



**SEABROOK CITY COUNCIL
NOTICE OF REGULAR CITY COUNCIL MEETING
TUESDAY, MAY 7, 2024 - 6:00 PM**

For city information visit www.seabrooktx.gov
For Agenda Center visit www.seabrooktx.gov/agendacenter

NOTICE IS HEREBY GIVEN THAT THE SEABROOK CITY COUNCIL WILL MEET ON **TUESDAY MAY 7, 2024 AT 6:00 PM** IN THE CITY HALL CITY COUNCIL CHAMBERS, 1700 1ST STREET, SEABROOK, TEXAS, **TO DISCUSS, CONSIDER, AND IF APPROPRIATE, TAKE ACTION** WITH RESPECT TO THE ITEMS LISTED BELOW.

PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENTS AND ANNOUNCEMENTS

At this time we would like to listen to any member of the audience on any subject matter, whether or not that item is on the agenda. All comments are limited to a maximum of four minutes for each speaker, shall be limited to City business or City-related business or matters of general public interest, and shall not include any personal attacks. In accordance with the Texas Open Meetings Act, members may not discuss or take action on any item that has not been posted on the agenda. When your name is called, please come to the podium and state your name and address clearly into the microphone before making your comments. Thank you.

REGISTER ONLINE TO SPEAK IN PERSON DURING PUBLIC COMMENTS:

[www.seabrooktx.gov/speaker - registration](http://www.seabrooktx.gov/speaker-registration)

1.1 Mayor, City Council and/or members of the City staff may make announcements about City/Community events. *City Council*

2. PRESENTATIONS

2.1 Mayor Kolupski to present a Proclamation to express appreciation to the Open Space and Trails Committee for their service and achievements. *Thom Kolupski, Mayor of Seabrook*

2.2 Presentation of the Fiscal Year 2022-2023 Comprehensive Annual Financial Report and Audit Report conducted by Belt Harris Pechacek, LLLP. *Belt Harris Pechacek Representative*

3. CONSENT AGENDA

3.1 Approve the minutes of the April 16, 2024 City Council Meeting.

3.2 Approve the adoption of the Seabrook Economic Development Corporation's Strategic Plan for FY 2024-2026. *Gayle Cook, City Manager*

4. BOARDS AND COMMISSIONS

4.1 Consider and take all appropriate action on the approval and ratification of the City Manager's reappointment of Kylie Wilson to the Civil Service Commission as per Section 143.006 of the Seabrook Civil Service Rules and Regulations. This term shall be for a period of three (3) years from June 1, 2024 - June 1, 2027. *Gayle Cook, City Manager*

5. BID AWARDS

5.1 Consider and take all appropriate action on the bid award of RFP# 2024-03-342, Disposal of Municipal Sludge, to GFL of Texas for municipal sludge disposal services of the wastewater plants; and authorize the City Manager to sign the contract and any other associated documents. *Kevin Padgett, Public Works Director*

6. NEW BUSINESS

6.1 Consider and take all appropriate action on a first reading of Ordinance 2024-12, Water Conservation and Drought Contingency Plan. *Brian Craig, City Engineer*

6.2 Consider and take all appropriate action on Resolution 2024- 11, authorizing the City Manager or the City Manager's designee to execute a Master Interlocal Purchasing Agreement with the North Central Texas Council of Governments (NCTCOG) to participate in the TXSHARE cooperative purchasing program. *Michael Gibbs, Director of Finance*

6.3 Consider and take all appropriate action on the acceptance and approval of the Comprehensive Annual Financial Report and Audit Report for Fiscal Year 2022-2023, conducted by Belt Harris Pechacek, LLLP. *Michael Gibbs, Director of Finance*

6.4 Consider and take all appropriate action on an amendment to the Public Safety Fund 2024 Budget to approve an additional \$42,569.24 for Emergency Medical Services and Public Safety related items. *Kevin Rodgers, Emergency Management Director*

7. ROUTINE BUSINESS

7.1 City Manager update and report to City Council on various items that require no action, including Seabrook Boards and Commissions, Transportation Projects, Port of Houston Rail Spur, City of Seabrook CIP Projects, and any City of Seabrook Grant Administration.

7.2 Establish future meeting dates and agenda items.

THE CITY COUNCIL RESERVES THE RIGHT TO HEAR ANY OF THE ABOVE DESCRIBED AGENDA ITEMS THAT QUALIFY FOR AN EXECUTIVE SESSION IN AN EXECUTIVE SESSION BY PUBLICLY ANNOUNCING THE APPLICABLE SECTION NUMBER OF THE OPEN MEETINGS ACT, (CHAPTER 551 OF THE TEXAS GOVERNMENT CODE) THAT JUSTIFIES EXECUTIVE SESSION TREATMENT.

THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE

AVAILABLE. REQUESTS FOR OTHER ACCOMMODATIONS OR INTERPRETIVE SERVICES, MUST BE MADE, 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT (281) 291-5663 OR CITYSEC@SEABROOKTX.GOV FOR FURTHER INFORMATION.

I certify that this notice was posted on the bulletin board on or before Friday, May 3, 2024 no later than 6:00 p.m. and that this notice will remain posted until the meeting has ended.

Rachel Lewis, TRMC





Proclamation

WHEREAS, it is with great honor and appreciation that we recognize the outstanding efforts and dedication of the members of the Carother's Community Garden & Open Spaces and Trails (OST) Committee for their tireless commitment to enhancing the beauty and vitality of our City parks, trails, and gardens; and

WHEREAS, we extend our deepest gratitude to Chair Monica Comeaux, Vice Chair David Popken, and board members Jesse Jones, John Coggeshall, Sally Antrobus, Debra Harper, and Nemo Jackson for their countless hours of volunteering, leadership, and teamwork in preserving and enriching our natural landscapes; and

WHEREAS, the Carother's Community Garden & OST Committee has demonstrated exceptional civic involvement by organizing community gardens, providing guided nature tours, hosting educational classes for Girls & Boys Scouts, and facilitating badge achievements, thereby fostering a deeper connection between our residents and the environment; and

WHEREAS, we commend Nemo Jackson for his outstanding efforts in writing and submitting the application for the Governor's Community Achievement Awards (GCAA) grant, resulting in Seabrook being awarded \$160,000 for outstanding community improvement. Nemo's dedication to this cause over two years exemplifies his commitment to enhancing our community's environmental and aesthetic appeal; and

WHEREAS, the Governor's Community Achievement Awards (GCAA) grant is one of the most esteemed annual honors in Texas for environmental and community improvement, and the awarded funds will be utilized for landscaping projects along state rights-of-way, further enhancing the aesthetic appeal of our community.

NOW THEREFORE, I, Thom Kolupski, Mayor of the City of Seabrook on behalf of the City Council, citizens and employees of the City do hereby express our heartfelt appreciation.

In Witness Whereof: I have hereto set my hand and caused the Seal of the City to be affixed hereto, this, the 7th day of May, 2024.

City of Seabrook

Thom Kolupski, Mayor

City of Seabrook, Texas

Annual Comprehensive Financial Report

Fiscal Year Ended September 30, 2023



"The City of Seabrook is responsive, innovative, and fiscally sound in delivering services that preserve, protect, and enhance quality of life."

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***ANNUAL
COMPREHENSIVE FINANCIAL REPORT***

of the

CITY OF SEABROOK, TEXAS

**For the Year Ended
September 30, 2023**

**Prepared by
City Administration and the Finance and Accounting Office**

**Gayle Cook
City Manager**

**Sean Landis
Assistant City Manager**

**Michael Gibbs
Director of Finance**

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CITY OF SEABROOK, TEXAS

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INTRODUCTORY SECTION

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April 23, 2024

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

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) on behalf of the City of Seabrook, Texas (the "City"). It is required each year that a complete set of financial statements is presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the City for the fiscal year ended September 30, 2023.

This report consists of management's representations concerning the finances of the City and deems the enclosed data to be accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of all City activities and funds. Therefore, management assumes full responsibility for the completeness and reliability of all information presented in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatements. The City also acknowledges all disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City's financial statements have been audited by Belt Harris Pechacek, LLLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2023 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements for the year ended September 30, 2023 are fairly presented in conformity with U.S. GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

As required by U.S. GAAP, management has provided a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Seabrook, incorporated in 1961, is in southeastern Harris County and is located in the Clear Lake area, which is approximately 25 miles southeast of Houston. The City is surrounded by Galveston Bay to the east; Clear Lake to the south; and the cities of Pasadena, El Lago, and Taylor Lake Village to the north and west.

The City of Seabrook is a home-rule city and has adopted a Council-Manager form of government. The City Council is comprised of a mayor and six council members. The Mayor and City Council Members are elected at large to serve four-year terms. The City Manager is appointed by the City Council and is responsible for implementation of City Council's policies and all day-to-day operations of the City.

A full range of municipal services is provided by the City including police and fire protection, emergency medical services, solid waste, water and wastewater utilities, public improvements, repair and maintenance of infrastructure, recreational and community activities, planning and zoning, and general administrative services.

As an independent political subdivision of the State of Texas, the City is considered a primary government. Pursuant to standards established by the Governmental Accounting Standards Board (GASB), the City reports all funds for which the City, as a primary government, is financially accountable. As such, this report includes financial activities of two component units as follows:

- The Seabrook Economic Development Corporation was created by the City in 1992 under the Texas Development Corporation Act of 1979 for the purpose of promoting, assisting, and enhancing economic and related development activities on behalf of the City.
- The Seabrook Crime Control and Prevention District was created under the authority granted by Chapter 363 of the Texas Local Government Code and Section 323.105 of the Texas Tax Code for the purpose of strengthening and enhancing crime control activities of the City.

Local Economy

The Clear Lake area, of which Seabrook is a part, is home to NASA's Johnson Space Center and is known to be the third largest boating center in the United States. The regional economy is very diverse and not driven by just one or two industries. Everything from tourism, boating, and recreation industries to aerospace, petrochemical, and biomedical facilities can be found in the immediate Clear Lake area.

Regional Transportation Projects

The **State Highway (SH) 146 Expansion** project construction phase began on February 13, 2019, with the planned project duration for 60 months (5 years). As of the end of the fiscal year 2023, the project management team, RS&H, reported December 2023 as a completion date. During this time, Phase 3 – North of NASA 1 to Red Bluff was in progress with the construction of SH 146 main lanes, northbound entrance/exit ramps, and southbound entrance/exit ramps. The overpass at Red Bluff remained closed and the traffic was forced to frontage roads at this time. Phase 4 – South of NASA 1 to SH 96 also was completing the widening of the arterial bridge, constructing express bridge south of NASA 1, and reconstructing the northbound frontage roads.

The **Red Bluff Expansion** project with Texas Department of Transportation (TxDOT) and Harris County within the City limits was completed leaving one segment of the Union Pacific track dissecting Red Bluff that will be completed after the Port of Houston Rail Spur project is complete. This project included the

construction of a non-freeway thoroughfare consisting of widening to a 4-lane divided roadway, including a bridge across Taylor Lake and 10-foot pedestrian and bicycle accommodations.

The Port of Houston **Rail Spur** project, which began in the early 2020, secured a new construction team on the project in 2023. By early September 2023, the Port announced that the project was active again with a contractor and monthly meetings on progress began. During this phase, the Port's goals for the project was to get rail installed across Old SH 146, Northbound and Southbound frontage roads of SH 146. The completed rail project will traverse SH 146 on the northern boundary of the City and create three new at-grade crossing on SH 146 and Old SH 146 serving rail service into the City's industrial districts and the Port of Houston.

The **SH 146 Expansion from Red Bluff to Spencer** (CSJ 0389-05-087) is a continuation of the Major Investment Study conducted in the late 1990s and continues the current expansion project with 3 main lanes northbound and southbound. The construction team began to set up a construction camp within the City limits of Seabrook at Red Bluff and SH 146 across the street from Webber construction camp for the prior SH 146 expansion project. Initial phases after environmental clearance delays included preparation of the Red Bluff overpass for lane additions resulting in closure of the overpass for over one year.

The project includes the widening of the existing four-lane undivided roadway to a six-lane divided facility (three lanes in each direction) and constructing four frontage roadways (two lanes in each direction) in selected locations, with the addition of pedestrian and bicycle facilities that come into the City limits at the intersection of Red Bluff and SH 146.

Economic Condition and Outlook

Property values, as projected, for the fiscal year were approximately \$1.7 billion with strong economic development projects continuing to make progress. During the 2022-2023 fiscal year, the City saw an elevation in permits and added valuation in both residential and commercial developments.

- **Seabrook Towne Center (The Edge)** – The Seabrook Economic Development Corporation finalized an incentive agreement for the project in May 2023. The Planned Unit Development (PUD) completed site work for the relocation of the old sanitary sewer lines on the tracts. The project comprising of a 324-unit luxury multi-family apartment complex, 37,000 square feet of leasable retail space, and an entertainment plaza surrounded by walkable trails and parcels of commercial space facing SH 146 and Lakeside are included in the plan.
- **Retail at the Commons** – A retail center in the PUD approved in 2013, reached completion of both retail buildings within this project. The convenient store was at substantial completion pending final certificates within the PUD. Two leases were completed within the retail center at close of fiscal year, one of which was a returning business, Donald's Donuts, and was closed by the SH 146 expansion project due to right-of-way acquisition.
- **Seabrook Plaza (Compass Margaritaville)** – A PUD was approved in March 2023, and the Seabrook Economic Development Corporation approved in September 2023 an incentive agreement for the project for a grant payment of \$2,000,000 and \$550,000 or 50% toward the drainage system modification. This project is for a boutique hotel with 170 rooms, extended stay hotel with 76 rooms, a 21,500 square foot conference center and ballroom, 25,000 square feet of retail space, and approximately 260-unit luxury multi-family complex located on 15 acres of land along Clear Lake.

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- **Transwestern Distribution Center** – This projected completed construction of the state-of-the-art distribution center with 454,600 square feet in the 5800 block of Old Highway 146 and a ribbon cutting was conducted in January 2023. The project, originally estimated at \$36 million, was valued by Harris Central Appraisal District in 2023 at \$49.5 million.
 - **Residential – Ellis Cove** – Site work and infrastructure was completed during the fiscal year for a 48 single family development just off Respdorph near the Seabrook Town Center.
 - **Residential – Lake Mija Village, Section 3** – Single family construction continued on Section 3 for Lake Mija Village with an estimated 75 single family homes in the subdivision just off Lake Mija.
 - **Residential – Oak Alley Estates** – This smaller residential project consisting of 10 single family units completed four units and continues its progress just off of E. Meyer and N. Meyer.
 - **Residential – Old Seabrook Village, Section A and B** – This 88 single family Planned Unit Development consisting of Sections A-C continued development during the year adding to sections A and B. The new section saw a slow in plans due to market conditions.
 - **Multi-Family – Chesapeake Bay, Phase 3 and 4** – This project, which has the last two phases in the remaining phases of the Planned Unit Development for a 55+ community, progressed on phases and projected final completion is late 2023.

Long-Term Financial Planning

Debt Management Policy

The City Council has adopted a series of financial standards and policies for operating and debt management. To establish guidelines for debt financing, the City Council approved Resolution 2015-01, Debt Management Policy, for expenditures including facilities, land, capital equipment, and infrastructure improvements. The policy minimizes the impact of debt payments on current and future revenues.

Comprehensive Master Plan

The Comprehensive Master Plan 2040 completed its last update in 2022 and is being utilized as new developments and applications are submitted.

Capital Improvement Plan

The City annually adopts a five-year Capital Improvement Plan with the approval of a one-year annual budget during the current fiscal year that includes the short-term improvement plan for water, wastewater, drainage, and other municipal facilities. For this fiscal year, multiple projects were identified for initiation in water, wastewater, and streets.

SH 146 Expansion Stabilization Fund

In December 2011, the City adopted an ordinance establishing a Budget Stabilization Fund. Using surplus revenues from both the general and the enterprise funds from 2011, \$800,000 was set aside to offset any adverse impact caused from the construction on SH 146. This is a separate fund and is in addition to the City's 25% of operating expenditures and additional unrestricted fund balance in the general fund and the 15% in the enterprise fund. To date, the City has not utilized this special fund.

Certificates of Obligation

In 2016, the City issued Certificates of Obligation in the amount of \$2,500,000. This project made way for commercial development in the Seabrook Town Center development. The City entered into an agreement with the Seabrook Economic Development Corporation to make the debt service payments on the Certificates of Obligation as they relate to economic development. The project for this issuance was as follows:

- Ground water storage tank and water plant (CIP # W4)

In 2017, the City issued Certificates of Obligation, Series 2016A for the amount of \$6,165,000. Projects included in this issuance were as follows:

- Todville Sewer Line Replacement from Main Street to Meyer (CIP # WW4)
- Wastewater Treatment Plant Upgrades – Phase 2 (Clarifier) (CIP # WW6)
- Wastewater Treatment Plant at Pine Gully (CIP # WW9)

In 2020, the City issued Certificates of Obligation, Series 2020 for the amount of \$9,090,000. Projects for the issuance were as follows:

- Wastewater Treatment Plant Retrofit (CIP # WW9)
- El Mar Ditch Drainage Project – (CIP # D2)
- Seascope Subdivision Drainage Project (CIP # D11)
- Baybrook Subdivision Drainage Project (CIP # D12)
- Smart Water Meter Conversion (AMI) System (CIP # FAC6)

All projects were activated and in different phases of completion except for CIP # D2. This project did not proceed after issuance of debt was not approved by City Council. The funds were redirected through the capital improvement meetings for the CIP # S13 and the drainage improvements in the City owned side streets.

Bond Program 2023

On August 1, 2023, the City Council approved Ordinance 2023-19, Calling for a Special Bond Election on November 7, 2023. The following are the propositions that were presented to the qualified voters:

- Proposition A - \$27,800,000 Public Safety Building
- Proposition B - \$ 2,400,000 EMS Renovation to Fire Station
- Proposition C - \$ 1,905,000 Fire Engine and Fire Training Tower

Major Initiatives

The following capital projects are in progress and are initiatives at different stages of implementation being design, procurement, or construction.

1. Pine Gully Wastewater Treatment Plant (CIP # WW9)*
2. Taylor Lake Water Line Cross (CIP # W5)
3. Red Acres Subdivision Water Line (CIP # W9)
4. Old SH 146 Interconnect (CIP # W16)
5. SH 146 Frontage Road to Red Bluff Water Line Interconnect (CIP # W21)
6. Seascope Subdivision HCFCD Bond E-07 (CIP # D11)
7. Todville Side Street Asphalt Rehab (CIP # S13)
8. Lakewood Yacht Club Drive – Asphalt Project (CIP # S25)
9. Fiber Loop (CIP # FAC31)
10. EMS & EOC Building Feasibility Study (CIP # FAC25)

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11. Public Safety and Court Facility Feasibility Study (CIP # FAC27)
 12. Repsdorph Water Tower Wireless Access (CIP # IT5)
 13. Lakeside Water GST Wireless Access (CIP # IT6)

Certificate of Achievement

The City of Seabrook received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the year ended September 30, 2022. This was the 43rd consecutive year that the City has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting standards and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for an award.

Acknowledgments

The preparation of this report was accomplished with the efficient and dedicated services of the entire staff of the Finance Department. We would like to express our appreciation to all members of the departments who assisted and contributed to its preparation. We would also like to thank the Mayor, members of the City Council, and the City Manager for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.



Gayle Cook
City Manager

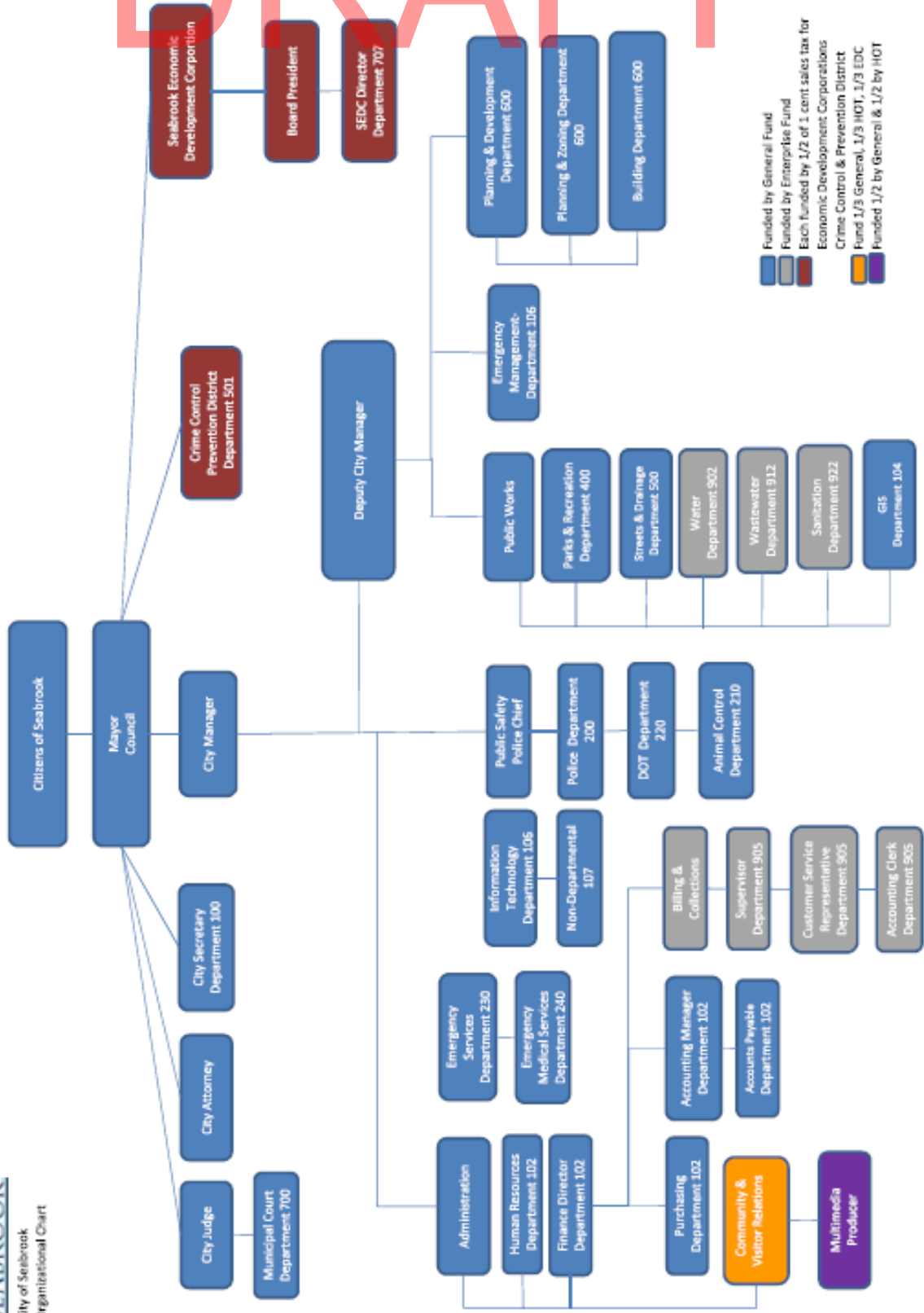


Michael Gibbs
Director of Finance

CITY OF SEABROOK, TEXAS

ORGANIZATIONAL CHART

September 30, 2023



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CITY OF SEABROOK, TEXAS
CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING
September 30, 2023



Government Finance Officers Association

**Certificate of
Achievement for
Excellence in
Financial
Reporting**

Presented to

City of Seabrook, Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

CITY OF SEABROOK, TEXAS

PRINCIPAL OFFICIALS

September 30, 2023

City Officials

Elective Position

Thomas G. Kolupski	Mayor
Jackie Rasco	Council Member – Position One
Rob Hefner	Council Member – Position Two
Tom Tollett	Council Member – Position Three
Mike Giangrosso	Council Member – Position Four
Walter “Buddy” Hammann III	Council Member – Position Five, Mayor Pro Tem
Joe Machol	Council Member – Position Six

Key Staff

Position

Gayle Cook	City Manager
Sean Landis	Assistant City Manager
Michael Gibbs	Director of Finance
Robin Lenio	City Secretary
Rolf Nelson	Police Chief
Kevin Padgett	Director of Public Services
Dick Gregg	Municipal Judge

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Seabrook, Texas (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

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

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conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States

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of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

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Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
April 23, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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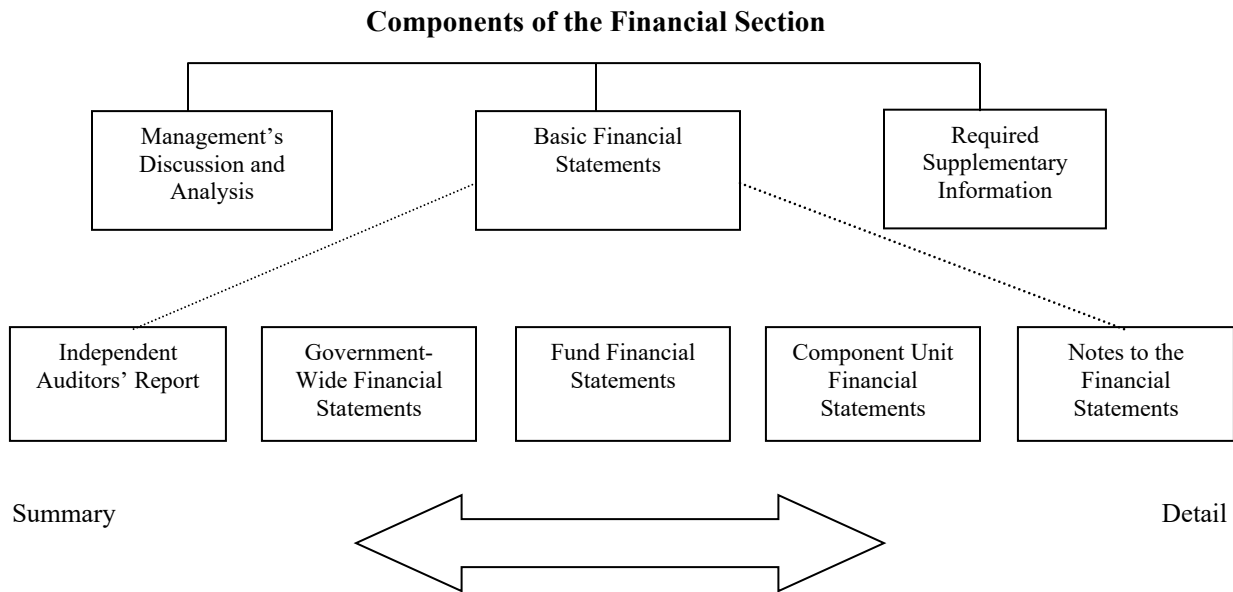
CITY OF SEABROOK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2023

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Seabrook, Texas (the "City") for the year ended September 30, 2023. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the City's basic financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

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

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

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

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

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

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The crime control and prevention district, although also legally separate, functions for all practical purposes as a department of the City and, therefore, has been included as an integral part of the primary government.

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

The City maintains 10 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general, debt service, and capital projects funds, which are considered to be major funds for reporting purposes.

CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

The City adopts an annual appropriated budget for its general fund, debt service fund, and the special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

Proprietary Funds

The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its water, sewer, and sanitation operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for the management of its public safety vehicles and equipment. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund, schedule of changes in net pension liability and related ratios – Texas Municipal Retirement System (TMRS), schedule of changes in the total OPEB liability and related ratios – Supplemental Death Benefits Fund, and a schedule of contributions for TMRS. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. For the City, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$100,638,947 as of September 30, 2023. This compares with \$79,219,565 from the prior fiscal year. The largest portion of the City's net position, 73 percent, reflects its investment in capital assets (e.g., land, building, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 26,245,749	\$ 26,507,043	\$ 16,720,446	\$ 15,535,671	\$ 42,966,195	\$ 42,042,714
Capital assets, net	44,337,528	44,299,231	60,334,682	42,110,535	104,672,210	86,409,766
Total Assets	70,583,277	70,806,274	77,055,128	57,646,206	147,638,405	128,452,480
Deferred charge on refunding	103,416	140,525	8,338	12,507	111,754	153,032
Deferred outflows - pensions	3,728,773	1,455,411	504,599	193,066	4,233,372	1,648,477
Deferred outflows - OPEB	68,643	89,305	-	-	68,643	89,305
Total Deferred Outflows of Resources	3,900,832	1,685,241	512,937	205,573	4,413,769	1,890,814
Long-term liabilities	22,947,306	19,631,031	20,093,066	20,417,881	43,040,372	40,048,912
Other liabilities	4,289,049	4,824,878	3,611,141	3,340,821	7,900,190	8,165,699
Total Liabilities	27,236,355	24,455,909	23,704,207	23,758,702	50,940,562	48,214,611
Deferred inflows - pensions	20,065	2,249,205	16,317	321,789	36,382	2,570,994
Deferred inflows - OPEB	141,579	13,950	-	-	141,579	13,950
Deferred inflows - leases	294,704	324,174	-	-	294,704	324,174
Total Deferred Inflows of Resources	456,348	2,587,329	16,317	321,789	472,665	2,909,118
Net Position:						
Net investment in capital assets	31,557,834	34,022,511	41,427,075	22,199,475	72,984,909	56,221,986
Restricted	6,235,065	5,738,814	4,881,538	4,433,873	11,116,603	10,172,687
Unrestricted	8,998,507	5,686,952	7,538,928	7,137,940	16,537,435	12,824,892
Total Net Position	\$ 46,791,406	\$ 45,448,277	\$ 53,847,541	\$ 33,771,288	\$ 100,638,947	\$ 79,219,565

A portion of the primary government's net position, \$11,116,603 or 11%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$16,537,435 or 16%, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by \$21,419,382 as compared to the prior year. This increase was primarily related to increases in capital grants and contributions and investment earnings. The increase in capital grants and contributions was primarily due to an increase in grant revenue received. The increase in investment earnings is due to an increase in the investment yield rate.

As of September 30, 2023, the City reported a net pension liability of \$7,307,981, which is part of the \$43,040,372 reported in long-term liabilities. Details of these amounts are further discussed in the notes to the financial statements. Overall, total assets increased primarily related to increases in capital assets mostly due to ongoing construction in progress. Total liabilities increased compared to prior year primarily related to increases in long-term liability amounts at the end of the year as a result of an increase in the net pension liability.

CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

Statement of Activities

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 1,326,293	\$ 1,948,404	\$ 11,927,424	\$ 10,703,944	\$ 13,253,717	\$ 12,652,348
Operating grants and contributions	863,698	405,973	-	-	863,698	405,973
Capital grants and contributions	-	-	18,410,179	11,035,992	18,410,179	11,035,992
General revenues:						
Property taxes	8,125,813	8,064,350	-	-	8,125,813	8,064,350
Sales taxes	3,742,485	3,510,399	-	-	3,742,485	3,510,399
Franchise fees and local taxes	1,243,064	1,197,595	422,135	378,111	1,665,199	1,575,706
Investment earnings	1,069,225	171,800	336,432	69,138	1,405,657	240,938
Other revenues	590,348	700,501	27,330	77,953	617,678	778,454
Total Revenues	16,960,926	15,999,022	31,123,500	22,265,138	48,084,426	38,264,160
Expenses						
General government	4,517,144	4,092,940	-	-	4,517,144	4,092,940
Public safety	9,122,987	8,060,818	-	-	9,122,987	8,060,818
Public works	2,794,535	2,699,573	-	-	2,794,535	2,699,573
Economic development	476,929	543,142	-	-	476,929	543,142
Interest and fiscal agent fees	482,521	508,528	-	-	482,521	508,528
Utilities	-	-	9,270,928	8,034,750	9,270,928	8,034,750
Total Expenses	17,394,116	15,905,001	9,270,928	8,034,750	26,665,044	23,939,751
Increase (Decrease) in Net Position Before Transfers	(433,190)	94,021	21,852,572	14,230,388	21,419,382	14,324,409
Transfers	1,776,319	2,238,075	(1,776,319)	(2,238,075)	-	-
Change in Net Position	1,343,129	2,332,096	20,076,253	11,992,313	21,419,382	14,324,409
Beginning net position	45,448,277	43,116,181	33,771,288	21,778,975	79,219,565	64,895,156
Ending Net Position	\$ 46,791,406	\$ 45,448,277	\$ 53,847,541	\$ 33,771,288	\$ 100,638,947	\$ 79,219,565

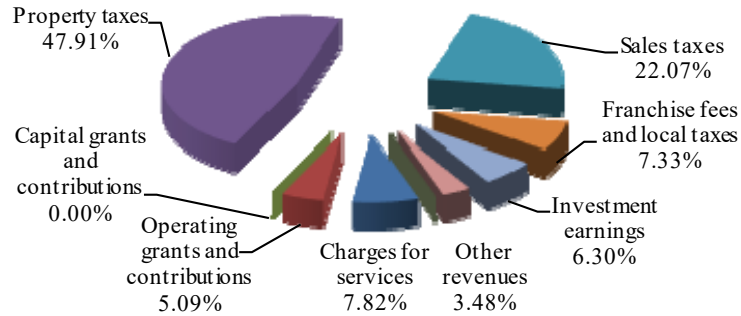
CITY OF SEABROOK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

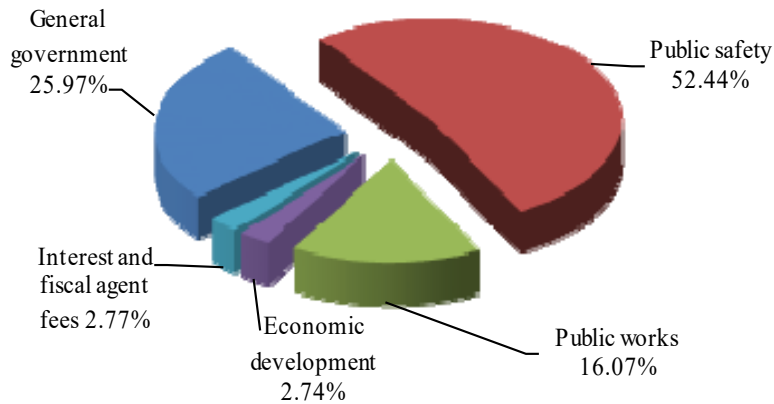
For the Year Ended September 30, 2023

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the City's activities.

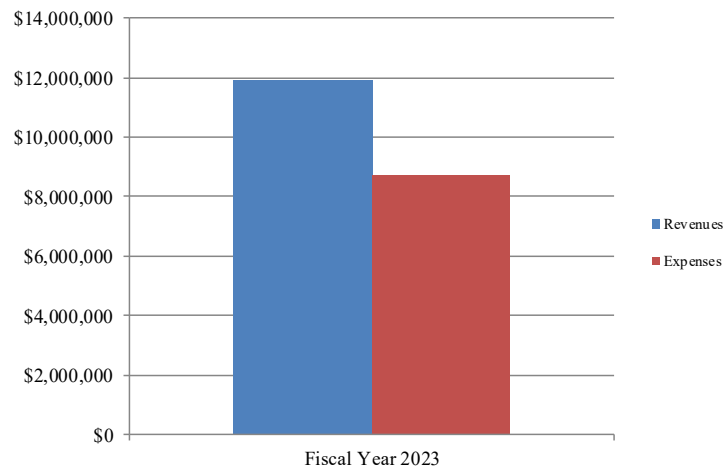
Governmental Revenues



Governmental Expenses



Business-Type Activities



CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

For the year ended September 30, 2023, revenues from governmental activities totaled \$16,960,926, which is an increase of \$961,904 from the prior year. This net increase is primarily related to an increase in grants and contributions and investment earnings. Grants and contributions increased due to an increase in grant revenue received in comparison to prior year. Investment earnings revenue increased primarily related to an increase in the investment yield rate. These increases were partially offset by decreases in charges for services primarily related to decreases in licenses and permits issued in the current year.

For the year ended September 30, 2023, expenses from governmental activities totaled \$17,394,116, which is an increase of \$1,489,115 from the prior year. This net change can be attributed to increases in public safety, general government, and public works. These functions increased primarily due to increases in personnel costs as salaries and benefits expenses increased during the year, as well as increases in equipment-related expenses.

Operating revenues for business-type activities increased from the prior year. Capital grants and contributions increased by \$7,374,187 as a result of increased activity for the wastewater plant in the current year. Charges for services increased by \$1,223,480, or 11 percent, primarily related to increases in the City's rates for service. Operating expenses for business-type activities increased from the prior year. Utility expenses increased by \$1,236,178 primarily due to increases in contractual and professional fees and interest expense.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

The City's governmental funds reflect a combined fund balance of \$18,918,565. Of this, \$79,060 is nonspendable, \$8,452,418 is restricted for various purposes, \$895,366 is committed for a stabilization fund to cover potential future budget shortfalls, \$1,600,000 is committed for a sound mitigation project, and \$1,445,553 is assigned for capital projects and animal control. The remaining balance of \$6,446,168 is unassigned in the general fund.

There was a net decrease in the combined fund balance of \$523,492 compared to the prior year, primarily due to increases in public safety expenditures related to increases in personnel costs and equipment expenditures.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$6,446,168, while total fund balance reached \$9,019,390. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 46 percent of total general fund expenditures, while total fund balance represents 65 percent of the same amount. Total general fund revenues increased slightly in the current year primarily related to increases in sales tax revenue and investment revenue. These increases are primarily due to ongoing growth in the City and an increase in the yield on investments. Total general fund expenditures also increased primarily related to increases in personnel costs as a result of salary increases across the three functions reported in the general fund.

The debt service fund has a total fund balance of \$2,120,763, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year in the debt service fund was \$129,110, which is a result of additional investment revenue and a reduction in interest expenditures for the year.

CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

The fund balance in the capital projects fund was \$3,643,635, which is a decrease of \$4,072,125 when compared to the prior year. This decrease is primarily related to a transfer out to the general fund.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There had been a planned decrease in budgeted fund balance in the amount of \$1,027,829 in the general fund. However, the net change in fund balance increased by \$3,052,215, resulting in a positive variance of \$4,080,044 from actual in comparison to the final amended budget. This was largely due to additional fund transfers.

Actual general fund revenues were less than the original and amended budgeted revenues by a net \$1,849,954 during 2023. This net variance is primarily due to less licenses and permits being issued in the current year as well as less intergovernmental revenue than what was anticipated.

Actual expenditures were less than original and amended budgeted expenditures by a net \$1,215,609 during 2023. The greatest variances were in the public safety and public works functions.

CAPITAL ASSETS

At the end of the current year, the City's governmental and business-type activities had invested \$44,337,528 and \$60,334,682, respectively, in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$38,297 for governmental activities and a net increase of \$18,224,147 for business-type activities.

