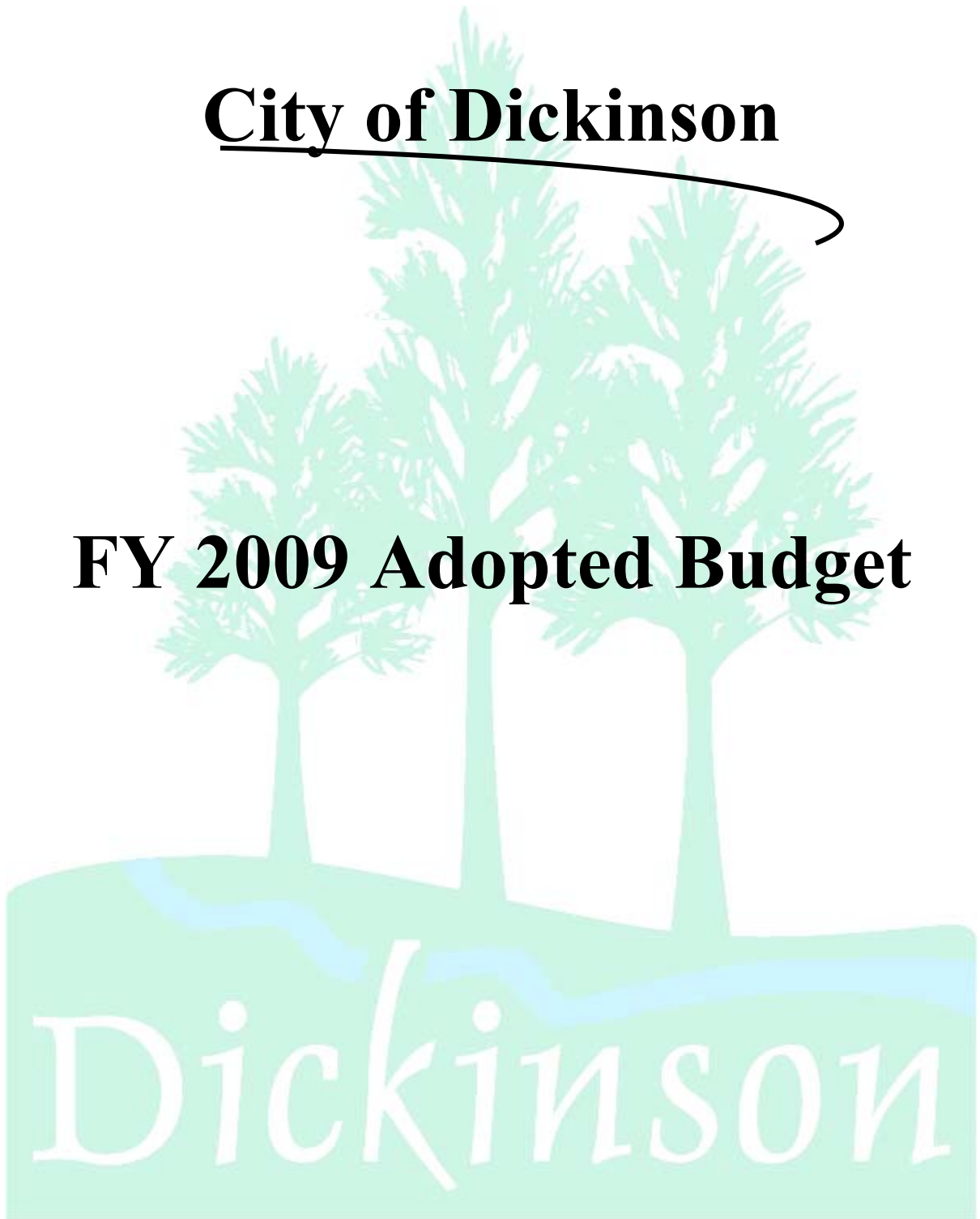


# **City of Dickinson**

## **FY 2009 Adopted Budget**



# Annual Budget 2008-2009

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## TABLE OF CONTENTS

### BUDGET INTRODUCTION

|                                      |   |
|--------------------------------------|---|
| Budget Ordinance No. 648-2008 .....  | 2 |
| Tax Levy Ordinance No. 649-2008..... | 4 |

### GENERAL FUND - FUND 01

|                                 |    |
|---------------------------------|----|
| Narrative Introduction.....     | 8  |
| Budget Summary.....             | 9  |
| Revenue Detail.....             | 10 |
| Administration.....             | 12 |
| Finance.....                    | 14 |
| Community Development.....      | 15 |
| Municipal Court.....            | 16 |
| Law Enforcement.....            | 17 |
| Public Safety .....             | 19 |
| Emergency Management .....      | 21 |
| Public Works - Streets .....    | 22 |
| Information Technology .....    | 24 |
| Public Works - Drainage .....   | 25 |
| Mares Memorial Library .....    | 27 |
| Tourism and Museum Center ..... | 28 |

### DEBT SERVICE FUND - FUND 02

|                             |    |
|-----------------------------|----|
| Narrative Introduction..... | 29 |
| Budget Summary.....         | 30 |
| Revenue Detail.....         | 31 |
| Expenditure Details .....   | 32 |

### SPECIAL REVENUE FUNDS - FUND 03

|   |    |
|---|----|
| Narrative Introduction.....             | 33 |
| Revenue Details.....                    | 41 |
| Expenditure Details by Department ..... | 42 |

### DRAINAGE UTILITY FUNDS - FUND 06

|                                    |    |
|------------------------------------|----|
| Narrative Introduction.....        | 43 |
| Revenue & Expenditure Details..... | 44 |

### ENTERPRISE FUNDS - FUND 07

|                             |    |
|-----------------------------|----|
| Narrative Introduction..... | 45 |
| Revenue Details.....        | 46 |
| Expenditure Details .....   | 47 |

### SALES TAX FUND - FUND 12

|                                     |    |
|-------------------------------------|----|
| Narrative Introduction.....         | 49 |
| Revenue & Expenditure Details ..... | 50 |

### PUBLIC IMPROVEMENT DISTRICT # 1 FUND - FUND 15

|                                     |    |
|-------------------------------------|----|
| Narrative Introduction.....         | 51 |
| Revenue & Expenditure Details ..... | 52 |

**ORDINANCE NUMBER 648-2008**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DICKINSON, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DICKINSON, TEXAS, FOR FISCAL YEAR 2008-2009; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET; PROVIDING FOR THE INCORPORATION OF PREAMBLE; MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, an annual budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009 has been duly created by the Mayor of the City of Dickinson, Texas, in accordance with Title Four (4), Chapter 102, Sections 102.002 and 102.003 of the Local Government Code; and

**WHEREAS**, the Mayor for the City of Dickinson filed the proposed budget with the City Secretary on the 5th day of August, 2008, and the proposed budget was made available for public inspection by the taxpayers in accordance with Title Four (4), Chapter 102, Section 102.005 of the Local Government Code; and

**WHEREAS**, a public hearing was held by the Dickinson City Council at its regular meeting place at the Dickinson City Hall, 1621 FM 517 East, Dickinson, Texas, on September 23, 2008, in accordance with Title Four (4), Chapter 102, Section 102.006 of the Local Government Code at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed 2008-2009 fiscal year budget; and

**WHEREAS**, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

**WHEREAS**, the City Council now finds that the proposed budget for Fiscal Year 2008-2009 should be approved and adopted.

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


Section 1. The facts and recitations 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. The annual budget for the Fiscal Year 2008-2009 (attached hereto as Exhibit "A" and incorporated herein by reference the same as if set forth verbatim), including adjustments, is hereby approved and adopted. The City Secretary is hereby directed to place on said budget an endorsement to be sign by the City Secretary, which shall read as follows: "The Original Budget of the City of Dickinson, Texas, for the

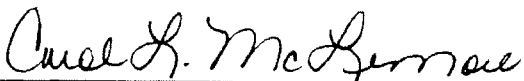
Fiscal Year 2008-2009." Such budget as thus endorsed shall be kept on file in the office of the City Secretary as a public record.

Section 3. The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage, as the law in such case provides.

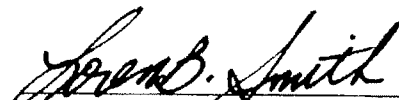
**DULY PASSED AND APPROVED** this the 23<sup>rd</sup> day of September, 2008.

  
\_\_\_\_\_  
Julie Masters, Mayor  
City of Dickinson, Texas

ATTEST:

  
\_\_\_\_\_  
Carol L. McLemore, City Secretary  
City of Dickinson, Texas

APPROVED AS TO FORM AND CONTENT:

  
\_\_\_\_\_  
Loren B. Smith, City Attorney  
City of Dickinson, Texas

**ORDINANCE NUMBER 649-2008**

**AN ORDINANCE OF THE CITY OF DICKINSON, TEXAS, APPROVING THE 2008 AD VALOREM TAX (DEBT) RATE AND LEVY OF \$0.107142 PER HUNDRED DOLLARS OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AND APPROVING THE 2008 AD VALOREM TAX (MAINTENANCE AND OPERATION) RATE AND LEVY OF \$0.301458 PER HUNDRED DOLLARS OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF DICKINSON, TEXAS, FOR THE YEAR 2008 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AUTHORIZING EXEMPTIONS; AND PROVIDING A REPEALER CLAUSE AND AN EFFECTIVE DATE.**

**WHEREAS**, Section 26.05 of the Texas Property Tax Code provides that by September 1 or as soon thereafter as practicable, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

**WHEREAS**, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

**WHEREAS**, the proposed tax rate for the current tax year of the City of Dickinson, Texas, consists of two such components, a tax rate of \$ 0.107142 for debt service and a tax rate of \$0.301458 to fund maintenance and operation expenditures; and

**WHEREAS**, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Dickinson has been approved and adopted by the Dickinson City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

**WHEREAS**, it is necessary and appropriate for the City Council to adopt the 2008 Tax Rate for the City of Dickinson, Texas.

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

Section 1. The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. All property subject to ad valorem taxation by the City of Dickinson, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Dickinson, Texas, for the year 2008, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of **\$0.301458** on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Dickinson, Texas.

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

The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. For the purposes of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Dickinson, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2008-2009 for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2008 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax at the rate of **\$0.107142** on each One Hundred Dollars (\$100) of assessed valuation.

Section 5. All ad valorem taxes levied hereby, in the total amount of **\$0.4086** on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Section 3 and 4 hereof, shall be due and payable on or before January 31, 2008. All ad valorem taxes due the City of Dickinson, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

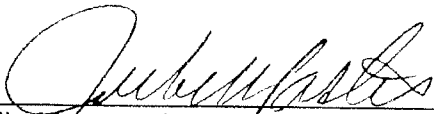
All taxes shall become a lien upon the property against which assessed and the Tax Assessor/Collector for the City of Dickinson, Texas shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest. The penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Dickinson, Texas. All delinquent ad valorem taxes related to penalties and interest for the tax years prior to 2008, that are collected during Fiscal Year 2008-2009 shall be allocated to the general fund for maintenance and operation of the City of Dickinson, Texas.

Section 6. The following exemptions are hereby authorized:

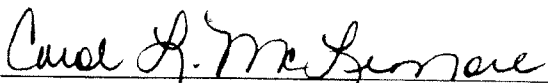
1. Exemptions shall be allowed for the first TEN THOUSAND DOLLARS (\$10,000.00) of the market value of residence homesteads of persons, married or unmarried, including those living alone, who are under Federal Old Age, Survivors and Disability Insurance or its successors or of married or unmarried persons 65 years of age or older, including those living alone.
2. Exemptions shall be allowed for disabled persons as defined by Article 8, §2(b) of the Constitution of the state of Texas to the minimum extent allowed by Section 11.22 of the Texas Property Tax Code.

Section 7. All ordinances and parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

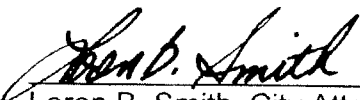
**DULY PASSED AND APPROVED** this the 23<sup>rd</sup> day of September, 2008.

  
\_\_\_\_\_  
Julie Masters, Mayor  
City of Dickinson, Texas

ATTEST:

  
\_\_\_\_\_  
Carol L. McLemore, City Secretary  
City of Dickinson, Texas

APPROVED AS TO FORM AND CONTENT:

  
\_\_\_\_\_  
Loren B. Smith, City Attorney  
City of Dickinson, Texas

## **General Fund**



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 administration, finance, public works, municipal court, code enforcement, planning, law enforcement, community services and public safety.

