

Annual Budget



Fiscal Year

October 1, 2014 through September 30, 2015



City of Alvin

Annual Budget

Fiscal Year

October 1, 2014 thru September 30, 2015

as adopted by the City Council

on September 11, 2014

Paul A. Horn, Mayor

Scott Reed, Councilmember District A

Adam Arendell, Councilmember District B

Keith Thompson, Councilmember District C

Roger Stuksa, Councilmember District D

Gabe Adame, Councilmember District E

Brad Richards, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



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This budget will raise more revenue from property taxes than last year’s budget by an amount of \$262,118, which is a 3.25 percent increase from last year’s budget. The estimated property tax revenue to be raised from new property added to the tax roll this year is \$180,370.

Property tax comparison	FY 2013-14	FY 2014-15
Property Tax Rate	\$0.8436/\$100	\$0.8386/\$100
Effective Tax Rate	\$0.8252/\$100	\$0.8175/\$100
Effective Maintenance & Operation	\$0.8976/\$100	\$0.8394/\$100
Rollback Tax Rate	\$0.9268/\$100	\$0.8426/\$100
Debt Tax Rate	\$0.1613/\$100	\$0.1447/\$100

Total debt obligation for the City of Alvin is \$ 25,128,932

Record Vote on Budget Adoption

- Mayor Horn For
- Councilmembers:
- Reed For
- Arendell For
- Thompson For
- Stuksa For
- Adame For
- Richards For
- Mayor Pro Tem Droege For



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, 2013

A handwritten signature in black ink, appearing to read "Jeffrey R. Eason".

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, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



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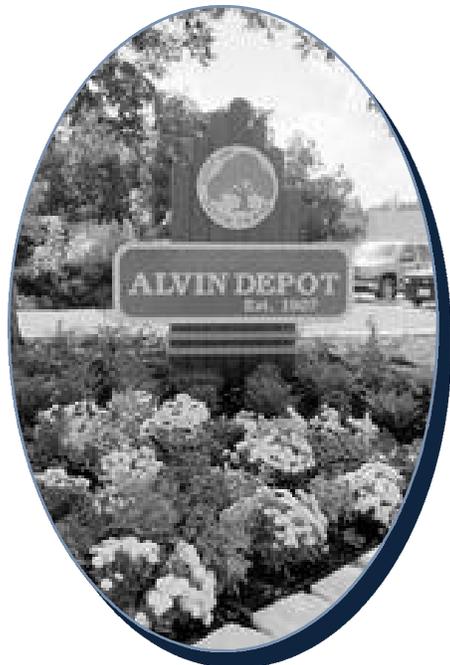
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*Train Depot Clock Tower Pavilion
200 Depot Centre Blvd
Alvin, Texas 77511*





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MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Junru Roland, Interim City Manager

DATE: July 31, 2014

SUBJECT: Proposed Fiscal Year 2014-15 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, 2014 (FY 2014-15). Together with your guidance, staff input and our joint visionary thoughts, we have judiciously 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.

With cautious optimism, we see some positive signs in the local economy. The City of Alvin continues to recognize positive growth in our property values and 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.

The City strives for efficient and effective service delivery. As the budget was being developed, Staff went to great efforts to examine all expenditures and limit increases when possible. At the same time, this budget takes action to retain highly qualified employees. In light of the competition for quality personnel by neighboring cities, we must retain the incentives that make the City of Alvin a great place to work while fostering an environment that nurtures loyalty, productivity and longevity. As a result, included in this proposed budget is the continuation of the tenure pay plan as well as reclassifications of various personnel.

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 2013 estimated population is 25,369. Within a 5-mile radius of City Hall, there is a population of 46,167, and in the Alvin 77511 zip code, the population is 48,410. Our



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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 53 planning and development meetings have taken place since October 2013 with those looking to invest in Alvin. 67 new commercial permits (for new and/or remodel) and additions totaling over \$11.2 million in value have been issued. As of the end of June 2013, we have 88 new residential permits totaling \$14 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 24 repair/remodel permits over \$700,000. 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 completed their construction of the 50,000 sq. ft. service facility and is retaining approximately 225 employees. The new value is \$14.4 million. Southwest Refractory completed its first facility in their industrial park and completed their own industrial building expansion. Construction will soon be started on their next expansion facilities for lease within the park. Frank's Casing International is almost complete with a \$5 million, 17,000 sq. ft. office complex and 37,000 sq. ft. manufacturing facility. This site will add over 100 jobs in the next few years.

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. We anticipate an announcement by year-end.

On the commercial/retail front, a new UTMB 10,000 sq. ft. medical office complex is under construction. Beside Olive Garden and the Verizon store will be a drive-thru Starbucks and a new medical offices building. First Choice Emergency Center opened their doors this spring with a 24-7 Board Certified Emergency Physician. There is a planned small grocery store next to Whataburger coming. Welborne Cinema 4 movie theaters just recently completed the 4th screen remodeling, and is producing more than the developer expected. Heritage South will complete the construction of the family entertainment center before year-end. The \$80 million dollar commercial, retail, and residential master plan 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, the new Raceway gas station and convenience store is open. University of Texas Medical Branch (UTMB) has a 10,000 sq. ft. medical complex under construction and is scheduled to open in the fall. Alvin ISD will start the replacement/ construction process of Longfellow Elementary. Other, not yet announced developments are coming and the horizon is very bright for this growing community!

PUBLIC WORKS

Street Improvements

In fiscal year 2013-14, the City in conjunction with Brazoria County Road and Bridge #3, asphalt overlaid 5 miles of roadway, including West House, N. Shirley, Hardie, Clearwood, South Booth, Ave D, Ave E, Davis Bend and Phillips. Although the roadways have not yet been identified, we will have another joint project of the same magnitude for FY 2014-15. Additional bridge replacements will take place during FY 2014-15 and they include Old Galveston Road, CR 149 and North Second Street.



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Detention

To address flooding issues, the City partnered with the Brazoria County Conservation and Reclamation District No. 3 to develop and maintain several regional detention basins. A 2011 drainage study, commissioned by the City of Alvin, recommended the construction of detention basins within the City limits, to reduce flooding at the intersection of South and Johnson Streets. In FY 2013 and FY 2014 two properties, identified as preferred detention sites in the comprehensive drainage study were acquired by the City: 5 acres of property located at the intersection of West South Street and Durant Street; and 15 acres of property located at the intersection of West South Street and Kost Road, adjacent to the M-1 ditch – which is the major drainage artery leaving the City of Alvin. These detention basins will significantly aid in reducing street flooding around South Street and Johnson Street.

Wetlands

In 2014, the City executed a *Memorandum of Understanding* with Texas A&M University to develop a stormwater wetlands component of the detention basin located at Kost Road and South Street. Texas A&M is determining the wetland species of plant material suitable for the area, and will use grant funding to purchase and install the wetland plant material within the detention basin. The function of the proposed stormwater wetland is to improve the water quality flowing from the Kost Detention Pond site, while providing a natural wetland habitat and opportunities for Alvin residents to observe and enjoy wildlife in a wetland setting. The project is grant funded through the Texas Commission on Environmental Quality and the Galveston Bay Estuary Program.

Water and Sewer Improvements

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 Wastewater Treatment Plant. This real time data will assist personnel with the detection and identification of problematic issues within the overall system. During the latter part of 2014, the City will embark on a significant sewer line replacement project. Funded by the *Texas General Land Office Hurricane Relief Grant*, over 18,250 linear feet of sewer line will either be repaired or replaced.

Finally, staff is currently working with our financial advisors and our bond counsel and will bring forth for your consideration the issuing of bonds to service and repair the City's water and sewer system. These projects include:

- The construction of an additional 500,000 to 750,000 elevated tank to replace the 500,000 gallon tank on Dyche Lane; which has been determined by Texas Commission on Environmental Quality to be too low. The location of the new elevated water tank remains to be determined.



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- The launching of an automated meter reading system, whereby the City will be able to read utility meters remotely. This will enable the City to be more accurate and report actual water usage as well as identify potential leaks in the system.
- The implementation of an Inflow and Infiltration (I&I) program, which involves replacing sewer mains and infrastructure concurrent with major road projects; as well as increasing the pumping capabilities of the system's lift stations.
- Phase 2 of the Wastewater Treatment Rehabilitation; which will include upgrading an additional clarifier and installing a new belt press to remove water from the sludge. With the completion of Phase 2 rehabilitation, the Wastewater Treatment Plant capacity will expand to 8.0 million gallons per day (MGD).

PARKS AND RECREATION

The Parks Department continues to make significant improvements throughout the park system which include: a new “all inclusive” playground and large picnic pavilion at Briscoe Park, new covered stage and performance area at National Oak Park, new drinking fountains at Hugh Adams and Prairie Dog Park, and an expanded parking lot at Pearson Park. During the FY 2014-15, it is anticipated that several new playground components will be added throughout the park system, along with construction of a new picnic pavilion at Talmadge Park, two observation decks, a butterfly garden and a gazebo added to National Oak Park.

ENGINEERING

It is anticipated that design for the Mustang Road project will commence by the first quarter of FY 2014-15. The Engineering Department is currently working with Dannenbaum Engineering on the design of the proposed detention pond on the fifteen acre property that was acquired at the northwest corner of Kost and South Streets. Construction is expected to begin during the 4th quarter of 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 18 months to complete. Even more, the City is currently working with Freese and Nichols Engineering to update the City's Utility Master Plan which should be complete by the first quarter of FY 2014-2015.



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BUDGETARY HIGHLIGHTS

GENERAL OPERATING FUND

The General Fund is the chief operating fund of the government. It is used to account for all current financial resources not required by law or administrative action to be reported as other designated funds. The primary governmental functions occurring within this fund are parks and recreation, public safety, public works, code enforcement, and general administrative operations, such as city management, human resource, legal, and finance. The General Fund Operating Budget for FY 2014-15 is proposed to be \$13,872,737 -- an increase of 5% from the FY 2013-14 amended budget.

General Fund Reserve

The City has followed a policy of maintaining a reserve of not less than 25%, or 90 days of expenditures for operating funds in the event of emergencies, financial recessions, and other unforeseen circumstances. Below is a listing of the General Fund unassigned spendable fund balances for the fiscal year ending September 30, 2013, a forecasted fund balance for the fiscal year ending September 30, 2014, and the projected fund balance for the fiscal year ending September 30, 2015.

Fiscal Year-End	Actual 09/30/2013	Forecast 09/30/2014	Projected 09/30/2015
Unassigned Spendable Fund Balance	\$4,514,129	\$4,416,237	\$4,416,237
% of Budgeted Expenditures	35%	34%	32%

General Fund Revenues

The General Fund receives revenues from several sources. The major resources for the General Fund are property tax and sales tax.

Property Tax

The largest revenue source in the General Fund is property taxes. The City's property 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 FY 2014-15, I am proposing to lower the City's combined tax rate by ½-cent (from \$0.8436 per \$100 of taxable property value to \$0.8386 per \$100 of taxable property value).

The Brazoria County Appraisal District (BCAD) has certified our 2014 taxable assessed value at \$1,006,033,215. This is up approximately 5% over the 2013 original certified tax roll (\$959,353,423). 2.14% (or \$21,508,489) of the 2014 certified taxable assessed value is new taxable value added to the appraisal roll.



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Current FY 2013-14 property tax revenue is estimated to be \$7,183,989 (in which \$628,847 is payment in lieu of tax from Denbury Onshore LLC). With an increase in appraised property values, the FY 2014-15 property tax revenue is projected to be \$7,796,703 (in which \$880,000 is payment in lieu of taxes from Denbury Onshore LLC).

Sales Tax

Per the City Charter, 1/3 of sales tax receipts are allocated to the General Fund for general operating purposes, with the remaining 2/3 allocated to the Sales Tax Fund to maintain street and drainage.

General Fund sales tax revenues continue to rebound. I anticipate sales tax receipts to end FY 2013-14 at \$2,126,227 – up 4.5% from the \$2,034,840 budgeted in FY 2013-14. For FY 2014-15, I am expecting sales tax revenues to be \$2,200,044; a 3.5% increase above the FY 2013-14 estimated sales tax projections.

GENERAL CONTINGENCY FUND

I am proposing the creation of a General Contingency Fund. This Fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings. For FY 2014-15 I am proposing a \$100,000 “start-up” transfer from the General Operating Fund into the General Contingency Fund.

UTILITY FUND

The Utility Fund accounts for the water and wastewater utilities for the City of Alvin. Being an enterprise fund, it is designed to be financed and operated in a manner similar to private business. Accordingly, utility charges should be sufficient to cover annual operating and capital costs while providing income for future capital needs. The proposed Utility Fund Operating Budget for FY 2014-15 is \$6,863,036 – a \$5,765 reduction from the FY 2013-14 budget.

Utility Fund Revenues

The City’s ordinance requires that water and sewer rates be adjusted incrementally on an annual basis in accordance with the consumer price index rate for all urban consumers (CPI-U) for the Houston-Galveston-Brazoria, TX area. The water and sewer rate adjustment is equal to the percentage that the CPI-U has changed over the previous 12-month period.

The CPI-U has increased by 2.8% over the previous 12-month period. As a result, for FY 2014-15, I am proposing \$7,115,666 in total Utility Fund revenues -- a 4.8% increase over the prior year’s budget.



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Proposed Water & Sewer Rates

Water	Current Rate	2.8% rate adjustment	Proposed Rate
<i>Base 2,000 Gallons</i>			
Residential Base	\$10.99	\$0.31	\$11.30
Commercial Base	\$11.54	\$0.32	\$11.86
Per 1,000 (2001 – 7000)	\$2.81	\$0.08	\$2.89
Per 1,000 (7001 – above)	\$4.29	\$0.12	\$4.41

Sewer	Current Rate	2.8% rate adjustment	Proposed Rate
<i>Base 2,000 Gallons</i>			
Residential Base	\$17.04	\$0.48	\$17.52
Commercial Base	\$17.54	\$0.49	\$18.03
Per 1,000 (2001 – above)	\$2.81	\$0.08	\$2.89

SANITATION 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 Revenues

The City’s ordinance requires that solid waste rates be adjusted incrementally on an annual basis in accordance with the consumer price index rate for all urban consumers (CPI-U) for the Houston-Galveston-Brazoria, TX area. The solid waste rate adjustment is equal to the percentage that the CPI-U has increased or decreased. The CPI-U percentage has increased by 2.8% over the previous year.

Proposed Sanitation Rates

Sanitation Charge	Current Rate	2.8% rate adjustment	Proposed Rate
Garbage	\$14.28	\$0.40	\$14.68

The proposed budget includes total FY 2014-15 Sanitation Fund revenues of \$2,621,729 – a proposed increase of 4% over the FY 2013-14 budget.

Sanitation Fund Expenses

The City has contracted with Progressive Waste Solutions to provide sanitation services for the City of Alvin. The current contract expires September 30, 2020, and provides for a CPI-U cost adjustment and a cost of fuel adjustment. Progressive Waste Solutions has submitted their proposed 3.514% cost adjustment (2.8% CPI-U + .714% fuel adjustment) for FY 2014-15. While the FY 2014-15 contract



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renewal with Progressive Waste Solutions has not been approved by council at the time of the submission of the FY 2014-15 proposed budget, the FY 2014-15 proposed Sanitation Fund expenditures include the 3.514% cost adjustment; and are projected to be \$2,415,933 – a 4.7% increase over the prior year's adopted budget.

SALES TAX FUND

The Sales Tax Fund is used to account for 2/3 of the sales taxes received. Council has designated these funds to be used to maintain streets and drainage.

Sales Tax Fund Revenues

Estimated FY 2013-14 year-end sales tax collections (\$4,251,255) reflect a 4.5% increase (\$181,576) from the FY 2013-14 budget. Anticipating the continuation of the upward swing in sales tax revenues, I am proposing \$4,400,890 in sales tax revenues for FY 2014-15 – which is 3.5% over the estimated FY 2013-14 year-end budget.

Sales Tax Fund Expenditures

Major FY 2014-15 expenditures proposed in the Sales Tax Fund include:

- Street Resurfacing & Road Construction - \$300,000
- Asphalt Street Maintenance - \$250,000
- Concrete Paving/Sidewalks - \$250,000
- Asphalt Road Project - \$1,000,000
- Mustang Road Project - \$1,500,000

COMPENSATION & STAFFING

Maintaining a competitive compensation program is a major component to retain and attract qualified employees. The City currently has a tenure base pay plan, which was adopted by council in 2012. This plan allows for a 2% annual increase, based on the anniversary date or promotion date of full time employees not covered under the Collective Bargaining Agreement. I am proposing to continue this compensation plan for FY 2014-15.

Staffing Considerations:

- Reclassification of Department Heads into the same pay-grade
- Creation of Humane Shelter Manager position (funded mid-year)
- Pay grade reclassification of the Assistant to the City Manager
- Reclassification of the Police Building Maintenance Tech II to Building Maintenance Tech III
- Reclassification of Jail Supervisor to Sergeant for designation as Public Safety IT



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- Pay grade reclassification of the Park Operations Manager
- Reclassification of the Park Building Maintenance Tech II to Building Maintenance Tech III
- Reclassification of Juvenile Case Manager from \$10.40/week to \$11.04/week (30 hrs./week)
- Reclassification of the Human Resource Generalist to Human Resource Manager
- Creation of full-time Administration Assistant I position for the Human Resource Division
- Reorganization of Municipal Court Program
 - Reclassification of Municipal Court Clerk to newly created position titled Court Administrator
 - Eliminate Municipal Court Clerk Position
 - Reclassification of Deputy Court Clerk to newly created position titled Court Case Coordinator
 - Eliminate Deputy Court Clerk position
 - Create unfunded position titled Court Collection Analyst
- Creation of a part-time Court Bailiff
- Reorganization of IT Program
 - Reclassification of IT Specialist to IT Manager position
 - Unfund IT Specialist Position
 - Creation of IT Tech position
- Reorganization of Finance (Accounting) Program
 - Eliminate unfunded Finance Analyst position
 - Eliminate unfunded Accountant II position
 - Create a new unfunded position titled Budget Analyst
 - Reclassification of Senior Accountant to newly created position titled Controller
 - Eliminate Senior Accountant position
- Reorganization of Emergency Management Services Program
 - As a result of the Health Care Reform Act, the City will be required to provide medical coverage for all employees that work 30+ hours per week. Most of the EMS part time employees on average work 24 – 36 hours per week. In order to adequately staff our ambulances, we would need approximately 70 part time employees, while limiting them to less than 30 hours per week. On the other hand, if we move to full time employees, we can accomplish the same staffing levels with 6 full-time EMTs, 6 full-time paramedics, 3 supervisor positions, along with current administrative staff
 - Creation of 6 full-time EMT positions
 - Creation of 6 full-time Paramedic positions
 - Creation of 3 full time Supervisor positions
 - Eliminating 60+ part-time EMT and Paramedic positions
 - Pay grade reclassification of Assistant EMS Director
 - Reclassification of Administrative Assistant II



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GROUP INSURANCE

The City's Health Plan consultant has informed us that there has been an increase in health claims during previous fiscal years. As a result, we should expect a 10% increase in rates in FY 2014-15. This has been factored into the proposed FY 2014-15 budget.

CONCLUSION

While this document gives the appearance of the final budget, it is not. The final adopted budget will be developed through the hard work and input of the City Council, interested citizens, and our dedicated City employees. Budget work sessions are scheduled for August 14, 2014 and August 19, 2014.

We say thank you to our former mayor: Gary Appelt; former council members: Greg Bullard and Jim Landriault; and former city manager: Terry Lucas for their services to the City of Alvin. To our two new council members and mayor – Keith Thompson, Gabe Adame and Paul Horn, respectively -- staff offers you all the support you need to help with your new duties and responsibilities.

Again, thank you for your guidance to date, and staff and I look forward to working with you and our citizens to adopt the budget for FY 2014-15.

Sincerely,

Junru Roland, CGFO, CGFM, CPFIM, CPA
Interim City Manager



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 2014-2015 are approximately \$160,000.

Texas-New Mexico Power Company

Our current agreement, passed by Ordinance 04-LL, expired April 14, 2014; and it is currently in the process of being renewed. The projected annual revenues to be received in fiscal year 2014-2015 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 2014-2015 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 2014-2015 are approximately \$60,000.

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 2014-2015 are approximately \$200,000.

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.



*Annual Budget
Fiscal Year 2014-2015*

MEMORANDUM

TO: Honorable Mayor and Members of the City Council
FROM: Junru Roland, Interim City Manager
DATE: October 1, 2014
SUBJECT: Adopted Fiscal Year 2014-15 Annual Budget

I present to you the final adopted FY 2014-15 Annual Budget. This letter discusses the changes made to the proposed FY 2014-15 budget and supplements the Manager's Letter submitted with the proposed budget to City Council on July 31, 2014.

FY 2014-15 Proposed Budget Changes

General Operating Fund

Changes to the General Operating Fund proposed budget are as follows:

- Salary savings from subsequent hiring in the City Clerk's Office and the Municipal Court
- Elimination of funding to reclassify Department Heads into the same pay grade
- ½-year funding for a Human Resource Director
- Funding for Alliance Board Membership
- Funding for the required radio migration equipment
- Reduction of funds for the start of the Contingency Fund

Utility Operating Fund

The only change made to the proposed Utility Operating Fund is the funding for the radio migration.

Emergency Medical Services (EMS) Fund

The changes made to the EMS Fund proposed budget are for the funding of the radio migration and the elimination of the Department Head pay-grade reclassification.

Contingency Fund

The reduction of "start-up" funds for the Contingency fund is the only change from the proposed budget.

Sales Tax Fund

The budget changes (additions) in the Sales Tax Fund are as follows:

- Funding for the radio migration
- Funding for the Quiet Zone Project
- Funding for the detention improvements
- Funding for Asphalt Pavement



Annual Budget
Fiscal Year 2014-2015

Central Shop Fund

The only change to the proposed Central Shop Fund budget is for the funding of the radio migration project.

Sanitation Fund

The reduction in the proposed budget for Keep Alvin Beautiful is the only change in the Sanitation Fund.

Detention Pond

The City Council selected a dry pond bottom basin instead of the original wetlands bottom. As a result, the Memorandum of Understanding with Texas A &M University for the development of a storm water wetlands component of the detention basin located at Kost Road and South Street was terminated.

AMENDMENTS TO THE PROPOSED BUDGET

General Fund Expenses

Decrease in Personnel Services	(\$31,227)
Increase for Radio Migration	\$77,311
Increase for Alliance Board Membership	\$10,500
Decrease in Contingency Fund Start-up	(\$56,584)
NET INCREASE (DECREASE)	\$0

Utility Fund Expenses

Increase for Radio Migration (water department)	\$6,536
Increase for Radio Migration (sewer department)	\$6,536
NET INCREASE (DECREASE)	\$13,072

Emergency Medical Services Expenses

Decrease in Personnel Services	(\$11,960)
Increase for Radio Migration	\$17,312
NET INCREASE (DECREASE)	\$5,352



Annual Budget
Fiscal Year 2014-2015

Contingency Fund Revenues

Decrease in start-up funds	(\$56,584)
NET INCREASE (DECREASE)	(\$56,584)

Sales Tax Fund Expenses

Increase for Radio Migration	\$10,271
Increase for Quiet Zone Project	\$60,000
Increase in Detention Improvements	\$100,000
Increase in Asphalt Pavement Improvements	\$500,000
NET INCREASE (DECREASE)	\$670,271

Central Shop Fund Revenues / Expenses

Increase in Revenues (interfund transfers)	\$117,967
Increase for Radio Migration Project	(\$117,967)
NET INCREASE (DECREASE)	\$0

I am grateful to the Mayor and City Council for the long hours they have put into guiding staff through the budget adoption process. I am very optimistic about our City's future and look forward to the expansion and growth that lies ahead.

Sincerely,

Junru Roland
Interim City Manager/CFO



Alvin Location

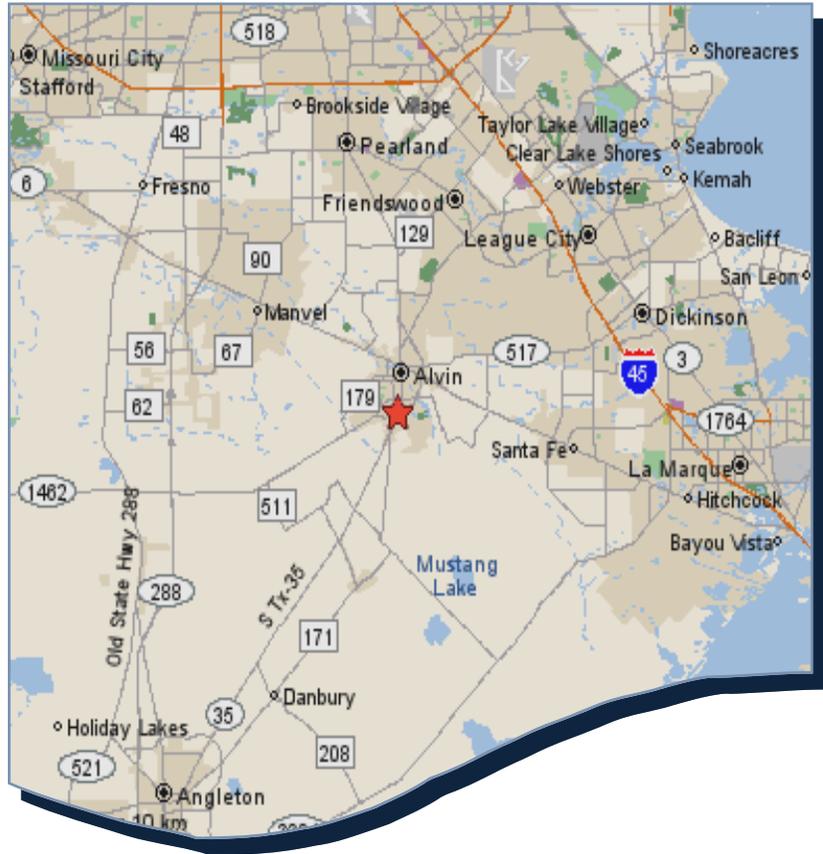
City of Alvin, Texas

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 storage tank. He moved to the area and constructed a 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

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.

2014 Fall Enrollment: 4,938

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

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

2014-2015 Projected Fall Enrollment: 20,782

Interesting facts...

- The district is accredited with a recognized rating from the Texas Education Agency
- The student population has grown by 33% since 1999.
- The school district covers an area of 250 square miles in northern Brazoria County. In addition, it serves Alvin, Manvel, Iowa Colony, Liverpool, Amsterdam and some areas of Rosharon, Arcola and Pearland.
- Alvin AISD has 2,500 staff members within the district, which serve two high schools, one academic alternative school, one behavior alternative school, five junior high schools and fourteen elementary schools.
- High school, junior high school and elementary age students participate in University Interscholastic League (UIL) academic and fine arts contests every year.
- 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.



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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



*Annual Budget
Fiscal Year 2014-2015*

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.



Annual Budget
Fiscal Year 2014-2015

Demographics

Major Employers

Alvin Independent School District	2,540
EchoStar/Dish Network	650
Alvin Community College	300
Wal-Mart	520
Ascend Performance Materials	585
INEOS Olefins & Polymers	455
Ron Carter	320
Team	227
City of Alvin	212
Diversified Ceramics	91

College/University in Alvin

Alvin Community College

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
- BBVA/Compass Bank
- Hometown Bank of Alvin
- 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

- Alvin Extended Stay
- Best Western Alvin Inn
- Super 8 Alvin
- Knights Inn
- Americas Best Value
- Holiday Inn Express & Suites
- La Quinta

Communications

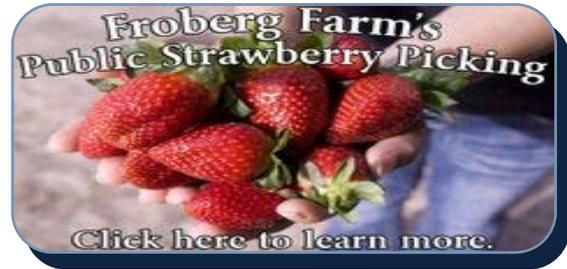
- Newspapers-
 - The Alvin-Sun Advertiser
 - The Facts
 - Houston Chronicle

Area Attractions



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.

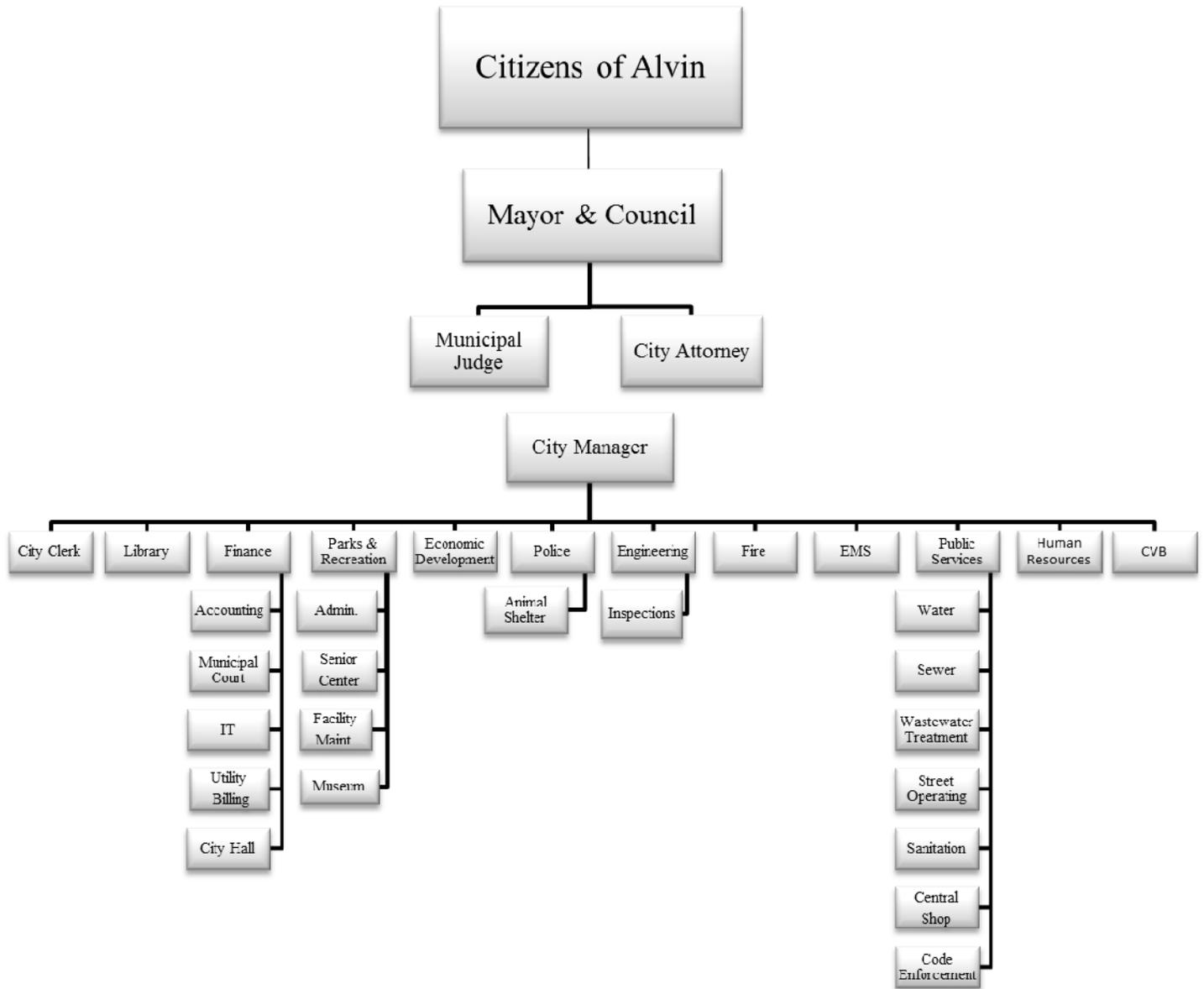


Nolan Ryan Exhibit Center

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.



Annual Budget
Fiscal Year 2014-2015





Annual Budget
Fiscal Year 2014-2015

City of Alvin
Officials & Consultants

Officials:

Junru Roland	Interim City Manager/ CFO
Bobbi Kacz	City Attorney
Dixie Roberts	City Clerk
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



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ORDINANCE NO. 14-AA

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS ADOPTING THE BUDGET FOR THE CITY OF ALVIN, TEXAS FOR FISCAL YEAR 2014-15; 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 2014-15; and

WHEREAS, the budget for fiscal year 2014-15 reflects Council's best efforts at providing a balanced budget and maintaining the necessary fund balance to meet the City's needs; NOW, THEREFORE,

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

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

Section 2. That the City Council hereby adopts the City of Alvin Annual Budget for fiscal year 2014-15, 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. 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 4 day of September, 2014.

PASSED AND APPROVED on second reading on the 11 day of September, 2014.

ATTEST:
By: Dixie Roberts
Dixie Roberts, City Clerk

CITY OF ALVIN:
By: Paul A. Horn
Paul A. Horn, Mayor



Annual Budget
Fiscal Year 2014-2015

ORDINANCE NO. 14-BB

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS, LEVYING A PROPERTY TAX RATE FOR THE TAX YEAR 2014; 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 tax year 2014 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 \$0.693885 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 2014 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 \$0.011674 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 2014 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 \$0.009750 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 2014 to pay current interest and to provide a Sinking Fund on the Certificate of Obligations, Series 2006A.



Annual Budget *Fiscal Year 2014-2015*

Section 4. An ad valorem tax of and at the rate of \$0.008729 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 2014 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2006C.

Section 5. An ad valorem tax of and at the rate of \$0.064767 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 2014 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2011.

Section 6. An ad valorem tax of and at the rate of \$0.031031 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 2014 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2011.

Section 7. An ad valorem tax of and at the rate of \$0.018764 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 2014 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Note, Series 2013.

Section 8. Taxes are to be calculated on the basis of one hundred percent (100%) of assessed value for the 2014 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 \$0.838600 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.



Annual Budget
Fiscal Year 2014-2015

Section 9. That the recorded vote of the City Council on this ordinance is:

Council Members voting FOR adoption:

Terry Droege, Mayor Pro-Tem

Keith Thompson

Scott Reed

Adam Arendell

Brad Richards

Gabe Adame

Roger Stuksa

Council Members voting AGAINST adoption:

Council Members absent:

Section 10. This ordinance is adopted in compliance with Article VII of the City Charter.

Section 11. **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 4 day of September 2014.

PASSED AND APPROVED on second reading on the 11 day of September 2014.

ATTEST:

CITY OF ALVIN, TEXAS:

By: 
Dixie Roberts, City Clerk

By: 
Paul A. Horn, 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.

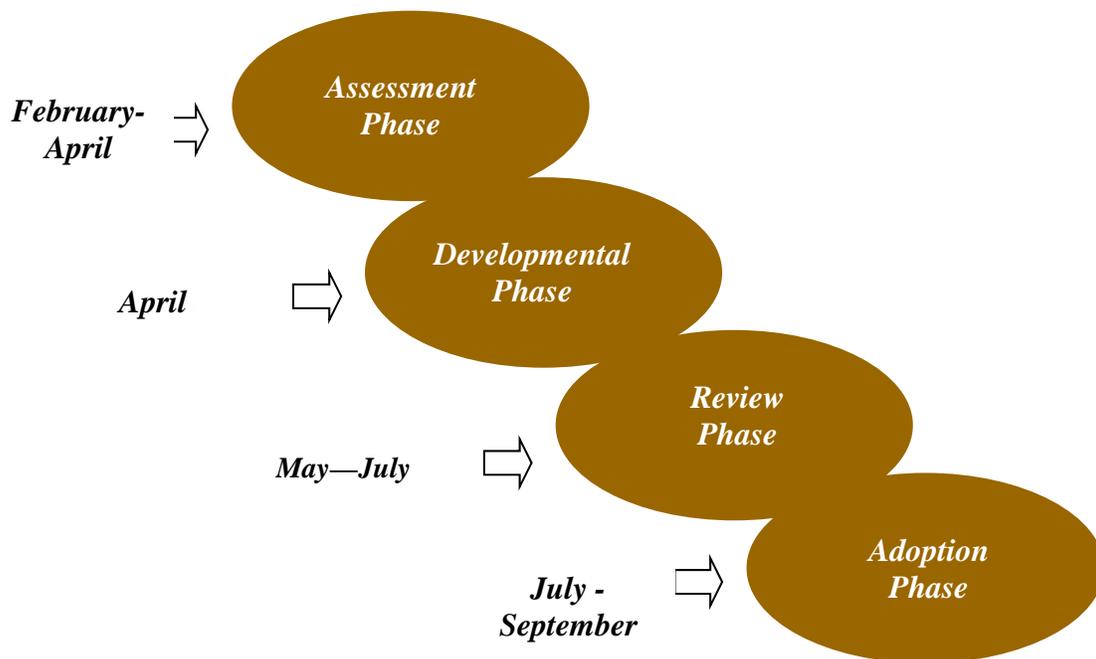
Time Frame: April

- 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: May- July

- Adoption Phase- A proposed budget is presented to City Council by the City Manager. Work sessions are held by Council to review the proposed budget. A special City Council meeting is held for Council to vote to exceed 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.



Annual Budget
Fiscal Year 2014-2015

**Fiscal 2014-15 Annual Operating and Capital Plan
Calendar of Events for Budget Preparation and Adoption**

April 7	Kick off meeting for budget 2014-15
May 19 (est.)	Preliminary values for 2014 available from Appraisal District
April 28	Deadline for all department requests to be submitted to Finance
May 1 - May 12	City Manager meets with department heads
May 29	Complete all revenue forecast and revenue budget in major funds
June 2 - June 26	City Manager and Chief Financial Officer balance the budget
July 25 (est.)	Certified Values for 2014 received from Appraisal District
July 31	City Manager Proposes Budget and sets date and time for public hearing on the budget
August 7	Include with City council meeting (<i>Council to vote to exceed the effective tax rate</i>). Set dates and time for two public hearings on tax rates on August 21 & 28 (if necessary)
August 14 (& 19)	Council work session(s) on proposed budget
August 21	Public hearings: Proposed budget and <u>First</u> hearing on property tax rate.
August 28	Council work session on proposed budget (if necessary) Second Public Hearing on Tax Rate
September 4	Budget and tax rate ordinance adopted on first reading.
September 11	Budget and tax rate ordinance adopted on second reading.
October 1	Fiscal Year Begins

Accounting System

Description of Funds and Fund Types

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



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

- ◆ **General Fund (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:

***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.*

***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.*



Annual Budget Fiscal Year 2014-2015

Accounting System

Description of Funds and Fund Types

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.

Public Education & Government (PEG) Fund (Fund 130) - To account for 1% of the cable operator's gross receipts. These funds are restricted by federal law; and may be used only for capital costs related to PEG access facilities..

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)

- ◆ **General Contingency Fund (Fund 311)** - The General Contingency Fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.
- ◆ **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.
- ◆ **Permanent Fund (Fund 511)** - The Permanent Fund is used to account for the handling and maintaining of the City's Cemetery.

Accounting System

Description of Funds and Fund Types



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.

***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.
- ◆ **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.

Accounting System
Description of Funds and Fund Types

- ◆ **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

Governmental Funds

- GENERAL FUND
 - General Government
 - Public Safety
 - Community Development
 - Public Services
 - Community Services
- SPECIAL REVENUE FUNDS
 - Hike & Bike Trail System
 - Hotel/Motel Fund
 - Municipal Library Fund
 - Special Investigation Fund
 - Municipal Court Tech Fund
 - Municipal Court Bldg Security Fund
 - Donation Fund
 - Juvenile Case Manager Fund
 - Fire Capital Fund
 - Park Dedication Fund
 - TIRZ Funds
 - Comcast PEG Fees Fund
- DEBT SERVICE
- CAPITAL PROJECT FUNDS
 - Sales Tax/Street Program
- PERMANENT FUND

Proprietary Funds

- ENTERPRISE FUNDS
 - Water & Sewer Fund
 - Impact Fees Fund
 - Sanitation Fund
 - Emergency Medical Services Fund
- INTERNAL SERVICE FUNDSs
 - Central Shop Fund
 - Vehicle Replacement Fund
 - IT Maintenance Fund
 - Computer Replacement Fund



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 Policies

- 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

Resolution No. 11-R-22 approved by City Council on July 7, 2011 adopted the City of Alvin Fund Balance Policy. 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.



Annual Budget Fiscal Year 2014-2015

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.
- ◆ Budget Transfers- Department heads are responsible for recommending transfers within their department. Approval from the City Manager is required to complete the process.
- ◆ Supplemental Appropriations- In the event that a supplemental appropriation is deemed necessary during the fiscal year, the City Manager is responsible for verifying the availability of funds. A budget ordinance, requiring two readings in accordance with the provisions of the charter, is then sent to City Council for approval.
- ◆ Emergency Appropriations- City Council may approve emergency appropriations which may arise during the fiscal year by emergency ordinance, requiring only one reading in accordance with the provisions of the charter.

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.



Annual Budget
Fiscal Year 2014-2015

**POLICY STATEMENTS
ON INTERFUND TRANSFERS**

In fiscal year 2014-2015, the Utility, EMS, Sanitation, and Cemetery funds will be charged the following percentages of franchise fee based on the 2014-2015 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	20.62%
Sales Tax	12.89%
EMS	1.55%
Sanitation	0.26%
Cemetery	0.26%

The proposed transfers to the General Fund for fiscal year 2014/15 are listed as follows:

	<u>Franchise</u>	<u>Administrative</u>	<u>Total</u>
Utility	425,680	261,329	687,009
EMS	38,110	19,615	57,725
Sanitation	129,385	3,269	132,654
Cemetery	30,239	3,269	33,508
Sales Tax	0	163,462	163,462



Donation Policy

Ordinance No. 93-NN approved by City Council on December 23, 1993 established a procedure for accepting gifts or donations of property or money to the City of Alvin. **Ordinance No. 06-TTT** approved by City Council on January 4, 2007 amended this policy increasing the threshold of the gift or donation requiring a resolution from \$500 to \$5,000.

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.



Donation Policy

- B) Donations will not be accepted from individuals or companies who have had a contractual relationship with the City within the last two years. Donations from franchises, however, will be accepted.

IV. Procedure for Development of List of Desired Items

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

V. Procedure

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



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. Estimated 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 which is given to the City of Alvin shall be accepted by resolution.

VI. Desired Donations

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



Annual Budget Fiscal Year 2014-2015

BUDGET SUMMARY ALL FUNDS

FUND	REVENUES	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011/12	2012/13	2013/14	YEAR END 2013/14	2014/15
111	General Fund	12,074,283	12,343,935	12,885,085	13,075,252	13,872,737
121	Hotel/Motel Tax Fund	261,717	285,459	293,600	314,725	296,800
123	Special Investigation Fund	40,622	133,765	11,650	15,506	17,500
124	Municipal Court Building Security Fund	7,323	7,745	7,000	9,080	11,200
125	Municipal Court Technology Fund	9,563	10,107	12,520	14,962	17,020
126	Fire Capital Fund	0	458,040	24,530	35,790	45,040
128	Juvenile Case Manager	11,958	12,671	11,125	20,268	18,943
129	Park Land Dedication	0	18,000	0	0	0
130	Public Education & Government Fund (PEG)	34,867	37,267	31,000	51,626	48,200
210	Impact Fees	150,873	310,284	178,800	343,489	344,000
211	Utility Fund	6,469,483	7,116,733	6,790,115	6,739,756	7,115,666
212	Sanitation Fund	2,307,286	2,483,462	2,517,218	2,429,583	2,621,729
213	EMS Fund	2,041,877	2,407,489	1,911,500	1,804,497	1,895,500
215	CDBG Disaster Recovery Grant Fund	0	323,043	0	0	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	765	492	0	0	0
234	2011 CO Enterprise	90,000	370,729	0	0	0
311	General Contingency Fund	0	0	0	0	43,416
312	Sales Tax Fund	4,001,579	4,195,359	4,079,679	4,266,396	4,415,890
313	2006 CO Governmental	854	30,502	0	0	0
316	2011 Tax & Revenue CO Governmental	0	0	765,000	765,000	0
317	2013 Tax Anticipation Notes	0	1,235,093	0	330	0
411	GO Bond Debt Fund	2,782,006	1,497,069	1,565,794	1,545,732	1,446,109
511	Cemetery Fund	76,008	79,293	65,762	62,576	65,737
512	Donation Fund	18,678	17,585	68,965	68,868	15,100
513	Senior Fund	5,407	5,745	8,250	7,055	7,020
611	Central Shop	559,267	524,723	472,009	478,683	769,597
612	Vehicle Replacement Fund	328,682	459,757	538,291	432,994	472,553
613	IT Maintenance Fund	0	375,932	418,622	418,622	553,388
614	Computer Replacement Fund	26,759	187,510	92,821	92,821	147,724
801	TIRZ #1- Star State	15	0	0	0	5,625
802	TIRZ #2- Kendall Lakes	53,262	73,157	92,300	94,000	141,802
803	TIRZ #3- Savannah Plantation	485	0	0	0	2,841
804	RDA Authority	50,614	69,398	87,864	88,045	134,912
Total Revenues/Resources		31,404,233	35,070,346	\$32,929,500	33,175,653	34,526,049

EXPENDITURES

111	General Fund	11,989,622	12,723,998	13,361,931	13,191,543	13,872,737
121	Hotel/Motel Tax Fund	160,892	194,169	287,402	281,937	288,391
123	Special Investigation Fund	25,755	84,683	96,679	69,909	17,500
124	Municipal Court Building Security Fund	4,117	4,274	6,000	5,500	12,240
125	Municipal Court Technology Fund	23,528	11,555	8,120	5,520	6,738
126	Fire Capital Fund	0	156,053	331,547	331,522	37,758
128	Juvenile Case Manager	9,801	11,938	21,969	12,050	22,262
129	Park Land Dedication	34,931	23,925	0	0	0
130	Public Education & Government Fund (PEG)	0	0	0	0	45,000
210	Impact Fees	0	14,200	1,644,120	1,644,120	0
211	Utility Fund	5,527,612.90	6,338,262	6,865,701	6,656,806	6,876,109
212	Sanitation Fund	2,261,040	2,334,635	2,306,985	2,353,834	2,415,933
213	EMS Fund	1,962,570	1,510,146	1,911,887	1,778,946	2,001,807
215	CDBG Disaster Recovery Grant Fund	0	0	0	0	0
231	2005 WS Bonds Projects	3,355	0	0	0	0
232	2006 CO Bonds Projects	0	60,350	0	0	0
233	2008B CO Bond Projects	0	0	0	0	0
234	2011 CO Enterprise	9,616	24,189	0	0	0
311	General Contingency Fund	0	10,000	15,295	0	25,000
312	Sales Tax Fund	3,888,020	4,049,474	4,915,495	5,524,933	6,013,432
313	2006 CO Governmental	26,415	92,160	0	66,658	0
316	2011 CO Governmental	791,073	1,325,915	0	1,387,069	0
317	2013 Tax Anticipation Notes	0	313,260	765,000	891,533	0
411	Debt Service Fund	1,503,434	1,494,678	1,564,544	1,561,244	1,445,608
511	Cemetery Fund	61,667	71,908	86,965	92,428	57,623
512	Donation Fund	19,622	15,091	36,770	15,826	15,000
513	Senior Fund	6,465	4,902	6,600	5,600	6,300
611	Central Shop	560,902	466,087	610,514	592,629	769,597
612	Vehicle Replacement Fund	280,539	282,058	477,549	485,906	302,300
613	IT Maintenance Program	25,036	341,378	484,423	387,825	553,388
614	Computer replacement Program	0	92,756	108,380	108,380	151,899
801	TIRZ #1- Star State	0	0	0	0	0
802	TIRZ #2- Kendall Lakes	53,261	69,355	87,824	88,000	134,712
803	TIRZ #3- Savannah Plantation	0	0	0	0	0
804	RDA Authority	47,960	47,437	54,725	52,725	93,057
Total Expenditures/Uses		\$ 29,277,232	\$ 32,168,835	\$ 36,056,426	\$ 37,592,443	\$ 35,164,392

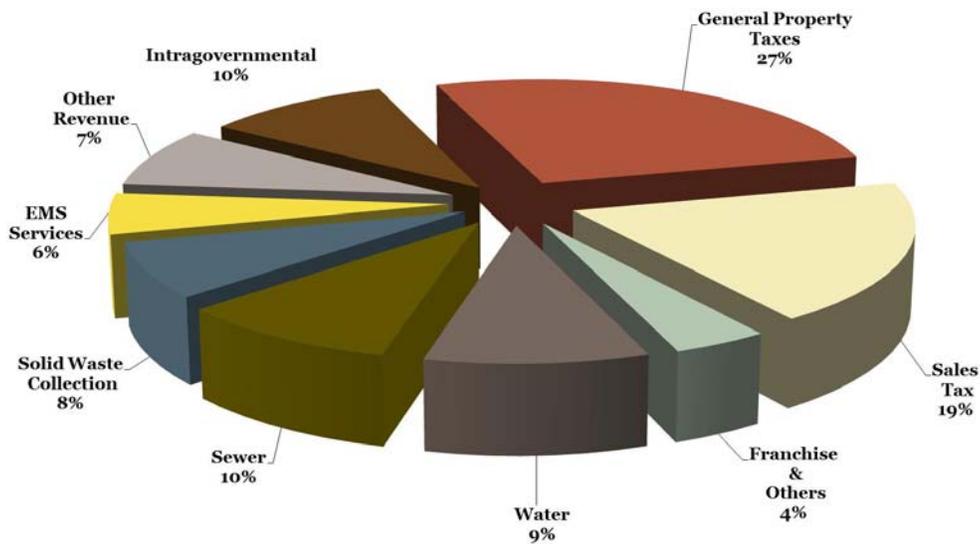


Annual Budget Fiscal Year 2014-2015

Summary of Revenues By Source

Description	General Fund	Special Revenue Funds	Sales Tax Fund	GO Bond Debt Fund	Other Revenue	Utility Fund	Sanitation Fund	E.M.S. Fund	Internal Service Fund	Total
General Property Taxes	7,796,703			1,446,109						9,242,812
Sales Taxes	2,200,044		4,400,890							6,600,934
Franchise & Others	1,355,000	48,000								1,403,000
Water						3,281,610				3,281,610
Sewer						3,314,531				3,314,531
Solid Waste Collection							2,601,429			2,601,429
EMS Services								1,886,900		1,886,900
Intragovernmental	1,074,358				350,558	76,625			1,943,262	3,444,803
Other Revenue:										
Hotel Occupany Tax		290,000								290,000
Fines & Forfeitures	538,500	64,168								602,668
Permits & Licenses	442,100				43,600	48,000				533,700
Grant Proceeds	0									0
Investment Earnings	3,000	1,895	15,000		175	15,900	2,300	1,600		39,870
Other Incomes	463,032	50,640			22,120	723,000	18,000	7,000		1,283,792
Total Revenues	13,872,737	454,703	4,415,890	1,446,109	416,453	7,459,666	2,621,729	1,895,500	1,943,262	34,526,049

**FY 2014-2015 Revenues by Source
Operating Funds**



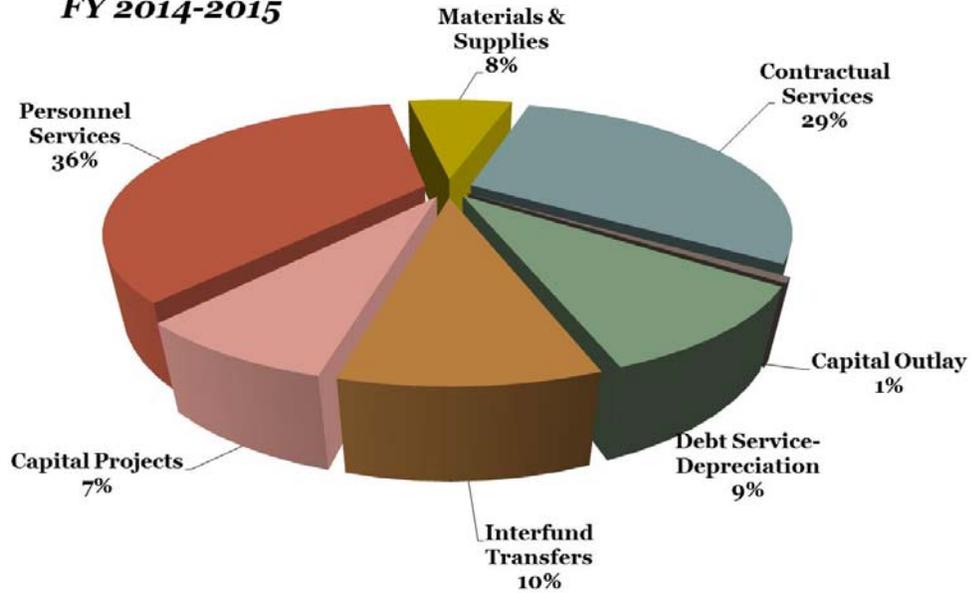


Annual Budget Fiscal Year 2014-2015

Summary of Expenditures By Classification

Classification	General Fund	Special Revenue Fund	Sales Tax Fund	GO Bond Debt Fund	Other Revenue	Utility Fund	Sanitation Fund	EMS Fund	Internal Service Fund	Total
Personnel Services	8,733,118	115,287	1,000,599		3,600	1,406,825		1,049,006	321,329	12,629,763
Materials & Supplies	577,385	25,000	345,750		7,300	764,650		205,100	740,464	2,665,649
Contractual Services	3,717,466	240,566	1,325,894		285,269	1,712,695	2,177,728	392,424	689,912	10,541,956
Capital Outlay	20,000		0			95,000		100,000	14,399	229,399
Debt Service/Depreciation		40,196		1,445,608		1,841,196	28,926	9,343		3,365,269
Interfund Transfers	824,772	8,839	768,453		35,523	1,055,742	209,279	245,934	11,080	3,159,623
Capital Projects			2,572,736							2,572,736
Total Expenditures	13,872,741	429,889	6,013,432	1,445,608	331,692	6,876,109	2,415,933	2,001,807	1,777,184	35,164,392

***Expenditures By Classification
FY 2014-2015***





Annual Budget Fiscal Year 2014-2015

OPERATING BUDGET BY FUND/DEPARTMENT BY CATEGORY FY 2014/15

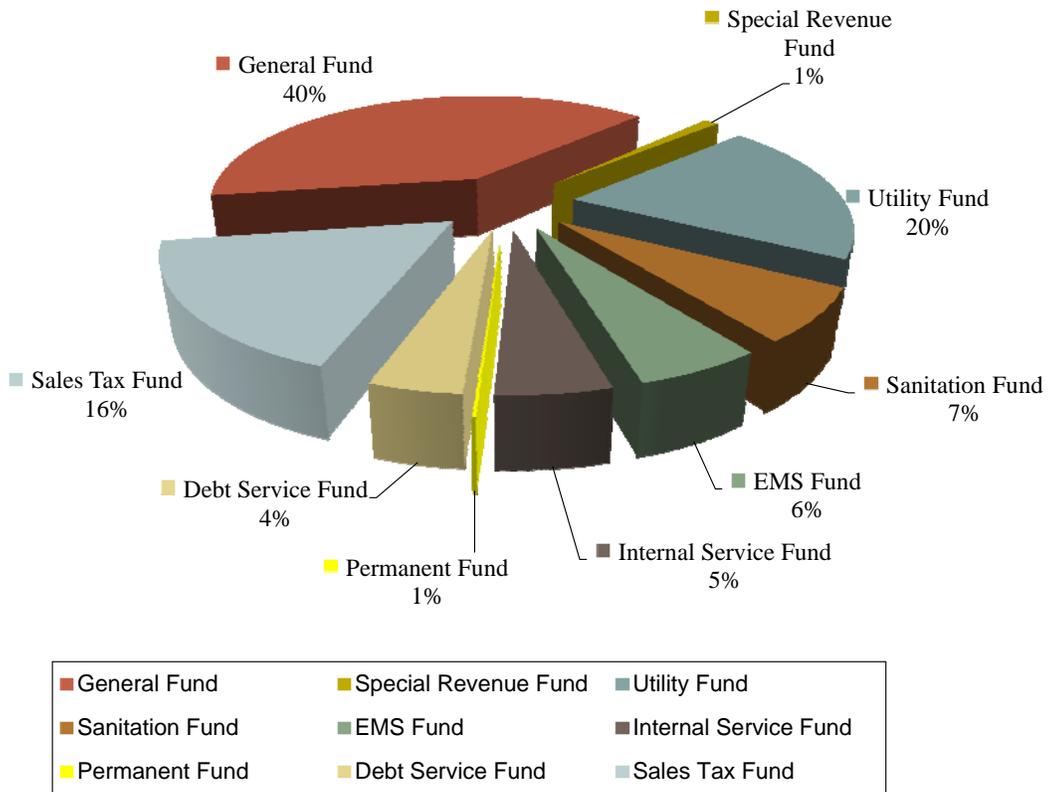
DESCRIPTION	PROJECTED 2013/14	BUDGET	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACT SERVICES	CAPITAL OUTLAY	TRANSFERS	DEBT SERVICE/ DEPRECIATION	CAPITAL PROJECTS	REIMB.
City Council	54,427	60,089	32,964	4,700	21,600		825			
City Clerk	252,523	252,740	194,010	11,060	38,405		9,265			
City Attorney	427,958	447,242	329,095	4,000	104,657		9,490			
City Manager	278,147	278,963	247,671	2,300	22,628		6,364			
Human Resources	97,111	163,458	130,316	2,750	23,765		6,627			
Economic Development	249,282	240,051	191,815	2,000	36,796		9,440			
Finance	703,537	723,161	499,988	22,250	142,938	20,000	37,986			
Police	6,167,508	6,273,268	5,033,947	219,235	487,662		532,424			
Animal Shelter	0	352,030	232,946	40,250	53,392		25,442			
Fire	855,614	949,403	304,995	105,012	363,876		175,520			
Community Development	599,242	698,801	778,195	23,668	58,800		96,139			(258,000)
Code Program	127,152	128,956	128,956							
Parks & Recreation	1,304,495	1,376,789	628,220	139,135	501,562		107,872			
Library	106,522	109,122		1,025	108,097					
Other Requirements	1,964,217	1,818,666			1,753,288		65,378			
Total General Fund	13,187,735	13,872,737	8,733,118	577,385	3,717,466	20,000	1,082,772			(258,000)
Hotel/Motel Tax Fund	287,402	288,391	93,825	9,200	163,606		2,101	19,658		
Special Investigation	30,000	17,500		15,500	2,000					
Court Building Security Fd	6,000	12,240			12,240					
Court Technology Fund	5,520	6,738		6,738						
Juvenile Case Manager Fund	21,969	22,262	21,462	300	500					
Water	1,265,371	1,324,025	361,778	343,200	489,670	45,000	84,377			
Sewer	980,941	994,891	418,344	194,000	233,300	30,000	119,247			
Wastewater Treatment	919,421	874,586	224,950	201,300	408,021	20,000	20,315			
Public Works Admin.	353,183	328,872	226,075	8,650	20,650	73,497				
Billing/Collection	264,507	272,299	160,140	2,200	76,474		33,485			
Public Services Facility	92,820	99,150		10,500	88,650					
Code Program	37,803	64,016	15,538	4,800	12,866		30,812			
Other Requirements	2,954,756	2,918,270			383,065		694,009	1,841,196		
Total Utility Fund	6,868,802	6,876,109	1,406,825	764,650	1,712,696	168,497	982,245	1,841,196		
Total Sanitation	2,306,985	2,415,933			2,177,728		209,279	28,926		
E.M.S. Fund	1,911,887	2,001,807	1,049,006	205,100	392,424	100,000	245,934	9,343		
Sales Tax Fund	4,920,496	6,013,432	1,000,599	345,750	1,325,894		768,453		2,572,736	
Permanent Fund	56,487	57,623		1,015	22,100		34,508			
Donation Fund	16,250	15,000		1,000	14,000					
Internal Service Fund	1,340,368	1,777,184	321,329	314,200	815,176	315,399	11,080			
TOTALS	30,959,901	33,376,956	12,626,164	2,240,838	10,355,830	603,896	3,336,372	1,899,123	2,572,736	(258,000)



Annual Budget Fiscal Year 2014-2015

Expenditures By Fund– All Funds

Fiscal Year 2014-2015





Annual Budget Fiscal Year 2014-2015

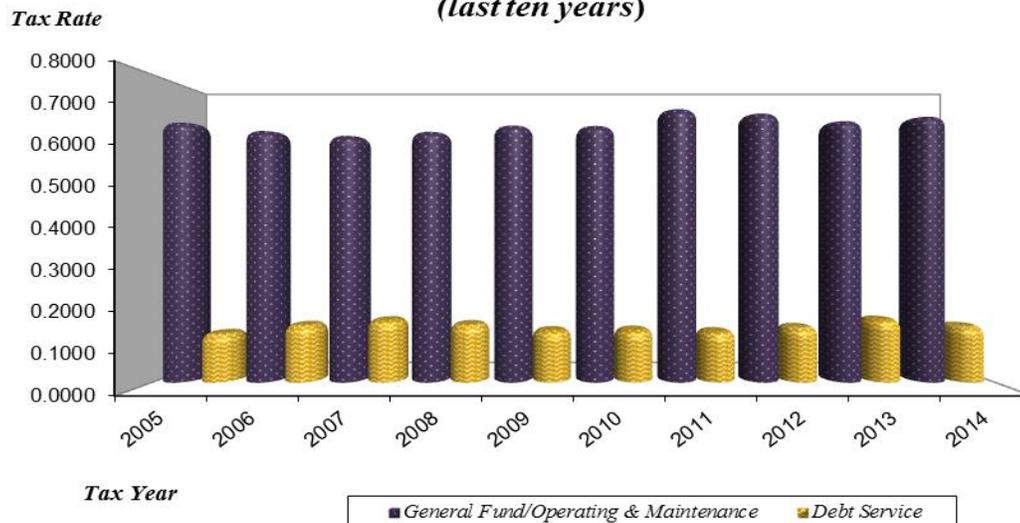
2014-2015 Tax Rate Distribution

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 2014/2015 fiscal year is \$.6939 and \$.1447, respectively, per \$100 of assessed valuation. The 2014 assessed value is \$1,006,033,215. City Council also approved to lower the City's combined tax rate by ½- cent from \$0.8436 per \$100 of taxable property value to \$0.8386 per \$100 of taxable property value.

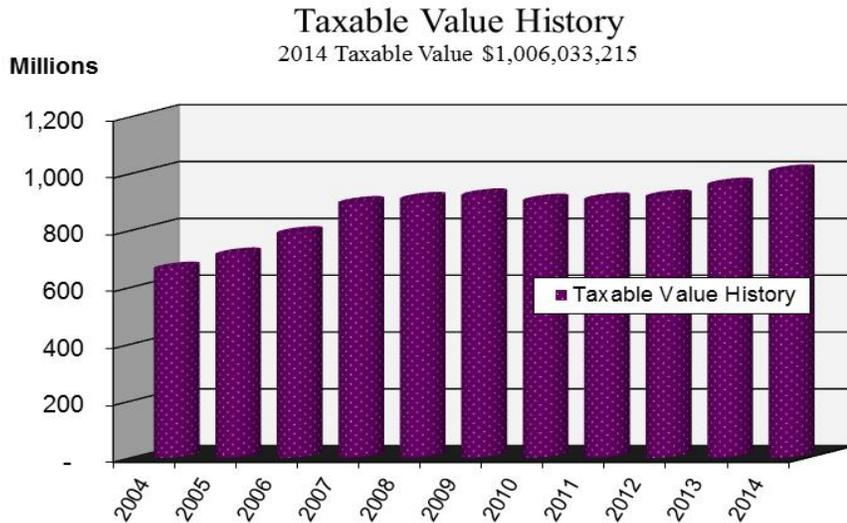
TAX YEAR	GENERAL		TOTAL TAX	TAXABLE VALUE
	FUND O & M	DEBT SERVICE		
2005	0.6784	0.1252	0.8036	713,516,249
2006	0.6565	0.1471	0.8036	788,463,747
2007	0.6440	0.1596	0.8036	894,551,942
2008	0.6544	0.1492	0.8036	909,102,653
2009	0.6709	0.1327	0.8036	921,511,600
2010	0.6697	0.1339	0.8036	902,773,048
2011	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
2014	0.6939	0.1447	0.8386	\$ 1,006,033,215

**Tax Rate Distribution
(last ten years)**





Annual Budget Fiscal Year 2014-2015



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.

City of Alvin Top 10 Taxpayers

FY 2014-2015	Type of Property	2014 Taxable Value
Weatherford US, L.P.	Petroleum	23,971,470
Wal-Mart	Discount Store	17,581,090
Texas New Mexico Power Company	Utility Provider	11,589,840
Team Industrial Services, Inc.	Oil Field Services	9,964,847
Ron Carter Chrysler	Auto Dealership	8,730,780
Rice Tec, Inc.	AG Warehousing	8,357,980
Alvin Autoland, Inc.	Auto Dealership	6,780,340
Highland Square, LTD	Shopping Center	8,068,220
HD Development Properties LP	Lumber and Hardware	5,525,047
ComCast of Houston	Utility Provider	5,049,920
<i>Sub-total of Top Ten Taxpayers</i>		105,619,534
<i>All Others</i>		900,413,681
Total Assessed Valuation		\$ 1,006,033,215



Annual Budget Fiscal Year 2014-2015

AUTHORIZED FULL-TIME PERSONNEL SUMMARY BY DEPARTMENT/PROGRAM FIVE YEAR COMPARISON

DEPARTMENT/PROGRAM	ACTUAL 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015	FUNDING SOURCE
GENERAL FUND						
City Manager	2	2	2	2	2	General Fund
CVB	1	1	1	1	1	Hotel/Motel Fund
City Clerk	3	3	3	3	3	General Fund
Human Resources	1	1	1	1	2	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	77	78	78	77	72	General Fund
Animal Shelter	0	0	0	0	6	General Fund
Fire						
Fire	5	5	5	5	5	General Fund
Public Services						
CIP	4	0	0	0	0	
Engineering						
Inspections	4	4	4	4	4	General Fund
Engineering	5	9	9	7	7	General/Sales Tax Fund
Parks & Recreation						
Administration	9	8	8	9	9	General Fund
Seniors Center	0	1	1	1	1	General Fund
Facility Maintenance	1	1	1	1	1	General Fund
Economic Development						
Economic Development	2	2	2	3	3	General Fund
TOTAL GENERAL FUND	125	126	126	125	127	
TOTAL SALES TAX FUND	20	22	25	25	25	Sales Tax Fund
ENTERPRISE FUND						
Utility Fund						
Water	8	8	8	8	8	Utility Fund
Sewer	11	11	11	10	10	Utility Fund
Wastewater Treatment	5	5	6	6	6	Utility Fund
Billing/Collection	3	3	4	4	4	Utility Fund
Code Enforcement Program	0	0	0	4	4	General/Utility/Sales Tax Funds
Administration	4	4	4	4	4	Utility Fund
TOTAL UTILITY FUND	31	31	33	36	36	
EMS FUND						
EMS FUND	3	3	3	3	18	EMS Fund
TOTAL ENTERPRISE FUND	34	34	36	39	54	
INTERNAL SERVICE FUND						
Central Shop Program	4	4	4	4	4	ISF
IT Maintenance Program	0	0	1	1	2	ISF
GRAND TOTAL- ALL POSITIONS	183	186	192	194	212	

FY 2014-15 Changes

- Human Resource Department- Created a full-time Human Director Director (funded mid-year)
- Police Department/Animal Shelter Program- Created a full-time Shelter Manager (funded mid-year)
- EMS Department- Created 15 full-time positions as follows;
 - 3 Supervisor positions
 - 6 Paramedic positions
 - 6 EMT positions
- Information Technology Program- Created one full-time IT Technician position



Annual Budget Fiscal Year 2014-2015

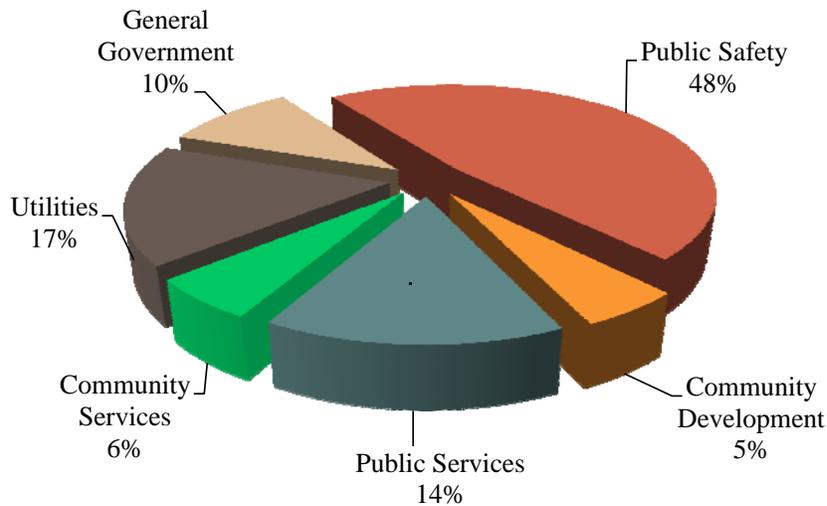
Personnel Services-Summary By Function

Personnel Services makes up 38% 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>	2011/12 BUDGET	2012/13 BUDGET	2013/14 BUDGET	2014/15 BUDGET
General Government	20	20	20	21
Public Safety	85	86	85	101
Community Development	9	9	11	11
Public Services	30	33	30	31
Community Services	11	11	12	12
Utilities	31	33	36	36
Total Authorized Personnel	186	192	194	212

2014/15 STAFFING BY FUNCTION
Percent of Total





Annual Budget
Fiscal Year 2014-2015

Combined Funds Summary Report
Revenue & Expenditures by Type

	Actual 2012-2013	Budget 2013-14	Forecast 2013-14	Budget 2014-15
Property Tax	8,084,914	8,905,285	8,911,496	9,527,792
Sales Tax	6,039,358	6,104,519	6,377,482	6,600,934
Mixed Drink Tax	25,235	25,000	25,000	25,000
Franchise Tax	1,316,404	1,352,000	1,342,796	1,363,000
License & Permit	466,287	399,550	479,504	490,200
Grant Proceeds	441,580	42,327	5,805	-
Charges for Service	11,904,959	11,478,828	11,176,618	11,813,110
Fines & Forfeitures	520,313	510,000	571,030	602,668
Special Assessments	602,890	462,400	644,854	630,000
Investment Earnings	43,573	39,905	37,048	40,190
Rental Income	22,955	22,500	21,500	23,000
Intragovernmental	3,588,856	3,451,941	3,340,989	3,159,623
Sale of Assets	85,481	-	6,410	-
Bond Proceeds	1,685,000	-	1,026	-
Other Income	193,032	110,380	209,390	228,532
Donations	49,510	24,865	24,704	22,000
TOTAL	35,070,346	32,929,500	33,175,653	34,526,049

	Actual 2012-2013	Budget 2013-14	Forecast 2013-14	Budget 2014-15
Personnel Services	11,764,759	12,395,664	12,193,290	12,629,762
Supplies	1,806,916	2,188,447	2,097,972	2,239,408
Contract Services	6,974,703	11,725,726	11,963,437	10,605,042
Capital Outlay	1,150,978	1,785,538	1,934,919	530,399
Debt Service	5,319,142	3,559,568	3,530,913	3,382,489
Interfund Transfers	3,524,901	3,657,394	3,660,675	3,462,555
Reimbursements	(186,930)	(223,558)	(223,558)	(258,000)
Capital Projects	1,814,368	967,648	2,434,795	2,572,736
	32,168,835	36,056,426	37,592,443	35,164,392



Annual Budget Fiscal Year 2014-2015

Summary of Capital Items Fiscal Year 2014-2015 By Fund/Program

Fund/Program	Account Name	Description	Amount
General Fund			
<i>City Hall</i>			
111-2504-00-4150	Machinery & Equipment	Replace Boiler	20,000
		City Hall Total	<u>\$ 20,000</u>
		Total General Fund	<u><u>\$ 20,000</u></u>
Utility Fund			
<i>Water Program</i>			
211-6001-00-4150	Machinery & Equipment	Water Meter Program	15,000
211-6001-00-4150	Machinery & Equipment	Water Well #4 Booster Pump	15,000
211-6001-00-4150	Machinery & Equipment	Water Well #4 Booster Pump	15,000
		Water Total	<u>45,000</u>
<i>Sewer Program</i>			
211-6002-00-4150	Machinery & Equipment	Pump @ Lift Station #33	15,000
211-6002-00-4150	Machinery & Equipment	Pump @ Lift Station #34	15,000
		Sewer Total	<u>30,000</u>
<i>WWTP Program</i>			
211-6003-00-4150	Machinery & Equipment	RAS Pump	20,000
		WWTP Total	<u>20,000</u>
		Total Utility Fund	<u><u>\$ 95,000</u></u>
EMS			
213-3503-00-4100	Building & Property	Repaint Exterior/Interior of EMS Facility	25,000
213-3503-00-4150	Machinery & Equipment	Defibrillators	75,000
		Total EMS Fund	<u><u>\$ 100,000</u></u>
Vehicle Replacement Fund			
612-8002-00-4250	Motor Vehicles	2015 F350 Cab/Chassis (Humane)	26,500
612-8002-00-4250	Motor Vehicles	2015 F350 Crew (Parks)	27,500
612-8002-00-4250	Motor Vehicles	2015 F350 EMS Ambulance	120,000
612-8002-00-4250	Motor Vehicles	2015 Ford Fusion (Police)	16,500
612-8002-00-4250	Motor Vehicles	2015 Ford Escape (Engineering)	17,000
612-8002-00-4250	Motor Vehicles	2015 F250 Crew (Streets)	27,500
612-8002-00-4250	Motor Vehicles	2015 F250 Crew (Streets)	27,500
612-8002-00-4250	Motor Vehicles	2015 Ford 12 Passenger Van (Parks)	24,500
612-8002-00-4150	Machinery & Equipment	2015 John Deere 72" Mower (Parks)	14,000
		Total Vehicle Replacement Fund	<u><u>\$ 301,000</u></u>
Computer Replacement Fund			
614-2506-00-4150	Machinery & Equipment	City Hall Server	\$ 14,399
		Total Computer Replacement Fund	<u><u>\$ 14,399</u></u>
		Grand Total All Funds	<u><u>\$ 530,399</u></u>



Annual Budget
Fiscal Year 2014-2015

Alvin Museum
302 W Sealy St.
Alvin, Texas 77511





General Fund

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.



Annual Budget Fiscal Year 2014-2015

GENERAL FUND BUDGET SUMMARY

Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Beginning (unassigned) Fund Balance	\$ 4,894,191	\$ 4,514,129	\$ 4,514,129	\$ 4,397,837
Revenues:				
General Property Taxes	6,645,737	7,159,717	7,183,989	7,796,703
Sales Taxes	2,013,524	2,034,840	2,126,227	2,200,044
State Mixed Drink Tax	25,235	25,000	25,000	25,000
Franchise Taxes	1,292,706	1,321,000	1,310,000	1,330,000
License & Permits	425,157	358,450	435,203	442,100
Grants	6,030	42,327	2,000	0
Charges for Services	395,601	393,600	385,600	390,600
Fines & Forfeitures	405,116	468,200	515,500	538,500
Investment Earnings	11,620	13,000	1,350	3,000
Rental Income	19,584	19,500	15,000	19,500
Intergovernmental	1,022,602	1,022,601	1,022,601	1,074,358
Sale of Assets	4,712	0	2,558	0
Other Income	76,311	26,850	50,223	52,932
Total Revenues	12,343,935	12,885,085	13,075,252	13,872,737
Total Revenue & Resources	17,238,126	17,399,214	17,589,380	18,270,574
Expenditures:				
Mayor and Council	53,452	55,456	56,427	60,089
City Clerk	243,165	259,487	252,523	252,740
City Attorney	459,559	420,558	427,958	447,242
City Manager	272,624	351,032	278,147	278,963
Human Resources	101,000	130,476	97,111	163,458
EDC	177,770	251,098	249,282	240,051
Finance (Accounting, M. Court, City Hall)	646,012	710,037	705,348	723,161
Police (Animal Shelter)	6,093,579	6,217,833	6,167,508	6,625,298
Code Enforcement	69,851	127,188	127,152	128,956
Fire	811,617	858,701	855,614	949,403
Engineering (Inspections)	577,490	599,242	593,601	698,800
Parks & Recreation (Sr Center, Museum)	1,481,420	1,299,265	1,310,133	1,376,789
Library	103,633	112,844	106,522	109,122
Other Requirements	1,632,827	1,968,715	1,964,217	1,818,666
Total Expenditures	12,723,998	13,361,931	13,191,543	13,872,737
Revenue Over/(Under) Expenditures	(380,062)	(476,846)	(116,291)	(0)
Ending (unassigned) Fund Balance	\$ 4,514,129	\$ 4,037,282	\$ 4,397,837	\$ 4,397,837



Annual Budget Fiscal Year 2014-2015

Major Revenue Sources

PROPERTY TAXES

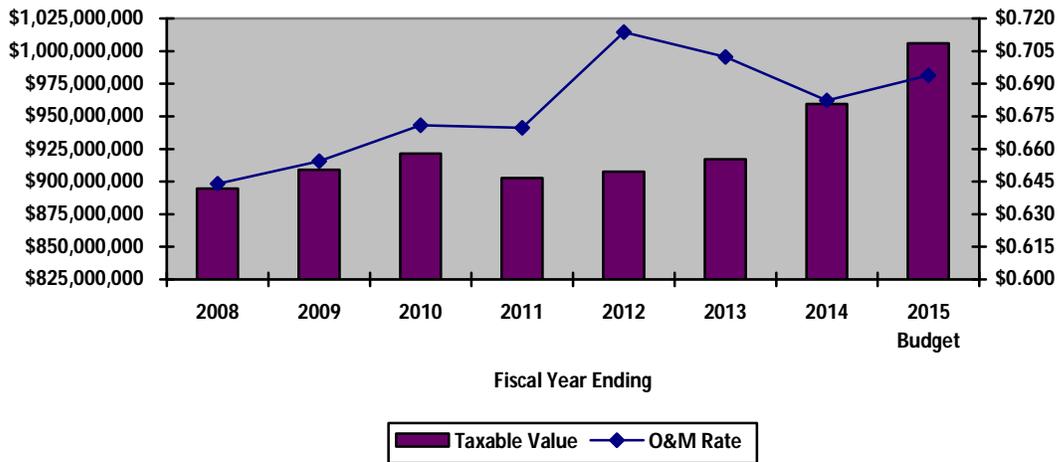
2014-15 General Fund Budget: \$6,916,703

2014-15 Debt Service Fund Budget: \$1,446,109

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 2014-15 (2014 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated gain/loss in value from hearings) is \$1,006,033,215. This is a 4.9% increase from the prior year's original certified net taxable value. In addition, the city lowered the combined tax rate by ½ cent (from \$0.8436 per \$100 of taxable property value to \$0.8386 per \$100 of taxable property 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

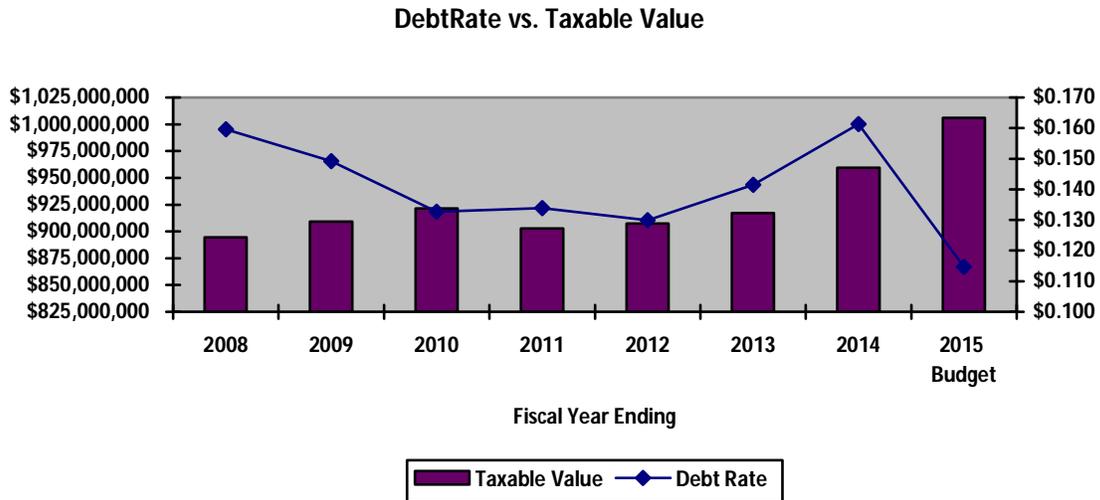


The other component is the debt service rate. Revenue generated by the debt service rate is recorded in the Debt Service Fund. The debt rate is based on generating revenues sufficient to pay the principal and interest due on general obligation bonds. The issuance of all General Obligation Bonds are approved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



Annual Budget Fiscal Year 2014-2015

Major Revenue Sources



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.

AD VALOREM TAX REVENUES

Fiscal Year	2008	2009	2010	2011	2012	2013	2014 Est.	2015 Budget
General Fund	\$5,785,884	\$5,983,514	\$6,145,768	\$6,049,268	\$6,497,476	\$6,455,138	\$6,555,142	\$6,916,703
Debt Service Fund	\$1,424,826	\$1,361,391	\$1,218,080	\$1,206,868	\$1,183,726	\$1,296,666	\$1,545,507	\$1,446,109
Total	\$7,210,710	\$7,344,905	\$7,363,848	\$7,256,136	\$7,681,202	\$7,751,804	\$8,100,649	\$8,362,812



Major Revenue Sources

SALES TAX REVENUE

2014-15 General Fund Budget: \$2,200,044

2014-15 Sales Tax Fund Budget: \$4,400,890

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.

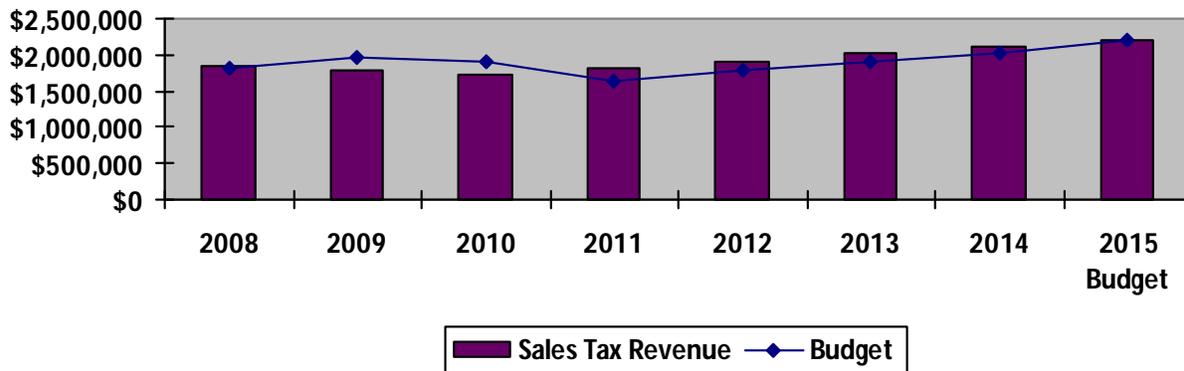
0.50% is allocated to the General Fund and used for the City’s general operating purposes. Voters approved adding this additional ½ cent to the sales tax in 1992 to reduce property taxes.

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)

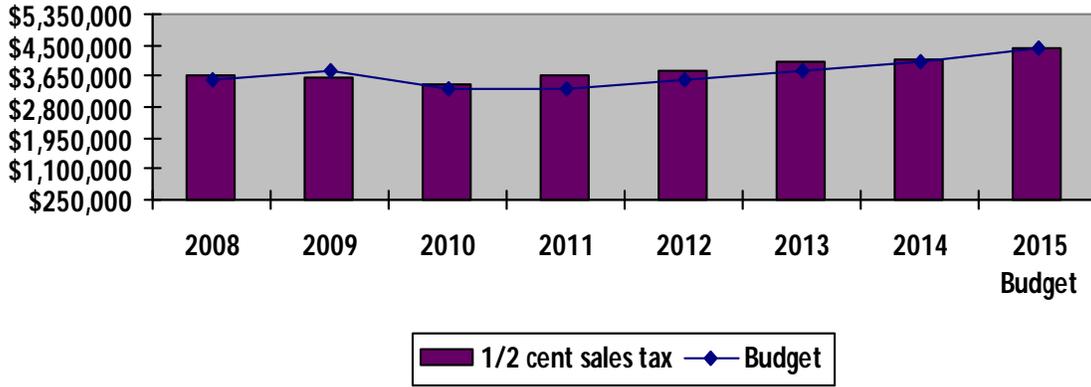




Annual Budget Fiscal Year 2014-2015

Major Revenue Sources

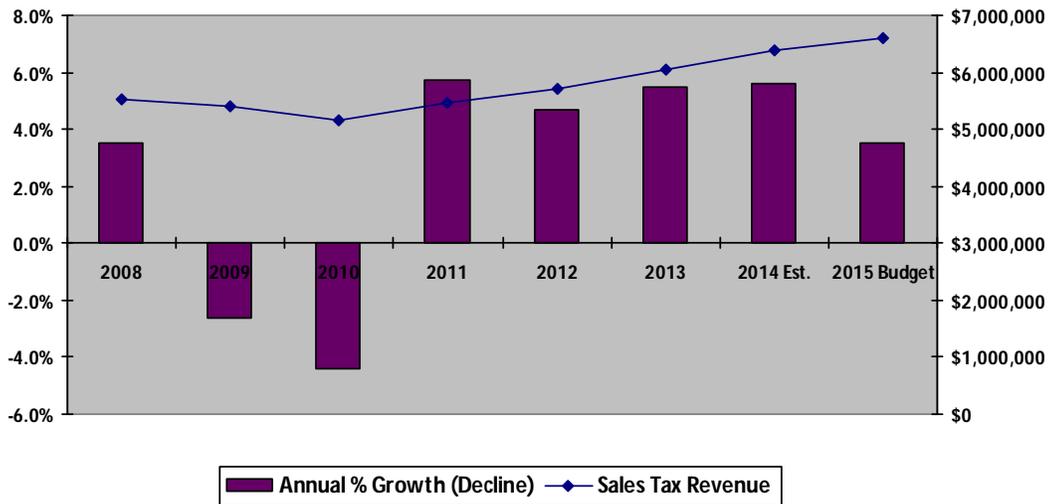
Sales Tax Fund (1 cent)



SALES TAX REVENUE

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015 Budget
General Fund	\$1,846,591	\$1,798,469	\$1,721,898	\$1,820,594	\$1,907,215	\$2,013,524	\$2,126,227	\$2,200,044
Sales Tax Fund	\$3,907,447	\$3,597,225	\$3,442,769	\$3,640,101	\$3,813,290	\$4,025,834	\$4,251,255	\$4,400,890
Total	\$5,754,038	\$5,395,694	\$5,164,667	\$5,460,695	\$5,720,505	\$6,039,358	\$6,377,482	\$6,600,934

Total Sales Tax Revenue Trend





Major Revenue Sources

FRANCHISE FEES

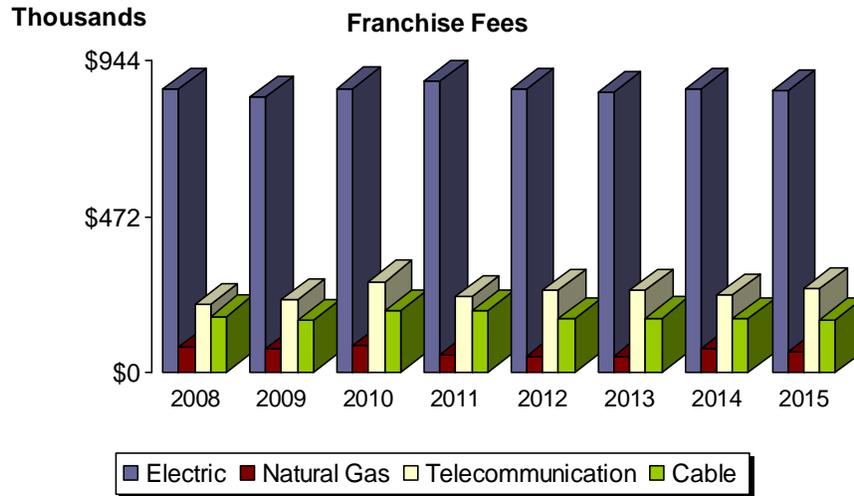
2014-15 General Fund Budget: \$1,330,000

The City of Alvin 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.]



Major Revenue Sources



The City's franchise fees are estimated to total \$1,330,000 in fiscal year 2014-15, which is 1.5% (\$20,000) higher than fiscal year 2013-14 projections. Projections are based on trend analysis.

OPERATING TRANSFERS

2014-15 General Fund Budget: \$1,074,358.

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 2014-15 budget, this transfer equates to \$1,074,358.



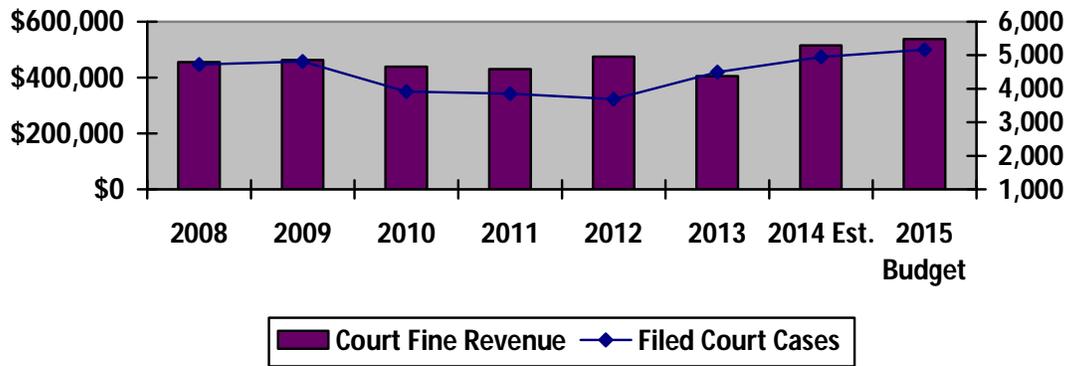
Major Revenue Sources

COURT FINES & FEES

2014-15 General Fund Budget: \$538,500

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 2013-14 are \$515,500.

Court Fine Revenue vs Filed Court Cases





Annual Budget Fiscal Year 2014-2015

111 - GENERAL FUND Revenue Detail

Account	Description	Actual 2012/13	Budget 2013/14	Forecast 2013/14	Budget 2014/15
General Property Tax					
111-400005	Current Tax Collections	\$ 6,193,342	\$ 6,415,042	\$ 6,375,042	\$ 6,688,996
111-400010	Delinquent Taxes	166,226	130,919	100,000	137,707
111-400015	Occupation Taxes on Fees	4,140	5,000	4,000	5,000
111-400020	Payment in Lieu of Taxes	190,598	520,756	628,847	880,000
111-400025	Penalty & Interest	84,794	80,000	72,000	80,000
111-400030	Rendition Penalty	6,638	8,000	4,100	5,000
	Total General Property Tax	6,645,737	7,159,717	7,183,989	7,796,703
Sales Tax					
111-400100	Sales Tax Revenue	2,013,524	2,034,840	2,126,227	2,200,044
	Total Sales Tax	2,013,524	2,034,840	2,126,227	2,200,044
State Mixed Drink Tax					
111-400200	State Mixed Drink Tax	25,235	25,000	25,000	25,000
	Total State Mixed Drink Tax	25,235	25,000	25,000	25,000
Franchise Taxes					
111-400300	Gas	55,216	50,000	65,000	60,000
111-400310	Electric	841,435	855,000	855,000	855,000
111-400320	Telephone	181,283	201,000	180,000	200,000
111-400330	Telephone Lines Right-of-Way	56,330	50,000	50,000	55,000
111-400340	Cable TV	158,443	165,000	160,000	160,000
	Total Franchise Fees	1,292,706	1,321,000	1,310,000	1,330,000
License & Permits					
111-400400	Building Permits	126,477	95,000	126,000	128,000
111-400420	Demolition	350	300	4,650	300
111-400430	Electrical Permits	52,173	45,000	50,000	50,000
111-400440	Plumbing Permits	38,722	31,000	40,000	40,000
111-400450	Moving Permits	0	100	300	100
111-400460	Taxi Permits	530	550	550	600
111-400470	Beer Permits	2,605	2,500	2,500	2,500
111-400480	Mechanical Permits	19,704	17,000	25,000	25,000
111-400490	Mobile Home Park License Fee	37,605	35,000	36,728	35,000
111-400500	Placement Permit Fee	2,025	2,000	2,000	2,000
111-400510	Restaurant Permits	27,980	30,000	30,000	30,000
111-400520	Pool Tables	220	200	320	500
111-400525	Special Permits	2,050	1,000	2,635	2,000
111-400530	Wrecker Permits	1,400	1,500	1,500	1,500
111-400540	Bowling Permits	100	100	100	100
111-400560	Irrigation Permit Fees	1,120	1,000	1,000	1,000
111-400570	Re-Inspection Fees	950	2,200	1,500	2,000
111-400580	Plan Checking Fee	61,146	42,000	55,000	65,000
111-400590	Subdivision Plat Fees	3,704	3,500	2,000	3,500
111-400600	Plan Deposit Fee	1,435	2,000	5,000	2,000
111-400610	Engineering Fees- Surveying	8,076	6,500	8,500	8,500
111-400620	Amusement Store License	11,692	15,000	14,790	15,000
111-400630	Amusement Center License	6,744	8,000	4,500	5,000
111-400640	Other Animal Pound Fees	9,825	10,000	10,000	12,000
111-400650	Animal Permits & Licenses	0	0	580	0
111-400660	Fire Marshall Fees	8,464	7,000	9,700	10,000
111-400670	Banner Permit Fee	60	0	350	500
	Total Licenses & Permits	425,157	358,450	435,203	442,100



Annual Budget Fiscal Year 2014-2015

111 - GENERAL FUND Revenue Detail

Account	Description	Actual 2012/13	Budget 2013/14	Forecast 2013/14	Budget 2014/15
Grants					
111-401000	Grant- Texas Forest Service	6,030	0	2,000	0
111-401010	Grant Proceeds	0	42,327	0	0
	Total Grants	6,030	42,327	2,000	0
Charges for Services					
111-402010	Emergency Service District Fee	268,000	268,000	268,000	268,000
111-402020	Hillcrest EMS/Fire Service	27,600	27,600	27,600	27,600
111-402030	Parks & Recreation Program	35,467	40,000	35,000	35,000
111-402040	Swimming Pool	38,791	33,000	35,000	35,000
111-402050	Sports Agreement Revenue	25,743	25,000	20,000	25,000
	Total Charges for Services	395,601	393,600	385,600	390,600
Fines & Forfeits					
111-403000	Fines & Forfeitures	400,397	465,000	508,000	530,000
111-403010	Child Safety Fines	1,320	1,000	1,500	1,500
111-403020	Traffic Control Fines	3,399	2,200	6,000	7,000
	Total Fines & Forfeitures	405,116	468,200	515,500	538,500
Investing Earnings					
111-404000	Interest Income	11,620	13,000	1,350	3,000
	Total Interest Income	11,620	13,000	1,350	3,000
Rental Income					
111-405000	Rental Income- City Property	2,876	2,500	2,500	2,500
111-405010	Rental- Senior Citizen's Center	16,708	17,000	12,500	17,000
	Total Rental Income	19,584	19,500	15,000	19,500
Intragovernmental					
111-406010	Transfer from Utility Fund	389,464	647,272	647,272	687,009
111-406020	Transfer from Sanitation Fund	152,413	153,713	153,713	132,654
111-406030	Transfer from EMS Fund	52,890	54,464	54,464	57,725
111-406065	Transfer from Sales Tax Fund	118,518	134,217	134,217	163,462
111-406060	Transfer from Cemetery Fund	37,958	32,935	32,935	33,508
111-406313	Transfer from Fund 113	1,359	0	0	0
111-406317	Transfer from Fd 317 TAN Notes	270,000	0	0	0
	Total Intragovernmental	1,022,602	1,022,601	1,022,601	1,074,358
Sale of Assets					
111-407000	Sale of Assets	779	0	2,168	0
111-407010	Sale of Surplus Property	3,934	0	390	0
	Total Sale of Assets	4,712	0	2,558	0
Other Income					
111-409000	Insurance Claim Recovery	985	0	2,093	0
111-409010	Sale of Maps	2	0	0	0
111-409030	Inmate Phone Revenue	58	0	0	200
111-409040	Sales of Code Copies	333	250	300	300
111-409050	Return Check Fee	50	0	0	0
111-409060	Mowing Account	0	0	650	0
111-409070	Mowing Liens	4,241	4,000	500	2,000
111-409075	Miscellaneous Income	8,661	5,000	10,290	5,000
111-409100	Miscellaneous Reimbursements	23,702	0	950	0
111-409110	Kiosk Signs	480	0	240	500
111-409120	TIRZ 2 Reimbursement	12,800	17,600	35,200	44,932
111-409500	Donations	25,000	0	0	0
	Total Other Income	76,311	26,850	50,223	52,932
	General Fund	\$ 12,343,935	\$ 12,885,085	\$ 13,075,252	\$ 13,872,737

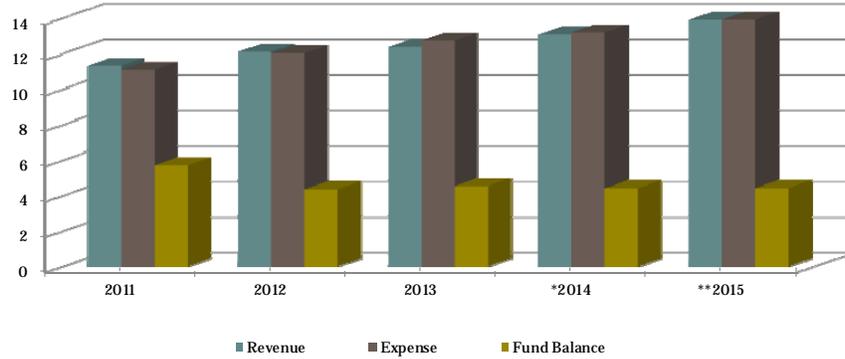


Annual Budget Fiscal Year 2014-2015

GENERAL FUND

5- YEAR REVENUE, EXPENSE AND FUND BALANCE

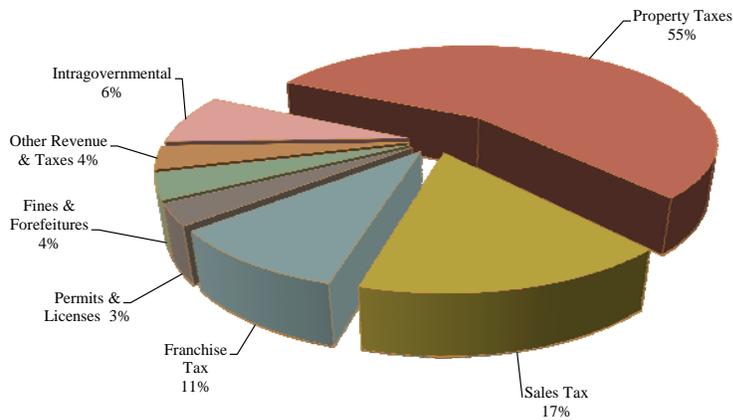
Millions



	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Revenue	11,319,000	12,074,000	12,344,000	13,075,000	13,873,000
Expense	11,075,300	11,990,000	12,724,000	13,192,000	13,873,000
Fund Balance	5,692,000	4,337,000	4,514,000	4,398,000	4,398,000

* Projected ** Estimated

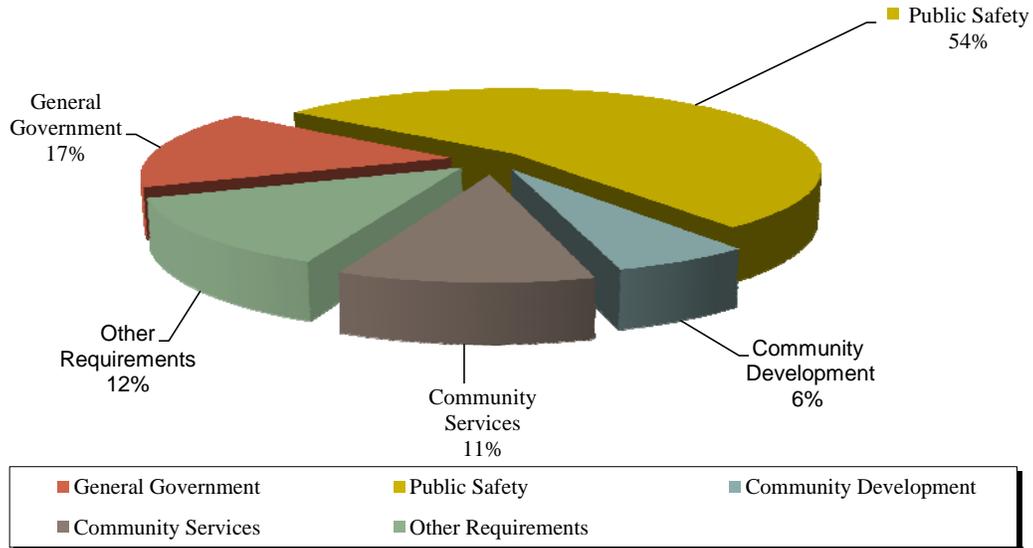
FY 2015 Revenues By Source \$13,872,737



Property Taxes	\$7,796,703	Sales Taxes	\$2,200,044	Franchise Taxes	\$1,330,000
Permits & Licenses	\$442,100	Fines & Forfeitures	\$538,500	Other Revenue & Taxes	\$491,032
Intragovernmental	\$1,074,358				

General Fund

FY 2015 Estimated Expenditures By Function
\$13,872,737



- **General Government** expenditures total \$2,165,703; Departments in this category are City Council, City Clerk, City Attorney, City Manager, Finance and Economic Development.
- **Public Safety** expenditures total \$7,574,701; Departments in this category are Police and Fire.
- **Community Development** expenditures total \$827,756; Programs in this category are Engineering, Inspections and Code Enforcement.
- **Community Services** expenditures total \$1,485,911; Departments in this category are Parks and Recreation Department and the City Library.
- **Other Requirements** expenditures total \$1,818,666; This category accounts for General Fund expenditures related to the annual audit, health and general insurance, interfund transfers and debt interest payments.



Mayor & 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 and City Council

Paul A. Horn, Mayor

Scott Reed, Councilmember District A

Adam Arendell, Councilmember District B

Keith Thompson, Councilmember District C

Roger Stuksa, Councilmember District D

Gabe Adame, Councilmember District E

Brad Richards, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



Annual Budget
Fiscal Year 2014-2015

Mayor & Council

CATEGORY		AMENDED BUDGET 2013/2014	BUDGET 2014/2015
1000	Personnel Services	32,941	32,964
2000	Materials and Supplies	3,700	4,700
3000	Contractual Services	18,440	21,600
7000	Interfund Transfers	375	825
Total		\$ 55,456	\$ 60,089

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

N/A



Annual Budget
Fiscal Year 2014-2015

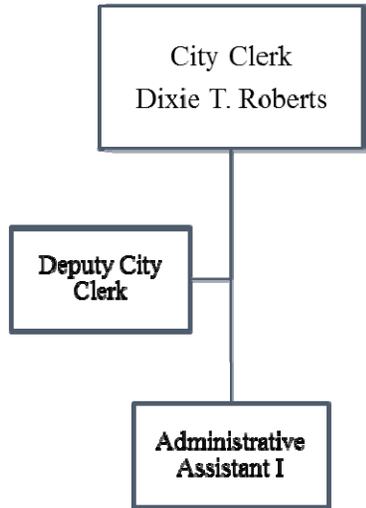
111 - General Fund/Mayor & City Council

Account	Description	Actual 2012/2013	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
1001-00-1010	Monthly Stipend	30,000	30,000	30,000	30,000
1001-00-1011	FICA	2,341	2,341	2,341	2,364
1001-00-1018	Auto Allowance	600	600	600	600
	Total Personnel	32,941	32,941	32,941	32,964
Supplies					
1001-00-2100	General Office Supplies	2,760	2,370	2,500	2,500
1001-00-2125	Miscellaneous Supplies	1,041	1,200	2,200	2,200
	Total Supplies	3,802	3,570	4,700	4,700
Contractual Services					
1001-00-3100	Contract Services	7,600	9,400	9,400	8,700
1001-00-3170	Professional Development	7,663	7,500	7,500	11,300
1001-00-3190	Communications	1,377	1,570	1,461	1,500
1001-00-3210	Postage & Freight	70	100	50	100
	Total Services	16,710	18,570	18,411	21,600
Interfund Transfer					
1001-00-7500	Computer Replacement Accrual	0	375	375	825
	Total Interfund Transfer	0	375	375	825
	City Council	\$ 53,452	\$ 55,456	\$ 56,427	\$ 60,089



City Clerk

Organizational Chart





City Clerk

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.



Annual Budget
Fiscal Year 2014-2015

City Clerk

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 202,158	\$ 194,010
2000	Materials and Supplies	1,694	11,060
3000	Contractual Services	46,971	38,405
7000	Interfund Transfers	8,664	9,265
Total		\$ 259,487	\$ 252,740

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Clerk	17	1	1
Deputy City Clerk	14	1	1
Administrative Assistant I	6	1	1
Total		3	3

Financial Highlights

Personnel changes in FY 2014 led to a reduction in Personnel services for the current year. In addition, an increase in professional development was approved by Council.



Annual Budget Fiscal Year 2014-2015

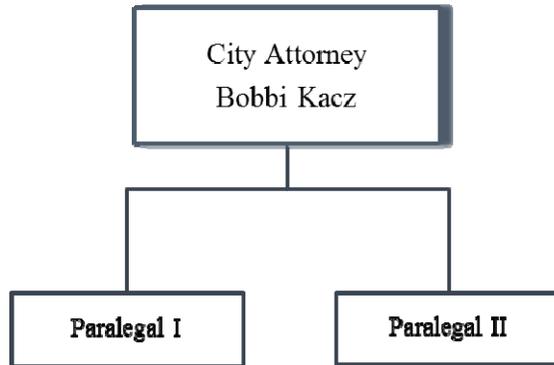
111 - General Fund/City Clerk

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
1002-00-1001	Salaries	150,917	150,254	152,073	148,852
1002-00-1006	Longevity	7,457	8,001	5,575	3,030
1002-00-1009	TMRS	25,633	27,485	26,846	26,634
1002-00-1011	FICA	11,773	12,818	12,521	11,894
1002-00-1018	Auto Allowance	3,617	3,600	3,600	3,600
	Total Personnel	199,397	202,158	200,615	194,010
Supplies					
1002-00-2100	General Office Supplies	865	1,329	1,500	5,910
1002-00-2125	Miscellaneous Supplies	85	365	250	5,150
	Total Supplies	950	1,694	1,750	11,060
Contractual Services					
1002-00-3100	Contract Services	7,348	9,000	9,000	8,500
1002-00-3170	Professional Development	1,001	1,099	1,099	4,300
1002-00-3180	Dues & Membership	435	475	475	475
1002-00-3190	Communications	2,848	2,820	2,820	3,100
1002-00-3210	Postage & Freight	203	400	400	400
1002-00-3230	Advertising	11,934	12,935	14,000	13,500
1002-00-3235	Election	7,597	19,942	13,400	7,500
1002-00-3240	Recording Fees	100	300	300	300
1002-00-3254	Surety & Fidelity Bond	0	0	0	180
1002-00-3260	Machinery & Equipment Maint	17	0	0	150
	Total Services	31,482	46,971	41,494	38,405
Interfund Transfers					
1002-00-7500	Computer Replacement Accrual	4,432	900	900	1,447
1002-00-7505	IT Maintenance Fees	6,904	7,764	7,764	7,818
	Total Interfund Transfers	11,336	8,664	8,664	9,265
	City Clerk	\$ 243,165	\$ 259,487	\$ 252,523	\$ 252,740



City Attorney

Organizational Chart





City Attorney

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.



Annual Budget
Fiscal Year 2014-2015

City Attorney

CATEGORY		AMENDED BUDGET 2013/2014	BUDGET 2014/2015
1000	Personnel Services	\$ 320,633	\$ 329,095
2000	Materials and Supplies	7,000	4,000
3000	Contractual Services	84,035	104,657
7000	Interfund Transfers	8,889	9,490
Total		\$ 420,558	\$ 447,242

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Attorney	CA	1	1
Paralegal	15	2	1
Paralegal II	16	0	1
Total		3	3

Financial Highlights

Personnel services increased due to a reorganization Council approved 4/24/2014, creating Paralegal I and II positions. In addition, an increase in contractual legal services was budgeted in the current year.



Annual Budget Fiscal Year 2014-2015

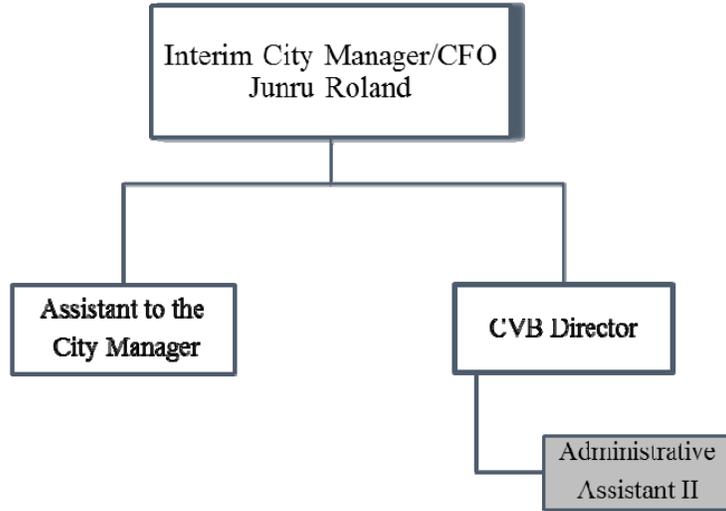
111 - General Fund/City Attorney

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
1003-00-1001	Salaries	234,684	249,066	249,066	249,398
1003-00-1005	Overtime	0	0	200	4,500
1003-00-1006	Longevity	1,787	2,060	2,060	2,348
1003-00-1009	TMRS	38,553	42,546	42,546	45,231
1003-00-1011	FICA	17,107	19,762	19,762	19,818
1003-00-1018	Auto Allowance	7,235	7,200	7,200	7,800
	Total Personnel	299,366	320,633	320,833	329,095
Supplies					
1003-00-2100	General Office Supplies	3,342	6,500	6,500	3,500
1003-00-2125	Miscellaneous Supplies	513	500	200	500
	Total Supplies	3,855	7,000	6,700	4,000
Contractual Services					
1003-00-3100	Contract Services	4,860	5,000	5,000	8,000
1003-00-3120	Legal Services	103,930	56,600	61,600	60,000
1003-00-3121	Municipal Court Legal Services	30,897	12,000	12,000	22,000
1003-00-3122	APOA Legal Services	0	0	2,500	5,000
1003-00-3130	Court Costs	0	2,500	2,500	2,000
1003-00-3170	Professional Development	2,274	3,800	3,800	3,300
1003-00-3180	Dues & Memberships	420	600	600	600
1003-00-3190	Communications	2,970	3,035	3,035	3,257
1003-00-3210	Postage & Freight	499	300	300	300
1003-00-3260	Machinery & Equipment Maint	0	200	200	200
	Total Services	145,850	84,035	91,535	104,657
Interfund Transfers					
1003-00-7500	Computer Replacement Accruals	3,584	1,125	1,125	1,672
1003-00-7505	IT Maintenance Fees	6,904	7,764	7,764	7,818
	Total Interfund Transfers	10,488	8,889	8,889	9,490
	City Attorney	\$ 459,559	\$ 420,558	\$ 427,958	\$ 447,242



City Manager

Organizational Chart





City Manager

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 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.



Annual Budget
Fiscal Year 2014-2015

City Manager

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	321,191	247,671
2000	Materials and Supplies	1,650	2,300
3000	Contractual Services	22,410	22,628
7000	Interfund Transfers	5,782	6,364
Total		\$ 351,032	\$ 278,963

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Manager	CA	1	1
Assistant to the City Manager	13	1	1
Total		2	2

***F*inancial Highlights**

In FY 2014, the personnel services budget was amended due to a salary payout Council approved July, 2014. In addition, a reclassification of the Assistant to the City Manager position was approved by Council for FY 2015.



Annual Budget Fiscal Year 2014-2015

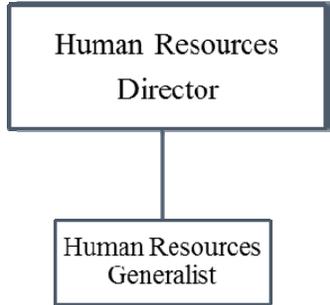
111 - General Fund/City Manager

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
1004-00-1001	Salaries	177,106	246,654	184,454	181,971
1004-00-1005	Overtime	3,381	3,200	3,200	3,200
1004-00-1006	Longevity	5,157	5,923	5,323	5,515
1004-00-1009	TMRS	30,515	42,900	32,815	34,001
1004-00-1011	FICA	12,986	15,314	15,314	15,184
1004-00-1018	Auto Allowance	7,235	7,200	7,200	7,800
	Total Personnel	236,380	321,191	248,306	247,671
Supplies					
1004-00-2100	General Office Supplies	527	1,150	1,150	1,000
1004-00-2125	Miscellaneous Supplies	766	500	500	1,300
	Total Supplies	1,293	1,650	1,650	2,300
Contractual Services					
1004-00-3170	Professional Development	2,580	3,000	3,000	3,000
1004-00-3175	Emergency Management	4,630	6,500	6,500	6,500
1004-00-3176	Emergency MGMT Communications	18,128	9,200	9,200	9,200
1004-00-3180	Dues & Memberships	155	500	500	500
1004-00-3190	Communications	3,106	3,100	3,100	3,318
1004-00-3210	Postage & Freight	50	50	50	50
1004-00-3511	Radio Repairs	0	60	60	60
	Total Services	28,648	22,410	22,410	22,628
Interfund Transfers					
1004-00-7500	Computer Replacement Accruals	1,700	750	750	1,115
1004-00-7505	IT Maintenance Fees	4,603	4,908	4,908	5,212
1004-00-7510	Vehicle Maintenance Fees	0	124	124	37
	Total Interfund Transfers	6,303	5,782	5,782	6,364
	City Manager	\$ 272,624	\$ 351,032	\$ 278,147	\$ 278,963



H

uman Resources
Organizational Chart





Human Resources

The Human Resources department is committed to providing quality service to all prospective, current and past employees and treating such individuals with respect and individual attention throughout their tenure with the City of Alvin.

They are responsible for a comprehensive human resources program which includes; recruitment, employment, orientation services, pre-payroll administration, policy development and administration, job classification, compensation and labor market research. They also oversee employee assistance programs, employee relations, employee grievances and administration of an employee evaluation system.

The Human Resource Department is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4295.



*Annual Budget
Fiscal Year 2014-2015*

Human Resources

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 78,398	\$ 130,316
2000	Materials and Supplies	750	2,750
3000	Contractual Services	48,575	23,765
7000	Interfund Transfers	2,754	6,627
Total		\$ 130,476	\$ 163,458

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Human Resource Director	18	1	1
Human Resources Generalist	14	1	1
Total		1	1

***F*inancial Highlights**

In FY 2014, Council approved the creation of an unfunded Human Resource Director position. FY 2015 budget reflects funding of this position mid year (beginning in April, 2015). In addition, the current budget reflects an increase in interfund transfers for computer hardware and software.



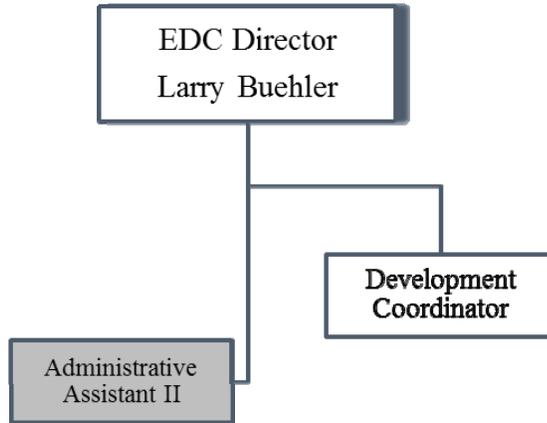
Annual Budget Fiscal Year 2014-2015

111 - General Fund/Human Resources

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
2503-00-1001	Salaries	60,296	61,211	61,211	100,648
2503-00-1006	Longevity	1,770	1,952	1,952	1,989
2503-00-1009	TMRS	9,818	10,402	10,402	17,890
2503-00-1011	FICA	4,365	4,832	4,832	7,989
2503-00-1018	Auto Allowance	0	0	0	1,800
	Total Personnel	76,249	78,398	78,397	130,316
Supplies					
2503-00-2100	General Office Supplies	1,215	750	750	1,250
2503-00-2125	Miscellaneous Supplies	0	0	0	1,500
	Total Supplies	1,215	750	750	2,750
Contractual Services					
2503-00-3100	Contract Services	11,126	35,725	7,500	8,725
2503-00-3160	Med Services/Pre-Employment	3,312	6,050	3,000	5,100
2503-00-3170	Professional Development	482	2,000	2,000	4,000
2503-00-3180	Dues & Memberships	880	500	500	1,200
2503-00-3190	Communications	1,369	1,600	1,710	2,040
2503-00-3210	Postage & Freight	423	600	150	600
2503-00-3220	Printing Services	0	100	100	100
2503-00-3230	Advertising	2,034	2,000	250	2,000
	Total Services	19,626	48,575	15,210	23,765
Interfund Transfers					
2503-00-7500	Computer Replacement Accruals	1,608	300	300	1,415
2503-00-7505	IT Maintenance Fees	2,301	2,454	2,454	5,212
	Total Interfund Transfers	3,909	2,754	2,754	6,627
	Human Resources	\$ 101,000	\$ 130,476	\$ 97,111	\$ 163,458



Economic Development Organizational Chart





Economic Development

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



Annual Budget
Fiscal Year 2014-2015

Economic Development

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 175,003	\$ 191,815
2000	Materials & Supplies	2,000	2,000
3000	Contractual Services	65,281	36,796
7000	Interfund Transfers	8,814	9,440
Total		\$ 251,098	\$ 240,051

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

***F*inancial Highlights**

FY 2015 contractual services has been reduced significantly. The Conceptual Master Plan for the City of Alvin was completed in FY 2014. Therefore, additional funding for contractual services in the current year was not required.



Annual Budget Fiscal Year 2014-2015

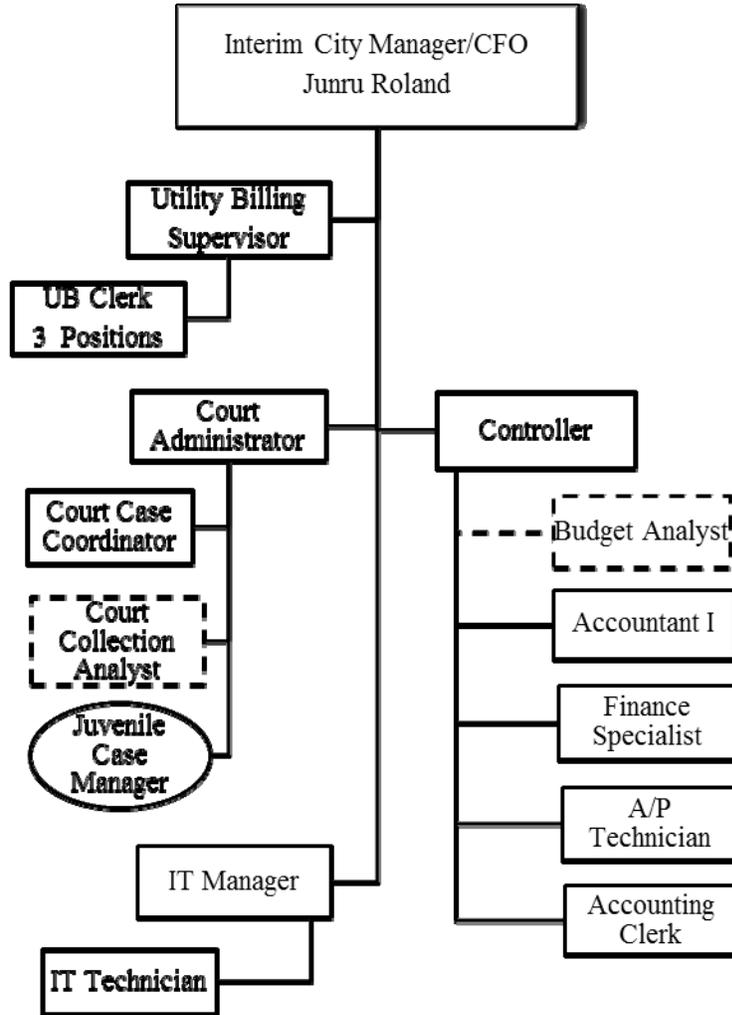
111 - General Fund/Economic Development

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
1005-00-1001	Salaries	114,731	133,548	133,548	145,925
1005-00-1006	Longevity	1,623	2,681	2,681	2,997
1005-00-1009	TMRS	19,193	23,186	23,186	26,333
1005-00-1011	FICA	9,007	10,789	10,789	11,760
1005-00-1018	Auto Allowance	4,823	4,800	4,800	4,800
	Total Personnel	149,378	175,003	175,003	191,815
Supplies					
1005-00-2100	General Office Supplies	1,408	1,500	1,500	1,500
1005-00-2125	Miscellaneous Supplies	375	500	500	500
	Total Supplies	1,784	2,000	2,000	2,000
Contractual Services					
1005-00-3100	Contract Services	0	3,050	3,050	0
1005-00-3170	Professional Development	7,379	11,247	11,247	12,000
1005-00-3180	Dues & Memberships	5,837	5,138	5,138	16,216
1005-00-3190	Communications	2,211	3,330	3,380	3,330
1005-00-3210	Postage & Freight	95	250	250	250
1005-00-3225	Promotional Marketing	3,200	5,600	5,600	5,000
1005-00-9062	Conceptual Master Plan	0	36,666	34,800	0
	Total Services	18,722	65,281	63,465	36,796
Interfund Transfers					
1005-00-7500	Computer Replacement Accruals	3,284	1,050	1,050	1,622
1005-00-7505	IT Maintenance Fees	4,603	7,764	7,764	7,818
	Total Interfund Transfers	7,887	8,814	8,814	9,440
	Economic Development	\$ 177,770	\$ 251,098	\$ 249,282	\$ 240,051



Finance Department

Organizational Chart





Finance Department

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

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



Annual Budget
Fiscal Year 2014-2015

Finance Department Recap

Programs	Amended Budget 2013/14	Budget 2014/15
Accounting	\$ 420,169	\$ 428,908
Municipal Court	\$ 162,934	\$ 161,204
City Hall	\$ 126,934	\$ 133,050
Totals	\$ 710,037	\$ 723,161

Financial Highlights

FY 2015 budget includes an increase in interfund transfers and capital outlay (City Hall) for the purchase of HVAC related equipment which will help to reduce future utility costs. In addition, Council approved personnel changes as follows; 1) In the Accounting program, the Senior Accountant has been reclassified to Controller, 2) In the Municipal Court program, the Municipal Court Clerk position has been reclassified to Court Administrator, and the Deputy Court Clerk has been reclassified to Court Case Coordinator.



Annual Budget
Fiscal Year 2014-2015

Accounting Program

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 365,315	\$ 374,127
2000	Materials and Supplies	4,500	4,250
3000	Contractual Services	31,328	31,100
7000	Interfund Transfers	19,026	19,431
Total		\$ 420,169	\$ 428,908

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
Chief Financial Officer	18	1	1
Controller	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



Annual Budget Fiscal Year 2014-2015

111 - General Fund/Accounting Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
2501-00-1001	Salaries	256,147	286,316	290,583	292,682
2501-00-1006	Longevity	6,252	5,858	5,858	6,432
2501-00-1009	TMRS	42,009	48,714	49,428	51,855
2501-00-1011	FICA	19,300	22,627	22,953	23,158
2501-00-1018	Auto Allowance	2,717	3,600	4,246	3,600
2501-00-1055	Salary Reimbursement from RDA	(1,800)	(1,800)	(1,800)	(3,600)
	Total Personnel	324,625	365,315	371,268	374,127
Supplies					
2501-00-2100	General Office Supplies	4,603	2,500	2,500	2,750
2501-00-2125	Miscellaneous Supplies	1,517	2,000	2,000	1,500
	Total Supplies	6,119	4,500	4,500	4,250
Contractual Services					
2501-00-3100	Contract Services	25,771	3,025	3,025	3,135
2501-00-3170	Professional Development	4,739	5,615	5,615	8,830
2501-00-3180	Dues & Memberships	1,275	1,885	1,885	2,010
2501-00-3190	Communications	5,430	5,500	5,500	5,500
2501-00-3210	Postage & Freight	2,260	3,500	3,500	3,600
2501-00-3220	Printing Services	3,303	9,313	9,313	5,125
2501-00-3254	Surety, Fidelity Bonds	109	250	250	200
2501-00-3260	Machinery & Equipment Maint	283	2,240	2,240	2,700
	Total Services	43,170	31,328	31,328	31,100
Interfund Transfers					
2501-00-7500	Computer Replacement Accruals	3,000	3,400	3,400	3,795
2501-00-7505	IT Maintenance Fees	13,808	15,626	15,626	15,636
	Total Interfund Transfers	16,808	19,026	19,026	19,431
	Accounting Program	\$ 390,722	\$ 420,169	\$ 426,122	\$ 428,908



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 services 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.



Annual Budget
Fiscal Year 2014-2015

Municipal Court Program

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 133,139	\$ 125,861
2000	Materials and Supplies	3,510	3,000
3000	Contractual Services	12,463	13,788
7000	Interfund Transfers	13,822	18,555
Total		\$ 162,934	\$ 161,204

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Municipal Court Clerk	10	1	0
Court Administrator	15	0	1
Deputy Court Clerk	5	1	0
Court Case Coordinator	7	0	1
Total		2	2



Annual Budget
Fiscal Year 2014-2015

111 - General Fund/Municipal Court Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
2502-00-1001	Salaries	78,317	80,532	74,032	74,277
2502-00-1006	Overtime	0	0	0	500
2502-00-1006	Longevity	2,257	2,498	2,498	692
2502-00-1009	TMRS	12,752	12,605	12,605	12,957
2502-00-1011	FICA	7,616	8,104	8,104	8,035
2502-00-1019	Municipal Judge Retainer	29,400	29,400	29,400	29,400
	Total Personnel	130,343	133,139	126,639	125,861
Supplies					
2502-00-2100	General Office Supplies	2,538	3,010	2,500	2,500
2502-00-2125	Miscellaneous Supplies	518	500	500	500
	Total Supplies	3,057	3,510	3,000	3,000
Contractual Services					
2502-00-3100	Contract Services	510	600	600	600
2502-00-3130	Court Costs	492	1,200	1,200	1,200
2502-00-3170	Professional Development	2,070	2,000	2,000	2,000
2502-00-3180	Dues & Memberships	1,193	1,128	1,638	1,738
2502-00-3190	Communications	2,818	2,835	3,100	3,300
2502-00-3210	Postage & Freight	4,631	4,200	4,200	4,200
2502-00-3220	Printing Services	403	300	300	300
2502-00-3254	Surety, Fidelity Bonds	0	0	0	250
2502-00-3260	Machinery & Equipment Maint	82	200	200	200
	Total Services	12,200	12,463	13,238	13,788
Interfund Transfers					
2502-00-7500	Computer Replacement Accruals	5,392	1,650	1,650	2,587
2502-00-7505	IT Maintenance Fees	6,904	12,172	12,172	15,967
	Total Interfund Transfers	12,296	13,822	13,822	18,555
	Municipal Court Program	\$ 157,896	\$ 162,934	\$ 156,699	\$ 161,204



Annual Budget
Fiscal Year 2014-2015

City Hall Program

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
2000	Materials and Supplies	11,800	15,000
3000	Contractual Services	95,634	98,050
4000	Capital Outlay	0	20,000
7000	Interfund Transfers	19,500	0
Total		\$ 126,934	\$ 133,050

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



Annual Budget
Fiscal Year 2014-2015

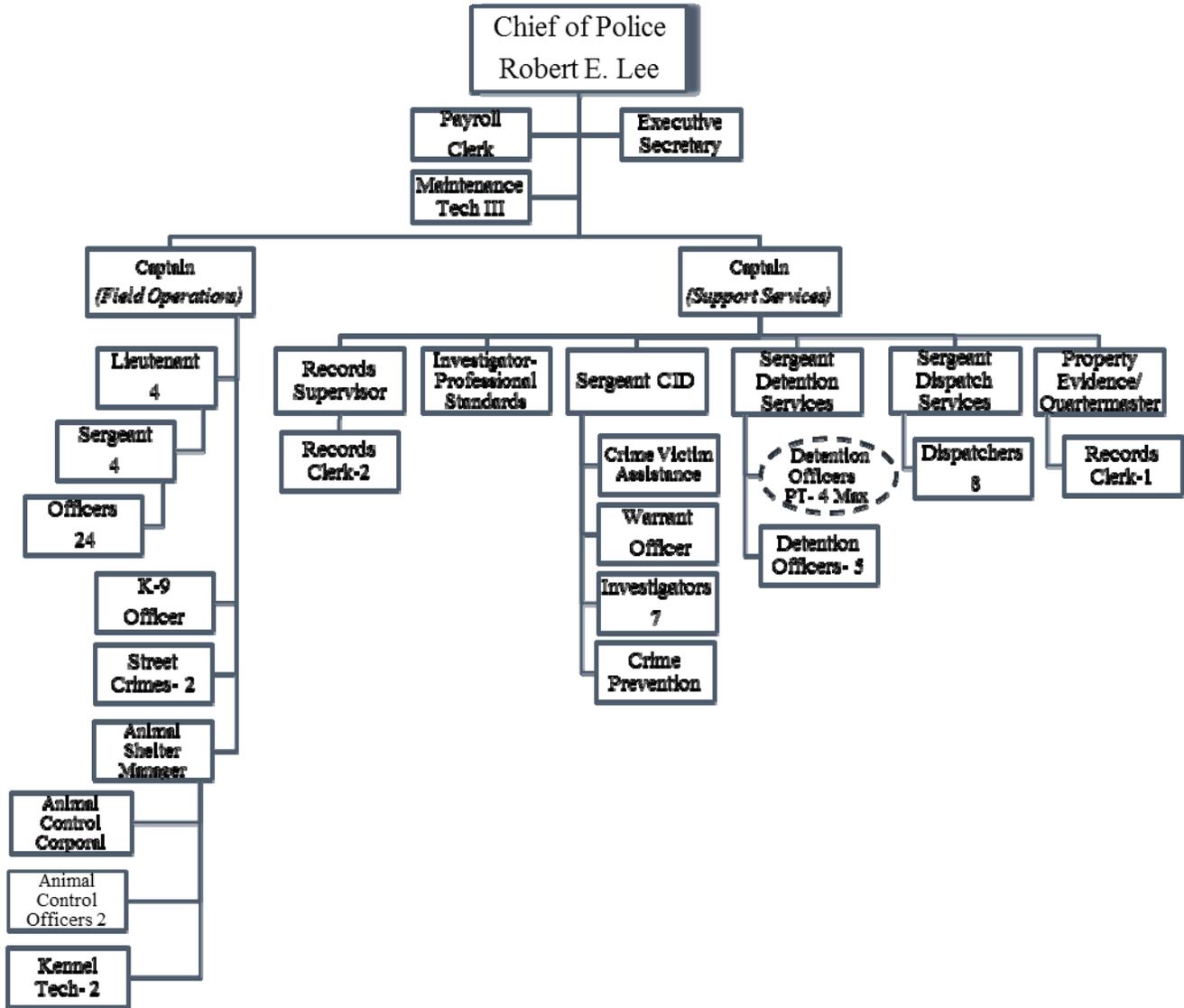
111 - General Fund/City Hall Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Supplies					
2504-00-2125	Miscellaneous Supplies	4,983	5,800	2,095	9,000
2504-00-2200	Foods	764	2,000	2,000	2,000
2504-00-2275	Program Supplies	2,484	4,000	4,000	4,000
	Total Supplies	8,231	11,800	8,095	15,000
Contractual Services					
2504-00-3190	Communications	9,764	10,750	10,750	10,750
2504-00-3200	Utilities	31,234	33,402	33,000	33,000
2504-00-3240	Recording Fees	0	3,000	3,000	3,000
2504-00-3260	Machinery & Equipment Maint	15,722	18,082	18,082	18,500
2504-00-3270	Building/Grounds Maintenance	32,443	30,400	30,100	30,400
2504-00-3410	Concrete Paving/Sidewalks	0	0	0	2,400
	Total Services	89,162	95,634	94,932	98,050
Capital Outlay					
2504-00-4150	Machinery & Equipment	0	0	0	20,000
	Total Capital Outlay	0	0	0	20,000
Interfund Transfers					
2504-00-7500	Computer Replacement Accruals	0	19,500	19,500	0
	Total Interfund Transfers	0	19,500	19,500	0
	City Hall Program	\$ 97,393	\$ 126,934	\$ 122,527	\$ 133,050



Police Department

Organizational Chart



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



*Annual Budget
Fiscal Year 2014-2015*

Law Enforcement Program

CATEGORY		AMENDED	
		BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 5,028,385	\$ 5,033,947
2000	Materials and Supplies	239,244	219,235
3000	Contractual Services	508,106	487,662
7000	Interfund Transfers	442,098	532,424
Total		\$ 6,217,833	\$ 6,273,268

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
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	1	0
Sergeant/Public Safety IT	10	0	1
Detention Officers	8	3	3
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	0
Building Maintenance Tech III	12	0	1
Police Payroll Technician	8	1	1
Total		72	72

** Pay plan is based on Collective Bargaining Agreement*

Financial Highlights

Included in FY 2015 are increases in personnel services (per Collective Bargaining Agreement) and interfund transfers. In addition, Council approved 1) reclassification of Jail Supervisor to Sergeant/Public Safety IT, 2) reclassification of Building Maintenance Tech II to Building Maintenance Tech III and 3) a new Shelter Manager position (funded mid-year).



Annual Budget Fiscal Year 2014-2015

111 - General Fund/Police

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
3501-00-1001	Salaries	3,663,526	3,623,390	3,639,009	3,614,457
3501-00-1005	Overtime	169,016	175,000	175,000	178,998
3501-00-1006	Longevity	63,444	66,303	66,303	63,413
3501-00-1009	TMRS	642,462	671,112	671,112	691,110
3501-00-1011	FICA	294,392	311,721	311,721	308,545
3501-00-1014	Clothing Allowance	291	8,400	8,400	7,600
3501-00-1016	Certification & Education Pay	49,901	51,960	51,960	51,360
3501-00-1017	Equipment Allowance	100,674	106,099	106,099	101,664
3501-00-1018	Auto Allowance	7,419	14,400	14,400	16,800
Total Personnel		4,991,126	5,028,385	5,044,004	5,033,947
Supplies					
3501-00-2100	General Office Supplies	7,121	7,000	5,759	7,000
3501-00-2125	Miscellaneous Supplies	46,372	23,615	23,615	23,615
3501-00-2175	Janitorial Supplies	6,092	6,380	5,914	6,000
3501-00-2200	Foods	5,983	6,000	6,000	6,000
3501-00-2225	Medical Supplies	915	1,500	900	1,500
3501-00-2250	Uniform & Apparel	15,477	18,620	15,620	13,120
3501-00-2300	Vehicle & Equipment	1,499	1,500	1,500	1,500
3501-00-2301	Motor Vehicle Fuel	104,931	135,000	105,000	130,000
3501-00-2325	Ammunition	(6,029)	37,129	37,128	20,000
3501-00-2350	Safety Equipment	1,921	2,500	2,500	10,500
Total Supplies		184,282	239,244	203,936	219,235
Contractual Services					
3501-00-3100	Contract Services	6,776	17,000	16,000	29,000
3501-00-3170	Professional Development	18,610	24,450	19,450	20,000
3501-00-3175	Emergency MGMT Training	425	500	500	500
3501-00-3180	Dues & Memberships	3,251	2,550	3,500	2,500
3501-00-3190	Communications	80,271	79,000	77,500	83,396
3501-00-3200	Utilities	105,189	103,000	109,678	109,000
3501-00-3210	Postage & Freight	3,392	1,800	1,700	1,800
3501-00-3220	Printing Services	1,546	2,000	2,500	2,500
3501-00-3250	General Insurance	22,000	26,005	26,005	23,857
3501-00-3260	Machinery & Equipment Maint	21,313	30,808	29,600	32,908
3501-00-3270	Buildings/Grounds Maint	26,150	18,700	26,150	31,256
3501-00-3290	Technology Services	86,016	86,658	81,000	101,658
3501-00-3300	Special Investigations	5,343	3,000	2,500	3,000
3501-00-3305	Special Programs	14,036	15,000	15,000	15,000
3501-00-3310	Wrecker Fees	0	450	450	450
3501-00-3330	Animal Control	35,032	36,600	38,100	0
3501-00-3510	Vehicle Repairs	12,585	14,920	24,500	27,500
3501-00-3511	Radio Repairs	0	3,338	3,338	3,338
Total Services		441,933	465,779	477,471	487,662
Capital Outlay					
3501-00-4150	Machinery & Equipment	0	42,327	0	0
Total Capital Outlay		0	42,327	0	0
Interfund Transfers					
3501-18-7500	Computer Replacement Accrual	63,620	30,702	30,702	59,770
3501-18-7505	IT Maintenance Fees	135,590	158,495	158,495	164,176
3501-18-7510	Vehicle Maintenance Fees	118,378	105,886	105,886	184,232
3501-18-7515	Vehicle Replacement Accruals	158,649	147,015	147,015	124,246
Total Interfund Transfers		476,237	442,098	442,098	532,424
Police		6,093,579	6,217,833	6,167,508	6,273,268



Annual Budget
Fiscal Year 2014-2015

Animal Shelter Program

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	0	232,946
2000	Materials and Supplies	0	40,250
3000	Contractual Services	0	53,392
7000	Interfund Transfers	0	25,442
Total		\$ -	\$ 352,030

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Shelter Manager	14	0	1
Animal Control Supervisor (Corporal)	9	1	1
Animal Control Officers	7	2	2
Kennel Technicians	5	2	2
Total		5	6

* New program created in FY 2014/2015



Annual Budget
Fiscal Year 2014-2015

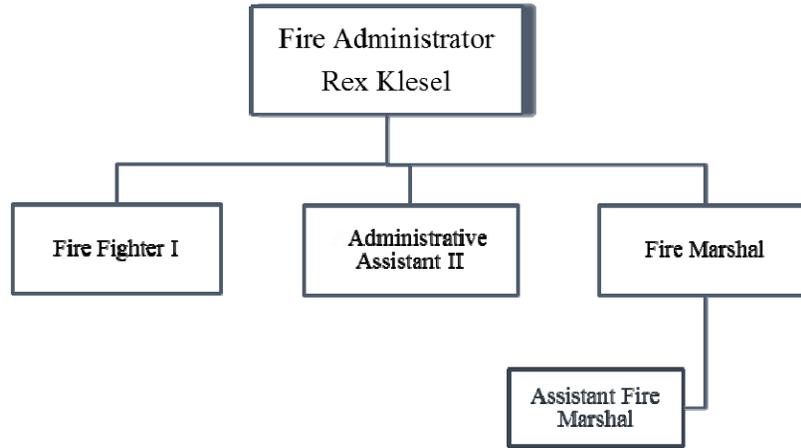
111 - General Fund/Animal Shelter Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
3501-18-1001	Salaries	0	0	0	168,876
3501-18-1005	Overtime	0	0	0	8,500
3501-18-1006	Longevity	0	0	0	2,264
3501-18-1009	TMRS	0	0	0	32,591
3501-18-1011	FICA	0	0	0	14,445
3501-18-1017	Equipment Allowance	0	0	0	6,270
	Total Personnel	0	0	0	232,946
Supplies					
3501-18-2100	General Office Supply	0	0	0	1,500
3501-18-2125	Miscellaneous Supplies	0	0	0	2,000
3501-18-2175	Janitorial Supplies	0	0	0	8,000
3501-18-2200	Foods	0	0	0	1,000
3501-18-2225	Medical Supplies	0	0	0	17,000
3501-18-2250	Uniform & Apparel	0	0	0	2,500
3501-18-2300	Vehicle & Equipment	0	0	0	250
3501-18-2301	Motor Vehicle Fuel	0	0	0	5,000
3501-18-2350	Safety Equipment	0	0	0	3,000
	Total Supplies	0	0	0	40,250
Contractual Services					
3501-18-3100	Contract Services	0	0	0	1,500
3501-18-3170	Professional Development	0	0	0	3,500
3501-18-3180	Dues & Membership	0	0	0	250
3501-18-3190	Communications	0	0	0	2,742
3501-18-3200	Utilities	0	0	0	38,000
3501-18-3210	Postage & Freight	0	0	0	200
3501-18-3220	Printing Services	0	0	0	200
3501-18-3260	Machinery & Equipment Maint	0	0	0	5,000
3501-18-3270	Building/ Grounds Maintenance	0	0	0	2,000
	Total Services	0	0	0	53,392
Interfund Transfers					
3501-18-7500	Computer Replacement Accrual	0	0	0	12,412
3501-18-7505	IT Maintenance Fees	0	0	0	13,030
	Total Interfund Transfers	0	0	0	25,442
	Animal Shelter Program	\$ -	\$ -	\$ -	\$ 352,030



Fire Department

Organizational Chart





Fire Department

The function of the Fire Department, originally formed in 1893, is to protect life, property and to respond to other emergencies that might arise in the community through public education, management, and incident response while also participating in 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.



Annual Budget
Fiscal Year 2014-2015

Fire Department

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 298,716	\$ 304,995
2000	Materials and Supplies	94,325	105,012
3000	Contractual Services	348,838	363,876
7000	Interfund Transfers	116,823	175,520
Total		\$858,701	\$949,403

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

FY 2015 budget reflects increases in supplies and contractual services. In addition, a significant increase is related to inter-fund transfers for vehicle maintenance and accruals.



Annual Budget Fiscal Year 2014-2015

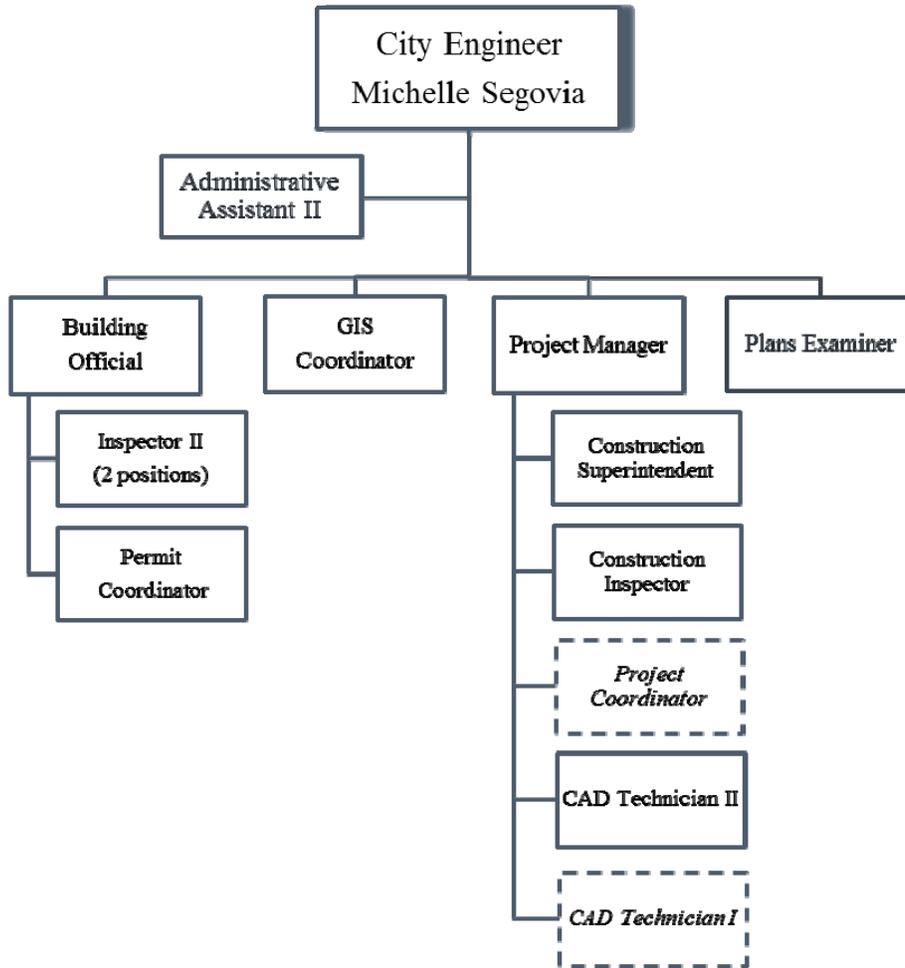
111 - General Fund/Fire

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
3502-00-1001	Salaries	222,429	230,027	230,027	233,416
3502-00-1005	Overtime	1,314	5,000	3,500	5,000
3502-00-1006	Longevity	2,049	2,520	2,520	2,890
3502-00-1009	TMRS	36,011	39,638	39,640	41,870
3502-00-1010	Monthly Stipend	1,200	1,200	1,200	1,200
3502-00-1011	FICA	17,017	18,411	18,410	18,699
3502-00-1017	Equipment Allowance	1,865	1,920	1,920	1,920
	Total Personnel	281,885	298,716	297,217	304,995
Supplies					
3502-00-2100	General Office Supplies	1,272	3,312	3,000	5,812
3502-00-2125	Miscellaneous Supplies	9,334	16,868	32,500	24,000
3502-00-2175	Janitorial Supplies	1,334	1,600	1,600	1,600
3502-00-2225	Medical Supplies	343	600	600	600
3502-00-2250	Uniform & Apparel	28,533	28,463	27,500	29,000
3502-00-2275	Program Supplies	5,445	6,115	6,115	7,500
3502-00-2300	Vehicle & Equipment Supplies	17,274	15,366	15,370	17,000
3502-00-2301	Motor Vehicle Fuel	22,837	22,000	22,000	19,500
	Total Supplies	86,372	94,325	108,685	105,012
Contractual Services					
3502-00-3100	Contract Services	3,885	2,148	2,148	9,948
3502-00-3120	Legal Services	179	200	200	200
3502-00-3160	Medical Services -Pre Emp.	506	1,000	1,000	1,000
3502-00-3170	Professional Development	28,668	22,877	22,877	25,000
3502-00-3180	Dues & Memberships	4,949	5,500	5,500	5,500
3502-00-3190	Communications	36,299	29,000	36,000	35,000
3502-00-3200	Utilities	41,974	37,692	37,695	43,000
3502-00-3210	Postage & Freight	224	800	700	500
3502-00-3220	Printing Services	455	500	500	500
3502-00-3250	General Insurance	17,951	18,849	24,720	20,932
3502-00-3260	Machinery & Equipment Maint	30,962	16,163	14,000	24,782
3502-00-3270	Building/Grounds Maint	31,045	43,996	37,500	38,000
3502-00-3272	Fire Alarm Maintenance	0	17,000	14,500	17,000
3502-00-3310	Wrecker Fees	0	335	350	335
3502-00-3340	Pension Contribution	91,715	107,600	100,000	100,000
3502-00-3430	Miscellaneous Services	42	200	200	200
3502-00-3510	Vehicle Repairs	36,864	43,000	35,000	40,000
3502-00-3511	Radio Repairs	0	1,979	0	1,979
	Total Services	325,719	348,838	332,890	363,876
Interfund Transfers					
3502-00-7500	Computer Replacement Accruals	19,932	10,490	10,490	14,042
3502-00-7505	IT Maintenance Fees	41,424	47,701	47,701	52,451
3502-00-7510	Vehicle Maintenance Fees	28,358	30,705	30,705	68,571
3502-00-7515	Vehicle Replacement Accruals	27,926	27,926	27,926	40,456
	Total Interfund Transfers	117,641	116,823	116,822	175,520
	Fire	\$ 811,617	\$ 858,701	\$ 855,614	\$ 949,403



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.



Annual Budget
Fiscal Year 2014-2015

Engineering Department Recap

Programs	Amended Budget 2013/14	Budget 2014/15
Engineering	296,717	376,300
Inspections	\$ 302,524	\$ 322,500
Totals	\$ 599,241	\$ 698,801

Financial Highlights

In FY 2014, Council approved (Ordinance 14-M, 4/3/2014) a reorganization of the Engineering Department which created a new position titled Plans Examiner. In addition, the Building Official position was reclassified in the Inspection program. In FY 2015, funding for the Plans Examiner position (full year) has been included.



Annual Budget
Fiscal Year 2014-2015

Engineering Program
General Fund

CATEGORY		AMENDED	
		BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 435,812	\$ 527,107
2000	Materials and Supplies	12,467	17,467
3000	Contractual Services	32,700	31,400
7000	Interfund Transfers	39,296	58,326
8000	Reimbursements	(223,558)	(258,000)
Total		\$ 296,717	\$ 376,300

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Engineer	17	1	1
Administrative Assistant II	7	1	1
Plans Examiner	15	0	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	8



Annual Budget Fiscal Year 2014-2015

111 - General Fund/Engineering Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
5001-17-1001	Salaries	331,869	339,329	339,400	406,680
5001-17-1005	Overtime	645	3,000	5,000	3,000
5001-17-1006	Longevity	7,088	4,610	4,610	9,081
5001-17-1009	TMRS	54,381	57,899	57,900	71,919
5001-17-1011	FICA	24,848	26,894	27,000	32,347
5001-17-1017	Equipment Allowance	828	480	500	480
5001-17-1018	Auto Allowance	3,617	3,600	3,600	3,600
	Total Personnel	423,275	435,812	438,010	527,107
Supplies					
5001-17-2100	General Office Supplies	2,820	5,000	5,000	5,000
5001-17-2125	Miscellaneous Supplies	428	2,000	1,500	7,000
5001-17-2200	Foods	293	300	0	300
5001-17-2250	Uniform & Apparel	0	167	0	167
5001-17-2301	Motor Vehicle Fuel	3,791	5,000	5,000	5,000
	Total Supplies	7,332	12,467	11,500	17,467
Contractual Services					
5001-17-3100	Contract Services	4,595	5,000	5,000	5,000
5001-17-3170	Professional Development	1,598	3,000	2,000	3,000
5001-17-3180	Dues & Memberships	505	1,000	1,000	1,000
5001-17-3190	Communications	9,204	11,300	11,300	10,500
5001-17-3210	Postage & Freight	1,299	2,500	2,500	2,000
5001-17-3220	Printing Services	478	1,000	1,000	1,000
5001-17-3260	Machinery & Equipment Maint	9,823	8,500	7,000	8,500
5001-17-3290	Technology Services	10,500	0	0	0
5001-17-3320	Uniform Rental	142	400	400	400
	Total Services	38,143	32,700	30,200	31,400
Interfund Transfers					
5001-17-7500	Computer Replacement Accruals	4,000	3,150	3,150	5,200
5001-17-7505	IT Maintenance Fees	15,006	15,126	15,126	26,060
5001-17-7510	Vehicle Maintenance Fees	15,317	12,324	12,323	16,985
5001-17-7515	Vehicle Replacement Accruals	8,696	8,696	8,696	10,081
	Total Interfund Transfers	43,019	39,296	39,295	58,326
Reimbursements					
5001-17-8211	Reimb from Sales Tax Fund	(181,737)	(212,558)	(212,558)	(250,000)
5001-17-8215	Reimb from Cemetery Fund	(1,398)	(1,000)	(1,000)	(1,000)
5001-17-8216	Reimb from Utility Fund	(3,795)	(10,000)	(10,000)	(7,000)
	Total Reimbursements	(186,930)	(223,558)	(223,558)	(258,000)
	Engineering Program	\$ 324,839	\$ 296,717	\$ 295,447	\$ 376,300



Annual Budget
Fiscal Year 2014-2015

**Inspection Program
General Fund**

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 244,709	\$ 251,088
2000	Materials and Supplies	8,300	6,201
3000	Contractual Services	28,660	27,400
7000	Interfund Transfers	20,854	37,813
Total		\$ 302,524	\$ 322,500

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Official	17	1	1
Inspector II	11	2	2
Permit Coordinator	7	1	1
Total		4	4



Annual Budget Fiscal Year 2014-2015

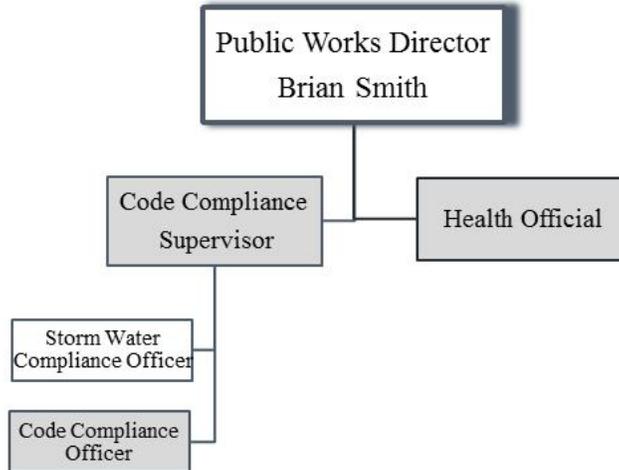
111 - General Fund/Inspection Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
5001-11-1001	Salaries	164,938	191,638	191,000	198,418
5001-11-1005	Overtime	171	1,000	0	1,000
5001-11-1006	Longevity	4,879	4,517	4,520	1,805
5001-11-1009	TMRS	26,858	32,472	32,471	34,470
5001-11-1011	FICA	12,864	15,083	15,000	15,394
	Total Personnel	209,710	244,709	242,991	251,088
Supplies					
5001-11-2100	General Office Supplies	1,367	2,000	2,000	1,500
5001-11-2125	Miscellaneous Supplies	901	1,100	1,100	900
5001-11-2250	Uniform & Apparel	0	200	200	200
5001-11-2301	Motor Vehicle Fuel	2,298	5,000	5,000	3,600
	Total Supplies	4,566	8,300	8,300	6,201
Contractual Services					
5001-11-3100	Contract Services	746	4,000	4,000	3,000
5001-11-3170	Professional Development	170	2,000	2,000	1,500
5001-11-3180	Dues & Memberships	421	1,000	750	1,000
5001-11-3190	Communications	4,123	4,560	4,560	4,800
5001-11-3210	Postage & Freight	0	250	250	250
5001-11-3220	Printing Services	548	600	600	600
5001-11-3260	Machinery & Equipment Maint	0	200	0.00	200
5001-11-3280	Demolition	0	15,000	13,000	15,000
5001-11-3320	Uniform Rental	606	1,050	850	1,050
	Total Services	6,614	28,660	26,010	27,400
Interfund Transfers					
5001-11-7500	Computer Replacement & Supply	10,540	300	300	1,180
5001-11-7505	IT Maintenance Fees	9,205	10,218	10,218	23,862
5001-11-7510	Vehicle Maintenance Fees	7,738	6,059	6,058	8,495
5001-11-7515	Vehicle Replacement Accruals	4,277	4,277	4,277	4,277
	Total Interfund Transfers	31,761	20,854	20,853	37,813
	Inspection Program	\$ 252,651	\$ 302,524	\$ 298,154	\$ 322,500



Code Enforcement Program

Organizational Chart





Annual Budget
Fiscal Year 2014-2015

Code Enforcement Program

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 127,188	\$ 128,956
	Total	\$ 127,188	\$ 128,956

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Code Compliance Supervisor	15	1	1
Health Official	11	1	1
Code Compliance 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

Storm Water Compliance Officer: 100% Sales Tax Fund

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



Annual Budget
Fiscal Year 2014-2015

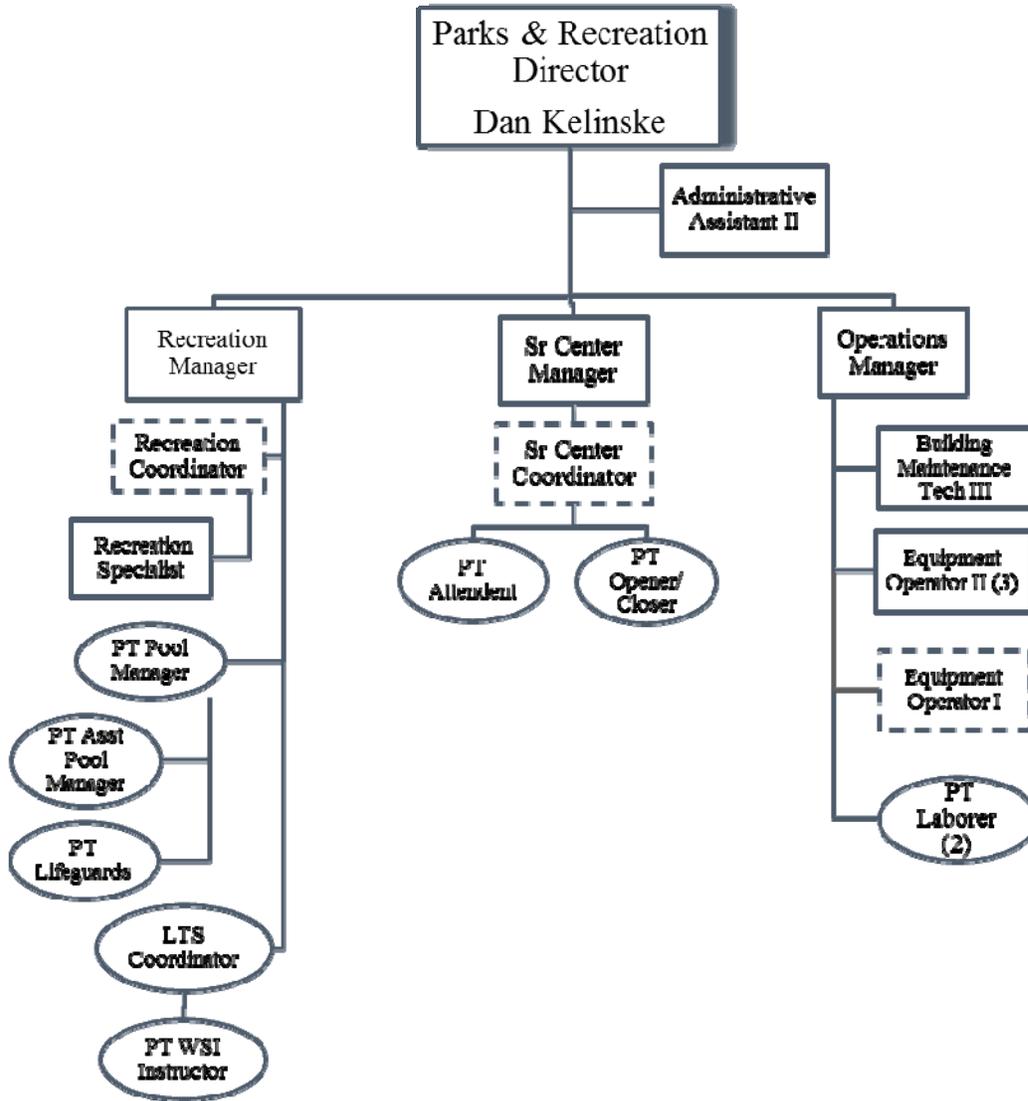
111 - General Fund/Code Enforcement Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6007-00-1001	Salaries	55,069	99,833	99,800	101,407
6007-00-1006	Longevity	642	1,349	1,350	1,513
6007-00-1009	TMRS	8,999	16,823	16,820	16,768
6007-00-1011	FICA	4,324	7,814	7,814	7,972
6007-00-1017	Equipment Allowance	817	1,368	1,368	1,296
	Total Personnel	69,851	127,188	127,152	128,956
	Code Enforcement Program	\$ 69,851	\$ 127,188	\$ 127,152	\$ 128,956



Parks & Recreation Department

Organizational Chart



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



Annual Budget
Fiscal Year 2014-2015

**GENERAL FUND
PARKS & RECREATION**

Programs	Amended Budget 2013/14	Budget 2014/15
Administration	\$ 1,058,516	\$ 1,115,279
Facility	79,118	88,410
Senior Center	139,829	147,806
Museum	21,802	25,294
Totals	\$ 1,299,265	\$ 1,376,789

Financial Highlights

In FY2014, Council approved a reorganization of personnel services in the Parks and Facility Maintenance programs. The Parks Operation Manager was reclassified in the Parks program, and the Building Maintenance Technician II was upgraded to a Building Maintenance Technician III in the Facility Maintenance program. Additional funding for contractual services and interfund transfers is also included in FY 2015.



Annual Budget
Fiscal Year 2014-2015

Parks Administration Program
General Fund

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 503,605	\$ 495,914
2000	Materials and Supplies	102,582	107,380
3000	Contractual Services	365,891	404,113
7000	Interfund Transfers	86,439	107,872
Total		\$ 1,058,516	\$ 1,115,279

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Parks & Recreation	17	1	1
Operations Manager	15	1	1
Recreation Manager	13	1	1
Recreation Specialist	5	1	1
Administrative Assistant II	7	1	1
Equipment Operator II	8	3	3
Part-time Laborer	6	2	2
Total		10	10



Annual Budget Fiscal Year 2014-2015

111 - General Fund/Parks Administration Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
7001-00-1001	Salaries	264,305	324,532	324,500	318,117
7001-00-1005	Overtime	16,950	18,400	18,400	18,000
7001-00-1006	Longevity	3,229	3,743	3,750	4,506
7001-00-1007	Extra Help	76,228	65,000	65,000	65,000
7001-00-1009	TMRS	40,866	54,991	55,000	55,424
7001-00-1011	FICA	27,014	33,339	33,340	31,267
7001-00-1018	Auto Allowance	3,617	3,600	3,600	3,600
	Total Personnel	432,208	503,605	503,590	495,914
Supplies					
7001-00-2100	General Office Supplies	2,273	2,040	2,040	2,040
7001-00-2125	Miscellaneous Supplies	37,007	35,590	34,090	34,090
7001-00-2175	Janitorial Supplies	247	400	250	400
7001-00-2200	Foods	200	350	550	550
7001-00-2225	Medical Supplies	183	200	200	200
7001-00-2250	Uniform & Apparel	1,110	1,000	1,000	1,300
7001-00-2275	Program Supplies	18,481	18,100	18,000	20,000
7001-00-2300	Vehicle & Equipment Supplies	2,144	2,300	2,000	1,800
7001-00-2301	Motor Vehicle Fuel	17,795	13,800	15,000	18,000
7001-00-2350	Safety Equipment	1,000	1,000	1,000	1,000
7001-00-2425	Chemicals & Insecticides	11,221	15,302	15,300	15,500
7001-00-2450	Botany Supplies	10,912	12,500	12,500	12,500
	Total Supplies	102,574	102,582	101,930	107,380
Contractual Services					
7001-00-3100	Contract Services	12,605	17,194	18,195	20,194
7001-00-3170	Professional Development	5,946	2,770	3,000	1,970
7001-00-3180	Dues & Memberships	2,377	3,420	2,020	2,570
7001-00-3190	Communications	9,042	9,737	10,000	10,832
7001-00-3200	Utilities	169,305	161,524	170,000	185,000
7001-00-3210	Postage & Freight	300	600	550	600
7001-00-3220	Printing Services	17,236	17,236	17,240	18,736
7001-00-3230	Advertising	5,060	3,909	3,900	3,909
7001-00-3260	Machinery & Equipment Maint	14,403	11,546	20,000	16,646
7001-00-3270	Buildings/Grounds Maint	93,930	123,065	122,000	131,040
7001-00-3290	Technology Services	4,185	11,890	7,800	7,890
7001-00-3320	Uniform Rental	1,996	3,000	3,000	4,726
	Total Services	336,385	365,891	377,705	404,113
Capital Outlay					
7001-00-4110	Land	287,236	0	0	0
7001-00-4150	Machinery & Equipment	13,202	0	0	0
	Total Capital Outlay	300,438	0	0	0
Interfund Transfers					
7001-00-7500	Computer Replacement Accruals	8,540	2,700	2,700	4,342
7001-00-7505	IT Maintenance Fees	26,513	22,890	22,890	23,454
7001-00-7510	Vehicle Maintenance Fees	50,092	43,759	43,759	61,342
7001-00-7515	Vehicle Replacement Accruals	17,089	17,089	17,089	18,734
	Total Interfund Transfers	102,234	86,439	86,438	107,872
	Park Administration Program	\$ 1,273,839	\$ 1,058,516	\$ 1,069,663	\$ 1,115,279



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**Facility Maintenance Program
General Fund**

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	59,377	66,469
2000	Materials and Supplies	12,675	12,875
3000	Contractual Services	7,066	9,066
Total		\$ 79,118	\$ 88,410

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Maintenance Tech III	12	1	1
Total		1	1



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111 - General Fund/Facility Maintenance Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
7001-01-1001	Salaries	45,159	47,394	47,400	52,696
7001-01-1005	Overtime	0	0	120	0
7001-01-1006	Longevity	188	315	315	435
7001-01-1009	TMRS	7,191	7,879	7,880	9,134
7001-01-1011	FICA	3,371	3,660	3,660	4,074
7001-01-1016	Certification & Education Pay	116	130	130	130
	Total Personnel	56,026	59,377	59,505	66,469
Supplies					
7001-01-2125	Miscellaneous Supplies	13,211	11,775	11,775	11,775
7001-01-2175	Janitorial Supplies	499	750	750	750
7001-01-2350	Safety Equipment	150	150	150	350
		13,860	12,675	12,675	12,875
Contractual Services					
7001-01-3270	Building/Grounds Maint	7,780	7,066	7,100	9,066
	Total Services	7,780	7,066	7,100	9,066
	Facility Maintenance Program	\$ 77,665	\$ 79,118	\$ 79,280	\$ 88,410



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**Seniors Center Program
General Fund**

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 62,861	\$ 65,837
2000	Materials and Supplies	17,154	17,455
3000	Contractual Services	59,814	64,514
Total		\$ 139,829	\$ 147,806

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



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111 - General Fund/Parks Senior Center Program

Description		Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
7001-02-1001	Salaries	41,133	44,689	44,689	37,898
7001-02-1005	Overtime	90	0	0	0
7001-02-1006	Longevity	389	480	480	576
7001-02-1007	Extra Help	682	8,000	7,000	15,250
7001-02-1009	TMRS	5,154	6,189	6,190	8,016
7001-02-1011	FICA	3,069	3,503	3,505	4,097
Total Personnel		50,517	62,861	61,864	65,837
Supplies					
7001-02-2100	General Office Supplies	1,241	1,300	1,100	1,100
7001-02-2125	Miscellaneous Supplies	2,575	4,857	5,856	5,357
7001-02-2175	Janitorial Supplies	81	250	250	250
7001-02-2200	Foods	2,146	2,000	2,100	2,000
7001-02-2225	Medical Supplies	55	100	100	100
7001-02-2250	Uniform & Apparel	118	600	1,600	600
7001-02-2275	Program Supplies	7,454	8,047	8,000	8,047
Total Supplies		13,669	17,154	19,006	17,455
Contractual Services					
7001-02-3100	Contract Services	1,594	2,000	1,000	3,400
7001-02-3170	Professional Development	906	1,100	1,300	1,100
7001-02-3180	Dues & Memberships	0	250	250	250
7001-02-3190	Communications	2,308	3,300	3,000	3,100
7001-02-3200	Utilities	20,578	25,000	25,000	23,500
7001-02-3210	Postage & Freight	15	200	75	200
7001-02-3220	Printing Services	0	1,573	1,570	1,573
7001-02-3260	Machinery & Equipment Maint	3,152	3,000	3,000	3,000
7001-02-3270	Buildings/Grounds Maint	18,297	23,391	22,300	28,391
Total Services		46,850	59,814	57,495	64,514
Senior Center Program		\$ 111,036	\$ 139,829	\$ 138,365	\$ 147,806



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**Museum Program
General Fund**

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
2000	Materials & Supplies	\$ 1,425	\$ 1,425
3000	Contractual Supplies	20,377	23,869
Total		\$ 21,802	\$ 25,294

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



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111 - General Fund/Museum Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Supplies					
7001-04-2125	Miscellaneous Supplies	31	1,425	1,425	1,425
	Total Supplies	31	1,425	1,425	1,425
Contractual Services					
7001-04-3200	Utilities	14,174	14,008	15,000	16,000
7001-04-3270	Building/Grounds Maint	4,675	6,369	6,400	7,869
	Total Services	18,849	20,377	21,400	23,869
	Museum Program	\$ 18,880	\$ 21,802	\$ 22,825	\$ 25,294



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Library
General Fund

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
2000	Materials and Supplies	\$ 1,025	\$ 1,025
3000	Contractual Services	111,819	108,097
	Total	<u>\$ 112,844</u>	<u>\$ 109,122</u>

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



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111 - General Fund/Library

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Supplies					
7002-00-2100	General Office Supplies	8	150	0	150
7002-00-2125	Miscellaneous Supplies	581	800	750	800
7002-00-2175	Janitorial Supplies	0	75	0	75
	Total Supplies	589	1,025	750	1,025
Contractual Services					
7002-00-3190	Communications	3,261	3,372	3,372	3,500
7002-00-3200	Utilities	30,758	33,000	32,000	34,106
7002-00-3250	General Insurance	20,496	23,037	23,000	23,491
7002-00-3260	Machinery & Equipment Maint	4,251	6,400	5,000	5,000
7002-00-3270	Buildings/Grounds Maint	27,628	29,010	25,400	25,000
7002-00-3350	Special Book Collection	16,650	17,000	17,000	17,000
	Total Services	103,044	111,819	105,772	108,097
	Library	\$ 103,633	\$ 112,844	\$ 106,522	\$ 109,122



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Other Requirements
General Fund

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
3000	Contractual Services	1,729,433	1,753,288
5000	Debt Service	217,319	0
7000	Interfund Transfers	21,962	65,378
Total		1,968,715	1,818,666

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



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111 - General Fund/Other Requirements

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Contractual Services					
9001-00-1050	YE Wages	(325)	0	0	0
9001-00-3100	Contract Services	0	51,600	51,600	1,500
9001-00-3110	Audit	22,687	20,178	20,177	20,178
9001-00-3140	Appraisal District Fees	55,577	56,000	56,000	57,500
9001-00-3180	Dues & Memberships	4,898	5,000	5,000	2,500
9001-00-3250	General Insurance	111,385	116,993	117,000	131,574
9001-00-3251	Workers Compensation	71,607	91,671	91,670	96,632
9001-00-3252	Group Insurance	1,223,593	1,310,448	1,296,095	1,430,404
9001-00-3253	Unemployment Insurance	8,885	13,975	14,000	13,000
9001-00-3530	Contingency	101,547	63,569	96,000	0
	Total Services	1,599,852	1,729,433	1,747,542	1,753,288
Capital Outlay					
9001-00-4100	Building & Property	0	217,319	194,713	0
	Total Capital Outlay	0	217,319	194,713	0
Interfund Transfers					
9001-00-7110	Transfer to General Contingency Fund	0	0	0	43,416
9001-00-7135	Transfer to Sales Tax Fund	11,012	0	0	0
9001-00-7140	Transfer to Cemetery Fund	21,962	21,962	21,962	21,962
	Total Interfund Transfers	32,974	21,962	21,962	65,378
	Other Requirements	1,632,827	1,968,715	1,964,217	1,818,666



General Contingency Fund

***General Contingency Fund (311)-** The General Contingency Fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.*



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311- GENERAL CONTINGENCY FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Balance	\$ 38,539	\$ 28,538	\$ 28,538	\$ 28,538
Revenue Sources				
Intragovernmental	0	0	0	43,416
Total Revenue	0	0	0	43,416
Total Revenues & Resources	38,539	28,538	28,538	71,954
Expenditures				
Reserved Contingency	0	0	0	25,000
Special Projects	10,000	0	0	0
Debt Service	0	15,295	0	0
Total Expenditures	10,000	15,295	0	25,000
Revenue Over/(Under) Expenditures	(10,000)	(15,295)	0	18,416
Ending Balance	\$ 28,538	\$ 13,243	\$ 28,538	\$ 46,954



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;

- *· **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 us 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 up-grades of new and existing parks.*
- *· **Public Education & Government (PEG) 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.*



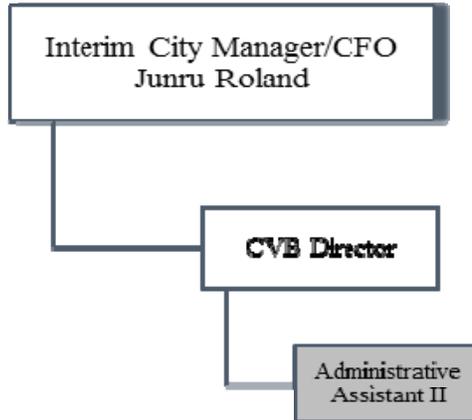
Annual Budget
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121- HOTEL/MOTEL TAX FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	PROPOSED BUDGET 2014/15
Beginning Balance	\$ 504,090	\$ 595,380	\$ 595,380	\$ 628,169
Revenue Sources				
Hotel/Motel Tax Receipts	278,169	287,400	305,000	290,000
Interest Income	1,020	1,200	1,200	1,200
Rental Income	3,371	3,000	6,500	3,500
Festival HFH Income	2,900	2,000	2,025	2,100
Total Revenue	285,459	293,600	314,725	296,800
Total Revenues & Resources	789,549	888,980	910,105	924,969
Expenditures				
Debt Service	18,754	19,551	19,551	19,659
CVB Program	175,415	267,851	262,386	268,732
Total Expenditures	194,169	287,402	281,937	288,391
Excess (Deficiency) of revenue over expenditures	91,290	6,198	32,788	8,410
Ending Balance	\$ 595,380	\$ 601,577	\$ 628,169	\$ 636,578



Alvin Convention Visitors Bureau Organizational Chart





Alvin Convention Visitors Bureau

- 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.



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Alvin Convention Visitors Bureau Program

CATEGORY		AMENDED BUDGET 2013/14	BUDGET 2014/15
1000	Personnel Services	\$ 105,319	\$ 93,825
2000	Materials and Supplies	7,428	9,200
3000	Contractual Services	153,422	163,606
7000	Interfund Transfers	1,682	2,101
Total		\$ 267,851	\$ 268,733

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

Financial Highlights

No significant budget changes are reflected in FY 2015.



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121 - Hotel Motel Fund/Convention Visitors Bureau

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
1006-14-1001	Salaries	52,980	76,599	76,600	66,789
1006-14-1006	Longevity	320	446	446	574
1006-14-1009	TMRS	9,676	13,962	13,962	12,880
1006-14-1011	FICA	4,679	6,482	6,482	5,752
1006-14-1018	Auto Allowance	7,865	7,830	7,830	7,830
	Total Personnel	75,520	105,319	105,320	93,825
Supplies					
1006-14-2100	General Office Supplies	734	1,800	1,800	1,800
1006-14-2125	Miscellaneous Supplies	5,935	5,628	5,000	7,400
	Total Supplies	6,670	7,428	6,800	9,200
Contractual Services					
1006-14-3100	Contract Services	5,995	4,084	4,600	5,575
1006-14-3170	Professional Development	2,207	4,750	4,200	4,200
1006-14-3171	CVB Marketing Travel	2,276	5,000	1,935	5,000
1006-14-3180	Dues & Memberships	3,320	4,120	4,120	4,120
1006-14-3190	Communications	1,412	1,600	1,600	1,600
1006-14-3200	Utilities	9,041	10,165	10,165	10,925
1006-14-3210	Postage & Freight	165	1,000	1,000	1,000
1006-14-3225	Promotional/Marketing	44,589	47,000	47,000	47,000
1006-14-3226	CVB Servicing	7,904	8,800	8,800	12,000
1006-14-3227	Home for the Holidays	2,275	17,600	16,000	22,500
1006-14-3228	Major Annual Event	0	35,138	35,000	35,000
1006-14-3250	General Insurance	3,081	3,235	3,234	3,396
1006-14-3251	Workers' Compensation	102	276	276	474
1006-14-3252	Group Insurance	45	585	585	597
1006-14-3253	Unemployment Insurance	0	0	0	150
1006-14-3270	Building/Grounds Maintenance	8,931	10,069	10,069	10,069
	Total Services	91,342	153,422	148,584	163,606
Interfund Transfers					
1006-14-7500	Computer Replacement Accruals	700	500	500	550
1006-14-7505	IT Maintenance Fees	1,183	1,182	1,182	1,551
	Total Interfund Transfers	1,883	1,682	1,682	2,101
	Convention Visitors Bureau	\$ 175,415	\$ 267,851	\$ 262,386	\$ 268,733



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123- SPECIAL INVESTIGATION FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Balance	\$ 61,705	\$ 110,787	\$ 110,787	\$ 56,385
Revenue Sources				
Fines & Forfeitures	89,323	11,500	15,356	17,350
Investment Earnings	106	150	150	150
Other Income	44,337	0	0	0
Total Revenue	133,765	11,650	15,506	17,500
Total Revenues & Resources	195,470	122,437	126,293	73,885
Expenditures				
Materials & Supplies	84,683	96,679	53,335	15,500
Contractual Services	0	0	750	2,000
Motor Vehicles	0	0	15,824	0
Total Expenditures	84,683	96,679	69,909	17,500
Excess (Deficiency) of total revenue and resources over expenditures	49,082	(85,029)	(54,403)	0
Ending Balance	\$ 110,787	\$ 25,758	\$ 56,385	\$ 56,385



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**124- MUNICIPAL COURT BUILDING SECURITY FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance	\$ 108,622	\$ 112,093	\$ 112,093	\$ 115,673
Revenue Sources				
Building Security Fees	7,570	6,800	8,880	11,000
Interest	175	200	200	200
Total Revenue	7,745	7,000	9,080	11,200
Total Revenues & Resources	116,367	119,093	121,173	126,873
Expenditures				
Contractual Services	4,274	6,000	5,500	12,240
Total Expenditures	4,274	6,000	5,500	12,240
Excess (Deficiency) of total revenue and resources over expenditures	3,471	1,000	3,580	(1,040)
Ending Balance	\$ 112,093	\$ 113,093	\$ 115,673	\$ 114,633



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125- MUNICIPAL COURT TECHNOLOGY FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET	2013/14	2014/15
Beginning Balance	\$ 1,448	\$ 0	\$ 0	\$ 9,442
Revenue Sources				
Court Technology Fees	10,094	12,500	14,957	17,000
Interest	14	20	5	20
Total Revenue	10,107	12,520	14,962	17,020
Total Revenues & Resources	11,555	12,520	14,962	26,462
Expenditures				
Materials & Supplies	340	0	0	0
Contractual Services	11,216	8,120	5,520	6,738
Total Expenditures	11,555	8,120	5,520	6,738
Excess (Deficiency) of total revenue and resources over expenditures	(1,448)	4,400	9,441	10,282
Ending Balance	\$ 0	\$ 4,400	\$ 9,442	\$ 19,724



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126- FIRE CAPITAL FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance	\$ 120,518	\$ 422,505	\$ 422,505	\$ 126,773
Revenue Sources				
ESD for Fire Capital Use	8,040	24,530	35,790	45,040
Capital Lease Proceeds	450,000	0	0	0
Total Revenue	458,040	24,530	35,790	45,040
Total Revenues & Resources	578,558	447,035	458,295	171,813
Expenditures				
Capital Outlay	156,053	293,789	293,764	0
Capital Lease Requirement	0	37,758	37,758	37,758
Total Expenditures	156,053	331,547	331,522	37,758
Excess (Deficiency) of total revenue and other resources over expenditures	301,987	(307,017)	(295,732)	7,282
Ending Balance	\$ 422,505	\$ 115,488	\$ 126,773	\$ 134,055



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128- JUVENILE CASE MANAGER FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Balance	\$ 46,259	\$ 46,992	\$ 46,992	\$ 55,210
Revenue Sources				
Juvenile Case Manager Fees	12,555	11,000	20,143	18,818
Interest	115	125	125	125
Total Revenue	12,671	11,125	20,268	18,943
Total Revenues & Resources	58,930	58,117	67,260	74,153
Expenditures				
Personnel Services	11,938	21,169	11,750	21,462
Supplies	0	300	300	300
Contractual Services	0	500	0	500
Total Expenditures	11,938	21,969	12,050	22,262
Excess (Deficiency) of total revenue and resources over expenditures	733	(10,844)	8,218	(3,319)
Ending Balance	\$ 46,992	\$ 36,148	\$ 55,210	\$ 51,891



Annual Budget
Fiscal Year 2014-2015

129- PARK DEDICATION FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance	\$ 22,069	\$ 16,144	\$ 16,144	\$ 16,144
Revenue Sources				
Dedication Fees	18,000	0	0	0
Total Revenue	18,000	0	0	0
Total Revenues & Resources	40,069	16,144	16,144	16,144
Expenditures				
Contract Services	23,925	0	0	0
Total Expenditures	23,925	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	(5,925)	0	0	0
Ending Balance	\$ 16,144	\$ 16,144	\$ 16,144	\$ 16,144



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130- PUBLIC, EDUCATIONAL, AND GOVERNMENT FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance	\$ 34,867	\$ 72,134	\$ 72,134	\$ 123,760
Revenue Sources				
Cable PEG Fees	23,697	31,000	32,796	33,000
SWB PEG Fees	13,570	0	18,663	15,000
Interest Income	0	0	166	200
Total Revenue	37,267	31,000	51,626	48,200
Total Revenues & Resources	72,134	103,134	123,760	171,960
Expenditures				
Contract Services	0	0	0	45,000
Total Expenditures	0	0	0	45,000
Excess (Deficiency) of total revenue and resources over expenditures	37,267	31,000	51,626	3,200
Ending Balance	\$ 72,134	\$ 103,134	\$ 123,760	\$ 126,960



Annual Budget
Fiscal Year 2014-2015

511- CEMETERY FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance:	\$ 482,959	\$ 490,344	\$ 490,344	\$ 460,493
Revenue				
Sale of Cemetery Lots	53,800	43,200	38,914	43,000
Staking/Flagging Fee	3,000	500	1,500	500
Transfer Fee	50	100	50	100
Interest Income	481	0	150	175
Intragovernmental	21,962	21,962	21,962	21,962
Total Revenue	79,293	65,762	62,576	65,737
Total Revenues & Resources	562,252	556,107	552,921	526,230
Expenditures				
Operating Expenses	31,974	39,408	57,715	22,100
Improvements	0	13,070	0	0
Transfer to General Fund	39,356	33,935	34,161	34,508
Intergovernmental	578	552	552	1,015
Total Expenditures	71,908	86,965	92,428	57,623
Excess (Deficiency) of total revenue and resources over expenditures	7,385	(21,202)	(29,852)	8,114
Ending Balance	\$ 490,344	\$ 469,142	\$ 460,493	\$ 468,606



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Fiscal Year 2014-2015

512- DONATION FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance	\$ 44,630	\$ 47,125	\$ 47,125	\$ 100,167
Revenue Sources				
Investment Earnings	75	100	20	100
Other Income	17,510	68,865	68,848	15,000
Total Revenue	17,585	68,965	68,868	15,100
Total Revenues & Resources	62,215	116,090	115,993	115,267
Expenditures				
Materials & Supplies	397	1,150	2,576	1,000
Contractual Services	14,693	35,620	13,250	14,000
Total Expenditures	15,091	36,770	15,826	15,000
Excess (Deficiency) of total revenue and resources over expenditures	2,494	32,195	53,042	100
Ending Balance	\$ 47,125	\$ 79,320	\$ 100,167	\$ 100,267



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Fiscal Year 2014-2015

513- SENIOR FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/2013	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Balance	\$ 5,446	\$ 6,289	\$ 6,289	\$ 7,744
Revenue Sources				
Investment Earnings	11	20	5	20
Other Income	5,734	8,230	7,050	7,000
Total Revenue	5,745	8,250	7,055	7,020
Total Revenues & Resources	11,191	14,539	13,344	14,764
Expenditures				
Materials & Supplies	4,902	6,600	5,600	6,300
Total Expenditures	4,902	6,600	5,600	6,300
Excess (Deficiency) of total revenue and resources over expenditures	843	1,650	1,455	720
Ending Balance	\$ 6,289	\$ 7,939	\$ 7,744	\$ 8,464



Annual Budget
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TIRZ FUNDS
CONSOLIDATED FUND BALANCE SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Balance	\$ 66,674	\$ 92,438	\$ 92,438	\$ 133,758
Revenue Sources				
TIRZ #1 Fund 801	0	0	0	5,625
TIRZ #2 Fund 802	73,157	92,300	94,000	141,802
TIRZ #3 Fund 803	0	0	0	2,841
Kendall Lakes TIRZ RDA	69,398	87,864	88,045	134,912
Total Revenue	142,555	180,164	182,045	285,180
Total Revenues & Resources	209,229	272,602	274,483	418,938
Expenditures				
TIRZ #2 Fund 802	69,355	87,824	88,000	134,712
Kendall Lakes TIRZ RDA	47,437	54,725	52,725	93,057
Total Expenditures	116,791	142,549	140,725	227,769
Excess (Deficiency) of total revenue and resources over expenditures	25,764	37,615	41,319	57,412
Ending Balance	\$ 92,438	\$ 130,053	\$ 133,758	\$ 191,169



*Fire Station #3
2700 FM 1462
Alvin, Texas 77511*



Capital Project Fund

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.*



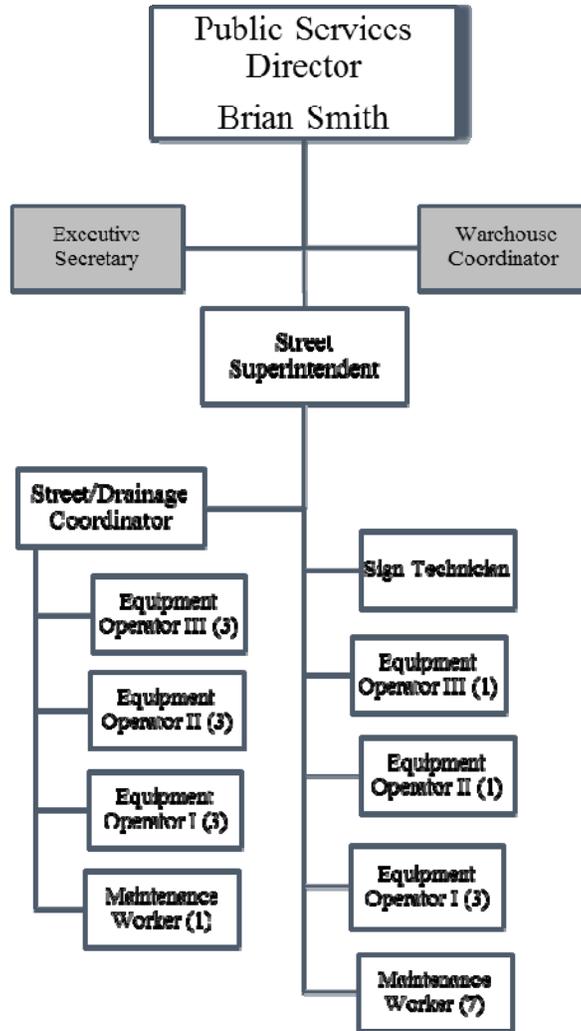
Annual Budget
Fiscal Year 2014-2015

312- SALES TAX STREET IMPROVEMENTS
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Fund Balance	\$ 6,085,543	\$ 6,231,427	\$ 6,231,427	\$ 4,972,891
Revenues				
Sales Tax Revenue	4,025,834	4,069,679	4,251,255	4,400,890
Grants	71,677	0	0	0
Interest Income	11,062	10,000	13,590	15,000
Intragovernmental	44,049	0	0	0
Sale of Assets	36,237	0	1,551	0
Other Income	6,500	0	0	0
Total Revenues	4,195,359	4,079,679	4,266,396	4,415,890
Total Rev. and Resources	10,280,902	10,311,106	10,497,823	9,388,781
Expenditures				
Streets	3,481,027	4,214,897	4,824,334	5,173,152
Code Enforcement	34,105	69,607	69,607	71,827
	3,515,132	4,284,503	4,893,941	5,244,979
Interfund Transfers				
Transfer to General Fund- Sales Tax	534,342	630,992	630,992	768,453
Total Expenditures	4,049,474	4,915,495	5,524,933	6,013,432
Revenue Over/(Under) Expenditures	145,884	(835,816)	(1,258,538)	(1,597,543)
Ending Fund Balance	\$ 6,231,427	\$ 5,395,611	\$ 4,972,891	\$ 3,375,349



Sales Tax– Street Program
Organizational Chart



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



Annual Budget
Fiscal Year 2014-2015

**SALES TAX FUND
STREET PROGRAM**

<u>Category</u>	<u>Amended Budget 2013/14</u>	<u>Budget 2014/15</u>
1000 Personnel Services	\$937,446	\$928,772
2000 Materials & Supplies	\$312,825	\$345,750
3000 Contractual Services	\$1,506,506	\$1,325,894
4000 Capital Outlay	\$563,804	\$0
7000 Interfund Transfers	630,992	\$768,453
9000 Capital Projects	894,316	\$2,572,736
Totals	<u>\$4,845,889</u>	<u>\$5,941,605</u>

<u>Schedule of Personnel</u>	<u>Pay Grade</u>	<u>Number of Postions</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	6	6
Sign & Traffic Signal Technician	9	1	1
Maintenance Worker	4	8	8
		<u>25</u>	<u>25</u>



Annual Budget Fiscal Year 2014-2015

312 - Sales Tax Fund - Street Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
5501-00-1001	Salaries	689,981	726,920	726,920	718,016
5501-00-1005	Overtime	11,470	12,000	12,000	15,000
5501-00-1006	Longevity	7,968	10,124	10,124	8,450
5501-00-1009	TMRS	112,952	124,298	124,298	127,068
5501-00-1011	FICA	51,460	57,734	57,734	59,900
5501-00-1016	Certification & Education	129	850	650	338
5501-00-1017	Equipment Allowance	0	720	720	0
5501-00-1018	Auto Allowance	4,362	4,800	0	0
	Total Personnel	878,323	937,446	932,447	928,772
Supplies					
5501-00-2100	General Office Supplies	230	1,000	400	1,000
5501-00-2125	Miscellaneous Supplies	21,809	20,000	19,000	20,000
5501-00-2250	Uniform & Apparel	1,370	2,000	1,650	2,500
5501-00-2300	Vehicle & Equipment Supplies	5,262	680	2,200	5,500
5501-00-2301	Motor Vehicle Fuel	118,691	100,000	100,000	100,000
5501-00-2350	Safety Equipment	2,015	2,500	2,350	2,500
5501-00-2375	Street & Bridge Supplies	157,614	152,895	170,000	170,000
5501-00-2400	Signal Systems	1,443	2,500	2,500	3,000
5501-00-2425	Chemicals & Insecticides	3,824	6,000	4,000	6,000
5501-00-2550	Welding Supplies	69	250	150	250
5501-00-2600	Signs & Markers	15,807	25,000	25,000	35,000
	Total Supplies	328,134	312,825	327,250	345,750
Contract Services					
5501-00-3100	Contract Services	64,440	34,100	28,000	35,000
5501-00-3150	Engineering Consultant Service	13,675	10,000	10,000	10,000
5501-00-3151	FMA Program Planning Grant App	0	8,125	8,125	8,125
5501-00-3170	Professional Development	1,209	2,500	2,500	6,000
5501-00-3176	Emergency MGMT Communication	0	4,000	4,000	4,500
5501-00-3180	Dues & Memberships	0	600	450	600
5501-00-3190	Communications	13,266	16,670	16,670	17,679
5501-00-3200	Utilities	223,019	245,000	223,000	245,000
5501-00-3220	Printing Services	0	500	500	500
5501-00-3250	General Insurance	9,700	32,629	32,629	29,438
5501-00-3251	Workers Compensation	24,637	34,824	34,823	36,474
5501-00-3252	Group Insurance	220,106	208,223	224,616	247,078
5501-00-3260	Machinery & Equipment Maint	1,330	9,000	9,000	9,000
5501-00-3270	Building/Grounds Maint	3,002	48,571	35,000	48,000
5501-00-3290	Technology Services	903	0	0	0
5501-00-3320	Uniform Rental	7,783	8,000	8,000	8,500
5501-00-3370	Misc. Drainage	6,700	20,000	35,000	50,000
5501-00-3390	Asphalt Street Maint	39,800	250,000	250,000	250,000
5501-00-3400	Traffic Control/Pavement	32,981	25,000	2,000	25,000
5501-00-3410	Concrete Paving/Sidewalks	299,743	200,000	250,000	250,000
5501-00-3420	Right of Way Maintenance	31,208	40,000	35,000	40,000
5501-00-3510	Vehicle Repairs	(2,236)	1,700	700	1,700
5501-00-3511	Radio Repairs	0	3,300	3,300	3,300
5501-00-3530	Contingency	146,008	303,765	770,131	0
	Total Services	1,137,272	1,506,506	1,983,444	1,325,894



Annual Budget Fiscal Year 2014-2015

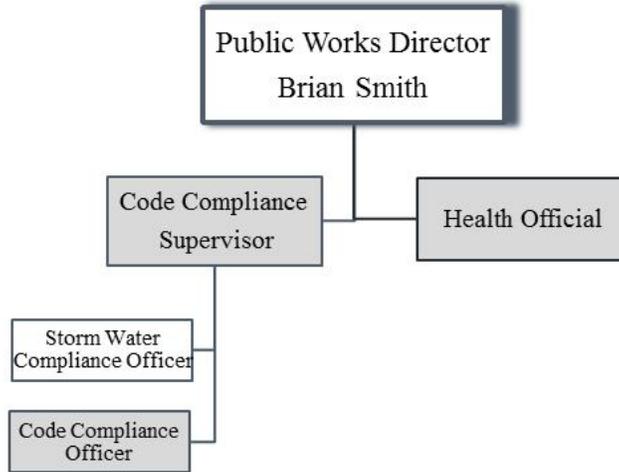
312 - Sales Tax Fund - Street Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Capital Outlay					
5501-00-4100	Building & Property	0	217,319	217,319	0
5501-00-4110	Land	68,118	0	0	0
5501-00-4150	Machinery & Equipment	461,173	346,485	413,828	0
5501-00-4301	Downtown Sidewalk Project	32,677	0	0	0
	Total Capital Outlay	561,969	563,804	631,147	0
Interfund Transfers					
5501-00-7100	Transfer to General Fund	300,255	346,775	346,775	413,462
5501-00-7500	Computer Replacement Accruals	0	1,200	1,200	1,125
5501-00-7505	IT Maintenance Fees	13,242	9,957	9,957	43,896
5501-00-7510	Vehicle Maintenance Fees	144,167	130,471	130,471	194,290
5501-00-7515	Vehicle Replacement Accruals	76,677	142,589	142,589	115,680
	Total Interfund Transfers	534,342	630,992	630,992	768,453
Capital Projects					
5501-00-9000	Southbend Drainage	0	0	276,797	0
5501-00-9004	South St Drainage	1,510	0	0	0
5501-00-9011	St Resurfacing & Rd Construction	228,404	335,075	300,000	300,000
5501-00-9013	Drainage Analysis- Kost Detent	0	203,235	0	0
5501-00-9014	Sidewalk Program	18,188	157,280	50,000	50,000
5501-00-9015	GIS Mapping	10,700	12,736	12,736	12,736
5501-00-9016	Bridge Replacement Program	12,868	102,558	100,000	100,000
5501-00-9017	Downtown Sidewalks	0	0	0	50,000
5501-00-9019	Quiet Zone	0	0	0	410,000
5501-00-9021	Briscoe Park	193,539	0	0	0
5501-00-9024	Asphalt Pavement Project	0	0	0	1,500,000
5501-00-9025	Detention Improvements	0	0	0	100,000
5501-00-9026	Traffic Control	0	48,604	50,000	50,000
5501-00-9037	PSF Renovation	110,121	0	0	0
5501-00-9062	Conceptual Master Plan	0	34,828	36,666	0
5501-00-9065	Governor's Award Project Hwy	0	0	123,848	0
	Total Capital Projects	575,330	894,316	950,047	2,572,736
	Total Street Program	4,015,369	4,845,889	5,455,327	5,941,605



Code Enforcement Program

Organizational Chart





Annual Budget
Fiscal Year 2014-2015

SALES TAX FUND
Code Enforcement Program

Category	Amended Budget 2013/14	Budget 2014/15
1000 Personnel Services	\$69,607	\$71,827
Totals	\$69,607	\$71,827

Schedule of Personnel	Pay Grade	Number of Postions	Number of Positions
Storm Water Compliance Officer	8	1	1

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

Storm Water Compliance Officer: 100% Sales Tax Fund

Code Compliance Officer: 90% General Fund, 10% Utility Fund



Annual Budget
Fiscal Year 2014-2015

312 - Sales Tax Fund - Code Enforcement Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
5501-00-1001	Salaries	26,990	54,664	54,664	56,435
5501-00-1006	Longevity	334	724	724	850
5501-00-1009	TMRS	4,410	9,217	9,217	9,385
5501-00-1011	FICA	1,992	4,281	4,281	4,437
5501-00-1017	Equipmnet Allowance	379	720	720	720
	Total Personnel	34,105	69,607	69,608	71,827
	Total Code Enforcement Program	34,105	69,607	69,607	71,827



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Five Year CIP Listing
Sales Tax Fund

Cost	Project Name	FY2015 Amount	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount
	SIDEWALKS					
\$300,000	Annual Sidewalk Program	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$50,000	Johnson Street	\$ 50,000				
	PARKING LOT IMPROVEMENT					
\$100,000	Briscoe Park	\$ 100,000				
\$20,000	National Oak Park	\$ 20,000				
\$15,000	Lions Park	\$ 15,000				
	STREETS					
\$500,000	Bridge Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
\$250,000	Thermo Plast Pavement Marking	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$2,000,000	Asphalt Road Project	\$ 1,500,000	\$ 500,000			
\$1,500,000	Mustang Road	\$ 1,500,000				
\$1,500,000	Street Resurfacing & Road Construction Program/County	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
\$1,250,000	Street Resurfacing & Road Construction Program/In-house	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	OTHER					
\$410,000	Quiet Zone - All Railroad Crossings	\$ 410,000				
\$123,848	Hwy 6 Railroad Underpass	\$ 123,848				
	Total Sales Tax Projects	\$ 4,518,848	\$ 1,250,000	\$ 750,000	\$ 750,000	\$ 750,000

	Funding Source	FY2015 Amount	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount
	Bonds	\$0	\$0	\$0	\$0	\$0
	Sales Tax	\$4,395,000	\$1,250,000	\$750,000	\$750,000	\$750,000
	TXDOT	\$123,848	\$0	\$0	\$0	\$0
	Total Funding Sources	\$4,518,848	\$1,250,000	\$750,000	\$750,000	\$750,000



Annual Budget
Fiscal Year 2014-2015

Sales Tax– Capital Budget Project Listing

		<i><u>Funding Source</u></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>
Quiet Zone.....	410,000	<i>Sales Tax Fund</i>
Asphalt Pavement Project.....	1,500,000	<i>Sales Tax Fund</i>
Detention Improvements.....	100,000	<i>Sales Tax Fund</i>
Street Resurfacing/Rd Construction.....	<u>300,000</u>	<i>Sales Tax Fund</i>
Total Sales Tax Capital Budget	<u>\$2,510,000</u>	



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CITY OF ALVIN
CIP PROJECT

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 and CR 51 @ Austin 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– 100%

M-1 Crossing at South Street– Design Stage– 80%

Construction Schedule: None

CURRENT STATUS:

Construction time for each bridge is 5 to 6 months.

Adoue Street Bridge– 100%

South Street Bridge– 100% complete

CR 149 Bridge– Project on hold/TXDOT to schedule work

Old Galveston Road- Project on hold– TXDOT to schedule work

Second Street Bridge– Project is on hold/TXDOT to schedule work

CR 51– waiting on construction easements

Ryan Drive Bridge– 100% complete

Pine Street Crossing– 100% complete

Budget:

Four bridge agreement: TXDOT cost of bridge replacement.

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

Funding Source:

Sales Tax Fund



CITY OF ALVIN
CIP PROJECT

Sidewalk Project

Location:

Various locations throughout the city.

Project Description:

This project is an on going endeavor to provide adequate pedestrian access throughout the City of Alvin. Sidewalks will be installed and repaired in compliance with State ADA requirements.

Design

Staff working on proposed sidewalk list.

Construction Schedule:

TBA

Current Status:

None

Budget:

\$50,000

Funding Source:

Sales Tax



Annual Budget
Fiscal Year 2014-2015

CITY OF ALVIN
CIP PROJECT

Traffic Control

Location:

This 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:

\$50,000

Funding Source:

Sales Tax



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CITY OF ALVIN
CIP PROJECT

Quiet Zone

Location:

Railroad crossings at the following locations– Gordon Street, Tovrea Road and Second Street.

Project Description:

This project will include the design, BNSF approval and construction of railroad crossing quiet zones.

Design Schedule:

HDR Consulting is preparing a proposal to complete the plans that were started in 2010.

Construction Schedule:

TBA

Current Status:

None

Budget:

\$410,000

Funding Source:

Sales Tax



CITY OF ALVIN
CIP PROJECT

Asphalt Pavement Project

Location:

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

Project Description:

This project involves rehabilitation of various asphalt streets within the city. City staff will advertise for bids a project that includes reclaiming and stabilizing the existing asphalt pavement and base and overlaying with asphalt for a riding surface.

Design Schedule:

25% Complete

Construction Schedule:

Spring 2015

Current Status:

Street list sent to geotechnical engineering firm for recommendations.

Budget:

\$1,500,000

Funding Source:

Sales Tax



CITY OF ALVIN
CIP PROJECT

Detention Pond Acquisitions

Location:

Durant Street @ South Street

Kost Road @ South Street

Project Description:

This project includes the design and construction of storm water detention ponds.

Design Schedule:

The design for the Kost Street pond is currently 80% complete.

The plans are scheduled to be completed in December, 2014. The design for the Durant Street pond will begin after the Kost Street design is complete.

Construction Schedule:

TBA

Current Status:

Consulting engineering firm working on design.

Budget:

TBA

Funding Source:

Sales Tax



*Annual Budget
Fiscal Year 2014-2015*

CITY OF ALVIN
CIP PROJECT

Street Resurfacing & Road Construction Program

Location:

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

- 1) County Road 172– City limits to CR 185
- 2) Rice Street– Between Paul Street and Avenue I
- 3) Avenue K– Between Texas Avenue and Rice Street
- 4) W. Iwo Street– S. Durant Street to S. Johnson Street
- 5) Texas Avenue– Avenue K to Paul Street

Design Schedule:

N/A

Construction Schedule:

Summer 2015

Current Status:

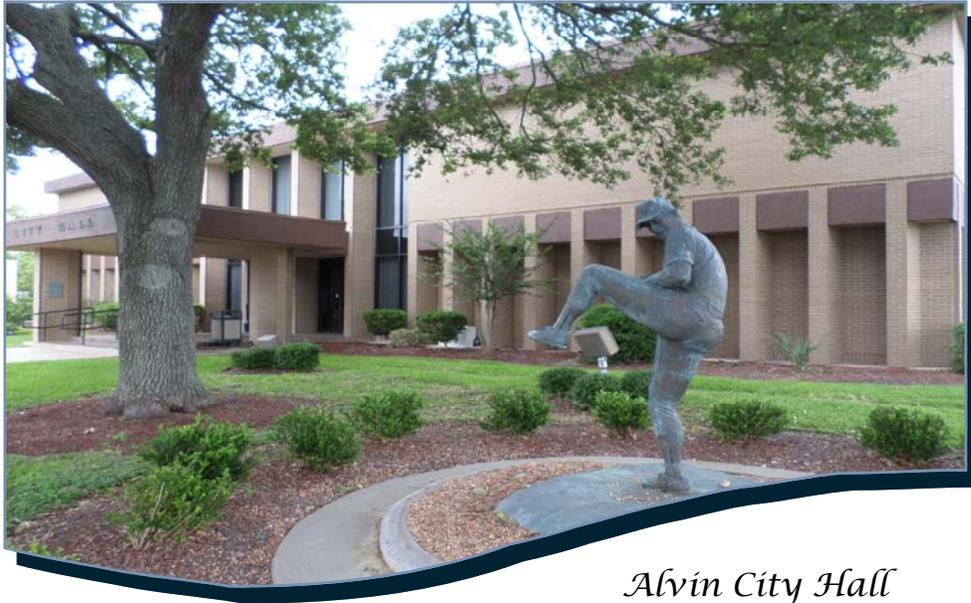
None

Budget:

\$300,000

Funding Source:

Sales Tax



*Alvin City Hall
216 West Sealy St.
Alvin, Texas 77511*





Enterprise 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.*



Annual Budget Fiscal Year 2014-2015

UTILITY FUND BUDGET SUMMARY

Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Beg. Unrestricted Cash Balance	\$ 2,885,964	\$ 3,664,435	\$ 3,664,435	\$ 3,746,358
REVENUES				
TCEQ Permit Fees	41,081	41,000	44,251	48,000
Grant Proceeds	31,110	0	0	0
Credit Card Service Fee	8,381	8,800	13,742	15,000
BCGCD Passthrough Fees	30,087	30,000	30,241	33,000
Penalty- Water	54,753	60,000	56,146	60,000
Penalty- Sewer	60,044	58,000	61,179	65,000
Sale of Water Meters	43,816	25,000	41,473	42,000
Sewer	3,258,742	3,224,252	3,133,990	3,314,531
Tapping Fee- Water	600	500	500	500
Tapping Fee- Sewer	1,200	1,000	1,000	1,000
Water	3,100,593	3,192,228	3,135,995	3,281,610
Investment Earnings	8,677	7,400	10,638	11,900
Contribution of Capital Assets	323,043	0	0	0
Transfer from Sanitation	60,990	69,635	69,635	76,625
Other Incomes	93,616	72,300	139,939	166,500
Total Revenues	7,116,733	6,790,115	6,738,729	7,115,666
Total Revenue and Resources	10,002,697	10,454,550	10,403,164	10,862,024
EXPENDITURES				
Water	923,725	1,263,471	1,220,733	1,324,024
Sewer	819,615	979,741	929,966	994,891
Wastewater Treatment Plant	698,659	919,421	889,610	874,586
Administration	300,542	353,183	350,922	328,872
Billing & Collection	262,905	264,507	239,280	272,299
Public Services Facility	85,686	92,820	111,564	99,150
Code Enforcement Program	21,057	37,803	35,228	64,016
Other Requirements	3,226,072	2,954,756	2,879,503	2,918,270
Total Expenditures	6,338,262	6,865,701	6,656,806	6,876,109
Revenue Over/(Under) Expenditures	778,471	(75,586)	81,924	239,557
Ending Unrestricted Cash Balance	\$ 3,664,435	\$ 3,588,848	\$ 3,746,358	\$ 3,985,916



Annual Budget Fiscal Year 2014-2015

211 - UTILITY FUND REVENUE DETAIL

Account	Description	Actual 2012/13	Budget 2013/14	Forecast 2013/14	Budget 2014/15
License & Permit Fees					
211-400565	TCEQ Permit Fees	41,081	41,000	44,251	48,000
	Total License & Permits	41,081	41,000	44,251	48,000
Grant Proceeds					
211-401010	Grant Proceeds	31,110	0	0	0
	Total Grant Proceeds	31,110	0	0	0
Charges for Service					
211-402060	Credit Card Service Fee	8,381	8,800	13,742	15,000
211-402065	BCGCD Passthrough Fees	30,087	30,000	30,241	33,000
211-402115	Penalty - Water	54,753	60,000	56,146	60,000
211-402120	Penalty - Sewer	60,044	58,000	61,179	65,000
211-402130	Sales of Water Meters	43,816	25,000	41,473	42,000
211-402140	Sewer Revenue	3,258,742	3,224,252	3,133,990	3,314,531
211-402150	Tapping Fee- Sewer	600	500	500	500
211-402155	Tapping Fee- Water	1,200	1,000	1,000	1,000
211-402160	Water Revenue	3,100,593	3,192,228	3,135,995	3,281,610
	Total Charges for Service	6,558,216	6,599,780	6,474,267	6,812,641
Investment Earnings					
211-404000	Interest Income	7,582	6,000	10,203	11,000
211-404005	Interest Earned- Fund 231	313	400	150	400
211-404010	Interest Earned- Fund 232	783	1,000	284	500
	Total Investment Earnings	8,677	7,400	10,638	11,900
Intragovernmental					
211-406075	Contribution of Capital Assets	323,043	0	0	0
211-406212	Transfer from Sanitation Fund	60,990	69,635	69,635	76,625
	Total Intragovernmental	384,032	69,635	69,635	76,625
Sale of Assets					
211-407010	Sale of Surplus Property	2,994	0	2,301	0
	Total Sale of Assets	2,994	0	2,301	0
Other Income					
211-409000	Insurance Claim Recovery	0	0	150	0
211-409035	Fire Hydrant Rentals	2,628	2,500	2,500	2,500
211-409050	Return Check Fee	3,080	2,800	2,800	3,000
211-409075	Miscellaneous Income	9,579	7,000	9,039	8,000
211-409090	Reconnect Fee	23,188	23,000	27,216	25,000
211-409100	Misc. Reimbursements	8,867	0	0	0
211-409135	Cleaning Fee	4,726	4,000	4,234	5,000
211-409160	Sludge Disposal	38,555	33,000	56,200	50,000
211-409161	Effluent	0	0	35,500	73,000
	Total Other Income	90,622	72,300	137,639	166,500
	Total Revenues	\$7,116,733	\$6,790,115	\$6,738,730	\$7,115,666



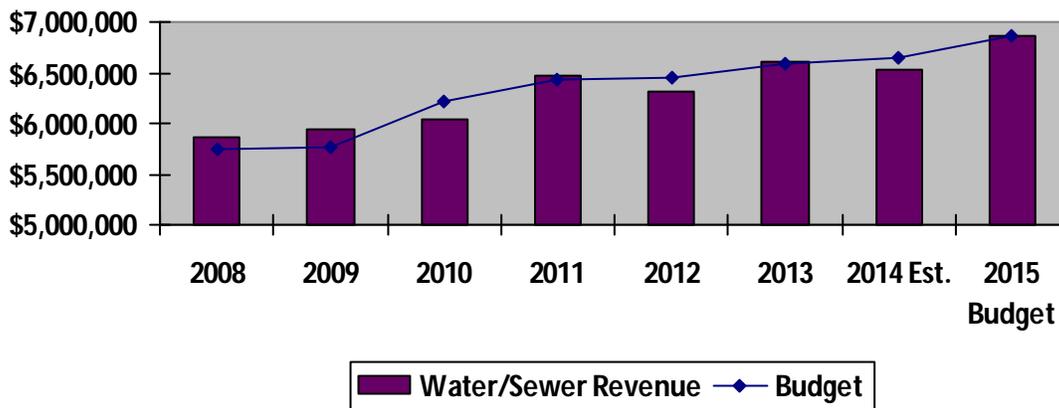
Major Revenue Sources

WATER & SEWER REVENUES

2014-15 Utility Fund Budget: \$6,860,641

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 (Charges for Service) in addition to License & Permit fees. The budget increase for Fiscal 2014-15 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

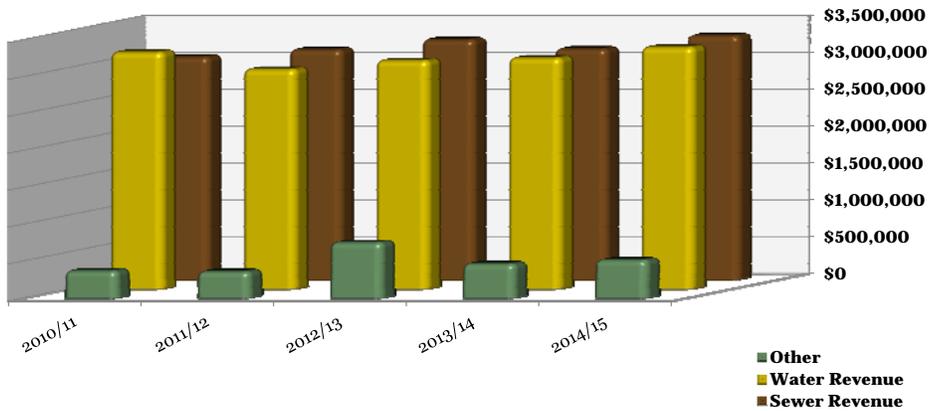




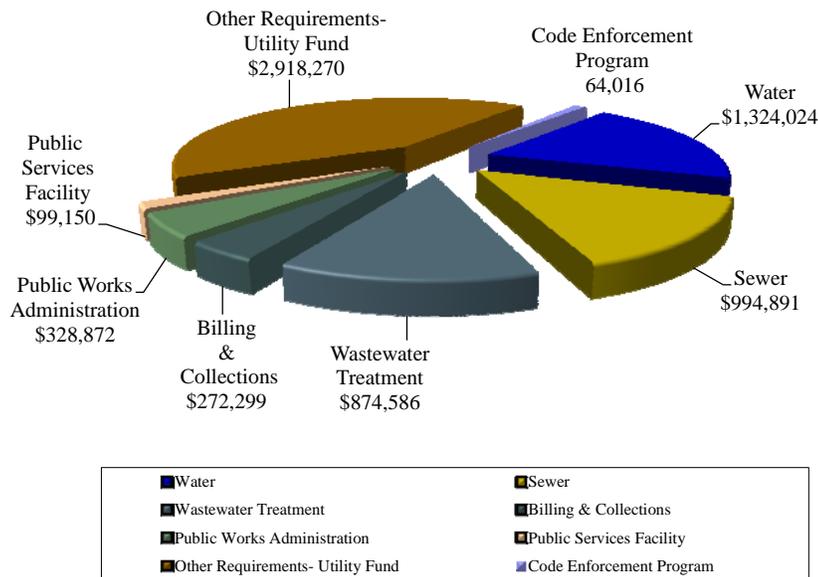
Annual Budget Fiscal Year 2014-2015

UTILITY FUND REVENUE TRENDS

Revenue	Actual 2010/11	Actual 2011/12	Actual 2012/13	Forecast 2013/14	Budget 2014/15
Water Revenue	3,214,022	2,982,360	3,100,593	3,135,995	3,281,610
Sewer Revenue	3,024,260	3,123,709	3,258,742	3,133,990	3,314,531
Other	373,024	363,414	757,398	468,745	519,525
	6,611,306	6,469,483	7,116,733	6,738,729	7,115,666



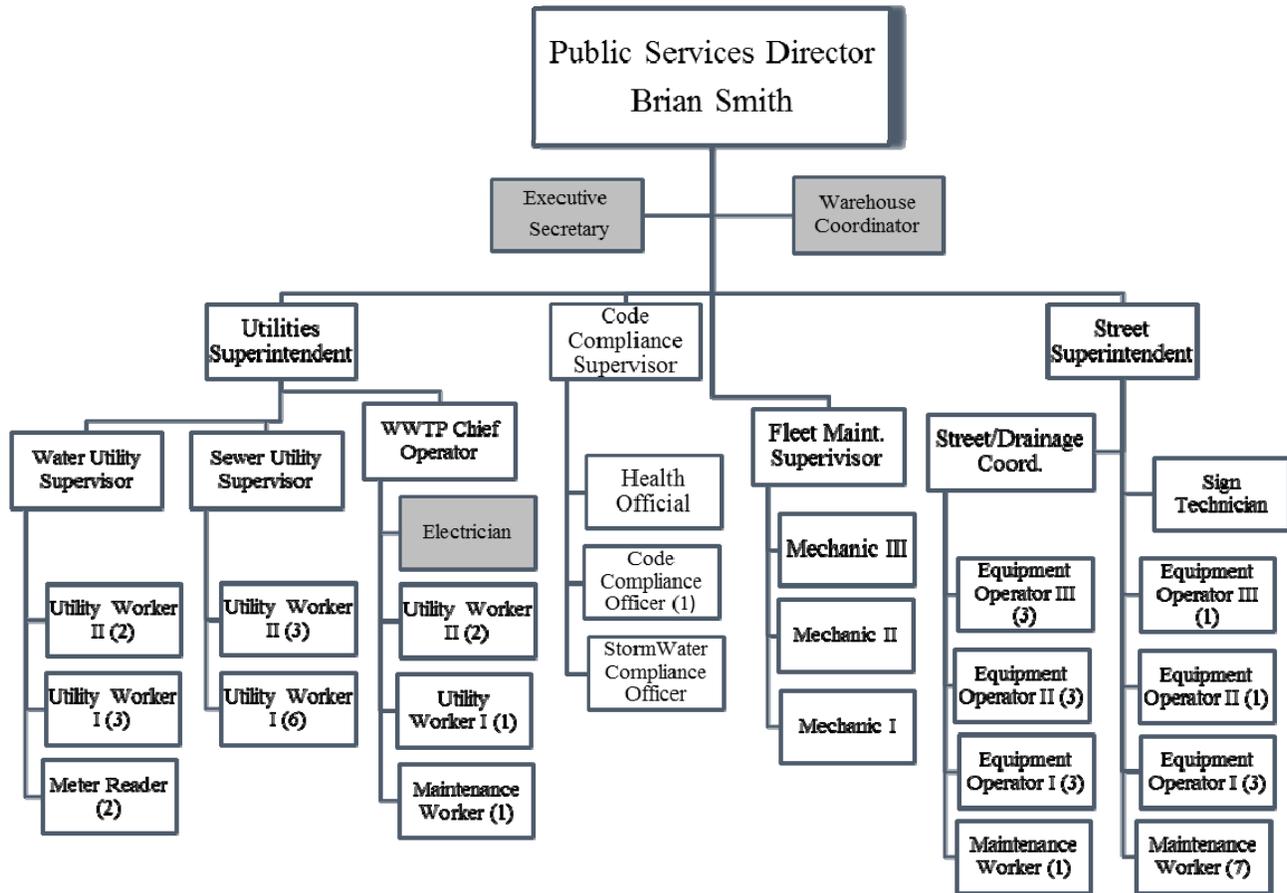
FY 2014/15 Expenditures By Function





Public Services Department

Organizational Chart





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.



Annual Budget
Fiscal Year 2014-2015

**Enterprise- Utility Fund
Public Services Department**

Category	Amended Budget 2013/14	Budget 2014/15
Water	1,263,471	1,324,024
Sewer	979,741	994,891
Wastewater Treatment Plant	919,421	874,586
Administration	353,183	328,872
Billing & Collection	264,507	272,299
Public Services Facility	92,820	99,150
Code Enforcement Program	37,803	64,016
Other Requirements	2,954,756	2,918,270
Total	\$ 6,865,701	\$ 6,876,109

Financial Highlights

In FY 2015 increases have been included for interfund transfers and full year funding of the Code Enforcement program. Additional capital outlay funding is included in the Water, Sewer and WWTP programs for the purchase of booster pumps which will reduce future maintenance costs on the W&S system.



Annual Budget
Fiscal Year 2014-2015

Water Program
Enterprise- Utility Fund

Category	Amended Budget 2013/14	Budget 2014/15
1000 Personnel Services	\$ 319,165	\$ 361,778
2000 Materials and Supplies	346,856	343,200
3000 Contractual Services	467,064	489,670
4000 Capital Outlay	63,000	45,000
7000 Interfund Transfers	67,386	84,377
Total	\$ 1,263,471	\$ 1,324,024

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



Annual Budget Fiscal Year 2014-2015

211 - Utility Fund/Water Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6001-00-1001	Salaries	180,270	225,644	225,644	256,287
6001-00-1005	Overtime	31,201	28,000	28,000	30,000
6001-00-1006	Longevity	1,961	2,947	2,947	3,190
6001-00-1009	TMRS	33,795	42,398	42,398	49,837
6001-00-1011	FICA	16,037	19,344	19,344	22,256
6001-00-1016	Certification & Education	225	832	363	208
6001-00-1020	Pension Expense	5,353	0	0	0
	Total Personnel	268,841	319,165	318,696	361,778
Supplies					
6001-00-2125	Miscellaneous Supplies	16,954	20,000	18,000	20,000
6001-00-2250	Uniform & Apparel	757	1,400	900	1,700
6001-00-2300	Vehicle & Equipment Supplies	1,484	1,100	1,500	3,000
6001-00-2301	Motor Vehicle Fuel	28,885	25,000	25,000	30,000
6001-00-2350	Safety Equipment	854	2,500	1,500	3,500
6001-00-2425	Chemicals & Insecticide	90,682	105,995	105,995	105,000
6001-00-2475	Water Meter & Parts	25,833	35,000	30,000	35,000
6001-00-2500	Water/Sewer Main Repair Supplies	85,325	115,861	110,500	115,000
6001-00-2525	W/S Machinery & Equipment	4,028	40,000	35,000	30,000
	Total Supplies	254,802	346,856	328,395	343,200
Contractual Services					
6001-00-3100	Contract Services	13,829	68,560	50,000	80,000
6001-00-3170	Professional Development	1,539	3,000	3,000	3,000
6001-00-3180	Dues & Memberships	797	1,200	600	1,200
6001-00-3190	Communications	4,160	3,620	3,620	3,970
6001-00-3200	Utilities	232,837	256,493	256,493	265,000
6001-00-3260	Machinery & Equipment Maint	21,388	40,000	40,000	40,000
6001-00-3270	Building/Grounds Maint	6,300	14,300	14,300	16,300
6001-00-3320	Uniform Rental	3,256	6,000	6,000	7,000
6001-00-3470	Regulatory Inspection Fees	23,990	25,000	24,000	25,000
6001-00-3480	Lab Testing Fees	7,470	16,000	14,000	16,000
6001-00-3490	BCGCD Water Fees	23,793	28,000	28,000	28,000
6001-00-3510	Vehicle Repairs	(1,459)	3,691	2,042	3,000
6001-00-3511	Radio Repairs	0	1,200	1,200	1,200
	Total Services	337,901	467,064	443,255	489,670
Capital Outlay					
6001-00-4150	Machinery & Equipment	0	63,000	63,000	45,000
	Total Capital Outlay	0	63,000	63,000	45,000
Interfund Transfers					
6001-00-7510	Vehicle Maintenance Fees	44,996	39,871	39,871	65,482
6001-00-7515	Vehicle Replacement Accrual	17,185	27,516	27,516	18,895
	Total Interfund Transfers	62,181	67,386	67,387	84,377
	Water Program	\$ 923,725	\$ 1,263,471	\$ 1,220,733	\$ 1,324,024



Annual Budget
Fiscal Year 2014-2015

Sewer Program
Enterprise- Utility Fund

Category	Amended Budget 2013/14	Budget 2014/15
1000 Personnel Services	\$ 405,721	\$ 418,344
2000 Materials and Supplies	201,839	194,000
3000 Contractual Services	233,545	233,300
4000 Capital Outlay	44,356	30,000
7000 Interfund Transfers	94,280	119,247
Total	\$ 979,741	\$ 994,891

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



Annual Budget Fiscal Year 2014-2015

211 - Utility Fund/Sewer Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6002-00-1001	Salaries	318,596	292,387	292,387	296,429
6002-00-1005	Overtime	38,943	30,000	30,000	35,000
6002-00-1006	Longevity	2,917	3,035	3,035	2,172
6002-00-1009	TMRS	57,174	53,837	53,837	57,431
6002-00-1011	FICA	26,358	25,006	25,006	25,648
6002-00-1016	Certification & Education	1,106	1,456	511	1,664
6002-00-1020	Pension Expense	6,054	0	0	0
	Total Personnel	451,148	405,721	404,776	418,344
Supplies					
6002-00-2125	Miscellaneous Supplies	22,400	24,000	18,321	24,000
6002-00-2250	Uniform & Apparel	659	1,550	1,250	2,000
6002-00-2300	Vehicle Equipment Supplies	1,428	800	1,060	2,000
6002-00-2301	Motor Vehicle Fuel	17,235	16,500	16,500	16,500
6002-00-2350	Safety Equipment	1,342	4,000	2,500	4,000
6002-00-2425	Chemicals & Insecticide	1,836	7,000	2,000	7,000
6002-00-2500	Water/Sewer Main Repair Supplies	33,345	100,000	100,000	100,000
6002-00-2525	W/S Machinery & Equipment	18,177	47,489	37,490	38,000
6002-00-2550	Welding Supplies	0	500	0	500
	Total Supplies	96,422	201,839	179,120	194,000
Contractual Services					
6002-00-3100	Contract Services	13,160	5,000	5,000	7,000
6002-00-3170	Professional Development	2,036	5,700	2,200	5,700
6002-00-3180	Dues & Memberships	161	800	300	800
6002-00-3190	Communications	8,003	8,555	8,555	8,500
6002-00-3200	Utilities	103,390	101,735	101,735	105,000
6002-00-3260	Machinery & Equipment Maint	53,805	96,455	90,000	90,000
6002-00-3270	Building/Grounds Maint	2,800	8,000	8,000	8,000
6002-00-3320	Uniform Rental	2,727	6,000	6,000	7,000
6002-00-3510	Vehicle Repairs	262	400	0	400
6002-00-3511	Radio Repairs	0	900	0	900
	Total Services	186,344	233,545	221,790	233,300
Capital Outlay					
6002-00-4150	Machinery & Equipment	0	44,356	30,000	30,000
	Total Capital Outlay	0	44,356	30,000	30,000
Interfund Transfers					
6002-00-7510	Vehicle Maintenance Fees	60,978	53,130	53,130	89,584
6002-00-7515	Vehicle Replacement Accrual	24,723	41,150	41,150	29,663
	Total Interfund Transfers	85,701	94,280	94,280	119,247
	Sewer Program	\$ 819,615	\$ 979,741	\$ 929,966	\$ 994,891



Annual Budget
Fiscal Year 2014-2015

Wastewater Treatment Program
Enterprise- Utility Fund

Category	Amended Budget 2013/14	Budget 2014/15
1000 Personnel Services	\$ 255,059	\$ 224,950
2000 Materials and Supplies	205,011	201,300
3000 Contractual Services	405,849	408,021
4000 Capital Outlay	35,000	20,000
7000 Interfund Transfers	18,503	20,315
Total	\$ 919,421	\$ 874,586

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



Annual Budget Fiscal Year 2014-2015

211 - Utility Fund/Waste Water Treatment Plant Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6003-00-1001	Salaries	164,283	189,581	189,581	164,886
6003-00-1005	Overtime	8,836	12,000	12,000	12,000
6003-00-1006	Longevity	1,864	2,299	2,299	1,803
6003-00-1009	TMRS	27,385	33,845	33,845	30,968
6003-00-1011	FICA	12,658	15,720	15,720	13,785
6003-00-1016	Certification & Education	1,697	1,614	1,464	1,508
6003-00-1020	Pension Expense	4,846	0	0	0
	Total Personnel	221,568	255,059	254,909	224,950
Supplies					
6003-00-2125	Miscellaneous Supplies	8,368	18,000	13,000	18,000
6003-00-2175	Janitorial Supplies	315	800	600	800
6003-00-2225	Medical Supplies	133	400	100	400
6003-00-2250	Uniform & Apparel	242	775	325	1,100
6003-00-2301	Motor Vehicle Fuel	8,396	13,500	13,500	13,500
6003-00-2350	Safety Equipment	699	2,000	1,000	1,000
6003-00-2425	Chemicals & Insecticide	82,467	135,995	135,000	135,000
6003-00-2500	Water/Sewer Main Repair Supplies	714	3,000	2,000	1,500
6003-00-2525	W/S Machinery & Equipment	6,582	27,041	24,000	25,000
6003-00-2575	Lab Supplies & Chemicals	3,441	3,500	3,500	5,000
	Total Supplies	111,358	205,011	193,025	201,300
Contractual Services					
6003-00-3100	Contract Services	15,909	9,000	9,000	10,000
6003-00-3170	Professional Development	1,746	2,400	1,400	2,400
6003-00-3180	Dues & Memberships	714	500	250	500
6003-00-3190	Communications	3,630	3,524	3,524	4,000
6003-00-3200	Utilities	168,543	192,500	192,500	193,046
6003-00-3260	Machinery & Equipment Maint	22,041	35,000	35,000	35,000
6003-00-3270	Building/Grounds Maint	1,179	8,000	4,000	8,000
6003-00-3320	Uniform Rental	2,717	4,000	4,000	5,000
6003-00-3470	Regulatory Inspection Fees	27,036	31,000	31,000	31,000
6003-00-3480	Lab Testing Fees	21,865	28,850	26,000	28,000
6003-00-3500	Sludge Disposal	80,468	90,000	81,500	90,000
6003-00-3510	Vehicle Repairs	(116)	850	0	850
6003-00-3511	Radio Repairs	0	225	0	225
	Total Services	345,731	405,849	388,174	408,021
Capital Outlay					
6003-00-4150	Machinery & Equipment	0	35,000	35,000	20,000
	Total Capital Outlay	0	35,000	35,000	20,000
Interfund Transfers					
6003-00-7510	Vehicle Maintenance Fees	12,142	10,538	10,538	14,629
6003-00-7515	Vehicle Replacement Accruals	7,861	7,964	7,964	5,686
	Total Interfund Transfers	20,003	18,503	18,503	20,315
Waste Water Treatment Plant Program		\$ 698,659	\$ 919,421	\$ 889,610	\$ 874,586



Annual Budget
Fiscal Year 2014-2015

Administration Program
Enterprise- Utility Fund

Category		Amended Budget 2013/14	Budget 2014/15
1000	Personnel Services	\$ 219,427	\$ 226,075
2000	Materials and Supplies	8,650	8,650
3000	Contractual Services	19,605	20,650
7000	Interfund Transfers	68,835	73,497
9000	Capital Projects	36,666	0
Total		\$ 353,183	\$ 328,872

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



Annual Budget Fiscal Year 2014-2015

211 - Utility Fund/Administration Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6004-00-1001	Salaries	171,386	167,418	167,420	170,720
6004-00-1005	Overtime	39	500	500	500
6004-00-1006	Longevity	1,453	1,800	1,800	2,059
6004-00-1009	TMRS	29,218	29,117	29,117	31,036
6004-00-1011	FICA	13,713	13,524	13,523	13,860
6004-00-1016	Certification & Education	931	1,248	1,986	2,080
6004-00-1017	Equipment Allowance	1,025	1,020	1,020	1,020
6004-00-1018	Auto Allowance	6,231	4,800	4,800	4,800
6004-00-1020	Pension Expense	8,425	0	0	0
	Total Personnel	232,422	219,427	220,166	226,075
Supplies					
6004-00-2100	General Office Supplies	1,798	3,000	2,500	3,000
6004-00-2125	Miscellaneous Supplies	2,118	2,000	1,500	2,000
6004-00-2225	Medical Supplies	327	750	500	750
6004-00-2250	Uniform & Apparel	0	900	900	900
6004-00-2275	Program Supplies	1,757	2,000	2,000	2,000
	Total Supplies	6,000	8,650	7,400	8,650
Contractual Services					
6004-00-3100	Contract Services	0	2,000	2,000	2,000
6004-00-3170	Professional Development	3,293	3,500	3,500	3,500
6004-00-3176	Emergency MGMT Communications	0	4,000	4,000	4,500
6004-00-3180	Dues & Memberships	1,295	1,200	1,200	1,200
6004-00-3190	Communications	4,222	3,955	3,955	4,500
6004-00-3210	Postage & Freight	248	950	700	950
6004-00-3220	Printing Services	4,668	2,000	1,500	2,000
6004-00-3230	Advertising	0	1,000	1,000	1,000
6004-00-3260	Machinery & Equipment Maint	690	0	0	0
6004-00-3510	Vehicle Repairs	(932)	1,000	0	1,000
	Total Services	13,484	19,605	17,855	20,650
Interfund Transfers					
6004-00-7505	IT Maintenance Fees	40,312	65,085	65,085	51,997
6004-00-7500	Computer Replacement Accrual	8,324	3,750	3,750	21,500
	Total Interfund Transfers	48,636	68,835	68,835	73,497
Capital Project					
6004-00-9062	Conceptual Master Plan	0	36,666	36,666	0
	Total Capital Project	0	36,666	36,666	0
	Administration Program	\$ 300,542	\$ 353,183	\$ 350,922	\$ 328,872



Annual Budget
Fiscal Year 2014-2015

Public Services Facility Program
Enterprise- Utility Fund

Category		Amended Budget 2013/14	Budget 2014/15
2000	Materials and Supplies	\$ 10,500	\$ 10,500
3000	Contractual Services	82,320	88,650
Total		\$ 92,820	\$ 99,150

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



Annual Budget
Fiscal Year 2014-2015

211 - Utility Fund/Public Service Facility Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Supplies					
6006-00-2125	Miscellaneous Supplies	8,059	8,000	5,500	8,000
6006-00-2200	Foods	2,497	2,500	2,500	2,500
	Total Supplies	10,556	10,500	8,000	10,500
Contractual Services					
6006-00-3200	Utilities	46,985	48,120	48,120	50,000
6006-00-3250	General Insurance	0	0	22,744	0
6006-00-3260	Machinery & Equipment Maint	5,945	6,000	4,500	6,000
6006-00-3270	Building/Grounds Maint	20,756	26,500	26,500	30,950
6006-00-3320	Uniform Rental	1,443	1,700	1,700	1,700
	Total Services	75,130	82,320	103,564	88,650
	Public Service Facility Program	\$ 85,686	\$ 92,820	\$ 111,564	\$ 99,150



Annual Budget
Fiscal Year 2014-2015

Code Enforcement Program
Enterprise- Utility Fund

Category		Amended Budget 2013/14	Budget 2014/15
1000	Personnel	16,471	15,538
2000	Material & Supplies	4,000	4,800
3000	Contract Services	11,800	12,866
7000	Interfund Transfers	5,532	30,812
Total		\$ 37,803	\$ 64,016

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

Storm Water Compliance Officer: 100% Sales Tax Fund



Annual Budget Fiscal Year 2014-2015

211 - Utility Fund/Code Enforcement Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6007-00-1001	Salaries	8,781	12,975	12,975	12,130
6007-00-1006	Longevity	71	152	152	178
6007-00-1009	TMRS	1,424	2,185	2,185	2,133
6007-00-1011	FICA	684	1,015	1,015	953
6007-00-1017	Equipment Allowance	91	144	144	144
6007-00-1020	Pension Expense	1,286	0	0	0
	Total Personnel	12,337	16,471	16,471	15,538
Supplies					
6007-00-2100	General Office Supplies	495	500	714	1,000
6007-00-2125	Miscellaneous Supplies	0	1,000	1,000	1,000
6007-00-2250	Uniform & Apparel	72	500	128	800
6007-00-2301	Motor Vehicle Fuel	0	2,000	2,000	2,000
	Total Supplies	567	4,000	3,842	4,800
Contract Services					
6007-00-3100	Contract Services	125	2,500	2,000	3,000
6007-00-3170	Professional Development	1,168	1,000	1,000	1,500
6007-00-3180	Dues & Memberships	0	500	500	500
6007-00-3190	Communications	1,862	5,800	4,182	5,866
6007-00-3210	Postage & Freight	0	500	200	500
6007-00-3220	Printing Services	825	1,500	1,500	1,500
	Total Contract Services	3,979	11,800	9,382	12,866
Interfund Transfers					
6007-00-7500	Computer Replacement Accruals	0	1,500	1,500	1,875
6007-00-7505	IT Maintenance Fees	0	0	0	28,937
6007-00-7510	Vehicle Maintenance Fees	2,800	2,659	2,660	0
6007-00-7515	Vehicle Replacement Accruals	1,373	1,373	1,373	0
	Total Interfund Transfers	4,173	5,532	5,533	30,812
	Code Enforcement Program	21,057	37,803	35,228	64,016



Annual Budget
Fiscal Year 2014-2015

Other Requirements
Enterprise- Utility Fund

Category		Amended Budget 2013/14	Budget 2014/15
3000	Contractual Services	397,306	383,065
5000	Debt Service	1,900,178	1,841,196
7000	Interfund Transfers	657,272	694,009
Total		\$ 2,954,756	\$ 2,918,270

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



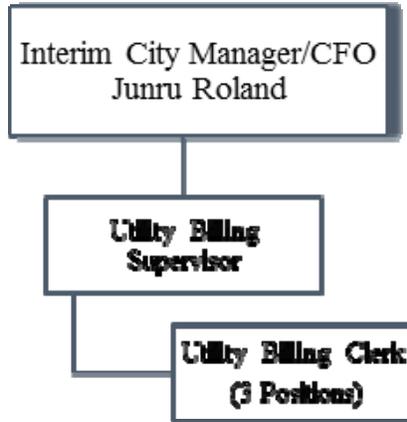
Annual Budget Fiscal Year 2014-2015

211 - Utility Fund/Other Requirements

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
9002-00-1044	Compensated Absences	2,516	0	0	0
	Total Personnel	2,516	0	0	0
Contractual Services					
9002-00-3110	Audit	12,080	20,178	20,178	21,000
9002-00-3250	General Insurance	22,748	59,846	20,560	45,216
9002-00-3251	Workers Compensation	14,265	17,524	17,500	18,947
9002-00-3252	Group Insurance	278,666	299,758	270,820	297,902
	Total Services	327,760	397,306	329,058	383,065
Debt Service					
9002-00-5001	Principal	0	1,456,434	0	1,421,957
9002-00-5002	Interest	446,017	423,744	0	417,239
9002-00-5003	Agent Fees	1,925	20,000	0	2,000
9002-00-5004	Issuance Costs	39,913	0	(7,005)	0
	Total Debt Service	487,856	1,900,178	(7,005)	1,841,196
Depreciation					
9002-00-6100	Depreciation Expense	1,410,916	0	0	0
	Total Depreciation	1,410,916	0	0	0
Interfund Transfers					
9002-00-7100	Transfer to General Fund	393,259	657,272	657,272	694,009
9002-00-7106	Transfer to Fund 209	0	0	1,900,178	0
9002-00-7118	Transfer to Fund 234	370,729	0	0	0
9002-00-7125	Transfer to Debt Service	200,000	0	0	0
9002-00-7135	Transfer to Sales Tax Fund	33,036	0	0	0
	Total Interfund Transfers	997,025	657,272	2,557,450	694,009
	Other Requirements	\$ 3,226,072	\$ 2,954,756	\$ 2,879,503	\$ 2,918,270



Finance Department– Utility Billing Program Organizational Chart





Utility Billing Program

The Utility Billing and Collections Program is a division of the Finance Department. This program maintains the accounts for water, sewer, garbage, penalties, and emergency medical service utility bill donations. 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.



Annual Budget
Fiscal Year 2014-2015

**Utility Billing Program
Enterprise- Utility Fund**

Category		Amended Budget 2013/14	Budget 2014/15
1000	Personnel Services	\$ 155,760	\$ 160,140
2000	Materials and Supplies	9,400	2,200
3000	Contractual Services	92,276	76,474
7000	Interfund Transfers	7,071	33,485
Total		\$ 264,507	\$ 272,299

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



Annual Budget
Fiscal Year 2014-2015

211 - Utility Fund/Utility Billing Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
6005-00-1001	Salaries	115,983	121,535	120,194	123,997
6005-00-1006	Longevity	3,590	3,956	3,744	4,341
6005-00-1009	TMRS	18,849	20,669	20,205	21,984
6005-00-1011	FICA	8,952	9,600	7,720	9,818
6005-00-1020	Pension Expense	1,299	0	0	0
	Total Personnel	148,673	155,760	151,863	160,140
Supplies					
6005-00-2100	General Office Supplies	1,511	1,200	1,200	1,200
6005-00-2125	Miscellaneous Supplies	3,375	8,200	8,000	1,000
	Total Supplies	4,886	9,400	9,200	2,200
Contractual Services					
6005-00-3100	Contract Services	62,193	61,000	61,000	63,500
6005-00-3170	Professional Development	80	1,644	1,400	2,480
6005-00-3180	Dues & Memberships	327	252	252	260
6005-00-3190	Communications	2,764	2,780	2,780	3,000
6005-00-3210	Postage & Freight	756	1,000	501	1,000
6005-00-3220	Printing Services	568	1,000	967	1,000
6005-00-3260	Machinery & Equipment Maint	0	1,007	1,007	1,700
6005-00-3270	Building/Grounds Maint	7,671	250	0	250
6005-00-3290	Technology Services	9,649	23,284	3,180	3,284
6005-00-3511	Radio Repairs	0	60	60	0
	Total Services	84,007	92,276	71,146	76,474
Interfund Transfers					
6005-00-7500	Computer Replacement Accruals	6,932	1,800	1,800	2,250
6005-00-7505	IT Maintenance Fees	18,406	5,147	5,147	31,198
6005-00-7510	Vehicle Maintenance Fees	0	124	124	37
	Total Interfund Transfers	25,338	7,071	7,071	33,485
	Utility Billing Program	\$ 262,905	\$ 264,507	\$ 239,280	\$ 272,299



Annual Budget
Fiscal Year 2014-2015

Five Year CIP Listing
Utility Fund

Cost	Project Name	FY2015 Amount	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount
	WWTP					
\$4,520,000	Wastewater Treatment Plant Upgrade Phase II	\$575,000	\$1,972,500	\$1,972,500		
	WASTEWATER					
\$0	East Side Interceptor					
\$0	Misc. Sewer Line Replacement					
\$0	West Side Interceptor & FM Diversion					
\$2,580,000	I/I Reduction Program Construction	\$1,000,000	\$1,580,000			
	Lift Station Panel Upgrade	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
\$1,299,600	Sanitary Sewer Rehabilitation	\$649,800	\$649,800			
	Water					
\$0	Dumble Tie-in / Kost to Calloway					
\$0	Small Line Water System Replacement Program					
\$65,000	Water Well GST Improvements		\$65,000			
\$70,000	Water Well #3	\$70,000				
\$5,000	Alley Waterline Replacement	\$5,000				
\$1,625,000	Dyche Lane Elevated Storgae Tank	\$300,000	\$1,325,000			
\$2,600,000	Water Meter Radio Read (meter change out)	\$1,000,000	\$1,600,000			
	Total Utility Projects	\$3,614,800	\$7,207,300	\$1,987,500	\$15,000	\$15,000
Resource	Funding Source	FY2015 Amount	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount
\$10,000,000	Bonds	\$2,875,000	\$5,152,500	\$1,972,500		
\$215,000	Utility Funds	\$90,000	\$80,000	\$15,000	\$15,000	\$15,000
\$1,325,000	Impact Funds		\$1,325,000			
\$1,299,600	CDBG	\$649,800	\$649,800			
	Total Funding Sources	\$3,614,800	\$7,207,300	\$1,987,500	\$15,000	\$15,000



Impact Fee 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.



Annual Budget
Fiscal Year 2014-2015

210- IMPACT FEES
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Cash Balance	\$ 1,492,368	\$ 1,788,452	\$ 1,788,452	\$ 487,821
Revenue Sources				
Impact Fee Revenue	306,721	175,000	339,854	340,000
Investment Earnings	3,563	3,800	3,636	4,000
Total Revenue	310,284	178,800	343,489	344,000
Total Revenues & Resources	1,802,652	1,967,252	2,131,941	831,821
Expenditures				
Contract Services	14,200	1,644,120	1,644,120	0
Total Expenditures	14,200	1,644,120	1,644,120	0
Excess (Deficiency) of total revenue and resources over expenditures	296,084	(1,465,320)	(1,300,631)	344,000
Ending Cash Balance	\$ 1,788,452	\$ 323,132	\$ 487,821	\$ 831,821



Sanitation Fund

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



Annual Budget
Fiscal Year 2014-2015

**SANITATION FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Cash Balance	\$ 1,094,036	\$ 1,242,864	\$ 1,242,864	\$ 1,318,612
REVENUES				
Garbage Fees - Commercial	1,493,916	1,474,931	1,464,422	1,538,058
Garbage Fees - Residential	932,049	983,287	908,635	1,025,372
Heavy Trash Pickup	6,417	6,000	4,575	6,000
Recycle Fees	12,000	12,000	12,000	12,000
Bad Debt Expense	0	0	0	0
Interest Income	1,642	2,000	2,127	2,300
Penalty - Garbage	36,567	38,000	37,824	38,000
Other Incomes	871	1,000	0	0
Total Revenues	2,483,462	2,517,218	2,429,583	2,621,729
Total Revenue & Resources	3,577,498	3,760,082	3,672,446	3,940,341
EXPENDITURES				
Sanitation	2,049,372	2,054,251	2,101,101	2,177,728
Debt	7,168	29,386	29,386	28,926
Depreciation	64,692	0	0	0
Intergovernmental	213,403	223,348	223,348	209,279
Total Expenditures	2,334,635	2,306,985	2,353,834	2,415,933
Revenue Over/Under Expenditures	148,828	210,233	75,748	205,796
Ending Cash Balance	\$ 1,242,864	\$ 1,453,096	\$ 1,318,612	\$ 1,524,408



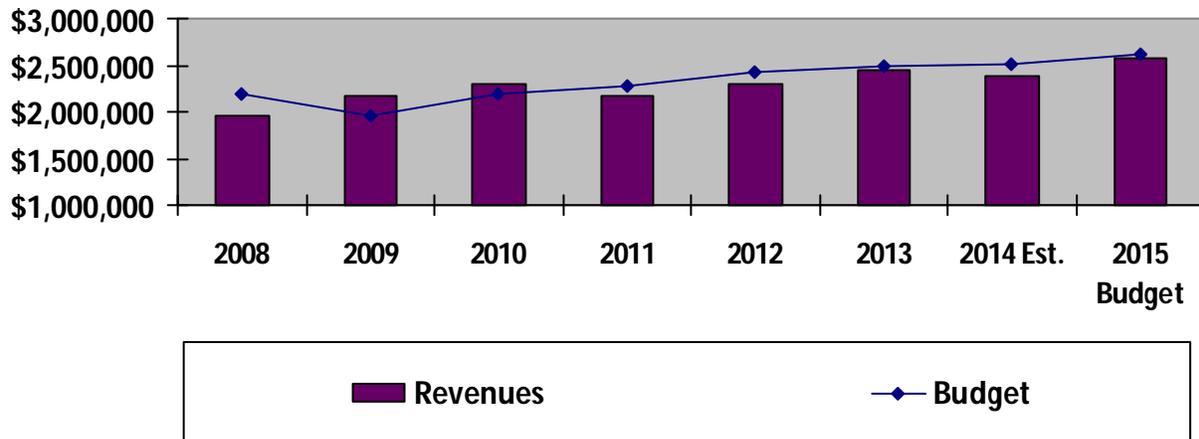
Major Revenue Sources

SANITATION REVENUES

2014-15 Sanitation Fund Revenue Budget: \$2,621,729

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





Annual Budget
Fiscal Year 2014-2015

Enterprise- Sanitation Fund

Category		Amended Budget 2013/14	Budget 2014/15
3000	Contract Services	2,054,251	2,177,728
5000	Debt Service	29,386	28,926
7000	Interfund Transfer	223,348	209,279
Total		\$ 2,306,985	\$ 2,415,933

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



Annual Budget
Fiscal Year 2014-2015

212 - Sanitation Fund

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Contract Services					
6501-00-3380	Beautification	15,000	15,000	15,000	15,000
6501-00-3440	Collection Services	2,029,254	2,034,251	2,084,480	2,157,728
6501-00-3450	Disposal Fees	5,118	5,000	1,621	5,000
	Total Contract Services	\$ 2,049,372	\$ 2,054,251	\$ 2,101,101	\$ 2,177,728
Debt Service					
6501-00-5001	Principal	0	25,223	25,223	25,338
6501-00-5002	Interest	3,758	4,163	4,163	3,588
6501-00-5004	Issuance Costs	3,411	0	0	0
	Total Debt Service	7,168	29,386	29,386	28,926
Depreciation					
6501-00-6100	Depreciation	64,692	0	0	0
	Total Depreciation	64,692	0	0	0
Interfund Transfers					
6501-00-7100	Transfer to General Fund	152,413	153,713	153,713	132,654
6501-00-7105	Transfer to Utility Fund	60,990	69,635	69,635	76,625
	Total Interfund Transfers	213,403	223,348	223,348	209,279
	Sanitation	2,334,635	2,306,985	2,353,834	2,415,933



Emergency Medical Service 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.



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Fiscal Year 2014-2015

**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Cash Balance	\$ 743,062	\$ 812,200	\$ 812,200	\$ 837,751
REVENUES				
Ambulance Permit Fees	2,050	2,000	0	1,500
Emergency Service District Fee	223,600	223,600	223,600	223,000
Hillcrest EMS Service	12,400	12,400	12,400	12,400
Subscription Fees	323,927	310,000	337,354	320,000
Service Charges	1,014,508	980,000	891,493	970,000
Medicare	319,875	320,000	282,549	310,000
Medicaid	56,294	55,000	47,033	50,000
Interest Income	1,531	1,500	1,646	1,600
Other Income	14,176	7,000	8,421	7,000
Total Revenues	1,968,360	1,911,500	1,804,497	1,895,500
Total Revenues & Resources	2,711,422	2,723,700	2,616,697	2,733,251
EXPENDITURES				
Personnel Services	1,210,766	1,228,231	1,109,093	1,049,006
Materials & Supplies	207,658	214,164	213,555	205,100
Contractual Services	275,357	241,844	228,649	392,424
Capital Outlay	0	0	0	100,000
Debt Service	0	8,151	8,151	9,343
Depreciation	4,741	0	0	0
Interfund Transfers	200,700	219,497	219,497	245,934
Other Income	0	0	0	0
Total Expenditures	1,899,222	1,911,887	1,778,946	2,001,807
Revenue Over/Under Expenditures	69,138	(387)	25,551	(106,307)
Ending Cash Balance	\$ 812,200	\$ 811,813	\$ 837,751	\$ 731,444



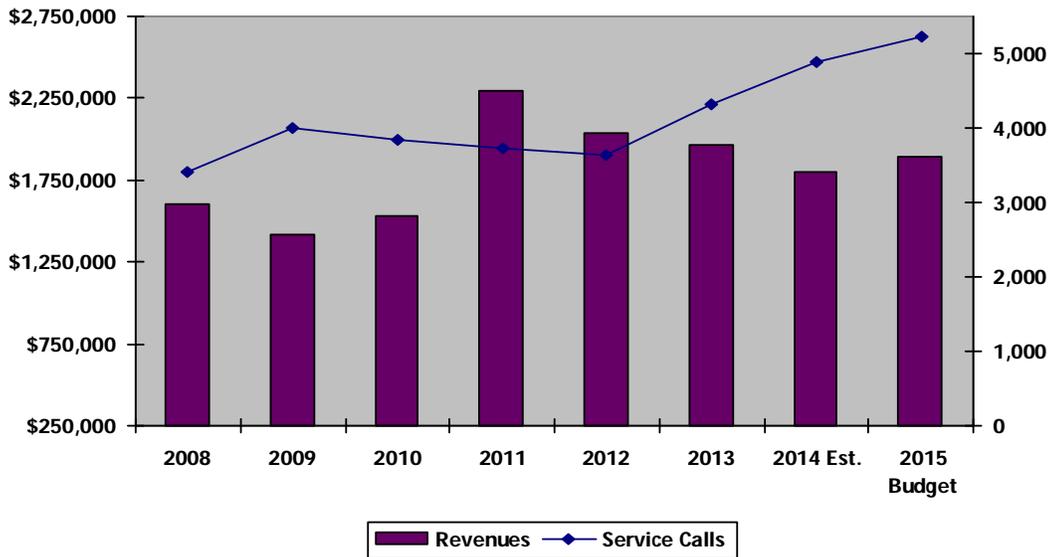
Major Revenue Sources

EMERGENCY MEDICAL SERVICES

2014-15 Emergency Medical Services Fund Revenues: \$1,895,500

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

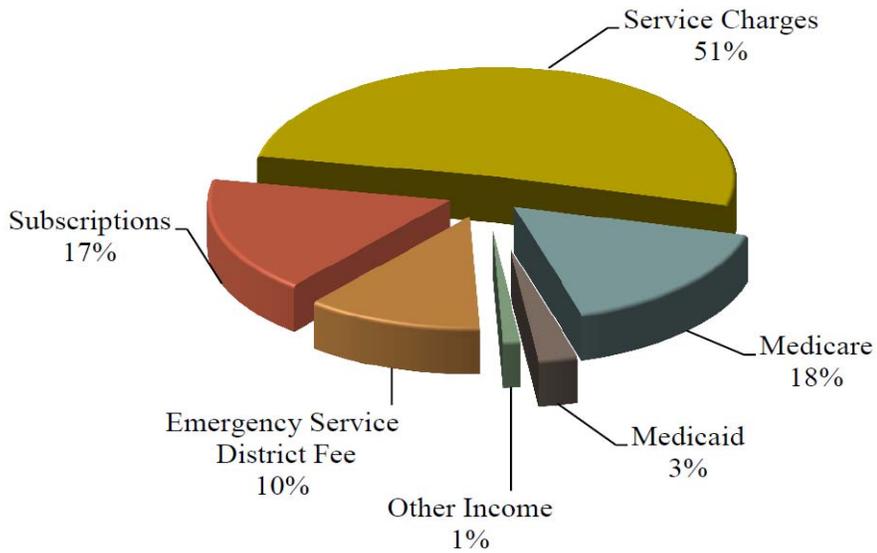




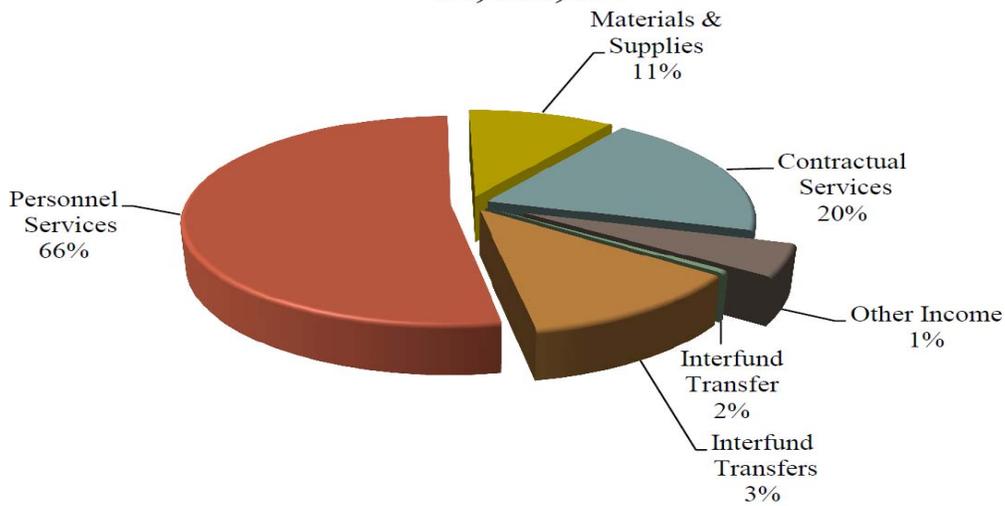
Annual Budget
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FY 2014/2015 EMS Revenues/Expenditures

Revenues by Source
\$1,895,500



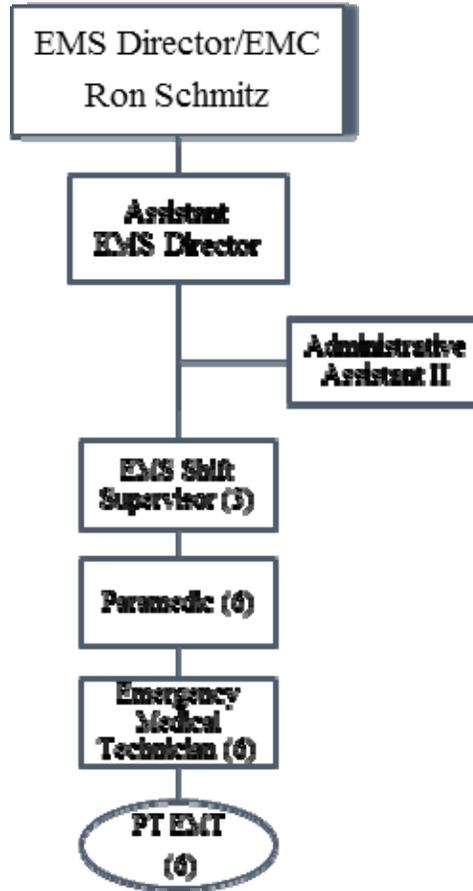
Expenditures By Function
\$2,001,807





EMS Department

Organizational Chart





Annual Budget
Fiscal Year 2014-2015

**Emergency Medical Service
Enterprise- EMS Fund**

CATEGORY		Amended Budget 2013/14	Budget 2014/15
1000	Personnel Services	\$ 1,228,231	\$ 1,049,006
2000	Materials and Supplies	214,164	205,100
3000	Contractual Services	241,844	392,424
4000	Capital Outlay	0	100,000
5000	Other Requirements	8,151	9,343
7000	Interfund Transfers	219,497	245,934
Total		\$ 1,911,887	\$ 2,001,807

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
EMS Director	17	1	1
Assistant EMS Director	15	1	1
Administrative Assistant II	7	1	1
Paramedic Supervisor	7	0	3
Paramedic	6	0	6
Emergency Medical Technician	3	0	6
Total		3	18

Financial Highlights

In FY 2015 Council approved a reorganization of EMS personnel as follows; 1) eliminating funding for contractual employees, 2) creating 3 new full-time Paramedic Supervisor positions, 3) creating 6 new full-time Paramedic positions, 4) creating 6 new full-time EMT positions, 5) reclassifying the Assistant EMS Director, and 6) reclassifying the Administrative Assistant II. In addition, new defibrillator equipment and enhancements to the EMS building are budgeted for the 2014/15 fiscal year. We anticipate no future impact on the operating budget as a result of these capital expenditures.



Annual Budget Fiscal Year 2014-2015

213 - EMS Fund/EMS Department

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
3503-00-1001	Salaries	\$ 912,952	\$ 934,305	\$ 848,878	\$ 579,019
3503-00-1005	Overtime	52,171	50,000	41,090	231,379
3503-00-1006	Longevity	4,048	4,476	4,237	4,827
3503-00-1007	Extra Help	0	0	0	25,000
3503-00-1009	TMRS	153,453	162,718	146,251	143,110
3503-00-1011	FICA	73,277	75,580	67,685	64,375
3503-00-1017	Equipment Allowance	1,347	1,152	952	1,296
3503-00-1020	Pension Expense	15,971	0	0	0
3503-00-1044	YE Compensated Absences	(2,452)	0	0	0
	Total Personnel	1,210,766	1,228,231	1,109,093	1,049,006
Supplies					
3503-00-2100	General Office Supplies	7,675	6,000	5,850	5,500
3503-00-2125	Miscellaneous Supplies	5,864	7,500	7,000	7,000
3503-00-2175	Janitorial Supplies	1,864	2,000	4,259	4,600
3503-00-2200	Foods	2,480	1,500	3,666	4,000
3503-00-2225	Medical Supplies	85,230	90,874	89,980	93,000
3503-00-2250	Uniform & Apparel	11,623	20,000	18,200	10,000
3503-00-2275	Program Supplies	0	2,790	2,300	2,500
3503-00-2300	Vehicle & Equipment Supplies	5,902	500	300	500
3503-00-2301	Motor Vehicle Fuel	84,235	80,000	79,000	76,000
3503-00-2350	Safety Equipment	2,785	3,000	3,000	2,000
	Total Supplies	207,658	214,164	213,555	205,100
Contract Services					
3503-00-3100	Contract Services	170,939	110,000	110,000	105,000
3503-00-3160	Medical Services - Pre employment	1,410	6,000	6,000	6,000
3503-00-3170	Professional Development	8,163	10,000	9,600	10,000
3503-00-3176	Emergency MGMT Communications	0	4,000	2,000	4,500
3503-00-3190	Communications	16,626	14,500	12,500	16,000
3503-00-3200	Utilities	9,429	11,580	11,280	11,942
3503-00-3210	Postage & Freight	17	50	105	100
3503-00-3230	Advertising	0	50	0	50
3503-00-3250	General Insurance	7,399	8,295	8,295	9,248
3503-00-3251	Workers Compensation	12,267	27,009	27,009	30,790
3503-00-3252	Group Insurance	32,110	24,360	24,360	172,794
3503-00-3260	Machinery & Equipment Maint	4,093	8,000	2,000	7,000
3503-00-3270	Building/Grounds Maint	10,314	14,000	13,500	13,000
3503-00-3290	Technology Services	2,590	1,000	1,000	1,000
3503-00-3510	Vehicle Repairs	0	0	0	2,000
3503-00-3511	Radio Repairs	0	3,000	1,000	3,000
	Total Services	275,357	241,844	228,649	392,424
Capital Outlay					
3503-00-4100	Building & Property	0	0	0	25,000
3503-00-4150	Machinery & Equipment	0	0	0	75,000
	Total Capital Outlay	0	0	0	100,000
Bad Debt					
3503-00-5009	Bad Debt Expense	(425,552)	0	0	0
	Total Bad Debt Expense	(425,552)	0	0	0
Depreciation					
3503-00-6100	Depreciation Expense	36,476	0	0	0
	Total Depreciation Expense	36,476	0	0	0



Annual Budget
Fiscal Year 2014-2015

213 - EMS Fund/EMS Department

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Interfund Transfers					
3503-00-7100	Transfer to General Fund	52,890	54,464	54,464	57,725
3503-00-7500	Computer Replacement Accruals	12,108	6,479	6,479	7,500
3503-00-7505	IT Maintenance Fees	17,832	16,732	16,732	17,196
3503-00-7510	Vehicle Maintenance Fees	39,586	36,360	36,360	65,912
3503-00-7515	Vehicle Replacement Accrual	78,284	105,462	105,462	97,601
	Total Interfund Transfers	200,700	219,497	219,497	245,934
Other Requirements					
9001-00-5001	Principal	0	3,488	3,488	4,883
9001-00-5002	Interest Payments	4,741	4,663	4,663	4,460
	Total Other Requirements	4,741	8,151	8,151	9,343
	TOTAL EMS	\$ 1,510,146	\$ 1,911,887	\$ 1,778,945	\$ 2,001,807



Internal Service Fund

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*



Annual Budget
Fiscal Year 2014-2015

INTERNAL SERVICE FUND
CENTRAL SHOP
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2012/13	BUDGET 2013/14	2013/14	2014/15
Beginning Cash Balance	\$ 209,414	\$ 268,050	\$ 268,050	\$ 154,103
Revenues				
Investment Earnings	115	0	40	0
Intragovernmental	524,552	472,009	472,009	769,597
Other Income	55	0	6,633	0
Total Revenues	<u>524,723</u>	<u>472,009</u>	<u>478,682</u>	<u>769,597</u>
Total Revenues & Resources	<u>734,137</u>	<u>740,059</u>	<u>746,731</u>	<u>923,700</u>
EXPENDITURES				
Personnel Services	167,916	198,352	196,152	202,404
Materials & Supplies	136,556	140,355	159,555	167,200
Contractual Services	147,939	261,810	226,925	388,912
Depreciation	4,246	0	0	0
Interfund Transfers	9,430	9,997	9,997	11,080
Total Expenditures	<u>466,087</u>	<u>610,514</u>	<u>592,629</u>	<u>769,597</u>
Revenue Over/(Under) Expenditures	58,635	(138,505)	(113,946)	0
Ending Cash Balance	<u>\$ 268,050</u>	<u>\$ 129,545</u>	<u>\$ 154,103</u>	<u>\$ 154,103</u>



Annual Budget
Fiscal Year 2014-2015

Central Shop

	CATEGORY	Amended Budget 2013/14	Budget 2014/15
1000	Personnel Services	\$ 198,352	\$ 202,404
2000	Materials and Supplies	140,355	167,200
3000	Contractual Services	261,810	388,912
7000	Interfund Transfers	9,997	11,080
	Total	\$ 610,514	\$ 769,597

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

Financial Highlights

In FY 2015 a significant increase in the contractual services budget is due to the consolidation of radio air-time and repairs.



Annual Budget Fiscal Year 2014-2015

611- Internal Service Fund/Central Shop Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
8001-00-1001	Salaries	136,665	149,923	149,923	152,190
8001-00-1005	Overtime	1,457	3,500	2,200	3,500
8001-00-1006	Longevity	1,542	1,511	1,511	2,063
8001-00-1009	TMRS	22,662	26,320	26,320	27,786
8001-00-1011	FICA	9,977	12,225	12,225	12,409
8001-00-1016	Certification & Education	1,479	1,872	972	1,456
8001-00-1017	Equipment Allowance	104	3,000	3,000	3,000
8001-00-1020	Pension Expense	(839)	0	0	0
8001-00-1044	YE Compensated Absences	(5,130)	0	0	0
	Total Personnel	167,916	198,352	196,152	202,404
Supplies					
8001-00-2100	General Office Supplies	14	250	150	1,000
8001-00-2125	Miscellaneous Supplies	21,584	5,800	5,800	5,800
8001-00-2175	Janitorial Supplies	250	500	300	500
8001-00-2250	Uniform & Apparel	226	300	250	600
8001-00-2300	Vehicle & Equipment Supplies	104,923	124,205	144,205	150,000
8001-00-2301	Motor Vehicle Fuel	7,842	7,200	7,200	7,200
8001-00-2350	Safety Equipment	0	500	300	500
8001-00-2425	Chemicals & Insecticides	0	100	50	100
8001-00-2550	Welding Supplies	1,717	1,500	1,300	1,500
	Total Supplies	136,556	140,355	159,555	167,200
Contractual Services					
8001-00-3100	Contract Services	894	1,000	900	1,000
8001-00-3170	Professional Development	222	500	500	9,888
8001-00-3180	Dues & Membership	0	500	150	500
8001-00-3190	Communications	3,480	4,956	4,956	5,069
8001-00-3200	Utilities	676	525	525	755
8001-00-3210	Postage & Freight	0	100	15	100
8001-00-3250	General Insurance	31,665	43,026	43,026	49,180
8001-00-3251	Workers' Compensation	4,378	5,429	5,429	5,684
8001-00-3252	Group Insurance	36,008	39,251	39,251	40,897
8001-00-3260	Machinery & Equipment Maint	8,072	18,995	14,995	19,195
8001-00-3262	Radio Airtime	0	34,578	34,578	54,578
8001-00-3270	Buildings & Grounds Maint	700	1,800	1,450	1,800
8001-00-3290	Technology Services	0	0	0	0
8001-00-3310	Wrecker Fees	744	2,500	1,200	3,000
8001-00-3320	Uniform Rental	2,179	3,200	3,200	3,200
8001-00-3460	Hazardous Waste Removal	280	3,000	1,000	3,000
8001-00-3470	Regulatory Inspection Fees	187	1,050	550	550
8001-00-3510	Vehicle Repairs	58,455	100,350	75,000	71,500
8001-00-3511	Radio Repairs	0	1,050	200	119,017
	Total Services	147,939	261,810	226,925	388,912
Depreciation					
8001-00-6100	Depreciation Expense	4,246	0	0	0
	Total Depreciation	4,246	0	0	0
Interfund Transfers					
8001-00-7500	Computer Replacement Accruals	0	1,200	1,200	1,500
8001-00-7505	IT Maintenance Fees	4,683	1,563	1,563	2,346
8001-00-7515	Vehicle Replacement Accruals	4,747	7,234	7,234	7,234
	Total Interfund Transfers	9,430	9,997	9,997	11,080
	Central Shop Program	\$ 466,087	\$ 610,514	\$ 592,629	\$ 769,597



Annual Budget
Fiscal Year 2014-2015

INTERNAL SERVICE FUND
VEHICLE REPLACEMENT FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Working Capital	\$ 1,045,201	\$ 1,222,900	\$ 1,222,900	\$ 1,169,988
Revenues				
Interest Income	1,734	0	1,400	0
Interfund Loan Interest	98	0	0	0
Intragovernmental	427,487	538,291	427,195	472,553
Sale of Assets	25,759	0	0	0
Other Income	4,680	0	4,399	0
Total Revenues	459,757	538,291	432,994	472,553
Total Revenues & Resources	1,504,958	1,761,191	1,655,894	1,642,541
EXPENDITURES				
Supplies	12,031	0	8,357	1,300
Capital Outlay	0	477,549	477,549	301,000
Depreciation	270,027	0	0	0
Total Expenditures	282,058	477,549	485,906	302,300
Revenue Over/(Under) Expenditures	177,699	60,742	(52,912)	170,253
Ending Working Capital	\$ 1,222,900	\$ 1,283,642	\$ 1,169,988	\$ 1,340,241



Annual Budget
Fiscal Year 2014-2015

Vehicle Replacement

Category		Amended Budget 2013/2014	Budget 2014/15
2000	Materials & Supplies	0	1,300
4000	Capital Outlay	477,549	301,000
Total		\$ 477,549	\$ 302,300

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

Financial Highlights

The City maintains a vehicle replacement program to aid in the future purchase of replacement vehicles. Each year, increases in interfund transfers are budgeted to support the vehicle replacement program.



Annual Budget
Fiscal Year 2014-2015

612 - Vehicle Replacement Fund/Vehicle Replacement Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Materials & Supplies					
8002-00-2300	Vehicle Equipment Supplies	12,031	0	8,357	1,300
	Total Materials & Supplies	12,031	0	8,357	1,300
Capital Outlay					
8002-00-4150	Machinery & Equipment	0	0	0	14,000
8002-00-4250	Motor Vehicles	0	477,549	477,549	287,000
	Total Capital Outlay	0	477,549	477,549	301,000
Depreciation					
8002-00-6100	Depreciation	270,027	0	0	0
	Total Depreciation	270,027	0	0	0
	Vehicle Replacement Program	\$ 282,058	\$ 477,549	\$ 485,906	\$ 302,300



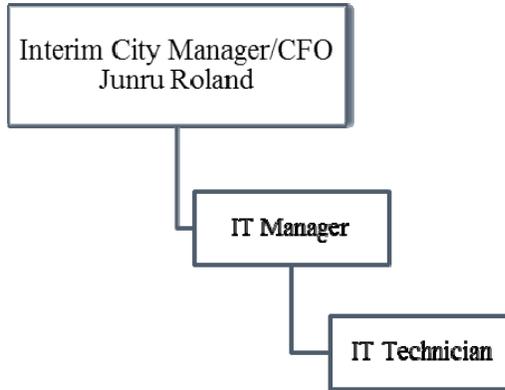
Annual Budget
Fiscal Year 2014-2015

INTERNAL SERVICE FUND
IT SUPPORT & MAINTENANCE FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Working Capital	36,408	70,962	70,962	101,758
Revenues				
Intragovernmental	375,932	418,622	418,622	553,388
Total Revenues	375,932	418,622	418,622	553,388
Total Revenues & Resources	412,340	489,583	489,583	655,147
EXPENDITURES				
Salaries	82,134	70,105	70,105	118,925
Materials & Supplies	2,715	8,300	8,850	8,200
Contractual Services	232,002	406,018	308,870	426,264
Transfer to Fund 614	24,527	0	0	0
Total Expenditures	341,378	484,423	387,825	553,388
Revenue Over/(Under) Expenditures	34,554	(65,802)	30,797	0
Ending Working Capital	70,962	5,160	101,758	101,758



Finance– IT Maintenance Program
Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Annual Budget
Fiscal Year 2014-2015

IT Maintenance Program

Category	Amended Budget 2013/14	Budget 2014/15
1000 Personnel Services	70,105	118,925
2000 Materials & Supplies	8,300	8,200
3000 Contractual Services	406,018	426,264
Total	\$ 484,423	\$ 553,388

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
IT Specialist	13	1	0
IT Manager	16	0	1
IT Technician	9	0	1
		<u>1</u>	<u>2</u>

***F*inancial Highlights**

In FY 2015 Council approved the following personnel changes; 1) reclassification of the IT Specialist to IT Manager and 2) creation of a full-time IT Technician position.



Annual Budget Fiscal Year 2014-2015

613- IT Support & Maintenance Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Personnel					
2505-00-1001	Salaries	51,095	52,415	52,415	90,938
2505-00-1006	Longevity	576	661	661	770
2505-00-1009	TMRS	8,758	9,170	9,170	16,326
2505-00-1011	FICA	4,228	4,259	4,259	7,291
2505-00-1018	Auto Allowance	3,687	3,600	3,600	3,600
2505-00-1020	Pension Expense	7,913	0	0	0
2505-00-1044	YE Compensated Absences	5,877	0	0	0
	Total Personnel	82,134	70,105	70,105	118,925
Supplies					
2505-00-2100	General Office Supplies	157	0	350	200
2505-00-2125	Miscellaneous Supplies	2,558	8,300	8,500	8,000
	Total Supplies	2,715	8,300	8,850	8,200
Contractual Services					
2505-00-3100	Contract Services	9,893	20,000	20,000	10,000
2505-00-3170	Professional Development	2,990	6,000	6,000	8,000
2505-00-3190	Communications	4,088	4,204	4,204	4,608
2505-00-3210	Postage & Freight	0	50	0	0
2505-00-3251	Workers Compensation	0	297	139	474
2505-00-3252	Group Insurance	0	8,240	11,300	22,890
2505-00-3260	Machinery & Equipment Maintenance	5,349	14,159	14,159	5,000
2505-00-3290	Technology Services	209,682	353,068	253,068	375,292
	Total Services	232,002	406,018	308,870	426,264
Interfund Transfers					
2505-00-7147	Transfer to Fund 614	24,527	0	0	0
	Total Interfund Transfers	24,527	0	0	0
	IT Maintenance Program	\$ 341,378	\$ 484,423	\$ 387,825	\$ 553,388



Annual Budget
Fiscal Year 2014-2015

INTERNAL SERVICE FUND
COMPUTER REPLACEMENT FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2012/13	AMENDED BUDGET 2013/14	FORECAST 2013/14	BUDGET 2014/15
Beginning Cash Balance	\$ 26,759	\$ 121,513	\$ 121,513	\$ 105,954
Revenues				
Intragovernmental	187,510	92,821	92,821	147,724
Total Revenues	187,510	92,821	92,821	147,724
Total Revenues & Resources	214,269	214,334	214,334	253,678
EXPENDITURES				
Materials & Supplies	36,840	88,880	88,880	137,500
Capital Outlay	0	19,500	19,500	14,399
Interfund Transfers	55,917	0	0	0
Total Expenditures	92,757	108,380	108,380	151,899
Revenue Over/(Under) Expenditures	94,753	(15,559)	(15,559)	(4,175)
Ending Cash Balance	\$ 121,512	\$ 105,954	\$ 105,954	\$ 101,779



Annual Budget
Fiscal Year 2014-2015

Computer Replacement Program

Category		Amended Budget 2013/14	Budget 2014/15
2000	Materials & Supplies	88,880	137,500
4000	Capital Outlay	19,500	14,399
Total		\$ 108,380	\$ 151,899



Annual Budget
Fiscal Year 2014-2015

614- Computer Replacement Program

Account	Description	Actual 2012/13	Amended Budget 2013/14	Forecast 2013/14	Budget 2014/15
Supplies					
2506-00-2125	Miscellaneous Supplies	36,840	88,880	88,880	137,500
	Total Supplies	36,840	88,880	88,880	137,500
Capital Outlay					
2506-00-4150	Machinery & Equipment	0	19,500	19,500	14,399
	Total Capital Outlay	0	19,500	19,500	14,399
Interfund Transfer					
2506-00-7500	Computer Replacement Acruals	55,917	0	0	0
	Total Interfund Transfer	55,917	0	0	0
	Computer Replacement Program	\$ 92,756	\$ 108,380	\$ 108,380	\$ 151,899



Long Term Debt Obligations

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 2014 taxable assessed valuation of \$1,006,033,215 at 90% collection, tax revenue of \$13,581,448 would be produced.

City's total outstanding bond debt	\$24,710,009
Less Self Supporting debt from Hotel, Sanitation and Utility	<u>- 15,264,437</u>
Net Tax Supporting Debt Outstanding	<u>\$ 9,445,572</u>



Annual Budget Fiscal Year 2014-2015

Outstanding Issues and Source of Payment Allocation

Debt Issues	Par Amount Remaining after 9/30/2014	General Fund	Water & Sewer	Sanitation	Hotel	EMS	Total
Tax & Revenue Certificates of Obligation, Series 2006A	\$ 95,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2006B	\$ 280,000	0.00%	100.00%	0.00%	0.00%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2006C	\$ 85,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
General Obligation Refunding Bonds, Series 2011	\$ 5,745,000	46.04%	50.50%	2.06%	1.40%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2011	\$ 4,535,009	92.42%	4.79%	0.00%	0.00%	2.79%	100%
General Obligation Refunding Bonds, Series 2012	\$ 7,900,000	17.27%	82.73%	0.00%	0.00%	0.00%	100%
Tax Notes, Series 2013	\$ 1,065,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
General Obligation Refunding, Series 2013	<u>\$ 5,005,000</u>	100.00%	0.00%	0.00%	0.00%	0.00%	100%
	<u>\$ 24,710,009</u>						



Debt Service Fund

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. The primary source of revenue for debt service is local property taxes.



Annual Budget
Fiscal Year 2014-2015

Fund 411- Debt Service Fund
Tax Supported Debt

Description	ACTUAL 2012/13	AMENDED BUDGET 2013/2014	FORECAST 2013/14	BUDGET 2014/15
Beginning Fund Balance	\$ 99,776	\$ 102,167	\$ 102,167	\$ 86,656
REVENUE				
Current Property Taxes	1,245,612	1,516,201	1,500,000	1,407,387
Delinquent Property Taxes	32,252	30,943	30,000	28,722
Penalty & Interest	17,471	17,000	14,700	9,000
Rendition Penalty	1,331	1,300	807	1,000
Interest Income	403	350	225	0
Transfer from Utility Fund	200,000	0	0	0
Total Revenue	1,497,068	1,565,793	1,545,732	1,446,109
Total Revenues & Resources	1,596,844	1,667,960	1,647,899	1,532,765
EXPENDITURES				
Principal	1,189,962	1,267,127	1,267,127	1,175,603
Interest	301,916	293,917	293,917	267,006
Agent Fees	2,800	3,500	200	3,000
Total Expenditures	1,494,677	1,564,543	1,561,244	1,445,608
Revenue Over/(Under) Expenditures	2,391	1,250	(15,512)	501
Ending Fund Balance	\$ 102,167	\$ 103,417	\$ 86,656	\$ 87,156



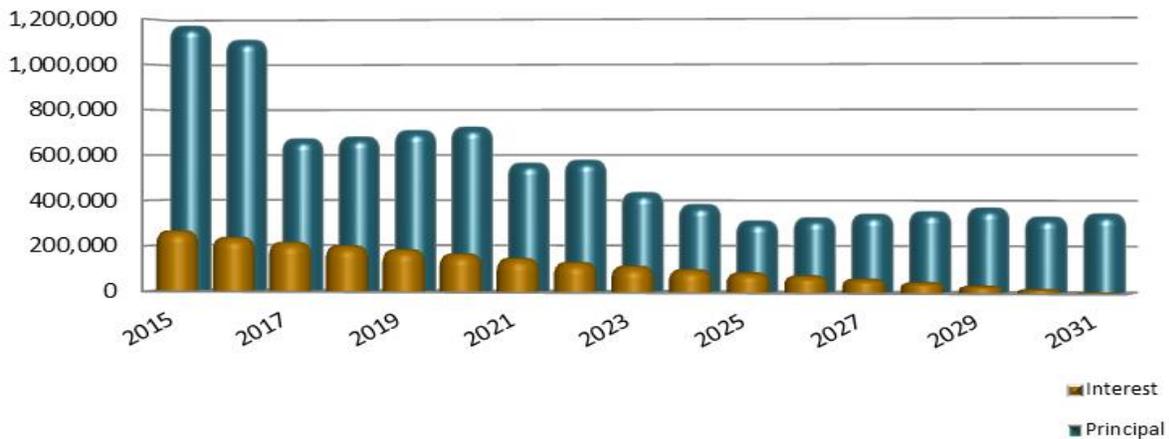
Annual Budget Fiscal Year 2014-2015

Fund 411- Debt Service Fund

Tax Supported Debt

	Fiscal Year	Principal	Interest	Annual Debt Service
2015	2014/2015	1,175,603	267,006	1,442,608
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		\$ 9,445,572	\$ 2,122,599	\$ 11,568,171

Total Tax Supported Debt





Annual Budget
Fiscal Year 2014-2015

GO Long Term Debt Requirements
Tax Supported Debt

DEBT ISSUED	BALANCE OUTSTANDING 09/30/14	PRINCIPAL	INTEREST	TOTAL REQUIRED
Series 2006A, Certificates of Obligation	95,000	95,000	1,900	96,900
Series 2006C, Certificates of Obligation	85,000	85,000	1,700	86,700
Series 2011, Certificate of Obligation	4,191,247	161,735	147,745	309,480
Series 2011, GO Refunding Bonds	2,644,998	566,292	80,190	646,482
Series 2012, General Obligation Refunding	1,364,333	97,576	18,537	116,113
Series 2013, Tax Notes	1,065,000	170,000	16,934	186,934
TOTAL	\$ 9,445,572	\$ 1,175,603	\$ 267,006	\$ 1,442,608



Annual Budget
Fiscal Year 2014-2015

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, 2014, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	2,644,995
Series 2012, General Obligation Refunding	1,364,330
Bonds	<u>\$ 4,009,325</u>
<u>Certificates of Obligation</u>	
Series 2006A, Certificate of Obligations	95,000
Series 2006C, Certificate of Obligations	85,000
Series 2011, Certificate of Obligations	4,191,247
Certificates of Obligation	<u>\$ 4,371,247</u>
<u>Tax Notes</u>	
Series 2013, TAN Notes	1,065,000
Tax Notes	<u>\$ 1,065,000</u>
Total General Long-Term Debt	<u>\$ 9,445,572</u>



Annual Budget
Fiscal Year 2014-2015

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
2014/15	95,000	1,900	96,900
Total	\$ 95,000	\$ 1,900	\$ 96,900

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.



Annual Budget
Fiscal Year 2014-2015

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
2014/2015	85,000	1,700	86,700
Total	\$ 85,000	\$ 1,700	\$ 86,700

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.



Annual Budget Fiscal Year 2014-2015

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
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	\$ 4,191,247	\$ 1,548,475	\$ 5,739,722

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.



Annual Budget Fiscal Year 2014-2015

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
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	\$ 2,644,995	\$ 405,877	\$ 3,050,872

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.



Annual Budget
Fiscal Year 2014-2015

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
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	\$ 1,364,330	\$ 104,627	\$ 1,468,957

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.



Annual Budget
Fiscal Year 2014-2015

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
9/30/2015	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	\$ 1,065,000	\$ 60,025	\$ 1,125,025

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.



Annual Budget
Fiscal Year 2014-2015

Long Term Debt Requirements

Business Type Activities
Payable from EMS Revenue

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, 2014, the following long-term debt issue is;

Debt Issue	Principal Balance
<u>Certificate of Obligation</u>	
Series 2011, Tax & Revenue Certificates of Obligation	<u>126,526</u>
Certificates of Obligation	<u>\$ 126,526</u>
Total Debt payable from W/S Revenue	<u>\$ 126,526</u>



Annual Budget Fiscal Year 2014-2015

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
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	\$ 126,527	\$ 46,746	\$ 173,272

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.



Annual Budget
Fiscal Year 2014-2015

Long Term Debt Requirements
Business Type Activities
Payable from Sanitation Revenue

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, 2014, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	118,347
Bonds	<u>\$ 118,347</u>
Total General Long-Term Debt	<u>\$ 118,347</u>



*Annual Budget
Fiscal Year 2014-2015*

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%

	Annual		
Fiscal Year	Principal	Interest	Debt Service
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	118,347	18,160	136,507

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.



Annual Budget
Fiscal Year 2014-2015

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

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, 2014, the following long-term debt issues are:

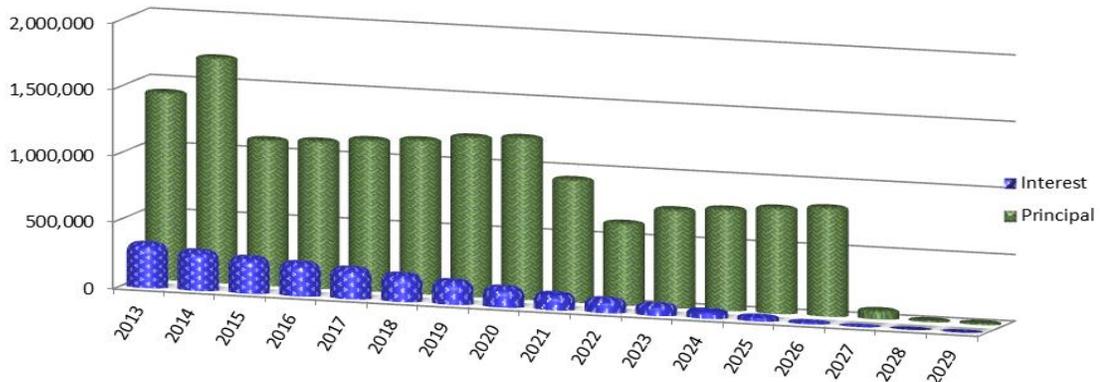
Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	2,901,225
Series 2012, General Obligation Refunding Bonds	6,535,670
Series 2013, General Obligation Refunding Bonds	5,005,000
GO Bonds	<u>\$14,441,895</u>
 <u>Certificate of Obligation</u>	
Series 2006B, Certificates of Obligation	280,000
Series 2011, Tax & Revenue Certificates of Obligation	217,227
Certificates of Obligation	<u>\$ 497,227</u>
 Total Debt payable from W/S Revenue	 <u>\$ 14,939,122</u>



Annual Budget Fiscal Year 2014-2015

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

	Fiscal Year	Principal	Interest	Annual Debt Service
2015	2014/2015	1,421,958	337,238	1,759,196
2016	2015/2016	1,702,438	302,124	2,004,562
2017	2016/2017	1,108,006	274,267	1,382,273
2018	2017/2018	1,119,858	255,707	1,375,565
2019	2018/2019	1,150,421	234,827	1,385,248
2020	2019/2020	1,170,037	210,564	1,380,601
2021	2020/2021	1,212,212	183,550	1,395,762
2022	2021/2022	1,229,352	154,746	1,384,098
2023	2022/2023	934,405	128,768	1,063,173
2024	2023/2024	626,423	108,860	735,283
2025	2024/2025	749,391	88,999	838,390
2026	2025/2026	775,110	65,799	840,909
2027	2026/2027	803,353	41,782	845,135
2028	2027/2028	826,357	16,973	843,330
2029	2028/2029	74,601	2,901	77,502
2030	2029/2030	17,244	1,063	18,307
2031	2030/2031	17,963	359	18,322
Grand Total		\$ 14,939,122	\$ 2,408,527	\$ 17,347,649





*Annual Budget
Fiscal Year 2014-2015*

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
2014/2015	280,000	5,600	285,600
Total	\$ 280,000	\$ 5,600	\$ 285,600

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.



Annual Budget Fiscal Year 2014-2015

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
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	\$ 217,227	\$ 80,255	\$ 297,482

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.



*Annual Budget
Fiscal Year 2014-2015*

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
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	\$ 2,901,225	\$ 445,195	\$ 3,346,420

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.



*Annual Budget
Fiscal Year 2014-2015*

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
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	\$ 6,535,670	\$ 501,204	\$ 7,036,874

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.



Annual Budget
Fiscal Year 2014-2015

Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2013 General Obligation Refunding Bonds

Date of Issuance:

Original Issue: \$5,005,000

Interest Rate: 2.9548% - 4.300%

Fiscal Year	Principal	Interest	Annual Debt Service
2014/2015	45,000	147,223	192,223
2015/2016	245,000	142,938	387,938
2016/2017	195,000	136,438	331,438
2017/2018	205,000	130,528	335,528
2018/2019	205,000	124,471	329,471
2019/2020	220,000	118,192	338,192
2020/2021	230,000	111,544	341,544
2021/2022	240,000	104,600	344,600
2022/2023	265,000	97,139	362,139
2023/2024	270,000	89,235	359,235
2024/2025	685,000	75,126	760,126
2025/2026	710,000	54,516	764,516
2026/2027	735,000	33,168	768,168
2027/2028	755,000	11,154	766,154
Total	\$ 5,005,000	\$ 1,376,272	\$ 6,381,272

Purpose of Funds

Proceeds from the sale of the bonds will be used for (1) refunding all the City's outstanding Water & Sewer System Revenue and Refunding Bonds, Series 2005 (the "refunded obligations"); and (2) paying the costs of professional services and the issuance of the bonds.



Annual Budget
Fiscal Year 2014-2015

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

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, 2014 the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	80,430
Bonds	<u>\$ 80,430</u>
Total General Long-Term Debt	<u>\$ 80,430</u>



Annual Budget Fiscal Year 2014-2015

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
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
	\$ 80,430	\$ 12,342	\$ 92,772

Purpose of Funds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to re-fund 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.



Annual Budget Fiscal Year 2014-2015

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

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	75,000	7,234	7,234	7,234
Small Diameter Lines	155,000	321,581	146,831	146,831
Recreation Center- 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	80,357
Utility Master Plan	-	-	97,484	200,000
Total Expenditures	\$ 1,800,000	\$ 1,798,815	\$ 1,723,860	\$ 1,826,376

Through September, 2014	\$ 102,516	\$ 0
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Annual Budget Fiscal Year 2014-2015

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

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	202,929	202,929
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	-	-	4,208	4,208
WWTP Rehab	-	-	91,409	91,409
BobCat (Transfer to Fund 313)	-	-	30,000	30,000
Emergency Lift Station pump	-	-	39,010	43,911
Lift Station Upgrades	-	-	-	250,600
Total Expenditures	\$ 4,050,000	\$ 4,230,731	\$ 4,401,639	\$ 4,657,140

Through September, 2014

\$ 255,501	\$ 0
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Annual Budget Fiscal Year 2014-2015

Fund 233- Series 2008 Certificate of Obligation, Series A&B
\$2,570,000

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
Public Safety Capital Equipment	-	-	-	11,081
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	-	-	-	151,379
Elevated Storage Tank	-	-	208,030	239,957
WWTP Rehab 2	-	-	140,508	140,508
WWT Facility Office & Lab Remodel	-	-	86,296	86,301
Total Expenditures	\$ 2,570,000	\$ 1,971,534	\$ 2,406,368	\$ 2,600,760

Through September, 2014 \$ 194,392 \$ 0



Annual Budget Fiscal Year 2014-2015

**Fund 313- Series 2006 Tax & Revenue Certificate of Obligation Bonds, Series A&C/Governmental
\$2,670,120**

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	2,510,209	2,510,209
Revenues		
Transfer Series 2007 Tax Notes	800,000	800,000
Transfer from Series 2006 (EMS Reimbursement)	38,125	38,125
Transfer from 2006 CO Series 8 (for Bobcat Purchase)	30,000	30,000
Accrued Interest	242,326	242,325
Total Resources	\$ 3,620,660	\$ 3,620,658

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Fire Station #2	650,000	1,407,613	1,390,393	1,390,393
Driveway Repair @ Fire Station	35,000	35,000	33,039	33,039
Fire Truck Replacement	700,000	825,532	825,532	825,532
Misc Equipment	45,020	-		
Control Unit Auto Lights @ Athletic Field	15,400	15,391	15,391	15,391
Three X Wave Equipment	11,300	10,585	10,585	10,585
Gazebo @ Adame Park	15,000	14,500	14,500	14,500
Land Purchase Across from Depot	70,000	68,497	68,497	68,497
Depot Improvements	161,400	155,370	155,370	155,370
Bob Briscoe Park Improvements	967,000	958,131	957,553	957,553
BobCat	-	47,627	47,672	47,672
Parks/Recreation Facility Improvements	-	-	14,829	83,140
Fire Equipment	-	-	18,985	18,986
Total Expenditures	\$ 2,670,120	\$ 3,538,246	\$ 3,552,346	\$ 3,620,658

Through September, 2014	\$ 68,314	\$ 0
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Annual Budget
Fiscal Year 2014-2015

Fund 317- Series 2013 Tax Anticipation Notes
\$1,191,740 Issue

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	1,191,740	1,191,740
Revenues		
<i>YTD Interest Earned</i>	414	414
Total Resources	\$ 1,192,154	\$ 1,192,154

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Parks Pavillions	155,000	155,000	138,919	155,000
Reimburse General Fund/Land Purchase	270,000	270,000	270,000	270,000
Humane Shelter/Transfer to Fund 316	765,000	765,000	765,000	765,000
Total Expenditures	\$ 1,190,000	\$ 1,190,000	\$ 1,173,919	\$ 1,190,000

Through September, 2014

\$ 18,235	\$ 2,154
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Annual Budget Fiscal Year 2014-2015

Position Listing Effective October 1, 2014

<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	
4	21,639	25,861	31,524	Maintenance Worker (PT) Juvenile Case Manager
5	23,212	27,740	33,815	Accounting Clerk Billing Clerk Code Enforcement Clerk Meter Reader Recreation Specialist Kennel Technicians
6	24,810	29,650	36,143	Administrative Assistant I Equipment Operator I Paramedic Utility Worker I
7	26,611	31,803	38,768	Animal Control Officer Paramedic Supervisor Permit Coordinator Records Technician Inspector I Project Coordinator Mechanic I Administrative Assistant II Municipal Court Case Coordinator Municipal Court Collection Analyst EMS Administrative Assistant I
8	28,341	33,870	41,287	Police Payroll Technician Accounts Payable Technician Administrative Assistant III Code Enforcement Officer Crime Victim Liaison PT Senior Paramedic Equipment Operator II Mechanic II Warehouse Coordinator Utility Worker II Detention Officer Communication Officer CAD Technician I



*Annual Budget
Fiscal Year 2014-2015*

Position Listing
Effective October 1, 2014

<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 Animal Control Corporal Records Supervisor IT Technician
10	32,447	38,777	47,270	Communication Supervisor Public Safety IT
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 Fleet Maintenance Supervisor Building Maintenance Tech III Street/Drainage Coordinator Utility Supervisor
13	39,750	47,504	57,908	Construction Superintendent Recreation Manager Assistant to the City Manager
14	42,218	50,454	61,504	Budget Analyst Human Resource Generalist Project Manager Street Superintendent Utility Billing Supervisor CVB Director Animal Shelter Manager Deputy City Clerk



*Annual Budget
Fiscal Year 2014-2015*

Position Listing
Effective October 1, 2014

<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 I Plans Examiner Assistant EMS Director Code Compliance Supervisor WWTP Chief Operator Municipal Court Administrator Operations Manager
16	53,824	64,325	78,411	Controller Utilities Superintendent IT Manager Fire Marshal Paralegal II
17	63,915	76,384	93,112	City Clerk EMS Director Director of Parks & Recreation Fire Department Administrator Director of Economic Development Building Official
18	84,104	100,512	122,524	Chief Financial Officer Police Chief Human Resources Director Director of Public Services City Engineer



Annual Budget Fiscal Year 2014-2015

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



Annual Budget Fiscal Year 2014-2015

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



Annual Budget Fiscal Year 2014-2015

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
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
14-15	825,811,780	180,221,435	1,006,033,215	100	0.6939	0.1447	0.8386



Annual Budget Fiscal Year 2014-2015

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
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
13-14	8,051,610	7,945,225	98.68	122,261	8,067,487	100.20	347,943	4.32



Annual Budget Fiscal Year 2014-2015

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.



Annual Budget Fiscal Year 2014-2015

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 an 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 SEVICES	Cost of outside professional services rendered to the City for Collective Bargaining Services.



Annual Budget Fiscal Year 2014-2015

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.



Annual Budget Fiscal Year 2014-2015

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.



Annual Budget Fiscal Year 2014-2015

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 Down town 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.



Annual Budget
Fiscal Year 2014-2015

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.
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INTERFUND TRANSFERS

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

8000	REIMBURSEMENTS	Accounts used to record reimbursements from other funds.
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Glossary of Terms

ACCOUNT

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

ACCRUAL ACCOUNTING

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

APPROPRIATION

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

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.



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.



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.



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.



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.



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.



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