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

LONG-TERM DEBT

At the end of the current year, the City had total bonds and certificates of obligation outstanding of \$32,008,234. Of this amount, \$11,935,000 was general obligation debt, \$1,260,000 was revenue bond debt, \$15,565,000 was certificates of obligation, and the remaining \$3,248,234 was a loan from the State Infrastructure Bank.

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

Current underlying ratings on debt issues are as follows:

	Moody's Investors Services	Standard and Poor's
Debt Type		
General obligation bonds	Aa3	AA
Revenue bonds	Aa3	AA

CITY OF SEABROOK, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City Council provided staff with their vision for the future of the City and specific policy guidance with which to propose the fiscal year 2024 budget. The City's general fund revenue is principally made up of property taxes, sales taxes, and franchise fees. The revenue projections for the budget are based on historical data and estimates from the finance department and individual department heads, but they have been projected conservatively.

City Council approved a general fund budget of \$13.4 million for the 2024 fiscal year. The 2024 budget incorporated a tax rate of \$0.457755 per \$100 of valuation, which was approximately a 3.9% decrease from the prior year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Michael Gibbs, Director of Finance, City Hall, 1700 First Street, Seabrook, TX, 77586; telephone (281) 291-5677; or for general City information, visit the City's website at www.seabrooktx.gov.

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BASIC FINANCIAL STATEMENTS

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CITY OF SEABROOK, TEXAS

STATEMENT OF NET POSITION

September 30, 2023

	Primary Government		
	Governmental	Business-Type	Component
	Activities	Activities	Unit
			Total
<u>Assets</u>			
Cash and cash equivalents	\$ 24,418,599	\$ 5,077,167	\$ 29,495,766
Receivables, net of allowances	1,456,136	6,393,851	7,849,987
Lease Receivable	291,954	-	291,954
Due from primary government	-	-	-
Prepays and other assets	79,060	240	79,300
Restricted assets:			
Temporarily restricted cash	-	5,249,188	5,249,188
and cash equivalents	-	-	-
	26,245,749	16,720,446	42,966,195
Capital assets:			
Nondepreciable capital assets	15,058,268	42,042,580	57,100,848
Depreciable capital assets, net	29,279,260	18,292,102	47,571,362
	44,337,528	60,334,682	104,672,210
Total Assets	70,583,277	77,055,128	147,638,405
<u>Deferred Outflows of Resources</u>			
Deferred charge on refunding	103,416	8,338	111,754
Deferred outflows - pensions	3,728,773	504,599	4,233,372
Deferred outflows - OPEB	68,643	-	68,643
Total Deferred Outflows of Resources	3,900,832	512,937	4,413,769
<u>Liabilities</u>			
Accounts payable and accrued liabilities	1,018,638	3,504,225	4,522,863
Due to component unit	32,622	-	32,622
Unearned revenue	3,199,966	-	3,199,966
Accrued bond interest	37,823	106,916	144,739
Noncurrent liabilities:			
Portion due within one year	2,048,793	998,647	3,047,440
Portion due in more than one year	20,898,513	19,094,419	39,992,932
Total Liabilities	27,236,355	23,704,207	50,940,562
<u>Deferred Inflows of Resources</u>			
Deferred inflows - pensions	20,065	16,317	36,382
Deferred inflows - OPEB	141,579	-	141,579
Deferred inflows- leases	294,704	-	294,704
Total Deferred Inflows of Resources	456,348	16,317	472,665
<u>Net Position</u>			
Net investment in capital assets	31,557,834	41,427,075	72,984,909
Restricted for:			
Debt service	2,120,763	591,878	2,712,641
Public safety	2,057,348	-	2,057,348
Parks	257,656	-	257,656
Tourism	1,624,159	-	1,624,159
Governmental programming	175,139	-	175,139
Capital projects	-	4,289,660	4,289,660
Economic development	-	-	-
Unrestricted	8,998,507	7,538,928	16,537,435
Total Net Position	\$ 46,791,406	\$ 53,847,541	\$ 100,638,947

See Notes to Financial Statements.

CITY OF SEABROOK, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 4,517,144	\$ 699,114	\$ -	\$ -
Public safety	9,122,987	350,738	861,486	-
Public works	2,794,535	276,441	2,212	-
Economic development	476,929	-	-	-
Interest and fiscal agent fees	482,521	-	-	-
Total Governmental Activities	<u>17,394,116</u>	<u>1,326,293</u>	<u>863,698</u>	<u>-</u>
Business-Type Activities				
Utilities	<u>9,270,928</u>	<u>11,927,424</u>	<u>-</u>	<u>18,410,179</u>
Total Business-Type Activities	<u>9,270,928</u>	<u>11,927,424</u>	<u>-</u>	<u>18,410,179</u>
Total Primary Government	<u>\$ 26,665,044</u>	<u>\$ 13,253,717</u>	<u>\$ 863,698</u>	<u>\$ 18,410,179</u>
Component Unit				
Seabrook Economic Development Corp	\$ 754,827	\$ -	\$ -	\$ -
Total Component Unit	<u>\$ 754,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

Property taxes
Sales taxes
Franchise fees and local taxes
Other taxes
Investment revenue
Other revenues
Gain on sale of capital asset
Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

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Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (3,818,030)	\$ -	\$ (3,818,030)	\$ -
(7,910,763)	-	(7,910,763)	-
(2,515,882)	-	(2,515,882)	-
(476,929)	-	(476,929)	-
(482,521)	-	(482,521)	-
(15,204,125)	-	(15,204,125)	-
-	21,066,675	21,066,675	-
-	21,066,675	21,066,675	-
(15,204,125)	21,066,675	5,862,550	-
-	-	-	(754,827)
-	-	-	(754,827)
8,125,813	-	8,125,813	-
3,742,485	-	3,742,485	1,149,807
743,332	422,135	1,165,467	-
499,732	-	499,732	-
1,069,225	336,432	1,405,657	156,181
547,548	27,330	574,878	557
42,800	-	42,800	-
1,776,319	(1,776,319)	-	-
16,547,254	(990,422)	15,556,832	1,306,545
1,343,129	20,076,253	21,419,382	551,718
45,448,277	33,771,288	79,219,565	3,461,785
\$ 46,791,406	\$ 53,847,541	\$ 100,638,947	\$ 4,013,503

CITY OF SEABROOK, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2023

	General	Debt Service	Capital Projects	Nonmajor Governmental
<u>Assets</u>				
Cash and cash equivalents	\$ 9,213,018	\$ 2,130,514	\$ 6,950,566	\$ 3,872,084
Receivables, net	979,408	84,046	75,000	317,682
Lease receivable	291,954	-	-	-
Prepaid items	77,856	-	-	1,204
Total Assets	\$ 10,562,236	\$ 2,214,560	\$ 7,025,566	\$ 4,190,970
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 641,339	\$ 9,750	\$ 287,719	\$ 53,983
Deposits payable	-	-	-	300
Due to component unit	32,622	-	-	-
Due to others	25,547	-	-	-
Unearned revenue	103,844	-	3,094,212	1,910
Total Liabilities	803,352	9,750	3,381,931	56,193
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - EMS services	208,862	-	-	-
Unavailable revenue - property taxes	235,928	84,047	-	-
Deferred inflows- leases	294,704	-	-	-
Total Deferred Inflows of Resources	739,494	84,047	-	-
<u>Fund Balances</u>				
Nonspendable:				
Prepays	77,856	-	-	1,204
Restricted for:				
Debt service	-	2,120,763	-	-
Public safety	-	-	-	2,057,348
Parks	-	-	-	257,656
Tourism	-	-	-	1,624,159
Governmental programming	-	-	-	175,139
Capital projects	-	-	2,217,353	-
Committed for:				
Stabilization fund	895,366	-	-	-
Sound mitigation project	1,600,000	-	-	-
Assigned for:				
Capital projects	-	-	1,426,282	-
Animal control	-	-	-	19,271
Unassigned	6,446,168	-	-	-
Total Fund Balances	9,019,390	2,120,763	3,643,635	4,134,777
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,562,236	\$ 2,214,560	\$ 7,025,566	\$ 4,190,970

See Notes to Financial Statements.

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Total Funds

\$	22,166,182
	1,456,136
	291,954
	79,060
\$	23,993,332

\$	992,791
	300
	32,622
	25,547
	3,199,966
	4,251,226

	208,862
	319,975
	294,704
	823,541

79,060

2,120,763
2,057,348
257,656
1,624,159
175,139
2,217,353

895,366
1,600,000

1,426,282
19,271
6,446,168

18,918,565

\$	23,993,332
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CITY OF SEABROOK, TEXAS
RECONCILIATION OF THE GOVERNMENTAL
FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
September 30, 2023

Total fund balances - governmental funds	\$	18,918,565
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.

Capital assets, nondepreciable		15,058,268
Capital assets, net depreciable		28,391,225

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.

528,837

Internal service funds are used by management to charge the costs of certain capital assets and maintenance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.

Unrestricted net position		2,252,417
Net investment in capital assets		888,035

Some liabilities, including bonds payable, are not reported as liabilities in the governmental funds.

Accrued interest payable		(37,823)
Deferred charge on refunding		103,416
Deferred outflows - pensions		3,728,773
Deferred inflows - pensions		(20,065)
Deferred outflows - OPEB		68,643
Deferred inflows - OPEB		(141,579)
Noncurrent liabilities due in one year		(2,048,793)
Noncurrent liabilities due in more than one year		(20,898,513)

Net Position of Governmental Activities	\$	<u>46,791,406</u>
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See Notes to Financial Statements.

CITY OF SEABROOK, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>
<u>Revenues</u>				
Property taxes	\$ 6,044,300	\$ 2,040,850	\$ -	\$ -
Sales taxes	2,592,678	-	-	1,149,807
Franchise fees and local taxes	712,162	-	-	31,170
Other taxes	-	-	-	499,732
Licenses and permits	276,441	-	-	-
Fines and forfeitures	300,923	-	-	49,815
Charges for services	723,499	-	-	20,271
Intergovernmental	446,310	-	415,176	2,212
Investment revenue	431,267	139,932	277,030	144,605
Other revenue	290,753	-	74,999	181,796
Total Revenues	11,818,333	2,180,782	767,205	2,079,408
<u>Expenditures</u>				
Current:				
General government	3,982,219	-	-	29,731
Public safety	7,793,351	-	-	846,228
Public works	2,202,432	-	-	-
Economic development	-	-	-	471,075
Capital outlay	-	-	1,072,108	211,052
Debt service:				
Principal	-	1,566,749	-	-
Interest and fiscal agent fees	-	484,923	-	-
Total Expenditures	13,978,002	2,051,672	1,072,108	1,558,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,159,669)	129,110	(304,903)	521,322
<u>Other Financing Sources (Uses)</u>				
Refunding bonds issued	-	-	-	-
Bonds issued	-	-	-	-
Premium on refunding bonds	-	-	-	-
Premium on bonds	-	-	-	-
Payment to refunded bonds				
escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	5,543,541	-	-	-
Transfers (out)	(292,000)	-	(3,767,222)	(193,671)
Total Other Financing Sources (Uses)	5,251,541	-	(3,767,222)	(193,671)
Net Change in Fund Balances	3,091,872	129,110	(4,072,125)	327,651
Beginning fund balances	5,927,518	1,991,653	7,715,760	3,807,126
Ending Fund Balances	\$ 9,019,390	\$ 2,120,763	\$ 3,643,635	\$ 4,134,777

See Notes to Financial Statements.

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Total Funds	
\$	8,085,150
	3,742,485
	743,332
	499,732
	276,441
	350,738
	743,770
	863,698
	992,834
	547,548
	<u>16,845,728</u>
	4,011,950
	8,639,579
	2,202,432
	471,075
	1,283,160
	1,566,749
	484,923
	<u>18,659,868</u>
	<u>(1,814,140)</u>
	-
	-
	-
	-
	-
	-
	5,543,541
	<u>(4,252,893)</u>
	<u>1,290,648</u>
	(523,492)
	<u>19,442,057</u>
\$	<u><u>18,918,565</u></u>

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CITY OF SEABROOK, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net changes in fund balances - total governmental funds \$ (523,492)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,978,169
Depreciation expense	(1,768,712)

The issuance of long-term debt (e.g., bonds, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal payments	1,566,749
Amortization of premium	39,511
Amortization of deferred charges	(37,109)

Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the funds.

Property tax	40,663
EMS services	(44,656)

Governmental funds report the payment of pension contributions as an expenditure; whereas, these payments are treated as reduction in the net pension liability/(asset) on the Statement of Activities.

Compensated absences	(95,490)
Net pension liability	(4,956,743)
Total OPEB liability	129,698
Change in deferred outflows - pensions	2,273,362
Change in deferred inflows - pensions	2,229,140
Change in deferred outflows - OPEB	(20,662)
Change in deferred inflows - OPEB	(127,629)

An internal service fund is used by management to charge the costs of certain capital assets and maintenance to individual funds. The net revenue (expense) is reported with governmental activities.

	660,330
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Change in Net Position of Governmental Activities	\$ 1,343,129
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See Notes to Financial Statements.

CITY OF SEABROOK, TEXAS

STATEMENT OF NET POSITION (Page 1 of 2)

PROPRIETARY FUNDS

September 30, 2023

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Utility Enterprise</u>	<u>Internal Service</u>
<u>Assets</u>		
Current assets		
Cash and cash equivalents	\$ 5,077,167	\$ 2,252,417
Accounts receivable (net of allowance for uncollectibles)	6,393,851	-
Restricted cash and cash equivalents		
Capital projects - impact fees	4,570,518	-
Capital projects - bond proceeds	86,792	-
Debt service	591,878	-
Prepaid expense	240	-
Total Current Assets	<u>16,720,446</u>	<u>2,252,417</u>
Noncurrent assets		
Capital assets:		
Land	1,605,575	-
Buildings	3,424,368	-
Infrastructure	25,305,925	-
Equipment	3,829,552	1,604,458
Construction in progress	40,437,005	-
Less accumulated depreciation	<u>(14,267,743)</u>	<u>(716,423)</u>
Total Capital Assets (Net)	<u>60,334,682</u>	<u>888,035</u>
Total Noncurrent Assets	<u>60,334,682</u>	<u>888,035</u>
Total Assets	<u>\$ 77,055,128</u>	<u>\$ 3,140,452</u>
<u>Deferred Outflows of Resources</u>		
Deferred charge on refunding	8,338	-
Deferred outflows - pensions	504,599	-
Total Deferred Outflows of Resources	<u>512,937</u>	<u>-</u>

CITY OF SEABROOK, TEXAS
STATEMENT OF NET POSITION (Page 2 of 2)
PROPRIETARY FUNDS
September 30, 2023

	Business-Type Activities	Governmental Activities
	Utility Enterprise	Internal Service
<u>Liabilities</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 2,789,606	\$ -
Accrued interest payable	106,916	-
Customer deposits	714,619	-
Bonds payable - current	755,783	-
Note payable - current	172,735	-
Compensated absences- current	70,129	-
Total Current Liabilities	4,609,788	-
Noncurrent liabilities		
Bonds payable - noncurrent (net of premiums and discounts)	14,998,720	-
Note payable - noncurrent	3,075,499	-
Net pension liability	1,011,631	-
Compensated absences- noncurrent	8,569	-
Total Noncurrent Liabilities	19,094,419	-
Total Liabilities	23,704,207	-
<u>Deferred Inflows of Resources</u>		
Deferred inflows - pensions	16,317	-
Total Deferred Inflows of Resources	16,317	-
<u>Net Position</u>		
Net investment in capital assets	41,427,075	888,035
Restricted for:		
Capital projects - impact fees	4,289,660	-
Debt service	591,878	-
Unrestricted	7,538,928	2,252,417
Total Net Position	<u>\$ 53,847,541</u>	<u>\$ 3,140,452</u>

See Notes to Financial Statements.

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CITY OF SEABROOK, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-Type Activities	Governmental Activities
	Utility Enterprise	Internal Service
<u>Operating Revenues</u>		
Water service	\$ 5,092,437	\$ -
Sewer service	3,986,644	-
Sanitation service	2,848,343	-
Franchise fees	422,135	-
Service fees	-	255,027
Other revenue	27,330	-
Total Operating Revenues	12,376,889	255,027
<u>Operating Expenses</u>		
Personnel services	1,395,457	-
Supplies and materials	57,491	-
Contractual services	5,959,648	-
Repairs and maintenance	504,390	-
Depreciation	790,397	199,559
Total Operating Expenses	8,707,383	199,559
Operating Income	3,669,506	55,468
<u>Nonoperating Revenues (Expenses)</u>		
Gain on sale of capital assets	-	42,800
Intergovernmental revenue	18,410,179	-
Investment revenue	336,432	76,391
Interest expense and fiscal charges	(563,545)	-
Total Nonoperating Revenues (Expenses)	18,183,066	119,191
Income Before Contributions and Transfers	21,852,572	174,659
<u>Contributions and Transfers</u>		
Transfers in	-	485,671
Transfers (out)	(1,776,319)	-
Total Contributions and Transfers	(1,776,319)	485,671
Change in Net Position	20,076,253	660,330
Beginning net position	33,771,288	2,480,122
Ending Net Position	\$ 53,847,541	\$ 3,140,452

See Notes to Financial Statements.

CITY OF SEABROOK, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended September 30, 2023

	Business-Type Activities	Governmental Activities
	Utility Enterprise	Internal Service
<u>Cash Flows from Operating Activities</u>		
Receipts from customers and users	\$ 13,241,582	\$ 255,027
Payments to suppliers	(6,250,939)	(317,381)
Payments to employees	(1,347,699)	-
Net Cash Provided (Used) By Operating Activities	5,642,944	(62,354)
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from other funds	-	485,671
Transfers (to) other funds	(1,776,319)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(1,776,319)	485,671
<u>Cash Flows from Capital and Related Financing Activities</u>		
Acquisition and construction of capital assets	(19,014,544)	(28,399)
Grants	18,410,179	-
Proceeds from sale of capital assets	-	42,800
Interest and fiscal charges	(653,343)	-
Principal paid on capital debt	(895,711)	-
Impact fees	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,153,419)	14,401
<u>Cash Flows from Investing Activities</u>		
Interest on investments	336,432	76,391
Net Cash Provided by Investing Activities	336,432	76,391
Net Increase in Cash and Cash Equivalents	2,049,638	514,109
Cash and cash equivalents, beginning of year	8,276,717	1,738,308
Ending Cash and Cash Equivalents	\$ 10,326,355	\$ 2,252,417
Ending Cash and Cash Equivalents:		
Unrestricted cash and cash equivalents	\$ 5,077,167	\$ 2,252,417
Restricted cash and cash equivalents	5,249,188	-
Ending Cash and Cash Equivalents	\$ 10,326,355	\$ 2,252,417

CITY OF SEABROOK, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 2 of 2)
For the Year Ended September 30, 2023

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Utility Enterprise</u>	<u>Internal Service</u>
Reconciliation of Operating Income (Loss)		
to Net Cash Provided (Used) by Operating Activities		
Operating income	\$ 3,669,506	\$ 55,468
Adjustments to reconcile operating income		
to net cash provided (used) by operating activities:		
Depreciation	790,397	199,559
Changes in Operating Assets and Liabilities:		
(Increase) Decrease in Assets:		
Accounts receivable	864,693	-
Prepays	170	-
Deferred outflows - pensions	(311,533)	-
Increase (Decrease) in Liabilities:		
Accounts payable and accrued liabilities	266,231	(317,381)
Accrued interest payable	(4,343)	-
Unearned revenue	(107)	-
Compensated absences	(14,387)	-
Customer deposits	8,532	-
Net pension liability	679,253	-
Deferred inflows - pensions	(305,468)	-
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 5,642,944</u></u>	<u><u>\$ (62,354)</u></u>
Noncash investing, capital, and financing activities:		
Contributions of capital assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to Financial Statements.

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CITY OF SEABROOK, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Seabrook, Texas (the “City”) was incorporated on October 14, 1961 and adopted the “Home Rule Charter” on August 11, 1979, pursuant to the laws of the State of Texas (the “State”) which provide for a Council-Manager form of government.

The City Council is the principal legislative body of the City. The City Manager is appointed by a majority vote of the City Council and is responsible to the City Council for the administration of all the affairs of the City. The City Manager is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: public safety to include police and fire services; public works to include municipal court, drainage, building and code inspection, planning, engineering, street repair and maintenance, park maintenance, and recreational activities for citizens; economic development; and general administrative services.

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

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

Discretely Presented Component Unit

Seabrook Economic Development Corporation

Seabrook Economic Development Corporation (SEDC) has been included in the reporting entity as a discretely presented component unit. The SEDC was created by the City under the Texas Development Corporation Act of 1979 for the purpose of promoting, assisting, and enhancing economic and development activities on behalf of the City. The Board of Directors (the “Board”) is appointed by, and serves at the discretion of, the City Council. The SEDC’s Board is comprised of the Mayor, a City Council member, and five members who are not employees or City officials, all of whom are appointed by City Council. City Council approval is required for annual budgets

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

and bonded debt issuance. In the event of dissolution, net position of the SEDC shall be conveyed to the City. The operations of the SEDC are presented as a governmental fund type. Separate financial statements of the SEDC may be obtained from the finance department of the City.

Blended Component Unit

Crime Control and Prevention District

The Seabrook Crime Control and Prevention District (the “District”) has been included in the reporting entity as a blended component unit. The District was created by the City under the authority granted by Chapter 363 of the Texas Local Government Code and Section 323.105 of the Texas Tax Code for the purpose of strengthening and enhancing crime control activities of the City. Management of the City has operational responsibility for the component unit. The District provides services exclusively to the City.

An election was held on May 7, 2005 approving the creation of the District and the collection of a one-half cent sales tax to fund its operations, effective on October 1, 2005.

The Board of Directors (the “Board”) is substantively the same as City Council. Their respective positions on the Board will be held until their City Council seat is vacated, at which time the incoming elected member of City Council will fill the position on the Board. The District was to remain in existence for a period of five years and may then be extended upon approval by the voters. On May 8, 2010, voters approved the renewal of the District for a period of 20 years. In the event of dissolution, net position of the District shall be conveyed to the City.

The District is reported as a special revenue fund and does not issue separate financial statements.

B. Government-Wide Financial Statements

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

C. Basis of Presentation – Government-Wide Financial Statements

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

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

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

D. Basis of Presentation – Fund Financial Statements

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

The City reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and reported in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, and public works. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on all long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The special revenue funds are considered nonmajor funds for reporting purposes.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition of capital facilities and other capital assets. The capital projects fund is considered a major fund for reporting purposes.

The City reports the following proprietary fund:

The *enterprise fund* is used to account for the operations that provide water and wastewater collection and the construction of related facilities. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The acquisition, maintenance, and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), and other City funds.

Additionally, the City reports the following fund type:

The *internal service fund* accounts for fleet management provided to other departments on a cost-reimbursement basis.

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

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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

E. Measurement Focus and Basis of Accounting

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

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

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

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

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

1. Cash and Cash Equivalents

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

The City maintains pooled cash and investment accounts. Each fund whose monies are deposited in the pooled cash and investment accounts has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents."

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest-earning contracts, such as certificates of deposit, are reported at cost.

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

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	50 years
Machinery and equipment	5 to 25 years
Water and sewer system	40 to 50 years
Infrastructure	10 to 50 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred inflows related to leases are amortized over the terms of the leases.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and emergency medical services (EMS). These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

7. Compensated Employee Absences

Employees earn vacation based on years of service with the City. Amounts accumulated may be paid to employees upon termination of employment or during employment. Employees must take vacation within 12 months after earning it. Vacation not taken within 12 months after earning may be accumulated from one year to the next, not to exceed 240 hours.

Sick leave and long-term disability are not accrued but recognized when paid, since no liability exists upon termination of employment, with the exception of Civil Service employees. Civil Service personnel are compensated for accrued sick leave for up to 90 days upon termination of employment.

The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

8. Long-Term Obligations

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

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

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

9. Leases

The City is a lessor for a lease of a tower license. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of the lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

10. Subscription-Based Information Technology Arrangements

The City has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The City would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the government-wide financial statements. The City’s SBITAs are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

11. Net Position Flow Assumption

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

12. Fund Balance Flow Assumptions

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

13. Fund Balance Policies

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

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

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

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

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

The City strives to maintain an unassigned fund balance equivalent to 25 percent of budgeted expenditures, based on current year expenditures. The purpose of the unassigned fund balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens. Should unassigned fund balance fall below the goal or have a deficiency, the City will seek to adjust budget resources in the subsequent fiscal years to restore the balance.

The City approved an ordinance to establish a stabilization fund to supplement the budget and to compensate for the potential loss of revenue caused by the future construction on State Highway (SH) 146. The stabilization fund will be used to afford the City one budget year to assess the impact of SH 146 expansion and construction, allowing the City to adjust services, personnel, and operations to cover any operating deficit due to business and/or property losses. It is the City's policy that City Council may commit fund balance for this purpose since this potential revenue shortfall is outside the normal course of the City's operations.

14. Estimates

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

15. Pensions

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

16. Other Postemployment Benefits

The City participates in a defined benefit group-term life insurance plan administered by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the City's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except the capital projects fund, which adopts a project length budget. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the charter in the approved budget is the department level. The City Manager may transfer appropriations within a department without seeking the approval of City Council. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended September 30, 2023. All special revenue funds have adopted budgets.

Expenditures exceeded appropriations at the legal level of control in the general fund for the nondepartmental function by \$157,403 and the animal control function by \$8,765 for fiscal year 2023. Expenditures also exceeded appropriations in the debt service fund for the interest and fiscal agent fees function by \$1,791 for fiscal year 2023. Expenditures also exceeded appropriations in the public safety programs fund for the public safety function by \$66,148 for fiscal year 2023. Expenditures also exceeded appropriations in the park improvement fees fund for the capital outlay function by \$134,942 for fiscal year 2023.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2023, the City had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
TexPool	\$ 35,995,608	0.07
Total	\$ 35,995,608	
Portfolio weighted average maturity		0.07

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

Credit risk. The City's investment policy limits investments in public fund investment pools rated as to investment quality not less than "A" or "AAAm," or an equivalent rating by at least one nationally recognized rating service. Investments in SEC-registered and regulated money market mutual funds must have an investment quality not less than "AAA-," or an equivalent rating by at least one nationally recognized rating service. As of September 30, 2023, the City's investment in TexPool was rated "AAAm" by Standard & Poor's.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2023, bank balances exceeded fair market values of pledged securities and FDIC coverage by 1.3 million, this appears to be due to a significant deposit of 1.5 million and an outstanding wire transfer for 1.2 million which cleared on October 2, 2023 at which then the City was fully collateralized.

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

TexPool

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

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the general fund, the debt service fund, the nonmajor governmental funds in the aggregate, and the component unit, including the applicable allowances for uncollectible accounts.

	General	Debt Service	Capital Projects	Nonmajor	Component Unit
Property taxes	\$ 393,400	\$ 152,505	\$ -	\$ -	\$ -
Sales taxes	420,445	-	-	187,544	199,386
Ambulance fees	596,833	-	-	-	-
Franchise fees	2,423	-	-	7,622	-
Other taxes	-	-	-	113,586	-
Other receivables	110,254	-	75,000	8,930	-
Less allowance	(543,947)	(68,459)	-	-	-
	<u>\$ 979,408</u>	<u>\$ 84,046</u>	<u>\$ 75,000</u>	<u>\$ 317,682</u>	<u>\$ 199,386</u>

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue reported in the governmental funds were as follows:

	Unavailable
Delinquent property taxes receivable - general fund	\$ 235,928
Delinquent property taxes receivable - debt service fund	84,047
Delinquent emergency medical services receivable	208,862
Total	<u>\$ 528,837</u>

C. Lease Receivable

The City has entered into a lease agreement related to the lease of certain areas of the Crown Castle tower license agreement. The lease spans 12 years, and the City will receive yearly payments of \$29,470 plus interest for the leases. The City recognized \$29,470 in lease revenue during the current fiscal year related to these leases. As of September 30, 2023, the City's receivable for lease payments was \$291,954. Also, the City has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of September 30, 2023, the balance of the deferred inflow of resources was \$294,704.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

The remaining principal and interest payments from the lease and amortization of the deferred inflows are as follows:

Fiscal Year Ending	Lease Receipts			Amortization of Deferred Inflows
	Principal	Interest	Total	
2024	\$ 21,373	\$ 10,866	\$ 32,239	\$ 29,470
2025	23,106	10,101	33,207	29,470
2026	24,929	9,274	34,203	29,470
2027	26,848	8,381	35,229	29,470
2028	28,866	7,420	36,286	29,470
2029-2033	166,832	20,022	186,854	147,354
Total	\$ 291,954	\$ 66,064	\$ 358,018	\$ 294,704

D. Capital Assets

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

	Beginning Balance	Increases	(Decreases)/ Reclassifications	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 14,848,184	\$ -	\$ -	\$ 14,848,184
Construction in progress	2,341,044	74,067	(2,205,027)	210,084
Total capital assets not being depreciated	17,189,228	74,067	(2,205,027)	15,058,268
Other capital assets:				
Infrastructure	25,711,134	3,007,432	-	28,718,566
Buildings and improvements	19,450,222	170,738	-	19,620,960
Machinery and equipment	10,546,561	959,358	(31,268)	11,474,651
Total other capital assets	55,707,917	4,137,528	(31,268)	59,814,177
Less accumulated depreciation for:				
Infrastructure	(13,496,245)	(501,786)	-	(13,998,031)
Buildings and improvements	(7,081,229)	(721,457)	-	(7,802,686)
Machinery and equipment	(8,020,440)	(745,028)	31,268	(8,734,200)
Total accumulated depreciation	(28,597,914)	(1,968,271)	31,268	(30,534,917)
Other capital assets, net	27,110,003	2,169,257	-	29,279,260
Governmental Activities Capital Assets, Net	\$ 44,299,231	\$ 2,243,324	\$ (2,205,027)	44,337,528
			Plus deferred loss on refunding	103,416
			Plus unspent bond proceeds	2,217,353
			Less associated debt	(15,100,463)
			Net Investment in Capital Assets	\$ 31,557,834

Depreciation was charged to governmental functions as follows:

General government	\$ 473,611
Public safety	686,447
Public works	808,213
Total Governmental Activities Depreciation Expense	\$ 1,968,271

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Construction in progress and remaining commitments under related construction contracts for governmental activities at year end are as follows:

<u>Project Description</u>	<u>Authorized Contract</u>	<u>Contract Expenditures</u>	<u>Remaining Contract</u>
Department of Transportation weigh station	\$ 326,294	\$ 6,641	\$ 319,653
Pine Gully Pier Rebuild	188,218	176,838	11,380
Council AV System	113,157	26,605	86,552
	<u>\$ 627,669</u>	<u>\$ 210,084</u>	<u>\$ 417,585</u>

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)/ Reclassifications</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,605,575	\$ -	\$ -	\$ 1,605,575
Construction in progress	24,771,315	18,649,254	(2,983,564)	40,437,005
Total capital assets not being depreciated	<u>26,376,890</u>	<u>18,649,254</u>	<u>(2,983,564)</u>	<u>42,042,580</u>
Other capital assets:				
Water and sewer system	22,223,582	3,082,343	-	25,305,925
Buildings and improvements	3,359,751	64,617	-	3,424,368
Machinery and equipment	3,678,752	201,895	(51,095)	3,829,552
Total other capital assets	<u>29,262,085</u>	<u>3,348,855</u>	<u>(51,095)</u>	<u>32,559,845</u>
Less accumulated depreciation for:				
Water and sewer system	(8,806,283)	(548,658)	-	(9,354,941)
Buildings and improvements	(2,290,517)	(68,529)	-	(2,359,046)
Machinery and equipment	(2,431,640)	(173,211)	51,095	(2,553,756)
Total accumulated depreciation	<u>(13,528,440)</u>	<u>(790,398)</u>	<u>51,095</u>	<u>(14,267,743)</u>
Other capital assets, net	15,733,645	2,558,457	-	18,292,102
Business-Type Activities Capital Assets, Net	<u>\$ 42,110,535</u>	<u>\$ 21,207,711</u>	<u>\$ (2,983,564)</u>	<u>60,334,682</u>
			Plus unspent bond proceeds	86,792
			Plus deferred loss on refunding	8,338
			Less associated debt	(19,002,737)
			Net Investment in Capital Assets	<u>\$ 41,427,075</u>

Depreciation was charged to business-type functions as follows:

Water and sewer	\$ 790,398
Total Business-Type Activities Depreciation Expense	<u>\$ 790,398</u>

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Construction in progress and remaining commitments under related construction contracts for proprietary fund projects at year end are as follows:

Project Description	Authorized Contract	Contract Expenditures	Remaining Contract
Pine Gully treatment plant Phase 1	\$ 4,082,317	\$ 4,001,877	\$ 80,440
Pine Gully treatment plant Phase 2	37,920,840	31,593,429	6,327,411
SH 146 utility relocation	4,100,971	4,127,926	(26,955)
Chloramine conversion	234,244	197,432	36,812
Taylor Lake Wolf Lodge	2,873,574	393,850	2,479,724
Smart Meter install	130,475	108,550	21,925
Red Oak Acres	189,208	13,941	175,267
	<u>\$ 49,531,629</u>	<u>\$ 40,437,005</u>	<u>\$ 9,094,624</u>

E. Long-Term Debt

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

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Direct borrowings/placements:					
General obligation bonds	\$ 6,520,000	\$ -	\$ (1,220,000)	\$ 5,300,000	\$ 1,250,000
Certificates of obligation	345,000	-	(70,000)	275,000	70,000
Bonds, notes, and other payables:					
Certificates of obligation	2,646,406	-	(11,749)	2,634,657	13,217
General obligation bonds	6,600,000	-	(265,000)	6,335,000	275,000
Deferred amounts:					
For issuance discounts/premiums	595,317	-	(39,511)	555,806	-
	<u>16,706,723</u>	<u>-</u>	<u>(1,606,260)</u>	<u>15,100,463</u>	<u>* 1,608,217</u>
Other liabilities:					
Net pension liability	1,339,607	4,956,743	-	6,296,350	-
Total OPEB liability	434,494	-	(129,698)	304,796	3,463
Compensated absences	1,150,207	421,853	(326,363)	1,245,697	437,113
Total Governmental Activities	<u>\$ 19,631,031</u>	<u>\$ 5,378,596</u>	<u>\$ (2,062,321)</u>	<u>\$ 22,947,306</u>	<u>\$ 2,048,793</u>

Long-term debt due in more than one year \$ 20,898,513

***Debt associated with governmental activities capital assets** \$ 15,100,463

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Direct borrowings/placements:					
Note - State loan	\$ 3,415,694	\$ -	\$ (167,460)	\$ 3,248,234	\$ 172,735
Revenue bonds	1,465,000	-	(205,000)	1,260,000	214,000
General obligation bonds	445,000	-	(145,000)	300,000	150,000
Certificates of obligation	1,590,000	-	(160,000)	1,430,000	165,000
Bonds, notes, and other payables:					
Certificates of obligation	11,443,594	-	(218,251)	11,225,343	226,783
Deferred amounts:					
For issuance discounts/premiums	1,633,127	-	(93,967)	1,539,160	-
	<u>19,992,415</u>	<u>-</u>	<u>(989,678)</u>	<u>19,002,737</u>	<u>* 928,518</u>
Other liabilities:					
Net pension liability	332,378	679,253	-	1,011,631	-
Compensated absences	93,088	56,928	(71,318)	78,698	70,129
	<u>-</u>				
Total Business-Type Activities	<u>\$ 20,417,881</u>	<u>\$ 736,181</u>	<u>\$ (1,060,996)</u>	<u>\$ 20,093,066</u>	<u>\$ 998,647</u>
				<u>Long-term debt due in more than one year</u>	<u>\$ 19,094,419</u>
				<u>*Debt associated with business-type activities capital assets</u>	<u>\$ 19,002,737</u>

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

The City's long-term debt includes all outstanding bonded debt secured by the full faith and credit of the City. The bonds are certificates of obligation and general obligation bonds that are secured by the full faith and credit of the City and are paid from taxes levied on all taxable property located within the City.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

The following is a summary of the terms of general obligation bonds, certificates of obligation, revenue bonds, and a loan outstanding as of September 30, 2023:

Description	Interest Rates	Balance
<u>Governmental Activities</u>		
General Obligation Bonds		
Series 2003	4.40%	\$ 755,000
Series 2013 refunding	1.86%	1,000,000
Series 2015	2.00-3.25%	6,335,000
Series 2017 refunding	1.96%	3,545,000
Total General Obligation Bonds		11,635,000
Certificates of Obligation		
Series 2010	3.642%	275,000
Series 2020	2.00-4.00%	2,634,657
Total Certificates of Obligation		2,909,657
Total Governmental Activities Long-Term Debt		\$ 14,544,657
<u>Business-Type Activities</u>		
General Obligation Bonds		
Series 2013 refunding	1.86%	\$ 300,000
Total General Obligation Bonds		300,000
Certificates of Obligation		
Series 2016	2.13%	1,430,000
Series 2016A	2.00%	4,890,000
Series 2020	2.00-4.00%	6,335,343
Total Certificates of Obligation		12,655,343
Revenue Bonds		
Series 2003 refunding	4.45%	300,000
Series 2008	4.12%	960,000
Total Revenue Bonds		1,260,000
State Loan		
State Infrastructure Bank Loan 2018	3.15%	3,248,234
Total State Loan		3,248,234
Total Business-Type Activities Long-Term Debt		\$ 17,463,577

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Annual debt service requirements to retire outstanding obligations and direct borrowings are as follows:

Fiscal Year Ending	Governmental Activities		Governmental Activities		Business-Type Activities		Business-Type Activities	
	Direct Borrowings/Placement		Governmental Activities		Direct Borrowings/Placement		Business-Type Activities	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,320,000	\$ 131,318	\$ 288,217	\$ 299,320	\$ 701,735	\$ 188,540	\$ 226,783	\$ 442,592
2025	1,355,000	95,735	296,749	292,182	723,176	167,412	228,251	436,106
2026	1,435,000	59,111	263,217	283,396	760,788	145,520	236,783	429,541
2027	1,465,000	29,807	268,217	275,632	783,578	119,350	246,783	420,705
2028	-	-	856,826	267,717	375,549	92,293	638,174	411,470
2029-2033	-	-	4,727,803	892,225	1,639,118	308,411	3,577,197	1,729,499
2034-2038	-	-	1,841,267	233,059	1,254,290	101,225	3,973,733	1,057,925
2039-2042	-	-	427,361	25,671	-	-	2,097,639	148,329
Total	\$ 5,575,000	\$ 315,971	\$ 8,969,657	\$ 2,569,202	\$ 6,238,234	\$ 1,122,751	\$ 11,225,343	\$ 5,076,167

Federal Arbitrage

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

F. Interfund Transactions

The interfund balances as of year end were zero.