## Annual Budget 2008-2009

### General Fund Budget Summary

| DESCRIPTION   | BUDGET<br>2007/08 | BUDGET<br>2008/09 |
|---|-------------------|-------------------|
| <b>REVENUES:</b>                                    |                   |                   |
| Property Tax  | 2,267,017         | 2,386,733         |
| Sales Tax   | 1,056,920         | 1,156,920         |
| Franchise and Local Tax                             | 940,000           | 996,968           |
| Licenses & Permits                                  | 392,550           | 236,975           |
| Court Fines and Fees                                | 745,520           | 703,780           |
| Charges for Services                                | 887,200           | 960,197           |
| Drainage Fees (From Drainage Funds)                 | 325,000           | 325,000           |
| Interest Income                                     | 300,000           | 135,000           |
| Miscellaneous Income                                | 11,950            | 20,250            |
| Income from Sale of Personal Property-Ambulance     |                   |                   |
| DHS - Museum Donations                              | -                 | -                 |
| Developer Drainage Contribution                     | -                 | -                 |
| Intergovernmental                                   | 198,407           | 234,053           |
| Dickinson Municipal District # 1                    |                   | 375,000           |
| Library Revenue Sources                             | 30,000            | 30,000            |
| Proceeds from Financing                             | -                 | -                 |
| Transfer from Dksn Economic Dev.Corp.               | 1,338,290         | 157,689           |
| Transfer from Public Improvement District # 1       | 10,000            | 15,000            |
| Proceeds from Issuance of CO's/Bonds                | -                 | -                 |
| Carry Forward Funds (unexpended in prior year)      | 100,000           | 199               |
| <b>Total Revenues</b>                               | <b>8,602,854</b>  | <b>7,733,764</b>  |
| <b>Total Revenues &amp; Other Financing Sources</b> | <b>8,602,854</b>  | <b>7,733,764</b>  |
| <b>EXPENDITURES</b>                                 |                   |                   |
| Administration - 01                                 | 425,054           | 453,370           |
| Finance - 02  | 305,848           | 296,468           |
| Community Development - 03                          | 339,257           | 328,556           |
| Municipal Court - 04                                | 301,256           | 262,326           |
| Law Enforcement - 05                                | 3,270,859         | 3,508,045         |
| Parks & Recreation - 07                             | -                 | -                 |
| Public Safety - 10                                  | 406,375           | 449,013           |
| Emergency Management - 11                           | 64,797            | 67,594            |
| Public Works - Streets - 12                         | 2,468,037         | 1,426,893         |
| Information Technology - 13                         | 179,320           | 206,635           |
| Drainage Utility - 14                               | 370,396           | 267,366           |
| Library - 15  | 211,673           | 240,387           |
| Tourism & Museum Center - 16                        | 66,612            | 72,520            |
| Economic Development - 380 Companies                |                   |                   |
| Inter-Fund Transfers - Out                          | 193,370           | 154,591           |
| <b>Total Expenditures</b>                           | <b>8,602,854</b>  | <b>7,733,764</b>  |
| <b>Revenue Over/(Under) Expenditures</b>            | <b>-</b>          | <b>(0)</b>        |

## Annual Budget 2008-2009

### General Fund Revenue Details

| OBJECT CLASS                       | DESCRIPTION                      | BUDGET<br>2007/08 | BUDGET<br>2008/09 |
|------------------------------------|----------------------------------|-------------------|-------------------|
| <b>AD VALOREM TAXES</b>            |                                  |                   |                   |
| 7101                               | Current Property Tax             | 2,167,017         | 2,286,733         |
| 7102                               | Delinquent Property Tax          | 65,000            | 65,000            |
| 7103                               | Penalty and Interest             | 35,000            | 35,000            |
| <b>Total</b>                       |                                  | <b>2,267,017</b>  | <b>2,386,733</b>  |
| <b>FRANCHISE &amp; LOCAL TAXES</b> |                                  |                   |                   |
| 7201                               | Retained Refuse Sales Tax        | 11,000            | 18,686            |
| 7202                               | Bingo Tax                        |                   |                   |
| 7203                               | Hotel & Motel Occupancy Tax      | 24,000            | 30,000            |
| 7204                               | Mixed Drink Tax                  | 35,000            | 44,870            |
| 7206                               | Centerpoint Energy Franchise Tax | 72,000            | 89,600            |
| 7207                               | Verizon & Telecommunications     | 82,000            | 75,800            |
| 7208                               | Centerpoint Energy Franchise Tax | 6,000             | 7,000             |
| 7209                               | Comcast Cable Franchise          | 175,000           | 183,012           |
| 7210                               | Texas New Mexico Power Franchise | 535,000           | 548,000           |
| <b>Total</b>                       |                                  | <b>940,000</b>    | <b>996,968</b>    |
| <b>LICENSES &amp; PERMITS</b>      |                                  |                   |                   |
| 7301                               | Alcohol Beverage License         | 2,000             | 2,000             |
| 7302                               | Pawn Shop License                | 50                | 100               |
| 7303                               | Mobile Home Park License         | 1,000             | 1,000             |
| 7304                               | Electrical License               |                   |                   |
| 7305                               | Electrical Permit                | 50,000            | 16,965            |
| 7306                               | Building Permit                  | 250,000           | 129,240           |
| 7307                               | Mechanical Permit                | 16,250            | 10,110            |
| 7308                               | Re-inspection Fee                | 7,000             | 5,000             |
| 7309                               | Plumbing Permit                  | 33,000            | 23,995            |
| 7310                               | Mobile Home License              | 450               | 250               |
| 7311                               | Demolition Permit                | 500               | 200               |
| 7312                               | Fire Protection Permit           | 2,300             | 2,675             |
| 7313                               | Peddler/Vendor Permit            | 1,000             | 950               |
| 7315                               | Drainage Permit                  | 3,500             | 8,000             |
| 7316                               | Wrecker Permit                   | 3,000             | 1,700             |
| 7318                               | Elec. Contractor Registration    | -                 | 5,000             |
| 7321                               | Alarm License & Fees             | 9,000             | 10,000            |
| 7325                               | Coin Operated Machine Permits    | 1,500             | 2,000             |
| 7331                               | General Contractor License       | 2,000             | 3,800             |
| 7340                               | Tree Removal Fee                 | 1,000             | 250               |
| 7341                               | Planning Development Fee         | 1,500             | 1,995             |
| 7342                               | Other Business Permits           | 6,000             | 10,000            |
| 7343                               | Zoning Signage Fees              | 1,500             | 1,745             |
| <b>Total</b>                       |                                  | <b>392,550</b>    | <b>236,975</b>    |
| <b>COURT FINES &amp; FEES</b>      |                                  |                   |                   |
| 7401                               | Court Fine                       | 603,800           | 590,000           |
| 7402                               | Warrant Fee                      | 121,720           | 91,780            |
| 7403                               | Court Tax Fee - Rebate           | 20,000            | 22,000            |
| <b>Total</b>                       |                                  | <b>745,520</b>    | <b>703,780</b>    |

## Annual Budget 2008-2009

### General Fund Revenue Details

| OBJECT CLASS                   | DESCRIPTION                                      | BUDGET<br>2007/08 | BUDGET<br>2008/09 |
|--------------------------------|--|-------------------|-------------------|
| <b>CHARGES FOR SERVICES</b>    |  |                   |                   |
| 7501                           | Garbage Fees-Waste Management                    | 672,000           | 713,000           |
| 7502                           | Garbage Fees-City                                | 150,000           | 168,500           |
| 7503                           | Garbage - Franchise                              | 65,000            | 78,462            |
| 7506                           | Discounts on Sales Tax                           | 200               | 235               |
| <b>TOTAL Total</b>             |  | <b>887,200</b>    | <b>960,197</b>    |
| <b>MISCELLANEOUS INCOME</b>    |  |                   |                   |
| 7601                           | Accident Report Fee                              | 3,000             | 2,900             |
| 7603                           | Miscellaneous Income                             | 3,000             | 11,000            |
| 7606                           | Railroad Depot                                   |                   |                   |
| 7607                           | Inmate Phone Commissions                         | 1,500             | 1,500             |
| 7608                           | Festival Donations                               |                   |                   |
| 7610                           | Convenience Credit Card Usage Fee                | 3,000             | 3,000             |
| 7614                           | Finger Printing Fee                              | 150               | 150               |
| 7615                           | Income - Sale of Personal Property               |                   |                   |
| 7616                           | Developer Private Projects                       |                   |                   |
| 7617                           | Auction Proceeds                                 |                   |                   |
| 7620                           | Income - Sale of Real Property                   |                   |                   |
| 7621                           | Interest Income                                  | 300,000           | 135,000           |
| 7622                           | Recycling Program Rebate                         |                   |                   |
| 7627                           | DHS - Museum Donations                           |                   |                   |
| 7628                           | Service Fees & Handling Fees - WCID #1           | 1,300             | 1,700             |
| <b>Total</b>                   |  | <b>311,950</b>    | <b>155,250</b>    |
| <b>INTERGOVERNMENTAL</b>       |  |                   |                   |
| 7701                           | Dickinson Independent School District            | 139,907           | 160,793           |
| 7702                           | State Emergency Management Grant                 | 20,000            | 20,000            |
| 7715                           | Mares Memorial Library                           | 30,000            | 30,000            |
| 7716                           | Dickinson Historical Society                     |                   |                   |
| 7722                           | Auto Crimes Task Force Grant                     | 38,500            | 38,500            |
| <b>Total</b>                   |  | <b>228,407</b>    | <b>249,293</b>    |
| <b>OTHER FINANCING SOURCES</b> |  |                   |                   |
| 7718                           | Transfer In - PID #1                             | 10,000            | 15,000            |
| 7719                           | Transfer from Vehicle Equipment Replacement Fund |                   | 14,760            |
| 7725                           | Transfer In - Drainage Utility Funds             | 325,000           | 325,000           |
| 7726                           | Transfer In - Dksn Economic Dev.Corp.            | 1,338,290         | 157,689           |
| 7727                           | Transfer In - Sales Tax Funds                    | 1,056,920         | 1,156,920         |
| 7728                           | Dickinson Mgmt District # 1                      |                   | 375,000           |
| 77xx                           | Use of General Fund Balance                      | 100,000           | 199               |
| 7921                           | Proceeds from Bond Issuance                      |                   |                   |
| 7923                           | Proceeds from Capital Lease Financing            |                   |                   |
| <b>Total</b>                   |  | <b>2,830,210</b>  | <b>2,044,568</b>  |
| <b>Grand Total</b>             |  | <b>8,602,854</b>  | <b>7,733,764</b>  |

## Annual Budget 2008-2009

### Administration

| Object Class                              | Object Class Title                    | Budget 2007/08 | Budget 2008/09 |
|---|---------------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>          |                                       |                |                |
| 8101                                      | Base Salary & Wages - FTE's           | 155,425        | 158,534        |
| 8102                                      | Overtime Pay                          |                |                |
| 8105                                      | Vehicle Allowance                     | 7,200          | 7,200          |
| 8110                                      | Cell Phone Allowance                  | 420            | 420            |
| 8113                                      | Certification/Education Pay           | 1,920          | 1,920          |
| 8114                                      | Longevity Pay                         | 60             | 20             |
| 8151                                      | Payroll Tax                           | 2,393          | 2,437          |
| 8152                                      | Unemployment Tax                      | 540            | 450            |
| 8153                                      | Retirement (TMRS)                     | 26,071         | 16,982         |
| 8155                                      | Employee Group Insurance              | 15,037         | 16,604         |
| 8156                                      | Worker's Compensation                 | 338            | 345            |
| <b>Total</b>                              |                                       | <b>209,404</b> | <b>204,912</b> |
| <b><u>Materials &amp; Supplies</u></b>    |                                       |                |                |
| 8203                                      | Building & Kitchen Supplies           | 3,000          | 2,500          |
| 8207                                      | Janitorial Supplies                   |                |                |
| 8209                                      | Miscellaneous                         |                |                |
| 8210                                      | Office Supplies & Postage             | 10,000         | 8,000          |
| 8213                                      | Uniforms & Apparel                    | 250            | 250            |
| 8221                                      | City Quarterly Newsletter             | 11,100         |                |
| <b>Total</b>                              |                                       | <b>24,350</b>  | <b>10,750</b>  |
| <b><u>Maintenance &amp; Operation</u></b> |                                       |                |                |
| 8301                                      | Building & Property                   | 5,000          | 12,150         |
| 8401                                      | Advertising & Legal Publications      | 4,500          | 6,500          |
| 8402                                      | Travel & Training - Staff             | 12,000         | 7,000          |
| 8403                                      | Dues/Subscriptions/Books              | 9,000          | 9,000          |
| 8404                                      | Election Expenses                     | 5,000          |                |
| 8407                                      | Communication - Pagers/Phones         | 3,500          | 3,500          |
| 8410                                      | Notary Bond                           | 150            | 100            |
| 8417                                      | Utilities-Gas, Electricity & Water    | 18,000         | 36,200         |
| 8422                                      | Employment - Physical & Drug Testing  | 8,000          | 8,000          |
| 8429                                      | Conference & Travel - Mayor           | 4,000          |                |
| 8431                                      | Conference & Travel - Council         | 6,000          |                |
| 8436                                      | City Sponsored Community Event        |                |                |
| 8441                                      | Local Meeting - Mayor/Council         | 3,000          |                |
| 8445                                      | Special Projects - City Administrator | 10,000         | 8,000          |
| <b>Total</b>                              |                                       | <b>88,150</b>  | <b>90,450</b>  |
| <b><u>Contractual Services</u></b>        |                                       |                |                |
| 8512                                      | Janitorial Services                   | 4,800          | 10,908         |
| 8515                                      | Legal Fees                            | 75,000         | 75,000         |
| 8525                                      | Interlocal Agreement - WCID #1        |                |                |
| 8527                                      | Contractual Services - Labor          | -              | -              |
| <b>Total</b>                              |                                       | <b>79,800</b>  | <b>85,908</b>  |
| <b><u>Capital Outlay</u></b>              |                                       |                |                |
| 8615                                      | Code/Ordinances Codification          | 3,000          | 3,000          |
| 8651                                      | Real Property Acquisition             |                |                |
| 8664                                      | City Hall Renovation - Design Fees    |                |                |
| 8666                                      | Land Acquisition                      |                |                |

## Annual Budget 2008-2009

### Administration

| Object Class                        | Object Class Title                   | Budget 2007/08 | Budget 2008/09 |
|-------------------------------------|--------------------------------------|----------------|----------------|
| <b>Total</b>                        |                                      | <b>3,000</b>   | <b>3,000</b>   |
| <b><u>Insurance</u></b>             |                                      |                |                |
| 8708                                | Property Insurance - Real & Personal | 12,000         | 50,000         |
| 8709                                | Public Officials E&O Insurance       | 8,000          | 8,000          |
| 8711                                | Employee Bond                        | 350            | 350            |
| <b>Total</b>                        |                                      | <b>20,350</b>  | <b>58,350</b>  |
| <b><u>Interfund Transfers</u></b>   |                                      |                |                |
| 8917                                | Transfer to EMS                      | 128,116        | 154,591        |
| 8920                                | Transfer to Capital Project Fund     | 65,254         |                |
| 8921                                | Transfer to Vehicle Replacement Fund |                |                |
| 8940                                | Transfer to Eco. Development Corp    |                |                |
| <b>Total</b>                        |                                      | <b>193,370</b> | <b>154,591</b> |
| <b>Grand Total - Administration</b> |                                      | <b>618,424</b> | <b>607,961</b> |

## Annual Budget 2008-2009

### Finance

| Object Class                              | Object Class Title                   | Budget 2007/08 | Budget 2008/09 |
|---|--------------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>          |                                      |                |                |
| 8101                                      | Base Salary & Wages - FTE's          | 151,538        | 156,167        |
| 8102                                      | Overtime Pay                         | 1,000          |                |
| 8104                                      | Base Salary - PTE                    | 12,480         |                |
| 8110                                      | Cell Phone Allowance                 | 420            | 420            |
| 8113                                      | Certification/Education Pay          | 1,920          | 3,120          |
| 8114                                      | Longevity Pay                        | 990            | 70             |
| 8151                                      | Payroll Tax                          | 2,427          | 2,317          |
| 8152                                      | Unemployment Tax                     | 1,080          | 675            |
| 8153                                      | Retirement (TMRS)                    | 18,659         | 16,142         |
| 8155                                      | Employee Group Insurance             | 26,209         | 22,088         |
| 8156                                      | Worker's Compensation                | 357            | 339            |
| <b>Total</b>                              |                                      | <b>217,080</b> | <b>201,338</b> |
| <b><u>Supplies</u></b>                    |                                      |                |                |
| 8210                                      | Office Supplies & Postage            | 5,000          | 5,000          |
| 8213                                      | Uniforms & Apparel                   | 250            |                |
| <b>Total</b>                              |                                      | <b>5,250</b>   | <b>5,000</b>   |
| <b><u>Maintenance &amp; Operation</u></b> |                                      |                |                |
| 8402                                      | Travel & Training - Staff            | 9,000          | 5,000          |
| 8403                                      | Dues/Subscriptions/Books             | 800            | 800            |
| 8407                                      | Communication - Pagers/Phones        | 1,160          | 1,160          |
| 8416                                      | Tuition Refund                       | 550            |                |
| 8442                                      | Bank Charges                         | 3,000          | 5,000          |
| <b>Total</b>                              |                                      | <b>14,510</b>  | <b>11,960</b>  |
| <b><u>Contractual Services</u></b>        |                                      |                |                |
| 8501                                      | External Audit Fees                  | 40,000         | 46,000         |
| 8520                                      | GCAD Tax Appraisal Fee               | 25,108         | 28,821         |
| 8521                                      | Galveston County Tax Coll.Fee        | 3,850          | 3,300          |
| 8527                                      | Contractual Services - Labor         |                |                |
| <b>Total</b>                              |                                      | <b>68,958</b>  | <b>78,121</b>  |
| <b><u>Capital Outlay</u></b>              |                                      |                |                |
| <b>Total</b>                              |                                      |                |                |
| <b><u>Insurance</u></b>                   |                                      |                |                |
| 8708                                      | Property Insurance - Real & Personal | 50             | 50             |
| <b>Total</b>                              |                                      | <b>50</b>      | <b>50</b>      |
| <b>Grand Total - Finance</b>              |                                      | <b>305,848</b> | <b>296,469</b> |

## Annual Budget 2008-2009

### Community Development

| Object Class                               | Object Class Title                        | Budget<br>2007/08 | Budget<br>2008/09 |
|--|---|-------------------|-------------------|
| <b><u>Personnel Services</u></b>           |   |                   |                   |
| 8101                                       | Base Salary & Wages - FTE                 | 187,447           | 207,132           |
| 8102                                       | Overtime Pay                              | 2,000             | 2,000             |
| 8104                                       | PTE Base Salary & Wages                   | 15,600            |                   |
| 8110                                       | Cell Phone Allowance                      | 1,710             | 1,680             |
| 8113                                       | Certification/Education Pay               | 2,220             | 2,280             |
| 8114                                       | Longevity Pay                             | 540               | 80                |
| 8151                                       | Payroll Tax                               | 3,009             | 3,062             |
| 8152                                       | Unemployment Tax                          | 1,755             | 1,125             |
| 8153                                       | Retirement (TMRS)                         | 23,138            | 21,334            |
| 8155                                       | Employee Group Insurance                  | 48,802            | 48,936            |
| 8156                                       | Worker's Compensation                     | 826               | 776               |
| <b>Total</b>                               |   | <b>287,047</b>    | <b>288,405</b>    |
| <b><u>Materials &amp; Supplies</u></b>     |   |                   |                   |
| 8204                                       | Fuel                                      | 6,000             | 5,400             |
| 8210                                       | Office & Postage Supplies                 | 4,000             | 5,560             |
| 8211                                       | Shop Supplies & Small Tools               | 300               | 300               |
| 8213                                       | Uniform & Apparel                         | 750               | 750               |
| 8215                                       | Zoning Enforcement Supplies               | 500               | 500               |
| <b>Total</b>                               |   | <b>11,550</b>     | <b>12,510</b>     |
| <b><u>Maintenance &amp; Operation</u></b>  |   |                   |                   |
| 8307                                       | Vehicle Maintenance                       | 2,000             | 2,568             |
| 8402                                       | Travel & Training - Staff                 | 6,000             | 4,000             |
| 8403                                       | Dues/Subscriptions/Books                  | 2,500             | 2,500             |
| 8407                                       | Communication - Pagers/Phones             | 2,581             | 2,081             |
| 8410                                       | Notary Bond                               | 75                | 142               |
| 8416                                       | Tuition Refund                            |                   |                   |
| <b>Total</b>                               |   | <b>13,156</b>     | <b>11,291</b>     |
| <b><u>Contractual Services</u></b>         |   |                   |                   |
| 8504                                       | Contract Inspection Services              | 10,000            | 10,000            |
| 8524                                       | Professional Services - Engineering       | 4,000             | 4,000             |
| 8526                                       | Professional Services - Zoning Consulting | 3,500             | 1,500             |
| 8527                                       | Contractual Services - Labor              |                   |                   |
| <b>Total</b>                               |   | <b>17,500</b>     | <b>15,500</b>     |
| <b><u>Capital Outlay</u></b>               |   |                   |                   |
| 8604                                       | Furniture & Office Equipment              |                   |                   |
| <b>Total</b>                               |   | -                 | -                 |
| <b><u>Insurance</u></b>                    |   |                   |                   |
| 8704                                       | Vehicle Insurance                         | 700               | 700               |
| 8708                                       | Property Insurance - Real & Personal      | 150               | 150               |
| <b>Total</b>                               |   | <b>850</b>        | <b>850</b>        |
| <b><u>Capital Lease</u></b>                |   |                   |                   |
| 8950                                       | Principal/Interest - Vehicle              | 9,154             |                   |
| 8951                                       | Interest - Vehicle                        |                   |                   |
| <b>Total</b>                               |   | <b>9,154</b>      | -                 |
| <b>Grand Total - Community Development</b> |   | <b>339,257</b>    | <b>328,556</b>    |

## Annual Budget 2008-2009

### Municipal Court

| Object Class                              | Object Class Title                         | Budget 2007/08 | Budget 2008/09 |
|---|--|----------------|----------------|
| <b><u>Personnel Services</u></b>          |  |                |                |
| 8101                                      | Base Salary & Wages - FTE                  | 130,217        | 134,846        |
| 8102                                      | Overtime Pay                               |                |                |
| 8104                                      | PTE Base Salary & Wages                    | 19,282         |                |
| 8110                                      | Cell Phone Allowance                       | 420            | 420            |
| 8113                                      | Certification/Education Pay                | 1,200          | 1,380          |
| 8114                                      | Longevity Pay                              | 960            | 280            |
| 8150                                      | FICA Tax                                   | 1,161          |                |
| 8151                                      | Payroll Tax                                | 2,205          | 1,985          |
| 8152                                      | Unemployment Tax                           | 1,350          | 900            |
| 8153                                      | Retirement (TMRS)                          | 14,870         | 13,833         |
| 8155                                      | Employee Group Insurance                   | 46,719         | 39,657         |
| 8156                                      | Worker's Compensation                      | 396            | 345            |
| <b>Total</b>                              |  | <b>218,780</b> | <b>193,646</b> |
| <b><u>Materials &amp; Supplies</u></b>    |  |                |                |
| 8210                                      | Office & Postage Supplies                  | 4,500          | 6,700          |
| 8213                                      | Uniform & Apparel                          | 350            |                |
| <b>Total</b>                              |  | <b>4,850</b>   | <b>6,700</b>   |
| <b><u>Maintenance &amp; Operation</u></b> |  |                |                |
| 8303                                      | S.E.T.C.I.C Warrant Program                | 7,200          | 4,000          |
| 8399                                      | Machinery & Equipment Maintenance          |                |                |
| 8402                                      | Travel & Training - Staff                  |                |                |
| 8403                                      | Dues/Subscriptions/Books                   |                |                |
| 8407                                      | Communication - Pagers/Phones              | 676            | 780            |
| 8409                                      | Shortage/Overage                           | 100            | 100            |
| 8410                                      | Notary Bond                                |                |                |
| 8412                                      | Jury Trials                                |                |                |
| 8416                                      | Tuition Refund                             | 550            |                |
| <b>Total</b>                              |  | <b>8,526</b>   | <b>4,880</b>   |
| <b><u>Contractual Services</u></b>        |  |                |                |
| 8513                                      | Municipal Judge Contract                   | 41,400         | 41,400         |
| 8519                                      | Municipal Court Prosecutor Contract        | 12,600         | 12,600         |
| 8527                                      | Contractual Services - Other               | 5,000          |                |
| 8533                                      | Contractual Services - Linebarger & Google | 10,000         | 3,000          |
| <b>Total</b>                              |  | <b>69,000</b>  | <b>57,000</b>  |
| <b><u>Capital Outlay</u></b>              |  |                |                |
| <b>Total</b>                              |  |                |                |
| <b><u>Insurance</u></b>                   |  |                |                |
| 8708                                      | Property Insurance - Real & Personal       | 100            | 100            |
| <b>Total</b>                              |  | <b>100</b>     | <b>100</b>     |
| <b>Grand Total - Municipal Court</b>      |  | <b>301,256</b> | <b>262,326</b> |

