

May 10, 2016
City Council
Regular Meeting
7:00 p.m.



Julie Masters, Mayor
Charles Suderman
Bruce Henderson
Walter Wilson

AGENDA
City of Dickinson
CITY COUNCIL
REGULAR MEETING

Wally Deats, Mayor Pro Tem
Louis Decker
William H. King III
Julie M. Robinson, City
Administrator

May 10, 2016

NOTICE is hereby given of a **REGULAR MEETING** of the City Council for the City of Dickinson, County of Galveston, State of Texas, to be held on **TUESDAY, May 10, 2016**, at **7:00 p.m.** at: 4403 Highway 3, Dickinson, Texas 77539 for the purpose of considering the following numbered items. The City Council of the City of Dickinson, Texas, reserves the right to meet in a closed session on any of the below items should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

ITEM 1.) CALL TO ORDER AND CERTIFICATION OF A QUORUM:

Invocation and Pledge of Allegiance.

ITEM 2.) PROCLAMATIONS AND COUNCIL COMMENTS:

A.

ITEM 3.) PUBLIC COMMENTS: At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, The City Council may not deliberate. **Comments from the public should be limited to a maximum of three (3) minutes per individual speaker.**

ITEM 4.) CONSENT AGENDA: CONSIDERATION AND POSSIBLE ACTION:

The following items are considered routine by the City Council and will be enacted by one motion. There will not be a separate discussion on these items unless a Council member requests, in which event, the item will be removed from the consent agenda and discussed after the consent agenda.

A. Approval of the Minutes of the Workshop Council Meeting of April 26, 2016.

B. Approval of the Minutes of the Regular Council Meeting of April 26, 2016.

OLD BUSINESS

ITEM 5.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Update on Activities of the Galveston County Transit District Board

ITEM 6.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Update of Public Works Projects

- A. Fiscal Year 2014-2015 Street Maintenance Sales Tax Projects [48th Street (East of Highway 3), 33rd Street (East), 28th Street (West of Highway 3), Leonetti Lane, Oleander (Palm to Bridge), and Greenbriar Street]
- B. Fiscal Year 2015-2016 Street Maintenance Sales Tax Projects [35th Street (East of Kansas Avenue), Nebraska Street, Hollywood Street, Gill Road, Johnson Street, Mariner's Way, Pine Oak Circle]
- C. Bayou Chantilly Outfall Repair Project

ITEM 7.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 - **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0330 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A BAR; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 0.551 ACRES IN ABSTRACT 78 R HALL SURVEY LOTS 1 THRU 8 AND ADJACENT ALLEY, BLOCK 209 NICHOLSTONE, MORE COMMONLY KNOWN AS 2709 DICKINSON AVENUE, GENERALLY LOCATED NORTH OF EAST 28th STREET AND EAST OF DICKINSON AVENUE IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE. (Second Of Three Readings)**

ITEM 8.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 - **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0301 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A TOBACCO ORIENTED USES; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 5.568 ACRES IN ABSTRACT 19 PERRY & AUSTIN PT, LOT 131 & 137, NORTHEAST OF IH 45 ADDITION D, DICKINSON, CALLED TRACT 1, BEING OFF HIGHWAY 45 ADDITION D, DICKINSON GULF FREEWAY, AT HIGHWAY 517, DICKINSON PLAZA SHOPPING CENTER, MORE COMMONLY KNOWN AS 3407 GULF FREEWAY, GENERALLY LOCATED NORTH OF FM 517 AND EAST OF INTERSTATE 45 IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A**

CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE. (Second Of Three Readings)

ITEM 9.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 - **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, REVISING SECTION 18-58, USES REQUIRING SPECIFIC USE PERMIT, OF ARTICLE V, SPECIFIC USES, OF CHAPTER 18, ZONING, OF THE CODE OF ORDINANCES TO INCLUDE VACATION RENTALS IN CONVENTIONAL RESIDENTIAL (CR) AND RURAL RESIDENTIAL (RR) ZONING DISTRICTS AS ONE OF THE USES THAT MUST OBTAIN A SPECIFIC USE PERMIT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE. (Second Of Three Readings)**

ITEM 10.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 - **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE ADDENDUM (TRAFFIC CONTROL DEVICE INVENTORY – SCHEDULE III) TO SUBSECTION (g) OF SECTION 10-3, TRAFFIC-CONTROL DEVICES, OF CHAPTER 10, MOTOR VEHICLES AND TRAFFIC, OF THE CODE OF ORDINANCES BY ADDING THERETO THE DESIGNATION OF “NO PARKING, STOPPING OR STANDING” ZONES ON SECTIONS OF TANGLEBRIAR DRIVE WITHIN THE CITY OF DICKINSON; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A PENALTY CLAUSE, AND AN EFFECTIVE DATE. (Second Of Three Readings)**

NEW BUSINESS

ITEM 11.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Presentation and Acceptance of Fiscal Year 2014-2015 Audited Comprehensive Annual Financial Report and Federal Single Audit Report Prepared By Belt, Harris Pechacek, LLLP, Certified Public Accountants.

ITEM 12.) PUBLIC HEARING: Proposed Chapter 5, Community Facilities and Services, Of The New Comprehensive Plan Of The City of Dickinson.

- A. Overview of Proposed 5, Community Facilities and Services
- B. Those In Favor
- C. Those Opposed
- D. Rebuttal

E. Adjournment

ITEM 13.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 - **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, ADOPTING CHAPTER 5, COMMUNITY FACILITIES AND SERVICES, OF THE COMPREHENSIVE PLAN; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AND PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, AND AN EFFECTIVE DATE.** (First of Three Readings)

ITEM 14.) BRIEFING AND DISCUSSION CONCERNING: Proposed Budget Calendar and Budget Process for Fiscal Year 2016-2017.

ITEM 15.) EXECUTIVE SESSION: The City Council will now hold a closed executive meeting pursuant to the provision of Chapter 551, Government Code, Vernon's Texas Codes annotated, in accordance with the authority contained in:

A. Section 551.071 – Consultation with Attorney regarding pending or contemplated litigation or a matter in which the duty of the City Attorney requires to be discussed in closed meeting.

B. Section 551.072 – Deliberation Regarding Real Property – Discussion Regarding the Purchase, Exchange, Lease or Value of Real Property

C. Section 551.074 – Personnel Matter – Discussion to Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline or Dismissal of the City Administrator and of the City Secretary.

ITEM 16.) RECONVENE

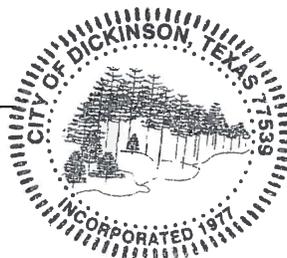
ITEM 17.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Matters discussed in Executive Session.

ITEM 18.) ADJOURN

CERTIFICATION

This is to certify that a copy of the Notice of the Regular City Council meeting for **TUESDAY, May 10, 2016**, was posted on the bulletin board at City Hall, 4403 Highway 3, Texas, on this the 4th day of May, 2016, prior to 6:00 p.m.


Alun W. Thomas, Interim City Secretary



In compliance with the Americans with Disabilities Act, the City of Dickinson will provide reasonable accommodations for disabled persons attending City Council Meetings. Requests should be received at least 24 hours prior to the scheduled meeting, by contacting the City Secretary's office at 281-337-6217, or by FAX at 281-337-6190.

City Council Meeting

CALL TO ORDER

Invocation

Given by: _____

Pledge of Allegiance

Given by: _____

Roll Call

**CITY OF DICKINSON, TEXAS
CITY COUNCIL MEETING
ATTENDANCE LIST**

**MEETING DATE May 10, 2016
Regular Meeting**

<u>MAYOR/COUNCIL</u>	<u>PRESENT</u>	<u>ABSENT</u>
MAYOR JULIE MASTERS	_____	_____
POS. 1: COUNCILMEMBER CHARLES SUDERMAN	_____	_____
POS. 2: COUNCILMEMBER BRUCE HENDERSON	_____	_____
POS. 3: COUNCILMEMBER WALTER WILSON	_____	_____
POS. 4: COUNCILMEMBER WALLY DEATS	_____	_____
POS. 5: COUNCILMEMBER LOUIS DECKER	_____	_____
POS. 6: COUNCILMEMBER WILLIAM KING	_____	_____
<u>ALSO IN ATTENDANCE:</u>		
CITY ATTORNEY David W. Olson	_____	_____
CITY ADMINISTRATOR Julie M. Robinson	_____	_____
Administrative Services Manager Stephanie Russell	_____	_____
Director of Community Dev. Zach Meadows	_____	_____
Public Works Director Kellis George	_____	_____
Public Works Director Paul Booth	_____	_____
Library Director Vicki McAllister	_____	_____
Fire Marshal Lee Darrow	_____	_____
Management Assistant Alun Thomas	_____	_____
Police Chief Ron Morales	_____	_____
EMS Director Derek Hunt	_____	_____

Julie Masters, Mayor
Charles Suderman
Bruce Henderson
Walter Wilson

MINUTES
City of Dickinson
CITY COUNCIL
SPECIAL WORKSHOP
MEETING

Wally Deats, Mayor Pro Tem
Louis Decker
William H. King III
Julie M. Robinson, City
Administrator

April 26, 2016

NOTICE is hereby given of a **SPECIAL WORKSHOP MEETING** of the City Council for the City of Dickinson, County of Galveston, State of Texas, to be held on **TUESDAY, April 26, 2016**, at **6:00 p.m.** at: 4403 Highway 3, Dickinson, Texas 77539 for the purpose of considering the following numbered items. The City Council of the City of Dickinson, Texas, reserves the right to meet in a closed session on any of the below items should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

ITEM 1.) CALL TO ORDER AND CERTIFICATION OF A QUORUM

Mayor Pro Tem Deats called the meeting to order at 6:00 p.m. Interim City Secretary Alun Thomas called roll and certified a quorum. Council Members present were as follows: Mayor Pro-Tem Wally Deats, and Council Members Charles Suderman, Louis Decker, Walter Wilson, Bruce Henderson, and William H. King, III. Mayor Julie Masters was absent. Also present were City Administrator Julie Robinson, Administrative Services Manager Stephanie Russell, Director of Community Development Zach Meadows, and Director of Public Works Paul Booth.

ITEM 2.) PRESENTATION, DISCUSSION AND DIRECTION CONCERNING: Review and Revision of Revised Draft of Community Services and Facilities Chapter of New Comprehensive Plan.

City Administrator Julie Robinson and Director of Community Development Zach Meadows provided an overview of the changes to the draft Chapter based on the Council's discussion on April 12, 2016. After discussion, City Council directed the following additional changes to the proposed Community Services and Facilities Chapter:

- Inventory of Existing Community Facilities:
 - Parks and Recreation Facilities Section – Add the word “the” before Dickinson Community Center in the fifth line of the paragraph.
- Future Community Facilities and Services:
 - Parks and Recreational Facilities (Parklet) – Add Reference for footnote.
- Action Item 5.1.5.4 was added and reads “Work with GCWCID #1 to encourage and facilitate the development of systems capable of providing fire protection in an urban environment.”

ITEM 3.) ADJOURN

Council Member Wilson made a motion to adjourn the meeting at 6:15 p.m., and Council Member Suderman seconded the motion.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

PASSED, APPROVED AND ADOPTED this the 10th day of May, 2016.

Julie Masters, Mayor

ATTEST:

Alun W. Thomas, Interim City Secretary

Julie Masters, Mayor
Charles Suderman
Bruce Henderson
Walter Wilson

MINUTES
City of Dickinson
CITY COUNCIL
REGULAR MEETING

Wally Deats, Mayor Pro Tem
Louis Decker
William H. King III
Julie M. Robinson, City
Administrator

April 26, 2016

NOTICE is hereby given of a **REGULAR MEETING** of the City Council for the City of Dickinson, County of Galveston, State of Texas, to be held on **TUESDAY, April 26, 2016, at 7:00 p.m.** at: 4403 Highway 3, Dickinson, Texas 77539 for the purpose of considering the following numbered items. The City Council of the City of Dickinson, Texas, reserves the right to meet in a closed session on any of the below items should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

ITEM 1.) CALL TO ORDER AND CERTIFICATION OF A QUORUM:

Invocation and Pledge of Allegiance.

Mayor Pro Tem Wally Deats called the meeting to order at 7:00 p.m. Minister Earnest North Jr. with Greater New Hope Missionary Baptist Church gave the invocation, and Council Members led the Pledge of Allegiance. Interim City Secretary Alun Thomas called roll and certified a quorum. Council Members present were as follows: Mayor Pro Tem Wally Deats, and Council Members Charles Suderman, Bruce Henderson, Walter Wilson, Louis Decker, and William H. King, III. Mayor Julie Masters was absent. Also present were City Administrator Julie Robinson, Administrative Services Manager Stephanie Russell, Director of Community Development Zach Meadows, Director of Public Works Paul Booth, and Chief Ron Morales.

ITEM 2.) PROCLAMATIONS:

A. Motorcycle Awareness

Mayor Pro Tem Deats read the proclamation and presented it to Ron Bastien, a representative from the Bay Area V-Twins Motorcycle Riders Club

Mayor Pro Tem Deats asked that Item 3A, the introduction of new Director of Public Works Paul Booth be considered at this time.

3A. Introduction of New Director of Public Works Paul Booth.

City Administrator Julie Robinson formally introduced Director of Public Works Paul Booth to Council.

COUNCIL COMMENTS:

- Welcome and thanks to all for coming.

- Congratulations to Mallory Moore, a graduate of Dickinson High School, on her selection as a cheerleader for the Houston Texans.
- Red, White & Bayou Crawfish and Texas Music Festival will be held on Saturday, May 21, 2016. The Festival includes a performance by Kevin Fowler and is a good time for all. Proceeds from the Festival go to local charities. Everyone is encouraged to volunteer at the Festival.
- Dickinson Historical Society held its Night of Wine and Roses fundraiser on April 22, 2016 at the Knights of Columbus Hall. The event was a success, with good food, fellowship, and approximately 350 attendees.
- Rain has been forecast for either this evening or tomorrow, and last week saw a lot of rain in the area. Thank you to all those involved in relaying information to the public.
- The Houston-Galveston Area Council meeting that was scheduled for last Tuesday was cancelled due to weather. The next meeting will take place on the third Tuesday of May, and Council Member King will be in attendance.
- Council Member King will attend the Rotary National Awards ceremony this coming Friday in Houston.
- Council Member King attended the TML Region 14 Spring Meeting in Sugar Land last Friday, and will discuss it in Item 5.
- Welcome to new Director of Public Works Paul Booth.
- The Knights of Columbus will host its monthly fish fry on May 6, the first Friday of the month, from 5:00 p.m. through 7:00 p.m. at the Knights of Columbus Hall on 27th Street near FM 1266.
- The Knights of Columbus Hall is available to rent.

ITEM 3.) PUBLIC COMMENTS: At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, The City Council may not deliberate. **Comments from the public should be limited to a maximum of three (3) minutes per individual speaker.**

None.

ITEM 4.) CONSENT AGENDA: CONSIDERATION AND POSSIBLE ACTION:
The following items are considered routine by the City Council and will be enacted by one motion. There will not be a separate discussion on these items unless a Council member requests, in which event, the item will be removed from the consent agenda and discussed after the consent agenda.

A. Approval of the Minutes of the Workshop Council Meeting of April 12, 2016

B. Approval of the Minutes of the Regular Council Meeting of April 12, 2016

- C. Resolution Number XXX-2016 - **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DICKINSON, TEXAS, APPROVING THE SUBMISSION OF A GRANT APPLICATION FOR THE BULLETPROOF VEST PARTNERSHIP GRANT PROGRAM TO THE U. S. DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS; AND PROVIDING FOR INCORPORATION OF PREAMBLE AND AN EFFECTIVE DATE.**
- D. Resolution Number XXX-2016 - **A RESOLUTION OF THE CITY OF DICKINSON, TEXAS FINDING THAT CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC'S APPLICATION FOR APPROVAL TO AMEND ITS DISTRIBUTION COST RECOVERY FACTOR PURSUANT TO 16 TEX. ADMIN. CODE § 25.243 AND TO RECONCILE DOCKET NO. 44572 REVENUES TO INCREASE DISTRIBUTION RATES WITHIN THE CITY SHOULD BE DENIED; FINDING THAT THE CITY'S REASONABLE RATE CASE EXPENSES SHALL BE REIMBURSED BY THE COMPANY; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL; AND PROVIDING AN EFFECTIVE DATE.**

Council Member Henderson made a motion to approve the Consent Agenda. Council Member Suderman seconded the motion. There being no discussion, Mayor Pro Tem Deats called for the vote.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

OLD BUSINESS

ITEM 5.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Update on Activities of TML Region 14

Council Member King presented Council with an update on the activities of TML Region 14. In the Spring Meeting last Friday, there was discussion concerning Texas Lieutenant Governor Dan Patrick's proposition to impose municipal revenue caps. There are two public hearings scheduled to discuss the proposition: April 27, 2016 in Arlington; and 9:00 a.m. on May 10, 2016 at the University of Houston. Council Member King will attend the latter hearing. It was the consensus of Council that the City write a letter in opposition to the proposition. City Administrator Julie Robinson advised Council that there will be additional opportunities in the future for Council to oppose revenue caps as the City's legislative agenda is drafted for and during the 2017 legislative session.

ITEM 6.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Update of Public Works Projects

- A. Fiscal Year 2015-2016 Street Maintenance Sales Tax Projects [35th Street (East of Kansas Avenue), Nebraska Street, Hollywood Street, Gill Road, Johnson Street, Mariner’s Way, Pine Oak Circle]
- B. Bayou Chantilly Outfall Repair Project

Public Works Director Paul Booth presented Council with an update on the status of the current Public Works Projects and addressed the questions of Council.

NEW BUSINESS

ITEM 7.) PUBLIC HEARING CONCERNING: Zoning Case SUP-16-0330, A Request For A Specific Use Permit On Approximately 0.551 Acres, For A “Bar” In The “GC” (General Commercial) Zoning District, Legally Described As 112-LC, ABST 78 R HALL SUR LOTS 1 THRU 8 & ADJ ALLEY BLK 209 NICHOLSTONE, Generally Located On The East Side Of Dickinson Avenue And North Of E. 28th Street, With The Address Being 2709 Dickinson Avenue, Dickinson Texas 77539.

Mayor Pro Tem Deats opened the Public Hearing at 7:26 p.m.

A. Staff Presentation of Zoning Case

Director of Community Development Zach Meadows provided Council with an overview of the Specific Use Permit application from Texas Beer Refinery. Last month, Council approved the rezoning of the property from Conventional Residential to General Commercial, and the Specific Use Permit would allow the bar to operate. The Specific Use Permit will be specifically tied to Texas Beer Refinery.

B. Applicant’s Statement

None.

C. Those In Favor

None.

D. Those Opposed

None.

E. Applicant's Rebuttal

None.

F. Adjourn Public Hearing

Mayor Pro Tem Deats adjourned the Public Hearing at 7:27 p.m.

ITEM 8.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 – **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0330 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A BAR; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 0.551 ACRES IN ABSTRACT 78 R HALL SURVEY LOTS 1 THRU 8 AND ADJACENT ALLEY, BLOCK 209 NICHOLSTONE, MORE COMMONLY KNOWN AS 2709 DICKINSON AVENUE, GENERALLY LOCATED NORTH OF EAST 28th STREET AND EAST OF DICKINSON AVENUE IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.** (First of Three Readings)

Mayor Pro Tem Deats read the ordinance by caption only. Council Member Suderman made a motion to approve the ordinance on first reading, and Council Member Decker seconded the motion. Council confirmed with Director of Community Development Zach Meadows that the business has the necessary alcohol license to operate. There being no further discussion, Mayor Pro Tem Deats called for the vote.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

ITEM 9.) PUBLIC HEARING CONCERNING: Zoning Case SUP-16-301, A Request For A Specific Use Permit On Approximately 5.568 Acres For “Tobacco Oriented Uses” In The “GC” (General Commercial) Zoning District, Legally Described As Abstract 19 Perry & Austin PT, Lot 131 & 137, NE Of IH 45 Addition Dickinson, Called Tract 1, Being Off Highway 45 Addition D, Dickinson, Gulf Freeway At Highway 517, Generally Located East Of IH-45

And North Of FM 517, With The Address Being 3407 Gulf Freeway, Dickinson Texas 77539.

Mayor Pro Tem Deats opened the Public Hearing at 7:30 p.m.

A. Staff Presentation of Zoning Case

Director of Community Development Zach Meadows provided Council with an overview of the Specific Use Permit application for a tenant space in the Dickinson Plaza Shopping Center. Mr. Meadows advised Council that the Planning and Zoning Commission unanimously recommended approval of the application during its meeting last week.

B. Applicant's Statement

Wade and Jennifer Carpenter – 2318 Leading Edge Drive, Friendswood, Texas: The applicants advised Council that the business is family-owned, and they already operate two similar stores, one in Webster, and one in Galveston. The applicants desire to help people stop smoking, as e-cigarettes allowed them to, so the store would only sell e-cigarettes and would not be a "smoke shop".

C. Those In Favor

George Kiff – 5008 Krueger Drive, Dickinson, Texas: E-cigarettes helped Mr. Kiff stop smoking, and he is now able to breathe more easily as a result.

D. Those Opposed

None.

E. Applicant's Rebuttal

None.

F. Adjourn Public Hearing

Mayor Pro Tem Deats adjourned the Public Hearing at 7:38 p.m.

ITEM 10.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Ordinance Number XXX-2016 – AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0301 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A TOBACCO ORIENTED USES; SUCH PROPERTY BEING LEGALLY

DESCRIBED AS ± 5.568 ACRES IN ABSTRACT 19 PERRY & AUSTIN PT, LOT 131 & 137, NORTHEAST OF IH 45 ADDITION D, DICKINSON, CALLED TRACT 1, BEING OFF HIGHWAY 45 ADDITION D, DICKINSON GULF FREEWAY, AT HIGHWAY 517, DICKINSON PLAZA SHOPPING CENTER, MORE COMMONLY KNOWN AS 3407 GULF FREEWAY, GENERALLY LOCATED NORTH OF FM 517 AND EAST OF INTERSTATE 45 IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE. (First of Three Readings)

Mayor Pro Tem Deats read the ordinance by caption only. Council Member King made a motion to approve the ordinance on first reading, and Council Member Henderson seconded the motion. The applicant addressed questions from Council. There being no further discussion, Mayor Pro Tem Deats called for the vote.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

- ITEM 11.) PUBLIC HEARING CONCERNING:** Zoning Case ZTC-16-0400, A Request To Revise Section 18-58, Uses Requiring Specific Use Permit, Of Article V, Specific Uses Of Chapter 18, Zoning, Of The Code Of Ordinances To Include “Vacation Rentals” In Conventional Residential (CR) and Rural Residential (RR) Zoning Districts As One Of The Uses That Must Obtain A Specific Use Permit.

Mayor Pro Tem Deats opened the Public Hearing at 7:50 p.m.

A. Staff Presentation of Proposed Text Amendment

Director of Community Development Zach Meadows provided Council with an overview of the text amendment.

B. Those In Favor

None.

C. Those Opposed

None.

D. Adjourn Public Hearing

Mayor Pro Tem Deats adjourned the Public Hearing at 7:51 p.m.

- ITEM 12.) CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Ordinance Number XXX-2016 – **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, REVISING SECTION 18-58, USES REQUIRING SPECIFIC USE PERMIT, OF ARTICLE V, SPECIFIC USES, OF CHAPTER 18, ZONING, OF THE CODE OF ORDINANCES TO INCLUDE VACATION RENTALS IN CONVENTIONAL RESIDENTIAL (CR) AND RURAL RESIDENTIAL (RR) ZONING DISTRICTS AS ONE OF THE USES THAT MUST OBTAIN A SPECIFIC USE PERMIT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.** (First of Three Readings)

Mayor Pro Tem Deats read the ordinance by caption only. Council Member King made a motion to approve the ordinance on first reading, and Council Member Henderson seconded the motion. Council discussed the possibility of adding language to the regulations for this type of Specific Use Permit in the future to address situations where a vacation rental property could have its Specific Use Permit revoked for repeated violations of the City's regulations. There being no further discussion, Mayor Pro Tem Deats called for the vote.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

- ITEM 13.) CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Ordinance Number XXX-2016 - **AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE ADDENDUM (TRAFFIC CONTROL DEVICE INVENTORY – SCHEDULE III) TO SUBSECTION (g) OF SECTION 10-3, TRAFFIC-CONTROL DEVICES, OF CHAPTER 10, MOTOR VEHICLES AND TRAFFIC, OF THE CODE OF ORDINANCES BY ADDING THERETO THE DESIGNATION OF “NO PARKING, STOPPING OR STANDING” ZONES ON SECTIONS OF TANGLEBRIAR DRIVE WITHIN THE CITY OF DICKINSON; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A PENALTY CLAUSE, AND AN EFFECTIVE DATE.** (First of Three Readings)

Mayor Pro Tem Deats advised Council that a revised ordinance that included the words “stopping or standing” had been substituted for the

ordinance in the Council's packet, and read the revised ordinance by caption only. Council Member Suderman made a motion to approve the ordinance on first reading, and Council Member Henderson seconded the motion. Chief Ron Morales addressed the questions of Council, and Council Member King called for the vote.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

ITEM 14.) CONSIDERATION AND POSSIBLE ACTION CONCERNING: Resolution Number XXX-2016 - **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DICKINSON, TEXAS, CONFIRMING THE REAPPOINTMENTS AND NEW APPOINTMENTS OF MEMBERS TO THE GALVESTON COUNTY UNITED BOARD OF HEALTH; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.**

Mayor Pro Tem Deats read the resolution by caption only. Council Member Wilson suggested that the Council take no action on the resolution. A discussion followed regarding the member cities and the accountability of the Galveston County United Board of Health. Council also discussed the City's representation in the decisions of the Galveston County United Board of Health. After discussion, Council Member King made a motion to approve the resolution, and Council Member Henderson seconded the motion. There being no further discussion, Mayor Pro Tem Deats called for the vote.

VOTE:

0 AYES

6 NAYS (Suderman, Wilson, Henderson, Deats, Decker and King)

MOTION FAILED

ITEM 15.) ADJOURN

Council Member Wilson made a motion to adjourn the meeting at 8:15 p.m., and Council Member King seconded the motion.

VOTE:

6 AYES (Suderman, Wilson, Henderson, Deats, Decker and King)

0 NAYS

MOTION PASSED

PASSED, APPROVED AND ADOPTED this the 10th day of May, 2016.

Julie Masters, Mayor

ATTEST:

Alun W. Thomas, Interim City Secretary

DRAFT

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

TOPIC: **Ordinance Number XXX-2016 (Zoning Case SUP-16-0330)**

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0330 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A BAR; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 0.551 ACRES IN ABSTRACT 78 R HALL SURVEY LOTS 1 THRU 8 AND ADJACENT ALLEY, BLOCK 209 NICHOLSTONE, MORE COMMONLY KNOWN AS 2709 DICKINSON AVENUE, GENERALLY LOCATED NORTH OF EAST 28th STREET AND EAST OF DICKINSON AVENUE IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

BACKGROUND: **(This is the second of three readings)**

On April 26, 2016, City Council conducted a public hearing to amend the Comprehensive Zoning Ordinance to grant a Specific Use Permit request to allow the Applicant to use the property at 2709 Dickinson Avenue for a Bar.

The Ordinance was approved on first reading.

RECOMMENDATION: • **The Planning and Zoning Commission unanimously recommended approval of the Specific Use Permit.**

ATTACHMENTS: • Ordinance XXX-2016

FUNDING ISSUES Not applicable
 Not budgeted
 Full Amount already budgeted.
 Funds to be transferred from Acct.# - -

SUBMITTING STAFF MEMBER	CITY ADMINISTRATOR APPROVAL
Zachary Meadows, Director of Community development	

ACTIONS TAKEN

APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	READINGS PASSED <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	OTHER
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**ORDINANCE NUMBER XXX-2016
(Zoning Case SUP-16-0330)**

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0330 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A BAR; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 0.551 ACRES IN ABSTRACT 78 R HALL SURVEY LOTS 1 THRU 8 AND ADJACENT ALLEY, BLOCK 209 NICHOLSTONE, MORE COMMONLY KNOWN AS 2709 DICKINSON AVENUE, GENERALLY LOCATED NORTH OF EAST 28th STREET AND EAST OF DICKINSON AVENUE IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, OAM Shiv Krupa, Inc (“Owner”) is the owner of ± 0.551 Acres, Abstract 78 R Hall Survey Lots 1 Thru 8 and Adjacent Alley, Block 209 Nicholstone, more commonly known as 2709 Dickinson Avenue, generally located north of E 28th Street and east of Dickinson Avenue in the City of Dickinson, Galveston County, Texas (the “Property”), and

WHEREAS, the Property presently has a zoning classification of General Commercial (“GC”) pursuant to Ordinance No. 420-2001, the City’s Comprehensive Zoning Ordinance; and

WHEREAS, Texas Beer Refinery (“Applicant”) has made application to the City for a Specific Use Permit (“SUP”) for said Property to allow the use of a Bar as authorized by the City’s Zoning Ordinance; and

WHEREAS, the City Secretary of Dickinson, Texas, directed that notices of a hearing be issued, as required by the Zoning Ordinance of the City of Dickinson and laws of the State of Texas, at a meeting of the City Council, to be held on the 26th day of April, 2016, for the purpose of considering a Specific Use Permit (“SUP”) to allow the use of a Bar on the Property; and

WHEREAS, the City Secretary of the said City accordingly caused to be issued and published the notices required by its Zoning Ordinance and laws of the State of Texas applicable thereto, the same having been published in a paper of general circulation in the City of Dickinson, Texas, at least fifteen (15) days prior to the time set for such hearing; and

WHEREAS, the City Council of said City, pursuant to such notice, held its public hearing and heard all persons wishing to be heard both for and against the aforesaid change in the Zoning Ordinance, on the 26th day of April, 2016; and

WHEREAS, the City Council is of the opinion and finds that the granting of the Specific Use Permit (SUP) to allow the Applicant to use the Property for a Bar, as described herein, would not be detrimental to the public health, safety, or general welfare or otherwise offensive to the general public, and will promote the best and most orderly development of the properties affected thereby, and to be affected thereby, in the City of Dickinson, and as well, the owners and occupants thereof, and the City generally.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DICKINSON, TEXAS, THAT:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The Comprehensive Zoning Ordinance Number 420-2001, as the same has been heretofore amended, is hereby further amended so as to grant Specific Use Permit Number SUP-16-0330 allowing the Applicant to use the Property for a Bar; such Property being legally described as ± 0.551 Acres, Abstract 78 R Hall Survey Lots 1 Thru 8 and Adjacent Alley, Block 209 Nicholstone, more commonly known as 2709 Dickinson Avenue, generally located north of E 28th Street and east of Dickinson Avenue in the City of Dickinson, Galveston County, Texas, presently zoned General Commercial (“GC”).

Section 3. It is further ordered that Specific Use Permit Number SUP-16-0330, as amended by this Ordinance, is approved solely for the use of a Bar by the Applicant, and therefore, all amendments to such SUP approved by this Ordinance are exclusively for the benefit of the Applicant and do not run with the land.

Section 4. It is directed that the official zoning map of the City of Dickinson, adopted on the 24th day of July, 2001, by Ordinance No. 420-2001, shall be revised and amended to reflect the Specific Use Permit (SUP) granted by this Ordinance, with the appropriate reference thereon to the number and effective date of this Ordinance and a brief description of the nature of the change.

Section 5. All provisions of the ordinances of the City of Dickinson in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Dickinson not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 6. The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section 7. Any person who shall intentionally, knowingly, recklessly or with criminal negligence violate any provision contained in this Ordinance, or who shall commit or perform any act declared herein to be unlawful, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount of not more than two thousand dollars (\$2,000.00). Each day a violation continues shall constitute a separate offense.

Section 8. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Dickinson, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 9. This Ordinance shall become effective upon final reading and adoption of this Ordinance, in accordance with law.

DULY PASSED AND APPROVED on first reading this the 26th day of April, 2016.

DULY PASSED AND APPROVED on second reading this ___ day of _____, 2016.

DULY PASSED, APPROVED, AND ADOPTED on third and final reading this ___ day of _____, 2016.

Julie Masters, Mayor
City of Dickinson, Texas

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Alun W. Thomas, Interim City Secretary
City of Dickinson, Texas

David W. Olson, City Attorney
City of Dickinson, Texas

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

TOPIC: **Ordinance Number XXX-2016 (Zoning Case SUP-16-0301)**

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0301 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A TOBACCO ORIENTED USES; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 5.568 ACRES IN ABSTRACT 19 PERRY & AUSTIN PT, LOT 131 & 137, NORTHEAST OF IH 45 ADDITION D, DICKINSON, CALLED TRACT 1, BEING OFF HIGHWAY 45 ADDITION D, DICKINSON GULF FREEWAY, AT HIGHWAY 517, DICKINSON PLAZA SHOPPING CENTER, MORE COMMONLY KNOWN AS 3407 GULF FREEWAY, GENERALLY LOCATED NORTH OF FM 517 AND EAST OF INTERSTATE 45 IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

BACKGROUND: **(This is the second of three readings)**

On April 26, 2016, City Council conducted a public hearing to amend the Comprehensive Zoning Ordinance to grant a Specific Use Permit request to allow the Applicant to use the property at 3407 Gulf Freeway for Tobacco Oriented Uses.

The Ordinance was approved on first reading.

RECOMMENDATION: • **The Planning and Zoning Commission unanimously recommended approval of the Specific Use Permit.**

ATTACHMENTS: • Ordinance XXX-2016

FUNDING ISSUES Not applicable
 Not budgeted
 Full Amount already budgeted.
 Funds to be transferred from Acct.# - -

SUBMITTING STAFF MEMBER	CITY ADMINISTRATOR APPROVAL
Zachary Meadows, Director of Community Development	

ACTIONS TAKEN		
APPROVAL	READINGS PASSED	OTHER
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	

**ORDINANCE NUMBER XXX-2016
(Zoning Case SUP-16-0301)**

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, ORDINANCE NUMBER 420-2001, AS HERETOFORE AMENDED, TO GRANT SPECIFIC USE PERMIT NUMBER SUP-16-0301 ALLOWING THE APPLICANT TO USE THE PROPERTY FOR A TOBACCO ORIENTED USES; SUCH PROPERTY BEING LEGALLY DESCRIBED AS ± 5.568 ACRES IN ABSTRACT 19 PERRY & AUSTIN PT, LOT 131 & 137, NORTHEAST OF IH 45 ADDITION D, DICKINSON, CALLED TRACT 1, BEING OFF HIGHWAY 45 ADDITION D, DICKINSON GULF FREEWAY, AT HIGHWAY 517, DICKINSON PLAZA SHOPPING CENTER, MORE COMMONLY KNOWN AS 3407 GULF FREEWAY, GENERALLY LOCATED NORTH OF FM 517 AND EAST OF INTERSTATE 45 IN THE CITY OF DICKINSON, GALVESTON COUNTY, TEXAS, PRESENTLY ZONED GENERAL COMMERCIAL (“GC”); PROVIDING FOR THE INCORPORATION OF PREAMBLE; DIRECTING A CHANGE ACCORDINGLY IN THE OFFICIAL ZONING MAP OF THE CITY; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, Dixie Partners II LP (“Owner”) is the owner of ± 5.568 Acres, Abstract 19 Perry & Austin Pt, Lot 131 & 137, Northeast Of IH 45 Addition D, Dickinson, Called Tract 1, Being Off Highway 45 Addition D, Dickinson Gulf Freeway, At Highway 517, Dickinson Plaza Shopping Center, more commonly known as 3407 Gulf Freeway, generally located North of FM 517 and east of Interstate 45 in the City of Dickinson, Galveston County, Texas (the “Property”), and

WHEREAS, the Property presently has a zoning classification of General Commercial (“GC”) pursuant to Ordinance No. 420-2001, the City's Comprehensive Zoning Ordinance; and

WHEREAS, Wade Carpenter (“Applicant”) has made application to the City for a Specific Use Permit (“SUP”) for said Property to allow the use of Tobacco Oriented Uses as authorized by the City’s Zoning Ordinance; and

WHEREAS, the City Secretary of Dickinson, Texas, directed that notices of a hearing be issued, as required by the Zoning Ordinance of the City of Dickinson and laws of the State of Texas, at a meeting of the City Council, to be held on the 26th day of April, 2016, for the purpose of considering a Specific Use Permit (“SUP”) to allow the use of Tobacco Oriented Uses on the Property; and

WHEREAS, the City Secretary of the said City accordingly caused to be issued and published the notices required by its Zoning Ordinance and laws of the State of Texas applicable thereto, the same having been published in a paper of general

circulation in the City of Dickinson, Texas, at least fifteen (15) days prior to the time set for such hearing; and

WHEREAS, the City Council of said City, pursuant to such notice, held its public hearing and heard all persons wishing to be heard both for and against the aforesaid change in the Zoning Ordinance, on the 26th day of April, 2016; and

WHEREAS, the City Council is of the opinion and finds that the granting of the Specific Use Permit (SUP) to allow the Applicant to use the Property for a Bar, as described herein, would not be detrimental to the public health, safety, or general welfare or otherwise offensive to the general public, and will promote the best and most orderly development of the properties affected thereby, and to be affected thereby, in the City of Dickinson, and as well, the owners and occupants thereof, and the City generally.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DICKINSON, TEXAS, THAT:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The Comprehensive Zoning Ordinance Number 420-2001, as the same has been heretofore amended, is hereby further amended so as to grant Specific Use Permit Number SUP-16-0301 allowing the Applicant to use the Property for a Tobacco Oriented Uses; such Property being legally described as ± 5.568 Acres, Abstract 19 Perry & Austin Pt, Lot 131 & 137, Northeast Of IH 45 Addition D, Dickinson, Called Tract 1, Being Off Highway 45 Addition D, Dickinson Gulf Freeway, At Highway 517, Dickinson Plaza Shopping Center, more commonly known as 3407 Gulf Freeway, generally located North of FM 517 and east of Interstate 45 in the City of Dickinson, Galveston County, Texas, presently zoned General Commercial ("GC").

Section 3. It is further ordered that Specific Use Permit Number SUP-16-0301, as amended by this Ordinance, is approved solely for the use of Tobacco Oriented Uses by the Applicant, and therefore, all amendments to such SUP approved by this Ordinance are exclusively for the benefit of the Applicant and do not run with the land.

Section 4. It is directed that the official zoning map of the City of Dickinson, adopted on the 24th day of July, 2001, by Ordinance No. 420-2001, shall be revised and amended to reflect the Specific Use Permit (SUP) granted by this Ordinance, with the appropriate reference thereon to the number and effective date of this Ordinance and a brief description of the nature of the change.

Section 5. All provisions of the ordinances of the City of Dickinson in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Dickinson not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 6. The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section 7. Any person who shall intentionally, knowingly, recklessly or with criminal negligence violate any provision contained in this Ordinance, or who shall commit or perform any act declared herein to be unlawful, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount of not more than two thousand dollars (\$2,000.00). Each day a violation continues shall constitute a separate offense.

Section 8. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Dickinson, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 9. This Ordinance shall become effective upon final reading and adoption of this Ordinance, in accordance with law.

DULY PASSED AND APPROVED on first reading this the 26th day of April, 2016.

DULY PASSED AND APPROVED on second reading this ____ day of _____, 2016.

DULY PASSED, APPROVED, AND ADOPTED on third and final reading this ____ day of _____, 2016.

Julie Masters, Mayor
City of Dickinson, Texas

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Alun W. Thomas, Interim City Secretary
City of Dickinson, Texas

David W. Olson, City Attorney
City of Dickinson, Texas

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

TOPIC: **Ordinance Number XXX-2016 (Zoning Case ZTC-16-0400)**

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, REVISING SECTION 18-58, USES REQUIRING SPECIFIC USE PERMIT, OF ARTICLE V, SPECIFIC USES, OF CHAPTER 18, ZONING, OF THE CODE OF ORDINANCES TO INCLUDE VACATION RENTALS IN CONVENTIONAL RESIDENTIAL (CR) AND RURAL RESIDENTIAL (RR) ZONING DISTRICTS AS ONE OF THE USES THAT MUST OBTAIN A SPECIFIC USE PERMIT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

BACKGROUND: **(This is the second of three readings)**

On April 26, 2016, City Council conducted a public hearing on revising Section 18-58, Uses Requiring Specific Use Permit to include Vacation Rentals in Conventional Residential (CR) and Rural Residential (RR) Zoning Districts.

The Ordinance was approved on first reading.

RECOMMENDATION: **The Planning and Zoning Commission unanimously recommended approval of the requested text amendment.**

ATTACHMENTS: • Ordinance XXX-2016

FUNDING ISSUES

Not applicable
 Not budgeted
 Full Amount already budgeted.
 Funds to be transferred from Acct.# - -

SUBMITTING STAFF MEMBER	CITY ADMINISTRATOR APPROVAL
Zachary Meadows, Director of Community Development	

ACTIONS TAKEN

APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	READINGS PASSED <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	OTHER
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**ORDINANCE NUMBER XXX-2016
(ZONING CASE ZTC-16-0400)**

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, REVISING SECTION 18-58, USES REQUIRING SPECIFIC USE PERMIT, OF ARTICLE V, SPECIFIC USES, OF CHAPTER 18, ZONING, OF THE CODE OF ORDINANCES TO INCLUDE VACATION RENTALS IN CONVENTIONAL RESIDENTIAL (CR) AND RURAL RESIDENTIAL (RR) ZONING DISTRICTS AS ONE OF THE USES THAT MUST OBTAIN A SPECIFIC USE PERMIT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SAVINGS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City Council finds that it is in the best interest of the health, safety, and welfare of the citizens of the City of Dickinson to regulate the location of Vacation Rentals in Conventional Residential (CR) and Rural Residential (RR) zoning districts by use of Specific Use Permit (SUP); and

WHEREAS, the City Council is of the opinion and finds that the regulations contained in this Ordinance are in the best interest of the health, safety, and welfare of the Citizens;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DICKINSON, TEXAS, THAT:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. Section 18-58, Uses Requiring Specific Use Permit, of Article V, Specific Uses, of Chapter 18, Zoning, of the Code of Ordinances of the City of Dickinson, Texas, is hereby revised to read as follows:

“Sec. 18-58. Uses requiring specific use permit.

In addition to the certificates of zoning compliance called for in this chapter, a specific use permit shall be required before the following specific uses can be permitted within the district specified:

<i>Use</i>	<i>Permitted Districts</i>
Airport, landing field, or landing strip for aircraft, including helipads and landing areas for other types of aircraft	All Districts
Appliance and home furnishing stores (without storage)	NC
Automotive sales, new or used, leasing, service and repair shops, including auto bodywork shops	GC

Bars	NC, GC
Bed and breakfasts	RR, CR
Boat/RV storage, sales, leasing and service establishments	GC, GI
Car, Truck and RV washing facilities	GC
Cement/concrete plant	GI
Child day care centers	NC
Churches	All Districts
Circus or carnival grounds, but not within three hundred (300') of any residential district or use	NC, GC, GI
Community Center	DOS
Correctional institutions or facilities (public or private)	GC, GI
Dance Halls	NC, GC
Flea market	GC
Gamerooms	GC
General Merchandise Stores, including Department and Variety Stores, but not greater than 10,000 square feet in gross building floor area	NC
Golf courses	RR, CR, SR, HR, MH
Group day care homes	RR, CR
Group homes, as defined in Article II, Definitions	RR, CR, SR, HR, MH
Livestock facilities and operations	RR, GI
Mini-warehouses	GC, GI
Nightclubs	NC, GC
Nonprofit recreational facilities (other than private recreational facilities permitted by use in RR, CR, SR, HR, and MH)	RR, CR, SR, HR, MH
Parking lots	DOS
Radio, television, telephone or communication broadcast tower or station of any type, subject to Chapter 16.5, Telecommunication Towers, of the Dickinson Code of Ordinances	RR, GC, GI
Restaurants that serve alcohol	NC
Recreational vehicle parks	GC
Registered family homes	CR
Salvage yards, junk yards, vehicle storage facilities or similar operations	GI
Schools, public or private	All Districts
Sexually oriented businesses	GC
Slaughterhouses, rendering operations, or other similar operations	GI
Special Event Center on five (5) or more acres	RR, CR
Swimming pool	DOS

Tobacco Oriented Uses	GC
Vacation Rentals	RR, CR

Section 3. All provisions of the ordinances of the City of Dickinson in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Dickinson not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 4. The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section 5. Any person who shall intentionally, knowingly, recklessly or with criminal negligence violate any provision contained in this Ordinance, or who shall commit or perform any act declared herein to be unlawful, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount of not less than one dollar (\$1.00) and not more than two thousand dollars (\$2,000.00). Each day a violation continues shall constitute a separate offense.

Section 6. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Dickinson, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 7. This Ordinance shall become effective upon final reading and adoption of this Ordinance, in accordance with law.

DULY PASSED AND APPROVED on first reading this 26th day of April, 2016.

DULY PASSED, AND APPROVED on second reading this ____ day of _____, 2016.

DULY PASSED, APPROVED, AND ADOPTED on third and final reading this
____ day of _____, 2016.

Julie Masters, Mayor
City of Dickinson, Texas

ATTEST:

Alun W. Thomas, Interim City Secretary
City of Dickinson, Texas

APPROVED AS TO FORM AND CONTENT:

David W. Olson, City Attorney
City of Dickinson, Texas

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

TOPIC	<p>ORDINANCE NUMBER XXX-2016</p> <p>AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE ADDENDUM (TRAFFIC CONTROL DEVICE INVENTORY – SCHEDULE III) TO SUBSECTION (g) OF SECTION 10-3, TRAFFIC-CONTROL DEVICES, OF CHAPTER 10, MOTOR VEHICLES AND TRAFFIC, OF THE CODE OF ORDINANCES BY ADDING THERETO THE DESIGNATION OF “NO PARKING, STOPPING OR STANDING” ZONES ON SECTIONS OF TANGLEBRIAR DRIVE WITHIN THE CITY OF DICKINSON; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A PENALTY CLAUSE, AND AN EFFECTIVE DATE.</p>
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BACKGROUND	<p>(This is the second of three readings)</p> <p>After the creation of the “no parking” zone on the north side of Hughes Road from Tanglebriar Drive to Cimmaron Drive in 2002 which sought to address parking issues related to Hughes Road Elementary (Ord#441-2002), drivers of school age children have been utilizing Tanglebriar Drive in a similar parking fashion to avoid the designated traffic flow for car rider drop offs.</p> <p>To avoid pedestrian safety concerns, the Police Department recommends establishing a “no parking, stopping or standing” zone on the east side of Tanglebriar Drive from its intersection with Hughes Road to its intersection with Tanglebriar Circle for a total distance of 300 feet.</p>
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RECOMMENDATION	Staff recommends approval of the Ordinance.
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ATTACHMENTS	Ordinance Number XXX-2016
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FUNDING ISSUES	<input checked="" type="checkbox"/> Not applicable <input type="checkbox"/> Not budgeted <input type="checkbox"/> Full Amount already budgeted. <input type="checkbox"/> Funds to be transferred from Acct.# - -
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SUBMITTING STAFF MEMBER	CITY ADMINISTRATOR APPROVAL
Jay Jaekel, Patrol Captain	

ACTIONS TAKEN		
APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	READINGS PASSED <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	OTHER

ORDINANCE NUMBER XXX-2016

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, AMENDING THE ADDENDUM (TRAFFIC CONTROL DEVICE INVENTORY – SCHEDULE III) TO SUBSECTION (g) OF SECTION 10-3, TRAFFIC-CONTROL DEVICES, OF CHAPTER 10, MOTOR VEHICLES AND TRAFFIC, OF THE CODE OF ORDINANCES BY ADDING THERETO THE DESIGNATION OF “NO PARKING, STOPPING OR STANDING” ZONES ON SECTIONS OF TANGLEBRIAR DRIVE WITHIN THE CITY OF DICKINSON; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A PENALTY CLAUSE, AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the Dickinson has determined that it is in the best interest of the health, safety and welfare of its citizens and the public as a whole to establish “no parking, stopping or standing” zones along sections of Tanglebriar Drive and to erect appropriate signs at the location specified herein; and

WHEREAS, the City Council finds that the Traffic Control Device Inventory – Schedule III which is the Addendum to Subsection (g) of Section 10-3, Traffic-Control Devices, of Chapter 10, Motor Vehicles and Traffic, of the Code of Ordinances should be amended to establish such “no parking, stopping or standing” zones.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DICKINSON TEXAS, THAT:

Section 1. The facts and matters contained in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The Addendum (Traffic Control Device Inventory – Schedule III) to Subsection (g) of Section 10-3, Traffic-Control Devices, of Chapter 10, Motor Vehicles and Traffic, of the Code of Ordinances is hereby amended by the addition of the following “No Parking, Stopping or Standing” zones and appropriate signs shall be erected along such locations:

Tanglebriar Drive – On the east side of Tanglebriar Drive from its intersection with Hughes Road to its intersection with Tanglebriar Circle for a total distance of 300 feet.