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

Transfer Out	Transfer In	Amounts
Capital projects	General	\$ 3,767,222
General	Internal service	292,000
Nonmajor governmental	Internal service	193,671
Utility	General	1,776,319
	Total	\$ 6,029,212

Transfers to the general fund from the capital project fund were subsidies for construction in progress expenditures. Other transfers between funds are utilized to move unrestricted fund revenues to finance various programs that must be accounted for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for grant programs and governmental expenditures.

G. Restricted Assets

The utility enterprise fund has restricted certain cash and investments for customer deposits and construction.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

IV. OTHER INFORMATION

A. Risk Management

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

The City also provides workers' compensation insurance through the TML Workers' Compensation Fund (the "Fund"). Workers' compensation premiums are subject to change when audited by the Fund. At September 30, 2023, the City believed the amounts paid on workers' compensation would not change significantly from the amounts recorded.

B. Contingent Liabilities

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

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

C. Pension Plan

Texas Municipal Retirement System

Plan Description

The City participates as one of 909 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the "TMRS Act") as an agent multiple-employer retirement system for municipal employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees (the "Board"); however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at tmrs.com.

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

Benefits Provided

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

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

At retirement, the member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits, with interest and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member deposits and interest.

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

	<u>2023</u>	<u>2022</u>
Employee deposit rate	7.00%	7.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20 100% Repeating	60/5, 0/20 100% Repeating
Updated service credit	Transfers	Transfers
Annuity increase (to retirees)	30% of CPI	30% of CPI

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	86
Inactive employees entitled to, but not yet receiving, benefits	56
Active employees	109
Total	<u><u>251</u></u>

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% percent of their annual gross earnings during the fiscal year. The contribution rates for the City were 15.62% and 16.11% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2023 were \$1,369,531, which are equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Actuarial Assumptions

The TPL in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-Distinct 2019 Municipal Retirees of Texas mortality tables. The rates for active members, healthy retirees, and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a four-year set-forward for males and a three-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied for males and females, respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. The assumptions were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The postretirement mortality assumption for the annuity purchase rates is based on the mortality experience investigation study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation, as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, TMRS' actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global public equity	35.0%	7.7%
Core fixed income	6.0%	4.9%
Non-core fixed income	20.0%	8.7%
Other public and private markets	12.0%	8.1%
Real estate	12.0%	5.8%
Hedge funds	5.0%	6.9%
Private equity	10.0%	11.8%
Total	100.0%	

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Discount Rate

The discount rate used to measure the TPL was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the TMRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 1,384,219	\$ -	\$ 1,384,219
Interest	2,943,902	-	2,943,902
Difference between expected and actual experience	53,414	-	53,414
Contributions - employer	-	1,258,793	(1,258,793)
Contributions - employee	-	564,329	(564,329)
Net investment income	-	(3,082,742)	3,082,742
Benefit payments, including refunds of employee contributions	(2,012,745)	(2,012,745)	-
Administrative expense	-	(26,692)	26,692
Other changes	-	31,851	(31,851)
Net Changes	2,368,790	(3,267,206)	5,635,996
Balance at December 31, 2021	43,927,624	42,255,639	1,671,985
Balance at December 31, 2022	\$ 46,296,414	\$ 38,988,433	\$ 7,307,981

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the City, calculated using the discount rate of 6.75%, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's Net Pension Liability	\$ 13,294,230	\$ 7,307,981	\$ 2,327,049

Pension Plan Fiduciary Net Position

Detailed information about the TMRS plan's fiduciary net position is available in the schedule of changes in Fiduciary Net Position, by participating City. That report may be obtained at www.tmrs.com.

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

For the fiscal year ended September 30, 2023, the City recognized net pension expense of \$1,885,555.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 483,617	\$ 36,382
Changes in actuarial assumptions	13,292	-
Difference between projected and actual investment earnings	2,675,356	-
Contributions subsequent to the measurement date	1,061,107	-
Total	\$ 4,233,372	\$ 36,382

\$1,061,107 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30:	Pension Expense
2024	\$ 300,204
2025	807,053
2026	834,763
2027	1,193,863
Thereafter	-
Total	\$ 3,135,883

D. Other Postemployment Benefits

TMRS – Supplemental Death Benefits Fund (SDBF)

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the SDBF. This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The SCBF's funding policy assures that adequate resources are available to meet all death benefit payments for the upcoming year. The SDBF is a pay-as-you-go fund, and any excess contributions are available for future SDBF benefits.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Participation in the SDBF as of December 31, 2022 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	59
Inactive employees entitled to, but not yet receiving, benefits	7
Active employees	109
Total	<u>175</u>

Total OPEB Liability

The City's total OPEB liability of \$301,333 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%*
Retirees' share of benefit-related costs	Zero
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement 68.
Mortality rates-service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates-disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

* The discount rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018. Due to the higher mortality rates associated with the global pandemic, the TMRS Board adopted changes to the assumptions and methodology used for calculating 2023 and 2024 rates as determined in the December 31, 2021 and December 31, 2022 actuarial valuations, respectively.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Changes for the year:	
Service cost	\$ 21,767
Interest	8,136
Differences between expected and actual experience	(3,128)
Changes of assumptions	(153,487)
Benefit payments*	(6,449)
	<u>Net Changes</u> (133,161)
Beginning balance	434,494
	<u>Ending Balance</u> \$ 301,333

* Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the City's yearly contributions for retirees.

The discount rate increased from 1.84% as of December 31, 2021 to 4.05% as of December 21, 2022. There were no other changes of assumption or other inputs that affected measurement of the total OPEB liability during the measurement period.

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate (3.05%)</u>	<u>Discount Rate (4.05%)</u>	<u>1% Increase in Discount Rate (5.05%)</u>
City's Total OPEB Liability	\$ 359,969	\$ 301,333	\$ 255,248

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of \$23,297. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in actuarial assumptions	\$ 61,728	\$ 133,949
Difference between expected and actual experience	328	7,630
Contributions subsequent to the measurement date	6,587	-
Total	<u>\$ 68,643</u>	<u>\$ 141,579</u>

\$6,587 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2024.

CITY OF SEABROOK, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended September 30:</u>	<u>OPEB Expense</u>
2024	\$ (8,433)
2025	(8,195)
2026	(12,137)
2027	(17,422)
2028	(23,555)
Thereafter	(9,781)
Total	<u>\$ (79,523)</u>

E. Tax Abatements and Economic Incentives

The City and the SEDC have authority under Texas Local Government Code, Chapters 380 and 505, to adopt programs that promote local economic development, spur economic improvement, stimulate commercial activity, generate additional sales tax, and enhance the property tax base of the City. These programs may abate or rebate property taxes and sales taxes that are paid by the recipient. The programs may also include incentive payments or reductions in fees that are not tied to taxes. Recipients may be eligible to receive economic assistance based on the employment impact, economic impact, or community impact of the project requesting assistance. Recipients receiving assistance generally commit to building or remodeling real property and related infrastructure, demolishing and redeveloping outdated properties, expanding operations, renewing facility leases, or bringing targeted businesses into the City. Agreements generally contain recapture provisions which mandate repayment or termination if recipients do not meet the required provisions of the economic incentives.

Programs may rebate a flat amount or percentage of property taxes or sales taxes that are received by the City or the SEDC. They may result in fee reductions such as utility charges or building inspection fees. Some agreements may take the form of one-time incentive payments to offset moving expenses, tenant finish-outs, demolition costs, infrastructure, or other expenses. As of fiscal year 2023, the SEDC has granted the following incentive agreements:

The SEDC agreed to rebate the amount of SEDC sales tax paid by Merloaded, LLC relating to a restaurant in an amount not to exceed \$40,000, or for a period of up to ten years, whichever occurs first. During fiscal year 2023, the SEDC rebated \$6,009 in sales taxes paid by Merloaded, LLC.

The SEDC agreed to rebate the amount of SEDC sales tax paid by Mario's Pizza relating to a restaurant in an amount not to exceed \$74,813, for a period of up to ten years after Mario's Pizza completes relocation. During fiscal year 2023, the SEDC rebated \$8,329 in sales taxes paid by Mario's Pizza.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 1 of 2)
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
Revenues					
Property taxes	\$ 6,329,470	\$ 6,329,470	\$ 6,044,300	\$ (285,170)	\$ 6,016,045
Sales taxes	2,422,110	2,422,110	2,592,678	170,568	2,418,302
Franchise fees	730,013	730,013	712,162	(17,851)	689,965
Licenses and permits	500,000	500,000	276,441	(223,559)	770,103
Fines and forfeitures	450,998	450,998	300,923	(150,075)	357,586
Charges for services	429,917	429,917	723,499	293,582	718,725
Intergovernmental	2,077,942	2,077,942	446,310	(1,631,632)	404,092
Investment revenue	174,470	174,470	391,610	217,140	68,933
Other revenue	513,710	513,710	290,753	(222,957)	216,054
Total Revenues	13,628,630	13,628,630	11,778,676	(1,849,954)	11,659,805
Expenditures					
General government:					
Legislative	389,743	390,758	382,173	8,585	281,581
Administrative	1,504,556	1,535,063	1,510,806	24,257	1,339,231
Information technology	813,680	813,680	521,845	291,835	424,801
Nondepartmental	549,734	720,204	877,607	(157,403) *	901,517
Community development	779,967	789,551	689,788	99,763	654,636
Total general government	4,037,680	4,249,256	3,982,219	267,037	3,601,766
Public safety:					
Public safety	6,575,474	6,760,793	6,609,632	151,161	5,939,993
Emergency management	191,033	191,033	131,197	59,836	180,505
Animal control	253,051	256,203	264,968	(8,765) *	212,065
DOT-CVE	382,157	382,157	269,899	112,258	307,847
Municipal court	573,248	573,248	517,655	55,593	498,722
Hurricane Harvey	-	-	-	-	10,791
Total public safety	7,974,963	8,163,434	7,793,351	370,083	7,149,923
Public works:					
Parks	999,299	1,001,270	949,822	51,448	977,776
Public works	1,165,550	1,779,651	1,252,610	527,041	964,242
Total public works	2,164,849	2,780,921	2,202,432	578,489	1,942,018
Total Expenditures	14,177,492	15,193,611	13,978,002	1,215,609	12,693,707
Excess (Deficiency) of Revenues Over (Under) Expenditures	(548,862)	(1,564,981)	(2,199,326)	(634,345)	(1,033,902)

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 2 of 2)
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
Other Financing Sources (Uses)					
Transfers in	\$ 2,406,781	\$ 2,698,781	\$ 5,543,541	\$ 2,844,760	\$ 2,243,294
Transfers (out)	(2,161,629)	(2,161,629)	(292,000)	1,869,629	(2,866,027)
Total Other Financing Sources	<u>245,152</u>	<u>537,152</u>	<u>5,251,541</u>	<u>4,714,389</u>	<u>(622,733)</u>
Net Change in Fund Balance	<u>\$ (303,710)</u>	<u>\$ (1,027,829)</u>	<u>3,052,215</u>	<u>\$ 4,080,044</u>	<u>\$ (1,656,635)</u>
Beginning fund balance			<u>5,071,809</u>		
Ending Fund Balance			<u><u>\$ 8,124,024</u></u>		

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. * Expenditures exceeded appropriations at the legal level of control.
3. Reconciliation of general fund balance to fund financial statements:

Net effect of subfunds within the general fund without appropriated budgets	895,366
	<u>\$ 9,019,390</u>

CITY OF SEABROOK, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2023

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 868,525	\$ 848,138	\$ 969,041	\$ 1,025,430
Interest (on the total pension liability)	2,004,153	2,088,380	2,164,619	2,286,065
Difference between expected and actual experience	(201,421)	189,720	475,863	(97,278)
Change in assumptions	-	570,417	-	-
Benefit payments, including refunds of employee contributions	(1,487,513)	(1,428,117)	(1,617,253)	(2,059,777)
Net Change in Total Pension Liability	1,183,744	2,268,538	1,992,270	1,154,440
Beginning total pension liability	28,940,249	30,123,993	32,392,531	34,384,801
Ending Total Pension Liability	<u>\$ 30,123,993</u>	<u>\$ 32,392,531</u>	<u>\$ 34,384,801</u>	<u>\$ 35,539,241</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 807,068	\$ 759,316	\$ 807,730	\$ 954,625
Contributions - employee	413,007	379,116	412,107	434,767
Net investment income	1,513,501	40,850	1,852,069	3,996,792
Benefit payments, including refunds of employee contributions	(1,487,513)	(1,428,117)	(1,617,253)	(2,059,777)
Administrative expense	(15,799)	(24,879)	(20,918)	(20,714)
Other	(1,299)	(1,229)	(1,127)	(1,050)
Net Change in Plan Fiduciary Net Position	1,228,965	(274,943)	1,432,608	3,304,643
Beginning plan fiduciary net position	26,452,831	27,681,796	27,406,853	28,839,461
Ending Plan Fiduciary Net Position	<u>\$ 27,681,796</u>	<u>\$ 27,406,853</u>	<u>\$ 28,839,461</u>	<u>\$ 32,144,104</u>
Net Pension Liability	<u>\$ 2,442,197</u>	<u>\$ 4,985,678</u>	<u>\$ 5,545,340</u>	<u>\$ 3,395,137</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.89%	84.61%	83.87%	90.45%
Covered Payroll	\$ 5,413,615	\$ 5,415,949	\$ 5,887,247	\$ 6,210,964
Net Pension Liability as a Percentage of Covered Payroll	45.11%	92.06%	94.19%	54.66%

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

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Measurement Year*				
2018	2019	2020	2021	2022
\$ 1,039,984	\$ 1,154,034	\$ 1,305,168	\$ 1,326,064	\$ 1,384,219
2,378,239	2,495,569	2,629,179	2,753,205	2,943,902
136,392	181,638	(92,932)	735,786	53,414
-	121,784	-	-	-
(1,652,132)	(2,094,707)	(2,003,650)	(2,025,238)	(2,012,745)
1,902,483	1,858,318	1,837,765	2,789,817	2,368,790
35,539,241	37,441,724	39,300,042	41,137,807	43,927,624
<u>\$ 37,441,724</u>	<u>\$ 39,300,042</u>	<u>\$ 41,137,807</u>	<u>\$ 43,927,624</u>	<u>\$ 46,296,414</u>
\$ 1,001,258	\$ 1,081,777	\$ 1,222,777	\$ 1,265,378	\$ 1,258,793
439,538	486,348	539,007	552,899	564,329
(962,606)	4,782,392	2,668,641	4,897,752	(3,082,742)
(1,652,132)	(2,094,707)	(2,003,650)	(2,025,238)	(2,012,745)
(18,609)	(27,037)	(17,279)	(22,672)	(26,692)
(972)	(812)	(675)	154	31,851
(1,193,523)	4,227,962	2,408,822	4,668,274	(3,267,206)
32,144,104	30,950,581	35,178,543	37,587,365	42,255,639
<u>\$ 30,950,581</u>	<u>\$ 35,178,543</u>	<u>\$ 37,587,365</u>	<u>\$ 42,255,639</u>	<u>\$ 38,988,433</u>
<u>\$ 6,491,143</u>	<u>\$ 4,121,499</u>	<u>\$ 3,550,442</u>	<u>\$ 1,671,985</u>	<u>\$ 7,307,981</u>
82.66%	89.51%	91.37%	96.19%	84.21%
\$ 6,257,427	\$ 6,947,829	\$ 7,700,104	\$ 7,745,699	\$ 8,061,846
103.74%	59.32%	46.11%	21.59%	90.65%

CITY OF SEABROOK, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2023

	Fiscal Year			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 873,965	\$ 766,607	\$ 789,851	\$ 920,301
Contributions in relation to the actuarially determined contribution	(873,965)	(766,607)	(789,851)	(920,301)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,484,642	\$ 5,414,848	\$ 5,719,105	\$ 6,167,712
Contributions as a percentage of covered payroll	15.93%	14.16%	13.81%	14.92%

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years
Asset valuation method	10 year smoothed market; 12.0% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014 - December 31, 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

3. Other Information:

There were no benefit changes during the year.

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 976,004	\$ 1,046,439	\$ 1,244,320	\$ 1,243,032	\$ 1,247,906	\$ 1,369,531
(976,004)	(1,046,439)	(1,244,320)	(1,243,032)	(1,247,906)	(1,369,531)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,178,270	\$ 6,670,165	\$ 7,875,897	\$ 7,734,305	\$ 7,929,016	\$ 8,561,183
15.80%	15.69%	15.80%	16.07%	15.74%	16.00%

CITY OF SEABROOK, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM - SUPPLEMENTAL DEATH BENEFIT
For the Year Ended September 30, 2023

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
Service cost	\$ 9,316	\$ 10,638	\$ 10,422	\$ 15,400
Interest (on the total pension liability)	8,566	8,777	9,683	9,233
Difference between expected and actual experience	-	(1,835)	888	(6,221)
Change in assumptions	21,889	(19,676)	53,454	55,703
Benefit payments**	(1,863)	(1,877)	(2,084)	(2,310)
Net Change in Total OPEB Liability	37,908	(3,973)	72,363	71,805
Beginning total OPEB liability	222,888	260,796	256,823	329,186
Ending Total OPEB Liability	\$ 260,796	\$ 256,823	\$ 329,186	\$ 400,991
Covered Employee Payroll	\$ 6,210,964	\$ 6,257,427	\$ 6,947,829	\$ 7,700,104
Total OPEB Liability as a Percentage of Covered Employee Payroll	4.20%	4.10%	4.74%	5.21%

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

**Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement No. 68.

Mortality rates- service retirees 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

Mortality rates- disabled retirees 2019 Municipal Retirees of Texas Mortality Tables with a four-year setforward for males and a three-year set-forward for females. In addition, a 3.50% and 3.00% minimum motality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

3. Other Information:

There were no benefit changes during the year.

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Measurement Year*	
2021	2022
\$ 19,364	\$ 21,767
8,151	8,136
(1,652)	(3,128)
13,837	(153,487)
(6,197)	(6,449)
33,503	(133,161)
400,991	434,494
<u>\$ 434,494</u>	<u>\$ 301,333</u>
\$ 7,745,699	\$ 8,061,846
5.61%	3.74%

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***COMBINING STATEMENTS
AND SCHEDULES***

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CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>2022 Actual</u>
<u>Revenues</u>					
Property taxes	\$ 2,116,076	\$ 2,116,076	\$ 2,040,850	\$ (75,226)	\$ 2,069,233
Investment revenue	36,000	36,000	139,932	103,932	20,068
Total Revenues	<u>2,152,076</u>	<u>2,152,076</u>	<u>2,180,782</u>	<u>28,706</u>	<u>2,089,301</u>
<u>Expenditures</u>					
Debt service:					
Principal	1,566,749	1,566,749	1,566,749	-	1,526,749
Interest and fiscal agent fees	483,132	483,132	484,923	(1,791) *	514,056
Total Expenditures	<u>2,049,881</u>	<u>2,049,881</u>	<u>2,051,672</u>	<u>(1,791)</u>	<u>2,040,805</u>
Net Change in Fund Balance	<u>\$ 102,195</u>	<u>\$ 102,195</u>	<u>129,110</u>	<u>\$ 26,915</u>	<u>\$ 48,496</u>
Beginning fund balance			<u>1,991,653</u>		
Ending Fund Balance			<u>\$ 2,120,763</u>		

Notes to Supplementary Information:

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

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CITY OF SEABROOK, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specified purposes other than debt service or capital projects.

Hotel/Motel Occupancy Tax Fund

This fund is used to account for revenues generated from a hotel and motel occupancy tax and expenditures for improvements that serve the purpose of attracting visitors and tourists.

Municipal Court Programs Fund

This fund is used to account for municipal court revenue from court fines and fees that are legally restricted to be used for child safety, court security, judicial efficiency, and court technology programs.

Park Improvement Fees Fund

This fund is used to account for the collection of fees to be used for park improvement activities.

Crime Control and Prevention District Fund

This fund is used to account for revenues derived from a special sales tax collected and restricted to maintain and expand police department programs that will deliver a higher quality of service to Seabrook citizens while aiding in the prevention and control of crime.

Public Safety Programs Fund

This fund is used to account for expenditures for various public safety projects funded primarily through grants and contributions.

Cable PEG Fees Fund

This fund is used to account for cable fees collected to provide public, educational, and governmental (PEG) programming to its citizens.

Animal Control Fund

This fund is used to account for the operations of the City's animal control department and for the purchase and repair of equipment and facilities used in animal control.

CITY OF SEABROOK, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

Special Revenue Funds

Assets

	Hotel and Motel Occupancy Tax	Municipal Court Programs	Park Improvement Fees	Crime Control and Prevention District
Cash and cash equivalents	\$ 1,514,036	\$ 116,313	\$ 259,866	\$ 1,363,802
Receivables, net	113,586	-	-	187,544
Prepaid items	54	1,150	-	-
Total Assets	\$ 1,627,676	\$ 117,463	\$ 259,866	\$ 1,551,346

Liabilities and Fund Balances

Liabilities:				
Accounts payable and accrued liabilities	\$ 3,463	\$ -	\$ -	\$ 15,769
Deposits payable	-	-	300	-
Unearned revenue	-	-	1,910	-
Total Liabilities	3,463	-	2,210	15,769

Fund balances:

Nonspendable:				
Prepays	54	1,150	-	-
Restricted for:				
Public safety	-	116,313	-	1,535,577
Parks	-	-	257,656	-
Tourism	1,624,159	-	-	-
Governmental programming	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	1,624,213	117,463	257,656	1,535,577

Total Liabilities and Fund Balances	\$ 1,627,676	\$ 117,463	\$ 259,866	\$ 1,551,346
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Special Revenue Funds

Public Safety Programs	Cable PEG Fees	Animal Control	Total Nonmajor Governmental Funds
\$ 431,279	\$ 167,517	\$ 19,271	\$ 3,872,084
8,930	7,622	-	317,682
-	-	-	1,204
<u>\$ 440,209</u>	<u>\$ 175,139</u>	<u>\$ 19,271</u>	<u>\$ 4,190,970</u>
\$ 34,751	\$ -	\$ -	\$ 53,983
-	-	-	300
-	-	-	1,910
<u>34,751</u>	<u>-</u>	<u>-</u>	<u>56,193</u>
-	-	-	1,204
405,458	-	-	2,057,348
-	-	-	257,656
-	-	-	1,624,159
-	175,139	-	175,139
-	-	19,271	19,271
<u>405,458</u>	<u>175,139</u>	<u>19,271</u>	<u>4,134,777</u>
<u>\$ 440,209</u>	<u>\$ 175,139</u>	<u>\$ 19,271</u>	<u>\$ 4,190,970</u>

CITY OF SEABROOK, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

Special Revenue Funds

Revenues

	Hotel and Motel Occupancy Tax	Municipal Court Programs	Park Improvement Fees	Crime Control and Prevention District
Sales and use taxes	\$ -	\$ -	\$ -	\$ 1,149,807
Franchise fees	-	-	-	-
Hotel occupancy tax	499,732	-	-	-
Fines and forfeitures	-	24,489	-	-
Charges for services	-	-	20,271	-
Intergovernmental	-	-	-	-
Investment revenue	60,342	1,776	14,310	45,186
Other revenue	66,919	-	-	3,688
Total Revenues	626,993	26,265	34,581	1,198,681

Expenditures

Current:

General government	-	-	-	-
Public safety	-	11,500	-	748,580
Economic development	458,115	-	12,960	-
Capital outlay	-	-	134,942	-
Total Expenditures	458,115	11,500	147,902	748,580

**Excess (Deficiency) of Revenues
Over (Under) Expenditures**

168,878	14,765	(113,321)	450,101
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Other Financing Sources (Uses)

Transfers (out)	-	-	-	(193,671)
Total Other Financing Sources (Uses)	-	-	-	(193,671)

Net Change in Fund Balances

168,878	14,765	(113,321)	256,430
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Beginning fund balances

1,455,335	102,698	370,977	1,279,147
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Ending Fund Balances

\$ 1,624,213	\$ 117,463	\$ 257,656	\$ 1,535,577
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Special Revenue Funds

Public Safety Programs	Cable PEG Fees	Animal Control	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 1,149,807
-	31,170	-	31,170
-	-	-	499,732
25,326	-	-	49,815
-	-	-	20,271
2,212	-	-	2,212
15,944	6,871	176	144,605
111,189	-	-	181,796
154,671	38,041	176	2,079,408
-	29,731	-	29,731
86,148	-	-	846,228
-	-	-	471,075
76,110	-	-	211,052
162,258	29,731	-	1,558,086
(7,587)	8,310	176	521,322
-	-	-	(193,671)
-	-	-	(193,671)
(7,587)	8,310	176	327,651
413,045	166,829	19,095	3,807,126
\$ 405,458	\$ 175,139	\$ 19,271	\$ 4,134,777

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL AND MOTEL OCCUPANCY TAX FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
<u>Revenues</u>					
Hotel and motel occupancy tax	\$ 546,519	\$ 546,519	\$ 499,732	\$ (46,787)	\$ 472,120
Investment revenue	26,207	26,207	60,342	34,135	8,753
Other revenue	99,275	140,233	66,919	(73,314)	82,659
Total Revenues	<u>672,001</u>	<u>712,959</u>	<u>626,993</u>	<u>(85,966)</u>	<u>563,532</u>
<u>Expenditures</u>					
Current:					
Economic development	700,255	700,255	458,115	242,140	529,137
Total Expenditures	<u>700,255</u>	<u>700,255</u>	<u>458,115</u>	<u>242,140</u>	<u>529,137</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(28,254)</u>	<u>12,704</u>	<u>168,878</u>	<u>156,174</u>	<u>34,395</u>
<u>Other Financing Sources (Uses)</u>					
Transfers in	-	292,000	-	(292,000)	-
Total Other Financing Sources	<u>-</u>	<u>292,000</u>	<u>-</u>	<u>(292,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (28,254)</u>	<u>\$ 304,704</u>	<u>168,878</u>	<u>\$ (135,826)</u>	<u>\$ 34,395</u>
Beginning fund balance			<u>1,455,335</u>		
Ending Fund Balance			<u>\$ 1,624,213</u>		

Notes to Supplementary Information:

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

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUNICIPAL COURT PROGRAMS FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
<u>Revenues</u>					
Fines and forfeitures	\$ 10,746	\$ 10,746	\$ 24,489	\$ 13,743	\$ 29,034
Investment revenue	41	41	1,776	1,735	268
Total Revenues	<u>10,787</u>	<u>10,787</u>	<u>26,265</u>	<u>15,478</u>	<u>29,302</u>
<u>Expenditures</u>					
Current:					
Public safety	16,200	16,200	11,500	4,700	14,570
Total Expenditures	<u>16,200</u>	<u>16,200</u>	<u>11,500</u>	<u>4,700</u>	<u>14,570</u>
Net Change in Fund Balance	<u>\$ (5,413)</u>	<u>\$ (5,413)</u>	14,765	<u>\$ 20,178</u>	<u>\$ 14,732</u>
Beginning fund balance			<u>102,698</u>		
Ending Fund Balance			<u>\$ 117,463</u>		

Notes to Supplementary Information:

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

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PARK IMPROVEMENT FEES FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
Revenues					
Charges for services	\$ 37,305	\$ 37,305	\$ 20,271	\$ (17,034)	\$ 44,525
Investment revenue	1,200	1,200	14,310	13,110	2,286
Total Revenues	<u>38,505</u>	<u>38,505</u>	<u>34,581</u>	<u>(3,924)</u>	<u>46,811</u>
Expenditures					
Current:					
Economic development	80,000	80,000	12,960	67,040	19,907
Capital outlay	<u>-</u>	<u>-</u>	<u>134,942</u>	<u>(134,942) *</u>	<u>106,470</u>
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>147,902</u>	<u>(67,902)</u>	<u>126,377</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(41,495)</u>	<u>(41,495)</u>	<u>(113,321)</u>	<u>(71,826)</u>	<u>(79,566)</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	41,400
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,400</u>
Net Change in Fund Balance	<u>\$ (41,495)</u>	<u>\$ (41,495)</u>	<u>(113,321)</u>	<u>\$ (71,826)</u>	<u>\$ (38,166)</u>
Beginning fund balance			<u>370,977</u>		
Ending Fund Balance			<u>\$ 257,656</u>		

Notes to Supplementary Information:

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

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CRIME CONTROL AND PREVENTION DISTRICT FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
<u>Revenues</u>					
Sales taxes	\$ 1,101,537	\$ 1,101,537	\$ 1,149,807	\$ 48,270	\$ 1,092,097
Investment revenue	22,483	22,483	45,186	22,703	6,972
Other revenue	-	-	3,688	3,688	4,826
Total Revenues	1,124,020	1,124,020	1,198,681	74,661	1,103,895
<u>Expenditures</u>					
Current:					
Public safety	834,773	836,755	748,580	88,175	753,520
Total Expenditures	834,773	836,755	748,580	88,175	753,520
Excess of Revenues Over Expenditures	289,247	287,265	450,101	162,836	350,375
<u>Other Financing Sources (Uses)</u>					
Transfers (out)	(193,671)	(193,671)	(193,671)	-	(162,500)
Total Other Financing (Uses)	(193,671)	(193,671)	(193,671)	-	(162,500)
Net Change in Fund Balance	\$ 95,576	\$ 93,594	256,430	\$ 162,836	\$ 187,875
Beginning fund balance			1,279,147		
Ending Fund Balance			\$ 1,535,577		

Notes to Supplementary Information:

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

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY PROGRAMS FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
Revenues					
Fines and forfeitures	\$ -	\$ -	\$ 25,326	\$ 25,326	\$ 28,431
Intergovernmental	-	-	2,212	2,212	1,881
Investment revenue	5,233	5,233	15,944	10,711	2,707
Other revenue	108,393	108,393	111,189	2,796	109,306
Total Revenues	<u>113,626</u>	<u>113,626</u>	<u>154,671</u>	<u>41,045</u>	<u>142,325</u>
Expenditures					
Current:					
Public safety	20,000	20,000	86,148	(66,148) *	117,118
Capital outlay	<u>77,642</u>	<u>77,642</u>	<u>76,110</u>	<u>1,532</u>	<u>84,400</u>
Total Expenditures	<u>97,642</u>	<u>97,642</u>	<u>162,258</u>	<u>(64,616)</u>	<u>201,518</u>
Net Change in Fund Balance	<u>\$ 15,984</u>	<u>\$ 15,984</u>	<u>(7,587)</u>	<u>\$ (23,571)</u>	<u>\$ (59,193)</u>
Beginning fund balance			<u>413,045</u>		
Ending Fund Balance			<u>\$ 405,458</u>		

Notes to Supplementary Information:

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

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CABLE PEG FEES FUND
For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
Revenues					
Franchise fees	\$ 36,050	\$ 36,050	\$ 31,170	\$ (4,880)	\$ 35,510
Investment revenue	138	138	6,871	6,733	980
Total Revenues	<u>36,188</u>	<u>36,188</u>	<u>38,041</u>	<u>1,853</u>	<u>36,490</u>
Expenditures					
Current:					
General government	46,000	46,000	29,731	16,269	28,827
Total Expenditures	<u>46,000</u>	<u>46,000</u>	<u>29,731</u>	<u>16,269</u>	<u>28,827</u>
Net Change in Fund Balance	<u>\$ (9,812)</u>	<u>\$ (9,812)</u>	8,310	<u>\$ 18,122</u>	<u>\$ 7,663</u>
Beginning fund balance			<u>166,829</u>		
Ending Fund Balance			<u>\$ 175,139</u>		

Notes to Supplementary Information:

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

CITY OF SEABROOK, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL CONTROL FUND

For the Year Ended September 30, 2023
With Comparative Totals for the Year Ended September 30, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual
Revenues					
Interest	\$ 30	\$ 30	\$ 176	\$ 146	\$ 52
Other revenue	3,434	3,434	-	(3,434)	4,020
Total Revenues	<u>3,464</u>	<u>3,464</u>	<u>176</u>	<u>(3,288)</u>	<u>4,072</u>
Expenditures					
Current:					
Public works	7,650	7,650	-	7,650	653
Economic development	-	-	-	-	135
Total Expenditures	<u>7,650</u>	<u>7,650</u>	<u>-</u>	<u>7,650</u>	<u>788</u>
Net Change in Fund Balance	<u>\$ (4,186)</u>	<u>\$ (4,186)</u>	<u>176</u>	<u>\$ 4,362</u>	<u>\$ 3,284</u>
Beginning fund balance			<u>19,095</u>		
Ending Fund Balance			<u>\$ 19,271</u>		

Notes to Supplementary Information:

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

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the government's overall financial health.

Contents	Page
Financial Trends	104
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	116
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, property tax.</i>	
Debt Capacity	124
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	132
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	135
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports from the relevant year.