## Annual Budget 2008-2009

### Law Enforcement

| Object Class                              | Object Class Title                | Budget 2007/08   | Budget 2008/09   |
|---|-----------------------------------|------------------|------------------|
| <b><u>Personnel Services</u></b>          |                                   |                  |                  |
| 8101                                      | Base Salary & Wages - FTE         | 1,647,497        | 1,842,726        |
| 8102                                      | Overtime Pay                      | 89,000           | 100,000          |
| 8104                                      | Base Salary & Wages - PTE         | 150,902          | 175,211          |
| 8107                                      | WCID Dispatch Service             |                  |                  |
| 8108                                      | Clothing Allowance                | 4,550            | 4,550            |
| 8110                                      | Cell Phone Allowance              | 5,790            | 6,030            |
| 8113                                      | Certification/Education Pay       | 41,828           | 40,056           |
| 8114                                      | Longevity Pay                     | 18,702           | 3,619            |
| 8115                                      | Differential Pay                  | 8,736            | 9,000            |
| 8116                                      | Local Match - STEP Grant          |                  |                  |
| 8150                                      | FICA Tax                          | 2,767            | 1,837            |
| 8151                                      | Payroll Tax                       | 26,925           | 30,396           |
| 8152                                      | Unemployment Tax                  | 13,379           | 11,959           |
| 8153                                      | Retirement (TMRS)                 | 201,753          | 208,507          |
| 8155                                      | Employee Group Insurance          | 424,834          | 438,941          |
| 8156                                      | Worker's Compensation             | 39,162           | 46,974           |
| <b>Total</b>                              |                                   | <b>2,675,825</b> | <b>2,919,806</b> |
| <b><u>Materials &amp; Supplies</u></b>    |                                   |                  |                  |
| 8202                                      | Video/Photo Processing Supplies   | 1,000            | 1,000            |
| 8203                                      | Kitchen Supplies                  | 1,800            | 1,800            |
| 8204                                      | Fuel                              | 83,790           | 120,000          |
| 8205                                      | Fire & Safety Equipment           | 5,000            | 4,500            |
| 8206                                      | Investigational Supplies          | 4,500            | 4,500            |
| 8207                                      | Janitorial Supplies               | 1,500            | 1,500            |
| 8209                                      | Miscellaneous Expense             |                  |                  |
| 8210                                      | Office & Postage Supplies         | 15,000           | 15,000           |
| 8213                                      | Uniform & Apparel                 | 18,000           | 18,000           |
| 8216                                      | Certificates & Awards             | 1,000            | 1,000            |
| 8217                                      | Two-Way Radio System Supplies     | 1,800            | 1,800            |
| <b>Total</b>                              |                                   | <b>133,390</b>   | <b>169,100</b>   |
| <b><u>Maintenance &amp; Operation</u></b> |                                   |                  |                  |
| 8301                                      | Building/Property Maintenance     | 18,320           | 18,320           |
| 8304                                      | Service Contract - 800mHZ Radios  |                  |                  |
| 8307                                      | Vehicle Maintenance               | 22,000           | 30,000           |
| 8399                                      | Machinery & Equipment Maintenance | 5,000            | 5,000            |
| 8401                                      | Advertising & Legal Notices       | 4,000            | 4,000            |
| 8402                                      | Travel & Training - Staff         | 8,000            | 8,000            |
| 8403                                      | Dues/Subscriptions/Books          | 1,400            | 2,000            |
| 8405                                      | Prisoner Support                  | 6,000            | 6,000            |
| 8407                                      | Communication - Pagers/Phones     | 43,800           | 62,820           |
| 8409                                      | Shortage/Overage                  |                  |                  |
| 8410                                      | Notary Bond                       | 100              | 100              |
| 8411                                      | Investigation Support Funds       | 4,000            | 4,000            |

## Annual Budget 2008-2009

### Law Enforcement

| Object Class  | Object Class Title                   | Budget 2007/08   |  | Budget 2008/09   |
|---|--------------------------------------|------------------|--|------------------|
| <b><u>Maintenance &amp; Operation (continued)</u></b> |                                      |                  |  |                  |
| 8416  | Tuition Refund                       | 2,200            |  | 2,200            |
| 8417  | Utilities-Gas, Electricity & Water   | 40,000           |  | 51,800           |
| 8423  | Local Meetings & Luncheons           | 400              |  | 400              |
| 8426  | K-9 Units                            | 1,000            |  | 1,000            |
| 8431  | Community Policing & DCPA            | 6,000            |  | 6,000            |
| 8435  | Crime Stoppers - Bay Area            |                  |  |                  |
| <b>Total</b>  |                                      | <b>162,220</b>   |  | <b>201,640</b>   |
| <b><u>Contractual Services</u></b>                    |                                      |                  |  |                  |
| 8501  | Law Enforcement Audit                | 1,500            |  | 1,500            |
| 8512  | Janitorial Service Contract          | 16,700           |  | 16,700           |
| 8537  | Motor Cycle Officer Contracts        | 15,600           |  | 19,200           |
| <b>Total</b>  |                                      | <b>33,800</b>    |  | <b>37,400</b>    |
| <b><u>Capital Outlay</u></b>                          |                                      |                  |  |                  |
| 8607  | LE Equipment Acquisition             | 33,000           |  | 18,000           |
| 8610  | Vehicle Accessory Equipment          | 46,200           |  | 25,200           |
| 8616  | Body Armor Vest                      | 1,350            |  | 1,350            |
| 8660  | Vehicle Leasing Payment              |                  |  |                  |
| <b>Total</b>  |                                      | <b>80,550</b>    |  | <b>44,550</b>    |
| <b><u>Insurance</u></b>                               |                                      |                  |  |                  |
| 8704  | Vehicle Insurance                    | 21,000           |  | 21,000           |
| 8707  | Law Enforcement Insurance            | 19,000           |  | 21,500           |
| 8708  | Property Insurance - Real & Personal | 16,500           |  | 20,000           |
| <b>Total</b>  |                                      | <b>56,500</b>    |  | <b>62,500</b>    |
| <b><u>Interfund Transfer</u></b>                      |                                      |                  |  |                  |
| 8923  | Transfer to Special Revenue Fund     | 12,687           |  | 10,874           |
| <b>Total</b>  |                                      | <b>12,687</b>    |  | <b>10,874</b>    |
| <b><u>Capital Lease Financing</u></b>                 |                                      |                  |  |                  |
| 8950  | Principal                            | 114,418          |  | 57,874           |
| 8951  | Interest                             | 1,469            |  | 4,301            |
| <b>Total</b>  |                                      | <b>115,887</b>   |  | <b>62,175</b>    |
| <b>Grand Total - Law Enforcement</b>                  |                                      | <b>3,270,859</b> |  | <b>3,508,045</b> |

## Annual Budget 2008-2009

### Public Safety

| Object Class                              | Object Class Title                    | Budget 2007/08 | Budget 2008/09 |
|---|---------------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>          |                                       |                |                |
| 8101                                      | Base Salary & Wages - FTE             | 107,155        | 109,297        |
| 8102                                      | Overtime Pay                          | 1,000          | 6,000          |
| 8104                                      | PTE Base Salary & Wages               | 12,608         | 12,860         |
| 8110                                      | Cell Phone Allowance                  | 1,320          | 1,320          |
| 8113                                      | Certification/Education Pay           | 6,192          | 6,552          |
| 8114                                      | Longevity Pay                         | 255            | 70             |
| 8150                                      | FICA Tax                              |                |                |
| 8151                                      | Payroll Tax                           | 1,849          | 1,886          |
| 8152                                      | Unemployment Tax                      | 810            | 675            |
| 8153                                      | Retirement (TMRS)                     | 14,220         | 13,143         |
| 8155                                      | Employee Group Insurance              | 5,394          | 6,340          |
| 8156                                      | Worker's Compensation                 | 712            | 726            |
| <b>Total</b>                              |                                       | <b>151,515</b> | <b>158,869</b> |
| <b><u>Materials &amp; Supplies</u></b>    |                                       |                |                |
| 8202                                      | Video/Photo Processing Supplies       | 650            | 650            |
| 8204                                      | Fuel                                  | 11,175         | 11,175         |
| 8206                                      | Investigational Supplies              | 1,000          | 1,000          |
| 8210                                      | Office & Postage Supplies             | 3,000          | 3,000          |
| 8213                                      | Uniform & Apparel                     | 1,500          | 1,000          |
| 8218                                      | Fire Prevention                       |                |                |
| <b>Total</b>                              |                                       | <b>17,325</b>  | <b>16,825</b>  |
| <b><u>Maintenance &amp; Operation</u></b> |                                       |                |                |
| 8307                                      | Vehicle Maintenance                   | 4,000          | 2,000          |
| 8401                                      | Advertising & Legal Notices           |                |                |
| 8402                                      | Travel & Training - Staff             | 4,000          | 3,000          |
| 8403                                      | Dues/Subscriptions/Books              | 1,650          | 2,000          |
| 8407                                      | Communication - Pagers/Phones         | 3,528          | 3,528          |
| 8411                                      | Investigation Suprt Funds             | 800            | 800            |
| 8416                                      | Tuition Refund                        | 550            |                |
| 8417                                      | Utilities - Gas, Electricity & Water  |                |                |
| 8427                                      | Demolition & Nuisance Abatement       | 11,000         | 11,000         |
| <b>Total</b>                              |                                       | <b>25,528</b>  | <b>22,328</b>  |
| <b><u>Contractual Services</u></b>        |                                       |                |                |
| 8502                                      | Animal Control                        | 40,743         | 45,387         |
| 8503                                      | Animal Shelter                        | 32,560         | 45,293         |
| 8507                                      | Ambulance Service                     |                |                |
| 8510                                      | Dksn Volunteer Fire Dept & Retirement | 113,000        | 113,000        |
| <b>Total</b>                              |                                       | <b>186,303</b> | <b>203,680</b> |
| <b><u>Capital Outlay</u></b>              |                                       |                |                |
| 8604                                      | Furniture & Office Equipment          |                |                |
| 8660                                      | Vehicle                               |                |                |
| <b>Total</b>                              |                                       | <b>0</b>       | <b>0</b>       |

## Annual Budget 2008-2009

### Public Safety

| Object Class                          | Object Class Title                       | Budget 2007/08 | Budget 2008/09 |
|---------------------------------------|--|----------------|----------------|
| <b><u>Insurance</u></b>               |  |                |                |
| 8704                                  | Vehicle Insurance                        | 2,800          | 2,800          |
| 8707                                  | Fire Code Enforcement Insurance          | 2,400          | 2,600          |
| 8708                                  | Property Insurance - Real & Personal     | 250            | 20,000         |
| <b>Total</b>                          |  | <b>5,450</b>   | <b>25,400</b>  |
| <b><u>Interfund Transfer</u></b>      |  |                |                |
| 88xx                                  | Interfund transfer - Vehicle Replacement |                |                |
| <b>Total</b>                          |  | <b>0</b>       | <b>0</b>       |
| <b><u>Capital Lease Financing</u></b> |  |                |                |
| 8950                                  | Principal/Interest                       | 20,254         | 20,395         |
| 8951                                  | Interest                                 |                | 1,516          |
| <b>Total</b>                          |  | <b>20,254</b>  | <b>21,911</b>  |
| <b>Grand Total - Public Safety</b>    |  | <b>406,375</b> | <b>449,013</b> |

## Annual Budget 2008-2009

### Emergency Management

| Object Class                              | Object Class Title                | Budget 2007/08 |  | Budget 2008/09 |
|---|-----------------------------------|----------------|--|----------------|
| <b><u>Personnel Services</u></b>          |                                   |                |  |                |
| 8101                                      | FTE Base Salary & Wages           | 41,618         |  | 43,163         |
| 8104                                      | PTE Base Salary & Wages           |                |  | 2,893          |
| 8110                                      | Cell Phone Allowance              | 930            |  | 468            |
| 8113                                      | Certification/Education Pay       | 1,764          |  | 1,864          |
| 8114                                      | Longevity Pay                     | 1,638          |  | 117            |
| 8150                                      | FICA Tax                          |                |  | 179            |
| 8151                                      | Payroll Tax                       | 666            |  | 703            |
| 8152                                      | Unemployment Tax                  | 162            |  | 360            |
| 8153                                      | Retirement (TMRS)                 | 5,123          |  | 4,506          |
| 8155                                      | Employee Group Insurance          | 6,261          |  | 6,605          |
| 8156                                      | Worker's Compensation             | 1,135          |  | 1,236          |
| <b>Total</b>                              |                                   | <b>59,297</b>  |  | <b>62,094</b>  |
| <b><u>Supplies</u></b>                    |                                   |                |  |                |
| 8201                                      | EOC Emergency Supplies            | 500            |  | 500            |
| 8202                                      | Video/Photo Processing Supplies   | 100            |  | 100            |
| 829                                       | Hurricane Rita - Related expenses |                |  |                |
| 8210                                      | Office Supplies & Postage         | 500            |  | 500            |
| <b>Total</b>                              |                                   | <b>1,100</b>   |  | <b>1,100</b>   |
| <b><u>Maintenance &amp; Operation</u></b> |                                   |                |  |                |
| 8402                                      | Travel & Training - Staff         | 500            |  | 500            |
| 8403                                      | Dues/Subscriptions/Books          | 600            |  | 600            |
| 8407                                      | Communication - Pagers/Phones     | 3,300          |  | 3,300          |
| <b>Total</b>                              |                                   | <b>4,400</b>   |  | <b>4,400</b>   |
| <b><u>Contractual Services</u></b>        |                                   |                |  |                |
| 8525                                      | Interlocal Agreement - WCID#1     |                |  |                |
| <b>Total</b>                              |                                   |                |  |                |
| <b><u>Capital Outlay</u></b>              |                                   |                |  |                |
| 8607                                      | EOC Communication Equipments      |                |  |                |
| <b>Total</b>                              |                                   |                |  |                |
| <b><u>Insurance</u></b>                   |                                   |                |  |                |
| <b>Total</b>                              |                                   |                |  |                |
| <b>Grand Total - Emergency Management</b> |                                   | <b>64,797</b>  |  | <b>67,594</b>  |

