

2007-2008 Annual Budget



City of Alvin, Texas



Annual Budget

FY 2007/2008

City of Alvin, Texas

On the Cover

Bridge and pond area located adjacent to the Nolan Ryan Center.



Mission Statement

“Promote our economy and our quality of life while providing reliable City services in a fiscally responsible manner. This is our business.”





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alvin
Texas**

For the Fiscal Year Beginning

October 1, 2006

A handwritten signature in black ink, likely belonging to the President of the GFOA.

President

A handwritten signature in black ink, likely belonging to the Executive Director of the GFOA.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Alvin, Texas for its annual budget for the fiscal year beginning October 1, 2006. 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.



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City of Alvin, Texas

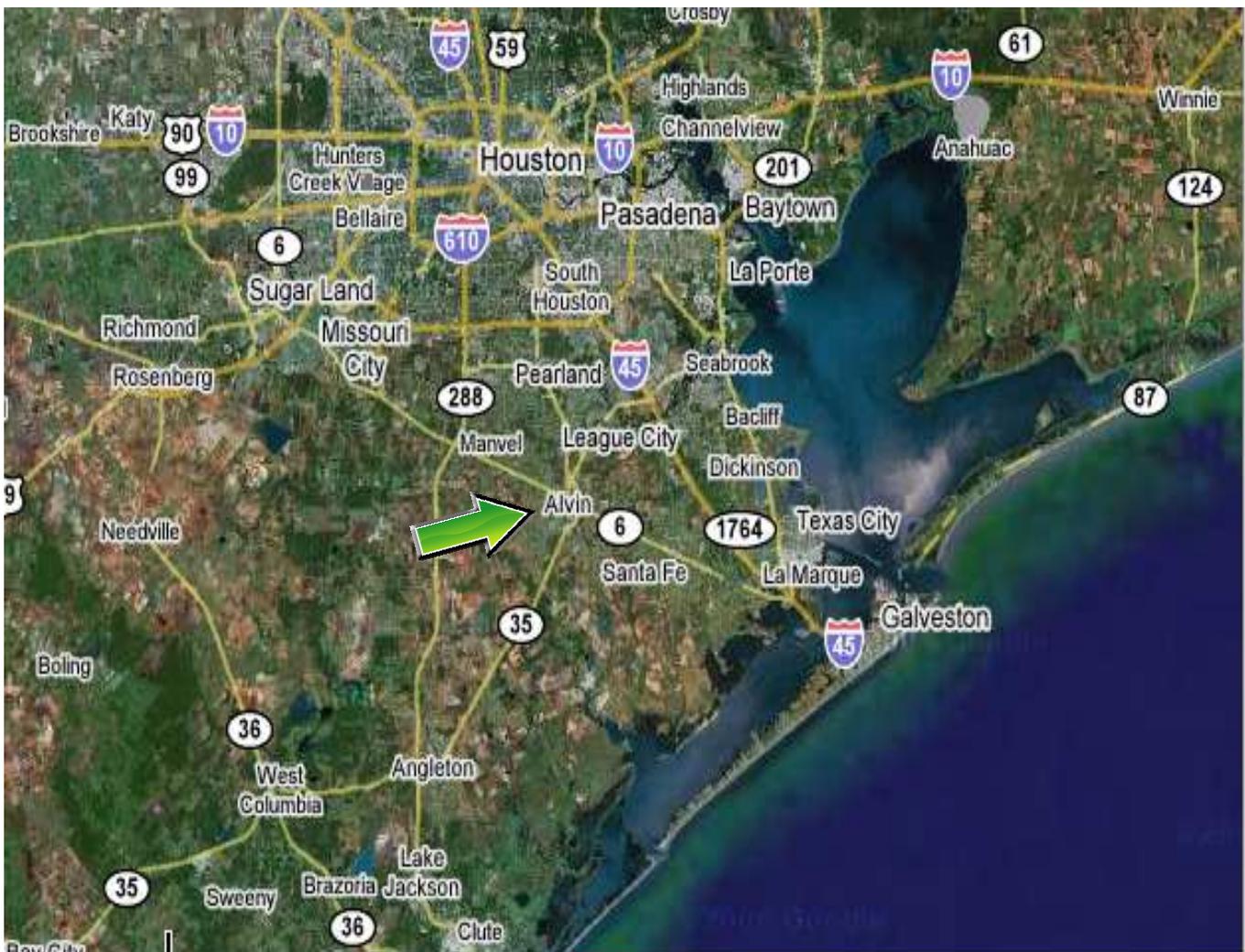
Population

Alvin City Limits
21,413
Land Area: 36.3 square miles

Brazoria County
241,767

Distance from Alvin:

Houston	27 miles
Clear Lake	15 miles
Galveston	30 miles
Austin	213 miles
San Antonio	242 miles
Dallas	292 miles
Texarkana	319 miles
Brownsville	357 miles
El Paso	753 miles



Alvin is 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
GARY APPELT

COUNCILMEMBER
DISTRICT A
STEVE TROHA

COUNCILMEMBER
DISTRICT B
KATHLEEN HOLTON

COUNCILMEMBER
DISTRICT C
JIM LANDRIAULT

COUNCILMEMBER
DISTRICT D
EDDIE MURRAY

COUNCILMEMBER
DISTRICT E
LARRY NELSON

COUNCILMEMBER
AT LARGE, POSITION 1
BOB DILLMAN

COUNCILMEMBER
AT LARGE, POSITION 2
JOHN RALPH

CITY MANAGER
PAUL HORN

FINANCE DIRECTOR
SUZY KOU



Alvin Independent School District

A Texas Education Agency Recognized district for academic achievement, AISD is an accredited 5-A school district. A.I.S.D. covers an area of 250 square miles in Northern Brazoria County. Communities serviced by AISD are Alvin, Manvel, Iowa Colony, Liverpool, Amsterdam and sections of Rosharon, Arcola and Pearland.

Elementary Schools 12
Middle/Junior High Schools 3
High Schools 2
Academic Alternative School Site (ASSETS) 1
Discipline Alternative Center (ADAPT) 1
Off-Campus Site (REACH) 1
2007-2008 Estimated Fall Enrollment: 15,000

Interesting facts...

- *Laura Ingalls Wilder Elementary (PK-6) opened fall of 2007, becoming the 12th elementary school in the district.*
- *The pupil/teacher ration average is 18:1*
- *An outstanding school police force maintains the safety and security of youngsters, staff members and facilities.*
- *Alvin ISD has 2,177 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: \$1.3282 per \$100 of assessed value.*
- *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.*

District Information

301 E. House Street

Alvin, Texas 77511

Phone; (281) 388-1130 or visit their website at www.alvinisd.net



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. ACC is primarily a 2 year college, but through a teaming with the University of Houston, ACC is offering senior level courses at the local campuses.

2007 Fall Enrollment: 4,220

Interesting facts...

- *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 the opportunity 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



January

*AISD Mustang Bayou Turbo Turtle Race
Alvin-Manvel Area COC Awards Banquet*

February

*ACC– An Evening of Big Band Annual Event
Daddy Daughter Valentines Dance
VFW BBQ, Bake and Dance Event*

March

*Soroptimist Int'l of Alvin-Men Who Cook
Alvin Noon Lions Club Annual Auction
& Fish Fry
Pepsi Pitch Hit & Run Competition
Alvin Ducks Unlimited Annual Banquet
& Auction
Alvin Parks & Recreation Easter Eggstravaganza
AYLAA Youth Rodeo
APOA Golf Tournament*

April

*Kiwanis Club Annual Crawfest and
Shrimp Boil
Annual Frontier Days Celebration
ABWA Spring Craft & Family Fair
Alvin Garden Club Annual Garden Tour
St. John's Annual Spring Festival
Alvin Library League Annual Used Book Sale*

May

*Cinco De Mayo Celebration
Alvin-Manvel COC Annual Golf Tournament*

June

*Annual Tour de Braz Bike Ride
Bach Barn Bash
Alvin-Manvel Relay for Life (American Cancer
Society)*

July

*Alvin 4th of July Celebration
Bach Fun Fest*

August

*Alvin Police Dept. National Night Out
Alvin Youth Soccer Tournament*

September

*Alvin's All American Festival
Blue Santa Motorcycle Ride*

October

*Brazoria County Fair & Rodeo
Senior Center Fall & Craft Sale
Paws & Claws Rolling Thunder Rally
ACC Fall Festival & Carnival
Alvin Parks & Recreation Trick or Treat Trail
Hallelujah Night at Victory Camp
Fall Festival at Heights Baptist Church
Gulf Coast Speedway Annual Non Wing Fling
Alvin Senior Center Celebrity Murder Mystery
Dinner Theatre
Alvin Lutheran Church– Oktoberfest
Grace Episcopal Church– Annual Pumpkin Patch*

November

*Novemberfest @ National Oak Park
Alvin Museum Society Evening With the Stars
ACC Annual Veteran's Day Ceremony
ACC Festival of Lights*

December

*Walk –A-Christmas Mile
ACC Foundation Annual Christmas Gala
Alvin-Manvel Area COC Christmas Celebration
Holiday in the Park
Victory Camp "Christmas Train"
Alvin Senior Center Annual Breakfast with Santa
ACC Holiday Theatre Production
Alvin Volunteer Fire Department Annual
Christmas Open House
Holiday Classic Basketball Tournament*



Population

(per 2000 Census)

Alvin City Limits	21,413
Estimated Current	26,739
Brazoria County	241,767
Estimated Current	257,591

Fire Protection

Number of stations	2
Number of employees	4
Number of volunteers	65
Avg. number of calls (per year)	710

Police Protection

Number of stations	1
Number of employees	78
Number of patrol units	31

Emergency Medical Service

Number of full-time employees	2
Number of part-time employees	38

Culture and Recreation

Parks	16
Swimming Pool	1
Tennis Courts	2
Library	1
Cinemas	1
Bowling Center	1

Electricity

Power supplied by:

First Choice Power and HL&P Reliant Energy

Climate

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

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

Communications

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

Natural Gas

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

Agriculture (major products grown)

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



Major Employers/No. of Employees

Alvin Independent School District	2,177
INEOS Olefins & Polymers	450
Ron Carter/Automotive	384
Solutia/Chemical	465
WalMart/Retail	480

Banks

Regions Bank
 First National Bank of Alvin
 Woodforest National Bank
 Wells Fargo
 Moody National Bank
 Texas First Bank
 Texas Advantage Community Bank
 Guaranty Federal Bank

Colleges

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

Labor Analysis

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

Savings & Loans Association

Chocolate Bayou Community FCU

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

Bus

Texas Bus Lines
 Coach
 Valley Transit

Railroads

Burlington Northern
 Missouri Pacific
 Santa Fe



Nolan Ryan Exhibit Center

Located inside the Nolan Ryan Center, the exhibit is a showcase of legend's career from Little League Baseball to the Majors, including interactive exhibits. The center also features a gift shop. The exhibit center is located off South Bypass 35 in Alvin, adjacent to Alvin Community College.

Froberg Farms

Visitors are offered an opportunity to tour the facility and pick their own homegrown 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.

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.

Area Golf Courses

Golfers can enjoy two courses that are easily reached from the Alvin area. Hillcrest Golf Course, located at 3401 Fairway Drive in Hillcrest Village just off Hwy. 35 Bypass and Alvin Golf and Country Club, located 2 miles north of Alvin off Highway 6 on County Road 539.

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.

Alvin Antique Center & Marketplace

Located on South Highway Bypass 35, the center is a 55,000 square foot facility, with approximately 150 dealers. The antique mall sells American and European furniture, art, pottery, primitives, clocks, radios, coins, jewelry, arcade and pinball machines, along with many other hard to find and interesting items.

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.

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.



MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Paul A. Horn, City Manager

DATE: July 31, 2007

SUBJECT: Proposed Fiscal Year 2007-2008 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, 2007. 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

This year the City will be able to balance its General Fund without raising the property tax rate due to the rise in sales taxes. The sales new tax revenue from the Home Depot, Kelley's and Chili's will aid in allowing the City to hold its tax rate down. With the addition of a significant number of new residential homes built this past year, the City will see a growth in property tax revenue in FY 2007-2008. The increase in sales tax and new home property tax has allowed the City in adding two new officers and provide several capital equipment items for the Police Department.

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. In 2005, the City increased its commercial water and sewer rates and implemented a policy of adjusting the rates annually to keep pace with inflation. This change allowed the City to do several of the necessary utility expansion projects in the long term plan. In February 2005, the City also approved an ordinance to implement a utility impact fee for all new building permits. With this in place the City is experiencing the revenues necessary to support the financing of a new overhead water tower on the north side of the City and major improvements to the Waste Water Treatment Plant. Both of these projects are required by the State guidelines to keep up with the growing population.

With the creation of the new County Emergency Services District in 2005, the City is now receiving financial support for the Fire and EMS services provided outside the City.



The City also entered into a contract with Hillcrest Village to supply Fire and EMS services. With this income, the City can now replace some of our aging fire trucks and construct a new Fire Station on the west side of the City.

ECONOMIC GROWTH

Alvin is starting to see some of the same growth that communities to the north have seen. In FY 2004-2005 the City permitted 137 new homes. In FY 2005-2006 the City permitted 201 new homes. In FY 2006-2007 the City permitted 111 new homes. The status of new platted subdivisions is shown below:

NEW SUBDIVISION STATUS

<u>Subdivision</u>	<u>Lots</u>	<u>% Lots Built</u>	<u>% Homes Built</u>
Morgan's Landing I	80	100%	71%
Morgan's Landing Phase II	324	0%	0%
Forest Heights	307	100%	41%
Hamilton Square	120	100%	93%
Callaway Crossing	17	100%	47%
Royal Estates	19	100%	36%
North Pointe Trails	210	100%	21%
Midtown Park	264	100%	11%
Mustang Crossing	480	30%	11%
Kendall Lakes	1867	17%	0%
Martha's Vineyard	405	0%	0%
Hunter's Cove	41	100%	5%
Modern Estates	14	100%	0%
College Park Estates	59	0%	0%
Callaway Place	18	0%	0%

The City is anticipating approximately 205 new homes to be built in FY 2007-2008.

In addition to the residential growth, the City is seeing commercial growth. Adding to a successful FY 2005-2006, the Dish Network Service Center now has 550 employees and is still growing. Through the direction of Council, Alvin now has a new Economic Development Policy with a very clear pathway for development projects to access incentives while still being fiscally responsible. An example of new business creation is the \$1,500,000 Harley-Davidson Motorcycle Center to be located on the Bypass at Steele Road. It is in the final stages of planning. Also as result of the Policy, many existing businesses are looking at redevelopment. As proof of the Policy's success, BeAed is proposing a \$1 million dollar expansion that will bring 50 additional jobs to the city. The Policy also offers easier access to incentives for the Gordon Street Corridor and our Downtown Development Area, placing high emphasis on retaining Alvin's core business area.



To protect existing and new development, Council passed a new Land Use Corridor ordinance that spells out setbacks, green space and buffer zones along with the finished look of new structures that are desired from the City's Comprehensive Master Plan.

Alvin's economy is strong. Three new banks have been built this year and another is planned for next year. The existing Kentucky Fried Chicken restaurant was demolished and totally rebuilt. Both Kroger's and Wal-Mart are doing major remodeling projects. A local company has purchased the old rice warehouse facility on Second Street and is planning to use Alvin's foreign trade zone to attract new business to their location.

There are over 40 active economic development projects being considered or planned related to large residential developments, commercial/retail centers, primary manufacturing business, and business expansions. The City has adopted a new Special Districts policy to ensure new developments in our ETJ are well planned and result in long term benefit to the community without placing undo burden on our infrastructure.

Alvin hosted its first Broker Day event, where over 40 real estate brokers from the region came to the city, networked with our local real estate agents, toured a local manufacturing company, and were presented a package with complete demographic data and locally made products. The results have been great with new projects now under way for future development

Home Depot opened in October 2005 and National Tire & Battery opened shortly thereafter. Chili's and Baytown Seafood Restaurants also opened recently. During this year the existing McDonalds, Taco Bell, and Guaranty Bank demolished their older buildings and rebuilt new, modern facilities at the same location. The \$5,000,000 Alvin YMCA has now opened. It was reported that it had more pre-opening enrolled memberships than any Greater Houston Area YMCA had ever had. The College has begun construction of its new \$15,000,000 Science and Health Science Building with completion scheduled for the fall of 2007.

There are three new restaurants, one new bank, two shopping areas and an office complex in the final planning stages.

QUALITY OF LIFE

In the past year, the City has focused much of its efforts and attention in establishing necessary Economic Development programs and ordinances. These efforts have been successful and the City is seeing the results of this hard work. The City's Economic Development Director now has the tools to continue in the direction established.

The City has now moved its focus to Quality of Life. The City has funded and supported new parks, existing park improvements, recreational and senior citizen programs, a Library, and a Museum over the past years and continues to do so. However, this year the City plans to update ordinances and fund inspection to insure our housing meets the health and safety standards deserved by all citizens.



In this proposed budget, funding has been included for new Code Enforcement computer hardware and software. Also, an additional Building Inspector and Clerical employee have been funded to implement and enforce the new RV Park ordinance that has been approved and the Manufactured Home ordinance that has been proposed. Due to the increased new housing construction occurring, the City does not have the staff to also handle existing housing problems. The City has further set a goal this year to update our apartment ordinance which would include security lighting, security fencing and alarms to protect our residents and our first responders. The City is proposing annual licensing fees for RV and Manufactured Home Parks and for all apartment complexes to cover the added cost for regular inspection. There will be no net impact to the City's financial picture.

The updated ordinances and enforcement will provide better housing for our citizens and an image improvement that will increase property values throughout the Community.

CITY AWARDS

During this year the City has been recognized with special Awards for its outstanding efforts that must be noted:

- The City and the Economic Development Director were awarded the Community Partnership Award by Alvin Community College for its work in securing a \$1,300,000 Texas Work Force Development training grant for Dish Network.
- The City Parks and Recreation Department was awarded and named the Texas Recreation and Parks Society Region IV Agency of the Year.
- The City Finance Department was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the City's Financial Report.

2006-2007 ACCOMPLISHMENTS

Improved Economic Development for the Community

- Implemented an Economic Development Strategy and Plan for the City.
- Implemented a program to encourage redevelopment in Downtown and along Gordon Street.
- Reduced the number of administrative steps required for platting and permitting.
- Updated the City's Subdivision Ordinance to provide clearer guidelines for new development in Alvin.
- Implemented a program for fostering Business Retention.
- Implemented a system that will allow contractors to apply for construction permits, schedule inspections, and receive inspection results directly via the internet.
- Updated the City's Manufactured Home ordinance.



Improve Services for the Community

- Implemented automatic system to telephone citizens about emergencies or other important information
- Implemented a Civilian Police Patrol that will increase the presence of law enforcement in the City which we hope will better control growing gang activity.
- Implemented a system that will allow citizens to pay water bills or traffic tickets by credit card - either in person, by phone or by internet.
- Constructed a new Fire Station on the west side of the City that is to be opened in late 2007.
- Purchased two new Fire Trucks to replace aging equipment.
- Installed new Fire Alarm System in City Hall
- Installed new concrete driveway and surface coating at Fire Station #1
- Implemented new computer software for animal shelter records
- Installed new emergency generator at the EMS Facility
- Adopted a Graffiti Ordinance to allow removal on private property
- Implemented 12 hour Police patrol shifts
- Launched new City Website

Improve the Image and Recreation Opportunities to the Community

- Completed the next step of the City Comprehensive Plan which is to establish ordinances for landscaping, building setback, overhead utilities and other visual controls to allow our major corridors to develop in a way that we can all be proud.
- Made necessary capital improvements in our Parks, including a walking path at Newman Park and a pavilion at Adame Park.
- Supported completion and opening of the new Alvin Museum
- Continued work on restoration of Depot with completion scheduled for its Labor Day Centennial Celebration.

Improve City Utility Services and Advance Mobility Projects for the Community

- Designed major upgrades to the City's 30 year old Waste Water Treatment Plant.
- Continued the City's program to replace deteriorating iron water lines in a planned and systematic manner.
- Continued the City's program to install new sewer lines or liners to reduce infiltration/inflow during rain.
- Corrected the dangerous intersection at Rowan Burton and South Street by removing the street off-set.
- Designed and bid new elevated water tower on the north side of the City with construction beginning in the summer of 2007..
- Implemented Detention Inspection Program
- Approved new commercial grease trap ordinance and initiated inspection program.
- Resurfaced Second Street and several other asphalt streets.
- Initiated new Public Services employee safety program
- Implemented an in-house sewer pipe bursting programming saving significant costs



2007-2008 GOALS

Improve Economic Development for the Community

- Continue Economic Development Strategy and Plan for the City.
- Update the City's Subdivision Ordinance to provide criteria for detention lakes.
- Launch new Economic Section for City Website.

Improve Services for the Community

- Revise and Streamline the City's Ethic Ordinance
- Develop Council Operating Procedures.
- Complete construction of new Fire Station on the west side of the City.
- Make Humane Facility improvements
- Update Inter-local agreement with C&R #3
- Implement new Code Enforcement software
- Evaluate and implement digital records filing and retention system in Clerk's Office
- Update Apartment Ordinance to include minimum safety requirements
- Update City Personnel Manual

Improve the Image and Recreation Opportunities to the Community

- Finish Bob Briscoe Park Improvements
- Complete Phase 2 of the Hike and Bike Trail – from the City pool to South Street
- Install directional signs for Parks at highways.
- Consider new City Park in the Forest Heights Subdivision

Improve City Utility Services and Advance Mobility Projects for the Community

- Make major upgrades to the City's 30 year old Waste Water Treatment Plant
- Continue the City's program to replace deteriorating iron water lines in a planned and systematic manner.
- Continue the City's program to install new sewer lines or liners to reduce infiltration/inflow during rain.
- Construct new elevated water tower on the north side of the City.
- Update City Thoroughfare Plan
- Design and begin construction on FM 528 Extension
- Implement FEMA Community Rating Service Program
- Evaluate Capital Improvements Necessary to Upgrade City Fire Rating

TIRZ #2

TIRZ #2 was formed in 2003 for the development of the Kendall Lakes subdivision. Construction on the first four subdivision Sections began in February 2006 with construction of home expected to begin by year end. 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. This development has reserved about 30% of its area for commercial development.

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.

TXDOT has completed 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. This toll way project is supported by the Cities of Alvin, Pearland, League City, and Brookside, by the County and by the Chocolate Bayou Chemical Companies.

With new State regulations adopted this year, Toll-ways now have a defined path for approval, funding and construction. Both of the tow-ways above are listed under the new regulations and construction is reported by TXDOT to begin as soon at 2009 and 2010, respectively. The City sees this as a great move forward; however, the schedule seems a little optimistic.

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 and, because of the existing railroads, a haven for Distribution companies.

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 \$894,551,942. The tax levy is \$5,537,330. The city has a collection history of 96.5% of the total levy, so therefore only 96.5% of the tax levy is budgeted.

Sales Tax Fund

The sales tax revenue for FY 2006-2007 was budgeted at \$3,262,900. Sales tax has continued an upward trend for much of the 2006-2007 fiscal year. Also, with the opening of new retail businesses in Alvin, the Sales Tax was budgeted for FY 2007-2008 at \$3,574,986.



Utility Fund

Water and sewer revenue for FY 2006-2007 is projected to be \$5,607,291. Based on increased projection in revenue the revenues for FY 2007-2008 have been increased by 1.6% to \$5,708,475.

Sanitation Fund

The City solicited competitive proposals for sanitation services in 2005. The contract provides for an annual CIP adjustment and a cost of fuel adjustment. The contractor, IESI, has formally submitted its proposed 1.6% adjustment to the City. While not approved at this time, the proposed budget includes funds of this amount. The City has also included in its Utility billing ordinance an annual CIP adjustment. Prior to final approval of this budget, Council will consider approval of the annual adjustment.

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 2006-2007 are approximately \$159,000.

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 2006-2007 from TNMP are approximately \$805,000.

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 2006-2007 are approximately \$16,400.

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 2006-2007 from Entex are approximately \$59,000.



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 2006-2007 from the certified telecommunications providers are \$157,000.

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.



MEMORANDUM

TO: Mayor and Council
FROM: Paul A. Horn
DATE: September 13, 2007
SUBJECT: Addendum to the Budget Message

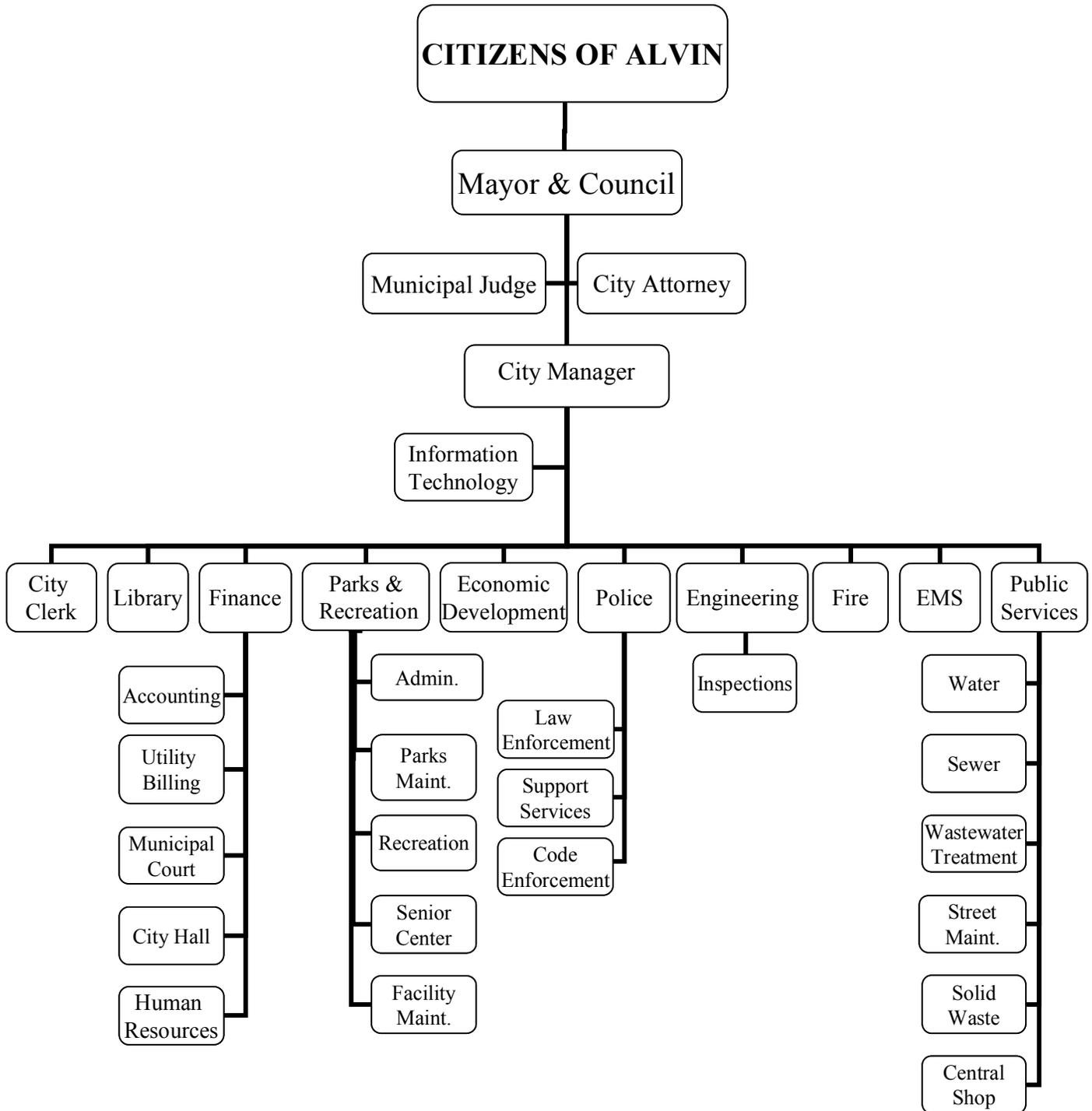
PAH

At first reading of the Budget, Council approved the following amendments to the original draft Budget submitted July 29, 2007:

1. Facility Maintenance – Capital Outlay. Add \$10,000 to the Facility Maintenance – Capital Outlay account for City dumpster fencing and to fund this from short term borrowing. The first year debt payment is to be transferred and funded from the Other Requirement – Salary Contingency account.
2. Economic Development – Travel and Training. Strike Brazoria County Day note and \$600 allocation. Increase Miscellaneous note by \$600.
3. APD Collective Bargaining agreement funding. Fund unbudgeted cost of APD contract by transferring \$5,000 from the Other Requirements – Salary Contingency account. Funds will be transfer to Police Salaries and other related accounts as appropriate.
4. Inspection – Salaries. Strike the \$65,000 Licensing and Permit - Trailer Park revenue account. Also, strike funding for a new Housing Inspector and clerical support from the Inspection – Salary account.”
5. Other Requirements – Insurance. Increase the General Insurance account by \$12,425. This is to be funded from the Other Requirements – Salary Contingency account.
6. Utility Fund – Waste Water Treatment Plant - Electricity account. Increase the Waste Water Treatment Plant Electricity account by \$25,000. The change will reduce this year’s Utility fund balance contribution.”
7. Utility Fund – Waste Water Lift Stations - Electricity account. Increase the Waste Water Treatment Plant Electricity account by \$5,700. The change will reduce this year’s Utility fund balance contribution.
8. Council Contingency. Reduce by \$10,000
9. Legal Services. Reduce by \$20,000
10. Other Requirements – Salary Contingency. Reduce by \$ 5,000
11. Engineering – Comprehensive Planning. Reduce by \$20,000
12. Law Enforcement – Both new Officers Mid-year. Reduce by \$20,000



Organizational Chart





CITY OF ALVIN
ALVIN, TEXAS

OFFICIALS & CONSULTANTS

Officials:

Paul Horn	City Manager
Bobbi Kacz	City Attorney
Tommy Pebbles	City Clerk
Suzy Kou	Director of Finance
Mike Merkel	Chief of Police
Rex Klesel	Fire Chief
Larry Buehler	Director of Economic Development
Ron Schmitz	Director of EMS
Andy Gallagher	City Engineer
David Kocurek	Director of Public Services
Ed Hersh	Director of Parks & Recreation
Danna Kay Wilson	City Librarian

Consultants:

Donna Starkey	Municipal Court Judge
Bill Pannell	Alternate Municipal Court Judge
Null-Lairson, PC	Auditor
Coastal Securities	Financial Advisor
Vinson & Elkins, L.L.P.	Bond Counsel



ORDINANCE NO. 07-NN

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS, APPROVING THE BUDGET FOR THE CITY OF ALVIN, TEXAS FOR FISCAL YEAR 2007-2008; AND SETTING FORTH OTHER PROVISIONS RELATED THERETO.

WHEREAS, state law and the City of Alvin 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 2007-2008; and

WHEREAS, the budget for fiscal year 2007-2008 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 2007-2008, a copy of which is attached hereto and incorporated herein by reference. Such budget is adopted by the favorable vote of a majority of the members of the City Council in accordance with Article VII of the City of Alvin, Texas Charter.

Section 3. Open Meetings Act. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, *Chapt. 551, Tex. Gov't Code* and Article VII of the City of Alvin, Texas Charter.

PASSED AND APPROVED on first reading on the 6 day of September, 2007.

PASSED AND APPROVED on second and final reading on the 13 day of September, 2007.

ATTEST:

CITY OF ALVIN:

By: Thomas W. Peebles
Thomas W. Peebles, City Clerk

By: Gary Appelt
Gary Appelt, Mayor



ORDINANCE NO. 07-00

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS PERTAINING TO THE LEVYING OF TAXES FOR THE YEAR 2007; 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 2007 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 \$0.6440 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 2007 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 \$0.0130 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 2007, 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 \$0.0106 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 2007, 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 \$0.0277 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 2007 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 \$0.0421 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 2007 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 \$0.0063 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 2007 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 \$0.0130 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 2007 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Notes, Series 2005.



Section 8. An ad valorem tax of and at the rate of \$0.0148 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 2007 to pay current interest and to provide a Sinking Fund on the Certificate of Obligations, Series 2006A.

Section 9. An ad valorem tax of and at the rate of \$0.0130 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 2007 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2006C.

Section 10. An ad valorem tax of and at the rate of \$0.0152 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 2007 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Notes, Series 2007.

Section 11. An ad valorem tax of and at the rate of \$0.0039 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 2007 to pay current interest and to provide a Sinking Fund on the HVAC Capital Lease.

Section 12. Taxes are to be calculated on the basis of one hundred percent (100%) of assessed value for the 2007 tax year.

THIS TAX RATE WILL RAISE FEWER TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.50.

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, 2007.

PASSED AND APPROVED on second and final reading on the 13 day of September, 2007.

ATTEST:

CITY OF ALVIN, TEXAS

By: Thomas W. Peebles
Thomas W. Peebles, City Clerk

By: Gary Appelt
Gary Appelt, Mayor



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).



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.

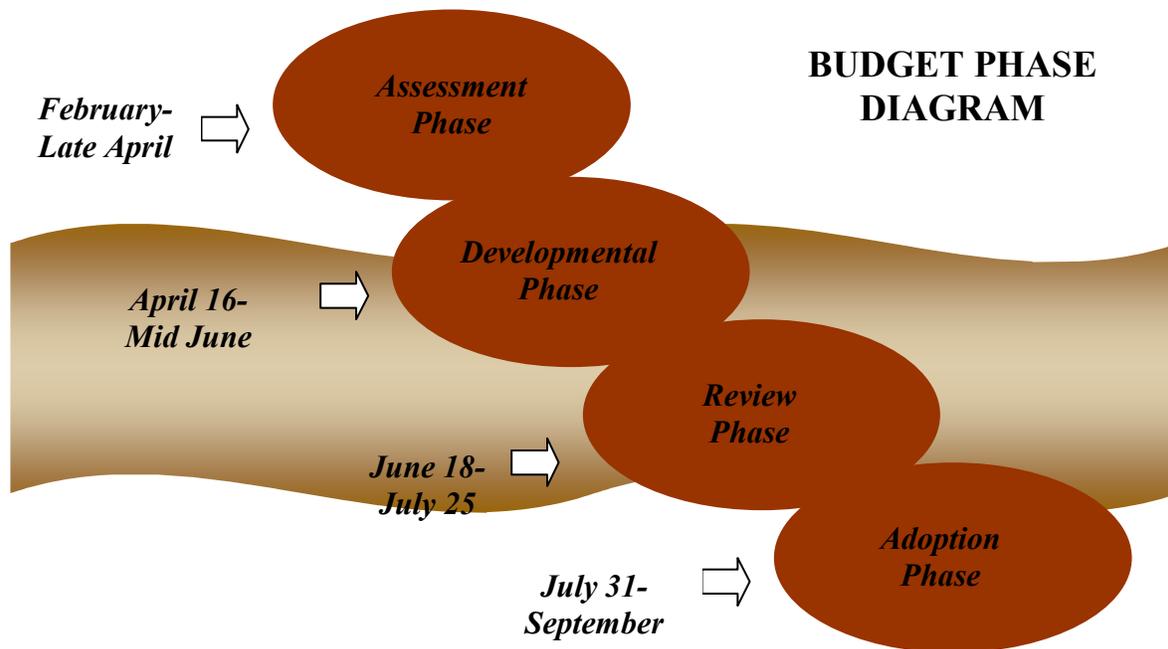
Time Frame: Late April through mid June

- 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 2007-08 Annual Operating and Capital Plan Calendar of Events for Budget Preparation and Adoption

April 16,	Kick off meeting for budget 2007-08
April 26	Review Council goals 2006-07, discuss Council goals 2007-08 Discuss tax reduction options
May 14,	Preliminary values for 2007 available from Appraisal District
June 8,	Departments' Budget Requests submitted
June 18 - July 13	Budget review by the Manager and department heads.
July 12,	Council Budget Workshop
July 25,	Certified Values for 2006 received from Appraisal District
July 31,	City Manager Proposes Budget (Special Council Meeting) and sets date and time for public hearing on the budget
August 9,	Special City council meeting (<i>Council to vote to exceed 3% above the effective tax rate</i>). Set dates and time for two public hearings on tax rates on August 20 and 27th
August 13 & 20	Council work session(s) on proposed budget
August 20,	Public hearings on proposed budget and property tax.
August 27,	Council work session on proposed budget (if necessary) Second Public Hearing on Tax Rate
September 6,	Budget and tax rate ordinance adopted on first reading.
September 13,	Budget and 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 2027.



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.

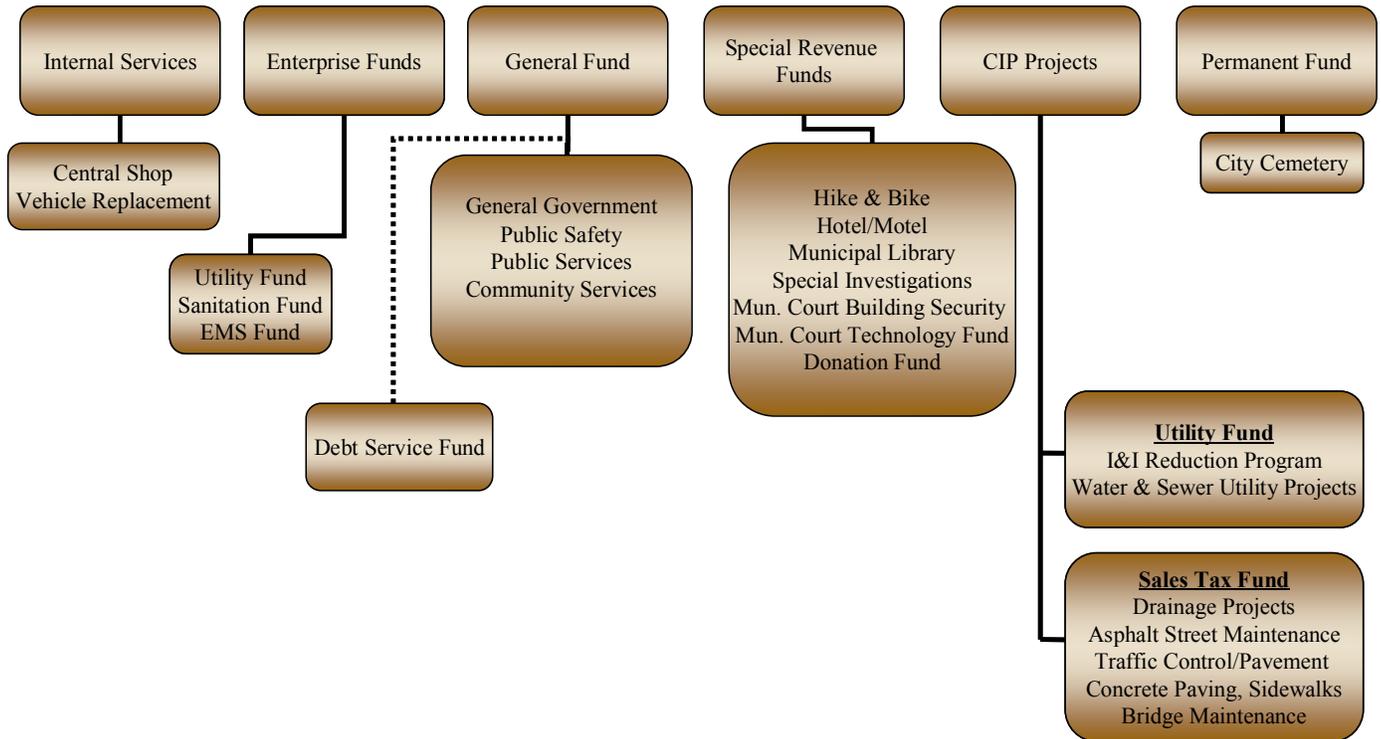


BASIS OF BUDGETING

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



City of Alvin Fund Structure





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.

- ◆ In accordance with the City of Alvin Charter (Article VII, Sec. 14), estimated expenditures shall not exceed estimated revenues. The total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand).
- ◆ 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 fiscal year 2007/08, the Utility, EMS, Sanitation, and Cemetery funds will be charged the following percentages of franchise fee based on the 2006/07 actual operating revenues. These charges are for work performed by Parks, City Clerk, and Engineering personnel.

Utility Fund	6%
EMS	2%
Sanitation	6%
Cemetery	46%

The Utility and EMS funds will also be assessed an administrative charge for Human Resources, Automation, and Accounting services. These charges are based on percentages of total cost in the affected departments.

Utility	18.35%
EMS	1.22%

The proposed transfers to the General Fund for fiscal year 2007/08 are listed as follows:

	<u>Franchise</u>	<u>Administrative</u>	<u>Total</u>
Utility	119,261	180,481	299,742
EMS	20,076	8,290	28,366
Sanitation	109,220	-0-	109,220
Cemetery	20,767	-0-	20,767



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.



CITY OF ALVIN DONATION POLICY

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:



**CITY OF ALVIN
DONATION POLICY**

- 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.

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.





