



City of Seabrook

2017-2018 BUDGET

October 1, 2017 through September 30, 2018

City of Seabrook Fiscal Year 2017-2018 Budget Cover Page September 26, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$468,354, which is an 8.12 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 \$501,512.

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

FOR:	Laura Davis	Thom Kolupski
	Gary Johnson	Natalie Picha
	Glenna Adovasio	Joe Machol

AGAINST:

PRESENT and not voting: Robert Llorente

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.574911/100	\$0.565177/100
Effective Tax Rate:	\$0.574911/100	\$0.565177/100
Effective Maintenance & Operations Tax Rate:	\$0.403068/100	\$0.391438/100
Rollback Tax Rate:	\$0.613211/100	\$0.615539/100
Debt Rate:	\$0.155506/100	\$0.170603/100

Total debt obligation for City of Seabrook secured by property taxes: \$38,420,906



CITY MANAGER BUDGET MESSAGE

Fiscal Year 2017-18

I am pleased to provide you with the following FY 2017-18 annual budget. The budget document reflects our mission which is to provide responsive, innovative and fiscally sound services that preserve, protect and enhance the citizen’s quality of life.

BUDGET APPROACH

Setting long and short term priorities for the city is one of the most important responsibilities for Seabrook’s elected officials. City Management uses the Strategic Plan, Comprehensive Plan, Master Plan and individual department goals as the guide for setting the budget each year. The key vision elements in the Strategic Plan that continue to serve as the guides are as follows:

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

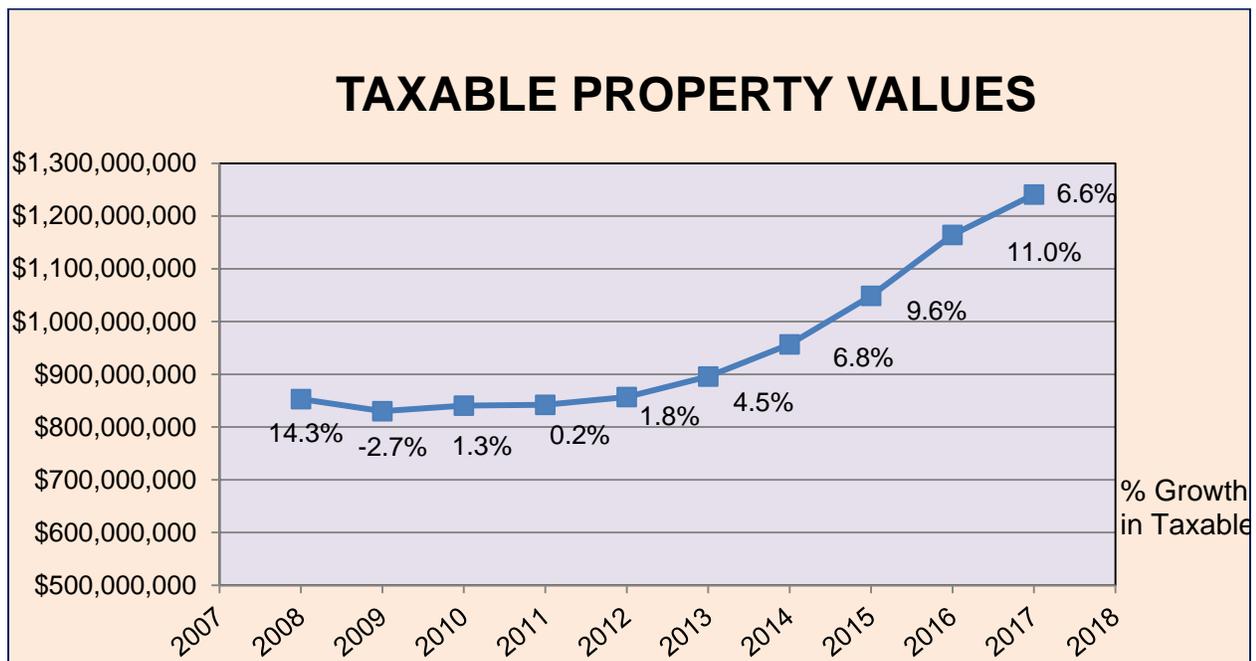
Vision: Seabrook is a sustainable, energetic and beautiful coastal community that embraces environmental stewardship, fosters safe neighborhoods and promotes tourism and economic diversity.

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

PROPERTY TAX RATE

The tax rate for FY 2017-18 is at .57491 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 **\$1,240,951,271**. The city continues to experience growth in overall taxable property values with substantial new growth. The tax rate is comprised of two components, the Maintenance and Operations rate (M&O) and the Debt rate. This year’s tax rate is .419405 for the M&O rate and .155506 for the Debt rate for a total tax rate of .574911.



HURRICANE HARVEY

As we closed FY 2016-17, 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. Decrease in property values and sales tax losses are not forecasted to have a large impact on the following year’s budget.

Expenses for categories of the storm including protection and clean-up efforts are estimated around \$250,000 and with the forecasted expenses at the time of the closure of the budget process, many departments were able absorb overages or the difference will be afforded in the fund balances for FY 2016-17. The city at the end of September, 2017, had not yet began the Public Assistance process for all reimbursements on the eligible projects but are expected to receive 75% - 90% reimbursement.

BUDGET PRIORITIES

The city's top priority is to preserve and enhance the high quality of life Seabrook residents have come to expect. The FY 2017-18 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.

Fleet Replacement Fund – Public Safety

At the end of FY 2015-16, City Council approved Resolution 2016-13 establishing and funding a new Fleet Replacement fund for public safety vehicles. 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 \$160,900 will be transferred from the Crime District budget to the special fund for fleet replacement.

Fleet Replacement – Enterprise Fund

The Enterprise Fund includes \$206,000 in capital expenses. The Public Works Divisions have identified a number of critical vehicle and equipment needs. These are one-time expenses that are being expensed this year and improve the age of the fleet as staff continues to study a full range fleet replacement program for the Enterprise Fund moving forward.

Compensation

This fiscal year will be the second full year that reflects all compensation study impacts. 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.

General and Enterprise Fund Employees

The budget includes an annual increase on each employee's anniversary date in the amount of 2.5% along with a 2% Cost of Living Adjustment beginning October 1st. In addition, there are a few positions that had a market adjustment to a grade based on the most current salary surveys through the Human Resources Department.

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 FY 2017-18 budget has included a 4.5% Cost of Living Adjustment across the Public Safety pay grades in addition to the 2.5% Step Pay Plan on employee's anniversary date.

Personnel Changes

There are a number of organizational changes occurring due to the new municipal building that will be completed, new technologies and constant reorganization based on organization and community needs.

The budget includes the addition of one part time **Animal Shelter Attendant** in Animal Control and one full time **Fire Administrator/Chief** in the Fire Department.

The Police Department has a new position from last year that is the Property and Evidence Technician fully funded this fiscal year. The patrol division has 22 of 23 patrol positions

funded. Due to high vacancy rate throughout the past year, the 23rd patrol position remains unfunded but recognized.

Benefits

The city looks at our benefit packages for our employees and understands that the sustainability of plans and costs are critical not only to the success of budgeting but recruitment. The city went back out to market for healthcare, dental, and vision benefits. With the forecast of a high renewal in healthcare, we were pleased to come in at blended city rate of 6.2% increase, dental increase of 2.9% and vision at 4% increase.

FIRE PROTECTION SERVICES

The City of Seabrook continues to be committed to providing first class service to our citizens through our contract with the Seabrook Volunteer Fire Department.

1. The city is currently on a month to month contract with SVFD.
2. A Fire Administrator/Chief position is in the Fire Department budget and recruitment measures and integration processes will be planned.
3. This budget continues to reflect a separate Fire Department budget from the previous line item in the Non-Departmental budget in years prior.
4. The reorganization of the Fire Department budget funds all of the debt for the newly approved fire truck approved in November 2014, and reallocates many other expenses into City of Seabrook – Fire Department line item expenses, organizational expenses and consumable costs.
5. The reorganization of the Fire Department budget recognizes debt requirements for Station 1 and the land as a City of Seabrook cost.
6. The reorganization of the Fire Department budget funds all of the maintenance and insurance for Station 1.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The FY 2017-18 budget continues to implement capital projects slow and steady as secured funding is identified. During FY 2016-17, city council approved the establishment of a new fund called the **Capital Reserve Fund** and funded it with \$100,000. The establishment of the new fund is for 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:

• W1- Todville Road 12-Inch Water Line (Engineering)	\$ 225,000	Impact Fees
• W6 – Old Seabrook Water Line Improvements (Engineering)	\$ 49,224	Impact Fees
• W7 – SH 146 Water Line Relocations (Engineering)	\$ 186,585	SIB/ Ent Fund
• W13- Chloramine Conversion	\$ 202,075	Ent Fund
• W14 – NASA Rd 1 Water Line Improvements	\$ 109,936	Impact/F Bonds
• WW4 – Todville Sewer Line Replacement	\$2,476,000	C.O.s (Ongoing)
• WW6 – Existing WW Plant Improvements	\$1,406,090	C.O.s (Ongoing)
• WW8 – SH146 Sanitary Sewer Replacement*	\$3,963,344	SIB/ Ent Fund
• WW9 – New WW Plant Phase 1A (Engineering)	\$ 218,910	C.O.s (Ongoing)
• S3 – Baybrook Section 1 – Brookwood Ct	\$ 276,517	Franchise Fees
• FAC1 – SCADA System Upgrades	\$ 767,160	C.O.s /SWIFT

- FAC 7 – Public Safety Inspection Area \$ 281,996 Other
- CB1-6 – City Beautification Projects \$ 165,500 HOT

*SH 146 Design is still at 60% or less and estimates are based on existing known schematic and subject to change.

ENTERPRISE FUND

The proposed proprietary funds (utilities) budget reflects an increase in water and sewer rates based on the Seabrook 2014 Utility Rate Study which is equally to approximately 5% increase to the current average utility customer user. The incremental rate increases from year four of the five year plan. Overall, the approved study and plan achieves an overall 15% increase in the commodity charge with the capital water rate stabilization reserve to protect the city and residents from volatile water rate adjustments. The city continues to negotiate with the City of Pasadena for a renegotiated contract before the expiration in 2028.

CONCLUSION

The City of Seabrook continues to venture into new projects while keeping the vision and mission in focus. The SH 146 is a top priority across all departments and initiatives. Careful thought is given to all expenditure for the future and how this will impact future financials. The draft budget proposed sustains a tight revenue projection again with the uncertainty of the fiscal impacts from the state highway corridor losses by analysis of parcels identified by the State of Texas. Forecasts and current year surplus trend is high for revenue, but the budget philosophy of maintaining an organizational structure that will be sustainable throughout the construction period is the key objective.

My continued appreciation goes to my amazing staff and their efforts in preparing the budget before you.

Thank You,



Gayle Cook
City Manager

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INTRODUCTION

ANNUAL BUDGET

CITY OF SEABROOK

SEABROOK, TEXAS

FISCAL YEAR ENDING SEPTEMBER 30, 2018

MAYOR

THOMAS G. KOLUPSKI

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

**COUNCILMEMBER, PLACE NO. 2
LAURA DAVIS**

**COUNCILMEMBER, PLACE NO. 3
MAYOR PRO TEM
GARY JOHNSON**

**COUNCILMEMBER, PLACE NO. 4
NATALIE PICHA**

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

**COUNCILMEMBER, PLACE NO. 6
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
2017-18 BUDGET
COMBINED FUND SUMMARY

TOTALS					
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	11,755,927	3,411,804	10,521,103	3,809,141	29,497,975
REVENUES					
TAXES	10,079,455	473,673	0	1,668,335	12,221,464
INTERGOVERNMENTAL SERVICES	378,604	0	0	0	378,604
OTHER	8,612,683	0	0	0	8,612,683
INTEREST	215,756	343,684	123,121	0	682,562
LOAN/BOND/GRANT PROCEEDS	79,142	19,364	72,895	10,788	182,188
TRANSF FRM OTHER FUND	0	0	138,173	0	138,173
USE OF PRIOR YR FUND BALANCE	2,252,620	265,879	379,183	0	2,897,682
TOTAL REVENUES	0	0	0	0	0
TOTAL RESOURCES FOR OPERATIONS	21,618,261	1,102,600	713,372	1,679,123	25,113,355
	33,374,187	4,514,404	11,234,474	5,488,264	54,611,330
EXPENDITURES					
PERSONNEL	8,791,594	133,306	0	582,618	9,507,519
SUPPLIES	356,800	53,568	0	15,150	425,518
SERVICES	6,156,304	583,723	1,560,656	2,002,243	10,302,926
CAPITAL OUTLAY	509,564	318,359	3,810,359	0	4,638,283
CONSTRUCTION	360,000	0	0	0	360,000
PAYMENTS FOR DEBT SERVICE	2,931,982	0	0	0	2,931,982
OPERATING TRANSF OUT	2,201,599	0	0	583,583	2,785,182
APPR. FUTURE PROJECTS	105,000	0	0	0	105,000
TOTAL EXPENDITURES	21,412,844	1,088,956	5,371,015	3,183,594	31,056,409
NET REVENUE	205,417	13,644	(4,657,643)	(1,504,471)	(5,943,053)
END BALANCE-UNRESERVED	11,961,343	3,066,272	5,863,459	2,304,670	23,195,745
RESERVED FUND BALANCE	0	359,176	0	180,000	539,176
TOTAL FUNDS	11,961,343	3,425,448	5,863,459	2,484,670	23,734,921

**CITY OF SEABROOK
2017-18 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	7,341,173	2,604,245	1,810,509	765,306	3,043,836
REVENUES					
TAXES	7,835,011	303,064	1,941,380	833,336	836,000
INTERGOVERNMENTAL SERVICES	378,604	0	0	0	0
OTHER	869,500	7,743,183	0	0	0
INTEREST	40,800	174,966	0	0	0
LOAN/BOND/GRANT PROCEEDS	58,656	7,813	12,674	5,788	5,000
TRANSF FRM OTHER FUND	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	2,057,458	195,162	0	0	0
	0	0	0	0	0
TOTAL REVENUES	11,240,029	8,424,178	1,954,054	839,123	840,000
TOTAL RESOURCES FOR OPERATIONS	18,581,201	11,028,423	3,764,563	1,604,429	3,883,835
EXPENDITURES					
PERSONNEL	7,565,275	1,226,319	0	582,518	0
SUPPLIES	292,800	64,000	0	15,000	150
SERVICES	2,699,706	3,451,223	5,375	61,000	1,951,243
CAPITAL OUTLAY	303,064	206,500	0	0	0
CONSTRUCTION	0	360,000	0	0	0
PAYMENTS FOR DEBT SERVICE	0	1,007,602	1,924,380	0	0
OPERATING TRANSF OUT	379,183	1,822,416	0	160,879	422,704
APPR. FUTURE PROJECTS	0	105,000	0	0	0
TOTAL EXPENDITURES	11,240,028	8,243,060	1,929,755	809,497	2,374,097
NET REVENUE	0	181,118	24,299	29,626	(1,534,097)
END BALANCE-UNRESERVED	7,341,173	2,785,363	1,834,808	794,932	1,509,738
RESERVED FUND BALANCE	0	0	0	0	180,000
TOTAL FUNDS	7,341,173	2,785,363	1,834,808	794,932	1,689,738

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
2017-18 BUDGET
COMBINED FUND SUMMARY

SPECIAL REVENUE FUNDS								
	05 STATE SEIZURE	06 LAW ENF EDUC	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTH
EST BEG BAL-UNRESERVED	40,870	3,203	38,779	14,255	22,746	257,313	1,404,569	70,676
REVENUES								
TAXES	0	0	0	0	0	0	439,673	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0
OTHER	0	0	14,400	0	15,000	100,000	125,000	31,500
INTEREST	175	0	65	0	15	1,000	7,866	317
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL REVENUES	175	0	14,465	0	15,015	101,000	572,539	31,817
TOTAL RESOURCES FOR OPERATIONS	41,045	3,203	53,244	14,255	37,761	358,313	1,977,108	102,493
EXPENDITURES								
PERSONNEL	0	0	0	0	8,702	0	117,104	0
SUPPLIES	0	0	0	0	0	30,500	650	3,250
SERVICES	0	3,203	40,000	0	0	0	481,600	29,220
CAPITAL OUTLAY	41,045	0	0	14,255	29,059	60,000	0	0
CONSTRUCTION	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TRANSF TO OTHER FUNDS	0	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	41,045	3,203	40,000	14,255	37,761	90,500	599,354	32,470
NET REVENUE	(40,870)	(3,203)	(25,535)	(14,255)	(22,746)	10,500	(26,815)	(653)
END BALANCE-UNRESERVED	(0)	(0)	13,244	(0)	(0)	267,813	1,018,578	70,023
RESERVED FUND BALANCE	0	0	0	0	0	0	359,176	0
TOTAL FUNDS	(0)	(0)	13,244	(0)	(0)	267,813	1,377,754	70,023

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

CITY OF SEABROOK
2017-18 BUDGET
COMBINED FUND SUMMARY

	SPECIAL REVENUE FUNDS								
	42 PARK IMPROVE	44 Animal Donations	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	81 PS VERF	83 PEG	85 BUDGET STABIL	86 RATE STABIL
EST BEG BAL-UNRESERVED	64,335	4,250	33,969	21,162	27,911	367,491	127,485	807,791	105,000
REVENUES									
TAXES	0	0	0	0	0	0	34,000	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	
SERVICES	0	0	0	0	0	0	0	0	
OTHER	35,000	5,034	7,400	850	9,500	0	0	0	
INTEREST	456	34	7	50	120	3,200	300	5,654	105
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	
TRANSF FRM OTHER FUND	0	0	0	0	0	160,879	0	0	105,000
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0	
TOTAL REVENUES	35,456	5,068	7,407	900	9,620	164,079	34,300	5,654	105,105
TOTAL RESOURCES FOR OPERATIONS	99,791	9,318	41,376	22,062	37,531	531,570	161,785	813,445	210,105
EXPENDITURES									
PERSONNEL	0	0	7,500	0	0	0	0	0	0
SUPPLIES	0	5,068	0	0	4,400	0	10,000	0	0
SERVICES	0	0	5,000	12,000	9,500	0	3,200	0	0
CAPITAL OUTLAY	76,000	0	28,000	0	0	0	70,000	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	76,000	5,068	40,500	12,000	13,600	0	83,200	0	0
NET REVENUE	(40,544)	0	(33,093)	(11,100)	(3,980)	164,079	(48,900)	5,654	105,105
END BALANCE-UNRESERVED	23,791	4,250	876	10,062	23,931	531,570	78,585	813,445	210,105
RESERVED FUND BALANCE	0	0	0	0	0	0	0	0	0
TOTAL FUNDS	23,791	4,250	876	10,062	23,931	531,570	78,585	813,445	210,105

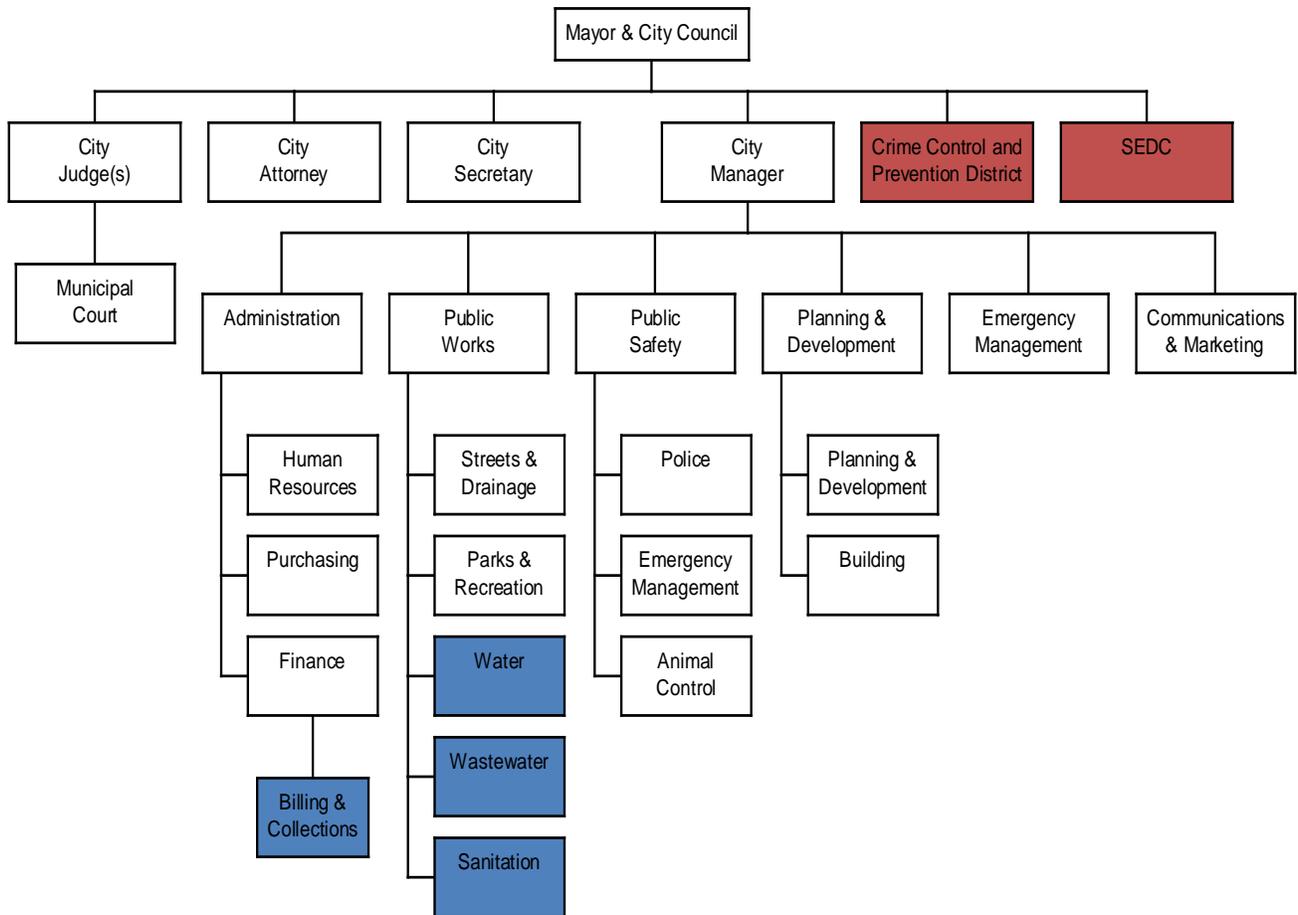
SPECIAL REVENUE FUNDS								
42 PARK IMPROVE	44 Animal Donations	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	81 PS VERF	83 PEG	85 BUDGET STABILIZATION	86 RATE STABILIZATION
FUNDING SOURCES								
\$250 fee paid by developers per living unit in lieu of dedication of land	Voluntary contributions	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	\$300,000 from General Fund \$500,000 from Enterprise Fund	Annual transfer from Water revenues
USES OF FUNDS								
Purchase and/or develop park land and to pay for maintenance and operations of parks	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	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
2017-18 BUDGET
COMBINED FUND SUMMARY

CAPITAL PROJECT FUNDS								
	13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WTR TANK	31 CAP PROJ FIBER OPT	32 CAP PROJ PWAC FAC	33 FIRE PROJ GO BDS	29 CAP PROJ CO 2016A	28 CIP GENERAL
EST BEG BAL-UNRESERVED	0	2,515,409	767,066	30,000	507,022	26,538	6,675,068	0
REVENUES								
TAXES	0	0	0	0	0	0	0	0
INTERGOVERNMENTAL SERVICES	0	0	0	0	0	0	0	0
OTHER	0	123,121	0	0	0	0	0	0
INTEREST	0	16,254	3,000	240	0	0	53,401	0
LOAN/BOND/GRANT PROCEEDS	138,173	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	379,183
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL REVENUES	138,173	139,375	3,000	240	0	0	53,401	379,183
TOTAL RESOURCES FOR OPERATIONS	138,173	2,654,784	770,066	30,240	507,022	26,538	6,728,469	379,183
EXPENDITURES								
PERSONNEL	0	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0	0	0
SERVICES	0	384,160	0	0	0	0	797,313	379,183
CAPITAL OUTLAY	138,173	0	770,066	30,240	507,022	26,538	2,338,320	0
CONSTRUCTION	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	138,173	384,160	770,066	30,240	507,022	26,538	3,135,633	379,183
NET REVENUE	(0)	(244,785)	(767,066)	(30,000)	(507,022)	(26,538)	(3,082,232)	0
END BALANCE-UNRESERVED	(0)	2,270,624	(0)	0	0	0	3,592,836	0
RESERVED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL FUNDS	(0)	2,270,624	(0)	0	0	0	3,592,836	0

CAPITAL PROJECT FUNDS							
13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WATER TANK	31 CAP PROJ FIBER OPT	32 CAP PROJ PWAC FAC	34 CAP PROJ SPLASHPAD	29 CAP PROJ CO 2016A	28 CIP GENERAL
FUNDING SOURCES							
Community Development Block Grant funds	Fees paid on new or enlarged water meters	Certificates of Obligation issued 2016	General Obligation Bond Series 2015	General Obligation Bond Series 2015	General Obligation Bond Series 2015	Certificates of Obligation issued 2016A	General Funds Appropriated by Council
USES OF FUNDS							
Infrastructure repairs and/or improvements including generators at water wells, street overlays	Improve and/or extend water & wastewater system to increase capacity to accommodate growth	Relocation of water tank & improvements to water and wastewater systems	Installation of fiber optic network connecting city facilities	Construction of Public Works and Animal Control Shelter and Adoption Facility	Replace existing splash pad at Pelican Bay and construct new splashpad at Monroe Field	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, 2017



- 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.