CITY OF SEABROOK, TEXAS

NET POSITION BY COMPONENT

Last Ten Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2014*	2015	2016	2017
Governmental Activities				
Net investment in capital assets	\$ 22,006,280	\$ 22,278,266	\$ 23,619,809	\$ 25,265,858
Restricted	4,552,760	4,861,342	5,170,228	4,694,544
Unrestricted	2,542,795	4,193,837	5,987,299	5,949,341
Total Governmental Activities Net Position	\$ 29,101,835	\$ 31,333,445	\$ 34,777,336	\$ 35,909,743
Business-Type Activities				
Net investment in capital assets	\$ 9,951,443	\$ 10,898,317	\$ 10,976,731	\$ 4,673,874
Restricted	2,432,638	2,495,389	2,522,751	2,683,443
Unrestricted	2,165,826	1,449,615	1,783,998	8,759,092
Total Business-Type Activities Net Position	\$ 14,549,907	\$ 14,843,321	\$ 15,283,480	\$ 16,116,409
Primary Government				
Net investment in capital assets	\$ 31,957,723	\$ 33,176,583	\$ 34,596,540	\$ 29,939,732
Restricted	6,985,398	7,356,731	7,692,979	7,377,987
Unrestricted	4,708,621	5,643,452	7,771,297	14,708,433
Total Primary Government Net Position	\$ 43,651,742	\$ 46,176,766	\$ 50,060,816	\$ 52,026,152

*Restated balances

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 26,318,825	\$ 27,201,835	\$ 28,175,351	\$ 30,820,312	\$ 34,022,511	\$ 31,557,834
4,757,197	4,672,760	4,876,957	5,539,625	5,738,814	6,235,065
6,521,332	7,053,199	7,127,429	6,756,244	5,686,952	8,998,507
<u>\$ 37,597,354</u>	<u>\$ 38,927,794</u>	<u>\$ 40,179,737</u>	<u>\$ 43,116,181</u>	<u>\$ 45,448,277</u>	<u>\$ 46,791,406</u>
\$ 8,812,420	\$ 8,283,669	\$ 6,958,646	\$ 8,050,272	\$ 22,199,475	\$ 41,427,075
2,674,389	3,145,604	4,300,283	4,433,874	4,433,873	4,881,538
5,914,543	6,717,220	9,687,504	9,294,829	7,137,940	7,538,928
<u>\$ 17,401,352</u>	<u>\$ 18,146,493</u>	<u>\$ 20,946,433</u>	<u>\$ 21,778,975</u>	<u>\$ 33,771,288</u>	<u>\$ 53,847,541</u>
\$ 35,131,245	\$ 35,485,504	\$ 35,133,997	\$ 38,870,584	\$ 56,221,986	\$ 72,984,909
7,431,586	7,818,364	9,177,240	9,973,499	10,172,687	11,116,603
12,435,875	13,770,419	16,814,933	16,051,073	12,824,892	16,537,435
<u>\$ 54,998,706</u>	<u>\$ 57,074,287</u>	<u>\$ 61,126,170</u>	<u>\$ 64,895,156</u>	<u>\$ 79,219,565</u>	<u>\$ 100,638,947</u>

CITY OF SEABROOK, TEXAS
CHANGES IN NET POSITION
 Last Ten Years
 (Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental Activities				
General government	\$ 1,165,000	\$ 3,848,282	\$ 3,454,477	\$ 3,338,192
Public safety	5,053,766	4,786,353	6,104,299	6,668,690
Public works	2,986,870	1,899,510	2,209,046	2,283,662
Economic development	412,718	348,324	617,333	778,571
Interest and fiscal agent fees	623,464	838,721	762,518	681,853
Total Governmental Activities Expenses	<u>10,241,818</u>	<u>11,721,190</u>	<u>13,147,673</u>	<u>13,750,968</u>
Business-Type Activities				
Utilities	4,808,118	4,832,090	5,279,016	5,901,487
Total Business-Type Activities Expenses	<u>4,808,118</u>	<u>4,832,090</u>	<u>5,279,016</u>	<u>5,901,487</u>
Total Primary Government Expenses	<u>\$ 15,049,936</u>	<u>\$ 16,553,280</u>	<u>\$ 18,426,689</u>	<u>\$ 19,652,455</u>
Program Revenues				
Governmental Activities				
Charges for services	\$ 1,080,913	\$ 902,015	\$ 876,229	\$ 1,143,174
Operating grants and contributions	204,058	238,472	334,239	282,408
Capital grants and contributions	1,674,130	232,198	478,432	260,223
Total Governmental Activities Program Revenues	<u>2,959,101</u>	<u>1,372,685</u>	<u>1,688,900</u>	<u>1,685,805</u>
Business-Type Activities				
Utilities:				
Charges for services	6,037,818	6,379,326	6,817,957	7,644,570
Capital grants and contributions	240,152	141,601	73,878	236,655
Total Business-Type Activities Program Revenues	<u>6,277,970</u>	<u>6,520,927</u>	<u>6,891,835</u>	<u>7,881,225</u>
Total Primary Government Program Revenues	<u>\$ 9,237,071</u>	<u>\$ 7,893,612</u>	<u>\$ 8,580,735</u>	<u>\$ 9,567,030</u>
Net (Expense)/Revenue				
Governmental activities	\$ (7,282,717)	\$ (10,348,505)	\$ (11,458,773)	\$ (12,065,163)
Business-type activities	1,469,852	1,688,837	1,612,819	1,979,738
Total Primary Government Net (Expense) Revenue	<u>\$ (5,812,865)</u>	<u>\$ (8,659,668)</u>	<u>\$ (9,845,954)</u>	<u>\$ (10,085,425)</u>

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 3,900,540	\$ 3,890,689	\$ 3,680,753	\$ 3,796,799	\$ 4,092,940	\$ 4,517,144
6,629,558	7,124,146	8,837,709	8,103,724	8,060,818	9,122,987
2,438,285	2,509,691	2,380,054	1,992,198	2,699,573	2,794,535
812,566	689,091	524,516	294,254	543,142	476,929
592,887	543,882	561,811	553,692	508,528	482,521
14,373,836	14,757,499	15,984,843	14,740,667	15,905,001	17,394,116
6,035,659	6,076,489	6,754,222	8,004,669	8,034,750	9,270,928
6,035,659	6,076,489	6,754,222	8,004,669	8,034,750	9,270,928
\$ 20,409,495	\$ 20,833,988	\$ 22,739,065	\$ 22,745,336	\$ 23,939,751	\$ 26,665,044
\$ 1,035,570	\$ 973,666	\$ 1,665,033	\$ 1,504,924	\$ 1,948,404	\$ 1,326,293
487,907	432,945	1,187,359	462,317	405,973	863,698
294,298	2,453	2,408	-	-	-
1,817,775	1,409,064	2,854,800	1,967,241	2,354,377	2,189,991
8,000,219	7,905,427	8,370,924	9,514,435	10,703,944	11,927,424
427,662	303,446	2,600,228	993,752	11,035,992	18,410,179
8,427,881	8,208,873	10,971,152	10,508,187	21,739,936	30,337,603
\$ 10,245,656	\$ 9,617,937	\$ 13,825,952	\$ 12,475,428	\$ 24,094,313	\$ 32,527,594
\$ (12,556,061)	\$ (13,348,435)	\$ (13,130,043)	\$ (12,773,426)	\$ (13,550,624)	\$ (15,204,125)
2,392,222	2,132,384	4,216,930	2,503,518	13,705,186	21,066,675
\$ (10,163,839)	\$ (11,216,051)	\$ (8,913,113)	\$ (10,269,908)	\$ 154,562	\$ 5,862,550

CITY OF SEABROOK, TEXAS

CHANGES IN NET POSITION (Continued)

Last Ten Years
(Accrual Basis of Accounting)

		Fiscal Year			
		2014	2015	2016	2017
General Revenues and					
Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	\$	5,795,618	\$ 6,004,934	\$ 6,452,911	\$ 6,441,270
Sales and use taxes		2,516,219	2,768,645	2,901,318	3,037,188
Franchise fees and local taxes		1,265,765	1,294,765	1,264,528	1,229,769
Investment revenue		3,073	8,544	60,941	117,990
Other revenues		696,853	814,897	2,210,157	608,779
Special item		-	-	525,000	-
Transfers		1,571,744	1,688,330	1,487,809	1,762,574
Total Governmental Activities		11,849,272	12,580,115	14,902,664	13,197,570
Business-Type Activities					
Franchise fees		-	-	-	292,975
Investment revenue		1,675	2,442	18,721	94,532
Other revenues		260,470	290,465	296,428	228,258
Transfers		(1,571,744)	(1,688,330)	(1,487,809)	(1,762,574)
Total Business-Type Activities		(1,309,599)	(1,395,423)	(1,172,660)	(1,439,784)
Total Primary Government	\$	10,539,673	\$ 11,184,692	\$ 13,730,004	\$ 11,757,786
Change in Net Position					
Governmental activities	\$	4,566,555	\$ 2,231,610	\$ 3,443,891	\$ 1,132,407
Business-type activities		160,253	293,414	440,159	539,954
Total Primary Government	\$	4,726,808	\$ 2,525,024	\$ 3,884,050	\$ 1,672,361

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 6,975,344	\$ 7,027,755	\$ 7,612,682	\$ 8,145,649	\$ 8,064,350	\$ 8,125,813
2,946,279	2,776,366	2,994,232	3,396,295	3,510,399	3,742,485
1,426,481	1,329,757	1,113,688	1,254,909	1,197,595	1,243,064
229,697	334,911	149,979	9,411	171,800	1,069,225
1,064,992	1,036,348	632,640	792,443	638,174	547,548
-	-	-	-	62,327	42,800
1,822,415	2,173,738	2,084,076	2,062,935	2,238,075	1,776,319
14,465,208	14,678,875	14,587,297	15,661,642	15,882,720	16,547,254
299,010	298,573	344,369	345,335	378,111	422,135
203,399	263,537	107,906	8,432	69,138	336,432
212,727	224,385	214,811	38,192	77,953	27,330
(1,822,415)	(2,173,738)	(2,084,076)	(2,062,935)	(2,238,075)	(1,776,319)
(1,107,279)	(1,387,243)	(1,416,990)	(1,670,976)	(1,712,873)	(990,422)
\$ 13,357,929	\$ 13,291,632	\$ 13,170,307	\$ 13,990,666	\$ 14,169,847	\$ 15,556,832
\$ 1,909,147	\$ 1,330,440	\$ 1,457,254	\$ 2,888,216	\$ 2,332,096	\$ 1,343,129
1,284,943	745,141	2,799,940	832,542	11,992,313	20,076,253
\$ 3,194,090	\$ 2,075,581	\$ 4,257,194	\$ 3,720,758	\$ 14,324,409	\$ 21,419,382

CITY OF SEABROOK, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES
 Last Ten Years
 (Accrual Basis of Accounting)

Function	Fiscal Year			
	2014	2015	2016	2017
Property	\$ 5,795,618	\$ 6,004,934	\$ 6,452,911	\$ 6,441,270
Sales and use	2,516,219	2,768,645	2,901,318	3,037,188
Franchise fees and local taxes	1,265,765	1,294,765	1,264,528	1,229,769
Totals	\$ 9,577,602	\$ 10,068,344	\$ 10,618,757	\$ 10,708,227

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Fiscal Year						Change
2018	2019	2020	2021	2022	2023	2022-2023
\$ 6,975,344	\$ 7,027,755	\$ 7,612,682	\$ 8,145,649	\$ 8,064,350	\$ 8,125,813	0.8%
2,946,279	2,776,366	2,994,232	3,396,295	3,510,399	3,742,485	6.6%
1,426,481	1,329,757	1,113,688	1,254,909	1,197,595	1,243,064	3.8%
<u>\$ 11,348,104</u>	<u>\$ 11,133,878</u>	<u>\$ 11,720,602</u>	<u>\$ 12,796,853</u>	<u>\$ 12,772,344</u>	<u>\$ 13,111,362</u>	2.7%

CITY OF SEABROOK, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Years
 (Modified Accrual Basis of Accounting)

		Fiscal Year			
		2014	2015	2016	2017
General Fund					
Nonspendable	\$	78,664	\$ 142,883	\$ 84,443	\$ 38,780
Committed		801,561	801,976	2,404,292	2,409,881
Assigned		54,000	21,000	21,000	21,000
Unassigned		3,998,314	5,149,807	5,052,164	5,830,055
Total General Fund	\$	4,932,539	6,115,666	7,561,899	8,299,716
All Other Governmental Funds					
Nonspendable	\$	12	\$ 23,333	\$ 31,896	\$ 34,630
Restricted		4,552,760	12,484,357	11,536,398	4,868,848
Assigned		-	-	-	-
Total All Other Governmental Funds	\$	4,552,772	12,507,690	11,568,294	4,903,478

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 86,334	\$ 67,459	\$ 52,707	\$ 55,889	\$ 48,545	\$ 77,856
822,402	2,441,637	2,449,307	2,449,729	2,455,709	2,495,366
-	-	-	-	-	-
8,025,330	6,925,563	6,564,500	5,072,555	3,423,264	6,446,168
<u>\$ 8,934,066</u>	<u>\$ 9,434,659</u>	<u>\$ 9,066,514</u>	<u>\$ 7,578,173</u>	<u>\$ 5,927,518</u>	<u>\$ 9,019,390</u>
\$ 103,953	\$ 62,762	\$ -	\$ 44,257	\$ 40,870	\$ 1,204
4,757,197	5,023,848	7,982,410	11,061,868	12,028,292	8,452,418
522,655	522,655	1,441,141	1,442,093	1,445,377	1,445,553
<u>\$ 5,383,805</u>	<u>\$ 5,609,265</u>	<u>\$ 9,423,551</u>	<u>\$ 12,548,218</u>	<u>\$ 13,514,539</u>	<u>\$ 9,899,175</u>

CITY OF SEABROOK, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(Modified Accrual Basis of Accounting)

		Fiscal Year			
		2014	2015	2016	2017
Revenues					
Taxes and fees	\$	9,598,547	\$ 10,077,143	\$ 10,567,809	\$ 10,759,116
Licenses and permits		402,187	234,429	162,395	346,990
Fines and forfeitures		424,148	526,530	596,813	615,090
Charges for services		254,578	141,056	117,021	181,094
Intergovernmental		1,611,914	470,670	764,278	362,416
Investment revenue		3,073	8,544	60,941	114,471
Other revenues		696,853	814,897	2,210,157	608,779
Total Revenues		12,991,300	12,273,269	14,479,414	12,987,956
Expenditures					
General government		3,515,144	3,680,496	3,060,008	3,075,333
Public safety		4,785,911	4,550,492	5,526,619	5,744,384
Public works		3,444,606	1,805,990	2,334,366	1,993,389
Economic development		428,060	349,247	613,263	691,646
Capital outlay		329,055	1,361,769	2,211,265	6,351,653
Debt service:					
Principal		900,000	935,000	1,215,000	1,265,000
Interest and fiscal agent fees		606,581	699,810	768,742	619,594
Bond issuance costs		-	126,244	-	59,046
Refunding contribution		-	-	-	105,881
Total Expenditures		14,009,357	13,509,048	15,729,263	19,905,926
(Deficiency) of					
Revenues (Under) Expenditures		(1,018,057)	(1,235,779)	(1,249,849)	(6,917,970)
Other Financing Sources (Uses)					
Transfers in		1,571,744	1,736,381	2,549,695	1,854,983
Transfers out		-	(48,051)	(793,009)	(924,746)
Refunding bonds issued		-	-	-	5,365,000
Bonds issued		-	8,380,000	-	-
Premium on bonds issued		-	305,494	-	-
Payments to refunded bond escrow agent		-	-	-	(5,304,266)
Insurance proceeds		-	-	-	-
Total Other Financing Sources		1,571,744	10,373,824	1,756,686	990,971
Net Change in Fund Balances	\$	553,687	\$ 9,138,045	\$ 506,837	\$ (5,926,999)
Debt service as a percentage					
of noncapital expenditures		15.43%	14.13%	15.53%	14.67%

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 11,349,124	\$ 11,095,136	\$ 11,709,039	\$ 12,539,258	\$ 12,793,272	\$ 13,070,699
392,499	291,126	368,305	318,576	770,103	276,441
514,887	556,447	627,683	401,555	415,051	350,738
128,184	126,093	669,045	784,793	763,250	743,770
490,391	435,398	1,184,743	462,317	405,973	863,698
221,271	357,272	138,414	8,717	160,117	992,834
1,058,957	598,998	632,640	557,226	416,865	547,548
14,155,313	13,460,470	15,329,869	15,072,442	15,724,631	16,845,728
3,495,141	3,422,795	3,709,753	3,479,615	3,630,593	4,011,950
6,099,004	6,391,905	8,394,178	7,852,225	8,035,131	8,639,579
2,175,847	2,060,579	1,900,645	1,845,927	1,942,671	2,202,432
809,430	681,919	520,730	298,109	549,179	471,075
193,970	219,453	442,360	81,116	2,265,947	1,283,160
1,345,000	1,410,000	1,440,000	1,491,749	1,526,749	1,566,749
583,780	525,677	506,334	563,089	514,056	484,923
-	-	52,737	-	-	-
-	-	-	-	-	-
14,702,172	14,712,328	16,966,737	15,611,830	18,464,326	18,659,868
(546,859)	(1,251,858)	(1,636,868)	(539,388)	(2,739,695)	(1,814,140)
2,352,098	2,040,825	3,045,973	4,576,674	5,083,888	5,543,541
(690,562)	(559,492)	(1,117,597)	(2,636,177)	(3,028,527)	(4,252,893)
-	-	-	-	-	-
-	-	2,669,904	-	-	-
-	-	484,729	-	-	-
-	-	-	-	-	-
-	-	-	235,217	-	-
1,661,536	1,481,333	5,083,009	2,175,714	2,055,361	1,290,648
\$ 1,114,677	\$ 229,475	\$ 3,446,141	\$ 1,636,326	\$ (684,334)	\$ (523,492)
14.05%	14.23%	12.67%	13.34%	12.62%	12.30%

CITY OF SEABROOK, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Real Property	\$ 983,065,482	\$ 1,050,841,139	\$ 1,149,250,879	\$ 1,263,608,355
Personal Property	87,589,652	83,736,870	101,798,001	104,585,004
Less: Tax Exempt Property	(175,815,601)	(183,332,730)	(206,733,522)	(226,833,984)
Total Taxable Assessed Value (1)	<u>\$ 894,839,533</u>	<u>\$ 951,245,279</u>	<u>\$ 1,044,315,358</u>	<u>\$ 1,141,359,375</u>
Total Direct Tax Rate	\$ 0.651229	\$ 0.640030	\$ 0.612611	\$ 0.565177

Source: Harris County Certified Tax Rolls and Corrections

(1) Property is assessed at actual value; therefore, the assessed values are equal to actual value.

Tax rates are per \$100 of assessed value.

Note: In 2002, the City approved creation of the Harris County Municipal Utility District (HC MUD 373) and agreed to pay HC MUD 373 12 percent of the taxes collected by the City on land and improvements for entities within the HC MUD 373 jurisdiction for a term of seven and a half years, so long as the HC MUD 373 has any bonded indebtedness. Total direct rates exclude the HC MUD 373 tax of \$0.355 because it only affects 298 tax accounts within the City.

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,363,048,039	\$ 1,420,712,298	\$ 1,555,906,561	\$ 1,649,341,446	\$ 1,745,644,123	\$ 1,931,682,141
120,684,600	134,321,104	142,704,467	150,017,016	149,950,968	160,676,614
(251,105,865)	(268,916,146)	(289,422,871)	(306,343,957)	(322,822,093)	(360,190,868)
<u>\$ 1,232,626,774</u>	<u>\$ 1,286,117,256</u>	<u>\$ 1,409,188,157</u>	<u>\$ 1,493,014,505</u>	<u>\$ 1,572,772,998</u>	<u>\$ 1,732,167,887</u>
\$ 0.574911	\$ 0.551983	\$ 0.551983	\$ 0.543613	\$ 0.524444	\$ 0.476526

CITY OF SEABROOK, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
 Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
City by fund:				
General	\$ 0.48315	\$ 0.45951	\$ 0.42346	\$ 0.39457
Debt service	0.16808	0.18052	0.18916	0.17060
Total Direct Rates	0.65123	0.64003	0.61261	0.56518
Clear Creek Independent School District	1.40000	1.40000	1.40000	1.40000
Harris County	0.41455	0.41731	0.41656	0.41656
Harris County Flood Control District	0.02827	0.02736	0.02829	0.02829
Port of Houston Authority	0.01716	0.01531	0.01334	0.01334
Harris County Hospital District	0.17000	0.17000	0.17000	0.17179
Harris County Dept. of Education	0.00636	0.00600	0.00520	0.00520
Total Direct and Overlapping Rates (1)	\$ 2.68757	\$ 2.67601	\$ 2.64600	\$ 2.60036

Tax rates per \$100 of assessed valuation

Source: Harris Central Appraisal District

(1) Overlapping rates are those of local and county governments that apply within the City of Seabrook.

Note: In 2002, the City approved creation of the Harris County Municipal Utility District (HC MUD 373) and agreed to pay HC MUD 373 12 percent of the taxes collected by the City on land and improvements for entities within the HC MUD 373 jurisdiction for a term of seven and a half years, so long as the HC MUD 373 has any bonded indebtedness. Total direct rates exclude the HC MUD 373 tax of \$0.355 because it only affects 298 tax accounts within the City.

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 0.41941	\$ 0.40314	\$ 0.40314	\$ 0.39985	\$ 0.39011	\$ 0.35657
0.15551	0.14884	0.14884	0.14376	0.13434	0.11995
0.57491	0.55198	0.55198	0.54361	0.52444	0.47653
1.40000	1.40000	1.31000	1.26590	1.17970	1.11460
0.41801	0.41858	0.40713	0.39116	0.37693	0.34373
0.28310	0.02877	0.02792	0.03142	0.03349	0.03055
0.01256	0.01155	0.01074	0.00991	0.00872	0.00799
0.17110	0.17108	0.16591	0.16671	0.16221	0.14831
0.00520	0.00519	0.00500	0.00499	0.00499	0.00490
\$ 2.86488	\$ 2.58715	\$ 2.47868	\$ 2.41371	\$ 2.29048	\$ 2.12661

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CITY OF SEABROOK, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
 Current Year and Ten Years Ago
 Fiscal Year

Property Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Western Rim Investors	\$ 75,660,220	1	4.37%	\$ -	-	-
Seabrook Properties LLC.	35,785,170	2	2.07%	-	-	-
Vista Shores 2011LP	33,178,365	3	1.92%	9,755,854	4	1.09%
FRBH Regatta Bay LLC	27,596,658	4	1.59%	-	-	-
WREF Bar Harbor LP	26,759,403	5	1.54%	-	-	-
Sinbad Landing Corp.	25,239,416	6	1.46%	15,487,730	1	1.73%
Duke Reality LP	21,020,965	7	1.21%	-	-	-
3000 Nasa Parkway LLC	16,685,955	8	0.96%	6,850,000	6	0.77%
CMH LA Maison LLC	14,994,810	9	0.87%	-	-	-
Nasa Road Apartments LLC	13,163,097	10	0.76%	6,534,000	8	0.73%
Repsdorph Road LTD	-	-	-	14,766,000	2	1.65%
DMH 90	-	-	-	10,857,511	3	1.21%
Lamrock 3/2001LP	-	-	-	6,595,948	7	0.74%
Centerpoint Energy Inc.	-	-	-	7,759,640	5	0.87%
Omkar Group Seabrook LP	-	-	-	4,671,534	9	0.52%
Coastal Storage	-	-	-	4,446,581	10	0.50%
Subtotal	290,084,059		16.75%	87,724,798		9.80%
Other Taxpayers	1,442,083,828		83.25%	807,114,735		90.20%
Total	\$ 1,732,167,887		100.00%	\$ 894,839,533		100.00%

Source: Harris County Tax Assessor-Collector's records.

CITY OF SEABROOK, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Tax levy	\$ 5,766,934	\$ 5,984,940	\$ 6,329,284	\$ 6,411,690
Current tax collected	\$ 5,699,970	\$ 5,908,134	\$ 6,248,998	\$ 6,344,390
Percentage of current tax collections	98.84%	98.72%	98.73%	98.95%
Collections in subsequent years	57,444	65,097	66,506	50,560
Total tax collections to date	<u>\$ 5,757,414</u>	<u>\$ 5,973,231</u>	<u>\$ 6,315,504</u>	<u>\$ 6,394,949</u>
Total collections as a percentage of current levy	99.83%	99.80%	99.78%	99.74%

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 6,960,493	\$ 6,997,431	\$ 7,612,966	\$ 7,977,305	\$ 8,042,633	\$ 8,075,029
\$ 6,887,981	\$ 6,902,533	\$ 7,525,983	\$ 7,869,493	\$ 7,965,081	\$ 7,968,492
98.96%	98.64%	98.86%	98.65%	99.04%	98.68%
51,257	74,750	63,694	84,614	46,565	-
<u>\$ 6,939,238</u>	<u>\$ 6,977,283</u>	<u>\$ 7,589,677</u>	<u>\$ 7,954,107</u>	<u>\$ 8,011,647</u>	<u>\$ 7,968,492</u>
99.69%	99.71%	99.69%	99.71%	99.61%	98.68%

CITY OF SEABROOK, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

		Fiscal Year			
		2014	2015	2016	2017
Primary Government					
Governmental Activities:					
General obligation bonds		\$ 14,824,773	\$ 22,590,010	\$ 21,394,753	\$ 20,265,325
Certificates of obligation		790,000	750,000	705,000	655,000
Subtotal		15,614,773	23,340,010	22,099,753	20,920,325
Business-Type Activities:					
Revenue bonds		3,173,000	2,918,000	2,653,000	2,377,000
Certificates of obligation		-	-	2,500,000	8,320,000
General obligation bonds		1,165,000	1,155,000	1,145,000	1,955,815
Notes Payable		-	-	-	-
Subtotal		4,338,000	4,073,000	6,298,000	12,652,815
Total Primary Government		\$ 19,952,773	\$ 27,413,010	\$ 28,397,753	\$ 33,573,140
Personal Income		\$ 521,510,475	\$ 524,443,905	\$ 557,459,388	\$ 725,800,284
Debt as a Percentage of Personal Income		3.83%	5.23%	5.09%	4.63%
Population		12,853	12,843	13,716	14,287
Debt Per Capita		\$ 1,552	\$ 2,134	\$ 2,070	\$ 2,350

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 18,959,485	\$ 17,593,645	\$ 16,197,805	\$ 15,199,828	\$ 13,715,316	\$ 11,803,022
600,000	540,000	3,610,396	3,073,155	2,991,406	3,297,441
19,559,485	18,133,645	19,808,201	18,272,983	16,706,722	15,100,463
2,209,000	2,039,000	1,856,000	1,665,000	1,465,000	1,260,000
8,005,000	7,680,000	15,591,155	15,133,937	14,666,719	14,194,503
1,785,128	1,614,440	725,000	585,000	445,000	300,000
3,700,000	3,632,195	3,562,254	3,490,110	3,415,694	3,248,234
15,699,128	14,965,635	21,734,409	20,874,047	19,992,413	19,002,737
\$ 35,258,613	\$ 33,099,280	\$ 41,542,610	\$ 39,147,030	\$ 36,699,135	\$ 34,103,200
\$ 740,316,290	\$ 796,559,396	\$ 797,085,120	\$ 803,229,960	\$ 822,105,864	\$ 826,032,402
4.76%	4.16%	5.21%	4.87%	4.46%	4.13%
14,554	14,826	14,931	15,036	15,112	15,118
\$ 2,423	\$ 2,232	\$ 2,782	\$ 2,603	\$ 2,429	\$ 2,256

CITY OF SEABROOK, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Years

	Fical Year			
	2014	2015	2016	2017
Net Taxable Assessed Value				
All property	\$ 894,839,533	\$ 951,245,279	\$ 1,044,315,358	\$ 1,141,359,375
Net Bonded Debt				
Gross bonded debt	\$ 16,779,773	\$ 24,495,010	\$ 25,744,753	\$ 20,920,325
Less debt service funds	<u>1,738,285</u>	<u>1,799,611</u>	<u>1,796,375</u>	<u>1,783,732</u>
Net Bonded Debt	<u>\$ 15,041,488</u>	<u>\$ 22,695,399</u>	<u>\$ 23,948,378</u>	<u>\$ 19,136,593</u>
Ratio of Net Bonded Debt to Assessed Value	1.68%	2.39%	2.29%	1.68%
Population	12,853	12,843	13,716	14,287
Net Bonded Debt Per Capita	\$ 1,170	\$ 1,767	\$ 1,746	\$ 1,339

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,232,626,774	\$ 1,286,117,256	\$ 1,409,188,157	\$ 1,493,014,505	\$ 1,572,772,998	\$ 1,732,167,887
\$ 29,349,613	\$ 27,428,085	\$ 36,124,356	\$ 33,991,920	\$ 31,818,441	\$ 29,594,966
1,785,719	1,795,563	1,913,432	1,943,158	1,991,653	2,120,763
<u>\$ 27,563,894</u>	<u>\$ 25,632,522</u>	<u>\$ 34,210,925</u>	<u>\$ 32,048,762</u>	<u>\$ 29,826,788</u>	<u>\$ 27,474,203</u>
2.24%	1.99%	2.43%	2.15%	1.90%	1.59%
14,554	14,826	14,931	15,036	15,112	15,118
\$ 1,894	\$ 1,729	\$ 2,291	\$ 2,131	\$ 1,974	\$ 1,817

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CITY OF SEABROOK, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
September 30, 2023

	Net Bonded Debt Outstanding (1)	Estimated Percentage Applicable (2)	Estimated Share of Overlapping Debt (1)
Debt Repaid with Property Taxes			
Governmental Unit			
Clear Creek Independent School District	\$ 955,984	4.58%	\$ 43,784
Harris County (3)	\$ 1,851,866	0.21%	3,889
Harris County Flood Control District	\$ 1,389,283	0.21%	2,917
Port of Houston Authority	\$ 445,749	0.21%	936
Harris County Municipal Utility District 373	\$ 1,320	100.00%	1,320
Subtotal, overlapping debt			52,847
City Direct Debt (in thousands)	\$ 15,100	100.00%	15,100
	Total Direct and Overlapping Debt		\$ 67,947

Sources: Harris County Auditor's Office
Accounting records of the City and the various taxing authorities

(1) Dollars in thousands

(2) Excludes toll road tax bonds. The City's policy and practice have been to provide payment of debt service on the outstanding Toll Road Tax Bonds from toll revenues and certain other funds, and to date no tax has been collected to provide for such debt service.

(3) Excludes commercial paper transactions. Harris County and the Harris County Flood Control District have established a general obligation commercial paper program payable from ad valorem taxes for the purpose of financing various short-term assets and temporary construction financing for certain long-term fixed assets. The commercial paper program consists of six series totaling \$655 million. To date, specific projects have been approved for no more than \$462.8 million.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

CITY OF SEABROOK, TEXAS

PLEDGED-REVENUE COVERAGE

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Gross Revenues (1)	\$ 6,299,963	\$ 6,672,233	\$ 7,133,106	\$ 8,260,336
Operating Expenses (2)	4,135,263	4,155,276	4,512,995	4,897,551
Net Revenues Available for Debt Service	<u>\$ 2,164,700</u>	<u>\$ 2,516,957</u>	<u>\$ 2,620,111</u>	<u>\$ 3,362,785</u>
Debt Service Requirements (3)				
Principal	\$ 255,000	\$ 265,000	\$ 265,000	\$ 276,000
Interest	166,361	155,894	123,933	112,192
Total	<u>\$ 421,361</u>	<u>\$ 420,894</u>	<u>\$ 388,933</u>	<u>\$ 388,192</u>
Coverage	5.14	5.98	6.74	8.66

- (1) Total revenues including interest
 (2) Total operating expenses less depreciation
 (3) Includes revenue bonds only

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Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 8,715,355	\$ 8,472,410	\$ 9,038,010	\$ 9,906,394	\$ 11,229,146	\$ 12,713,321
5,084,986	5,472,137	5,546,860	6,763,194	6,785,238	7,916,986
<u>\$ 3,630,369</u>	<u>\$ 3,000,273</u>	<u>\$ 3,491,150</u>	<u>\$ 3,143,200</u>	<u>\$ 4,443,908</u>	<u>\$ 4,796,335</u>
\$ 168,000	\$ 170,000	\$ 183,000	\$ 191,000	\$ 200,000	\$ 205,000
101,430	94,130	86,746	78,793	70,495	61,810
<u>\$ 269,430</u>	<u>\$ 264,130</u>	<u>\$ 269,746</u>	<u>\$ 269,793</u>	<u>\$ 270,495</u>	<u>\$ 266,810</u>
13.47	11.36	12.94	11.65	16.43	17.98

CITY OF SEABROOK, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Years

Fiscal Year Ended	Population (1)(5)	Personal Income (4)	Per Capita Personal Income (5)	Median Age (5)	School Enrollment (2)	Unemployment Rate (3)(5)
2014	12,853	\$ 521,510,475	\$ 40,575	35.2	1,797	5.0%
2015	12,843	\$ 524,443,905	\$ 40,835	36.8	1,763	4.9%
2016	13,716	\$ 557,459,388	\$ 40,643	36.8	1,778	5.5%
2017 (7)	14,287	\$ 725,800,284	\$ 50,801	39.8	1,754	3.1%
2018	14,554	\$ 740,316,290	\$ 50,866	39.8	1,674	4.2%
2019	14,826	\$ 796,559,396	\$ 53,726	37.2	1,681	2.5%
2020	14,931	\$ 797,085,120	\$ 53,383	37.6	1,574	4.0%
2021	15,036	\$ 803,229,960	\$ 53,419	37.7	1,742	3.4%
2022	15,112	\$ 822,105,864	\$ 54,403	34.7	1,607	4.7%
2023	15,118	\$ 826,032,402	\$ 54,639	34.8	1,536	2.9%

Data sources:

- (1) Records of the City
- (2) Clear Creek Independent School District
- (3) Tracer
- (4) Personal income information is a total for the year.
- (5) Sperlings Best Places
- (6) Retail Coach

CITY OF SEABROOK, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Ten Years Ago ⁽¹⁾

Employer	Fiscal Year			
	2023		2014	Total City Employment (%)
	Employees	Total City Employment (%)	Employees	
Technical Automation Service Corporation	230	18.56%	189	19.36%
City of Seabrook	118	9.52%	99	10.14%
Tookies Seafood	108	8.72%	0	0.00%
Kroger	95	7.67%	85	8.71%
Seabrook Intermediate School	93	7.51%	95	9.73%
Bay Area Elementary	90	7.26%	80	8.20%
Lakewood Yacht Club	68	5.49%	70	7.17%
Maas Nursery and Landscaping	52	4.20%	32	3.28%
Kiwo, Inc.	48	3.87%	21	2.15%
McDonald's	47	3.79%	42	4.30%
Bay Area Trees and Landscape	46	3.71%	42	4.30%
Mario's Flying Pizza	46	3.71%	42	4.30%
Seabrook Classic Café	45	3.63%	42	4.30%
Merlion	38	3.07%		
Hooters	35	2.82%	45	4.61%
Marine Max	35	2.82%	32	3.28%
Burkes Outlet	25	2.02%		
Gulf Coast Limestone	20	1.61%	60	6.15%
Total	1,239	100.00%	976	100.00%

Sources: Bay Area Economic Partnership, City records

*TASC never returned phone calls - used same figure as 2018

*Added Tookies Seafood to the list

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CITY OF SEABROOK, TEXAS
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
 Last Ten Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>General Government:</u>										
City Manager	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legislative	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Marketing	0.50	0.50	1.00	0.80	0.80	0.80	1.80	1.00	1.00	1.00
Human Resources	1.25	1.75	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00
Finance	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00
Administrative Assistants	-	-	-	-	-	1.00	1.00	-	-	-
GIS	-	-	-	-	-	-	1.00	2.00	2.00	2.00
Information Technology	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Streets and Drainage	8.17	8.17	8.38	8.72	8.38	8.38	9.38	9.43	9.43	9.43
Community Development	5.00	5.00	5.00	6.00	6.00	5.30	5.30	5.30	5.30	5.30
Municipal Court	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00
Subtotal	27.92	27.92	28.88	30.02	29.68	31.48	34.48	33.73	33.73	33.73
<u>Public Safety:</u>										
Police	35.50	36.00	37.00	33.00	32.50	33.75	33.25	35.25	35.25	35.25
Emergency Management	1.00	1.00	1.00	1.00	1.00	1.50	2.00	2.00	2.00	2.00
Animal Control	1.48	1.48	1.68	2.20	2.70	2.70	2.70	3.00	3.00	3.00
Commercial Vehicle Enforcement	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Crime District	5.50	5.00	5.00	5.00	5.50	5.25	5.25	5.25	5.25	5.25
Emergency Medical Services	-	-	-	-	-	-	7.00	7.00	7.00	7.42
Subtotal	43.48	43.48	44.68	44.20	44.70	46.20	53.20	55.50	55.50	55.92
<u>Enterprise Operations:</u>										
Water	7.03	7.03	7.48	7.81	7.48	7.48	7.48	7.53	7.53	7.53
Sewer	4.41	4.78	4.86	5.19	4.86	4.86	4.86	4.91	4.91	4.91
Billing	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Subtotal	14.44	14.81	15.34	16.00	15.34	15.34	15.34	15.44	15.44	15.44
Parks and Recreation	7.94	9.78	7.91	7.91	7.60	8.60	8.60	9.65	9.65	9.65
Hotel Tax	1.00	1.00	1.00	1.20	1.20	1.20	1.20	1.00	1.00	2.00
Economic Development	1.00	1.00	2.00	2.00	2.00	1.70	1.70	1.70	1.70	1.70
Total	<u>95.78</u>	<u>97.99</u>	<u>99.81</u>	<u>101.33</u>	<u>100.52</u>	<u>104.52</u>	<u>114.52</u>	<u>117.02</u>	<u>117.02</u>	<u>118.44</u>

Source: Economic development department

CITY OF SEABROOK, TEXAS

OPERATING INDICATORS BY FUNCTION

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Function/Program				
Police				
Arrests	768	686	1,120	1,580
Accident reports	251	358	241	648
Citations	2,378	3,620	5,871	5,315
Offense reports	191	442	823	848
Calls for service	12,758	10,084	13,170	6,589
Fire				
Emergency responses	316	326	386	410
Fire incidents	22	24	20	30
Total calls for service	n/a	605	555	621
Average response time	5:25	5:00	4:54	5:27
EMS				
Emergency responses				
Transports				
No transports				
Average reponse time				
Water				
New accounts	293	346	362	359
Average daily consumption (thousands of gallons)	1,667	1,602	1,708	1,762
Total consumption	604,898	584,860	618,735	623,545
Peak daily consumption (thousands of gallons)	2,234	2,974	2,989	2,881
Sewer				
Average daily sewage treatment (thousands of gallons)	1,026	1,393	1,220	1,300
Total consumption	374,650	510,623	444,910	475,586
Peak daily consumption (thousands of gallons)	4,014	6,947	5,310	8,127

Source: Various City departments

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Fiscal Year					
2018	2019	2020	2021	2022	2023
839	662	644	589	405	397
259	271	230	232	275	237
2,130	5,365	3,361	2,594	2,280	2,574
707	870	1,119	1,148	950	843
12,772	12,132	12,132	10,770	11,878	18,566
459	490	599	875	588	712
20	27	25	34	24	25
663	666	749	909	770	975
4:57	4:13	4:19	4:41	2:48	3:34
		905	1208	1215	1362
		25	620	650	760
		749	588	565	602
		4:37	4:35	3:55	4:54
252	371	378	384	368	282
1,802	1,625	1,768	1,622	1,715	1,593
658,942	593,675	442,981	592,046	587,125	461,029
2,296	2,454	2,677	2,527	2,643	2,836
1,262	1,431	1,315	1,290	1,160	1,109
458,634	522,331	481,723	459,240	417,612	404,827
5,192	7,730	7,055	7,060	4,450	5,729

CITY OF SEABROOK, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Function/Program				
Police				
Stations	1	1	1	1
Patrol units	17	17	17	17
Fire stations	1	1	1	1
Other public works				
Streets (miles - centerlines)	42.6	42.6	42.6	43.0
Streetlights	1,048	1,048	1,048	1,048
Parks and recreation				
Parks	19	19	19	19
Parks acreage	232	232	232	232
Baseball/softball diamonds	1	2	2	3
Swimming pools	2	2	2	2
Community centers	2	2	2	2
Water				
Water mains (miles)	56.4	56.4	56.4	56.8
Fire hydrants	498	503	505	510
Storage capacity (millions of gallons)	2.1	2.1	2.1	2.5
Sewer				
Sanitary sewers (miles)	54.7	54.9	54.9	55.3
Storm sewers (miles)	23.0	23.2	23.2	23.4
Open ditch/creek/canal drainage (miles)	20.3	20.5	20.5	20.5
Treatment capacity (millions of gallons)	2.5	2.5	2.5	2.5

Source: Various City departments

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Fiscal Year

2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
26	26	26	26	26	26
1	1	1	1	1	1
43.0	43.3	43.3	43.3	44.1	44.3
1,050	1,053	1,053	1,053	1,053	1,053
19	19	19	19	19	19
232	232	232	232	232	232
3	3	3	3	3	3
2	2	2	2	2	2
2	2	2	2	1	1
57.0	57.3	57.3	57.3	58.1	58.3
514	516	516	516	525	570
2.5	2.5	2.5	2.5	2.5	2.5
55.3	55.5	55.5	55.5	56.3	56.5
23.4	23.6	23.6	23.6	24.4	24.4
20.5	20.5	20.5	20.5	20.5	20.5
2.5	2.5	2.5	2.5	2.5	2.5

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MEETING MINUTES
APRIL 16, 2024

SEABROOK CITY COUNCIL
REGULAR CITY COUNCIL MEETING

The City Council of the City of Seabrook met in regular session on Tuesday, April 16, 2024 at 6:00 PM in Seabrook City Hall, 1700 First Street, Seabrook, Texas.

Those present were: Thom Kolupski, Buddy Hammann, Jackie Rasco, Rob Hefner, Tom Tollett, Michael Giangrosso, Joe Machol

The pledges were conducted.

1. PUBLIC COMMENTS AND ANNOUNCEMENTS

The following citizens gave public comments:

NAME	ADDRESS	TOPIC
Robert Lamy	1830 Lakeside Drive	Special Events, Barge 295
Jose Lopez	2600 Lakeside Drive	Barge 295 Noise
Paul Stricklin	2604 Lakeside Terrace	Barge 295 Noise
Theresa Hogrefe	2002 Oceanview	Barge 295 Noise
Ken Hogrefe	2002 Oceanview	Barge 295 Noise
Tim Williams	1805 Laramy Street	Barge 295 Noise

1.1 Mayor, City Council and/or members of the City staff may make announcements about City/Community events. *City Council*

Councilmember Rob Hefner went over the following events:
DF 95 Regional Championship April 19, 2024 through April 21, 2024
Trail Adventure April 20, 2024
Seabrook Volunteer Fire Department Open House April 20, 2024
SIS Leadership Development Corps 5K April 27, 2024
National Take Back Day April 27, 2024
Keels & Wheels May 4, 2024 through May 5, 2024
Remember our Fallen May 27, 2024

2. PRESENTATIONS

2.1 Annual presentation by the Bay Area Houston Convention and Visitors Bureau.

Colton Trout, Director of the Bay Area Houston Convention and Visitors Bureau gave the presentation. See Attachment A.

3. CONSENT AGENDA

3.1 Approve the minutes of the April 2, 2024 City Council Meeting.

Motion:	To Approve the Consent Agenda
Made By:	Mayor Pro Tem, At-Large Position 5 Hammann
Seconded By:	At-Large Position 4 Giangrosso
Vote:	Passed unanimously by all present

4. BOARDS AND COMMISSIONS

4.1 Consider and take all appropriate action concerning appointments to the Charter Review Commission in accordance with the Seabrook Charter. Council

Mayor Kolupski called for a vote in favor of each applicant. The votes were as follows:

Melanie Bentley - Councilmembers Rasco and Machol

Andrew Croce - Councilmembers Rasco, Hefner, Hammann, Tollett, Giangrosso, Macol and Mayor Kolupski

Michael DeHart - Councilmembers Hefner, Hammann, Tollett, Giangrosso, and Mayor Kolupski

Betty Heverly - Councilmembers Hefner, Hammann, Tollett, Giangrosso, and Mayor Kolupski

Garry Mack - Councilmembers Hefner, Hammann, Tollett, Giangrosso, Machol, and Mayor Kolupski

Elaine Renola - Councilmembers Hefner, Hammann, Tollett, Giangrosso, and Mayor Kolupski

Ann Wacker - Councilmembers Hefner, Hammann, Tollett, Giangrosso, Machol, Rasco, and Mayor Kolupski

Richard Tomlinson - Councilmembers Hefner, Tollett, Giangrosso, and Mayor Kolupski

Motion:	To Approve Andrew Croce, Michael DeHart, Betty Heverly, Garry Mack, Elaine Renola, Richard Tomlinson, and Ann Wacker
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Made By:	Mayor Pro Tem, At-Large Position 5 Hammann
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Seconded By:	At-Large Position 2 Hefner
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Vote:	Passed unanimously by all present
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5. NEW BUSINESS

5.1 Consider and take all appropriate action regarding raising the concrete sign located at the Bay Area Veterans Memorial.

Deputy City Manager Sean Landis presented the proposal to increase the height of the sign at a cost of \$4686.50.

Motion:	To Approve
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Made By:	At-Large Position 1 Rasco
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Seconded By:	At-Large Position 6 Machol
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Vote:	Passed unanimously by all present
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5.2 Consider and take all appropriate action to designate Council liaisons to various public organizations to represent the City of Seabrook.

After discussion it was determined no representatives were needed for the Galveston Bay Foundation, and Lexie Graham would be the staff liaison for the Bay Area Houston Convention and Visitors Bureau. Additionally, Mayor Kolupski would take the place of Councilmember Hefner on the Bay Area Houston Transportation Partnership. All other liaisons would remain the same.

5.3 Consider and take all appropriate action on the report from Progressive Commercial Aquatics regarding the Seabrook Pelican Bay Pool Assessment (CIP# P24) and any further engagement on the proposal for further design phases.

Stephen Seliskar with Professional Commercial Aquatics presented the assessment with repairs at a total estimated cost with contingency of \$831,340.00. See Attachment B.

Motion:	To authorize the next two phases of the proposal at a cost of \$15,000
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Made By:	At-Large Position 2 Hefner
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Seconded By:	At-Large Position 1 Rasco
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Vote:	Passed unanimously by all present
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6. OLD BUSINESS

- 6.1 Consider and take all appropriate action on an Operations and Maintenance Agreement between the City of Seabrook and a 501(c)(3), *Carothers Coastal Gardens* for use and operations on public land for the ongoing use of a community garden incorporating the \$5,000.00 approved grant toward the project.**

City Manager Gayle Cook presented a proposed agreement.

Motion:	To Approve
Made By:	At-Large Position 6 Machol
Seconded By:	At-Large Position 1 Rasco
Vote:	Passed unanimously by all present

7. DISCUSSION

- 7.1 Discussion regarding new Mini-Mural Art Project for businesses in Seabrook.** Councilmember Rasco presented a mini-mural project at a cost of \$200 per painting to be painted outside businesses. She recommended it be funded using Economic Development Corporation (EDC) funds. It was determined the item go before the Economic Development Corporation for consideration if that was to be the funding source. Councilmembers expressed support of the project once details were determined.

- 7.2 Discussion regarding Special Events Ordinance 2017-08, and authorizing a maximum of eight (8) permits allowed annually for each address**

Councilmember Rasco presented the special events ordinance and recommended a specified number at 8 per year. Council discussed questions regarding the noise issues associated with events and questioned protocol for enforcing these issues. Police Chief Nelson answered questions regarding the enforcement of noise complaints. City Manager Gayle Cook answered questions regarding issuance of special events permits. Council requested the current ordinance be enforced. City Manager Cook stated she would review the ordinance with the City Attorney to determine if more clarity would be proposed.

8. ROUTINE BUSINESS

- 8.1 City Manager update and report to City Council on various items that require no action, including Seabrook Boards and Commissions, Transportation Projects, Port of Houston Rail Spur, City of Seabrook CIP Projects, Economic Development Updates, and any City of Seabrook Grant Administration.**

City Manager Cook presented the report. See Attachment C.

Councilmember Machol requested a report at the next meeting regarding the pier and boat ramp.

- 8.2 Establish future meeting dates and agenda items.**

City Secretary Rachel Lewis informed Council the next meeting was scheduled for May 7, 2024 at 6:00 pm.

Motion:	To Adjourn
Made By:	Mayor Pro Tem, At-Large Position 5 Hammann
Seconded By:	At-Large Position 4 Giangrosso
Vote:	Passed unanimously by all present

The meeting was adjourned at 7:56 pm.

Approved this 7th day of May, 2024

Thomas G. Kolupski
Mayor

Rachel Lewis, TRMC
City Secretary



Seabrook Marina / Flickr user Katie Haugland

2024-2026 Strategic Plan

The Strategic Planning Process

In February 2024, the Seabrook Economic Development Corporation (EDC) embarked on a strategic planning process to develop the strategic priorities for 2024 through 2026. The following is the process used to reach the conclusions for the strategic plan.

The process kicked off with a preliminary meeting between City Manager and Economic Development Director Gayle Cook and professional facilitator Alysia A. Cook, PCED, IOM with Opportunity Strategies LLC. The two met to review key issues facing the organization, understand the programs and projects currently underway, and to prepare the process and format for the planning session.

On March 1, 2024, the Seabrook Economic Development Corporation (EDC) board of directors and staff met at the SpringHill Suites Marriott in Seabrook for a strategic planning workshop to begin planning for 2024 through 2026.

The following is the Seabrook EDC 2024-2026 Strategic Plan.



Summary

The EDC Board of Directors invited all of city council and other community leaders to attend the first portion which was an interactive economic development training workshop called “Understanding the Economic Development Process.” It included the following topics:

- Community Development
 - Leadership Development
 - Workforce Development
 - Social Infrastructure
 - Physical Infrastructure
- Business Development
 - Recruitment/Attraction
 - Business Retention & Expansion
 - Entrepreneurial Development
 - Tourism Development
- EDC Board Responsibilities/Engagement
- Elected Official Responsibilities/Engagement
- Best Practices
- 5 C’s of Ethical Economic Development

Following the training workshop, the EDC Board adjourned the training portion and provided lunch to their guests. After lunch, just the EDC board and staff remained to develop the 2024-2026 Strategic Plan.



2024-2026 Strategic Plan

Vision Statement



Mission Statement

Seabrook is a sustainable, energetic, and beautiful coastal community that embraces environmental stewardship, fosters safe neighborhoods, and promotes tourism and economic diversity.

The City of Seabrook is responsive, innovative, and fiscally sound in delivering services that preserve, protect, and enhance quality of life.

Goals



1.

**Support Existing
Local Businesses
and Industries**

2.

**Business
Marketing &
Recruitment**

3.

**Quality of Life
Infrastructure**

4.

Communications

5.

Old Seabrook

SWOT & Start-Stop-Accelerate

Prior to the planning session, the facilitator conducted an online SWOT Analysis and a brainstorming exercise called Start-Stop-Accelerate. The results of that are printed in the separate Appendix.

Expectations

The facilitator asked the participants to share with one another what were important topics to them for the group to discuss before the day was over. The following were their responses:

- Expanded communications between EDC and city boards/ committee including budget dollars
- Unified vision for EDC expenditures
- Connect with Planning & Zoning more
- Scope of EDC services
- Opportunities we can pursue and leverage
- Commitment to move forward on the goals we establish
- Represent our citizens
- Execute our goals in the plan we create
- More retail
- Higher use of waterfront
- Polish what we have
- Marketing to developers

The EDC Board and staff developed the following 5 goals for 2024-2026:

- 1. Support Existing Local Businesses and Industries** - To establish a comprehensive Business Retention & Expansion Program aimed at fostering local business growth and sustainability by identifying their needs, providing assistance and fostering an environment conducive to business success.
- 2. Business Marketing & Recruitment** - To enhance Seabrook's economic landscape by implementing targeted marketing strategies and proactive recruitment efforts to attract prospective businesses.
- 3. Quality of Life Infrastructure** - To prioritize infrastructure development that enhances quality of life, including signage, recreation, and essential services accessibility for residents and businesses, optimizing economic growth.
- 4. Communications** - To enhance communication efficiency and effectiveness both internally and externally, facilitating better collaboration and engagement around economic development initiatives.
- 5. Old Seabrook** - To begin the Old Seabrook Livable Center Development Project.





Goal #1: Support Existing Local Businesses and Industries

To establish a comprehensive Business Retention & Expansion Program aimed at fostering local business growth and sustainability by identifying their needs, providing assistance and fostering an environment conducive to business success.

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
1. Invest in relationship building activities with existing businesses in an effort to retain, grow and strengthen				
a. Establish and update a Master Business List and update quarterly	EDC Administrative Support	Q3 2024	Q3 2024	☐
b. Conduct periodic check-ins with individual businesses to better understand their needs, identify obstacles in the business environment, and share local business success stories. Goal is 50/year	EDC Administrative Staff and EDC Board	Q2 2024	Ongoing	# visits in 2024: _____ # visits in 2025: _____ # visits in 2026: _____
c. Maintain the Master Business List as a tool to track activity and outcomes from visits or contacts by staff or board members	EDC Administrative Staff	Ongoing	Ongoing	☐
2. Establish an Annual Top 3 Targeted Sectors List	EDC Administrative Staff and EDC Board	Q2 2024	Annually	
a. Annually establish with the EDC Board a Targeted Sector List identifying top three (3) sectors based on review of market, current real estate availability and zoning	EDC Board	Q2 2024	Annually	Publish Targeted Sector List on Website
b. Focus marketing and outreach with emphasis on the Top 3 List and track contacts in a Prospect List by Sector	EDC Administrative Staff	Q2 2024	Ongoing	# Contacts by each Targeted Sector
c. Develop and maintain a Brokers List that specializes in targeted tenants that align with Seabrook's vision 2040 Plan	EDC Administrative Staff	Q2 2024	Ongoing	Maintained List

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
3. Attract Speciality (Non-Franchise) Retail and Dining for Old Seabrook District	EDC Administrative Staff / Public Affairs	Q2 2024	Ongoing	# Contacts
4. Conduct an online Sector Specific Business Business Retention and Expansion (BRE) Survey (different sector each six months)		Q3 2024	Q4 2026	Bi-Annual Report of Responses
a. Survey any barriers for businesses visioning growth	EDC Administrative Staff			☐ Did we conduct surveys and compile summary in 2024?
b. Survey any opportunities businesses could be attracted to in the broader regions	EDC Administrative Staff			☐ Did we conduct surveys and compile summary in 2025?
c. Survey business on knowledge of local/regional resources or issues impacting their sector	EDC Administrative Staff			☐ Did we conduct surveys and compile summary in 2026?
5. Create an Annual Business Appreciation Event	EDC Board & Staff	Q1 2025	Q3 2025	☐ Did we host a BRE appreciation event in 2024?
a. Explore creative ways to encourage attendance and promote the event (i.e. tournaments, competitions, etc.)				☐ Did we host a BRE appreciation event in 2025?
				☐ Did we host a BRE appreciation event in 2026?
6. Determine the funding proportion of Business Retention & Expansion (BRE) vs. Business Development/Marketing vs. funding other projects such as CIP projects	EDC Board	Q3 2024	Q3 2024	☐



Goal #2: Recruitment & Marketing

To enhance Seabrook's economic landscape by implementing targeted marketing strategies and proactive recruitment efforts to attract prospective businesses.

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
1. Reference previous studies showing Gap Analysis of business types that are not currently located in Seabrook				☐
a. Research recent studies funded by EDC and regional partners	EDC Administrative Support	Q3 2024	Q4 2024	
b. Review studies and summaries by the EDC Board	EDC Administrative Support EDC Board	Q4 2024	Q2 2025	
2. Establish recruitment targets for retail restaurants, warehousing, medical center, and any other business types identified from Gap Analysis in (1) above	EDC Meeting	Q1 2025	Q1 2025	☐
3. Create marketing and business recruitment programs to identify recruitment targets based on Gap Analysis	EDC Administrative and Public Affairs Staff	Q2 2025	Q2 2025	☐
4. Create and expand signature commercial broker events	EDC Administrative and Support Staff	Q2 2024	Ongoing	☐
a. Continue Keels and Wheels Broker and Developer Event	EDC Administrative and Support Staff	Q2 2024	Ongoing	
b. Explore new events to attract commercial brokers and developers to Seabrook for unique experience to expose them to opportunities the City can provide for their clients	EDC Administrative and Support Staff	Q2 2024	Q4 2025	# of Broker Events

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
5. Create and promote a positive brand identity	EDC Public Affairs Staff	Q3 2025	Q3 2025	☐
a. Maintain website with relevant and current content	EDC Administrative and Public Affairs Staff	Q2 2024	Ongoing	☐
b. Utilize CoStar or similar third-party software for maintaining list of available properties on website	EDC Administrative and Public Affairs Staff	Q2 2024	Ongoing	☐
c. Evaluate website and marketing metrics to explore ways to improve digital engagement	EDC Administrative and Public Affairs Staff	Q3 2024	Bi-Annual EDC Report to Council	☐ 2024 ☐ 2025 ☐ 2026
6. Conduct annual review of Marketing program and Recruitment successes/misses	EDC Board	Q4 2024	Annually	☐ Did we we conduct annual review in 2024?
				☐ Did we we conduct annual review in 2025?
				☐ Did we we conduct annual review in 2026?



Goal #3: Quality of Life Infrastructure

To prioritize infrastructure development that enhances quality of life, including signage, recreation, and essential services accessibility for residents and businesses, optimizing economic growth.

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
1. Branding for Signage				
a. Hire a Marketing/Branding/Signage Consultant	City Manager	Q3 2024	Q3 2024	☐
b. Approve and fund new signage	EDC Board and City Council	Q3 2024	Q3 2024	☐
c. Build and complete signage project	Staff	Q1 2025	Q1 2025	☐
2. Bayside Park Expansion				
a. Design the Demo	Staff	Q3 2024	Q4 2024	☐
b. Execute the Demo	Staff	Q1 2025	Q1 2025	☐
c. Design of park & Main Street improvements	EDC/Council/OST	Q3 2024	Q4 2024	☐
d. Approve and fund the Bayside Park Expansion	EDC Board	Q4 2024	Q4 2024	☐
e. Complete the buildout	Staff	Q2 2025	Q2 2025	☐
3. Select a third Quality of Life Infrastructure Project for 2025-2026	EDC Board	Q2 2025	Q2 2025	☐
a. Complete that project #3	Staff	Q4 2025	Q4 2026	☐



Goal #4: Communications

To enhance communication efficiency and effectiveness both internally and externally, facilitating better collaboration and engagement around economic development initiatives.

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
1. Establish Economic Development Roundables quarterly meetings with local government officials (Committee Chairs and the Mayor), economic development agencies, and business leaders to collaborate on strategic initiatives and shared goals	EDC President, Mayor, Planning & Zoning Commission Chair, and key topic leaders	Q3 2024	Ongoing	# of meetings in 2024: _____ # of meetings in 2025: _____ # of meetings in 2026: _____
2. Establish Bi-annual joint meetings for all members of Planning & Zoning, EDC, and city council for updates on all strategic plans related to development	EDC Administrative Staff, Support Staff, Planning & Zoning, EDC Board and City Council	Q3 2024	Ongoing	# of meetings in 2024: _____ # of meetings in 2025: _____ # of meetings in 2026: _____
3. Publish Economic Development reports for the business community and Seabrook Economic Development Corporation of insights and guidance on Economic Development initiatives from meetings for publication (City website, social media, etc.)	Public Affairs	Q3 2024	Ongoing	☐ 2024 ☐ 2025 ☐ 2026
a. Final approval of said summary and publication of the summary	EDC Administrative Staff and Public Affairs	2024 2025 2026	Ongoing	☐ 2024 ☐ 2025 ☐ 2026



Goal #5: Old Seabrook

To begin the Old Seabrook Livable Center Development Project.

STRATEGIES	WHO'S RESPONSIBLE?	START Q/YR	COMPLETE Q/YR	METRIC/KPI
1. Plan and discuss progressing with a phase in Old Seabrook	Staff & EDC Board	Q3 2024	Q3 2024	☐
a. Authorize a preliminary Engineering Study for Old Seabrook	EDC Board	Q3 2024	Q4 2024	☐
b. Execute the completed study	EDC Board	Q1 2025	Q1 2025	☐
c. Construction vendor selected by City Council	City Council	Q2 2025	Q2 2025	☐
d. Establish the construction timeline	Staff & City Council	Q4 2025	Q1 2026	☐



**CITY OF SEABROOK
BOARDS/COMMISSION/CORPORATIONS
APPLICATION AND INFORMATION STATEMENT**

QUALIFICATIONS FOR APPOINTMENT (Please check option that applies):

I have been a resident of Seabrook for at least six months prior to the date of appointment. (One year for appointment to the P&Z Commission and Board of Adjustment.)

I am or will be a qualified City of Seabrook voter at the time of appointment.
Voter Registration # 1113516885

I have no felony conviction for which you have not been pardoned.

I am not an adversary party to pending litigation against the City.

I am not in arrears on any city taxes, water service charges or other obligations owed the City.

Please number the Boards/Commissions/Corporations you wish to serve on in order of preference.
Please do not select more than three (3) boards on which you wish to serve.

	Board of Adjustment/Building Standards
	Charter Review Commission
XXX	Civil Service Commission
	Comprehensive Master Plan Review Commission
	Economic Development Corporation
	Ethics Review Commission
	Open Space & Trails Committee
	Planning and Zoning Commission

Name of Applicant: Kylie Wilson

Date of Application: 3/26/24

ALL INFORMATION ON THIS APPLICATION WILL BECOME PUBLIC RECORD

DATE OF APPLICATION: 3/26/24

NAME: Kylie Wilson

HOME ADDRESS: 2602 Loganberry Circle, Seabrook, Texas 77586

HOME PHONE: 281-772-4171

CELL PHONE: 281-772-4171

E-MAIL ADDRESS :

DAY TIME PHONE: 281-772-4171

PROFESSION: Principal HR Consultant - Executive Search

BUSINESS NAME AND ADDRESS:

CPS HR Consulting (Work from Home Remote)

HQ Office - 2450 Del Paso Road, Suite 200, Sacramento, CA 95834

PERSONAL REFERENCES:

Name: Aurora DeVersa

Address: Houston, Texas

Daytime Phone #: 713-825-7163

Name: Nicole Burich

Address: Seabrook, Texas

Daytime Phone #: 281-798-2170

Name: John Baumgartner

Address: League City, Texas (City Manager - League City)

Daytime Phone #: 281-554-1414

How long have you lived in the City of Seabrook?

Since 2015 when I purchased my home.

Name of Applicant: Kylie Wilson

Date of Application: 3/26/24

If you have been a member of a Seabrook Board/Commission/Corporation before, please indicate the Board, Commission or Corporation and the approximate dates of service:

Civil Service Commission (Current Member)

Have you ever been convicted of a crime, other than minor traffic violations?

No.

What experience do you have that may qualify you for service on a particular Board, Commission or Corporation (i.e. licenses, degrees, and certificates)?

I currently have 29 years of service with public sector agencies. My first 22 years have been directly as an employee with: City of Georgetown, City of Missouri City, City of League City, and City of Baytown. I retired in 2015 and went to work for a consulting company working with public sector agencies. For the past 7 years I have worked as a consultant collaborating with public sector agencies on member relations and business development, as well as executive recruitment projects for high level positions for various public sector agencies in Texas, Colorado, Oklahoma, Arizona and California.

Please list any civic or community endeavors in which you have been involved:

Current:

Seabrook Civil Service Commission

Yachty Gras Committee

Past (While an Employee):

Baytown Chamber of Commerce

I understand that applicants for board positions will be interviewed by City Council during a Council meeting. I will be contacted by the city secretary's office for an interview date and time.

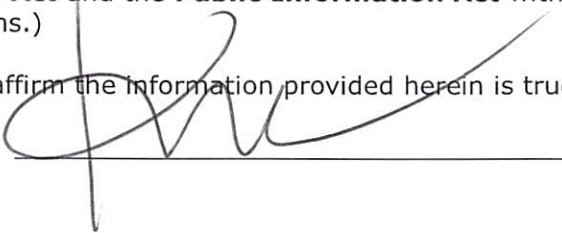
I understand that if appointed, I must adhere to the Ethics Ordinance, including **Section 2-239** (see page 3), that requires all members of the Board of Adjustment, EDC and Planning and Zoning Commission to complete a disclosure statement within 10 business days of appointment.

I agree to be bound by the Seabrook Charter, including **Section 11.09**, "Personal Interest" (See page 3.)

I understand that State law requires that I undergo two hours of training concerning the **Opening Meetings Act** and the **Public Information Act** within 90 days of my appointment. (See page 3 for instructions.)

I hereby affirm the information provided herein is true and correct to the best of my knowledge.

Signature



Date

3/26/24

Return to:

Robin Lenio, City Secretary
1700 1st Street, Seabrook, TX 77586
281-291-5663
rlenio@seabrooktx.gov

Name of Applicant: **Kylie Wilson**

Date of Application: **3/26/24**

NOTE: This application will remain on file for one year.

Sec. 2-239. - Disclosure.

The city manager, economic development director, all members of the city's council, planning and zoning commission, board of adjustment, economic development corporations, and any and all other members of the economic development committees and subcommittees shall, within ten working days of election, appointment or membership, complete a disclosure statement listing all interests in real property located within the city limits or the extraterritorial jurisdiction of the city, whether owned outright or under a mortgage, leased, held in trust, or that are owned, leased, or held in trust by the employee's or committee member's spouse or dependent children. This list shall include the location (street address and/or legal description), size (general dimensions), and current use of the property. Additionally, each member or employee shall disclose any of his or her ownership of stock in any company under contract to the city, when such stock ownership comprises greater than one percent of such company's total capital stock. This section shall become effective for the current city manager, economic development director, and all current members of applicable city boards within 30 days of final approval of this section by the city council. All members and employees shall file an amended statement within 30 days of the acquisition of any additional real property interests or stock as defined above. In addition, all members, officials and employees, as referenced herein, shall review their filed disclosure statements at least once each year and after review, shall either file an amended statement with any changes or submit a written statement attesting that no changes have occurred since the last filing. This requirement shall apply during the term of any election, appointment or employment. Any willful violation of this section shall constitute malfeasance in office and any official or employee guilty thereof shall thereby forfeit the office or position.

Section 11.09. - Personal interest.

All members of the City Council, and all officers and employees of the City, shall be subject to and shall comply with the provisions of general state law regarding personal, financial or conflicting interests in transactions with the City, including but not limited to Chapter 171 of the Texas Local Government Code. The City Council shall provide, by ordinance, regulations and procedures for the implementation and enforcement of said Chapter.

INSTRUCTIONS FOR OBTAINING THE OPEN MEETINGS TRAINING

1. Log on to the Texas Attorney General's Web site at www.oag.state.tx.us.
2. Select 'Open Government' at the top of the screen (third category from the right).
3. Then select "Open Government Training" on the right hand side of the screen.
4. Under the category of "Videos and Certificates" select "Open Meetings Act Training". You will then watch the required video which takes approximately 50-60 minutes. At the end of the video, you will be given an access code. Write down the access code.
5. If the video does not give you instructions on how to print your certificate, then go back to the category of "Videos and Certificates" and select "Print Open Meetings Certificate."
6. You will be asked to give your access code and name, and you will then be able to print your certificate. If you do not have a printer, you may bring or email your access code to city hall and we will print your certificate for you.
7. After printing your certificate, please bring or email the certificate to the City Secretary's office. We are required to keep a copy of all certificates on file.
8. Please repeat steps 2-7 for "Public Information Act Training".



Agenda Briefing

Date of Meeting: May 7, 2024

Responsible Department: Public Works

Presenter: Kevin Padgett, Public Works Director

Briefing Prepared By: Kevin Padgett

Strategic Focus Area: Infrastructure

General Information:

Consider and take all appropriate action on the bid award of RFP# 2024-03-342, Disposal of Municipal Sludge, to GFL of Texas for municipal sludge disposal services of the wastewater plants; and authorize the City Manager to sign the contract and any other associated documents.

Executive Summary / Background:

The City of Seabrook has utilized all allowable extensions of the agreement with American All Waste DBA Wastewater Transport Services, and is seeking a new agreement.

Funding / Fiscal Information:

20-912-5455

Supporting Materials Attached:

1. Seabrook Contract 2024 (1)
2. Bid Tab

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

Recommend award of the contract with GFL OF TEXAS for a term of 12 months.



CONTRACT

STATE OF TEXAS

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF HARRIS

THIS AGREEMENT, made and entered into this 7th day of May, 2024, A.D., by and between City of Seabrook of the State of Texas, acting through the City Mayor, thereunto duly authorized so to do, Party of the First Part, hereinafter termed CITY, and GFL OF TEXAS, a Texas company with registered office at 1820 Candle Ridge Park, Houston, Texas, Party of the Second Part, hereinafter termed VENDOR. VENDOR is to provide their services to the CITY starting 7th day of May 2024.

WITNESSETH: That for and in consideration for the payments and agreements hereinafter mentioned, to be made and performed by the Party of the First Part (CITY), and under the conditions expressed herein, the said Party of the Second Part (VENDOR), hereby agrees with the said Party of the First part (CITY) to commence and complete the services described below:

Dispose of the City of Seabrook's Aerobic Non-Hazardous Municipal Sludge (Project 2024-03-342) located @ Pine Gully Waste Water Treatment Plant and agrees to comply with all terms and conditions below, attached specifications, and notes in the bid package. Primary award - Estimated 300 dry tons annually -The contract price of Four Hundred Sixty-Six Dollars and Fifteen Cents (\$466.15) per dry ton for an annual estimated total of One Hundred Thirty-Nine Thousand Eight Hundred Forty-Five Dollars (\$139,845.00), with a per-load minimum charge of \$895.00.

Secondary award 300,000 gallons per mobilization \$.0525 per gallon for an annual estimated total of Fifteen Thousand Seven Hundred-Fifty Dollars (\$15,750.00) will be held constant for One year from the awarded date. At the end of the ONE-year period the contract may be extended for two additional twelve-month options upon consent by the VENDOR and the CITY. In addition, the VENDOR shall supply the CITY with a copy of their Comprehensive Vehicle Liability and Workers Compensation and Employers Liability Insurance.

IN WITNESS THEREOF, the parties to these present have executed this agreement in the year and day first above written.

Party, First Part (CITY)

By: _____

Gayle Cook, City Manager

ATTEST:

Rachel Lewis, City Secretary
(SEAL)

Party, Second Part (VENDOR)

By: _____

Printed Name, Title
Jonathan Hill, General Manager

ATTEST:

Shane E Gaston
(SEAL)



Agenda Briefing

Date of Meeting: May 7, 2024

Responsible Department: Public Works

Presenter: Brian Craig, City Engineer

Briefing Prepared By: Brian Craig

Strategic Focus Area:

General Information:

Consider and take all appropriate action on a first reading of Ordinance 2024-12, Water Conservation and Drought Contingency Plan.

Executive Summary / Background:

The Texas Commission on Environmental Quality and the Texas Water Development Board require Water Conservation and Drought Contingency plans be updated every five years. The previous five years' data was used to analyze and develop updated 5 and 10 year goals for water conservation in Seabrook. The Drought Contingency Plan aspect was reviewed for any new requirements that needed to be updated and at this time there are none. There are no changes proposed to the drought stages and enforcement actions.

Funding / Fiscal Information:

N/A

Supporting Materials Attached:

1. updated draft 2024 WC and DC plans
2. Ordinance 2024-12 Amending Water Conservation and Drought Contingency Plan

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

Approve the updated Water Conservation and Drought Contingency Plan.

EXHIBIT A



CITY OF SEABROOK
1700 First Street, Seabrook, Texas 77586

CCN# 10858
PW# 1010062

WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN

May 2024

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Appendix B: Guidelines Checklist

Appendix C: Water Utility Profile

Appendix D: 5- and 10-Year Goals (TWDB Form 1964)

Appendix E: City of Seabrook CCN

Appendix F: Seabrook Water Rate Structure

Appendix G: Region C Water Planning Group Letter

Appendix H: Water Conservation Plan Annual Report for 2023

1.0 Introduction; Declaration of Policy, Purpose, and Intent

Water conservation is not limited to the recurring periods of Texas drought. Conserving water and avoiding water waste are important for the long-term sustainability of the community even in times of abundant rainfall. The City of Seabrook recognizes that water is an essential resource for sustaining the growth and vitality of the city, the region, and the State of Texas.

This Plan describes both the city's long-term commitment to conserving water resources for future generations and the need to manage water demands during short-term conditions when water supplies are limited.

The City of Seabrook has adopted this Water Conservation / Drought Contingency Plan as a comprehensive set of strategies and regulations on the delivery and consumption of water to conserve the available water supply and to protect the integrity of water supply infrastructure, particularly facilities critical for domestic water supply, sanitation, and fire protection, and to protect and preserve public health, welfare, and safety. It is also the intent of the Plan to minimize the adverse impacts of water supply shortage or other water supply emergency conditions.

The authority to implement and enforce the Water Conservation / Drought Contingency Plan is established in Chapter 95, Article III, Sec. 95-76 of the City of Seabrook Code. The scope of authority applies to all persons and premises that obtain water directly or indirectly from the City.

Water supply has always been a key issue in the development of Texas. In recent years, the increasing population and economic development in the Southeast Texas region have led to growing demands for water. The latter half of the twentieth century saw the development of local and less expensive sources of water supply. Additional supplies to meet higher demands will be expensive and difficult to develop. Therefore, it is important to make efficient use of existing supplies. This will delay the need for new supplies, minimize the environmental impacts associated with developing new supplies, and delay the high cost of additional water supply development.

Recognizing the need for efficient use of existing water supplies, the Texas Commission on Environmental Quality (TCEQ) has developed guidelines and requirements governing the development of water conservation and drought contingency plans for public water suppliers. The City of Seabrook has adopted this Water Conservation / Drought Contingency Plan pursuant to TCEQ guidelines and requirements.

2.0 Objectives

2.1 The objectives of the water conservation plan are to:

- Reduce water consumption
- Reduce the loss and waste of water
- Improve efficiency in the use of water, and
- Extend the life of current regional water supplies by reducing the rate of growth in per capita demand.

2.2 The objectives of the drought contingency plan are to:

- Conserve the available water supply in times of drought and emergency
- Maintain supplies for domestic water use, sanitation, and fire protection
- Protect and preserve public health, welfare, and safety
- Minimize the adverse impacts of water supply shortages; and
- Minimize the adverse impacts of emergency water conditions

3.0 Water Conservation Plan Content

3.1 Utility Profile

Table 3.1 below along with Appendix C summarizes key facts of the Water Utility Profile.

3.2 Specification of Water Conservation Goals

Table 3.2 shows historical per capita municipal water use for the City of Seabrook. Water use is shown in units of gallons per capita per day (GPCD). Per capita municipal water use is total municipal water sold divided by population.

Projected per capita uses are of Seabrook projections and are intended to be used for drier than average seasons. Per capital municipal water use in a year with normal or high precipitation during the summer should be less than projected here.

**Table 3.1
Water Utility Profile Summary**

Water Service Area	12.5 square miles
Miles of Distribution Pipe	56 miles
Water Supply Source(s)	City of Seabrook – 3 ground water wells (each 1,200 gpm)
Population	2023 population = 13,927 2030 population = 16,219 2040 population = 20,161
Connections	7,002 in 2023 (Single fam., Multi-fam., Com., Institutional and Ag.) Total Increase in Connections since 2016 = 546

Water Use Information

Year Use (Gallons)	Estimated Population	Water Loss (GPCD)	Peak Day in MGD
(2019) 600,459,000	14,291	10	2.374
(2020) 660,659,000	14,291	11	2.567
(2021) 605,616,000	13,927	9	2.527
(2022) 630,233,000	13,560	12	2.643
(2023) 612,536,000	13,927	11	2.836

Water Treatment System

City of Pasadena's Subscription = 5.0 million gallons per day.

City of Seabrook's 3 ground water wells = 60 million gallons per year.

Total Annual Wastewater Flow =404.827 MG in 2023.

The City of Seabrook projections include the impact of low-flow plumbing fixtures and water conservation measures that have been enacted through building code amendments and state and federal legislation but do not include the effect of water conservation measures recommended in this plan. Table 3.2 shows the projected per capita water use after implementation of this water conservation and drought contingency plan.

In adopting this Plan:

- The City of Seabrook has established a 5 and 10 year goal for total per capita water consumption at 100 GPCD and 98 GPCD (respectively) based on historic 5 year averages as shown in Table 3.2.
- The City of Seabrook has established a 5 and 10 year goal for residential per capita water consumption at 70 GPCD and 68 GPCD (respectively) based on historic 5 year averages as shown in Table 3.2.

Table 3.2
Historical Total and Residential Per Capita Use and Water Conservation Goals

	(year) GPCD
Historical Total Per Capita Use	(2019) 98 (2020) 110 (2021) 104 (2022) 109 (2023) 102
Historical Residential Per Capita Use	(2019) 66 (2020) 75 (2021) 70 (2022) 74 (2023) 73
Historic Total Per Capita 5 Yr. Average	105 GPCD
5 Yr. Total Per Capita Water Use Goal	100 GPCD
10 Yr. Total Per Capita Water Use Goal	98 GPCD
Historic Residential Per Capita 5 Yr. Average	72 GPCD
5 Yr. Residential Per Capita Water Use Goal	70 GPCD
10 Yr. Residential Per Capita Water Use Goal	68 GPCD

WATER CONSERVATION PLAN 5- AND 10-YR GOALS FOR WATER SAVINGS

Name: City of Seabrook

Water Conservation Plan Year: 2023

	Historic 5-yr Average	Baseline*	5-yr Goal for year <u>2028</u>	10-yr Goal for year <u>2033</u>
Total (GPCD) ¹	105	100	100	98
Residential (GPCD) ²	72	80	70	68
Water Loss (GPCD) ³	11	10	7	6
Water Loss (Percentage) ⁴	10 %	10 %	7 %	6 %

1. Total GPCD = (Total Gallons In System ÷ Permanent Population) ÷ 365

2. Residential GPCD = (Gallons Used for Residential Use ÷ Residential Population) ÷ 365

3. Water Loss GPCD = (Total Water Loss ÷ Permanent Population) ÷ 365

4. Water Loss Percentage = (Total Water Loss ÷ Total Gallons In System) x 100; or (Water Loss GPCD ÷ Total GPCD) x 100

GPCD - Gallons Per Capita Per Day

**A base use figure, or baseline, should be included to calculate your estimated savings. Consider state and regional targets and goals, local climate, and demographics (i.e. wet year versus dry year, high usage versus low usage)*

The city's water conservation goals include the following:

- Maintain the city's ongoing meter replacement program (Section 3.4)
- Reach a level of water loss in the system of 7 GPCD in 2024 and subsequent years (Section 3.5).
- Raise public awareness of water conservation and encourage responsible public behavior through a public education and information program as discussed in Section 3.6.
- Decrease outdoor water use by implementing a landscape irrigation systems program (Section 5.3).

3.3 Accurate Metering of Raw Water Supplies and Treated Water Deliveries

The City of Seabrook uses raw water meters at each wellhead and the City of Pasadena meters the treated water deliveries to Red Bluff and Todville delivery points. Each meter has an accuracy of plus or minus 3 percent. The City's meters are calibrated on an annual basis to maintain the required accuracy and are repaired and/or replaced as needed.

3.4 Metering of Customer and Public Uses and Meter Testing, Repair and Replacement

Water usage for all customers of the City of Seabrook, including public and governmental users, is metered.

As part of the water conservation / drought contingency plan, the City of Seabrook replaces all customer meters in a 10 year cycle or if the meter reaches the end of its warranty period whichever comes first. In addition, any meters registering any unusual or questionable readings are tested and replaced if necessary.

3.5 Determination and Control of Water Loss

Water loss is the difference between water purchased/produced and metered deliveries to customers. Water loss can include several categories:

- Line flushing (unmetered item)
- Inaccuracies in customer meters (customer meters tend to run more slowly as they age and under-report actual use)
- Losses due to water main breaks and leaks in the water distribution system
- Theft
- Fire fighting (unmetered item)
- Inaccuracies of wholesale meters (plus or minus 2%)
- Inaccuracies of internal meters (plus or minus 3%); and
- Other unmetered uses

The City of Seabrook will begin to conduct water audits using AWWA guidelines in Water Audits and Leak Detection.

Water loss for the City of Seabrook has stayed at approximately 10 GPCD in the last five years. With the measures described in this plan, it is the goal of the City of Seabrook to achieve a water loss of 7 GPCD annually.

3.6 Continuing Public Education and Information Campaign

The continuing public education and information campaign on water conservation for the City of Seabrook includes the following elements.

- Promote the city's water conservation measures (presented in Sections, 3, 4 and 5.)
- Include message on water conservation periodically with water bills. The message would direct residents to the City's Water Conservation webpage and Leak Detection webpage.
- The City of Seabrook staff is available to make presentations on the importance of water conservation and ways to save water.
- Make the water conservation brochures and other water conservation materials available to the public.
- Make information on water conservation available online at <http://www.ci.seabrook.tx.us> and include information on water conservation and links to the TWDB and TCEQ web sites.

3.7 Non-Proportional Water Rate Structure

With the intent of encouraging water conservation and discouraging waste and excessive use of water, the City of Seabrook has adopted a water usage rate structure where the unit price of water increases with increasing water use. Water rates (2024) are shown in Table 3.3.

Table 3.3
Monthly Customer Charges

<u><i>Water rates for single meter residential and all commercial customers (single customer and multi customer commercial meters)</i></u>	
Meter size	Minimum bill (for first 2,000 gal.)
5/8"	\$21.60
3/4"	\$21.60
1"	\$54.02
1.5"	\$108.02
2"	\$172.84
3"	\$324.06
4"	\$540.12
6"	\$1,080.24
8"	\$1,728.38
10"	\$2,484.55
All over 2,000 gallons to 10,000 gallons	\$7.56 per thousand gallons
All over 10,000 gallons to 15,000 gallons	\$9.00 per thousand gallons
All over 15,000 gallons	\$10.75 per thousand gallons

<u>Water rates for multi-family meter customers</u>	
All gallons over the minimum allotment will be charged as follows:	A minimum charge of \$21.60 per month/per living unit. Minimum charge will include usage of up to 2,000 gallons per month, per unit
4,001 to 10,000 gallons	\$9.00 per thousand gallons
All over 10,000 gallons	\$9.00 per thousand gallons
<u>Water rates for multi-family meter customers (less than five units)</u>	
All gallons over the minimum allotment will be charged as follows:	a minimum charge of \$21.60 per month/per living unit. Minimum charge will include usage of up to 2,000 gallons per month, per unit.
4,001 to 10,000 gallons	\$9.00 per thousand gallons
All over 10,000 gallons	\$9.00 per thousand gallons

3.8 Implementation and Enforcement of the Water Conservation / Drought Contingency Plan

The ordinance of the City of Seabrook City Council adopting this Water Conservation / Drought Contingency Plan designates responsible officials to implement and enforce the Water Conservation / Drought Contingency Plan.

- Coordination with Regional Water Planning Group
- Additional required water conservation / drought contingency plan content

4.0 Additional Required Water Conservation Plan Content

4.1 Leak Detection and Repair Pressure Control

Measures to control water loss are part of the routine operations of the City of Seabrook. Meter readers watch for and report signs of illegal connections so they can be addressed quickly. Crews look for and report evidence of leaks in the water distribution system. Maintenance crews respond quickly to repair leaks reported by the public and city personnel. Areas of the water distribution system where numerous leaks and line breaks occur are targeted for replacement, as funds are available.

To further reduce water losses, the City of Seabrook maintains a proactive water loss program. As part of this program, the city responds to reports of leaks within 30

minutes when possible. The City also monitors through SCADA the two elevated storage tank water levels, ground storage tank water level, and distribution system pressure.

4.2 Record Management System

As required by TAC Title 30, Part 1, Chapter 288, Subchapter A, Rule 288.2(a)(1)(B), the record management system for the City of Seabrook records water received, water pumped, water delivered, and water sold; estimates water losses and allows for the separation of water sales and uses into residential, commercial, public / institutional, and industrial categories.

5.0 Optional Water Conservation Plan Content

5.1 Ordinances, Plumbing Codes, or Rules on Water-Conserving Fixtures

The State of Texas has required water-conserving fixtures in new construction and renovations since 1992. The state standards call for flows of no more than 2.5 gallons per minute (gpm) for faucets, 3.0 gpm for showerheads, and 1.6 gallons per flush for toilets. Similar standards are also required under federal law. These state and federal standards assure that all new construction and renovations in the City of Seabrook will use water-conserving fixtures.

5.2 Monitoring of Effectiveness and Efficiency - Annual Conservation Report

An annual report provided by the TWDB (Appendix H) will be used in the development of an annual conservation report for the City of Seabrook. The information for this form will be compiled by January 1st for the preceding calendar year and will be used by the city to monitor the effectiveness and efficiency of the water conservation program and to plan conservation related activities for the next year. The form records the water use by category, per capita municipal use, and unaccounted water for the current year and compares them to historical values.

5.3 Residential Landscape Irrigation Systems Program

The City of Seabrook will provide guidance to residential customers to improve the efficiency of their existing irrigation system as necessary. By improving the efficiency of an irrigation system, outdoor water usage can be reduced while maintaining a healthy landscape. The City's Water Conservation webpage lists irrigation tips to conserve water.

Upon approval of this plan, irrigation system equipment that shall be required on all newly installed irrigation systems shall be as follows.

- Rain and freeze shut-off device.
- Customers will be responsible for installation and maintenance of all water conservation devices.

6.0 Drought Contingency Plan

6.1 Introduction.

Droughts and other uncontrollable circumstances can disrupt the normal availability of water supplies from either ground or surface sources. During drought periods, consumer demand is typically from 15 – 25 percent higher than under normal conditions. Limitations on the supply of either ground or surface water, or on facilities to pump, treat, store or distribute water, can also present a public water supply utility with an emergency demand management situation.

The Seabrook Water Conservation Plan and Drought Contingency Plan is proposed as follows:

- 1) Trigger conditions signaling the start of an emergency period;
- 2) Demand reduction measures;
- 3) Information and education;
- 4) Penalties for violations; and
- 5) Emergency conservation water rates.

The specific trigger levels, reduction goals, information and education actions, penalties, and demand reduction measures for each emergency water demand management stages as well as implementation and termination procedures are listed below.

6.2 State Requirements for Water Conservation / Drought Contingency Plans

Texas Administrative Code

TITLE 30 ENVIRONMENTAL QUALITY

PART 1 TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

CHAPTER 288 WATER CONSERVATION PLANS, DROUGHT CONTINGENCY PLANS, GUIDELINES AND REQUIREMENTS

SUBCHAPTER A WATER CONSERVATION PLANS

RULE §288.2

Water Conservation Plans for Municipal Uses by Public Water Suppliers

(a) A water conservation plan for municipal water use by public water suppliers must provide information in response to the following. If the plan does not provide information for each requirement, the public water supplier shall include in the plan an explanation of why the requirement is not applicable.

- (1) Minimum requirements. All water conservation plans for municipal uses by public drinking water suppliers must include the following elements:
 - (A) a utility profile including, but not limited to, information regarding population and customer data, water use data, water supply system data, and wastewater system data;
 - (B) until May 1, 2005, specification of conservation goals including, but not limited to, municipal per capita water use goals, the basis for the

- development of such goals, and a time frame for achieving the specified goals;
 - (C) beginning May 1, 2005, specific, quantified five-year and ten-year targets for water savings to include goals for water loss programs and goals for municipal use, in gallons per capita per day. The goals established by a public water supplier under this subparagraph are not enforceable;
 - (D) metering device(s), within an accuracy of plus or minus 5.0% in order to measure and account for the amount of water diverted from the source of supply;
 - (E) a program for universal metering of both customer and public uses of water, for meter testing and repair, and for periodic meter replacement;
 - (F) measures to determine and control unaccounted-for uses of water (for example, periodic visual inspections along distribution lines; annual or monthly audit of the water system to determine illegal connections; abandoned services; etc.);
 - (G) a program of continuing public education and information regarding water conservation;
 - (H) a water rate structure which is not "promotional," i.e., a rate structure which is cost based and which does not encourage the excessive use of water;
 - (I) a reservoir systems operations plan, if applicable, providing for the coordinated operation of reservoirs owned by the applicant within a common watershed or river basin to optimize available water supplies; and
 - (J) a means of implementation and enforcement which shall be evidenced by:
 - (i) a copy of the ordinance, resolution, or tariff indicating official adoption of the water conservation plan by the water supplier; and
 - (ii) a description of the authority by which the water supplier will implement and enforce the conservation plan; and
 - (K) documentation of coordination with the regional water planning groups for the service area of the public water supplier to ensure consistency with the appropriate approved regional water plans.
- (2) Additional content requirements. Water conservation plans for municipal uses by public drinking water suppliers serving a current population of 5,000 or more and/or a projected population of 5,000 or more within the next ten years after the effective date of the plan must include the following elements:
- (A) a program of leak detection, repair, and water loss accounting for the water transmission, delivery, and distribution system in order to control unaccounted-for uses of water;
 - (B) a record management system to record water pumped, water deliveries, water sales, and water losses which allows for the desegregation of water sales and uses into the following user classes:
 - (i) residential;
 - (ii) commercial;
 - (iii) public and institutional; and
 - (iv) industrial;
 - (C) A requirement in every wholesale water supply contract entered or renewed after official adoption of the plan (by either ordinance, resolution, or tariff), and including any contract extension, that each successive wholesale customer develop and implement a water conservation plan or water conservation measures using the

applicable elements in this chapter. If the customer intends to resell the water, the contract between the initial supplier and customer must provide that the contract for the resale of the water must have water conservation requirements so that each successive customer in the resale of the water will be required to implement water conservation measures in accordance with the provisions of this chapter.

- (3) Additional conservation strategies. Any combination of the following strategies shall be selected by the water supplier, in addition to the minimum requirements in paragraphs (1) and
 - (2) of this subsection, if they are necessary to achieve the stated water conservation goals of the plan. The commission may require that any of the following strategies be implemented by the water supplier if the commission determines that the strategy is necessary to achieve the goals of the water conservation plan:
 - (A) conservation-oriented water rates and water rate structures such as uniform or increasing block rate schedules, and/or seasonal rates, but not flat rate or decreasing block rates;
 - (B) adoption of ordinances, plumbing codes, and/or rules requiring water-conserving plumbing fixtures to be installed in new structures and existing structures undergoing substantial modification or addition;
 - (C) a program for the replacement or retrofit of water-conserving plumbing fixtures in existing structures;
 - (D) reuse and/or recycling of wastewater and/or gray water;
 - (E) a program for pressure control and/or reduction in the distribution system and/or for customer connections;
 - (F) a program and/or ordinance(s) for landscape water management;
 - (G) a method for monitoring the effectiveness and efficiency of the water conservation plan; and
 - (H) any other water conservation practice, method, or technique which the water supplier shows to be appropriate for achieving the stated goal or goals of the water conservation plan.
- (b) A water conservation plan prepared in accordance with 31 TAC §363.15 (relating to Required Water Conservation Plan) of the Texas Water Development Board and substantially meeting the requirements of this section and other applicable commission rules may be submitted to meet application requirements in accordance with a memorandum of understanding between the commission and the Texas Water Development Board.
- (c) Beginning May 1, 2005, a public water supplier for municipal use shall review and update its water conservation plan, as appropriate, based on an assessment of previous five-year and ten-year targets and any other new or updated information. The public water supplier for municipal use shall review and update the next revision of its water conservation plan not later than May 1, 2009, and every five years after that date to coincide with the regional water planning group.

Source Note: The provisions of this §288.2 adopted to be effective May 3, 1993, 18 TexReg 2558; amended to be effective February 21, 1999, 24 TexReg 949; amended to be effective April 27, 2000, 25 TexReg 3544; amended to be effective October 7, 2004, 29 TexReg 9384

6.3 Implementation Phases

6.3.1 STAGE I - WATER DEMAND AWARENESS (Mild Water Shortage Conditions)

Regulation

- 1) Trigger Level: Water use from Pasadena exceeds 4.25 MGD for five consecutive days. (85% of Current capacity)
- 2) Reduction Goal: 10%
- 3) Continue on-going education program, coordination activities, special use provisions, fire hydrant and line monitoring and programs with water purveyors and companies.
- 4) Waste of water is prohibited.
- 5) Penalty for violation of mandatory Stage 1 demand reduction measures: \$25.00 to \$100.00 per day fine for each violation.
- 6) Demand Reduction measures:
 - A. Landscape irrigation:
 1. Landscape watering with automated irrigation systems or sprinklers between 8 a.m. and 7 p.m. is prohibited. (MANDATORY)
 2. Existing or new landscapes:
 - (a) Watering with automated irrigation systems or sprinklers is permitted from 7 p.m. to 8 a.m., once every seven days in accordance with the Water Restriction Schedule contained in the definitions. (MANDATORY)
 - (b) Watering with hand-held hoses, buckets or drip irrigation systems is permitted at any time.
 - (c) Watering with reused water is exempt from reduction measures.
 - B. Vegetable Gardens:
 - 1) Watering between 8 a.m. and 7 p.m. is prohibited. (MANDATORY)
 - 2) Watering with automated irrigation systems or sprinklers is permitted from 7 p.m. to 8 a.m., once every seven days. (MANDATORY)
 - 3) Watering with hand-held hoses, buckets or drip irrigation systems is permitted at any time.
 - C. Golf Courses:
 - 1) Watering between 8 a.m. and 7 p.m. is prohibited. (MANDATORY)
 - 2) Watering with automated irrigation systems or with sprinklers is permitted from 7p.m. to 8 a.m. on Tuesdays. (MANDATORY)
 - 3) Watering with reused water is exempt from reduction measures.
 - D. Swimming Pools , Hot Tubs and similar facilities:
 - 1) Filling and makeup of new and existing facilities is permitted.
 - 2) Draining is prohibited except onto pervious surfaces only. (MANDATORY)
 - E. Aesthetic Uses: Reduction is recommended-for inside and outside use. It is recommended that non- recirculating fountains be shut off and that recirculating fountains be operated only during low evaporation periods.
 - F. Other Outdoor Uses:
 - 1) Waste is prohibited. (MANDATORY)
 - 2) Reduction of washing of impervious (paved) surface areas is recommended.
 - 3) Non-commercial washing of automobiles, trucks, trailers, boats, airplanes

and other mobile equipment is permitted on designated days once every seven days only between the hours of 7p.m. and 8 a.m. Washing shall be done with a hand-held hose or bucket. Hand-held hoses shall be equipped with a positive shut-off nozzle. (MANDATORY)

- G. Commercial and Industrial Use
 - 1) Washing of automobiles, trucks, trailers, boats, airplanes and other mobile equipment is permitted on the immediate premises of a commercial washing facility.
 - 2) Commercial nurseries, commercial sod farms and other similar establishments are requested to curtail all non-essential water use. (VOLUNTARY)
 - 3) Restaurants are asked not to serve water to customers, unless specifically requested by the customer. (VOLUNTARY)
 - 4) Voluntary reduction of water use in commercial and industrial processes is recommended.
 - 5) Demand use reduction measures for all outdoor water uses apply to commercial and industrial users.
 - H. Domestic Use: Voluntary reduction for indoor domestic use is recommended by any means available.
 - I. Essential and Utility Use: (VOLUNTARY)
 - 1) Fire Fighting: NO RESTRICTIONS
 - 2) Medical use by health care facilities: NO RESTRICTIONS
 - 3) Water Utility Use:
 - a) Reduction of average system pressure to 45 p.s.i. is recommended.
 - b) Leak detection and system repairs are recommended.
 - c) Stabilizing and equalizing system pressure is recommended.
 - d) Sewer line flushing reduction is recommended.
 - e) Fire hydrant flushing reduction is recommended.
- 7.) Alternative water sources for the City of Seabrook are Wells 1 (1490), 2 (1491), and 3 (3682) with an allowable withdrawal of 60MG/year from the Harris-Galveston Subsidence District.

6.3.2 STAGE II - WATER DEMAND WATCH (MODERATE WATER SHORTAGE CONDITIONS)

Regulation

- 1. Trigger Level: Water use from Pasadena exceeds 90 percent of allotment (4.5) MGD for five consecutive days.
- 2. Reduction goal: 15%
- 3. Wastewater is prohibited.
- 4. Penalty for violation of Stage 2 demand reduction measures: \$50.00 to \$200.00 per day for violation.
- 5. Demand Reduction Measures:
 - A. Landscape irrigation:
 - 1) Existing landscapes:
 - (a) Watering with sprinklers is permitted on designated days only from 7 p.m. to 8 a.m., once every seven days.
 - (b) Watering with hand-held hoses, buckets or drip irrigation systems is permitted at any time.
 - (c) irrigation with reused water is exempt from reduction measures.

- B. Vegetable Gardens:
 - 1) Watering with automated irrigation systems or sprinklers is permitted on designated days only from 7 p.m. to 8 a.m., once every seven days.
 - 2) Watering with hand-held hoses, buckets or drip irrigation systems is permitted at any time.
- C. Golf Courses: Only limited irrigation of greens and tees is permitted with the following restrictions:
 - 1) Watering with automated irrigation systems or sprinklers is permitted only on from 7PM Tuesday to 8AM Wednesday.
 - 2) Irrigation with reused water is exempt from reduction measures.
- D. Swimming Pools, Hot Tubs and similar facilities:
 - 1) Filling and makeup of existing facilities are permitted.
 - 2) Filling or makeup of new facilities is prohibited.
 - 3) Draining is prohibited except onto pervious surfaces only.
- E. Aesthetic Uses: Outside use is prohibited except with reused water.
- F. Other outdoor uses:
 - 1) Waste is prohibited.
 - 2) The washing of any impervious surface is prohibited, except for immediate human health, safety and welfare.
 - 3) Non-commercial washing of automobiles, trucks, trailer, boats, airplanes and other mobile equipment is permitted on designated days once every seven days only between the hours of 7 p.m. and 8 a.m. Washing shall be done with a hand-held hose or bucket. Hand-held hoses shall be equipped with a positive shutoff nozzle. (MANDATORY)
- G. Commercial and Industrial Uses
 - 1) Washing of automobiles, trucks, trailers, boats, airplanes and other mobile equipment is permitted on the immediate premises of a commercial washing facility,
 - 2) Commercial nurseries, commercial sod farms and other similar establishments shall restrict watering hours to 6 a.m. to 10 a.m.
 - 3) Restaurants are prohibited from serving water to customers unless specifically requested by the customer.
 - 4) Voluntary reduction of water use in commercial and industrial processes is recommended.
 - 5) Demand use reduction measures for all outdoor water uses apply to commercial and industrial users.
- H. Domestic Use: Voluntary reduction for indoor domestic use is recommended by any means available.
- I. Essential and Utility Use: (VOLUNTARY)
 - 1) Fire fighting: NO RESTRICTIONS.
 - 2) Medical use by health care facilities: NO RESTRICTIONS.
 - 3) Water utility use:
 - a) Reduction of average system pressure to 45 p.s.i. recommended.
 - b) Leak detection and system repairs are recommended.
 - c) Stabilizing and equalizing system pressure are recommended.
 - d) Sewer line flushing is prohibited except for emergencies.
 - e) Fire hydrant flushing is prohibited except for emergencies.
 - f) Power production use: Reduction of water use for power production

is recommended.

- 6) Alternative water sources for the City of Seabrook are Wells 1 (1490), 2 (1491), and 3 (3682) with an allowable withdrawal of 60MG/year from the Harris-Galveston Subsidence District.

6.3.4 STAGE III - AQUIFER ALERT (SEVERE SHORTAGE CONDITIONS) Regulation

1. Trigger Level: Water use from Pasadena is 95% of allocation (4.75 MGD) for five consecutive days.
2. Reduction Goal: 25%
3. Wasting of water is prohibited.
4. Emergency conservation water rates may be implemented by City Council action.
5. Penalty for violation of Stage 3 demand reduction measures: \$50.00 to \$500.00 per day fine for each violation.
6. Demand Reduction Measures:
 - A. Landscape Irrigation:
 - 1) Existing landscapes:
 - a) Watering with automated irrigation systems or sprinklers is prohibited.
 - 2) The washing of any impervious surface is prohibited, except for immediate human health, safety and welfare.
 - B. Commercial and Industrial Uses
 - 1) Commercial washing of automobiles, trucks, trailers, boats, airplanes and other mobile equipment is prohibited except at commercial facilities with recirculating water systems.
 - 2) Commercial nurseries, commercial sod farms and other similar establishments shall restrict watering hours to 6 a.m. to 10 a.m., once a week on Mondays.
 - 3) Restaurants are prohibited from serving water to customers unless specifically requested by the customer.
 - 4) Voluntary reduction of water use in commercial and industrial processes is recommended.
 - 5) Demand use reduction measures for all outdoor water uses apply to commercial and industrial users.
 - C. Domestic Use: Voluntary reduction indoor domestic use recommended by any means available.
 - D. Essential and Utility Use: (VOLUNTARY)
 - 1) Fire fighting: NO RESTRICTIONS
 - 2) Medical use by health care facilities: NO RESTRICTIONS
 - 3) Water Utility Use:
 - a) Reduction of average system pressure to 45 p.s.i. is recommended.
 - b) Leak detection and system repairs are recommended.
 - c) Stabilizing and equalizing system pressure are recommended.
 - d) Sewer Line flushing is prohibited except for emergencies.
 - e) Fire Hydrant flushing is prohibited except for emergencies.
- 7.) Alternative water sources for the City of Seabrook are Wells 1 (1490), 2 (1491), and 3 (3682) with an allowable withdrawal of 60MG/year from the Harris-Galveston Subsidence District.

6.3.5 STAGE IV - AQUIFER RISK (CRITICAL WATER SHORTAGE CONDITION) Regulation

1. Trigger Level: Water use from Southeast Plant exceeds 100% of allotment 5 MGD for five consecutive days.
2. Reduction goal: 30%
3. Waste is prohibited. Water use restricted to those uses essential for human health, safety and welfare.
4. Emergency conservation water rates may be implemented by City Council action.
5. Penalty for violations of Stage 3 demand reduction measures: \$100.00 to \$1,000.00 per day fine for each violation.
6. Mandatory Demand Reduction Measures:
 - a) Watering of trees and shrubs with buckets or drip irrigation systems is permitted on designated days between 7 p.m. and 8 a.m. only. All other landscape irrigation is prohibited except with reuse water.
 - b) Vegetable Gardens: Irrigation is prohibited, except with handheld hoses, buckets or drip systems between 7 p.m. and 8 a.m., once every seven days on designated days.
 - c) Golf Courses: Irrigation is prohibited except with reused water.
 - d) Swimming Pools, Hot Tubs and similar facilities:
 - 1) Filling or makeup of new facilities or existing is prohibited.
 - 2) Draining is prohibited except onto pervious surfaces only.
 - e) Aesthetic Uses: Inside or outside use is prohibited except with reused water.
 - f) Other outdoor uses:
 - 1) Waste is prohibited.
 - 2) The washing of any impervious surface is prohibited, except for immediate human health, safety and welfare.
 - 3) Non-commercial washing of automobiles, trucks, trailers, boats, airplanes and other mobile equipment is prohibited.
 - g) Commercial and Industrial Uses:
 - 1) Commercial washing of automobiles, trucks, trailers, boats, airplanes and other mobile equipment is prohibited.
 - 2) Commercial nurseries, commercial sod farms and other similar establishments shall restrict watering hours to 6 a.m. to 10 a.m., once a week on Mondays.
 - 3) Restaurants are prohibited from serving water to customers unless specifically requested by the customer.
 - 4) Voluntary reduction of water use in commercial and industrial processes is recommended.
 - 5) Demand use reduction measures for all outdoor water uses apply to commercial and industrial users.
 - h) Domestic use: Voluntary reduction for indoor domestic use is recommended by any means available.
 - i) Essential and Utility Use:
 - 1) Fire Fighting: No restrictions
 - 2) Medical use by health care facilities: No restrictions.
 - 3) Water utility use:
 - a) Reduction of average system pressure to 40 p.s.i. is

- recommended.
 - b) Leak detection and system repairs are recommended.
 - c) Stabilizing and equalizing system pressure are recommended.
 - d) Sewer line flushing is prohibited except for emergencies.
 - e) Fire hydrant flushing is prohibited except for emergencies.
 - f) Power production use: reduction of water use for power production is recommended.
- 7.) Alternative water sources for the City of Seabrook are Wells 1 (1490), 2 (1491), and 3 (3682) with an allowable withdrawal of 60MG/year from the Harris-Galveston Subsidence District.

6.3.6 STAGE V: AQUIFER EMERGENCY Regulation

1. Trigger Level: Water use exceeds allocation, other sources at or near 100% of production capacity for five consecutive days.
2. Reduction goal to be determined by the Water Demand Management Program to protect human health, safety and livestock watering.
3. Penalty for violations of Stage 5 demand reduction measures: \$100.00 to \$2000.00 per day fine for each violation.

7.0 EMERGENCY WATER DEMAND MANAGEMENT INFORMATION PROGRAM

The City of Seabrook's Public Works Director maintains, in current condition, information about the City's water supplies, including water usage of both ground and surface waters and shall provide this information to the City Manager and others as appropriate. When water demand at the Southeast Plant reaches trigger levels, as specified in Stage I through 5 of the Drought Contingency Plan (Section 6.3), the full range of information, goals, demand reduction, measures and penalties for each respective stage, as stated in the plan will be communicated to the Seabrook water customers. The means of communication will be by public announcements in newspaper, radio and television and printed bulletins that will be posted at City Hall and when warranted, will be either mailed or hand delivered to water customers.

8.0 Drought Contingency Plan for a Wholesale Public Water Supplier.

8.1 Declaration of Policy, Purpose, and Intent

In order to conserve the available water supply and/or to protect the integrity of water supply facilities, with particular regard for domestic water use, sanitation, and fire protection, and to protect and preserve public health, welfare, and safety and minimize the adverse impacts of water supply shortage or other water supply emergency conditions, the City of Seabrook adopts the following Drought Contingency Plan (the Plan).

8.2 Public Involvement

Opportunity for the public and wholesale water customers to provide input into the preparation of the Plan was provided by City of Seabrook by means regularly

scheduled City Council meetings.

8.3 Wholesale Water Customer Education

The City of Seabrook will periodically provide wholesale water customers with information about the Plan, including information about the conditions under which each stage of the Plan is to be initiated or terminated and the drought response measures to be implemented in each stage. This information will be provided by means of providing the wholesale customer a copy of the Drought Contingency Plan for a Wholesale Supplier.

8.4 Coordination with Regional Water Planning Groups

The water service area of the City of Seabrook is located within the Region H and the City of Seabrook has provided a copy of the Plan to: San Jacinto River Authority, P.O. Box 329, Conroe, TX 77305-0329, phone 936-588-1111.

8.5 Authorization

The City of Seabrook City Manager or his/her designee, is hereby authorized and directed to implement the applicable provisions of this Plan upon determination that such implementation is necessary to protect public health, safety, and welfare. The City of Seabrook City Manager, or his/her designee, shall have the authority to initiate or terminate drought or other water supply emergency response measures as described in this Plan.

8.6 Application

The provisions of this Plan shall apply to all customers utilizing water provided by the City of Seabrook. The terms person and customer as used in the Plan include individuals, corporations, partnerships, associations, and all other legal entities.

8.7 Criteria for Initiation and Termination of Drought Response Stages

The City of Seabrook Public Works Director, or his/her designee, shall monitor water supply and/or demand conditions on a daily basis and shall determine when conditions warrant initiation or termination of each stage of the Plan. Customer notification of the initiation or termination of drought response stages will be made by mail or telephone. The news media will also be informed. The triggering criteria described below are based on the four (4) Stages listed below in accordance with the City of Seabrook's ability to safely operate water capacity from the City of Pasadena.

8.7.1 Stage 1 Triggers -- MILD Water Shortage Conditions

Requirements for initiation The City of Seabrook will recognize that a mild water shortage condition exists: when total daily water demand equals or exceeds 85 percent of the safe operating capacity of 5 million gallons per day for 5 consecutive days (4.25 MGD).

Requirements for termination - Stage 1 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of 30 consecutive days. The City of Seabrook will notify its wholesale

customers and the media of the termination of Stage 1 in the same manner as the notification of initiation of Stage 1 of the Plan.

8.7.2 Stage 2 Triggers -- MODERATE Water Shortage Conditions

Requirements for initiation The City of Seabrook will recognize that a moderate water shortage condition exists: when total daily water demand equals or exceeds 90 percent of the safe operating capacity of 5 million gallons per day for 5 consecutive days (4.5 MGD).

Requirements for termination - Stage 2 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of 30 consecutive days. Upon termination of Stage 2, Stage 1 becomes operative. The City of Seabrook will notify its wholesale customers and the media of the termination of Stage 2 in the same manner as the notification of initiation of Stage 1 of the Plan.

8.7.3 Stage 3 Triggers -- SEVERE Water Shortage Conditions

Requirements for initiation The City of Seabrook will recognize that a severe water shortage condition exists: when total daily water demand equals or exceeds 95 percent of the safe operating capacity of 5 million gallons per day for 5 consecutive days (4.755 MGD).

Requirements for termination - Stage 3 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of 30 consecutive days. Upon termination of Stage 3, Stage 2 becomes operative. The City of Seabrook will notify its wholesale customers and the media of the termination of Stage 2 in the same manner as the notification of initiation of Stage 3 of the Plan.

8.7.4 Stage 4 Triggers -- CRITICAL Water Shortage Conditions

Requirements for initiation - The City of Seabrook will recognize that an emergency water shortage condition exists: when total daily water demand equals or exceeds 100 percent of the safe operating capacity of 5 million gallons per day for 5 consecutive days, major or excessive water line breaks, or pump or system failures occur, which cause unprecedented loss of capability to provide water service; or natural or man-made contamination of the water supply source(s).

Requirements for termination - Stage 4 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of 30 consecutive days. The City of Seabrook will notify its wholesale customers and the media of the termination of Stage 4.

8.7.5 STAGE V: AQUIFER EMERGENCY

Regulation

1. Trigger Level: Water use exceeds allocation, other sources at or near 100% of production capacity for five consecutive days.
2. Reduction goal to be determined by the Water Demand Management Program to protect human health, safety and livestock watering.
3. Penalty for violations of Stage 5 demand reduction measures: \$100.00 to \$2000.00 per day fine for each violation.

8.8 Drought Response Stages

The City of Seabrook Public Works Director, or his/her designee, shall monitor water supply and/or demand conditions and, in accordance with the triggering criteria set forth in Section VI, shall determine that mild, moderate, or severe water shortage conditions exist or that an emergency condition exists and shall implement the following actions:

8.8.1 Stage 1 Response -- MILD Water Shortage Conditions

Target: Achieve a 10 percent reduction in total daily water demand.

Best Management Practices for Supply Management:

Investigate the use of available well water within the potable water system and the possibility of the use of reclaimed water for non-potable purposes.

Water Use Restrictions for Reducing Demand:

- (a) The City of Seabrook Public Works Director, or his/her designee(s), will contact wholesale water customers to discuss water supply and/or demand conditions and will request that wholesale water customers initiate voluntary measures to reduce water use (e.g., implement Stage 1 of the customer drought contingency plan).

8.8.2 Stage 2 Response -- MODERATE Water Shortage Conditions

Target: Achieve a 15 percent reduction in total daily water demand.

Best Management Practices for Supply Management: Investigate the use of available well water within the potable water system and the possibility of the use of reclaimed water for non-potable purposes.

Water Use Restrictions for Reducing Demand:

- (a) The City of Seabrook Public Works Director, or his/her designee(s), will initiate weekly contact with wholesale water customers to discuss water supply and/or demand conditions and the possibility of pro rata curtailment of water diversions and/or deliveries.
- (b) The City of Seabrook Public Works Director, or his/her designee(s), will request wholesale water customers to initiate mandatory measures to reduce non-essential water use (e.g., implement Stage 2 of the customer drought contingency plan).
- (c) The City of Seabrook Public Works Director, or his/her designee(s),

will initiate preparations for the implementation of pro rata curtailment of water diversions and/or deliveries by preparing a monthly water usage allocation baseline for each wholesale customer according to the procedures specified in Section VI of the Plan.

- (d) The City of Seabrook Public Works Director, or his/her designee(s), will provide a weekly report to news media with information regarding current water supply and/or demand conditions, projected water supply and demand conditions if drought conditions persist, and consumer information on water conservation measures and practices.

8.8.3 Stage 3 Response -- SEVERE Water Shortage Conditions

Target: Achieve a 25 percent reduction in total daily water demand. Best Management Practices for Supply Management: Investigate the use of available well water within the potable water system and the possibility of the use of reclaimed water for non-potable purposes.

Water Use Restrictions for Reducing Demand:

- (a) The City of Seabrook Public Works Director, or his/her designee(s), will contact wholesale water customers to discuss water supply and/or demand conditions and will request that wholesale water customers initiate additional mandatory measures to reduce non-essential water use (e.g., implement Stage 2 of the customer drought contingency plan).
- (b) The City of Seabrook Public Works Director, or his/her designee(s), will initiate pro rata curtailment of water diversions and/or deliveries for each wholesale customer according to the procedures specified in Section VI of the Plan.
- (c) City of Seabrook Public Works Director, or his/her designee(s), will provide a weekly report to news media with information regarding current water supply and/or demand conditions, projected water supply and demand conditions if drought conditions persist, and consumer information on water conservation measures and practices.

8.8.4 Stage 4 Response -- EMERGENCY Water Shortage Conditions

Whenever emergency water shortage conditions exist as defined in Section 6 of the Plan, the City of Seabrook Public Works Director shall:

1. Assess the severity of the problem and identify the actions needed and time required to solve the problem.
2. Inform the utility director or other responsible official of each wholesale water customer by telephone or in person and suggest actions, as appropriate, to alleviate problems (e.g., notification of the public to reduce water use until service is restored).

3. If appropriate, notify city, county, and/or state emergency response officials for assistance.
4. Undertake necessary actions, including repairs and/or clean-up as needed.
5. Prepare a post-event assessment report on the incident and critique of emergency response procedures and actions.

8.8.5 STAGE V: RESPONSE AQUIFER EMERGENCY

Whenever emergency water shortage conditions exist as defined in Section 6 of the Plan, the City of Seabrook Public Works Director shall:

1. Consult with wholesale customers to discuss the following water diversions and/or deliveries: disconnection of service or limitation to water service by use of throttling at the interconnect.

8.9 Pro Rata Water Allocation

In the event that the triggering criteria specified in Section 6 of the Plan for Stage 3 Severe Water Shortage Conditions have been met, the City of Seabrook Public Works Director is hereby authorized to initiate allocation of water supplies on a pro rata basis in accordance with Texas Water Code Section 11.039. The drought contingency plan must include a provision in every wholesale water contract entered into or renewed after adoption of the plan, including extensions, that in case of a shortage of water resulting from drought, the water to be distributed shall be divided in accordance with Texas Water Code, § 11.039.

8.10 Enforcement

During any period when pro rata allocation of available water supplies is in effect, wholesale customers shall expect the following water diversions and/or deliveries: disconnection of service or limitation of water service by use of throttling at the interconnect.

8.11 Variances

The Seabrook City Manager or his/her designee, may, in writing, grant a temporary variance to the pro rata water allocation policies provided by this Plan if it is determined that failure to grant such variance would cause an emergency condition adversely affecting the public health, welfare, or safety and if one or more of the following conditions are met:

- (a) Compliance with this Plan cannot be technically accomplished during the duration of the water supply shortage or other condition for which the Plan is in effect.
- (b) Alternative methods can be implemented which will achieve the same level of reduction in water use.

Persons requesting an exemption from the provisions of this Plan shall file a petition for variance with the City of Seabrook City Manager or designee within 5 days after pro rata allocation has been invoked. All petitions for variances shall be reviewed by the City Manager or designee and shall include the following:

- (a) Name and address of the petitioner(s).
- (b) Detailed statement with supporting data and information as to how the pro rata allocation of water under the policies and procedures established in the Plan adversely affects the petitioner or what damage or harm will occur to the petitioner

- or others if petitioner complies with this Ordinance.
- (c) Description of the relief requested.
- (d) Period of time for which the variance is sought.
- (e) Alternative measures the petitioner is taking or proposes to take to meet the intent of this Plan and the compliance date.
- (f) Other pertinent information.

Variances granted by the City Manager shall be subject to the following conditions, unless waived or modified by the Seabrook City Council :

- (a) Variances granted shall include a timetable for compliance.
- (b) Variances granted shall expire when the Plan is no longer in effect unless the petitioner has failed to meet specified requirements.

No variance shall be retroactive or otherwise justify any violation of this Plan occurring prior to the issuance of the variance.

APPENDIX A: Definitions

In the Water Conservation / Drought Contingency Plan, the following definitions apply:

Agricultural irrigation - irrigation for the purpose of growing crops commercially for human consumption or to use as feed for livestock or poultry.

Aesthetic use - the use of water for fountains, waterfalls and landscape lakes or ponds where such use is entirely ornamental and serves no other functional purpose.

Athletic Fields – grounds designated for sports and athletic practices and contests including parks, schools (public and private), municipal and privately owned.

Bucket - bucket or other container holding five gallons or less, used singularly by one person.

Commercial and institutional water use - water use which is integral to the operations of commercial and non-profit establishments and governmental entities such as retail establishments, hotels and motels, restaurants, and office buildings.

Conservation - those practices, techniques, and technologies that reduce the consumption of water, reduce the loss or waste of water, improve the efficiency in the use of water or increase the recycling and reuse of water so that a supply is conserved and made available for future or alternative uses.

Customer - any person, company, or organization using water supplied by the City of Seabrook.

Domestic water use – use of water (other than the “Outdoor” category) for household, personal, or sanitary purposes such as drinking, cooking, cooling, heating, bathing, and cleaning whether the use occurs in a residence, business, industry, or institution.

Even-numbered addresses - street addresses, box numbers, or rural postal route numbers ending in 0, 2, 4, 6 or 8, and locations without addresses.

Existing landscape plant - a landscaping plant planted during any period for which a water conservation plan stage has not been declared or during a stage, which has been rescinded.

Existing facility - a swimming pool, hot tub, or any similar facility, including residential and private facilities, installed during any period for which a water conservation stage has not been declared or during a stage that has been rescinded. This term does not include pools specifically maintained to provide habitat for aquatic life.

Hand-held hose - a hose attended by one person, fitted with a manual shutoff nozzle.

Industrial use - the use of water in processes designed to convert materials of lower value into forms having greater value and usability as in the production of primary goods and services provided by industrial or commercial facilities. Industrial facilities include facilities which perform such process-specific activities as cooling, boiler-feed, cleaning and washing, pollution control, extraction, and separation of desirable material from products and waste materials and the incorporation of water into final products. Commercial facilities include, but are not limited to, food service facilities, hotels, retail facilities and nursery operations.

Landscape irrigation use - water used for the irrigation and maintenance of landscaped areas, whether publicly or privately owned, including residential and commercial lawns, gardens, golf courses, parks, and rights-of-way and medians.

Landscape plant - any plant including any tree, shrub, vine, herb, flower, succulent, groundcover, or grass species that is used for landscaping purposes or for the support of recreational areas such as playgrounds and playing fields.

Livestock use - the use of water for drinking by or washing of livestock. "Livestock" means cattle, sheep, goats, hogs, poultry, horses, and game, domestic, exotic, and other animals and birds, including zoo animals used for commercial or personal purposes.

Makeup - means partial refilling due to evaporative water loss and backwashing.

New facility – a swimming pool, hot tub, or any similar facility, including residential and private facilities, installed during any current water conservation plan stage. When the stage is rescinded, the new facility will be treated thereafter as an existing facility. This term does not include wading pools or pools specifically maintained to provide habitat for aquatic life.

New landscape – vegetation installed at the time of the construction of a new house, new multi-family building, or a new commercial building; installed as part of a capital improvement project; or vegetation which alters more than one half the area of an existing landscape; and has been installed for less than thirty (30) days.

New landscaping plant - a landscaping plant planted during any current water conservation plan stage when the stage is rescinded, the new landscaping plant will be treated thereafter as an existing plant.

Non-essential water use – water uses that are neither essential nor required for the protection of public health, safety, or welfare, including:

- (a) irrigation of landscape areas, including parks, athletic fields, and golf courses, except otherwise provided under this Plan;
- (b) use of water to wash any motor vehicle, motorbike, boat, trailer, airplane or other vehicle;
- (c) use of water to wash down any sidewalks, walkways, driveways, parking lots, tennis courts, or other hard-surfaced areas;
- (d) use of water to wash down buildings or structures for purposes other than immediate fire protection;
- (e) flushing gutters or permitting water to run or accumulate in any gutter or street;
- (f) use of water to fill, refill, or add to any indoor or outdoor swimming pools or Jacuzzi-type pools;
- (g) use of water in a fountain or pond for aesthetic or scenic purposes except where necessary to support aquatic life;
- (h) failure to repair a controllable leak(s) within a reasonable period after having been given notice directing the repair of such leak(s); and
- (i) use of water from hydrants for construction purposes or any other purposes other than fire fighting.

Odd-numbered addresses - means street addresses, box numbers, or rural postal route numbers ending in 1, 3, 5, 7, or 9.

Person – any individual, partnership, co-partnership, firm, company, corporation, association, joint stock company, trust estate, governmental; entity or any other legal entity, or their legal representative, agents or assigns and includes the owner, occupant, lessee, or manager of a property.

Power production use - the use of water for steam generation and the use of water for cooling and for replenishment of cooling reservoirs.

Reused water - water that has been recycled or reclaimed after it has been used for beneficial purposes.

Waste - includes, but is not limited to, allowing water to run off into a gutter, ditch drain or street or failing to repair a controllable leak.

Water Restriction Schedule - where a water restriction calls for use only once every seven days, or only on designated days, the following system shall apply to determine the "day" within each calendar week that the use is permitted.

- 1) Buildings and premises with even-numbered addresses - Tuesdays only beginning at 7:00 pm and ending Wednesdays at 8:00 am.
- 2) Buildings and premises with odd-numbered addresses - Thursdays only beginning at 7:00 pm and ending Fridays at 8:00 a.m.

Vegetable garden - any non-commercial garden planted primarily for household use. For this use "non-commercial" includes incidental direct selling of produce from such a garden to the public.

WATER CONSERVATION PLAN GUIDANCE CHECKLIST

This guidance checklist applies to all Texas Water Development Board (TWDB) Financial Assistance Programs specified in its rules under Texas Administrative Code 31, Chapters 355, 363, 371, 375, 382, and 384 and to PWS's that provide potable water service to 3,300 or more connections. The Water Conservation Plan must meet the minimum requirements as stated below and **should be no older than 5 years**. The Water Conservation Plan should also include a Utility Profile, which is an evaluation of the applicant's water and wastewater system and customer water use characteristics, to identify water conservation opportunities and should be used to set goals through water conservation measures. Completing the Utility Profile is the first step in developing a Water Conservation Plan. The Water Conservation Plan shall provide information in response to the following minimum requirements. If the plan does not provide information for each minimum requirement, the applicant **shall include in the plan an explanation as to why the requirement is not applicable**.

The *Water Conservation Plan* is a strategy or combination of strategies for reducing the consumption of water, reducing the loss or waste of water, improving or maintaining the efficiency in the use of water, or increasing recycling and reuse of water. The *Drought Contingency (Emergency Demand Management) Plan* is a strategy or combination of strategies for responding to temporary and potentially recurring water supply shortages and other water supply **emergencies**.

FAQs: <http://www.twdb.texas.gov/conservation/municipal/plans/faqs.asp>

THE WATER CONSERVATION PLAN REQUIREMENTS:

Requirements for Water Conservation Plans: [Title 30 TAC Chapter 288, Rule §288.2](#)
[Title 31 TAC Chapter 363, Rule §363.15](#)

A.  **Water Conservation Utility Profile, TWDB-1965:** An evaluation of the applicant's water and wastewater system and customer use characteristics to identify water conservation opportunities and potential targets and goals. Completion of the **Utility Profile** as part of the evaluation is required and should be submitted with the plan, it should be considered the data portion of the plan. The Utility Profile should include the water sales and use for the following classifications: residential (both for single-family and multi-family), commercial, institutional, industrial, agricultural, and wholesale; as appropriate.

- If submitting a new Water Conservation Plan for an application, a Utility Profile must be submitted along with the plan. Please reach out to TWDB staff to receive a fillable PDF copy of the Utility Profile. The profile should be filled out with as much data as is available so a baseline water usage profile for the system can be established.

Conservation Staff: wcpteam@twdb.texas.gov

- For new applications with existing Water Conservation Plans, please login to the online LUC application to access your electronic Utility Profile and update the applicable data as needed.

Online Application: <https://www3.twdb.texas.gov/apps/APM/default.aspx>

B.  **Conservation Coordinator:** Include a designated person as the **water conservation coordinator** responsible for implementing the water conservation plan; and identify, in writing, the water conservation coordinator to the executive administrator of the board (*TWC Sec. 13.146*) (*Conditional Requirement*).

For More Information: [Link to the Best Management Practice](#)

C.  **5- and 10-year goals in GPCD:** Inclusion of five-year and ten-year targets that are specific

and quantified for water savings and include goals for water loss programs, and goals for municipal use and residential use, in gallons per capita per day or GPCD (**i.e. Total GPCD, Residential GPCD, and Water Loss GPCD**). A base use figure, or baseline, should be included to calculate your estimated savings. Consider state and regional targets and goals, local climate, and demographics (*i.e. wet year versus dry year, high usage versus low usage*). Consider the anticipated savings that can be achieved by utilizing appropriate best management practices and other conservation techniques.

For More Information: [Targets and Goals Guidance](#)

D.  Achieving Targets: schedule for implementing the plan to achieve the applicant's or utilities targets and goals.

E.  Tracking Targets and Goals: Describe the method for tracking the implementation and effectiveness of the plan. The method should track annual water use and provide information to evaluate the implementation of conservation measures. The plan should measure progress annually and evaluate the progress towards meeting the goals.

F.  Production Meter(s): A meter to measure and account for water diverted from the source of supply to the system.

G.  Universal Metering Program: A program of universal metering of both customer and public uses of water, for meter testing, repair and for periodic replacement (i.e. maintaining meter accuracy by ongoing testing, repairing and an aged meter replacement program).

For More Information: [Link to the Best Management Practice](#)

H.  Water Loss Control Program: Measures to determine and control water loss. A program that helps to identify real or physical losses of water from the water system and apparent losses, or the water that is consumed but not accounted for (some examples are, periodic visual inspections along distribution lines; annual or monthly auditing of the water system to determine illegal connections, or abandoned services, and repairing or replacing meters regularly to ensure efficiency and meter accuracy).

For More Information: [Link to the Best Management Practice](#)

I.  Leak Detection Program: A continuous program of leak detection, repair, and water loss accounting for the transmission, delivery, and distribution system in order to control water loss. Estimate how much the utility can save by repairing the leaks in the system.

For More Information: [Link to the Best Management Practice](#)

J.  Public Education and Information: A program of continuing education and information regarding water conservation. This should include providing water conservation information directly to each residential, industrial and commercial customer at least annually, and providing water conservation literature to new customers when they apply for service. The goal is education of customers about the overall picture of water resources in the community and how conservation is important for meeting the goals and sustaining existing water supplies. An equally important part of the program is to provide data and information on specific actions and measures the customers should take to implement these community goals.

For More Information:

[Link to the Best Management Practice: Public](#)

[Link to the Best Management Practice: School](#)

[Link to the Best Management Practice: Outreach](#)

K.  **Water Rate Structure:** A water rate structure which is not “promotional,” i.e., a rate structure which is cost-based, and which does not encourage the excessive use of water.

Include a copy of the rate structure (i.e. Rate Table or Rate Ordinance)

For More Information: [Link to the Best Management Practice](#)

L. **Signed Official Ordinance:** A means of implementation and enforcement, evidenced by adoption of the plan:

1. a **copy of the ordinance**, resolution, or tariff indicating official adoption of the Water Conservation Plan by the applicant and;
2. a description of the authority by which the applicant will implement and enforce the Water Conservation Plan.

For More Information: [Link to the Best Management Practice](#)

M.  **Wholesale or Contract:** If the applicant will furnish water or wastewater services to another supplying entity that in turn will furnish the water or wastewater services to the ultimate consumer, the requirements for the Water Conservation Plan also pertain to these supplier entities. To comply with this requirement the applicant shall:

1. submit its own Water Conservation Plan;
2. submit the other entity's (or entities) Water Conservation Plan;
3. require, by contract, that the other entity (or entities), adopt a Water Conservation Plan that conforms to the board's requirement and submit it to the board. If the requirement is to be included in an existing water or wastewater service contract, it may be included, at the earliest of the renewal or substantial amendment of that contract, or by other appropriate measures. *(Conditional Requirement)*

For More Information: [Best Management Practices Regarding Wholesale](#)

N.  **Regional Water Planning Group Notification:** Documentation that the regional water planning group for the service area of the applicant or utility has been notified of the applicant's updated Water Conservation Plan (i.e. this can be a copy of the letter, email, or fax cover page) A **COPY must be sent** to the appropriate parties.

NOTE: The Water Conservation Plan may also include other conservation methods or techniques that the applicant deems appropriate.

BMPs: <https://www.twdb.texas.gov/conservation/BMPs/Mun/index.asp>

THE DROUGHT CONTINGENCY PLAN REQUIREMENTS:

O. Drought Contingency Plan (for Financial Assistance Programs) The Drought Contingency Plan shall meet the requirements found in: [Title 30 TAC Chapter 288, Subchapter B](#)

[TCEQ Requirements Regarding Drought Contingency Plans](#)

1.  **Trigger conditions:** Describe information to be monitored. For example, reservoir levels, daily water demand, water production or distribution system limitations. Supply source contamination and system outage or equipment failure should be considered too. Determine specific quantified targets of water use reduction.

2.  **Demand management measures:** Actions that will be implemented by the utility during each stage of the plan when predetermined triggering criteria are met. Drought plans must include quantified and specific targets for water use reductions to be achieved during periods of water shortage and drought. Supply management measures typically can be taken by the utility to better manage available water supply, as well as the use of backup or alternative water sources. The demand management measures should curtail nonessential water uses, for example, outdoor water use.
3.  **Initiation and termination procedures:** The drought plan must include specific procedures to be followed for the initiation or termination of each drought response stage, including procedures for notification of the public.
4.  **Variances and enforcement:** The plan should specify procedures for considering (approving and denying) variances to the plan. Equally as important is the inclusion of provisions for enforcement of any mandatory water use restrictions, including specification of penalties for violations of such restrictions.
5.  **Measures to inform and educate the public:** Involving the public in the preparation of the drought contingency plan provides an important means for educating the public about the need for the plan and its content.

P. Adoption: No water conservation plan is complete without formal adoption by the governing body of the entity. For a municipal water system, adoption would be by the city council as an ordinance, or a resolution by the entity's board of directors.

 **Q. Reporting Requirement:** Identify who will be responsible for preparing the annual report on the utility profile form TWDB-1965. Loan/Grant Recipients must maintain an approved water conservation program in effect until all financial obligations to the state have been discharged and shall **report annually** to the executive administrator of the TWDB on the progress in implementing each of the minimum requirements in its water conservation plan and the status of any of its customers' water conservation plan required by contract. The content and format for the annual reporting is included in the forms:

1. **Water Conservation Plan Annual Report,**
 - a. TWDB-1966 for retail water suppliers,
 - b. TWDB-1967 for non- water suppliers and
 - c. TWDB-1969 for wholesale water suppliers.

For information and assistance for utilities requesting TWDB financial assistance contact:

Water Conservation Plans
Texas Water Development Board
P.O. Box 13231
Austin, Texas 78711-3231
wcpteam@twdb.texas.gov
512-463-7955

RESOURCES LIST:

TWDB Application Program Management (APM) System:

This is where a utility can gain access to the Water Loss, Use and Conservation Home Page or LUC system. Secured access requires a user to log in to view a list of applications and access approved applications in addition to applications offered in public access.

<https://www.twdb.texas.gov/apps/overview.asp>

Municipal Water Conservation Planning Tool:

The MWCPT tool contains pre-loaded data to assist in the development of conservation plans. It provides an accounting framework for projecting future conservation program costs and water savings as well as estimating the water savings from previous implementation of conservation measures.

https://www.twdb.texas.gov/conservation/municipal/plans/doc/TWDB_MWCPT_v1.xlsm

Water Conservation Plan Resources:

A Water Conservation Plan is a strategy or combination of strategies for reducing the consumption of water, reducing the loss or waste of water, improving or maintaining the efficiency in the use of water, or increasing recycling and reuse of water.

<http://www.twdb.texas.gov/conservation/municipal/plans/index.asp>

Best Management Practices Information:

Best Management Practices (BMPs) are a menu of options for which entities within a water use sector can choose to implement in order to achieve benchmarks and goals through water conservation. Best management practices are voluntary efficiency measures that are intended to save a quantifiable amount of water, either directly or indirectly, and can be implemented within a specified timeframe.

<http://www.twdb.texas.gov/conservation/bmps/index.asp>

Statewide Water Conservation Quantification Project:

A research project principally charged with quantitatively determining the savings of municipal water conservation activities being implemented in relation to the recommended conservation goals (supply volumes) in the 2017 State Water Plan. The project was also tasked with identifying activities that participating water utilities could pursue to meet future goals.

<https://www.twdb.texas.gov/conservation/doc/StatewideWaterConservationQuantificationProject.pdf>

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

CONTACT INFORMATION

Name of Utility: CITY OF SEABROOK

Public Water Supply Identification Number (PWS ID): TX1010062

Certificate of Convenience and Necessity (CCN) Number: 10858

Surface Water Right ID Number:

Wastewater ID Number: 20331

Contact: First Name: Brian Last Name: Craig

Title: Asst Public Works Dir / City Engineer

Address: 1100 Red Bluff Road City: Seabrook State: TX

Zip Code: 77586 Zip+4: Email: bcraig@seabrooktx.gov

Telephone Number: 2812915719 Date: 4/11/2024

Is this person the designated Conservation Coordinator? ☒ Yes ☐ No

Regional Water Planning Group: H

Groundwater Conservation District:

Our records indicate that you:

☐ Received financial assistance of \$500,000 or more from TWDB

☒ Have 3,300 or more retail connections

☐ Have a surface water right with TCEQ

A. Population and Service Area Data

1. Current service area size in square miles: 13

Attached file(s):

File Name	File Description
Seabrook CCN.pdf	Seabrook CCN map

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

2. Historical service area population for the previous five years, starting with the most current year.

Year	Historical Population Served By Retail Water Service	Historical Population Served By Wholesale Water Service	Historical Population Served By Wastewater Water Service
2023	13,927	2,947	13,927
2022	13,560	3,075	13,560
2021	13,927	2,710	13,927
2020	14,291	2,740	14,291
2019	14,291	2,740	14,291

3. Projected service area population for the following decades.

Year	Projected Population Served By Retail Water Service	Projected Population Served By Wholesale Water Service	Projected Population Served By Wastewater Water Service
2030	12,687	2,990	12,687
2040	12,914	3,003	12,914
2050	13,279	3,045	13,279
2060	13,517	3,058	13,517
2070	13,759	3,071	13,759

4. Described source(s)/method(s) for estimating current and projected populations.

TWDB 2021 Regional Water Plan for Region H - Seabrook and WCID 50 (El Lago) was used for projected data.

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

B. System Input

System input data for the previous five years.

Total System Input = Self-supplied + Imported– Exported

Year	Water Produced in Gallons	Purchased/Imported Water in Gallons	Exported Water in Gallons	Total System Input	Total GPCD
2023	43,980,612	581,056,122	107,057,143	517,979,591	102
2022	19,034,737	644,336,842	123,628,421	539,743,158	109
2021	21,322,105	616,168,421	110,996,842	526,493,684	104
2020	8,041,053	687,389,474	122,591,579	572,838,948	110
2019	3,889,474	628,172,632	119,384,211	512,677,895	98
Historic Average	19,253,596	631,424,698	116,731,639	533,946,655	105

C. Water Supply System

Attached file(s):

File Name	File Description
map 2023.pdf	

1. Designed daily capacity of system in gallons
2. Storage Capacity
 - 2a. Elevated storage in gallons:
 - 2b. Ground storage in gallons:

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

D. Projected Demands

1. The estimated water supply requirements for the next ten years using population trends, historical water use, economic growth, etc.

Year	Population	Water Demand (gallons)
2025	14,547	1,515,748
2026	14,867	1,549,095
2027	15,194	1,583,175
2028	15,528	1,618,005
2029	15,869	1,653,601
2030	16,219	1,689,980
2031	16,575	1,727,160
2032	16,940	1,765,157
2033	17,313	1,803,991
2034	17,694	1,843,678

2. Description of source data and how projected water demands were determined.

2023 population is 13,927.
 Seabrook growth numbers from 2022 to 2023 was 2.6% $\{(100 - ((13560 * 100) / 13927)) / 100\}$
 TWDB growth numbers from 2030 to 2040 is 1.8% $\{(100 - (12687 * 100) / 12914) / 100\}$
 Average of both = 2.2% increase used every year
 Water demand based on historic average of 104.2 GPCD * 365 days * population

Attached file(s):

File Name	File Description
Projected Water Demands to 2034.xlsx	Projected water demands

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

E. High Volume Customers

1. The annual water use for the five highest volume

RETAIL customers.

Customer	Water Use Category	Annual Water Use	Treated or Raw
Newport Classic Homes (multi fam)	Residential	13,553,000	Treated
Wref Bar Harbor, LP (multi fam)	Residential	12,994,000	Treated
Vista Shores Apts 2011 LP (multi fam)	Residential	9,667,000	Treated
Pirates Landing Apts (multi fam)	Residential	9,489,000	Treated
Brixton Regatta LP (multi fam)	Residential	7,765,000	Treated

2. The annual water use for the five highest volume

WHOLESALE customers.

Customer	Water Use Category	Annual Water Use	Treated or Raw
Harris County WCID 50 El Lago	Municipal	104,916,000	Treated

F. Utility Data Comment Section

Additional comments about utility data.

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UTILITY PROFILE FOR RETAIL WATER SUPPLIER

Section II: System Data

A. Retail Water Supplier Connections

1. List of active retail connections by major water use category.

Water Use Category Type	Total Retail Connections (Active + Inactive)	Percent of Total Connections
Residential - Single Family	3,585	51.20 %
Residential - Multi-Family	3,137	44.80 %
Industrial	0	0.00 %
Commercial	176	2.51 %
Institutional	7	0.10 %
Agricultural	97	1.39 %
Total	7,002	100.00 %

2. Net number of new retail connections by water use category for the previous five years.

	Net Number of New Retail Connections						
Year	Residential - Single Family	Residential - Multi-Family	Industrial	Commercial	Institutional	Agricultural	Total
2023	3,585	3,137	0	176	7	97	7,002
2022	3,538	3,261	0	182	7	100	7,088
2021	3,484	3,080	0	186	8	100	6,858
2020	3,466	3,079	0	175	8	110	6,838
2019	3,449	2,889	0	147	8	103	6,596

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

B. Accounting Data

The previous five years' gallons of RETAIL water provided in each major water use category.

Year	Residential - Single Family	Residential - Multi-Family	Industrial	Commercial	Institutional	Agricultural	Total
2023	272,665,000	99,491,000	0	62,594,000	5,675,000	20,604,000	461,029,000
2022	261,777,000	104,533,000	0	61,726,000	8,581,000	24,194,000	460,811,000
2021	241,807,000	113,198,000	0	64,884,000	2,775,000	15,226,000	437,890,000
2020	266,407,000	123,042,000	0	59,854,000	2,893,000	21,397,000	473,593,000
2019	237,815,000	104,978,000	0	58,975,000	3,841,000	17,484,000	423,093,000

C. Residential Water Use

The previous five years residential GPCD for single family and multi-family units.

Year	Total Residential GPCD
2023	73
2022	74
2021	70
2020	75
2019	66
Historic Average	72

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

D. Annual and Seasonal Water Use

1. The previous five years' gallons of treated water provided to RETAIL customers.

Month	Total Gallons of Treated Water				
	2023	2022	2021	2020	2019
January	33,734,000	32,500,000	34,829,000	31,451,000	31,928,000
February	28,521,000	33,139,000	39,999,000	32,853,000	29,693,000
March	30,777,000	29,723,000	25,510,000	32,053,000	26,811,000
April	33,375,000	34,657,000	38,243,000	39,510,000	34,950,000
May	34,584,000	41,333,000	36,732,000	44,006,000	34,830,000
June	39,836,000	43,163,000	35,519,000	42,370,000	42,941,000
July	45,988,000	50,680,000	38,101,000	47,196,000	36,985,000
August	58,845,000	46,597,000	43,512,000	42,652,000	43,628,000
September	52,695,000	35,955,000	40,651,000	46,397,000	39,087,000
October	36,687,000	45,690,000	34,987,000	40,723,000	45,341,000
November	34,816,000	38,770,000	35,942,000	40,424,000	24,161,000
December	31,171,000	28,604,000	33,865,000	33,958,000	32,738,000
Total	461,029,000	460,811,000	437,890,000	473,593,000	423,093,000

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

2. The previous five years' gallons of raw water provided to RETAIL customers.

Month	Total Gallons of Raw Water				
	2023	2022	2021	2020	2019
January	0	0	0	0	0
February	0	0	0	0	0
March	0	0	0	0	0
April	0	0	0	0	0
May	0	0	0	0	0
June	0	0	0	0	0
July	0	0	0	0	0
August	0	0	0	0	0
September	0	0	0	0	0
October	0	0	0	0	0
November	0	0	0	0	0
December	0	0	0	0	0
Total	0	0	0	0	0

3. Summary of seasonal and annual water use.

	Summer RETAIL (Treated + Raw)	Total RETAIL (Treated + Raw)
2023	144,669,000	461,029,000
2022	140,440,000	460,811,000
2021	117,132,000	437,890,000
2020	132,218,000	473,593,000
2019	123,554,000	423,093,000
Average in Gallons	131,602,600.00	451,283,200.00

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

E. Water Loss

Water Loss data for the previous five years.

Year	Total Water Loss in Gallons	Water Loss in GPCD	Water Loss as a Percentage
2023	54,053,018	11	8.80 %
2022	60,849,130	12	6.35 %
2021	48,098,859	9	4.55 %
2020	59,602,961	11	5.80 %
2019	53,048,421	10	10.35 %
Average	55,130,478	11	7.17 %

F. Peak Day Use

Average Daily Water Use and Peak Day Water Use for the previous five years.

Year	Average Daily Use (gal)	Peak Day Use (gal)	Ratio (peak/avg)
2023	1,263,093	1572489	1.2450
2022	1,262,495	1526521	1.2091
2021	1,199,698	1273173	1.0612
2020	1,297,515	1437152	1.1076
2019	1,159,158	1342978	1.1586

G. Summary of Historic Water Use

Water Use Category	Historic Average	Percent of Connections	Percent of Water Use
Residential - Single Family	256,094,200	51.20 %	56.75 %
Residential - Multi-Family	109,048,400	44.80 %	24.16 %
Industrial	0	0.00 %	0.00 %
Commercial	61,606,600	2.51 %	13.65 %
Institutional	4,753,000	0.10 %	1.05 %
Agricultural	19,781,000	1.39 %	4.38 %

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

H. System Data Comment Section

Section III: Wastewater System Data

A. Wastewater System Data

1. Design capacity of wastewater treatment plant(s) in gallons per day: 2,500,000

2. List of active wastewater connections by major water use category.

Water Use Category	Metered	Unmetered	Total Connections	Percent of Total Connections
Municipal	6,722	0	6,722	96.00 %
Industrial	0	0	0	0.00 %
Commercial	176	0	176	2.51 %
Institutional	7	0	7	0.10 %
Agricultural	97	0	97	1.39 %
Total	7,002	0	7,002	100.00 %

3. Percentage of water serviced by the wastewater system: 100.00 %

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

4. Number of gallons of wastewater that was treated by the utility for the previous five years.

Month	Total Gallons of Treated Water				
	2023	2022	2021	2020	2019
January	41,014,000	33,596,000	41,834,000	47,247,000	49,438,000
February	27,903,000	34,847,000	35,811,000	34,679,000	38,793,000
March	30,282,000	34,086,000	37,348,000	34,752,000	34,048,000
April	34,052,000	34,273,000	36,776,000	35,505,000	33,949,000
May	34,307,000	34,693,000	52,746,000	47,467,000	50,303,000
June	28,119,000	31,247,000	44,283,000	35,496,000	44,558,000
July	29,934,000	33,612,000	46,312,000	46,282,000	38,261,000
August	28,238,000	41,463,000	32,773,000	34,800,000	38,493,000
September	33,169,000	34,437,000	38,781,000	49,816,000	58,527,000
October	46,981,000	32,145,000	39,169,000	34,713,000	45,319,000
November	33,864,000	41,034,000	30,520,000	43,979,000	37,496,000
December	36,964,000	37,868,000	35,669,000	50,073,000	32,873,000
Total	404,827,000	423,301,000	472,022,000	494,809,000	502,058,000

5. Could treated wastewater be substituted for potable water?

☐ Yes ☒ No

B. Reuse Data

1. Data by type of recycling and reuse activities implemented during the current reporting period.

Type of Reuse	Total Annual Volume (in gallons)
On-site Irrigation	
Plant wash down	
Chlorination/de-chlorination	
Industrial	
Landscape irrigation (park,golf courses)	0
Agricultural	
Discharge to surface water	0
Evaporation Pond	0
Other	
Total	0

UTILITY PROFILE FOR RETAIL WATER SUPPLIER

C. Wastewater System Data Comment

Additional comments and files to support or explain wastewater system data listed below.

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Title 31 TAC Chapter 363, Rule §363.15 (B)

WATER CONSERVATION PLAN 5- AND 10-YR GOALS FOR WATER SAVINGS

Name: City of Seabrook

Water Conservation Plan Year: 2023

	Historic 5-yr Average	Baseline*	5-yr Goal for year <u>2028</u>	10-yr Goal for year <u>2033</u>
Total (GPCD) ¹	105	100	100	98
Residential (GPCD) ²	72	80	70	68
Water Loss (GPCD) ³	11	10	7	6
Water Loss (Percentage) ⁴	10 %	10 %	7 %	6 %

1. Total GPCD = (Total Gallons in System ÷ Permanent Population) ÷ 365

2. Residential GPCD = (Gallons Used for Residential Use ÷ Residential Population) ÷ 365

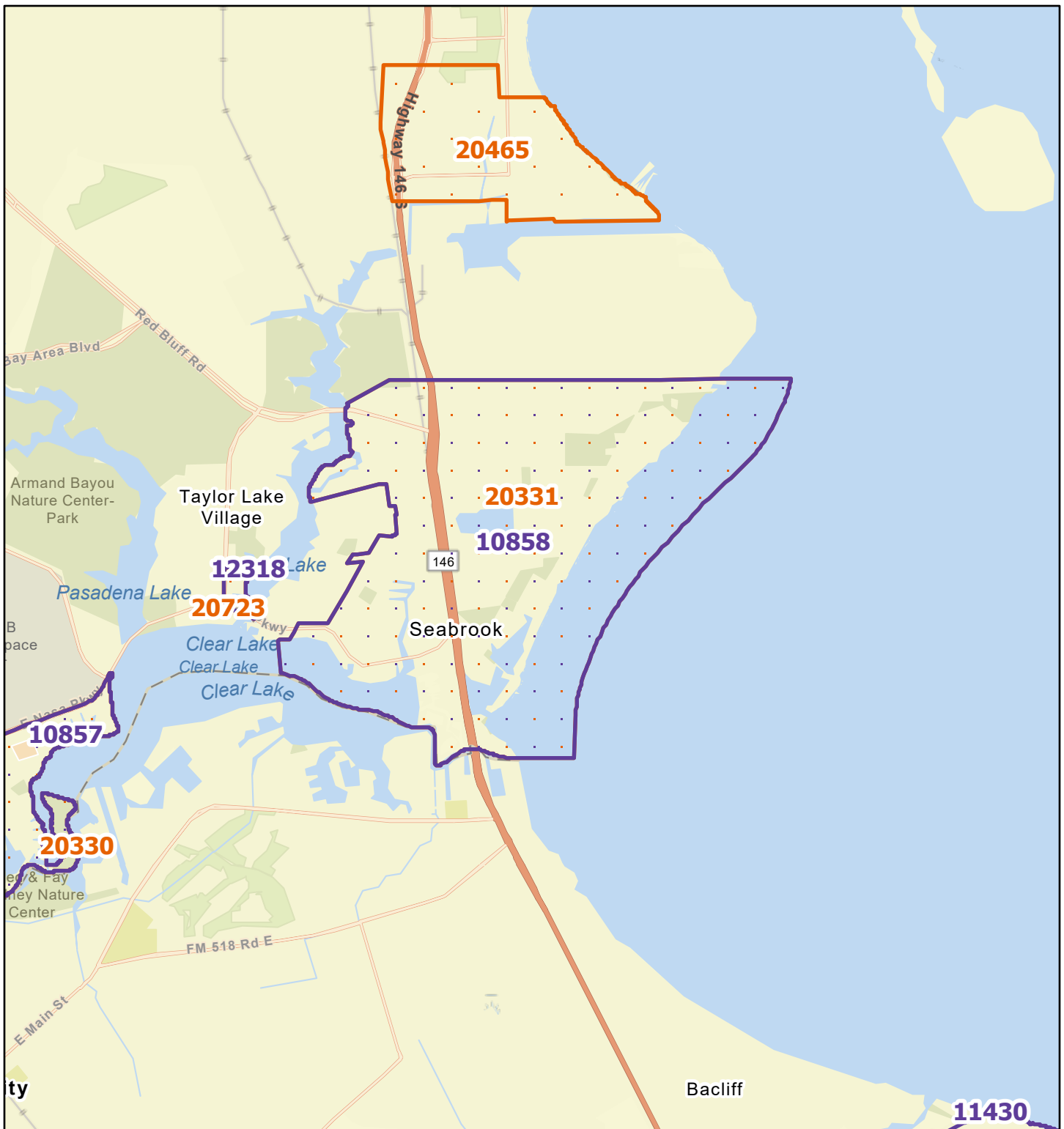
3. Water Loss GPCD = (Total Water Loss ÷ Permanent Population) ÷ 365

4. Water Loss Percentage = (Total Water Loss ÷ Total Gallons in System) x 100; or (Water Loss GPCD ÷ Total GPCD) x 100

GPCD - Gallons Per Capita Per Day

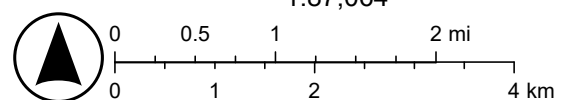
**A base use figure, or baseline, should be included to calculate your estimated savings. Consider state and regional targets and goals, local climate, and demographics (i.e. wet year versus dry year, high usage versus low usage)*

ArcGIS Web Map



2/28/2024, 7:52:53 AM

-  Water CCN Service Areas
-  Sewer CCN Service Areas



City of Houston, HPB, Texas Parks & Wildlife, CONANP, Esri, TomTom, Garmin, Foursquare, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, USDA, USFWS

H.	Water Meter Re-Reads		
	1	Note: If the city has made an error, then the fee will be refunded to the account.	\$25.00 per request
I.	Water Meter Test Fee		
	1	1" or smaller meters, in-house	\$50.00
	2	1½" or larger, outside contractor	Actual cost of outside contractor
J.	Meter Audit		
		Note meter read a maximum of two times	\$50.00
K.	Pretreatment Fees—Surcharge Industries		
	1	Contract laboratory services	City's cost per sampling event
	2	Administrative Fee	\$25.00 per hour
L.	Water rates effective September 15—October 15 billing cycle		
		Water rates for single meter residential and all commercial customers (single customer and multi customer commercial meters)	
		Water rates for single meter residential and all commercial customers (single customer and multi customer commercial meters)	
	1	Meter size	Minimum bill (for first 2,000 gal.)
		¾"	\$20.00
		¾"	\$20.00
		1"	\$50.02
		1.5"	\$100.02
		2"	\$160.04
		3"	\$300.06
		4"	\$500.11
		6"	\$1,000.22
		8"	\$1,600.35
		10"	\$2,300.51
		All over 2,000 gallons to 10,000 gallons	\$7.00 per thousand gallons
		All over 10,000 gallons to 15,000 gallons	\$8.33 per thousand gallons
		All over 15,000 gallons	\$9.95 per thousand gallons
	2	Water rates for multi-family meter customers	
		All gallons over the minimum allotment will be charged as follows:	A minimum charge of \$20.00 per month/per living unit. Minimum charge will include usage of up to 2,000 gallons per month, per unit
		4,001 to 10,000 gallons	\$8.33 per thousand gallons
		All over 10,000 gallons	\$8.33 per thousand gallons
		Water rates for multi-family meter customers (less than five units)	

		All gallons over the minimum allotment will be charged as follows:	a minimum charge of \$20.00 per month/per living unit. Minimum charge will include usage of up to 2,000 gallons per month, per unit.
		4,001 to 10,000 gallons	\$7.00 per thousand gallons
		All over 10,000 gallons	\$8.33 per thousand gallons
3		Sewer rates—Residential	
		First 2,000 gallons	\$25.00
		All over 2,000 gallons, per 1,000 gallons	\$6.53
		Maximum charge based on 16,000 gallons	\$102.26
4		Sewer rates—Commercial and industrial	
		First 2,000 gallons	\$35.44
		All over 2,000 gallons, per 1,000 gallons	\$8.58
M.		Wastewater Tap	
	1	4-inch	Developer is responsible
	2	6-inch	Developer is responsible
N.		Waste Water Maintenance	
	1	Reconnection to city main sewer line (Ord. No. 81-23)	\$200.00
	2	Grinder pump maintenance fee (Ord. No. 87-07; Code Sec. 95-133; Code 1976 12-74; Code 1196, 74-133)	
		Residential customer	\$6.00/month
		Commercial customer	\$25.00/month
—			
DEFINITIONS:			
		Light Commercial:	Office and professional occupancy only.
		Commercial:	All businesses other than above.
		Industrial:	A process plant which discharges 70 percent or more of wastewater to storm sewer facilities as determined by the Director of Public Works.
		Multi-family meter:	Any water meter which serves more than one (1) living unit. For example, an apartment building has one (1) water meter to serve 10 separate apartment units. Or a duplex has one (1) water meter to serve two (2) separate duplex units.
		Multi customer commercial meter:	Any water meter which serves more than one (1) business or commercial enterprise. For example, a shopping plaza has one (1) water meter to serve 10 separate businesses/or shops.
		Single customer meter:	Any water meter which serves only one (1) living unit or one (1) commervcial business or store.
—			
*** On March 8, 1988, the City of Seabrook entered into a contract with the City of Pasadena to purchase potable water; the City of Seabrook received a letter from the City of Pasadena dated August 10, 2016, which stated the base price per thousand gallons of water being sold to the City of Seabrook was increasing from .7297 to .8937; the city council intends to adjust water rates to compensate for the increased charge from the City of Pasadena; and the city council intends to adjust water and sewer rates sufficient to pay the debt service for the certificates of obligation.			

Water Conservation Plan Annual Report Retail Water Supplier

CONTACT INFORMATION

Name of Utility: CITY OF SEABROOK

Public Water Supply Identification Number (PWS ID): TX1010062

Certification of Convenience and Necessity (CCN) Number: 10858

Surface Water Right ID Number:

Wastewater ID Number: 20331

Check all that apply:

- ☒ Retail Water Supplier
☒ Wholesale Water Supplier
☐ Wastewater Treatment Utility

Address: 1100 Red Bluff Road City: Seabrook Zip Code: 77586

Email: kpadgett@seabrooktx.gov Telephone Number: 2812915656

Regional Water Planning Group: H

Groundwater Conservation District:

Contact: First Name: Kevin Last Name: Padgett

Title: Director Public Works

Is this person the designated Conservation Coordinator? ☐ Yes ☒ No

Coordinator: First Name: Brian Last Name: Craig

Title: Assistant Public Work Dir/
City Egn

Address: 1100 Red Bluff Road City: Seabrook Zip Code: 77586

Email: bcraig@seabrooktx.gov Telephone Number: 281-291-5719

Regional Water Planning Group: H

Groundwater Conservation District:

Reporting Period (Calendar year):

Period Begin (mm/yyyy): 01/2023 Period End (mm/yyyy): 12/2023

Check all that apply:

- ☐ Received financial assistance of \$500,000 or more from TWDB
- ☒ Have 3,300 or more retail connections
- ☐ Have a surface water right with TCEQ

SYSTEM DATA

1. For this reporting period, select the category(s) used to classify customer water usage:

	Retail Customer Water Usage Categories
☒	Residential - Single Family
☒	Residential - Multi-family
☐	Industrial
☒	Commercial
☒	Institutional
☒	Agricultural

Retail Customers Categories*

- Residential Single Family
- Residential Multi-Family
- Industrial
- Commercial
- Institutional
- Agricultural

**Recommended Customer Categories for classifying customer water use. For definitions, refer to [Guidance and Methodology on Water Conservation and Water Use](#).*

2. For this reporting period, enter the number of connections for and the gallons of metered retail water used by each category. If the Customer Category does not apply, enter zero or leave blank. These numbers should be the same as those reported on the Water Use Survey.

Retail Customer Category	Number of Connections	Gallons Metered
Residential - Single Family	3,585	272,665,000
Residential - Multi-family	3,137	99,491,000
Industrial	0	0
Commercial	176	62,594,000
Institutional	7	5,675,000
Agricultural	97	20,604,000
Total Retail Water Metered¹	7,002	461,029,000

¹Residential + Industrial + Commercial + Institutional + Agricultural = Total Retail Water Metered

Water Use Accounting

	Total Gallons During the Reporting Period
1. Corrected Input Volume: The volume of treated water input to the distribution system from own production facilities. Same as line 13b of the Water Loss Audit for reporting periods ≥ 2015 . Same as line 14 of the Water Loss Audit for reporting periods ≤ 2014 .	43,980,612
2. Corrected Treated Purchased Water Volume: The amount of treated purchased wholesale water transferred into the utility's distribution system from other water suppliers system. Same as line 14b of the Water Loss Audit for reporting periods ≥ 2015 . Same as line 15 of the Water Loss Audit for reporting periods ≤ 2014 .	581,056,122
3. Corrected Treated Wholesale Water Sales Volume: The amount of treated wholesale water transferred out of the utility's distribution system, although it may be in the system for a brief time for conveyance reasons. Same as line 15b of the Water Loss Audit for reporting periods ≥ 2015 . Same as line 16 of the Water Loss Audit for reporting periods ≤ 2014 .	107,057,143
4. Total System Input Volume: This is the sum of the corrected input volume plus corrected treated purchased water volume minus corrected treated wholesale water sales volume. Same as line 16 of the Water Loss Audit for reporting periods ≥ 2015 . Same as line 17 of the Water Loss Audit for reporting periods ≤ 2014 . Produced + Imported - Exported = Total System Input Volume	517,979,591
5. Billed Metered: All retail water sold and metered. Same as line 17 of the Water Loss Audit for reporting periods ≥ 2015 . Same as line 18 of the Water Loss Audit for reporting periods ≤ 2014 .	461,029,000
6. Other Authorized Consumption: Water that is authorized for other uses such as back flushing, line flushing, storage tank cleaning, fire department use, municipal government offices or municipal golf courses/parks. This water may be metered or unmetered. Same as lines 18, 19, and 20 of the Water Loss Audit for reporting periods ≥ 2015 . Same as lines 19, 20, and 21 of the Water Loss Audit for reporting periods ≤ 2014 .	2,897,573
7. Total Authorized Consumption: All water that has been authorized for use. Same as Line 21 of the Water Loss Audit for reporting periods ≥ 2015 . Same as line 22 of the Water Loss Audit for reporting periods ≤ 2014 . Total Billed and Metered Retail Water + Other Authorized Consumption = Total Authorized Consumption	463,926,573

8. Total Apparent Losses: Water that has been consumed but not properly measured or billed (losses due to customer meter inaccuracy, systematic data handling discrepancy and/or unauthorized consumption such as theft). Same as line 27 of the Water Loss Audit for reporting periods >= 2015. Same as line 28 of the Water Loss Audit for reporting periods <= 2014.	11,713,901
9. Total Real Loss: Physical losses from the distribution system prior to reaching the customer destination (losses due to reported breaks and leaks, physical losses from the system or mains and/or storage overflow). Same as line 30 of the Water Loss Audit for reporting periods >= 2015. Same as line 31 of the Water Loss Audit for reporting periods <= 2014.	42,339,117
10. Total Water Loss: Apparent + Real = Total Water Loss	54,053,018

Programs and Activities

- What year did your entity adopt or revise their most recent Water Conservation Plan? 2018
- Does The Plan incorporate [Best Management Practices](#)? ☒ Yes ☐ No
- Using the table below select the types of Best Management Practices or water conservation and reuse strategies actively administered during this reporting period and estimate the savings incurred in implementing water conservation and reuse activities and programs. Leave fields blank if unknown. **Please separate reuse volumes from gallons saved.**

Methods and techniques for determining gallons saved are unique to each utility as they conduct internal cost analyses and long-term financial planning. Texas Best Management Practice can be found at TWDB's Water Conservation Best Management Practices [webpage](#). The [Alliance for Efficiency Water Conservation Tracking Tool](#) may offer guidance on determining and calculating savings for individual BMPs.

Best Management Practice	Check if Implemented	Estimated Gallons Saved	Estimated Gallons Reused
Conservation Analysis and Planning			
Conservation Coordinator	☐		
Cost Effective Analysis	☐		
Water Survey for Single Family and Multi-family Customers	☐		
Customer Characterization	☐		
Financial			
Wholesale Agency Assistance Programs	☐		
Water Conservation Pricing	☐		
System Operations			
Metering New Connections and Retrofitting Existing Connections	☐		

Utility Water Audit and Water Loss	☐		
Landscaping			
Landscape Irrigation Conservation and Incentives	☐		
Athletic Fields Conservation	☐		
Golf Course Conservation	☐		
Park Conservation	☐		
Residential Landscape Irrigation Evaluation	☐		
Outdoor Watering Schedule	☐		
Education and Public Awareness			
School Education	☐		
Public Information	☐		
Public Outreach and Education	☒	50,000	0
Partnerships with Nonprofit Organizations	☒	30,000	0
Rebate, Retrofit, and Incentive Programs			
Conservation Programs for ICI Accounts	☐		
Residential Clothes Washer Incentive Program	☐		
Water Wise Landscape Design and Conversion Programs	☐		
Showerhead, Aerator, and Toilet Flapper Retrofit	☐		
Residential Toilet Replacement Programs	☐		
Custom Conservation Rebates	☐		
Plumbing Assistance for Economically Disadvantaged Customers	☐		
Conservation Technology & Reuse			
New Construction Graywater	☐		
Rainwater Harvesting and Condensate Reuse	☒	35,000	0
Water Reuse BMP Categories			
Reuse for On-site Irrigation	☐		
Reuse for Plant Washdown	☐		
Reuse for Chlorination/Dechlorination	☐		
Reuse for Industry	☐		
Reuse for Agriculture	☐		
Regulatory and Enforcement			
Prohibition on Wasting Water	☐		
Conservation Ordinance Planning and Development	☐		
Enforcement of Irrigation Standards	☐		
Retail			
Other	☐		
Totals		115,000	0

4. For this reporting period, estimate the savings from water conservation activities and programs.

Gallons Saved/Conserved	Gallons Recycled/Reused	Total Volume of Water Saved ¹	Dollar Value of Water Saved ²
115,000	0	115,000	115

¹Estimated Gallons Saved + Estimated Gallons Recycled/Reused = Total Volume Saved

²Estimated this value by taking into account water savings, the cost of treatment or purchase of water, and deferred capital cost due to conservation.

5. Comments or Explanations Regarding Data Entered in Sections Above.
 Files to support or explain this may be attached below.

6. During this reporting period, did your rates or rate structure change? ☒ Yes ☐ No

Select the type of rate pricing structure used. Check all that apply.

☐	
☒	Uniform Rates
☐	Flat Rates
☐	Inclining/Inverted Block Rates
☐	Declining Block Rates
☐	Seasonal Rates
☒	Water Budget Based Rates
☒	Excess Use Rates
☐	Drought Demand Rates
☐	Tailored Rates
☒	Surcharge - usage demand
☐	Surcharge - seasonal
☐	Surcharge - drought
☐	Other

7. For this reporting period, select the public awareness or educational activities used.

Name	Implemented This Year	Number Of Times This Year	Total Population Reached this Year
Brochures Distributed	☒	2	150
Messages Provided on Utility Bills	☒	1	15,000
Press Releases	☐		
TV Public Service Announcements	☐		
Radio Public Service Announcements	☐		
Educational School Programs	☐		
Displays, Exhibits, and Presentations	☐		
Community Events	☐		
Social Media campaign - Facebook	☒	1	15,000
Social Media campaign - Twitter	☒	1	15,000
Social Media campaign - Instagram	☒	1	15,000
Social Media campaign - YouTube	☐		
Facility Tours	☐		
Other	☐		
Total		6	60,150

Leak Detection and Water Loss

1. During this reporting period, how many leaks were repaired in the system or at service connections? 115

2. Select the main cause(s) of water loss in your system.

	Water Loss Causes
☒	Distribution line leaks and breaks
☐	Unauthorized use and theft

☐	Master meter problems
☐	Customer meter problems
☐	Record and data problems
☐	Other

3. For this reporting period, provide the following information on your distribution lines.

Total Length of Main Lines (miles)

Total Length Repaired (feet)

Total Length Replaced (feet)

54

150

1130

4. For this reporting period, provide the following information regarding your meters:

Type of Meter	Total Number	Total Tested	Total Repaired	Total Replaced
Production Meters	4011	0	0	54
Meters larger than 1 1/2 inches	120	0	0	0
Meters 1 1/2 inches or smaller	3891	0	0	54

5. Does your system have automated meter reading?

☒ Yes ☐ No

Program Effectiveness

1. Program Effectiveness

In your opinion, how would you rank the overall effectiveness of your conservation programs and activities?

Customer Classification	Less Than Effective	Somewhat Effective	Highly Effective	Does Not Apply
Residential Customers	☐	☒	☐	☐
Industrial Customers	☐	☐	☐	☒
Institutional Customers	☐	☐	☒	☐
Commercial Customers	☐	☒	☐	☐
Agricultural Customers	☐	☐	☐	☒

2. During the reporting period, did you implement your Drought Contingency Plan? ☒ Yes ☐ No

3. Select the areas for which you would like to receive more technical assistance:

	Technical Assistance Areas
☒	Best Management Practices
☒	Drought Contingency Plans
☐	Landscape Irrigation
☒	Leak Detection and Equipment
☐	Rainwater Harvesting
☐	Rate Structures
☒	Educational Resources
☐	Water Conservation Annual Reports
☐	Water Conservation Plans
☐	Water IQ: Know Your Water
☐	Water Loss Audits
☐	Recycling and Reuse

Water Loss, Target and Goals

Total, Residential and Water Loss Gallons Per Capita per Day (GPCD) and Water Loss Percentage

The tables below display your current GPCD totals and water loss percentage for your service area.

Total System Input in Gallons Water Produced + Wholesale Imported - Wholesale Exported	Retail Population¹	Total GPCD (System Input / Retail Population) / 365
517,979,591	13,927	102

¹Retail Population is the total permanent population of the service area, including single family, multi-family, and group quarter populations

Residential Use in Gallons (Single Family + Multi-family)	Residential Population²	Residential GPCD (Residential Use / Residential Population) / 365
372,156,000	13,927	73

²Residential Population is the total residential population of the service area, including only single family and multi-family populations

Total Water Loss in Gallons Apparent + Real = Total Water Loss	Retail Population	Water Loss GPCD³	Water Loss Percent
54,053,018	13,927	11	10.44%

³(Total Water Loss / Residential Population) / 365 = Water Loss GPCD
 (Total Water Loss / Total System Input) *100 = Water Loss Percentage

The table below displays the specific and quantified five-year and ten-year goals listed in your current Water Conservation Plan alongside the current GPCD and water loss totals.

Achieve Date	Target for Total GPCD	Current Total GPCD	Target for Residential GPCD	Current Residential GPCD	Target for Water Loss GPCD	Current Water Loss GPCD	Target for Water Loss Percentage	Current Water Loss Percentage
Five-year Target Date 2023	110	102	80	73	7	11	6.36 %	10.44 %
Ten-year Target Date 2028	100	102	70	73	6	11	6.00 %	10.44 %

**CITY OF SEABROOK
ORDINANCE NO. 2024-12
AMENDING THE WATER CONSERVATION AND
DROUGHT CONTINGENCY PLAN**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEABROOK, TEXAS AMENDING CHAPTER 95, “UTILITIES”, ARTICLE III, “WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN” OF THE CODE OF ORDINANCES OF THE CITY OF SEABROOK, TEXAS BY DELETING IT IN ITS ENTIRETY, SECTIONS 95-76 THROUGH 95-85 WHICH CONTAINS THE CITY’S PREVIOUS WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN, AND REPLACING IT WITH AN UPDATED SECTION 95-76, ENTITLED SEABROOK WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN WHICH CONTAINS THE UTILITY PROFILE USING THE PREVIOUS FIVE YEARS’ WATER USE DATA; UPDATING THE WATER CONSERVATION GOALS BASED ON THE HISTORIC USE DATA; SHOWING THE UPDATE TO THE WATER RATE STRUCTURE; AND BY INCORPORATING THE ENTIRE UPDATED PLAN INTO THE CODE; PROVIDING A PENALTY IN AN AMOUNT NOT TO EXCEED \$500.00 FOR VIOLATION OF ANY PROVISION HEREOF BY INCLUSION INTO THE CODE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HERewith; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Seabrook, Texas (the “City”) recognizes that the amount of water available to the City and its water customers is limited; and,

WHEREAS, the City recognized that due to normal limitations due to drought conditions, system failures and other acts of God which may occur, the City cannot always guarantee and uninterrupted water supply for all purposes; and,

WHEREAS, applicable law and regulations of the Texas Commission on Environmental Quality require that the City update and adopt a Water Conservation and Drought Contingency Plan (Plan) every five years; and,

WHEREAS, the City Council of the City of Seabrook approved Ordinance 2009-02 on March 17, 2009, which adopted the Water Conservation and Drought Contingency Plan by reference only, and it has been determined that for easy reference by the public, the Plan document shall now be contained in full in the Seabrook Code of Ordinances; and,

WHEREAS, the City Council of the City of Seabrook approved Ordinance 2012-13, on May 15th, 2012, which added a new section to the Seabrook Code of Ordinances entitled, “Drought Contingency Plan for Wholesale Public Water Supplier”; and,

WHEREAS, the City Council of the City of Seabrook approved Ordinance 2018-05, on February 6th, 2018, which adopted the amended Water Conservation and Drought Contingency Plan; and,

WHEREAS, the Plan has been updated to update the Utility Profile using the previous five years' water use data, to update the Water Conservation Goals based on the historic use data; and to show the update to the Water Rate Structure.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

SECTION 1. FINDINGS OF FACT.

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

SECTION 2. AMENDMENT TO THE SEABROOK CODE OF ORDINANCE, CHAPTER 95 ENTITLED "UTILITIES", ARTICLE III, "WATER CONSERVATION" IS AMENDED BY UPDATING SECTION 95-80, WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN", BY UPDATING THE UTILITY PROFILE USING THE PREVIOUS FIVE YEARS' WATER USE DATA; UPDATING THE WATER CONSERVATION GOALS BASED ON THE HISTORIC USE DATA; AND PROVIDING AN UPDATE TO THE WATER RATE STRUCTURE, AS CONTAINED IN EXHIBIT "A" ATTACHED HERETO AND INCORPORATED BY REFERENCE.

SECTION 3. INCORPORATION INTO THE CODE, PENALTY CLAUSE.

This Ordinance is hereby incorporated and made a part of the Seabrook City Code. Violation of this ordinance is subject to the penalty section of said Code and Ordinance, Section 1-15 "General Penalty and 11.06, "Criminal Enforcement" which provides that any person who shall violate any provision of this Ordinance shall be deemed guilty of an offense and, upon conviction, shall be fined in an amount not to exceed \$500.00. Each day of violation shall constitute a separate offense.

SECTION 4. REPEAL OF CONFLICTING ORDINANCES.

All ordinances or parts of ordinances in conflict or inconsistent with this Ordinance are hereby expressly repealed.

SECTION 5. SEVERABILITY.

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

[SIGNATURES ARE ON FOLLOWING PAGE]

SECTION 6. NOTICE.

The City Secretary shall give notice of the enactment of this Ordinance by promptly publishing it or its descriptive caption and penalty after final passage in the official newspaper of the City; the Ordinance to take effect upon publication.

PASSED, APPROVED, AND ADOPTED on first reading with a quorum present, by an affirmative vote of a majority of Councilmembers present, in accordance with Seabrook City Charter Section 2.10 on this 7th day of May 2024.

PASSED, APPROVED, AND ADOPTED, as revised on final reading with a quorum present, by an affirmative vote of a majority of Councilmembers present, in accordance with Seabrook City Charter Section 2.10 on this 21st day of May 2024.

BY: _____

Thomas G. Kolupski
Mayor

ATTEST:

By: _____
Rachel Lewis
City Secretary

APPROVED AS TO FORM:

By: _____
David Olson
City Attorney



Agenda Briefing

Date of Meeting: May 7, 2024

Responsible Department: Finance

Presenter: Michael Gibbs, Director of Finance

Briefing Prepared By: Gerald Pierce

Strategic Focus Area: Purchasing, Vendor Selection and Finance

General Information:

Consider and take all appropriate action on Resolution 2024- 11, authorizing the City Manager or the City Manager's designee to execute a Master Interlocal Purchasing Agreement with the North Central Texas Council of Governments (NCTCOG) to participate in the TXSHARE cooperative purchasing program.

Executive Summary / Background:

The Participant appoints NCTCOG as a lawful purchasing agent for the purpose of certain products and services (“Products” or “Services”) through the TXShare Program. Participants will access the Program through www.TXShare.org. All purchases under this Agreement shall comply with applicable Texas competitive bidding statutes as well as the specifications, contract terms and pricing applicable to such purchases.

STAFF WOULD LIKE TO ENTER INTO THE NCTCOG PLATFORM TO SELECT VENDORS WHO CAN SUPPLY THE CITY WITH THE BEST PRICE AND PRODUCT OT COMPLETE PURCHASES. APPROVAL OF THE INTERLOCAL AGREEMENT ALLOWS THE CITY TO MEET THE STATES PROCUREMENT GUIDELINES ON COMPETITIVE BIDDING TO SELECT A VENDOR.

Funding / Fiscal Information:

Supporting Materials Attached:

1. TXShare MASTER INTERLOCAL PURCHASING AGREEMENT
2. Resolution 2024-11 NCTCOG Cooperative Purchasing Agreement 2

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

APPROVE THE NCTCOG INTERLOCAL PURCHASING AGREEMENT

MASTER INTERLOCAL PURCHASING AGREEMENT

THIS MASTER INTERLOCAL AGREEMENT (“ILA”). made and entered into pursuant to the Texas Interlocal Cooperation Act, Chapter 791, Texas Government Code (the “Act”), by and between the North Central Texas Council of Governments, hereinafter referred to as “NCTCOG,” having its principal place of business at 616 Six Flags Drive, Arlington, TX 76011, and _____, a local government, a state agency, or a non-profit corporation created and operated to provide one or more governmental functions and services, hereinafter referred to as “Participant,” having its principal place of business at _____.

WHEREAS, NCTCOG is a regional planning commission and political subdivision of the State of Texas operating under Chapter 391, Texas Local Government Code; and

WHEREAS, pursuant to the Act, NCTCOG is authorized to contract with eligible entities to perform governmental functions and services, including the purchase of goods and services; and

WHEREAS, in reliance on such authority, NCTCOG has instituted a cooperative purchasing program under which it contracts with eligible entities under the Act; and

WHEREAS, Participant has represented that it is an eligible entity under the Act, that is authorized to enter into this Agreement on _____ (Date), and that it desires to contract with NCTCOG on the terms set forth below;

NOW, THEREFORE, NCTCOG and the Participant do hereby agree as follows:

ARTICLE 1: LEGAL AUTHORITY

The Participant represents and warrants to NCTCOG that (1) it is eligible to contract with NCTCOG under the Act for the purposes recited herein because it is one of the following: a local government, as defined in the Act (a county, a municipality, a special district, or other political subdivision of the State of Texas or any other state), or a combination of two or more of those entities, a state agency (an agency that the State of Texas as defined in Section 771.002 of the Texas Government Code, or a similar agency of another state), or a non-profit corporation created and operated to provide one or more governmental functions and services, and (2) it possesses adequate legal authority to enter into this Agreement.

ARTICLE 2: SCOPE OF SERVICES

The Participant appoints NCTCOG its true and lawful purchasing agent for the purpose of certain products and services (“Products” or “Services”) through the **TXShare** Program. Participants will access the Program through **www.TXShare.org**. All purchases under this Agreement shall comply with applicable Texas competitive bidding statutes as well as the specifications, contract terms and pricing applicable to such purchases. NCTCOG may also serve as a coordinating agent to administer the use of eligible Participant contracts to other participants of TXShare. The eligibility of such contracts will be determined by incorporation of coordinating agent authorization in Participant’s solicitation documents. Title to all products purchased under the TXShare Program shall be held by Participant unless otherwise agreed. Nothing in this Agreement shall preclude the Participant for purchasing Products and/or Services offered in the TXShare Program directly from the vendor/supplier.

ARTICLE 3: PAYMENTS

Upon delivery of goods or services purchased and presentation of property documented invoice, the Participant shall promptly, and in any case within thirty (30) days, pay the contracted provider the full amount of the invoice. All payments for goods or services will be made from current revenues available to the paying party. In no event shall NCTCOG have any financial liability in the Participant for any goods or services Participant purchase through the TXShare Program.

ARTICLE 4: PERFORMANCE PERIOD

This Agreement shall be effective when signed by the last party whose signing makes the Agreement fully executed and will remain in full force and effect for one (1) year. This Agreement shall automatically renew for successive one-year terms unless sooner terminated in accordance with Article 6 below. Any modifications of this Agreement must comply with the requirements of Article 5 below.

ARTICLE 5: CHANGES AND AMENDMENTS

This Agreement may be amended only by a written amendment executed by both parties, except that any alterations, additions, or deletions to the terms of this Agreement which are required by changes in Federal and State law or regulations are automatically incorporated into this Agreement without written amendment hereto and shall become effective on the date designated by such law or regulation. NCTCOG reserves the right from time to time to make changes in the scope of products and services offered through the TShare Program.

ARTICLE 6: TERMINATION PROCEDURES

NCTCOG or the Participant may cancel this Agreement for any reason and at any time upon thirty (30) days written notice by certified mail to the other party to this Agreement. The obligation of the Participant to pay for any Service and/or Products purchased under this Agreement, shall survive cancellation, as well as any other Participant costs incurred prior to the effective date of cancellation.

ARTICLE 7: APPLICABLE LAWS

NCTCOG and the Participant agree to conduct all activities under this Agreement in accordance with all applicable rules, regulations, and ordinances and laws in effect or promulgated during the term of this Agreement.

ARTICLE 8: DISPUTE RESOLUTION

The parties to this Agreement agree to the extent possible and not in contravention of any applicable state or federal law or procedure established for dispute resolution, to attempt to resolve any dispute between them regarding this Agreement informally through voluntary mediation, arbitration, or any other local dispute mediation process before resorting to litigation.

ARTICLE 9: MISCELLANEOUS

- a. This Agreement has been made under and shall be governed by the laws of the State of Texas. Venue and jurisdiction of any suit or cause of action arising under, or in connection with, this Agreement shall lie exclusively in Tarrant County, Texas.
- b. The persons executing this Agreement hereby represent that they have authorization to sign on behalf of their respective entities.
- c. This Agreement and the rights and obligations contained herein may not be assigned by either party without the prior written approval of the other party to this Agreement.

- d. All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect any other term of this Agreement, which shall continue in full force and effect.
- e. To the extent that either party to this Agreement shall be wholly or partially prevented from the performance within the term specified of any obligation or duty placed on such party by reason of or through strikes, stoppage of labor, riot, fire, flood, acts of war, insurrection, accident, order of any court, act of God, or specific cause reasonably beyond the party's control and not attributable to its neglect or nonfeasance. In such event, the time for performance of such obligation or duty shall be suspended until such disability to perform is removed; provided, however, force majeure shall not excuse an obligation to solely pay funds.
- f. This Agreement and any attachments/addendums, as provided herein, constitute the complete agreement between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.

**THIS INSTRUMENT HAS BEEN EXECUTED IN TWO ORIGINALS BY THE PARTIES HERETO
AS FOLLOWS:**

North Central Texas Council of Governments

TXShare
616 Six Flags Drive, Arlington, TX 76011

Name of Participating Agency

NCTCOG Executive Director or Designee

Mailing Address

Signature of Executive Director or Designee

City State Zip

Date

Name and Title of Authorized Official or Designee

Signature

Date

**CITY OF SEABROOK
RESOLUTION 2024-11**

**PARTICIPATION IN THE
TXSHARE (NCTCOG) MASTER INTERLOCAL PURCHASING
AGREEMENT**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEABROOK, TEXAS
AUTHORIZING THE CITY'S PARTICIPATION IN THE NORTH CENTRAL TEXAS
COUNCIL OF GOVERNMENTS, INTERLOCAL PURCHASING AGREEMENT FOR
GOODS AND SERVICES, AND AUTHORIZING THE CITY MANAGER TO EXECUTE
THE ATTACHED AGREEMENT FOR SUCH PROGRAM**

WHEREAS, the City of Seabrook, Texas has elected to be a customer in a national purchasing interlocal agreement, a program created in accordance with and pursuant to the Texas Interlocal Cooperation Act, Chapter 791, Operating under chapter 391, Texas Local Government Code;

WHEREAS, the City of Seabrook believes that participation in the NCTCOG cooperative purchasing agreement will be highly beneficial to its taxpayers through the efficiencies and potential savings to be realized; and

WHEREAS, the City of Seabrook desires to participate and join with other entities in an Intergovernmental Purchasing agreement to purchase products, materials, and services for the purpose of fulfilling and implementing their respective public and governmental purposes, needs, objectives, programs, functions, and services; and

WHEREAS, the mission of NCTCOG purchasing agreement is to make sure our members receive the benefits of pooled purchasing power, paired with the professionalism and devotion to customer service that includes best pricing available, access to current industry solutions, and more; and

WHEREAS, the Cooperative Member satisfies the requirement to seek competitive bids for the purchase of goods and/or services.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF SEABROOK, STATE OF TEXAS:**

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

Section 2. That the City of Seabrook requests that the Governmental Procurement Alliance include the City's stated needs for all categories to buy products, materials, and services at the best possible pricing without the need for a lengthy procurement process.

Section 3. That the Cooperative is authorized to sign and deliver all necessary requests and other documents in connection therewith, for and on behalf of the City of Seabrook when requested, as provided herein.

Section 4. That the City Manager of the City of Seabrook is hereby authorized to execute an Interlocal Cooperation Contract with NCTCOG agreement and all other documents necessary to allow for the purchasing of products from said purchasing alliance, substantially in the form attached hereto as "Exhibit A" and incorporated herein.

Section 5. That execution of this Resolution shall evidence the determination by the City of Seabrook to become a member of the NCTCOG terms and conditions stated in the attached Exhibit A. The City Council has, and at the time of adoption of this Resolution, had, full power and lawful authority to adopt the foregoing Resolution and to confer the obligations, powers, and authority to the person named, who is hereby granted the power to exercise same.

Section 6. The City Manager is hereby designated as a person to act under the direction of, and on behalf the City of Seabrook, in all matters related to the Program as provided for in Texas Local Government Code Chapter 791.

PASSED, APPROVED, AND RESOLVED on this 7th day of May 2024.

Cooperative Member:

CITY OF SEABROOK, TEXAS

BY: _____
Gayle Cook
City Manager

ATTEST:

Rachel Lewis,
TRMC City
Secretary



Agenda Briefing

Date of Meeting: May 7, 2024

Responsible Department: Finance

Presenter: Michael Gibbs, Director of Finance

Briefing Prepared By: Michael Giangrosso

Strategic Focus Area:

General Information:

Consider and take all appropriate action on the acceptance and approval of the Comprehensive Annual Financial Report and Audit Report for Fiscal Year 2022-2023, conducted by Belt Harris Pechacek, LLP.

Executive Summary / Background:

Belt Harris Pechacek will present the City's Comprehensive Annual Financial Report and Audit Report for Year Ending September 30, 2023.

Funding / Fiscal Information:

Supporting Materials Attached: None

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

Accept and Approve the Comprehensive Annual Financial Report and Audit Report for FY2022-2023.



Agenda Briefing

Date of Meeting: May 7, 2024

Responsible Department: City Manager's Office

Presenter: Kevin Rodgers, Emergency Management Director

Briefing Prepared By: Gayle Cook

Strategic Focus Area: Public Safety

General Information:

Consider and take all appropriate action on an amendment to the Public Safety Fund 2024 Budget to approve an additional \$42,569.24 for Emergency Medical Services and Public Safety related items.

Executive Summary / Background:

The Public Safety Committee has heard, considered and approved a recommendation to the City Council for adding to the 2024 budget expenditures for the following items:

1. \$1,857.51 - Replacement of the mule roof for the Emergency Medical Services Department
2. \$35,817.13 - Installation of additional Styker Power Load System on the City's newest fleet unit
3. \$4,894.60 - Installation of emergency lighting on the two (2) new Public Safety Rangers

The total cost of all expenditures is \$42,569.24.

With the additional fee optionally derived on the utility bills and per resolution of the City Council, a committee meets annually with all public safety and emergency related department to make recommendations for expenditures for the funding annually. The fund is currently well funded with reserves, this amendment is requested to utilize the unrestricted balance toward eligible expenses.

Funding / Fiscal Information:

Public Safety Fund

Supporting Materials Attached:

1. Public Safety Fund 2nd Amendment

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

Approval of Amendment 2 to the Public Safety funding in an amount not to exceed \$42,569.24

Public Safety Fund Purchase Plan Request Form

Date of Request:

4/22/2024

Submitter:

Seabrook EMS

Presenter:

Kevin Rodgers

Description/Subject:

Replacement roof/windshield for Kawasaki Mule/Graphics

Purpose/Need:

The old metal roof is rusted out, the windshield is missing and the windshield mount is rusted out. Proposal to replace with a new poly roof and windshield mount along with a new windshield. Remove PD graphics and install new EMS graphics.

Estimated Cost:

\$ 1,857.51

Impacted Parties:

EMS personnel and potential patients being transported.

Miscellaneous Comments:

EMS is taking over this asset from PD as they have just received 2 new Polaris Rangers.

Task Force Approved

YES

NO

DATE:

4/25/2024

Seabrook Police Department

Yes

☒

No

Seabrook Volunteer Fire Department

Yes

☒

No

Seabrook Office of Emergency Management

Yes

☒

No

Seabrook Public Works

Yes

☒

No

Seabrook Emergency Medical Service

Yes

☒

No

Community Emergency Response Team

Yes

☒

No


Chairman Signature

DATE:

4/29/2024

Houston Motorsports Pasadena

2901 SPENCER HIGHWAY
PASADENA, TX 77504
(713) 941-5920

Part Quote

Sold To: CITY OF SEABROOK
Date: 04/19/2024 11:02 AM

Sold	S/O	Lay	P/U	Part Number	Sup	Description	Retail	Ext Price	Bin	Ava
0	1	0	0	457-0211	WP	UTV MOLDED ROOF	\$399.99	\$359.99		0
0	1	0	0	2317-0184	PU	WINDSHIELD FLFLDNG MULE4	\$369.99	\$332.99		0
1	0	0	0	MISC0		LABOR		\$422.50		

Subtotal	\$1,192.48
Less Discount	(\$77.00)
Sales Tax	\$92.03
Quote Total	\$1,207.51

(This is not an Invoice)

Gilbraps Signs and Graphix

**Bill To**

Seabrook Fire Marshal

Invoice #

429

Invoice Date

04/22/2024

Description	Amount
Mule graphics removal and new install with reflective graphics	650.00
Invoice Total	\$650.00

Five-year factory warranty for discoloration and fading

Vendor Payment

Public Safety Fund Purchase Plan Request Form

Date of Request:

4/17/2024

Submitter:

Seabrook EMS

Presenter:

Kevin Rodgers

Description/Subject:

Stryker Power Load System

Purpose/Need:

EMS is asking to have a new power load system installed in the new medic unit. Each time we have to put the back up medic unit in-service we have to have a Styker technician come out to remove the system from one unit and install it in the other unit. This will allow for ease of getting the back up unit in service faster when time is critical.

Estimated Cost:

\$ 35,817.13

Impacted Parties:

EMS crews and the general public requiring emergency medical care.

Miscellaneous Comments:

Task Force Approved YES NO

DATE: 4/25/2024

Seabrook Police Department

Yes ☒ No ☐

Seabrook Volunteer Fire Department

Yes ☒ No ☐

Seabrook Office of Emergency Management

Yes ☒ No ☐

Seabrook Public Works

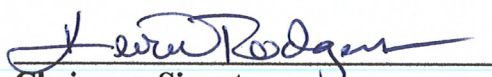
Yes ☒ No ☐

Seabrook Emergency Medical Service

Yes ☒ No ☐

Community Emergency Response Team

Yes ☒ No ☐


Chairman Signature

DATE: 4/29/2024



CITY OF SEABROOK- Full outfitting 4.3.24

Quote Number: 10900900

Version: 1

Prepared For: CITY OF SEABROOK

Attn: Austin Wood

awood@seabrooktx.gov

(409) 655-0300

Rep: Emma Woltjer

Email: emma.woltjer@stryker.com

Phone Number:

Quote Date: 04/05/2024

Expiration Date: 07/04/2024

Contract Start: 04/05/2024

Contract End: 04/04/2025

Equipment Products:

#	Product	Description	U/M	Qty	Sell Price	Total
1.0	639005550003	MTS PWLD EXCLUDES FLOOR PLATE	PCE	1	\$33,130.00	\$33,130.00
Equipment Total:						\$33,130.00

ProCare Products:

#	Product	Description	Qty	Sell Price	Total
2.1	POWERLOAD-PROCARE	Power Load for MTS PWLD EXCLUDES FLOOR PLATE	1	\$2,273.00	\$2,273.00
04/06/2024 - 04/05/2025					
v Parts, Labor, Travel v Preventative Maintenance v Batteries Service					
ProCare Total:					\$2,273.00

Price Totals:

Estimated Sales Tax (0.000%):	\$0.00
Freight/Shipping:	\$414.13
Grand Total:	\$35,817.13

Prices: In effect for 30 days

Terms: Net 30 Days

Terms and Conditions:
Deal Consummation: This is a quote and not a commitment. This quote is subject to final credit, pricing, and documentation approval. Legal documentation must be signed before your equipment can be delivered. Documentation will be provided upon completion of our review process and your selection of a payment schedule. Confidentiality Notice: Recipient will not disclose to

Public Safety Fund Purchase Plan Request Form

Date of Request:

4/17/2024

Submitter:

Seabrook PD

Presenter:

Kevin Rodgers

Description/Subject:

(2) Polaris Ranger Upfit

Purpose/Need:

PD is asking to upfit the 2 new Polaris Rangers with emergency lighting equipment and graphics.

Estimated Cost:

\$ 4,894.60

Impacted Parties:

General public at special events and or assistance on the hike/bike trails.

Miscellaneous Comments:

Task Force Approved YES NO

DATE: 4/25/2024

Seabrook Police Department

Yes ☒ No ☐

Seabrook Volunteer Fire Department

Yes ☒ No ☐

Seabrook Office of Emergency Management

Yes ☒ No ☐

Seabrook Public Works

Yes ☒ No ☐

Seabrook Emergency Medical Service

Yes ☒ No ☐

Community Emergency Response Team

Yes ☒ No ☐



Chairman Signature

DATE: 4/29/2024



Ultimate Lighting Solutions, LLC
817 Weisinger Drive
Magnolia, TX 77354
281-433-0318
Doug@ultimatelightsolutions.net
www.ultimatelightsolutions.net

ADDRESS

Seabrook Police Department

SHIP TO

Seabrook Police Department

Estimate 2257

DATE 04/09/2024

EXPIRATION DATE 05/31/2024

PRODUCT DESCRIPTION	QTY	COST	AMOUNT
Vehicle Information	2	0.00	0.00
Polaris Ranger 1000 SXS Crew Cab			
Sound Off Signal mPower LED Surface Mount Light	8	135.20	1,081.60
mPower LED Dual Color Lighthead Front (1) Red/White (1) Blue/ White			
Rear (1) Red/White (1) Blue/White			
Diode Dynamics - LED Lighting	2	439.00	878.00
Stage Series 30" White Light Bar DD5032			
Installation & Materials	2	895.00	1,790.00
Includes programming, wire, terminals, fuses, relays, loom, vehicle delivery prep			

-- Includes switches for Console/Dash

Final sale amount may be subject to state and local sales tax.

SUBTOTAL

3,749.60

TAX

0.00

PLEASE NOTE: Once this estimate has been approved, either by signature on this form, written approval referencing this estimate number, the issuance of purchase order number or deposit, any changes or cancellations of parts made by the customer are subject to a 25% restocking fee. Any additional customer-requested parts/services will be added to the total amount of the sale.

Vehicle Specific lights and lightbars are custom built to your specifications. Once the order is placed it can not be cancelled. All LED surface type light carry a 5 year warranty. Sirens, speakers and controllers carry a 2 year warranty, unless

otherwise stated. Labor is lifetime warranty as long as the system is serviced by FTOT/ULS. Warranty does not cover misuse, abuse or customer supplied products and is not transferable. All other products are covered by that manufactures warranty.

TOTAL	\$3,749.60
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Accepted By

Accepted Date

Gilbraps Signs and Graphix

1415 Hwy 146 Suite B
Kemah, Texas 77565



Bill To

Seabrook PD
Seabrook Texas

Invoice

421

Invoice Date

04/16/2024

Description	Amount
Polaris Ranger 1 Graphics Removal, clean up & new graphics installed	450.00
Polaris Ranger 2 Graphics Removal, clean up & new graphics installed plus white hood and trim pieces wrapped	695.00
Invoice Total	\$1,145.00

Five-year factory warranty for discoloration and fading

Payment with check or credit card



Agenda Briefing

Date of Meeting: May 7, 2024

Responsible Department: City Manager's Office

Presenter:

Briefing Prepared By:

Strategic Focus Area:

General Information:

City Manager update and report to City Council on various items that require no action, including Seabrook Boards and Commissions, Transportation Projects, Port of Houston Rail Spur, City of Seabrook CIP Projects, and any City of Seabrook Grant Administration.

Executive Summary / Background:

Funding / Fiscal Information:

Supporting Materials Attached: None

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

May 2024

May 2024							June 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	1	2	3	4	2	3	4	5	6	7	1
12	13	14	8	9	10	11	9	10	11	12	13	14	8
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 28	29	30	May 1	2 6:00pm Open Space and Trails Committee Meeting (Public Works Facility)	3 6:00pm Keels & Wheels Preview Event (Lakewood Yacht Club)	4 Keels & Wheels (Lakewood Ya
5 Keels & Wheels (Lakewood \	6	7 6:00pm Regular City Council Meeting (City Hall 1st Floor)	8	9 6:00pm Seabrook Economic Development Board of Directors Meeting (Council Chamber)	10	11
12	13	14	15	16 6:00pm Seabrook Planning & Zoning Commission Meeting (Council Chamber)	17	18
19	20	21 6:00pm Regular City Council Meeting (City Council Chamber)	22	23 4:30pm 2024 State of the Bay (SSHR Marina Plaza Ballroom)	24	25
26	27 9:00am Memorial Day Event (Bay Area Veterans Memorial)	28	29	30	31	Jun 1

June 2024

June 2024							July 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	1	7	1	2	3	4	5	6
9	10	11	12	13	14	8	8	9	10	11	12	13	14
16	17	18	19	20	21	15	14	15	16	17	18	19	20
23	24	25	26	27	28	22	21	22	23	24	25	26	27
30						29	28	29	30	31			

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 26	27	28	29	30	31	Jun 1
2	3	4 6:00pm Regular City Council Meeting (City Hall 1st Floor)	5	6 6:00pm Open Space and Trails Committee Meeting (Public Works Facility)	7	8
9	10	11	12	13 6:00pm Seabrook Economic Development Board of Directors Meeting	14	15
16	17	18 6:00pm Regular City Council Meeting (City Council Chamber)	19 8:00am	20 6:00pm Seabrook Planning & Zoning Commission Meeting	21	22
23 Texas Outlaw Challenge (Clear Lake)	24	25	26	27	28	29
30	Jul 1	2	3	4	5	6