**BUDGET SUMMARY
ALL FUNDS**

FUND	REVENUES/RESOURCES	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		2004/05	2005/06	2006/07	YEAR END 2006/07	2007/08
111	General Fund	\$13,719,749	\$13,576,083	\$13,222,867	\$13,572,350	\$14,591,803
113	Tom Blakeney Trail System Fund/PhaseII	88,321	92,109	92,609	96,400	96,900
121	Hotel/Motel Tax Fund	465,610	514,339	513,621	548,421	542,754
122	Library	112,942	116,316	112,193	114,959	113,959
123	Special Investigation Fund	201,162	126,817	107,314	111,488	87,045
124	Municipal Court Building Security Fund	53,971	63,572	71,372	73,672	82,872
125	Municipal Court Technology Fund	48,535	17,765	23,065	24,492	34,492
127	Donation Fund	33,063	45,649	44,719	60,482	57,516
131	Capital Improvement Fund	5,380,731	3,293,997	2,069,693	2,302,474	2,280,720
132	Sales Tax Fund	3,180,136	3,645,020	4,319,107	4,622,571	4,772,704
134	2006 CO Governmental	0	2,733,623	5,273,665	3,523,950	2,252,485
141	GO Bond Debt Fund	1,511,321	1,428,391	1,537,893	1,504,087	1,786,511
151	Cemetery Fund	460,426	466,128	476,440	485,890	494,115
160	Recycling Grant	0	18,316	6,470	21,092	(5,030)
211	Utility Fund	17,427,054	16,703,514	17,397,066	17,576,340	18,223,542
212	Sanitation Fund	4,085,070	3,873,951	4,010,104	3,991,812	4,271,820
213	EMS Fund	2,077,009	2,031,564	2,031,622	2,052,840	2,088,453
214	Impact Fees	0	233,823	333,823	522,067	622,067
221	Central Shop	538,529	619,247	603,378	606,385	664,921
222	Vehicle Replacement Fund	2,380,314	2,129,798	2,179,918	2,294,736	2,349,684
231	2005 WS Bonds Projects	0	1,844,226	1,052,800	1,052,800	980,275
232	2006 CO Bonds Projects	0	4,192,039	4,069,490	4,069,490	3,844,490
342	Senior Fund	9,837	23,341	22,730	30,770	21,820
Total Revenues/Resources		\$51,773,780	\$57,789,628	\$59,571,959	\$59,259,568	\$60,255,918
EXPENDITURES/USES						
111	General Fund	10,597,494	10,289,571	9,976,878	10,043,624	11,061,703
113	Tom Blakeney Trial System Fund/PhaseII	0	0	0	0	0
121	Hotel/Motel Tax Fund	163,206	159,718	164,817	188,667	167,409
122	Municipal Library Building Fund	2,070	6,123	5,000	3,000	42,396
123	Special Investigation Fund	88,499	31,003	13,000	25,943	0
124	Municipal Court Building Security Fund	0	200	0	0	0
125	Municipal Court Technology Fund	40,600	4,500	0	0	0
127	Donation Fund	8,625	15,930	15,000	17,966	15,000
131	Capital Improvement Fund	3,803,239	2,099,304	1,069,315	1,216,754	1,000,000
132	Sales Tax Fund	2,300,872	2,600,813	3,241,585	3,448,853	3,571,279
134	2006 CO Governmental	0	220,766	2,723,859	1,271,465	0
141	Debt Service Fund	1,032,136	1,102,731	1,190,053	1,197,683	1,434,369
151	Cemetery Fund	39,444	38,188	40,708	40,275	45,267
160	Recycling Grant	0	29,786	17,940	26,122	0
211	Utility Fund	4,860,240	5,196,631	5,779,868	5,623,073	6,269,423
212	Sanitation Fund	1,837,348	1,756,436	1,874,830	1,682,411	1,939,540
213	EMS Fund	959,949	1,004,612	990,680	974,757	999,899
221	Central Shop	450,429	429,143	453,942	456,664	515,200
222	Vehicle Replacement Fund	326,123	282,279	259,000	299,652	465,500
231	2005 WS Bonds Projects	0	791,426	237,393	72,525	0
232	2006 CO Bonds Projects	0	122,549	4,050,000	225,000	0
342	Senior Fund	3,227	12,161	8,900	18,800	9,700
Total Expenditures/Uses		\$ 26,513,501	\$ 26,193,870	\$ 32,112,768	\$ 26,833,234	\$ 27,536,685

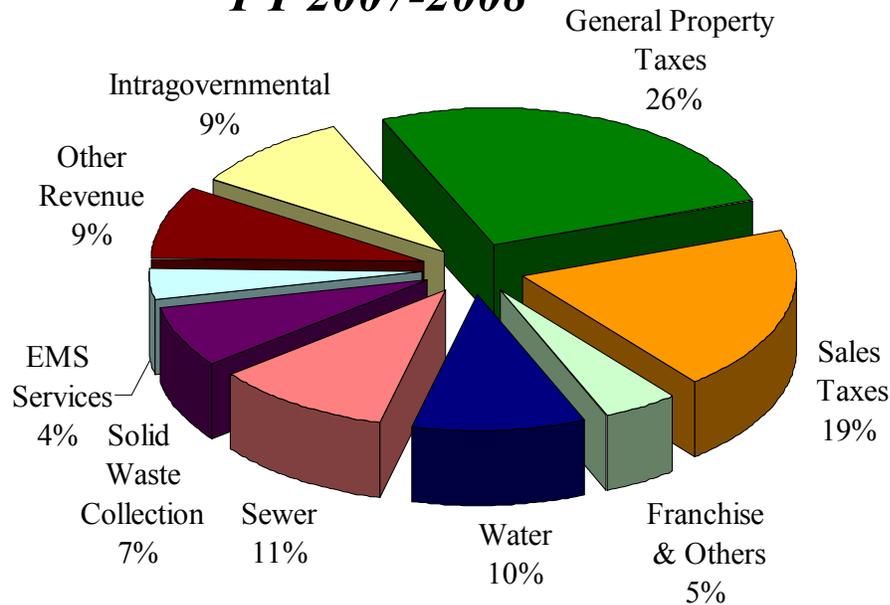


SUMMARY OF REVENUES BY SOURCE- ALL MAJOR FUNDS

Description	General Fund	Special Revenue Funds	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	\$ 5,884,887				\$ 1,473,107						7,357,994
Sales Taxes	1,808,758			3,574,986							5,383,744
Franchise & Others	1,264,000										1,264,000
Water							2,777,709				2,777,709
Sewer							2,932,266				2,932,266
Impact Fees											0
Solid Waste Collection								1,954,169			1,954,169
EMS Services									997,370		997,370
Intragovernmental	458,095		1,190,000				100,000			867,300	2,615,395
Other Revenue:											
Hotel Occupany Tax		175,000									175,000
Fines & Forfeitures	394,000	17,200									411,200
Permits & Licenses	638,850										638,850
Grant Proceeds	15,000										15,000
Donations		15,000									15,000
Investment Earnings	239,907	14,000	5,000	24,000	7,000	6,000	393,800	8,000	7,000	2,500	707,207
Other Incomes	359,580					42,500	66,500	250	6,000		474,830
Total Revenues	\$ 11,063,077	\$ 221,200	\$ 1,195,000	\$ 3,598,986	\$ 1,480,107	\$ 48,500	\$ 6,270,275	\$ 1,962,419	\$ 1,010,370	\$ 869,800	\$ 27,719,734

Revenues By Source- Operating Funds

FY 2007-2008

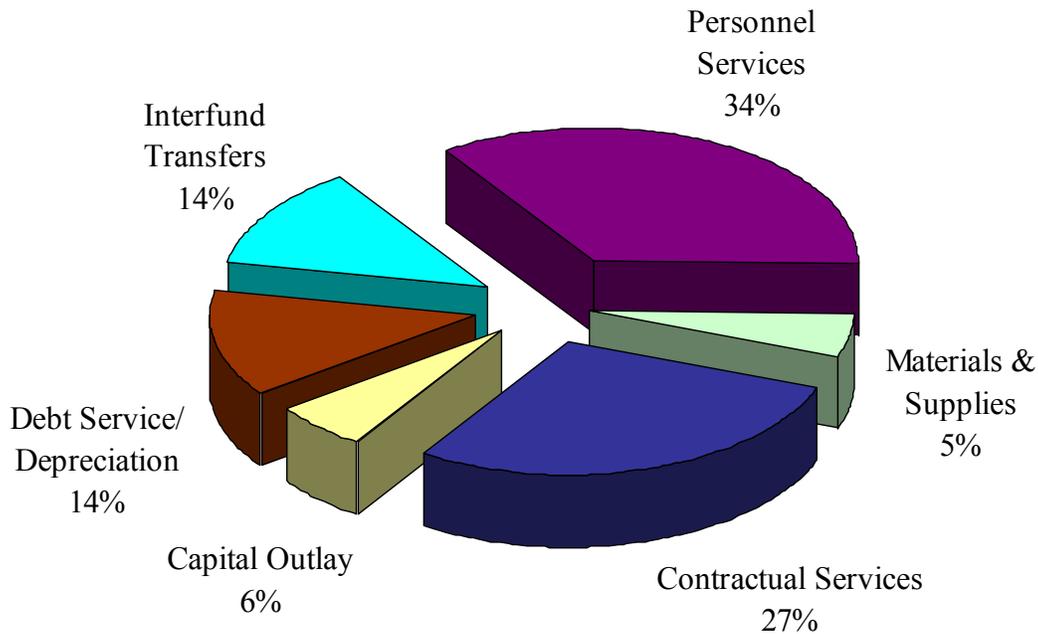




**SUMMARY OF EXPENDITURES
BY CLASSIFICATION- ALL MAJOR FUNDS**

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	\$ 7,964,952	\$ 6,000					\$ 1,669,298	\$ 17,913	\$ 586,458	\$ 196,687	\$ 10,441,308
Materials & Supplies	925,141	1,000					466,105	300	108,950	124,489	1,625,985
Contractual Services	4,562,432	163,174		380,000		24,500	1,307,116	1,688,676	275,170	168,524	8,569,592
Capital Outlay	190,456	20,200	1,000,000	10,000			90,000			491,000	1,801,656
Debt Service/Depreciation		34,431			1,434,369		2,427,643	23,431	955		3,920,829
Interfund Transfers				3,181,279		20,767	309,261	209,220	28,366		3,748,893
Reimbursements	(2,581,279)										(2,581,279)
Total Expenditures	\$ 11,061,703	\$ 224,805	\$ 1,000,000	\$ 3,571,279	\$ 1,434,369	\$ 45,267	\$ 6,269,423	\$ 1,939,540	\$ 999,899	\$ 980,700	\$ 27,526,984

Expenditures By Classification
FY 2007-2008





General Property Tax Revenue:

2007-08 Budget: \$ 7,227,591

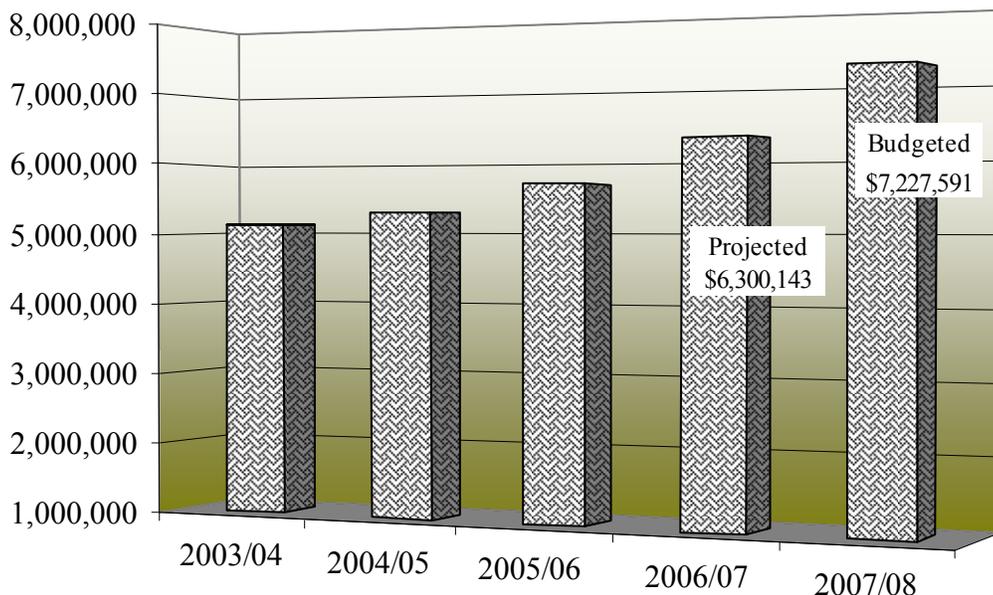
2006-07 Budget: \$ 6,372,306

The Brazoria County Appraisal District (BCAD) assesses property and establishes the value of property for taxation purposes. Taxable values are set at 100% of the assessed market value after exemptions. The City's property values as certified by BCAD for 2007 are \$894,551,942, an increase of \$106,088,195 (13.5%) over FY 2006 net taxable value of \$788,463,747. FY 2007/08 tax rate is set at .8036, of which .6440 is allocate for General Fund Maintenance and Operations and .1596 being allocated for Debt Service. The percentage of levy collected for FY 2005/06 was 97.09%.

The tax rate is compromised of two components: Debt (Interest and Sinking) to service debt obligations of the City, and Maintenance and Operations (M&O) to provide for operating and maintaining general government functions. The tax rate for 2007 compared to 2006 is as follows:

<u>2007</u>		<u>2006</u>	
\$.6440	O & M	\$.6565	O & M
.1596	I & S	.1471	I & S
\$.8036	Total tax rate	\$.8036	Total tax rate

The City sets the tax rate at .8036/\$100 for 2007. Thus, City taxes on property valued at \$200,000 would be \$1,607.20 ($\$200,000 \div 100 \times .8036 = \$1,607.20$).





Sales Tax Revenue:

2007-08 Budget: \$ 5,383,744

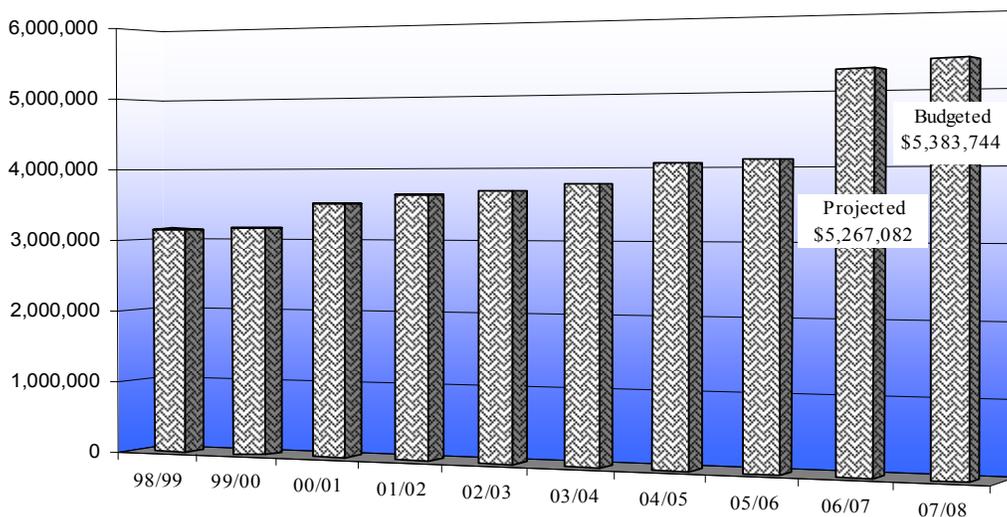
2006-07 Budget: \$ 4,894,350

The State of Texas is one of a handful of states that do not have a state personal income tax. Therefore, to generate revenue at the local and state level Texas has a sales tax. The sales tax rate for the City of Alvin is 8.25%: 6.25% State tax, 0.5% Brazoria County tax, and 1.5% is the City's share. The City's total estimated revenue from its share of sales tax for FY 2007/08 is \$5,383,744, of which \$3,574,986 is allocated in the Sales Tax fund for street drainage and sidewalk improvements and \$1,808,758 allocated in the General Fund to reduce property taxes.

The City has seen a steady increase in sales tax revenue over the past year as we begin to experience economic growth, in both the residential and commercial areas. There are three new restaurants, one new bank, two shopping areas and an office complex in the final planning stages. This trend is expected to continue during FY 2007/08.

History of Sales Tax

		% Increase/Decrease
2007-2008 Budgeted	5,383,744	2%
2006-2007 Projected	5,267,082	22%
2005-2006 Actual	4,114,053	2%
2004-2005	4,065,372	7%
2003-2004	3,784,147	3%
2002-2003	3,684,901	1%
2001-2002	3,645,886	3%
2000-2001	3,531,531	10%
1999-2000	3,167,985	1%
1998-1999	3,149,004	7%





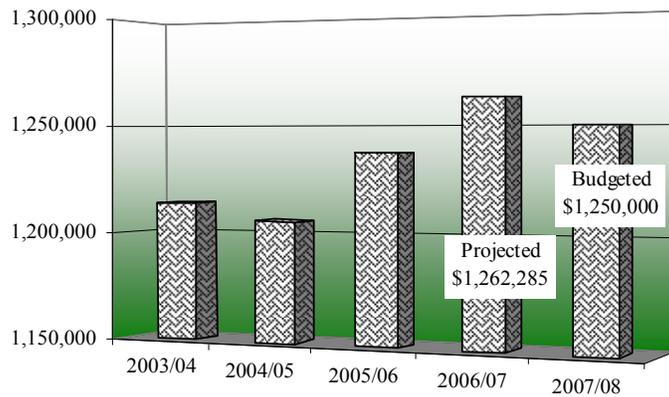
Franchise Tax Revenue

2007/08 Budget: \$1,250,000

2006/07 Budget: \$1,241,220

This revenue is generated through agreements with various utility providers operating within the City of Alvin. The utilities use the City’s right of ways to provide their service, and the City is compensated for these usages through the franchise tax. The fees charged are generally based on a percentage of gross receipts generated within the City limits.

Budgeted Components:	Electricity:	\$833,000
	Telephone:	156,000
	Cable TV:	159,000
	Gas:	50,000
	Telephone Line Right of Ways:	52,000

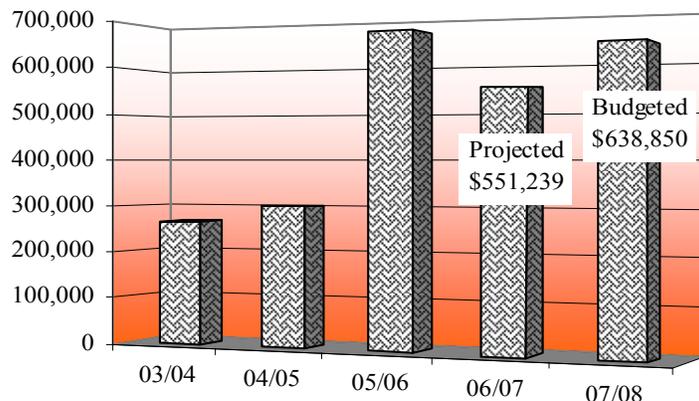


Permits & Licenses:

2007/08 Budget: \$ 638,850

2006/07 Budget: \$ 594,920

The City assesses certain license and permit fees as a means of recovering the costs associated with 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 205 new homes to be built in FY 2007/08.



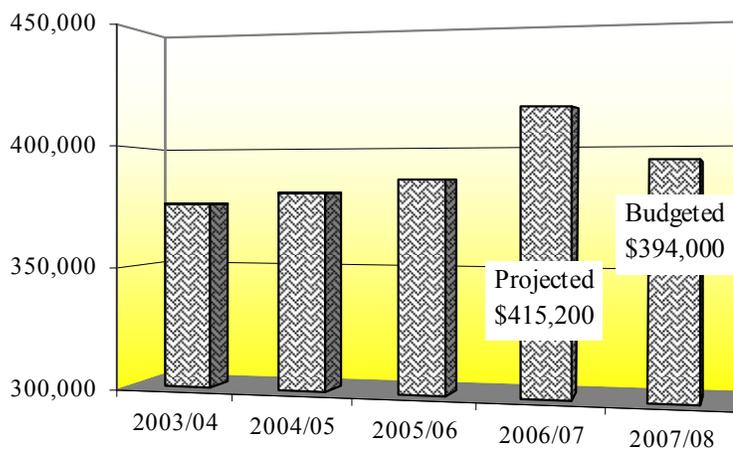


Fines and Forfeitures:

2007/08 Budget: \$394,000

2006/07 Budget: \$357,000

The Finance Department/Municipal Court program is responsible for collecting revenues from fines and forfeitures. These fines are primarily derived from violations of local ordinances and traffic offenses. Collections vary from year to year due to some fines and forfeitures being settled by jail time or performing community service. Estimated collections for FY 2007/08 are \$394,000.

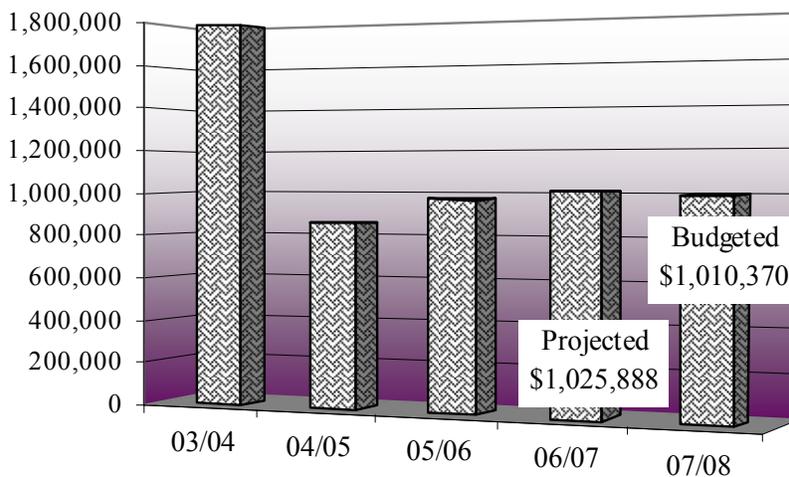


Emergency Medical Service:

2007/08 Budget: \$1,010,370

2006/07 Budget: \$1,004,670

With the creation of the County Emergency Service District in 2005, the City is now receiving financial support for EMS services rendered outside of the City. With the creation of this district, Hillcrest Village became obligated to provide emergency services to its citizens and elected to contract with the City of Alvin.



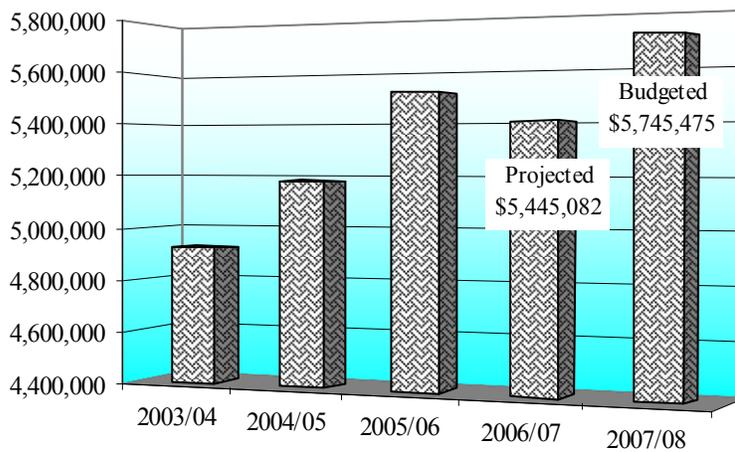


Utility Fund – Water & Sewer Revenues:

2007/08 Budget: \$ 5,745,475

2006/07 Budget: \$ 5,638,791

This fund accounts for the water and wastewater utilities for the City of Alvin. Revenues for this fund are derived primarily from user charges. Due to growth in both residential and commercial areas revenues began increasing during FY 2004/05. The budget increase this year is primarily due to commercial and residential growth and an increase in water and sewer rates due to the CPI (Consumer Price Index).

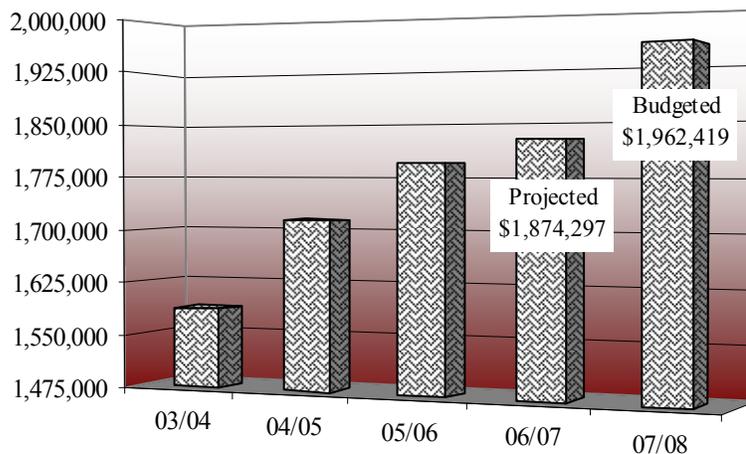


Sanitation Fund:

2007/08 Budget: \$ 1,962,419

2006/07 Budget: \$ 1,892,589

In 2005 the City solicited proposals for sanitation services. This action resulted in a 2.1% reduction in the cost of service, but the contract does provide for the company to adjust the contract annually for CIP (Consumer Price Index) and the cost of fuel. This FY revenues are projected to increase due to residential and commercial growth, CPI (Consumer Price Index) increase, and an increase in landfill charges.

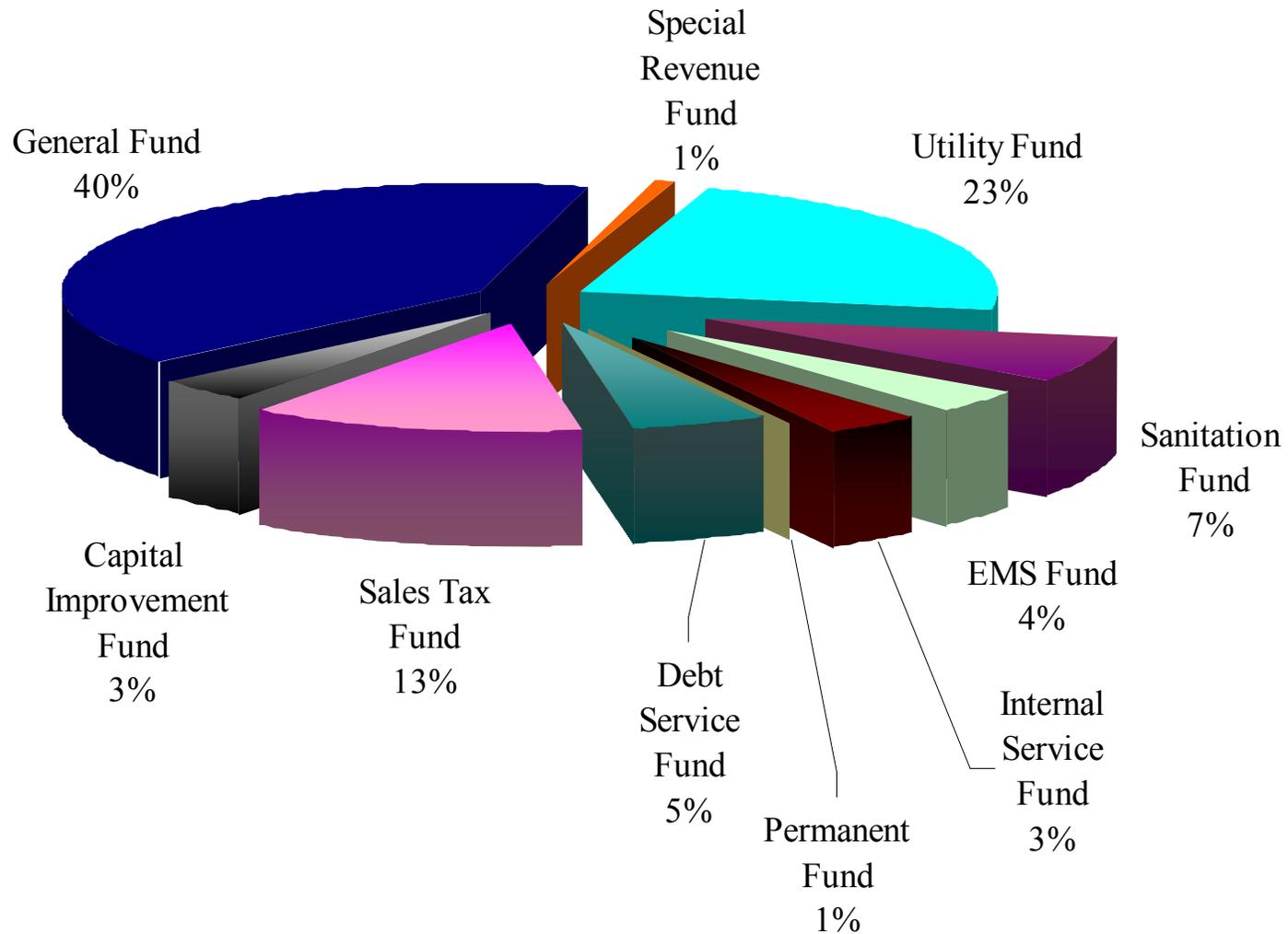




**OPERATING BUDGET
BY FUND/DEPARTMENT BY CATEGORY
FY 2007/08**

DESCRIPTION	PROJECTED 2006/07	BUDGET	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACT SERVICES	CAPITAL OUTLAY	TRANSFERS	DEPRECIATION	REIMB.
City Council	60,859	53,252	29,063	5,241	18,948				
City Manager	652,890	666,094	326,371	94,000	245,723				
City Clerk	189,451	221,884	173,622	1,415	46,847				
Finance	636,425	658,303	467,947	130,349	60,007				
City Attorney	325,241	325,756	223,706	10,750	91,300				
Police	4,620,921	5,143,616	4,271,191	203,866	632,559	36,000			
Fire	634,973	671,026	225,297	88,295	357,434				
Engineering	568,385	563,467	756,800	33,310	158,357	15,000			(400,000)
Public Services- Street	13,047	0	750,448	209,000	1,084,375	137,456			(2,181,279)
Library	95,689	117,546		5,705	111,841				
Parks & Recreation	1,018,475	1,125,946	602,471	135,910	385,565	2,000			
Economic Development	136,490	157,643	122,461	7,300	27,882				
Other Requirements	1,090,779	1,357,169	15,575		1,341,594				
Total General Fund	10,043,625	11,061,702	7,964,952	925,141	4,562,432	190,456			(2,581,279)
Special Investigation	25,943	0							
Court Building Security Fd	0	0							
Court Technology Fund	0	0							
Donation Fund	17,966	15,000	1,000	14,000					
Hotel/Motel Tax Fund	188,667	167,409	6,000		126,978			34,431	
Water	771,817	781,601	222,199	182,425	366,977	10,000			
Sewer	626,832	689,169	368,786	90,300	222,083	8,000			
Wastewater Treatment	1,031,670	1,099,068	368,060	171,700	522,308	37,000			
Billing/Collection	208,926	254,086	131,340	7,630	80,116	35,000			
Public Works Admin.	155,749	167,519	146,489	7,550	13,480				
Public Services Facility	99,064	108,652		6,500	102,152				
Other Requirements	2,729,015	3,169,328	432,424				309,261	2,427,643	
Total Utility Fund	5,623,073	6,269,423	1,669,298	466,105	1,307,116	90,000	309,261	2,427,643	
Waste Collection	1,647,066	1,885,296			1,676,076		209,220		
Waste Disposal	35,345	35,431			12,000			23,431	
Recycling	0	18,813	17,913	300	600				
Total Sanitation	1,682,411	1,939,540	17,913	300	1,688,676		209,220	23,431	
E.M.S. Fund	974,757	999,899	586,458	108,950	275,170		28,366	955	
Municipal Library Bldg Fd	3,000	42,396			22,196	20,200			
Permanent Fund	40,275	45,267			24,500		20,767		
Internal Service Fund	756,316	980,700	196,687	124,489	168,524	491,000			
TOTALS	\$ 19,356,033	\$ 21,521,336	\$ 10,442,308	\$ 1,638,985	\$ 8,175,592	\$ 791,656	\$ 567,614	\$ 2,486,460	\$ (2,581,279)

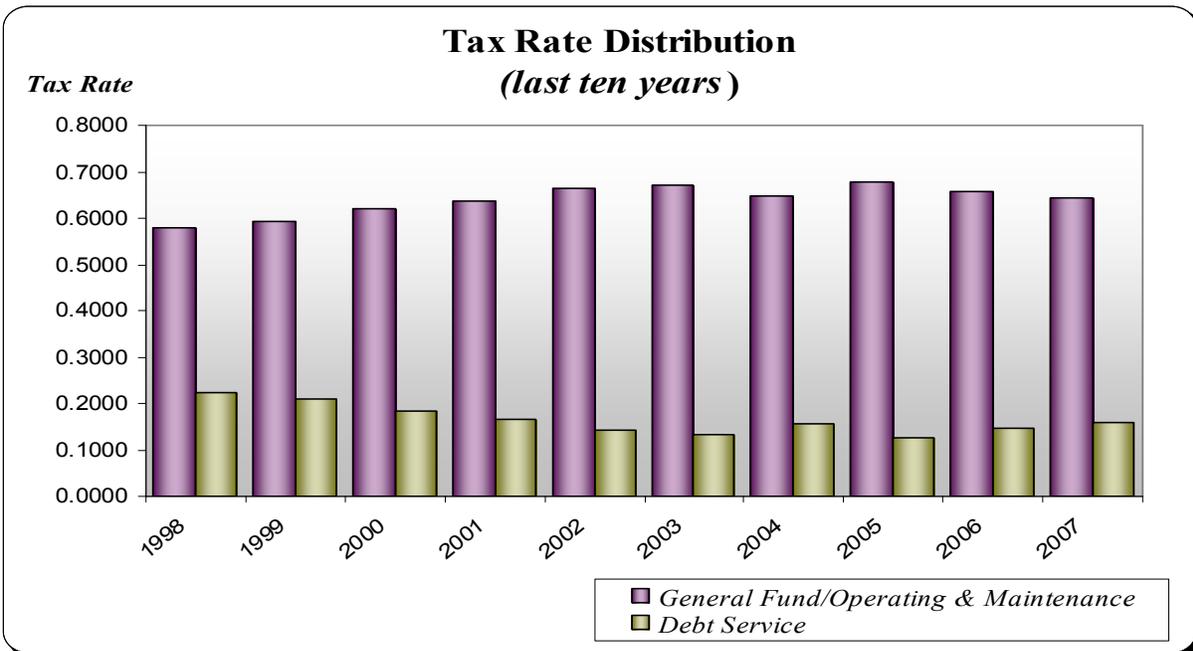
Expenditures By Fund- All Funds Fiscal Year 2007/08





TAX RATE DISTRIBUTION

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 the 2007/08 fiscal year is \$.6440 and \$.1596, respectively, per \$100 of assessed valuation. The 2007 assessed value is \$894,551,942.

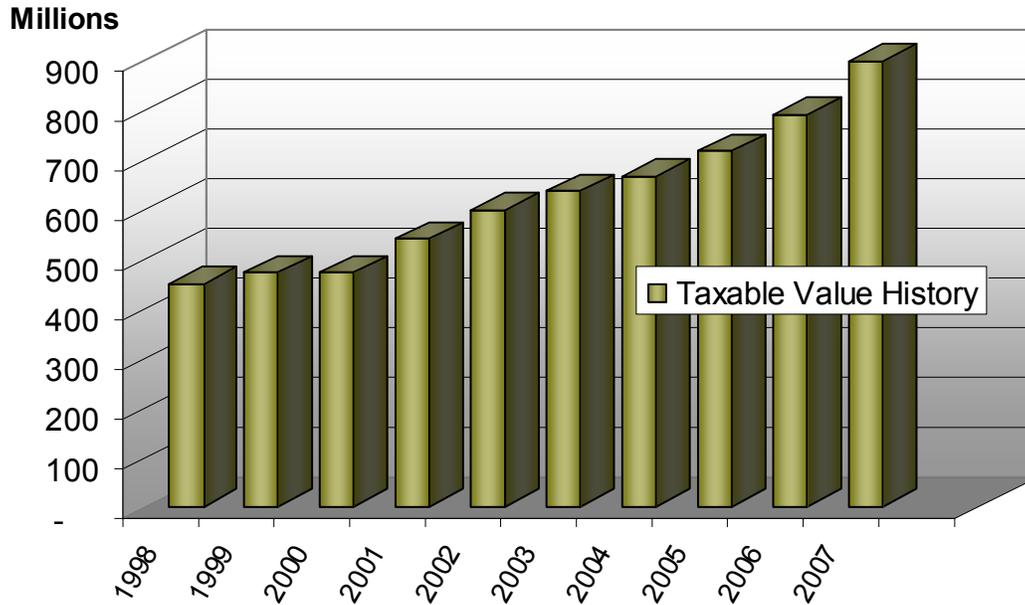


<i>YEAR</i>	<i>GENERAL FUND O & M</i>	<i>DEBT SERVICE</i>	<i>TOTAL TAX</i>	<i>TAXABLE VALUE</i>
1998	0.5797	0.2239	0.8036	447,333,625
1999	0.5920	0.2116	0.8036	469,964,849
2000	0.6215	0.1821	0.8036	495,541,410
2001	0.6381	0.1655	0.8036	537,843,592
2002	0.6628	0.1408	0.8036	596,476,416
2003	0.6702	0.1334	0.8036	633,444,214
2004	0.6486	0.1550	0.8036	663,767,721
2005	0.6784	0.1252	0.8036	713,516,249
2006	0.6565	0.1471	0.8036	788,463,747
2007	0.6440	0.1596	0.8036	\$ 894,551,942



Taxable Value History

2007 Taxable Value \$894,551,942



City of Alvin Top 10 Taxpayers 2007-2008

	Type of Property	2007 Taxable Value
Wal-Mart Stores & Wal-Mart Stores East, Inc.	Discount Store	17,900,560
Home Depot & HD Development	Lumber & Hardware	12,793,410
Weatherford US, LP.	Petroleum	12,516,850
Alvin Autoland, Inc.	Auto Dealership	9,745,760
Ron Carter Chrysler	Auto Dealership	9,696,100
Texas-New Mexico Power Co	Electric Utility	9,024,590
Texas & Kansas City Cable Partners	Cable Utility	6,481,600
Ron Carter Toyota	Auto Dealership	6,760,710
Southwestern Bell Telephone Co.	Telephone Utility	6,252,420
Axens North America, Inc.	Industrial Warehousing	6,113,890
	<i>Sub-total of Top Ten Taxpayers</i>	97,285,890
	<i>All Others</i>	797,266,052
Total Assessed Valuation		\$ 894,551,942

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.



**AUTHORIZED FTE PERSONNEL
SUMMARY BY DEPARTMENT/PROGRAM
FIVE YEAR COMPARISON**

DEPARTMENT/PROGRAM	ACTUAL 2003-2004	ACTUAL 2004-2005	BUDGET 2005-2006	BUDGET 2006-2007	BUDGET 2007-2008	FUNDING SOURCE
GENERAL FUND						
City Manager	2	2	2	2	2	General
Information & Technology	2	3	3	5	4	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	0	0	0	0	General
Legal	3	2	3	3	3	General
Police						
Administration	0	0	0	0	0	
Law Enforcement	42	42	43	47	49	General
Criminal Investigation	0	0	0	0	0	
Support Services	25	25	25	25	25	General
Community Services	0	0	0	0	0	
Code Enforcement	4	4	4	4	4	General
Fire	2	2	4	4	4	General
Public Services						
Streets	13	16	16	17	19	Sales Tax
Engineering						
Engineering	11	9	9	9	9	General
Inspections	3	3	4	4	4	General
Planning	0	0	0	0	0	
Parks & Recreation						
Administration	3	3	3	3	3	General
Parks Maintenance	4	3	3	4	5	General
Seniors Center	3	3	3	3	2	General
Facility Maintenance	2	1	1	1	1	General
Economic Development	0	0	2	2	2	General
TOTAL GENERAL FUND	132	130	137	145	148	
ENTERPRISE FUND						
Utility Fund						
Water	7	8	7.5	7.5	6.5	Utility
Sewer	9	9	8.5	8.5	9.5	Utility
Wastewater Treatment	7	7	8	8	8	Utility
Billing/Collection	3	3	3	3	3	Utility
Administration	4	3	4	4	4	Utility
TOTAL UTILITY FUND	30	30	31	31	31	
EMS FUND	2	2	2	2	2	EMS
TOTAL ENTERPRISE FUND	32	32	33	33	33	
INTERNAL SERVICE FUND/Central Shop	5	5	4	4	4	Central Shop
GRAND TOTAL- REGULAR POSITIONS	169	167	174	182	185	

Note:

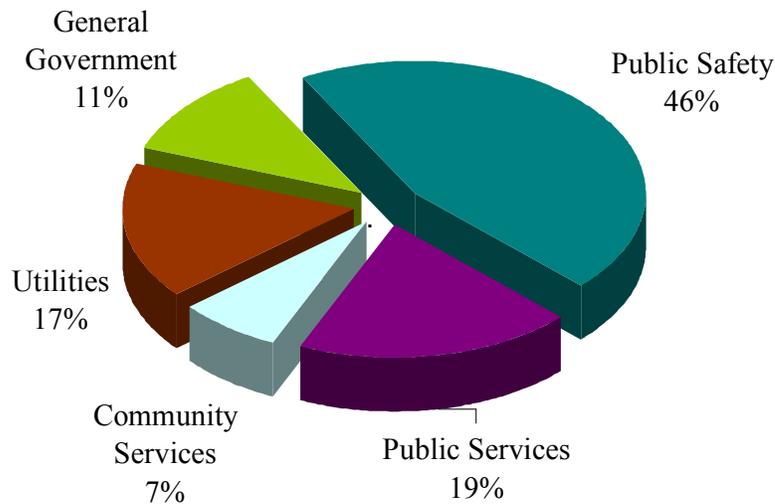
Not reflected above are seasonal positions, volunteer firefighters, contractual fire inspectors, volunteer paramedics and EMT's.



FTE Summary By Function

Personnel Services makes up 48.5% of the current City's Operating Budget. General Government consist of the City Council, City Manager, City Clerk, Finance, Legal and Economic Development 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. Community Services is comprised of the library and all Parks and Recreation programs. 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.