## Annual Budget 2008-2009

### Public Works - Streets

| Object Class                              | Object Class Title                    | Budget 2007/08 | Budget 2008/09 |
|---|---------------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>          |                                       |                |                |
| 8101                                      | Base Salary & Wages - FTE             | 238,636        | 222,943        |
| 8102                                      | Overtime Pay                          | 3,000          | 2,000          |
| 8104                                      | Base Salary - PTE                     |                |                |
| 8110                                      | Cell Phone Allowance                  | 1,110          | 1,110          |
| 8113                                      | Certification/Education Pay           | 1,350          | 1,170          |
| 8114                                      | Longevity Pay                         | 3,300          | 535            |
| 8150                                      | FICA                                  |                |                |
| 8151                                      | Payroll Tax                           | 3,544          | 3,273          |
| 8152                                      | Unemployment Tax                      | 2,160          | 1,575          |
| 8153                                      | Retirement (TMRS)                     | 27,250         | 22,807         |
| 8155                                      | Employee Group Insurance              | 55,066         | 45,158         |
| 8156                                      | Worker's Compensation                 | 14,861         | 13,922         |
| <b>Total</b>                              |                                       | <b>350,277</b> | <b>314,493</b> |
| <b><u>Materials &amp; Supplies</u></b>    |                                       |                |                |
| 8204                                      | Fuel                                  | 25,000         | 38,000         |
| 8205                                      | Safety Equipment & Supplies           | 1,600          | 1,600          |
| 8210                                      | Office & Postage Supplies             | 300            | 500            |
| 8211                                      | Shop Supplies & Small Tools           | 1,200          | 1,400          |
| 8212                                      | Traffic Signs & Barricades            | 3,000          | 3,000          |
| <b>Total</b>                              |                                       | <b>31,100</b>  | <b>44,500</b>  |
| <b><u>Maintenance &amp; Operation</u></b> |                                       |                |                |
| 8301                                      | Building/Property Maintenance         | 150            | 1,000          |
| 8305                                      | Street Striping Contract Services     |                |                |
| 8306                                      | Street Repair/Patch Materials         | 40,000         | 23,000         |
| 8307                                      | Vehicle Maintenance                   | 13,000         | 13,000         |
| 8402                                      | Travel & Training - Staff             | 500            | 1,500          |
| 8406                                      | Street Lighting                       | 93,000         | 110,000        |
| 8407                                      | Communication - Pagers/Phones         | 2,700          | 2,700          |
| 8413                                      | Landfill Disposal of Debris           | 2,500          | 2,500          |
| 8414                                      | Small Tools & Equipment Rental        |                |                |
| 8417                                      | Utilities-Gas, Electricity & Water    | 3,500          | 4,400          |
| 8438                                      | Uniform Service/Maintenance           | 3,000          | 2,750          |
| <b>Total</b>                              |                                       | <b>158,350</b> | <b>160,850</b> |
| <b><u>Contractual Services</u></b>        |                                       |                |                |
| 8512                                      | Janitorial Services                   |                | 978            |
| 8517                                      | Garbage Collection - Waste Management | 625,000        | 692,500        |
| 8518                                      | Garbage Billing - WCID#1              | 45,000         | 62,000         |
| 8527                                      | Contractual Services - Labor          | 36,000         | 50,000         |
| 8552                                      | R.O.W & Facilities - Mowing Contract  | 26,000         | 26,000         |
| 8556                                      | Street Sweeping Contract              | 3,000          | 3,000          |
| <b>Total</b>                              |                                       | <b>735,000</b> | <b>834,478</b> |
| <b><u>Capital Outlay</u></b>              |                                       |                |                |
| 8612                                      | Heavy Equipment                       | 3,000          | 1,500          |
| 8618                                      | Developer Project                     |                |                |
| 8660                                      | Vehicle                               |                |                |
| <b>Total</b>                              |                                       | <b>3,000</b>   | <b>1,500</b>   |

## Annual Budget 2008-2009

### Public Works - Streets

| Object Class                                | Object Class Title                             | Budget 2007/08   |  | Budget 2008/09   |
|---|--|------------------|--|------------------|
| <b><u>Insurance</u></b>                     |  |                  |  |                  |
| 8704  | Vehicle Insurance                              | 5,500            |  | 5,500            |
| 8708  | Property Insurance - Real & Personal           | 2,000            |  | 2,000            |
| <b>Total</b>                                |  | <b>7,500</b>     |  | <b>7,500</b>     |
| <b><u>Capital Projects</u></b>              |  |                  |  |                  |
| 8800  | Street Construction - Dksn Eco.Dev.Corporation | 925,745          |  |                  |
| 8801  | Chip & Seal Street Maintenance                 | 167,000          |  |                  |
| 8819  | Construction - Oleander Bridge                 | 20,776           |  |                  |
| <b>Total</b>                                |  | <b>1,113,521</b> |  | -                |
| <b><u>Capital Lease Financing</u></b>       |  |                  |  |                  |
| 8950  | Principal/Interest                             | 69,289           |  | 59,174           |
| 8951  | Interest                                       |                  |  | 4,398            |
| <b>Total</b>                                |  | <b>69,289</b>    |  | <b>63,572</b>    |
| <b>Grand Total - Public Works - Streets</b> |  | <b>2,468,037</b> |  | <b>1,426,893</b> |

## Annual Budget 2008-2009

### Information Technology

| Object Class                                | Object Class Title             | Budget 2007/08 | Budget 2008/09 |
|---|--------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>            |                                |                |                |
| 8101  | Base Salary & Wages - FTE      |                |                |
| 8110  | Cell Phone Allowance           |                |                |
| 8113  | Certification/Education Pay    |                |                |
| 8114  | Longevity Pay                  |                |                |
| 8151  | Payroll Tax                    |                |                |
| 8152  | Unemployment Tax               |                |                |
| 8153  | Retirement (TMRS)              |                |                |
| 8155  | Employee Group Insurance       |                |                |
| 8156  | Worker's Compensation          |                |                |
| <b>Total</b>                                |                                | -              | -              |
| <b><u>Materials &amp; Supplies</u></b>      |                                |                |                |
| 8210  | Office Supplies & Postage      | 100            | 100            |
| 8222  | Peripheral Computer Supplies   | 4,500          | 4,000          |
| <b>Total</b>                                |                                | <b>4,600</b>   | <b>4,100</b>   |
| <b><u>Maintenance &amp; Operation</u></b>   |                                |                |                |
| 8304  | Service Contract - Software    | 43,180         | 58,985         |
| 8309  | Computer & Network Maintenance | 36,000         | 36,000         |
| 8403  | Dues/Subscriptions/Books       | 100            |                |
| 8407  | Communication - Pagers/Phones  | 8,290          | 32,250         |
| <b>Total</b>                                |                                | <b>87,570</b>  | <b>127,235</b> |
| <b><u>Contractual Services</u></b>          |                                |                |                |
| 8510  | Document/Records Storage @ IM  | 3,500          | 7,000          |
| 8530  | Copier/Postage Rental Contract | 11,000         | 13,300         |
| <b>Total</b>                                |                                | <b>14,500</b>  | <b>20,300</b>  |
| <b><u>Capital Outlay</u></b>                |                                |                |                |
| 8602  | Computer Software Upgrades     | 13,500         |                |
| 8603  | Computer Workstations          | 59,150         | 55,000         |
| <b>Total</b>                                |                                | <b>72,650</b>  | <b>55,000</b>  |
| <b><u>Insurance</u></b>                     |                                |                |                |
| <b>Total</b>                                |                                |                |                |
| <b><u>Capital Lease</u></b>                 |                                |                |                |
| 8950  | Principal - Voice Logger       | 0              | 0              |
| <b>Total</b>                                |                                | <b>0</b>       | <b>0</b>       |
| <b>Grand Total - Information Technology</b> |                                | <b>179,320</b> | <b>206,635</b> |

## Annual Budget 2008-2009

### Public Works - Drainage

| Object Class                              | Object Class Title                     | Budget 2007/08 | Budget 2008/09 |
|---|--|----------------|----------------|
| <b><u>Personnel Services</u></b>          |  |                |                |
| 8101                                      | Base Salary & Wages - FTE              | 160,136        | 139,525        |
| 8102                                      | Overtime Pay                           | 1,500          | 2,000          |
| 8104                                      | Base Salary & Wages - PTE              |                |                |
| 8110                                      | Cell Phone Allowance                   | 450            | 450            |
| 8113                                      | Certification/Education Pay            | 1,770          | 450            |
| 8114                                      | Longevity Pay                          | 2,700          | 315            |
| 8150                                      | FICA                                   |                | 951            |
| 8151                                      | Payroll Tax                            | 2,393          | 2,041          |
| 8152                                      | Unemployment Tax                       | 1,350          | 1,125          |
| 8153                                      | Retirement (TMRS)                      | 18,404         | 14,218         |
| 8155                                      | Employee Group Insurance               | 57,659         | 36,832         |
| 8156                                      | Worker's Compensation                  | 9,633          | 8,134          |
| <b>Total</b>                              |  | <b>255,995</b> | <b>206,041</b> |
| <b><u>Materials &amp; Supplies</u></b>    |  |                |                |
| 8204                                      | Fuel                                   | 12,000         | 15,000         |
| 8205                                      | Safety Equipment & Supplies            | 700            | 700            |
| 8210                                      | Office & Postage Supplies              |                |                |
| 8211                                      | Shop Supplies & Small Tools            | 1,200          | 1,200          |
| <b>Total</b>                              |  | <b>13,900</b>  | <b>16,900</b>  |
| <b><u>Maintenance &amp; Operation</u></b> |  |                |                |
| 8301                                      | Building/Property Maintenance          | 150            | 1,000          |
| 8302                                      | Drainage Culvert/Drive Maintenance     | 3,000          | 3,000          |
| 8307                                      | Vehicle Maintenance                    | 8,000          | 8,000          |
| 8402                                      | Travel & Training - Staff              | 500            | 1,500          |
| 8407                                      | Communication - Pagers/Phones          | 2,000          | 2,000          |
| 8414                                      | Small Tools & Equipment Rental         |                |                |
| 8417                                      | Utilities-Gas, Electricity & Water     | 2,000          | 4,400          |
| 8438                                      | Uniform Service/Maintenance            | 1,650          | 1,650          |
| <b>Total</b>                              |  | <b>17,300</b>  | <b>21,550</b>  |
| <b><u>Contractual Services</u></b>        |  |                |                |
| 8527                                      | Contractual Services - Labor           | 12,000         | 12,000         |
| 8540                                      | Phase II Storm Water Program           |                | 1,000          |
| <b>Total</b>                              |  | <b>12,000</b>  | <b>13,000</b>  |
| <b><u>Capital Outlay</u></b>              |  |                |                |
| 8615                                      | Major Drainage Improvement Project     | 59,000         |                |
| 8618                                      | Church St.Drainage Project - Developer |                |                |
| 8619                                      | PABST Road Project                     |                |                |
| 8620                                      | Dickinson Bayou Watershed              | 4,000          | 2,000          |
| 8660                                      | Vehicle Acquisition                    |                |                |
| <b>Total</b>                              |  | <b>63,000</b>  | <b>2,000</b>   |
| <b><u>Insurance</u></b>                   |  |                |                |
| <b>Total</b>                              |  |                |                |

## Annual Budget 2008-2009

### Public Works - Drainage

| Object Class | Object Class Title            | Budget 2007/08 |  | Budget 2008/09 |
|--------------|-------------------------------|----------------|--|----------------|
|              | <b>Capital Lease</b>          |                |  |                |
| 8950         | Principal - Jet Rodder        | 7,646          |  | 7,593          |
| 8951         | Interest - Jet Rodder         | 555            |  | 282            |
|              | <b>Total</b>                  | <b>8,201</b>   |  | <b>7,874</b>   |
|              |                               |                |  |                |
|              | <b>Grand Total - Drainage</b> | <b>370,396</b> |  | <b>267,365</b> |

## Annual Budget 2008-2009

### Mares Memorial Library

| Object Class                              | Object Class Title                   | Budget 2007/08 | Budget 2008/09 |
|---|--------------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>          |                                      |                |                |
| 8101                                      | Base Salary & Wages - FTE            | 74,206         | 89,793         |
| 8104                                      | Base Salary & Wages - PTE            | 64,264         | 62,494         |
| 8113                                      | Certification/Education Pay          | 2,010          | 2,010          |
| 8114                                      | Longevity Pay                        | 360            | 80             |
| 8150                                      | FICA Tax                             | 2,979          | 3,799          |
| 8151                                      | Payroll Tax                          | 2,042          | 2,238          |
| 8152                                      | Unemployment Tax                     | 1,890          | 1,575          |
| 8153                                      | Retirement (TMRS)                    | 10,336         | 9,397          |
| 8155                                      | Employee Group Insurance             | 14,185         | 12,502         |
| 8156                                      | Worker's Compensation                | 301            | 331            |
| <b>Total</b>                              |                                      | <b>172,573</b> | <b>184,219</b> |
| <b><u>Materials &amp; Supplies</u></b>    |                                      |                |                |
| 8207                                      | Janitorial Supplies                  |                |                |
| 8210                                      | Office Supplies & Postage            | 5,000          | 5,000          |
| 8212                                      | Materials Processing Supplies        | 5,000          | 5,000          |
| <b>Total</b>                              |                                      | <b>10,000</b>  | <b>10,000</b>  |
| <b><u>Maintenance &amp; Operation</u></b> |                                      |                |                |
| 8301                                      | Building & Property                  | 3,000          | 3,000          |
| 8302                                      | Equipment Maintenance                | 500            |                |
| 8309                                      | Computer & Network Maintenance       | 4,000          | 5,000          |
| 8402                                      | Travel & Training - Staff            | 2,000          | 1,000          |
| 8407                                      | Communication - Pagers/Phones        | 5,000          | 7,500          |
| 8417                                      | Utilities-Gas, Electricity & Water   | 9,000          | 22,600         |
| <b>Total</b>                              |                                      | <b>23,500</b>  | <b>39,100</b>  |
| <b><u>Contractual Services</u></b>        |                                      |                |                |
| 8501                                      | Finance & Audit                      |                |                |
| 8512                                      | Janitorial Services                  | 4,000          | 5,468          |
| 8515                                      | Computer Network Maintenance         |                |                |
| <b>Total</b>                              |                                      | <b>4,000</b>   | <b>5,468</b>   |
| <b><u>Capital Outlay</u></b>              |                                      |                |                |
| <b>Total</b>                              |                                      |                |                |
| <b><u>Insurance</u></b>                   |                                      |                |                |
| 8708                                      | Property Insurance - Real & Personal | 1,600          | 1,600          |
| <b>Total</b>                              |                                      | <b>1,600</b>   | <b>1,600</b>   |
| <b>Grand Total - Library</b>              |                                      | <b>211,673</b> | <b>240,387</b> |

## Annual Budget 2008-2009

### Tourism and Museum Center

| Object Class                                      | Object Class Title                 | Budget 2007/08 | Budget 2008/09 |
|---|------------------------------------|----------------|----------------|
| <b><u>Personnel Services</u></b>                  |                                    |                |                |
| 8101  | Base Salary & Wages - FTE          | 45,000         | 45,900         |
| 8104  | Base Salary & Wages - PTE          | 8,320          | 12,480         |
| 8110  | Cell Phone Allowance               | 420            |                |
| 8113  | Certification/Education Pay        | 720            | 1,200          |
| 8114  | Longevity Pay                      | 15             |                |
| 8150  | FICA Tax                           | 516            | 774            |
| 8151  | Payroll Tax                        | 790            | 864            |
| 8152  | Unemployment Tax                   | 540            | 450            |
| 8153  | Retirement (TMRS)                  | 5,146          | 4,757          |
| 8155  | Employee Group Insurance           | 5,029          | 5,968          |
| 8156  | Worker's Compensation              | 116            | 127            |
| <b>Total</b>                                      |                                    | <b>66,612</b>  | <b>72,520</b>  |
| <b><u>Materials &amp; Supplies</u></b>            |                                    |                |                |
| 8210  | Office Supplies & Postage          |                |                |
| <b>Total</b>                                      |                                    | -              | -              |
| <b><u>Maintenance &amp; Operation</u></b>         |                                    |                |                |
| 8402  | Travel & Training - Staff          |                |                |
| 8403  | Dues/Subscriptions/Books           |                |                |
| 8417  | Utilities-Gas, Electricity & Water |                |                |
| 8501  | Finance & Audit                    |                |                |
| <b>Total</b>                                      |                                    | -              | -              |
| <b><u>Contractual Services</u></b>                |                                    |                |                |
| 8538  | Museum Operation Exp.              |                |                |
| <b>Total</b>                                      |                                    | -              | -              |
| <b><u>Capital Outlay</u></b>                      |                                    |                |                |
| <b>Total</b>                                      |                                    | -              | -              |
| <b><u>Insurance</u></b>                           |                                    |                |                |
| <b>Total</b>                                      |                                    |                |                |
| <b>Grand Total - Dickinson Historical Society</b> |                                    | <b>66,612</b>  | <b>72,520</b>  |

\* All Maintenance & Operation expenditures and partial expenditures related to personnel services funded by Dickinson Economic Development Corporation.

## Debt Service Fund



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

### Debt Service Policies

Long-term debt will not be issued to finance current operations

The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed

Long-term debt will not exceed the City's resources for repaying the debt

The City shall have the power to borrow money on its credit, and to issue general obligation bonds for public improvement or any other purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas

**Annual Budget 2008-2009**

**Debt Service Fund  
Budget Summary**

| DESCRIPTION   | BUDGET<br>2007/08 |  | BUDGET<br>2008/09 |
|---|-------------------|--|-------------------|
| REVENUES:   |                   |  |                   |
| Current Property Tax                                | 772,896           |  | 812,734           |
| Delinquent Property Tax                             | 20,000            |  | 20,000            |
| Penalty and Interest                                | 12,000            |  | 12,000            |
| Transfer In from Dickinson Eco.Dev.Corporation      | 71,855            |  | 74,448            |
| Transfer In - WCID #1                               | 81,876            |  | 75,293            |
| <b>Total Revenues</b>                               | <b>958,627</b>    |  | <b>994,475</b>    |
|   |                   |  |                   |
| <b>Total Revenues &amp; Other Financing Sources</b> | <b>958,627</b>    |  | <b>994,475</b>    |
| EXPENDITURES  |                   |  |                   |
| Principal   | 439,000           |  | 435,000           |
| Interest  | 509,213           |  | 487,582           |
| Issue Cost  | 3,500             |  | 3,500             |
| <b>Total Expenditures</b>                           | <b>951,713</b>    |  | <b>926,082</b>    |
|   |                   |  |                   |
| <b>Revenue Over/(Under) Expenditures</b>            | <b>6,914</b>      |  | <b>68,394</b>     |

**Annual Budget 2008-2009**

**Debt Service Fund  
Revenue Details**

| <b>OBJECT CLASS</b>            | <b>DESCRIPTION</b>                    | <b>BUDGET 2007/08</b> |  | <b>BUDGET 2008/09</b> |
|--------------------------------|---------------------------------------|-----------------------|--|-----------------------|
| <b>AD VALOREM TAXES</b>        |                                       |                       |  |                       |
| 7101                           | Current Property Tax                  | 772,896               |  | 812,734               |
| 7102                           | Delinquent Property Tax               | 20,000                |  | 20,000                |
| 7103                           | Penalty and Interest                  | 12,000                |  | 12,000                |
| <b>Total</b>                   |                                       | <b>804,896</b>        |  | <b>844,734</b>        |
| <b>OTHER FINANCING SOURCES</b> |                                       |                       |  |                       |
| 7726                           | Transfer In - Dickinson Eco.Dev.Corp. | 71,855                |  | 74,448                |
| 7727                           | Transfer In - WCID# 1                 | 81,876                |  | 75,293                |
| <b>TOTAL</b>                   | <b>Total</b>                          | <b>153,731</b>        |  | <b>149,741</b>        |
| <b>Grand Total</b>             |                                       | <b>958,627</b>        |  | <b>994,475</b>        |

## Annual Budget 2008-2009

### Debt Service Fund Expenditure Details

| Object Class | Object Class Title                         | Budget 2007/08 | Budget 2008/09 |
|--------------|--|----------------|----------------|
|              | <b><u>Expenditures</u></b>                 |                |                |
| 8525         | Issue Costs                                | 3,500          | 3,500          |
|              | <b><u>Principal</u></b>                    |                |                |
| 8901         | Comb Tax & Rev C/O, Series 2000            | 130,000        | 145,000        |
| 8903         | Tax Anticipation Notes, Series 2001        | -              | -              |
| 8905         | Tax Anticipation Notes, Series 2002        | -              | -              |
| 8907         | Tax Anticipation Notes, Series 2003        | 29,000         |                |
| 8909         | Comb Tax & Rev C/O, Series 2006            | 85,000         | 90,000         |
| 8911         | Comb Tax & Rev C/O, Series 2007            | 195,000        | 200,000        |
|              | <b><u>Interest</u></b>                     |                |                |
| 8902         | Comb Tax & Rev C/O, Series 2000            | 133,140        | 124,305        |
| 8904         | Tax Anticipation Notes, Series 2001        | -              | -              |
| 8906         | Tax Anticipation Notes, Series 2002        | -              | -              |
| 8908         | Tax Anticipation Notes, Series 2003        | 1,015          |                |
| 8910         | Comb Tax & Rev C/O, Series 2006            | 120,049        | 115,674        |
| 8912         | Comb Tax & Rev C/O, Series 2007            | 255,009        | 247,603        |
|              | <b>Total</b>                               | <b>951,713</b> | <b>926,082</b> |
|              |  |                |                |
|              | <b>Grand Total - Debt Service Payments</b> | <b>951,713</b> | <b>926,082</b> |

## **Special Revenue Fund**



The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for special purposes. Special revenue funds include State of Texas and Federal grants. The following are the activities operated as special revenue funds.

## Annual Budget 2008-2009

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### Child Safety Fund

#### Article 102.014. Court Costs for Child Safety Fund in Municipalities

- (a) The governing body of a municipality with a population greater than 850,000 according to the most recent federal decennial census that has adopted an ordinance, regulation, or order regulating the stopping, standing, or parking of vehicles as allowed by Section 542.202, Transportation Code, or Chapter 682, Transportation Code, shall by order assess a court cost on each parking violation not less than \$2 and not to exceed \$5. The court costs under this subsection shall be collected in the same manner that other fines in the case are collected.
- (b) The governing body of a municipality with a population less than 850,000 according to the most recent federal decennial census that has adopted an ordinance, regulation, or order regulating the stopping, standing, or parking of vehicles as allowed by Section 542.202, Transportation Code, or Chapter 682, Transportation Code, may by order assess a court cost on each parking violation not to exceed \$5. The additional court cost under this subsection shall be collected in the same manner that other fines in the case are collected.
- (c) A person convicted of an offense under Subtitle C, Title 7, Transportation Code, when the offense occurs within a school crossing zone as defined by Section 541.302 of that code, shall pay as court costs \$25 in addition to other taxable court costs. A person convicted of an offense under Section 545.066, Transportation Code, shall pay as court costs \$25 in addition to other taxable court costs. The additional court costs under this subsection shall be collected in the same manner that other fines and taxable court costs in the case are collected and shall be assessed only in a municipality.
- (d) A person convicted of an offense under Section 25.093 or 25.094, Education Code, shall pay as taxable court costs \$20 in addition to other taxable court costs. The additional court costs under this subsection shall be collected in the same manner that other fines and taxable court costs in the case are collected.
- (e) In this article[0], a person is considered to have been convicted in a case if the person would be considered to have been convicted under Section 133.101, Local Government Code.
- (f) In a municipality with a population greater than 850,000 according to the most recent federal decennial census, the officer collecting the costs in a municipal court case shall deposit money collected under this article[0] in the municipal child safety trust fund established as required by Chapter 106, Local Government Code.

## Annual Budget 2008-2009

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(g) In a municipality with a population less than 850,000 according to the most recent federal decennial census, the money collected under this article[0] in a municipal court case must be used for a school crossing guard program if the municipality operates one. If the municipality does not operate a school crossing guard program or if the money received from court costs from municipal court cases exceeds the amount necessary to fund the school crossing guard program, the municipality may either deposit the additional money in an interest-bearing account or expend it for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

(h) Money collected under this article[0] in a justice, county, or district court shall be used to fund school crossing guard programs in the county where they are collected. If the county does not operate a school crossing guard program, the county may:

(1) remit fee revenues to school districts in its jurisdiction for the purpose of providing school crossing guard services;

(2) fund programs the county is authorized by law to provide which are designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention;

(3) provide funding to the sheriff's department for school-related activities;

(4) provide funding to the county juvenile probation department; or

(5) deposit the money in the general fund of the county.

(i) Each collecting officer shall keep separate records of money collected under this article[0].

Added by Acts 1991, 72nd Leg., ch. 830, Sec. 2, eff. July 1, 1991. Subsec. (e) amended by Acts 1995, 74th Leg., ch. 76, Sec. 10.03, eff. Sept. 1, 1995; Subsec. (c) amended by Acts 1997, 75th Leg., ch. 50, Sec. 1, eff. Sept. 1, 1997; amended by Acts 1997, 75th Leg., ch. 165, Sec. 6.05, eff. Sept. 1, 1997. Amended by Acts 1997, 75th Leg., ch. 1384, Sec. 1, eff. Sept. 1, 1997; Subsec. (c) amended by Acts 2001, 77th Leg., ch. 983, Sec. 1; Subsec. (d) amended by Acts 2001, 77th Leg., ch. 1514, Sec. 10, eff. Sept. 1, 2001; Subsec. (e) amended by Acts 2003, 78th Leg., ch. 209, Sec. 69(a), eff. Jan. 1, 2004.

**Municipal Court Efficiency Fund**

SUBCHAPTER K. TIME PAYMENT FEE

51.921[0]. TIME PAYMENT FEE. (a) In addition to other fees authorized or required by law, the clerk of each district court, statutory county court, county court, justice court, and municipal court shall collect a fee of \$25 from a person who:

- (1) has been convicted of a felony or misdemeanor; and
- (2) pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution.

(a) Court fees under this section[0] shall be collected in the same manner as other fees, fines, or costs in the case. The officer collecting the fees shall keep separate records of the money collected under this section[0] and shall deposit the money in the county or municipal treasury, as appropriate.

(b) The custodian of the county or municipal treasury, as appropriate, shall keep a record of the amount of money on deposit collected under this section[0] and shall send 50 percent of the fees collected under this section[0] to the comptroller at least as frequently as monthly. The comptroller shall deposit the fees received to the credit of the general revenue fund.

(c) The custodian of the county or municipal treasury, as appropriate, shall deposit 10 percent of the fees collected under this section[0] in the general fund of the county or municipality for the purpose of improving the efficiency of the administration of justice in the county or municipality. The county or municipality shall prioritize the needs of the judicial officer who collected the fees when making expenditures under this subsection.

(d) The custodian of the county or municipal treasury, as appropriate, shall deposit 40 percent of the fees collected under this section[0] in the general revenue account of the county or municipality.

(e) The comptroller may audit the records of a county or municipality relating to fees collected under this section[0].

Added by Acts 1997, 75th Leg., ch. 1327, § 1, eff. Sept. 1, 1997. Amended by Acts 1999, 76th Leg., ch. 1179, § 1, eff. Sept. 1, 1999

## **Annual Budget 2008-2009**

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### **Municipal Court Security Fund**

Article. 102.017[0]. Court Costs; Courthouse Security Fund; Municipal Court Building Security Fund

(a) A defendant convicted of a felony offense in a district court shall pay a \$5 security fee as a cost of court.

(b) A defendant convicted of a misdemeanor offense in a justice court, county court, county court at law, or district court shall pay a \$3 security fee as a cost of court. The governing body of a municipality by ordinance may create a municipal court building security fund and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a \$3 security fee as a cost of court.

(c) In this article[0], a person is considered convicted if:

- A sentence is imposed on the person;
- The person receives community supervision, including deferred adjudication; or
- The court defers final disposition of the person's case.

(d) The clerks of the respective courts shall collect the costs and pay them to the county or municipal treasurer, as appropriate, or to any other official who discharges the duties commonly delegated to the county or municipal treasurer, as appropriate, for deposit in a fund to be known as the courthouse security fund or a fund to be known as the municipal court building security fund, as appropriate. A fund designated by this subsection may be used only to finance items when used for the purpose of providing security services for buildings housing a district, county, justice, or municipal court, as appropriate, including:

- The purchase or repair of X-ray machines and conveying systems;
- Handheld metal detectors;
- Walkthrough metal detectors;
- Identification cards and systems;
- Electronic locking and surveillance equipment;
- Bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing appropriate security services;
- Signage;
- Confiscated weapon inventory and tracking systems;
- Locks, chains, alarms, or similar security devices;
- The purchase or repair of bullet-proof glass; and
- Continuing education on security issues for court personnel and security personnel.

(e) The courthouse security fund shall be administered by or under the direction of the commissioner's court. The municipal court building fund shall be administered by or under the direction of the governing body of the municipality.

## **Annual Budget 2008-2009**

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Added by Acts 1993, 73rd Leg., ch. 818, Sec. 1, eff. Sept. 1, 1993. Amended by Acts 1995, 74th Leg., ch. 764, Sec. 2, eff. Aug. 28, 1995; Subsecs. (a), (b), (d) amended by Acts 1997, 75th Leg., ch. 12, Sec. 1, eff. Sept. 1, 1997; Subsec. (d) amended by Acts 1999, 76th Leg., ch. 110, Sec. 1, eff. May 17, 1999.

### **Municipal Court Technology Fund**

Article. 102.0172. Court Costs; Municipal Court Technology Fund

(a) The governing body of a municipality by ordinance may create a municipal court technology fund and may require a defendant convicted of a misdemeanor offense in a municipal court or municipal court of record to pay a technology fee not to exceed \$4 as a cost of court.

(b) In this article[0], a person is considered convicted if:

- A sentence is imposed on the person;
- The person is placed on community supervision, including deferred adjudication community supervision; or
- The court defers final disposition of the person's case.

(c) The municipal court clerk shall collect the costs and pay the funds to the municipal treasurer, or to any other official who discharges the duties commonly delegated to the municipal treasurer, for deposit in a fund to be known as the municipal court technology fund.

(d) A fund designated by this article[0] may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including:

- computer systems;
- computer networks;
- computer hardware;
- computer software;
- imaging systems;
- electronic kiosks;
- electronic ticket writers; and
- docket management systems.

(e) The municipal court technology fund shall be administered by or under the direction of the governing body of the municipality.

(f) Repealed by Acts 2003, 78th Leg., ch. 502, Sec. 2, eff. Sept. 1, 2003.

## **Annual Budget 2008-2009**

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Added by Acts 1999, 76th Leg., chapter. 285, Sec. 1, effective. Sept. 1, 1999; Subsection. (d) amended by Acts 2003, 78th Leg., chapter 502, Sec. 1, effective. Sept. 1, 2003; Subsection. (f) repealed by Acts 2003, 78th Leg., chapter. 502, Sec. 2, effective. Sept. 1, 2003.

The following represents an overview of the Special Revenue Funds as they relate to Texas Commission on Law Enforcement Officers Standards and Education (TCLEOSE), Galveston County Narcotics Task Force Funds (GCNTFG), Tobacco Compliance Grant, and Bulletproof Vest Partnership (BVP) grant.

### **Texas Commission on Law Enforcement Officer Standards and Education Funds(TCLEOSE)**

The TCLEOSE funds are awarded to law enforcement agencies throughout the State to assist in the task of providing a means of funding for mandatory TCLEOSE training and other training deemed necessary by law enforcement agencies. These funds can also be used to purchase training aids needed by law enforcement.

### **Galveston County Narcotics Task Force Grant (GCNTFG)**

The GCNTFG funds are residual funds that were invested in the task force at its inception back in 1989. These funds were dispersed to all of the original agencies that participated in the task since its inception. The Galveston County awarded the funds to the Dickinson Police Department on 6-17-2004. These funds have been authorized by City Council to be used for the investigation of narcotic activity. Funding purposes include, but are not limited to: purchasing narcotic evidence/information, purchase of investigative equipment, vehicle supplies, surveillance supplies, or any other item deemed necessary by the Detectives in charge of such narcotic investigations.

### **Tobacco Compliance Grant**

The Tobacco Compliance Grant is funded by the State Comptroller's Office for the purposes of education and enforcement of tobacco products and retailers. Officers of the Dickinson Police Department coordinate efforts to perform "sting" operations for retailer compliance and also provide educational "seminars" to area youth to detour tobacco use. The police department has received funding for from Comptrollers Office over the past 4 to 5 years for this purpose. This is a non-cash matching grant.

### **Bulletproof Vest Partnership Grant**

The U.S. Department of Justice Bureau of Justice Assistance office funds the Bulletproof Vest Partnership grant. Police departments across the United States receive this grant on an annual basis. The purpose of the grant is to provide 50% of the total cost of a ballistic vest used by police officers. The BVP offers this grant to law enforcement agencies on an annual basis. The Dickinson Police Department has received funding from this grant over the last 5 years.

**STEP Wave Grant**

The Texas Department of Transportation (TxDOT) awarded the police department \$15,000 in funding for the purposes of the Selective Traffic Enforcement Program (STEP). Enforcement is focused on speeding and seatbelt violations. There is a 10% cash match for the grant. All of the funding is utilized in an overtime fashion for officers to perform during their off-duty time. The police department is in its 2<sup>nd</sup> year of funding and has applied for a 3<sup>rd</sup> year that starts September 1, 2006. On average, approximately 600 citations per year were issued to violators. The enforcement is done in “waves” 4 times per year during major holidays – Spring Break, Labor Day, Memorial Day, and Thanksgiving Day weekend.

**HGAC-VOCA Grant for Crime Victim Liaison**

The Governor’s Office of the State of Texas through Houston-Galveston Area Council (HGAC) funds the Victims of Crime Act (VOCA) grant to provide a Crime Victim Liaison. The Crime Victim Liaison will provide the following services to victims of violent crimes: on-scene crisis intervention, assistance in filing protective orders, provides referrals to support agencies, explain victim’s rights, provide emergency transportation, court accompaniment, hospital accompaniment and provide initial consultation and follow-up on all cases. The total project cost is \$63,433. The State provides 80% of the funding with a local cash match of 20%. The VOCA grant is funded in 1 year cycles (July 2007 through June 2008). This is the first year that the City of Dickinson has received funding for this project.

## Annual Budget 2008-2009

### Special Revenue Fund Revenue Details

| <b>OBJECT<br/>CLASS</b> | <b>DESCRIPTION</b>         | <b>BUDGET<br/>2007/08</b> |  | <b>BUDGET<br/>2008/09</b> |
|-------------------------|----------------------------|---------------------------|--|---------------------------|
| 7118                    | VOCA Grant - Local Match   | 12,687                    |  | 10,874                    |
| 7119                    | VOCA Grant - State Match   | 50,746                    |  | 43,498                    |
| 7407                    | Court Security Fund        | 17,689                    |  | 13,430                    |
| 7409                    | Court Efficiency Fund      | 4,910                     |  | 4,215                     |
| 7410                    | Municipal court Tech. Fund | 22,585                    |  | 17,800                    |
| 7411                    | Child Safety Fund          | 4,000                     |  | 7,500                     |
| 7621                    | Interst Income             | 2,000                     |  | 2,000                     |
| 7623                    | LEOSE Training Fund        |                           |  | 2,500                     |
| <b>Grand Total</b>      |                            | <b>114,617</b>            |  | <b>101,817</b>            |

## Annual Budget 2008-2009

### Special Revenue Fund Expenditures

| Object Class                              | Object Class Title                 | Budget<br>2007/08 | Budget<br>2008/09 |
|---|------------------------------------|-------------------|-------------------|
| <b><u>Municipal Court</u></b>             |                                    |                   |                   |
| 8104                                      | Base Salary - PTE                  | 12,725            | 2,386             |
| 8113                                      | Certification/Education Pay        | 888               | 888               |
| 8150                                      | FICA                               | 651               | 36                |
| 8151                                      | Payroll Tax                        | 197               | 47                |
| 8152                                      | Unemployment Tax                   | 230               | 56                |
| 8153                                      | Retirement                         | 41                | 331               |
| 8155                                      | Employee Group Insurance           | 74                | 14                |
| 8156                                      | Worker's Compensation              | 332               | 62                |
| 8210                                      | Office Supplies & Postage          | 500               | 500               |
| 8213                                      | Uniform & Apparel                  |                   | 700               |
| 8218                                      | Fire Prev. & Child Safety Programs | 4,000             | 7,500             |
| 8399                                      | Machine & Equipment Maintenance    | 250               | 250               |
| 8402                                      | Travel & Training - Eff.Funds      | 2,800             | 2,800             |
| 8403                                      | Dues/Subscriptions/Books           | 100               | 100               |
| 8410                                      | Notary Bond - Efficiency Funds     | 250               | 250               |
| 8412                                      | Jury Trials - Efficiency Funds     | 1,260             | 665               |
| 8420                                      | Travel & Training - Security Funds | 900               | 900               |
| 8433                                      | Security - Security Funds          | 1,650             | 1,650             |
| 8602                                      | PC Equipment/Software              | 22,335            | 17,550            |
| <b>Total - Municipal Court</b>            |                                    | <b>49,183</b>     | <b>36,685</b>     |
| <b><u>Law Enforcement</u></b>             |                                    |                   |                   |
| 8101                                      | Base Salary - FTE                  | 37,170            | 29,066            |
| 8110                                      | Cell Phone Allowance - VOCA        | 660               | 660               |
| 8114                                      | Longevity Pay - VOCA               |                   | 10                |
| 8151                                      | Payroll Tax - VOCA                 | 549               | 431               |
| 8152                                      | Unemployment Tax - VOCA            | 270               | 225               |
| 8153                                      | Retirement - VOCA                  | 4,218             | 3,004             |
| 8155                                      | Employee Group Insurance           | 4,982             | 5,870             |
| 8156                                      | Worker's Compensation              | 964               | 758               |
| 8210                                      | Office Supplies & Postage          | 6,600             | 6,000             |
| 8402                                      | Travel & Training - Eff.Funds      | 8,020             | 8,020             |
| 8420                                      | LEOSE Training                     |                   | 2,500             |
| <b>Total</b>                              |                                    | <b>63,433</b>     | <b>56,544</b>     |
| <b>Grand Total - Special Revenue Fund</b> |                                    | <b>112,616</b>    | <b>93,229</b>     |

## **Drainage Utility Fund**



On November 13, 2001 the City established a drainage utility system to provide drainage for all real property in the City. The drainage fees collected are to be used exclusively for the cost of service of the City in furnishing the drainage system and service. Generally the cost of providing the drainage system and service has exceeded drainage revenue collected and is funded by General Fund.

**Annual Budget 2008-2009**

**Drainage Utility Fund  
Revenue Summary**

| <b>OBJECT CLASS</b>    | <b>DESCRIPTION</b>                | <b>BUDGET 2007/08</b> |  | <b>BUDGET 2008/09</b> |
|------------------------|-----------------------------------|-----------------------|--|-----------------------|
| <b><u>REVENUES</u></b> |                                   |                       |  |                       |
| 7710                   | Resident Drainage Assessment      | 250,000               |  | 250,000               |
| 7111                   | Commercial Drainage Assessment    | 30,000                |  | 30,000                |
| 7112                   | Multi.Family/Mobile Home Drainage | 45,000                |  | 45,000                |
| <b>Total - Revenue</b> |                                   | <b>325,000</b>        |  | <b>325,000</b>        |

**Drainage Utility Fund  
Expenditure Summary**

| <b>Object Class</b>         | <b>Object Class Title</b> | <b>BUDGET 2007/08</b> |  | <b>BUDGET 2008/09</b> |
|-----------------------------|---------------------------|-----------------------|--|-----------------------|
| <b><u>EXPENDITURES</u></b>  |                           |                       |  |                       |
| 8518                        | Drainage Billing Services | 18,000                |  | 18,000                |
| 8925                        | Transfer to General Fund  | 307,000               |  | 307,000               |
| <b>Total - Expenditures</b> |                           | <b>325,000</b>        |  | <b>325,000</b>        |

Note:

All other expenditures related to drainage improvement is reflected in General fund - Drainage Utility Department

**Fund 07**

**Enterprise Funds**



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

The **Emergency Medical Services Fund** is used to account for operations of the emergency medical services for residents and visitors of Dickinson. Generally the cost of providing the emergency medical service has exceeded the EMS revenue collected and is subsidized by General Fund.

**Annual Budget 2008-2009**

**Emergency Medical Services Fund  
Revenue Details**

| <b>OBJECT<br/>CLASS</b> | <b>DESCRIPTION</b>           | <b>BUDGET<br/>2007/08</b> |  | <b>BUDGET<br/>2008/09</b> |
|-------------------------|------------------------------|---------------------------|--|---------------------------|
| <b>REVENUES:</b>        |                              |                           |  |                           |
| 7102                    | Delinquent Service Charges   |                           |  | 100,000                   |
| 7629                    | Service Charges              | 350,000                   |  | 330,000                   |
| 7630                    | Private Donations            | 24,000                    |  | 24,000                    |
| 7631                    | Emergency Service County Fee | 42,000                    |  | 42,000                    |
| 7724                    | Transfer-In - General Fund   | 128,116                   |  | 154,591                   |
| <b>Total Revenues</b>   |                              | <b>544,116</b>            |  | <b>650,591</b>            |

**Annual Budget 2008-2009**

**Emergency Medical Services Fund  
Expenditure Details**

| <b>Object Class</b>                       | <b>Object Class Title</b>        | <b>Budget 2007/08</b> | <b>Budget 2008/09</b> |
|---|----------------------------------|-----------------------|-----------------------|
| <b><u>Personnel Services</u></b>          |                                  |                       |                       |
| 8101                                      | Base Salary & Wages - FTE        | 135,852               | 174,773               |
| 8102                                      | Overtime Pay                     | 25,472                | 35,000                |
| 8104                                      | Base Salary & Wages - PTE        | 153,115               | 155,040               |
| 8110                                      | Cell Phone Allowance             |                       | 660                   |
| 8113                                      | Certification/Education Pay      | 5,400                 | 6,600                 |
| 8114                                      | Longevity Pay                    | 360                   | 80                    |
| 8150                                      | FICA Tax                         | 9,328                 | 9,424                 |
| 8151                                      | Payroll Tax                      | 2,118                 | 2,685                 |
| 8152                                      | Unemployment Tax                 | 6,345                 | 5,400                 |
| 8153                                      | Retirement (TMRS)                | 16,287                | 18,705                |
| 8155                                      | Employee Group Insurance         | 37,028                | 29,125                |
| 8156                                      | Worker's Compensation            | 8,722                 | 9,955                 |
| <b>Total</b>                              |                                  | <b>400,027</b>        | <b>447,447</b>        |
| <b><u>Materials &amp; Supplies</u></b>    |                                  |                       |                       |
| 8204                                      | Fuel                             | 15,000                | 23,000                |
| 8206                                      | Supplies - Investigational /EMS  | 30,000                | 30,000                |
| 8210                                      | Office Supplies & Postage        | 500                   | 500                   |
| 8210                                      | Uniform & Apparel                | 10,000                | 10,000                |
| 8218                                      | Fire prevention & Safety         | 1,000                 |                       |
| <b>Total</b>                              |                                  | <b>56,500</b>         | <b>63,500</b>         |
| <b><u>Maintenance &amp; Operation</u></b> |                                  |                       |                       |
| 8301                                      | Building & Property Maintenance  |                       | 4,000                 |
| 8304                                      | Service Contract - 800mHz Radios | 530                   | 530                   |
| 8307                                      | Vehicle maintenance              | 7,500                 | 7,500                 |
| 8402                                      | Travel & Training - Staff        | 7,000                 | 7,000                 |
| 8403                                      | Dues/Subscriptions/Books         | 2,000                 | 2,000                 |
| 8407                                      | Communication - Pagers/Phones    | 2,500                 | 2,500                 |
| 8416                                      | Tuition Refund                   |                       |                       |
| 8417                                      | Utilities                        | 10,000                | 34,750                |
| <b>Total</b>                              |                                  | <b>29,530</b>         | <b>58,280</b>         |
| <b><u>Contractual Services</u></b>        |                                  |                       |                       |
| 8541                                      | EMS Patient Billing              | 30,000                | 35,000                |
| 8527                                      | Contractual Services             |                       | 8,000                 |
| <b>Total</b>                              |                                  | <b>30,000</b>         | <b>43,000</b>         |
| <b><u>Capital Outlay</u></b>              |                                  |                       |                       |
| 8604                                      | Furniture & Equipment            |                       |                       |
| 8660                                      | Vehicle Acquisition              |                       |                       |
| <b>Total</b>                              |                                  | <b>-</b>              | <b>-</b>              |
| <b><u>Insurance</u></b>                   |                                  |                       |                       |
| 8704                                      | Vehicle                          | 2,000                 | 2,000                 |
| 8708                                      | Real & Personal Property         | 500                   | 500                   |
| 8709                                      | Public Official                  | 3,500                 | 3,500                 |
| <b>Total</b>                              |                                  | <b>6,000</b>          | <b>6,000</b>          |

Annual Budget 2008-2009

Emergency Medical Services Fund  
Expenditure Details

| Object Class | Object Class Title       | Budget 2007/08 |  | Budget 2008/09 |
|--------------|--------------------------|----------------|--|----------------|
|              | <u>Capital Lease</u>     |                |  |                |
| 8950         | Principal                | 19,771         |  | 30,166         |
| 8951         | Interest                 | 2,288          |  | 2,197          |
|              | <b>Total</b>             | <b>22,059</b>  |  | <b>32,364</b>  |
|              |                          |                |  |                |
|              | <b>Grand Total - EMS</b> | <b>544,116</b> |  | <b>650,591</b> |

**Fund 12**

**Sales Tax Fund**



The Sales Tax Fund is used to account for sales taxes received by the City to be used primarily for street projects, to support the streets and provide maintenance support of streets. A sales tax is levied on all taxable goods and services sold within the city as defined by state law. The tax is remitted to the State comptroller of Public Accounts and the comptroller distributes a portion back to the city each month. The sales tax rate in Dickinson is 7.75%. [State 6.25%; City 1%; Economic Development Tax (4B) .5%] The City has entered into Economic Development Agreements with several large businesses. These contracts are authorized by Chapter 380 of the Texas Local Government Code. In these agreements, the businesses agreed to establish and maintain an office in the city which generates substantial taxable sales. The City remits back to the business 66% of the sales tax revenue collected by the City as a result of the business sales on a monthly basis for five years. After five years, the percentage drops to 50%. The terms of the agreements are ten years, and shall be automatically extended for two additional ten year periods. Sales tax revenue in excess of expenditure (payment to 380 Companies) is then transferred to General Fund.

**Annual Budget 2008-2009**

**Sales Tax Fund  
Revenue Details**

| <b>OBJECT CLASS</b>     | <b>DESCRIPTION</b>                  | <b>BUDGET 2007/08</b> |  | <b>BUDGET 2008/09</b> |
|-------------------------|-------------------------------------|-----------------------|--|-----------------------|
| <b><u>REVENUES</u></b>  |                                     |                       |  |                       |
| 7201                    | Sales Tax - City's portion          | 1,056,920             |  | 1,156,920             |
| 7202                    | Sales Tax - Eco.Dev.Corporation     | 544,500               |  | 559,907               |
| 7203                    | 380 Sales Tax - Eco.Dev.Corporation | 812,026               |  | 1,033,686             |
| 7205                    | 380 Sales Tax - Reserve             | 1,521,400             |  | 2,098,696             |
| <b>Total - Revenues</b> |                                     | <b>3,934,846</b>      |  | <b>4,849,209</b>      |

**Sales Tax Fund  
Expenditure Details**

| <b>Object Class</b>         | <b>Object Class Title</b>               | <b>Budget 2007/08</b> |  | <b>Budget 2008/09</b> |
|-----------------------------|---|-----------------------|--|-----------------------|
| <b><u>EXPENDITURES</u></b>  |   |                       |  |                       |
| 8801                        | Interfund Transfer-out - City           | 1,056,920             |  | 1,156,920             |
| 8802                        | Interfund Transfer-out - Eco.Dev.Corp   | 544,500               |  | 559,907               |
| 8803                        | 380 Sales Tax Transfer-out-Eco.Dev.Corp | 812,026               |  | 1,033,686             |
| 8804                        | 380 Sales Tax - Payment to 380 Co's     | 1,521,400             |  | 2,098,696             |
| <b>Total - Expenditures</b> |   | <b>3,934,846</b>      |  | <b>4,849,209</b>      |

**Fund 15**

**Public Improvement District Fund # 1**



The Public Improvement District #1 Fund is used to account for special assessments on certain property in Bayou Lakes Public Improvement District # 1 and all administrative expenditures related to it.

**Annual Budget 2008-2009**

**PID# 1 Fund  
Revenue Details**

| <b>OBJECT CLASS</b>    | <b>DESCRIPTION</b>                    | <b>BUDGET 2007/08</b> |  | <b>BUDGET 2008/09</b> |
|------------------------|---------------------------------------|-----------------------|--|-----------------------|
| <b>REVENUES</b>        |                                       |                       |  |                       |
| 7103                   | PID Assessment - Penalty and Interest | 4,000                 |  | 4,000                 |
| 7110                   | Residential PID Assessment            | 60,000                |  | 110,800               |
| 7406                   | Attorney Fees                         |                       |  | 100                   |
| 7407                   | Refunds                               |                       |  | 2,000                 |
| <b>Total</b>           |                                       | <b>64,000</b>         |  | <b>116,900</b>        |
| <b>Total - Revenue</b> |                                       | <b>64,000</b>         |  | <b>116,900</b>        |

**PID# 1 Fund  
Expenditure Details**

| <b>Object Class</b>                | <b>Object Class Title</b>         | <b>BUDGET 2007/08</b> |  | <b>BUDGET 2008/09</b> |
|------------------------------------|-----------------------------------|-----------------------|--|-----------------------|
| <b>Maintenance &amp; Operation</b> |                                   |                       |  |                       |
| 8442                               | Bank Analysis Fees                | 300                   |  | 300                   |
| <b>Total</b>                       |                                   | <b>300</b>            |  | <b>300</b>            |
| <b>Contractual Services</b>        |                                   |                       |  |                       |
| 8501                               | External Audit & CAFR Preparation | 5,000                 |  | 1,000                 |
| 8521                               | PID # 1 Collection Fee Refund     | 3,900                 |  | 100,600               |
| <b>Total</b>                       |                                   | <b>8,900</b>          |  | <b>101,600</b>        |
| <b>Interfund Transfers</b>         |                                   |                       |  |                       |
| 8915                               | Transfer to General Fund          | 10,000                |  | 15,000                |
| <b>Total</b>                       |                                   | <b>10,000</b>         |  | <b>15,000</b>         |
| <b>Total Expenditures</b>          |                                   | <b>19,200</b>         |  | <b>116,900</b>        |