Section 3. The Chief of Police or his designated representative is hereby authorized and directed to place or cause to be placed appropriate traffic control devices to effectuate the establishment of the no parking signs as herein provided.

Section 4. It shall be unlawful for any person operating or in control of any motor vehicle or bicycle, to park, stop or stand such motor vehicle or bicycle at or between any signs placed at the location designated in Section 2 hereof.

Section 5. This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of said Ordinances save and except those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided, however, that any complaint, action, claim or lawsuit that has been initiated or has arisen under or pursuant to any of the Ordinances or sections thereof that have been specifically repealed on the date of adoption of this Ordinance shall continue to be governed by the provisions of such Ordinance or section thereof and for that purpose the Ordinance or section thereof shall remain in full force and effect.

Section 6. If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereof to any person or circumstance, is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of the Ordinance, and the City Council hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 7. Any person who shall intentionally, knowingly, recklessly or with criminal negligence violates any provision contained in this Ordinance, or who shall commit or perform any act declared herein to be unlawful, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount of not less than one dollar (\$1.00) and not more than two hundred dollars (\$200.00).

Section 8. This Ordinance shall be in full force and effect from and after its date of its publication, in accordance with law.

DULY PASSED AND APPROVED on first reading this 26th day of April, 2016.

DULY PASSED AND APPROVED on second and final reading this ____ day of _____, 2016.

DULY PASSED, APPROVED, AND ADOPTED on third and final reading this ____ day of _____, 2016.

Julie Masters, Mayor
City of Dickinson, Texas

ATTEST:

Alun W. Thomas, Interim City Secretary
City of Dickinson, Texas

APPROVED AS TO FORM AND CONTENT:

David W. Olson, City Attorney
City of Dickinson, Texas

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

TOPIC	Presentation and Acceptance of Fiscal Year 2014-2015 Audited Comprehensive Annual Financial Report and Federal Single Audit Report Prepared By Belt, Harris Pechacek, LLLP, Certified Public Accountants.
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BACKGROUND	<p>In September of 2012, the City Council approved a contract with the firm of Belt, Harris Pechacek, LLLP to conduct an independent audit of all accounts of the City and to prepare the City's Comprehensive Annual Financial Report ("CAFR") and Federal Single Audit for 3 years with the option to renew for 2 additional years which includes Fiscal Year 2014-2015.</p> <p>Belt, Harris Pechacek, LLLP has provided copies of the final version of the CAFR for the City's use and has provided an electronic version for placement on the City's website.</p>
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RECOMMENDATION	Staff recommends acceptance of the reports.
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ATTACHMENTS	<ul style="list-style-type: none"> • Comprehensive Annual Financial Report for FY 2014-2015 • Management Letter • Required Auditor Disclosure Letter • Single Audit Report for FY 2014-2015 • Annual Financial Report for Dickinson Management District No. 1 for FY 2014-2015
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FUNDING ISSUES	<input checked="" type="checkbox"/> None <input type="checkbox"/> Full Amount already budgeted. <input type="checkbox"/> Funds transferred from General Funds.
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SUBMITTING STAFF MEMBER Stephanie Russell, Administrative Services Manager	CITY ADMINISTRATOR APPROVAL 
--	--

ACTIONS TAKEN

APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	READINGS PASSED <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	OTHER
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DIVIDER PAGE

ANNUAL FINANCIAL REPORT

of the

CITY OF DICKINSON, TEXAS

For the Year Ended
September 30, 2015

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CITY OF DICKINSON, TEXAS

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CITY OF DICKINSON, TEXAS

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INTRODUCTORY SECTION

CITY OF DICKINSON, TEXAS

PRINCIPAL OFFICIALS

September 30, 2015



City Council

Julie Masters	Mayor
Charles Suderman	Position No. 1
Bruce Henderson	Position No. 2
Walter Wilson	Position No. 3
Wally Deats	Position No. 4 (Mayor Pro Tem)
Louis Decker	Position No. 5
William King III	Position No. 6

CITY OF DICKINSON, TEXAS

PRINCIPAL OFFICIALS (Continued)

September 30, 2015

Elected Officials	Position	Term Expires
Julie Masters	Mayor	05/2017
Charles Suderman	Council Member – Position 1	05/2017
Bruce Henderson	Council Member – Position 2	05/2016
Walter Wilson	Council Member – Position 3	05/2017
Wally Deats	Council Member – Position 4/ Mayor Pro Tem	05/2016
Louis Decker	Council Member – Position 5	05/2017
William King, III	Council Member – Position 6	05/2016

Appointed Officials	Position
Julie M. Robinson	City Administrator
Carolyn E. Anderson	City Secretary
Olson and Olson	City Attorney
Richard Cope	Municipal Court Judge
Ellis Ortego	Prosecuting Attorney
Ron Morales	Chief of Police

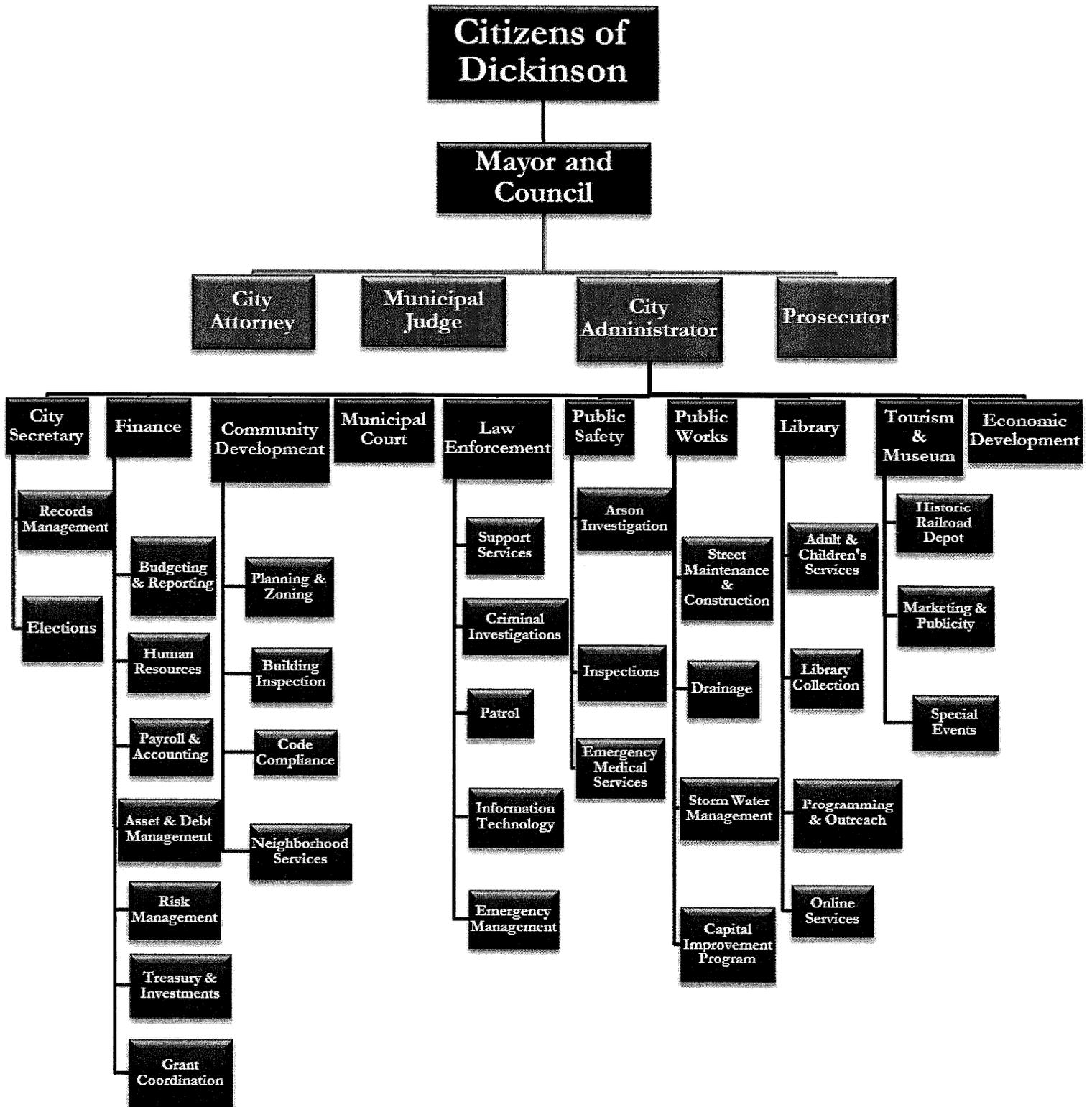
City Management	Position
Stephanie Russell	Administrative Services Manager
Lee Darrow	Fire Marshal
Zachary Meadows	Director of Community Development
Irma Rivera	Court Administrator
Kellis George	Director of Public Works
Derek Hunt	Emergency Medical Services Director
Vicki McAllister	Library Director

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CITY OF DICKINSON, TEXAS

ORGANIZATION CHART

September 30, 2015



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
City Council Members of the
City of Dickinson, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dickinson, Texas (the "City"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

In 2015, the City adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of the City's proportionate share of the net pension liability, and the schedules of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section and combining and individual fund statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2016 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
March 31, 2016

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***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows using the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here including general government, public safety, public works, culture and recreation, economic development, and community development. Interest payments on the City's debt are also reported here. Sales tax, property tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's drainage services.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation, Dickinson Economic Development Corporation; a legally separate management district, Dickinson Management District No. 1, for which the City is financially accountable; and a legally separate corporation, the Dickinson Education Finance Corporation. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Bayou Lakes Public Improvement District No. 1, although also legally separate, functions for all practical purposes as a department of the City and, therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The two categories of City funds are governmental and proprietary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as *on balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

The City maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, street maintenance fund, and the CDBG disaster recovery fund, which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation.

The City adopts an annual appropriated budget for its general, street maintenance, debt service, special revenue and grants, VOCA, COPS 2010, Bayou Lakes Public Improvement District No. 1, federal seized funds, and the library impact grant funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

Proprietary Funds

The City maintains two types of proprietary funds, enterprise funds and internal service funds. The enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise funds to account for its municipal drainage utility fund. The proprietary fund financial statements provide separate information for the municipal drainage utility operations. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

An internal service fund is an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses the internal service funds to account for an employee benefit program and building maintenance costs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Component Units Combining Financial Statements

The City's three discretely presented component units shown in aggregate on the face of the government-wide financial statements have individual information for each of the discretely presented component units presented in the form of combining statements immediately following the fund financial statements of the primary government.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to MD&A, basic financial statements, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund and street maintenance fund, schedule of changes in net pension liability and related ratios, schedule of the City's proportionate share of the net pension liability, and the schedules of contributions. RSI can be found after the notes to the basic financial statements.

CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$33,123,205 as of year end for the primary government.

The largest portion of the City's net position, 73 percent, reflects its investments in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles and heavy equipment, furniture and fixtures, and infrastructure) less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 12,052,762	\$ 9,131,826	\$ 509,394	\$ 371,073	\$ 12,562,156	\$ 9,502,899
Capital assets, net	34,043,581	29,931,117	-	-	34,043,581	29,931,117
Total Assets	46,096,343	39,062,943	509,394	371,073	46,605,737	39,434,016
Deferred charge on refunding	122,864	133,103	-	-	122,864	133,103
Deferred outflows of resources - pensions	399,226	266,406	11,800	7,658	411,026	274,064
Total Deferred Outflows of Resources	522,090	399,509	11,800	7,658	533,890	407,167
Long-term liabilities	10,524,936	11,119,084	13,537	11,803	10,538,473	11,130,887
Other liabilities	3,204,985	1,899,637	106,747	11,430	3,311,732	1,911,067
Total Liabilities	13,729,921	13,018,721	120,284	23,233	13,850,205	13,041,954
Deferred inflows of resources - pensions	161,814	-	4,403	-	166,217	-
Total Deferred Inflows of Resources	161,814	-	4,403	-	166,217	-
Net Position:						
Net investment in capital assets	24,180,839	19,514,166	-	-	24,180,839	19,514,166
Restricted	2,958,838	2,633,583	-	-	2,958,838	2,633,583
Unrestricted	5,587,021	4,295,982	396,507	355,498	5,983,528	4,651,480
Total Net Position	\$ 32,726,698	\$ 26,443,731	\$ 396,507	\$ 355,498	\$ 33,123,205	\$ 26,799,229

A portion of the primary government's net position, \$2,958,838 or nine percent, represents resources that are subject to restrictions on how they may be used. The remaining balance of unrestricted net position, \$5,983,528, may be used to meet the City's ongoing obligation to citizens and creditors. The overall condition of the City improved this year as total net position increased by \$6,323,976.

CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

Statement of Activities:

The following table provides a summary of the City's changes in net position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Revenues						
Program revenues:						
Charges for services	\$ 2,702,757	\$ 3,255,810	\$ 343,893	\$ 353,646	\$ 3,046,650	\$ 3,609,456
Operating grants and contributions	1,495,011	1,394,211	-	-	1,495,011	1,394,211
Capital grants and contributions	7,165,582	1,518,245	-	-	7,165,582	1,518,245
General revenues:						
Property taxes	3,384,820	3,302,578	-	-	3,384,820	3,302,578
Sales taxes	7,144,232	6,655,949	-	-	7,144,232	6,655,949
Other taxes	1,071,698	1,056,955	-	-	1,071,698	1,056,955
Investment earnings	8,962	6,022	-	-	8,962	6,022
Other revenues	320,286	178,154	-	-	320,286	178,154
Gain on sale of capital assets	34,960	-	-	-	34,960	-
Total Revenues	23,328,308	17,367,924	343,893	353,646	23,672,201	17,721,570
Expenses						
General government	2,353,764	2,732,067	-	-	2,353,764	2,732,067
Public safety	5,336,690	4,953,285	-	-	5,336,690	4,953,285
Public works	4,546,608	3,315,271	-	-	4,546,608	3,315,271
Culture and recreation	627,047	416,483	-	-	627,047	416,483
Community development	416,502	528,360	-	-	416,502	528,360
Economic development	3,459,403	3,225,317	-	-	3,459,403	3,225,317
Interest on long-term debt	305,327	554,940	-	-	305,327	554,940
Municipal drainage utility	-	-	302,884	305,619	302,884	305,619
Total Expenses	17,045,341	15,725,723	302,884	305,619	17,348,225	16,031,342
Increase in Net Position Before Transfers	6,282,967	1,642,201	41,009	48,027	6,323,976	1,690,228
Transfers in (out)	-	45,000	-	(45,000)	-	-
Change in Net Position	6,282,967	1,687,201	41,009	3,027	6,323,976	1,690,228
Beginning net position	26,443,731	24,756,530	355,498	352,471	26,799,229	25,109,001
Ending Net Position	\$ 32,726,698	\$ 26,443,731	\$ 396,507	\$ 355,498	\$ 33,123,205	\$ 26,799,229

For the year ended, revenues from governmental activities totaled \$23,328,308. Revenues increased by 34 percent during the year mainly due to an increase in capital grants and contributions related to CDBG grant projects, an increase in sales tax revenues from improved economic conditions within the City, and an increase in proceeds from the Red, White, and Bayou festival.

For the year ended, expenses for governmental activities totaled \$17,045,341. The total expenses increased by 8.39 percent from the prior year. This increase can be attributed to an increase in CDBG grant projects related to a pass-through entity, an increase in culture and recreation expenses related to the Red, White, and Bayou festival, an increase in personnel costs, and an increase in economic development grant expenses.

CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

Business-type activities net position increased by \$41,009, an increase of \$37,982 compared to the prior year change in net position. This increase in net position is mainly due to a prior year transfer to other funds. Revenues and expenses were comparable to prior year balances decreasing \$9,753 and \$2,735, respectively.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of \$8,204,207. Of this, \$3,558 is restricted for debt service, \$256,914 is restricted for enabling legislation, \$2,698,366 is restricted for capital projects, \$680,425 is assigned, and \$4,417,515 is unassigned.

The general fund had an increase in fund balance of \$1,180,606 for the year. Revenues decreased \$18,478 compared to the prior year. This decrease was largely attributable to a library donation received in the prior year and the City no longer collecting refuse billings. The prior refuse contract expired during the fiscal year. All refuse services are provided by a third-party from whom the City receives franchise payments. These decreases in revenues were partially offset by an increase in property taxes from an increase in the assessed values of properties, an increase in sales tax collections from improved economic conditions within the City, and an increase in court fines related to an increase in citations issued. Expenditures decreased \$574,085 compared to the prior year due largely to real property acquired in the prior year and the City transitioning refuse collection services to an outside party during the fiscal year. These decreases in expenditures were partially offset by increases in personnel costs, economic incentive payments, contracts services, and equipment purchased. Ending fund balance as a percentage of total expenditures was 44.54 percent as of fiscal year end. Unassigned fund balance as a percentage of total expenditures was 37.52 percent as of fiscal year end.

The debt service fund had a decrease in fund balance of \$16,616 as a result of debt service payments in excess of property tax revenues and contributions.

The street maintenance fund had an increase in fund balance of \$424,092. This increase is due to an increase in sales tax revenues and a transfer in from another fund to fund a street project.

The CDBG disaster recovery fund is a grant fund which recognizes revenues and expenditures as incurred. As a result, this fund will have minimal or zero change in fund balance from year to year.

Proprietary Funds – The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgeted revenues exceeded actual revenues by \$2,565,442 during the year mainly due to lower than expected sales tax revenues. General fund actual expenditures were lower than the final budgeted expenditures by \$3,085,848 mainly due to lower economic development expenditures and law enforcement expenditures than originally anticipated.

CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

CAPITAL ASSETS

At the end of the year, the City's governmental activities funds had invested \$34,043,581 in a variety of capital assets. This represents a net increase of \$4,112,464.

Major capital asset events during the current year include the following:

- 18 street construction projects totaling \$5,256,612.
- CDBG construction projects totaling \$4,177,355.
- Purchase of an excavator totaling \$191,819.

More detailed information about the City's capital assets is presented in note III. C. to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total certificates of obligation and general obligation bonds of \$9,505,000. Of this amount, \$1,055,000 represents certificates of obligation and \$8,450,000 represents general obligation bonds. The City had a capital lease total of \$204,802 at the end of the current year.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Dickinson City Council approved a \$12,003,155 general fund budget for the 2015-2016 fiscal year. This is a one percent increase from the prior year amended budget. The total tax rate adopted for the fiscal year 2015-2016 budget will remain unchanged at \$0.40861.

The Council approved an \$872,490 debt service budget for the 2015-2016 fiscal year. This is a six percent increase from the prior year. Budgeted property tax receipts comprise 80 percent of all debt service fund revenue. The fiscal year 2015-2016 debt service tax rate did not increase from the prior year.

Enterprise fund expenses are budgeted at \$406,223 for the fiscal year 2015-2016, a decrease of \$15,615 from the prior year amended budget.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to the City Administrator at City of Dickinson, 4403 Highway 3, Dickinson, Texas 77539.

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BASIC FINANCIAL STATEMENTS

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CITY OF DICKINSON, TEXAS

STATEMENT OF NET POSITION

September 30, 2015

Primary Government

	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Cash and cash equivalents	\$ 7,742,076	\$ 429,044	\$ 8,171,120	\$ 1,351,570
Investments	516,170	-	516,170	500,000
Receivables, net	3,646,797	80,476	3,727,273	760,492
Internal balances	126	(126)	-	-
Due from component unit	164	-	164	-
Due from primary government	-	-	-	141
Prepaid items	147,429	-	147,429	9,104
	12,052,762	509,394	12,562,156	2,621,307
Capital assets:				
Non-depreciable	6,521,002	-	6,521,002	4,321,813
Net depreciable	27,522,579	-	27,522,579	26,285
	34,043,581	-	34,043,581	4,348,098
Total Assets	46,096,343	509,394	46,605,737	6,969,405
Deferred Outflows of Resources				
Deferred charge on refunding	122,864	-	122,864	-
Deferred outflows - pensions	399,226	11,800	411,026	-
Total Deferred Outflows of Resources	522,090	11,800	533,890	-
Liabilities				
Accounts payable and accrued liabilities	3,182,362	11,710	3,194,072	342,343
Accrued interest payable	22,482	-	22,482	-
Unearned revenues	-	95,037	95,037	-
Due to component unit	141	-	141	-
Due to other governments	-	-	-	26,027
Due to primary government	-	-	-	164
	3,204,985	106,747	3,311,732	368,534
Noncurrent liabilities:				
Due to other governments	-	-	-	234,247
Long-term liabilities due within one year	873,418	3,291	876,709	159,434
Long-term liabilities due in more than one year	9,651,518	10,246	9,661,764	1,408,151
	10,524,936	13,537	10,538,473	1,801,832
Total Liabilities	13,729,921	120,284	13,850,205	2,170,366
Deferred Inflows of Resources				
Deferred inflows - pensions	161,814	4,403	166,217	-
Net Position				
Net investment in capital assets	24,180,839	-	24,180,839	1,567,585
Restricted for:				
Debt service	3,558	-	3,558	-
Enabling legislation	256,914	-	256,914	-
Capital projects	2,698,366	-	2,698,366	-
Economic development	-	-	-	3,231,454
Unrestricted	5,587,021	396,507	5,983,528	-
Total Net Position	\$ 32,726,698	\$ 396,507	\$ 33,123,205	\$ 4,799,039

See Notes to Financial Statements.

CITY OF DICKINSON, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 2,353,764	\$ 1,125,531	\$ 1,391,280	\$ -
Public safety	5,336,690	952,827	90,075	-
Public works	4,546,608	624,399	-	7,165,582
Culture and recreation	627,047	-	13,656	-
Community development	416,502	-	-	-
Economic development	3,459,403	-	-	-
Interest and fiscal agent fees on long-term debt	305,327	-	-	-
Total Governmental Activities	17,045,341	2,702,757	1,495,011	7,165,582
Business-Type Activities				
Municipal drainage utility	302,884	343,893	-	-
Total Business-Type Activities	302,884	343,893	-	-
Total Primary Government	\$ 17,348,225	\$ 3,046,650	\$ 1,495,011	\$ 7,165,582
Component Units				
Dickinson Economic Development Corp.	\$ 1,309,012	\$ 7,005	\$ -	\$ -
Dickinson Management District No. 1	2,622,013	-	-	-
Total Component Units	\$ 3,931,025	\$ 7,005	\$ -	\$ -

General Revenues:

- Taxes
 - Property taxes
 - Sales taxes
 - Other taxes
- Investment earnings
- Other revenues
- Gain on sale of assets

**Total General Revenues and Transfers
Change in Net Position**

Beginning net position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ 163,047	\$ -	\$ 163,047	\$ -
(4,293,788)	-	(4,293,788)	-
3,243,373	-	3,243,373	-
(613,391)	-	(613,391)	-
(416,502)	-	(416,502)	-
(3,459,403)	-	(3,459,403)	-
(305,327)	-	(305,327)	-
<u>(5,681,991)</u>	<u>-</u>	<u>(5,681,991)</u>	<u>-</u>
-	41,009	41,009	-
-	41,009	41,009	-
<u>(5,681,991)</u>	<u>41,009</u>	<u>(5,640,982)</u>	<u>-</u>
-	-	-	(1,302,007)
-	-	-	(2,622,013)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,924,020)</u>
3,384,820	-	3,384,820	-
7,144,232	-	7,144,232	4,223,615
1,071,698	-	1,071,698	-
8,962	-	8,962	2,464
320,286	-	320,286	-
34,960	-	34,960	-
<u>11,964,958</u>	<u>-</u>	<u>11,964,958</u>	<u>4,226,079</u>
6,282,967	41,009	6,323,976	302,059
26,443,731	355,498	26,799,229	4,496,980
<u>\$ 32,726,698</u>	<u>\$ 396,507</u>	<u>\$ 33,123,205</u>	<u>\$ 4,799,039</u>

CITY OF DICKINSON, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2015

	<u>General</u>	<u>Debt Service</u>	<u>Street Maintenance</u>	<u>CDBG Disaster Recovery</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 4,389,445	\$ 210	\$ 1,941,936	\$ -
Investments	516,170	-	-	-
Receivables, net	1,671,012	50,791	255,156	1,628,813
Due from other funds	103,622	3,315	131,478	-
Due from component unit	164	-	-	-
Prepaid items	147,429	-	-	-
Total Assets	<u>\$ 6,827,842</u>	<u>\$ 54,316</u>	<u>\$ 2,328,570</u>	<u>\$ 1,628,813</u>
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 1,221,575	\$ -	\$ 228,149	\$ 1,609,351
Due to other funds	137,065	-	-	19,462
Due to component unit	141	-	-	-
Total Liabilities	<u>1,358,781</u>	<u>-</u>	<u>228,149</u>	<u>1,628,813</u>
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	195,131	50,758	-	-
Unavailable revenue - emergency medical services	24,894	-	-	-
Total Deferred Inflows of Resources	<u>220,025</u>	<u>50,758</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>				
Nonspendable:				
Prepays	147,429	-	-	-
Assigned:				
Capital projects	262,000	-	-	-
Library reserve	138,582	-	-	-
Disaster	227,382	-	-	-
Tree replacements	6,200	-	-	-
Red, White, and Bayou Festival	46,261	-	-	-
Restricted for:				
Debt service	-	3,558	-	-
Enabling legislation	-	-	-	-
Capital projects	-	-	2,100,421	-
Unassigned	4,421,182	-	-	-
Total Fund Balances	<u>5,249,036</u>	<u>3,558</u>	<u>2,100,421</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,802,948</u>	<u>\$ 54,316</u>	<u>\$ 2,328,570</u>	<u>\$ 1,628,813</u>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 1,015,216	\$ 7,346,807
-	516,170
41,025	3,646,797
2,398	240,813
-	164
-	147,429
<u>\$ 1,058,639</u>	<u>\$ 11,898,180</u>

\$ 123,287	\$ 3,182,362
84,160	240,687
-	141
<u>207,447</u>	<u>3,423,190</u>

-	245,889
-	24,894
<u>-</u>	<u>270,783</u>

-	147,429
-	262,000
-	138,582
-	227,382
-	6,200
-	46,261
-	3,558
256,914	256,914
597,945	2,698,366
(3,667)	4,417,515
<u>851,192</u>	<u>\$ 8,204,207</u>

<u>\$ 1,058,639</u>	<u>\$ 11,873,286</u>
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CITY OF DICKINSON, TEXAS
RECONCILIATION OF THE GOVERNMENTAL
FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
September 30, 2015

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - total governmental funds	\$	8,204,207
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in governmental funds.		
Capital assets, non-depreciable		6,521,002
Capital assets, net depreciable		27,522,579
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
		270,783
Internal service funds are used by management to charge costs of insurance and facility maintenance to individual funds. The assets of the internal service fund are included in the governmental activities in the Statement of Net Position.		
		395,269
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(22,482)
Deferred charge on refunding		122,864
Deferred outflows of resources - pensions (TMRS)		379,646
Deferred outflows of resources - pensions (TESRS)		19,580
Deferred inflows of resources - pensions (TMRS)		(141,676)
Deferred inflows of resources - pensions (TESRS)		(20,138)
Non-current liabilities due in one year		(873,418)
Non-current liabilities due in more than one year		(9,651,518)
		(9,651,518)
Net Position of Governmental Activities	\$	32,726,698

See Notes to Financial Statements.

CITY OF DICKINSON, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended September 30, 2015

	<u>General</u>	<u>Debt Service</u>	<u>Street Maintenance</u>	<u>CDBG Disaster Recovery</u>
Revenues				
Property taxes	\$ 2,731,073	\$ 652,926	\$ -	\$ -
Sales taxes	5,715,422	-	1,428,810	-
Special assessments	-	-	-	-
Franchise fees	984,180	-	-	-
Other taxes	87,518	-	-	-
Licenses and permits	352,682	-	-	-
Fines and forfeitures	908,925	-	-	-
Charges for services	1,118,010	-	-	-
Intergovernmental	963,610	-	-	7,165,582
Contributions	-	149,670	-	-
Investment earnings	6,030	159	2,229	-
Other revenues	320,286	-	-	-
Total Revenues	<u>13,187,736</u>	<u>802,755</u>	<u>1,431,039</u>	<u>7,165,582</u>
Expenditures				
Current:				
General government	1,911,275	-	-	-
Public safety	4,750,006	-	-	-
Public works	637,720	-	1,106,947	7,154,517
Culture and recreation	615,749	-	-	-
Community development	409,776	-	-	-
Economic development	3,459,403	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	505,000	-	-
Interest and fiscal charges	-	314,371	-	-
Total Expenditures	<u>11,783,929</u>	<u>819,371</u>	<u>1,106,947</u>	<u>7,154,517</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,403,807</u>	<u>(16,616)</u>	<u>324,092</u>	<u>11,065</u>
Other Financing Sources (Uses)				
Transfers in	36,941	-	100,000	-
Transfers (out)	(260,142)	-	-	(11,065)
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(223,201)</u>	<u>-</u>	<u>100,000</u>	<u>(11,065)</u>
Net Change in Fund Balances	1,180,606	(16,616)	424,092	-
Beginning fund balances	4,068,430	20,174	1,676,329	-
Ending Fund Balances	<u>\$ 5,249,036</u>	<u>\$ 3,558</u>	<u>\$ 2,100,421</u>	<u>\$ -</u>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,383,999
-	7,144,232
271,717	271,717
-	984,180
-	87,518
-	352,682
43,902	952,827
-	1,118,010
375,001	8,504,193
-	149,670
533	8,951
-	320,286
691,153	23,278,265
275,884	2,187,159
293,897	5,043,903
-	8,899,184
-	615,749
-	409,776
-	3,459,403
242,861	242,861
36,922	541,922
8,412	322,783
857,976	21,722,740
(166,823)	1,555,525
641,934	778,875
(649,392)	(920,599)
85,511	85,511
78,053	(56,213)
(88,770)	1,499,312
939,962	6,704,895
\$ 851,192	\$ 8,204,207

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CITY OF DICKINSON, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2015

Amounts reported for governmental activities in the Statement of Activities are different because:

Net changes in fund balances - total governmental funds	\$ 1,499,312
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay	5,554,304
Depreciation expense	(1,391,289)
<p>The Statement of Activities reports losses arising from the trade-in or sale of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gains or loss on trade-ins or sales of capital assets.</p>	
	(50,551)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
	8,342
<p>The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>	
Principal expenditures	541,922
Amortization of deferred amounts	2,048
Accrued interest	15,408
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>	
Compensated absences	(48,900)
Deferred outflows of resources - pensions (TMRS)	133,260
Deferred outflows of resources - pensions (TESRS)	(440)
Deferred inflows of resources - pensions (TMRS)	(141,676)
Deferred inflows of resources - pensions (TESRS)	(20,138)
Net pension liability	95,108
<p>Internal service funds are used by management to charge the costs of insurance and facility maintenance to individual funds. The net revenue is reported with governmental activities.</p>	
	86,257
Change in Net Position of Governmental Activities	\$ 6,282,967

See Notes to Financial Statements.

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CITY OF DICKINSON, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

September 30, 2015

	Business-Type Activities	Governmental Activities
	Municipal Drainage Utility	Internal Service
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 429,044	\$ 395,269
Receivables, net	80,476	-
Total Assets	509,520	395,269
<u>Deferred Outflows of Resources</u>		
Deferred outflows of resources - pensions	11,800	-
Total Deferred Outflows of Resources	11,800	-
<u>Liabilities</u>		
Current liabilities:		
Accounts payable and accrued liabilities	11,710	-
Due to other funds	126	-
Unearned revenues	95,037	-
Compensated absences due in one year	3,291	-
Total Current Liabilities	110,164	-
Noncurrent liabilities:		
Compensated absences	365	-
Net pension liability	9,881	-
Total Noncurrent Liabilities	10,246	-
Total Liabilities	120,410	-
<u>Deferred Inflows of Resources</u>		
Deferred inflows of resources - pensions	4,403	-
Total Deferred Inflows of Resources	4,403	-
<u>Net Position</u>		
Unrestricted	396,507	395,269
Total Net Position	\$ 396,507	\$ 395,269

See Notes to Financial Statements.

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CITY OF DICKINSON, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Year Ended September 30, 2015

	Business-Type Activities	Governmental Activities
	Municipal Drainage Utility	Internal Service
<u>Operating Revenues</u>		
Charges for services	\$ 343,893	\$ 820,814
Total Operating Revenues	343,893	820,814
<u>Operating Expenses</u>		
General and administrative	164,123	876,292
Supplies and materials	16,516	-
Contractual and professional services	61,351	-
Repairs and maintenance	49,560	-
Other operating expenses	11,334	-
Total Operating Expenses	302,884	876,292
Operating Income (Loss)	41,009	(55,478)
<u>Nonoperating Revenues</u>		
Investment earnings	-	11
Total Nonoperating Revenues	-	11
Income (Loss) Before Transfers	41,009	(55,467)
Transfers in	-	152,600
Transfers (out)	-	(10,876)
Total Net Transfers	-	141,724
Change in Net Position	41,009	86,257
Beginning net position	355,498	309,012
Ending Net Position	\$ 396,507	\$ 395,269

See Notes to Financial Statements.

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CITY OF DICKINSON, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended September 30, 2015

	Business-Type Activities	Governmental Activities
	Municipal Drainage Utility	Internal Service
<u>Cash Flows from Operating Activities</u>		
Receipts from customers and users	\$ 390,733	\$ 820,814
Payments to suppliers	(138,355)	(876,292)
Payments to employees	(162,128)	-
Net Cash Provided (Used) by Operating Activities	90,250	(55,478)
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers in from other funds	-	152,600
Transfer to other funds	-	(10,876)
Net Cash Provided by Noncapital Financing Activities	-	141,724
<u>Cash Flows from Investing Activities</u>		
Interest on investments	-	11
Net Cash Provided by Investing Activities	-	11
Net Increase in Cash and Cash Equivalents	90,250	86,257
Beginning cash and cash equivalents	338,794	309,012
Ending Cash and Cash Equivalents	\$ 429,044	\$ 395,269
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</u>		
Operating income (loss)	\$ 41,009	\$ (55,478)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in Operating Assets and Liabilities:		
(Increase) Decrease in:		
Accounts receivable	(48,197)	-
Deferred outflows of resources	(4,142)	-
Increase (Decrease) in:		
Accounts payable and accrued liabilities	280	-
Due to other funds	126	-
Deferred inflows of resources	4,403	-
Unearned revenues	95,037	-
Net pension liability	(1,922)	-
Compensated absences	3,656	-
Net Cash Provided (Used) by Operating Activities	\$ 90,250	\$ (55,478)

See Notes to Financial Statements.

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CITY OF DICKINSON, TEXAS
STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS

September 30, 2015

	Dickinson Economic Development Corporation	Dickinson Management District No. 1	Dickinson Education Finance Corporation	Total
Assets				
Cash and cash equivalents	\$ 896,807	\$ 454,763	\$ -	\$ 1,351,570
Investments	500,000	-	-	500,000
Due from primary government	141	-	-	141
Receivables, net	258,950	501,542	-	760,492
Prepaid items	9,104	-	-	9,104
	<u>1,665,002</u>	<u>956,305</u>	<u>-</u>	<u>2,621,307</u>
Capital assets:				
Non-depreciable	4,321,813	-	-	4,321,813
Net depreciable	26,285	-	-	26,285
	<u>4,348,098</u>	<u>-</u>	<u>-</u>	<u>4,348,098</u>
Total Assets	<u>6,013,100</u>	<u>956,305</u>	<u>-</u>	<u>6,969,405</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	10,300	332,043	-	342,343
Due to primary government	164	-	-	164
Due to other governments - current portion	26,027	-	-	26,027
Note payable - current portion	159,434	-	-	159,434
Total Current Liabilities	<u>195,925</u>	<u>332,043</u>	<u>-</u>	<u>527,968</u>
Noncurrent liabilities:				
Due to other governments	234,247	-	-	234,247
Note payable	1,408,151	-	-	1,408,151
Total Noncurrent Liabilities	<u>1,642,398</u>	<u>-</u>	<u>-</u>	<u>1,642,398</u>
Total Liabilities	<u>1,838,323</u>	<u>332,043</u>	<u>-</u>	<u>2,170,366</u>
Net Position				
Net investment in capital assets	1,567,585	-	-	1,567,585
Restricted	2,607,192	624,262	-	3,231,454
Total Net Position	<u>\$ 4,174,777</u>	<u>\$ 624,262</u>	<u>\$ -</u>	<u>\$ 4,799,039</u>

See Notes to Financial Statements.

CITY OF DICKINSON, TEXAS
STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
For the Year Ended September 30, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Dickinson Economic Development Corporation</u>	<u>Dickinson Management District No. 1</u>
Component Units				
Dickinson Economic Development Corporation	\$ 1,309,012	\$ 7,005	\$ (1,302,007)	\$ -
Dickinson Management District No. 1	2,622,013	-	-	(2,622,013)
Dickinson Education Finance Corporation	-	-	-	-
Total Component Units	<u>\$ 3,931,025</u>	<u>\$ 7,005</u>	<u>(1,302,007)</u>	<u>(2,622,013)</u>
General Revenues:				
Taxes				
Sales taxes			1,436,472	2,787,143
Investment earnings			2,070	394
Total General Revenues			<u>1,438,542</u>	<u>2,787,537</u>
Change in Net Position			136,535	165,524
Beginning net position			4,038,242	458,738
Ending Net Position			<u>\$ 4,174,777</u>	<u>\$ 624,262</u>

See Notes to Financial Statements.

Net (Expense)	
Revenue and	
Changes in	
Net Position	
Dickinson	
Education	
Finance	
Corporation	Total
\$ -	\$ (1,302,007)
-	(2,622,013)
-	-
<u>-</u>	<u>(3,924,020)</u>
-	4,223,615
-	2,464
<u>-</u>	<u>4,226,079</u>
-	302,059
-	4,496,980
<u>\$ -</u>	<u>\$ 4,799,039</u>

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CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Village of Dickinson, Texas was incorporated by virtue of an election in August 1977. The Village of Dickinson, Texas became the City of Dickinson, Texas (the “City”) in December 1982. The City operates under a Council – Mayor form of government. The Mayor and six Council Members are elected from the City at large serving three-year terms. The City Council is the principal legislative body of the City. The City Administrator, City Prosecutor, Municipal Court Judge, Police Chief, and City Secretary are appointed by City Council. The City Administrator is responsible for appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget. The Mayor presides at meetings of the City Council and can vote only in the case of a tie vote.

The City provides the following services: public safety, public works, culture and recreation, economic development, community development, drainage, and general government administration. Fire protection is provided through a volunteer department.

The City is an independent political subdivision of the State and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. The component units, as listed below, although legally separate, are considered part of the reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is a legally separate entity, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Discretely Presented Component Units

Dickinson Economic Development Corporation

Dickinson Economic Development Corporation (the “Corporation”) is a not-for-profit corporation established for the specific purpose of economic development with the City through the use of dedicated sales tax revenues. The Board members of the Corporation are approved by City Council, as is the annual budget.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Dickinson Management District No. 1

Dickinson Management District No. 1 (the “District”) was created for the purposes of managing and financing improvement projects and/or services benefiting the District. These activities include maintenance and beautification of the area; development and/or expansion of transportation and commerce; promotion of health, safety, and welfare of the City; and general and administrative costs. The Board members of the District are appointed by City Council.

Dickinson Education Finance Corporation

The Dickinson Education Finance Corporation (DEFC) was organized exclusively for the purpose of financing or refinancing educational facilities. The members of the Board are appointed by the City Council.

Blended Component Unit

Bayou Lakes Public Improvement District No. 1

Bayou Lakes Public Improvement District No. 1 (the “PID No. 1”) has been included in the reporting entity as a blended component unit. The PID No. 1 was created to promote the interests of the City that has undertaken an improvement project that confers a special benefit on a definable part of the City. This improvement project includes landscaping; lighting and signs; and construction and improvement of water, wastewater, and drainage.

The City reimburses a developer for the costs of creating and operating the PID No. 1 from assessments collected from homeowners. The City charges the PID No. 1 a fee for administration and operating expenses and audit.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City’s enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City’s water and wastewater functions and various other functions of the City. Elimination of these

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds, including its blended component unit. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, culture and recreation, community development, and economic development. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is not considered a major fund for reporting purposes but the City has elected to present as a major fund due to its significance.

The *capital projects funds* are used to account for the expenditures of resources accumulated from the sale of bonds, other debt instruments, contributions, and auction proceeds, as well as related interest earnings for capital improvement projects. The capital projects funds are considered nonmajor funds for reporting purposes.

The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The street maintenance fund and CDBG disaster recovery fund are included as major funds. Nonmajor special revenue funds include special revenue and grants, VOCA, COPS 2010, Bayou Lakes PID No. 1, federal seized funds, library impact grant, child safety, court efficiency, court security, court technology, and state seized funds.

The City reports the following enterprise fund:

The *enterprise fund* is used to account for the operations that provide municipal drainage services. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The enterprise fund is considered a major fund for reporting purposes.

Additionally, the City reports the following fund type:

Internal service funds account for services provided to other departments of the City, or to other governments, on a cost reimbursement basis. The employee benefit fund is used to account for

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

insurance provided to City employees. The building maintenance fund is used to account for facility maintenance costs.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met,

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The City maintains a pooled cash and investments account for all funds of the City. Each fund's positive equity in the pooled cash account is presented as cash and cash equivalents or investments. Interest income is allocated to each respective individual fund monthly based on their representative fund balances.

2. Investments

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

- Obligations of the U.S. Treasury
- Fully collateralized certificates of deposit and money market accounts with local depository banks
- Local government investment pools
- Repurchase agreements

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

4. Capital Assets

Capital assets, which include property, plant, vehicle, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	40 years
Furniture and fixtures	3 to 20 years
Machinery and equipment	5 to 20 years
Vehicles	5 years
Streets and sidewalks	30 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualify for reporting in this category on the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources are recognized for the difference between the projected and actual investment earnings on the pension plan assets. This amount is deferred and amortized over a period of five years. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category in the government-wide Statement of Net Position. Deferred inflows of resources are recognized for the differences between the actuarial expectations and the actual economic experience related to the City's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable*

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and emergency medical services fees. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

6. Compensated Employee Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and compensatory time. Vacation benefits are earned based on the employees' years of service with the City. Vacation and compensatory time amounts accumulated may be paid to employees upon termination of employment or at retirement up to a certain amount. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

7. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

8. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

11. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

12. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and the Texas Emergency Services Retirement System (TESRS) and additions to/deductions from TMRS's and TESRS's fiduciary net position have been determined on the same basis as they are reported by TMRS and TESRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied on October 1 of each year, are due upon receipt of the City's tax bill, and become delinquent on February 1 of the following year. The City's tax lien exists from January 1 (the assessment date) each year until the taxes are paid.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a budget basis. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control, as defined by the charter, in the approved budget is the department level. The City Administrator may transfer appropriations within a department without seeking the approval of City Council. Appropriations lapse at the end of the year. Encumbrance accounting is not utilized.

B. Budget/GAAP Reconciliation

The City has elected to present the annual budget on a basis of accounting which differs from generally accepted accounting principles (GAAP basis) because of perspective differences. Perspective differences result from the City's intentional use of fund balance which appears as a revenue source when shown under budget basis. For budgeting purposes, the City prefers to show the draw downs on fund balance as a revenue source to reflect their intentional use. Therefore, the actual column presented in the budget to actual comparison has been adjusted to the City's budget basis of accounting to provide a meaningful comparison of actual results with the budget. Adjustments necessary to convert results of operations for the general fund for the year ended September 30, 2015 from budget basis to GAAP basis are presented in the notes to RSI.

C. Expenditures in Excess of Appropriations

General fund	
General government – information technology	\$ 21,154
Culture and recreation – library	\$ 4,776
Special revenues and grants fund	
Transfers out	\$254,982
Bayou Lakes Public Improvement District No. 1 fund	
General government	\$ 50,415

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of year end, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
External investment pools	\$ 1,212,045	0.00
Certificates of deposit	516,170	0.01
Total Fair Value	<u><u>\$ 1,728,215</u></u>	
Portfolio weighted average maturity		0.00

Interest rate risk. In accordance with the City investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Credit risk. The City’s investment policy limits investments in money market mutual funds rated as to investment quality not less than “AAA” by at least one nationally recognized rating service. As of September 30, 2015, the City’s investment in TexPool was rated “AAAm” by Standard & Poor’s.

Concentration of credit risk. To guard against default possibilities and to assure diversification of bidders, business with any one issuer or investment broker should be limited to 40 percent of the total portfolio at any point in time.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of September 30, 2015, the bank balances were \$7,509,762, of which \$1,000,515 was insured by FDIC. The market values of pledged securities were \$7,172,301. The City had deposit accounts at one bank that was not fully covered by FDIC and collateral pledged.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City’s investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City’s safekeeping account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor’s rate TexPool “AAAm.” As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor’s, as well as to the office of the Comptroller of Public Accounts for review.

B. Receivables

The following comprise receivable balances at year end:

	Governmental Funds					Total Governmental Funds
	General	Debt Service	Street Maintenance	CDBG Disaster Recovery	Other Governmental	
Property taxes	\$ 205,400	\$ 53,429	\$ -	\$ -	\$ -	\$ 258,829
Sales taxes	1,017,801	-	254,450	-	-	1,272,251
Accounts	1,599,881	-	-	-	-	1,599,881
Other	389,074	33	706	-	27,456	417,269
Grants	-	-	-	1,628,813	13,569	1,642,382
Less allowance	(1,541,144)	(2,671)	-	-	-	(1,543,815)
	<u>\$ 1,671,012</u>	<u>\$ 50,791</u>	<u>\$ 255,156</u>	<u>\$ 1,628,813</u>	<u>\$ 41,025</u>	<u>\$ 3,646,797</u>

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

	<u>Proprietary Funds</u>
	<u>Municipal Drainage Utility</u>
Accounts	\$ 149,023
Other	158
Less allowance	(68,705)
	<u>\$ 80,476</u>

	<u>Component Units</u>		
	<u>Dickinson Economic Development Corporation</u>	<u>Dickinson Management District No. 1</u>	<u>Total Component Units</u>
Accounts	\$ 4,500	\$ -	\$ 4,500
Sales taxes	254,450	501,542	755,992
	<u>\$ 258,950</u>	<u>\$ 501,542</u>	<u>\$ 760,492</u>

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year end is as follows:

	<u>*Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,597,940	\$ -	\$ -	\$ 1,597,940
Construction in progress	168,572	5,256,612	(502,122)	4,923,062
Total Capital Assets Not Being Depreciated	<u>1,766,512</u>	<u>5,256,612</u>	<u>(502,122)</u>	<u>6,521,002</u>
Other capital assets:				
Buildings and improvements	12,823,159	-	-	12,823,159
Vehicles and heavy equipment	2,718,804	209,100	(240,228)	2,687,676
Furniture and fixtures	1,420,461	88,592	-	1,509,053
Infrastructure	33,985,292	502,122	(111,416)	34,375,998
Total Other Capital Assets	<u>50,947,716</u>	<u>799,814</u>	<u>(351,644)</u>	<u>51,395,886</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,280,765)	(321,637)	-	(2,602,402)
Vehicles and heavy equipment	(1,714,101)	(242,943)	203,545	(1,753,499)
Furniture and fixtures	(715,498)	(89,451)	-	(804,949)
Infrastructure	(18,072,747)	(737,258)	97,548	(18,712,457)
Total Accumulated Depreciation	<u>(22,783,111)</u>	<u>(1,391,289)</u>	<u>301,093</u>	<u>(23,873,307)</u>
Other capital assets, net	28,164,605	(591,475)	(50,551)	27,522,579
Governmental Activities Capital Assets, Net	<u>\$ 29,931,117</u>	<u>\$ 4,665,137</u>	<u>\$ (552,673)</u>	<u>34,043,581</u>
			Less associated debt	<u>(9,862,742)</u>
			Net Investment in Capital Assets	<u>\$ 24,180,839</u>

* Beginning balances have been restated to include assets related to reclassification of EMS fund.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Depreciation was charged to governmental functions as follows:

General government	\$	206,289
Public safety		247,534
Public works		926,054
Culture and recreation		4,320
Community development		7,092
Total Governmental Activities Depreciation Expense	\$	<u>1,391,289</u>

The City has active governmental activities construction projects as of September 30, 2015. The projects include:

Project Description	Total in Progress	Remaining Commitment
CDBG Projects	\$ 4,177,355	\$ 4,536,186
Avenue L	332,787	36,976
Dakota	27,456	159,515
Greenbriar Street	-	75,119
Leonetti Lane	-	74,331
Oleander Drive	-	81,775
28th Street	-	167,567
33rd Street	-	222,094
48th Street (East)	-	68,376
35th Street (East of Kansas Avenue)	-	32,543
Nebraska Street	-	32,543
Hollywood Street	-	32,543
Gill Road	-	32,543
Johnson Street	-	32,543
Mariner's Way	-	32,543
Pine Oak Circle	-	32,543
	\$ 4,537,598	\$ 5,649,740

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

The following is a summary of changes in capital assets for the Dickinson Economic Development Corporation (a discretely presented component unit) for the year ended September 30, 2015:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Component Unit:				
Capital assets not being depreciated:				
Land	\$ 4,597,984	\$ -	\$ (276,171)	\$ 4,321,813
Total Capital Assets Not Being Depreciated	4,597,984	-	(276,171)	4,321,813
Other capital assets:				
Furniture and fixtures	29,205	-	-	29,205
Total Other Capital Assets	29,205	-	-	29,205
Less accumulated depreciation for:				
Furniture and fixtures	-	(2,920)	-	(2,920)
Total Accumulated Depreciation	-	(2,920)	-	(2,920)
Other capital assets, net	29,205	(2,920)	-	26,285
Component Unit Capital Assets, Net	\$ 4,627,189	\$ (2,920)	\$ (276,171)	4,348,098
			Less associated debt	(1,567,585)
			Net Investment in Capital Assets	\$ 2,780,513

Depreciation was charged to the Dickinson Economic Development Corporation as follows:

Economic development corporation	\$ 2,920
Component Unit Depreciation Expense	\$ 2,920

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

D. Long-Term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2015. In general, the City uses the general and debt service funds to liquidate long-term liabilities.

	<u>*Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
General obligation bonds	\$ 8,560,000	\$ -	\$ 110,000	\$ 8,450,000 ⁽¹⁾	\$ 585,000
Certificates of obligation	1,450,000	-	395,000	1,055,000 ⁽¹⁾	-
Discount/premium	165,227	-	12,287	152,940 ⁽¹⁾	12,287
Capital lease	241,724	-	36,922	204,802 ⁽¹⁾	38,207
Total Bonds Payable	<u>10,416,951</u>	<u>-</u>	<u>554,209</u>	<u>9,862,742</u>	<u>635,494</u>
Net pension liability (TMRS)	379,739	-	61,816	317,923	-
Net pension liability (TESRS)	113,203	-	33,292	79,911	-
Compensated absences	215,460	271,276	222,376	264,360	237,924
Total Governmental Activities	<u>\$ 11,125,353</u>	<u>\$ 271,276</u>	<u>\$ 871,693</u>	<u>\$ 10,524,936</u>	<u>\$ 873,418</u>

Long-Term Liabilities Due In More Than One Year \$ 9,651,518

⁽¹⁾ Debt associated with capital assets \$ 9,862,742

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Net pension liability (TMRS)	\$ 11,803	\$ -	\$ 1,922	\$ 9,881	\$ -
Compensated absences	-	3,979	323	3,656	3,291
Total Business-Type Activities	<u>\$ 11,803</u>	<u>\$ 3,979</u>	<u>\$ 2,245</u>	<u>\$ 13,537</u>	<u>\$ 3,291</u>

* Beginning balances have been restated to include compensated absences related to reclassification of EMS fund and implementation of GASB 68.

The following is a summary of changes in the Dickinson Economic Development Corporation's (a discretely presented component unit) total long-term liabilities for the year ended September 30, 2015.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Component Unit:					
Note payable	\$ 1,719,260	\$ -	\$ 151,675	\$ 1,567,585 ⁽²⁾	\$ 159,434
Total Component Unit	<u>\$ 1,719,260</u>	<u>\$ -</u>	<u>\$ 151,675</u>	<u>\$ 1,567,585</u>	<u>\$ 159,434</u>

Long-Term Liabilities Due In More Than One Year \$ 1,408,151

⁽²⁾ Debt associated with capital assets \$ 1,567,585

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Long-term governmental and discretely presented component unit debt at year end was comprised of the following debt issues:

Description	Interest Rates (%)	Balance
<u>Governmental Activities</u>		
General obligation bonds:		
Series 2009 refunding	3.500-4.900	\$ 1,740,000
Series 2014 refunding	2.000-3.000	6,710,000
Total General Obligation		8,450,000
 Certificates of obligation:		
Series 2009	3.500-4.900	1,055,000
Total Certificates of Obligation		1,055,000
 Capital lease		
Dispatch console	3.480	204,802
Total Governmental Activities		\$ 9,709,802
 <u>Dickinson Economic Development Corporation</u>		
Note payable:		
Note - Sussan property	5.000	\$ 1,567,585

The annual requirements to amortize governmental debt issues outstanding at year end are as follows:

Year Ending Sept. 30	General Obligation Bonds		Certificates of Obligation		Capital Lease		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 585,000	\$ 231,495	\$ -	\$ 50,695	\$ 38,207	\$ 7,127	\$ 623,207	\$ 289,317
2017	595,000	217,895	-	50,695	39,537	5,798	634,537	274,388
2018	610,000	203,983	-	50,695	40,913	4,422	650,913	259,100
2019	625,000	189,520	-	50,695	42,336	2,998	667,336	243,213
2020	640,000	174,340	-	50,695	43,809	1,525	683,809	226,560
2021-2025	3,025,000	651,500	-	253,475	-	-	3,025,000	904,975
2026-2030	2,370,000	217,303	1,055,000	180,778	-	-	3,425,000	398,081
Total	\$ 8,450,000	\$ 1,886,036	\$ 1,055,000	\$ 687,728	\$ 204,802	\$ 21,870	\$ 9,709,802	\$ 2,595,634

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

The annual requirements to amortize the Dickinson Economic Development Corporation's (a discretely presented component unit) debt issues outstanding at year end are as follows:

Year Ending Sept. 30	Note Payable	
	Principal	Interest
2016	\$ 159,434	\$ 74,758
2017	167,591	66,602
2018	176,165	58,027
2019	185,178	49,014
2020	194,652	39,540
2021-2024	684,565	57,046
	<u>\$ 1,567,585</u>	<u>\$ 344,987</u>

Certificates of obligation are direct obligations of the City for which its full faith and credit are pledged. Repayment is from taxes levied on all taxable property located within the City.

Dickinson Economic Development Corporation (the "Corporation") agreed to pay a portion of the series 2000 certificates of obligation (subsequently refunded with the Series 2009 refunding general obligation bonds). During the fiscal year ending September 30, 2015, \$62,705 was remitted by the Corporation to the debt service fund. The agreement extends through fiscal year 2021.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

E. Interfund Transactions

Transfers between the primary government funds during the year were as follows:

Transfer Out	Transfer In	Amount
Nonmajor governmental	General	\$ 15,000
Building maintenance	General	10,876
CDBG disaster recovery	General	11,065
General	Street maintenance	100,000
General	Nonmajor governmental	160,142
Nonmajor governmental	Nonmajor governmental	481,792
Nonmajor governmental	Building maintenance	152,600
		<u>\$ 931,475</u>

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Amounts transferred between funds related to amounts collected by the general, CDBG disaster recovery, building maintenance, and other nonmajor governmental funds for various governmental expenditures and debt payments.

Interfund receivables and payables between the primary government funds during the year were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 84,160
General	CDBG disaster recovery	19,462
Debt service	General	3,315
Street maintenance	General	131,352
Street maintenance	Drainage	126
Nonmajor governmental	General	2,398
		<u>\$ 240,813</u>

Amounts recorded as “due to/from” are considered to be temporary loans and will be repaid during the following year.

F. Fund Equity

As of September 30, 2015, \$256,914 of the City’s total fund balance is restricted by enabling legislation.

Change in Beginning Fund Balance/Net Position Restatement

The City implemented Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. As a result, the City has restated beginning net position to account for the net pension liability as of measurement date, December 31, 2013. In addition, the City has restated beginning net position to record a deferred outflow for contributions made to the pension plan between the initial measurement date and the end of the prior fiscal year, September 30, 2014.

The City restated beginning fund balance/net position to recognize the emergency medical services fund as part of the general fund. The City also restated beginning fund balance/net position to recognize a new general fund sub-fund.

Beginning net position was restated as follows:

	<u>General</u>	<u>Governmental Activities</u>	<u>Emergency Medical Services</u>	<u>Municipal Drainage Utility</u>	<u>Business-Type Activities</u>
Prior year ending net position/fund balance as reported	\$ 4,163,227	\$ 26,649,801	\$ (24,702)	\$ 359,643	\$ 334,941
Restatement - deferred outflows (TMRS)	-	246,386	-	7,658	7,658
Restatement - net pension liability (TMRS)	-	(379,739)	-	(11,803)	(11,803)
Restatement - deferred outflows (TESRS)	-	20,020	-	-	-
Restatement - net pension liability (TESRS)	-	(113,203)	-	-	-
Restatement - recognition of general fund sub-fund	45,168	45,168	-	-	-
Restatement - reclassification of EMS fund	(139,965)	(24,702)	24,702	-	24,702
Restated beginning net position	<u>\$ 4,068,430</u>	<u>\$ 26,443,731</u>	<u>\$ -</u>	<u>\$ 355,498</u>	<u>\$ 355,498</u>

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Deficit Fund Balance

As of September 30, 2015, the Bayou Lakes Public Improvement District No. 1 fund had a deficit fund balance in the amount of \$3,667.

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pool (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in several lawsuits. Although the outcome of the lawsuits is not presently determinable, it is the opinion of the City's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

C. Pension Plans

1. Texas Municipal Retirement System

Plan Description

The City participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the "TMRS Act") as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of TMRS with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75 percent of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	<u>2015</u>	<u>2014</u>
Employee deposit rate	7.00%	7.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	10	10
Service requirement eligibility (expressed as age/ yrs of service)	60/10, 0/20	60/10, 0/20
Updated service credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity increase (to retirees)	0% of CPI Repeating	0% of CPI Repeating

Employees Covered by Benefit Terms

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	23
Inactive employees entitled to, but not yet receiving benefits	69
Active employees	89
Total	<u>181</u>

Contributions

The contribution rates for employees in TMRS are either five percent, six percent, or seven percent of employee gross earnings, and the City-matching percentages are either 100 percent, 150 percent, or 200 percent, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Employees for the City were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the City were 8.41 percent and 8.60 percent in calendar years 2014 and 2015, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2015 were \$370,625 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.0% per year
Investment rate of return	7.0%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109 percent and female rates multiplied by 103 percent. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

Actuarial assumptions used in the December 31, 2014 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period January 1, 2006 through December 31, 2009, first used in the December 31, 2010 valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the EAN actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

The long-term expected rate of return on pension plan investments is seven percent. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation, as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.80%
International Equity	17.5%	6.05%
Core Fixed Income	30.0%	1.50%
Non-Core Fixed Income	10.0%	3.50%
Real Return	5.0%	1.75%
Real Estate	10.0%	5.25%
Absolute Return	5.0%	4.25%
Private Equity	5.0%	8.50%
Total	100.0%	

Discount Rate

The discount rate used to measure the TPL was seven percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	\$ 576,584	\$ -	\$ 576,584
Interest	868,810	-	868,810
Difference between expected and actual experience	(188,764)	-	(188,764)
Changes of assumptions	-	-	-
Contributions - employer	-	354,513	(354,513)
Contributions - employee	-	295,076	(295,076)
Net investment income	-	678,443	(678,443)
Benefit payments, including refunds of employee contributions	(252,404)	(252,404)	-
Administrative expense	-	(7,082)	7,082
Other changes	-	(582)	582
Net Changes	<u>1,004,226</u>	<u>1,067,964</u>	<u>(63,738)</u>
Balance at December 31, 2013	12,249,479	11,857,937	391,542
Balance at December 31, 2014	<u>\$ 13,253,705</u>	<u>\$ 12,925,901</u>	<u>\$ 327,804</u>

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the City, calculated using the discount rate of seven percent, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate:

	1% Decrease in Discount Rate (6.0%)	Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's Net Pension Liability	\$ 2,250,995	\$ 327,804	\$ (1,255,459)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmr.com.

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2015, the City recognized pension expense of \$315,564.

At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 146,079
Difference between projected and actual investment earnings	121,290	-
Contributions subsequent to the measurement date	270,156	-
Total	\$ 391,446	\$ 146,079

\$270,156 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ending September 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30	Pension Expense Amount
2016	\$ (12,362)
2017	(12,362)
2018	(12,362)
2019	12,297
Total	\$ (24,789)

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

2. Texas Emergency Services Retirement System

Plan Description

The City participates in a cost-sharing multiple employer pension plan that has a special funding situation. The plan is administered by the Texas Emergency Services Retirement System (TESRS) established and administered by the State of Texas to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. At August 31, 2014, there were 198 contributing fire and/or emergency services department members participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a member department.

On August 31, 2014, the pension system membership consisted of:

Retirees and beneficiaries currently receiving benefits	3,073
Terminated members entitled to benefits but not yet receiving them	2,161
Active participants (vested and nonvested)	4,036

Pension Plan Fiduciary Net Position

Detailed information about the TESRS's fiduciary net position is available in a separately-issued comprehensive annual financial report that includes financial statements and Required Supplementary Information, which can be obtained at www.tesrs.org. The separately issued actuarial valuations which may be of interest are also available at the same link.

Benefits Provided

Senate Bill 411, 65th Legislature, Regular Session (1977), created TESRS and established the applicable benefit provisions. The 79th Legislature, Regular Session (2005), re-codified the provisions and gave the TESRS Board of Trustees authority to establish vesting requirements, contribution levels, benefit formulas, and eligibility requirements by Board rule. The benefit provisions include retirement benefits, as well as death and disability benefits. Members are 50 percent vested after the tenth year of service, with the vesting percent increasing ten percent for each of the next five years of service so that a member becomes 100 percent vested with 15 years of service.

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percent multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2 percent compounded annually. There is no provision for automatic postretirement benefit increases.

On and off-duty death benefits and on-duty disability benefits are dependent on whether or not the member was engaged in the performance of duties at the time of death or disability. Death benefits include a lump sum amount or continuing monthly payments to a member's surviving spouse and dependent children.

Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of TESRS, nor are they allowed. The governing

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is \$36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the TERS contribution that directly impacts future retiree annuities.

The State is required to contribute an amount necessary to make TERS “actuarially sound” each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

The Board rule defining contributions was amended effective July 27, 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the State are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percentage of the Part One portion (not to exceed 15 percent), is to be actuarially adjusted near the end of each even-numbered calendar year based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2014, the Part Two contribution rate was zero percent, since the first actuarial valuation report after adoption of the rules showed TERS to have an adequate contribution arrangement without any Part Two contributions.

Additional contributions may be made by governing bodies within two years of joining TERS, to grant up to ten years of credit for service per member. Prior service purchased must have occurred before the department began participation in TERS.

A small subset of participating departments has a different contribution arrangement which is being phased out over time. In this arrangement, contributions made in addition to the monthly contributions for active members, are made by local governing bodies on a pay-as-you-go basis for members who were pensioners when their respective departments merged into TERS. There is no actuarial impact associated with this arrangement as the pay-as-you-go contributions made by these governing bodies are always equal to benefit payments paid by TERS.

Contributions

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by Board rule, and there is no maximum contribution rate. For the fiscal year ending August 31, 2014, total contributions (dues, prior service, and interest on prior service financing) of \$20,020 were paid by the City. The State appropriated \$1,530,343 for the fiscal year ending August 31, 2014 to the plan as a whole.

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Actuarial Assumptions

The total pension liability in the August 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	8/31/2014
Actuarial Cost Method	Entry age
Amortization Method	Level dollar, open
Amortization Period	30 years
Asset Valuation Method	Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value
Actuarial Assumptions:	
Investment Rate of Return*	7.75%
Projected Salary Increases	N/A
*Includes Inflation at	3.50%
Cost of Living Adjustments	None

Mortality rates were based on the RP-2000 Combined Healthy Lives Mortality Tables for males and for females projected to 2018 by scale AA. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future net real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These components are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3.50 percent). In addition, the final 7.75 percent assumption reflected a reduction of 0.20 percent for adverse deviation.

The target allocation and expected arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Net Real Rate of Return
Equities		
Large cap domestic	32%	5.2%
Small cap domestic	10	5.8
Developed international	21	5.5
Emerging markets	6	5.4
Master limited partnership	5	7.1
Fixed income		
Domestic	21	1.4
International	5	1.6
Cash	0	0.0
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 7.75 percent. No projection of cash flows was used to determine the discount rate because the August 31, 2014 actuarial valuation showed that expected contributions would pay the normal cost and amortize the unfunded actuarial accrued liability (UAAL) in 30 years using the conservative level dollar amortization method. That

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

UAAL was based on an actuarial value of assets that was \$7.9 million less than the plan fiduciary net position as of August 31, 2014. Because of the 30-year amortization period with the conservative amortization method and with a lower value of assets, the pension plan's fiduciary net position is expected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity Analysis

The following presents the net pension liability of the City, calculated using the discount rate of 7.75 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75 percent) or one percentage point higher (8.75 percent) than the current rate:

	1% Decrease in Discount Rate (6.75%)	Discount Rate (7.75%)	1% Increase in Discount Rate (8.75%)
City's proportionate share of the net pension liability	\$ 164,671	\$ 79,911	\$ 30,457

Pension Liabilities, Pension Expense, and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

At August 31, 2014, the City reported a liability of \$79,911 for its proportionate share of TESRS's net pension liability. This liability reflects a reduction for State pension support provided to the City. The amount recognized by the City as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City were as follows:

City's proportionate share of the collective net pension liability	\$ 79,911
State's proportionate share that is associated with the City*	<u>26,862</u>
Total	<u>\$106,773</u>

**Calculated using the City's proportionate share of contributions multiplied by the State's share of the collective net pension liability.*

The net pension liability was measured as of August 31, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. GASB Statement No. 68 requires the net pension liability to be measured as of a date no earlier than the end of the employer's prior fiscal year. TESRS did not roll forward the net pension liability nor did they provide the necessary information for the participants to roll forward themselves. While the City acknowledges that the measurement date does not fall within this 12-month period, the City elected to honor the conservatism principle and report a net pension liability measured as of August 31, 2014. The City used the assumption that any differences in the net pension liability measured as of August 31, 2014 versus September 30, 2014 would be immaterial. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2013 through August 31, 2014.

At August 31, 2014, the employer's proportion of the collective net pension liability was 2.115 percent. TESRS did not provide prior year proportions measured as of August 31, 2013. The City is

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

using the assumption that the change in proportion would have been immaterial and, therefore, disregarded it this year.

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

For the year ended August 31, 2014, the City recognized pension expense of \$11,942. The City recognized on-behalf revenues of \$6,730 calculated by taking the State's total contributions to TESRS multiplied by the City's proportionate share.

At August 31, 2014, the City reported its proportionate share of the TESRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual investment earnings	\$ -	\$ 20,138
Contributions paid to TESRS subsequent to the measurement date	19,580	-
Total	\$ 19,580	\$ 20,138

The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30	Pension Expense
2016	\$ (5,035)
2017	(5,035)
2018	(5,035)
2019	(5,033)
Total	\$ (20,138)

D. Other Post Employment Benefits

TMRS Supplemental Death Benefit Fund

Plan Description

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other post employment benefit," or OPEB. The obligations of this plan are payable only from the

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

SDBF and are not an obligation of, or a claim against, the Pension Trust Fund. For the year ended September 30, 2015, the City offered the supplemental death benefit to both active and retired employees.

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to ensure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the fiscal years ending 2015, 2014, and 2013 were \$748, \$416, and \$437, respectively which equaled the required contributions each year. The City's contribution rates for the past three years are shown below:

	2013	2014	2015
Annual Req. Contrib. (Rate)	0.01%	0.01%	0.02%
Actual Contribution Made	0.01%	0.01%	0.02%
Percentage of ARC Contrib.	100.00%	100.00%	100.00%

E. Deferred Compensation Plan

The City offers its employees a deferred compensation plan (the "Plan") created in accordance with the Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. Participation in the Plan is optional. The Plan's trust arrangements are established to protect deferred compensation amounts of employees under the Plan from any other use other than intended under the Plan (eventual payment to employees deferring the compensation) in accordance with federal laws. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with generally accepted government accounting standards, the assets of the Plan have not been included in the City's financial statements.

F. Dickinson Education Finance Corporation Conduit Debt

The Dickinson Education Finance Corporation (DEFC) issues bonds to finance or refinance educational facilities. The borrower receives a more favorable interest rate and the DEFC receives a fee for issuing these bonds. These bonds are limited obligations of the DEFC since they are payable solely from revenues received from the borrower pursuant to a loan agreement by and between the DEFC and the borrower. The debt is further secured by a deed of trust on certain real property of the borrower securing payment under such loan agreements. Therefore, the DEFC has no responsibility for the payment of this debt. The loan agreements and bonds payable have not been recorded in the financial statements of the City. As of September 30, 2015, the total amount of outstanding conduit debt is \$13,821,682.

G. Chapter 380 Economic Development Agreements

Chapter 380, *Miscellaneous Provisions Relating to Municipal Planning and Development*, of the Texas Local Government Code provides the authority to the governing body of a municipality to establish and provide for the administration of one or more programs, including programs to

CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

promote state or local economic development and to stimulate business and commercial activity in the municipality. The City has entered into Chapter 380 Economic Development Agreements (the "Agreements") with five large businesses (the "Businesses"). Each Business agreed to establish and maintain an office in the City that generates substantial taxable sales. Each Agreement is for a term of ten years, and will be automatically extended for two additional ten-year periods. The City will remit back to the Businesses 60 percent of sales tax revenues for the first three to five years, at which point the percentage increases to 66.66 percent through the remainder of the Agreements, including the two additional ten-year terms. Each Business is subject to a minimum annual taxable sales amount ranging from \$5 million to \$15 million. Should any Business fail to meet that threshold, the City has the option to terminate the Agreement.

The City has entered into Chapter 380 Economic Development Agreement (the "Agreement") with another business (the "Business"). The Business agreed to establish and maintain an office in the City that generates substantial taxable sales. The Agreement is for a term of ten years, and will be automatically extended for two additional ten-year periods. If the taxable sales threshold is met, the City will remit back to the Business 50 percent of sales tax revenues collected for that month.

The City entered into a Chapter 380 Economic Development Agreement (the "Agreement") with another business (the "Business"). The Agreement is for a ten-year term. This Business agreed to expend no less than \$8,000,000 on the construction of a new 85,000 gross square-foot building. This Business has also agreed to comply with the employment requirements for entire term of the agreement. The City will remit back to the Business 50 percent of the real and Business personal property tax increment. This Business agreed to generate substantial taxable sales. If the taxable sales threshold is met, the City agreed to remit 50 percent of the sales tax revenues collected for that month.

During the current fiscal year, the City made payments of \$3,242,999 related to the Agreements noted above.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (BUDGET BASIS) (Page 1 of 2)
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Property taxes	\$ 2,715,303	\$ 2,717,565	\$ 2,731,073	\$ 13,508
Sales taxes	7,618,074	8,512,537	5,715,422	(2,797,115)
Franchise fees	915,073	928,400	984,180	55,780
Other taxes	66,900	66,387	87,518	21,131
Licenses and permits	286,210	319,855	352,682	32,827
Fines and forfeitures	784,400	862,000	908,925	46,925
Charges for services	1,463,579	1,060,919	1,118,010	57,091
Intergovernmental	487,358	963,608	963,610	2
Investment income	9,500	4,000	6,030	2,030
Other revenues	310,466	317,907	320,286	2,379
Total Revenues	<u>14,656,863</u>	<u>15,753,178</u>	<u>13,187,736</u>	<u>(2,565,442)</u>
<u>Use of Fund Balance</u>				
Tree replacement reserve	-	5,300	5,300	-
Library reserve	35,763	2,451	2,451	-
Use of fund balance	30,000	-	-	-
Total Use of Fund Balance	<u>65,763</u>	<u>7,751</u>	<u>7,751</u>	<u>-</u>
<u>Expenditures</u>				
General government:				
General government	1,755,463	1,354,604	1,321,823	32,781
Finance	197,617	213,152	208,289	4,863
Information technology	281,709	360,009	381,163	(21,154) *
Public safety:				
Municipal court	281,000	281,413	278,724	2,689
Law enforcement	3,543,917	3,497,724	3,349,426	148,298
Fire marshal	195,670	197,916	185,410	12,506
Emergency management	82,181	84,832	84,355	477
Emergency medical services	745,615	865,197	852,091	13,106
Public works	605,317	670,927	637,720	33,207
Culture and recreation:				
Library	362,930	367,927	372,703	(4,776) *
Tourism and museum	87,458	89,084	89,064	20
Red, White, and Bayou	111,754	153,983	153,982	1
Community development	434,048	437,277	409,776	27,501
Economic development	5,847,098	6,295,732	3,459,403	2,836,329
Total Expenditures	<u>14,531,777</u>	<u>14,869,777</u>	<u>11,783,929</u>	<u>3,085,848</u>
Excess of Revenues Over Expenditures	<u>190,849</u>	<u>891,152</u>	<u>1,411,558</u>	<u>520,406</u>

CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (BUDGET BASIS) (Page 2 of 2)
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Other Financing</u>				
<u>Sources (Uses)</u>				
Transfers in	\$ 27,500	\$ 28,100	\$ 36,941	\$ 8,841
Transfers out	(116,702)	(263,140)	(260,142)	2,998
Total Other Financing (Uses)	<u>(89,202)</u>	<u>(235,040)</u>	<u>(223,201)</u>	<u>11,839</u>
Net Change in Fund Balance	<u>\$ 101,647</u>	<u>\$ 656,112</u>	1,188,357	<u>\$ 532,245</u>

Notes to Required Supplementary Information:

1. Reconciliation of Net Change in Fund Balance (GAAP Basis)

Perspective differences:

Tree replacement reserve

(5,300)

Library reserve

(2,451)

Net Change in Fund Balance (GAAP Basis)

\$ 1,180,606

2. * Expenditures exceeded appropriations at the legal level of control.

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CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
STREET MAINTENANCE FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Sales taxes	\$ 1,269,638	\$ 1,418,727	\$ 1,428,810	\$ 10,083
Investment earnings	500	1,000	2,229	1,229
Total Revenues	<u>1,270,138</u>	<u>1,419,727</u>	<u>1,431,039</u>	<u>11,312</u>
<u>Use of Fund Balance</u>				
Use of beginning fund balance	16,439	16,439	-	(16,439)
Total Use of Fund Balance	<u>16,439</u>	<u>16,439</u>	<u>-</u>	<u>(16,439)</u>
<u>Expenditures</u>				
Current:				
Public works	1,286,577	1,176,720	1,106,947	69,773
Total Expenditures	<u>1,286,577</u>	<u>1,176,720</u>	<u>1,106,947</u>	<u>69,773</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>259,446</u>	<u>324,092</u>	<u>64,646</u>
<u>Other Financing Sources</u>				
Transfers in	-	100,000	100,000	-
Total Other Financing Sources	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 359,446</u>	424,092	<u>\$ 64,646</u>
Beginning fund balance			<u>1,676,329</u>	
		Ending Fund Balance	<u>\$ 2,100,421</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF DICKINSON, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)
For the Year Ended September 30, 2015

	Measurement
	Year
	2014*
Total Pension Liability	
Service cost	\$ 576,584
Interest (on the total pension liability)	868,810
Difference between expected and actual experience	(188,764)
Benefit payments, including refunds of employee contributions	(252,404)
Net Change in Total Pension Liability	1,004,226
Beginning total pension liability	12,249,479
Ending Total Pension Liability	\$ 13,253,705
Plan Fiduciary Net Position	
Contributions - employer	\$ 354,513
Contributions - employee	295,076
Net investment income	678,443
Benefit payments, including refunds of employee contributions	(252,404)
Administrative expense	(7,082)
Other	(582)
Net Change in Plan Fiduciary Net Position	1,067,964
Beginning plan fiduciary net position	11,857,937
Ending Plan Fiduciary Net Position	\$ 12,925,901
Net Pension Liability	\$ 327,804
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.53%
Covered Employee Payroll	\$ 4,215,375
Net Pension Liability as a Percentage of Covered Employee Payroll	7.78%

*Only one year of information is currently available.
The City will build this schedule over the next nine-year period.

CITY OF DICKINSON, TEXAS
SCHEDULE OF THE CITY'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM (TESRS)
For the Year Ended September 30, 2015

	Measurement
	Year
	2014*
City's proportion of the net pension liability	0.440%
City's proportionate share of the net pension liability	\$ 79,911
State's proportionate share of the net pension liability	26,862
Total	\$ 106,773
Number of Active Members**	38
City's Net Pension Liability per Active Member	\$ 2,103
Plan fiduciary net position as a percentage of the total pension liability	83.5%

*Only one year of information is currently available. The City will build this schedule over the next nine-year period.

**There is no compensation for active members. Number of active members is used instead.

Notes to Required Supplementary Information:

Defined Benefit Pension Plan

Changes in benefit terms

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes in assumptions

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

CITY OF DICKINSON, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)
For the Year Ended September 30, 2015

	Fiscal Year	
	2015*	2014
Actuarially determined contribution	\$ 370,625	\$ 346,983
Contributions in relation to the actuarially determined contribution	370,625	346,983
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 4,335,988	\$ 4,156,912
Contributions as a percentage of covered employee payroll	8.55%	8.35%

*Only two years of information are currently available. The City will build this schedule over the next eight-year period.

Notes to Required Supplementary Information:

1. Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	10 year smoothed market; 15% soft corridor
Inflation	3.0%
Salary increases	3.50% to 12.0% including inflation
Investment rate of return	7.0%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

3. Other Information:

There were no benefit changes during the year.

CITY OF DICKINSON, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM (TESRS)
For the Year Ended September 30, 2015

	Fiscal Year	
	2015*	2014
Contractually required contribution	\$ 19,580	\$ 20,020
Contributions in relation to the contractually required contribution	19,580	20,020
Contribution deficiency (excess)	\$ -	\$ -
Number of Active members**	37	38
Contributions per active member	\$ 529	\$ 527

*Only two years of information is currently available. The City will build this schedule over the next eight year period.

**There is no compensation for active members. Number of active members is used instead.

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***COMBINING AND INDIVIDUAL FUND STATEMENTS AND
SCHEDULES***

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CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND

For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Property taxes	\$ 650,150	\$ 649,646	\$ 652,926	\$ 3,280
Contributions	149,670	149,670	149,670	-
Investment earnings	100	92	159	67
Total Revenues	<u>799,920</u>	<u>799,408</u>	<u>802,755</u>	<u>3,347</u>
<u>Use of Fund Balance</u>				
Use of beginning fund balance	22,805	22,805	-	(22,805)
Total Use of Fund Balance	<u>22,805</u>	<u>22,805</u>	<u>-</u>	<u>(22,805)</u>
<u>Expenditures</u>				
Current:				
Principal	474,070	505,000	505,000	-
Interest and fiscal charges	348,655	317,213	314,371	2,842
Total Expenditures	<u>822,725</u>	<u>822,213</u>	<u>819,371</u>	<u>2,842</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(16,616)	<u>\$ (16,616)</u>
Beginning fund balance			<u>20,174</u>	
		Ending Fund Balance	<u>\$ 3,558</u>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

CITY OF DICKINSON, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 2)
September 30, 2015

	Special Revenue Funds			
	Special Revenue and Grants	VOCA	COPS 2010	Bayou Lakes Public Improvement District No. 1
<u>Assets</u>				
Cash	\$ 51,612	\$ -	\$ 4,600	\$ 159,490
Receivables, net	-	13,569	-	4,000
Due from other funds	-	-	-	2,362
Total Assets	\$ 51,612	\$ 13,569	\$ 4,600	\$ 165,852
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 278	\$ 2,313	\$ 4,600	\$ 105,293
Due to other funds	-	11,256	-	64,226
Total Liabilities	278	13,569	4,600	169,519
<u>Fund Balances</u>				
Restricted for:				
Capital projects	-	-	-	-
Enabling legislation	51,334	-	-	-
Unassigned	-	-	-	(3,667)
Total Fund Balances	51,334	-	-	(3,667)
Total Liabilities and Fund Balances	\$ 51,612	\$ 13,569	\$ 4,600	\$ 165,852

Special Revenue Funds

Federal Seized Funds	Library Impact Grant	Child Safety	Court Efficiency	Court Security	Court Technology
\$ 115,939	\$ 598	\$ 10,627	\$ 20,493	\$ 56,275	\$ 6,956
29	1,080	-	-	-	-
36	-	-	-	-	-
<u>\$ 116,004</u>	<u>\$ 1,678</u>	<u>\$ 10,627</u>	<u>\$ 20,493</u>	<u>\$ 56,275</u>	<u>\$ 6,956</u>
\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ 125
7,000	1,678	-	-	-	-
<u>7,000</u>	<u>1,678</u>	<u>1,213</u>	<u>-</u>	<u>-</u>	<u>125</u>
-	-	-	-	-	-
109,004	-	9,414	20,493	56,275	6,831
-	-	-	-	-	-
<u>109,004</u>	<u>-</u>	<u>9,414</u>	<u>20,493</u>	<u>56,275</u>	<u>6,831</u>
<u>\$ 116,004</u>	<u>\$ 1,678</u>	<u>\$ 10,627</u>	<u>\$ 20,493</u>	<u>\$ 56,275</u>	<u>\$ 6,956</u>

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CITY OF DICKINSON, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 2)
September 30, 2015

	Special Revenue Fund	Capital Projects Funds		Total Nonmajor Governmental Funds
	State Seized Funds	Vehicle Acquisition	Capital Projects	
<u>Assets</u>				
Cash	\$ 13,028	\$ 575,598	\$ -	\$ 1,015,216
Receivables, net	-	22,347	-	41,025
Due from other funds	-	-	-	2,398
Total Assets	\$ 13,028	\$ 597,945	\$ -	\$ 1,058,639
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 9,465	\$ -	\$ -	\$ 123,287
Due to other funds	-	-	-	84,160
Total Liabilities	9,465	-	-	207,447
<u>Fund Balances</u>				
Restricted for:				
Capital projects	-	597,945	-	597,945
Enabling legislation	3,563	-	-	256,914
Unassigned	-	-	-	(3,667)
Total Fund Balances	3,563	597,945	-	851,192
Total Liabilities and Fund Balances	\$ 13,028	\$ 597,945	\$ -	\$ 1,058,639

CITY OF DICKINSON, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 2)
For the Year Ended September 30, 2015

	Special Revenue Funds			Bayou Lakes Public Improvement District No. 1
	Special Revenue and Grants	VOCA	COPS 2010	
Revenues				
Special assessments	\$ -	\$ -	\$ -	\$ 271,717
Fines and forfeitures	-	-	-	-
Intergovernmental	2,616	43,350	-	-
Investment earnings	-	-	-	373
Total Revenues	<u>2,616</u>	<u>43,350</u>	<u>-</u>	<u>272,090</u>
Expenditures				
General government	-	-	-	261,630
Public safety	321	54,442	108,452	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>321</u>	<u>54,442</u>	<u>108,452</u>	<u>261,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,295</u>	<u>(11,092)</u>	<u>(108,452)</u>	<u>10,460</u>
Other Financing Sources (Uses)				
Transfers in	-	11,092	108,452	-
Transfers out	(254,982)	-	-	(15,000)
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(254,982)</u>	<u>11,092</u>	<u>108,452</u>	<u>(15,000)</u>
Net Change in Fund Balances	<u>(252,687)</u>	<u>-</u>	<u>-</u>	<u>(4,540)</u>
Beginning fund balances	304,021	-	-	873
Ending Fund Balances	<u>\$ 51,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,667)</u>

Special Revenue Funds

Federal Seized Funds	Library Impact Grant	Child Safety	Court Efficiency	Court Security	Court Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3,779	3,149	15,851	21,123
37,367	13,656	-	-	-	-
-	-	-	-	-	-
<u>37,367</u>	<u>13,656</u>	<u>3,779</u>	<u>3,149</u>	<u>15,851</u>	<u>21,123</u>
-	14,254	-	-	-	-
86,638	-	8,658	2,847	2,291	14,292
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>86,638</u>	<u>14,254</u>	<u>8,658</u>	<u>2,847</u>	<u>2,291</u>	<u>14,292</u>
<u>(49,271)</u>	<u>(598)</u>	<u>(4,879)</u>	<u>302</u>	<u>13,560</u>	<u>6,831</u>
158,275	598	14,293	20,191	42,715	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>158,275</u>	<u>598</u>	<u>14,293</u>	<u>20,191</u>	<u>42,715</u>	<u>-</u>
<u>109,004</u>	<u>-</u>	<u>9,414</u>	<u>20,493</u>	<u>56,275</u>	<u>6,831</u>
-	-	-	-	-	-
<u>\$ 109,004</u>	<u>\$ -</u>	<u>\$ 9,414</u>	<u>\$ 20,493</u>	<u>\$ 56,275</u>	<u>\$ 6,831</u>

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CITY OF DICKINSON, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 2)
For the Year Ended September 30, 2015

	Special Revenue Fund	Capital Projects Funds		Total Nonmajor Governmental Funds
	State Seized Funds	Vehicle Acquisition	Capital Projects	
Revenues				
Special assessments	\$ -	\$ -	\$ -	\$ 271,717
Fines and forfeitures	-	-	-	43,902
Intergovernmental	12	278,000	-	375,001
Investment earnings	-	-	160	533
Total Revenues	12	278,000	160	691,153
Expenditures				
General government	-	-	-	275,884
Public safety	15,956	-	-	293,897
Capital outlay	-	242,861	-	242,861
Debt service:				
Principal	-	36,922	-	36,922
Interest and fiscal charges	-	8,412	-	8,412
Total Expenditures	15,956	288,195	-	857,976
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,944)	(10,195)	160	(166,823)
Other Financing Sources (Uses)				
Transfers in	19,507	266,811	-	641,934
Transfers out	-	-	(379,410)	(649,392)
Sale of capital assets	-	85,511	-	85,511
Total Other Financing Sources (Uses)	19,507	352,322	(379,410)	78,053
Net Change in Fund Balances	3,563	342,127	(379,250)	(88,770)
Beginning fund balances	-	255,818	379,250	939,962
Ending Fund Balances	\$ 3,563	\$ 597,945	\$ -	\$ 851,192

CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS (Page 1 of 4)
For the Year Ended September 30, 2015

Special Revenue and Grants

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 40,362	\$ 40,362	\$ -	\$ (40,362)
Intergovernmental	-	-	2,616	2,616
Total Revenues	<u>40,362</u>	<u>40,362</u>	<u>2,616</u>	<u>37,746</u>
<u>Use of Fund Balance</u>				
Use of beginning fund balance	9,993	9,993	-	(9,993)
Total Use of Fund Balance	<u>9,993</u>	<u>9,993</u>	<u>-</u>	<u>(9,993)</u>
<u>Expenditures</u>				
Current:				
Public safety	48,899	45,698	321	45,377
Total Expenditures	<u>48,899</u>	<u>45,698</u>	<u>321</u>	<u>45,377</u>
Excess of Revenues Over Expenditures	<u>1,456</u>	<u>4,657</u>	<u>2,295</u>	<u>(2,362)</u>
<u>Other Financing (Uses)</u>				
Transfers (out)	-	-	(254,982)	(254,982) *
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(254,982)</u>	<u>(254,982)</u>
Net Change in Fund Balance	<u>\$ 1,456</u>	<u>\$ 4,657</u>	<u>(252,687)</u>	<u>\$ (257,344)</u>
Beginning fund balance			<u>304,021</u>	
Ending Fund Balance			<u>\$ 51,334</u>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS (Page 2 of 4)

For the Year Ended September 30, 2015

VOCA				Variance with Final Budget Positive (Negative)
Budgeted Amounts			Actual	
Original Budget	Budget as Amended			
Revenues				
Intergovernmental	\$ 44,008	\$ 44,008	\$ 43,350	\$ (658)
Total Revenues	44,008	44,008	43,350	(658)
Expenditures				
Current:				
Public safety	58,677	57,137	54,442	2,695
Total Expenditures	58,677	57,137	54,442	2,695
(Deficiency) of Revenues				
(Under) Expenditures	(14,669)	(13,129)	(11,092)	2,037
Other Financing Sources				
Transfers in	14,669	14,669	11,092	(3,577)
Total Other Financing Sources	14,669	14,669	11,092	(3,577)
Net Change in Fund Balance	\$ -	\$ 1,540	-	\$ (1,540)
Beginning fund balance				-
Ending Fund Balance	\$ -			

COPS 2010				Variance with Final Budget Positive (Negative)
Budgeted Amounts			Actual	
Original Budget	Budget as Amended			
Expenditures				
Current:				
Public safety	102,033	108,471	108,452	19
Total Expenditures	102,033	108,471	108,452	19
(Deficiency) of Revenues				
(Under) Expenditures	(102,033)	(108,471)	(108,452)	19
Other Financing Sources				
Transfers in	102,033	108,471	108,452	(19)
Total Other Financing Sources	102,033	108,471	108,452	(19)
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Beginning fund balance				-
Ending Fund Balance	\$ -			

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS (Page 3 of 4)

For the Year Ended September 30, 2015

Bayou Lakes Public Improvement District No. 1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Special assessments	\$ 226,120	\$ 226,120	\$ 271,717	\$ 45,597
Investment earnings	95	95	373	278
Total Revenues	226,215	226,215	272,090	45,875
Expenditures				
Current:				
General government	211,215	211,215	261,630	(50,415) *
Total Expenditures	211,215	211,215	261,630	(50,415)
Excess of Revenues Over Expenditures	15,000	15,000	10,460	(4,540)
Other Financing (Uses)				
Transfers out	(15,000)	(15,000)	(15,000)	-
Net Change in Fund Balance	\$ -	\$ -	(4,540)	\$ (4,540)
Beginning fund balance			873	
			Ending Fund Balance	\$ (3,667)

Federal Seized Funds

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Intergovernmental	\$ 31,700	\$ 34,733	\$ 37,367	\$ 2,634
Total Revenues	31,700	34,733	37,367	2,634
Use of Fund Balance				
Use of beginning fund balance	-	80,122	-	(80,122)
Total Use of Fund Balance	-	80,122	-	(80,122)
Expenditures				
Current:				
Public safety	31,700	114,855	86,638	28,217
Total Expenditures	31,700	114,855	86,638	28,217
(Deficiency) of Revenues (Under) Expenditures	-	-	(49,271)	(49,271)
Other Financing Sources				
Transfers in	-	-	158,275	158,275
Net Change in Fund Balance	\$ -	\$ -	109,004	\$ 109,004
Beginning fund balance			-	
			Ending Fund Balance	\$ 109,004

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

CITY OF DICKINSON, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS (Page 4 of 4)
For the Year Ended September 30, 2015

<u>Library Impact Grant</u>				Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ 14,910	\$ 14,910	\$ 13,656	\$ (1,254)
Total Revenues	<u>14,910</u>	<u>14,910</u>	<u>13,656</u>	<u>(1,254)</u>
<u>Expenditures</u>				
Current:				
General government	14,910	14,910	14,254	656
Total Expenditures	<u>14,910</u>	<u>14,910</u>	<u>14,254</u>	<u>656</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(598)</u>	<u>(598)</u>
<u>Other Financing Sources</u>				
Transfers in	-	-	598	598
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

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CITY OF DICKINSON, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

September 30, 2015

	Employee Benefit	Building Maintenance	Total Funds
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 2,145	\$ 393,124	\$ 395,269
Total Current Assets	2,145	393,124	395,269
 <u>Net Position</u>			
Unrestricted	2,145	393,124	395,269
Total Net Position	\$ 2,145	\$ 393,124	\$ 395,269

See Notes to Financial Statements.

CITY OF DICKINSON, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2015

	<u>Employee Benefit</u>	<u>Building Maintenance</u>	<u>Total Funds</u>
<u>Operating Revenues</u>			
Charges for services	\$ 815,111	\$ 5,703	\$ 820,814
Total Operating Revenues	<u>815,111</u>	<u>5,703</u>	<u>820,814</u>
<u>Operating Expenses</u>			
General and administrative	812,989	63,303	876,292
Total Operating Expenses	<u>812,989</u>	<u>63,303</u>	<u>876,292</u>
Operating Income (Loss)	<u>2,122</u>	<u>(57,600)</u>	<u>(55,478)</u>
<u>Nonoperating Revenues</u>			
Investment earnings	11	-	11
Total Nonoperating Revenues	<u>11</u>	<u>-</u>	<u>11</u>
Income (Loss) Before Transfers	<u>2,133</u>	<u>(57,600)</u>	<u>(55,467)</u>
Transfers in		152,600	152,600
Transfers out	-	(10,876)	(10,876)
	<u>-</u>	<u>141,724</u>	<u>141,724</u>
Change in Net Position	2,133	84,124	86,257
Beginning net position	<u>12</u>	<u>309,000</u>	<u>309,012</u>
Ending Net Position	<u>\$ 2,145</u>	<u>\$ 393,124</u>	<u>\$ 395,269</u>

See Notes to Financial Statements.

CITY OF DICKINSON, TEXAS

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended September 30, 2015

	Employee Benefit	Building Maintenance	Total Funds
<u>Cash Flows from Operating Activities</u>			
Receipts from customers and users	\$ 815,111	\$ 5,703	\$ 820,814
Payments to suppliers	(812,989)	(63,303)	(876,292)
Net Cash Provided (Used) by Operating Activities	2,122	(57,600)	(55,478)
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers in from other funds	-	152,600	152,600
Transfers out to other funds	-	(10,876)	(10,876)
Net Cash Provided by Noncapital Financing Activities	-	141,724	141,724
<u>Cash Flows from Investing Activities</u>			
Interest on investments	11	-	11
Net Cash Provided by Investing Activities	11	-	11
Net Increase in Cash and Cash Equivalents	2,133	84,124	86,257
Beginning cash and cash equivalents	12	309,000	309,012
Ending Cash and Cash Equivalents	\$ 2,145	\$ 393,124	\$ 395,269

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DIVIDER PAGE



Management Letter

March 31, 2016

To the Honorable Mayor and
City Council Members of the
City of Dickinson, Texas:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the City. Accordingly, the City's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dickinson (the "City") as of and for the year ended September 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a material weakness and other deficiencies that we consider to be other matters.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

CURRENT YEAR MATTERS

Other Matters:

2015.001 PLEDGED COLLATERAL

Finding

As of September 30, 2015, both the City and Dickinson Economic Development Corporation had accounts at one bank each that were not fully collateralized (i.e. FDIC insurance and securities pledged were less than the bank balances).

Recommendation

The City and Dickinson Economic Development Corporation should monitor such balances in conjunction with the banks to ensure balances have sufficient insurance and/or collateral pledged.

2015.002 FINANCIAL REPORTING SYSTEMS

Finding

It was noted that while the Dickinson Management District books were moved to STW (the City's financial software), the Dickinson Economic Development Corporation (the "Corporation") and the Red, White, and Bayou Festival books are still being accounted for in a separate financial system, QuickBooks. Using separate financial systems may result in weaker controls and make those entities more susceptible to unauthorized activities going undetected.

Recommendation

The City and the Corporation should consider transitioning the Corporation's and the Red, White, and Bayou Festival's books from QuickBooks to STW.

MATTERS PREVIOUSLY REPORTED

Material Weakness:

2012.003. CLOSING PROCEDURES

Criteria

The City should ensure that there are formal procedures in place to reconcile balance sheet accounts to subsidiary ledgers on a consistent basis.

Condition

It appeared the City lacked a formal process for closing the books at the end of the fiscal year. Multiple adjustments were required at year-end during the audit process to correct general ledger account balances. Accordingly, it did not appear that some subsidiary ledgers and other support were being compared to the general ledger to ensure that year-end balances were correctly stated.

Effect

The lack of consistent procedures could lead to misstated account balances.

Cause

The City has not established formal procedures to reconcile balance sheet accounts to detailed ledgers on a consistent basis.

Recommendation

Based on the structure of the City and current procedures, it is recommended that, at a minimum, the City develop a formal closing process at year-end including reviewing supporting subsidiary ledgers and other supporting documents to determine their accuracy and to ensure the general ledger is appropriately adjusted and the financial statements are accurate.

Corrective Action Plan

The City has a process of reviewing supporting subsidiary ledgers and other supporting documents to determine their accuracy. This process is performed quarterly, in connection with the quarterly financial report delivered to the City Council. Bank accounts are reconciled monthly.

Other Matter:

2012.008. EXPENDITURES IN EXCESS OF APPROPRIATIONS

Finding

As disclosed in the notes to the financial statements, expenditures exceeded appropriations at the legal level of control in multiple departments and/or functions.

Recommendation

The City should ensure that expenditures do not exceed appropriations approved by City Council in accordance with the local government code. If the original authorization is insufficient, an amendment should be proposed to City Council in sufficient time so as not to impede the City's normal procurement process.

City Response

Over the last six years, the City's practice has been to adopt a mid-year budget amendment to true-up the various budget line items based on actual numbers and projections through the end of the fiscal year. It has not been the City's practice to adopt a budget amendment at the end of the fiscal year to true-up line items that have exceeded

City of Dickinson, Texas
Management Letter
September 30, 2015
Page 4 of 4

the budgeted amount. The City Council will consider this policy issue and determine if a change to the current practice should be made.

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

We would like to thank the City Council and the City's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

The logo features the names 'BELT HARRIS PECHACEK, LLLP' in a decorative, calligraphic font. The letters are intertwined and highly stylized, with 'B', 'H', and 'P' being particularly large and ornate.

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

DIVIDER PAGE



Required Auditor Disclosure Letter

March 31, 2016

To the Honorable Mayor and
City Council Members of the
City of Dickinson, Texas:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dickinson, Texas (the "City") as of and for the year ended September 30, 2015, and have issued our report thereon dated March 31, 2016. Professional standards require that we provide the City Council (the "governing body") with the following information related to our audit.

I. Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 22, 2015, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management in our engagement letter dated April 22, 2015.

III. Significant Audit Findings

1. *Qualitative Aspects of Accounting Practices*

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. As described in the notes to the financial statements, the City changed accounting policies related to accounting for pension benefits by adopting Governmental Accounting Standards Statement No. 68, *Accounting and Financial Reporting for Pensions*, in fiscal year 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Partners

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- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Texas Municipal Retirement System (TMRS) and the Texas Emergency Services Retirement System (TESRS) hire licensed actuaries to make key assumptions and to perform calculations, as well as independent auditors to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the City to TMRS and TESRS.

- C. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the City's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 31, 2016.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may

be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory information, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Mayor, City Council, and management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Client: *City of Dickinson, Texas*
 Engagement: *4.1 - Dickinson 9/30/15*
 Period Ending: *9/30/2015*
 Trial Balance: *2.2.01 - TB*
 Workpaper: *2.5.06 - Adjusting Journal Entries Report*

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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To correct beginning fund balance.			
01-3118-00-00	LIBRARY RESERVE	341.39	
01-3500-00-00	Beginning Fund Balance	341.39	
01-3500-00-00	Beginning Fund Balance	10,876.00	
07-2999-00-00	COMP. ABSENCES PAYABLE - EMS	3,366.31	
30-8901-00-00	Transfer Out	10,876.00	
01-3118-00-00	LIBRARY RESERVE		341.39
01-7711-00-00	Clearlake Shores F.I Contract		341.39
01-7730-00-00	Transfer In		10,876.00
07-3500-00-00	Beginning Fund Balance		3,366.31
30-3500-00-00	BEGINNING FUND BALANCE		10,876.00
Total		25,801.09	25,801.09
Adjusting Journal Entries JE # 2			
To reconcile DMD activity as of 9/30/15.			
41-10001	Capital One, N.A.	454,853.85	
41-1303-00-00	DUE FROM QUICKBOOKS	2,684.23	
41-7007	Rain Barrell Workshop	1,200.00	
41-8543-41-00	380 GRANT PAYMENTS	0.20	
41-32000	Fund Balance		458,738.28
Total		458,738.28	458,738.28
Adjusting Journal Entries JE # 3			
To correct EDC beginning fund balance.			
40-15010	LAND	237,071.44	
40-61008	Expenditures:Contract Services:02-06 + Branding & Marketing Study	3,150.00	
40-30000	Fund Balance		233,221.44
40-61008	Expenditures:Contract Services:02-06 + Branding & Marketing Study		7,000.00
Total		240,221.44	240,221.44
Adjusting Journal Entries JE # 4			
GASB68: To restate for NPL and deferred outflows.			
06-2591-00-00	Def. Outflows - Contributions After	7,658.03	
06-3500-00-00	FUND BALANCE	4,144.81	
06-2590-00-00	Net Pension Liability		11,802.84
Total		11,802.84	11,802.84
Adjusting Journal Entries JE # 5			
GASB68: To reverse prior year deferred outflows for contributions after the measurement date.			
06-8153-14-00	RETIREMENT (TMRS)	7,658.03	
06-2591-00-00	Def. Outflows - Contributions After		7,658.03
Total		7,658.03	7,658.03
Adjusting Journal Entries JE # 6			
GASB68: To recognize current year net pension activity.			
06-2590-00-00	Net Pension Liability	1,921.35	
06-2592-00-00	Def. Outflows - Earnings Difference	4,570.30	
06-2593-00-00	Def. Inflows - Experience Difference	1,286.72	
06-8153-14-00	RETIREMENT (TMRS)	914.07	
06-8153-14-00	RETIREMENT (TMRS)	9,885.17	
06-2592-00-00	Def. Outflows - Earnings Difference		914.07
06-2593-00-00	Def. Inflows - Experience Difference		5,690.20
06-8153-14-00	RETIREMENT (TMRS)		1,286.72
06-8153-14-00	RETIREMENT (TMRS)		10,686.62
Total		18,577.61	18,577.61
Adjusting Journal Entries JE # 7			
GASB68: To recognize current year deferred outflows for contributions after measurement date.			
06-2591-00-00	Def. Outflows - Contributions After	8,143.72	
06-8153-14-00	RETIREMENT (TMRS)		8,143.72
Total		8,143.72	8,143.72
Adjusting Journal Entries JE # 8			
Adjusting entry to move prepayment of insurance to correct account. Client should post as of 09-30-15 and clear in FY 16			
01-1315-00-00	Prepaid Insurance	68,049.25	
01-2489-00-00	Accrued Payroll Payables		68,049.25
Total		68,049.25	68,049.25
Adjusting Journal Entries JE # 9			
Adjusting entry to record accrued wages as of 09/30/15. Client should post as of 09/30/15 and reverse 10/1/16			
01-1130-00-00	Claim On Cash	123,059.25	
03-1130-00-00	Claim On Cash	221.32	
06-1130-00-00	Claim On Cash	3,331.33	
16-1130-00-00	CLAIM ON CASH	1,156.46	
18-1130-00-00	CLAIM ON CASH	2,340.91	

Client: **City of Dickinson, Texas**
Engagement: **4.1 - Dickinson 9/30/15**
Period Ending: **9/30/2015**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

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Account	Description	Debit	Credit
99-1120-00-00	OPERATING CASH	128,917.95	
01-2489-00-00	Accrued Payroll Payables		123,059.25
03-2489-00-00	ACCURED PAYROLL PAYABLE		221.32
06-2489-00-00	ACCRUED PAYROLL PAYABLES		3,331.33
16-2489-00-00	ACCRUED PAYROLL PAYABLES		1,156.46
18-2489-00-00	ACCRUED PAYROLL PAYABLES		2,340.91
99-1301-00-00	DUE TO/FROM GENERAL FUND		121,867.93
99-1303-00-00	DUE TO/FROM SPECIAL REV. FUND		221.32
99-1306-00-00	DUE TO/FROM DRAINAGE FUND		3,331.33
99-1316-00-00	DUE TO/FROM VOCA FUND		1,156.46
99-1318-00-00	DUE TO/FROM COPS GRANT FUND		2,340.91
Total		259,027.22	259,027.22

Adjusting Journal Entries JE # 10

To recognize EBT activity for FY15 on the trial balance.

99-10000	Cash	2,144.93	
99-50000	Personnel Expenses	812,988.93	
99-30000	Net Position		11.85
99-40000	Contributions		815,111.25
99-40001	Interest Income		10.76
Total		815,133.86	815,133.86

Adjusting Journal Entries JE # 11

To restate funds 07 and 01 to recognize EMS within the general fund. Client posted AJE#1549 to agree.

01-1417-00-00	EMS BILLING RECEIVABLES	1,086,152.82	
01-3500-00-00	Beginning Fund Balance	139,964.81	
07-1130-00-00	CLAIM ON CASH	173,290.08	
07-1419-00-00	ALLOWANCE FOR UNCOLLECTIBLES	1,035,454.46	
07-1550-00-00	ACCUMULATED DEPRECIATION	202,538.20	
07-2489-00-00	ACCRUED PAYROLL PAYABLE	1.58	
07-2999-00-00	COMP. ABSENCES PAYABLE - EMS	6,965.23	
01-1130-00-00	Claim On Cash		173,290.08
01-1419-00-00	Allowance for Uncollectibles-EMS		1,035,454.46
01-2489-00-00	Accrued Payroll Payables		1.58
01-2502-00-00	Deferred Revenue-EMS		17,371.51
07-1412-00-00	ACCOUNTS RECEIVABLE-EMS		1,086,152.82
07-1500-00-00	CAPITAL ASSETS		270,708.92
07-1904-00-00	FURNITURE, FIXTURES & EQUIPMT		36,683.90
07-3500-00-00	Beginning Fund Balance		24,703.91
Total		2,644,367.18	2,644,367.18

Adjusting Journal Entries JE # 12

PBC - JE#1554 . Adjusting entry to reclass interest payments. Client does not need to post

02-8921-40-00	SERIES 2009 GO INTEREST	15,012.50	
02-8922-40-00	SERIES 2009 CO INTEREST	25,347.50	
02-8917-40-00	2009 CO RE-FI INTEREST		40,360.00
Total		40,360.00	40,360.00

Adjusting Journal Entries JE # 13

To reallocate sales tax activity among funds. Post as of 09-30-15 and do not reverse

01-2102-00-00	Accounts Payable Pending	133,659.78	
01-2350-00-00	DEDC SALES TAX PAYABLE	120,790.46	
01-2351-00-00	DUE TO STREET MAINTENANCE	254,450.24	
01-7001-00-00	SALES TAX REVENUE	2,857,619.06	
08-1300-00-00	DUE FROM OTHER FUNDS	130,735.44	
01-1409-00-00	Sales Tax Receivable		508,900.48
01-8940-18-00	TRANSFER TO DEDC		1,428,809.53
01-8941-18-00	TSFR TO STREET MAINT-SALES TAX		1,428,809.53
08-1409-00-00	SALES TAX RECEIVABLE		130,735.44
Total		3,497,254.98	3,497,254.98

Adjusting Journal Entries JE # 14

PBC- JE#1475. To recognize Drainage Receivable. City does not need to post

06-1410-00-00	Misc. Receivable	5,551.73	
06-7110-00-00	Resident Drainage Assessment		5,499.92
06-7111-00-00	Commercial Drainage Assessment		51.81
Total		5,551.73	5,551.73

Adjusting Journal Entries JE # 15

PBC - JE#1546. To record TML Liability payment. Client does not need to post.

01-1412-00-00	Miscellaneous Accts Receivable	1,517.00	
06-1130-00-00	Claim On Cash	186.06	
16-1130-00-00	CLAIM ON CASH	2.08	
18-1130-00-00	CLAIM ON CASH	49.78	
33-1130-00-00	CLAIM ON CASH	3.02	
01-1130-00-00	Claim On Cash		240.94
01-8156-01-00	Worker's Compensation Ins.		10.57
01-8156-02-00	Worker's Compensation Ins.		7.48

Client: **City of Dickinson, Texas**
Engagement: **4.1 - Dickinson 9/30/15**
Period Ending: **9/30/2015**
Trial Balance: **2.2.01 - TB**
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Account	Description	Debit	Credit
01-8156-03-00	Worker's Compensation Ins.		20.10
01-8156-04-00	Worker's Compensation Ins.		8.74
01-8156-05-00	Worker's Compensation Ins.		781.39
01-8156-10-00	Worker's Compensation Ins.		15.07
01-8156-11-00	Worker's Compensation Ins.		22.21
01-8156-12-00	Worker's Compensation Ins.		274.40
01-8156-15-00	Worker's Compensation Ins.		11.94
01-8156-16-00	WORKER'S COMPENSATION INS.		5.21
01-8156-17-00	Workmen compensation		118.95
06-8156-14-00	WORKER'S COMPENSATION INS.		186.06
16-8156-05-00	WORKER'S COMPENSATION - VOCA		2.08
18-8156-05-00	WORKERS COMP - COPS		49.78
33-8156-04-00	Worker's Compensation		3.02
Total		1,757.94	1,757.94

Adjusting Journal Entries JE # 16

PBC - JE #1547. To record AP Accrual for Motorola Invoice. Client does not need to post.

01-8407-13-00	Communication-Pagers & Phones	2,656.50	
01-2102-00-00	Accounts Payable Pending		2,656.50
Total		2,656.50	2,656.50

Adjusting Journal Entries JE # 17

PBC - JE#1548. To move WCID payment to correct account. Client does not need to post

23-8526-12-00	SEWER FACILITIES - WCID-RD 2.2	1,737,532.22	
23-8526-14-00	SEWER FACILITIES - WCID		1,737,532.22
Total		1,737,532.22	1,737,532.22

Adjusting Journal Entries JE # 18

PBC - JE#1536. To record transfer to correct fund. Client doe not need to post.

03-1130-00-00	Claim On Cash	9,249.54	
35-7207-00-00	TSFR FM SPEC.REV.FUND	9,249.54	
03-8923-04-00	TSFR TO SPECIAL REV.FUND		9,249.54
35-1130-00-00	CLAIM ON CASH		9,249.54
Total		18,499.08	18,499.08

Adjusting Journal Entries JE # 19

PBC- JE#1551. To record transfer to correct fund. Client does not need to post.

03-7407-00-00	Court Security Fund	12,787.80	
33-7207-00-00	TSFR FM SPEC.REV.FUND	10,787.81	
33-8104-04-00	PTE Base Salary	878.40	
33-8150-04-00	FICA Tax	35.99	
33-8151-04-00	Payroll Tax	12.74	
33-8153-04-00	Retirement TMRS	25.53	
33-8156-04-00	Worker's Compensation	167.69	
33-8402-04-00	Travel & Training	640.20	
33-8403-04-00	Dues/ Subscriptions/ Books	100.00	
33-8433-04-00	Security - Court Security	139.44	
03-8104-04-00	PTE Base Salary - Security		878.40
03-8150-04-00	FICA Tax		35.99
03-8151-04-00	Payroll Tax - Security		12.74
03-8153-04-00	Retirement(TMRS)-Security		25.53
03-8156-04-00	Workmen' Compensation-Sec.Fnds		167.69
03-8403-04-00	Dues/Subscriptions/Books		100.00
03-8420-04-00	Travel & Training-Sec.funds		640.20
03-8433-04-00	Security - Security Funds		139.44
03-8923-04-00	TSFR TO SPECIAL REV.FUND		10,787.81
33-7407-00-00	COURT SECURITY REVENUE		12,787.80
Total		25,575.60	25,575.60

Adjusting Journal Entries JE # 20

PBC - JE#1552. To record transfer to fund 34. Client does not post.

03-7410-00-00	Municipal Court Tech.Fund	17,038.59	
03-8923-04-00	TSFR TO SPECIAL REV.FUND	14,041.55	
34-7207-00-00	TSFR FM SPEC.REV.FUND	17,038.59	
34-8602-04-00	COMPUTER SOFTWARE	14,041.55	
03-8602-04-00	PC Equip/Software - Technology		14,041.55
03-8923-04-00	TSFR TO SPECIAL REV.FUND		17,038.59
34-7207-00-00	TSFR FM SPEC.REV.FUND		14,041.55
34-7410-00-00	COURT TECHNOLOGY REVENUE		17,038.59
Total		62,160.28	62,160.28

Adjusting Journal Entries JE # 21

PBC- JE#1553. To post transfer to fund 32 from fund 3. Client does not need to post.

03-7409-00-00	Court Efficiency Fund	2,467.31	
03-8923-04-00	TSFR TO SPECIAL REV.FUND	318.91	
32-8402-04-00	TRAVEL & TRAINING	2,625.22	
32-8412-04-00	Jury Trials - Efficiency	161.00	
03-8402-04-00	Travel & Training-Eff.Funds		2,625.22

Client: **City of Dickinson, Texas**
 Engagement: **4.1 - Dickinson 9/30/15**
 Period Ending: **9/30/2015**
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Account	Description	Debit	Credit
03-8412-04-00	Jury Trials - Efficiency funds		161.00
32-7207-00-00	TSFR FM SPEC.REV.FUND		318.91
32-7409-00-00	COURT EFFICIENCY REVENUE		2,467.31
Total		5,572.44	5,572.44
Adjusting Journal Entries JE # 22			
PBC - JE#1555. To reverse December 2015 drainage payments. Client does not need to post.			
06-7110-00-00	Resident Drainage Assessment	1,200.00	
06-7111-00-00	Commercial Drainage Assessment	460.00	
06-1410-00-00	Misc. Receivable		1,660.00
Total		1,660.00	1,660.00
Adjusting Journal Entries JE # 23			
PBC - JE#1556 - To reverse December 2015 EMS Deposits. Client does not need to post.			
01-1417-00-00	EMS BILLING RECEIVABLES	2,625.96	
01-7629-00-00	AMBULANCE SERVICE CHARGES		2,625.96
Total		2,625.96	2,625.96
Adjusting Journal Entries JE # 24			
PBC - JE#1557. Transfer to fund 31 from fund 3. Client does not need to post.			
03-7411-00-00	Child Safety Fund	3,343.84	
03-8923-04-00	TSFR TO SPECIAL REV.FUND	4,100.66	
31-8218-04-00	FIRE PREV & CHILD SAFETY PROGS	7,444.50	
03-8218-04-00	Fire Prev & Child Safety Progs		7,444.50
03-8923-04-00	TSFR TO SPECIAL REV.FUND		4,100.66
31-7207-00-00	TSFR FM SPEC.REV.FUND		3,343.84
31-7411-00-00	CHILD SAFETY FUND REVENUE		3,343.84
Total		14,889.00	14,889.00
Adjusting Journal Entries JE # 25			
Adjusting entry for property taxes receivable. Client should post as of 09/30/15 and not reverse.			
01-7101-00-00	Current Property Tax	17,147.82	
02-1402-00-00	Tax Allow/Uncollectables	16.45	
02-2501-00-00	Deferred Revenue-P.Taxes	312.83	
02-7101-00-00	Current Property Tax	4,168.34	
01-1401-00-00	Property Tax Receivable		15,955.54
01-1402-00-00	Tax Allow/Uncollectables		59.61
01-2501-00-00	Deferred Revenue-Prop.Tax		1,132.67
02-1401-00-00	Property Tax Receivable		4,497.62
Total		21,645.44	21,645.44
Adjusting Journal Entries JE # 26			
Adjusting entry to update EMS receivable and allowance. Client should post as of 09-30-15 and not reverse			
01-1417-00-00	EMS BILLING RECEIVABLES	485,420.76	
01-1419-00-00	Allowance for Uncollectibles-EMS		485,420.76
Total		485,420.76	485,420.76
Adjusting Journal Entries JE # 27			
To reverse JE # 1556. Entry was posted backwards.			
01-7629-00-00	AMBULANCE SERVICE CHARGES	5,251.92	
01-1417-00-00	EMS BILLING RECEIVABLES		5,251.92
Total		5,251.92	5,251.92
Adjusting Journal Entries JE # 28			
PBC - JE#1559. To record fund 23 account corrections. Client does not need to post.			
01-1130-00-00	Claim On Cash	1,626.86	
01-7713-00-00	CDBG REIMB - PERSONNEL	4,293.28	
23-1130-00-00	CLAIM ON CASH	1,626.86	
23-1130-00-00	CLAIM ON CASH	4,293.28	
01-1130-00-00	Claim On Cash		4,293.28
01-1300-00-00	Due from other funds		1,626.86
23-2300-00-00	DUE TO OTHER FUNDS		1,626.86
23-8925-14-00	TSFR TO GEN.FUND - ADMIN COSTS		4,293.28
Total		11,840.28	11,840.28
Adjusting Journal Entries JE # 29			
PBC - JE#1560. To record CDBG Rd 2.2 AR-Admin. Client does not need to post.			
23-1405-00-00	ACCOUNTS RECEIVABLE	4,919.25	
23-7771-00-00	CDBG REIMB - ROUND 2.2		4,919.25
Total		4,919.25	4,919.25
Adjusting Journal Entries JE # 30			
PBC-JE# 1563. To recognize auction proceeds.			
01-1412-00-00	Miscellaneous Accts Receivable	119.84	
21-1412-00-00	MISCELLANEOUS ACCTS RECEIVABLE	22,346.62	
01-2106-00-00	Sales Tax Payable		119.84

Client: **City of Dickinson, Texas**
Engagement: **4.1 - Dickinson 9/30/15**
Period Ending: **9/30/2015**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

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Account	Description	Debit	Credit
21-7617-00-00	AUCTION PROCEEDS		36.00
21-7634-00-00	AUCTION PROCEEDS - LAW ENFOR		1,514.10
21-7634-00-00	AUCTION PROCEEDS - LAW ENFOR		1,900.00
21-7635-00-00	AUCTION PROCEEDS - PUB. SAFETY		2,326.00
21-7636-00-00	AUCTION PROCEEDS - STREETS		807.02
21-7636-00-00	AUCTION PROCEEDS - STREETS		15,700.00
21-7638-00-00	AUCTION PROCEEDS - EMS		63.50
Total		22,466.46	22,466.46

Adjusting Journal Entries JE # 31
PBC-JE# 1558. FY15 Rd. 2.2 Draw 24 Corrections.

23-1405-00-00	ACCOUNTS RECEIVABLE	320,731.11	
23-1405-00-00	ACCOUNTS RECEIVABLE	521,689.03	
23-7771-00-00	CDBG REIMB - ROUND 2.2		320,731.11
23-7771-00-00	CDBG REIMB - ROUND 2.2		521,689.03
Total		842,420.14	842,420.14

Adjusting Journal Entries JE # 32
To adjust ambulance receivables to tie to applicable reports.

01-7629-00-00	AMBULANCE SERVICE CHARGES	34,647.13	
01-1417-00-00	EMS BILLING RECEIVABLES		17,124.22
01-1419-00-00	Allowance for Uncollectibles-EMS		10,000.00
01-2502-00-00	Deferred Revenue-EMS		7,522.91
Total		34,647.13	34,647.13

Adjusting Journal Entries JE # 33
PBC-JE# 1564. Sept '15 Postage Changes.

01-2204-00-00	DMD#1 CLEARING	0.51	
01-8210-01-00	Office Supplies & Postage	804.73	
01-8210-02-00	Office & Postage Supplies	225.76	
01-8210-03-00	Office & Postage Supplies	354.59	
01-8210-04-00	Office Supplies & Postage	834.35	
01-8210-10-00	Office Supplies & Postage	12.01	
01-8210-12-00	Office Supplies & Postage	29.31	
01-8210-15-00	OFFICE & POSTAGE SUPPLIES	249.47	
01-8427-03-00	Demolition	14.27	
01-2212-00-00	Office Supplies Clearing		2,525.00
Total		2,525.00	2,525.00

Adjusting Journal Entries JE # 34
PBC-JE# 1565. FY15 Escrow # 366 Clearing.

01-1130-00-00	Claim On Cash	91.00	
01-8210-01-00	Office Supplies & Postage	186.00	
01-8210-02-00	Office & Postage Supplies	23.00	
01-8210-03-00	Office & Postage Supplies	158.00	
01-8210-03-00	Office & Postage Supplies	520.00	
01-8427-03-00	Demolition	408.00	
01-8445-01-00	Special Projects-City Admin	23.00	
01-8445-01-00	Special Projects-City Admin	76.00	
01-8445-01-00	Special Projects-City Admin	148.00	
41-8210-41-00	OFFICE SUPPLIES & POSTAGE	91.00	
01-2212-00-00	Office Supplies Clearing		158.00
01-2212-00-00	Office Supplies Clearing		1,475.00
41-1130-00-00	Claim on Cash		91.00
Total		1,724.00	1,724.00

Adjusting Journal Entries JE # 35
PBC-JE# 1566. 01-2212 Clean-Up.

01-8203-01-00	Building & Kitchen Supplies	134.00	
01-8210-02-00	Office & Postage Supplies	3.37	
01-8210-03-00	Office & Postage Supplies	247.83	
01-2212-00-00	Office Supplies Clearing		3.37
01-2212-00-00	Office Supplies Clearing		381.83
Total		385.20	385.20

Adjusting Journal Entries JE # 36
PBC-JE# 1572. To allocate fuel expenses.

01-1130-00-00	Claim On Cash	2,337.41	
01-8204-03-00	Fuel	821.59	
01-8204-05-00	Fuel	13,123.81	
01-8204-10-00	Fuel	588.32	
01-8204-12-00	Fuel	2,685.89	
01-8204-17-00	Fuel	2,210.37	
06-8204-14-00	FUEL	2,337.41	
01-2206-00-00	Fuel Clearing - Unused Fuel		21,767.39
06-1130-00-00	Claim On Cash		2,337.41
Total		24,104.80	24,104.80

Client: **City of Dickinson, Texas**
Engagement: **4.1 - Dickinson 9/30/15**
Period Ending: **9/30/2015**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 37			
To recognize depreciation/accumulated depreciation for EDC assets.			
40-70900	Depreciation Expense	2,920.50	
40-15900	Accumulated Depreciation		2,920.50
Total		2,920.50	2,920.50
Adjusting Journal Entries JE # 38			
PBC - To recognize additional payables related to street projects.			
08-8812-12-00	AVENUE L	2,155.60	
08-8813-12-00	DAKOTA	458.00	
08-2102-00-00	ACCOUNTS PAYABLE PENDING		2,613.60
Total		2,613.60	2,613.60
Adjusting Journal Entries JE # 39			
To reclass EDC Sussan Property payments.			
40-16000	Notes Payable	151,674.17	
40-64001	66900 + Reconciliation Discrepancies	82,518.43	
40-50005	Expenditures:Capital Outlays:01-03 + Real Property Acquisition		234,192.60
Total		234,192.60	234,192.60
Adjusting Journal Entries JE # 40			
To recognize copensated absences in drainage fund.			
06-8999-14-00	Compensated Absenes Expense	3,656.38	
06-2999-00-00	Compensated Absences		3,656.38
Total		3,656.38	3,656.38
Adjusting Journal Entries JE # 41			
To recognize due from City in EDC fund to get interfunds to net (client entry 1463).			
40-12002	Account Receivable:Due From City of Dickinson	141.05	
40-40001	Revenue:00-03 + Interest Income		141.05
Total		141.05	141.05
Adjusting Journal Entries JE # 42			
PBC JE # 1573. 02-2300 Acct Correction.			
23-2300-00-00	DUE TO OTHER FUNDS	1,626.86	
23-2300-00-00	DUE TO OTHER FUNDS	1,626.86	
23-1130-00-00	CLAIM ON CASH		1,626.86
23-1130-00-00	CLAIM ON CASH		1,626.86
Total		3,253.72	3,253.72
Adjusting Journal Entries JE # 43			
To recognize due to/from to zero out deficit cash balances.			
01-1304-00-00	DUE FROM FEMA-IKE 2009	1,677.64	
01-1304-00-00	DUE FROM FEMA-IKE 2009	11,255.55	
01-1304-00-00	DUE FROM FEMA-IKE 2009	17,239.86	
16-1130-00-00	CLAIM ON CASH	11,255.55	
17-1130-00-00	CLAIM ON CASH	1,677.64	
23-1130-00-00	CLAIM ON CASH	17,239.86	
01-1130-00-00	Claim On Cash		1,677.64
01-1130-00-00	Claim On Cash		11,255.55
01-1130-00-00	Claim On Cash		17,239.86
16-2300-00-00	DUE TO OTHER FUNDS		11,255.55
17-2300-00-00	Due to other funds		1,677.64
23-2300-00-00	DUE TO OTHER FUNDS		17,239.86
Total		60,346.10	60,346.10
Adjusting Journal Entries JE # 44			
To recognize additional AR and revenue in fund 23 so revenues and expenditures net. Another adjustment to net revenues and exp. in fund 16 also.			
01-1130-00-00	Claim On Cash	2.08	
01-1130-00-00	Claim On Cash	49.78	
16-7118-00-00	VOCA GRANT - CITY MATCH	2.08	
18-7118-00-00	COPS GRANT - CITY PORTION	49.78	
23-1405-00-00	ACCOUNTS RECEIVABLE	8,866.01	
01-8923-05-00	TSFR TO SPECIAL REV.FUND		2.08
01-8923-05-00	TSFR TO SPECIAL REV.FUND		49.78
16-1130-00-00	CLAIM ON CASH		2.08
18-1130-00-00	CLAIM ON CASH		49.78
23-7771-00-00	CDBG REIMB - ROUND 2.2		8,866.01
Total		8,969.73	8,969.73
Adjusting Journal Entries JE # 45			
To recognize retainage in fund 23 for Conrad and Metro City projects.			
23-1405-00-00	ACCOUNTS RECEIVABLE	417,735.54	
23-8527-12-00	FLOOD/DRAINAGE FACILITIES-2.2	417,735.54	
23-2200-00-00	Retainage Payable		417,735.54
23-7771-00-00	CDBG REIMB - ROUND 2.2		417,735.54

Client: *City of Dickinson, Texas*
 Engagement: *4.1 - Dickinson 9/30/15*
 Period Ending: *9/30/2015*
 Trial Balance: *2.2.01 - TB*
 Workpaper: *2.5.06 - Adjusting Journal Entries Report*

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Account	Description	Debit	Credit
Total		835,471.08	835,471.08
Adjusting Journal Entries JE # 46			
To recognize retainage payable for fund 08.			
08-8811-12-00	48TH STREET (WEST OF HWY 3)	8,596.70	
08-8812-12-00	AVENUE L	36,976.31	
08-8814-12-00	DESEL DRIVE	14,788.14	
08-8815-12-00	MLK (SOUTH OF SALVATO)	5,288.21	
08-2200-00-00	Retainage Payable		65,649.36
Total		65,649.36	65,649.36
Adjusting Journal Entries JE # 47			
To recognize liability and related expenses for TXDot payable of \$260,274.28.			
40-20000	Accounts Payable	26,027.43	
40-70002	Expenditures:Capital Outlays:01-02 + Contractual Payment-RR Depot	234,246.85	
40-16001	TXDot Payable		26,027.43
40-16001	TXDot Payable		234,246.85
Total		260,274.28	260,274.28
Adjusting Journal Entries JE # 48			
To recognize loss on sale of EDC land.			
40-40007	Revenue:00-99 + Uncategorized Income	262,704.52	
40-70010	Loss on Sale	13,466.47	
40-15010	LAND		276,170.99
Total		276,170.99	276,170.99
Adjusting Journal Entries JE # 49			
To adjust drainage receivable to match City reconciliation and to recognize allowance and unearned revenues.			
06-1410-00-00	Misc. Receivable	57,344.34	
06-1411-00-00	Other Receivable	5,765.30	
06-1420-00-00	Current Year Receivable	100,280.60	
06-1421-00-00	Deferred Revenue Receivable	42,977.40	
06-7110-00-00	Resident Drainage Assessment	72,383.34	
06-7111-00-00	Commercial Drainage Assessment	12,423.35	
06-7112-00-00	Multi.Family/Mobile Home Drng	15,826.04	
06-1410-00-00	Misc. Receivable		143,258.00
06-1700-00-00	Current Billing Allowance		46,033.40
06-1701-00-00	Defered Allowance FY16		19,728.60
06-1702-00-00	WCID Allowance		2,943.37
06-2506-00-00	Unearned Revenues		95,037.00
Total		307,000.37	307,000.37
Adjusting Journal Entries JE # 50			
To recognize capital lease principal and interest separately for reporting purposes.			
21-8700-05-00	Interest Expense	8,412.00	
21-8604-05-00	FURNITURE & EQUIPMENT		8,412.00
Total		8,412.00	8,412.00
Adjusting Journal Entries JE # 51			
To reclass due to/from accounts with general fund to net interfund activity.			
01-2300-00-00	Due To Other Funds	24,262.00	
01-1300-00-00	Due from other funds		24,262.00
Total		24,262.00	24,262.00
Adjusting Journal Entries JE # 52			
PBC JE# 1574. To adjust interfund activity for seized funds.			
11-1255-00-00	NARCOTICS SEIZED BANK ACCOUNT	9,471.92	
11-1256-00-00	STATE SEIZED BANK ACCOUNT	13,410.51	
13-7731-00-00	TSFR FM SEIZED FUNDS - FEDERAL	9,471.92	
13-7731-00-00	TSFR FM SEIZED FUNDS - FEDERAL	13,410.51	
11-8934-19-00	TSFR TO FUND 13 - NARC/SEIZED		9,471.92
11-8934-19-00	TSFR TO FUND 13 - NARC/SEIZED		13,410.51
13-1255-00-00	NARCOTICS SEIZED BANK ACCOUNT		9,471.92
13-1256-00-00	STATE SEIZED BANK ACCOUNT		13,410.51
Total		45,764.86	45,764.86
Adjusting Journal Entries JE # 53			
PBC-JE1576. To reclass fund 17 and fund 01 activity.			
01-3118-00-00	LIBRARY RESERVE	597.68	
17-1130-00-00	CLAIM ON CASH	597.68	
01-1130-00-00	Claim On Cash		597.68
17-7901-00-00	Transfer From General Fund		597.68
Total		1,195.36	1,195.36
Adjusting Journal Entries JE # 55			
To correct interfunds between fund 01 and 17.			

Client: *City of Dickinson, Texas*
Engagement: *4.1 - Dickinson 9/30/15*
Period Ending: *9/30/2015*
Trial Balance: *2.2.01 - TB*
Workpaper: *2.5.06 - Adjusting Journal Entries Report*

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Account	Description	Debit	Credit
01-3118-00-00	LIBRARY RESERVE	597.68	
01-8923-05-00	TSFR TO SPECIAL REV.FUND	597.68	
01-3118-00-00	LIBRARY RESERVE		597.68
01-3500-00-00	Beginning Fund Balance		597.68
Total		1,195.36	1,195.36

Adjusting Journal Entries JE # 56

PBC JE-1578 Seized Funds GL Acct Move.

03-1130-00-00	Claim On Cash	9,164.37	
03-1130-00-00	Claim On Cash	35,199.98	
03-3500-00-00	Beginning Fund Balance	1,525.00	
03-3500-00-00	Beginning Fund Balance	7,000.00	
03-8403-04-00	Dues/Subscriptions/Books	1,846.00	
03-8923-19-00	Tsfe to SRF	1,846.00	
03-8923-19-00	Tsfe to SRF	2,274.13	
03-8923-19-00	Tsfe to SRF	19,507.46	
03-8923-19-00	Tsfe to SRF	163,000.99	
11-2203-00-00	NARCOTICS SEIZURE CLEARING	9,465.25	
11-3500-00-00	BEGINNING FUND BALANCE	222,146.93	
11-7207-00-00	Tsfr fm SRF	7,000.00	
11-7511-00-00	SEIZED FUNDS - STATE NARCOTICS	6.67	
11-7512-00-00	AWARDED STATE SEIZED FUNDS	4.39	
13-1255-00-00	NARCOTICS SEIZED BANK ACCOUNT	9,471.92	
13-1256-00-00	STATE SEIZED BANK ACCOUNT	13,410.51	
13-8512-19-00	Awarded State Seized Expended	15,955.60	
03-3500-00-00	Beginning Fund Balance		2,274.13
03-3500-00-00	Beginning Fund Balance		228,718.80
03-8403-04-00	Dues/Subscriptions/Books		1,525.00
03-8923-19-00	Tsfe to SRF		1,846.00
03-8923-19-00	Tsfe to SRF		7,000.00
11-1130-00-00	CLAIM ON CASH		34,510.09
11-1255-00-00	NARCOTICS SEIZED BANK ACCOUNT		9,471.92
11-1256-00-00	STATE SEIZED BANK ACCOUNT		13,410.51
11-7207-00-00	Tsfr fm SRF		2,274.13
11-7207-00-00	Tsfr fm SRF		163,000.99
11-8512-19-00	AWARDED STATE SEIZED EXPENDED		15,955.60
13-1130-00-00	Claim on Cash		9,854.26
13-2203-00-00	Narcotics Seizure Clearing		9,465.25
13-7207-00-00	Tsfr Fm SRF		19,507.46
13-7511-00-00	Seized Funds - State Narcotics		6.67
13-7512-00-00	Awarded Stated Seized Funds		4.39
Total		518,825.20	518,825.20

DIVIDER PAGE

SINGLE AUDIT REPORTS

**CITY OF
DICKINSON, TEXAS**

For the Year Ended
September 30, 2015

CITY OF DICKINSON, TEXAS

SINGLE AUDIT REPORTS

September 30, 2015

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

March 31, 2016

To the Honorable Mayor and
City Council Members of the
City of Dickinson, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dickinson, Texas (the "City"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 31, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a material weakness.

We consider the deficiency 2012.003 described in the accompanying schedule of findings and questioned costs to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the City in a separate letter dated March 31, 2016.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB
CIRCULAR A-133, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

March 31, 2016

To the Honorable Mayor and
City Council Members of the
City of Dickinson, Texas:

Report on Compliance for Each Major Federal Program

We have audited the City of Dickinson, Texas' (the "City") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2015. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated March 31, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule

of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

CITY OF DICKINSON, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2015

No prior findings.

CITY OF DICKINSON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2015

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the basic financial statements of City of Dickinson, Texas.
2. A material weakness in internal control was disclosed by the audit of the financial statements.
3. A significant deficiency in internal control was not disclosed by the audit of the financial statements.
4. No instances of noncompliance material to the basic financial statements were disclosed during the audit.
5. No significant deficiencies in internal control over major federal award programs were disclosed by the audit.
6. The auditors' report on compliance for the major federal award programs expresses an unmodified opinion.
7. No audit findings relative to the major federal award programs for the City are reported.
8. The programs included as major programs are:

<u>Program Title</u>	<u>CFDA</u>
Community Development Block Grant – Disaster Recovery	14.218

9. The threshold for distinguishing Type A and B programs was \$300,000.
10. The City did not qualify as a low-risk auditee in the context of OMB Circular A-133.

B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT

MATTERS PREVIOUSLY REPORTED

Material Weakness

2012.003. CLOSING PROCEDURES

Criteria

The City should ensure that there are formal procedures in place to reconcile balance sheet accounts to subsidiary ledgers on a consistent basis.

Condition

It appeared the City lacked a formal process for closing the books at the end of the fiscal year. Multiple adjustments were required at year-end during the audit process to correct general ledger account balances. Accordingly, it did not appear that some subsidiary ledgers and other support were being compared to the general ledger to ensure that year-end balances were correctly stated.

CITY OF DICKINSON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended September 30, 2015

Effect

The lack of consistent procedures could lead to misstated account balances.

Cause

The City has not established formal procedures to reconcile balance sheet accounts to detailed ledgers on a consistent basis.

Recommendation

Based on the structure of the City and current procedures, it is recommended that, at a minimum, the City develop a formal closing process at year-end including reviewing supporting subsidiary ledgers and other supporting documents to determine their accuracy and to ensure the general ledger is appropriately adjusted and the financial statements are accurate.

Corrective Action Plan

The City has a process of reviewing supporting subsidiary ledgers and other supporting documents to determine their accuracy. This process is performed quarterly, in connection with the quarterly financial report delivered to the City Council. Bank accounts are reconciled monthly.

C. FINDINGS – FEDERAL AWARDS

None

CITY OF DICKINSON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2015

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Expenditures</u>
DEPARTMENT OF JUSTICE			
<i>Direct Award</i>			
Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies	16.922		\$ 37,368
<i>Pass-through Office of the Governor, Criminal Justice Division</i>			
Crime Victim Assistance	16.575	1890908	38,958
Crime Victim Assistance	16.575	1890909	4,392
TOTAL DEPARTMENT OF JUSTICE			<u>80,718</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass-through Texas General Land Office</i>			
Community Development Block Grant - Disaster Recovery Round 2.1	14.218	GLO - 12-201-000-5501	68,673
Community Development Block Grant - Disaster Recovery Round 2.2	14.218	GLO-13-128-000-7190	7,096,910
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>7,165,583</u>
DEPARTMENT OF HOMELAND SECURITY			
<i>Pass-through Texas Division of Emergency Management</i>			
Emergency Management Performance Grant	97.042	15TX-EMPG-0337	31,345
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>31,345</u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
<i>Pass-through Texas State Library and Archives Commission</i>			
Texas State Library and Archives Commission Impact Grant	45.310	475-15006	9,527
Texas State Library and Archives Commission Impact Grant	45.310	475-15007	4,129
Texas State Library and Archives Commission Impact Grant	45.310	421-15044	4,887
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES			<u>18,543</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 7,296,189</u>

CITY OF DICKINSON, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2015

1. REPORTING ENTITY

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the City of Dickinson, Texas.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the City provided federal awards to subrecipients as follows:

<u>CFDA</u>	<u>Program Name</u>	<u>Amount</u>
14.218	Community Development Block Grant - Disaster Recovery Round 2.1	\$ 68,673
14.218	Community Development Block Grant - Disaster Recovery Round 2.2	2,891,464
		<u>\$ 2,960,137</u>

DIVIDER PAGE

ANNUAL FINANCIAL REPORT

of the

**DICKINSON MANAGEMENT
DISTRICT No. 1**

A COMPONENT UNIT OF
THE CITY OF DICKINSON, TEXAS

For the Year Ended
September 30, 2015

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DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

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September 30, 2015

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INTRODUCTORY SECTION

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DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

BOARD OF DIRECTORS

September 30, 2015

<i>President</i>	Perry Fulcher, M.D.
<i>Vice President</i>	C. Wayne Brown
<i>Assistant Vice President</i>	Mary Dunbaugh
<i>Secretary</i>	Renee Casey
<i>Assistant Secretary</i>	Kim Westerlage

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Dickinson Management District No. 1
City of Dickinson, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Dickinson Management District No. 1 (the "District"), a component unit of the City of Dickinson, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Partners

Robert Belt, CPA
Stephanie E. Harris, CPA
Nathan Krupke, CPA

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713.263.1550 fax



Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2015, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
March 31, 2016

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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DICKINSON MANAGEMENT DISTRICT NO. 1

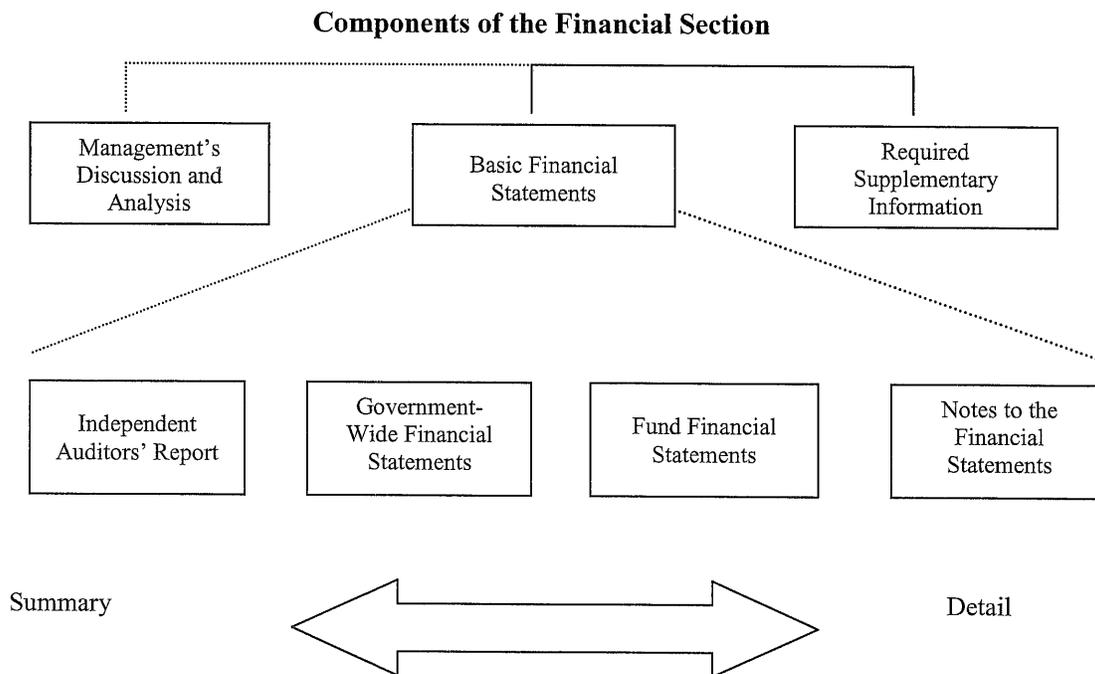
A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2015

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the Dickinson Management District No. 1 (the "District") for the year ending September 30, 2015. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The District's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. For this report, no reconciliation has been provided between the fund financial statements and the government-wide financial statements, as the only change necessary was the reclassification of fund balance at the fund level to net position at the government-wide level. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

DICKINSON MANAGEMENT DISTRICT NO. 1
A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

The Statement of Net Position presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows using the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities present one class of activity for the District:

1. Governmental Activities – The District's basic services are reported here including economic development and intergovernmental projects with the City of Dickinson (the "City"). Sales tax finances most of these activities.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The one category of District funds is governmental.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as *on balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

The District maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund, which is considered to be a major fund for reporting purposes.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for this fund to demonstrate compliance with this budget.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2015

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, net position may serve as a useful indicator of the District's financial position. For the District, assets exceed liabilities by \$624,262 as of year end.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2015	2014	Change
Current assets	\$ 956,305	\$ 1,104,567	\$ (148,262)
Total Assets	956,305	1,104,567	(148,262)
Current liabilities	332,043	645,829	(313,786)
Total Liabilities	332,043	645,829	(313,786)
Net Position:			
Unrestricted	624,262	458,738	165,524
Total Net Position	\$ 624,262	\$ 458,738	\$ 165,524

Current assets for the year decreased by 13 percent compared to the prior year. This decrease was the result of an increase in Chapter 380 economic incentive payments and contributions to the City for vehicle purchases offset by an increase in sales tax revenues compared to the prior year. Current liabilities decreased by \$313,786. This decrease was largely the result of a decrease in payables due to the City. The overall condition of the District increased \$165,524 compared to the prior year.

Statement of Activities:

The following table provides a summary of the District's changes in net position:

	2015	2014
Revenues		
Sales taxes	\$ 2,787,143	\$ 2,597,973
Investment income	394	-
Total Revenues	\$ 2,787,537	\$ 2,597,973
Expenses		
Economic development	\$ 1,988,483	\$ 1,865,637
Intergovernmental City projects	633,530	353,332
Total Expenses	2,622,013	2,218,969
Change in Net Position	165,524	379,004
Beginning net position	458,738	79,734
Ending Net Position	\$ 624,262	\$ 458,738

DICKINSON MANAGEMENT DISTRICT NO. 1
A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

Expenses related to economic development for the year increased by seven percent in comparison to the prior year. This increase is due mainly to an increase in Chapter 380 rebates. Expenses related to intergovernmental City projects increased by 79 percent in comparison to the prior year due to contributions to the City for vehicle purchases. Revenues increased by 7 percent due to additional sales tax revenue from improved economic conditions within the City.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District budgeted for a zero dollar increase in fund balance but actually realized an increase of \$165,524. This is primarily due to a positive budget variance for sales tax revenues of \$383,657. This was partially offset by a negative budget variance for the Chapter 380 rebates of \$224,771.

CAPITAL ASSETS

The District has no capital assets. Capital assets are purchased through a contribution for joint capital projects with the City and are recorded and depreciated on the City's financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District's principal source of revenue is a one-half of one percent sales tax (.005%) on goods and services purchased in the District. The budgeted sales tax revenue for the 2015-2016 fiscal year is \$2,790,000. The District adopted a total expense budget of \$2,871,139 for fiscal year 2015-2016.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to the Dickinson Management District No. 1, 4403 Highway 3, Dickinson, Texas, 77539.

BASIC FINANCIAL STATEMENTS

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DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

STATEMENT OF NET POSITION

September 30, 2015

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 454,763
Receivables	501,542
Total Assets	<u>956,305</u>
<u>Liabilities</u>	
Accounts payable	332,043
Total Liabilities	<u>332,043</u>
<u>Net Position</u>	
Unrestricted	624,262
Total Net Position	<u>\$ 624,262</u>

See Notes to Financial Statements.

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DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary Government		
Governmental Activities		
Economic development	\$ 1,988,483	\$ (1,988,483)
Intergovernmental City projects	633,530	(633,530)
Total Governmental Activities	<u>2,622,013</u>	<u>(2,622,013)</u>
Total Primary Government	<u>\$ 2,622,013</u>	<u>(2,622,013)</u>
General Revenues:		
Taxes		
Sales taxes		2,787,143
Investment income		394
Total General Revenues		<u>2,787,537</u>
Change in Net Position		165,524
Beginning net position		458,738
Ending Net Position		<u>\$ 624,262</u>

See Notes to Financial Statements.

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DICKINSON MANAGEMENT DISTRICT NO. 1
A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS
BALANCE SHEET
GENERAL FUND
September 30, 2015

	<u>General</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 454,763
Receivables	501,542
Total Assets	\$ 956,305
<u>Liabilities</u>	
Accounts payable	\$ 332,043
Total Liabilities	332,043
<u>Fund Balance</u>	
Unassigned	624,262
Total Fund Balance	\$ 624,262

See Notes to Financial Statements.

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DICKINSON MANAGEMENT DISTRICT NO. 1
A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND

For the Year Ended September 30, 2015

	General
<u>Revenues</u>	
Sales taxes	\$ 2,787,143
Investment income	394
Total Revenues	2,787,537
<u>Expenditures</u>	
Economic development	1,988,483
Intergovernmental City projects	633,530
Total Expenditures	2,622,013
Net Change in Fund Balance	165,524
Beginning fund balance	458,738
Ending Fund Balance	\$ 624,262

See Notes to Financial Statements.

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DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Dickinson Management District No. 1 (the "District") was organized, created, and established pursuant to an act of the 79th Texas State Legislature, effective under the terms and provisions of Article III, Section 52 and Article XVI, Section 59 of the Texas Constitution. The Board of Directors held its organizational meeting on September 25, 2008. The District's primary activities include managing and financing improvement projects and/or services benefiting the City of Dickinson (the "City"). These activities include maintenance and beautification of the area; development and/or expansion of transportation and commerce; promotion of health, safety, and welfare for the City; and general and administrative services.

The accompanying financial statements of the District are prepared in conformity with generally accepted accounting principles for governmental entities as prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 34*, modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. GASB Statement No. 61 has been applied as required in the preparation of these basic financial statements and, accordingly, the District is considered a component unit of the City as of September 30, 2015.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The City is the primary government which exercises significant influence over the District. Significant influence or accountability is based primarily on operational or financial relationships with the City. Due to the nature of the relationship between the City and the District, the District has been included as a component unit of the City for financial statement purposes.

DICKINSON MANAGEMENT DISTRICT NO. 1
A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

The District is managed by a Board of Directors, consisting of five directors who serve staggered terms of four years, with two or three directors' terms expiring June 1 of each odd-numbered year.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the District.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for the governmental fund.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's fund. Separate statements for each fund category, governmental, are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following governmental fund:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is sales tax collected by the City to be used by the District for expenditures on economic development. The general fund is always considered a major fund for reporting purposes.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Sales taxes are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end).

DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2015

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Receivables and Payables

Transactions between the City and the District outstanding at the end of the year are classified as "due to/from component unit/primary government."

3. Capital Assets

The District has no capital assets. Capital assets are purchased through a contribution for joint capital projects with the City and are recorded and depreciated on the City's financial statements.

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has no items that qualify for reporting in this category.

5. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

6. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose,

DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2015

committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

7. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board of Directors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

8. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The District's Board of Directors adopts an annual budget which sets forth in detail all anticipated revenues and expenses. The annual budget is prepared using the modified accrual basis of accounting. Encumbrance accounting is not utilized.

DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2015

B. Excess of Expenditures Over Appropriations

For the year end, expenditures exceeded appropriations at the legal level of control as follows:

Legal services	\$	633
Chapter 380 rebates	\$	224,771

III. DETAILED NOTES

A. Deposits

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. As of year end, the District’s bank balance was completely insured by FDIC.

B. Receivables

The following comprises receivable balances at year end:

		General
Sales taxes		<u>\$ 501,542</u>

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and personal injuries. The risk of loss is covered by commercial insurance. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the past three years.

B. Contingent Liabilities

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

C. Significant Legal Provisions of the Legislative Act Creating the District

As discussed in Note I.A., the District has been established pursuant to an act of the Texas State Legislature (the “Act”). Significant legal provisions of this Act are summarized below.

District Boundaries

The Act provides specifically for boundaries of the District, which includes the City.

DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2015

City of Dickinson City Council

The Act provides that the Mayor and City Council of the City are to appoint the Board of Directors. The Directors are to serve staggered four-year terms. Additionally, the City Council must approve the issuance of any bonded indebtedness for each improvement project and the imposition of a sales tax.

General and Specific Powers of the District

The Act provides general powers to the District subject to general laws and regulations of the State applicable to conservation and reclamation districts created under Article XVI, Section 59 of the Texas Constitution, road districts and road utility districts created pursuant to Article III, Section 52, of the Texas Constitution, and Section 4B of the Development Corporation Act of 1979 (Article 5190.6, Vernon's Texas Civil Statutes).

Additional specific powers and duties are provided for in the Act, which include the financing of improvement projects and/or services for the benefit of the City. Eminent domain powers are specifically prohibited by the Act. Improvement projects and/or services may be financed in whole or in part by the issuance of bonds.

The Act provides for the method by which the District must petition, provide notice, and hold public hearings prior to the financing of the improvement projects and/or services through assessments.

The Act also provides for the issuance of voter-approved bonded indebtedness to finance improvement projects and/or services. Specific guidelines in the Act provide for the repayment of bonds which might be issued, as well as the use of bond proceeds, available security that can be pledged in issuing the bonds, and refunding capabilities for outstanding bonds.

D. Chapter 380 Economic Development Agreements

Chapter 380, *Miscellaneous Provisions Relating to Municipal Planning and Development*, of the Texas Local Government Code provides the authority to the governing body of a municipality to establish and provide for the administration of one or more programs, including programs to promote state or local economic development and to stimulate business and commercial activity in the municipality. The District has entered into Chapter 380 Economic Development Agreements (the "Agreements") with five large businesses. Each business agreed to establish and maintain an office in the City that generates substantial taxable sales. Each Agreement is for a term of ten years, and will be automatically extended for two additional ten-year periods. The District will remit back to the businesses 100 percent of sales tax revenues through the remainder of the Agreements, including the two additional ten-year terms. Each business is subject to a minimum annual taxable sales amount ranging from \$5 million to \$15 million. Should any business fail to meet that threshold, the District has the option to terminate the Agreement.

The District has entered into a Chapter 380 Economic Development Agreement (the "Agreement") with another business. The business agreed to establish and maintain an office in the City that generates substantial taxable sales. The Agreement shall remain in effect as long as the City Agreement with this business remains in effect. If the taxable sales threshold is met, the District will remit back to the business 50 percent of sales tax revenues collected for that month.

DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2015

The District entered into a Chapter 380 Economic Development Agreement (the “Agreement”) with another business. The Agreement shall remain in effect as long as the City Agreement with this business remains in effect. This business agreed to expend no less than \$8,000,000 on the construction of a new 85,000 gross square-foot building. This business has also agreed to comply with the employment requirements for entire term of the Agreement. This business agreed to generate substantial taxable sales. If the taxable sales threshold is met, the District agreed to remit 50 percent of the sales tax revenues collected for that month.

During the current fiscal year, the District recorded expenditures of \$1,931,246 related to the Agreements noted above.

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REQUIRED SUPPLEMENTARY INFORMATION

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DICKINSON MANAGEMENT DISTRICT NO. 1

A COMPONENT UNIT OF THE CITY OF DICKINSON, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Sales taxes	\$ 2,403,486	\$ 2,403,486	\$ 2,787,143	\$ 383,657
Investment income	-	-	394	394
Total Revenues	2,403,486	2,403,486	2,787,537	384,051
<u>Use of Fund Balance</u>				
Use of beginning fund balance	-	19,497	-	(19,497)
<u>Expenditures</u>				
Economic development:				
Financial services	6,000	6,000	6,000	-
Legal services	5,000	5,000	5,633	(633) *
Legislative services	13,500	13,500	13,500	-
Postage and delivery	500	500	126	374
Insurance expense	1,478	1,478	1,478	-
Audit services	5,500	5,500	5,500	-
Chapter 380 rebates	1,706,475	1,706,475	1,931,246	(224,771) *
Red, white, & bayou sponsorship	25,000	25,000	25,000	-
	1,763,453	1,763,453	1,988,483	(225,030)
Intergovernmental City projects:				
Paul Hopkins Park project	-	24,400	-	24,400
Rain barrell workshop	-	1,200	1,200	-
Expansion of City demolition	35,000	35,000	35,000	-
Survey services	-	5,000	3,400	1,600
Connect CTY service	8,363	8,363	8,363	-
Major ROW mowing service	38,005	38,005	38,005	-
Bus route improvements	20,000	20,000	20,000	-
Fixed route bus service	25,000	25,000	25,000	-
Vehicles/equipment purchases	278,000	278,000	278,000	-
EMS service	224,562	224,562	224,562	-
	628,930	659,530	633,530	26,000
Total Expenditures	2,392,383	2,422,983	2,622,013	(199,030)
Change in Fund Balance	\$ 11,103	\$ -	165,524	\$ 165,524
Beginning fund balance			458,738	
Ending Fund Balance			\$ 624,262	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. * Expenditures exceeded appropriations at the legal level of control.

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**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

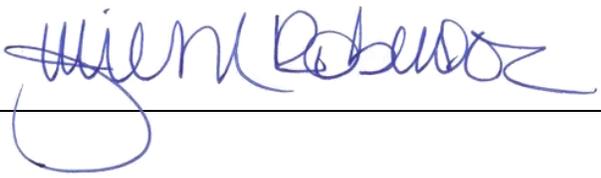
TOPIC:	Conduct A Public Hearing Concerning Proposed Chapter 5, Community Facilities and Services, Of The New Comprehensive Plan Of The City of Dickinson.
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BACKGROUND:	<p>Proposed Chapter 5, Community Facilities and Services sets out an inventory of existing community facilities and services, Future community facilities and services, and Recommendations, Goals, Objectives and Action Items that staff believes are consistent with Council's, the stakeholder group's, and the community's vision for the continued development of existing and new community facilities and services in the City.</p> <p>City Council reviewed the first draft of the Chapter during the April 12, 2016 Workshop meeting, and reviewed a revised draft Chapter during the April 26, 2016 Workshop meeting. During the April 26, 2016 Workshop meeting, staff distributed a revised draft that included Objectives and Action Items that addressed the City's relationship with Dickinson Volunteer Fire Department and the need for appropriate and adequate water and wastewater facilities for all Dickinson residents.</p> <p>Working from the revised draft that was distributed during the meeting, the Council had the following additional revisions, and these revisions have been included in the final version of the Community Facilities and Services Chapter:</p> <ul style="list-style-type: none"> ▪ <u>Inventory of Existing Community Facilities:</u> <ul style="list-style-type: none"> ○ Parks and Recreation Facilities Section – Add the word “the” before Dickinson Community Center in the fifth line of the paragraph. ▪ <u>Future Community Facilities and Services:</u> <ul style="list-style-type: none"> ○ Parks and Recreational Facilities (Parklet) – Add Reference for footnote ▪ Action Item 5.1.5.4 was added and reads “Work with GCWCID #1 to encourage and facilitate the development of systems capable of providing fire protection in an urban environment.” <p>This public hearing meets the requirements of Section 9.01 of the City Charter which requires the Council to hold a public hearing before adopting any chapters or changes to the Comprehensive</p>
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ACTIONS TAKEN

APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	READINGS PASSED <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	OTHER
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**Dickinson City Council
Agenda Item Data Sheet**

Plan.	
RECOMMENDATION: None	
ATTACHMENTS: <ul style="list-style-type: none"> • Proposed Chapter 5, Community Facilities and Services, of New Comprehensive Plan (Redlined) 	
FUNDING ISSUES	<input checked="" type="checkbox"/> Not applicable <input type="checkbox"/> Not budgeted <input type="checkbox"/> Full Amount already budgeted. <input type="checkbox"/> Funds to be transferred from Acct.# - -
SUBMITTING STAFF MEMBER	CITY ADMINISTRATOR APPROVAL
Zachary Meadows, Director of Community Development	

ACTIONS TAKEN		
APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	READINGS PASSED <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	OTHER

Chapter 5 Community Facilities and Services

As Dickinson continues to grow and attract new residents and businesses, the standard of services and facilities that these individuals will interact with play a major part in the continued success of Dickinson. This chapter provides general direction for the development of community facilities necessary or desirable to support changing land use patterns and projected needs of the community. Coordination with other local governments, special districts, school districts and state and federal agencies may provide for multi-purpose facilities and help address concerns of the community.

Inventory of Existing Community Facilities

Dickinson City Hall and Library Complex

The Dickinson City Hall and Library complex is located at 4403 and 4411 State Highway 3, just south of the intersection of State Highway 3 and FM 517, and was completed in 2009. Dickinson City Hall is approximately 22,770 square feet in size and houses the City Council Chambers, Municipal Court, and offices for the City's Administration, Finance, Community Development, Municipal Court, and Fire Marshal Departments. Dickinson City Hall also houses the Galveston County Office for the Texas Alcoholic Beverage Commission. The east end of the City Hall building includes the offices for Galveston County Water Control & Improvement District Number 1 ("GCWCID #1"), the water and sewer provider for the City of Dickinson, and Keep Dickinson Beautiful.

Dickinson Public Library is approximately 12,388 square feet in size and houses a collection of over 40,000 materials ranging from books to movies that may be checked out by Library members as well as historical documents that have been collected by the Dickinson Historical Society. In addition, Dickinson Public Library provides 16 computers for public use, complimentary WiFi, and a Community Room that is used for a variety of events and classes.

The Dickinson City Hall and Dickinson Public Library buildings were built to accommodate future growth of the City and allow City staff to meet the future needs of and provide additional services for the citizens.

Dickinson Police Station

Dickinson Police Station, located at 4000 Liggio Street, was built in 2002 and is approximately 10,227 square feet in size. The Police Station houses all of the City's law enforcement employees, dispatch operations, a jail, and the law enforcement fleet, and serves as the City of Dickinson Emergency Operations Center (EOC).

Dickinson Central Fire Station

Dickinson Central Fire Station, located at 4500 FM 517, was completed in 2007 and is approximately 11,207 square feet in size. The Central Fire Station is the main station for Dickinson Volunteer Fire Department (DVFD), the fire services provider for the City of Dickinson, and houses Dickinson Emergency Medical Services Department (EMS).

Dickinson Public Works (Louis Gill Service Center)

Dickinson Public Works, located at 3120 Deats Road, was completed in 2007 and is approximately 13,006 square feet in size. The Public Works Department is comprised of 3 divisions: Streets, Drainage, and Stormwater Management. This facility also provides a Tire Recycling Program that is operated in conjunction with Galveston County.

Dickinson Historic Railroad Center

Dickinson Historic Railroad Center, located at 218 FM 517, was completed in 2007 and consists of two buildings (formerly the Dickinson Depot and the League City Depot associated with the Galveston Houston & Henderson Railroad) and a gazebo with a total of approximately 3,588 square feet of space. The Dickinson Historic Railroad Center serves as a Visitor Center and houses the City of Dickinson Tourism & Museum Department as well as offices for Dickinson Economic Development Corporation and Dickinson Historical Society. The Historic Railroad Center includes a Community Room that may be rented and is frequently used for events of all kinds including birthday parties, weddings and receptions, a museum exhibit that takes visitors back in time to historic Dickinson, and a gift shop operated by Dickinson Historical Society.

Parks and Recreational Facilities

There are two main parks within the City limits, and both are owned and operated by Galveston County Parks Department: Paul Hopkins Park at 1000A FM 517, and Ray Holbrook Park located at 3000 Owens Drive. Galveston County also owns and operates a public boat ramp for accessing Dickinson Bayou on the north side of Dickinson Bayou and west side of Highway 3 near 48th Street as well as [the](#) Dickinson Community Center at 2714 Highway 3 where a variety of senior programs are offered. Information about the Galveston County Parks and Recreational Facilities may be found at <http://www.galvestoncountytexas.gov/PS/Pages/default.aspx>.

Schools

Dickinson's school-age population is served by Dickinson Independent School District ("DISD") and Santa Fe Independent School District ("SFISD") and includes elementary, middle, and high schools. DISD is approximately 61 square miles in size and includes most of the City of Dickinson, and the areas of Galveston County known as Bacliff and San Leon, and parts of League City and Texas City. SFISD serves the portion of Dickinson that is south of Dickinson Bayou and west of I-45, as well as all of Santa Fe, and parts of League City, LaMarque, and Hitchcock. DISD's Education Support Center located at 2218 FM 517 East houses the District

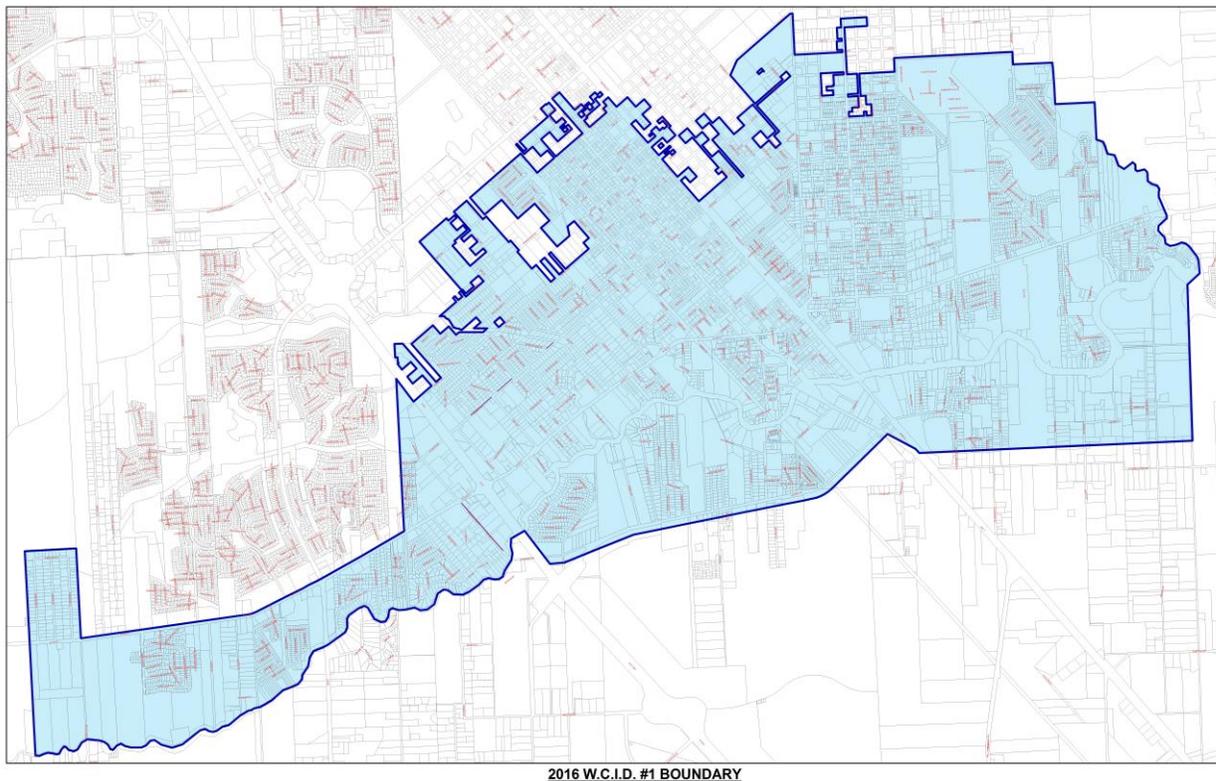
Administration offices. Within the City limits, DISD has Dunbar Elementary School, Barber Middle School, Dickinson High School, Dickinson Continuation Center, and Dickinson Alternative Learning Center. SFISD has no facilities within the City limits at this time.

Inventory of Existing Community Services

Water/Wastewater Management

Water and wastewater (sewer) service in the City of Dickinson is provided by Galveston County Water Control and Improvement District #1 (“GCWCID #1”), and GCWCID #1’s offices are located on the east end of the Dickinson City Hall building. GCWCID #1 is the oldest Water Control & Improvement District in the State of Texas and therefore has primary water rights that serve the City of Dickinson well. GCWCID #1’s boundaries include most of the City limits of the City of Dickinson, with the exception of a portion of the City that is south of Dickinson Bayou and west of Interstate 45, all of the land in Dickinson’s extraterritorial jurisdiction, and sections of land in neighboring cities’ extraterritorial jurisdiction.

Figure 5.1 GCWCID #1 Boundary Map



While a majority of the City limits are included within the GCWCID#1 boundaries, the properties south of Dickinson Bayou and west of Interstate 45 are not within the GCWCID #1 boundaries and are currently on well water and septic systems.

Other Utilities

Texas-New Mexico Power and CenterPoint Electric are the electrical transmission providers within the City of Dickinson. CenterPoint Gas is the natural gas provider. Cable and telephone services are offered by a number of different providers.

Fire Services

Dickinson Volunteer Fire Department (DVFD), established in 1951, provides 24-hour fire services within the City of Dickinson and the boundaries of the GCWCID #1. The main station for DVFD is located at Dickinson Central Fire Station, and a second Fire Station located on the west side of Interstate 45 at 221 West FM 517. The City of Dickinson's Fire Marshal's Office provides investigation services for DVFD incidents.

Emergency Medical Services (EMS)

The City of Dickinson provides emergency medical services throughout the City limits, extraterritorial jurisdiction, and parts of Galveston County adjacent to the City limits. Ambulances are staffed with trained paramedics 24 hours a day operating out of Dickinson Central Fire Station. The Dickinson EMS response area is approximately 15 square miles.

Trash and Recycling

Republic Services is the current provider for all residential and commercial trash and recycling services within the City of Dickinson.

Environment and Natural Resources

The environment is one of Dickinson's most valued assets. The beautiful pine trees and Dickinson Bayou are a major part of what makes Dickinson a unique community in the Houston-Galveston region. Dickinson Bayou offers its residents opportunities for boating, fishing, water skiing, and other recreational activities. In addition to recreational opportunities, Dickinson offers a habitat for various bird species including being a stop on the Great Texas Coastal Birding Trail where enthusiasts can catch glimpses of Red-Shouldered hawks and other eastern woodland birds.

Future Community Facilities and Services

As Dickinson grows, there will be additional services and facilities desired by its residents. The following are facilities and services that may be desirable for Dickinson as the City grows:

Expansion of the Police Station

With the growth in population that is already occurring and an anticipated build out population of just over 35,000, it will be necessary to expand the Police Station. A Needs Assessment for

the Police Department and Police Station is already being developed, and a final report is anticipated in 2016.

Multi-Jurisdictional Facility

The City of Dickinson has identified a need for a small multi-jurisdictional facility to be located west of IH-45 to accommodate the large amount of residential and commercial growth that is occurring and is expected to continue on the west side of Dickinson. The location of the Multi-Jurisdictional Facility as well as the entities and services to be included in such a facility will be determined in the future.

Parks and Recreational Facilities

As Dickinson continues to grow, new residents will require and desire places for recreational activities. Parks are quality-of-life factors that impact whether residents and businesses move to a community. However, the provision of parks and recreation facilities comes with the requirement to operate and maintain these spaces.

Types of Parks

A variety of sizes and types of parks and recreation facilities are recommended to satisfy diverse individual interests, ensure adequate and equal opportunity and ultimately encourage use by all demographics. The following are several types of parks that might be considered in Dickinson:

Parklet - A parklet is a concept focused on introducing public spaces for interaction of pedestrians, typically located in urban areas where open space is lacking. Parklets are used to “benefit local businesses, residents, and visitors by providing unique public spaces that attract customers and foster community conversation”¹ Parklets can be designed to be temporary or permanent and offer a unique way for cities to add additional open space.

Pocket Parks – A pocket park should be used to address specific local recreation needs such as in a small neighborhood or shopping area. Amenities in pocket parks range in variety, but typically include benches, landscaping, playground equipment, and other basic features, and user input should be a primary determinant for the amenities provided. This park type is typically ¼ to 1 acre in size and is privately maintained.

Neighborhood Parks – Neighborhood parks provide facilities and amenities to accommodate use by more than one neighborhood. Ease of access from surrounding neighborhoods, central location, pedestrian linkages, and accommodating both active and passive recreation uses are key

¹ [San Fransisco Planning Department. \(Spring 2015\). San Fransisco Parklet Manuel, Version 2.2. San Fransisco: Pavement to Parks, City of San Fransisco.](#)

concerns when developing a neighborhood park. A neighborhood park may be public or private and range in size from one to two acres.

Community Parks – Community parks are typically the largest park in a park and open space system and are generally five to ten acres in size. Recreation opportunities should be tailored to allow for heavy use by all demographics. Typically, community parks are accessed by automobiles and parking accessibility should reflect as such. Amenities can include covered picnic areas with grills, restrooms, playground equipment, and jogging/exercise/nature trails.

Special Use Parks – Special Use Parks are designed to accommodate specialized recreational activities. These parks look different in every community, but some examples include swimming pools/aquatic centers, skate parks, golf courses, linear parks, and nature reserves. Other alternatives to Special Use Parks are to incorporate designated areas into larger community parks.

Linear Trails or Greenways – The development of greenways to link parks and park components to form an overall system will provide for uninterrupted and safe pedestrian movement between parks and throughout the community. They provide outdoor recreational opportunities and experiences that reflect the requests of the citizens of the City.

Goals, Objectives, and Action Items

Goal 5.1 Provide and maintain City facilities and services that will adequately serve current and future generations.

Objective 5.1.1 Expand the Dickinson Police Station to address current and future space requirements.

Action 5.1.1.1 Complete Police Department Needs Assessment.

Action 5.1.1.2 Determine and implement financing mechanism for needed expansion.

Action 5.1.1.3 Facilitate construction of expansion of Police Station.

Objective 5.1.2 Create a Building Maintenance Plan for all City facilities.

Action 5.1.2.1 Assess current and future building maintenance issues regarding upkeep and preventative measures that will ensure all City facilities are well maintained, safe, clean and presentable to the public, including, but not limited to, carpeting, painting, ceiling tiles, etc.

Action 5.1.2.2 Routinely assess City facility infrastructure, such as HVAC, roof, plumbing and electrical equipment, to avoid costly, and unbudgeted surprises.

Action 5.1.2.3 Evaluate and implement policy and procedures to reduce energy consumption in all City facilities.

Objective 5.1.3 In partnership with Dickinson Volunteer Fire Department, continue to provide appropriate and adequate fire protection and rescue services to all residents of Dickinson.

Action 5.1.3.1 Assist Dickinson Volunteer Fire Department in seeking revenue sources as needed including, but not limited to, applying for various grants.

Action 5.1.3.2 Continue to work cooperatively with Dickinson Volunteer Fire Department.

Objective 5.1.4 Provide adequate parks and recreational facilities and open space to improve quality of life for residents and contribute to storm water mitigation.

Action 5.1.4.1 Evaluate possible acquisition of Galveston County parks located within the City limits, including negotiation and implementation of acquisition as approved by the City Council.

Action 5.1.4.2 Partner with Dickinson Independent School District to develop joint parks, including the pursuit of grant funding for approved projects.

Action 5.1.4.3 Develop a Parks Master Plan to guide park development.

Action 5.1.4.4 Develop a sports complex to include ball fields, tennis courts, a possible swimming pool, concession stand, restrooms, and parking.

Action 5.1.4.5 Establish and implement a Parks and Recreation service within the City organization.

Action 5.1.4.6 Evaluate possible acquisition of and, based on the direction of the City Council, acquire and maintain the Dickinson Cemetery.

Objective 5.1.5 Ensure appropriate and adequate water and wastewater facilities are provided to all residents of Dickinson in an efficient and effective manner.

Action 5.1.5.1 Maintain and continue to build solid working relationship with GCWCID #1.

Action 5.1.5.2 Coordinate with GCWCID #1 to include annual capital improvements to its system in Dickinson.

Action 5.1.5.3 Continue to include GCWCID #1 in the City's quarterly Utility Coordination Meeting to ensure coordination of City and GCWCID #1 capital projects.

Action 5.1.5.4 Work with GCWCID #1 to encourage and facilitate the development of systems capable of providing fire protection in an urban environment.

Objective 5.1.6 Provide and maintain exceptional City services.

Action 5.1.6.1 Continually evaluate and implement innovative ways to improve City services in all City Departments.

Action 5.1.6.2 Continue to encourage staff participation in relevant educational opportunities.

Action 5.1.6.3 Develop and implement a proactive Communications Plan to engage citizens and citizen groups to enable them to effectively become a part of the City's decision making process.

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

TOPIC: Ordinance Number XXX-2016

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, ADOPTING CHAPTER 5, COMMUNITY FACILITIES AND SERVICES, OF THE COMPREHENSIVE PLAN; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AND PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, AND AN EFFECTIVE DATE.

BACKGROUND: **(This is the first of three readings)**

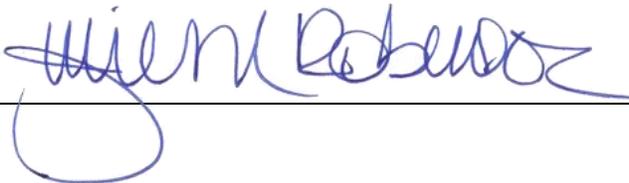
In the previous agenda item, the Council held a public hearing on the Proposed Chapter 5, Community Facilities and Services, of the new Comprehensive Plan. This agenda item formally adopts the Proposed Chapter 5, Community Facilities and Services, as a chapter of the new Comprehensive Plan.

Staff will continue to bring chapters forward as they are completed to facilitate the completion of the Comprehensive Plan.

RECOMMENDATION: Staff recommends approval of the Ordinance.

ATTACHMENTS: • Ordinance Number XXX-2016

FUNDING ISSUES Not applicable
 Not budgeted
 Full Amount already budgeted.
 Funds to be transferred from Acct.# - -

SUBMITTING STAFF MEMBER	CITY ADMINISTRATOR APPROVAL
Zachary Meadows, Director of Community Development	

ACTIONS TAKEN		
APPROVAL	READINGS PASSED	OTHER
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	

ORDINANCE NUMBER XXX-2016

AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, ADOPTING CHAPTER 5, COMMUNITY FACILITIES AND SERVICES, OF THE COMPREHENSIVE PLAN; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AND PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, AND AN EFFECTIVE DATE.

WHEREAS, the City Council has been presented with a proposed Chapter 5, Community Facilities and Services, of the new Comprehensive Plan, a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference, and finds that it provides a framework for planning and guiding continued development of existing and future community facilities and services within the City; and

WHEREAS, the City Council finds that it is in the public interest, health, safety and general welfare to adopt such Chapter 5, Community Facilities and Services, of the Comprehensive Plan.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OAK POINT, TEXAS, THAT:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. Chapter 5, Community Facilities and Services, a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference, is hereby adopted as Chapter 5, Community Facilities and Services, of the Comprehensive Plan of the City of Dickinson.

Section 3. All provisions of the ordinances of the City of Dickinson in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Dickinson not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 4. The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section 6. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it

shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Dickinson, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 7. This Ordinance shall become effective upon final reading and adoption of this Ordinance, in accordance with law.

DULY PASSED AND APPROVED on first reading this the _____ day of May, 2016.

DULY PASSED AND APPROVED on second reading this _____ day of May, 2016.

DULY PASSED, APPROVED, AND ADOPTED on third and final reading this ___ day of _____, 2016.

Julie Masters, Mayor
City of Dickinson, Texas

ATTEST:

Alun W. Thomas, Interim City Secretary
City of Dickinson, Texas

APPROVED AS TO FORM AND CONTENT:

David W. Olson, City Attorney
City of Dickinson, Texas

EXHIBIT “A”

TO

ORDINANCE XXX-2016

Chapter 5 Community Facilities and Services

As Dickinson continues to grow and attract new residents and businesses, the standard of services and facilities that these individuals will interact with play a major part in the continued success of Dickinson. This chapter provides general direction for the development of community facilities necessary or desirable to support changing land use patterns and projected needs of the community. Coordination with other local governments, special districts, school districts and state and federal agencies may provide for multi-purpose facilities and help address concerns of the community.

Inventory of Existing Community Facilities

Dickinson City Hall and Library Complex

The Dickinson City Hall and Library complex is located at 4403 and 4411 State Highway 3, just south of the intersection of State Highway 3 and FM 517, and was completed in 2009. Dickinson City Hall is approximately 22,770 square feet in size and houses the City Council Chambers, Municipal Court, and offices for the City's Administration, Finance, Community Development, Municipal Court, and Fire Marshal Departments. Dickinson City Hall also houses the Galveston County Office for the Texas Alcoholic Beverage Commission. The east end of the City Hall building includes the offices for Galveston County Water Control & Improvement District Number 1 ("GCWCID #1"), the water and sewer provider for the City of Dickinson, and Keep Dickinson Beautiful.

Dickinson Public Library is approximately 12,388 square feet in size and houses a collection of over 40,000 materials ranging from books to movies that may be checked out by Library members as well as historical documents that have been collected by the Dickinson Historical Society. In addition, Dickinson Public Library provides 16 computers for public use, complimentary WiFi, and a Community Room that is used for a variety of events and classes.

The Dickinson City Hall and Dickinson Public Library buildings were built to accommodate future growth of the City and allow City staff to meet the future needs of and provide additional services for the citizens.

Dickinson Police Station

Dickinson Police Station, located at 4000 Liggio Street, was built in 2002 and is approximately 10,227 square feet in size. The Police Station houses all of the City's law enforcement employees, dispatch operations, a jail, and the law enforcement fleet, and serves as the City of Dickinson Emergency Operations Center (EOC).

Dickinson Central Fire Station

Dickinson Central Fire Station, located at 4500 FM 517, was completed in 2007 and is approximately 11,207 square feet in size. The Central Fire Station is the main station for Dickinson Volunteer Fire Department (DVFD), the fire services provider for the City of Dickinson, and houses Dickinson Emergency Medical Services Department (EMS).

Dickinson Public Works (Louis Gill Service Center)

Dickinson Public Works, located at 3120 Deats Road, was completed in 2007 and is approximately 13,006 square feet in size. The Public Works Department is comprised of 3 divisions: Streets, Drainage, and Stormwater Management. This facility also provides a Tire Recycling Program that is operated in conjunction with Galveston County.

Dickinson Historic Railroad Center

Dickinson Historic Railroad Center, located at 218 FM 517, was completed in 2007 and consists of two buildings (formerly the Dickinson Depot and the League City Depot associated with the Galveston Houston & Henderson Railroad) and a gazebo with a total of approximately 3,588 square feet of space. The Dickinson Historic Railroad Center serves as a Visitor Center and houses the City of Dickinson Tourism & Museum Department as well as offices for Dickinson Economic Development Corporation and Dickinson Historical Society. The Historic Railroad Center includes a Community Room that may be rented and is frequently used for events of all kinds including birthday parties, weddings and receptions, a museum exhibit that takes visitors back in time to historic Dickinson, and a gift shop operated by Dickinson Historical Society.

Parks and Recreational Facilities

There are two main parks within the City limits, and both are owned and operated by Galveston County Parks Department: Paul Hopkins Park at 1000A FM 517, and Ray Holbrook Park located at 3000 Owens Drive. Galveston County also owns and operates a public boat ramp for accessing Dickinson Bayou on the north side of Dickinson Bayou and west side of Highway 3 near 48th Street as well as the Dickinson Community Center at 2714 Highway 3 where a variety of senior programs are offered. Information about the Galveston County Parks and Recreational Facilities may be found at <http://www.galvestoncountytexas.gov/PS/Pages/default.aspx>.

Schools

Dickinson's school-age population is served by Dickinson Independent School District ("DISD") and Santa Fe Independent School District ("SFISD") and includes elementary, middle, and high schools. DISD is approximately 61 square miles in size and includes most of the City of Dickinson, and the areas of Galveston County known as Bacliff and San Leon, and parts of League City and Texas City. SFISD serves the portion of Dickinson that is south of Dickinson Bayou and west of I-45, as well as all of Santa Fe, and parts of League City, LaMarque, and Hitchcock. DISD's Education Support Center located at 2218 FM 517 East houses the District

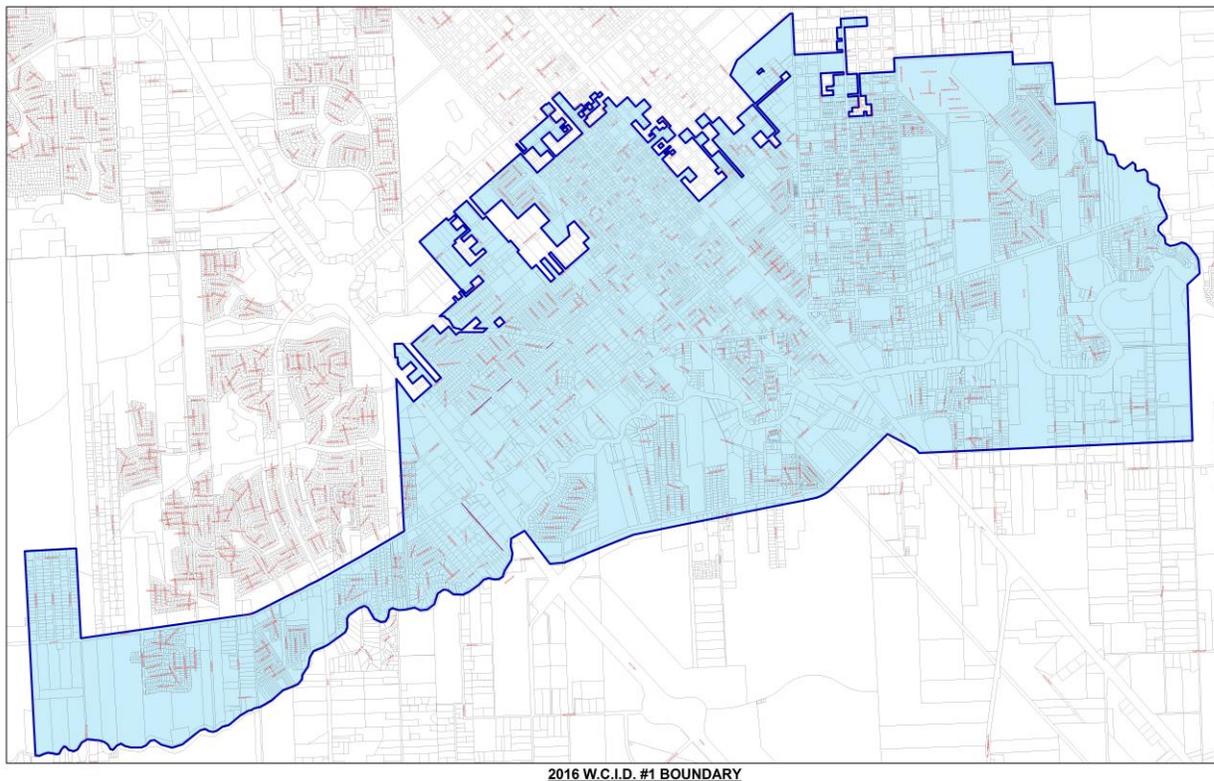
Administration offices. Within the City limits, DISD has Dunbar Elementary School, Barber Middle School, Dickinson High School, Dickinson Continuation Center, and Dickinson Alternative Learning Center. SFISD has no facilities within the City limits at this time.

Inventory of Existing Community Services

Water/Wastewater Management

Water and wastewater (sewer) service in the City of Dickinson is provided by Galveston County Water Control and Improvement District #1 (“GCWCID #1”), and GCWCID #1’s offices are located on the east end of the Dickinson City Hall building. GCWCID #1 is the oldest Water Control & Improvement District in the State of Texas and therefore has primary water rights that serve the City of Dickinson well. GCWCID #1’s boundaries include most of the City limits of the City of Dickinson, with the exception of a portion of the City that is south of Dickinson Bayou and west of Interstate 45, all of the land in Dickinson’s extraterritorial jurisdiction, and sections of land in neighboring cities’ extraterritorial jurisdiction.

Figure 5.1 GCWCID #1 Boundary Map



While a majority of the City limits are included within the GCWCID#1 boundaries, the properties south of Dickinson Bayou and west of Interstate 45 are not within the GCWCID #1 boundaries and are currently on well water and septic systems.

Other Utilities

Texas-New Mexico Power and CenterPoint Electric are the electrical transmission providers within the City of Dickinson. CenterPoint Gas is the natural gas provider. Cable and telephone services are offered by a number of different providers.

Fire Services

Dickinson Volunteer Fire Department (DVFD), established in 1951, provides 24-hour fire services within the City of Dickinson and the boundaries of the GCWCID #1. The main station for DVFD is located at Dickinson Central Fire Station, and a second Fire Station located on the west side of Interstate 45 at 221 West FM 517. The City of Dickinson's Fire Marshal's Office provides investigation services for DVFD incidents.

Emergency Medical Services (EMS)

The City of Dickinson provides emergency medical services throughout the City limits, extraterritorial jurisdiction, and parts of Galveston County adjacent to the City limits. Ambulances are staffed with trained paramedics 24 hours a day operating out of Dickinson Central Fire Station. The Dickinson EMS response area is approximately 15 square miles.

Trash and Recycling

Republic Services is the current provider for all residential and commercial trash and recycling services within the City of Dickinson.

Environment and Natural Resources

The environment is one of Dickinson's most valued assets. The beautiful pine trees and Dickinson Bayou are a major part of what makes Dickinson a unique community in the Houston-Galveston region. Dickinson Bayou offers its residents opportunities for boating, fishing, water skiing, and other recreational activities. In addition to recreational opportunities, Dickinson offers a habitat for various bird species including being a stop on the Great Texas Coastal Birding Trail where enthusiasts can catch glimpses of Red-Shouldered hawks and other eastern woodland birds.

Future Community Facilities and Services

As Dickinson grows, there will be additional services and facilities desired by its residents. The following are facilities and services that may be desirable for Dickinson as the City grows:

Expansion of the Police Station

With the growth in population that is already occurring and an anticipated build out population of just over 35,000, it will be necessary to expand the Police Station. A Needs Assessment for

the Police Department and Police Station is already being developed, and a final report is anticipated in 2016.

Multi-Jurisdictional Facility

The City of Dickinson has identified a need for a small multi-jurisdictional facility to be located west of IH-45 to accommodate the large amount of residential and commercial growth that is occurring and is expected to continue on the west side of Dickinson. The location of the Multi-Jurisdictional Facility as well as the entities and services to be included in such a facility will be determined in the future.

Parks and Recreational Facilities

As Dickinson continues to grow, new residents will require and desire places for recreational activities. Parks are quality-of-life factors that impact whether residents and businesses move to a community. However, the provision of parks and recreation facilities comes with the requirement to operate and maintain these spaces.

Types of Parks

A variety of sizes and types of parks and recreation facilities are recommended to satisfy diverse individual interests, ensure adequate and equal opportunity and ultimately encourage use by all demographics. The following are several types of parks that might be considered in Dickinson:

Parklet - A parklet is a concept focused on introducing public spaces for interaction of pedestrians, typically located in urban areas where open space is lacking. Parklets are used to “benefit local businesses, residents, and visitors by providing unique public spaces that attract customers and foster community conversation”¹ Parklets can be designed to be temporary or permanent and offer a unique way for cities to add additional open space.

Pocket Parks – A pocket park should be used to address specific local recreation needs such as in a small neighborhood or shopping area. Amenities in pocket parks range in variety, but typically include benches, landscaping, playground equipment, and other basic features, and user input should be a primary determinant for the amenities provided. This park type is typically ¼ to 1 acre in size and is privately maintained.

Neighborhood Parks – Neighborhood parks provide facilities and amenities to accommodate use by more than one neighborhood. Ease of access from surrounding neighborhoods, central location, pedestrian linkages, and accommodating both active and passive recreation uses are key

¹ San Francisco Planning Department. (Spring 2015). *San Francisco Parklet Manuel, Version 2.2*. San Francisco: Pavement to Parks, City of San Francisco.

concerns when developing a neighborhood park. A neighborhood park may be public or private and range in size from one to two acres.

Community Parks – Community parks are typically the largest park in a park and open space system and are generally five to ten acres in size. Recreation opportunities should be tailored to allow for heavy use by all demographics. Typically, community parks are accessed by automobiles and parking accessibility should reflect as such. Amenities can include covered picnic areas with grills, restrooms, playground equipment, and jogging/exercise/nature trails.

Special Use Parks – Special Use Parks are designed to accommodate specialized recreational activities. These parks look different in every community, but some examples include swimming pools/aquatic centers, skate parks, golf courses, linear parks, and nature reserves. Other alternatives to Special Use Parks are to incorporate designated areas into larger community parks.

Linear Trails or Greenways – The development of greenways to link parks and park components to form an overall system will provide for uninterrupted and safe pedestrian movement between parks and throughout the community. They provide outdoor recreational opportunities and experiences that reflect the requests of the citizens of the City.

Goals, Objectives, and Action Items

Goal 5.1 Provide and maintain City facilities and services that will adequately serve current and future generations.

Objective 5.1.1 Expand the Dickinson Police Station to address current and future space requirements.

Action 5.1.1.1 Complete Police Department Needs Assessment.

Action 5.1.1.2 Determine and implement financing mechanism for needed expansion.

Action 5.1.1.3 Facilitate construction of expansion of Police Station.

Objective 5.1.2 Create a Building Maintenance Plan for all City facilities.

Action 5.1.2.1 Assess current and future building maintenance issues regarding upkeep and preventative measures that will ensure all City facilities are well maintained, safe, clean and presentable to the public, including, but not limited to, carpeting, painting, ceiling tiles, etc.

Action 5.1.2.2 Routinely assess City facility infrastructure, such as HVAC, roof, plumbing and electrical equipment, to avoid costly, and unbudgeted surprises.

Action 5.1.2.3 Evaluate and implement policy and procedures to reduce energy consumption in all City facilities.

Objective 5.1.3 In partnership with Dickinson Volunteer Fire Department, continue to provide appropriate and adequate fire protection and rescue services to all residents of Dickinson.

Action 5.1.3.1 Assist Dickinson Volunteer Fire Department in seeking revenue sources as needed including, but not limited to, applying for various grants.

Action 5.1.3.2 Continue to work cooperatively with Dickinson Volunteer Fire Department.

Objective 5.1.4 Provide adequate parks and recreational facilities and open space to improve quality of life for residents and contribute to storm water mitigation.

Action 5.1.4.1 Evaluate possible acquisition of Galveston County parks located within the City limits, including negotiation and implementation of acquisition as approved by the City Council.

Action 5.1.4.2 Partner with Dickinson Independent School District to develop joint parks, including the pursuit of grant funding for approved projects.

Action 5.1.4.3 Develop a Parks Master Plan to guide park development.

Action 5.1.4.4 Develop a sports complex to include ball fields, tennis courts, a possible swimming pool, concession stand, restrooms, and parking.

Action 5.1.4.5 Establish and implement a Parks and Recreation service within the City organization.

Action 5.1.4.6 Evaluate possible acquisition of and, based on the direction of the City Council, acquire and maintain the Dickinson Cemetery.

Objective 5.1.5 Ensure appropriate and adequate water and wastewater facilities are provided to all residents of Dickinson in an efficient and effective manner.

Action 5.1.5.1 Maintain and continue to build solid working relationship with GCWCID #1.

Action 5.1.5.2 Coordinate with GCWCID #1 to include annual capital improvements to its system in Dickinson.

Action 5.1.5.3 Continue to include GCWCID #1 in the City's quarterly Utility Coordination Meeting to ensure coordination of City and GCWCID #1 capital projects.

Action 5.1.5.4 Work with GCWCID #1 to encourage and facilitate the development of systems capable of providing fire protection in an urban environment.

Objective 5.1.6 Provide and maintain exceptional City services.

Action 5.1.6.1 Continually evaluate and implement innovative ways to improve City services in all City Departments.

Action 5.1.6.2 Continue to encourage staff participation in relevant educational opportunities.

Action 5.1.6.3 Develop and implement a proactive Communications Plan to engage citizens and citizen groups to enable them to effectively become a part of the City's decision making process.

**Dickinson City Council
Agenda Item Data Sheet**

MEETING DATE May 10, 2016

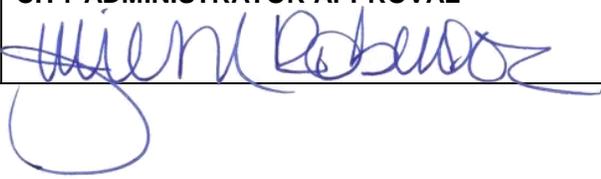
TOPIC:	Briefing and Discussion Concerning Proposed Budget Calendar and Budget Process for Fiscal Year 2016-2017.
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BACKGROUND:	Provided with this agenda item is the proposed Budget Calendar for Fiscal Year 2016-2017 for the Council's review and consideration. Staff proposes to utilize the same budget process that has been used in the past few years.
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RECOMMENDATION:	None
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ATTACHMENTS:	<ul style="list-style-type: none"> • Proposed Budget Calendar for Fiscal Year 2016-2017 • Proposed Budget Process for Fiscal Year 2016-2017
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FUNDING ISSUES	<input checked="" type="checkbox"/> Not applicable <input type="checkbox"/> Not budgeted <input type="checkbox"/> Full Amount already budgeted. <input type="checkbox"/> Funds to be transferred from Acct.# - -
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SUBMITTING STAFF MEMBER Stephanie Russell, Administrative Services Manager	CITY ADMINISTRATOR APPROVAL 
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ACTIONS TAKEN		
APPROVAL	READINGS PASSED	OTHER
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd	

DIVIDER PAGE



FY2016-2017 Budget Calendar

Regularly Scheduled Council Meeting

Special Council Meeting

	SUN	MON	TUES	WED	THURS	FRI	SAT
MAY	1	2	3	4	5	6	7
	8	9	10 Budget Calendar Presented	11	12 Departmental Goals & Obj. Due	13	14
	15	16	17	18	19	20	21
	22	23	24 Review Budget Assumptions	25	26 Department Budgets & Unfunded Supplemental Requests Due	27	28
	29	30	31	1	2	3	4
June	5	6	7	8	9	10	11
	<i>Dept. meetings regarding Unfunded Supplemental Requests as necessary.</i>						
	12	13	14 Budget Workshop	15	16	17	18
	19	20	21	22	23	24	25
26	27	28 Budget Workshop	29	30	1	2	
July	3	4	5	6	7	8	9
	10	11	12 Budget Workshop	13	14	15	16
	17	18	19	20	21	22	23
	24	25 Deadline to Certify Appraisal	26 Proposed Budget Presented	27	28	29	30



FY2016-2017 Budget Calendar

Regularly Scheduled Council Meeting

Special Council Meeting

	SUN	MON	TUES	WED	THURS	FRI	SAT
	31	1	2	3	4	5 Publish Effective & Rollback Tax Rates	6
August	7	8	9 Budget Workshop Approve Certified Roll, Effective, Rollback, & Proposed Tax Rates	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23 1st Public Hearing on Tax Rate	24	25	26	27
	28	29	30 2nd Public Hearing on Tax Rate	31	1 Publish Notice of Public Hearing on Proposed Budget	2	3
September	4	5	6	7	8	9	10
	11	12	13 Adopt Budget & Tax Rate ***Attendance is Imperative***	14	15	16	17
	18	19	20	21	22	23	24
October	25	26	27	28	29	30	1 Start New Fiscal Year

DIVIDER PAGE



BUDGET PROCESS

FISCAL YEAR 2016-2017

April 14	Initial Budget Meeting with Department Heads: Mission, Goals & Objectives
May 10	Proposed Budget Calendar Presented to Council
May 12	Department Mission, Goals & Objectives Due
May 24	Budget Assumptions Reviewed with Council
May 26	Departmental Budgets and Unfunded Supplemental Requests Due
June 6-10	Departmental Meetings regarding Unfunded Supplemental Requests (As Necessary)
June 14	Budget Workshop with City Council
June 28	Budget Workshop with City Council (As Necessary)
July 12	Budget Workshop with City Council (As Necessary)
<i>July 25</i>	<i>Deadline for chief appraiser to certify appraisal roll (Sec. 26.01).</i>
July 26	Mayor & City Administrator Present Proposed Budget Proposed Budget Posted On the Web and Filed With City Secretary <i>City Charter, Article 7.02 (On or before the first day of the eleventh month of the fiscal year)</i> <i>Local Govt. Code §102.005 (Must be filed before the 30th day before tax rate adopted)</i>
<i>Aug 5</i>	<i>Publication of Effective & Rollback Tax Rate, Statement & Schedules</i> <i>Property Tax Code §26.04(e)</i>
Aug 9	Budget Workshop with City Council to Review Revised Proposed Budget & Proposed Tax Rate (As Needed) Approve Certified Appraisal Roll Acceptance of Effective and Rollback Tax Rates Establish Proposed Tax Rate; Take Record Vote and Schedule Public Hearings On and Adoption Date for Budget and Tax Rate

Publish Notice of Public Hearings on Tax Increase
(Only applies if tax rate will exceed the lower of the rollback rate or effective tax rate)
Property Tax Code §26.05 (d)
Property Tax Code §26.06(a) (no less than 7 days notice before hearing on tax rate increase - quarter page notice in newspaper, on TV and website)

Continuous Internet Notice of Tax Rate Hearings Begins
(Only applies if tax rate will exceed the lower of the rollback rate or effective tax rate)
Property Tax Code §26.06(c)

Aug 19 72-hour notice for first public meeting (*Open Meetings Notice*)

Aug 23 First Public Hearing on Proposed Tax Rate
(Only applies if tax rate will exceed the lower of the rollback rate or effective tax rate)

Schedule and Announce Second Public Hearing If Necessary
Property Tax Code §26.06 (a) & (e) (at least 3 days before 2nd hearing)

Aug 26 72-hour notice for second public hearing (*Open Meetings Notice*)

Aug 30 Second Public Hearing on Proposed Tax Rate
(Schedule and announce meeting to adopt tax rate)
Property Tax Code §26.06(a) and (e) (no more than 14 days before adoption of tax rate)
(NOTE: This is a Special Council Meeting on Tuesday @ 6:00 PM)

Sep 1 Publish Notice of Vote on Tax Rate
Property Tax Code §26.06(d) (at least 7 days before the meeting)

Publish Notice of Public Hearing on Proposed Budget
Local Govt. Code §102.0065 (no later than 10 days or earlier than 30 days before budget hearing)

Sept 9 72-hour notice for meeting to adopt tax rate (*Open Meetings Notice*)

Sept 13 Council Holds Public Hearing On Proposed Budget and Tax Rate
Local Govt. Code §102.006(b)

Council Adopts Budget and Sets Tax Rate
(Separate actions with budget being adopted prior to tax rate)
Local Govt. Code §102.007 (Adopt by Sept. 30 or within 60 days of receiving certified appraisal roll, whichever is later)
Property Tax Code §26.05
City Charter, Article 7.05 (Adopt 10 days prior to beginning of next fiscal year)

Adopted Budget Filed With City Secretary and Galveston County Clerk
Local Govt. Code §102.009(d)

Sept 20-30 Filing and Distribution of Adopted Budget

Oct 1 Begin New Fiscal Year

EXECUTIVE SESSION

RECESS TIME: _____

RECONVENE

TIME: _____

ADJOURN

TIME: _____

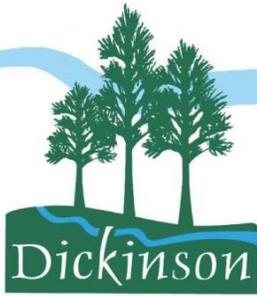
MOTION: _____

SECOND: _____

VOTE _____

FYI

STAFF REPORTS



MEMORANDUM

TO: Honorable Mayor and Council Members

FROM: Stephanie Russell, Administrative Services Manager *sm*

CC: Julie M. Robinson, City Administrator *JMR*

DATE: May 2, 2016

SUBJECT: Administrative Services Staff Report – April 2016

NEW PROJECTS

Certified Government Finance Officer – Administrative Services Manager Stephanie Russell has begun the process of becoming a Certified Government Finance Officer (“CGFO”) with the Government Finance Officers Association of Texas (“GFOAT”). The CGFO program is designed to establish a threshold of knowledge about a broad array of government finance topics and terminology determined by a combination of experience and tests. On April 17, 2016, Ms. Russell completed and passed her first of three exams towards this certification. Ms. Russell intends to take her second exam in October.

City Secretary Interviews – On April 11, City Administrator Julie Robinson, Council Member William King, Administrative Services Manager Stephanie Russell, and Lee Woodward (City Secretary, City of Huntsville) conducted interviews for the City Secretary position. Following the interviews, Mayor Masters met with the top three candidates. It is anticipated that Mayor Masters will make a recommendation to the Council on May 10, 2016.

Communications Plan – City Administrator Julie Robinson and Interim City Secretary Alun Thomas have begun the process of creating a centralized communications calendar and communications plan for the City. City events, projects, holidays, and required notices from all departments will be added to the communications calendar. A communications plan will then be created for each calendar item so as to more effectively utilize and coordinate the many information outlets at the City’s disposal.

Competitive Sealed Bid for Lime Slurry – On March 30th, the City advertised a Competitive Sealed Bid for an annual contract for Lime Slurry. No submissions were received by the deadline of April 14, 2016; therefore, Administrative Services staff is working with the Public Works Department to revise and re-bid the contract.

Fair Housing Work Group – City Administrator Julie Robinson, Administrative Services Manager Stephanie Russell, and Interim City Secretary Alun Thomas participated in the annual meeting for the Fair Housing Work Group on April 14, 2016.

FY16-17 Budget Preparation – Department Heads met on April 14, 2016 to discuss development of departmental Mission, Goals, and Objectives to include in the FY16-17 Budget. These will aid in the planning process and meet criteria for GFOA's Budget Awards Program. Additionally, City Administrator Julie Robinson and Administrative Services Manager Stephanie Russell drafted a proposed budget calendar in preparation for the FY 2016 – 2017 Budget process. The calendar and process will be reviewed with Council during the May 10 Council Meeting.

Good Government Day – On April 13, the Mayor, City Administrator, and Department Heads welcomed students from Dickinson High School for Good Government Day. The students shadowed Department Heads for the first half of the day and then held a mock Council Meeting for staff that was subsequently re-enacted for the Dickinson Rotary Club.

Grant Reporting – Administrative Services Coordinator Kathryn Shannahan submitted second quarter financial reports for the Emergency Management Performance Grant (EMPG) and Victims of Crime Acts (VOCA) grants.

Public Improvement District (“PID”) #1 Payment – Administrative Services Coordinator Kathryn Shannahan prepared and processed the biannual payment due to PID #1. The next payment is due in September.

Quarterly Financials – During the month of April, Administrative Services staff worked to close the books for the second quarter of FY16. Final revenues for the period will continue to be accounted for in early May and the Quarterly Investment and Financial Report will be presented to Council the second meeting in May.

Texas City Management Association Meeting – On Friday, April 29, 2016 City Administrator Julie Robinson, Administrative Services Manager Stephanie Russell, and Interim City Secretary Alun Thomas hosted the Texas City Management Association Region 6 Chapter at the Historic Railroad Depot.

Presentation At Texas Library Association Annual Conference – On April 20, 2016, City Administrator Julie Robinson participated in a panel at the Texas Library Association Annual Conference on Communicating and Proving Your Worth. The panel discussion addressed how Department Heads could effectively present the needs and

accomplishments of their Department to City Administrators/Managers and Elected Officials.

Training Events – Interim City Secretary Alun Thomas completed an online class hosted by the Texas State Library and Archives Commission regarding the storage and preservation of paper records.

Administrative Services Manager Stephanie Russell attended the GFOAT Spring Conference on April 18, 2016 in Austin.

City Administrator Julie Robinson, Administrative Services Manager Stephanie Russell, Interim City Secretary Alun Thomas, along with several other staff members across several departments, continued to participate in the six part series webinar through ICMA entitled “Effective Supervisory Practices.”

ONGOING/COMPLETED PROJECTS

2016 Red, White & Bayou – On April 7, staff held a planning coordination meeting in preparation for the 2016 event. Additionally, staff worked on event logistics throughout the month. So far, 87 presale tickets have been sold and 98 non-food and 26 food vendors have registered.

Animal Services – City Administrator Julie Robinson and Administrative Services Manager Stephanie Russell continued to work with the Cities of Santa Fe and Clear Lake Shores to address issues related to Animal Services in March. Mrs. Robinson and City Attorney David Olson continued to work through the process of formalizing Bayou Animal Services, including the implementation of the Local Government Corporation for the service which was approved by Council during the February 23, 2016 Council meeting. Until Bayou Animal Services is formalized, all finances are currently being centralized through the City of Dickinson. In March, Mrs. Robinson continued to work with Patrick Restivo on a lease for the facility at 3811 Dickinson Avenue that will run from March through September of 2016 to allow for the continued use of that facility for the animal shelter and to house Bayou Animal Services. This agreement was executed at the end of March and was ratified by Council on April 12. Beginning in May, the Cities and Mr. Restivo will be negotiating either a long-term lease or lease-purchase agreement. During the month of April, Bayou Animal Services responded to 82 Calls for Service and 66 impoundments for the City of Dickinson. Additionally, the shelter had 45 adoptions and 8 euthanasias.

Asset Management Program – Interim City Secretary Alun Thomas has completed the asset inventory for the Community Development department, and with City Administrator Julie Robinson has taken the asset inventory for Finance and Administration. Finance and Administration will have their items tagged this month, along with inventory being taken and tagged in the Municipal Court. The City-wide

inventory for the Asset Management Program is on track to be completed by the end of August 2016. Management Intern Paul O'Brien is also assisting with this project.

Comprehensive Plan – City Administrator Julie Robinson and Director of Community Development Zach Meadows workshopped the Community Facilities and Services Chapter on April 12 and April 26, 2016. This Chapter will be brought forward for approval in May. The final chapter of the Comprehensive Plan, Land Use, will be workshopped in May.

Drainage Utility Billing Implementation – After extensive evaluation of the myGov software, Interim City Secretary Alun Thomas determined that different software would be needed in order to allow account holders to search for their bill by address and provide a line item for donations to the Dickinson Volunteer Fire Department and EMS as was previously available on the water bill. Staff is currently working with STW, the City's financial software provider to implement a new module of the software system in time for the 2017 billing cycle; however, myGov will need to be used for the 2016 bills. The new module will include other City fees that are collected. Staff anticipates that the 2016 drainage bills will be mailed out by mid-May.

Economic Development Projects – City Administrator Julie Robinson and Economic Development Coordinator Angela Forbes have been working with a number of businesses looking to locate and/or relocate in Dickinson and have been fielding numerous calls about possible projects for the different tracts owned by DEDC and the City.

Emergency Management Plan Revisions – During the month of April, City Administrator Julie Robinson finalized revisions to the Legal Annex of the City's Emergency Management Plan and submitted those revisions to the City Attorney for review. Mrs. Robinson also reviewed and began revisions to the Donations Management Annex of the Comprehensive Plan. Due to the extensive amount of work that needs to be done on the Donations Management Annex, Mrs. Robinson will be working with Angela Forbes, Economic Development Coordinator, and staff member who will have primary responsibility for the Annex to complete the revisions.

Public Information Requests – During the month of April, Interim City Secretary Alun Thomas received 33 Public Information Requests. Additionally, Mr. Thomas continues to add monthly building reports, which are consistently requested on a monthly basis by multiple requestors, to the City's website for ease of access: <http://www.ci.dickinson.tx.us/567/Monthly-Building-Reports>. Mr. Thomas is now working on updating and improving the City's Public Information Request form to reduce the time and effort that it takes to submit a request to the City.

RFP for Construction Management and Inspection Services – On March 9, 2016, the City issued Request for Proposals #1603-04 for Construction Management & Inspection Services. Submissions were opened on March 23, 2016, and Council

awarded the contract on April 12, 2016. Administration of the contract has been turned over to Public Works.

Street Prioritization Program – Council provided direction on a quote for a Pavement Management Assessment during the February 9, 2016 meeting. Subsequently, staff worked with the consultant to confirm the number of linear feet included in the quote, ultimately bringing down the cost. During the March 22, 2016 Regular Council Meeting, Council approved a contract with Data Transfer Solutions, LLC (DTS) for Pavement Assessment Services. DTS will begin collecting data in May and have a final deliverable late this summer. Administration of the contract has been turned over to Public Works.

Transition of Solid Waste Services – Mrs. Robinson and Mr. Thomas continue to meet with Republic Services to discuss issues that the company is having collecting charges due on past due accounts. At the beginning of March, 2016 Republic Services had over 900 customers within the city limits that have never paid a single Republic Services bill since the company began providing the service in March of 2015. Republic Services sent notices of service interruption on a one-route-per-week basis for each of the four routes that service the city. The first notices were mailed on February 26, 2016, with services being terminated to those accounts effective Monday, February 29, 2016. The City is coordinating with Republic Services' efforts to address code violations that result from termination of trash service, and on April 8 sent the last of the 804 total letters of violations to residents. On April 25, 2016 City Administrator Julie Robinson and Interim City Secretary Alun Thomas participated in a meeting with Republic Services and WCID#1 regarding the status of the service terminations.

Transparency Stars Program – The Texas Comptroller of Public Accounts has announced a new program, Transparency Stars, which recognizes local governments that go above and beyond in their transparency efforts. To begin the process of establishing the City's eligibility, staff will be adding reader-friendly financial data to the City's website. In April, new charts were added to the City's Budget page.

Year End Closing – During the month of April, the City's auditors completed the final audit for FY2014-2015. The final audit and Comprehensive Annual Financial Report will be presented to Council during the May 10 meeting.



Derek Hunt
EMS Director

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Email: dhunt@ci.dickinson.tx.us

TO: Honorable Mayor and City Council Members
FROM: Derek Hunt, EMS Director
DATE: May 1, 2016
SUBJECT: Monthly Report for April 2016

Monthly Overview:

- Staff took delivery of Ferno iNX powered stretcher. Staff will begin training on the operation of this stretcher and the ambulance will be sent to Frazer for installation of the hardware.
- Staff attended the annual College of the Mainland EMS Program Stakeholder's Meeting. This meeting allows leaders of the local EMS services to provide input on the EMS Program and see any new changes that are taking place.
- Staff continues to interview for part-time positions and work on recruiting for the single full-time position open.
- May 15th – 21st is the 42nd Annual EMS Week – This year's theme is EMS Strong: Called to Care

In 1973, President Gerald Ford authorized EMS Week to celebrate EMS practitioners and the important work they do in our nation's communities. Back then, EMS was a new profession, and EMS practitioners had only just started to be recognized as a critical component of emergency medicine and the public health safety net.

A lot has changed since then. EMS is now firmly established as an essential public function and a vital component of the medical care continuum. On any given day, EMS practitioners help save lives by responding to medical emergencies, including heart attack, difficulty breathing, a fall or accident, drowning, cardiac arrest, stroke, drug overdose or acute illness. EMS may provide both basic and advanced medical care at the scene of an emergency and enroute to a hospital. EMS practitioners care for their patients' medical needs and show caring and compassion to their patients in their most difficult moments.

With the development of mobile integrated healthcare and community paramedicine, EMS is also increasingly a valued participant in achieving the nation's overall healthcare goals of improved patient health and lowered costs.

EMS Training:

- Staff has begun the process of acquiring a Continuing Education Program Number from the Texas Department of State Health Services. This will allow our service to issue state approved continuing education credits for educational courses hosted for our staff in-house but also for surrounding EMS agencies.





Irma Rivera

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To: Honorable Mayor and City Council
From: Irma Rivera, Court Administrator
CC: Julie Robinson, City Administrator
Date: 5/5/2016
Re: Staff Report for April 2016

Court calendar for May 2016 as follows:

May 2nd Jury Trial
May 4th and 9th, Arraignment Hearing @ 2:00 p.m.
May 9th Attorney Pre-Trial Hearing @ 1:00 p.m.
May 23rd Non-Att. & Juvenile Hearing @ 2:00 p.m.
May 25th Bench Trial Hearing @ 3:00 p.m.

- Court Administrator Irma Rivera will be attending a Court Administrators Seminar in Corpus Christi from June 5 through June 7.
- The Dickinson Municipal Court welcomed Tammie Perez as the newest member of the court team. Tammie has been with the court as a contract employee from Action Personnel since December 1, 2015, and the Court is happy to have her join the City team permanently.
- The last day of school for Dickinson Independent School District is Thursday, June 2, 2016, so please watch out for additional drivers joining our commute.

**2014 Dickinson Municipal Court
Filed Cases**

2016 DICKINSON MUNICIPAL COURT ACTIVITY REPORT

CASES FILED	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	2015 Total	2014 Total
Police Department	392	520	428	489									1,829	4,788	4,999
Municipal Court	35	39	68	71									213	830	697
Code Enforcement	1	2	17	9									29	11	22
Fire Marshal	1	1											2	35	18
Animal Control														17	48
Transferred Out														0	48
Reserve Officer														0	0
Texas Department of Public Safety	19	5	5	6									35	72	29
TOTAL FILED VIOLATIONS	448	567	518	575	0	0	0	0	0	0	0	0	2,108	5,753	5,861

WARRANTS ISSUED	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	2015 Total	2014 Total
Police Department	99	156	139	199									593	2,069	1,479
Municipal Court	55	71	73	96									295	1,175	930
Code Enforcement	0												0	4	5
Fire Marshal	0			1									1	5	3
Animal Control	0												0	21	30
Transferred Out	5	4	2	7									18	85	194
Reserve Officer														0	3
Texas Department of Public Safety	4	2	4	2									12	36	13
TOTAL WARRANTS ISSUED	163	233	218	305	0	0	0	0	0	0	0	0	919	3,395	2,657

WARRANTS CLEARED	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	2015 Total	2014 Total
Police Department	105	137	158	93									493	1,596	1,181
Municipal Court	81	92	97	55									325	1,066	899
Fire Marshal	0		2										2	2	5
Code Enforcement	0												0	3	8
Animal Control	0	0											0	24	74
Transferred Out	18	32	32	9									91	292	477
Reserve Officer	1	0	2										3	0	9
Texas Department of Public Safety	0	1	4										5	28	21
TOTAL WARRANTS CLEARED	205	262	295	157	0	0	0	0	0	0	0	0	919	3,011	2,674

To: Mayor & Council Members

From: Chief Ron Morales

Date: May 3, 2016

Re: April News

Administrative Services

- Continuing to review applications for a replacement full-time dispatcher.
- Attended the Chief's GRID meeting at League City Police Department to discuss the Sungard OSSI software and budgetary impacts for FY 2017.
- Developed the Mission, Goals, Objectives and Achievements for Police & Emergency Management.
- Ordered two (2) replacement Pan-Tilt-Zoom (PTZ) cameras for exterior surveillance at the Police Station.
- Communications Supervisor Vernita Rawls received the 2016 Silent Hero award at the NENA conference held at the Galveston Island Convention Center.
- Chief Morales was named to the San Jacinto College Advisory Board and attended his first meeting on Tuesday, April 26th.

Patrol Division

- The Dickinson Police Department began a "Good Driver" program which acknowledges safe and courteous drivers. One of the stops was posted on Facebook on Wednesday, April 27th and as of Friday, the 29th at noon, the post had received 63,000 views, had been shared over 800 times, received over 1,400 "likes" and had reached 140,000 people.
- Officers investigated an attempted "Burglary of a Building" in the 2100 block of Holly Dr. A male subject was in the process of cutting the lock off of a storage shed when confronted by the building owner. The owner, who had called police, drew his personal weapon on the suspect in an attempt to make a citizen's arrest. The suspect turned to run and the building owner fired a shot which missed. The suspect continued fleeing on foot, dropping a ball cap and the lock cutters. The investigation is on-going.
- An 11 year old male exposed himself to his grandparents at the Pine Forest Apartments. The juvenile was taken into custody for "Indecent Exposure" and referred to Juvenile Detention.

Criminal Investigation Division

- Det. Cromie presented Sexual Assault Investigation Training to the Angleton Police Department on April 4 and April 21.
- Participated in a “Buy Bust” with DEA which led to one arrest.
- Presented a class on Criminal Investigations to DCPA class 26.

Crime Prevention & Community Policing

- COPS members assisted with the Little League Parade.
- Gave a presentation on “Stranger Danger” to the children of the Faith Lutheran Church School.
- Gave a presentation to the Region 1 Meeting at Holy Trinity.
- The DCPAAA had their executive board meeting at the PD.
- Participated in Special Kids Day at the Rodeo in Hitchcock.
- Participated in School Days at the Rodeo in Hitchcock.
- Gave a presentation to the Colonial Estates Home Owners Association.
- The DCPAAA had their General Meeting. DDCPAAA Member Tony Emmite was named Member of the Month.
- Gave a presentation to the Bayou Lakes Subdivision Home Owners Association.

VOCA Grant Activities

- Assisted 50 Families (total of 51 victims served).
- Contacted 50 victims by mail; 51 by phone; held no personal visits.

Information Technology

- Developed the Mission, Goals, Objectives and Achievements for Information Technology.
- Assisted Dickinson Economic Development Corporation with ordering a new computer workstation for the Economic Development Coordinator.



2016 Dickinson Police Department Crime and Traffic Report

Criminal Activity	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	2015 Total	2014 Total
Criminal Homicide - Negligent Manslaughter	0	0	0	0									0	0	0
Forcible Rape	0	4	3	4									11	10	8
Robbery	2	0	1	0									3	17	14
Aggravated Assault	3	2	5	3									13	16	32
Assault	21	26	32	30									109	327	264
Assault on Peace Officer	0	0	0	0									0	3	1
Burglary	11	3	5	6									25	104	121
Larceny/Theft	33	31	29	28									121	322	373
Motor Vehicle Theft	3	2	3	1									9	39	31
Arson	1	0	0	0									1	2	1
Total Reportable Offenses	73	68	78	72									291	838	843
Total Calls Received and Dispatched	1,911	1,799	1,813	1,853									7,376	24,228	46,441
Total Cases Cleared by Arrests	8	11	17	15									51	167	218
Total Arrests (Adult)	127	119	138	138									522	1,380	1,139
Total Adult Felony Arrests	12	2	4	6									24	77	120
Total Arrests (Juvenile)	1	0	4	2									7	13	26
Total Juvenile Felony Arrests	1	0	2	1									4	0	6
Total Value of Vehicles Stolen	\$45,000	\$97,000	\$15,000	\$20,000									\$177,000	\$427,501	\$368,300
Total Value of all other Property Stolen	\$57,781	\$27,641	\$23,415	\$31,432									\$140,269	\$469,993	\$557,298
Total Value of all Property Recovered	\$10,172	\$33,198	\$50	\$21,047									\$64,467	\$214,772	\$244,702
Total Vehicles Stolen/Received other Department	0	1	0	0									1	3	9
Total Vehicles Stolen/Received Local	1	0	0	1									2	16	14
Total Vehicles Stolen other Department/Received Local	2	0	1	0									3	10	5
Traffic Activity															
Traffic Activity													YTD Total	2015 Total	2014 Total
Total Accidents Reported	36	40	56	55									187	454	442
Total Accidents with Property Damage	2	3	4	5									14	32	28
Total Accidents with Personal Injury	6	7	14	7									34	80	78
Total Number of Personal Injury	7	8	19	12									46	102	93
Total Fatality Accidents	1	0	0	1									2	4	0
Total of Warning Tickets (Moving Violations)	93	75	114	117									399	1,253	2,314
Total of Warning Tickets (Non-Moving Violations)	258	150	138	118									664	1,640	2,806
Total Citations Issued to Adults	351	354	315	397									1,417	3,740	3,992
Total Citations Issued to Juveniles	1	9	3	4									17	39	61
Total Number of all Violations	455	467	416	523									1,861	4,700	4,993
Total Amount of Fines Assessed	\$115,971	\$123,685	\$110,698	\$137,296									\$487,650	\$1,058,159	\$1,162,888



MEMORANDUM

To: Honorable Mayor and City Council Members

From: Lee Darrow, Fire Marshal

Cc: Julie Robinson, City Administrator

Date: May 2, 2016

RE: Fire Marshal Staff Activity Report for April 2016

Staff Activity

- Fire Marshal Darrow and Assistant Fire Marshal Ruthstrom attended training on "Natural Gas, Propane & Other Gas Related Investigations". This was a 2 day training course that provided valuable information on these types of fire investigations.
- Fire Marshal Darrow participated with the "Good Government Day" along with other department heads and students from Dickinson High School.
- Fire Marshal Darrow applied for and has been accepted to attend the Incident Response to Terrorism Bombings course. This course is a four day training held at the Energetic Materials Research and Testing Center at New Mexico Tech University in New Mexico. This training is underwritten by a grant from the U.S. Department of Homeland Security, Office of Grants and Training. It is designed to provide technical operation level training for U.S. citizens who are active state and local firefighters, law enforcement personnel, emergency medical personnel, and other first responders who have significant responsibility for providing specialized support during weapons of mass destruction incidents, particularly those involving explosive or incendiary materials.

Investigations

- 04/04/2016 – 2100 Block Greenlee Lane. Crews responded to a reported structure fire, upon arrival, DVFD crews found heavy fire coming from the roof and rear of the home. No occupants were home at the time the fire started. Investigators determined that the fire had started within the attic space above the kitchen area. The fire appeared to be accidental.
- 04/20/2016 – 5600 Block FM 517 East. Crews responded to a report of a fire in the bedroom of the home. Upon arrival, crews were advised by the homeowner that he had extinguished the fire with a fire extinguisher. Upon further investigation, it was found that an electrical cord and plug adapter had over heated and ignited a piece of clothing close by. The fire was accidental.
- 04/22/2016 – 5000 Block Meadowlark St. Crews responded to a reported kitchen fire. Upon arrival it was found that the resident had extinguished the fire that had started on the cooktop burner due to the resident accidentally turn on the burner where a coffee pot had been left on the cooktop. Crews assisted with removing smoke from the home.

Fire Marshal Staff Activity Report Cont'd

- Staff assisted Code Enforcement with documenting junk vehicles as well as serving administrative search warrants.
- Staff continues to assist Public Works with enforcement of violations of the Storm Water Pollution Prevention Ordinance.

Plan Reviews conducted and/or meetings for proposed new businesses

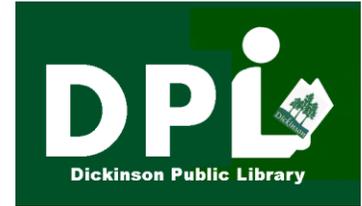
- Plan reviews and/or pre-development meetings;
 - ROW Permit issued to Genesis Pipeline for maintenance and repairs to an existing pipeline within the CenterPoint Interurban Corridor.
 - ROW Permit issued to Verizon Communications for the relocation of an underground copper line to service the new McRee Ford building currently under construction.
 - Staff continues to review revisions to the plans for the new Marais Restaurant located at 2015 FM 517 East. The first phase of construction to include the framing and roof of the building has started.
 - Reviewed and approved plans the following new businesses;
 - 618 W FM 517 – Pre-School
 - 622 W FM 517 – Pharmacy
 - 628 W FM 517 – Chicken Plus Restaurant
 - 3402 Lobit – WCID #1 Booster Lift Station
 - Change of Occupancies reviewed and approved;
 - 4215 Nichols – Jordan Texas Inc. (Furniture Warehouse)

Licensed Facility and Home Inspections

- Conducted inspections at the following locations for state licensed daycares, foster care home, assisted living homes or related healthcare facilities;
 - 3800 Hughes Court – Dickinson Dialysis Center
 - 3527 Oak Drive – La Vita Bella Assisted Living

Total Inspections Completed

- Fire & Life Safety Inspections - 34
(*Re-inspections included*)



TO: Honorable Mayor and Council Members

FROM: Vicki McCallister, Library Director

CC: Julie M. Robinson, City Administrator

DATE: May 3, 2016

SUBJECT: Dickinson Public Library (DPL) Staff Report – April 2016

NEW PROJECTS

New Genealogy Search Services - In April, Library Director Vicki McCallister, initiated steps to offer customers a basic introductory level of resources to start a genealogy search. After extensive research and consultation with other libraries experienced in working in this area, a starter collection of a dozen books was purchased. Librarian Caitlin Campbell designed an informational piece to help patrons access the Library's database HeritageQuest, which had recently partnered with Ancestry.com to offer a limited number of their databases for free. A referral to award-winning researcher Lanny Martin resulted in a beginning program scheduled for May 5th, at 1:00 p.m. in the Community Room. The class, **Genealogy 101**, is anticipated to be the first in a series for beginning researchers. This will be a free program open to the public. The Dickinson Historical Society has been assisting in promoting the program.

2nd Annual Teen Job Fair - New Youth/It Librarian, Sam Torrez with the help of the rest of the Library Staff put together this teen program in the month of April and it was held on Saturday, April 30. 9 local businesses were given tables and over 150 teens and their parents visited with them about possible paid and volunteer opportunities for this summer. A Texas Workforce Solution representative was on hand to aid teens in what they should be doing to prepare themselves for the workplace. JSC contributed backpacks and two door prizes for all who attended in spite of heavy rainfall.

Coin Operated Copier- A self-serve copier was delivered and installed for patrons in April. This will help reduce the amount of time that the staff person on the circulation desk will be out of the public area of the library.

ONGOING/COMPLETED PROJECTS

Eleventh Annual Bookmark Contest-

In February over 7,800 copies of bookmark entry forms were sent to the Dickinson schools and given to the art teacher on each campus. The children turned in their entry forms to their teachers and then a committee, set up by Margaret Carney, selected the winners in each age group-Kindergarten, 1st-2nd, 3rd-4th, 5th-6th, 7th-8th. Letters were sent to the first, second, third and three honorable winners. The first place winners received several copies of their bookmark plus a gift certificate to Barnes and Nobles. Their winning bookmark is also printed up and distributed to all the Dickinson schools and the Dickinson Library for the upcoming 2016-2017 school year. The Library hosted a reception for all the winners and their families and teachers to hand out their prizes on April 27th. The first place winning bookmarks are also on display in a framed picture at the Library along with past winners from several years. For the month of May, all winners are in the display case in the foyer.

Texas State Library Grants – FY 2017 - An initial response on the competitive grant submission is expected in May.

Grants – Catalog Librarian Caitlin Campbell continued the Books for Babies program. This class will continue throughout the summer to complete the terms of the grant. Mid-year reports were submitted to the Texas State Library.

Staff Training- Library Director, Vicki McCallister, Youth/It Librarian, Sam Torrez, and Catalog/Publicity Librarian, Caitlin Campbell attended the Texas Library Association conference in Houston in April. Each selected sessions pertinent to their area of responsibility. City Administrator, Julie Robinson was a panelist in a session presented primarily for Library Directors and received many compliments from the Library Directors for her thoughtful and thought provoking comments. The rest of the Library Staff attended the exhibit section of the convention to brush up on the latest developments for the industry.

Community Outreach - Kathy Soehl continued providing assistance to the local Head Start Program.

Computers for Beginners - Catalog/Process Librarian, Caitlin Campbell continued classes at 9:00 am every Tuesday. New Youth/IT Librarian, Sam Torrez is now teaching half of the classes.

Crochet Classes- Continued in April, including knitting.

Webpage-

Catalog/Publicity Librarian, Caitlin Campbell attended an online workshop “Improving Your Library’s Mobile Services” which explained options for creating an effective mobile-friendly website and explained concepts like responsive web design and native apps and the pros and cons of such. This is a topic that the Library will explore further due to the increasing prevalence of mobile phone users within our community.

Dickinson Public Library

May 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 10am Preschool Storytime	3 * 9am Basic Internet - Wikipedia	4 10am Preschool Storytime	5 1pm Genealogy 101	6	7
8	9 10am Preschool Storytime	10 * 9am Basic PowerPoint 1pm Reader's RT	11 10am Preschool Storytime	12 1pm Crochet and Knitting	13	14
15	16 10am Preschool Storytime	17 *9am Basic Email	18 10am Preschool Storytime	19 5pm Adult Coloring Book Club	20 Library Closes @ 1pm	21 Library Closed 
22	23 10am Preschool Storytime	24 * 9am Intro to Smart Phones & Mobile Tech	25 10am Preschool Storytime	26	27	28 Library Closed
29	30 Library Closed	31				





www.dickinsonpubliclibrary.org
 4411 Highway 3 281-534-3812
 M,W,F 10am – 5pm T,Th. 10am – 6pm Sat. 10am-2pm

* Require Registration,
Limited Seating

GALVESTON CO. LIBRARY MONTHLY STATISTICS REPORT

Library Dickinson Public Library Month April Year 2016

SERVICES

Books Loaned		2416
Audio Books Loaned		101
Music CDs/Cassettes Loaned		9
Videos/DVDs Loaned		1465
Other Materials Loaned		0
Total Circulation Transactions		3991
Juvenile Transactions (a part of total circulation transactions)		1990
Materials Used in House		397
New Patrons Registered		75
Reference Transactions/Information Questions	278	277
Adult Programs offered by the Library - # Programs & # Attendees	6	28
Young Adult Programs offered by the Library - # Programs & # Attendees	1	150
Children's Programs offered by the Library - # Programs & # Attendees	9	158
Number of Visits (Door Count)		4664
Volunteer Hours		25

INTERNET AND ELECTRONIC SERVICES

Internet Users		1158
Internet Hours		1198
Number of Wi-Fi Sessions		11
Number of Web Page Hits		3592

RESOURCE SHARING

ILL borrowed from other libraries outside of Galveston Co.		15
ISL borrowed from other public libraries in Galveston Co.		11
Total ILL & ISL borrowed from other libraries		26

Total ILL & ISL requests loaned to libraries for our users	13
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TO: Honorable Mayor and City Council Members

FROM: Paul Booth, Director of Public Works

DATE: May 2, 2016

SUBJECT: Monthly Project Report – April 2016

Stormwater Inspections: As part of the City’s stormwater permitting process, on-site inspections were conducted for new homes being built at the following locations:

- 1925 Sunset
- 1725 Oakdale
- 3802 Hansen

The contractors, homeowners, or builders were notified of any observed violations, and corrections were made prior to issuing a general permit. Routine follow-up visits will be conducted to ensure that the stormwater pollution prevention compliance measures are maintained.

Stormwater Sunday continues to build a social media following on the City’s Facebook page. These posts feature content designed to educate the public and raise awareness of stormwater pollution issues. Management Assistant Alun Thomas and Assistant to the Public Works Director Alicen Newman are now working together on a similar campaign for recycling, which is quickly gaining momentum on the social media platform.

Assistant to the Public Works Director Alicen Newman has now added SWPP inspections to the Community Development demolition process to help mitigate and/or eliminate non-point source pollution.

Culvert Installations: The Department installed concrete culverts at the following locations in April, for a total of 154ft linear feet of installed concrete culverts:

- 5012 Bayou Drive – 44ft of 18”
- 4621 35th Street – 12ft of 18”
- 4902 30th Street East – 46ft of 18”
- 5310 Palm Drive – 20ft of 18”
- 4917 38th Street East – 32ft of 18”

Street Patching: The Department patched the following streets in March with cold mix:

- Rodeo Bend
- Gill Road
- Pin Oak
- Ave I from 20th to 24th
- Ave H from 20th to 24th
- Wagon Road
- Ecret Drive
- Sycamore
- Hughes Road
- 45th Street
- Melody Lane
- West Bayou Drive
- Pabst

Street Projects

- 48th Street (FY 2014-2015 Street Maintenance Sales Tax Project) – Completed.
- Leonetti – completed.
- All aprons on Dakota Street are completed.
- Public Works had pre-construction meeting on Friday 4/29/16 at City Hall for the next two rounds of streets (CSB #1061-01 and #1601-02) and the Bayou Chantilly Outfall Repair (CSB #1601-03).

Drainage Maintenance:

- All drains and outlets have been cleared of debris along Deats Road and the following streets intersecting with Deats Road:
 - Timber Drive
 - Ave I
 - Ave H
 - Oak Drive
 - Shadow Lane
 - Lockwood
 - Woodlawn
 - Longwood
 - Colonial Estates
 - Crest
 - Crest Drive
 - Sherwood Oak
 - Inwood
 - Lobit
 - Yupon
 - Timber Lane
- Drains and outlets have been cleaned of debris on FM 517 and the following streets intersecting with FM 517:
 - Kansas

- Galveston
- Colorado
- California
- Drains and outlets have been cleaned of debris on Nichols and the following streets intersecting with Nichols:
 - California
 - Texas

Culvert Cleaning

- West Bayou Drive – 309 linear Feet

Highway 3 Overlay District Street Light Installation: The new streetlight parts have been ordered and confirmation of delivery is expected within the next 5 days.

Luhning Road: On March 21, 2016 Kellis George and Alicen Newman met with Larry Burks, owner of Mainland Concrete, to discuss his potential donation of the concrete necessary for reconstruction of Luhning Road from Calvert Lane to the dead end. Mr. Burks is preparing a formal proposal for the donation which will be reviewed by City Administration. Public Works has not received the proposal as of the date of this Memorandum.

Continuing Monthly Activities

There are a number of activities that the Public Works Department performs on a monthly basis, including pothole repairs, reporting street light outages to the appropriate electric utility, responding to requests submitted to the City through the City's website, mowing of rights-of-way, and addressing drainage issues.

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2016	Gill Road (Rodeo Bend to Bess Road) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		1,385
FY 2016	35th Street (East of Kansas to California) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		2,245
FY 2016	Hollywood Street (Hwy 3 to Timber Drive) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		1,390
FY 2016	Johnson Street (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		820
FY 2016	Mariner's Way (Yacht Club Drive to Commodore) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		790

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2016	Nebraska Street (46th Street to dead end) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		1,175
FY 2016	Pine Oak Circle (Pine Oak Drive to Dead End) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		560
FY 2015	28th St (Hwy 3 to Timber Dr) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		1,625
FY 2015	33rd St (East of Kansas Ave to California Ave) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Construction Scheduled May 2016</i>		2,275
FY 2015	48th St (East of Hwy 3 to Nebraska St) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>		705
FY 2015	Greenbriar St (Sunset Dr to Oakridge Dr) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		635

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2015	Leonetti Ln (Country Club to Lininger Ln) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>		855
FY 2015	Oleander Dr (West of Palm Dr to the Bridge) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Preconstruction Meeting have been held and NTP will be issued on 5/16 (est)</i>		820
FY 2014	48th St (West of Hwy 3) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	134,465.28 (posted thru June)	1,170
FY 2014	Ave L (North of 2nd St) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	240,026.72 (posted thru August)	4,926
FY 2014	Dakota St (South of 517) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	1,052.51 (posted thru June)	2,400
FY 2014	Desel Dr (North of Hughes Rd) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	244,514.12 (posted thru June)	2,500
FY 2014	Martin Luther King Blvd (South of Salvato) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	92,582.36 (posted thru June)	600
FY 2013	29th St (West of Hwy 3 to end of the street) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	114,555.99	1,100
FY 2013	36th St (East of Kansas to end of the street)(includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	241,754.50	2,200

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2013	Ave G (South of Falco to end of the street) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	61,514.85	500
FY 2013	Ave H (South of Deats to end of the street) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	66,844.39	600
FY 2013	Imite (Holly Dr to end of the street) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	77,056.21	600
FY 2013	Pine Oak Dr (FM 646 to end of the street) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	182,504.96	1,800
FY 2012	26th Street (Texas Ave to California Ave) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Eastside	Concrete	<i>Construction Punch List In Progress</i>		1,430
FY 2012	28th Street East (California to Kansas) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	222,785.03	4,040
FY 2012	29th Street (Kansas Ave to California Ave) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Eastside	Concrete	<i>Construction Punch List In Progress</i>		2,180
FY 2012	42nd Street (Missouri to California) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	61,233.83	422
FY 2012	47th Street (Minnesota to Plum) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	117,696.03	968
FY 2012	Avenue G (Phase 2) (26th St to 20th St) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase Westside Drairage	Concrete	<i>Completed</i>	865,122.09 (posted thru July)	2,166

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2012	Blue Water Lane (Old Bayou Dr to Camp Allen Rd) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Bayou Chantilly	Concrete	<i>Completed</i>		320
FY 2012	Central Street (Hwy 3 to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase Westside Drairage	Concrete	<i>Completed</i>	449,686.30 (posted thru July)	800
FY 2012	Ecret Dr (City limits to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2	Concrete	<i>Pending Funding - At Risk Project</i>		1,680
FY 2012	Green Willow Lane (Old Bayou Dr to Camp Allen Rd) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Bayou Chantilly	Concrete	<i>Completed</i>		430
FY 2012	Live Oak Dr (Old Bayou Dr to Camp Allen Rd) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Bayou Chantilly	Concrete	<i>Completed</i>		480
FY 2012	Manor Lane (FM 517 to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Westside	Concrete	<i>Completed</i>	800.00 (posted thru July)	640
FY 2012	Meadowlark Street (Old Bayou Dr to Camp Allen Rd) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Bayou Chantilly	Concrete	<i>Completed</i>		490
FY 2012	Oak Lane (Ave L to end of the street) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	76,359.97	720

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2012	Old Castle Lane (Old Bayou Dr to Camp Allen Rd) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2 Bayou Chantilly	Concrete	<i>Completed</i>		525
FY 2012	Oleander Dr (Hwy 3 to Palm Dr) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2	Concrete	<i>Pending Funding - At Risk Project</i>		2,660
FY 2012	Palm Dr (Hughes Rd to Oleander Dr) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 2	Concrete	<i>Pending Funding - At Risk Project</i>		1,320
FY 2012	Pine Grove Drive (Oak St to Yupon St) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase Westside Drairage	Concrete	<i>Completed</i>	153,373.20 (posted thru July)	1,150
FY 2012	Pine Manor Lane (FM 517 to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase Westside Drairage	Concrete	<i>Completed</i>	140,165.00 (posted thru July)	660
FY 2012	Yacht Club Drive (Hughes Rd to Mariners Way) (includes engineering & drainage)	Street Maintenance Sales Tax	Concrete	<i>Completed</i>	109,491.25	1,960
FY 2011	Avenue G (Phase 1) (Falco to 26th St) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 1	Concrete	<i>Completed</i>	604,908.97	2,166
FY 2011	Avenue I (Deats Rd to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 1	Concrete	<i>Completed</i>	160,777.73	660
FY 2011	Bayou Circle (FM 517 to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 1	Concrete	<i>Completed</i>	169,584.90	760

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2011	Belmont Street (Oakridge Dr to Sunset Dr) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 1	Concrete	<i>Completed</i>	183,555.78	764
FY 2011	Birch Street (includes engineering & drainage)	DEDC/DMD#1	Concrete	<i>Completed</i>	68,992.66	620
FY 2011	Country Club Drive	WCID #1 Bond Funding	Concrete	<i>Completed</i>	407,501.05	3,353
FY 2011	Elm Street (includes engineering & drainage)	DEDC/DMD#1	Concrete	<i>Completed</i>	60,470.61	500
FY 2011	Holly Drive (Timber Dr to end of the street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 1	Concrete	<i>Completed</i>	171,408.70	660
FY 2011	Timber Drive (22nd Street to 23rd Street) (includes engineering & drainage)	Hurricane Ike CDBG Round 2, Phase 1	Concrete	<i>Completed</i>	146,466.28	380
FY 2011	Timber Drive (includes engineering & drainage)	DEDC	Concrete	<i>Completed</i>	68,131.15	520
FY 2011	Water Street (includes engineering & drainage)	DEDC	Concrete	<i>Held by DEDC</i>		
FY 2010	44th Street (includes engineering & drainage)	DEDC	Concrete	<i>Completed</i>	34,108.53	248
FY 2010	Avenue J (includes engineering & drainage)	DEDC	Concrete	<i>Completed</i>	323,637.34	2,800
FY 2010	Bruce Avenue (includes engineering & drainage)	Hurricane Ike CDBG Round 1	Concrete	<i>Completed</i>	231,548.09	1,704
FY 2010	East Sunset Drive Phase II (from Timber to Hwy 3) (includes engineering & drainage)	DEDC	Concrete	<i>Completed</i>	178,745.82	1,650
FY 2010	FM 646 (FM 517 to 2nd Street) (includes engineering & drainage)	County/TxDOT	Concrete	<i>Completed</i>	5,422,788.00	5,820

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2010	Grand Blvd (includes engineering & drainage)	Hurricane Ike CDBG Round 1	Concrete	<i>Completed</i>	231,548.09	1,340
FY 2010	Gum Drive (includes engineering & drainage)	Hurricane Ike CDBG Round 1	Concrete	<i>Completed</i>	231,548.09	1,054
FY 2010	Hughes Road (East of Hwy 3 to Humble Camp) (includes engineering & drainage)	County Bond	Concrete	<i>Completed</i>	599,500.00	2,212
FY 2010	Island Drive (includes engineering & drainage)	Hurricane Ike CDBG Round 1	Concrete	<i>Completed</i>	231,548.09	681
FY 2010	Lover's Lane (includes engineering & drainage)	City Funds - TAN	Concrete	<i>Completed</i>	299,409.00	2,680
FY 2010	Oakridge Drive (includes engineering & drainage)	City Funds - TAN	Concrete	<i>Completed</i>	149,313.78	1,823
FY 2010	Owens Drive (FM 517 to FM 646) (includes engineering & drainage)	County Bond	Concrete	<i>Completed</i>	1,637,288.75	2,960
FY 2010	Scenic Drive (includes engineering & drainage)	Hurricane Ike CDBG Round 1	Concrete	<i>Completed</i>	231,548.09	1,870
FY 2010	Tanglebriar Circle (includes engineering & drainage)	City Funds - TAN	Concrete	<i>Completed</i>	33,500.16	150
FY 2009	East Sunset Drive Phase I (includes engineering & drainage)	DEDC	Concrete	<i>Completed</i>	311,099.00	2,028
FY 2009	Tanglebriar Drive (includes engineering & drainage)	City Funds	Concrete	<i>Completed</i>	240,438.00	1,399
FY 2008	42nd Street (from Texas Ave to Galveston Ave)	DEDC	Concrete	<i>Completed</i>	108,311.40	400
FY 2008	Hughes Lane (North of FM 517 W)	DEDC	Concrete	<i>Completed</i>	276,883.72	2,956
FY 2008	Ohio Avenue	DEDC	Concrete	<i>Completed</i>	195,986.18	1,200

FY 2006 - FY 2016 Street Project List (Updated 5-4-16)

Year Approved	Street	Funding Source	Pavement Type	Status	Cost	Linear Feet
FY 2008	West Sunset	DEDC	Concrete	<i>Completed</i>	382,052.57	2,900
FY 2007	37th Street (from Baker to California)	DEDC	Concrete	<i>Completed</i>	222,040.95	1,510
FY 2007	Galveston Avenue (from FM 517 E to Park Ave)	DEDC	Concrete	<i>Completed</i>	192,501.02	1,284
FY 2007	Hill Avenue (from FM 517 E to County line)	DEDC	Concrete	<i>Completed</i>	360,877.62	2,680
FY 2007	Texas Avenue (from FM 517 E to 42nd)	DEDC	Concrete	<i>Completed</i>	96,250.50	400
FY 2006	34th Street (from Baker to California)	DEDC	Concrete	<i>Completed</i>	171,839.01	1,486
FY 2006	39th Street (from Baker to California)	DEDC	Concrete	<i>Completed</i>	203,285.66	1,490
FY 2006	Bruce Avenue	City Funds	Chip & Seal	<i>Completed</i>		
FY 2006	Harbor Light Drive	City Funds	Chip & Seal	<i>Completed</i>		
FY 2006	Maple Drive	DEDC	Concrete	<i>Completed</i>	255,625.94	1,908
FY 2006	Mariner Way	City Funds	Chip & Seal	<i>Completed</i>		
FY 2006	Nevada Street	City Funds	Chip & Seal	<i>Completed</i>		
FY 2006	Nichols Avenue (from FM 517 E to County line)	DEDC	Concrete	<i>Completed</i>	144,780.79	3,262
FY 2006	Wagon Road	City Funds	Chip & Seal	<i>Completed</i>		

CITY OF DICKINSON
REVENUES

POSTED AS OF 3/31/16

Fund: 1 GENERAL FUND

Department:

REVENUE

Program:

REVENUE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
01-7001-00-00	SALES TAX REVENUE	5,734,800.00		1,980,902.45	34.542	3,753,897.55	65.458
Subtotal:		5,734,800.00		1,980,902.45	34.542	3,753,897.55	65.458
01-7101-00-00	Current Property Tax	2,850,865.00	60,566.91	2,714,436.81	95.214	136,428.19	4.786
01-7102-00-00	Delinquent Property Tax	58,781.00	3,928.57	22,178.70	37.731	36,602.30	62.269
01-7103-00-00	Penalty & Interest on Del. Tax	29,390.00	3,882.84	10,342.75	35.191	19,047.25	64.809
01-7110-00-00	Residential Drainage Assessmt			40.00-		40.00	
Subtotal:		2,939,036.00	68,378.32	2,746,918.26	93.463	192,117.74	6.537
01-7204-00-00	Mixed Drink Tax	40,000.00		11,389.76	28.474	28,610.24	71.526
01-7206-00-00	Centerpoint Energy Franchise	10,000.00		2,815.00	28.150	7,185.00	71.850
01-7207-00-00	Verizon & Telecommunications	68,000.00	244.28	19,735.56	29.023	48,264.44	70.977
01-7208-00-00	Centerpoint Gas Franchise	70,000.00		12,719.90	18.171	57,280.10	81.829
01-7209-00-00	Time Warner Cable Franchise	216,000.00		64,862.20	30.029	151,137.80	69.971
01-7210-00-00	TX-New Mexico Power Franchise	565,000.00		131,002.12	23.186	433,997.88	76.814
Subtotal:		969,000.00	244.28	242,524.54	25.028	726,475.46	74.972
01-7301-00-00	Alcohol Beverage License	6,048.00	60.00	1,872.50	30.961	4,175.50	69.039
01-7302-00-00	Pawn Shop License	100.00				100.00	100.000
01-7303-00-00	Mobile Home Park License	800.00	150.00	650.00	81.250	150.00	18.750
01-7305-00-00	Electrical Permits	23,000.00	1,801.00	8,125.00	35.326	14,875.00	64.674
01-7306-00-00	Building Permits	173,000.00	20,298.56	69,213.39	40.008	103,786.61	59.992
01-7307-00-00	Mechanical Permits	18,000.00	1,734.00	7,508.00	41.711	10,492.00	58.289
01-7308-00-00	Re-inspection Fees	1,400.00	105.00	665.00	47.500	735.00	52.500
01-7309-00-00	Plumbing Permits	30,000.00	2,499.50	11,238.50	37.462	18,761.50	62.538
01-7310-00-00	Mobile Home License	2,000.00	300.00	1,200.00	60.000	800.00	40.000
01-7311-00-00	Demolition Permits	1,000.00	100.00	700.00	70.000	300.00	30.000
01-7312-00-00	Fire Protection Permits	4,600.00	626.00	6,503.00	141.370	1,903.00-	-41.370
01-7313-00-00	Peddler/Vendor Permits	900.00	30.00	150.00	16.667	750.00	83.333
01-7315-00-00	Drainage-Culvert Appl Fee	3,000.00				3,000.00	100.000
01-7316-00-00	Wrecker Permits	1,700.00				1,700.00	100.000
01-7318-00-00	Elec. Contractor Registration	3,200.00	275.00	2,225.00	69.531	975.00	30.469
01-7320-00-00	MECHANICAL CONTRACTOR REGIST	1,800.00	275.00	1,075.00	59.722	725.00	40.278
01-7321-00-00	Alarm License & Fees	11,500.00	660.00	10,985.00	95.522	515.00	4.478
01-7323-00-00	STORM WATER PERMITS & INSPECTS	5,000.00	750.00	1,575.00	31.500	3,425.00	68.500
01-7325-00-00	Coin Operated Machine Permits	900.00	60.00	510.00	56.667	390.00	43.333
01-7326-00-00	PROF. SVCS - REIMB FEES	1,000.00				1,000.00	100.000
01-7327-00-00	AMBULANCE SERVICE PERMITS	2,800.00		1,450.00	51.786	1,350.00	48.214
01-7331-00-00	General Contractor License	5,500.00	725.00	3,975.00	72.273	1,525.00	27.727
01-7340-00-00	Tree Removal Fees	5,200.00	2,240.00	6,495.00	124.904	1,295.00-	-24.904
01-7341-00-00	Flat filing/Planning Dev. Fees	4,700.00	550.00	4,880.00	103.830	180.00-	-3.830

Fund: 1 GENERAL FUND

Department:

REVENUE

Program:

REVENUE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
01-7342-00-00	Other Business Permits	16,500.00	4.10	8,921.25	54.068	7,578.75	45.932
01-7343-00-00	Zoning Sign Fees	300.00	25.00	200.00	66.667	100.00	33.333
01-7346-00-00	CODE COMPLIANCE FEES	11,800.00		5,881.12	49.840	5,918.88	50.160
Subtotal:		335,748.00	33,268.16	155,997.76	46.463	179,750.24	53.537
01-7401-00-00	Court Fines	630,000.00	73,792.33	326,417.11	51.812	303,582.89	48.188
01-7402-00-00	Warrant Fees	95,000.00	11,077.17	50,812.24	53.487	44,187.76	46.513
01-7403-00-00	Court Tax Fees	20,000.00		4,796.24	23.981	15,203.76	76.019
01-7407-00-00	BOND FORFEITURE FEES	6,000.00		3,646.70	60.778	2,353.30	39.222
Subtotal:		751,000.00	84,869.50	385,672.29	51.354	365,327.71	48.646
01-7503-00-00	FRANCHISE FEES - WASTE MGMT	91,200.00	22,164.08	26,252.16	28.785	64,947.84	71.215
Subtotal:		91,200.00	22,164.08	26,252.16	28.785	64,947.84	71.215
01-7601-00-00	Accident Report Fees	1,000.00	224.00	993.00	99.300	7.00	.700
01-7603-00-00	Miscellaneous Income			3,177.60		3,177.60-	
01-7604-00-00	Rental Income	100.00				100.00	100.000
01-7607-00-00	Inmate Phone Commissions	2,200.00	59.67	161.13	7.324	2,038.87	92.676
01-7610-00-00	Convenience Cr.Card Usage Fee	9,800.00	1,401.62	7,629.68	77.854	2,170.32	22.146
01-7611-00-00	LIBRARY FINES & FEES	14,000.00	1,278.96	7,721.45	55.153	6,278.55	44.847
01-7614-00-00	FINGERPRINTING FEE	300.00	60.00	220.00	73.333	80.00	26.667
01-7621-00-00	Interest Income	9,500.00	362.17	6,916.03	72.800	2,583.97	27.200
01-7628-00-00	Service Fees-WCID#1 Fuel Eqpmt	1,400.00		276.49	19.749	1,123.51	80.251
01-7629-00-00	AMBULANCE SERVICE CHARGES	390,000.00	38,691.72	170,786.18	43.791	219,213.82	56.209
01-7630-00-00	EMS PRIVATE DONATIONS			93.00		93.00-	
01-7631-00-00	EMERGENCY SERVICE COUNTY FEE	126,000.00	21,000.00	52,500.00	41.667	73,500.00	58.333
Subtotal:		554,300.00	63,078.14	250,474.56	45.188	303,825.44	54.812
01-7710-00-00	Dickinson Educ.Finance Corp.			20,000.00		20,000.00-	
01-7711-00-00	Clearlake Shores F.I Contract	10,000.00	1,000.00	3,000.00	30.000	7,000.00	70.000
01-7713-00-00	CDBG REIMB - PERSONNEL	12,500.00				12,500.00	100.000
01-7718-00-00	TRANSFER FROM PID#1	15,000.00				15,000.00	100.000
01-7725-00-00	ADMIN-AMBULANCE DHS FOOTBALL	2,250.00		1,800.00	80.000	450.00	20.000
01-7726-00-00	Transfer From 4B DEDC	195,231.00	48,807.71	97,615.42	50.000	97,615.58	50.000
01-7728-00-00	Dickinson Mgmt District No. 1	537,382.00	30,092.00	60,184.00	11.199	477,198.00	88.801
01-7752-00-00	REGIONAL DWI TASK FORCE GRANT	4,518.00				4,518.00	100.000
Subtotal:		776,881.00	79,899.71	182,599.42	23.504	594,281.58	76.496
Program number:	REVENUE	12,151,965.00	351,902.19	5,971,341.44	49.139	6,180,623.56	50.861

Fund: 1 GENERAL FUND

Department: REVENUE

Program: REVENUE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
Department number:	REVENUE	12,151,965.00	351,902.19	5,971,341.44	49.139	6,180,623.56	50.861
Fund number:	1 GENERAL FUND	12,151,965.00	351,902.19	5,971,341.44	49.139	6,180,623.56	50.861

Fund: 2 DEBT SERVICE FUND

Department: REVENUE

Program: REVENUE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
02-7101-00-00	Current Property Tax	680,823.00	12,853.24	646,631.72	94.978	34,191.28	5.022
02-7102-00-00	Delinquent Property Tax	14,038.00	948.23	5,314.82	37.860	8,723.18	62.140
02-7103-00-00	Penalty & Interest	7,019.00	937.80	2,480.77	35.344	4,538.23	64.656
Subtotal:		701,880.00	14,739.27	654,427.31	93.239	47,452.69	6.761
02-7621-00-00	Interest Income			198.48		198.48-	
02-7626-00-00	2014 REFUNDING BOND PROCEEDS		5.00	5.00		5.00-	
Subtotal:			5.00	203.48		203.48-	
02-7724-00-00	TSFR FM GENERAL FUND	20,941.00				20,941.00	100.000
02-7726-00-00	Transfer In - 4B Corporation	62,705.00		62,705.00	100.000		
02-7727-00-00	WCID#1 CONTRIBUTION-2007 CO's	86,965.00		86,964.00	99.999	1.00	.001
Subtotal:		170,611.00		149,669.00	87.725	20,942.00	12.275
Program number:	REVENUE	872,491.00	14,744.27	804,299.79	92.184	68,191.21	7.816
Department number:	REVENUE	872,491.00	14,744.27	804,299.79	92.184	68,191.21	7.816
Fund number:	2 DEBT SERVICE FUND	872,491.00	14,744.27	804,299.79	92.184	68,191.21	7.816

Fund: 6 MUNICIPAL DRAINAGE UTILITY SYS

Department: REVENUES

Program: REVENUES

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
06-7102-00-00	DELINQUENT DRAINAGE FEES		28.00	2,924.00		2,924.00-	
06-7110-00-00	Resident Drainage Assessment	281,000.00	288.00	4,454.00	1.585	276,546.00	98.415
06-7111-00-00	Commercial Drainage Assessment	24,000.00		156.00	.650	23,844.00	99.350
06-7112-00-00	Multi Family/Mobile Home Drng	59,000.00		1,740.00	2.949	57,260.00	97.051
Subtotal:		364,000.00	316.00	9,274.00	2.548	354,726.00	97.452
Program number:	REVENUES	364,000.00	316.00	9,274.00	2.548	354,726.00	97.452
Department number:	REVENUES	364,000.00	316.00	9,274.00	2.548	354,726.00	97.452
Fund number:	6 MUNICIPAL DRAINAGE UTILITY SY	364,000.00	316.00	9,274.00	2.548	354,726.00	97.452

Fund: 8 STREET MAINTENANCE FUND

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
08-7001-00-00	SALES TAX REVENUE	1,433,700.00		495,225.62	34.542	938,474.38	65.458
	Subtotal:	1,433,700.00		495,225.62	34.542	938,474.38	65.458
08-7621-00-00	INTEREST INCOME	500.00		2,564.52	512.904	2,064.52-	-412.904
	Subtotal:	500.00		2,564.52	512.904	2,064.52-	-412.904
	Program number:	1,434,200.00		497,790.14	34.709	936,409.86	65.291
	Department number:	1,434,200.00		497,790.14	34.709	936,409.86	65.291
	Fund number: 8 STREET MAINTENANCE FUND	1,434,200.00		497,790.14	34.709	936,409.86	65.291

Fund: 11 SEIZED FUNDS

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
11-7513-00-00	AWARDED FEDERAL SEIZED FUNDS			10,402.38		10,402.38-	
Subtotal:				10,402.38		10,402.38-	
11-7621-00-00	INTEREST			103.19		103.19-	
Subtotal:				103.19		103.19-	
Program number:				10,505.57		10,505.57-	
Department number:				10,505.57		10,505.57-	
Fund number: 11 SEIZED FUNDS				10,505.57		10,505.57-	

Fund: 15 DICKINSON PID #1

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
15-7103-00-00	PENALTY & INTEREST	4,000.00	307.67	307.67	7.692	3,692.33	92.308
15-7110-00-00	RESIDENTIAL PID ASSESSMENT	203,000.00	4,013.10	278,641.60	137.262	75,641.60-	-37.262
Subtotal:		207,000.00	4,320.77	278,949.27	134.758	71,949.27-	-34.758
15-7406-00-00	ATTORNEY FEES	810.00				810.00	100.000
15-7407-00-00	REFUNDS	18,310.00				18,310.00	100.000
Subtotal:		19,120.00				19,120.00	100.000
15-7621-00-00	INTEREST INCOME	95.00		128.08	134.821	33.08-	-34.821
Subtotal:		95.00		128.08	134.821	33.08-	-34.821
Program number:		226,215.00	4,320.77	279,077.35	123.368	52,862.35-	-23.368
Department number:		226,215.00	4,320.77	279,077.35	123.368	52,862.35-	-23.368
Fund number: 15 DICKINSON PID #1		226,215.00	4,320.77	279,077.35	123.368	52,862.35-	-23.368

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
16-7118-00-00	VOCA GRANT - CITY MATCH	13,708.00		2,778.92	20.272	10,929.08	79.728
16-7119-00-00	VOCA GRANT - CJD	52,934.00		11,115.67	20.999	41,818.33	79.001
Subtotal:		66,642.00		13,894.59	20.850	52,747.41	79.150
Program number:		66,642.00		13,894.59	20.850	52,747.41	79.150
Department number:		66,642.00		13,894.59	20.850	52,747.41	79.150
Fund number: 16 VOCA GRANT		66,642.00		13,894.59	20.850	52,747.41	79.150

Fund: 17 LIBRARY GRANT FUND

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
17-7800-00-00	LIBRARY GRANT - IMPACT 15006	9,550.00				9,550.00	100.000
17-7801-00-00	LIBRARY GRANT - IMPACT 15007	5,360.00				5,360.00	100.000
Subtotal:		14,910.00				14,910.00	100.000
Program number:		14,910.00				14,910.00	100.000
Department number:		14,910.00				14,910.00	100.000
Fund number: 17 LIBRARY GRANT FUND		14,910.00				14,910.00	100.000

Fund: 18 COPS 2010 HIRING PROGRAM GRANT

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
18-7118-00-00	COPS GRANT - CITY PORTION	119,552.00				119,552.00	100.000
Subtotal:		119,552.00				119,552.00	100.000
Program number:		119,552.00				119,552.00	100.000
Department number:		119,552.00				119,552.00	100.000
Fund number: 18 COPS 2010 HIRING PROGRAM GRAN		119,552.00				119,552.00	100.000

Fund: 21 VEHICLE REPLACEMENT FUND

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
21-7600-00-00	TRANSFER IN FROM DMD #1	245,400.00		245,400.00	100.000		
Subtotal:		245,400.00		245,400.00	100.000		
Program number:		245,400.00		245,400.00	100.000		
Department number:		245,400.00		245,400.00	100.000		
Fund number: 21 VEHICLE REPLACEMENT FUND		245,400.00		245,400.00	100.000		

Fund: 31 COURT CHILD SAFETY FUND-SP.REV

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
31-7411-00-00	CHILD SAFETY FUND REVENUE	2,500.00	347.00	1,519.96	60.798	980.04	39.202
Subtotal:		2,500.00	347.00	1,519.96	60.798	980.04	39.202
Program number:		2,500.00	347.00	1,519.96	60.798	980.04	39.202
Department number:		2,500.00	347.00	1,519.96	60.798	980.04	39.202
Fund number: 31 COURT CHILD SAFETY FUND-SP.RE		2,500.00	347.00	1,519.96	60.798	980.04	39.202

Fund: 32 COURT EFFICIENCY FUND - SP.REV

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
32-7409-00-00	COURT EFFICIENCY REVENUE	4,103.00	308.11	1,335.80	32.557	2,767.20	67.443
Subtotal:		4,103.00	308.11	1,335.80	32.557	2,767.20	67.443
Program number:		4,103.00	308.11	1,335.80	32.557	2,767.20	67.443
Department number:		4,103.00	308.11	1,335.80	32.557	2,767.20	67.443
Fund number: 32 COURT EFFICIENCY FUND - SP.RE		4,103.00	308.11	1,335.80	32.557	2,767.20	67.443

Fund: 33 COURT SECURITY FUND - SP.REV

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
33-7407-00-00	COURT SECURITY REVENUE	11,520.00	1,328.55	6,089.43	52.860	5,430.57	47.140
Subtotal:		11,520.00	1,328.55	6,089.43	52.860	5,430.57	47.140
Program number:		11,520.00	1,328.55	6,089.43	52.860	5,430.57	47.140
Department number:		11,520.00	1,328.55	6,089.43	52.860	5,430.57	47.140
Fund number: 33 COURT SECURITY FUND - SP.REV		11,520.00	1,328.55	6,089.43	52.860	5,430.57	47.140

Fund: 34 COURT TECHNOLOGY FUND - SP.REV

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
34-7410-00-00	COURT TECHNOLOGY REVENUE	15,000.00	1,771.37	8,111.30	54.075	6,888.70	45.925
Subtotal:		15,000.00	1,771.37	8,111.30	54.075	6,888.70	45.925
Program number:		15,000.00	1,771.37	8,111.30	54.075	6,888.70	45.925
Department number:		15,000.00	1,771.37	8,111.30	54.075	6,888.70	45.925
Fund number: 34 COURT TECHNOLOGY FUND - SP.RE		15,000.00	1,771.37	8,111.30	54.075	6,888.70	45.925

Fund: 35 HOTEL/MOTEL TAX

Department:

Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDGET	Monthly Total	YTD Total	% Of Budget Received	Balance	% Of Budget Not Received
35-7203-00-00	HOTEL/MOTEL OCCUPANCY TAX	30,000.00		7,551.24	25.171	22,448.76	74.829
35-7207-00-00	TSFR FM SPEC.REV.FUND			9,249.54		9,249.54	
Subtotal:		30,000.00		16,800.78	56.003	13,199.22	43.997
Program number:		30,000.00		16,800.78	56.003	13,199.22	43.997
Department number:		30,000.00		16,800.78	56.003	13,199.22	43.997
Fund number: 35 HOTEL/MOTEL TAX		30,000.00		16,800.78	56.003	13,199.22	43.997
***** End of Report *****							

CITY OF DICKINSON
EXPENDITURES

POSTED AS OF 3/31/16

Fund: 1 GENERAL FUND

Department: 1 ADMINISTRATION

Program: ADMINISTRATION

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-01-00	FTE Base Salary	268,957.00	20,964.64		125,439.89	46.639	143,517.11	53.361
01-8105-01-00	Vehicle Allowance	7,200.00	553.84		3,323.04	46.153	3,876.96	53.847
01-8110-01-00	Cell Phone Allowance	420.00	35.00		210.00	50.000	210.00	50.000
01-8113-01-00	Certification/Educ. Pay	3,840.00	307.70		1,766.20	45.995	2,073.80	54.005
01-8114-01-00	Longevity Pay	1,105.00			1,105.00	100.000		
01-8151-01-00	Payroll Tax	4,082.00	297.95		1,798.27	44.054	2,283.73	55.946
01-8152-01-00	Unemployment Tax	621.00					621.00	100.000
01-8153-01-00	Retirement (TMRS)	24,394.00	1,787.85		10,875.78	44.584	13,518.22	55.416
01-8155-01-00	Employee Group Insurance	27,841.00	1,331.78		10,925.91	39.244	16,915.09	60.756
01-8156-01-00	Worker's Compensation Ins.	730.00			631.22	86.468	98.78	13.532
Subtotal:		339,190.00	25,278.76		156,075.31	46.014	183,114.69	53.986
01-8203-01-00	Building & Kitchen Supplies	3,400.00			1,317.75	38.757	2,082.25	61.243
01-8210-01-00	Office Supplies & Postage	7,000.00	446.00		1,963.16	28.045	5,036.84	71.955
01-8213-01-00	Uniforms & Apparel	500.00					500.00	100.000
Subtotal:		10,900.00	446.00		3,280.91	30.100	7,619.09	69.900
01-8301-01-00	Building & Property Maintenananc	20,000.00	1,293.50	5,119.00	8,236.73	66.779	6,644.27	33.221
Subtotal:		20,000.00	1,293.50	5,119.00	8,236.73	66.779	6,644.27	33.221
01-8401-01-00	Advertising Legal Notices	5,000.00	711.00		3,837.50	76.750	1,162.50	23.250
01-8402-01-00	Travel & Training - Staff	10,000.00	208.22		4,843.79	48.438	5,156.21	51.562
01-8403-01-00	Dues/Subscriptions/Books	8,500.00	313.50		6,659.96	78.352	1,840.04	21.648
01-8404-01-00	Election	7,000.00					7,000.00	100.000
01-8407-01-00	Communications-Pagers & Phones	4,900.00	406.34		2,028.88	41.406	2,871.12	58.594
01-8417-01-00	Utilities-Gas, Electric, & Water	69,000.00	7,307.88		32,728.51	47.433	36,271.49	52.567
01-8422-01-00	Employ. Physical & Drug Testing	7,000.00	740.37		3,937.37	56.248	3,062.63	43.752
01-8429-01-00	Conf. & Travel - Mayor	4,000.00					4,000.00	100.000
01-8431-01-00	Conf. & Travel - Council	6,000.00					6,000.00	100.000
01-8441-01-00	Local Mtg-Mayor & Council	5,000.00	229.22		1,369.66	27.393	3,630.34	72.607
01-8443-01-00	CITY SPECIAL EVENTS	8,500.00			5,999.79	70.586	2,500.21	29.414
01-8445-01-00	Special Projects-City Admin	10,000.00	40.00		3,744.82	37.448	6,255.18	62.552
Subtotal:		144,900.00	9,540.09		65,150.28	44.962	79,749.72	55.038
01-8615-01-00	Code/Ordinances Codification	4,700.00			700.00	14.894	4,000.00	85.106
01-8651-01-00	Real Property Acquisition	4,700.00					4,700.00	100.000
Subtotal:		9,400.00			700.00	7.447	8,700.00	92.553

Fund: 1 GENERAL FUND

Department: 1 ADMINISTRATION

Program: ADMINISTRATION

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
Program number:	ADMINISTRATION	524,390.00	36,558.35	5,119.00	233,443.23	45.493	285,827.77	54.507
Department number:	ADMINISTRATION	524,390.00	36,558.35	5,119.00	233,443.23	45.493	285,827.77	54.507

Fund: 1 GENERAL FUND

Department: 2 FINANCE

Program: FINANCE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD		% Of Budget Expended	Budget	% Of Budget Unexpended
			Month Actual	Encumbrances	Actuals		Balance Available	
01-8101-02-00	FTE Base Salary	159,932.00	12,302.48		73,659.80	46.057	86,272.20	53.943
01-8110-02-00	CELL PHONE ALLOWANCE		75.00		300.00		300.00-	
01-8113-02-00	Certification/Educ. Pay	3,900.00	325.00		1,787.50	45.833	2,112.50	54.167
01-8114-02-00	Longevity Pay	1,065.00			1,005.00	94.366	60.00	5.634
01-8151-02-00	Payroll Tax	2,391.00	182.85		1,104.92	46.212	1,286.08	53.788
01-8152-02-00	Unemployment Tax		621.00				621.00	100.000
01-8153-02-00	Retirement (TMRS)	14,288.00	1,096.22		6,677.83	46.737	7,610.17	53.263
01-8155-02-00	Employee Group Insurance	15,438.00	1,284.87		7,708.56	49.932	7,729.44	50.068
01-8156-02-00	Worker's Compensation Ins.	427.00			369.23	86.471	57.77	13.529
Subtotal:		198,062.00	15,266.42		92,612.84	46.760	105,449.16	53.240
01-8210-02-00	Office & Postage Supplies	4,000.00	70.36		1,018.59	25.465	2,981.41	74.535
Subtotal:		4,000.00	70.36		1,018.59	25.465	2,981.41	74.535
01-8402-02-00	Travel & Training - Staff	6,500.00			750.08	11.540	5,749.92	88.460
01-8403-02-00	Dues/Subscriptions/Books	3,500.00	287.16		666.40	19.040	2,833.60	80.960
01-8416-02-00	TUITION REIMBURSEMENT	550.00					550.00	100.000
01-8442-02-00	Bank Charges	5,000.00			152.17	3.043	4,847.83	96.957
Subtotal:		15,550.00	287.16		1,568.65	10.088	13,981.35	89.912
Program number: FINANCE		217,612.00	15,623.94		95,200.08	43.748	122,411.92	56.252
Department number: FINANCE		217,612.00	15,623.94		95,200.08	43.748	122,411.92	56.252

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-03-00	Salary & Wages	243,282.00	19,131.90		109,571.23	45.039	133,710.77	54.961
01-8102-03-00	Overtime Pay	2,060.00	97.92		418.94	20.337	1,641.06	79.663
01-8110-03-00	Cell Phone Allowance	1,740.00	145.00		870.00	50.000	870.00	50.000
01-8113-03-00	Certification/Educ. Pay	4,980.00	415.00		2,282.50	45.833	2,697.50	54.167
01-8114-03-00	Longevity Pay	995.00			935.00	93.970	60.00	6.030
01-8150-03-00	FICA Tax	128.00					128.00	100.000
01-8151-03-00	Payroll Tax	3,669.00	269.02		1,555.12	42.385	2,113.88	57.615
01-8152-03-00	Unemployment Tax	1,035.00			.32	.031	1,034.68	99.969
01-8153-03-00	Retirement (TMRs)	21,749.00	1,707.85		9,921.70	45.619	11,827.30	54.381
01-8155-03-00	Employee Group Insurance	43,703.00	3,642.36		20,638.03	47.223	23,064.97	52.777
01-8156-03-00	Worker's Compensation Ins.	1,158.00			1,001.33	86.471	156.67	13.529
Subtotal:		324,499.00	25,409.05		147,194.17	45.360	177,304.83	54.640
01-8204-03-00	Fuel	7,500.00			421.68	5.622	7,078.32	94.378
01-8210-03-00	Office & Postage Supplies	4,150.00	242.64		1,323.22	31.885	2,826.78	68.115
01-8211-03-00	Shop supplies & Small Tools	300.00					300.00	100.000
01-8213-03-00	Uniform & Apparel	650.00					650.00	100.000
01-8215-03-00	Zoning Enforcement Supplies	1,000.00			285.00	28.500	715.00	71.500
Subtotal:		13,600.00	242.64		2,029.90	14.926	11,570.10	85.074
01-8303-03-00	SOFTWARE MAINTENANCE CONTRACT	12,000.00	2,100.00		6,300.00	52.500	5,700.00	47.500
01-8307-03-00	Vehicle Maintenance	1,200.00	17.25		102.62	8.552	1,097.38	91.448
Subtotal:		13,200.00	2,117.25		6,402.62	48.505	6,797.38	51.495
01-8402-03-00	Travel & Training - Staff	5,500.00	812.60		2,438.02	44.328	3,061.98	55.672
01-8403-03-00	Dues/Subscriptions/Books	2,500.00			648.96	25.958	1,851.04	74.042
01-8407-03-00	Communications-Pagers & Phones	1,000.00	80.02		400.10	40.010	599.90	59.990
01-8410-03-00	Notary Bond	142.00	71.00		71.00	50.000	71.00	50.000
01-8427-03-00	Demolition	65,000.00		7,590.00	4,049.16	17.906	53,360.84	82.094
Subtotal:		74,142.00	963.62	7,590.00	7,607.24	20.497	58,944.76	79.503
01-8504-03-00	Contract Inspection Services	2,500.00	545.00		2,363.27	94.531	136.73	5.469
01-8524-03-00	Prof.Services - Engineering	2,500.00			1,400.00	56.000	1,100.00	44.000
01-8527-03-00	CONTRACTUAL SERVICES - LABOR		9,785.55		14,450.25		14,450.25-	
Subtotal:		5,000.00	10,330.55		18,213.52	364.270	13,213.52-	-264.270
Program number:	COMMUNITY DEVELOPMENT	430,441.00	39,063.11	7,590.00	181,447.45	43.917	241,403.55	56.083

Fund: 1 GENERAL FUND

Department: 3 COMMUNITY DEVELOPMENT

Program: COMMUNITY DEVELOPMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
Department number:	COMMUNITY DEVELOPMENT	430,441.00	39,063.11	7,590.00	181,447.45	43.917	241,403.55	56.083

Fund: 1 GENERAL FUND

Department: 4 MUNICIPAL COURT

Program: MUNICIPAL COURT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-04-00	Salary & Wages	182,409.00	11,656.77		76,163.30	41.754	106,245.70	58.246
01-8110-04-00	Cell Phone Allowance	420.00	35.00		210.00	50.000	210.00	50.000
01-8113-04-00	Certification/Educ. Pay	2,220.00	145.00		877.50	39.527	1,342.50	60.473
01-8114-04-00	Longevity Pay	2,865.00			3,275.00	114.311	410.00-	-14.311
01-8151-04-00	Payroll Tax	2,725.00	166.63		1,127.53	41.377	1,597.47	58.623
01-8152-04-00	Unemployment Tax	828.00					828.00	100.000
01-8153-04-00	Retirement (TMRs)	16,283.00	1,021.50		7,012.39	43.066	9,270.61	56.934
01-8155-04-00	Employee Group Insurance	32,809.00	1,908.61		13,097.64	39.921	19,711.36	60.079
01-8156-04-00	Worker's Compensation Ins.	487.00			421.11	86.470	65.89	13.530
Subtotal:		241,046.00	14,933.51		102,184.47	42.392	138,861.53	57.608
01-8210-04-00	Office Supplies & Postage	6,214.00	358.44		1,700.71	27.369	4,513.29	72.631
Subtotal:		6,214.00	358.44		1,700.71	27.369	4,513.29	72.631
01-8303-04-00	S.E.T.C.I.C. Warrant Program	4,000.00	44.60		287.00	7.175	3,713.00	92.825
Subtotal:		4,000.00	44.60		287.00	7.175	3,713.00	92.825
01-8409-04-00	SHORTAGE/OVERAGE		362.33-		410.33-		410.33	
Subtotal:			362.33-		410.33-		410.33	
01-8513-04-00	Municipal Judge Contract	52,600.00	4,097.50		20,715.10	39.382	31,884.90	60.618
01-8519-04-00	Mun.Court Prosecutor Contract	12,600.00	1,050.00		5,250.00	41.667	7,350.00	58.333
01-8527-04-00	CONTRACTUAL SERVICES - OTHER		1,978.30		6,091.85		6,091.85-	
Subtotal:		65,200.00	7,125.80		32,056.95	49.167	33,143.05	50.833
Program number:	MUNICIPAL COURT	316,460.00	22,100.02		135,818.80	42.918	180,641.20	57.082
Department number:	MUNICIPAL COURT	316,460.00	22,100.02		135,818.80	42.918	180,641.20	57.082

Fund: 1 GENERAL FUND

Department: 5 LAW ENFORCEMENT

Program: LAW ENFORCEMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-05-00	FTE Base Salary	2,228,412.00	164,805.24		1,000,709.18	44.907	1,227,702.82	55.093
01-8102-05-00	Overtime Pay	128,750.00	7,243.30		61,910.36	48.086	66,839.64	51.914
01-8104-05-00	PTE Base Salary	182,767.00	14,838.03		80,159.46	43.859	102,607.54	56.141
01-8108-05-00	CLOTHING ALLOWANCE	5,005.00			4,550.00	90.909	455.00	9.091
01-8110-05-00	Cell Phone Allowance	5,832.00	521.00		3,126.00	53.601	2,706.00	46.399
01-8113-05-00	Certification/Educ. Pay	63,060.00	5,342.50		29,038.50	46.049	34,021.50	53.951
01-8114-05-00	Longevity Pay	24,367.00			24,856.50	102.009	489.50	-2.009
01-8115-05-00	DIFFERENTIAL PAY	9,000.00	489.00		3,858.75	42.875	5,141.25	57.125
01-8150-05-00	FICA Tax	20,455.00	346.73		2,002.21	9.788	18,452.79	90.212
01-8151-05-00	Payroll Tax	38,138.00	2,683.28		16,847.44	44.175	21,290.56	55.825
01-8152-05-00	Unemployment Tax	11,440.00			18.34	.160	11,421.66	99.840
01-8153-05-00	Retirement (TMRS)	212,727.00	16,325.53		102,975.35	48.407	109,751.65	51.593
01-8155-05-00	Employee Group Insurance	403,596.00	28,773.41		172,900.44	42.840	230,695.56	57.160
01-8156-05-00	Worker's Compensation Ins.	47,890.00			41,410.56	86.470	6,479.44	13.530
Subtotal:		3,381,439.00	241,368.02		1,544,363.09	45.672	1,837,075.91	54.328
01-8202-05-00	Video/Photo Processing Supplies	2,000.00					2,000.00	100.000
01-8203-05-00	Kitchen Supplies	2,300.00	268.15		965.07	41.960	1,334.93	58.040
01-8204-05-00	Fuel	120,358.00	479.25		14,977.17	12.444	105,380.83	87.556
01-8205-05-00	Fire & Safety Equipment	6,000.00	90.06	27.80	1,003.06	17.181	4,969.14	82.819
01-8206-05-00	Investigational Supplies	9,500.00	85.00		2,478.86	26.093	7,021.14	73.907
01-8207-05-00	Janitorial Supplies	3,500.00	312.05	138.00	1,144.36	36.639	2,217.64	63.361
01-8210-05-00	Office Supplies & Postage	19,000.00	2,228.65		9,477.85	49.883	9,522.15	50.117
01-8213-05-00	Uniform & Apparel	19,000.00	674.95		8,714.17	45.864	10,285.83	54.136
01-8216-05-00	Certificates & Awards	3,000.00	423.50		1,201.50	40.050	1,798.50	59.950
01-8217-05-00	Two-way Radio System Supplies	1,800.00			1,241.81	68.989	558.19	31.011
Subtotal:		186,458.00	4,561.61	165.80	41,203.85	22.187	145,088.35	77.813
01-8301-05-00	Building/Property Maintenance	21,900.00	643.00	2,000.00	9,790.73	53.839	10,109.27	46.161
01-8307-05-00	Vehicle Maintenance	35,000.00	3,583.45		19,983.79	57.097	15,016.21	42.903
01-8399-05-00	Machine & Equipment Main.	8,000.00	1,402.60		3,744.44	46.806	4,255.56	53.195
Subtotal:		64,900.00	5,629.05	2,000.00	33,518.96	54.729	29,381.04	45.271
01-8401-05-00	Advertising & Legal Notices	4,000.00					4,000.00	100.000
01-8402-05-00	Travel & Training - Staff	19,000.00	3,087.36	5.00	14,634.40	77.049	4,360.60	22.951
01-8403-05-00	Dues/Subscriptions/Books	2,000.00	361.00		1,220.95	61.048	779.05	38.953
01-8405-05-00	Prisoner Support	7,289.00	550.04		2,476.00	33.969	4,813.00	66.031
01-8407-05-00	Commun-Pagers/Phones/AutoTrac	37,500.00	2,200.24		15,788.40	42.102	21,711.60	57.898
01-8416-05-00	TUITION REIMBURSEMENT	2,200.00					2,200.00	100.000
01-8417-05-00	Utilities-Gas,Electric & Water	39,450.00	2,681.37		14,371.65	36.430	25,078.35	63.570

Fund: 1 GENERAL FUND

Department: 5 LAW ENFORCEMENT

Program: LAW ENFORCEMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8423-05-00	Local Meetings & Luncheons	400.00	59.79		87.18	21.795	312.82	78.205
01-8426-05-00	K-9 Units	3,000.00	599.83		10,468.59	348.953	7,468.59	-248.953
01-8431-05-00	Community Policing & DCPA	6,000.00	540.00		1,166.29	19.438	4,833.71	80.562
Subtotal:		120,839.00	10,079.63	5.00	60,213.46	49.834	60,620.54	50.166
01-8501-05-00	LAW ENFORCEMENT AUDIT	5,800.00			650.00	11.207	5,150.00	88.793
01-8512-05-00	Janitorial Service Contract	17,500.00	1,450.00		8,700.00	49.714	8,800.00	50.286
01-8527-05-00	CONTRACT SVCS - CONNECT CTY	8,363.00			8,362.38	99.993	.62	.007
Subtotal:		31,663.00	1,450.00		17,712.38	55.940	13,950.62	44.060
01-8604-05-00	FURNITURE & OFFICE EQPT.			487.65				
01-8616-05-00	Body Armor Vest	4,520.00		860.00		19.027	3,660.00	80.973
Subtotal:		4,520.00		1,347.65		19.027	3,660.00	80.973
01-8707-05-00	Law Enforcement Insurance	20,000.00			18,514.41	92.572	1,485.59	7.428
Subtotal:		20,000.00			18,514.41	92.572	1,485.59	7.428
01-8923-05-00	TSFR TO SPECIAL REV.FUND	133,260.00			2,778.92	2.085	130,481.08	97.915
Subtotal:		133,260.00			2,778.92	2.085	130,481.08	97.915
Program number:	LAW ENFORCEMENT	3,943,079.00	263,088.31	3,518.45	1,718,305.07	43.655	2,221,743.13	56.345
Department number:	LAW ENFORCEMENT	3,943,079.00	263,088.31	3,518.45	1,718,305.07	43.655	2,221,743.13	56.345

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-10-00	Salary and Wages	112,877.00	8,682.80		52,052.04	46.114	60,824.96	53.886
01-8102-10-00	Overtime Pay	515.00					515.00	100.000
01-8110-10-00	Cell Phone Allowance	660.00	55.00		330.00	50.000	330.00	50.000
01-8113-10-00	Certification/Education Pay	6,000.00	500.00		2,750.00	45.833	3,250.00	54.167
01-8114-10-00	Longevity Pay	420.00			460.00	109.524	40.00-	-9.524
01-8151-10-00	Medicare Payroll Tax	1,747.00	126.69		766.21	43.859	980.79	56.141
01-8152-10-00	Unemployment Tax	414.00					414.00	100.000
01-8153-10-00	Retirement (TMRS)	10,394.00	797.23		4,836.62	46.533	5,557.38	53.467
01-8155-10-00	Employee Group Insurance	16,974.00	1,466.50		8,798.22	51.834	8,175.78	48.166
01-8156-10-00	Worker's Compensation Ins.	708.00			612.21	86.470	95.79	13.530
Subtotal:		150,709.00	11,628.22		70,605.30	46.849	80,103.70	53.151
01-8202-10-00	Video & Photo Supplies	900.00		1,325.95		147.328	425.95-	-47.328
01-8204-10-00	Fuel	6,654.00			711.15	10.688	5,942.85	89.312
01-8206-10-00	Investigational Supplies	1,800.00			188.98	10.499	1,611.02	89.501
01-8210-10-00	Office Supplies & Postage	2,500.00	39.98		435.91	17.436	2,064.09	82.564
01-8213-10-00	Uniform & Apparel	2,500.00			894.90	35.796	1,605.10	64.204
Subtotal:		14,354.00	39.98	1,325.95	2,230.94	24.780	10,797.11	75.220
01-8303-10-00	SOFTWARE MAINTENANCE CONTRACT		300.00		300.00		300.00-	
01-8307-10-00	Vehicle Maintenance	3,000.00	93.65		388.30	12.943	2,611.70	87.057
Subtotal:		3,000.00	393.65		688.30	22.943	2,311.70	77.057
01-8402-10-00	Travel & Training - Staff	4,500.00	586.99		2,359.25	52.428	2,140.75	47.572
01-8403-10-00	Dues/Subscriptions/Books	3,772.00	1,305.00		1,865.99	49.470	1,906.01	50.530
01-8407-10-00	Communication-Pagers & Phones	2,400.00	80.02		400.10	16.671	1,999.90	83.329
01-8411-10-00	Investigational Support Funds	500.00					500.00	100.000
Subtotal:		11,172.00	1,972.01		4,625.34	41.401	6,546.66	58.599
01-8504-10-00	CONTRACT INSPECTIONS	10,000.00	1,000.00		4,725.00	47.250	5,275.00	52.750
Subtotal:		10,000.00	1,000.00		4,725.00	47.250	5,275.00	52.750
01-8603-10-00	COMPUTER EQUIPMENT	4,502.00					4,502.00	100.000
01-8604-10-00	Furn. & Office Eqpt. Acquisition	2,390.00		200.58		8.392	2,189.42	91.608
01-8610-10-00	VEHICLE ACCESSORIES/EQUIPMENT			2,874.20	3,508.25		6,382.45-	
Subtotal:		6,892.00		3,074.78	3,508.25	95.517	308.97	4.483

Fund: 1 GENERAL FUND

Department: 10 FIRE MARSHAL'S OFFICE

Program: FIRE MARSHAL'S OFFICE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance Available	Unexpended
			Actual					
01-8707-10-00	Fire Code Enforcemt Insurance	1,400.00			1,288.59	92.042	111.41	7.958
Subtotal:		1,400.00			1,288.59	92.042	111.41	7.958
Program number:	FIRE MARSHAL'S OFFICE	197,527.00	15,033.86	4,400.73	87,671.72	46.613	105,454.55	53.387
Department number:	FIRE MARSHAL'S OFFICE	197,527.00	15,033.86	4,400.73	87,671.72	46.613	105,454.55	53.387

Fund: 1 GENERAL FUND

Department: 11 EMERGENCY MANAGEMENT

Program: EMERGENCY MANAGEMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-11-00	FTE Base Salary & Wages	61,531.00	4,733.18		28,313.97	46.016	33,217.03	53.984
01-8104-11-00	PTE Base Salary	4,120.00	1,781.52		10,664.71	258.852	6,544.71-	-158.852
01-8108-11-00	Medical Leave Bonus	195.00					195.00	100.000
01-8110-11-00	Cell Phone Allowance	468.00	39.00		234.00	50.000	234.00	50.000
01-8113-11-00	Certification/Educ. Pay	1,620.00	135.00		742.50	45.833	877.50	54.167
01-8114-11-00	Longevity Pay	914.00			913.50	99.945	.50	.055
01-8150-11-00	FICA Tax	255.00	110.45		661.21	259.298	406.21-	-159.298
01-8151-11-00	Payroll Tax	998.00	94.31		577.54	57.870	420.46	42.130
01-8152-11-00	Unemployment Tax	219.00			2.12	.968	216.88	99.032
01-8153-11-00	Retirement (TMRS)	5,609.00	423.49		2,628.29	46.858	2,980.71	53.142
01-8155-11-00	Employee Group Insurance	6,160.00	451.63		2,450.41	39.779	3,709.59	60.221
01-8156-11-00	Worker's Compensation Ins.	1,452.00			1,255.54	86.470	196.46	13.530
Subtotal:		83,541.00	7,768.58		48,443.79	57.988	35,097.21	42.012
01-8201-11-00	EOC SUPPLIES	700.00					700.00	100.000
01-8202-11-00	Video & Photo Supplies	100.00					100.00	100.000
01-8210-11-00	Office Supplies & Postage	475.00			80.00	16.842	395.00	83.158
Subtotal:		1,275.00			80.00	6.275	1,195.00	93.725
01-8399-11-00	Machine & Equipment Maintenanc	2,000.00					2,000.00	100.000
Subtotal:		2,000.00					2,000.00	100.000
01-8402-11-00	Travel & Training - Staff	3,132.00	480.00		1,180.00	37.676	1,952.00	62.324
01-8403-11-00	Dues/Subscriptions/Books	570.00					570.00	100.000
01-8407-11-00	Communication-Pagers & Phones	840.00	170.57	1,050.00	694.82	207.717	904.82-	-107.717
Subtotal:		4,542.00	650.57	1,050.00	1,874.82	64.395	1,617.18	35.605
Program number:	EMERGENCY MANAGEMENT	91,358.00	8,419.15	1,050.00	50,398.61	56.315	39,909.39	43.685
Department number:	EMERGENCY MANAGEMENT	91,358.00	8,419.15	1,050.00	50,398.61	56.315	39,909.39	43.685

Account	Description	FY2016 ORIGINAL BUDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-12-00	Salary & Wages	252,071.00	19,467.16		114,911.46	45.587	137,159.54	54.413
01-8102-12-00	Overtime Pay	2,060.00	98.70		980.26	47.585	1,079.74	52.415
01-8110-12-00	Cell Phone Allowance	1,110.00	92.50		555.00	50.000	555.00	50.000
01-8113-12-00	Certification/Educ. Pay	810.00	97.50		528.75	65.278	281.25	34.722
01-8114-12-00	Longevity Pay	2,490.00			2,300.00	92.369	190.00	7.631
01-8151-12-00	Payroll Tax	3,749.00	279.60		1,690.27	45.086	2,058.73	54.914
01-8152-12-00	Unemployment Tax	1,496.00			11.93	.797	1,484.07	99.203
01-8153-12-00	Retirement (TMRS)	22,224.00	1,704.94		10,377.74	46.696	11,846.26	53.304
01-8155-12-00	Employee Group Insurance	63,532.00	4,387.23		26,385.46	41.531	37,146.54	58.469
01-8156-12-00	Worker's Compensation Ins.	14,658.00			12,120.93	82.692	2,537.07	17.308
Subtotal:		364,200.00	26,127.63		169,861.80	46.640	194,338.20	53.360
01-8204-12-00	Fuel	24,847.00			1,925.92	7.751	22,921.08	92.249
01-8205-12-00	Safety Equipment & Supplies	1,800.00	2.19		749.05	41.614	1,050.95	58.386
01-8210-12-00	Office Supplies & Postage	2,000.00	34.14		1,135.04	56.752	864.96	43.248
01-8211-12-00	Shop Supplies & Small Tools	1,500.00	396.24		964.71	64.314	535.29	35.686
01-8212-12-00	Traffic Signs & Barricades	4,500.00			345.14	7.670	4,154.86	92.330
Subtotal:		34,647.00	432.57		5,119.86	14.777	29,527.14	85.223
01-8301-12-00	Building & Property Maintenanc	1,500.00	65.00		918.74	61.249	581.26	38.751
01-8305-12-00	Street Striping Contract Servi	5,000.00					5,000.00	100.000
01-8307-12-00	Vehicle & Equip. Maintenance	13,500.00	79.53	40.00	3,553.46	26.618	9,906.54	73.382
Subtotal:		20,000.00	144.53	40.00	4,472.20	22.561	15,487.80	77.439
01-8402-12-00	Travel & Training - Staff	1,000.00	65.00		85.17	8.517	914.83	91.483
01-8403-12-00	DUES/SUBSCRIPTIONS/BOOKS	500.00					500.00	100.000
01-8406-12-00	Street Lighting Contract	104,000.00	10,000.07		49,140.05	47.250	54,859.95	52.750
01-8413-12-00	Landfill Disposal of Debris	1,500.00			210.00	14.000	1,290.00	86.000
01-8417-12-00	Utilities-Electricity	6,600.00	443.50		2,217.92	33.605	4,382.08	66.395
01-8421-12-00	PERFORMANCE INCENTIVE PROGRAM	400.00					400.00	100.000
01-8438-12-00	Uniform Service Contract	2,810.00	239.28		1,204.91	42.879	1,605.09	57.121
Subtotal:		116,810.00	10,747.85		52,858.05	45.251	63,951.95	54.749
01-8524-12-00	Professional Services - Engr			3,400.00			3,400.00-	
01-8527-12-00	Contractual Services - Labor	39,050.00	5,232.15		23,974.88	61.395	15,075.12	38.605
01-8552-12-00	R.O.W./Facilities Mowing Contr	38,005.00		27,420.00	13,025.00	106.420	2,440.00-	-6.420
01-8554-12-00	STREET SIGNAGE REPLACEMENT	4,000.00	634.82		939.07	23.477	3,060.93	76.523
Subtotal:		81,055.00	5,866.97	30,820.00	37,938.95	84.830	12,296.05	15.170

Fund: 1 GENERAL FUND

Department: 12 PUBLIC WORKS & STREETS

Program: PUBLIC WORKS & STREETS

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
Program number:	PUBLIC WORKS & STREETS	616,712.00	43,319.55	30,860.00	270,250.86	48.825	315,601.14	51.175
Department number:	PUBLIC WORKS & STREETS	616,712.00	43,319.55	30,860.00	270,250.86	48.825	315,601.14	51.175

Fund: 1 GENERAL FUND

Department: 13 INFORMATION TECHNOLOGY

Program: INFORMATION TECHNOLOGY

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8210-13-00	Office Supplies & Postage	100.00					100.00	100.000
01-8222-13-00	Peripheral Computer Supplies	4,669.00			2,651.08	56.780	2,017.92	43.220
Subtotal:		4,769.00			2,651.08	55.590	2,117.92	44.410
01-8304-13-00	Software Service Contracts	102,600.00	50,599.73	2,245.00	94,443.20	94.238	5,911.80	5.762
01-8309-13-00	Computer & Network Maintenance	74,500.00	8,342.24	1,071.00	29,323.03	40.797	44,105.97	59.203
01-8310-13-00	COMP & NETWORK MAINT - LIBRARY	5,000.00			382.33	7.647	4,617.67	92.353
Subtotal:		182,100.00	58,941.97	3,316.00	124,148.56	69.997	54,635.44	30.003
01-8407-13-00	Communication-Pagers & Phones	74,100.00	16,834.22	2,656.50	46,045.06	65.724	25,398.44	34.276
Subtotal:		74,100.00	16,834.22	2,656.50	46,045.06	65.724	25,398.44	34.276
01-8530-13-00	Copier/Postage Rental Contract	17,740.00	1,800.23		8,128.15	45.818	9,611.85	54.182
Subtotal:		17,740.00	1,800.23		8,128.15	45.818	9,611.85	54.182
01-8602-13-00	Computer Software Upgrades			121.92			121.92-	
01-8603-13-00	Computer Workstations	16,000.00		1,038.50		6.491	14,961.50	93.509
Subtotal:		16,000.00		1,160.42		7.253	14,839.58	92.747
Program number:	INFORMATION TECHNOLOGY	294,709.00	77,576.42	7,132.92	180,972.85	63.828	106,603.23	36.172
Department number:	INFORMATION TECHNOLOGY	294,709.00	77,576.42	7,132.92	180,972.85	63.828	106,603.23	36.172

Fund: 1 GENERAL FUND

Department: 15 CITY OF DICKINSON LIBRARY

Program: CITY OF DICKINSON LIBRARY

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8101-15-00	Salary and Wages	196,414.00	12,803.15		75,235.92	38.305	121,178.08	61.695
01-8104-15-00	PTE Base Salary	43,054.00	5,666.83		29,463.53	68.434	13,590.47	31.566
01-8113-15-00	Certification/Education Pay	5,760.00	355.20		1,953.60	33.917	3,806.40	66.083
01-8114-15-00	Longevity Pay	1,310.00			1,250.00	95.420	60.00	4.580
01-8150-15-00	FICA TAX	2,788.00	225.24		1,568.86	56.272	1,219.14	43.728
01-8151-15-00	Payroll Tax	3,575.00	272.52		1,560.78	43.658	2,014.22	56.342
01-8152-15-00	Unemployment Tax	1,553.00			1.02	.066	1,551.98	99.934
01-8153-15-00	Retirement (TMRS)	17,466.00	1,315.22		7,201.16	41.230	10,264.84	58.770
01-8155-15-00	Employee Group Insurance	34,653.00	1,880.96		11,284.77	32.565	23,368.23	67.435
01-8156-15-00	Worker's Compensation Ins.	639.00			552.55	86.471	86.45	13.529
Subtotal:		307,212.00	22,519.12		130,072.19	42.340	177,139.81	57.660
01-8210-15-00	OFFICE & POSTAGE SUPPLIES	9,000.00	51.47		2,622.64	29.140	6,377.36	70.860
01-8211-15-00	SUMMER READING SUPPLIES	750.00					750.00	100.000
01-8212-15-00	Materials Processing Supplies	6,000.00	120.91	.02	3,973.32	66.222	2,026.66	33.778
01-8223-15-00	COLLECTION DEVELOPMENT	12,599.00	157.66		4,750.15	37.703	7,848.85	62.297
Subtotal:		28,349.00	330.04	.02	11,346.11	40.023	17,002.87	59.977
01-8301-15-00	Building & Property Maintenanc	13,000.00	827.38	3,752.00	3,295.21	54.209	5,952.79	45.791
Subtotal:		13,000.00	827.38	3,752.00	3,295.21	54.209	5,952.79	45.791
01-8402-15-00	Travel & Training - Staff	3,500.00	265.00		569.00	16.257	2,931.00	83.743
01-8403-15-00	DUES/SUBSCRIPTIONS/BOOKS	750.00			232.00	30.933	518.00	69.067
01-8417-15-00	Utilities-Gas,Electric & Water	45,200.00	3,623.17		17,787.26	39.352	27,412.74	60.648
Subtotal:		49,450.00	3,888.17		18,588.26	37.590	30,861.74	62.410
Program number:	CITY OF DICKINSON LIBRARY	398,011.00	27,564.71	3,752.02	163,301.77	41.972	230,957.21	58.028
Department number:	CITY OF DICKINSON LIBRARY	398,011.00	27,564.71	3,752.02	163,301.77	41.972	230,957.21	58.028

Fund: 1 GENERAL FUND

Department: 16 TOURISM & MUSEUM CTR

Program: TOURISM & MUSEUM CTR

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance Available	Unexpended
			Actual					
01-8101-16-00	SALARY AND WAGES	63,947.00	4,918.96		29,332.73	45.870	34,614.27	54.130
01-8104-16-00	PTE Base Salary	16,788.00	1,222.22		8,070.60	48.074	8,717.40	51.926
01-8110-16-00	CELL PHONE ALLOWANCE	315.00	26.25		157.50	50.000	157.50	50.000
01-8114-16-00	Longevity Pay	551.00			491.25	89.156	59.75	10.844
01-8150-16-00	FICA Tax	1,041.00	75.78		500.38	48.067	540.62	51.933
01-8151-16-00	Payroll taxes	1,183.00	88.67		547.43	46.275	635.57	53.725
01-8152-16-00	Unemployment taxes	660.00			.87	.132	659.13	99.868
01-8153-16-00	RETIREMENT (TMRS)	5,616.00	426.77		2,608.52	46.448	3,007.48	53.552
01-8155-16-00	EMPLOYEE GROUP INSURANCE	12,914.00	1,095.49		6,656.65	51.546	6,257.35	48.454
01-8156-16-00	WORKER'S COMPENSATION INS.	212.00			183.32	86.472	28.68	13.528
Subtotal:		103,227.00	7,854.14		48,549.25	47.032	54,677.75	52.968
Program number: TOURISM & MUSEUM CTR		103,227.00	7,854.14		48,549.25	47.032	54,677.75	52.968
Department number: TOURISM & MUSEUM CTR		103,227.00	7,854.14		48,549.25	47.032	54,677.75	52.968

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
01-8101-17-00	FTE Base Salary	219,319.00	17,977.99		113,800.72	51.888	105,518.28	48.112
01-8102-17-00	Overtime Pay	78,434.00	5,244.76		42,780.03	54.543	35,653.97	45.457
01-8104-17-00	PTE Base Salary	250,226.00	22,902.09		143,886.59	57.503	106,339.41	42.497
01-8113-17-00	Certification/Education pay	10,200.00	372.50		2,042.40	20.024	8,157.60	79.976
01-8114-17-00	LONGEVITY PAY	1,095.00			1,075.00	98.174	20.00	1.826
01-8150-17-00	Fica Tax	17,913.00	1,094.48		7,360.34	41.089	10,552.66	58.911
01-8151-17-00	PAYROLL TAX	8,109.00	637.13		4,208.65	51.901	3,900.35	48.099
01-8152-17-00	Unemployment taxes	4,848.00			28.12	.580	4,819.88	99.420
01-8153-17-00	Retirement (TMRS)	34,114.00	2,489.27		16,162.68	47.378	17,951.32	52.622
01-8155-17-00	Employee Group Insurance	49,344.00	4,060.95		24,369.42	49.387	24,974.58	50.613
01-8156-17-00	Workmen compensation	17,060.00			14,751.81	86.470	2,308.19	13.530
Subtotal:		690,662.00	54,779.17		370,465.76	53.639	320,196.24	46.361
01-8204-17-00	Fuel	15,000.00	134.15		2,624.22	17.495	12,375.78	82.505
01-8206-17-00	Supplies-Investigational/EMS	34,800.00	945.50	18,604.48	10,003.96	82.208	6,191.56	17.792
01-8210-17-00	Office supplies	500.00	27.64		427.54	85.508	72.46	14.492
01-8213-17-00	Uniform & apparel	5,000.00					5,000.00	100.000
Subtotal:		55,300.00	1,107.29	18,604.48	13,055.72	57.252	23,639.80	42.748
01-8301-17-00	BLDG & PROPERTY MAINT	20,000.00	650.40	2,320.00	9,553.72	59.369	8,126.28	40.631
01-8304-17-00	Service Contract-800mHZ Radios	9,620.00			5,202.00	54.075	4,418.00	45.925
01-8307-17-00	Vehicle maintenance	13,000.00	816.04		3,786.74	29.129	9,213.26	70.871
Subtotal:		42,620.00	1,466.44	2,320.00	18,542.46	48.950	21,757.54	51.050
01-8402-17-00	Travel & Training - Staff	4,000.00	496.78		1,121.78	28.045	2,878.22	71.956
01-8403-17-00	Dues/Subscriptions/Books	3,500.00	180.25		2,349.55	67.130	1,150.45	32.870
01-8407-17-00	Communication	3,000.00	287.56		1,509.10	50.303	1,490.90	49.697
01-8417-17-00	UTILITIES-GAS,ELECT.& WATER	30,850.00	1,470.74		9,524.64	30.874	21,325.36	69.126
01-8424-17-00	EMS SERVICES - DISD FOOTBALL	2,250.00			425.00	18.889	1,825.00	81.111
Subtotal:		43,600.00	2,435.33		14,930.07	34.243	28,669.93	65.757
01-8527-17-00	CONTRACTUAL SERVICES - OTHER	11,000.00			3,600.00	32.727	7,400.00	67.273
01-8541-17-00	EMS Patient billing	41,000.00	3,100.01		19,384.15	47.278	21,615.85	52.722
Subtotal:		52,000.00	3,100.01		22,984.15	44.200	29,015.85	55.800
01-8604-17-00	Furniture & Equipment	47,000.00		42,630.99		90.704	4,369.01	9.296
Subtotal:		47,000.00		42,630.99		90.704	4,369.01	9.296

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8709-17-00	Public Official	4,080.00			2,690.71	65.949	1,389.29	34.051
Subtotal:		4,080.00			2,690.71	65.949	1,389.29	34.051
Program number:	EMERGENCY MEDICAL SERVICES	935,262.00	62,888.24	63,555.47	442,668.87	54.126	429,037.66	45.874
Department number:	EMERGENCY MEDICAL SERVICES	935,262.00	62,888.24	63,555.47	442,668.87	54.126	429,037.66	45.874

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8300-18-00	BLDG ALARM & ACCESS SERVICES	25,000.00	2,819.83		13,300.97	53.204	11,699.03	46.796
Subtotal:		25,000.00	2,819.83		13,300.97	53.204	11,699.03	46.796
01-8501-18-00	FINANCE & AUDIT	41,500.00	7,843.00		7,843.00	18.899	33,657.00	81.101
01-8502-18-00	ANIMAL CONTROL	82,928.00			47,382.68	57.137	35,545.32	42.863
01-8510-18-00	DKSN VOLUNTEER FIRE DEPT	98,853.00	8,238.00		49,428.00	50.002	49,425.00	49.998
01-8511-18-00	DOCUMENT/RECORDS STORAGE	14,000.00	650.00		2,253.01	16.093	11,746.99	83.907
01-8512-18-00	JANITORIAL SERVICES CONTRACT	21,096.00	1,758.00		10,548.00	50.000	10,548.00	50.000
01-8515-18-00	LEGAL FEES	70,000.00			31,927.97	45.611	38,072.03	54.389
01-8520-18-00	Tax Appraisal	28,870.00			14,434.84	49.999	14,435.16	50.001
01-8521-18-00	Tax Collection	3,000.00			1,156.99	38.566	1,843.01	61.434
01-8543-18-00	GRANT PAYMENTS - 380 CO'S	3,268,836.00	241,204.34		1,118,529.34	34.218	2,150,306.66	65.782
01-8557-18-00	ECONOMIC DEV. CONSULTING SVCS	36,000.00			15,000.00	41.667	21,000.00	58.333
Subtotal:		3,665,083.00	259,693.34		1,298,503.83	35.429	2,366,579.17	64.571
01-8704-18-00	VEHICLE INSURANCE	50,050.00			38,573.00	77.069	11,477.00	22.931
01-8708-18-00	REAL & PERSONAL PROPERTY INS	142,577.00			112,878.91	79.170	29,698.09	20.830
01-8709-18-00	PUBLIC OFFICIALS E&O INSURANCE	5,300.00			3,495.29	65.949	1,804.71	34.051
01-8711-18-00	EMPLOYEE BOND	985.00			961.00	97.563	24.00	2.437
Subtotal:		198,912.00			155,908.20	78.380	43,003.80	21.620
Program number:	CONTRACTUAL SERVICES	3,888,995.00	262,513.17		1,467,713.00	37.740	2,421,282.00	62.260

Fund: 1 GENERAL FUND

Department: 18 CONTRACTUAL SERVICES

Program: 1 DVFD PENSION CONTRIBUTIONS

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD		% Of Budget Expended	Budget	% Of Budget Unexpended
			Month Actual	Encumbrances	Actuals		Balance Available	
01-8510-18-01	DVFD - PENSION CONTRIBUTIONS	23,000.00			6,292.00	27.357	16,708.00	72.643
Subtotal:		23,000.00			6,292.00	27.357	16,708.00	72.643
Program number: 1 DVFD PENSION CONTRIBUTIONS		23,000.00			6,292.00	27.357	16,708.00	72.643

Fund: 1 GENERAL FUND

Department: 18 CONTRACTUAL SERVICES

Program: 2 DVFD FUEL

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8510-18-02	DVFD - FUEL	9,370.00			1,009.23	10.771	8,360.77	89.229
Subtotal:		9,370.00			1,009.23	10.771	8,360.77	89.229
Program number: 2 DVFD FUEL		9,370.00			1,009.23	10.771	8,360.77	89.229

Fund: 1 GENERAL FUND

Department: 18 CONTRACTUAL SERVICES

Program: 3 DVFD CONTRACT EMPLOYEE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
01-8510-18-03	DVFD - CONTRACT EMPLOYEE	13,000.00	3,250.00		6,500.00	50.000	6,500.00	50.000
Subtotal:		13,000.00	3,250.00		6,500.00	50.000	6,500.00	50.000
Program number: 3 DVFD CONTRACT EMPLOYEE		13,000.00	3,250.00		6,500.00	50.000	6,500.00	50.000
Department number: CONTRACTUAL SERVICES		3,934,365.00	265,763.17		1,481,514.23	37.656	2,452,850.77	62.344
Fund number: 1 GENERAL FUND		12,003,153.00	884,852.97	126,978.59	5,089,542.79	43.456	6,787,119.27	56.544

Fund: 2 DEBT SERVICE FUND

Department: 40 DEBT SERVICE

Program: DEBT SERVICE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
02-8525-40-00	Issue Costs	5,300.00					5,300.00	100.000
Subtotal:		5,300.00					5,300.00	100.000
02-8917-40-00	2009 CO RE-FI INTEREST	50,695.00			25,347.50	50.000	25,347.50	50.000
02-8920-40-00	SERIES 2009 GO PRINCIPLE	120,000.00			120,000.00	100.000		
02-8921-40-00	SERIES 2009 GO INTEREST	75,320.00			38,710.00	51.394	36,610.00	48.606
02-8923-40-00	2014 GO REFUND PRINCIPAL	465,000.00			465,000.00	100.000		
02-8924-40-00	SERIES 2014 GO REFUND INTEREST	156,175.00			80,412.50	51.489	75,762.50	48.511
Subtotal:		867,190.00			729,470.00	84.119	137,720.00	15.881
Program number: DEBT SERVICE		872,490.00			729,470.00	83.608	143,020.00	16.392
Department number: DEBT SERVICE		872,490.00			729,470.00	83.608	143,020.00	16.392
Fund number: 2 DEBT SERVICE FUND		872,490.00			729,470.00	83.608	143,020.00	16.392

Fund: 3 SPECIAL REVENUE FUND

Department: 4 MUNICIPAL COURT

Program: MUNICIPAL COURT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
03-8218-04-00	Fire Prev & Child SafetyProgrms			103.84			103.84-	
	Subtotal:			103.84			103.84-	
03-8923-04-00	TSFR TO SPECIAL REV.FUND				9,249.54		9,249.54-	
	Subtotal:				9,249.54		9,249.54-	
	Program number: MUNICIPAL COURT			103.84	9,249.54		9,353.38-	
	Department number: MUNICIPAL COURT			103.84	9,249.54		9,353.38-	

Fund: 3 SPECIAL REVENUE FUND

Department: 5 LAW ENFORCEMENT

Program: LAW ENFORCEMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
03-8420-05-00	LEOSE Training Fund Expd.			2,120.00			2,120.00-	
	Subtotal:			2,120.00			2,120.00-	
Program number:	LAW ENFORCEMENT			2,120.00			2,120.00-	
Department number:	LAW ENFORCEMENT			2,120.00			2,120.00-	

Fund: 3 SPECIAL REVENUE FUND

Department: 19 SEIZED FUNDS

Program: SEIZED FUNDS

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
03-8513-19-00	AWARDED FEDERAL EXPENDED			500.00				
	Subtotal:			500.00				
Program number:	SEIZED FUNDS			500.00				
Department number:	SEIZED FUNDS			500.00				
Fund number:	3 SPECIAL REVENUE FUND		2,723.84	9,249.54			11,473.38-	

Fund: 6 MUNICIPAL DRAINAGE UTILITY SYS

Department: 14 DRAINAGE DEPARTMENT

Program: DRAINAGE DEPARTMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD		% Of Budget Expended	Budget	% Of Budget Unexpended
			Month Actual	Encumbrances	Actuals		Balance Available	
06-8101-14-00	FTE SALARY & WAGES	153,228.00	11,720.89		70,760.70	46.180	82,467.30	53.820
06-8102-14-00	OVERTIME PAY	2,060.00	50.20		258.65	12.556	1,801.35	87.444
06-8110-14-00	CELL PHONE ALLOWANCE	450.00	37.50		225.00	50.000	225.00	50.000
06-8113-14-00	CERTIFICATION/EDUCATION PAY	450.00	37.50		213.75	47.500	236.25	52.500
06-8114-14-00	LONGEVITY PAY	1,845.00			1,695.00	91.870	150.00	8.130
06-8151-14-00	PAYROLL TAX	2,291.00	165.42		1,024.34	44.711	1,266.66	55.289
06-8152-14-00	UNEMPLOYMENT TAX	875.00			2.30	.263	872.70	99.737
06-8153-14-00	RETIREMENT (TMRS)	13,694.00	1,022.33		6,365.97	46.487	7,328.03	53.513
06-8155-14-00	EMPLOYEE GROUP INSURANCE	34,671.00	2,596.21		15,511.95	44.740	19,159.05	55.260
06-8156-14-00	WORKER'S COMPENSATION INS.	8,556.00			7,952.25	92.944	603.75	7.056
Subtotal:		218,120.00	15,630.05		104,009.91	47.685	114,110.09	52.315
06-8204-14-00	FUEL	15,803.00			1,925.92	12.187	13,877.08	87.813
06-8205-14-00	SAFETY SUPPLIES	800.00	2.20		602.10	75.263	197.90	24.738
06-8211-14-00	SHOP SUPPLIES & SMALL TOOLS	2,000.00	54.63		639.12	31.956	1,360.88	68.044
Subtotal:		18,603.00	56.83		3,167.14	17.025	15,435.86	82.975
06-8301-14-00	BUILDING & PROPERTY MAINT	1,800.00	35.00		1,240.00	68.889	560.00	31.111
06-8302-14-00	DRAINAGE CULVERT/DRIVE MAINT	45,000.00	4,453.35		6,623.90	14.720	38,376.10	85.280
06-8307-14-00	VEHICLE & EQUIPMENT MAINT.	15,000.00	85.53	50.00	801.97	5.680	14,148.03	94.320
Subtotal:		61,800.00	4,573.88	50.00	8,665.87	14.103	53,084.13	85.897
06-8402-14-00	TRAVEL & TRAINING - STAFF	1,300.00					1,300.00	100.000
06-8417-14-00	UTILITIES	6,600.00	443.50		2,217.82	33.603	4,382.18	66.397
06-8421-14-00	PERFORMANCE INCENTIVE PROGRAM	400.00					400.00	100.000
06-8438-14-00	UNIFORM SERVICE CONTRACT	2,000.00	192.08		986.13	49.307	1,013.87	50.694
Subtotal:		10,300.00	635.58		3,203.95	31.106	7,096.05	68.894
06-8518-14-00	DRAINAGE BILLING SERVICES	4,000.00			2,922.88	73.072	1,077.12	26.928
06-8524-14-00	PROFESSIONAL SVCS-ENGINEERING	5,000.00					5,000.00	100.000
06-8527-14-00	CONTRACTUAL SERVICES - LABOR	12,800.00			366.75	2.865	12,433.25	97.135
06-8540-14-00	PHASE II STORM WATER PROGRAM	5,000.00			10,619.73	212.395	5,619.73-	-112.395
Subtotal:		26,800.00			13,909.36	51.901	12,890.64	48.099
06-8620-14-00	PROJECT - DKS N BAYOU WATERSHED	500.00					500.00	100.000
Subtotal:		500.00					500.00	100.000

Fund: 6 MUNICIPAL DRAINAGE UTILITY SYS

Department: 14 DRAINAGE DEPARTMENT

Program: DRAINAGE DEPARTMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
06-8708-14-00	PROPERTY INSURANCE	100.00			10.49	10.490	89.51	89.510
Subtotal:		100.00			10.49	10.490	89.51	89.510
06-8868-14-00	TANGLEBRIAR DITCH - DRAINAGE			411.49			411.49-	
06-8879-14-00	COUNTRY CLUB DITCH MOWING	14,000.00		13,135.40	2,593.80	112.351	1,729.20-	-12.351
06-8880-14-00-0	2016 DRAINAGE - MOORE'S	28,000.00					28,000.00	100.000
06-8880-14-00-0	2016 DRAINAGE - PABST DR	10,000.00					10,000.00	100.000
06-8880-14-00-0	2016 DRAINAGE - CHURCH ST	8,000.00					8,000.00	100.000
06-8880-14-00-0	2016 DRAINAGE - GREENLEE	10,000.00					10,000.00	100.000
Subtotal:		70,000.00		13,546.89	2,593.80	23.058	53,859.31	76.942
Program number:	DRAINAGE DEPARTMENT	406,223.00	20,896.34	13,596.89	135,560.52	36.718	257,065.59	63.282
Department number:	DRAINAGE DEPARTMENT	406,223.00	20,896.34	13,596.89	135,560.52	36.718	257,065.59	63.282
Fund number:	6 MUNICIPAL DRAINAGE UTILITY SY	406,223.00	20,896.34	13,596.89	135,560.52	36.718	257,065.59	63.282

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
08-8306-12-00	STREET REPAIR/PATCH MATERIALS	100,000.00		11,356.05	4,326.39	15.682	84,317.56	84.318
Subtotal:		100,000.00		11,356.05	4,326.39	15.682	84,317.56	84.318
08-8401-12-00	ADVERTISING & LEGAL NOTICES	1,000.00					1,000.00	100.000
Subtotal:		1,000.00					1,000.00	100.000
08-8801-12-00	47TH ST (MINNESOTA TO PLUM)			135.00			135.00-	
08-8804-12-00	28TH ST (CALIFORNIA - KANSAS)			6,054.30			6,054.30-	
08-8811-12-00	48TH STREET (WEST OF HWY 3)			8,300.00			8,300.00-	
08-8812-12-00	AVENUE L			17,858.07	2,028.43		19,886.50-	
08-8813-12-00	DAKOTA		2,807.29	27,834.48	307,676.80		335,511.28-	
08-8816-12-00	48TH ST (E OF HWY 3)		78,381.70	6,133.09	84,084.59		90,217.68-	
08-8817-12-00	33RD STREET				1,007.50		1,007.50-	
08-8818-12-00	28TH ST (W OF HWY 3)				1,007.50		1,007.50-	
08-8819-12-00	LEONETTI		593.08	98,029.00	1,600.58		99,629.58-	
08-8820-12-00	OLEANDER (PALM TO BRIDGE)				1,007.50		1,007.50-	
08-8821-12-00	GREENBRIAR STREET				1,007.50		1,007.50-	
08-8822-12-00-0	2016 STREET REHAB - 35TH	419,796.00	3,671.84		22,640.85	5.393	397,155.15	94.607
08-8822-12-00-0	2016 STREET REHAB - NEBRASKA	116,897.00	3,671.84		22,640.85	19.368	94,256.15	80.632
08-8822-12-00-0	2016 STREET REHAB - HOLLYWOOD	226,044.00	3,671.84		22,640.85	10.016	203,403.15	89.984
08-8822-12-00-0	2016 STREET REHAB - GILL RD	217,971.00	3,671.84		22,640.85	10.387	195,330.15	89.613
08-8822-12-00-0	2016 STREET REHAB - JOHNSON ST	96,876.00	3,671.84		22,640.84	23.371	74,235.16	76.629
08-8822-12-00-0	2016 STREET REHAB - MARINER'S	96,876.00	3,671.84		22,640.83	23.371	74,235.17	76.629
08-8822-12-00-0	2016 STREET REHAB - PNE OAK CR	90,418.00	3,671.87		22,640.84	25.040	67,777.16	74.960
Subtotal:		1,264,878.00	107,484.98	164,343.94	557,906.31	57.100	542,627.75	42.900
Program number:	PUBLIC WORKS - STREETS	1,365,878.00	107,484.98	175,699.99	562,232.70	54.026	627,945.31	45.974
Department number:	PUBLIC WORKS - STREETS	1,365,878.00	107,484.98	175,699.99	562,232.70	54.026	627,945.31	45.974
Fund number:	8 STREET MAINTENANCE FUND	1,365,878.00	107,484.98	175,699.99	562,232.70	54.026	627,945.31	45.974

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
11-8513-19-00	AWARDED FEDERAL EXPENDED	50,700.00	22,158.21	6,090.99	45,360.66	101.483	751.65-	-1.483
Subtotal:		50,700.00	22,158.21	6,090.99	45,360.66	101.483	751.65-	-1.483
Program number:		50,700.00	22,158.21	6,090.99	45,360.66	101.483	751.65-	-1.483
Department number: SEIZED FUNDS		50,700.00	22,158.21	6,090.99	45,360.66	101.483	751.65-	-1.483
Fund number: 11 SEIZED FUNDS		50,700.00	22,158.21	6,090.99	45,360.66	101.483	751.65-	-1.483

Fund: 13 SEIZED FUNDS - STATE/NARCOTICS

Department: 19 SEIZED FUNDS

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
13-8511-19-00	SEIZED FUNDS EXPENDE-NARCOTIC				2,194.50		2,194.50-	
Subtotal:					2,194.50		2,194.50-	
Program number:					2,194.50		2,194.50-	
Department number:	SEIZED FUNDS				2,194.50		2,194.50-	
Fund number:	13 SEIZED FUNDS - STATE/NARCOTICS				2,194.50		2,194.50-	

Fund: 15 DICKINSON PID #1

Department: 3 PID# 1 COMMUNITY DEVELOPMENT

Program: PID# 1 COMMUNITY DEVELOPMENT

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD		% Of Budget Expended	Budget	% Of Budget Unexpended
			Month Actual	Encumbrances	Actuals		Balance Available	
15-8501-03-00	EXTERNAL AUDIT & CAFR PREP	3,600.00					3,600.00	100.000
15-8521-03-00	PID#1 COLLECTION FEES	3,950.00	1,950.00		3,900.00	98.734	50.00	1.266
15-8557-03-00	PID#1 REIMBURSE DEVELOPER	204,239.00					204,239.00	100.000
15-8559-03-00	TAX REFUNDS TO HOMEOWNERS	300.00	2,789.32		4,100.26	1,366.753	3,800.26-	-1,266.753
Subtotal:		212,089.00	4,739.32		8,000.26	3.772	204,088.74	96.228
15-8915-03-00	TSFR TO CITY-GEN.FUND	15,000.00					15,000.00	100.000
Subtotal:		15,000.00					15,000.00	100.000
Program number: PID# 1 COMMUNITY DEVELOPME		227,089.00	4,739.32		8,000.26	3.523	219,088.74	96.477
Department number: PID# 1 COMMUNITY DEVELOPMEN		227,089.00	4,739.32		8,000.26	3.523	219,088.74	96.477
Fund number: 15 DICKINSON PID #1		227,089.00	4,739.32		8,000.26	3.523	219,088.74	96.477

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
16-8101-05-00	SALARY & WAGES - VOCA	44,665.00	3,435.84		20,524.72	45.953	24,140.28	54.047
16-8105-05-00	LONGEVITY PAY	475.00					475.00	100.000
16-8151-05-00	PAYROLL TAX - VOCA	655.00	49.82		297.61	45.437	357.39	54.563
16-8152-05-00	UNEMPLOYMENT TAX - VOCA	207.00					207.00	100.000
16-8153-05-00	RETIREMENT (TMRS) - VOCA	3,911.00	296.51		1,785.59	45.656	2,125.41	54.344
16-8155-05-00	EMPLOYEE INSURANCE - VOCA	7,444.00	608.99		3,590.01	48.227	3,853.99	51.773
16-8156-05-00	WORKER'S COMPENSATION - VOCA	117.00			101.17	86.470	15.83	13.530
Subtotal:		57,474.00	4,391.16		26,299.10	45.758	31,174.90	54.242
16-8204-05-00	FUEL - VOCA	2,968.00			231.71	7.807	2,736.29	92.193
16-8210-05-00	OFFICE SUPPLIES & POSTAGE	4,000.00	633.16		1,649.68	41.242	2,350.32	58.758
Subtotal:		6,968.00	633.16		1,881.39	27.000	5,086.61	73.000
16-8402-05-00	TRAVEL & TRAINING - VOCA	2,200.00			15.00	.682	2,185.00	99.318
Subtotal:		2,200.00			15.00	.682	2,185.00	99.318
Program number:	LAW ENFORCEMENT - VOCA	66,642.00	5,024.32		28,195.49	42.309	38,446.51	57.691
Department number:	LAW ENFORCEMENT - VOCA	66,642.00	5,024.32		28,195.49	42.309	38,446.51	57.691
Fund number:	16 VOCA GRANT	66,642.00	5,024.32		28,195.49	42.309	38,446.51	57.691

Fund: 17 LIBRARY GRANT FUND

Department: 15 DICKINSON PUBLIC LIBRARY
 Period Ending: 3/2016

Program: 1 IMPACT GRANT - 15006

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
17-8227-15-01	IMPACT EXPENDITURES - 15006	9,550.00			93.53	.979	9,456.47	99.021
Subtotal:		9,550.00			93.53	.979	9,456.47	99.021
Program number: 1 IMPACT GRANT - 15006		9,550.00			93.53	.979	9,456.47	99.021

Fund: 17 LIBRARY GRANT FUND

Department: 15 DICKINSON PUBLIC LIBRARY

Program: 2 IMPACT GRANT - 15007

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
17-8227-15-02	IMPACT EXPENDITURES - 15007	5,360.00					5,360.00	100.000
Subtotal:		5,360.00					5,360.00	100.000
Program number: 2 IMPACT GRANT - 15007		5,360.00					5,360.00	100.000

Fund: 17 LIBRARY GRANT FUND

Department: 15 DICKINSON PUBLIC LIBRARY

Program: 3 IMPACT GRANT - 16010

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
17-8227-15-03	IMPACT EXPENDITURES - 16010		48.00	1,400.00	1,428.83		2,828.83-	
Subtotal:			48.00	1,400.00	1,428.83		2,828.83-	
Program number: 3 IMPACT GRANT - 16010			48.00	1,400.00	1,428.83		2,828.83-	
Department number: DICKINSON PUBLIC LIBRARY		14,910.00	48.00	1,400.00	1,522.36	19.600	11,987.64	80.400
Fund number: 17 LIBRARY GRANT FUND		14,910.00	48.00	1,400.00	1,522.36	19.600	11,987.64	80.400

Fund: 18 COPS 2010 HIRING PROGRAM GRANT

Department: 5 LAW ENFORCEMENT - COPS GRANT

Program: LAW ENFORCEMENT - COPS GRANT

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
18-8101-05-00	SALARY & WAGES - COPS	89,621.00	6,893.92		41,620.26	46.440	48,000.74	53.560
18-8108-05-00	CLOTHING ALLOWANCE	650.00					650.00	100.000
18-8110-05-00	CELL PHONE ALLOWANCE	420.00					420.00	100.000
18-8113-05-00	CERT/EDUCATION PAY - COPS	1,560.00					1,560.00	100.000
18-8114-05-00	LONGEVITY PAY-COPS	540.00			540.00	100.000		
18-8151-05-00	PAYROLL TAX - COPS	1,345.00	99.96		611.36	45.454	733.64	54.546
18-8152-05-00	UNEMPLOYMENT TAX - COPS	414.00					414.00	100.000
18-8153-05-00	RETIREMENT (TMRS) - COPS	8,040.00	594.95		3,668.10	45.623	4,371.90	54.377
18-8155-05-00	EMPLOYEE INSURANCE - COPS	14,909.00	1,195.18		6,917.22	46.396	7,991.78	53.604
18-8156-05-00	WORKERS COMP - COPS	2,052.00			1,774.37	86.470	277.63	13.530
Subtotal:		119,551.00	8,784.01		55,131.31	46.115	64,419.69	53.885
Program number:	LAW ENFORCEMENT - COPS GRA	119,551.00	8,784.01		55,131.31	46.115	64,419.69	53.885
Department number:	LAW ENFORCEMENT - COPS GRAN	119,551.00	8,784.01		55,131.31	46.115	64,419.69	53.885
Fund number:	18 COPS 2010 HIRING PROGRAM GRAN	119,551.00	8,784.01		55,131.31	46.115	64,419.69	53.885

Fund: 21 VEHICLE REPLACEMENT FUND

Department: 5 LAW ENFORCEMENT

Program: LAW ENFORCEMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
21-8604-05-00	FURNITURE & EQUIPMENT			241,724.15	45,334.14		287,058.29-	
21-8660-05-00	VEHICLE ACQUISITION	204,400.00	39,021.61	47,746.00	222,163.26	132.050	65,509.26-	-32.050
Subtotal:		204,400.00	39,021.61	289,470.15	267,497.40	272.489	352,567.55-	-172.489
Program number: LAW ENFORCEMENT		204,400.00	39,021.61	289,470.15	267,497.40	272.489	352,567.55-	-172.489
Department number: LAW ENFORCEMENT		204,400.00	39,021.61	289,470.15	267,497.40	272.489	352,567.55-	-172.489

Fund: 21 VEHICLE REPLACEMENT FUND

Department: 10 CODE ENFORCEMENT

Program: CODE ENFORCEMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
21-8660-10-00	VEHICLE ACQUISITION	41,000.00			41,434.50	101.060	434.50-	-1.060
Subtotal:		41,000.00			41,434.50	101.060	434.50-	-1.060
Program number: CODE ENFORCEMENT		41,000.00			41,434.50	101.060	434.50-	-1.060
Department number: CODE ENFORCEMENT		41,000.00			41,434.50	101.060	434.50-	-1.060

Fund: 21 VEHICLE REPLACEMENT FUND

Department: 14 PUBLIC WORKS - DRAINAGE

Program: PUBLIC WORKS - DRAINAGE

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
21-8660-14-00	VEHICLE ACQUISITION	45,000.00		5,200.00-	42,822.00	83.604	7,378.00	16.396
Subtotal:		45,000.00		5,200.00-	42,822.00	83.604	7,378.00	16.396
Program number:	PUBLIC WORKS - DRAINAGE	45,000.00		5,200.00-	42,822.00	83.604	7,378.00	16.396
Department number:	PUBLIC WORKS - DRAINAGE	45,000.00		5,200.00-	42,822.00	83.604	7,378.00	16.396

Fund: 21 VEHICLE REPLACEMENT FUND

Department: 18 GOVERNMENT-WIDE SERVICES
 Period Ending: 3/2016

Program:

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
21-8604-18-00	FURNITURE & EQUIPMENT				39,513.00		39,513.00-	
Subtotal:					39,513.00		39,513.00-	
Program number:					39,513.00		39,513.00-	
Department number: GOVERNMENT-WIDE SERVICES					39,513.00		39,513.00-	
Fund number:	21 VEHICLE REPLACEMENT FUND	290,400.00	39,021.61	284,270.15	391,266.90	232.623	385,137.05-	-132.623

Fund: 25 DICKINSON PID #2

Department: 3 PID# 1 COMMUNITY DEVELOPMENT

Program: PID# 1 COMMUNITY DEVELOPMENT

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD		% Of Budget Expended	Budget	% Of Budget Unexpended
			Month Actual	Encumbrances	Actuals		Balance Available	
25-8521-03-00	PID#1 COLLECTION FEES				975.00		975.00-	
Subtotal:					975.00		975.00-	
Program number: PID# 1 COMMUNITY DEVELOPMENT					975.00		975.00-	
Department number: PID# 1 COMMUNITY DEVELOPMENT					975.00		975.00-	
Fund number: 25 DICKINSON PID #2					975.00		975.00-	

Fund: 30 BUILDING MAINTENANCE FUND

Department: 5 LAW ENFORCEMENT

Program: POLICE DEPARTMENT

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
30-8301-05-00	BUILDING & PROPERTY MAINT.			100.00	3,078.74		3,178.74-	
Subtotal:				100.00	3,078.74		3,178.74-	
Program number:	POLICE DEPARTMENT			100.00	3,078.74		3,178.74-	
Department number:	LAW ENFORCEMENT			100.00	3,078.74		3,178.74-	

Fund: 30 BUILDING MAINTENANCE FUND

Department: 12 PUBLIC WORKS & STREETS

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
30-8301-12-00	BUILDING & PROPERTY MAINT.			227.00			227.00-	
Subtotal:				227.00			227.00-	
Program number:				227.00			227.00-	
Department number: PUBLIC WORKS & STREETS				227.00			227.00-	
Fund number: 30 BUILDING MAINTENANCE FUND				327.00	3,078.74		3,405.74-	

Fund: 31 COURT CHILD SAFETY FUND-SP.REV

Department: 4 MUNICIPAL COURT

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
31-8218-04-00	FIRE PREV & CHILD SAFETY PROGS	7,793.00			946.68	12.148	6,846.32	87.852
Subtotal:		7,793.00			946.68	12.148	6,846.32	87.852
Program number:		7,793.00			946.68	12.148	6,846.32	87.852
Department number: MUNICIPAL COURT		7,793.00			946.68	12.148	6,846.32	87.852
Fund number: 31 COURT CHILD SAFETY FUND-SP.RE		7,793.00			946.68	12.148	6,846.32	87.852

Fund: 32 COURT EFFICIENCY FUND - SP.REV

Department: 4 MUNICIPAL COURT

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current Month Actual	YTD Encumbrances	YTD Actuals	% Of Budget Expended	Budget Balance Available	% Of Budget Unexpended
32-8210-04-00	OFFICE SUPPLIES	250.00					250.00	100.000
32-8213-04-00	UNIFORM & APPAREL	500.00					500.00	100.000
Subtotal:		750.00					750.00	100.000
32-8402-04-00	TRAVEL & TRAINING	3,500.00	303.96		453.96	12.970	3,046.04	87.030
32-8403-04-00	DUES/SUBSCRIPTIONS/BOOKS	95.00					95.00	100.000
32-8410-04-00	NOTARY BOND	288.00					288.00	100.000
32-8412-04-00	JURY TRIALS - EFFICIENCY	463.00					463.00	100.000
Subtotal:		4,346.00	303.96		453.96	10.445	3,892.04	89.555
Program number:		5,096.00	303.96		453.96	8.908	4,642.04	91.092
Department number: MUNICIPAL COURT		5,096.00	303.96		453.96	8.908	4,642.04	91.092
Fund number: 32 COURT EFFICIENCY FUND - SP.RE		5,096.00	303.96		453.96	8.908	4,642.04	91.092

Fund: 33 COURT SECURITY FUND - SP.REV

Department: 4 MUNICIPAL COURT

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance Available	Unexpended
			Actual					
33-8104-04-00	PTE BASE SALARY	5,150.00	322.50		2,709.00	52.602	2,441.00	47.398
33-8150-04-00	FICA TAX	319.00	19.99		167.95	52.649	151.05	47.351
33-8151-04-00	PAYROLL TAX	75.00	4.67		39.27	52.360	35.73	47.640
33-8152-04-00	UNEMPLOYMENT TAX	118.00			2.00	1.695	116.00	98.305
33-8156-04-00	WORKMEN'S COMPENSATION	114.00			98.58	86.474	15.42	13.526
Subtotal:		5,776.00	347.16		3,016.80	52.230	2,759.20	47.770
33-8213-04-00	UNIFORM & APPAREL - COURT SEC	665.00					665.00	100.000
Subtotal:		665.00					665.00	100.000
33-8402-04-00	TRAVEL & TRAINING	1,000.00			300.00	30.000	700.00	70.000
33-8403-04-00	DUES/SUBSCRIPTIONS/BOOKS	100.00	40.00		140.00	140.000	40.00-	-40.000
33-8433-04-00	SECURITY - COURT SEC.	4,000.00					4,000.00	100.000
Subtotal:		5,100.00	40.00		440.00	8.627	4,660.00	91.373
Program number:		11,541.00	387.16		3,456.80	29.952	8,084.20	70.048
Department number: MUNICIPAL COURT		11,541.00	387.16		3,456.80	29.952	8,084.20	70.048
Fund number: 33 COURT SECURITY FUND - SP.REV		11,541.00	387.16		3,456.80	29.952	8,084.20	70.048

Fund: 34 COURT TECHNOLOGY FUND - SP.REV

Department: 4 MUNICIPAL COURT

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD	YTD	% Of Budget	Budget	% Of Budget
			Month	Encumbrances	Actuals	Expended	Balance	Unexpended
			Actual				Available	
34-8602-04-00	COMPUTER SOFTWARE	1,500.00	4,823.78		13,374.59	891.639	11,874.59-	-791.639
34-8603-04-00	COMPUTER EQUIPMENT	4,650.00					4,650.00	100.000
Subtotal:		6,150.00	4,823.78		13,374.59	217.473	7,224.59-	-117.473
Program number:		6,150.00	4,823.78		13,374.59	217.473	7,224.59-	-117.473
Department number: MUNICIPAL COURT		6,150.00	4,823.78		13,374.59	217.473	7,224.59-	-117.473
Fund number: 34 COURT TECHNOLOGY FUND - SP.RE		6,150.00	4,823.78		13,374.59	217.473	7,224.59-	-117.473

Fund: 35 HOTEL/MOTEL TAX

Department: 16 TOURISM

Program:

Period Ending: 3/2016

Account	Description	FY2016 ORIGINAL BUDDGET	Current	YTD		% Of Budget Expended	Budget	% Of Budget Unexpended
			Month Actual	Encumbrances	Actuals		Balance Available	
35-8101-16-00	SALARY & WAGES	12,503.00	961.78		5,754.31	46.023	6,748.69	53.977
35-8110-16-00	CELL PHONE ALLOWANCE	105.00	8.75		52.50	50.000	52.50	50.000
35-8114-16-00	LONGEVITY PAY	164.00			163.75	99.848	.25	.152
35-8151-16-00	PAYROLL TAXES	185.00	13.97		86.03	46.503	98.97	53.497
35-8152-16-00	UNEMPLOYMENT TAXES	52.00					52.00	100.000
35-8153-16-00	RETIREMENT (TMRS)	1,107.00	83.76		519.56	46.934	587.44	53.066
35-8155-16-00	EMPLOYEE GROUP INSURANCE	1,873.00	158.89		869.30	46.412	1,003.70	53.588
35-8156-16-00	WORKER'S COMP INSURANCE	33.00			28.54	86.485	4.46	13.515
Subtotal:		16,022.00	1,227.15		7,473.99	46.648	8,548.01	53.352
35-8401-16-00	ADVERTISING	4,020.00					4,020.00	100.000
Subtotal:		4,020.00					4,020.00	100.000
Program number:		20,042.00	1,227.15		7,473.99	37.292	12,568.01	62.708
Department number: TOURISM		20,042.00	1,227.15		7,473.99	37.292	12,568.01	62.708
Fund number: 35 HOTEL/MOTEL TAX		20,042.00	1,227.15		7,473.99	37.292	12,568.01	62.708
***** End of Report *****								

FUTURE CITY COUNCIL AGENDA ITEMS

May 2016

5/24/2016

Special Council Meeting

- Continued Review and Revision of Draft of Land Use Chapter of New Comprehensive Plan (Joint Workshop with Planning & Zoning Commission)

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- First Reading of Juvenile Curfew Ordinance
- Public Hearing and First Reading of Ordinance Adopting Land Use Chapter of New Comprehensive Plan
- Appointments/Reappointments to Boards and Commissions
- Approval of Interlocal Agreement for Emergency Medical Response Services in Unincorporated Portions of Galveston County Adjacent to the City of Dickinson
- Revised School Speed Zone Ordinance
- 2nd Quarter Financial & Investment Report
- Second Reading of Ordinance Adopting Community Services and Facilities Chapter of New Comprehensive Plan
- Update on Activities of the Dickinson Bayou Watershed Partnership
- Consideration of Final Plat for Bayou Bend Estates
- Approval of submitted bid on Tax Foreclosed Property Cause #05TX0518

June 2016

6/14/2016

Special Council Meeting

- Revised Needs Assessment for Police Building

Regular Council Meeting

- Update on Public Works Projects
- Second Reading of Ordinance Adopting Land Use Chapter of New Comprehensive Plan
- United Board of Health Re-Appointment and Appointments
- Widget Briefing – Public Works – Tree Removal

6/28/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Update on Activities of the Dickinson Bayou Watershed Partnership
- First Reading of Ordinance Adopting Comprehensive Plan In Its Entirety
-

July 2016

07/13/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Second Reading of Ordinance Adopting Comprehensive Plan In Its Entirety

07/27/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Update on Activities of Dickinson Bayou Watershed Steering Committee

August 2016

08/09/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects

08/23/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council

- Update on Activities of the Dickinson Bayou Watershed Partnership
- 3rd Quarter Financial & Investment Report
- Recessing the Regularly Scheduled Meeting of the City Council in Order to Conduct Business as the City of Dickinson Employee Benefits Trust.
- Reconvene
- Accepting the Action of the City of Dickinson Employee Benefits Trust to Accept the Offer for Employee Medical and Pharmacy Insurance from _____, the Renewal Offer for Employee Dental Insurance from Guardian, the Renewal Offer for Life Insurance from Guardian, the Renewal Offer for Vision Insurance from Humana Comp Benefits, and the Renewal Offer for Long-Term Disability Insurance from Standard Insurance.

September 2016

09/13/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects

09/27/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Update on Activities of the Dickinson Bayou Watershed Partnership
- GCAD nomination
- Agreement with Employer Solutions Employee Support PLLC FY 2016-2017
- Award of Competitive Sealed Bid for Official Newspaper
- Update on Activities of Dickinson Bayou Watershed Steering Committee
- Widget Briefing – Economic Development/Tourism

October 2016

10/13/2016

Special Council Meeting

Regular Council Meeting

- Breast Cancer Awareness
- Update on Public Works Projects

- Galveston County Appraisal District Nominations
- Appointments to HGAC

10/27/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Update on Activities of the Dickinson Bayou Watershed Partnership

November 2016

11/08/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Re-approve FFAST form
- Appointments/Reappointments to Boards and Commissions
- 4th Quarter Financial & Investment Report
- Cancellation of November 22, 2016 and December 27, 2016 Regular City Council Meetings Due to Holidays

December 2016

12/13/2016

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Appointments to Galveston Central Appraisal District Board of Directors

January 2017

01/10/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council

01/24/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of the Dickinson Bayou Watershed Partnership

February 2017

01/14/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council

01/28/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of the Dickinson Bayou Watershed Partnership

March 2017

03/14/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Resolution Aerial Spraying
- Racial Profiling Reports from Police Department and Fire Marshal's Office

03/28/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Update on Activities of the Dickinson Bayou Watershed Partnership
- Proclamation – Child Abuse Prevention Awareness Month

April 2017

4/11/2017

Special Council Meeting

Regular Council Meeting

- Update on Public Works Projects
- Proclamation – Parkinson’s
- Proclamation - Holy Trinity Episcopal Church Strawberry Festival
- Proclamation - Fair Housing

4/25/2017

Special Council Meeting

-

Regular Council Meeting

- Proclamation – Motorcycle Awareness
- Update on Public Works Projects
- Update on Activities of Houston-Galveston Area Council
- Update on Activities of the Dickinson Bayou Watershed Partnership

May 2017

5/09/2017

Special Council Meeting

-

Regular Council Meeting

- Update on Public Works Projects
- Update on the Activities of the Galveston County Transit District Board