2007/2008 STAFFING BY FUNCTION
Percent of Total



STAFFING COMPARISON BY FUNCTION

<i>Function/Program</i>	2004-2005 BUDGET	2005-2006 BUDGET	2006-2007 BUDGET	2007-2008 BUDGET
General Government	19	22	22	21
Public Safety	75	78	82	84
Public Services	33	33	34	36
Community Services	10	10	13	13
Utilities	30	31	31	31
Total Authorized FTE	167	174	182	185

The adopted budget for FY 2007/08 reflects a increase in personnel due to reclassifications and additional positions approved by City Council. Staffing changes included 1) City Manager/IT program- deletion of the IT Manager position 2) Police Department/Law Enforcement program- addition of two full-time Patrol Officer positions 3) Public Works- Street program- addition of one full-time Equipment Operator I position and addition of one full-time Maintenance Worker position 4) Parks & Recreation/Administrative program- deletion of one part-time clerical position (Community Service), deletion of one part-time clerical position (Administration) and the addition of one full-time clerical position. FY 2007/08 changes increased staffing by an additional 3 positions, for a grand total of 185 positions.



General Fund

The General Fund is 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, engineering and economic development.



**GENERAL FUND
BUDGET SUMMARY**

Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Beginning Fund Balance	\$ 3,122,255	\$ 3,286,512	\$ 3,286,512	\$ 3,528,726
Revenues:				
General Property Taxes	4,788,594	5,182,476	5,152,379	5,769,887
Payment in Lieu of Taxes	28,825	30,000	47,986	30,000
Sales Taxes	1,371,624	1,631,450	1,724,498	1,808,758
State Mixed Drink Tax	11,240	12,000	16,455	14,000
Franchise Taxes	1,237,729	1,241,220	1,262,285	1,250,000
Penalty & Interest	93,507	80,000	86,068	85,000
License & Permits	670,591	594,920	551,239	638,850
Grants	4,313	0	15,000	15,000
Charges for Services	342,125	313,630	335,683	282,930
Fines & Forfeitures	388,202	357,000	415,200	394,000
Investment Earnings	192,884	105,000	269,000	239,907
Rental Income	56,370	49,300	54,300	46,300
Intragovernmental	159,966	298,000	298,000	458,095
Proceeds of Asset Sales	28,351	0	22,916	0
Bond Proceeds	0	0	0	0
Other Income	24,201	41,359	34,829	30,350
Total Revenues	9,398,522	9,936,355	10,285,838	11,063,077
Total Revenue & Resources	12,520,777	13,222,868	13,572,350	14,591,804
Expenditures:				
City Council	53,183	69,498	60,859	53,252
City Clerk	185,164	204,114	189,451	221,884
City Attorney	263,693	320,938	325,241	325,756
City Manager	525,528	638,632	652,890	666,094
Finance	529,522	651,700	636,425	658,303
Other Requirements	1,059,463	1,038,311	1,090,779	1,357,169
Police	4,175,261	4,421,362	4,620,921	5,143,616
Fire	834,168	646,687	634,973	671,026
Engineering	578,231	627,684	568,385	563,467
Streets	(28,606)	0	13,047	0
Parks & Recreation	918,422	1,089,502	1,018,475	1,125,946
Library	72,992	106,937	95,689	117,546
Economic Development	67,244	161,514	136,490	157,643
Total Expenditures	9,234,263	9,976,878	10,043,624	11,061,703
Revenue Over/(Under) Expenditures	164,259	(40,523)	242,214	1,374
Ending Fund Balance	\$ 3,286,512	\$ 3,245,989	\$ 3,528,726	\$ 3,530,101



**111 - GENERAL FUND
Revenue Detail**

Account	Description	Actual 2005/06	Budget 2006/07	Forecast 2006/07	Budget 2007/08
General Property Taxes					
311-1000	Current Tax Collections	\$ 4,655,292	\$ 5,020,976	\$ 5,009,279	\$ 5,588,087
311-2000	Delinquent Taxes	131,884	160,000	140,000	180,000
311-3000	Occupation Taxes on Fees	1,418	1,500	3,100	1,800
	Total General Property Taxes	4,788,594	5,182,476	5,152,379	5,769,887
Payment in Lieu of Taxes					
312-1000	Payment in Lieu of Taxes	28,825	30,000	47,986	30,000
	Total Payment in Lieu of Taxes	28,825	30,000	47,986	30,000
Sales Tax					
313-1000	Sales Tax Revenue	1,371,624	1,631,450	1,724,498	1,808,758
	Total Sales Tax	1,371,624	1,631,450	1,724,498	1,808,758
State Mixed Drink Tax					
314-1000	State Mixed Drink Tax	11,240	12,000	16,455	14,000
	Total Mixed Drink Tax	11,240	12,000	16,455	14,000
Franchise Taxes					
316-1000	Gas	70,418	69,220	58,898	50,000
316-2000	Electric	819,059	825,000	832,708	833,000
316-3000	Telephone	150,367	150,000	157,264	156,000
316-3001	Telephone Lines Right-of-Way	50,851	52,000	54,752	52,000
316-4000	Cable TV	147,033	145,000	158,663	159,000
	Total Franchise Fees	1,237,729	1,241,220	1,262,285	1,250,000
Penalty & Interest					
319-1000	Penalty & Interest	91,131	80,000	80,968	83,000
319-4000	Renditon Penalty	2,376	0	5,100	2,000
	Total Penalty & Interest	93,507	80,000	86,068	85,000
License & Permits					
320-2100	Building Permits	243,988	240,000	177,955	228,000
320-2500	Special Permits	50	100	655	200
320-2600	Dog Permits	1,750	1,000	1,900	1,900
320-2700	Demolition	717	1,000	700	700
320-2800	Electrical Permits	81,036	60,000	76,600	90,000
320-2900	Plumbing Permits	56,033	50,000	44,900	56,000
320-3100	Moving Permits	100	200	100	200
320-3200	Taxi Permits	495	420	405	400
320-3300	Beer Permits	2,590	2,500	2,300	2,300
320-3400	Mechanical Permits	42,094	20,000	39,617	44,000
320-3600	Trailer Transfer Fee	0	0	0	1,000
320-3601	Placement Permit Fee	900	500	500	700
320-3700	Restaurant Permits	28,125	30,000	24,000	23,000
320-3800	Pool Tables	570	1,000	600	600
320-3900	Wrecker Permits	700	1,000	1,200	1,500
320-4000	Bowling Permits	0	50	0	50
320-4200	Peddlers & Solicitors	100	100	100	100
320-4300	License Test	50	50	50	50
320-4400	Portable Sign Inspection Fees	0	100	100	100
320-4500	Portable Sign Permit Fees	0	250	0	0
320-4600	Re-Inspection Fees	9,500	10,000	13,800	11,000
320-4700	Water/Sewer Tap Inspection Fees	100	1,000	250	1,000
320-4800	Plan Checking Fee	121,689	100,000	95,500	100,000
320-5000	Animal Pound Fees	4,736	5,000	4,250	5,000
320-5100	Subdivision Plat Fees	13,888	12,000	6,000	12,000
320-5200	Plan Deposit Fee	1,180	1,000	3,895	3,000
320-5300	Engineering Fees- Surveying	18,451	15,000	12,881	15,000
320-5501	Amusement Store License	0	1,200	7,400	6,200
320-5502	Amusement Center License	13,400	12,000	6,000	5,400



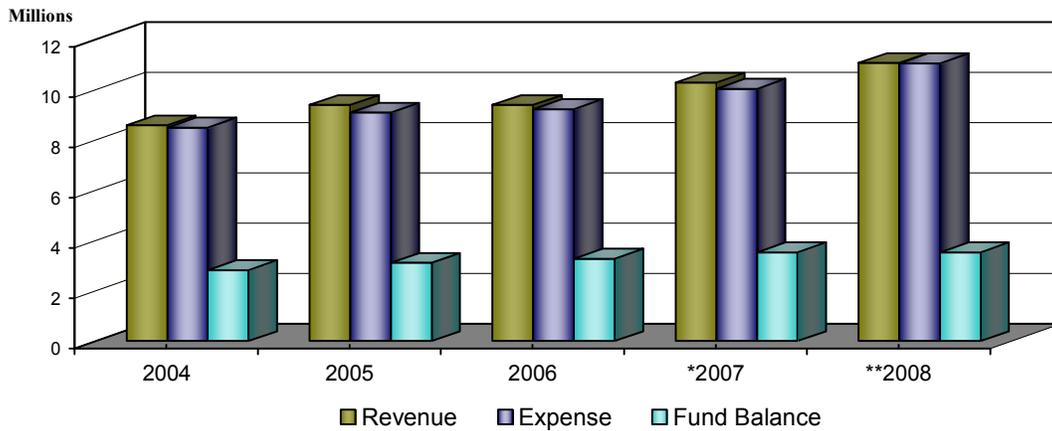
**111 - GENERAL FUND
Revenue Detail**

Account	Description	Actual 2005/06	Budget 2006/07	Forecast 2006/07	Budget 2007/08
320-5600	Fire Marshall Fees	7,535	15,000	21,718	20,000
320-5700	Development Recording Fees	570	450	206	450
320-5800	Engineering/Inspections Fees	20,245	14,000	7,657	9,000
	Total Licenses & Permits	670,591	594,920	551,239	638,850
Grants					
331-2004	Grant- Texas Forest Service	4,313	0	0	0
331-2005	Brazoria County	0	0	15,000	15,000
	Total Grants	4,313	0	15,000	15,000
Charges for Services					
340-2200	Emergency Service District Fee	203,000	180,000	190,000	180,000
340-2201	Hillcrest Fire Service	18,630	18,630	18,630	18,630
340-2202	ESD For Fire Capital Use Only	23,000	0	24,500	0
340-7000	Parks & Recreation Program	36,660	40,000	37,376	23,800
340-7001	Senior Citizen Program Revenue	5,454	5,000	6,100	5,500
340-7200	Swimming Pool	28,489	45,000	28,800	29,000
340-7900	Sports Agreement Revenue	26,892	25,000	30,277	26,000
	Total Charges for Services	342,125	313,630	335,683	282,930
Fines & Forfeits					
351-1000	Fines & Forfeitures	384,129	350,000	409,500	387,000
351-3000	Child Safety Fines	1,605	3,000	2,100	3,000
351-4000	Traffic Control Fines	2,468	4,000	3,600	4,000
	Total Fines & Forfeitures	388,202	357,000	415,200	394,000
Investing Earnings					
361-1000	Interest Income	192,884	105,000	269,000	239,907
	Total Interest Income	192,884	105,000	269,000	239,907
Rental Income					
362-5000	Rental Income- City Property	32,665	26,300	36,500	26,300
362-5001	Rental- Senior Citizen's Center	23,705	23,000	17,800	20,000
	Total Rental Income	56,370	49,300	54,300	46,300
Intragovernmental					
391-1211	Utility Fund- Adm. Charge	0	146,650	146,650	299,742
391-1212	Sanitation Fund- Adm. Charge	95,302	103,089	103,089	109,220
391-1213	EMS- Adm Charge	44,091	27,553	27,553	28,366
391-1214	Administrative Costs- Cemetery	20,573	20,708	20,708	20,767
	Total Intragovernmental	159,966	298,000	298,000	458,095
Proceeds of Asset Sales					
392-1000	Sale of Assets	28,351	0	22,916	0
	Total Sale of Assets Income	28,351	0	22,916	0
Other Income					
395-1000	Insurance Claim Recovery	113	14,309	3,000	0
395-4000	Sales of Maps	0	50	0	50
395-5001	Fees Copies/JP & Police	591	300	250	300
395-5002	Sales of Code Copies	569	600	400	400
395-6000	Miscellaneous Income	14,106	20,000	15,200	20,000
395-7000	Return Check Fee	50	100	100	100
395-8000	Inmate Phone Revenue	347	500	350	500
395-9000	Mowing Account	5,029	5,000	12,229	7,000
395-9100	Mowing Liens	3,396	500	3,300	2,000
	Total Other Income	24,201	41,359	34,829	30,350
	General Fund	\$ 9,398,522	\$ 9,936,355	\$ 10,285,838	\$ 11,063,077



GENERAL FUND

5- YEAR REVENUE, EXPENSE AND FUND BALANCE

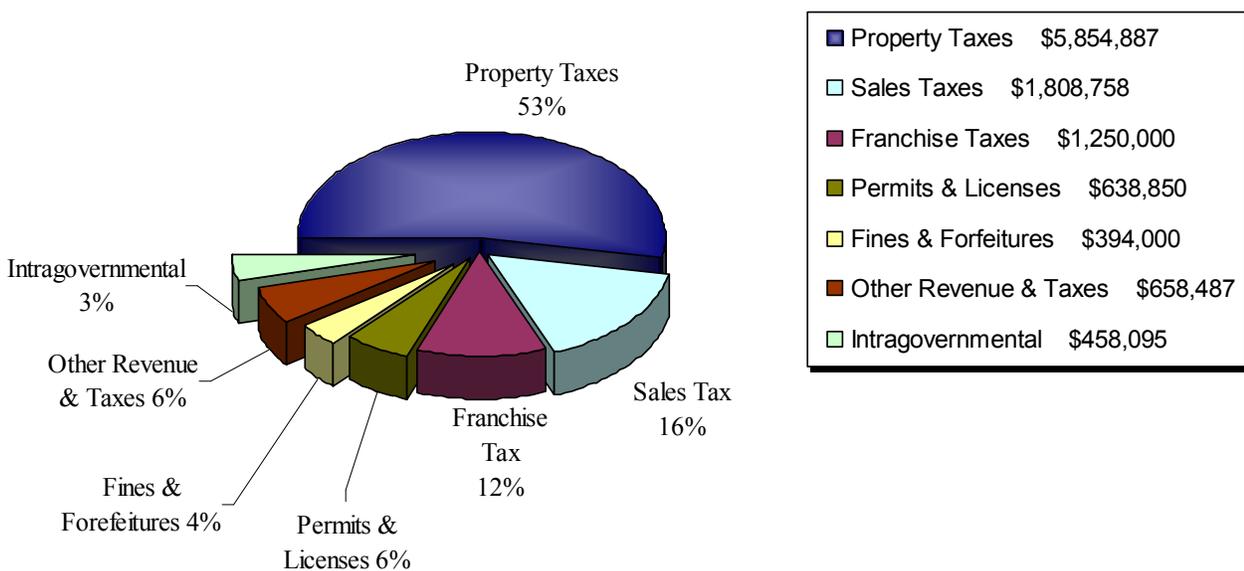


	2004	2005	2006	2007	2008
Revenue	8,582,000	9,395,000	9,399,000	10,286,000	11,063,077
Expense	8,494,000	9,096,000	9,234,000	10,044,000	11,061,703
Fund Balance	2,823,000	3,122,000	3,287,000	3,529,000	3,530,000

* Projected ** Estimated

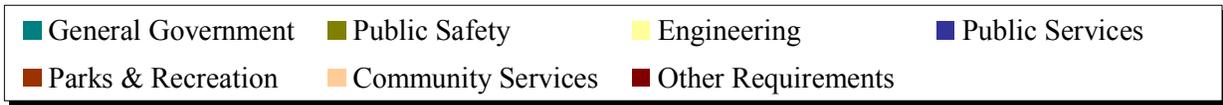
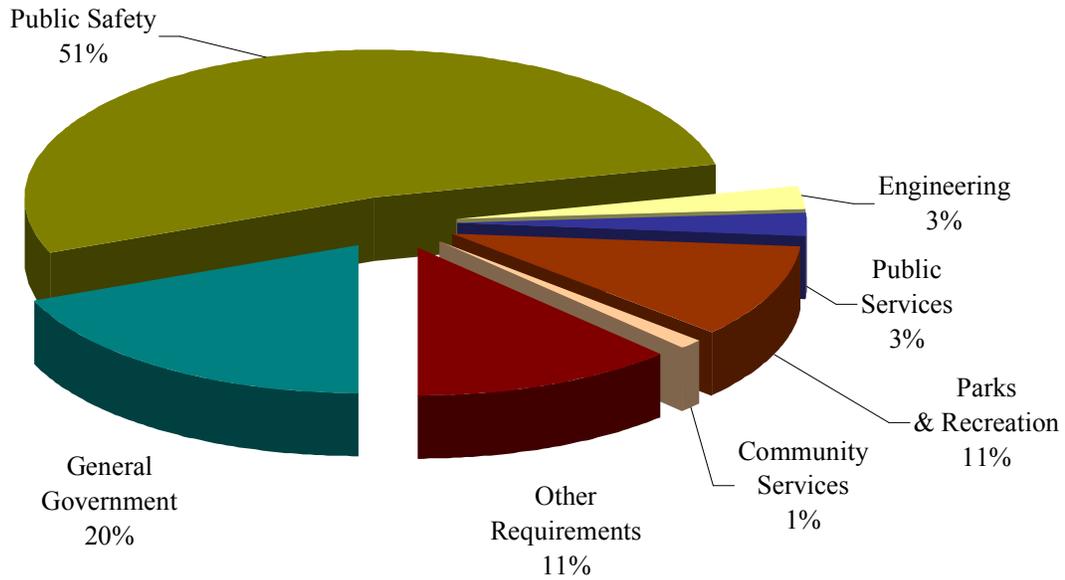
FY 2008 Revenues By Source

\$11,063,077





General Fund
FY 2008 Estimated Expenditures By Function
\$11,061,703



General Government expenditures total \$ 2,082,932; Departments in this category are City Council, City Clerk, City Attorney, City Manager, Economic Development and Finance.

Public Safety expenditures total \$ 5,814,642; This category includes Police and Fire

Engineering Department expenditures total \$ 270,107 (reflects a reimbursement from the Street Program for \$400,000)

Public Services expenditures total \$293,360; This category includes the Street Program (reflects a 100% reimbursement from Sales Tax) and the Inspection Program.

Parks & Recreation Department expenditures total \$1,125,946.

Community Services expenditures for the City Library total \$117,546.

Other Requirements expenditures total \$1,357,169 and includes contractual services for auditing & accounting, insurance, workers' compensation, dues and memberships and contributions.



***Alvin City Council
Fiscal Year 2007/08***

**MAYOR
GARY APPELT**

**COUNCILMEMBER
DISTRICT A
STEVE TROHA**

**COUNCILMEMBER
DISTRICT B
KATHLEEN HOLTON**

**COUNCILMEMBER
DISTRICT C
JIM LANDRIAULT**

**COUNCILMEMBER
DISTRICT D
EDDIE MURRAY**

**COUNCILMEMBER
DISTRICT E
LARRY NELSON**

**COUNCILMEMBER
AT LARGE, POSITION 1
BOB DILLMAN**

**COUNCILMEMBER
AT LARGE, POSITION 2
JOHN RALPH**



City Council

The City Council consists of a Mayor and seven Councilmembers and is the elected governing body of the City of Alvin. The Mayor and two Councilmembers are elected at large; other Councilmembers are elected to serve one of five municipal voting districts. In all cases, election is by plurality. The Mayor and Councilmembers 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.

Goals for the FY 2007/08

- Improve Economic Development for the Community
- Improve Services for the Community
- Improve the Image and Recreation Opportunities to the Community
- Improve City Utility Services and Advance Mobility Projects for the Community



City Council

CATEGORY		AMENDED	
		BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 29,089	\$ 29,063
2000	Materials and Supplies	5,041	5,241
3000	Contractual Services	35,368	18,948
4000	Capital Outlay	0	0
Total		\$ 69,498	\$ 53,252

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

N/A

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 53,183	\$ 69,498	\$ 60,859	\$ 53,252
% of City's Operating Total	0.29%	0.36%	0.31%	0.25%
Full Time Staff	0	0	0	0

Financial Highlights

Projected expenditures for FY 2006/07 are lower than budget due to a decrease in training and travel expenditures at year end. In FY 2007/08, the proposed budget for Council Contingency in the amount of \$10,000 was reduced to zero and the funds were transferred to Other Requirements/ Council Contingency in reserve for a homestead exemption for next year.

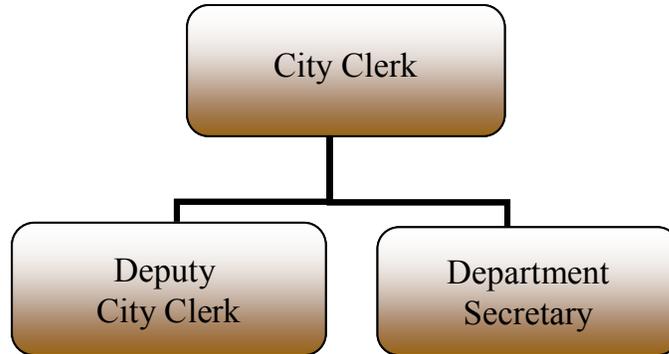


111 - General Fund/City Council

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4110-1001-1010	Council/Mayor Stipends	20,800	26,400	26,400	26,400
4110-1001-1011	Social Security	1,630	2,089	2,089	2,063
4110-1001-1018	Auto Allowance	600	600	600	600
	Total Personnel	23,030	29,089	29,089	29,063
Supplies					
4110-1001-2101	General Office Supplies	1,570	1,831	1,800	2,031
4110-1001-2103	Office Copy Supplies	440	500	500	500
4110-1001-2299	Council Miscellaneous Expense	2,656	2,710	2,800	2,710
	Total Supplies	4,666	5,041	5,100	5,241
Contractual Services					
4110-1001-3115	Video Taping	9,440	9,920	9,920	9,920
4110-1001-3201	Telephone Expense	460	498	425	498
4110-1001-3202	Postage & Freight	297	450	325	530
4110-1001-3203	Training & Travel	15,291	14,500	6,000	8,000
4110-1001-3940	Council Contingency	0	10,000	10,000	0
	Total Services	25,487	35,368	26,670	18,948
	City Council	\$ 53,183	\$ 69,498	\$ 60,859	\$ 53,252



City Clerk Department Organizational Chart





City Clerk Department

The City Clerk's office is responsible for keeping minutes and for preserving books, files, records, documents and contracts and to issue 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 custodian of the records. The City Clerk also manages the city elections.

ACHIEVEMENTS IN FY 2006/2007

- Updated indexes of Oak Park Cemetery
- Began the process to digitalize records by interviewing various consultants to assist us
- Contracted with Brazoria County for election services
- Coordinated with the Parks Department to improve maintenance of Oak Park Cemetery

PRIORITIES FOR 2007/2008

- Continue proper maintenance of cemetery transactions.
- Continue updating and correcting cemetery files.
- Have agenda posted by and council packets distributed by 11:00 A.M. on Fridays
- Have mail to the Council Members in their mailboxes on the day it was received
- Provide each elected official a copy of the list of each new sheriff sale for delinquent taxes
- Maintain deadlines in the election process
- Coordinate election with Brazoria County
- Implement digitalize records process



111 - General Fund/City Clerk

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4110-1002-1001	Salaries	124,437	131,505	131,696	135,443
4110-1002-1005	Overtime	977	700	0	700
4110-1002-1006	Longevity	5,406	5,979	5,646	6,268
4110-1002-1009	TMRS	11,860	12,989	12,805	16,441
4110-1002-1011	Social Security	9,679	10,801	10,289	11,170
4110-1002-1018	Auto Allowance	2,446	3,600	3,600	3,600
	Total Personnel	154,804	165,574	164,036	173,622
Supplies					
4110-1002-2101	General Office Supplies	515	900	600	900
4110-1002-2102	Magazines, Maps & Books	144	175	150	175
4110-1002-2103	Office Copy Supplies	129	240	200	240
4110-1002-2401	Minor Tools & Equipment	20	100	75	100
	Total Supplies	807	1,415	1,025	1,415
Contractual Services					
4110-1002-3102	Consultant Services	5,567	6,458	6,200	17,800
4110-1002-3108	Recording Fees	60	500	450	500
4110-1002-3201	Telephone Expense	1,569	1,632	1,575	1,632
4110-1002-3202	Postage & Freight	130	220	200	300
4110-1002-3203	Training & Travel	580	3,400	2,600	1,700
4110-1002-3301	Advertising & Public Notices	17,173	14,675	8,000	14,675
4110-1002-3402	Surety, Fidelity Bonds	0	280	150	280
4110-1002-3603	Office Equipment Repairs	65	160	100	160
4110-1002-3901	Dues & Membership	365	400	415	400
4110-1002-3921	Election Supplies	4,043	9,400	4,700	9,400
	Total Services	29,552	37,125	24,390	46,847
	City Clerk	\$ 185,164	\$ 204,114	\$ 189,451	\$ 221,884



City Clerk Department

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 165,574	\$ 173,622
2000	Materials and Supplies	1,415	1,415
3000	Contractual Services	37,125	46,847
Total		\$ 204,114	\$ 221,884

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

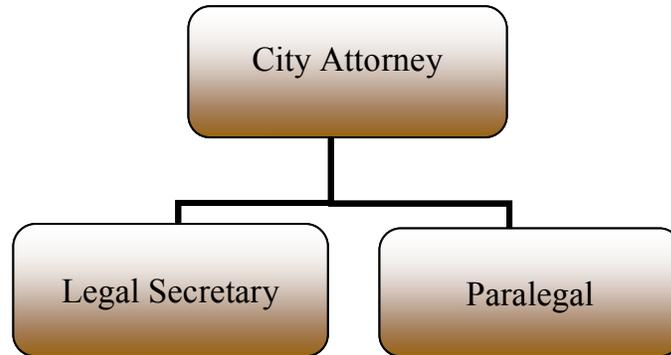
Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 185,164	\$ 204,114	\$ 189,451	\$ 221,884
% of City's Operating Total	1.00%	1.05%	0.97%	1.03%
Full Time Staff	3	3	3	3

Financial Highlights

Projected expenditures for FY 2006/07 are lower than budget mainly due to a decrease in materials and contractual supplies expenses at year end. In FY 2007/08, the budget increased due to cost-of-living adjustments and additional funds being allocated in consultant services allowing for the start of electronic imaging of records.



City Attorney Department Organizational Chart





City Attorney Department

The City Attorney is appointed by and responsible to the City Council. The City Attorney's mission is to provide efficient and competent legal services to the City Council, and to all departments within the City of Alvin as well as City Boards, Committees, Commissions and staff. The City Attorney's Office takes proactive steps to identify and remedy potential legal complications for the City of Alvin and defends and advocates the City's position with the singular goal of achieving that which is in the best interests of the City of Alvin.

Continuing Objectives:

- LAW:** research; draft and review all legal documents including ordinances, resolutions, contracts and other legal documents; advise City Council and staff concerning new or proposed legislation that may affect the City of Alvin; provide legal opinions; request AG opinions as needed; assist departments' compliance with legal requirements; provide training for council members; conduct BBOAA hearings.
- LITIGATION:** provide legal representation or coordinate litigation with outside counsel in City's municipal court and other courts; maintain bankruptcy claims.
- CLAIMS:** process all claims involving the City of Alvin to ensure accuracy and recovery of funds due to the City.
- MISCELLANEOUS:** coordinate outside counsel for specialized services; negotiate agreements for the City of Alvin; create forms for various departments; serve as Ethics Compliance Officer.

Achievements for Fiscal Year 2006/07:

- Drafted multiple revisions of the Subdivision Ordinance and Design Criteria Manual, revised Purchasing Policy, Plumbing Code, Curfew Ordinance, Sign Ordinance, 8-Liner Ordinance, Investment Policy and respective Fees Ordinance; drafted Athletic Facilities Policy, Manufactured Home Ordinance, Animal Control Ordinance, Economic Development Policy, Water & Sewer Ordinance, Corridor Land Use Ordinance, and Graffiti Ordinance.
- Drafted or reviewed contracts for Fire station #3; multiple Bob Briscoe Park contracts, IESI amendments; tax abatements for EchoStar, BeAed, Goe Harley-Davidson; and facilitated agreements with various Municipal Utility Districts.
- Prepared numerous development agreements for new residential and commercial development within the City, as well as abandonment of related Right-of-Way (ROW) and Easements for Patco and Regions Bank.
- Coordinated litigation of four lawsuits with outside counsel and resolved 8-liner lawsuit.
- Efficiently carried out the prosecutorial duties of a growing Municipal Court with the assistance of contract prosecutors.
- Conducted hearings before the Building Board of Adjustments and Appeals (BBOAA) resulting in the clean up of multiple hazardous properties.
- Instrumental in negotiating the relocation of the Midtown Park billboard.
- Coordinated annexation process of 10-12 properties for residential & commercial developments.
- Developed system to coordinate and collect information from various departments and TML in response to handling claims.
- Recommended implementation of an efficient Board selection process and appreciation event.

Goals for Fiscal Year 2008: (Subject to direction from council & based on the adopted goals and objectives)

- Revise the Personnel Policy.
- Complete annexations for remaining commercial and residential properties.
- Continue update of entire Code of Ordinances.
- Continue City Council training concerning Open Meetings Act and conflicts of interest.
- Implement Board and Committee training of Open Meetings Act and conflicts of interest.
- Develop email retention policy.
- Complete acquisition of Hike & Bike Trail from the Bob Owens pool to South Street.



City Attorney Department

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 210,180	\$ 223,706
2000	Materials and Supplies	11,750	10,750
3000	Contractual Services	99,008	91,300
Total		\$320,938	\$325,756

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Attorney	CA	1	1
Paralegal	III	1	1
Legal Secretary	9	1	1
Total		3	3

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 263,693	\$ 320,938	\$ 325,241	\$ 325,756
% of City's Operating Total	1.42%	1.64%	1.67%	1.51%
Full Time Staff	3	3	3	3

Financial Highlights

Projected expenditures for FY 2006/07 are slightly higher than budget due to an increase in legal services for the year. FY 2007/08 budget is slightly higher due to an increase in personnel services.

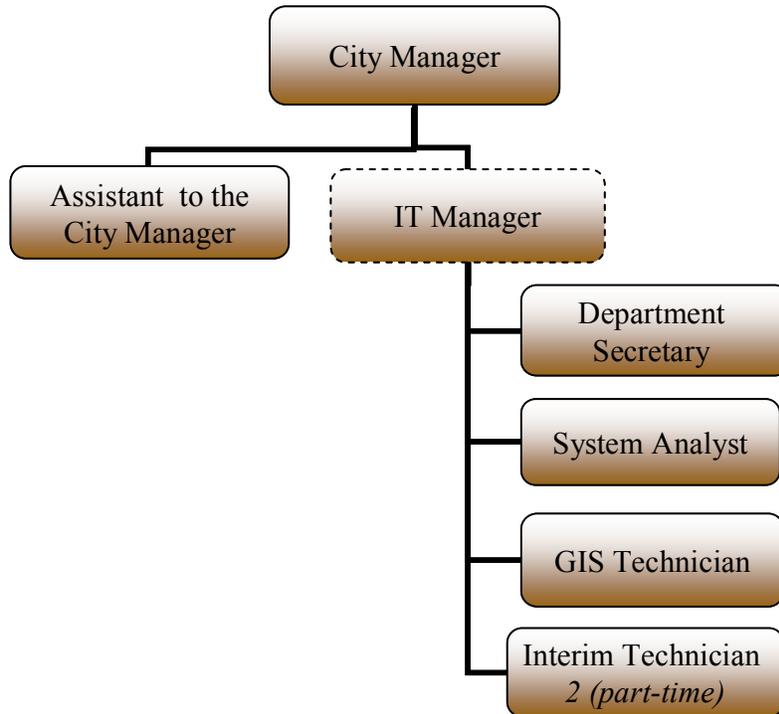


111 - General Fund/City Attorney

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4120-2001-1001	Salaries	163,272	173,920	173,995	181,783
4120-2001-1005	Overtime	795	0	500	750
4120-2001-1006	Longevity	244	509	509	798
4120-2001-1009	TMRS	14,838	16,489	16,696	21,183
4120-2001-1011	Social Security	12,325	13,711	13,009	14,392
4120-2001-1018	Auto Allowance	4,800	4,800	4,800	4,800
	Total Personnel	196,274	209,430	209,509	223,706
Supplies					
4120-2001-2101	General Office Supplies	988	1,500	1,000	1,500
4120-2001-2102	Magazines, Maps, Books	2,872	3,500	3,000	3,500
4120-2001-2103	Office Copy Supplies	67	250	100	250
4120-2001-2106	Software Subscriptions	2,291	5,000	3,000	5,000
4120-2001-2401	Minor Tools & Equipment	3,847	1,500	1,500	500
	Total Supplies	10,066	11,750	8,600	10,750
Contractual Services					
4120-2001-3102	Consultant Services	4,663	0	0	0
4120-2001-3103	Legal Services	46,556	89,000	100,000	80,000
4120-2001-3201	Telephone Expense	1,781	2,358	2,132	3,500
4120-2001-3202	Postage & Freight	234	600	700	500
4120-2001-3203	Training & Travel	3,491	4,500	3,000	4,000
4120-2001-3603	Office Equipment Repairs	200	200	200	200
4120-2001-3801	Court Costs, Jury Fees	35	2,500	500	2,500
4120-2001-3901	Dues & Memberships	395	600	600	600
	Total Services	57,354	99,758	107,132	91,300
	City Attorney	\$ 263,693	\$ 320,938	\$ 325,241	\$ 325,756



City Manager Department Organizational Chart





City Manager Department

The City Manager is hired under contract by the Council to manage the City's day-to-day operations and implement its policies. The City Manager is responsible for developing and managing the City's budget, providing leadership and direction for City staff, meeting with citizens to aid or solve problems regarding City services, and providing a good public image for the Community. The City Manager also provides general supervision and direction for the City's Information and Technology program.

FY 2007/2008 Budget Goals

City Manager

- Support Mayor and Council in developing long-range City goals
- Insure that the Departments daily work effort lead toward fulfilling Council goals and objectives
- Monitor and manage the City's operating and capital budgets to insure that the City is always within the Council's financial plan.
- Support Council members by providing timely written and verbal updates regarding City operation and activities.
- Help and aid citizens that have problems with the heart of a servant.
- Educate and inform the community on City issues by speaking and participating in Chamber, Civic and County events. This includes regular discussions with officials from neighboring cities, the county, and the state.
- Maintain communication with our citizens via a City website, auto-calling system, interviews, and periodic press releases.

Information Technology

- Update and maintain computer network and systems so staff can efficiently conduct City business.
- Replace software and equipment via a cost effective scheduled program.
- Acquire new software for Code Enforcement.
- Implement viable recommendations from consultant to improve the efficiency and security of the network.
- Propose an optimal plan for maintaining and advancing the City's computer system. This includes the best balance between in-house and contract services.



City Manager Department

PROGRAMS	AMENDED	
	BUDGET 2006/07	BUDGET 2007/08
City Manager	\$ 176,399	\$ 184,975
Information Technology	462,233	481,119
Total	\$ 638,632	\$ 666,094

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 525,528	\$ 638,632	\$ 652,890	\$ 666,094
% of City's Operating Total	2.83%	3.27%	3.35%	3.10%
Full Time Staff	5.5	5.5	7	6

Financial Highlights

Projected expenditures for FY 2006/07 are slightly higher than budget due to an increase in consultant services for IT. FY 2007/08 budget is slightly higher due to cost-of-living adjustments and additional funds budgeted in IT for computers & printers and consulting services.



City Manager Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 168,132	\$ 176,427
2000	Materials and Supplies	1,600	1,600
3000	Contractual Services	6,667	6,948
Total		\$ 176,399	\$ 184,975

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Manager	CA	1	1
* Secretary to City Manager	9	1	0
* Assistant to the City Manager	10	0	1
Total		2	2

**The Secretary to the City Manager position was reclassified to Assistant to the City Manager*



111 - General Fund/City Manager

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4130-1501-1001	Salaries	127,379	136,731	136,718	140,820
4130-1501-1005	Overtime	0	200	200	200
4130-1501-1006	Longevity	2,168	2,357	2,309	2,550
4130-1501-1009	TMRS	11,854	13,127	13,074	16,707
4130-1501-1011	Social Security	10,075	10,916	10,890	11,350
4130-1501-1018	Auto Allowance	3,646	4,800	4,800	4,800
	Total Personnel	155,122	168,132	167,991	176,427
Supplies					
4130-1501-2101	General Office Supplies	470	500	500	500
4130-1501-2102	Magazines, Maps, Books	380	500	500	500
4130-1501-2103	Office Copy Supplies	95	100	100	100
4130-1501-2401	Minor Tools & Equipment	465	500	500	500
	Total Supplies	1,409	1,600	1,600	1,600
Contractual Services					
4130-1501-3102	Consultant Services	895	1,719	1,719	2,000
4130-1501-3105	Economic Development	11,911	0	0	0
4130-1501-3201	Telephone Expense	1,157	1,248	1,248	1,248
4130-1501-3202	Postage & Freight	166	150	150	150
4130-1501-3203	Training & Travel	1,994	3,000	2,000	3,000
4130-1501-3901	Dues & Memberships	430	550	550	550
	Total Services	16,553	6,667	5,667	6,948
	City Manager	\$ 173,085	\$ 176,399	\$ 175,258	\$ 184,975



Information Technology Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 175,283	\$ 149,944
2000	Materials and Supplies	56,275	92,400
3000	Contractual Services	208,675	238,775
4000	Capital Outlay	22,000	0
Total		\$ 462,233	\$ 481,119

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
* IT Manager	IV	1	0
System Analyst	14	1	1
GIS Technician	12	1	1
Department Secretary	6	1	1
Interim Technicians <i>(two part-time positions)</i>	11	1	1
Total		5	4

* Position was not funded this fiscal year-salary was transferred to IT/Consultant Services

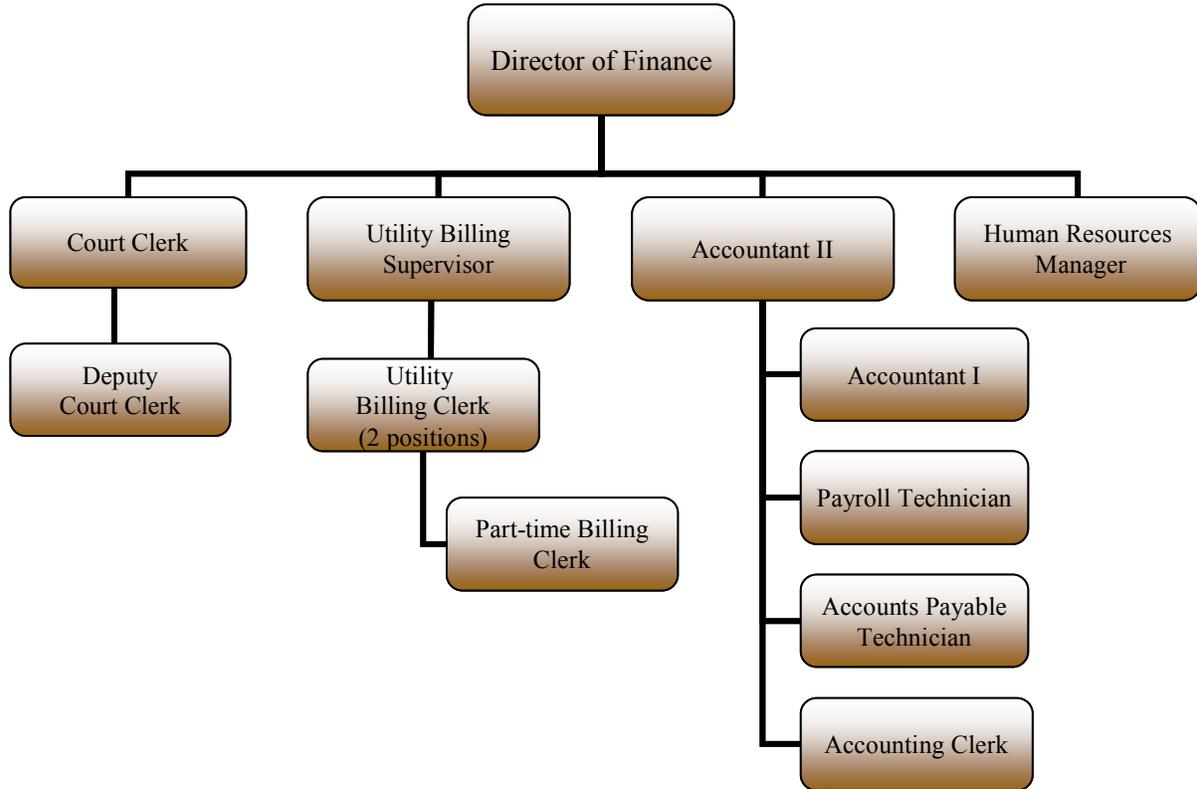


111 - General Fund/Information Technology

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4130-1502-1001	Salaries	140,881	148,028	152,464	124,911
4130-1502-1005	Overtime	0	1,400	1,000	1,400
4130-1502-1006	Longevity	1,972	1,756	1,687	1,856
4130-1502-1009	TMRS	11,449	12,471	12,125	11,972
4130-1502-1011	Social Security	10,744	11,628	11,756	9,805
	Total Personnel	165,046	175,283	179,032	149,944
Supplies					
4130-1502-2101	General Office Supplies	213	650	650	650
4130-1502-2102	Magazines, Maps, Books	294	25	50	500
4130-1502-2103	Office Copy Supplies	2	50	50	50
4130-1502-2104	Data Processing Supplies	8,648	10,200	10,000	11,000
4130-1502-2209	Wearing Apparel	0	600	600	500
4130-1502-2401	Minor Tools & Equipment	3,000	3,000	3,000	3,000
4130-1502-2403	Computers & Printers	28,468	41,750	41,750	76,700
	Total Supplies	40,625	56,275	56,100	92,400
Contractual Services					
4130-1502-3102	Consultant Services	1,075	48,200	60,000	70,500
4130-1502-3120	Software Maintenance & Licenses	99,203	147,970	147,970	154,695
4130-1502-3199	Contractual Extra Help	1,841	0	0	0
4130-1502-3201	Telephone Expense	5,109	5,430	5,430	5,430
4130-1502-3202	Postage & Freight	258	375	400	350
4130-1502-3203	Training & Travel	7,812	6,700	6,700	5,000
4130-1502-3602	Fixed Plant Equipment/ R & M	1,474	0	0	2,800
	Total Services	116,772	208,675	220,500	238,775
Capital Outlay					
4130-1502-4321	Software Applications	0	22,000	22,000	0
4130-1502-4390	Computers	30,000	0	0	0
	Total Capital Outlay	30,000	22,000	22,000	0
	Information Technology	\$ 352,443	\$ 462,233	\$ 477,632	\$ 481,119



Finance Department Organizational Chart





Finance Department

To prudently manage financial resources through accurate information, timely financial reporting, and sound professional business planning and financial services in areas of budgeting, purchasing, accounting, treasury, debt management, risk management, and payroll.

<u>Goals</u>	<u>Target Completion Date</u>	<u>Percent Complete</u>
Update City Personnel Manual <ul style="list-style-type: none">• Legal support on ordinance• Dept. Heads' and City Manager's support on revision	12/6/2007	95%
Establish Homestead Exemption for 2008 <ul style="list-style-type: none">• Perform cost estimate based on 2008 estimated residential tax information• Legal and City Clerk's support on ordinance to Council	4/30/2008	0%
Establish Emergency Management Procedures within Finance <ul style="list-style-type: none">• Procedures manual from IT, Accounting, UB, Court, and HR• Support from IT and financial software vendors for offsite access and storage	5/31/2008	5%
Improve Reporting Capability to enhance management control and budgeting <ul style="list-style-type: none">• Search for better financial software• Support from IT for setup and conversion	9/30/2008	0%
Enhance Electronic Flow of Financial Information (Paperless) <ul style="list-style-type: none">• Maximize use of LaserFiche• Support from financial software	9/30/2008	0%
Fixed Asset Policy Update	9/30/2008	0%
Intergrate Current Autocite to Animal Control, Code Enforcement, and Fire Marshal	2/28/2008	0%
Improve Court Records Management <ul style="list-style-type: none">• Provide computer system for Judges to share	7/31/2008	0%
Implementing Paperless Trial Proceedings	11/30/2008	0%
Implementing Radio Read Meter Reading for new construction	1/31/2008	50%
Disaster Recovery Program <ul style="list-style-type: none">• Disaster Recovery Manual• Coordinate with key departments and personnel for emergency needs• Document all Citywide network configurations• Establish remote access and offsite storage to ensure uninterrupted operations	2/28/2008	50%



Finance Department

Programs	Amended Budget 2006/07	Budget 2007/08
Accounting	\$ 327,580	\$ 343,042
Municipal Court	106,742	113,016
Human Resources	72,634	75,745
City Hall	144,744	126,500
Totals	\$ 651,701	\$ 658,303

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 529,522	\$ 651,701	\$ 636,425	\$ 658,303
% of City's Operating Total	2.85%	3.34%	3.26%	3.06%
Full Time Staff	9	9	9	9

Financial Highlights

Projected expenditures for FY 2006/07 are slightly lower than budget due to a decrease in the Accounting program/Personnel Services and a decrease in contractual services in other programs. FY 2007/08 reflects an increase due to cost-of-living adjustments and increases in contractual services in the Accounting program and Municipal Court program.



Accounting Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 295,894	\$ 307,192
2000	Materials and Supplies	8,550	9,700
3000	Contractual Services	23,137	26,150
Total		\$ 327,580	\$ 343,042

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
Director of Finance	V	1	1
Accountant II	II	1	1
Accountant I	12	1	1
Accounts Payable Technician	8	1	1
Payroll Technician	8	1	1
Accounting Clerk	5	1	1
Total		6	6



111 - General Fund/Accounting

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4150-2501-1001	Salaries	208,915	245,267	237,304	249,847
4150-2501-1002	Vacation	(18,674)	0	0	0
4150-2501-1005	Overtime	16	200	0	200
4150-2501-1006	Longevity	5,502	4,158	4,040	4,693
4150-2501-1009	TMRS	21,532	23,297	22,331	29,089
4150-2501-1011	Social Security	19,790	19,372	18,303	19,763
4150-2501-1018	Auto Allowance	1,985	3,600	3,600	3,600
	Total Personnel	239,066	295,894	285,578	307,192
Supplies					
4150-2501-2101	General Office Supplies	3,406	4,000	4,000	4,000
4150-2501-2102	Magazines, Maps, Books	2,569	1,240	1,240	2,000
4150-2501-2103	Office Copy Supplies	543	1,200	750	1,200
4150-2501-2401	Minor Tools & Equipment	297	2,110	1,500	2,500
	Total Supplies	6,815	8,550	7,490	9,700
Contractual Services					
4150-2501-3102	Consultant Services	395	2,000	2,000	2,000
4150-2501-3199	Contractual Extra Help	1,540	1,000	0	1,000
4150-2501-3201	Telephone Expense	2,310	3,138	3,138	3,100
4150-2501-3202	Postage & Freight	2,600	3,500	2,500	3,500
4150-2501-3203	Training & Travel	3,786	5,960	5,960	6,800
4150-2501-3302	Printing & Binding	3,021	5,639	5,100	7,500
4150-2501-3402	Surety, Fidelity Bonds	94	200	200	250
4150-2501-3603	Office Equipment Repairs	0	500	250	600
4150-2501-3702	Office Equipment Rental	0	200	0	200
4150-2501-3901	Dues & Memberships	985	1,000	1,000	1,200
	Total Services	14,731	23,137	20,148	26,150
Accounting		\$ 260,613	\$ 327,580	\$ 313,216	\$ 343,042



Municipal Court Program

The Mission of the Municipal Court is to accurately, expeditiously, and courteously perform the clerical and ministerial duties required in the due process adjudication of misdemeanor violations of the law and ordinances filed in the Municipal Court of the City of Alvin. The Municipal Court is responsible for processing and recording all traffic violations and other misdemeanor charges. The Court compiles statistical reports for the Texas Judicial Council and reports all moving traffic violations to the Texas Department of Public Safety.

2006- 2007 BUDGET YEAR GOALS & ACHIEVEMENTS

	<u>Status</u>
Records Management (Phase II)	COMPLETED
Achieve procedures of Scanning Court Records to Establish a Paperless Court	
a) Completion of Scanning Active Court Records	
Court Procedures Manual	COMPLETED
Update the Court Procedure Manual for Court Clerks and Judicial Staff	
Warrant Roundup	COMPLETED
Participation in the Great Texas Warrant Roundup (first year)	
Centralizing the Court Office/Storage Areas	COMPLETED
Court eliminated one of the four separate work office/storage areas by scanning documents	
Records Management (Phase III – part 1)	September 2007
Completion of Scanning Closed Court Record Retention History (2004)	

2007- 2008 BUDGET YEAR GOALS

<u>Goals</u>	<u>Projected Completion Date</u>
Court Procedures Manual	November 2007
Update the Court Procedure Manual for Court Clerks and Judicial Staff for new legislation	
Records Management (Phase III – part 2)	December 2007
Completion of Scanning Closed Court Record Retention History (2005)	
Purchase 14 Auto Cite Series X3M	January 2008
Pending Budget Approval by Council	
Intergated Current Auto Cite to Animal Control, Code Enforcement, Fire Marshal	February 2008
Pending Budget Approval on Purchase by Council	
Warrant Roundup	February 2008
Participation in the Great Texas Warrant Roundup (second year)	
Records Management (Phase IV- Final Phase)	July 2008
Computer system for Judges to share - Implement Paperless Judgments through Laser fiche	
Centralizing the Court Office/Storage Areas	September 2008
Court occupies three separate work office/storage areas. By expanding work office and combine all storage and work office into one area will allow for a more manageable and workable office area.	
Trial Proceedings	November 2008
a) Purchase of View Only Monitor System for Paperless Trial Proceedings	
b) Implementation of Paperless Trial Proceedings	
Staff Growth - Looking Towards the Future	December 2008
Future Projections of Growth for the City of Alvin would Result in the Court Experiencing an increase in case flow and management. In forecasting for the growth, the need of additional Court staff is inevitable.	

PERFORMANCE INDICATORS (as of 6/2007)

	<u>Pending</u>	<u>Completed</u>
OCA Reporting	4	8
2006-2007 Year Goals	1	4
Required Annual Training	1	2



Municipal Court Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 92,921	\$ 97,302
2000	Materials and Supplies	2,508	2,650
3000	Contractual Services	11,313	13,064
Total		\$ 106,742	\$ 113,016

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



111 - General Fund/Municipal Court

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4150-2502-1001	Salaries	54,336	56,876	55,840	58,625
4150-2502-1005	Overtime	564	1,300	1,300	500
4150-2502-1006	Longevity	1,147	1,228	1,154	1,324
4150-2502-1009	TMRS	5,024	5,456	5,192	6,806
4150-2502-1011	Social Security	5,451	6,208	5,852	6,431
4150-2502-1019	Municipal Judge Retainer	18,735	21,853	21,036	23,616
	Total Personnel	85,256	92,921	90,374	97,302
Supplies					
4150-2502-2101	General Office Supplies	1,341	1,800	1,800	1,800
4150-2502-2102	Magazines, Maps, Books	36	36	100	100
4150-2502-2103	Office Copy Supplies	133	100	75	100
4150-2502-2401	Minor Tools & Equipment	692	572	600	650
	Total Supplies	2,202	2,508	2,575	2,650
Contractual Services					
4150-2502-3102	Consultant Services	668	1,250	1,000	1,000
4150-2502-3201	Telephone Expense	1,868	1,836	1,750	1,836
4150-2502-3202	Postage & Freight	2,928	3,142	3,142	3,800
4150-2502-3203	Training & Travel	3,201	2,808	2,000	3,200
4150-2502-3302	Printing & Binding	288	486	486	370
4150-2502-3402	Surety, Fidelity Bonds	98	96	96	100
4150-2502-3603	Office Equipment Repairs	54	0	0	200
4150-2502-3801	Court Costs, Jury Fees	896	722	750	1,500
4150-2502-3901	Dues & Memberships	1,021	973	973	1,058
	Total Services	11,021	11,313	10,197	13,064
	Municipal Court	\$ 98,480	\$ 106,742	\$ 103,146	\$ 113,016



Human Resources Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 50,742	\$ 53,253
2000	Materials and Supplies	1,699	1,699
3000	Contractual Services	20,193	20,793
Total		\$ 72,634	\$ 75,745

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



111 - General Fund/Human Resources

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4150-2503-1001	Salaries	40,976	42,205	42,203	43,469
4150-2503-1006	Longevity	1,062	1,219	1,155	1,315
4150-2503-1009	TMRS	3,741	3,995	3,940	5,043
4150-2503-1011	Social Security	3,150	3,322	3,171	3,426
	Total Personnel	48,930	50,742	50,469	53,253
Supplies					
4150-2503-2101	General Office Supplies	468	500	450	500
4150-2503-2102	Magazines, Maps, Books	938	749	749	749
4150-2503-2103	Office Copy Supplies	119	150	120	150
4150-2503-2401	Minor Tools & Equipment	0	300	150	300
	Total Supplies	1,525	1,699	1,469	1,699
Contractual Services					
4150-2503-3102	Consultant Services	6,668	11,490	11,510	12,090
4150-2503-3104	Med Services/Pre-Employment	3,790	4,000	4,000	4,000
4150-2503-3201	Telephone Expense	455	498	498	498
4150-2503-3202	Postage & Freight	65	250	150	250
4150-2503-3203	Training & Travel	2,213	2,000	1,000	2,000
4150-2503-3301	Advertising & Public Notices	341	1,355	1,000	1,355
4150-2503-3302	Printing & Binding	0	100	100	100
4150-2503-3601	Building/Structure Improvement	400	0	0	0
4150-2503-3901	Dues & Memberships	265	500	350	500
	Total Services	14,196	20,193	18,608	20,793
	Human Resources	\$ 64,651	\$ 72,634	\$ 70,546	\$ 75,745



City Hall Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
2000	Materials and Supplies	11,750	10,200
3000	Contractual Services	132,994	116,300
Total		\$ 144,744	\$ 126,500

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



111 - General Fund/City Hall

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Supplies					
4150-2504-2206	Recreational Supplies	3,018	4,000	3,200	4,000
4150-2504-2222	Foods	756	1,000	1,000	1,200
4150-2504-2301	Supplies-Buildings & Grounds	2,524	4,000	1,500	3,000
4150-2504-2307	Electrical Parts & Supplies	421	750	500	1,000
4150-2504-2401	Minor Tools & Equipment	1,491	2,000	1,000	1,000
	Total Supplies	8,209	11,750	7,200	10,200
Contractual Services					
4150-2504-3108	Recording Fees	4,495	6,000	4,500	6,000
4150-2504-3201	Telephone Expense	11,371	11,094	10,890	12,000
4150-2504-3202	Postage & Freight	171	300	200	400
4150-2504-3203	Travel & Training	19	0	0	0
4150-2504-3302	Printing & Binding	42	500	400	0
4150-2504-3501	Electricity	36,659	44,000	27,200	44,000
4150-2504-3502	Gas	1,848	3,200	2,000	3,200
4150-2504-3503	Water	1,323	2,400	1,856	2,500
4150-2504-3601	Building/Structure Improvements	14,739	34,000	66,421	18,000
4150-2504-3603	Office Equipment Repairs	0	500	500	500
4150-2504-3702	Rental of Office Equipment	15,172	16,500	15,500	18,000
4150-2504-3903	Exertminations/Disinfectants	150	500	350	300
4150-2504-3904	Janitorial Services	11,580	14,000	12,500	11,400
	Total Services	97,569	132,994	142,317	116,300
	City Hall	\$ 105,778	\$ 144,744	\$ 149,517	\$ 126,500



Other Requirements– General Fund

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
3000	Contractual Services	1,038,311	1,357,169
Total		\$1,038,311	\$1,357,169

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

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 1,059,463	\$ 1,038,311	\$ 1,090,779	\$ 1,357,169
% of City's Operating Total	5.71%	5.32%	5.59%	6.31%
Full Time Staffing Equivalent	0	0	0	0

Financial Highlights

Projected expenditures for FY 2006/07 are higher mainly due to health and unemployment insurance. FY 2007/08 reflects an increase due to general insurance, health insurance and workers' compensation. Also, Council approved reserving \$75,000 for a homestead exemption for fiscal year 2008/09.

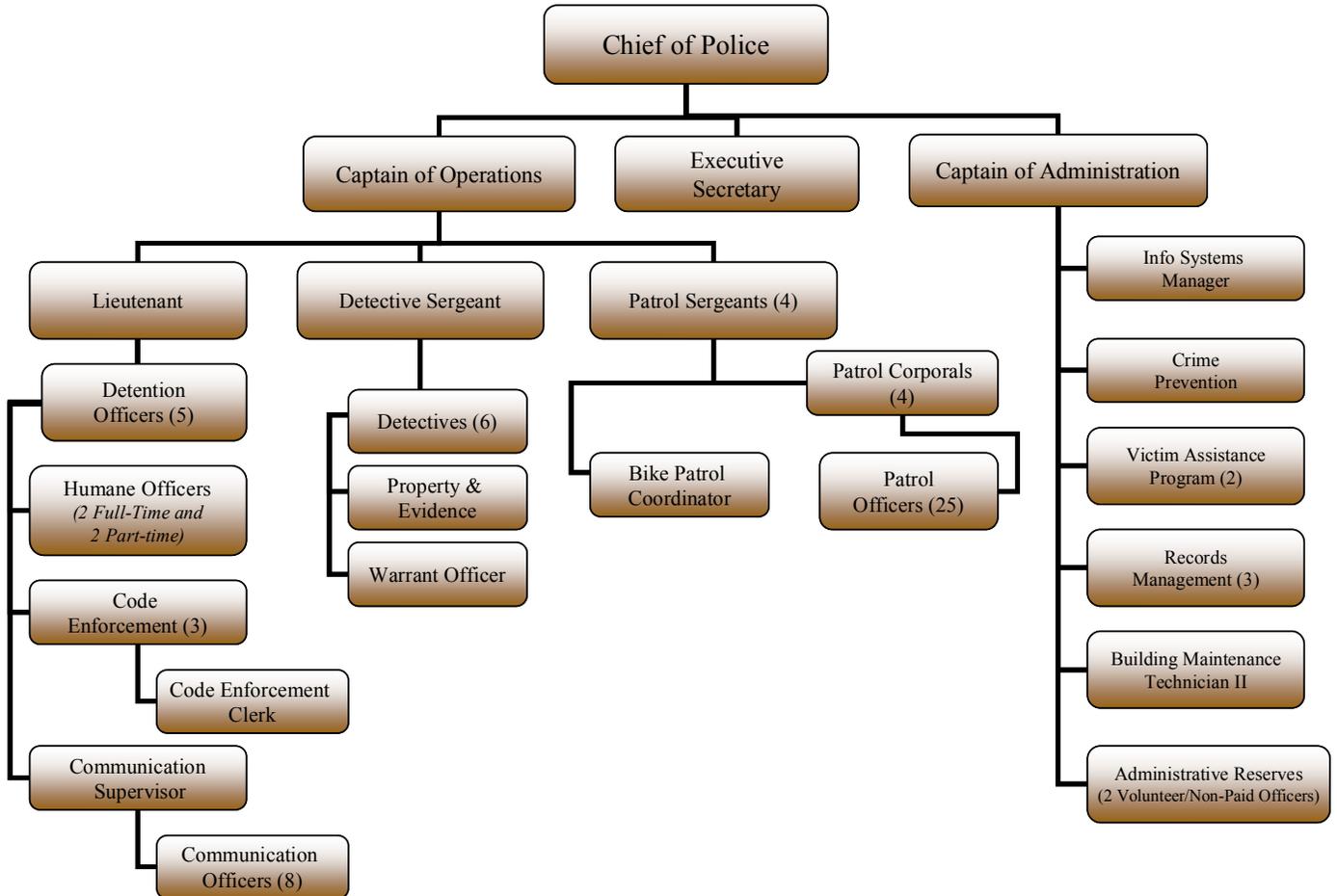


111 - General Fund/Other Requirements

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4190-3001-1041	Salary Contingency-General	0	0	0	15,575
	Total Personnel	0	0	0	15,575
Contractual Services					
4190-3001-3101	Auditing & Accounting	49,281	48,000	48,000	28,800
4190-3001-3401	Insurance-General	83,608	79,369	79,369	108,357
4190-3001-3405	Workers' Compensation	51,241	89,140	88,450	127,202
4190-3001-3406	Group Insurance	752,769	756,407	802,565	851,840
4190-3001-3407	Unemployment Insurance	18,210	20,000	30,000	20,000
4190-3001-3408	Settlement Payments	49,638	0	0	0
4190-3001-3901	Dues & Memberships	5,441	9,000	6,000	9,000
4190-3001-3912	Appraisal District Fees	36,995	36,395	36,395	36,395
4190-3001-3940	Council Contingency-Reserve for H/S	0	0	0	75,000
4190-3001-3955	Miscellaneous Debt Expenses	0	0	0	85,000
	Total Services	1,047,183	1,038,311	1,090,779	1,341,594
Interfund Transfers					
4190-3001-6222	Transfer to Fund 222	12,280	0	0	0
	Total Interfund Transfer	12,280	0	0	0
	Other Requirements	1,059,463	1,038,311	1,090,779	1,357,169



Police Department Organizational Chart





Police Department

The Alvin Police Department exists to enforce all local, state and federal statutes, as well as those adopted by its own governing council. The Department shall act to minimize preventable crimes and make every effort to identify and introduce criminal offenders to the appropriate criminal justice system.

The Department shall also strive to facilitate safe and efficient movement of people and vehicular traffic throughout the city. The Alvin Police shall also make every effort to enhance the quality of life for its citizens through the effective use of its Health Inspection services and Code Enforcement program. As an agency, the Department shall recognize the significance of employee safety/well-being, job satisfaction and high morale by providing a positive, professional work environment.

Throughout all of its endeavors, the Alvin Police shall remain committed to treating all persons with compassion, dignity and respect, regardless of the circumstance, while maintaining a mutual trust and understanding between the citizenry and their police.

GOALS

1. Reduce the number of reported vehicular accidents.
2. Reduce the number or reported crimes against property.
3. Increase the level of victim services.
4. Increase the level of public participation with police.
5. Heighten the effectiveness of the Code Enforcement & Health Inspection services.

OBJECTIVES

1. Increase the presence and visibility of the police in accident-prone areas with increased traffic enforcement efforts.
2. Redirect Crime Prevention efforts towards educating merchants and residents on how to prevent property crime victimization.
3. Continue "zero-tolerance" policy on youth/street gang activity and utilize Citizens Patrol unit in this effort.
4. Continue to produce candidates for the APD's Citizens Patrol unit through the efforts of the Citizens' Police Academy & its alumni.
5. Educate and inform the public concerning common Code and Health violations, encouraging voluntary compliance from property/business owners.

PERFORMANCE INDICATORS

1. Implement performance standard of three (3) written traffic contacts (warnings or citations) per officer per shift.
2. Conduct business security surveys of all Gordon Street businesses in FY07-08.
3. Train, educate and deploy an additional five (5) Citizen patrol members in FY07-08.
4. Publish & distribute relative Code & Health information via newspaper &/or Utility Billing flyers on a quarterly basis.



Police Department

Programs	Amended Budget 2006/07	Budget 2007/08
Law Enforcement	\$ 3,394,744	\$ 3,770,321
Support Services	1,125,181	1,191,774
Code Enforcement	165,183	181,521
Totals	\$ 4,685,109	\$ 5,143,616

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 4,175,261	\$ 4,685,109	\$ 4,620,921	\$ 5,143,616
% of City's Operating Total	20.83%	20.82%	19.70%	19.39%
Full Time Staffing Equivalent	72	76	76	78

Financial Highlights

Projected expenditures for FY 2006/07 are lower than budget mainly due to a decrease in the Code Enforcement program/personnel services. FY 2007/08 includes cost-of-living adjustments within the Support Services and Code Enforcement programs. The Collective Bargaining agreement between the Police Department and the City of Alvin was renewed for a two year period. The personnel services adjustments have been made in the Law Enforcement program. In addition, increases in contractual services and capital outlay can be noted within the programs. Council approved two additional Patrol Officer positions for FY 2007/08. Hiring for these two new positions is not scheduled to occur until April, 2008. The Law Enforcement program will be staffed by 49 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 78.



Law Enforcement Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 2,959,561	\$ 3,244,145
2000	Materials and Supplies	131,662	130,461
3000	Contractual Services	300,521	359,715
4000	Capital Outlay	6,500	36,000
8000	Reimbursement	(3,500)	0
Total		\$ 3,394,744	\$ 3,770,321

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Police Chief	V	1	1
Police Captain	*	2	2
Police Lieutenant	*	1	1
Police Sergeant	*	5	5
ID Officer	*	1	1
Corporal	*	4	4
Detectives	*	6	6
** Patrol Officer	*	24	26
Crime Prevention Officer	*	1	1
Warrant Officer	*	1	1
Information System Manager	*	1	1
Total		47	49

* Pay plan is based on Collective Bargaining Agreement

** Two additional patrol officer positions were added for FY 2007/08 (with a hiring date of 4/2008)



111 - General Fund/Law Enforcement

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4201-3501-1001	Salaries	2,034,317	2,251,421	2,251,421	2,450,705
4201-3501-1002	Vacation	(47,831)	0	0	0
4201-3501-1003	Sick Leave	894	0	0	0
4201-3501-1005	Overtime	164,125	160,708	158,231	114,000
4201-3501-1006	Longevity	41,285	41,641	41,645	42,650
4201-3501-1009	TMRS	207,234	227,074	225,929	306,819
4201-3501-1011	Social Security	171,207	184,773	183,947	208,452
4201-3501-1014	Clothing Allowance	7,000	7,250	7,250	9,000
4201-3501-1016	Certification & Education Pay	28,984	32,094	31,848	36,080
4201-3501-1017	Equipment Allowance	51,090	54,600	53,912	76,440
	Total Personnel	2,658,305	2,959,561	2,954,183	3,244,145
Supplies					
4201-3501-2101	General Office Supplies	7,267	6,000	6,000	6,000
4201-3501-2102	Magazines, Maps, Books	500	500	500	500
4201-3501-2204	Motor Vehicle Fuel	81,798	72,000	75,600	75,000
4201-3501-2208	Photographic Supplies	520	1,500	1,500	1,500
4201-3501-2209	Wearing Apparel	9,861	12,361	12,361	14,261
4201-3501-2221	Ammunition	6,122	7,500	7,500	8,000
4201-3501-2312	Motor Vehicle Supplies	0	2,500	2,500	1,000
4201-3501-2319	Bicycle Patrol Supplies	1,909	1,300	1,200	2,000
4201-3501-2401	Minor Tools & Equipment	4,737	10,869	6,500	4,200
4201-3501-2441	Safety Equipment	1,809	17,132	17,132	18,000
	Total Supplies	114,523	131,662	130,793	130,461
Contractual Services					
4201-3501-3102	Consultant Services	2,850	3,000	2,700	3,000
4201-3501-3201	Telephone Expense	40,013	43,512	42,500	59,512
4201-3501-3203	Training & Travel	24,073	23,970	23,000	23,020
4201-3501-3206	Training & Travel-Emerg Mgmt	0	0	0	7,000
4201-3501-3302	Printing & Binding	1,414	3,000	3,000	3,000
4201-3501-3401	Insurance-General	18,572	17,504	17,504	24,692
4201-3501-3604	Motor Vehicle Repairs	0	4,315	3,215	3,000
4201-3501-3608	Radio & Radar Equipment	21,222	23,770	23,770	24,220
4201-3501-3613	Public Safety Equipment/ R & M	375	3,285	3,100	3,500
4201-3501-3704	Rental Machine & Equipment	3,964	4,500	4,500	3,500
4201-3501-3901	Dues & Memberships	4,702	6,475	6,325	6,325
4201-3501-3905	Special Investigations	1,905	5,910	4,500	7,000
4201-3501-3906	Wrecker Fees	805	500	500	500
4201-3501-3949	Police Program	3,171	4,090	4,090	4,000
4201-3501-3970	Vehicle Maintenance Fees	82,800	75,600	75,600	88,200
4201-3501-3980	Vehicle Replacement Accruals	73,083	81,090	81,090	92,246
4201-3501-3999	Child Protective Program	0	0	0	7,000
	Total Services	278,949	300,521	295,394	359,715
Capital Outlay					
4201-3501-4398	Miscellaneous Police Equipment	0	6,500	6,500	36,000
	Total Capital Outlay	0	6,500	6,500	36,000
Reimbursements					
4201-3501-8175	Reimbursement	0	(3,500)	(3,500)	0
	Total Reimbursements	0	(3,500)	(3,500)	0
	Law Enforcement	3,051,777	3,394,744	3,383,370	3,770,321



Support Services Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 815,163	\$ 877,295
2000	Materials and Supplies	68,952	64,300
3000	Contractual Services	241,066	250,179
Total		\$ 1,125,181	\$ 1,191,774

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Administrative Assistant	8	1	0
* Executive Secretary	9	0	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	0
*** Communications Officer	7	0	8
*** Detention Officer	6	5	0
*** Detention Officer	7	0	5
Police Records Clerk	5	3	3
** Building Maintenance Tech I	7	1	0
** Building Maintenance Tech II	8	0	1
Humane Officer (P/T) *		2	2
Total		25	25

* The Administrative Assistant position was reclassified to Executive Secretary

** The Building Maintenance Tech I position was reclassified to a Building Maintenance Tech II

*** The Communication Officer and Detention Officer positions were reclassified to a different pay grade



111 - General Fund/Support Services

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4201-3502-1001	Salaries	562,869	615,291	607,523	675,722
4201-3502-1005	Overtime	30,583	35,000	35,000	35,000
4201-3502-1006	Longevity	8,554	10,640	9,689	11,869
4201-3502-1007	Extra Help	27,585	25,730	25,730	0
4201-3502-1009	TMRS	56,607	63,363	63,363	85,482
4201-3502-1011	Social Security	47,408	54,459	53,237	58,079
4201-3502-1014	Clothing Allowance	0	600	600	200
4201-3502-1017	Equipment Allowance	7,262	10,080	10,080	10,944
	Total Personnel	740,868	815,163	805,222	877,295
Supplies					
4201-3502-2101	General Office Supplies	0	0	0	1,000
4201-3502-2102	Magazines, Maps, Books	21	500	500	500
4201-3502-2104	Data Processing Supplies	10,590	24,830	18,000	14,000
4201-3502-2202	Institutional Supplies	2,816	2,702	2,702	3,500
4201-3502-2203	Medical Supplies	37	500	500	500
4201-3502-2204	Motor Vehicle Fuel	9,320	10,500	12,094	12,000
4201-3502-2205	Janitorial Supplies	4,074	5,200	5,000	4,000
4201-3502-2208	Photographic Supplies	297	2,000	1,500	1,500
4201-3502-2209	Wearing Apparel	2,381	5,200	3,500	6,500
4201-3502-2222	Foods	6,711	6,000	6,000	6,500
4201-3502-2305	Lab Supplies & Chemicals	1,165	1,000	1,000	1,000
4201-3502-2307	Electrical Parts & Supplies	1,075	2,750	2,750	2,800
4201-3502-2309	Paint, Lumber, Hardware	2,126	2,100	2,100	3,500
4201-3502-2401	Minor Tools & Equipment	5,167	5,250	5,250	7,000
4201-3502-2403	Computer & Printers	0	1,250	1,250	0
	Total Supplies	45,780	69,782	62,146	64,300
Contractual Services					
4201-3502-3102	Consultant Services	0	0	0	4,000
4201-3502-3106	Data Processing	22,948	36,395	37,725	0
4201-3502-3201	Telephone Expense	2,049	0	0	12,000
4201-3502-3202	Postage & Freight	2,152	2,400	1,900	1,600
4201-3502-3203	Training & Travel	8,378	7,000	7,000	9,000
4201-3502-3302	Printing & Binding	1,252	950	950	1,200
4201-3502-3402	Surety, Fidelity Bonds	426	650	650	500
4201-3502-3501	Electricity	76,900	85,000	90,517	95,000
4201-3502-3503	Water	2,753	4,000	3,600	4,000
4201-3502-3601	Building/Structure Improvements	12,804	11,750	11,400	15,000
4201-3502-3602	Fixed Plant Equipment/R&M	9,742	18,077	18,077	19,875
4201-3502-3603	Office Equipment Repairs	0	300	300	300
4201-3502-3608	Radio & Radar Equipment	(50)	0	0	810
4201-3502-3612	Fire Fighting Equipment	1,291	900	2,250	2,300
4201-3502-3704	Rental Machine & Equipment	12,170	9,048	9,048	8,000
4201-3502-3901	Dues & Memberships	0	0	0	400
4201-3502-3916	Animal Pound	21,122	25,418	26,000	28,000
4201-3502-3970	Vehicle Maintenance Fees	24,150	22,050	22,050	22,050
4201-3502-3980	Vehicle Replacement Accruals	14,932	16,298	16,298	26,144
	Total Services	213,019	240,236	247,765	250,179
	Support Services	999,667	1,125,181	1,115,133	1,191,774



Code Enforcement Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 136,984	\$ 149,751
2000	Materials and Supplies	10,770	9,105
3000	Contractual Services	17,429	22,665
Total		\$ 165,183	\$ 181,521

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

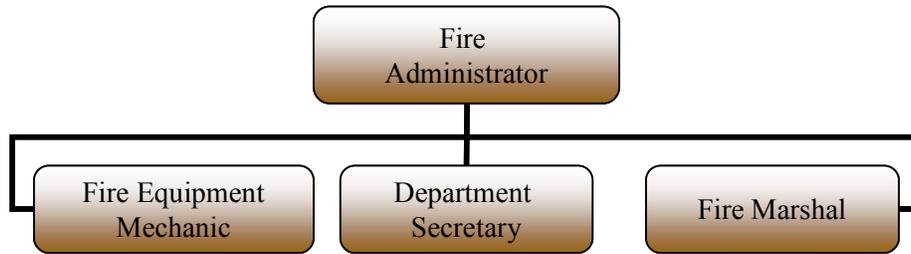


111 - General Fund/Code Enforcement

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4201-3503-1001	Salaries	84,489	109,618	73,771	119,610
4201-3503-1005	Overtime	100	3,000	500	3,000
4201-3503-1006	Longevity	840	774	747	1,166
4201-3503-1009	TMRS	7,742	11,309	8,277	14,180
4201-3503-1011	Social Security	6,550	9,404	5,799	9,635
4201-3503-1017	Equipment Allowance	1,440	2,880	780	2,160
	Total Personnel	101,160	136,984	89,874	149,751
Supplies					
4201-3503-2101	General Office Supplies	1,124	1,000	1,000	500
4201-3503-2102	Magazines, Maps, Books	0	500	500	500
4201-3503-2103	Office Copy Supplies	500	500	500	500
4201-3503-2104	Data Processing Supplies	445	615	615	0
4201-3503-2204	Motor Vehicle Fuel	1,605	3,600	2,400	2,805
4201-3503-2208	Photographic Supplies	0	300	300	500
4201-3503-2209	Wearing Apparel	564	2,285	1,000	2,500
4201-3503-2230	Field Supplies	16	300	300	300
4201-3503-2401	Minor Tools & Equipment	631	1,670	1,300	1,500
	Total Supplies	4,885	10,770	7,915	9,105
Contractual Services					
4201-3503-3102	Consultant Services	204	0	500	1,000
4201-3503-3199	Contractual Extra Help	657	0	0	0
4201-3503-3201	Telephone Expense	1,157	1,654	1,654	1,595
4201-3503-3202	Postage & Freight	3,469	4,915	4,950	4,000
4201-3503-3203	Training & Travel	3,249	3,060	3,060	3,000
4201-3503-3302	Printing & Binding	0	230	230	500
4201-3503-3303	Photographs/Blue Prints	0	75	75	135
4201-3503-3603	Office Equipment Repairs	0	0	165	165
4201-3503-3608	Radio & Radar Equipment	0	110	110	270
4201-3503-3901	Dues & Memberships	262	385	385	0
4201-3503-3922	Mowing	8,773	7,000	13,500	12,000
	Total Services	17,771	17,429	24,629	22,665
	Code Enforcement	\$ 123,817	\$ 165,183	\$ 122,418	\$ 181,521



Fire Department Organizational Chart





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 volunteer (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.

Accomplishments for FY2006-2007

- Hired 6 Contract Part Time Assistant Fire Inspectors to assist in Investigations and Inspections
- Started Construction on Station #3 at FM 1462 & Rowan Burton
- Purchased Two Replacement Pumpers
- Submitted Grant to FEMA for 2006-2007
- Replaced Paging System for all Firefighters
- Purchased Two additional Outfitted Rescue Boats
- Replaced Concrete Ramps in front of Station #1
- Receive Texas Forestry Grant in the amount \$28,000 to purchase New Brush Truck
- Purchased Hazardous Material (Haz-Mat) Trailer through Donated Funds

Goals for FY2007 - 2008

- Complete Construction of Fire Station #3 at FM 1462 and Rowan Burton
- Purchase and Install Standby Generator for Station #2
- Put 2 New Pumpers into Service
- Add 5 Additional Firefighters to Department making a total of 70 Volunteer Fire Fighters

Objective for FY2007 - 2008

- Complete Construction of Fire Station #3. The Completion Date is set for December 19, 2007
- Complete the Purchase and Installation of Backup Power Supply by the Start of Hurricane Season 2008
- Receive Two New Pumpers by April 2008 and put them into Service by June 2008
- Recruit 5 Additional Firefighters by January 2008 and Train them for Full Service by May 2008

Major Budget Items FY2007- 2008

- Pension Increase and Addition of 5 Additional Firefighters Pension - \$6,360
- Additional Wearing Apparel for 5 Additional Firefighters \$6,000



Fire Department

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 214,096	\$ 225,297
2000	Materials and Supplies	78,895	88,295
3000	Contractual Services	319,836	357,434
4000	Capital Outlay	33,860	0
Total		\$646,687	\$671,026

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fire Department Administrator	V	1	1
Fire Equipment Mechanic	8	1	1
Department Secretary	6	1	1
Fire Marshal	12	1	1
Total		4	4

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 834,168	\$ 646,687	\$ 634,973	\$ 671,026
% of City's Operating Total	4.49%	3.31%	3.25%	3.12%
Full Time Staff	4	4	4	4

Financial Highlights

Projected expenditures for FY 2006/07 are slightly lower than budget due to a decrease in expenditures for material & supplies and contractual services. FY 2007/08 budget increased due to cost-of-living adjustments, pension contribution increase (5 additional firefighters) and increases in various accounts due to inflation and rising fuel costs.



111 - General Fund/Fire Department

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4202-4001-1001	Salaries	169,621	172,099	172,099	177,284
4202-4001-1005	Overtime	5,062	4,000	4,000	5,000
4202-4001-1006	Longevity	3,818	5,058	5,058	5,058
4202-4001-1009	TMRS	15,796	16,755	16,755	21,212
4202-4001-1011	Social Security	13,275	14,024	14,024	14,503
4202-4001-1017	Equipment Allowance	0	960	960	1,040
4202-4001-1020	Fire Vol. Stipend	1,200	1,200	1,200	1,200
	Total Personnel	208,772	214,096	214,096	225,297
Supplies					
4202-4001-2101	General Office Supplies	1,925	1,750	1,750	2,250
4202-4001-2102	Magazines, Maps, Books	753	1,100	1,100	1,500
4202-4001-2103	Office Copy Supplies	596	750	750	750
4202-4001-2201	Oil & Grease	810	700	700	700
4202-4001-2203	Medical Supplies	396	600	500	600
4202-4001-2204	Motor Vehicle Fuel	16,089	16,000	16,000	17,000
4202-4001-2205	Janitorial Supplies	1,116	1,400	1,400	1,400
4202-4001-2206	Recreational Supplies	2,351	2,600	2,000	3,200
4202-4001-2208	Photographic Supplies	195	92	92	492
4202-4001-2209	Wearing Apparel	23,801	26,460	26,000	32,000
4202-4001-2240	Fire Prevention Program	8,322	8,500	8,500	9,000
4202-4001-2301	Supplies-Building & Grounds	429	700	600	700
4202-4001-2307	Electrical Parts & Supplies	247	300	300	300
4202-4001-2309	Paint, Lumber, Hardware	1,031	1,500	1,500	1,500
4202-4001-2312	Motor Vehicle Supplies	2,726	3,673	2,000	4,133
4202-4001-2315	Fire Fighting Equipment	7,232	8,630	8,630	8,630
4202-4001-2401	Minor Tools & Equipment	2,434	4,140	3,000	4,140
	Total Supplies	70,453	78,895	74,822	88,295
Contractual Services					
4202-4001-3103	Legal Services	179	200	180	200
4202-4001-3104	Medical Services -Pre Emp.	2,262	3,500	3,500	4,000
4202-4001-3199	Miscellaneous Extra Help	1,120	9,100	9,000	15,000
4202-4001-3201	Telephone Expense	9,620	11,332	11,332	8,332
4202-4001-3202	Postage & Freight	255	1,150	300	1,150
4202-4001-3203	Training & Travel	24,565	30,945	30,945	34,922
4202-4001-3302	Printing & Binding	318	600	600	600
4202-4001-3403	Insurance - Motor Equipment	12,619	13,576	13,566	17,048
4202-4001-3404	Insurance - Accident	5,067	5,300	5,300	5,300
4202-4001-3501	Electricity	21,431	25,475	25,475	30,600
4202-4001-3502	Gas	1,319	2,000	2,000	2,000
4202-4001-3503	Water	1,300	2,000	2,000	2,800
4202-4001-3601	Building/Structure Improvements	4,892	9,000	9,000	9,000
4202-4001-3602	Fixed Plant Equipment/ R&M	8,644	4,000	4,000	4,000
4202-4001-3603	Office Equipment Repairs	378	1,200	1,200	3,550
4202-4001-3604	Motor Vehicle Repairs	14,597	20,000	15,000	20,000
4202-4001-3608	Radio & Radar Equipment	10,445	11,020	11,020	11,820
4202-4001-3612	Fire Fighting Equipment	13,843	15,730	15,000	15,730
4202-4001-3702	Rental of Office Equipment	615	1,485	1,000	2,485
4202-4001-3704	Rental Machine & Equipment	400	450	445	450
4202-4001-3710	Other Rental	1,439	1,600	1,600	3,200
4202-4001-3901	Dues & Memberships	2,810	2,635	2,635	3,000
4202-4001-3902	Laundry & Cleaning	223	400	200	400
4202-4001-3903	Exterminations/Disinfectants	745	1,200	1,200	1,770

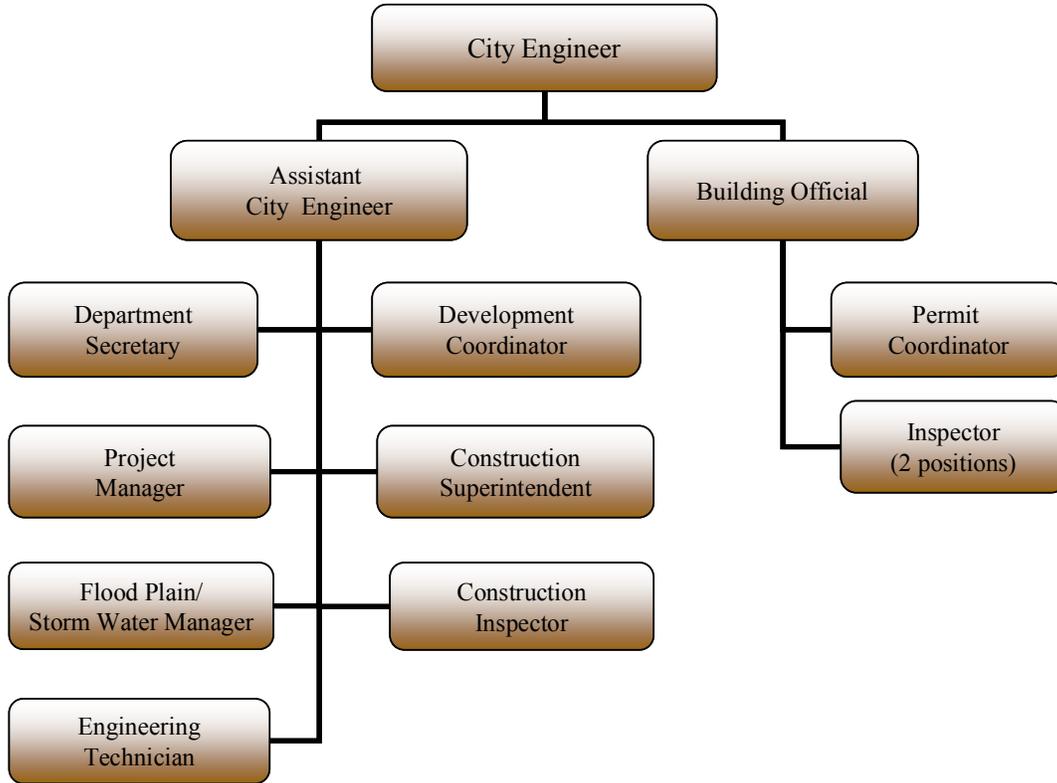


111 - General Fund/Fire Department

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
4202-4001-3904	Janitorial Services	1,919	2,379	2,379	3,000
4202-4001-3906	Wrecker Fees	0	575	400	575
4202-4001-3914	Pension Contribution	60,605	92,460	92,460	98,820
4202-4001-3970	Vehicle Maintenance Fees	27,600	25,200	25,200	28,350
4202-4001-3980	Vehicle Replacement Accruals	23,219	25,324	25,324	29,332
	Total Services	252,429	319,836	312,261	357,434
Capital Outlay					
4202-4001-4303	Motor Vehicles	302,514	0	0	0
4202-4001-4307	Radio & Radar Equipment	0	28,860	28,825	0
4202-4001-4399	Miscellaneous Equipment	0	5,000	4,969	0
	Total	302,514	33,860	33,794	0
	Fire Department	\$ 834,168	\$ 646,687	\$ 634,973	\$ 671,026



Engineering Department





Engineering Department

The department consists of two major components, the Engineering program and the Inspection program.

The engineering program provides engineering planning, in-house engineering design of small projects, and construction administration of both Alvin capital projects and subdivision infrastructure construction projects. Projects worked on include construction of new sanitary sewers, potable water lines, storm sewers, sidewalks, sewage lift stations, elevated water storage towers, and paving projects. The department maintains a construction schedule that monitors construction progress and project finances for all capital projects awarded by the competitive bid process.

Engineering through an engineering review process ensures that subdivision plats and construction plans are in conformance with Alvin’s applicable ordinances and approved construction details and standards.

The inspection program’s goal is to ensure that new home and commercial buildings are built according to the adopted building codes thereby protecting the health, safety, and general welfare of the public. New homes are inspected by building inspectors whereas new public infrastructure is inspected by construction inspectors.

Two members of the engineering program provide support to other City departments, outside consultants, and the public by maintaining a GIS mapping system accessible via Alvin’s City website. They maintain a modern computer mapping system that contains topographic data, utility locations, floodplain delineation, voting districts, tax parcel identification, trash pickup zones, and various other features.

Performance Indicators

	Budgeted <u>2006/07</u>	Projected <u>2006/07</u>	Budgeted <u>2007/08</u>
Respond to citizen/department request within 7 days	95%	95%	95%
Negotiate & award engineering design contracts to outside consultants= 3 Projects	90%	90%	90%
Perform engineering design under City Engineer on an in-house basis= 2 Projects	95%	95%	95%
Bid & award construction projects for Water, Sewer, WW & paving=5 Projects	95%	95%	95%



Engineering Department

	<u>Budgeted 2006/07</u>	<u>Projected 2006/07</u>	<u>Budgeted 2007/08</u>
Inspect & supervise construction on City of Alvin projects=5 Projects	95%	95%	95%
Inspect and supervise construction on subdivision projects= 3 Projects	90%	90%	90%
Conduct predevelopment meetings on a weekly basis= 1.5 meetings per week	90%	90%	90%
Review subdivision plats & move to Planning Commission= 1.5 plats per month	95%	95%	95%
Respond to citizen & department requests within 7 days=2 per week	95%	95%	95%
Update project status reports on a monthly basis= 1 time for 12 months	95%	95%	95%
Input as-built records into GIS within 60 days of completion	90%	90%	90%



Engineering Department

Programs	Amended Budget 2006/07	Budget 2007/08
Engineering	\$ 334,151	\$ 270,107
Inspections	293,533	293,360
Totals	\$ 627,684	\$ 563,467

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 578,231	\$ 627,684	\$ 568,385	\$ 563,467
% of City's Operating Total	3.12%	3.22%	2.91%	2.62%
Full Time Staff	13	13	13	13

Financial Highlights

Projected expenditures for FY 2006/07 are lower mainly due to a decrease in personnel services expenditures for the year. FY 2007/08 reflects a reduction due to an increase in the reimbursement from the Street Program..



Engineering Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 514,859	\$ 536,575
2000	Materials and Supplies	18,855	17,060
3000	Contractual Services	100,437	101,472
4000	Capital Outlay	0	15,000
8000	Reimbursements	(300,000)	(400,000)
Total		\$ 334,151	\$ 270,107

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	14	1	1
Construction Inspector	12	1	1
Engineering Technician	10	1	1
Total		9	9



111 - General Fund/Engineering

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4240-5001-1001	Salaries	384,865	420,235	389,432	431,586
4240-5001-1005	Overtime	301	8,000	3,764	7,000
4240-5001-1006	Longevity	7,685	8,607	8,070	9,058
4240-5001-1009	TMRS	35,250	40,631	37,391	50,810
4240-5001-1011	Social Security	28,615	33,786	29,470	34,521
4240-5001-1018	Auto Allowance	2,769	3,600	3,600	3,600
	Total Personnel	459,485	514,859	471,727	536,575
Supplies					
4240-5001-2101	General Office Supplies	2,709	3,500	3,400	3,500
4240-5001-2102	Magazines, Maps, Books	255	200	200	200
4240-5001-2103	Office Copy Supplies	448	300	300	500
4240-5001-2107	Drafting Supplies	1,032	1,000	1,000	1,000
4240-5001-2203	Medical Supplies	45	60	60	60
4240-5001-2204	Motor Vehicle Fuel	4,543	4,000	3,200	4,000
4240-5001-2208	Photographic Supplies	0	500	250	200
4240-5001-2209	Wearing Apparel	0	200	200	200
4240-5001-2230	Engineering Field Supplies	194	400	400	400
4240-5001-2401	Minor Tools & Equipment	2,834	6,835	6,500	7,000
4240-5001-2403	Computer Hardware	0	1,860	1,500	0
	Total Supplies	12,061	18,855	17,010	17,060
Contractual Services					
4240-5001-3102	Consultant Services	17,651	22,500	22,500	50,000
4240-5001-3111	Planning Services	23,124	27,000	27,000	0
4240-5001-3120	Software Maintenance & License	2,040	5,000	2,500	5,000
4240-5001-3201	Telephone Expense	7,267	8,698	8,550	8,100
4240-5001-3202	Postage & Freight	482	1,000	1,000	1,200
4240-5001-3203	Training & Travel	2,402	6,000	3,500	5,000
4240-5001-3302	Printing & Binding	296	300	300	200
4240-5001-3303	Photographs/Blue Prints	0	500	250	300
4240-5001-3608	Radio & Radar Equipment	90	0	0	0
4240-5001-3702	Rental of Office Equipment	10,429	10,925	10,500	7,800
4240-5001-3901	Dues & Memberships	150	1,500	1,300	1,500
4240-5001-3970	Vehicle Maintenance Fees	13,800	12,600	12,600	15,750
4240-5001-3980	Vehicle Replacement Accruals	3,273	4,414	4,414	6,622
	Total Services	81,005	100,437	94,414	101,472
Capital Outlay					
4240-5001-4302	Fixed Plant Equipment	0	0	2,840	0
4240-5001-4303	Motor Vehicles	0	0	0	15,000
	Total Capital Outlay	0	0	2,840	15,000
Reimbursements					
4240-5001-8211	Reimbursement from Street	(200,000)	(300,000)	(300,000)	(400,000)
	Total Reimbursements	(200,000)	(300,000)	(300,000)	(400,000)
	Engineering	\$ 352,551	\$ 334,151	\$ 285,991	\$ 270,107



Inspection Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 207,809	\$ 220,225
2000	Materials and Supplies	14,450	16,250
3000	Contractual Services	56,274	56,885
4000	Capital Outlay	15,000	0
Total		\$ 293,533	\$ 293,360

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

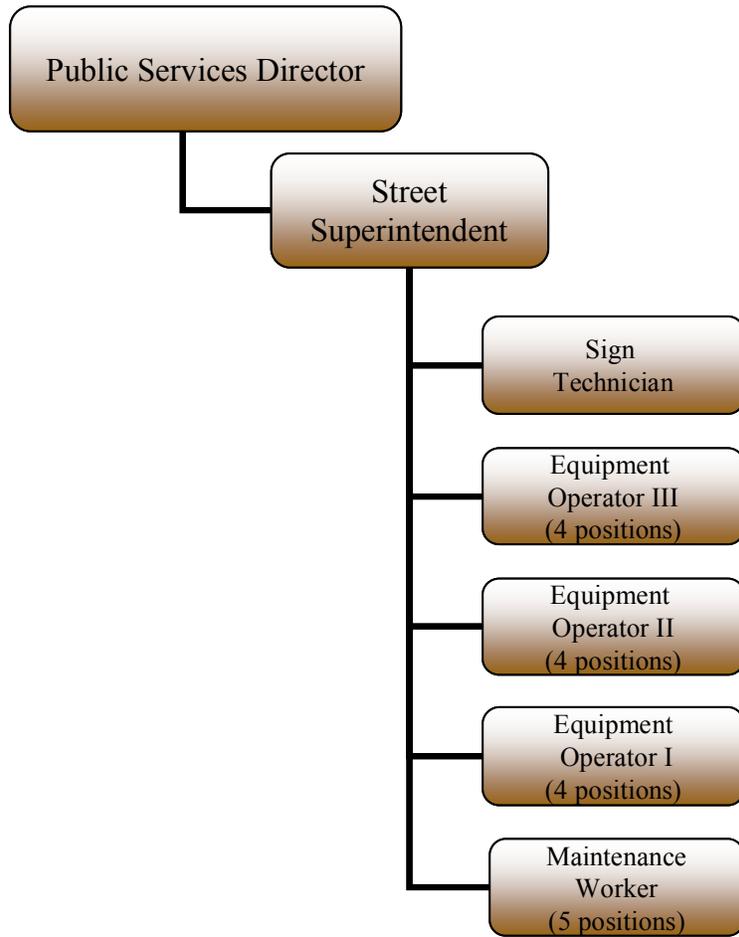


111 - General Fund/Inspections

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4240-5002-1001	Salaries	154,143	167,922	167,088	174,177
4240-5002-1005	Overtime	581	5,000	2,500	5,000
4240-5002-1006	Longevity	5,361	5,641	5,580	6,026
4240-5002-1009	TMRS	14,306	15,968	15,968	20,854
4240-5002-1011	Social Security	12,015	13,278	13,278	14,168
	Total Personnel	186,406	207,809	204,414	220,225
Supplies					
4240-5002-2101	General Office Supplies	1,997	2,500	2,000	2,000
4240-5002-2102	Magazines, Maps, Books	747	700	700	3,000
4240-5002-2103	Office Copy Supplies	273	600	600	600
4240-5002-2104	Data Processing Supplies	0	500	500	500
4240-5002-2204	Motor Vehicle Fuel	2,818	6,000	6,000	6,000
4240-5002-2208	Photographic Supplies	0	100	0	100
4240-5002-2209	Wearing Apparel	210	400	350	400
4240-5002-2230	Field Supplies	68	150	100	150
4240-5002-2401	Minor Tools & Equipment	3,297	3,500	2,500	3,500
	Total Supplies	9,408	14,450	12,750	16,250
Contractual Services					
4240-5002-3102	Consultant Services	11,175	15,000	12,000	15,000
4240-5002-3201	Telephone Expense	4,763	5,442	5,100	5,442
4240-5002-3202	Postage & Freight	393	500	450	500
4240-5002-3203	Training & Travel	1,146	5,000	4,500	5,000
4240-5002-3302	Printing & Binding	641	1,000	500	1,000
4240-5002-3303	Photographs/Blue Prints	0	100	50	100
4240-5002-3603	Office Equipment Repairs	0	300	150	300
4240-5002-3901	Dues & Memberships	346	700	600	700
4240-5002-3907	Demolition of Building	2,520	15,000	15,000	15,000
4240-5002-3970	Vehicle Maintenance Fees	6,900	9,450	9,450	9,450
4240-5002-3980	Vehicle Replacement Accruals	1,982	3,782	3,782	4,393
	Total Services	29,866	56,274	51,582	56,885
Capital Outlay					
4240-5002-4303	Motor Vehicles	0	15,000	13,648	0
	Total Capital Outlay	0	15,000	13,648	0
	Inspections	\$ 225,680	\$ 293,533	\$ 282,394	\$ 293,360



Street Program Organizational Chart





Street Program

The department's mission is to provide safe roads for traveling, adequate drainage to prevent homes from flooding, and mowing R.O.W.'s and other traffic related services for the residents, businesses, and visitors of Alvin. The department staff is responsible for improving and maintaining more than 170 miles of streets along with storm sewers and open ditches, 4,000 traffic signs and informational signs including eight traffic signals, school zone flashers, maintaining pavement markings, and other special projects.

Accomplishments for FY 2006-07

- Performed 3.5 miles of drainage improvements on open-ditches throughout the City
- Crack sealed 4.5 miles of asphalt and concrete streets.
- Contracted and administered the Concrete Repair Program targeted for small repairs on driveways, sidewalks, curbs, and streets.
- Implemented a monthly ROW mowing schedule.
- Purchased street sweeper and utilized in-house labor to sweep streets on a monthly schedule.
- Installed or replaced traffic regulatory and informational signs within 1 day from date of reporting.
- Performed maintenance and repair of all school zone flashers and software program from the school district.

Objectives for FY 2007-08

- Repair reported potholes within 24 hours.
- Complete the development of the GBA work order system to track maintenance and repair costs of tasks and projects to prepare monthly performance reports.
- Complete 4 miles of drainage improvements on open ditches throughout the city.
- Replace pavement at utility cuts within one week of completion of the repair.
- Enter daily work orders within 5 days of job completion.
- Crack seal 5 miles of cracks in concrete and asphalt streets.
- Continue the Concrete Repair Program.
- Continue monthly ROW mowing schedule.
- Continue street sign, signal maintenance and replacement program.



Street Program

PERFORMANCE INDICATORS

	<u>2006-07 Target</u>	<u>2006-07 Accomplished</u>	<u>2007-08 Target</u>
Repair potholes within 48 hours	150	176	200
Clean storm sewer	3,000 feet	4,000 feet	4,600 feet
Perform drainage improvements	3 miles	3.5 miles	4 miles
Remove debris on streets through Monthly street sweeping program	500 cu. yds.	600 cu. yds.	800 cu. yds.
Reduction of drainage complaints from prior year	120	100	80



Street Program

CATEGORY	AMENDED BUDGET 2006/07	BUDGET 2007/08
1000 Personnel Services	\$ 673,087	\$ 750,448
2000 Materials and Supplies	200,784	209,000
3000 Contractual Services	906,645	1,084,375
4000 Capital Outlay	165,000	137,456
6000 Interfund Transfers	0	0
8000 Reimbursements	(1,945,516)	(2,181,279)
Total	\$ 0	\$ 0

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Street Superintendent	II	1	1
Equipment Operator III	9	4	4
Equipment Operator II	8	4	4
* Equipment Operator I	6	2	3
Sign & Traffic Signal Technician	6	1	1
* Maintenance Worker	3	5	6
Total		17	19

**Two new positions were added for fiscal year 2007/08; One Equipment Operator I position and one Maintenance Worker position*

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 1,573,870	\$ 1,945,516	\$ 1,815,190	\$ 2,181,279
% of City's Operating Total	8.48%	9.97%	9.30%	10.14%
Full Time Staff	16	17	17	19

Financial Highlights

Projected expenditures for FY 2006/07 are lower mainly due to a decrease in expenditures for personnel services and materials & supplies. FY 2007/08 reflects a budget increase due to cost-of-living adjustments, additional funds allocated for contractual services and an increase in personnel. Two additional positions were added this fiscal year; one Equipment Operator I position and one Maintenance Worker position. The Street program is staffed by nineteen (19) full time employees.



111 - General Fund/Public Service - Street

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4301-5501-1001	Salaries	483,488	550,625	492,291	605,158
4301-5501-1002	Vacation	(7,311)	0	0	0
4301-5501-1005	Overtime	8,779	14,000	13,507	17,000
4301-5501-1006	Longevity	7,588	8,400	7,350	8,949
4301-5501-1007	Extra Help	694	3,000	500	0
4301-5501-1009	TMRS	44,507	52,996	46,672	71,062
4301-5501-1011	Social Security	37,458	44,066	38,741	48,279
	Total Personnel	575,204	673,087	599,061	750,448
Supplies					
4301-5501-2204	Motor Vehicle Fuel	43,365	40,000	48,650	42,000
4301-5501-2208	Photographic Supplies	119	200	100	200
4301-5501-2209	Wearing Apparel	166	750	750	1,000
4301-5501-2232	Signs & Markers	17,149	20,000	17,800	20,000
4301-5501-2301	Supplies-Buildings & Grounds	498	500	250	1,000
4301-5501-2302	Street & Bridge Supplies	95,420	120,934	85,000	125,000
4301-5501-2307	Electrical Parts & Supplies	25	200	0	1,000
4301-5501-2308	Welding Supplies	29	200	200	500
4301-5501-2309	Paint, Lumber, Hardware	682	1,000	1,000	1,000
4301-5501-2310	Chemicals & Insecticides	2,116	2,500	2,500	2,500
4301-5501-2314	Signal Systems	1,219	800	250	800
4301-5501-2401	Minor Tools & Equipment	3,664	5,000	3,500	5,000
4301-5501-2403	Computer Hardware	1,400	1,700	1,500	0
4301-5501-2441	Safety Equipment	1,010	2,000	2,000	4,000
4301-5501-2500	Specialized Equipment	4,538	5,000	5,000	5,000
	Total Supplies	171,399	200,784	168,500	209,000
Contractual Services					
4301-5501-3102	Consultant Services	200,000	300,000	300,000	400,000
4301-5501-3199	Contractual Extra Help	0	0	0	3,000
4301-5501-3201	Telephone Expense	8,342	8,154	9,950	9,000
4301-5501-3203	Training & Travel	1,337	2,100	2,100	2,000
4301-5501-3303	Photographs/Blueprints	18	200	0	200
4301-5501-3401	General Insurance	21,587	29,841	29,841	29,074
4301-5501-3405	Worker's Comp Insurance	18,885	27,070	27,450	38,629
4301-5501-3406	Group Insurance	103,508	95,623	95,623	95,623
4301-5501-3501	Electricity	218,053	200,000	200,000	220,000
4301-5501-3601	Building/Structure Improvement	0	6,750	6,750	0
4301-5501-3602	Fixed Plant Equip/R & M	0	14,066	14,066	2,000
4301-5501-3605	Traffic Lights	0	250	250	3,000
4301-5501-3608	Radio & Radar Equipment	2,192	3,450	2,000	3,450
4301-5501-3615	Small Engine/ R & M	471	1,500	1,300	1,500
4301-5501-3704	Rental Machine & Equipment	3,351	0	0	5,000
4301-5501-3708	Uniform Rental	4,531	6,000	5,000	6,500
4301-5501-3901	Dues & Memberships	0	400	200	500
4301-5501-3904	Janitorial Services	4,985	7,000	7,000	7,000
4301-5501-3923	Grounds Maintenance Contract	6,304	7,000	7,000	7,000
4301-5501-3924	Street Sweeping Expenses	12,720	0	0	40,000
4301-5501-3970	Vehicle Maintenance Fees	125,400	124,000	124,000	137,700
4301-5501-3980	Vehicle Replacement Accruals	54,522	73,241	73,241	73,199
	Total Services	786,206	906,645	905,771	1,084,375

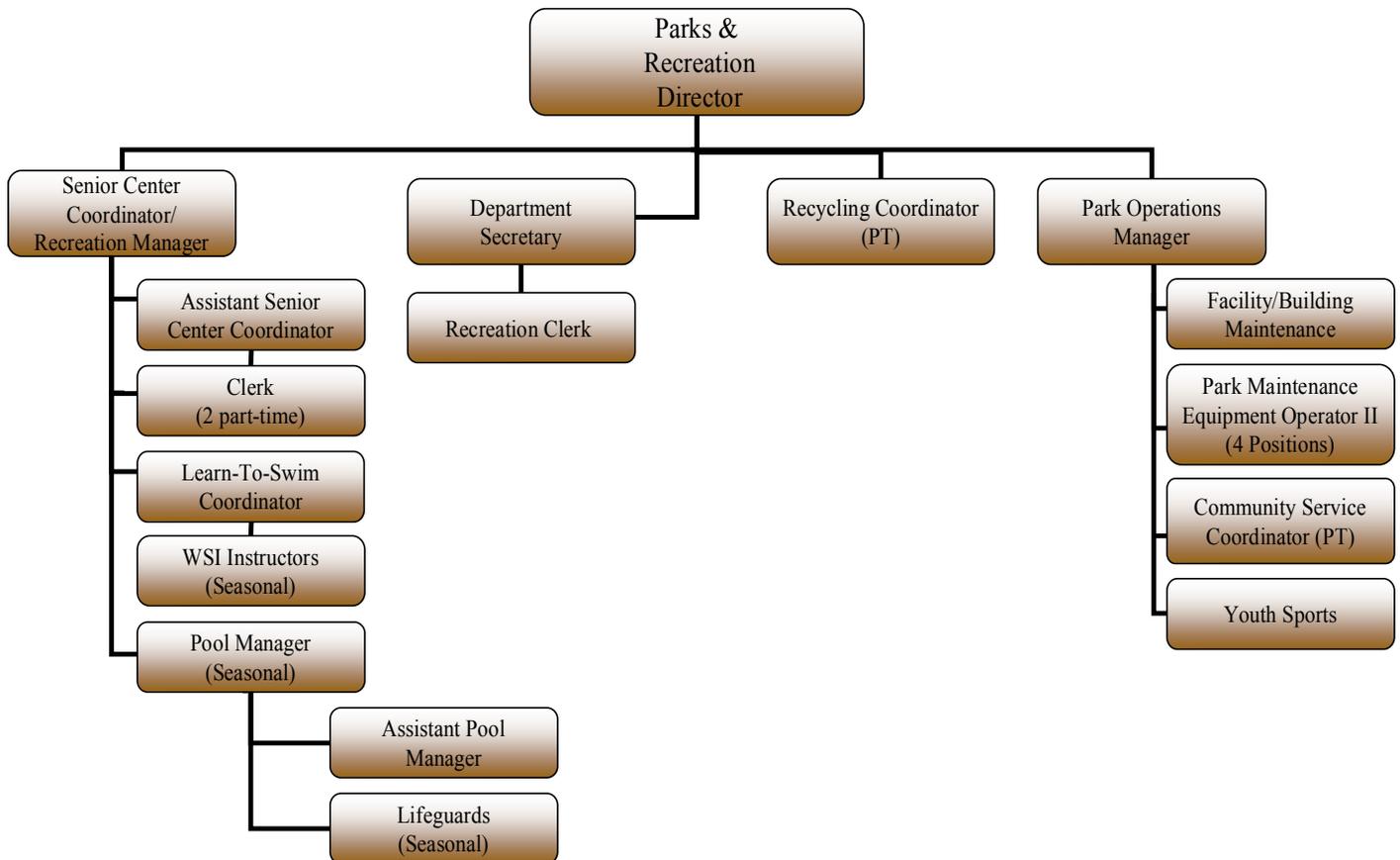


111 - General Fund/Public Service - Street

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Capital Outlay					
4301-5501-4201	Building Fixtures	0	13,045	2,950	25,000
4301-5501-4302	Fixed Plant Equipment	9,456	0	0	
4301-5501-4303	Motor Vehicle	0	10,889	10,889	0
4301-5501-4304	Mobile Equipment	3,000	141,066	141,066	112,456
	Total Capital Outlay	12,456	165,000	154,905	137,456
Less Reimbursements					
4301-5501-8207	Sales Tax Fund	(1,573,870)	(1,945,516)	(1,815,190)	(2,181,279)
	Total Less Reimbursements	(1,573,870)	(1,945,516)	(1,815,190)	(2,181,279)
	Total Public Services - Street	\$ (28,606)	\$ 0	\$ 13,047	\$ 0



Parks & Recreation Department Organizational Chart





Parks & Recreation Department

Programs	Amended Budget 2006/07	Budget 2007/08
Administration	\$ 222,596	\$ 250,822
Recreation	198,046	204,879
Parks Maintenance	427,784	411,189
Seniors Center	154,716	158,561
Hike & Bike	1,068	1,000
Museum	17,600	24,500
Facility Maintenance	62,892	68,495
Depot	4,800	6,500
Totals	\$ 1,089,502	\$ 1,125,946

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 918,422	\$ 1,089,502	\$ 1,018,475	\$ 1,125,946
% of City's Operating Total	4.95%	5.58%	5.22%	5.23%
Full Time Staff	11.5	11.5	11.5	11

Financial Highlights

Projected expenditures for FY 2006/07 are lower due to a decrease in expenditures within the Parks Administration program and the Parks Maintenance program. FY 2007/08 reflects an increase due to changes in personnel services (cost-of-living adjustments, reclassification of EO I's to EO II's, deletion of two part-time positions, and the addition of one full-time Recreation Clerk). Also, additional funds were budgeted in the Museum program.



Parks Administration Program

The mission of the Alvin Parks and Recreation Department is to provide quality parks and leisure opportunities to all Alvin citizens with a vision to meet the needs of the future citizens.

OBJECTIVES

- To provide cooperative, administrative and physical assistance to other City Departments when needed.
- To respond to requests made by the public in a timely manner.
- To work with and provide support to local civic and athletic groups ensuring program availability, and also act as the “point of contact” for numerous varied activities, festivals and parades. Some of the special community annual events are Crawfest, Frontier Day and Tour de Braz.
- To provide support to the Parks Board, Senior Citizens Board and Museum Board.
- To provide available work area and appropriate activities for community service workers.

PERMORMANCE INDICATORS

	<u>Budgeted 2006-2007</u>	<u>Projected 2006-2007</u>	<u>Budgeted 2007-2008</u>
<i>Community Service Hours</i>	9901	14850	15000
<i>Number of Bags Filled</i>	801	1200	1500
<i>Special Community Events</i>	6	6	6
<i>Number of Grants Received</i>	3	3	2
<i>Number of Awards Received</i>	3	3	1



Parks Administration Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 183,714	\$ 203,949
2000	Materials and Supplies	2,828	2,170
3000	Contractual Services	36,054	44,703
Total		\$ 222,596	\$ 250,822

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Parks & Recreation	V	1	1
* Recreation Superintendent	II	1	0
* Parks Operations Manager	I	0	1
Department Secretary	6	1	1
** Part-time Clerk	6	1	0
** Recreation Clerk	5	0	1
Total		4	4

* During FY 2006/07 the Parks Department was re-organized . The Recreation Superintendent position was eliminated and a new position called Parks Operations Manager was created.

** In FY 2007/08 two part-time clerical positions: one in the Community Service program and one in the Administration program were eliminated and a new Recreation Clerk position was created.



111 - General Fund/Parks Administration

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4501-7501-1001	Salaries	158,661	150,820	132,330	165,541
4501-7501-1006	Longevity	2,257	2,541	2,229	2,374
4501-7501-1009	TMRS	14,671	13,806	12,359	19,313
4501-7501-1011	Social Security	11,869	12,946	9,812	13,121
4501-7501-1018	Auto Allowance	3,923	3,600	3,600	3,600
	Total Personnel	191,382	183,714	160,330	203,949
Supplies					
4501-7501-2101	General Office Supplies	555	1,000	700	1,000
4501-7501-2102	Magazines, Maps & Books	191	720	120	120
4501-7501-2103	Office Copy Supplies	454	600	500	600
4501-7501-2205	Janitorial Supplies	185	300	200	300
4501-7501-2208	Photographic Supplies	19	108	50	50
4501-7501-2222	Foods	87	100	100	100
	Total Supplies	1,491	2,828	1,670	2,170
Contractual Services					
4501-7501-3102	Consultant Services	7,423	2,000	2,000	2,000
4501-7501-3201	Telephone Expense	7,888	9,032	9,032	8,500
4501-7501-3202	Postage & Freight	506	500	250	550
4501-7501-3203	Training & Travel	3,826	3,320	3,320	4,000
4501-7501-3301	Advertising & Public Notices	700	2,648	2,833	2,833
4501-7501-3302	Printing & Binding	6,796	5,280	6,200	6,480
4501-7501-3501	Electricity	3,367	5,000	5,461	5,300
4501-7501-3503	Water	479	600	475	600
4501-7501-3603	Office Equipment Repairs	233	200	100	800
4501-7501-3608	Radio & Radar Equipment	(4)	0	0	0
4501-7501-3702	Rental Office Equipment	3,197	4,924	3,252	9,100
4501-7501-3704	Rental of Machinery & Equipment	0	750	750	0
4501-7501-3901	Dues & Memberships	1,280	1,800	1,800	1,540
4501-7501-3904	Janitorial Services	0	0	0	3,000
	Total Services	35,691	36,054	35,473	44,703
	Park Administration	\$ 228,563	\$ 222,596	\$ 197,473	\$ 250,822



Parks Recreation Program

The Recreation program provides support and activities for all age groups including civic and athletic groups, offering special events year round and summer programs.

OBJECTIVES

- Provide the public with quality recreational and picnic facilities in the Alvin community.
- Provide the atmosphere of cooperation between providers of recreational activities throughout the community.
- Provide diverse year round and summer programming for all members of the community.
- Provide efficient and equitable allocation of resources.
- Provide a high level of summer program instruction by hiring qualified personnel.
- Provide quality annual special events for the Alvin area citizens. Current annual events include Fish Fest, Trick or Treat Trail, Daddy Daughter Dance, Mother Daughter Tea, Santa Claus Mailbox, Easter Eggstravaganza, Punt Pass Kick Competition, July 4th Fireworks, Splashmania, and Labor Day Concert/Fireworks/BBQ at Kroger's.

PERFORMANCE INDICATORS

	<u>Budgeted 2006-2007</u>	<u>Projected 2006-2007</u>	<u>Budgeted 2007-2008</u>
<i>Number of Special Events</i>	10	10	12
<i>Softball Fields in Use</i>	8	8	8
<i>Baseball Field in Use</i>	11	11	11
<i>Number of Programs</i>	20	20	20+
<i>Number of Year-Round Aquatic Programs</i>	3	3	3
<i>Number of Learn-to-Swim Classes</i>	62	62	62



Parks Recreation Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 74,279	\$ 74,279
2000	Materials and Supplies	11,749	15,100
3000	Contractual Services	112,018	115,500
Total		\$ 198,046	\$ 204,879

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



111 - General Fund/Parks Recreation

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4501-7502-1005	Overtime	238	0	0	0
4501-7502-1007	Extra Help	57,582	69,000	58,824	69,000
4501-7502-1011	Social Security	4,423	5,279	3,200	5,279
	Total Personnel	62,243	74,279	62,024	74,279
Supplies					
4501-7502-2203	Medical Supplies	336	75	50	350
4501-7502-2208	Photographic Supplies	350	250	250	250
4501-7502-2222	Foods	31	100	50	100
4501-7502-2239	Recreation Program Supplies	7,448	10,275	8,500	13,000
4501-7502-2401	Minor Tools & Equipment	250	549	548	900
4501-7502-2441	Safety Equipment	482	500	500	500
	Total Supplies	8,897	11,749	9,898	15,100
Contractual Services					
4501-7502-3199	Contractual Extra Help	5,971	11,305	11,669	8,500
4501-7502-3501	Electricity	85,709	89,000	103,000	92,000
4501-7502-3503	Water	10,852	10,000	8,035	10,000
4501-7502-3701	Rental of Buildings & Land	2,016	1,713	1,713	5,000
	Total Services	104,548	112,018	124,417	115,500
	Recreation Program	\$ 175,688	\$ 198,046	\$ 196,339	\$ 204,879



Parks Maintenance Program

The Parks and Recreation Maintenance Program is committed to providing attractive City parks and athletic fields for use of the Alvin community through routine maintenance.

OBJECTIVES

- To provide regular mowing/trimming and maintenance of city owned parks and athletic fields so as to improve the appearance thereof.
- To provide quality contractual maintenance for 29 city owned property locations.
- To provide management/supervision and available work locations for community service workers.

PERFORMANCE INDICATORS

	<u>Budgeted 2006-2007</u>	<u>Projected 2006-2007</u>	<u>Budgeted 2007-2008</u>
<i>Playground Equipment Installed</i>	3	3	2
<i>New Pavilion</i>	1	1	0
<i>Trees Planted at National Oak Park</i>	9	9	2
<i>Trees Planted at Briscoe Park</i>	35	35	0
<i>Athletic Field Remote Systems</i>	4	4	1
<i>Installed Flagpoles</i>	2	2	1
<i>Installed Hike and Bike Trail Signs</i>	4	4	3
<i>Number of National Oak buildings re-roofed</i>	2	2	1
<i>Replaced Parking lot at Adame</i>	1	1	0
<i>Walking Trail at Newman Constructed</i>	1	1	0
<i>Library Projects Completed</i>	2	2	0
<i>Museum Projects Completed</i>	3	3	0
<i>Flowers Planted</i>	12,000	12,000	12,000
<i>Shrubs Planted</i>	74	74	0
<i>Number of times Parks' Crews Mowed</i>	28	28	28
<i>Contracted Maintenance Cycle</i>	30	30	30



Parks Maintenance Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 196,663	\$ 173,477
2000	Materials and Supplies	86,590	83,035
3000	Contractual Services	144,531	154,677
Total		\$ 427,784	\$ 411,189

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Equipment Operator II	8	3	4
* Equipment Operator I	6	1	0
Total		4	4

* The Equipment Operator I position has been reclassified to an EOII



111 - General Fund/Parks Maintenance

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4501-7503-1001	Salaries	91,575	142,549	114,780	120,927
4501-7503-1005	Overtime	11,107	25,426	25,426	22,000
4501-7503-1006	Longevity	3,138	3,503	2,560	2,963
4501-7503-1009	TMRS	8,750	12,635	12,635	16,427
4501-7503-1011	Social Security	7,979	12,550	10,316	11,161
	Total Personnel	122,548	196,663	165,717	173,477
Supplies					
4501-7503-2203	Medical Supplies	106	100	100	100
4501-7503-2204	Motor Vehicle Fuel	16,820	17,900	17,900	13,500
4501-7503-2207	Botanical & Agricultural	6,117	11,486	11,400	11,000
4501-7503-2208	Photographic Supplies	63	0	0	0
4501-7503-2209	Wearing Apparel	307	595	550	500
4501-7503-2222	Foods	100	200	100	200
4501-7503-2232	Signs & Markers	40	0	0	300
4501-7503-2301	Supplies -Building & Grounds	6,780	8,506	8,006	10,000
4501-7503-2304	Insecticides & Herbicides	151	4,375	5,000	8,000
4501-7503-2307	Electrical Parts & Supplies	2,157	3,500	3,500	4,000
4501-7503-2309	Paint, Lumber, Hardware	4,432	5,500	5,300	6,500
4501-7503-2310	Chemicals	8,712	9,000	9,000	9,000
4501-7503-2401	Minor Tools & Equipment	11,855	24,743	23,843	19,240
4501-7503-2441	Safety Equipment	597	685	685	695
	Total Supplies	58,237	86,590	85,384	83,035
Contractual Services					
4501-7503-3601	Building/Structure Improvements	21,627	13,775	11,500	16,000
4501-7503-3615	Small Engine/ R & M	639	1,500	1,500	1,500
4501-7503-3704	Rental of Machinery & Equipment	0	0	0	750
4501-7503-3708	Uniform Rental	1,470	1,799	1,500	1,799
4501-7503-3903	Exterminations/Disinfectants	155	400	400	1,200
4501-7503-3922	Mowing Expense	0	0	0	800
4501-7503-3923	Grounds Maintenance Contract	54,333	56,908	56,908	57,000
4501-7503-3970	Vehicle Maintenance Fees	41,050	53,750	53,750	61,200
4501-7503-3980	Vehicle Replacement Accruals	13,570	16,399	16,399	14,428
	Total Services	132,844	144,531	141,957	154,677
Capital Outlay					
4501-7503-4304	Mobile Equipment	9,476	0	0	0
	Total Capital Outlay	9,476	0	0	0
	Parks Maintenance	\$ 323,106	\$ 427,784	\$ 393,058	\$ 411,189



Parks Senior Center Program

The mission of the Alvin Senior Center is to provide a public facility where senior citizens in the Alvin area can meet for social, recreational, educational, and fitness opportunities. In addition the Center is available for other community related activities and programs during designated hours that do not conflict with the scheduled senior citizen use.

OBJECTIVES

- Provide city programming of recreational, educational and fitness opportunities for Alvin area senior citizens.
- Provide joint and cooperative City/Community programming for Alvin Area seniors and the general public.
- Provide scheduling that utilizes the Senior Center at optimum efficiency for year round senior programming, community programming, and private programming to generate revenue.

PERFORMANCE INDICATORS

	<u>Budgeted 2006-2007</u>	<u>Projected 2006-2007</u>	<u>Budgeted 2007-2008</u>
<i>Number of Programs</i>	31	40	50
<i>Number of Building Rentals</i>	101	150	160
<i>Number of Day Trips</i>	42	50	55
<i>Number of Lunch Bunch Trips</i>	12	12	12
<i>Number of Country Western Dances</i>	8	8	8
<i>Number of Special Events</i>	18	18	20
<i>Number of Local Organizations</i>	15	15	17
<i>Number of Community Rentals</i>	25	35	40
<i>Number of Overnight Trips</i>	1	2	4



Parks Senior Center Program

CATEGORY	AMENDED BUDGET 2006/07	BUDGET 2007/08
1000 Personnel Services	\$ 92,203	\$ 103,731
2000 Materials and Supplies	25,180	18,155
3000 Contractual Services	37,333	36,675
Total	\$ 154,716	\$ 158,561

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Senior Citizen Center Coordinator	10	1	0
* Senior Center Coordinator/Recreation Manager	1	0	1
Assistant Senior Citizen Center Coordinator	7	1	1
Part-time Clerk		1	1
* Part-time Recreation Specialist		0	0.5
Total		3	3.5

* During FY 2006/07 the Parks Department was re-organized and the Senior Center Coordinator position was reclassified to Senior Center Coordinator/Recreation Manager. Also, a part-time Recreation Specialist position was created.



111 - General Fund/Parks Senior Center

OBJECT CLASS TITLE		Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4501-7504-1001	Salaries	52,582	61,827	59,197	66,071
4501-7504-1005	Overtime	214	1,000	0	1,000
4501-7504-1006	Longevity	19	193	193	386
4501-7504-1007	Extra Help	16,426	17,212	16,297	21,845
4501-7504-1009	TMRS	4,696	5,806	5,315	7,596
4501-7504-1011	Social Security	5,215	6,164	5,787	6,833
Total Personnel		79,152	92,203	86,789	103,731
Supplies					
4501-7504-2101	General Office Supplies	495	750	750	600
4501-7504-2103	Office Copy Supplies	711	450	450	500
4501-7504-2104	Data Processing Supplies	250	0	0	400
4501-7504-2203	Medical Supplies	132	150	150	150
4501-7504-2205	Janitorial Supplies	0	450	450	1,000
4501-7504-2206	Recreational Supplies	2,832	4,191	3,500	2,955
4501-7504-2207	Botanical & Agricultural	0	200	200	200
4501-7504-2208	Photographic Supplies	131	311	311	200
4501-7504-2222	Foods	847	1,200	1,200	1,200
4501-7504-2239	Recreation Program Supplies	339	5,000	5,000	5,000
4501-7504-2301	Supplies-Building & Grounds	1,001	11,550	10,000	5,000
4501-7504-2307	Electrical Parts & Supplies	198	500	450	500
4501-7504-2401	Minor Tools & Equipment	326	328	386	350
4501-7504-2441	Safety Equipment	55	100	100	100
Total Supplies		7,317	25,180	22,947	18,155
Contractual Services					
4501-7504-3201	Telephone Expense	1,247	1,176	1,176	1,176
4501-7504-3202	Postage & Freight	521	625	650	450
4501-7504-3203	Training & Travel	197	2,600	1,800	2,000
4501-7504-3301	Advertising & Public Notices	0	100	0	100
4501-7504-3302	Printing & Binding	199	700	400	700
4501-7504-3501	Electricity	15,735	18,000	17,845	18,000
4501-7504-3502	Gas	347	600	475	600
4501-7504-3503	Water	972	1,600	1,200	1,600
4501-7504-3601	Building/Structure Improvements	1,000	1,000	1,000	1,000
4501-7504-3603	Office Equipment Repairs	0	100	0	100
4501-7504-3702	Rental Office Equipment	2,866	3,132	2,900	3,249
4501-7504-3901	Dues & Memberships	80	200	203	200
4501-7504-3903	Exterminations/Disinfectants	165	600	300	600
4501-7504-3904	Janitorial Services	6,636	6,900	6,900	6,900
Total Services		29,964	37,333	34,849	36,675
Senior Center		\$ 116,434	\$ 154,716	\$ 144,585	\$ 158,561



Hike & Bike Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
2000	Materials and Supplies	1,068	1,000
Total		\$ 1,068	\$ 1,000

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



111 - General Fund/Hike & Bike

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Supplies					
4501-7505-2301	Supplies-Building & Grounds	97	1,068	1,068	1,000
	Total Supplies	<u>97</u>	<u>1,068</u>	<u>1,068</u>	<u>1,000</u>
	Hike & Bike Program	<u>\$ 97</u>	<u>\$ 1,068</u>	<u>\$ 1,068</u>	<u>\$ 1,000</u>



Museum Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
2000	Materials & Supplies	\$ 500	\$ 3,000
3000	Contractual Supplies	17,100	21,500
Total		\$ 17,600	\$ 24,500

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



111 - General Fund/Museum

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Supplies					
4501-7506-2301	Supplies- Building & Grounds	68	500	450	500
4501-7506-2307	Electrical Parts & Supplies	0	0	0	2,500
	Total Supplies	68	500	450	3,000
Contractual Services					
4501-7506-3501	Electricity	9,369	14,000	13,286	14,000
4501-7506-3503	Water	258	500	350	600
4501-7506-3601	Building/Structure Improvements	761	2,100	1,800	3,100
4501-7506-3903	Exterminator/Disinfectant	60	500	150	500
4501-7506-3904	Janitorial Services	0	0	0	3,300
	Total Services	10,447	17,100	15,586	21,500
	Museum Program	\$ 10,515	\$ 17,600	\$ 16,036	\$ 24,500



Facility Maintenance Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	44,860	47,035
2000	Materials and Supplies	13,182	13,450
3000	Contractual Services	4,850	6,010
	Capital Outlay	0	2,000
Total		\$ 62,892	\$ 68,495

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



111 - General Fund/Facility Maintenance

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4501-7507-1001	Salaries	36,179	35,842	39,181	39,035
4501-7507-1005	Overtime	4,007	2,314	2,500	0
4501-7507-1006	Longevity	329	424	441	520
4501-7507-1009	TMRS	3,621	3,429	3,823	4,454
4501-7507-1011	Social Security	3,114	2,851	3,261	3,026
	Total Personnel	47,250	44,860	49,206	47,035
Supplies					
4501-7507-2101	General Office Supplies	68	100	100	100
4501-7507-2103	Office Copy Supplies	85	100	100	100
4501-7507-2205	Janitorial Supplies	181	200	200	200
4501-7507-2232	Signs & Markers	0	0	0	200
4501-7507-2301	Supplies -Buildings & Grounds	2,696	3,832	3,500	3,900
4501-7507-2307	Electrical Parts & Supplies	1,982	2,200	2,200	2,200
4501-7507-2309	Paint, Lumber, Hardware	3,309	4,200	4,200	4,200
4501-7507-2401	Minor Tools & Equipment	2,004	2,200	2,200	2,200
4501-7507-2441	Safety Equipment	323	350	350	350
	Total Supplies	10,650	13,182	12,850	13,450
Contractual Services					
4501-7507-3201	Telephone Expense	0	0	0	660
4501-7507-3203	Training & Travel	500	500	500	500
4501-7507-3601	Building/Structure Improvements	2,864	3,000	3,000	3,000
4501-7507-3708	Uniform Rental	373	350	350	350
4501-7507-3903	Exterminations/Disinfectants	315	1,000	800	1,500
	Total Services	4,052	4,850	4,650	6,010
Capital Outlay					
4501-7507-4201	Building, Fixtures & Grounds	0	0	0	2,000
	Total Capital Outlay	0	0	0	2,000
	Facility Maintenance	\$ 61,951	\$ 62,892	\$ 66,706	\$ 68,495



Depot Program

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
3000	Contractual Services	4,800	6,500
Total		\$ 4,800	\$ 6,500

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



111 - General Fund/Depot

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Contractual Services					
4501-7508-3501	Electricity	0	500	0	2,000
4501-7508-3503	Water	2,068	3,500	2,560	3,500
4501-7508-3601	Building/Structure Improvements	0	500	500	500
4501-7508-3903	Exterminations/Disinfectants	0	300	150	500
	Total Services	2,068	4,800	3,210	6,500
	Depot Program	\$ 2,068	\$ 4,800	\$ 3,210	\$ 6,500



Library

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
2000	Materials and Supplies	\$ 4,405	\$ 5,705
3000	Contractual Services	102,532	111,841
Total		\$ 106,937	\$ 117,546

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

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 72,992	\$ 106,937	\$ 95,689	\$ 117,546
% of City's Operating Total	0.39%	0.55%	0.49%	0.55%
Full Time Staff	0	0	0	0

Financial Highlights

Projected expenditures for FY 2006/07 are lower mainly due to a decrease in contractual services expenditures. Additional funding was approved for FY 2007/08 which included increases in General Insurance, Electricity, Fixed Plant Equipment and the McNaughton Special Book Collection.

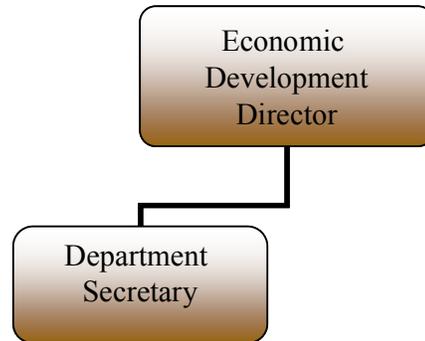


111 - General Fund/Library

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Supplies					
4550-8501-2101	General Office Supplies	61	130	100	130
4550-8501-2205	Janitorial Supplies	99	75	75	75
4550-8501-2307	Electrical Parts & Supplies	1,213	3,000	3,000	4,200
4550-8501-2401	Minor Tools & Equipment	1,150	1,200	750	1,300
	Total Supplies	2,522	4,405	3,925	5,705
Contractual Services					
4550-8501-3201	Telephone Expense	2,053	2,448	2,105	2,550
4550-8501-3401	Insurance - General	3,286	17,734	17,734	21,341
4550-8501-3501	Electricity	27,319	35,200	32,000	37,200
4550-8501-3502	Gas	323	1,000	1,000	1,200
4550-8501-3503	Water	1,098	1,475	1,475	1,675
4550-8501-3602	Fixed Plant Equipment/ R & M	6,448	13,000	8,500	15,000
4550-8501-3603	Office Equipment Repairs	0	100	0	100
4550-8501-3702	Rental Office Equipment	1,677	1,475	1,850	1,575
4550-8501-3904	Janitorial Services	13,945	15,000	12,000	15,000
4550-8501-3951	Special Book Collection	14,322	15,100	15,100	16,200
	Total Services	70,470	102,532	91,764	111,841
	Library	\$ 72,992	\$ 106,937	\$ 95,689	\$ 117,546



Economic Development Organizational Chart





Economic Development Department

Vision: To have Alvin looked upon as the community that provides necessary resources and assistance to business, industry, and our people to enhance our great quality of life.

Mission: Develop strategies in the following three key economic development areas for the City of Alvin:

- **Business Retention**
 - Create tracking program for Alvin's B.E.S.T. business retention program
 - Quarterly visits report.
 - Host annual meeting with Alvin Response Team and key CEO's of the area
 - Report on potential opportunities and issues

- **Business Attraction**
 - Prepare a Marketing Strategy to include materials and targeted industries.
 - Prepare Alvin marketing brochure
 - Create database of Site Consulting companies with contacts
 - Send marketing package out.
 - Participation in Texas One program through the Office of Governor Economic Development and Tourism
 - Travel with group to meet with Site Consultants/Company CEO's
 - Host the second Annual Alvin Broker Day to bring outside developers and brokers to Alvin.

- **Preparation of Product (Infrastructure, Incentives, Policies, Etc.)**
 - Commission a Downtown Master Plan (traffic, parking, and pedestrian improvements; building design standards; landscaping, lighting, and amenities; signage & gateways)
 - Plan for commercial signage initiative
 - Acquire public use easements at each community entry for gateway treatments.
 - City gateway signage
 - Civic organizations signage



Economic Development Department

CATEGORY		AMENDED BUDGET 2006/07	BUDGET 2007/08
1000	Personnel Services	\$ 122,667	\$ 122,461
2000	Materials & Supplies	5,898	7,300
3000	Contractual Services	30,272	27,882
4000	Capital Outlay	2,677	0
Total		\$ 161,514	\$ 157,643

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Economic Development	V	1	1
Department Secretary	6	1	1
Total		2	2

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 67,244	\$ 161,514	\$ 136,490	\$ 157,643
% of City's Operating Total	0.36%	0.83%	0.70%	0.73%
Full Time Staffing Equivalent	2	2	2	2

Financial Highlights

Projected expenditures for FY 2006/07 are lower mainly due to a decrease in personnel services and contractual services. FY 2007/08 includes cost-of-living adjustments and a slight reduction in contractual services. The Economic Development Department is staffed by two full-time employees.

**111 - General Fund/Economic Development**

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4680-9801-1001	Salaries	44,229	101,378	91,279	99,206
4680-9801-1006	Longevity	0	0	56	181
4680-9801-1009	TMRS	4,379	9,658	8,495	11,596
4680-9801-1011	Social Security	3,251	8,031	7,398	7,878
4680-9801-1018	Auto Allowance	2,158	3,600	3,603	3,600
	Total Personnel	54,016	122,667	110,831	122,461
Supplies					
4680-9801-2101	General Office Supplies	1,205	3,000	1,000	5,000
4680-9801-2102	Magazines, Maps, Books	0	600	600	600
4680-9801-2103	Office Copy Supplies	148	200	100	200
4680-9801-2104	Minor Tools & Equipment	920	2,098	1,000	1,500
	Total Supplies	2,274	5,898	2,700	7,300
Contractual Services					
4680-9801-3102	Consultant Services	0	2,000	2,000	3,000
4680-9801-3105	Promotional/ Marketing	0	4,250	1,500	3,000
4680-9801-3201	Telephone Expense	804	2,532	2,532	2,532
4680-9801-3202	Postage & Freight	0	500	250	650
4680-9801-3203	Training & Travel	2,784	10,440	9,000	13,700
4680-9801-3901	Dues & Memberships	0	10,550	5,000	5,000
	Total Services	3,588	30,272	20,282	27,882
Capital Outlay					
4680-9801-4301	Furniture	3,716	2,677	2,677	0
4680-9801-4390	Computers	3,649	0	0	0
	Total Capital Outlay	7,365	2,677	2,677	0
	Economic Development	\$ 67,244	\$ 161,514	\$ 136,490	\$ 157,643





Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessment, 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.

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.



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

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	FUTURE PROJECTION 2007/08
Beginning Balance	\$ 88,321	\$ 92,109	\$ 92,109	\$ 96,400
Revenue Sources:				
Investment Earnings	3,788	500	4,291	500
Total Revenues	3,788	500	4,291	500
Total Revenues & Resources	92,109	92,609	96,400	96,900
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	3,788	500	4,291	500
Ending Balance	\$ 92,109	\$ 92,609	\$ 96,400	\$ 96,900



**121- SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 302,404	\$ 354,621	\$ 354,621	\$ 359,755
Revenue Sources				
Hotel/Motel Tax Receipts	197,070	154,000	179,000	175,000
Interest	14,865	5,000	14,800	8,000
Total Revenue	211,935	159,000	193,800	183,000
Total Revenues & Resources	514,339	513,621	548,421	542,755
Expenditures				
Police Overtime- Special Events	0	0	0	6,000
Electricity	282	400	350	400
Contractual Services	62,040	73,454	71,354	76,578
Approved Funded Events	33,864	50,000	50,000	50,000
Capital Outlay	29,499	6,000	32,000	0
Estimated Debt Service	34,033	34,963	34,963	34,431
Total Expenditures	159,718	164,817	188,667	167,409
Excess (Deficiency) of revenue over expenditures	52,217	(5,817)	5,133	15,591
Ending Balance	\$ 354,621	\$ 348,804	\$ 359,755	\$ 375,346



**122- SPECIAL REVENUE FUND
MUNICIPAL LIBRARY BUILDING FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 110,872	\$ 110,193	\$ 110,193	\$ 111,959
Revenue Sources				
Investment Earnings	4,959	2,000	4,576	2,000
Rental Income	485	0	190	0
Total Revenue	5,444	2,000	4,766	2,000
Total Revenues & Resources	116,316	112,193	114,959	113,959
Expenditures				
Materials & Supplies	43	0	0	0
Contractual Services	6,080	5,000	3,000	22,196
Capital Outlay	0	0	0	20,200
Total Expenditures	6,123	5,000	3,000	42,396
Excess (Deficiency) of total revenue and other resources over expenditures	(679)	(3,000)	1,766	(40,396)
Ending Balance	\$ 110,193	\$ 107,193	\$ 111,959	\$ 71,563



**123- SPECIAL REVENUE FUND
SPECIAL INVESTIGATIONS
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 112,662	\$ 95,814	\$ 95,814	\$ 85,545
Revenue Sources				
Grants	3,711	0	8,574	0
Fines & Forfeitures	6,622	10,500	2,600	500
Investment Earnings	3,822	1,000	4,500	1,000
Proceeds of Asset Sales	0	0	0	0
Total Revenue	14,155	11,500	15,674	1,500
Total Revenues & Resources	126,817	107,314	111,488	87,045
Expenditures				
Materials & Supplies	9,166	5,100	17,137	0
Contractual Services	17,320	7,900	7,580	0
Capital Outlay	4,517	0	0	0
Interfund Transfer	0	0	1,226	0
Total Expenditures	31,003	13,000	25,943	0
Excess (Deficiency) of total revenue and resources over expenditures	(16,848)	(1,500)	(10,269)	1,500
Ending Balance	\$ 95,814	\$ 94,314	\$ 85,545	\$ 87,045



**124- SPECIAL REVENUE FUND
MUNICIPAL COURT BUILDING SECURITY FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 53,968	\$ 63,372	\$ 63,372	\$ 73,672
Revenue Sources				
Building Security Fees	7,072	7,200	7,500	7,200
Interest	2,532	800	2,800	2,000
Total Revenue	9,604	8,000	10,300	9,200
Total Revenues & Resources	63,572	71,372	73,672	82,872
Expenditures				
Contractual Services	200	0	0	0
Total Expenditures	200	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	9,404	8,000	10,300	9,200
Ending Balance	\$ 63,372	\$ 71,372	\$ 73,672	\$ 82,872



**125- SPECIAL INVESTIGATION FUND
MUNICIPAL COURT TECHNOLOGY FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 7,935	\$ 13,265	\$ 13,265	\$ 24,492
Revenue Sources				
Court Technology Fees	9,428	9,500	10,527	9,500
Interest	402	300	700	500
Total Revenue	9,830	9,800	11,227	10,000
Total Revenues & Resources	17,765	23,065	24,492	34,492
Expenditures				
Capital Outlay	4,500	0	0	0
Total Expenditures	4,500	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	5,330	9,800	11,227	10,000
Ending Balance	\$ 13,265	\$ 23,065	\$ 24,492	\$ 34,492



**127 - SPECIAL REVENUE FUND
DONATION FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 24,438	\$ 29,719	\$ 29,719	\$ 42,516
Revenue Sources				
Investment Earnings	811	0	1,363	0
Other Income	20,400	15,000	29,400	15,000
Total Revenue	21,211	15,000	30,763	15,000
Total Revenues & Resources	45,649	44,719	60,482	57,516
Expenditures				
Materials & Supplies	3,014	1,000	5,110	1,000
Contractual Services	12,916	14,000	12,856	14,000
Total Expenditures	15,930	15,000	17,966	15,000
Excess (Deficiency) of total revenue and resources over expenditures	5,281	0	12,797	0
Ending Balance	\$ 29,719	\$ 29,719	\$ 42,516	\$ 42,516



Capital Projects

*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 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 taxes received that Council has designated to be used for street projects, to support the streets and provide engineering and maintenance support of streets. The primary sources of revenues are sales taxes received by the City.*



**131- CAPITAL IMPROVEMENT FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 1,577,493	\$ 1,194,693	\$ 1,194,693	\$ 1,085,720
Revenue Sources:				
Transfers From:				
Utility Fund	883,451	0	0	190,000
Sales Tax Fund	745,000	870,000	1,069,767	1,000,000
Interest Income	36,809	5,000	38,014	5,000
Other Incomes	51,244	0	0	0
Total Revenue	1,716,504	875,000	1,107,781	1,195,000
Total Revenues & Resources	3,293,997	2,069,693	2,302,474	2,280,720
Uses:				
Fire	(14,339)	0	0	0
Streets	979,738	921,751	1,069,767	1,000,000
Water & Wastewater	1,030,655	146,987	146,987	0
Parks & Recreation	103,252	577	0	0
Total Expenditures	2,099,304	1,069,315	1,216,753	1,000,000
Revenue Over/(Under) Expenditures	(382,800)	(194,315)	(108,973)	195,000
Ending Balance	\$ 1,194,693	\$ 1,000,378	\$ 1,085,720	\$ 1,280,720



**City of Alvin
FY 2007-2008 Capital Budget Project Listing**

		<u>Funding Source</u>
Utility Fund		
Wastewater Treatment Plant Upgrade	1,700,000	2006 CO B
Westside Interceptor & FM Diversion	50,000	2006 CO B
I&I Reduction Program Construction	<u>400,000</u>	2006 CO B
Total Utility Fund Projects	\$2,150,000	
Sales Tax Fund		
M-1 Lomar to FEMA.....	50,000	Sales Tax Fund
Traffic Control & Pavement Marking Program.....	100,000	Sales Tax Fund
Bridge Maintenance & Replacement Program (City's matching 10%).....	100,000	Sales Tax Fund
Highway 528 Extension (City's match).....	425,000	Sales Tax Fund
Street Resurfacing & Road Construction Program	250,000	Sales Tax Fund
Safe Walk to School Sidewalks	<u>75,000</u>	Sales Tax Fund
Total Sales Tax Fund Projects	\$1,000,000	
TOTAL FY2008 CAPITAL BUDGET	<u>\$3,150,000</u>	



**CITY OF ALVIN
CIP PROJECT REPORT**

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Wastewater Treatment Plant Upgrade

Project No.: 815

Project Description:

Phase I includes installation of fine bubble diffusers in one train, and installation of one Turblex and on Multistage oentrifugal new blowers under pre-engineered canopy, new masonry control room for blowers, hydraulic improvements to one aeration train, and installation of new grit removal system in the existing structure capable of treating the entire design flow.

Design Schedule:

The design is complete.

Construction Schedule:

The project is schedule to bid in the Spring 2008.

Current Status: Plan Review

Budget: Design and Construction Cost \$1,700,000

Funding Source: 2006 Certificate of Obligations, Series B



**CITY OF ALVIN
CIP PROJECT REPORT**

I & I Reduction Program Construction

Project No.: 818

Location:

This project includes various sites throughout the city.

Project Description:

This project involves in-house construction on existing sanitary sewer lines based on studies, repairs or replacements that have been pre-determined.

Design Schedule:

October, 2007 through September, 2008

Construction Schedule:

N/A

Current Status:

These funds will be used to close out the TWDB grant.

Budget:

In-House Construction Cost \$400,000

Funding Source: 2006 Certificate of Obligations, Series B

CITY OF ALVIN
CIP PROJECT REPORT



**CITY OF ALVIN
CIP PROJECT REPORT**

2008 Traffic Control & Pavement Marking Program

Project No.: 128

Location:

The project covers various areas within the city.

Project Description:

This project is an on going endeavor to provide and maintain pavement markings throughout the city.

Design Schedule:

Summer 2008

Construction Schedule:

Fall 2008

Current Status: N/A

Budget: \$100,000

Funding Source: Sales Tax Fund

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CITY OF ALVIN CIP PROJECT REPORT

Bridge Maintenance & Replacement Program

Project No.: 102

Location:

The City is in the process of replacing a number of bridges within our corporate limits located at the following sites; East Adoue St. @ Mustang Bayou, Clifford St. @ Drainage ditch, CR 149 @ Mustang Bayou, CR 172 @ Drainage ditch, Old Galveston Rd. @ Mustang Bayou and South St. @ Mustang Bayou. The Johnson Street bridge is also scheduled for replacement through a separate agreement with TXDOT.

Project Description:

The City has identified certain bridges within its corporate limits that are experiencing structural failure and load capacity problems. The City has initiated an agreement with TXDOT to design and construct the various bridges requiring replacement. This project involves a City Match of 10% in reference to the TXDOT agreement for the six bridges. TXDOT has agreed to accept the City's replacement of Ryan St. and CR 435 bridges to account for the City's 10% match for the six bridge agreement. Johnson Street will require the standard 10% financial match.

Design Schedule:

November, 2007 – March, 2009 (6 bridge agreement)

Johnson Street Bridge will be under contract in November, 2007.

Construction Schedule:

The City must complete the Ryan Drive and CR 435 bridge replacement once TXDOT starts construction of the 6 bridges.

CURRENT STATUS:

The City has submitted request for TXDOT funding on all bridges and has received approval. The six bridges design is in the preliminary stages with TXDOT. The Johnson Street bridge design is complete and will be bid in November, 2007.

Budget: Six bridge agreement: TXDOT cost of bridge replacement.

City Match funding (10%) \$100,000

Funding Source: Sales Tax Fund



**CITY OF ALVIN
CIP PROJECT REPORT**

Highway FM 528 Extension

Project No.: 111

Location:

North of intersection of existing FM 528 & Business 35 (Gordon St.) extending westerly across railroad tracks turning southerly to Hwy. 6 at Brazos Street, then heading south along Second Street crossing the existing railroad and bayou, thus proceeding southwest to Davis Bend Road.

Project Description:

This project involves the extension of FM 528; providing a new road to relieve traffic congestion at various locations, provide a new railroad grade separation on the west side of Alvin and assist emergency vehicles with better access to certain parts of the city thus improving response time.

Design Schedule:

October, 2006 through October, 2007

Construction Schedule:

N/A

Current Status:

The preliminary engineering design and environmental study is complete. The staff is working on acquiring the last piece of property for right of way purposes.

Budget: Design (City match for TXDOT funding) \$425,000

Funding Source: Sales Tax Fund

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CITY OF ALVIN CIP PROJECT REPORT

Street Resurfacing & Road Construction Program 2008

Project No.: 127

Location:

The project covers various areas within the city that require repairs and improvements to the streets.

Project Description:

This project involves rehabilitation of various streets within the city. An Interlocal Agreement with the County is approved each fiscal year in order to accomplish the street improvements. The City provides a contractor to rehab and prepare the roads for asphalt overlay. The County supplies the manpower and equipment to overlay the various streets. The streets include Hummingbird Lane, Meadowlark Lane, Westview Drive, Parker School Road and Dickinson Road.

Design schedule:

Spring, 2008

Construction Schedule:

Summer 2008

Current Status:

N/A

Budget: Design/Construction \$250,000

Funding Source: Sales Tax Fund

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**CITY OF ALVIN
CIP PROJECT REPORT**

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2008 Sidewalk Project

Project No.: 129

Location:

The project covers various areas within the city.

Project Description:

This project is an on going endeavor to provide adequate pedestrian access to the numerous schools throughout the City of Alvin. These areas currently do not provide that access. Sidewalks will be installed in compliance with state ADA requirements.

Design Schedule:

Spring, 2008

Construction Schedule:

Summer, 2008

Current Status:

N/A

Budget: In-House Design/Construction \$75,000

Funding Source: Sales Tax Fund



**132- SALES TAX STREET IMPROVEMENTS
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Fund Balance	\$ 879,264	\$ 1,044,207	\$ 1,044,207	\$ 1,173,719
Revenues				
Sales Tax Receipts	2,742,429	3,262,900	3,542,584	3,574,986
Interest Income	23,327	12,000	35,780	24,000
Transfer from CIP	0	0	0	0
Total Revenues	2,765,756	3,274,900	3,578,364	3,598,986
Total Rev. and Resources	3,645,020	4,319,107	4,622,571	4,772,705
Expenditures				
Maintenance & Repair	153,561	333,569	343,570	380,000
Capital Projects	128,382	92,500	90,000	10,000
Interfund Transfers				
Transfer to General Fund- Sales Tax	1,573,870	1,945,516	1,945,516	2,181,279
Transfer to Capital Improvement Fund	745,000	870,000	1,069,767	1,000,000
Total Expenditures	2,600,813	3,241,585	3,448,853	3,571,279
Revenue Over/(Under) Expenditures	164,943	33,315	129,512	27,707
Ending Fund Balance	\$ 1,044,207	\$ 1,077,522	\$ 1,173,719	\$ 1,201,426



**134- 2006 CO GOVERNMENTAL
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 0	2,565,420	2,565,420	2,252,485
Revenue Sources:				
Intragovernmental	0	63,900	0	0
Interest Income	4,595	0	123,530	0
Bond Proceeds	2,781,591	2,644,345	835,000	0
Total Revenue	2,786,186	2,708,245	958,530	0
Total Revenues & Resources	2,786,186	5,273,665	3,523,950	2,252,485
Uses:				
Other Requirements- General Fund	0	0	32,918	0
Fire	91,649	1,483,758	1,160,532	0
Recreation	0	26,701	25,976	0
Parks Maintenance	0	982,000	31,145	0
Depot	0	231,400	20,894	0
Debt Service	129,117	0	0	0
Total Expenditures	220,766	2,723,859	1,271,465	0
Revenue Over/(Under) Expenditures	2,565,420	(15,614)	(312,935)	0
Ending Balance	2,565,420	2,549,806	2,252,485	2,252,485



**231- 2005 WS BONDS PROJECTS
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 0	1,052,800	1,052,800	980,275
Revenue Sources:				
Investment Earnings	44,226	0	0	0
Bond Proceeds	1,800,000	0	0	0
Total Revenue	1,844,226	0	0	0
Total Revenues & Resources	1,844,226	1,052,800	1,052,800	980,275
Uses:				
Other Requirements	791,427	0	0	0
Water	0	0	13,830	0
Sewer	(1)	237,393	58,695	0
Total Expenditures	791,426	237,393	72,525	0
Revenue Over/(Under) Expenditures	1,052,800	(237,393)	(72,525)	0
Ending Balance	1,052,800	\$ 815,407	\$ 980,275	980,275



**232- 2006 CO BOND PROJECTS
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 0	4,069,490	4,069,490	3,844,490
Revenue Sources:				
Investment Earnings	7,039	0	0	0
Intragovernmental	4,185,000	0	0	0
Bond Proceeds	0	4,050,000	0	0
Total Revenue	4,192,039	4,050,000	0	0
Total Revenues & Resources	4,192,039	8,119,490	4,069,490	3,844,490
Uses:				
Other Requirements	122,549	0	0	0
Water	0	1,825,000	150,000	0
Sewer	0	525,000	75,000	0
Wastewater Treatment	0	1,700,000	0	0
Total Expenditures	122,549	4,050,000	225,000	0
Revenue Over/(Under) Expenditures	4,069,490	0	(225,000)	0
Ending Balance	4,069,490	4,069,490	3,844,490	3,844,490



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.*



**141- DEBT SERVICE FUND
BUDGET SUMMARY**

DESCRIPTION	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Beginning Fund Balance	\$ 479,186	\$ 325,660	\$ 325,660	\$ 306,404
REVENUE				
Current Property Taxes	857,954	1,159,830	1,117,764	1,427,704
Delinquent Property Taxes	31,344	30,000	30,000	30,000
Penalty & Interest	20,423	15,403	20,632	15,403
Interest Income	39,483	7,000	10,031	7,000
Total Revenue	949,204	1,212,233	1,178,427	1,480,107
Total Revenues & Resources	1,428,390	1,537,893	1,504,087	1,786,511
EXPENDITURES				
Principal	784,945	760,753	760,753	1,001,047
Interest	313,557	374,469	379,521	393,635
Agent Fees	1,449	4,000	5,743	5,800
Other Debt Issuance Cost	2,780	0	0	0
Capital Lease Payments	0	50,831	51,666	33,887
Total Expenditures	1,102,730	1,190,053	1,197,683	1,434,369
Revenue Over/(Under) Expenditures	(153,526)	22,180	(19,256)	45,738
Ending Fund Balance	\$ 325,660	\$ 347,840	\$ 306,404	\$ 352,142



G. O. LONG-TERM DEBT REQUIREMENT

DEBT ISSUED	BALANCE OUTSTANDING			TOTAL REQUIRED
	09/30/07	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



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	0
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	2,170,000
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	335,000
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	425,000
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	6,635,000
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	3,005,000
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	3,070,000
Refunding Bonds <i>Series 2002B</i>	12-01-02	12-01-13	4	720,000	260,000
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	3,755,000
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	880,000
Tax Anticipation Notes <i>Series 2005</i>	09-01-05	03-01-2012	3.0, 3.125, 3.250, 3.4, 3.5, 3.625, 3.750	610,000	330,000
Tax Anticipation Notes <i>Series 2007</i>	03/01/07	12-01-2013	3.99	835,000	835,000
Revenue Refunding Bond <i>Series 2005</i>	05/01/06	11-01-27	4.0,4.1,4.15,4.2,4.25,4.3	4,965,000	4,965,000
Cert. of Obligation <i>Series 2006 A</i>	09-19-06	12-1-21	4.0,4.1	1,475,000	1,475,000
Cert. of Obligation <i>Series 2006 B</i>	09-19-06	12-1-21	4.0,4.1	4,185,000	4,185,000
Cert. of Obligation <i>Series 2006 C</i>	09-19-06	12-1-2021	4.0,4.1	1,305,000	1,305,000
Total				\$48,725,000	\$33,630,000



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

FISCAL YEAR	2005 TAX ANTICIPATION NOTES		2007 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		CERTIFICATE OF OBLIGATION SERIES 2006A		CERTIFICATE OF OBLIGATION SERIES 2006 C		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	109,200	12,689			97,199	19,290	25,000	148,530	70,000	22,290	275,209	55,948	10,530	46,557	44,441		39,319	587,138	388,664	975,802	
2006-07	109,200	10,553	11,106		101,306	15,096	100,000	144,718	75,000	18,718	327,217	46,512	10,530	46,346	57,755	65,000	51,125	863,253	401,929	1,265,182	
2007-08	109,200	7,073	105,000	31,222	106,098	10,662	110,000	138,313	80,000	14,863	340,219	36,500	10,530	46,122	75,000	54,755	48,525	1,001,047	388,035	1,389,082	
2008-09	35,100	4,702	110,000	26,933	110,205	5,984	75,000	132,670	80,000	10,883	359,722	26,001	10,530	45,872	80,000	51,655	45,825	930,557	350,525	1,281,082	
2009-10	35,100	3,491	114,000	22,464	18,482	3,185	120,000	126,722	85,000	6,736	283,877	16,170	12,285	45,562	80,000	48,455	42,925	823,744	315,710	1,139,454	
2010-11	39,000	2,169	119,000	17,815	19,851	2,346	125,000	119,937	90,000	2,295	279,543	7,122	12,285	45,191	85,000	45,155	39,925	844,679	281,955	1,126,634	
2011-12	39,000	732	124,000	12,968	20,535	1,448	125,000	114,250			36,839	1,846	221,130	41,404	90,000	41,655	36,825	736,504	251,128	987,632	
2012-13			129,000	7,920	21,904	493	150,000	108,613			15,169	895	235,170	33,813	90,000	38,055	33,825	721,243	223,414	944,657	
2013-14			134,000	2,673			150,000	102,313			15,169	303	288,515	25,049	95,000	34,355	30,325	747,884	195,018	942,702	
2014-15							250,000	93,588					250,965	15,702	100,000	30,455	26,825	690,965	166,570	857,535	
2015-16							550,000	75,713					296,895	5,561	105,000	26,355	23,125	1,046,595	130,754	1,177,349	
2016-17							200,000	58,838							110,000	22,055	19,325	405,000	100,218	505,218	
2017-18							200,000	49,738							115,000	17,555	15,425	415,000	82,718	497,718	
2018-19							225,000	39,850							120,000	12,855	11,325	450,000	64,030	514,030	
2019-20							225,000	29,219							125,000	7,893	6,970	460,000	44,082	504,082	
2020-21							250,000	17,938							130,000	2,865	2,368	495,000	22,961	517,961	
2021-22							250,000	6,000										250,000	6,000	256,000	
Total	\$ 475,800	\$ 41,409	\$ 835,000	\$ 133,101	\$ 495,578	\$ 58,505	\$ 3,130,000	\$ 1,506,950	\$ 480,000	\$ 75,785	\$ 1,932,964	\$ 190,897	\$ 1,339,065	\$ 397,179	\$ 1,475,000	\$ 536,114	\$ 473,772	\$ 11,468,407	\$ 3,413,712	\$ 14,882,119	





Permanent Fund

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



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

DESCRIPTION	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Beginning Balance:	\$ 420,982	\$ 427,940	\$ 427,940	\$ 445,615
Revenue				
Sale of Cemetery Lots	26,500	40,000	35,300	40,000
Staking/Flagging Fee	1,600	2,500	1,700	2,500
Interest Income	17,046	6,000	20,950	6,000
Total Revenue	45,146	48,500	57,950	48,500
Total Revenues & Resources	466,128	476,440	485,890	494,115
Expenditures				
Operating Expenses	17,615	20,000	19,567	24,500
Transfer to General Fund	20,573	20,708	20,708	20,767
Total Expenditures	38,188	40,708	40,275	45,267
Excess (Deficiency) of total revenue and resources over expenditures	6,958	7,792	17,675	3,233
Ending Balance	\$ 427,940	\$ 435,732	\$ 445,615	\$ 448,848



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

	Actual 2005/06	Estimated 2006/07	Estimated 2007/08
Cash and Investments - Beginning of Year	\$ 420,982	\$ 427,940	\$ 446,187
Cash Receipts			
Collection Fees	28,100	39,000	42,500
Other revenues	17,046	22,646	6,000
Total Cash Receipts	45,146	61,646	48,500
Total Cash Available	466,128	489,586	494,687
Cash disbursements			
Expenditures excluding depreciation	17,615	22,691	24,500
Transfer to General Fund	20,573	20,708	20,767
Total Cash Disbursements	38,188	43,399	45,267
Estimated Cash - End of Year	\$ 427,940	\$ 446,187	\$ 449,420





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.*

**UTILITY FUND
BUDGET SUMMARY**

Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Beginning Balance	\$ 10,567,510	\$ 11,506,883	\$ 11,506,883	\$ 11,953,268
REVENUES				
Water	2,709,234	2,724,917	2,638,557	2,776,709
Tapping Fee- Water	1,400	0	1,050	1,000
Fire Hydrant Rentals	2,085	1,500	1,500	1,500
Sale of Water Meters	13,485	0	9,800	6,000
BCGCD Passthrough Fees	640	30,000	30,000	28,000
Sewer	2,801,306	2,882,374	2,763,275	2,931,766
Tapping Fee- Sewer	950	0	900	500
Investment Earnings	185,158	78,800	465,802	393,800
Transfer from Street Department	0	41,592	0	0
Transfer in-from 2005 WS Bonds	773,577	0	0	0
Transfer in-from 2006 CO Bonds	122,549	0	0	0
Transfer from Sanitation	100,000	100,000	100,000	100,000
Other Incomes	36,657	31,000	58,573	31,000
Total Revenues	6,747,040	5,890,183	6,069,457	6,270,275
Total Revenue and Resources	17,314,550	17,397,066	17,576,340	18,223,543
EXPENDITURES				
Water	599,366	790,821	771,817	781,601
Sewer	536,466	625,254	626,832	689,169
Wastewater Treatment Plant	763,353	922,152	1,031,670	1,099,068
Administration	149,514	161,254	155,749	167,519
Billing & Collection	193,982	210,454	208,926	254,086
Public Services Facility	89,700	101,857	99,064	108,652
Other Requirements	3,475,289	2,968,076	2,729,015	3,169,328
Total Expenditures	5,807,670	5,779,868	5,623,073	6,269,423
Revenue Over/(Under) Expenditures	939,371	110,315	446,384	852
Ending Balance	\$ 11,506,883	\$ 11,617,198	\$ 11,953,268	\$ 11,954,120

211 - UTILITY FUND
REVENUE DETAIL

Account	Description	Actual 2005/06	Budget 2006/07	Forecast 2006/07	Budget 2007/08
Charges for Service					
340-1000	Water Revenue	2,709,184	2,724,917	2,638,557	2,776,709
340-1001	Tapping Fee- Water	1,400	0	1,050	1,000
340-1003	Water Service Charge	50	0	0	0
340-1004	Fire Hydrant Rental	2,085	1,500	1,500	1,500
340-1005	Sales of Water Meters	13,485	0	9,800	6,000
340-1006	BCGCD Passthrough Fees	640	30,000	30,000	28,000
340-2000	Sewer Revenue	2,801,306	2,882,374	2,763,275	2,931,766
340-2001	Tapping Fee- Sewer	950	0	900	500
	Total Charges for Service	5,529,098	5,638,791	5,445,082	5,745,475
Investment Earnings					
361-1000	Interest Income	124,403	45,000	279,000	265,000
361-1001	Penalty - Water	26,170	15,000	51,271	40,000
361-1002	Penalty - Sewer	28,391	15,000	56,455	50,000
361-4000	Interest Earned- Meter Deposit	4,741	3,000	0	0
361-6100	Interest Earned- Fund 231	0	0	10,603	20,000
361-6200	Interest Earned- Fund 232	0	0	67,270	18,000
361-7000	Interest Earned- TWDB Bonds	1,453	800	1,203	800
	Total Investment Earnings	185,158	78,800	465,802	393,800
Intragovernmental					
391-1112	Reimbursement from Street Dept.	0	41,592	0	0
391-1212	Transfer from Sanitation Fund	100,000	100,000	100,000	100,000
391-1231	Transfer In from 2005 WS Bonds	773,577	0	0	0
391-1232	Transfer from 2006B CO	122,549	0	0	0
	Total Intragovernmental	996,126	141,592	100,000	100,000
Proceeds of Asset Sales					
392-1000	Sale of Assets	7,728	0	18,773	0
	Total Proceeds from Asset Sales	7,728	0	18,773	0
Other Incomes					
395-6000	Miscellaneous Income	(2,685)	5,000	5,300	5,000
395-6004	Reconnect Fee	24,007	18,000	26,000	18,000
395-6005	Cleaning Fee	2,957	4,000	4,000	4,000
395-7000	Return Check Fee	4,650	4,000	4,500	4,000
	Total Other Collections	28,929	31,000	39,800	31,000
	Total Revenues	\$6,747,040	\$5,890,183	\$6,069,457	\$6,270,275

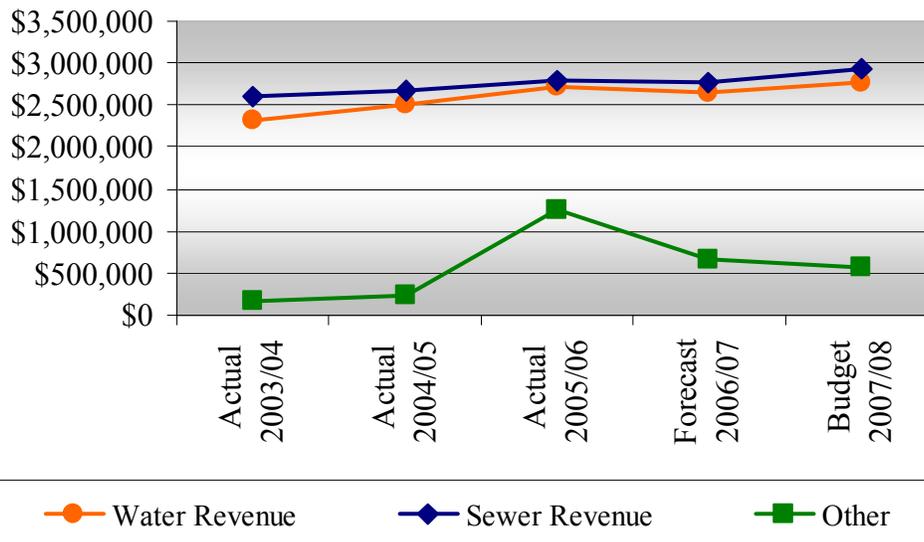
**UTILITY FUND
ESTIMATED CASH FLOW**

	ACTUAL 2005-06	ESTIMATED 2006-07	ESTIMATED 2007-08
Receipts			
Water and Sewer	\$ 5,846,413	\$ 5,252,336	\$ 5,708,475
Other revenues	189,590	577,010	461,800
Transfer In	100,001	100,000	100,000
Total receipts	6,136,004	5,929,346	6,270,275
Disbursements			
Expenditures excluding depreciation	(2,378,938)	(2,926,908)	(3,532,519)
Transfer Out	0	(146,650)	(119,261)
Capital Improvements-Water/Sewer	(997,051)	(605,915)	(190,000)
Total disbursements	(3,375,989)	(3,679,473)	(3,841,780)
Net Operating Income	2,760,015	2,249,873	2,428,495
Debt Payments	(1,451,112)	(2,386,350)	(2,427,643)
Net Operating Income less debt payments	1,308,903	(136,477)	852
Back out unspent portion of TWDB drawdown	(252,000)		0
Cash and Investments-beginning of year	(588,252)	468,651	332,174
Cash and Investments-end of year	\$ 468,651	\$ 332,174	\$ 333,026
IMPACT FEES			
Cash and Investments-beginning of year	\$ -	\$ 233,823	\$ 426,343
Impact Fees Revenue	233,823	295,170	100,000
Impact Fees Transfer Out		(102,650)	
Cast and Investments-end of year	\$ 233,823	\$ 426,343	\$ 526,343
TWDB Cash-beginning of year	2,570,288	1,544,800	716,690
Capital Improvements-TWDB financed	(1,026,941)	(829,366)	(717,000)
Unspent portion of TWDB drawdown			
Interest	1,453	1,256	1,000
TWDB Cash-end of year	\$ 1,544,800	\$ 716,690	\$ 690
Other Bonds within 211	740,244	641,414	606,236
Capital Improvements-bond financed	(98,830)	(35,178)	(545,714)
Other Bonds Cash-end of year	\$ 641,414	\$ 606,236	\$60,522

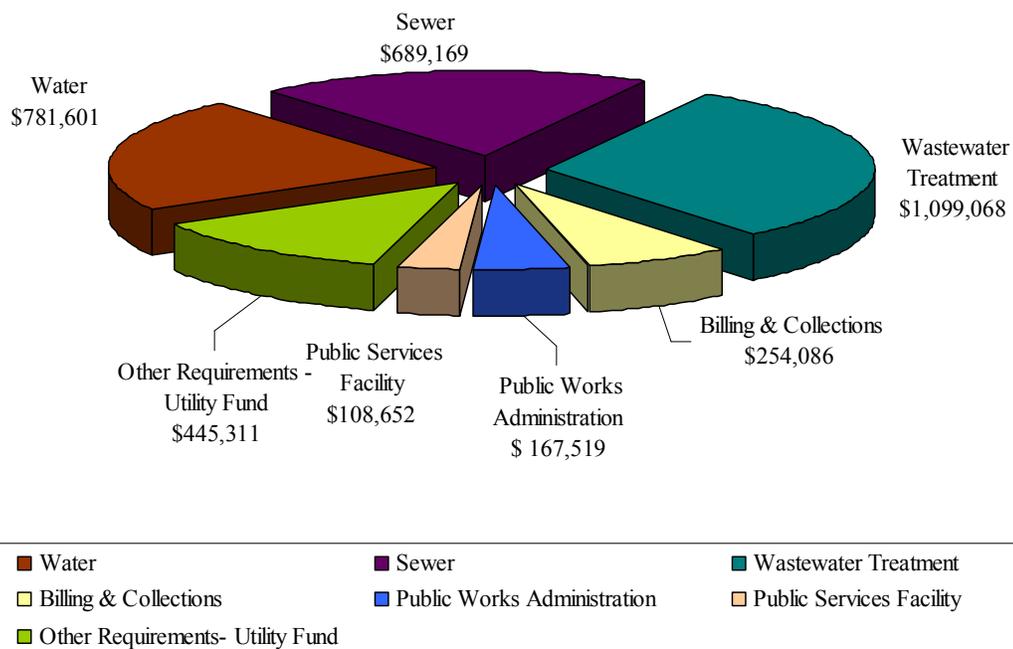


UTILITY FUND REVENUE TRENDS

Revenue	Actual 2003/04	Actual 2004/05	Actual 2005/06	Forecast 2006/07	Budget 2007/08
Water Revenue	2,328,700	2,508,298	2,709,184	2,638,557	2,776,709
Sewer Revenue	2,594,485	2,672,525	2,801,306	2,763,275	2,931,766
Other	166,133	229,002	1,236,551	667,625	561,800
	5,089,318	5,409,825	6,747,041	6,069,457	6,270,275

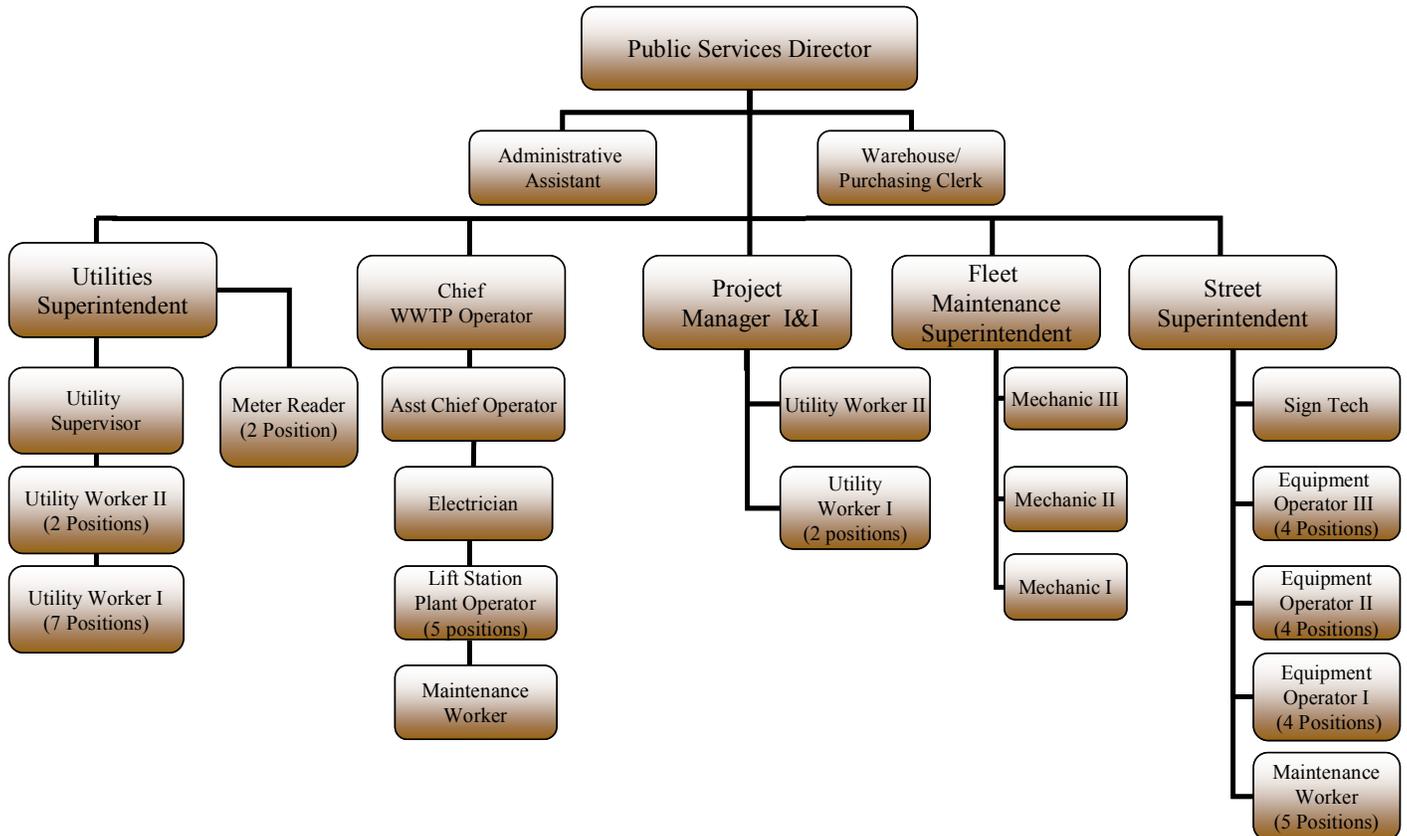


FY 2008 Estimated Expenditures By Function
 \$3,545,406





Public Services Department Organizational Chart





Public Services Department

The department's mission is to provide potable and palatable water, wastewater services, prompt and courteous service for the residents, businesses, and visitors of Alvin. The staff is responsible for improving and maintaining approximately 135 miles of water distribution mains and sewer collection lines, 890 fire hydrants, 40 lift stations, 7 water treatment facilities, a wastewater treatment plant, performing other line extensions and miscellaneous projects.

Accomplishments for FY 2006-07

- Cleaned and televised 16,792 feet of sewer collection lines
- Repaired and placed back into service #4 Aerator Motor at WWTP.
- Repaired and placed back into service 10 lift station pumps.
- Replaced #2 Belt Press Sludge pump at WWTP.
- Passed TCEQ Major 3-year Water System inspection with no violations.
- Proposed, drafted and had approved a new Oil and Grease Ordinance.
- Renewed TCEQ TPDES Multi-Sector General Permit for the WWTP
- Passed TCEQ Wastewater Plant inspection without a single violation.
- Replaced 4,500 linear foot of sewer main by pipe-bursting with Utility crews
- Initiated valve exercising program
- Researched and implemented trenchless point repairs
- 5 employees received or upgraded TCEQ certification
- TCEQ approved the bio-monitoring testing frequency reduction at WWTP.
- Responded to 363 sewer blockages

Objectives for FY 2007-08

- Clean and Televiser 20,000 feet (5-10%) of sewer main.
- Continue eliminating Inflow & Infiltration of water into the sewer system (I&I) with a target of no overflows at manholes during a two-year event.
- Complete the replacement of Lift Station #11.
- Begin construction of the North-side Elevated Storage Tank.
- Begin construction of Wastewater Treatment Plant Optimization (Phase I).
- Inspect and perform maintenance and repairs to lift stations to meet design specifications.
- Repair or replace three Return Activated Sludge Pump VFD's at WWTP.
- Repair three Return Activated Sludge Pumps at WWTP.
- Replace Belt Press Polymer Feed System at WWTP.
- Clean five Groundwater Storage Tanks.



Public Services Department

- Clean two Elevated Storage Tanks.
- Switch Well# 3, 4 and 8 to Chlorine gas to help eliminate water odor, taste, and stains.
- Replace 5,000 lf of sewer main by pipe bursting with City utility crews.
- Replace valves at well 6 (8 valves that located by dist pumps)
- Install 30 access chambers or manholes at intersecting sewer lines.
- Initiate fire hydrant maintenance and testing program
- Extend water and sewer lines to College Park
- Reduce reported sewer blockages from 35 calls per month to 30 calls by televising the line location and repairing defects.

PERFORMANCE INDICATORS

	<u>2006-07 Target</u>	<u>2006-07 Accomplished</u>	<u>2007-08 Target</u>
Reduction of water taste, odor, color, complaints	200	196	175
Reduction of sewer blockage complaints	400	363	300
Televised and clean sewer lines	20,000 feet	16,791 feet	20,000 feet
Replace sewer lines by pipe bursting	3,000 feet	4,000 feet	5,000 feet
Number of TCEQ Utility Licenses	15	20	25



Public Services Department

Category	Amended Budget 2006/07	Budget 2007/08
Water	\$ 790,821	\$ 781,601
Sewer	625,254	689,169
Wastewater Treatment Plant	922,152	1,099,068
Administration	161,254	167,519
Public Services Facility	101,857	108,652
Other Requirements	2,968,076	3,169,328
Total	\$ 5,569,414	\$ 6,015,337

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 10,987,644	\$ 5,569,414	\$ 5,414,147	\$ 6,015,337
% of City's Operating Total	25.32%	47.16%	38.25%	25.03%
Full Time Staffing Equivalent	28	28	28	28

Financial Highlights

Projected expenditures for FY 2006/07 are slightly lower mainly due to a decrease in contractual services in Other Requirements/Utility. FY 2007/08 includes cost-of-living increases, contractual service increases in the Sewer and Wastewater Treatment programs and funding for capital outlay items.



Water Program

Water Program Enterprise- Utility Fund

Category		Amended Budget 2006/07	Budget 2007/08
1000	Personnel Services	\$ 245,468	\$ 222,199
2000	Materials and Supplies	167,200	182,425
3000	Contractual Services	366,153	366,977
4000	Capital Outlay	12,000	10,000
Total		\$ 790,821	\$ 781,601

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Utility Supervisor	10	0.5	0.5
Utility Worker II	8	1	1
** Utility Worker I	6	4	3
Meter Reader	4	2	2
Total		7.5	6.5

* 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 has been moved to the Sewer program.



211 - Utility Fund/Water

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4325-6001-1001	Salaries	159,964	190,224	183,385	163,972
4325-6001-1005	Overtime	15,282	20,000	16,000	20,000
4325-6001-1006	Longevity	511	1,040	1,040	1,438
4325-6001-1007	Extra Help	716	0	0	0
4325-6001-1009	TMRS	15,702	17,596	17,596	21,039
4325-6001-1011	Social Security	12,998	14,632	14,632	14,294
4325-6001-1016	Certification & Education	0	1,976	650	1,456
	Total Personnel	205,172	245,468	233,303	222,199
Supplies					
4325-6001-2201	Oil & Grease	1,138	1,200	0	1,200
4325-6001-2204	Motor Vehicle Fuel	12,740	12,500	13,000	13,125
4325-6001-2208	Photographic Supplies	0	100	0	100
4325-6001-2209	Wearing Apparel	116	400	500	500
4325-6001-2301	Supplies-Building & Grounds	972	500	500	500
4325-6001-2302	Street & Bridge Supplies	698	0	0	0
4325-6001-2303	Water/Sewer Main Repair Supp.	37,466	45,331	35,637	55,000
4325-6001-2307	Electrical Parts & Supplies	3,529	4,000	4,000	4,000
4325-6001-2309	Paint, Lumber, Hardware	2,119	2,169	2,169	2,000
4325-6001-2310	Chemicals & Insecticide	40,337	50,000	50,000	50,000
4325-6001-2311	Water Meter Parts	1,874	3,000	3,000	3,000
4325-6001-2313	Water Machinery & Equipment	4,027	0	0	4,000
4325-6001-2318	Water Meters	13,651	40,000	28,000	40,000
4325-6001-2401	Minor Tools & Equipment	7,347	5,850	4,266	6,000
4325-6001-2403	Computers & Printers	1,400	0	0	0
4325-6001-2441	Safety Equipment	1,353	2,150	2,179	3,000
	Total Supplies	128,767	167,200	143,251	182,425
Contractual Services					
4325-6001-3102	Consultant Services	560	4,600	4,600	4,000
4325-6001-3113	Health Inspection Fees	5,755	5,000	5,000	5,000
4325-6001-3114	Laboratory Testing	9,474	10,500	7,842	10,000
4325-6001-3199	Contractual Extra Help	5,385	0	0	0
4325-6001-3201	Telephone Expense	1,033	582	1,650	1,000
4325-6001-3203	Training & Travel	731	1,500	1,500	2,000
4325-6001-3303	Photographs/Blueprints	0	100	0	0
4325-6001-3501	Electricity	178,732	180,000	214,500	198,000
4325-6001-3601	Building/Structure Improvements	0	515	0	1,000
4325-6001-3602	Fixed Plant Equip/R & M	7,861	30,985	24,000	25,000
4325-6001-3607	Well Equipment	333	8,500	2,000	12,000
4325-6001-3608	Radio & Radar Equipment	1,408	3,000	1,500	3,000
4325-6001-3609	Meters	0	1,000	1,000	1,000
4325-6001-3704	Rental Machinery & Equipment	0	1,500	1,500	1,500
4325-6001-3708	Uniform Rental	2,698	4,000	4,000	4,500
4325-6001-3901	Dues & Memberships	161	500	300	800
4325-6001-3922	Mowing Expenses	7,347	10,600	10,600	10,600
4325-6001-3950	BCGCD Water Fees	0	30,000	30,000	28,000
4325-6001-3970	Vehicle Maintenance Fees	43,950	42,250	42,250	46,050
4325-6001-3980	Vehicle Replacement Accrual	0	31,021	31,021	13,527
	Total Services	265,427	366,153	383,263	366,977
Capital Outlay					
4325-6001-4305	Special Equipment	0	12,000	12,000	10,000
	Total Capital Outlay	0	12,000	12,000	10,000
	Water	\$ 599,366	\$ 790,821	\$ 771,817	\$ 781,601



Sewer Program

Category		Amended Budget 2006/07	Budget 2007/08
1000	Personnel Services	\$ 325,513	\$ 368,786
2000	Materials and Supplies	88,860	90,300
3000	Contractual Services	191,046	222,083
4000	Capital Outlay	19,835	8,000
Total		\$ 625,254	\$ 689,169

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Project Manager (I&I)	II	1	1
* Utility Supervisor	10	0.5	0.5
** Utility Worker II	8	1	2
Utility Worker I	6	6	6
Total		8.5	9.5

* 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 transferred from the Water Program and classified as a Utility Worker II



211 - Utility Fund/Sewer

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4325-6002-1001	Salaries	252,517	250,245	237,721	280,098
4325-6002-1005	Overtime	15,138	24,532	16,000	25,000
4325-6002-1006	Longevity	2,975	2,706	2,706	2,648
4325-6002-1009	TMRS	24,162	25,571	25,037	34,922
4325-6002-1011	Social Security	20,254	21,263	20,534	23,726
4325-6002-1016	Certification & Education	0	1,196	1,636	2,392
	Total Personnel	315,046	325,513	303,634	368,786
Supplies					
4325-6002-2204	Motor Vehicle Fuel	17,577	18,000	18,000	18,000
4325-6002-2209	Wearing Apparel	250	540	560	600
4325-6002-2301	Supplies-Building & Grounds	1,251	2,400	2,400	3,500
4325-6002-2302	Street & Bridge Supplies	18	0	0	0
4325-6002-2303	Water/Sewer Main Repair Supp.	33,758	35,000	35,094	37,000
4325-6002-2307	Electrical Parts & Supplies	2,373	7,100	7,100	6,200
4325-6002-2308	Welding Supplies	216	500	500	500
4325-6002-2309	Paint, Lumber, Hardware	2,071	1,960	1,700	1,500
4325-6002-2310	Chemicals & Insecticides	3,105	6,000	6,000	6,000
4325-6002-2313	Sewer Machinery & Equipment	4,007	3,850	3,000	5,000
4325-6002-2401	Minor Tools & Equipment	8,010	8,000	7,500	8,000
4325-6002-2403	Computers & Printers	0	1,240	956	0
4325-6002-2441	Safety Equipment	1,147	4,270	4,327	4,000
	Total Supplies	73,784	88,860	87,137	90,300
Contractual Services					
4325-6002-3201	Telephone Expense	5,321	6,901	6,901	5,466
4325-6002-3203	Training & Travel	1,819	2,400	2,400	2,400
4325-6002-3501	Electricity	48,522	66,000	79,750	75,000
4325-6002-3602	Fixed Plant Equipment/R & M	19,906	40,000	52,000	35,000
4325-6002-3608	Radio & Radar Equipment	1,296	1,300	1,000	1,300
4325-6002-3704	Rental Machine & Equipment	6,632	0	0	15,000
4325-6002-3708	Uniform Rental	2,271	2,600	2,330	4,500
4325-6002-3901	Dues & Memberships	226	500	500	800
4325-6002-3922	Mowing Expenses	14,695	10,530	10,530	12,800
4325-6002-3970	Vehicle Maintenance Fees	46,950	45,650	45,650	56,400
4325-6002-3980	Vehicle Replacement Accruals	0	15,165	15,165	13,417
	Total Services	147,636	191,046	216,226	222,083
Capital Outlay					
4325-6002-4304	Mobile Equipment	0	19,835	19,835	0
4325-6002-4305	Special Equipment	0	0	0	8,000
	Total Capital Outlay	0	19,835	19,835	8,000
	Sewer	\$ 536,466	\$ 625,254	\$ 626,832	\$ 689,169



Wastewater Treatment Program

Category	Amended Budget 2006/07	Budget 2007/08
1000 Personnel Services	\$ 343,339	\$ 368,060
2000 Materials and Supplies	130,155	171,700
3000 Contractual Services	448,658	522,308
4000 Capital Outlay	0	37,000
Total	\$ 922,152	\$ 1,099,068

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Chief Wastewater Treatment Plant Operator	III	1	1
Assistant Chief Wastewater Treatment Plant Operator	9	1	1
Lift Station Water Plant Operator	8	4	4
Electrician	12	1	1
Maintenance Worker	3	1	1
Total		8	8



211 - Utility Fund/Waste Water Treatment Plant

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4325-6003-1001	Salaries	229,537	272,106	240,550	286,620
4325-6003-1005	Overtime	9,925	14,200	14,200	15,000
4325-6003-1006	Longevity	3,548	4,792	4,792	4,165
4325-6003-1009	TMRS	21,703	26,855	22,875	34,853
4325-6003-1011	Social Security	18,405	22,330	19,444	23,678
4325-6003-1016	Certification & Education	0	3,056	3,456	3,744
	Total Personnel	283,117	343,339	305,317	368,060
Supplies					
4325-6003-2201	Oil & Grease	478	1,000	1,000	1,000
4325-6003-2203	Medical Supplies	0	400	328	400
4325-6003-2204	Motor Vehicle Fuel	10,638	10,000	10,000	10,500
4325-6003-2205	Janitorial Supplies	178	800	700	700
4325-6003-2209	Wearing Apparel	228	405	500	500
4325-6003-2301	Supplies-Building & Grounds	1,644	2,450	2,450	1,800
4325-6003-2303	Water/Sewer Main Repair Supp.	123	300	300	300
4325-6003-2305	Lab Supplies & Chemicals	2,750	3,500	2,000	3,500
4325-6003-2307	Electrical Parts & Supplies	2,920	6,000	9,000	6,000
4325-6003-2309	Paint, Lumber, Hardware	1,242	1,000	1,000	1,000
4325-6003-2310	Chemicals & Insecticide	58,930	82,500	82,500	120,000
4325-6003-2313	Water Machinery & Equipment	12,014	16,000	21,000	20,000
4325-6003-2401	Minor Tools & Equipment	2,428	3,700	3,700	4,000
4325-6003-2403	Computers & Printers	0	1,400	1,400	0
4325-6003-2441	Safety Equipment	376	700	700	2,000
	Total Supplies	93,949	130,155	136,578	171,700
Contractual Services					
4325-6003-3102	Consultant Services	11,460	2,330	1,246	0
4325-6003-3113	Regulatory Inspection Fee	23,520	24,840	24,840	24,840
4325-6003-3114	Laboratory Testing	17,274	22,000	14,000	18,000
4325-6003-3201	Telephone Expense	2,724	3,634	3,571	3,500
4325-6003-3203	Training & Travel	1,516	2,700	2,700	3,000
4325-6003-3501	Electricity	186,007	242,750	315,954	325,000
4325-6003-3503	Water	1,135	1,115	2,350	800
4325-6003-3504	Sludge Disposal	64,137	72,500	72,500	65,000
4325-6003-3601	Building/Structure Improvements	1,942	2,500	2,500	5,000
4325-6003-3602	Fixed Plant Equipment/R & M	47,617	34,000	110,825	30,000
4325-6003-3608	Radio & Radar Equipment	677	1,000	1,000	1,000
4325-6003-3609	Meters	0	1,000	0	1,000
4325-6003-3704	Rental Machine & Equipment	2,633	1,823	1,823	9,500
4325-6003-3708	Uniform Rental	2,430	3,000	3,000	4,000
4325-6003-3901	Dues & Memberships	517	1,077	1,077	600
4325-6003-3922	Mowing Expenses	0	3,500	3,500	4,000
4325-6003-3970	Vehicle Maintenance Fees	22,700	21,700	21,700	19,350
4325-6003-3980	Vehicle Replacement Accruals	0	7,189	7,189	7,718
	Total Services	386,287	448,658	589,775	522,308
Capital Outlay					
4325-6003-4302	Plant Equipment	0	0	0	37,000
	Total Capital Outlay	0	0	0	37,000
	Waste Water Treatment Plant	\$ 763,353	\$ 922,152	\$ 1,031,670	\$ 1,099,068



Administrative Program

Category		Amended Budget 2006/07	Budget 2007/08
1000	Personnel Services	\$ 139,424	\$ 146,489
2000	Materials and Supplies	7,360	7,550
3000	Contractual Services	14,470	13,480
Total		\$ 161,254	\$ 167,519

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	1	1
TOTAL		4	4



211 - Utility Fund/Administration

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4325-6004-1001	Salaries	114,193	117,475	114,600	120,891
4325-6004-1005	Overtime	272	500	500	500
4325-6004-1006	Longevity	447	454	454	678
4325-6004-1009	TMRS	10,296	10,895	10,895	13,873
4325-6004-1011	Social Security	8,610	9,060	9,060	9,403
4325-6004-1016	Certification & Education	0	1,040	1,040	1,144
	Total Personnel	133,819	139,424	136,549	146,489
Supplies					
4325-6004-2101	General Office Supplies	3,476	4,000	3,000	4,000
4325-6004-2102	Magazines, Maps, Books	207	250	250	250
4325-6004-2103	Office Copy Supplies	82	400	400	400
4325-6004-2104	Data Processing Supplies	2,800	1,810	1,810	1,500
4325-6004-2203	Medical Supplies	322	400	310	400
4325-6004-2401	Minor Tools & Equipment	101	500	500	1,000
	Total Supplies	6,987	7,360	6,270	7,550
Contractual Services					
4325-6004-3201	Telephone Expense	2,409	3,270	3,270	2,280
4325-6004-3202	Postage & Freight	693	1,000	1,000	1,200
4325-6004-3203	Training & Travel	2,996	5,000	4,000	5,000
4325-6004-3301	Advertising/Public Notices	313	1,200	1,200	1,000
4325-6004-3302	Printing & Binding	1,005	2,000	2,000	2,000
4325-6004-3603	Office Equipment Repairs	0	500	0	500
4325-6004-3608	Radio & Radar Equipment	810	1,000	960	1,000
4325-6004-3901	Dues & Memberships	482	500	500	500
	Total Services	8,708	14,470	12,930	13,480
	Administration	\$ 149,514	\$ 161,254	\$ 155,749	\$ 167,519



Public Service Facility Program

Category		Amended Budget 2006/07	Budget 2007/08
2000	Materials and Supplies	\$ 5,400	\$ 6,500
3000	Contractual Services	96,457	102,152
4000	Capital Outlay	0	0
Total		\$ 101,857	\$ 108,652

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



211 - Utility Fund/Public Service Facility

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Supplies					
4325-6006-2222	Foods	2,186	2,500	2,500	2,500
4325-6006-2301	Supplies- Building & Grounds	2,286	1,200	1,215	1,000
4325-6006-2307	Electrical Parts & Supplies	490	1,000	1,000	1,500
4325-6006-2309	Paint, Lumber, & Hardware	273	700	700	1,500
	Total Supplies	5,236	5,400	5,415	6,500
Contractual Services					
4325-6006-3106	Data Processing	635	900	900	1,000
4325-6006-3401	Insurance - General	18,937	16,157	16,157	24,452
4325-6006-3501	Electricity	47,365	60,000	60,000	63,000
4325-6006-3503	Water	2,151	3,000	2,103	2,500
4325-6006-3601	Building/Structure Improvements	9,345	7,100	7,100	7,000
4325-6006-3702	Rental Office Equipment	5,554	7,600	5,319	2,000
4325-6006-3708	Uniform Rental	288	1,200	1,550	1,700
4325-6006-3903	Exterminations	190	500	520	500
	Total Services	84,465	96,457	93,649	102,152
	Public Service Facility	\$ 89,700	\$ 101,857	\$ 99,064	\$ 108,652



Other Requirements– Utility Fund

Category		Amended Budget 2006/07	Budget 2007/08
3000	Contractual Services	464,269	432,424
5000	Debt Service	2,357,157	2,427,643
6000	Interfund Transfers	146,650	309,261
Total		\$ 2,968,076	\$ 3,169,328

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



211 - Utility Fund/Other Requirements

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4190-3002-1044	Compensated Absences	(28,828)	0	0	0
	Total Personnel	(28,828)	0	0	0
Contractual Services					
4190-3002-3101	Auditing & Accounting	840	0	0	19,200
4190-3002-3405	Worker's Compensation Insurance	13,639	19,550	19,825	27,898
4190-3002-3406	Health Insurance	169,260	225,537	177,912	204,845
4190-3002-3910	Administrative Costs	0	219,182	0	180,481
	Total Services	183,739	464,269	197,737	432,424
Debt Service					
4190-3002-5001	Principal	0	1,429,846	1,429,846	1,556,533
4190-3002-5002	Interest	731,061	800,981	923,170	845,723
4190-3002-5003	Agent Fees	5,241	7,000	12,282	12,500
4190-3002-5005	Amortization of Def Loss	40,852	0	0	0
4190-3002-5006	Capital Lease Payments	0	19,330	19,330	12,887
4190-3002-5007	Interest Expense - Cap. Lease	1,939	0	0	0
4190-3002-5500	Depreciation	994,109	100,000	0	0
	Total Debt Service	1,773,203	2,357,157	2,384,628	2,427,643
Interfund Transfer					
4190-3002-6010	Transfer to General Fund	0	146,650	146,650	119,261
4190-3002-6030	Transfer to CIP Fund	883,451	0	0	190,000
4190-3002-6231	Transfer to Fund 231 2005 B	1,800,000	0	0	0
4190-3002-6232	Transfer to Fund 232	4,185,000	0	0	0
	Total Interfund Transfer	6,868,451	146,650	146,650	309,261
Capital Outlay					
4190-3002-4901	Issuance Costs	52,681	0	0	0
	Total Capital Outlay	52,681	0	0	0
	Other Requirements	\$ 8,849,246	\$ 2,968,076	\$ 2,729,015	\$ 3,169,328



**G. O. LONG-TERM DEBT REQUIREMENT
PAYABLE FROM WATER/SEWER REVENUE
Fiscal Year 2007-08**

DEBT ISSUED	BALANCE OUTSTANDING 9/30/2007	2007-08 PRINCIPAL	2007-08 INTEREST	2007-08 TOTAL REQUIRED
1998 G.O. Refunding Bonds	1,734,831	668,903	67,220	736,123
2000 Revenue Bonds	425,000	135,000	16,735	151,735
2001 Revenue Bonds	6,635,000	75,000	234,414	309,414
2002A Refunding Bonds	1,686,354	431,201	46,261	477,462
2002B Refunding Bonds	260,000	125,000	7,900	132,900
2003 Refunding Bonds	2,241,735	17,910	78,447	96,357
2003 Certificates of Obligation	639,936	72,720	19,064	91,784
2005 Tax Anticipation Notes	72,600	30,800	1,995	32,795
2005 Refunding Bonds	4,965,000		205,538	205,538
2006 Certificate of Obligation Series B	4,185,000		168,150	168,150
TOTAL	\$22,845,456	\$1,556,534	\$845,724	\$2,402,258

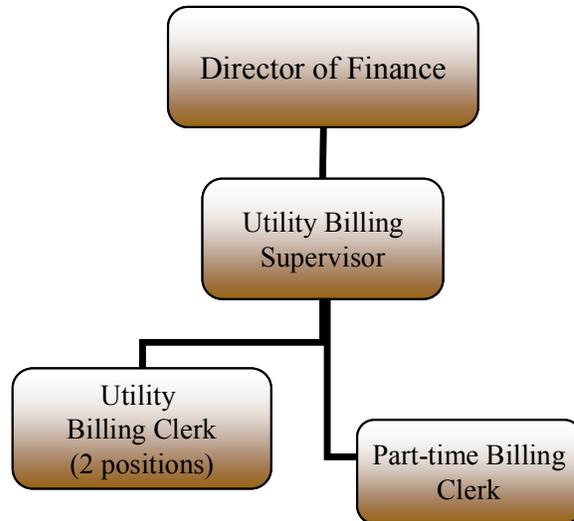


**GENERAL OBLIGATION BONDS
PAYABLE FROM W/S REVENUE
SCHEDULE OF MATURITIES
BY FISCAL YEAR**

FISCAL YEAR	TAX ANTICIPATION NOTES		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 OBLIGATIONS-SERIES 2003		G.O. BONDS REFUNDING SERIES 2003		REFUNDING BONDS SERIES 2005		CERTIFICATE OF OBLIGATIONS-SERIES 2006B		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	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST
2007-08	30,800	1,995	668,903	67,220	135,000	16,735	75,000	234,444	431,201	46,261	125,000	7,900	72,720	19,064	17,910	78,447	205,538	205,538	168,150	1,556,534	845,724	2,402,258		2,402,258	
2008-09	9,900	1,326	694,796	37,727	140,000	10,340	180,000	230,988	455,919	32,955	135,000	2,700	72,720	17,446	17,910	78,022	205,538	205,538	168,150	1,706,245	785,142	2,491,387		2,491,387	
2009-10	9,900	985	116,519	20,081	150,000	3,525	600,000	219,868	359,792	20,694			76,356	15,541	20,895	77,495	205,538	205,538	163,550	1,563,462	726,777	2,290,239		2,290,239	
2010-11	11,000	612	125,150	14,794			600,000	201,868	354,299	9,026			76,356	13,346	20,895	76,863	205,538	205,538	154,250	1,422,700	675,977	2,098,666		2,098,666	
2011-12	11,000	206	129,465	9,127			600,000	183,118	46,691	2,340			79,992	10,861	376,110	70,422	20,000	205,138	144,650	1,508,238	625,862	2,134,120		2,134,120	
2012-13			138,096	3,107			525,000	165,286	19,226	1,134			83,628	8,057	399,990	57,511	20,000	204,338	134,650	1,440,940	574,083	2,015,023		2,015,023	
2013-14							525,000	147,890	19,226	385			87,264	5,001	456,705	42,604	25,000	203,438	124,250	1,378,195	523,508	1,901,703		1,901,703	
2014-15							450,000	131,080					90,900	1,701	426,655	26,708	25,000	202,438	113,350	1,272,755	475,227	1,747,882		1,747,882	
2015-16							250,000	118,993							504,465	9,459	225,000	197,438	101,950	1,269,465	427,440	1,696,905		1,696,905	
2016-17							315,000	108,124									175,000	189,438	90,150	790,000	387,712	1,177,712		1,177,712	
2017-18							325,000	95,962									185,000	182,238	315,000	77,850	825,000	356,050	1,181,050		1,181,050
2018-19							340,000	82,889									190,000	174,738	325,000	65,050	855,000	322,777	1,177,777		1,177,777
2019-20							345,000	69,375									205,000	166,838	340,000	51,750	890,000	287,963	1,177,963		1,177,963
2020-21							360,000	55,095									215,000	158,438	355,000	37,850	930,000	251,383	1,181,383		1,181,383
2021-22							370,000	40,088									230,000	149,538	365,000	23,268	965,000	212,844	1,177,844		1,177,844
2022-23							380,000	24,475									255,000	139,838	385,000	7,893	1,020,000	172,206	1,192,206		1,192,206
2023-24							395,000	8,295									265,000	129,905		660,000	137,600	797,600		797,600	
																	685,000	109,659		685,000	109,659	794,659		794,659	
																	715,000	80,430		715,000	80,430	795,430		795,430	
																	750,000	49,478		750,000	49,478	799,478		799,478	
																	780,000	16,770		780,000	16,770	796,770		796,770	
TOTAL	\$ 72,600	\$ 5,124	\$ 1,872,927	\$ 152,057	\$ 425,000	\$ 30,600	\$ 6,635,000	\$ 2,116,698	\$ 1,686,354	\$ 112,295	\$ 260,000	\$ 10,600	\$ 639,236	\$ 91,017	\$ 2,241,735	\$ 577,631	\$ 4,965,000	\$ 3,381,650	\$ 418,500	\$ 1,626,761	\$ 22,983,552	\$ 8,044,633	\$ 31,028,185		\$ 31,028,185



Finance Department– Utility Billing Program Organizational Chart





Finance Department– Utility Billing Program

The Utility Billing and Collections Program is a division of the Finance Department. This program maintains the accounts for water, sewer, garbage, penalties, and emergency medical service utility bill donations. Solid waste is a contracted service in which this office performs billing, collecting, and change in service requests from the contractor and the customers. This office provides customer service and processes monthly statements for services provided throughout the City of Alvin. Duties include but are not limited to establishing new accounts, receiving meter deposits, receiving and processing of bank drafts, collection of insufficient fund checks, penalty processing, collection of overdue accounts and maintainancing multi-family dwelling accounts. Records management is essential to documenting and maintaining the accuracy of customer accounts. Financial reporting assists with audits and surveys. The reports include but are 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.

ACHIEVEMENTS IN FY 2006-2007

- Laserfiche Document Management
- Update of Handheld Reading Equipment
- Penalty Processing
- Online Payment Processing

PRIORITIES FOR FY 2007-2008

- Implement Radio Read Meter Function
- Upgrade Clerk from Part-time Position to Full-time Position
- Increase Number of Utility Accounts due to New Construction
- Continue Laserfiche Document Management

PERFORMANCE INDICATORS

	Budgeted <u>2006/07</u>	Projected <u>2006/07</u>	Budgeted <u>2007/08</u>
• Timely Billing	100%	100%	100%
• Collection Ratio	96%	98%	96%
• Education Hours/Seminars	6/1	0/1	9/1



Finance Department– Utility Billing Program

Category	Amended Budget 2006/07	Budget 2007-08
1000 Personnel Services	\$ 119,877	\$ 131,340
2000 Materials and Supplies	3,650	7,630
3000 Contractual Services	74,293	80,116
4000 Capital Outlay	12,634	35,000
Total	\$ 210,454	\$ 254,086

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 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 193,982	\$ 210,454	\$ 208,926	\$ 254,086
% of City's Operating Total	1.05%	1.08%	1.07%	1.18%
Full Time Staffing Equivalent	3.5	3.5	3.5	3.5

Financial Highlights

FY 2007/08 budget includes funding for cost-of-living increases and capital outlay special equipment.



211 - Utility Fund/Utility Billing

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4325-6005-1001	Salaries	98,140	100,848	100,427	107,155
4325-6005-1005	Overtime	22	500	500	500
4325-6005-1006	Longevity	2,202	2,479	2,433	2,798
4325-6005-1009	TMRS	7,846	8,291	8,291	12,437
4325-6005-1011	Social Security	7,657	7,758	7,758	8,450
	Total Personnel	115,867	119,877	119,409	131,340
Supplies					
4325-6005-2101	General Office Supplies	1,498	1,500	1,500	1,500
4325-6005-2103	Office Copy Supplies	56	100	100	100
4325-6005-2401	Minor Tools & Equipment	1,543	850	850	850
4325-6005-2403	Computer Hardware	1,606	1,200	786	5,180
	Total Supplies	4,703	3,650	3,236	7,630
Contractual Services					
4325-6005-3116	Contract Billing Services	66,666	68,000	68,000	70,000
4325-6005-3201	Telephone Expense	1,778	1,836	1,836	1,836
4325-6005-3202	Postage & Freight	842	1,500	1,500	1,500
4325-6005-3203	Training & Travel	1,157	1,254	1,271	2,750
4325-6005-3302	Printing & Binding	941	720	720	1,000
4325-6005-3601	Building/Structure Improvements	0	0	0	2,050
4325-6005-3603	Office Equipment Repairs	0	350	0	350
4325-6005-3608	Radio & Radar Equipment	1,829	400	90	400
4325-6005-3901	Dues & Memberships	198	233	230	230
	Total Services	73,412	74,293	73,647	80,116
Capital Outlay					
4325-6005-4305	Special Equipment	0	12,634	12,634	35,000
	Total Capital Outlay	0	12,634	12,634	35,000
	Utility Billing	\$ 193,982	\$ 210,454	\$ 208,926	\$ 254,086



**SANITATION FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 2,044,644	\$ 2,117,515	\$ 2,117,515	\$ 2,309,400
REVENUES				
Commercial Garbage Fees	\$ 1,118,454	\$ 1,178,548	\$ 1,123,613	\$ 1,213,981
Residential Garbage Fees	676,739	709,541	701,969	740,189
Heavy Trash Pickup	761	0	1,150	0
Recycle Fees	0	0	0	0
Interest Income	8,980	4,000	14,594	8,000
Other Incomes	24,374	500	32,971	250
Total Revenues	1,829,308	1,892,589	1,874,297	1,962,419
Total Revenue & Resources	3,873,952	4,010,104	3,991,812	4,271,819
EXPENDITURES				
Waste Collection	1,664,302	1,827,251	1,647,066	1,885,296
Waste Disposal	92,135	40,345	35,345	35,431
Recycling	0	7,234	0	18,813
Total Expenditures	1,756,437	1,874,830	1,682,411	1,939,540
Revenue Over/Under Expenditures	72,871	17,759	191,885	22,879
Ending Balance	\$ 2,117,515	\$ 2,135,274	\$ 2,309,400	\$ 2,332,279



**SANITATION FUND
ESTIMATED CASH FLOW**

	ACTUAL 2005-06	ESTIMATED 2006-07	ESTIMATED 2007-08
Cash and Investments - Beginning of Year	\$ -	\$ 140,935	\$ 219,613
Cash Receipts			
Collection Fees	1,794,048	1,857,447	1,954,170
Other revenues	10,883	49,026	8,250
Total Cash Receipts	1,804,931	1,906,473	1,962,419
Total Cash Available	1,804,931	2,047,408	2,182,032
Cash disbursements			
Expenditures excluding depreciation	1,357,826	1,601,361	1,706,889
Debt Service	40,290	23,345	23,431
Transfer to General Fund	265,880	103,089	109,220
Transfer to Utility Fund	0	100,000	100,000
Total Cash Disbursements	1,663,996	1,827,795	1,939,540
Estimated Cash - End of Year	\$ 140,935	\$ 219,613	\$ 242,492



Sanitation Fund

Category	Amended Budget 2006/07	Budget 2007/08
Collection Program	\$ 1,827,251	\$ 1,885,296
Disposal Program	40,345	35,431
Recycling	7,234	18,813
Total	\$ 1,874,830	\$ 1,939,540

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
PT Recycling Educator		0	1

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 1,756,437	\$ 1,874,830	\$ 1,682,411	\$ 1,939,540
% of City's Operating Total	9.46%	9.61%	8.62%	9.01%
Full Time Staffing Equivalent	0	0	0	0

Financial Highlights

FY 2007/08 budget includes an increase in contractual collection services due to a CPI (Consumer Price Index) increase of 1.6%, a fuel adjustment factor and a landfill adjustment.



Waste Collection Program

Category		Amended Budget 2006/07	Budget 2007/08
3000	Contractual Services	\$ 1,624,162	\$ 1,676,076
6000	Interfund Transfer	\$ 203,089	\$ 209,220
Total		\$ 1,827,251	\$ 1,885,296

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



212 - Sanitation Fund/Collection

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Contractual Services					
4323-6501-3201	Telephone Expense	185	204	266	204
4323-6501-3920	Contractual Collection Service	1,456,288	1,613,958	1,439,954	1,665,872
4323-6501-3960	Contract Disposal Fee	12,526	10,000	3,757	10,000
	Total Services	\$ 1,469,000	\$ 1,624,162	\$ 1,443,977	\$ 1,676,076
Interfund Transfer					
4323-6501-6010	Transfer to General Fund	95,302	103,089	103,089	109,220
4323-6501-6211	Transfer to Utility Fund	100,000	100,000	100,000	100,000
	Total Interfund Transfer	195,302	203,089	203,089	209,220
	Collection	1,664,302	1,827,251	1,647,066	1,885,296



Waste Disposal Program

Category		Amended Budget 2006/07	Budget 2007/08
3000	Contractual Services	12,000	12,000
5000	Debt Service/Depreciation	28,345	23,431
Total		\$ 40,345	\$ 35,431

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



212 - Sanitation Fund/Disposal

<u>Account</u>	<u>Description</u>	<u>Actual 2005/06</u>	<u>Amended Budget 2006/07</u>	<u>Forecast 2006/07</u>	<u>Budget 2007/08</u>
Contractual Service					
4324-7001-3617	Beautification	12,000	12,000	12,000	12,000
	Total Service	12,000	12,000	12,000	12,000
Capital Outlay					
4324-7001-4901	Issuance Cost	582	0	0	0
	Total Capital Outlay	582	0	0	0
Debt Service/Depreciation					
4324-7001-5001	Principal	0	14,622	14,622	15,141
4324-7001-5002	Interest	9,106	8,723	8,723	8,290
4324-7001-5005	Amortization of Loss Premium	1,105	0	0	0
4324-7001-5501	Depreciation	69,342	5,000	0	0
	Total Debt Service/Depreciation	79,553	28,345	23,345	23,431
	Disposal	\$ 92,135	\$ 40,345	\$ 35,345	\$ 35,431



Recycling Program

The Recycling program promotes curbside recycling education and diversion from the landfill.

PERFORMANCE INDICATORS

	<u>Budgeted 2006-2007</u>	<u>Projected 2006-2007</u>	<u>Budgeted 2007-2008</u>
<i>Number of K-3rd Graders Taught</i>	4520	4520	5000
<i>Number of 4th-6th Graders Taught</i>	3092	3092	3500
<i>Number of School Recycling Competitions</i>	2	2	1
<i>Number of Articles Written</i>	24	24	24
<i>Number of Door Hangers Dispersed</i>	220	220	450
<i>Number of Phone Calls Answered</i>	624-780	624-780	600 +
<i>Number of Community Events</i>	10	10	6
<i>Number of Neighborhood Signs Installed</i>	8	8	10
<i>Number of Bins Dispersed</i>	336	336	150
<i>Number of Household Recycling</i>	1100	1250	1350
<i>Number of Compost Demonstration</i>	0	0	1
<i>Number of E-waste Recycle Events</i>	1	1	1
<i>Number of Tire Recycling Events</i>	0	0	1
<i>Number of Bins Purchased for City Buildings</i>	9	9	0
<i>PowerPoint Presentations for Community Organizations</i>	14	14	8



Recycling Program

Category		Amended Budget 2006/07	Budget 2007/08
1000	Personnel Services	\$7,234	\$ 18,813
Total		\$7,234	\$ 18,813

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
PT Recycling Educator		0	1



212 - Sanitation Fund/Recycling

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4323-6501-1001	Salaries	0	7,234	0	16,640
4323-6501-1011	FICA	0	0	0	1,273
	Total Personnel	0	7,234	0	\$ 17,913
Materials					
4501-7509-2239	Recycling Supplies	0	0	0	\$ 300
	Total Materials	0	0	0	\$ 300
Contractual Services					
4501-7509-3301	Advertising & Public Notices	0	0	0	\$ 600
	Total Services	0	0	0	\$ 600
	Recycling	0	7,234	0	18,813



**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

DESCRIPTION	ACTUAL	AMENDED	PROJECTED	BUDGET
	2005/06	BUDGET 2006/07	2006/07	2007/08
Beginning Balance	\$ 970,550	\$ 1,026,952	\$ 1,026,952	\$ 1,078,083
REVENUES				
Emergency Service District Fee	90,600	100,000	110,000	100,000
Hillcrest EMS Service	8,370	8,370	8,370	8,370
Subscription Fees	253,022	256,000	251,000	256,000
Service Charges	442,238	440,000	430,000	440,000
Medicare	174,823	165,000	186,130	165,000
Medicaid	31,268	28,000	23,477	28,000
Interest Income	4,636	1,300	10,111	7,000
Intragovernmental	52,563	0	0	0
Other Income	3,494	6,000	6,800	6,000
Total Revenues	1,061,014	1,004,670	1,025,888	1,010,370
Total Revenues & Resources	2,031,564	2,031,622	2,052,840	2,088,453
EXPENDITURES				
Personnel Services	579,758	568,826	550,753	586,458
Materials & Supplies	97,494	104,147	92,187	108,950
Contractual Services	254,947	259,222	273,332	275,170
Capital Outlay	0	29,500	29,500	0
Debt Service/Depreciation	28,322	1,432	1,432	955
Interfund Transfers	44,091	27,553	27,553	28,366
Total Expenditures	1,004,612	990,680	974,757	999,899
Revenue Over/Under Expenditures	56,402	13,990	51,131	10,471
Ending Balance	\$ 1,026,952	\$ 1,040,942	\$ 1,078,083	\$ 1,088,554

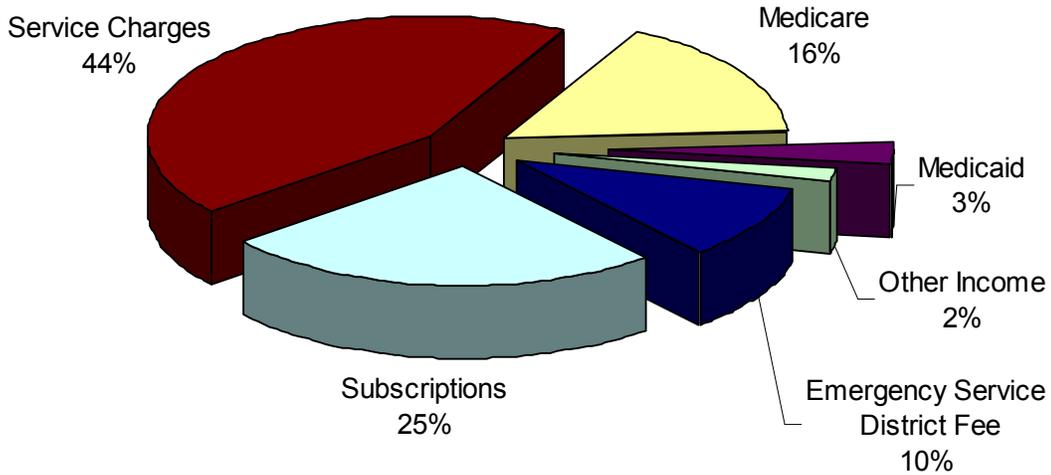


**EMS FUND
ESTIMATED CASH FLOW**

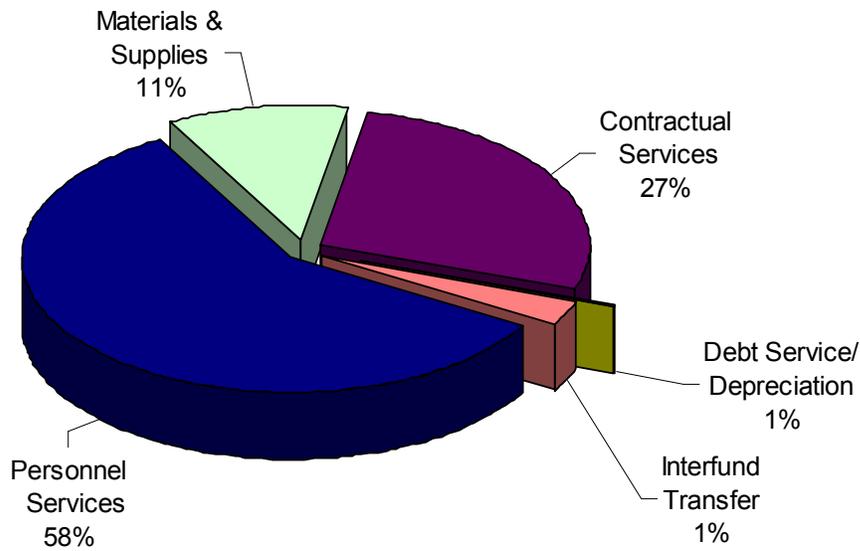
	ACTUAL 2005-06	ESTIMATED 2006-07	ESTIMATED 2007-08
Operating Revenues			
EMS revenues	\$ 1,061,014	\$ 1,130,594	\$ 1,010,370
Gross Revenues	1,061,014	1,130,594	1,010,370
Operating Expenses			
Expenditures excluding depreciation	(932,199)	(1,020,811)	(970,578)
Net Revenues	128,815	109,783	39,792
Debt Payments			
Principal and Interest	(264)	(1,551)	(955)
Capital Expenditures			
Capital Outlay	0	0	0
Capital Improvements	0	0	0
Transfers			
General Fund	(44,091)	(27,553)	(28,366)
Net Income	84,460	80,679	10,471
Cash and Investments-beginning of year	113,281	197,741	278,420
Cash and Investments-end of year	\$ 197,741	\$ 278,420	\$ 288,890



FY 2008 Revenues by Source \$1,010,370

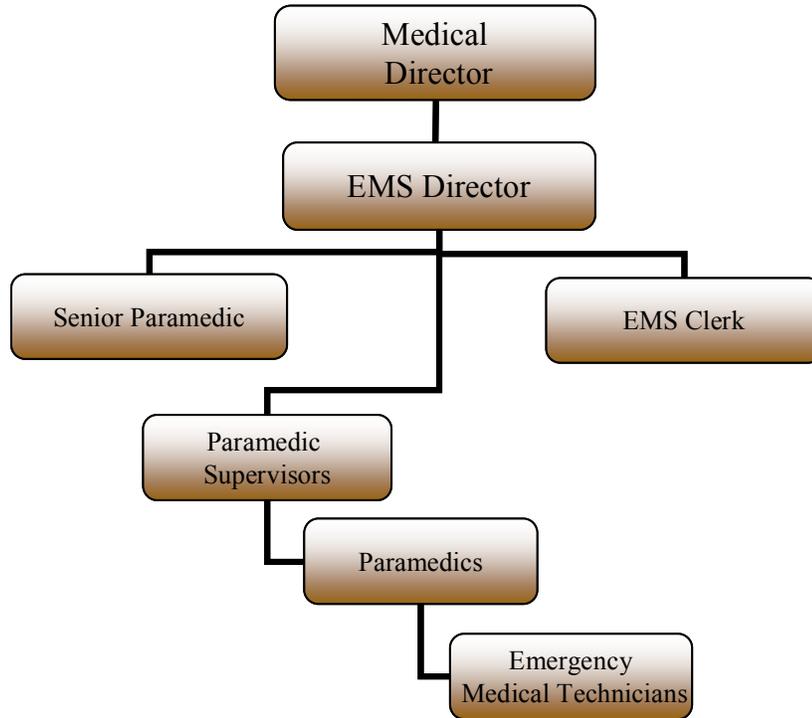


FY 2008 Expenditures By Function \$999,899





Emergency Medical Services Organizational Chart





Emergency Medical Services

The members of the Alvin EMS 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 provide 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.

GOALS

- Implement I.C.E. research protocol
- Train and test all staff on new medical procedures
- Review call volume and staffing requirements for recommendations in '09
- Review EMS ordinance

OBJECTIVES

- Provide a rapid response to emergency calls
- Reduce “out of service” times, providing adequate staffing and reduced request for mutual aid assistance
- Providing awareness and education programs for schools and other organizations
- Continue and improve our program to provide CPR training to the public and to provide education on injury prevention
- Continue to provide a cost effective and self-supporting medical service to the Alvin area

PERFORMANCE INDICATORS

	<u>Budgeted 2007-2008</u>
Response time	7 min. (avg.)
Number of Public Relation programs given	25
Mutual aid assistance received	32



Emergency Medical Services Department

CATEGORY		Amended Budget 2006/07	Budget 2007/08
1000	Personnel Services	\$ 568,826	\$ 586,458
2000	Materials and Supplies	104,147	108,950
3000	Contractual Services	259,222	275,170
4000	Capital Outlay	29,500	0
5000	Debt Service/Depreciation	1,432	955
6000	Interfund Transfers	27,553	28,366
Total		\$ 990,680	\$ 999,899

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

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 1,004,612	\$ 990,680	\$ 974,757	\$ 999,899
% of City's Operating Total	5.41%	5.08%	4.99%	4.65%
Full Time Staffing Equivalent	2	2	2	2

Financial Highlights

FY 2007/08 budget includes an increase for cost of living adjustments and slight increases within the materials and contractual accounts.



213 - EMS Fund

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4203-4501-1001	Salaries	\$ 159,242	\$ 147,958	\$ 196,578	\$ 150,195
4203-4501-1005	Overtime	42,643	29,000	49,622	29,000
4203-4501-1006	Longevity	2,509	1,943	1,943	2,703
4203-4501-1007	Extra Help	293,130	310,000	222,829	310,000
4203-4501-1009	TMRS	44,397	42,852	42,852	55,534
4203-4501-1011	Social Security	38,013	35,633	35,633	37,730
4203-4501-1017	Equipment Allowance	983	1,440	1,296	1,296
4203-4501-1044	YE Compensated Absences	(1,159)	0	0	0
	Total Personnel	579,758	568,826	550,753	586,458
Supplies					
4203-4501-2101	General Office Supplies	814	2,170	1,453	1,700
4203-4501-2102	Magazines, Maps, Books	189	300	300	300
4203-4501-2103	Office Copy Supplies	291	300	100	300
4203-4501-2202	Household Supplies	207	500	250	500
4203-4501-2203	Medical Supplies	44,280	50,875	41,000	52,000
4203-4501-2204	Motor Vehicle Fuel	31,964	24,000	29,950	30,000
4203-4501-2205	Janitorial Supplies	202	700	300	500
4203-4501-2208	Photographic Supplies	0	50	0	50
4203-4501-2209	Wearing Apparel	6,043	8,962	8,799	8,000
4203-4501-2222	Foods	996	1,040	900	1,000
4203-4501-2240	Fire/Injury Prevention Program	2,613	4,000	3,000	4,000
4203-4501-2301	Supplies- Building & Grounds	2,810	2,000	2,495	2,000
4203-4501-2307	Electrical Parts & Supplies	164	100	100	100
4203-4501-2309	Paint, Lumber, Hardware	9	400	0	250
4203-4501-2312	Motor Vehicle Supplies	453	500	250	500
4203-4501-2401	Minor Tools & Equipment	5,117	3,000	500	2,500
4203-4501-2403	Computers & Printers	0	4,250	2,040	4,250
4203-4501-2441	Safety Equipment	1,343	1,000	750	1,000
	Total Supplies	97,494	104,147	92,187	108,950
Contractual Services					
4203-4501-3102	Consultant Services	0	500	250	500
4203-4501-3104	Medical Services/Pre-Employment	0	6,000	6,000	6,000
4203-4501-3116	Contract Billing Services	87,318	80,000	97,034	80,000
4203-4501-3201	Telephone & Telegraph	6,200	5,028	7,761	8,200
4203-4501-3202	Postage & Freight	6	100	50	100
4203-4501-3203	Training & Travel	5,247	9,000	9,000	8,000
4203-4501-3301	Advertising & Public Notices	880	100	0	100
4203-4501-3302	Printing & Binding	0	200	0	100
4203-4501-3401	Insurance - General	4,381	5,649	5,649	6,857
4203-4501-3405	Worker's Compensation	8,393	12,033	12,200	17,171
4203-4501-3406	Group Insurance	25,212	25,212	25,212	25,827
4203-4501-3501	Electricity	5,883	5,500	6,658	6,800
4203-4501-3502	Gas	1,708	2,000	1,343	2,000
4203-4501-3503	Water	1,007	900	900	1,000
4203-4501-3601	Building/Structure Improvements	324	2,000	2,000	1,500
4203-4501-3602	Fixed Plant Equipment	1,186	2,000	2,000	1,500
4203-4501-3603	Office Equipment Repairs	0	500	0	4,500
4203-4501-3604	Motor Vehicle Repairs	0	1,000	0	500
4203-4501-3608	Radio & Radar Equipment	3,684	4,000	1,000	3,500



213 - EMS Fund

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
4203-4501-3702	Rental Office Equipment	1,284	1,000	500	250
4203-4501-3903	Exterminations/Disinfectants	274	500	275	500
4203-4501-3904	Janitorial Services	0	800	300	800
4203-4501-3923	Grounds Maintenance Contract	1,792	2,010	2,010	2,010
4203-4501-3970	Vehicle Maintenance Fees	41,400	27,200	27,200	28,200
4203-4501-3980	Vehicle Replacement Accruals	58,767	65,990	65,990	69,255
	Total Services	254,947	259,222	273,332	275,170
Capital Outlay					
4203-4501-4201	Building, Fixtures & Grounds	0	4,500	4,500	0
4203-4501-4305	Special Equipment	0	15,000	15,000	0
4203-4501-4307	Radio & Radar Equipment	0	10,000	10,000	0
	Total Capital Outlay	0	29,500	29,500	0
Debt Service/Depreciation					
4203-4501-5006	Lease Purchase HVAC	0	1,432	1,432	955
4203-4501-5007	Interest Expense-Capital Lease	264	0	0	0
4203-4501-5501	Depreciation Expense	28,058	0	0	0
	Total Debt Service/Depreciation	28,322	1,432	1,432	955
Interfund Transfer					
4203-4501-6111	Transfer to General Fund	44,091	27,553	27,553	28,366
	Total Interfund Transfer	44,091	27,553	27,553	28,366
	EMS	\$ 1,004,612	\$ 990,680	\$ 974,757	\$ 999,899





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.

*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.*



**INTERNAL SERVICE FUND
CENTRAL SHOP
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 88,101	\$ 141,428	\$ 141,428	\$ 149,720
Revenues				
Investment Earnings	8,948	2,500	5,507	2,500
Intragovernmental	476,700	459,450	459,450	512,700
Other Income	210	0	0	0
Total Revenues	485,858	461,950	464,957	515,200
Total Revenues & Resources	573,959	603,378	606,385	664,920
EXPENDITURES				
Personnel Services	183,433	178,628	184,653	196,687
Materials & Supplies	114,738	115,453	111,301	124,489
Contractual Services	133,605	147,861	149,270	168,524
Capital Outlay	0	12,000	11,441	25,500
Depreciation	754	0	0	0
Total Expenditures	432,530	453,942	456,665	515,200
Total Operating Expenditures	432,530	453,942	456,665	515,200
Revenue Over/(Under) Expenditures	53,328	8,008	8,292	0
Ending Balance	\$ 141,428	\$ 149,436	\$ 149,720	\$ 149,720

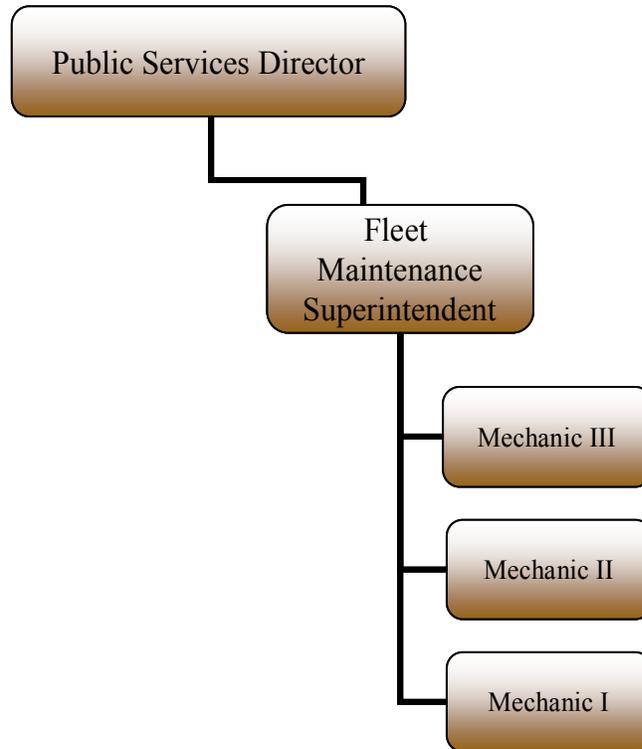


**INTERNAL SERVICE FUND
CENTRAL SHOP
ESTIMATED CASH FLOW**

	ESTIMATED 2006-07	ESTIMATED 2007-08
Cash and Investments -Beginning of Year	\$ 103,696	\$ 99,921
Cash Receipts:		
Total Estimated revenues	459,450	512,700
Other Revenues	6,067	2,500
Total Cash Receipts	465,517	515,200
Total Cash Available	569,213	615,121
Cash Disbursements		
Expenditures excluding depreciation	469,292	515,200
Capital Outlay	0	
Total Cash Disbursements	469,292	515,200
Estimated Cash- End of Year	\$ 99,921	\$ 99,921



Central Shop Program Organizational Chart





Central Shop Program

The department's mission is the purchasing of new vehicles and equipment along with providing maintenance for the City's fleet of vehicles and machinery. The department staff is responsible for maintaining and repairing all city owned vehicles and equipment, supplying fuel, oil, and all maintenance products, liquidation of no longer used items, via on-line auction, maintaining an inventory of city owned machinery and equipment, and complete a physical year-end audit.

Accomplishments for FY 2006 – 2007

- Replaced 10 year old heaters in Bay's 1, 2, 3, and welding shop.
- Replaced vehicle lift in bay # 3.
- Update vehicle replacement costs for the vehicle replacement program.
- Update vehicle maintenance costs for vehicles and equipment
- Disposed of unused vehicles, equipment, and miscellaneous items utilizing an online auction company.
- Continue the implementation of the GBA inventory of parts, fuels, and supplies for the Central Shop.
- Continue to reduce contractual repair expenditures, through continued education training classes for mechanics.
- Implemented certification pay for Central Shop employees.

Objectives for FY 2007 2008

- Replace vehicle lift in Bay #2
- Replace 2 air compressors
- Update vehicle replacement costs for the vehicle replacement program
- Update vehicle maintenance costs for vehicles and equipment
- Continue utilizing the online auction for disposing of unused items, vehicles and equipment.
- Continue the implementation of the GBA program for inventory of parts, fuels, and supplies for the central shop. Provide an additional work station computer for mechanics. Train mechanics to enter completed work orders into the GBA work order system. Strive to enter daily work orders within 5 days of job completion.
- Continue to reduced contractual repair expenditures, through continued education and training classes for mechanics
- Repair emergency vehicles in 2 days or less. Perform preventative maintenance within 8 hours or less.
- Perform preventative maintenance on vehicles and equipment within 5 days of scheduled maintenance.
- Provide funding for continuing education training courses for all department staff.



Central Shop Program

PERFORMANCE INDICATORS	2006-07 <u>Target</u>	2006-07 <u>Accomplished</u>	2007-08 <u>Target</u>
Reduction of contractual motor vehicle repairs	\$34,000	\$30,000	\$28,500
Repair emergency vehicles in within two days	90%	94%	92%
Perform preventative maintenance on all vehicles	85%	90%	90%
Number of certification hours	24 hours	40 hours	40 hours



Central Shop Program

CATEGORY		Amended Budget 2006/07	Budget 2007/08
1000	Personnel Services	\$ 178,628	\$ 196,687
2000	Materials and Supplies	115,453	124,489
3000	Contractual Services	147,861	168,524
4000	Capital Outlay	12,000	25,500
Total		\$ 453,942	\$ 515,200

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fleet Maintenance Superintendent	II	1	1
Mechanic III	9	1	1
Mechanic II	8	1	1
Mechanic I	6	1	1
Total		4	4

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 432,530	\$ 453,942	\$ 456,664	\$ 515,200
% of City's Operating Total	2.33%	2.33%	2.34%	2.39%
Full Time Staffing Equivalent	4	4	4	4

Financial Highlights

FY 2007/08 budget includes increases within personnel services for cost-of-living adjustments, certification pay and equipment allowance adjustments. Also included are Plant Equipment Capital Outlay purchases.



221 - Internal Service Fund/Central Shop

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Personnel					
4190-3003-1001	Salaries	153,537	148,304	151,015	153,084
4190-3003-1005	Overtime	3,477	1,500	2,800	3,000
4190-3003-1006	Longevity	1,939	1,888	1,888	2,232
4190-3003-1009	TMRS	14,362	14,025	14,047	18,625
4190-3003-1011	Social Security	12,035	11,662	11,402	12,654
4190-3003-1016	Certification	0	500	500	3,840
4190-3003-1017	Equipment Allowance	1,906	750	3,000	3,252
4190-3003-1044	YE Compensated Absences	(3,823)	0	0	0
	Total Personnel	183,433	178,628	184,653	196,687
Supplies					
4190-3003-2101	General Office Supplies	208	200	200	200
4190-3003-2102	Magazines, Maps and Books	0	100	0	0
4190-3003-2103	Office Copy Supplies	69	100	0	100
4190-3003-2104	Data Processing Supplies	807	231	231	500
4190-3003-2204	Motor Vehicle Fuel	4,613	4,000	4,000	4,500
4190-3003-2205	Janitorial Supplies	254	282	282	300
4190-3003-2209	Wearing Apparel	43	0	0	0
4190-3003-2301	Supplies- Building & Grounds	128	1,300	1,300	1,000
4190-3003-2307	Electrical Parts & Supplies	137	200	200	500
4190-3003-2308	Welding Supplies	791	2,500	1,447	1,889
4190-3003-2309	Paint, Lumber, & Hardware	441	700	700	1,000
4190-3003-2310	Chemicals & Insecticides	26	100	0	100
4190-3003-2312	Motor Vehicle Supplies	69,455	70,000	70,000	75,000
4190-3003-2316	Fuel System Supplies	915	2,000	1,000	2,000
4190-3003-2317	Car Wash Supplies	1,665	3,300	1,500	2,300
4190-3003-2320	Heavy Equipment Supplies	31,346	25,000	25,000	30,000
4190-3003-2401	Minor Tools & Equipment	3,363	4,000	4,000	4,300
4190-3003-2403	Computers & Printers	0	941	941	0
4190-3003-2441	Safety Equipment	479	500	500	800
	Total Supplies	114,738	115,453	111,301	124,489
Contractual Services					
4190-3003-3113	Regulatory Inspection Fees	65	490	490	490
4190-3003-3199	Contractual Extra Help	1,372	0	0	0
4190-3003-3201	Telephone Expense	2,071	2,064	2,490	2,064
4190-3003-3202	Postage & Freight	50	100	100	100
4190-3003-3203	Training & Travel	1,352	2,828	2,500	2,500
4190-3003-3403	Insurance- Motor Equipment	29,445	29,779	31,391	40,015
4190-3003-3405	Worker's Compensation	3,147	4,708	4,708	6,718
4190-3003-3406	Insurance - Group Health	24,957	31,362	31,362	32,418
4190-3003-3503	Water	215	800	500	800
4190-3003-3601	Building/Strucure Improvements	4,788	1,500	1,500	1,700
4190-3003-3602	Fixed Plant Equipment/R&M	8,153	5,000	3,000	5,000
4190-3003-3604	Motor Vehicle Repairs	24,096	28,500	28,500	32,500
4190-3003-3606	Heavy Equipment/R & M	25,613	30,000	32,000	33,000
4190-3003-3608	Radio & Radar Equipment	746	1,000	1,000	1,000



221 - Internal Service Fund/Central Shop

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
4190-3003-3615	Small Engine Repairs	65	700	700	700
4190-3003-3708	Uniform Rental	2,261	2,500	2,500	3,000
4190-3003-3901	Dues & Membership	0	300	300	0
4190-3003-3906	Wrecker Fees	565	1,300	1,300	1,200
4190-3003-3947	Hazardous Waste Removal	1,255	1,000	1,000	1,000
4190-3003-3980	Vehicle Replacement Accruals	3,388	3,929	3,929	4,319
	Total Services	133,605	147,861	149,270	168,524
Capital Outlay					
4190-3003-4302	Plant Equipment	0	12,000	11,441	25,500
	Total Capital Outlay	0	12,000	11,441	25,500
Debt Service/Depreciation					
4190-3003-5500	Depreciation	754	0	0	0
	Total Debt Service/Depreciation	754	0	0	0
	Central Shop	\$ 432,530	\$ 453,942	\$ 456,664	\$ 515,200



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

DESCRIPTION	ACTUAL 2005/06	AMENDED BUDGET 2006/07	PROJECTED YEAR END 2006/07	BUDGET 2007/08
Beginning Balance	\$ 1,824,418	\$ 1,836,076	\$ 1,836,076	\$ 1,995,084
Revenues				
Intragovernmental	259,016	343,842	343,842	354,600
Other Incomes	37,883	0	114,818	0
Total Revenues	296,899	343,842	458,660	354,600
Total Revenues & Resources	2,121,317	2,179,918	2,294,736	2,349,684
EXPENDITURES				
Capital Outlay	0	259,000	299,652	465,500
Debt Serv/Depreciation	285,241	0	0	0
Total Expenditures	285,241	259,000	299,652	465,500
Revenue Over/(Under) Expenditures	11,658	84,842	159,008	(110,900)
Ending Balance	\$ 1,836,076	\$ 1,920,918	\$ 1,995,084	\$ 1,884,184



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

	ESTIMATED 2006-07	ESTIMATED 2007-08
Cash and Investments -Beginning of Year	\$ 1,005,930.00	\$ 1,177,494
Cash Receipts:		
Total Estimated revenues	343,842	354,600
Other Income	128,198	
Total Cash Receipts	472,040	354,600
Total Cash Available	1,477,970	1,532,094
Cash Disbursements		
Capital Vehicle Replacement Program	300,476	465,500
Total Cash Disbursements	300,476	465,500
Estimated Cash- End of Year	\$ 1,177,494	\$ 1,066,594



Vehicle Replacement Program

Category	Amended Budget 2006/07	Budget 2007/08
4000 Capital Outlay	259,000	465,500
Total	\$ 259,000	\$ 465,500

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

Departmental Budget Trends	Actual 2005/06	Amended 2006/07	Forecast 2006/07	Budget 2007/08
Expenditures	\$ 285,241	\$ 259,000	\$ 299,652	\$ 465,500
% of City's Operating Total	1.54%	1.33%	1.54%	2.16%
Full Time Staffing Equivalent	0	0	0	0

Financial Highlights

FY 2007/08 budget reflects a significant increase in capital outlay designated for the purchase of thirteen (13) new vehicles.



222 - Vehicle Replacement Fund/Central Shop

Account	Description	Actual 2005/06	Amended Budget 2006/07	Forecast 2006/07	Budget 2007/08
Capital Outlay					
4190-3003-4303	Motor Vehicles	0	259,000	299,652	465,500
	Total Capital Outlay	0	259,000	299,652	465,500
Debt Service/Depreciation					
4190-3003-5500	Depreciation	282,279	0	0	0
4190-3003-5600	Loss on Asset/Trade-In	2,962	0	0	0
	Total Debt Service/Depreciation	285,241	0	0	0
	Vehicle Replacement	\$ 285,241	\$ 259,000	\$ 299,652	\$ 465,500





**CAPITAL OUTLAY FY 2007/08
BY FUND AND DEPARTMENT**

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
GENERAL FUND			
Police Department			
<i>Law Enforcement</i>	One (1) Police Patrol Car	4303	28,000
	Two (2) Police radio-handsets	4398	8,000
		Total	<u>\$ 36,000</u>
Engineering Department	F-150 Pickup Truck	4303	15,000
		Total	<u>\$ 15,000</u>
P-Works			
<i>Street Program</i>	Restroom Modifications	4201	25,000
	Storm Sewer Cleaning Machine	4304	62,000
	Gradall	4304	50,456
		Total	<u>\$ 137,456</u>
Parks Department			
<i>Facility Maintenance</i>	Fencing around dumpsters (1st year debt pymt)	4201	2,000
		Total	<u>\$ 2,000</u>
		Total General Fund	<u>\$ 190,456</u>
Library Fund			
	New Furniture	4301	20,200
		Total Library Fund	<u>\$ 20,200</u>
Sales Tax Fund- Street			
	Relocation of Fence @ Proposed FM 529/Brazos St.	4201	10,000
		Total Sales Tax Fund	<u>\$ 10,000</u>
ENTERPRISE FUND			
Public Works			
<i>Water</i>	Radio Reading System for Water Meters (Balance)	4305	10,000
			<u>\$ 10,000</u>
<i>Sewer</i>	Two (2) Portable Flow Meters	4305	8,000
		Total	<u>\$ 8,000</u>
<i>WWTP</i>	Replacement of two (2) sludge pumps	4302	6,500
	Rebuilding of (3) sludge pumps @ WWTP	4302	24,000
	Rebuilding of #2 Lamson blower	4302	6,500
		Total	<u>\$ 37,000</u>
Finance			
<i>Utility Billing</i>	Radio Reading System for Water Meters	4305	35,000
			<u>\$ 35,000</u>
		Total Enterprise Fund	<u>\$ 90,000</u>
INTERNAL SERVICE FUND			
Central Shop			
	Hydraulic Vehicle Lift on Bay #2	4302	15,000
	Two (2) Air Compressors	4302	6,500
	Vehicle Diagnostic/Repair Scanner	4302	4,000
		Total	<u>\$ 25,500</u>
Vehicle Replacement			
	Ambulance/EMS	4303	103,000
	F-250 Crew Cab/Fire	4303	35,000
	Two (2) F-150 Reg Cab/Parks	4303	30,000
	F-E350 Cargo Van	4303	25,000
	Five (5) Crown Victoria/Law Enforcement	4303	137,500
	F-250 Pickup Truck/Humane	4303	40,000
	14-Yard Dump Truck/Water	4303	80,000
	F-150 Pickup WWTP *New Addition	4303	15,000
		Total	<u>\$ 465,500</u>
		Total Internal Service	<u>\$ 491,000</u>
	GRAND TOTAL- ALL FUNDS		<u><u>\$ 801,656</u></u>



FY 2007/08 PAY PLAN - NON-EXEMPT

Effective October 1, 2007

GRADE	ANNUAL SALARY RANGE			FLSA STATUS	POSITION TITLE
	Minimum	Mid-Point	Maximum		
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 N N	Meter Reader Victim Liaison Assistant
5	22,531	27,600	32,557	N N N N N N N	Accounting Clerk EMS Clerk Billing Clerk Deputy Court Clerk Police Records Clerk Code Enforcement Clerk Recreation Clerk
6	24,082	29,500	34,798	N N N N N N	Department Secretary Equipment Operator I Mechanic I P/T Paramedic Sign & Traffic Signal Technician Utility Worker I
7	25,831	31,643	37,325	N N N N N N N	Building Maintenance Tech. I Humane Officer P/T Senior Paramedic Permit Coordinator Assistant Senior Center Coordinator Communications Officer Detention Officer
8	27,510	33,700	39,752	N N N N N N N N N N N N N	Payroll Technician Accounts Payable Technician Administrative Assistant Building Maintenance Tech. II Code Enforcement Officer Crime Victim Liaison Deputy City Clerk Equipment Operator II Fire Equipment Mechanic Lift Station/Water Plant Operator Mechanic II Purchasing/Warehouse Coordinator Utility Worker II



FY 2007/08 PAY PLAN - NON-EXEMPT

Effective October 1, 2007

GRADE	ANNUAL SALARY RANGE			FLSA STATUS	POSITION TITLE
	Minimum	Mid-Point	Maximum		
9	29,436	36,059	42,535	N	Assistant Chief WWTP Operator
				N	Development Coordinator
				N	Equipment Operator III
				N	Mechanic III
				N	Municipal Court Clerk
				N	Utility Billing Supervisor
				N	Legal Secretary
				N	Executive Secretary
10	31,496	38,583	45,512	N	Communication Supervisor
				N	Engineering Technician
				N	Utility Supervisor
				N	Assistant to the City Manager
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	Fire Marshal
				N	GIS Technician
				N	Accountant I
				N	Electrician
14	38,584	47,266	55,755	N	Construction Superintendent
				N	System Analyst



FY 2007/08 PAY PLAN - EXEMPT

Effective October 1, 2007

GRADE	ANNUAL SALARY RANGE			FLSA STATUS	POSITION TITLE
	Minimum	Mid-Point	Maximum		
I	37,551	46,000	54,449	E	Senior Center Coordinator/Recreation Manager
				E	Parks Operations Manager
II	40,980	50,200	59,420	E	Accountant II
				E	Building Official
				E	Fleet Maintenance Superintendent
				E	Human Resources Manager
				E	Project Manager
				E	Street Superintendent
III	45,224	55,400	65,576	E	Assistant City Engineer
				E	Utilities Superintendent
				E	Paralegal
				E	Chief Wastewater Treatment Plant Operator
IV	52,246	64,000	75,755	E	Assistant Finance Director
				E	IT Manager
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
				E	Director of Economic Development



**ASSESSED & ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY**

FISCAL YEAR	REAL PROPERTY ASSESSED VALUE	PERSONAL PROPERTY ASSESSED VALUE	TOTAL ASSESSED VALUE	RATIO OF ASSESSED TO EST. VALUE	TAX RATES PER \$100 OF ASSESSED VALUE		
					O & M	DEBT SERVICE	TOTAL
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
06-07	638,037,492	150,426,255	788,463,747	100	0.6565	0.1471	0.8036
07-08	732,548,275	162,003,667	894,551,942	100	0.644	0.1596	0.8036



PROPERTY TAX LEVIES AND COLLECTION

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collecions	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
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	8.93
05-06	5,684,983	5,519,795	97.09	157,488	5,677,283	99.86	469,135	8.20
06-07	6,291,790	6,117,953	97.24	159,222	6,277,175	99.76	469,630	7.46



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.
1016	CERTIFICATION & EDUCATION PAY	Monthly stipend to compensate officers possessing an intermediate, advanced or masters certificate or associate, bachelor or masters degree and employees possessing specialized certifications within their field.
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.
2106	SOFTWARE SUBSCRIPTIONS	Account used for periodic software updates.
2107	DRAFTING SUPPLIES	Account used to purchase drafting supplies.



Object Classes

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.
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.
2251	SQUARE DANCING SUPPLIES	Cost associated with the Senior Center square dancer program.
2252	COUNTRY DANCE SUPPLIES	Cost associated with the Senior Center country dance program.
2254	SENIOR ACTIVITIES SUPPLIES	Cost associated with the Senior Center senior activities.
2253	MEMORIAL SUPPLIES	Cost associated with funds derived from memorial supplies.
2255	BALLROOM DANCE SUPPLIES	Cost associated with the Senior Center ballroom dance program.
2256	RED HAT SOCIETY SUPPLIES	Cost associated with the Senior Center Red Hat Society program.



Object Classes

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.
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.



Object Classes

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.
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.



Object Classes

3206	TRAINING/TRAVEL-EMERGENCY MGMT	Cost associated with training programs and reimbursement of expenses incurred related to Emergency MGMT.
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.
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.
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.



Object Classes

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.
3617	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.
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.
3901	DUES AND MEMBERSHIPS	Cost associated with annual dues, yearly memberships, etc.



Object Classes

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.
3923	GROUNDS MAINTENANCE CONTRACT	Cost associated with grounds keeping.
3924	STREET SWEEPING EXPENSE	Cost associated with sweeping streets.
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.
3950	BCGCD WATER FEES	Brazoria County Groundwater Conservation Commission's assessment fees levied against pumped water from wells over four inches in diameter.



Object Classes

3951	SPECIAL BOOK COLLECTION	Cost associated with lease of McNaughton books.
3955	MISCELLANEOUS DEBT EXPENSE	Cost associated with miscellaneous debt.
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.
3999	CHILD PROTECTIVE PROGRAM	Cost associated with child protective program related to the police department.

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.
4204	RIGHT OF WAY	Account used for expenditures related to right of way acquisitions.
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.
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.
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.
4307	RADIO AND RADAR EQUIPMENT	Account used for cost of radio and radar equipment and installation on City owned vehicles.



Object Classes

4308	RECREATION EQUIPMENT	Account used for the purchase of recreation equipment.
4309	FIRE HYDRANTS	Account used for purchase and installation of fire hydrants.
4321	SOFTWARE APPLICATIONS	Account used for computer software applications.
4322	NETWORKING	Account used for networking related expenses.
4331	COMPUTER SOFTWARE	Account used to purchase computer software.
4390	COMPUTERS	Account used for the purchase and installation of computers.
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.
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.
4700	CIP STREET PROJECTS	Account used for expenditures related to Capital Improvement Projects.
4813	BOB BRISCOE PARK IMPROVEMENTS	Account used for expenditures incurred for improvements of the park buildings and/or grounds.
4814	DEPOT IMPROVEMENTS	Account used for expenditures incurred for cost of construction and/or improvements of the Depot.



Object Classes

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.
5006	CAPITAL LEASE PAYMENTS	Account used for capital lease payments
5007	INTEREST EXPENSE-CAP LEASE	Account use to pay interest expense on capital leases

DEPRECIATION

5500	DEPRECIATION	Account used to record depreciation expense.
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INTERFUND TRANSFERS

6000	TRANSFER TO OTHER FUNDS	Accounts used to record tranfers to other funds.
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REIMBURSEMENTS

8000	REIMBURSEMENTS	Accounts used to record reimbursements from other funds.
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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.

BALANCED BUDGET

The status of the General Fund budget whereby expected revenues exceed anticipated expenditures, without the designated use of prior years' surplus.

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.

BRAZORIA COUNTY APPRAISAL DISTRICT

Entity that is responsible for the appraisal of all property within the district.

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.



Glossary of Terms

BUDGET ORDINANCE

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

CAPITAL ASSETS

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

CAPITAL PROJECTS FUNDS

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

CAPITAL BUDGET

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

CAPITAL IMPROVEMENTS

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. They 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.

FUND BALANCE

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



Glossary of Terms

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.

GOVERNMENTAL FUND TYPES

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in the proprietary funds and fiduciary funds. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types; general, special revenue, debt service and capital projects.

GRANT

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

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

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 and 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."



Glossary of Terms

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.

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.



Glossary of Terms

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.

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.

RETAINED EARNINGS

An ownership account reflecting the accumulated earnings of an Enterprise Fund.

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.



Glossary of Terms

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.

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.



Glossary of Terms

ACRONYMS

BCAD	Brazoria County Appraisal District
CAFR	Certified Annual Financial Report
CIP	Capital Improvement Project
EMS	Emergency Medical Services
ETJ	Extra Territorial Jurisdiction
FCC	Federal Communications Commission
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
ROW	Right of Way
SH	South Highway
TIRZ	Tax Increment Reinvestment Zone
TNMP	Texas New Mexico Power
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation