

Annual Budget



City of Alvin, Texas

Fiscal Year 2005-2006

Annual Budget

City of Alvin, Texas
Fiscal Year 2005-2006



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alvin
Texas**

For the Fiscal Year Beginning

October 1, 2004

Nancy L. Zjelle

President

Jeffrey R. Emen

Executive Director

The Government Finance Officers Association of the United States of Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Alvin, Texas** for its annual budget for the fiscal year beginning **October 1, 2004**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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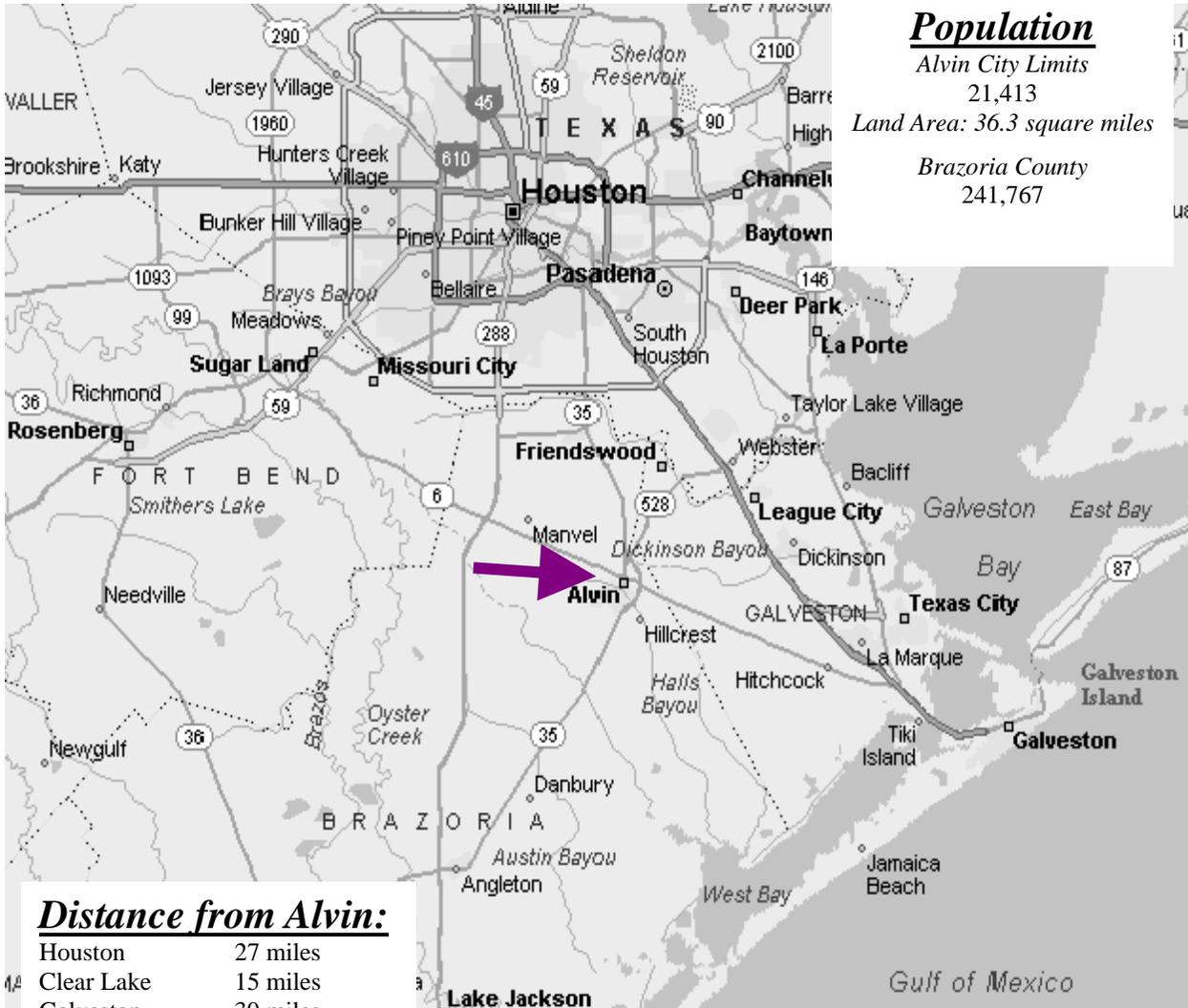
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Alvin: Where are we located?

We are located in northern Brazoria County, in the heart of the Texas Gulf Coast Region. Alvin is within easy commuting distance from Houston, NASA's Johnson Space Center, the Gulf Coast petrochemical industries and the Galveston beaches. Major highways serving the community are State Highway 35, State Highway 6, State Highway 288 and FM 528 to Interstate 45.



City Government

Date of Incorporation
July 25, 1893

Adopted Home Rule Charter
February 23, 1963

Form of Government:

The municipal government is the council-manager form of government. The council shall consist of a mayor and seven (7) councilmembers who shall be elected to serve for a term of two (2) years. The terms of office are staggered and their elections grouped so that the Mayor and Districts A, D, E and At-Large Position 2 shall be filled by election at the same regular election in even-numbered years; District B, C and At-Large Position 1 shall be filled by election at the same regular city election in odd-numbered years. All terms of office shall commence at the second regular city council meeting in May, the year of election. No Mayor or councilmember may serve more than four (4) terms of office (inclusive of unexpired terms) nor shall the tenure of office exceed eight (8) years.

PRINCIPAL OFFICIALS

MAYOR
ANDY REYES

COUNCILMEMBER
DISTRICT A
STEVE TROHA

COUNCILMEMBER
DISTRICT B
KATHLEEN HOLTON

COUNCILMEMBER
DISTRICT C
MATT DEKENIPP

COUNCILMEMBER
DISTRICT D
EDDIE MURRAY

COUNCILMEMBER
DISTRICT E
LARRY NELSON

COUNCILMEMBER
AT LARGE, POSITION 1
LAURIE MCSWAIN

COUNCILMEMBER
AT LARGE, POSITION 2
GARY APPELT

CITY MANAGER
PAUL HORN

FINANCE DIRECTOR
PHYLLIS RINEHART

Principal Officials can be reached by contacting City Hall at (281) 388-4200 or visit our website at www.alvin.tx.citygovt.org

Community Highlights

Alvin Independent School District

A Texas Education Agency Recognized district for academic achievement and is the sixth largest school district to the recognized rating. AISD is an accredited 5-A school district the carries an Exemplary rating for academic achievement. A.I.S.D. is the third largest school district in Brazoria County and is recognized statewide as an innovative, forward thinking school system offering excellent learning opportunities, while still offering the advantages of a small school and hometown atmosphere.

<i>Primary Schools</i>	<i>7</i>
<i>Elementary Schools</i>	<i>3</i>
<i>Junior High Schools</i>	<i>4</i>
<i>High School</i>	<i>2</i>
<i>2005-2006 Enrollment: 13,367</i>	

Interesting facts...

- *Manvel High School is scheduled to open in 2006, it is Alvin ISD's second high school.*
- *An outstanding school police force maintains the safety and security of youngsters, staff members and facilities.*
- *Alvin ISD has 1,800 staff members who work hard to provide the best learning experience for every student.*
- *Students whose homes are two miles or more away from the school in their attendance area are eligible for free bus transportation to and from school.*
- *High school, junior high school and elementary age students participate in University Interscholastic League (UIL) academic and fine arts contests every year.*
- *Alvin ISD's tax rate: \$1.7058*
- *Athletes excel in a wide range of sports including football, volleyball, basketball, baseball, softball, soccer, gymnastics, golf, track and field, swimming and diving, water polo and tennis.*
- *High school seniors are admitted into some of the best colleges and universities in the nation including Duke University, Texas A&M University, the University of Texas, Notre Dame, Purdue, MIT and others.*

For additional information...

Call (281) 388-1130 or visit their website at www.alvin.isd.tenet.edu

Community Highlights

Alvin Community College

With two locations available for your convenience, Alvin Community College is quickly becoming the area's premiere source for higher education. The College's main campus is conveniently located at 3110 Mustang Road and can be accessed from South Highway 35 Bypass, near the Nolan Ryan Center. The ACC Pearland Center, a branch campus of ACC, is located in the heart of historic downtown Pearland at 2319 North Grand Blvd. just off of FM 518.

2005 Fall Enrollment: 3,964

Interesting facts...

- ACC and the University of Houston have recently teamed up to offer senior level courses at both the Alvin and Pearland campuses.*
- ACC's Child Development Lab School offers professional child care for the children of students and employees. This enables them to provide on hands experience for Early Childhood Development students.*
- The Dual Credit Program offers high school juniors and seniors to enroll in college level courses and receive high school and/or college credit.*
- For those seeking a career move, ACC offers courses such as CPR (Basic Life Support), Basic EMT, Food Service Management, Pharmacy Technology, Realtor and Bank Teller training, plus a host of other courses.*
- The Education 2 Go program offers a variety of online computer courses.*
- The Continuing Education Department offers Independent School District (ISD) Substitute Teachers and Paraprofessional Training sessions.*
- ACC offers a Marine Robotics Technology Program. This program is a combination of electronics and robotics applied to the ocean environment. Graduates can acquire work as Remote Operated Vehicle (ROV) pilots and ROV technicians earnings very competitive salaries in the Oil and Gas Industry.*
- ACC offers many cultural events. The ACC Theatre puts on more than 5 productions a year and two Children's Theatre productions that take place during the summer. The ACC Art Gallery is open year round and houses works created by ACC students and other organizations and schools*
- Living within the ACC District or service area, one can enjoy the benefits of paying in-district fees. Out-of-District school fees are also very attractive compared to a 4-year university.*

For additional information...

Call (281) 756-3500 or visit their website at www.alvincollege.edu

Community Events

January

AISD Education Foundation Turtle Race

February

Chamber Banquet

Alvin Evening Lions Club Pancake Cupper

March

Chamber Business Expo

Soroptomist Int'l of Alvin-Men Who Cook

Alvin Noon Lions Club Annual Auction
& Fish Fry

Alvin Ducks Unlimited Annual Banquet
& Auction

April

Kiwanis Club Annual Crawfest and
Shrimp Boil

City of Alvin Annual Easter Egg Hunt

Alvin Garden Club Annual Garden Tour

St. John's Annual Spring Festival

Alvin Library League Annual Used Book Sale

Manvel Lion's Club Crawfest

Chamber Candidate's Forums

Chamber Volunteer Luncheon

Alvin Garden Club Flower Show & Plant Sale

May

Cinco De Mayo Celebration

Alvin Rotary Club Frontier Day Festival

Ballet Folklorico de Brazoria County

Shimek's Gardens Annual Opening

Chamber Classic Car & Bike Show

Alvin Rotary Club Frontier Day

June

Annual Tour de Braz Bike Ride

July

Alvin 4th of July Celebration

August

Alvin Police Dept. National Night Out

September

Chamber Golf Tournament

16th de Septiembre Celebration

ACC Septemberfest

Sacred Heart Catholic Church Bazaar

October

Alvin Express Baseball Tournament

Brazoria County Fair & Rodeo

Women's Center of Brazoria County
Candlelight Vigil

Alvin EMS Annual Haunted House

ACC Fall Festival & Carnival

ACC Mutt Strut and Costume Contest

Hallelujah Night at Victory Camp

Fall Festival at Heights Baptist Church

November

Alvin Rotary Novemberfest

Alvin Museum Society Evening With the Stars

Safe-T Counseling Victorian Holiday

December

Marguerite Rogers House Toy Exhibit

ACC Foundation Annual Christmas Club

ACC Festival of Lights

Alvin Senior Citizen Center Annual

Breakfast with Santa

Delta Kappa Gamma Annual Tour of Homes

Victory Camp "Christmas Train"

ACC Holiday Theatre Production

Chamber Open House

Alvin Volunteer Fire Department Annual

Christmas Open House

Alvin Noon Lions Club Holiday Basketball

Tournament Share a Toy Program

Demographics

Demographics

Population

Alvin City Limits
21,413
36.3 square miles
Brazoria County
241,767

Climate

Annual Average Temp 71
Annual Rainfall 49"
January Average Temp 60
August Average Temp 93
Average Humidity 74%

Fire Protection

Number of stations 2
Number of employees 4
Number of volunteers 63
Avg. number of calls (per year) 640

Police Protection

Number of stations 1
Number of employees 72
Number of patrol units 31

Culture and Recreation

Parks 13
Swimming Pool 1
Tennis Courts 2
Library 1
Cinemas 1
Bowling Center 1

Communications

Newspaper: *The Alvin Sun & Advertiser, The Facts, Houston Chronicle & The Post*
Published: Daily, Weekly
Cable Channels: Yes

Emergency Medical Service

Number of full-time employees 2
Number of part-time employees 25

Community Facilities

Number of Churches 46
Number of Hotels 5
Total number of rooms 264
Number of Bed & Breakfast 1
Total number of rooms 3

Natural Gas

Gas Supplier– CenterPoint Energy
Main Line Size (inches)= 2-6
Main Line Pressure (average)= 30
BTU Rating: 1,050 per cubic foot

Electricity

Power supplied by:
First Choice Power and HL&P Reliant Energy

Agriculture (major products grown)

Product - Rice
Est. Number of Livestock raised 3,000

Demographics

Demographics

Major Employers (name & product)

BP Amoco/Chemical
Ron Carter/Automotive
Solutia/Chemical
WalMart/Retail

Labor Analysis

Work Force: 114,571
Labor Employed: 91.9%
Radius of Labor Drawing Area: County
Unemployment Rate: 7.3%

Banks

Regions Bank
First National Bank of Alvin
Woodforest National Bank
Wells Fargo
Moody National Bank

Savings & Loans Association

Guaranty Federal Bank
Chocolate Bayou Community FCU

Colleges (within commuting distance)

Alvin Community College
University of Houston
University of Houston-Clear Lake
U.T. Medical School
Texas Southern University
Texas A&M Galveston
Houston Baptist College
St. Thomas University
San Jacinto Community College
College of the Mainland

Housing Units

Average Household Size	2.87
Average Family Size	3.3
Total Housing Units	15,850
Occupied Housing Units	14,782
Owner Occupied	10,267
Renter Occupies	4,515
Vacant Housing Units	1,068
Homeowner Vacancy Rate	1.2
Rental Vacancy Rate	7.4

Career Technology

Distribution Education, Industrial Cooperative, Auto Mechanics, Secretarial Science, Agricultural, Building Trades, Homemaking, Auto Body Trades, Data Processing and Metal Trades.

Medical

Clinics	4
Emergency Rooms	1
Skilled Nursing Beds	178
Dentists	8

Railroads

Burlington Northern
Missouri Pacific
Santa Fe

Bus

Texas Bus Lines
Coach
Valley Transit

Area Attractions

Area Attractions

Nolan Ryan Exhibit Center

Located inside the Nolan Ryan Center, the exhibit is a showcase of the life and career of Nolan Ryan from Little League Baseball to the Majors, including interactive exhibits. The Nolan Ryan Center is located off South Bypass 35 in Alvin, adjacent to Alvin Community College.

Texas Thunder Speedway

Located 7 miles south of Alvin on Highway 35, the Texas Thunder Speedway is the place to be to enjoy the entertainment and excitement of car racing.

Golf

Golfers can enjoy two courses that are easily reached from the Alvin area. Hillcrest Village Golf Course, located just off Bypass 35 in Alvin, and Alvin Golf and Country Club, located 2 miles north of Alvin off Highway 6 on County Road 536.

Froberg Farm

Visitors are offered an opportunity to tour the facility and pick their own fruits and vegetables. A visit to the fall/winter store also offers a wide variety of fruits and vegetables, including dried beans, homemade fruit, nut and fried pies, canned jellies, preserves and relishes. They are located off Highway 6 on County Road 190.

Alvin Opry

If you enjoy Country and Gospel music, you are just steps away from toe tapping, good old family style fun. The Alvin Opry is located at the corner of Eighth Street and Sealy Street in Alvin, featuring live entertainment on Friday and Saturday nights.

Bayou Wildlife Park

Located between Alvin and Dickinson on FM 517, visitors can enjoy an adventure filled tram ride with experienced wildlife guides over 86 acres of natural habitat where birds and exotic wildlife roam freely. Frequent stops allow visitors a chance to meet and feed the friendly animals and birds from North and South America, India, Asia, Australia and Africa.

Alvin Youth Livestock Arena Association

The AYLAA will entertain you with rodeos scheduled throughout the year. The rodeo grounds are located off FM 517 on County Road 351.

MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Paul A. Horn, City Manager

DATE: July 28, 2005

SUBJECT: Proposed Fiscal Year 2005-2006 Annual Budget

In accordance with our City Charter, we are pleased to submit the proposed City of Alvin Annual Budget for the fiscal year beginning October 1, 2005. This budget represents our best estimate of expected City revenues, the allocation of operating funds necessary to provide services to our citizens, a true representation of debt obligation by the City, and recommended capital projects needed to maintain the growth of the City. The Annual Budget, once approved by Council, will become the Staff's guideline for management of funds and the tool for Council's financial control.

SUMMARY

Over the past several years the City has managed to balance its General Fund without raising property tax rates. Last year the City required some cut back in staffing and operation to hold our expenses down despite escalating operating costs. This year the City will again be able to balance its General Fund without raising the property tax rate by continuing its current austere operation and postponing some capital projects. The anticipation of sales tax revenue from the new Home Depot will aid in allowing the City to hold its tax rate down. With the significant number of new residential homes being built in this calendar year, the City is anticipating a growth in property tax revenue in FY 2006-2007.

In 2000 the City borrowed \$3,700,000 in Water and Sewer Revenue Bonds and in 2001 borrowed \$6,650,000 from the Texas Water Development Board to expand and improve its sewer system. The City drew down approximately \$7.2 million in FY2003-2004 and FY 2004-2005 for sewer extensions along Hwy 6 and for restoration of many old and decaying sewer lines. The debt payments for these debt issues are very substantial. We must hold our utility operating expenses to the FY 2004-2005 levels and postpone most of our capital projects in order to maintain our current residential water and sewer rates. It is recommended that in FY 2005-2006 the City consider (1) restructuring the existing utility debt, (2) issue bonds based on the new Impact Fee implemented this year, and (3) increasing commercial water and sewer rates.

ECONOMIC GROWTH

Alvin is starting to see some of the same growth that communities to the north have seen. Houston is expanding and the movement of that growth is beginning to affect Alvin. In FY 2003-2004 the City permitted 74 new homes. In FY 2004-2005 the City permitted 112 new homes. The status of new platted subdivisions is shown below:

NEW SUBDIVISION STATUS

<u>Subdivision</u>	<u>Lots</u>	<u>% Lots</u>	<u>% Homes</u>
Wildwinn Estates	37	100%	100%
Clearwood Estates	17	100%	100%
Morgan's Landing	80	100%	28%
Forest Heights	263	81%	10%
Hamilton Square	120	100%	36%
Callaway Crossing	17	100%	0%
Royal Estates	19	100%	0%
North Pointe Trails	210	43%	0%
Midtown Park	264	32%	0%
Mustang Crossing	480	0%	0%
Kendall Lakes	2303	0%	0%
Martha's Vineyard	376	0%	0%
Morgan's Point	1,941	0%	0%

The City is anticipating approximately 300 new homes to be built in FY 2005-2006. This is representing a growth of approximately 5% per year.

In addition to the residential growth, the City is seeing commercial growth. Home Depot is scheduled to open in mid August and Discount Tire Center is scheduled to open soon. Chili's and Baytown Seafood Restaurants are also scheduled to open soon. A new skating rink has been built and the existing bowling alley has been totally rejuvenated. The Dipper, a candle factory, has greatly expanded its facility and production capability. Southwest Refractory of Texas has purchased a local facility and has relocated to Alvin with plans to make a significant expansion. The Input/Out facility has been purchased by GT Enterprises and is consolidating its California and Arizona operations in Alvin.

GOALS AND ACCOMPLISHMENTS

The City has completed a major goal established several years ago. Water and Sewer has now been extended both east and west along State Highway 6 to serve citizens that did not have utilities and to prepare this area for miles of new businesses. The City has also extended water and sewer north along State Highway 35 to serve two major subdivisions being built in that area. This extension will also open up prime retail and commercial properties.

Two major goals planned and provided for in this Budget are (1) the pipe-bursting of certain existing sewer lines that are old and deteriorated and (2) the replacement of a portion of the City's cast iron water pipes. The deteriorated sewer lines allow water to leak into the system and put a major load on the Waste Water Treatment Plant after rain storms. The cast iron lines add rust into the potable water system resulting in added cost for flushing and citizen complaints regarding water quality.

Using bond funds appropriated during the election of 2002, the City has completed the first construction phase of the new 48 acre Bob Briscoe Park. The Park was cleared and the drainage system made. A three acre lake was created and a concrete street into the Park was poured. A 1.65 acre parking lot was built adjacent to four new soccer/football fields. A goal is to install lighting, additional parking, hiking trails, playground equipment and picnic tables and grills with funds from a proposed 2007 bond. Note that this park is adjacent to the new \$5 million YMCA facility scheduled to be constructed during this fiscal year.

During FY 2004-2005 various local contractors donated and installed new electrical wiring and service and new Heating, Ventilating, and Air-Conditioning equipment and ventilation system for the restored Depot. The "Keep Alvin Beautiful" Association coordinated drainage and landscaping around the building. The City's goal is to have the plumbing, tiling and inside wood paneling and trim work completed during FY 2005-2006. The City appropriated Hotel/Motel funds for the Depot restoration in FY 2003-2004 and there remains approximately \$115,000 to complete this work. The Depot is a significant historical landmark and its renovation will preserve the downtown area of Alvin. A further goal is to acquire the historic Roark Building and lease the adjoining Burlington Northern property. Together, this area would be improved to beautify downtown Alvin and preserve our Railroad heritage.

The City's Geographical Information System (GIS) has been expanded and is now available on the City's website. This system has been developed to manage our street, water, sewer and park assets; however has many other valuable City uses. Making this system available on-line has greatly benefited our economic development visibility and allows rapid response to inquiring businesses searching for a new expansion location. The City's goal for FY 2005-2006 is to expand the system to add existing water and sewer lines - including technical information about those lines.

Another accomplishment has been the repair and improvement to the HVAC in City Hall. This has been a growing problem for some time; however, the capital to make the corrections has not been available. Using a special provision of the state purchasing law, the City was able to contract for the HVAC improvement and electric light upgrade and pay for the cost via actual future energy savings. This contract is expected to payout within 3 years.

LIST OF CURRENT YEAR ACCOMPLISHMENTS

- General Fund
 - Construction of Bob Briscoe Park (2002 Bond)
 - City Hall HVAC Improvements
 - Emergency Preparedness Plan Update

- Utility Fund
 - West Hwy 6 Water & Sewer Extension
 - Lulac I&I Project
 - Oak Park I&I Project
 - CR 161 Water & Sewer Extension
 - East South Street Water & Sewer Extension
 - Emergency Repair of Hill to Sunset Sewer Line
 - Public Services Security Upgrade

- Sales Tax Fund
 - Paving of Tovrea Street
 - Overlay of Barrio Streets (Block Grant)
 - Bridge Repair
 - Summer Street Overlay Project
 - GIS On-line

- EMS Fund
 - Moved Emergency Technicians to Contract Status

LIST OF PROPOSED BUDGET YEAR GOALS

The following are the major goals and activities planned for the proposed budget year:

- General Fund
 - Complete Design for new Westside Emergency Services Facility
 - Continue Renovation of the Depot and Historic Downtown
 - Evaluate Civic Center Options
 - Update Park Master Plan and Seek Grants
 - Continue Development of Bob Briscoe Park
 - Prepare and Print Financial Report In-house
 - Lease and Develop Railroad Park Site

- Utility Fund
 - Extend Sewer North on SH 35
 - Extend Sewer South on SH 35 Bypass
 - Phase I Cast Iron Pipe Replacement
 - Continue I&I Project

- Sales Tax Fund
 - Relocate FM 528 between Bypass 35 and Bus. 35
 - Improve Barrel Road
 - Improve Intersection at South and Rowan-Burton
 - Install and Improve Sidewalks along Gordon Street
 - Complete “Safe Walk to School” Sidewalks.

COUNTY EMERGENCY SERVICES DISTRICT

In November of 2004, the citizens of unincorporated northern Brazoria County voted to establish an Emergency Services District. The District in turn contracted with the City of Alvin to serve part of that District. Payment for this service represents about 40% of the total Fire Department budget. The formation of this District added \$240,000 to the City’s revenues in FY 2004-2005. In this proposed FY 2005-2006 Budget we have assumed that the distribution will be equal to that of FY 2004-2005. Also with the formation of the District, the Village of Hillcrest became obligated to provide emergency service to its citizens and elected to contract with the City of Alvin. This Budget includes \$28,000 from the Hillcrest contract.

TIRZ #1, #2 & #3:

In 2003 Alvin formed a Tax Increment Reinvestment Zone for the development of the Houston Super Speedway and the 2900 acres of property associated with the project. The project failed to develop and was cancelled. The TIRZ #1 is still in place and is associated with the 2900 acre site. It is anticipated that in the next year or two the land will be developed for traditional residential, retail and commercial uses and the TIRZ will be the vehicle to fund the necessary City infrastructure.

Likewise, the TIRZ #3 was formed in 2004 for the development of the new sections of Savannah Plantation. This subdivision has not been able to re-establish itself at the current time; however, the 760 acre property will eventually develop and the TIRZ #3 will be the vehicle to fund City infrastructure.

TIRZ #2 was formed in 2003 for the development of the Kendall Lakes subdivision. It is anticipated that improvements on this 570 acre will begin in this Budget year. Approximately seventy percent of the property tax derived from the incremental improvements will be used by the developer for the construction of public infrastructure. Thirty percent will be directed to the City for Administrative, Police, and Emergency Services. The City will also receive construction Impact Fees and residential water and sewer service fees.

LAND USE REGULATION

As Alvin begins to grow and residential Quality of Life issues become more important for that growth, the City needs to develop sensible and workable land use regulations. Alvin citizens voted for the creation of a Zoning Ordinance in 1990 but the approval of an ordinance has failed at the ballot box. The City needs to (1) put forth an acceptable Zoning ordinance to the public for vote or (2) develop and pass a Comprehensive Land Use Ordinance. The recent Comprehensive Plan directed by Staff with input from a citizen Advisory Board studied both alternatives and offered the pluses and minuses of each. If a Zoning ordinance is elected, the ordinance has to be made public and published in the local paper by October 1, 2005 in order for it to be added to the May 2006 ballot. This proposed Budget includes \$25,000 for the advancement and implementation of the option ultimately selected by Council.

GRAND PARKWAY AND ALVIN TOLL-WAY

TXDOT has selected the proposed routing for the Grand Parkway. The route will connect SH 288 at CR 60 to SH 35 near Liverpool, follow 35 north around Alvin to just past FM 517, and then connect eastward to I-45 at CR 646. Because of difficulties in Ft. Bend County, the Grand Parkway is moving slower than originally scheduled. This toll-way is now schedule for completion by 2010.

TXDOT is just completing its analysis of the SH 35 Corridor. It is recommending a toll-way beginning a Spur 5 near the University of Houston following Mykawa Road down to Alvin where the existing 35 will be improved from Alvin to Angleton.

Both of these new roads will have a major impact on Alvin mobility and will allow reasonable commuting times between Alvin and Houston, Clear Lake, and Sugarland. This will result in Alvin becoming a residential alternative for a greater number of people.

PROJECTED REVENUES

The proposed budget is based on the following estimated revenues:

General Fund

The Brazoria County Central Appraisal District has provided the City of Alvin a certified roll. The final net taxable value is \$713,516,249 which includes the total value of \$2,443,304 for the three Tax Increment Reinvestment Zones that were created within the City. The tax levy is \$5,714,182. The city has a collection history of 96% of the total levy, so therefore only 96% of the tax levy is budgeted.

Sales Tax Fund

The sales tax revenue for FY 2004-2005 was budgeted at \$2,490,390. Sales tax has continued an upward trend for much of the 2004-2005 fiscal year. Also with the opening of new retail businesses in Alvin the Sales Tax was budgeted for FY 2005-2006 at \$2,816,074.

Utility Fund

Water and sewer revenue for FY 2004-2005 is projected to be \$5,219,057. Based on this increased projection in revenue the revenues for FY 2005-2006 have been increased by 4% to \$5,410,625.

BUDGET COMMENTS

In FY 2004-2005, due to the establishment of Emergency Services District, we converted our part time fire administrator position to full time. We also moved the fire marshal position from the Police department to Fire department. In order to meet heavier work loads and demands from the public, we added a lieutenant position in the Police department, a paralegal position and a part time secretary position in Legal department. To ensure all City positions are fairly paid and the City staying competitive in the market, we contracted with the Waters Consulting Group to evaluate all positions based on comparisons with similar job functions in cities within the surrounding regions. In addition, we plan to provide all City employees a 3% across the board cost of living increase due to inflation over time. We plan to add a new position of Inspector and a Code Enforcement Clerk and change the part time Legal Department Secretary position to full time for fiscal year 2005-2006 to keep up with growth in the city

FRANCHISE REPORT

Texas Cable Partners, L.P.

Time Warner is the current cable operator in Alvin. In 1999, the fiber optic rebuild of the cable system was completed. Time Warner informed the City that it would not be collecting franchise fees on cable modem services based on an FCC declaratory ruling. That ruling is currently on appeal. Annual revenues to be received from Time Warner in fiscal year 2005-2006 are approximately \$139,000.

Texas-New Mexico Power Company

The City Council approved a ten-year franchise agreement with Texas New Mexico Power Company ("TNMP") in December, 2003 to operate an electric utility system in the City. On July 26, 2004 the City of Alvin was notified that TNP and First Choice had agreed to an acquisition of the companies by PSC, a major investor-owned utility in New Mexico. The projected annual revenues to be received in fiscal year 2005-2006 from TNMP are approximately \$783,000.

Reliant Energy- Houston Lighting and Power Company

Reliant Energy-Centerpoint Energy serves a small portion of the City of Alvin and operates its electric utility system pursuant to Chapter 20 of the Code of Ordinances, City of Alvin, Texas. The projected annual revenues to be received from Centerpoint in fiscal year 2005-2006 are approximately \$17,000.

Centerpoint Energy- Entex

By Ordinance No. 68-C the City Council granted a franchise to Houston Natural Gas Corporation (now “Reliant Energy- Entex”) to operate a natural gas pipeline system within the City to provide natural gas service to the Community. The projected annual revenues to be received in fiscal year 2005-2006 from Entex are approximately \$66,000.

Southwestern Bell

As a result of HB 1777 (codified as Chapter 283 of the Local Government Code) which became effective on September 1, 1999 the City has no franchise agreement with Southwestern Bell Telephone Company or other certified telecommunications providers. The PUC has established the access line rates under the statute for such providers. The projected annual revenues to be received in fiscal year 2005-2006 from the certified telecommunications providers are \$141,000.

DONATION POLICY

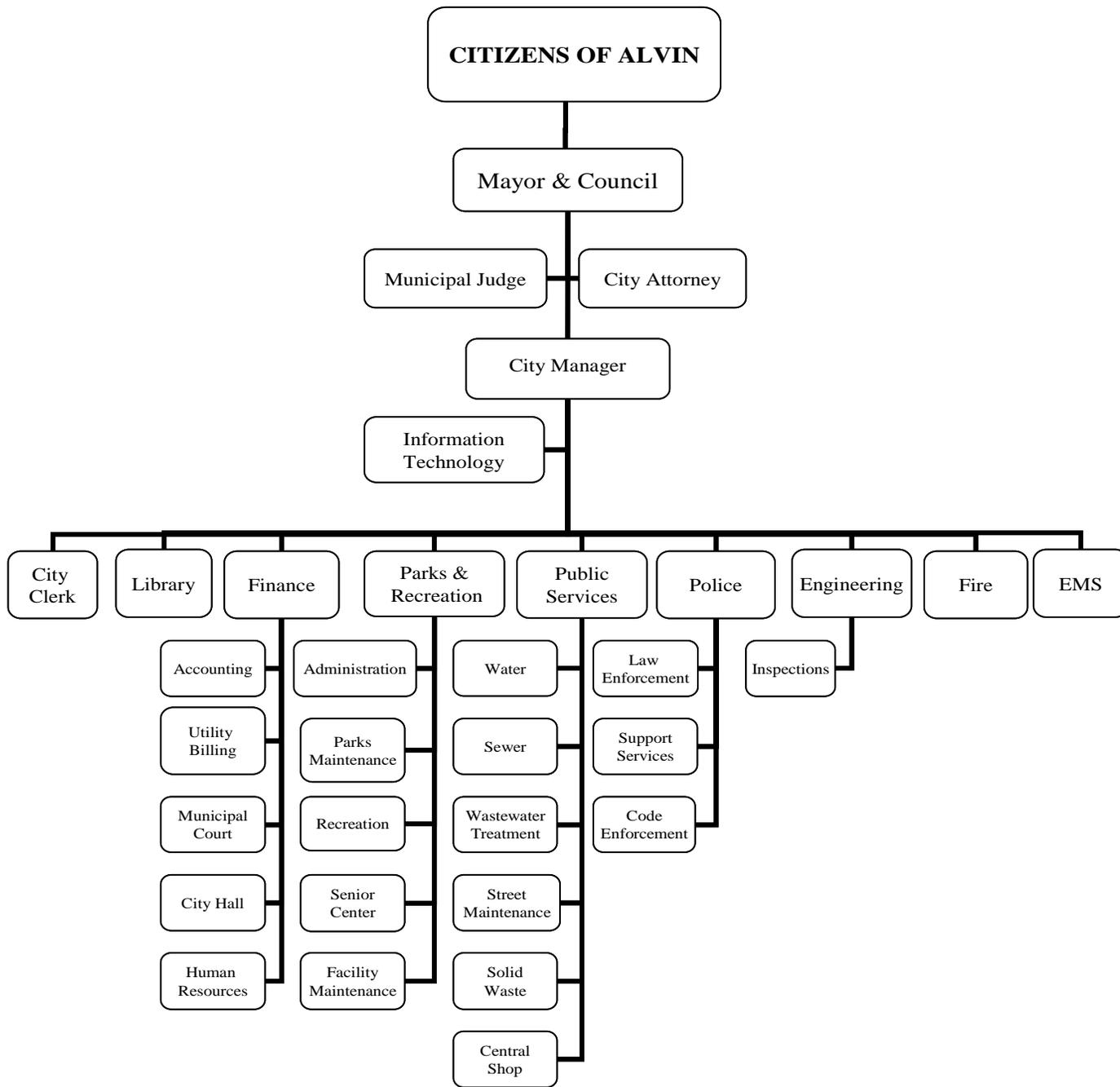
The Donation policy will ensure that the City has an updated list of appropriate items and services that could be donated to the City. The policy provides opportunity to the Parks Board, Planning Commission and others to input to the list. The list would be reviewed and approved by Council each year.

REAL PROPERTY INVENTORY

A copy of the Real Property Inventory update is provided for Council review, and will be made available in the Council conference room.



City of Alvin Organizational Chart



ORDINANCE NO. 05-KK

AN APPROPRIATION ORDINANCE APPROVING THE BUDGET FOR THE CITY OF ALVIN, TEXAS FOR FISCAL YEAR 2005-2006; AND SETTING FORTH OTHER PROVISIONS RELATED THERETO.

WHEREAS, state law and the City's Home Rule charter require that the City enact an annual budget: and

WHEREAS, the city desires to comply with sound budgetary principles and protect the citizens of the City by maintaining a fund balance adequate to cover the needs of the City during fiscal year 2005-2006; and

WHEREAS, the budget for fiscal year 2005-2006 reflects Council's best efforts at providing a balanced budget and maintaining the necessary fund balance to meet the City's needs; **NOW, THEREFORE,**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS;

Section 1. That the City Council hereby adopts the recitals and findings set forth in the preamble hereof.

Section 2. That the City Council hereby adopts the City of Alvin Annual Budget for fiscal year 2005-2006, a copy of which is attached hereto and incorporated herein by reference. Such budget is adopted by favorable majority of the members of the City Council of the City of Alvin in a Council meeting duly assembled in accordance with Article VII of the Home-Rule Charter of the City of Alvin, Texas.

PASSED AND APPROVED on first reading on the 1 day of September, 2005.

PASSED AND APPROVED on second and final reading on the 6 day of September, 2005.

ATTEST:

CITY OF ALVIN:

By: Thomas W. Peebles

By: Andy Reyes

Thomas W. Peebles, City Clerk

Andy Reyes, Mayor

ORDINANCE NO. 05-LL

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS PERTAINING TO THE LEVYING OF TAXES FOR THE YEAR 2005; AND RATIFYING, CONFIRMING AND AFFIRMING ACTION PREVIOUSLY TAKEN BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS:

That there be and is hereby levied for the year 2005 on all real and personal property within the City limits of the City of Alvin, Texas, except so much thereof as may be exempt by the Constitution and laws of the State of Texas and of the United States the following:

Section 1. An ad valorem tax of and at the rate of \$0.6784 on the One Hundred Dollars valuation of the real and personal property and mineral royalties owned within the City limits of Alvin on the first day of January 2005 to provide for the current expenses of the City of Alvin, Texas (General Fund).

Section 2. An ad valorem tax of and at the rate of \$0.0163 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2005, to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 1998.

Section 3. An ad valorem tax of and at the rate of \$0.0129 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2005, to pay current interest and to provide a Sinking Fund on the Certificates of Obligation, Series 2000.

Section 4. An ad valorem tax of and at the rate of \$0.0243 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2005 to pay current interest and to provide a Sinking Fund on the General Obligation Bonds, Series 2002.

Section 5. An ad valorem tax of and at the rate of \$0.0464 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2005 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2002A.

Section 6. An ad valorem tax of and at the rate of \$0.0080 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2005 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2003.

Section 7. An ad valorem tax of and at the rate of \$0.0173 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2005 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Notes, Series 2005.

Section 8. Taxes are to be calculated on the basis of one hundred percent (100%) of assessed value for the 2005 tax year.

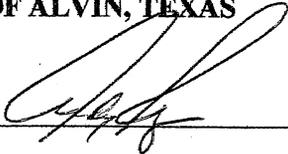
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 29.80.

A total tax rate of all property was set at \$0.8036 per One Hundred Dollars valuation, and such total tax rate was adopted by favorable majority of the members of the City Council of the City of Alvin, Texas in a Council meeting duly assembled in accordance with the Home-Rule Charter of the City of Alvin, Texas and such action is hereby ratified, confirmed and affirmed.

PASSED AND APPROVED on first reading on the 6 day of September, 2005.

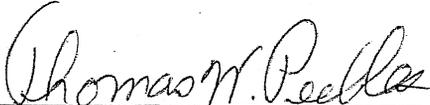
PASSED AND APPROVED on second and final reading on the 15 day of September, 2005.

CITY OF ALVIN, TEXAS

By: 

Andy Reyes, Mayor

ATTEST:

By: 
Thomas W. Peebles, City Clerk

BUDGET PROCESS

General Budget Requirements

Budget Process

The budget process is an instrumental key to the development of the City of Alvin's strategic plan. This allows the departments an opportunity to reassess goals and objectives and determine a means for accomplishing them. Budget preparation begins eight months prior to the Council adoption of the final budget in September.

- The City Manager, between 60 to 90 days prior to the start of each fiscal year, shall submit to the Council a proposed budget. It should provide a complete financial plan for the fiscal year and shall be prepared in accordance with generally accepted accounting standards and guidelines established by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- The budget and all supporting schedules shall be filed with the City Clerk, submitted to the council and shall be a public record. The City Manager shall provide copies for distribution to all interested parties.
- The Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the city, a notice of hearing setting forth the time and place thereof at least five days before the date of such hearing. All interested parties shall be given an opportunity to be heard for or against any item or the amount of any item contained.
- Prior to October 1, the budget shall be enacted by a favorable majority of the members of the council.
- Upon adoption, the budget shall be in effect for the fiscal year. A copy of the budget as finally adopted shall be filed with the City Clerk and the City of Alvin Library. The final budget shall be reproduced and electronic versions and/or printed copies shall be made available for the use of all offices, departments and agencies and for the use of all interested persons and organizations.
- From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the object classes therein named. Budget adjustments within a department are approved by the City Manager. All supplemental appropriations for a department should be approved by the City Council.

Budget Phases

- Assessment Phase- This phase consists of assessing our current financial conditions and determining the existing needs within the City, evaluating short and long range economic and financial forecasts. Community feedback is extremely important in helping to establish priorities and determines a means of accomplishing those objectives for the coming budget year(s). This is accomplished through our "Crossroads" Town Hall meetings.

BUDGET PROCESS

Recommendations from the Parks Board, Planning Commission and City Departments are also reviewed.

Time Frame: February through late April

- Developmental Phase- The development phase begins with distribution of budget instructions to all departments. Departments begin the process of developing program budgets addressing program objectives, setting goals and prioritizing needs for each program. Short term and long term operating needs and capital outlay requests are determined during this phase.

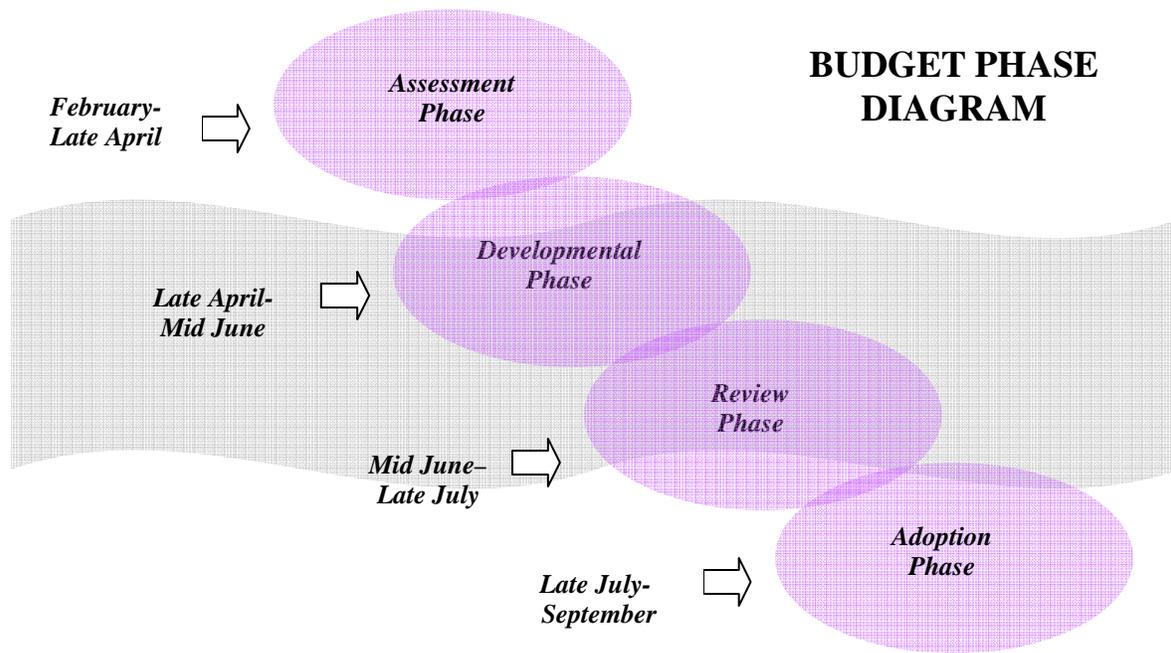
Time Frame: Late April through mid June

- Review Phase- This phase begins with the submission of budgets by each department. The City Manager begins reviewing departmental budgets and objectives to ensure that City needs and Council priorities are being met while maintaining the fiscal integrity of the City. The City Manager meets with each department head to review their budget with the end result being the creation of a balanced budget the City Manager will submit to Council for adoption.