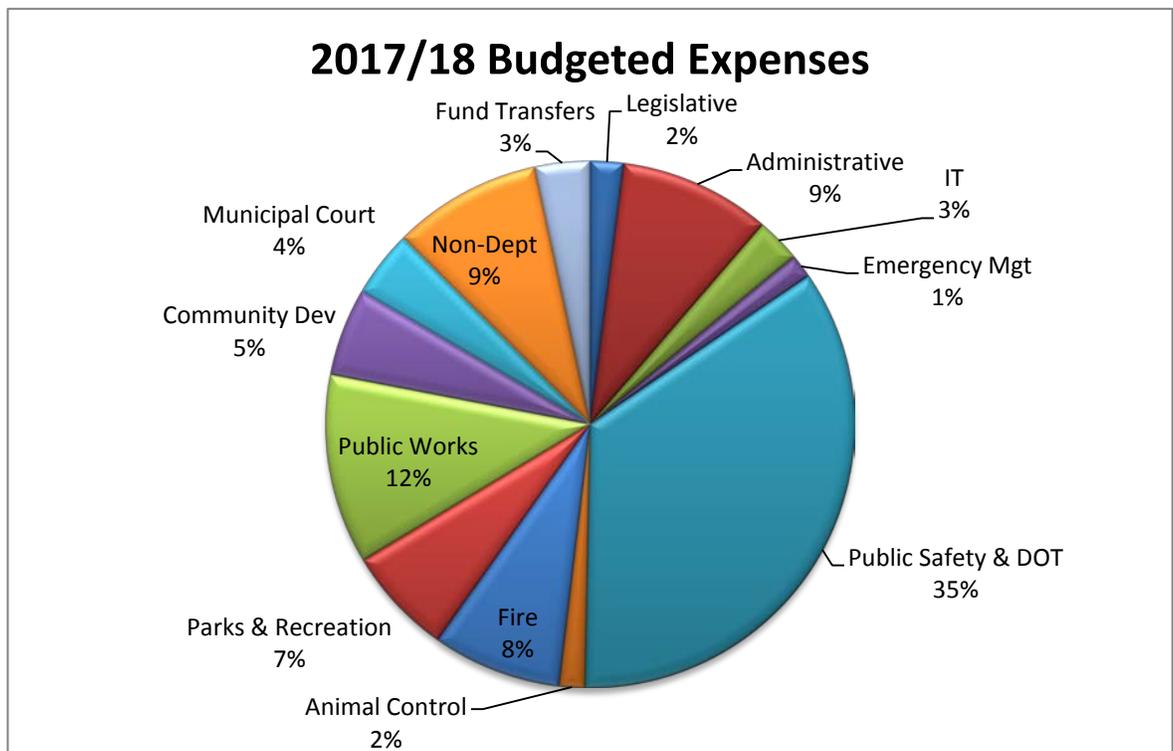
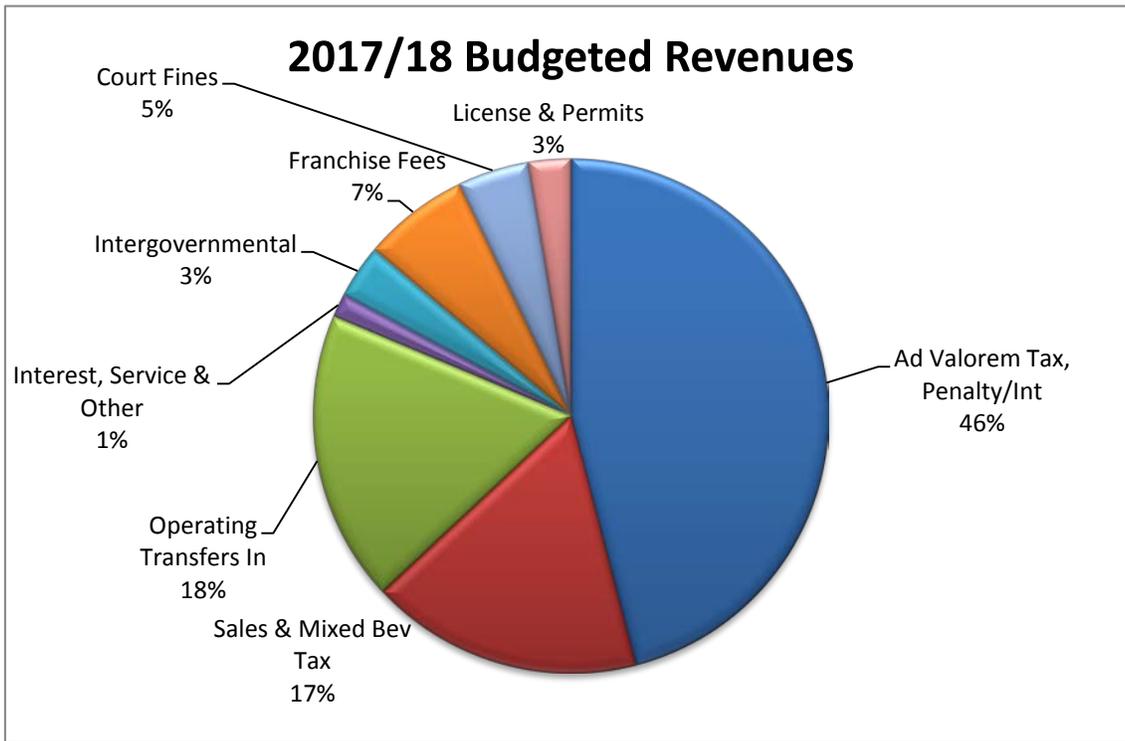
The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Information Technology, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise 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.

2017/18 BUDGET REVENUES

Property Taxes	\$ 5,162,473
Non-Property Taxes	1,922,538
Franchise Fees	750,000
Licenses & Permits	300,000
Court Fines	504,000
Services	65,500
Intergovernmental	378,604
Interest & Other	99,456
Fund Transfers	<u>2,057,458</u>
Total Revenues	\$ 11,240,029

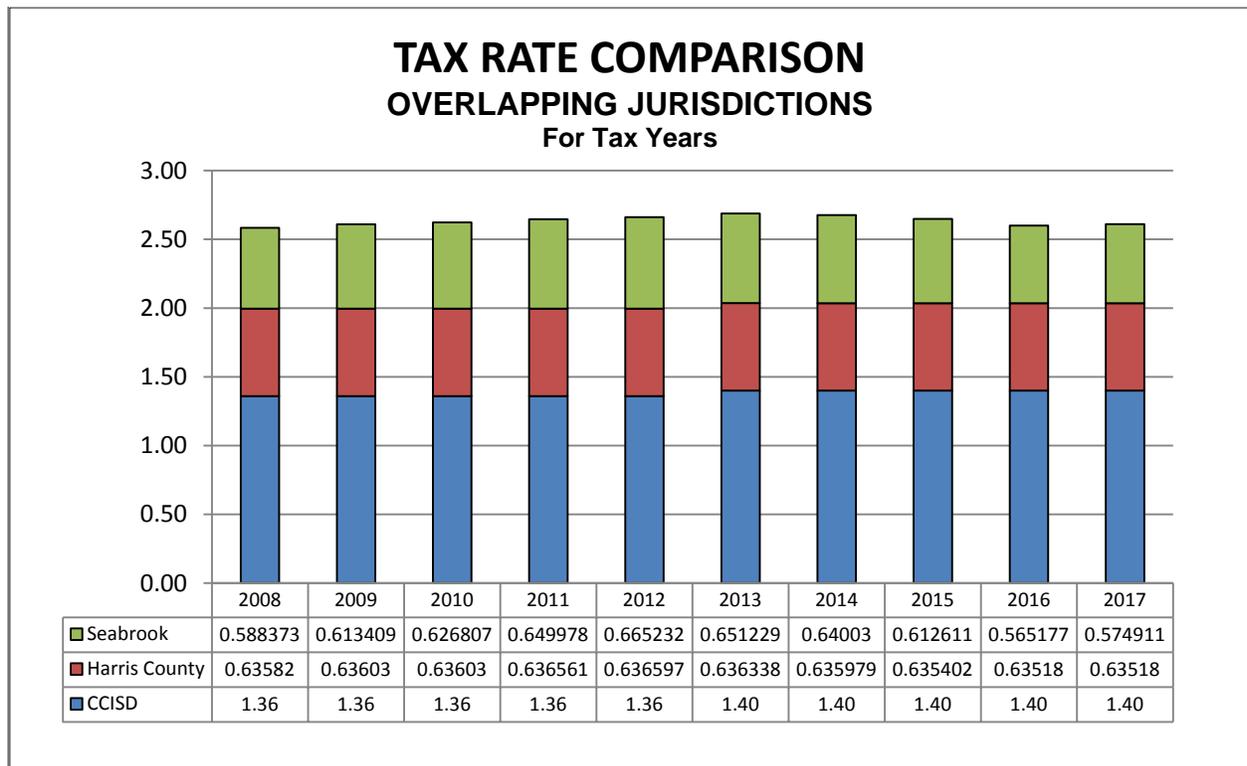
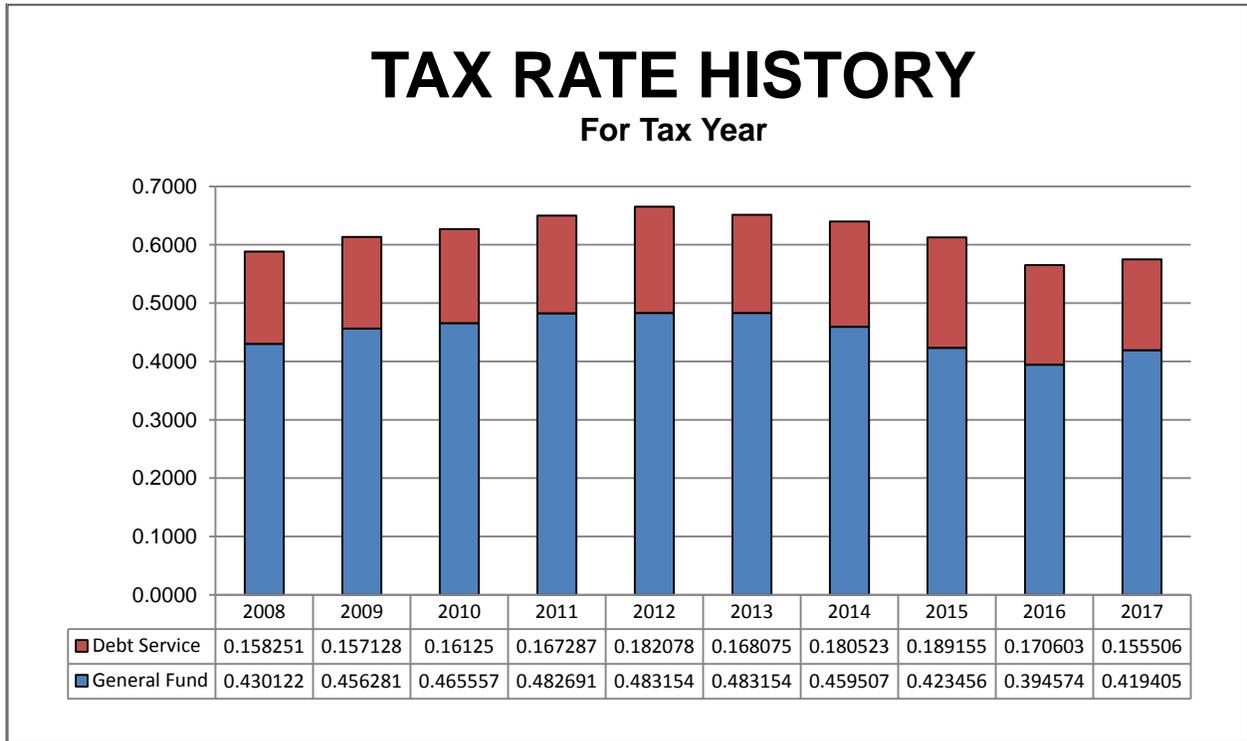
2017/18 BUDGET EXPENDITURES

Legislative	\$ 230,081
Administrative	1,040,420
IT	304,981
Emergency Mgmt	162,980
Public Safety	3,551,100
Animal Control	175,824
DOT	366,209
Fire Department	886,234
Parks & Recreation	743,240
Public Works	1,309,782
Community Development	606,709
Municipal Court	459,126
Non-Departmental	1,024,159
Fund Transfers	<u>379,183</u>
Total Expenditures	\$11,240,029



DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$1,240,951,271	\$1,240,951,271	\$1,240,951,271
Tax Rate Per \$100	<u>0.574911</u>	<u>0.419405</u>	<u>0.155506</u>
Subtotal	\$ 7,134,366	\$ 5,204,611	\$ 1,929,755
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 7,134,366	\$ 5,048,473	\$ 1,929,755
Est. Delinquent, Supplemental, & Refunded	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 7,209,366	\$ 5,123,473	\$ 1,929,755



CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
GENERAL FUND

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	4,275,966	4,277,332	4,390,168	4,531,199	4,477,800	5,123,473	5,123,473	5,123,473	5,123,473	5,123,473
PENALTIES & INTEREST	38,641	41,603	38,889	39,000	48,081	39,000	39,293	39,587	39,884	40,183
SALES TAX	1,588,588	1,760,865	1,830,686	1,661,792	1,964,265	1,789,038	1,789,038	1,789,038	1,789,038	1,789,038
FRANCHISE TAX	725,104	742,750	796,501	725,000	757,922	750,000	753,750	757,519	761,306	765,113
OTHER TAX	162,197	177,739	189,090	133,500	164,769	133,500	134,835	136,183	137,545	138,921
LICENSE & PERMITS	402,187	234,429	162,395	220,000	381,895	300,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	69,162	68,690	65,648	60,500	71,658	65,500	66,155	66,817	67,485	68,160
MUNICIPAL COURT FEES	359,974	408,937	436,300	379,100	451,044	414,000	430,560	447,782	465,694	484,321
DOT FINES	13,124	48,096	94,506	75,000	108,407	90,000	92,700	95,481	98,345	101,296
INTEREST INCOME	1,327	2,552	22,275	21,622	45,629	58,656	73,412	73,981	72,174	68,325
INTERGOVERNMENTAL	574,906	674,855	484,424	382,184	437,164	378,604	389,962	401,661	413,711	426,122
OTHER REVENUE	69,571	145,002	1,651,210	46,800	38,741	40,800	41,616	42,448	43,297	44,163
USE OF PRIOR YR FUND BALANCE	0	0	0	22,259	0	0	0	0	0	0
TOTAL RESOURCES FOR OPERATIONS	8,280,739	8,582,851	10,162,082	8,297,956	8,947,373	9,182,571	9,134,793	9,173,970	9,211,952	9,249,115
BASE EXPENSES										
PERSONNEL SERVICES	6,080,176	6,030,617	6,409,153	7,073,327	6,599,350	7,565,275	7,754,407	7,948,267	8,146,974	8,350,648
MATERIALS & SUPPLIES	432,277	346,625	265,811	299,850	225,763	292,800	298,656	304,629	310,722	316,936
SERVICES	2,541,864	2,584,297	2,673,253	2,617,012	2,674,075	2,699,706	2,794,196	2,933,906	3,036,592	3,142,873
CAPITAL OUTLAY	533,318	208,747	553,845	260,013	673,383	303,064	247,680	247,680	247,680	247,680
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	9,587,635	9,170,285	9,902,062	10,250,202	10,172,670	10,860,845	11,094,939	11,434,482	11,741,968	12,058,137
NET REVENUES	(1,306,897)	(587,434)	260,019	(1,952,246)	(1,225,198)	(1,678,275)	(1,960,145)	(2,260,512)	(2,530,015)	(2,809,023)
FUND BALANCE										
BEGINNING FUND BALANCE	3,741,132	4,130,979	5,313,449	6,754,154	6,754,154	7,341,173	7,341,173	7,398,073	7,217,382	6,832,472
NET REVENUES	(1,306,897)	(587,434)	260,019	(1,952,246)	(1,225,198)	(1,678,275)	(1,960,145)	(2,260,512)	(2,530,015)	(2,809,023)
ENTERPRISE FUND TRF	1,351,244	1,458,892	1,509,006	1,507,307	1,507,307	1,519,351	1,569,365	1,632,140	1,697,425	1,765,322
SEDC TRANSFER	125,000	125,000	200,000	200,000	200,000	227,542	200,000	200,000	200,000	200,000
TRANSFER TO PARKS FUND	0	(45,739)	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	220,500	231,750	247,680	260,013	260,013	303,064	247,680	247,680	247,680	247,680
RESERVE FOR COMP STUDY	0	0	(776,000)	0	(229,000)	0	0	0	0	0
TRANSFER FROM RESERVES	0	0	0	(22,259)	0	0	0	0	0	0
TRANSFER FROM OTHER FUNDS	0	0	0	7,500	73,896	7,500	0	0	0	0
TRANSFER (TO) FROM PWA	0	0	0	0	0	(379,183)	0	0	0	0
APPROPRIATION FOR PORT FUND	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	4,130,979	5,313,449	6,754,154	6,754,468	7,341,173	7,341,173	7,398,073	7,217,382	6,832,472	6,236,452
Fund balance change	389,847	1,182,469	1,440,705	314	587,018	0	56,900	(180,692)	(384,910)	(596,020)
25% EMERG RES BEGINNING BALANCE			2,226,845	2,406,380	2,406,380	2,474,427	2,646,818	2,705,342	2,760,340	2,831,183
ADD'L APPROP FROM UNRESERVED			<u>179,535</u>	<u>87,035</u>	<u>68,047</u>	<u>172,391</u>	<u>58,523</u>	<u>54,998</u>	<u>70,843</u>	<u>79,042</u>
25% EMERG RES ENDING BALANCE			2,406,380	2,493,415	2,474,427	2,646,818	2,705,342	2,760,340	2,831,183	2,910,225
UNRESERVED FUND BALANCE			<u>4,347,774</u>	<u>4,261,053</u>	<u>4,866,745</u>	<u>4,694,355</u>	<u>4,692,731</u>	<u>4,457,042</u>	<u>4,001,289</u>	<u>3,326,226</u>
			6,754,154	6,754,468	7,341,173	7,341,173	7,398,073	7,217,382	6,832,472	6,236,452

CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	4,201,325	4,174,210	4,284,052	4,456,199	4,394,387	5,048,473	654,086	14.88%	592,274	13.29%
7020 PROPERTY TAX, DELINQUENT	74,631	103,122	106,105	75,000	83,412	75,000	(8,412)	-10.09%	0	0.00%
7021 PRIOR YEAR DELINQUENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,588,588	1,760,865	1,830,686	1,661,792	1,964,265	1,789,038	(175,227)	-8.92%	127,246	7.66%
7210 FRANCHISE TAX, PRIVATE	725,104	742,750	796,501	725,000	757,922	750,000	(7,922)	-1.05%	25,000	3.45%
7220 MIXED DRINK TAX	162,197	177,739	189,090	133,500	164,769	133,500	(31,269)	-18.98%	0	0.00%
7300 PENALTY & INTEREST, TAXES	38,641	41,603	38,889	39,000	48,081	39,000	(9,081)	-18.89%	0	0.00%
8250 EMERGENCY MANAGEMENT	29,534	32,213	33,944	32,000	27,770	32,000	4,230	15.23%	0	0.00%
8251 FED/STATE DISASTER REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
8252 GRANTS - DOJ MISC	4,128	0	3,475	0	43,198	0	(43,198)	-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	3,317	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	39,499	81,259	0	0	15,827	0	(15,827)	-100.00%	0	0.00%
8273 COMPTROLLER GRANT	0	0	96,820	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	20,540	17,000	17,000	19,211	17,000	(2,211)	-11.51%	0	0.00%
8606 LEASE ON FIRE STATION	488,428	540,843	333,184	333,184	331,158	329,604	(1,554)	-0.47%	(3,580)	-1.07%
8610 CONTRACT MOWING	13,861	7,118	0	7,500	369	7,500	7,131	1931.94%	0	0.00%
8620 PARK FEES	30,912	38,394	36,220	30,000	48,513	35,000	(13,513)	-27.86%	5,000	16.67%
8625 POOL RECEIPTS	24,389	23,178	29,429	23,000	22,775	23,000	225	0.99%	0	0.00%
8640 LICENSE & PERMITS	402,187	234,429	162,395	220,000	381,895	300,000	(81,895)	-21.44%	80,000	36.36%
9503 DOT FINES	13,124	48,096	94,506	75,000	108,407	90,000	(18,407)	-16.98%	15,000	20.00%
9504 OMNI FEES	1,041	854	866	1,000	820	1,000	180	21.88%	0	0.00%
9505 COURT RECEIPTS	355,864	404,883	431,762	375,000	446,760	409,900	(36,860)	-8.25%	34,900	9.31%
9508 MUNICIPAL COURT TIME PAYMENT FEE	3,070	3,201	3,672	3,100	3,464	3,100	(364)	-10.52%	0	0.00%
9510 INTEREST	1,327	2,552	22,275	21,622	45,629	58,656	13,026	28.55%	37,034	171.28%
9520 OTHER REVENUE	67,847	141,736	1,648,781	45,000	37,615	39,000	1,385	3.68%	(6,000)	-13.33%
9521 OIL & GAS ROYALTIES	1,679	3,127	1,724	1,800	1,125	1,800	675	59.94%	0	0.00%
9522 ANIMAL CONTROL DONATION	45	139	0	0	0	0	0	0.00%	0	0.00%
9523 CITY EVENTS REVUNUE	0	0	705	0	0	0	0	0.00%	0	0.00%
SUBTOTAL	8,280,739	8,582,851	10,162,082	8,275,697	8,947,373	9,182,571	235,198	2.63%	906,874	10.96%
9901 TRANS TO PARK	0	(45,739)	0	0	0	0	0	0.00%	0	0.00%
9903 TRANS (TO)/FROM OTHER FUNDS	0	0	(776,000)	7,500	73,896	7,500	(66,396)	-89.85%	0	0.00%
9907 TRANS (TO)/FROM CAPITAL PROJECTS	0	0	0	0	0	(379,183)	(379,183)	0.00%	(379,183)	0.00%
9910 EDC TRANSFER	125,000	125,000	200,000	200,000	200,000	227,542	27,542	13.77%	27,542	13.77%
9919 SANIT FRANCHISE TRANSFER	220,500	231,750	247,680	260,013	260,013	303,064	43,051	16.56%	43,051	16.56%
9920 ENTERPRISE FUND TRANSFER	<u>1,351,244</u>	<u>1,458,892</u>	<u>1,509,006</u>	<u>1,507,307</u>	<u>1,507,307</u>	<u>1,519,351</u>	<u>12,044</u>	<u>0.80%</u>	<u>12,045</u>	<u>0.80%</u>
SUBTOTAL	1,696,744	1,769,903	1,180,686	1,974,820	2,041,216	1,678,275	(362,941)	-17.78%	82,639	4.18%
TOTAL REVENUES	9,977,483	10,352,754	11,342,768	10,250,517	10,988,589	10,860,846	(127,743)	-1.16%	610,329	5.95%

LEGISLATIVE**MISSION STATEMENT**

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

Accomplishments on Budget Year 2016-17 Objectives

- Assistant City Secretary to work to complete recertification. *Assistant City Secretary retired in March,*
- Continue administrative staff support to the Ethics Commission and Open Space & Trails Committee. *Ongoing.*
- Continue process of recodification. *Ongoing*
- Begin Charter review and prepare for Charter Election. *Ongoing*
- Provide administrative staff support to Councilor Gary Johnson as Vice-President of the Harris County Mayors' and Councils' Association. *Will be completed in December 2017.*
- Conduct General Election for Mayor and At Large Positions 2, 4 and 6. *Will be completed May 6, 2017*
- Transition agenda processing from current software to CivicPlus, including training personnel who process agendas for boards and commissions. *Completed*
- Complete process of updating Records Management Program. *Ongoing.*

Goals for Budget Year 2017-18 Include:

- 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 Continue administrative staff support to the Ethics Commission and Open Space & Trails Committee;
- Prepare (complete staff work) on at least 7 chapters of the Code of Ordinances for recodification;
- Complete staffs work on Charter Review in anticipation of appointment of a Charter Review Commission in FY 18/19;
- 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 process of updating Records Management Program;
- Conduct in-house training on the Public Information Act, as part of the in-house training program established through the Human Resources Department;
- Research viable options for electronic signatures for agenda items, agendas, contracts, ordinances, resolutions, and other in-house forms and documents.

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

100-LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	142,403	159,924	143,641	148,452	131,720	134,488	2,768	2.10%	(13,964)	-9.41%
3011 EDUCATION INCENTIVE	2,400	2,169	2,446	2,215	1,898	1,200	(698)	-36.78%	(1,015)	-45.83%
3012 OVERTIME	2,772	3,263	1,967	3,300	1,201	1,600	399	33.23%	(1,700)	-51.52%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	11,224	12,548	10,907	11,778	10,584	10,503	(81)	-0.77%	(1,276)	-10.83%
3110 RETIREMENT	23,744	23,808	20,075	23,202	20,862	21,922	1,061	5.08%	(1,279)	-5.51%
3120 HOSPITALIZATION	14,888	16,656	13,269	15,077	13,666	16,016	2,351	17.20%	939	6.23%
3130 WORKERS COMPENSATION	283	383	408	396	377	261	(116)	-30.66%	(134)	-33.94%
3150 GIFT/APPRECIATION CERTIFICATE	95	95	96	100	96	100	4	4.17%	0	0.00%
3300 MAYOR COUNCIL FEES	5,912	2,773	5,455	13,200	8,915	13,200	4,285	48.07%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	414	27	342	540	29	540	511	1759.57%	0	0.00%
TOTAL PERSONNEL	204,135	221,646	198,606	218,260	189,347	199,831	10,484	5.54%	(18,429)	-8.44%
4010 OFFICE SUPPLIES	(23)	0	345	0	0	0	0	0.00%	0	0.00%
4011 POSTAGE	4	6	0	0	87	0	(87)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	1,900	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	(19)	6	2,245	0	87	0	(87)	-100.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	1,267	1,203	960	1,200	1,092	1,200	108	9.90%	0	0.00%
5030 RENTAL & SERVICE AGREEMENTS	3,510	3,565	3,510	0	0	0	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	4,823	63,059	1,126	50,000	15,230	15,000	(230)	-1.51%	(35,000)	-70.00%
5220 LEGAL FEES	0	28	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	3,350	7,783	9,932	8,000	5,596	8,000	2,404	42.97%	0	0.00%
5400 TELEPHONE	1,199	887	1,258	1,300	590	1,300	710	120.48%	0	0.00%
5465 MISC EXPENDITURES	2,571	2,082	3,129	2,000	4,778	2,000	(2,778)	-58.14%	0	0.00%
5468 PERMIT EXPENSE	323	0	480	250	696	250	(446)	-64.08%	0	0.00%
5475 VOLUNTEER APPRECIATION	0	0	2,542	2,500	3,266	2,500	(766)	-23.45%	0	0.00%
TOTAL SERVICES	17,044	78,605	22,937	65,250	31,247	30,250	(997)	-3.19%	(35,000)	-53.64%
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	221,160	300,258	223,788	283,510	220,681	230,081	9,400	4.26%	(53,429)	-18.85%

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 2016-17 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 2017-18 Include:

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

- Prepare a step-by-step manual / guide for processing payroll, preparing for the fiscal and year-end close-out, audits, and a guide for processing accounts payable payroll items to assist the HR Department to be consistent.

ADMINISTRATIVE – PURCHASING

MISSION STATEMENT

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

Accomplishments on Budget Year 2016-17 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
- Hire new Purchasing Coordinator. *Complete*
- Add Purchase Order Module to System. *Complete*
- Implement Electronic Purchase Ordering. *In Progress*
- Develop vendor packet to give to all new vendors. *Completed*
- 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 2017-18 include:

- Attend purchasing workshops to aid in;
- Researching and implementing electronic purchases through RFP's;
- Update and assist with goals of the City's purchasing policy.
- Consolidate vendors for frequent/recurring purchases across departments
- Review contracts (including those through co-ops); negotiate terms if necessary.
- Digitize project/vendor files
- Complete professional license(s)- Certified Professional in Supply Management (CPSM) and/or Certified Supply Chain Professional (CSCP)

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 2016-17 Objectives

- Continue refining the budget process and printed documents to include more graphics and reader friendly information. *Ongoing*
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting *Ongoing*
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training. *In progress*
- Continue online posting of financial records to retain Platinum Circle Leadership Award from State Comptroller *Ongoing - Received Leadership award for 6th consecutive year. Comptroller added new criteria in 2014 and city received the new Platinum award*
- Work to receive the 37th Certificate of Achievement for Excellence in Financial Reporting- *Accomplished*
- Complete work on fleet management/replacement plan PSVER Fund- *Complete*
- Hired Director of Finance as part of City's succession plan-*Complete*.

Goals for Budget Year 2016-17 Include:

- Continue cross-training of all positions in finance department.
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.
- Continue online posting of financial records and take additional measures to earn Texas Transparency Stars Award from State Comptroller
- Work to receive the 38th 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
- Review and update resolutions and policies for finance related items in preparation of transition.

CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	557,780	602,497	565,464	584,272	577,091	562,332	(14,759)	-2.56%	(21,940)	-3.76%
3011 EDUCATION INCENTIVE	1,075	2,777	2,959	2,631	2,524	2,780	257	10.17%	150	5.70%
3012 OVERTIME	669	259	612	1,200	1,592	1,200	(392)	-24.63%	0	0.00%
3014 CAR ALLOWANCE	12,946	12,600	9,346	9,000	8,425	9,540	1,115	13.24%	540	6.00%
3015 CONTRACT LABOR	12,031	4,583	30,173	0	0	0	0	0.00%	0	0.00%
3018 EDC SALARIES	0	0	110,030	129,714	125,234	136,928	11,694	9.34%	7,214	5.56%
3019 EDC OT	0	0	443	0	138	0	(138)	-100.00%	0	0.00%
3020 EDC HOSPITALIZATION	0	0	11,445	19,717	15,783	20,864	5,081	32.19%	1,147	5.82%
3021 EDC CAR ALLOWANCE	0	0	3,600	3,600	3,370	3,600	230	6.83%	0	0.00%
3022 EDC FICA	0	0	8,663	10,199	9,575	10,750	1,175	12.27%	552	5.41%
3023 EDC RETIREMENT	0	0	16,186	21,030	18,725	23,393	4,668	24.93%	2,363	11.23%
3100 FICA TAXES	39,888	43,361	38,647	44,927	38,512	43,212	4,699	12.20%	(1,715)	-3.82%
3110 RETIREMENT	92,360	88,650	76,920	90,033	87,648	92,025	4,377	4.99%	1,992	2.21%
3120 HOSPITALIZATION	66,202	67,336	52,205	61,844	58,181	63,543	5,362	9.22%	1,699	2.75%
3130 WORKERS COMPENSATION	1,156	1,319	1,827	1,860	1,817	1,342	(475)	-26.14%	(518)	-27.85%
3150 GIFT/APPRECIATION CERTIFICATES	380	380	432	400	528	500	(28)	-5.30%	100	25.00%
3350 UNEMPLOYMENT BENEFITS	1,656	281	1,780	2,835	334	2,295	1,961	586.77%	(540)	-19.05%
TOTAL PERSONNEL	786,142	824,043	930,733	983,260	949,477	974,304	24,827	2.61%	(8,956)	-0.91%
4010 OFFICE SUPPLIES	12	0	0	0	45	0	(45)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	12	0	0	0	45	0	(45)	-100.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	2,084	3,542	2,784	4,732	3,402	4,851	1,449	42.60%	119	2.52%
5200 PROF FEES-ACCTG	47,410	46,235	36,360	40,000	37,887	40,500	2,613	6.90%	500	1.25%
5115 EQUIP MAINT	0	0	0	1,650	1,613	1,650	37	2.29%	0	0.00%
5300 TRAINING & CONFERENCE	8,372	8,129	6,318	13,645	10,233	15,815	5,582	54.55%	2,170	15.90%
5400 TELEPHONE	2,115	1,981	2,627	2,600	2,383	2,800	417	17.51%	200	7.69%
5465 MISC EXPENDITURES	623	915	587	1,000	317	500	183	57.66%	(500)	-50.00%
TOTAL SERVICES	60,605	60,802	48,675	63,627	55,835	66,116	10,281	18.41%	2,489	3.91%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	846,759	884,845	979,408	1,046,887	1,005,357	1,040,420	35,063	3.49%	(6,467)	-0.62%

INFORMATION TECHNOLOGY

Mission Statement

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

Accomplishments on Budget Year 2016-17 Objectives

- Add storage area network for virtual server data redundancy - completed.
- Extend existing City Hall VoIP phone system to other City buildings - in progress
- Installed new email server - configuration and migration in progress as of 04/17
- Upgraded critical servers to Server 2012 operating system
- Extended access control system at Fire Station over fiber network
- Installed new wireless access points at City Hall/PD
- Connected pool buildings to fiber network
- Connected Wastewater plant to fiber network

Goals for Budget Year 2017-18 Include:

- Install business grade wireless network at new PW buildings
- Upgrade existing Kronos timekeeping software or move it to hosted version
- Upgrade jail and interview room video recording system
- Replace City Hall/Police video security recording system
- Join new Public Works building to existing fiber optic network.
- Extend City Hall phone system to the new Public Works buildings
- Set up alternate data center at new Public Works building
- Replace PCs installed in 2008 and 2009 - 5 PCs replaced as of 4/17
- Replace Council projectors with high definition projectors
- Upgrade Microsoft Office software (old office will be unsupported Oct 10, 2017)
- Replace core network switches
- Install networked video storage server
- Complete centrally managed WiFi network project after new Public Works building is finished.

CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	116,343	136,864	159,418	163,003	157,920	171,840	13,920	8.81%	8,837	5.42%
3011 EDUCATION INCENTIVE	600	900	1,558	1,500	1,943	2,700	757	38.96%	1,200	79.99%
3012 OVERTIME	632	111	125	0	278	0	(278)	-100.00%	0	0.00%
3014 CAR ALLOWANCE	6,692	7,315	8,100	7,800	7,681	7,800	119	1.55%	0	0.00%
3015 CONTRACT LABOR	17,684	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	8,890	10,110	11,361	13,181	12,370	13,949	1,579	12.77%	768	5.82%
3110 RETIREMENT	19,852	21,172	22,723	26,009	26,228	29,110	2,882	10.99%	3,100	11.92%
3120 HOSPITALIZATION	18,637	24,939	31,549	35,067	31,886	37,128	5,242	16.44%	2,062	5.88%
3130 WORKERS COMPENSATION	275	382	1,004	1,042	1,006	814	(192)	-19.10%	(228)	-21.90%
3150 GIFT/APPRECIATION CERTIFICATES	95	95	96	50	96	100	4	4.17%	50	100.00%
3350 UNEMPLOYMENT BENEFITS	621	18	342	540	107	540	433	403.11%	0	0.00%
TOTAL PERSONNEL	190,320	201,908	236,275	248,193	239,515	263,981	24,466	10.21%	15,788	6.36%
4150 SMALL TOOLS & EQUIPMENT	36,487	35,426	33,782	35,000	34,001	35,000	999	2.94%	0	0.00%
4400 SUPPLIES	0	0	0	500	25	500	475	1870.06%	0	0.00%
TOTAL SUPPLIES	36,487	35,426	33,782	35,500	34,027	35,500	1,473	4.33%	0	0.00%
5020 DUES & SUBSCRIPTIONS	260	370	442	500	317	500	183	57.48%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	14,000	0	(14,000)	-100.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,500	3,780	3,434	2,500	2,491	2,500	9	0.36%	0	0.00%
5400 TELEPHONE	1,894	2,427	2,066	1,800	1,363	1,800	437	32.04%	0	0.00%
5465 MISC EXPENDITURES	664	68	379	1,000	264	700	436	164.72%	(300)	-30.00%
TOTAL SERVICES	4,318	6,645	6,321	5,800	18,436	5,500	(12,936)	-70.17%	(300)	-5.17%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	35,329	0	0	155,000	0	(155,000)	-100.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	35,329	0	0	155,000	0	(155,000)	-100.00%	0	0.00%
TOTAL EXPENDITURES	231,126	279,307	276,378	289,493	446,977	304,981	(141,997)	-31.77%	15,488	5.35%

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 2016-17 Objectives

- Research for grants and money that may become available through state and federal agencies that can be utilized by the City of Seabrook; (Filed for grants CDBG and waiting to hear the results)
- Manage the grants that Emergency Management has applied for and received; (Working with EMPG)
- Develop a Surge/Flood warning system throughout the City of Seabrook; (not Accomplished)
- Conduct CERT Training along with the BayCERT group; (Accomplished Course started in September ending in November)
- Educate the Citizens as much as possible in the preparedness for any type of emergency; (Town Hall meetings and New Normal)
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level; (Accomplished ongoing meetings)
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference; (Accomplished)
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training both locally and Multijurisdictional; (Trail exercise completed)
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance; (Accomplished up to date)
- Complete quarterly reporting requirements for Emergency Management Preparedness grant; (Accomplished)
- Take minimum of two courses offered by Texas Division of Emergency Management; (Accomplished)
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook; (Accomplished)
- Keep notification ongoing with all essential personnel on hazardous situations and; (Accomplished)
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster. (Work in process)
- Continue course to obtain my degree in Emergency and Disaster Management. (Work in Process)
- Make the City of Seabrook more prepared for all types of hazards; (Work in Process)
- Establish a Emergency Management, Emergency Operation Center Team; (Work in Process)
- Develop policy for the Emergency Operations Center Team; (Work in Process)
- Work with all departments to assist in updating and/or developing the plans for when a disaster strikes. (Work in Process)
- Activated Emergency Operation Center and implemented the City's emergency plan for Hurricane Harvey. (Completed)

Goals for Budget Year 2017-2018 Include

- Reinforce the working relationship with the community to keep them prepared for any all types of Emergencies.
 - Conduct Community Emergency Response Team (CERT) training
 - Outreach material made available online and for pick up
 - Town hall meetings
- Network with Local, Regional, State and National Partners to secure the working relationships needed in times of Emergencies
 - Attend local Emergency Management Meetings
 - Attend State and National Training/Seminars
 - Lessons learned from others will enhance the ability of the Seabrook Office of Emergency Management to perform at a successful rate
- 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
 - Make the notification system part of the daily operations of the Emergency Management Staff
 - 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
- 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
 - 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
 - Exercise the Responder staff by means of Table Top exercises through that of Full Scale deployment, to enhance their communication process

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS 2017 FORECAST		2018 BUDGET VS 2017 BUDGET	
	2014	2015	2016	2017 BUDGET	2017 FORECAST	2018 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	62,426	63,177	82,270	84,857	81,786	89,394	7,608	9.30%	4,537	5.35%
3011 EDUCATION INCENTIVE	2,700	2,700	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,822	4,970	5,983	6,492	6,434	6,839	405	6.29%	347	5.35%
3110 RETIREMENT	10,261	9,154	11,136	12,798	12,750	14,267	1,518	11.90%	1,470	11.48%
3120 HOSPITALIZATION	7,285	7,590	7,072	8,186	7,354	8,660	1,306	17.77%	474	5.79%
3130 WORKERS COMPENSATION	127	169	197	220	212	171	(42)	-19.67%	(49)	-22.45%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	207	9	171	270	9	270	261	2900.00%	0	0.00%
TOTAL PERSONNEL	87,875	87,816	106,878	112,873	108,592	119,650	11,058	10.18%	6,778	6.00%
4010 OFFICE SUPPLIES	0	0	0	0	0	250	250	0.00%	250	0.00%
4150 SMALL TOOLS & EQUIP	153	0	0	0	0	500	500	0.00%	500	0.00%
4400 SUPPLIES	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	153	0	0	0	0	750	750	0.00%	750	0.00%
5020 DUES & SUBSCRIPTIONS	250	305	535	800	670	630	(40)	-5.97%	(170)	-21.25%
5030 RENTALS & SERVICE AGRMTS	0	0	6,000	6,000	6,000	6,000	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	509	700	541	700	159	29.44%	0	0.00%
5170 MAINTENANCE - RADIOS	1,578	4,211	10,171	14,000	14,154	14,000	(154)	-1.09%	0	0.00%
5215 PROF SERVICES- ENGINEERING	0	200	0	500	500	500	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	3,653	2,914	4,468	4,500	3,860	4,000	140	3.63%	(500)	-11.11%
5310 UNIFORMS	360	360	336	400	81	400	319	394.96%	0	0.00%
5320 AUTO INS	0	0	241	275	389	275	(114)	-29.32%	0	0.00%
5400 TELEPHONE	9,224	7,230	7,826	8,075	8,325	8,075	(250)	-3.01%	0	0.00%
5405 PHONE NETWORK NOTIFICATION SYS	12,040	11,912	11,860	10,000	6,573	8,000	1,427	21.72%	(2,000)	-20.00%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	1,040	323	220	500	543	(543)	(543)	-100.00%	(500)	-100.00%
TOTAL SERVICES	28,146	27,455	42,165	45,750	41,636	42,580	944	2.27%	(3,170)	-6.93%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	116,174	115,272	149,043	158,623	150,228	162,980	12,753	8.49%	4,358	2.75%

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 2016-17 Objectives

- Hire more officers
- Replace special certifications
- Traffic Enforcement/DWI/DUI
- CID full staff
- Directed patrol operations
- Expand traffic management capabilities (response and enforcement)
- Active Shooter training and preparedness
- Increase web/social media presence

Goals for Budget Year 2017-18 Include:

- Hire additional officers
- Increase Fleet
- Succession / Supervisor training program for supervisors and potential supervisors
- Expand traffic management capabilities (response and enforcement)
- Seabrook PD Burglary of Motor Vehicle Initiative
- Fleet Preventative Maintenance Program
- Review and update jail procedures
- Develop and implement a liability and risk assessment audit for operations
- Community oriented patrol officer orientation

CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,788,172	1,775,274	1,843,001	1,880,549	1,620,553	2,000,694	380,141	23.46%	120,145	6.39%
3011 EDUCATION INCENTIVE	45,182	41,441	40,549	31,410	32,912	39,471	6,559	19.93%	8,061	25.66%
3012 OVERTIME	201,500	225,398	276,014	183,000	260,487	200,069	(60,418)	-23.19%	17,069	9.33%
3100 FICA TAXES	153,393	152,189	156,295	160,264	145,786	171,378	25,592	17.55%	11,114	6.93%
3110 RETIREMENT	334,804	295,862	298,248	316,022	296,771	359,619	62,848	21.18%	43,597	13.80%
3120 HOSPITALIZATION	286,296	277,251	268,035	316,273	267,658	352,210	84,552	31.59%	35,937	11.36%
3130 WORKERS COMPENSATION	28,993	38,686	41,286	41,951	37,435	33,185	(4,250)	-11.35%	(8,766)	-20.90%
3140 PSYCHOLOGICAL SERVICES	2,750	3,600	2,950	3,500	3,897	3,500	(397)	-10.19%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,185	1,805	1,776	3,100	1,776	1,600	(176)	-9.91%	(1,500)	-48.39%
3350 UNEMPLOYMENT BENEFITS	8,454	793	5,896	8,370	404	8,775	8,371	2071.39%	405	4.84%
3800 ACCRUED SICK LEAVE CIV SERV	53,144	13,057	26,867	21,000	18,876	21,000	2,124	11.25%	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	(747)	(1,433)	(548)	0	(277)	0	277	-100.00%	0	0.00%
TOTAL PERSONNEL	2,904,124	2,823,923	2,960,368	2,965,439	2,686,501	3,191,500	504,946	18.80%	226,061	7.62%
4005 SUPPLIES-POLICE OPERATION	7,731	7,639	9,780	7,500	2,756	7,500	4,744	172.17%	0	0.00%
4010 OFFICE SUPPLIES	12,334	10,151	11,472	10,500	12,012	11,500	(512)	-4.26%	1,000	9.52%
4011 POSTAGE	847	966	1,100	900	1,153	1,200	47	4.11%	300	33.33%
4015 SUPPLIES-ID	4	0	0	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	3,819	2,163	890	1,800	1,897	1,800	(97)	-5.09%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	66,269	55,918	36,996	63,500	34,784	53,000	18,216	52.37%	(10,500)	-16.54%
4150 SMALL TOOLS & EQUIPMENT	165,539	89,097	34,453	6,700	2,176	6,700	4,524	207.96%	0	0.00%
TOTAL SUPPLIES	256,581	165,935	94,892	90,900	54,776	81,700	26,924	49.15%	(9,200)	-10.12%
5020 DUES & SUBSCRIPTIONS	795	850	685	1,000	825	1,000	175	21.20%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	53,673	48,433	51,243	54,000	61,210	54,000	(7,210)	-11.78%	0	0.00%
5110 MAINT-AUTOS/EQUIP	22,466	40,757	40,071	27,000	35,408	27,000	(8,408)	-23.75%	0	0.00%
5170 MAINTENANCE - RADIOS	12,126	9,973	20,000	35,000	35,385	33,000	(2,385)	-6.74%	(2,000)	-5.71%
5175 JANITORIAL SERVICES	9,625	9,625	10,500	11,000	10,874	11,000	126	1.16%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	3,392	2,955	12,434	5,000	3,934	5,000	1,066	27.10%	0	0.00%
5210 CIVIL SERVICE	22,352	17,333	22,077	20,000	15,134	20,000	4,866	32.15%	0	0.00%
5300 TRAINING & CONFERENCE	11,529	16,813	21,895	19,000	14,719	19,000	4,281	29.09%	0	0.00%
5310 UNIFORMS & LAUNDRY	31,369	33,756	41,769	33,500	30,619	33,500	2,881	9.41%	0	0.00%
5311 HANDGUN TRAINING EXPENSE	8,380	8,997	7,672	10,000	9,264	10,000	736	7.94%	0	0.00%
5320 INSURANCE-AUTO	22,017	22,452	22,806	23,000	15,074	22,500	7,426	49.26%	(500)	-2.17%
5325 INSURANCE-LAW ENFORCEMENT	15,891	14,201	15,026	16,000	14,620	15,500	880	6.02%	(500)	-3.13%
5400 TELEPHONE	22,084	19,748	19,238	20,000	19,965	21,000	1,035	5.19%	1,000	5.00%
5410 UTILITIES	2,095	2,570	2,603	2,100	1,852	2,400	548	29.60%	300	14.29%
5465 MISC EXPENDITURES	4,304	4,710	3,265	4,000	2,214	3,000	786	35.49%	(1,000)	-25.00%
5490 CRIME PREVENTION DIV EXP	0	0	184	0	0	0	0	0.00%	0	0.00%
5491 BIKE PATROL	0	0	136	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	242,097	253,173	291,604	280,600	271,097	277,900	6,803	2.51%	(2,700)	-0.96%
6010 AUTOS & TRUCKS	0	34,034	47,409	0	36,720	0	(36,720)	-100.00%	0	0.00%
6020 EQUIPMENT	65,628	23,743	127,696	0	13,240	0	(13,240)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	65,628	57,777	175,104	0	49,960	0	(49,960)	-100.00%	0	0.00%
TOTAL EXPENDITURES	3,468,430	3,300,809	3,521,968	3,336,939	3,062,334	3,551,100	488,712	15.96%	214,161	6.42%

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 2016-17 Objectives

- Increase web presence
- Moved into new Animal Control Building
- Community Outreach

Goals for Budget Year 2017-18 Include:

- Change fee structure
- Create/increase wildlife tracking and cooperation with Texas Parks and Wildlife
- Establish volunteer program
- Increase staff
- Training for shelter software program
- Community Outreach

CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2018	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	52,772	49,077	55,453	77,752	65,600	102,551	36,951	56.33%	24,799	31.90%
3011 EDUCATION INCENTIVE	810	600	623	600	584	600	16	2.82%	0	0.00%
3012 OVERTIME	3,799	2,775	6,276	4,800	6,641	4,800	(1,841)	-27.72%	0	0.00%
3100 FICA TAXES	4,370	4,013	4,395	6,361	5,495	8,258	2,763	50.29%	1,897	29.82%
3110 RETIREMENT	9,247	7,513	8,254	12,581	10,979	14,974	3,994	36.38%	2,393	19.02%
3120 HOSPITALIZATION	3,354	763	7,302	12,906	14,176	10,914	(3,262)	-23.01%	(1,991)	-15.43%
3130 WORKERS COMPENSATION	1,164	1,553	1,161	2,420	2,287	2,059	(228)	-9.98%	(361)	-14.92%
3150 GIFT/APPRECIATION CERTIFICATES	95	95	48	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	514	133	342	540	99	810	711	714.26%	270	50.00%
TOTAL PERSONNEL	76,124	66,522	83,854	118,060	105,956	145,066	39,109	36.91%	27,006	22.88%
4010 OFFICE SUPPLIES	327	293	0	500	221	500	279	125.85%	0	0.00%
4011 POSTAGE	0	0	0	100	17	100	83	500.00%	0	0.00%
4040 OIL & GAS	2,782	1,957	1,381	4,500	2,224	3,000	776	34.91%	(1,500)	-33.33%
4150 SMALL TOOLS & EQUIPMENT	643	5,179	419	900	234	1,800	1,566	669.28%	900	100.00%
4160 ANIMAL FOOD & SUPPLIES	238	456	280	350	261	800	539	206.82%	450	128.57%
4400 SUPPLIES	19	0	71	500	347	800	453	130.58%	300	60.00%
4401 VETERINARY SUPPLIES	49	0	374	500	0	500	500	0.00%	0	0.00%
TOTAL SUPPLIES	4,059	7,885	2,524	7,350	3,303	7,500	4,197	127.03%	150	2.04%
5020 DUES & SUBSCRIPTIONS	0	0	80	100	40	100	60	150.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	3,556	2,475	256	2,000	1,259	2,000	741	58.85%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	2,962	1,000	1,000	8,000	7,000	700.00%	7,000	700.00%
5175 JANITORIAL SERVICES	0	0	0	0	0	2,400	2,400	0.00%	2,400	0.00%
5180 MAINT-BLDGS & GROUNDS	820	800	2,499	1,000	760	1,300	540	70.96%	300	30.00%
5300 TRAINING & CONFERENCE	972	50	325	2,000	1,315	2,000	685	52.11%	0	0.00%
5310 UNIFORMS & LAUNDRY	740	0	230	2,500	30	2,500	2,470	8233.33%	0	0.00%
5320 INSURANCE-AUTO	900	876	572	1,000	1,488	1,000	(488)	-32.78%	0	0.00%
5400 TELEPHONE	741	662	722	1,000	866	800	(66)	-7.60%	(200)	-20.00%
5410 UTILITIES	2,609	3,230	2,136	1,000	2,396	2,658	262	10.95%	1,658	165.80%
5465 MISC EXPENDITURES	90	93	0	250	205	500	295	143.35%	250	100.00%
TOTAL SERVICES	10,428	8,185	9,782	11,850	9,359	23,258	13,899	148.51%	11,408	96.27%
6010 AUTOS & TRUCKS	0	18,816	0	0	28,098	0	(28,098)	-100.00%	0	0.00%
6020 EQUIPMENT	0	7,866	0	0	2,470	0	(2,470)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	26,682	0	0	30,568	0	(30,568)	-100.00%	0	0.00%
TOTAL EXPENDITURES	90,610	109,274	96,160	137,260	149,187	175,824	26,637	17.85%	38,564	28.10%

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 2016-17 Objectives

- Fleet vehicles

Goals for Budget Year 2016-17 Include:

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

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

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

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES			0	214,341	209,254	231,151	21,897	10.46%	16,810	7.84%
3011 EDUCATION INCENTIVE			0	4,860	4,431	4,560	129	2.92%	(300)	-6.17%
3012 OVERTIME			0	0	0	3,000	3,000	0.00%	3,000	0.00%
3015 CONTRACT LABOR			0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES			0	16,769	16,554	18,261	1,707	10.31%	1,493	8.90%
3110 RETIREMENT			0	33,227	33,293	38,276	4,983	14.97%	5,048	15.19%
3120 HOSPITALIZATION			0	37,229	27,645	39,441	11,796	42.67%	2,211	5.94%
3130 WORKERS COMPENSATION			0	5,240	5,059	4,409	(649)	-12.83%	(830)	-15.85%
3140 PSYCHOLOGICAL SERVICES			0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES			0	0	0	150	150	0.00%	150	0.00%
3350 UNEMPLOYMENT BENEFITS			0	810	513	810	297	57.89%	0	0.00%
TOTAL PERSONNEL			0	312,476	296,749	340,059	43,310	14.59%	27,583	8.83%
4005 SUPPLIES-POLICE OPERATION			0	500	563	500	(63)	-11.21%	0	0.00%
4010 OFFICE SUPPLIES			0	500	897	500	(397)	-44.28%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY			0	200	42	200	158	374.38%	0	0.00%
4040 GAS & OIL/CITY SUPPLY			0	11,500	4,887	11,500	6,613	135.31%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT			0	300	1,095	1,000	(95)	-8.66%	700	233.33%
TOTAL SUPPLIES			0	13,000	7,485	13,700	6,215	83.04%	700	5.38%
5030 RENTALS & SERVICE AGRMTS			0	500	83	300	217	260.00%	(200)	-40.00%
5110 MAINT-AUTOS/EQUIP			0	2,500	3,229	6,000	2,771	85.83%	3,500	140.00%
5115 MAINT-OFFICE EQUIP			0	0	0	0	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS			0	1,500	1,000	1,500	500	50.00%	0	0.00%
5220 PROF FEES - LEGAL			0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE			0	1,500	3,246	1,500	(1,746)	-53.79%	0	0.00%
5310 UNIFORMS & LAUNDRY			0	1,000	2,813	1,000	(1,813)	-64.45%	0	0.00%
5400 TELEPHONE			0	2,000	812	2,000	1,188	146.25%	0	0.00%
5465 MISCELLANEOUS EXPENDITURES			0	150	85	150	65	76.19%	0	0.00%
5473 AMORT CAP EXP			0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES			0	9,150	11,268	12,450	1,182	10.49%	3,300	0.00%
6010 AUTOS & TRUCKS			0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT			0	0	5,618	0	(5,618)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY			0	0	5,618	0	(5,618)	-100.00%	0	0.00%
TOTAL EXPENDITURES			0	334,626	321,119	366,209	45,090	14.04%	31,583	9.44%

FIRE SERVICES

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

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

230-FIRE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES						77,721	77,721	0.00%	77,721	0.00%
3011 EDUCATION INCENTIVE						0	0	0.00%	0	0.00%
3012 OVERTIME						0	0	0.00%	0	0.00%
3015 CONTRACT LABOR						0	0	0.00%	0	0.00%
3100 FICA TAXES						5,946	5,946	0.00%	5,946	0.00%
3110 RETIREMENT						12,410	12,410	0.00%	12,410	0.00%
3120 HOSPITALIZATION						8,540	8,540	0.00%	8,540	0.00%
3130 WORKERS COMPENSATION						148	148	0.00%	148	0.00%
3150 GIFT/APPRECIATION CERTIFICATES						100	100	0.00%	100	0.00%
3350 UNEMPLOYMENT BENEFITS						270	270	0.00%	270	0.00%
TOTAL PERSONNEL	0	0	0	0	0	105,134	105,134	0.00%	105,134	0.00%
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	176	0	(176)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	1,317	0	0	0	0.00	0.00%	0	0.00%
4400 MISC SUPPLIES	0	0	3,330	0	1,362	0	-1,362.43		0	0.00%
TOTAL SUPPLIES	0	0	4,647	0	1,539	0	(1,539)	-100.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	7,820	5,200	4,283	5,200	917	21.42%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	94	0	1,399	0	(1,399)	-100.00%	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	0	6,153	6,200	6,833	6,200	(633)	-9.27%	0	0.00%
5180 MAINT - BLDGS & GRNDS	0	0	22,288	20,000	19,056	20,000	944	4.95%	0	0.00%
5235 PROF FEES-SVFD CONTRACT	0	0	670,324	702,535	702,535	730,299	27,765	3.95%	27,765	3.95%
5320 INSURANCE-AUTO	0	0	0	0	(0)	0	0	-100.00%	0	0.00%
5400 TELEPHONE	0	0	3,015	2,400	3,718	2,400	(1,318)	-35.46%	0	0.00%
5410 UTILITIES	0	0	16,241	17,000	13,504	17,000	3,496	25.89%	0	0.00%
5465 MISCELLANEOUS EXPENDITURES	0	0	113	0	14	0	(14)	-100.00%	0	0.00%
TOTAL SERVICES	0	0	726,046	753,335	751,342	781,099	29,757	3.96%	27,765	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	0	0	730,693	753,335	752,881	886,234	133,353	17.71%	132,899	17.64%

PARKS & RECREATION

MISSION STATEMENT

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

Accomplishments on Budget Year 2016-17 Objectives

- Maintained Carothers House property throughout the year; Year 7.
- 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, Kid Fish Tournament, Celebration Seabrook, Main Street Christmas event.
- Replaced big toy in Pine Gully Park.
- Replaced kiddie mulch and borders in Parks.
- Constructed new baseball field in Friendship Park.
- Constructed 570' of new trail on Port berm.
- Planted 1,000 seedlings in Wildlife and Robinson Park during Arbor Day 2017.
- Prepared for Swimming pool season 2017.
- Prepared for Lucky Trails Marathon 2017.
- Transferred department to new PWAC facility.

Goals for Budget Year 2017-18 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.
- 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.
- Prepare for Lucky Trails Marathon 2018.
- Install automated door openers at restrooms.
- Install motion sensors for restrooms.
- Perform additional GIS mapping.
- Prepare for swimming pool season 2018.

- Acquire herbicide certifications.
- Upgrade older fleet in order to achieve efficient operations with purchase F350 Crew Cab pickup truck.

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

400-PARKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS 2017 FORECAST		2018 BUDGET VS 2017 BUDGET	
	2014	2015	2016	2017 BUDGET	2017 FORECAST	2018 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	237,124	238,930	252,510	261,181	253,730	284,168	30,438	12.00%	22,987	8.80%
3011 EDUCATION INCENTIVE	750	600	681	600	575	600	25	4.34%	0	0.00%
3012 OVERTIME	6,656	8,513	8,899	11,000	9,397	11,000	1,603	17.06%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	41,315	41,454	46,836	52,820	51,865	52,820	955	1.84%	0	0.00%
3015 CONTRACT LABOR	100	0	0	0	0	0	0	0.00%	0	0.00%
3016 SALARIES-GATEKEEPERS	21,523	18,198	18,021	24,481	18,796	22,238	3,442	18.31%	(2,242)	-9.16%
3100 FICA TAXES	23,030	23,074	23,684	22,741	24,883	28,368	3,485	14.01%	5,628	24.75%
3110 RETIREMENT	38,758	35,735	35,506	41,467	40,514	47,113	6,599	16.29%	5,647	13.62%
3120 HOSPITALIZATION	58,611	50,832	46,779	64,891	56,366	69,127	12,761	22.64%	4,236	6.53%
3130 WORKERS COMPENSATION	5,237	7,548	5,680	6,802	6,187	5,371	(816)	-13.19%	(1,431)	-21.04%
3150 GIFT/APPRECIATION CERTIFICATES	475	475	528	800	528	550	22	4.17%	(250)	-31.25%
3350 UNEMPLOYMENT BENEFITS	<u>2,623</u>	<u>224</u>	<u>2,576</u>	<u>2,835</u>	<u>1,291</u>	<u>2,835</u>	<u>1,544</u>	<u>119.68%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	436,202	425,583	441,700	489,617	464,132	524,190	60,058	12.94%	34,574	7.06%
4010 OFFICE SUPPLIES	1,251	1,409	987	1,250	1,127	1,250	123	10.93%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	20,064	15,172	9,443	19,000	11,421	19,000	7,579	66.37%	0	0.00%
4090 POOL SUPPLIES	5,118	9,413	11,340	12,450	13,980	13,000	(980)	-7.01%	550	4.42%
4095 NURSERY SUPPLIES	945	1,145	1,883	1,500	1,462	2,200	738	50.43%	700	46.67%
4100 MOSQUITO CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,431	3,830	7,454	3,500	3,693	3,500	(193)	-5.23%	0	0.00%
4400 SUPPLIES	<u>12,339</u>	<u>13,494</u>	<u>13,228</u>	<u>12,000</u>	<u>11,305</u>	<u>13,000</u>	<u>1,695</u>	<u>14.99%</u>	<u>1,000</u>	<u>8.33%</u>
TOTAL SUPPLIES	41,147	44,464	44,334	49,700	42,988	51,950	8,962	20.85%	2,250	4.53%
5020 DUES & SUBSCRIPTIONS	378	392	393	1,000	922	1,000	78	8.47%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	4,989	5,182	8,749	5,000	5,059	6,000	941	18.60%	1,000	20.00%
5110 MAINT-AUTOS/EQUIP	10,969	12,890	13,048	13,000	10,152	13,000	2,848	28.05%	0	0.00%
5160 MAINT-POOL & GROUNDS	5,183	3,680	6,089	6,000	6,387	6,000	(387)	-6.06%	0	0.00%
5165 MAINT-RECREATION EQUIP	1,533	6,466	2,693	3,000	1,004	3,000	1,996	198.78%	0	0.00%
5175 JANITORIAL SERVICES						3,000	3,000	0.00%	3,000	0.00%
5180 MAINT-BLDGS & GROUNDS	36,058	32,655	35,734	42,500	38,710	42,500	3,790	9.79%	0	0.00%
5181 STORM DAMAGE REPAIR	0	0	0	0	0	0	0	0.00%	0	0.00%
5208 PROF FEES - ACQUISITIONS/APPRALS	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES-ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	950	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	1,085	1,548	1,688	2,000	5,205	2,500	(2,705)	-51.97%	500	25.00%
5300 TRAINING & CONFERENCE	1,711	1,105	1,006	1,000	1,594	1,000	(594)	-37.27%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,079	2,655	3,641	4,350	4,499	4,350	(149)	-3.32%	0	0.00%
5320 INSURANCE-AUTO	4,750	4,583	5,123	5,000	5,506	5,000	(506)	-9.20%	0	0.00%
5400 TELEPHONE	5,240	5,799	5,265	5,000	3,502	5,000	1,498	42.76%	0	0.00%
5410 UTILITIES	53,090	54,278	60,331	58,500	67,200	62,500	(4,700)	-6.99%	4,000	6.84%
5464 EVENTS	7,412	7,750	13,066	11,000	8,609	12,000	3,391	39.39%	1,000	9.09%
5465 MISC EXPENDITURES	449	64	68	250	301	250	(51)	-17.03%	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	135,927	139,047	157,842	157,600	158,652	167,100	8,448	5.32%	9,500	6.03%
6010 AUTOS & TRUCKS	0	29,136	0	0	88,000	0	(88,000)	-100.00%	0	0.00%
6020 EQUIPMENT	0	30,888	19,210	0	10,879	0	(10,879)	-100.00%	0	0.00%
TPWD TRAIL GRANT PROJECT	<u>15,201</u>	<u>28,011</u>	<u>0</u>	<u>0</u>	<u>5,661</u>	<u>0</u>	<u>(5,661)</u>	<u>-100.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	15,201	88,034	19,210	0	104,540	0	(104,540)	-100.00%	0	0.00%
TOTAL EXPENDITURES	628,477	697,129	663,086	696,917	770,313	743,240	(27,073)	-3.51%	46,324	6.65%

PUBLIC WORKS

Mission Statement

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

Accomplishments on Budget Year 2016-17 Objectives

- Plane leveled approx 2,500 sq. ft. of sidewalk;
- Replaced and repaired approximately 3,000 square feet of sidewalk;
- Repaired 2,000 sq. ft. of street failure throughout the city;
- Upgrade and replaced 100 Street Signs;
- 1,600 Hours of R.O.W. mowing;
- Completed Trash Bash 2017 Completed 2,000 LF of ditch re-cut;
- 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 3 Annual Report.
- Continued aggressive mosquito control program - 500 hrs Adulticide.
- Transferred department to new PWAC facility.
- Facilitate the design and construction of the Hester Gully drainage project.
- Facilitate the design and construction of the CIP S 2 Cedarbrook street project.

Goals for Budget Year 2017-18 Include:

- 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 and dead tree removal;
- Clean ditches throughout City;
- Perform debris removal throughout City;
- Oversee Lake Mija Village and Ashley Oaks project;
- Restoration grant trail extension project;
- Major street and drainage repair project – CIP S 3 (Brookwood);
- Additional GIS mapping;
- Upgrade older fleet vehicles and procure a street stripping machine and replace slope mower;
- Oversee Trash Bash 2018

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND
500-PUBLIC WORKS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	410,440	388,988	421,465	446,602	439,227	450,893	11,666	2.66%	4,291	0.96%
3011 EDUCATION INCENTIVE	2,215	2,104	2,185	2,844	2,088	2,844	756	36.19%	(0)	0.00%
3012 OVERTIME	11,779	15,095	16,130	12,000	11,758	12,000	242	2.06%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	1,927	2,004	2,081	2,040	2,853	2,040	(813)	-28.49%	0	0.00%
3100 FICA TAXES	31,660	29,727	31,183	34,258	34,169	34,146	(23)	-0.07%	(112)	-0.33%
3110 RETIREMENT	68,584	58,051	59,076	69,845	70,591	74,224	3,633	5.15%	4,379	6.27%
3120 HOSPITALIZATION	63,713	72,085	66,208	81,087	73,945	86,482	12,537	16.95%	5,395	6.65%
3125 ACCRUED VACATION	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	12,771	15,899	18,202	19,264	18,284	14,523	(3,762)	-20.57%	(4,742)	-24.61%
3150 GIFT/APPRECIATION CERTIFICATES	475	380	336	450	384	550	166	43.23%	100	22.22%
3350 UNEMPLOYMENT BENEFITS	1,867	68	1,259	2,117	65	2,117	2,052	3181.59%	0	0.00%
TOTAL PERSONNEL	605,432	584,401	618,124	670,507	653,363	679,818	26,455	4.05%	9,311	1.39%
4040 GAS & OIL/CITY SUPPLY	21,613	16,561	9,993	18,000	12,123	18,000	5,877	48.47%	0	0.00%
4100 MOSQUITO CONTROL	12,277	15,942	15,326	20,000	10,827	20,000	9,173	84.72%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	5,694	6,963	2,112	3,000	2,228	3,000	772	34.64%	0	0.00%
4400 SUPPLIES	2,559	1,799	1,991	2,500	2,004	2,500	496	24.77%	0	0.00%
TOTAL SUPPLIES	42,144	41,265	29,422	43,500	27,182	43,500	16,318	60.03%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	0	324	1,000	607	1,000	393	64.84%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	1,567	2,389	6,970	1,400	1,514	2,000	486	32.06%	600	42.86%
5110 MAINT-AUTOS/EQUIP	18,170	20,823	14,320	16,000	12,221	18,000	5,779	47.28%	2,000	12.50%
5140 MAINT-STREETS	11,817	11,896	14,273	11,000	14,741	20,000	5,259	35.68%	9,000	81.82%
5145 MAINT-DRAINAGE	2,910	4,127	4,480	5,000	3,473	10,000	6,527	187.93%	5,000	100.00%
5150 MAINT-STREET SIGNS	4,062	4,453	18,739	4,500	6,791	9,000	2,209	32.53%	4,500	100.00%
5175 JANITORIAL SERVICE	0	0	0	0	0	3,000	3,000	0.00%	3,000	0.00%
5180 MAINT-BLDGS & GROUNDS	1,751	744	1,700	1,500	52,590	1,500	(51,090)	-97.15%	0	0.00%
5215 PROF FEES-ENGINEERING	62,629	1,371	48,297	1,500	48,166	1,500	(46,666)	-96.89%	0	0.00%
5246 STORM WTR MGT	6,735	6,936	300	7,000	6,635	7,000	365	5.51%	0	0.00%
5300 TRAINING & CONFERENCE	0	0	1,012	1,000	548	1,000	452	82.39%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,053	2,399	2,911	2,700	2,658	2,700	42	1.57%	0	0.00%
5320 INSURANCE-AUTO	7,745	7,399	8,987	8,800	6,729	8,800	2,071	30.77%	0	0.00%
5400 TELEPHONE	2,126	2,515	2,379	1,000	2,187	2,300	113	5.16%	1,300	130.00%
5410 UTILITIES	3,770	3,542	3,734	4,340	5,232	5,500	268	5.13%	1,160	26.73%
5411 UTILITIES - STREET LIGHTS	181,865	181,399	187,722	190,000	184,832	190,000	5,168	2.80%	0	0.00%
5465 MISC EXPENDITURES	9	81	61	100	109	100	(9)	-8.42%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	308,209	250,072	316,210	256,840	349,035	283,400	(65,635)	-18.80%	26,560	10.34%
6010 AUTOS & TRUCKS	0	0	21,535	0	25,000	0	(25,000)	-100.00%	0	0.00%
6020 EQUIPMENT	0	0	94,021	0	27,000	0	(27,000)	-100.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	452,488	925	166,324	260,013	159,819	303,064	143,246	89.63%	43,051	16.56%
TOTAL CAPITAL OUTLAY	452,488	925	281,880	260,013	211,819	303,064	91,246	43.08%	43,051	16.56%
TOTAL EXPENDITURES	1,408,273	876,663	1,245,636	1,230,860	1,241,398	1,309,782	68,384	5.51%	78,922	6.41%

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 allow certified plan examiners and/or inspectors to check the proposed and completed work for building code standards. The City adopted building codes are intended to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to fire fighters and emergency responders during emergency operations.

MISSION STATEMENT

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

SERVICES PROVIDED

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

Accomplishments during the budget year 2016-17 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 Code: *Staff facilitated a number of changes to the zoning code, including the development of regulations related to the city's substandard structure ordinance, and land use matrix. Additionally, several re-zonings took place to conform the zoning map to the 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.*
- Updated Chapter 80, Titled: Subdivisions; *Total re-write of the chapter to address conflicts related to the adoption of the comprehensive master plan and thoroughfare plan.*
- 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 2017-18 include:

- Continue to update the Zoning Code: *Staff wishes to seek proposals from a qualified consultant in community design; land use and urban planning to assist the department with a total re-write of Appendix A, Comprehensive Zoning Ordinance.*
- Create zoning and architectural standards for the reconfigured State Highway 146 corridor.
- Create zoning and architectural standards for the reconfigured Main Street corridor.
- Create a brochure to better inform citizens and contractors about permit requirements along with inspection procedures.
- Implement procedures for converting building files to digital format.
- Continue to review and update the city's nuisance related codes.
- Obtain additional certifications for inspection staff.
- 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
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

600-COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	264,433	259,671	273,648	349,631	332,267	384,613	52,347	15.75%	34,983	10.01%
3011 EDUCATION INCENTIVE	5,135	7,582	7,178	8,862	8,851	10,200	1,349	15.25%	1,338	15.10%
3012 OVER TIME	2,336	1,635	294	1,500	1,221	1,500	279	22.81%	0	0.00%
3014 CAR ALLOWANCE	2,908	3,600	3,738	3,600	3,462	3,600	138	4.00%	0	0.00%
3015 CONTRACT LABOR	21,004	15,960	15,873	15,500	13,400	20,000	6,600	49.25%	4,500	29.03%
3016 TEMP SERV	2,099	19,154	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	20,122	20,021	20,116	27,815	26,125	30,593	4,468	17.10%	2,779	9.99%
3110 RETIREMENT	43,850	39,010	38,108	54,404	52,783	62,365	9,582	18.15%	7,961	14.63%
3120 HOSPITALIZATION	42,956	38,943	42,408	56,508	47,572	59,893	12,321	25.90%	3,386	5.99%
3130 WORKERS COMPENSATION	997	735	1,012	1,182	1,135	1,212	77	6.80%	30	2.55%
3150 GIFT/APPRECIATION CERTIFICATES	238	190	240	250	288	300	12	4.17%	50	20.00%
3350 UNEMPLOYMENT BENEFITS	1,220	72	859	1,350	127	1,620	1,493	117.132%	270	20.00%
TOTAL PERSONNEL	407,298	406,573	403,473	520,601	487,231	575,898	88,666	18.20%	55,296	10.62%
4010 OFFICE SUPPLIES	2,308	2,536	4,017	4,500	4,774	3,100	(1,674)	-35.06%	(1,400)	-31.11%
4011 POSTAGE	3,195	4,600	2,794	5,000	4,502	5,000	498	11.06%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	2,196	1,473	962	1,800	1,012	1,500	488	48.28%	(300)	-16.67%
4150 SMALL TOOLS & EQUIPMENT	1,206	333	4,418	400	143	400	257	178.86%	0	0.00%
TOTAL SUPPLIES	8,905	8,942	12,191	11,700	10,431	10,000	(431)	-4.13%	(1,700)	-14.53%
5020 DUES & SUBSCRIPTIONS	1,325	1,850	1,078	1,605	1,980	1,551	(429)	-21.66%	(54)	-3.36%
5025 BANK FEES	996	795	1,162	800	938	800	(138)	-14.67%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	3,096	3,079	3,067	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,751	971	645	500	344	2,160	1,816	528.38%	1,660	332.00%
5240 CONTRACT SERV-MOW/DEMO	4,186	4,029	3,581	6,000	3,127	5,000	1,873	59.91%	(1,000)	-16.67%
5300 TRAINING & CONFERENCE	4,553	5,942	7,748	6,000	4,315	7,800	3,485	80.76%	1,800	30.00%
5310 UNIFORMS & LAUNDRY	559	829	814	600	479	800	321	67.10%	200	33.33%
5320 INSURANCE-AUTO	1,084	1,034	1,083	1,200	1,160	1,200	40	3.42%	0	0.00%
5400 TELEPHONE	1,383	996	974	1,000	851	1,000	149	17.44%	0	0.00%
5465 MISC EXPENDITURES	543	2,888	813	700	439	500	61	13.91%	(200)	-28.57%
TOTAL SERVICES	19,475	23,513	20,964	18,405	13,632	20,811	7,179	52.66%	2,406	13.07%
6010 AUTOS & TRUCKS	0	0	26,777	0	1,872	0	(1,872)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	26,777	0	1,872	0	(1,872)	-100.00%	0	0.00%
TOTAL EXPENDITURES	435,677	439,028	463,404	550,706	513,167	606,709	93,542	18.23%	56,002	10.17%

MUNICIPAL COURT

MISSION STATEMENT

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

Accomplishments on Budget Year 2016-17 Objectives

- Identified workspace for prosecutors and judges.
- Court Administrator to start the extensive process to obtain her level III certification. (in-progress)

Goals for Budget Year 2017-18 Include:

- Continue utilizing technological enhancements to increase efficiencies and streamline processes to the benefit of customers
- Provide more effective work space for staff, including judges.
- Increase options for community service
- Explore different options for interpreter services for cost savings to the increased requests
- Cross train entire department and possibly into other departments in case of an emergency
- Improve court's portion of city website for accessibility to customers
- The court will look into using current technology or purchase signature pads to utilize the TOPS system in Incode that decreases the amount of paper printed. We will also look into software that will allow the customers to view detail of their citations as well as provide more options online. (Court Technology Fund)
- The court will look into space saving ergonomic furniture to assist in the long work day in front of the computer. We will also look into assisting with sound in the office. (Court Efficiency Fund and Technology Fund)
- Defendants unable to pay MAY be asked to complete community service and the court is looking into more options, especially for women and juveniles that are not accepted in the Seabrook Community Service Program.
- The request for interpreters in the court room can vary and I will look into different options that may be cost effective, such as Language Line, a service that can be used by phone or conference. (An attempt to avoid an increase in contract services)
- Complete the cross training in the department with all employees knowing all everyday duties so all clerks can handle each job within. Also have my employees sit and learn basic duties for a better understanding and respect for other departments.

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	173,450	164,468	184,112	186,042	182,054	200,543	18,489	10.16%	14,501	7.79%
3011 EDUCATION INCENTIVE	2,642	2,919	2,804	3,900	2,859	3,900	1,041	36.41%	0	0.00%
3012 OVERTIME	2,374	2,160	2,623	3,000	1,443	3,000	1,557	107.87%	0	0.00%
3015 CONTRACT LABOR	225	675	2,220	2,000	18,038	33,700	15,662	86.83%	31,700	1585.00%
3100 FICA TAXES	20,381	21,575	23,148	24,606	23,264	23,443	179	0.77%	(1,163)	-4.73%
3110 RETIREMENT	28,459	25,167	25,783	29,090	28,622	33,120	4,498	15.72%	4,030	13.85%
3120 HOSPITALIZATION	35,220	33,748	37,003	40,710	31,614	33,197	1,583	5.01%	(7,514)	-18.46%
3130 WORKERS COMPENSATION	348	467	497	497	475	395	(80)	-16.93%	(102)	-20.57%
3150 GIFT/APPRECIATION CERTIFICATES	380	380	480	250	384	300	(84)	-21.88%	50	20.00%
3310 JUDGES & PROSECUTOR FEES	102,300	122,400	135,188	128,700	111,849	99,000	(12,849)	-11.49%	(29,700)	-23.08%
3350 UNEMPLOYMENT BENEFITS	1,458	125	1,233	1,215	192	1,215	1,023	533.27%	0	0.00%
TOTAL PERSONNEL	367,238	374,085	415,090	420,010	400,794	431,813	31,018	7.74%	11,802	2.81%
4010 OFFICE SUPPLIES	1,558	1,967	886	2,000	559	2,000	1,441	257.59%	0	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	395	451	716	1,000	1,068	1,000	(68)	-6.37%	0	0.00%
TOTAL SUPPLIES	1,953	2,418	1,602	3,000	1,627	3,000	1,373	84.35%	0	0.00%
5020 DUES & SUBSCRIPTIONS	574	636	251	660	905	900	(5)	-0.54%	240	36.36%
5025 BANK FEES	5,360	7,372	7,772	10,000	10,033	10,000	(33)	-0.33%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	4,243	4,200	2,838	1,700	1,723	1,400	(323)	-18.75%	(300)	-17.65%
5300 TRAINING & CONFERENCE	4,519	4,282	3,582	5,000	4,190	6,500	2,310	55.15%	1,500	30.00%
5400 TELEPHONE	769	1,144	1,103	1,150	909	1,163	254	27.95%	13	1.13%
5431 WARRANT INFORMATION SERV	3,146	3,176	3,204	3,350	3,142	3,350	208	6.64%	0	0.00%
5465 MISC EXPENDITURES	0	115	463	1,000	751	1,000	249	33.10%	0	0.00%
TOTAL SERVICES	18,612	20,925	19,214	22,860	21,652	24,313	2,661	12.29%	1,453	6.36%
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	387,803	397,428	435,906	445,870	424,074	459,126	35,052	8.27%	13,255	2.97%

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 01 - GENERAL FUND**

107-NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3120 INSURANCE	0	105	121	0	761	0	(761)	-100.00%	0	0.00%
3145 DRUG TESTING	6,728	6,023	6,365	4,881	6,941	4,881	(2,060)	-29.68%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,360	2,000	2,000	2,150	2,000	2,150	150	7.50%	0	0.00%
3900 MERIT AWARDS	<u>6,198</u>	<u>5,988</u>	<u>5,568</u>	<u>7,000</u>	<u>7,990</u>	<u>7,000</u>	<u>(990)</u>	<u>-12.39%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	15,286	14,116	14,054	14,031	17,693	14,031	(3,662)	-20.70%	0	0.00%
4010 OFFICE SUPPLIES	25,016	28,681	20,227	26,000	25,205	26,000	795	3.15%	0	0.00%
4011 POSTAGE	7,810	4,233	9,178	12,000	7,118	12,000	4,882	68.59%	0	0.00%
4050 BULK PETROLEUM PURCHASES	154	0	(239)	0	3,455	0	(3,455)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	<u>7,875</u>	<u>7,369</u>	<u>11,007</u>	<u>7,200</u>	<u>6,493</u>	<u>7,200</u>	<u>707</u>	<u>10.89%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	40,856	40,283	40,173	45,200	42,271	45,200	2,929	6.93%	0	0.00%
5010 ADVERTISING	16,283	17,170	18,568	18,000	18,187	18,000	(187)	-1.03%	0	0.00%
5020 DUES & SUBSCRIPTIONS	9,931	5,811	9,537	10,000	9,251	10,655	1,404	15.18%	655	6.55%
5025 BANK FEES	12,844	11,763	15,279	21,198	20,311	21,421	1,110	5.47%	223	1.05%
5030 RENTALS & SERVICE AGRMTS	65,653	105,920	55,629	35,100	38,148	38,038	(110)	-0.29%	2,938	8.37%
5042 IT SOFTWARE AGRMTS	0	0	83,732	57,300	58,449	59,457	1,008	1.73%	2,157	3.77%
5110 MAINT-AUTOS/EQUIP	0	0	279	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	11,323	11,151	11,754	12,000	11,915	12,000	85	0.71%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	57,502	41,360	60,755	52,000	50,031	53,140	3,108	6.21%	1,140	2.19%
5190 CODIFICATION	3,918	6,248	7,443	7,000	6,014	8,000	1,986	33.01%	1,000	14.29%
5205 PROF FEES - APPRAISAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	6,759	1,354	1,200	839	1,200	361	43.08%	0	0.00%
5215 PROF FEES - ENGINEERING	65,617	69,905	57,022	70,000	68,127	70,000	1,873	2.75%	0	0.00%
5220 PROF FEES - LEGAL	159,707	103,139	148,457	175,000	171,618	175,000	3,382	1.97%	0	0.00%
5222 PROF FEES - TAX COLLECTION	8,433	7,816	7,730	8,500	7,869	8,500	631	8.01%	0	0.00%
5227 PROF FEES - CONSULTING	2,200	34,384	119,023	0	18,319	0	(18,319)	-100.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	214,147	214,147	214,147	214,147	214,147	246,269	32,122	15.00%	32,122	15.00%
5235 CONTRACT-FIRE DEPT	830,671	856,126	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,116	4,598	3,041	5,000	4,969	5,000	31	0.62%	0	0.00%
5300 TRAINING & CONFERENCE	20	0	579	0	0	0	0	0.00%	0	0.00%
5330 INSURANCE-MISC	135,695	122,643	109,338	125,000	127,192	125,000	(2,192)	-1.72%	0	0.00%
5331 INSURANCE REIMB	(8,431)	(14,893)	(26,201)	0	6,010	0	(6,010)	-100.00%	0	0.00%
5400 TELEPHONE	8,548	8,113	8,094	8,500	7,553	8,500	947	12.54%	0	0.00%
5410 UTILITIES	48,763	49,799	50,449	52,000	51,989	54,249	2,260	4.35%	2,249	4.32%
5445 CENTRAL APPRAISAL FEE	43,817	48,647	47,823	49,000	48,438	49,000	562	1.16%	0	0.00%
5465 MISC EXPENDITURES	6,247	5,269	7,661	5,000	1,507	1,500	(7)	-0.49%	(3,500)	-70.00%
5466 FIRE STATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,697,004	1,715,874	1,011,492	925,945	940,883	964,928	24,045	2.56%	38,983	4.21%
6050 FACILITIES	0	0	36,979	0	13,500	0	(13,500)	-100.00%	0	0.00%
6070 LAND	0	0	2,767	0	100,506	0	0	0.00%	0	0.00%
6300 TRANSFER OUT OF GF	0	0	11,127	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	50,873	0	114,006	0	(13,500)	-11.84%	0	0.00%
TOTAL EXPENDITURES	1,753,146	1,770,273	1,116,593	985,176	1,114,853	1,024,159	9,812	0.88%	38,983	3.96%

ENTERPRISE FUND

ENTERPRISE FUND

Fund Description

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

Fund Narrative

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

The combined revenues are projected to increase from the 2015/16 budget by approximately 4.9%. This is a 2.6% increase from the actual 2015/16 revenues. Enterprise Fund expenses and operating transfers are expected to increase approximately 6.5% mainly due to increased transfers to Reserve Replacement and to the Water Rate Stabilization Fund.

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

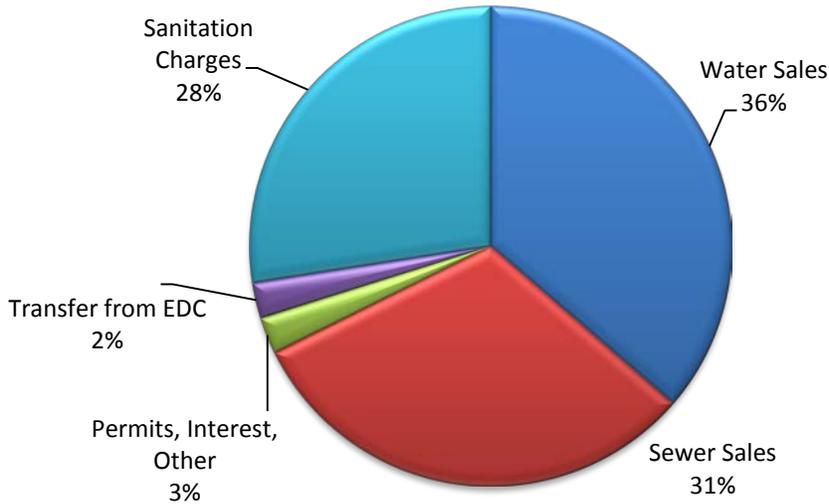
BUDGET REVENUES

Water Sales	\$2,966,461
Sewer Services	2,819,766
Sanitation Charges	2,240,020
Interest	7,813
Permits & Fees	20,000
Other revenue	174,956
Transf from EDC	<u>195,162</u>
	\$8,424,178

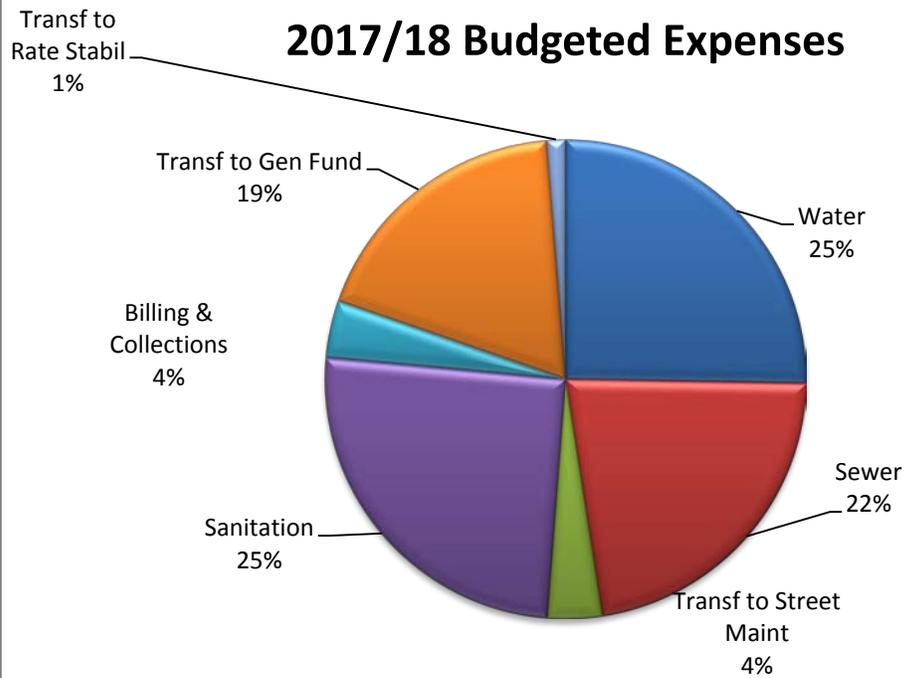
BUDGET EXPENSES

Water Dept.	\$2,083,482
Sewer Dept.	1,835,692
Sanitation Dept.	2,079,873
Billing & Collections	316,598
Transf for Street Maint.	303,064
Transf to General Fund	1,519,351
Transf to Rate Stabiliza	<u>105,000</u>
	\$8,243,060

2017/18 Budgeted Revenues



2017/18 Budgeted Expenses



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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
WATER SALES	1,997,985	2,223,009	2,486,288	2,639,523	2,852,162	2,966,461	3,025,791	3,086,306	3,148,033	3,210,993
SEWER SERVICE CHARGE	2,359,551	2,394,613	2,453,722	2,565,068	2,705,992	2,819,766	2,876,161	2,933,684	2,992,358	3,052,205
SANITATION SERVICE CHARGE	1,787,708	1,874,869	1,999,244	2,040,076	2,172,215	2,240,020	2,307,220	2,376,437	2,447,730	2,521,162
PERMITS & FEES	9,639	24,836	10,323	20,000	11,367	20,000	20,000	20,000	20,000	20,000
INTEREST INCOME	794	1,036	5,731	3,727	13,538	7,813	25,068	80,431	258,069	828,032
INTERGOV-DISASTER-FEMA	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	143,406	152,463	164,810	162,405	181,659	174,956	184,579	194,732	205,442	216,742
TOTAL REVENUES	6,299,083	6,670,827	7,120,117	7,420,799	7,936,932	8,229,016	8,438,819	8,691,591	9,071,632	9,849,135
BASE EXPENSES										
PERSONNEL SERVICES	1,113,995	1,134,879	1,140,697	1,223,759	1,211,583	1,226,319	1,267,232	1,288,924	1,321,414	1,354,724
MATERIALS & SUPPLIES	50,475	57,928	47,100	70,900	52,398	64,000	68,287	72,862	77,743	82,950
SERVICES	2,956,232	2,933,773	3,076,921	3,187,547	3,330,362	3,451,223	3,595,691	3,746,207	3,903,023	4,066,403
CAPITAL OUTLAY & DEBT PMTS	1,097,902	475,710	471,465	618,460	618,423	1,214,102	620,703	614,803	624,713	618,855
INFRASTRUCTURE MAINTENANCE	172,330	1,079,066	249,288	360,000	353,860	360,000	300,000	300,000	300,000	300,000
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	5,390,935	5,681,356	4,985,472	5,460,666	5,566,625	6,315,645	5,841,913	6,022,795	6,226,893	6,422,932
NET REVENUES	908,148	989,470	2,134,645	1,960,133	2,370,307	1,913,372	2,596,906	2,668,796	2,844,740	3,426,202
FUND BALANCE										
BEG WORKING CAPITAL	2,896,497	2,231,220	1,530,048	1,873,007	1,873,007	2,604,245	2,785,363	3,411,222	4,002,295	4,654,689
NET REVENUES	908,148	989,470	2,134,645	1,960,133	2,370,307	1,913,372	2,596,906	2,668,796	2,844,740	3,426,202
RESERVE REPLACEMENT	0	0	0	(100,000)	0	0	(100,000)	(100,000)	(100,000)	(100,000)
GENERAL FUND TRF	(1,351,244)	(1,458,892)	(1,509,006)	(1,507,193)	(1,507,307)	(1,519,351)	(1,580,125)	(1,643,330)	(1,709,064)	(1,777,426)
GEN FUND TRF-FRANCHISE FEES	(220,500)	(231,750)	(247,680)	(260,013)	(260,013)	(303,064)	(346,083)	(356,466)	(367,160)	(378,174)
TRANSFER TO RATE STABILIZ	0	0	(35,000)	(70,000)	(70,000)	(105,000)	(140,000)	(175,000)	(215,000)	(250,000)
TRANSFER TO BUDGET STABIL	0	0	0	0	0	0	0	0	0	0
TRANSFER FROM EDC COS	0	0	0	198,250	198,250	195,162	195,162	197,073	198,878	195,577
CAFR - ADJ TO WORKING CAP	(1,681)	0	0	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	2,231,220	1,530,048	1,873,007	2,094,185	2,604,245	2,785,363	3,411,222	4,002,295	4,654,689	5,770,868
Difference	(665,277)	(701,172)	342,959	221,177	731,237	181,118	625,859	591,073	652,395	1,116,179
15% TOTAL EXPENSES	808,640	852,203	747,821	819,100	834,994	947,347	876,287	903,419	934,034	963,440
+ BAL RES. FOR FUTURE PROJ	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	808,640	852,203	747,821	919,100	934,994	1,047,347	976,287	1,003,419	1,034,034	1,063,440
% OF EXPENDITURES	15.00%	15.00%	15.00%	16.83%	16.80%	16.58%	15.00%	15.00%	15.00%	15.00%
EXCESS WORKING CAPITAL	1,422,580	677,845	1,125,187	1,175,085	1,669,251	1,738,016	2,434,935	2,998,875	3,620,655	4,707,428
% OF EXPENDITURES	26.39%	11.93%	22.57%	21.52%	29.99%	27.52%	41.68%	49.79%	58.15%	73.29%

CITY OF SEABROOK
2017-2018 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902-WATER										
8510 WATER SERVICE	1,869,022	2,095,671	2,361,775	2,500,523	2,692,820	2,827,461	134,641	5.00%	326,938	13.07%
8512 EL LAGO WATER DISTRICT	96,511	89,835	93,876	105,000	112,426	105,000	(7,426)	-6.61%	0	0.00%
8540 WATER TAP FEES	12,460	14,100	7,100	14,000	14,479	14,000	(479)	-3.31%	0	0.00%
8550 PENALTIES, UTILITIES	20,001	23,403	23,537	20,000	32,437	20,000	(12,437)	-38.34%	0	0.00%
8640 LICENSE AND PERMITS	9,639	24,836	10,323	20,000	11,367	20,000	8,633	75.94%	0	0.00%
9510 INTEREST EARNINGS	397	518	2,865	1,865	6,769	3,906	(2,862)	-42.29%	2,041	109.42%
9520 OTHER REVENUES	20,014	22,361	25,332	20,000	23,710	20,000	(3,710)	-15.65%	0	0.00%
TOTAL WATER REVENUES	2,028,034	2,270,725	2,524,808	2,681,388	2,894,008	3,010,368	116,360	4.02%	328,979	12.27%
912-SEWER										
8520 SEWER SERVICE	2,321,656	2,352,704	2,412,726	2,512,457	2,671,663	2,778,529	106,867	4.00%	266,072	10.59%
8521 SEWER SERVICE, PASADENA	13,169	15,689	16,265	16,611	14,651	15,237	586	4.00%	(1,374)	-8.27%
8550 PENALTIES, UTILITIES	24,726	26,221	24,730	26,000	19,678	26,000	6,322	32.13%	0	0.00%
9510 INTEREST EARNINGS	328	430	2,379	1,445	5,573	3,125	(2,448)	-43.92%	1,680	116.28%
9520 OTHER REVENUES	0	0	317	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,359,879	2,395,043	2,456,418	2,556,513	2,711,564	2,822,891	(2,448)	-0.09%	266,378	10.42%
922-SANITATION										
7210 FRANCHISE FEES	230,197	242,497	259,923	260,013	294,237	303,064	8,827	3.00%	43,051	16.56%
8515 COMMERCIAL REFUSE SERVICE	700,114	731,268	810,668	823,789	915,648	943,118	27,469	3.00%	119,329	14.49%
8530 RESIDENTIAL REFUSE SERVICE	848,419	891,096	919,178	946,275	955,182	983,838	28,655	3.00%	37,563	3.97%
8550 PENALTIES, UTILITIES	8,979	10,008	9,476	10,000	7,147	10,000	2,853	39.92%	0	0.00%
8635 SALE OF COMMODITIES	0	0	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	69	88	487	416	1,196	781	(415)	-34.67%	365	87.66%
9525 SALE OF PLASTIC BAGS	620	770	535	800	439	800	361	82.26%	0	0.00%
9535 SANITATION BILLING FEES	122,772	129,332	138,625	141,605	157,510	154,156	(3,354)	-2.13%	12,551	8.86%
TOTAL SANITATION REVENUES	1,911,169	2,005,058	2,138,891	2,182,898	2,331,360	2,395,757	64,397	2.76%	212,860	9.75%
910-IKE										
8251 INTERGOV-DISASTER-FEMA	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	6,299,082	6,670,827	7,120,117	7,420,799	7,936,932	8,229,016	178,309	2.25%	808,217	10.89%

WATER DEPARTMENT**Mission Statement**

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

Accomplishments on Budget Year 2016-17 Objectives

- Completed TWDB Water 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 and ground storage;
- Completed flow test on all hydrants;
- Completed Consumer Confidence Report - 2016 (CCR);
- Pasadena repaired 24” steel water line on Taylor Lake Bridge.
- Relocated GST;
- Transferred department to new PWAC facility.

Goals for Budget Year 2017-18 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 – 2017 (CCR), post in digital format;
- Additional GIS mapping
- Oversee Lake Mija Village project;
- Upgrade SCADA system;
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- Promote water conservation efforts;
- Evaluate Smart Meter funding options;
- Replace sandblasting, mini excavator and fleet truck ;
- Assess phase 1 of SCADA replacement.

CITY OF SEABROOK
2017-2018 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	357,090	350,475	361,982	387,207	384,707	375,301	(9,406)	-2.45%	(11,906)	-3.07%
3011 EDUCATION INCENTIVE	5,883	5,890	5,789	5,477	5,051	5,477	426	8.44%	(0)	0.00%
3012 OVERTIME	14,194	15,059	15,493	17,000	11,858	17,000	5,142	43.37%	0	0.00%
3014 CAR ALLOWANCE	1,921	1,998	2,075	1,980	2,766	1,980	(786)	-28.41%	0	0.00%
3100 FICA TAXES	27,728	27,891	26,661	30,311	30,037	28,968	(1,069)	-3.56%	(1,343)	-4.43%
3110 RETIREMENT	59,154	55,361	51,336	61,997	62,746	63,378	633	1.01%	1,381	2.23%
3120 HOSPITALIZATION	62,093	62,688	59,914	63,775	68,586	75,000	6,414	9.35%	11,224	17.60%
3125 ACCRUED VACATION EXPENSE	3,680	13,436	(3,087)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	6,991	10,398	13,119	13,144	12,265	9,458	(2,806)	-22.88%	(3,686)	-28.04%
3150 GIFT/APPR CERTIFICATES	380	428	480	500	528	500	(28)	-5.30%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,863	80	1,491	2,519	145	2,519	2,374	1636.79%	0	0.00%
3810 OT REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	540,978	543,703	535,253	583,910	578,687	579,581	894	0.15%	(4,329)	-0.74%
4040 GAS & OIL/CITY SUPPLY	13,312	11,138	8,053	14,700	8,686	14,000	5,314	61.18%	(700)	-4.76%
4150 SMALL TOOLS & EQUIPMENT	1,894	8,663	6,993	2,100	1,974	2,100	126	6.36%	0	0.00%
4400 SUPPLIES	2,466	2,025	1,960	2,300	1,741	2,300	559	32.07%	0	0.00%
TOTAL SUPPLIES	17,672	21,826	17,006	19,100	12,402	18,400	5,998	48.36%	(700)	-3.66%
5020 DUES & SUBSCRIPTIONS	885	1,905	1,030	1,000	1,131	1,100	(31)	-2.72%	100	10.00%
5030 RENTALS & SERVICE AGRMTS	2,429	4,986	9,532	14,000	9,232	14,000	4,768	51.65%	0	0.00%
5110 MAINT-AUTOS/EQUIP	8,149	7,245	5,902	10,000	10,379	10,000	(379)	-3.65%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	123,363	88,589	48,946	51,500	54,956	51,500	(3,456)	-6.29%	0	0.00%
5175 JANITORIAL SERVICES						3,000	3,000	0.00%	3,000	0.00%
5180 MAINT-BLDGS & GROUNDS	15,048	1,771	2,150	4,000	2,687	3,000	313	11.67%	(1,000)	-25.00%
5205 PROF FEES- APPRAISALS	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	2,500	2,774	21,670	6,000	3,873	6,000	2,127	54.92%	0	0.00%
5216 PROF FEES - METER READING	42,496	39,209	46,580	43,000	46,243	44,000	(2,243)	-4.85%	1,000	2.33%
5227 PROF FEES - CONSULTING	19,581	6,250	0	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	738	542	696	1,000	996	1,000	4	0.40%	0	0.00%
5280 CHEMICAL SUPPLIES	7,863	7,749	8,346	9,000	9,084	9,000	(84)	-0.93%	0	0.00%
5285 LABORATORY FEES	7,973	9,200	4,163	10,000	7,607	12,000	4,393	57.76%	2,000	20.00%
5290 PERMIT FEES	13,046	13,046	13,046	14,500	14,830	15,000	170	1.15%	500	3.45%
5300 TRAINING & CONFERENCE	2,684	4,653	4,288	4,800	4,538	4,800	262	5.78%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,053	2,399	2,712	3,000	2,797	3,000	203	7.27%	0	0.00%
5320 INSURANCE-AUTO	1,944	2,471	2,643	2,500	3,389	2,500	(889)	-26.24%	0	0.00%
5400 TELEPHONE	3,316	3,502	3,597	2,900	3,344	3,500	156	4.67%	600	20.69%
5410 UTILITIES	30,845	36,164	32,032	33,000	35,042	40,000	4,958	14.15%	7,000	21.21%
5440 COASTAL SUBSIDENCE FEES	1,350	1,350	1,200	1,600	1,699	1,600	(99)	-5.80%	0	0.00%
5451 PASADENA WATER SUPPLY	444,576	418,543	467,145	470,000	530,134	470,000	(60,134)	-11.34%	0	0.00%
5463 SEABROOK ISLAND	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	1,871	3,659	866	900	329	900	571	173.34%	0	0.00%
5470 DEBT SERVICE AGENT	375	375	375	300	88	300	212	240.00%	0	0.00%
5477 INSPECTIONS	16,940	15,925	14,990	15,000	17,396	15,500	(1,896)	-10.90%	500	3.33%
TOTAL SERVICES	751,027	672,307	691,911	698,000	759,772	711,700	(48,072)	-6.33%	13,700	1.96%
6010 AUTOS & TRUCKS	34,052	18,816	0	0	0	25,000	25,000	0.00%	25,000	0.00%
6020 EQUIPMENT	0	0	9,425	0	0	85,000	85,000	0.00%	85,000	0.00%
6021 METER REPLCMNT PROG	0	0	9,443	10,000	9,449	10,000	551	5.83%	0	0.00%
6070 LAND	604,065	0	0	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	0	29,581	65,313	150,000	144,464	150,000	5,536	3.83%	0	0.00%
6250 GENERAL FUND REIMB	635,214	671,336	706,005	712,267	712,267	723,135	10,868	1.53%	10,869	1.53%
6325 REDEMPTION OF BONDS	127,500	132,500	137,500	215,500	215,500	309,000	93,500	43.39%	93,500	43.39%
6350 INTEREST ON BONDS & CERT	82,339	77,246	84,439	93,730	93,766	194,801	101,035	107.75%	101,071	107.83%
6355 RESERVE FOR FUTURE DEBT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 RESERVE WATER STABILIZATI	0	0	35,000	70,000	70,000	105,000	35,000	50.00%	35,000	50.00%
6400 AMORTIZATION EXPENSE	4,169	4,169	4,169	0	0	0	0	0.00%	0	0.00%
6999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	1,487,338	933,647	1,051,294	1,251,497	1,245,446	1,601,936	356,491	28.62%	350,440	28.00%
TOTAL EXPENDITURES	2,797,015	2,171,483	2,295,464	2,552,506	2,596,307	2,911,617	315,310	12.14%	359,111	14.07%

WASTEWATER

Mission Statement

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

Accomplishments on Budget Year 2016-17 Objectives

- Updated WWTP SWP3;
- Clean &/or TV 44,160 L.F. sanitary sewer lines;
- Quarterly and annual sewer line maintenance;
- Degrease list stations;
- Cleared 15 sewer stoppages;
- Repaired 12 sewer mains;
- Repaired 15 manholes and rehabbed 6 manholes;
- Accomplished MS4 Permit Year 3;
- Maintained a Grease Control Program;
- WWTP-Replace seals on clarifier #1 – WWTP, replaced mixer, cleaned aeration basin and replaced Weir Cleaners;
- Maintain bacteria levels per new WWTP permit;
- Transferred department to new PWAC facility;
- Replaced 2,700 of 6” and 8” sewer with CIPP within Baybrook Subdivision.

Goals for Budget Year 2017-18 Include:

- Continue brick manhole rehabilitation 50 L.F.;
- Replace seals on clarifier #1 – WWTP;
- Additional training for Employees;
- Clean / TV Inspect Sewer System;
- Continue MS4 Requirements for Wastewater Year 9;
- Continue CIPP Rehab of Sewer Mains;
- Rehab WWTP wet well;
- Perform additional GIS mapping
- Perform smoke test and or dye test of sewers in Old Seabrook;
- Convert NASA Lift Station to submersible pumps;
- Engineering for phase 1A of WWTP relocation project;
- Rehab clarifier #2 and wet well per CIP;
- Enhance sewer cleaning operations with new Sewer Jet Machine;
- Approve operation efficiencies by upgrading fleet vehicle F150;
- Ensure proper plant maintenance operations by acquiring a Trash Pump.

CITY OF SEABROOK
2017-2018 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2017			2018			2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	276,068	278,022	292,785	301,532	297,398	295,402	(1,997)	-0.67%	(6,130)	-2.03%
3011 EDUCATION INCENTIVE	3,056	3,029	3,390	3,078	3,350	3,078	(272)	-8.12%	1	0.03%
3012 OVERTIME	20,960	31,774	20,224	20,000	20,251	20,000	(251)	-1.24%	0	0.00%
3014 CAR ALLOWANCE	1,921	1,998	2,075	1,980	2,766	1,980	(786)	-28.42%	0	0.00%
3100 FICA TAXES	21,996	23,050	22,759	23,803	24,268	22,901	(1,367)	-5.63%	(901)	-3.79%
3110 RETIREMENT	47,118	44,961	42,730	49,121	50,033	50,736	702	1.40%	1,614	3.29%
3120 HOSPITALIZATION	30,631	28,921	28,353	37,633	40,007	40,217	210	0.53%	2,585	6.87%
3125 ACCRUED VACATION EXPENSE	(1,032)	(1,264)	(1,179)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,766	7,788	6,848	7,492	6,982	5,338	(1,645)	-23.56%	(2,155)	-28.76%
3150 GIFT/APPR CERTIFICATES	190	190	144	250	240	250	10	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	828	36	973	1,439	36	1,439	1,403	3896.39%	0	0.00%
TOTAL PERSONNEL	406,483	418,504	419,102	446,327	445,333	441,341	(3,992)	-0.90%	(4,986)	-1.12%
4040 GAS & OIL/CITY SUPPLY	8,617	9,721	6,367	11,000	7,774	11,000	3,226	41.49%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	940	947	1,379	1,300	1,000	1,300	300	29.96%	0	0.00%
4400 SUPPLIES	2,118	1,958	1,190	2,500	1,620	2,500	880	54.30%	0	0.00%
TOTAL SUPPLIES	11,674	12,626	8,936	14,800	10,395	14,800	4,405	42.38%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	5,241	5,533	5,024	5,400	4,388	5,400	1,012	23.06%	0	0.00%
5110 MAINT-AUTOS/EQUIP	8,642	5,409	8,056	8,000	8,154	9,000	846	10.38%	1,000	12.50%
5120 MAINT-SEWER SYSTEM MINOR	98,114	51,449	41,559	43,500	38,289	43,500	5,211	13.61%	0	0.00%
5175 JANITORIAL SERVICES						3,000	3,000	0.00%	3,000	0.00%
5180 MAINT-BLDGS & GROUNDS	2,419	5,208	3,212	4,500	5,019	4,500	(519)	-10.34%	0	0.00%
5215 PROF FEES - ENGINEERING	6,704	0	997	3,500	2,225	30,000	27,775	1248.42%	26,500	757.14%
5275 ELECTRICAL SERVICES	2,843	2,417	3,234	4,000	2,388	4,000	1,612	67.48%	0	0.00%
5280 CHEMICAL SUPPLIES	78,035	77,399	89,384	80,000	89,359	82,000	(7,359)	-8.24%	2,000	2.50%
5285 LABORATORY FEES	23,219	22,529	22,205	27,000	25,442	27,000	1,558	6.12%	0	0.00%
5290 PERMIT FEES	20,112	20,112	21,226	22,000	22,225	22,000	(225)	-1.01%	0	0.00%
5300 TRAINING & CONFERENCE	2,280	4,078	2,832	4,000	4,462	4,000	(462)	-10.36%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,053	2,399	2,911	3,000	2,691	3,000	309	11.50%	0	0.00%
5320 INSURANCE-AUTO	1,664	2,313	2,448	2,500	3,165	2,500	(665)	-21.01%	0	0.00%
5400 TELEPHONE	3,713	3,280	3,341	3,500	3,425	3,500	75	2.18%	0	0.00%
5410 UTILITIES	157,619	160,329	156,130	175,000	150,013	180,000	29,987	19.99%	5,000	2.86%
5455 SLUDGE DISPOSAL	98,718	116,935	115,669	100,000	93,917	125,000	31,083	33.10%	25,000	25.00%
5459 CLEAN TV/SEWER SYSTEM	21,375	28,569	21,221	25,000	32,972	30,000	(2,972)	-9.01%	5,000	20.00%
5465 MISC EXPENDITURES	8,660	1,184	473	450	199	450	251	125.67%	0	0.00%
5470 DEBT SERVICE AGENT	375	375	375	400	118	400	282	240.00%	0	0.00%
TOTAL SERVICES	542,785	509,516	500,297	511,750	488,451	579,250	90,799	18.59%	67,500	13.19%
6010 AUTOS & TRUCKS	35,939	18,816	0	0	0	25,000	25,000	0.00%	25,000	0.00%
6020 EQUIPMENT	0	14,419	13,993	0	0	71,500	71,500	NA	71,500	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	110,826	133,655	174,532	200,000	199,947	200,000	53	0.03%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	61,504	552,049	0	0	0	0	0	0.00%	0	0.00%
6102 LAKESIDE LIFT STN REPAIR	0	363,781	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMB	688,149	727,281	764,839	771,622	771,622	783,396	11,774	1.53%	11,774	1.53%
6325 REDEMPTION OF BONDS	127,500	132,500	137,500	215,500	215,142	309,000	93,858	43.63%	93,500	43.39%
6350 INTEREST ON BONDS & CERT	82,339	77,246	84,439	93,730	94,015	194,801	100,786	107.20%	101,071	107.83%
TOTAL CAPITAL OUTLAY	1,106,257	2,019,746	1,175,304	1,280,852	1,280,727	1,583,697	302,971	23.66%	302,845	23.64%
TOTAL EXPENDITURES	2,067,199	2,960,392	2,103,639	2,253,729	2,224,905	2,619,088	394,183	17.72%	365,359	16.21%

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 20 - ENTERPRISE FUND
922-SANITATION**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	0	4,410	0	5,000	5,000	5,000	0	0.00%	0	0.00%
TOTAL SUPPLIES	0	4,410	0	5,000	5,000	5,000	0	0.00%	0	0.00%
5466 STORM CLEANUP EXPENSE	4,461	5,602	8,310	9,000	8,765	9,000	235	2.68%	0	0.00%
5467 RECYCLING CHARGES	75,721	77,018	78,752	82,446	90,560	93,277	2,717	3.00%	10,830	13.14%
5469 RESIDENTIAL SANIT SERVICE	855,829	904,468	941,245	985,722	999,268	1,029,246	29,978	3.00%	43,523	4.42%
5479 COMMERCIAL SANIT SERVICE	<u>678,816</u>	<u>708,780</u>	<u>791,572</u>	<u>817,454</u>	<u>915,875</u>	<u>943,351</u>	<u>27,476</u>	<u>3.00%</u>	<u>125,897</u>	<u>15.40%</u>
TOTAL SERVICES	1,614,827	1,695,868	1,819,879	1,894,622	2,014,467	2,074,873	60,406	3.00%	180,251	9.51%
6250 GENERAL FUND REIMBURSEMENT	27,881	60,275	38,162	23,304	23,418	12,820	(10,598)	-45.26%	(10,484)	-44.99%
6251 SANIT FRANCH FOR STREETS	<u>220,500</u>	<u>231,750</u>	<u>247,680</u>	<u>260,013</u>	<u>260,013</u>	<u>303,064</u>	<u>43,051</u>	<u>16.56%</u>	<u>43,051</u>	<u>16.56%</u>
TOTAL CAPITAL OUTLAY	248,381	292,025	285,842	283,317	283,431	315,884	32,453	11.45%	32,567	11.49%
TOTAL EXPENDITURES	1,863,208	1,992,303	2,105,721	2,182,939	2,302,898	2,395,757	92,859	4.03%	212,818	9.75%

UTILITY BILLING CUSTOMER SERVICE

MISSION STATEMENT

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

Accomplishments on Budget Year 2016-17 Objectives

- Utilized Black Board Connect to contact our delinquent customers, which has significantly dropped our delinquent customers on our monthly cut off list. **2013 to 2016 our list is down 74%**
Completed
- Improving the Utility Billing page of the city website and have all applications available online. **All updated applications and forms are now available on the website.**
- Implement a record keeping procedure for all scan documents. **Ongoing.**
- Cross trained new staffed as back up. **Improved and strengthened serve to our customers.**
- Providing superior customer service to all customers. **Ongoing.**

Goals for Budget Year 2017-18 Include:

- Continue to train and utilize Swift Reach 911 to contact our delinquent customers.
 - Swift Reach 911 is much more customer friendly outreach system and we strive to continue to decrease our customers on our monthly cut offs with this new system.
- Restructure of our department to have a customer Utility Billing Manager, Billing Clerk and Customer Service Rep/Cashier.
 - To help make our department more efficient serving our customers with decreasing billing time.
 - Having a dedicated biller we would like to have additional work station (\$3,000.00) away for payment window.
 - Help to implement a efficient record keeping procedures for scanned items, and time management.
- Establish a collection agency.
 - Reduce write offs and collect lost revenue.
- Continue to review and improve policies for Utility Billing Department.
 - Complete policy and procedures Manuel.
- Management training for Utility Billing Manager.
 - Improve management skills to better serve my department.
- Continue to provide excellent customer service.
 - Training in a Customer Service Certification program/course.

- o Continue Incode training, cash handling and Excel to strengthen our customer service skills.

CITY OF SEABROOK
2017-2018 BUDGET
FUND 20 - ENTERPRISE FUND

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	122,338	126,142	134,996	137,068	132,706	144,616	11,910	8.97%	7,549	5.51%
3012 OVERTIME	127	828	440	500	615	500	(115)	-18.72%	0	0.00%
3100 FICA TAXES	9,147	9,366	9,459	10,524	9,788	11,101	1,313	13.41%	577	5.49%
3110 RETIREMENT	19,550	18,234	18,450	20,743	20,643	23,161	2,518	12.20%	2,418	11.66%
3120 HOSPITALIZATION	13,191	17,113	20,211	23,421	23,295	24,782	1,487	6.38%	1,361	5.81%
3125 ACCRUED VACATION EXPENSE	1,177	496	1,779	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	241	325	348	356	343	277	(66)	-19.32%	(79)	-22.29%
3150 GIFT/APPR CERTIFICATES	143	143	144	100	144	150	6	4.17%	50	50.00%
3350 UNEMPLOYMENT BENEFITS	621	27	513	810	27	810	783	2898.89%	0	0.00%
TOTAL PERSONNEL	166,534	172,672	186,342	193,522	187,562	205,398	17,835	9.51%	11,876	6.14%
4010 OFFICE SUPPLIES	4,165	3,266	2,777	7,200	6,911	5,800	(1,111)	-16.08%	(1,400)	-19.44%
4011 POSTAGE	16,965	15,800	17,385	24,800	17,690	20,000	2,310	13.06%	(4,800)	-19.35%
4150 SMALL TOOLS & EQUIPMENT	0	0	996	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	21,129	19,066	21,158	32,000	24,601	25,800	1,199	4.87%	(6,200)	-19.38%
5020 DUES & SUBSCRIPTIONS	275	75	175	175	241	200	(41)	-17.01%	25	14.29%
5025 BANK FEES	32,122	35,464	38,530	42,000	37,780	45,000	7,220	19.11%	3,000	7.14%
5030 RENTALS & SERVICE AGRMTS	13,303	20,040	25,507	38,000	27,619	35,000	7,381	26.72%	(3,000)	-7.89%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	2,200	2,200	0.00%	2,200	0.00%
5300 TRAINING & CONFERENCE	1,893	288	592	3,000	2,032	3,000	968	47.67%	0	0.00%
5465 MISC EXPENDITURES	0	215	29	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	47,593	56,082	64,833	83,175	67,672	85,400	17,728	26.20%	2,225	2.68%
TOTAL EXPENDITURES	235,256	247,820	272,333	308,697	279,835	316,598	36,763	13.14%	7,901	2.56%

CITY OF SEABROOK
ENTERPRISE FUND
DEBT SERVICE REQUIREMENTS

YEAR	WATER & SEWER REVENUE BONDS SERIES 2003			WATER & SEWER REVENUE BONDS SERIES 2005			WATER & SEWER REVENUE BONDS SERIES 2008		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2018	115,000	47,170	162,170	0	0	0	53,000	54,260	107,260
2019	115,000	42,053	157,053	0	0	0	55,000	52,077	107,077
2020	125,000	36,935	161,935	0	0	0	58,000	49,811	107,811
2021	130,000	31,372	161,372	0	0	0	61,000	47,421	108,421
2022	135,000	25,587	160,587	0	0	0	65,000	44,908	109,908
2023	140,000	19,580	159,580	0	0	0	65,000	42,230	107,230
2024	145,000	13,350	158,350	0	0	0	69,000	39,552	108,552
2025	155,000	6,897	161,897	0	0	0	70,000	36,709	106,709
2026	0	0	0	0	0	0	402,000	33,825	435,825
2027	0	0	0	0	0	0	419,000	17,263	436,263
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030									
2031									
TOTAL	1,060,000	222,944	1,282,944	0	0	0	1,317,000	418,056	1,735,056

YEAR	GO REF BONDS 2013 WW/SS PORTION			WATER & SEWER CO'S SERIES 2016			WATER & SEWER CO'S SERIES 2016A			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINCIPAL	INTEREST	TOTAL
2018	135,000	21,111	156,111	145,000	50,162	195,162	170,000	216,900	386,900	618,000	389,603	1,007,603
2019	135,000	18,600	153,600	150,000	47,073	197,073	175,000	213,500	388,500	630,000	373,303	1,003,303
2020	140,000	16,089	156,089	155,000	43,878	198,878	175,000	210,000	385,000	653,000	356,713	1,009,713
2021	140,000	13,485	153,485	155,000	40,577	195,577	180,000	206,500	386,500	666,000	339,355	1,005,355
2022	140,000	10,881	150,881	160,000	37,275	197,275	185,000	202,900	387,900	685,000	321,551	1,006,551
2023	145,000	8,277	153,277	160,000	33,867	193,867	190,000	197,350	387,350	700,000	301,304	1,001,304
2024	150,000	5,580	155,580	165,000	30,459	195,459	195,000	191,650	386,650	724,000	280,591	1,004,591
2025	150,000	2,790	152,790	170,000	26,945	196,945	200,000	185,800	385,800	745,000	259,141	1,004,141
2026	0	0	0	175,000	23,324	198,324	205,000	179,800	384,800	782,000	236,949	1,018,949
2027	0	0	0	175,000	19,596	194,596	215,000	171,600	386,600	809,000	208,459	1,017,459
2028	0	0	0	180,000	15,869	195,869	225,000	163,000	388,000	405,000	178,869	583,869
2029	0	0	0	185,000	12,035	197,035	230,000	154,000	384,000	415,000	166,035	581,035
2030	0	0	0	190,000	8,094	198,094	240,000	144,800	384,800	430,000	152,894	582,894
2031				190,000	4,047	194,047	250,000	135,200	385,200	440,000	139,247	579,247
2032							260,000	125,200	385,200	260,000	125,200	385,200
2033							270,000	114,800	384,800	270,000	114,800	384,800
2034							280,000	104,000	384,000	280,000	104,000	384,000
2035							295,000	92,800	387,800	295,000	92,800	387,800
2036							305,000	81,000	386,000	305,000	81,000	386,000
2037							320,000	68,800	388,800	320,000	68,800	388,800
2038							330,000	56,000	386,000	330,000	56,000	386,000
2039							345,000	42,800	387,800	345,000	42,800	387,800
2040							355,000	29,000	384,000	355,000	29,000	384,000
2041							370,000	14,800	384,800	370,000	14,800	384,800
TOTAL	1,135,000	96,813	1,231,813	2,355,000	393,198	2,748,198	5,965,000	3,302,200	9,267,200	11,832,000	4,433,211	16,265,211

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION

MISSION STATEMENT

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

Accomplishments on Budget Year 2016-17 Objectives

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

Goals for Budget Year 2017-18 Include:

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

- Provide guidance to the Seabrook City Council on economic development decisions and future land uses.

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
SALES TAX	794,094	880,433	915,343	835,619	957,883	835,000	835,000	835,000	835,000	835,000
GRANT PROCEEDS	7,780	0	0	0	0	0	0	0	0	0
INTEREST INCOME	8,324	3,350	9,263	3,217	18,687	5,000	4,836	2,535	499	(1,569)
OTHER INCOME	2,100	2,555	1,530	0	1,050	0	1,700	1,800	1,900	2,000
TRSFRR (TO)/FRM OTHR FD	(522,168)	(74,832)	0	0	(100,506)	0	0	0	0	0
TOTAL REVENUES	290,130	811,506	926,136	838,836	877,114	840,000	841,536	839,335	837,399	835,431
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	72	739	1,717	100	143	150	155	159	164	169
SERVICES	145,737	158,758	299,019	1,068,971	735,058	1,951,243	1,970,755	1,990,463	1,510,368	1,525,471
CAPITAL OUTLAY	303,000	15,982	0	0	0	0	0	0	0	0
TOTAL EXPENSES	448,809	175,479	300,736	1,069,071	735,200	1,951,393	1,970,910	1,990,622	1,510,532	1,525,640
NET REVENUES	(158,679)	636,027	625,400	(230,235)	141,913	(1,111,393)	(1,129,374)	(1,151,288)	(673,132)	(690,209)
FUND BALANCE										
BEGINNING BAL-UNRESTR	2,647,423	2,363,744	2,874,771	3,300,172	3,300,172	3,043,835	1,509,738	152,822	(1,226,008)	(2,126,682)
NET REVENUES	(158,679)	636,027	625,400	(230,235)	141,913	(1,111,393)	(1,129,374)	(1,151,288)	(673,132)	(690,209)
GENERAL FUND TRANSFER	(125,000)	(125,000)	(200,000)	(200,000)	(200,000)	(227,542)	(227,542)	(227,542)	(227,542)	(227,542)
ENTERPRISE TRANSFER	0	0	0	(198,250)	(198,250)	(195,162)	0	0	0	0
BOND RESERVE ELIMIN	0	0	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	2,363,744	2,874,771	3,300,172	2,671,687	3,043,835	1,509,738	152,822	(1,226,008)	(2,126,682)	(3,044,433)
Bond Reserve	0	0	0	0	0	0	0	0	0	0
Emergency Reserve	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
FUND BALANCES-RESTR.	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	2,543,744.00	3,054,771	3,480,172	2,851,687	3,223,835	1,689,738	332,822	-1,046,008	-1,946,682	-2,864,433

CITY OF SEABROOK
2017-2018 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS 2017 FORECAST		2018 BUDGET VS 2017 BUDGET	
	2014	2015	2016	2017 BUDGET	2017 FORECAST	2018 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	4010 OFFICE SUPPLIES	72	258	1,717	100	143	150	7	5.25%	50
4150 SMALL EQUIPMENT	0	481	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	72	739	1,717	100	143	150	7	0.44%	50	50.00%
5010 ADVERTISING	49,779	64,758	65,678	82,000	79,920	84,000	4,080	5.10%	2,000	2.44%
5020 DUES & SUBSCRIPTIONS	65	1,169	1,383	1,485	2,905	2,840	(65)	-2.23%	1,355	91.25%
5030 RENTALS & SERVICE AGRMTS	0	0	2,160	2,430	13,431	3,245	(10,186)	-75.84%	815	33.54%
5182 TRAIL MAINTENANCE	15,713	0	18,767	30,000	8,630	30,000	21,370	247.62%	0	0.00%
5215 PROF FEES - ENGINEERING	0	3,956	0	40,000	17,740	40,000	22,260	125.48%	0	0.00%
5220 PROF FEES - LEGAL	17,261	29,768	33,001	36,000	39,519	36,000	(3,519)	-8.90%	0	0.00%
5227 PROF FEES - CONSULTING	50,300	42,972	122,645	52,806	67,448	69,558	2,110	3.13%	16,752	31.72%
5300 TRAINING & CONFERENCE	10,320	14,700	14,074	21,000	13,315	20,000	6,685	50.21%	(1,000)	-4.76%
5400 TELEPHONE	655	582	490	0	277	0	(277)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	1,644	854	821	1,500	344	1,000	656	190.45%	(500)	-33.33%
5610 BUSINESS INCENTIVES	0	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	0	0	40,000	250,000	40,000	1,164,600	1,124,600	2811.50%	914,600	365.84%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	0	0	551,750	451,529	500,000	48,471	10.73%	(51,750)	-9.38%
TOTAL SERVICES	145,737	158,758	299,019	1,068,971	735,058	1,951,243	1,216,185	406.72%	882,272	82.53%
6020 EQUIPMENT	0	15,982	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	303,000	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	125,000	125,000	200,000	200,000	200,000	227,542	27,542	13.77%	27,542	13.77%
6255 TRANSFER TO ENTERPRISE FUND PROJECT	0	0	0	198,250	198,250	195,162	(3,088)	-1.56%	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	428,000	140,982	200,000	398,250	398,250	422,704	24,454	12.23%	27,542	6.92%
TOTAL EXPENDITURES	573,809	300,479	500,736	1,467,321	1,133,450	2,374,097	1,240,647	247.76%	909,864	62.01%

EDC BUDGET FOR FY 2017-2018

ACCOUNT EXPENSE ACCOUNT TITLE		
• Expense Detail		
4010	OFFICE SUPPLIES	\$150
5010	ADVERTISING (no greater than 10% of total revenues)	\$84,000
	• Print & online advertising	60,000
	• Buy Local Campaign	12,000
	• Seabrook event sponsorship	10,000
	• Promotional items	2,000
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	\$40,000
5220	LEGAL	\$36,000
5227	CONSULTING	\$69,558
	• Retail Coach (Year 2)	21,000
	• 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	\$20,000
	• 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 2018)	2,500
	• Keels & Wheels Preview Event (May 2018)	2,000
	• Meetings, Events and Luncheons	1,000
	• Retail Live Conference in Austin, TX (Aug 2018)	1,500
	• Seabrook Economic Development Summit	3,000
	• TEDC Quarterly Conferences	3,000
5465	MISCELLANEOUS (cell phone, bank fees, board items)	\$1,000
5617	ECONOMIC DEVELOPMENT PROJECTS	\$1,164,600
	• Old Seabrook Project (Resolution #2017-11)	\$618,600
	• SH 146 Beautification Projects	\$400,000
	• 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		\$1,951,393
TOTAL CAPITAL OUTLAY		\$0
TOTAL EXPENDITURES		\$1,951,393
INTERFUND TRANSFERS		
6250	ADMINISTRATIVE SERVICES AGREEMENT	\$227,542
6255	TRANSFER TO ENTERPRISE FUND PROJECT	\$195,162
		TOTAL \$2,374,097

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 2016-17 Objectives

- Crime Prevention Programs
- Establish hours utilizing the ATV on trails and parks(in-progress)
- Increased hours on marine patrol
- Marine training with USCG
- Established funding of Public Safety Vehicle Replacement Program

Goals for Budget Year 2017-18 Include:

- Fleet Preventative Maintenance Program
- Additional Training for Officers

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
SALES TAX	765,434	830,041	881,542	799,216	925,928	833,335	833,335	833,335	833,335	833,335
INTEREST INCOME	85	217	2,362	1,182	3,010	5,788	101	100	75	740
MISC. REVENUE	601	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	766,120	830,258	883,904	800,398	928,938	839,123	833,436	833,435	833,410	834,076
BASE EXPENSES										
PERSONNEL SERVICES	583,709	461,212	467,861	500,674	451,754	582,618	600,097	618,099	636,642	655,742
MATERIALS & SUPPLIES	13,238	6,197	2,906	15,000	7,777	15,000	15,450	15,914	16,391	16,883
SERVICES	26,224	38,247	33,024	55,000	44,386	51,000	52,530	54,106	55,729	57,401
CAPITAL OUTLAY	6,000	51,386	0	0	0	0	0	0	0	0
TOTAL EXPENSES	629,171	557,042	503,790	570,674	503,917	648,618	668,077	688,119	708,762	730,025
NET REVENUES	136,949	273,215	380,114	229,723	425,022	190,505	165,360	145,316	124,648	104,050
FUND BALANCE										
BEGINNING BALANCE	382,343	519,292	792,507	1,172,621	1,172,621	765,306	794,932	799,413	780,170	740,259
NET REVENUES	136,949	273,215	380,114	229,723	425,022	190,505	165,360	145,316	124,648	104,050
TRNSFR TO PS FLEET	0	0	0	(832,337)	(832,337)	(160,879)	(160,879)	(164,559)	(164,559)	(165,491)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	519,292	792,507	1,172,621	570,008	765,306	794,932	799,413	780,170	740,259	678,819

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	390,088	287,677	308,804	341,012	308,712	398,376	89,664	29.04%	57,364	16.82%
3011 EDUCATION	12,764	10,176	7,803	10,230	7,288	10,980	3,692	50.66%	750	7.33%
3012 OVERTIME	25,470	35,112	41,850	15,000	9,953	15,000	5,047	50.70%	0	0.00%
3100 FICA TAXES	31,553	24,552	25,692	28,046	27,326	32,492	5,166	18.90%	4,446	15.85%
3110 RETIREMENT	69,050	48,164	44,851	55,425	54,553	68,128	13,575	24.88%	12,702	22.92%
3120 HOSPITALIZATION	47,683	48,005	30,780	42,316	36,869	49,054	12,184	33.05%	6,737	15.92%
3130 WORKERS COMPENSATION	7,101	7,526	7,225	7,564	7,051	6,431	(620)	-8.80%	(1,133)	-14.98%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	0	0	300	300	0.00%	300	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	855	1,080	0	1,485	1,485	0.00%	405	37.50%
TOTAL PERSONNEL	583,709	461,212	467,861	500,674	451,754	582,618	130,491	28.89%	81,571	16.29%
4040 GAS & OIL/CITY SUPPLY	13,238	6,197	2,906	15,000	7,777	15,000	7,223	92.89%	0	0.00%
TOTAL SUPPLIES	13,238	6,197	2,906	15,000	7,777	15,000	7,223	92.89%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	690	5,501	53	6,000	4,049	6,000	1,951	48.19%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,959	850	7,304	7,000	2,902	5,000	2,098	72.28%	(2,000)	-28.57%
5300 TRAINING & CONFERENCE	1,082	20	0	1,000	1,111	1,000	(111)	-9.99%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,348	10,075	3,789	10,000	6,281	10,000	3,719	59.21%	0	0.00%
5340 DETENTION SUPPLIES	8,917	11,998	11,618	10,000	11,164	10,000	(1,164)	-10.42%	0	0.00%
5400 TELEPHONE	430	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	126	1,436	3,236	5,000	2,076	4,000	1,924	92.66%	(1,000)	-20.00%
5473 AMORTIZATION EXP-FLEET FUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5490 CRIME PREVENTION DIV EXP	1,785	736	1,534	2,000	1,300	2,000	700	53.83%	0	0.00%
5491 BIKE PATROL	0	3,370	506	5,000	9,286	5,000	(4,286)	-46.15%	0	0.00%
5494 GREAT	0	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	0	0	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	5,029	2,438	4,816	5,000	4,134	5,000	866	20.96%	0	0.00%
5499 PROJECT S.A.V.E.D.	0	0	0	0	0	0	0	0.00%	0	0.00%
5501 SCHOOL PROGRAMS	0	0	0	0	0	0	0	0.00%	0	0.00%
5503 MARINE PATROL	3,858	1,824	168	4,000	2,084	3,000	916	43.96%	(1,000)	-25.00%
TOTAL SERVICES	26,224	38,247	33,024	55,000	44,386	51,000	6,614	14.90%	(4,000)	-100.00%
6010 AUTOS & TRUCKS	0	51,386	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	6,000	0	0	0	0	0	0	0.00%	0	0.00%
6300 TRSFR TO FLEET FLUND	0	0	0	832,337	832,337	160,879	(671,458)	-80.67%	(671,458)	-80.67%
	6,000	51,386	0	832,337	832,337	160,879	(671,458)	-80.67%	(671,458)	-80.67%
TOTAL EXPENDITURES	629,171	557,042	503,790	1,403,011	1,336,254	809,497	(527,130)	-39.45%	(593,887)	-42.33%

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
HOTEL OCCUPANCY TAX	509,079	511,215	431,603	465,000	380,282	439,673	440,113	440,553	453,770	467,383
INTEREST INCOME	327	615	3,665	2,958	6,932	7,866	7,889	7,917	7,948	7,984
SALTWATER DERBY REVENUE	10,265	0	0	0	30	0	0	0	0	0
SEABROOK FESTIVAL REVENUE	0	23,000	105,951	100,954	141,842	125,000	0	0	0	0
CITY CONTRIB SEABROOK FEST			0	0	34,110	0				
TOTAL REVENUES	519,672	534,830	541,220	568,912	563,197	572,539	440,113	440,553	453,770	467,383
BASE EXPENSES										
PERSONNEL SERVICES	66,806	68,074	73,916	106,941	103,478	117,104	120,617	124,236	127,963	131,802
MATERIALS & SUPPLIES	1,708	403	1,078	1,000	391	650	670	690	710	732
SERVICES	285,407	247,056	485,826	356,890	510,497	481,600	496,048	510,929	526,257	542,045
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	353,921	315,532	560,820	464,831	614,366	599,354	617,335	635,855	654,931	674,579
NET REVENUES	165,751	219,298	(19,601)	104,081	(51,169)	(26,815)	(177,222)	(195,302)	(201,161)	(207,196)
FUND BALANCE										
BEGINNING BALANCE	1,090,291	1,256,042	1,475,339	1,455,739	1,455,739	1,404,569	1,377,754	1,200,532	1,005,230	804,070
NET REVENUES	165,751	219,298	(19,601)	104,081	(51,169)	(26,815)	(177,222)	(195,302)	(201,161)	(207,196)
BUILDING FUND RESERVE - 25%*	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE-RESERVED	1,256,042	1,475,339	1,455,739	1,559,820	1,404,569	1,377,754	1,200,532	1,005,230	804,070	596,874
* CUMMULATIVE - BUILDING FUND	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176
FUND BALANCE UNRESERVED	896,866	1,116,163	1,096,563	1,200,644	1,045,393	1,018,578	841,356	646,054	444,894	237,698

CITY OF SEABROOK
2017-2018 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
	2014	2015	2016	2017	2017	2018	2017 FORECAST		2017 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	46,808	47,137	52,972	74,616	73,956	80,637	6,682	9.03%	6,021	8.07%
3011 EDUCATION INCENTIVE	0	740	779	750	919	750			0	0.00%
3012 OVERTIME	53	55	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	5,400	5,400	1,869	1,800	1,742	3,060	1,318	75.63%	1,260	70.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	3,941	4,014	3,931	5,903	5,873	6,460	587	9.99%	557	9.44%
3110 RETIREMENT	5,786	5,469	7,352	12,029	12,015	13,683	1,668	13.88%	1,654	13.75%
3120 HOSPITALIZATION	4,474	5,069	6,813	11,167	8,788	11,878	3,090	35.16%	712	6.37%
3130 WORKER'S COMPENSATION	89	134	115	195	165	155	(10)	-5.99%	(40)	-20.51%
3150 GIFT CERTIFICATES	48	48	0	75	0	75	75	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	207	9	86	405	19	405	386	2085.84%	0	0.00%
TOTAL PERSONNEL	66,806	68,074	73,916	106,941	103,478	117,104	13,796	13.33%	10,164	9.50%
4010 OFFICE SUPPLIES	80	281.06	542	500	299	400	101	33.75%	(100)	-20.00%
4011 POSTAGE	82	42.24	51	500	72	250	178	246.20%	(250)	-50.00%
4150 SMALL EQUIPMENT	1,546	79.98	486	0	20	0	(20)	-100.00%	0	0.00%
TOTAL SUPPLIES	1,708	403	1,078	1,000	391	650	259	66.13%	(350)	-35.00%
5010 ADVERTISING	117,139	94,814.44	128,739	90,000	74,675	90,000	15,325	20.52%	0	0.00%
5020 DUES & SUBSCRIPTIONS	130	583.19	1,273	4,865	(25,023)	7,500	32,523	-129.97%	2,635	54.16%
5030 RENTALS & SERVICE AGREEMENTS	0	1,836.86	0	2,000	2,608	3,800	1,192	45.68%	1,800	90.00%
5175 JANITORIAL	180	0.00	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	0	0.00	38,325	0	60,400	0	0	0.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	0	0.00	0	0	0	0	0	0.00%	0	0.00%
5293 ARTS	0	0.00	0	10,000	8,576	12,600	4,024	46.93%	2,600	26.00%
5294 HISTORICAL PRESERVATION	0	0.00	0	0	0	0	0	0.00%	0	0.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0	0.00	0	0	0	0	0	0.00%	0	0.00%
5296 CONVENTION CENTER	0	0.00	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	5,265	1,839.47	4,482	5,250	6,355	5,500	(855)	-13.45%	250	4.76%
5330 INSURANCE	0	0.00	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	899	937.59	1,092	2,150	1,618	2,000	382	23.58%	(150)	-6.98%
5410 UTILITIES	0	0.00	0	0	0	0	0	0.00%	0	0.00%
5464 SPORTS	4,600	0.00	0	0	0	0	0	0.00%	0	0.00%
5465 MISCELLANEOUS	113	455.08	311	125	453	200	(253)	-55.85%	75	60.00%
5466 EVENTS	157,081	144,000	150,000	187,500	186,529	190,000	3,471	1.86%	2,500	1.33%
5467 SEABROOK FESTIVAL EXP - HOT	0	2,589.00	28,662	50,000	48,060	45,000				
5468 SEABROOK FESTIVAL EXP - CITY	0	0.00	132,940	0	141,246	125,000				
5475 CONTINGENCY	0	0.00	0	5,000	5,000	0	(5,000)	-100.00%	(5,000)	-100.00%
5616 BEACH IMPROVEMENTS	0	0.00	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	285,407	247,056	485,826	356,890	510,497	481,600	50,809	9.95%	4,710	1.32%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6039 SIGNAGE	0	0	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	353,921	315,532	560,820	464,831	614,366	599,354	64,864	10.56%	14,524	3.12%

DEBT SERVICE

DEBT SERVICE FUND

FUND DESCRIPTION

The Debt Service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. General obligation bonds are issued to finance major improvements to the City’s streets, drainage and water and sewer systems. This debt is repaid over the term of the bond issue which is usually 20 years. The bond issues are structured so that the total annual payment amount of principal and interest combined remains relatively consistent throughout the terms of the bonds. Repaying the obligations in this manner allows the City to maintain its future capacity to issue additional debt. The City’s general obligation bonds are rated A1 by Moody’s Investor Service and AA by Standard & Poor’s Corporation. The largest source of revenue to the Debt Service fund is ad valorem tax. The tax rate is allocated each year from the General fund. The full amount estimated to be required for debt service on the general obligation debt is provided by the debt service tax together with interest earned on the Debt Service fund. Because of the City’s level debt repayment amounts, fluctuations in the debt service rate are very limited. The City has no legal debt limit; however, Texas State Law prohibits an ad valorem tax rate in excess of \$2.50 per \$100 of assessed value. The City’s ad valorem tax rate of \$.612611 includes a rate of \$.189155 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
AD VALOREM TAXES	1,488,202	1,678,978	1,956,616	1,983,082	1,980,691	1,924,380	1,926,062	1,920,450	1,924,004	1,921,337
PENALTIES & INTEREST	13,764	15,819	16,301	17,000	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	785	1,340	7,590	902	12,503	12,674	12,800	12,928	13,058	13,188
REFUNDING PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,502,751	1,696,137	1,980,506	2,000,984	2,010,194	1,954,054	1,955,862	1,950,378	1,954,061	1,951,525
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	2,325	2,925	3,075	3,250	4,825	5,375	5,375	5,375	5,375	5,375
CAPITAL OUTLAY	1,504,256	1,642,427	1,980,667	1,983,082	1,980,691	1,924,380	1,926,062	1,920,450	1,924,004	1,921,337
TOTAL EXPENSES	1,506,581	1,645,352	1,983,742	1,986,332	1,985,516	1,929,755	1,931,437	1,925,825	1,929,379	1,926,712
NET REVENUES	(3,830)	50,785	(3,236)	14,652	24,678	24,299	24,425	24,553	24,683	24,813
FUND BALANCE										
BEGINNING BALANCE	1,742,112	1,738,282	1,789,067	1,785,831	1,785,831	1,810,509	1,834,808	1,859,233	1,883,786	1,908,469
NET REVENUES	(3,830)	50,785	(3,236)	14,652	24,678	24,299	24,425	24,553	24,683	24,813
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,738,282	1,789,067	1,785,831	1,800,483	1,810,509	1,834,808	1,859,233	1,883,786	1,908,469	1,933,282

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

YEAR	GO BONDS SERIES 2003			GO BONDS SERIES 2008			CERTIFICATES OF OBLIGATION SERIES 2010			GO REFUNDING BOND SERIES 2013		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2018	285,000	117,480	402,480	280,000	16,800	296,800	55,000	23,855	78,855	445,000.00	70,494	515,494
2019	300,000	104,940	404,940	0	0	0	60,000	21,852	81,852	455,000.00	62,217	517,217
2020	310,000	91,740	401,740	0	0	0	60,000	19,667	79,667	455,000.00	53,754	508,754
2021	325,000	78,100	403,100	0	0	0	65,000	17,482	82,482	470,000.00	45,291	515,291
2022	340,000	63,800	403,800	0	0	0	70,000	15,114	85,114	475,000.00	36,549	511,549
2023	355,000	48,840	403,840	0	0	0	70,000	12,565	82,565	490,000.00	27,714	517,714
2024	370,000	33,220	403,220	0	0	0	70,000	10,016	80,016	495,000.00	18,600	513,600
2025	385,000	16,940	401,940	0	0	0	70,000	7,466	77,466	505,000.00	9,393	514,393
2026	0	0	0	0	0	0	70,000	4,917	74,917	0	0	0
2027	0	0	0	0	0	0	65,000	2,367	67,367	0	0	0
2028	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0	0	0	0
2031	0	0	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2,670,000	555,060	3,225,060	280,000	16,800	296,800	655,000	135,300	790,300	3,790,000	324,012	4,114,012

YEAR	GO BONDS SERIES 2015			GO REFUNDING SERIES 2017			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2018	445,000.00	70,494	515,494	250,000	227,487	477,487	1,345,000	579,380	1,924,380
2019	455,000.00	62,217	517,217	250,000	222,487	472,487	1,410,000	516,062	1,926,062
2020	455,000.00	53,754	508,754	265,000	217,485	482,485	1,440,000	480,450	1,920,450
2021	470,000.00	45,291	515,291	265,000	212,187	477,187	1,480,000	444,004	1,924,004
2022	475,000.00	36,549	511,549	265,000	206,888	471,888	1,515,000	406,337	1,921,337
2023	490,000.00	27,714	517,714	265,000	201,588	466,588	1,555,000	367,539	1,922,539
2024	495,000.00	18,600	513,600	275,000	194,962	469,962	1,595,000	326,280	1,921,280
2025	505,000.00	9,393	514,393	285,000	188,088	473,088	1,640,000	283,823	1,923,823
2026	0	0	0	250,000	179,537	429,537	1,685,000	238,648	1,923,648
2027	0	0	0	255,000	172,037	427,037	1,720,000	201,844	1,921,844
2028	0	0	0	685,000	164,387	849,387	685,000	164,387	849,387
2029	0	0	0	705,000	143,838	848,838	705,000	143,838	848,838
2030	0	0	0	730,000	120,926	850,926	730,000	120,926	850,926
2031	0	0	0	750,000	97,201	847,201	750,000	97,201	847,201
2032	0	0	0	775,000	72,826	847,826	775,000	72,826	847,826
2033	0	0	0	800,000	49,576	849,576	800,000	49,576	849,576
2034	0	0	0	825,000	25,576	850,576	825,000	25,576	850,576
TOTAL	3,790,000	324,012	4,114,012	7,895,000	2,697,076	10,592,076	20,655,000	4,518,696	25,173,696

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
IMPACT FEES - WATER	88,832	54,816	26,074	29,000	76,500	49,725	50,720	51,734	52,769	53,824
IMPACT FEES - SEWER	151,320	83,785	47,803	53,000	112,917	73,396	74,864	76,361	77,888	79,446
INTEREST	754	1,253	7,147	8,400	13,241	16,254	1,135	641	(161)	(96)
TOTAL REVENUES	240,906	139,854	81,025	90,400	202,658	139,375	126,719	128,736	130,496	133,175
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	15,300	77,103	53,663	10,000	10,000	384,160	408,985	0	0	0
CAPITAL OUTLAY	0	0	0	200,000	200,000	0	706,120	1,732,813	0	0
TOTAL EXPENSES	15,300	77,103	53,663	210,000	210,000	384,160	1,115,105	1,732,813	0	0
NET REVENUES	225,606	62,751	27,362	(119,600)	(7,342)	(244,785)	(988,386)	(1,604,076)	130,496	133,175
FUND BALANCE										
BEG BALANCE UNRESERVED	2,207,032	2,432,638	2,495,389	2,522,751	2,522,751	2,515,409	2,270,624	1,282,238	(321,839)	(191,343)
NET REVENUES	225,606	62,751	27,362	(119,600)	(7,342)	(244,785)	(988,386)	(1,604,076)	130,496	133,175
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,432,638	2,495,389	2,522,751	2,403,151	2,515,409	2,270,624	1,282,238	(321,839)	(191,343)	(58,168)

***\$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**

LAKESIDE EXTENSION	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>									
INTEREST EARNINGS	0	0	0	0	0	8,500	77	77	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
FUND TRANSFER IN	0	0	0	0	100,000	379,183	0	0	0	0
TOTAL REVENUES	0	0	0	0	100,000	387,683	77	77	0	0
	<i>BASE EXPENSES</i>									
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	479,183	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	479,183	0	0	0	0
NET REVENUES	0	0	0	0	100,000	(91,500)	77	77	0	0
	<i>FUND BALANCE</i>									
BEGINNING BALANCE	0	0	0	0	0	100,000	8,500	8,577	8,654	8,654
NET REVENUES	0	0	0	0	100,000	(91,500)	77	77	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	100,000	8,500	8,577	8,654	8,654	8,654

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

	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>										
GRANT PROCEEDS	1,407,856	174,803	425,644	387,802	30,429	138,173	(0)	(0)	(0)	(0)
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
	0	57,395	0	0	125,754	0	0	0	0	0
TOTAL REVENUES	1,407,856	232,198	425,644	387,802	156,183	138,173	(0)	(0)	(0)	(0)
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	31,123	0	4,430	0	0	0	0	0
CAPITAL OUTLAY	1,407,856	232,198	394,521	294,356	151,753	138,173	0	0	0	0
TOTAL EXPENSES	1,407,856	232,198	425,644	294,356	156,183	138,173	0	0	0	0
NET REVENUES	0	0	0	93,446	0	(0)	(0)	(0)	(0)	(0)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	0	(0)	(0)	(0)	(0)
NET REVENUES	0	0	0	93,446	0	(0)	(0)	(0)	(0)	(0)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	93,446	0	(0)	(0)	(0)	(0)	(0)

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

PW/AC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
INTEREST EARNINGS	N/A	192	509	100	200	240	0	0	0	0
OTHER REVENUE	N/A	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	N/A	<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>
TOTAL REVENUES	0	529,864	509	100	200	240	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	19,001	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	<u>9,856</u>	<u>440,623</u>	<u>78,214</u>	<u>31,093</u>	<u>30,240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	28,857	440,623	78,214	31,093	30,240	0	0	0	0
NET REVENUES	0	501,007	(440,114)	(78,114)	(30,893)	(30,000)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	501,007	60,893	60,893	30,000	(0)	(0)	(0)	(0)
NET REVENUES	0	501,007	(440,114)	(78,114)	(30,893)	(30,000)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	501,007	60,893	(17,221)	30,000	(0)	(0)	(0)	(0)	(0)

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

PW/AC	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>										
INTEREST EARNINGS	N/A	2,568	19,371	2,500	16,921	0	0	0	0	0
OTHER REVENUE	N/A	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	N/A	6,910,957	0	0	0	0	0	0	0	0
	N/A	0	<u>776,000</u>	0	0	0	0	0	0	0
TOTAL REVENUES	0	6,913,524	795,371	2,500	16,921	0	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	212,666	159,175	152,317	130,075	0	0	0	0	0
CAPITAL OUTLAY	0	0	<u>1,063,121</u>	<u>6,667,375</u>	<u>5,653,758</u>	<u>507,022</u>	0	0	0	0
TOTAL EXPENSES	0	212,666	1,222,296	6,819,692	5,783,833	507,022	0	0	0	0
NET REVENUES	0	6,700,858	(426,924)	(6,817,192)	(5,766,912)	(507,022)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	6,700,858	6,273,934	6,273,934	507,022	0	0	0	0
NET REVENUES	0	6,700,858	(426,924)	(6,817,192)	(5,766,912)	(507,022)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	6,700,858	6,273,934	(543,258)	507,022	0	0	0	0	0

CITY OF SEABROOK
2017-2018 BUDGET
FUND 32 - CAPITAL PROJECTS
PUBLIC WORKS & ANIMAL CONTROL FACILITY

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS 2017 FORECAST		2018 BUDGET VS 2017 BUDGET	
	2014	2015	2016	2017 BUDGET	2017 FORECAST	2018 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4150 SMALL TOOLS & EQUIPMENT	N/A	0	0	265,000	0	0				
TOTAL SUPPLIES	0	0	0	265,000	0	0				
5211 PROF FEES - INSPECTIONS	N/A	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES- ARCHITECT	N/A	144,086	141,041	114,837	114,837	0	(114,837)	-100.00%	(114,837)	-100.00%
5215 PROF FEES - ENGINEERING	N/A	15,035	18,134	13,480	15,238	0	(15,238)	-100.00%	(13,480)	-100.00%
5465 MISC EXPENSE	N/A	0	0	24,000	0	0	0	0.00%	(24,000)	0.00%
5470 DEBT SERVICE AGENT	N/A	0	0	0	0	0	0	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	N/A	53,545	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	212,666	159,175	152,317	130,075	0	0	0.00%	(152,317)	0.00%
6020 EQUIPMENT	N/A	0	0	0	334,405	0	(334,405)	-100.00%	0	0.00%
6050 FACILITIES	N/A	0	1,063,121	6,667,375	5,319,353	507,022	(4,812,331)	-90.47%	(6,160,353)	-92.40%
TOTAL CAPITAL OUTLAY	0	0	1,063,121	6,667,375	5,653,758	507,022	(5,146,736)	(2)	(6,160,353)	-92.40%
TOTAL EXPENDITURES	0	212,666	1,222,296	7,084,692	5,653,758	507,022	(5,146,736)	-91.03%	(6,577,670)	0.00%

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

FIRE DEPT PROJECT FUND	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>										
INTEREST EARNINGS	55	89	69	30	100	0	0	0	0	0
BOND PROCEEDS	0	731,452	0	0	0	0	0	0	0	0
TOTAL REVENUES	55	731,541	69	30	100	0	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	168,810	2,451	0	0	0	0	0	0	0	0
SERVICES	0	7,672	0	5,000	0	0	0	0	0	0
CAPITAL OUTLAY	93,258	706,984	0	21,422	0	26,538	0	0	0	0
TOTAL EXPENSES	262,068	716,107	0	26,422	0	26,538	0	0	0	0
NET REVENUES	(262,013)	15,434	69	(26,392)	100	(26,538)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	272,948	10,935	26,369	26,438	26,438	26,538	0	0	0	0
NET REVENUES	(262,013)	15,434	69	(26,392)	100	(26,538)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	10,935	26,369	26,438	46	26,538	0	0	0	0	0

**CITY OF SEABROOK
FUND 29 - CAPITAL PROJECTS
WWSS CO 2016A**

LAKESIDE EXTENSION	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>										
INTEREST EARNINGS	0	0	0	0	32,000	53,401	32,336	11,198	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	6,950,000	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	6,982,000	53,401	32,336	11,198	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	3,321	0	303,611	797,313	317,763	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	2,338,320	2,063,160	1,349,447	0	0
TOTAL EXPENSES	0	0	3,321	0	303,611	3,135,633	2,380,923	1,349,447	0	0
NET REVENUES	0	0	(3,321)	0	6,678,389	(3,082,232)	(2,348,588)	(1,338,249)	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	(3,321)	(3,321)	6,675,068	3,592,836	1,244,249	(94,000)	(94,000)
NET REVENUES	0	0	(3,321)	0	6,678,389	(3,082,232)	(2,348,588)	(1,338,249)	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	(3,321)	(3,321)	6,675,068	3,592,836	1,244,249	(94,000)	(94,000)	(94,000)

CITY OF SEABROOK
 MULTI-YEAR FINANCIAL OVERVIEW
 WATER TANK RELOCATION

WATER TANK RELOCATION	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>										
INTEREST EARNINGS	514	435	5,843	3,000	500	3,000	0	0	0	0
BOND PROCEEDS	0	0	2,500,000	0	0	0	0	0	0	0
TOTAL REVENUES	514	435	2,505,843	3,000	500	3,000	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	32,650	281,633	281,633	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	1,425,943	1,425,943	770,066	0	0	0	0
TOTAL EXPENSES	0	0	32,650	1,707,576	1,707,576	770,066	0	0	0	0
NET REVENUES	514	435	2,473,193	(1,704,576)	(1,707,076)	(767,066)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	514	949	2,474,142	2,474,142	767,066	(0)	(0)	(0)	(0)
NET REVENUES	514	435	2,473,193	(1,704,576)	(1,707,076)	(767,066)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	514	949	2,474,142	769,566	767,066	(0)	(0)	(0)	(0)	(0)

CITY OF SEABROOK
2017-2018 BUDGET
FUND 30 - CAPITAL PROJECTS
WATER & WASTEWATER BONDS WATER TANK RELOCATION

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS 2017 FORECAST		2018 BUDGET VS 2017 BUDGET	
	2014	2015	2016	2017 BUDGET	2017 FORECAST	2018 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5200 PROF FEES - ACCOUNTING	0	0	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	0	281,633	281,633	0	(281,633)	-100.00%	(281,633)	-100.00%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	0	0	32,650	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	32,650	281,633	281,633	0	(281,633)	-100.00%	(281,633)	0.00%
6063 REPSDORPH SEWER	0	0	0	0	0	0	0	0.00%	0	0.00%
6077 RIGHT OF WAY EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
6111 WATERLINES - VARIOUS	0	0	0	0	0	0	0	0.00%	0	0.00%
6112 SEWER TRUCK MEYER	0	0	0	0	0	0	0	0.00%	0	0.00%
6113 PIPEBURST/MANHOLE	0	0	0	0	0	0	0	0.00%	0	0.00%
6114 WATER TOWER	0	0	0	1,425,943	1,425,943	770,066	(655,877)	-46.00%	(655,877)	-46.00%
6115 VARIOUS SEWER PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
6116 VARIOUS WATER PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	1,425,943	1,425,943	770,066	(655,877)	(0)	(655,877)	-46.00%
TOTAL EXPENDITURES	0	0	32,650	1,707,576	1,707,576	770,066	(937,510)	-54.90%	(937,510)	0.00%

OTHER FUNDS

LAW ENFORCEMENT EDUCATION FUND

FUNCTION

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

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

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

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

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

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

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

LAW ENFORCEMENT ED	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017		2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
EDUCATION GRANT	2,580	0	2,626	0	2,505	0	0	0	0	0
INTEREST	0	0	0	0	0	0	0	0	0	0
TRANSFER	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,580	0	2,626	0	2,505	0	0	0	0	0
BASE EXPENSES										
SERVICES	0	967	4,073	2,155	2,500	3,203	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	967	4,073	2,155	2,500	3,203	0	0	0	0
NET REVENUES	2,580	(967)	(1,447)	(2,155)	5	(3,203)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	416	2,996	2,029	3,198	3,198	3,203	(0)	(0)	(0)	(0)
NET REVENUES	2,580	(967)	(1,447)	(2,155)	5	(3,203)	0	0	0	0
CAFR	0	0	2,616	0	0	0	0	0	0	0
ENDING BALANCE	2,996	2,029	3,198	1,043	3,203	(0)	(0)	(0)	(0)	(0)

CHILD SAFETY FUND

FUNCTION

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

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

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

CHILD SAFETY	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
<i>BASE REVENUES</i>										
CHILD SAFETY REVENUE	15,104	15,072	16,650	15,500	14,400	14,400	14,832	15,277	15,735	16,207
INTEREST	6	17	93	65	100	65	15	15	15	15
TOTAL REVENUES	15,110	15,089	16,743	15,565	14,500	14,465	14,847	15,292	15,750	16,222
<i>BASE EXPENSES</i>										
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	11,833	12,683	14,886	40,000	13,500	40,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	11,833	12,683	14,886	40,000	13,500	40,000	13,100	14,600	14,600	14,900
NET REVENUES	3,277	2,406	1,856	(24,435)	1,000	(25,535)	1,747	692	1,150	1,322
<i>FUND BALANCE</i>										
BEGINNING BALANCE	30,240	33,517	35,923	37,779	37,779	38,779	13,244	14,991	15,683	16,833
NET REVENUES	3,277	2,406	1,856	(24,435)	1,000	(25,535)	1,747	692	1,150	1,322
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	33,517	35,923	37,779	13,344	38,779	13,244	14,991	15,683	16,833	18,156

STEP FINES

FUNCTION

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

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

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

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

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

SEIZURE FUNDS

FUNCTION

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

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

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
INTEREST	4	36	223	25	201	175	0	0	0	0
SEIZURE REVENUE	<u>29,728</u>	<u>121</u>	<u>24,321</u>	<u>175</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	29,732	157	24,544	200	201	175	0	0	0	0
BASE EXPENSES										
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	5,014	19	0	19	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>24,384</u>	<u>70,000</u>	<u>32,838</u>	<u>41,045</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	5,014	24,403	70,000	32,858	41,045	0	0	0	0
NET REVENUES	29,732	(4,856)	141	(69,800)	(32,656)	(40,870)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	48,510	78,242	73,386	73,526	73,526	40,870	(0)	(0)	(0)	(0)
NET REVENUES	29,732	(4,856)	141	(69,800)	(32,656)	(40,870)	0	0	0	0
TRANSFER FROM/(TO)	<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	78,242	73,386	73,526	3,726	40,870	(0)	(0)	(0)	(0)	(0)

**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	0	13,708	1,769	0	0	0	0	0	0	0
INTEREST	21	12	43	0	58	0	0	0	0	0
SEIZURE REVENUE	0	0	0	0	0	0	0	0	0	0
TRANSFER FROM(TO)	0	0	(2,616)							
TOTAL REVENUES	21	13,720	(803)	0	58	0	0	0	0	0
BASE EXPENSES										
PERSONNEL	18,266	20,574	3,793	7,000	0	0	0	0	0	0
SUPPLIES	22,922	0	0	0	0	0	0	0	0	0
SERVICES	18,398	8,036	1,275	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	14,925	0	14,255	0	0	0	0
TOTAL EXPENSES	59,586	28,610	5,068	21,925	0	14,255	0	0	0	0
NET REVENUES	(59,565)	(14,890)	(5,872)	(21,925)	58	(14,255)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	97,139	37,574	22,685	16,813	16,813	14,255	(0)	(0)	(0)	(0)
NET REVENUES	(59,565)	(14,890)	(5,872)	(21,925)	58	(14,255)	0	0	0	0
TRANSFER FROM(TO)	0	0	0	0	(2,616)	0	0	0	0	0
ENDING BALANCE	37,574	22,685	16,813	(5,112)	14,255	(0)	(0)	(0)	(0)	(0)

PARK IMPROVEMENT FUND**FUNCTION**

Every developer, builder or property owner in the City of Seabrook is required to pay a parks fee in lieu of dedication of land on every living unit developed for residential use. These fees are deposited to the Park Improvement Fund and are to be used for park purchases and/or the development, maintenance and operations of parks within the City of Seabrook.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PARK IMPROVEMENT FEES FUND**

PARK IMPROVEMENT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
PARK IMPACT FEES	110,250	6,500	3,500	3,500	69,500	35,000	3,000	2,500	2,500	2,500
INTEREST	3	53	290	20	258	456	10	10	10	10
PARK DONATIONS	0	0	11,349							
	0	45,675	(5,882)	0	0	0	0	0	0	0
TOTAL REVENUES	110,253	52,228	9,257	3,520	69,758	35,456	3,010	2,510	2,510	2,510
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	35,439	1,397	27,624	0	20,357	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	0	3,617	66,849	125,000	62,165	76,000	0	0	0	0
TOTAL EXPENSES	35,439	5,014	94,473	125,000	82,522	76,000	3,000	2,500	2,500	2,500
NET REVENUES	74,814	47,214	(85,216)	(121,480)	(12,764)	(40,544)	10	10	10	10
FUND BALANCE										
BEGINNING BALANCE	40,287	115,101	162,315	77,099	77,099	64,335	23,791	23,801	23,811	23,821
NET REVENUES	74,814	47,214	(85,216)	(121,480)	(12,764)	(40,544)	10	10	10	10
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	115,101	162,315	77,099	(44,381)	64,335	23,791	23,801	23,811	23,821	23,831

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
RENTAL INCOME	65,166	45,326	19,523	25,000	24,527	30,000	30,900	31,827	32,782	33,765
WORKSHOPS				0	1,200	1,500	1,500	1,500	1,500	1,500
INTEREST INCOME	5	13	235	0	300	317	490	468	443	410
TRANSFER IN FRM GF	0	0	0	0	0	0	1,050	1,338	1,265	1,173
TOTAL REVENUES	65,171	45,339	19,758	25,000	26,027	31,817	31,950	33,165	34,047	34,938
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	2,870	1,248	1,329	3,300	2,950	3,250	3,510	3,686	3,870	4,063
SERVICES	35,743	31,070	23,490	37,680	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	38,613	32,318	24,819	40,980	25,750	32,470	35,068	36,821	38,662	40,595
NET REVENUES	26,558	13,021	(5,061)	(15,980)	277	(653)	(3,117)	(3,656)	(4,615)	(5,657)
FUND BALANCE										
BEGINNING BALANCE	35,881	62,439	75,460	70,399	70,399	70,676	70,023	66,906	63,250	58,634
NET REVENUES	26,558	13,021	(5,061)	(15,980)	277	(653)	(3,117)	(3,656)	(4,615)	(5,657)
ENDING BALANCE-UNRESERVED	62,439	75,460	70,399	54,419	70,676	70,023	66,906	63,250	58,634	52,977

**CITY OF SEABROOK
2017-2018 BUDGET
FUND 41 - CAROTHERS COASTAL GARDENS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2018 BUDGET VS		2018 BUDGET VS	
				2017	2017	2018	2017 FORECAST		2017 BUDGET	
	2014	2015	2016	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4095 NURSERY SUPPLIES	720	0	171	1,300	1,300	1,500	200	15.38%	200	15.38%
4150 SMALL TOOLS & EQUIP	1,941	553	927	1,500	1,500	1,500	0	0.00%	0	0.00%
4400 MISC SUPPLIES	<u>209</u>	<u>695</u>	<u>230</u>	<u>500</u>	<u>150</u>	<u>250</u>	<u>100</u>	<u>66.67%</u>	<u>(250)</u>	<u>-50.00%</u>
TOTAL SUPPLIES	2,870	1,248	1,329	3,300	2,950	3,250	100	3.39%	(250)	-7.58%
5010 ADVERTISING	1,729	0	0	2,000	0	0	0	0.00%	(2,000)	-100.00%
5020 DUES & SUBSCRIPTIONS	80	40	0	80	0	0	0	0.00%	(80)	-100.00%
5030 RENTALS & SERVICE AGRMTS	4,206	4,291	2,694	3,500	3,300	3,500	200	6.06%	0	0.00%
5175 JANITORIAL SERVICES	6,520	6,620	3,220	9,000	6,000	7,500	1,500	25.00%	(1,500)	-16.67%
5180 MAINT BLDGS & GRNDS	8,066	6,238	7,123	7,500	2,500	5,000	2,500	100.00%	(2,500)	-33.33%
5240 CONTRACT SVCS-MOWING	0	3,774	1,160	1,000	500	1,000	500	100.00%	0	0.00%
5275 ELECTRICAL SERVICES	0	0	216	1,000	1,000	1,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	949	0	0	500	90	0	(90)	-100.00%	(500)	-100.00%
5400 TELEPHONE	629	738	918	600	925	1,020	95	10.27%	420	70.00%
5410 UTILITIES	10,334	8,131	6,602	9,500	6,700	8,000	1,300	19.40%	(1,500)	-15.79%
5464 EVENT CLASSES	0	0	0	0	785	1,200	415	52.87%	1,200	0.00%
5465 MISC EXPENDITURES	<u>3,230</u>	<u>1,238</u>	<u>1,557</u>	<u>3,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>	<u>(2,000)</u>	<u>-66.67%</u>
TOTAL SERVICES	35,743	31,070	23,490	37,680	22,800	29,220	6,420	28.16%	(8,460)	-22.45%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	38,613	32,318	24,819	40,980	25,750	32,470	6,520	25.32%	(8,710)	-21.25%

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
INTEREST	42	90	613	720	870	1,000	1,030	1,061	1,093	1,126
CONTRIBUTIONS	<u>97,629</u>	99,431	101,600	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>
TOTAL REVENUES	<u>97,671</u>	<u>99,521</u>	<u>102,212</u>	<u>100,720</u>	<u>100,870</u>	<u>101,000</u>	<u>97,030</u>	<u>97,061</u>	<u>97,093</u>	<u>97,126</u>
BASE EXPENSES										
SUPPLIES	15,978	11,043	39,601	30,500	35,880	30,500	0	1,061	1,093	1,126
SERVICES	1,230	8,463	6,342	0	11	0	0	0	0	0
CAPITAL OUTLAY	<u>32,414</u>	<u>54,411</u>	<u>25,026</u>	<u>58,000</u>	<u>58,000</u>	<u>60,000</u>	<u>90,000</u>	<u>86,400</u>	<u>86,400</u>	<u>86,400</u>
TOTAL EXPENSES	49,622	73,917	70,969	88,500	93,892	90,500	90,000	87,461	87,493	87,526
NET REVENUES	48,049	25,604	31,244	12,220	6,978	10,500	7,030	9,600	9,600	9,600
FUND BALANCE										
BEGINNING BALANCE	145,438	193,487	219,091	250,335	250,335	257,313	267,813	274,843	284,443	294,043
NET REVENUES	48,049	25,604	31,244	12,220	6,978	10,500	7,030	9,600	9,600	9,600
	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	193,487	219,091	250,335	262,555	257,313	267,813	274,843	284,443	294,043	303,643

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
<i>BASE REVENUES</i>										
MUN COURT SECURITY FEES	6,383	7,670	7,800	7,500	6,065	7,400	7,500	7,500	7,500	7,500
INTEREST	<u>7</u>	<u>11</u>	<u>69</u>	<u>7</u>	<u>130</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL REVENUES	6,390	7,681	7,869	7,507	6,195	7,407	7,500	7,500	7,500	7,500
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	7,500	7,500	7,500	0	0	0	0
MATERIALS & SUPPLIES	1,930	0	243	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	<u>0</u>	<u>0</u>	<u>9,058</u>	<u>23,000</u>	<u>0</u>	<u>28,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL EXPENSES	1,930	0	9,301	35,500	7,500	40,500	7,500	7,500	7,500	7,500
NET REVENUES	4,460	7,681	(1,432)	(27,993)	(1,305)	(33,093)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	24,565	29,025	36,706	35,274	35,274	33,969	876	876	876	876
NET REVENUES	4,460	7,681	(1,432)	(27,993)	(1,305)	(33,093)	0	0	0	0
TRSFER TO OTHER FUNDS	<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	29,025	36,706	35,274	7,281	33,969	876	876	876	876	876

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
<i>BASE REVENUES</i>										
COURT TECHNOLOGY FEES	8,510	10,230	10,408	9,500	9,200	9,500	9,500	9,500	9,500	9,500
INTEREST	2	3	25	13	81	120	5	6	7	7
TOTAL REVENUES	8,512	10,234	10,433	9,513	9,281	9,620	9,500	9,500	9,500	9,500
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	584	4,257	4,359	0	0	4,100	0	0	0	0
SERVICES	0	0	0	0	9,500	9,500	0	0	0	0
CAPITAL OUTLAY	0	0	0	20,000	0	0	9,500	9,500	9,500	9,500
TOTAL EXPENSES	584	4,257	4,359	20,000	9,500	13,600	9,500	9,500	9,500	9,500
NET REVENUES	7,928	5,976	6,074	(10,487)	(219)	(3,980)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	8,162	16,080	22,056	28,130	28,130	27,911	23,931	23,931	23,931	23,931
NET REVENUES	7,928	5,976	6,074	(10,487)	(219)	(3,980)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	16,080	22,056	28,130	17,643	27,911	23,931	23,931	23,931	23,931	23,931

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
TIME PAYMENT FEES	767	834	918	850	826	850	850	850	850	850
INTEREST	3	5	43	48	56	50	3	3	3	3
TOTAL REVENUES	770	839	961	898	882	900	853	853	853	853
<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	880	60	1,993	20,000	224	12,000	3,000	1,000	1,000	800
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	880	60	1,993	20,000	224	12,000	3,000	1,000	1,000	800
NET REVENUES	(110)	779	(1,033)	(19,102)	658	(11,100)	(2,147)	(147)	(147)	53
<i>FUND BALANCE</i>										
BEGINNING BALANCE	20,868	20,758	21,537	20,504	20,504	21,162	10,062	7,915	7,768	7,621
NET REVENUES	(110)	779	(1,033)	(19,102)	658	(11,100)	(2,147)	(147)	(147)	53
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	20,758	21,537	20,504	1,402	21,162	10,062	7,915	7,768	7,621	7,674

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
FRANCHISE TAX	31,581	40,800	36,424	34,000	34,728	34,000	34,000	34,000	34,000	34,000
INTEREST	<u>0</u>	4	238	<u>300</u>	<u>165</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL REVENUES	31,581	40,804	36,661	34,300	34,893	34,300	34,300	34,300	34,300	34,300
BASE EXPENSES										
SUPPLIES	27,226	6,978	6,229	10,000	5,870	10,000	0	0	0	0
SERVICES	50	50	5,334	0	3,200	3,200	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	0	0	<u>70,000</u>	<u>0</u>	<u>70,000</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL EXPENSES	27,276	7,028	11,564	80,000	9,070	83,200	300	300	300	300
NET REVENUES	4,305	33,777	25,098	(45,700)	25,823	(48,900)	34,000	34,000	34,000	34,000
FUND BALANCE										
BEGINNING BALANCE	38,482	42,787	76,564	101,662	101,662	127,485	78,585	112,585	146,585	180,585
NET REVENUES	4,305	33,777	25,098	(45,700)	25,823	(48,900)	34,000	34,000	34,000	34,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	42,787	76,564	101,662	55,962	127,485	78,585	112,585	146,585	180,585	214,585

BUDGET STABILIZATION FUND

FUNCTION

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

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

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

WATER RATE STABILIZATION FUND

FUNCTION

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

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

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

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

FUNCTION

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

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

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

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

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

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

APPENDIX

**CITY OF SEABROOK
2017 BUDGET CALENDAR FOR 2017-18 BUDGET**

DATE	DAY	EVENT
Jul 5	Tue	Present balanced budget to Council REGULAR MEETING (1st meeting in July)
Jul 9	Mon	City Council Budget Workshop SPECIAL MEETING
Jul 10	Tue	City Council Budget & CIP Update Workshop SPECIAL MEETING
Jul 11	Wed	City Council Budget Workshop SPECIAL MEETING
Jul 18	Tue	Present balanced budget to Council REGULAR MEETING (1st meeting in July)
Aug 8	Tue	POSSIBLE City Council Budget Workshop SPECIAL MEETING - NO MEETING
Aug 10	Thur	POSSIBLE City Council Budget Workshop SPECIAL MEETING - NO MEETING
Aug 17	Thur	Email PDF by noon Notice of Public Hearing on 2017-18 Budget to newspaper
Aug 21	Mon	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 24	Thur	Publication of Notice of Public Hearing on 2017-18 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 21	Mon	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 23	Tue	Calculation of Effective and Rollback tax rates.
Sep 1	Fri	72 hour notice for meeting to discuss effective tax rate calculation, Proposed rate & final budget
Sep 5	Tue	Council Agenda - Discuss final budget and effective & proposed tax rates. Take record vote on proposed tax rate if increased and schedule public hearings. If no increase, tax rate can be adopted any time after the budget is adopted. If additional tax workshop is desired, all public hearings and adoption date will be pushed back by 1 week.
Sep 7	Thur	Publication of Effective and Rollback tax rates.
Sep 11	Mon	Proposed Tax Rate Notice
Sep 15	Fri	72 hour notice of Public Hearing on 2017-18 Budget
Sep 19	Tue	Public Hearing on 2017-18 Budget.
Sep 19	Tue	Council adopts 2017-18 Budget. RECORD VOTE REQUIRED
Sep 19	Tue	Council adopts 2017 tax rate. RECORD VOTE REQUIRED
Sep 26	Tue	First public hearing on tax rate change. SPECIAL MEETING (SCHEDULE BELOW IF ADDITIONAL TAX WORKSHOPS REQUIRED)
Sep 28	Thur	Email PDF file by noon of Notice of Tax Rate Increase
Sep 29	Fri	72 hour notice for 2nd public hearing on tax rate
Sep 27	Wed	Last day to adopt budget per Charter. SPECIAL MEETING
Sep 27	Wed	Post on website/TV Notice of Tax Rate Increase
		meeting
Oct 5	Thur	Publication of Notice of Tax Rate Increase
Oct 6	Fri	72 hour notice for meeting at which Council will adopt tax rate
Oct 10	Tue	Second public hearing on tax rate change. SPECIAL MEETING
Oct 11	Wed	Post on website/TV Notice of Tax Rate Increase
Oct 12	Thur	Publication of Notice of Tax Rate Increase (7 days required before adoption)
Oct 17	Tue	Council adopts 2017 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) (Meeting is 14 days AFTER 2nd PH)
Oct 20	Fri	Last day to adopt tax rate per state law (60 days after receipt of rolls)

**CITY OF SEABROOK
ORDINANCE NO. 2017-43
BUDGET ORDINANCE FY 2017/18**

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2017 AND ENDING ON SEPTEMBER 30, 2018 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON **SEPTEMBER 26, 2017** IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on **July 18, 2017**, filed a proposed budget with the Council for the fiscal year commencing October 1, 2017, as required by the Charter of Seabrook; and,

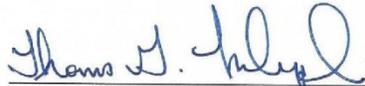
WHEREAS, said proposed budget, as revised by the City Council, was duly set for a public hearing ordered to be called by the City Council and held on **September 26, 2017** after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

THAT, the figures in the amount of \$21,412,844 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$6,459,971 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 **2017/18** Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the **2017/18** 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 26TH DAY OF SEPTEMBER 2017.



Thomas G. Kolupski
Mayor

ATTEST:


Robin Hicks, TRMC
City Secretary



CITY OF SEABROOK
ORDINANCE NO. 2017-36 CCPD

CRIME CONTROL AND PREVENTION DISTRICT BUDGET
FY 2017/18

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2017 AND ENDING ON SEPTEMBER 30, 2018 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 19, 2017.

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 19, 2017** ;

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

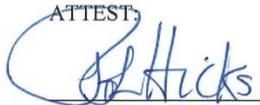
THAT, a budget in the amount of **\$809,497** for the Crime Control and Prevention District Budget, is, in all things, approved, appropriated and amended by the Board of Directors. A copy of the **2017/18** Budget Revenue and Expense Summary, identified as Exhibit A, is hereby attached and made a part 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 19TH DAY OF SEPTEMBER 2017.


Thomas G. Kolupski
Mayor

ATTEST:

Robin Hicks, TRMC
City Secretary



**CITY OF SEABROOK
ORDINANCE NO. 2017-37**

**EDC BUDGET ORDINANCE
FY 2017/18**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2017 AND ENDING ON SEPTEMBER 30, 2017 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 19, 2017.

WHEREAS, On **September 14, 2017** 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, **2017**, and

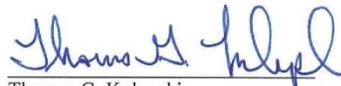
WHEREAS, the budget must now be approved by the Seabrook City Council; now, therefore,

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

THAT, the figures in the amount of **\$2,374,097** 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 **2017/18** 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 19TH DAY OF SEPTEMBER, 2017.


Thomas G. Kolupski
Mayor

ATTEST:

Robin Hicks, TRMC
City Secretary



**CITY OF SEABROOK
ORDINANCE NO. 2017-44**

TAX ORDINANCE

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2017 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 2017, 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 2017 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 41.9405 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 4.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS AN A \$100,000 HOME BY APPROXIMATELY \$24.84.

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 2017 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 15.5506 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.

Ordinance No. 2017-44
Page 2

SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for 2017 and for each year thereafter until it be otherwise provided and ordered is 57.4911 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.

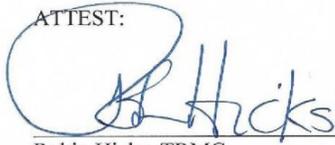
SECTION 4. All taxes levied hereby are payable on or before December 31, 2017. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, 2018 shall be assessed a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus 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 26th DAY OF SEPTEMBER 2017.


Thomas G. Kolupski
Mayor

ATTEST:

Robin Hicks, TRMC
City Secretary



CITY OF SEABROOK
RESOLUTION NO. 2017-20

ADOPTION OF THE CITY'S INVESTMENT POLICY

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

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

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

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

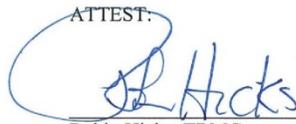
BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

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

AND IT IS SO ORDERED

PASSED, APPROVED AND ADOPTED THIS 19th DAY OF SEPTEMBER, 2017.


Thomas G. Kolupski, Mayor

ATTEST:

Robin Hicks, TRMC
City Secretary



City of Seabrook Investment Policy

1. **POLICY**

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

2. **PURPOSE**

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

3. **SCOPE**

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

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

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

4. **INVESTMENT STRATEGY BY FUND TYPE**

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

Resolution 2017-20
Exhibit A

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

5. **PRUDENCE**

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

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

6. **OBJECTIVE**

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

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

7. DELEGATION OF AUTHORITY

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

8. TRAINING

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

9. ETHICS AND CONFLICTS OF INTEREST

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

10. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

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

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

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

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

11. AUTHORIZED AND SUITABLE INVESTMENTS

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

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

12. PROCUREMENT

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

13. MONITORING

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

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

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

14. COLLATERALIZATION

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

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

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

Resolution 2017-20
Exhibit A

- o 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:
 - o Guaranteed or insured by the Federal Savings and Loan Insurance Corporation or its successor; or
 - o 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.

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Resolution 2017-20
Exhibit A

- 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.

