

2
0
1
4

City of Alvin, Texas Annual Budget

October 1, 2013 to September 30, 2014





City of Alvin

Annual Budget

Fiscal Year

October 1, 2013 thru September 30, 2014

as adopted by the City Council

on September 12, 2013

Gary Appelt, Mayor

Scott Reed, Councilmember District A

Adam Arendell, Councilmember District B

Jim Landriault, Councilmember District C

Roger Stuksa, Councilmember District D

Greg Bullard, Councilmember District E

Brad Richards, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



Mission Statement

A city government staffed with individuals who, through cooperation, teamwork and pride, serve to provide the highest level of services to its community.

Serving with Pride



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alvin
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morrell

President

Jeffrey R. Emerson

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, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



Table of Contents

INTRODUCTORY

Alvin: Location	1
History of Alvin	2
Community Highlights.....	3
Area Demographics.....	5
Area Attractions	8
Budget Message	9
Organizational Chart.....	15
Officials & Consultants.....	16
Appropriation Ordinance No. 13-SS.....	17
Tax Levy Ordinance No. 13-TT.....	19
Budget Process.....	22
Calendar of Events for Budget Preparation	25
Accounting System	26
Fund Structure.....	30
Financial Management Policies	31
Fund Balance Policy	33
Administrative Policy	35
Policy Statements on Interfund Transfers.....	36
Donation Policy.....	37

BUDGET SUMMARY

Budget Summary- All Funds	41
Summary of Revenues by Source- All Funds (with graph)	42
Summary of Expenditures by Classification- All Funds (with graph).....	43
Major Revenues (with graphs)	44
Operating Budget by Fund/Department by Category	54
Graph- Expenditures by Fund/All Funds	55
Tax Rate Distribution/Taxable Value (with graph)	56
Taxable Value History/ 2013 Top Ten Taxpayers (with graph).....	57
Authorized Full-Time Personnel/Summary by Department/Program	58
Summary by Personnel Services by Function/Staffing Comparison	59
Combined Funds Summary Report.....	60

GOVERNMENTAL FUNDS

GENERAL FUND

Narrative Introduction.....	61
Budget Summary.....	62
Revenue Detail.....	63
Five Year Revenue, Expense and Fund Balance/Revenues by Source (with graphs)	65
General Fund 2014 Estimated Expenditures by Function (with graph).....	66
City Council.....	67
City Clerk Department.....	71
City Attorney Department.....	75



Table of Contents

City Manager Department.....	79
City Manager Program.....	81
Human Resources Program.....	84
Economic Development Department.....	86
Finance Department.....	90
Accounting Program.....	93
Municipal Court Program.....	95
City Hall Program.....	98
Police Department.....	100
Fire Department.....	104
Engineering Department.....	108
Engineering Program.....	111
Inspections Program.....	113
Code Enforcement Department.....	115
Parks & Recreation Department.....	118
Parks Administration Program.....	121
Facility Maintenance Program.....	123
Senior Center Program.....	125
Museum Program.....	127
Library.....	129
Other Requirements.....	131
 SPECIAL REVENUE FUNDS	
Narrative Introduction.....	133
Hotel/Motel Tax Fund.....	134
Convention Visitors Bureau Program.....	135
Special Investigations.....	139
Municipal Court Building Security Fund.....	140
Municipal Court Technology Fund.....	141
Fire Capital Fund.....	142
Juvenile Case Manager Fund.....	143
Park Dedication Fund.....	144
PEG Fees Fund.....	145
Cemetery Fund.....	146
Donation Fund.....	147
Senior Fund.....	148
TIRZ Funds.....	149
 CAPITAL PROJECT FUNDS	
Narrative Introduction.....	151
Capital Improvement Fund Balance Summary.....	152
Budget Summary – Sales Tax Fund.....	153
Sales Tax Street Program.....	154
Sales Tax Code Enforcement Program.....	159
Capital Budget Project Listing.....	161
Capital Budget Projects (Fund 312 detail by project).....	162



Table of Contents
PROPRIETARY FUNDS

ENTERPRISE FUNDS

Narrative Introduction..... 169

Utility Fund

Budget Summary..... 170
Revenue Detail..... 171
Graphs- UF Revenue Trends/Estimated Expenditures by Function 172
Public Services Department 173
Water Program 176
Sewer Program 178
Wastewater Treatment Program..... 180
Administration Program..... 182
Public Services Facility Program 184
Code Enforcement Program..... 186
Other Requirements 188
Finance Department- Utility Billing Program..... 190

Impact Fee Fund

Narrative Introduction..... 194
Budget Summary 195

Sanitation Fund

Narrative Introduction..... 196
Budget Summary 197
Sanitation Fund 198
Sanitation Program..... 199

Emergency Medical Services

Narrative Introduction..... 200
Budget Summary..... 201
Graphs- Revenues by Source/Estimated Expenditures by Function 202
Emergency Medical Services Department 203

INTERNAL SERVICE FUND

Narrative Introduction..... 207

Central Shop Fund

Central Shop Budget Summary..... 208
Central Shop Program..... 209

Vehicle Replacement Fund

Vehicle Replacement Budget Summary 211
Vehicle Replacement Fund 212
Vehicle Replacement Program..... 213



Table of Contents

IT Maintenance Fund

IT Maintenance Budget Summary	215
IT Maintenance Program	216

Computer Replacement Fund

Computer Replacement Budget Summary	218
Computer Replacement Program	219

DEBT SERVICE FUND

Narrative Introduction.....	221
Outstanding Issues and Source of Payment Allocation	222
Debt Service Fund- Governmental Activities Narrative	223
Budget Summary	224
Amortization Schedule (with graph)	225
GO Long Term Debt Requirements	226
GO Long Term Debt Overview	227
Series 2002A, General Obligation Refunding Bonds	228
Series 2006A, Certificates of Obligation	229
Series 2006C, Certificates of Obligation	230
Series 2007, Tax Notes	231
Series 2011, Tax & Revenue Certificates of Obligation	232
Series 2011, General Obligation Refunding Bonds.....	233
Series 2012, General Obligation Refunding Bonds	234
Series 2013, Tax Notes	235
Long Term Debt-Business Activities/EMS Narrative	236
Series 2011, Tax & Revenue Certificates of Obligation	237
Long Term Debt-Business Activities/Sanitation Narrative	238
Series 2002A, General Obligation Refunding Bonds	239
Series 2011, General Obligation Refunding Bonds	240
Long Term Debt-Business Activities/Water/Sewer Narrative	241
Amortization Schedule (with graph)	242
Series 2002A, General Obligation Refunding Bonds	243
Series 2005, Revenue Refunding Bonds	244
Series 2006B, Certificates of Obligation	245
Series 2011, Tax & Revenue Certificates of Obligation	246
Series 2011, General Obligation Refunding Bonds	247
Series 2012, General Obligation Refunding Bonds	248
Long Term Debt-Business Activities/Hotel/Motel Tax Narrative	249
Series 2011, General Obligation Refunding Bonds	250

BOND CAPITAL PROJECTS FUND

Narrative Introduction	251
Fund 231-Series 2005 W&S Revenue & Refunding Bonds/Enterprise	252
Fund 313-Series 2006 Tax & Revenue CO Bonds, Series A&C/Governmental	253
Fund 232-Series 2006 Tax & Revenue CO Bonds, Series B/Enterprise	254
Fund 233-Series 2008 Certificate of Obligation, Series A&B	255
Fund 316-Series 2011 Tax & Revenue CO Bonds/Governmental	256
Fund 234-Series 2011 Certificate of Obligation Bonds/Enterprise	257
Fund 317-Series 2013 Tax Anticipation Notes	258

Table of Contents



SUPPLEMENTAL

Capital Outlay by Fund and Department	259
Employee Position Listing	260
Employee Tenure Pay Scale	263
Assessed & Estimated Actual Value of Taxable Property	265
Property Tax Levies & Collection	266
Object Classifications	267
Glossary of Terms	273
Acronyms	281





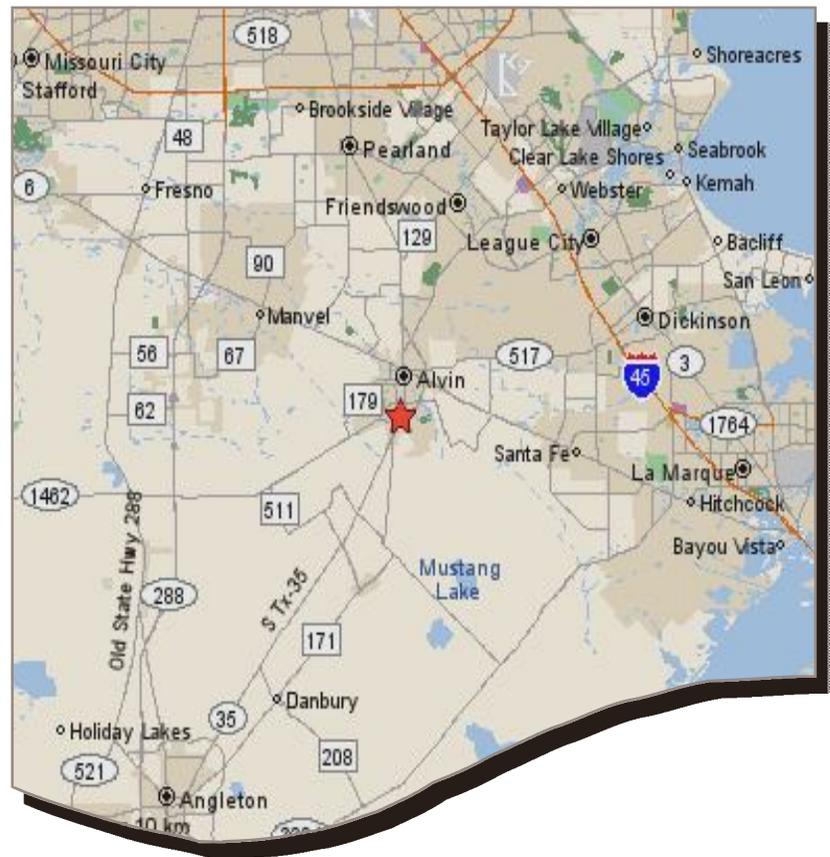
City of Alvin, Texas

Population 24,236

Land Area 36.3 square miles

Brazoria County Population 313,166

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.



Distance from Alvin:

Houston27 miles	San Antonio....242 miles
Clear Lake....15 miles	Dallas.....292 miles
Galveston.....30 miles	Texarkana.....319 miles
Austin213 miles	Brownsville....357 miles

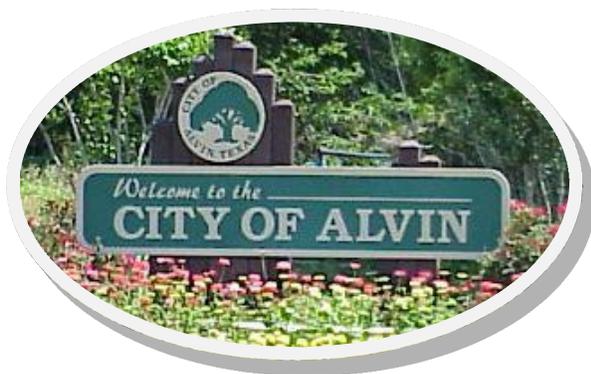
History of Alvin

In 1845 Elisha and Missouri Thomas were the first documented family to arrive in the area brought by the cattle industry. They settled near Mustang Slough south of the present day Hillcrest Village Subdivision. The Santa Fe Railroad was expanding westward from Galveston. It needed loading plans and a supply of fresh water at a location along the proposed tracks.



In 1872 the railroad hired Alvin Morgan to find a location for the stocks pens and water tank. He moved to the area and constructed a storage house in 1879. As the area developed and more settlers moved in to the area he opened a general store and saloon. He then later moved a box car from the railroad and converted it into a post office. When the population reached 49 the residents proclaimed the area a town and named it Morgan after the original resident. Upon learning of another Morgan, Texas, the residents remained it Alvin. Alvin was officially incorporated in 1893, making it the oldest incorporated settlement in Brazoria County.

Alongside the cattle industry, agriculture began to develop in the early 1900's. Strawberries, oranges, pears and figs were grown in Alvin, as well as Cape Jasmine flowers. Hard freezes put an end to the citrus cultivation. Rice became a major agriculture commodity in the early 1930's and added to Alvin's economic growth. Oil was also discovered around that time in Brazoria County and continues to play a big part in the economy of the area.



The City of Alvin today continues to grow and develop each year. The city now has a population over 24,000 and growing. Located in northern Brazoria County Texas, Alvin has much to offer residents and visitors alike.

Alvin Community College



ACC

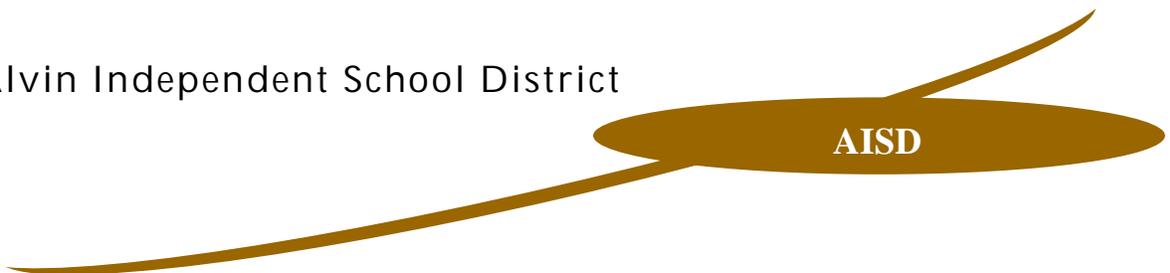
Alvin Community College (ACC) is a public community college, located in Northern Brazoria County. The college's main campus is located at 3110 Mustang Rd., and can be accessed from SH 35 bypass, near the Nolan Ryan Center. ACC Pearland is located in the heart of historic downtown Pearland, at 2319 North Garland Blvd., just off FM 518. In the fall of 2008, ACC expanded westward, offering night classes in Manvel at Manvel High School, and in Shadow Creek Ranch at Nolan Ryan Jr. High School. ACC is primarily a 2 year institution, but through teaming with the University of Houston, ACC is offering senior level courses at local campuses.

2013 Fall Enrollment: 5,195

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 earning 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.

Alvin Independent School District



AISD

The Alvin Independent School district is a Texas Education Agency Recognized district for academic achievement. The district is an accredited 5-A school district, which covers an area of 250 square miles in Northern Brazoria County. Communities serviced by AISD are Alvin, Manvel, Iowa Colony, Liverpool, Amsterdam, sections of Rosharon, Arcola, and Pearland. The district employs a full-time police department to ensure a safe learning environment for students and staff.

<i>Elementary Schools</i>	<i>14</i>	<i>Academic Alternative School Site (ASSETS)</i>	<i>1</i>
<i>Middle/Junior High Schools</i>	<i>5</i>	<i>Discipline Alternative Center (ADAPT)</i>	<i>1</i>
<i>High Schools</i>	<i>2</i>	<i>Off-Campus Site (REACH)</i>	<i>1</i>

2013-2014 Projected Fall Enrollment: 20,209

Interesting facts...

- Glenn York Elementary (PK-5) opened fall of 2011, becoming the 14th elementary school in the district.
- The pupil/teacher ration average is 18:1
- Alvin ISD has 2,500 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: \$1.329 per \$100 of assessed value.
- In addition to regular education, the district's curriculum includes programs in Special Education, Gifted and Talented education, Career and Technology education.
- 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.



Demographics

Population Demographics

	<u>2000 Census</u>
Alvin City Limits	21,413
<i>Estimated Current</i>	24,236
Brazoria County	241,767
<i>Estimated Current</i>	313,166

The following information based on a 5-mile radius from downtown Alvin, Texas

	<u>2000 Census</u>	<u>2010 Census</u>	<u>2013 Estimates</u>	<u>2018 Projections</u>
<u>Population by Gender</u>				
Male	10,879	11,953	12,461	12,945
Female	11,169	12,273	12,801	13,228
<u>Population by Race/Ethnicity</u>				
White	18,209	19,167	19,977	20,693
Black	442	719	765	805
American Indian or Alaska Native	113	145	160	169
Asian or Pacific Islander	181	225	232	240
Some Other Race	2,393	3,341	3,452	3,545
Two or More Races	709	629	675	720
Hispanic Ethnicity	6,015	8,814	9,690	10,873
Not Hispanic or Latino	16,029	15,412	15,571	15,299
<u>Population By Age</u>				
0-4	1,895	2,041	2,123	2,229
5-14	3,515	3,597	3,751	3,829
15-19	1,755	1,920	1,740	1,668
20-24	1,674	1,813	1,897	1,888
25-34	3,285	3,525	3,893	4,120
35-44	3,387	3,124	3,219	3,231
45-54	2,625	3,139	3,253	3,115
55-64	1,826	2,436	2,611	2,830
65-74	1,197	1,564	1,647	2,011
75-84	662	826	849	939



Demographics

	<u>2000 Census</u>	<u>2010 Census</u>	<u>2013 Estimate</u>	<u>2018 Projections</u>
<u>Median Age</u>	31.5	32.5	32.8	33.3
<u>Households by Income</u>				
\$0 - \$15,000	683	1,103	1,216	1,146
\$15,000 - \$24,999	615	1,198	1,265	1,248
\$25,000 - \$34,999	696	906	951	967
\$35,000 - \$49,999	755	1,247	1,313	1,321
\$50,000 - \$74,999	975	1,666	1,698	1,654
\$75,000 - \$99,999	371	1,157	1,168	1,296
\$100,000 - \$149,999	187	1,088	1,116	1,371
\$150,000+	96	406	435	550
<u>Housing Units</u>				
Total Housing Units	8,669	9,646	10,049	10,508
Owner Occupied	n/a	5,250	5,512	5,761
Renter Occupied	n/a	3,520	3,652	3,791
Vacant	622	876	886	956
<u>Educational Attainment</u>				
Age 25+ Population	5,766	14,855	15,750	16,557
Graduate	254	722	756	807
Some College- No Degree	1,586	3,477	3,615	3,753
Associates Degree	412	1,382	1,536	1,632
Bachelor's Degree	544	1,429	1,537	1,631
Graduate Degree	254	722	756	807

Estimated Census amounts from the Economic Development Alliance for Brazoria County.



Demographics

Major Employers

Alvin Independent School District	2,520
EchoStar/Dish Network	972
Alvin Community College	545
Wal-Mart	520
Ascend Performance Materials	470
INEOS Olefins & Polymers	440
Ron Carter	320
Team	257
City of Alvin	247
Diversified Ceramics	91

College/University in Alvin

Alvin Community College located at 3110 Mustang Road, Alvin

Other Colleges/Universities with over 2,000 students near Alvin

San Jacinto College- South Campus (14 miles)
San Jacinto College- Central Campus (20 miles)
University of Houston-Pearland (13 miles)
University of Houston- Clear Lake (18 miles)
University of Houston- Downtown (24 miles)
Texas Southern University (24 miles)
Rice University (25 miles)
University of St. Thomas (26 miles)

Airports certified for carrier operation nearest to Alvin

William P. Hobby (17 miles)
Ellington Field (17 miles)
Brazoria County (24 miles)

Other public-use airports nearest to Alvin

Alvin Airpark (1 mile)
Wolfe Airpark (6 miles)
Pearland Regional (9 miles)

Hospitals/Medical Centers near Alvin

Alvin Urgent Care- 400 Medic Lane
Clear Lake Regional Medical Ctr (12.3 miles)
Memorial Hermann Southwest (13.5 miles)

Amtrak Station

Located at 902 Washington Ave, Houston, Tx (18 miles)

Banks

First National Bank of Alvin
First State Bank
Guaranty Bank
Hometown Bank of Alvin
Moody National Bank
Regions Bank
Texas Advantage Bank
Texas First Bank
Wells Fargo Bank
Wood Forest National Bank

Savings & Loans Association

Chocolate Bayou Community FCU
Associated Credit Union of Texas

Hotel Accommodations

Americas Best Value Inn & Suites
Best Western Alvin Inn
Super 8 Alvin
Holiday Inn Express & Suites
Knights Inn
LaQuinta Inn & Suites
Scottish Inn

Communications

Newspapers-
The Alvin-Sun Advertiser
The Facts
Houston Chronicle



Alvin Historical Museum

The Alvin Historical Museum is located at 300 West Sealy Street. Visitors can tour the museum exhibits every Thursday and Friday from 11:00AM to 3:00PM. Visitors can also enjoy the gift shop which offers items such as calendars, ornaments and 1915 directories.



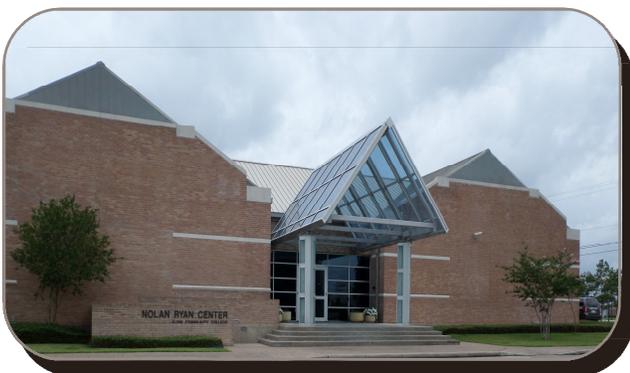
Froberg Farms

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.



Thelma L. Anderson YMCA

Located off of South Highway 35, the YMCA offers classes such as Yoga, Pilates, & Tai Chi. Members can enjoy actives such as Spinning class, Water Fitness, and Family Fun Night. The YMCA offers child care and after school programs along with a wide variety of programs for seniors.



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.



MEMORANDUM

TO: Honorable Mayor and Members of the City Council
FROM: Terry Lucas, City Manager 
DATE: July 31, 2013
SUBJECT: Proposed Fiscal Year 2013-2014 Annual Budget

In accordance with our City Charter we are pleased to submit the proposed City of Alvin Annual Budget for fiscal year beginning October 1, 2013. Together with your guidance, staff input and our joint visionary thoughts, we have judicially reviewed the proposed budget and have prioritized items to best meet the needs of our citizens, as well as our operational objectives.

This budget includes projected revenues, the allocation of operational funds necessary to provide quality services to our citizens, a true representation of debt obligation by the City, and recommended capital projects needed to maintain the needs of the City. This annual budget will become Staff's guideline for effective management of our funds and your tool for proper oversight and control of our actions.

As was the case this current year, we continue to monitor those matters associated with future health care mandates and their associated costs, and remain cognitive of the need to still deliver a competitive benefit package for our valuable employees. Included in this budget are several reclassifications of personnel, as well as the un-funding of certain positions. These changes have occurred at the request of the affected Department Director and are not arbitrary reductions made at a management level. The end result of these changes provides an overall reduction in costs for the next three years. These changes are intended to further our objectives of providing quality services to our community, as well as help to meet those goals and objectives fostered by you.

The City of Alvin continues to recognize positive growth in our property values, sales tax revenues, new business start-ups and new home development. While we have an optimistic view of the future, we are cognitive of the need to remain cautious with over-spending, thus helping to ensure sound management and fiscal responsibility in future years. We continue to complete those projects identified and funded through the 2011 Certificates of Obligation. Among those not yet completed, but are currently being designed or are under construction, are park improvements; the construction of the new Humane Facility; and downtown sidewalks, lighting and street signage. As well, this year an additional 1.235M was borrowed through the 2013 Tax Anticipation Note. These funds will be used to help fund the completion of the Humane Facility, park pavilions, and the purchase of some land required for the future municipal shooting range.

Finally, Staff is currently working with our financial advisors and our bond counsel and will bring forth for your consideration another bond refunding package in the very near future. With interest rates at an all-time low, we anticipate that this refunding will save us substantial money

A SNAPSHOT OF OUR ECONOMY

This discussion will recap a few key numbers through June of this year. Alvin's 2010 population from the Census Bureau was 24,236. The 2012 estimated population is 24,913. Within a 5-mile radius of City Hall, there is a population of 45,234, and in the Alvin 77511 zip code the population is 47,432. Our retail trade area remains strong with over 79,000 shopping in Alvin. The city population is estimated to grow at a 3% rate through the year 2017. Over 30 planning and development meetings have taken place since October 2012. These are with those looking to invest in Alvin. Several new commercial permits totaling over \$9.6 million in value have been issued. As of the end of June 2013, we have 36 new residential permits totaling \$5.9 million. Kendall Lakes residential development is activating 250 new lots to build new homes in several phases. As of the end of June 2013, we have 469 repair/remodel permits over \$4.6 million. Alvin's hotel occupancy rate is running at 90%. We continue to head in the right direction.

NEW DEVELOPMENTS / HIGHLIGHTS – COMMERCIAL / INDUSTRIAL JOBS

Alvin is very fortunate to have long-time businesses expanding in the area. Team Industrial Services is under construction for a new 50,000 sq. ft. service facility that will retain approximately 225 employees. The new value is \$14.4 million. Southwest Refractory has completed its first facility in their industrial park. Construction is now underway for their own expansion facilities within the park. Frank's Casing International is expanding with a \$5 million, 17,000 sq. ft. office complex and 37,000 sq. ft. manufacturing facility. This site could add over 100 jobs in the next few years.

New business locating in Alvin consists of Air-Gas. They purchased 5 acres for a new \$7-8 million CO2 processing facility. It is bringing 17 new jobs at an average wage of \$73,000. Alvin is in final competition with one other site for a new \$1.2 billion manufacturing site inside Ascend Performance Materials. If selected, it will bring in an additional 100 jobs with average wages of \$75,000. Using the NAICS code multipliers will result in an additional 500 indirect jobs to the area.

On the commercial/retail front, our new Olive Garden just opened with a Verizon store beside the restaurant. Steele's department store also opened in an existing shopping center. Whataburger just completed their new larger restaurant adding 45 additional employees. One of our established shopping centers is under redevelopment. New additions include a NAPA auto parts store, Snap Fitness, and the rebirth of the now called Welborne Cinema 4 movie theaters. Heritage South, the \$80 million dollar commercial, retail, and residential master planned project is in final planning stages. It will be anchored by a family entertainment center, 10-screen cinema, an 86-bed extended stay hotel, and a 30,000 square foot entertainment plaza. On the southeast corner of By-pass 35 and State Highway 6, a new Raceway gas station and convenience store is about to open. It is part of a 22-acre site under development that is being marketed for several big-box stores. Alvin ISD completed the Mark Twain Elementary replacement school inside the Kendall Lakes development. Other not yet announced developments are coming and the horizon is very bright for this growing community.

PUBLIC WORKS

During FY 2012-13, the City in conjunction with Brazoria County Road and Bridge #3, asphalt overlaid 2 miles of roadway, including Heights Road, portions of West House Street, Verhalen Road and portions of Victory Lane. Although the roadways have not yet been identified, we will have another joint project of the same magnitude for FY 2013-14. Projects that have been identified as TxDOT projects include the replacement of the East Adoue and East South Street bridges. As well, TxDOT has notified us that additional projects that we have requested along By-pass 35 from FM 1462 to Fairway Drive should commence sometime in August 2013. Additional bridge replacements will take place during FY 2013-14 and they include Old Galveston Road, CR 149 and North Second Street.

5 acres of property has been acquired this FY at the intersection of West South Street and Durant Street for the purpose of detention, which will provide relief for localized street and residential flooding around the high school and Stadium Drive. As well, negotiations are currently underway for the purchase of 15 acres of property at the intersection of West South Street and Kost Road, to also be used for detention of the M-1 drainage system. Both of these locations have been identified as preferred detention sites from a comprehensive engineered study which was completed in 2010.

As well during this period, the City was awarded \$2.5 M of Disaster Recovery Funds which are currently being used to purchase water well generators and a SCADA Communications Systems which will transmit data from the various lift stations to the Waste-Water Treatment Plant. This real time data will assist personnel with the detection and identification of problematic issues within the overall system. In addition, the Public Works Department has received CDBG funds for the replacement of sidewalks and sanitary sewer lines.

PARKS AND RECREATION

The Parks Department continues to make significant improvements throughout the park system which include additional parking and a dog park at Briscoe Park; park shade pavilions and themed park signage, garbage receptacles, benches and tables. All parks that have playground equipment received a facelift that included new safety impact material and state-of-the-art bordering. During FY 2013-14, it is anticipated that the current ball fields will received renovations and construction of the dug-outs, as well as shade pavilions over the bleachers, and other types of spectator pavilions. The renovation of the Hike and Bike pedestrian bridge will begin in September 2013 and should be completed within 60 days.

ENGINEERING

It is anticipated that design for the Mustang Road project will be completed by the first quarter of FY 2013-14 and that construction will begin by the summer months. As well, design of the South Bend drainage project is complete and construction should begin first quarter of FY 2013-14. With the purchase of the new detention property, Engineering will coordinate the design of those facilities and construction should begin during FY 2013-14. This work will largely be done through a joint project with the Brazoria County Conservation and Reclamation District #3 and will take approximately 1 ½ years to complete.



FY 2013-14 PROPOSED BUDGET HIGHLIGHTS

- Continuation of the tenure pay plan for employees
- Funding for Comprehensive/Economic Master Plans
- Leasing of 2 motorcycle units for the police department
- 3% Increase for Group Insurance
- \$35,000 for major annual event in the Hotel Motel Fund
- Reclassify part time (PT) Recreation Leader Position to PT Recreation Specialist Position
- Unfund one Code Compliance Officer Position
- Salary increase for Storm Water Compliance Officer
- Unfund one Detention Officer position and create a new First Line Detention Officer Supervisor Position
- Equipment allowance for 3 Humane Officers
- Unfund one Humane Officer Position and create a new First Line Humane Officer Supervisor Position
- Unfund one Records Tech Position and create a new Records Supervisor Position
- Unfund 4 Patrol Corporal Positions and create 3 Lieutenant Positions
- Fund an increase in work hours for the PT Juvenile Case Manager Position

FINANCIAL SUMMARY

General Operating Fund

The General Operating Fund accounts for the majority of City services and increases are mainly due to personnel services and citywide technology needs. The proposed General Operating Fund expenditures for FY 2013-14 is \$12,829,843; which is 0.22% (\$27,963) less than the FY 2012-13 adopted budget of \$12,857,006. We anticipate the FY 2013-14 General Operating Fund revenues to exceed the FY 2012-13 projected year-end General Operating Fund revenues by \$124,387 (1.01%).

Taxable Value

The Brazoria County Appraisal District (BCAD) has certified our 2013 taxable assessed value at \$959,353,423. This is up approximately 6% over the 2012 original certified tax roll of \$904,239,801. 3.24% (or \$31,097,682) of the 2013 certified taxable assessed value is new taxable value added to the appraisal roll.

Tax Rate

The City's tax rate is made up of two components: the rate required for daily maintenance and operations (M & O); and the debt rate required to pay off voter and/or council approved debt. For 2013-14, we are recommending keeping our combined tax rate at \$0.8436 per \$100 of taxable property value.



Sales Tax

Sales tax revenues continue to rebound. We anticipate sales tax receipts to end FY 2012-13 at \$1,985,572 - up 4.2% from the \$1,905,084 budgeted in FY 2012-13. For FY 2013-14, we are expecting a 2.4% increase above FY 2012-13 estimated sales tax projections.

Per the City's policy, it is the goal of the City to maintain a General Fund Balance reserve that is 25% of budgeted operating expenditures. The FY 2013-14 General Operating Fund proposed budget reflects an ending fund balance that exceeds the City's General Fund balance reserve policy.

Utility Fund

The proposed Utility Fund budget for FY 2013-14 is \$6,781,309. This is \$134,910 (1.95%) less than the FY 2012-13 adopted budget of \$6,916,219. Water and sewer revenue for FY 2012-13 is on pace to meet the 2012-13 fiscal year budget expectations (\$6,741,957). For FY 2013-14, we are budgeting \$6,790,115 in water and sewer revenues (a \$48,848 increase over the prior year's budget) due to the .7% Consumer Price Index increase.

Sanitation Fund

The City solicited competitive proposals for sanitation services in 2005. The contract provides for an annual CPI-U adjustment and a cost of fuel adjustment. The contractor, Progressive Waste, has formally submitted its proposed 1.3% CPI-U and a landfill adjustment to all residential, commercial, and roll-off customers. While not approved at this time, the proposed budget includes total FY 2013-14 fund revenues of \$2,517,218 – a proposed increase of \$21,826 over the FY 2012-13 adopted budget. FY 2013-14 expenditures are projected to be \$2,306,985 – a decline of \$65,880 over the prior year's adopted budget. Prior to final approval of this budget, you will need to consider the approval of the annual adjustment and new customer rates.

Sales Tax Fund

Estimated FY 2012-13 year-end sales tax collections (\$3,970,345) reflect a 4.2% increase (\$160,556) from the 2012-13 original budget (3,809,789). Anticipating the continuation of the upward swing in sales tax revenues, we are budgeting \$4,069,679 in sales tax revenues for FY 2013-14 - which is 2.4% over the estimated FY 2012-13 year end budget.

Major FY 2013-14 expenditures proposed in the Sales Tax Fund include:

- Street and Bridge Supplies - \$170,000
- Asphalt Street Maintenance - \$250,000
- Concrete Paving/Sidewalks - \$250,000
- New Gradall - \$325,000
- Street Resurfacing & Road Construction - \$300,000



FRANCHISE REPORT

Comcast Cable

On September 1, 2005, Senate Bill 5 changed the “franchising authority” from the cities to the State for all cable and video/communication providers. The projected annual revenues to be received in fiscal year 2013-2014 are approximately \$165,000.

Texas-New Mexico Power Company

Our current agreement, passed by Ordinance 04-LL, expires April 14, 2014. The projected annual revenues to be received in fiscal year 2013-2014 are approximately \$836,580.

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 in fiscal year 2013-2014 are approximately \$18,420.

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 2013-2014 are approximately \$50,000.

AT&T

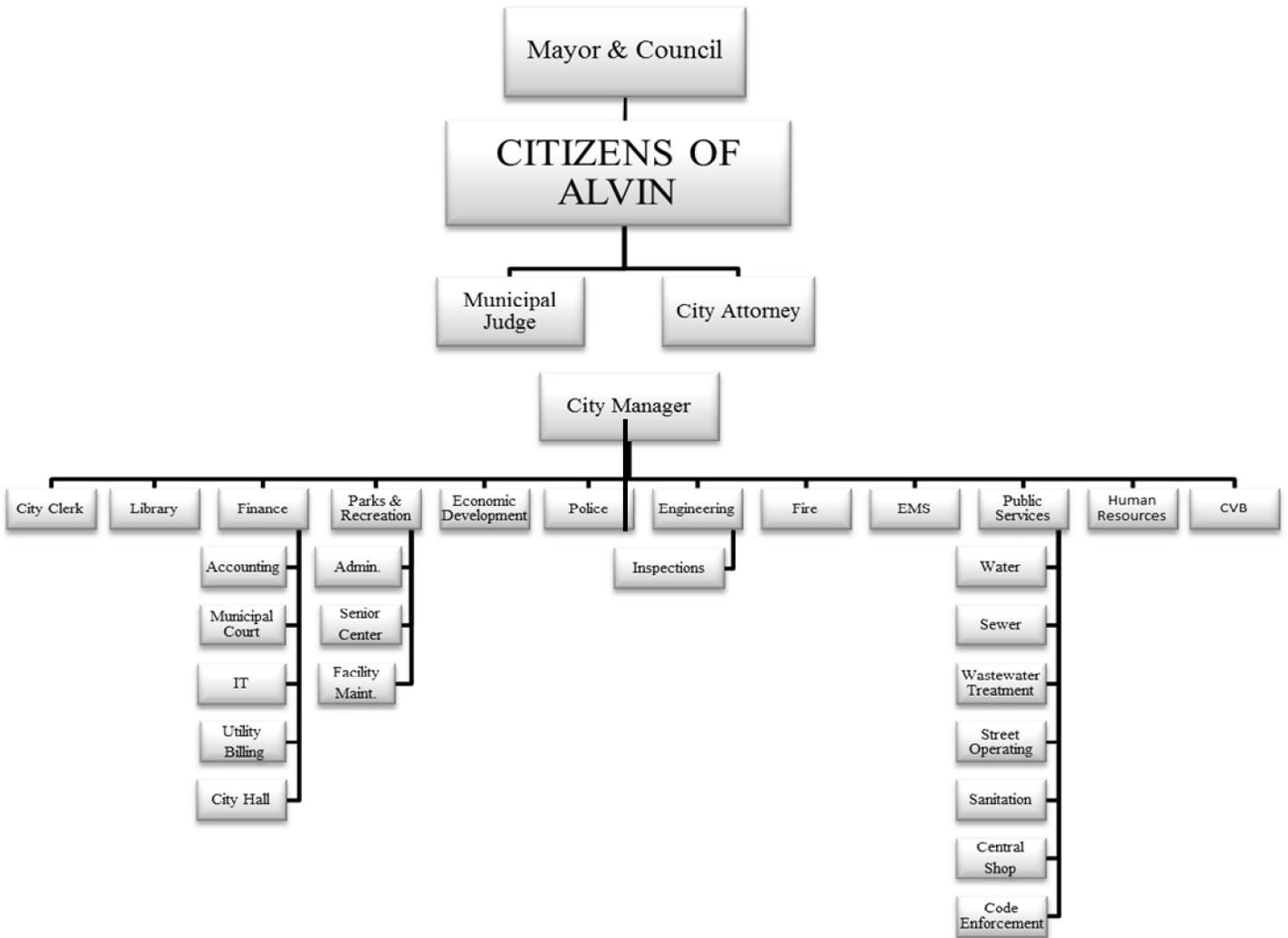
As a result of HB 1777 (codified as Chapter 283 of the Local Government Code) which became effective on September 1, 1999, the City has no franchise agreement with AT&T or other certified telecommunication providers. The Public Utility Commission has established the access line rates under the statute for such providers. The projected annual revenues to be received in fiscal year 2013-2014 are approximately \$201,000.

Real Property and Capital Assets

A copy of the insured real property inventory and the audited capital asset listing are available for review in the Finance Office.



City Wide Organizational Chart



City of Alvin
Officials & Consultants



Officials:

Terrence Lucas	City Manager
Bobbi Kacz	City Attorney
Thomas W. Peebles	City Clerk
Junru Roland	Chief Financial Officer
Robert E. Lee	Police Chief
Rex Klesel	Fire Chief
Larry Buehler	Director of Economic Development
Ron Schmitz	Director of EMS/EMC
Michelle Segovia	City Engineer
Brian Smith	Director of Public Services
Dan Kelinske	Director of Parks & Recreation
Danna Kay Wilson	City Librarian

Consultants:

Donna Starkey	Municipal Court Judge
Bill Pannell	Alternate Municipal Court Judge
Abel R. Longoria	Medical Director
Belt Harris & Assoc., LLP	Independent Auditor
U.S. Capital Advisors , LLC	Financial Advisor
Vinson & Elkins, L.L.P	Bond Counsel
Olson & Olson, L.L.P.	Legal Advisor



ORDINANCE NO. 13-SS

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS ADOPTING THE BUDGET FOR THE CITY OF ALVIN, TEXAS FOR FISCAL YEAR 2013-14; DIRECTING THE CITY CLERK TO POST A COPY OF THE BUDGET ON THE CITY OF ALVIN WEBSITE; AND SETTING FORTH OTHER PROVISIONS RELATED THERETO.

WHEREAS, State Law and the City's Home Rule Charter require that the City enact an annual budget; and

WHEREAS, the City desires to comply with sound budgetary principles and protect the citizens of the City by maintaining a fund balance adequate to cover the needs of the City during fiscal year 2013-14; and

WHEREAS, the budget for fiscal year 2013-14 reflects Council's best efforts at providing a balanced budget and maintaining the necessary fund balance to meet the City's needs; and

WHEREAS, Section 102.007(d)(2) of the Local Government Code, amended 2013, requires a municipality to record the vote of each member of the governing body by name voting on the adoption of the budget; and

WHEREAS, Section 102.008(a)(2)(A) of the Local Government Code, amended 2013, requires the governing body to take action to ensure that the record vote is posted on the website at least until the first anniversary of the date the budget is adopted; **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 2013-14, 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 of the City of Alvin in a Council meeting duly assembled in accordance with Article VII of the Home-Rule Charter of the City of Alvin, Texas.

Section 3. That the City Council files the budget with the City Clerk and directs the City Clerk to post a copy of the budget on the City of Alvin website.

Section 4. That the recorded vote of the City Council on this ordinance is:

Council Members voting FOR adoption:

Jim Landriault
Adam Arendell
Brad Richards
Terry Droege

Roger Stuksa
Mayor Pro Tem Scott Reed



ORDINANCE NO. 13-SS

Council Members voting AGAINST adoption:

Greg Bullard

Council Members absent:

Mayor Gary Appelt

Section 5. 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.*

PASSED AND APPROVED on first reading on the 5 day of September, 2013.

PASSED AND APPROVED on second reading on the 12 day of September, 2013.

ATTEST:

CITY OF ALVIN:

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

By: Gary Appelt
Gary Appelt, Mayor



ORDINANCE NO. 13-TT

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS, LEVYING A PROPERTY TAX RATE FOR THE YEAR 2013; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE PROPERTY TAXES AS HEREIN LEVIED.

WHEREAS, Section 26.05 (a) of the Tax Code requires taxing authorities to adopt a property tax rate by September 30 of each year or within sixty (60) days after receipt of the certified appraisal roll; and

WHEREAS, Section 26.05 (a) of the Tax Code requires the total property tax rate be approved in two components: (1) Maintenance and Operations; and (2) Debt Service; and

WHEREAS, Section 26.05 (b) of the Tax Code requires that if the ordinance sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must include in the ordinance in type larger than the type used in any other portion of the ordinance the following statement; "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

WHEREAS, Section 26.05 (b) of the Tax Code is applicable this year because the tax rate to be adopted does exceed the effective tax rate, **NOW, THEREFORE**;

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

That there be and is hereby levied for the year 2013 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 \$0.682331 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 2013 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 \$0.013645 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 2013 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2012.

Section 3. An ad valorem tax of and at the rate of \$0.001647 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 2013 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2002A.



ORDINANCE NO. 13-TT

Section 4. An ad valorem tax of and at the rate of \$0.009908 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 2013 to pay current interest and to provide a Sinking Fund on the Certificate of Obligations, Series 2006A.

Section 5. An ad valorem tax of and at the rate of \$0.008815 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 2013 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2006C.

Section 6. An ad valorem tax of and at the rate of \$0.014143 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 2013 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Notes, Series 2007.

Section 7. An ad valorem tax of and at the rate of \$0.066342 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 2013 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2011.

Section 8. An ad valorem tax of and at the rate of \$0.027553 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 2013 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2011.

Section 9. An ad valorem tax of and at the rate of \$0.019216 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 2013 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Note, Series 2013.

Section 10. Taxes are to be calculated on the basis of one hundred percent (100%) of assessed value for the 2013 tax year.

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

A total tax rate of all property was set at \$0.843600 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.



ORDINANCE NO. 13-TT

Section 11. That the recorded vote of the City Council on this ordinance is:

Council Members voting FOR adoption:

- Jim Landriault
- Adam Arendell
- Brad Richards
- Terry Droege
- Greg Bullard
- Roger Stuksa
- Mayor Pro Tem Scott Reed

Council Members voting AGAINST adoption:

None

Council Members absent:

Mayor Gary Appelt

Section 12. This ordinance is adopted in compliance with Article VII of the City Charter.

Section 13. 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.*

PASSED AND APPROVED on first reading on the 5 day of September 2013.

PASSED AND APPROVED on second reading on the 12 day of September 2013.

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

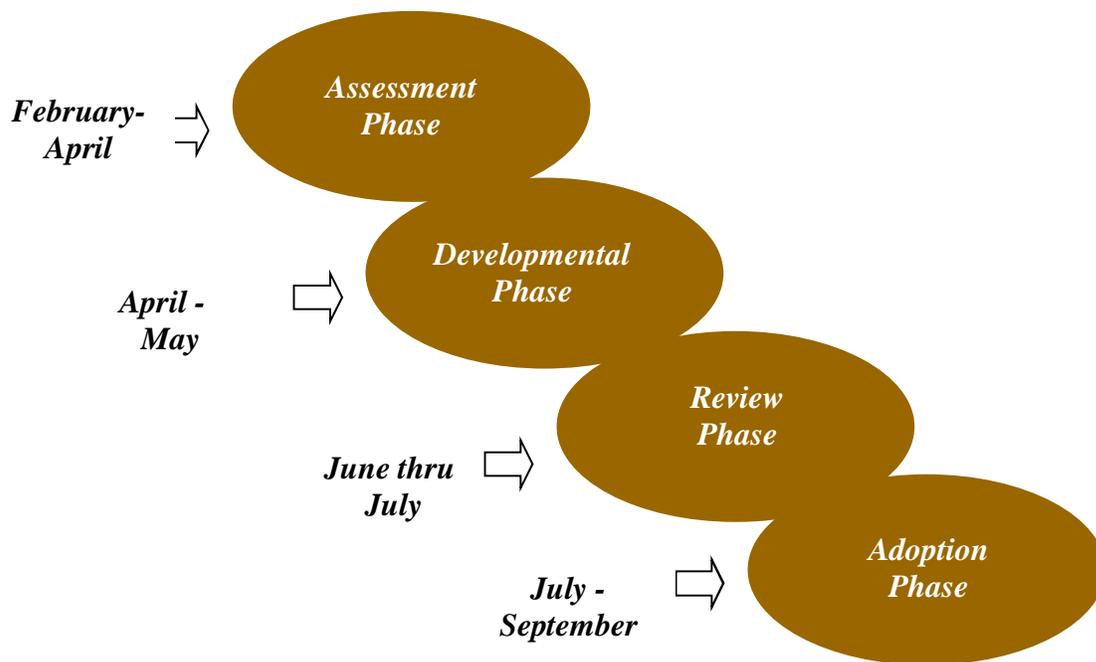
Time Frame: February through April

Budget Process

- **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: April 5th through May

- **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. A balanced budget according to Article VII, Section 14 of the Alvin Code of Ordinances means that total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund.
Time Frame: June through July 30th

- **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: July 31st 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 2013-14 Annual Operating and Capital Plan Calendar of Events for Budget Preparation and Adoption



April 8	Kick off meeting for budget 2013-14
May 20 (est.)	Preliminary values for 2013 available from Appraisal District
June 6	Deadline for all department requests to be submitted to Finance
June 27	Complete all revenue forecast and revenue budget in major funds
June 10 - June 30	City Manager meets with department heads
July 1 - July 25	City Manager and Chief Financial Officer balance the budget
July 25 (est.)	Certified Values for 2013 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 1	Set dates and time for two public hearings on tax rates on August 19th and 22nd
August 8	Council work session on proposed budget Council to vote to exceed effective tax rate
August 13	Council work session on proposed budget
August 19	Public hearings on proposed budget and property tax
August 22	Council work session on proposed budget (if necessary) Second Public Hearing on Tax Rate
September 5	Budget and tax rate ordinance adopted on first reading.
September 12	Budget and tax rate ordinance adopted on second reading.
October 1	Fiscal Year Begins

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 (Fund 111)** - 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, community development 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 (Fund 113)** - This fund accounts for a grant for the Hike & Bike Trail System in the City.*

***Hotel/Motel Tax Fund (Fund 121)** - Revenues are from a room occupancy tax with expenditures for the promotion of tourism and the convention and hotel industry.*

***Special Investigation Fund (Fund 123)** - This fund receives a share of money and property seized during drug related arrests. The funds are used by the police department for investigations involving drugs.*



Description of Funds and Fund Types

Municipal Court Building Security Fund (Fund 124) - 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 (Fund 125) - 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.

Fire Capital Fund (Fund 126) - To account for Fire Capital revenue received from various entities.

Juvenile Case Manager Fund (Fund 128) - This fund is set up to account for monies collected and used to finance the salary and benefits of a Juvenile Case Manager employed by the City of Alvin Municipal Court.

Park Dedication Fund (Fund 129) - To account for Park land dedication and park development fee requirements that promote the development of additional neighborhood parks to retain sufficient park land for use by the current residence and sufficient park land for the new neighborhoods.

PEG Fees Fund (Fund 130) - To account for 1% revenue collected to support public education and governmental (PEG) access facilities for their citizens.

Donations Fund (Fund 512) - To account for donations received by the City. Funds are expended as specified by the donation.

Senior Fund- To account for funds contributed for designated activities.

TIRZ Funds (Fund 801,802,803) - To accounts for revenues received from Tax Incremental Reinvestment zones (Star State, Savannah Plantation and Kendall Lakes)

- ◆ **Capital Projects Fund (Fund 311)** - The Capital Projects Fund is used for the acquisition or construction of fixed assets.
- ◆ **Sales Tax-Street Improvements Fund (Fund 312)** - 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 revenue is two-thirds (2/3) of sales tax revenue received by the City.
- ◆ **Debt Service Fund (Fund 411)** - The Debt Service is used to account for the payment of interest and principal on all general obligation debts of the City secured by property taxes. The primary source of revenue for debt service is property taxes.

Description of Funds and Fund Types

- ◆ **Permanent Fund (Fund 511)** - 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 charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

Utility Fund Debt Obligations (Fund 209) – To account for payment of principal and interest on all utility related debts paid from water and sewer revenues.

Impact Fees (Fund 210) - To account for revenues collected for water and/or sewer sanitary facilities imposed on new development by the city in order to fund or recoup the costs of capital improvements or facilities expansions necessitated by and attributable to such new development..

Water & Sewer (Fund 211) - To account for revenues and expenses for water and sewer services for the residents of the City.

Sanitation (Fund 212) - To account for the revenues and expenses for solid waste collection, disposal services for the residents of the city and recycling education.

Emergency Medical Services (Fund 213) - 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 (Fund 611)** - To account for revenues and expenses for central shop which handles the maintenance of vehicles and equipment for the different departments of the City.

Description of Funds and Fund Types

- ◆ **Vehicle Replacement Fund (Fund 612)** - To account for the accumulation of vehicle replacement cost and purchase of vehicles.
- ◆ **IT Maintenance Fund (Fund 613)** – To account for all expenditures, materials & supplies, contractual & capital outlay related to information technology.
- ◆ **IT Replacement Fund (Fund 614)** - To account for the accumulation of computer replacement cost and purchase of computers.



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 2029.



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.

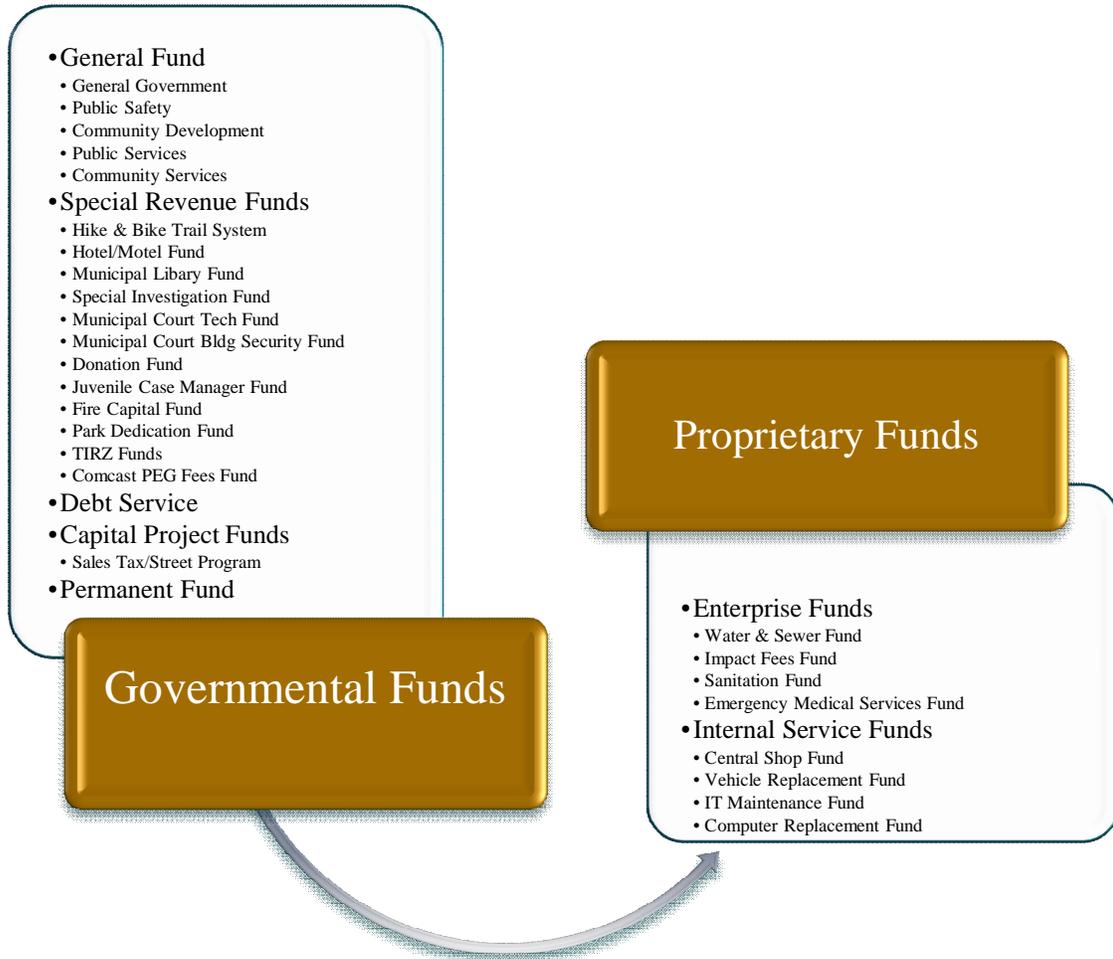


BASIS OF BUDGETING

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



City of Alvin Fund Structure





Financial Management Polices

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.
- 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.

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.



Financial Management Polices

- 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 \$10,000 or more with an expected useful life greater than one year.



Fund Balance Policy

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that spendable and nonspendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

- The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

- The City Council has authorized the City's Chief Financial Officer and/or City Manager as the officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.



Fund Balance Policy

Minimum Unassigned Fund Balance

General Fund-It is the goal of the City to achieve and maintain an unassigned fund balance equal to 25% of expenditures. The City considers a balance of less than \$1,500,000 to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the City will take immediate action which includes the following until fund balance is replenished.

- Deferral of capital equipment purchases
- Deferral of percentage annual funding to replacement funds
- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Use of volunteers
- Increase fees
- Reduce work hours with subsequent reduction in pay
- Eliminate positions which may require laying off employees if there are not other vacant positions for which they are qualified

Debt Service Fund-It is the goal of the City to achieve and maintain an unassigned fund balance equal to 50% of annual debt service expenditures.

Sales Tax Fund-It is the goal of the City to achieve and maintain an unassigned fund balance equal to 25% of expenditures. The City considers a balance of less than 15% of annual revenues to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the City will take immediate action which includes the following until fund balance is replenished.

- Deferral of capital equipment purchases
- Deferral of percentage annual funding to replacement funds
- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Use of volunteers
- Reduce work hours with subsequent reduction in pay
- Eliminate positions which may require laying off employees if there are not other vacant positions for which they are qualified

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category of available funds.



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 2013-2014, the Utility, EMS, Sanitation, and Cemetery funds will be charged the following percentages of franchise fee based on the 2013-2014 budgeted operating revenues.

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

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

Utility	17.46%
Sales Tax	13.23%
EMS	1.59%
Sanitation	0.26%
Cemetery	0.26%

The proposed transfers to the General Fund for fiscal year 2012/13 are listed as follows:

	<u>Franchise</u>	<u>Administrative</u>	<u>Total</u>
Utility	407,186	240,086	647,272
EMS	38,358	16,106	54,464
Sanitation	151,029	2,684	153,713
Cemetery	30,251	2,684	32,935
Sales Tax	0	134,217	134,217



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.



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:



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 Chief Financial Officer.
2. Donations, which are valued at a sum of five thousand dollars (\$5,000.00) or greater, will be recognized by a certificate of appreciation and/or a press release.

VI. Desired Donations

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





BUDGET SUMMARY ALL FUNDS

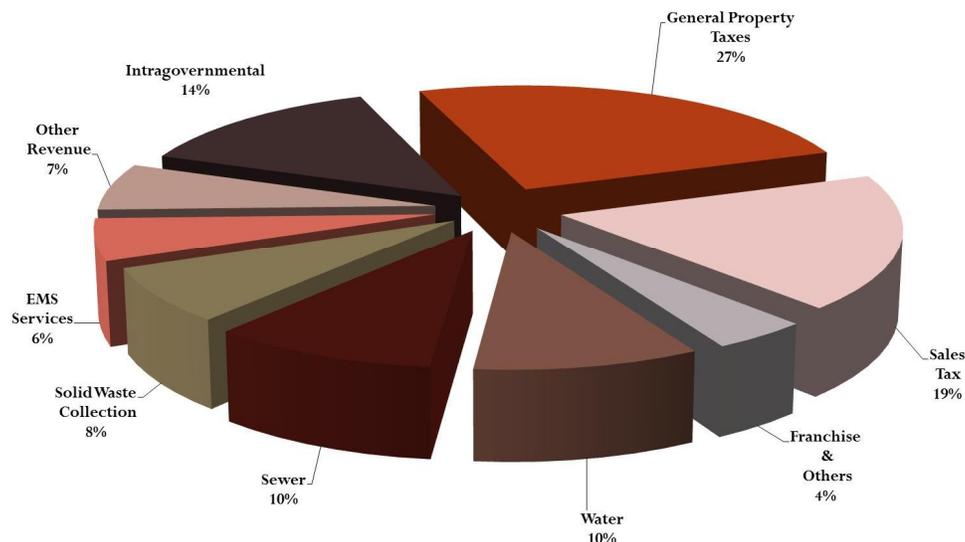
FUND	REVENUES	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010/11	2011/12	2012/13	YEAR END 2012/13	2013/14
111	General Fund	11,318,600.78	12,074,283	12,349,962	12,308,373	12,432,758
121	Hotel/Motel Tax Fund	206,563	261,717	219,300	237,523	252,200
123	Special Investigation Fund	19,394	40,622	1,350	46,471	11,650
124	Municipal Court Building Security Fund	7,598	7,323	7,804	6,320	7,000
125	Municipal Court Technology Fund	9,942	9,563	10,000	8,181	8,520
126	Fire Capital Fund	0	0	0	458,040	8,040
128	Juvenile Case Manager	12,360	11,958	13,100	10,252	11,125
129	Park Land Dedication	0	0	0	18,000	0
130	PEG Fees	0	34,867	31,554	30,480	31,000
209	Utility Fund Debt Obligations	0	0	0	0	1,900,178
210	Impact Fees	235,107	150,873	142,200	219,441	178,800
211	Utility Fund	6,611,306	6,469,483	6,741,267	6,741,957	6,790,115
212	Sanitation Fund	2,163,841	2,307,286	2,495,392	2,532,394	2,517,218
213	EMS Fund	2,440,386	2,041,877	1,916,400	1,925,551	1,911,500
215	CDBG Disaster Recovery Grant Fund	0	0	0	20,816	0
231	2005 WS Bonds Projects	0	0	0	0	0
232	2006 CO Bonds Projects	0	0	0	0	0
233	2008B CO Bond Projects	1,360	765	0	492	0
234	2011 CO Enterprise	(112,668)	90,000	0	366,493	0
311	Capital Improvement Fund	0	0	0	0	0
312	Sales Tax Fund	3,709,267	4,001,579	3,830,801	4,078,043	4,079,679
313	2006 CO Governmental	1,133	854	0	491	0
316	2011 Tax & Revenue CO Governmental	4,474,166	0	0	0	765,000
317	2013 Tax Anticipation Notes	0	0	0	1,235,075	0
411	GO Bond Debt Fund	5,402,123	2,782,006	1,497,048	1,499,960	1,565,794
511	Cemetery Fund	62,420	76,008	76,662	66,878	65,762
512	Donation Fund	19,155	18,678	15,100	16,191	16,700
513	Senior Fund	8,521	5,407	6,325	3,558	6,020
611	Central Shop	556,236	559,267	524,552	524,696	472,009
612	Vehicle Replacement Fund	374,562	328,682	427,487	254,231	538,291
613	IT Maintenance Fund	50,000	0	375,932	375,932	418,622
614	Computer Replacement Fund	0	26,759	170,696	196,223	92,821
801	TIRZ #1- Star State	8	15	10	0	0
802	TIRZ #2- Kendall Lakes	53,061	53,261	3,000	72,726	72,800
803	TIRZ #3- Savannah Plantation	496	485	0	0	0
804	RDA Authority	96,972	50,614	66,499	69,112	69,200
Total Revenues/Resources		37,721,908	31,404,232	\$30,922,441	33,323,898	34,222,802
EXPENDITURES						
111	General Fund	10,863,634	11,989,622	13,468,827	12,943,223	12,814,787
121	Hotel/Motel Tax Fund	198,158	160,892	235,791	218,737	287,402
123	Special Investigation Fund	32,330	25,755	85,100	5,901	30,000
124	Municipal Court Building Security Fund	1,270	4,117	6,000	4,523	6,000
125	Municipal Court Technology Fund	21,026	23,528	20,779	6,429	5,520
126	Fire Capital Fund	10,874	0	450,000	450,000	37,758
128	Juvenile Case Manager	0	9,801	13,965	13,379	21,969
129	Park Land Dedication	0	34,931	24,000	40,069	0
130	PEG Fees	0	0	0	0	0
209	Utility Fund Debt Obligations	0	0	0	0	1,900,178
210	Impact Fees	0	0	0	32,800	1,642,370
211	Utility Fund	5,659,523	5,527,611	7,117,086	6,894,080	6,781,309
212	Sanitation Fund	2,153,951	2,261,040	2,372,864	2,279,306	2,306,985
213	EMS Fund	2,225,525	1,962,570	1,918,118	1,872,195	1,910,023
215	CDBG Disaster Recovery Grant Fund	0	0	0	18,734	0
231	2005 WS Bonds Projects	0	3,355	0	0	0
232	2006 CO Bonds Projects	(18,385)	0	0	86,877	0
233	2008B CO Bond Projects	(6,680)	0	0	0	0
234	2011 CO Enterprise	0	9,616	0	0	0
311	Capital Improvement Fund	0	0	10,000	10,000	0
312	Sales Tax Fund	2,974,380	3,888,020	5,968,709	5,763,990	4,610,266
313	2006 CO Governmental	0	26,415	0	92,160	0
316	2011 CO Governmental	1,644,885	791,073	0	334,832	0
317	2013 Tax Anticipation Notes	0	0	270,000	425,000	765,000
411	Debt Service Fund	1,219,214	1,503,434	1,507,478	1,493,479	1,564,544
511	Cemetery Fund	62,403	61,667	87,536	63,536	56,487
512	Donation Fund	15,447	19,622	16,300	15,714	16,250
513	Senior Fund	9,905	6,465	6,300	6,300	6,000
611	Central Shop	515,036	560,902	525,337	511,522	598,209
612	Vehicle Replacement Fund	366,545	280,539	335,118	310,489	215,157
613	IT Maintenance Program	0	25,036	434,433	396,927	418,622
614	Computer replacement Program	0	0	64,680	77,210	108,380
801	TIRZ #1- Star State	0	0	0	0	0
802	TIRZ #2- Kendall Lakes	96,972	53,261	0	69,090	69,160
803	TIRZ #3- Savannah Plantation	0	0	0	0	0
804	RDA Authority	34,714	47,960	58,018	37,175	54,725
Total Expenditures/Uses		\$ 28,080,730	\$ 29,277,232	\$ 34,996,437	\$ 34,473,676	\$ 36,227,101



SUMMARY OF REVENUES BY SOURCE- ALL MAJOR FUNDS

Description	General Fund	Special Revenue Funds	Sales Tax Fund	GO Bond Debt Fund	Permanent Fund	Utility Fund	Sanitation Fund	E.M.S. Fund	Internal Service Fund	Total
General Property Taxes	6,804,717			1,565,444						8,370,161
Sales Taxes	2,034,840		4,069,679							6,104,519
Franchise & Others	1,346,000	31,000								1,377,000
Water						3,192,228				3,192,228
Sewer						3,224,252				3,224,252
Solid Waste Collection							2,476,218			2,476,218
EMS Services								1,903,000		1,903,000
Intragovernmental	1,022,601				21,962	1,969,813			1,521,743	4,536,119
Other Revenue:										
Hotel Occupany Tax		246,000								246,000
Fines & Forfeitures	413,200	37,800								451,000
Permits & Licenses	358,450									358,450
Grant Proceeds	0									0
Investment Earnings	13,000	1,695	10,000	350		11,200	40,000	1,500		77,745
Other Incomes	439,950	13,040			43,800	471,600	1,000	7,000		976,390
Total Revenues	12,432,758	329,535	4,079,679	1,565,794	65,762	8,869,093	2,517,218	1,911,500	1,521,743	33,293,081

**FY 2013-14 Revenues by Source
Operating Funds**

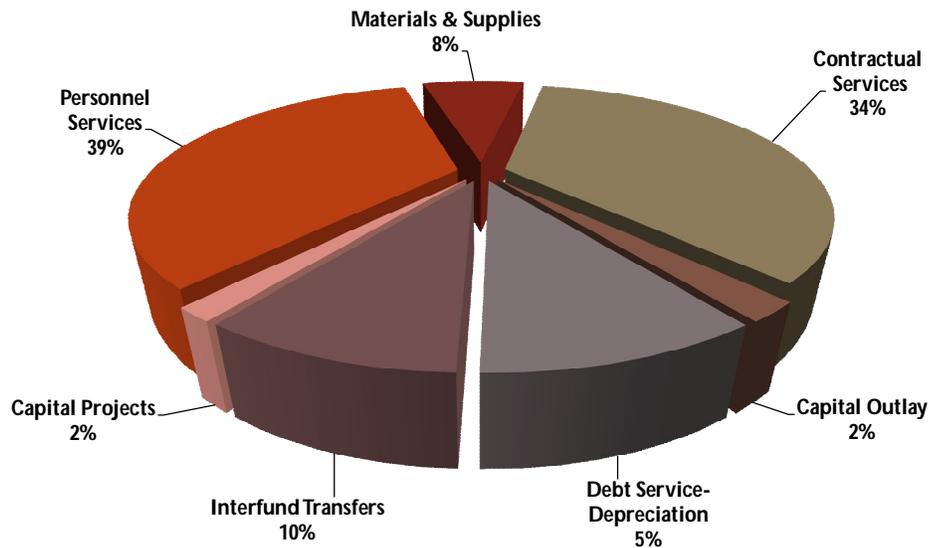




SUMMARY OF EXPENDITURES BY CLASSIFICATION- ALL MAJOR FUNDS

Classification	General Fund	Special Revenue Fund	Sales Tax Fund	GO Bond Debt Fund	Permanent Fund	Utility Fund	Sanitation Fund	EMS Fund	Internal Service Fund	Total
Personnel Services	8,321,639	105,319	1,007,053			1,371,603		1,228,231	268,457	12,302,303
Materials & Supplies	868,937	10,882	345,907		552	835,756		235,511	267,393	2,564,940
Contractual Services	3,789,140	151,650	2,036,130		22,000	3,494,203	2,054,251	383,666	569,860	12,500,900
Capital Outlay	36,666		325,000			164,666			234,657	760,989
Debt Service/Depreciation		19,551		1,564,544		1,900,178	29,386	8,151		3,521,810
Interfund Transfers	21,962		346,775		33,935	2,557,450	223,348	54,464		3,237,934
Reimbursements	(223,558)									(223,558)
Capital Projects			549,402							549,402
Total Expenditures	12,814,787	287,402	4,610,266	1,564,544	56,487	10,323,857	2,306,985	1,910,023	1,340,368	35,214,719

***Expenditures By Classification
FY 2013-2014***





PROPERTY TAXES

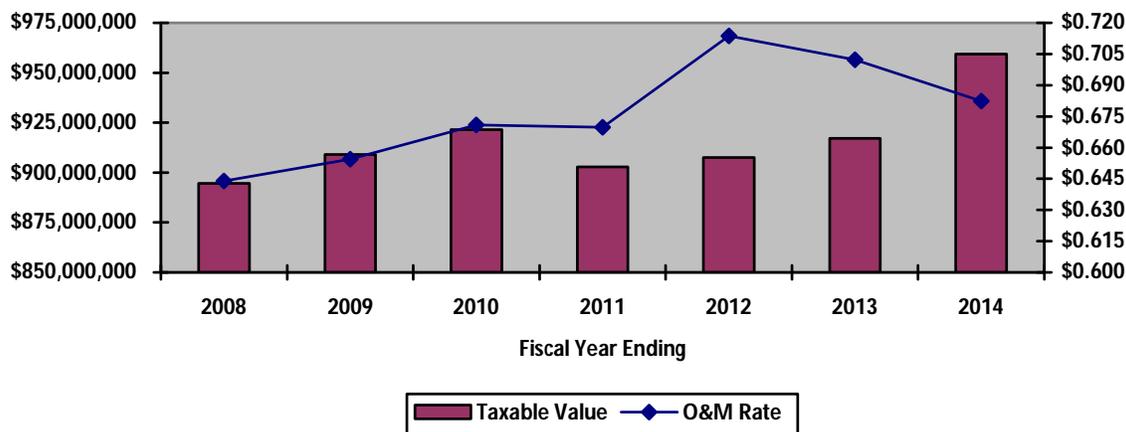
2013-14 General Fund Budget: \$6,638,961

2013-14 Debt Service Fund Budget: \$1,565,444

Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2013-14 (2013 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated gain/loss in value from hearings) is \$959,353,423. This is a 6% increase from the prior year's original certified net taxable value.

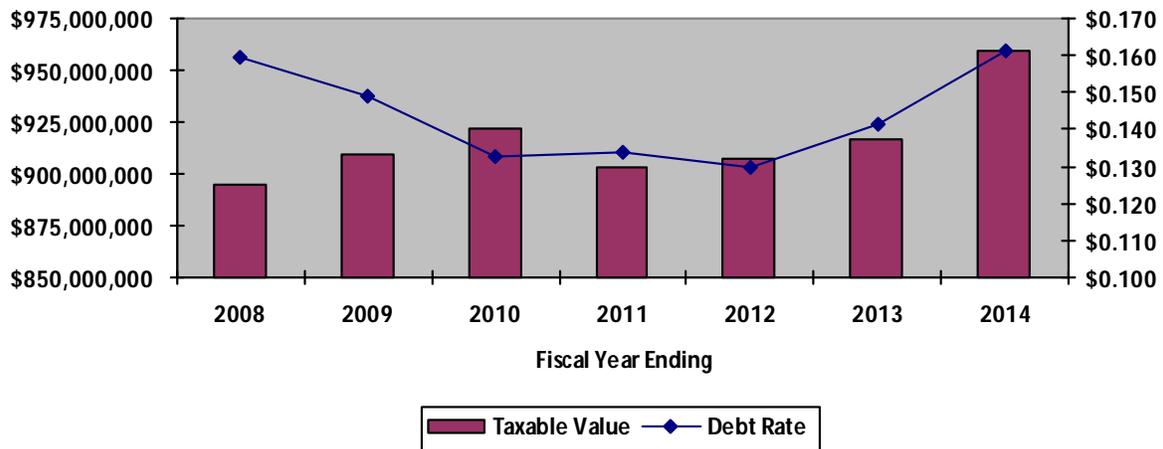
The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components – the operations and maintenance (O&M) rate and the debt service rate. The operations and maintenance (O&M) rate provides for operating and maintaining general government functions. This portion of the tax rate is recorded as revenue in the General Operating Fund.

O&M Rate vs. Taxable Value



The other component is the debt service rate. Revenue generated by the debt service rate is recorded in the Debt Service Fund. The debt rate is based on generating revenues sufficient to pay the principal and interest due on general obligation bonds. The issuance of all General Obligation Bonds are approved by the voters. All citizens are made aware of the projected increase in the tax rate the issuance of bonds will generate.

DebtRate vs. Taxable Value



Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by operation and maintenance. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

Fiscal Year	2008	2009	2010	2011	2012	2013 Est.	2014 Budg.
General Fund	\$5,785,884	\$5,983,514	\$6,145,768	\$6,049,268	\$6,497,476	\$6,499,185	\$6,638,961
Debt Service Fund	\$1,424,826	\$1,361,391	\$1,218,080	\$1,206,868	\$1,183,726	\$1,299,660	\$1,565,444
Total	\$7,210,710	\$7,344,905	\$7,363,848	\$7,256,136	\$7,681,202	\$7,798,845	\$8,204,405



SALES TAX REVENUE

2013-14 General Fund Budget: \$2,034,840

2013-14 Sales Tax Fund Budget: \$4,069,679

The sales tax rate in the City of Alvin is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State of Texas retains 6.25% and distributes 1.5% to the City of Alvin and .5% to Brazoria County.

1.00% is allocated to the Sales Tax Fund for all equipment and materials used to construct and maintain streets and drainage; employee, consultant and contractor cost incurred to construct and maintain City streets and drainage; facilities, storage, office costs, and improvements used by Street and Drainage personnel; and any administrative costs to manage and support the Street and Drainage operation. On April 18, 1968, the city council approved amending the City's charter to use local sales and use tax revenue only for street-related improvements.

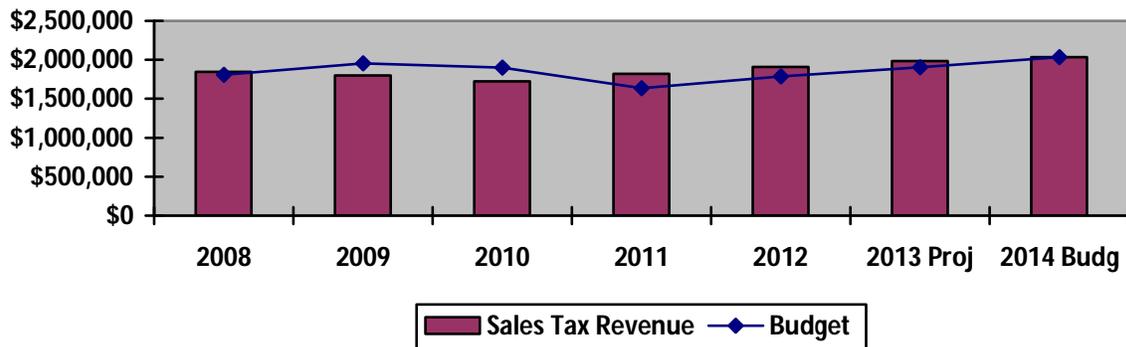
0.50% is allocated to the General Fund and used for the City's general operating purposes. Voters approved adding this additional ½ cent to the sales tax in 1992 to reduce property taxes.

0.50% is imposed by Brazoria County.

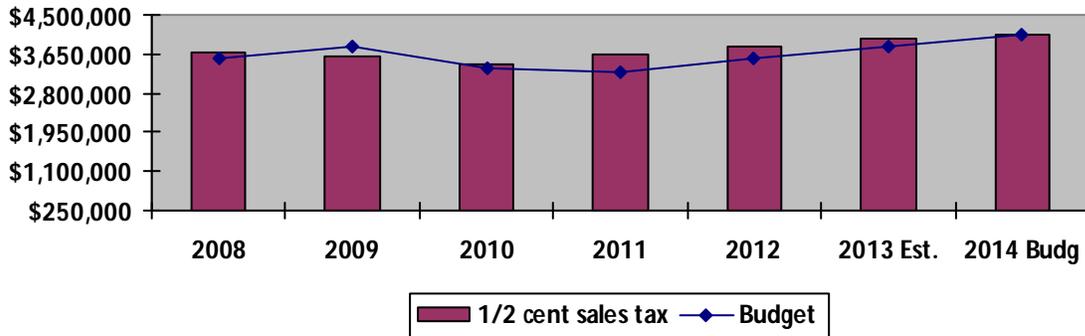
6.25% is retained by the State Comptroller of Public Accounts.

8.25% Total Sales Tax Rate

General Fund Sales Tax (1/2 cent)



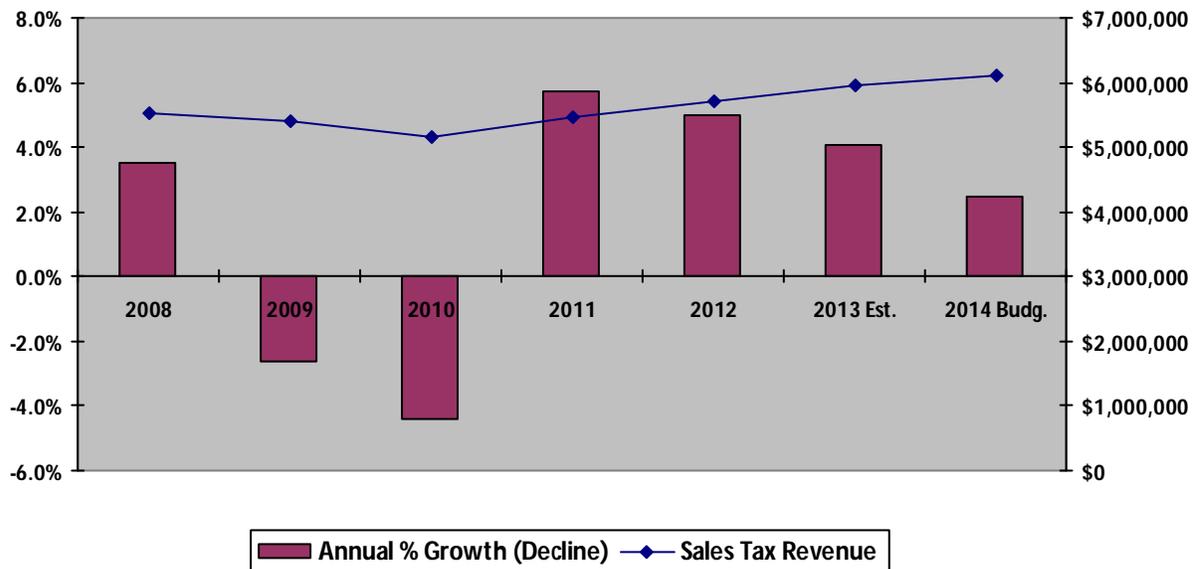
Sales Tax Fund (1 cent)



SALES TAX REVENUE

Fiscal Year	2008	2009	2010	2011	2012	2013 Est.	2014 Budg
General Fund	\$1,846,591	\$1,798,469	\$1,721,898	\$1,820,594	\$1,907,215	\$1,985,572	\$2,034,840
Sales Tax Fund	\$3,907,447	\$3,597,225	\$3,442,769	\$3,640,101	\$3,813,290	\$3,970,345	\$4,069,679
Total	\$5,754,038	\$5,395,694	\$5,164,667	\$5,460,695	\$5,720,505	\$5,955,917	\$6,104,519

Total Sales Tax Revenue Trend



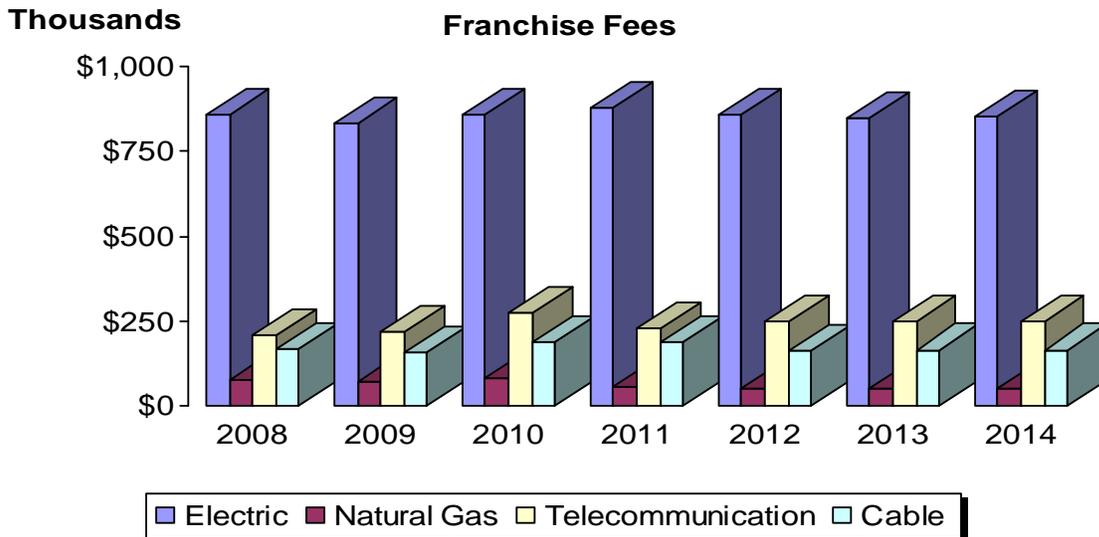


FRANCHISE FEES

2013-14 General Fund Budget: \$1,321,000

The City of Lake Jackson maintains franchise agreements with utilities that use the City's right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility's gross receipts or a per-unit of usage charge (generated by customers located within the City's corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- Electric Franchise fees are charged for use of city streets and (ROW's). These fees are received monthly and are based on kilowatt hours delivered within Alvin's city limits.
- Gas Franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.
- Telecommunication Franchise fees are received from Certificated Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.
- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage (5%) of the cable operator's gross receipts. [1% of the cable operator's gross receipts for cable television are restricted –by law -- for capital cost related to public, educational and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.]



The City's franchise fees are estimated to total \$1,321,000 in fiscal year 2013-14, which is 0.46% (\$6,000) higher than fiscal year 2012-13 projections. Projections are based on trend analysis.

OPERATING TRANSFERS

2013-14 General Fund Budget: \$1,022,601.

The City's water, wastewater, sanitation, emergency management, and street/drainage operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure that the funds receiving the services are self-supporting and self-sufficient. For the 2013-14 budget, this transfer equates to \$1,022,601.

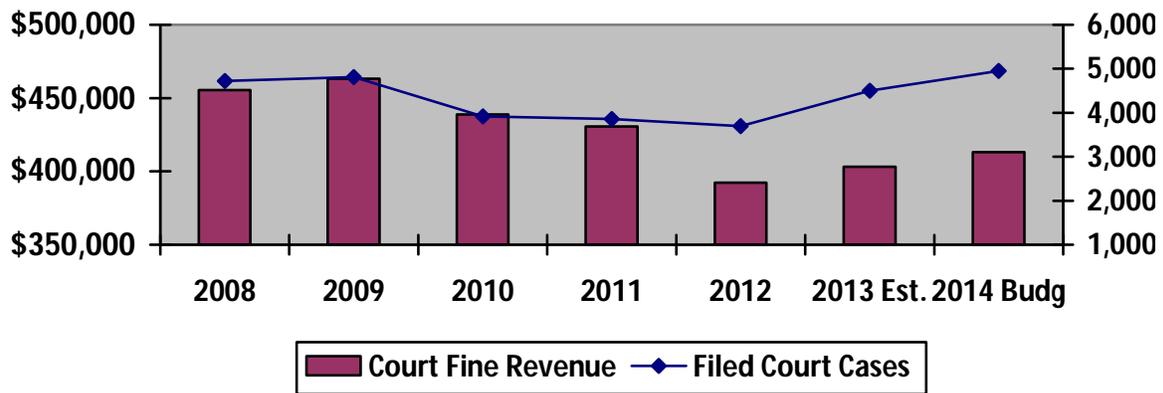


COURT FINES & FEES

2013-14 General Fund Budget: \$413,200

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. 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 2012-13 are \$403,800.

Court Fine Revenue vs Filed Court Cases



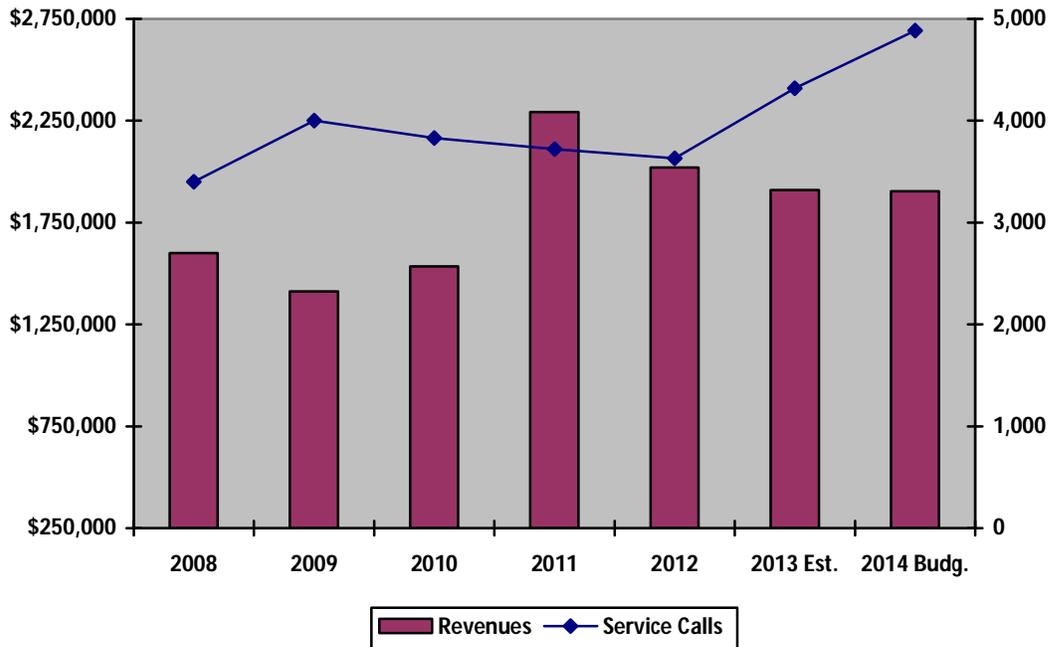


EMERGENCY MEDICAL SERVICES

2013-14 Emergency Medical Services Fund Revenues: \$1,903,000

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. As a result of the creation of the County Emergency Service District, Hillcrest Village also elected to contract with the City of Alvin.

Revenues vs. Service Calls



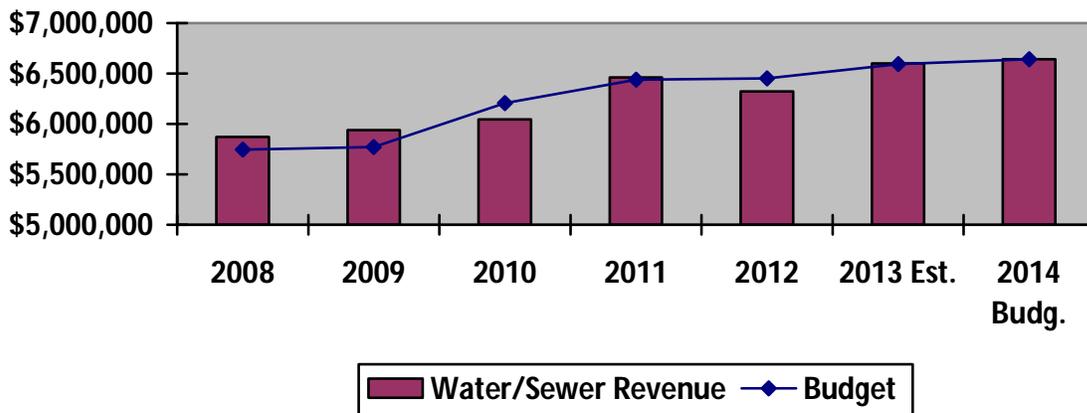


WATER & SEWER REVENUES

2013-14 Utility Fund Budget: \$6,643,280

The Utility Fund accounts for the water and wastewater utilities for the City of Alvin. Revenues for this fund are derived primarily from user charges. The budget increase for Fiscal 2013-14 is primarily due to commercial and residential growth; as well as an increase in the water & sewer rates due to the Consumer Price Index.

Water & Sewer Revenue vs. Budget



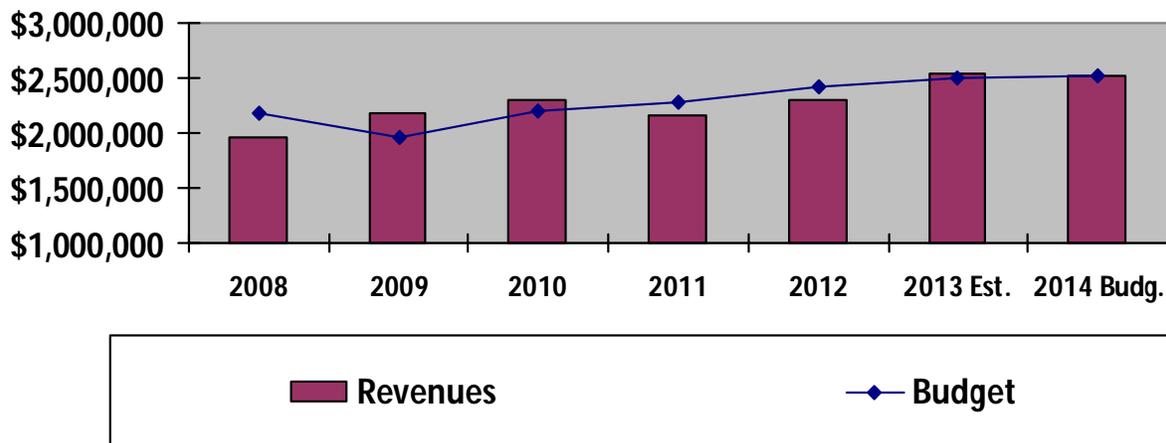


SANITATION REVENUES

2013-14 Sanitation Fund Revenue Budget: \$2,476,218

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 CPI (Consumer Price Index) and the cost of fuel. This fiscal year revenues are projected to increase due to residential and commercial growth and a CPI increase.

Sanitation Revenue vs. Budget

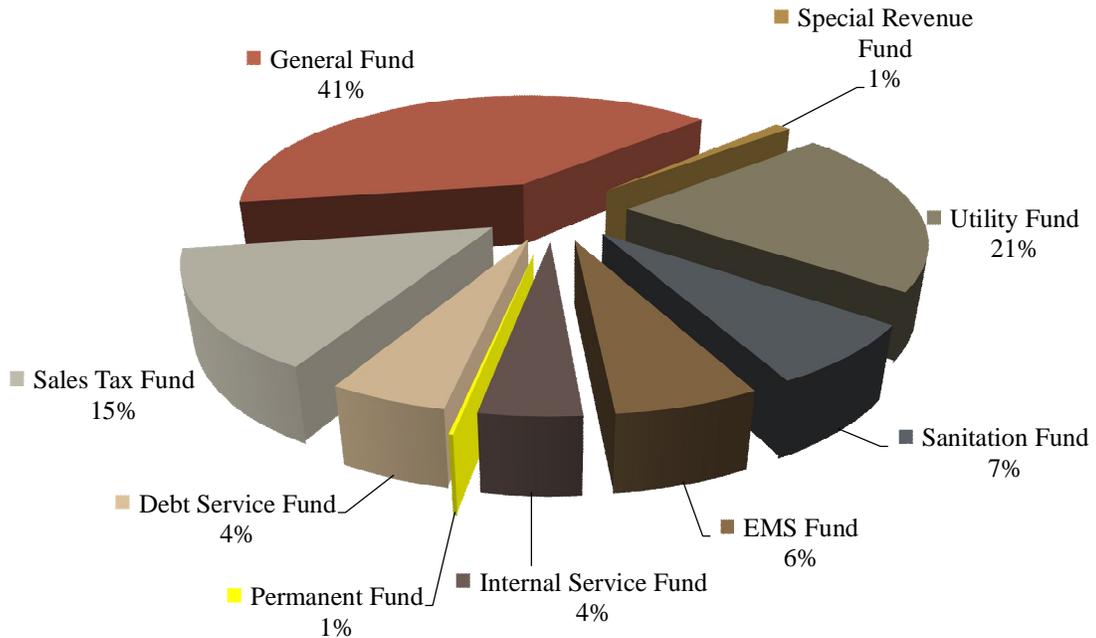


**OPERATING BUDGET
BY FUND/DEPARTMENT BY CATEGORY
FY 2013/14**



DESCRIPTION	PROJECTED 2012/13	BUDGET	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACT SERVICES	CAPITAL OUTLAY	TRANSFERS	DEBT SERVICE/ DEPRECIATION	CAPITAL PROJECTS	REIMB.
City Council	55,491	55,456	32,941	4,075	18,440					
City Clerk	239,272	243,632	198,224	9,814	35,594					
City Attorney	393,092	404,061	304,136	15,889	84,035					
City Manager	375,770	368,529	314,708	10,662	43,159					
Economic Development	191,760	251,098	175,003	10,814	28,615	36,666				
Finance	651,700	699,649	493,754	71,648	134,247					
Police	6,147,380	6,147,549	5,044,004	396,312	707,233					
Fire	826,620	850,531	298,716	140,727	411,088					
Community Development	652,450	599,241	680,522	49,561	92,716					(223,558)
Code Program	80,489	127,188	127,188							
Parks & Recreation	1,512,280	1,302,413	652,443	158,409	491,560					
Library	99,548	107,614		1,025	106,589					
Other Requirements	1,717,371	1,657,827			1,635,864		21,962			
Total General Fund	12,943,223	12,814,787	8,321,639	868,937	3,789,140	36,666	21,962			(223,558)
Hotel/Motel Tax Fund	218,737	287,402	105,319	10,882	151,650			19,551		
Special Investigation	5,901	30,000		30,000						
Court Building Security Fd	4,523	6,000			6,000					
Court Technology Fund	6,429	5,520		5,520						
Juvenile Case Manager Fund	13,379	21,969	21,169	300	500					
Water	1,059,872	1,248,065	319,165	346,900	518,999	63,000				
Sewer	964,281	934,641	405,721	177,550	321,370	30,000				
Wastewater Treatment	809,341	915,535	255,059	201,975	423,502	35,000				
Public Works Admin.	296,717	353,183	219,427	77,485	19,605	36,666				
Billing/Collection	278,473	244,507	155,760	16,347	72,400					
Public Services Facility	81,754	92,820		10,500	82,320					
Code Program	14,594	37,803	16,471	5,000	16,332					
Other Requirements	3,389,047	2,954,756			397,306		2,557,450			
Total Utility Fund	6,894,080	6,781,309	1,371,603	835,756	1,851,833	164,666	2,557,450			
Total Sanitation	2,279,306	2,306,985			2,054,251		223,348	29,386		
E.M.S. Fund	1,867,003	1,910,023	1,228,231	235,511	383,666		54,464	8,151		
Sales Tax Fund	5,754,497	4,610,267	1,007,053	345,907	2,036,130	325,000	346,775		549,402	
Permanent Fund	63,536	56,487		552	22,000		33,935			
Donation Fund	15,714	16,250		1,150	15,100					
Internal Service Fund	1,296,148	1,340,368	268,457	267,393	569,860	234,657				
TOTALS	31,362,477	30,187,367	12,323,472	2,601,910	10,880,130	760,989	3,237,934	57,088	549,402	(223,558)

Expenditures By Fund– All Funds
Fiscal Year 2013-2014



■ General Fund	■ Special Revenue Fund	■ Utility Fund
■ Sanitation Fund	■ EMS Fund	■ Internal Service Fund
■ Permanent Fund	■ Debt Service Fund	■ Sales Tax Fund



2013-2014 Tax Rate Distribution

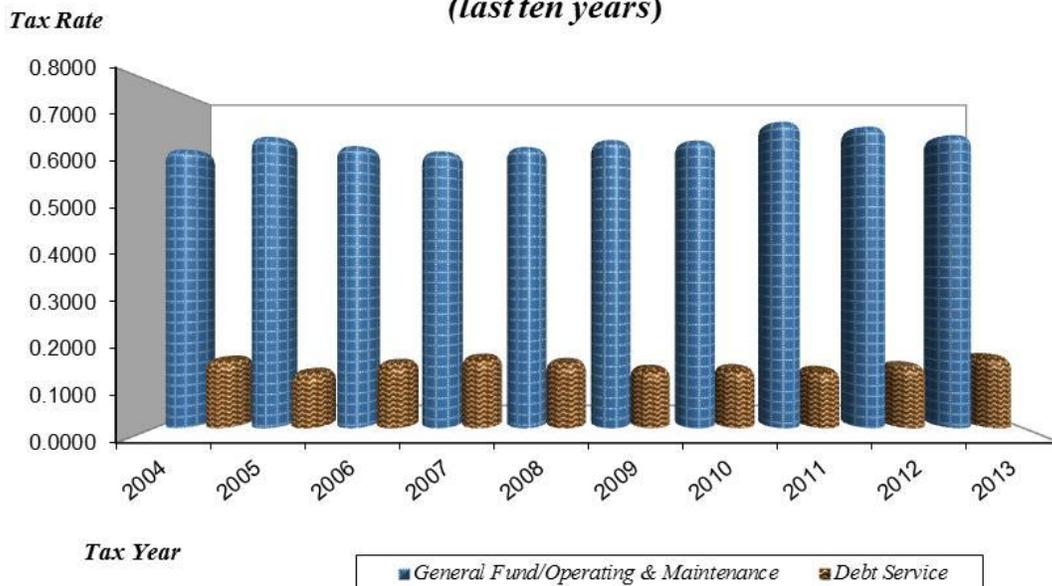
The City is permitted, by Article XI, Section 5, of the State of Texas Constitution and City Charter to levy property taxes up to \$2.50 per \$100 of assessed valuation for general government services, within the \$2.50 maximum levy there is no legal limit upon the amount of property taxes which can be levied for debt service.

The property tax rate to finance general government service and debt service for the 2013/14 fiscal year is \$.6823 and \$.1613 respectively, per \$100 of assessed valuation. The 2013 assessed value is \$959,353,423.

In 2013, the City issued Tax Notes in the amount of \$1,235,000. Proceeds from the sale of the Notes will be used for 1) the purchase of land for and the construction and equipment of public safety facilities; 2) the purchase of land for and the construction and equipment of parks and recreational facilities; 3) the construction or reconstruction and equipment of an animal control facility; and 4) the costs of professional services and issuance of the Notes.

<i>YEAR</i>	<i>GENERAL</i>		<i>TOTAL</i>	<i>TAXABLE</i>
	<i>FUND</i>	<i>DEBT</i>		
	<i>O & M</i>	<i>SERVICE</i>	<i>TAX</i>	<i>VALUE</i>
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
2008	0.6544	0.1492	0.8036	909,102,653
2009	0.6709	0.1327	0.8036	921,511,600
2010	0.6697	0.1339	0.8036	902,773,048
2011	0.7137	0.1299	0.8436	907,541,107
2012	0.7023	0.1415	0.8438	917,184,020
2013	0.6823	0.1613	0.8436	\$ 959,353,423

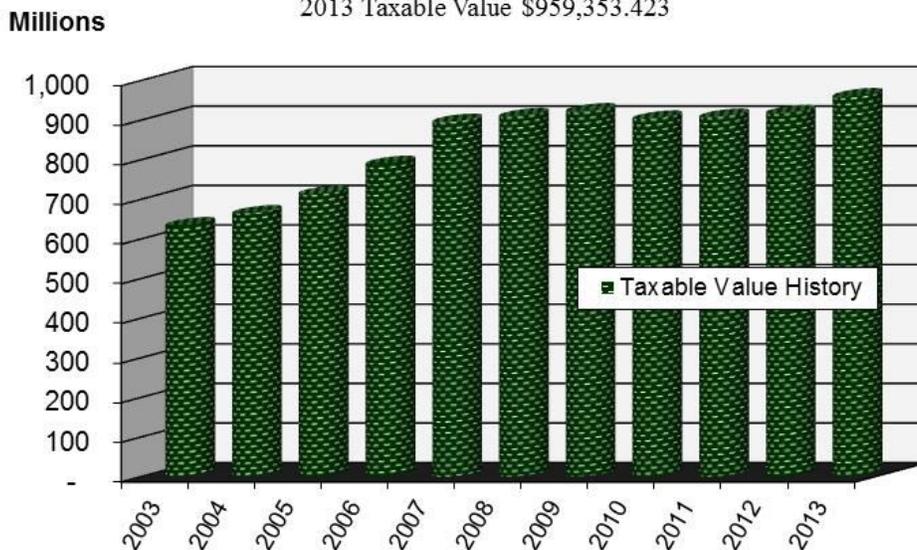
Tax Rate Distribution
(last ten years)





Taxable Value History

2013 Taxable Value \$959,353,423



City of Alvin Top 10 Taxpayers

FY 2013/14	Type of Property	2013 Taxable Value
Weatherford US, L.P.	Petroleum	\$30,529,610
Wal-Mart Stores & Real Estate Business Trust	Discount Store	17,753,190
Texas New Mexico Power Company	Electric Utility	10,534,090
Home Depot	Lumber & Hardware	9,687,677
Team Industria Services, Inc.	Oil Field Services	9,235,323
Highland Square, LTD	Shopping Center	8,068,220
Rice Tec, Inc.	AG Warehousing	7,714,570
Ron Carter Chrysler	Auto Dealership	7,297,470
Alvin Autoland, Inc.	Auto Dealership	6,780,340
Alvin Motorcars, LTD	Auto Dealership	5,089,790
<i>Sub-total of Top Ten Taxpayers</i>		112,690,280
<i>All Others</i>		846,663,143
Total Assessed Valuation		\$ 959,353,423

The Brazoria County Appraisal District is responsible for establishing appraised values according to procedures established by the Texas Legislature. Property taxes each year levied on October 1st 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 FULL-TIME PERSONNEL
SUMMARY BY DEPARTMENT/PROGRAM
FIVE YEAR COMPARISON**



DEPARTMENT/PROGRAM	ACTUAL 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	FUNDING SOURCE
GENERAL FUND						
City Manager	2	2	2	2	2	General Fund
Human Resources	1	1	1	1	1	General Fund
Information Technology	2	1	1	0	0	
CVB	0	1	1	1	1	Hotel/Motel Fund
City Clerk	3	3	3	3	3	General Fund
Finance						
Accounting	6	6	6	6	6	General/Utility
Municipal Court	2	2	2	2	2	General Fund
City Attorney	3	3	3	3	3	General Fund
Police						
Police	74	77	78	78	77	General Fund
Fire	5	5	5	5	5	General Fund
Public Services						
CIP	4	4	0	0	0	
Engineering						
Inspections	5	4	4	4	4	General Fund
Engineering	4	5	9	9	7	General/Sales Tax Fund
Parks & Recreation						
Administration	8	9	8	8	9	General Fund
Seniors Center	2	0	1	1	1	General Fund
Facility Maintenance	1	1	1	1	1	General Fund
Economic Development	2	2	2	2	3	General Fund
TOTAL GENERAL FUND	124	126	127	126	125	
TOTAL SALES TAX FUND	20	20	22	25	25	Sales Tax Fund
ENTERPRISE FUND						
Utility Fund						
Water	6	8	8	8	8	Utility Fund
Sewer	10	11	11	11	10	Utility Fund
Wastewater Treatment	8	5	5	6	6	Utility Fund
Billing/Collection	4	3	3	4	4	Utility Fund
Code Enforcement Program	0	0	0	0	4	General/Utility/Sales Tax Funds
Administration	4	4	4	4	4	Utility Fund
TOTAL UTILITY FUND	32	31	31	33	36	
EMS FUND	2	3	3	3	3	EMS Fund
TOTAL ENTERPRISE FUND	34	34	34	36	39	
INTERNAL SERVICE FUND						
Central Shop Program	4	4	4	4	4	ISF
IT Maintenance Program	0	0	0	1	1	ISF
GRAND TOTAL- ALL POSITIONS	182	184	187	192	194	

* Explanation of changes to full-time personnel can be located on the schedule of personnel for each program.



Personnel Services-Summary By Function

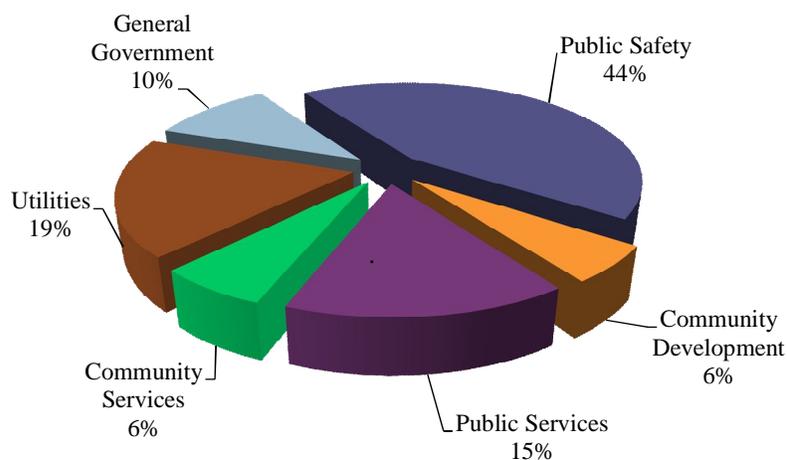
Personnel Services makes up 41% of the current City's Operating Budget. General Government consist of the City Council, City Manager, City Clerk, Finance, City Attorney and Economic Development Departments. Public Safety is made up of Fire, Emergency Medical Services and the Police Department. Community Development is comprised of Inspections and Engineering. Public Services is a combination of Street, Central Shop and Information Technologies. Community Services is comprised of the Library, Parks and Recreation and the Convention Visitors Bureau. Utilities is made up of Water, Sewer, Wastewater Treatment Plant, Utility Administration, Code Enforcement and Utility Billing. In the following graph the percentage of staffing is categorized by function.

STAFFING COMPARISON BY FUNCTION

<i>Function</i>	<i>2010/11 BUDGET</i>	<i>2011/12 BUDGET</i>	<i>2012/13 BUDGET</i>	<i>2013/14 BUDGET</i>
General Government	20	20	20	20
Public Safety	85	86	86	85
Community Development	9	9	9	11
Public Services	28	30	33	30
Community Services	11	11	11	12
Utilities	31	31	33	36
Total Authorized Personnel	184	187	192	194

2013/14 STAFFING BY FUNCTION

Percent of Total



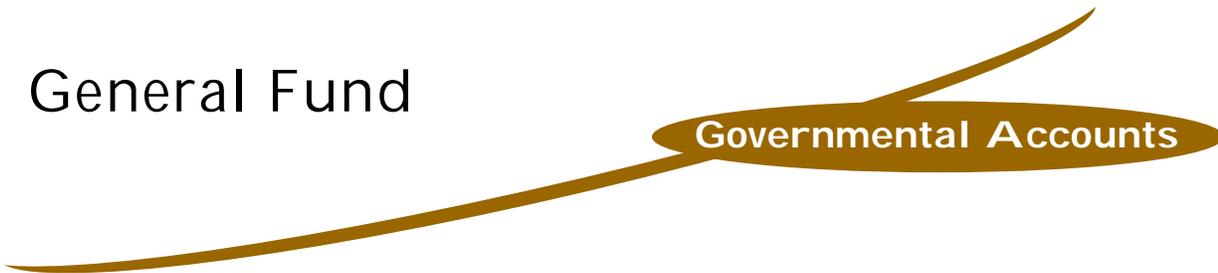
**COMBINED FUNDS SUMMARY REPORT
REVENUE & EXPENDITURE BY TYPE**



REVENUES	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012-13	Budget 2013-14
Property Tax	7,897,154	8,102,037	8,084,914	8,512,121
Sales Tax	5,720,505	5,714,873	6,039,358	6,104,519
Mixed Drink Tax	24,968	25,000	25,235	25,000
Franchise Tax	1,386,452	1,390,000	1,329,974	1,352,000
License & Permit	365,480	390,400	425,157	358,450
Grant Proceeds	259,307	-	334,050	-
Charges for Service	11,015,003	11,393,069	11,894,713	11,467,938
Fines & Forfeitures	484,813	506,504	520,313	451,000
Special Assessments	405,177	355,000	602,890	421,000
Investment Earnings	75,802	79,425	42,425	77,905
Rental Income	28,932	29,000	22,955	22,500
Intragovernmental	1,841,083	2,815,233	3,261,577	5,301,119
Sale of Assets	65,597	-	85,481	-
Bond Proceeds	1,597,055	-	450,000	-
Other Income	218,304	106,900	187,348	112,650
Donations	18,599	15,000	17,510	16,600
TOTAL	31,404,232	30,922,441	33,323,898	34,222,802

EXPENDITURES	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012-13	Budget 2013-14
Personnel Services	11,592,244	12,090,643	11,748,449	12,327,072
Supplies	1,659,381	2,809,280	2,453,431	2,607,935
Contract Services	8,923,114	12,609,124	12,320,000	12,625,160
Capital Outlay	78,891	1,611,407	1,150,978	687,657
Debt Service	3,948,473	3,902,989	2,990,228	3,559,568
Interfund Transfers	1,245,244	1,520,558	1,957,553	4,002,934
Reimbursements	(224,449)	(183,074)	(169,330)	(205,958)
Capital Projects	2,054,334	635,510	2,022,368	622,734
TOTAL	29,277,232	34,996,437	34,473,676	36,227,102

General Fund



Governmental Accounts

The General Fund is the chief operating fund of the government. The principal source of revenues of the General Fund are property taxes, sales and use taxes, franchise fees, permit fees, and fines and forfeitures. The primary governmental functions occurring within this fund are general government operations such as City Administration and Finance, Community Development, Public Works, Community Services and Public Safety.

**GENERAL FUND
BUDGET SUMMARY**



Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Beginning (unassigned) Fund Balance	\$ 4,252,629	\$ 4,337,292	\$ 4,337,292	\$ 3,702,442
Revenues:				
General Property Taxes	6,659,753	6,735,630	6,664,942	6,804,717
Sales Taxes	1,907,215	1,905,084	1,985,572	2,034,840
State Mixed Drink Tax	24,968	25,000	25,000	25,000
Franchise Taxes	1,318,109	1,358,446	1,315,000	1,321,000
License & Permits	364,440	390,400	369,945	358,450
Grants	158,937	0	0	0
Charges for Services	385,281	380,600	393,600	393,600
Fines & Forfeitures	415,766	474,700	403,800	413,200
Investment Earnings	11,838	20,000	13,000	13,000
Rental Income	25,167	26,500	17,625	19,500
Intergovernmental	742,335	1,022,602	1,021,243	1,022,601
Sale of Assets	6,161	0	7,867	0
Other Income	54,314	11,000	90,779	26,850
Total Revenues	12,074,283	12,349,962	12,308,373	12,432,758
Total Revenue & Resources	16,326,912	16,687,254	16,645,665	16,135,200
Expenditures:				
Mayor and Council	45,312	59,709	55,491	55,456
City Clerk	302,840	260,176	239,272	243,632
City Attorney	466,876	466,973	393,092	404,061
City Manager	362,803	399,714	375,770	368,529
EDC	140,207	203,498	191,760	251,098
Finance	578,611	671,476	651,700	699,649
Police	5,883,543	6,278,623	6,147,380	6,147,549
Code Enforcement	0	92,826	80,489	127,188
Fire	701,926	850,834	826,620	850,531
Engineering	720,512	700,307	652,449	599,241
Parks & Recreation	1,110,276	1,611,143	1,512,281	1,302,412
Library	75,934	108,223	99,548	107,614
Other Requirements	1,600,781	1,765,328	1,717,371	1,657,827
Total Expenditures	11,989,620	13,468,830	12,943,223	12,814,787
Revenue Over/(Under) Expenditures	84,663	(1,118,868)	(634,850)	(382,029)
Ending (unassigned) Fund Balance	\$ 4,337,292	\$ 3,218,423	\$ 3,702,442	\$ 3,320,412

**111 - GENERAL FUND
Revenue Detail**



Account	Description	Actual 2011/12	Budget 2012/13	Forecast 2012/13	Budget 2013/14
General Property Tax					
0000-00-0575	Current Tax Collections	\$ 6,303,185	\$ 6,312,556	\$ 6,303,185	\$ 6,415,042
0000-00-0576	Delinquent Taxes	98,342	135,000	100,000	130,919
0000-00-0577	Occupation Taxes on Fees	4,725	6,000	6,000	5,000
0000-00-0578	Payment in Lieu of Taxes	162,277	182,000	165,757	165,756
0000-00-0579	Penalty & Interest	81,929	90,000	81,000	80,000
0000-00-0580	Rendition Penalty	9,295	10,074	9,000	8,000
	Total General Property Tax	6,659,753	6,735,630	6,664,942	6,804,717
Sales Tax					
0000-00-0583	Sales Tax Revenue	1,907,215	1,905,084	1,985,572	2,034,840
	Total Sales Tax	1,907,215	1,905,084	1,985,572	2,034,840
State Mixed Drink Tax					
0000-00-0585	State Mixed Drink Tax	24,968	25,000	25,000	25,000
		24,968	25,000	25,000	25,000
Franchise Taxes					
0000-00-0590	Gas	49,905	70,000	50,000	50,000
0000-00-0591	Electric	856,496	875,000	850,000	855,000
0000-00-0592	Telephone	200,666	205,000	200,000	201,000
0000-00-0593	Telephone Lines Right-of-Way	49,936	55,000	50,000	50,000
0000-00-0594	Cable TV	161,106	153,446	165,000	165,000
	Total Franchise Fees	1,318,109	1,358,446	1,315,000	1,321,000
License & Permits					
0000-00-0621	Building Permits	109,469	85,000	105,210	95,000
0000-00-0622	Special Permits	1,300	1,000	1,050	1,000
0000-00-0623	Demolition	250	700	300	300
0000-00-0624	Electrical Permits	42,971	50,000	43,000	45,000
0000-00-0625	Plumbing Permits	28,693	35,000	30,700	31,000
0000-00-0626	Moving Permits	100	100	100	100
0000-00-0627	Taxi Permits	456	500	550	550
0000-00-0628	Beer Permits	2,300	2,700	2,580	2,500
0000-00-0629	Mechanical Permits	19,900	25,000	17,000	17,000
0000-00-0630	Mobile Home Park License Fee	40,160	42,000	36,835	35,000
0000-00-0632	Placement Permit Fee	1,200	2,000	2,000	2,000
0000-00-0633	Restaurant Permits	28,925	30,000	28,800	30,000
0000-00-0634	Pool Tables	200	700	220	200
0000-00-0635	Wrecker Permits	1,300	2,000	1,500	1,500
0000-00-0636	Bowling Permits	100	100	100	100
0000-00-0637	Peddlers & Solicitors	1,900	1,500	0	0
0000-00-0638	Irrigation Permit Fees	400	1,500	1,000	1,000
0000-00-0641	Re-Inspection Fees	2,300	5,000	1,000	2,200
0000-00-0642	Plan Checking Fee	26,658	42,000	46,000	42,000
0000-00-0643	Subdivision Plat Fees	6,339	7,000	3,500	3,500
0000-00-0644	Plan Deposit Fee	1,445	3,000	2,000	2,000
0000-00-0645	Engineering Fees- Surveying	5,344	8,500	6,500	6,500
0000-00-0646	Amusement Store License	12,953	16,000	15,000	15,000
0000-00-0647	Amusement Center License	9,537	5,000	8,000	8,000
0000-00-0648	Other Animal Pound Fees	10,515	12,000	10,000	10,000
0000-00-0649	Animal Permits & Licenses	60	100	0	0
0000-00-0650	Fire Marshall Fees	9,667	12,000	7,000	7,000
	Total Licenses & Permits	364,440	390,400	369,945	358,450

111 - GENERAL FUND
Revenue Detail



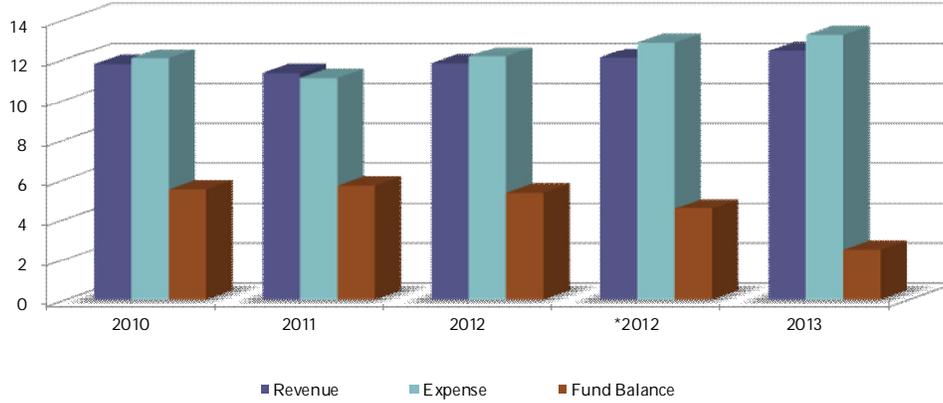
Grants					
0000-00-0680	Grant- Texas Forest Service	2,720	0	0	0
0000-00-0683	Grant Proceeds-FEMA	156,217	0	0	0
0000-00-0690	KAB Reimbursement	0	0	0	0
	Total Grants	158,937	0	0	0
Charges for Services					
0000-00-0705	Emergency Service District Fee	268,000	268,000	268,000	268,000
0000-00-0706	Hillcrest EMS/Fire Service	27,600	27,600	27,600	27,600
0000-00-0708	Parks & Recreation Program	30,090	25,000	40,000	40,000
0000-00-0710	Swimming Pool	32,877	35,000	33,000	33,000
0000-00-0711	Sports Agreement Revenue	26,714	25,000	25,000	25,000
	Total Charges for Services	385,281	380,600	393,600	393,600
Fines & Forfeits					
0000-00-0760	Fines & Forfeitures	411,786	470,000	400,000	410,000
0000-00-0761	Child Safety Fines	1,008	1,500	1,200	1,000
0000-00-0762	Traffic Control Fines	2,972	3,200	2,600	2,200
	Total Fines & Forfeitures	415,766	474,700	403,800	413,200
Investing Earnings					
0000-00-0800	Interest Income	11,838	20,000	13,000	13,000
	Total Interest Income	11,838	20,000	13,000	13,000
Rental Income					
0000-00-0820	Rental Income- City Property	3,155	3,500	2,500	2,500
0000-00-0821	Rental- Senior Citizen's Center	22,012	23,000	15,125	17,000
	Total Rental Income	25,167	26,500	17,625	19,500
Intragovernmental					
0000-00-0832	Utility Fund - Admin Charges	376,982	389,464	389,464	647,272
0000-00-0833	Sanitation Fund - Admin Charges	151,985	152,413	152,413	153,713
0000-00-0834	EMS Fund - Admin Charges	48,260	52,890	52,890	54,464
0000-00-0835	Sales Tax Fund - Admin Charges	127,520	118,518	118,518	134,217
0000-00-0837	Cemetery Fund - Admin Charges	34,929	37,958	37,958	32,935
0000-00-0856	Transfer from Fund 113	0	1,359	0	0
0000-00-0860	Retainage from TIRZ 2/Kendall	2,659	0	0	0
0000-00-0861	Transfer from Fd 317 TAN Notes	0	270,000	270,000	0
	Total Intragovernmental	742,335	1,022,602	1,021,243	1,022,601
Proceeds of Asset Sales					
0000-00-0870	Sale of Assets	4,990	0	0	0
0000-00-0871	Sale of Surplus Property	1,171	0	7,867	0
	Total Sale of Assets Income	6,161	0	7,867	0
Other Income					
0000-00-0910	Insurance Claim Recovery	8,764	0	690	0
0000-00-0911	Sale of Maps	2	0	1	0
0000-00-0913	Inmate Phone Revenue	151	200	100	0
0000-00-0914	Sales of Code Copies	250	300	1,180	250
0000-00-0915	Return Check Fee	50	0	25	0
0000-00-0917	Mowing Liens	4,197	3,000	4,800	4,000
0000-00-0918	Miscellaneous Income	33,287	7,500	10,348	5,000
0000-00-0922	Donations	0	0	25,000	0
0000-00-0929	Miscellaneous Reimbursements	7,132	0	17,755	0
0000-00-0930	Kiosk Signs	480	0	480	0
0000-00-0931	TIRZ 2 Reimbursement	0	0	30,400	17,600
	Total Other Income	54,314	11,000	90,779	26,850
	General Fund	\$ 12,074,283	\$ 12,349,962	\$ 12,308,373	\$ 12,432,758

GENERAL FUND



5- YEAR REVENUE, EXPENSE AND FUND BALANCE

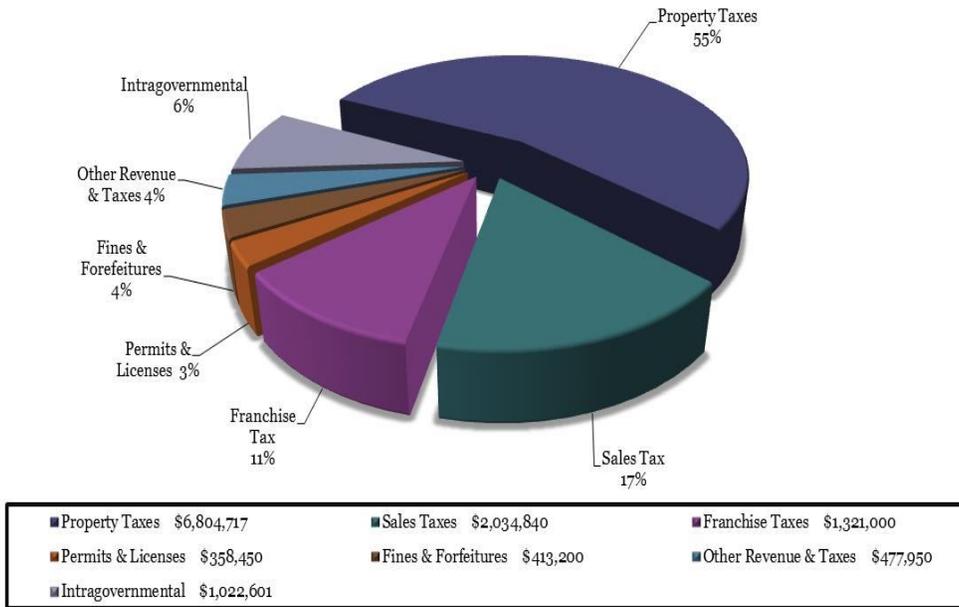
Millions



	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Revenue	11,743,000	11,319,000	12,074,000	12,308,000	12,433,000
Expense	12,044,000	11,075,300	11,990,000	12,943,000	12,815,000
Fund Balance	5,509,000	5,692,000	4,337,000	3,702,000	3,320,000

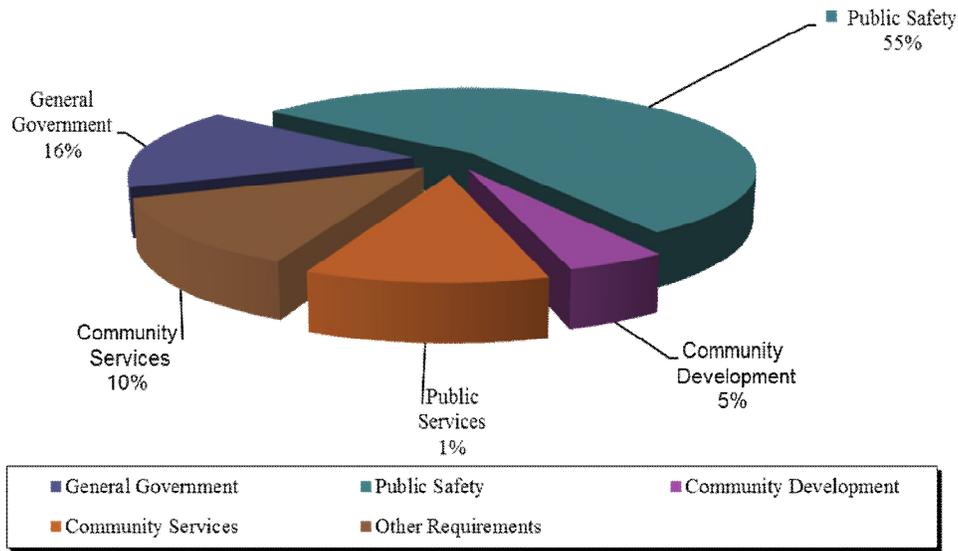
* Projected ** Estimated

FY 2014 Revenues By Source \$12,432,758



General Fund

FY 2014 Estimated Expenditures By Function \$12,814,787



- **General Government** expenditures total \$2,022,425; Departments in this category are City Council, City Clerk, City Attorney, City Manager, Finance and Economic Development.
- **Public Safety** expenditures total \$6,998,080; Departments in this category are Police and Fire.
- **Community Development** expenditures total \$726,429; Programs in this category are Engineering, Inspections and Code Enforcement.
- **Community Services** expenditures total \$1,410,026; Departments in this category are Parks and Recreation Department and the City Library.
- **Other Requirements** expenditures total \$1,657,827; This category accounts for General Fund expenditures related to the annual audit, health and general insurance, interfund transfers and debt interest payments.

Mayor and Council

Alvin, Texas

Gary Appelt, Mayor

Scott Reed, Councilmember District A

Adam Arendell, Councilmember District B

Jim Landriault, Councilmember District C

Roger Stuksa, Councilmember District D

Greg Bullard, Councilmember District E

Brad Richards, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



Mayor & 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 majority. The Mayor and Councilmembers serve staggered three year terms and may serve no more than three (3) terms of office (inclusive of unexpired terms) nor shall the tenure of office exceed nine (9) years.



Mayor & Council

CATEGORY		AMENDED BUDGET 2012/2013	BUDGET 2013/2014
1000	Personnel Services	32,941	32,941
2000	Materials and Supplies	4,200	4,075
3000	Contractual Services	22,568	18,440
Total		\$ 59,709	\$ 55,456

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

FINANCIAL HIGHLIGHTS

FY 2014 reflects a reduction in professional services and contract services.

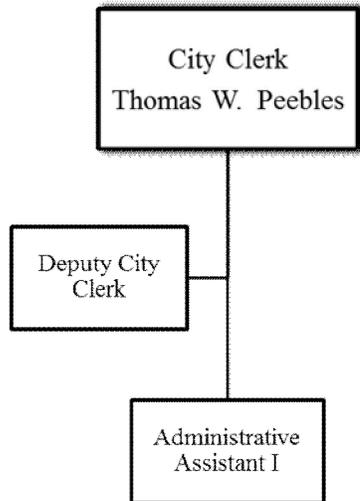


111 - General Fund/Mayor & City Council

Account	Description	Actual 2012/13	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
1001-00-1010	Monthly Stipend	27,600	30,000	30,000	30,000
1001-00-1011	FICA	2,157	2,341	2,341	2,341
1001-00-1018	Auto Allowance	600	600	600	600
	Total Personnel	30,357	32,941	32,941	32,941
Supplies					
1001-00-2100	General Office Supplies	2,458	2,943	2,500	2,500
1001-00-2125	Miscellaneous Supplies	3,156	1,257	1,000	1,200
1001-00-2150	Computer Replacement Accruals				375
	Total Supplies	5,614	4,200	3,500	4,075
Contractual Services					
1001-00-3100	Contract Services	8,000	9,400	9,400	9,400
1001-00-3170	Professional Development	574	11,375	8,000	7,500
1001-00-3190	Communications	692	1,293	1,300	1,440
1001-00-3210	Postage & Freight	75	500	350	100
	Total Services	9,341	22,568	19,050	18,440
	City Council	\$ 45,312	\$ 59,709	\$ 55,491	\$ 55,456



City Clerk Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position

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.

The City Clerk's office is located at 216 West Sealy, Alvin, Texas 77511 and can be reached at (281) 388-4257.



City Clerk

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 199,923	\$ 198,224
2000	Materials and Supplies	12,336	9,814
3000	Contractual Services	47,917	35,594
Total		\$ 260,176	\$ 243,632

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Clerk	17	1	1
Deputy City Clerk	8	1	1
Administrative Assistant I	6	1	1
Total		3	3

FINANCIAL HIGHLIGHTS

FY 2014 reflects a reduction in contract services due to a decrease in the records retention budget.

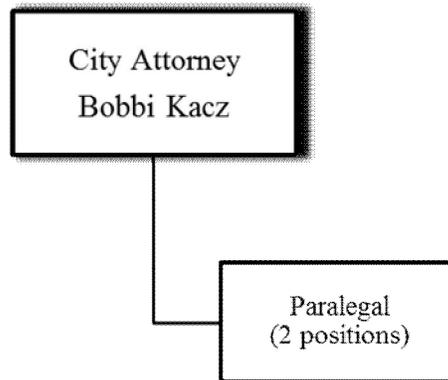


111 - General Fund/City Clerk

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
1002-00-1001	Salaries	172,201	150,477	144,659	148,192
1002-00-1005	Overtime	0	0	0	0
1002-00-1006	Longevity	7,135	7,712	7,563	8,001
1002-00-1009	TMRS	27,947	25,757	24,807	26,207
1002-00-1011	FICA	13,305	12,377	11,920	12,224
1002-00-1018	Auto Allowance	3,600	3,600	3,600	3,600
	Total Personnel	224,188	199,923	192,549	198,224
Supplies					
1002-00-2100	General Office Supplies	769	1,000	1,000	1,000
1002-00-2125	Miscellaneous Supplies	55,189	0	0	150
1002-00-2150	Computer Replacement Accruals	0	4,432	4,432	900
1002-00-2151	IT Maintenance Fees	0	6,904	6,904	7,764
	Total Supplies	55,958	12,336	12,336	9,814
Contractual Services					
1002-00-3100	Contract Services	2,465	19,000	8,734	9,000
1002-00-3170	Professional Development	926	1,100	1,050	1,099
1002-00-3180	Dues & Membership	415	475	435	475
1002-00-3190	Communications	2,181	2,697	2,697	2,820
1002-00-3210	Postage & Freight	152	300	125	400
1002-00-3230	Advertising	10,847	13,942	13,942	14,000
1002-00-3235	Election	5,383	10,000	7,000	7,500
1002-00-3240	Recording Fees	204	303	303	300
1002-00-3254	Surety & Fidelity Bond	123	0	0	0
1002-00-3260	Machinery & Equipment Maint	0	100	100	0
	Total Services	22,694	47,917	34,386	35,594
	City Clerk	\$ 302,840	\$ 260,176	\$ 239,272	\$ 243,632



City Attorney Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position

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.

The City Attorney is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4227.



City Attorney

CATEGORY		AMENDED	
		BUDGET 2012/2013	BUDGET 2013/2014
1000	Personnel Services	\$ 300,630	\$ 304,136
2000	Materials and Supplies	17,627	15,889
3000	Contractual Services	148,716	84,035
Total		\$ 466,973	\$404,061

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Attorney	CA	1	1
Paralegal	15	2	2
Total		3	3

FINANCIAL HIGHLIGHTS

FY 2014 reflects a decrease in funding for Legal Services. In FY 2013, the City incurred additional expenses for legal services due to the renewal of the APOA contract and other specialized legal services. These expenditures did not require funding in the 2014 budget.

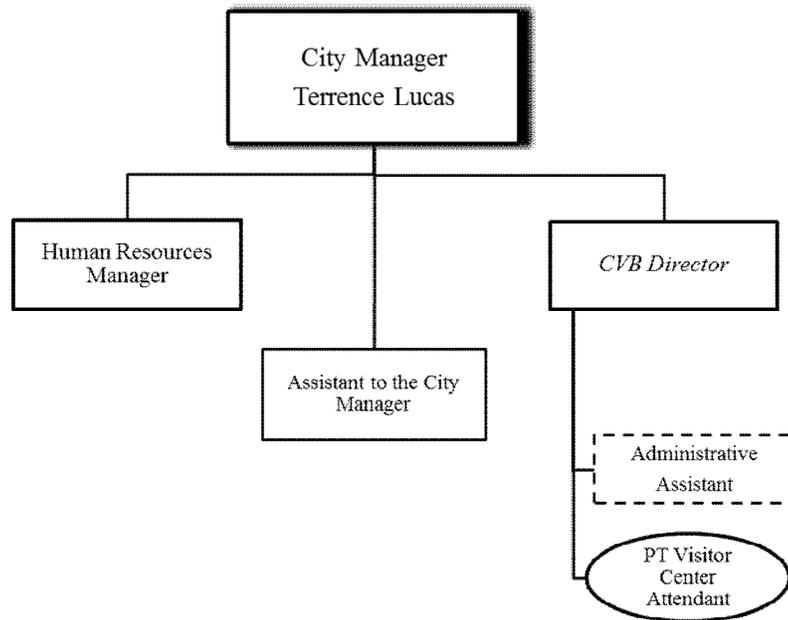


111 - General Fund/City Attorney

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
1003-00-1001	Salaries	229,278	233,565	233,559	235,775
1003-00-1005	Overtime	0	750	750	0
1003-00-1006	Longevity	1,489	1,771	1,778	2,060
1003-00-1009	TMRS	36,277	38,732	38,731	40,357
1003-00-1011	FICA	16,620	18,612	18,611	18,745
1003-00-1018	Auto Allowance	7,200	7,200	7,200	7,200
	Total Personnel	290,865	300,630	300,629	304,136
Supplies					
1003-00-2100	General Office Supplies	6,277	6,639	3,592	6,500
1003-00-2125	Miscellaneous Supplies	235	500	300	500
1003-00-2150	Computer Replacement Accruals	0	3,584	3,584	1,125
1003-00-2151	IT Maintenance Fees	0	6,904	6,904	7,764
	Total Supplies	6,512	17,627	14,381	15,889
Contractual Services					
1003-00-3100	Contract Services	3,913	10,367	4,036	0
1003-00-3120	Legal Services	65,762	100,339	59,909	56,600
1003-00-3121	Municipal Court Legal Services	95,441	28,000	6,017	12,000
1003-00-3122	APOA Legal Services	0	0	0	5,000
1003-00-3130	Court Costs	0	2,500	2,500	2,500
1003-00-3170	Professional Development	1,467	3,800	2,059	3,800
1003-00-3180	Dues & Memberships	525	600	360	600
1003-00-3190	Communications	2,258	2,610	2,732	3,035
1003-00-3210	Postage & Freight	133	300	270	300
1003-00-3260	Machinery & Equipment Maint	0	200	200	200
	Total Services	169,499	148,716	78,082	84,035
	City Attorney	\$ 466,876	\$ 466,973	\$ 393,092	\$ 404,061



City Manager Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position

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 Human Resource program and the CVB program (see Hotel/Motel Tax Fund) are under the direction of the City Manager.

The City Manager's office is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4230.



City Manager Recap

CATEGORY	AMENDED BUDGET 2012/13	BUDGET 2013/14
City Manager	279,392	266,002
Human Resources	120,322	102,526
Total	\$ 399,714	\$ 368,529

FINANCIAL HIGHLIGHTS

In FY2014 a decrease is reflected in the communication budget for the City Manager. In FY 2013 emergency management communications expenses were absorbed by the General Fund. The expense is now being split among four major funds; General, Sales Tax, Utility Fund and EMS Fund. In addition , the Human Resources program reflects a budget reduction in contract services.



City Manager

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	237,019	236,311
2000	Materials and Supplies	7,803	7,158
3000	Contractual Services	34,570	22,534
Total		\$ 279,392	\$ 266,002

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



111 - General Fund/City Manager

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
1004-00-1001	Salaries	185,956	176,280	173,857	174,790
1004-00-1005	Overtime	3,088	3,200	3,786	3,200
1004-00-1006	Longevity	4,940	5,130	5,099	5,323
1004-00-1009	TMRS	30,695	30,536	30,239	31,223
1004-00-1011	FICA	13,190	14,673	14,531	14,575
1004-00-1018	Auto Allowance	7,200	7,200	7,200	7,200
	Total Personnel	245,069	237,019	234,711	236,311
Supplies					
1004-00-2100	General Office Supplies	757	1,000	800	1,000
1004-00-2125	Miscellaneous Supplies	371	500	500	500
1004-00-2150	Computer Replacement Accruals	0	1,700	1,700	750
1004-00-2151	IT Maintenance Fees	0	4,603	4,603	4,908
	Total Supplies	1,128	7,803	7,603	7,158
Contractual Services					
1004-00-3100	Contract Services	0	0	0	0
1004-00-3170	Professional Development	2,012	3,000	2,200	3,000
1004-00-3175	Emergency Management	5,108	6,500	5,500	6,500
1004-00-3176	Emergency MGMT Communications	16,622	21,200	19,200	9,200
1004-00-3180	Dues & Memberships	193	1,300	300	500
1004-00-3190	Communications	2,456	2,520	2,700	3,100
1004-00-3210	Postage & Freight	2	50	20	50
1004-00-3511	Radio Repairs	0	0	0	60
1004-00-3540	Vehicle Maintenance Fees	0	0	0	124
	Total Services	26,392	34,570	29,920	22,534
	City Manager	\$ 272,588	\$ 279,392	\$ 272,234	\$ 266,002



Human Resources

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 76,562	\$ 78,398
2000	Materials and Supplies	5,159	3,504
3000	Contractual Services	38,600	20,625
Total		\$ 120,322	\$ 102,526

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Human Resources Manager	14	1	1
Total		1	1

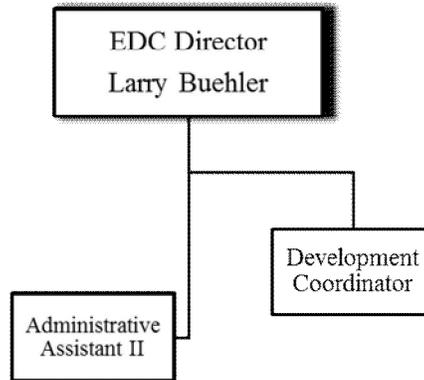


111 - General Fund/Human Resources Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
2503-00-1001	Salaries	61,349	60,135	61,159	61,211
2503-00-1006	Longevity	1,647	1,824	1,793	1,952
2503-00-1009	TMRS	9,615	9,864	10,022	10,402
2503-00-1011	FICA	4,499	4,740	4,816	4,832
	Total Personnel	77,109	76,562	77,790	78,398
Supplies					
2503-00-2100	General Office Supplies	1,200	1,250	1,250	750
2503-00-2150	Computer Replacement Accruals	0	1,608	1,608	300
2503-00-2151	IT Maintenance Fees	0	2,301	2,301	2,454
	Total Supplies	1,200	5,159	5,159	3,504
Contractual Services					
2503-00-3100	Contract Services	5,278	23,500	12,500	8,725
2503-00-3160	Med Services/Pre-Employment	4,520	5,100	2,500	5,100
2503-00-3170	Professional Development	1,015	2,000	1,000	2,000
2503-00-3180	Dues & Memberships	105	300	484	500
2503-00-3190	Communications	685	850	1,553	1,600
2503-00-3210	Postage & Freight	52	550	550	600
2503-00-3220	Printing Services	0	100	0	100
2503-00-3230	Advertising	251	6,200	2,000	2,000
	Total Services	11,906	38,600	20,587	20,625
	Human Resources Program	\$ 90,215	\$ 120,322	\$ 103,536	\$ 102,526



Economic Development Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position



Business Retention

- Continue business retention and possible expansions of existing businesses through visits with our local companies.
- Continue marketing Alvin through preparation of the City's annual report and State of the City presentation.

Business Attraction/Marketing

- Secure Alvin's second Foreign Trade Zone in Kendall Lakes
- Finalize the new hospital project to include the new Tax Increment Investment Zone (TIRZ)

Preparation of Product (Infrastructure, Policies, Beautification, Etc.)

- Replacement of City/Civic Signage at city entrances
- Update the City of Alvin 2005 Comprehensive Plan
- Update Alvin Retail Study



Economic Development

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 151,633	\$ 175,003
2000	Materials & Supplies	10,387	10,814
3000	Contractual Services	41,479	28,615
9000	Capital Outlay	0	36,666
Total		\$ 203,498	\$ 251,098

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Economic Development	17	1	1
Administrative Assistant II	7	1	1
Development Coordinator	9	1	1
Total		3	3

FINANCIAL HIGHLIGHTS

In FY 2014,, an increase of \$36,666 is reflected in the EDC capital project line item. City Council approved the funding of a Conceptual Master Plan. Funding for this project is allocated among; the General Fund, Utility Fund, Sales Tax Fund and the 2013 TAN Notes.

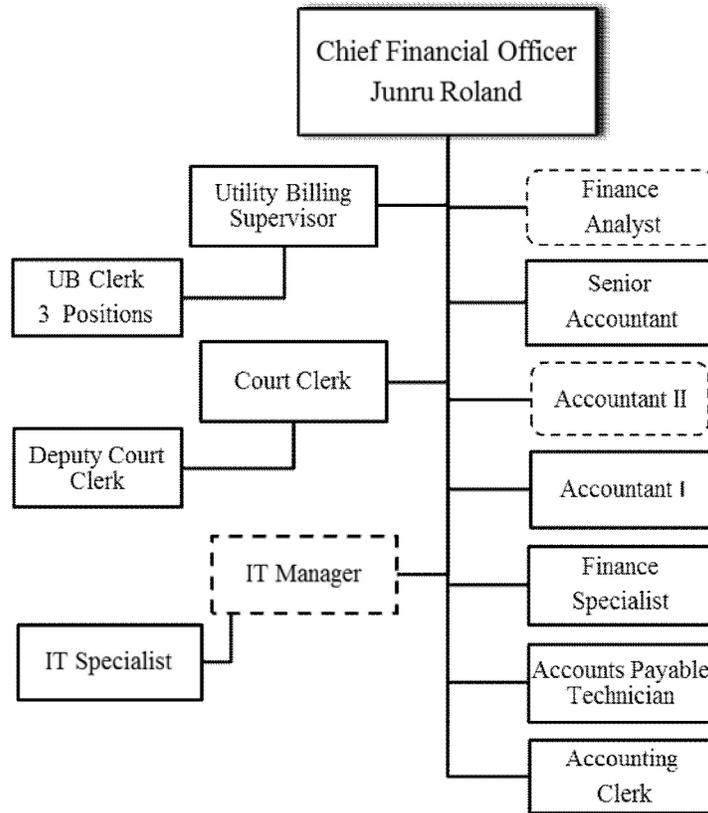


111 - General Fund/Economic Development

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
1005-00-1001	Salaries	90,607	116,269	114,034	133,548
1005-00-1006	Longevity	548	1,659	1,611	2,681
1005-00-1009	TMRS	14,631	19,524	19,175	23,186
1005-00-1011	FICA	7,313	9,381	9,214	10,789
1005-00-1018	Auto Allowance	4,800	4,800	4,800	4,800
	Total Personnel	117,899	151,633	148,834	175,003
Supplies					
1005-00-2100	General Office Supplies	1,384	2,000	1,750	1,500
1005-00-2125	Miscellaneous Supplies	106	500	500	500
1005-00-2150	Computer Replacement Accruals	0	3,284	3,284	1,050
1005-00-2151	IT Maintenance Fees	0	4,603	4,603	7,764
		1,490	10,387	10,137	10,814
Contractual Services					
1005-00-3100	Contract Services	3,275	3,800	2,800	3,800
1005-00-3170	Professional Development	9,864	14,500	14,500	11,247
1005-00-3180	Dues & Memberships	4,580	14,805	7,500	5,138
1005-00-3190	Communications	1,425	2,524	2,140	2,580
1005-00-3210	Postage & Freight	19	250	250	250
1005-00-3225	Promotional Marketing	1,655	5,600	5,600	5,600
	Total Services	20,818	41,479	32,790	28,615
Capital Projects					
1005-00-9062	Conceptual Master Plan	0	0	0	36,666
	Total Projects	0	0	0	36,666
	Economic Development	\$ 140,207	\$ 203,498	\$ 191,760	\$ 251,098



Finance Department Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position



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, payroll, and information technology.

The Finance Department is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4212.



Programs	Amended Budget 2012/13	Budget 2013/14
Accounting	\$ 413,570	\$ 416,581
Municipal Court	158,117	156,434
City Hall	99,789	126,634
Totals	\$ 671,476	\$ 699,649

FINANCIAL HIGHLIGHTS

In FY 2014 an increase is reflected in the City Hall supplies program. This expense is to cover partial funding of new computer hardware .

Accounting Program



CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 343,421	\$ 367,115
2000	Materials and Supplies	22,308	23,526
3000	Contractual Services	47,841	25,940
Total		\$ 413,571	\$ 416,581

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
Chief Financial Officer	18	1	1
Senior Accountant	16	1	1
Accountant I	12	1	1
Finance Specialist	9	1	1
Accounts Payable Technician	8	1	1
Accounting Clerk	5	1	1
Total		6	6



111 - General Fund/Accounting Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
2501-00-1001	Salaries	238,790	263,895	257,851	286,316
2501-00-1006	Longevity	6,645	7,204	6,445	5,858
2501-00-1009	TMRS	37,664	45,607	42,506	48,714
2501-00-1011	FICA	18,042	21,915	20,425	22,627
2501-00-1018	Auto Allowance	2,008	4,800	2,700	3,600
2501-00-1055	Salary Reimbursement from RDA	(2,700)	0	0	0
	Total Personnel	300,450	343,421	329,927	367,115
Supplies					
2501-00-2100	General Office Supplies	4,029	4,000	3,850	2,500
2501-00-2125	Miscellaneous Supplies	1,186	1,500	1,220	2,000
2501-00-2150	Computer Replacement Accruals	0	3,000	3,000	3,400
2501-00-2151	IT Maintenance Fees	0	13,808	13,808	15,626
	Total Supplies	5,216	22,308	21,878	23,526
Contractual Services					
2501-00-3100	Contract Services	38,611	24,580	24,823	3,025
2501-00-3170	Professional Development	3,611	6,500	4,600	3,815
2501-00-3180	Dues & Memberships	1,371	1,661	1,400	1,885
2501-00-3190	Communications	4,803	5,500	5,216	5,500
2501-00-3210	Postage & Freight	2,329	3,200	2,600	3,500
2501-00-3220	Printing Services	3,823	5,500	4,800	5,725
2501-00-3254	Surety, Fidelity Bonds	400	200	200	250
2501-00-3260	Machinery & Equipment Maint	200	700	450	2,240
	Total Services	55,147	47,841	44,089	25,940
	Accounting Program	\$ 360,812	\$ 413,570	\$ 395,894	\$ 416,581



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. The Juvenile Case Manager position, under the supervision of the Municipal Court Clerk, is to assist the court in administering the court's juvenile docket, performs customer service providing routine clerical duties to assist the Municipal Court Clerk in maintaining accurate and complete Municipal Court records; assist in reviewing court orders in juvenile cases; performs related work as required. Incumbent will perform point-of-contact with juveniles, parents, guardians of defendants, and defendants.

Municipal Court Program



CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 130,690	\$ 126,639
2000	Materials and Supplies	15,426	16,822
3000	Contractual Services	12,000	12,973
Total		\$ 158,117	\$ 156,434

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Municipal Court Clerk	10	1	1
Deputy Court Clerk	5	1	1
Total		2	2



111 - General Fund/Municipal Court Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
2502-00-1001	Salaries	69,380	77,844	77,846	74,032
2502-00-1006	Longevity	2,054	2,306	2,213	2,498
2502-00-1009	TMRS	10,927	12,760	12,745	12,605
2502-00-1011	FICA	6,426	8,380	8,374	8,104
2502-00-1019	Municipal Judge Retainer	23,616	29,400	29,400	29,400
	Total Personnel	112,403	130,690	130,577	126,639
Supplies					
2502-00-2100	General Office Supplies	2,749	2,668	2,500	2,500
2502-00-2125	Miscellaneous Supplies	243	462	500	500
2502-00-2150	Computer Replacement Accruals	0	5,392	5,392	1,650
2502-00-2151	IT Maintenance Fees	0	6,904	6,904	12,172
	Total Supplies	2,992	15,426	15,296	16,822
Contractual Services					
2502-00-3100	Contract Services	0	600	600	600
2502-00-3130	Court Costs	462	784	1,200	1,200
2502-00-3170	Professional Development	3,459	2,400	2,000	2,000
2502-00-3180	Dues & Memberships	1,118	1,400	1,500	1,638
2502-00-3190	Communications	2,069	2,130	2,800	2,835
2502-00-3210	Postage & Freight	3,335	4,200	4,200	4,200
2502-00-3220	Printing Services	346	404	300	300
2502-00-3260	Machinery & Equipment Maint	0	82	200	200
	Total Services	10,789	12,000	12,800	12,973
	Municipal Court Program	\$ 126,183	\$ 158,117	\$ 158,673	\$ 156,434



City Hall Program

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
2000	Materials and Supplies	8,500	31,300
3000	Contractual Services	91,289	95,334
Total		\$ 99,789	\$ 126,634

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

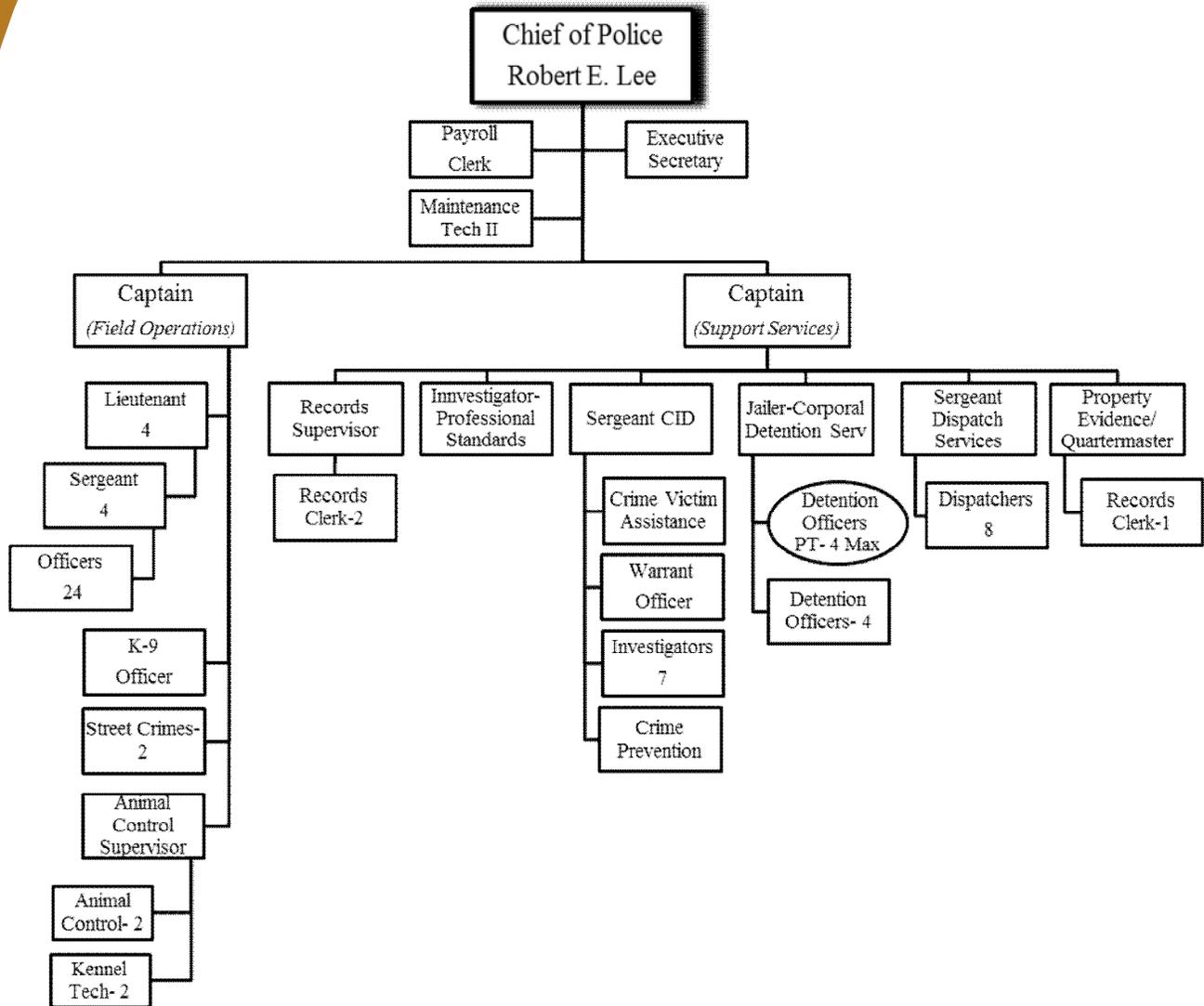


111 - General Fund/City Hall Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Supplies					
2504-00-2125	Miscellaneous Supplies	5,556	2,500	4,741	5,800
2504-00-2150	Computer Replacement Accruals	0	0	0	19,500
2504-00-2200	Foods	752	2,000	1,350	2,000
2504-00-2275	Program Supplies	3,856	4,000	2,500	4,000
	Total Supplies	10,165	8,500	8,591	31,300
Contractual Services					
2504-00-3190	Communications	9,047	10,750	9,677	10,750
2504-00-3200	Utilities	28,834	30,785	31,192	33,402
2504-00-3240	Recording Fees	2,400	3,000	3,000	3,000
2504-00-3260	Machinery & Equipment Maint	13,500	15,878	16,274	18,082
2504-00-3270	Building/Grounds Maintenance	27,671	30,876	28,400	30,100
	Total Services	81,451	91,289	88,542	95,334
	City Hall Program	\$ 91,616	\$ 99,789	\$ 97,133	\$ 126,634



Police Department Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



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 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.

The Police Department is located at 1500 S. Gordon Street, Alvin, Texas 77511 and can be contacted at (281) 388-4370.

Police Department



CATEGORY		AMENDED	
		BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 5,075,274	\$ 5,044,004
2000	Materials and Supplies	444,628	396,312
3000	Contractual Services	758,721	707,233
Total		\$ 6,278,623	\$ 6,147,549

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Police Chief	17	1	1
Police Captain	*	2	2
Police Lieutenant	*	4	4
Police Sergeant	*	4	4
Sergeant CID	*	1	1
Sergeant Dispatch Services	*	1	1
Investigators	*	7	7
Patrol Officer	*	24	24
K-9 Officer	*	1	1
Street Crimes Officer	*	2	2
First Line Animal Control Officer Supervisor	9	1	1
Animal Control Officers	7	2	2
Kennel Techicians	5	2	2
Crime Prevention Officer	*	1	1
Warrant Officer	*	1	1
Executive Secretary	9	1	1
Crime Victim Assistance	8	1	1
Dispatchers	8	8	8
Jailer- Corporal Detention Services	*	1	1
First Line Detention Officer Supervisor	9	0	1
Detention Officers	8	4	3
Detention Officers (P/T)	8	0	4
Property Evidence Quartermaster	*	1	1
Records Supervisor	9	1	1
Records Technicians	7	3	3
Investigator- Professional Standards	*	1	1
Building Maintenance Tech II	9	1	1
Police Payroll Technician	8	1	1
Total		77	81

* Pay plan is based on Collective Bargaining Agreement

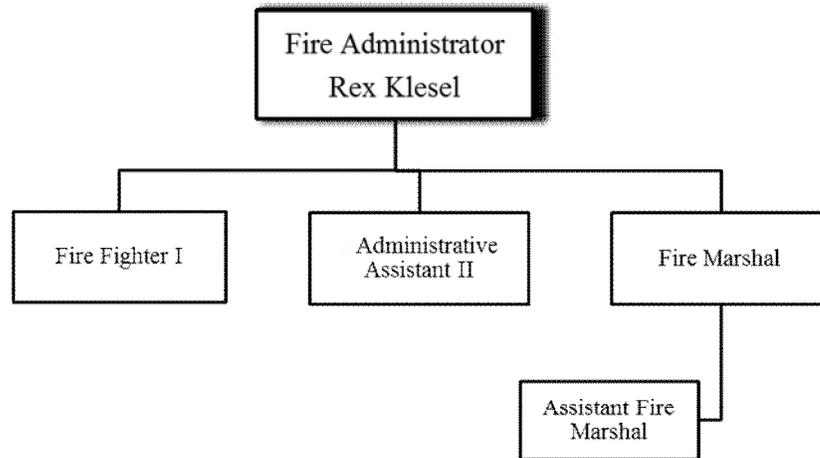


111 - General Fund/Police Department

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
3501-00-1001	Salaries	3,718,753	3,751,050	3,624,691	3,639,009
3501-00-1005	Overtime	205,941	175,000	171,664	175,000
3501-00-1006	Longevity	65,050	76,612	62,963	66,303
3501-00-1009	TMRS	631,193	612,997	641,578	671,112
3501-00-1011	FICA	301,176	302,065	308,295	311,721
3501-00-1014	Clothing Allowance	8,400	9,300	9,300	8,400
3501-00-1016	Certification & Education Pay	42,438	43,600	49,729	51,960
3501-00-1017	Equipment Allowance	98,998	104,650	103,817	106,099
3501-00-1018	Auto Allowance	0	0	7,846	14,400
	Total Personnel	5,071,949	5,075,274	4,979,883	5,044,004
Supplies					
3501-00-2100	General Office Supplies	5,803	7,000	6,500	6,000
3501-00-2125	Miscellaneous Supplies	12,127	39,115	32,615	23,615
3501-00-2150	Computer Replacement & Supply	9,084	70,731	70,731	30,702
3501-00-2151	IT Maintenance Fees	0	135,590	135,590	158,495
3501-00-2175	Janitorial Supplies	5,485	6,000	6,000	6,000
3501-00-2200	Foods	5,881	7,000	4,600	6,000
3501-00-2225	Medical Supplies	0	1,500	1,500	1,500
3501-00-2250	Uniform & Apparel	12,546	17,833	13,833	15,000
3501-00-2300	Vehicle & Equipment	198	1,500	1,500	1,500
3501-00-2301	Motor Vehicle Fuel	149,156	134,267	135,000	135,000
3501-00-2325	Ammunition	7,212	21,592	21,592	10,000
3501-00-2350	Safety Equipment	7,320	2,500	2,500	2,500
	Total Supplies	214,811	444,628	431,961	396,312
Contractual Services					
3501-00-3100	Contract Services	18,504	6,702	7,078	17,000
3501-00-3170	Professional Development	16,879	20,043	19,667	17,000
3501-00-3175	Emergency MGMT Training	0	1,000	500	500
3501-00-3180	Dues & Memberships	1,515	3,071	1,571	2,000
3501-00-3190	Communications	74,664	78,360	78,360	79,000
3501-00-3200	Utilities	90,242	107,885	103,000	103,000
3501-00-3210	Postage & Freight	7,068	3,600	3,100	1,800
3501-00-3220	Printing Services	1,659	1,700	1,500	2,000
3501-00-3250	General Insurance	22,819	24,767	24,767	26,005
3501-00-3260	Machinery & Equipment Maint	14,097	24,804	30,304	30,600
3501-00-3270	Buildings/Grounds Maint	17,848	27,497	22,497	17,000
3501-00-3290	Technology Services	81,585	84,609	84,609	71,039
3501-00-3300	Special Investigations	2,459	5,000	2,900	3,000
3501-00-3305	Special Programs	9,175	18,887	14,887	15,000
3501-00-3310	Wrecker Fees	0	450	450	450
3501-00-3330	Animal Control	26,677	38,626	28,626	38,100
3501-00-3510	Vehicle Repairs	39,377	34,693	34,693	27,500
3501-00-3511	Radio Repairs	0	0	0	3,338
3501-00-3540	Vehicle Maintenance Fees	123,833	118,378	118,378	105,886
3501-00-3550	Vehicle Replacement Accruals	48,381	158,649	158,649	147,015
	Total Services	596,783	758,721	735,536	707,233
	Police Department	5,883,543	6,278,623	6,147,380	6,147,549



Fire Department Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position



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 the most local service projects. This department is made up of one full time Administrator and four support staff, an Administrative Assistant, a Fire Fighter I, a Fire Marshal, an Assistant Fire Marshal and 70 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, Emergency Service District #3, 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.

The Fire Department Administrative office is located at 302 West House Street, Alvin, Texas 77511 and can be contacted at (281)331-7688.



Fire Department

CATEGORY		AMENDED	
		BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 291,916	\$ 298,716
2000	Materials and Supplies	151,394	140,727
3000	Contractual Services	407,524	411,088
Total		\$850,834	\$850,531

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fire Department Administrator	17	1	1
Firefighter I	12	1	1
Fire Marshal	16	1	1
Assistant Fire Marshal	9	1	1
Administrative Assistant II	7	1	1
Total		5	5

FINANCIAL HIGHLIGHTS

In FY 2014 an increase in salaries for the Fire Department is related to yearly tenure increases approved by City Council.

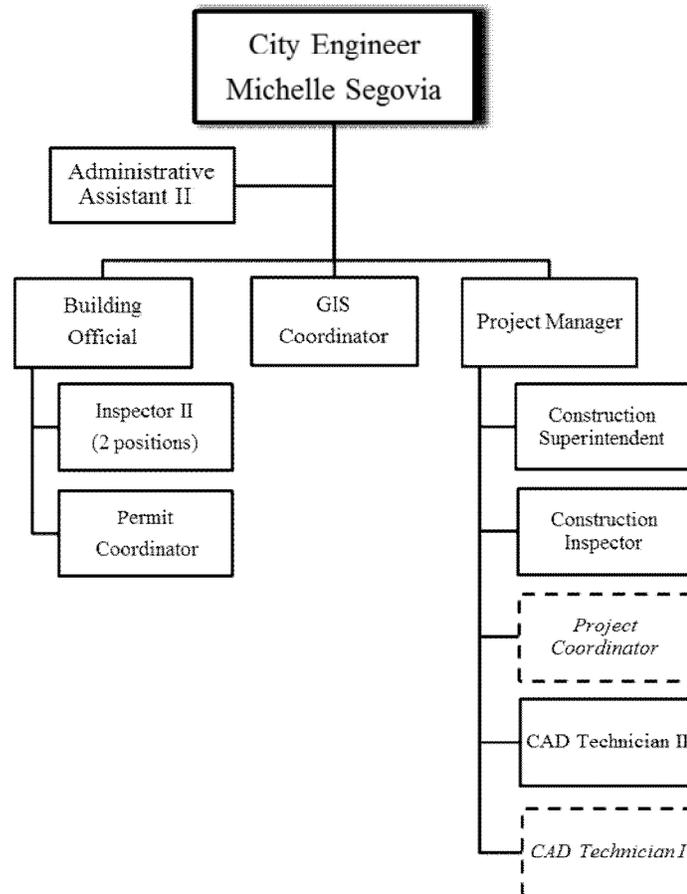


111 - General Fund/Fire Department

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
3502-00-1001	Salaries	225,171	225,708	224,896	230,027
3502-00-1005	Overtime	2,481	5,000	5,000	5,000
3502-00-1006	Longevity	4,468	2,500	2,015	2,520
3502-00-1009	TMRS	35,555	37,546	37,111	39,638
3502-00-1010	Monthly Stipend	1,200	1,200	1,200	1,200
3502-00-1011	FICA	17,503	18,042	17,980	18,411
3502-00-1017	Equipment Allowance	1,120	1,920	1,920	1,920
	Total Personnel	287,497	291,916	290,122	298,716
Supplies					
3502-00-2100	General Office Supplies	1,174	4,812	2,312	3,312
3502-00-2125	Miscellaneous Supplies	14,721	8,920	7,920	8,120
3502-00-2150	Computer Replacement Accruals	0	19,932	19,932	10,490
3502-00-2151	IT Maintenance Fees	0	41,424	41,424	47,701
3502-00-2175	Janitorial Supplies	1,304	1,600	1,200	1,600
3502-00-2225	Medical Supplies	508	600	600	600
3502-00-2250	Uniform & Apparel	28,425	30,463	27,463	25,463
3502-00-2275	Program Supplies	6,373	8,115	8,115	6,115
3502-00-2300	Vehicle & Equipment Supplies	12,265	16,327	16,327	15,326
3502-00-2301	Motor Vehicle Fuel	17,361	19,200	22,000	22,000
	Total Supplies	82,131	151,394	147,294	140,727
Contractual Services					
3502-00-3100	Contract Services	10,347	6,148	6,148	2,148
3502-00-3120	Legal Services	179	200	180	200
3502-00-3160	Medical Services -Pre Emp.	3,626	2,000	500	1,000
3502-00-3170	Professional Development	20,452	24,877	20,877	22,877
3502-00-3180	Dues & Memberships	3,270	5,100	4,100	5,500
3502-00-3190	Communications	27,663	28,758	28,758	29,000
3502-00-3200	Utilities	24,935	35,897	35,897	37,692
3502-00-3210	Postage & Freight	163	800	400	800
3502-00-3220	Printing Services	346	300	300	500
3502-00-3250	General Insurance	18,793	14,349	14,349	18,849
3502-00-3260	Machinery & Equipment Maint	22,288	40,283	38,283	24,782
3502-00-3270	Building/Grounds Maint	21,344	45,096	43,096	43,996
3502-00-3272	Fire Alarm Maintenance	0	0	0	17,000
3502-00-3310	Wrecker Fees	0	335	35	335
3502-00-3340	Pension Contribution	87,070	110,600	105,600	110,600
3502-00-3430	Miscellaneous Services	195	200	100	200
3502-00-3510	Vehicle Repairs	31,427	36,298	34,298	35,000
3502-00-3511	Radio Repairs	0	0	0	1,979
3502-00-3540	Vehicle Maintenance Fees	32,768	28,358	28,358	30,705
3502-00-3550	Vehicle Replacement Accruals	27,430	27,926	27,926	27,926
	Total Services	332,297	407,524	389,204	411,088
	Fire Department	\$ 701,926	\$ 850,834	\$ 826,620	\$ 850,531



Engineering Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position



Engineering Department

The Community Development Department administers the Planning/Development, Inspections/Permitting, and Engineering Programs and together we will continue to meet with the community for suggestions on new innovative ideas to further enhance the city financially and visually, thereby, creating a beautiful and prosperous community as a whole.

The primary goal for the Community Development Department is to provide the highest level of service to our citizens while insuring their health, safety and general welfare in such a manner so as to create for them the highest standard of living that is possible in our community.

The Community Development Department is located at 1100 West Highway 6, Alvin, Texas and can be contacted at (281) 388-4281.

FY 2013

Accomplishments:

- Completed the inspections of all Manufactured Home Parks to ensure that they met the Five-year compliance standards so that they could receive their standard operating license.
- Updated the Impact Fee Improvement Plan and revised the Impact Fee Schedule.
- Designed and constructed several in-house projects with including the rehab of South Street, Ryan Drive Bridge Replacement, and CDBG funded Lang Street Sidewalk Project, and the Downtown Sidewalk Project.
- Assisted the Police Department with the Design oversight and bid package preparation for the proposed Animal Control Facility.
- Administered the grant through TWDB for the drafting of the City's Hazard Mitigation Action Plan.

FY 2014 Goals:

- Submit applications to obtain SRL grants to buyout two repetitive flood loss properties.
- Inspect and assist with the project management during the construction of the Animal Control Facility.
- Design and construct several in-house projects including the rehab of Mustang Road, South Bend Drainage Project, and the Downtown Sidewalk Project.



Engineering Department Recap

Programs	Amended Budget 2012/13	Budget 2013/14
Engineering	383,850	296,717
Inspections	\$ 316,457	\$ 302,523
Totals	\$ 700,307	\$ 599,241

FINANCIAL HIGHLIGHTS

In FY 2013 Council approved a reorganization of the Code Enforcement division, removing it from the Engineering Department and budgeting it as a separate program (split) between the General Fund, Sales Tax Fund and the Utility Fund. This accounts for the reduction in salary expense in the Engineering program.



Engineering Program

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 478,687	\$ 435,812
2000	Materials and Supplies	32,194	30,743
3000	Contractual Services	73,643	53,720
4000	Capital Outlay	0	0
8000	Reimbursements	(200,674)	(223,558)
Total		\$ 383,850	\$ 296,717

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Engineer	17	1	1
Administrative Assistant II	7	1	1
GIS Coordinator	12	1	1
Project Manager	14	1	1
Construction Superintendent	13	1	1
Construction Inspector	12	1	1
CAD Technician II	11	1	1
Total		7	7



111 - General Fund/Engineering Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
5001-17-1001	Salaries	430,512	372,150	351,295	339,329
5001-17-1005	Overtime	5,086	3,000	3,000	3,000
5001-17-1006	Longevity	9,215	7,767	7,061	4,610
5001-17-1009	TMRS	68,579	61,721	58,227	57,899
5001-17-1011	FICA	32,383	29,659	27,980	26,894
5001-17-1017	Equipment Allowance	1,200	790	790	480
5001-17-1018	Auto Allowance	3,600	3,600	3,600	3,600
	Total Personnel	550,574	478,687	451,952	435,812
Supplies					
5001-17-2100	General Office Supplies	3,580	5,721	3,021	5,000
5001-17-2125	Miscellaneous Supplies	7,009	2,000	460	2,000
5001-17-2150	Computer Replacement Accruals	0	4,000	4,000	3,150
5001-17-2151	IT Maintenance Fees	0	15,006	15,006	15,126
5001-17-2200	Foods	0	300	300	300
5001-17-2250	Uniform & Apparel	0	167	100	167
5001-17-2301	Motor Vehicle Fuel	5,040	5,000	5,000	5,000
	Total Supplies	15,629	32,194	27,887	30,743
Contractual Services					
5001-17-3100	Contract Services	11,758	5,000	5,000	5,000
5001-17-3170	Professional Development	235	3,300	1,800	3,000
5001-17-3180	Dues & Memberships	511	1,000	570	1,000
5001-17-3190	Communications	10,793	11,300	11,300	11,300
5001-17-3210	Postage & Freight	1,758	4,930	1,130	2,500
5001-17-3220	Printing Services	682	1,700	400	1,000
5001-17-3260	Machinery & Equipment Maint	7,212	10,000	8,000	8,500
5001-17-3290	Technology Services	11,545	12,000	12,000	0
5001-17-3320	Uniform Rental	0	400	400	400
5001-17-3540	Vehicle Maintenance Fees	15,796	15,317	15,317	12,324
5001-17-3550	Vehicle Replacement Accruals	7,590	8,696	8,696	8,696
	Total Services	67,881	73,643	64,613	53,720
Capital Outlay					
5001-17-4150	Machinery & Equipment	5,328	0	0	0
	Total Capital Outlay	5,328	0	0	0
Reimbursements					
5001-17-8211	Reimb from Sales Tax Fund	(219,165)	(167,674)	(146,000)	(212,558)
5001-17-8215	Reimb from Cemetery Fund	(4011)	(3,000)	(300)	(1,000)
5001-17-8216	Reimb from Utility Fund	(14,073)	(30,000)	(5,580)	(10,000)
	Total Reimbursements	(237,249)	(200,674)	(151,880)	(223,558)
	Community Development	\$ 402,163	\$ 383,850	\$ 392,572	\$ 296,717

Inspection Program



CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 244,821	\$ 244,710
2000	Materials and Supplies	28,445	18,819
3000	Contractual Services	43,190	38,996
Total		\$ 316,457	\$ 302,523

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Official	15	1	1
Inspector II	11	2	2
Permit Coordinator	7	1	1
Total		4	4

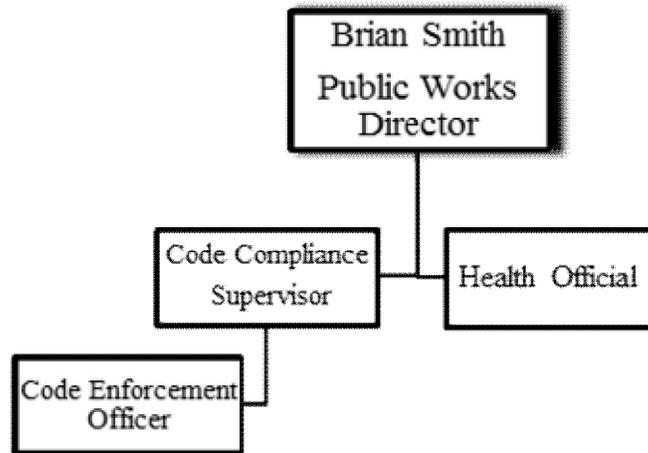


111 - General Fund/Inspection Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
5001-11-1001	Salaries	232,321	189,233	162,056	191,638
5001-11-1005	Overtime	206	1,000	1,000	1,000
5001-11-1006	Longevity	7,570	7,952	4,086	4,517
5001-11-1009	TMRS	36,696	31,551	26,609	32,472
5001-11-1011	FICA	17,953	15,085	12,786	15,083
	Total Personnel	294,746	244,821	206,537	244,710
Supplies					
5001-11-2100	General Office Supplies	1,917	2,000	1,675	2,000
5001-11-2125	Miscellaneous Supplies	0	1,100	755	1,100
5001-11-2150	Computer Replacement & Supply	0	10,540	10,540	300
5001-11-2151	IT Maintenance Fees	0	9,205	9,205	10,218
5001-11-2250	Uniform & Apparel	0	200	100	200
5001-11-2301	Motor Vehicle Fuel	4,396	5,400	3,500	5,000
	Total Supplies	6,312	28,445	25,775	18,819
Contractual Services					
5001-11-3100	Contract Services	719	6,375	3,875	4,000
5001-11-3170	Professional Development	255	2,500	500	2,000
5001-11-3180	Dues & Memberships	457	1,000	600	1,000
5001-11-3190	Communications	4,467	4,200	4,200	4,560
5001-11-3210	Postage & Freight	6	250	150	250
5001-11-3220	Printing Services	0	600	525	600
5001-11-3260	Machinery & Equipment Maint	14	200	100.00	200
5001-11-3280	Demolition	0	15,000	5,000	15,000
5001-11-3320	Uniform Rental	0	1,050	600	1,050
5001-11-3540	Vehicle Maintenance Fees	7,898	7,738	7,738	6,059
5001-11-3550	Vehicle Replacement Accruals	3,475	4,277	4,277	4,277
	Total Services	17,291	43,190	27,565	38,996
	Inspections	\$ 318,349	\$ 316,457	\$ 259,877	\$ 302,523



Code Enforcement Program Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position

Code Enforcement Program



CATEGORY		AMENDED	
		BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 92,826	\$ 127,188
Total		\$ 92,826	\$ 127,188

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Code Compliance Supervisor	15	1	1
Health Official	11	1	1
Code Enforcement Officer	8	1	1
Total		3	3

Personnel Services allocated as follows;

Code Compliance Supervisor; 60% General Fund, 10% Utility Fund, 30% Sales Tax Fund

Health Official: 90% General Fund, 10% Utility Fund

Code Enforcement Officer; 90% General Fund, 10% Utility Fund

FINANCIAL HIGHLIGHTS

FY 2013 the salaries budget reflected only a partial year. In FY 2014, salaries have been budgeted for a full year resulting in an increase from prior year. In addition, funding for the Code Enforcement program is split between the General Fund, Utility Fund, and the Sales Tax Fund

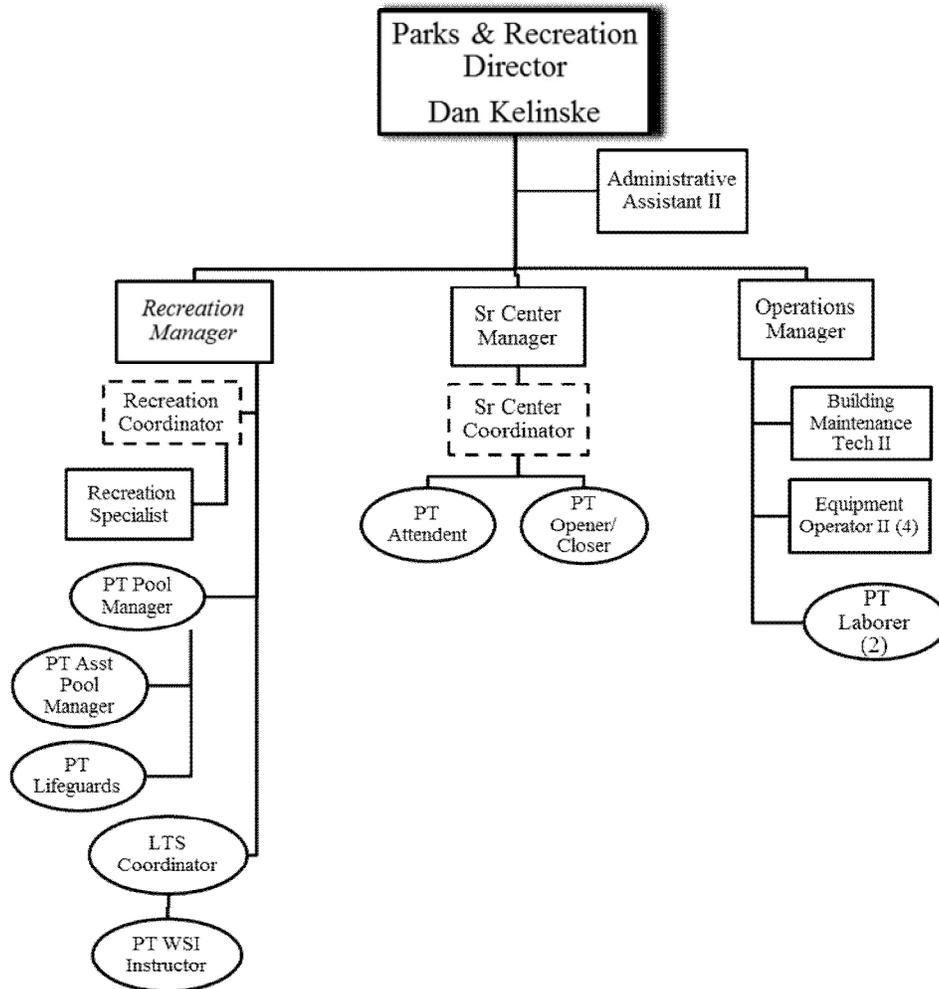


111 - General Fund/Code Enforcement

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6007-00-1001	Salaries	0	72,686	62,987	99,833
6007-00-1006	Longevity	0	949	664	1,349
6007-00-1009	TMRS	0	11,959	10,370	16,823
6007-00-1011	FICA	0	5,747	4,983	7,814
6007-00-1017	Equipment Allowance	0	1,485	1,485	1,368
	Total Personnel	0	92,826	80,489	127,188
	Code Enforcement	\$ -	\$ 92,826	\$ 80,489	\$ 127,188



Parks & Recreation Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
-----------------	--------------------	------------------------------------	-------------------	--------------------

Parks & Recreation Department



The Alvin Parks and Recreation Department is a combination of four programs; Administration, Maintenance, Senior Center and Museum.

The mission of the Alvin Parks Administration Department is to provide quality parks and leisure opportunities to all Alvin citizens with a vision to meet the needs of the future citizens. The Recreation program provides support and activities for all age groups including civic and athletic groups, offering summer activities and special events year-round. The Parks Maintenance Program is committed to providing attractive City parks and athletic fields for use of the Alvin community through routine maintenance. The Alvin Senior Center provides 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.

Parks & Recreation Department Recap



Programs	Amended Budget 2012/13	Budget 2013/14
Administration	\$ 1,378,755	\$ 1,062,665
Facility	79,133	80,952
Senior Center	132,121	136,993
Museum	21,135	21,802
Totals	\$ 1,611,144	\$ 1,302,412

FINANCIAL HIGHLIGHTS

FY 2014 reflects a substantial budget reduction in the Administration program. The decrease is related to no capital outlay funding being included in this year's budget.

Parks Administration Program



CATEGORY		AMENDED	
		BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 479,470	\$ 530,205
2000	Materials and Supplies	143,457	127,192
3000	Contractual Services	416,513	405,269
4000	Capital Outlay	339,315	0
Total		\$ 1,378,755	\$ 1,062,665

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Parks & Recreation	17	1	1
Operations Manager	13	1	1
Recreation Manager	13	0	1
Recreation Coordinator	9	1	0
Recreation Specialist	5	0	1
Administrative Assistant II	7	1	1
Equipment Operator II	8	4	4
Part-time Recreation Leader		0.5	0
Part-time Laborer		0	2
Total		8.5	11



111 - General Fund/Parks Administration Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
7001-00-1001	Salaries	263,465	304,107	270,310	348,532
7001-00-1005	Overtime	16,112	18,853	18,000	18,000
7001-00-1006	Longevity	2,781	3,293	3,176	3,743
7001-00-1007	Extra Help	55,947	65,000	60,000	65,000
7001-00-1009	TMRS	40,654	53,338	46,978	56,991
7001-00-1011	FICA	25,225	31,279	27,164	34,339
7001-00-1018	Auto Allowance	3,600	3,600	3,600	3,600
	Total Personnel	407,784	479,470	429,227	530,205
Supplies					
7001-00-2100	General Office Supplies	1,938	2,385	2,385	2,040
7001-00-2125	Miscellaneous Supplies	30,175	37,649	37,649	34,010
7001-00-2150	Computer Replacement Accruals	0	8,540	8,540	2,700
7001-00-2151	IT Maintenance Fees	0	26,513	26,513	22,890
7001-00-2175	Janitorial Supplies	51	400	400	400
7001-00-2200	Foods	522	200	200	550
7001-00-2225	Medical Supplies	130	200	200	200
7001-00-2250	Uniform & Apparel	1,368	1,500	1,500	1,000
7001-00-2275	Program Supplies	22,117	24,332	24,502	18,500
7001-00-2300	Vehicle & Equipment Supplies	0	2,800	2,800	2,300
7001-00-2301	Motor Vehicle Fuel	16,729	13,800	13,800	13,800
7001-00-2350	Safety Equipment	929	1,000	1,000	1,000
7001-00-2425	Chemicals & Insecticides	9,925	13,137	10,519	15,302
7001-00-2450	Botany Supplies	5,041	11,000	11,000	12,500
	Total Supplies	88,924	143,457	141,009	127,192
Contractual Services					
7001-00-3100	Contract Services	6,956	19,941	21,194	18,194
7001-00-3170	Professional Development	1,482	3,265	3,265	1,600
7001-00-3180	Dues & Memberships	2,473	2,570	2,570	1,570
7001-00-3190	Communications	8,998	8,080	8,080	10,537
7001-00-3200	Utilities	167,182	161,524	161,524	161,524
7001-00-3210	Postage & Freight	423	1,000	1,000	600
7001-00-3220	Printing Services	8,195	17,236	17,236	17,236
7001-00-3230	Advertising	1,698	5,309	5,309	3,909
7001-00-3260	Machinery & Equipment Maint	12,670	21,646	21,646	20,646
7001-00-3270	Buildings/Grounds Maint	85,416	96,471	96,471	100,715
7001-00-3290	Technology Services	4,000	7,290	6,890	7,890
7001-00-3320	Uniform Rental	2,766	5,000	2,500	0
7001-00-3540	Vehicle Maintenance Fees	61,211	50,092	50,092	43,759
7001-00-3550	Vehicle Replacement Accruals	20,255	17,089	17,089	17,089
	Total Services	383,725	416,513	414,866	405,269
Capital Outlay					
7001-00-4100	Building & Property	0	0	25,000	0
7001-00-4110	Land	0	300,000	262,236	0
7001-00-4150	Machinery & Equipment	0	39,315	14,315	0
	Total Capital Outlay	0	339,315	301,551	0
	Park Administration	\$ 880,431	\$ 1,378,755	\$ 1,286,653	\$ 1,062,665



Parks Facility Maintenance Program

CATEGORY		AMENDED	BUDGET
		BUDGET	BUDGET
		2012/13	2013/14
1000	Personnel Services	55,377	59,377
2000	Materials and Supplies	14,255	12,675
3000	Contractual Services	9,500	8,900
Total		\$ 79,133	\$ 80,952

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Maintenance Tech II	9	1	1
Total		1	1



111 - General Fund/Facility Maintenance Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
7001-01-1001	Salaries	52,019	44,135	44,935	47,394
7001-01-1006	Longevity	107	195	187	315
7001-01-1009	TMRS	8,007	7,407	7,204	7,879
7001-01-1011	FICA	3,902	3,510	3,462	3,660
7001-01-1016	Certification & Education Pay	128	130	130	130
	Total Personnel	64,163	55,377	55,918	59,377
Supplies					
7001-01-2125	Miscellaneous Supplies	10,982	13,355	13,355	11,775
7001-01-2175	Janitorial Supplies	797	750	750	750
7001-01-2350	Safety Equipment	127	150	150	150
		11,907	14,255	14,255	12,675
Contractual Services					
7001-01-3270	Building/Grounds Maint	9,201	9,500	9,500	8,900
	Total Services	9,201	9,500	9,500	8,900
	Parks Maintenance	\$ 85,271	\$ 79,133	\$ 79,674	\$ 80,952



Parks Senior Center Program

CATEGORY		AMENDED	
		BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 56,294	\$ 62,861
2000	Materials and Supplies	17,263	17,118
3000	Contractual Services	58,564	57,014
4000	Capital Outlay	0	0
Total		\$ 132,121	\$ 136,993

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Senior Center Coordinator	9	1	0
Senior Center Manager	12	0	1
Part-time Attendant		0.5	0.5
Total		1.5	1.5



111 - General Fund/Parks Senior Center Program

		Actual	Amended	Forecast	Budget
Description		2011/12	Budget	2012/13	Budget
		2012/13	2013/14		
Personnel					
7001-02-1001	Salaries	38,325	38,443	41,970	44,689
7001-02-1006	Longevity	315	384	244	480
7001-02-1007	Extra Help	7,022	8,840	1,448	8,000
7001-02-1009	TMRS	4,850	4,980	6,652	6,189
7001-02-1011	FICA	3,222	3,647	3,873	3,503
Total Personnel		53,735	56,294	54,188	62,861
Supplies					
7001-02-2100	General Office Supplies	1,615	1,300	1,300	1,100
7001-02-2125	Miscellaneous Supplies	3,070	4,369	4,369	5,020
7001-02-2175	Janitorial Supplies	181	564	564	250
7001-02-2200	Foods	1,945	2,200	2,000	2,000
7001-02-2225	Medical Supplies	95	100	100	100
7001-02-2250	Uniform & Apparel	0	730	730	600
7001-02-2275	Program Supplies	5,024	8,000	8,200	8,047
Total Supplies		11,929	17,263	17,263	17,118
Contractual Services					
7001-02-3100	Contract Services	3,450	1,542	1,542	1,000
7001-02-3170	Professional Development	20	1,500	1,500	1,100
7001-02-3180	Dues & Memberships	80	250	250	250
7001-02-3190	Communications	1,562	2,054	2,054	2,500
7001-02-3200	Utilities	21,606	29,696	24,500	25,000
7001-02-3210	Postage & Freight	30	550	550	200
7001-02-3220	Printing Services	58	73	73	1,573
7001-02-3260	Machinery & Equipment Maint	3,029	3,258	3,639	3,000
7001-02-3270	Buildings/Grounds Maint	15,889	19,641	19,260	22,391
7001-02-3320	Uniform Rental	115	0	0	0
Total Services		45,839	58,564	53,368	57,014
Capital Outlay					
7001-02-4100	Building & Property	16,024	0	0	0
Total Capital Outlay		16,024	0	0	0
Senior Center		\$ 127,527	\$ 132,121	\$ 124,819	\$ 136,993

Museum Program



CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2012/13
2000	Materials & Supplies	\$ 1,425	\$ 1,425
3000	Contractual Supplies	19,710	20,377
Total		\$ 21,135	\$ 21,802

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



111 - General Fund/Museum Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Supplies					
7001-04-2125	Miscellaneous Supplies	1,326	1,425	1,425	1,425
	Total Supplies	1,326	1,425	1,425	1,425
Contractual Services					
7001-04-3200	Utilities	9,702	13,341	13,341	14,008
7001-04-3270	Building/Grounds Maint	6,019	6,369	6,369	6,369
	Total Services	15,721	19,710	19,710	20,377
	Museum Program	\$ 17,047	\$ 21,135	\$ 21,135	\$ 21,802

Library Department



CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
2000	Materials and Supplies	\$ 1,225	\$ 1,025
3000	Contractual Services	106,998	106,589
Total		\$ 108,223	\$ 107,614

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

FINANCIAL HIGHLIGHTS

FY 2014 budget reflects only a slight decrease in materials and contractual services for the Library Department.



111 - General Fund/Library

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Supplies					
7002-00-2100	General Office Supplies	0	150	75	150
7002-00-2125	Miscellaneous Supplies	235	1,000	800	800
7002-00-2175	Janitorial Supplies	0	75	0	75
	Total Supplies	235	1,225	875	1,025
Contractual Services					
7002-00-3190	Communications	2,603	2,892	3,200	3,372
7002-00-3200	Utilities	28,196	38,000	29,500	33,000
7002-00-3250	General Insurance	4,296	21,939	20,496	23,037
7002-00-3260	Machinery & Equipment Maint	3,573	4,150	4,536	5,000
7002-00-3270	Buildings/Grounds Maint	20,381	23,017	24,291	25,180
7002-00-3350	Special Book Collection	16,650	17,000	16,650	17,000
	Total Services	75,698	106,998	98,673	106,589
	Library	\$ 75,934	\$ 108,223	\$ 99,548	\$ 107,614



General Fund - Other Requirements

Other Requirements General Fund

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
3000	Contractual Services	1,732,353	1,635,864
5000	Debt Service	0	0
7000	Interfund Transfers	32,974	21,962
Total		\$ 1,765,328	\$1,657,827

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



111 - General Fund/Other Requirements

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Contractual Services					
9001-00-3100	Contract Services	138,604	8,600	1,100	1,600
9001-00-3110	Audit	31,214	40,000	22,816	20,178
9001-00-3140	Appraisal District Fees	55,877	57,086	57,086	56,000
9001-00-3180	Dues & Memberships	4,671	4,300	4,886	5,000
9001-00-3250	General Insurance	98,255	113,586	109,897	116,993
9001-00-3251	Workers Compensation	42,892	86,116	71,607	91,671
9001-00-3252	Group Insurance	1,163,474	1,237,666	1,234,504	1,310,448
9001-00-3253	Unemployment Insurance	4,375	15,000	12,500	13,975
9001-00-3530	Contingency	0	170,000	170,000	20,000
	Total Services	1,539,361	1,732,353	1,684,396	1,635,864
Debt Service					
9001-00-5002	Interest Payments	53	0	0	0
	Total Debt Service	53	0	0	0
Interfund Transfers					
9001-00-7110	Transfer to CIP Fund	10,000	0	0	0
9001-00-7135	Transfer to Sales Tax Fund	0	11,012	11,012	0
9001-00-7140	Transfer to Cemetery Fund	21,962	21,962	21,962	21,962
9001-00-7147	Transfer to Fund 614	26,759	0	0	0
9001-00-7148	Transfer to Fund 130 ComCast P	2,646	0	0	0
	Total Interfund Transfer	61,367	32,974	32,974	21,962
	Other Requirements	1,600,781	1,765,328	1,717,371	1,657,827

Special Revenue Funds

Non– Major Governmental

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 revenue. 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.*
- **Special Investigation Fund**– *This fund receives a share of money and property seized during drug related arrest. The funds are used by the Police Department for investigations involving drugs.*
- **Municipal Court Building Security Fund**– *This fund is set up to account for monies collected and used from Municipal Court fees required by state law for Municipal Court building security purposes.*
- **Municipal Court Technology Fund**– *This fund is set up to account for monies collected and used from Municipal Court fees as required by state law for municipal technology purposes.*
- **Fire Capital Fund**- *To account for Fire Capital revenue received various entities.*
- **Juvenile Case Manager Fund**– *This fund is set up to account for monies collected and used to finance the salary and benefits of a Juvenile Case Manager employed by the City of Alvin Municipal Court.*
- **Park Land Dedication Fund**– *Monies collected and deposited into this fund are to be used solely for the acquisition or leasing of park land and the development, improvement, or upgrades of new and existing parks.*
- **Comcast PEG Fees Fund**- *To account for 1% revenue collected to support public education and governmental (PEG) access facilities for their citizens.*
- **Donation Fund**– *To account for funds contributed for designated purposes or events.*
- **Senior Fund**– *This fund is setup to account for funds contributed for designated activities.*
- **TIRZ Funds (#1, #2 , #3 and Kendall Lakes TIRZ Redevelopment Authority**- *Reinvestment zones created within the City of Alvin, Texas for tax increment financing purposes pursuant to Chapter 311 of the Texas Tax Code.*

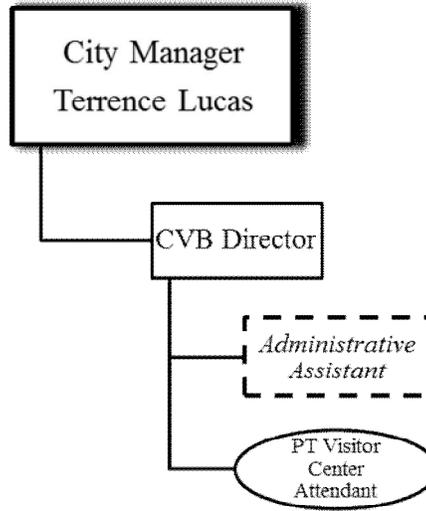
**121- SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 403,264	\$ 504,090	\$ 504,090	\$ 522,877
Revenue Sources				
Hotel/Motel Tax Receipts	257,158	215,000	230,858	246,000
Interest Incoe	829	1,000	1,055	1,200
Rental Income	2,975	2,500	3,000	3,000
Festival HFH Income	755	800	2,610	2,000
Total Revenue	261,717	219,300	237,523	252,200
Total Revenues & Resources	664,981	723,390	741,613	775,077
Expenditures				
Debt Service	18,458	34,395	34,395	19,551
CVB Program	142,434	201,396	184,342	267,851
Total Expenditures	160,892	235,791	218,737	287,402
Excess (Deficiency) of revenue over expenditures	100,825	(16,491)	18,786	(35,202)
Ending Balance	\$ 504,090	\$ 487,599	\$ 522,877	\$ 487,675



Alvin Convention Visitors Bureau Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position

Convention Visitors Bureau Program



- To market Alvin as a destination throughout the state and region
- Secure sporting events, corporate and association meetings that have an economic impact and increase room nights.



Alvin Convention Visitors Bureau Program

CATEGORY		AMENDED BUDGET 2012/13	BUDGET 2013/14
1000	Personnel Services	\$ 89,179	\$ 105,319
2000	Materials and Supplies	10,083	10,882
3000	Contractual Services	102,134	151,650
Total		\$ 201,396	\$ 267,851

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
CVB Director	14	1	1
Total		1	1

FINANCIAL HIGHLIGHTS

FY 2014 budget reflects increases in Personnel Services and Contractual services for the funding of the Home for the Holidays Annual Christmas Event.



121 - Hotel Motel Fund/Convention Visitors Bureau Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
1006-14-1001	Salaries	50,388	64,022	52,613	76,599
1006-14-1006	Longevity	204	317	316	446
1006-14-1009	TMRS	8,909	11,490	9,187	13,962
1006-14-1011	FICA	4,457	5,521	4,648	6,482
1006-14-1018	Auto Allowance	7,827	7,830	7,830	7,830
	Total Personnel	71,785	89,179	74,594	105,319
Supplies					
1006-14-2100	General Office Supplies	345	800	800	1,800
1006-14-2125	Miscellaneous Supplies	2,041	7,400	7,400	7,400
1006-14-2150	Computer Replacement Accruals	0	700	700	500
1006-14-2151	IT Maintenance Fees	0	1,183	1,183	1,182
	Total Supplies	2,386	10,083	10,083	10,882
Contractual Services					
1006-14-3100	Contract Services	1,729	4,600	4,600	4,600
1006-14-3170	Professional Development	3,953	4,200	4,200	4,200
1006-14-3171	CVB Marketing Travel	602	2,500	2,500	5,000
1006-14-3180	Dues & Memberships	3,663	3,800	3,800	4,120
1006-14-3190	Communications	1,336	1,600	1,600	1,600
1006-14-3200	Utilities	8,378	10,165	10,165	10,165
1006-14-3210	Postage & Freight	218	600	600	1,000
1006-14-3225	Promotional/Marketing	41,189	47,725	47,725	47,000
1006-14-3226	CVB Servicing	0	8,300	8,300	8,800
1006-14-3227	Home for the Holidays	0	2,275	2,275	16,000
1006-14-3228	Major Annual Event	0	0	0	35,000
1006-14-3250	General Insurance	624	1,000	3,081	3,235
1006-14-3251	Workers' Compensation	65	500	500	276
1006-14-3252	Group Insurance	0	4,800	250	585
1006-14-3270	Building/Grounds Maintenance	6,506	10,069	10,069	10,069
	Total Services	68,263	102,134	99,665	151,650
	Convention Visitors Bureau Program	\$ 142,434	\$ 201,396	\$ 184,342	\$ 267,851

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



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 46,837	\$ 61,704	\$ 61,704	\$ 102,274
Revenue Sources				
Fines & Forfeitures	40,495	1,200	26,727	11,500
Investment Earnings	127	150	69	150
Other Income	0	0	19,675	0
Total Revenue	40,622	1,350	46,471	11,650
Total Revenues & Resources	87,459	63,054	108,175	113,924
Expenditures				
Materials & Supplies	14,622	85,100	5,901	30,000
Contractual Services	11,134	0	0	0
Total Expenditures	25,755	85,100	5,901	30,000
Excess (Deficiency) of total revenue and resources over expenditures	14,867	(83,750)	40,569	(18,350)
Ending Balance	\$ 61,704	\$ (22,046)	\$ 102,274	\$ 83,924

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



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 105,416	\$ 108,622	\$ 108,622	\$ 110,419
Revenue Sources				
Building Security Fees	7,152	7,704	6,124	6,800
Interest	171	100	196	200
Total Revenue	7,323	7,804	6,320	7,000
Total Revenues & Resources	112,739	116,426	114,943	117,419
Expenditures				
Materials & Supplies	4,117	6,000	4,523	6,000
Total Expenditures	4,117	6,000	4,523	6,000
Excess (Deficiency) of total revenue and resources over expenditures	3,206	1,804	1,797	1,000
Ending Balance	\$ 108,622	\$ 110,426	\$ 110,419	\$ 111,419

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



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 15,413	\$ 1,448	\$ 1,448	\$ 3,200
Revenue Sources				
Court Technology Fees	9,547	10,000	8,165	8,500
Interest	16	0	16	20
Total Revenue	9,563	10,000	8,181	8,520
Total Revenues & Resources	24,976	11,448	9,629	11,720
Expenditures				
Materials & Supplies	0	20,779	6,429	5,520
Contractual Services	23,528	0	0	0
Total Expenditures	23,528	20,779	6,429	5,520
Excess (Deficiency) of total revenue and resources over expenditures	(13,965)	(10,779)	1,751	3,000
Ending Balance	\$ 1,448	\$ (9,331)	\$ 3,200	\$ 6,200

**126- SPECIAL REVENUE FUND
FIRE CAPITAL FUND
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 120,518	\$ 120,518	\$ 120,518	\$ 128,558
Revenue Sources				
ESD for Fire Capital Use	0	0	8,040	8,040
Capital Lease Proceeds	0	0	450,000	0
Total Revenue	0	0	458,040	8,040
Total Revenues & Resources	120,518	120,518	578,558	136,598
Expenditures				
Capital Outlay	0	450,000	450,000	0
Capital Lease Requirement	0	0	0	37,758
Total Expenditures	0	450,000	450,000	37,758
Excess (Deficiency) of total revenue and other resources over expenditures	0	(450,000)	8,040	(29,718)
Ending Balance	\$ 120,518	\$ (329,482)	\$ 128,558	\$ 98,840

**128- SPECIAL REVENUE FUND
 JUVENILE CASE MANAGER FUND
 FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 44,101	\$ 46,257	\$ 46,257	\$ 43,130
Revenue Sources				
Juvenile Case Manager Fees	11,852	13,000	10,131	11,000
Interest	106	100	121	125
Total Revenue	11,958	13,100	10,252	11,125
Total Revenues & Resources	56,059	59,357	56,509	54,255
Expenditures				
Personnel Services	9,801	13,365	12,779	21,169
Supplies	0	0	0	300
Contractual Services	0	600	600	500
Total Expenditures	9,801	13,965	13,379	21,969
Excess (Deficiency) of total revenue and resources over expenditures	2,157	(865)	(3,127)	(10,844)
Ending Balance	\$ 46,257	\$ 45,392	\$ 43,130	\$ 32,286

**129- SPECIAL REVENUE FUND
PARK DEDICATION FUND
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 57,000	\$ 22,069	\$ 22,069	\$ -
Revenue Sources				
Dedication Fees	0	0	18,000	0
Total Revenue	0	0	18,000	0
Total Revenues & Resources	57,000	22,069	40,069	0
Expenditures				
Contract Services	34,931	24,000	40,069	0
Total Expenditures	34,931	24,000	40,069	0
Excess (Deficiency) of total revenue and resources over expenditures	(34,931)	(24,000)	(22,069)	0
Ending Balance	\$ 22,069	\$ (1,931)	\$ -	\$ -

**130- PEG FEES
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 2,646	\$ 34,867	\$ 34,867	\$ 65,347
Revenue Sources				
Cable PEG Fees	32,221	31,554	30,480	31,000
Total Revenue	32,221	31,554	30,480	31,000
Total Revenues & Resources	34,867	66,421	65,347	96,347
Expenditures				
Contract Services	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	32,221	31,554	30,480	31,000
Ending Balance	\$ 34,867	\$ 66,421	\$ 65,347	\$ 96,347

**511- CEMETERY FUND
FUND BALANCE SUMMARY**



DESCRIPTION	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Beginning Balance:	\$ 468,618	\$ 482,959	\$ 482,959	\$ 486,300
Revenue				
Sale of Cemetery Lots	44,700	45,000	43,200	43,200
Staking/Flagging Fee	8,700	9,200	1,300	500
Transfer Fee	100	0	50	100
Interest Income	546	500	366	0
Intragovernmental	21,962	21,962	21,962	21,962
Total Revenue	76,008	76,662	66,878	65,762
Total Revenues & Resources	544,626	559,621	549,836	552,062
Expenditures				
Operating Expenses	22,617	46,578	22,578	22,552
Transfer to General Fund	39,050	40,958	40,958	33,935
Total Expenditures	61,667	87,536	63,536	56,487
Excess (Deficiency) of total revenue and resources over expenditures	14,342	(10,874)	3,342	9,275
Ending Balance	\$ 482,959	\$ 472,085	\$ 486,300	\$ 495,575

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



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 45,573	\$ 44,630	\$ 44,630	\$ 45,108
Revenue Sources				
Investment Earnings	79	100	51	100
Other Income	18,599	15,000	16,140	16,600
Total Revenue	18,678	15,100	16,191	16,700
Total Revenues & Resources	64,251	59,730	60,822	61,808
Expenditures				
Materials & Supplies	1,221	1,000	397	1,250
Contractual Services	18,401	15,300	15,317	15,000
Total Expenditures	19,622	16,300	15,714	16,250
Excess (Deficiency) of total revenue and resources over expenditures	(944)	(1,200)	477	450
Ending Balance	\$ 44,630	\$ 43,430	\$ 45,108	\$ 45,558

**513 - SPECIAL REVENUE FUND
SENIOR FUND
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 6,503	\$ 5,446	\$ 5,446	\$ 2,704
Revenue Sources				
Investment Earnings	13	25	9	20
Other Income	5,394	6,300	3,549	6,000
Total Revenue	5,407	6,325	3,558	6,020
Total Revenues & Resources	11,910	11,771	9,004	8,724
Expenditures				
Materials & Supplies	6,465	6,300	6,300	6,000
Total Expenditures	6,465	6,300	6,300	6,000
Excess (Deficiency) of total revenue and resources over expenditures	(1,057)	25	(2,742)	20
Ending Balance	\$ 5,446	\$ 5,471	\$ 2,704	\$ 2,724

**SPECIAL REVENUE FUNDS
TIRZ FUNDS
CONSOLIDATED FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 63,520	\$ 66,674	\$ 66,674	\$ 102,247
Revenue Sources				
TIRZ #1 Fund 801	15	100	0	0
TIRZ #2 Fund 802	53,261	3,000	72,726	72,800
TIRZ #3 Fund 803	485	0	0	0
Kendall Lakes TIRZ RDA	50,615	66,499	69,112	69,200
Total Revenue	104,376	69,599	141,838	142,000
Total Revenues & Resources	167,896	136,273	208,512	244,247
Expenditures				
TIRZ #1 Fund 801	0	0	0	0
TIRZ #2 Fund 802	53,261	0	69,090	69,160
TIRZ #3	0	0	0	0
Kendall Lakes TIRZ RDA	47,960	58,018	37,175	54,725
Total Expenditures	101,221	58,018	106,265	123,885
Excess (Deficiency) of total revenue and resources over expenditures	3,155	11,581	35,572	18,116
Ending Balance	\$ 66,674	\$ 78,255	\$ 102,247	\$ 120,362



Capital Project Funds

Governmental Funds

Capital Project Fund (311)- Non-major Governmental Fund

The Capital Project Fund has historically been used to account for expenditure from the sale of bonds. Bond project revenues and expenditures are now accounted for in individual funds (reference Bond tab).

Sales Tax Fund (312) – Major Governmental 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 streets. The primary sources of revenues are sales taxes received by the City. All expenses from the Sales Tax Fund must be in compliance with the following policy, set and approved by Council 8/21/2008 by Resolution #08-R27;

- All equipment and materials used to construct and maintain our streets and drainage shall be charged to the Sales Tax Fund. This includes all signs, signals, culverts, vegetation, chemicals and other elements used within the City street and drainage right of way.*
- All employee, consultant and contractor cost incurred to construct and maintain City streets and drainage shall be charged to the Sales Tax Fund.*
- Employee, equipment and material cost not used totally for street and drainage improvements shall be shared on a prorated basis to the Sales Tax Fund using actual hours or usage in a reasonable manner.*
- Facilities, storage, and office costs, and improvements thereto, used by Street and Drainage personnel shall be charged to the Sales Tax Fund. For common usage the costs shall be prorated or shared in a reasonable manner.*
- The City administrative costs to manage and support the Street and Drainage operation shall be charged to the Sales Tax Fund. These administrative costs are based on a prorated share using employee count. Administration shall include City Management, Legal, Finance, and Human Resources Department costs.*

**311- CAPITAL IMPROVEMENT FUND
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 38,539	\$ 38,538	\$ 38,538	\$ 28,538
Revenue Sources:				
Intragovernmental	0	0	0	0
Total Revenue	0	0	0	0
Total Revenues & Resources	38,539	38,538	38,538	28,538
Uses:				
Capital Projects	0	10,000	10,000	0
Total Expenditures	0	10,000	10,000	0
Revenue Over/(Under) Expenditures	0	(10,000)	(10,000)	0
Ending Balance	\$ 38,538	\$ 28,538	\$ 28,538	\$ 28,538

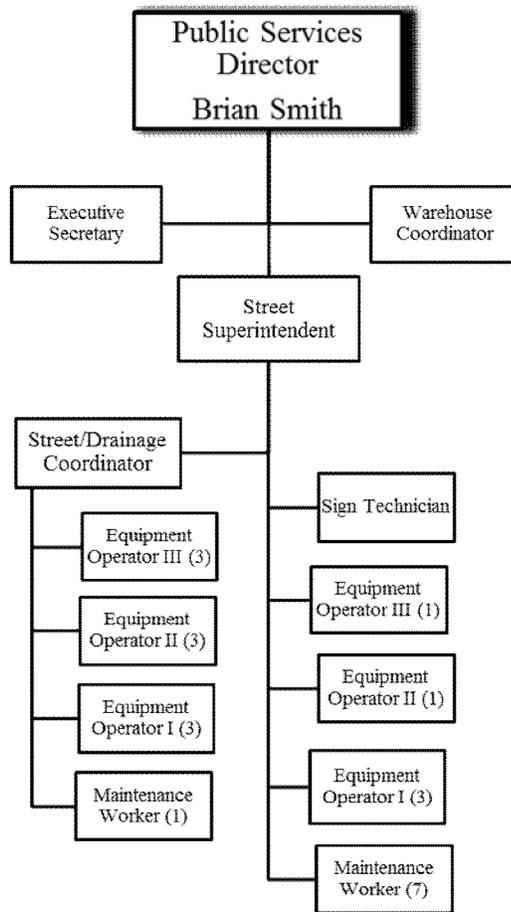
**312- SALES TAX STREET IMPROVEMENTS
BUDGET SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Fund Balance	\$ 3,470,233	\$ 3,583,791	\$ 3,583,791	\$ 1,897,846
Revenues				
Sales Tax Revenue	3,813,290	3,809,789	3,970,345	4,069,679
Grants	80,261	0	56,875	0
Interest Income	9,625	10,000	5,860	10,000
Intragovernmental	0	11,012	44,049	0
Sale of Assets	16,211	0	914	0
Other Income	82,192	0	0	0
Total Revenues	4,001,579	3,830,801	4,078,043	4,079,679
Total Rev. and Resources	7,471,812	7,414,593	7,661,834	5,977,525
Expenditures				
Streets	2,034,605	4,698,804	4,694,112	3,389,090
Capital Outlay	5,328	482,203	461,173	325,000
Debt Service	110,739	0	0	0
Capital Projects	1,390,664	501,510	322,512	549,402
Interfund Transfers				
Transfer to General Fund- Sales Tax	346,685	286,192	286,192	346,775
Total Expenditures	3,888,020	5,968,709	5,763,989	4,610,266
Revenue Over/(Under) Expenditures	113,558	(2,137,908)	(1,685,947)	(530,589)
Ending Fund Balance	\$ 3,583,791	\$ 1,445,883	\$ 1,897,846	\$ 1,367,259



Sales Tax- Street Program Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	<i>Unfunded position</i>	Part-time position
------------------------	--------------------	------------------------------------	--------------------------	--------------------



Sales Tax - Street Program

The department's mission is to provide safe roads for traveling, adequate drainage to prevent homes from flooding, and moving 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, 4000 traffic signs and informational signs including eight traffic signals, school zone flashers, maintaining pavement markings, and other special projects.

Sales Tax - Street Program



<u>Category</u>	Amended Budget 2012/13	Budget 2013/14
1000 Personnel Services	\$888,066	\$937,446
2000 Materials & Supplies	\$324,109	\$345,907
3000 Contractual Services	\$3,465,394	\$2,036,130
4000 Capital Outlay	\$482,203	\$325,000
7000 Interfund Transfers	286,192	\$346,775
9000 Capital Projects	501,510	\$549,402
Totals	\$5,947,473	\$4,540,660

<u>Schedule of Personnel</u>	<u>Pay Grade</u>	<u>Number of Positions</u>	<u>Number of Positions</u>
Street Superintendent	14	1	1
Street/Drainage Coordinator	12	1	1
Equipment Operator III	9	4	4
Equipment Operator II	8	4	4
Equipment Operator I	6	5	6
Sign & Traffic Signal Technician	9	1	1
Maintenance Worker	4	6	8
		22	25

FINANCIAL HIGHLIGHTS

FY 2014 reflects increase in Personnel Services due a reorganization of the Parks Department during FY 2013.



312 - Sales Tax Fund - Street Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
5501-00-1001	Salaries	577,786	687,793	692,339	726,920
5501-00-1005	Overtime	15,226	15,000	12,509	12,000
5501-00-1006	Longevity	7,979	8,768	7,871	10,124
5501-00-1009	TMRS	91,805	116,698	114,056	124,298
5501-00-1011	FICA	43,760	56,077	54,807	57,734
5501-00-1016	Certification & Education	132	130	110	850
5501-00-1017	Equipmnet Allowance	0	0	0	720
5501-00-1018	Auto Allowance	982	3,600	3,600	4,800
	Total Personnel	737,670	888,066	885,292	937,446
Supplies					
5501-00-2100	General Office Supplies	124	1,000	500	1,000
5501-00-2125	Miscellaneous Supplies	15,777	25,000	20,000	20,000
5501-00-2150	Computer Replacement Accruals	0	0	0	1,200
5501-00-2151	IT Maintenance Fees	0	13,242	13,242	9,957
5501-00-2250	Uniform & Apparel	1,808	2,000	2,000	2,000
5501-00-2300	Vehicle & Equipment Supplies	2,209	5,977	3,677	5,500
5501-00-2301	Motor Vehicle Fuel	80,361	70,000	100,000	100,000
5501-00-2350	Safety Equipment	1,839	2,000	1,870	2,500
5501-00-2375	Street & Bridge Supplies	119,491	171,889	171,889	170,000
5501-00-2400	Signal Systems	1,305	1,500	1,443	2,500
5501-00-2425	Chemicals & Insecticides	5,006	6,000	3,000	6,000
5501-00-2550	Welding Supplies	0	500	300	250
5501-00-2600	Signs & Markers	22,592	25,000	19,000	25,000
	Total Supplies	250,512	324,109	336,921	345,907
Contract Services					
5501-00-3100	Contract Services	97,709	26,000	31,666	28,000
5501-00-3150	Engineering Consultant Service	3,621	13,855	13,855	10,000
5501-00-3151	FMA Program Planning Grant App	429	8,125	8,125	8,125
5501-00-3170	Professional Development	1,677	2,500	1,050	2,500
5501-00-3176	Emergency MGMT Communication	0	0	0	4,000
5501-00-3180	Dues & Memberships	266	600	200	600
5501-00-3190	Communications	11,076	11,509	11,509	16,670
5501-00-3200	Utilities	222,430	245,000	245,000	245,000
5501-00-3220	Printing Services	0	0	0	500
5501-00-3250	General Insurance	4,512	31,075	31,075	32,629
5501-00-3251	Workers Compensation	15,732	19,664	19,664	34,823
5501-00-3252	Group Insurance	160,174	202,158	202,158	208,223
5501-00-3260	Machinery & Equipment Maint	1,850	9,000	3,000	9,000
5501-00-3270	Building/Grounds Maint	10,474	30,000	10,000	35,000
5501-00-3290	Technology Services	16,084	2,884	2,883	0
5501-00-3320	Uniform Rental	6,782	14,240	9,440	8,000
5501-00-3370	Misc. Drainage	7,942	33,000	36,000	50,000
5501-00-3390	Asphalt Street Maint	21,302	209,000	250,000	250,000
5501-00-3400	Traffic Control/Pavement	16,885	32,650	32,650	25,000
5501-00-3410	Concrete Paving/Sidewalks	203,776	310,339	290,338	250,000
5501-00-3420	Right of Way Maintenance	12,912	35,950	35,950	40,000
5501-00-3510	Vehicle Repairs	10,082	7,000	7,000	1,700
5501-00-3511	Radio Repairs	0	0	0	3,300
5501-00-3530	Contingency	0	2,000,000	2,000,000	500,000
5501-00-3540	Vehicle Maintenance Fees	152,558	144,167	144,167	130,471
5501-00-3550	Vehicle Replacement Accruals	68,151	76,677	76,677	142,589
	Total Services	1,046,423	3,465,394	3,462,407	2,036,130



312 - Sales Tax Fund - Street Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Capital Outlay					
5501-00-4150	Machinery & Equipment	5,328	482,203	461,173	325,000
	Total Capital Outlay	5,328	482,203	461,173	325,000
Debt Service					
5501-00-5001	Principal	105,235	0	0	0
5501-00-5002	Interest	5,503	0	0	0
	Total Debt Service	110,739	0	0	0
Interfund Transfers					
5501-00-7100	Transfer to General Fund	346,685	286,192	286,192	346,775
	Total Interfund Transfers	346,685	286,192	286,192	346,775
Capital Projects					
5501-00-9001	FM 528 Extension	5,233	0	0	0
5501-00-9002	Stadium Drainage	6,232	0	0	0
5501-00-9004	South St Drainage	786,714	1,510	1,510	0
5501-00-9009	Hike & Bike	3,382	0	0	0
5501-00-9011	St Resurfacing & Rd Construction	428,357	300,000	0	300,000
5501-00-9014	Sidewalk Program	0	50,000	0	50,000
5501-00-9015	GIS Mapping	11,700	0	10,700	12,736
5501-00-9016	Bridge Replacement Program	141,413	100,000	6,642	100,000
5501-00-9021	Briscoe Park	0	0	193,539	0
5501-00-9026	Traffic Control	7,634	50,000	0	50,000
5501-00-9037	PSF Renovation	0	0	110,121	0
5501-00-9062	Conceptual Master Plan	0	0	0	36,666
	Total Capital Projects	1,390,664	501,510	322,512	549,402
	Total Public Services - Street	3,888,020	5,947,473	5,754,498	4,540,660

Sales Tax - Code Enforcement Program



<u>Category</u>	<u>Amended Budget 2012/13</u>	<u>Budget 2013/14</u>
1000 Personnel Services	\$21,236	\$69,607
Totals	\$21,236	\$69,607

<u>Schedule of Personnel</u>	<u>Pay Grade</u>	<u>Number of Positions</u>	<u>Number of Positions</u>
Storm Water Compliance Officer	8	1	1

FINANCIAL HIGHLIGHTS

In FY 2013 Council approved a re-organization of the Code Enforcement program. One Code Officer was reclassified as a Storm Water Compliance Officer, which resides in the Sales Tax Fund.



312 - Sales Tax Fund - Code Enforcement Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
5501-00-1001	Salaries	0	16,680	7,506	54,664
5501-00-1006	Longevity	0	56	89	724
5501-00-1009	TMRS	0	2,736	1,228	9,217
5501-00-1011	FICA	0	1,315	550	4,281
5501-00-1017	Equipmnet Allowance	0	450	120	720
	Total Personnel	0	21,236	9,493	69,607
	Total Code Program	0	21,236	9,493	69,607



Sales Tax– Capital Budget Project Listing

		<i>Funding Source</i>
Sales Tax Fund		
Bridge Replacement Program	100,000	<i>Sales Tax Fund</i>
Sidewalk Project	50,000	<i>Sales Tax Fund</i>
Traffic Control	50,000	<i>Sales Tax Fund</i>
Street Resurfacing/Rd Construction.....	<u>300,000</u>	<i>Sales Tax Fund</i>
Total Sales Tax Capital Budget	<u>\$ 500,000</u>	

Bridge Maintenance & Replacement Program

Location:

The City and TXDOT are in the process of replacing a number of bridges within our corporate limits located at the following sites; East Adoue St. @ Mustang Bayou, Old Galveston Rd. @ Mustang Bayou, South St. @ Mustang Bayou, CR 149 @ Mustang Bayou and Second St. @ Mustang Bayou.

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 requires 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 (Wickwillow Lane) bridges to account for the City's 10% match for the six bridges. Pine Street crossing and South Street at M-1 box repair will account for the City's 10% match for CR 51 bridge.

Design Schedule:

TranSystem Package – Includes Adoue St., Old Galveston Rd., South St. and CR 149. – 100%

TXDOT Package – Includes Second St. – 100%

CR 51 Bridge– Design stage

Construction Schedule: The City must complete the Ryan Dr. and C.R. 435 (Wickwillow Lane) bridge replacement by July 2012. The crossing at Pine Street has been completed.

CURRENT STATUS:

Construction time for each bridge is 5 to 6 months.

Adoue Street Bridge– 100%

South Street Bridge– 85% complete

CR 149 Bridge– Project on hold/waiting for construction easements

Old Galveston Road- Project on hold/waiting for construction easements

Second Street bridge– Project is on hold/waiting for construction easements

Budget:

Four bridge agreement: TXDOT cost of bridge replacement.

City Match funding (10%) \$299,000 – In kind contributions

Funding Source:

Sales Tax Fund



2013 Downtown Sidewalk Project

Project No.: 312-5501-00-9014

Location:

Front of the Senior Citizen Center

Front of the Museum

East & West side of City Hall

1/2 block on Gordon Street (between Sealy St and Willis St)

Project Description:

This project is an on going endeavor to provide adequate pedestrian access throughout the City of Alvin. Sidewalks will be installed in compliance with state ADA requirements and will match the existing decorative sidewalks in the area.

Design

100% complete

Construction Schedule:

Construction to begin in the Fall of 2013

Current Status:

Contracts being signed

Budget:

\$205,000

Funding Source:

Sales Tax



2014 Downtown Sidewalk Project

Location:

Old downtown area

Project Description:

This project is an on going endeavor to provide adequate pedestrian access throughout the City of Alvin. Sidewalks will be installed in compliance with state ADA requirements and will match the existing decorative sidewalks in the area.

Design

50% complete

Construction Schedule:

Spring 2014

Current Status:

Staff working on design of project

Budget:

TBA

Funding Source:

Sales Tax

Fund: Capital Projects



2014 Traffic Control & Pavement Marking Program

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. The project will include all of the roads in the Street Resurfacing and Road Construction program and other locations throughout the city. Brazoria County will assist the City of Alvin with the pavement marking program.

Design Schedule:

TBA

Construction Schedule:

Construction will follow the road rehabilitation programs

Current Status:

None

Budget:

\$150,000

Funding Source:

Sales Tax



Street Resurfacing & Road Construction Program 2014

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 asphalt streets within the city. An Interlocal Agreement with the County is approved each fiscal year in order to accomplish the street improvements. The County supplies the manpower and equipment to rehabilitate and overlay the various streets. The City will pay for material costs established under the County's contract. City staff will overlay the streets listed below.

Project list: Davis Bend Road, Phillips Street, Blum Street, Sidnor Street, Taylor Street and Lang Lane (in-house projects)

Brazoria County streets– TBA

Design schedule:

Staff working on Brazoria County street list

Construction Schedule:

In-house Projects– Fall 2013 & Spring 2014

Current Status:

None

Budget:

\$400,000

Funding Source:

Sales Tax

Fund: Capital Projects



Southbend Subdivision Drainage

Project No.: N/A

Location:

This project will be located along Elm Street and Southbend Drive

Project Description:

This project will provide storm water drainage for Southbend Subdivision. Work will consist of installing an underground storm system and inlets. Design work will be an in-house project.

Design

Spring 2013

Construction Schedule:

October 2013

Current Status:

Construction will begin in October 2013

Budget:

\$300,000

Funding Source:

Sales Tax



Mustang Road Improvements

Location:

This project will be located along Mustang Road from Gordon St. to Bypass 35 and Cedar Lane from Gordon Street to Mustang Road.

Project Description:

This project includes the removal and replacement of concrete pavement, concrete curb, concrete sidewalks, storm pipes, inlets, manholes, subgrade, concrete driveways and waterline.

Design

50% complete

Construction Schedule:

Summer 2014

Current Status:

Survey work 100%

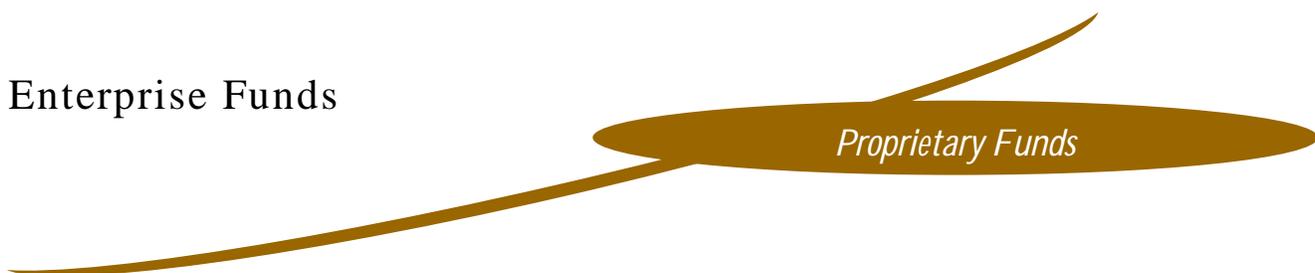
Budget:

\$1,300,000

Funding Source:

Sales Tax

Enterprise Funds



Proprietary Funds

The Enterprise Funds are 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 cost 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 Enterprise Funds are;

- *The **Utility Fund** is used to account for operations of the public utilities, water & sewer services, of the City.*
- ***Impact Fee Fund** accounts for revenues collected, which are imposed on new development, to fund or recoup the costs of future capital improvements or facility expansions necessitated or attributable by such new developments.*
- *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 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Beginning Balance	\$ 5,703,031	\$ 6,629,755	\$ 6,629,755	\$ 6,477,634
REVENUES				
Grant Proceeds	15,147.06			
Water	2,982,360	3,170,038	3,087,786	3,192,228
Tapping Fee- Water	700	1,000	1,250	1,000
Fire Hydrant Rentals	1,693	1,500	2,798	2,500
Sale of Water Meters	21,082	25,000	29,891	25,000
BCGCD Passthrough Fees	29,661	30,000	29,486	30,000
Sewer	3,123,709	3,201,839	3,281,998	3,224,252
Tapping Fee- Sewer	350	500	550	500
TCEQ Permit Fee	39,697	41,000	40,853	41,000
Credit Card Service Fee	7,504	7,600	8,621	8,800
Penalty- Water	56,203	55,000	58,726	60,000
Penalty- Sewer	59,099	60,000	56,438	58,000
Investment Earnings	6,876	6,000	7,984	7,400
Sales Of Assets	2,726	0	2,441	0
Transfer from Sanitation	63,691	60,990	60,990	69,635
Other Incomes	58,985	80,800	72,145	69,800
Total Revenues	6,469,483	6,741,267	6,741,957	6,790,115
Total Revenue and Resources	12,172,514	13,371,022	13,371,712	13,267,749
EXPENDITURES				
Water	899,953	1,134,541	1,059,872	1,248,065
Sewer	734,720	1,006,882	964,281	934,641
Wastewater Treatment Plant	684,021	904,336	809,341	915,535
Administration	231,678	293,304	296,717	353,183
Billing & Collection	246,453	291,645	278,473	244,507
Public Services Facility	131,134	92,654	81,754	92,820
Code Enforcement Program	0	33,104	14,594	37,803
Other Requirements	2,599,653	3,360,619	3,389,047	2,954,756
Total Expenditures	5,527,611	7,117,085	6,894,079	6,781,309
Revenue Over/(Under) Expenditures	926,724	(375,818)	(152,121)	8,806
Ending Balance	\$ 6,629,755	\$ 6,253,937	\$ 6,477,634	\$ 6,486,440

**211 - UTILITY FUND
REVENUE DETAIL**

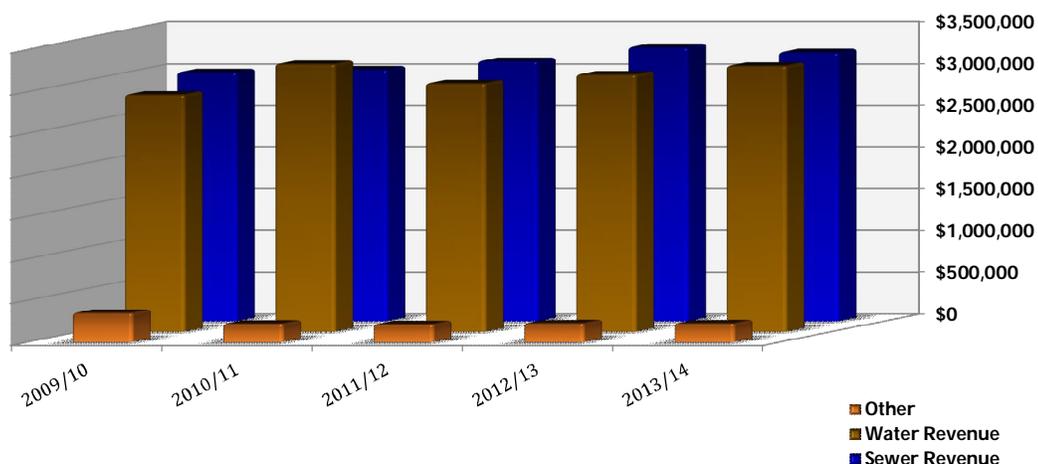


Account	Description	Actual 2011/12	Budget 2012/13	Forecast 2012/13	Budget 2013/14
Grant Proceeds					
0000-00-0683	Grant Proceeds	15,147.06	0	0	0
	Total Grant Proceeds	15,147.06	0	0	0
Charges for Service					
0000-00-0712	Water Revenue	2,982,360	3,170,038	3,087,786	3,192,228
0000-00-0713	Tapping Fee- Water	700	1,000	1,250	1,000
0000-00-0714	Fire Hydrant Rental	1,693	1,500	2,798	2,500
0000-00-0715	Sales of Water Meters	21,082	25,000	29,891	25,000
0000-00-0716	BCGCD Passthrough Fees	29,661	30,000	29,486	30,000
0000-00-0717	Sewer Revenue	3,123,709	3,201,839	3,281,998	3,224,252
0000-00-0718	Tapping Fee- Sewer	350	500	550	500
0000-00-0730	TCEQ Permit Fees	39,697	41,000	40,853	41,000
0000-00-0731	Credit Card Service Fee	7,504	7,600	8,621	8,800
0000-00-0802	Penalty - Water	56,203	55,000	58,726	60,000
0000-00-0803	Penalty - Sewer	59,099	60,000	56,438	58,000
	Total Charges for Service	6,322,058	6,593,477	6,598,397	6,643,280
Investment Earnings					
0000-00-0800	Interest Income	5,564	4,000	6,788	6,000
0000-00-0804	Interest Earned- Fund 231	375	800	340	400
0000-00-0805	Interest Earned- Fund 232	937	1,200	857	1,000
	Total Investment Earnings	6,876	6,000	7,984	7,400
Intragovernmental					
0000-00-0833	Transfer from Sanitation Fund	63,691	60,990	60,990	69,635
0000-00-0871	Sale of Surplus Property	2,726	0	2,441	0
	Total Intragovernmental	66,417	60,990	63,431	69,635
Other Incomes					
0000-00-0732	Bad Debt Expense	(37,117)	0	0	0
0000-00-0915	Return Check Fee	3,450	4,000	2,530	2,800
0000-00-0918	Miscellaneous Income	22,514	7,000	6,462	7,000
0000-00-0919	Reconnect Fee	23,559	23,000	23,340	23,000
0000-00-0920	Cleaning Fee	4,942	4,800	3,868	4,000
0000-00-0921	Sludge Disposal	41,638	42,000	32,555	33,000
0000-00-0929	Misc. Reimbursements	0	0	3,390	0
	Total Other Collections	58,985	80,800	72,145	69,800
	Total Revenues	\$6,469,483	\$6,741,267	\$6,741,957	\$6,790,115

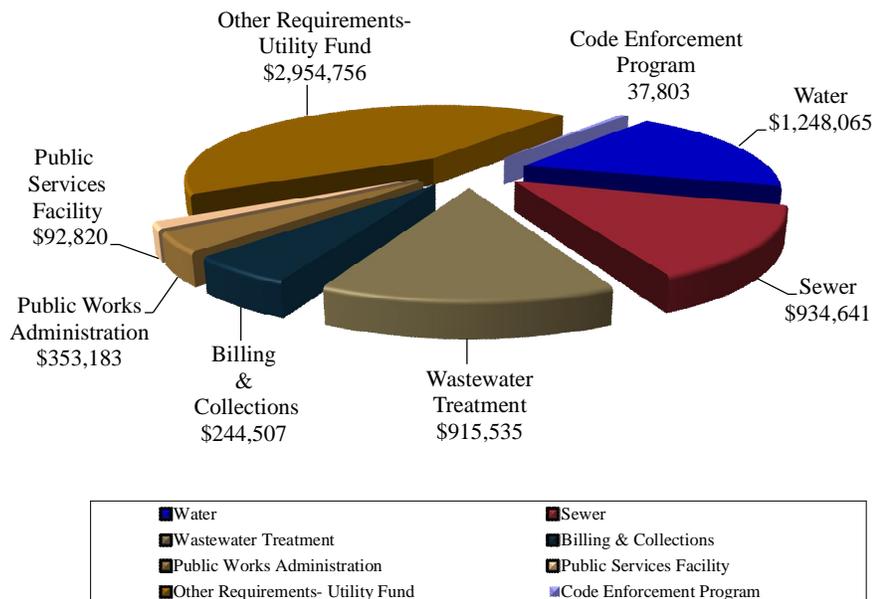


UTILITY FUND REVENUE TRENDS

Revenue	Actual 2009/10	Actual 2010/11	Actual 2011/12	Forecast 2012/13	Budget 2013/14
Water Revenue	2,845,313	3,214,022	2,982,360	3,087,786	3,192,228
Sewer Revenue	2,991,283	3,024,260	3,123,709	3,281,998	3,224,252
Other	351,877	223,000	215,989	228,613	226,800
	6,188,473	6,461,282	6,322,058	6,598,397	6,643,280

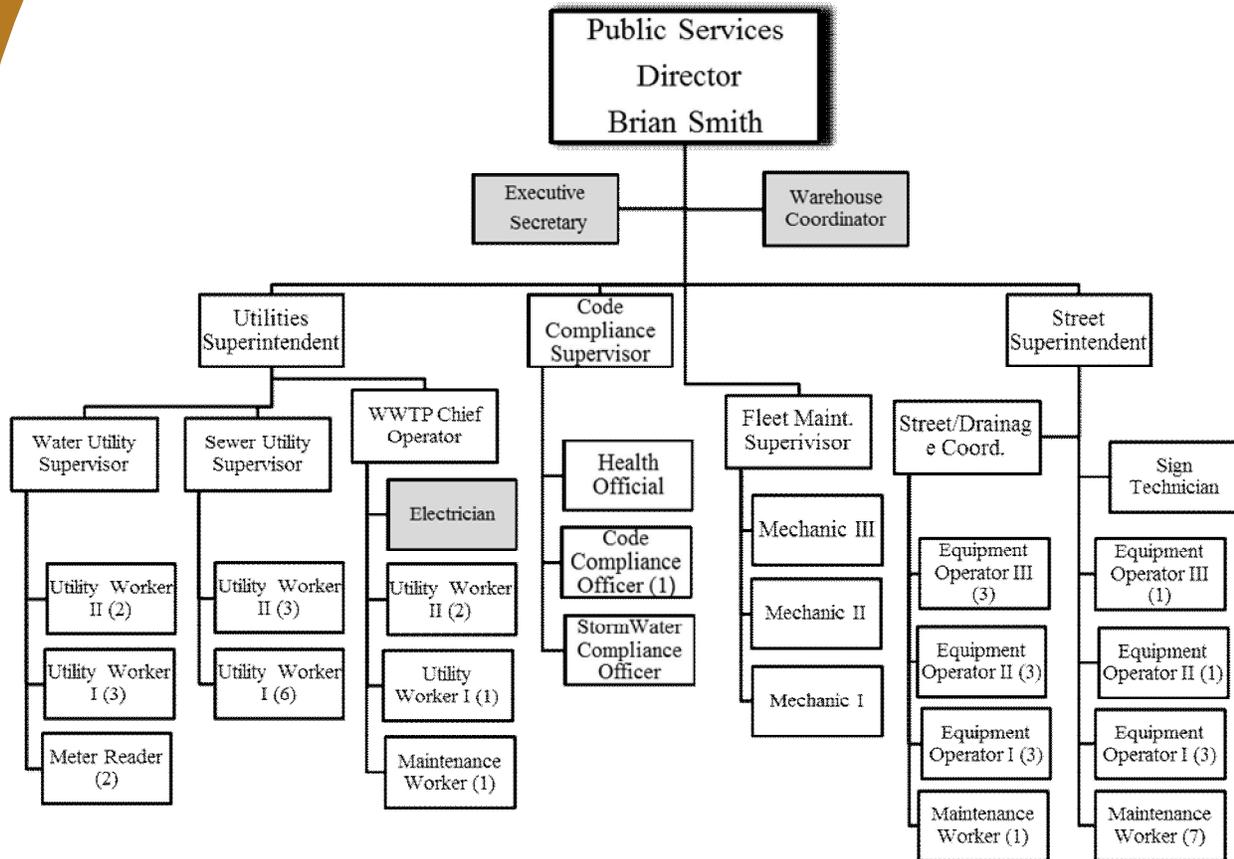


FY 2013/14 Expenditures By Function





Public Services Department Organizational Chart



<div style="border: 2px solid black; padding: 2px; display: inline-block;">Department Head</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Full-time position</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Full-time position - Funding Split</div>	<div style="border: 1px dashed black; padding: 2px; display: inline-block;"><i>Unfunded position</i></div>	<div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block;">Part-time position</div>
--	---	---	--	---



Public Service Department

The department's mission is to supply potable and palatable water, and prompt, courteous service for the residents, businesses, and visitors of Alvin. Provide reliable sanitary sewer service through the City in all weather. Be proactive in lieu of reactive in dealing with maintenance issues within in the distribution, collection, treatment and production facilities. Use monies wisely, and in house when at all possible. Limit spending for services that staff is capable of performing. The department staff is responsible for improving and maintaining more than 135 miles of water distribution mains and sewer collection lines, 890 fire hydrants, 42 lift stations, 7 water treatment facilities, a wastewater treatment plant, and performing other line extension and miscellaneous projects.



Category	Amended Budget 2012/13	Budget 2013/14
Water	1,134,541	1,248,065
Sewer	1,006,882	934,641
Wastewater Treatment Plant	904,336	915,535
Administration	293,304	353,183
Public Services Facility	92,654	92,820
Code Enforcement Program	14,594	37,803
Other Requirements	3,360,619	2,954,756
Total	\$ 6,806,930	\$ 6,536,803

FINANCIAL HIGHLIGHTS

In FY 2013 Council approved a reorganization of the Code Enforcement Program . The Utility Funds budget contains 10% of employee salaries for the Code program. In FY 2014 capital outlay additions have been included in the budget for several utility programs.

Water Program



Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 306,918	\$ 319,165
2000	Materials and Supplies	316,760	346,900
3000	Contractual Services	495,863	518,999
4000	Capital Outlay	15,000	63,000
Total		\$ 1,134,541	\$ 1,248,065

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Supervisor	12	1	1
Utility Worker II	8	2	2
Utility Worker I	6	3	3
Meter Reader	5	2	2
Total		8	8



211 - Utility Fund/Water Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6001-00-1001	Salaries	171,946	218,522	170,175	225,644
6001-00-1005	Overtime	20,179	28,000	32,951	28,000
6001-00-1006	Longevity	1,693	2,323	1,943	2,947
6001-00-1009	TMRS	29,596	38,382	32,679	42,398
6001-00-1011	FICA	14,478	18,443	15,703	19,344
6001-00-1016	Certification & Education	208	1,248	200	832
6001-00-1020	Pension Expense	284	0	0	0
	Total Personnel	238,384	306,918	253,650	319,165
Supplies					
6001-00-2125	Miscellaneous Supplies	18,410	16,174	16,174	20,000
6001-00-2250	Uniform & Apparel	945	1,400	1,350	1,400
6001-00-2300	Vehicle & Equipment Supplies	1,054	1,500	1,350	3,000
6001-00-2301	Motor Vehicle Fuel	23,945	24,000	24,000	25,000
6001-00-2350	Safety Equipment	1,423	2,500	800	2,500
6001-00-2425	Chemicals & Insecticide	87,767	100,000	100,000	105,000
6001-00-2475	Water Meter & Parts	25,578	30,000	30,000	35,000
6001-00-2500	Water/Sewer Main Repair Supplies	75,666	90,186	90,186	115,000
6001-00-2525	W/S Machinery & Equipment	11,046	51,000	51,000	40,000
	Total Supplies	245,834	316,760	314,860	346,900
Contractual Services					
6001-00-3100	Contract Services	19,380	50,835	50,835	55,000
6001-00-3170	Professional Development	895	1,500	1,500	3,000
6001-00-3180	Dues & Memberships	666	1,200	1,200	1,200
6001-00-3190	Communications	3,123	3,385	3,385	3,620
6001-00-3200	Utilities	228,806	249,218	249,217	256,493
6001-00-3260	Machinery & Equipment Maint	15,597	35,945	35,945	40,000
6001-00-3270	Building/Grounds Maint	9,338	12,600	10,600	14,300
6001-00-3320	Uniform Rental	4,420	6,000	4,000	6,000
6001-00-3470	Regulatory Inspection Fees	23,988	25,000	24,000	25,000
6001-00-3480	Lab Testing Fees	8,985	16,000	8,500	16,000
6001-00-3490	BCGCD Water Fees	30,417	28,000	24,000	28,000
6001-00-3510	Vehicle Repairs	5,897	4,000	1,000	1,800
6001-00-3511	Radio Repairs	0	0	0	1,200
6001-00-3540	Vehicle Maintenance Fees	48,424	44,996	44,995	39,871
6001-00-3550	Vehicle Replacement Accrual	15,800	17,185	17,185	27,516
	Total Services	415,736	495,863	476,362	518,999
Capital Outlay					
6001-00-4150	Machinery & Equipment	0	15,000	15,000	63,000
	Total Capital Outlay	0	15,000	15,000	63,000
	Water	\$ 899,953	\$ 1,134,541	\$ 1,059,872	\$ 1,248,065

Sewer Program



Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 422,700	\$ 405,721
2000	Materials and Supplies	267,380	177,550
3000	Contractual Services	316,802	321,370
4000	Capital Outlay	0	30,000
Total		\$ 1,006,882	\$ 934,641

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Supervisor	12	1	1
Utility Worker II	8	3	3
Utility Worker I	6	6	6
Total		10	10



211 - Utility Fund/Sewer Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6002-00-1001	Salaries	312,387	306,846	323,223	292,387
6002-00-1005	Overtime	35,410	30,000	36,005	30,000
6002-00-1006	Longevity	3,497	3,991	2,806	3,035
6002-00-1009	TMRS	53,598	53,943	57,816	53,837
6002-00-1011	FICA	26,102	25,921	27,782	25,006
6002-00-1016	Certification & Education	2,652	2,000	1,130	1,456
6002-00-1020	Pension Expense	12,232	0	0	0
	Total Personnel	445,877	422,700	448,762	405,721
Supplies					
6002-00-2125	Miscellaneous Supplies	18,649	33,975	33,975	24,000
6002-00-2250	Uniform & Apparel	1,065	1,550	1,200	1,550
6002-00-2300	Vehicle Equipment Supplies	538	2,000	2,000	2,000
6002-00-2301	Motor Vehicle Fuel	11,978	16,500	16,500	16,500
6002-00-2350	Safety Equipment	1,597	4,000	1,000	4,000
6002-00-2425	Chemicals & Insecticide	1,950	67,000	17,000	7,000
6002-00-2500	Water/Sewer Main Repair Supplies	28,567	88,955	72,955	100,000
6002-00-2525	W/S Machinery & Equipment	1,209	52,900	52,900	22,000
6002-00-2550	Welding Supplies	101	500	500	500
	Total Supplies	65,654	267,380	198,030	177,550
Contractual Services					
6002-00-3100	Contract Services	990	18,500	13,200	5,000
6002-00-3170	Professional Development	2,072	5,700	1,200	5,700
6002-00-3180	Dues & Memberships	0	800	50	800
6002-00-3190	Communications	7,847	7,995	7,995	8,555
6002-00-3200	Utilities	94,014	98,772	98,772	101,735
6002-00-3260	Machinery & Equipment Maint	20,576	80,483	60,483	90,000
6002-00-3270	Building/Grounds Maint	3,887	8,550	5,300	8,000
6002-00-3320	Uniform Rental	2,720	6,000	3,900	6,000
6002-00-3480	Lab Testing Fees	0	2,000	2,000	0
6002-00-3510	Vehicle Repairs	1,865	2,300	1,200	400
6002-00-3511	Radio Repairs	0	0	0	900
6002-00-3540	Vehicle Maintenance Fees	65,913	60,978	60,978	53,130
6002-00-3550	Vehicle Replacement Accrual	23,305	24,723	24,723	41,150
	Total Services	223,189	316,802	279,801	321,370
Capital Projects					
6002-00-4150	Machinery & Equipment	0	0	0	30,000
6002-00-9051	Sewer Imp Project (CDBG)	0	0	37,688	0
	Total Capital Outlay	0	0	37,688	30,000
	Sewer	\$ 734,720	\$ 1,006,882	\$ 964,281	\$ 934,641

Wastewater Treatment Plant Program



Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 228,957	\$ 255,059
2000	Materials and Supplies	250,458	201,975
3000	Contractual Services	424,921	423,502
4000	Capital Outlay	0	35,000
Total		\$ 904,336	\$ 915,536

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
WWTP Chief Operator	15	1	1
Utility Worker II	8	2	2
Electrician	12	1	1
Utility Worker I	6	1	1
Maintenance Worker	4	1	1
Total		6	6



211 - Utility Fund/Waste Water Treatment Plant Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6003-00-1001	Salaries	140,675	176,309	159,751	189,581
6003-00-1005	Overtime	9,855	12,000	9,120	12,000
6003-00-1006	Longevity	1,565	1,993	1,831	2,299
6003-00-1009	TMRS	23,385	22,359	27,444	33,845
6003-00-1011	FICA	11,070	14,682	13,188	15,720
6003-00-1016	Certification & Education	1,355	1,614	1,686	1,614
6003-00-1020	Pension Expense	2,716	0	0	0
	Total Personnel	190,621	228,957	213,019	255,059
Supplies					
6003-00-2125	Miscellaneous Supplies	13,910	18,000	12,000	18,000
6003-00-2175	Janitorial Supplies	320	800	400	800
6003-00-2225	Medical Supplies	68	400	200	400
6003-00-2250	Uniform & Apparel	380	775	275	775
6003-00-2301	Motor Vehicle Fuel	13,237	13,500	13,500	13,500
6003-00-2350	Safety Equipment	287	1,000	700	2,000
6003-00-2425	Chemicals & Insecticide	93,492	149,395	139,894	135,000
6003-00-2500	Water/Sewer Main Repair Supplies	288	3,000	1,500	3,000
6003-00-2525	W/S Machinery & Equipment	18,355	60,088	40,088	25,000
6003-00-2575	Lab Supplies & Chemicals	3,943	3,500	3,500	3,500
	Total Supplies	144,280	250,458	212,057	201,975
Contractual Services					
6003-00-3100	Contract Services	19,236	14,500	13,910	9,000
6003-00-3170	Professional Development	1,331	2,400	1,635	2,400
6003-00-3180	Dues & Memberships	511	500	500	500
6003-00-3190	Communications	2,920	4,144	3,294	3,524
6003-00-3200	Utilities	169,126	192,500	187,000	192,500
6003-00-3260	Machinery & Equipment Maint	10,876	47,500	27,500	35,000
6003-00-3270	Building/Grounds Maint	2,421	9,000	4,000	8,000
6003-00-3320	Uniform Rental	2,292	4,045	2,494	4,000
6003-00-3470	Regulatory Inspection Fees	24,273	30,000	28,000	31,000
6003-00-3480	Lab Testing Fees	20,342	29,330	25,830	28,000
6003-00-3500	Sludge Disposal	73,033	70,000	70,000	90,000
6003-00-3510	Vehicle Repairs	674	1,000	100	850
6003-00-3511	Radio Repairs	0	0	0	225
6003-00-3540	Vehicle Maintenance Fees	12,741	12,142	12,141	10,538
6003-00-3550	Vehicle Replacement Accruals	9,345	7,861	7,861	7,964
	Total Services	349,120	424,921	384,265	423,502
Capital Outlay					
6003-00-4150	Machinery & Equipment	0	0	0	35,000
	Total Capital Outlay	0	0	0	35,000
	Waste Water Treatment Plant	\$ 684,021	\$ 904,336	\$ 809,341	\$ 915,535

Administration Program



Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 217,013	\$ 219,427
2000	Materials and Supplies	56,136	77,485
3000	Contractual Services	20,156	19,605
4000	Capital Outlay	0	36,666
Total		\$ 293,304	\$ 353,183

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Public Works	18	1	1
Utilities Superintendent	16	1	1
Warehouse Coordinator	8	1	1
Executive Secretary	9	1	1
TOTAL		4	4

211 - Utility Fund/Administration Program



Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6004-00-1001	Salaries	130,315	165,474	170,591	167,418
6004-00-1005	Overtime	0	500	0	500
6004-00-1006	Longevity	1,055	1,403	1,445	1,800
6004-00-1009	TMRS	21,125	28,177	28,601	29,117
6004-00-1011	FICA	10,394	13,539	13,744	13,524
6004-00-1016	Certification & Education	752	1,244	926	1,248
6004-00-1017	Equipment Allowance	106	1,045	1,063	1,020
6004-00-1018	Auto Allowance	6,531	5,631	6,208	4,800
6004-00-1020	Pension Expense	3,327	0	0	0
	Total Personnel	173,605	217,013	222,577	219,427
Supplies					
6004-00-2100	General Office Supplies	2,079	2,750	2,200	3,000
6004-00-2125	Miscellaneous Supplies	1,028	2,000	2,000	2,000
6004-00-2150	Computer Replacement & Supplies	0	8,324	8,324	3,750
6004-00-2151	IT Maintenance Fees	0	40,312	40,311	65,085
6004-00-2225	Medical Supplies	494	750	350	750
6004-00-2250	Uniform & Apparel	0	0	0	900
6004-00-2275	Program Supplies	401	2,000	2,000	2,000
	Total Supplies	4,001	56,136	55,185	77,485
Contractual Services					
6004-00-3100	Contract Services	0	0	0	2,000
6004-00-3170	Professional Development	2,294	3,500	3,500	3,500
6004-00-3176	Emergency MMGT Communications	0	0	0	4,000
6004-00-3180	Dues & Memberships	767	2,000	2,000	1,200
6004-00-3190	Communications	3,517	3,795	3,695	3,955
6004-00-3210	Postage & Freight	405	950	300	950
6004-00-3220	Printing Services	666	2,750	2,500	2,000
6004-00-3230	Advertising	0	1,000	1,000	1,000
6004-00-3260	Machinery & Equipment Maint	450	500	300	0
6004-00-3290	Technology Services	44,110	4,661	4,660	0
6004-00-3510	Vehicle Repairs	1,863	1,000	1,000	1,000
	Total Services	54,072	20,156	18,955	19,605
Capital Outlay					
6004-00-9062	Conceptual Master Plan	0	0	0	36,666
	Total Capital Outlay	0	0	0	36,666
	Administration	\$ 231,678	\$ 293,304	\$ 296,717	\$ 353,183

Public Services Facility Program



Category		Amended Budget 2012/13	Budget 2013/14
2000	Materials and Supplies	\$ 10,500	\$ 10,500
3000	Contractual Services	82,154	82,320
Total		\$ 92,654	\$ 92,820

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



211 - Utility Fund/Public Service Facility Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Supplies					
6006-00-2125	Miscellaneous Supplies	10,397	8,000	8,000	8,000
6006-00-2200	Foods	2,215	2,500	2,500	2,500
	Total Supplies	12,613	10,500	10,500	10,500
Contractual Services					
6006-00-3200	Utilities	39,404	55,120	45,120	48,120
6006-00-3250	General Insurance	55,603	0	0	0
6006-00-3260	Machinery & Equipment Maint	4,513	6,484	5,734	6,000
6006-00-3270	Building/Grounds Maint	17,753	18,850	18,850	26,500
6006-00-3320	Uniform Rental	1,248	1,700	1,550	1,700
	Total Services	118,521	82,154	71,254	82,320
	Public Service Facility	\$ 131,134	\$ 92,654	\$ 81,754	\$ 92,820



Utility Fund - Code Enforcement Program

Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel	11,608	16,471
2000	Material & Supplies	2,100	5,000
3000	Contract Services	19,396	16,332
Total		\$ 33,104	\$ 37,803

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Code Compliance Supervisor	15	1	1
Health Official	11	1	1
Code Enforcement Officer	8	1	1
		3	3

Personnel Services allocated as follows:

Code Compliance Supervisor; 60% General Fund, 10% Utility Fund, 30% Sales Tax Fund

Health Official; 90% General Fund, 10% Utility Fund

Code Enforcement Officer; 90% General Fund, 10% Utility Fund



211 - Utility Fund/Code Enforcement Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6007-00-1001	Salaries	-	9,108.12	3,940.70	12,974.64
6007-00-1006	Longevity	-	105.45	21.09	152.00
6007-00-1009	TMRS	-	1,495.46	636.45	2,185.39
6007-00-1011	FICA	-	718.61	305.87	1,015.04
6007-00-1017	Equipment Allowance	-	180.00	36.00	144.00
	Total Personnel	-	11,607.64	4,940.11	16,471.07
Supplies					
6007-00-2100	General Office Supplies	-	1,200.00	400.00	500.00
6007-00-2125	Miscellaneous Supplies	-	-	-	500.00
6007-00-2150	Computer Replacement Accruals	-	-	-	1,500.00
6007-00-2151	IT Maintenance Fees	-	-	-	-
6007-00-2250	Uniform & Apparel	-	167.00	75.00	500.00
6007-00-2301	Motor Vehicle Fuel	-	733.00	733.00	2,000.00
	Total Supplies	-	2,100.00	1,208.00	5,000.00
Contract Services					
6007-00-3100	Contract Services	-	8,500.00	500.00	3,000.00
6007-00-3170	Professional Development	-	1,333.00	1,333.00	1,000.00
6007-00-3180	Dues & Memberships	-	-	-	500.00
6007-00-3190	Communications	-	2,040.00	1,540.00	5,800.00
6007-00-3210	Postage & Freight	-	2,500.00	100.00	500.00
6007-00-3220	Printing Services	-	800.00	800.00	1,500.00
6007-00-3260	Machinery & Equipment Maint.	-	50.00	-	-
6007-00-3540	Veh Maintenance Fees	-	2,800.00	2,800.00	2,659.00
6007-00-3550	Veh Replacement Accruals	-	1,373.00	1,373.00	1,373.00
	Total Contract Services	-	19,396.00	8,446.00	16,332.00
	Code Enforcement Program	-	33,103.64	14,594.11	37,803.07

Utility Fund - Other Requirements Program



Category		Amended Budget 2012/13	Budget 2013/14
3000	Contractual Services	401,655	397,306
5000	Debt Service	2,339,500	0
7000	Interfund Transfers	619,464	2,557,450
Total		\$ 3,360,619	\$ 2,954,756

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

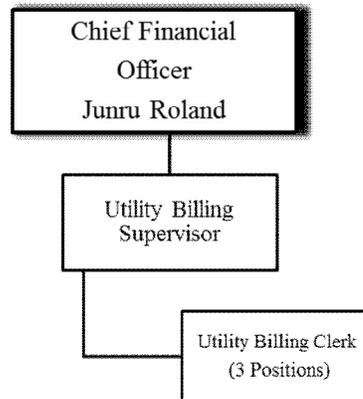


211 - Utility Fund/Other Requirements

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
9002-00-1044	Compensated Absences	(13,225)	0	(3,755)	0
	Total Personnel	(13,225)	0	(3,755)	0
Contractual Services					
9002-00-3110	Audit	13,946	20,000	12,080	20,178
9002-00-3250	General Insurance	1,464	56,996	22,377	59,846
9002-00-3251	Workers Compensation	9,109	16,632	14,265	17,524
9002-00-3252	Group Insurance	261,235	308,027	277,320	299,758
	Total Services	285,754	401,655	326,042	397,306
Debt Service					
9002-00-5001	Principal	0	1,637,297	1,437,064	0
9002-00-5002	Interest	495,457	677,203	610,052	0
9002-00-5003	Agent Fees	5,121	25,000	650	0
9002-00-5004	Issuance Costs	59,126	0	0	0
	Total Debt Service	559,704	2,339,500	2,047,766	0
Depreciation					
9002-00-6100	Depreciation Expense	1,376,475	0	0	0
	Total Depreciation	1,376,475	0	0	0
Interfund Transfer					
9002-00-7100	Transfer to General Fund	390,945	419,464	419,464	657,272
9002-00-7106	Transfer to Fund 209	0	0	0	1,900,178
9002-00-7118	Transfer to Fund 234	0	0	366,493	0
9002-00-7125	Transfer to Debt Service	0	200,000	200,000	0
9002-00-7135	Transfer to Sales Tax Fund	0	0	33,036	0
	Total Interfund Transfer	390,945	619,464	1,018,993	2,557,450
	Other Requirements	\$ 2,599,653	\$ 3,360,619	\$ 3,389,047	\$ 2,954,756



Finance Department– Utility Billing Program Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



Finance Department– Utility Billing Program

Mission Statement

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. The office provides needed customer service to the citizens of Alvin. This program processes monthly accounts for water and sewer services provided throughout the City of Alvin. This division is also responsible for billing and collection of the sanitation service provide by a contracted service. This division is also responsible for establishing new accounts, receiving deposits, receiving and processing of bank draft applications and drafts, collection of insufficient fund checks, penalty processing, and collection of overdue accounts. Records management is essential to documenting and maintaining the accuracy of customer accounts. Financial reporting assists with audits and surveys. The reports includes 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.

Accomplishment for FY2012-2013

- Laserfiche Document Management
- Replacement of Drive through Window
- Radio read meters installed. Total in Ground 345
- E-Bill capabilities

Goals and Objectives for FY2013-2014

- Place 100 additional radio read units to complete subdivision
- Increase number of utility accounts due to new construction
- Continue to utilize laserfiche file maintenance for record storage
- Maintain collection ratio/further pursue write off collections
- Timely billing of accounts

Finance Department - Utility Billing Program



Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 160,273	\$ 155,760
2000	Materials and Supplies	28,660	16,347
3000	Contractual Services	102,711	72,400
Total		\$ 291,645	\$ 244,507

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Billing Supervisor	14	1	1
Billing Clerk	5	3	3
Total		4	4

FINANCIAL HIGHLIGHTS

FY 2014 reflects a reduction in technology services. These services are budgeted in the IT Maintenance program (Internal Services Fund 613)



211 - Utility Fund/Utility Billing Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
6005-00-1001	Salaries	124,413	123,425	116,190	121,535
6005-00-1006	Longevity	3,920	3,570	3,556	3,956
6005-00-1007	Extra Help	1,961	0	0	0
6005-00-1009	TMRS	18,490	23,740	18,899	20,669
6005-00-1011	FICA	9,546	9,539	8,957	9,600
6005-00-1020	Pension Expense	3,780	0	0	0
	Total Personnel	162,109	160,273	147,602	155,760
Supplies					
6005-00-2100	General Office Supplies	947	1,417	1,200	1,200
6005-00-2125	Miscellaneous Supplies	1,152	1,905	800	8,200
6005-00-2150	Computer Replacement Accruals	0	6,932	6,932	1,800
6005-00-2151	IT Maintenance Fees	0	18,406	18,406	5,147
	Total Supplies	2,099	28,660	27,338	16,347
Contractual Services					
6005-00-3100	Contract Services	74,005	61,000	61,000	61,000
6005-00-3170	Professional Development	1,295	160	400	2,150
6005-00-3180	Dues & Memberships	252	252	252	252
6005-00-3190	Communications	2,247	2,125	2,125	2,780
6005-00-3210	Postage & Freight	805	1,000	500	1,000
6005-00-3220	Printing Services	461	568	1,000	1,000
6005-00-3260	Machinery & Equipment Maint	0	0	250	500
6005-00-3270	Building/Grounds Maint	0	7,671	8,071	250
6005-00-3290	Technology Services	3,180	29,935	29,935	3,284
6005-00-3511	Radio Repairs	0	0	0	60
6005-00-3540	Vehicle Maintenance Fees	0	0	0	123.73
	Total Services	82,245	102,711	103,533	72,400
	Utility Billing Program	\$ 246,453	\$ 291,645	\$ 278,473	\$ 244,507

Impact Fee Fund



Enterprise Fund

This fund accounts for revenues collected, which are imposed on new development, to fund or recoup the costs of future capital improvement or facility expansions necessitated or attributable by such new developments.

**210- IMPACT FEES
FUND BALANCE SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Balance	\$ 1,341,539	\$ 1,492,412	\$ 1,492,412	\$ 1,679,052
Revenue Sources				
Impact Fee Revenue	148,019	140,000	215,716	175,000
Investment Earnings	2,854	2,200	3,725	3,800
Total Revenue	150,873	142,200	219,441	178,800
Total Revenues & Resources	1,492,412	1,634,612	1,711,852	1,857,852
Expenditures				
Contract Services	0	0	32,800	1,642,370
Total Expenditures	0	0	32,800	1,642,370
Excess (Deficiency) of total revenue and resources over expenditures	150,873	142,200	186,641	(1,463,570)
Ending Balance	\$ 1,492,412	\$ 1,634,612	\$ 1,679,052	\$ 215,482

Sanitation Fund



Enterprise Fund

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

**SANITATION FUND
BUDGET SUMMARY**



DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Working Capital	\$ 948,217	\$ 994,463	\$ 994,463	\$ 1,247,551
REVENUES				
Garbage Fees - Commercial	1,372,627	1,463,635	1,486,740	1,474,931
Garbage Fees - Residential	882,306	975,757	990,780	983,287
Heavy Trash Pickup	7,828	6,000	3,847	6,000
Recycle Fees	12,000	12,000	12,000	12,000
Bad Debt Expense	(5,102)	0	0	0
Interest Income	1,786	2,000	1,951	2,000
Penalty - Garbage	35,041	35,000	36,200	38,000
Other Incomes	800	1,000	876	1,000
Total Revenues	2,307,286	2,495,392	2,532,394	2,517,218
Total Revenue & Resources	3,255,503	3,489,855	3,526,857	3,764,769
EXPENDITURES				
Sanitation	1,968,062	2,044,016	2,039,877	2,054,251
Debt	9,640	115,445	26,026	29,386
Depreciation	67,661	0	0	0
Intergovernmental	215,676	213,403	213,403	223,348
Total Expenditures	2,261,040	2,372,864	2,279,306	2,306,985
Revenue Over/Under Expenditures	46,246	122,528	253,088	210,233
Ending Working Capital	\$ 994,463	\$ 1,116,991	\$ 1,247,551	\$ 1,457,784



212– Sanitation Fund

Category		Amended Budget 2012/13	Budget 2013/14
3000	Contract Services	2,044,016	2,054,251
5000	Debt Service	115,445	29,386
7000	Interfund Transfer	213,403	223,348
Total		<u>\$ 2,372,864</u>	<u>\$ 2,306,985</u>

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



212 - Sanitation Fund

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Contract Services					
6501-00-3380	Beautification	15,000	15,000	15,000	15,000
6501-00-3440	Collection Services	1,948,893	2,024,016	2,020,999	2,034,251
6501-00-3450	Disposal Fees	4,169	5,000	3,878	5,000
	Total Contract Services	\$ 1,968,062	\$ 2,044,016	\$ 2,039,877	\$ 2,054,251
Debt Service					
6501-00-5001	Principal	0	96,161	23,575	25,223
6501-00-5002	Interest	5,501	19,284	2,452	4,163
6501-00-5004	Issuance Costs	4,139	0	0	0
	Total Debt Service	9,640	115,445	26,026	29,386
Depreciation					
6501-00-6100	Depreciation	67,661	0	0	0
	Total Depreciation	67,661	0	0	0
Interfund Transfer					
6501-00-7100	Transfer to General Fund	151,985	152,413	152,413	153,713
6501-00-7105	Transfer to Utility Fund	63,691	60,990	60,990	69,635
	Total Interfund Transfer	215,676	213,403	213,403	223,348
	Sanitation	2,261,040	2,372,864	2,279,306	2,306,985

Emergency Medical Service Fund



Enterprise Fund

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

**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

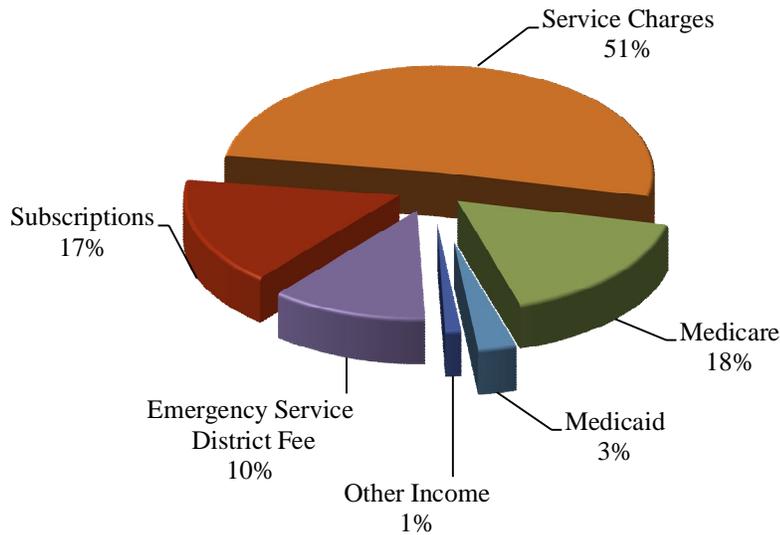


DESCRIPTION	AMENDED			
	ACTUAL 2011/12	BUDGET 2012/13	PROJECTED 2012/13	BUDGET 2013/14
Beginning Working Capital	\$ 524,656	\$ 645,098	\$ 645,098	\$ 698,454
REVENUES				
Emergency Service District Fee	215,000	215,000	223,600	223,600
Hillcrest EMS Service	12,400	12,400	12,400	12,400
Subscription Fees	312,073	320,000	316,268	310,000
Service Charges	1,089,770	980,000	972,535	980,000
Medicare	334,165	320,000	328,480	320,000
Medicaid	57,548	60,000	54,960	55,000
Interest Income	0	0	1,550	2,000
Transfer from Fund 234	1,042	2,000	1,582	1,500
Other Income	19,879	7,000	14,176	7,000
Total Revenues	2,041,877	1,916,400	1,925,551	1,911,500
Total Revenues & Resources	2,566,533	2,561,498	2,570,649	2,609,954
EXPENDITURES				
Personnel Services	1,161,777	1,236,534	1,204,980	1,228,231
Materials & Supplies	175,303	244,066	237,116	235,511
Contractual Services	377,680	377,097	372,017	383,666
Debt Service	158,414	7,531	5,192	8,151
Interfund Transfers	48,260	52,890	52,890	54,464
Other Income	0	0	0	0
Total Expenditures	1,921,435	1,918,118	1,872,195	1,910,023
Revenue Over/Under Expenditures	120,442	(1,718)	53,356	1,477
Ending Working Capital	\$ 645,098	\$ 643,380	\$ 698,454	\$ 699,931

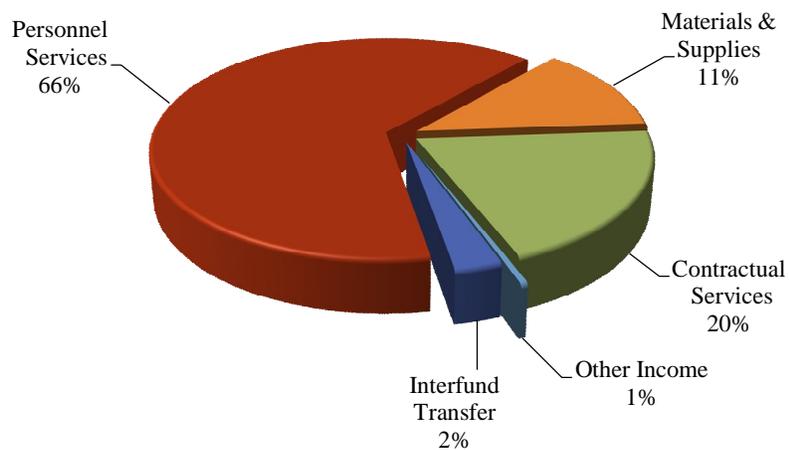


FY 2013/2014 EMS Revenues/Expenditures

Revenues by Source
\$1,911,500

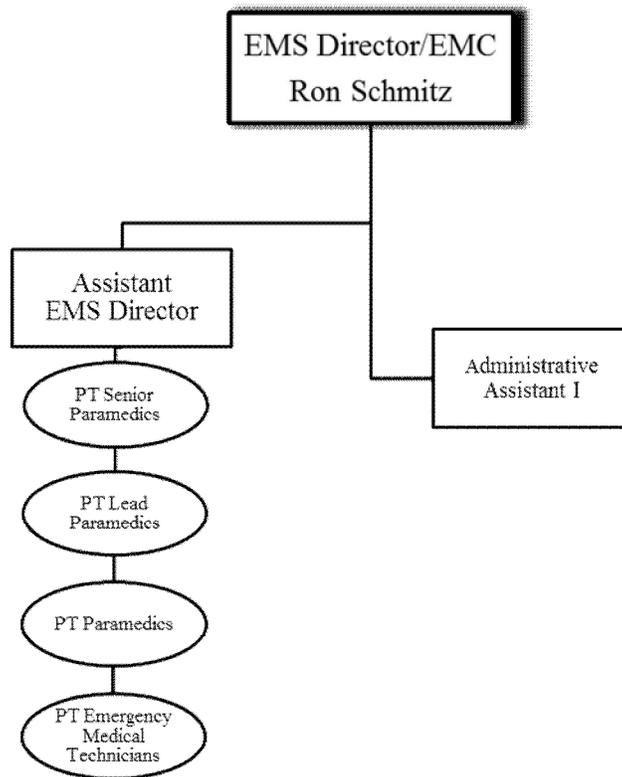


Expenditures By Function
\$1,910,023





EMS Department Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position

Emergency Medical Service
Enterprise- EMS Fund



CATEGORY		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 1,236,534	\$ 1,228,231
2000	Materials and Supplies	244,066	235,511
3000	Contractual Services	377,097	383,666
5000	Debt Service	7,531	8,151
7000	Interfund Transfers	52,890	54,464
Total		\$ 1,918,118	\$ 1,910,023

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
EMS Director	17	1	1
Assistant EMS Director	15	1	1
Administrative Assistant I	6	1	1
Total		3	3

FINANCIAL HIGHLIGHTS

FY 2014 reflected no significant budget changes.



213 - EMS Fund/EMS Department

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
3503-00-1001	Salaries	\$ 885,349	\$ 929,199	\$ 913,738	\$ 934,305
3503-00-1005	Overtime	54,975	50,000	57,756	50,000
3503-00-1006	Longevity	3,724	4,103	4,012	4,476
3503-00-1007	Extra Help	47	0	0	0
3503-00-1009	TMRS	144,182	167,627	153,608	162,718
3503-00-1011	FICA	71,762	84,452	74,714	75,580
3503-00-1017	Equipment Allowance	1,269	1,152	1,152	1,152
3503-00-1020	Pension Expense	21,114	0	0	0
3503-00-1044	YE Compensated Absences	(20,645)	0	0	0
	Total Personnel	1,161,777	1,236,534	1,204,980	1,228,231
Supplies					
3503-00-2100	General Office Supplies	5,053	6,500	6,000	6,000
3503-00-2125	Miscellaneous Supplies	7,372	7,500	7,400	7,500
3503-00-2150	Computer Replacement Accruals	4,898	12,108	12,108	6,479
3503-00-2151	IT Maintenance Fees	0	17,832	17,832	16,732
3503-00-2175	Janitorial Supplies	1,277	1,400	1,900	2,000
3503-00-2200	Foods	1,769	1,500	1,500	1,500
3503-00-2225	Medical Supplies	71,010	87,000	86,000	90,000
3503-00-2250	Uniform & Apparel	11,973	23,226	20,726	20,000
3503-00-2275	Program Supplies	1,808	2,000	1,950	1,800
3503-00-2300	Vehicle & Equipment Supplies	824	1,000	900	500
3503-00-2301	Motor Vehicle Fuel	69,319	80,000	78,000	80,000
3503-00-2350	Safety Equipment	0	4,000	2,800	3,000
	Total Supplies	175,303	244,066	237,116	235,511
Contract Services					
3503-00-3100	Contract Services	203,786	135,000	135,000	110,000
3503-00-3160	Medical Services - Pre employment	0	6,000	6,000	6,000
3503-00-3170	Professional Development	6,635	12,000	11,000	10,000
3503-00-3176	Emergency MGMT Communications	0	0	0	4,000
3503-00-3190	Communications	14,205	14,000	13,500	14,500
3503-00-3200	Utilities	8,465	13,000	13,500	11,580
3503-00-3210	Postage & Freight	953	50	10	50
3503-00-3230	Advertising	0	50	0	50
3503-00-3250	General Insurance	5,728	7,896	7,896	8,295
3503-00-3251	Workers Compensation	7,833	14,079	14,079	27,009
3503-00-3252	Group Insurance	22,345	23,650	23,650	24,360
3503-00-3260	Machinery & Equipment Maint	11,466	12,000	8,510	8,000
3503-00-3270	Building/Grounds Maint	9,835	15,252	14,752	14,000
3503-00-3290	Technology Services	1,249	6,250	6,250	1,000
3503-00-3510	Vehicle Repairs	145	0	0	0
3503-00-3511	Radio Repairs	0	0	0	3,000
3503-00-3540	Vehicle Maintenance Fees	31,969	39,586	39,586	36,360
3503-00-3550	Vehicle Maintenance Accrual	53,065	78,284	78,284	105,462
	Total Services	377,679	377,097	372,017	383,666



213 - EMS Fund/EMS Department

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Debt Service					
3503-00-5002	Interest	5,493	0	0	0
3503-00-5009	Bad Debt Expense	152,777	0	0	0
	Total Debt Service	158,270	0	0	0
Interfund Transfer					
3503-00-7100	Transfer to General Fund	48,260	52,890	52,890	54,464
	Total Interfund Transfer	48,260	52,890	52,890	54,464
Other Requirements					
9001-00-5001	Principal	0	2,790	2,790	3,488
9001-00-5002	Interest Payments	144	4,741	2,402	4,663
	Total Other Requirements	144	7,531	5,192	8,151
	EMS	\$ 1,921,435	\$ 1,918,118	\$ 1,872,195	\$ 1,910,023

Internal Service Funds



Proprietary Funds

The Internal Service Funds account for services provided to other departments of the City on a cost reimbursement basis as follows;

- *Central Shop Fund (611) is used to account for vehicle maintenance and repair services*
- *Vehicle Replacement Fund (612) is used to account for the replacement of vehicles*
- *Information Technology Maintenance Fund (613) is used to account for IT maintenance services*
- *Computer Replacement Fund (614) is used to account for the replacement of computers*

Budget Summary



Internal Service Fund 611
Central Shop Program

DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Working Capital	\$ 238,180	\$ 240,789	\$ 240,789	\$ 253,964
Revenues				
Investment Earnings	2,511	0	89	0
Intragovernmental	553,112	524,552	524,552	472,009
Other Income	3,644	0	55	0
Total Revenues	559,267	524,552	524,696	472,009
Total Revenues & Resources	797,447	765,341	765,485	725,973
EXPENDITURES				
Personnel Services	218,109	176,264	174,278	198,352
Materials & Supplies	159,441	166,141	169,940	170,213
Contractual Services	179,107	182,932	167,304	229,644
Total Expenditures	556,655	525,336	511,522	598,209
Total Operating Expenditures	556,655	525,336	511,521	598,209
Revenue Over/(Under) Expenditures	2,611	(784)	13,174	(126,200)
Ending Working Capital	\$ 240,789	\$ 240,006	\$ 253,964	\$ 127,764



611- Internal Service Fund/Central Shop Program

CATEGORY		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	\$ 176,264	\$ 198,352
2000	Materials and Supplies	166,141	170,213
3000	Contractual Services	182,932	229,644
Total		\$ 525,336	\$ 598,209

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fleet Maintenance Supervisor	12	1	1
Mechanic III	9	1	1
Mechanic II	8	1	1
Mechanic I	7	1	1
Total		4	4



611- Internal Service Fund/Central Shop Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
8001-00-1001	Salaries	166,587	133,802	135,950	149,923
8001-00-1005	Overtime	5,639	4,900	1,356	3,500
8001-00-1006	Longevity	3,261	1,560	1,130	1,511
8001-00-1009	TMRS	27,513	20,779	22,636	26,320
8001-00-1011	FICA	12,951	10,384	10,877	12,225
8001-00-1016	Certification & Education	2,460	2,152	1,472	1,872
8001-00-1017	Equipment Allowance	2,500	2,688	2,281	3,000
8001-00-1020	Pension Expense	5,406	0	0	0
8001-00-1044	YE Compensated Absences	(8,208)	0	(1,423)	0
	Total Personnel	218,109	176,264	174,278	198,352
Supplies					
8001-00-2100	General Office Supplies	128	1,550	350	1,550
8001-00-2125	Miscellaneous Supplies	26,509	5,800	5,300	5,800
8001-00-2150	Computer Replacement Accruals	0	4,683	4,682	1,200
8001-00-2151	IT Maintenance Fees	0	0	0	1,563
8001-00-2175	Janitorial Supplies	310	500	350	500
8001-00-2250	Uniform & Apparel	170	300	200	300
8001-00-2300	Vehicle & Equipment Supplies	127,054	144,009	150,508	150,000
8001-00-2301	Motor Vehicle Fuel	3,596	7,200	7,200	7,200
8001-00-2350	Safety Equipment	0	500	100	500
8001-00-2425	Chemicals & Insecticides	18	100	50	100
8001-00-2550	Welding Supplies	1,656	1,500	1,200	1,500
	Total Supplies	159,441	166,141	169,940	170,213
Contractual Services					
8001-00-3100	Contract Services	4,382	2,000	1,000	1,000
8001-00-3170	Professional Development	1,529	2,500	500	2,500
8001-00-3180	Dues & Membership	133	500	50	500
8001-00-3190	Communications	3,338	3,615	3,615	4,956
8001-00-3200	Utilities	350	420	420	525
8001-00-3210	Postage & Freight	65	100	25	100
8001-00-3250	General Insurance	26,297	40,977	40,976	43,026
8001-00-3251	Workers' Compensation	2,795	5,839	5,838	5,429
8001-00-3252	Group Insurance	37,816	38,108	38,108	39,251
8001-00-3260	Machinery & Equipment Maint	5,209	5,800	5,800	18,995
8001-00-3262	Radio Airtime	0	0	0	34,578
8001-00-3270	Buildings & Grounds Maint	455	1,800	200	1,800
8001-00-3290	Technology Services	13,568	151	150	0
8001-00-3310	Wrecker Fees	0	3,000	1,000	3,000
8001-00-3320	Uniform Rental	2,731	3,200	2,200	3,200
8001-00-3460	Hazardous Waste Removal	522	3,000	2,000	3,000
8001-00-3470	Regulatory Inspection Fees	284	550	550	550
8001-00-3510	Vehicle Repairs	76,552	66,625	60,125	58,950
8001-00-3511	Radio Repairs	0	0	0	1,050
8001-00-3550	Vehicle Replacement Accruals	3,080	4,747	4,747	7,234
	Total Services	179,107	182,932	167,304	229,644
Depreciation					
8001-00-6100	Depreciation Expense	4,246	0	0	0
	Total Depreciation	4,246	0	0	0
	Central Shop	\$ 560,901	\$ 525,336	\$ 511,522	\$ 598,209



Budget Summary

Internal Service Fund 612 Vehicle Replacement Program

DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Working Capital	\$ 825,452	\$ 873,594	\$ 873,594	\$ 817,336
Revenues				
Interest Income	1,453	0	1,184	0
Intragovernmental	279,877	427,487	249,367	538,291
Sale of Assets	40,280	0	0	0
Other Income	7,072	0	3,680	0
Total Revenues	328,682	427,487	254,231	538,291
Total Revenues & Resources	1,154,134	1,301,081	1,127,825	1,355,627
EXPENDITURES				
Supplies	14,229	24,629	0	0
Capital Outlay	0	310,489	310,489	215,157
Depreciation	266,310	0	0	0
Total Expenditures	280,539	335,118	310,489	215,157
Revenue Over/(Under) Expenditures	48,142	92,369	(56,258)	323,134
Ending Working Capital	\$ 873,594	\$ 965,964	\$ 817,336	\$ 1,140,470

612- Internal Service Fund/Vehicle Replacement Program



Category		Amended Budget 2012	Budget 2013/14
2000	Materials & Supplies	24,629	0
4000	Capital Outlay	310,489	215,157
Total		\$ 335,118	\$ 215,157

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



612 - Vehicle Replacement Fund/Vehicle Replacement Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Materials & Supplies					
8002-00-2300	Vehicle Equipment Supplies	14,229	24,629	0	0
	Total Materials & Supplies	14,229	24,629	0	0
Capital Outlay					
8002-00-4250	Motor Vehicles	0	310,489	310,489	215,157
	Total Capital Outlay	0	310,489	310,489	215,157
Depreciation					
8002-00-6100	Depreciation	266,310	0	0	0
	Total Depreciation	266,310	0	0	0
	Vehicle Replacement	\$ 280,539	\$ 335,118	\$ 310,489	\$ 215,157



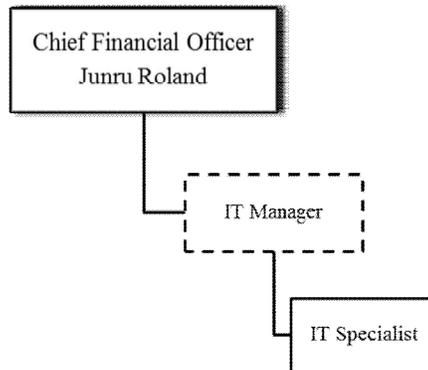
Budget Summary

Internal Service Fund 613
IT Maintenance Program

DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Working Capital	50,000	24,965	24,965	0
Revenues				
Intragovernmental	0	375,932	375,932	418,622
Total Revenues	0	375,932	375,932	418,622
Total Revenues & Resources	50,000	400,897	400,897	418,622
EXPENDITURES				
Salaries	0	67,448	75,462	70,105
Materials & Supplies	21,505	6,188	6,188	8,300
Contractual Services	3,532	360,797	290,750	340,216
	0	0	24,527	0
Total Expenditures	25,036	434,433	396,927	418,622
Revenue Over/(Under) Expenditures	(25,036)	(58,501)	(20,995)	0
Ending Working Capital	24,965	(33,536)	0	0



Finance- IT Maintenance Program Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position

613- Internal Service Fund/IT Maintenance Program



Category		Amended Budget 2012/13	Budget 2013/14
1000	Personnel Services	67,448	70,105
2000	Materials & Supplies	6,188	8,300
3000	Contractual Services	360,797	340,216
Total		\$ 434,433	\$ 418,622

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
IT Specialist	13	1	1
		1	1

FINANCIAL HIGHLIGHTS

FY 2014 reflects a slight decrease in Contract Services.



613- IT Maintenance Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Personnel					
2505-00-1001	Salaries	0	50,418	56,894	52,415
2505-00-1006	Longevity	0	565	574	661
2505-00-1009	TMRS	0	8,689	9,722	9,170
2505-00-1011	FICA	0	4,176	4,672	4,259
2505-00-1018	Auto Allowance	0	3,600	3,600	3,600
	Total Personnel	0	67,448	75,462	70,105
Supplies					
2505-00-2100	General Office Supplies	0	2,200	2,200	0
2505-00-2125	Miscellaneous Supplies	0	3,988	3,988	8,300
		21,505	0	0	0
	Total Supplies	21,505	6,188	6,188	8,300
Contractual Services					
2505-00-3100	Contract Services	0	33,000	15,000	20,000
2505-00-3170	Professional Development	0	6,000	6,000	6,000
2505-00-3190	Communications	0	3,800	4,068	4,204
2505-00-3210	Postage & Freight	0	50	0	50
2505-00-3251	Workers Compensation	0	0	0	297
2505-00-3252	Group Insurance	0	0	0	8,240
2505-00-3260	Utilities	0	4,350	6,000	5,000
2505-00-3290	Technology Services	3,532	313,597	259,683	296,425
	Total Services	3,532	360,797	290,751	340,216
Interfund Transfers					
2505-00-7147	Transfer to Fund 614	0	0	24,527	0
	Total Supplies	0	0	24,527	0
	IT Maintenance Program	\$25,036	\$434,433	\$396,927	\$ 418,622

Budget Summary



Internal Service Fund 614
Computer Replacement Program

DESCRIPTION	ACTUAL 2011/12	AMENDED BUDGET 2012/13	PROJECTED YEAR END 2012/13	BUDGET 2013/14
Beginning Cash Balance	\$ -	\$ 26,759	\$ 26,759	\$ 145,772
Revenues				
Intragovernmental	26,759	170,696	196,223	92,821
Total Revenues	26,759	170,696	196,223	92,821
Total Revenues & Resources	26,759	197,455	222,982	238,593
EXPENDITURES				
Materials & Supplies	0	64,680	40,370	88,880
Capital Outlay	0	0	36,840	19,500
Total Expenditures	0	64,680	77,210	108,380
Revenue Over/(Under) Expenditures	26,759	106,016	119,013	(15,559)
Ending Cash Balance	\$ 26,759	\$ 132,775	\$ 145,772	\$ 130,213



614- Internal Service Fund/Computer Replacement Program

Category		Amended Budget 2012/13	Budget 2013/14
2000	Materials & Supplies	64,680	88,880
4000	Capital Outlay	0	19,500
Total		\$ 64,680	\$ 108,380



614- Computer Replacement Program

Account	Description	Actual 2011/12	Amended Budget 2012/13	Forecast 2012/13	Budget 2013/14
Supplies					
2506-00-2150	Computer Replacement Acruals	0	64,680	40,370	88,880
	Total Supplies	0	64,680	40,370	88,880
Capital Outlay					
2506-00-4150	Machinery & Equipment	0	0	36,840	19,500
	Total Supplies	0	0	36,840	19,500
	IT Maintenance Program	\$ 0	\$ 64,680	\$ 77,210	\$ 108,380

Debt Service

This section is a representation of all long-term debt requirements as follows;

- ◆ *The debt service fund (411) is used to account for the payment of principal and interest on all general obligation bonds and other long-term debt of the City, where the primary source of revenue is property taxes.*
- ◆ *Self-supporting long-term debt and other obligations financed by proprietary funds.*

Legal Debt Margin for General Obligations:

Rules promulgated by the Office of the Attorney General of Texas stipulate that such Office will not approve tax bonds of any city unless the city can demonstrate its ability to pay debt service requirements on all outstanding tax debt, including the issue to be approved, from a tax levy of \$1.50 per \$100 of valuation, based on 90% collection of the tax. Assuming the maximum tax rate for debt service of \$1.50 on the 2013 taxable assessed valuation of \$959,353,423 at 90% collection, tax revenue of \$12,951,271 would be produced.

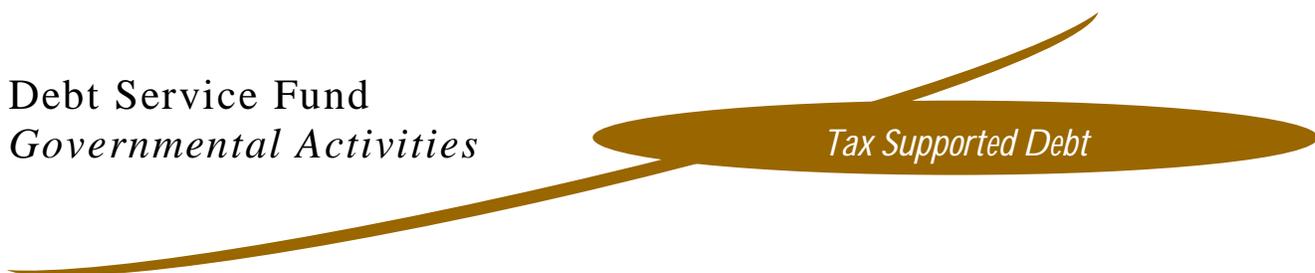
<i>City's total outstanding debt</i>	<i>\$27,374,000</i>
<i>Less Self Supporting debt from Hotel, Sanitation and Utility</i>	<i><u>- 16,661,298</u></i>
<i>Net Tax Supporting Debt Outstanding</i>	<i><u>\$ 10,712,702</u></i>



Outstanding Issues and Source of Payment Allocation

Debt Issues	Par Amount Remaining after 9/30/2013	General Fund	Water & Sewer	Sanitation	Hotel	EMS	Total
General Obligation Refunding Bonds, Series 2002A	\$ 35,000	43.34%	54.93%	1.73%	0.00%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2006A	\$ 185,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
W&SS Revenue & Refunding Bonds, Series 2005	\$ 4,925,000	0.00%	100.00%	0.00%	0.00%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2006B	\$ 545,000	0.00%	100.00%	0.00%	0.00%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2006C	\$ 165,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
Tax Notes, Series 2007	\$ 134,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
General Obligation Refunding Bonds, Series 2011	\$ 6,940,000	46.04%	50.50%	2.06%	1.40%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2011	\$ 4,660,000	92.42%	4.79%	0.00%	0.00%	2.79%	100%
General Obligation Refunding Bonds, Series 2012	\$ 8,550,000	17.27%	82.73%	0.00%	0.00%	0.00%	100%
Tax Notes, Series 2013	\$ 1,235,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
	<u>\$ 27,374,000</u>						

Debt Service Fund
Governmental Activities



Tax Supported Debt

The Debt Service Fund (209) is used to account for the payment of principal and interest on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes.

The Utility Fund Debt Obligation Fund (209) is used to account for payment of principal & interest on all utility related debt paid from Water & Sewer revenues.



Budget Summary

Fund 411– Debt Service Fund
Tax Supported Debt

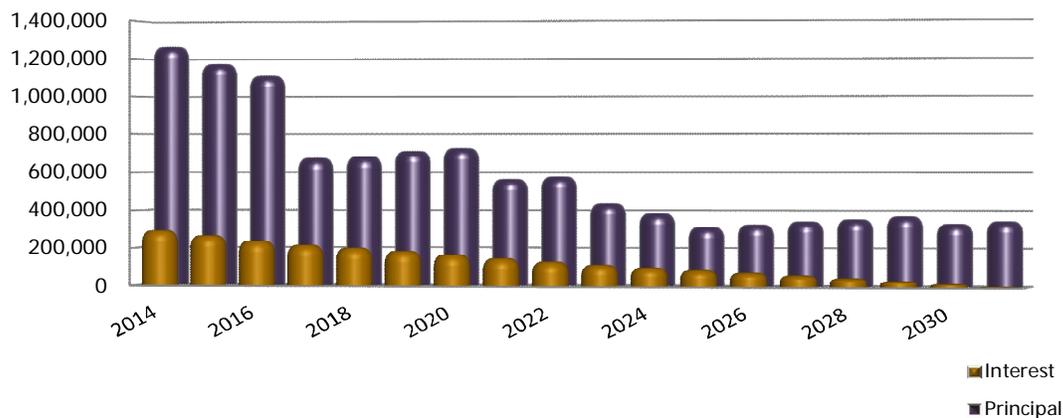
Description	Actual 2011/2012	Estimated 2012/2013	Budget 2013/2014
Beginning Fund Balance	\$ 409,223	\$ 99,776	\$ 106,258
REVENUE			
Current Property Taxes	1,145,306	1,257,360	1,516,201
Delinquent Property Taxes	20,304	25,000	30,943
Penalty & Interest	16,259	16,000	17,000
Rendition Penalty	1,858	1,300	1,300
Interest Income	1,126	300	350
Transfer from Utility Fund	0	200,000	0
Transfer from GFA	0	0	0
Bond Proceeds	1,597,055	0	0
Total Revenue	2,781,906	1,499,960	1,565,794
Total Revenues & Resources	3,191,129	1,599,736	1,672,052
EXPENDITURES			
Principal	1,039,876	1,189,962	1,267,127
Interest	412,582	301,917	293,917
Agent Fees	13,009	1,600	3,500
Capital Lease Payments	15,595	0	0
Other Debt Issuance Cost	22,373	0	0
Other Financing Sources			
Premium on Refunding Bond	(5,112)	0	0
Escrow Agent	1,593,033	0	0
Total Expenditures	3,091,355	1,493,479	1,564,544
Revenue Over/(Under) Expenditures	(309,449)	6,481	1,250
Ending Fund Balance	\$ 99,776	\$ 106,258	\$ 107,508



Amortization Schedule

Fund 411– Debt Service Fund
Tax Supported Debt

	Fiscal Year	Principal	Interest	Annual Debt Service
2014	2013/2014	1,267,127	293,017	1,560,144
2015	2014/2015	1,175,603	267,006	1,442,609
2016	2015/2016	1,112,008	238,716	1,350,724
2017	2016/2017	674,717	217,575	892,292
2018	2017/2018	682,900	202,837	885,737
2019	2018/2019	710,846	186,560	897,406
2020	2019/2020	725,952	168,524	894,476
2021	2020/2021	567,460	149,424	716,884
2022	2021/2022	579,867	132,430	712,297
2023	2022/2023	438,046	116,607	554,653
2024	2023/2024	385,402	102,544	487,946
2025	2024/2025	314,058	89,430	403,488
2026	2025/2026	327,921	76,590	404,511
2027	2026/2027	344,086	63,150	407,236
2028	2027/2028	355,630	49,156	404,786
2029	2028/2029	371,795	34,607	406,402
2030	2029/2030	332,712	20,517	353,229
2031	2030/2031	346,575	6,932	353,507
Grand Total		\$ 10,712,702	\$ 2,415,615	\$ 13,128,330





GO Long Term Debt Requirements

Fund 411– Debt Service Fund *Tax Supported Debt*

DEBT ISSUED	BALANCE OUTSTANDING 09/30/13	PRINCIPAL	INTEREST	TOTAL REQUIRED
G.O Refunding Bonds, Series 2002A	15,169	15,169	303	15,472
Series 2006A, Certificates of Obligation	185,000	90,000	5,600	95,600
Series 2006C, Certificates of Obligation	165,000	80,000	5,000	85,000
Series 2007, Tax Notes	134,000	134,000	2,673	136,673
Series 2011, Certificate of Obligation	4,306,772	115,525	151,211	266,736
Series 2011, GO Refunding Bonds	3,195,176	550,178	92,771	642,949
Series 2012, General Obligation Refunding	1,476,585	112,255	19,586	131,841
Series 2013, Tax Notes	1,235,000	170,000	15,873	185,873
TOTAL	\$ 10,712,702	\$ 1,267,127	\$ 293,017	\$ 1,560,144

G. O. LONG-TERM DEBT OVERVIEW
Tax Supported Debt Service



The City of Alvin has no statutory 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.

As of September 30, 2013, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2002A, General Obligation Refunding Bonds	15,169
Series 2011, General Obligation Refunding Bonds	3,195,176
Series 2012, General Obligation Refunding	1,476,585
Bonds	<u>\$ 4,686,930</u>
<u>Certificates of Obligation</u>	
Series 2006A, Certificate of Obligations	185,000
Series 2006C, Certificate of Obligations	165,000
Series 2011, Certificate of Obligations	4,306,772
Certificates of Obligation	<u>\$ 4,656,772</u>
<u>Tax Notes</u>	
Series 2007, TAN Notes	134,000
Series 2013, TAN Notes	1,235,000
Tax Notes	<u>\$ 1,369,000</u>
Total General Long-Term Debt	<u>\$ 10,712,702</u>



Tax Supported Debt Service Fund

City of Alvin, Series 2002A, General Obligation Refunding Bonds

Date of Issuance: 12/1/2002

Original Issue: \$6,425,000 (43.34% Debt Service, 54.93% Utility Fund, 1.73% Sanitation)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	15,169	303	15,472
Total	\$ 15,169	\$ 303	\$ 15,472

Purpose of Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding Combination Tax & Revenue Certificates of Obligation, Series 1988, Combination Tax & Revenue Certificates of Obligation, Series 1992, General Obligation Bonds, Series 1992A, Taxable General Obligation Refunding Bonds, Series 1992B, General Obligation Refunding Bonds, Series 1993, Combination Tax & Revenue Certificates of Obligation, Series 1995 and Combination Tax & Revenue Certificates of Obligation, Series 1996 (the "Refunded Obligations").



Tax Supported Debt Service Fund

City of Alvin, Series 2006A, Certificates of Obligation

Date of Issuance: 9/19/2006

Original Issue: \$1,475,000 (100% DS)

Interest Rate: 4.00% - 4.10%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/14	90,000	5,600	95,600
2014/15	95,000	1,900	96,900
Total	\$ 185,000	\$ 7,500	\$ 192,500

Purpose of Bonds

Proceeds from the sale of the Series A Certificates will be used for (i) the construction and improvements of a City fire station, (ii) purchase of City fire vehicles, (iii) purchase of EMS equipment; and (iv) paying cost of issuance related to the Series A Certificates.



Tax Supported Debt Service Fund

City of Alvin, Series 2006C, Certificates of Obligation

Date of Issuance: 9/1/2006

Original Issue: \$1,305,000 (100% DS)

Interest Rate: 4.00% - 4.10%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	80,000	5,000	85,000
2014/2015	85,000	1,700	86,700
Total	\$ 165,000	\$ 6,700	\$ 171,700

Purpose of Bonds

Proceeds from the sale of the Series C Certificates will be used for (i) improvements to City parks and recreation facilities, and (ii) paying costs of issuance related to the Series C Certificates.



Tax Supported Debt Service Fund

City of Alvin, Series 2007, Tax Notes

Date of Issuance: 3/1/2007

Original Issue: \$835,000 (100% DS)

Interest Rate: 3.99% - 3.99%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	134,000	2,673	136,673
Total	\$ 134,000	\$ 2,673	\$ 136,673

Purpose of Bonds

Proceeds from the Series 2007 Tax Notes will be used for the purpose of constructing improvements to the City's fire station, purchasing firefighting equipment, rolling stock and technology equipment and to pay the related costs of issuance for the Notes.



Tax Supported Debt Service Fund

City of Alvin, Series 2011, Tax & Revenue Certificates of Obligation

Date of Issuance: 6/1/2011

Original Issue: \$4,835,000 (Debt Service 92.42%, Utility Fund 4.79%, EMS Fund 2.79%)

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	115,525	151,211	266,736
2014/2015	161,735	147,745	309,480
2015/2016	92,420	144,568	236,988
2016/2017	194,082	140,502	334,584
2017/2018	198,703	134,610	333,313
2018/2019	207,945	128,510	336,455
2019/2020	217,187	122,133	339,320
2020/2021	226,429	115,479	341,908
2021/2022	235,671	108,547	344,218
2022/2023	249,534	100,334	349,868
2023/2024	258,776	90,803	349,579
2024/2025	268,018	80,590	348,608
2025/2026	281,881	69,592	351,473
2026/2027	295,744	58,040	353,784
2027/2028	304,986	46,025	351,011
2028/2029	318,849	33,548	352,397
2029/2030	332,712	20,517	353,229
2030/2031	346,575	6,932	353,507
Total	\$ 4,306,772	\$ 1,699,686	\$ 6,006,458

Purpose of Bonds

Proceeds from the sale of the Certificates will be used for (i) paying all or any part of the costs associated with the construction and equipment of an animal control facility; the construction, renovation and equipment of parks and park facilities; the purchase of land adjacent to National Oak Park for park purposes; the purchase of land adjacent to the State Highway 35 Bypass for a convention, community or conference center, and related facilities and/or park purposes; the renovation and equipment of City Hall; the renovation and equipment of the City public works building and related facilities; the renovation and equipment of the City museum; the construction, renovation and equipment of City public safety facilities; the construction, improvement and equipment of downtown streets, sidewalks and drainage, including lighting and signage; the purchase of communications equipment, machinery and supplies for City departments; the construction of improvements to the City's interdepartmental communications system; the purchase of computer equipment, machinery and supplies for City departments; and the cost of professional services incurred in connection therewith, and (ii) paying the costs of issuing the Certificates.



Tax Supported Debt Service Fund

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	550,178	92,771	642,949
2014/2015	566,292	80,190	646,482
2015/2016	702,110	62,580	764,690
2016/2017	151,932	49,769	201,701
2017/2018	149,630	45,246	194,876
2018/2019	165,744	39,686	205,430
2019/2020	165,744	33,057	198,801
2020/2021	179,556	26,151	205,707
2021/2022	181,858	18,922	200,780
2022/2023	66,758	13,950	80,708
2023/2024	71,362	11,188	82,550
2024/2025	46,040	8,840	54,880
2025/2026	46,040	6,998	53,038
2026/2027	48,342	5,110	53,452
2027/2028	50,644	3,131	53,775
2028/2029	52,946	1,059	54,005
Total	\$ 3,195,176	\$ 498,648	\$ 3,693,824

Purpose of the Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.



Tax Supported Debt Service Fund

City of Alvin, Series 2012 General Obligation Refunding Bonds

Date of Issuance: 5/17/2012

Original Issue: \$9,245,000

(17.27% Debt Service, 82.73% Enterprise Debt)

Interest Rate: 1.00% - 2.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	112,255	19,586	131,841
2014/2015	97,576	18,537	116,113
2015/2016	142,478	17,337	159,814
2016/2017	153,703	15,856	169,559
2017/2018	154,567	14,315	168,881
2018/2019	157,157	12,560	169,717
2019/2020	158,021	10,392	168,413
2020/2021	161,475	7,794	169,269
2021/2022	162,338	4,961	167,299
2022/2023	121,754	2,323	124,076
2023/2024	55,264	553	55,817
Total	\$ 1,476,585	\$ 124,213	\$ 1,600,798

Purpose of Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding Tax & Revenue Certificates of Obligation, Series 2006A; Tax & Revenue Certificates of Obligation, Series 2006B; Tax & Revenue Certificates of Obligation, Series 2006C; and Wastewater & Sewer System Revenue Bonds, Series 2001.



Tax Supported Debt Service Fund

City of Alvin, Series 2013 Tax Notes

Date of Issuance: 7/10/2013

Original Issue: \$1,235,000 (100% DS)

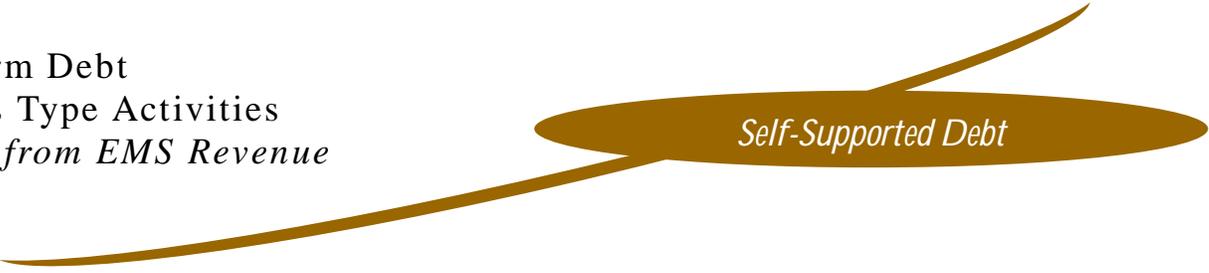
Interest Rate: 1.59%

Fiscal Year	Principal	Interest	Annual Debt Service
9/30/2014	170,000	15,873	185,873
9/30/2015	170,000	16,934	186,934
9/30/2016	175,000	14,231	189,231
9/30/2017	175,000	11,448	186,448
9/30/2018	180,000	8,666	188,666
9/30/2019	180,000	5,804	185,804
9/30/2020	185,000	2,942	207,942
Total	\$ 1,235,000	\$ 75,898	\$ 1,310,898

Purpose of Bonds

Proceeds from the sale of the Notes will be used for (1) the purchase of land for and the construction and equipment of public safety facilities; (2) the purchase of land for and the construction and equipment of parks and recreational facilities; (3) the construction or reconstruction and equipment of an animal control facility; and (4) the costs of professional services and the issuance of the Notes.

Long-term Debt
Business Type Activities
Payable from EMS Revenue



Self-Supported Debt

The City of Alvin has no statutory debt limit. In June, 2011 the City of Alvin issued Tax and Revenue Certificates of Obligation. As of September 30, 2013, the following long-term debt issue is;

Debt Issue	Principal Balance
<u>Certificate of Obligation</u>	
Series 2011, Tax & Revenue Certificates of Obligation	130,014
Certificates of Obligation	<u>\$ 130,014</u>
Total Debt payable from W/S Revenue	<u>\$ 130,014</u>

Long-Term Debt

Payable from EMS Revenue



City of Alvin, Series 2011, Tax & Revenue Certificates of Obligation

Date of Issuance: 6/1/2011

Original Issue: \$4,835,000 (Debt Service 92.42%, Utility Fund 4.79%, EMS Fund 2.79%)

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	3,488	4,565	8,052
2014/2015	4,883	4,460	9,343
2015/2016	2,790	4,364	7,154
2016/2017	5,859	4,241	10,100
2017/2018	5,999	4,064	10,062
2018/2019	6,278	3,879	10,157
2019/2020	6,557	3,687	10,243
2020/2021	6,836	3,486	10,322
2021/2022	7,115	3,277	10,391
2022/2023	7,533	3,029	10,562
2023/2024	7,812	2,741	10,553
2024/2025	8,091	2,433	10,524
2025/2026	8,510	2,101	10,610
2026/2027	8,928	1,752	10,680
2027/2028	9,207	1,389	10,596
2028/2029	9,626	1,013	10,638
2029/2030	10,044	619	10,663
2030/2031	10,463	209	10,672
Total	\$ 130,014	\$ 51,311	\$ 181,325

Purpose of Bonds

Proceeds from the sale of the Certificates will be used for (i) paying all or any part of the costs associated with the construction and equipment of an animal control facility; the construction, renovation and equipment of parks and park facilities; the purchase of land adjacent to National Oak Park for park purposes; the purchase of land adjacent to the State Highway 35 Bypass for a convention, community or conference center, and related facilities and/or park purposes; the renovation and equipment of City Hall; the renovation and equipment of the City public works building and related facilities; the renovation and equipment of the City museum; the construction, renovation and equipment of City public safety facilities; the construction, improvement and equipment of downtown streets, sidewalks and drainage, including lighting and signage; the purchase of communications equipment, machinery and supplies for City departments; the construction of improvements to the City's interdepartmental communications system; the purchase of computer equipment, machinery and supplies for City departments; and the cost of professional services incurred in connection therewith, and (ii) paying the costs of issuing the Certificates.

Long-term Debt
Business Type Activities
Payable from Sanitation Revenue

Self-Supported Debt

The City of Alvin has no statutory 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.

As of September 30, 2013, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2002A, General Obligation Refunding Bonds	606
Series 2011, General Obligation Refunding Bonds	142,964
Bonds	<u>\$ 143,570</u>
Total General Long-Term Debt	<u>\$ 143,570</u>

Long Term Debt
payable from Sanitation Revenue



City of Alvin, Series 2002A, General Obligation Refunding Bonds

Date of Issuance: 12/1/2002

Original Issue: \$6,425,000 (43.34% Debt Service, 54.93% Utility Fund, 1.73% Sanitation)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	606	12	618
Total	\$ 606	\$ 12	\$ 618

Purpose of Bonds

The proceeds will be used to refund the principal of and interest on certain of the City's outstanding Combination Tax & Revenue Certificates of Obligation, Series 1988, Combination Tax & Revenue Certificates of Obligation, Series 1992, General Obligation Bonds, Series 1992A, Taxable General Obligation Refunding Bonds, Series 1992B, General Obligation Refunding Bonds, Series 1993, Combination Tax & Revenue Certificates of Obligation, Series 1995 and Combination Tax & Revenue Certificates of Obligation, Series 1996 (the "Refunded Obligations").



Long Term Debt
payable from Sanitation Revenue

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013-2014	25,223	4,163	29,386
2014-2015	25,338	3,588	28,926
2015-2016	31,415	2,800	34,215
2016-2017	6,798	2,227	9,025
2017-2018	6,695	2,024	8,719
2018-2019	7,416	1,776	9,192
2019-2020	7,416	1,479	8,895
2020-2021	8,034	1,170	9,204
2021-2022	8,137	847	8,984
2022-2023	2,987	624	3,611
2023-2024	3,193	501	3,694
2024-2025	2,060	396	2,456
2025-2026	2,060	313	2,373
2026-2027	2,163	229	2,392
2027-2028	2,266	140	2,406
2028-2029	2,369	47	2,416
Total	143,570	22,323	165,893

Purpose of the Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.

Long Term Debt
 Business Type Activities
 Payable from Water/Sewer Revenue

Self Supporting Debt

The City of Alvin has no statutory 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.

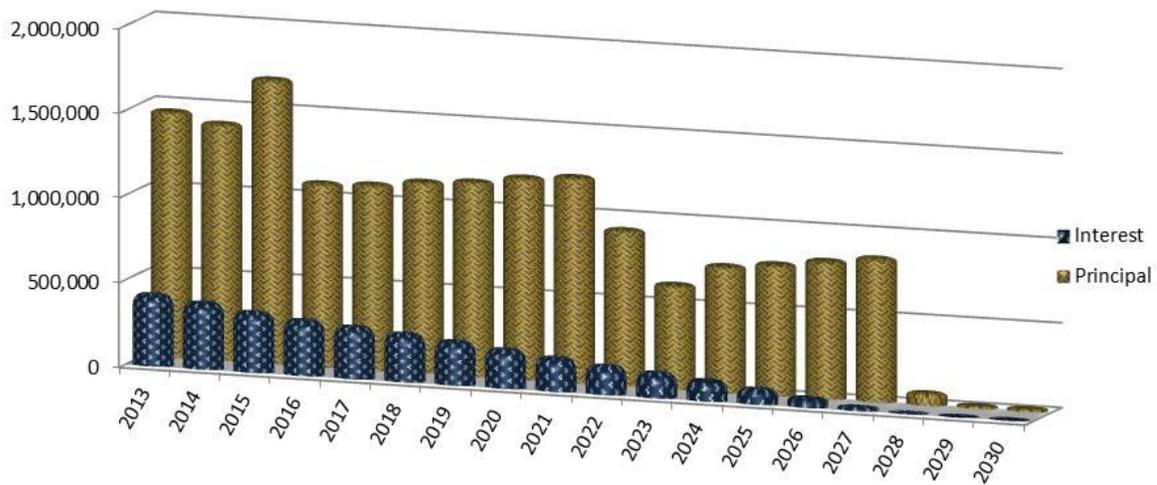
As of September 30, 2013, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2002A, General Obligation Refunding Bonds	19,226
Series 2011, General Obligation Refunding Bonds	3,504,700
Series 2012, General Obligation Refunding Bonds	7,073,415
GO Bonds	<u>\$10,597,341</u>
<u>Revenue Bonds</u>	
Series 2005, Revenue Refunding Bonds	4,925,000
Revenue Bonds	<u>\$ 4,925,000</u>
<u>Certificate of Obligation</u>	
Series 2006B, Certificates of Obligation	545,000
Series 2011, Tax & Revenue Certificates of Obligation	223,214
Certificates of Obligation	<u>\$ 768,214</u>
Total Debt payable from W/S Revenue	<u>\$ 16,290,555</u>

Long-Term Debt
Payable from Water/Sewer Revenue
 Amortization Schedule- Grand Total of All Debt



Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	1,456,434	423,744	1,880,178
2014/2015	1,401,958	392,453	1,794,411
2015/2016	1,682,438	356,624	2,039,062
2016/2017	1,088,006	327,267	1,415,273
2017/2018	1,099,858	307,417	1,407,275
2018/2019	1,135,421	285,094	1,420,515
2019/2020	1,155,037	259,210	1,414,247
2020/2021	1,197,212	230,444	1,427,656
2021/2022	1,219,352	199,684	1,419,036
2022/2023	924,405	171,467	1,095,872
2023/2024	621,423	148,930	770,353
2024/2025	749,391	123,532	872,923
2025/2026	780,110	91,713	871,823
2026/2027	818,353	58,092	876,445
2027/2028	851,357	22,589	873,946
2028/2029	74,601	2,901	77,502
2029/2030	17,244	1,063	18,307
2030/2031	17,963	359	18,322
Grand Total	\$ 16,290,555	\$ 3,402,583	\$ 19,693,138



Long-Term Debt
Payable from Water/Sewer Revenue



City of Alvin, Series 2002A, General Obligation Refunding Bonds

Date of Issuance: 12/1/2002

Original Issue: \$6,425,000 (54.93% Payable from W/S Revenue)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	19,226	385	19,611
Total	\$ 19,226	\$ 385	\$ 19,611

Purpose of Bonds

The proceeds will be used to refund the principal of and interest on certain of the City's outstanding Combination Tax & Revenue Certificates of Obligation, Series 1988, Combination Tax & Revenue Certificates of Obligation, Series 1992, General Obligation Bonds, Series 1992A, Taxable General Obligation Refunding Bonds, Series 1992B, General Obligation Refunding Bonds, Series 1993, Combination Tax & Revenue Certificates of Obligation, Series 1995 and Combination Tax & Revenue Certificates of Obligation, Series 1996 (the "Refunded Obligations").



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2005, Revenue Refunding Bonds

Date of Issuance: 12/1/2005

Original Issue: \$4,965,000 (100% payable from W/S Revenue)

Interest Rate: 4.00% - 4.30%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	25,000	203,438	228,438
2014/2015	25,000	202,438	227,438
2015/2016	225,000	197,438	422,438
2016/2017	175,000	189,438	364,438
2017/2018	185,000	182,238	367,238
2018/2019	190,000	174,738	364,738
2019/2020	205,000	166,838	371,838
2020/2021	215,000	158,438	373,438
2021/2022	230,000	149,538	379,538
2022/2023	255,000	139,838	394,838
2023/2024	265,000	129,305	394,305
2024/2025	685,000	109,659	794,659
2025/2026	715,000	80,430	795,430
2026/2027	750,000	49,478	799,478
2027/2028	780,000	16,770	796,770
Total	\$ 4,925,000	\$ 2,150,022	\$ 7,075,022

Purpose of Bonds

The Bonds were issued for the purpose of (i) refunding a portion of the City's outstanding Water & Sewer System Revenue Bonds, Series 2000; and (ii) expanding and improving the water and sewer system; (iii) funding a debt service reserve through the purchase of a reserve fund surety policy; and (iv) paying costs of issuance on the Bonds.



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2006B, Certificates of Obligation

Date of Issuance: 9/1/2006

Original Issue: \$4,185,000 (100% payable from W/S Revenue)

Interest Rate: 4.00% - 4.10%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	265,000	16,500	281,500
2014/2015	280,000	5,600	285,600
Total	\$ 545,000	\$ 22,100	\$ 567,100

Purpose of Bonds

Proceeds from the sale of the Series B Certificates will be used for (i) improvements to the City's water and sewer system, and (ii) paying costs of issuance related to the Series B Certificates.



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2011, Tax & Revenue Certificates of Obligation

Date of Issuance: 6/1/2011

Original Issue: \$4,835,000 (Debt Service 92.42%, Utility Fund 4.79%, EMS Fund 2.79%)

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	5,988	7,837	13,825
2014/2015	8,383	7,657	16,040
2015/2016	4,790	7,493	12,283
2016/2017	10,059	7,282	17,341
2017/2018	10,299	6,977	17,275
2018/2019	10,778	6,660	17,438
2019/2020	11,257	6,330	17,586
2020/2021	11,736	5,985	17,721
2021/2022	12,215	5,626	17,840
2022/2023	12,933	5,200	18,133
2023/2024	13,412	4,706	18,118
2024/2025	13,891	4,177	18,068
2025/2026	14,610	3,607	18,216
2026/2027	15,328	3,008	18,336
2027/2028	15,807	2,385	18,192
2028/2029	16,526	1,739	18,264
2029/2030	17,244	1,063	18,307
2030/2031	17,963	359	18,322
Total	\$ 223,214	\$ 88,092	\$ 311,306

Purpose of Bonds

Proceeds from the sale of the Certificates will be used for (i) paying all or any part of the costs associated with the construction and equipment of an animal control facility; the construction, renovation and equipment of parks and park facilities; the purchase of land adjacent to National Oak Park for park purposes; the purchase of land adjacent to the State Highway 35 Bypass for a convention, community or conference center, and related facilities and/or park purposes; the renovation and equipment of City Hall; the renovation and equipment of the City public works building and related facilities; the renovation and equipment of the City museum; the construction, renovation and equipment of City public safety facilities; the construction, improvement and equipment of downtown streets, sidewalks and drainage, including lighting and signage; the purchase of communications equipment, machinery and supplies for City departments; the construction of improvements to the City's interdepartmental communications system; the purchase of computer equipment, machinery and supplies for City departments; and the cost of professional services incurred in connection therewith, and (ii) paying the costs of issuing the Certificates.



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	603,475	101,758	705,233
2014/2015	621,150	87,958	709,108
2015/2016	770,125	68,642	838,767
2016/2017	166,650	54,591	221,241
2017/2018	164,125	49,629	213,754
2018/2019	181,800	43,531	225,331
2019/2020	181,800	36,259	218,059
2020/2021	196,950	28,684	225,634
2021/2022	199,475	20,756	220,231
2022/2023	73,225	15,302	88,527
2023/2024	78,275	12,272	90,547
2024/2025	50,500	9,696	60,196
2025/2026	50,500	7,676	58,176
2026/2027	53,025	5,606	58,631
2027/2028	55,550	3,434	58,984
2028/2029	58,075	1,162	59,237
Total	\$ 3,504,700	\$ 546,953	\$ 4,051,653

Purpose of Bonds

The proceeds will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2012 General Obligation Refunding Bonds

Date of Issuance: 5/17/2012

Original Issue: \$9,245,000

(17.27% Debt Service, 82.73% Enterprise Debt)

Interest Rate: 3.00% - 2.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013/2014	537,745	93,826	631,571
2014/2015	467,425	88,800	556,225
2015/2016	682,523	83,051	765,573
2016/2017	736,297	75,956	812,253
2017/2018	740,434	68,573	809,006
2018/2019	752,843	60,165	813,008
2019/2020	756,980	49,783	806,762
2020/2021	773,526	37,337	810,863
2021/2022	777,662	23,764	801,426
2022/2023	583,247	11,127	594,374
2023/2024	264,736	2,647	267,383
Total	\$ 7,073,415	\$ 595,030	\$ 7,668,445

Purpose of Bonds

The proceeds will be used to refund the principal of and interest on certain of the City's outstanding Tax & Revenue Certificates of Obligation, Series 2006A; Tax & Revenue Certificates of Obligation, Series 2006B; Tax & Revenue Certificates of Obligation, Series 2006C; and Wastewater & Sewer System Revenue Bonds, Series 2001.

Long Term Debt
Business Type Activities
Payable from Hotel/Motel Tax Revenue

Self Supporting Debt

The City of Alvin has no statutory 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.

As of September 30, 2013 the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	97,160
Bonds	<u>\$ 97,160</u>
Total General Long-Term Debt	<u>\$ 97,160</u>



Long Term Debt
payable from Hotel/Motel Tax Revenue

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

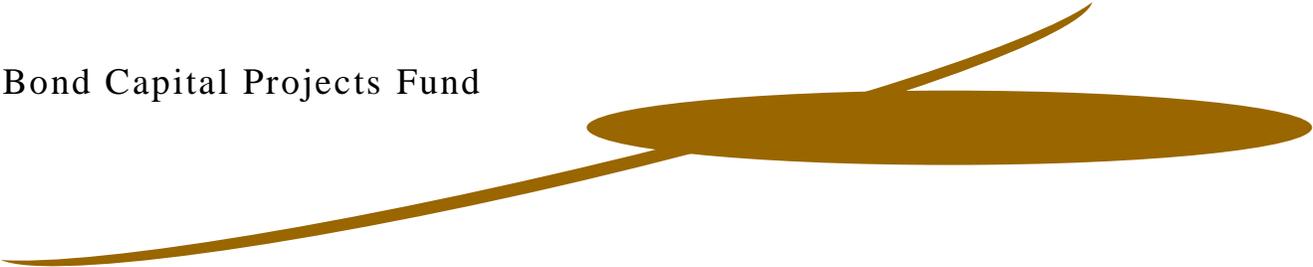
Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2013-2014	16,730	2,821	19,551
2014-2015	17,220	2,438	19,658
2015-2016	21,350	1,903	23,253
2016-2017	4,620	1,513	6,133
2017-2018	4,550	1,376	5,926
2018-2019	5,040	1,207	6,247
2019-2020	5,040	1,005	6,045
2020-2021	5,460	795	6,255
2021-2022	5,530	575	6,105
2022-2023	2,030	424	2,454
2023-2024	2,170	340	2,510
2024-2025	1,400	269	1,669
2025-2026	1,400	213	1,613
2026-2027	1,470	155	1,625
2027-2028	1,540	95	1,635
2028-2029	1,610	32	1,642
	\$ 97,160	\$ 15,163	\$ 112,323

Purpose of Funds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.

Bond Capital Projects Fund



These funds are used to account for revenues and expenditures for capital projects funded by bonds.

Fund 231- Series 2005 W&S Revenue and Refunding Bonds/Enterprise
\$1,800,000
thru 9/30/2013



Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	1,782,150	1,782,150
Revenues		
Accrued Interest	44,226	44,226
Total Resources	\$ 1,826,376	\$ 1,826,376

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Northside Project	400,000	400,000	336,734	336,734
Emergency Sewer Repair-Rehab	70,000	70,000	70,000	70,000
Westside (Uticon) Reimbursement	366,843	366,843	366,843	366,843
Sewer Line	7,234	7,234	7,234	7,234
Small Diameter Lines	222,766	321,581	146,831	146,831
Recreation Cetner- Sewer	400,000	400,000	320,220	320,220
FM Diversion Lift Station	190,000	190,000	165,051	165,051
SCADA System	120,000	20,000	114,210	114,210
Other Misc. W/S Projects	23,157	23,157	18,896	18,896
WWTP Engineering (Phase II)	-	-	-	80,357
Water/Wastewater Modeling	-	-	-	200,000
Total Expenditures	\$ 1,800,000	\$1,798,815	\$ 1,546,019	\$ 1,826,376

Projected Remaining Funds (Deficit) \$ 0

Fund 232- Series 2006 Tax & Revenue Certificate of Obligation Bonds, Series B /Enterprise
 \$4,050,000
 thru 9/30/2013



Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	4,062,451	4,062,451
Revenues		
Transfer Series 2005 W/S Rev. Bonds (Fund 231)	100,000	100,000
Transfer from Utility Fund (Fund 211)	385,000	385,000
Transfer from Impact Fee (Fund 214)	102,650	102,650
Accrued Interest	7,039	7,039
Total Resources	\$ 4,657,140	\$ 4,657,140

Expenditures	Original Project Estimations	Amended Project Estimates	Project To Date	Total Projected
Elevated Storage Tank	1,500,000	1,924,373	1,924,373	1,924,373
Lift Station #11 Upgrade	200,000	200,000	200,000	200,000
Small Diameter Water Lines	75,000	-	-	-
Emergency Water Repairs	100,000	196,648	196,648	196,648
I&I Reduction Program	400,000	160,664	160,664	160,664
Misc. Sewer Line Replacement	75,000	67,431	67,431	67,431
WWTP Upgrade- Phase 1	1,700,000	1,681,615	1,681,615	1,681,615
Trailer	-	-	-	6,000
Partial National Oak Park (water & sewer system)	-	-	-	14,000
Partial WWTP Engineering (Phase II)	-	-	-	91,409
Transfer to Fund 313 (BobCat Purchase)	-	-	-	30,000
Transfer to Fund 316 (Animal Shelter W&S Sytem)	-	-	-	285,000
Total Expenditures	\$ 4,050,000	\$ 4,230,731	\$ 4,230,731	\$ 4,657,140

Projected Remaining Funds (Deficit) \$ 0



Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	2,570,000	2,570,000
Revenues		
Accrued Interest	30,760	30,760
Total Resources	\$ 2,600,760	\$ 2,600,760

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
General Fund Projects:				
Police Generator	110,000	110,000	110,000	110,000
Police Window Protection	50,000	47,239	47,239	47,239
Fire Truck	475,000	469,376	469,376	469,376
Utility Fund Projects				
WWTP Upgrades	1,500,000	1,190,569	1,190,569	1,190,569
SCADA System	160,000	-	-	-
Small Diameter Water Lines	175,000	122,044	122,044	122,044
Misc. Sewer Replacement (Pipe Bursting)	100,000	32,306	32,306	32,306
Well #3 Improvement	-	-	-	220,000
Water Tower Repaint	-	-	-	200,000
WWTP Rehab 2	-	-	-	120,000
WWTP Engineering (Phase II)	-	-	-	80,841
Public Safety Capital Equipment	-	-	-	8,385
Total Expenditures	\$ 2,570,000	\$ 1,971,534	\$ 1,971,534	\$ 2,600,760

Projected Remaining Funds (Deficit) **\$ 0**

Fund 316- Series 2011 Tax & Revenue Certificate of Obligation Bonds/Governmental
\$4,425,167
thru 9/30/2013



Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	4,425,167	4,425,167
Revenues		
Transfer from 2013 TAN Notes (Fund 317)- Animal Shelter Construction		765,000
Transfer from 2006 CO Series B (Fund 232)- Animal Shelter W&S		285,000
Total Resources	\$ 4,425,167	\$ 5,475,167

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Humane Facility	1,500,000	2,175,000	2,373,118	2,373,118
Park Improvements	217,000	180,819	174,498	174,498
Pool Decking	-	43,598	43,598	43,598
Pavillion	-	106,987	106,987	106,987
Christmas Decorations	-	22,123	18,309	18,309
Park Equipment	83,000	-	-	-
Skate Park	250,000	250,000	249,050	249,050
Brick Sidewalk	150,000	84,473	-	24,473
Downtown Signage & Lightpoles	95,000	95,000	7,833	7,833
City Hall Tile/Replace/Painting	75,000	183,903	183,892	183,892
Police Outdoor Range	50,000	50,000	70,166	70,166
Computer Replacement Startup	50,000	50,000	50,000	50,000
Pool Replastering	45,000	22,800	22,800	22,800
Police Equipment	-	40,000	29,377	29,377
Police Regional OSSI	40,000	-	-	-
Council Chamber Cameras	25,000	25,000	24,754	24,754
Police Building	25,000	25,000	11,790	11,790
Museum Refurbishing/Alarm	15,000	15,000	3,736	3,736
City Hall Tile/Replace/Painting	13,000	100	100	100
Radios	791,984	855,552	810,553	810,553
IP Phones	-	50,000	-	50,000
Computer Systems Fiber Optics	94,380	44,380	34,745	34,745
Land	754,000	694,000	649,826	649,826
NOP Land	-	60,000	59,711	59,711
Contingency	151,803	116,432	116,432	116,432
Corner of Gordon/Willis Street	-	-	-	-
Animal Shelter Generator	-	-	-	60,000
Restroom Building	-	-	-	50,000
Police Camera/Server	-	-	-	43,200
Park Improvements	-	-	-	100,000
Contingency for all projects	-	-	-	106,219
Total Expenditures	\$ 4,425,167	\$ 5,190,167	\$ 5,041,275	\$ 5,475,167

Projected Remaining Funds (Deficit)

\$ 0



Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	369,674	369,674
Revenues		
Transfer from Series 2011 CO's/Governmental	111,532	111,532
Total Resources	\$ 481,206	\$ 481,206

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
PSF Renovations	120,000	223,000	241,891	241,891
Canopy & Warehouse/Walls	24,000	24,000	-	-
Computer System/PSF Fiber Optics	12,221	12,221	3,627	3,627
Computer System/EMS Fiber Optics	3,399	3,399	1,034	1,034
Machinery & Equipment	190,814	217,245	212,245	212,245
PSF Renovations	-	-	-	22,409
Total Expenditures	\$ 350,434	\$ 479,865	\$ 458,797	\$ 481,206

Projected Remaining Funds (Deficit) \$ 0



<u>Resources</u>	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	1,191,740	1,191,740
Revenues		
<i>YTD Interest Earned</i>	63	63
Total Resources	\$ 1,191,803	\$ 1,191,803

<u>Expenditures</u>	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Parks Pavillions	155,000	155,000	-	155,000
	270,000	270,000	270,000	270,000
	765,000	765,000	-	765,000
Total Expenditures	\$ 1,190,000	\$ 1,190,000	\$ 270,000	\$ 1,190,000

Projected Remaining Funds (Deficit) \$ 1,803

Capital Outlay Schedule 2013/2014



Fund/Program	Account Name	Description	Amount
Utility Fund			
<i>Water Program</i>			
211-6001-00-4150	Machinery & Equipment	Water Meter Program	15,000
211-6001-00-4150	Machinery & Equipment	Pump	16,000
211-6001-00-4150	Machinery & Equipment	Pump 1 At Well 4	16,000
211-6001-00-4150	Machinery & Equipment	Pump 3 At Well 3	16,000
Total Utility Fund			\$ 63,000
 <i>Sewer Program</i>			
211-6002-00-4150	Machinery & Equipment	Pump LS 14	15,000.00
211-6002-00-4150	Machinery & Equipment	Pump LS 22	15,000.00
Total Utility Fund			\$ 30,000
 <i>Wastewater Treatment Program</i>			
211-6003-00-4150	Machinery & Equipment	MCC for LID Station	15,000.00
211-6003-00-4150	Machinery & Equipment	VFD for Non Potable	20,000.00
Total Utility Fund			\$ 35,000
 Sales Tax Fund			
<i>Street Program</i>			
312-5501-00-4150	Machinery & Equipment	Gradall	325,000
Total Sales Tax Fund			\$ 325,000
 Vehicle Replacement Fund			
612-8002-00-4250	Motor Vehicles	2013 Ford F150 Reg Cab Swb/Community Development	16,340
612-8002-00-4250	Motor Vehicles	2013 Ford F250 Supercab/Fire Department	25,037
612-8002-00-4250	Motor Vehicles	Two 2013 Ford F150 Reg Cab Swb/Inspections	32,681
612-8002-00-4250	Motor Vehicles	2013 Ford E350 12 Passenger Van/Parks Department	23,406
612-8002-00-4250	Motor Vehicles	2013 Ford E350 12 Passenger Van/Street Department	23,406
612-8002-00-4250	Motor Vehicles	Two 2013 Ford F150 Reg Cab Swb/Utilities -Sewer	16,341
612-8002-00-4250	Motor Vehicles	2013 Ford F150 Reg Cab Swb/Utilities-WWTP	18,548
612-8002-00-4250	Motor Vehicles	2013 Ford F350 Flatbed/Street Department	28,739
612-8002-00-4250	Motor Vehicles	2013 Ford Explorer- Police Department K-9	30,260
612-8002-00-4250	Motor Vehicles	Buy Board Fees	400
Total Vehicle Replacement Fund			\$ 215,157
 Computer Replacement Fund			
614-2506-00-4150	Machinery & Equipment	One Server for APD	5,500.00
614-2506-00-4150	Machinery & Equipment	Switch for Animal Shelter	3,500.00
614-2506-00-4150	Machinery & Equipment	Switch for APD	3,500.00
614-2506-00-4150	Machinery & Equipment	Switch for City Hall	7,000.00
Total Computer Replacement Fund			\$ 19,500.00
Grand Total All Funds			\$ 687,657

Position Listing
Effective October 1, 2013



<i>20-Year Tenure Pay Plan</i>				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
1	17,548	20,971	25,564	
2	18,808	22,478	27,400	PT/Seasonal
3	20,175	24,111	29,391	PT Emergency Medical Technician
4	21,639	25,861	31,524	Maintenance Worker
5	23,212	27,740	33,815	Accounting Clerk Billing Clerk Deputy Court Clerk Code Enforcement Clerk Meter Reader Recreation Specialist
6	24,810	29,650	36,143	Administrative Assistant I Equipment Operator I P/T Paramedic Utility Worker I
7	26,611	31,803	38,768	Humane Officer P/T Lead Paramedic Permit Coordinator Records Technician Inspector I Project Coordinator Mechanic I Administrative Assistant II
8	28,341	33,870	41,287	Police Payroll Technician Accounts Payable Technician Administrative Assistant III Code Enforcement Officer Crime Victim Liaison Deputy City Clerk PT Senior Paramedic Equipment Operator II Mechanic II Warehouse Coordinator Utility Worker II Detention Officer Communication Officer CAD Technician I

Position Listing
Effective October 1, 2013



<i>20-Year Tenure Pay Plan</i>				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
9	30,325	36,241	44,178	Development Coordinator Equipment Operator III Mechanic III Executive Secretary Building Maintenance Tech II Assistant Fire Marshal CAD Technician Finance Specialist Recreation Coordinator Utility Worker III Sign & Traffic Signal Technician Senior Center Coordinator (First Line) Jail Supervisor (First Line) Humane Officer Records Supervisor
10	32,447	38,777	47,270	Communication Supervisor Utility Supervisor Assistant to the City Manager Street/Drainage Supervisor Municipal Court Clerk
11	34,719	41,492	50,579	Health Official Inspector II CAD Technician II
12	37,149	44,396	54,119	Construction Inspector Fire Fighter I GIS Coordinator Accountant I Electrician Senior Center Manager (First Line) Fleet Supervisor
13	39,750	47,504	57,908	Construction Superintendent IT Specialist Recreation Manager Operations Manager
14	42,218	50,454	61,504	Accountant II Human Resources Manager Project Manager Street Superintendent Utility Billing Supervisor CVB Director

Position Listing
Effective October 1, 2013



<i>20-Year Tenure Pay Plan</i>				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
15	46,589	55,679	67,872	Paralegal Building Official Assistant EMS Director Code Compliance Supervisor WWTP Chief Operator
16	53,824	64,325	78,411	Senior Accountant Utilities Superintendent IT Manager Fire Marshal
17	63,915	76,384	93,112	City Clerk EMS Director Finance Analyst Director of Parks & Recreation Fire Department Administrator Police Chief Director of Economic Development
18	84,104	100,512	122,524	Chief Financial Officer Director of Public Services City Engineer



Employee Tenure Pay Scale

PAY GRADE	STEP & GRADE									
	A	B	C	D	E	F	G	H	I	J
1	17,548	17,899	18,257	18,622	18,994	19,374	19,762	20,157	20,560	20,971
	8.44	8.61	8.78	8.95	9.13	9.31	9.50	9.69	9.88	10.08
2	18,808	19,184	19,568	19,959	20,359	20,766	21,181	21,605	22,037	22,478
	9.04	9.22	9.41	9.60	9.79	9.98	10.18	10.39	10.59	10.81
3	20,175	20,578	20,990	21,410	21,838	22,275	22,720	23,174	23,638	24,111
	9.70	9.89	10.09	10.29	10.50	10.71	10.92	11.14	11.36	11.59
4	21,639	22,072	22,513	22,964	23,423	23,891	24,369	24,857	25,354	25,861
	10.40	10.61	10.82	11.04	11.26	11.49	11.72	11.95	12.19	12.43
5	23,212	23,676	24,150	24,633	25,125	25,628	26,140	26,663	27,196	27,740
	11.16	11.38	11.61	11.84	12.08	12.32	12.57	12.82	13.08	13.34
6	24,810	25,306	25,812	26,328	26,855	27,392	27,940	28,498	29,068	29,650
	11.93	12.17	12.41	12.66	12.91	13.17	13.43	13.70	13.98	14.25
7	26,611	27,144	27,687	28,240	28,805	29,381	29,969	30,568	31,180	31,803
	12.79	13.05	13.31	13.58	13.85	14.13	14.41	14.70	14.99	15.29
8	28,341	28,907	29,486	30,075	30,677	31,290	31,916	32,554	33,206	33,870
	13.63	13.90	14.18	14.46	14.75	15.04	15.34	15.65	15.96	16.28
9	30,325	30,932	31,550	32,181	32,825	33,482	34,151	34,834	35,531	36,241
	14.58	14.87	15.17	15.47	15.78	16.10	16.42	16.75	17.08	17.42
10	32,447	33,096	33,758	34,433	35,122	35,824	36,541	37,272	38,017	38,777
	15.60	15.91	16.23	16.55	16.89	17.22	17.57	17.92	18.28	18.64
11	34,719	35,413	36,121	36,844	37,581	38,332	39,099	39,881	40,679	41,492
	16.69	17.03	17.37	17.71	18.07	18.43	18.80	19.17	19.56	19.95
12	37,149	37,892	38,650	39,423	40,211	41,015	41,836	42,672	43,526	44,396
	17.86	18.22	18.58	18.95	19.33	19.72	20.11	20.52	20.93	21.34
13	39,750	40,545	41,355	42,183	43,026	43,887	44,764	45,660	46,573	47,504
	19.11	19.49	19.88	20.28	20.69	21.10	21.52	21.95	22.39	22.84
14	42,218	43,062	43,924	44,802	45,698	46,612	47,544	48,495	49,465	50,454
	20.30	20.70	21.12	21.54	21.97	22.41	22.86	23.32	23.78	24.26
15	46,589	47,521	48,471	49,441	50,430	51,438	52,467	53,516	54,587	55,679
	22.40	22.85	23.30	23.77	24.25	24.73	25.22	25.73	26.24	26.77
16	53,824	54,900	55,998	57,118	58,261	59,426	60,614	61,827	63,063	64,325
	25.88	26.39	26.92	27.46	28.01	28.57	29.14	29.72	30.32	30.93
17	63,915	65,193	66,497	67,827	69,183	70,567	71,978	73,418	74,886	76,384
	30.73	31.34	31.97	32.61	33.26	33.93	34.61	35.30	36.00	36.72
18	84,104	85,786	87,502	89,252	91,037	92,858	94,715	96,609	98,541	100,512
	40.43	41.24	42.07	42.91	43.77	44.64	45.54	46.45	47.38	48.32



Employee Tenure Pay Scale

PAY GRADE	STEP & GRADE									
	K	L	M	N	O	P	Q	R	S	T
1	21,391	21,818	22,255	22,700	23,154	23,617	24,089	24,571	25,062	25,564
	10.28	10.49	10.70	10.91	11.13	11.35	11.58	11.81	12.05	12.29
2	22,927	23,386	23,853	24,330	24,817	25,313	25,820	26,336	26,863	27,400
	11.02	11.24	11.47	11.70	11.93	12.17	12.41	12.66	12.91	13.17
3	24,593	25,085	25,586	26,098	26,620	27,153	27,696	28,250	28,815	29,391
	11.82	12.06	12.30	12.55	12.80	13.05	13.32	13.58	13.85	14.13
4	26,378	26,906	27,444	27,993	28,553	29,124	29,706	30,300	30,906	31,524
	12.68	12.94	13.19	13.46	13.73	14.00	14.28	14.57	14.86	15.16
5	28,295	28,861	29,438	30,027	30,628	31,240	31,865	32,502	33,152	33,815
	13.60	13.88	14.15	14.44	14.72	15.02	15.32	15.63	15.94	16.26
6	30,243	30,848	31,465	32,094	32,736	33,391	34,058	34,739	35,434	36,143
	14.54	14.83	15.13	15.43	15.74	16.05	16.37	16.70	17.04	17.38
7	32,439	33,088	33,750	34,425	35,113	35,816	36,532	37,262	38,008	38,768
	15.60	15.91	16.23	16.55	16.88	17.22	17.56	17.91	18.27	18.64
8	34,547	35,238	35,943	36,662	37,395	38,143	38,906	39,684	40,477	41,287
	16.61	16.94	17.28	17.63	17.98	18.34	18.70	19.08	19.46	19.85
9	36,966	37,706	38,460	39,229	40,014	40,814	41,630	42,463	43,312	44,178
	17.77	18.13	18.49	18.86	19.24	19.62	20.01	20.41	20.82	21.24
10	39,553	40,344	41,151	41,974	42,813	43,670	44,543	45,434	46,343	47,270
	19.02	19.40	19.78	20.18	20.58	21.00	21.41	21.84	22.28	22.73
11	42,322	43,168	44,032	44,912	45,811	46,727	47,661	48,615	49,587	50,579
	20.35	20.75	21.17	21.59	22.02	22.46	22.91	23.37	23.84	24.32
12	45,284	46,190	47,114	48,056	49,017	49,997	50,997	52,017	53,058	54,119
	21.77	22.21	22.65	23.10	23.57	24.04	24.52	25.01	25.51	26.02
13	48,454	49,424	50,412	51,420	52,449	53,498	54,568	55,659	56,772	57,908
	23.30	23.76	24.24	24.72	25.22	25.72	26.23	26.76	27.29	27.84
14	51,464	52,493	53,543	54,613	55,706	56,820	57,956	59,115	60,298	61,504
	24.74	25.24	25.74	26.26	26.78	27.32	27.86	28.42	28.99	29.57
15	56,792	57,928	59,086	60,268	61,474	62,703	63,957	65,236	66,541	67,872
	27.30	27.85	28.41	28.98	29.55	30.15	30.75	31.36	31.99	32.63
16	65,611	66,923	68,262	69,627	71,020	72,440	73,889	75,366	76,874	78,411
	31.54	32.17	32.82	33.47	34.14	34.83	35.52	36.23	36.96	37.70
17	77,912	79,470	81,059	82,681	84,334	86,021	87,741	89,496	91,286	93,112
	37.46	38.21	38.97	39.75	40.55	41.36	42.18	43.03	43.89	44.77
18	102,522	104,573	106,664	108,797	110,973	113,193	115,457	117,766	120,121	122,524
	49.29	50.28	51.28	52.31	53.35	54.42	55.51	56.62	57.75	58.91

**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
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	0.6440	0.1596	0.8036
08-09	744,712,546	164,390,107	909,102,653	100	0.6544	0.1492	0.8036
09-10	762,449,089	159,062,511	921,511,600	100	0.6709	0.1327	0.8036
10-11	746,150,658	156,622,390	902,773,048	100	0.6697	0.1339	0.8036
11-12	743,836,910	163,704,197	907,541,107	100	0.7137	0.1299	0.8436
12-13	747,406,750	169,777,270	917,184,020	100	0.7023	0.1413	0.8436
13-14	763,082,649	196,270,774	959,353,423	100	0.6823	0.1613	0.8436



PROPERTY TAX LEVIES AND COLLECTION

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
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
07-08	7,064,411	6,907,075	97.77	149,237	7,056,312	99.80	438,312	6.20
08-09	7,260,355	7,099,395	97.78	133,796	7,233,190	99.60	453,138	6.25
09-10	7,260,544	7,118,215	98.04	142,510	7,260,725	100.00	421,083	5.80
10-11	7,161,718	6,997,769	97.71	173,866	7,171,634	100.14	446,585	6.24
11-12	7,623,469	7,489,804	98.25	120,256	7,610,060	99.82	446,180	5.85
12-13	7,675,618	7,566,448	98.58	130,203	7,696,651	100.27	357,372	4.66

**CITY OF ALVIN
OBJECT CLASSES**



PERSONNEL SERVICES

1001	SALARIES	Regular full-time and part-time employees.
1005	OVERTIME	Payment for time worked in excess of 40 hours per week.
1006	LONGEVITY	Benefit based on the number of years of service.
1007	EXTRA HELP	Temporary part-time positions.
1009	TMRS	City's contribution to the employee's pension plan.
1010	MONTHLY STIPEND	Account used to budget monthly stipends
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 specialized certifications within their field and/or an educational degree.
1017	EQUIPMENT ALLOWANCE	Pre-determined amount reimbursed to the employee for the use of personal equipment.
1018	AUTO ALLOWANCE	Monthly allowance for travel in personal vehicle on City related business.
1019	MUNICIPAL JUDGE RETAINER	Monthly retainer payable to the Municipal Court Judge.
1041	SALARY CONTINGENCY	Account used for budget salary adjustments.
1044	COMPENSATED ABSENCES	Account used to record compensated absences.
1050	YE WAGES	Accounts used to record year end wages.

MATERIALS & SUPPLIES

2100	GENERAL OFFICE SUPPLIES	Account used to purchase office supplies, magazines, books, and the charge of copy usage.
2125	MISCELLANEOUS SUPPLIES	Account used to purchase engineering field, photographic, hardware and building supplies, and minor tools and equipment.
2150	COMPUTER REPLACEMENT & SUPPLIES	Cost associated with the replacement of computers and printers and computer supplies.
2151	IT MAINTENANCE FEES	Account used for allocation of IT Maintenance fees charged by the IT Program.
2175	JANITORIAL SUPPLIES	Account used to purchase cleaning supplies.
2200	FOODS	Account used to purchase coffee supplies, food, etc.
2225	MEDICAL SUPPLIES	Account used to purchase medical supplies.
2250	UNIFORM & APPAREL	Cost of wearing apparel and related items such as slickers, boots, hard hats, etc.

CITY OF ALVIN OBJECT CLASSES



2275	PROGRAM SUPPLIES	Cost associated with the various special programs.
2277	COUNTY DANCE SUPPLIES	Cost associated with the Senior Center County Dance program.
2278	SENIOR ACTIVITY SUPPLIES	Cost associated with the Senior Center Senior activities.
2280	MEMORIAL SUPPLIES	Cost associated with the Senior Memorial Program.
2300	VEHICLE & EQUIPMENT SUPPLIES	Cost associated with the purchase of oil, grease, and fuel used in the operation and maintenance of equipment and vehicles.
2301	MOTOR VEHICLE FUEL	Account used for the purchase of fuel.
2325	AMMUNITION	Cost of ammunition used by law enforcement officers.
2350	SAFETY EQUIPMENT	Cost associated with the purchase of safety equipment such as respirators, etc.
2375	STREET & BRIDGE SUPPLIES	Cost associated with the purchase of supplies related to street & bridge maintenance.
2400	SIGNAL SYSTEMS	Cost associated with the repair and maintenance of traffic signals.
2425	CHEMICALS & INSECTICIDES	Cost of supplies such as chlorine, polymer and insecticides.
2450	BOTANY SUPPLIES	Account used to purchase plants and other landscaping materials.
2475	WATER METER & PARTS	Cost associated with the purchase of new meters and parts to repair existing meters.
2500	WATER/SEWER MAIN REPAIR SUPPLIES	Purchase of parts for repairs and maintenance of water and sewer mains and service lines.
2525	W/S MACHINERY & EQUIPMENT	Cost associated with the purchase of spare and replacement parts to maintain utility related equipment such as well pumps and motors.
2550	WELDING SUPPLIES	Cost associated with the purchase of welding materials for use in performing welding services.
2575	LAB SUPPLIES & CHEMICALS	Cost associated with the purchase of supplies for analytical lab testing.
2600	SIGNS & MARKERS	Cost of materials for stop signs, directional signs, markers, barricades, etc.

CONTRACTUAL SERVICES

3100	CONTRACT SERVICES	Cost of professional services rendered to the City.
3105	FACADE IMPROVEMENTS	Cost associated with Façade Improvements.
3110	AUDIT	Cost of professional services rendered to the City for year-end auditing and special projects.
3120	LEGAL SERVICES	Cost of outside professional services rendered to the City for legal advice.
3121	COLL BARGAINING LEGAL SERVICES	Cost of outside professional services rendered to the City for Collective Bargaining Services.

**CITY OF ALVIN
OBJECT CLASSES**



3130	COURT COSTS	Account used for expenses related to court cost such as jury fees, and correspondences.
3140	APPRAISAL DISTRICT FEES	Quarterly payments for the city's portion of funding to the Brazoria County Appraisal District.
3150	ENGINEERING CONSULTANT SERVICES	Cost associated with Engineering Consulting Services.
3160	MED SERVICES/PRE EMPLOYMENT	Account used for expenses related to the pre-employment process.
3170	PROFESSIONAL DEVELOPMENT	Cost associated with schooling, training programs and reimbursement of expenses incurred while away from the City on business.
3171	CVB MARKETING TRAVEL	Account used for any related expenses by CVB director.
3175	EMERGENCY MGMT TRAINING	Cost associated with training programs and reimbursement of expenses incurred related to Emergency Mgmt.
3176	EMERGENCY MGMT CTY	Cost associated with CTY expenses.
3180	DUES & MEMBERSHIPS	Cost associated with annual dues, yearly memberships, etc.
3190	COMMUNICATIONS	Cost associated with land lines, cell phones and pagers.
3200	UTILITIES	Cost associated with monthly electrical, gas and water services.
3210	POSTAGE & FREIGHT	Cost associated with mailing and shipping items.
3220	PRINTING SERVICES	Cost associated with printing and binding services.
3225	PROMOTIONAL/MARKETING	Cost associated with promotional and marketing such as advertisement, etc.
3226	CVB SERVICING	Cost associated with the CVB program.
3227	HOME FOR THE HOLIDAYS	Account used for the expense related to Home for the Holiday Event.
3228	MAJOR ANNUAL EVENT	Cost associated items related to Major Annual Event.
3230	ADVERTISING	Cost associated with the advertisements and publishing of legal notices.
3235	ELECTION	Cost associated with the purchase of election supplies.
3240	RECORDING FEES	Cost associated with filing liens, plats, etc.
3250	GENERAL INSURANCE	Cost of general liability, commercial auto, law enforcement insurance, etc.
3251	WORKERS' COMPENSATION	Cost of worker's compensation insurance.

CITY OF ALVIN OBJECT CLASSES



3252	GROUP INSURANCE	Cost of group health insurance.
3253	UNEMPLOYMENT INSURANCE	Cost of unemployment insurance.
3254	SURETY, FIDELITY BOND	Cost of bonding City officials and employees.
3260	MACHINERY & MAINT EQUIPMENT	Cost associated with repairs, testing and maintenance of large water meters and rental of machinery and equipment.
3270	BUILDING/GROUNDS MAINTENANCE	Cost associated with the repairs and maintenance of buildings, stationary equipment and grounds keeping.
3280	DEMOLITION	Expenses incurred with demolishing buildings.
3290	TECHNOLOGY SERVICES	Cost associated with contractual IT services.
3300	SPECIAL INVESTIGATIONS	Cost associated with special investigation projects.
3305	SPECIAL PROGRAMS	Cost associated with various departmental programs such as recreational, police, child protective, etc.
3310	WRECKER FEES	Cost associated with towing City vehicles.
3320	UNIFORM RENTAL	Cost associated with providing uniforms to City employees.
3330	ANIMAL CONTROL	Cost associated with the animal shelter.
3340	PENSION CONTRIBUTION	Contributions to firefighters pension fund.
3350	SPECIAL BOOK COLLCECTION	Cost associated with lease of McNaughton books.
3370	MISC. DRAINAGE	Cost associated with contractual repairs and maintenance to city ditches and storm sewers and for special drainage.
3380	BEAUTIFICATION	Cost associated with beautification.
3390	ASPHALT STREET MAINTENANCE	Cost associated with contractual repairs and maintenance to city streets.
3400	TRAFFIC CONTROL/PAVEMENT	Cost associated with contractual repairs and maintenance to pavement markings and signs.
3410	CONCRETE PAVING/SIDEWALKS	Cost associated with repairs and maintenance to concrete streets, paving and storm inlets.
3420	RIGHT OF WAY MAINTENANCE	Cost associated with Right of Way maintenance.
3430	MISCELLANEOUS SERVICES	Cost associated with miscellaneous services as needed.
3440	COLLECTION SERVICES	Cost of collections services provided on a contractual basis.
3450	DISPOSAL FEES	Cost associated with disposal of solid waste materials by City forces working in the field.
3460	HAZARDOUS WASTE REMOVAL	Expenses incurred to contract a licensed hazardous waste hauler to remove hazardous waste material.

**CITY OF ALVIN
OBJECT CLASSES**



3470	REGULATORY INSPECTION FEES	Cost of inspection fee for the regulation of the City's public water supply.
3480	LAB TESTING FEES	Cost associated with contractual laboratory analysis performed as required.
3490	BCGCD WATER FEES	Brazoria County Groundwater Conservation Commission's assessment fees levied against pumped water from wells over four inches in diameter.
3500	SLUDGE DISPOSAL	Cost associated with the disposal of sludge.
3510	MOTOR VEHICLE REPAIRS	Cost associated with contractual repairs and maintenance of motor vehicles and radio/radar repair.
3520	DEBT EXPENSE	Cost associated with miscellaneous debt.
3530	CONTINGENCIES	Account used for expenditures related to contingencies.
3540	VEHICLE MAINTENANCE FEES	Account used for allocation of vehicle maintenance fees charged by Central Shop.
3550	VEHICLE REPLACEMENT ACCURALS	Account used for allocation of vehicle replacement accruals charged by the Vehicle Replacement fund.

CAPITAL OUTLAY

4100	BUILDING & PROPERTY	Account used for expenditures incurred in the acquisition of land, construction or improvements of buildings and grounds.
4110	LAND	Account used for expenditures related to purchasing land.
4120	IMPROVEMENTS	Account used for expenditures related to improvements throughout the city.
4150	MACHINERY & EQUIPMENT	Account used for the purchase of mobile, special, recreation radar and radio equipment.
4200	COMPUTER SYSTEMS	Account used for software applications, networking, purchase and installation of computers, etc.
4250	MOTOR VEHICLES	Account used for the purchase of trucks, cars, etc.
4300	BRIDGE REPLACEMENT PROJECT	Account used for expenditures related to Bridge Replacement.
4301	DOWNTOWN SIDEWALK PROJECT	Account used for expenditures related to the Downtown sidewalk.
4303	STADIUM DRAINAGE PROJECT	Account used for expenditures related to the Stadium Drainage Project.
4308	REC CENTER SEWER PROJECT	Account used for the expenditures related to the recreation center sewer project.
4322	HIKE & BIKE TRAIL PROJECT	Account used for the expenditures related to the Hike and Bike Trail project.
4325	SPECIAL PROJECTS	Account used for the expenditures related to Special projects.
4350	ISSURANCE COSTS	Account used for insurance payments.

**CITY OF ALVIN
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.
5004	BOND ISSUANCE COST	Account used for bond issuance payments.
5005	CAPITAL LEASE PAYMENTS	Account used for capital lease payments.
5006	PAYMENT IN ESCROW	Account used for processing payments in escrow.
5007	OTHER DEBT ISSURANCE COST	Account used for other debt issuance cost.
5009	BAD DEBT EXPENSES	Account used to record adjustments for EMS Fund.
5900	BUSINESS INCENTIVES & GRANTS	Account used for business incentives and or grants.

DEPRECIATION

6000	DEPRECIATION EXPENSES	Account used to record depreciation expense.
------	-----------------------	--

INTERFUND TRANSFERS

7000	TRANSFER TO OTHER FUNDS	Accounts used to record transfers to other funds.
------	-------------------------	---

REIMBURSEMENTS

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

GLOSSARY OF TERMS



ACCOUNT

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

ACCRUAL ACCOUNTING

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

APPROPRIATION

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

AMENDMENT

The process of formally altering or adding to the budget document.

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.

BOND RATING

A grade given to bonds that indicates their credit quality such as the financial strength, or the ability to pay a bond's principal and interest in a timely fashion.

BRAZORIA COUNTY APPRAISAL DISTRICT

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

BRAZORIA COUNTY CONSERVATION & RECLAMATION

An entity that is empowered to construct, improve and to maintain facilities necessary for the control of flood waters and navigation.

GLOSSARY OF TERMS



BUDGET (Operating)

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

BUDGET CALENDAR

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

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.

CERTIFICATE OF OBLIGATIONS

A bond issued by a city, without voter approval for construction of any public work; purchase of items related to bond, and or payment of contractual obligations for professional services.

CHART OF ACCOUNTS

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

COMPENSATED ABSENCES ACCRUAL

An accrual that is recorded in the year in which employees earn compensation of time off with pay, which can arise in the form of sick leave, holidays, and vacation time.

CONSUMER PRICE INDEX

An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed period.

GLOSSARY OF TERMS



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.

DISASTER RECOVERY STATE GRANT

A grant issued to the city for the purchase of equipment for disaster related situations.

DISBURSEMENTS

The expenditure of monies from an account.

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.

GLOSSARY OF TERMS



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.

FOREIGN TRADE ZONE

Separate, enclosed place near a port where goods may be brought for storage, inspection, packaging, or other processes

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.

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.

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.

GLOSSARY OF TERMS



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.

HOMESTEAD EXEMPTION

Designed to protect the value of the homes of residents from property taxes, creditors, and circumstances arising from the death of the homeowner spouse.

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 an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INDIRECT COST

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

INFRASTRUCTURE

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

INTERFUND TRANSFERS

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

INTERGOVERNMENTAL REVENUE

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

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.

GLOSSARY OF TERMS



INTERNAL SERVICE FUND

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

INVESTMENTS

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

LEVY

To impose taxes for the support of government activities.

LONG-TERM DEBT

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

MATERIALS AND SUPPLIES

Expendable materials and operating supplies necessary to conduct departmental operations.

MATURITIES

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

NET BUDGET

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

NON-OPERATING INCOME

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

OBLIGATIONS

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

OPERATING BUDGET

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

OPERATING EXPENSES

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

PERSONNEL SERVICES

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

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.

GLOSSARY OF TERMS



PUBLIC PROTECTION CLASSIFICATION

Up-to-date information about a community's fire-protection services.

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.

QUIET ZONES

A section of rail line that contains one or more consecutive railroad crossings at which locomotive horns are not routinely sounded.

REAL PROPERTY INVENTORY

A document issued with the inventory of all real property held by the City of Alvin.

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.

REFUND BOND

The act or practice in which the city repays a bond by making a new issue of another bond.

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.

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

GLOSSARY OF TERMS



SURPLUS

Assets with no future benefits or values to the organization.

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.

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.

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

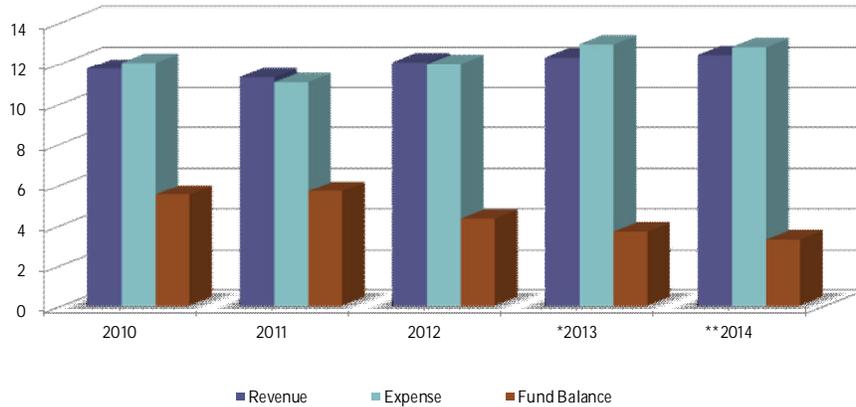
ACC	Alvin Community College
APOA	Alvin Police Officer's Association
BCAD	Brazoria County Appraisal District
C&E	Certificate and Education Pay
C&R	Conservation and Reclamation
CAD	Computer-Aided Design
CAFR	Certified Annual Financial Report
CIP	Capital Improvement Project
CPI-U	Consumer Price Index for All Urban Consumers
CVB	Convention & Visitor Bureau
EMS	Emergency Medical Services
ETJ	Extra Territorial Jurisdiction
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
FTZ	Free Trade Zone
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
HB	House Bill
HGAC	Houston-Galveston Area Council
HVAC	Heating, Ventilation and Air Conditioning
I & I	Inflow and Infiltration
MUD	Municipal Utility District
OSSI	Operations Support and Service Inc.
PUC	Public Utility Commission
ROW	Right of Way
TIRZ	Tax Increment Reinvestment Zone
TNMP	Texas New Mexico Power
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation

GENERAL FUND



5- YEAR REVENUE, EXPENSE AND FUND BALANCE

Millions



	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Revenue	11,743,000	11,319,000	12,074,000	12,308,000	12,433,000
Expense	12,044,000	11,075,300	11,990,000	12,943,000	12,815,000
Fund Balance	5,509,000	5,692,000	4,337,000	3,702,000	3,320,000

* Projected ** Estimated

FY 2014 Revenues By Source \$12,432,758