Time Frame: Mid June through late July

- Adoption Phase- A proposed budget is presented to City Council by the City Manager. Work sessions are held by Council to review the proposed budget. A special City Council meeting is held for Council to vote to exceed 3% above the effective tax rate along with public hearings on the proposed budget and property tax rate. The adoption phase concludes with the first and second reading of the Budget and Tax Rate Ordinances in September. The new fiscal year begins October 1st.

Time Frame: Late July through September



BUDGET PROCESS

Property Tax

- The council shall have the power under the provisions of the state law to levy assess and collect an annual tax upon real and personal property within the city to the maximum provided by the constitution and laws of the State of Texas. The city council shall also have the power to levy other taxes consistent with the laws of the State of Texas.
- All real and personal property within the city not expressly exempted by law shall be subject to annual taxation.
- The amount in the final adopted budget shall be the determination of the amount of the levy for the purposes of the city in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the constitution and laws of the State of Texas.

**Fiscal 2005-2006 Annual Operating and Capital Plan
Calendar of Events for Budget Preparation and Adoption**

February	Parks Board Recommends Projects <i>(City Charter, due by March 1st)</i>
April	Planning Commission Recommends Projects <i>(City Charter, due by April 1st)</i>
April 18,	Distribution of Budget Instructions to the Departments
May 15,	Preliminary values for 2005 available from Appraisal District
June 4,	Goal Setting and Prioritize, approve Capital Projects
June 10,	Departments Budget Requests submitted
June 20 - July 15	Budget review by the Manager and department heads.
July 25,	Certified Values for 2005 received from Appraisal District
July 28,	City Manager Proposes Budget
August 11,	Special City council meeting <i>(Council to vote to exceed 3% above the effective tax rate on August 22th).</i>
August 15 & 22	Council work session(s) on proposed budget
August 25,	Public hearing on proposed budget and proposed tax rate
August 29,	Public hearing on proposed tax rate and budget workshop
September 1,	Budget ordinance adopted on first reading.
September 6,	Tax rate ordinance adopted on first reading and budget ordinance adopted on second reading.
September 15,	Tax rate ordinance adopted on second reading.
October 1	Fiscal Year Begins

ACCOUNTING SYSTEM

Description of Funds and Fund Types

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent the means by which spending activities are controlled. The City uses six fund types and two account groups.



GOVERNMENTAL FUNDS- Governmental type activities are accounted by four fund types, which are the General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund.

- ◆ **General Fund** - The General Fund is used to account for all financial transactions which are not accounted for in another fund. The principal source of revenues of the General Fund is property taxes, sales taxes, franchises, and fines and forfeits. Expenditures are for general government, finance, public safety, public works, culture parks maintenance and recreation, engineering and other community services.
- ◆ **Special Revenue Funds** - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for special purposes. Special revenue funds include State of Texas and Federal grants as well as Hotel/Motel tax revenues. The City has the following special revenue funds:

***Hike & Bike Trail System Fund-** This fund accounts for a grant for the Hike & Bike Trail System in the City.*

***Hotel/Motel Tax Fund-** Revenues are from a room occupancy tax with expenditures for the promotion of tourism and the convention and hotel industry.*

***Municipal Library Building Fund-** To account for interest earned from investments of customer deposits in the Enterprise Fund and interest earned on fund investments. Funds are expended for the benefit of the City of Alvin Library.*

***Special Investigation Fund-** This fund receives a share of money and property seized during drug related arrests. The funds are used by the police department for investigations involved drugs.*

ACCOUNTING SYSTEM

Description of Funds and Fund Types

Municipal Court Building Security Fund- This fund is set up to account for monies collected and used from Municipal Court fees required by state law for Municipal court building security purposes.

Municipal Court Technology Fund- This fund is set up to account for monies collected and used from Municipal Court fees as required by state law for Municipal technology purposes.

Donations- To account for donations received by the City. Funds are expended as specified by the donation.

- ◆ **Capital Projects Fund** - The Capital Projects Fund is used to account for the proceeds from the sale of general obligation bonds and expenditure of these proceeds for the acquisition or construction of fixed assets as designated in each bond issue or as authorized by Council. Sources of revenues are primarily proceeds of general obligation debt and transfers from other funds.
- ◆ **Debt Service Fund** - The Debt Service is used to account for the payment of interest and principal on all general obligation debts of the City. The primary source of revenue for debt service is property taxes.
- ◆ **Sales Tax-Street Improvements Fund** - The Sales Tax Street Improvement Fund is used to account for a portion of the Sales taxes received that Council has designated to be used for street projects, to support the streets and provide engineering and maintenance support of street. The primary source of revenues are primarily sales taxes received by the City.
- ◆ **Permanent Fund** - The Permanent Fund is used to account for the handling and maintaining of the City's Cemetery.



PROPRIETARY FUND

◆ Enterprise Funds

The Enterprise Funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user

ACCOUNTING SYSTEM

Description of Funds and Fund Types

charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

Water & Sewer- To account for revenues and expenses for water and sewer services for the residents of the City.

Sanitation- To account for the revenues and expenses for solid waste collection and disposal services for the residents of the city.

Emergency Medical Services- To account for revenues and expenses for emergency medical service for the residents of Alvin and the surrounding area.



INTERNAL SERVICE FUND- Internal Service funds are used to account for operations services provided by one department to other departments in the City on a cost reimbursement basis.

- ◆ **Central Shop-** To account for revenues and expenses for central shop which handles the maintenance of vehicles and equipment for the different departments of the City.
- ◆ **Vehicle Replacement Fund-** To account for the accumulation of vehicle replacement cost and purchase of vehicles.



ACCOUNT GROUPS

- ◆ **General Fixed Assets Account Group** - This account is established to account for the fixed assets owned by the City exclusive of those relating to proprietary fund operations. Expenditure transactions to acquire general fixed assets occur in the General Fund, Special Revenue Funds and Capital Projects Fund.
- ◆ **General Long-Term Debt Account Group** - This account group is used to account for the City's long-term liabilities which include general obligation bonds, certificates of obligation, time warrants, and capital lease obligations due at varying dates through 2015.

ACCOUNTING SYSTEM
Description of Funds and Fund Types



MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

- ◆ The City employs the modified accrual basis of accounting all funds except the Enterprise Fund. 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 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 should not exceed 60 days. Expenditures are recorded when a liability is incurred with the exception of debt service expenditures, which are recorded only when payment is due. The Enterprise Fund uses the accrual basis of accounting recognizing revenues when earned and expenses when incurred. Accounts receivable for services are recorded when billed. Unbilled amounts are not material and have not been accrued in the proprietary fund.



BASIS OF BUDGETING

- ◆ For budget purposes, all funds are budgeted according to the appropriate basis of fund accounting.

FINANCIAL MANAGEMENT POLICIES

Reserve Policies

- Resolution 04-R-22, a resolution of the City Council of the City of Alvin, Texas establishes a fund balance minimum of twenty-five percent (25%) of annual operating costs for the General Fund and fifty percent (50%) of annual debt payments for the debt service fund. The City will maintain sufficient funds to operate the City for a period of ninety days. The minimum fund balance of the General Fund should not be less than \$1,500,000 plus the balance of the compensated absences which shall include sick leave, vacation and compensatory time.
- In the Water and Sewer Enterprise Fund, the City will maintain an operating reserve of not less than four months of the current year's appropriation for operation and maintenance, which is defined as the total budget less debt service and capital project expenditures. In other enterprise operating funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies.
- Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases.

Financial Reporting Policies

- The City's accounting and financial reporting systems will be maintained in conformance with current accepted principles and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An independent public accounting firm will perform an annual audit.

Debt Service Policies

- Long-term debt will not be issued to finance current operations.
- The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed.
- Long-term debt will not exceed the City's resources for repaying the debt.
- The city shall have the power to borrow money on its credit, and to issue general obligation bonds for public improvement or any other purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the city previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas.

FINANCIAL MANAGEMENT POLICIES

- The city shall have the power to borrow money for the purpose of constructing, purchasing, improving or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the constitution or laws of the State of Texas and to issue revenue bonds payable solely from the properties and/or income from those public utilities or recreational facilities.
- The City of Alvin has no debt limit. However, in the State of Texas, General Obligation Bonds must be approved in an election with the majority of the votes cast being in favor of the issuance of bonds.

Personnel Policy

- The City of Alvin's goal is to attract and retain qualified personnel in the City organization by offering a competitive salary and benefit package.
- All full-time and regular part-time positions are carefully evaluated in order to compete with the local job market. New positions are created based on actual needs by a particular department or departments to meet the service delivery needs of the community.
- The City periodically utilizes community service programs for parks and community clean up and beautification. Also, the City makes effective use of temporary agency employees.

Fixed Assets

- These assets will be reasonably safeguarded and properly accounted for, and prudently insured. A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land or buildings, with the cost or value of such acquisition being \$5,000 or more with an expected useful life greater than one year.

ADMINISTRATIVE POLICY

➔ Budget Management and Adjustments

The object of this policy is to establish guidelines and procedures necessary to effectively administer and control the annual budget, a financial plan of operation for the City and the provision of services to the citizens.

- ◆ Responsibility is assigned to the City Manager who then delegates to each department head for maintaining expenditures within each object class account. Department heads are responsible for recommending transfers within the department. Approval from the City Manager is necessary to complete the process.
- ◆ All supplemental appropriations should be approved by the City Council.

This policy is necessary to enable a department to continue operations in times of emergency and change, yet still adhere to the budget requirements as outlined in the City Charter.

**POLICY STATEMENTS
ON INTERFUND TRANSFERS**

In the past, the City of Alvin has been making annual interfund transfers to reimburse the different departments in the General Fund for work performed to support various other funds. In fiscal year 2005-2006 the Utility Fund, EMS Fund, Sanitation Fund and Cemetery Fund will be charged a 2% franchise fee based on the 2004 actual operating revenues. The Utility Fund and EMS Fund will also be assessed an administrative charge for Human Resources, Automation and Accounting services.

The Sanitation Fund and Cemetery Fund will be charged 6% for these administrative costs and the Cemetery fund charged another 40% for work performed by parks, city clerk and engineering personnel.

The proposed transfers to the General Fund for the fiscal year 2005-2006 are: Utility Fund-\$219,182, Sanitation Fund-\$95,302, EMS Fund-\$44,091 and Cemetery Fund-\$20,573.

CITY OF ALVIN DONATION POLICY

I. Rationale

The City of Alvin desires to grow and prosper, whereby it offers its constituents the highest quality programs, services, facilities, and recreational offerings. There are many individuals, businesses, and entities that welcome the opportunity to be benefactors on behalf of the City. This policy is formulated to be amenable both to those unselfish patrons and sponsors who wish to give real and personal property and services of value to the City and to the recipient—the City, as well. Therefore, this policy is designed to promote the rendering of useful gifts to the City of Alvin with relative ease.

II. General

The City through the different departments will develop a list of acceptable items, with cost estimates with input from the Planning Commission, Parks Board, Senior Citizens Advisory Board, Alvin Volunteer Fire Department, Alvin Police Association and Alvin EMS Volunteer Association. This list will be approved by the City Council. The list may include some of the following examples: Parks playground equipment, Police equipment, Labor for specified projects/activities and other services.

The City of Alvin welcomes donations that appear on a list approved by City Council. Anyone wanting to donate services, real property, personal property, equipment, or money should contact the Finance Department to convey the nature of the gift and any stipulations regarding its use. The Finance Department will seek the City Manager's approval (his/her determination that the proposed donation appears on the pre-approved list, or if the proposed donation has not received approval, then the City Manager will evaluate the proposed donation to ensure that it adheres with this policy and present it for Council approval) prior to presenting the patron with a Donation Form. When the Donation Form is completed, the donated services, items, materials, and property will be accepted as City property. All documentation will reside in the Finance Department.

III. Exclusions

- A) Donations of real and personal property, and services are welcome, as long as they are not considered to be "mission critical." Broadly defined, "mission critical" refers to items, services, and property that are essential to the daily operation of the City.
- B) Donations will not be accepted from individuals or companies who have had a contractual relationship with the City within the last two years. Donations from franchises, however, will be accepted.

IV. Procedure for Development of List of Desired Items

- A) The City Manager will determine if the donation is acceptable based on a consultation with the appropriate department head before donations of real and personal property will be accepted from individuals or companies.
- B) Solicitations for donations by employees must be pre-approved by the City Manager.
- C) Because every City Department's needs and desires vary over time, this policy provides an avenue for the receipt of myriad acceptable items, materials, property, and services. The following list is a sampling of items and services that are needed by the City of Alvin: park playground equipment, outdoor seating, trees, shrubs, and flowers, park maintenance (adopt-a-park programs), real estate; travel and training, computer equipment, office furniture, office supplies, police, fire, and EMS equipment, food, decorations, and prizes for events, and labor for various projects and activities.

V. Procedure

- 1. The City of Alvin's Donation Policy will be publicized via the City website, bulletin boards, and civic groups.
- 2. The appropriate department must justify proposed donations.
- 3. Proposed donations will be communicated to the City Manager's office for approval.
- 4. Once approved, the patron will complete a Donation Form, which will serve as a legally binding document conveying the donation from the donor to the City of Alvin.
- 5. All documentation will reside in the Finance Department.
- 6. The City Manager will issue a quarterly report listing all donations to the City Council.
- 7. If a donated item necessitates future insurance and maintenance obligations, the following procedures must be followed:

- a. Obtain a complete description of the vehicle or equipment item, including make, model, year, serial number, vehicle identification number, and statement of condition.
 - b. Provide an estimate of current value and replacement value by using and referring to appropriate trade publications or other sources.
 - c. Establish and document the need for the item.
 - d. Estimate associated costs for ongoing maintenance and operations, and provide all documentation to the City Manager and Director of Finance.
8. Donations, which are valued at a sum of five hundred dollars (\$500.00) or greater, will be recognized by a certificate of appreciation and/or a press release.

VI. Desired Donations

The City Manager's office will be responsible for gleaning input regarding a list of desired items, property, materials, or services from all departments, boards, commissions, associations, and City Council committees. This list will be compiled and updated periodically on the City's website.



Annual Budget 2005-2006

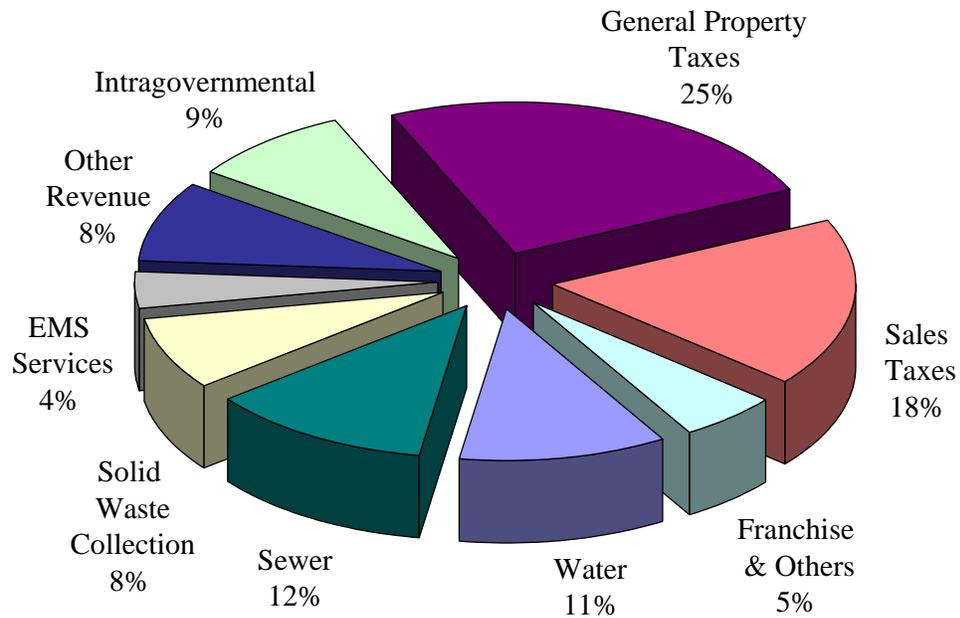
BUDGET SUMMARY ALL FUNDS FISCAL YEAR 2005-2006

FUND	REVENUES/RESOURCES	ACTUAL 2002/03	ACTUAL 2003/04	BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
111	General Fund	\$10,462,240	\$11,317,032	\$11,482,238	\$11,470,916	\$12,397,400
113	Tom Blakeney Trail System Fund/PhaseII	90,205	87,003	87,003	87,524	87,524
121	Hotel/Motel Tax Fund	297,010	442,255	485,180	485,974	472,980
122	Municipal Library Building Fund	110,267	115,014	109,175	110,239	110,169
123	Special Investigation Fund	50,534	222,630	221,363	197,004	116,924
124	Municipal Court Building Security Fund	60,126	47,434	56,934	53,450	62,950
125	Municipal Court Technology Fund	95,479	44,110	51,993	48,530	19,923
127	Donation Fund	9,209	14,304	10,948	24,988	39,174
132	Sales Tax Fund	2,923,704	2,623,307	2,685,523	2,808,788	3,386,422
141	Debt Service Fund	4,683,419	1,645,929	1,549,419	1,551,489	1,446,477
151	Permanent Fund	271,923	453,030	465,408	468,288	478,222
211	Utility Fund	12,683,759	17,062,842	21,996,270	17,522,937	15,496,665
212	Sanitation Fund	1,709,169	1,813,672	1,888,808	1,913,371	1,921,607
213	EMS Fund	1,536,817	2,751,733	2,136,005	2,082,048	2,170,306
221	Central Shop	604,200	563,645	536,825	538,538	595,824
222	Vehicle Replacement Fund	0	1,034,786	978,086	989,924	936,560
Total Revenues/Resources		\$35,588,061	\$ 40,238,726	\$ 44,741,178	\$ 40,354,008	\$ 39,739,127
EXPENDITURES/USES						
111	General Fund	8,860,673	8,493,895	8,687,122	8,529,480	9,439,355
113	Tom Blakeney Trial System Fund/PhaseII	188,267	0	0	0	0
121	Hotel/Motel Tax Fund	283,776	97,576	256,359	153,495	136,273
122	Municipal Library Building Fund	1,304	7,039	50,000	2,070	2,000
123	Special Investigation Fund	40,982	36,167	138,850	114,980	34,900
124	Municipal Court Building Security Fund	0	21,110	0	0	0
125	Municipal Court Technology Fund	59,592	6,267	41,757	39,757	9,495
127	Donation Fund	554	4,056	811	2,214	16,400
132	Sales Tax Fund	2,884,918	2,431,174	2,937,164	2,241,440	2,611,346
141	Debt Service Fund	3,692,751	1,190,748	1,049,926	1,048,314	897,593
151	Permanent Fund	21,571	37,622	45,499	40,066	45,573
211	Utility Fund	4,884,635	4,879,295	9,393,765	7,644,489	5,584,337
212	Sanitation Fund	1,564,881	1,669,464	1,831,026	1,783,327	1,791,166
213	EMS Fund	754,641	1,563,528	951,298	864,542	951,744
221	Central Shop	708,278	2,540,257	475,671	419,914	451,659
222	Vehicle Replacement Fund	0	422,814	300,100	300,100	97,200
Total Expenditures/Uses		\$ 23,946,823	\$ 23,401,012	\$ 26,159,348	\$ 23,184,188	\$ 22,069,041

SUMMARY OF REVENUES BY SOURCE- ALL FUNDS

Description	General Fund	Special Revenue Fund	Capital Projects	Sales Tax Fund	GO Bond Debt Fund	Permanent Fund	Utility Fund	Sanitation Fund	E.M.S. Fund	Internal Service Fund	Total
General Property Taxes	\$ 4,800,489				\$ 939,802						5,740,291
Sales Taxes	1,410,148			2,816,074							4,226,222
Franchise & Others	1,210,000										1,210,000
Water							2,625,363				2,625,363
Sewer							2,785,262				2,785,262
Solid Waste Collection								1,787,963			1,787,963
EMS Services									946,000		946,000
Intragovernmental	379,148		745,000				141,592			723,436	1,989,176
Other Revenue:											
Hotel Occupany Tax		140,500									140,500
Fines & Forfeitures	389,000	39,200									428,200
Permits & Licenses	432,470										432,470
Grant Proceeds		15,000									15,000
Donations		16,400									16,400
Investment Earnings	60,000	3,350	5,000	3,000	3,500	2,500	32,000	3,000	800	500	113,650
Other Incomes	774,709					47,500	34,000	600	6,000		862,809
Total Revenues	\$ 9,455,964	\$ 214,450	\$ 750,000	\$ 2,819,074	\$ 943,302	\$ 50,000	\$ 5,618,217	\$ 1,791,563	\$ 952,800	\$ 723,936	\$ 23,319,306

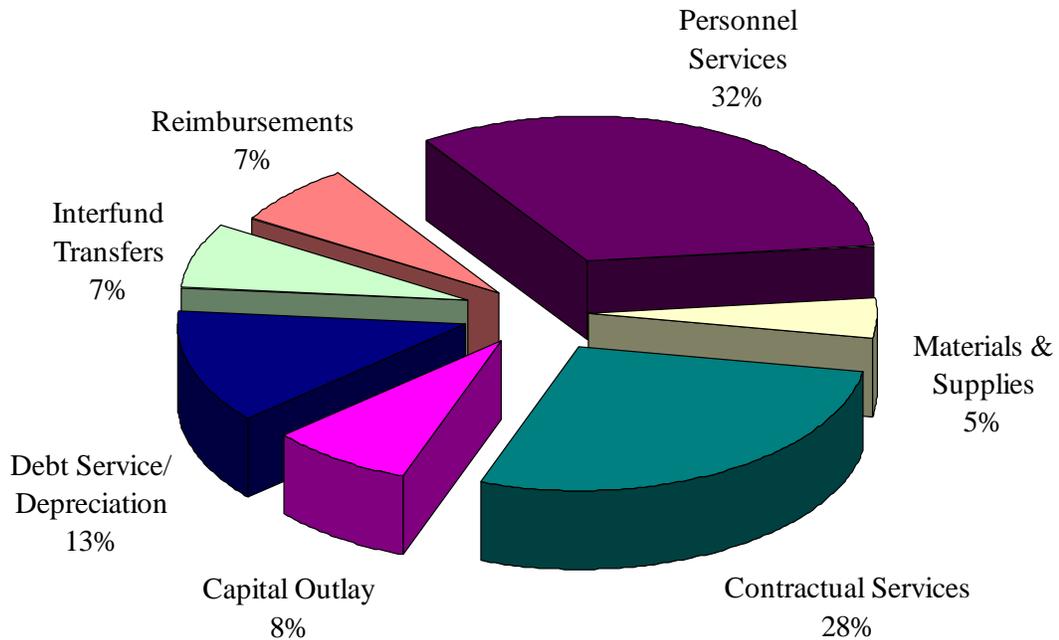
Revenues By Source- Operating Funds
FY 2005-2006



**SUMMARY OF EXPENDITURES
BY CLASSIFICATION- ALL FUNDS**

Classification	General Fund	Special Revenue Fund	Capital Projects Fund	Sales Tax Fund	GO Bond Debt Fund	Permanent Fund	Utility Fund	Sanitation Fund	EMS Fund	Internal Service Fund	Total
Personnel Services	\$ 6,690,842						\$ 1,177,656		\$ 578,304	\$ 180,469	\$ 8,627,271
Materials & Supplies	561,821	13,600					452,700		91,050	110,016	1,229,187
Contractual Services	3,550,446	139,140		225,000		25,000	1,447,054	1,550,573	233,859	153,174	7,324,246
Capital Outlay	375,615	15,000	745,000	785,000			120,000			105,200	2,145,815
Debt Service/Depreciation		34,033			897,593		2,386,927	45,291	4,440		3,368,284
Interfund Transfers	61,977	9,495		1,601,346		20,573		195,302	44,091		1,932,784
Reimbursements	(1,801,346)										(1,801,346)
Total Expenditures	\$ 9,439,355	\$ 211,268	\$ 745,000	\$ 2,611,346	\$ 897,593	\$ 45,573	\$ 5,584,337	\$ 1,791,166	\$ 951,744	\$ 548,859	\$ 22,826,241

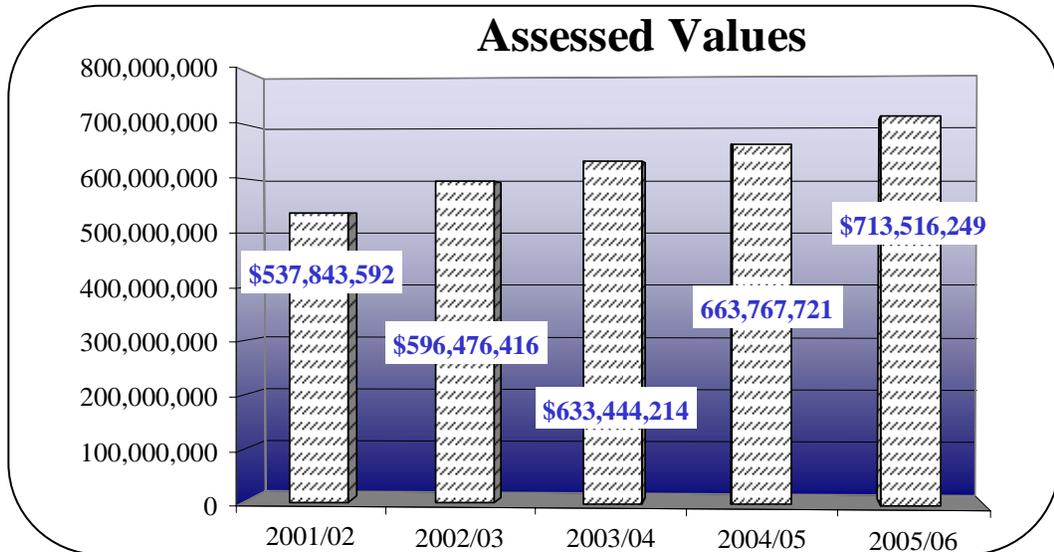
Expenditures By Classification
FY 2005-2006



Major Revenue Assumptions

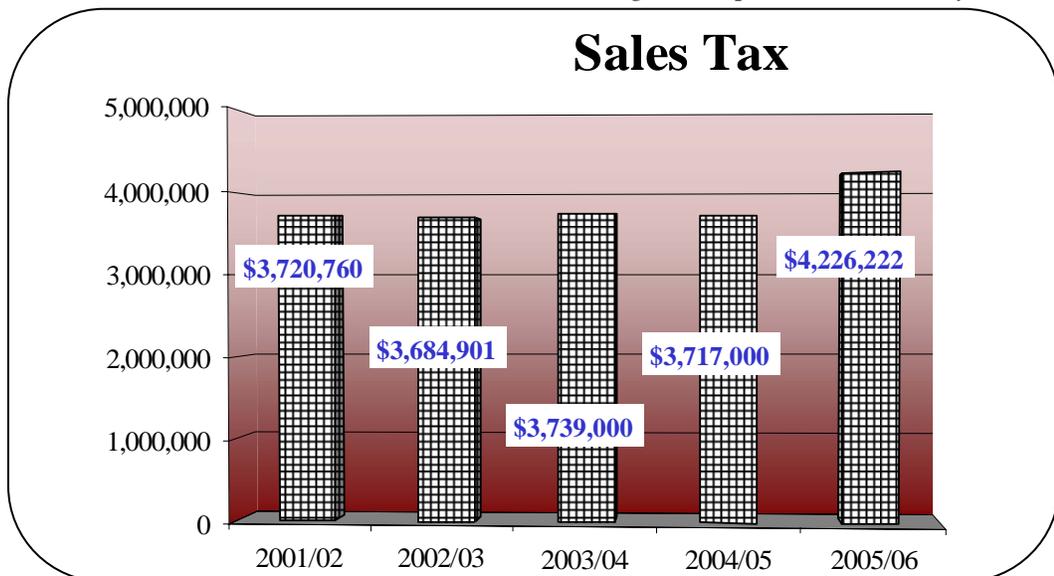
General Property Tax Revenue

The City's property values as certified by the Brazoria County Appraisal District are \$713,516,249, which includes the total value of \$2,443,304 for the three Tax Increment Reinvestment Zones that were created within the City. FY 2005/06 tax rate is set at .8036, of which .6784 is allocated for General Fund Operating & Maintenance and .1252 being allocated for Debt Service. The City has a collection history of 96% of the total levy.



Sales Tax Revenue

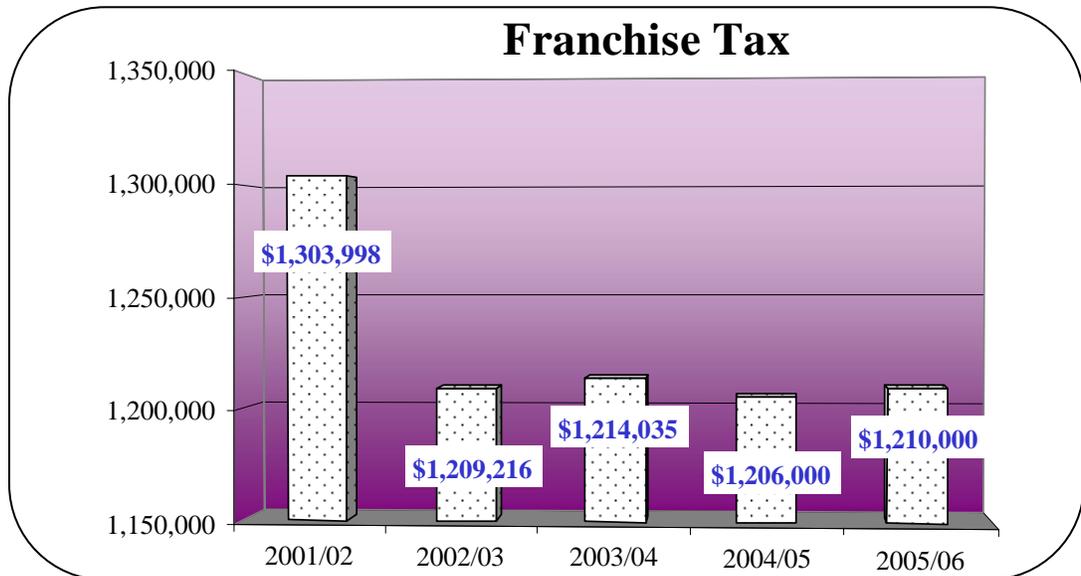
The sales tax rate in Alvin is 8.25%: 6.25% State tax, .5% Brazoria County tax and the City's share of 1.5%, of which 1% is allocated for street, drainage and sidewalk improvements and maintenance and .5% being allocated for property tax reduction. The City's total estimated revenue from it's share of sales tax is \$4,226,222 for FY 2005/06. The portion to reduce property tax is estimated at \$1,410,148. An increase in sales tax revenue is projected during FY 2005/06 due to an increase in new retail establishments being developed within the city.



Major Revenue Assumptions

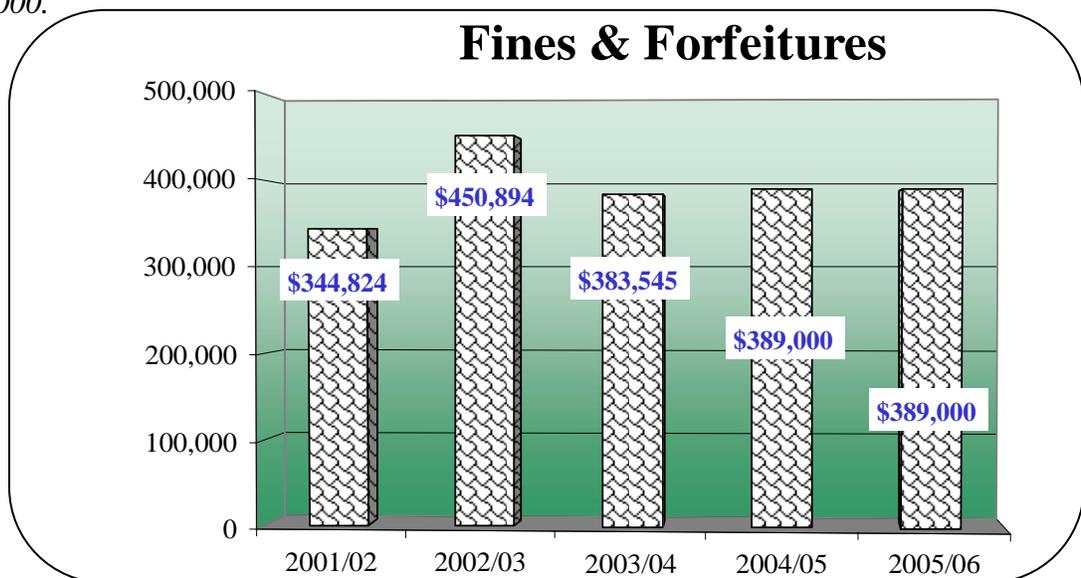
Franchise Tax Revenue

This revenue is generated through agreements with various utility providers operating within the City of Alvin. A franchise report is addressed in the Budget Message, which details the estimated revenue we anticipate to receive from the various providers; Texas Cable Partners, L.P., Texas New-Mexico Power Company, Reliant Energy-Houston Lighting & Power, Centerpoint Energy-Entex and Southwestern Bell. Estimated franchise revenue collections for FY 2005/06 are \$1,210,000.



Fines & Forfeitures

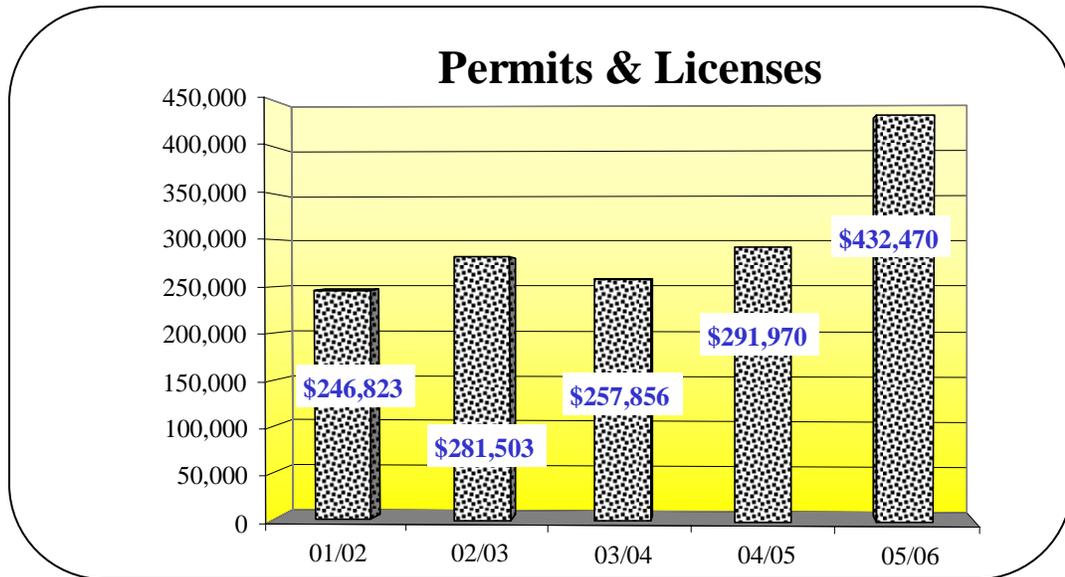
The Finance Department/Municipal Court program is responsible for collecting revenues from fines and forfeitures. Collections may fluctuate from year to year due to some fines & forfeitures being settled by either jail time or community service depending on state laws and departmental policies. Estimated revenue collections for FY 2005/06 remains the same as the previous year, \$389,000.



Major Revenue Assumptions

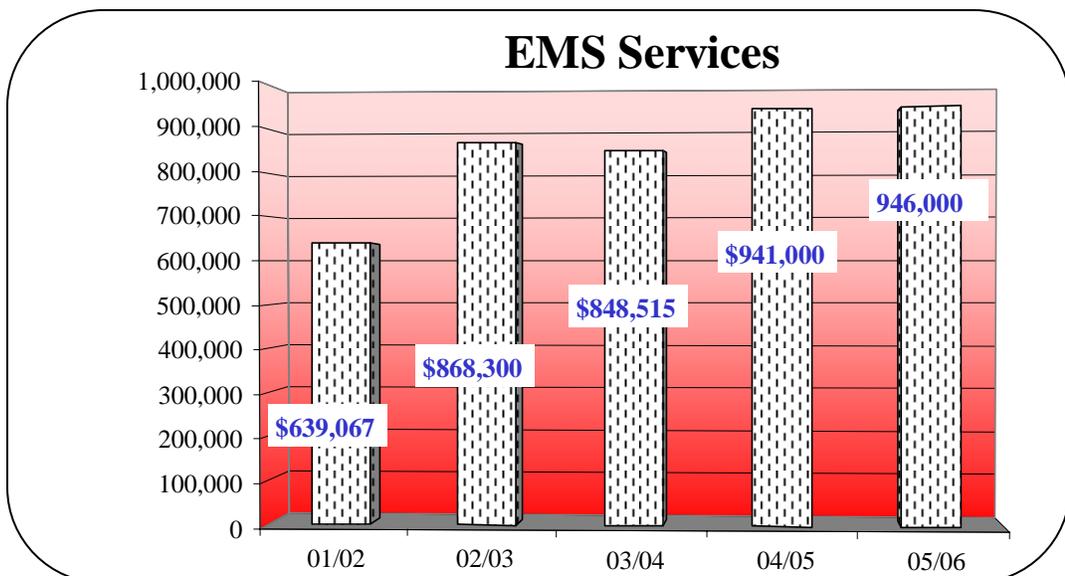
Permits & Licenses

The City assesses certain license and permit fees as a means of recovering the cost of regulating various activities. These revenues are generated from businesses, building and developing related permits and licenses, restaurants and other amusement establishments and merchant licenses. The City is anticipating approximately 300 new homes to be developed in FY 2005/06. The City is also seeing commercial growth, with the addition of a Home Depot and several other retail stores scheduled to open in the fall of 2005. FY 2005/06 revenues are estimated at \$432,470, which is significantly higher from the previous year.



Emergency Medical Service

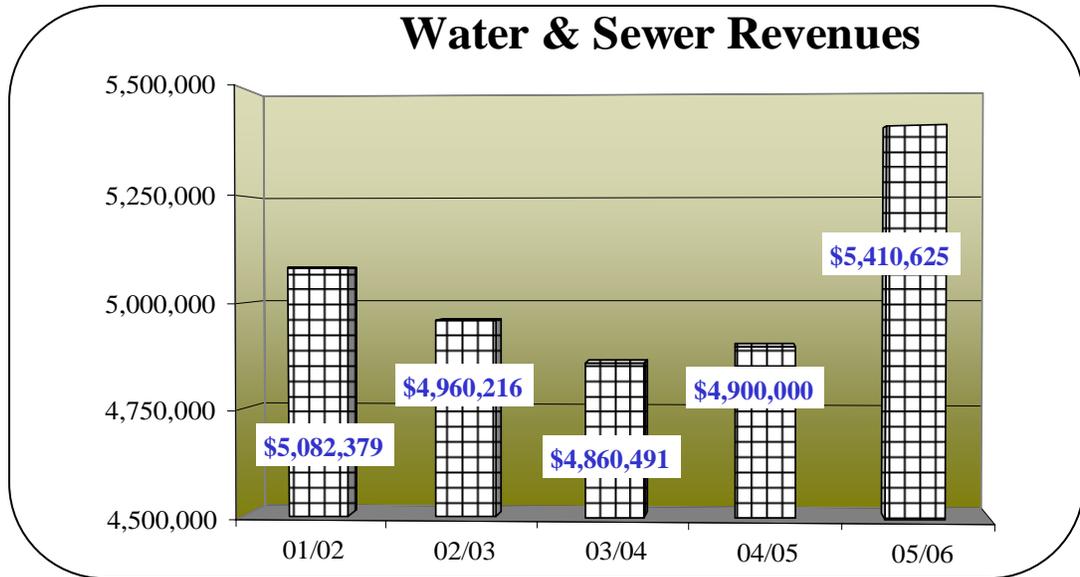
EMS contracted with a new billing service in July, 2003. The new billing service was more experienced and able to increase EMS revenues as reflected in FY 2003. FY 2005/06 revenue is estimated at \$946,000.



Major Revenue Assumptions

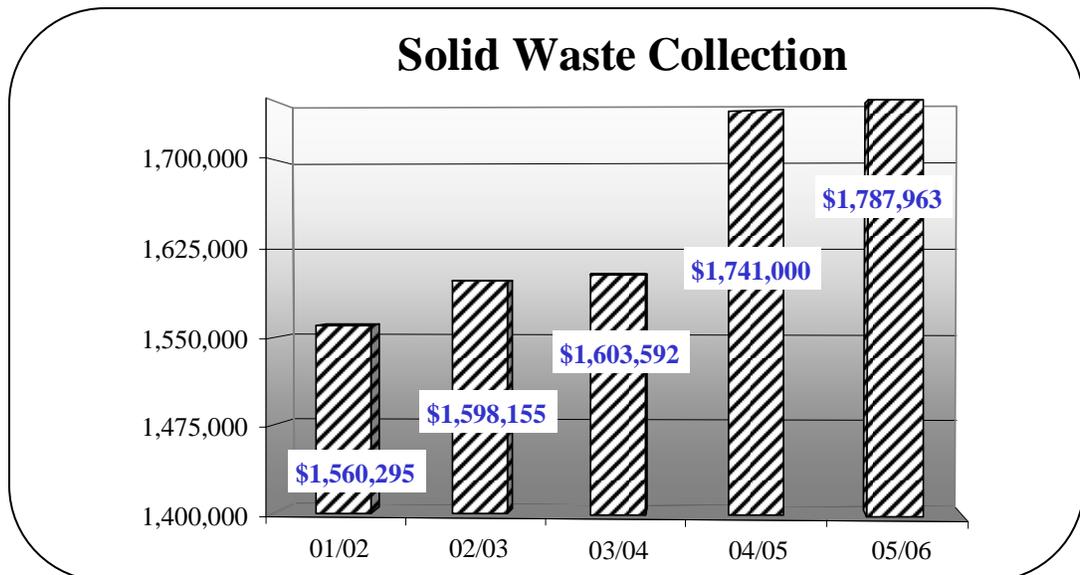
Utility Fund– Water & Sewer Revenues

This fund accounts for the water and wastewater utilities for the City of Alvin. The revenues for this fund are derived primarily from user charges. In FY 2000, the City implemented “winter averaging” which gives residential users a break on sewer charges. This program remains in effect. In FY 2004 we experienced a very wet/cool summer and revenue collection was down. Due to the growth the city is experiencing in both residential and commercial areas, revenues are projected to increase in FY 2005/06.



Sanitation Fund

Sanitation services have been contracted out since 1996. Revenues are generated through residential and commercial trash and garbage collection, brush and yard waste management, program recycling activities and heavy trash pickup. Due to the growth we are experiencing in residential and commercial areas, revenues are projected to increase in FY 2005/06.

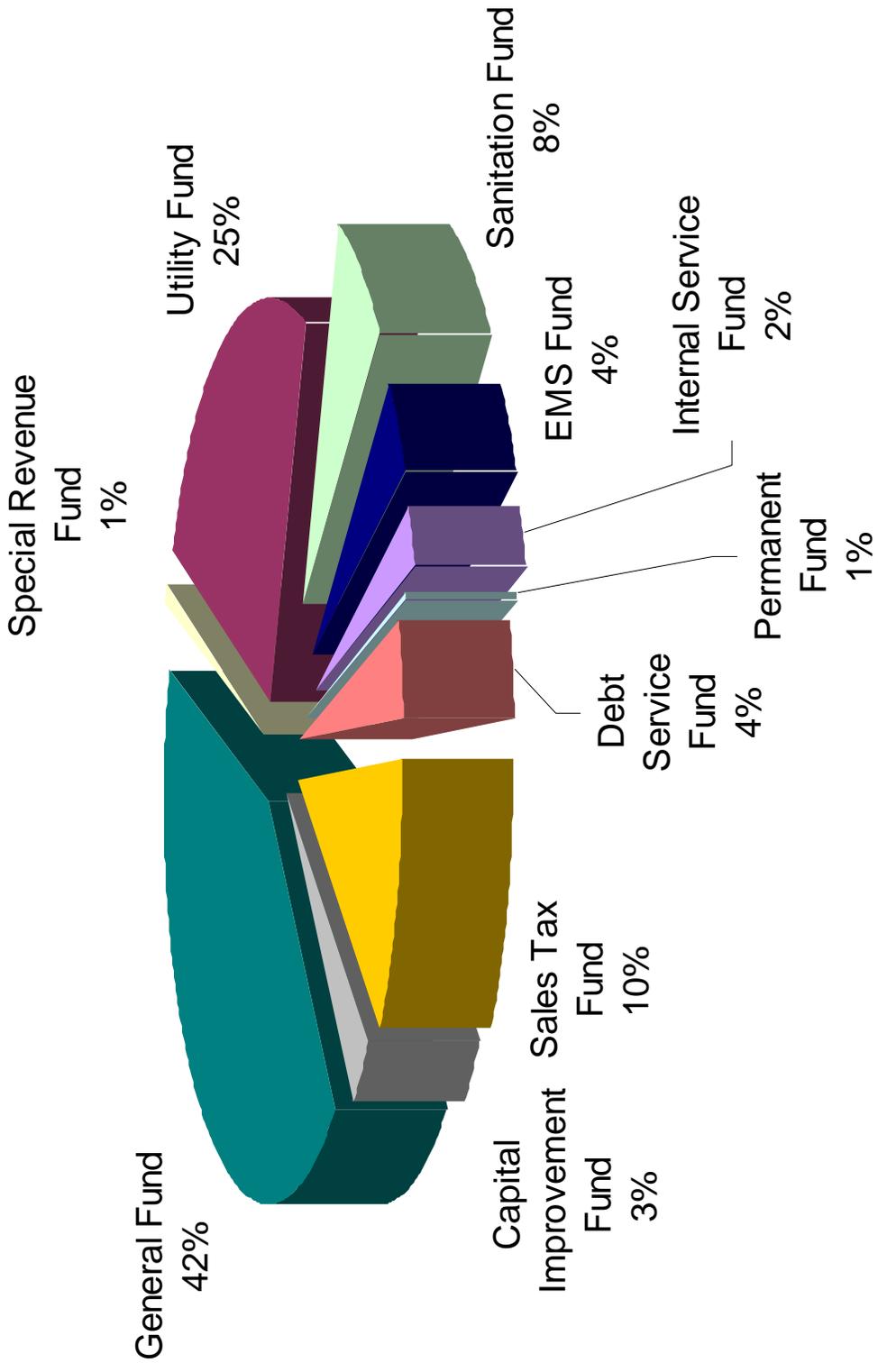


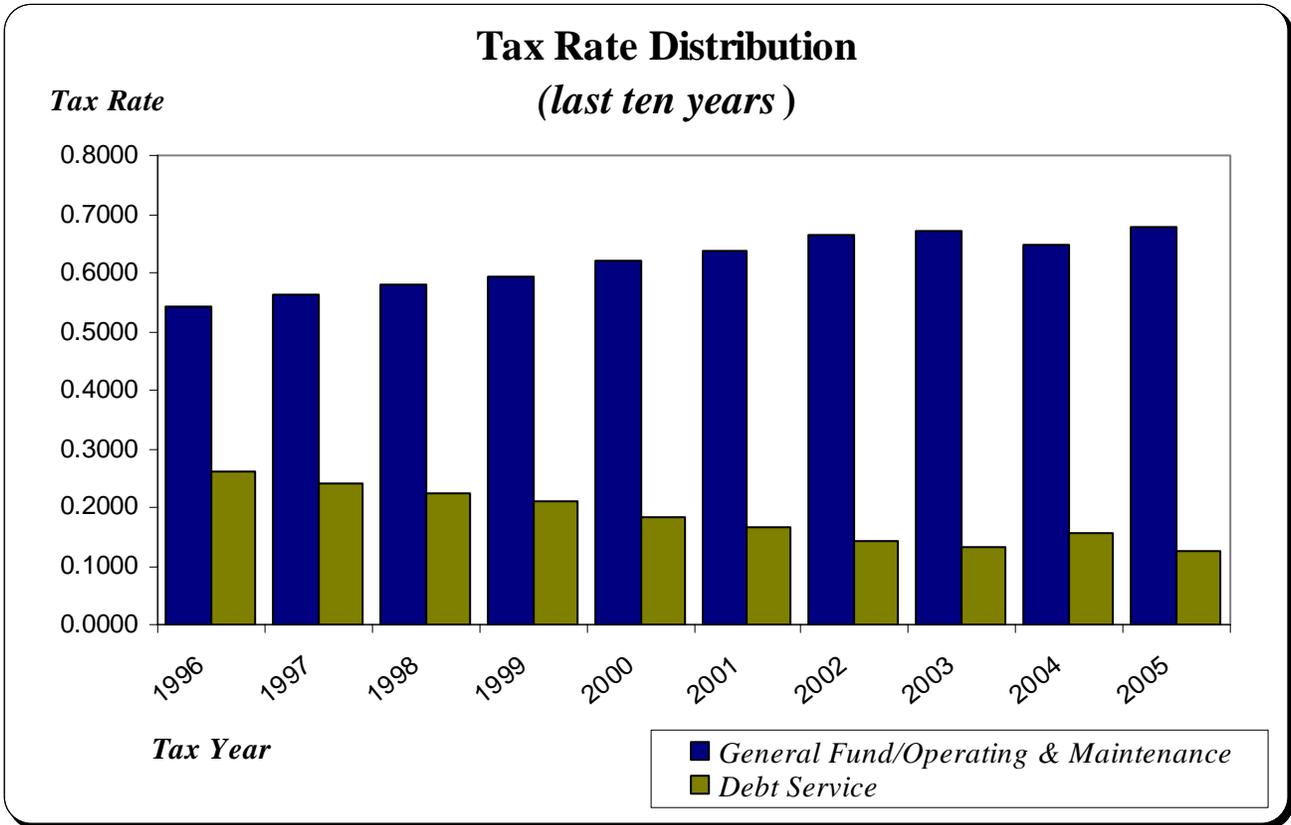
Annual Budget 2005-2006

OPERATING BUDGET BY FUND/DEPARTMENT BY CATEGORY FY 2005/06

DESCRIPTION	PROJECTED 2004/05	BUDGET	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACT SERVICES	CAPITAL OUTLAY	TRANSFERS	DEPRECIATION	REIMB.
City Council	71,027	61,766	23,898	4,550	33,318				
City Manager	524,844	540,928	331,981	38,250	140,697	30,000			
City Clerk	163,108	186,391	155,559	1,415	29,417				
Finance	560,999	623,790	455,794	19,485	138,488		10,023		
Legal	217,015	275,445	200,559	11,250	63,636				
Police	3,845,022	4,173,611	3,481,134	133,247	537,750		21,480		
Fire	433,761	875,255	206,193	67,674	295,986	299,000	6,402		
Engineering	601,595	631,089	677,524	26,010	127,555				(200,000)
Public Services- Street	811	0	626,688	168,450	759,473	37,015	9,720		(1,601,346)
Library	68,258	85,960		1,005	76,363		8,592		
Parks & Recreation	895,872	985,523	531,512	90,485	348,166	9,600	5,760		
Other Requirements	1,147,168	999,597			999,597				
Total General Fund	8,529,480	9,439,355	6,690,842	561,821	3,550,446	375,615	61,977		(1,801,346)
Special Investigation	114,980	34,900		9,900	10,000	15,000			
Court Technology Fund	39,757	9,495					9,495		
Court Building Security Fd	0	0							
Donation Fund	2,214	16,400		2,400	14,000				
Hotel/Motel Tax Fund	153,495	136,273			87,240	15,000		34,033	
Water	728,124	811,550	232,768	181,100	277,682	120,000			
Sewer	632,048	650,595	392,993	85,500	172,102				
Wastewater Treatment	709,230	855,804	297,756	169,400	388,648				
Billing/Collection	180,596	196,901	117,763	3,850	75,288				
Public Works Admin.	135,721	158,008	136,376	8,350	13,282				
Public Services Facility	96,018	113,820		4,500	109,320				
Other Requirements	5,162,752	2,797,659			410,732			2,386,927	
Total Utility Fund	7,644,489	5,584,337	1,177,656	452,700	1,447,054	120,000		2,386,927	
Waste Collection	1,730,233	1,733,875			1,538,573		195,302		
Waste Disposal	53,094	57,291			12,000			45,291	
Total Sanitation	1,783,327	1,791,166			1,550,573		195,302	45,291	
E.M.S. Fund	864,542	951,744	578,304	91,050	233,859		44,091	4,440	
Municipal Library Bldg Fd	2,070	2,000			2,000				
Permanent Fund	40,066	45,573			25,000		20,573		
Internal Service Fund	720,014	548,859	180,469	110,016	153,174	105,200			
TOTALS	\$ 19,894,434	\$ 18,560,102	\$ 8,627,271	\$ 1,227,887	\$ 7,073,346	\$ 630,815	\$ 331,438	\$ 2,470,691	\$ (1,801,346)

Expenditures By Fund- All Funds Fiscal Year 2005/06

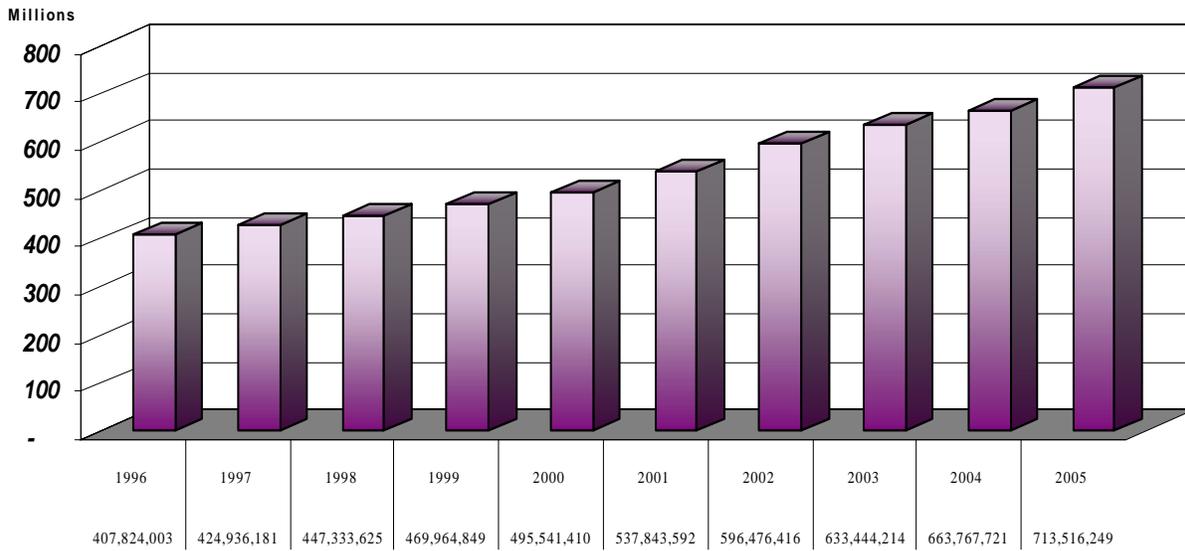




<i>YEAR</i>	<i>GENERAL FUND O & M</i>	<i>DEBT SERVICE</i>	<i>TOTAL TAX</i>	<i>TAXABLE VALUE</i>
1996	0.5439	0.2597	0.8036	407,824,003
1997	0.5622	0.2414	0.8036	424,936,181
1998	0.5797	0.2239	0.8036	447,333,625
1999	0.5920	0.2116	0.8036	469,964,849
2000	0.6215	0.1821	0.8036	495,541,410
2001	0.6381	0.1655	0.8036	537,843,592
2002	0.6628	0.1408	0.8036	596,476,416
2003	0.6702	0.1334	0.8036	633,444,214
2004	0.6486	0.155	0.8036	663,767,721
2005	0.6784	0.1252	0.8036	\$ 713,516,249

The City is permitted, by Article XI, Section 5, of the State of Texas Constitution and City Charter to levy property taxes up to \$2.50 per \$100 of assessed valuation for general government services, within the \$2.50 maximum levy there is no legal limit upon the amount of property taxes which can be levied for debt service. The property tax rate to finance general government service and debt service for FY 2005/06 is \$.6784 and \$.1252, respectively, per \$100 of assessed valuation. The 2005 assessed value is \$713,516,249.

Taxable Value History



2005 Top Twenty Taxpayers

WalMart Stores	Discount Store	16,578,260	2.32%
Ron Carter Ford-Toyota-Jeep Eagle	Auto Dealership	10,419,290	1.46%
Alvin Autoland, Inc.	Auto Dealership	10,219,040	1.43%
Weatherford US, LP	Petroleum	9,645,740	1.35%
Texas New Mexico Power Company	Electric Utility	8,715,630	1.22%
Southwestern Bell Telephone Company	Telephone Utility	5,954,890	0.83%
Texas Cable Partenrs, LP	Cable Utility	5,807,480	0.81%
Franks Casing Crew	Offshore Petroleum	5,579,180	0.78%
Gas Turbine Engines, Inc.	Refurbishing Turbines	4,733,990	0.66%
Team Industrial Services, Inc.	Industry	3,778,270	0.53%
Rice-Tec, Inc.	Rice Production	3,744,040	0.52%
One Mike Hall Real Estate, Inc.	Auto Dealership	2,596,030	0.36%
MBS Country village, Ltd.	Apartments	2,552,900	0.36%
Hillcrest Village Partners, LLP	Apartments	2,499,950	0.35%
Alvin Fairway Square Apartments	Apartments	2,219,060	0.31%
Centerpoint Energy, Inc.	Electric Utility	2,186,070	0.31%
Mankins Peter W.	Auto Dealership	2,157,010	0.30%
Stonegate Housing, Ltd.	Apartments	2,139,010	0.30%
Enterprise Leasing Company	Vehicle Leasing	2,047,220	0.29%
IMA Investments, LLC	Shopping Center	1,875,390	0.26%
<i>Sub-total of Top Twenty Taxpayers</i>		<u>105,448,450</u>	<u>14.78%</u>
<i>All Others</i>		608,067,799	85.22%
Total Assessed Valuation		\$ 713,516,249	100%

The Brazoria County Appraisal District is responsible for establishing appraised values according to procedures established by the Texas Legislature. Property taxes each year are levied on October 1st and are due upon receipt. They become delinquent on February 1st of the following year. The City's property taxes are billed and collected by the County Tax Assessor-Collector. After certification of the taxable values by the Central Appraisal District, the County bills the City's tax levies (around October), with additional tax bills sent in December, February, April and July. In July, delinquent taxes are submitted to the County's delinquent tax attorneys for final collection or other disposition.

Annual Budget 2005-2006

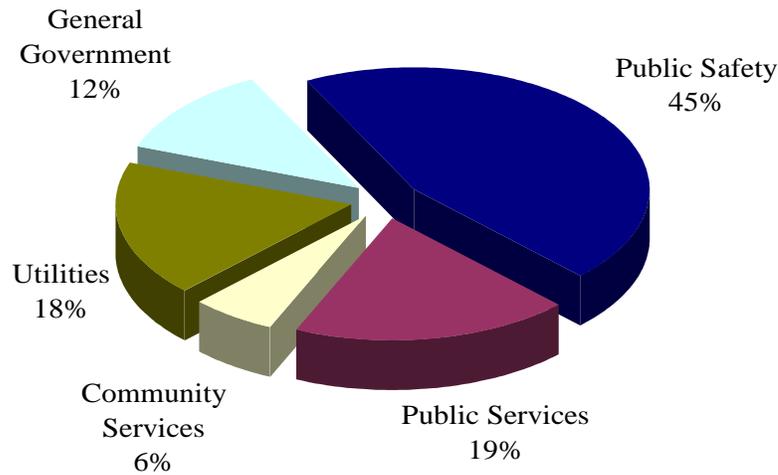
AUTHORIZED FTE PERSONNEL SUMMARY BY DEPARTMENT/PROGRAM FIVE YEAR COMPARISON

DEPARTMENT/PROGRAM	ACTUAL 2001-2002	ACTUAL 2002-2003	ACTUAL 2003-2004	BUDGET 2004-2005	BUDGET 2005-2006	FUNDING SOURCE
GENERAL FUND						
City Manager	3	3	2	2	2	General
Information & Technology	1	1	2	3.5	3.5	General
City Clerk	3	3	3	3	3	General
Finance						
Accounting/Finance	6	6	6	6	6	General
Human Resources	1	1	1	1	1	General
Municipal Court	2	2	2	2	2	General
City Hall	1	1	1	0	0	General
Legal	2	2	3	2	3	General
Police						
Administration	4	0	0	0	0	
Law Enforcement	28	40	42	42	43	General
Criminal Investigation	8	0	0	0	0	
Support Services	20	23	25	25	25	General
Community Services	3	2	0	0	0	
Code Enforcement	0	4	4	4	4	General
Fire	2	2	2.5	2.5	4	General
Public Services						
Streets	13	13	13	16	16	Sales Tax
Engineering						
Engineering	8	8	11	9	9	General
Inspections	9	6	3	3	4	General
Planning	1	1	0	0	0	
Parks & Recreation						
Administration	3	3	3.5	3.5	3.5	General
Parks Maintenance	4	4	4	3	3	General
Seniors Center	2.5	2.5	3.5	3	3	General
Facility Maintenance	0	0	2	1	1	General
TOTAL GENERAL FUND	124.5	127.5	133.5	131.5	136	
ENTERPRISE FUND						
Utility Fund						
Water	8	8	7	8	7.5	Utility
Sewer	7	7	9	9	8.5	Utility
Wastewater Treatment	8	7	7	7	8	Utility
Billing/Collection	3	3	3	3	3	Utility
Administration	4	4	4	3	4	Utility
TOTAL UTILITY FUND	30	29	30	30	31	
EMS FUND	2	2	2	2	2	EMS
TOTAL ENTERPRISE FUND	32	31	32	32	33	
INTERNAL SERVICE FUND/Central Shop	5	5	5	5	4	Central Shop
GRAND TOTAL- REGULAR POSITIONS	161.5	163.5	170.5	168.5	173	

FTE Summary By Function

Personnel Services makes up 46.5% of the current City's Operating Budget. General Government consist of the City Manager, City Clerk, Finance, and Legal Departments. Public Safety is made up of Fire, Emergency Medical Services and the Police Department. Public Services is a combination of the Street program, Engineering program, Inspection program and the Central Shop program. Utilities is made up of the Water program, Sewer program, Wastewater Treatment program, Utility Administration program and the Utility Billing program. In the following graph the percentage of staffing is categorized by function.

2005/2006 STAFFING BY FUNCTION
Percent of Total



STAFFING COMPARISON BY FUNCTION

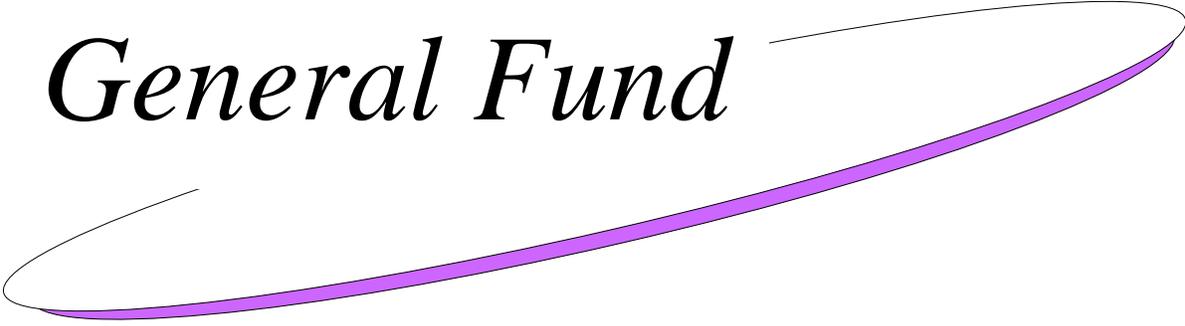
Full-Time Equivalent Positions

<i>Function/Program</i>	2002-2003 <i>ADOPTED</i>	2003-2004 <i>ADOPTED</i>	2004-2005 <i>ADOPTED</i>	2005-2006 <i>APPROVED</i>
General Government	19	20	19.5	20.5
Public Safety	73	75.5	75.5	78
Public Services	33	32	33	33
Community Services	9.5	13	10.5	10.5
Utilities	29	30	30	31
Total Authorized FTE	163.5	170.5	168.5	173

The adopted budget for FY 2004/05 reflects a decrease in personnel due to reclassifications in the Information Technology program, the Engineering program, the Street program and within the Parks Department. During FY 2004/05 City Council approved an increase in staffing by 1) reclassifying the Administrative position in the Fire Department from part-time to full-time 2) creating a part-time legal clerk in the Legal Department and 3) creating a full-time Lieutenant position in the Police Department. Also, the Fire Marshal position budgeted under the Police Department- Code Enforcement Program was transferred to the Fire Department. This increased staffing by two, bringing the adjusted total of positions at 9/30/05 to 170.5. In FY 2005/06 staffing increased by 1) eliminating the part-time legal clerk position in the Legal Department and creating a full-time Legal Secretary position 2) creating a full-time Code Enforcement Clerk position in the Police Department- Code Enforcement program and 3) creating a full-time Inspector position in the Engineering Department- Inspection Program. FY 2005/06 changes increased staffing by an additional 2.5 positions, for a grand total of 173 positions.



General Fund



Used to account for all financial transactions not properly includable in other funds. The principal source of revenues of the General Fund are property taxes, sales and use taxes, franchise fees, permit fees, and fines and forfeitures. Expenditures are for general government, finance, public safety, public works, culture parks maintenance and recreation, planning, community services and engineering.

Annual Budget 2005-2006

**GENERAL FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR-END 2004/05	BUDGET 2005/06
Beginning Fund Balance	\$ 2,734,628	\$ 2,823,138	\$ 2,823,138	\$ 2,941,436
REVENUES:				
General Property Taxes	4,218,170	4,256,346	4,257,411	4,800,489
Payment in Lieu of Taxes	10,000	10,000	22,778	0
Sales Taxes	1,261,243	1,226,610	1,305,841	1,410,148
State Mixed Drink Tax	15,346	14,000	7,853	14,000
Franchise Taxes	1,475,837	1,206,000	1,186,987	1,210,000
Penalty & Interest	89,993	81,834	81,834	94,309
License & Permits	266,378	291,970	284,385	432,470
Grants	4,550	116,556	19,340	0
Charges for Services	78,570	304,000	289,700	311,000
Fines & Forfeitures	376,233	389,000	372,918	389,000
Investment Earnings	37,292	40,000	90,000	60,000
Rental Income	24,017	25,000	45,412	25,000
Intragovernmental	655,000	663,384	663,384	379,148
Bond Proceeds	0	0	0	299,000
Other Income	69,776	34,400	19,935	31,400
Total Revenues	8,582,405	8,659,100	8,647,778	9,455,964
Total Revenue & Resources	11,317,033	11,482,239	11,470,916	12,397,401
EXPENDITURES:				
City Council	70,846	79,996	71,027	61,766
City Clerk	167,787	177,857	163,108	186,391
City Attorney	244,852	261,346	217,015	275,445
City Manager	515,105	530,719	524,844	540,928
Finance	629,622	603,474	560,999	623,790
Other Requirements	1,101,395	1,003,486	1,147,168	999,597
Police	3,865,474	4,063,636	3,845,022	4,173,611
Fire	414,333	630,582	433,761	875,255
Engineering	433,065	346,658	601,595	631,089
Streets	38,119	0	811	0
Parks & Recreation	947,547	906,681	895,872	985,523
Library	65,749	82,688	68,258	85,960
Total Expenditures	8,493,894	8,687,122	8,529,480	9,439,355
Revenue Over/(Under) Expenditures	88,511	(28,022)	118,298	16,609
Ending Fund Balance	\$ 2,823,138	\$ 2,795,116	\$ 2,941,436	\$ 2,958,046

Annual Budget 2005-2006

**GENERAL FUND
Revenue Detail**

DESCRIPTION	ACTUAL 2003/04	BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
GENERAL PROPERTY TAXES				
Current	\$ 4,084,961	\$ 4,091,678	\$ 4,091,678	\$ 4,610,871
Delinquent	129,020	163,668	163,668	188,618
Occupation Taxes on Fee	4,188	1,000	2,065	1,000
Penalty & Interest	89,993	81,834	81,834	94,309
TOTAL	4,308,162	4,338,180	4,339,245	4,894,798
PAYMENT IN LIEU OF TAXES				
Payment in Lieu of Taxes	0	0	12,778	0
Payment in Lieu of Performance Bond	10,000	10,000	10,000	0
TOTAL	10,000	10,000	22,778	0
SALES TAXES	1,261,243	1,226,610	1,305,841	1,410,148
STATE MIXED DRINK TAX	15,346	14,000	7,853	14,000
FRANCHISE TAXES				
Gas	74,728	63,000	63,000	66,000
Electric	1,062,459	799,000	799,000	800,000
Telephone	149,428	155,000	145,374	141,000
Telephone Lines Right-of-Way	69,829	70,000	60,614	64,000
Cable TV	119,392	119,000	119,000	139,000
TOTAL	1,475,836	1,206,000	1,186,988	1,210,000
LICENSE & PERMITS				
Electrical License	9,780	11,000	60	11,000
Building Permits	88,560	112,000	107,448	220,000
Special Permits	150	100	0	100
Dog Permits	1,694	1,000	1,469	1,000
Demolition	15,411	1,000	1,267	1,000
Electrical Permits	20,546	15,000	20,902	20,000
Plumbing Permits	14,341	15,000	15,444	15,000
Moving Permits	400	800	400	800
Taxi Permits	450	420	520	420
Beer Permits	2,360	2,500	2,020	2,500
Mechanical Permits	6,399	6,000	6,242	6,000
Placement Permit Fee	900	1,000	1,200	1,000
Restaurant Permit	23,025	30,000	24,433	30,000
Pool Tables	385	700	3,707	3,700
Wrecker Permits	0	0	1,067	1,000
Bowling Permits	0	50	67	50
Peddlers & Solicitors	175	0	100	0
License Test	45	50	0	50
Portable Sign Inspection Fee	0	100	0	100
Portable Sign Permit Fee	0	250	0	250
Re-Inspection Fee	2,175	500	4,967	4,500
Water/Sewer Tap Inspection Fee	2,534	4,000	1,471	4,000
Plan Checking Fee	42,762	40,000	53,006	50,000
Animal Pound Fees	3,979	5,000	3,348	5,000
Subdivision Plat Fees	13,180	9,500	12,605	13,000
Plan Deposit Fee	1,600	3,000	2,613	3,000
Engineering Fees- Surveying	15,527	13,000	13,977	13,000
Amusement Store License	0	0	1,253	1,200

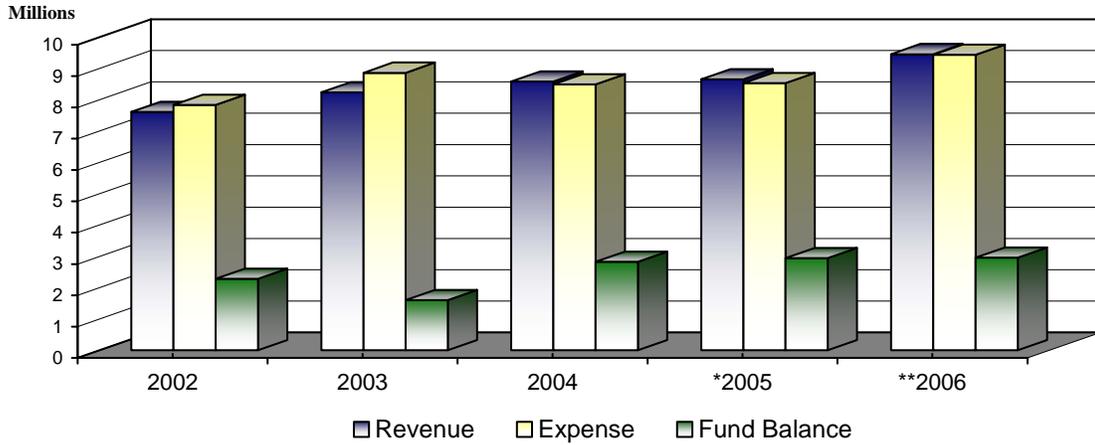
Annual Budget 2005-2006

**GENERAL FUND
Revenue Detail**

DESCRIPTION	ACTUAL 2003/04	BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Amusement Center License	0	0	4,800	4,800
Fire Marshall Fees	0	20,000	0	20,000
TOTAL	266,378	291,970	284,386	432,470
GRANTS				
Grant Proceeds- FEMA Grant	0	101,556	0	0
Grant- Texas Forest Service	4,550	0	4,340	0
Brazoria County	0	15,000	15,000	0
TOTAL	4,550	116,556	19,340	0
CHARGES FOR SERVICES				
Emergency Service District Fee	0	180,000	180,000	180,000
Hillcrest Fire Service	0	21,000	21,000	28,000
Parks & Recreation Program	29,616	35,000	39,253	35,000
Senior Citizen Program Revenue	3,957	5,000	4,555	5,000
Swimming Pool	28,669	45,000	25,517	45,000
Sports Agreement Revenue	16,329	18,000	19,375	18,000
TOTAL	78,570	304,000	289,700	311,000
FINES AND FORFEITS	376,233	389,000	372,918	389,000
INVESTMENT EARNINGS	37,292	40,000	90,000	60,000
RENTAL INCOME				
Rental Income- City Property	4,479	0	22,143	0
Rental- Senior Citizen's Center	19,539	25,000	23,269	25,000
TOTAL	24,018	25,000	45,412	25,000
INTRAGOVERNMENTAL				
Utility Fund- Adm Charge	450,000	421,351	421,351	219,182
Sanitation Fund- Adm Charge	150,000	159,873	159,873	95,302
EMS- Adm Charge	35,000	61,661	61,661	44,091
Administrative Costs- Cemetery	20,000	20,499	20,499	20,573
TOTAL	655,000	663,384	663,384	379,148
BOND PROCEEDS	0	0	0	299,000
OTHER INCOMES				
Insurance Claim Recovery	3,469	3,000	465	3,000
Misc. Reimbursement	975	0	0	0
Sales of Maps	47	100	16	100
Fees Copies/JP & Police	640	100	70	100
Sales of Code Copies	883	600	558	600
Misc. Income	57,645	21,000	11,792	21,000
Return Check Fee	125	100	33	100
Inmate Phone Revenue	592	500	546	500
Mowing Account	4,711	8,000	5,046	5,000
Mowing Liens	689	1,000	1,409	1,000
TOTAL	69,776	34,400	19,935	31,400
TOTALS	\$ 8,582,405	\$ 8,659,100	\$ 8,647,778	\$ 9,455,964

GENERAL FUND

5- YEAR REVENUE, EXPENSE AND FUND BALANCE

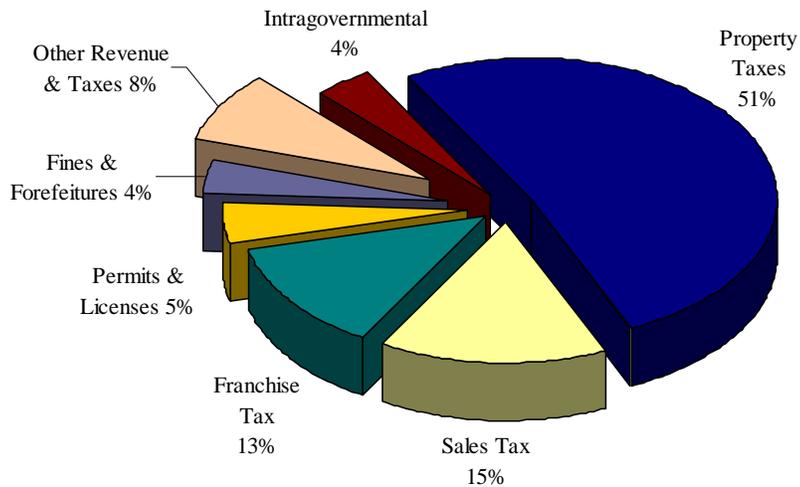


	2002	2003	2004	2005	2006
Revenue	7,612,000	8,238,000	8,582,000	8,648,000	9,456,000
Expense	7,833,000	8,861,000	8,494,000	8,530,000	9,439,000
Fund Balance	2,283,000	1,602,000	2,823,000	2,941,000	2,958,000

* Projected ** Estimated

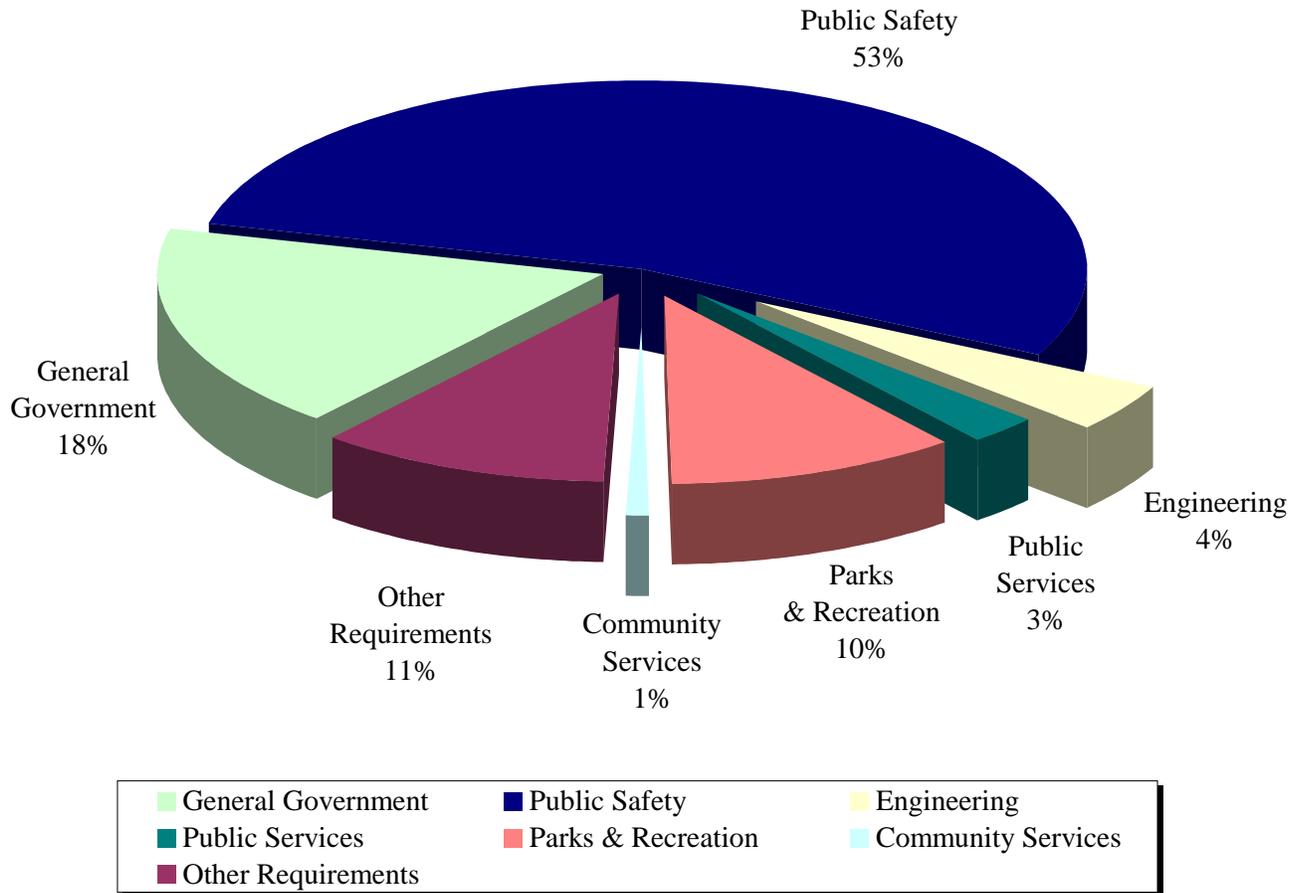
FY 2006 Revenues By Source

\$9,455,964



■ Property Taxes	\$4,894,798	■ Sales Taxes	\$1,410,148	■ Franchise Taxes	\$1,210,000
■ Permits & Licenses	\$432,470	■ Fines & Forfeitures	\$389,000	■ Other Revenue & Taxes	\$740,400
■ Intragovernmental	\$379,148				

General Fund
FY 2006 Estimated Expenditures By Function
\$9,439,355



General Government expenditures total \$ 1,688,320; Departments in this category are City Council, City Clerk, City Attorney, City Manager and Finance

Public Safety expenditures total \$ 5,048,866; This category includes Police and Fire

Engineering Department expenditures total \$ 397,138 (reflects a reimbursement from the Street Program for \$200,000)

Public Services expenditures total \$233,951; This category includes the Street Program (reflects a 100% reimbursement from Sales Tax) and the Inspection Program

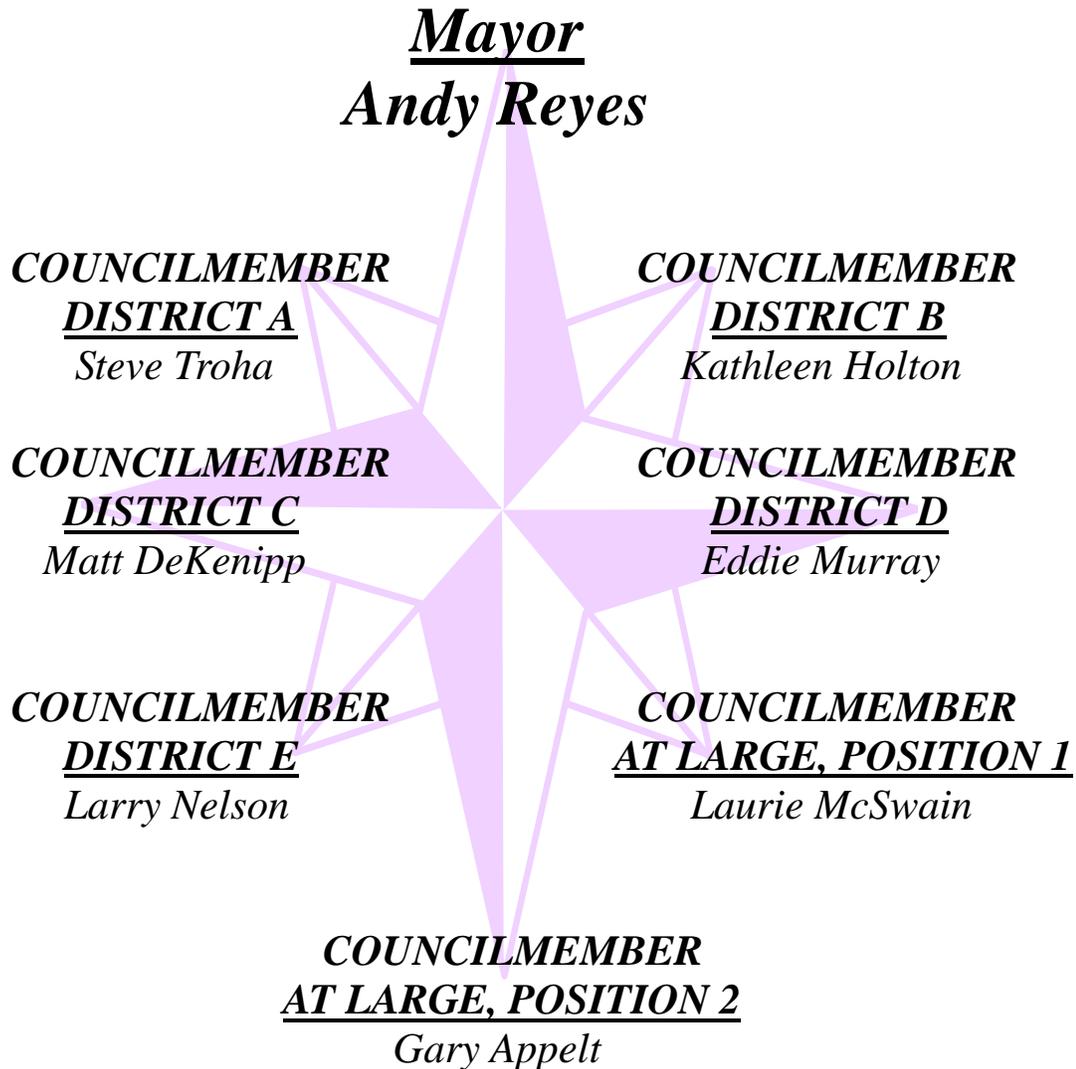
Parks & Recreation Department expenditures total \$985,523

Community Services expenditures for the City Library total \$85,960

Other Requirements expenditures total \$999,597 and includes contractual services for auditing & accounting, insurance, workers' compensation, dues and memberships and contributions

Alvin City Council

Fiscal Year 2005/2006



*The **City Council** consists of a Mayor and seven Councilmember's and is the elected governing body of the City of Alvin. The Mayor and two Councilmember's are elected at large; other Councilmember's are elected to serve one of five municipal voting districts. In all cases, election is by plurality. The Mayor and Councilmember's serve staggered two year terms and may serve no more than four (4) terms of office (inclusive of unexpired terms) nor shall the tenure of office exceed eight (8) years.*

Annual Budget 2005-2006

City Council	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personnel Services	\$ 23,898	\$ 23,898
	2000	Materials and Supplies	4,550	4,550
	3000	Contractual Services	51,548	33,318
	4000	Capital Outlay	0	0
	Total		\$ 79,996	\$ 61,766

Schedule of Personnel	Number of Positions	Number of Positions
------------------------------	--------------------------------	--------------------------------

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 70,846	\$ 79,996	\$ 71,027	\$ 61,766
% of City's Operating Total	0.31%	0.37%	0.33%	0.33%
Full Time Staff	0	0	0	0

Financial Highlights

The City Council budget for FY 2005/06 is lower than the previous year mainly due to a reduction in the rental of office equipment, beautification and training/travel.

Annual Budget 2005-2006

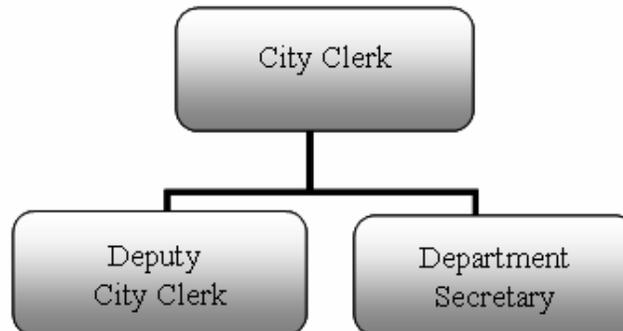
City Council

General Fund/ Account 4110-1001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	(59)	0	0	0
Council/Mayor Stipends	1010	20,000	21,600	21,199	21,600
Social Security	1011	1,071	1,698	1,668	1,698
Auto Allowance	1018	600	600	600	600
TOTAL		21,612	23,898	23,467	23,898
MATERIALS & SUPPLIES					
General Office Supplies	2101	1,764	1,500	1,493	1,500
Office Copy Supplies	2103	422	300	79	300
Council Miscellaneous Expense	2299	2,806	2,750	1,671	2,750
TOTAL		4,992	4,550	3,243	4,550
CONTRACTUAL SERVICES					
Video Taping	3115	8,800	9,920	7,466	9,920
Telephone Expense	3201	898	728	809	498
Postage & Freight	3202	1,041	900	329	900
Training & Travel	3203	9,153	17,000	16,928	12,000
Beautification	3617	3,000	5,000	5,000	0
Rental of Office Equipment	3702	11,000	5,500	5,559	0
Council Contingency	3940	10,350	12,500	8,225	10,000
TOTAL		44,242	51,548	44,317	33,318
TOTALS		\$ 70,846	\$ 79,996	\$ 71,027	\$ 61,766

City Clerk Department

*The **City Clerk's** office is responsible for keeping minutes and for preserving books, files, records, documents and contracts and issues required notices. Other areas of responsibility include the cemetery, whereas the chief goal is to provide timely and accurate information concerning the cemetery and to improve the appearance and the marketing of the cemetery. Another area of responsibility is Council support. The goals are to provide adequate opportunity for Council's review of each agenda, to ensure adequate support materials for each agenda item, to properly maintain the proceedings of the Council, to properly communicate with the Council, and to provide the necessary tasks related to the Boards and Commissions. Another area of responsibility is to be a custodian of the records. The City Clerk also manages the city elections.*



Annual Budget 2005-2006

City Clerk	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personnel Services	\$ 147,301	\$ 155,559
	2000	Materials and Supplies	1,415	1,415
	3000	Contractual Services	29,141	29,417
	Total		\$ 177,857	\$ 186,391

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Clerk	V	1	1
Deputy City Clerk	8	1	1
Department Secretary	6	1	1
Total		3	3

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 167,787	\$ 177,857	\$ 163,108	\$ 186,391
% of City's Operating Total	0.73%	0.82%	0.75%	1.00%
Full Time Staff	3	3	3	3

Financial Highlights

The amended budget for FY 2004/05 reflects an increase in funding for advertising costs and election supplies. However, advertising expenses are projected to be lower at year end. FY 2005/06 reflects a slight budget increase due to cost-of-living increases. The City Clerk Department is staffed by three full-time positions.

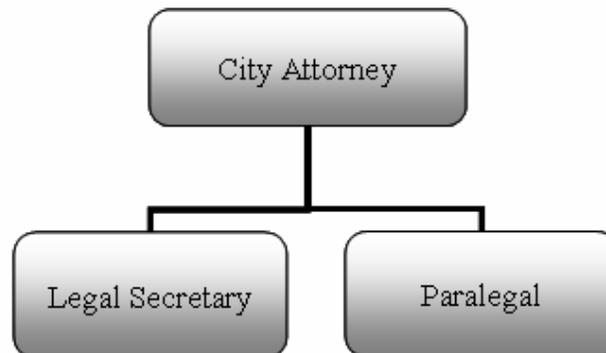
Annual Budget 2005-2006

City Clerk Department
General Fund/ Account 4110-1002

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	115,321	118,373	115,055	124,664
Overtime	1005	732	700	0	700
Longevity	1006	4,883	5,402	4,953	5,691
TMRS	1009	11,115	11,041	11,092	11,948
Social Security	1011	9,125	9,385	8,887	10,156
Auto Allowance	1018	2,428	2,400	2,485	2,400
TOTAL		143,604	147,301	142,472	155,559
MATERIALS & SUPPLIES					
General Office Supplies	2101	826	900	538	900
Magazines, Maps & Books	2102	178	175	75	175
Office Copy Supplies	2103	62	240	78	240
Minor Tools & Equipment	2401	0	100	0	100
TOTAL		1,066	1,415	691	1,415
CONTRACTUAL SERVICES					
Consultant Services	3102	4,161	4,574	3,165	5,000
Recording Fees	3108	526	500	224	500
Telephone Expense	3201	1,162	1,582	1,389	1,632
Postage & Freight	3202	183	220	180	220
Training & Travel	3203	679	1,500	1,752	1,500
Advertising & Public Notices	3301	11,748	14,675	8,506	12,675
Surety, Fidelity Bonds	3402	125	130	0	130
Office Equipment Repairs	3603	0	160	0	160
Dues & Membership	3901	456	400	480	400
Election Supplies	3921	4,078	5,400	4,249	7,200
TOTAL		23,117	29,141	19,945	29,417
TOTALS		\$ 167,787	\$ 177,857	\$ 163,108	\$ 186,391

City Attorney Department

The **City Attorney's** office provides legal advice and recommendations to the Mayor, City Council, City Manager and other City employees. In providing such advice the City Attorney may conduct legal research of pertinent issues. The City Attorney drafts ordinances, resolutions, contracts, real estate documents, and all forms of legal documents for the City. The City Attorney prosecutes cases in Municipal Court and works closely with the Municipal Court program. The City Attorney represents the City in certain lawsuits and performs the related work. The City Attorney coordinates and monitors lawsuits and claims handled by outside attorneys and claims investigators. The City Attorney's goal is to provide sound legal advice.



Annual Budget 2005-2006

City Attorney	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personnel Services	\$ 174,859	\$ 200,559
	2000	Materials and Supplies	14,400	11,250
	3000	Contractual Services	72,087	63,636
	Total		\$261,346	\$275,445

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Attorney	CA	1	1
Paralegal	III	1	1
Legal Secretary	8	0	1
Total		2	3

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 244,852	\$ 261,346	\$ 217,015	\$ 275,445
% of City's Operating Total	1.07%	1.21%	1.00%	1.48%
Full Time Staff	3	2	2	3

Financial Highlights

Expenditures in the salaries, materials & supplies and contractual accounts are projected to be less in FY 2004/05 than budgeted. In FY2004/05 the City Attorney Department was staffed by two full-time employees, the City Attorney and a Paralegal, and one part-time employee. In FY 2005/06 the part-time clerical position was eliminated and a full-time Legal Secretary position has been created. The budget for FY 2005/06 reflects an increase in salaries due to this new position and employee cost-of-living increases.

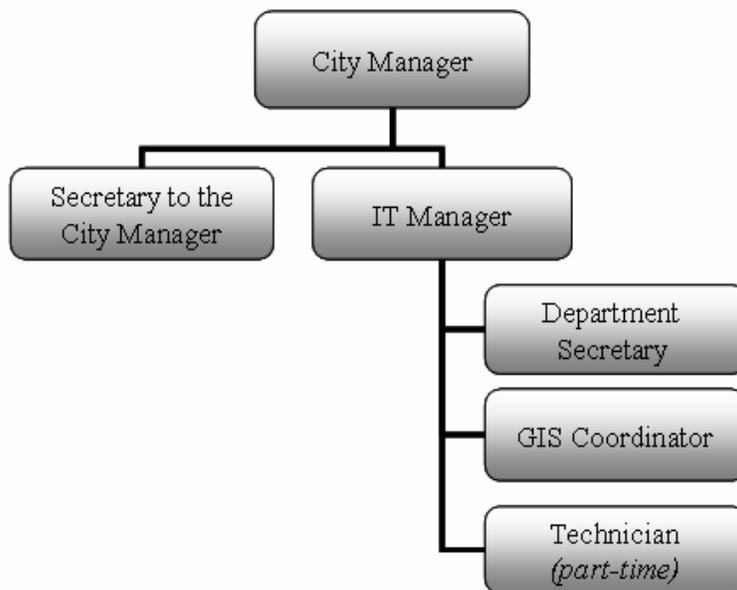
Annual Budget 2005-2006

City Attorney Department
General Fund/ Account 4120-2001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	144,795	145,241	120,626	168,816
Overtime	1005	0	0	0	0
Longevity	1006	1,074	834	148	242
TMRS	1009	13,685	12,608	10,273	13,401
Social Security	1011	11,615	11,376	9,343	13,300
Auto Allowance	1018	5,963	4,800	4,677	4,800
Salary Contingency	1041	0	0	0	0
TOTAL		177,134	174,859	145,068	200,559
MATERIALS & SUPPLIES					
General Office Supplies	2101	704	1,400	800	1,000
Magazines, Maps, Books	2102	3,491	3,800	3,500	3,500
Office Copy Supplies	2103	45	150	56	250
Software Subscriptions	2106	7,118	7,350	5,342	5,000
Minor Tools & Equipment	2401	1,650	1,700	500	1,500
TOTAL		13,008	14,400	10,199	11,250
CONTRACTUAL SERVICES					
Consultant Services	3102	4,760	0	0	0
Legal Services	3103	46,754	63,735	55,322	54,000
Telephone Expense	3201	970	2,052	1,378	2,736
Postage & Freight	3202	243	600	189	600
Training & Travel	3203	1,465	4,500	4,500	3,000
Office Equipment Repairs	3603	0	200	0	200
Court Costs, Jury Fees	3801	0	500	47	2,500
Dues & Memberships	3901	518	500	313	600
TOTAL		54,710	72,087	61,748	63,636
TOTALS		\$ 244,852	\$ 261,346	\$ 217,015	\$ 275,445

City Manager Department

*The City Manager is appointed by and responsible to the Mayor and City Council. The City Manager Department consist of two programs. The **City Manager's Office** develops the proposed budget, proposes policy alternatives and is responsible for the implementation of policies and programs adopted by the Council and ensures that meaningful progress is made on all City initiatives. The **Information and Technology program** involves network expansion and improvements, purchasing of necessary computer software and hardware, computer skill training, maintaining the security of the city's data and implementing policy and procedures for the city's computer system.*



City Manager Department

PROGRAMS	AMENDED BUDGET 2004/05	BUDGET 2005/06
City Manager	168,364	174,458
Information Technology	362,355	366,470
Totals	\$ 530,719	\$ 540,928

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 515,105	\$ 530,719	\$ 524,844	\$ 540,928
% of City's Operating Total	2.24%	2.45%	2.42%	2.91%
Full Time Staff	4	5.5	5.5	5.5

Financial Highlights

FY 2004/05 reflects a budget increase which was mainly due to a re-organization in the Information and Technology program, adding two additional employees and reducing one full-time position to permanent part-time. FY 2005/06 reflects a moderate increase due to cost-of-living increases and capital outlay expense for the purchase of computers. The City Manager's office is staffed by two full-time positions, and the IT program is staffed by 3 full-time positions and one part-time position, for a total of 5.5 positions. Due to a compensation pay plan study the following positions were reclassified; The Administrative Assistant (City Manager's program) was reclassified to Secretary to City Manager and the Secretary I position (IT program) was reclassified to a Department Secretary .

Annual Budget 2005-2006

City Manager Program	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personnel Services	\$ 151,989	\$ 155,522
	2000	Materials and Supplies	1,850	1,600
	3000	Contractual Services	14,525	17,336
	Total		\$ 168,364	\$ 174,458

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Manager	CA	1	1
* Administrative Assistant	8	1	0
* Secretary to City Manager	9	0	1
Total		2	2

** Position reclassified due to Compensation Pay Plan Study*

Annual Budget 2005-2006

City Manager Program
General Fund/ Account 4130-1501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	123,305	125,023	122,173	127,387
Overtime	1005	0	100	0	200
Longevity	1006	1,793	1,972	1,909	2,165
TMRS	1009	11,605	11,510	11,483	11,984
Social Security	1011	9,419	9,784	9,050	10,186
Auto Allowance	1018	3,642	3,600	3,508	3,600
TOTAL		149,763	151,989	148,123	155,522
MATERIALS & SUPPLIES					
General Office Supplies	2101	472	500	417	500
Magazines, Maps, Books	2102	456	500	322	500
Office Copy Supplies	2103	67	100	48	100
Minor Tools & Equipment	2401	118	750	0	500
TOTAL		1,114	1,850	787	1,600
CONTRACTUAL SERVICES					
Consultant Services	3102	5,481	1,467	338	2,000
Economic Development	3105	7,500	10,000	10,000	12,000
Telephone Expense	3201	1,274	1,308	1,308	1,236
Postage & Freight	3202	51	100	24	100
Training & Travel	3203	555	1,200	978	1,500
Dues & Memberships	3901	430	450	195	500
TOTAL		15,291	14,525	12,843	17,336
TOTALS		\$ 166,168	\$ 168,364	\$ 161,751	\$ 174,458

Annual Budget 2005-2006

Information Technology Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 173,936	\$ 176,459
2000	Materials and Supplies	41,589	36,650
3000	Contractual Services	136,382	123,361
4000	Capital Outlay	0	30,000
5000	Debt Service/Depreciation	63,744	0
8000	Reimbursement from CIP Fund	(53,295)	0
Total		\$ 362,355	\$ 366,470

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
IT Manager	IV	1	1
GIS Coordinator	12	1	1
* Secretary I	4	1	0
* Department Secretary	6	0	1
Technician (<i>part-time</i>)	11	0.5	0.5
Total		3.5	3.5

* Position reclassified due to Compensation Pay Plan Study

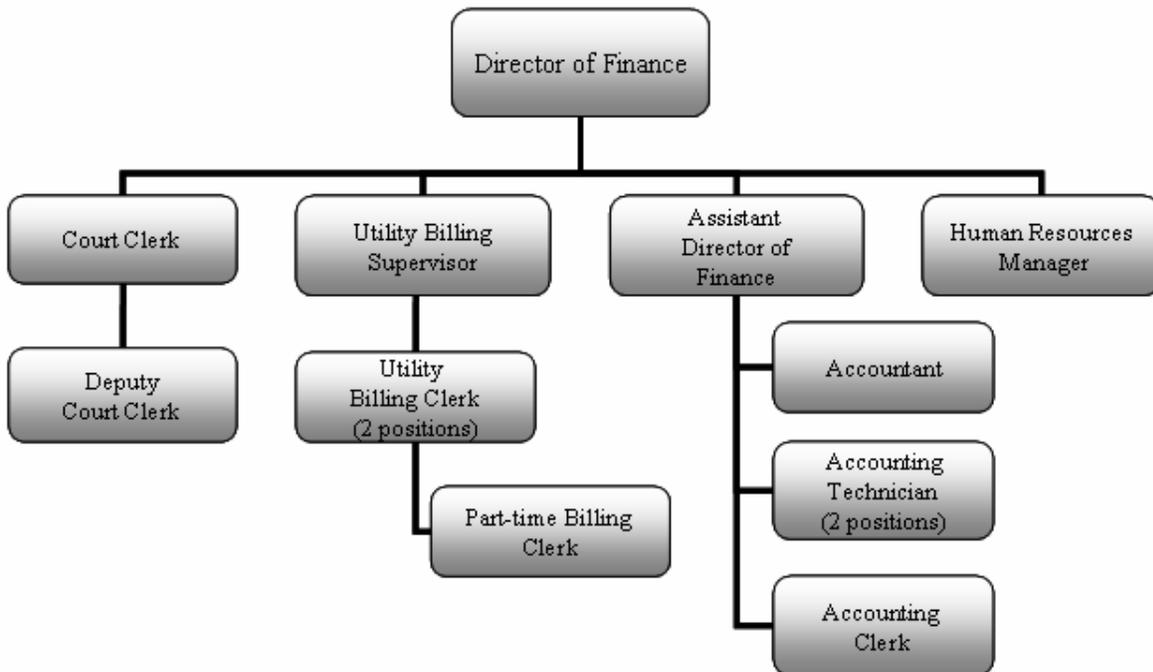
Annual Budget 2005-2006

Information Technology Program
General Fund/ Account 4130-1502

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	68,695	145,012	141,079	147,949
Overtime	1005	9,642	1,400	1,787	1,400
Longevity	1006	393	3,097	2,990	3,385
TMRS	1009	6,634	13,204	11,717	12,166
Social Security	1011	5,502	11,223	10,553	11,559
TOTAL		90,866	173,936	168,126	176,459
MATERIALS & SUPPLIES					
General Office Supplies	2101	278	600	4	200
Magazines, Maps & Books	2102	402	400	400	400
Office Copy Supplies	2103	0	200	0	0
Data Processing Supplies	2104	9,963	9,900	6,752	7,000
Wearing Apparel	2209	0	0	0	500
Minor Tools & Equipment	2401	2,550	3,000	3,000	3,000
Computers and Printers	2403	44,131	27,489	26,978	25,550
TOTAL		57,324	41,589	37,134	36,650
CONTRACTUAL SERVICES					
Consultant Services	3102	9,244	11,971	11,971	7,200
Software Maintenance & License	3120	88,296	101,509	103,020	99,785
Contractual Extra Help	3199	0	1,000	0	0
Telephone Expense	3201	4,404	4,980	4,980	5,226
Postage, Freight	3202	301	350	124	350
Training & Travel	3203	11,492	15,973	8,792	8,000
Fixed Plant Equipment/ R & M	3602	8,336	549	732	2,800
Dues & Memberships	3901	0	50	0	0
TOTAL		122,073	136,382	129,619	123,361
CAPITAL OUTLAY					
Computers	4390	0	0	0	30,000
TOTAL		0	0	0	30,000
Debt Service/Depreciation	5006	0	63,744	63,744	0
Reimbursements (from CIP)	8230	0	(53,295)	(35,530)	0
TOTALS		\$ 270,263	\$ 362,355	\$ 363,093	\$ 366,470

Finance Department

The Finance Department consist of four programs. The **Accounting program** is responsible for maintaining accurate financial records and providing timely financial and related information to management. The functions of this program include accounting, purchasing, payroll, budget, accounts payable, accounts receivable and treasury and investments. The **Municipal Court program** is responsible for processing and recording all traffic violations and other misdemeanor charges. They also compile statistical reports for the Texas Judicial Council and report all moving traffic violations to the Texas Department of Public Safety. The **Human Resources program** provides up-to-date- and accurate interpretation and training to city employees with regard to federal, state and city policies regarding personnel law, policies and benefit packages. The **City Hall program** is primarily an accounting device comprised of those functions of service to all departments.



Annual Budget 2005-2006

Finance Department

PROGRAMS	AMENDED BUDGET 2004/05	BUDGET 2005/06
Accounting	\$ 327,060	\$ 340,819
Municipal Court	98,974	104,397
Human Resources	63,643	68,185
City Hall	113,796	110,389
Totals	\$ 603,474	\$ 623,790

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 629,622	\$ 603,474	\$ 560,999	\$ 623,790
% of City's Operating Total	2.74%	2.79%	2.59%	3.36%
Full Time Staff	10	9	9	9

Financial Highlights

FY 2004/05 expenditures are projected lower than budgeted due to a decrease in electrical expense (City Hall program) and salary expense (Accounting program). FY 2005/06 budget increase is due to employee cost-of-living increases and the HVAC lease purchase (City Hall program). The Finance Department is staffed by 12.5 employees; 9 full-time employees in the General Fund and 3 full-time plus 1 part-time employee in the Utility Fund (Utility Billing Program).

Annual Budget 2005-2006

Accounting Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 305,240	\$ 316,131
2000	Materials and Supplies	5,500	5,600
3000	Contractual Services	16,320	19,088
Total		\$ 327,060	\$ 340,819

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
Director of Finance	V	1	1
Assistant Director of Finance	IV	1	1
Accountant	10	1	1
Accounting Technician	8	2	2
Accounting Clerk	5	1	1
Total		6	6

Annual Budget 2005-2006

Accounting Program

General Fund/ Account 4150-2501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	246,788	252,927	242,863	260,658
Overtime	1005	170	200	0	200
Longevity	1006	6,691	7,202	6,946	7,779
TMRS	1009	23,085	22,979	22,693	24,375
Social Security	1011	18,579	19,532	18,351	20,719
Auto Allowance	1018	2,428	2,400	2,400	2,400
TOTAL		297,741	305,240	293,253	316,131
MATERIALS & SUPPLIES					
General Office Supplies	2101	3,022	3,500	3,500	3,500
Magazines, Maps, Books	2102	767	700	745	1,000
Office Copy Supplies	2103	559	800	338	600
Minor Tools & Equipment	2401	335	500	500	500
TOTAL		4,684	5,500	5,083	5,600
CONTRACTUAL SERVICES					
Contractual Extra Help	3199	2,706	1,000	869	1,000
Telephone Expense	3201	2,394	2,304	2,487	2,388
Postage & Freight	3202	2,465	2,500	1,956	3,000
Training & Travel	3203	4,926	6,600	4,800	5,800
Printing & Binding	3302	1,779	2,000	2,447	5,000
Surety, Fidelity Bonds	3402	200	200	200	200
Office Equipment Repairs	3603	204	500	429	500
Office Equipment Rental	3702	1,452	216	184	200
Dues & Memberships	3901	763	1,000	1,000	1,000
TOTAL		16,888	16,320	14,371	19,088
TOTALS		\$ 319,313	\$ 327,060	\$ 312,707	\$ 340,819

Annual Budget 2005-2006

Human Resources Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 46,297	\$ 48,887
2000	Materials and Supplies	819	1,450
3000	Contractual Services	16,527	17,848
Total		\$ 63,643	\$ 68,185

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Human Resources Manager	II	1	1
Total		1	1

Annual Budget 2005-2006

Human Resources Program
General Fund/ Account 4150-2503

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	37,785	38,862	37,774	40,786
Longevity	1006	879	1,027	937	1,123
TMRS	1009	3,485	3,464	3,484	3,772
Social Security	1011	2,935	2,944	2,937	3,206
TOTAL		45,084	46,297	45,132	48,887
MATERIALS & SUPPLIES					
General Office Supplies	2101	529	500	422	500
Magazines, Maps, Books	2102	728	269	359	500
Office Copy Supplies	2103	18	50	19	150
Minor Tools & Equipment	2401	176	0	0	300
TOTAL		1,450	819	799	1,450
CONTRACTUAL SERVICES					
Consultant Services	3102	9,819	8,862	7,568	10,000
Med Services/Pre-Employment	3104	3,299	3,625	3,500	4,000
Telephone Expense	3201	340	534	496	498
Postage & Freight	3202	159	250	95	250
Training & Travel	3203	3,240	2,871	2,150	2,000
Advertising & Public Notices	3301	1,027	135	110	500
Printing & Binding	3302	0	0	0	100
Dues & Memberships	3901	20	250	333	500
TOTAL		17,904	16,527	14,252	17,848
TOTALS		\$ 64,438	\$ 63,643	\$ 60,183	\$ 68,185

Annual Budget 2005-2006

Municipal Court Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 84,974	\$ 90,776
2000	Materials and Supplies	3,035	3,035
3000	Contractual Services	10,965	10,586
Total		\$ 98,974	\$ 104,397

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Municipal Court Clerk	9	1	1
Deputy Court Clerk	5	1	1
Total		2	2

Annual Budget 2005-2006

Municipal Court Program
General Fund/ Account 4150-2502

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	72,314	54,441	53,295	56,551
Overtime	1005	0	500	175	500
Longevity	1006	2,125	1,036	937	1,251
TMRS	1009	6,709	4,912	4,897	5,202
Social Security	1011	6,817	5,799	5,521	6,046
Municipal Judge Retainer	1019	14,976	18,286	18,087	21,226
TOTAL		102,942	84,974	82,911	90,776
MATERIALS & SUPPLIES					
General Office Supplies	2101	1,330	1,950	1,744	1,950
Magazines, Maps, Books	2102	64	95	45	95
Office Copy Supplies	2103	86	200	17	200
Minor Tools & Equipment	2401	784	790	339	790
TOTAL		2,264	3,035	2,145	3,035
CONTRACTUAL SERVICES					
Consultant Services	3102	0	607	600	500
Telephone Expense	3201	1,785	1,980	1,920	1,836
Postage & Freight	3202	2,947	2,200	2,200	2,500
Training & Travel	3203	2,000	3,268	3,268	2,500
Printing & Binding	3302	966	400	200	400
Surety, Fidelity Bonds	3402	106	120	120	120
Office Equipment Repairs	3603	250	250	41	250
Court Costs, Jury Fees	3801	1,336	1,500	360	1,500
Dues & Memberships	3901	70	640	582	980
TOTAL		9,460	10,965	9,291	10,586
TOTALS		\$ 114,666	\$ 98,974	\$ 94,347	\$ 104,397

Annual Budget 2005-2006

City Hall Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 0	\$ 0
2000	Materials and Supplies	12,450	9,400
3000	Contractual Services	97,993	90,966
4000	Capital Outlay	3,353	10,023
Total		\$ 113,796	\$ 110,389

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

City Hall Program
General Fund/ Account 4150-2504

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	24,978	0	0	0
Longevity	1006	827	0	0	0
TMRS	1009	2,326	0	0	0
Social Security	1011	1,945	0	0	0
TOTAL		30,076	0	0	0
MATERIALS & SUPPLIES					
General Office Supplies	2101	460	0	0	0
Recreational Supplies	2206	7,491	6,068	6,000	4,000
Foods	2222	699	800	800	800
Supplies-Buildings & Grounds	2301	2,569	2,800	2,105	2,600
Electrical Parts & Supplies	2307	229	500	500	500
Minor Tools & Equipment	2401	1,323	2,282	2,050	1,500
TOTAL		12,771	12,450	11,455	9,400
CONTRACTUAL SERVICES					
Recording Fees	3108	4,127	2,300	1,500	2,000
Telephone Expense	3201	11,465	11,146	10,786	11,166
Postage & Freight	3202	214	400	26	100
Printing & Binding	3302	299	400	400	500
Electricity	3501	33,969	37,247	23,652	35,000
Gas	3502	3,667	2,400	2,139	3,200
Water	3503	891	1,500	1,184	1,500
Building/Structure Improvements	3601	4,050	11,700	11,100	8,000
Office Equipment Repairs	3603	135	100	0	500
Rental of Office Equipment	3702	15,862	16,800	15,000	15,000
Dues & Memberships	3901	30	0	0	0
Exertminations/Disinfectants	3903	400	500	267	500
Janitorial Services	3904	13,250	13,500	12,900	13,500
TOTAL		88,358	97,993	78,953	90,966
INTERFUND TRANSFERS					
Lease Purchase HVAC Control	6141	0	3,353	3,353	10,023
TOTALS		\$ 131,205	\$ 113,796	\$ 93,761	\$ 110,389

Other Requirements – General Fund

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
3000	Contractual Services	1,073,486	999,597
Total		\$1,073,486	\$999,597

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 1,101,395	\$ 1,073,486	\$ 1,147,168	\$ 999,597
% of City's Operating Total	4.79%	4.96%	5.30%	5.39%
Full Time Staffing Equivalent	0	0	0	0

Financial Highlights

This program is used to account for various expenses such as workers' compensation insurance, group health insurance, unemployment insurance, auditing and accounting services. FY 2005/06 reflects a decrease in expenditures due to changes in the city's group health insurance coverage.

Annual Budget 2005-2006

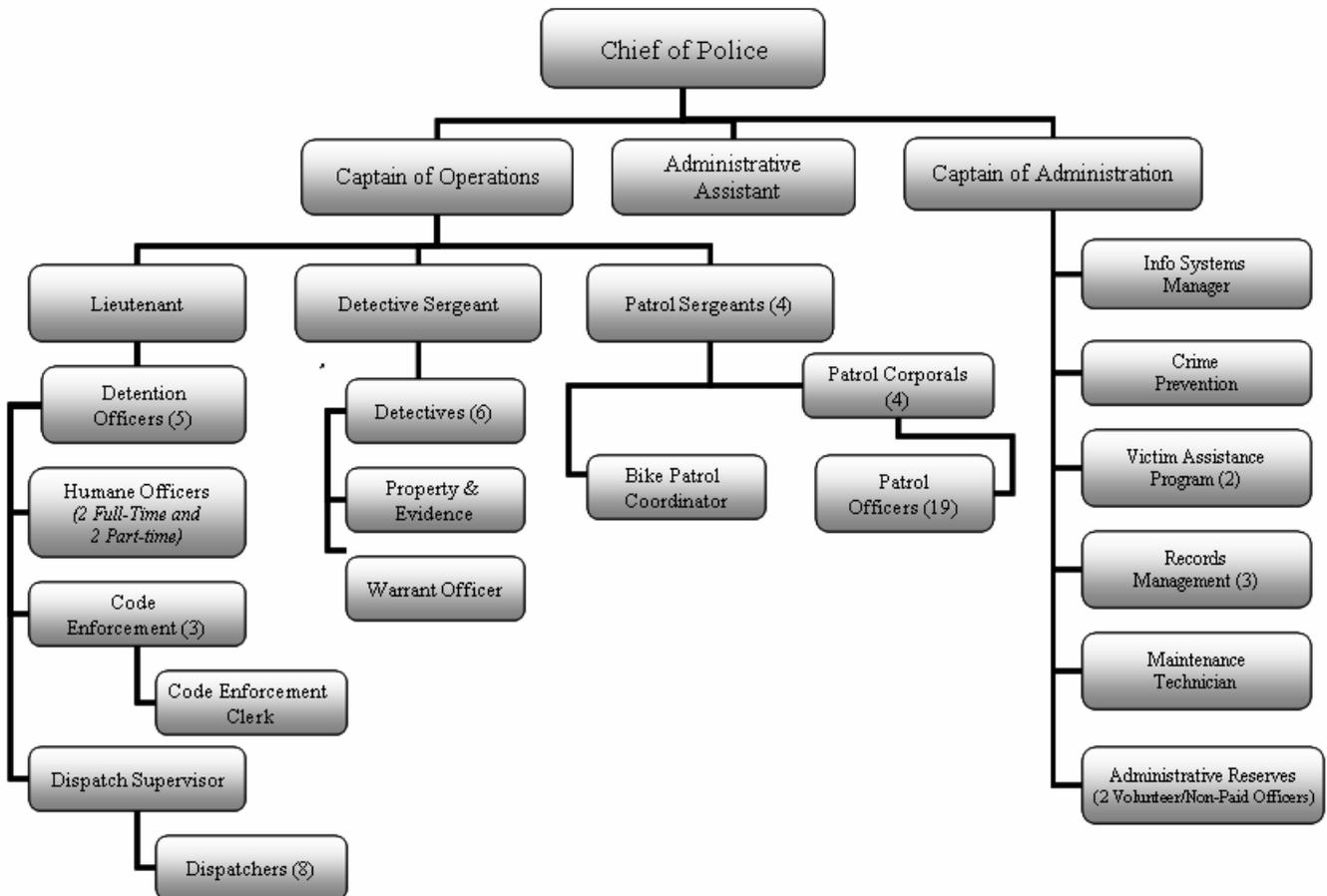
Other Requirements

General Fund/ Account 4190-3001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CONTRACTUAL SERVICES					
Auditing & Accounting	3101	34,135	28,700	35,155	48,000
Consultant Services	3102	0	14,500	14,500	0
Insurance-General	3401	104,330	75,312	71,815	66,250
Workers' Compensation	3405	94,598	79,000	73,807	77,545
Group Insurance	3406	805,131	811,974	883,304	742,407
Unemployment Insurance	3407	21,847	20,000	22,595	20,000
Dues & Memberships	3901	5,535	9,000	9,000	9,000
Appraisal District Fees	3912	35,819	35,000	36,991	36,395
TOTALS		1,101,395	1,073,486	1,147,168	999,597

Police Department

*The Alvin Police Department consists of three programs; **Law Enforcement program, Support Services program and Code Enforcement program.** The department exists to enforce all local, state and federal statues as well as those adopted by the applicable governing body. The department shall act to minimize deterrable crimes and make every effort to identify the perpetrators of unsolved crimes, availing them to the criminal justice system as required. The department shall also allow for the safe and effective movement of people and vehicles throughout the city. Employee safety, job satisfaction and morale shall be maintained through a comfortable working environment. Members shall ensure that the citizens receive the highest level of police service for their investment.*



Annual Budget 2005-2006

Police Department

PROGRAMS	AMENDED BUDGET 2004/05	BUDGET 2005/06
Law Enforcement	\$ 2,824,387	\$ 2,914,716
Support Services	1,088,393	1,090,876
Code Enforcement	150,855	168,019
Totals	\$ 4,063,636	\$ 4,173,611

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 3,865,474	\$ 4,063,636	\$ 3,845,022	\$ 4,173,611
% of City's Operating Total	16.81%	18.76%	17.75%	22.49%
Full Time Staffing Equivalent	71	71	71	72

Financial Highlights

FY 2004/05 projected expenditures are lower than budgeted primarily due to lower expenditures noted within the Support Services program. FY 2005/06 budget increased due to cost-of-living raises and an increase in salary expenditures within the Law Enforcement program because of the collective bargaining agreement between the Police Department and the City of Alvin. The contractual services budget for Law Enforcement and Support Services was budgeted lower this fiscal year. However, contractual services for Code Enforcement was increased due to the creation of a new mowing account. During FY 2004/05 council approved the addition of a Lieutenant Position in the Law Enforcement Program and the Fire Marshal position in the Code Enforcement Program was moved to the Fire Department. In FY 2005/06 a clerical position was created in the Code Enforcement program. The Law Enforcement program is staffed by 43 full-time positions, Support Services is staffed by 25 full-time positions and Code Enforcement is staffed by 4 full-time positions, bringing the total number of full-time employees in the Police Department to 72.

Annual Budget 2005-2006

Law Enforcement Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 2,424,856	\$ 2,542,114
2000	Materials and Supplies	66,005	78,130
3000	Contractual Services	333,526	294,472
Total		\$ 2,824,387	\$ 2,914,716

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Police Chief	V	1	1
Police Captain	*	2	2
** Police Lieutenant	*	0	1
Police Sergeant	*	5	5
ID Officer	*	1	1
Corporal	*	4	4
Detectives	*	6	6
Patrol Officer	*	20	20
Crime Prevention Officer	*	1	1
Warrant Officer	*	1	1
Information System Manager	*	1	1
Total		42	43

* Pay plan is based on Collective Bargaining Agreement (agreement pending @ 10/1/2005)

**On 12/16/2004 Council approved the reorganization of the Police Department creating a Lieutenant position

Annual Budget 2005-2006

Law Enforcement Program
General Fund/ Account 4201-3501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	1,778,352	1,901,958	1,820,590	1,892,772
Overtime	1005	121,686	80,000	119,872	85,000
Longevity	1006	39,063	42,946	38,316	42,438
TMRS	1009	180,543	179,531	183,928	180,269
Social Security	1011	143,963	152,422	146,623	153,229
Clothing Allowance	1014	5,475	5,600	6,933	5,800
Certification & Education Pay	1016	20,726	21,479	20,707	20,700
Equipment Allowance	1017	37,239	40,920	37,226	41,280
Salary Contingency	1041	0	0	0	120,626
TOTAL		2,327,047	2,424,856	2,374,194	2,542,114
MATERIALS & SUPPLIES					
General Office Supplies	2101	8,099	5,800	5,800	5,000
Magazines, Maps, Books	2102	143	575	27	500
Motor Vehicle Fuel	2204	34,565	38,000	44,001	50,000
Photographic Supplies	2208	887	1,500	1,153	1,500
Wearing Apparel	2209	10,150	9,788	8,321	10,000
Ammunition	2221	5,842	3,212	743	4,000
Bicycle Patrol Supplies	2319	1,948	2,000	1,848	2,000
Minor Tools & Equipment	2401	6,962	3,980	1,900	3,980
Safety Equipment	2441	758	1,150	1,059	1,150
TOTAL		69,355	66,005	64,851	78,130
CONTRACTUAL SERVICES					
Consultant Services	3102	2,028	4,952	4,452	3,000
Telephone Expense	3201	44,078	46,404	40,763	46,404
Training & Travel	3203	22,193	17,184	16,406	20,000
Printing & Binding	3302	2,947	2,500	432	3,000
Insurance-General	3401	24,997	24,261	19,421	24,261
Radio & Radar Equipment	3608	14,601	19,493	15,870	23,500
Public Safety Equipment/ R & M	3613	2,720	3,500	3,500	3,500
Rental Machine & Equipment	3704	4,349	4,300	3,500	3,500
Dues & Memberships	3901	5,400	6,325	5,419	6,325
Special Investigations	3905	(410)	1,900	401	1,900
Wrecker Fees	3906	195	670	887	400
Police Program	3949	2,243	2,800	1,788	2,800
Vehicle Maintenance Fees	3970	103,500	86,250	86,250	82,800
Vehicle Replacement Accruals	3980	107,532	112,987	112,987	73,082
TOTAL		336,372	333,526	312,077	294,472
TOTALS		2,732,774	2,824,387	2,751,122	2,914,716

Annual Budget 2005-2006

Support Services Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 804,810	\$ 795,711
2000	Materials and Supplies	40,302	47,802
3000	Contractual Services	235,912	225,883
4000	Interfund Transfers	7,370	21,480
Total		\$ 1,088,393	\$ 1,090,876

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Administrative Assistant	8	1	1
Crime Victim Liason	8	1	1
Victim Liason Assistant	4	1	1
Communications Supervisor	10	1	1
Humane Officer	7	2	2
Communications Officer	6	8	8
Detention Officer	6	5	5
Police Records Clerk	5	3	3
Building Maintenance Tech I	7	1	1
Humane Officer (P/T) *		2	2
Total		25	25

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Support Services Program
General Fund/ Account 4201-3502

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	544,566	612,719	544,239	605,115
Overtime	1005	24,406	35,000	31,933	35,000
Longevity	1006	8,136	9,730	8,419	11,211
Extra Help	1007	26,368	24,981	25,140	24,981
TMRS	1009	55,263	59,911	55,643	58,692
Social Security	1011	46,002	50,925	46,239	49,888
Clothing Allowance	1014	600	600	0	600
Equipment Allowance	1017	8,359	10,944	8,520	10,224
TOTAL		713,700	804,810	720,132	795,711
MATERIALS & SUPPLIES					
Magazines, Maps, Books	2102	22	500	0	500
Data Processing Supplies	2104	12,865	10,000	8,729	10,000
Institutional Supplies	2202	2,754	2,902	2,702	2,702
Medical Supplies	2203	40	500	0	500
Motor Vehicle Fuel	2204	7,846	3,000	10,030	10,500
Janitorial Supplies	2205	4,480	4,000	4,000	3,000
Photographic Supplies	2208	1,427	1,800	1,061	2,000
Wearing Apparel	2209	3,684	4,500	2,133	5,800
Foods	2222	7,012	5,000	5,000	6,000
Lab Supplies & Chemicals	2305	1,216	1,000	655	1,000
Electrical Parts & Supplies	2307	2,627	2,800	2,607	2,800
Paint, Lumber, Hardware	2309	580	800	800	500
Bike Patrol Supplies	2319	92	0	0	0
Minor Tools & Equipment	2401	2,804	2,500	2,110	2,500
Safety Equipment	2441	0	1,000	0	0
TOTAL		47,448	40,302	39,828	47,802
CONTRACTUAL SERVICES					
Data Processing	3106	25,315	17,250	14,117	20,000
Postage & Freight	3202	1,918	2,500	1,387	1,500
Training & Travel	3203	5,025	7,279	6,903	7,000
Printing & Binding	3302	1,500	1,500	766	1,500
Surety, Fidelity Bonds	3402	213	500	379	500
Electricity	3501	74,659	90,380	59,666	85,000
Water	3503	3,658	4,000	2,129	4,000
Building/Structure Improvements	3601	13,248	15,500	11,343	10,000
Fixed Plant Equipment/R&M	3602	17,924	24,000	20,648	20,000
Office Equipment Repairs	3603	2,581	3,000	106	3,000
Fire Fighting Equipment	3612	2,235	2,300	1,213	2,300
Rental of Machine & Equipment	3704	8,292	8,635	7,935	8,000
Animal Pound	3916	21,771	24,866	21,866	24,000
Vehicle Maintenance Fees	3970	10,356	24,150	24,150	24,150
Vehicle Replacement Accruals	3980	14,424	10,051	10,051	14,933
TOTAL		203,119	235,912	182,660	225,883
INTERFUND TRANSFERS					
Lease Purchase HVAC Control	6141	0	7,370	7,370	21,480
TOTAL		0	7,370	7,370	21,480
TOTALS		964,267	1,088,393	949,990	1,090,876

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Code Enforcement Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 129,709	\$ 143,309
2000	Materials and Supplies	5,501	7,315
3000	Contractual Services	15,646	17,395
Total		\$ 150,855	\$ 168,019

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Fire Marshal	11	1	0
Inspector	11	1	1
Code Enforcement Officer	8	2	2
** Code Enforcement Clerk	5	0	1
Total		4	4

**On 12/19/2004 Council approved a reorganization of the Fire Department and Police Department, transferring the position of Fire Marshal from the Police Department/Code Enforcement program to the Fire Department.*

*** New position created this fiscal year*

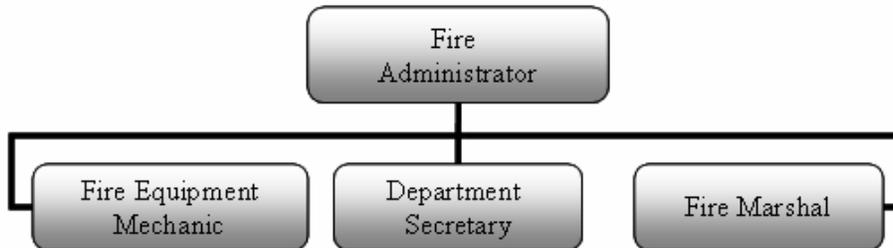
Annual Budget 2005-2006

Code Enforcement Program
General Fund/ Account 4201-3503

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	127,613	103,376	112,240	117,774
Overtime	1005	1,251	5,000	36	2,000
Longevity	1006	963	1,019	1,051	1,205
TMRS	1009	11,972	9,683	10,437	10,902
Social Security	1011	10,108	8,231	8,848	9,268
Equipment Allowance	1017	2,985	2,400	2,640	2,160
TOTAL		154,892	129,709	135,251	143,309
MATERIALS & SUPPLIES					
General Office Supplies	2101	822	813	105	1,000
Magazines, Maps, Books	2102	560	359	34	500
Office Copy Supplies	2103	165	500	0	500
Data Processing Supplies	2104	329	800	0	500
Motor Vehicle Fuel	2204	1,983	1,450	1,762	1,800
Photographic Supplies	2208	402	191	96	260
Wearing Apparel	2209	235	933	450	1,000
Field Supplies	2230	0	85	28	85
Minor Tools & Equipment	2401	1,220	370	133	1,670
TOTAL		5,716	5,501	2,608	7,315
CONTRACTUAL SERVICES					
Consultant Services	3102	97	409	0	750
Contractual Extra Help	3199	0	7,000	0	0
Telephone Expense	3201	446	0	1	1,670
Postage & Freight	3202	3,529	3,438	3,279	4,000
Training & Travel	3203	3,145	3,625	2,325	2,700
Printing & Binding	3302	0	230	186	230
Photographs/Blue Prints	3303	0	135	0	135
Office Equipment Repairs	3603	0	165	0	165
Radio & Radar Equipment	3608	0	360	0	360
Dues & Memberships	3901	607	284	261	385
Mowing	3922	0	0	0	7,000
TOTAL		7,825	15,646	6,052	17,395
TOTALS		\$ 168,433	\$ 150,855	\$ 143,911	\$ 168,019

Fire Department

The function of the **Fire Department**, originally formed in 1893, is to protect life, property and to respond to other emergencies that might arise in the community through public education, management, and incident response while also participating in most local service projects. This department is made up of one full time administrator and three support staff, a department secretary, a fire equipment mechanic, a fire marshal and 65 volunteers (being partially city and partially county residents). The Fire Department protects 100 square miles throughout the Alvin area including portions of Brazoria County. Financial support is provided by the City of Alvin, Brazoria County and through private donations. The Fire Department strives to meet the needs of our community with the dedication and skill of our people.



Annual Budget 2005-2006

Fire Department	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personnel Services	\$ 175,023	\$ 206,193
	2000	Materials and Supplies	59,022	67,674
	3000	Contractual Services	282,063	295,986
	4000	Capital Outlay	112,856	299,000
	6000	Interfund Transfer	1,619	6,402
	Total		\$630,582	\$875,255

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Fire Department Administrator	V	0.5	1
Fire Equipment Mechanic	8	1	1
Department Secretary	6	1	1
* Fire Marshal	12	0	1
Total		2.5	4.0

** In December, 2004 Council approved a re-organization of the Fire and Police Department, transferring the position of Fire Marshal from the Police Department/Code Enforcement program to the Fire Department and reclassifying the part-time Fire Administrator to a full-time Fire Administrator.*

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 414,333	\$ 630,582	\$ 433,761	\$ 875,255
% of City's Operating Total	1.80%	2.91%	2.00%	4.72%
Full Time Staff	2.5	2.5	2.5	4

Financial Highlights

FY 2005/06 reflects a increase in expenditures due to the addition of the Fire Marshal position, allocation of funds in capital outlay for the purchase of a new pumper truck and cost-of-living adjustments. The addition of the Fire Marshal and the reclassification of the part-time administrator to full-time brings the staffing in the Fire Department to 4.

Annual Budget 2005-2006

Fire Department

General Fund/ Account 4202-4001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	85,653	144,194	122,029	167,914
Overtime	1005	698	0	3,432	4,000
Longevity	1006	2,896	3,838	3,118	4,326
TMRS	1009	3,760	10,777	8,330	15,412
Social Security	1011	6,800	11,474	9,702	13,341
Equipment Allowance	1017	0	720	0	0
Fire Vol. Stipend	1020	4,020	4,020	2,767	1,200
TOTAL		103,827	175,023	149,379	206,193
MATERIALS & SUPPLIES					
General Office Supplies	2101	1,208	2,188	1,856	2,250
Magazines, Maps, Books	2102	249	391	126	438
Office Copy Supplies	2103	555	500	85	500
Oil & Grease	2201	693	700	753	700
Medical Supplies	2203	257	640	92	400
Motor Vehicle Fuel	2204	8,330	6,740	10,232	12,000
Janitorial Supplies	2205	850	1,000	712	1,000
Recreational Supplies	2206	3,376	3,700	3,500	3,000
Photographic Supplies	2208	33	469	0	492
Wearing Apparel	2209	13,747	17,000	13,139	20,000
Fire Prevention Program	2240	8,260	7,800	0	9,000
Supplies-Building & Grounds	2301	803	700	227	700
Electrical Parts & Supplies	2307	169	300	300	300
Paint, Lumber, Hardware	2309	588	1,500	819	1,500
Motor Vehicle Supplies	2312	2,593	4,133	2,202	4,133
Fire Fighting Equipment	2315	6,747	7,794	7,516	7,794
Minor Tools & Equipment	2401	2,381	3,467	3,375	3,467
TOTAL		50,837	59,022	44,934	67,674
CONTRACTUAL SERVICES					
Legal Services	3103	179	200	200	200
Medical Services -Pre Emp.	3104	363	3,760	2,293	2,000
Miscellaneous Extra Help	3199	535	1,600	480	1,800
Telephone Expense	3201	7,396	9,080	8,674	7,596
Postage & Freight	3202	344	963	435	1,150
Training & Travel	3203	27,096	30,797	21,717	30,922
Printing & Binding	3302	355	400	274	600
Insurance - Motor Equipment	3403	6,999	17,735	13,185	14,128
Insurance - Accident	3404	4,517	5,300	6,757	5,300
Electricity	3501	16,401	23,381	11,931	25,000
Gas	3502	2,164	2,000	1,375	2,000
Water	3503	1,082	1,500	1,233	1,500
Building/Structure Improvements	3601	7,277	5,200	2,311	5,000
Fixed Plant Equipment/ R&M	3602	4,377	4,000	3,719	4,000

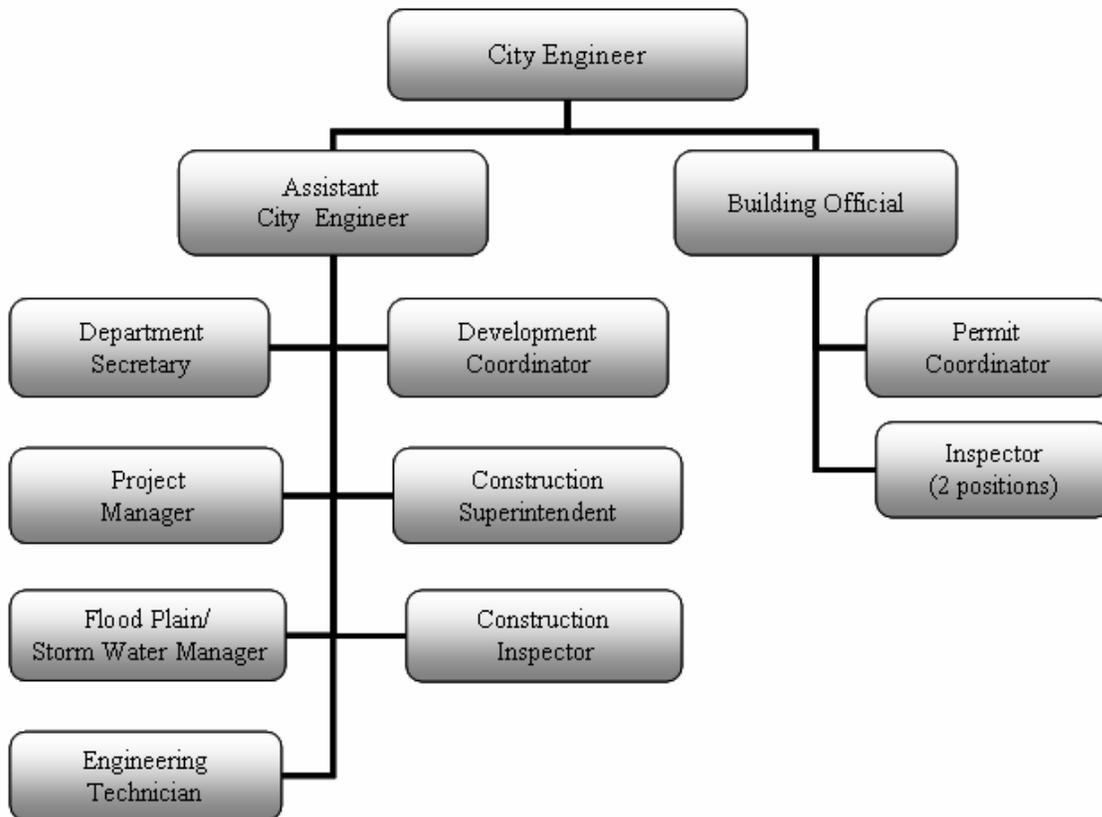
Annual Budget 2005-2006

Fire Department
General Fund/ Account 4202-4001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Office Equipment Repairs	3603	1,471	1,600	70	1,800
Motor Vehicle Repairs	3604	23,522	20,000	13,794	20,000
Radio & Radar Equipment	3608	9,508	11,218	8,937	11,218
Fire Fighting Equipment	3612	14,876	15,769	15,769	15,769
Rental of Office Equipment	3702	669	1,485	609	1,485
Rental of Machine & Equipment	3704	395	423	0	450
Other Rental	3710	1,318	1,377	1,377	1,400
Dues & Memberships	3901	2,410	2,601	2,601	2,635
Laundry & Cleaning	3902	274	400	190	400
Exterminations/Disinfectants	3903	840	1,200	867	1,200
Janitorial Services	3904	1,360	2,379	1,436	2,379
Wrecker Fees	3906	350	575	475	575
Pension Contribution	3914	68,535	73,280	73,280	84,660
Vehicle Maintenance Fees	3970	20,700	27,600	27,600	27,600
Vehicle Replacement Accruals	3980	13,356	16,241	16,241	23,219
TOTAL		238,668	282,063	237,828	295,986
CAPITAL OUTLAY					
Motor Vehicles	4303	0	0	0	299,000
Special Equipment	4305	10,000	112,856	0	0
Miscellaneous Equipment	4399	11,000	0	0	0
TOTAL		21,000	112,856	0	299,000
Interfund Transfer (<i>ISF Shop Charges</i>)	6221	0	1,619	1,619	6,402
TOTALS		\$ 414,333	\$ 630,582	\$ 433,761	\$ 875,255

Engineering Department

This department consists of the Engineering program and the Inspection program. The **Engineering program** is a support program for other City departments. The staff organizes topographical work, design and drafting projects, contract preparations, bid processing, quality control during construction and implementation of the Capital Improvement Projects. The **Inspection program** primary goal is to provide the highest level of service to our citizens while insuring their health, safety and general welfare in such a manner so as to create for them the highest standard of living that is possible in our community.



Engineering Department

PROGRAMS	AMENDED BUDGET 2004/05	BUDGET 2005/06
Engineering	\$ 106,371	\$ 397,138
Inspections	240,287	233,951
Totals	\$ 346,658	\$ 631,089

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 433,065	\$ 346,658	\$ 601,595	\$ 631,089
% of City's Operating Total	1.88%	1.60%	2.78%	3.40%
Full Time Staff	14	12	12	13

Financial Highlights

FY 2005/06 budget reflects a significant increase due to a redirection of the capital improvement program decreasing the reimbursement from the Capital Improvement Program fund. Also, budgeted is an increase in planning services and cost-of-living adjustments. Staffing has also been increased in the Inspection program with the addition of a full-time Inspector position, bringing the total number of full-time positions to 13.

Annual Budget 2005-2006

Engineering Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 475,710	\$ 490,733
2000	Materials and Supplies	21,160	14,260
3000	Contractual Services	177,386	92,145
4000	Capital Outlay	0	0
8000	Reimbursements	(567,885)	(200,000)
Total		\$ 106,371	\$ 397,138

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Engineer	V	1	1
Assistant City Engineer	III	1	1
Department Secretary	6	1	1
Development Coordinator	9	1	1
Project Manager	II	1	1
Flood Plain/Storm Water Manager	11	1	1
Construction Superintendent	12	1	1
Construction Inspector	12	1	1
Engineering Technician	10	1	1
Total		9	9

Annual Budget 2005-2006

Engineering Program

General Fund/ Account 4240-5001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	480,177	396,436	386,972	408,704
Overtime	1005	3,161	2,000	5,661	2,000
Longevity	1006	7,685	5,873	5,545	6,657
TMRS	1009	44,635	36,649	36,215	37,715
Social Security	1011	35,302	31,152	28,464	32,057
Auto Allowance	1018	3,503	3,600	3,508	3,600
TOTAL		574,463	475,710	466,364	490,733
MATERIALS & SUPPLIES					
General Office Supplies	2101	4,112	4,000	2,286	3,000
Magazines, Maps, Books	2102	226	700	172	700
Office Copy Supplies	2103	676	1,400	350	700
Data Processing Supplies	2104	1,994	2,100	1,399	0
Drafting Supplies	2107	703	1,000	0	1,000
Medical Supplies	2203	54	60	0	60
Motor Vehicle Fuel	2204	1,975	3,000	2,633	3,000
Photographic Supplies	2208	441	500	116	500
Wearing Apparel	2209	23	400	0	400
Engineering Field Supplies	2230	109	400	272	400
Minor Tools & Equipment	2401	14,832	3,400	3,400	4,500
Computer Hardware	2403	0	4,200	0	0
TOTAL		25,145	21,160	10,628	14,260
CONTRACTUAL SERVICES					
Consultant Services	3102	16,587	28,524	13,457	20,000
Planning Services	3111	7,706	77,294	77,294	25,000
Software Maintenance & License	3120	0	10,652	1,888	5,000
Contractual Extra Help	3199	0	3,360	3,860	0
Telephone Expense	3201	8,208	7,728	8,685	7,422
Postage & Freight	3202	1,031	1,000	905	1,000
Training & Travel	3203	10,204	10,000	2,453	5,000
Printing & Binding	3302	335	600	529	600
Photographs/Blue Prints	3303	150	500	8	500
Office Equipment Repairs	3603	0	500	0	0
Radio & Radar Equipment	3608	540	550	240	550
Rental of Office Equipment	3702	4,876	8,904	8,531	8,500
Dues & Memberships	3901	960	1,500	1,267	1,500
Vehicle Maintenance Fees	3970	13,800	13,800	13,800	13,800
Vehicle Replacement Accruals	3980	10,212	12,475	12,475	3,273
TOTAL		74,607	177,386	145,392	92,145
Reimbursements					
Reimbursement from Street	8211	0	(100,000)	0	(200,000)
Reimbursement from CIP Fund	8230	(426,810)	(467,885)	(195,670)	0
TOTAL		(426,810)	(567,885)	(195,670)	(200,000)
TOTALS		\$ 247,404	\$ 106,371	\$ 426,714	\$ 397,138

Annual Budget 2005-2006

Inspection Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 144,387	\$ 186,791
2000	Materials and Supplies	10,442	11,750
3000	Contractual Services	85,458	35,410
Total		\$ 240,287	\$ 233,951

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Official	II	1	1
* Inspector	11	1	2
Permit Coordinator	7	1	1
Total		3	4

**An additional Inspector position was added this fiscal year*

Annual Budget 2005-2006

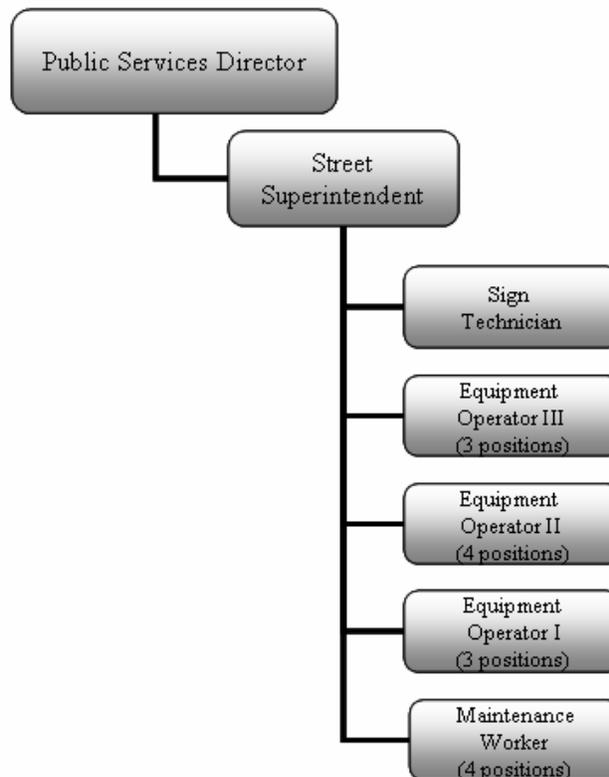
Inspection Program

General Fund/ Account 4240-5002

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	112,159	115,399	112,164	151,577
Overtime	1005	0	5,000	0	5,000
Longevity	1006	3,735	3,978	3,848	4,266
TMRS	1009	10,515	10,816	10,504	14,026
Social Security	1011	8,620	9,194	8,584	11,922
TOTAL		135,029	144,387	135,100	186,791
MATERIALS & SUPPLIES					
General Office Supplies	2101	1,370	2,000	338	2,000
Magazines, Maps, Books	2102	562	700	168	700
Office Copy Supplies	2103	378	642	192	600
Data Processing Supplies	2104	548	750	362	500
Motor Vehicle Fuel	2204	2,221	2,100	2,159	3,800
Photographic Supplies	2208	24	200	7	100
Wearing Apparel	2209	0	400	0	400
Field Supplies	2230	60	150	0	150
Minor Tools & Equipment	2401	2,858	3,500	1,031	3,500
TOTAL		8,021	10,442	4,256	11,750
CONTRACTUAL SERVICES					
Consultant Services	3102	6,870	19,593	14,142	5,000
Telephone Expense	3201	3,406	3,450	3,427	4,728
Postage & Freight	3202	500	1,000	288	500
Training & Travel	3203	3,052	3,700	2,385	3,700
Printing & Binding	3302	494	1,000	324	1,000
Photographs/Blue Prints	3303	0	150	0	100
Office Equipment Repairs	3603	0	400	0	300
Radio & Radar Equipment	3608	450	500	0	500
Dues & Memberships	3901	514	700	416	700
Demolition of Building	3907	10,890	30,000	1,082	10,000
Mowing Expenses	3922	6,475	15,000	3,495	0
Vehicle Maintenance Fees	3970	6,900	6,900	6,900	6,900
Vehicle Replacement Accruals	3980	3,060	3,065	3,065	1,982
TOTAL		42,610	85,458	35,525	35,410
TOTALS		\$ 185,661	\$ 240,287	\$ 174,881	\$ 233,951

Street Program

The **Street Program** falls under the direction of the Public Services Director. The program is responsible for maintaining the right-of-ways of the City including pavement, sidewalks and drainage systems. Many different types of work are involved in providing this service, such as patching holes, cleaning culverts, re-grading ditches, street striping, street overlaying, street sweeping, sign maintenance, mowing and tree trimming. As the weather and seasons change the emphasis changes. In the summer mowing requires a significant amount of time and effort. After storms, efforts shift towards cleanup and repair. This program requires a large fleet of specialized equipment that must be checked routinely by the operators to keep in peak operating condition.



Annual Budget 2005-2006

CATEGORY		AMENDED	BUDGET
		BUDGET	BUDGET
		2004/05	2005/06
1000	Personnel Services	\$ 596,396	\$ 626,688
2000	Materials and Supplies	158,450	168,450
3000	Contractual Services	644,714	759,473
4000	Capital Outlay	96,000	37,015
6000	Interfund Transfers	0	9,720
8000	Reimbursements	(1,495,560)	(1,601,346)
Total		\$ 0	\$ 0

Street Program

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Street Superintendent	II	1	1
Equipment Operator III	8	3	3
Equipment Operator II	6	4	4
Equipment Operator I	4	2	2
Sign & Traffic Signal Technician	6	1	1
Maintenance Worker	3	5	5
* Administrative Assistant	8	0	0.33
Total		16	16.33

** A Secretary I position (budgeted in the Internal Service Fund/Central Shop program) was reclassified to an Administrative Assistant. The salary for this position is allocated as follows; 1/3 Internal Service Fund/Central Shop program, 1/3 Public Services Department/Administrative program and 1/3 General Fund/Street program.*

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 1,255,041	\$ 1,495,560	\$ 1,278,346	\$ 1,601,346
% of City's Operating Total	5.46%	6.90%	5.90%	8.63%
Full Time Staff	14.5	16	16	16

Financial Highlights

FY 2005/06 budget reflects a slight increase due to additional funding for materials & supplies, contractual services and cost-of-living increases. The Street program is staffed by sixteen (16) full time employees.

Annual Budget 2005-2006

Public Services- Street Program
General Fund/ Account 4301-5501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	411,610	489,571	471,320	512,408
Overtime	1005	10,326	15,750	7,492	17,000
Longevity	1006	6,918	8,348	7,802	10,302
Extra Help	1007	19,528	0	0	0
TMRS	1009	38,576	44,717	43,880	47,015
Social Security	1011	33,812	38,010	36,772	39,963
TOTAL		520,770	596,396	567,265	626,688
MATERIALS & SUPPLIES					
Motor Vehicle Fuel	2204	28,911	24,322	30,883	32,000
Photographic Supplies	2208	58	200	0	200
Wearing Apparel	2209	309	750	271	750
Signs & Markers	2232	12,753	20,000	16,100	18,000
Supplies-Buildings & Grounds	2301	178	500	30	500
Street & Bridge Supplies	2302	116,617	100,000	100,000	100,000
Electrical Parts & Supplies	2307	71	200	39	200
Welding Supplies	2308	195	100	100	100
Paint, Lumber, Hardware	2309	305	1,000	497	1,000
Chemicals & Insecticides	2310	1,371	1,500	660	1,500
Signal Systems	2314	125	800	897	800
Minor Tools & Equipment	2401	6,933	2,618	2,950	5,000
Computer Hardware	2403	6,150	1,400	1,400	1,400
Safety Equipment	2441	1,759	2,000	1,793	2,000
Specialized Equipment	2500	0	3,060	4,067	5,000
TOTAL		175,733	158,450	159,687	168,450
CONTRACTUAL SERVICES					
Consultant Services	3102	51,850	98,270	25,000	200,000
Telephone Expense	3201	7,581	8,400	8,036	7,878
Training & Travel	3203	611	1,500	1,500	1,500
Photographs/Blueprints	3303	47	200	37	200
General Insurance	3401	0	30,000	27,038	24,700
Insurance - Motor Equipment	3403	7,999	5,800	0	5,800
Worker's Comp Insurance	3405	0	26,000	20,150	22,700
Group Insurance	3406	80,680	77,914	114,573	89,823
Electricity	3501	220,849	190,000	164,410	190,000
Traffic Lights	3605	1,669	3,000	533	3,000
Radio & Radar Equipment	3608	1,629	3,450	2,318	3,450
Small Engine/ R & M	3615	366	1,500	946	1,500
Rental of Machine & Equipment	3704	2,154	5,000	0	5,000
Uniform Rental	3708	3,661	6,000	4,364	6,000
Janitorial Services	3904	0	11,000	7,500	11,000
Grounds Maintenance Contract	3923	4,049	7,000	6,120	7,000
Vehicle Maintenance Fees	3970	127,656	121,950	121,950	125,400
Vehicle Replacement Accruals	3980	47,736	47,730	47,730	54,522
TOTAL		558,539	644,714	552,205	759,473

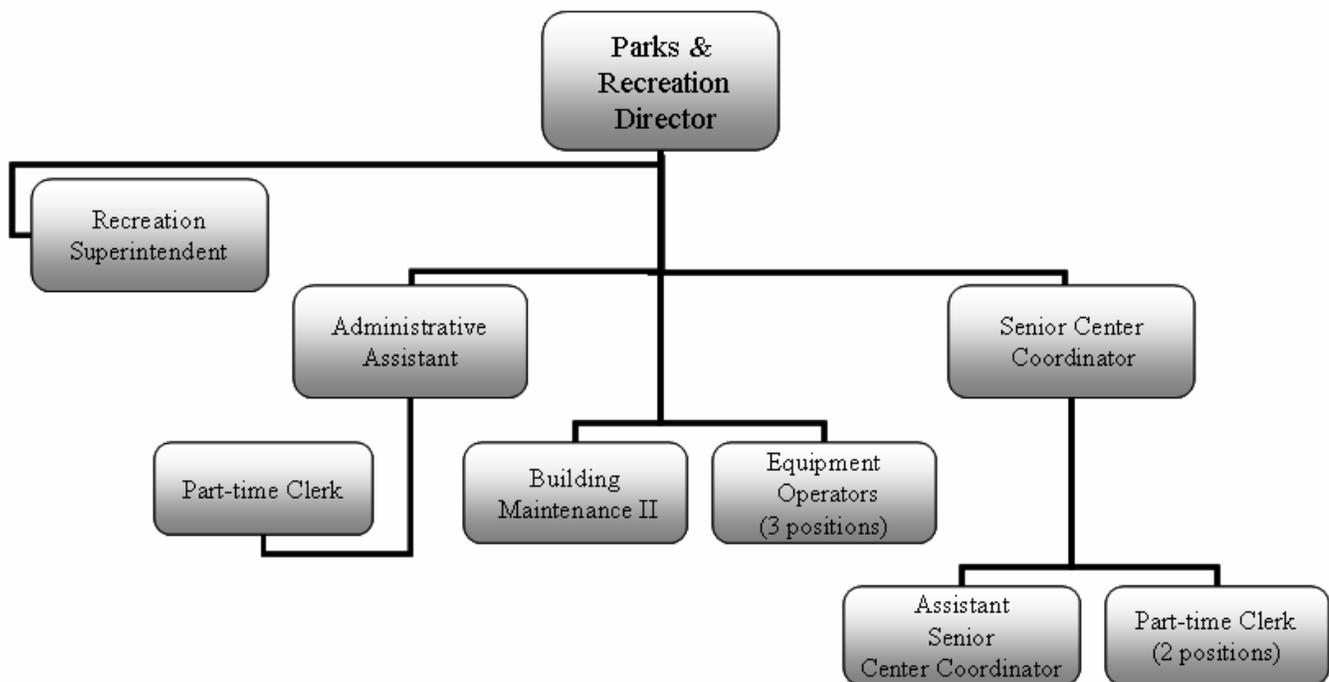
Annual Budget 2005-2006

Public Services- Street Program
General Fund/ Account 4301-5501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CAPITAL OUTLAY					
Mobile Equipment	4304	0	96,000	0	37,015
TOTAL		0	96,000	0	37,015
INTERFUND TRANSFERS					
Reimbursement for Capital Lease	6211	0	0	0	9,720
TOTAL		0	0	0	9,720
LESS REIMBURSEMENTS					
Sales Tax Fund	8207	(1,216,922)	(1,495,560)	(1,278,346)	(1,601,346)
TOTAL		(1,216,922)	(1,495,560)	(1,278,346)	(1,601,346)
TOTALS		\$ 38,119	\$ 0	\$ 811	\$ 0

Parks and Recreation Department

The Parks Department consist of eight programs. The **Administrative program** is committed to providing administrative assistance to requests from the public and other City departments. As the “point of contact” for numerous activities, festivals and parades, the administrative personnel provide assistance and support to local and county civic and athletic groups ensuring program availability. The **Recreation program** provides support and activities for all age groups including local civic and athletic groups, offering diverse year round and summer programming. The **Maintenance program** is committed to providing attractive City parks and athletic fields for the use of the community. The **Senior Citizen Center program** provides a public facility where senior citizens gather for social, recreational, educational and fitness opportunities. The center is available for rental during designated hours. The **Hike & Bike program** budgets materials and supplies used to maintain the trail grounds. The **Museum program** currently budgets for materials and supplies to operate the program. The **Facility Maintenance program** is committed to providing efficient repair and routine maintenance services to City buildings and grounds. The **Alvin Depot program** funds electricity cost and minor maintenance for the historical site that will be used during train excursion trips and community activity gatherings.



Annual Budget 2005-2006

Parks & Recreation Department	PROGRAMS	AMENDED BUDGET 2004/05	BUDGET 2005/06
	Administration	\$ 214,514	\$ 236,161
	Recreation	170,470	189,229
	Parks Maintenance	324,505	334,326
	Seniors Center	127,103	145,739
	Hike & Bike	1,900	1,000
	Museum	8,500	18,600
	Facility Maintenance	57,789	59,268
	Depot	1,900	1,200
	Totals	\$ 906,681	\$ 985,523

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 947,547	\$ 906,681	\$ 895,872	\$ 985,523
% of City's Operating Total	4.12%	4.19%	4.14%	5.31%
Full Time Staff	11	10.5	10.5	10.5

Financial Highlights

Expenditures for FY 2005/06 increased due to reorganization of the Senior Center program reclassifying a custodian position to a full-time Assistant Senior Center Coordinator, cost-of-living increases and additional funds being allocated for materials & supplies and contractual services. The Parks & Recreation Department is staffed by nine (9) full-time employees and three part-time employees.

Annual Budget 2005-2006

Parks Administration Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 184,876	\$ 191,823
2000	Materials and Supplies	1,950	1,950
3000	Contractual Services	27,236	40,948
6000	Interfund Transfer	452	1,440
Total		\$ 214,514	\$ 236,161

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Parks & Recreation	V	1	1
Recreation Superintendent	II	1	1
Department Secretary	6	1	1
Part-time Clerk		0.5	0.5
Total		3.5	3.5

Annual Budget 2005-2006

Parks Administration Program

General Fund/ Account 4501-7501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	150,466	153,584	165,855	158,577
Longevity	1006	2,513	2,768	2,215	2,252
Extra Help	1007	0	0	0	0
TMRS	1009	14,009	14,018	15,304	14,807
Social Security	1011	11,162	12,106	12,098	12,587
Auto Allowance	1018	2,428	2,400	1,969	3,600
TOTAL		180,577	184,876	197,441	191,823
MATERIALS & SUPPLIES					
General Office Supplies	2101	689	930	668	930
Magazines, Maps & Books	2102	39	120	105	120
Office Copy Supplies	2103	330	450	145	450
Janitorial Supplies	2205	178	300	190	300
Photographic Supplies	2208	21	50	50	50
Foods	2222	87	100	30	100
TOTAL		1,344	1,950	1,188	1,950
CONTRACTUAL SERVICES					
Consultant Services	3102	600	3,500	0	5,000
Contractual Extra Help	3199	2,414	0	0	0
Telephone Expense	3201	4,971	5,676	6,273	7,896
Postage & Freight	3202	298	400	127	400
Training & Travel	3203	2,253	3,500	607	2,500
Advertising & Public Notices	3301	136	750	0	700
Printing & Binding	3302	2,371	3,000	3,000	6,400
Electricity	3501	4,574	4,148	3,361	4,600
Water	3503	571	600	444	600
Office Equipment Repairs	3603	130	170	104	800
Radio & Radar Equipment	3608	35	300	113	0
Rental of Buildings and Land	3701	0	0	0	7,000
Rental of Office Equipment	3702	1,972	3,030	2,543	3,252
Rental of Machinery & Equipment	3704	0	287	0	0
Dues & Memberships	3901	2,347	1,875	2,527	1,800
TOTAL		22,671	27,236	19,099	40,948
INTERFUND TRANSFERS					
Lease Purchase HVAC Control	6141	0	452	452	1,440
TOTAL		0	452	452	1,440
TOTALS		\$ 204,592	\$ 214,514	\$ 218,181	\$ 236,161

Annual Budget 2005-2006

Recreation Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 69,279	\$ 74,279
2000	Materials and Supplies	7,150	9,450
3000	Contractual Services	94,041	105,500
Total		\$ 170,470	\$ 189,229

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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* Seasonal Employees

Annual Budget 2005-2006

Recreation Program

General Fund/ Account 4501-7502

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Extra Help	1007	37,533	64,000	64,000	69,000
Social Security	1011	2,870	5,279	5,279	5,279
TOTAL		40,403	69,279	69,279	74,279
MATERIALS & SUPPLIES					
Medical Supplies	2203	7	245	0	350
Photographic Supplies	2208	38	45	45	350
Foods	2222	0	25	0	25
Recreation Program Supplies	2239	5,106	6,110	6,110	8,000
Minor Tools & Equipment	2401	302	250	250	250
Safety Equipment	2441	412	475	475	475
TOTAL		5,865	7,150	6,880	9,450
CONTRACTUAL SERVICES					
Contractual Extra Help	3199	10,721	5,000	5,000	6,500
Electricity	3501	90,924	77,000	68,038	85,000
Water	3503	6,272	9,000	6,799	8,000
Rental of Buildings & Land	3701	4,150	3,041	3,951	6,000
TOTAL		112,067	94,041	83,788	105,500
TOTALS		\$ 158,335	\$ 170,470	\$ 159,946	\$ 189,229

Annual Budget 2005-2006

Parks Maintenance Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 136,386	\$ 130,131
2000	Materials and Supplies	47,848	57,335
3000	Contractual Services	140,271	137,260
4000	Capital Outlay	0	9,600
Total		\$ 324,505	\$ 334,326

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Equipment Operator II	6	4	3
Total		4	3

Annual Budget 2005-2006

Parks Maintenance Program

General Fund/ Account 4501-7503

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	118,645	91,562	94,212	92,595
Overtime	1005	18,680	22,000	19,046	18,000
Longevity	1006	3,932	3,243	3,128	3,531
TMRS	1009	12,733	10,584	10,449	8,652
Social Security	1011	10,502	8,997	8,888	7,353
TOTAL		164,491	136,386	135,723	130,131
MATERIALS & SUPPLIES					
Medical Supplies	2203	25	100	0	100
Motor Vehicle Fuel	2204	10,085	5,000	11,330	12,000
Botanical & Agricultural	2207	9,724	9,000	5,837	9,000
Photographic Supplies	2208	156	150	23	150
Wearing Apparel	2209	569	595	595	595
Foods	2222	89	45	7	100
Signs & Markers	2232	0	100	0	300
Supplies -Building & Grounds	2301	5,354	4,768	4,948	5,000
Insecticides & Herbicides	2311	0	0	0	2,000
Electrical Parts & Supplies	2307	1,120	1,995	1,761	1,995
Paint, Lumber, Hardware	2309	3,114	4,495	4,495	4,495
Chemicals	2310	7,528	9,000	8,704	9,000
Minor Tools & Equipment	2401	8,766	12,000	12,000	12,000
Safety Equipment	2441	600	600	600	600
TOTAL		47,130	47,848	50,299	57,335
CONTRACTUAL SERVICES					
Telephone Expense	3201	(17)	0	0	0
Building/Structure Improvements	3601	4,161	11,186	10,000	10,000
Radio & Radar Equipment	3608	887	900	600	0
Small Engine/ R & M	3615	1,408	1,500	960	1,500
Uniform Rental	3708	1,314	1,100	971	1,100
Exterminations/Disinfectants	3903	1,020	1,200	373	1,200
Grounds Maintenance Contract	3923	57,693	59,144	55,799	60,390
Vehicle Maintenance Fees	3970	58,656	49,500	49,500	49,500
Vehicle Replacement Accruals	3980	15,744	15,741	15,741	13,570
TOTAL		140,867	140,271	133,944	137,260
CAPITAL OUTLAY					
Mobile Equipment	4304	0	0	0	9,600
TOTAL		0	0	0	9,600
TOTALS		\$ 352,489	\$ 324,505	\$ 319,966	\$ 334,326

Annual Budget 2005-2006

Senior Center Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 91,340	\$ 93,311
2000	Materials and Supplies	6,747	8,300
3000	Contractual Services	27,699	39,808
6000	Interfund Transfer	1,317	4,320
Total		\$ 127,103	\$ 145,739

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Senior Citizen Center Coordinator	10	1	1
Assistant Senior Citizen Center Coordinator	7	1	1
Part-time Clerk		1	1
Total		3	3

Annual Budget 2005-2006

Seniors Center Program

General Fund/ Account 4501-7504

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	68,213	62,768	64,627	63,008
Overtime	1005	1,313	0	857	1,000
Longevity	1006	1,727	1,896	1,569	2,088
Extra Help	1007	5,274	15,212	23,842	15,212
TMRS	1009	6,423	5,568	6,035	5,859
Social Security	1011	5,497	5,896	6,839	6,144
TOTAL		88,446	91,340	103,769	93,311
MATERIALS & SUPPLIES					
General Office Supplies	2101	581	550	408	500
Office Copy Supplies	2103	658	400	47	400
Data Processing Supplies	2104	692	400	515	400
Medical Supplies	2203	38	100	112	200
Janitorial Supplies	2205	1,521	1,700	1,500	0
Recreational Supplies	2206	1,772	1,322	1,040	2,500
Botanical & Agricultural	2207	46	200	0	400
Photographic Supplies	2208	419	200	6	200
Foods	2222	628	500	107	1,000
Recreation Program Supplies	2239	630	400	0	1,000
Supplies-Building & Grounds	2301	297	150	200	800
Electrical Parts & Supplies	2307	248	200	12	500
Minor Tools & Equipment	2401	233	200	197	300
Safety Equipment	2441	104	425	425	100
TOTAL		7,867	6,747	4,568	8,300
CONTRACTUAL SERVICES					
Consultant Services	3102	0	0	0	100
Contractual Extra Help	3199	4,500	0	816	2,000
Telephone Expense	3201	936	1,576	1,548	1,476
Postage & Freight	3202	318	300	37	300
Training & Travel	3203	280	400	55	400
Advertising & Public Notices	3301	307	500	352	500
Printing & Binding	3302	321	200	0	200
Electricity	3501	13,346	18,683	10,877	18,000
Gas	3502	229	600	273	600
Water	3503	1,763	1,500	1,707	1,600
Building/Structure Improvements	3601	512	500	667	1,000
Office Equipment Repairs	3603	0	100	0	100
Rental of Office Equipment	3702	1,988	2,540	2,055	3,132
Dues & Memberships	3901	227	200	200	200
Exterminations/Disinfectants	3903	240	600	160	600
Janitorial Services	3904	0	0	0	9,600
TOTAL		24,966	27,699	18,746	39,808
INTERFUND TRANSFERS					
Lease Purchase HVAC Control	6141	0	1,317	1,317	4,320
TOTALS		\$ 121,279	\$ 127,103	\$ 128,400	\$ 145,739

Annual Budget 2005-2006

Hike & Bike Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
2000	Materials and Supplies	1,000	1,000
3000	Contractual Services	900	0
Total		\$ 1,900	\$ 1,000

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

Hike & Bike Program

General Fund/ Account 4501-7505

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
MATERIALS & SUPPLIES					
Supplies-Building & Grounds	2301	842	1,000	117	1,000
TOTAL		842	1,000	117	1,000
CONTRACTUAL SERVICES					
Exterminations/Disinfectants	3903	0	900	0	0
TOTAL		0	900	0	0
TOTALS					
		\$ 842	\$ 1,900	\$ 117	\$ 1,000

Annual Budget 2005-2006

Museum Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
2000	Materials & Supplies	\$0	\$500
3000	Contractual Supplies	8,500	18,100
Total		\$ 8,500	\$18,600

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

Museum Program

General Fund/ Account 4501-7506

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
MATERIALS & SUPPLIES					
Supplies- Building & Grounds	2301	0	0	0	500
TOTAL		0	0	0	500
CONTRACTUAL SERVICES					
Electricity	3501	10,357	8,000	12,527	16,000
Water	3503	322	500	231	500
Building/Structure Improvements	3601	0	0	600	1,100
Exterminator/Disinfectant	3903	0	0	0	500
TOTAL		10,679	8,500	13,358	18,100
TOTALS		\$ 10,679	\$ 8,500	\$ 13,358	\$ 18,600

Annual Budget 2005-2006

Facility Maintenance Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	39,668	41,968
2000	Materials and Supplies	12,900	11,950
3000	Contractual Services	5,221	5,350
Total		\$ 57,789	\$ 59,268

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Maintenance II	8	1	1
Total		1	1

Annual Budget 2005-2006

Facility Maintenance Program

General Fund/ Account 4501-7507

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	32,180	33,974	33,941	34,792
Overtime	1005	975	0	1,500	1,000
Longevity	1006	185	232	207	328
TMRS	1009	3,008	2,952	3,242	3,161
Social Security	1011	2,551	2,510	2,756	2,687
TOTAL		38,898	39,668	41,645	41,968
MATERIALS & SUPPLIES					
General Office Supplies	2101	0	100	100	100
Magazines, Maps, Books	2102	0	150	0	0
Office Copy Supplies	2103	0	100	48	100
Data Processing Supplies	2104	0	100	0	0
Motor Vehicle Fuel	2204	0	700	0	0
Janitorial Supplies	2205	51	200	24	200
Photographic Supplies	2208	0	100	0	0
Signs & Markers	2232	0	100	0	200
Supplies -Building & Grounds	2301	2,582	3,000	2,898	3,000
Electrical Parts & Supplies	2307	1,489	2,000	1,550	2,000
Paint, Lumber, Hardware	2309	480	4,000	4,000	4,000
Minor Tools & Equipment	2401	1,822	2,000	1,499	2,000
Safety Equipment	2441	167	350	165	350
TOTAL		6,590	12,900	10,283	11,950
CONTRACTUAL SERVICES					
Telephone Expense	3201	622	0	0	0
Postage & Freight	3202	0	50	0	0
Training & Travel	3203	0	0	0	500
Printing & Binding	3302	0	125	0	0
Photographs/Blue Prints	3303	0	200	0	0
Building/Structure Improvements	3601	3,922	1,996	2,661	3,000
Office Equipment Repairs	3603	0	100	0	0
Radio & Radar Equipment	3608	0	250	0	0
Uniform Rental	3708	377	350	303	350
Dues & Memberships	3901	150	150	0	0
Exterminations/Disinfectants	3903	1,180	2,000	960	1,500
TOTAL		6,251	5,221	3,924	5,350
TOTALS		\$ 51,739	\$ 57,789	\$ 55,852	\$ 59,268

Depot Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
3000	Contractual Services	1,900	1,200
Total		\$ 1,900	\$ 1,200

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

Depot Program

General Fund/ Account 4501-7508

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CONTRACTUAL SERVICES					
Electricity	3501	175	1,200	52	500
Water	3503	29	200	0	200
Exterminations/Disinfectants	3903	300	500	0	500
TOTAL		504	1,900	52	1,200
TOTALS		\$ 504	\$ 1,900	\$ 52	\$ 1,200

Annual Budget 2005-2006

Library Department

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
2000	Materials and Supplies	\$ 1,005	\$ 1,005
3000	Contractual Services	78,866	76,363
6000	Interfund Transfers	2,817	8,592
Total		\$ 82,688	\$ 85,960

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2002/03	AMENDED 2003/04	PROJECTED 2003/04	BUDGET 2004/05
Expenditures	\$ 65,749	\$ 82,688	\$ 68,258	\$ 85,960
% of City's Operating Total	0.29%	0.38%	0.32%	0.46%
Full Time Staff	0	0	0	0

Financial Highlights

FY 2005/06 budget reflects a slight increase from the previous year due to an interfund transfer for lease purchase on the HVAC Control.

Annual Budget 2005-2006

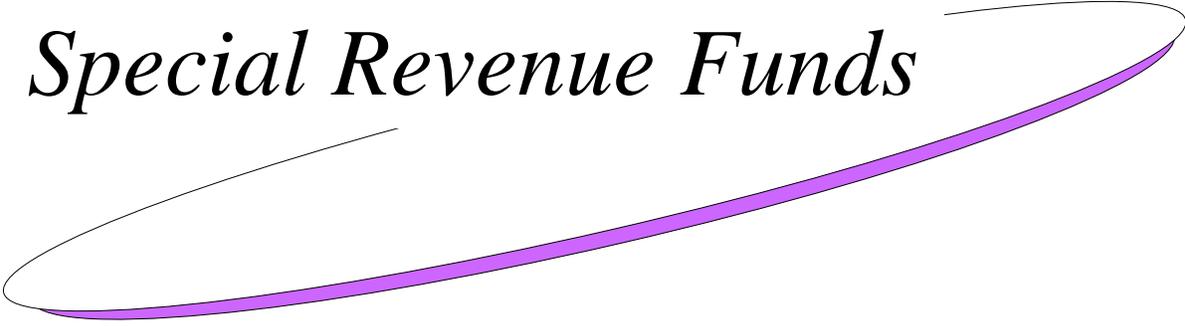
Library

General Fund/ Account 4550-8501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
MATERIALS & SUPPLIES					
General Office Supplies	2101	0	130	0	130
Janitorial Supplies	2205	0	75	0	75
Electrical Parts & Supplies	2307	562	700	343	700
Minor Tools & Equipment	2401	69	100	121	100
TOTAL		630	1,005	464	1,005
CONTRACTUAL SERVICES					
Telephone Expense	3201	1,837	2,448	2,093	2,448
Insurance - General	3401	2,475	4,960	4,002	3,640
Electricity	3501	28,539	29,383	24,781	32,200
Gas	3502	461	800	577	800
Water	3503	781	1,300	995	1,300
Fixed Plant Equipment/ R & M	3602	1,822	8,500	3,152	5,000
Office Equipment Repairs	3603	0	600	0	100
Rental of Office Equipment	3702	1,201	1,375	1,375	1,375
Janitorial Services	3904	13,680	15,000	13,680	15,000
Special Book Collection	3951	14,322	14,500	14,322	14,500
TOTAL		65,118	78,866	64,976	76,363
INTERFUND TRANSFERS					
Lease Purchase HVAC Control	6141	0	2,817	2,817	8,592
TOTAL		0	2,817	2,817	8,592
TOTALS		\$ 65,749	\$ 82,688	\$ 68,258	\$ 85,960



Special Revenue Funds



The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for special purposes. Special revenue funds include State of Texas and Federal grants as well as Hotel/Motel tax revenues. The following are the activities operated as special revenue funds:

Hike & Bike Trail System Fund– *This fund accounts for a grant for the Hike & Bike Trail System within the City.*

Hotel/Motel Tax Fund– *Revenues are from a room occupancy tax with expenditures for the promotion of tourism and the convention & hotel industry.*

Municipal Library Building Fund– *To account for interest earned from investments of customer deposits in the Enterprise Fund and interest earned on fund investments. Funds are expended for the benefit of the City of Alvin Library.*

Special Investigation Fund– *This fund receives a share of money and property seized during drug related arrests. The funds are used by the Police Department for investigations involving drugs.*

Municipal Court Building Security Fund– *This fund is set up to account for monies collected and used from Municipal Court fees required by state law for Municipal Court building security purposes.*

Municipal Court Technology Fund– *This fund is set up to account for monies collected and used from Municipal Court fees as required by state law for municipal technology purposes.*

Donation Fund– *To account for funds contributed for designated purposes or events.*

**SPECIAL REVENUE FUNDS
TOM BLAKENEY, JR MUSTANG BAYOU
TRAIL SYSTEM FUND, PHASE II
FUND BALANCE SUMMARY**

Hike & Bike Fund 113

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	FUTURE PROJECTION 2005/06
Beginning Balance	\$ 86,665	\$ 87,003	\$ 87,003	\$ 87,524
Revenue Sources:				
Investment Earnings	338	0	521	0
Total Revenues	338	0	521	0
Total Revenues & Resources	87,003	87,003	87,524	87,524
Capital Outlay				
Hike & Bike Trail Project	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	338	0	521	0
Ending Balance	\$ 87,003	\$ 87,003	\$ 87,524	\$ 87,524

**SPECIAL REVENUE FUNDS
HOTEL/MOTEL TAX FUND
FUND BALANCE SUMMARY**

Hotel/Motel Fund 121

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 313,233	\$ 344,680	\$ 344,680	\$ 332,480
Revenue Sources				
Hotel/Motel Tax Receipts	126,886	140,000	140,000	140,000
Interest	2,136	500	1,294	500
Total Revenue	129,022	140,500	141,294	140,500
Total Revenues & Resources	442,255	485,180	485,974	472,980
Expenditures				
Electricity	142	200	101	200
Contractual Services	58,934	62,040	62,038	62,040
Approved Funded Events	33,497	42,500	42,500	25,000
Capital Outlay	0	117,262	14,498	15,000
Estimated Debt Service	5,003	34,357	34,357	34,033
Total Expenditures	97,576	256,359	153,495	136,273
Excess (Deficiency) of revenue over expenditures	31,446	(115,859)	(12,201)	4,227
Ending Balance	\$ 344,680	\$ 228,821	\$ 332,480	\$ 336,707

**SPECIAL REVENUE FUNDS
MUNICIPAL LIBRARY BUILDING FUND
FUND BALANCE SUMMARY**

Library Fund 122

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 113,976	\$ 107,975	\$ 107,975	\$ 108,169
Revenue Sources				
Investment Earnings	1,038	1,200	2,264	2,000
Total Revenue	1,038	1,200	2,264	2,000
Total Revenues & Resources	115,014	109,175	110,239	110,169
Expenditures				
Contractual Services	7,039	50,000	2,070	2,000
Total Expenditures	7,039	50,000	2,070	2,000
Excess (Deficiency) of total revenue and other resources over expenditures	(6,001)	(48,800)	194	0
Ending Balance	\$ 107,975	\$ 59,175	\$ 108,169	\$ 108,169

**SPECIAL REVENUE FUNDS
SPECIAL INVESTIGATIONS
FUND BALANCE SUMMARY**

Special Investigations Fund 123

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 96,036	\$ 186,463	\$ 186,463	\$ 82,024
Revenue Sources				
Grants	23,830	15,000	5,925	15,000
Fines & Forfeitures	102,042	19,000	2,857	19,000
Investment Earnings	722	900	540	900
Proceeds of Asset Sales	0	0	1,219	0
Total Revenue	126,594	34,900	10,541	34,900
Total Revenues & Resources	222,630	221,363	197,004	116,924
Expenditures				
Police Department	2,500	9,216	5,621	4,900
Special Investigations	14,773	25,000	2,933	20,000
Equipment	9,600	24,200	5,611	5,000
Special Police Training Program	0	5,000	2,105	5,000
Total Expenditures	26,872	63,416	16,270	34,900
Excess (Deficiency) of total revenue and resources over expenditures	90,427	(103,950)	(104,439)	0
Ending Balance	\$ 186,463	\$ 82,513	\$ 82,024	\$ 82,024

**SPECIAL REVENUE FUNDS
MUNICIPAL COURT BUILDING SECURITY FUND
FUND BALANCE SUMMARY**

Building Security Fund 124

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 39,016	\$ 47,434	\$ 47,434	\$ 53,450
Revenue Sources				
Building Security Fees	8,193	9,200	5,761	9,200
Interest	225	300	255	300
Total Revenue	8,419	9,500	6,016	9,500
Total Revenues & Resources	47,435	56,934	53,450	62,950
Expenditures				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	8,419	9,500	6,016	9,500
Ending Balance	\$ 47,434	\$ 56,934	\$ 53,450	\$ 62,950

**SPECIAL REVENUE FUNDS
MUNICIPAL COURT TECHNOLOGY FUND
FUND BALANCE SUMMARY**

Municipal Court Technology Fund 125

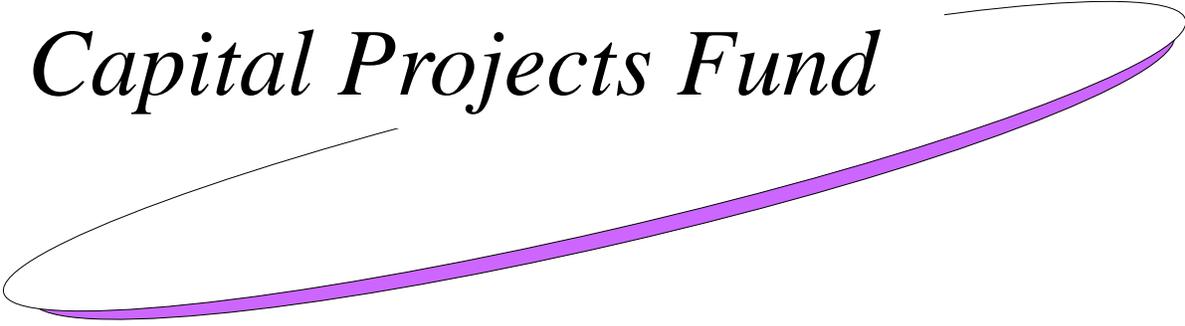
DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 33,057	\$ 37,843	\$ 37,843	\$ 8,773
Revenue Sources				
Court Technology Fees	10,925	14,000	10,527	11,000
Interest	128	150	160	150
Total Revenue	11,053	14,150	10,687	11,150
Total Revenues & Resources	44,110	51,993	48,530	19,923
Expenditures				
Contractual Services	1,894	2,000	0	0
Capital Outlay	0	24,000	24,000	0
Debt Service/Depreciation	0	15,757	15,757	0
Interfund Transfers	4,373	0	0	9,495
Total Expenditures	6,267	41,757	39,757	9,495
Excess (Deficiency) of total revenue and resources over expenditures	4,786	(27,607)	(29,070)	1,655
Ending Balance	\$ 37,843	\$ 10,236	\$ 8,773	\$ 10,428

**SPECIAL REVENUE FUNDS
DONATION FUND
FUND BALANCE SUMMARY**

Donation Fund 127

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ (6,790)	\$ 10,248	\$ 10,248	\$ 22,774
Revenue Sources				
Investment Earnings	43	0	87	0
Other Income	21,051	700	14,653	16,400
Total Revenue	21,094	700	14,740	16,400
Total Revenues & Resources	14,304	10,948	24,988	39,174
Expenditures				
Materials & Supplies	4,056	811	2,214	2,400
Contractual Services	0	0	0	14,000
Total Expenditures	4,056	811	2,214	16,400
Excess (Deficiency) of total revenue and resources over expenditures	17,038	(111)	12,526	0
Ending Balance	\$ 10,248	\$ 10,137	\$ 22,774	\$ 22,774

Capital Projects Fund



*The **Capital Projects Fund** is used to account for the proceeds from the sale of general obligation bonds and expenditure of these proceeds for the acquisition or construction of fixed assets as designated in each bond issue or as authorized by Council. The primary sources of revenues are primarily proceeds of general obligation debt and transfers from other funds.*

*The **Sales Tax-Street Improvement Fund** is used to account for a portion of the sales tax received that Council has designated to be used for street projects, to support the streets and provide engineering and maintenance support of streets. The sources of revenue are primarily sales taxes received by the City.*

**CAPITAL IMPROVEMENT FUND
FUND BALANCE SUMMARY**

Capital Improvement Fund 131

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 2,932,858	\$ 2,806,988	\$ 2,806,988	\$ 2,054,825
Revenue Sources:				
Transfers From:				
Utility Fund	0	2,528,795	1,474,720	0
Sales Tax Fund	1,195,000	1,439,874	926,325	745,000
EMS	52,563	0	0	0
Interest Income	26,389	10,000	26,851	5,000
Total Revenue	1,273,952	3,978,669	2,427,896	750,000
Total Revenues & Resources	4,206,810	6,785,657	5,234,884	2,804,825
Uses:				
Fire	59,161	245,855	5,222	0
Streets	1,196,811	3,726,229	1,007,444	745,000
Water & Wastewater	11,000	8,402,213	1,474,720	620,000
Parks & Recreation	132,850	1,218,869	692,673	0
Total Expenditures	1,399,822	13,593,166	3,180,058	1,365,000
Revenue Over/(Under) Expenditures	(125,870)	(9,614,497)	(752,163)	(615,000)
Ending Balance	\$ 2,806,988	\$ (6,807,509)	\$ 2,054,825	\$ 1,439,825

City of Alvin
FY 2005-2006 Capital Budget Project Listing

Utility Fund

Small Diameter Water Line Replacement (City's match)	120,000
I&I Reduction Program Construction (TWDB).....	<u>500,000</u>
Total Utility Fund Projects	\$620,000

Sales Tax Fund

GIS Mapping Project	55,000
Bridge Maintenance & Replacement Program (City's matching 10%)	50,000
Highway 528 Extension (City's match).....	350,000
Street Resurfacing & Road Construction Program	240,000
Safe Walk to School Sidewalks	<u>50,000</u>
Total Sales Tax Fund Projects	\$745,000

TOTAL FY2006 CAPITAL BUDGET **\$1,365,000**

**SALES TAX- STREET IMPROVEMENTS
BUDGET SUMMARY**

Sales Tax Fund 132

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Fund Balance	\$ 97,910	\$ 192,133	\$ 192,133	\$ 567,348
Revenues				
Sales Tax Receipts	2,522,906	2,490,390	2,610,902	2,816,074
Interest Income	2,491	3,000	5,753	3,000
Total Revenues	2,525,397	2,493,390	2,616,655	2,819,074
Total Rev. and Resources	2,623,307	2,685,523	2,808,788	3,386,422
Expenditures				
Maintenance & Repair	19,252	0	0	225,000
Capital Projects	0	0	0	785,000
Interfund Transfers				
Transfer to General Fund- Sales Tax	1,216,922	1,497,290	1,315,116	1,601,346
Transfer to Capital Improvement Fund	1,195,000	1,439,874	926,325	0
Total Expenditures	2,431,174	2,937,164	2,241,441	2,611,346
Revenue Over/(Under) Expenditures	94,223	(443,774)	375,215	207,728
Ending Fund Balance	\$ 192,133	\$ (251,641)	\$ 567,348	\$ 775,076

Debt Service Fund



The Debt Service Fund is used to account for the payment of interest and principal on all general obligation debts of the City. The primary source of revenue for debt service is property taxes.

Debt Service Policies

- ⇒ Long-term debt will not be issued to finance current operations.*
- ⇒ The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed..*
- ⇒ Long-term debt will not exceed the City's resources for repaying the debt.*
- ⇒ The City shall have the power to borrow money on its credit, and to issue general obligation bonds for public improvement or any other purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas.*

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**DEBT SERVICE FUND
BUDGET SUMMARY**

Debt Service Fund 141

DESCRIPTION	ACTUAL 2003/04	BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Fund Balance	\$ 784,015	\$ 455,181	\$ 499,493	\$ 1,078,774
REVENUE				
Current Property Taxes	803,149	1,028,998	967,688	893,593
Delinquent Property Taxes	33,529	41,160	48,659	30,806
Penalty & Interest	22,545	20,580	22,251	15,403
Interest Income	2,691	3,500	7,673	3,500
Bond Proceeds	0	0	586,325	0
Total Revenue	861,914	1,094,238	1,632,596	943,302
Total Revenues & Resources	1,645,929	1,549,419	2,132,089	2,022,076
EXPENDITURES				
Principal	842,396	715,598	715,598	587,138
Interest	344,478	313,400	313,401	306,455
Agent Fees	3,874	4,000	3,137	4,000
Capital Lease Payments	0	16,928	21,179	0
Total Expenditures	1,190,747	1,049,926	1,053,315	897,593
Revenue Over/(Under) Expenditures	(328,834)	44,312	579,281	45,709
Ending Fund Balance	\$ 455,181	\$ 499,493	\$ 1,078,774	\$ 1,124,483

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G. O. LONG-TERM DEBT REQUIREMENT

DEBT ISSUED	BALANCE OUTSTANDING			TOTAL REQUIRED
	09/30/05	PRINCIPAL	INTEREST	
G. O. Refunding Bonds, Series 1998	495,578	97,199	19,290	116,489
Gen. Obligation, Series 2002	3,130,000	25,000	148,530	173,530
Certificates of Obligation, Series 2000	480,000	70,000	22,290	92,290
G.O Refunding Bonds, Series 2002A	1,932,964	275,209	55,548	330,757
G.O Refunding Bonds, Series 2003	1,339,065	10,530	46,557	57,087
TOTAL	\$ 7,377,607	\$ 477,938	\$ 292,215	\$ 770,153

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SCHEDULE OF LONG-TERM INDEBTEDNESS

DESCRIPTION	DATE OF ISSUANCE	MATURITY DATE	INTEREST RATE	ORIGINAL ISSUE	AMOUNT OUTSTANDING
Certificate of Obligation <i>Series 1995</i>	09-01-95	11-01-06	7, 5.4, 5.5, 5.6, 5	5,100,000	225,000
G.O. Refunding Bonds <i>Series 1998</i>	10-01-98	10-10-12	3.75,3.95,4.05,4.1, 4.15,4.2,4.25,4.3, 4.35,4.4,4.5	3,865,000	3,620,000
Certificate of Obligation <i>Series 2000</i>	10-1-00	10-01-10	4.7,4.75,4.85,5.0,4.95, 5.05,5.10	725,000	480,000
Revenue Bonds <i>Series 2000</i>	11-01-00	11-01-23	4.5,4.6,4.7,4.8,4.9,5, 5.1,5.375,5.5	3,700,000	3,475,000
Revenue Bonds <i>Series 2001</i>	10-01-01	10-01-24	1.8,2.1,2.3,2.55,2.8, 2.95,3.05,3.1,3.25,3.4, 3.5,3.65,3.75,3.85,4.1, 4.15,4.2	6,650,000	6,645,000
General Obligation Bonds <i>Series 2002</i>	03-01-02	12-01-21	6.1,5.4,1.4,3.4,4.4,5, 4.6, 4.7,4.75,4.8	3,150,000	3,130,000
G.O.Refunding Bonds <i>Series 2002A</i>	12-01-02	12-01-13	3.0,3.125,3.3,3.6,3.8,4	6,425,000	4,460,000
Refunding Bonds <i>Series 2002B</i>	12-01-02	12-01-13	4	720,000	500,000
G.O.Refunding Bonds <i>Series 2003</i>	12-01-03	12-01-15	2.0,2.25,2.5,2.9,3.15,3.25, 3.4,3.55,3.65,3.75	3,845,000	3,815,000
Cert. of Obligation <i>Series 2003</i>	11-01-03	12-01-14	1.05,1.45,1.8,2.1,2.35,2.75, 3,3.35,3.5,3.65,3.75	1,170,000	1,075,000
Tax Anticipation Notes <i>Series 2005</i>	09-01-2005	03-01-2012	3.0, 3.125, 3.250, 3.4, 3.5, 3.625, 3.750	610,000	610,000
Total				\$35,960,000	\$28,035,000

**GENERAL OBLIGATION BONDS
PAYABLE FROM AD VALOREM TAXES
SCHEDULE OF MATURITIES
BY FISCAL YEAR**

FISCAL YEAR	2005 TAX ANTICIPATION NOTES		GENERAL OBLIGATION REFUNDING BONDS SERIES 1998		GENERAL OBLIGATION BONDS SERIES 2002		CERTIFICATE OF OBLIGATION SERIES 2000		GENERAL OBLIGATION REFUNDING BONDS SERIES 2002		GENERAL OBLIGATION REFUNDING BONDS SERIES 2003		TOTAL REQUIREMENTS		TOTAL ANNUAL REQMENTS
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2005-06	109,200	12,689	97,199	19,290	25,000	148,530	70,000	22,290	275,209	55,548	10,530	46,557	587,138	304,904	892,042
2006-07	109,200	10,553	101,306	15,096	100,000	144,718	75,000	18,718	327,217	46,512	10,530	46,346	723,253	281,943	1,005,196
2007-08	109,200	7,073	106,098	10,662	110,000	138,313	80,000	14,863	340,219	36,500	10,530	46,122	756,047	253,533	1,009,580
2008-09	35,100	4,702	110,205	5,984	75,000	132,670	80,000	10,883	359,722	26,001	10,530	45,872	670,557	226,112	896,669
2009-10	35,100	3,491	18,482	3,185	120,000	126,722	85,000	6,736	283,877	16,170	12,285	45,562	554,744	201,866	756,610
2010-11	39,000	2,169	19,851	2,346	125,000	119,937	90,000	2,295	279,543	7,122	12,285	45,191	565,679	179,060	744,739
2011-12	39,000	732	20,535	1,448	125,000	114,250			36,839	1,846	221,130	41,404	442,504	159,680	602,184
2012-13			21,904	493	150,000	108,613			15,169	895	235,170	33,813	422,243	143,814	566,057
2013-14					150,000	102,313			15,169	303	268,515	25,049	433,684	127,665	561,349
2014-15					250,000	93,588					250,965	15,702	500,965	109,290	610,255
2015-16					550,000	75,713					296,595	5,561	846,595	81,274	927,869
2016-17					200,000	58,838					200,000		200,000	58,838	258,838
2017-18					200,000	49,738					200,000		200,000	49,738	249,738
2018-19					225,000	39,850					225,000		225,000	39,850	264,850
2019-20					225,000	29,219					225,000		225,000	29,219	254,219
2020-21					250,000	17,938					250,000		250,000	17,938	267,938
2021-22					250,000	6,000					250,000		250,000	6,000	256,000
Total	\$ 475,800	\$ 41,409	\$ 495,578	\$ 58,505	\$ 3,130,000	\$ 1,506,950	\$ 480,000	\$ 75,785	\$ 1,932,964	\$ 190,897	\$ 1,339,065	\$ 397,179	\$ 7,853,407	\$ 2,270,725	\$ 10,124,132



Permanent Fund



The Permanent Fund is used to account for the handling and maintaining of the City's Cemetery.

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**PERMANENT FUND
OAK PARK CEMETERY
FUND BALANCE SUMMARY**

Oak Park Cemetery Fund 151

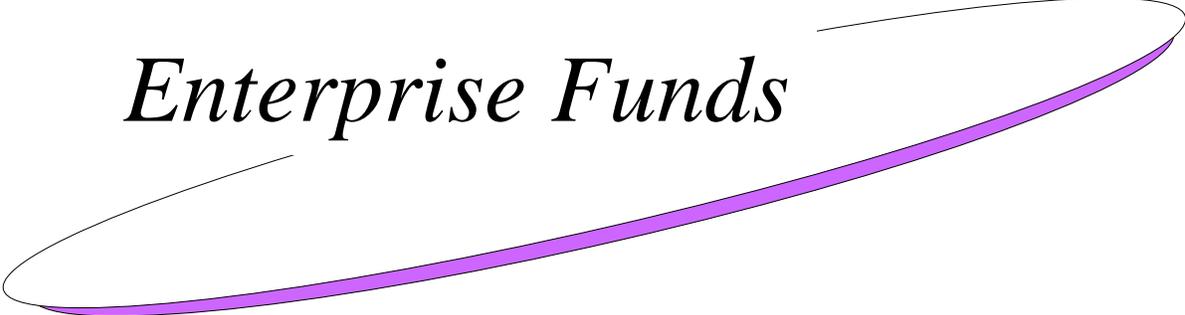
DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance:	\$ 408,306	\$ 415,408	\$ 415,408	\$ 428,222
Revenue				
Sale of Cemetery Lots	39,150	45,000	42,666	45,000
Staking/Flagging Fee	2,700	2,500	5,067	2,500
Transfer Fee	50	0	0	0
Interest Income	2,824	2,500	5,147	2,500
Total Revenue	44,724	50,000	52,880	50,000
Total Revenues & Resources	453,030	465,408	468,288	478,222
Expenditures				
Operating Expenses	17,622	25,000	19,567	25,000
Transfer to General Fund	20,000	20,499	20,498	20,573
Total Expenditures	37,622	45,499	40,065	45,573
Excess (Deficiency) of total revenue and resources over expenditures	7,102	4,501	12,814	4,427
Ending Balance	\$ 415,408	\$ 419,909	\$ 428,222	\$ 432,649

**OAK PARK CEMETERY FUND
STATEMENT OF CASH FLOW**

	ACTUAL 2003-2004	ESTIMATED 2004-2005	ESTIMATED 2005-2006
Cash and Investments - Beginning of Year	\$ 408,307	\$ 415,408	\$ 420,806
Cash Receipts			
Collection Fees	44,399	39,350	47,500
Other revenues	2,812	5,492	2,500
Total Cash Receipts	47,211	44,842	50,000
Total Cash Available	455,518	460,250	470,806
Cash disbursements			
Expenditures excluding depreciation	20,110	18,945	25,000
Transfer to General Fund	20,000	20,499	20,573
Total Cash Disbursements	40,110	39,444	45,573
Estimated Cash - End of Year	\$ 415,408	\$ 420,806	\$ 425,233



Enterprise Funds



The Enterprise Funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the government’s council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government’s council has decided that periodic determination of net income is appropriate for accountability purposes.

*The **Utility Fund** is used to account for operations of the public utilities (water and sewer) services of the City.*

*The **Sanitation Fund** is used to account for operations of the solid waste collection and disposal services for residents of the City.*

*The **Emergency Medical Services Fund** is used to account for operations of the emergency medical services for residents of Alvin and the surrounding area.*

Annual Budget 2005-2006

**UTILITY FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 11,973,524	\$ 12,183,547	\$ 12,183,547	\$ 9,878,448
REVENUES				
Water	2,328,700	2,300,000	2,524,866	2,625,363
Tapping Fee- Water	0	0	920	0
Fire Hydrant Rentals	811	0	1,638	0
Sewer	2,594,485	2,600,000	2,691,433	2,785,262
Tapping Fee- Sewer	0	0	200	0
Investment Earnings	130,348	69,000	86,379	32,000
Transfer from Street Department	0	0	0	41,592
Transfer from TWDB Bonds	0	3,923,723	0	0
Transfer from Certificate of Obligations	0	800,000	0	0
Transfer from Sanitation	0	100,000	0	100,000
Other Incomes	34,974	20,000	33,953	34,000
Total Revenues	5,089,318	9,812,723	5,339,389	5,618,217
Total Revenue and Resources	17,062,842	21,996,270	17,522,936	15,496,665
EXPENDITURES				
Water	675,407	956,942	728,124	811,550
Sewer	532,482	766,173	632,048	650,595
Wastewater Treatment Plant	829,895	974,262	709,230	855,804
Administration	152,083	150,664	135,721	158,008
Billing & Collection	180,628	190,067	180,596	196,901
Public Services Facility	129,453	142,143	96,018	113,820
Other Requirements	2,379,347	6,213,515	5,162,752	2,797,659
Total Expenditures	4,879,295	9,393,766	7,644,488	5,584,337
Revenue Over/(Under) Expenditures	210,023	418,957	(2,305,099)	33,880
Ending Balance	\$ 12,183,547	\$ 12,602,504	\$ 9,878,449	\$ 9,912,328

Annual Budget 2005-2006

**UTILITY FUND
REVENUE DETAIL**

DESCRIPTION	ACTUAL 2003/04	BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CHARGES FOR SERVICE				
Water Revenue	2,328,700	2,300,000	2,524,866	2,625,363
Tapping Fee- Water	0	0	920	0
Sewer Revenue	2,594,485	2,600,000	2,691,433	2,785,262
Tapping Fee- Sewer	0	0	200	0
Fire Hydrant Rental	811	0	1,638	0
Total Charges for Service	4,923,996	4,900,000	5,219,057	5,410,625
INVESTMENT EARNINGS				
Interest Income	117,758	60,000	74,991	30,000
Interest Earned- Meter Deposit	1,240	0	2,597	0
Interest Earned- TWDB Bonds	11,351	9,000	8,792	2,000
Total Charges for Service	130,349	69,000	86,380	32,000
INTRAGOVERNMENTAL				
Transfer from Certificates of Obligation	0	800,000	0	0
Reimbursement from Street Department	0	0	0	41,592
Transfer from Sanitation Fund	0	100,000	0	100,000
Transfer from TWDB Bonds	0	3,923,723	0	0
Total Intragovernmental	0	4,823,723	0	141,592
OTHER INCOMES				
Miscellaneous Income	8,203	2,000	8,947	8,000
Reconnect Fee	17,770	12,000	17,221	18,000
Cleaning Fee	4,485	3,000	3,752	4,000
Return Check Fee	4,515	3,000	4,033	4,000
Total Other Collections	34,974	20,000	33,953	34,000
Total Revenues	\$5,089,318	\$9,812,723	\$5,339,390	\$5,618,217

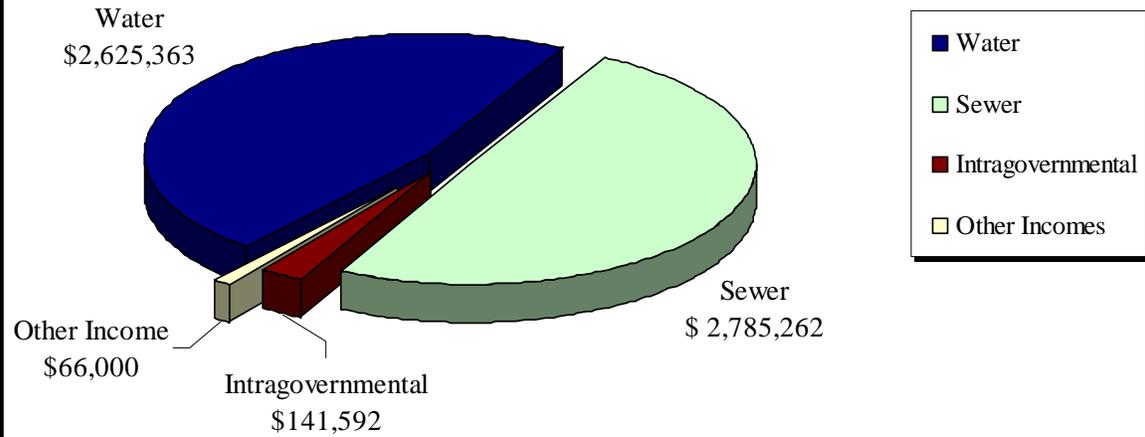
Annual Budget 2005-2006

**UTILITY FUND
ESTIMATED CASH FLOW**

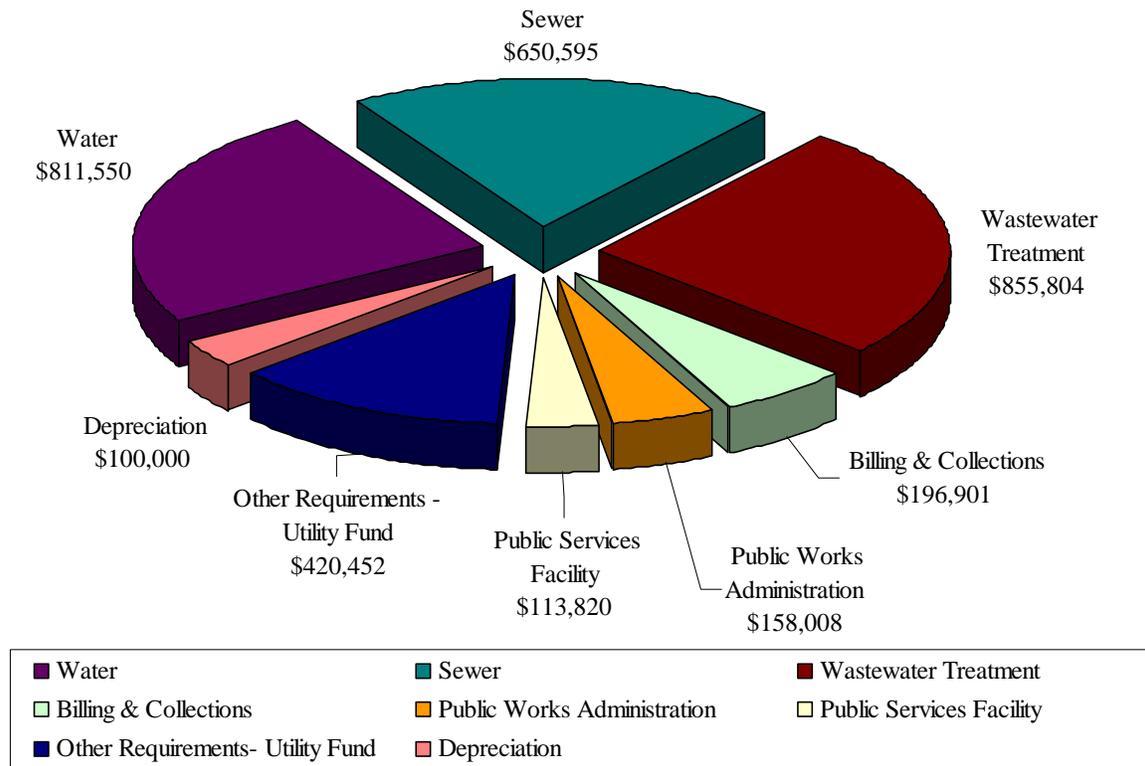
	ACTUAL 2003-2004	ESTIMATED 2004-2005	ESTIMATED 2005-2006
Receipts			
Water	\$ 2,328,700	\$ 2,510,937	\$ 2,505,881
Sewer	2,594,485	2,672,925	2,730,966
Other revenues	166,133	134,430	120,000
Transfer from Sanitation Fund	0	0	100,000
Impact Fees	0	250,000	150,000
Total receipts	5,089,318	5,318,292	5,606,847
Disbursements			
Expenditures excluding depreciation	(2,699,453)	(2,912,212)	(2,999,579)
Transfer to General Fund	(450,000)	0	(221,351)
Capital Outlay	(135,056)	(200,174)	(100,000)
Capital Improvements-Water/Sewer	0	0	0
Total disbursements	(3,284,509)	(3,112,386)	(3,320,930)
Net Operating Income	1,804,809	2,205,905	2,285,917
Debt Payments	(2,081,726)	(1,929,634)	(2,235,390)
Net Operating Income plus debt payments	(276,917)	276,271	50,527
Interfund Borrowing from Replacement Fund	0	500,000	0
Cash and Investments-beginning of year	187,857	(89,061)	687,210
Cash and Investments-end of year	\$ (89,061)	\$ 687,210	\$ 737,737
TWDB Cash-beginning of year	4,800,432	3,717,368	2,681,573
Capital Improvements-TWDB financed	(1,083,064)	(1,155,259)	(500,000)
TWDB Cash-end of year	\$ 3,717,368	\$ 2,562,109	\$ 2,181,573
Other Bonds	3,936,854	2,168,000	700,000
Capital Improvements-bond financed	(1,768,854)	(1,468,000)	(700,000)
TWDB Cash-end of year	\$ 2,168,000	\$ 700,000	\$0

Utility Fund

FY 2006 Revenues By Source
\$5,618,217

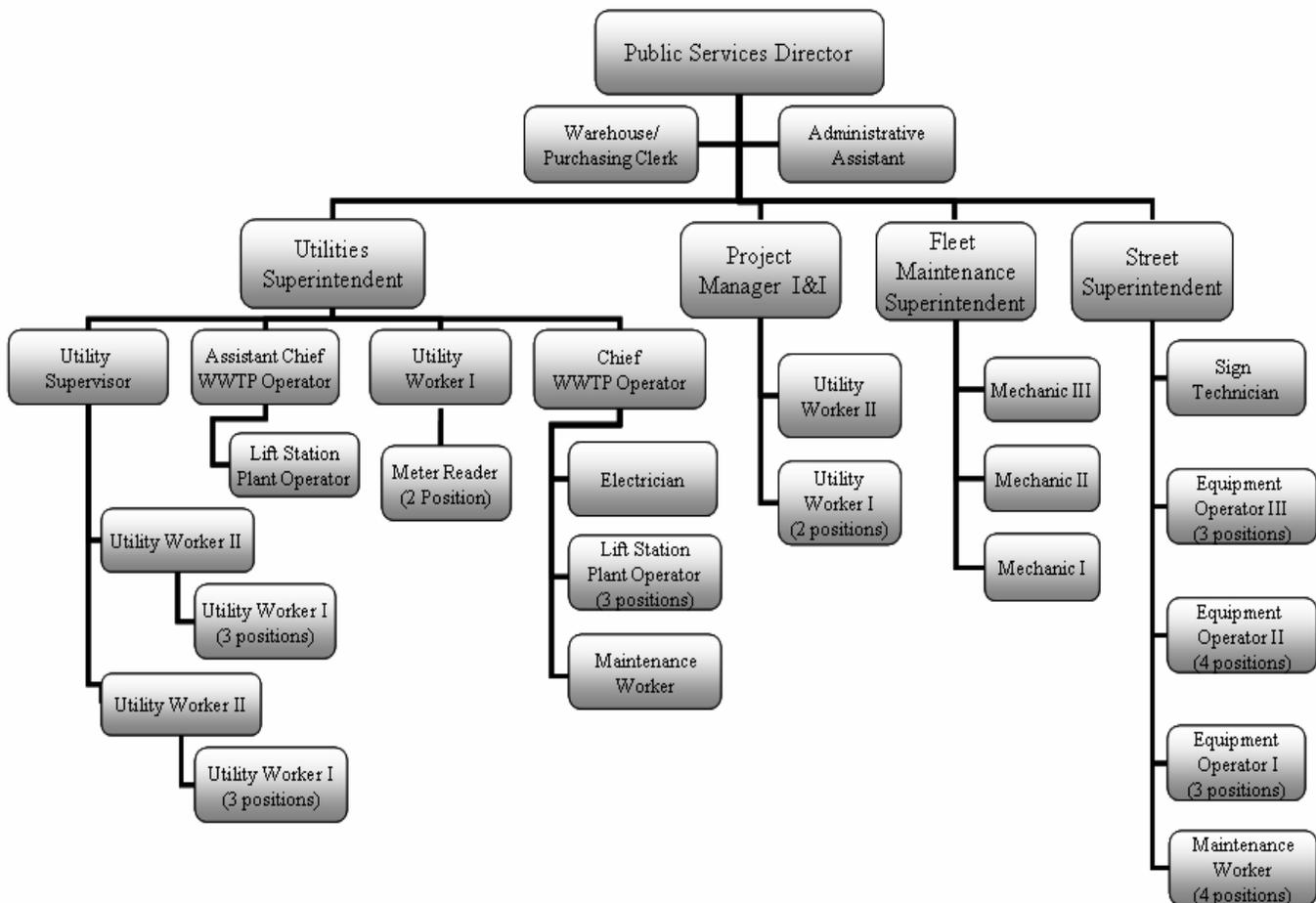


FY 2006 Estimated Expenditures By Function
\$3,307,130



Public Services Department

The Public Services Department consist of six programs. The **Water program** is responsible for providing safe, potable water for domestic and industrial uses. Crews work diligently to assure that water pumped from the ground is safely transported to the customer and there is adequate pressure. The **Sewer program** is responsible for the operation and maintenance piping system that collects the wastewater and transports it to the treatment facility. The staff work to locate sources of inflow and infiltration, upgrading main lines and extensions, cleaning lines and responding to citizen complaints. The **Wastewater Treatment Plant program** is responsible for the operation and maintenance of the mechanical and electrical equipment for the water and wastewater systems, including full operation of our wastewater treatment plant to comply with state and federal standards. The **Administrative program** is responsible for the supervisory functions of all programs, in addition to contract administration of Solid Waste Collection & Disposal. The **Public Services Facility program** is primarily an accounting device comprised of those functions of service to all divisions located at the site. The **Central Shop program** is charged with the responsibility of maintenance, repair and supplying fuel and oil for the city's vehicle fleet.



**Enterprise- Utility Fund
Public Services Department**

CATEGORY	AMENDED BUDGET 2004/05	BUDGET 2005/06
Water	\$ 956,942	\$ 811,550
Sewer	766,173	650,595
Wastewater Treatment Plant	974,262	855,804
Administration	150,664	158,008
Public Services Facility	142,143	113,820
Other Requirements	6,213,515	2,797,659
Total	\$ 9,203,699	\$ 5,387,436

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 4,698,667	\$ 9,203,699	\$ 7,463,893	\$ 5,387,436
% of City's Operating Total	20.44%	42.49%	34.46%	29.03%
Full Time Staffing Equivalent	27	27	27	27

Financial Highlights

In FY 2005/06 expenditures have been substantially decreased due to budget reductions within various programs and the transfer to the Capital Improvement Fund being substantially lower than the previous year. The Public Services Department is staffed by 27 full-time employees.

Annual Budget 2005-2006

Water Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 274,623	\$ 232,768
2000	Materials and Supplies	182,400	181,100
3000	Contractual Services	340,734	277,682
4000	Capital Outlay	159,185	120,000
Total		\$ 956,942	\$ 811,550

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Utility Supervisor	10	1	0.5
Utility Worker II	7	1	1
Utility Worker I	6	4	4
Meter Reader	4	1	2
** Maintenance Worker	3	1	0
Total		8	7.5

* The Utility Supervisor position is budget as follows; 1/2 to Public Services Department/Water program and 1/2 to Public Services Department/Sewer program

** The Maintenance Worker position was reclassified to a Meter Reader

Annual Budget 2005-2006

Water Program

Utility Fund/ Account 4325-6001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	159,423	216,136	216,136	180,890
Overtime	1005	8,981	20,000	10,810	20,000
Longevity	1006	1,170	1,733	705	1,509
Extra Help	1007	23,445	0	7,924	0
TMRS	1009	15,312	19,867	19,867	16,416
Social Security	1011	14,792	16,887	16,887	13,953
TOTAL		223,124	274,623	272,330	232,768
MATERIALS & SUPPLIES					
Oil & Grease	2201	6	1,073	1,430	1,200
Motor Vehicle Fuel	2204	8,941	9,000	10,274	10,000
Photographic Supplies	2208	0	200	0	100
Wearing Apparel	2209	197	300	147	400
Supplies-Building & Grounds	2301	67	1,000	0	500
Street & Bridge Supplies	2302	1,572	0	0	0
Water/Sewer Main Repair Supp.	2303	33,207	55,000	35,637	55,000
Electrical Parts & Supplies	2307	2,438	4,000	4,696	4,000
Paint, Lumber, Hardware	2309	3,041	2,500	998	2,000
Chemicals & Insecticide	2310	30,818	40,000	33,757	50,000
Water Meter Parts	2311	5,699	3,000	1,525	3,000
Water Machinery & Equipment	2313	5,260	5,500	1,592	5,500
Water Meters	2318	39,063	50,000	14,606	40,000
Minor Tools & Equipment	2401	4,199	7,427	4,266	6,000
Computers & Printers	2403	397	1,400	1,867	1,400
Safety Equipment	2441	945	2,000	1,961	2,000
TOTAL		135,852	182,400	112,756	181,100
CONTRACTUAL SERVICES					
Consultant Services	3102	0	3,000	2,898	4,000
Health Inspection Fees	3113	1,875	5,000	4,217	5,000
Laboratory Testing	3114	12,514	15,000	10,656	12,000
Telephone Expense	3201	535	1,018	785	582
Training & Travel	3203	681	1,500	1,434	1,500
Photographs/Blueprints	3303	18	100	7	100
Electricity	3501	188,550	169,050	167,421	169,050
Building/Structure Improvements	3601	0	20,000	0	1,000
Fixed Plant Equip/R & M	3602	7,617	20,000	9,913	20,000
Heavy Equipment/R&M	3606	230	2,000	0	2,000
Well Equipment	3607	665	1,000	0	1,000
Radio & Radar Equipment	3608	1,356	2,450	1,748	3,000
Meters	3609	385	1,000	0	1,000
Rental of Machinery & Equipment	3704	0	500	0	1,500
Uniform Rental	3708	3,859	4,000	3,555	4,000
Dues & Memberships	3901	84	300	0	500
Mowing Expenses	3922	7,035	12,000	7,133	7,500

Annual Budget 2005-2006

Water Program

Utility Fund/ Account 4325-6001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Vehicle Maintenance Fees	3970	31,051	37,050	37,050	43,950
Vehicle Replacement Accrual	3980	47,088	45,766	45,766	0
TOTAL		303,544	340,734	292,582	277,682
CAPITAL OUTLAY					
Building, Fixtures, and Grounds	4201	1,815	185	0	0
Plant Equipment	4302	7,273	95000	0	0
Mobile Equipment	4304	0	44000	35,457	0
Water Tank Rehabilitation	4401	3,800	20000	15,000	0
Capital Projects	4700	0	0	0	120,000
TOTAL		12,888	159,185	50,457	120,000
TOTALS					
		\$ 675,407	\$ 956,942	\$ 728,124	\$ 811,550

Annual Budget 2005-2006

Sewer Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 376,897	\$ 392,993
2000	Materials and Supplies	84,900	85,500
3000	Contractual Services	197,625	172,102
4000	Capital Outlay	106,751	0
Total		\$ 766,173	\$ 650,595

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Project Manager (I&I)	II	1	1
* Utility Supervisor	10	1	0.5
Utility Worker II	7	1	1
** Utility Worker I	6	7	6
Total		10	8.5

* The Utility Supervisor position is budget as follows; 1/2 to Public Services Department/Water program and 1/2 to Public Services Department/Sewer program

** One Utility Worker I position was reclassified as a Lift Station Water Plant Operator in the Wastewater Treatment Plant Program

Annual Budget 2005-2006

Sewer Program

Utility Fund/ Account 4325-6002

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	266,344	292,094	260,457	310,239
Overtime	1005	16,025	30,000	13,057	25,000
Longevity	1006	3,618	4,412	4,104	5,278
TMRS	1009	25,850	27,238	25,037	28,365
Social Security	1011	21,122	23,153	20,534	24,111
TOTAL		332,959	376,897	323,189	392,993
MATERIALS & SUPPLIES					
Motor Vehicle Fuel	2204	11,759	13,100	13,216	13,500
Photographic Supplies	2208	18	100	77	100
Wearing Apparel	2209	304	500	537	500
Supplies-Building & Grounds	2301	440	2,000	259	3,500
Street & Bridge Supplies	2302	1,293	0	0	0
Water/Sewer Main Repair Supp.	2303	7,594	25,000	5,691	28,000
Electrical Parts & Supplies	2307	3,400	6,200	5,222	6,200
Welding Supplies	2308	386	500	169	500
Paint, Lumber, Hardware	2309	1,195	1,500	865	1,200
Chemicals & Insecticides	2310	10,178	20,000	3,042	15,000
Sewer Machinery & Equipment	2313	963	5,000	3,195	5,000
Minor Tools & Equipment	2401	6,156	7,000	5,883	8,000
Safety Equipment	2441	1,878	4,000	4,327	4,000
Total		45,562	84,900	42,482	85,500
CONTRACTUAL SERVICES					
Telephone Expense	3201	5,509	5,610	5,490	5,502
Training & Travel	3203	1,697	2,400	2,683	2,400
Photographic/Blueprints	3303	23	200	7	100
Electricity	3501	61,182	65,550	56,163	65,550
Fixed Plant Equipment/R & M	3602	3,783	32,000	22,011	30,000
Radio & Radar Equipment	3608	1,038	1,300	1,643	1,300
Rental Machine & Equipment	3704	1,122	2,500	0	1,000
Uniform Rental	3708	2,354	4,000	2,330	4,000
Dues & Memberships	3901	42	300	112	300
Mowing Expenses	3922	17,904	15,000	14,266	15,000
Vehicle Maintenance Fees	3970	41,400	50,400	50,400	46,950
Vehicle Replacement Accruals	3980	17,532	18,365	18,365	0
TOTAL		153,585	197,625	173,470	172,102
CAPITAL OUTLAY					
Mobile Equipment	4304	375	10,000	0	0
Special Equipment	4305	0	96,751	92,906	0
TOTAL		375	106,751	92,906	0
TOTALS		\$ 532,482	\$ 766,173	\$ 632,048	\$ 650,595

Annual Budget 2005-2006

Wastewater Treatment Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 315,331	\$ 297,756
2000	Materials and Supplies	164,600	169,400
3000	Contractual Services	435,907	388,648
4000	Capital Outlay	58,424	0
Total		\$ 974,262	\$ 855,804

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Chief Wastewater Treatment Plant Operator	I	1	1
Assistant Chief Wastewater Treatment Plant Operator	9	1	1
* Lift Station Water Plant Operator	8	3	4
Electrician	8	1	1
Maintenance Worker	3	1	1
Total		7	8

** A Utility Worker I position from the Sewer program was reclassified as a Lift Station Water Plant Operator and transferred into the Wastewater Treatment Plant program..*

Annual Budget 2005-2006

Wastewater Treatment Plant
Utility Fund/ Account 4325-6003

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	229,098	249,122	249,122	238,171
Overtime	1005	6,347	18,000	15,290	15,000
Longevity	1006	4,643	5,890	3,374	4,226
TMRS	1009	21,693	22,875	22,875	21,815
Social Security	1011	18,365	19,444	19,444	18,544
TOTAL		280,146	315,331	310,106	297,756
MATERIALS & SUPPLIES					
Oil & Grease	2201	0	500	367	500
Medical Supplies	2203	0	400	328	400
Motor Vehicle Fuel	2204	6,601	7,000	7,397	9,500
Janitorial Supplies	2205	681	700	700	700
Wearing Apparel	2209	0	400	0	400
Supplies-Building & Grounds	2301	378	1,500	94	1,500
Water/Sewer Main Repair Supp.	2303	0	300	0	300
Lab Supplies & Chemicals	2305	2,588	4,000	603	3,000
Electrical Parts & Supplies	2307	2,599	7,000	1,610	6,000
Paint, Lumber, Hardware	2309	550	2,000	18	1,000
Chemicals & Insecticide	2310	54,204	109,000	51,252	120,000
Water Machinery & Equipment	2313	10,684	24,800	8,610	20,000
Minor Tools & Equipment	2401	3,206	5,000	963	4,000
Computers & Printers	2403	34	1,400	1,400	1,400
Safety Equipment	2441	478	600	461	700
TOTAL		82,004	164,600	73,803	169,400
CONTRACTUAL SERVICES					
Consultant Services	3102	835	7,500	0	5,000
Regulatory Inspection Fee	3113	26,283	30,000	31,881	28,000
Laboratory Testing	3114	15,439	24,000	13,298	22,000
Telephone Expense	3201	2,857	3,882	3,571	4,398
Training & Travel	3203	623	3,000	599	3,000
Electricity	3501	254,714	212,750	179,393	212,750
Water	3503	471	800	619	800
Sludge Disposal	3504	34,557	70,000	27,971	50,000
Building/Structure Improvements	3601	0	5,000	109	2,500
Fixed Plant Equipment/R & M	3602	26,024	40,200	25,853	30,000
Radio & Radar Equipment	3608	669	1,000	677	1,000
Meters	3609	520	1,000	0	1,000
Rental Machine & Equipment	3704	0	2,000	66	2,000
Uniform Rental	3708	2,030	3,000	2,095	3,000
Dues & Memberships	3901	678	750	308	500
Vehicle Maintenance Fees	3970	17,251	22,700	22,700	22,700
Vehicle Replacement Accruals	3980	18,828	8,325	8,325	0
TOTAL		401,779	435,907	317,466	388,648
CAPITAL OUTLAY					
Building, Fixtures & Grounds	4201	65,966	7,739	7,739	0
Plant Equipment	4302	0	50,685	118	0
TOTAL		65,966	58,424	7,857	0
TOTALS		\$ 829,895	\$ 974,262	\$ 709,230	\$ 855,804

Annual Budget 2005-2006

Administrative Program	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personnel Services	\$ 126,952	\$ 136,376
	2000	Materials and Supplies	7,700	8,350
	3000	Contractual Services	16,012	13,282
	Total		\$ 150,664	\$ 158,008

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Public Works	V	1	1
Public Utilities Superintendent	III	1	1
Purchasing/Warehouse Coordinator	8	1	1
Administrative Assistant	8	0	0.33
TOTAL		3	3.33

**A Secretary I position (budgeted in the Internal Service Fund/Central Shop program) was reclassified to an Administrative Assistant. The salary for this position is allocated as follows; 1/3 Internal Service Fund/Central Shop program, 1/3 Public Service Department/Administrative program and 1/3 General Fund/Street program.*

Annual Budget 2005-2006

Administration Program
Utility Fund/ Account 4325-6004

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	116,135	108,576	103,484	115,389
Overtime	1005	234	750	0	500
Longevity	1006	871	586	565	1,093
TMRS	1009	10,869	9,211	9,413	10,483
Social Security	1011	8,840	7,829	7,896	8,911
TOTAL		136,949	126,952	121,358	136,376
MATERIAL & SUPPLIES					
General Office Supplies	2101	1,574	3,000	3,000	4,000
Magazines, Maps, Books	2102	0	300	58	250
Office Copy Supplies	2103	60	400	12	400
Data Processing Supplies	2104	0	2,800	2,800	2,800
Medical Supplies	2203	0	500	310	400
Photographic Supplies	2208	18	0	0	0
Minor Tools & Equipment	2401	478	700	213	500
TOTAL		2,129	7,700	6,393	8,350
CONTRACTUAL SERVICES					
Telephone Expense	3201	2,294	2,862	2,231	2,682
Postage & Freight	3202	1,390	1,000	340	1,000
Training & Travel	3203	3,252	7,000	3,695	5,000
Advertising/Public Notices	3301	84	1,000	243	1,000
Printing & Binding	3302	427	1,600	0	1,600
Photographs/Blue Print	3303	0	100	0	0
Office Equipment Repairs	3603	90	750	0	500
Radio & Radar Equipment	3608	555	1,000	960	1,000
Machinery & Equipment Rental	3704	94	200	0	0
Dues & Memberships	3901	392	500	500	500
TOTAL		8,579	16,012	7,969	13,282
CAPITAL OUTLAY					
Software Applications	4321	4,425	0	0	0
TOTAL	4321	4,425	0	0	0
TOTALS		\$ 152,083	\$ 150,664	\$ 135,721	\$ 158,008

Annual Budget 2005-2006

Public Services Facility Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
2000	Materials and Supplies	\$ 12,450	\$ 4,500
3000	Contractual Services	119,693	109,320
4000	Capital Outlay	10,000	0
Total		\$ 142,143	\$ 113,820

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

Public Services Facility Program

Utility Fund/ Account 4325-6006

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
MATERIAL & SUPPLIES					
Foods	2222	3,010	3,500	1,920	2,500
Supplies- Building & Grounds	2301	4,260	3,750	708	1,000
Electrical Parts & Supplies	2307	400	2,000	171	500
Paint, Lumber, Hardware	2309	293	1,500	161	500
Computers & Printers	2403	7,419	1,700	0	0
TOTAL		15,383	12,450	2,961	4,500
CONTRACTUAL SERVICES					
Data Processing	3106	7,134	7,500	0	1,000
Insurance - General	3401	7,991	31,183	24,587	25,120
Electricity	3501	64,928	53,591	52,491	60,000
Water	3503	2,281	3,000	2,103	3,000
Building/Structure Improvements	3601	12,452	15,219	6,839	10,000
Rental of Office Equipment	3702	4,876	8,000	5,319	8,000
Uniform Rental	3708	1,130	1,200	1,022	1,200
Exterminations	3903	0	0	0	1,000
Janitorial Services	3904	7,809	0	0	0
Grounds Maintenance Contract	3923	6,112	0	0	0
TOTAL		114,714	119,693	92,360	109,320
CAPITAL OUTLAY					
Building, Fixtures, and Grounds	4201	(645)	10,000	696	0
TOTAL		(645)	10,000	696	0
TOTALS		\$ 129,453	\$ 142,143	\$ 96,018	\$ 113,820

Annual Budget 2005-2006

Other Requirements/Utility Fund

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
3000	Contractual Services	647,934	410,732
5000	Debt Service	3,036,786	2,386,927
6000	Interfund Transfers	2,528,795	0
Total		\$ 6,213,515	\$ 2,797,659

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

Other Requirements

Utility Fund/ Account 4190-3002

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CONTRACTUAL SERVICES					
Auditing & Accounting	3101	0	19,300	22,960	0
Worker's Compensation Insurance	3405	20,683	22,000	17,098	17,400
Health Insurance	3406	182,223	185,283	193,585	174,150
Administrative Costs	3910	450,000	421,351	421,340	219,182
Total		652,906	647,934	654,983	410,732
DEBT SERVICE					
Principal	5001	0	1,146,810	1,146,810	1,536,401
Interest	5002	913,978	782,824	782,824	733,806
Agent Fees	5003	4,051	7,000	3,263	7,000
Capital Lease Payments	5006	0	70,152	70,152	9,720
Depreciation	5500	768,867	1,030,000	1,030,000	100,000
Total Debt Service		1,686,895	3,036,786	3,033,049	2,386,927
INTERFUND TRANSFER					
Transfer to CIP Fund	6030	0	2,528,795	1,474,720	0
Total Interfund Transfer		0	2,528,795	1,474,720	0
TOTALS					
		\$ 2,339,801	\$ 6,213,515	\$ 5,162,752	\$ 2,797,659

Annual Budget 2005-2006

**G. O. LONG-TERM DEBT REQUIREMENT
PAYABLE FROM WATER/SEWER REVENUE
Fiscal Year 2005-2006**

DEBT ISSUED	BALANCE OUTSTANDING 09/30/2005	PRINCIPAL	INTEREST	TOTAL REQUIRED
1995 Certificate of Obligation	207,000	207,000	7,245	214,245
1998 G.O. Refunding Bonds	3,124,422	612,801	121,615	734,416
2000 Revenue Bonds	3,475,000	125,000	176,565	301,565
2001 Revenue Bonds	6,645,000	5,000	235,538	240,538
2002A Refunding Bonds	2,449,878	348,806	70,403	419,209
2002B Refunding Bonds	500,000	120,000	17,600	137,600
2003 Refunding Bonds	2,277,555	17,910	79,186	97,096
2003 Certificates of Obligation	781,740	69,084	21,637	90,721
2005 Tax Anticipation Notes	134,200	30,800	3,579	34,379
TOTAL	\$19,594,795	\$1,536,401	\$733,368	\$2,269,769

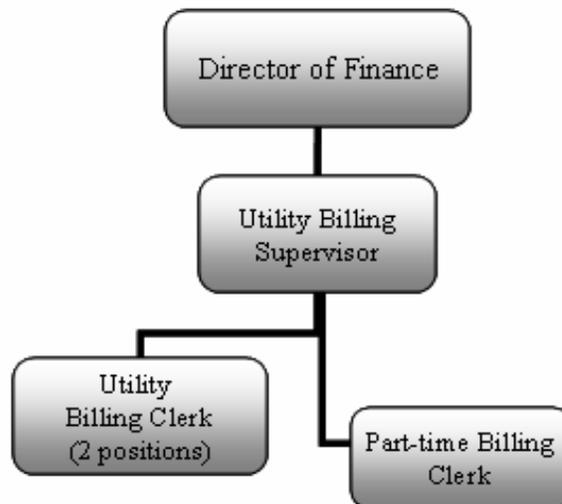
Annual Budget 2005-2006

GENERAL OBLIGATION BONDS PAYABLE FROM W/S REVENUE SCHEDULE OF MATURITIES BY FISCAL YEAR

FISCAL YEAR	2005 TAX ANTICIPATION NOTES		CERT. OF OBLIGATION SERIES 1995 *		G. O. BONDS REFUNDING SERIES 1998		REVENUE BONDS SERIES 2000		REVENUE BONDS SERIES 2001		G. O. BONDS REFUNDING SERIES 2002A		REFUNDING BONDS SERIES 2002B		CERTIFICATES OF OBLIGATION-SERIES 2003		G. O. BONDS REFUNDING SERIES 2003		TOTAL REQUIREMENTS		TOTAL ANNUAL REQUIREMENTS
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2005-06	30,800	3,579	207,000	7,245	612,800	121,615	125,000	176,565	5,000	235,538	348,806	70,403	120,000	17,600	69,084	21,637	17,910	791,186	1,556,640	733,368	2,269,768
2006-07	30,800	2,977			638,694	95,174	130,000	170,762	5,000	235,427	414,722	58,950	120,000	12,800	72,720	20,482	17,910	788,228	1,429,846	675,400	2,105,246
2007-08	30,800	1,995			668,903	67,220	135,000	164,667	75,000	234,414	431,201	46,261	125,000	7,900	72,720	19,064	17,910	784,447	1,556,534	619,968	2,176,502
2008-09	9,900	1,326			694,796	37,727	140,000	158,272	180,000	230,938	455,919	32,955	135,000	2,700	72,720	17,446	17,910	780,222	1,706,245	559,386	2,265,631
2009-10	9,900	985			116,519	20,081	150,000	151,457	600,000	219,568	359,792	20,494			76,356	15,541	20,895	771,495	1,333,462	505,621	1,839,083
2010-11	11,000	612			125,150	14,794	155,000	144,212	600,000	201,568	354,299	9,026			76,356	13,346	20,895	768,663	1,342,700	460,421	1,803,120
2011-12	11,000	206			129,465	9,127	165,000	136,450	600,000	183,118	46,691	2,340			79,992	10,861	376,110	70,422	1,408,258	412,524	1,820,782
2012-13					138,096	3,107	170,000	128,158	525,000	165,286	19,226	1,134			83,628	8,057	399,990	57,511	1,335,940	363,253	1,699,193
2013-14							180,000	119,318	525,000	147,830	19,226	385			87,264	5,001	456,705	42,604	1,268,195	315,138	1,583,333
2014-15							190,000	109,883	450,000	131,030					90,900	1,701	426,855	26,708	1,157,755	269,322	1,427,077
2015-16								105,038	250,000	118,593							504,465	9,459	754,465	233,090	987,555
2016-17							200,000	99,663	315,000	108,124									515,000	207,787	722,787
2017-18							210,000	88,644	325,000	95,962									535,000	184,606	719,606
2018-19							220,000	77,088	340,000	82,989									560,000	160,077	720,077
2019-20							235,000	64,860	345,000	69,375									580,000	134,235	714,235
2020-21							245,000	51,960	360,000	55,095									605,000	107,055	712,055
2021-22							260,000	38,226	370,000	40,038									630,000	78,264	708,264
2022-23							275,000	23,513	380,000	24,475									655,000	47,988	702,988
2023-24							290,000	7,975	395,000	8,295									685,000	16,270	701,270
TOTAL	\$ 134,200	\$ 11,680	\$ 207,000	\$ 7,245	\$ 3,124,421	\$ 368,846	\$ 3,475,000	\$ 2,016,711	\$ 6,645,000	\$ 2,587,663	\$ 2,449,882	\$ 241,948	\$ 500,000	\$ 41,000	\$ 781,740	\$ 133,136	\$ 2,277,555	\$ 675,545	\$ 19,594,798	\$ 6,083,774	\$ 25,678,572

Utility Billing Program

*The **Utility Billing and Collection program** is a division of the Finance Department. This program maintains the accounts for water, sewer, garbage, emergency medical service, utility billing donations and provides needed customer service to the citizens of Alvin. The Billing and Collection program processes monthly accounts for water and sewer and emergency medical donations provided throughout the City of Alvin. This division is responsible for billing and collection of the sanitation services provided by a contracted service. This division is also responsible for establishing new accounts, receiving deposits, receiving and processing bank draft applications and drafts, collection of insufficient fund checks and overdue accounts. Records management is essential to document and maintain the accuracy of customer accounts. Financial reporting assists with audits and surveys. The report includes but is not limited to, the processing of end of month reports detailing the financial activities of the program, delinquent accounts, sewer averaging, meter reading audits, and garbage reconciliation reports.*



Finance Department/Utility Billing Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
1000	Personnel Services	\$ 104,315	\$ 117,763
2000	Materials and Supplies	3,689	3,850
3000	Contractual Services	82,062	75,288
Total		\$ 190,067	\$ 196,901

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Billing Supervisor	9	1	1
Billing Clerk	5	2	2
Total		3	3

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 180,628	\$ 190,067	\$ 180,596	\$ 196,901
% of City's Operating Total	0.79%	0.88%	0.83%	1.06%
Full Time Staffing Equivalent	3	3	3	3.5

Financial Highlights

FY 2005/06 expenditures reflect a slight increase from the previous year due to the addition of a part-time position. The Utility Billing program is staffed by 3 full-time positions and one part-time.

Annual Budget 2005-2006

Utility Billing

Utility Fund/ Account 4325-6005

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	84,225	87,807	87,807	85,674
Overtime	1005	0	500	0	500
Longevity	1006	1,868	2,081	1,998	2,370
Extra Help	1007	0	0	0	14,560
TMRS	1009	7,759	7,528	7,560	7,924
Social Security	1011	6,282	6,399	6,080	6,735
TOTAL		100,134	104,315	103,445	117,763
MATERIALS & SUPPLIES					
General Office Supplies	2101	1,497	1,500	536	1,500
Office Copy supplies	2103	8	100	10	100
Minor Tools & Equipment	2401	763	345	297	850
Computer Hardware	2403	0	1,744	1,391	1,400
TOTAL		2,269	3,689	2,234	3,850
CONTRACTUAL SERVICES					
Auditing & Accounting	3101	15,000	0	0	0
Contract Billing Services	3116	57,055	62,000	56,561	68,000
Contractual Extra Help	3199	1,039	13,500	13,500	0
Telephone Expense	3201	1,371	1,566	1,719	1,458
Postage & Freight	3202	842	1,094	1,024	1,500
Training & Travel	3203	1,277	948	933	1,900
Printing & Binding	3302	991	889	1,000	1,000
Building/Structure Improvements	3601	471	0	0	500
Office Equipment Repairs	3603	0	0	0	350
Radio & Radar Equipment	3608	0	1,870	0	400
Dues & Memberships	3901	179	195	180	180
TOTAL		78,225	82,062	74,917	75,288
TOTALS		\$ 180,628	\$ 190,067	\$ 180,596	\$ 196,901

Annual Budget 2005-2006

**SANITATION FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 222,539	\$ 144,208	\$ 144,208	\$ 130,044
REVENUES				
Commercial Garbage Fees	\$ 954,650	\$ 1,123,000	\$ 1,102,324	\$ 1,116,049
Residential Garbage Fees	631,701	618,000	663,651	671,914
Heavy Trash Pickup	484	0	455	0
Recycle Fees	1,000	0	0	0
Interest Income	2,707	3,000	2,119	3,000
Other Incomes	592	600	614	600
Total Revenues	1,591,133	1,744,600	1,769,163	1,791,563
Total Revenue & Resources	1,813,672	1,888,808	1,913,371	1,921,607
EXPENDITURES				
Waste Collection	1,562,280	1,732,632	1,730,233	1,733,875
Waste Disposal	107,184	98,394	53,094	57,291
Total Expenditures	1,669,464	1,831,026	1,783,327	1,791,166
Revenue Over/Under Expenditures	(78,331)	(86,426)	(14,164)	397
Ending Balance	\$ 144,208	\$ 57,782	\$ 130,044	\$ 130,441

Annual Budget 2005-2006

**SANITATION FUND
ESTIMATED CASH FLOW**

	ACTUAL 2003-2004	ESTIMATED 2004-2005	ESTIMATED 2005-2006
Operating Revenues			
Collection Fees	\$ 1,586,350	\$ 1,714,332	\$ 1,787,963
Other revenues	4,783	2,404	3,600
Gross Revenues	1,591,133	1,716,736	1,791,563
Operating Expenses			
Expenditures excluding depreciation	(1,412,511)	(1,480,289)	(1,550,573)
Net Revenues	178,622	236,447	240,990
Debt Payments			
Principal and Interest	(54,243)	(48,094)	(40,291)
Transfers			
General Fund	(150,000)	(159,873)	(95,302)
Utility Fund	0	(100,000)	(100,000)
Net Income	(25,621)	(71,520)	5,397
Cash and Investments-beginning of year	698,048	672,427	600,907
Cash and Investments-end of year	\$ 672,427	\$ 600,907	\$ 606,304

Annual Budget 2005-2006

Sanitation Fund

CATEGORY	AMENDED BUDGET 2004/05	BUDGET 2005/06
Collection Program	\$ 1,732,632	\$ 1,733,875
Disposal Program	\$ 98,394	\$ 57,291
Total	\$ 1,831,026	\$ 1,791,166

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 1,669,464	\$ 1,831,026	\$ 1,783,327	\$ 1,791,166
% of City's Operating Total	7.26%	8.45%	8.23%	9.65%
Full Time Staffing Equivalent	0	0	0	0

Financial Highlights

FY 2005/06 expenditures reflect a decrease from the previous year due to a reduction in depreciation expense in the Disposal program.

Annual Budget 2005-2006

Waste Collection Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
3000	Contractual Services	\$ 1,472,759	\$ 1,538,573
6000	Interfund Transfer	\$ 259,873	\$ 195,302
Total		\$ 1,732,632	\$ 1,733,875

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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Waste Collection Program
Sanitation Fund/ Account 4323-6501

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CONTRACTUAL SERVICES					
Telephone & Telegraph	3201	401	408	266	204
Contractual Collection Service	3920	1,399,367	1,462,351	1,462,351	1,528,369
Contract Disposal Fee	3960	12,513	10,000	7,744	10,000
TOTAL		\$ 1,412,281	\$ 1,472,759	\$ 1,470,361	\$ 1,538,573
INTERFUND TRANSFER					
Transfer to General Fund	6010	150,000	159,873	159,873	95,302
Transfer to Utility Fund	6211	0	100,000	100,000	100,000
TOTAL		150,000	259,873	259,873	195,302
TOTALS		1,562,280	1,732,632	1,730,233	1,733,875

Waste Disposal Program

CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
3000	Contractual Services	300	12,000
5000	Debt Service/Depreciation	98,094	45,291
Total		\$ 98,394	\$ 57,291

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
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N/A

Annual Budget 2005-2006

Waste Disposal Program
Sanitation Fund/ Account 4324-7001

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CONTRACTUAL SERVICES					
Consultant Services	3102	50	0	0	0
Insurance - General	3401	301	300	0	0
Beautification	3617	0	0	0	12,000
TOTAL		351	300	0	12,000
DEBT SERVICE/DEPRECIATION					
Principal- 1995 Certificate of Oblig.	5001	0	36,677	36,677	30,546
Interest- 1995 Certificate of Oblig.	5002	18,365	11,417	11,417	9,745
Depreciation	5501	87,885	50,000	5,000	5,000
TOTAL		106,250	98,094	53,094	45,291
TOTALS		\$ 106,602	\$ 98,394	\$ 53,094	\$ 57,291

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**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

DESCRIPTION	AMENDED			BUDGET 2005/06
	ACTUAL 2003/04	BUDGET 2004/05	PROJECTED 2004/05	
Beginning Balance	\$ 946,476	\$ 1,188,205	\$ 1,188,205	\$ 1,217,506
REVENUES				
Emergency Service District Fee	0	80,000	80,000	80,000
Subscription Fees	255,359	256,000	244,414	256,000
Service Charges	1,380,290	450,000	399,205	450,000
Medicare	138,431	140,000	141,023	140,000
Medicaid	19,295	15,000	21,914	20,000
Interest Income	725	800	1,257	800
Insurance Process	(1,646)	0	0	0
Other Income	850	0	0	0
Private Donations	11,953	6,000	6,030	6,000
Total Revenues	1,805,257	947,800	893,842	952,800
Total Revenues & Resources	2,751,733	2,136,005	2,082,047	2,170,306
EXPENDITURES				
Personnel Services	411,516	487,878	475,301	578,304
Materials & Supplies	106,321	100,364	72,289	91,050
Contractual Services	255,152	267,868	254,766	233,859
Debt Service/Depreciation	702,976	527	527	4,440
Interfund Transfers	87,563	61,661	61,659	44,091
Capital Outlay	0	33,000	0	0
Total Expenditures	1,563,528	951,298	864,541	951,744
Revenue Over/Under Expenditures	241,729	(3,498)	29,301	1,056
Ending Balance	\$ 1,188,205	\$ 1,184,707	\$ 1,217,506	\$ 1,218,562

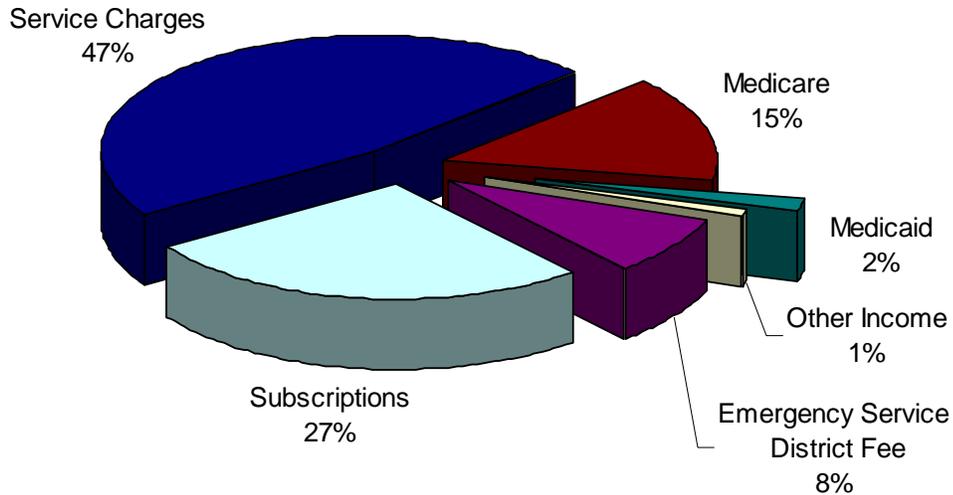
Annual Budget 2005-2006

**EMS FUND
ESTIMATED CASH FLOW**

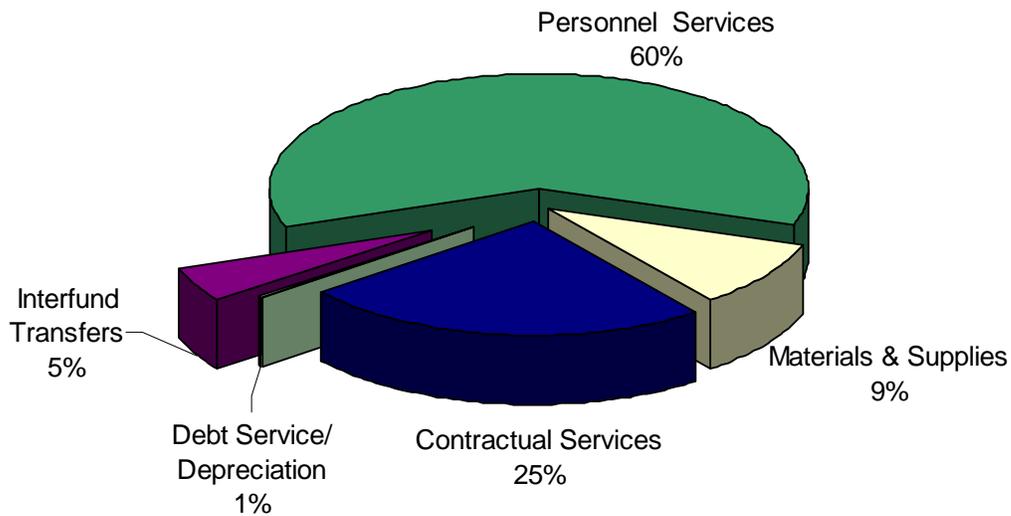
	ACTUAL 2003-2004	ESTIMATED 2004-2005	ESTIMATED 2005-2006
Operating Revenues			
EMS revenues	\$ 854,310	\$ 865,785	\$ 952,800
Gross Revenues	854,310	865,785	952,800
Operating Expenses			
Expenditures excluding depreciation	(787,949)	(825,956)	(904,527)
Net Revenues	66,361	39,829	48,273
Debt Payments			
Principal and Interest	(30,277)	0	0
Capital Expenditures			
Capital Outlay	(22,206)	0	0
Capital Improvements	(52,563)	0	0
Transfers			
General Fund	(35,000)	(61,661)	(44,091)
Net Income	(73,685)	(21,832)	4,182
Cash and Investments-beginning of year	209,448	135,763	113,931
Cash and Investments-end of year	\$ 135,763	\$ 113,931	\$ 118,113

EMERGENCY MEDICAL SERVICE FUND

FY 2005 Revenues by Source
\$952,800

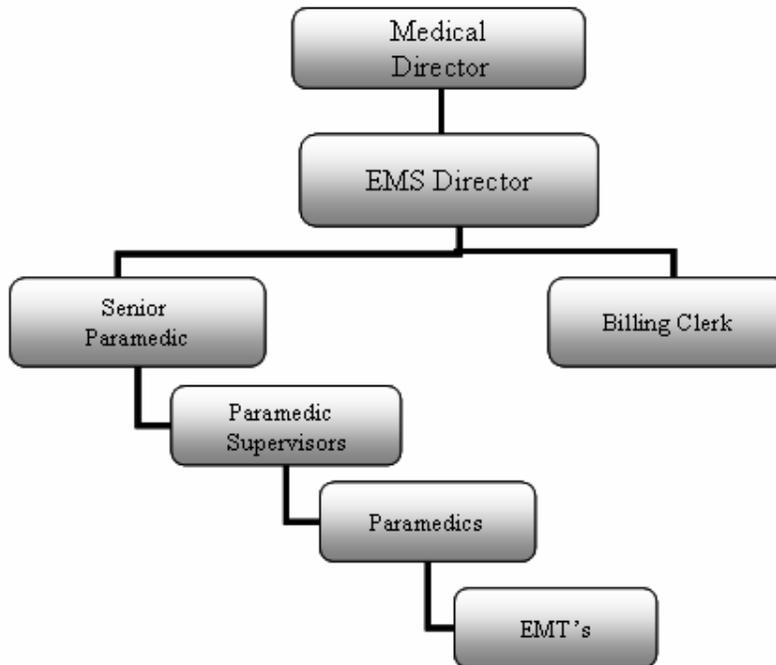


FY 2005 Expenditures By Function
\$951,744



Emergency Medical Services

The members of the Alvin Emergency Medical Service are unified in service for the relief of suffering and the support of our fellow man in their time of need. As members of Alvin EMS we commit our knowledge, skills and abilities to provide emergency medical care for the greater Alvin area that exceed the needs and the expectations of those who require our assistance. Alvin EMS provides basic and advanced pre-hospital care and transport for the greater Alvin area. We currently operate two primary ambulances and two reserve units with 35 volunteers. Alvin EMS also provides public education and special event coverage. It is the desire of Alvin EMS to provide high quality, cost-effective medical care by continually recruiting motivated volunteers and providing superior staffing coverage.



Annual Budget 2005-2006

Emergency Medical Service	CATEGORY		AMENDED BUDGET 2004/05	BUDGET 2005/06
	1000	Personal Services	\$ 487,878	\$ 578,304
	2000	Materials and Supplies	100,364	91,050
	3000	Contractual Services	267,868	233,859
	4000	Capital Outlay	33,000	0
	5000	Debt Service/Depreciation	527	4,440
	6000	Interfund Transfers	61,661	44,091
	Total		\$ 951,298	\$ 951,744

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
EMS Director	V	1	1
Billing Clerk	5	1	1
Total		2	2

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 1,563,528	\$ 951,298	\$ 864,542	\$ 951,744
% of City's Operating Total	6.80%	4.39%	3.99%	5.13%
Full Time Staffing Equivalent	2	2	2	2

Financial Highlights

FY 2005/06 expenditures remain fairly consistent from the previous year. The Emergency Medical Service Department is staffed by two (2) full-time employees and part-time Emergency Medical Technicians.

Annual Budget 2005-2006

**Emergency Medical Service
EMS Fund/ Account 4203-4501**

OBJECT CLASS TITLE	OBJ. NO.	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	\$ 137,464	\$ 134,189	\$ 137,904	\$ 142,592
Overtime	1005	32,663	25,000	44,690	25,000
Longevity	1006	1,761	2,037	1,758	2,173
Extra Help	1007	182,131	256,582	222,829	329,087
TMRS	1009	30,610	37,253	36,376	42,324
Social Security	1011	26,074	31,665	30,823	35,976
Equipment Allowance	1017	814	1,152	920	1,152
TOTAL		411,516	487,878	475,300	578,304
MATERIALS & SUPPLIES					
Gen. Office Supplies	2101	2,324	1,700	1,453	1,700
Magazines, Maps, Books	2102	159	1,300	1,300	300
Office Copy Supplies	2103	178	300	0	300
Household Supplies	2202	68	500	360	500
Medical Supplies	2203	54,374	52,990	33,790	45,000
Motor Vehicle Fuel	2204	17,532	16,000	20,393	21,000
Janitorial Supplies	2205	941	700	500	700
Photographic Supplies	2208	60	50	0	50
Wearing Apparel	2209	9,692	10,424	8,799	9,000
Foods	2222	595	1,300	900	500
Injury Prevention Program	2240	3,343	4,500	0	4,000
Supplies- Building & Grounds	2301	1,294	3,100	2,300	1,500
Electrical Parts & Supplies	2307	19	100	75	100
Paint, Lumber, Hardware	2309	449	400	0	400
Motor Vehicle Supplies	2312	177	500	105	500
Minor Tools & Equipment	2401	7,937	4,500	2,214	3,500
Computers & Printers	2403	6,150	0	0	0
Safety Equipment	2441	1,027	2,000	100	2,000
TOTAL		106,321	100,364	72,289	91,050
CONTRACTUAL SERVICES					
Consultant Services	3102	1,357	300	250	500
Medical Services	3104	4,283	5,500	1,627	6,500
Contract Billing Services	3116	78,766	85,800	75,404	60,000
Telephone & Telegraph	3201	7,490	6,284	7,761	5,544
Postage & Freight	3202	26	200	6	200
Training & Travel	3203	6,515	10,000	10,000	10,000
Advertising & Public Notices	3301	307	300	0	300
Printing & Binding	3302	23	500	0	500
Insurance - General	3401	700	6,382	5,335	4,690
Worker's Compensation	3405	9,957	8,500	6,545	7,700
Group Insurance	3406	20,240	15,776	28,247	14,248

Annual Budget 2005-2006

**Emergency Medical Service
EMS Fund/ Account 4203-4501**

OBJECT CLASS TITLE	OBJ. NO.	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Electricity	3501	5,334	4,973	5,267	5,500
Gas	3502	1,270	1,500	1,643	1,500
Water	3503	1,042	1,200	1,374	700
Building/Structure Improvements	3601	2,272	5,180	1,611	3,000
Fixed Plant Equipment	3602	978	4,500	913	3,000
Office Equipment Repairs	3603	3,145	500	0	500
Motor Vehicle Repairs	3604	553	1,000	0	1,000
Radio & Radar Equipment	3608	4,533	4,600	4,600	4,000
Rental of Office Equipment	3702	964	1,600	1,600	1,000
Exterminations/Disinfectants	3903	238	500	366	500
Janitorial Services	3904	552	800	330	800
Grounds Maintenance Contract	3923	1,957	2,010	1,924	2,010
Vehicle Maintenance Fees	3970	34,500	35,500	35,500	41,400
Vehicle Replacement Accruals	3980	68,148	64,463	64,463	58,767
TOTAL		255,152	267,868	254,766	233,859
CAPITAL OUTLAY					
Building, Fixtures & Grounds	4201	0	5,000	0	0
Motor Vehicles	4303	0	3,000	0	0
Special Equipment	4305	0	25,000	0	0
TOTAL		0	33,000	0	0
DEBT SERVICE/DEPRECIATION					
Interest	5002	(114)	0	0	0
Lease Purchase HVAC	5006	0	527	527	1,440
Depreciation Expense	5501	36,442	0	0	3,000
Bad Debt Expense	5900	666,648	0	0	0
TOTAL		702,976	527	527	4,440
INTERFUND TRANSFER					
Transfer to General Fund	6111	35,000	61,661	61,659	44,091
Transfer to CIP Fund	6131	52,563	0	0	0
TOTAL		87,563	61,661	61,659	44,091
TOTALS		\$ 1,563,528	\$ 951,298	\$ 864,542	\$ 951,744



Internal Service Fund



The Internal Service Fund is used to account for operations services provided by one department to other departments in the City on a cost reimbursement basis.

*The **Central Shop Fund** is used to account for revenues and expenses for central shop which handles the maintenance of vehicles and equipment for the different departments of the City.*

*The **Vehicle Replacement Fund** is used to account for the accumulation of vehicle replacement cost and purchase of vehicles.*

Annual Budget 2005-2006

**INTERNAL SERVICE FUND
CENTRAL SHOP
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$1,569,050	\$ 60,525	\$ 60,525	\$ 118,624
Revenues				
Investment Earnings	789	500	788	500
Intragovernmental	496,072	475,800	475,800	476,700
Other Income	6,259	0	1,425	0
Total Revenues	503,120	476,300	478,013	477,200
Total Revenues & Resources	2,072,170	536,825	538,538	595,824
EXPENDITURES				
Personnel Services	198,699	196,197	182,978	180,469
Materials & Supplies	92,390	96,114	73,194	110,016
Contractual Services	153,428	166,360	146,741	153,174
Capital Outlay	84,094	17,000	17,000	8,000
Total Expenditures	528,611	475,671	419,913	451,659
Interfund Transfers	2,011,645	0	0	0
Total Operating Expenditures	2,540,257	475,671	419,913	451,659
Revenue Over/(Under) Expenditures	(1,508,525)	629	58,099	25,541
Ending Balance	\$ 60,525	\$ 61,154	\$ 118,624	\$ 144,165

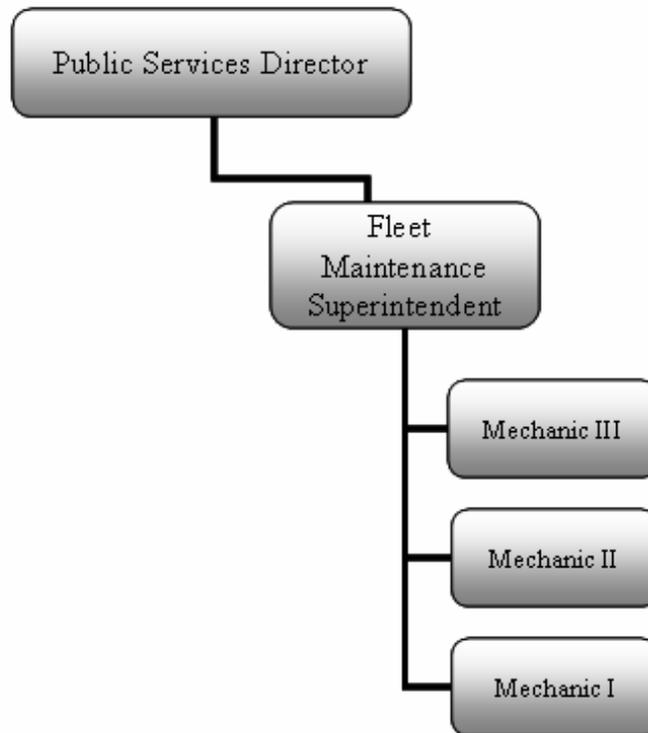
Annual Budget 2005-2006

**INTERNAL SERVICE FUND
CENTRAL SHOP
ESTIMATED CASH FLOW**

	ESTIMATED 2004/05	ESTIMATED 2005/06
Cash and Investments -Beginning of Year	\$ (46,407.00)	\$ 6,561
Cash Receipts:		
Total Estimated revenues	475,800	476,700
Other Revenues	2,031	500
Total Cash Receipts	477,831	477,200
Total Cash Available	431,424	483,761
Cash Disbursements		
Expenditures excluding depreciation	410,014	443,659
Capital Outlay	14,849	8,000
Total Cash Disbursements	424,863	451,659
Estimated Cash- End of Year	\$ 6,561	\$ 32,102

Central Shop Program

*The **Central Shop program** falls under the direction of the Director of Public Services. The program is responsible for the maintenance and repair of all City owned vehicles and heavy equipment. Central Shop also supplies fuel, oil and all maintenance products for the city's vehicle fleet.*



Annual Budget 2005-2006

CATEGORY		AMENDED	BUDGET
		2004/05	2005/06
1000	Personal Services	\$ 196,197	\$ 180,469
2000	Materials and Supplies	96,114	110,016
3000	Contractual Services	166,360	153,174
4000	Capital Outlay	17,000	8,000
Total		\$ 475,671	\$ 451,659

Central Shop

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fleet Maintenance Superintendent	II	1	1
* Mechanic III	10	1	1
* Mechanic II	9	1	1
* Mechanic I	6	0	1
** Secretary I	4	1	0
Administrative Assistant	8	0	0.33
* Maintenance Worker	3	1	0
Total		5	4.33

* The Maintenance Worker position has been reclassified to a Mechanic I, the Mechanic I was reclassified to a Mechanic II and the Mechanic II was reclassified to a Mechanic III.

**The Secretary I position has been reclassified as an Administrative Assistant. The salary for this position is allocated as follows; 1/3 Internal Service Fund/Central Shop, 1/3 Public Service Department/Administrative program and 1/3 General Fund/Street program.

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 528,611	\$ 475,671	\$ 419,914	\$ 451,659
% of City's Operating Total	2.30%	2.20%	1.94%	2.43%
Full Time Staffing Equivalent	5	5	5	4

Financial Highlights

Expenditures for FY 2005/06 are lower due to the reclassification of the Secretary I position to an Administrative Assistant, of which 2/3 of the salary for this position is paid from other funds and a reduction in capital outlay expenditures. The Central Shop program was also reorganized as noted above. This program is staffed by 4 full time employees..

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Central Shop Program

Internal Service Fund/ Account 4190-3003

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
PERSONNEL SERVICES					
Salaries	1001	164,378	161,867	151,015	148,621
Overtime	1005	1,048	1,500	1,360	1,500
Longevity	1006	2,880	3,363	2,861	2,598
TMRS	1009	15,434	14,712	14,214	13,784
Social Security	1011	12,712	12,505	11,402	11,716
Equipment Allowance	1017	2,247	2,250	2,125	2,250
TOTAL		198,699	196,197	182,978	180,469
MATERIALS & SUPPLIES					
General Office Supplies	2101	221	200	271	200
Magazines, Maps and Books	2102	0	0	0	100
Office Copy Supplies	2103	26	100	0	100
Data Processing Supplies	2104	0	1,000	920	1,000
Household Supplies	2202	182	200	0	200
Motor Vehicle Fuel	2204	2,794	2,500	2,202	3,500
Janitorial Supplies	2205	198	300	285	300
Wearing Apparel	2209	54	0	0	100
Supplies- Building & Grounds	2301	3	1,000	6	1,000
Electrical Parts & Supplies	2307	189	200	0	200
Welding Supplies	2308	702	1,600	1,447	2,500
Paint, Lumber, Hardware	2309	499	514	60	500
Chemicals & Insecticides	2310	10	100	0	100
Motor Vehicle Supplies	2312	82,784	60,000	46,648	68,000
Fuel System Supplies	2316	363	2,000	656	2,000
Car Wash Supplies	2317	1,327	2,000	1,841	3,316
Heavy Equipment Supplies	2320	0	21,000	17,000	21,000
Minor Tools & Equipment	2401	2,276	1,500	1,500	4,000
Computers & Printers	2403	762	1,400	0	1,400
Safety Equipment	2441	0	500	359	500
TOTAL		92,390	96,114	73,194	110,016
CONTRACTUAL SERVICES					
Regulatory Inspection Fees	3113	156	500	487	500
Contractual Extra Help	3199	0	1,000	0	0
Telephone Expense	3201	2,077	2,224	2,490	2,124
Postage & Freight	3202	61	100	0	100
Training & Travel	3203	498	1,000	1,000	1,500
Insurance- Motor Equipment	3403	49,993	41,512	30,462	33,050
Worker's Compensation	3405	2,987	6,000	4,517	3,500
Insurance - Group Health	3406	32,653	32,757	38,006	31,362
Water	3503	0	1,000	122	850
Building/Structure Improvements	3601	0	3,500	2,967	2,000
Fixed Plant Equipment/R&M	3602	917	3,500	3,000	4,000
Motor Vehicle Repairs	3604	30,600	34,500	30,347	35,000

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Central Shop Program

Internal Service Fund/ Account 4190-3003

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Heavy Equipment/R & M	3606	30,355	26,490	22,255	30,000
Radio & Radar Equipment	3608	436	1,150	753	800
Small Engine Repairs	3615	0	1,000	677	1,000
Rental of Machinery & Equipment	3704	38	0	0	0
Uniform Rental	3708	2,073	2,000	2,162	2,000
Wrecker Fees	3906	230	900	527	1,000
Hazardous Waste Removal	3947	355	1,300	1,044	1,000
Vehicle Replacement Accruals	3980	0	5,927	5,927	3,388
TOTAL		153,428	166,360	146,741	153,174
CAPITAL OUTLAY					
Buildings, Fixtures & Grounds	4201	0	0	0	8,000
Plant Equipment	4302	0	17,000	17,000	0
Motor Vehicles	4303	84,094	0	0	0
TOTAL		84,094	17,000	17,000	8,000
INTERFUND TRANSFER					
Transfer to Vehicle Replacement Fund	6222	2,011,645	0	0	0
TOTAL		2,011,645	0	0	0
TOTALS		\$ 2,540,257	\$ 475,671	\$ 419,914	\$ 451,659

**INTERNAL SERVICE FUND
VEHICLE REPLACEMENT FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
Beginning Balance	\$ 621,929	\$ 616,950	\$ 616,950	\$ 689,824
Revenues				
Intragovernmental	417,452	361,136	361,136	246,736
Other Incomes	383	0	11,838	0
Total Revenues	417,835	361,136	372,974	246,736
Total Revenues & Resources	1,039,764	978,086	989,924	936,560
EXPENDITURES				
Capital Outlay	422,814	300,100	300,100	97,200
Total Expenditures	422,814	300,100	300,100	97,200
Revenue Over/(Under) Expenditures	(4,979)	258,700	258,700	61,036
Ending Balance	\$ 616,950	\$ 677,986	\$ 689,824	\$ 839,360

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**INTERNAL SERVICE FUND
VEHICLE REPLACEMENT
ESTIMATED CASH FLOW**

	ESTIMATED 2004/05	ESTIMATED 2005/06
Cash and Investments -Beginning of Year	\$ 28,393.00	\$ 122,596
Cash Receipts:		
Total Estimated revenues	361,136	246,736
Other Income	13,012	0
Total Cash Receipts	374,148	246,736
Total Cash Available	402,541	369,332
Cash Disbursements		
Capital Vehicle Replacement Program	279,945	97,200
Total Cash Disbursements	279,945	97,200
Estimated Cash- End of Year	\$ 122,596	\$ 272,132

Vehicle Replacement Program	CATEGORY	AMENDED BUDGET 2004/05	BUDGET 2005/06
	4000 Capital Outlay	300,100	97,200
	Total	\$ 300,100	\$ 97,200

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
N/A			

DEPARTMENTAL BUDGET TRENDS	ACTUAL 2003/04	AMENDED 2004/05	PROJECTED 2004/05	BUDGET 2005/06
Expenditures	\$ 25,903	\$ 300,100	\$ 300,100	\$ 97,200
% of City's Operating Total	0.11%	1.39%	1.39%	0.52%
Full Time Staffing Equivalent	0	0	0	0

Financial Highlights

FY 2005/06 expenditures are significantly lower due to a reduction in the purchase of vehicles for this year.

Vehicle Replacement Program
Internal Service Fund/ Account 4190-3003

OBJECT CLASS TITLE	OBJECT CLASS	ACTUAL 2003/04	AMENDED BUDGET 2004/05	PROJECTED YEAR END 2004/05	BUDGET 2005/06
CAPITAL OUTLAY					
Motor Vehicles	4303	422,814	300,100	300,100	97,200
TOTAL		422,814	300,100	300,100	97,200
TOTALS		\$ 422,814	\$ 300,100	\$ 300,100	\$ 97,200



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CAPITAL OUTLAY BY FUND AND DEPARTMENT

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
GENERAL FUND			
City Manager			
<i>Information Technology</i>	Six (6) replacement notebook computers	4390	30,000
		Total	<u>\$ 30,000</u>
Fire Department	Lease payment on Tanker Truck	4303	299,000
			<u>\$ 299,000</u>
Public Services			
<i>Street Department</i>	Street Sweeper/1st Year Payment	4304	37,015
			<u>\$ 336,015</u>
Parks Department			
<i>Parks Maintenance</i>	72" Mower	4304	9,600
		Total	<u>\$ 9,600</u>
SPECIAL REVENUE FUNDS			
Special Investigation Fund	Special Equipment	4201	\$ 15,000
Hotel/Motel Fund	Depot Renovations	4305	\$ 102,764
		Total	<u>\$ 117,764</u>
INTERNAL SERVICE FUND			
Central Shop	Installation of Concrete Floor for Welding Shop	4201	8,000
		Total	<u>\$ 8,000</u>
Vehicle Replacement	Half-ton Pickup Truck/ Engineering Program	4303	13,000
	Car- Police Patrol (2 @ \$23,200 each)	4303	46,400
	Car- Police (2 @ \$14,100 each)	4303	28,200
	Utility Vehicle- Street Program	4303	9,600
		Total	<u>\$ 97,200</u>
GRAND TOTAL- ALL FUNDS			<u><u>\$ 598,579</u></u>

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FY 2005 PAY PLAN - NON-EXEMPT

Effective October 1, 2005

GRADE	ANNUAL SALARY RANGE			FLSA	
	Minimum	Mid-Point	Maximum	STATUS	POSITION TITLE
1	17,033	20,865	24,612	N	
2	18,257	22,365	26,381	N	PT/Seasonal
3	19,583	23,989	28,297	N	Maintenance Worker
4	21,005	25,731	30,352	N	Equipment Operator I
				N	Meter Reader
				N	Victim Liaison Assistant
5	22,531	27,600	32,557	N	Accounting Clerk
				N	Billing Clerk
				N	Deputy Court Clerk
				N	Police Records Clerk
				N	Code Enforcement Clerk
6	24,082	29,500	34,798	N	Communications Officer
				N	Department Secretary
				N	Detention Officer
				N	Equipment Operator II
				N	Mechanic I
				N	P/T Paramedic
				N	Sign & Traffic Signal Technician
				N	Utility Worker I
7	25,831	31,643	37,325	N	Building Maintenance Tech. I
				N	Humane Officer
				N	P/T Senior Paramedic
				N	Utility Worker II
				N	Permit Coordinator
				N	Assistant Senior Center Coordinator
8	27,510	33,700	39,752	N	Accounting Technician
				N	Administrative Assistant
				N	Building Maintenance II
				N	Code Enforcement Officer
				N	Crime Victim Liaison
				N	Deputy City Clerk
				N	Electrician
				N	Equipment Operator III
				N	Fire Equipment Mechanic
				N	Lift Station/Water Plant Operator
				N	Purchasing/Warehouse Coordinator

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FY 2005 PAY PLAN - NON-EXEMPT

Effective October 1, 2005

GRADE	ANNUAL SALARY RANGE			FLSA	POSITION TITLE
	Minimum	Mid-Point	Maximum	STATUS	
9	29,436	36,059	42,535	N	Assistant Chief WWTP Operator
				N	Development Coordinator
				N	Mechanic II
				N	Municipal Court Clerk
				N	Secretary to City Manager
				N	Utility Billing Supervisor
				N	Legal Secretary
10	31,496	38,583	45,512	N	Accountant
				N	Communication Supervisor
				N	Engineering Technician
				N	Mechanic III
				N	Senior Citizen Center Coordinator
				N	Utility Supervisor
11	33,701	41,284	48,698	N	Flood Plain & Storm Water Mgr.
				N	Inspector
12	36,060	44,174	52,107	N	Construction Inspector
				N	Construction Superintendent
				N	Fire Marshal
				N	GIS Coordinator

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FY 2005 PAY PLAN - EXEMPT

Effective October 1, 2005

GRADE	ANNUAL SALARY RANGE			FLSA	POSITION TITLE
	Minimum	Mid-Point	Maximum	STATUS	
I	37,551	46,000	54,449	E	Chief Wastewater Treatment Plant Operator
II	40,980	50,200	59,420	E	Building Official
				E	Fleet Maintenance Superintendent
				E	Human Resources Manager
				E	Project Manager
				E	Street Superintendent
				E	Recreation Superintendent
III	45,224	55,400	65,576	E	Assistant City Engineer
				E	Utilities Superintendent
				E	Paralegal
IV	52,246	64,000	75,755	E	IT Manager
				E	Assistant Finance Director
V	62,041	76,000	89,959	E	City Clerk
				E	City Engineer
				E	EMS Director
				E	Director of Finance
				E	Director of Public Services
				E	Director of Parks & Recreation
				E	Fire Department Administrator
				E	Police Chief

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**CITY OF ALVIN
COMPUTATION OF NET DIRECT AND
ESTIMATED OVERLAPPING DEBT
09/30/2005**

TAXING JURISDICTION	DEBT	OVERLAPPING	
		PERCENTAGE	AMOUNT
Brazoria County	36,630,391	4.77%	1,747,270
Alvin Independent School District	171,055,000	65.00%	111,185,750
Alvin Community College	20,709,000	65.00%	13,460,850
Total Net Overlapping Debt			126,393,870
City of Alvin			
Debt payable from Ad Valorem Taxes	7,853,407	100%	7,853,407
Debt payable from Water/Sewer Revenues	19,594,795	100%	19,594,795
Debt payable from Sanitation Revenues	293,538	100%	293,538
Total Net Direct Debt			27,741,740
Total Direct and Overlapping Debt			154,135,610

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ASSESSED & ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	TOTAL ASSESSED VALUE	RATIO OF ASSESSED TO EST. VALUE	TAX RATES PER \$100 OF ASSESSED VALUE		
	ASSESSED VALUE	ASSESSED VALUE			O & M	DEBT SERVICE	TOTAL
86-87	420,412,820	66,334,810	486,747,630	100	0.6021	0.1342	0.7363
87-88	393,096,955	64,719,560	457,816,515	100	0.6000	0.1363	0.7363
88-89	383,597,558	68,561,590	452,159,148	100	0.6071	0.1292	0.7363
89-90	339,056,988	70,155,510	409,212,498	100	0.6400	0.1650	0.8050
90-91	323,965,700	74,993,650	398,959,350	100	0.6400	0.1650	0.8050
91-92	320,910,390	78,888,110	399,798,500	100	0.6780	0.1650	0.8430
92-93	305,210,120	86,201,540	391,411,660	100	0.7081	0.1349	0.8430
93-94	312,827,240	96,697,830	409,525,070	100	0.5581	0.1758	0.7339
94-95	287,726,345	96,846,562	384,572,907	100	0.5683	0.2353	0.8036
95-96	299,157,000	101,644,949	400,801,949	100	0.5876	0.2160	0.8036
96-97	308,296,578	99,527,425	407,824,003	100	0.5439	0.2597	0.8036
97-98	315,383,286	109,552,895	424,936,181	100	0.5622	0.2414	0.8036
98-99	328,207,914	119,125,711	447,333,625	100	0.5797	0.2239	0.8036
99-00	340,244,053	129,720,796	469,964,849	100	0.5920	0.2116	0.8036
00-01	368,620,562	126,920,848	495,541,410	100	0.6215	0.1821	0.8036
01-02	397,078,791	140,764,801	537,843,592	100	0.6381	0.1655	0.8036
02-03	436,791,883	159,684,533	596,476,416	100	0.6628	0.1408	0.8036
03-04	479,067,834	154,376,380	633,444,214	100	0.6702	0.1334	0.8036
04-05	519,617,507	144,150,214	663,767,721	100	0.6486	0.155	0.8036
05-06	572,309,828	141,206,421	713,516,249	100	0.6784	0.1252	0.8036

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PROPERTY TAX LEVIES AND COLLECTION

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
85-86	3,041,008	2,819,699	92.72	102,636	2,922,335	96.10	550,621	18.11
86-87	3,584,373	3,378,638	94.26	106,941	3,485,579	97.24	639,408	17.84
87-88	3,370,903	3,161,790	93.80	128,604	3,290,394	97.61	710,183	21.07
88-89	3,319,196	3,138,283	94.55	170,897	3,309,180	99.70	711,469	21.43
89-90	3,294,160	3,104,118	94.23	133,831	3,237,949	98.29	651,947	19.79
90-91	3,214,637	3,078,318	95.76	121,703	3,200,022	99.55	645,306	20.07
91-92	3,364,515	3,213,000	95.50	120,000	3,333,000	99.06	696,808	20.71
92-93	3,308,947	3,171,003	95.83	103,752	3,274,755	98.97	718,150	21.70
93-94	3,003,574	2,868,397	95.50	106,175	2,974,572	99.03	697,765	23.23
94-95	3,074,801	2,966,877	96.49	135,926	3,102,803	100.91	651,221	21.18
95-96	3,222,865	3,102,106	96.25	108,203	3,210,309	99.61	659,819	20.47
96-97	3,262,703	3,148,508	96.50	102,000	3,250,508	99.63	638,898	19.58
97-98	3,404,115	3,289,449	96.63	119,227	3,408,676	100.13	611,111	17.95
98-99	3,546,464	3,436,314	96.89	136,000	3,572,314	100.73	627,573	17.70
99-00	3,769,353	3,592,174	95.30	159,253	3,751,427	99.52	605,659	16.07
00-01	3,949,462	3,731,324	94.48	115,560	3,846,884	97.40	648,054	16.41
01-02	4,292,163	4,098,860	95.50	128,882	4,227,741	98.50	592,359	13.80
02-03	4,755,445	4,594,434	96.60	151,854	4,746,288	99.80	516,054	10.85
03-04	5,081,382	4,896,746	96.40	162,549	5,059,296	99.60	506,254	10.00
04-05	5,267,342	5,104,625	96.91	177,270	5,281,895	1.00	470,422	9.03

**CITY OF ALVIN
OBJECT CLASSES**

PERSONNEL SERVICES

1001	SALARIES	Regular full-time and part-time employees.
1005	OVERTIME	Payment for time worked in excess of 40 hours per week.
1006	LONGEVITY	Benefit based on the number of years of service.
1007	EXTRA HELP	Temporary part-time positions.
1008	GROUP INSURANCE	Insurance benefit paid by the City .
1009	TMRS	City's contribution to the employee's pension plan.
1010	COUNCIL/,MAYOR STIPENDS	Monthly allowance for Council Members.
1011	SOCIAL SECURITY	City's contribution to FICA.
1014	CLOTHING ALLOWANCE	Annual clothing allowance for plain clothes Police Officers.
1015	WORKERS COMPENSATION	City's contribution to Worker's Compensation Insurance System
1016	CERTIFICATION & EDUCATION PAY	Monthly stipend to compensate officers possessing an intermediate, advanced or masters certificate or associate, bachelor or masters degree.
1017	EQUIPMENT ALLOWANCE	Pre-determined amount reimbursed to the employee for the use of personal equipment .
1018	AUTO ALLOWANCE	Monthly allowance for travel in personal vehicle on City related business.
1019	MUNICIPAL JUDGE RETAINER	Monthly retainer payable to the Municipal Court Judge.
1020	FIRE VOLUNTEER STIPEND	Monthly stipend for Fire Chief and Assistant Fire Chief.
1041	SALARY CONTINGENCY	Account used to budget cost-of-living increases.

MATERIALS & SUPPLIES

2101	GENERAL OFFICE SUPPLIES	Expense of supplies necessary to the performance of office activities (Ex. pens, staples) .
2102	MAGAZINES, MAPS, BOOKS	Account used for subscriptions to professional organizations and for the purchase of magazines, books, etc. related to departmental operations.
2103	OFFICE COPY SUPPLIES	Account used to charge departments for copy usage.
2104	DATA PROCESSING SUPPLIES	Account used to purchase computer supplies.
2105	WAREHOUSE INVENTORY SUPPLIES	Cost associated with the purchase of supplies needed for the warehouse operations such as bar code labels, thermal printer ribbons, etc.

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CITY OF ALVIN OBJECT CLASSES

2106	SOFTWARE SUBSCRIPTIONS	Account used for periodic software updates.
2107	DRAFTING SUPPLIES	Account used to purchase drafting supplies.
2201	OIL & GREASE	Cost for the purchase of oil & grease supplies used in the operation and maintenance of equipment .
2202	INSTITUTIONAL SUPPLIES	Cost of linen supplies, etc.
2203	MEDICAL SUPPLIES	Account used for the purchase of medical supplies.
2204	MOTOR VEHICLE FUEL	Account used to purchase gasoline, diesel, oil, etc.
2205	JANITORIAL SUPPLIES	Account used to purchase cleaning supplies.
2206	RECREATIONAL SUPPLIES	Account used for employee's Christmas party, summer picnic and other related activities.
2207	BOTANICAL AND AGRICULTURAL	Account used to purchase plants and other landscaping materials.
2208	PHOTOGRAPHIC SUPPLIES	Account used to purchase film and related photographic supplies.
2209	WEARING APPAREL	Cost of wearing apparel and related items such as slickers, boots, hard hats, etc.
2220	LAUNDRY AND CLEANING	Cost of cleaning uniforms and other wearing apparel.
2221	AMMUNITION	Cost of ammunition used by law enforcement officers.
2222	FOODS	Account used to purchase coffee supplies, food, etc.
2230	ENGINEERING FIELD SUPPLIES	Cost of stakes, survey markings, and other supplies as needed for field use.
2232	SIGNS AND MARKERS	Cost of materials for stop signs, directional signs, markers, barricades, etc.
2239	RECREATIONAL PROGRAM SUPPLIES	Cost associated with the purchase of miscellaneous recreational supplies. (Ex. Trophies)
2240	FIRE PREVENTION PROGRAM	Cost associated with the purchase of safety information materials.
2299	COUNCIL MISCELLANEOUS EXPENSE	Account used for general expense of the City Council.
2301	SUPPLIES-BUILDINGS AND GROUNDS	Expenses incurred in the maintenance of buildings and grounds.
2302	STREET AND BRIDGE SUPPLIES	Expenses incurred in the maintenance of city streets and bridges.

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CITY OF ALVIN OBJECT CLASSES

2303	WATER & SEWER MAIN REPAIR SUPPLIES	Purchase of parts for repairs and maintenance on water and sewer mains and service lines.
2304	INSECTICIDES AND HERBICIDES	Cost of insecticides and herbicides
2305	LAB SUPPLIES AND CHEMICALS	Cost associated with the purchase of supplies for analytical lab testing.
2307	ELECTRICAL PARTS AND SUPPLIES	Cost of supplies related to the repair of electrical components, relays, fuses, etc.
2308	WELDING SUPPLIES	Cost associated with the purchase of welding materials for use in performing welding services.
2309	PAINT, LUMBER, HARDWARE	Cost of paint, brushes, thinner, varnish, lumber, nails, bolts, nuts, screws and other related items.
2310	CHEMICALS AND INSECTICIDES	Cost of supplies such as chlorine, polymer and insecticides.
2311	WATER METER PARTS	Cost associated with the purchase of parts to repair existing water meters.
2312	MOTOR VEHICLE SUPPLIES	Cost on minor maintenance and repairs of motor vehicles including the cost of tires, batteries, etc.
2313	WATER/SEWER MACHINERY EQUIPMENT	Cost associated with the purchase of spare and replacement parts to maintain utility related equipment such as well pumps and motors.
2314	SIGNAL SYSTEMS	Cost associated with the repair and maintenance of traffic signals.
2315	FIRE FIGHTING EQUIPMENT	Expenses incurred in the maintenance and repairs of fire fighting equipment such as hoses, nozzles and pumps.
2316	FUEL SYSTEM SUPPLIES	Account used to purchase supplies related to the fuel system.
2317	CAR WASH SUPPLIES	Account used to purchase supplies for the car wash.
2318	WATER METERS	Account used to purchase water meters.
2319	BIKE PATROL SUPPLIES	Account used to purchase bike patrol supplies.
2320	HEAVY EQUIPMENT SUPPLIES	Account used to purchase supplies for heavy equipment.
2401	MINOR TOOLS AND EQUIPMENT	Cost of articles of small tools, small equipment, etc. that do not exceed \$1,500.
2403	COMPUTER HARDWARE	Account used to purchase computers and printers.
2441	SAFETY EQUIPMENT	Cost associated with the purchase of safety equipment such as respirators, etc.

**CITY OF ALVIN
OBJECT CLASSES**

2500	SPECIALIZED EQUIPMENT	Cost associated with the purchase of equipment such as trailers, pressure washers, etc.
CONTRACTUAL SERVICES		
3101	AUDITING AND ACCOUNTING	Cost of professional services rendered to the City for year-end auditing and special projects.
3102	CONSULTANT SERVICES	Cost of outside professional services rendered to the City for special projects.
3103	LEGAL SERVICES	Cost of outside professional services rendered to the City for legal advice.
3104	MEDICAL SERVICES/PRE-EMPLOYMENT	Account used for expenses of medical exams prior to employment.
3105	ECONOMIC DEVELOPMENT	Account used for payments to Economic Development Corporation.
3106	DATA PROCESSING	Account used for cost of in-house use of computer system.
3107	REIMBURSEMENT	Account used for pre-determined amount reimbursed to fire department personnel and council members.
3108	RECORDING FEES	Cost associated with filing liens, plats, etc. at the Courthouse.
3110	INSPECTION FEES	Cost of professional services rendered to the City for inspection of construction projects.
3111	PLANNING SERVICES	Cost associated with update of planning documents.
3113	HEALTH INSPECTION FEES	Cost of inspection fee for the regulation of the City's public water supply.
3114	LABORATORY TESTING	Cost associated with contractual laboratory analysis performed as required.
3115	VIDEO TAPING	Cost of video taping of city council meetings
3116	CONTRACT BILLING SERVICE	Cost of billing service for EMS and Utility Billing.
3120	SOFTWARE MAINTENANCE AND LICENSE	Account used for software & maintenance licensing.
3199	CONTRACTUAL EXTRA HELP	Account used for contract employees.
3201	TELEPHONE EXPENSES	Expenses incurred for monthly phone service including charges for long distance service, fax and modem lines.
3202	POSTAGE & FREIGHT	Cost associated with mailing and shipping items.
3203	TRAINING AND TRAVEL	Cost associated with schooling, training programs and reimbursement of expenses incurred while away from the City on business.

**CITY OF ALVIN
OBJECT CLASSES**

3204	AUTO ALLOWANCE	Account used for a pre-determined amount to the mayor for monthly auto expense.
3205	TELETYPE RENTAL	Cost associated with the rental on the TCIC, NCIC data terminal.
3301	ADVERTISING AND PUBLIC NOTICES	Cost associated with the advertisement and publishing of legal notices.
3302	PRINTING AND BINDING	Cost associated with printing the budget, financial report and various forms.
3303	PHOTOGRAPHS/BLUE PRINTS	Expenses incurred for blue prints and developing.
3304	CITY NEWSLETTER	Cost of producing the City's newsletter.
3401	INSURANCE- GENERAL	Cost of general liability, commercial auto, law enforcement insurance, etc.
3402	SURETY, FIDELITY BONDS	Cost of bonding City officials and employees.
3403	INSURANCE-MOTOR EQUIPMENT	Cost of bodily injury or property damage insurance on City owned or operated vehicles.
3404	INSURANCE-ACCIDENT	Cost of insurance to cover accidents in City vehicles.
3405	WORKERS' COMPENSATION	Cost of worker's compensation insurance.
3406	HEALTH INSURANCE	Cost of group health insurance.
3407	UNEMPLOYMENT INSURANCE	Cost of unemployment insurance.
3501	ELECTRICITY	Cost of monthly electrical service.
3502	GAS	Cost of monthly gas service.
3503	WATER	Cost of monthly water service.
3504	SLUDGE DISPOSAL	Cost associated with the disposal of sludge.
3601	BUILDING/STRUCTURE IMPROVEMENTS	Cost associated with contractual repairs and maintenance to buildings.
3602	FIXED PLANT EQUIPMENT/R&M	Cost associated with the contractual repairs and maintenance of stationary equipment such as pumps, compressors, etc.
3603	OFFICE EQUIPMENT REPAIRS	Cost associated with the contractual repairs and maintenance of office machines and equipment.
3604	MOTOR VEHICLE REPAIRS	Cost associated with contractual repairs and maintenance of motor vehicles.
3605	TRAFFIC LIGHTS	Cost associated with the contractual repairs and maintenance of city owned traffic lights and signals.

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CITY OF ALVIN OBJECT CLASSES

3606	HEAVY EQUIPMENT/R&M	Cost associated with the contractual repair and maintenance of heavy equipment such as bulldozers & graders.
3607	WELL EQUIPMENT	Cost associated with the contractual repair and maintenance of wells and towers.
3608	RADIO AND RADAR EQUIPMENT	Cost associated with contractual repair and maintenance of radio and radar equipment.
3609	METERS	Cost associated with the repair, maintenance and testing of large water meters.
3611	SEWER LINES	Cost associated with the cleaning and televising of sewer mains on a contractual basis.
3612	FIRE FIGHTING EQUIPMENT	Cost associated with the purchase of nozzles, hoses, pumps, etc.
3613	PUBLIC SAFETY EQUIPMENT/R&M	Cost associated with the maintenance and repair of safety equipment.
3614	STREET STRIPING	Expenses incurred with having City streets striped by outside contractors.
3615	SMALL ENGINE/R&M	Cost associated with small engine repairs performed on a contractual basis.
3619	BEAUTIFICATION	Cost associated with beautification
3620	MISCELLANEOUS DRAINAGE	Cost associated with contractual repairs and maintenance to city ditches and storm sewers and for special drainage projects.
3625	ASPHALT STREET MAINTENANCE	Cost associated with contractual repairs and maintenance to city streets utilizing contractors and Brazoria County Road Department personnel
3630	TRAFFIC CONTROL/PAVEMENT MARK	Cost associated with contractual repairs and maintenance to pavement markings and signs for City streets
3635	CONCRETE PAVING, SIDEWALKS & STORM INLET MAINTENANCE	Cost associated with contractual repairs and maintenance to city concrete streets, paving and storm inlets
3640	GIS MAINTENANCE	Cost associated with projects, contractual services and maintenance to the city's GIS system
3701	RENTAL OF BUILDINGS AND LAND	Rental of land and building space.
3702	RENTAL OF OFFICE EQUIPMENT	Cost associated with the rental of office equipment on a monthly basis.
3704	RENTAL MACHINERY AND EQUIPMENT	Cost associated with the rental of equipment on an hourly or monthly basis.

**CITY OF ALVIN
OBJECT CLASSES**

3708	UNIFORM RENTAL	Cost associated with providing uniforms to City employees.
3710	OTHER RENTAL	Cost associated with other miscellaneous rentals.
3801	COURT COST, JURY FEES	Expenses incurred during court sessions such as juror fees, court costs, etc.
3802	JUDGEMENTS AND DAMAGES	Expenses incurred from lawsuits.
3803	JUSTICE OF THE PEACE FEES	Expenses incurred for Judges fees during court sessions.
3901	DUES AND MEMBERSHIPS	Cost associated with annual dues, yearly memberships, etc.
3902	LAUNDRY AND CLEANING	Cost associated with the cleaning of uniforms, etc.
3903	EXTERMINATIONS/DISINFECTANTS	Cost associated with monthly pest control services, etc.
3904	JANITORIAL SERVICES	Cost associated with cleaning services for City buildings.
3905	SPECIAL INVESTIGATIONS	Cost associated with special investigation projects.
3906	WRECKER FEES	Cost associated with towing City vehicles.
3907	DEMOLITION OF BUILDING	Expenses incurred with demolishing City buildings.
3908	DPS/SPECIAL INVESTIGATION	Cost of special investigation projects associated with DPS.
3909	EMS SPECIAL DONATION EQUIPMENT	Account used to account for restricted EMS donations.
3910	ADMINISTRATIVE COSTS	Account used for reimbursements of interdepartmental services.
3911	COST REIMBURSEMENT	Account used to pro-rate cost among the user departments.
3912	APPRAISAL DISTRICT FEES	Quarterly payments for the city's portion of funding to the Brazoria County Appraisal District
3913	PAYMENT TO CHAMBER	Quarterly payments made to the Chamber of Commerce.
3914	PENSION CONTRIBUTION	Contributions to firefighters pension fund.
3915	SANITATION SALES TAX	Remittance of sales tax to the State Comptroller.
3916	ANIMAL POUND	Cost associated with the animal shelter.
3917	RECREATIONAL PROGRAMS	Cost associated with recreational programs.
3920	CONTRACTUAL COLLECTION SERVICES	Cost of collection services provided on a contractual basis.
3921	ELECTION SUPPLIES	Cost associated with the purchase of election supplies.
3922	MOWING EXPENSES	Cost associated with mowing unattended properties.

**CITY OF ALVIN
OBJECT CLASSES**

3923	GROUNDS MAINTENANCE CONTRACT	Cost associated with grounds keeping.
3930	FIREWORKS	Cost associated with the purchase of fireworks.
3940	COUNCIL CONTINGENCY	Account used for general contingencies.
3947	HAZARDOUS WASTE DISPOSAL	Expenses incurred to contract a licensed hazardous waste hauler to remove hazardous waste materials.
3949	POLICE PROGRAM	Cost associated with miscellaneous police programs.
3951	SPECIAL BOOK COLLECTION	Cost associated with lease of McNaughton books.
3960	CONTRACT DISPOSAL FEE	Cost associated with disposal of solid waste materials by City forces working in the field.
3970	VEHICLE MAINTENANCE FEES	Account used for allocation of vehicle maintenance fees charged by Central Shop.
3980	VEHICLE REPLACEMENT ACCRUALS	Account used for allocation of vehicle replacement accruals charged by the Vehicle Replacement Fund.

CAPITAL OUTLAY

4101	LAND IMPROVEMENTS	Account used for expenditures incurred in the acquisition of land, easements and right-of-ways.
4201	BUILDINGS, FIXTURES AND GROUNDS	Account used for expenditures incurred in the acquisition, construction or improvements of buildings and grounds.
4203	BRIDGE IMPROVEMENTS	Account used for expenditures incurred on construction and improvements of bridges.
4205	STREET IMPROVEMENTS	Account used for expenditures incurred on construction and improvements of streets, roadways and highways.
4206	STORM SEWERS	Account used for expenditures incurred on storm sewers.
4207	SPECIAL DRAINAGE PROJECT	Account used for expenditures incurred on special drainage projects.
4209	SIDEWALKS	Account used for construction of sidewalks.
4210	OTHER BUILDINGS AND STRUCTURES	Account used for expenditures incurred in the acquisition and improvements of other buildings and structures.
4301	FURNITURE, FIXTURES & OFFICE EQUIP.	Account used for the purchase of items such as desks.
4302	PLANT EQUIPMENT	Account used for cost of acquiring pumps, compressors, heating/cooling equipment, etc.
4303	MOTOR VEHICLES	Account used for the purchase of trucks, cars, etc.

**CITY OF ALVIN
OBJECT CLASSES**

4304	MOBILE EQUIPMENT	Account used for the purchase of bulldozers, forklifts, graders, scrapers, generators, air compressors, etc. with a value over \$2,500.
4305	SPECIAL EQUIPMENT	Account used for cost of equipment such as jackhammers, power saws, steam cleaners, etc.
4306	TRAFFIC LIGHTS	Account used for purchase of traffic lights.
4307	RADIO AND RADAR EQUIPMENT	Account used for cost of radio and radar equipment and installation on City owned vehicles.
4308	RECREATION EQUIPMENT	Account used for the purchase of recreation equipment.
4309	FIRE HYDRANTS	Account used for purchase and installation of fire hydrants.
4311	LABORATORY EQUIPMENT	Account used for the purchase of sewer plant laboratory equipment.
4321	SOFTWARE APPLICATIONS	Account used for computer software applications.
4322	NETWORKING	Account used for networking related expenses.
4331	LAW BOOKS	Account used for the purchase of law books.
4390	COMPUTERS	Account used for the purchase and installation of computers.
4391	BROADCASTING EQUIPMENT	Account used for purchase of broadcasting equipment.
4398	MISCELLANEOUS POLICE EQUIPMENT	Account used for the purchase of tactical vests, shields, etc.
4399	MISCELLANEOUS EQUIPMENT	Account used for the purchase of fire hoses, levels, rods, cameras, power mowers, etc.
4401	WATER TANK REHABILITATION	Account used for the acquisition or installation of water transmission and distribution lines.
4402	SEWER COLLECTION LINES	Account used for acquisition or installation of sewer transmission and distribution lines.
4403	WATER METERS AND BOXES	Account used for the cost of water meters and boxes.
4405	WATER WELLS	Account used for the acquisition, construction or drilling of water wells.
4407	SEWER LIFT STATIONS	Account used for cost and construction of sewer lift stations and equipment.
4409	WATER TAPS	Account used for installation of water taps to property owners for water usage.
4410	SEWER TAPS	Account used for installation of sewer taps to property owners for sewage usage.
4412	MONITORING SYSTEM	Account used for purchase of monitoring system.

**CITY OF ALVIN
OBJECT CLASSES**

4419	CASING COSTS	Account used for casing costs.
4601	PARK CONSTRUCTION/IMPROVEMENTS	Account used for cost of construction and/or improvements of City parks.
4602	CEMETERY IMPROVEMENTS	Account used for the cost of improvements to the cemetery.
DEBT SERVICE		
5001	PRINCIPAL	Account used for principal payments on bonds.
5002	INTEREST	Account used for interest payments on bonds.
5003	AGENT'S FEES	Account used for processing debt service payments.
DEPRECIATION		
5500	DEPRECIATION	Account used to record depreciation expense.
INTERFUND TRANSFERS		
6000	TRANSFER TO OTHER FUNDS	Accounts used to record transfers to other funds.
REIMBURSEMENTS		
8000	REIMBURSEMENTS	Accounts used to record reimbursements from other funds.

GLOSSARY OF TERMS

ACCOUNT

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

ACCRUAL ACCOUNTING

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 cash disbursements are made at that time).

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 concluded in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operations.

BOND

A written promise, generally under seal, to pay a specified amount 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 ISSUED

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 fiscal year.

BUDGET CALENDAR

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

The official enactment by the City council establishing the legal authority for officials to obligate and expend resources.

GLOSSARY OF TERMS

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

Projects which are long term assets such as roads, buildings, and landfills.

CAPITAL IMPROVEMENT PROGRAM

A plan for 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 the method of financing.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CHART OF ACCOUNTS

The classification system used by a city to organize the accounting for various funds.

DEBT SERVICE

Payments of principal and interest on bonds and other debt instruments according to a pre-determined schedule.

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 a *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.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

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.

DISBURSEMENTS

The expenditure of monies from an account.

GLOSSARY OF TERMS

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. The cease to be encumbrances when paid or when the actual liability is set up.

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 cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those of 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 and the results 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 ASSETS

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

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).

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 attaining certain objectives.

GLOSSARY OF TERMS

FUND BALANCE

The excess of the assets of a fund over its liabilities, reserves and carryover.

FUND BALANCE- UNRESERVED

The excess of the assets of a governmental fund over its liabilities and reserved fund balance accounts.

FUND BALANCE- UNRESERVED, DESIGNATED

The segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.

FUND BALANCE- UNRESERVED, UNDESIGNATED

The portion of fund balance representing expendable available financial resources.

GAAP

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

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 general revenues.

GRANT

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

INCOME

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in 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."

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.

INFRASTRUCTURE

The physical assets of a government (e.g., streets, water, sewer, public building and parks).

INTERFUND TRANSFERS

The movement of monies between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUE

Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

GLOSSARY OF TERMS

INTERNAL CONTROL

A plan of organization for purchasing, accounting and other financial activities which, among other things, provides that: 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 key steps in the processing of a transaction are completed; and, records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to 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.

LEVY

To impose taxes for the support of government activities.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MATERIALS AND SUPPLIES

Expendable materials and operating supplies necessary to conduct departmental operations.

MATURITIES

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

NET BUDGET

The legally adopted budget less all interfund transfers and interdepartmental charges.

NON-OPERATING INCOME

Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OBLIGATIONS

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING BUDGET

The portion of the budget that pertains to daily operations providing basic governmental services. The program budgets in the financial plan form the operating budget.

OPERATING EXPENSES

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

PERSONNEL SERVICES

Expenditures for salaries, wages and fringe benefits of a government's employees.

GLOSSARY OF TERMS

PRIOR-YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

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.

PURCHASE ORDER

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

REAPPROPRIATION

Appropriations, which are not expended at the end of a fiscal year, that are an encumbrance of the County or for a specific purpose are funded for in the subsequent fiscal year.

RESERVE

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.

RESERVE FOR CONTINGENCIES

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESOLUTION

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

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 term 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.

SOURCE OF REVENUE

Revenues are classified according to their source or point of origin.

SPECIAL REVENUE

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

SUPPLEMENTAL APPROPRIATION

An additional appropriation made by the governing body after the budget year or biennium has started.

SURPLUS

Assets with no future benefits or values to the organization.

TAX LEVY

The resultant product when the tax rate per one thousand dollars is multiplied by the taxable value.

GLOSSARY OF TERMS

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TRANSFERS

All interfund transactions except loans or advances, quasi-external transactions and reimbursements.

TRUST AND AGENCY

A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (1) Expendable Trust Funds, (2) Nonexpendable Trust Funds, (3) Pension Trust Funds, and (4) Agency Funds.

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.

UNRESERVED FUND BALANCE

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER CHARGES

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

ACRONYMS

CAFR	Certified Annual Financial Report
EMS	Emergency Medical Services
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
HB	House Bill
HVAC	Heating, Ventilation and Air Conditioning
I & I	Inflow and Infiltration
PUC	Public Utility Commission
SH	South Highway
TIRZ	Tax Increment Reinvestment Zone
TNMP	Texas New Mexico Power
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation