

***City of Alvin
Annual Budget***

Fiscal Year

October 1, 2011 to September 30, 2012

City of Alvin *Annual Budget*

October 1, 2011 thru September 30, 2012

as adopted by the City Council

on September 8, 2011

Gary Appelt, Mayor

Scott Reed, Councilmember District A

Eileen Cross, Councilmember District B

Jim Landriault, Councilmember District C

Roger Stuksa, Councilmember District D

Greg Bullard, Councilmember District E

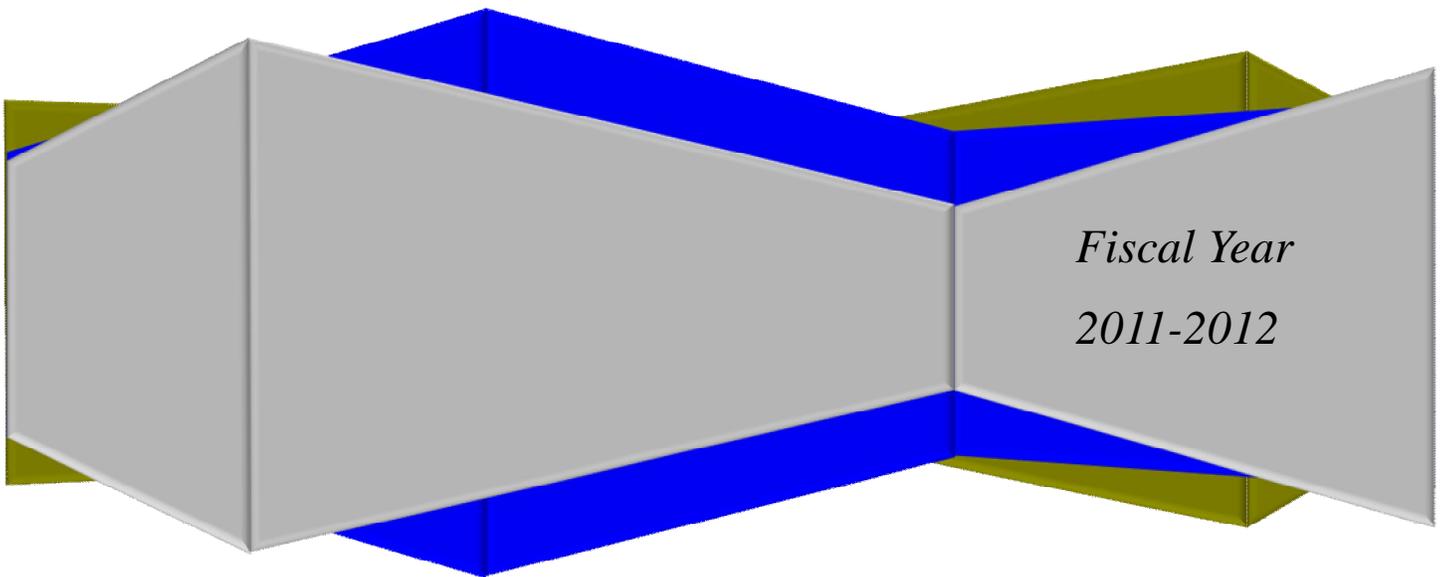
Charles Batty III, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



The following notice is required by Texas House Bill 3195:

This year's budget will raise more total property taxes than last year's budget by \$401,333 or 5.53%, and of that amount, \$201,492 is tax revenue to be raised from new property added to the tax roll this year.





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, 2010

Leida C. Dandow Jeffrey R. Egan

President

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, 2010**. 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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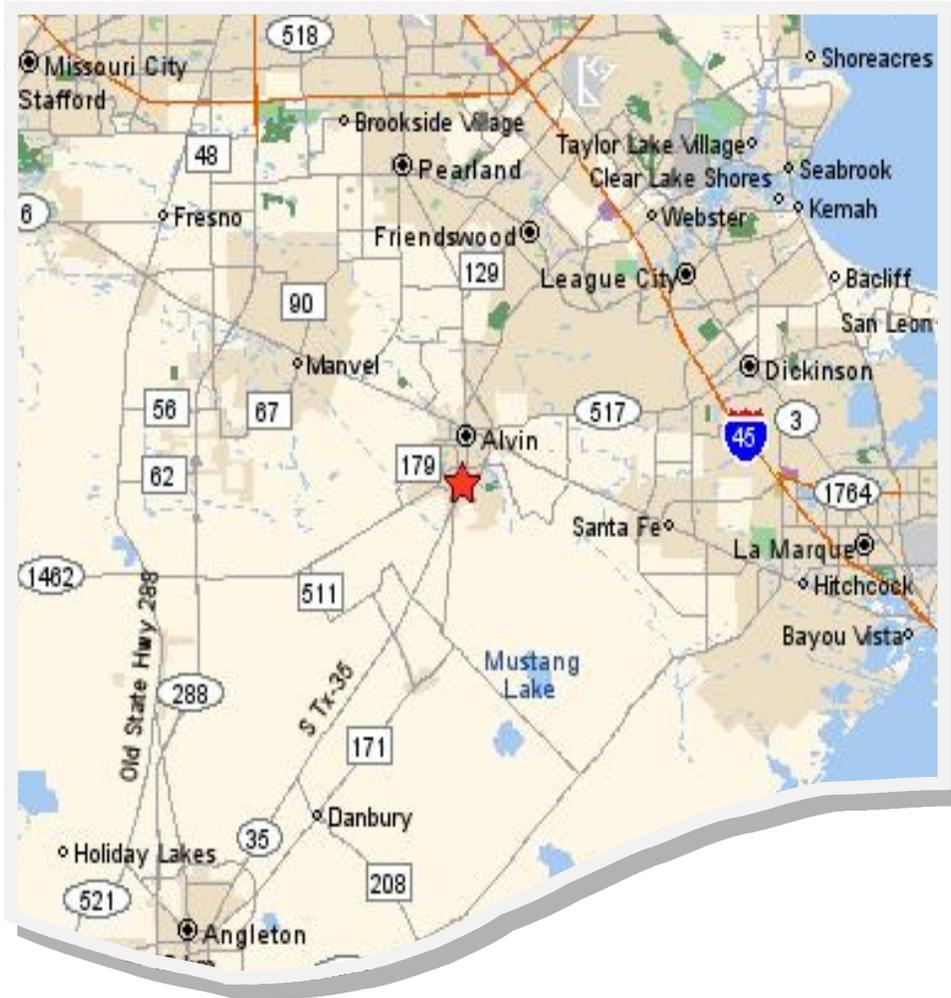


City of Alvin, Texas

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.

2011 Fall Enrollment: 5,721

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.

Elementary Schools 14 *Academic Alternative School Site (ASSETS)* 1

Middle/Junior High Schools 5 *Discipline Alternative Center (ADAPT)* 1

High Schools 2 *Off-Campus Site (REACH)* 1

2011-2012 Projected Fall Enrollment: 18,206

Interesting facts...

- Glenn York Elementary (PK-5) opened fall of 2011, becoming the 14th elementary school in the district.
- The pupil/teacher ration average is 18:1
- Alvin ISD has 2,500 staff members who work hard to provide the best learning experience for every student.
- Students whose homes are two miles or more away from the school in their attendance area are eligible for free bus transportation to and from school.
- High school, junior high school and elementary age students participate in University Interscholastic League (UIL) academic and fine arts contests every year.
- Alvin ISD's tax rate: \$1.344 per \$100 of assessed value.
- In addition to regular education, the district's curriculum includes programs in Special Education, Gifted and Talented education, Career and Technology education.
- Athletes excel in a wide range of sports including football, volleyball, basketball, baseball, softball, soccer, gymnastics, golf, track and field, swimming and diving, water polo and tennis.
- High school seniors are admitted into some of the best colleges and universities in the nation including Duke University, Texas A&M University, the University of Texas, Notre Dame, Purdue, MIT and others.

Community Highlights



City of Alvin

Demographics

Population Demographics

	<u>*2010 Census</u>	<u>Median Age</u>		
Alvin City Limits	24,236		32	33
Brazoria County	313,166			

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

	<u>2000 Census</u>	<u>*2010 Census</u>	<u>Households by Income</u>		
			\$0 - \$15,000	1,885	1,553
			\$15,000 - \$24,999	1,661	1,524
			\$25,000 - \$34,999	1,788	1,596
			\$35,000 - \$49,999	2,222	2,091
			\$50,000 - \$74,999	3,288	3,370
			\$75,000 - \$99,999	1,813	1,997
			\$100,000 - \$149,999	988	1,843
			\$150,000 +	457	1,401

Population by Gender

Male	20,569	22,334
Female	20,064	22,320

Population by Race/Ethnicity

White	34,191	38,513
Black	777	1694
American Indian or Alaska Native	215	137
Asian or Pacific Islander	370	934
Some Other Race	4,650	2,675
Two or More Races	1,103	701
Hispanic Ethnicity	10,766	12,527
Not Hispanic or Latino	30,539	32,127

Housing Units

Total Housing Units	15,199	16,948
Owner Occupied	9,946	10,588
Renter Occupied	4,273	4,787
Vacant	981	1,573

Marital Status

Age 15+ Population	30,909	34,020
Married, Spouse Present	18,243	19,992
Married, Spouse Absent		

Educational Attainment

Age 25+ Population	24,725	27,248
Graduate	6,987	7,845
Some College- No Degree	6,668	6,925
Associates Degree	1,734	2,310
Bachelor's Degree	2,805	3,988
Graduate Degree	1,176	1,722

Population By Age

0-4	3,372	3,638
5-14	7,025	6,995
15-19	3,420	3,389
20-24	2,764	3,383
25-34	5,714	6,118
35-44	6,813	5,703
45-54	5,418	6,200
55-64	3,412	4,954
65-74	2,072	2,554
75-84	1,000	1,219
85+	296	499

**Estimated Census amounts from The Economic Development Alliance for Brazoria County.*



City of Alvin

Demographics

Major Employers

Alvin Independent School District	2,520
EchoStar/Dish Network	972
Alvin Community College	545
Wal-Mart	520
Ascend Performance Materials	470
INEOS Olefins & Polymers	440
Ron Carter	320

College/University in Alvin

Alvin Community College located at 3110 Mustang Road, Alvin

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

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

Airports certified for carrier operation nearest to Alvin

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

Other public-use airports nearest to Alvin

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

Hospitals/Medical Centers near Alvin

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

Amtrak Station

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

Banks

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

Savings & Loans Association

- Chocolate Bayou Community FCU
- Associated Credit Union of Texas

Hotel Accommodations

- Americas Best Value Inn & Suites
- Best Western Alvin Inn
- Comfort Inn
- Holiday Inn Express & Suites
- Knights Inn
- LaQuinta Inn & Suites
- Rodeway Inn & Suites

Communications

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



City of Alvin

Area Attractions



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.



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.



City of Alvin

Community Events

February

AISSD Mustang Bayou Turbo Turtle Race
Alvin Evening Lions Club Pancake Supper
Annual Chamber Banquet

March

Soroptimist Int'l of Alvin-"Men
Who Cook"
Alvin Noon Lions Club Annual Auction
& Fish Fry

April

Kiwanis Club Annual Crawfest and
Shrimp Boil
Alvin Parks & Recreation Easter Eggstravaganza
Alvin Garden Club Annual Garden Tour
St. John's Annual Spring Festival
Alvin Library League Annual Used Book Sale
Alvin Garden Club Annual Flower Show & Plant Sale

May

Cinco De Mayo Celebration
Alvin Rotary Club Annual Frontier Day
Festival
Alvin-Manvel COC Annual Golf Tournament
Shimek's Gardens Annual Opening
Alvin Ducks Unlimited Annual Banquet
& Auction

June

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

July

Alvin 4th of July Celebration

September

Hometown Festival
Blue Santa Motorcycle Ride
Alvin Community College Septemberfest

October

Alvin Express Baseball Tournament
Brazoria County Fair & Rodeo
Barktoberfest
ACC Fall Festival & Carnival
Alvin Parks & Recreation Trick or Treat Trail
Hallelujah Night at Victory Camp
Fall Festival at Heights Baptist Church
Alvin Lutheran Church- Oktoberfest
Grace Episcopal Church- Annual Pumpkin Patch

November

Alvin Rotary Club Novemberfest
Alvin Museum Society Evening With the Stars
ACC Annual Veteran's Day Ceremony
ACC Festival of Lights

December

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





CITY OF ALVIN

216 W. Scaly

Alvin, Texas 77511

(281) 388-4230

Office of the City Manager

FAX (281) 388-4221

MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Terry Lucas, City Manager

DATE: July 28, 2011

SUBJECT: Proposed Fiscal Year 2011-2012 Annual Budget

In accordance with our City Charter, we are pleased to submit the proposed City of Alvin Annual Budget for the fiscal year beginning October 1, 2011. While this particular document represents our best estimate today, we anticipate that over the next 31 days we will present amendments to you that will capture a true representation of what you will finally approve during the month of September 2011. This will include expected City revenues, the allocation of operating funds necessary to provide services to our citizens, a true representation of debt obligation by the City, and recommended capital projects needed to maintain the growth of the City. This Annual Budget will become the Staff's guideline for effective management of our funds and your tool for proper oversight and control of our actions.

Next month we will explore many new ideas regarding our health care, as well as sick and vacation accruals. I anticipate presenting a proposal that will help to repair the current pay plan that affects all employees, excluding the police, City Attorney and City Manager contract plans. There will be discussions regarding a possible cost of living pay increase for all employees and the consideration of many of the supplemental requests that Department Directors made to you on June 4, 2011. Additionally, I will present several re-organizations among current Departments, as well as some reclassifications of personnel.

SUMMARY

During fiscal year 2010-11, the City's sales tax has shown signs of recovery from the recession experienced during the previous budget. Property taxes have shown a slight increase from \$902,773,048 taxable appraised value to \$907,541,107, or a 0.52% increase. With values in decline for the previous two years, many projects were forced to be placed on hold. However this year the City issued the 2011 Certificate of Obligation, which yielded \$4,835,000. In part these funds will be used to repair some of our facilities that have been in a state of decline, Park and infrastructure improvements, city-wide radio communications, and many other much needed programs. This bond required a proposed increase of 4 cents per \$100 of appraised valuation. In addition, under the recommendation of our financial advisor, the City also issued the 2011



Refunding Bond which refinances \$9,165,000 of our older bonds that were carrying a higher interest cost. This refinance resulted in an overall savings of \$481,967.06.

The City property tax revenue for 2011-2012 is estimated to be \$7,388,056, up by \$383,895 from 2010-11. Sales tax revenue is also estimated to be \$5,404,937, up by \$53,515 from current year.

PROJECTED REVENUES

The proposed budget is based on the following estimated revenues:

General Fund

The Brazoria County Central Appraisal District has provided the City of Alvin a certified roll. The final net taxable value is \$907,541,107, with a tax levy of \$7,656,017. The city has a collection history of 96.5% of the total levy and in an effort to stay conservative, due to the economy; the City budget reflects this same collection rate.

Sales Tax Fund

As a result of the sales tax decline during most of the 2009-10 FY, the sales tax revenue for 2010-11 was budgeted at \$3,269,068. However, actual year to date collections in 2010-11 has shown an increase of 7%, with a projected value of \$3,567,615. As a result, we will budget \$3,603,291 for the 2011-12 FY.

Utility Fund

Water and sewer revenue for FY 2010-11 is projected to be \$6,000,686. Due to the Consumer Price Index increases, the proposed revenues for FY 2011-12 have been increased by 3.9% to \$6,234,713.

Sanitation Fund

The City solicited competitive proposals for sanitation services in 2005. The contract provides for an annual CPI-U adjustment and a cost of fuel adjustment. The contractor, IESI, has formally submitted its proposed 6.69% CPI-U and a landfill adjustment to all residential, commercial, and roll-off customers. While not approved at this time, the proposed budget includes a total fund revenue of \$2,426,881 with expenses of \$2,201,815. Prior to a final approval of this budget, you will need to consider the approval of the annual adjustment and new customer rates.

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 2011-2012 are approximately \$188,000.



Texas-New Mexico Power Company

Our current agreement, passed by Ordinance 04-LL, expires April 14, 2014. The projected annual revenues to be received in fiscal year 2011-2012 are approximately \$851,500.

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 2011-2012 are approximately \$18,500.

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 2011-2012 are approximately \$70,000.

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 telecommunications providers. The PUC has established the access line rates under the statute for such providers. The projected annual revenues to be received in fiscal year 2011-2012 are approximately \$198,000.

DONATION POLICY

The Donation policy will ensure that the City has an updated list of appropriate items and services that could be donated to the City. The policy provides opportunity to the Parks Board, Planning Commission and others to input to the list. The list would be reviewed and approved by Council each year. Any donation in excess of \$5,000 must be approved by Council.

Private individuals created a Friends of Alvin Parks Foundation in 2009. This organization will seek grants often limited to 301 corporations. Funds from these grants or other donations will be offered to the City for special Park projects under the City's standard donation policy.

REAL PROPERTY INVENTORY

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

In closing, as mentioned above, this preliminary document will be finalized as we move through the budget process over the next two months. While much of this information will not change, we do anticipate several amendments to it. Once it has been determined what will be included in the 2011-12 budget, this document will be revised and will reflect an accurate account of those changes.





CITY OF ALVIN

216 W. Sealy * Alvin, Texas 77511 * (281) 388-4230 * FAX (281) 388-4221

Office of the City Manager

MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Terry Lucas, City Manager

DATE: August 30, 2011

SUBJECT: Proposed Fiscal Year 2011-2012 Annual Budget

In accordance with our City Charter, we are pleased to submit the proposed City of Alvin Annual Budget for the fiscal year beginning October 1, 2011. Together with your guidance we have judicially reviewed the proposed budget and prioritized items to best meet the needs of our citizens.

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

We have explored many new ideas regarding our health care, as well as sick and vacation accruals. Our goal is to still deliver a comprehensive package for our valuable employees. I have included an initiative to the current pay plan that affects all employees, excluding the police, City Attorney and City Manager contract plans. The purpose is to continue to add value to our employees while maintaining a stable base of our budget. Additionally several re-organizations among current departments, as well as some reclassifications of personnel have been presented to better serve Council goals and objectives.

Executive Summary

The City of Alvin continues to weather the challenging economy in a very positive way. It is important to understand that our city is part of a larger region and we look to our strategic partners as we work together to make the Alvin community all it can be for our citizens and our future residents. What you will find in the next few sections are the key elements that will frame our foundation for this next budget cycle.

During fiscal year 2010-11, the City's sales tax has shown signs of recovery from the recession experienced during the previous budget. Property taxes have shown a slight increase from \$902,773,048 taxable appraised value to \$907,541,107, or a .52% increase. With values in decline for the previous two years, many city projects were forced to be placed on hold. However



this year the City issued the 2011 Certificate of Obligation, which yielded \$4,835,000. In part these funds will be used to repair some of our facilities that have been in a state of decline, Park and infrastructure improvements, city-wide radio communications, and many other much needed programs. This bond required a proposed increase of 4 cents per \$100 of appraised valuation. In addition, under the recommendation of our financial advisors, the City also issued the 2011 Refunding Bond which refinances \$9,165,000 of our older bonds that were carrying a higher interest cost. This refinance resulted in an overall savings of \$481,967.06. With the 4 cent increase, the City property tax revenue for 2011-2012 is estimated to be \$7,388,056, up by \$383,895 from 2010-11. Sales tax revenue is also estimated to be \$5,404,937, up by \$53,515 from current year.

A SNAPSHOT OF OUR ECONOMY

This discussion will recap a few key numbers that include through July of this year. Alvin's Population is up 13% to almost 25,000 from 2000 Census. Retail trade, meaning those shopping in Alvin is at 78,994, an increase of 7,900 people, with 10,000 more trading here by 2015. Fifty (50) residential permits for construction have been issued with thirty-seven (37) residential certificates of occupancy. Year-to-date residential building permits equal \$9.3 million with total residential repairs/additions/etc. equaling \$1.5 million dollars. To that we say thank you to those citizens reinvesting in Alvin. We have new commercial permits equaling \$18.7 million, and our sales tax is up 7% YTD with estimated year end of 5%. Alvin's hotel occupancy is up 8% over last year. We are headed in the right direction

NEW DEVELOPMENT HIGHLIGHTS – PRIMARY JOBS

Alvin City Council is advancing our new community hospital by developing a tax increment reinvestment zone (TIRZ) to aide in a great asset this community has desired for some time. It will provide 293 jobs with average wages of \$45,000. Ascend Performance Materials; one of our Chocolate Bayou plants is joint venturing with Cyanco for a \$75 Million manufacturing facility that will have 23 Employees and average wages of \$85,000. Additionally, the Ineos plant has between \$500 million and \$1 billion in potential projects over the next few years that we will continue to work with Brazoria County and Alvin Community College to do all we can to show this region as a valuable added partner. This last May 25th was Grand Opening Melbourne Seniors Development. This is our new \$16 million, 110 unit senior's active lifestyle community. It is across from Alvin Community College where life-long learning possibilities are available. Denbury Resources is another of our latest developments. Denbury has under construction their new CO2 Pipeline and Separation plant on former Hastings Oilfield. Their \$100 million plant should be operational this November. Pearland and Alvin both are partners with Denbury to bring successful jobs and investment to the region. Reactor Services International (RSI) has completed their new 5000 sq. ft. corporate office building. "Green" design elements were used in the design, and it is valued at a \$1 million investment. UV Country across from Ron Carter Auto Park on FM 528 and Bypass 35 is the new Kawasaki utility vehicle dealership that sells and customizes vehicles to include Special Operations Command (SOCOM). 13 employees were brought to Alvin.



Kendall Lakes Light Industrial Park on our north side of town is adding the foreign trade zone capability. The site is being marketed as a light manufacturing/warehousing industrial park. With the opening of the Panama Canal in 2013, we expect to have opportunities to add an international component to our base of employment. Texas-New Mexico Power (TNMP) is near completion of a new \$6.5M, state of the art, System Operations Center that will monitor and control all TNMP transmission facilities throughout the state. The SOC will office 18 full time employees and will be staffed 24 hours per day, 365 days per year. The 13,000 sq ft, building is expected to be complete by December 15, 2011 and expected to be operational by January 2012.

REDEVELOPMENT HIGHLIGHTS

The Alvin Historic Depot Centre area has new streets and parking lots for National Oak Park with decorative lighting almost complete. We also completed \$15,000 of maintenance/upgrades to the Depot. Rental of the Depot Centre has attracted weddings, receptions and company functions throughout the year. Three new retail projects will be coming, one on Business 35/Gordon Street. Ron Carter's Auto Center on SH6 and Business 35 is undergoing a redevelopment of the buildings to include façade improvements. The City is continuing the sidewalk and brick paver program in downtown historic area. The Alvin Restaurant Group has purchased additional buildings and is moving forward with their planned multi-million dollar downtown redevelopment.

ADDITIONAL ACTIVITY

The City has purchased property for a future convention center complete with retail and commercial development. Plans are underway for a new Skate Park and a Request for Qualifications (RFQ) is going out for development of a new Humane Facility. Infrastructure projects are coming that include rebuilding a long section of South Street, and fiber optic/communications that will link all city facilities. We are using our Inter-local agreement with Brazoria County to rehab several streets. Our largest employer, Dish Network just celebrated their 5-year anniversary and now has just over 1000 employees.

OTHER CONSIDERATIONS INCLUDED IN THIS PROPOSED BUDGET ARE:

- In Parks and Recreation department, we propose to reclassify an Assistant Senior Coordinator to Senior Center Coordinator; leaving the Assistant Senior Coordinator unfunded; and add an Equipment Operator I position.
- In Police department, we propose to add a Code Enforcement Officer position.
- Human Resources and IT are proposed to be moved from Finance department to City Manager.
- Project Coordination is proposed to be moved from Public Services department to Community Development department.
- In Community Development department, we propose to reclassify CAD Technician to a CAD Technician II position; Eliminating the CAD Technician Aide position; and create a CAD Technician I position unfunded.
- In Economic Development department, we propose to reallocate the Administrative Assistant II position 1/3 to EDC, 1/3 to HR, and 1/3 to CVB.



- In Public Services department, we propose to reallocate the Electrician position 50% Utility Fund, 25% Sales Tax Fund, and 25% General Fund.
- Due to State requirement, we also propose to add a part time Juvenile Case Manager to assist with our Court program. This position will be funded by the Juvenile Case Manager Fund.
- To improve our Fund Balance level at year end and in response to many economic uncertainties, we propose to reduce our police on-call compensatory time allowance to keep our compensated absences reserve at the minimum within the Fund Balance.
- In Sales Tax Fund, we propose to add two positions: Street Maintenance Worker and an Equipment Operator I.
- Due to higher debt and operating costs to meet additional legal compliance requirements, we propose to decrease one 30 hour per week part time position to 19 hours with no benefits.
- In EMS Fund, we propose to reclassify EMS Director with additional emergency management responsibilities.
- Due to much lower interest cost under current state of economy, we propose to refinance two inter-fund loans from interest rate of 4.714% to 0.072%

PROJECTED REVENUES

The proposed budget is based on the following estimated revenues:

General Fund

The Brazoria County Central Appraisal District has provided the City of Alvin a certified roll. The final net taxable value is \$907,541,107, with a tax levy of \$7,656,017 at .8436 per \$100. The city has a collection history of 96.5% of the total levy and in an effort to stay conservative, due to the economy; the City budget reflects this same collection rate.

Sales Tax Fund

As a result of the sales tax decline during most of the 2009-10 FY, the sales tax revenue for 2010-11 was budgeted at \$3,269,068. However, actual year to date collections in 2010-11 has shown an increase of 7%, with a projected value of \$3,567,615. As a result, we propose to budget \$3,603,291 for the 2011-12 FY.

Utility Fund

Water and sewer revenue for FY 2010-11 is projected to be \$6,000,686. Due to the Consumer Price Index increases, the revenues for FY 2011-12 have been increased by 3.9% to \$6,234,713.

Sanitation Fund

The City solicited competitive proposals for sanitation services in 2005. The contract provides for an annual CPI-U adjustment and a cost of fuel adjustment. The contractor, IESI, has formally submitted its proposed 3.76% CPI-U and a landfill adjustment to all residential, commercial, and roll-off customers. While not approved at this time, the proposed budget includes a total fund revenues of \$2,426,881 at proposed increase of 3.9% with expenses of



\$2,201,815. Prior to a final approval of this budget, you will need to consider the approval of the annual adjustment and new customer rates.

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 2011-2012 are approximately \$188,000.

Texas-New Mexico Power Company

Our current agreement, passed by Ordinance 04-LL, expires April 14, 2014. The projected annual revenues to be received in fiscal year 2011-2012 are approximately \$851,500.

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 2011-2012 are approximately \$18,500.

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 2011-2012 are approximately \$70,000.

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 telecommunications providers. The PUC has established the access line rates under the statute for such providers. The projected annual revenues to be received in fiscal year 2011-2012 are approximately \$198,000.

DONATION POLICY

The Donation policy will ensure that the City has an updated list of appropriate items and services that could be donated to the City. The policy provides opportunity to the Parks Board, Planning Commission and others to input to the list. The list would be reviewed and approved by Council each year. Any donation in excess of \$5,000 must be approved by Council.

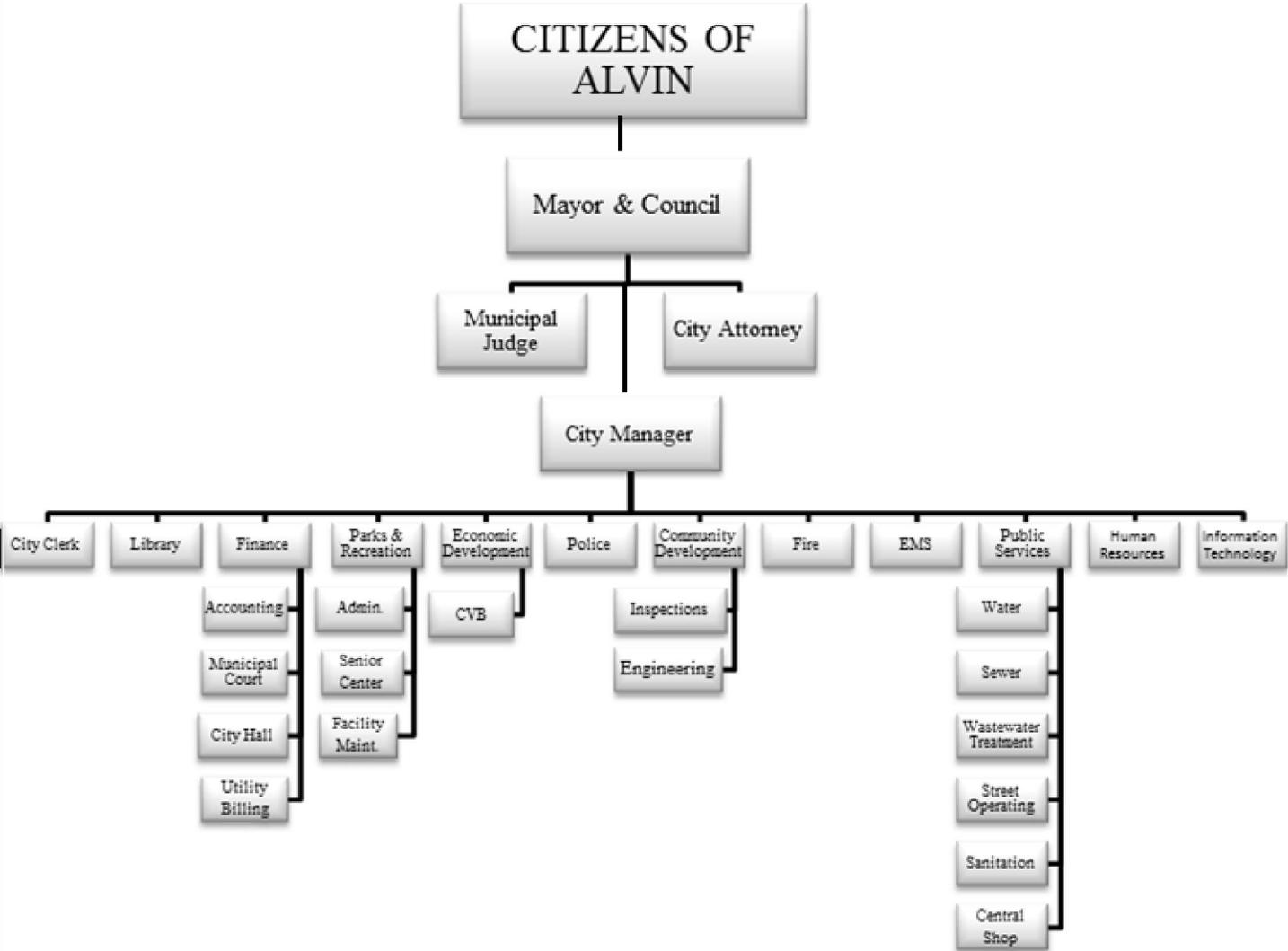
REAL PROPERTY INVENTORY

A copy of the Real Property Inventory update is available for review in the Council conference room.



In closing... The City of Alvin is working hard to maintain open communication to seize every opportunity that will benefit our citizens and the region. Partnerships are always paramount to what we are doing. This includes our ISD, College, County, State and Federal leaders.







City of Alvin
Officials & Consultants

Officials:

Terrence Lucas	City Manager
Bobbi Kacz	City Attorney
Thomas W. Peebles	City Clerk
Suzy Kou	Finance Director
Mike Merkel	Chief of Police
Rex Klesel	Fire Chief
Larry Buehler	Director of Economic Development
Ron Schmitz	Director of EMS
Michelle Holley-Lira	Director of Community Development
David Kocurek	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., L.L.P.	Independent Auditor
Coastal Securities	Financial Advisor
Vinson & Elkins, L.L.P	Bond Counsel
Olson & Olson, L.L.P.	Legal Advisor



ORDINANCE NO. 11-PP

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS ADOPTING THE BUDGET FOR THE CITY OF ALVIN, TEXAS FOR FISCAL YEAR 2011-12; 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 2011-12; and

WHEREAS, the budget for fiscal year 2011-12 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 2011-12, 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 1 day of September, 2011.

PASSED AND APPROVED on second reading on the 8 day of September, 2011.

ATTEST:

CITY OF ALVIN:

By: Thomas W. Peebles, City Clerk

By: Gary Appelt, Mayor



ORDINANCE NO. 11-QQ

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS, LEVYING A PROPERTY TAX RATE FOR THE YEAR 2011; 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";

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

That there be and is hereby levied for the year 2011 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 \$0.7137 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 2011 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 \$0.0264 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 2011 to pay current interest and to provide a Sinking Fund on the General Obligation Bonds, Series 2002.

Section 3. An ad valorem tax of and at the rate of \$0.0043 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 2011 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2002A.



Section 4. An ad valorem tax of and at the rate of \$0.0044 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 2011 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Notes, Series 2005.

Section 5. An ad valorem tax of and at the rate of \$0.0144 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 2011 to pay current interest and to provide a Sinking Fund on the Certificate of Obligations, Series 2006A.

Section 6. An ad valorem tax of and at the rate of \$0.0127 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 2011 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2006C.

Section 7. An ad valorem tax of and at the rate of \$0.0151 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 2011 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Notes, Series 2007.

Section 8. An ad valorem tax of and at the rate of \$0.0231 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 2011 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2011.

Section 9. An ad valorem tax of and at the rate of \$0.0276 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 2011 to pay current interest and to provide a Sinking Fund on the Certificate of Obligation, Series 2011.

Section 10. An ad valorem tax of and at the rate of \$0.0019 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 2011 to pay current interest and to provide a Sinking Fund on capital leases.

Section 13. Taxes are to be calculated on the basis of one hundred percent (100%) of assessed value for the 2011 tax year.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A TAXABLE VALUE OF \$100,000 HOME BY APPROXIMATELY \$44.

A total tax rate of all property was set at \$0.8436 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.

Section 14. That the recorded vote of the City Council on this ordinance is:

Council Members voting FOR adoption:

- Jim Landriault
- Terry Droege
- Greg Bullard
- Roger Stuksa

Council Members voting AGAINST adoption:

None

Council Members absent:

- Eileen Cross
- Scott Reed
- Charles Batty, III

Section 15. This ordinance is adopted in compliance with Article VII of the City Charter.

Section 16. 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 1 day of September 2011.
 PASSED AND APPROVED on second reading on the 8 day of September 2011.

ATTEST:

CITY OF ALVIN, TEXAS:

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

By: Gary Appelt
 Gary Appelt, Mayor



Budget Process

General Budget Requirements

Budget Process

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

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

Budget Phases

- Assessment Phase- This phase consists of assessing our current financial conditions and determining the existing needs within the City, evaluating short and long range economic and financial forecasts. Community feedback is extremely important in helping to establish priorities and determines a means of accomplishing those objectives for the coming budget year(s). Recommendations from the Parks Board, Planning Commission and City Departments are also reviewed.

Time Frame: February through April



Budget Process

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

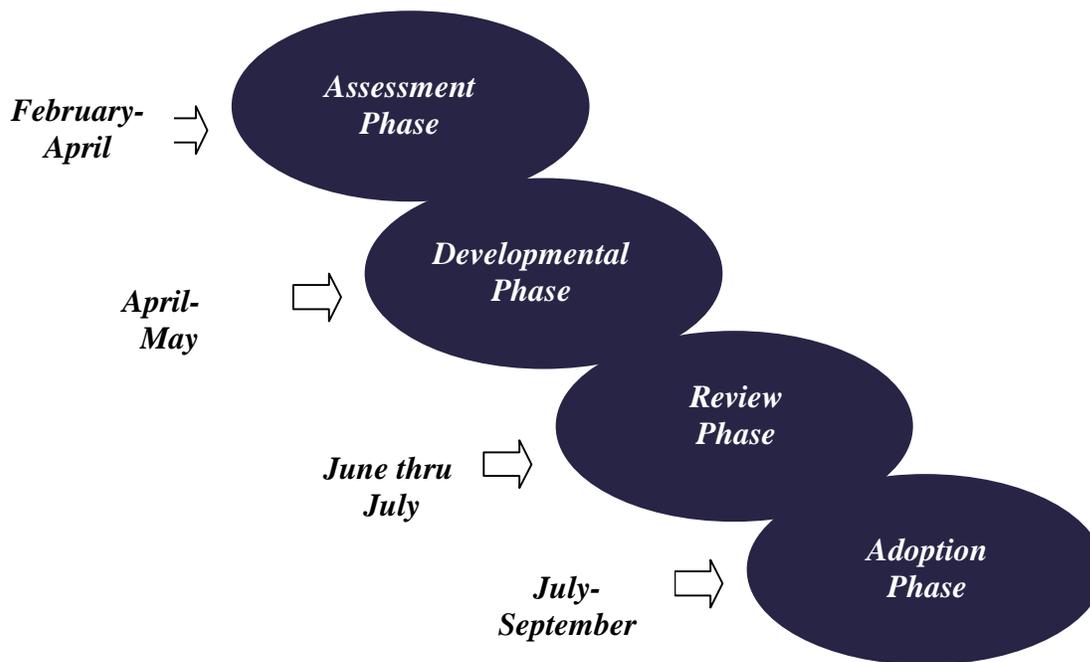
Time Frame: April 5th through May

- **Review Phase-** This phase begins with the submission of budgets by each department. The City Manager begins reviewing departmental budgets and objectives to ensure that City needs and Council priorities are being met while maintaining the fiscal integrity of the City. The City Manager meets with each department head to review their budget with the end result being the creation of a balanced budget the City Manager will submit to Council for adoption. A balanced budget according to Article VII, Section 14 of the Alvin Code of Ordinances means that total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund.

Time Frame: June through July 30th

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

Time Frame: July 31st through September



Budget Process

Property Tax

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



Fiscal 2011-12 Annual Operating and Capital Plan Calendar of Events for Budget Preparation and Adoption

March 28	Kick off meeting for budget 2011-12 (Part of Monday staff meeting)
April 4-April 30	Council goals 2011-12
May 20 (est.)	Preliminary values for 2011 available from Appraisal District
June 2	Deadline for all department requests to be submitted to Finance
June 4	Council workshop to review dept. requests
June 23	Complete all revenues forecast and revenues budget in major funds
June 5-June 30	City Manager meet with department heads
July 1-July 28	City Manager and Finance Director balance the budget
July 26 (est.)	Certified Values for 2011 received from Appraisal District
July 28	City Manager Proposes Budget (Special Council Meeting) and sets date and time for public hearing on the budget
August 4	Include with City council meeting (<i>Council to vote to exceed 3% above the effective tax rate</i>). Set dates and time for two public hearings on tax rates on August 16 and 23th
August 10 & 16	Council work session(s) on proposed budget
August 16	Public hearings on proposed budget and property tax.
August 23	Council work session on proposed budget (if necessary) Second Public Hearing on Tax Rate
September 1	Budget and tax rate ordinance adopted on first reading.
September 8	Budget and tax rate ordinance adopted on second reading.
October 1	Fiscal Year Begins



Accounting System

Description of Funds and Fund Types

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



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

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

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

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

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

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



Accounting System

Description of Funds and Fund Types

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

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

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

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 Dedication Fund- 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.

Fire Capital Fund- To account for Fire Capital revenue received various entities

TIRZ Funds – To accounts for revenues received from Tax Incremental Reinvestment zones (Star State, Savannah Plantation and Kendall Lakes)

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



Accounting System

Description of Funds and Fund Types

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



PROPRIETARY FUND

- ◆ **Enterprise Funds**

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

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

***Impact Fees-** 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..*

***Sanitation-** 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-** To account for revenues and expenses for emergency medical service for the residents of Alvin and the surrounding area.*



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

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



Accounting System

Description of Funds and Fund Types



ACCOUNT GROUPS

- ◆ **General Fixed Assets Account Group** - This account is established to account for the fixed assets owned by the City exclusive of those relating to proprietary fund operations. Expenditure transactions to acquire general fixed assets occur in the General Fund, Special Revenue Funds and Capital Projects Fund.
- ◆ **General Long-Term Debt Account Group** - This account group is used to account for the City's long-term liabilities which include general obligation bonds, certificates of obligation, time warrants, and capital lease obligations due at varying dates through 2029.



MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

- ◆ The City employs the modified accrual basis of accounting all funds except the Enterprise Fund. Under this basis of accounting, revenues are recognized when they become susceptible to accrual, i.e., both measurable and available to finance expenditures of the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter should not exceed 60 days. Expenditures are recorded when a liability is incurred with the exception of debt service expenditures, which are recorded only when payment is due. The Enterprise Fund uses the accrual basis of accounting recognizing revenues when earned and expenses when incurred. Accounts receivable for services are recorded when billed. Unbilled amounts are not material and have not been accrued in the proprietary fund.

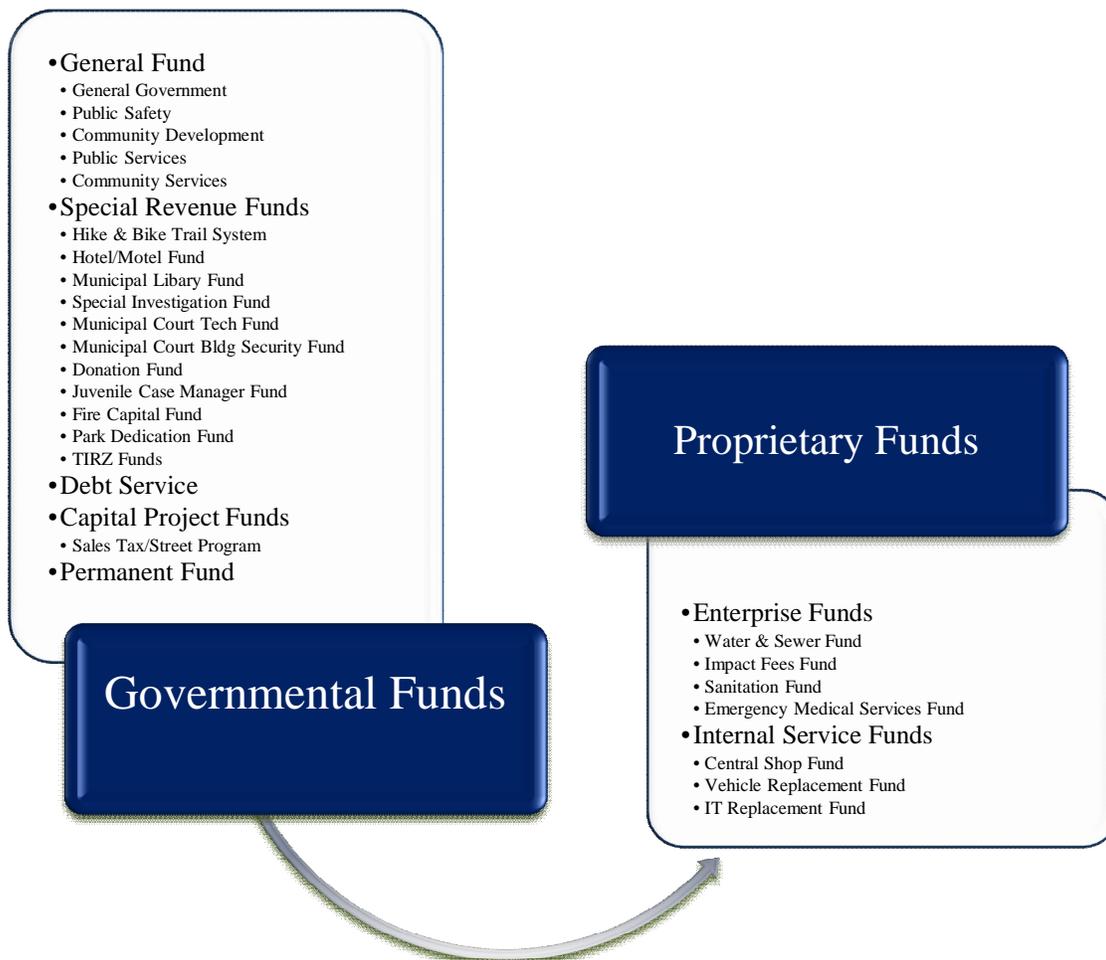


BASIS OF BUDGETING

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



City of Alvin Fund Structure



Financial Management Policies

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

Purpose

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

Definitions

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

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

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

Policy

Committed Fund Balance

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

Assigned Fund Balance

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



Fund Balance Policy

Minimum Unassigned Fund Balance

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

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

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

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

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

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

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

Order of Expenditure of Funds

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



Administrative Policy

Budget Management and Adjustments

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

- ◆ In accordance with the City of Alvin Charter (Article VII, Sec. 14), estimated expenditures shall not exceed estimated revenues. The total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand).
- ◆ Responsibility is assigned to the City Manager who then delegates to each department head for maintaining expenditures within each object class account. Department heads are responsible for recommending transfers within the department. Approval from the City Manager is necessary to complete the process.
- ◆ All supplemental appropriations should be approved by the City Council.

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



**POLICY STATEMENTS
ON INTERFUND TRANSFERS**

In fiscal year 2011/12, the Utility, EMS, Sanitation, and Cemetery funds will be charged the following percentages of franchise fee based on the 2011/12 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 IT, Human Resources, City Manager, Accounting and Legal services. These charges are based on percentages of total cost in the affected departments.

Utility	19.13%
Sales Tax	10.93%
EMS	1.09%
Sanitation	0.55%
Cemetery	0.27%

The proposed transfers to the General Fund for fiscal year 2011/12 are listed as follows:

	<u>Franchise</u>	<u>Administrative</u>	<u>Total</u>
Utility	153,822	223,160	376,982
EMS	35,508	12,752	48,260
Sanitation	145,609	6,376	151,985
Cemetery	31,741	3,188	34,929
Sales Tax	0	127,520	127,520



Donation Policy

I. Rationale

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

II. General

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

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

III. Exclusions

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



Donation Policy

IV. Procedure for Development of List of Desired Items

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

V. Procedure

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



Donation Policy

- a. Obtain a complete description of the vehicle or equipment item, including make, model, year, serial number, vehicle identification number, and statement of condition.
 - b. Provide an estimate of current value and replacement value by using and referring to appropriate trade publications or other sources.
 - c. Establish and document the need for the item.
 - d. Estimate associated costs for ongoing maintenance and operations, and provide all documentation to the City Manager and Director of Finance.
2. Donations, which are valued at a sum of five thousand dollars (\$5,000.00) or greater, will be recognized by a certificate of appreciation and/or a press release.

VI. Desired Donations

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





Annual Budget 2011/2012

BUDGET SUMMARY ALL FUNDS

FUND	REVENUES/RESOURCES	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		2008/09	2009/10	2010/11	YEAR END 2010/11	2011/12
111	General Fund	\$17,273,895	16,912,560	16,570,003	16,511,647	17,280,661
113	Tom Blakeney Trail System Fund/PhaseII	100,881	101,051	101,551	101,195	101,545
121	Hotel/Motel Tax Fund	512,844	683,466	1,402,302	696,393	574,843
122	Municipal Library Building Fund	116,233	94,006	41,001	41,016	21,872
123	Special Investigation Fund	97,522	82,744	61,273	70,219	40,588
124	Municipal Court Building Security Fund	93,009	100,266	108,088	107,204	114,484
125	Municipal Court Technology Fund	36,688	44,765	37,697	37,141	27,265
126	Fire Capital Fund	0	131,392	120,518	120,518	120,518
128	Juvenile Case Manager	7,097	31,741	44,241	44,299	57,299
129	Park Land Dedication	0	24,000	57,000	57,000	57,000
210	Impact Fees	917,806	1,106,389	1,242,889	1,341,495	1,483,495
211	Utility Fund	8,821,844	9,329,710	9,715,896	9,436,875	10,222,242
212	Sanitation Fund	5,836,404	4,118,127	4,569,712	4,542,715	5,148,698
213	EMS Fund	2,541,731	2,716,872	3,068,100	2,788,438	2,935,149
231	2005 WS Bonds Projects	1,068,170	1,067,278	1,066,386	1,066,386	1,066,386
232	2006 CO Bonds Projects	4,701,967	4,701,967	4,701,967	4,701,967	4,720,352
233	2008B CO Bond Projects	1,944,852	1,963,143	1,965,143	1,964,945	1,228,297
234	2011 CO Enterprise	0	0	363,333	364,775	364,775
311	Capital Improvement Fund	2,541,261	1,354,960	920,606	920,835	32,496
312	Sales Tax Fund	4,592,737	4,946,988	5,604,194	5,797,440	6,333,938
313	2006 CO Governmental	942,201	862,092	826,506	825,458	706,458
315	Hospital Fund	0	0	286,657	286,657	0
316	2011 Tax & Revenue CO Governmental	0	0	4,430,667	4,447,559	3,593,201
411	GO Bond Debt Fund	1,680,890	1,309,944	1,265,673	1,265,673	1,193,950
511	Cemetery Fund	516,528	530,301	549,088	527,423	535,195
512	Donation Fund	70,543	57,935	56,865	58,117	59,546
513	Senior Fund	19,994	15,090	16,488	15,086	14,876
611	Central Shop	678,497	743,455	759,875	759,375	817,445
612	Vehicle Replacement Fund	2,167,979	2,226,281	2,263,379	2,271,549	2,090,255
613	Computer Replacement Program	0	0	0	0	150,000
801	TIRZ #1- Star State	0	12	21	21	29
802	TIRZ #2- Kendall Lakes	0	15,493	43,912	43,912	59,732
803	TIRZ #3- Savannah Plantation	0	737	1,233	1,233	1,233
Total Revenues/Resources		\$57,281,573	\$55,272,764	\$62,262,264	\$61,214,566	\$61,153,821

EXPENDITURES/USES

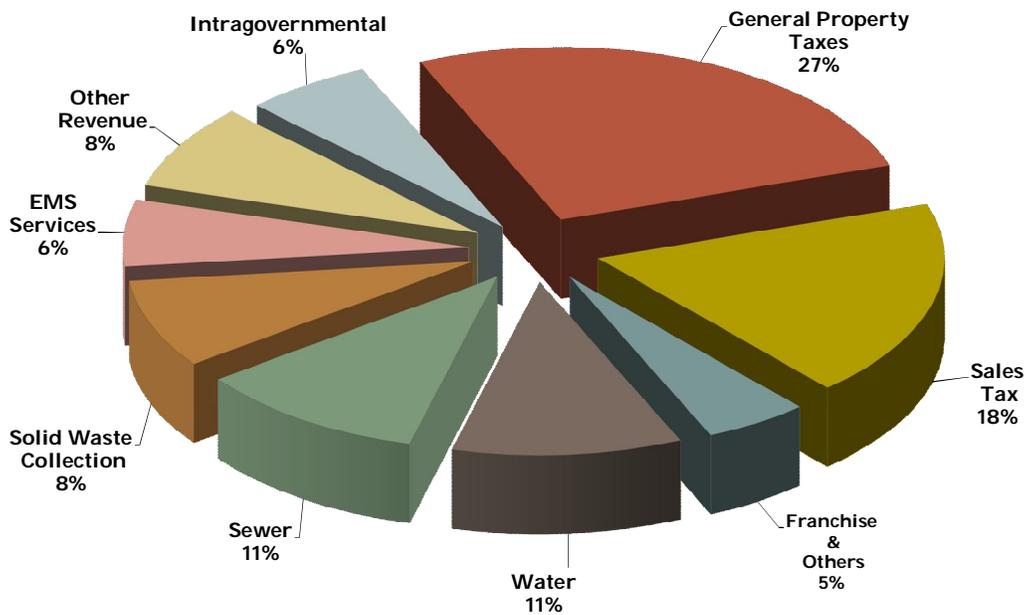
111	General Fund	12,082,352	11,596,077	11,410,195	11,159,419	11,901,369
113	Tom Blakeney Trial System Fund/PhaseII	0	0	0	0	0
121	Hotel/Motel Tax Fund	155,526	164,117	362,803	317,251	192,925
122	Municipal Library Building Fund	11,110	53,005	43,516	19,144	0
123	Special Investigation Fund	17,740	22,971	0	31,131	0
124	Municipal Court Building Security Fund	303	1,178	1,800	1,270	2,000
125	Municipal Court Technology Fund	10,365	18,268	26,777	21,026	22,403
126	Fire Capital Fund	0	0	10,874	10,874	0
128	Juvenile Case Manager	0	0	0	0	12,742
129	Park Land Dedication	0	0	0	0	0
210	Impact Fees	0	0	0	0	0
211	Utility Fund	5,680,607	6,053,151	6,409,637	5,809,937	6,563,032
212	Sanitation Fund	4,009,032	1,827,415	2,120,259	1,820,898	2,201,815
213	EMS Fund	1,367,793	1,403,172	1,754,881	1,673,689	1,752,714
231	2005 WS Bonds Projects	892	892	0	0	63,266
232	2006 CO Bonds Projects	0	0	0	(18,385)	267,901
233	2008B CO Bond Projects	0	0	0	738,648	0
234	2011 CO Enterprise	0	0	363,333	0	0
311	Capital Improvement Fund	1,592,371	450	43,808	421,959	0
312	Sales Tax Fund	3,097,869	2,779,276	4,245,646	3,048,592	3,706,417
313	2006 CO Governmental	80,109	37,986	0	121,000	0
315	Hospital Fund	0	18,445	286,753	286,752	0
316	2001 CO Governmental	0	0	4,430,667	854,358	0
411	Debt Service Fund	1,306,640	1,263,388	1,336,688	1,330,270	1,193,950
511	Cemetery Fund	47,926	51,514	58,947	57,191	59,678
512	Donation Fund	28,215	16,070	29,156	13,571	15,000
513	Senior Fund	8,354	7,202	8,000	8,310	8,000
611	Central Shop	523,371	540,240	556,580	495,492	555,502
612	Vehicle Replacement Fund	313,784	319,582	566,003	509,668	105,000
613	Computer Replacement Program	0	0	0	5,090	0
801	TIRZ #1- Star State	0	0	0	0	0
802	TIRZ #2- Kendall Lakes	0	0	27,405	11,951	67,745
803	TIRZ #3- Savannah Plantation	0	0	0	0	0
Total Expenditures/Uses		\$30,334,358	\$26,174,399	\$34,093,729	\$28,749,108	\$28,691,461



SUMMARY OF REVENUES BY SOURCE- ALL MAJOR FUNDS

Description	General Fund	Special Revenue Funds	Sales Tax Fund	GO Bond Debt Fund	Permanent Fund	Utility Fund	Sanitation Fund	E.M.S. Fund	Internal Service Fund	Total
General Property Taxes	6,476,006			1,193,350						7,669,356
Sales Taxes	1,786,545		3,573,090							5,359,635
Franchise & Others	1,404,000									1,404,000
Water						3,101,798				3,101,798
Sewer						3,132,915				3,132,915
Impact Fees						140,000				140,000
Solid Waste Collection							2,385,881			2,385,881
EMS Services								1,811,400		1,811,400
Intragovernmental	742,521				21,962	63,691			881,433	1,709,607
Other Revenue:										
Hotel Occupany Tax		189,000								189,000
Fines & Forfeitures	474,000	33,400								507,400
Permits & Licenses	405,400									405,400
Grant Proceeds	5,610									5,610
Investment Earnings	20,000	2,500	12,000	600	1,000	13,000	40,000	2,000	503	91,603
Other Incomes	614,349	5,000			42,000	285,900	1,000	7,000		955,249
Total Revenues	11,928,430	229,900	3,585,090	1,193,950	64,962	6,737,304	2,426,881	1,820,400	881,937	28,868,854

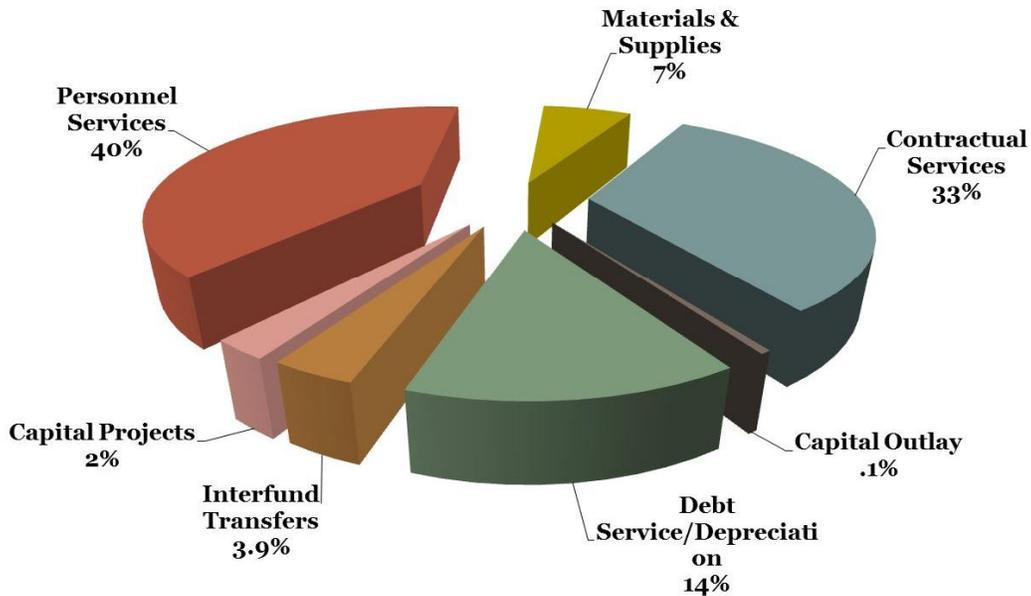
***Revenues by Source
Operating Funds***



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

Classification	General Fund	Special Revenue Fund	Sales Tax Fund	GO Bond Debt Fund	Permanent Fund	Utility Fund	Sanitation Fund	EMS Fund	Internal Service Fund	Total
Personnel Services	7,904,775	83,735	892,312			1,225,755	7,389	1,150,265	211,031	11,475,262
Materials & Supplies	495,576	7,500	304,500			760,125		195,200	161,990	1,924,891
Contractual Services	3,674,872	119,753	1,371,515		23,450	1,695,716	1,864,205	351,405	182,481	9,283,396
Capital Outlay	6,667		6,667			21,666			105,000	140,000
Debt Service/Depreciation	53	34,082	111,102	1,193,950		2,452,770	114,545	7,586		3,914,088
Interfund Transfers	21,962		298,740		36,228	407,000	215,676	48,260		1,027,866
Reimbursements	(202,537)									(202,537)
Capital Projects			721,583							721,583
Total Expenditures	11,901,369	245,070	3,706,417	1,193,950	59,678	6,563,031	2,201,815	1,752,715	660,502	28,284,548

**Expenditures By Classification
FY 2011-2012**



General Property Tax Revenue:

2011-12 Budget: \$7,669,356

2010-11 Budget: \$ 7,251,697

The Brazoria County Appraisal District (BCAD) assesses property and establishes the value of property for taxation purposes. Taxable values are set at 100% of the assessed market value after exemptions. The City’s property values as certified by BCAD for 2012 are \$907,541,107, a increase of \$4,768,059 (.52%) from FY 2011 net taxable value of \$902,773,048.

In 2011 the City issued Certificate of Obligation bonds, which yielded \$4,835,000. These funds will be used to repair some of our facilities that have been in a state of decline, Park and Infrastructure improvements, city-wide radio communications, and other much needed programs. This bond required a proposed increase of 4 cents per \$100 of appraised valuation.

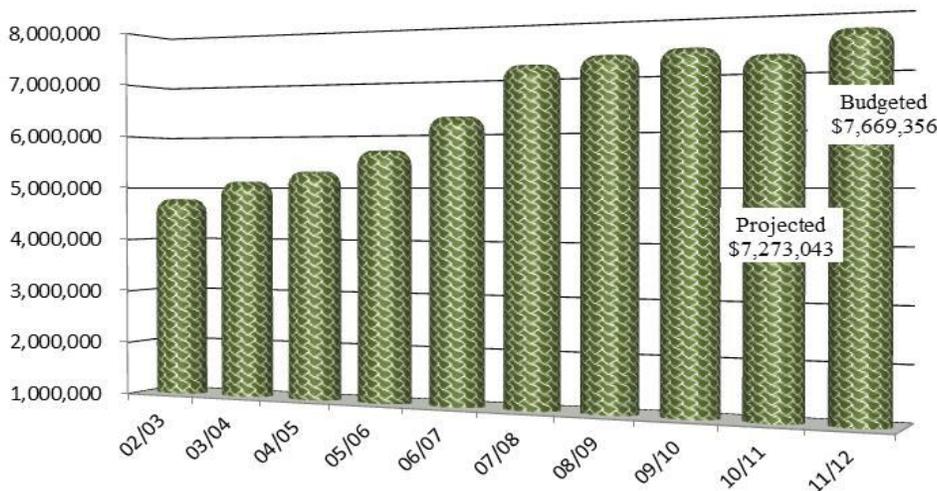
FY 2011/12 tax rate is set at .8436, of which .7137 is allocate for General Fund Maintenance and Operations and .1299 being allocated for Debt Service. The percentage of levy collected for fiscal year ending 9/30/2011 was 97.71%.

The tax rate is compromised of two components: Debt (Interest and Sinking) to service debt obligations of the City, and Maintenance and Operations (M&O) to provide for operating and maintaining general government functions. The tax rate for 2011 compared to 2010 is as follows:

<u>2011</u>		<u>2010</u>	
\$.7137	O & M	\$.6697	O & M
.1299	I & S	.1339	I & S
\$.8436	Total tax rate	\$.8036	Total tax rate

Calculation of property taxes for the City of Alvin:

The City sets the tax rate at .8436/\$100 for 2011. Thus, City taxes on property valued at \$125,000 would be \$1,004.50 ($\$125,000 \div 100 \times .8436 = \$1,054.50$).



Sales Tax Revenue:

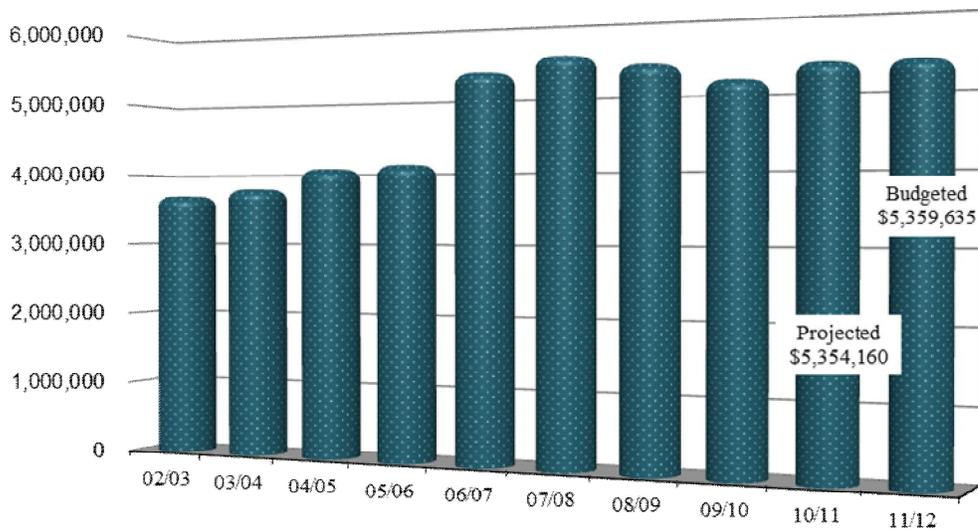
2011-12 Budget: \$ 5,359,635

2010-11 Budget: \$ 4,903,602

The State of Texas is one of a handful of states that do not have a state personal income tax. Therefore, to generate revenue at the local and state level Texas has a sales tax. The sales tax rate for the City of Alvin is 8.25%: 6.25% State tax, 0.5% Brazoria County tax, and 1.5% is the City's share. The City's total estimated revenue from its share of sales tax for FY 2011/12 is \$5,359,635, of which \$3,573,090 is allocated in the Sales Tax fund for street drainage and sidewalk improvements and \$1,786,545 allocated in the General Fund to reduce property taxes.

History of Sales Tax

			% Increase/Decrease
2011-2012	Budgeted	5,359,635	.1%
2010-2011	Projected	5,354,160	3.5%
2009-2010	Actual	5,164,667	(4.4%)
2008-2009		5,395,694	(2.6%)
2007-2008		5,538,480	3.5%
2006-2007		5,347,220	23.06%
2005-2006		4,114,053	1.2%
2004-2005		4,065,372	7.4%
2003-2004		3,784,147	2.7%
2002-2003		3,684,901	1.1%
2001-2002		3,645,886	3.2%
2000-2001		3,531,531	11.4%



Franchise Tax Revenue

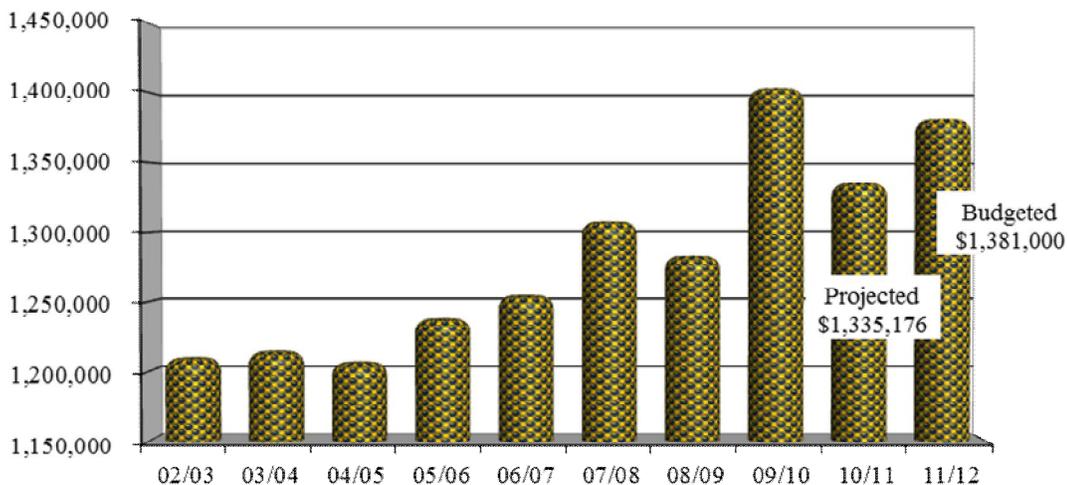
2011/12 Budget: \$1,381,000

2010/11 Budget: \$1,344,400

This revenue is generated through agreements with various utility providers operating within the City of Alvin. The utilities use the City’s right of ways to provide their service, and the City is compensated for these usages through the franchise tax. The fees charged are generally based on a percentage of gross receipts generated within the City limits. In fiscal year 2007/08, both the electric and gas franchise reflected an increased.

FY 2011-2012 Budgeted Components:

Electricity	\$870,000
Telephone	198,000
Cable TV	188,000
Gas	70,000
Telephone/ROW	55,000

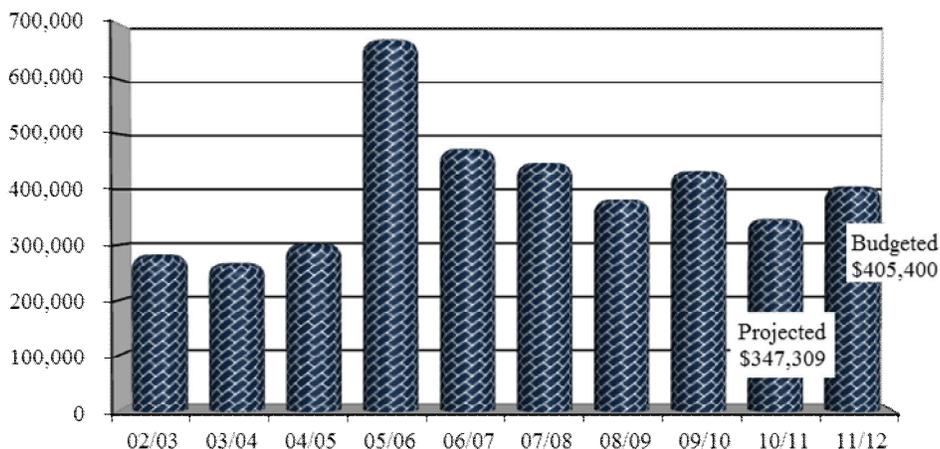


Permits & Licenses:

2011/12 Budget: \$ 405,400

2010/11 Budget: \$ 404,300

The City assesses certain license and permit fees as a means of recovering the costs associated with regulating various activities. These revenues are generated from businesses, building and developing related permits and licenses, restaurants and other amusement establishments and merchant licenses. In fiscal year 2005/06 the city experienced an increase in permit revenue due to residential and commercial growth in the area.

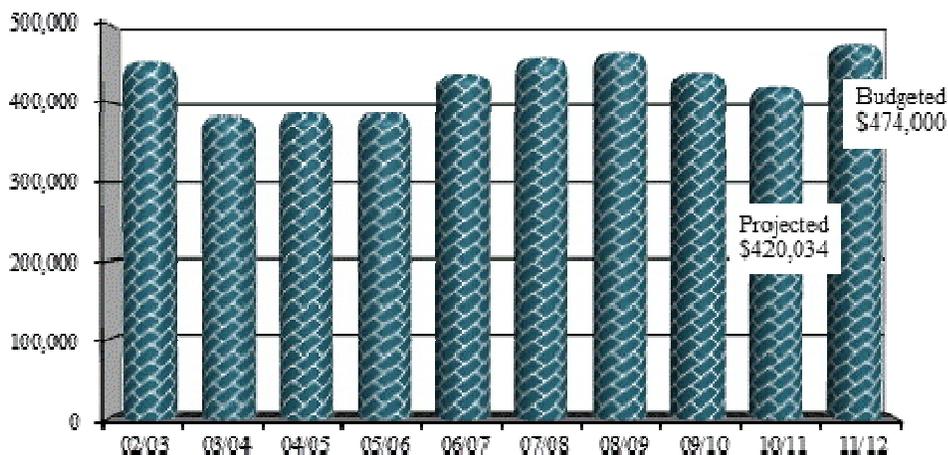


Fines and Forfeitures:

2011/12 Budget: \$474,000

2010/11 Budget: \$486,500

The Finance Department/Municipal Court program is responsible for collecting revenues from fines and forfeitures. These fines are primarily derived from violations of local ordinances and traffic offenses. Collections vary from year to year due to some fines and forfeitures being settled by jail time or performing community service. Estimated collections for FY 2011/12 are \$474,000.

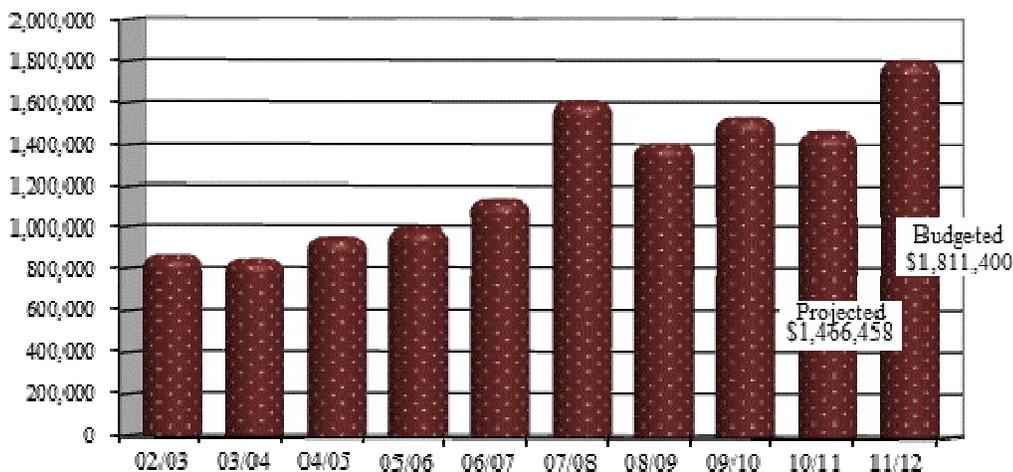


Emergency Medical Service:

2011/12 Budget: \$1,811,400

2010/11 Budget: \$1,745,400

With the creation of the County Emergency Service District in 2005, the City is now receiving financial support for EMS services rendered outside of the City. With the creation of this district, Hillcrest Village also elected to contract with the City of Alvin. In fiscal year 2007/08, the method of accounting used to record revenues changed from cash basis to the accrual basis of accounting (refer to page # 31, Measurement Focus and Basis of Accounting).

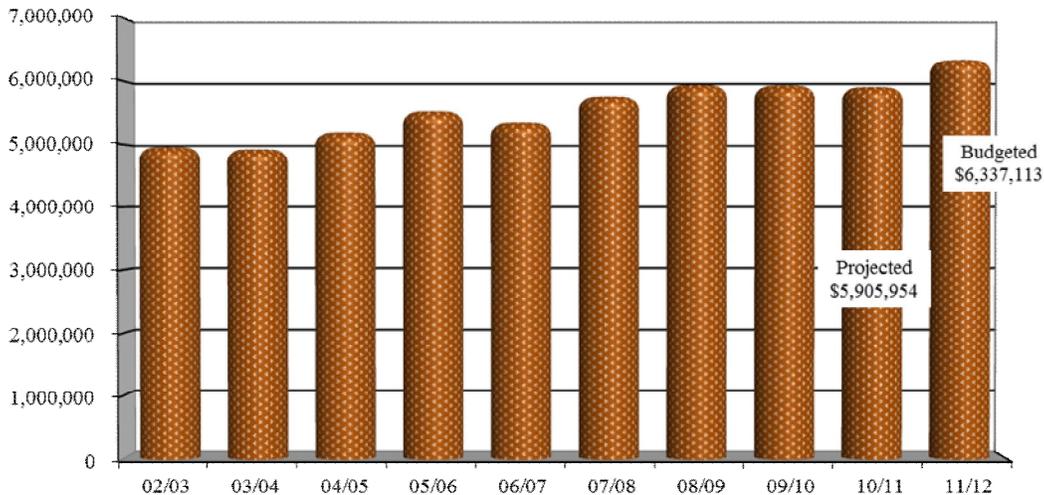


Utility Fund – Water & Sewer Revenues:

2011/12 Budget: \$ 6,337,113

2010/11 Budget: \$ 6,171,533

This fund accounts for the water and wastewater utilities for the City of Alvin. Revenues for this fund are derived primarily from user charges. The budget increase this year is primarily due to commercial and residential growth and an increase in water and sewer rates due to the CPI (Consumer Price Index).

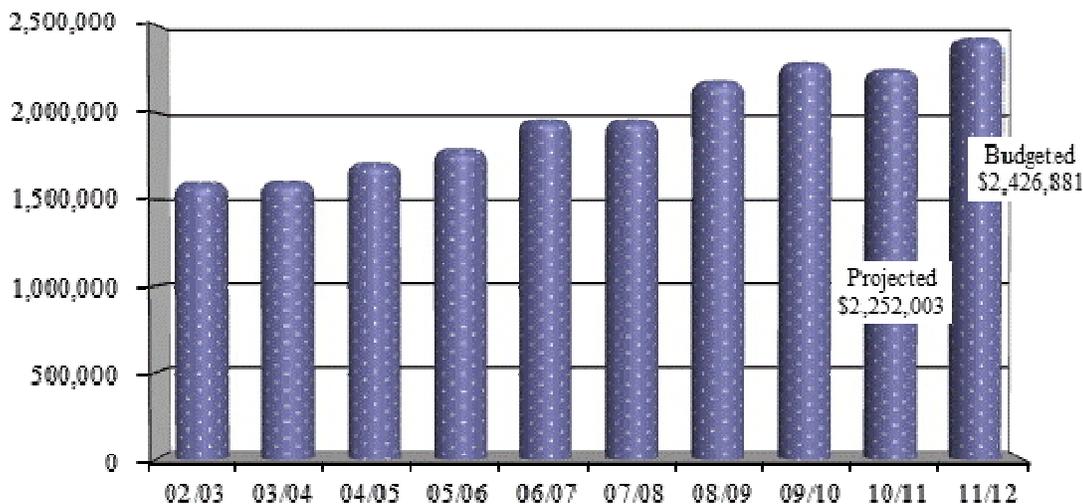


Sanitation Fund:

2011/12 Budget: \$ 2,426,881

2010/11 Budget: \$ 2,279,000

In 2005 the City solicited proposals for sanitation services. This action resulted in a 2.1% reduction in the cost of service, but the contract does provide for the company to adjust the contract annually for CIP (Consumer Price Index) and the cost of fuel. This fiscal year revenues are projected to increase due to residential and commercial growth and a CPI (Consumer Price Index) increase. Projected revenue for fiscal year 2008/09 (as reflected below) does not include FEMA Grant Proceeds (refer to the Enterprise section/Sanitation Fund for this data).



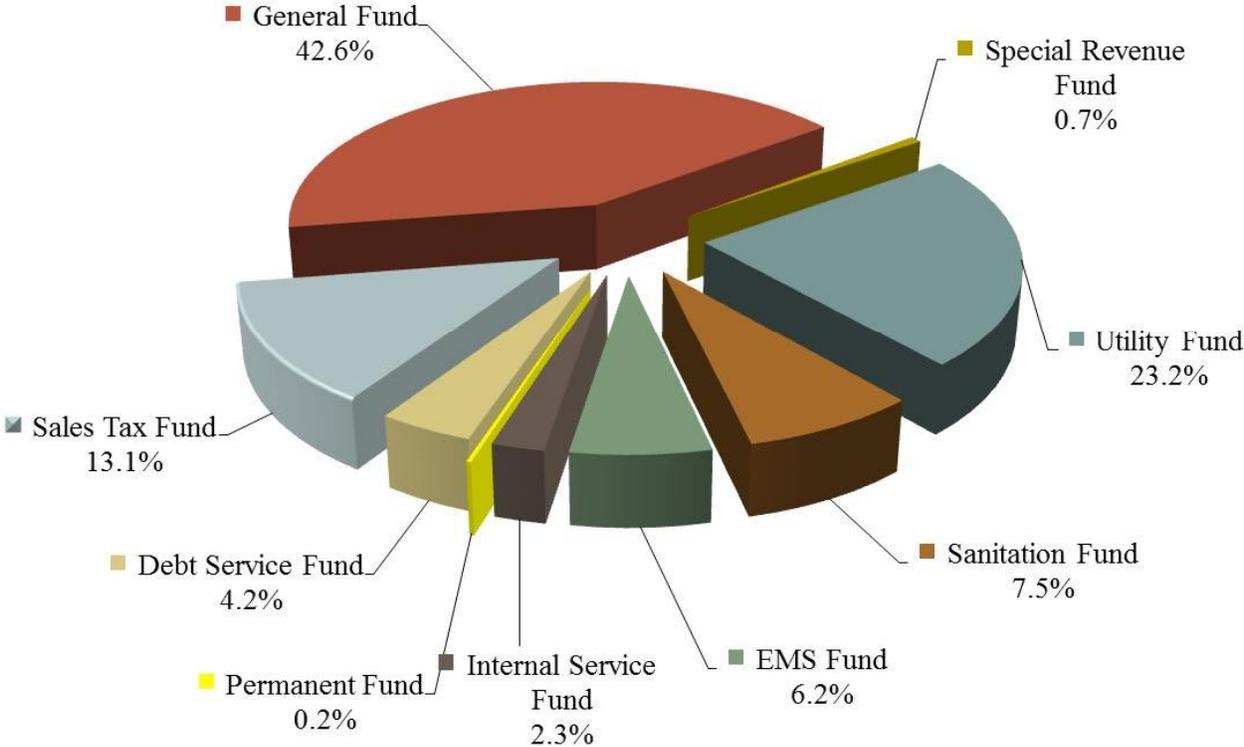
Annual Budget 2011/2012

OPERATING BUDGET BY FUND/DEPARTMENT BY CATEGORY FY 2011/12

DESCRIPTION	PROJECTED 2010/11	BUDGET	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACT SERVICES	CAPITAL OUTLAY	TRANSFERS	DEBT SERVICE/ DEPRECIATION	CAPITAL PROJECTS	REMB.
City Council	47,625	56,842	30,680	9,600	16,562					
City Clerk	209,403	233,971	187,890	1,035	45,046					
City Attorney	324,967	379,247	292,250	6,750	80,247					
City Manager	251,135	587,163	363,639	7,450	216,074					
Economic Development	157,234	150,295	118,760	1,500	30,035					
Finance	835,445	583,518	450,233	15,100	118,185					
Police	5,502,847	5,685,683	4,850,914	213,600	621,169					
Fire	666,410	723,536	288,723	82,312	352,501					
Community Development	647,168	705,273	757,399	21,667	122,077	6,667				(202,537)
Parks & Recreation	921,255	1,144,037	564,287	134,037	445,713					
Library	73,466	101,848		2,525	99,323					
Other Requirements	1,523,398	1,549,956			1,527,940		21,962	53		
Total General Fund	11,160,353	11,901,369	7,904,775	495,576	3,674,872	6,667	21,962	53		(202,537)
Hotel/Motel Tax Fund	140,206	192,925	70,993	6,500	81,350			34,082		
Municipal Library Bldg Fd	19,144	0								
Special Investigation	31,131	0								
Court Building Security Fd	1,270	2,000			2,000					
Court Technology Fund	21,026	22,403			22,403					
Juvenile Case Manager Fund	0	12,742	12,742							
Water	1,058,869	1,102,812	297,603	315,400	474,809	15,000				
Sewer	730,961	905,602	427,840	198,550	279,212					
Wastewater Treatment	662,938	834,971	194,959	230,275	409,738					
Public Works Admin.	202,068	257,257	165,853	5,900	78,838	6,666				
Billing/Collection	228,446	226,896	139,500	2,000	85,396					
Public Services Facility	97,909	97,909		8,000	89,909					
Other Requirements	2,795,202	3,137,586			277,816		407,000	2,452,770		
Total Utility Fund	5,776,392	6,563,032	1,225,755	760,125	1,695,717	21,666	407,000	2,452,770		
Total Sanitation	1,820,898	2,201,815	7,389		1,864,205		215,676	114,545		
E.M.S. Fund	1,673,539	1,752,714	1,150,265	195,200	351,405		48,260	7,585		
Sales Tax Fund	3,048,592	3,706,417	892,312	304,500	1,371,515	6,667	298,740	111,102	721,583	
Permanent Fund	57,191	59,678			23,450		36,228			
Donation Fund	13,571	15,000		1,000	14,000					
Internal Service Fund	1,005,611	660,502	211,031	161,990	182,481	105,000				
TOTALS	24,768,925	27,090,599	11,475,261	1,924,891	9,283,397	140,000	1,027,866	2,720,138	721,583	(202,537)



Expenditures By Fund- All Funds Fiscal Year 2011/12



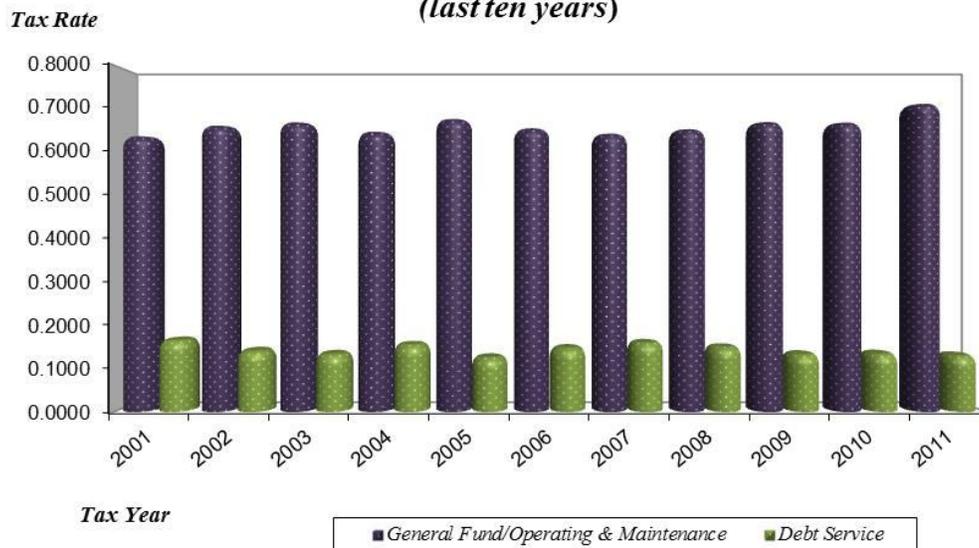
2011-2012 Tax Rate Distribution

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 taxed which can be levied for debt service.

In 2011, the City issued Certificate of Obligation bonds which yielded \$4,835,000. This bond required an increase of 4 cents per \$100 of appraised valuation. The property tax rate to finance general government service and debt service for the 2011/2012 year is \$.7137 and \$.1299, respectively, per \$100 of assessed valuation. The 2011 assessed value is \$907,541,107.

YEAR	GENERAL	DEBT SERVICE	TOTAL TAX	TAXABLE VALUE
	FUND O & M			
2001	0.6381	0.1655	0.8036	537,843,592
2002	0.6628	0.1408	0.8036	596,476,416
2003	0.6702	0.1334	0.8036	633,444,214
2004	0.6486	0.1550	0.8036	663,767,721
2005	0.6784	0.1252	0.8036	713,516,249
2006	0.6565	0.1471	0.8036	788,463,747
2007	0.6440	0.1596	0.8036	894,551,942
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

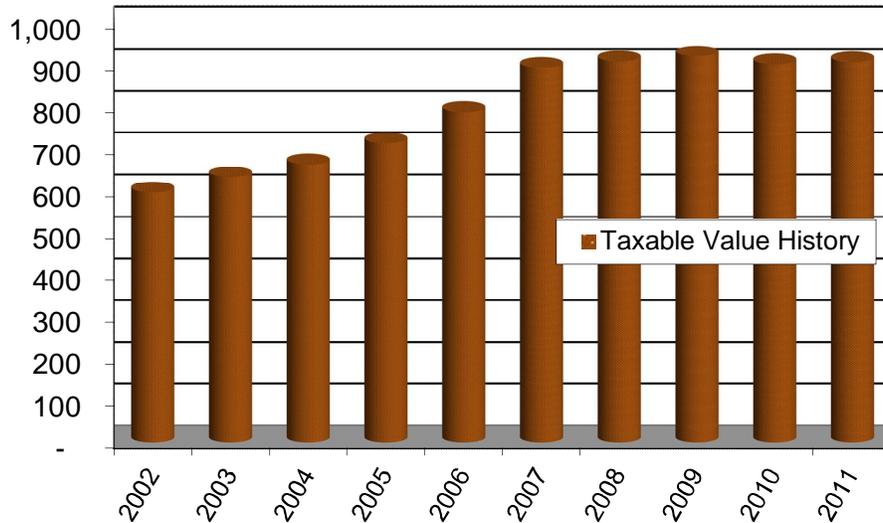
Tax Rate Distribution
(last ten years)



Taxable Value History

2011 Taxable Value \$907,541,107

Millions



City of Alvin Top 10 Taxpayers 2011/12

	Type of Property	2011 Taxable Value
Wal-Mart Stores & Real Estate Business Trust	Discount Store	\$17,862,240
Weatherford US, LP.	Petroleum	14,762,040
Home Depot & HD Development	Lumber & Hardware	10,780,605
Highland Square, Ltd.	Shopping Center	7,573,800
Team Industrial Services, Inc.	Oil Field Services	7,209,517
Texas-New Mexico Power Co	Electric Utility	7,198,420
Alvin Autoland, Inc.	Auto Dealership	6,968,350
Franks Casing Crew & Rental Tools	Offshore Petroleum	6,629,000
Melbourne Development Partners LP	Senior Living Facility	6,170,970
Comcast of Houston, LLC	Cabler Television	5,951,460
	<i>Sub-total of Top Ten Taxpayers</i>	<u>91,106,402</u>
	<i>All Others</i>	816,434,705
Total Assessed Valuation		\$ 907,541,107

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



Annual Budget 2011/2012

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

DEPARTMENT/PROGRAM	ACTUAL 2007-08	BUDGET 2008-09	BUDGET 2009-10	BUDGET 2010-11	BUDGET 2011-12	FUNDING SOURCE
GENERAL FUND						
City Manager	2	2	2	2	2	
Information & Technology	4	4	2	1	1	General Fund
Human Resources	1	1	1	1	1	General Fund
City Clerk	3	3	3	3	3	General Fund
Finance						
Accounting	6	6	6	6	6	General Fund
Municipal Court	2	2	2	2	2	General Fund
City Attorney	3	3	3	3	3	General Fund
Police						
Police	78	78	74	77	78	General Fund
Fire	4	5	5	5	5	General Fund
Public Services						
Streets	19	19	0	0	0	
CIP	0	0	4	4	0	
Community Development						
Inspections	4	4	5	4	4	General Fund
Engineering	9	9	4	5	9	General Fund
Parks & Recreation						
Administration	8	8	8	9	10	General Fund
Seniors Center	2	2	2	0	1	General Fund
Facility Maintenance	1	1	1	1	1	General Fund
Economic Development	2	2	2	2	2	General Fund
TOTAL GENERAL FUND	148	149	124	125	128	
TOTAL HOTEL/MOTEL	0	0	0	1	1	Hotel/Motel Fund
TOTAL SALES TAX FUND	0	0	20	20	22	Sales Tax Fund
ENTERPRISE FUND						
Utility Fund						
Water	7.5	6.5	6.5	8	8	Utility Fund
Sewer	8.5	9.5	9.5	11	11	Utility Fund
Wastewater Treatment	8	8	8	5	5	Utility Fund
Billing/Collection	3	3	4	3	3	Utility Fund
Administration	4	4	4	4	4	Utility Fund
TOTAL UTILITY FUND	31	31	32	31	31	
EMS FUND	2	2	2	3	3	EMS Fund
TOTAL ENTERPRISE FUND	33	33	34	34	34	
INTERNAL SERVICE FUND/Central Shop	4	4	4	4	4	Internal Service Fund
GRAND TOTAL- ALL POSITIONS	185	186	182	184	189	

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



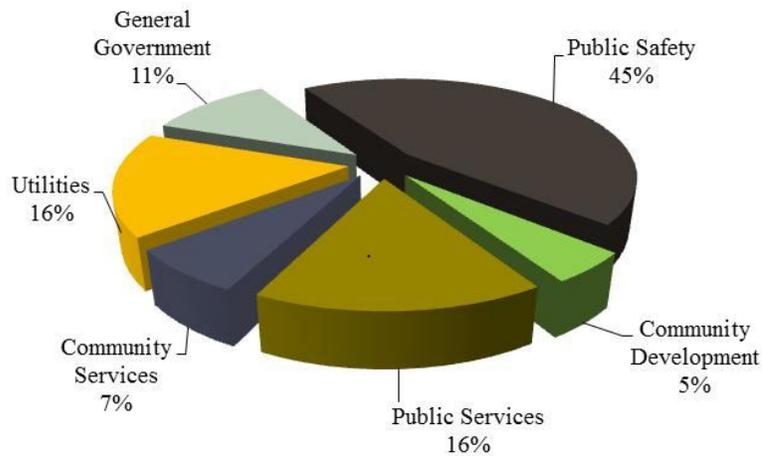
Personnel Services-Summary By Function

Personnel Services makes up 42% 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 and Central Shop. 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 and Utility Billing. In the following graph the percentage of staffing is categorized by function.

STAFFING COMPARISON BY FUNCTION				
Function	2008/09 BUDGET	2009/10 BUDGET	2010/11 BUDGET	2011/2012 BUDGET
General Government	21	21	20	20
Public Safety	81	80	85	86
Community Development	13	11	9	9
Public Services	28	28	28	30
Community Services	11	11	11	13
Utilities	32	31	31	31
Total Authorized Personnel	186	182	184	189

2011/2012 STAFFING BY FUNCTION

Percent of Total





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.



**GENERAL FUND
BUDGET SUMMARY**

Description	Actual 2009/10	Amended Budget 2010/11	Forecast 2010/11	Budget 2011/12
Beginning Fund Balance	\$ 5,191,545	\$ 5,316,485	\$ 5,316,485	\$ 5,352,230
Revenues:				
General Property Taxes	6,339,559	6,200,447	6,191,406	6,652,555
Sales Taxes	1,721,898	1,634,534	1,786,545	1,786,545
State Mixed Drink Tax	19,734	23,000	24,811	23,000
Franchise Taxes	1,402,877	1,344,400	1,335,176	1,381,000
License & Permits	433,974	404,300	347,309	405,400
Grants	200,317	15,000	0	5,610
Charges for Services	397,276	385,600	379,071	390,600
Fines & Forfeitures	438,848	486,500	420,034	474,000
Investment Earnings	11,417	50,000	9,298	20,000
Rental Income	19,570	28,000	15,658	23,800
	687,441	670,539	670,539	742,521
Sale of Assets	9,084	0	5,354	0
Bond Proceeds	0	0	0	0
Other Income	39,021	11,200	9,964	23,400
Total Revenues	11,721,017	11,253,520	11,195,164	11,928,431
Total Revenue & Resources	16,912,562	16,570,005	16,511,649	17,280,661
Expenditures:				
Mayor and Council	41,538	49,216	47,625	56,842
City Clerk	202,442	220,074	209,403	233,971
City Attorney	300,027	349,675	324,967	379,247
City Manager	258,141	255,687	251,135	587,163
EDC	163,752	156,516	157,234	150,295
Finance	914,381	880,971	835,445	583,518
Police	5,632,524	5,509,791	5,502,847	5,685,683
Fire	673,197	694,392	666,410	723,536
Community Development	711,883	593,559	588,944	705,273
Project Coordination	40,601	64,409	57,289	0
Parks & Recreation	986,475	988,722	921,255	1,144,037
Library	80,055	95,390	73,466	101,848
Other Requirements	1,591,060	1,551,893	1,523,398	1,549,956
Total Expenditures	11,596,077	11,410,295	11,159,419	11,901,369
Revenue Over/(Under) Expenditures	124,940	(156,775)	35,745	27,062
Ending Fund Balance	\$ 5,316,485	\$ 5,159,709	\$ 5,352,230	\$ 5,379,292



Annual Budget 2011/2012

111 - GENERAL FUND Revenue Detail

Account	Description	Actual 2009/10	Budget 2010/11	Forecast 2010/11	Budget 2011/12
General Property Tax					
0000-00-0575	Current Tax Collections	\$ 5,926,265	\$ 5,759,753	\$ 5,799,417	\$ 6,243,006
0000-00-0576	Delinquent Taxes	113,285	140,000	137,000	130,000
0000-00-0577	Occupation Taxes on Fees	7,960	7,000	4,500	6,000
0000-00-0578	Payment in Lieu of Taxes	194,191	196,694	167,453	176,549
0000-00-0579	Penalty & Interest	91,630	90,000	76,600	90,000
0000-00-0580	Rendition Penalty	6,228	7,000	6,436	7,000
	Total General Property Tax	6,339,559	6,200,447	6,191,406	6,652,555
Sales Tax					
0000-00-0583	Sales Tax Revenue	1,721,898	1,634,534	1,786,545	1,786,545
	Total Sales Tax	1,721,898	1,634,534	1,786,545	1,786,545
State Mixed Drink Tax					
0000-00-0585	State Mixed Drink Tax	19,734	23,000	24,811	23,000
		19,734	23,000	24,811	23,000
Franchise Taxes					
0000-00-0590	Gas	80,092	80,000	54,413	70,000
0000-00-0591	Electric	860,126	864,400	864,218	870,000
0000-00-0592	Telephone	198,712	176,000	171,011	198,000
0000-00-0593	Telephone Lines Right-of-Way	76,916	53,000	57,879	55,000
0000-00-0594	Cable TV	187,032	171,000	187,655	188,000
	Total Franchise Fees	1,402,877	1,344,400	1,335,176	1,381,000
License & Permits					
0000-00-0621	Building Permits	100,531	85,000	64,696	85,000
0000-00-0622	Special Permits	1,600	1,000	750	1,000
0000-00-0623	Demolition	959	700	500	700
0000-00-0624	Electrical Permits	56,147	53,000	44,500	53,000
0000-00-0625	Plumbing Permits	38,871	35,500	28,500	35,000
0000-00-0626	Moving Permits	0	0	100	100
0000-00-0627	Taxi Permits	421	500	422	500
0000-00-0628	Beer Permits	2,605	2,800	2,800	2,700
0000-00-0629	Mechanical Permits	28,680	27,000	21,147	27,000
0000-00-0630	Mobile Home Park License Fee	40,790	44,000	40,245	42,000
0000-00-0632	Placement Permit Fee	2,400	2,000	1,500	2,000
0000-00-0633	Restaurant Permits	33,675	30,000	27,000	30,000
0000-00-0634	Pool Tables	685	700	680	700
0000-00-0635	Wrecker Permits	2,600	2,600	1,500	2,600
0000-00-0636	Bowling Permits	100	100	100	100
0000-00-0637	Peddlers & Solicitors	925	900	0	500
0000-00-0638	Irrigation Permit Fees	240	3,000	1,200	1,500
0000-00-0641	Re-Inspection Fees	6,600	7,000	2,550	5,000
0000-00-0642	Plan Checking Fee	50,515	40,000	47,000	48,000
0000-00-0643	Subdivision Plat Fees	3,493	5,000	2,600	5,000
0000-00-0644	Plan Deposit Fee	3,010	3,000	1,330	3,000
0000-00-0645	Engineering Fees- Surveying	7,943	9,500	8,281	9,500
0000-00-0646	Amusement Store License	15,424	15,000	14,852	15,000
0000-00-0647	Amusement Center License	8,263	5,000	4,800	5,000
0000-00-0648	Other Animal Pound Fees	8,815	7,000	11,000	9,000
0000-00-0649	Animal Permits & Licenses	2,990	4,000	2,256	3,500
0000-00-0650	Fire Marshall Fees	15,691	20,000	17,000	18,000
	Total Licenses & Permits	433,974	404,300	347,309	405,400
Grants					
0000-00-0680	Grant- Texas Forest Service	5,610	3,000	0	5,610
0000-00-0681	Brazoria County	12,000	12,000	0	0
0000-00-0683	Grant Proceeds-FEMA	182,707	0	0	0
	Total Grants	200,317	15,000	0	5,610



Annual Budget 2011/2012

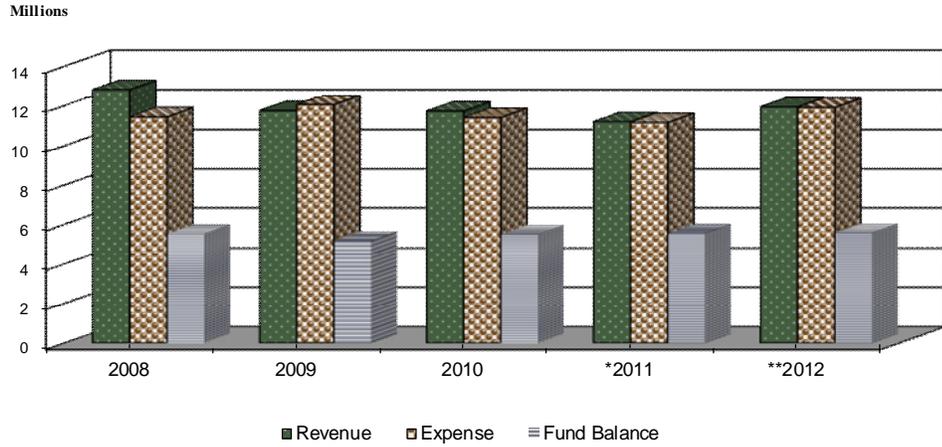
111 - GENERAL FUND Revenue Detail

Account	Description	Actual 2009/10	Budget 2010/11	Forecast 2010/11	Budget 2011/12
Charges for Services					
0000-00-0705	Emergency Service District Fee	268,000	268,000	268,000	268,000
0000-00-0706	Hillcrest EMS/Fire Service	27,600	27,600	27,600	27,600
0000-00-0708	Parks & Recreation Program	16,528	20,000	23,000	25,000
0000-00-0710	Swimming Pool	33,436	35,000	30,471	35,000
0000-00-0711	Sports Agreement Revenue	51,713	35,000	30,000	35,000
	Total Charges for Services	397,276	385,600	379,071	390,600
Fines & Forfeits					
0000-00-0760	Fines & Forfeitures	435,424	482,000	416,359	470,000
0000-00-0761	Child Safety Fines	550	1,500	700	1,000
0000-00-0762	Traffic Control Fines	2,874	3,000	2,976	3,000
	Total Fines & Forfeitures	438,848	486,500	420,034	474,000
Investing Earnings					
0000-00-0800	Interest Income	11,417	50,000	9,298	20,000
	Total Interest Income	11,417	50,000	9,298	20,000
Rental Income					
0000-00-0820	Rental Income- City Property	3,385	5,000	1,898	3,800
0000-00-0821	Rental- Senior Citizen's Center	16,185	23,000	13,760	20,000
	Total Rental Income	19,570	28,000	15,658	23,800
Intragovernmental					
0000-00-0832	Utility Fund - Admin Charges	333,996	336,304	336,304	376,982
0000-00-0833	Sanitation Fund - Admin Charges	137,906	140,399	140,399	151,985
0000-00-0834	EMS Fund - Admin Charges	35,510	46,324	46,324	48,260
0000-00-0835	Sales Tax Fund - Admin Charges	110,701	112,364	112,364	127,520
0000-00-0836	Transfer from Debt Service Fund	37,986	0	0	0
0000-00-0837	Cemetery Fund - Admin Charges	31,342	35,148	35,148	34,929
0000-00-0860	Retainage from TIRZ 2/Kendall	0	0	0	2,845
	Total Intragovernmental	687,441	670,539	670,539	742,521
Proceeds of Asset Sales					
0000-00-0870	Sale of Assets	4,888	0	0	0
0000-00-0871	Sale of Surplus Property	4,196	0	5,354	0
	Total Sale of Assets Income	9,084	0	5,354	0
Other Income					
0000-00-0911	Sale of Maps	6	0	0	0
0000-00-0912	Fees Copies/JP & Police	428	200	155	200
0000-00-0913	Inmate Phone Revenue	204	200	199	200
0000-00-0914	Sales of Code Copies	261	300	233	300
0000-00-0915	Return Check Fee	75	0	100	100
0000-00-0917	Mowing Liens	491	1,000	1,400	1,500
0000-00-0918	Miscellaneous Income	32,020	7,500	6,877	7,500
0000-00-0929	Miscellaneous Reimbursements	4,217	0	500	0
0000-00-0930	Kiosk Signs	1,320	2,000	500	800
0000-00-0931	TIRZ 2 Reimbursement	0	0	0	12,800
	Total Other Income	39,021	11,200	9,964	23,400
	General Fund	\$ 11,721,017	\$ 11,253,520	\$ 11,195,164	\$ 11,928,431



GENERAL FUND

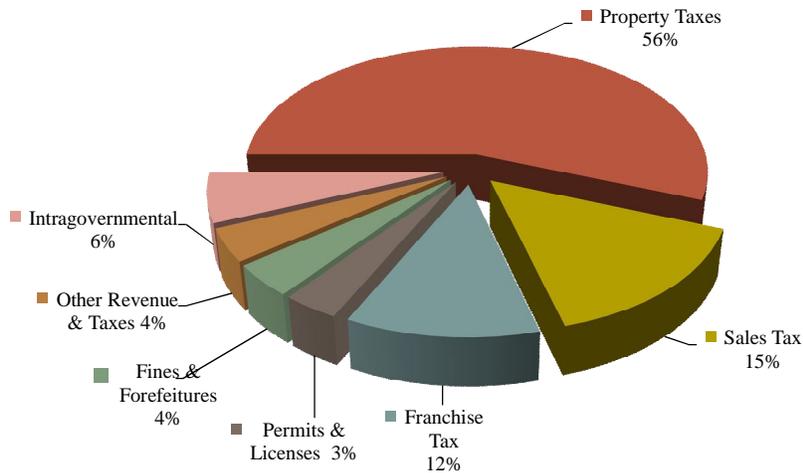
5- YEAR REVENUE, EXPENSE AND FUND BALANCE



	2007/08	2008/09	2009/10	2010/11	2011/12
Revenue	12,816,000	11,743,000	11,721,000	11,195,000	11,928,000
Expense	11,431,000	12,044,000	11,403,000	11,160,000	11,901,000
Fund Balance	5,531,000	5,192,000	5,509,000	5,544,000	5,571,000

* Projected ** Estimated

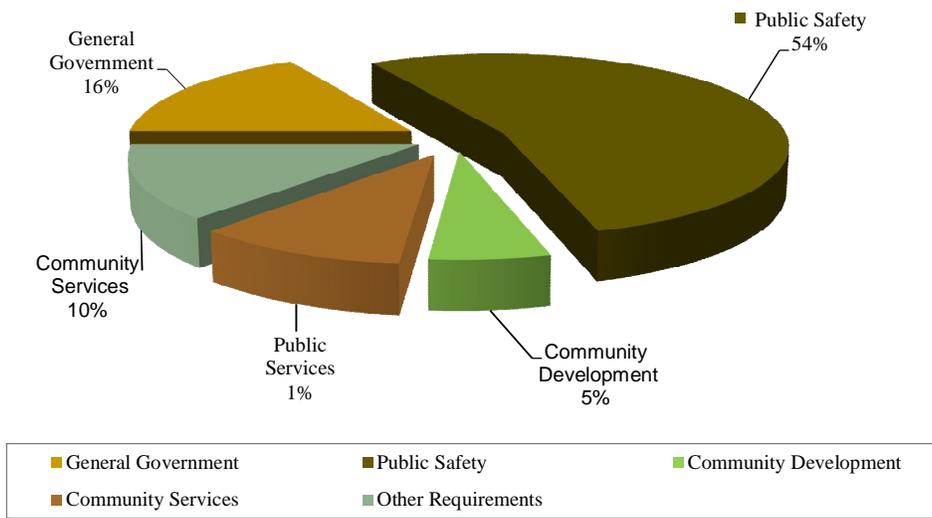
FY 2012 Revenues By Source
\$11,928,431



Property Taxes	\$6,652,555	Sales Taxes	\$1,786,545	Franchise Taxes	\$1,381,000
Permits & Licenses	\$405,400	Fines & Forfeitures	\$474,000	Other Revenue & Taxes	\$486,410
Intragovernmental	\$742,521				



General Fund
FY 2012 Estimated Expenditures By Function
\$11,901,369



- **General Government** expenditures total \$1,991,036; Departments in this category are City Council, City Clerk, City Attorney, City Manager, Finance and Economic Development.
- **Public Safety** expenditures total \$6,409,219; Departments in this category are Police and Fire.
- **Community Development** expenditures total \$705,273; Programs in this category are Engineering and Inspections.
- **Community Services** expenditures total \$1,245,885; Departments in this category are Parks and Recreation Department and the City Library.
- **Other Requirements** expenditures total \$1,549,956; This category accounts for General Fund expenditures related to the annual audit, health and general insurance, interfund transfers and debt interest payments.





Alvin City Council
Fiscal Year 2011-2012

Gary Appelt, Mayor

Scott Reed, Councilmember District A

Eileen Cross, Councilmember District B

Jim Landriault, Councilmember District C

Roger Stuksa, Councilmember District D

Greg Bullard, Councilmember District E

Charles Batty III, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



Mayor & City Council

The City Council consists of a Mayor and seven Councilmembers and is the elected governing body of the City of Alvin. The Mayor and two Councilmembers are elected at large; other Councilmembers are elected to serve one of five municipal voting districts. In all cases, election is by majority. The Mayor and Councilmembers serve staggered three year terms and may serve no more than three (3) terms of office (inclusive of unexpired terms) nor shall the tenure of office exceed nine (9) years.



Mayor & City Council

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	29,066	30,680
2000	Materials and Supplies	5,500	9,600
3000	Contractual Services	14,650	16,562
Total		\$ 49,216	\$ 56,842

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

Financial Highlights

Fiscal year 2011/2012 budget reflects increases in supplies and professional development services.

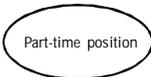
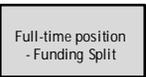
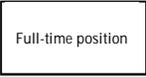
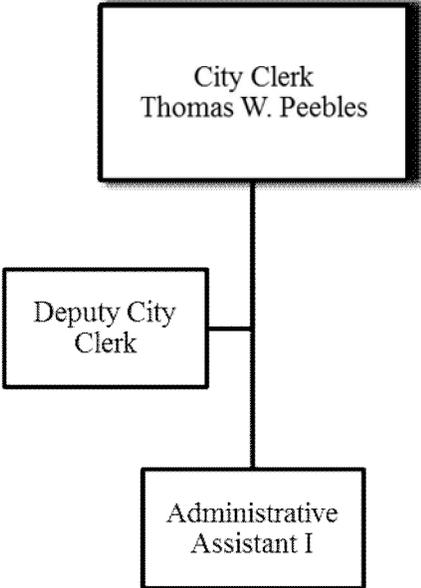


111 - General Fund/Mayor & City Council

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
1001-00-1010	Monthly Stipend	24,200	26,400	25,093	27,900
1001-00-1011	Social Security	1,893	2,066	1,621	2,180
1001-00-1018	Auto Allowance	550	600	600	600
	Total Personnel	26,644	29,066	27,315	30,680
Supplies					
1001-00-2100	General Office Supplies	1,421	3,600	3,600	7,700
1001-00-2125	Miscellaneous Supplies	1,773	1,900	1,828	1,900
	Total Supplies	3,194	5,500	5,428	9,600
Contractual Services					
1001-00-3100	Contract Services	9,520	9,920	8,448	9,920
1001-00-3170	Professional Development	1,392	3,500	5,655	5,362
1001-00-3190	Communications	655	700	713	750
1001-00-3210	Postage & Freight	133	530	67	530
	Total Services	11,700	14,650	14,882	16,562
	City Council	\$ 41,538	\$ 49,216	\$ 47,625	\$ 56,842



City Clerk Organizational Chart



City Clerk Department

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

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



City Clerk Department

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 184,834	\$ 187,890
2000	Materials and Supplies	1,025	1,035
3000	Contractual Services	34,215	45,046
Total		\$ 220,074	\$ 233,971

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

Financial Highlights

Fiscal year 2011/2012 budget reflects increases for COLA adjustments and funding for the purchase of a Records Management program.

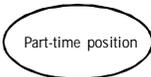
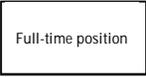
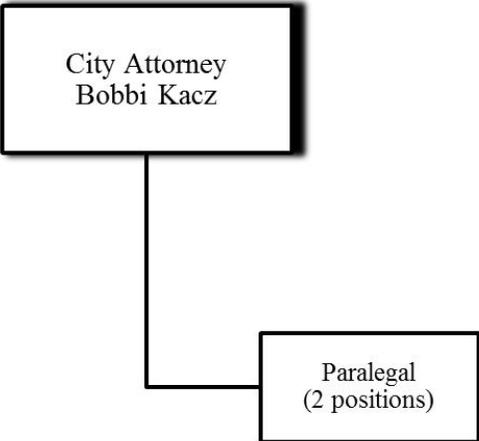


111 - General Fund/City Clerk

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
1002-00-1001	Salaries	137,612	139,872	140,474	140,921
1002-00-1005	Overtime	0	700	0	700
1002-00-1006	Longevity	6,660	7,134	6,871	7,423
1002-00-1009	TMRS	19,400	21,954	21,532	23,568
1002-00-1011	Social Security	11,072	11,575	10,855	11,678
1002-00-1018	Auto Allowance	3,655	3,600	3,614	3,600
	Total Personnel	178,400	184,834	183,345	187,890
Supplies					
1002-00-2100	General Office Supplies	777	1,000	868	1,000
1002-00-2125	Miscellaneous Supplies	25	25	35	35
	Total Supplies	802	1,025	903	1,035
Contractual Services					
1002-00-3100	Contract Services	5,781	9,000	5,037	19,000
1002-00-3170	Professional Development	851	1,034	988	1,000
1002-00-3180	Dues & Membership	460	470	470	475
1002-00-3190	Communications	1,759	1,980	1,816	2,416
1002-00-3210	Postage & Freight	154	300	160	300
1002-00-3230	Advertising	8,093	10,816	9,459	10,000
1002-00-3235	Election	5,905	9,760	6,901	11,000
1002-00-3240	Recording Fees	238	620	112	620
1002-00-3254	Surety & Fidelity Bond	0	135	123	135
1002-00-3260	Machinery & Equipment Maint	0	100	88	100
	Total Services	23,240	34,215	25,154	45,046
	City Clerk	\$ 202,442	\$ 220,074	\$ 209,403	\$ 233,971



City Attorney Organizational Chart



City Attorney Department

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

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



City Attorney Department

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 268,012	\$ 292,250
2000	Materials and Supplies	6,750	6,750
3000	Contractual Services	74,913	80,247
Total		\$349,675	\$379,247

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

Financial Highlights

Fiscal year 2011/2012 budget reflects increases for COLA adjustments and additional funding for contractual services related to redistricting.

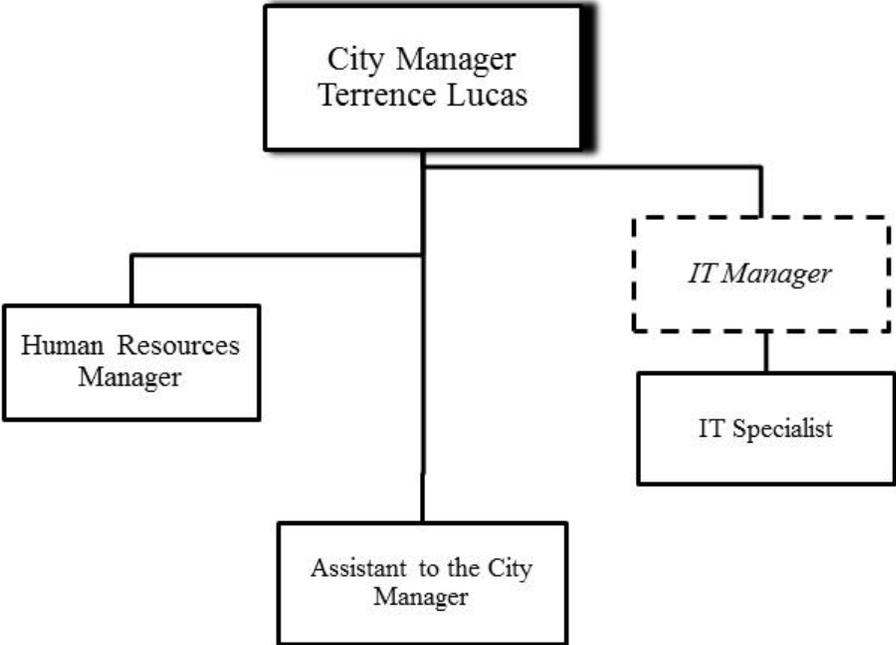


111 - General Fund/City Attorney

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
1003-00-1001	Salaries	154,914	210,430	212,307	228,145
1003-00-1005	Overtime	0	750	0	750
1003-00-1006	Longevity	1,148	1,205	1,214	1,482
1003-00-1009	TMRS	21,071	32,192	31,492	36,682
1003-00-1011	Social Security	12,509	16,973	16,406	17,991
1003-00-1018	Auto Allowance	4,874	6,462	6,526	7,200
	Total Personnel	194,517	268,012	267,944	292,250
Supplies					
1003-00-2100	General Office Supplies	4,975	6,250	5,790	6,250
1003-00-2125	Miscellaneous Supplies	191	500	550	500
	Total Supplies	5,166	6,750	6,340	6,750
Contractual Services					
1003-00-3100	Contract Services	234	9,666	9,510	15,000
1003-00-3120	Legal Services	92,910	55,339	33,761	55,339
1003-00-3130	Court Costs	76	2,500	382	2,500
1003-00-3170	Professional Development	1,883	3,800	3,750	3,800
1003-00-3180	Dues & Memberships	305	600	600	600
1003-00-3190	Communications	1,948	2,508	2,321	2,508
1003-00-3210	Postage & Freight	209	300	259	300
1003-00-3260	Machinery & Equipment Maint	45	200	100	200
1003-00-3290	Technology Services	2,735	0	0	0
	Total Services	100,345	74,913	50,683	80,247
	City Attorney	\$ 300,027	\$ 349,675	\$ 324,967	\$ 379,247



City Manager Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



City Manager Department

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

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



City Manager Department

Programs	Amended Budget 2010/2011	Budget 2011/2012
City Manager	\$ 255,687	\$ 263,353
Human Resources	0	93,730
Information Technology	0	230,080
Totals	\$ 255,687	\$ 587,163

Financial Highlights

In FY 2011/2012 the Human Resources & IT programs were moved under the direction of the City Manager. In addition, the personnel services funding for the Administrative Assistant II, under the EDC Department, is split as follows; 1/3 Human Resources, 1/3 EDC and 1/3 Convention Visitors Bureau. Also, increases for COLA adjustments and technology services have been included in the current budget.



City Manager Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	224,254	229,643
2000	Materials and Supplies	348	1,500
3000	Contractual Services	31,085	32,210
Total		\$ 255,687	\$ 263,353

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



111 - General Fund/City Manager

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
1004-00-1001	Salaries	199,693	168,429	167,689	171,227
1004-00-1005	Overtime	2,859	3,200	4,215	3,200
1004-00-1006	Longevity	3,423	4,745	4,763	4,937
1004-00-1009	TMRS	27,963	26,636	26,247	28,806
1004-00-1011	Social Security	15,656	14,044	11,399	14,273
1004-00-1018	Auto Allowance	6,157	7,200	7,228	7,200
	Total Personnel	255,750	224,254	221,541	229,643
Supplies					
1004-00-2100	General Office Supplies	239	248	248	1,000
1004-00-2125	Miscellaneous Supplies	71	100	75	500
	Total Supplies	310	348	323	1,500
Contractual Services					
1004-00-3100	Contract Services	0	22,911	21,390	0
1004-00-3170	Professional Development	480	6,500	6,100	3,000
1004-00-3175	Emergency Management	0	0	0	6,300
1004-00-3176	Emergency MGMT Communications	0	0	0	19,200
1004-00-3180	Dues & Memberships	0	0	0	1,300
1004-00-3190	Communications	1,590	1,624	1,731	2,360
1004-00-3210	Postage & Freight	11	50	50	50
	Total Services	2,080	31,085	29,271	32,210
	City Manager	\$ 258,141	\$ 255,687	\$ 251,135	\$ 263,353



Human Resources Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 60,446	\$ 73,480
2000	Materials and Supplies	700	700
3000	Contractual Services	18,158	19,550
Total		\$ 79,304	\$ 93,730

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

- *The Personnel Services budget for Human Resources was increased this fiscal year. It includes 1/3 funding of the Economic Development Administrative Assistant II position.*



111 - General Fund/Human Resources Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
2503-00-1001	Salaries	47,521	47,882	48,066	57,900
2503-00-1006	Longevity	1,467	1,604	1,545	1,796
2503-00-1009	TMRS	6,425	7,175	7,076	9,217
2503-00-1011	Social Security	3,773	3,785	3,719	4,567
	Total Personnel	59,186	60,446	60,406	73,480
Supplies					
2503-00-2100	General Office Supplies	138	500	500	500
2503-00-2125	Miscellaneous Supplies	0	200	100	200
	Total Supplies	138	700	600	700
Contractual Services					
2503-00-3100	Contract Services	2,274	11,000	10,860	12,000
2503-00-3160	Med Services/Pre-Employment	2,610	4,500	4,060	4,500
2503-00-3170	Professional Development	725	1,368	750	1,500
2503-00-3180	Dues & Memberships	295	200	180	200
2503-00-3190	Communications	648	600	693	850
2503-00-3210	Postage & Freight	77	250	70	250
2503-00-3220	Printing Services	0	100	0	100
2503-00-3230	Advertising	50	140	0	150
	Total Services	6,679	18,158	16,613	19,550
	Human Resources Program	\$ 66,003	\$ 79,304	\$ 77,618	\$ 93,730



Information Technology Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	60,085	60,516
2000	Materials and Supplies	34,350	5,250
3000	Contractual Services	117,889	164,314
Total		\$ 212,324	\$ 230,080

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
IT Specialist	14	1	1
Total		1	1

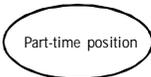
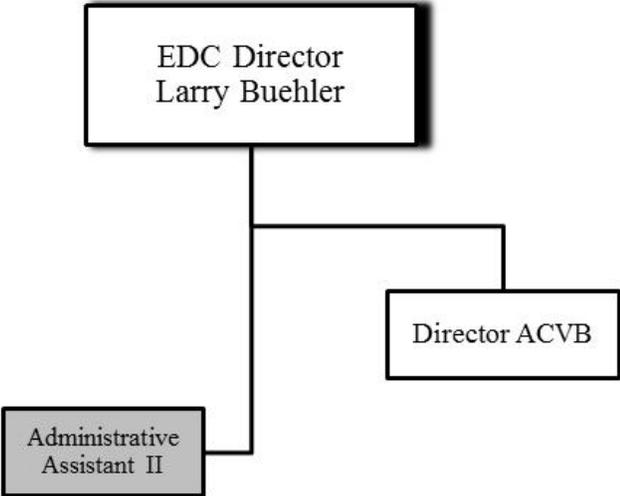


111 - General Fund/Information Technology Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
2505-00-1001	Salaries	75,378	48,745	48,745	48,696
2505-00-1005	Overtime	1,777	0	0	0
2505-00-1006	Longevity	1,699	440	440	468
2505-00-1009	TMRS	10,349	7,137	7,008	7,591
2505-00-1011	Social Security	6,125	3,763	3,764	3,761
	Total Personnel	95,328	60,085	59,956	60,516
Supplies					
2505-00-2100	General Office Supplies	668	1,000	700	2,000
2505-00-2125	Miscellaneous Supplies	2,527	2,660	2,001	3,250
2505-00-2150	Computer Replacement & Supplies	12,615	30,690	21,500	0
	Total Supplies	15,810	34,350	24,201	5,250
Contractual Services					
2505-00-3100	Contract Services	43,038	31,500	31,500	31,500
2505-00-3170	Professional Development	2,833	2,000	2,790	5,500
2505-00-3190	Communications	3,751	4,548	3,785	3,870
2505-00-3210	Postage & Freight	69	50	50	50
2505-00-3260	Machinery & Equipment Maint	750	2,800	1,200	3,500
2505-00-3290	Technology Services	84,438	76,991	76,991	119,894
	Total Services	134,878	117,889	116,316	164,314
Capital Outlay					
2505-00-4200	Computer Systems	10,251	0	0	0
	Total Capital Outlay	10,251	0	0	0
	Information Technology Program	\$ 256,266	\$ 212,324	\$ 200,473	\$ 230,080



Economic Development Organizational Chart



Economic Development Department

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.)

- Finalize agreement with BNSF on lease of corner of Gordon & Willis for beautification improvements



Economic Development Department

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 129,342	\$ 118,760
2000	Materials & Supplies	2,249	1,500
3000	Contractual Services	24,925	30,035
Total		\$ 156,516	\$ 150,295

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Economic Development	V	1	1
Administrative Assistant II	7	1	1
Total		2	2

Financial Highlights

Fiscal year 2011/2012 budget reflects an overall decrease. The Administrative Assistant II Personnel Services funding was split this fiscal year as follows; 1/3 Human Resources program, 1/3 Economic Development Department and 1/3 Convention Visitors Bureau (Special Revenue Fund 121). Also, included in the current budget are COLA adjustments.

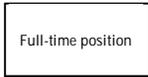
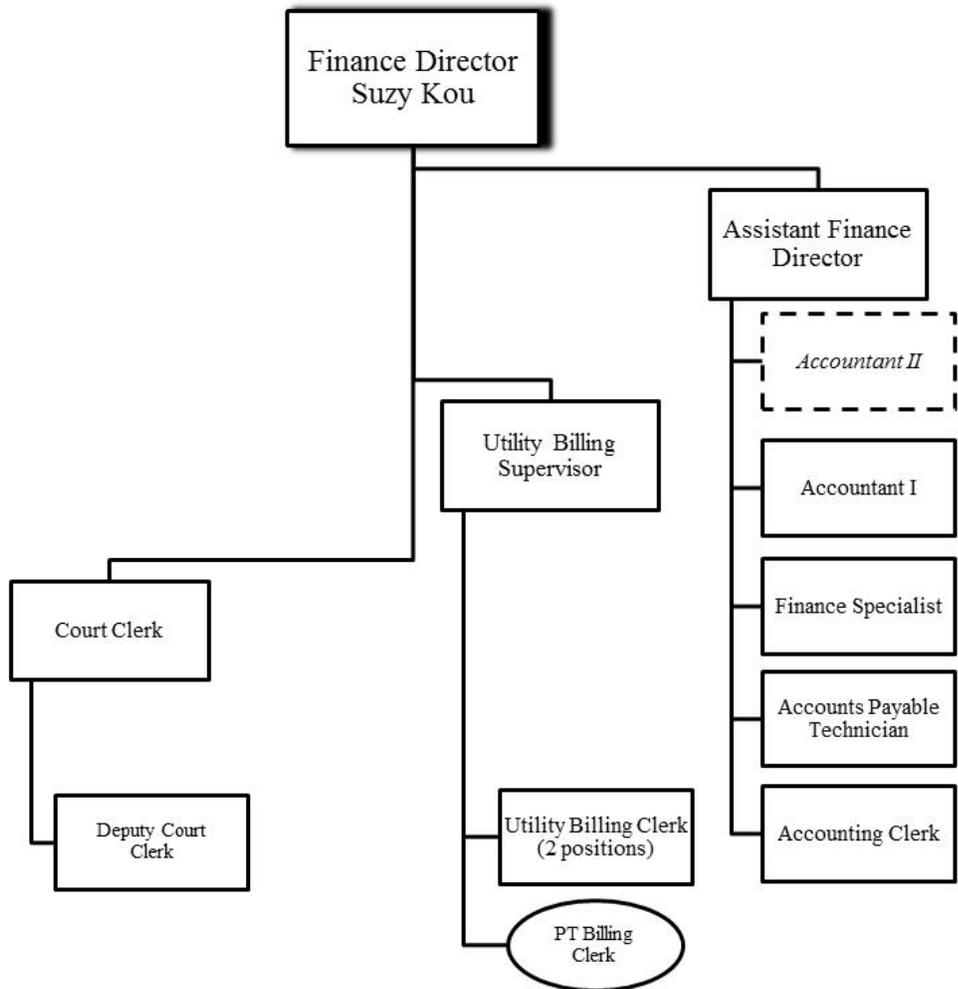


111 - General Fund/Economic Development

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
1005-00-1001	Salaries	102,616	100,551	103,689	91,050
1005-00-1006	Longevity	429	574	598	632
1005-00-1009	TMRS	14,105	15,329	15,564	14,897
1005-00-1011	Social Security	8,543	8,088	8,216	7,381
1005-00-1018	Auto Allowance	4,494	4,800	4,822	4,800
	Total Personnel	130,186	129,342	132,889	118,760
Supplies					
1005-00-2100	General Office Supplies	1,851	2,249	1,172	1,000
1005-00-2125	Miscellaneous Supplies	133	0	0	500
		1,984	2,249	1,172	1,500
Contractual Services					
1005-00-3100	Contract Services	1,030	0	0	3,300
1005-00-3170	Professional Development	10,780	9,250	8,729	12,350
1005-00-3180	Dues & Memberships	12,788	7,945	6,895	5,805
1005-00-3190	Communications	2,490	2,780	2,700	2,730
1005-00-3210	Postage & Freight	140	250	149	250
1005-00-3225	Promotional Marketing	4,353	4,700	4,700	5,600
	Total Services	31,582	24,925	23,172	30,035
	Economic Development	\$ 163,752	\$ 156,516	\$ 157,234	\$ 150,295



Finance Department Organizational Chart



Finance Department

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

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



Finance Department

Programs	Amended Budget 2010/2011	Budget 2011/2012
Accounting	\$ 360,945	\$ 366,173
Municipal Court	121,773	124,510
Human Resources	79,304	0
City Hall	106,625	92,835
Information Technology	212,324	0
Totals	\$ 880,971	\$ 583,518

Financial Highlights

In FY 2011/2012 the overall budget reflects a significant decrease. This is mainly due to the reclassification of the Human Resources & IT programs, which have been moved under the direction of the City Manager. Increases for COLA adjustments have been included in the current budget.



Accounting Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 334,813	\$ 340,573
2000	Materials and Supplies	5,500	5,300
3000	Contractual Services	20,632	20,300
Total		\$ 360,945	\$ 366,173

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
Director of Finance	V	1	1
Assistant Finance Director	IV	1	1
Accountant I	12	1	1
Finance Specialist	9	1	1
Accounts Payable Technician	8	1	1
Accounting Clerk	5	1	1
Total		6	6



111 - General Fund/Accounting Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
2501-00-1001	Salaries	259,031	262,731	254,317	266,109
2501-00-1005	Overtime	0	0	22	0
2501-00-1006	Longevity	6,262	6,823	6,478	6,977
2501-00-1009	TMRS	35,269	40,373	37,722	42,720
2501-00-1011	Social Security	20,593	21,286	19,478	21,167
2501-00-1018	Auto Allowance	3,655	3,600	3,614	3,600
	Total Personnel	324,811	334,813	321,631	340,573
Supplies					
2501-00-2100	General Office Supplies	4,810	4,000	3,875	4,000
2501-00-2125	Miscellaneous Supplies	629	1,500	1,500	1,300
	Total Supplies	5,439	5,500	5,375	5,300
Contractual Services					
2501-00-3100	Contract Services	2,362	2,000	4,816	2,000
2501-00-3170	Professional Development	1,243	5,332	5,300	4,200
2501-00-3180	Dues & Memberships	785	1,100	1,208	700
2501-00-3190	Communications	5,395	5,400	5,530	5,500
2501-00-3210	Postage & Freight	2,384	2,900	2,531	3,000
2501-00-3220	Printing Services	3,034	3,000	2,760	4,000
2501-00-3254	Surety, Fidelity Bonds	200	200	200	200
2501-00-3260	Machinery & Equipment Maint	311	700	480	700
	Total Services	15,714	20,632	22,825	20,300
	Accounting Program	\$ 345,963	\$ 360,945	\$ 349,831	\$ 366,173



Municipal Court Program

The Mission of the Municipal Court is to accurately, expeditiously, and courteously perform the clerical and ministerial duties required in the due process adjudication of misdemeanor violations of the law and ordinances filed in the Municipal Court of the City of Alvin. The Municipal Court is responsible for processing and recording all traffic violations and other misdemeanor charges. The Court compiles statistical reports for the Texas Judicial Council and reports all moving traffic violations to the Texas Department of Public Safety. The Juvenile Case Manager position, under the supervision of the Municipal Court Clerk, is to assist the court in administering the court's juvenile docket, performs customer service providing routine clerical duties to assist the Municipal Court Clerk in maintaining accurate and complete Municipal Court records; assist in reviewing court orders in juvenile cases; performs related work as required. Incumbent will perform point-of-contact with juveniles, parents, guardians of defendants, and defendants.

2010-2011 BUDGET YEAR GOALS & ACHIEVEMENTS

<u>Goals</u>	<u>Status</u>
State Certification Deputy Court Clerk achieved Level II Certified Court Clerk Certification Jan, 2011.	COMPLETED
Current Court Procedures Manual Update the Court Procedure Manual for Court Clerks and Judicial Staff to comply with legislation and upgrades.	COMPLETED
Warrant Roundup Participation in the Great Texas Warrant Roundup (5th year). Using CTY calling system.	COMPLETED
Beta Site for Incode Court Software Implement testing of new Incode Court Software program as a Beta Site for Version X.	July 2011

2011-2012 BUDGET YEAR GOALS

<u>Goals</u>	<u>Projected Completion Date</u>
Go Live - New Incode Court Software Implement use of new Incode Court Software program for Version X.	November 2011
Go Live – New Auto Cite Software Upgrade the AutoCite Software to .net and upgrade the programs functions.	December 2011
Warrant Roundup Participation in the Great Texas Warrant Roundup (6th year) also use CTY calling system.	March 2012
New Court Procedures Manual Write New Court Procedure Manual for Court Clerks and Judicial Staff to comply with Version X Court Software Program and New Legislative Changes.	July 2012

PERFORMANCE INDICATORS (as of 5/2011)

	<u>Pending</u>	<u>Completed</u>
OCA Reporting	5	7
2010-2011 Year Goals	1	3
Required Annual Training	2	2



Municipal Court Program

CATEGORY		AMENDED	
		BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 107,985	\$ 109,660
2000	Materials and Supplies	2,200	2,500
3000	Contractual Services	11,588	12,350
Total		\$ 121,773	\$ 124,510

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



111 - General Fund/Municipal Court Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
2502-00-1001	Salaries	65,111	65,671	65,912	66,323
2502-00-1005	Overtime	0	0	0	0
2502-00-1006	Longevity	1,693	1,920	1,866	2,113
2502-00-1009	TMRS	8,762	9,800	9,667	10,566
2502-00-1011	Social Security	6,357	6,978	6,290	7,042
2502-00-1019	Municipal Judge Retainer	21,648	23,616	23,616	23,616
	Total Personnel	103,571	107,985	107,351	109,660
Supplies					
2502-00-2100	General Office Supplies	2,077	1,900	1,749	2,000
2502-00-2125	Miscellaneous Supplies	287	300	298	500
	Total Supplies	2,364	2,200	2,047	2,500
Contractual Services					
2502-00-3100	Contract Services	0	600	0	600
2502-00-3130	Court Costs	216	1,200	372	1,200
2502-00-3170	Professional Development	2,193	2,000	2,593	2,500
2502-00-3180	Dues & Memberships	1,068	1,168	813	1,200
2502-00-3190	Communications	1,986	1,995	2,040	2,050
2502-00-3210	Postage & Freight	3,332	4,200	3,834	4,200
2502-00-3220	Printing Services	216	250	214	300
2502-00-3254	Surety, Fidelity Bonds	0	100	100	100
2502-00-3260	Machinery & Equipment Maint	100	75	0	200
	Total Services	9,111	11,588	9,966	12,350
	Municipal Court Program	\$ 115,046	\$ 121,773	\$ 119,364	\$ 124,510



City Hall Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
2000	Materials and Supplies	8,000	7,300
3000	Contractual Services	88,625	85,535
4000	Capital Outlay	10,000	0
Total		\$ 106,625	\$ 92,835

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

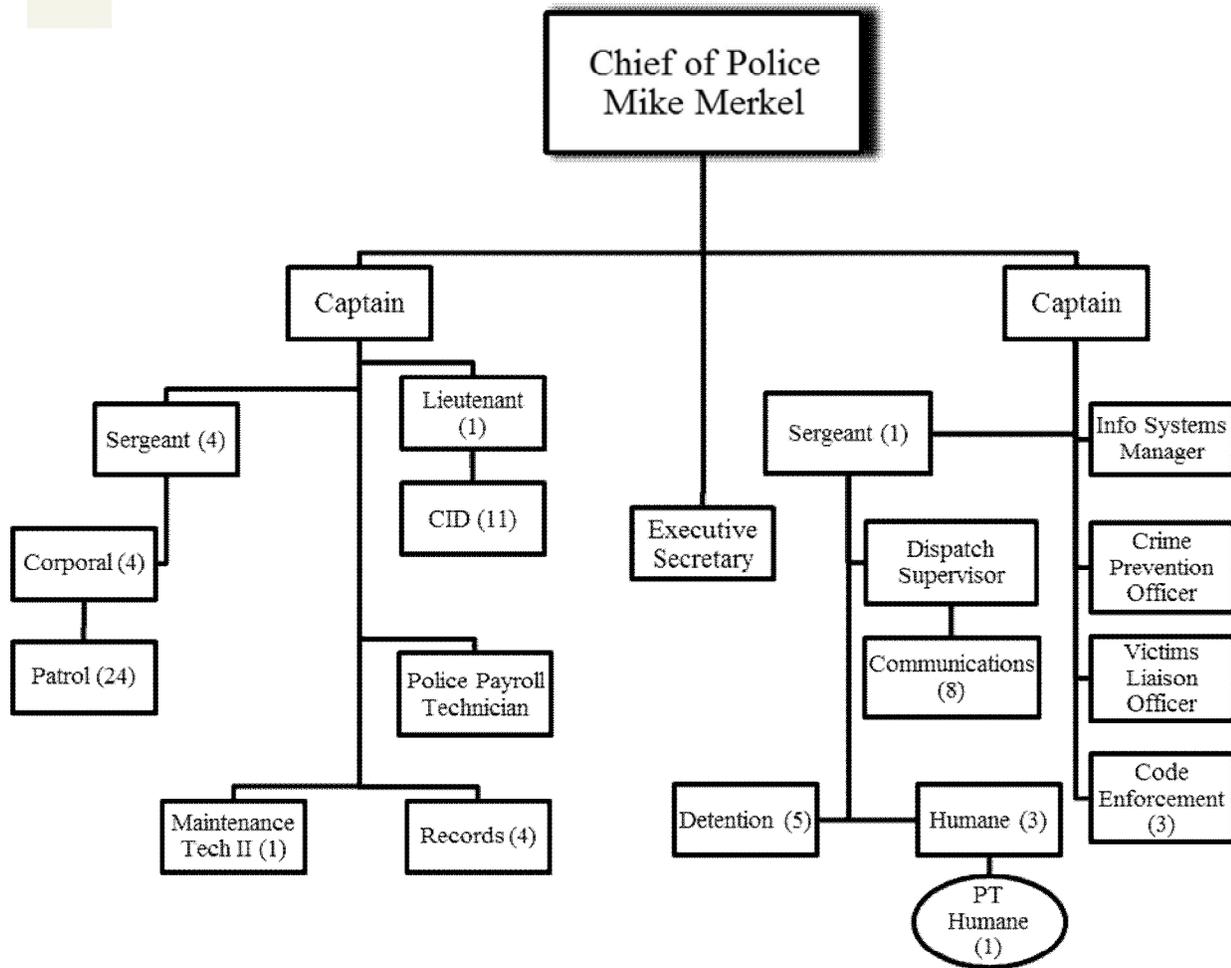


111 - General Fund/City Hall Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Supplies					
2504-00-2125	Miscellaneous Supplies	2,271	3,675	2,700	2,500
2504-00-2200	Foods	992	1,188	872	2,000
2504-00-2275	Program Supplies	3,773	3,138	2,500	2,800
	Total Supplies	7,036	8,000	6,072	7,300
Contractual Services					
2504-00-3190	Communications	9,224	12,800	8,915	10,750
2504-00-3200	Utilities	28,301	24,825	24,439	30,785
2504-00-3240	Recording Fees	2,100	3,000	2,400	3,000
2504-00-3260	Machinery & Equipment Maint	11,377	19,500	15,000	13,500
2504-00-3270		65,922	28,500	21,500	27,500
	Total Services	116,924	88,625	72,254	85,535
Capital Outlay					
2504-00-4100	Building & Property	7,143	10,000	9,833	0
	Total Capital Outlay	7,143	10,000	9,833	0
	City Hall Program	\$ 131,103	\$ 106,625	\$ 88,159	\$ 92,835



Police Department Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



Police Department

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

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

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

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

<u>Goals</u>	<u>Target Completion Date</u>	<u>Percent Complete</u>
Design & Implement a Patrol Performance Standard of Measures.		
• Identify activity measures relevant to the Patrol sector	9/30/2012	0%
• Design an effective monthly reporting mechanism for supervisors	9/30/2012	0%
Reduce Overtime Expenses		
• Patrol Division	9/30/2012	0%
• CID	9/30/2012	0%
• Civilian Employees	9/30/2012	0%
Reduce Traffic Accidents		
• Directed enforcement at identified problem areas	9/30/2012	0%
• Administration of Red Light Camera Violation Verifications	9/30/2012	0%
Continue "Zero-Tolerance" Policy on Youth/Street Gang Activity and utilize Street Crimes Officers in this Effort		
• Special Crimes officers to reduce reported gang membership	9/30/2012	0%
Reduce Training Costs per Officer		
• Initiate in-house training opportunities for mandated courses	9/30/2012	0%
Increase Specialized Training		
• Computer-based criminal investigations	9/30/2012	0%
• White-collar crime investigations	9/30/2012	0%
• Child Predator investigations	9/30/2012	0%
Simplify Promotional Processes		
• Develop & implement simplified Promotional guidelines	9/30/2012	0%
Design & construct additional parking spaces for Police Facility personnel.		
• Create an additional 6-8 parking spaces for police employees	9/30/2012	0%



Police Department

CATEGORY	AMENDED BUDGET	
	2010/2011	2011/2012
1000 Personnel Services	\$ 4,608,641	\$ 4,850,914
2000 Materials and Supplies	193,200	213,600
3000 Contractual Services	676,715	621,169
4000 Capital Outlay	31,235	0
Total	\$ 5,509,791	\$ 5,685,683

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Police Chief	V	1	1
Police Captain	*	2	2
Police Lieutenant	*	1	1
Police Sergeant	*	5	5
ID Officer	*	1	1
Corporal	*	4	4
Detectives	*	9	9
Patrol Officer	*	24	24
Crime Prevention Officer	*	1	1
Warrant Officer	*	1	1
Information System Manager	*	1	1
Executive Secretary	9	1	1
Crime Victim Liason	8	1	1
Communications Supervisor	10	1	1
Humane Officer	7	3	3
Communication Officer	8	8	8
Detention Officers	8	5	5
Records Technicians	7	4	4
Building Maintenance Tech II	9	1	1
Police Payroll Technician	8	1	1
Humane Officer (P/T)		0.5	0.5
** Code Enforcement Officers	8	2	3
Total		77.5	78.5

* Pay plan is based on Collective Bargaining Agreement

** A new Code Enforcement Officer position has been created.

Financial Highlights

FY 2011/12 budget reflects an increase. Attributing to the increase were 1) addition of one full-time Code Enforcement Officer 2) COLA adjustments 3) Council approved CBA adjustments and 4) re-calculation of the vehicle replacement accruals. No capital outlay funding was requested for the current year.



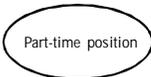
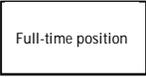
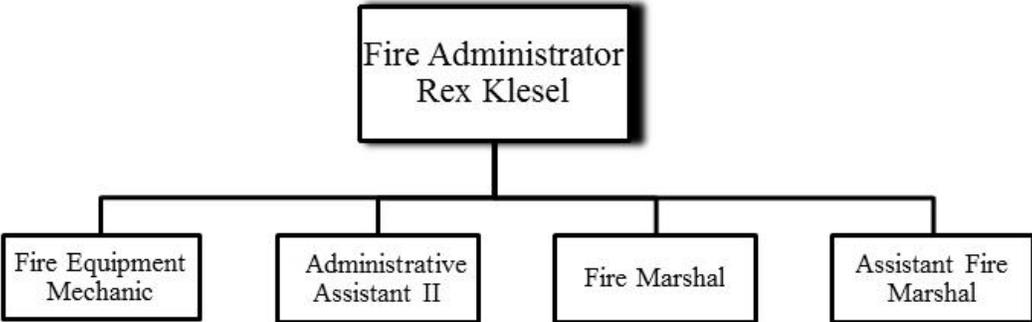
Annual Budget 2011/2012

111 - General Fund/Police Department

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
3501-00-1001	Salaries	3,448,003	3,440,040	3,384,471	3,538,078
3501-00-1005	Overtime	195,307	102,520	183,230	175,000
3501-00-1006	Longevity	64,120	70,062	64,281	77,000
3501-00-1009	TMRS	506,613	553,392	540,080	608,075
3501-00-1011	Social Security	293,644	291,743	275,823	301,157
3501-00-1014	Clothing Allowance	9,300	9,300	8,700	9,300
3501-00-1016	Certification & Education Pay	38,873	39,320	40,406	39,320
3501-00-1017	Equipment Allowance	104,144	102,264	104,548	102,984
	Total Personnel	4,660,004	4,608,641	4,601,539	4,850,914
Supplies					
3501-00-2100		8,100	6,600	4,703	7,000
3501-00-2125	Miscellaneous Supplies	24,675	16,800	15,877	18,000
3501-00-2150	Computer Replacement & Supply	22,956	14,800	12,400	15,000
3501-00-2175	Janitorial Supplies	5,186	5,000	4,300	4,000
3501-00-2200	Foods	5,759	6,700	5,700	5,500
3501-00-2225	Medical Supplies	0	500	95	500
3501-00-2250	Uniform & Apparel	20,801	15,333	15,000	17,500
3501-00-2300	Vehicle & Equipment	2,151	1,000	439	1,000
3501-00-2301	Motor Vehicle Fuel	107,101	106,467	136,313	128,000
3501-00-2325	Ammunition	21,233	15,000	15,000	14,600
3501-00-2350	Safety Equipment	3,844	5,000	6,574	2,500
	Total Supplies	221,807	193,200	216,400	213,600
Contractual Services					
3501-00-3100	Contract Services	9,029	11,500	18,325	11,500
3501-00-3170	Professional Development	25,480	19,667	24,155	20,000
3501-00-3175	Emergency MGMT Training	3,838	0	325	0
3501-00-3176	Emergency MGMT CTY	16,000	0	0	0
3501-00-3180	Dues & Memberships	2,672	3,000	2,948	2,500
3501-00-3190	Communications	82,390	78,140	82,000	82,900
3501-00-3200	Utilities	104,040	115,535	110,500	107,777
3501-00-3210	Postage & Freight	6,617	1,600	4,408	1,600
3501-00-3220	Printing Services	5,489	1,689	1,320	2,000
3501-00-3250	General Insurance	23,402	22,037	21,283	22,478
3501-00-3260	Machinery & Equipment Maint	23,376	33,100	27,750	33,100
3501-00-3270	Buildings/Grounds Maint	57,323	19,500	18,324	14,500
3501-00-3290	Technology Services	65,362	52,000	53,000	76,050
3501-00-3300	Special Investigations	3,179	7,000	3,500	2,000
3501-00-3305	Special Programs	17,800	18,000	13,812	14,600
3501-00-3310	Wrecker Fees	173	450	223	450
3501-00-3330	Animal Control	29,633	34,000	25,027	30,000
3501-00-3510	Vehicle Repairs	20,128	27,500	14,777	27,500
3501-00-3540	Vehicle Maintenance Fees	137,828	118,195	118,195	123,833
3501-00-3550	Vehicle Replacement Accruals	116,955	113,802	113,802	48,381
	Total Services	750,712	676,715	653,673	621,169
Capital Outlay					
3501-00-4200	Computer Systems	0	31,235	31,235	0
	Total Capital Outlay	0	31,235	31,235	0
	Police Department	5,632,524	5,509,791	5,502,847	5,685,683



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 Equipment Mechanic, 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.

FY 2011/2012 Goals:

- ❖ Implement 2010 Fire Recruitment and Retention Grant
- ❖ Apply for 2012 AFG – Assistance to Firefighters Grant
- ❖ Research Rescue Truck Replacement



Fire Department

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 283,287	\$ 288,723
2000	Materials and Supplies	72,626	82,312
3000	Contractual Services	338,479	352,501
Total		\$694,392	\$723,536

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fire Department Administrator	V	1	1
Fire Equipment Mechanic	8	1	1
Fire Marshal	12	1	1
Assistant Fire Marshal	9	1	1
Administrative Assistant II	7	1	1
Total		5	5

Financial Highlights

FY 2011/12 budget includes COLA adjustments, and increases in materials and contractual services.

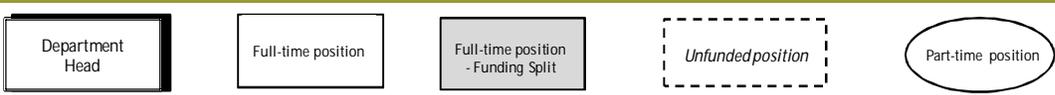
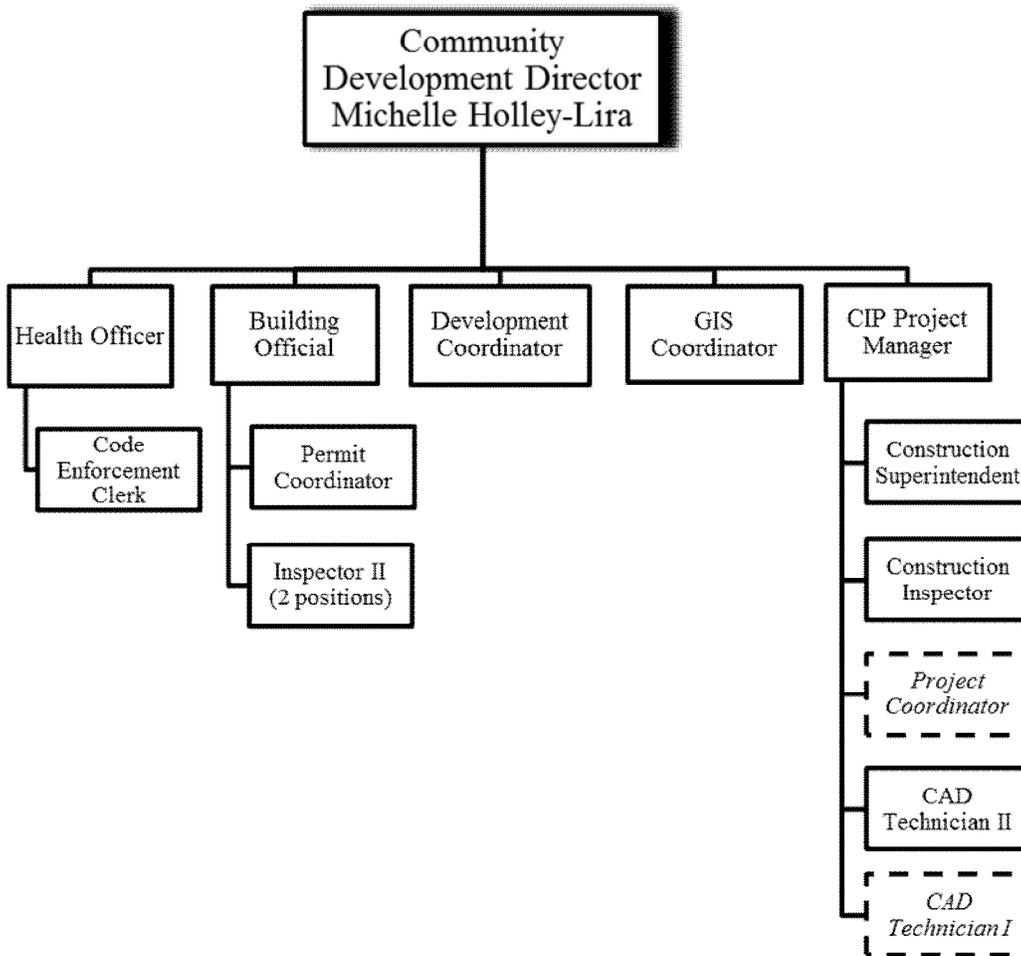


111 - General Fund/Fire Department

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
3502-00-1001	Salaries	216,996	217,223	218,507	219,407
3502-00-1005	Overtime	4,980	5,000	4,427	5,000
3502-00-1006	Longevity	5,486	6,395	5,947	6,876
3502-00-1009	TMRS	29,986	33,648	32,944	36,216
3502-00-1010	Monthly Stipend	200	1,200	1,200	1,200
3502-00-1011	Social Security	17,611	17,741	16,888	17,944
3502-00-1017	Equipment Allowance	2,032	2,080	2,088	2,080
	Total Personnel	277,291	283,287	282,001	288,723
Supplies					
3502-00-2100	General Office Supplies	2,835	2,812	1,500	4,812
3502-00-2125		4,898	11,920	4,462	8,920
3502-00-2175	Janitorial Supplies	1,161	1,400	1,400	1,400
3502-00-2225	Medical Supplies	833	600	600	600
3502-00-2250	Uniform & Apparel	33,734	23,493	22,989	23,493
3502-00-2275	Program Supplies	8,527	7,514	6,790	8,000
3502-00-2300	Vehicle & Equipment Supplies	14,262	8,887	8,824	15,887
3502-00-2301	Motor Vehicle Fuel	13,882	16,000	15,845	19,200
	Total Supplies	80,132	72,626	62,409	82,312
Contractual Services					
3502-00-3100	Contract Services	6,723	4,148	2,300	6,148
3502-00-3120	Legal Services	179	200	200	200
3502-00-3160	Medical Services -Pre Emp.	706	1,500	650	1,500
3502-00-3170	Professional Development	21,496	24,877	23,965	24,877
3502-00-3180	Dues & Memberships	4,079	3,200	3,041	3,500
3502-00-3190	Communications	23,113	23,990	22,662	25,800
3502-00-3200	Utilities	37,685	40,134	35,422	38,098
3502-00-3210	Postage & Freight	317	650	350	650
3502-00-3220	Printing Services	157	300	165	300
3502-00-3250	General Insurance	24,004	16,089	18,214	16,601
3502-00-3260	Machinery & Equipment Maint	15,362	26,146	19,033	37,530
3502-00-3270	Building/Grounds Maint	18,123	11,964	10,652	11,964
3502-00-3310	Wrecker Fees	0	335	0	335
3502-00-3340	Pension Contribution	97,245	96,600	96,600	99,600
3502-00-3430	Miscellaneous Services	1,565	200	100	200
3502-00-3510	Vehicle Repairs	13,600	32,500	33,000	25,000
3502-00-3540	Vehicle Maintenance Fees	33,727	34,211	34,211	32,768
3502-00-3550	Vehicle Replacement Accruals	17,695	21,435	21,435	27,430
	Total Services	315,775	338,479	322,000	352,501
	Fire Department	\$ 673,197	\$ 694,392	\$ 666,410	\$ 723,536



Community Development Organizational Chart



Community Development Department

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

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

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

FY 2011/2012 Goals:

- Update the Impact Fee Improvement Plan and evaluate the current Impact Fee Schedule.
- Submit applications to obtain SRL grants to buyout two repetitive flood loss properties.
- Revise the Corridor Overlay Ordinance to make it easier to understand and implement.
- Continue with the Manufactured Home Park yearly inspection program.
- Design and Construct several in-house projects with the Capital Projects Group including the rehab of South Street, Ryan Drive Bridge Replacement, CDBG funded Waterline Replacement, and the Downtown Sidewalk Project.



Community Development Department

Programs	Amended Budget 2010/2011	Budget 2011/2012
Engineering	317,019	419,948
Inspections	\$ 276,540	\$ 285,325
Totals	\$ 593,559	\$ 705,273

Financial Highlights

FY 2011/2012 budget reflects the reorganization of the Community Development Department. The Project Coordination program was merged with the Community Development program, creating the Engineering program, under the direction of the Community Development Director. The budget also reflects COLA adjustments and increases in supplies and contractual services.



Engineering Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 278,128	\$ 521,237
2000	Materials and Supplies	6,800	12,967
3000	Contractual Services	50,991	81,613
4000	Capital Outlay	0	6,667
8000	Reimbursements	(19,000)	(202,537)
Total		\$ 316,919	\$ 419,948

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Community Development Director	V	1	1
Development Coordinator	9	1	1
GIS Coordinator	12	1	1
Health Officer	11	1	1
Code Enforcement Clerk	5	1	1
** Project Manager	II	1	1
** Construction Superintendent	14	1	1
** Construction Inspector	12	1	1
*** CAD Technician II	11	0	1
*** CAD Technician	9	1	0
Total		9	9

* The Community Development Program has been eliminated. The positions of Director, Development Coordinator, GIS Coordinator and Health Officer have been transferred from the Community Development program into a new Engineering program.

** The CIP Program has been eliminated. The positions of Project Manager, Construction Superintendent, Construction Inspector and CAD Technician have been transferred from the CIP program into this new program.

*** The CAD Technician II position has been funded (NE PG 11) and CAD Technician I position has been unfunded.



111 - General Fund/Engineering Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
5001-17-1001	Salaries	171,927	218,021	220,074	408,133
5001-17-1005	Overtime	367	100	565	1,200
5001-17-1006	Longevity	2,865	4,523	4,549	9,266
5001-17-1009	TMRS	23,335	33,214	32,820	65,383
5001-17-1011	Social Security	13,591	17,511	16,688	32,395
5001-17-1017	Equipment Allowance	528	1,260	1,319	1,260
5001-17-1018	Auto Allowance	3,655	3,600	3,614	3,600
	Total Personnel	216,268	278,228	279,629	521,237
Supplies					
5001-17-2100	General Office Supplies	3,787	4,000	3,736	5,500
5001-17-2125	Miscellaneous Supplies	254	1,000	24	2,000
5001-17-2200	Foods	583	300	12	300
5001-17-2250	Uniform & Apparel	0	167	0	167
5001-17-2301	Motor Vehicle Fuel	449	1,333	1,590	5,000
	Total Supplies	5,074	6,800	5,363	12,967
Contractual Services					
5001-17-3100	Contract Services	5,650	5,000	4,370	5,000
5001-17-3170	Professional Development	325	3,383	1,967	3,300
5001-17-3180	Dues & Memberships	400	500	283	500
5001-17-3190	Communications	5,296	6,920	7,522	11,627
5001-17-3210	Postage & Freight	55	4,200	4,200	4,900
5001-17-3220	Printing Services	65	500	500	1,700
5001-17-3260	Machinery & Equipment Maint	5,602	5,550	5,000	12,700
5001-17-3290	Technology Services	16,342	16,500	11,177	18,500
5001-17-3540	Vehicle Maintenance Fees	3,066	5,395	5,395	15,796
5001-17-3550	Vehicle Replacement Accruals	1,670	3,043	3,043	7,590
	Total Services	38,472	50,991	43,457	81,613
Capital Outlay					
5001-17-4100	Building & Property	5,260	0	0	6,667
	Total Capital Outlay	5,260	0	0	6,667
Reimbursements					
5001-17-8211	Reimb from Sales Tax Fund	(163)	(10,000)	0	(171,220)
5001-17-8215	Reimb from Cemetery Fund	(1793)	(3,500)	(1,117)	(1,299)
5001-17-8216	Reimb from Utility Fund	(1767)	(5,500)	(360)	(30,018)
	Total Reimbursements	(3,723)	(19,000)	(1,477)	(202,537)
	Community Development	\$ 261,351	\$ 317,019	\$ 326,972	\$ 419,948



Inspection Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 233,814	\$ 236,162
2000	Materials and Supplies	8,300	8,700
3000	Contractual Services	34,426	40,463
Total		\$ 276,540	\$ 285,325

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

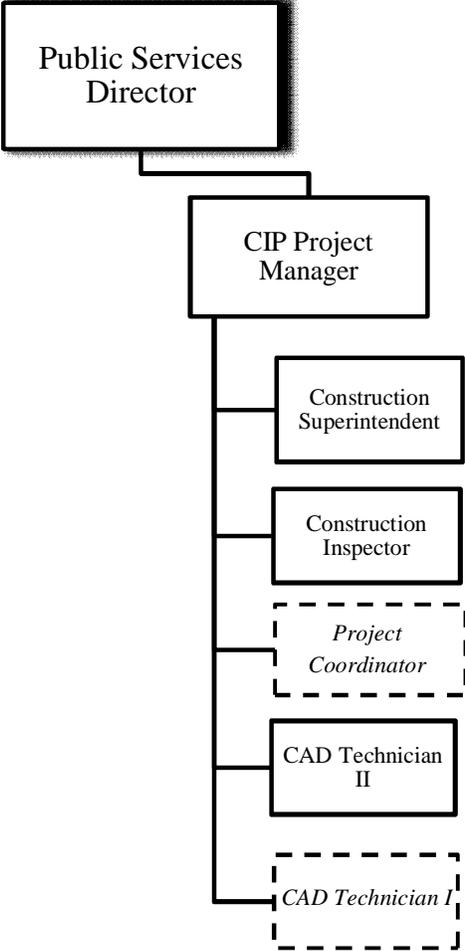


111 - General Fund/Inspection Program

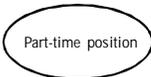
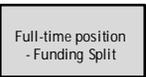
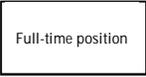
Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
5001-11-1001	Salaries	180,161	183,873	184,565	183,295
5001-11-1005	Overtime	138	200	0	1,000
5001-11-1006	Longevity	6,906	7,182	7,205	7,566
5001-11-1009	TMRS	24,579	27,867	27,359	29,623
5001-11-1011	Social Security	14,507	14,692	14,221	14,678
	Total Personnel	226,290	233,814	233,350	236,162
Supplies					
5001-11-2100	General Office Supplies	1,180	2,000	2,000	2,000
5001-11-2125	Miscellaneous Supplies	125	1,100	116	1,100
5001-11-2150	Computer Replacement & Supply	0	500	0	0
5001-11-2250		125	200	125	200
5001-11-2301	Motor Vehicle Fuel	4,523	4,500	3,814	5,400
	Total Supplies	5,953	8,300	6,055	8,700
Contractual Services					
5001-11-3100	Contract Services	1,610	5,000	0	5,000
5001-11-3170	Professional Development	1,701	1,250	720	2,500
5001-11-3180	Dues & Memberships	727	1,000	800	1,000
5001-11-3190	Communications	4,248	4,400	4,120	4,540
5001-11-3210	Postage & Freight	1	250	0	250
5001-11-3220	Printing Services	384	600	636	600
5001-11-3260	Machinery & Equipment Maint	0	200	0	200
5001-11-3280	Demolition	3,939	10,000	5,500	15,000
5001-11-3540	Vehicle Maintenance Fees	9,198	8,246	8,246	7,898
5001-11-3550	Vehicle Replacement Accruals	3,480	3,480	3,480	3,475
	Total Services	25,289	34,426	23,502	40,463
	Inspections	\$ 257,531	\$ 276,540	\$ 262,907	\$ 285,325



Public Services—Project Coordination Program Organizational Chart



* All positions have been transferred under the direction of the Community Development Director.



Project Coordination Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 228,012	\$ 0
2000	Materials and Supplies	4,800	0
3000	Contractual Services	29,134	0
8000	Reimbursements	(197,537)	0
Total		\$ 64,409	\$ 0

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
* Project Manager	II	1	0
* Construction Superintendent	14	1	0
* Construction Inspector	12	1	0
* CAD Technician II	11	0	0
* CAD Technician	9	1	0
Total		4	0

* *A reorganization of the Community Development Department merged the Community Development Program with the Project Coordination Program, creating an Engineering Program, under the direction of the Community Development Director.*

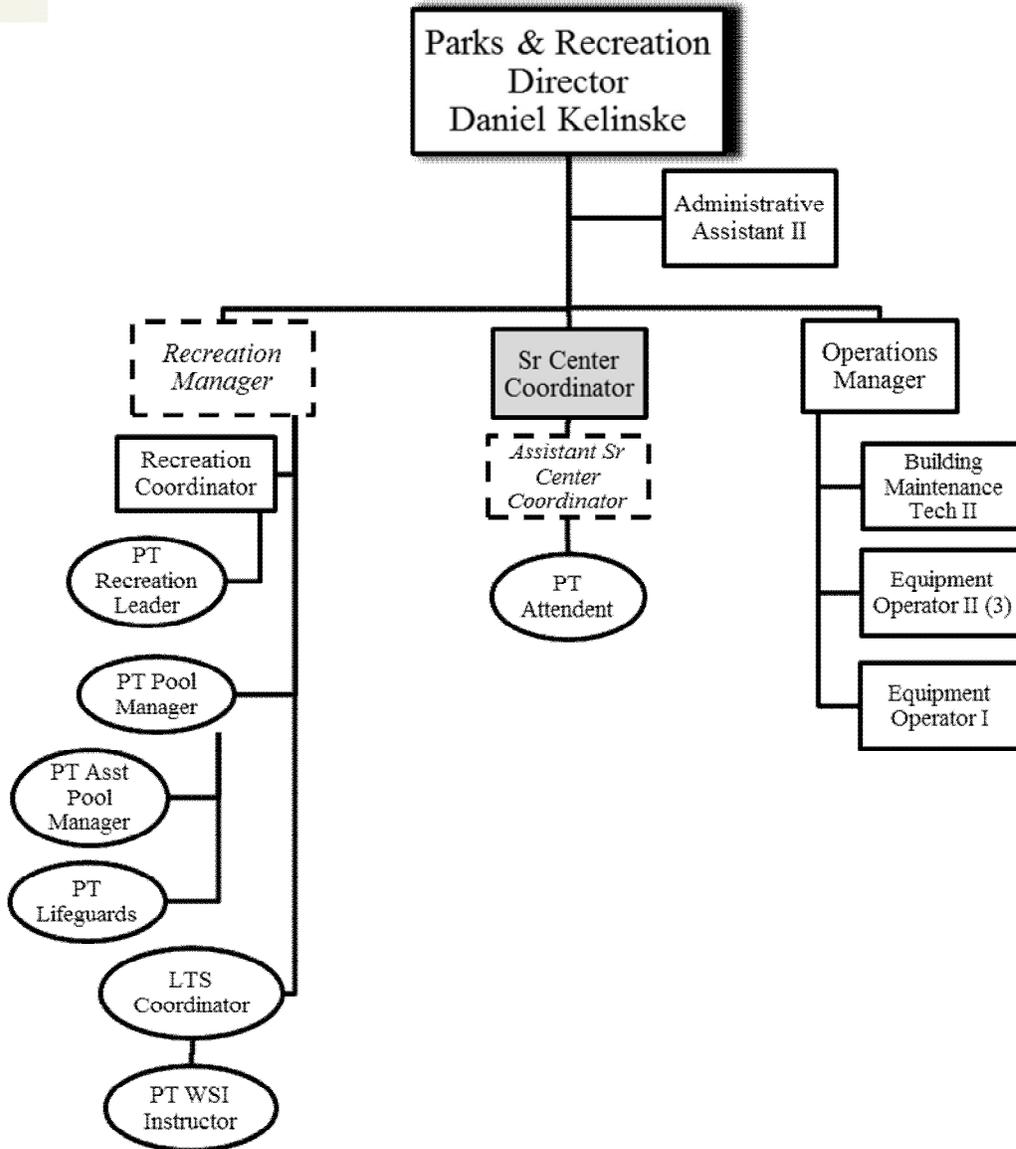


111 - General Fund/Project Coordination Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
5502-00-1001	Salaries	180,564	181,977	182,773	0
5502-00-1005	Overtime	1,099	1,000	966	0
5502-00-1006	Longevity	3,503	3,673	3,878	0
5502-00-1009	TMRS	24,350	27,083	26,763	0
5502-00-1011	Social Security	13,860	14,279	13,596	0
	Total Personnel	223,376	228,012	227,976	0
Supplies					
5502-00-2100	General Office Supplies	1,974	1,000	975	0
5502-00-2125	Miscellaneous Supplies	1,067	1,000	725	0
5502-00-2250	Uniform & Apparel	72	0	0	0
5502-00-2301	Motor Vehicle Fuel	2,921	2,800	2,262	0
	Total Supplies	6,034	4,800	3,962	0
Contractual Services					
5502-00-3100	Contract Services	922	0	0	0
5502-00-3190	Communications	3,719	4,000	3,867	0
5502-00-3210	Postage & Freight	162	500	425	0
5502-00-3220	Printing Services	0	200	0	0
5502-00-3260	Machinery & Equipment Maint	5,882	6,080	3,990	0
5502-00-3290	Technology Services	1,660	2,000	1,800	0
5502-00-3540	Vehicle Maintenance Fees	12,264	10,994	10,994	0
5502-00-3550	Vehicle Replacement Accruals	5,360	5,360	5,360	0
	Total Services	29,969	29,134	26,437	0
Reimbursements					
5502-00-8211	Reimb from Sales Tax Fund	(180,800)	(169,220)	(153,367)	0
5502-00-8215	Reimb from Cemetery Fund	(211)	(299)	(9,367)	0
5502-00-8216	Reimb from Utility Fund	(34,277)	(28,018)	(15,380)	0
5502-00-8218	Reimb from Library Fund	(3,490)	0	(22,972)	0
	Total Reimbursements	(218,778)	(197,537)	(201,086)	0
	Project Coordination	\$ 40,601	\$ 64,409	\$ 57,289	\$ 0



Parks & Recreation Department Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



Parks & Recreation Department

Programs	Amended Budget 2010/2011	Budget 2011/2012
Administration	\$ 806,661	\$ 942,383
Facility	74,238	75,908
Senior Center	85,179	103,102
Museum	22,644	22,644
Totals	\$ 988,722	\$ 1,144,037

Financial Highlights

FY 2011/2012 budget reflects a significant increase. A reorganization of the Administration & Senior programs resulted in 1) un-funding the Asst. Senior Center Coordinator position 2) Funding the Senior Center Coordinator position and 3) creating a new Equipment Operator I position in addition to funding COLA adjustments.



Parks & Recreation Department

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

The mission of the Alvin Parks Administration Department is to provide quality parks and leisure opportunities to all Alvin citizens with a vision to meet the needs of the future citizens. The Recreation program provides support and activities for all age groups including civic and athletic groups, offering summer activities and special events year-round. The Parks Maintenance Program is committed to providing attractive City parks and athletic fields for use of the Alvin community through routine maintenance. The Alvin Senior Center provides a public facility where senior citizens in the Alvin area can meet for social, recreational, educational, and fitness opportunities. In addition the Center is available for other community related activities and programs during designated hours that do not conflict with the scheduled senior citizen use.

OBJECTIVES

- To provide administrative assistance to other City Departments when needed and contribute to the team effort of the organization.
- To respond to requests made by the public in a timely manner.
- To work with and provide support to local civic and athletic groups ensuring program availability, and also act as the “point of contact” for numerous varied activities, festivals and parades. Some of the special community annual events are Crawfest and Frontier Day.
- To provide support to the Parks Board, Senior Citizens Board and Museum Board.
- To provide available work area and appropriate activities for community service workers.
- To promote and/or provide volunteer projects for today’s youth, such as scouts, AISD students or organized civic groups.
- Provide the atmosphere of cooperation between providers of recreational activities throughout the community.
- Provide diverse year-round and summer programming for all members of the community.
- Provide efficient and equitable allocation of resources.
- Provide a high level of summer program instruction by hiring qualified personnel.
- Provide quality annual special events for the Alvin area citizens. Current annual events include Fish Fest, Trick or Treat Trail, Mother Daughter Sleepover, Daddy Daughter Dance, Santa Claus Mailbox, Easter Eggstravaganza, Father Son Campout, July 4th Fireworks, Christmas Lighting Ceremony, Splashmania, Barktoberfest and Tour de Braz.



Parks & Recreation Department

- Provide the public with quality recreational and picnic facilities in the Alvin community.
- To provide regular mowing/trimming and maintenance of city owned parks and athletic fields so as to improve the appearance thereof.
- To provide quality contractual maintenance for 31 city owned property locations.
- To provide management/supervision and available work locations for community service workers.
- To provide in-house fertilization, insecticide and herbicide treatments to city grounds as needed to maintain a crisp and attractive appearance.
- Provide city programming of recreational, educational and fitness opportunities for Alvin area senior citizens.
- Provide joint and cooperative City/Community programming for Alvin Area seniors and the general public.
- Provide scheduling that utilizes the Senior Center at optimum efficiency for year round senior programming, community programming, and private programming to generate revenue.

Recreation Performance Indicators

	<u>Budgeted 2010-2011</u>	<u>Projected 2010-2011</u>	<u>Budgeted 2011-2012</u>
<i>Community Service Hours</i>	15,000	15,000	8,000
<i>Community Wide Events</i>	6	6	16
<i>Number of Grants Received</i>	1	1	1
<i>Number of Awards Received</i>	1	2	1
<i>Number of Themed Events</i>	13	12	7
<i>Softball Fields in Use</i>	8	8	8
<i>Baseball Field in Use</i>	9	9	8
<i>Number of Year-Round Aquatic Programs</i>	2	2	2
<i>Number of Learn-to-Swim Classes</i>	65	65	65



Parks & Recreation Department

Maintenance Performance Indicators

	<u>Budgeted 2010-2011</u>	<u>Projected 2010-2011</u>	<u>Budgeted 2011-2012</u>
<i>Playground Equipment Installed</i>	1	0	0
<i>New Pavilion</i>	0	0	13
<i>Trees Planted at National Oak Park</i>	10	10	0
<i>Trees Planted at Briscoe Park</i>	10	10	8
<i>Flowers Planted</i>	12,000	12,000	960
<i>Shrubs Planted</i>	0	0	6

Senior Center Performance Indicators

	<u>Budgeted 2010-2011</u>	<u>Projected 2010-2011</u>	<u>Budgeted 2011-2012</u>
<i>Number of Programs</i>	50	50	50
<i>Number of Building Rentals</i>	160	160	175
<i>Number of Day Trips</i>	55	55	60
<i>Number of Lunch Bunch Trips</i>	12	12	12
<i>Number of Country Western Dances</i>	8	8	8
<i>Number of Themed Events</i>	18	19	7
<i>Number of Overnight Trips</i>	2	2	0



Parks Administration Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 363,975	\$ 456,206
2000	Materials and Supplies	84,286	104,947
3000	Contractual Services	358,400	381,230
Total		\$ 806,661	\$ 942,383

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Parks & Recreation	V	1	1
Superintendent (Parks)	II	1	0
Operations Manager	14	0	1
Recreation Coordinator	9	1	1
Assistant Recreation Coordinator	7	1	0
Administrative Assistant II	7	1	1
Equipment Operator II	8	3	3
Equipment Operator I	6	1	1
Part-time Recreation Leader		0.5	0.5
Total		9.5	8.5

Reorganization of the Parks Administration Program as follows;

- 1) Elimination of the Superintendent (Parks) position*
- 2) Elimination of Assistant Recreation Coordinator position*
- 3) Creation of Operations Manager Position NE PG14*
- 4) Part-time Recreation Leader transferred from Senior Center Program*



Annual Budget 2011/2012

111 - General Fund/Parks Administration Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
7001-00-1001	Salaries	313,837	225,745	218,869	274,818
7001-00-1005	Overtime	20,839	15,000	15,000	21,000
7001-00-1006	Longevity	1,566	1,824	1,682	2,530
7001-00-1007	Extra Help	2,942	58,000	59,629	78,120
7001-00-1009	TMRS	37,609	36,155	33,237	46,985
7001-00-1011	Social Security	25,940	23,651	22,917	29,153
7001-00-1018	Auto Allowance	3,655	3,600	3,060	3,600
	Total Personnel	406,388	363,975	354,395	456,206
Supplies					
7001-00-2100	General Office Supplies	2,241	2,420	2,500	2,900
7001-00-2125	Miscellaneous Supplies	40,424	38,810	36,810	36,810
7001-00-2175	Janitorial Supplies	585	400	400	400
7001-00-2200	Foods	484	396	275	200
7001-00-2225	Medical Supplies	0	200	0	200
7001-00-2250	Uniform & Apparel	512	750	515	1,500
7001-00-2275	Program Supplies	13,407	12,933	11,933	24,000
7001-00-2300	Motor Vehicle Supplies	127	0	0	0
7001-00-2301	Motor Vehicle Fuel	9,666	11,500	8,250	13,800
7001-00-2350	Safety Equipment	767	191	191	1,000
7001-00-2375	Street & Bridge Supplies	321	0	0	0
7001-00-2425	Chemicals & Insecticides	9,793	13,137	9,246	7,137
7001-00-2450	Botany Supplies	6,653	3,549	6,708	17,000
	Total Supplies	84,980	84,286	76,829	104,947
Contractual Services					
7001-00-3100	Contract Services	20,020	16,694	14,694	36,000
7001-00-3170	Professional Development	836	1,612	1,597	2,600
7001-00-3180	Dues & Memberships	1,387	1,385	1,300	2,570
7001-00-3190	Communications	7,826	9,583	8,690	9,583
7001-00-3200	Utilities	140,572	152,950	140,337	155,732
7001-00-3210	Postage & Freight	284	370	398	670
7001-00-3220	Printing Services	4,792	5,325	5,325	7,500
7001-00-3230	Advertising	3,185	1,309	1,078	2,609
7001-00-3260	Machinery & Equipment Maint	9,629	13,440	34,000	17,500
7001-00-3270	Buildings/Grounds Maint	49,425	77,535	68,028	60,000
7001-00-3320	Uniform Rental	2,078	2,278	1,913	5,000
7001-00-3540	Vehicle Maintenance Fees	63,220	59,194	59,194	61,211
7001-00-3550	Vehicle Replacement Accruals	20,375	16,725	16,725	20,255
	Total Services	323,629	358,400	353,280	381,230
	Park Administration	\$ 814,997	\$ 806,661	\$ 784,503	\$ 942,383



Parks Facility Maintenance Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	50,128	53,133
2000	Materials and Supplies	12,925	13,275
3000	Contractual Services	11,185	9,500
Total		\$ 74,238	\$ 75,908

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



111 - General Fund/Facility Maintenance Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
7001-01-1001	Salaries	40,164	40,230	22,738	43,209
7001-01-1006	Longevity	696	809	432	32
7001-01-1009	TMRS	5,859	5,950	3,259	6,585
7001-01-1011	Social Security	3,410	3,139	1,676	3,307
	Total Personnel	50,129	50,128	28,105	53,133
Supplies					
7001-01-2125	Miscellaneous Supplies	10,578	12,707	12,000	12,375
7001-01-2175	Janitorial Supplies	294	68	175	750
7001-01-2350	Safety Equipment	125	150	150	150
		10,997	12,925	12,325	13,275
Contractual Services					
7001-01-3270	Building/Grounds Maint	1,375	11,185	6,877	9,500
	Total Services	1,375	11,185	6,877	9,500
	Parks Maintenance	\$ 62,501	\$ 74,238	\$ 47,307	\$ 75,908



Senior Center Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
1000	Personnel Services	\$ 32,964	\$ 54,948
2000	Materials and Supplies	11,396	14,390
3000	Contractual Services	40,819	33,764
Total		\$ 85,179	\$ 103,102

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

Reorganization of the Sr Center Program as follows;

- 1) Reclass & funding of Senior Center Coordinator position (NE PG9); Salary split 80% Senior Center & 20% Sanitation*
- 2) Part-time Recreation Leader position transferred to the Parks Administration Program*



Annual Budget 2011/2012

111 - General Fund/Parks Senior Center Program

Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel				
7001-02-1001 Salaries	18,012	13,821	13,494	30,314
7001-02-1005 Overtime	148	0	980	0
7001-02-1006 Longevity	151	140	141	0
7001-02-1007 Extra Help	16,682	15,380	11,547	16,380
7001-02-1009 TMRS	2,003	1,302	1,768	4,681
7001-02-1011 Social Security	2,692	2,321	1,891	3,572
Total Personnel	39,688	32,964	29,821	54,948
Supplies				
7001-02-2100 General Office Supplies	1,266	1,225	823	1,300
7001-02-2125 Miscellaneous Supplies	2,373	2,290	1,850	2,290
7001-02-2150 Computer Replacement & Supply	0	300	300	0
7001-02-2175 Janitorial Supplies	344	500	375	500
7001-02-2200 Foods	1,979	1,200	1,200	2,000
7001-02-2225 Medical Supplies	0	0	0	100
7001-02-2275 Program Supplies	8,352	5,881	7,000	8,200
Total Supplies	14,314	11,396	11,548	14,390
Contractual Services				
7001-02-3170 Professional Development	0	61	0	0
7001-02-3180 Dues & Memberships	0	100	60	100
7001-02-3190 Communications	1,250	1,738	1,360	1,738
7001-02-3200 Utilities	20,719	20,954	17,156	20,954
7001-02-3210 Postage & Freight	792	550	500	550
7001-02-3220 Printing Services	0	73	0	73
7001-02-3260 Machinery & Equipment Maint	3,520	5,303	4,000	3,349
7001-02-3270 Buildings/Grounds Maint	10,871	12,040	10,000	7,000
Total Services	37,152	40,819	33,076	33,764
Senior Center	\$ 91,154	\$ 85,179	\$ 74,445	\$ 103,102



Museum Program

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
2000	Materials & Supplies	\$ 1,425	\$ 1,425
3000	Contractual Supplies	21,219	21,219
Total		\$ 22,644	\$ 22,644

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



111 - General Fund/Museum Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Supplies					
7001-04-2125	Miscellaneous Supplies	1,352	1,425	0	1,425
	Total Supplies	1,352	1,425	0	1,425
Contractual Services					
7001-04-3200	Utilities	11,821	15,500	11,000	15,500
7001-04-3270	Building/Grounds Maint	4,650	5,719	4,000	5,719
	Total Services	16,471	21,219	15,000	21,219
	Museum Program	\$ 17,823	\$ 22,644	\$ 15,000	\$ 22,644



Library Department

CATEGORY		AMENDED	
		BUDGET 2010/2011	BUDGET 2011/2012
2000	Materials and Supplies	\$ 2,030	\$ 2,525
3000	Contractual Services	93,360	99,323
Total		\$ 95,390	\$ 101,848

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

Financial Highlights

FY 2011/2012 budget reflects a slight increase due to additional funding for utility contractual services.



111 - General Fund/Library

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Supplies					
7002-00-2100	General Office Supplies	119	150	0	150
7002-00-2125	Miscellaneous Supplies	1,462	1,750	1,144	2,300
7002-00-2150	Computer Relacement Supplies	0	50	0	0
7002-00-2175	Janitorial Supplies	0	80	0	75
	Total Supplies	1,581	2,030	1,144	2,525
Contractual Services					
7002-00-3190	Communications	2,320	2,650	2,400	2,500
7002-00-3200	Utilities	18,490	33,915	16,996	40,935
7002-00-3250	General Insurance	17,969	18,295	17,276	19,944
7002-00-3260	Machinery & Equipment Maint	2,093	4,750	3,000	4,144
7002-00-3270	Buildings/Grounds Maint	20,951	16,850	16,000	15,000
7002-00-3350	Special Book Collection	16,650	16,900	16,650	16,800
	Total Services	78,474	93,360	72,322	99,323
	Library	\$ 80,055	\$ 95,390	\$ 73,466	\$ 101,848



General Fund - Other Requirements

CATEGORY		AMENDED BUDGET 2010/2011	BUDGET 2011/2012
3000	Contractual Services	1,457,856	1,527,940
5000	Debt Service	23,720	53
7000	Interfund Transfers	70,317	21,962
Total		\$ 1,551,893	\$1,549,956



111 - General Fund/Other Requirements

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
9001-00-1050	YE Wages	(462)	0	0	0
	Total Personnel	(462)	0	0	0
Contractual Services					
9001-00-3100	Contract Services	0	9,000	10,400	11,000
9001-00-3110	Audit	34,030	17,800	26,138	40,000
9001-00-3140	Appraisal District Fees	52,553	54,268	54,449	51,083
9001-00-3180	Dues & Memberships	5,647	6,000	5,782	4,138
9001-00-3250	General Insurance	125,508	120,875	120,875	108,177
9001-00-3251	Workers Compensation	112,501	82,016	82,016	86,116
9001-00-3252	Group Insurance	994,601	1,107,220	1,092,500	1,165,194
9001-00-3253	Unemployment Insurance	25,480	14,697	11,216	15,432
9001-00-3530	Reserve Contingency	0	45,979	45,979	46,800
	Total Services	1,350,321	1,457,856	1,449,355	1,527,940
Debt Service					
9001-00-5001	Principal Payments	0	0	39,000	0
9001-00-5002	Interest Payments	14,244	23,720	12,742	53
	Total Debt Service	14,244	23,720	51,742	53
Interfund Transfers					
9001-00-7110	Transfer to CIP Fund	150,972	48,016	0	0
9001-00-7125	Transfer to Debt Service Fund	53,684	0	0	0
9001-00-7140	Transfer to Cemetery Fund	22,301	22,301	22,301	21,962
	Total Interfund Transfer	226,957	70,317	22,301	21,962
	Other Requirements	1,591,060	1,551,893	1,523,398	1,549,956



Special Revenue Funds

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

- **Hike & Bike Trail System Fund**– This fund accounts for a grant for the Hike & Bike Trail System in the City.
- **Hotel/Motel Tax Fund**– Revenues are from a room occupancy tax with expenditures for the promotion of tourism and the convention and hotel industry.
- **Municipal Library Building Fund**– To account for interest earned from investments of customer deposits in the Enterprise Fund and interest earned in fund investments. Funds are expended for the benefit of the City of Alvin Library.
- **Special Investigation Fund**– This fund receives a share of money and property seized during drug related arrest. The funds are used by the Police Department for investigations involving drugs.
- **Municipal Court Building Security Fund**– This fund is set up to account for monies collected and used from Municipal Court fees required by state law for Municipal Court building security purposes.
- **Municipal Court Technology Fund**– This fund is set up to account for monies collected and used from Municipal Court fees as required by state law for municipal technology purposes.
- **Donation Fund**– To account for funds contributed for designated purposes or events.
- **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.
- **Senior Fund**– This fund is set up to account for funds contributed for designated activities.
- **Park Land Dedication Fund**– Monies collected and deposited into this fund are to be used solely for the acquisition or leasing of park land and the development, improvement, or upgrades of new and existing parks.
- **TIRZ Funds (#1, #2 and #3)**- Reinvestment zones created within the City of Alvin, Texas for tax increment financing purposes pursuant to Chapter 311 of the Texas Tax Code.



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	FUTURE PROJECTION 2011/2012
Beginning Balance	\$ 100,881	\$ 101,051	\$ 101,051	\$ 101,195
Revenue Sources:				
Investment Earnings	170	500	144	350
Total Revenues	170	500	144	350
Total Revenues & Resources	101,051	101,551	101,195	101,545
Capital Outlay				
Hike & Bike Trail Project	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	170	500	144	350
Ending Balance	\$ 101,051	\$ 101,551	\$ 101,195	\$ 101,545



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 512,844	\$ 519,348	\$ 519,348	\$ 379,143
Revenue Sources				
Hotel/Motel Tax Receipts	169,827	206,995	170,418	189,000
Interest	644	2,500	909	1,700
Rental Income	0	0	4,800	5,000
Intergovernmental	0	673,459	0	0
Other Incomes	151	0	918	0
Total Revenue	170,622	882,954	177,045	195,700
Total Revenues & Resources	683,466	1,402,302	696,393	574,843
Expenditures				
Contractual Services	196	0	0	5,000
Capital Outlay	0	124,489	124,489	0
Estimated Debt Service	34,474	49,794	49,795	34,082
CVB Program	129,447	188,520	142,968	153,843
Total Expenditures	164,117	362,803	317,251	192,925
Excess (Deficiency) of revenue over expenditures	6,504	520,150	(140,206)	2,775
Ending Balance	\$ 519,348	\$ 1,039,498	\$ 379,143	\$ 381,918

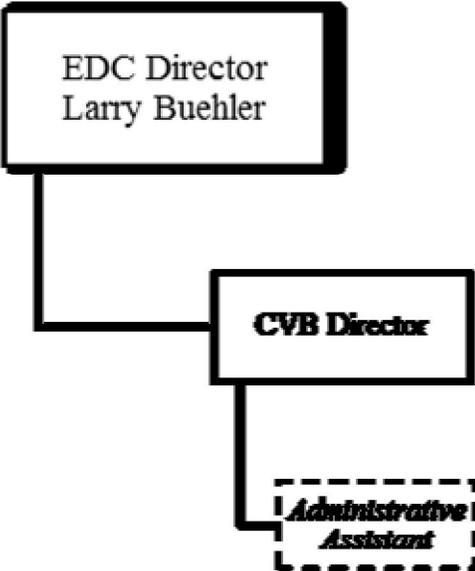


Convention Visitors Bureau Program

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



Alvin Convention Visitors Bureau Organizational



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



Convention Visitors Bureau Program

CATEGORY		AMENDED BUDGET 2010/11	BUDGET 2011/12
1000	Personnel Services	\$ 60,746	\$ 70,993
2000	Materials and Supplies	7,142	6,500
3000	Contractual Services	120,632	76,350
Total		\$ 188,520	\$ 153,843

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

Financial Highlights

FY 2011/2012 budget reflects an overall decrease mainly due to a decrease in contractual promotional and marketing services. Personnel services increased due to 1) addition of an auto allowance for the CVB Director 2) COLA adjustments and 3) the Administrative Assistant II position (*under the Economic Development Department*) personnel services funding has been split as follows: 1/3 Human Resources, 1/3 EDC, and 1/3 Convention Visitors Bureau.



121 - Hotel Motel Fund/Convention Visitors Bureau Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
1006-14-1001	Salaries	46,137	49,573	46,905	51,030
1006-14-1006	Longevity	21	154	135	287
1006-14-1009	TMRS	6,057	7,215	6,710	8,905
1006-14-1011	Social Security	3,531	3,804	3,566	4,412
1006-14-1018	Auto Allowance	0	0	0	6,359
1006-14-1050	YE Wages	(1)	0	0	0
	Total Personnel	55,746	60,746	57,316	70,993
Supplies					
1006-14-2100	General Office Supplies	1,074	1,100	525	1,100
1006-14-2125	Miscellaneous Supplies	2,524	3,195	2,500	5,400
1006-14-2150	Computer Replacement/Supplies	1,433	2,847	2,847	0
	Total Supplies	5,031	7,142	5,872	6,500
Contractual Services					
1006-14-3100	Contract Services	6,444	3,345	2,900	2,500
1006-14-3170	Professional Development	15,904	21,608	19,820	8,700
1006-14-3171	CVB Marketing Travel	0	0	0	2,500
1006-14-3180	Dues & Memberships	2,050	3,876	3,675	3,581
1006-14-3190	Communications	3,074	1,977	1,582	1,600
1006-14-3200	Utilities	8,914	9,000	8,597	10,164
1006-14-3210	Postage & Freight	218	500	15	500
1006-14-3225	Promotional/Marketing	30,835	49,233	41,500	30,983
1006-14-3251	Workers' Compensation	0	1,250	172	1,050
1006-14-3252	Group Insurance	0	0	0	8,400
1006-14-3253	Unemployment Insurance	0	138	20	148
1006-14-3270	Building/Grounds Maintenance	1,231	29,705	1,500	6,224
	Total Services	68,670	120,632	79,781	76,350
	Convention Visitors Bureau Program	\$ 129,447	\$ 188,520	\$ 142,968	\$ 153,843



**Hotel Motel Tax Fund
G.O. Long-Term Debt Overview**

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, 2011, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	127,447
Bonds	<u>\$ 127,447</u>
Total General Long-Term Debt	<u>\$ 127,447</u>



Hotel Motel Tax Fund
G. O. LONG-TERM DEBT REQUIREMENT

DEBT ISSUED	BALANCE OUTSTANDING 09/30/11	PRINCIPAL	INTEREST	TOTAL REQUIRED
Series 2011, GO Refunding Bonds	127,447	30,008	4,074	34,082
TOTAL	\$ 127,447	\$ 30,008	\$ 4,074	\$ 34,082



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

(15.91% Debt Service, 72.93% Enterprise Debt, Sanitation 8.57%, Hotel/Motel 2.58%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	30,008	4,074	34,082
2012/2013	31,372	3,023	34,395
2013/2014	32,736	1,876	34,612
2014/2015	33,331	13,007	46,338
Total	\$ 127,447	\$ 21,980	\$ 149,427



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 93,836	\$ 41,001	\$ 41,001	\$ 21,872
Revenue Sources				
Rental Income	170	0	15	0
Total Revenue	170	0	15	0
Total Revenues & Resources	94,006	41,001	41,016	21,872
Expenditures				
Contractual Services	53,005	43,516	19,144	0
Total Expenditures	53,005	43,516	19,144	0
Excess (Deficiency) of total revenue and other resources over expenditures	(52,835)	(43,516)	(19,129)	0
Ending Balance	\$ 41,001	\$ (2,515)	\$ 21,872	\$ 21,872



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 75,370	\$ 59,773	\$ 59,773	\$ 39,088
Revenue Sources				
Grants	3,909	0	6,233	0
Fines & Forfeitures	3,277	1,000	4,055	1,200
Investment Earnings	188	500	158	300
Total Revenue	7,374	1,500	10,446	1,500
Total Revenues & Resources	82,744	61,273	70,219	40,588
Expenditures				
Materials & Supplies	5,699	0	14,959	0
Contractual Services	8,076	0	5,157	0
Capital Outlay	9,196	0	11,015	0
Total Expenditures	22,971	0	31,131	0
Excess (Deficiency) of total revenue and resources over expenditures	(15,597)	1,500	(20,685)	1,500
Ending Balance	\$ 59,773	\$ 61,273	\$ 39,088	\$ 40,588



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 92,705	\$ 99,088	\$ 99,088	\$ 105,934
Revenue Sources				
Building Security Fees	7,434	8,500	7,954	8,200
Interest	127	500	161	350
Total Revenue	7,560	9,000	8,116	8,550
Total Revenues & Resources	100,265	108,088	107,204	114,484
Expenditures				
Materials & Supplies	1,178	1,800	1,270	2,000
Total Expenditures	1,178	1,800	1,270	2,000
Excess (Deficiency) of total revenue and resources over expenditures	6,382	7,200	6,846	6,550
Ending Balance	\$ 99,088	\$ 106,288	\$ 105,934	\$ 112,484



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 34,822	\$ 26,497	\$ 26,497	\$ 16,115
Revenue Sources				
Court Technology Fees	9,911	11,000	10,606	11,000
Interest	31	200	38	150
Total Revenue	9,943	11,200	10,644	11,150
Total Revenues & Resources	44,765	37,697	37,141	27,265
Expenditures				
Materials & Supplies	0	1,280	1,835	0
Contractual Services	18,268	25,497	19,191	22,403
Total Expenditures	18,268	26,777	21,026	22,403
Excess (Deficiency) of total revenue and resources over expenditures	(8,325)	(15,577)	(10,383)	(11,253)
Ending Balance	\$ 26,497	\$ 10,920	\$ 16,115	\$ 4,862



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 131,392	\$ 131,392	\$ 131,392	\$ 120,518
Revenue Sources				
ESD for Fire Capital Use	0	0	0	0
Total Revenue	0	0	0	0
Total Revenues & Resources	131,392	131,392	131,392	120,518
Expenditures				
Capital Outlay	0	10,874	10,874	0
Total Expenditures	0	10,874	10,874	0
Excess (Deficiency) of total revenue and other resources over expenditures	0	(10,874)	(10,874)	0
Ending Balance	\$ 131,392	\$ 120,518	\$ 120,518	\$ 120,518



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 19,679	\$ 31,741	\$ 31,741	\$ 44,299
Revenue Sources				
Juvenile Case Manager Fees	12,047	12,500	12,489	13,000
Interest	14	0	69	0
Total Revenue	12,062	12,500	12,558	13,000
Total Revenues & Resources	31,741	44,241	44,299	57,299
Expenditures				
Personnel Services	0	0	0	12,742
Total Expenditures	0	0	0	12,742
Excess (Deficiency) of total revenue and resources over expenditures	12,062	12,500	12,558	258
Ending Balance	\$ 31,741	\$ 44,241	\$ 44,299	\$ 44,557



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 24,000	\$ 57,000	\$ 57,000	\$ 57,000
Revenue Sources				
Dedication Fees	33,000	0	0	0
Total Revenue	33,000	0	0	0
Total Revenues & Resources	57,000	57,000	57,000	57,000
Expenditures				
Contract Services	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	33,000	0	0	0
Ending Balance	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 38,220	\$ 41,865	\$ 41,865	\$ 44,546
Revenue Sources				
Investment Earnings	53	0	70	0
Other Income	19,663	15,000	16,182	15,000
Total Revenue	19,715	15,000	16,252	15,000
Total Revenues & Resources	57,935	56,865	58,117	59,546
Expenditures				
Materials & Supplies	1,250	1,000	1,000	1,000
Contractual Services	14,820	28,156	12,571	14,000
Total Expenditures	16,070	29,156	13,571	15,000
Excess (Deficiency) of total revenue and resources over expenditures	3,645	(14,156)	2,681	0
Ending Balance	\$ 41,865	\$ 27,709	\$ 44,546	\$ 44,546



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 6,970	\$ 7,888	\$ 7,888	\$ 6,776
Revenue Sources				
Investment Earnings	19	100	13	100
Other Income	8,101	8,500	7,185	8,000
Total Revenue	8,120	8,600	7,198	8,100
Total Revenues & Resources	15,090	16,488	15,086	14,876
Expenditures				
Materials & Supplies	7,202	8,000	8,310	8,000
Total Expenditures	7,202	8,000	8,310	8,000
Excess (Deficiency) of total revenue and resources over expenditures	918	600	(1,112)	100
Ending Balance	\$ 7,888	\$ 8,488	\$ 6,776	\$ 6,876



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 16,025	\$ 44,670	\$ 44,670	\$ 80,698
Revenue Sources				
TIRZ #1 Fund 801	10	0	502	0
TIRZ #2 Fund 802	28,418	26,075	46,975	56,892
TIRZ #3 Fund 803	217	500	502	0
Total Revenue	28,645	26,575	47,979	56,892
Total Revenues & Resources	44,670	71,245	92,649	137,590
Expenditures				
Personnel Services	0	0	0	3,600
Contract Services	0	27,405	11,951	48,500
Interfund Transfers	0	0	0	15,645
Total Expenditures	0	27,405	11,951	67,745
Excess (Deficiency) of total revenue and resources over expenditures	28,645	(830)	36,027	(10,852)
Ending Balance	\$ 44,670	\$ 43,840	\$ 80,698	\$ 69,845



Capital Projects Fund

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

*The **Sales Tax– Street Improvement Fund** is used to account for a portion of the sales taxes received that Council has designated to be used for street projects, to support the streets and provide engineering and maintenance support of streets. The primary sources of revenues are sales taxes received by the City. 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 prorate 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 prorate share using employee count. Administration shall include City Management, Legal, Finance, IT and Human Resources Department costs.*



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	1,067,278	1,066,386	1,066,386	1,066,386
Revenue Sources:				
EPA Grant Proceeds	0	0	0	0
Total Revenue	0	0	0	0
Total Revenues & Resources	1,067,278	1,066,386	1,066,386	1,066,386
Uses:				
Other Requirements	892	0	0	63,266
Total Expenditures	892	0	0	63,266
Revenue Over/(Under) Expenditures	(892)	0	0	(63,266)
Ending Balance	1,066,386	\$ 1,066,386	\$ 1,066,386	1,003,120



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	4,701,967	4,701,967	4,701,967	4,720,352
Revenue Sources:				
Intragovernmental	0	0	0	0
Total Revenue	0	0	0	0
Total Revenues & Resources	4,701,967	4,701,967	4,701,967	4,720,352
Uses:				
Water	0	0	0	267,901
Wastewater Treatment Program	0	0	(18,385)	0
Total Expenditures	0	0	(18,385)	267,901
Revenue Over/(Under) Expenditures	0	0	18,385	(267,901)
Ending Balance	4,701,967	4,701,967	4,720,352	4,452,451



**233- 2008B CO BOND PROJECTS
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	1,960,692	1,963,143	1,963,143	1,226,297
Revenue Sources:				
Interest Income	2,451	2,000	1,802	2,000
Total Revenue	2,451	2,000	1,802	2,000
Total Revenues & Resources	1,963,143	1,965,143	1,964,945	1,228,297
Uses:				
Small Diameter Water Lines	0	0	56,000	0
Pipe Bursting - Misc Sewer Replc	0	0	23,255	0
Wastewater Treatment	0	0	659,393	0
Total Expenditures	0	0	738,648	0
Revenue Over/(Under) Expenditures	2,451	2,000	(736,846)	2,000
Ending Balance	1,963,143	1,965,143	1,226,297	1,228,297



**234- 2011 CO ENTERPRISE FUND
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	0	0	0	364,775
Revenue Sources:				
Bond Proceeds	0	363,333	364,775	0
Total Revenue	0	363,333	364,775	0
Total Revenues & Resources	0	363,333	364,775	364,775
Uses:				
Capital Outlay	0	206,434	0	0
Capital Projects	0	144,000	0	0
Contingency	0	12,899	0	0
Total Expenditures	0	363,333	0	0
Revenue Over/(Under) Expenditures	0	0	364,775	0
Ending Balance	0	0	364,775	364,775



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 948,890	\$ 848,718	\$ 848,718	\$ 31,696
Revenue Sources:				
Intragovernmental	150,972	69,888	69,888	0
Other Income	212,071	0	0	0
Grant Proceeds	40,769	0	0	0
Interest Income	2,258	2,000	2,229	800
Total Revenue	406,070	71,888	72,117	800
Total Revenues & Resources	1,354,960	920,606	920,835	32,496
Uses:				
Capital Projects	468,255	43,808	532,840	0
Intergovernmental	37,986	0	356,299	0
Total Expenditures	506,241	43,808	889,139	0
Revenue Over/(Under) Expenditures	(100,171)	28,080	(817,022)	800
Ending Balance	\$ 848,718	\$ 876,798	\$ 31,696	\$ 32,496

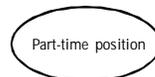
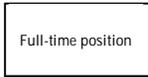
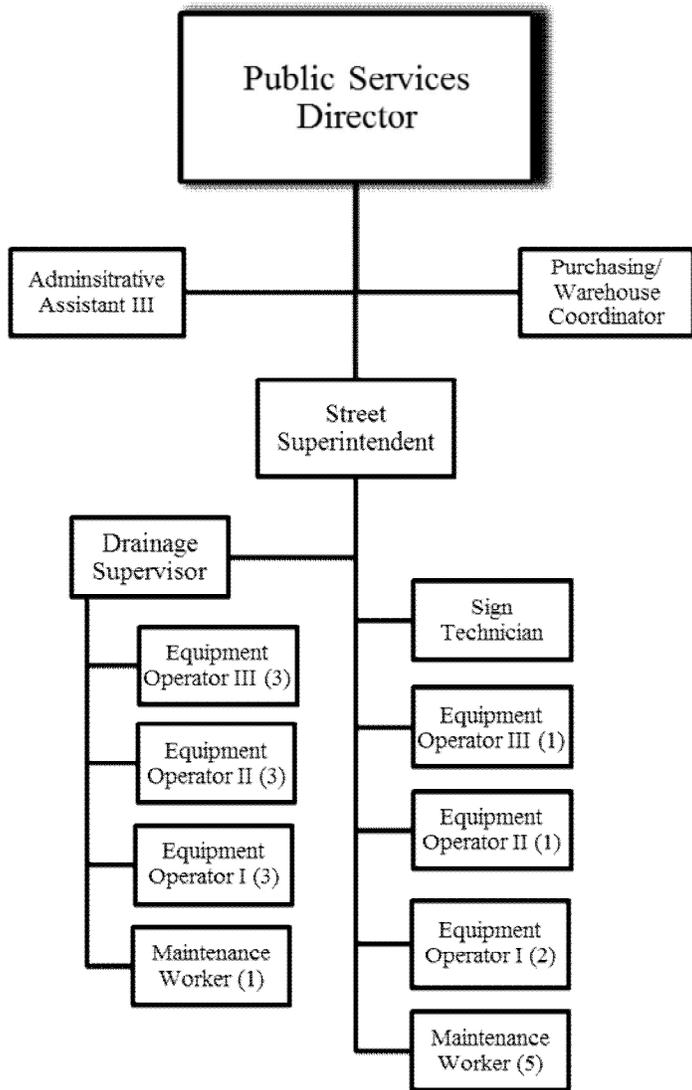


**312- SALES TAX STREET IMPROVEMENTS
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Fund Balance	\$ 1,494,868	\$ 2,167,712	\$ 2,167,712	\$ 2,748,849
Revenues				
Sales Tax Revenue	3,442,769	3,269,068	3,567,615	3,573,090
Grants	0	0	52,767	0
Interest Income	3,835	12,000	8,870	12,000
Intragovernmental	0	155,414	0	0
Other Income	5,516	0	476	0
Total Revenues	3,452,120	3,436,482	3,629,728	3,585,090
Total Rev. and Resources	4,946,988	5,604,194	5,797,440	6,333,939
Expenditures				
Streets	2,183,429	2,391,538	2,030,396	2,568,327
Capital Outlay	13,500	82,404	10,300	6,667
Debt Service	111,102	266,515	240,904	111,102
Capital Projects	179,581	1,213,605	516,993	721,583
Interfund Transfers				
Transfer to General Fund- Sales Tax	291,664	291,584	250,000	298,740
Total Expenditures	2,779,276	4,245,646	3,048,592	3,706,417
Revenue Over/(Under) Expenditures	672,844	(809,165)	581,136	(121,327)
Ending Fund Balance	\$ 2,167,712	\$ 1,358,548	\$ 2,748,849	\$ 2,627,522



Street Program Organizational Chart



Sales Tax - Street Program

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

Accomplishments for FY 2010-11

- Performed 5 miles of drainage improvements on open-ditches throughout the City.
- Crack sealed 1.4 miles of asphalt and concrete streets.
- Contracted and administered the Concrete Repair Program targeted for small repairs on driveways, sidewalks, curbs, and streets.
- Implemented a monthly ROW mowing schedule.
- Installed or replaced traffic regulatory and informational signs within 1 day from date of reporting.
- Performed maintenance and repair of all school zone flashers and software program from the school district.
- Performed maintenance of street Right-Of-Way litter pickup utilizing community service labor to pickup trash on a weekly schedule.

Objectives for FY 2011-12

- Repair reported potholes within 24 hours.
- Complete the development of the GBA work order system to track maintenance and repair costs of tasks and projects to prepare monthly performance reports.
- Complete 5 miles of drainage improvements on open ditches throughout the city.
- Enter daily work orders within 5 days of job completion.
- Crack seal 1 mile of cracks in concrete and asphalt streets.
- Continue the maintenance of street Right-Of-Way litter pickup utilizing community service labor to pickup trash on a weekly schedule.
- Continue the Concrete Repair Program.
- Continue monthly ROW mowing schedule.
- Continue street sign, signal maintenance and replacement program.



Sales Tax - Street Program

PERFORMANCE INDICATORS	2010-11 <u>Target</u>	2010-11 <u>Accomplished</u>	2011-12 <u>Target</u>
Repair potholes within 48 hours	300	241	250
Clean storm sewer	6,000 feet	12,880 feet	7,000 feet
Perform drainage improvements	5 miles	5.8 miles	5 miles
Remove debris on streets through Monthly street sweeping program	1,000 cu. yds.	880 cu. yds.	1,000 cu. yds.
Reduction of drainage complaints from previous year	60	66	60
Performed maintenance of street Right-Of-Way litter pickup on a weekly schedule.	1,400 bags	968 bags	1,200 bags



Sales Tax - Street Program

<u>Category</u>	<u>Amended Budget 2010/2011</u>	<u>Budget 2011/2012</u>
1000 Personnel Services	\$816,427	\$892,312
2000 Materials & Supplies	\$302,400	\$304,500
3000 Contractual Services	\$1,272,711	\$1,371,515
4000 Capital Outlay	\$82,404	\$6,667
5000 Debt Service	266,515	111,102
7000 Interfund Transfers	291,584	\$298,740
9000 Capital Projects	1,213,605	\$721,583
Totals	\$4,245,646	\$3,706,417

<u>Schedule of Personnel</u>	<u>Pay Grade</u>	<u>Number of Postions</u>	<u>Number of Positions</u>
Street Superintendent	II	1	1
Drainage Supervisor	10	1	1
Equipment Operator III	9	4	4
Equipment Operator II	8	4	4
Equipment Operator I	6	4	5
Sign & Traffic Signal Technician	6	1	1
Maintenance Worker	4	5	6
		20	22

Financial Highlights

FY 2011/2012 budget reflects a significant decrease. The impact is related to 1) no capital outlay is budgeted for current year, and 2) a substantial reduction in funds reserved for capital projects. Two additional positions were added to this years budget, one equipment operator I and one maintenance worker. This years budget also includes COLA adjustments.



Annual Budget 2011/2012

312 - Sales Tax Fund - Street Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
5501-00-1001	Salaries	627,159	645,070	611,593	700,043
5501-00-1005	Overtime	11,085	12,000	11,203	12,000
5501-00-1006	Longevity	9,609	11,256	9,276	10,626
5501-00-1009	TMRS	85,223	96,974	90,320	113,419
5501-00-1011	Social Security	49,207	51,127	45,889	56,224
	Total Personnel	782,212	816,427	768,289	892,312
Supplies					
5501-00-2100	General Office Supplies	0	700	121	1,000
5501-00-2125	Miscellaneous Supplies	8,227	13,000	15,883	20,000
5501-00-2150	Computer Replacement & Supplies	0	2,000	2,000	2,000
5501-00-2250	Uniform & Apparel	781	2,000	2,000	2,000
5501-00-2300	Vehicle & Equipment Supplies	5,182	5,500	5,508	5,500
5501-00-2301	Motor Vehicle Fuel	67,264	70,000	64,714	70,000
5501-00-2350	Safety Equipment	1,641	1,300	992	2,000
5501-00-2375	Street & Bridge Supplies	179,939	182,400	147,891	170,000
5501-00-2400	Signal Systems	1,366	1,500	1,295	1,500
5501-00-2425	Chemicals & Insecticides	4,663	5,000	4,649	5,000
5501-00-2550	Welding Supplies	107	0	0	500
5501-00-2600	Signs & Markers	17,595	19,000	1,112	25,000
	Total Supplies	286,766	302,400	246,165	304,500
Contract Services					
5501-00-3100	Contract Services	0	21,000	9,110	26,000
5501-00-3150	Engineering Consultant Service	9,637	10,000	9,615	10,000
5501-00-3170	Professional Development	1,049	2,000	2,000	2,500
5501-00-3180	Dues & Memberships	0	600	300	600
5501-00-3190	Communications	10,775	10,992	10,842	11,786
5501-00-3200	Utilities	219,639	243,000	225,191	241,434
5501-00-3250	General Insurance	28,351	28,261	4,179	28,261
5501-00-3251	Workers Compensation	38,170	28,203	28,203	29,603
5501-00-3252	Group Insurance	160,188	157,045	157,045	192,708
5501-00-3260	Machinery & Equipment Maint	6,758	12,000	1,691	9,000
5501-00-3270	Building/Grounds Maint	33,757	39,500	9,531	39,500
5501-00-3290	Technology Services	23,454	14,442	31,442	26,913
5501-00-3320	Uniform Rental	7,265	7,500	6,885	7,500
5501-00-3370	Misc. Drainage	18,660	52,000	43,586	50,000
5501-00-3390	Asphalt Street Maint	103,142	83,000	0	125,000
5501-00-3400	Traffic Control/Pavement	10,519	25,000	12,413	25,000
5501-00-3410	Concrete Paving/Sidewalks	192,895	230,000	165,478	280,000
5501-00-3420	Right of Way Maintenance	24,181	75,000	54,964	40,000
5501-00-3510	Vehicle Repairs	0	3,000	3,298	5,000
5501-00-3540	Vehicle Maintenance Fees	155,349	159,273	159,273	152,558
5501-00-3550	Vehicle Replacement Accruals	70,663	70,895	70,895	68,151
	Total Services	1,114,451	1,272,711	1,005,941	1,371,515



Annual Budget 2011/2012

312 - Sales Tax Fund - Street Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Capital Outlay					
5501-00-4100	Building & Property	13,500	0	0	0
5501-00-4150	Machinery & Equipment	0	82,404	10,300	6,667
	Total Capital Outlay	13,500	82,404	10,300	6,667
Debt Service					
5501-00-5001	Principal	95,639	248,782	230,340	105,680
5501-00-5002	Interest	15,463	17,734	10,564	5,421
	Total Debt Service	111,102	266,515	240,904	111,102
Interfund Transfers					
5501-00-7100	Transfer to General Fund	291,664	291,584	250,000	298,740
	Total Interfund Transfers	291,664	291,584	250,000	298,740
Capital Projects					
5501-00-9001	FM 528 Extension	0	0	14,000	0
5501-00-9002	Stadium Drainage	0	0	12,048	0
5501-00-9004	South St Drainage	0	663,656	6,792	0
5501-00-9009	Hike & Bike	0	0	8,783	0
5501-00-9011	St Resurfacing & Rd Construction	140,619	305,000	246,840	546,583
5501-00-9014	Sidewalk Program	0	0	30,000	50,000
5501-00-9015	GIS Mapping	14,811	0	16,650	0
5501-00-9016	Bridge Replacement Program	8,150	50,000	7,550	100,000
5501-00-9017	Downtown Sidewalk	0	50,000	23,319	0
5501-00-9019	McGinty Street	0	0	31,061	0
5501-00-9026	Traffic Control	16,001	25,000	0	25,000
5501-00-9031	Hospital Development	0	27,518	27,518	0
5501-00-9036	Drainage Project - Land Donation	0	92,431	92,431	0
	Total Capital Projects	179,581	1,213,605	516,993	721,583
	Total Public Services - Street	2,779,276	4,245,646	3,038,592	3,706,417



City of Alvin FY 2011/12
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	25,000	<i>Sales Tax Fund</i>
Street Resurfacing/Rd Construction.....	<u>546,583</u>	<i>Sales Tax Fund</i>
Total Sales Tax Capital Budget	<u>\$ 721,583</u>	



**CITY OF ALVIN
CIP PROJECT REPORT**

Bridge Maintenance & Replacement Program

Project No.: 312-5501-00-9016

Location:

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

Project Description:

The City has identified certain bridges within its corporate limits that are experiencing structural failure and load capacity problems. The City has initiated an agreement with TXDOT to design and construct the various bridges requiring replacement. This project requires a City Match of 10% in reference to the TXDOT agreement for the five 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 four of the five bridges.

Design Schedule:

TranSystem Package – Includes Adoue St., Old Galveston Rd. ,South St. and CR 149. – 90%

TXDOT Package – Includes Second St. – 30%

Construction Schedule: The City must complete the Ryan Dr. and C.R. 435 (Wickwillow Lane) bridge replacement by July 2012.

CURRENT STATUS:

The CR 435 (Wickwillow Lane) bridge has been replaced by city staff and C & R District # 3.

The Tran System Package is at the 90% design stage. (Old Galveston Rd. - Adoue St. - South St & CR 149.) Current TXDOT let date – March 2012

TXDOT Package is at the 30% design stage. Current TXDOT let date May 2012

Ryan Drive Bridge – Design – 100%, Construction – Spring 2012

Budget:

Four bridge agreement: TXDOT cost of bridge replacement.

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

Funding Source:

Sales Tax Fund

Fund: Capital Projects



**CITY OF ALVIN
CIP PROJECT REPORT**

2012 Downtown Sidewalk Project

Project No.: 312-5501-00-9014

Location:

Old downtown area

Project Description:

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

Design

0% complete

Construction Schedule:

May 2012

Current Status:

None

Budget:

\$205,000

Funding Source:

Sales Tax

Fund: Capital Projects



**CITY OF ALVIN
CIP PROJECT REPORT**

2012 Traffic Control & Pavement Marking Program

(Paint)

Project No.: 312-5501-00-9013

Location:

The project covers various areas within the city.

Project Description:

This project is an on going endeavor to provide and maintain pavement markings throughout the city. The project will include all of the roads in the Street Resurfacing & Road Construction Program and other locations through out the city.

Design Schedule:

100%

Construction Schedule:

June 2012 – Brazoria County

Current Status:

None

Budget:

TBA

Funding Source:

Sales Tax

Fund: Capital Projects



**CITY OF ALVIN
CIP PROJECT REPORT**

South Street Drainage and Repair

Project No. 312-5501-00-9004

Location:

The project will be located on South Street between Johnson Street and Hood Street.

Project Description:

This project includes the removal and replacement of concrete pavement, storm water pipes, inlets and manholes, sanitary sewer lines, waterlines, driveways and sidewalk.

Design schedule:

100%

Construction Schedule:

October 2011

Current Status:

Construction has begun on this project.

Budget:

\$700,000

Funding Source:

Sales Tax

Fund: Street Operating and Maintenance



**CITY OF ALVIN
CIP PROJECT REPORT**

Street Resurfacing & Road Construction Program 2012

Project No.: 312-5501-00-9011

Location:

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

Project Description:

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

Project list: House Street, Nelson Road, Jephson Lane, Fairway Drive, Davis Bend Road, Rowan Burton Road, CR 160 and Treatment Plant Road.

Design schedule:

Street list has been sent to Brazoria County for approval.

Construction Schedule:

June 2012(Schedule depends on Brazoria County)

Current Status:

None

Budget:

TBA

Funding Source:

Sales Tax

Fund: Capital Projects



**313- 2006 CO GOVERNMENTAL
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$859,861	824,106	824,106	704,458
Revenue Sources:				
Interest Income	2,231	2,400	1,352	2,000
Total Revenue	2,231	2,400	1,352	2,000
Total Revenues & Resources	862,092	826,506	825,458	706,458
Uses:				
Parks Maintenance	0	0	85,000	0
Depot	0	0	36,000	0
Other Requirements	37,986	0	0	0
Total Expenditures	37,986	0	121,000	0
Revenue Over/(Under) Expenditures	(35,755)	2,400	(119,648)	2,000
Ending Balance	824,106	826,506	704,458	706,458



**CITY OF ALVIN
CIP PROJECT REPORT**

Bob Briscoe Park Improvements

Project No: 313-7001-00-9021

Project Description:

Enhancements to the Bob Briscoe Park area as follows:

- Fine grading and hydroseeding
- Irrigation (4 fields)
- Regrade/berming
- Playgrounds
- Fall surface for playgrounds
- Curbing for playgrounds
- Concession building/restrooms/storage/covered patio with roofing
- Fishing pier and gang plank
- Picnic Tables
- Field lighting (4 fields)
- Soccer goals
- Bleachers
- Player benches
- 7ft concrete trail
- Shelter (picnic area)

Design Schedule:

*Soccer Field Lighting – 100%

*Irrigation and Field Preparation – 100%

*Concession/Restroom Building – 100%

*Concrete Trail – 100%

*Bleachers/Shelters – 100%

*Additional Concrete Work – 100%

Current Status:

Brazoria County working on grading & piping.

Additional concrete work after grading & piping.

Construction Schedule:

Soccer Field Lighting – 100% complete

Irrigation and Field Preparation – 100% complete

Concession/Restroom Building – 100% complete.

Concrete Trail –100%

Budget: Design/Construction Cost \$967,000



**CITY OF ALVIN
CIP PROJECT REPORT**

National Oak Park Improvements

Project No.: 313-7001-00-9012

Project Description:

The proposed park plan will complete the exterior grounds of the historic railroad depot. This will include a pavilion with a clock tower, landscaping, parking lot and a walking trail to connect the Tom Blakeney Jr. Hike and Bike Trail to National Oak Park. Plans also include a beautiful playground centrally located between Depot Park and National Oak Park. Walking trails will be added within National Oak Park also connecting to the hike & bike trail.

Budget:

TBA

Current Status:

Landscaping – 100%

Playground Equipment – 100%

The Clock Tower – 100% complete (funded by KAB)

National Oak Park Trail - 100% complete

National Oak Park Lighting – Design – 90%

Construction Schedule:

Lighting Project - Advertisement – January 2012

Funding Source:

2006 Certificate of Obligations, Series C - Property Tax

Fund: General Fund Capital Projects



**316- 2011 TAX AND REVENUE CO GOVERNMENTAL
FUND BALANCE SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	0	0	0	3,593,201
Revenue Sources:				
Bond Proceeds	0	4,430,667	4,447,559	0
Total Revenue	0	4,430,667	4,447,559	0
Total Revenues & Resources	0	4,430,667	4,447,559	3,593,201
Uses:				
Contractual Services	0	50,000	0	0
Capital Outlay	0	2,293,364	854,358	0
Capital Projects	0	1,930,000	0	0
Contingency	0	157,303	0	0
Total Expenditures	0	4,430,667	854,358	0
Revenue Over/(Under) Expenditures	0	0	3,593,201	0
Ending Balance	0	4,430,667	3,593,201	3,593,201



Debt Service Fund

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

- *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 credits, 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.*

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 2011 taxable assessed valuation of \$907,541,107 at 90% collection, tax revenue of \$12,251,805 would be produced. This revenue could service the debt of around \$190,995,380 issued at 2.5% 20-year serial bonds, which is \$161,559,920 greater than the City's outstanding obligations.

<i>City's total outstanding debt</i>	<i>\$29,435,460</i>
<i>Less Self Supporting debt from Hotel, Sanitation and Utility</i>	<i>- 22,062,307</i>
<i>Net Tax Supporting Debt Outstanding</i>	<i><u>\$ 7,373,153</u></i>



**411- DEBT SERVICE FUND
BUDGET SUMMARY**

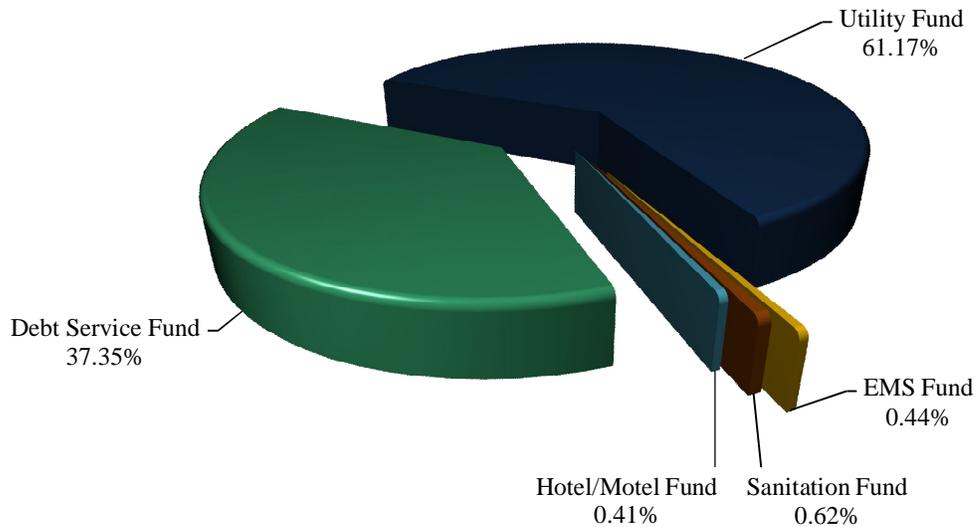
Description	Actual 2009/10	Estimated 2010/11	Budget 2011/12
Beginning Fund Balance	\$ 374,250	\$ 420,806	\$ 356,209
REVENUE			
Current Property Taxes	1,171,288	1,204,744	1,145,050
Delinquent Property Taxes	26,140	27,000	27,000
Penalty & Interest	19,421	16,046	20,000
Rendition Penalty	1,232	1,300	1,300
Interest Income	193	520	600
Transfer from General Fund	53,684	0	0
Transfer from Fund 313	37,986	0	0
Bond Proceeds	0	16,063	0
Total Revenue	1,309,944	1,265,673	1,193,950
Total Revenues & Resources	1,684,194	1,686,479	1,550,159
EXPENDITURES			
Principal	853,744	953,035	684,146
Interest	347,387	344,054	476,604
Agent Fees	5,694	15,582	15,600
Other Debt Issuance Cost	1,600	0	0
Capital Lease Payments	16,978	17,600	17,600
Transfer to General Fund	37,986	0	0
Total Expenditures	1,263,388	1,330,270	1,193,950
Revenue Over/(Under) Expenditures	46,556	(64,598)	0
Ending Fund Balance	\$ 420,806	\$ 356,209	\$ 356,209



Summary of Annual Debt Requirements

	<i>Debt Outstanding at 9/30/2011</i>	<i>Principal Due</i>	<i>Interest Due</i>	<i>FY 2011/2012 Total Required Payments</i>	<i>Debt Balance @ 9/30/2012</i>
Debt Service	11,476,175	684,146	476,604	1,160,750	10,792,029
Utility	18,793,434	1,726,283	706,487	2,432,770	17,067,151
EMS	134,897	2,093	5,493	7,586	132,804
Sanitation	190,051	96,471	18,074	114,545	93,580
Hotel Motel	127,447	30,008	4,074	34,082	97,439
	30,722,004	2,539,001	1,210,732	3,749,733	28,183,003

All Debt Outstanding at 9/30/2011



G. O. LONG-TERM DEBT OVERVIEW

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, 2011, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2002, General Obligation Bonds	125,000
Series 2002A, General Obligation Refunding Bonds	67,177
Series 2011, General Obligation Refunding Bonds	4,194,491
Bonds	<u>\$ 4,386,668</u>
<u>Certificates of Obligation</u>	
Series 2006A, Certificate of Obligations	1,165,000
Series 2006C, Certificate of Obligations	1,030,000
Series 2011, Certificate of Obligations	4,468,507
Certificates of Obligation	<u>\$ 6,663,507</u>
<u>Tax Notes</u>	
Series 2005, Tax Notes	39,000
Series 2007, Tax Notes	387,000
Tax Notes	<u>\$ 426,000</u>
Total General Long-Term Debt	<u>\$ 11,476,175</u>



G. O. LONG-TERM DEBT REQUIREMENT

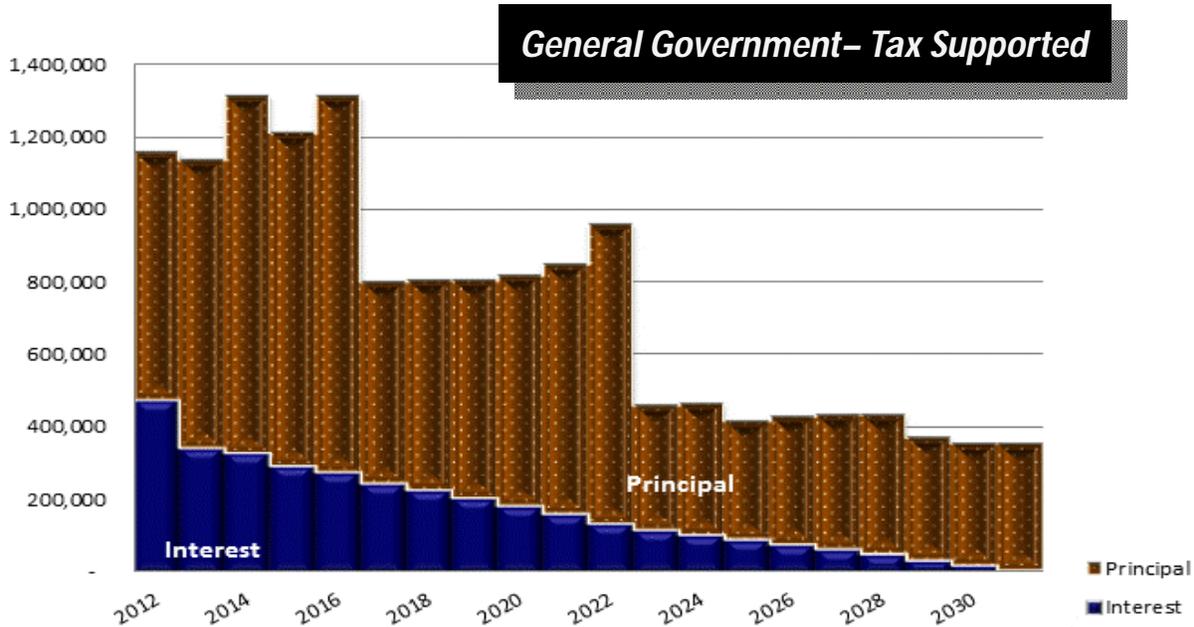
DEBT ISSUED	BALANCE OUTSTANDING 09/30/11	PRINCIPAL	INTEREST	TOTAL REQUIRED
Series 2002 General Obligation Bonds	125,000	125,000	114,250	239,250
G.O Refunding Bonds, Series 2002A	67,177	36,839	1,846	38,685
Series 2006A, Certificates of Obligation	1,165,000	85,000	45,155	130,155
Series 2006C, Certificates of Obligation	1,030,000	75,000	39,925	114,925
Series 2005, Tax Notes	39,000	39,000	731	39,731
Series 2007, Tax Notes	387,000	124,000	12,968	136,968
Series 2011, Certificate of Obligation	4,468,507	69,315	181,948	251,263
Series 2011, GO Refunding Bonds	4,194,491	129,992	79,781	209,773
TOTAL	\$ 11,476,175	\$ 684,146	\$ 476,604	\$ 1,160,750



Debt Service Fund

Amortization Schedule- Grand Total of All Debt

	Fiscal Year	Principal	Interest	Annual Debt Service
2012	2011/2012	684,146	476,604	1,160,750
2013	2021/2013	797,849	340,102	1,137,951
2014	2013/2014	986,958	327,540	1,314,498
2015	2014/2015	916,404	294,172	1,210,576
2016	2015/2016	1,036,420	277,318	1,313,738
2017	2016/2017	557,082	244,032	801,114
2018	2017/2018	578,703	225,127	803,830
2019	2018/2019	602,945	204,590	807,535
2020	2019/2020	637,187	182,213	819,400
2021	2020/2021	691,429	158,741	850,170
2022	2021/2022	825,671	134,120	959,791
2023	2022/2023	344,534	115,484	460,018
2024	2023/2024	363,776	102,953	466,729
2025	2024/2025	328,018	90,190	418,208
2026	2025/2026	351,881	77,192	429,073
2027	2026/2027	370,744	63,590	434,334
2028	2027/2028	384,986	49,425	434,411
2029	2028/2029	338,155	34,686	372,841
2030	2029/2030	332,712	20,517	353,229
2031	2030/2031	346,575	6,932	353,507
Grand Total		\$ 11,476,175	\$ 3,425,528	\$ 14,901,703



Debt Service Fund

City of Alvin, Series 2002, General Obligation Bonds

Date of Issuance: 12/1/2002

Original Issue: \$3,150,000

Interest Rate: 6.10% - 4.80%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	125,000	114,250	239,250
Total	\$ 125,000	\$ 114,250	\$ 239,250



Debt Service Fund

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

Date of Issuance: 12/1/2002

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

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	36,839	1,846	38,685
2012/2013	15,169	895	16,064
2013/2014	15,169	303	15,472
Total	\$ 67,177	\$ 3,044	\$ 70,221



Debt Service Fund

City of Alvin, Series 2005, Tax Notes

Date of Issuance: 9/29/2005

Original Issue: \$610,000 (78% Debt Service, 22 % Enterprise Debt)

Interest Rate: 3.00% - 3.75%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	39,000	731	39,731
Total	\$ 39,000	\$ 731	\$ 39,731



Debt Service Fund

City of Alvin, Series 2006A, Certificates of Obligation

Date of Issuance: 9/19/2006

Original Issue: \$1,475,000

Interest Rate: 4.00% - 4.10%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	85,000	45,155	130,155
2012/2013	90,000	41,655	131,655
2013/2014	90,000	38,055	128,055
2014/2015	95,000	34,355	129,355
2015/2016	100,000	30,455	130,455
2016/2017	105,000	26,355	131,355
2017/2018	110,000	22,055	132,055
2018/2019	115,000	17,555	132,555
2019/2020	120,000	12,855	132,855
2020/2021	125,000	7,893	132,893
2021/2022	130,000	2,665	132,665
Total	\$ 1,165,000	\$ 279,053	\$ 1,444,053



Debt Service Fund

City of Alvin, Series 2006C, Certificates of Obligation

Date of Issuance: 9/1/2006

Original Issue: \$1,305,000

Interest Rate: 4.00% - 4.10%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	75,000	39,925	114,925
2012/2013	80,000	36,825	116,825
2013/2014	80,000	33,625	113,625
2014/2015	85,000	30,325	115,325
2015/2016	90,000	26,825	116,825
2016/2017	95,000	23,125	118,125
2017/2018	95,000	19,325	114,325
2018/2019	100,000	15,425	115,425
2019/2020	105,000	11,325	116,325
2020/2021	110,000	6,970	116,970
2021/2022	115,000	2,358	117,358
Total	\$ 1,030,000	\$ 246,053	\$ 1,276,053



Debt Service Fund

City of Alvin, Series 2007, Tax Notes

Date of Issuance: 3/1/2007

Original Issue: \$835,000

Interest Rate: 3.99% - 3.99%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	124,000	12,968	136,968
2012/2013	129,000	7,920	136,920
2013/2014	134,000	2,673	136,673
Total	\$ 387,000	\$ 23,561	\$ 410,561



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
2011/2012	69,315	181,948	251,263
2012/2013	92,420	153,810	246,230
2013/2014	115,525	151,211	266,736
2014/2015	161,735	147,745	309,480
2015/2016	92,420	144,568	236,988
2016/2017	194,082	140,502	334,584
2017/2018	198,703	134,610	333,313
2018/2019	207,945	128,510	336,455
2019/2020	217,187	122,133	339,320
2020/2021	226,429	115,479	341,908
2021/2022	235,671	108,547	344,218
2022/2023	249,534	100,334	349,868
2023/2024	258,776	90,803	349,579
2024/2025	268,018	80,590	348,608
2025/2026	281,881	69,592	351,473
2026/2027	295,744	58,040	353,784
2027/2028	304,986	46,025	351,011
2028/2029	318,849	33,548	352,397
2029/2030	332,712	20,517	353,229
2030/2031	346,575	6,932	353,507
Total	\$ 4,468,507	\$ 2,035,444	\$ 6,503,951



Debt Service Fund

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(15.91% Debt Service, 72.93% Enterprise Debt, Sanitation 8.57%, Hotel/Motel 2.58

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	129,992	79,781	209,773
2012/2013	391,260	98,997	490,257
2013/2014	552,264	101,673	653,937
2014/2015	574,669	81,747	656,416
2015/2016	754,000	75,471	829,471
2016/2017	163,000	54,050	217,050
2017/2018	175,000	49,138	224,138
2018/2019	180,000	43,100	223,100
2019/2020	195,000	35,900	230,900
2020/2021	230,000	28,400	258,400
2021/2022	345,000	20,550	365,550
2022/2023	95,000	15,150	110,150
2023/2024	105,000	12,150	117,150
2024/2025	60,000	9,600	69,600
2025/2026	70,000	7,600	77,600
2026/2027	75,000	5,550	80,550
2027/2028	80,000	3,400	83,400
2028/2029	19,306	1,138	20,444
Total	\$ 4,194,491	\$ 723,395	\$ 4,917,886



Permanent Fund

The Permanent Fund is used to account for the handling and maintaining of the city cemetery.



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

DESCRIPTION	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Beginning Balance:	\$ 468,602	\$ 478,788	\$ 478,788	\$ 470,233
Revenue				
Sale of Cemetery Lots	37,500	44,000	24,000	40,000
Staking/Flagging Fee	1,100	1,500	1,600	2,000
Transfer Fee	0	0	50	0
Interest Income	798	2,500	685	1,000
Intragovernmental	22,301	22,301	22,301	21,962
Total Revenue	61,699	70,301	48,636	64,962
Total Revenues & Resources	530,301	549,089	527,424	535,195
Expenditures				
Operating Expenses	18,167	20,000	18,244	23,450
Transfer to General Fund	33,347	38,947	38,947	36,228
Total Expenditures	51,514	58,947	57,191	59,678
Excess (Deficiency) of total revenue and resources over expenditures	10,185	11,354	(8,555)	5,284
Ending Balance	\$ 478,788	\$ 490,142	\$ 470,233	\$ 475,517





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.*
- *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 2011/2012

UTILITY FUND BUDGET SUMMARY

Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Beginning Balance	\$ 3,141,237	\$ 3,276,559	\$ 3,276,559	\$ 3,626,939
REVENUES				
Water	2,845,313	2,992,698	2,781,186	3,101,798
Tapping Fee- Water	650	1,000	800	1,000
Fire Hydrant Rentals	1,521	1,500	1,165	1,500
Sale of Water Meters	27,097	25,000	24,000	25,000
BCGCD Passthrough Fees	30,903	28,000	28,802	28,000
Sewer	2,991,283	3,081,035	3,025,869	3,132,915
Tapping Fee- Sewer	450	500	500	500
TCEQ Permit Fee	34,067	41,800	40,002	41,800
Credit Card Service Fee	0	0	3,630	4,600
Penalty- Water	55,290	55,000	48,595	55,000
Penalty- Sewer	60,183	60,000	55,569	60,000
Investment Earnings	7,544	19,000	8,910	11,000
Sales Of Assets	5,316	0	0	0
Transfer from Sanitation	64,403	71,304	71,304	63,691
Other Incomes	64,453	62,500	69,984	68,500
Total Revenues	6,188,473	6,439,337	6,160,316	6,595,304
Total Revenue and Resources	9,329,710	9,715,896	9,436,875	10,222,243
EXPENDITURES				
Water	995,489	1,158,643	1,058,869	1,102,812
Sewer	720,122	888,969	730,961	905,602
Wastewater Treatment Plant	864,375	879,317	662,938	834,971
Administration	205,503	203,110	202,068	257,257
Billing & Collection	233,233	243,305	228,446	226,896
Public Services Facility	110,405	130,660	131,453	97,909
Other Requirements	2,924,023	2,905,633	2,795,202	3,137,586
Total Expenditures	6,053,151	6,409,637	5,809,937	6,563,032
Revenue Over/(Under) Expenditures	135,322	29,700	350,380	32,272
Ending Balance	\$ 3,276,559	\$ 3,306,259	\$ 3,626,939	\$ 3,659,211



Annual Budget 2011/2012

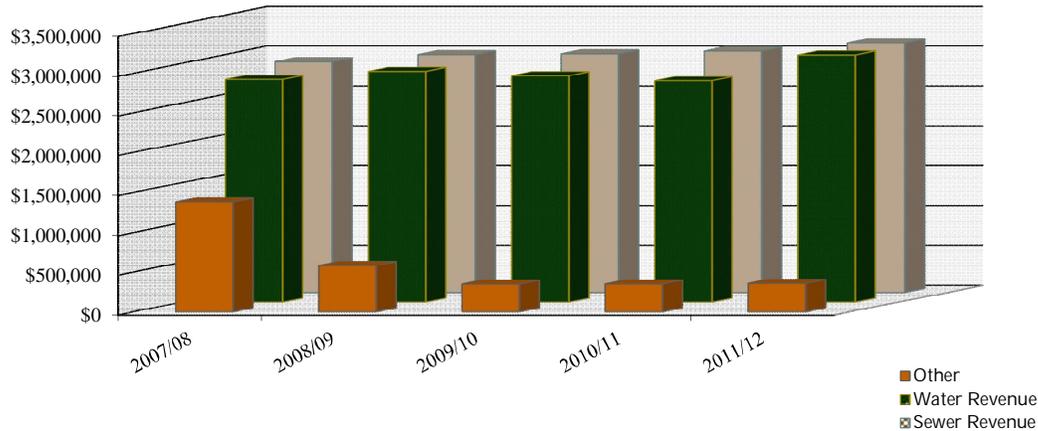
211 - UTILITY FUND REVENUE DETAIL

Account	Description	Actual 2009/2010	Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Charges for Service					
0000-00-0712	Water Revenue	2,845,313	2,992,698	2,781,186	3,101,798
0000-00-0713	Tapping Fee- Water	650	1,000	800	1,000
0000-00-0714	Fire Hydrant Rental	1,521	1,500	1,165	1,500
0000-00-0715	Sales of Water Meters	27,097	25,000	24,000	25,000
0000-00-0716	BCGCD Passthrough Fees	30,903	28,000	28,802	28,000
0000-00-0717	Sewer Revenue	2,991,283	3,081,035	3,025,869	3,132,915
0000-00-0718	Tapping Fee- Sewer	450	500	500	500
0000-00-0730	TCEQ Permit Fees	34,067	41,800	40,002	41,800
0000-00-0731	Credit Card Service Fee	0	0	3,630	4,600
	Total Charges for Service	5,931,284	6,171,533	5,905,954	6,337,113
Investment Earnings					
0000-00-0800	Interest Income	4,520	8,000	7,059	8,000
0000-00-0802	Penalty - Water	55,290	55,000	48,595	55,000
0000-00-0803	Penalty - Sewer	60,183	60,000	55,569	60,000
0000-00-0804	Interest Earned- Fund 231	642	3,000	529	1,000
0000-00-0805	Interest Earned- Fund 232	2,382	8,000	1,322	2,000
	Total Investment Earnings	123,017	134,000	113,075	126,000
Intragovernmental					
0000-00-0833	Transfer from Sanitation Fund	64,403	71,304	71,304	63,691
0000-00-0870	Sale of Assets	5,316	0	0	0
	Total Intragovernmental	69,719	71,304	71,304	63,691
Other Incomes					
0000-00-0915	Return Check Fee	3,325	4,000	4,300	4,000
0000-00-0918	Miscellaneous Income	4,860	8,000	7,765	8,000
0000-00-0919	Reconnect Fee	23,092	22,000	19,790	23,000
0000-00-0920	Cleaning Fee	4,544	3,500	4,129	3,500
0000-00-0921	Sludge Disposal	28,549	25,000	34,000	30,000
0000-00-0929	Misc. Reimbursements	83	0	0	0
	Total Other Collections	64,453	62,500	69,984	68,500
	Total Revenues	\$6,188,473	\$6,439,337	\$6,160,316	\$6,595,304

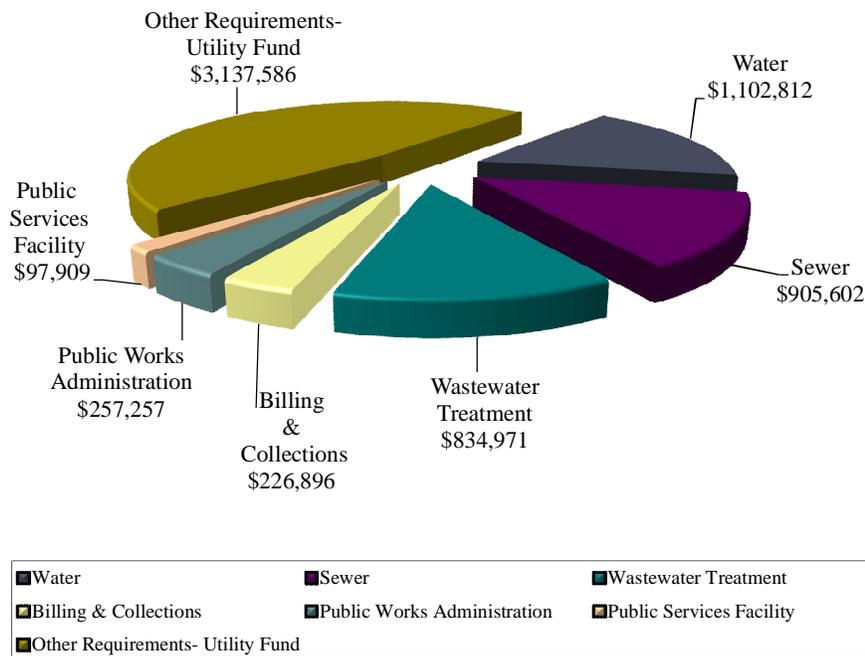


UTILITY FUND REVENUE TRENDS

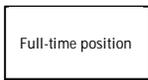
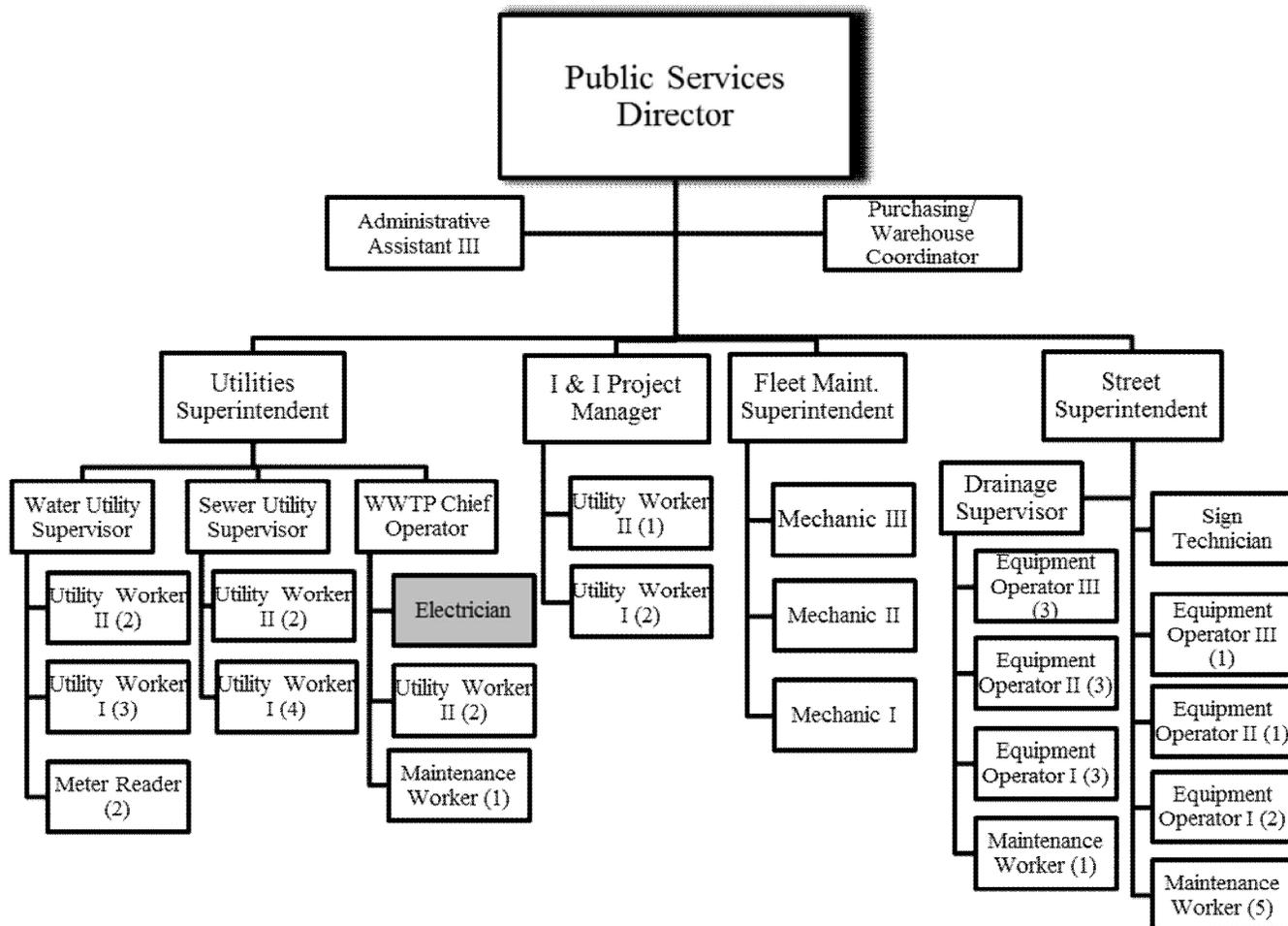
Revenue	Actual 2007/08	Actual 2008/09	Actual 2009/10	Forecast 2010/11	Budget 2011/12
Water Revenue	2,797,612	2,899,604	2,845,313	2,781,186	3,101,798
Sewer Revenue	2,893,578	2,981,749	2,991,283	3,025,869	3,132,915
Other	1,384,871	580,996	351,877	353,261	360,591
	7,076,061	6,462,349	6,188,473	6,160,316	6,595,304



FY 2011/12 Expenditures by Function



Public Services Organizational Chart



Public Services Department

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.

Accomplishments 2010-11

Replaced water and sewer on South Street, pipe-bursting 6 and 8" sewer, replace the 10" waterline and eliminate the 6" waterline.

Replaced motor control center at well 6.

Replaced motor control center at well 3.

Replaced two distribution pumps at well 6 water plant.

Installed water main on Bypass 35 from the elevated tank to Victory

Rebuilt electrical rack at the front of the plant at WWTP.

Replaced one of the RAS pumps at WWTP.

Repaired 96 water main breaks, 208 water service leaks, answered 28 water quality calls.

Cleared 178 sewer stops, made 26 sewer main repairs, and replaced 28 sewer service lines.



Public Services Department

Goals and Objectives 2011-12

Clean and Televis 20,000 feet (5-10%) of sewer main.

Continue eliminating Inflow & Infiltration of water into the sewer system (I&I) with a target of no overflows at manholes during a two-year event.

Replace motor control center at well 4.

Replace one distribution pump at well 6 water plant and two at well 3 water plant.

Paint building at well 3 and all piping on pumps and the well.

Blast prime and paint 75 fire hydrants, and 5 lift-stations.

Begin well pm program

Rebuild controls for master lift-station at wwtp

Replace control valves at Dyche and Ver Halen water towers

Rebuild pump header at well 6 distribution site

Replace 1 RAS pump and one non-potable pump at wwtp

Repair sidewalks at wwtp

Replace one pump at lift station 3, 23, and 30



Public Services Department

Category	Amended Budget 2010/2011	Budget 2011/2012
Water	1,158,643	1,102,812
Sewer	888,969	905,602
Wastewater Treatment Plant	879,317	834,971
Administration	203,110	257,257
Public Services Facility	130,660	97,909
Other Requirements	2,905,633	3,137,586
Total	\$ 6,166,332	\$ 6,336,137

Financial Highlights

FY 2011/2012 budget reflects an overall increase. Contributing factors are 1) increases in materials and supplies within the Sewer program 2) increase in technology services within the Administration program 3) COLA adjustments and 4) debt requirement for Series 2011 Refunding Bonds.



Water Program

Category	Amended Budget 2010/2011	Budget 2011/2012
1000 Personnel Services	\$ 290,184	\$ 297,603
2000 Materials and Supplies	303,650	315,400
3000 Contractual Services	489,409	474,809
4000 Capital Outlay	75,400	15,000
Total	\$ 1,158,643	\$ 1,102,812

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Supervisor	10	1	1
Utility Worker II	8	2	2
Utility Worker I	6	3	3
Meter Reader	5	2	2
Total		8	8



Annual Budget 2011/2012

211 - Utility Fund/Water Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
6001-00-1001	Salaries	234,197	216,908	196,125	218,567
6001-00-1005	Overtime	14,063	17,000	30,465	19,000
6001-00-1006	Longevity	1,982	1,973	1,719	2,115
6001-00-1009	TMRS	33,320	34,467	32,611	37,346
6001-00-1011	Social Security	19,140	18,172	17,165	18,495
6001-00-1016	Certification & Education	1,828	1,664	1,072	2,080
6001-00-1020	Pension Expense	19,163	0	0	0
	Total Personnel	323,694	290,184	279,157	297,603
Supplies					
6001-00-2125	Miscellaneous Supplies	9,862	23,750	22,330	21,500
6001-00-2250	Uniform & Apparel	556	1,000	996	1,400
6001-00-2300	Vehicle & Equipment Supplies	629	1,500	489	1,500
6001-00-2301	Motor Vehicle Fuel	16,888	18,000	16,082	24,000
6001-00-2350	Safety Equipment	2,720	7,800	1,691	6,000
6001-00-2425	Chemicals & Insecticide	111,848	100,000	96,964	100,000
6001-00-2475	Water Meter & Parts	31,306	30,000	7,510	30,000
6001-00-2500	Water/Sewer Main Repair Supplies	73,859	95,000	75,000	75,000
6001-00-2525	W/S Machinery & Equipment	9,091	26,600	51,600	56,000
	Total Supplies	256,758	303,650	272,660	315,400
Contractual Services					
6001-00-3100	Contract Services	400	35,000	28,236	35,000
6001-00-3170	Professional Development	1,609	2,250	1,246	1,500
6001-00-3180	Dues & Memberships	170	800	446	800
6001-00-3190	Communications	3,036	2,976	2,973	2,985
6001-00-3200	Utilities	226,797	245,200	235,311	239,700
6001-00-3260	Machinery & Equipment Maint	47,585	55,000	55,881	55,000
6001-00-3270	Building/Grounds Maint	10,663	12,600	9,691	12,600
6001-00-3320	Uniform Rental	3,683	6,000	3,819	6,000
6001-00-3470	Regulatory Inspection Fees	13,726	15,000	13,726	15,000
6001-00-3480	Lab Testing Fees	9,528	11,000	9,000	11,000
6001-00-3490	BCGCD Water Fees	27,401	34,000	27,010	28,000
6001-00-3510	Vehicle Repairs	713	3,000	2,015	3,000
6001-00-3540	Vehicle Maintenance Fees	55,190	49,573	49,573	48,424
6001-00-3550	Vehicle Replacement Accrual	14,535	17,010	17,010	15,800
	Total Services	415,036	489,409	455,937	474,809
Capital Outlay					
6001-00-4150	Machinery & Equipment	0	75,400	51,114	15,000
	Total Capital Outlay	0	75,400	51,114	15,000
	Water	\$ 995,489	\$ 1,158,643	\$ 1,058,869	\$ 1,102,812



Sewer Program

Category	Amended Budget 2010/2011	Budget 2011/2012
1000 Personnel Services	\$ 444,771	\$ 427,840
2000 Materials and Supplies	113,440	198,550
3000 Contractual Services	281,448	279,212
4000 Capital Outlay	49,310	0
Total	\$ 888,969	\$ 905,602

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Project Manager (I&I)	II	1	1
Utility Supervisor	10	1	1
Utility Worker II	8	3	3
Utility Worker I	6	6	6
Total		11	11



Annual Budget 2011/2012

211 - Utility Fund/Sewer Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
6002-00-1001	Salaries	274,919	337,262	258,968	317,872
6002-00-1005	Overtime	29,562	20,000	41,873	22,000
6002-00-1006	Longevity	2,424	3,627	3,158	3,649
6002-00-1009	TMRS	40,561	52,830	43,519	53,699
6002-00-1011	Social Security	24,173	27,852	22,789	26,588
6002-00-1016	Certification & Education	1,360	3,200	1,758	4,032
6002-00-1020	Pension Expense	23,327	0	0	0
	Total Personnel	396,325	444,771	372,064	427,840
Supplies					
6002-00-2125	Miscellaneous Supplies	16,029	26,250	19,072	26,000
6002-00-2250	Uniform & Apparel	626	1,000	712	1,550
6002-00-2300	Vehicle Equipment Supplies	0	2,000	9	2,000
6002-00-2301	Motor Vehicle Fuel	12,215	12,500	11,415	16,500
6002-00-2350	Safety Equipment	1,493	4,000	1,036	4,000
6002-00-2425	Chemicals & Insecticide	715	7,000	507	36,000
6002-00-2500	Water/Sewer Main Repair Supplies	43,334	55,000	50,177	75,000
6002-00-2525	W/S Machinery & Equipment	4,387	5,190	1,208	37,000
6002-00-2550	Welding Supplies	0	500	0	500
	Total Supplies	78,800	113,440	84,136	198,550
Contractual Services					
6002-00-3100	Contract Services	0	5,000	0	5,000
6002-00-3170	Professional Development	2,061	3,150	2,291	5,700
6002-00-3180	Dues & Memberships	251	800	500	800
6002-00-3190	Communications	7,072	7,116	7,319	7,280
6002-00-3200	Utilities	87,613	102,000	80,336	97,614
6002-00-3260	Machinery & Equipment Maint	48,764	55,000	39,512	55,000
6002-00-3270	Building/Grounds Maint	4,627	9,300	3,000	9,300
6002-00-3320	Uniform Rental	3,026	6,000	3,000	6,000
6002-00-3480	Lab Testing Fees	20	2,000	0	2,000
6002-00-3510	Vehicle Repairs	773	1,300	1,000	1,300
6002-00-3540	Vehicle Maintenance Fees	71,396	67,832	67,832	65,913
6002-00-3550	Vehicle Replacement Accrual	19,395	21,950	21,950	23,305
	Total Services	244,997	281,448	226,740	279,212
Capital Outlay					
6002-00-4150	Machinery & Equipment	0	49,310	14,571	0
	Total Capital Outlay	0	49,310	14,571	0
Capital Projects					
6002-00-9006	I&I Phase 4	0	0	33,450	0
	Total Capital Outlay	0	0	33,450	0
	Sewer	\$ 720,122	\$ 888,969	\$ 730,961	\$ 905,602



Wastewater Treatment Plant Program

Category	Amended Budget 2010/2011	Budget 2011/2012
1000 Personnel Services	\$ 219,611	\$ 194,959
2000 Materials and Supplies	235,880	230,275
3000 Contractual Services	423,826	409,738
Total	\$ 879,317	\$ 834,971

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
WWTP Chief Operator	10	1	1
Utility Worker II	8	2	2
Electrician	12	1	1
Maintenance Worker	4	1	1
Total		5	5



Annual Budget 2011/2012

211 - Utility Fund/Waste Water Treatment Plant Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
6003-00-1001	Salaries	188,976	160,669	143,228	139,438
6003-00-1005	Overtime	9,974	15,000	9,311	13,000
6003-00-1006	Longevity	2,727	2,104	1,386	1,645
6003-00-1009	TMRS	26,607	26,085	22,142	25,995
6003-00-1011	Social Security	15,601	13,753	11,074	12,881
6003-00-1016	Certification & Education	1,803	2,000	1,239	2,000
6003-00-1020	Pension Expense	15,302	0	0	0
	Total Personnel	260,990	219,611	188,380	194,959
Supplies					
6003-00-2125	Miscellaneous Supplies	18,186	18,000	12,659	18,000
6003-00-2175	Janitorial Supplies	770	800	597	800
6003-00-2225	Medical Supplies	36	400	0	400
6003-00-2250	Uniform & Apparel	332	880	458	775
6003-00-2301	Motor Vehicle Fuel	14,317	13,500	10,590	13,500
6003-00-2350	Safety Equipment	468	1,000	200	1,000
6003-00-2425	Chemicals & Insecticide	158,333	135,000	107,025	135,000
6003-00-2500	Water/Sewer Main Repair Supplies	495	300	411	300
6003-00-2525	W/S Machinery & Equipment	15,224	55,000	8,000	55,000
6003-00-2575	Lab Supplies & Chemicals	4,122	11,000	12,551	5,500
	Total Supplies	212,284	235,880	152,490	230,275
Contractual Services					
6003-00-3100	Contract Services	0	5,000	0	9,000
6003-00-3170	Professional Development	968	500	1,327	2,400
6003-00-3180	Dues & Memberships	235	500	500	500
6003-00-3190	Communications	2,372	3,460	2,466	2,778
6003-00-3200	Utilities	183,827	210,000	120,519	192,474
6003-00-3260	Machinery & Equipment Maint	51,274	38,500	25,837	38,500
6003-00-3270	Building/Grounds Maint	10,071	9,000	2,631	9,000
6003-00-3320	Uniform Rental	2,488	4,000	2,041	4,000
6003-00-3470	Regulatory Inspection Fees	28,578	30,000	46,815	30,000
6003-00-3480	Lab Testing Fees	20,870	28,000	25,784	28,000
6003-00-3500	Sludge Disposal	72,376	70,000	69,899	70,000
6003-00-3510	Vehicle Repairs	245	1,000	383	1,000
6003-00-3540	Vehicle Maintenance Fees	14,308	13,301	13,301	12,741
6003-00-3550	Vehicle Replacement Accruals	3,490	10,565	10,565	9,345
	Total Services	391,101	423,826	322,068	409,738
	Waste Water Treatment Plant	\$ 864,375	\$ 879,317	\$ 662,938	\$ 834,971



Administration Program

Category		Amended Budget 2010/2011	Budget 2011/2012
1000	Personnel Services	\$ 156,205	\$ 165,853
2000	Materials and Supplies	13,500	5,900
3000	Contractual Services	33,405	78,838
4000	Capital Outlay	0	6,666
Total		\$ 203,110	\$ 257,257

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Public Works	V	1	1
Utilities Superintendent	IV	1	1
Purchasing/Warehouse Coordinator	8	1	1
Administrative Assistant III	8	1	1
TOTAL		4	4



Annual Budget 2011/2012

211 - Utility Fund/Administration Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
6004-00-1001	Salaries	124,039	125,038	129,881	131,710
6004-00-1005	Overtime	0	500	0	500
6004-00-1006	Longevity	1,004	1,187	1,196	1,387
6004-00-1009	TMRS	16,623	18,554	18,871	20,804
6004-00-1011	Social Security	9,733	9,782	9,656	10,308
6004-00-1016	Certification & Education	928	1,144	934	1,144
6004-00-1020	Pension Expense	9,560	0	0	0
	Total Personnel	161,887	156,205	160,538	165,853
Supplies					
6004-00-2100	General Office Supplies	3,540	4,000	2,362	3,000
6004-00-2125	Miscellaneous Supplies	399	700	523	2,000
6004-00-2150	Computer Replacement & Supplies	4,254	8,000	8,000	0
6004-00-2225	Medical Supplies	317	400	313	500
6004-00-2275	Program Supplies	131	400	400	400
	Total Supplies	8,641	13,500	11,597	5,900
Contractual Services					
6004-00-3170	Professional Development	2,850	3,500	2,000	3,500
6004-00-3180	Dues & Memberships	967	1,250	1,448	2,000
6004-00-3190	Communications	3,580	3,570	3,783	3,793
6004-00-3210	Postage & Freight	378	1,200	542	950
6004-00-3220	Printing Services	1,697	1,000	1,000	1,000
6004-00-3230	Advertising	20	1,000	0	1,000
6004-00-3260	Machinery & Equipment Maint	0	500	0	500
6004-00-3290	Technology Services	25,213	20,385	20,385	65,095
6004-00-3510	Vehicle Repairs	270	1,000	775	1,000
	Total Services	34,975	33,405	29,933	78,838
Capital Outlay					
6004-00-4150	Machinery & Equipment	0	0	0	6,666
	Total Capital Outlay	0	0	0	6,666
	Administration	\$ 205,503	\$ 203,110	\$ 202,068	\$ 257,257



Public Services Facility Program

Category		Amended Budget 2010/2011	Budget 2011/2012
2000	Materials and Supplies	\$ 8,000	\$ 8,000
3000	Contractual Services	102,660	89,909
4000	Capital Outlay	20,000	0
Total		\$ 130,660	\$ 97,909



211 - Utility Fund/Public Service Facility Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Supplies					
6006-00-2125	Miscellaneous Supplies	3,722	5,500	3,634	5,500
6006-00-2200	Foods	2,293	2,500	2,495	2,500
	Total Supplies	6,015	8,000	6,129	8,000
Contractual Services					
6006-00-3200	Utilities	58,245	67,000	62,601	62,150
6006-00-3250	General Insurance	10,693	8,460	36,748	6,059
6006-00-3260	Machinery & Equipment Maint	6,321	4,000	2,819	4,000
6006-00-3270	Building/Grounds Maint	27,916	21,500	16,912	16,000
6006-00-3320	Uniform Rental	1,213	1,700	1,186	1,700
	Total Services	104,390	102,660	120,266	89,909
Capital Outlay					
6006-00-4100	Building & Property	0	20,000	5,057	0
	Total Capital Outlay	0	20,000	5,057	0
	Public Service Facility	\$ 110,405	\$ 130,660	\$ 131,453	\$ 97,909



Utility Fund – Other Requirements

Category		Amended Budget 2010/2011	Budget 2011/2012
3000	Contractual Services	271,516	277,816
5000	Debt Service	2,264,295	2,452,770
7000	Interfund Transfers	369,822	407,000
Total		\$ 2,905,633	\$ 3,137,586



Annual Budget 2011/2012

211 - Utility Fund/Other Requirements

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
9002-00-1044	Compensated Absences	(26,842)	0	0	0
9002-00-1050	YE Wages	(111)	0	0	0
	Total Personnel	(26,953)	0	0	0
Contractual Services					
9002-00-3110	Audit	17,024	16,000	13,781	16,000
9002-00-3250	General Insurance	677	0	0	0
9002-00-3251	Workers Compensation	22,098	16,330	16,300	17,147
9002-00-3252	Group Insurance	224,035	239,186	249,669	244,669
	Total Services	263,835	271,516	279,750	277,816
Debt Service					
9002-00-5001	Principal	150,000	1,492,699	1,405,343	1,726,283
9002-00-5002	Interest	793,118	751,596	749,600	706,487
9002-00-5003	Agent Fees	3,756	20,000	8,465	20,000
9002-00-5004	Issuance Costs	60,938	0	0	0
9002-00-5008	Amortization of Def Loss - Premium	41,138	0	0	0
	Total Debt Service	1,048,951	2,264,295	2,163,408	2,452,770
Depreciation					
9002-00-6100	Depreciation Expense	1,268,151	0	0	0
	Total Depreciation	1,268,151	0	0	0
Interfund Transfer					
9002-00-7100	Transfer to General Fund	370,040	369,822	352,044	407,000
	Total Interfund Transfer	370,040	369,822	352,044	407,000
	Other Requirements	\$ 2,924,023	\$ 2,905,633	\$ 2,795,202	\$ 3,137,586



**Long-Term Debt Overview
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, 2011, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2002A, General Obligation Refunding Bonds	85,143
Series 2011, General Obligation Refunding Bonds	4,600,694
GO Bonds	<u>\$ 4,685,837</u>
<u>Revenue Bonds</u>	
Series 2001, Water & Sewer System Revenue Bonds	5,180,000
Series 2005, Revenue Refunding Bonds	4,965,000
Revenue Bonds	<u>\$ 10,145,000</u>
<u>Certificate of Obligation</u>	
Series 2006B, Certificates of Obligation	3,720,000
Series 2011, Tax & Revenue Certificates of Obligation	231,597
Certificates of Obligation	<u>\$ 3,951,597</u>
<u>Tax Notes</u>	
Series 2005, Tax Notes	11,000
Tax Notes	<u>\$ 11,000</u>
Total Debt payable from W/S Revenue	<u>\$ 18,793,434</u>



**G. O. LONG-TERM DEBT REQUIREMENT
PAYABLE FROM WATER/SEWER REVENUE**

DEBT ISSUED	BALANCE OUTSTANDING 9/30/2011	PRINCIPAL	INTEREST	TOTAL REQUIRED
2001 WSSR Revenue Bonds	5,180,000	600,000	183,118	783,118
2002A Refunding Bonds	85,143	46,691	2,340	49,031
2005 Tax Anticipation Notes	11,000	11,000	206	11,206
2005 Refunding Bonds	4,965,000	20,000	205,138	225,138
2006 Certificate of Obligation Series B	3,720,000	245,000	144,650	389,650
2011 Tax & Revenue Certificates of Obligation	231,597	3,593	9,430	13,023
2011, General Obligation Refunding Bonds	4,600,694	800,000	161,605	961,605
TOTAL	\$18,793,434	\$1,726,283	\$706,487	\$2,432,770

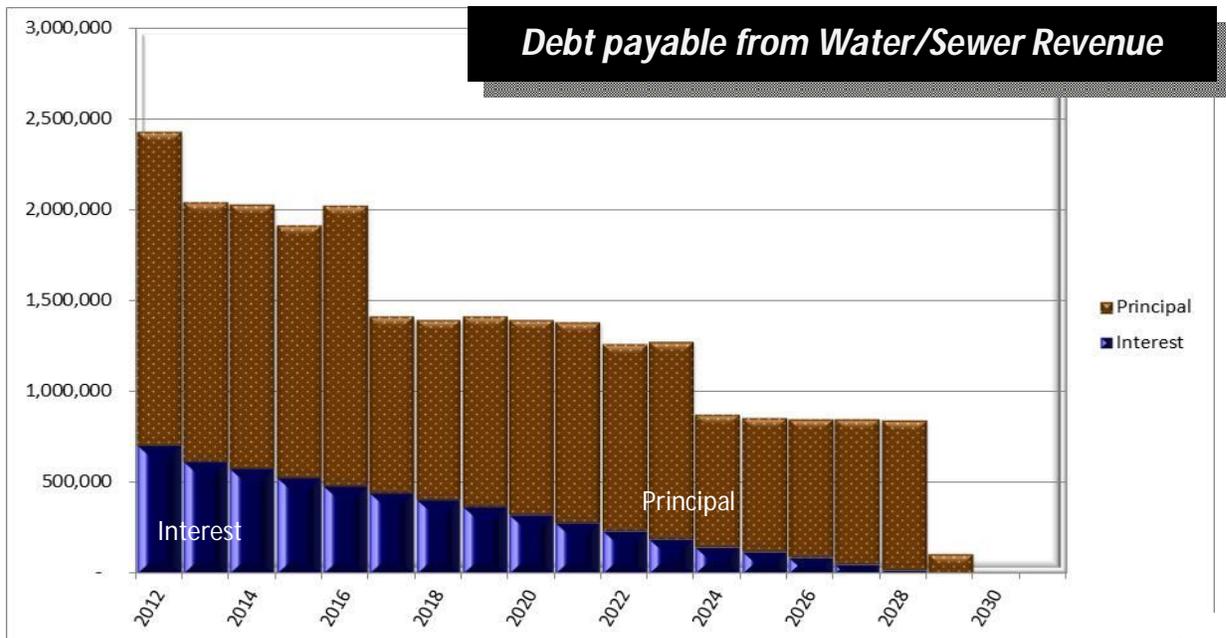


Long-Term Debt

Payable from Water/Sewer Revenue

Amortization Schedule- Grand Total of All Debt

	Fiscal Year	Principal	Interest	Annual Debt Service
2012	2011/2012	1,726,283	706,487	2,432,770
2013	2012/2013	1,424,016	621,646	2,045,662
2014	2013/2014	1,450,213	581,690	2,031,903
2015	2014/2015	1,385,383	533,896	1,919,279
2016	2015/2016	1,540,790	485,930	2,026,720
2017	2016/2017	967,059	449,043	1,416,102
2018	2017/2018	985,299	412,164	1,397,463
2019	2018/2019	1,045,778	372,537	1,418,315
2020	2019/2020	1,066,257	330,192	1,396,449
2021	2020/2021	1,101,736	285,768	1,387,504
2022	2021/2022	1,027,215	239,019	1,266,234
2023	2022/2023	1,082,933	192,555	1,275,488
2024	2023/2024	723,412	154,456	877,868
2025	2024/2025	738,891	123,436	862,327
2026	2025/2026	759,610	91,637	851,247
2027	2026/2027	795,328	58,036	853,364
2028	2027/2028	825,807	22,555	848,362
2029	2028/2029	112,220	2,901	115,121
2030	2029/2030	17,244	1,063	18,307
2031	2030/2031	17,963	359	18,322
Grand Total		\$ 18,793,434	\$ 5,665,370	\$ 24,458,804



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2001, Water & Sewer System Revenue Bonds

Date of Issuance: 11/01/2002

Original Issue: \$6,650,000

Interest Rate: 1.80% - 4.20%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	600,000	183,118	783,118
2012/2013	525,000	165,286	690,286
2013/2014	525,000	147,830	672,830
2014/2015	450,000	131,030	581,030
2015/2016	250,000	118,593	368,593
2016/2017	315,000	108,124	423,124
2017/2018	325,000	95,962	420,962
2018/2019	340,000	82,989	422,989
2019/2020	345,000	69,375	414,375
2020/2021	360,000	55,095	415,095
2021/2022	370,000	40,038	410,038
2022/2023	380,000	24,475	404,475
2023/2024	395,000	8,295	403,295
Total	\$ 5,180,000	\$ 1,230,210	\$ 6,410,210



Long-Term Debt
Payable from Water/Sewer Revenue

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

Date of Issuance: 12/1/2002

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

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	46,691	2,340	49,031
2012/2013	19,226	1,134	20,360
2013/2014	19,226	385	19,611
Total	\$ 85,143	\$ 3,859	\$ 89,002



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2005, Revenue Refunding Bonds

Date of Issuance: 12/1/2005

Original Issue: \$4,965,000

Interest Rate: 4.00% - 4.30%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	20,000	205,138	225,138
2012/2013	20,000	204,338	224,338
2013/2014	25,000	203,438	228,438
2014/2015	25,000	202,438	227,438
2015/2016	225,000	197,438	422,438
2016/2017	175,000	189,438	364,438
2017/2018	185,000	182,238	367,238
2018/2019	190,000	174,738	364,738
2019/2020	205,000	166,838	371,838
2020/2021	215,000	158,438	373,438
2021/2022	230,000	149,538	379,538
2022/2023	255,000	139,838	394,838
2023/2024	265,000	129,305	394,305
2024/2025	685,000	109,659	794,659
2025/2026	715,000	80,430	795,430
2026/2027	750,000	49,478	799,478
2027/2028	780,000	16,770	796,770
Total	\$ 4,965,000	\$ 2,559,498	\$ 7,524,498



Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2005, Tax Notes

Date of Issuance: 9/29/2005
Original Issue: \$610,000
Interest Rate: 3.00% - 3.75%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	11,000	206	11,206
Total	\$ 11,000	\$ 206	\$ 11,206



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

Interest Rate: 4.00% - 4.10%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	245,000	144,650	389,650
2012/2013	255,000	134,650	389,650
2013/2014	265,000	124,250	389,250
2014/2015	280,000	113,350	393,350
2015/2016	290,000	101,950	391,950
2016/2017	300,000	90,150	390,150
2017/2018	315,000	77,850	392,850
2018/2019	325,000	65,050	390,050
2019/2020	340,000	51,750	391,750
2020/2021	355,000	37,850	392,850
2021/2022	365,000	23,268	388,268
2022/2023	385,000	7,893	392,893
Total	\$ 3,720,000	\$ 972,660	\$ 4,692,660



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
2011/2012	3,593	9,430	13,023
2012/2013	4,790	7,972	12,762
2013/2014	5,988	7,837	13,825
2014/2015	8,383	7,657	16,040
2015/2016	4,790	7,493	12,283
2016/2017	10,059	7,282	17,341
2017/2018	10,299	6,977	17,275
2018/2019	10,778	6,660	17,438
2019/2020	11,257	6,330	17,586
2020/2021	11,736	5,985	17,721
2021/2022	12,215	5,626	17,840
2022/2023	12,933	5,200	18,133
2023/2024	13,412	4,706	18,118
2024/2025	13,891	4,177	18,068
2025/2026	14,610	3,607	18,216
2026/2027	15,328	3,008	18,336
2027/2028	15,807	2,385	18,192
2028/2029	16,526	1,739	18,264
2029/2030	17,244	1,063	18,307
2030/2031	17,963	359	18,322
Total	\$ 231,597	\$ 105,494	\$ 337,091



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

(15.91% Debt Service, 72.93% Enterprise Debt, Sanitation 8.57%, Hotel/Motel 2.58

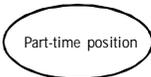
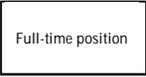
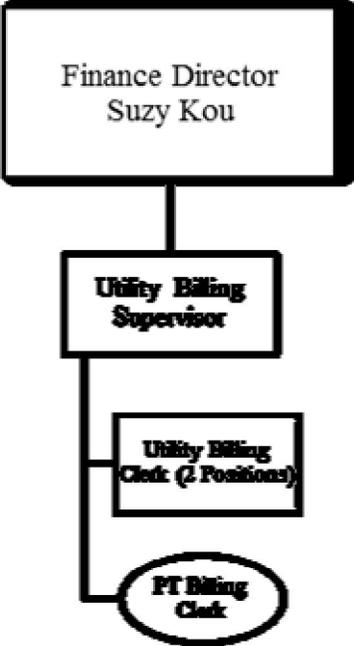
Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	800,000	161,605	961,605
2012/2013	600,000	108,266	708,266
2013/2014	610,000	97,951	707,951
2014/2015	622,000	79,421	701,421
2015/2016	771,000	60,457	831,457
2016/2017	167,000	54,050	221,050
2017/2018	150,000	49,138	199,138
2018/2019	180,000	43,100	223,100
2019/2020	165,000	35,900	200,900
2020/2021	160,000	28,400	188,400
2021/2022	50,000	20,550	70,550
2022/2023	50,000	15,150	65,150
2023/2024	50,000	12,150	62,150
2024/2025	40,000	9,600	49,600
2025/2026	30,000	7,600	37,600
2026/2027	30,000	5,550	35,550
2027/2028	30,000	3,400	33,400
2028/2029	95,694	1,162	96,856
Total	\$ 4,600,694	\$ 793,450	\$ 5,394,144



Finance Department– Utility Billing Program

Organizational Chart



Finance Department - Utility Billing Program

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

Accomplishment for FY2010-2011

- Laserfiche Document Management
- 100 Radio read meters installed. Total in Ground 356.

Goals and Objectives for FY2011-2012

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



Finance Department - Utility Billing Program

Category	Amended Budget 2010/2011	Budget 2011/2012
1000 Personnel Services	\$ 141,486	\$ 139,500
2000 Materials and Supplies	3,848	2,000
3000 Contractual Services	97,971	85,396
Total	\$ 243,305	\$ 226,896

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

Financial Highlights

FY 2011/2012 budget reflects an overall decrease. Personnel services decreased due to a reduction in work hours (from 30 to 19 per week) for the part-time clerical position. The budget also includes COLA adjustments and reductions in materials and contractual services.



211 - Utility Fund/Utility Billing Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
6005-00-1001	Salaries	111,469	111,749	108,269	107,160
6005-00-1006	Longevity	3,455	3,947	3,652	3,915
6005-00-1007	Extra Help	0	0	0	4,480
6005-00-1009	TMRS	15,071	16,887	15,957	15,448
6005-00-1011	Social Security	8,775	8,903	8,235	8,497
6005-00-1020	Pension Expense	8,668	0	0	0
	Total Personnel	147,438	141,486	136,112	139,500
Supplies					
6005-00-2100	General Office Supplies	846	1,200	1,000	1,200
6005-00-2125	Miscellaneous Supplies	250	2,648	1,404	800
	Total Supplies	1,096	3,848	2,404	2,000
Contractual Services					
6005-00-3100	Contract Services	58,876	74,440	69,459	71,000
6005-00-3170	Professional Development	116	2,000	0	1,350
6005-00-3180	Dues & Memberships	247	265	300	247
6005-00-3190	Communications	1,968	1,950	2,031	2,034
6005-00-3210	Postage & Freight	797	1,000	956	1,000
6005-00-3220	Printing Services	431	1,000	0	1,000
6005-00-3260	Machinery & Equipment Maint	509	250	0	250
6005-00-3270	Building/Grounds Maint	0	400	0	5,251
6005-00-3290	Technology Services	21,756	16,666	17,184	3,264
	Total Services	84,700	97,971	89,930	85,396
	Utility Billing Program	\$ 233,233	\$ 243,305	\$ 228,446	\$ 226,896



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
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 1,827,372	\$ 2,290,710	\$ 2,290,710	\$ 2,721,815
REVENUES				
Garbage Fees - Commercial	1,387,946	1,332,000	1,330,912	1,420,729
Garbage Fees - Residential	844,742	888,000	865,469	947,152
Heavy Trash Pickup	13,467	6,000	8,960	6,000
Recycle Fees	12,000	12,000	12,000	12,000
Interest Income	740	5,000	1,489	5,000
Penalty - Garbage	31,084	35,000	32,413	35,000
Other Incomes	776	1,000	760	1,000
Total Revenues	2,290,755	2,279,000	2,252,003	2,426,881
Total Revenue & Resources	4,118,127	4,569,710	4,542,713	5,148,696
EXPENDITURES				
Sanitation	2,024,088	2,095,866	1,811,906	2,194,426
Recycling	19,608	24,393	8,991	7,389
Intergovernmental	(216,279)	0	0	0
Total Expenditures	1,827,415	2,120,259	1,820,898	2,201,815
Revenue Over/Under Expenditures	463,339	158,741	431,105	225,066
Ending Balance	\$ 2,290,710	\$ 2,449,451	\$ 2,721,815	\$ 2,946,881



Sanitation Fund

Category	Amended Budget 2010/2011	Budget 2011/2012
Sanitation Program	2,095,866	2,194,426
Recycling Program	24,393	7,389
Total	\$ 2,120,259	\$ 2,201,815



Sanitation Program

Category		Amended Budget 2010/2011	Budget 2011/2012
3000	Contract Services	1,864,205	1,864,205
5000	Debt Service	19,958	114,545
7000	Interfund Transfer	211,703	215,676
Total		\$ 2,095,866	\$ 2,194,426



212 - Sanitation Fund/Sanitation Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Contract Services					
6501-00-3100	Contract Services	39	9,863	11,000	9,863
6501-00-3190	Communications	-	204	0	204
6501-00-3380	Beautification	15,000	15,000	15,000	15,000
6501-00-3440	Collection Services	1,725,673	1,839,138	1,544,246	1,839,138
6501-00-3450	Disposal Fees	4,158	0	10,000	0
	Total Contract Services	\$ 1,744,870	\$ 1,864,205	\$ 1,580,246	\$ 1,864,205
Debt Service					
6501-00-5001	Principal	0	12,979	12,979	96,471
6501-00-5002	Interest	7,395	6,979	6,979	18,074
6501-00-5004	Issuance Costs	582	0	0	0
6501-00-5008	Amortization of Def Loss-Premium	1,271	0	0	0
	Total Debt Service	9,248	19,958	19,958	114,545
Depreciation					
6501-00-6100	Depreciation	67,661	0	0	0
	Total Depreciation	67,661	0	0	0
Interfund Transfer					
6501-00-7100	Transfer to General Fund	137,906	140,399	140,399	151,985
6501-00-7105	Transfer to Utility Fund	64,403	71,304	71,304	63,691
	Total Interfund Transfer	202,309	211,703	211,703	215,676
	Sanitation	2,024,088	2,095,866	1,811,906	2,194,426



Recycling Program

Category		Amended Budget 2010/2011	Budget 2011/2012
1000	Personnel Services	24,393	7,389
Total		\$ 24,393	\$ 7,389

** The Senior Center Coordinator position (NE PG9) has been funded this fiscal year (previously unfunded). Senior Center Coordinator personnel services funding is split; 80% General Fund/Senior Program & 20% Sanitation Fund.*



212 - Sanitation Fund/Recycling Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
6501-13-1001	Salaries	17,503	19,968	7,401	6,003
6501-13-1009	TMRS	449	2,897	1,024	927
6501-13-1011	Social Security	1,398	1,528	566	459
6501-13-1020	Pension Expense	258	0	0	0
	Total Personnel Services	19,608	24,393	8,991	7,389
	Recycling	19,608	24,393	8,991	7,389



SANITATION FUND
G. O. LONG-TERM DEBT OVERVIEW

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, 2011, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2002A, General Obligation Refunding Bonds	2,683
Series 2011, General Obligation Refunding Bonds	187,368
Bonds	<u>\$ 190,051</u>
Total General Long-Term Debt	<u>\$ 190,051</u>



**SANITATION FUND
G. O. LONG-TERM DEBT REQUIREMENT**

DEBT ISSUED	BALANCE OUTSTANDING 09/30/11	PRINCIPAL	INTEREST	TOTAL REQUIRED
G.O Refunding Bonds, Series 2002A	2,683	1,471	74	1,545
Series 2011, GO Refunding Bonds	187,368	95,000	18,000	113,000
TOTAL	\$ 190,051	\$ 96,471	\$ 18,074	\$ 114,545



Long Term Debt
payable from Sanitation Revenue

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

Date of Issuance: 12/1/2002

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

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	1,471	74	1,544
2012/2013	606	36	641
2013/2014	606	12	618
Total	\$ 2,682	\$ 122	\$ 2,803



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

(15.91% Debt Service, 72.93% Enterprise Debt, Sanitation 8.57%, Hotel/Motel 2.58%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	95,000	18,000	113,000
2012/2013	92,368	14,314	106,682
Total	\$ 187,368	\$ 32,314	\$ 219,682



Emergency Medical Services Fund

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



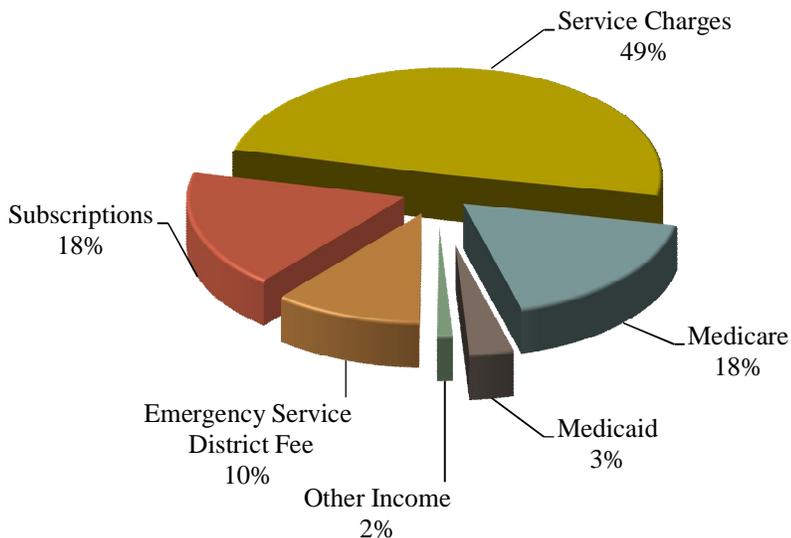
**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2009/2010	AMENDED		BUDGET 2011/2012
		BUDGET 2010/2011	PROJECTED 2010/2011	
Beginning Balance	\$ 1,173,938	\$ 1,313,700	\$ 1,313,700	\$ 1,114,748
REVENUES				
Emergency Service District Fee	193,000	193,000	193,000	199,000
Hillcrest EMS Service	12,400	12,400	12,400	12,400
Subscription Fees	313,948	320,000	318,312	320,000
Service Charges	716,546	900,000	628,772	900,000
Medicare	248,084	275,000	265,526	320,000
Medicaid	50,844	45,000	48,448	60,000
Interest Income	475	2,000	775	2,000
Other Income	7,638	7,000	7,505	7,000
Total Revenues	1,542,934	1,754,400	1,474,738	1,820,400
Total Revenues & Resources	2,716,872	3,068,100	2,788,438	2,935,148
EXPENDITURES				
Personnel Services	864,335	1,132,561	1,127,628	1,150,265
Materials & Supplies	111,932	177,574	146,267	195,200
Contractual Services	299,440	350,192	306,696	351,405
Capital Outlay	0	38,000	36,624	0
Debt Service	57,308	230	0	5,493
Depreciation	34,555	0	0	0
Interfund Transfers	35,510	56,324	56,324	48,260
Other Income	92	0	150	2,093
Total Expenditures	1,403,172	1,754,881	1,673,689	1,752,714
Revenue Over/Under Expenditures	139,763	(481)	(198,952)	67,686
Ending Balance	\$ 1,313,700	\$ 1,313,219	\$ 1,114,748	\$ 1,182,434



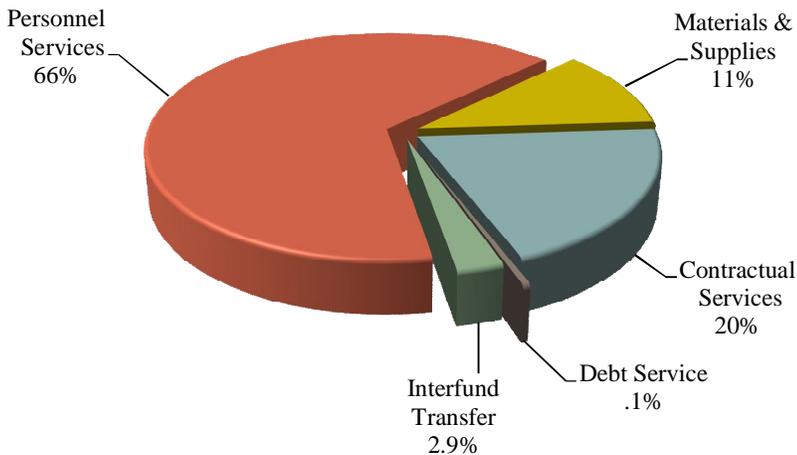
FY 2011-2012 EMS Revenues/Expenditures

Revenues by Source
\$1,820,400

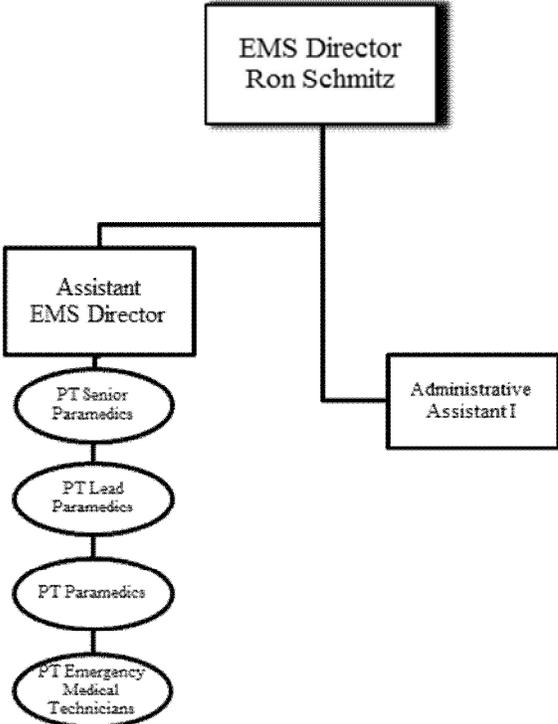


Fiscal Year 2011/2012

Expenditures By Function
\$1,752,714



Emergency Medical Services Organizational Chart



Department Head

Full-time position

Full-time position - Funding Split

Unfunded position

Part-time position



Emergency Medical Services Department

CATEGORY		Amended Budget 2010/2011	Budget 2011/2012
1000	Personnel Services	\$ 1,132,561	\$ 1,150,265
2000	Materials and Supplies	177,574	195,200
3000	Contractual Services	350,192	351,405
4000	Capital Outlay	38,000	0
5000	Debt Service	230	5,493
7000	Interfund Transfers	56,324	48,260
9001	Other Income	0	2,093
Total		\$ 1,754,881	\$ 1,752,714

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

Financial Highlights

FY 2011/2012 budget includes increases for COLA adjustments and materials & supplies. No capital outlay is included in the current budget.



Annual Budget 2011/2012

213 - EMS Fund/EMS Department

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
3503-00-1001	Salaries	\$ 435,873	\$ 872,363	\$ 813,733	\$ 879,572
3503-00-1005	Overtime	63,991	50,000	107,225	50,000
3503-00-1006	Longevity	3,252	3,454	3,464	3,637
3503-00-1007	Extra Help	168,188	0	0	0
3503-00-1009	TMRS	88,343	134,524	132,072	144,270
3503-00-1011	Social Security	52,898	70,924	69,889	71,490
3503-00-1017	Equipment Allowance	1,393	1,296	1,244	1,296
3503-00-1020	Pension Expense	50,807	0	0	0
3503-00-1044	YE Compensated Absences	(353)	0	0	0
		(56)	0	0	0
	Total Personnel	864,335	1,132,561	1,127,628	1,150,265
Supplies					
3503-00-2100	General Office Supplies	1,830	4,500	2,852	4,500
3503-00-2125	Miscellaneous Supplies	3,508	6,874	6,265	7,500
3503-00-2150	Computer Replacement & Supplies	4,101	4,200	4,269	2,500
3503-00-2175	Janitorial Supplies	1,657	1,500	1,500	1,200
3503-00-2200	Foods	1,623	1,500	1,445	1,500
3503-00-2225	Medical Supplies	48,034	68,000	59,289	68,000
3503-00-2250	Uniform & Apparel	7,925	21,000	19,850	20,000
3503-00-2275	Program Supplies	1,387	2,000	0	2,000
3503-00-2300	Vehicle & Equipment Supplies	8	1,000	232	1,000
3503-00-2301	Motor Vehicle Fuel	41,776	65,000	50,565	85,000
3503-00-2350	Safety Equipment	82	2,000	0	2,000
	Total Supplies	111,932	177,574	146,267	195,200
Contract Services					
3503-00-3100	Contract Services	101,706	130,000	128,000	135,000
3503-00-3160	Medical Services - Pre employment	6,000	6,000	6,000	6,000
3503-00-3170	Professional Development	3,511	8,000	8,500	9,000
3503-00-3190	Communications	8,399	9,000	11,579	10,093
3503-00-3200	Utilities	9,044	13,000	6,191	11,676
3503-00-3210	Postage & Freight	1	50	0	50
3503-00-3230	Advertising	0	50	0	50
3503-00-3250	General Insurance	8,013	7,317	6,050	7,520
3503-00-3251	Workers Compensation	22,177	14,072	12,669	14,777
3503-00-3252	Group Insurance	23,961	36,378	21,934	18,967
3503-00-3260	Machinery & Equipment Maint	14,072	18,000	8,604	15,000
3503-00-3270	Building/Grounds Maint	9,470	15,000	6,843	15,000
3503-00-3290	Technology Services	915	1,187	1,187	19,237
3503-00-3510	Vehicle Repairs	2,970	5,000	2,000	4,000
3503-00-3540	Vehicle Maintenance Fees	28,325	29,646	29,646	31,969
3503-00-3550	Vehicle Maintenance Accrual	60,875	57,493	57,493	53,065
	Total Services	299,440	350,192	306,696	351,405
Capital Outlay					
3503-00-4150	Machinery & Equipment	0	38,000	36,624	0
	Total Capital Outlay	0	38,000	36,624	0



213 - EMS Fund/EMS Department

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Debt Service					
3503-00-5002	Interest	0	230	0	0
3503-00-5009	Bad Debt Expense	57,308	0	0	0
	Total Debt Service	57,308	230	0	0
Depreciation					
3503-00-6100	Depreciation	34,555	0	0	0
	Total Depreciation	34,555	0	0	0
Interfund Transfer					
3503-00-7100	Transfer to General Fund	35,510	46,324	46,324	48,260
3503-00-7115	Transfer to Veh Replacement Fund	0	10,000	10,000	0
	Total Interfund Transfer	35,510	56,324	56,324	48,260
Other Requirements					
9001-00-5001	Principal	0	0	0	2,093
9001-00-5002	Interest Payments	185	0	150	5,493
	Total Other Requirements	185	0	150	7,586
	EMS	\$ 1,403,265	\$ 1,754,881	\$ 1,673,689	\$ 1,752,714



**Long-Term Debt Overview
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, 2011, the following long-term debt issue is;

Debt Issue	Principal Balance
<u>Certificate of Obligation</u>	
Series 2011, Tax & Revenue Certificates of Obligation	134,897
Certificates of Obligation	<u>\$ 134,897</u>
Total Debt payable from W/S Revenue	<u>\$ 134,897</u>



Long-Term Debt
Payable from EMS Revenue

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

Date of Issuance: 6/1/2011

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

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2011/2012	2,093	5,493	7,585
2012/2013	2,790	4,643	7,433
2013/2014	3,488	4,565	8,052
2014/2015	4,883	4,460	9,343
2015/2016	2,790	4,364	7,154
2016/2017	5,859	4,241	10,100
2017/2018	5,999	4,064	10,062
2018/2019	6,278	3,879	10,157
2019/2020	6,557	3,687	10,243
2020/2021	6,836	3,486	10,322
2021/2022	7,115	3,277	10,391
2022/2023	7,533	3,029	10,562
2023/2024	7,812	2,741	10,553
2024/2025	8,091	2,433	10,524
2025/2026	8,510	2,101	10,610
2026/2027	8,928	1,752	10,680
2027/2028	9,207	1,389	10,596
2028/2029	9,626	1,013	10,638
2029/2030	10,044	619	10,663
2030/2031	10,463	209	10,672
Total	\$ 134,897	\$ 61,447	\$ 196,343



Internal Service Fund

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

- ◆ *The **Central Shop Fund** is used to account for revenues and expenses for central shop which handles the maintenance of vehicles and equipment for various departments of the City.*
- ◆ *The **Vehicle Replacement Fund** is use to account for the accumulation of vehicle replacement cost and the purchase of new vehicles.*
- ◆ *The **Information Technology Replacement Fund** is used to account for the accumulation of computer replacement cost and the purchase of computers, in addition to maintenance and license fees.*



**INTERNAL SERVICE FUND
CENTRAL SHOP
BUDGET SUMMARY**

DESCRIPTION	ACTUAL	AMENDED	PROJECTED	BUDGET
	2009/2010	BUDGET 2010/2011	YEAR END 2010/2011	2011/2012
Beginning Balance	\$ 155,126	\$ 203,214	\$ 203,214	\$ 263,882
Revenues				
Investment Earnings	237	800	300	450
Intragovernmental	583,871	555,860	555,860	553,112
Other Income	4,221	0	0	0
Total Revenues	588,329	556,660	556,160	553,562
Total Revenues & Resources	743,455	759,874	759,374	817,444
EXPENDITURES				
Personnel Services	199,362	213,911	199,047	211,031
Materials & Supplies	151,669	153,670	145,224	161,990
Contractual Services	187,142	188,999	151,222	182,481
Depreciation	2,067	0	0	0
Total Expenditures	540,239	556,580	495,493	555,502
Total Operating Expenditures	540,239	556,580	495,492	555,502
Revenue Over/(Under) Expenditures	48,089	80	60,668	(1,940)
Ending Balance	\$ 203,214	\$ 203,294	\$ 263,882	\$ 261,942



Central Shop Program

The department's mission is providing a pro-active fleet maintenance program for the City of Alvin vehicle's and equipment. Maintain and supply the fleet fuel system. The department staff is responsible for the maintaining and repairing more than 218 city owned vehicles, light duty and heavy duty equipment, miscellaneous pumps and lawn maintenance equipment. Maintaining and supplying fuel, lubricants, and all other related maintenance products and resources.

Accomplishments for FY 2010 - 2011

- 1) Developed all new Clones for the APX Digital Radios for the City of Alvin Radio System.
- 2) Coordinated the delivery, storage and installation of the Alvin Police Department New Digital Dispatch Systems.
- 3) Completed assigning asset tags for all new digital radio equipment.
- 4) Completed the City of Alvin New Digital Radio Communication Replacement Project.
- 5) Completed the annual maintenance and inspection of standby emergency generators through a maintenance contract.
- 6) Acquisition and installation of the new wireless gate access system for PSF via the Brazos street gate for heavy equipment for safer exit and entry from the facility.
- 7) Update of vehicle and equipment replacement costs in the fleet replacement program.
- 8) Continue to coordinate and schedule the internet online auction program
- 9) Continue to work and maintain compliance with TCEQ for C-2 certification
- 10) Updated The City of Alvin fuel management system for the use of a proximity reader, replacing the old Dura-Key system

Objectives for 2011 - 2012

- 1) Build weather cover over the used bulk oil and coolant tanks and containment area per TECQ.
- 2) Build weather cover over the used oil filter, fuel filter and used absorbent barrels area per TCEQ.
- 3) Continue the annual maintenance of standby emergency generators.
- 4) Update fleet vehicle and equipment maintenance costs.
- 5) Update of vehicle and equipment replacement costs in the fleet replacement program.
- 6) Continue to coordinate and schedule the internet online auction program
- 7) Continue to provide a Pro-active maintenance program for the central shop
- 8) Continue to work and maintain compliance with TCEQ for C-2 certification
- 9) Continue to manage the City of Alvin Radio Communication Program.



Central Shop Program

CATEGORY		Amended Budget 2010/2011	Budget 2011/2012
1000	Personnel Services	\$ 213,911	\$ 211,031
2000	Materials and Supplies	153,670	161,990
3000	Contractual Services	188,999	182,481
Total		\$ 556,580	\$ 555,502

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

Financial Highlights

FY 2011/2012 budget reflects an overall decrease. Funding is included for COLA adjustments and an increase in materials & supplies.



Annual Budget 2011/2012

611- Internal Service Fund/Central Shop Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Personnel					
8001-00-1001	Salaries	163,064	163,456	152,578	159,322
8001-00-1005	Overtime	2,537	3,000	3,535	3,100
8001-00-1006	Longevity	2,912	3,322	3,033	3,264
8001-00-1009	TMRS	22,787	25,407	23,357	26,464
8001-00-1011	Social Security	12,849	13,395	11,709	13,134
8001-00-1016	Certification & Education	2,192	2,080	2,264	2,496
8001-00-1017	Equipment Allowance	2,444	3,251	2,572	3,251
8001-00-1044	YE Compensated Absences	(9,404)	0	0	0
8001-00-1050	YE Wages	(18)	0	0	0
	Total Personnel	199,362	213,911	199,047	211,031
Supplies					
8001-00-2100	General Office Supplies	445	800	800	1,550
8001-00-2125	Miscellaneous Supplies	7,839	4,930	4,464	6,000
8001-00-2150	Computer Replacement & Supplies	431	800	800	800
8001-00-2175	Janitorial Supplies	305	400	375	500
8001-00-2250	Uniform & Apparel	72	200	200	200
8001-00-2300	Vehicle & Equipment Supplies	135,897	138,940	131,791	143,940
8001-00-2301	Motor Vehicle Fuel	5,045	6,000	5,710	7,200
8001-00-2350	Safety Equipment	337	500	84	500
8001-00-2425	Chemicals & Insecticides	0	100	59	100
8001-00-2550	Welding Supplies	1,300	1,000	940	1,200
	Total Supplies	151,669	153,670	145,224	161,990
Contractual Services					
8001-00-3100	Contract Services	0	1,200	1,000	2,000
8001-00-3170	Professional Development	800	1,520	1,501	2,000
8001-00-3180	Dues & Membership	0	300	130	300
8001-00-3190	Communications	2,775	2,780	2,828	2,833
8001-00-3200	Utilities	2,114	1,000	212	875
8001-00-3210	Postage & Freight	0	100	15	100
8001-00-3250	General Insurance	44,758	37,814	28,934	39,025
8001-00-3251	Workers' Compensation	5,948	5,055	4,001	5,308
8001-00-3252	Group Insurance	37,403	45,281	36,444	30,123
8001-00-3260	Machinery & Equipment Maint	2,924	5,000	1,491	5,000
8001-00-3270	Buildings & Grounds Maint	5,372	1,800	780	1,800
8001-00-3290	Technology Services	6,187	8,556	8,556	20,337
8001-00-3310	Wrecker Fees	1,335	1,600	223	3,000
8001-00-3320	Uniform Rental	2,531	3,000	2,942	3,200
8001-00-3460	Hazardous Waste Removal	507	2,300	2,054	3,000
8001-00-3470	Regulatory Inspection Fees	936	500	417	500
8001-00-3510	Vehicle Repairs	68,018	66,500	55,000	60,000
8001-00-3550	Vehicle Replacement Accruals	5,535	4,693	4,693	3,080
	Total Services	187,142	188,999	151,222	182,481
Depreciation					
8001-00-6100	Depreciation Expense	2,067	0	0	0
	Total Depreciation	2,067	0	0	0
	Central Shop	\$ 540,240	\$ 556,580	\$ 495,492	\$ 555,502



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

DESCRIPTION	ACTUAL 2009/2010	AMENDED BUDGET 2010/2011	PROJECTED YEAR END 2010/2011	BUDGET 2011/2012
Beginning Balance	\$ 1,854,195	\$ 1,906,698	\$ 1,906,698	\$ 1,761,881
Revenues				
Interest Income	15,570	230	8,400	53
Intragovernmental	340,028	356,451	356,451	325,321
Other Income	16,488	0	0	3,000
Total Revenues	372,086	356,681	364,851	328,374
Total Revenues & Resources	2,226,281	2,263,379	2,271,549	2,090,255
EXPENDITURES				
Capital Outlay	0	566,003	509,668	105,000
Debt Serv/Depreciation	319,582	0	0	0
Total Expenditures	319,582	566,003	509,668	105,000
Revenue Over/(Under) Expenditures	52,504	(209,322)	(144,817)	223,374
Ending Balance	\$ 1,906,698	\$ 1,697,376	\$ 1,761,881	\$ 1,985,255



Vehicle Replacement Fund

	Category	Amended Budget 2010/2011	Budget 2011/2012
4000	Capital Outlay	566,003	105,000
	Total	\$ 566,003	\$ 105,000

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

Financial Highlights

FY 2011/2012 budget reflects a significant decrease. The vehicle replacement program schedule has been revised, resulting in the extension of replacement lives on a large portion of the City's fleet. Due to the extension only five vehicles are scheduled for replacement this year (details on page 259).



612 - Vehicle Replacement Fund/Vehicle Replacement Program

Account	Description	Actual 2009/2010	Amended Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012
Capital Outlay					
8002-00-4250	Motor Vehicles	0	566,003	509,668	105,000
	Total Capital Outlay	0	566,003	509,668	105,000
Depreciation					
8002-00-6100	Depreciation	319,582	0	0	0
	Total Depreciation	319,582	0	0	0
	Vehicle Replacement	\$ 319,582	\$ 566,003	\$ 509,668	\$ 105,000



Annual Budget 2011/2012

Fiscal Year 2011-2012 Capital Outlay By Fund/Program

Fund/Program	Account Name	Description	Amount
General Fund			
<i>Community Development/Engineering Program</i>			
111-5001-17-4150	Machinery & Equipment	Scanner/Plotter (split 3 ways)	6,667
Total General Fund			\$ 6,667
Sales Tax Fund			
<i>Street Program</i>			
312-5501-00-4150	Machinery & Equipment	Scanner/Plotter (split 3 ways)	6,667
Total Sales Tax Fund			\$ 6,667
Enterprise Fund			
<i>Water Program</i>			
211-6001-00-4150	Machinery & Equipment	Water Meter Program	15,000
Total Water Program			\$ 15,000
<i>Administration</i>			
211-6004-00-4150	Machinery & Equipment	Scanner/Plotter (split 3 ways)	6,666
Total Sewer Program			\$ 6,666
Total Enterprise Fund			\$ 21,666
Vehicle Replacement Fund			
612-8002-00-4250	Motor Vehicles	One Ranger Pickup- Water Program (replace unit #648)	16,000
612-8002-00-4250	Motor Vehicles	One Ranger Pickup- Police Dept. (replace unit #588)	16,000
612-8002-00-4250	Motor Vehicles	One Pickup Truck- Street Program (replace unit #544)	17,000
612-8002-00-4250	Motor Vehicles	One Patrol SUV- Police (replace unit #725)	26,000
612-8002-00-4250	Motor Vehicles	One Expedition- EMS (replace unit #591)	28,000
612-8002-00-4250	Motor Vehicles	Buy Board Fees	2,000
Total Vehicle Replacement Fund			\$ 105,000
Grand Total All Funds			\$ 140,000



Fiscal Year 2011/12 Non-Exempt Pay Plan
Effective October 1, 2011

GRADE	ANNUAL SALARY RANGE			FLSA STATUS	POSITION TITLE
	Minimum	Mid-Point	Maximum		
1	17,374	21,282	25,104	N	
2	18,622	22,812	26,909	N	PT/Seasonal
3	19,975	24,469	28,863	N	PT Emergency Medical Technician
4	21,425	26,246	30,959	N	Maintenance Worker
5	22,982	28,152	33,208	N	Accounting Clerk Billing Clerk Deputy Court Clerk Code Enforcement Clerk Meter Reader
6	24,564	30,090	35,494	N	Administrative Assistant I Equipment Operator I P/T Paramedic Utility Worker I
7	26,348	32,276	38,072	N	Humane Officer P/T Lead Paramedic Permit Coordinator Records Technician Inspector I Project Coordinator Mechanic I Administrative Assistant II
8	28,060	34,374	40,547	N	Police Payroll Technician Accounts Payable Technician Administrative Assistant III Code Enforcement Officer Crime Victim Liaison Deputy City Clerk PT Senior Paramedic Equipment Operator II Fire Equipment Mechanic Mechanic II Purchasing/Warehouse Coordinator Utility Worker II Detention Officer Communication Officer CAD Technician I



Annual Budget 2011/2012

Fiscal Year 2011/12 Non-Exempt Pay Plan

Effective October 1, 2011

GRADE	ANNUAL SALARY RANGE			FLSA	POSITION TITLE
	Minimum	Mid-Point	Maximum	STATUS	
9	30,025	36,780	43,386	N	Development Coordinator
				N	Equipment Operator III
				N	Mechanic III
				N	Municipal Court Clerk
				N	Executive Secretary
				N	Building Maintenance Tech II
				N	Assistant Fire Marshal
				N	CAD Technician
				N	Finance Specialist
				N	Recreation Coordinator
				N	Utility Worker III
				N	Sign & Traffic Signal Technician
				N	Senior Center Coordinator
				10	32,126
N	Utility Supervisor				
N	Assistant to the City Manager				
N	Drainage Supervisor				
N	WWTP Chief Operator				
11	34,375	42,110	49,672	N	Health Officer
				N	Inspector II
				N	CAD Technician II
12	36,781	45,057	53,149	N	Construction Inspector
				N	Fire Marshal
				N	GIS Coordinator
				N	Accountant I
				N	Electrician
14	39,356	48,211	56,870	N	Construction Superintendent
				N	IT Specialist
				N	Recreation Manager
				N	Operations Manager



Fiscal Year 2011/12 Exempt Pay Plan
Effective October 1, 2011

GRADE	ANNUAL SALARY RANGE			FLSA STATUS	POSITION TITLE
	Minimum	Mid-Point	Maximum		
I	38,302	46,920	55,538	E	Utility Billing Supervisor
				E	CVB Director
II	41,800	51,204	60,608	E	Accountant II
				E	Fleet Maintenance Superintendent
				E	Human Resources Manager
				E	Project Manager
				E	Street Superintendent
III	46,128	56,508	66,888	E	Paralegal
				E	Building Official
				E	Assistant EMS Director
IV	53,291	65,280	77,270	E	Assistant Finance Director
				E	Utilities Superintendent
				E	IT Manager
V	63,282	77,520	91,758	E	City Clerk
				E	EMS Director
				E	Director of Finance
				E	Director of Public Services
				E	Director of Parks & Recreation
				E	Fire Department Administrator
				E	Police Chief
				E	Director of Economic Development
E	Community Development Director				



**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
92-93	305,210,120	86,201,540	391,411,660	100	0.7081	0.1349	0.8430
93-94	312,827,240	96,697,830	409,525,070	100	0.5581	0.1758	0.7339
94-95	287,726,345	96,846,562	384,572,907	100	0.5683	0.2353	0.8036
95-96	299,157,000	101,644,949	400,801,949	100	0.5876	0.2160	0.8036
96-97	308,296,578	99,527,425	407,824,003	100	0.5439	0.2597	0.8036
97-98	315,383,286	109,552,895	424,936,181	100	0.5622	0.2414	0.8036
98-99	328,207,914	119,125,711	447,333,625	100	0.5797	0.2239	0.8036
99-00	340,244,053	129,720,796	469,964,849	100	0.5920	0.2116	0.8036
00-01	368,620,562	126,920,848	495,541,410	100	0.6215	0.1821	0.8036
01-02	397,078,791	140,764,801	537,843,592	100	0.6381	0.1655	0.8036
02-03	436,791,883	159,684,533	596,476,416	100	0.6628	0.1408	0.8036
03-04	479,067,834	154,376,380	633,444,214	100	0.6702	0.1334	0.8036
04-05	519,617,507	144,150,214	663,767,721	100	0.6486	0.155	0.8036
05-06	572,309,828	141,206,421	713,516,249	100	0.6784	0.1252	0.8036
06-07	638,037,492	150,426,255	788,463,747	100	0.6565	0.1471	0.8036
07-08	732,548,275	162,003,667	894,551,942	100	0.6440	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



PROPERTY TAX LEVIES AND COLLECTION

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collecions	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
91-92	3,364,515	3,213,000	95.50	120,000	3,333,000	99.06	696,808	20.71
92-93	3,308,947	3,171,003	95.83	103,752	3,274,755	98.97	718,150	21.70
93-94	3,003,574	2,868,397	95.50	106,175	2,974,572	99.03	697,765	23.23
94-95	3,074,801	2,966,877	96.49	135,926	3,102,803	100.91	651,221	21.18
95-96	3,222,865	3,102,106	96.25	108,203	3,210,309	99.61	659,819	20.47
96-97	3,262,703	3,148,508	96.50	102,000	3,250,508	99.63	638,898	19.58
97-98	3,404,115	3,289,449	96.63	119,227	3,408,676	100.13	611,111	17.95
98-99	3,546,464	3,436,314	96.89	136,000	3,572,314	100.73	627,573	17.70
99-00	3,769,353	3,592,174	95.30	159,253	3,751,427	99.52	605,659	16.07
00-01	3,949,462	3,731,324	94.48	115,560	3,846,884	97.40	648,054	16.41
01-02	4,292,163	4,098,860	95.50	128,882	4,227,741	98.50	592,359	13.80
02-03	4,755,445	4,594,434	96.60	151,854	4,746,288	99.80	516,054	10.85
03-04	5,081,382	4,896,746	96.40	162,549	5,059,296	99.60	506,254	10.00
04-05	5,267,342	5,104,625	96.91	177,270	5,281,895	1.00	470,422	8.93
05-06	5,684,983	5,519,795	97.09	157,488	5,677,283	99.86	469,135	8.20
06-07	6,291,790	6,117,953	97.24	159,222	6,277,175	99.76	469,630	7.46
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



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.
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.



Object Classes

2275	PROGRAM SUPPLIES	Cost associated with the various special programs.
2276	SQUARE DANCING SUPPLIES	Cost associated with the Senior Center Square Dancing program
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.
2279	RED HAT SOCIETY SUPPLIES	Cost associated with the Senior Center Red Hat 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
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.
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Object Classes

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.
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.
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.
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.
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.



Object Classes

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.
3360	SIGNAGE MAINTENANCE	Account used for the repair and maintenance of the signs.
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.
3470	REGULATORY INSPECTION FEES	Cost of inspection fee for the regulation of the City's public water supply.



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.
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.
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.



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	LOSS ON ASSET	Account used for processing loss on assets.
5007	OTHER DEBT ISSURANCE COST	Account used for other debt issuance cost.
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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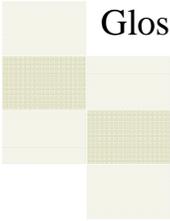
REIMBURSEMENTS

8000	REIMBURSEMENTS	Accounts used to record reimbursements from other funds.
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MAJOR CAPITAL PROJECTS

9000	Major Capital Project	Series of 9000 accounts is used for major capital expenses
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Glossary

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

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.

CHART OF ACCOUNTS

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

CONSUMER PRICE INDEX

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

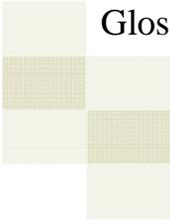
DEBT SERVICE

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*.





Glossary

DEBT SERVICE FUND REQUIREMENTS

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full, on schedule.

DEFICIT

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

DEPRECIATION

- (1) Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.
- (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

DISBURSEMENTS

The expenditure of monies from an account.

ENCUMBRANCES

Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

ENTERPRISE FUND

A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those of water, sewer, and sanitation services.

EXPENDITURES

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. *NOTE: Encumbrances are not considered expenditures.*

EXPENSES

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.

FISCAL PERIOD

Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

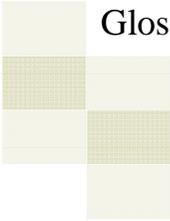
FIXED ASSETS

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

FIXED CHARGES

Expenses, the amount of which is more or less fixed. Examples are interest, insurance, and contributions as to pension funds.





Glossary

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.

GAAP

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

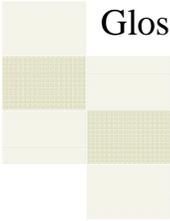
GENERAL FUND

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION BONDS

Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.





Glossary

GOVERNMENTAL FUND TYPES

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

GRANT

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

HOMESTEAD EXEMPTION

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

IMPACT FEES

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

INCOME

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INDIRECT COST

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

INFRASTRUCTURE

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

INTERFUND TRANSFERS

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

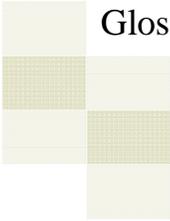
INTERGOVERNMENTAL REVENUE

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

INTERNAL CONTROL

A plan of organization for purchasing, accounting and other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, records and procedures are arranged appropriately to facilitate effective control.





Glossary

INTERNAL SERVICE FUND

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

INVESTMENTS

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

LEVY

To impose taxes for the support of government activities.

LONG-TERM DEBT

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

MATERIALS AND SUPPLIES

Expendable materials and operating supplies necessary to conduct departmental operations.

MATURITIES

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

NET BUDGET

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

NON-OPERATING INCOME

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

OBLIGATIONS

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

OPERATING BUDGET

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

OPERATING EXPENSES

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

PERSONNEL SERVICES

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

PRIOR-YEAR ENCUMBRANCES

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

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.



Glossary

PUBLIC PROTECTION CLASSIFIATION

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.

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.

SURPLUS

Assets with no future benefits or values to the organization



Glossary

TAX LEVY

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

TAXES

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

TRANSFERS

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

TRUST AND AGENCY

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

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

UNRESERVED FUND BALANCE

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

USER CHARGES

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



Glossary

ACRONYMS

ACC	Alvin Community College
BCAD	Brazoria County Appraisal District
C&R	Conservation and Reclamation
CAD	Computer-Aided Design
CAFR	Certified Annual Financial Report
CIP	Capital Improvement Project
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



