SEABROOK CITY COUNCIL
NOTICE OF REGULAR CITY COUNCIL MEETING
TUESDAY, AUGUST 4, 2026 - 6:00 PM

For city information visit www.seabrooktx.gov
For agendas visit www.seabrooktx.gov/agendas

NOTICE IS HEREBY GIVEN THAT THE SEABROOK CITY COUNCIL WILL MEET ON **TUESDAY, AUGUST 4, 2026 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. BOARDS AND COMMISSIONS

1.1 Consider and take all appropriate action on the appointment of a member to the Planning & Zoning Commission for a term to expire on December 31, 2028.

2. PRESENTATIONS

2.1 Presentation of the 2026 event report by Keels & Wheels.

2.2 Presentation of the quarterly report by the Seabrook Volunteer Fire Department. *Chief Nathan Douglas*

3. 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 or abusive language. Any disruptive or abusive behavior will result in the removal of the speaker from the Council chamber.

All public remarks shall be addressed to the Chair. Comments shall not be directed toward individual Councilmembers, City staff, or other members of the public.

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/publiccomment

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

3.2 City Manager update and report to City Council on various items that require no action, including Seabrook Boards and Commissions, Transportation Projects, Capital Projects, and other city projects.

4. CONSENT AGENDA

4.1 Approve the minutes of the July 21, 2026 Regular City Council Meeting

5. NEW BUSINESS

5.1 Consider and take all appropriate action on the approval of North Meyer Avenue Amendment #1 to Task Order # 3 with Duplantis Design Group (DDG) under the Professional Services Agreement (PSA) in an amount of $5,000 to add TxDOT permitting to the original engineering contract and authorize the City Manager to execute the amendment and all associated documents. *Brian Craig, Director of Public Works | City Engineer*

5.2 Consider and take all appropriate action on the ratification of a performance agreement to assist with Commercial Façade Improvements at 2120 NASA Parkway between Omkar Group Seabrook, LP dba SpringHill Suites by Marriott – Seabrook and the Seabrook Economic Development Corporation in the amount not to exceed $40,000.00. *Rick Guerrero, Director of Economic Development*

5.3 Consider and take all appropriate action on Task Order #5 for professional design services under the Master Professional Services Agreement (PSA) between the City of Seabrook and Duplantis Design Group (DDG) for the drainage analysis of Baywood Drive and Pine Gully Road and the development of improvement projects in an amount not to exceed $50,000 and authorize the City Manager to execute all associated documents. *Brian Craig, Director of Public Works | City Engineer*

6. OLD BUSINESS

6.1 Consider and take all appropriate action on the acceptance and approval of the Annual Comprehensive Financial Report and Single Audit for Fiscal Year 2024-2025, conducted by Whitley Penn, LLP.

6.2 Consider and take all appropriate action on a request for approval of a Preliminary Planned Unit Development (Preliminary PUD) to create a Local Support Multi-Tenant Distribution Center, consisting of an approximately 464,400 square foot warehouse and an approximately 205,200 square foot warehouse. *Melanie Deemer, At-Large Position 5, Guy Rodgers, At-Large Position 1*

7. EXECUTIVE SESSION

7.1 Conduct a Closed Session pursuant to Texas Government Code Sections:

551.072 Deliberate and consider the purchase, exchange, lease or value of real property located in the City of Seabrook, Texas;

8. OPEN SESSION

Council will reconvene in Open Session to allow for possible action on any of the agenda items listed above under "Closed Executive Session".

9. ROUTINE BUSINESS

9.1 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 Wednesday, July 29, 2026, no later than 6:00 p.m. and that this notice will remain posted until the meeting has ended.

Rachel Lewis, TRMC

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Jonathan
First Name

P
Middle Initial

Byers, Jr.
Last Name

Home Address

Suite or Apt

City

State

Postal Code

Email Address

Primary Phone

Independent Agent
Employer

Commercial Realtor
Job Title

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

◉ Yes ○ No

How long have you been a resident of the City of Seabrook?

2 years 3 months

Are you registered to vote in the City of Seabrook?

◉ Yes ○ No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

○ Yes ◉ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ I have not served on a City of Seabrook board or commission.

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

○ Yes ◉ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Question applies to Economic Development Corporation

Have you attended a meeting of the SEDC?

◉ Yes ○ No

Question applies to Economic Development Corporation

Are you currently a member of the SEDC?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

○ Yes ◉ No

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

Seabrook needs to be zoned for sure, but I think we could do a better job. I am not a big fan of PUDs, but I also understand why they exist. I believe that we should set constraints, and just abide by them. There is not a ton of land left, but to me what should be done with that land is very evident.

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

Industrial District. This is a fight that just will not go away. When a city has an industrial district, nothing is going to help the citizens understand that there MUST be a line "in the sand" so to speak. There is a line that says this is Industrial, this is GC, and this is residential. It just is what it is. One thing is for sure, vacant unimproved land is not bringing in any tax dollars into the city.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

Amenities, easy access to and from the neighborhood, easy access to stores, shops, and such.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

Easy access to major roads and freeways, open flat land near other industry, a strong stable and suitable workforce near by. Commercial is to broad to comment on.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

8 years in real estate4 years strictly in commercial real estate, and living in and out of this area my entire life.

Question applies to Economic Development Corporation

Are you familiar with the City's Comprehensive Master Plan and zoning ordinance? *

☑ Somewhat

Question applies to Economic Development Corporation

In your view, how should the EDC's funding priorities align with the City's broader development goals?

They should support bringing in more businesses that not only helps our own citizens, but also brings in customers from outside of Seabrook.

Question applies to Economic Development Corporation

Part of the roles as an EDC member is to work with partnering agencies. Could you share your experience with some of your current or past community connections? (Check all that apply) *

☑ Local small/large business owner

Question applies to Economic Development Corporation

Please list any professional experience or expertise that would support the mission of the Seabrook EDC. *

☑ Entrepreneurship or consulting

Question applies to Economic Development Corporation

What special skill or knowledge would you bring to the Seabrook Economic Development Corporation? You may also use this space to expand on any selections from the previous two questions.

My real estate career gave me the opportunity to work with property owners, investors, developers, business owners, and local government. I understand that strong communities are built through smart growth, good relationships, and people working together. I've always believed relationships come before transactions, and I'd bring that same mindset to the Seabrook EDC to help support local businesses, encourage responsible growth, and keep Seabrook a community people are proud to call home.

Question applies to Capital Improvements Advisory Committee

Please describe your interest in serving on the Capital Improvements Advisory Committee and explain what experience, education, or professional background you believe would help you contribute to the committee's work.

While I was running for city council the city manager showed me all of the shelved capital improvement projects that had been shelved for any number of reasons. I would love to get a chance to walk council through them and any other potential new improvements that we may be able to look at. I am a commercial realtor, and have a good understanding of our city and the Clear Lake area.

Question applies to Capital Improvements Advisory Committee

In your view, what are the most important infrastructure challenges and opportunities facing Seabrook as the community grows, and how should those be addressed?

Districts, what they are, where they are, and how to properly attract the right types of business to them. Our industrial district is completely under utilized, and I do not know that any CIPs could be done to help that. The Old Down Town district is in desperate need of more parking and better streets, and drainage.

Question applies to Capital Improvements Advisory Committee

The committee reviews plans and policies that help ensure new development contributes its fair share toward public infrastructure costs. How would you approach balancing the needs of existing residents, new development, and long-term community investment?

I think it is important to listen to all sides. I truly believe that there is no bad opinion, but I think that sometimes people hear one thing and do not realize that there are multiple ways to solve the problem. Example: No more warehouses... horrible idea, the land is sitting vacant and not making the city any money. Why "No More Warehouses?" Because the residents are tired of seeing trucks in their neighborhoods, they are tired of traffic. There are more ways to combat traffic and truckers looking for back roads than just stopping warehouses from being built.

Question applies to Capital Improvements Advisory Committee

Describe a situation where you worked with individuals who had differing opinions to reach a recommendation or decision. What was your approach, and what was the outcome?

Every day, it is my job to guide my clients to make sound decisions. At the end of the day, they are the ones spending the money, but more often than not, once they are open to listening to reason, they are far more likely to lean away from what they "want" versus what they "need."

Question applies to Capital Improvements Advisory Committee

What perspective or expertiese would you bring to the committee, and what goals would you hope to accomplish during your term of service?

If it don't make dollars, it don't make sense! I would love to be a part of this city's growth, personally I would love to see old down town thrive. I would love to see city center filled, I would love to see no more vacant water front spaces.

Question applies to Capital Improvements Advisory Committee

Please describe your experience in real estate, development, construction, engineering, or related industry, and explain how that experience would help you evaluate capital improvement plans and impact fee policies objectively and in the best interest of the community.

Prior to becoming a real estate agent, I worked in Logistics for nearly 18 years. I have a unique perspective from that aspect. I lived in operations, so I have 30,000 ft view, but also have the ability to focus on the details of a contract. I can manage not just other peoples expectations, but am open minded enough to manage my own as well.

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

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☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Rick
First Name

I Coker
Last Name

Home Address

City

State

Postal Code

Mailing Address

Email Address

Primary Phone

Top Gun Body Guard
Employer

C.O.O./Managing Partner
Job Title

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

(•) Yes ( ) No

How long have you been a resident of the City of Seabrook?

7 years

Are you registered to vote in the City of Seabrook?

(•) Yes ( ) No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

○ Yes ◉ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ I have not served on a City of Seabrook board or commission.

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

◉ Yes ○ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

○ Yes ◉ No

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

With shrinking and sellable acreage in Seabrook, the board needs to be mindful and very forward thinking of the various projects and proposals that are presented to the Commission. Not 5 to 10 years from now, but 25 to 50 years from now (or even further) ...What will be the net result for its residents?

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

Long term tax generating proposals and projects are always a driving factor of what the board should consider, but also what will the project deliver for overall value to the residents of Seabrook (immediately and in the future)? With that said, what is the board currently considering or evaluating? The board needs to be Sensible for Seabrook and be forward-thinking.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

Affordable, appealing, one that will appreciate in value over time, draw families to because of what the neighborhood is anchored to (schools, shopping, restaurants), and stay away from rental oriented properties that draw non-stop transient people. Apartments are totally different than the investors that wish to put up track home rentals (like was stopped a couple of years ago for the acreage by Bayway Homes). That would have been a total nightmare for Seabrook!

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

Long, sustainable business or businesses and that has a developing tax base and one that doesn't bring a criminal element along with it or one that creates an eye sore.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

I feel that I have a very strong business sense. Plus, a former School Board member as well as a former HOA Board member. Former law enforcement and a very concerning and caring Seabrook resident.

Please provide any additional information you feel would be useful to the City of Seabrook City Council in considering your application.

Jesse Jones can answer any character or qualification questions that you might have. Better yet, I would be honored to answer any questions you may have of me in person and directly. I look forward to serving and I hope I get the opportunity.

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Samuel
First Name

M
Middle Initial

Fisk
Last Name

Home Address

City

State

Postal Code

Mailing Address

Email Address

Primary Phone

Retired
Employer

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

(•) Yes ( ) No

How long have you been a resident of the City of Seabrook?

5 Years

Are you registered to vote in the City of Seabrook?

◉ Yes ○ No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

○ Yes ◉ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ I have not served on a City of Seabrook board or commission.

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

○ Yes ◉ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

○ Yes ◉ No

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

I would like to see Seabrook continue to grow in opportunities and value while maintaining its character. Attracting businesses to the community that improve the quality of life for residents is also important to me

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

Mulifamily dwellings are what I see as the most significant area that the commission could assist with. Having space available for families to join our community is important while also minimizing the impact to our existing infrastructure and recreational areas

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

The most important factor for me is safety. Aside from that having things available for families to do together is a high priority. The parks, trails, and library in Seabrook are an excellent example of that. I also enjoy good food so having quality restaurants available makes an area much more attractive. As far as negatives for a neighborhood go, things not being maintained and businesses that don't provide value to the community and/or attract elements that make it feel unsafe are big ones for me.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

This kind of relates back to the previous question for me. The commercial and industrial businesses should provide value to the residents. Attracting and keeping quality businesses should always be a priority. One positive factor for commercial and industrial areas in my opinion is once again safety especially for the commercial areas. Well maintained and safe commercial districts attract customers to our city which I believe creates a positive feedback loop that entices more good businesses to want to join our community.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

I have a degree in business and my career in the military and civilian world have been focused on organization and working with teams that have sometimes had very different ideas on how to accomplish things. I have extensive experience working with large groups of diverse crowds while maintaining and creating budgets and schedules.

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Michael (First Name) | R (Middle Initial) | Giangrosso (Last Name)

Home Address

City | State | Postal Code

Email Address

Primary Phone

Texas Hotel Management (Employer) | General Manager (Job Title)

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

◉ Yes ○ No

How long have you been a resident of the City of Seabrook?

19 year

Are you registered to vote in the City of Seabrook?

◉ Yes ○ No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

◉ Yes ○ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ Open Space & Trails Committee
☑ Planning & Zoning Commission

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

◉ Yes ○ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

◉ Yes ○ No

Have you previously served on a board or commission of another city or organization?

◉ Yes ○ No

If yes, Please indicate which cities/organizations you have served

Clear Lake Chamber of Commerce, Bay Area CVB, HLAGH

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

My vision for the future of Seabrook is to continue fostering responsible growth and expansion while preserving the values, ethics, and sense of community that make our city unique. I believe sustainability should remain a priority as we plan for future development, ensuring that growth benefits both current and future generations. Creating and strengthening community hubs where residents can gather, connect, and support local businesses will help stimulate economic growth while fostering meaningful social interaction. By balancing growth with sustainability, accessibility, and community engagement, Seabrook can continue to thrive as a vibrant, inclusive, and desirable place to live, work, and visit.

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

The City of Seabrook has limited land available for expansion. It is important that thoughtful zoning policies are implemented and consistently upheld to encourage smart development while protecting the character of our neighborhoods. I also believe Seabrook should continue investing in a vibrant public realm by expanding access to parks, plazas, trails, and other public spaces that are welcoming and accessible to everyone.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

I believe a strong residential community provides a high quality of life by prioritizing safety, accessibility, and a strong sense of community. This includes maintaining low crime rates, ensuring proximity to quality schools, parks, and everyday necessities, and investing in reliable infrastructure that supports residents' daily lives. Stable, well-maintained neighborhoods not only enhance property values but also foster pride, encourage long-term residency, and create a welcoming environment for families, businesses, and visitors alike. The negative would-be high crime rate, environmental or noise pollution, lack of amenities and structure or economic decline.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

A strong industrial area should be strategically zoned to ensure compatible land uses that support long-term economic growth while minimizing impacts on surrounding residential and commercial areas. It should provide excellent transportation access, including direct connections to major highways and freight routes, to facilitate the efficient movement of goods and services. Reliable infrastructure is essential, including adequate utilities, heavy-duty water and sewer capacity, electricity, and broadband connectivity to support a variety of industrial operations. In addition, strong safety and security measures should be implemented to protect businesses, employees, and the surrounding community while maintaining compliance with environmental and operational standards.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

My years of service on the City Council have prepared me to be a strong candidate for this position. During my time on the Council, I worked collaboratively with fellow council members, city staff, and residents to develop and implement policies that addressed the community's needs while supporting the City's long-term goals. I believe in listening to all perspectives, carefully considering concerns, and working together to find practical, balanced solutions. By building consensus and maintaining open communication, I have helped make decisions that benefit both the City and its residents. My experience in municipal government, combined with my commitment to teamwork, ethical leadership, and responsible decision-making, has given me the skills and knowledge necessary to serve effectively in this role.

Michael_R._Giangrosso__CHA_Resume.doc

Upload a Resume

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Michael (First Name) E. (Middle Initial) Kent (Last Name)

Home Address

City State Postal Code

Mailing Address

Email Address

Primary Phone

Retired (Employer)

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

◉ Yes ○ No

How long have you been a resident of the City of Seabrook?

21 years

Are you registered to vote in the City of Seabrook?

◉ Yes ○ No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

◉ Yes ○ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ Board of Adjustment / Building Standards Commission
☑ I have not served on a City of Seabrook board or commission.

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

○ Yes ◉ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

○ Yes ◉ No

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

Seabrook should try for controlled growth to build a community people are proud to live in and enjoy our bayside atmosphere. Growth is important so that we may build a stronger tax base to support the community.

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

Longer term we need to bring more mid-sized and Mom and Pop businesses into the city. Have city endorsed functions to boost tourism and build pride in the community. We should be able to develop our city and be an alternative to Kemah and Clear Lake Shores.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

I think Seabrook is considered a safe town; we need to keep safety while developing new areas. Hold new neighborhoods to high standards making them a place people feel safe and want to grow their families and live.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

We need to be mindful the industry doesn't consume our community. Truck traffic will become a larger issue on and around the Port, on Hiway 146 and Red Bluff. When possible, we should find common ground with industry and request their partnership in certain projects that help Seabrook.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

For the past 40 years I was responsible for meeting our exceeding my sales budget, working within budgeted expenses. I was responsible for resolving claims with customers while keeping the best interest of my company and the customer in mind.

Resume_2-2026.pdf

Upload a Resume

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Jeremiah
First Name

Marichalar
Last Name

Home Address

City

State

Postal Code

Email Address

Primary Phone

GeoControl Systems
Employer

Aerosciences Engineer
Job Title

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

(•) Yes ( ) No

How long have you been a resident of the City of Seabrook?

8 years

Are you registered to vote in the City of Seabrook?

(•) Yes ( ) No

Do you have a felony conviction for which you have not been pardoned?

( ) Yes (•) No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

○ Yes ◉ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ I have not served on a City of Seabrook board or commission.

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

○ Yes ◉ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

○ Yes ◉ No

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

The city of Seabrook is small with only 5 square miles of land and any growth would be heavily restricted unless annexation is used. Therefore, land is one of our most precious resources and any plans for its use should heavily benefit the city and its residents.

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

In the short-term, I think the biggest issue is cleaning-up and beautifying the city to attract new and return visitors. The commission could help with this by recommending areas that need improvements including maintenance, better signage, and remodeling. In the long-term, the biggest issues are improving the city infrastructure to encourage economic development and using the industrial developments with the port to benefit the city taxpayers while also balancing concerns over the industrial noise and traffic.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

Factors include city lighting, city signage, community amenities (pool, pier, parks), noise (industrial and traffic), maintenance and upkeep (of neighborhoods, facilities, amenities, buildings, etc.), and interactions within the city (businesses, city staff, first-responders, neighbors, etc.). Other luxury factors would include access to water (by boat or waterfront) as well as access to shopping, restaurants and bars/entertainment.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

For an industrial area, it would be easy in/out access for large transport trucks and train-cars, ideally far removed from or with restricted access to residential areas. For commercial areas, you would want to maximize shade for foot-traffic, signage to promote businesses, as well as well maintained facilities to attract new businesses. Making the commercial area accessible by foot, bike, or golf-cart would also be ideal.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

I know and understand many of the businesses here in Seabrook very well having lived in the Clear Lake area for over 20 years (El Lago, Webster, and Seabrook). I am an aerospace engineer by trade, so I apply analytical thinking in all aspects of what I do. Having worked as a government contractor at the NASA Johnson Space Center for 25 years, I am well versed in regulation compliance, spatial data analysis and data interpretation. As a working professional (with Lockheed Martin, Oceaneering, and Jacobs Technology before my current employer), I am well versed in project management, public speaking and conflict resolution.

Resume-Marichalar-2026.pdf

Upload a Resume

Please provide any additional information you feel would be useful to the City of Seabrook City Council in considering your application.

While I have not physically attended a Planning and Zoning Commission meeting, I have watched all the meetings that have been posted to the city YouTube channel and am well aware of the Planning and Zoning Commission meeting proceedings.

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Richard (First Name) | D (Middle Initial) | Tomlinson (Last Name)

Home Address

City | State | Postal Code

Email Address

Primary Phone

Gulf Project Solutions (Employer) | Owner (Job Title)

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

(•) Yes ( ) No

How long have you been a resident of the City of Seabrook?

26 years

Are you registered to vote in the City of Seabrook?

(•) Yes ( ) No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

◉ Yes ○ No

If yes, Please indicate which board(s) or commission(s) you have served. *

- ☑ Charter Review Commission
- ☑ Master Plan Review
- ☑ Seabrook Economic Development Corporation

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

◉ Yes ○ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

○ Yes ◉ No

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

My philosophy is that Seabrook should pursue thoughtful, well-planned growth rather than growth for its own sake. Our community is unique because of its waterfront setting, small-town character, parks, trails, marinas, and high quality of life. Those qualities should never be sacrificed simply to increase development. At the same time, I believe responsible growth is essential to maintaining a strong tax base, supporting local businesses, funding public safety, and investing in infrastructure. The key is ensuring that new development is compatible with surrounding neighborhoods, complies with the City's Comprehensive Master Plan and zoning ordinances, and is supported by adequate infrastructure, drainage, flood protection, transportation, and public services. As a Professional Engineer, I believe good planning should be based on sound technical analysis, fairness, and long-term thinking. Every applicant deserves an objective review, and every resident deserves confidence that decisions are being made consistently and in the best interest of the entire community. My goal would be to help Seabrook remain one of the premier waterfront communities on the Texas Gulf Coast—a city that welcomes quality investment while preserving the character and quality of life that have attracted so many people to call Seabrook home.

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

Short term, I believe the City should focus on managing quality growth while ensuring infrastructure, drainage, traffic, and flood resilience keep pace with development. Long term, preserving Seabrook's unique waterfront character while maintaining a strong economic and tax base will be the City's greatest challenge. The Planning & Zoning Commission can help by applying the Comprehensive Plan consistently, making fact-based decisions, encouraging quality development, and balancing the interests of residents, businesses, and future generations.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

A good neighborhood offers safe streets, quality infrastructure, effective drainage, well-maintained parks and public spaces, compatible land uses, and housing that is well designed and maintained. It also provides convenient access to schools, businesses, and recreation while preserving the character of the community. Negative factors include flooding, traffic congestion, poorly planned development, inadequate infrastructure, incompatible adjacent land uses, and lack of property maintenance. Thoughtful planning and consistent application of zoning standards help create neighborhoods that remain desirable for generations.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

A successful commercial or industrial area provides quality businesses, good access, adequate infrastructure, attractive development, and appropriate buffering from residential neighborhoods. Negative factors include traffic congestion, poor maintenance, incompatible uses, inadequate drainage, and development that does not fit the City's long-term vision. Thoughtful planning helps create areas that support both economic growth and quality of life.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

As a licensed Professional Engineer with over 40 years of experience in civil and structural engineering, I bring practical knowledge of site development, drainage, floodplain management, infrastructure, zoning, and construction. I believe in making objective, fact-based decisions, listening to all viewpoints, and helping balance responsible growth with the long-term interests of the City and its residents.

CV_-_Richard_TomlinsonPE_260626.pdf

Upload a Resume

Please provide any additional information you feel would be useful to the City of Seabrook City Council in considering your application.

I have been proud to call Seabrook home for many years and have been actively involved in serving the community through professional and civic organizations. I understand the importance of thoughtful planning, open communication, and treating every applicant and resident with fairness and respect. If appointed, I will prepare for each meeting, listen carefully, make objective decisions based on the City's ordinances and Comprehensive Plan, and always act in the best interests of the citizens of Seabrook.

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Application Form

Information

Which Boards would you like to apply for?

Planning and Zoning Commission: Submitted

Profile

Robert (First Name) | L (Middle Initial) | Zeller (Last Name)

Home Address

City | State | Postal Code

Email Address

Primary Phone

Occidental (Employer) | Senior Vice President (Job Title)

Candidate Requirements

Have you been a resident of the City of Seabrook for longer than twelve (12) months?

- (•) Yes
- ( ) No

How long have you been a resident of the City of Seabrook?

8 years

Are you registered to vote in the City of Seabrook?

- (•) Yes
- ( ) No

Do you have a felony conviction for which you have not been pardoned?

○ Yes ◉ No

Are you currently in arrears on any city taxes, utility charges, or other obligations owed to the City of Seabrook?

○ Yes ◉ No

Are you an adversary party to a pending litigation against the City of Seabrook?

○ Yes ◉ No

Experience

Have you previously served on a City of Seabrook board or commission?

○ Yes ◉ No

If yes, Please indicate which board(s) or commission(s) you have served. *

☑ I have not served on a City of Seabrook board or commission.

Question applies to Planning and Zoning Commission

Have you attended a meeting of the Planning & Zoning Commission?

◉ Yes ○ No

Question applies to Planning and Zoning Commission

Are you currently a member of the Planning & Zoning Commission?

○ Yes ◉ No

Have you served a partial or full term on the City of Seabrook City Council?

○ Yes ◉ No

Have you previously served on a board or commission of another city or organization?

◉ Yes ○ No

If yes, Please indicate which cities/organizations you have served

City of League City Planning & Zoning 2005-2008

Does any potential conflict of interest exist which may interfere or inhibit you to carry out the duties of serving on this board or commission? *

☑ No

Question applies to Planning and Zoning Commission

What are your thoughts or philosophy on Seabrook's growth and its future?

The most recent Master Plan is the guide for development and land use. Deviations from that plan should be infrequent. However, it is a necessary tool to allow good projects to proceed. When used, the requested change should be stringently evaluated in a transparent way with an open public debate and input.

Question applies to Planning and Zoning Commission

What do you see as the most significant planning-related issue to the city (short term and long term) and how do you think the commission could help to provide solutions?

The most significant planning-related issue to the city is intertwined with economic development, or the lack thereof. The Point District has high potential but has limited development activity to-date. Revisiting the zoning in this area, getting ideas from the current landowners, perhaps even creating a Mixed-Use or different ordinance, would create opportunity where none currently exists. I am not naive as efforts to-date over the last decade or so have not been successful. The definition of insanity is doing the same thing over and over and expecting a different result.

Question applies to Planning and Zoning Commission

What do you feel are some of the factors, both positive and negative, that go into making a residential neighborhood a good place to live?

A residential neighborhood that is a good place to live is one that is safe and quiet, with good connectivity to excellent schools, quality parks, varied retail and major highways. Good city leadership is defined as one that uses the Master Plan as a guide to serve ALL residents of the community, not favoring developers, business owners, or residents.

Question applies to Planning and Zoning Commission

What do you feel are some factors, positive and negative, that contribute to a good commercial or industrial area?

A good commercial or industrial area has properly sized utilities available, managed/proper drainage, easy access to major roads and highways, and has the expectation that all development will be a "good neighbor" to the surrounding community. Proper zoning will buffer industrial areas from single family homes with commercial zoning in-between.

Question applies to Planning and Zoning Commission

What special skill or knowledge would you bring to the Planning and Zoning Commission?

During my tenure with the City of League City Planning and Zoning Board, I assisted in developing and updating several ordinances, including the Planned Unit Development (PUD) and Mixed-Use ordinances, and participated in many foundations decisions that has led to their current success. This experience gave me the perspective of balance between the needs and desires of residents, business owners, and developers, as well as the needs for a city looking for future revenue and growth.

RL_Zeller_Resume_2026_Seabrook.pdf

Upload a Resume

Please provide any additional information you feel would be useful to the City of Seabrook City Council in considering your application.

I have no affiliation with any city council members, city staff, or developers. I will be unbiased in making P&Z decisions and will make decisions for the benefit of the city and community. I will be courteous in my engagements with other P&Z commissioners and city staff but will demand excellence in documentation, meetings, and public communications.

By submitting this application, I hereby affirm that I am aware of the requirements for the position and certify that I meet those requirements

☑ I Agree

Keels & Wheels Concours d'Elegance April 25 & 26, 2026

Post Event Report

Celebrating 30 Years of Classic Automotive & Nautical Excellence

At Lakewood Yacht Club, Seabrook, TX

Keels & Wheels Concours d'Elegance 2026

Overview

180 Antique, Classic, Sports, & Exotic Cars	30 Antique & Classic Boats	Supercars, Exotics, Rarities in Special Exhibition Tent

Keels & Wheels Concours d'Elegance 2026

Special Features: Keels

100 Years
of Century Boats

25 Years
Riva USA

High Performance
Boats

Keels & Wheels Concours d'Elegance 2026

Special Features: Wheels

Space City Mustangs
Saturday Exhibit

Featured Car Marque:
Shelby

First Time on
Public Display

Keels & Wheels
Concours d'Elegance 2026

Thank you – Texas Outlaw Challenge
Display in Inner Harbor

Keels & Wheels Concours d'Elegance 2026

By The Numbers

6000 Attendees

1,400 coming 50 Miles or More

Home Locations: 30 States, including Alaska & Hawaii, plus Mexico

Keels & Wheels Concours d'Elegance 2026

SpringHill Suites – Host Hotel

Spring Hill Suites Total Room Nights – 115 (4/23 – 4/26/2026)

2 Room Blocks – Keels & Wheels funds VIP Block. Guests fund the other block. SpringHill uses a special rate for everyone staying there for Keels & Wheels. They can then track all the show visitors.

Keels & Wheels posts all Seabrook hotels on the website with contact information and links to register. This continues in 2027.

Additionally, we will create a preferred hotel system to recognize hotels that assist us with promoting the show, offering a unique rate, and counting guests that are coming to Keels & Wheels.

Keels & Wheels
Concours d'Elegance 2026

Marketing

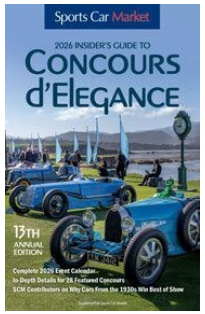
The official City of Seabrook logo appears on all of our marketing materials – print, media, and internet.

- Digital Marketing – accounts, websites, social media, collaborations, online ads, streaming advertising.
- Special Guest – Lou Costabile, "My Car Story with Lou" – Facebook, 585K; YouTube 151K; MSN 65M views in April.
- Targeted Print Advertising – specialty print magazines and local media.
- Printed Materials – distributed locally, national car and boat shows, regional shows, Chambers of Commerce, other.
- Support – area fund raisers, community meetings, local events.

International

National

Local



Keels & Wheels Concours d'Elegance 2026

HOT Funds Expenditures

Keels & Wheels Concours d'Elegance

FY 2026 Budget vs. Actuals to date (Final Numbers Not Yet Available)

September 2025 - August 2026

Category	HOT Eligible	FY 2026 Budget	FY 2026 Actuals	Var. - Pos/(Neg)
REVENUE				
Sponsors / Donations		420,000.00	307,293.00	(112,707.00)
Advertisers		0.00	0.00	0.00
Exhibitors		18,750.00	16,850.00	(1,900.00)
Ticket Sales		109,977.98	82,498.42	(27,479.56)
Auction / Special Event		35,493.00	28,327.00	(7,166.00)
Merchandise / Other		10,000.00	5,000.00	(5,000.00)
Total Revenue		**594,220.98**	**439,968.42**	**(154,252.56)**
EXPENSES				
Regis/Supplies / Merch / Other	Yes	7,510.29	8,498.52	(988.23)
Trophies / Plaques	No	11,000.00	9,305.91	1,694.09
Signage	Yes	216.00	370.00	(154.00)
Website	Yes	4,400.00	4,400.00	0.00
Entertainment	No	6,250.00	8,750.00	(2,500.00)
Volunteers / Judges	No	14,500.00	11,870.17	2,629.83
Transport	No	20,000.00	18,760.00	1,240.00
Shuttles	Yes	17,753.00	17,753.00	0.00
Security & Safety	No	12,600.00	12,600.00	0.00
Advertising / Print / Program	Yes	11,095.00	10,895.00	200.00
Mkt / Ad / Promo / Social / Photo	Yes	32,536.73	34,036.73	(1,500.00)
Rentals	No	64,720.00	64,340.00	380.00
Facility / Food & Beverage Fees	No	100,690.00	113,190.00	(12,500.00)
Marketing / Contracted Services	No	30,753.45	29,355.33	1,398.12
Operating / Admin	No	202,472.43	160,467.67	42,004.76
Total Expenses		**536,496.90**	**504,592.33**	**31,904.57**
Net Income / (Loss)		**57,724.08**	**-64,623.91**	**(186,157.13)**
HOT FUND ELIGIBLE EXPENSES				
Total HOT Eligible Expenses		73,511.02	75,953.25	
HOT Eligible as % of Total Expenses		13.7%	15.1%	

City of Seabrook HOT Funds Award, FY 2026 - $50,000

Keels & Wheels HOT Funds Expenditures - $75,953

- Advertising
- Shuttle Transportation (Tourist Transportation)
- Registration Materials
- Signage

Keels & Wheels Concours d'Elegance 2026

Show Sponsors

Special Thanks to our Event Partner / Host City

SEABROOK

Diamond Sponsors

Kevin Brady Family Foundation

Platinum Sponsors

TEXAS MATTRESS MAKERS

NASSAU BAY

TASC

John Burkland

Cedes CAR REPAIR

Richard Levy

Gold Sponsors

BIG STAR CADILLAC

HOUSTON Methodist CLEAR LAKE HOSPITAL

Silver Sponsors

The Yard Outdoor Furniture

MARINEMAX YACHTS

SALTWATER RECON

GARAGE

Bronze Sponsors

DRIVER SOURCE

Maudlin

BIG MAHI MARINE TRANSPORT

HAGERTY

GARAGE

Dockside Development & Construction

Y.E.S.

RESULTS XTREME

RON HOOVER RV & MARINE CENTERS

FARAMANO

HOUSTON JET DIRECT

Capital Bank

NORTHWEST CONSTRUCTION

FULLER MOTO

State Farm Chris Peters - Agent

TFA

The Baldwin Group

Titanium TEQUILA

Supporter Sponsors

Lakeside Yachting Center, Inc.

stellar BANK

Uncorked Sponsors

HAMSA

MARAIS

Rondo's Ristorante

Third Coast Flavor

SAMMY G'S

Advertising Sponsors

Keels & Wheels Concours d'Elegance 2026

Seabrook Businesses

YourPrinting NOW.com

CROWN TROPHY

SPRINGHILL SUITES BY MARRIOTT

Travel Zone

Lakewood Yacht Club

SEABROOK HOUSE OF FLOWERS

LAKESIDE YACHTING CENTER
SEABROOK, TX

SPEC'S
WINES·SPIRITS·FINER FOODS

MARIO'S PIZZA & PASTA

Keels & Wheels Concours d'Elegance 2026

Nonprofit Support

Keels & Wheels Concours d'Elegance 2026

Bob Fuller Legacy Scholarship Fund

Bob Fuller, Keels & Wheels beloved founder and visionary and longtime Seabrook resident, passed away in September 2025.

In tribute to his enduring passion and commitment, the Keels & Wheels Board has established the Bob Fuller Legacy Scholarship Fund, supporting local students pursuing studies in automotive design, mechanics, and technology. One deserving student was awarded a $1,000 scholarship to further his automotive mechanic education at the 2026 Concours.

Keels & Wheels
Concours d'Elegance 2026

About LYC Concours Corporation

LYC Concours Corporation is a 501 (c)(3) nonprofit organization with the dba of Keels & Wheels Concours d'Elegance. It is dedicated to the preservation and recognition of collectable and vintage automobiles and boats.

Keels & Wheels was founded in 1996 by Bob Fuller and Paul Merryman whose vision was to create a premier showcase of classic cars and antique boats, an idea that thrives today. It is held annually at Lakewood Yacht Club.

Keels & Wheels

Concours d'Elegance 2026

SEABROOK

Keels & Wheels
CONCOURS D' ELEGANCE

MEETING MINUTES
JULY 21, 2026

SEABROOK CITY COUNCIL
REGULAR CITY COUNCIL MEETING

Mayor Jim Sweeney called the Seabrook Council Meeting to order at 5:00 p.m. in the Council Chambers in Seabrook City Hall. Present were City Councilmembers Jim Sweeney, Jared Sessum, Angela Cervantes, Summer Sanford, Melanie Deemer, Guy Rodgers, Byron Hanssen. Also in attendance were: City Manager Gayle Cook, City Secretary Rachel Lewis, and City Attorney David Olson. Pledges were conducted.

1. BOARDS AND COMMISSIONS

1.1 Approve and ratify the City Manager's reappointment of Steven Dean to the Civil Service Commission for a three (3) year term to expire May 31, 2029.

Motion:	To Approve
Made By:	At-Large Position 3 Hanssen
Seconded By:	At-Large Position 1 Rodgers
Vote:	**Passed** unanimously by all present

2. PRESENTATIONS

Councilmember Cervantes arrived at the meeting during consideration of this item and was not present for item 1.1.

2.1 Presentation of the Fiscal Year 2024-2025 Annual Comprehensive Financial Report (ACFR) conducted by Whitley Penn, LLP. *Whitley Penn Representative*

Patrick Simmons of Whitley Penn, LLP presented the Annual Comprehensive Financial Report and Single Audit Report. He reviewed the audit process, internal controls, the purpose of the audit, and the auditor's opinion. Mr. Simmons reported that the City had received an unmodified ("clean") audit opinion, the highest level of assurance that could be issued.

Mr. Simmons also noted one instance of noncompliance related to procurement procedures. He stated that the City had implemented a corrective action plan to address the issue and strengthen compliance with procurement requirements going forward.

3. PUBLIC COMMENTS AND ANNOUNCEMENTS

Jennifer Pitts	902 Hardesty, Seabrook	Small business support
Kelly Stewart	2510 Hollybrook, Seabrook	City future plans
Joshua Bothouse	1849 El Mar Lane, Seabrook	City future priorities

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

Councilmember Deemer announced the following events:
Movie Night at Meador Park on August 8, 2026
Community Open House on August 12, 2026
Pelican Bay Pool Ribbon Cutting on August 22, 2026

Councilmember Sessum announced that a kickball game between the Fire Department and the Police Department would be held on July 24, 2026.

3.2 City Manager update and report to City Council on various items that require no action, including Seabrook Boards and Commissions, Transportation Projects, Capital Projects, and other city projects.

City Manager Gayle Cook updated Council on the following:
Economic Development Corp, P&T, BOA, P&Z meeting updates
TxDOT SH 146 and Redbluff
Sound study at the Port of Houston Rail Spur
Pine Gully Pier demolition and construction
East Meyer Avenue construction
EMS and EOC Building construction
Old Wastewater Treatment Plant demolition and Bayside Park Expansion
Pelican Bay Pool construction
Rural street preventative maintenance
North Meyer reconstruction

4. CONSENT AGENDA

4.1 Approve the minutes of the June 30, 2026 and July 7, 2026 City Council meetings and the July 8, 2026 Joint meeting.

4.2 Consider and take all appropriate action on the second reading of Ordinance 2026-07 amending the Code of Ordinances of the City of Seabrook, Texas, by revising Chapter 18, "Buildings and Building Regulations," Division 6, "Plumbing," through the creation of Section 18-339, titled "Temporary Portable Restroom Units." The proposed amendment establishes regulations governing the permitting, placement, maintenance, and enforcement of temporary portable restroom units for construction sites, public events, residential uses, and certain permanent installations.

4.3 Consider and take all appropriate action on approval of Resolution 2026-12, Changing Authorized Representatives for the TexPool Investment account.

4.4 Consider and take all appropriate action on the approval of Resolution 2016-13, Designating the Harris County Tax Assessor-Collector's Office to Calculate "Truth in Taxation" for tax year 2026.

Mayor Sweeney announced a typographical correction to the resolution number, changing it from Resolution No. 2016-13 to Resolution No. 2026-13.

Motion:	To Approve the Consent Agenda
Made By:	At-Large Position 2 Sessum
Seconded By:	At-Large Position 6 Sanford
Vote:	**Passed** unanimously by all present

5. OLD BUSINESS

5.1 Consider and take all appropriate action on the ratification of an incentive agreement for a New Construction & Development Grant between Pomodoro's

Cucina Italiana, LLC and Seabrook Economic Development Corporation for a maximum amount of $850,000.00.

Mayor Sweeney explained the agreement and discussed the Economic Development Corporation's consideration of the project. Economic Development Corporation Director Rick Guerrero reviewed the history of the agreement and the process that led to its recommendation.

Councilmember Cervantes stated that she preferred the project be funded in accordance with the Economic Development Corporation's new funding standards, which limit funding to no more than $200,000, and made a motion to amend the proposed funding amount accordingly. Following Council's approval of the amended motion establishing the funding amount at $850,000, the original motion was modified to reflect approval of the agreement as amended.

Motion:	To Approve the agreement as presented
Made By:	At-Large Position 4 Cervantes
Seconded By:	At-Large Position 1 Rodgers
Vote:	**Passed** with Councilmembers Rodgers, Sessum, Hanssen, Sweeney, Deemer, and Sanford voting in favor, and Councilmember Cervantes voting opposed.

Motion:	To Amend to reflect an amount of $850,000
Made By:	At-Large Position 5 Sanford
Seconded By:	At-Large Position 3 Hanssen
Vote:	**Passed** with Councilmembers Rodgers, Sessum, Hanssen, Sweeney, Deemer, and Sanford voting in favor, and Councilmember Cervantes voting opposed.

6. SPECIFIC PUBLIC HEARING

6.1 Conduct a Public Hearing on a request for approval of a Preliminary Planned Unit Development (Preliminary PUD) to create a Local Support Multi-Tenant Distribution Center, consisting of an approximately 464,400 square foot warehouse and an approximately 205,200 square foot warehouse.

Mayor Sweeney opened the Public Hearing at 6:05 p.m.

Deputy City Manager Sean Landis presented the proposed Planned Unit Development (PUD), including its elements, location, and review process. He explained that the PUD approval process consisted of two phases: the preliminary plan and the final plan. He stated that the Planning and Zoning Commission had recommended approval of the preliminary plan with amendments, which would be incorporated into the PUD document.

J.W. Fields with Constellation Real Estate partners presented their request and answered questions from Council.

Kelsey Boudin	4920 Louise	Spoke in opposition
Kevin Lilly	1825 Wallington	Spoke in opposition
Ann Wacker	526 Villa Drive	Spoke in opposition

Josh Bolthouse	1849 El Mar Lane	Spoke in opposition
Kelly Stewart	2510 Hollybrook	Spoke in opposition
Joe Machol	Seabrook	Spoke in opposition
Jeff Gillis	2309 Watch Way	Spoke in opposition
Rhonda Thompson	1601 Carefree Circle	Spoke in support
Angie Williams	1512 Lake Mija Circle	Spoke in opposition
Derek Wilson	1910 Bayview	Spoke in opposition
Frederico Lucas	1430 Killdeer	Spoke in opposition
Max Lucas	1430 Killdeer	Spoke in opposition
Kelsey Fennell	4530 Beachcraft	Spoke in opposition
Ron Ahlhorn	1629 Old Orchard	Spoke in opposition
Charles Householder	1030 Baysky Way	Spoke in opposition
Mark Fennell	4530 Beachcraft	Spoke in opposition
Kevin Anderson	Seabrook	Spoke in opposition
Debra Harper	506 Baywood	Spoke in opposition
Lupe Lesser	4805 Todville	Spoke in opposition
Rick Bentley	1434 College Cove	Spoke in opposition
Jane Leeland	Seabrook	Spoke in opposition
Richard Green	2009 Yorktown	Spoke in opposition

Mayor Sweeney closed the Public Hearing at 7:53 p.m.

7. NEW BUSINESS

7.1 Consider and take all appropriate action on the acceptance and approval of the Annual Comprehensive Financial Report and Single Audit for Fiscal Year 2024-2025, conducted by Whitley Penn, LLP.

Motion:	To Postpone
Made By:	At-Large Position 1 Rodgers
Seconded By:	At-Large Position 6 Sanford
Vote:	**Passed** unanimously by all present

7.2 Consider and take all appropriate action on Change Order No. 1 with JTR Construction for the Main Street Wastewater Treatment Plant Demolition Project related to TCEQ-required soil removal, in an amount not to exceed $152,027.

Public Works Director Brian Craig presented the project.

Motion:	To Approve
Made By:	At-Large Position 2 Sessum
Seconded By:	At-Large Position 3 Hanssen
Vote:	**Passed** unanimously by all present

7.3 Consider and take all appropriate action on adding 17 Cobra streetlights to East Meyer.

Motion:	To Approve
Made By:	At-Large Position 5 Deemer
Seconded By:	At-Large Position 3 Hanssen
Vote:	**Passed** unanimously by all present

7.4 Consider and take all appropriate action for the approval of a Street Light Agreement Letter between the City of Seabrook and CenterPoint Energy for the installation of 32 decorative streetlights along the west side of Repsdorph Road, from the roundabout south to NASA Parkway, in an amount of $48,632.00 and authorize the City Manager to execute the letter and any associated documents. This is an unbudgeted item and would require a budget amendment.

Motion:	To Approve
Made By:	At-Large Position 2 Sessum
Seconded By:	At-Large Position 1 Rodgers
Vote:	**Passed** unanimously by all present

7.5 Consider and take all appropriate action on the approval of the 2026-04 Task Order with Cobb Fendley under the Professional Services Agreement (PSA) in an amount of $244,020 for Smoke Testing of the City's Sanitary Sewer System and authorize the City Manager to execute.

Public Works Director Brian Craig presented the agreement and answered questions from Council.

Motion:	To Approve
Made By:	At-Large Position 2 Sessum
Seconded By:	At-Large Position 3 Hanssen
Vote:	**Passed** with Councilmembers Rodgers, Sessum, Hanssen, Sweeney, Cervantes, and Deemer voting in favor, and Councilmember Sanford voting opposed.

7.6 Consider and take all appropriate action to review applications, interview Applicants and approve allocations for Hotel Occupancy Tax (HOT) Funding for FY 2026-2027, fiscal year starting October 1, 2026 through September 30, 2027.

1. **Bay Area Houston Ballet & Theater**
2. **Barge295 Fall Fest**
3. **Keels & Wheels**
4. **Safety at Sea**
5. **Seabrook Lucky Trails**
6. **Seabrook Saltwater Derby**
7. **Seabrook Seafood Festival**
8. **South Coast Sailing School**

9. **Spectrum Sailing**
10. **Texas Outlaw Challenge**
11. **USCG Captains License Training**
12. **Yachty Gras**

Ami Blackwell presented the funding requests, and the applicants addressed Council and responded to questions. Following discussion, Council recommended the following funding allocations:
Bay Area Houston Ballet & Theater - $6,000
Barge 295 Fall Fest - $38,500
Keels & Wheels - $40,000
Safety at Sea - $3,115
Seabrook Lucky Trails - $35,000
Seabrook Saltwater Derby - $10,000
Seabrook Seafood Festival - $10,000
South Coast Sailing School $10,000
Specrum Sailing - $900
Texas Outlaw Challenge - $30,000
USCG Captains License Training $6,000
Yachty Gras - $10,000

Motion:	To Approve as recommended
Made By:	At-Large Position 6 Sanford
Seconded By:	At-Large Position 2 Sessum
Vote:	**Passed** unanimously by all present

7.7 Consider and take all appropriate action on the reestablishment of the City's annual festival and provide direction to City staff regarding the festival's theme, scope, location and development.

Ami Blackwell presented the FlashVote survey results regarding the re-establishment of an annual festival. Council expressed support for re-establishing the event and indicated a preference for holding it on Main Street, featuring live music and local seafood. Council also expressed a preference for scheduling the event during the spring or fall when weather conditions are cooler.

7.8 Consider and take all appropriate action on first and final reading of Ordinance 2026-19, Budget Amendment No. 4, Amending the Budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 for Special Fund - Animal Shelter Donations.

Motion:	To Approve
Made By:	At-Large Position 5 Deemer
Seconded By:	At-Large Position 2 Sessum
Vote:	**Passed** unanimously by all present

7.9 Consider and take all appropriate action on a request for approval of a Preliminary Planned Unit Development (Preliminary PUD) to create a Local Support Multi-Tenant Distribution Center, consisting of an approximately 464,400 square foot warehouse and an approximately 205,200 square foot warehouse.

This item was moved to be considered as the first item of New Business with no opposition from Council.

Motion:	To Approve
Made By:	At-Large Position 6 Sanford
Seconded By:	None
Vote:	The motion died due to lack of a second

8. ROUTINE BUSINESS

8.1 Establish future meeting dates and agenda items.

City Secretary Rachel Lewis informed Council the next Regular City Council Meeting was scheduled for August 4, 2026 at 6:00 p.m., and a Special City Council Meeting was scheduled for August 5, 2026 at 6:00 p.m.

Hearing no further business the meeting was adjourned at 9:20 p.m.

APPROVED: _____ DATE: _____

Jim Sweeney
Mayor

ATTEST: _____

Rachel Lewis, TRMC
City Secretary

SEABROOK

Agenda Briefing

Date of Meeting: August 4, 2026

Responsible Department: Public Works

Presenter: Brian Craig, Director of Public Works | City Engineer

Briefing Prepared By: Brian Craig

Strategic Focus Area: Infrastructure

General Information:

Consider and take all appropriate action on the approval of North Meyer Avenue Amendment #1 to Task Order # 3 with Duplantis Design Group (DDG) under the Professional Services Agreement (PSA) in an amount of $5,000 to add TxDOT permitting to the original engineering contract and authorize the City Manager to execute the amendment and all associated documents.

Executive Summary / Background:

On January 12, 2026, the City entered into a Professional Engineering Services Agreement with Duplantis Design Group (DDG) for the design and engineering of the North Meyer Avenue Reconstruction Project. During implementation, it was determined that the original scope of services inadvertently did not include the preparation, submittal, and coordination required to obtain permitting approval from the Texas Department of Transportation (TxDOT) for improvements located within the State Highway 146 right-of-way.

Amendment No. 1 corrects this oversight by adding the necessary professional services for TxDOT permitting. The amendment includes preparation and submission of the required sidewalk plans within the TxDOT right-of-way and coordination with TxDOT through the review process, including responses to agency comments until approval is obtained. The amendment is a **fixed fee of $5,000**, increasing the total contract amount from **$330,450** to **$335,450**.

Funding / Fiscal Information:
CIP #S27
Fund: Fund 335
Project: 335-7035-60660 NORTH MEYER
Amendment No. 1: $5,000
Revised Contract Total: $335,450
Funding is available within the North Meyer Avenue Project budget.

Supporting Materials Attached:
1. NE 25-2156 North Meyer Avenue Amendment #1 REV01

Prior Action / Review by Council, Boards, Commissions:

On January 12, 2026, the City entered into a Professional Engineering Services Agreement with Duplantis Design Group (DDG) for the design and engineering of the North Meyer Avenue Reconstruction

Staff Recommendation:

Staff recommends approval of Amendment No. 1 to the Professional Engineering Services Agreement with Duplantis Design Group in the amount of **$5,000** to provide the TxDOT permitting services necessary for the North Meyer Avenue Reconstruction Project.

All requests must be submitted to the City Secretary's Office no later than 12:00 p.m. on the Monday, one week prior to the regular Tuesday Council Meeting. All required attachments are to be submitted with the request. Incomplete items cannot be placed on the agenda.

7/13/2026
DDG # 25-2156
Brian Craig
City of Seabrook
North Meyer Avenue Paving

DDG
BROAD VISION. EXPERT FOCUS.

PROFESSIONAL SERVICES AGREEMENT AMENDMENT #1

DESCRIPTION OF DESIGN CHANGES

- **TXDOT PERMITTING – $5,000**
  - DDG will submit the sidewalk plans to TxDOT within their ROW on State Highway 146.
  - DDG will respond to any and all comments through approval.

ESTIMATED FEE FOR THIS AMENDMENT: $5,000

☐ Hourly ☐ Hourly Not to Exceed ☒ Fixed Fee

CONTRACT SUMMARY

Original Contract	01.12.2026	$ 330,450
Amendment #1	07.13.2026	$ 5,000
	TOTAL :	$ 335,450

ACCEPTANCE OF AMENDMENT

On 01/12/2026 the parties hereto executed an original Standard Form of Agreement for Professional Engineering Services which remains in full force and effect and is hereby incorporated by reference thereto. This Professional Services Agreement Amendment shall be bound by the terms and conditions of the original Standard Form of Agreement for Professional Engineering Services not inconsistent herewith.

_____ _____
Client Representative *Date*

_____ 07.13.2026
Brandon Ballard, Civil Engineering Lead + Associate *Date*
Duplantis Design Group, PC

SEABROOK

Agenda Briefing

Date of Meeting: August 4, 2026

Responsible Department: Economic Development

Presenter: Rick Guerrero, Director of Economic Development

Briefing Prepared By: Rick Guerrero

Strategic Focus Area: ECONOMIC DEVELOPMENT

General Information:

Consider and take all appropriate action on the ratification of a performance agreement to assist with Commercial Façade Improvements at 2120 NASA Parkway between Omkar Group Seabrook, LP dba SpringHill Suites by Marriott – Seabrook and the Seabrook Economic Development Corporation in the amount not to exceed $40,000.00.

Executive Summary / Background:

At a duly posted public meeting, the Seabrook Economic Development Corporation Board of Directors approved a Commercial Façade Improvement Incentive application submitted by Omkar Group Seabrook, LP d/b/a SpringHill Suites by Marriott – Seabrook. The incentive provides reimbursement, on a matching basis in accordance with the EDC's adopted Commercial Façade Improvement Program, for eligible exterior improvements designed to enhance the appearance of the property, encourage reinvestment, and strengthen the commercial corridor.

The EDC Board approved the incentive in an amount not to exceed $40,000.

Pursuant to the Seabrook Economic Development Corporation Bylaws, the Corporation is accountable to the City Council for its activities, and program administration and actions requiring City approval are submitted to the City Council for consideration. The Bylaws further provide that the Board administers approved economic development programs subject to City Council oversight and approval.

Funding / Fiscal Information:

Fund: Economic Development Corporation 770
Line Item: 770-5071-56200 COMMUNITY DEV INCENTIVES

While the Incentive Agreement does not establish a specific completion deadline, the current expectation is that final project closeout and reimbursement will occur during **Fiscal Year 2027**. Accordingly, the associated reimbursement has been incorporated into the **FY 2027 Seabrook Economic Development Corporation budget**. This budgeting approach ensures that EDC appropriations align with the anticipated timing of the reimbursement obligation while maintaining fiscal responsibility.

Supporting Materials Attached:

1. Springhill Suites Performance Agreement Final

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

All requests must be submitted to the City Secretary's Office no later than 12:00 p.m. on the Monday, one week prior to the regular Tuesday Council Meeting. All required attachments are to be submitted with the request. Incomplete items cannot be placed on the agenda.

SEABROOK ECONOMIC DEVELOPMENT CORPORATION
PERFORMANCE AGREEMENT

STATE OF TEXAS	§
	§
COUNTY OF HARRIS	§

This Performance Agreement (the "Agreement") is made and entered into by and between SpringHill Suites by Mariott, a Texas Corporation, duly authorized to transact business in Texas ("SpringHill Suites") and the Seabrook Economic Development Corporation, a Type B Development Corporation organized under the Texas Development Corporation Act and the Texas Non-Profit Corporation Act ("SEDC"), pursuant to the authority of Chapters 501, 502 and 505 of the Texas Local Government Code, and shall be effective when duly executed by signature of the authorized representatives of both SpringHill Suites and the SEDC (the "Effective Date").

Recitals

WHEREAS, the SEDC has established programs in accordance with Chapters 501 and 505 of the Texas Local Government Code to promote local economic development and stimulate business and commercial activity within the City of Seabrook (the "City"), and when such programs involve a direct incentive to a company, Section 501.158 of the Texas Local Government Code requires the SEDC to memorialize such incentive in a performance agreement with such company (a "Performance Agreement"); and

WHEREAS, the SEDC finds that this Agreement promotes economic development in the City and that this Agreement is a Performance Agreement, providing for the SEDC's provision of a direct incentive to SpringHill Suites; and

WHEREAS, to ensure that the direct incentive of the SEDC provided under this Agreement is utilized in a manner consistent with Chapters 501 and 505 of the Texas Local Government Code, SpringHill Suites has agreed to comply with certain conditions for receiving the SEDC's direct incentive, as provided herein; and

WHEREAS, SpringHill Suites is an existing hotel located at 2120 Nasa Parkway (the "Property"), with the Property being more particularly depicted and described in the attached Exhibit A; and

WHEREAS, the SEDC's direct incentive is intended to enable SpringHill Suites to improve the façade of the Property with an updated exterior paint application, more particularly described in the Site Plan attached to this Agreement as **Exhibit B** and hereinafter called the "Hotel Improvements"; and

WHEREAS, SpringHill Suites has represented that the value of the proposed Hotel Improvements is reasonably estimated to be at least $100,000; and

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WHEREAS, SpringHill Suites has further represented that the proposed Hotel Improvements will help it retain 14 full-time employees during the term of this Agreement; and

WHEREAS, the SEDC has agreed to provide a direct economic incentive not to exceed $40,000 based on these representations; and

WHEREAS, the SEDC has current funds on hand in the full amount of the proposed economic incentive;

NOW THEREFORE, in view of the above and foregoing, and in consideration of the mutual agreements herein contained, SpringHill Suites and SEDC (collectively called the "Parties") hereby agree as follows:

Terms

The facts and matters set forth in the Recitals of this Agreement are hereby found to be true and correct, and are adopted and made a part of this Agreement.

In consideration for the mutual promises and covenants given and the mutual benefits received, which is hereby acknowledged, the Parties agree as follows:

1. The Parties agree that the term of this Agreement shall be five (5) years from the date of execution of this Agreement.

2. SpringHill Suites agrees that it will:

   a. Invest the sum of at least $100,000 in Hotel Improvements on the Property, and

   b. Prepare plans and apply for all building permits and inspections required by City Codes, and

   c. Begin the exterior paint application to the Hotel no later October 2026, subject to unforeseen delay caused by force majeure or other external conditions out of the control of SpringHill Suites.

   d. Complete the exterior paint application of the Hotel no later June 2027, subject to unforeseen delay caused by force majeure or other external conditions out of the control of SpringHill Suites.

   e. Maintain 14 full-time employees during the term of this Agreement.

      For purposes of this Subsection, a **full-time employment position** shall mean and include a job requiring a minimum of one thousand eight hundred twenty (1,820)

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hours of work averaged over a twelve (12) month period, with such hours also to include any vacation and sick leave, with full benefits.

f. The SEDC reserves the right to request and review payroll information to substantiate compliance with Subsection e. above. All SEDC requested payroll information shall be delivered to the SEDC within ten (10) days from the date of any request for such information.

3. The City agrees that it will:

a. Pay a direct economic incentive to SpringHill Suites of $40,000 (the "Incentive") upon final completion of the Hotel Improvement. Final completion of the Hotel Improvements shall be verified and approved by the SEDC and City staff before SpringHill Suites is entitled to such Incentive**.**

4. Default, Termination and Reimbursement:

a. This Agreement may be terminated by the SEDC if SpringHill Suites refuses, fails or neglects to substantially comply with any of the terms of this Agreement or, if any representation made by SpringHill Suites is false or misleading in any material aspect. Termination of this Agreement shall be automatic if any such default is not cured within sixty (60) days after written notice by the SEDC to SpringHill Suites.

b. If the SEDC terminates this Agreement as a result of default by SpringHill Suites, as set out in Paragraph 4a. above, the Incentive shall be reimbursed to the SEDC within sixty (60) days from the date of Termination in accordance with the following schedule:

Default during Year 1: Reimburse 100% of Incentive = $40,000.
Default during Year 2: Reimburse 80% of Incentive = $32,000
Default during Year 3: Reimburse 60% of Incentive = $24,000
Default during Year 4: Reimburse 40% of Incentive = $16,000
Default during Year 5: Reimburse 20% of Incentive = $ 8,000

4. Miscellaneous

a. Assignment. SpringHill Suites may not assign this Agreement without the SEDC's written consent. Any assignee must provide written acknowledgment to the SEDC of this Agreement and its terms and conditions. The SEDC may only assign this Agreement with SpringHill Suites express written consent.

b. Authorization. The Incentive agreed to by the SEDC and described in this Agreement shall be authorized as a project, upon passage of 60 days after notice of publication of the project, absent petition filed with City Council, and upon

adoption by City Council of the City by resolution as required by law, as permitted pursuant to the Texas Local Government Code Chapters 501 and 505.

c. Notice. Any notice required under the provisions of this Agreement shall be in writing and delivered in person, by fax or deposited in the United States Mail, registered or certified, return receipt requested. Any such notice must be addressed to the SEDC or to SpringHill Suites, at the following addresses. Any notice shall be deemed received three days after the date of deposit in the United States Mail unless proof is offered to the contrary. Unless otherwise provided in this Agreement, all notices shall be delivered to the following addresses:

SpringHill Suites:	SpringHill Suites Attn: Rushi Patel 2120 Nasa Parkway Seabrook, Texas 77586
SEDC:	Seabrook Economic Development Corp. Attn: Economic Development Director 1700 First Street Seabrook, TX 77586

Either party may designate a different address by giving the other Party written notice.

d. Binding Agreement. This Agreement has been duly executed and delivered by both Parties and constitutes a legal, valid and binding obligation of the Parties. Each person executing this Agreement on behalf of each Party represents and warrants that they have full right and authority to enter into this Agreement.

e. Amendment. This Agreement may not be amended except in a written instrument specifically referring to this Agreement and signed by the Parties hereto.

f. Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. The State of Texas shall have jurisdiction over this Agreement and the parties hereto, and venue of any legal action filed by either the SEDC or SpringHill Suites, shall exclusively be in Harris County, Texas.

g. Severability. In the event that one or more of the provisions contained in the Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein, but shall not affect the remaining provisions of this Agreement, which shall remain in full force and effect.

[Signature Page to follow]

SEABROOK ECONOMIC DEVELOPMENT CORPORATION

BY: Paul Dunphey,
Board President

DATE: 7/10, 2026

ATTEST:

Ranya Botros

Ranya Botros,
Board Secretary

SPRINGHILL SUITES:

Rushi Patel

BY: [name], Rushi Patel
[title] VP

DATE: 07/10, 2026

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Exhibit A

The Property

Doc ID: 91f0e482fd6d2512f2488da5fa689f61e3dd2c94

Exhibit B

Site Plan

Doc ID: 91f0e482fd6d2512f2488da5fa689f61e3dd2c94

SEABROOK

Agenda Briefing

Date of Meeting: August 4, 2026

Responsible Department: Public Works

Presenter: Brian Craig, Director of Public Works | City Engineer

Briefing Prepared By: Brian Craig

Strategic Focus Area: Infrastructure

General Information:

Consider and take all appropriate action on Task Order #5 for professional design services under the Master Professional Services Agreement (PSA) between the City of Seabrook and Duplantis Design Group (DDG) for the drainage analysis of Baywood Drive and Pine Gully Road and the development of improvement projects in an amount not to exceed $50,000 and authorize the City Manager to execute all associated documents.

Executive Summary / Background:

During intense storm events, the Pine Gully tributary road crossings at Baywood Drive and Pine Gully Road experience stormwater overtopping, resulting in temporary loss of residential and emergency vehicle access. Increasingly intense rainfall events have made these occurrences more frequent and highlighted the need to improve the crossings' hydraulic capacity and resilience.

Current issues include stormwater backing up during heavy rainfall, causing flow to overtop both Baywood Drive and Pine Gully Road. The project will evaluate potential improvements to reduce the frequency and duration of roadway overtopping while minimizing impacts to adjacent properties.

Funding / Fiscal Information:

Fund: Drainage Funds
336-7036-52150

Supporting Materials Attached:

1. NE 26-1500 City of Seabrook Drainage Analysis - Pine Gully Rd & Baywood Dr Proposal
2. DDG Task Order 5 - Baywood and Pine Gully DA DDG signed

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

All requests must be submitted to the City Secretary's Office no later than 12:00 p.m. on the Monday, one week prior to the regular Tuesday Council Meeting. All required attachments are to be submitted with the request. Incomplete items cannot be placed on the agenda.

BROAD VISION. EXPERT FOCUS.

July 17, 2026

DDG Project # 26-1500

PROFESSIONAL DESIGN SERVICES PROPOSAL

Prepared for:
City of Seabrook
Drainage Analysis – Pine Gully Road & Baywood Drive
Seabrook, Texas

WWW.DDGPC.COM

July 17, 2026

Brian Craig, P.E.
Public Works Director
City Engineer
City of Seabrook
1700 1st Street
Seabrook, TX 77586
bcraig@seabrooktx.gov

Drainage Analysis – Pine Gully Road & Baywood Drive

DDG Project #26-1500

Dear Mr. Craig, P.E.,

Please allow this letter to serve as our proposal to provide professional design services for the proposed drainage analysis located in Seabrook, Texas.

The proposed design services contained herein are based on the information provided from email correspondence, internet based site reconnaissance.

This document once executed will serve as the design service contract between your organization and DDG inclusive of the following attachments:

01 – Project Overview + Quote + Scope & Deliverables
02 – Assumptions & Exclusions
03 – Standard Rate Sheet + Terms & Conditions
04 – Additional Documents

DDG appreciates the opportunity to provide these services to you and is excited about being a part of the design team. If acceptable, please sign in the space provided.

This proposal shall be considered valid for sixty (60) days from the proposal date.

Sincerely,

Devin Smith, PE
Water Resources Lead
dsmith@ddgpc.com
(985) 900-6666
Duplantis Design Group, PC

ACCEPTANCE OF PROPOSAL

By signing below I hereby certify that I am authorized to sign this agreement on behalf of the company listed above and that I have read and familiarized myself with this agreement and all attachments identified herein.

X: _____

Date: _____

01 PROJECT OVERVIEW + QUOTE + SCOPE & DELIVERABLES

PROJECT OVERVIEW

This project consists of a drainage analysis for one residential area approximately totaling 340 acres within the Seabrook, Texas to determine roadway overtopping conditions and assess culvert crossing and channel hydraulic performance to the outfall location. DDG will assist the City to provide projects for improved roadway overtopping level of service that stem directly from the drainage analysis. Potential improvement alternatives may include roadway raising, culvert replacement, culvert upsizing, channel improvements, or combinations thereof as determined by the hydraulic analysis. DDG will provide civil engineering and surveying services. The survey limits and approximate model boundary are shown in **Exhibit 1** and **Exhibit 2**, respectively.

DESIGN SERVICES QUOTE

CIVIL ENGINEERING SERVICES

Drainage Analysis (Lump Sum)	$ 33,900
TOTAL:	$ 33,900

SURVEYING SERVICES

Topographic Survey (Lump Sum)	$ 6,750
TOTAL:	$ 6,750

OVERALL PROJECT TOTAL	**$40,650** **+ reimbursable expenses**

REIMBURSABLE EXPENSES

Reimbursable expenses will be invoiced in addition to the above listed design fees per the Standard Rate Sheet in Section 03. Rates are subject to change. DDG reserves the right to change the rate sheet periodically. If DDG is being compensated based on an hourly agreement, DDG will bill the client based on the new rates established on the modified rate sheet.

CIVIL ENGINEERING SCOPE & DELIVERABLES

DRAINAGE ANALYSIS

A high-level desktop survey of the City's infrastructure and elevations were reviewed prior to developing this scope for modeling. This implemented publicly available aerial imagery via Google Earth and Google Maps and LiDAR elevation data. The H&H modeling effort includes the following:

1. **Survey Data Review:** Review collected survey data to identify any outstanding data needed (if any)
    a. If additional survey needs are required after the initial survey effort, additional scope and fee may be required.
2. **Existing Conditions H&H Model Setup:** It is recommended to utilize the United States Army Corps of Engineers' (USACE) Hydrologic Engineering Center's (HEC) River Analysis System (RAS) to assess the drainage patterns in the model area and to understand the existing flood risk level for Baywood Dr and Pine Gully Rd. A model will be created that first assesses the existing conditions of watershed patterns for a series of storm events in alignment with local standard design storms. The model will consist of a full 2-Dimensional HEC-RAS model, referencing publicly available LiDAR, and land cover data. The survey data collected will be incorporated into the model to more accurately assess culvert and channel hydraulic performance. The preliminary model boundary (approximately 2,400 acres) is shown in **Exhibit 2**. These limits will ensure proper accounting of all drainage directed to the outfall.
3. **Proposed Project Identification:** Based on the results of the existing conditions, three (3) proposed alternatives will be explored for potential roadway improvements of Baywood Dr and Pine Gully Rd. If the City desires to explore more alternatives, additional scope and fee may be required. The following methodology will be implemented to develop the proposed conditions 2D HEC-RAS model:
    a. The City has noted that they desire to raise portions of Baywood Dr and Pine Gully Rd to decrease the frequency of overtopping. The design storm for overtopping will be determined during the modeling process, and the City will advise on their desired level of service in the proposed condition. The 10-year, 25-year, and 100-year, 24-hour Atlas 14 rainfall events are currently anticipated to be analyzed unless otherwise directed by the City.
    b. Once the level of service is determined with the City, potential improvement alternatives to be explored may include roadway raising, culvert replacement, culvert upsizing, channel improvements, or combinations thereof as determined by the hydraulic analysis
    c. Alternatives will be developed to minimize and avoid material increases in modeled flood elevations within the study area.
    d. The model is intended for planning-level evaluation and will not be calibrated to a specific historic flood event unless additional scope is authorized. Comparisons between the 100-year event and effective FEMA BFE's will be made as a reasonableness check.
    e. High-level conceptual opinion of probable construction cost (OPCC) for each alternative to aid the City in determining their desired approach to performing the roadway improvements. Construction plans and the associated scope and fee for that work will be included in a separate amendment once a conceptual proposed condition is determined and agreed upon between DDG and the City.
4. **Drainage Study:** Once the proposed projects are agreed upon between DDG and the City, DDG will prepare a report to document the findings of the survey and modeling effort. The report will be signed and stamped by a licensed Professional Engineer (PE) in the state of Texas.

Deliverables:

1. *One (1) electronic Draft copy of the Drainage Study for City review and comment.*
2. *One (1) electronic Draft copy of the OPCC's for all proposed alternatives for City review and comment.*
3. *One (1) electronic and one (1) hard Final copy of the Drainage Study.*
4. *One (1) electronic and one (1) hard Final copy of the OPCC's for all proposed alternatives.*

SURVEYING SCOPE & DELIVERABLES

THE SURVEYOR SHALL BE PROVIDED THE FOLLOWING:

- Any recorded documents affecting the property being surveyed and containing information to which the survey shall refer,
- Any recorded easements benefiting the property,
- Any recorded easements, servitudes or covenants burdening the property,
- Any unrecorded documents affecting the property being surveyed and containing information to which the survey shall refer, if desired by the client.

Surveying services shall consist of providing professional services and furnishing personnel to perform the following surveying services:

TOPOGRAPHIC SURVEY SCOPE OF WORK

Conduct a Topographic Survey of the subject property. The survey shall locate the above ground features, visible utilities, natural ground elevations and cross sections of ditches as needed to produce a representative DTM. The limits of survey shall consist of the areas within the survey limit line as defined on the limits of survey map.

Only above ground visible utility structures and appurtenances will be located during the course of the survey. Underground utilities are not included in this scope. If utility designation is required, DDG can provide Subsurface Utility Engineering (SUE) services as an additional service.

Scope areas are for the structure crossings on El Jardin Drive and Youpon Drive, cross sections of the drainage at the intersections with Pine Gully Road and Baywood Drive, and surveying of Baywood Drive and Pine Gully Rd each side of the intersection of the drainage for the purpose of possible raising of the roads. Pictures will be taken at each site of survey work. The limits of the survey are shown in **Exhibit 1**.

Deliverables: There will be no deliverable for the survey scope. However, once an amendment for construction plans is agreed upon, the survey data collected for this effort will be incorporated into the construction plans.

02 PROJECT ASSUMPTIONS & EXCLUSIONS

PROJECT ASSUMPTIONS

The project assumptions below are believed to be reasonably accurate at the time this proposal was prepared based on the information available. These items are not to be deemed as statements of fact but only assumed parameters used in the preparation of the fees associated with this project. Changes to these parameters during the course of the project may result in decreased or increased fees.

- DDG assumes that this scope does not require detailed design but does include the basis for future projects along with OPCC's. DDG will collaborate with the City at a later date to define the full scope required and prioritize the future projects.
- DDG assumes that this scope will not require any permitting but understands that the projects that arise from this scope may require permitting. DDG will collaborate with the City at a later date to define the full scope of those projects.
- DDG assumes that the City will provide any relevant site information required for this scope including layout, intended elevations, fill mitigation location, and any other site information that will aid in the analysis.
- DDG assumes that the City will provide information regarding existing right-of-way limits for reference during the analysis.
- Benefit-Cost-Analyses (BCA) are not included.
- Review of Draft materials is anticipated to require one (1) review cycle with the City. Additional review cycles may require additional scope and fee.
- Horizontal datum will be referenced to North American Datum of 1983, Texas State Plane South Central Zone, US Survey Feet. Vertical datum will be referenced to North American Vertical Datum of 1988 (NAVD88), Geoid 12b, US Survey Feet.

PROJECT EXCLUSIONS

Items below are excluded and shall either be provided to DDG by the owner or are not needed for the project. In any case these items are not included in DDG's scope of services.

- Platting or Boundary Surveying
- 3rd Party Representation
- Landscape Architecture Services
- Architecture Services
- Environmental & Regulatory Services
- Detailed Civil Engineering Design
- Permitting
- Items not specifically included in the scope above are excluded. DDG's scope is as written in this proposal.

03 STANDARD RATE SHEET + TERMS & CONDITIONS

DDG

STANDARD RATE SHEET

LABOR CATEGORIES

Executive	$260.00/hr	Field Scientist II	$130.00/hr
Vice President	$250.00/hr	LSI	$130.00/hr
Business Unit Leader III	$230.00/hr	Regulatory Specialist I	$130.00/hr
Senior Principal	$230.00/hr	Senior CAD Designer	$130.00/hr
Business Unit Leader II	$220.00/hr	Survey Tech Manager	$130.00/hr
Marine Crew	$215.00/hr	Survey Technician IV	$130.00/hr
Business Unit Leader I	$200.00/hr	Construction Representative III	$125.00/hr
Lead	$200.00/hr	Drone Pilot	$125.00/hr
Senior Design Manager	$200.00/hr	Marine Crew Chief	$125.00/hr
Land Crew	$195.00/hr	Survey Coordinator	$125.00/hr
Senior PLS	$195.00/hr	Coastal Inspector	$120.00/hr
Senior Design Professional	$180.00/hr	Construction Representative II	$120.00/hr
Senior Project Manager	$180.00/hr	Hydrographer	$120.00/hr
Regulatory Specialist III	$160.00/hr	CAD Designer	$115.00/hr
Design Professional	$155.00/hr	Environmental Scientist I	$115.00/hr
Environmental Scientist III	$155.00/hr	Field Scientist I	$115.00/hr
Field Scientist III	$155.00/hr	Land Crew Chief	$115.00/hr
Project Manager	$155.00/hr	Survey Technician III	$115.00/hr
GIS Manager	$155.00/hr	GIS Specialist	$115.00/hr
Regulatory Specialist II	$150.00/hr	Construction Representative I	$110.00/hr
PLS	$150.00/hr	Survey Technician II	$100.00/hr
Land Crew Manager	$140.00/hr	CAD Technician	$95.00/hr
Marine Crew Manager	$140.00/hr	GIS Anayist	$95.00/hr
Assistant Project Manager	$130.00/hr	Junior Crew Chief	$95.00/hr
Design Specialist	$130.00/hr	REVIT/Architectural Draftsman	$95.00/hr
Design Technician	$130.00/hr	Survey Technician I	$90.00/hr
Designer	$130.00/hr	Administration	$80.00/hr
Environmental Scientist II	$130.00/hr	Intern	$80.00/hr

REIMBURSABLE ITEMS

Vehicle Travel for Project (subject to change based on IRS guidance)	IRS Rate
Transportation, Lodging + Subsistence for Out-of-Town Travel	Cost
Printing	Cost
Photographs, Telecopier, Shipping + Materials	Cost
Filing/Recording/Permitting Fees	Cost
Deposition/Trial Testimony by Principal, PE, AIA, PLS	Rate x 1.5
Subconsultant Services	Cost + 10%
Pipeline Detectors	
RD8100	$75.00/day
Drone	$250.00 / 1/2 Day + $500.00 / Full Day
Hydro/Marine	
Magnetometer	$200.00 / day
Applanix IMU	$300.00 / day
Single Beam	$200.00 / day
Sub-Bottom Profiler	$650.00 / day
Side Scan Sonar	$425.00 / day
Special Rental Equipment	Rental Cost
All-Terrain Vehicle	$100.00 / Day
12' Aluminum Boat	$35.00 / day
24' Crew Boat	$550.00 - 650.00 / day
26' Crew Boat	$650.00 - 750.00 / day

EFFECTIVE: SEPTEMBER 2025

* ALL RATES ARE SUBJECT TO CHANGE

TERMS & CONDITIONS

ARTICLE 1 - PAYMENT FOR SERVICES

Client agrees to pay DDG for the performance of the services an amount determined as provided in attachments.

DDG shall invoice Client monthly for services performed during the prior month. DDG's invoices are due and payable net (30) thirty days from the date of the invoice. In the event payment is not received within this term, DDG retains the right to stop all work on the project. DDG stopping work does not relieve Client of payment obligations. Interest will accrue on all invoices past due more than thirty days at an interest rate of 1½ percent per month from the thirtieth day on any unpaid balance, plus attorney's fees for collections. Payment of DDG invoices is not to be contingent upon Client receiving funds from any Third-Party Source and Client's reliance on same shall not be deemed as cause for delay of payment beyond the terms herein.

If Client should question any charge on any invoice, Client shall so notify DDG within ten business days of the receipt of the invoice. If the leadership of DDG and Client are unsuccessful at resolving Client's question, then the matter may be addressed as provided in Article 9. In the event Client should question any charge on any invoice as aforesaid, Client shall nonetheless pay all amounts shown on such invoice which are not in dispute.

Reimbursable expenses (such as travel and accommodations, overnight mail and delivery services, special supplies, and other direct project charged incurred on behalf of the Client), and time required beyond the scope of the items described in Attachments A will be billed in accordance DDG's current rate sheet.

Assisting with project filing or correspondence, archiving old projects and general project organization will be billed as a function of the quoted professional services and not require additional fees. Those tasks may include preparation of various reports, transmittals, contracts, and other project related documents, including coordination with DDG staff on tasks, project status, billing, invoicing, accounts receivable and contract amendments.

ARTICLE 2 - TERMINATION

Client may terminate this contract within five days written notice for convenience. Either DDG or Client may terminate this contract for cause if the other party breaches any material provision hereof and does not cure such breach within ten days after receipt of written notice from the non-breaching party.

In the event of any termination of this contract, regardless of the cause of such termination, Client shall remain liable for the payment of all unpaid charges in accordance with the provisions of this contract for services performed prior to the effective date of termination, as well as for costs and expenses incurred and for services rendered in bringing the work to an orderly conclusion (including third party cancellation charges, if any).

ARTICLE 3 - INSURANCE

DDG shall provide, during the period when it is performing services hereunder, the following minimum insurance as applicable to its operations:

1. Workers' Compensation with statutory limits and Employer's Liability Insurance with a limit of $1,000,000.00.
2. Comprehensive General Liability Insurance on standard bureau form with a combined single limit for bodily injury and property damage of $2,000,000 each occurrence and $4,000,000 general aggregate.
3. Comprehensive Automobile Liability Insurance (including owned, non-owned and hired automobiles) with a combined single limit for bodily injury and property damage of $1,000,000 per accident.
4. Professional Liability Insurance with a combined single limit of $3,000,000 each occurrence and $5,000,000 aggregate.
5. If requested, DDG shall furnish certificates of insurance to Client evidencing the coverages indicated above. If the Client request to be named as an additional insured, DDG will provide a certificate evidencing the Client as additional insured if the policy allows the request.
6. DDG reserves the right to invoice Client as a reimbursable expense for the cost associated with a request to increase coverage limits for a particular project.

ARTICLE 4 – STANDARD OF CARE

DDG shall perform the services hereunder in accordance with that degree of professionalism, skill and judgment normally exercised by professional firms performing services of a similar nature. No warranties, express or implied, are made or intended by DDG with respect to the performance of services to the Client.

ARTICLE 5 - TECHNICAL DATA

It is understood that certain electronic files may be transferred between DDG and Client as an aid in the exchange of information during the design process. Such electronic files shall not be regarded as the final product. Hard copies of the final, sealed originals of completed drawings shall govern over electronic files.

Copies of all information, data, designs, plans, drawings, and specifications developed by DDG exclusively for the project and supplied or delivered to Client pursuant to this contract shall be the property of DDG. DDG grants Client a license to utilize the technical data for the purpose of the project pursuant to this contract assuming payments to DDG are in accordance with this agreement. The reuse or modification of these documents by the Client or a third party related to the Client without consent of DDG is prohibited. Client shall indemnify and hold DDG harmless from all claims, damages and expenses including attorney's fees, arising out of the Client's reuse without the permission of DDG.

ARTICLE 6 - ADDITIONAL SERVICES

DDG shall be entitled to additional compensation in the event (i) changes occur in services as requested or approved by Client, (ii) delays or changes in Client provided information or inaccuracies or deficiencies therein which affect services, (iii) changes to laws, codes, regulations or any other federal, state or local requirements or the requirements of any authority having authority to issue permits required for the project which affect services, and (iv) acts of God and any other events outside of DDG's reasonable control.

ARTICLE 7 – PROJECT SCHEDULES

Once DDG has received a fully executed contract, DDG will work towards completion of the project on an agreed upon schedule with the Client. It is acknowledged by DDG and Client that the project schedule is dependent upon factors and entities beyond the control of DDG or the Client, therefore, as the project progresses DDG and the Client shall collectively analyze and review the progression of the project. Additional time to complete DDG's task under the contract will be granted when third party decisions warrant additional time. Also, it is acknowledged between DDG and the Client the timeliness of reviews and approvals from permitting and approval authorities having jurisdiction over DDG's work may cause the project schedule to be compromised and DDG cannot be held responsible for this uncontrollable condition. Certain aspects outside of DDG's control may impact the project schedule, and therefore DDG is not guaranteeing or warrantying strict compliance with any schedule. DDG and its Client are aware that many factors outside of DDG's control may affect DDG's ability to complete the services to be provided under the Terms and Conditions and that DDG will perform its services with reasonable diligence and expediency consistent with sound professional practices.

ARTICLE 8 – OPINIONS OF PROBABLE COST
DDG acknowledges Client may request DDG to assist with the development of an opinion of probable cost for the project. DDG will utilize experience with other similar projects to develop an opinion of probable cost, however, it shall be understood by Client actual cost to construct the project may vary significantly from DDG's opinion. Factors which may affect this opinion include but are not limited to local market conditions, availability of required material and trades and time of year the project is put out to bid among other potential factors. If the Client requires more assurance as to the actual cost of the project, Client shall consult with a construction estimating specialist.

ARTICLE 9 – DISPUTE RESOLUTION
Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to good faith meeting between Client and DDG leadership within 15 days of a claim, dispute, etc. If no Agreement is reached, then the parties hereby agree to mediation as a condition precedent to litigation in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the jurisdiction of where the Project is located unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof. Claims, disputes, and other matters that are not resolved by mediation shall be the subject to and decided by litigation unless the parties mutually agree otherwise.

ARTICLE 10 - ENTIRE AGREEMENT
This document constitutes the entire agreement between DDG and Client with respect to the services and supersedes all prior written and oral statements, commitments, and undertakings with respect to the services. It is understood and agreed that (a) there are no representations or warranties of any kind except as expressly set forth herein and (b) no waivers or revisions to this contract shall be effective unless made in writing and signed by an authorized representative of each party.

No terms, conditions, understandings, or agreements purporting to modify or vary these Terms and Conditions shall be binding unless hereafter made in writing and signed by the Client and DDG. In the event of any conflict between the Proposal and these Terms and Conditions, these Terms and Conditions shall take precedence. This Agreement supersedes all previous agreements, arrangements, or understandings between the parties whether written or oral in connection with or incidental to the Project.

ARTICLE 11 - GOVERNING LAW AND SEVERABILITY
This contract shall be governed, administered and interpreted in accordance with the laws of the State of Louisiana, excluding its conflict of law provisions.

If any word, phrase, clause, article, or other provision of this contract is adjudicated or found to be unenforceable, the said word, phrase, clause, article, or other provision shall be deleted or modified, as necessary to render all the remainder of this contract valid and enforceable. All such deletions or modifications shall be the minimum necessary to affect the foregoing.

ARTICLE 12 – LIMITATION OF LIABILITY
Based on the fees of service by DDG and the relative risk and benefits to the Client and DDG, the Client agrees to the following:

1. In recognition of the relative risks and benefits of the project to both the Client and DDG, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, to limit the liability of the consultant and DDG's officers, directors, partners, employees, shareholders, owners and subconsultants for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, including attorney's fees and costs and expert-witness fees and costs, so that the total aggregate liability of DDG and DDG's officers, directors, partners, employees, shareholders, owners and subconsultants shall not exceed $50,000, or DDG total fee for services rendered on this project, whichever is lessor. It is intended that this limitation apply to all liability or cause of action however alleged or arising, unless otherwise prohibited by law.
2. This shall apply to any claims arising from the Client or anyone associated with the Client due to claims against DDG, including but not limited to for negligence and professional errors and omissions.
3. Under no circumstances shall DDG by liable for lost profits, costs associated with delays in the project due to changed conditions or for cost associated with the means and methods of the contractor or his failure to perform the work in accordance with the construction documents.

ARTICLE 13 – HEADINGS
The headings preceding the text of the several articles hereof are inserted for convenience of reference and shall not constitute part of this contract nor affect its meaning, content, effect, nor be referred to in any interpretation thereof.

ARTICLE 14 – DESCRIPTION OF CLIENT:
The Client confirms and agrees that the Client has authority to enter into this Agreement on its own behalf and on behalf of all parties related to the Client who may have an interest in the Project.

ARTICLE 15 – COUNTERPARTS
This contract may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall be but one and the same document.

ARTICLE 16 – DDG PERSONNEL RESPONSIBILITY/CONSTRUCTION ACTIVITIES
The following are basic responsibilities of DDG:
(I) DDG shall not have control over, charge of, or responsibility for the contractors' construction means, methods, techniques, sequences, procedures, or safety programs in connection with the construction activities. (II) DDG is not responsible for the contractor's failure to perform the construction activities. (III) DDG shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing construction activities on the project. (iv) DDG cannot reject work performed at the construction site but is obligated to recommend the rejection of poor-quality work to the Owner when condition of said work is reasonably obvious (v) Review of all major material submittals and fabrication shop drawings is for general compliance. The contractor is responsible for compliance with the contract documents despite any submittal review response or comments.

ARTICLE 17– FIELD OBSERVATIONS/SAFETY
If the scope of services in the proposal includes construction field observations, DDG shall visit the project site at intervals appropriate to the stage of construction or as agreed to in writing by the Client and DDG, in order to observe the general progress and quality of the work completed by the contractor. Such visits and observations are not intended to be an exhaustive check or a detailed inspection of the contractor's work but rather are to allow DDG to become generally familiar with the work in progress and to determine in general if the work is proceeding in accordance with the contract documents.

Should DDG provide construction field observations at the job site during construction, Client agrees that, in accordance with the generally accepted construction practice, the contractor will be solely and completely responsible for working conditions on the job site, including the safety of all persons and property during the performance of the work, and for compliance with OSHA regulations. These requirements will apply continuously and will not be limited to normal working hours. Any monitoring of the contractor's procedures conducted by DDG does not include review of the adequacy of the contractor's safety measures in, on, adjacent to, or near the construction site.

04 ADDITIONAL DOCUMENTS

Exhibit 1: Survey Limits

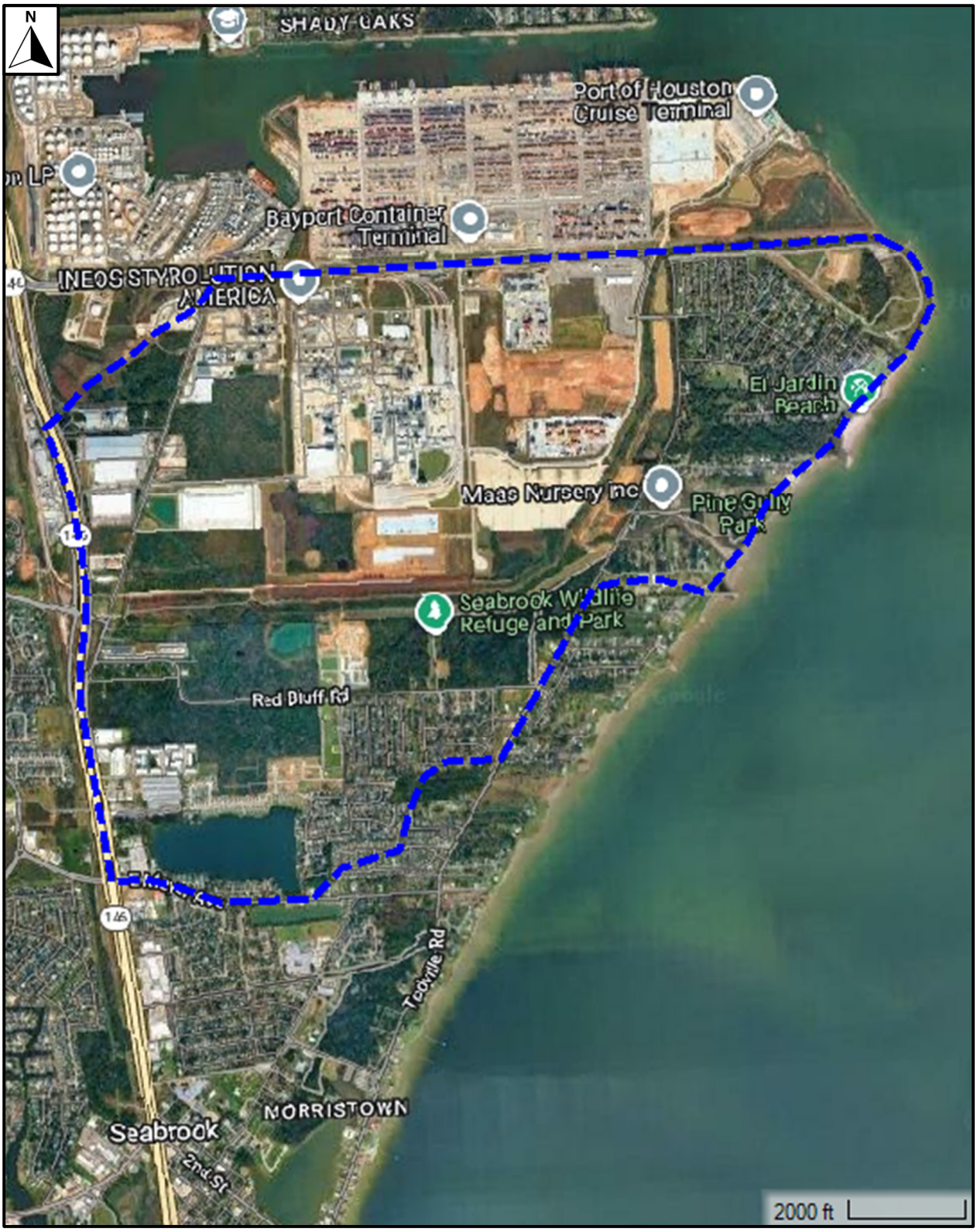


Exhibit 2: Preliminary HEC-RAS Model Boundary

TASK ORDER NO. 5

Pursuant and subject to the above captioned Professional Services Agreement (PSA) dated between **City of Seabrook** (CLIENT) and Duplantis Design Group, PC (DDG) (CONSULTANT). CLIENT hereby requests that CONSULTANT performs the work described below upon the terms set forth:

CLIENT PROVIDED INFORMATION:

Work Site: Seabrook Drainage Analysis - Pine Gully Rd & Baywood Dr

Scope of Work to Be Performed: Drainage analysis and potential improvements for future project.

Drawings, plans, specifications (are) (are not) attached : Select:

Date and Time to **"As Requested"**

Date and Time to Complete: _____

Invoice Mailing Instructions: payables@seabrooktx.gov

Other Requirements or Variance from PSA (if any): _____

CONSULTANT PROVIDED INFORMATION:

Compensation: $ $40,650 + Reimbursable expenses

Billing Terms: 30 days

Scope of Work/Proposal: Attached

ACCEPTANCE :

The foregoing TASK ORDER is accepted on the terms set forth as indicated by the signatures below.

CONSULTANT: Duplantis Design Group

By(Signature): Digitally signed by Brandon Ballard DN: C=US, E=bballard@ddgpc.com, O=Houston Civil, OU=CE 70, CN=Brandon Ballard Date: 2026.07.20 08:16:25-05'00'

Printed Name: Brandon Ballard

Title: Civil Engineering Lead + As

Date: 7/20/2026

CLIENT: CITY OF SEABROOK

By(Signature):

Printed Name:

Title:

Date:

SEABROOK

Agenda Briefing

Date of Meeting: August 4, 2026

Responsible Department: Finance

Presenter:

Briefing Prepared By:

Strategic Focus Area:

General Information:

Consider and take all appropriate action on the acceptance and approval of the Annual Comprehensive Financial Report and Single Audit for Fiscal Year 2024-2025, conducted by Whitley Penn, LLP.

Executive Summary / Background:

Funding / Fiscal Information:

Supporting Materials Attached:

1. City of Seabrook FY25 Audit Results
2. City of Seabrook FY25 Single Audit Report - Final Draft 7-21-26
3. City of Seabrook FY25 ACFR Draft 7-21-26

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

whitleypenn

CITY OF SEABROOK

AUDIT RESULTS

FISCAL YEAR 2025 FINANCIAL STATEMENT AUDIT AND FEDERAL SINGLE AUDIT

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

ENGAGEMENT LEADERSHIP TEAM

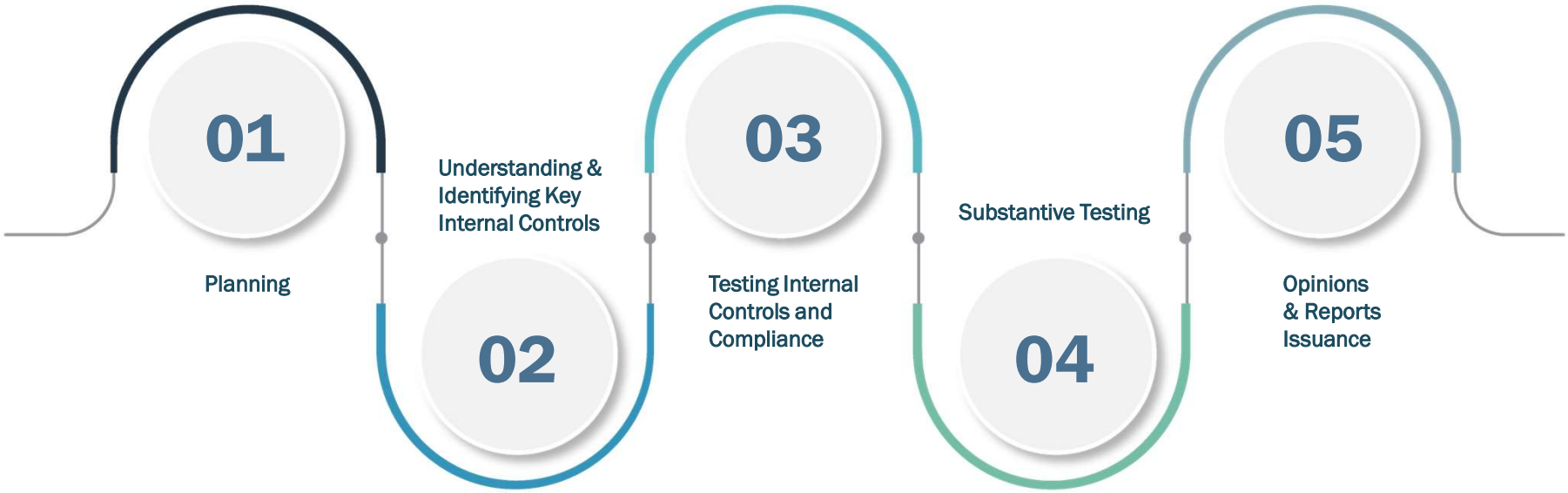
Laura Lynch, CPA
Senior Manager

Patrick Simmons, CPA
Engagement Partner

Celina Cereceres, CPA
Engagement Quality Control Reviewer

WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

THE AUDIT PROCESS



WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

whitleypenn

INTERNAL CONTROLS OVER CRITICAL AREAS

- Human Resources
- Payroll
- Procurement
- Accounts Payable
- Information Technology
- Utilities
- Municipal Court
- License and permits
- Parks and Recreation
- Financial Close and Reporting

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT

Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

AUDIT REPORTS

whitleypenn

Auditor's Report on the Financial Statements

- Unmodified or "Clean" Opinion

Auditor's Report on Internal Control and Compliance

- No internal control findings over financial reporting
- One instances of noncompliance material to the financial statements noted
  - *Finding 2025-001 – Material Noncompliance with Procurement Requirements for Design-Build Public Works Contract (see page 7 of Single Audit Report)*

Federal Single Audit Report

- Major Program: Hazard Mitigation Grant
  - No findings or questioned costs noted

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

REQUIRED COMMUNICATIONS

whitleypenn

Significant Accounting Policies

- The City's accounting policies and methods are appropriate and in accordance with industry standards.

Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. We concluded that management has a reasonable basis for judgments and estimates that impact the financial statements.

Significant Risks (present in every financial statement audit, not specific to the City)

- Management override of internal control
- Improper revenue recognition

Corrected or Uncorrected Misstatements

- There were material misstatements that were identified by us that required management's correction.

Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

Difficulties Encountered in Performing the Audit

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

Management Representations

- We have requested certain representations from management.

Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention.

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

QUESTIONS?

CITY OF SEABROOK, TEXAS

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2025

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Seabrook, Texas (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 27, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding 2025-001.

City's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Houston, Texas
March 27, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Seabrook, Texas' (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 27, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Houston, Texas
March 27, 2026

CITY OF SEABROOK, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2025

I. Summary of Auditors' Results

Financial Statements	
Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	Yes

Federal Awards	
Internal control over major programs:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) ?	No

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number (ALN)
U.S. Department of Homeland Security	
Hazard Mitigation Grant	97.039
Dollar Threshold Considered Between Type A and Type B Federal Programs	$1,000,000
Auditee qualified as low risk auditee?	Yes

II. Financial Statement Findings

Finding 2025-001 – Material Noncompliance with Procurement Requirements for Design-Build Public Works Contract

Criteria
Texas Government Code Chapter 2269 establishes procurement and delivery procedures for public works contracts, including design-build construction contracts. Chapter 2269 generally prevails over other laws relating to public work contracts. For design-build projects involving buildings or associated structures, Subchapter G requires the governmental entity to follow specific procurement procedures, including preparation of a request for qualifications, preparation of a design criteria package, use of selection criteria and weighted values, evaluation and ranking of design-build firms, and designation of an independent architect or engineer to act as the governmental entity's representative.

Condition
During the audit, we noted the City entered into a lump-sum design-build agreement totaling $4,500,000 for a municipal aquatic facility renovation project. The agreement included design and construction services, including demolition, pool reconstruction, pool mechanical systems, underground piping, equipment, site improvements, and related facility improvements. The City procured the vendor through a cooperative purchasing agreement; however, the procurement file did not include sufficient documentation demonstrating that the cooperative purchasing agreement authorized the specific design-build construction services obtained or that the City otherwise complied with the applicable design-build procurement procedures under Texas Government Code Chapter 2269.

Cause
The City sought to determine whether the proposed procurement was permissible under the cooperative purchasing agreement. However, the final contract scope included design-build construction services that were not sufficiently supported as allowable under the cooperative purchasing agreement or otherwise documented as procured in accordance with Texas Government Code Chapter 2269.

Effect
As a result, the City did not demonstrate that the contract was awarded in accordance with applicable state procurement requirements. This may reduce transparency in the vendor selection process, limit evidence that full and open competition or best value was achieved, and expose the procurement to potential challenge or disallowance by oversight bodies.

Questioned Costs
Not applicable.

Context
The contract amount was $4,500,000 and represented a significant public works design-build contract entered into during the fiscal year.

Recommendation
We recommend the City ensure that future public works and construction-related procurements clearly document the statutory procurement authority used before contract award. For design-build projects, the City should document whether the project is subject to Texas Government Code Chapter 2269 and retain documentation supporting compliance with the applicable procurement method, including any required RFQ, design criteria package, published selection criteria, evaluation and ranking of firms, independent architect or engineer designation, and legal or procurement review.

II. Financial Statement Findings (continued)

Finding 2025-001 – Material Noncompliance with Procurement Requirements for Design-Build Public Works Contract (continued)

Views of Responsible Officials

Management acknowledges that while the City's Purchasing Policy authorized the use of cooperative purchasing agreements, it did not provide sufficiently detailed procedural guidance requiring staff to verify, document, and retain the originating cooperative contract as part of the procurement file prior to purchase. Although the purchases were made through authorized cooperative purchasing programs, management recognizes the need for enhanced documentation to strengthen internal controls and demonstrate compliance. To address this matter, the City has implemented updated internal Standard Operating Procedures that require verification of the cooperative contract, documentation of the applicable contract number, confirmation that the procurement falls within the scope and term of the cooperative agreement, and retention of all supporting contract documentation in the procurement file prior to approval. These enhanced procedures will improve consistency, transparency, and audit readiness for all future cooperative purchases.

III. Federal Award Findings and Questioned Costs

There are no current year federal award findings or questioned costs.

CITY OF SEABROOK, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Treasury			
Direct:			
Coronavirus State and Local Fiscal Recovery Funds (COVID-19)	21.027	N/A	$ 493,743
Total U.S. Department of Treasury			**493,743**
U.S. Department of Homeland Security			
Direct:			
Homeland Security Grant Program	97.067	4902501	6,020
Homeland Security Grant Program	97.067	5244901	15,469
Passed through Texas Division of Emergency Management:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4798-TX	502,540
Hazard Mitigation Grant	97.039	DR-4332-0358	1,380,063
Total U.S. Department of Homeland Security			**1,904,092**
Total Expenditures of Federal Awards			**$ 2,397,835**

CITY OF SEABROOK, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the City under programs of the federal government for the year ended September 30, 2025. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Note 3 – Indirect Cost Rate

The City has elected not to use the 15 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF SEABROOK, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2025

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

N/A

CITY OF SEABROOK, TEXAS
CORRECTIVE ACTION PLAN
For the Year Ended September 30, 2025

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare a corrective action plan to address each audit finding included in the auditor's report for the current year. The corrective action plan must be a document separate from the auditor's findings described in § 200.516."

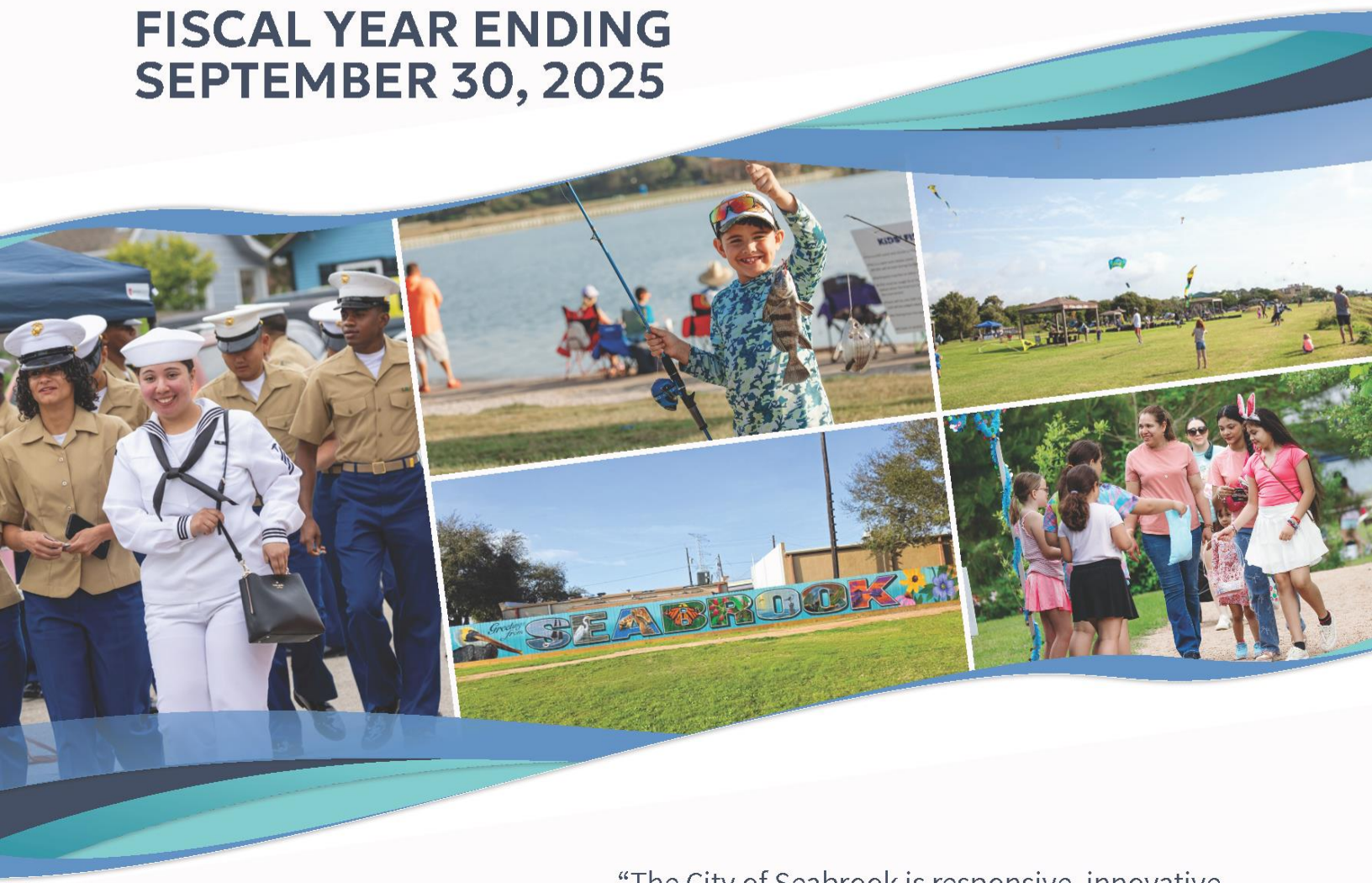
I. Corrective Action Plan

N/A

SEABROOK

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDING SEPTEMBER 30, 2025



CITY OF SEABROOK, TEXAS

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

Draft 7-21-26

CITY OF SEABROOK, TEXAS

Annual Comprehensive Financial Report

For the Fiscal Year-Ended September 30, 2025

Prepared by:
City Administration and the Finance and Accounting Office

Gayle Cook
City Manager

Sean Landis
Assistant City Manager

Kathryn Shannahan
Assistant Director of Finance

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INTRODUCTORY SECTION

SEABROOK

July 21, 2026

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

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) on behalf of the City of Seabrook, Texas (the "City"). This is required each year a complete set of financial statements 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, the accompanying financial statements are presented in preliminary form and are subject to completion of the independent audit. A full auditor's opinion has not yet been issued for the Comprehensive Annual Financial Report of the City for the fiscal year ended September 30, 2025.

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 and continue to be audited by Whitley Penn LLP, 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, 2025 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 letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The City's MD&A will be found immediately following the report of the independent auditors at final audit.

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 **SH 146 Expansion from Red Bluff to FM 96** project (CSJ# 0389-05-116) construction phase began on February 13, 2019, and was completed in 2024. Within this project the SH 146 corridor was a project granted **Green Ribbon** funds from Texas Department of Transportation for corridor enhancements. As of the end of the fiscal year 2025, the aesthetics project was substantially complete but not closed out. The City of Seabrook entered into an Advanced Funding Agreement (AFA) with TxDOT.

The **SH 146 Expansion from Red Bluff to Spencer** (CSJ 0389-05-087) that 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 camp is operational within the city limits of Seabrook as of late 2023 and continues as of September 2025, at Red Bluff and SH 146 on the northwest corner in TxDOT right of way. The contractor is completely in construction the length of the project scope with lane additions.

The project includes the widening of 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.

The Port of Houston Rail Spur This rail installation across Old SH 146, Northbound and Southbound frontage roads of SH 146 was substantially completed in 2024. Quiet Zones safety equipment was started in the fiscal year but not complete. The project traverses SH 146 on the northern boundary of the city and creates three (3) 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 Port of Houston Southern Access Road continues to be on plans within the Seabrook limits by the Port Authority. It was first presented on September 17, 2024, to the City Council summarizing the concept for the construction of the Bayport Southern Access Road. During the meeting, the public and City Council viewed a presentation about the proposed alignment from Red Bluff and extending in the Bayport complex. The Port Authority announced the project was in full design during the fiscal year and construction updates were expected in 2026.

Draft 7-21-26

Economic Condition and Outlook

Property values, as projected, for the fiscal year were approximately $2.1 billion with strong economic development projects continuing to make progress. During the 2024-2025 fiscal year, the City did not recognize all expected development starts in permitting revenues.

- **Seabrook Towne Center (The Edge)** – In May 2023, the Seabrook Economic Development Corporation finalized an incentive agreement to support the Seabrook Towne Center (The Edge) development. As of the close of FY 2025, vertical construction had still not yet commenced; however, full drawings were submitted into initial plan review cuing that the anticipated start would be recognized in FY 2026. The project is planned to include a 324-unit luxury multi-family apartment complex, approximately 37,000 square feet of leasable retail space, an entertainment plaza, and surrounding walkable trails. Additionally, the development will feature several commercial parcels fronting State Highway 146 and Lakeside Drive.
- **Seabrook Plaza One LLC**- A Planned Unit Development (PUD) for the project was approved in March 2023, followed by the Seabrook Economic Development Corporation's approval of an incentive agreement in September 2023. The agreement includes a $2,000,000 grant payment and an additional $550,000, or 50%, toward drainage system modifications. As of the end of fiscal year 2025, construction had not yet commenced. The project, located on a 15-acre site along Clear Lake, is planned to include a 170-room boutique hotel, a 76-room extended stay hotel, a 21,500-square-foot conference center and ballroom, approximately 25,000 square feet of retail space, and a 260-unit luxury multi-family residential complex.
- Residential – Ellis Cove – This new subdivision continued 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 – Lake Mija Village, Section 4 and Section 5 - Two new sections were announced to begin platting and design. The further expansion in just north of the previous sections by the same developer. These new sections are expected to become online in FY 2026-2027.
- Residential – Oak Alley Estates – This smaller residential project consisting of 10 single family units completed four units and continues its progress just 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. Due to a change in ownership, Section C, did not start any infrastructure work by end of fiscal year.

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 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 expenditure and additional unrestricted fund balance in the general fund and the 15% in the enterprise fund. At the close of the fiscal year, City Council approved the use of these funds towards the bond project – EMS Expansion.

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 were as follows:

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

In 2017, the City issued Certificates of Obligation, Series 2016A for the amount $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)

All of these projects were substantially completed.

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)
- Seascape 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 after issuance of debt was not approved by City Council to proceed. The funds were redirected through the capital improvement meetings for the CIP# S13 and the drainage improvements in the city owned side streets.

In 2024, the City issued Certificates of Obligation, Series 2024 for the amount of $10,000,000. Projects for the issuance were for street programs.

During the fiscal year, two main street projects were initiated into design with construction to start in FY 2026.

- East Meyer Reconstruction
- North Meyer Reconstruction

Bond Program 2023
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

*Failed: Proposition A – Public Safety Building

In FY 2025, the EMS Renovation to the Fire Station was bid and awarded. The project proceeded into construction and was approximately 10% complete at close of the year. The training tower purchase was also approved and expected delivery for the tower is expected in FY 2026.

Draft 7-21-26

Major Initiatives

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

Water

1. Red Acres Subdivision Water Line (CIP# W9)
2. Old SH 146 Interconnect (CIP# W16)
3. SH 146 Frontage Road to Red Bluff Water Line Interconnect (CIP# W21)
4. Seascape Water Lines (CIP# W31)

Wastewater

5. Pine Gully Wastewater Treatment Plant (CIP # WW9)
6. Portable Generators for Lift Stations (CIP# WW16)
7. Lift Station No. 5 Force Main Improvements (CIP# WW14)
8. Main Street Wastewater Plant Demo (CIP# WW19)
9. Pine Gully Lift Station Force Main Bore (CIP# WW21)

Facilities

10. City Hall Generator (CIP# FAC22)
11. Fire Station Generator (CIP# FAC33)
12. Fiber Loop (CIP# FAC31)
13. EMS Expansion at Fire Station (CIP# FAC25)
14. Remodel Police Department Facilities (CIP# FAC27)

Parks

15. Pelican Bay Municipal Pool Facility (CIP# P24)
16. Enhance Bayside Park (CIP# P26)
17. Pine Gully Pier (CIP# P27)

Certificate of Achievement

The City of Seabrook has once again been recognized by the Government Finance Officers Association of the United States and Canada (GFOA) with the **Certificate of Achievement for Excellence in Financial Reporting**. This honor was awarded for the City's Comprehensive Annual Financial Report for the fiscal year ending September 30, 2024, marking the **45th consecutive year** the City has earned this prestigious recognition.

To receive the Certificate of Achievement, a government entity must produce a comprehensive annual financial report that is both clearly presented and well-organized. The report must meet the rigorous standards of the GFOA's program and fully comply with generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for one year. We believe the current report continues to meet the program's high standards and has been submitted to GFOA for review and consideration.

Acknowledgments

This report would not have been possible without the dedication and professionalism of the entire Finance Department. We extend our sincere appreciation to all staff members who contributed their time and effort to its preparation. We also thank the Mayor, City Council members, and the City Manager for their continued leadership, guidance, and commitment to sound financial management and transparency.

Gayle Cook
City Manager

CITY OF SEABROOK, TEXAS
PRINCIPAL OFFICIALS
September 30, 2025

CITY OFFICIALS

Jim Sweeney	Mayor
Tyler Kubena	Council Member - Position 1
Jared Sessum	Council Member - Position 2
Tom Tollett	Council Member - Position 3
Angela Cervantes	Council Member - Position 4
Buddy Hammann	Mayor Pro Tem, Council Member - Position 5
Summer Sanford	Council Member - Position 6

CITY MANAGER'S OFFICE

Gayle Cook	City Manager
Sean Landis	Assistant City Manager

KEY STAFF

Michael Gibbs	Director of Finance
Rachel Lewis	City Secretary
Rolf Nelson	Police Chief
Kevin Padgett	Director of Public Services
Dick Gregg	Municipal Judge

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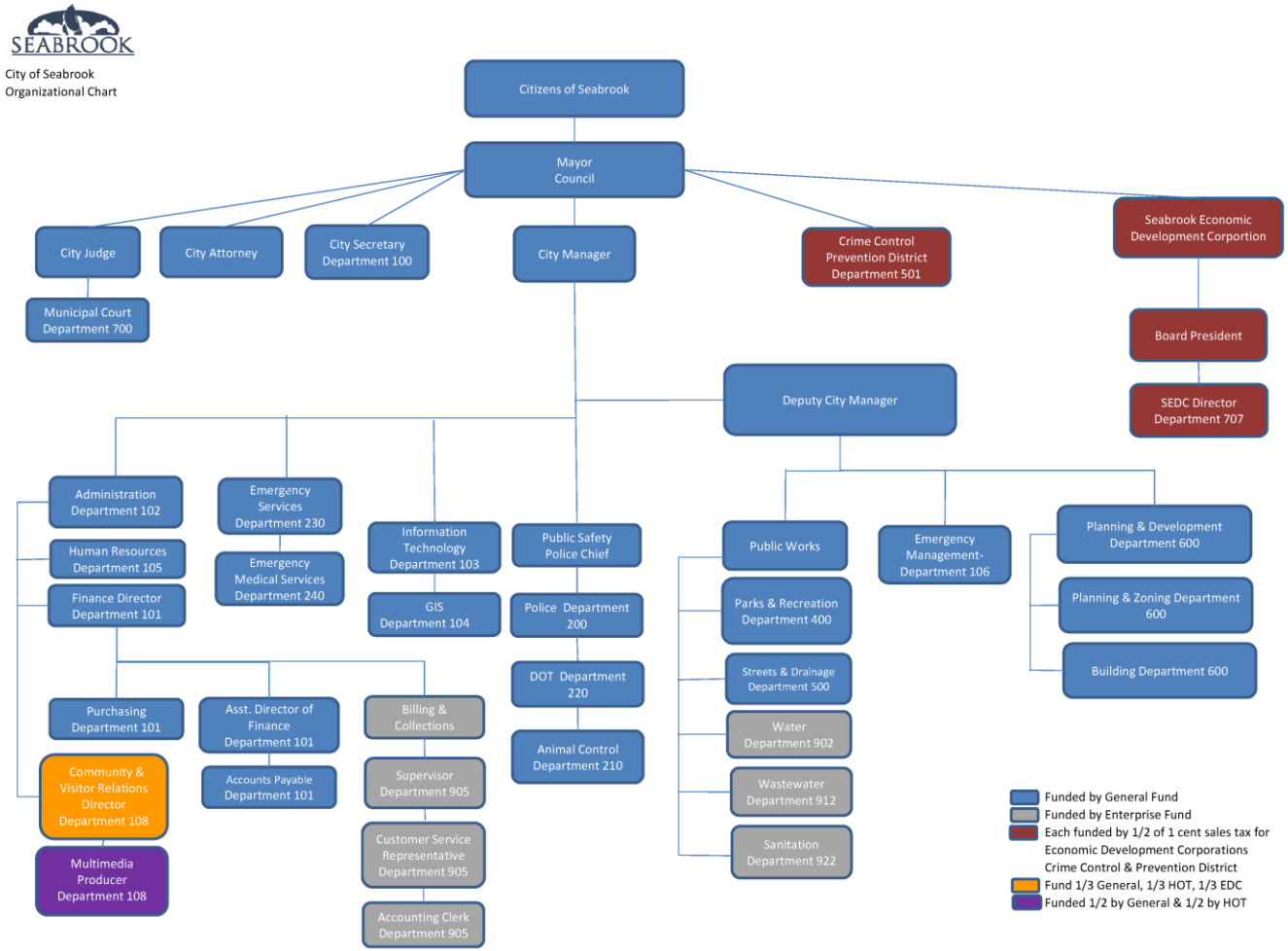
CITY OF SEABROOK, TEXAS

ORGANIZATIONAL CHART AS OF SEPTEMBER 30, 2025



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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, 2024

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2025, 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 accompanying 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, 2025, 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 (GAAS) 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 Auditor's 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 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.

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Auditor's 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 auditor's 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 GAAS 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 GAAS 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 management's discussion and analysis, pension information, other-post employment benefit information, and the General Fund budget to actual schedule, as listed in 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 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 combining and individual fund statements and schedules and certain budget to actual schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and certain budget to actual 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 section, but does not include the basic financial statements and our auditor's 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 July 21, 2026 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.

Houston, Texas
July 21, 2026

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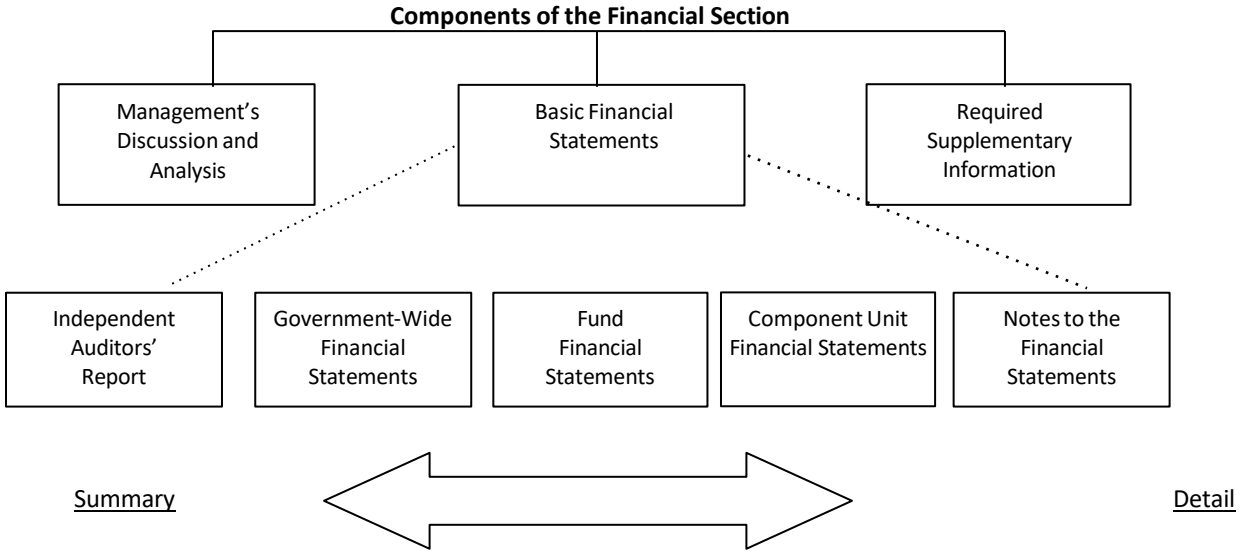
SEABROOK

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, 2025. 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.

If you have questions about this report or require further information, contact Sahib Rao, Director of Finance, at srao@seabrooktx.gov or (281) 291-5732. For general City information, visit the City's website at www.seabrooktx.gov.

OVERVIEW OF THE FINANCIAL STATEMENTS



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.

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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, community 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, wastewater, and civic center rentals.

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 11 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.

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

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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.

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FINANCIAL SUMMARY

Comparative Statement of Net Position
September 30, 2025 and 2024

	Net Position					
	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Assets and Deferred Outflows						
Assets:						
Current	$ 41,291,997	$ 37,597,777	$ 12,809,743	$ 15,370,627	$ 54,101,740	$ 52,968,404
Capital assets	46,480,291	44,798,395	69,367,328	67,766,117	115,847,619	112,564,512
Total assets	87,772,288	82,396,172	82,177,071	83,136,744	169,949,359	165,532,916
Deferred outflows	1,124,601	2,272,289	143,904	305,467	1,268,505	2,577,756
Total Assets and Deferred Outflows	88,896,889	84,668,461	82,320,975	83,442,211	171,217,864	168,110,672
Liabilities and Deferred Inflows						
Liabilities:						
Current	1,531,832	1,578,574	1,651,076	2,613,479	3,182,908	4,192,053
Long-term	30,051,331	34,239,426	17,309,524	18,812,188	47,360,855	53,051,614
Total liabilities	31,583,163	35,818,000	18,960,600	21,425,667	50,543,763	57,243,667
Deferred inflows	1,393,524	721,712	143,124	57,859	1,536,648	779,571
Total Liabilities and Deferred Inflows	32,976,687	36,539,712	19,103,724	21,483,526	52,080,411	58,023,238
Net Position						
Net investment in capital assets	19,796,809	33,779,784	52,432,470	49,894,164	72,229,279	83,673,948
Restricted	1,441,933	6,551,176	-	4,972,406	1,441,933	11,523,582
Unrestricted	34,681,460	7,797,789	10,784,781	7,092,115	45,466,241	14,889,904
Total Net Position	$ 55,920,202	$ 48,128,749	$ 63,217,251	$ 61,958,685	$ 119,137,453	$ 110,087,434

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities by $119.1 million at the close of the most recent fiscal year. By far the largest portion of the City's net position (61%) reflects its investment in capital assets, less any related 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 capital assets themselves cannot be used to liquidate these liabilities.

Draft 7-21-26

Comparative Statement of Activities
Year Ended September 30, 2025 and 2024

	Changes in Net Position					
	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues:						
Charges for services	$ 1,959,917	$ 1,740,033	$ 12,200,729	$ 11,918,031	$ 14,160,646	$ 13,658,064
Operating grants and contributions	4,330,227	172,876	196,944	-	4,527,171	172,876
Capital grants and contributions	1,454,702	2,600,469	1,716,934	5,579,994	3,171,636	8,180,463
General Revenues:						
Property taxes	8,518,878	8,557,112	-	-	8,518,878	8,557,112
Sales taxes	3,484,158	3,348,696	-	-	3,484,158	3,348,696
Other taxes	1,474,297	1,331,273	425,699	419,903	1,899,996	1,751,176
Investment earnings	1,658,421	1,660,015	438,073	527,453	2,096,494	2,187,468
Gain on sale of capital assets	117,102	14,767	-	-	117,102	14,767
Miscellaneous	311,157	467,165	32,478	21,507	343,635	488,672
Total Revenues	23,308,859	19,892,406	15,010,857	18,466,888	38,319,716	38,359,294
Expenses						
General government	4,252,379	3,745,177	-	-	4,252,379	3,745,177
Public safety	8,985,856	9,458,753	-	-	8,985,856	9,458,753
Public works	1,986,732	1,999,649	-	-	1,986,732	1,999,649
Community development	774,817	748,194	-	-	774,817	748,194
Parks and recreation	1,022,716	1,006,512	-	-	1,022,716	1,006,512
Economic development	410,799	419,052	-	-	410,799	419,052
Interest on long-term debt	1,014,760	905,071	-	-	1,014,760	905,071
Utilities	-	-	11,149,869	10,579,885	11,149,869	10,579,885
Total Expenses	18,448,059	18,282,408	11,149,869	10,579,885	29,597,928	28,862,293
Change in net position before transfers	4,860,800	1,609,998	3,860,988	7,887,003	8,721,788	9,497,001
Transfers	2,614,748	(224,141)	(2,614,748)	224,141	-	-
Change in Net Position	7,475,548	1,385,857	1,246,240	8,111,144	8,721,788	9,497,001
Net Position, Beginning (2025 restated)	48,444,654	46,742,892	61,971,011	53,847,541	110,415,665	100,590,433
Net Position - Ending	$ 55,920,202	$ 48,128,749	$ 63,217,251	$ 61,958,685	$ 119,137,453	$ 110,087,434

The City's overall net position increased by $8.7 million from the prior fiscal year as summarized in the condensed statement of activities shown above. The major components of the changes in net position are explained in more detail on the following pages.

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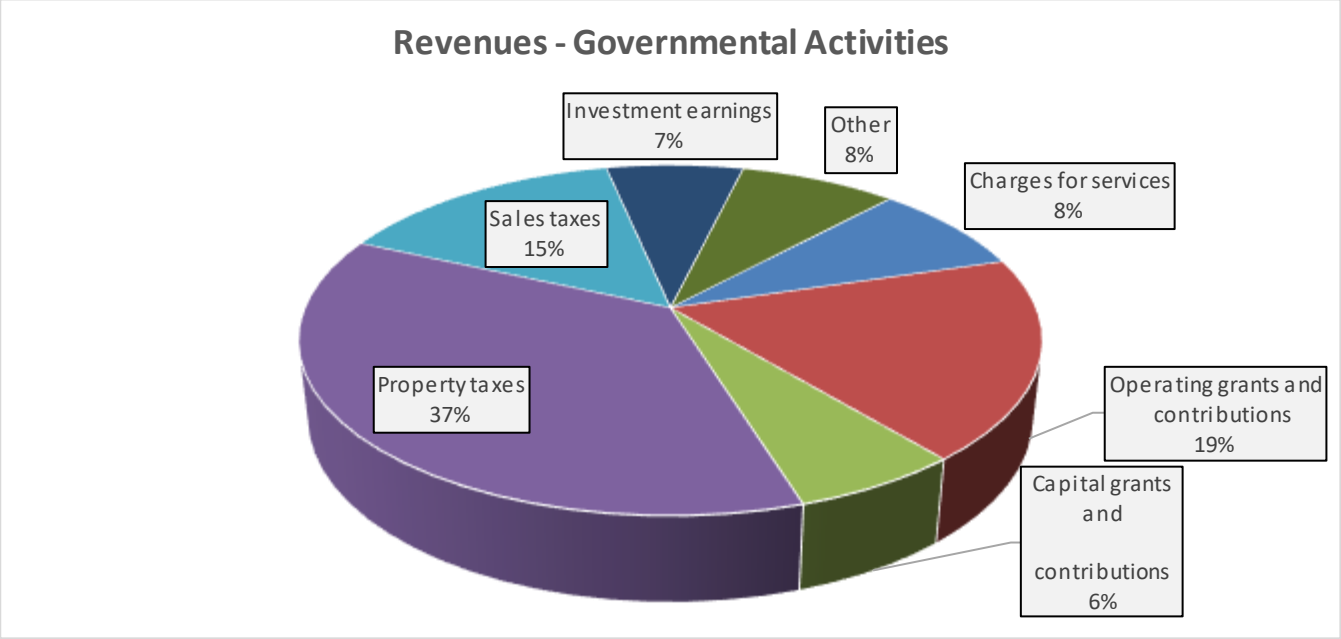
DETAILED ANALYSIS

Governmental Activities

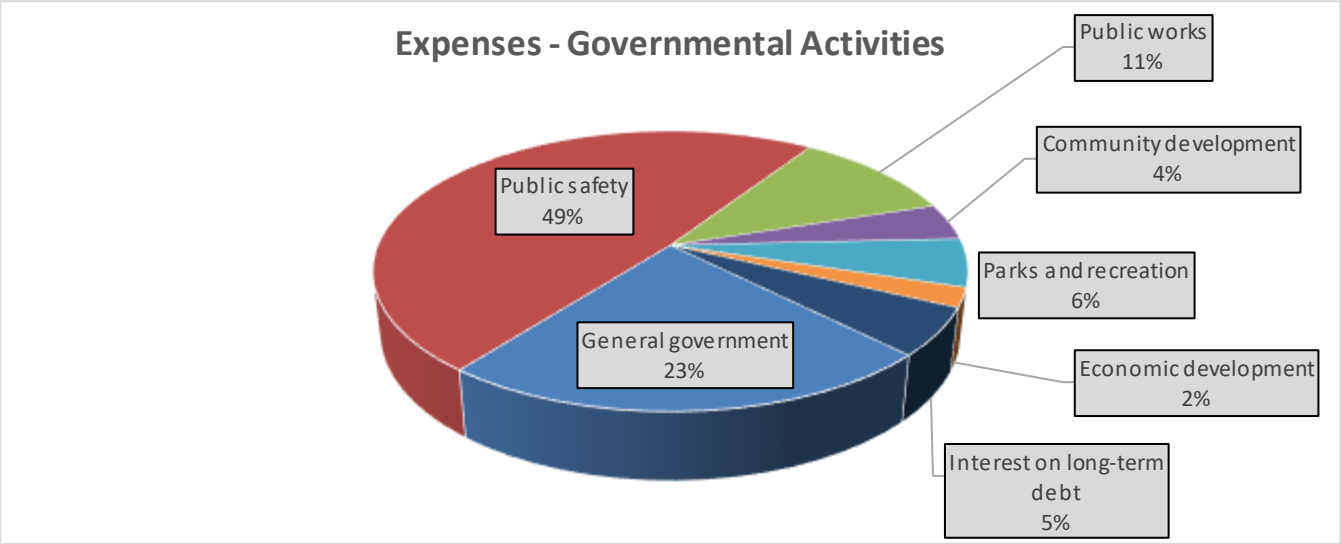
Governmental activities net position increased by $7.5 million, from a beginning net position of $48.4 million to an ending net position of $55.9 million.

Revenues increased by $3.4 million from the prior year. Key elements of this change are as follows:

- Program revenues increased by $3.2 million due to $3.0 million received for the initial lump sum settlement agreement from Port Houston.
- General revenues increased by $0.2 million due to the tax rate decreasing by 2%, appraised values increasing by 1%, and revenues from other areas (sales tax, hotel occupancy taxes, investment earnings, etc.) all remained relatively stable.



Expenses increased by $0.2 million from the prior year due to relatively consistent activities to the previous year.



Governmental Funds

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, assigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

The City's governmental funds reflect a combined fund balance of $37.0 million. Of this amount Approximately 8% of the City's governmental funds' fund balances, or $3.1 million, constitutes assigned fund balance, which is available for spending at the government's discretion. An additional $24.9 million is either nonspendable or restricted for purposes imposed by creditors, grantors, contributors, laws, or regulations of other governments or through enabling legislation.

General Fund

The general fund is the chief operating fund of the City. Total fund balance increased by $0.6 million to an ending balance of $9.2 million due to transfers received from the utility fund of approximately $2.2 million. Total fund balance decreased by $1.6 million before other sources and uses, which met budgeted expectations, and the M&O property tax rate remain unchanged from the previous year. As a measure of the general fund's liquidity, it may be useful to compare both unassigned and assigned fund balance to total general fund expenditures. Unassigned and assigned fund balance represents 45% of total general fund expenditures.

Revenues of the general fund increased by $0.8 million, or 6.9%, over the prior year due to the following factors:

- Sales taxes increased by $0.2 million, or 8.2%, due to increased economic activity within the City. The increase reflects continued local retail and restaurant activity, tourism and visitor-related spending in the Clear Lake/Seabrook area, and ongoing commercial activity along the SH 146 corridor.
- Intergovernmental revenues increased by $0.7 million, or 378.2%, due to approximately $0.5 million in grants received for disaster recovery due to Hurricane Beryl.

Expenditures of the general fund were consistent with the prior year.

Draft 7-21-26

Debt Service Fund

The fund balance of the City's debt service fund decreased by $0.8 million during the current fiscal year to an ending fund balance of $1.4 million. This activity in this fund varies based on the amount of debt outstanding each year.

Capital Projects Fund

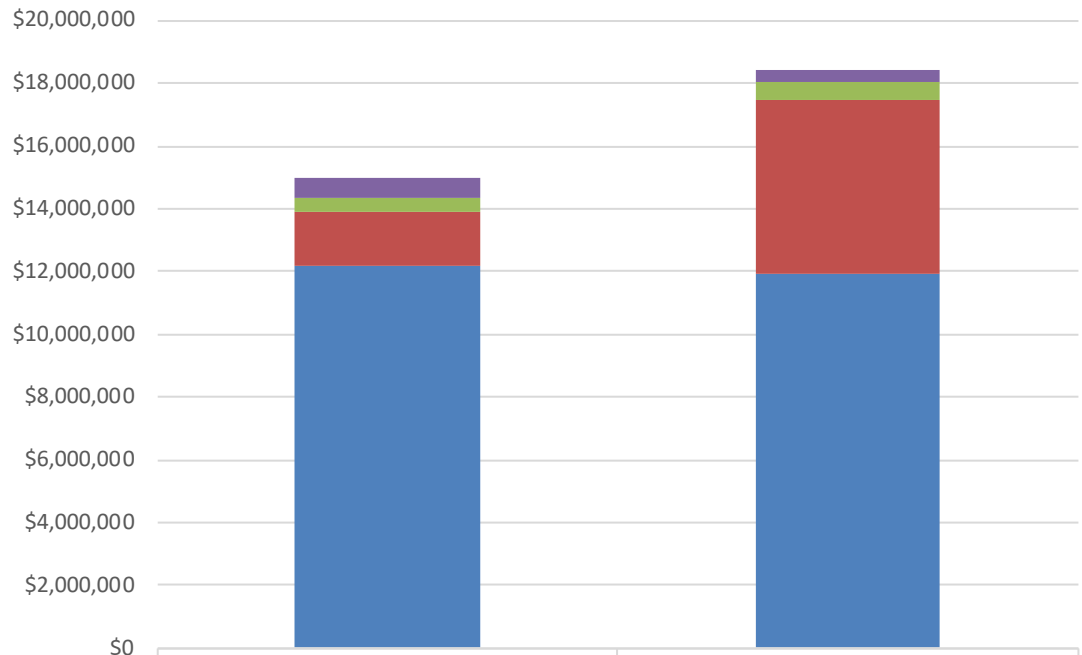
The fund balance of the City's capital projects fund increased by $0.4 million during the current fiscal year to an ending fund balance of $18.8 million due to transfers received from the enterprise fund for future capital projects.

Business-type Activities and Enterprise Fund

The City's business-type activities consists entirely of services provided by the utility enterprise fund. The net position of the utility fund increased by $1.2 million during the current fiscal year to an ending net position of $63.2 million. The increase was due to the resulting operating income for the year as a result of charges for services exceeding operating expenses.

Revenues decreased by $3.5 million from the prior year. Key elements of this change are as follows:

- Capital grants and contributions decreased by $3.9 million due to receiving grant reimbursements of only $1.9 million during fiscal year 2025 compared to $5.8 million in the previous fiscal year.

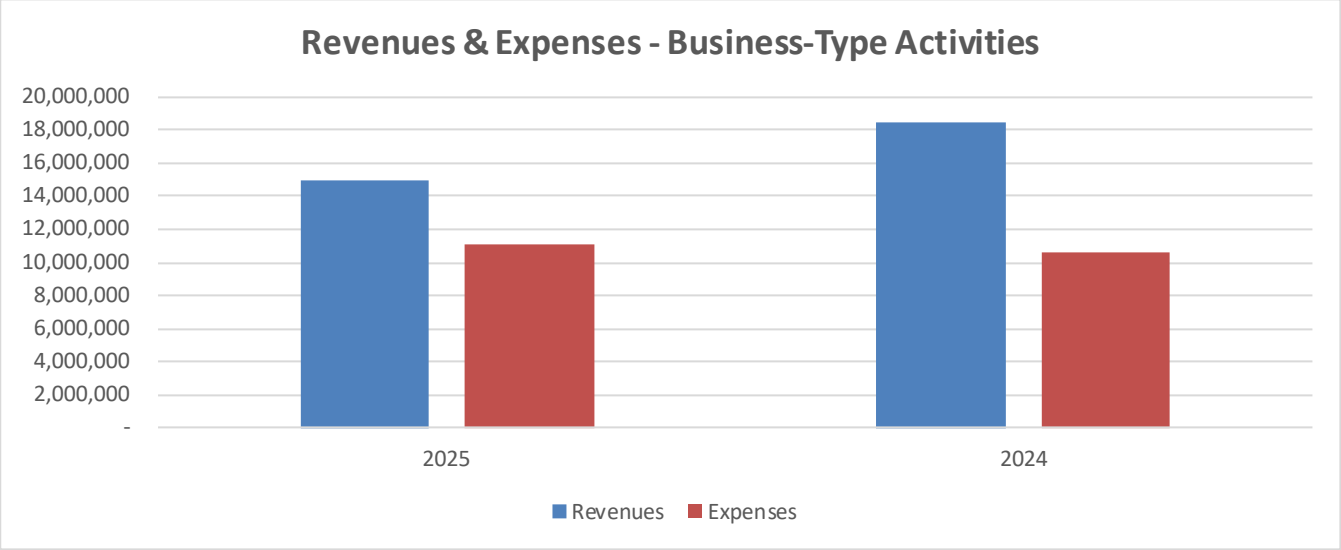


	2025	2024
Other revenue	$655,121	$441,410
Investment earnings	$438,073	$527,453
Capital grants and contributions	$1,716,934	$5,579,994
Charges for services	$12,200,729	$11,918,031

Draft 7-21-26

Expenses increased by $0.6 million from the prior year. Key elements of this change are as follows:

- Depreciation expense increased by approximately $0.8 million due to $45.3 million of assets placed in service.



SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At the end of fiscal year 2025, the City's governmental activities and business-type activities had $46.5 million and $69.4 million, respectively, in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of $1.7 million over the end of last fiscal year for the governmental activities and an increase of $1.6 million over the end of last fiscal year for business-type activities.

	Capital Assets					
	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$14,929,776	$14,848,184	$ 1,605,575	$ 1,605,575	$ 16,535,351	$ 16,453,759
Construction in progress	833,493	408,846	1,451,042	45,423,592	2,284,535	45,832,438
Infrastructure	15,614,934	14,176,184	22,611,643	18,451,623	38,226,577	32,627,807
Buildings and plant	11,357,312	11,374,953	42,147,495	1,003,151	53,504,807	12,378,104
Machinery and equipment	3,467,666	3,713,118	1,551,573	1,282,176	5,019,239	4,995,294
Lease assets	277,110	277,110	-	-	277,110	277,110
Total Capital Assets	$46,480,291	$44,798,395	$ 69,367,328	$ 67,766,117	$ 115,847,619	$ 112,564,512

Additional information on the City's capital assets can be found under note 5 in the notes to the financial statements.

Draft 7-21-26

Long-Term Financing

At the end of the current fiscal year, the City had total outstanding debt of $26.4 million in the governmental activities and $16.9 million in the business-type activities.

	Outstanding Debt					
	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
General obligation bonds	$ 11,178,981	$ 11,622,195	$ -	$ -	$ 11,178,981	$ 11,622,195
Certificates of obligation	12,199,691	12,336,440	10,770,309	10,998,560	22,970,000	23,335,000
General obligation bonds (private)	2,765,000	4,050,000	-	150,000	2,765,000	4,200,000
Certificates of obligation (private)	135,000	205,000	1,095,000	1,265,000	1,230,000	1,470,000
Note - State loan	-	-	2,897,322	3,075,499	2,897,322	3,075,499
Revenue bonds	-	-	2,172,227	2,491,194	2,172,227	2,491,194
Leases	156,196	207,830	-	-	156,196	207,830
Total Outstanding Debt	$ 26,434,868	$ 28,421,465	$ 16,934,858	$ 17,980,253	$ 43,369,726	$ 46,401,718

The City's outstanding debt for governmental activities decreased by $2.0 million due to scheduled principal payments. The City's debt for business-type activities decreased by $1.0 million from the previous year due to scheduled principal payments.

As of September 30, 2025, the City's underlying debt ratings were Aa3 from Moody's Investors Service and AA from S&P Global Ratings.

Additional information on the City's long-term liabilities can be found under note 6 in the notes to the financial statements.

CURRENTLY KNOWN FACTS, DECISIONS OR CONDITIONS

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 2026 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.

For fiscal year 2026, City Council approved a General Fund budget of approximately $17.2 million. The adopted budget included a property tax rate of $0.464152 per $100 of assessed valuation, representing an increase of approximately 2.0% from the prior year's rate of $0.455156 per $100 of valuation.

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SEABROOK

BASIC FINANCIAL STATEMENTS

Draft 7-21-26

SEABROOK

CITY OF SEABROOK, TEXAS

STATEMENT OF NET POSITION

September 30, 2025

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Cash and equivalents	$ 39,415,076	$ 990,666	$ 40,405,742	$ 5,332,930
Receivables, net of allowance for uncollectibles	1,521,243	3,254,763	4,776,006	198,709
Lease receivable	236,608	-	236,608	-
Due from primary government	-	-	-	80,146
Prepaid items	119,070	-	119,070	-
Restricted cash and cash equivalents	-	8,564,314	8,564,314	-
Capital Assets:				
Nondepreciable	15,763,269	3,056,617	18,819,886	-
Depreciable, net	30,717,022	66,310,711	97,027,733	-
Total Capital Assets	46,480,291	69,367,328	115,847,619	-
Total Assets	87,772,288	82,177,071	169,949,359	5,611,785
Deferred Outflows of Resources				
Deferred charge on refunding	29,198	-	29,198	-
Pension related	1,054,333	143,904	1,198,237	-
OPEB related	41,070	-	41,070	-
Total Deferred Outflows of Resources	1,124,601	143,904	1,268,505	-
Liabilities				
Accounts payable	841,042	708,125	1,549,167	3,613
Accrued liabilities	450,674	107,448	558,122	-
Accrued interest	56,092	49,105	105,197	-
Unearned revenues	93,572	-	93,572	-
Customer deposits	10,306	786,398	796,704	-
Due to component unit	80,146	-	80,146	-
Long-term liabilities:				
Due within one year: Bonds, leases, compensated absences	2,319,431	1,020,898	3,340,329	-
Due in more than one year:				
Net pension liability	2,232,297	304,681	2,536,978	-
Total OPEB liability	321,070	-	321,070	-
Due within one year: Bonds, leases, compensated absences	25,178,533	15,983,945	41,162,478	-
Total Liabilities	31,583,163	18,960,600	50,543,763	3,613
Deferred Inflows of Resources				
Lease related	235,764	-	235,764	-
Pension related	1,048,623	143,124	1,191,747	-
OPEB related	109,137	-	109,137	-
Total Deferred Inflows of Resources	1,393,524	143,124	1,536,648	-
Net Position				
Net investment in capital assets	19,796,809	52,432,470	72,229,279	-
Restricted for:				
Debt service	1,441,933	-	1,441,933	-
Unrestricted	34,681,460	10,784,781	45,466,241	5,608,172
Total Net Position	$ 55,920,202	$ 63,217,251	$ 119,137,453	$ 5,608,172

SEABROOK

CITY OF SEABROOK, TEXAS

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit
Primary Government								
Governmental Activities:								
General government	$ 4,252,379	$ 23,106	$ 44,218	$ -	$ (4,185,055)	$ -	$ (4,185,055)	$ -
Public safety	8,985,856	1,428,338	4,707	-	(7,552,811)	-	(7,552,811)	-
Public works	1,986,732	293,664	1,136,629	1,454,702	898,263	-	898,263	-
Community development	774,817	8,000	-	-	(766,817)	-	(766,817)	-
Parks and recreation	1,022,716	33,064	-	-	(989,652)	-	(989,652)	-
Economic development	410,799	173,745	3,144,673	-	2,907,619	-	2,907,619	-
Interest on long-term debt	1,014,760	-	-	-	(1,014,760)	-	(1,014,760)	-
Total Governmental Activities	18,448,059	1,959,917	4,330,227	1,454,702	(10,703,213)	-	(10,703,213)	-
Business-Type activities:								
Utilities	11,149,869	12,200,729	196,944	1,716,934	-	2,964,738	2,964,738	-
Total Business-Type Activities	11,149,869	12,200,729	196,944	1,716,934	-	2,964,738	2,964,738	-
Total Primary Government	$ 29,597,928	$ 14,160,646	$ 4,527,171	$ 3,171,636	(10,703,213)	2,964,738	(7,738,475)	-
Component Units								
Seabrook Economic Development Corporation	645,977	-	-	-				(645,977)
Total Component Units	645,977	-	-	-				(645,977)
General Revenues:								
Taxes:								
Property taxes					8,518,878	-	8,518,878	-
Sales taxes					3,484,158	-	3,484,158	1,180,976
Other taxes					1,474,297	425,699	1,899,996	-
Unrestricted investment earnings					1,658,421	438,073	2,096,494	218,446
Gain on sale of assets					117,102	-	117,102	-
Miscellaneous					311,157	32,478	343,635	240
Transfers					2,614,748	(2,614,748)	-	-
Total General Revenues and Transfers					18,178,761	(1,718,498)	16,460,263	1,399,662
Change in net position					7,475,548	1,246,240	8,721,788	753,685
Net Position - Beginning, as Previously Reported					48,128,749	61,958,685	110,087,434	4,854,487
Restatement					315,905	12,326	328,231	-
Net Position - Beginning, as Restated					48,444,654	61,971,011	110,415,665	4,854,487
Net Position - Ending					$ 55,920,202	$ 63,217,251	$ 119,137,453	$ 5,608,172

See notes to the financial statements.

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CITY OF SEABROOK, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 9,497,697	$ 1,405,784	$ 19,133,017	$ 7,437,780	$ 37,474,278
Receivables (net of allowance for uncollectibles)	1,029,762	92,241	-	399,240	1,521,243
Lease receivable	236,608	-	-	-	236,608
Due from other funds	111,696	4,284	-	-	115,980
Prepaid items	119,070	-	-	-	119,070
Total Assets	$ 10,994,833	$ 1,502,309	$ 19,133,017	$ 7,837,020	$ 39,467,179
Liabilities					
Accounts payable	$ 424,316	$ 11,509	$ 265,107	$ 140,110	$ 841,042
Accrued liabilities	414,843	-	12,705	23,126	450,674
Deposits payable	10,006	-	-	300	10,306
Due to other funds	4,284	23,526	50,000	38,170	115,980
Due to component unit	80,146	-	-	-	80,146
Unearned revenue	91,212	-	-	2,360	93,572
Total Liabilities	1,024,807	35,035	327,812	204,066	1,591,720
Deferred Inflows of Resources					
Unavailable revenue - property taxes	279,487	92,241	-	-	371,728
Unavailable revenue - EMS	272,110	-	-	-	272,110
Lease related	235,764	-	-	-	235,764
Total Deferred Inflows of Resources	787,361	92,241	-	-	879,602
Fund Balances					
Nonspendable	119,070	-	-	-	119,070
Restricted	-	1,375,033	15,745,529	7,616,722	24,737,284
Committed	2,402,505	-	-	-	2,402,505
Assigned	-	-	3,059,676	16,232	3,075,908
Unassigned	6,661,090	-	-	-	6,661,090
Total Fund Balances	9,182,665	1,375,033	18,805,205	7,632,954	36,995,857
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 10,994,833	$ 1,502,309	$ 19,133,017	$ 7,837,020	$ 39,467,179

CITY OF SEABROOK, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2025

Total Fund Balance, Governmental Funds	$ 36,995,857
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets	76,879,819
Accumulated depreciation/amortization	(32,290,635)
	44,589,184
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.	
Deferred outflows - pension related	1,054,333
Deferred outflows - OPEB related	41,070
Deferred inflows - pension related	(1,048,623)
Deferred inflows - OPEB related	(109,137)
	(62,357)
Other long-term assets (property taxes receivable and adjudicated court fines receivable) are not available to pay current period expenditures and, therefore, are either deferred or not reported in the funds.	
Property taxes receivable	371,728
EMS receivable	272,110
	643,838
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds. In addition, governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	
Long-term debt, including premiums on bonds	(26,434,868)
Accrued interest payable on long-term debt	(56,092)
Deferred amount on refunding	29,198
Compensated absences	(1,063,096)
Net pension liability	(2,232,297)
Total OPEB liability	(321,070)
	(30,078,225)
Internal service funds are used by management to charge the cost of fleet management to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.	3,831,905
Net Position of Governmental Activities in the Statement of Net Position	$ 55,920,202

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CITY OF SEABROOK, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year Ended September 30, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	$ 6,553,598	$ 1,945,772	$ -	$ -	$ 8,499,370
Sales and use taxes	2,361,975	-	-	1,122,183	3,484,158
Franchise taxes	712,010	-	-	22,677	734,687
Hotel occupancy taxes	-	-	-	605,020	605,020
Other taxes	134,590	-	-	-	134,590
Licenses and permits	293,664	-	-	-	293,664
Fines and forfeitures	465,112	-	-	61,069	526,181
Charges for services	1,086,501	-	-	10,500	1,097,001
Investment earnings	445,364	118,959	846,086	168,772	1,579,181
Intergovernmental	844,996	-	493,743	2,991,488	4,330,227
Miscellaneous	171,867	-	-	130,090	301,957
Total Revenues	$ 13,069,677	$ 2,064,731	$ 1,339,829	$ 5,111,799	$ 21,586,036
Expenditures					
Current:					
General government	3,391,862	-	-	19,719	3,411,581
Public safety	8,005,209	-	-	897,429	8,902,638
Public works	1,330,406	-	-	-	1,330,406
Community development	798,198	-	-	-	798,198
Parks and recreation	1,068,765	-	-	-	1,068,765
Economic development	-	-	-	413,202	413,202
Debt Service:					
Principal	-	1,856,749	-	51,634	1,908,383
Interest	-	1,038,188	-	866	1,039,054
Other debt service	-	15,482	-	-	15,482
Capital outlay	93,191	-	1,349,989	135,588	1,578,768
Total Expenditures	14,687,631	2,910,419	1,349,989	1,518,438	20,466,477
Excess (Deficiency) of Revenues Over Expenditures	(1,617,954)	(845,688)	(10,160)	3,593,361	1,119,559
Other Financing Sources (Uses)					
Transfers in	2,229,457	-	443,296	-	2,672,753
Transfers out	-	-	-	(272,344)	(272,344)
Total Other Financing Sources (Uses)	2,229,457	-	443,296	(272,344)	2,400,409
Net Change in Fund Balances	611,503	(845,688)	433,136	3,321,017	3,519,968
Fund Balances - Beginning	8,571,162	2,220,721	18,372,069	4,311,937	33,475,889
Fund Balances - Ending	$ 9,182,665	$ 1,375,033	$ 18,805,205	$ 7,632,954	$ 36,995,857

See notes to the financial statements.

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CITY OF SEABROOK, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds:	$ 3,519,968
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay	1,578,768
Depreciation/amortization expense	(1,492,553)
	86,215
The net effect of various miscellaneous transactions involving capital assets:	
Contributions of capital assets	1,454,702
Contributions of capital assets from business-type activities	99,703
Gain (loss) on disposal of capital assets	58,014
	1,612,419
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The transaction, however, does not have any effect on net position. Also, governmental funds report the effect of bond premiums, discounts and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.	
Principal paid - bonds	1,856,749
Principal paid - leases	51,634
	1,908,383
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes receivable	19,508
EMS receivable	43,071
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Accrued interest on long-term debt	(1,329)
Amortization of bond premiums	78,214
Amortization of deferred amounts of refunding	(37,109)
Compensated absences	(60,699)
Changes in pension/OPEB liabilities and related deferred outflows and inflows of resources	134,431
	113,508
An internal service fund is used by management to charge the cost of certain activities, such as insurance and fleet management, to individual funds. A portion of the change in net position of the internal service funds is included in governmental activities in the statement of activities.	172,476
Change in Net Position of Governmental Activities	$ 7,475,548

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CITY OF SEABROOK, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2025

	Business-type Activities	Governmental Activities
	Utility Enterprise	Internal Service
Assets		
Current assets:		
Cash and cash equivalents	$ 990,666	$ 1,940,798
Receivables, net	3,254,763	-
Restricted cash and cash equivalents	8,564,314	-
Total current assets	12,809,743	1,940,798
Noncurrent assets:		
Capital assets:		
Land	1,605,575	-
Construction in progress	1,451,042	-
Infrastructure	33,361,601	-
Buildings and plant	45,271,408	-
Machinery and equipment	4,463,187	2,932,742
Less accumulated depreciation/amortization	(16,785,485)	(1,041,635)
Total noncurrent assets	69,367,328	1,891,107
Total Assets	82,177,071	3,831,905
Deferred Outflows of Resources		
Deferred charge on refunding	-	-
Pension related	143,904	-
Total Deferred Outflows of Resources	$ 143,904	$ -
Liabilities		
Current liabilities:		
Accounts payable	$ 708,125	$ -
Accrued liabilities	107,448	-
Accrued interest	49,105	-
Customer deposits	786,398	-
Current portion of noncurrent liabilities:		
Compensated absences	23,328	-
Bonds payable	813,783	-
Notes payable	183,787	-
Total current liabilities:	2,671,974	-
Noncurrent liabilities:		
Net pension liability	304,681	-
Compensated absences	46,657	-
Bonds payable	13,223,753	-
Notes payable	2,713,535	-
Total noncurrent liabilities:	16,288,626	-
Total Liabilities	18,960,600	-
Deferred Inflows of Resources		
Pension related	143,124	-
Total Deferred Inflows of Resources	143,124	-
Net Position		
Net investment in capital assets	52,551,714	1,891,107
Debt service	242,773	-
Capital improvements	3,430,319	-
Unrestricted	6,992,445	1,940,798
Total Net Position	$ 63,217,251	$ 3,831,905

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CITY OF SEABROOK, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
Year Ended September 30, 2025

	Business-type Activities	Governmental Activities
	Utility Enterprise	Internal Service
Operating Revenues		
Charges for services:		
Water service	$ 5,143,159	$ -
Sewer service	3,825,963	-
Sanitation service	2,855,199	-
Impact fees	376,408	-
Fleet management	-	255,027
Franchise fees	425,699	-
Other operating revenues	32,478	9,200
Total Operating Revenues	12,658,906	264,227
Operating Expenses		
Personnel services	1,305,966	-
Materials and supplies	62,403	-
Contractual services	6,904,356	-
Repairs and maintenance	720,091	13,800
Depreciation and amortization	1,692,625	330,915
Total Operating Expenses	10,685,441	344,715
Operating Income (Loss)	1,973,465	(80,488)
Nonoperating Revenues (Expenses)		
Investment earnings	438,073	79,240
Intergovernmental	196,944	-
Gain (loss) on disposal of property	(99,703)	(98,620)
Capital outlay (S/B ZERO!)		
Interest expense	(464,428)	-
Total Nonoperating Revenues (Expenses)	70,886	(19,380)
Income (Loss) Before Capital Contributions and Transfers	2,044,351	(99,868)
Capital grants and contributions	1,874,642	-
Transfers in	-	272,344
Transfers out	(2,672,753)	-
Change in Net Position	1,246,240	172,476
Net Position - Beginning	61,958,685	3,659,429
Restatement	12,326	-
Net Position - Beginning, as Restated	61,971,011	3,659,429
Net Position - Ending	$ 63,217,251	$ 3,831,905

See notes to the financial statements.

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CITY OF SEABROOK, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-type Activities	Governmental Activities
	Utility Enterprise	Internal Service
Cash Flows from Operating Activities		
Receipts from customers and users	$ 12,704,198	$ -
Other receipts	458,177	264,227
Payments to employees for salaries and benefits	(1,508,250)	-
Payments to suppliers and service providers	(8,621,494)	40,950
Net Cash Provided (Used) by Operating Activities	3,032,631	305,177
Cash Flows from Noncapital Financing Activities		
Transfers from other funds	-	272,344
Transfers to other funds	(2,672,753)	-
Operating grants	196,944	-
Net Cash Provided (Used) by Noncapital Financing Activities	(2,475,809)	272,344
Cash Flows from Capital and Related Financing Activities		
Acquisition and construction of capital assets	(3,235,831)	(412,797)
Capital grants	1,716,934	-
Principal paid on bonds/notes	(951,428)	-
Interest paid on capital related debt	(603,520)	-
Net cash Provided (Used) by Capital and Related Financing Activities	(3,073,845)	(412,797)
Cash Flows from Investing Activities		
Interest on investments	438,073	79,240
Net Cash Provided (Used) by Investing Activities	438,073	79,240
Net Increase (Decrease) in Cash and Cash Equivalents	(2,078,950)	243,964
Beginning Cash and Cash Equivalents	11,633,930	1,696,834
Ending Cash and Cash Equivalents	$ 9,554,980	$ 1,940,798
Reconciliation to the Statement of Net Position - Proprietary Funds		
Unrestricted cash and cash equivalents	$ 990,666	$ 1,940,798
Restricted cash and cash equivalents	8,564,314	-
	$ 9,554,980	$ 1,940,798
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating income (loss)	$ 1,973,465	$ (80,488)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization expense	1,692,625	330,915
(Increase) decrease in assets:		
Accounts receivable, net	481,934	-
Due from other funds	-	56,700
Increase (decrease) in liabilities:		
Accounts payable	(420,702)	(1,950)
Accrued liabilities	(513,942)	-
Customer deposits	21,535	-
Compensated absences	(11,157)	-
Net pension liability and related amounts	(191,127)	-
Net Cash Provided (Used) by Operating Activities	$ 3,032,631	$ 305,177
Non-cash Capital and Related Financing Activities		
Gain (loss) on disposition of capital assets	$ (99,703)	$ (98,620)
Contributed capital assets	157,708	-

See notes to the financial statements.

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Note 1 – Summary of Significant Accounting Policies

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

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.

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. 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.

B. Reporting Entity

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.

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Note 1 – Summary of Significant Accounting Policies (continued)
Discretely Presented Component Unit

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. 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 and bonded debt issuance. However, the SEDC does not service the City exclusively. The In the event of dissolution, net position of the SEDC shall be conveyed to the City. 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 "Board") 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.

C. Basis of Presentation – Government-Wide Financial Statements

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

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Note 1 – Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds. 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, community development, 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 funds:

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.

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. 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.

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Note 1 – Summary of Significant Accounting Policies (continued)

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.

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

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.

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Note 1 – Summary of Significant Accounting Policies (continued)

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

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.

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.

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.

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.

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Note 1 – Summary of Significant Accounting Policies (continued)

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:

Asset Description	Estimated Useful Life
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

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.

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.

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.

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Note 1 – Summary of Significant Accounting Policies (continued)

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.

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.

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 its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

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.

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Note 1 – Summary of Significant Accounting Policies (continued)

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.

Fund Balance Policies

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

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

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

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council 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.

Accounting 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.

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Note 1 – Summary of Significant Accounting Policies (continued)

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.

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 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

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.

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.

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.

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Note 2 – Cash and Investments

As of September 30, 2025, the City and SEDC had the following cash and investments:

	Amount	Percent of Portfolio	WAM
Cash and Cash Equivalents:			
Cash on hand	$ 4,834	0.0%	1
Cash in bank	4,557,003	9.3%	1
TexPool Investment Pool	44,408,219	90.7%	44
Total Cash and Cash Equivalents	48,970,056	100.0%	

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 "AAA" 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, 2024, the City's investments in investment pools were rated "AAA" or "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, 2024, fair market values of pledged securities and FDIC coverage exceeded bank balances.

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.

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Note 2 – Cash and Investments (continued)

Local Government Investment Pools

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 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.

Restricted Assets

The utility enterprise fund has restricted certain cash and investments for the following purposes:

	Business-type Activities
	Utility
Customer deposits	$ 300,000
Capital improvements (impact fees)	3,644,832
Unspent bond proceeds	119,244
Debt service	291,878
Grant funds	4,208,360
Restricted Cash and Cash Equivalents	$ 8,564,314

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Note 3 – Receivables

Receivable amounts are aggregated into a single accounts receivable (net of allowance for doubtful accounts, if applicable) line for certain funds and aggregated columns. Below is the detail of receivables for each major governmental fund and the nonmajor governmental funds in the aggregate:

	Governmental Activities			
	General Fund	Debt Service Fund	Non-Major Governmental Funds	Total
Receivables				
Property taxes	$ 469,809	$ 161,572	$ -	$ 631,381
Sales taxes	574,606	-	184,978	759,584
Public safety	-	-	9,399	9,399
Intergovernmental	-	-	7,568	7,568
EMS	493,273	-	-	493,273
Hotel/motel taxes	-	-	197,295	197,295
Liens and fees	4,480	-	-	4,480
Gross Receivables	1,542,168	161,572	399,240	2,102,980
Allowance for uncollectibles	(512,406)	(69,331)	-	(581,737)
Receivables, Net	$ 1,029,762	$ 92,241	$ 399,240	$ 1,521,243

Receivables at September 30, 2025, for the City's major enterprise fund, including unbilled charges for services rendered through year end, including the applicable allowances for doubtful accounts, are as follows:

	Business-type Activities
	Utility
Receivables	
Customer accounts - billed	$ 940,279
Customer accounts - unbilled	474,572
Accrued interest	37,531
Intergovernmental grants	1,819,206
Gross Receivables	3,271,588
Allowance for uncollectibles	(16,825)
Receivables, Net	$ 3,254,763

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Note 3 – Receivables (continued)

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 30,2025, the City's lease receivable and deferred inflows of resources associated with the lease were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Nonmajor Governmental Funds:				
Lease receivable	$ 259,714	$ -	$ (23,106)	$ 236,608
Deferred inflows of resources	(265,234)	-	29,470	(235,764)
Total	$ (5,520)	$ -	$ 6,364	$ 844

Future payments due to the City are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2026	$ 24,929	$ 9,274	$ 34,203
2027	26,848	8,381	35,229
2028	28,866	7,420	36,286
2029	30,988	6,387	37,375
2030	33,218	5,278	38,496
2031 - 2035	91,759	8,357	100,116
	$ 236,608	$ 45,097	$ 281,705

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Note 4 – Interfund Transactions

A summary of interfund balances as of September 30, 2025, is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	$ 111,696	$ 4,284
Debt Service Fund	4,284	23,526
Capital Projects Fund	-	50,000
Non-major Governmental Funds	-	38,170
	$ 115,980	$ 115,980

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

A summary of interfund transfers for the year ended September 30, 2025, is as follows:

	Transfers In	Transfers Out
General Fund	$ 2,229,457	$ -
Capital Projects Fund	443,296	-
Non-major Governmental Funds	-	(272,344)
Internal Service Funds	272,344	-
Utility Fund	-	(2,672,753)
	$ 2,945,097	$ (2,945,097)

Transfers from the general fund to 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.

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Note 5 – Capital Assets

A summary of changes in the City's capital assets for the year ended September 30, 2025, is as follows:

Governmental Activities

	Beginning Balance	Increases	Disposals	Transfers to Depreciable Assets	Transfers to/from Business-type Activities	Capital Contributions	Ending Balance
Governmental Activities							
Capital Assets, not being depreciated:							
Land	$ 14,848,184	$ 81,592	$ -	$ -	$ -	$ -	$ 14,929,776
Construction in progress	408,846	465,194	-	(40,547)	-	-	833,493
Total capital assets, not being depreciated	15,257,030	546,786	-	(40,547)	-	-	15,763,269
Capital assets, being depreciated:							
Infrastructure	28,724,671	430,393	-	-	99,703	1,454,702	30,709,469
Buildings and improvements	19,674,440	519,506	-	40,547	-	-	20,234,493
Machinery and equipment	12,713,652	617,562	(414,563)	-	(157,708)	-	12,758,943
Intangible assets:							
Lease assets - equipment	346,387	-	-	-	-	-	346,387
Total capital assets, being depreciated	61,459,150	1,567,461	(414,563)	40,547	(58,005)	1,454,702	64,049,292
Less accumulated depreciation for:							
Infrastructure	(14,548,487)	(546,048)	-	-	-	-	(15,094,535)
Buildings and improvements	(8,299,487)	(577,694)	-	-	-	-	(8,877,181)
Machinery and equipment	(9,000,534)	(699,726)	408,983	-	-	-	(9,291,277)
Intangible assets:							
Lease assets - equipment	(69,277)	-	-	-	-	-	(69,277)
Total accumulated depreciation	(31,917,785)	(1,823,468)	408,983	-	-	-	(33,332,270)
Total capital assets being depreciated, net	29,541,365	(256,007)	(5,580)	40,547	(58,005)	1,454,702	30,717,022
Total Governmental Activities	$ 44,798,395	$ 290,779	$ (5,580)	$ -	$ (58,005)	$ 1,454,702	$ 46,480,291

Depreciation and amortization was charged to the functions/programs of the governmental activities as follows:

Governmental Activities	Depreciation/ Amortization Expense
General government	$ 852,283
Public safety	275,830
Public works	695,355
Total Governmental Activities	$ 1,823,468

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Note 5 – Capital Assets (continued)

Business-type Activities

	Beginning Balance	Increases	Disposals	Transfers to Depreciable Assets	Transfers to/from Governmental Activities	Capital Contributions	Ending Balance
Business-type Activities							
Capital Assets, not being depreciated:							
Land	$ 1,605,575	$ -	$ -	$ -	$ -	$ -	$ 1,605,575
Construction in progress	45,423,592	1,332,679	-	(45,305,229)	-	-	1,451,042
Total capital assets, not being depreciated	47,029,167	1,332,679	-	(45,305,229)	-	-	3,056,617
Capital assets, being depreciated:							
Water and sewer system	28,440,081	1,563,034	-	3,458,189	(99,703)	-	33,361,601
Buildings and improvements	3,424,368	-	-	41,847,040	-	-	45,271,408
Machinery and equipment	3,999,413	340,118	(34,052)	-	157,708	-	4,463,187
Total capital assets, being depreciated	35,863,862	1,903,152	(34,052)	45,305,229	58,005	-	83,096,196
Less accumulated depreciation for:							
Water and sewer system	(9,988,458)	(761,500)		-	-		(10,749,958)
Buildings and improvements	(2,421,217)	(702,696)		-	-		(3,123,913)
Machinery and equipment	(2,717,237)	(228,429)	34,052	-	-		(2,911,614)
Total accumulated depreciation	(15,126,912)	(1,692,625)	34,052	-	-	-	(16,785,485)
Total capital assets being depreciated, net	20,736,950	210,527	-	45,305,229	58,005	-	66,310,711
Total Business-type Activities	$67,766,117	$ 1,543,206	$ -	$ -	$ 58,005	$ -	$69,367,328

Depreciation and amortization was charged to the functions/programs of the business-type activities as follows:

Business-type activities:	**Depreciation/ Amortization Expense**
Water and sewer	$ 1,692,625
Total Business-type Activities	$ 1,692,625

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Note 5 – Capital Assets (continued)

Construction Commitments

The City had the following active construction projects as of September 30, 2025:

Project Description	Contract	Total In Progress	Remaining Commitment
Governmental Activities:			
Pine Gully Pier Rebuild	$ 179,998	$ 176,838	$ 3,160
EMS and EOC Expansion	3,078,742	394,418	2,684,324
East Meyer Project	183,940	101,536	82,404
Carothers Drainage Project	100,000	74,662	25,338
Pelican Bay Pool	4,500,000	36,979	4,463,021
Main Street Park	1,264,500	30,350	1,234,150
Other Projects	706,414	18,710	687,704
Total Governmental Activities	10,013,595	833,493	9,180,102
Business-Type Activities:			
Seascape Waterline	1,123,240	821,390	301,850
Old SH146 Interconnect	685,386	599,352	86,034
Other Projects	35,000	30,300	4,700
Total Business-Type Activities	1,843,626	1,451,042	392,584
Total Primary Government	$ 11,857,220	$ 2,284,535	$ 9,572,685

The remaining commitments for each project are expected to be funded with current bond funds, assigned fund balance, and future revenue sources.

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Note 6 – Long-term Liabilities

Changes in Long-term Liabilities

A summary of changes in the City's long-term liabilities for the year ended September 30, 2025, is as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Public Debt:				
General obligation bonds	$ 10,210,000	$ -	$ (365,000)	$ 9,845,000
Certificates of ogligation	12,336,440	-	(136,749)	12,199,691
Direct Borrowings/Placements:				
General obligation bonds	4,050,000	-	(1,285,000)	2,765,000
Certificates of ogligation	205,000	-	(70,000)	135,000
Premium	1,412,195	-	(78,214)	1,333,981
	28,213,635	-	(1,934,963)	26,278,672
Other Long-Term Liabilities:				
Compensated absences *	1,002,397	60,699	-	1,063,096
Leases	207,830	-	(51,634)	156,196
Net pension liability *	4,167,055	-	(1,934,758)	2,232,297
Total OPEB liability - TMRS SDBF *	332,604	-	(11,534)	321,070
Total Governmental Activities Long-Term Liabilities	$ 33,923,521	$ 60,699	$ (3,932,889)	$ 30,051,331

Business-type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Public Debt:				
Certificates of ogligation	$ 10,998,560	$ -	$ (228,251)	$ 10,770,309
Direct Borrowings/Placements:				
General obligation bonds	150,000	-	(150,000)	-
Certificates of ogligation	1,265,000	-	(170,000)	1,095,000
Note - State loan	3,075,499	-	(178,177)	2,897,322
Revenue bonds	1,046,000	-	(225,000)	821,000
Premium	1,445,194	-	(93,967)	1,351,227
	17,980,253	-	(1,045,395)	16,934,858
Other Long-Term Liabilities:				
Compensated absences *	81,142	-	(11,157)	69,985
Net pension liability *	738,467	-	(433,786)	304,681
Total Business-type Activities Long-Term Liabilities	$ 18,799,862	$ -	$ (1,490,338)	$ 17,309,524

* Net changes for the year.

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.

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Note 6 – Long-term Liabilities (continued)

General Obligation Bonds, Certificates of Obligation, Revenue Bonds, and Loans

The following is a summary of the terms of general obligation bonds, certificates of obligation, revenue bonds, and loans as of September 30, 2025:

	Interest Rate (%)	Issue Date	Maturity Date	Original Issue	Outstanding
Governmental Activities					
Public Debt					
General Obligation Bonds, Series 2015	2.00%-3.25%	2/1/2015	9/1/2034	$ 8,380,000	$ 5,775,000
General Obligation Bonds, Series 2024	4.25%-5.00%	4/11/2024	9/1/2049	4,150,000	4,070,000
Certificates of Obligation, Series 2020	2.00%-4.00%	6/1/2020	9/1/2040	2,669,904	2,609,691
Certificates of Obligation, Series 2024	4.00%-5.00%	4/11/2024	9/1/2049	9,715,000	9,590,000
Total Public Debt				24,914,904	22,044,691
Direct Borrowings/Placements					
General Obligation Refunding Bonds, Series 2017	1.96%	9/30/2017	9/1/2027	5,365,000	2,765,000
Certificates of Obligation, Series 2010	3.64%	9/14/2010	9/1/2027	900,000	135,000
Total Direct Borrowings/Placements				6,265,000	2,900,000
Total Governmental Activities				$ 31,179,904	$ 24,944,691

	Interest Rate (%)	Issue Date	Maturity Date	Original Issue	Outstanding
Business-Type Activities					
Public Debt					
Certificates of Obligation, Series 2016A	2.00%	11/3/2016	9/1/2041	$ 6,165,000	$ 4,495,000
Certificates of Obligation, Series 2020	2.00%-4.00%	6/1/2020	9/1/2040	6,420,096	6,275,309
Total Public Debt				12,585,096	10,770,309
Direct Borrowings/Placements					
Certificates of Obligation, Series 2016	2.13%	3/6/2016	9/1/2031	2,500,000	1,095,000
State Infrastructure Bank Loan 2018	3.15%	9/4/2018	3/1/2038	3,700,000	2,897,322
Water & Sewer Revenue Bonds, Series 2008	4.12%	1/22/2008	8/1/2027	1,612,000	821,000
Total Direct Borrowings/Placements				7,812,000	4,813,322
Total Business-Type Activities				$ 20,397,096	$ 15,583,631

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Note 6 – Long-term Liabilities (continued)

The debt service requirements as of September 30, 2025 for the general obligation bonds, certificates of obligation, revenue bonds, and loans were as follows:

	Governmental Activities					
Fiscal	Public Debt		Direct Borrowings/Placements		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 478,217	$ 923,596	$ 1,435,000	$ 59,111	$ 1,913,217	$ 982,707
2027	498,217	905,082	1,465,000	29,807	1,963,217	934,889
2028	1,111,825	885,668	-	-	1,111,825	885,668
2029	1,154,168	845,496	-	-	1,154,168	845,496
2030	1,195,043	801,914	-	-	1,195,043	801,914
2031 - 2035	6,685,716	3,307,582	-	-	6,685,716	3,307,582
2036 - 2040	4,001,505	2,282,106	-	-	4,001,505	2,282,106
2041 - 2045	4,050,000	1,323,250	-	-	4,050,000	1,323,250
2046 - 2050	2,870,000	389,550	-	-	2,870,000	389,550
	$ 22,044,691	$ 11,664,244	$ 2,900,000	$ 88,918	$ 24,944,691	$ 11,753,162

	Business-Type Activities					
Fiscal	Public Debt		Direct Borrowings/Placements		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 236,783	$ 429,542	$ 760,788	$ 145,520	$ 997,571	$ 575,062
2027	246,783	420,706	783,578	119,349	1,030,361	540,055
2028	638,175	411,470	375,549	92,293	1,013,724	503,763
2029	660,832	385,942	386,709	82,202	1,047,541	468,144
2030	684,957	359,510	398,063	71,808	1,083,020	431,318
2031 - 2035	3,781,076	1,362,894	1,332,852	218,465	5,113,928	1,581,359
2036 - 2040	4,151,703	581,444	775,783	37,161	4,927,486	618,605
2041 - 2045	370,000	14,800	-	-	370,000	14,800
	$ 10,770,309	$ 3,966,308	$ 4,813,322	$ 766,798	$ 15,583,631	$ 4,733,106

Note 6 – Long-term Liabilities (continued)

Arbitrage Compliance

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.

Leases Payable

The City has entered into lease agreements as lessee for the use of police body cameras with monthly payments of $52,500. The interest rate is based on the incremental borrowing rate of 5%. As of September 30, 2025, the total value of the lease liability is $156,196 and the combined value of the right-to-use assets was $346,387 with accumulated amortization of $69,277. The leases had no variable payments or other payments included in the lease liability within the fiscal year. All amounts paid were previously included in the measurement of the lease liability and there were no other related outflows of resources for the period such as variable payments or termination penalties. In addition, there were no commitments incurred prior to commencement of any lease term and there were no impairment losses related to lease assets.

The future principal and interest lease payments as of September 30, 2025, were as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2026	$ 51,849	$ 651	$ 52,500
2027	52,065	435	52,500
2028	52,282	218	52,500
	$ 156,196	$ 1,304	$ 157,500

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Note 7 – Fund Balance/Net Position

Net Position Restricted for Debt Service

Net position restricted for debt service as of September 30, 2025 consisted of the following:

	Governmental Activities	Business-type Activities
Cash restricted for debt service	$ 1,405,784	$ -
Plus recognition of unavailable revenue for I&S property taxes	92,241	-
Less: accrued interest payable	(56,092)	-
Restricted for Debt Service	$ 1,441,933	$ -

Net Investment in Capital Assets

Net investment in capital assets as of September 30, 2025 consisted of the following:

	Governmental Activities	Business-type Activities
Capital Assets, Net	$ 46,480,291	$ 69,367,328
Less:		
Public Debt:		
General obligation bonds	(9,845,000)	-
Certificates of ogligation	(12,199,691)	(11,865,309)
Direct Borrowings/Placements:		
General obligation bonds	(2,765,000)	-
Certificates of ogligation	(135,000)	-
Premium	(1,333,981)	(1,351,227)
Leases	(156,196)	-
Note - State loan	-	(2,897,322)
Revenue bonds	-	(821,000)
Other non-debt capital-related liabilities	(277,812)	-
Plus:		
Deferred charge on refunding	29,198	-
Unspent bond proceeds	-	-
	$ 19,796,809	$ 52,432,470

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Note 8 – Pension Plan

Texas Municipal Retirement System

Plan Description and Provisions

The City participates as one of 938 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the *TMRS Act*, Subtitle G, Title 8, Texas Government Code (the *TMRS Act*) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The *TMRS Act* places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report that can be obtained at www.tmrs.com. All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven actuarially equivalent payments options. Members may also choose to receive a portion of their benefit as a partial lump-sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are 200% of the employee's accumulated contributions. A summary of plan provisions for the City are as follows:

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

At the December 31, 2024, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	95
Inactive employees entitled to but not yet receiving benefits	63
Active employees	115
Total	273

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Note 8 – Pension Plan (continued)

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, 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 consulting actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. For fiscal year 2025, the City's contribution rate was 16.37% for the months in 2024 and 15.68% for the months in 2025. The City's contributions to TMRS for the year ended September 30, 2025, were $1,423,652 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions:

Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	21 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Other Information:	
Notes	There were no benefit changes during the year.

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Note 8 – Pension Plan (continued)

Actuarial Assumptions

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global public equity	35%	7.1%
Core fixed income	6%	5.0%
Non-core fixed income	6%	6.8%
Hedge funds	5%	6.4%
Private equity	13%	8.5%
Private debt	13%	8.2%
Real estate	12%	6.7%
Infrastructure	6%	6.0%
Other private markets	4%	7.3%
Total	100%	

Discount Rate

The discount rate used to measure the Total Pension Liability 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 pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

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Note 8 – Pension Plan (continued)

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at January 1, 2024	$ 48,079,146	$ 43,173,624	$ 4,905,522
Changes for the year:			
Service cost	1,527,872	-	1,527,872
Interest	3,212,113	-	3,212,113
Difference between expected and actual experience	(591,410)	-	(591,410)
Contributions - employer	-	1,446,574	(1,446,574)
Contributions - employee	-	618,572	(618,572)
Net investment income	-	4,481,416	(4,481,416)
Benefit payments, including refunds, of employee contributions	(2,512,440)	(2,512,440)	-
Administrative expense	-	(28,770)	28,770
Other	-	(673)	673
Net changes	1,636,135	4,004,679	(2,368,544)
Balance at December 31, 2024	$ 49,715,281	$ 47,178,303	$ 2,536,978

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability (Asset)	$ 8,890,837	$ 2,536,978	$ (2,742,027)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained at tmrs.com.

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

For the year ended September 30, 2025, the City recognized pension expense of $1,092,222.

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Note 8 – Pension Plan (continued)

At September 30, 2025, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actuarial assumptions and actual experience	$ 126,746	$ (625,267)
Changes in actuarial assumptions	-	(87,895)
Differences between projected and actual pension plan investment earnings	-	(478,585)
Contributions subsequent to the measurement date	1,071,491	-
Total	$ 1,198,237	$ (1,191,747)

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year subsequent to 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	
2026	$ (116,704)
2027	242,393
2028	(864,243)
2029	(326,447)
Total	$ (1,065,001)

Note 9 – Other Post-Employment Benefits (OPEB)

TMRS Supplemental Death Benefits Fund

Benefit Plan Description

The City participates in the single-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No 75.

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Note 9 – Other Post-Employment Benefits (OPEB) (continued)

TMRS Supplemental Death Benefits Fund (continued)

Benefit Plan Description (continued)

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is OPEB. 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).

Membership in the plan as of the measurement date of December 31, 2024 was as follows:

Inactive employees currently receiving benefits	65
Inactive employees entitled to but not yet receiving benefits	9
Active Employees	115
	189

Contributions

Contributions are made monthly based on the covered payroll of employee members of the participating member city. The contractually required contribution rate is determined annually for each city. For fiscal year 2025, the City's total contribution rate was 0.29% for the months in 2024 and 0.26% for the months in 2025. The City's retiree portion of the contribution rate was 0.10% for the months in 2024 and 0.11% for the months in 2025. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. As such, contributions are utilized to fund active member deaths on a pay-as-you-go basis; any excess contributions and investment income over payments then become net position available for benefits.

Discount Rate

The TMRS SDBF program is treated as unfunded OPEB plan because the SDBF trust covers both active employees and retirees and the assets are not segregated for these groups. Under GASB Statement No. 75, the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 4.08% based on the Bond Buyer "20-Bond GO Index" rate is used as of the measurement date of December 31, 2024.

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Note 9 – Other Post-Employment Benefits (OPEB) (continued)

Actuarial Assumptions

The City's total OPEB liability was measured at December 31, 2024, and was determined by an actuarial valuation as of that date using the following actuarial assumptions:

Valuation Date:	December 31, 2024
Methods and Assumptions:	
Inflation	2.50%
Salary Increases	3.60% to 11.85%, including inflation
Discount rate*	4.08%
Retirees' share of benefit related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - services retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
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% 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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

* The discount rate was based on the Bond Buyer "20-Bond GO Index" rate as of December 31, 2024.

The actuarial assumptions used in the December 31, 2024, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2024	$ 332,604
Changes for the year:	
Service cost	13,255
Interest on total OPEB liability	12,622
Differences between expected and actual experience	(11,196)
Change of assumptions	(17,378)
Benefit payments	(8,837)
Balance at December 31, 2024	$ 321,070

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Note 9 – Other Post-Employment Benefits (OPEB) (continued)

Sensitivity Analysis

The following presents the total OPEB liability of the employer, calculated using the discount rate of 4.08%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate. Note that the healthcare cost trend rate does not affect the total OPEB liability, so sensitivity to the healthcare cost trend rate is not shown.

	1% Decrease in Discount Rate (3.08%)	Current Discount Rate (4.08%)	1% Increase in Discount Rate (5.08%)
Total OPEB Liability	$ 382,418	$ 321,070	$ 272,880

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

For the year ended September 30, 2025, the City recognized OPEB expense of $15,533. As of September 30, 2025, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 455	$ (13,167)
Changes of assumptions	33,098	(95,970)
Contributions subsequent to measurement date	7,517	-
Total	$ 41,070	$ (109,137)

The deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the fiscal year subsequent to fiscal year 2025. Amounts currently reported as deferred outflows and deferred inflows of resources related to OPEB, excluding contributions subsequent to the measurement date, will be recognized in OPEB expense as follows.

Fiscal Year	
2026	$ (14,286)
2027	(19,571)
2028	(25,704)
2029	(11,935)
2030	(4,088)
Total	$ (75,584)

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Note 10 – Tax Abatements and Economic Incentives

Chapter 380 Economic Development Agreements

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 September 30, 2025, the SEDC has granted the following incentive agreements:

- Merloaded, LLC - 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 2024, the SEDC rebated $6,309 in sales taxes paid by Merloaded, LLC.
- Mario's Pizza - 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 2024, the SEDC rebated $4,615 in sales taxes paid by Mario's Pizza.

Note 11 – Risk Management and Contingent Liabilities

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, 2025, the City believed the amounts paid on workers' compensation would not change significantly from the amounts recorded.

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.

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Note 12 – Restatements of Beginning Balances

GASB Statement No. 101, *Compensated Absences* was implemented in the current fiscal year. In addition to the value of unused vacation time owed to employees upon separation of employment, the liability for compensated absences now includes recognition of an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years. The effects of the change in accounting principle are summarized below:

	Governmental Activities	Business-Type Activities	Total
Implementation of New Standards			
GASB 101, *Compensated Absences*	$ 315,905	$ 12,326	$ 328,231
Beginning Balance, as Previously Reported	48,128,749	61,958,685	110,087,434
Beginning Balance, as Restated	$ 48,444,654	$ 61,971,011	$ 110,415,665

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF SEABROOK, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

General Fund

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Adjustments Budgetary Basis	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues						
Property taxes	$ 7,032,067	$ 7,032,067	$ 6,553,598	$ -	$ 6,553,598	$ (478,469)
Sales and use taxes	2,530,192	2,530,192	2,361,975	-	2,361,975	(168,217)
Franchise taxes	730,013	730,013	712,010	-	712,010	(18,003)
Other taxes	150,500	150,500	134,590	-	134,590	(15,910)
Licenses and permits	500,000	500,000	293,664	-	293,664	(206,336)
Fines and forfeitures	450,998	450,998	465,112	-	465,112	14,114
Charges for services	837,247	897,247	1,086,501	-	1,086,501	189,254
Investment earnings	512,515	512,515	445,364	-	445,364	(67,151)
Intergovernmental	118,000	840,931	844,996	-	844,996	4,065
Miscellaneous	147,100	149,600	171,867	-	171,867	22,267
Total Revenues	$13,008,632	$13,794,063	$13,069,677	$ -	$13,069,677	(724,386)
Expenditures						
Current:						
General government:						
Legislative	389,205	410,530	386,434	-	386,434	24,096
Administrative	909,762	981,099	820,923	44,395	865,318	115,781
Information technology	662,916	663,721	599,566	-	599,566	64,155
Legal	225,656	225,656	148,447	-	148,447	77,209
Public affairs	274,625	274,625	216,987	-	216,987	57,638
Finance	765,147	792,966	730,332	-	730,332	62,634
GIS	227,847	227,847	166,076	87	166,163	61,684
Human resources	323,920	335,570	323,097	-	323,097	12,473
Public safety :						
Public safety	5,137,310	5,280,927	4,562,618	28,227	4,590,845	690,082
Emergency management	113,979	116,837	109,691	-	109,691	7,146
Animal control	298,790	298,790	261,892	-	261,892	36,898
Municipal court	576,169	576,169	551,032	-	551,032	25,137
Commercial vehicle enforcement	260,493	260,493	131,740	-	131,740	128,753
Emergency services	1,038,414	1,076,414	1,034,486	20,482	1,054,968	21,446
Emergency medical services	1,195,397	1,203,274	1,212,782	-	1,212,782	(9,508)
Disaster recovery	-	72,781	140,968	-	140,968	(68,187)
Public works:						
Streets and drainage	1,387,693	1,388,733	1,330,406	-	1,330,406	58,327
Community development:						
Community development	797,297	821,397	798,198	-	798,198	23,199
Parks and recreation:						
Parks	1,176,680	1,194,451	1,068,765	-	1,068,765	125,686
Capital outlay	-	-	93,191	(93,191)	-	-
Total Expenditures	15,761,300	16,202,280	14,687,631	-	14,687,631	1,514,649
Excess (Deficiency) of Revenues Over Expenditures	(2,752,668)	(2,408,217)	(1,617,954)	-	(1,617,954)	790,263
Other Financing Sources (Uses)						
Transfers in	2,229,458	2,229,458	2,229,457	-	2,229,457	(1)
Total Other Financing Sources (Uses)	2,229,458	2,229,458	2,229,457	-	2,229,457	(1)
Net Change in Fund Balances	(523,210)	(178,759)	611,503	-	611,503	790,262
Fund Balance - Beginning			8,571,162			
Fund Balance - Ending			$ 9,182,665			

Budgetary Compliance

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, 2024. All special revenue funds have adopted budgets.

Expenditures in Excess of Appropriations

Expenditures exceeded appropriations for emergency medical services and disaster recovery. However, these overages were offset from savings from other departments and more than anticipated revenues for the fiscal year.

General Fund Budgetary Highlights

During 2025, actual general fund revenues were less than final budgeted amounts by $0.7 million primarily due to less property tax, sales tax and licenses and permits revenue than what was anticipated. Actual expenditures were less than final budgeted amounts by $1.5 million during 2025 due to less public safety and administrative costs than originally anticipated.

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CITY OF SEABROOK, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Texas Municipal Retirement System

Last Ten Measurement Years

	Measurement Year Ended December 31,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Total Pension Liability										
Service cost	$ 1,527,872	$ 1,472,641	$ 1,384,219	$ 1,326,064	$ 1,305,168	$ 1,154,034	$ 1,039,984	$ 1,025,430	$ 969,041	$ 848,138
Interest	3,212,113	3,097,577	2,943,902	2,753,205	2,629,179	2,495,569	2,378,239	2,286,065	2,164,619	2,088,380
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(591,410)	(336,387)	53,414	735,786	(92,932)	181,638	136,392	(97,278)	475,863	189,720
Change in assumptions	-	(165,681)	-	-	-	121,784	-	-	-	570,417
Benefit payments, including refunds of employee contributions	(2,512,440)	(2,285,418)	(2,012,745)	(2,025,238)	(2,003,650)	(2,094,707)	(1,652,132)	(2,059,777)	(1,617,253)	(1,428,117)
Net Change in Total Pension Liability	1,636,135	1,782,732	2,368,790	2,789,817	1,837,765	1,858,318	1,902,483	1,154,440	1,992,270	2,268,538
Total Pension Liability - Beginning	48,079,146	46,296,414	43,927,624	41,137,807	39,300,042	37,441,724	35,539,241	34,384,801	32,392,531	30,123,993
Total Pension Liability - Ending (a)	$ 49,715,281	$ 48,079,146	$ 46,296,414	$ 43,927,624	$ 41,137,807	$ 39,300,042	$ 37,441,724	$ 35,539,241	$ 34,384,801	$ 32,392,531
Plan Fiduciary Net Position:										
Contributions - employer	$ 1,446,574	$ 1,386,571	$ 1,258,793	$ 1,265,378	$ 1,222,777	$ 1,081,777	$ 1,001,258	$ 954,625	$ 807,730	$ 759,316
Contributions - employee	618,572	603,383	564,329	552,899	539,007	486,348	439,538	434,767	412,107	379,116
Net investment income	4,481,416	4,509,563	(3,082,742)	4,897,752	2,668,641	4,782,392	(962,606)	3,996,792	1,852,069	40,850
Benefit payments, including refunds of employee contributions	(2,512,440)	(2,285,418)	(2,012,745)	(2,025,238)	(2,003,650)	(2,094,707)	(1,652,132)	(2,059,777)	(1,617,253)	(1,428,117)
Administrative expense	(28,770)	(28,707)	(26,692)	(22,672)	(17,279)	(27,037)	(18,609)	(20,714)	(20,918)	(24,879)
Other	(673)	(201)	31,851	154	(675)	(812)	(972)	(1,050)	(1,127)	(1,229)
Net Change in Plan Fiduciary Net Position	4,004,679	4,185,191	(3,267,206)	4,668,273	2,408,821	4,227,961	(1,193,523)	3,304,643	1,432,608	(274,943)
Plan Fiduciary Net Position - Beginning	43,173,624	38,988,433	42,255,639	37,587,365	35,178,543	30,950,581	32,144,104	28,839,461	27,406,853	27,681,796
Plan Fiduciary Net Position - Ending (b)	47,178,303	43,173,624	38,988,433	42,255,638	37,587,364	35,178,542	30,950,581	32,144,104	28,839,461	27,406,853
Net Pension Liability - Ending (a) - (b)	$ 2,536,978	$ 4,905,522	$ 7,307,981	$ 1,671,986	$ 3,550,443	$ 4,121,500	$ 6,491,143	$ 3,395,137	$ 5,545,340	$ 4,985,678
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.90%	89.80%	84.21%	96.19%	91.37%	89.51%	82.66%	90.45%	83.87%	84.61%
Covered Payroll	$ 8,836,742	$ 8,606,900	$ 8,061,846	$ 7,745,699	$ 7,700,104	$ 6,947,829	$ 6,257,427	$ 6,210,964	$ 5,887,247	$ 5,415,949
Net Pension Liability as a Percentage of Covered Payroll	28.71%	57.00%	90.65%	21.59%	46.11%	59.32%	103.74%	54.66%	94.19%	92.06%

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CITY OF SEABROOK, TEXAS

SCHEDULE OF CONTRIBUTIONS

Texas Municipal Retirement System

Last Ten Fiscal Years

Fiscal Year	Actuarially determined contribution	Contribution in relation of the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2025	$ 1,423,652	$ 1,423,652	$ -	$ 8,984,742	15.85%
2024	1,419,877	1,419,877	-	8,606,900	16.50%
2023	1,369,531	1,369,531	-	8,561,183	16.00%
2022	1,247,906	1,247,906	-	7,929,016	15.74%
2021	1,243,032	1,243,032	-	7,734,305	16.07%
2020	1,244,320	1,244,320	-	7,875,897	15.80%
2019	1,046,439	1,046,439	-	6,670,465	15.69%
2018	976,004	976,004	-	6,178,270	15.80%
2017	920,301	920,301	-	6,167,712	14.92%
2016	789,851	789,851	-	5,719,105	13.81%

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Methods and Assumptions Used to Determine Contribution Rates:

Valuation Date:	
Notes	Actuarial determined contribution rates are calculated as of December 31 and become effective in January 13 months later.
Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	21 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Other Information:	
Notes:	There were no benefit changes during the year.

CITY OF SEABROOK, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Texas Municipal Retirement System Supplemental Death Benefits Fund

Last Eight Measurement Years

	Measurement Year Ended December 31,							
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
Total OPEB Liability								
Service cost	$ 13,255	$ 11,189	$ 21,767	$ 19,364	$ 15,400	$ 10,422	$ 10,638	$ 9,316
Interest	12,622	12,256	8,136	8,151	9,233	9,683	8,777	8,566
Difference between expected and actual experience	(11,196)	607	(3,128)	(1,652)	(6,221)	888	(1,835)	-
Changes of assumptions	(17,378)	15,826	(153,487)	13,837	55,703	53,454	(19,676)	21,889
Benefit payments, including refunds of employee contributions	(8,837)	(8,607)	(6,449)	(6,197)	(2,310)	(2,084)	(1,877)	(1,863)
Net Change in Total OPEB Liability	(11,534)	31,271	(133,161)	33,503	71,805	72,363	(3,973)	37,908
Total OPEB Liability - Beginning	332,604	301,333	434,494	400,991	329,186	256,823	260,796	222,888
Total OPEB Liability - Ending	$ 321,070	$ 332,604	$ 301,333	$ 434,494	$ 400,991	$ 329,186	$ 256,823	$ 260,796
Covered-Employee Payroll	$ 8,836,742	$ 8,606,900	$ 8,061,846	$ 7,745,699	$ 7,700,104	$ 6,947,829	$ 6,257,427	$ 6,210,964
Total OPEB Liability as a Percentage of Covered-Employee Payroll	3.63%	3.86%	3.74%	5.61%	5.21%	4.74%	4.10%	4.20%

Notes to the Required Supplementary Information

Ten years of data should be presented in this schedule, but data was unavailable prior to 2017.
There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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OTHER SUPPLEMENTARY INFORMATION

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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CITY OF SEABROOK, TEXAS

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property taxes	$ 2,912,116	$ 2,912,116	$ 1,945,772	$ (966,344)
Investment earnings	36,000	36,000	118,959	82,959
Total Revenues	$ 2,948,116	$ 2,948,116	$ 2,064,731	(883,385)
Expenditures				
Debt Service:				
Principal	1,856,749	1,856,749	1,856,749	-
Interest	1,038,367	1,038,367	1,038,188	179
Other debt service	11,000	11,000	15,482	(4,482)
Total Expenditures	2,906,116	2,906,116	2,910,419	(4,303)
Excess (Deficiency) of Revenues Over Expenditures	42,000	42,000	(845,688)	(887,688)
Net Change in Fund Balances	42,000	42,000	(845,688)	(887,688)
Fund Balances - Beginning	2,220,721	2,220,721	2,220,721	-
Fund Balances - Ending	$ 2,262,721	$ 2,262,721	$ 1,375,033	$ (887,688)

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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.

Port Houston Fund
This fund is used to account for revenues received under the City’s agreement with the Port of Houston Authority and related expenditures for authorized City purposes associated with Port-related activity.

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CITY OF SEABROOK, TEXAS

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS

September 30, 2025

	Special Revenue Funds								
	Hotel and Motel Occupancy Tax	Municipal Court Programs	Park Improvement Fees	Crime Control and Prevention District	Public Safety Programs	Cable PEG Fees	Animal Control	Port Houston Fund	Total Nonmajor Governmental Funds
Assets									
Cash and cash equivalents	$ 2,084,909	$ 160,334	$ 282,988	$ 1,460,109	$ 355,568	$ 83,632	$ 16,232	$ 2,994,008	$ 7,437,780
Receivables (net of allowance for uncollectibles)	197,295	-	-	184,978	11,726	5,241	-	-	399,240
Total Assets	$ 2,282,204	$ 160,334	$ 282,988	$ 1,645,087	$ 367,294	$ 88,873	$ 16,232	$ 2,994,008	$ 7,837,020
Liabilities									
Accounts payable	$ 2,243	$ 795	$ 64,107	$ 72,965	$ -	$ -	$ -	$ -	$ 140,110
Accrued liabilities	4,320	-	3,733	15,073	-	-	-	-	23,126
Deposits payable	-	-	300	-	-	-	-	-	300
Due to other funds	38,170	-	-	-	-	-	-	-	38,170
Unearned revenue	-	-	2,360	-	-	-	-	-	2,360
Total Liabilities	44,733	795	70,500	88,038	-	-	-	-	204,066
Fund Balances									
Restricted	2,237,471	159,539	212,488	1,557,049	367,294	88,873	-	2,994,008	7,616,722
Assigned	-	-	-	-	-	-	16,232	-	16,232
Total Fund Balances	2,237,471	159,539	212,488	1,557,049	367,294	88,873	16,232	2,994,008	7,632,954
Total Liabilities and Fund Balances	$ 2,282,204	$ 160,334	$ 282,988	$ 1,645,087	$ 367,294	$ 88,873	$ 16,232	$ 2,994,008	$ 7,837,020

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CITY OF SEABROOK, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2025

	Special Revenue Funds								
	Hotel and Motel Occupancy Tax	Municipal Court Programs	Park Improvement Fees	Crime Control and Prevention District	Public Safety Programs	Cable PEG Fees	Animal Control	Port Houston Fund	Total Nonmajor Governmental Funds
Revenues									
Sales and use taxes	$ -	$ -	$ -	$ 1,122,183	$ -	$ -	$ -	$ -	$ 1,122,183
Franchise taxes	-	-	-	-	-	22,677	-	-	22,677
Hotel occupancy taxes	605,020	-	-	-	-	-	-	-	605,020
Fines and forfeitures	-	37,808	-	-	23,261	-	-	-	61,069
Charges for services	-	-	10,500	-	-	-	-	-	10,500
Investment earnings	77,335	1,671	11,844	55,858	11,802	2,656	379	7,227	168,772
Grants and donations	-	-	-	-	4,707	-	-	2,986,781	2,991,488
Miscellaneous	3,113	-	9,274	-	117,703	-	-	-	130,090
Total Revenues	685,468	39,479	31,618	1,178,041	157,473	25,333	379	2,994,008	5,111,799
Expenditures									
Current:									
General government	-	-	-	-	-	19,719	-	-	19,719
Public safety	-	17,143	-	770,508	109,601	-	177	-	897,429
Economic development	397,810	-	15,392	-	-	-	-	-	413,202
Debt Service:									
Principal	-	-	-	51,634	-	-	-	-	51,634
Interest	-	-	-	866	-	-	-	-	866
Capital outlay	-	-	74,662	-	60,926	-	-	-	135,588
Total Expenditures	397,810	17,143	90,054	823,008	170,527	19,719	177	-	1,518,438
Excess (Deficiency) of Revenues Over Expenditures	287,658	22,336	(58,436)	355,033	(13,054)	5,614	202	2,994,008	3,593,361
Other Financing Sources (Uses)									
Transfers out	-	-	-	(272,344)	-	-	-	-	(272,344)
Total Other Financing Sources (Uses)	-	-	-	(272,344)	-	-	-	-	(272,344)
Net change in Fund Balances	287,658	22,336	(58,436)	82,689	(13,054)	5,614	202	2,994,008	3,321,017
Fund Balances - Beginning	1,949,813	137,203	270,924	1,474,360	380,348	83,259	16,030	-	4,311,937
Fund Balances - Ending	$ 2,237,471	$ 159,539	$ 212,488	$ 1,557,049	$ 367,294	$ 88,873	$ 16,232	$ 2,994,008	$ 7,632,954

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CITY OF SEABROOK, TEXAS

Hotel and Motel Occupancy Tax

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Hotel occupancy taxes	566,263	566,263	605,020	38,757
Investment earnings	31,336	31,336	77,335	45,999
Miscellaneous	8,175	8,175	3,113	(5,062)
Total Revenues	$ 605,774	$ 605,774	$ 685,468	79,694
Expenditures				
Current:				
Economic development	510,181	510,181	397,810	112,371
Total Expenditures	510,181	510,181	397,810	112,371
Excess (Deficiency) of Revenues Over Expenditures	95,593	95,593	287,658	192,065
Net Change in Fund Balances	95,593	95,593	287,658	192,065
Fund Balances - Beginning	1,949,813	1,949,813	1,949,813	-
Fund Balances - Ending	$ 2,045,406	$ 2,045,406	$ 2,237,471	$ 192,065

CITY OF SEABROOK, TEXAS

Municipal Court Programs

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Fines and forfeitures	38,691	38,691	37,808	(883)
Investment earnings	819	819	1,671	852
Miscellaneous	1,600	1,600	-	(1,600)
Total Revenues	$ 41,110	$ 41,110	$ 39,479	(1,631)
Expenditures				
Current:				
Public safety	40,818	40,818	17,143	23,675
Total Expenditures	40,818	40,818	17,143	23,675
Excess (Deficiency) of Revenues Over Expenditures	292	292	22,336	22,044
Net Change in Fund Balances	292	292	22,336	22,044
Fund Balances - Beginning	137,203	137,203	137,203	-
Fund Balances - Ending	$ 137,495	$ 137,495	$ 159,539	$ 22,044

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CITY OF SEABROOK, TEXAS

Park Improvement Fees

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for services	10,313	10,313	10,500	187
Investment earnings	962	962	11,844	10,882
Miscellaneous	-	-	9,274	9,274
Total Revenues	$ 11,275	$ 11,275	$ 31,618	20,343
Expenditures				
Current:				
Economic development	-	5,000	15,392	(10,392)
Capital outlay	246,144	246,144	74,662	171,482
Total Expenditures	246,144	251,144	90,054	161,090
Excess (Deficiency) of Revenues Over Expenditures	(234,869)	(239,869)	(58,436)	181,433
Net Change in Fund Balances	(234,869)	(239,869)	(58,436)	181,433
Fund Balances - Beginning	270,924	270,924	270,924	-
Fund Balances - Ending	$ 36,055	$ 31,055	$ 212,488	$ 181,433

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CITY OF SEABROOK, TEXAS

Crime Control and Prevention District

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Sales and use taxes	1,136,199	1,136,199	1,122,183	(14,016)
Investment earnings	27,943	27,943	55,858	27,915
Total Revenues	$ 1,164,142	$ 1,164,142	$ 1,178,041	13,899
Expenditures				
Current:				
Public safety	898,303	898,303	770,508	127,795
Debt Service:				
Principal	-	-	51,634	(51,634)
Interest	-	-	866	(866)
Total Expenditures	898,303	898,303	823,008	75,295
Excess (Deficiency) of Revenues Over Expenditures	265,839	265,839	355,033	89,194
Other Financing Sources (Uses)				
Transfers out	(272,344)	(272,344)	(272,344)	-
Total Other Financing Sources (Uses)	(272,344)	(272,344)	(272,344)	-
Net Change in Fund Balances	(6,505)	(6,505)	82,689	89,194
Fund Balances - Beginning	1,474,360	1,474,360	1,474,360	-
Fund Balances - Ending	$ 1,467,855	$ 1,467,855	$ 1,557,049	$ 89,194

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CITY OF SEABROOK, TEXAS

Public Safety Programs

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Fines and forfeitures	26,287	26,287	23,261	(3,026)
Investment earnings	10,393	10,393	11,802	1,409
Intergovernmental	2,400	2,400	4,707	2,307
Miscellaneous	111,679	111,679	117,703	6,024
Total Revenues	$ 150,759	$ 150,759	$ 157,473	6,714
Expenditures				
Current:				
Public safety	57,687	136,272	109,601	26,671
Capital outlay	164,249	141,952	60,926	81,026
Total Expenditures	221,936	278,224	170,527	107,697
Excess (Deficiency) of Revenues Over Expenditures	(71,177)	(127,465)	(13,054)	114,411
Net Change in Fund Balances	(71,177)	(127,465)	(13,054)	114,411
Fund Balances - Beginning	380,348	380,348	380,348	-
Fund Balances - Ending	$ 309,171	$ 252,883	$ 367,294	$ 114,411

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CITY OF SEABROOK, TEXAS

Cable PEG Fees

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Franchise taxes	30,940	30,940	22,677	(8,263)
Investment earnings	4,299	4,299	2,656	(1,643)
Total Revenues	$ 35,239	$ 35,239	$ 25,333	(9,906)
Expenditures				
Current:				
General government	38,773	59,667	19,719	39,948
Capital outlay	-	-	-	-
Total Expenditures	38,773	59,667	19,719	39,948
Excess (Deficiency) of Revenues Over Expenditures	(3,534)	(24,428)	5,614	30,042
Net Change in Fund Balances	(3,534)	(24,428)	5,614	30,042
Fund Balances - Beginning	83,259	83,259	83,259	-
Fund Balances - Ending	$ 79,725	$ 58,831	$ 88,873	$ 30,042

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CITY OF SEABROOK, TEXAS

Animal Control

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Investment earnings	30	30	379	349
Total Revenues	$ 30	$ 30	$ 379	349
Expenditures				
Current:				
Public safety	7,650	7,650	177	7,473
Total Expenditures	7,650	7,650	177	7,473
Excess (Deficiency) of Revenues Over Expenditures	(7,620)	(7,620)	202	7,822
Net Change in Fund Balances	(7,620)	(7,620)	202	7,822
Fund Balances - Beginning	16,030	16,030	16,030	-
Fund Balances - Ending	$ 8,410	$ 8,410	$ 16,232	$ 7,822

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CITY OF SEABROOK, TEXAS

Port Houston Fund

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Investment earnings	-	-	7,227	7,227
Intergovernmental	-	-	2,986,781	2,986,781
Total Revenues	$ -	$ -	$ 2,994,008	2,994,008
Expenditures				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,994,008	2,994,008
Net Change in Fund Balances	-	-	2,994,008	2,994,008
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	$ -	$ -	$ 2,994,008	$ 2,994,008

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STATISTICAL SECTION

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CITY OF SEABROOK, TEXAS

STATISTICAL SECTION

September 30, 2025

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 **Pages**

Financial Trends 91 - 95

These schedules contain trend information to help the readers understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 96 - 100

These schedules contain information to help the reader assess the government's most significant local revenue source, property tax.

Debt Capacity 101 - 104

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 105 - 106

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place and to help make comparisons over time and with other governments.

Operating Information 107 - 109

These schedules contain information about the City’s operations and resources to help the reader understand how the City’s financial information relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the ACFRs for the relevant year.

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CITY OF SEABROOK, TEXAS *Table 1*

NET POSITION BY COMPONENT
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Governmental Activities										
Net investment in capital assets	$ 19,796,809	$ 33,779,784	$ 31,557,834	$ 34,022,511	$ 30,820,312	$ 28,175,351	$ 27,201,835	$ 26,318,825	$ 25,265,858	$ 23,619,809
Restricted	1,441,933	6,551,176	6,235,065	5,738,814	5,539,625	4,876,957	4,672,760	4,757,197	4,694,544	5,170,228
Unrestricted	34,681,460	7,797,789	8,949,993	5,686,952	6,756,244	7,127,429	7,053,199	6,521,332	5,949,341	5,987,299
Total Governmental Activities Net Position	$ 55,920,202	$ 48,128,749	$ 46,742,892	$ 45,448,277	$ 43,116,181	$ 40,179,737	$ 38,927,794	$ 37,597,354	$ 35,909,743	$ 34,777,336
Business-Type Activities										
Net investment in capital assets	$ 52,432,470	$ 49,894,164	$ 41,427,075	$ 22,199,475	$ 8,050,272	$ 6,958,646	$ 8,283,669	$ 8,812,420	$ 4,673,874	$ 10,976,731
Restricted	-	4,972,406	4,881,538	4,433,873	4,433,874	4,300,283	3,145,604	2,674,389	2,683,443	2,522,751
Unrestricted	10,784,781	7,092,115	7,538,928	7,137,940	9,294,829	9,687,504	6,717,220	5,914,543	8,759,092	1,783,998
Total Business-Type Activities Net Position	$ 63,217,251	$ 61,958,685	$ 53,847,541	$ 33,771,288	$ 21,778,975	$ 20,946,433	$ 18,146,493	$ 17,401,352	$ 16,116,409	$ 15,283,480
Primary Government										
Net investment in capital assets	$ 72,229,279	$ 83,673,948	$ 72,984,909	$ 56,221,986	$ 38,870,584	$ 35,133,997	$ 35,485,504	$ 35,131,245	$ 29,939,732	$ 34,596,540
Restricted	1,441,933	11,523,582	11,116,603	10,172,687	9,973,499	9,177,240	7,818,364	7,431,586	7,377,987	7,692,979
Unrestricted	45,466,241	14,889,904	16,488,921	12,824,892	16,051,073	16,814,933	13,770,419	12,435,875	14,708,433	7,771,297
Total Primary Government Net Position	$ 119,137,453	$ 110,087,434	$ 100,590,433	$ 79,219,565	$ 64,895,156	$ 61,126,170	$ 57,074,287	$ 54,998,706	$ 52,026,152	$ 50,060,816

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

	Fiscal Year									
Primary Government	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Expenses										
Governmental activities:										
General government	$ 4,252,379	$ 3,745,177	$ 4,517,144	$ 4,092,940	$ 3,796,799	$ 3,680,753	$ 3,890,689	$ 3,900,540	$ 3,338,192	$ 3,454,477
Public safety	8,985,856	9,458,753	9,122,987	8,060,818	8,103,724	8,837,709	7,124,146	6,629,558	6,668,690	6,104,299
Public works	1,986,732	1,999,649	2,794,535	2,699,573	1,992,198	2,380,054	2,509,691	2,438,285	2,283,662	2,209,046
Community development	774,817	748,194	-	-	-	-	-	-	-	-
Parks and recreation	1,022,716	1,006,512	-	-	-	-	-	-	-	-
Economic development	410,799	419,052	476,929	543,142	294,254	524,516	689,091	812,566	778,571	617,333
Interest on long-term debt	1,014,760	905,071	482,521	508,528	553,692	561,811	543,882	592,887	681,853	762,518
Total government activities expenses	18,448,059	18,282,408	17,394,116	15,905,001	14,740,667	15,984,843	14,757,499	14,373,836	13,750,968	13,147,673
Business-type activities:										
Utilities	11,149,869	10,579,885	9,270,928	8,034,750	8,004,669	6,754,222	6,076,489	6,035,659	5,901,487	5,279,016
Total Business-type activities	11,149,869	10,579,885	9,270,928	8,034,750	8,004,669	6,754,222	6,076,489	6,035,659	5,901,487	5,279,016
Total Expenses	$ 29,597,928	$ 28,862,293	$ 26,665,044	$ 23,939,751	$ 22,745,336	$ 22,739,065	$ 20,833,988	$ 20,409,495	$ 19,652,455	$ 18,426,689
Program Revenue										
Governmental activities:										
Charges for services	$ 1,959,917	$ 1,740,033	$ 1,326,293	$ 1,948,404	$ 1,504,924	$ 1,665,033	$ 973,666	$ 1,035,570	$ 1,143,174	$ 876,229
Operating grants and contributions	4,330,227	172,876	863,698	405,973	462,317	1,187,359	432,945	487,907	282,408	334,239
Capital grants and contributions	1,454,702	2,600,469	-	-	-	2,408	2,453	294,298	260,223	478,432
Total governmental activities	7,744,846	4,513,378	2,189,991	2,354,377	1,967,241	2,854,800	1,409,064	1,817,775	1,685,805	1,688,900
Business-type activities:										
Charges for services	12,200,729	11,918,031	11,927,424	10,703,944	9,514,435	8,370,924	7,905,427	8,000,219	7,644,570	6,817,957
Operating grants and contributions	196,944	-	-	-	-	-	-	-	-	-
Capital grants and contributions	1,716,934	5,579,994	18,410,179	11,035,992	993,752	2,600,228	303,446	427,662	236,655	73,878
Total Business-type activities	14,114,607	17,498,025	30,337,603	21,739,936	10,508,187	10,971,152	8,208,873	8,427,881	7,881,225	6,891,835
Total Program Revenue	$ 21,859,453	$ 22,011,403	$ 32,527,594	$ 24,094,313	$ 12,475,428	$ 13,825,952	$ 9,617,937	$ 10,245,656	$ 9,567,030	$ 8,580,735

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

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Net (Expense)/Revenue										
Governmental activities	$ (10,703,213)	$ (13,769,030)	$ (15,204,125)	$ (13,550,624)	$ (12,773,426)	$ (13,130,043)	$ (13,348,435)	$ (12,556,061)	$ (12,065,163)	$ (11,458,773)
Business-type activities	2,964,738	6,918,140	21,066,675	13,705,186	2,503,518	4,216,930	2,132,384	2,392,222	1,979,738	1,612,819
Total Primary Government Net Expense	$ (7,738,475)	$ (6,850,890)	$ 5,862,550	$ 154,562	$ (10,269,908)	$ (8,913,113)	$ (11,216,051)	$ (10,163,839)	$ (10,085,425)	$ (9,845,954)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property taxes	$ 8,518,878	$ 8,557,112	$ 8,125,813	$ 8,064,350	$ 8,145,649	$ 7,612,682	$ 7,027,755	$ 6,975,344	$ 6,441,270	$ 6,452,911
Sales taxes	3,484,158	3,348,696	3,693,971	3,510,399	3,396,295	2,994,232	2,776,366	2,946,279	3,037,188	2,901,318
Other taxes	1,474,297	1,331,273	1,243,064	1,197,595	1,254,909	1,113,688	1,329,757	1,426,481	1,229,769	1,264,528
Unrestricted investment earnings	1,658,421	1,660,015	1,069,225	171,800	9,411	149,979	334,911	229,697	117,990	60,941
Gain on sale of assets	117,102	14,767	42,800	62,327	-	-	-	-	-	525,000
Miscellaneous	311,157	467,165	547,548	638,174	792,443	632,640	1,036,348	1,064,992	608,779	2,210,157
Transfers	2,614,748	(224,141)	1,776,319	2,238,075	2,062,935	2,084,076	2,173,738	1,822,415	1,762,574	1,487,809
Total Governmental Activities	18,178,761	15,154,887	16,498,740	15,882,720	15,661,642	14,587,297	14,678,875	14,465,208	13,197,570	14,902,664
Business-Type Activities:										
Taxes:										
Other taxes	425,699	419,903	422,135	378,111	345,335	344,369	298,573	299,010	292,975	-
Unrestricted investment earnings	438,073	527,453	336,432	69,138	8,432	107,906	263,537	203,399	94,532	18,721
Gain on sale of assets	32,478	-	-	-	-	-	-	-	-	-
Miscellaneous	-	21,507	27,330	77,953	38,192	214,811	224,385	212,727	228,258	296,428
Transfers	(2,614,748)	224,141	(1,776,319)	(2,238,075)	(2,062,935)	(2,084,076)	(2,173,738)	(1,822,415)	(1,762,574)	(1,487,809)
Total Business-Type Activities	(1,718,498)	1,193,004	(990,422)	(1,712,873)	(1,670,976)	(1,416,990)	(1,387,243)	(1,107,279)	(1,146,809)	(1,172,660)
Total Primary Government	$ 16,460,263	$ 16,347,891	$ 15,508,318	$ 14,169,847	$ 13,990,666	$ 13,170,307	$ 13,291,632	$ 13,357,929	$ 12,050,761	$ 13,730,004
Change in Net Position:										
Governmental activities	$ 7,475,548	$ 1,385,857	$ 1,294,615	$ 2,332,096	$ 2,888,216	$ 1,457,254	$ 1,330,440	$ 1,909,147	$ 1,132,407	$ 3,443,891
Business-type activities	1,246,240	8,111,144	20,076,253	11,992,313	832,542	2,799,940	745,141	1,284,943	832,929	440,159
Total Primary Government	$ 8,721,788	$ 9,497,001	$ 21,370,868	$ 14,324,409	$ 3,720,758	$ 4,257,194	$ 2,075,581	$ 3,194,090	$ 1,965,336	$ 3,884,050

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CITY OF SEABROOK, TEXAS *Table 3*

FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
General Fund										
Non-spendable	$ 119,070	$ 52,564	$ 77,856	$ 48,545	$ 55,889	$ 52,707	$ 67,459	$ 86,334	$ 38,780	$ 84,443
Committed	2,402,505	2,495,366	2,495,366	2,455,709	2,449,729	2,449,307	2,441,637	822,402	2,409,881	2,404,292
Assigned	-	-	-	-	-	21,000	21,000	-	-	21,000
Unassigned	6,661,090	6,023,232	6,397,654	3,423,264	5,072,555	6,564,500	6,925,563	8,025,330	5,830,055	5,052,164
Total General Fund	$ 9,182,665	$ 8,571,162	$ 8,970,876	$ 5,927,518	$ 7,578,173	$ 9,087,514	$ 9,455,659	$ 8,934,066	$ 8,278,716	$ 7,561,899
Other Governmental Funds										
Non-spendable	$ -	$ 300	$ 1,204	$ 40,870	$ 44,257	$ -	$ 62,762	$ 103,953	$ 34,630	$ 31,896
Restricted	24,737,284	23,852,875	8,452,418	12,028,292	11,061,868	7,982,410	5,023,848	4,757,197	4,868,848	11,536,398
Assigned	3,075,908	1,051,552	1,445,553	1,445,377	1,442,093	1,441,141	522,655	522,655	-	-
Other Governmental Funds	$ 27,813,192	$ 24,904,727	$ 9,899,175	$ 13,514,539	$ 12,548,218	$ 9,423,551	$ 5,609,265	$ 5,383,805	$ 4,903,478	$ 11,568,294
Total Governmental Funds	$ 36,995,857	$ 33,475,889	$ 18,870,051	$ 19,442,057	$ 20,126,391	$ 18,511,065	$ 15,064,924	$ 14,317,871	$ 13,182,194	$ 19,130,193

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CITY OF SEABROOK, TEXAS

Table 4

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues										
Property taxes	$ 8,499,370	$ 8,536,935	$ 8,125,813	$ 8,064,350	$ 8,145,649	$ 7,612,682	$ 7,027,755	$ 6,975,344	$ 6,441,270	$ 6,452,911
Sales and use taxes	3,484,158	3,348,696	3,693,971	3,510,399	3,396,295	2,994,232	2,776,366	2,946,279	3,037,188	2,901,318
Franchise and other taxes	1,474,297	1,331,273	1,202,401	1,218,523	997,314	1,102,125	1,291,015	1,427,501	1,280,658	1,213,580
Licenses and permits	293,664	290,903	276,441	770,103	318,576	368,305	291,126	392,499	346,990	162,395
Fines and forfeitures	526,181	577,083	350,738	415,051	401,555	627,683	556,447	514,887	615,090	596,813
Charges for services	1,097,001	839,802	743,770	763,250	784,793	669,045	126,093	128,184	181,094	117,021
Investment earnings	1,579,181	1,551,143	992,834	160,117	8,717	138,414	357,272	221,271	114,471	60,941
Intergovernmental	4,330,227	2,773,345	863,698	405,973	462,317	1,184,743	435,398	490,391	362,416	764,278
Miscellaneous	301,957	467,165	547,548	416,865	557,226	632,640	598,998	1,058,957	608,779	2,210,157
Total Revenues	21,586,036	19,716,345	16,797,214	15,724,631	15,072,442	15,329,869	13,460,470	14,155,313	12,987,956	14,479,414
Expenditures										
Current:										
General government	3,411,581	3,896,809	4,011,950	3,630,593	3,479,615	3,709,753	3,422,795	3,495,141	3,075,333	3,060,008
Public safety	8,902,638	9,608,605	8,639,579	8,035,131	7,852,225	8,394,178	6,391,905	6,099,004	5,744,384	5,526,619
Public works	1,330,406	2,375,291	2,202,432	1,942,671	1,845,927	1,900,645	2,060,579	2,175,847	1,993,389	2,334,366
Community development	798,198	-	-	-	-	-	-	-	-	-
Parks and recreation	1,068,765	-	-	-	-	-	-	-	-	-
Economic development	413,202	419,052	471,075	549,179	298,109	520,730	681,919	809,430	691,646	613,263
Debt Service:										
Principal	1,908,383	1,746,774	1,566,749	1,526,749	1,491,749	1,440,000	1,410,000	1,345,000	1,265,000	1,215,000
Interest	1,039,054	688,389	484,923	514,056	563,089	506,334	525,677	583,780	619,594	768,742
Other debt service	15,482	237,980				52,737			164,927	
Capital outlay	1,578,768	3,403,128	1,283,160	2,265,947	81,116	442,360	219,453	193,970	6,351,653	2,211,265
Total Expenditures	20,466,477	22,376,028	18,659,868	18,464,326	15,611,830	16,966,737	14,712,328	14,702,172	19,905,926	15,729,263
Excess of Revenues Over (Under) Expenditures	1,119,559	(2,659,683)	(1,862,654)	(2,739,695)	(539,388)	(1,636,868)	(1,251,858)	(546,859)	(6,917,970)	(1,249,849)
Other Financing Sources (Uses)										
Transfers in	2,672,753	2,726,320	5,543,541	5,083,888	4,576,674	3,045,973	2,040,825	2,352,098	1,854,983	2,549,695
Transfers out	(272,344)	(603,922)	(4,252,893)	(3,028,527)	(2,636,177)	(1,117,597)	(559,492)	(690,562)	(924,746)	(793,009)
Issuance of debt:										
General obligation bonds	-	14,211,387	-	-	-	2,669,904	-	-	5,365,000	-
Premiums on bonds	-	931,736	-	-	-	484,729	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(5,304,266)	-
Insurance recoveries	-	-	-	-	235,217	-	-	-	-	-
Total Other Financing Sources (Uses)	2,400,409	17,265,521	1,290,648	2,055,361	2,175,714	5,083,009	1,481,333	1,661,536	990,971	1,756,686
Net Change in Fund Balances	$ 3,519,968	$ 14,605,838	$ (572,006)	$ (684,334)	$ 1,636,326	$ 3,446,141	$ 229,475	$ 1,114,677	$ (5,926,999)	$ 506,837
Debt Service as a Percentage of Noncapital Expenditures	15.61%	12.49%	12.30%	12.62%	13.34%	12.67%	14.23%	14.05%	14.67%	15.53%

CITY OF SEABROOK, TEXAS *Table 5*

TAX REVENUES BY SOURCE – GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Ad Valorem Tax	Sales Tax	Franchise Tax	Hotel/Motel Tax	Total
2016	$ 6,716,220	$ 6,657,261	$ 2,454,521	$ 546,239	$ 16,374,241
2017	6,408,676	6,628,822	2,539,941	597,974	16,175,413
2018	6,801,767	7,021,498	2,764,266	635,895	17,223,426
2019	8,401,600	7,912,673	2,765,491	687,407	19,767,171
2020	9,387,036	8,432,288	2,599,006	612,466	21,030,796
2021	10,078,721	9,577,288	2,768,083	925,792	23,349,884
2022	10,907,162	10,119,996	3,136,495	1,017,376	25,181,029
2023	13,150,643	11,531,095	3,311,807	1,049,976	29,043,521
2024	15,913,689	12,369,640	3,351,029	1,125,303	32,759,661
2025	8,499,370	3,484,158	-	-	11,983,528

Note: Amounts above do not include mixed beverage tax.

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CITY OF SEABROOK, TEXAS

Table 6

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Less: Tax Exempt Property	Taxable Assessed Value	Direct Tax Rate[1]
2025				$ -	$ 0.4716
2024	2,073,262,438	195,594,679	(396,305,206)	1,872,551,911	0.4578
2023	1,931,682,141	160,676,614	(360,190,868)	1,732,167,887	0.4765
2022	1,745,644,123	149,950,968	(322,822,093)	1,572,772,998	0.5244
2021	1,649,341,446	150,017,016	(306,343,957)	1,493,014,505	0.5436
2020	1,555,906,561	142,704,467	(289,422,871)	1,409,188,157	0.5520
2019	1,420,712,298	134,321,104	(268,916,146)	1,286,117,256	0.5520
2018	1,363,048,039	120,684,600	(251,105,865)	1,232,626,774	0.5749
2017	1,263,608,355	104,585,004	(226,833,984)	1,141,359,375	0.5652
2016	1,149,250,879	101,798,001	(206,733,522)	1,044,315,358	0.6126

Source: Harris County Certified Tax Rolls and Corrections

[1] Tax rates are per $100 of assessed value.

CITY OF SEABROOK, TEXAS *Table 7*

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years
(rate per $100 of assessed value)

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Direct Rates:										
General		$ 0.35219	$ 0.35657	$ 0.39011	$ 0.39985	$ 0.40314	$ 0.40314	$ 0.41941	$ 0.39457	$ 0.42346
Debt service		0.10557	0.11995	0.13434	0.14376	0.14884	0.14884	0.15551	0.17060	0.18916
Total Direct Rates	-	0.45776	0.47652	0.52445	0.54361	0.55198	0.55198	0.57492	0.56517	0.61262
Overlapping Rates:										
Clear Creek Independent School District		0.97460	1.11460	1.17970	1.26590	1.31000	1.40000	1.40000	1.40000	1.40000
Harris County		0.35007	0.34373	0.37693	0.39116	0.40713	0.41858	0.41801	0.41656	0.41656
Harris County Flood Control District		0.03105	0.03055	0.03349	0.03142	0.02792	0.02877	0.28310	0.02829	0.02829
Port of Houston Authority		0.00574	0.00799	0.00872	0.00991	0.01074	0.01155	0.01256	0.01334	0.01334
Harris County Hospital District		0.14343	0.14831	0.16221	0.16671	0.16591	0.17108	0.17110	0.17179	0.17000
Harris County Dept. of Education		0.00480	0.00490	0.00499	0.00499	0.00500	0.00519	0.00520	0.00520	0.00520
Total Overlapping Rates	-	1.50969	1.65008	1.76604	1.87009	1.92670	2.03517	2.28997	2.03518	2.03339
Total Direct and Overlapping Rates (1)	$ -	$ 1.96745	$ 2.12660	$ 2.29049	$ 2.41370	$ 2.47868	$ 2.58715	$ 2.86489	$ 2.60035	$ 2.64601

Source: Harris Central Appraisal District

(1) Overlapping rates are those of local and county governments that apply within the City of Seabrook.
Other Notes: Tax rates per $100 of assessed valuation

CITY OF SEABROOK, TEXAS *Table 8*

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

	2025			2016		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
		1	#DIV/0!			
		2	#DIV/0!			0.00%
		3	#DIV/0!			
		4	#DIV/0!			
		5	#DIV/0!			
		6	#DIV/0!			0.00%
		7	#DIV/0!			
		8	#DIV/0!			0.00%
		9	#DIV/0!			
		10	#DIV/0!			0.00%
						0.00%
						0.00%
						0.00%
						0.00%
						0.00%
						0.00%
	$ -		#DIV/0!	$ -		0.00%

Source: Harris County Tax Assessor-Collector

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CITY OF SEABROOK, TEXAS *Table 9*

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collections within the Fiscal Year of the Levy: Current Taxes Collected	Collections within the Fiscal Year of the Levy: Percent of Levy	Collections in Subsequent Years	Total Collections To Date: Total Tax Collections	Total Collections To Date: Percentage of Levy
2025	$ 8,590,415	$ 8,444,183	98.3%	$ -	$ 8,444,183	98.3%
2024	8,618,798	8,494,568	98.6%	(12,543)	8,482,025	98.4%
2023	8,075,029	7,968,492	98.7%	74,504	8,042,996	99.6%
2022	8,042,633	7,965,081	99.0%	52,652	8,017,733	99.7%
2021	7,977,305	7,869,493	98.6%	77,646	7,947,139	99.6%
2020	7,612,966	7,525,983	98.9%	65,236	7,591,219	99.7%
2019	6,997,431	6,902,533	98.6%	76,084	6,978,617	99.7%
2018	6,960,493	6,887,981	99.0%	52,724	6,940,705	99.7%
2017	6,411,690	6,344,390	99.0%	51,882	6,396,272	99.8%
2016	6,329,284	6,248,998	98.7%	67,828	6,316,826	99.8%

CITY OF SEABROOK, TEXAS *Table 10*

RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(dollars in thousands, except per capita)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Primary Government:										
Governmental Activities:										
General obligation bonds	$ 13,943,981	$ 14,726,094	$ 11,803,022	$ 13,715,316	$ 15,199,828	$ 16,197,805	$ 17,593,645	$ 18,959,485	$ 20,265,325	$ 21,394,753
Certificates of obligation	12,334,691	13,487,541	3,297,441	2,991,406	3,073,155	3,610,396	540,000	600,000	655,000	705,000
Revenue bonds	-	-	-	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-	-	-	-
Leases	156,196	207,830	-	-	-	-	-	-	-	-
SBITAs	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	26,434,868	28,421,465	15,100,463	16,706,722	18,272,983	19,808,201	18,133,645	19,559,485	20,920,325	22,099,753
Business-type Activities:										
General obligation bonds	$ 1,351,227	$ 150,000	$ 300,000	$ 445,000	$ 585,000	$ 725,000	$ 1,614,440	$ 1,785,128	$ 1,955,815	$ 1,145,000
Certificates of obligation	11,865,309	13,708,754	14,194,503	14,666,719	15,133,937	15,591,155	7,680,000	8,005,000	8,320,000	2,500,000
Revenue bonds	821,000	1,046,000	1,260,000	1,465,000	1,665,000	1,856,000	2,039,000	2,209,000	2,377,000	2,653,000
Notes payable	2,897,322	3,075,499	3,248,234	3,415,694	3,490,110	3,562,254	3,632,195	3,700,000	-	-
Leases	-	-	-	-	-	-	-	-	-	-
SBITAs	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities	16,934,858	17,980,253	19,002,737	19,992,413	20,874,047	21,734,409	14,965,635	15,699,128	12,652,815	6,298,000
Total Primary Government	$ 43,369,726	$ 46,401,718	$ 34,103,200	$ 36,699,135	$ 39,147,030	$ 41,542,610	$ 33,099,280	$ 35,258,613	$ 33,573,140	$ 28,397,753
Personal Income		$ 809,281,658	$ 826,032,402	$ 822,105,864	$ 803,229,960	$ 797,085,120	$ 796,559,396	$ 740,316,290	$ 725,800,284	$ 557,459,388
Debt as a Percentage of Personal Income	#DIV/0!	5.73%	4.13%	4.46%	4.87%	5.21%	4.16%	4.76%	4.63%	5.09%
Population		15,118	15,118	15,112	15,036	14,931	14,826	14,554	14,287	13,716
Debt Per Capita	#DIV/0!	$ 3,069	$ 2,256	$ 2,428	$ 2,604	$ 2,782	$ 2,233	$ 2,423	$ 2,350	$ 2,070

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CITY OF SEABROOK, TEXAS *Table 11*

RATIO OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

(dollars in thousands, except per capita)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net Taxable Assessed Value All property	$ -	$ 1,872,551,911	$ 1,732,167,887	$ 1,572,772,998	$ 1,493,014,505	$ 1,409,188,157	$ 1,286,117,256	$ 1,232,626,774	$ 1,141,359,375	$ 1,044,315,358
Net bonded debt										
Gross bonded debt	$ 39,495,208	$ 42,072,389	$ 29,594,966	$ 31,818,441	$ 33,991,920	$ 36,124,356	$ 27,428,085	$ 29,349,613	$ 20,920,325	$ 25,744,753
Less debt service funds	(1,375,033)	(2,220,721)	(2,120,763)	(1,991,653)	(1,943,158)	(1,913,432)	(1,795,563)	(1,785,719)	(1,783,732)	(1,796,375)
Total net bonded debt	$ 38,120,175	$ 39,851,668	$ 27,474,203	$ 29,826,788	$ 32,048,762	$ 34,210,924	$ 25,632,522	$ 27,563,894	$ 19,136,593	$ 23,948,378
Personal Income	$ -	$ 809,281,658	$ 826,032,402	$ 822,105,864	$ 803,229,960	$ 797,085,120	$ 796,559,396	$ 740,316,290	$ 725,800,284	$ 557,459,388
Ratio of net bonded debt to assessed value	#DIV/0!	2.13%	1.59%	1.90%	2.15%	2.43%	1.99%	2.24%	1.68%	2.29%
Population	-	15,118	15,118	15,112	15,036	14,931	14,826	14,554	14,287	13,716
Net bonded debt per capita	#DIV/0!	$ 2,636	$ 1,817	$ 1,974	$ 2,131	$ 2,291	$ 1,729	$ 1,894	$ 1,339	$ 1,746

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CITY OF SEABROOK, TEXAS *Table 12*

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2025 and 2024

	Debt Outstanding	Estimated Percentage Applicable [1]	Amount Applicable to City
Government Unit:			
Clear Creek Independent School District			$ -
Harris County [2]			-
Harris County Flood Control District			-
Port of Houston Authority			-
Harris County Municipal Utility District 373			-
Subtotal Overlapping Debt			-
City of Seabrook direct debt	26,434,868	100.00%	26,434,868
Total Direct and Overlapping Debt			$ 26,434,868

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

[1] 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.

[2] 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.

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CITY OF SEABROOK, TEXAS *Table 13*

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Gross Revenues [1]	$ 13,096,979	$ 12,886,894	$ 12,713,321	$ 11,229,146	$ 9,906,394	$ 9,038,010	$ 8,472,410	$ 8,715,355	$ 8,260,336	$ 7,133,106
Operating Expenses [2]	8,992,816	9,150,393	7,916,986	6,785,238	6,763,194	5,546,860	5,472,137	5,084,986	4,897,551	4,512,995
Net Revenues Available	$ 4,104,163	$ 3,736,501	$ 4,796,335	$ 4,443,908	$ 3,143,200	$ 3,491,150	$ 3,000,273	$ 3,630,369	$ 3,362,785	$ 2,620,111
Debt Service Requirements [3]										
Principal	$ 225,000	$ 214,000	$ 205,000	$ 200,000	$ 191,000	$ 183,000	$ 170,000	$ 168,000	$ 276,000	$ 265,000
Interest	43,607	52,902	61,810	70,495	78,793	86,746	94,130	101,430	112,192	123,933
Total	$ 268,607	$ 266,902	$ 266,810	$ 270,495	$ 269,793	$ 269,746	$ 264,130	$ 269,430	$ 388,192	$ 388,933
Coverage	15.28	14.00	17.98	16.43	11.65	12.94	11.36	13.47	8.66	6.74

[1] Total revenues including interest, excluding intergovernmental revenue

[2] Total operating expenses less depreciation and interest expense

[3] Includes revenue bonds only

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CITY OF SEABROOK, TEXAS *Table 14*

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income	(3) Per Capita Personal Income	(4) Median Age	(5) School Enrollment	(6) Unemployment Rate
2016	13,716	$557,459,388	$40,643	36.80	1,778	5.5%
2017	14,287	725,800,284	50,801	39.80	1,754	3.1%
2018	14,554	740,316,290	50,867	39.80	1,674	4.2%
2019	14,826	796,599,396	53,730	37.20	1,681	2.5%
2020	14,931	797,085,120	53,385	37.60	1,574	1.0%
2021	15,036	803,229,960	53,420	37.70	1,742	3.4%
2022	15,112	822,105,864	54,401	34.70	1,607	4.7%
2023	15,118	826,032,402	54,639	34.80	1,536	2.9%
2024	15,118	809,281,658	53,531	34.80	1,420	4.1%
2025			#DIV/0!			

Sources:

(1) City records and Sperlings Best Places

(2) Personal income information is a total for the year

(3) Sperlings Best Places

(4) Sperlings Best Places

(5) Clear Creek Independent School District

(6) Tracer and Sperlings Best Places

Draft 7-21-26

CITY OF SEABROOK, TEXAS *Table 15*

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	Fiscal Year 2025		Fiscal Year 2016	
Employer	Ranking	Number of Employees	Ranking	Number of Employees
	1			
	2			
	3			
	4			
	5			
	6			
	7			
	8			
	9			
	10			

Source: Bay Area Economic Partnership, City Records

Draft 7-21-26

CITY OF SEABROOK, TEXAS *Table 16*

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Governmental Government:										
City manager		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
Marketing		1.00	1.00	1.00	1.00	1.80	0.80	0.80	0.80	1.00
Human resources		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing		1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Finance		3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50	2.50
Administrative Assistants		0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
GIS		2.00	2.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00
Information technology		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Streets and drainage		9.43	9.43	9.43	9.43	9.38	8.38	8.38	8.72	8.38
Community development		5.30	5.30	5.30	5.30	5.30	5.30	6.00	6.00	5.00
Municipal court		5.00	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.50
Subtotal	0.00	33.73	33.73	33.73	33.73	34.48	31.48	29.68	30.02	28.88
Public Safety:										
Police		35.25	35.25	35.25	35.25	33.25	33.75	32.50	33.00	37.00
Emergency management		2.00	2.00	2.00	2.00	2.00	1.50	1.00	1.00	1.00
Animal control		3.00	3.00	3.00	3.00	2.70	2.70	2.70	2.20	1.68
Commercial vehicle enforcement		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Crime district		5.25	5.25	5.25	5.25	5.25	5.25	5.50	5.00	5.00
Emergency Medical Services		7.42	7.42	7.00	7.00	7.00	0.00	0.00	0.00	0.00
Subtotal	0.00	55.92	55.92	55.50	55.50	53.20	46.20	44.70	44.20	44.68
Enterprise Operations:										
Water		7.53	7.53	7.53	7.53	7.48	7.48	7.48	7.81	7.48
Sewer		4.91	4.91	4.91	4.91	4.86	4.86	4.86	5.19	4.86
Billing		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Subtotal	0.00	15.44	15.44	15.44	15.44	15.34	15.34	15.34	16.00	15.34
Parks and Recreation		9.65	9.65	9.65	9.65	8.60	8.60	7.60	7.91	7.91
Hotel Tax		2.00	2.00	1.00	1.00	1.20	1.20	1.20	1.20	1.00
Economic Development		1.70	1.70	1.70	1.70	1.70	1.70	2.00	2.00	2.00
Total	0.00	118.44	118.44	117.02	117.02	114.52	104.52	100.52	101.33	99.81

Source: Economic development department

CITY OF SEABROOK, TEXAS *Table 17*

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Police										
Arrests		514	397	405	589	644	662	839	1,580	1,120
Accident reports		222	237	275	232	230	271	259	648	241
Citations		2,477	2,574	2,280	2,594	3,361	5,365	2,130	5,315	5,871
Offense reports		1,320	843	950	1,148	1,119	870	707	848	823
Calls for service		20,594	18,566	11,878	10,770	12,132	12,132	12,772	6,589	13,170
Fire										
Emergency responses		716	712	588	875	599	490	459	410	386
Fire incidents		35	25	24	34	25	27	20	30	20
Total calls for service		1,047	975	770	909	749	666	663	621	555
Average response time		5:41	3:34	2:48	4:41	4:19	4:13	4:57	4:54	5:00
EMS										
Emergency responses		1,553	1,362	1,215	1,208	905	-	-	-	-
Transports		885	760	650	620	25	-	-	-	-
No transports		668	602	565	588	749	-	-	-	-
Average response time		5:06	4:54	3:55	4:35	4:37	N/A	N/A	N/A	N/A
Water										
New accounts		286	282	368	384	378	371	252	359	362
Average daily consumption (thousands of gallons)		1,612	1,593	1,715	1,622	1,768	1,625	1,802	1,708	1,602
Total consumption		461,029	461,029	587,125	592,046	442,981	593,675	658,942	623,545	618,735
Peak daily consumption (thousands of gallons)		3,370	2,836	2,643	2,527	2,677	2,454	2,296	2,881	2,989
Sewer										
Average daily treatment (thousands of gallons)		857	1,109	1,160	1,290	1,315	1,431	1,262	1,300	1,220
Total treatment		312,763	404,827	417,612	459,240	481,723	522,331	458,634	475,586	444,910
Peak daily treatment (thousands of gallons)		5,191	5,729	4,450	7,060	7,055	7,730	5,192	8,127	5,310

Source: Various City departments

CITY OF SEABROOK, TEXAS *Table 18*

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Police:										
Stations		1	1	1	1	1	1	1	1	1
Patrols		26	26	26	26	26	26	26	17	17
Fire stations		1	1	1	1	1	1	1	1	1
Other public works:										
Streets (miles - centerlines)		44.3	44.3	44.1	43.3	43.3	43.3	43.0	43.0	42.6
Streetlights		1,053	1,053	1,053	1,053	1,053	1,053	1,050	1,048	1,048
Parks & Recreation:										
Parks		19	19	19	19	19	19	19	19	19
Parks acreage		232	232	232	232	232	232	232	232	232
Baseball/softball diamonds		3	3	3	3	3	3	3	3	3
Swimming pools		2	2	2	2	2	2	2	2	2
Community centers		1	1	1	2	2	2	2	2	2
Water:										
Water mains (miles)		58.3	58.3	58.1	57.3	57.3	57.3	57.3	56.8	56.4
Fire hydrants		570	570	525	516	516	516	514	510	505
Storage capacity (millions of gallons)		2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Sewer:										
Sanitary sewers (miles)		56.5	56.5	56.5	56.5	56.5	56.5	56.5	56.5	56.5
Storm sewers (miles)		24.4	24.4	24.4	23.6	23.6	23.6	23.4	23.4	23.2
Open ditch/creek/canal drainage (miles)		20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
Treatment capacity (millions of gallons)		2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5

Source: Various City departments

Draft 7-21-26

SEABROOK

Agenda Briefing

Date of Meeting: August 4, 2026

Responsible Department: Community Development

Presenter: Melanie Deemer, At-Large Position 5, Guy Rodgers, At-Large Position 1

Briefing Prepared By:

Strategic Focus Area:

General Information:

Consider and take all appropriate action on a request for approval of a Preliminary Planned Unit Development (Preliminary PUD) to create a Local Support Multi-Tenant Distribution Center, consisting of an approximately 464,400 square foot warehouse and an approximately 205,200 square foot warehouse.

Executive Summary / Background:

Constellation Realty Partners has submitted a Preliminary Planned Unit Development (PUD) application for approximately 59.65 acres of vacant land located between Red Bluff Road and the proposed Port Houston roadway, commonly referred to as the Lazzari Tract. The property is currently zoned C-1 (Light Commercial), C-2 (Medium Commercial), and LI (Light Industrial).

The proposed Preliminary PUD would facilitate the development of a distribution center consisting of two warehouse buildings totaling approximately 669,600 square feet. Building A is proposed at approximately 464,400 square feet, and Building B at approximately 205,200 square feet, with both structures limited to a maximum height of 50 feet.

Site access would be provided through a single driveway connection to the proposed Port Houston roadway. No public vehicular access is proposed from Red Bluff Road, except for emergency vehicles. According to the applicant, the project is consistent with the City's Comprehensive Plan by supporting industrial development in an area designated for such uses while expanding the local tax base and generating additional revenue for the city.

The Preliminary PUD establishes development standards governing site layout, landscaping, signage, parking, drainage, utilities, and trucking operations. Water service

would be provided by the City of Seabrook, and the development would include construction of an off-site sanitary sewer force main extension to serve the property.

If approved, the applicant anticipates a 4 to 6-month design phase, followed by an estimated 18 to 24-month construction period.

Funding / Fiscal Information:

Supporting Materials Attached:

1. Staff Presentation
2. Applicant's Presentation
3. Preliminary PUD Draft

Prior Action / Review by Council, Boards, Commissions:

The Planning and Zoning Commission considered the requested Preliminary Planned Unit Development (Preliminary PUD) at its June 18, 2026, meeting. Following discussion and deliberation, the Commission voted unanimously to recommend approval of the Preliminary PUD, subject to the following amendments and considerations:

- ·Incorporate applicable safety and material handling regulations from the City's Light Industrial (LI) zoning district.
- ·Address construction-related impacts and management measures along Red Bluff Road.
- ·Incorporate applicable Class A building material requirements and design standards consistent with other approved Planned Unit Developments within the City.
- ·Evaluate the proposed landscape berm to determine whether additional height is appropriate and identify the factors that establish the final berm height.
- ·Include provisions requiring the replacement of dead or failing landscape materials to ensure the long-term viability of the landscaping.
- ·Ensure the proposed site lighting complies with all applicable City lighting standards and regulations.

On July 21, 2026, the City Council conducted and presided over a public hearing to receive public input regarding a request for approval of a Preliminary Planned Unit

Development (PUD) for the development of a Local Support Multi-Tenant Distribution Center consisting of an approximately 464,400-square-foot warehouse and an approximately 205,200-square-foot warehouse.

Deputy City Manager Sean Landis presented an overview of the proposed Preliminary PUD, including the project location, development concept, and the two-phase Planned Unit Development approval process consisting of preliminary and final plan approval. He advised the Council that the Planning and Zoning Commission had recommended approval of the Preliminary PUD with amendments and that those amendments would be incorporated into the PUD document.

J.W. Fields, representing Constellation Real Estate Partners, presented the proposed development, discussed the project details, and responded to questions from the City Council. The City Council then received public comments during the public hearing. After all interested parties had been given an opportunity to speak, the Mayor closed the public hearing.

Following the public hearing, the City Council moved consideration of the Preliminary Planned Unit Development request under New Business. A motion was made by Council member Sanford, At-Large Position 6, to approve the Preliminary Planned Unit Development. The motion did not receive a second and, therefore, died for lack of a second. As a result, no action was taken by the City Council on the request at that meeting.

Staff Recommendation:

All requests must be submitted to the City Secretary's Office no later than 12:00 p.m. on the Monday, one week prior to the regular Tuesday Council Meeting. All required attachments are to be submitted with the request. Incomplete items cannot be placed on the agenda.

SEABROOK

JULY 21, 2026

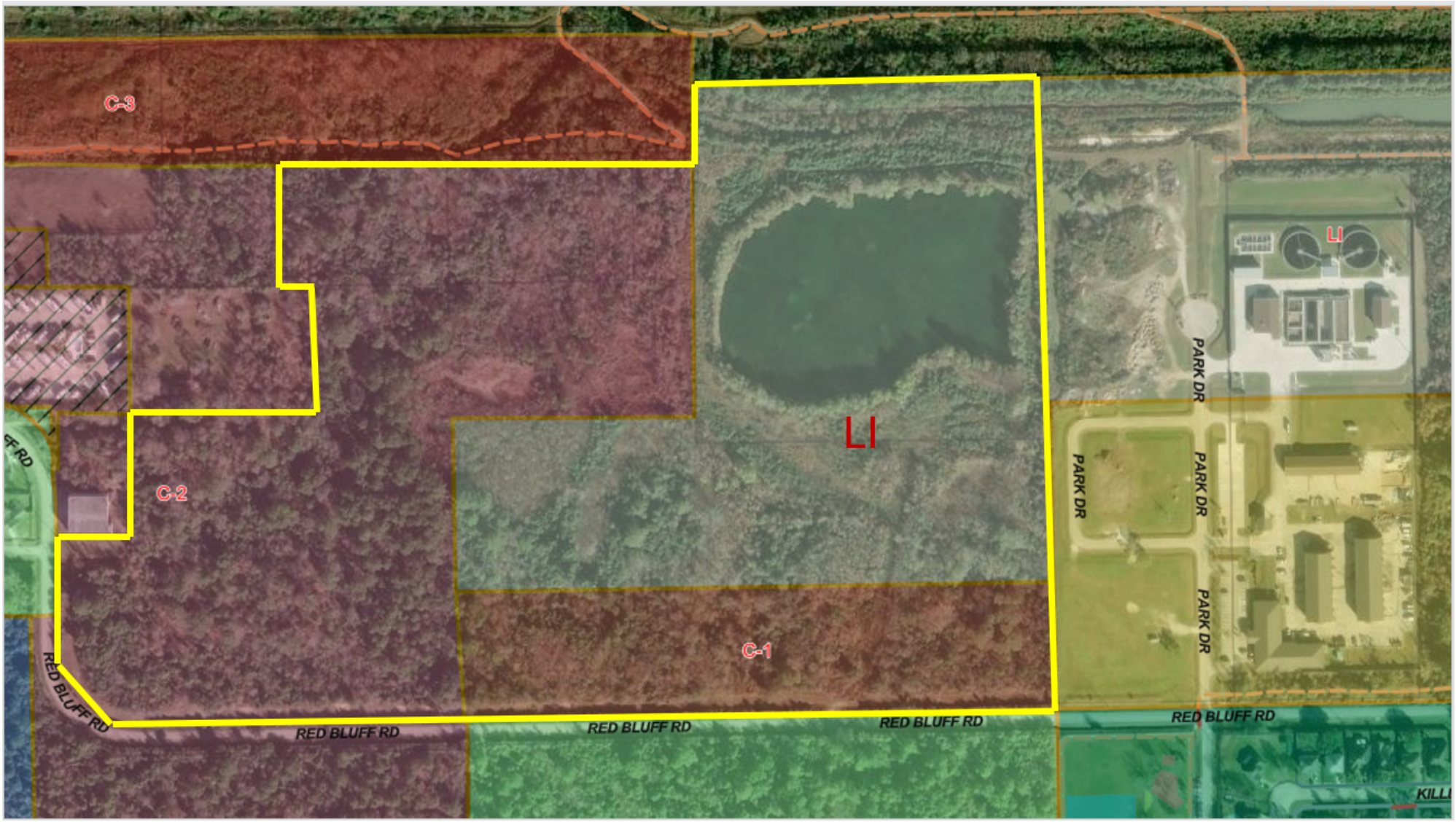
City Council Meeting

Constellation Realty Partners has submitted a Preliminary Planned Unit Development (PUD) application for approximately 59.65 acres of vacant land located between Red Bluff Road and the proposed Port Houston roadway, commonly referred to as the Lazzari Tract. The property is currently zoned C-1 (Light Commercial), C-2 (Medium Commercial), and LI (Light Industrial).

The proposed Preliminary PUD would facilitate the development of a distribution center consisting of two warehouse buildings totaling approximately 697,327 square feet. Building A is proposed at 491,391 square feet, and Building B at 205,936 square feet, with both structures limited to a maximum height of 50 feet.

The Preliminary PUD establishes development standards governing site layout, landscaping, signage, parking, drainage, utilities, and trucking operations. Water service would be provided by the City of Seabrook, and the development would include construction of an offsite sanitary sewer force main extension to serve the property.

If approved, the applicant anticipates a 4 to 6-month design phase, followed by an estimated 18 to 24-month construction period.


C-3
LI
C-2
LI
C-1
PARK DR
PARK DR
PARK DR
PARK DR
RED BLUFF RD
RED BLUFF RD
RED BLUFF RD
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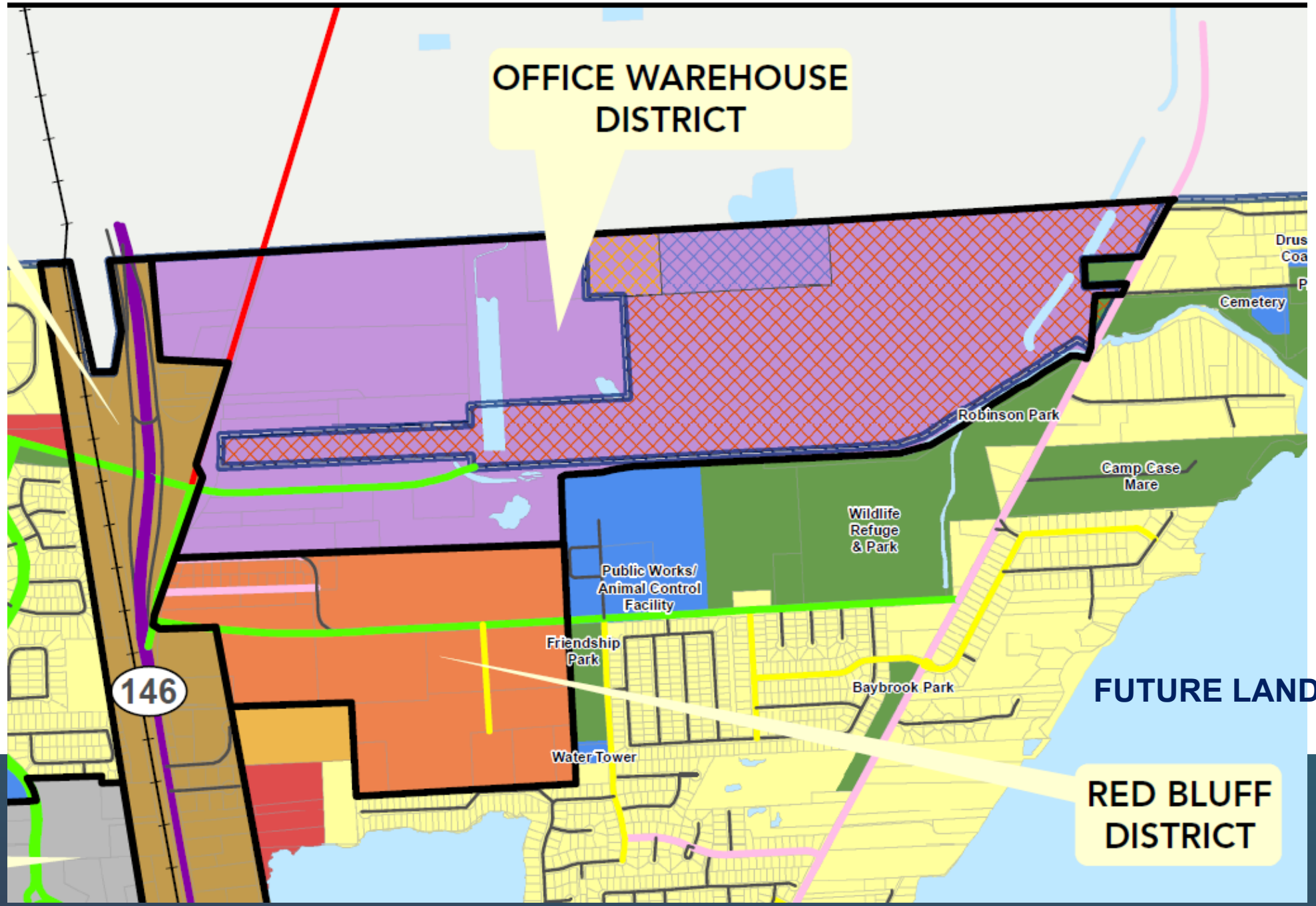
RED BLUFF RD



FUTURE LAND USE MAP

Office Warehouse District

INTENT:

- *Creation of an area to facilitate and promote office and warehouse development*

CHARACTER:

- *Establish a branded office warehouse district with unique design requirements*
- *Office and warehouse uses compatible with the port-related facilities*
- *Establish special requirements to screen (noise, light, visual) office warehouse and industrial support uses from the residential uses*
- *Provide adequate transportation facilities and utilities*

Red Bluff District

INTENT:

- *Buffer and support adjacent residential areas from anticipated office warehouse development in the northern portion of the City with general commercial and neighborhood commercial uses*
- *Facilitate a variety of appropriate commercial and residential uses*

CHARACTER:

- *Provide adequate transportation facilities and utilities to support the uses that develop*
- *Promote retail and commercial businesses along the SH 146 Corridor and more neighborhood-scale commercial to the east along Red Bluff Road*
- *Preserve the existing single-family residential area while promoting low and medium density residential opportunities in future developments*
- *Prioritize the conservation of environmental areas that are critical to wildlife and wetland protection*
- *Provide safe pedestrian connectivity within the district and between the adjacent districts*

A Planned Unit Development (PUD) is a land use design incorporating the concepts of density transfer and common open space. The PUD designation serves as an "overlay zone." In this capacity, the designation applies a new and different set of developmental guidelines to the base zoning district in which the parcel or property is located.

- PUD designation may be applied to property located within any zoning district within the City.
- PUD projects may cross two or more zoning districts.
- Not less than 20 percent of the land shall be reserved for "common open space.
- Mixed use projects involving both residential and commercial land use activities shall be permitted in any zoning district.
- The PUD serves as a Master Plan.
- The Final PUD Plan is Adopted by Ordinance.

Required Submissions:

Preliminary PUD Plan: The Planning and Zoning Commission and City Council shall hold a public hearing on an application for a Preliminary PUD designation.

Final PUD Plan: The Planning and Zoning Commission and City Council shall hold a public hearing on an application for a Final PUD designation. Prior to the approval of such designation, the landowner shall submit a final plan.

The Planning and Zoning Commission considered the requested Preliminary Planned Unit Development (Preliminary PUD) at its June 18, 2026, meeting. Following discussion and deliberation, the Commission voted unanimously to recommend approval of the Preliminary PUD, subject to the following amendments and considerations:

- Incorporate applicable safety and material handling regulations from the City's Light Industrial (LI) zoning district.
- Address construction-related impacts and management measures along Red Bluff Road.
- Incorporate applicable Class A building material requirements and design standards consistent with other approved Planned Unit Developments within the City.
- Evaluate the proposed landscape berm to determine whether additional height is appropriate and identify the factors that establish the final berm height.
- Include provisions requiring the replacement of dead or failing landscape materials to ensure the long-term viability of the landscaping.
- Ensure the proposed site lighting complies with all applicable City lighting standards and regulations.

Questions?

Request for Rezone to Planned United Development ("PUD")

July 21, 2026

Presentation to City of Seabrook, TX

Overview

Company Background

- Constellation Real Estate Partners ("Constellation") is a Texas-based real estate development firm dedicated to building high-quality, Class-A industrial buildings.
- Since its inception in 2021, Constellation has closed on nine projects in the Houston area totaling over 3.4MM SF.

Project Background

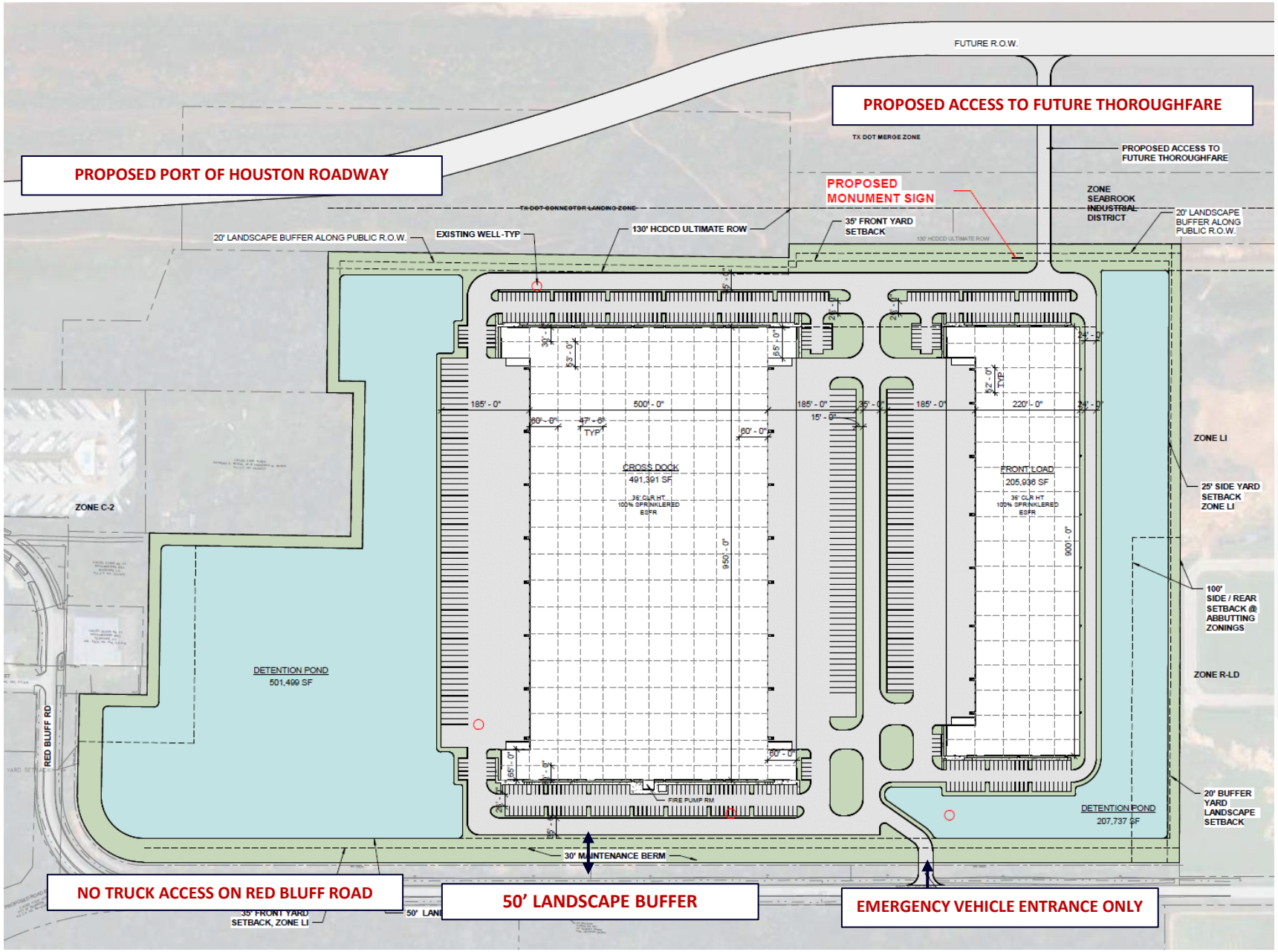
- Constellation is under contract to purchase 59.65-acres of vacant land in Seabrook, TX located between Red Bluff Road to the south and a new private Port of Houston road to the north.
- The subject site currently has mixed zoning including Light Industrial, Medium Commercial, and Light Commercial.
- Constellation is seeking a rezone to a Planned Unit Development ("PUD") to develop a two-building industrial project totaling 697,327 SF.
- The project is estimated to provide $1.73MM in annual tax revenue, in addition to creating additional jobs for Seabrook residents.

constellation
real estate partners

Site Location

constellation
real estate partners

Proposed Site Plan



Justification and Considerations

Justification

- The property is already partially zoned for industrial use.
- The site is best suited for industrial use given its proximity to the Bayport Container Terminal and the new private Port of Houston road being constructed north of the site.

City of Seabrook Considerations

- The project is being designed with the surrounding neighborhoods in mind, including:
  - Developing Class-A buildings with glass and high-quality finishes;
  - Prohibiting all truck traffic along Red Bluff Road; and
  - Providing a 50-foot, manicured landscape buffer to the south and locating detention ponds to the east and west to provide meaningful screening, separation, and transition between the project and residential areas.

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Building Renderings

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Building Renderings

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Landscape Buffer Rendering on Red Bluff Rd.

Photos of Previous Constellation Projects

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Additional Tax Revenue

The project is estimated to provide $1.73MM in annual tax revenue, in addition to creating additional jobs for Seabrook residents.

Annual Tax Estimate Calculations

- The average taxable value of the two neighboring industrial buildings is $108/SF.
- Based on this valuation, the project will have an estimated taxable value of $75.4M.
- At the current tax rate of 2.30%, the development will provide $1.73MM in total annual tax revenue inclusive of $343K to the City of Seabrook per year.

#	Address	2025 Taxable Value	Building SF	Taxable Value PSF
1	5801 OLD HWY 146	$25,759,656	243,360	$105.85
2	5803 OLD HWY 146	$51,749,775	468,294	$110.51
Average		**$38,754,716**	**355,827**	**$108.18**

Taxable Value		
Anticipated Building SF Developed		697,327
Comps Average Taxable Value PSF		$108.18
Estimated Taxable Value		**$75,436,835**

Taxing Entity	2025 Tax Rate	Taxes Collected
CITY OF SEABROOK	***0.4550%***	***$343,238***
CLEAR CREEK ISD	0.9690%	$730,983
HARRIS COUNTY	0.6241%	$470,801
HARRIS CO FLOOD CNTRL	0.0497%	$37,492
PORT OF HOUSTON AUTHY	0.0059%	$4,451
HARRIS CO HOSP DIST	0.1876%	$141,520
HARRIS CO EDUC DEPT	0.0048%	$3,621
Total	**2.2961%**	**$1,732,105**

constellation
real estate partners

Ordinance 2025-05

Exhibit B

Local Support Multi-Tenant Distribution Center

Amended Planned Unit Development

Prepared for:

Constellation Realty Partners

Prepared by:

Langan Engineering and Environmental Services

Contents

I. Introduction

II. Project Description

a. Site Analysis

b. Compliance with Comprehensive Plan

c. Justification

d. Industrial Development

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a. Proposed Zoning

b. Land Use Table

IV. Development Regulations

a. Architectural Standards

b. Street and Circulation

c. Permitted Land Uses

d. Setbacks

e. Landscaping

f. Signage

V. Utilities

VI. Development Schedule

VII. Exhibits

I. INTRODUCTION

The proposed distribution center Planned Unit Development (PUD) was prepared on behalf of Constellation Realty Partners, pursuant to Appendix A, Article 4.10, Planned Unit Developments in the Seabrook, TX Code of Ordinances. The purpose of the PUD is to encourage flexibility in the use and development of land in order to promote the most appropriate uses, subject to development standards coordinated with the necessary public services and facilities.

The proposed distribution is located at an unaddressed tract of land located between Red Bluff Road to the south and a new private Port Houston road to the north. The property to the east of the site is owned and occupied by various City of Seabrook facilities. The property to the west of the subject site is owned and occupied by an AT&T facility and short term rental and recreational vehicle resort. Please see Area Location Map (Exhibit A) for further details.

II. PROJECT DESCRIPTION

a. Site Analysis

The site totals approximately 59.65-acres of vacant land located between Red Bluff Road to the south and a new private Port Houston road to the north. The property to the east of the site is owned and occupied by various City of Seabrook facilities. The property to the west of the subject site is owned and occupied by an AT&T facility and short term rental and recreational vehicle resort. The subject site is currently zoned C-1 (Light Commercial), C-2 (Medium Commercial) and LI (Light Industrial). The properties to the east of the subject site are zoned LI and R-LD (Light Industrial and Residential-Low Density). The properties to the north of the subject site are zoned LI and C-3 (Heavy Commercial). The properties to the west of the subject site are zoned C-2 (Medium Commercial). The properties to the south of the subject site are zoned R-2 (Residential-Single Family, Detached Small Lot), though a majority of the property is currently undeveloped. Site access will be provided for the site via a driveway connection to the proposed Port Houston roadway to the north. No access will be provided from Red Bluff Road except for fire department access. The site is comprised of multiple tracts that will be replatted as one.

b. Compliance with Comprehensive Plan

The proposed distribution center is in compliance with the Comprehensive Plan as it addresses development on a site that is best suited for this type of industrial development. Additionally, this development will help achieve its financial goes by providing additional tax revenue from the development.

c. Justification

The intent of the PUD is to encourage high-quality development in the City of Seabrook by providing additional flexibility to take advantage of various site characteristic, constraints, location and land uses. This document establishes various development standards that exceed the minimum requirements for industrial properties.

The PUD will meet or exceed the minimum requirements of the Code of Ordinances through specific design and engineering standards.

III. ZONING

The proposed zoning of the tracts will be an overlay Planned Unit Development allowing for a light industrial use.

IV. DEVELOPMENT REGULATIONS

a. All development standards established by either the approved PUD or Seabrook Code of Ordinances shall be complied with as of the date of approval.

b. Exhibits A-1 through L-2 show proposed designs of the facility as well as site planning for parking, storm water detention and trucking operations.

c. One new driveway from the proposed Port Houston Road shall serve as the only ingress and egress for the facility. No access will be allowed from Red Bluff except for fire department access.

d. Building A will be approximately 464,400 square feet with a maximum height of 50 feet. Building B will be approximately 205,200 square feet with a maximum height of 50 feet. All required setbacks will be maintained.

e. Landscaping shall meet or exceed Seabrook Code of Ordinances.

f. Signage shall meet or exceed the Seabrook Code of Ordinances.

V. UTILITIES

All onsite utilities shall be designed and constructed per Seabrook requirements. Water service will be provided from an existing City of Seabrook waterline located in Red Bluff right-of-way. To service the development with sanitary sewer, an approximately 2,400 linear foot off-site force main extension will be required. Sanitary sewer will be pumped to an existing manhole in Red Bluff right-of-way.

VI. DEVELOPMENT SCHEDULE

It is anticipated that after the entitlement process is completed, there will be a 4-6 month design period followed by a 18-24 month construction period, mainly subject to weather conditions and available construction components.

VIII. EXHIBITS

a. D-1 – Building Rendering – View from Red Bluff Road

b. D-2 – Building Rendering – View from Port Houston Road

c. D-3 – Rendered Site Plan

d. D-4 – Overall Floor Plan

e. D-5 – Rendered Elevations and Building Materials

f. D-6 – Site Setback Plan

g. D-7 – Site Signage Plan

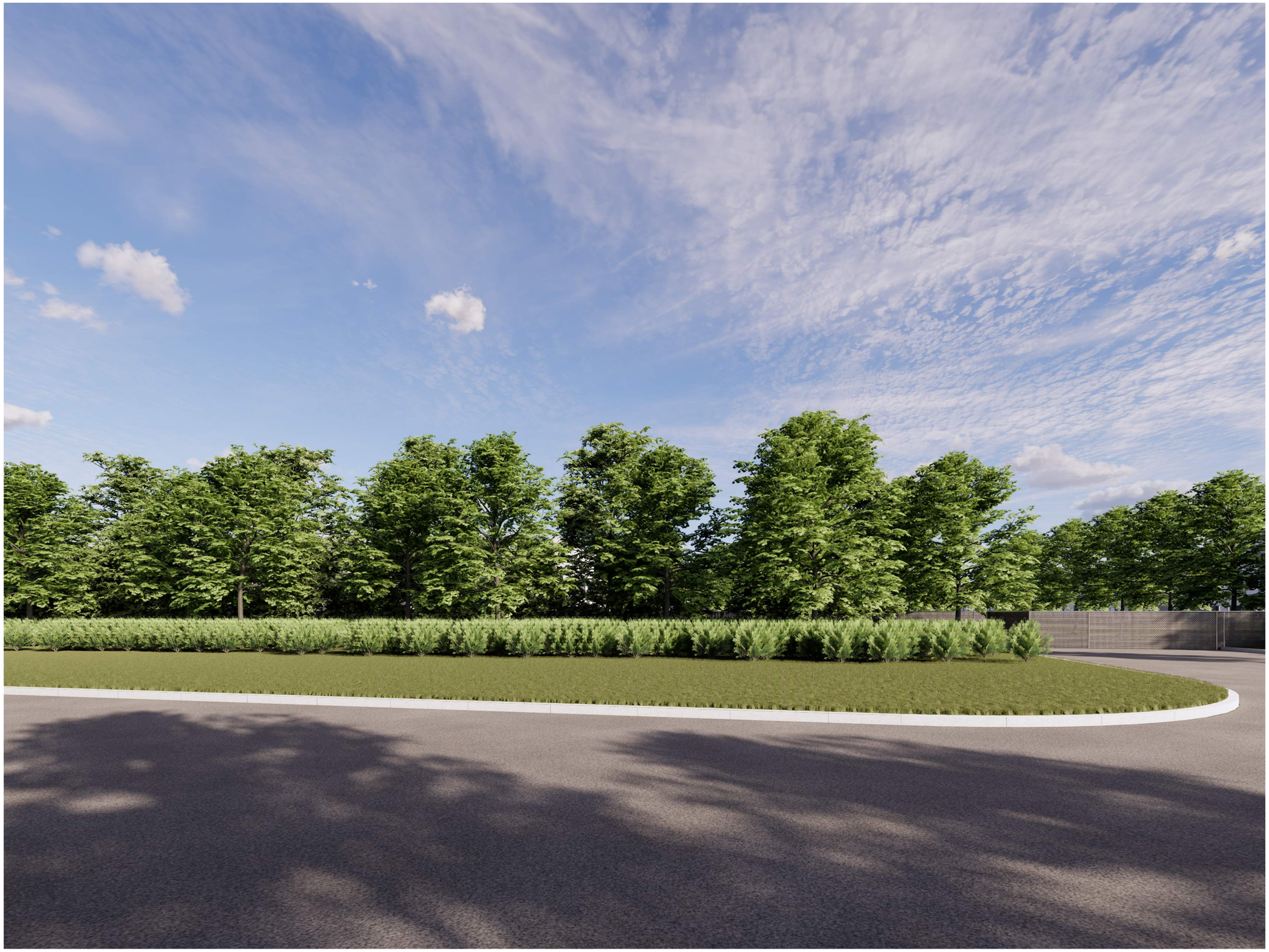
h. D-8 – Area Location Map Aerial

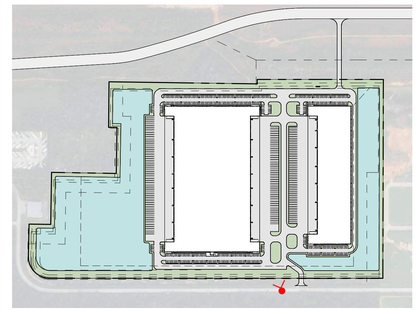
i. D-9 – Aerial Exhibit

j. D-10 – Survey & Legal Description

k. D-11 – Landscape Plan

l. D-12 – Utility Plan





Date	Description	No.
Revisions		

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Houston, TX 77024
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TBPE FIRM REG. #F-13709

Project
SEABROOK
(CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

Drawing Title
VIEW FROM RED BLUFF RD 1

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

BUILDING RENDERING

D-1.1

Project No. 510170101

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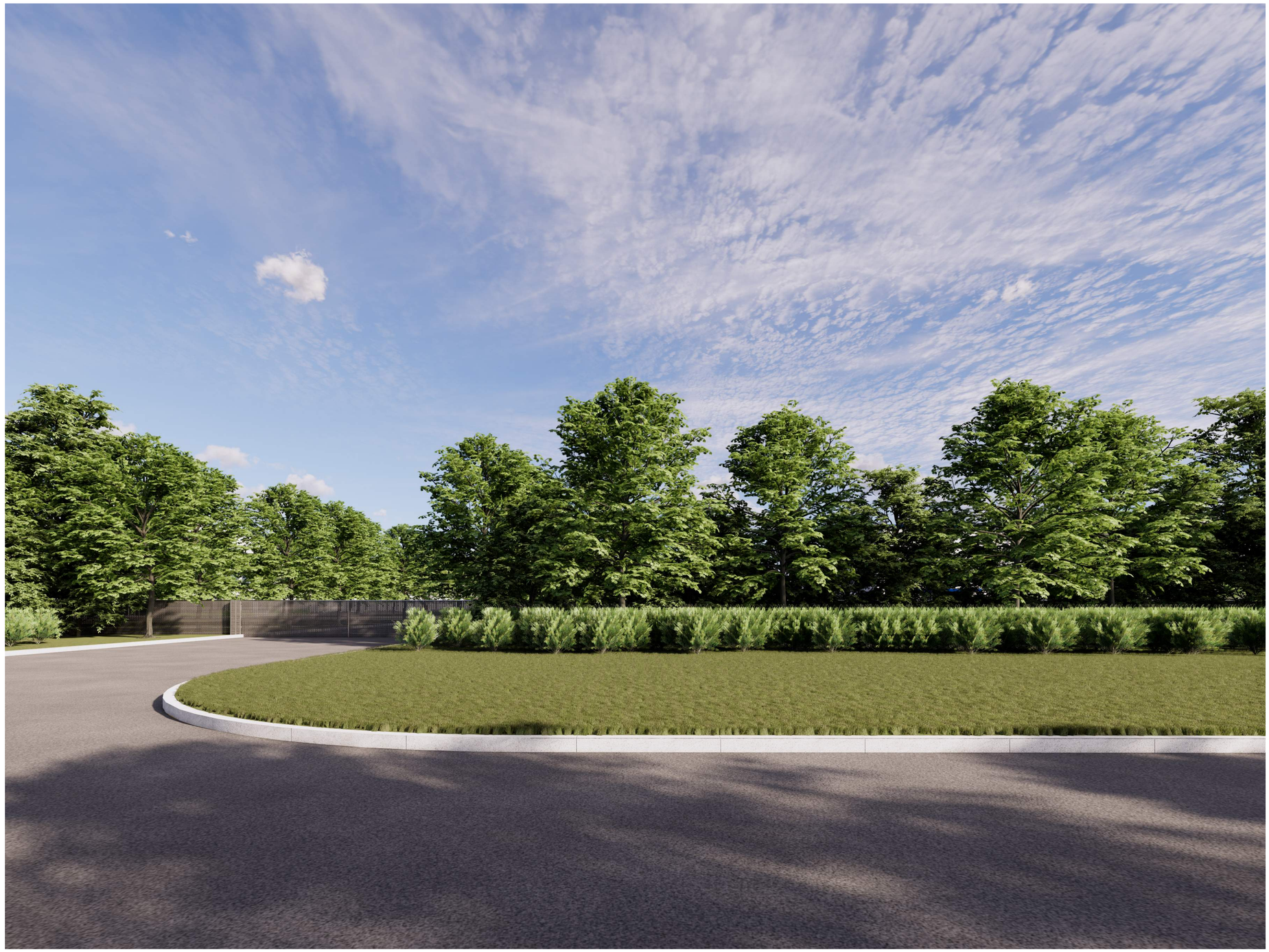

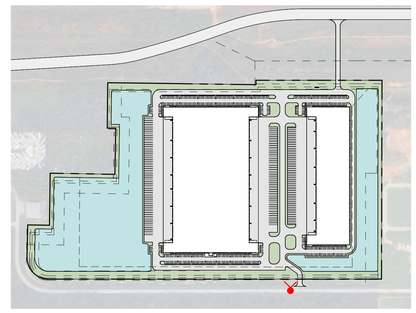

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Project
SEABROOK
(CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

Drawing Title
VIEW FROM RED BLUFF RD 2

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

BUILDING RENDERING

D-1.2

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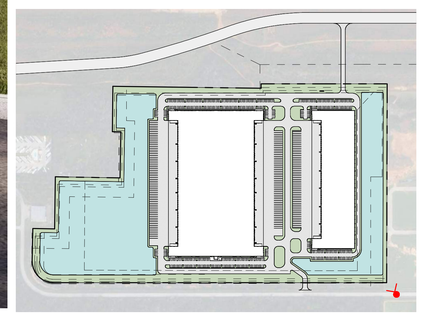

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Project
SEABROOK (CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title
VIEW FROM RED BLUFF RD 3

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

BUILDING RENDERING

D-1.3

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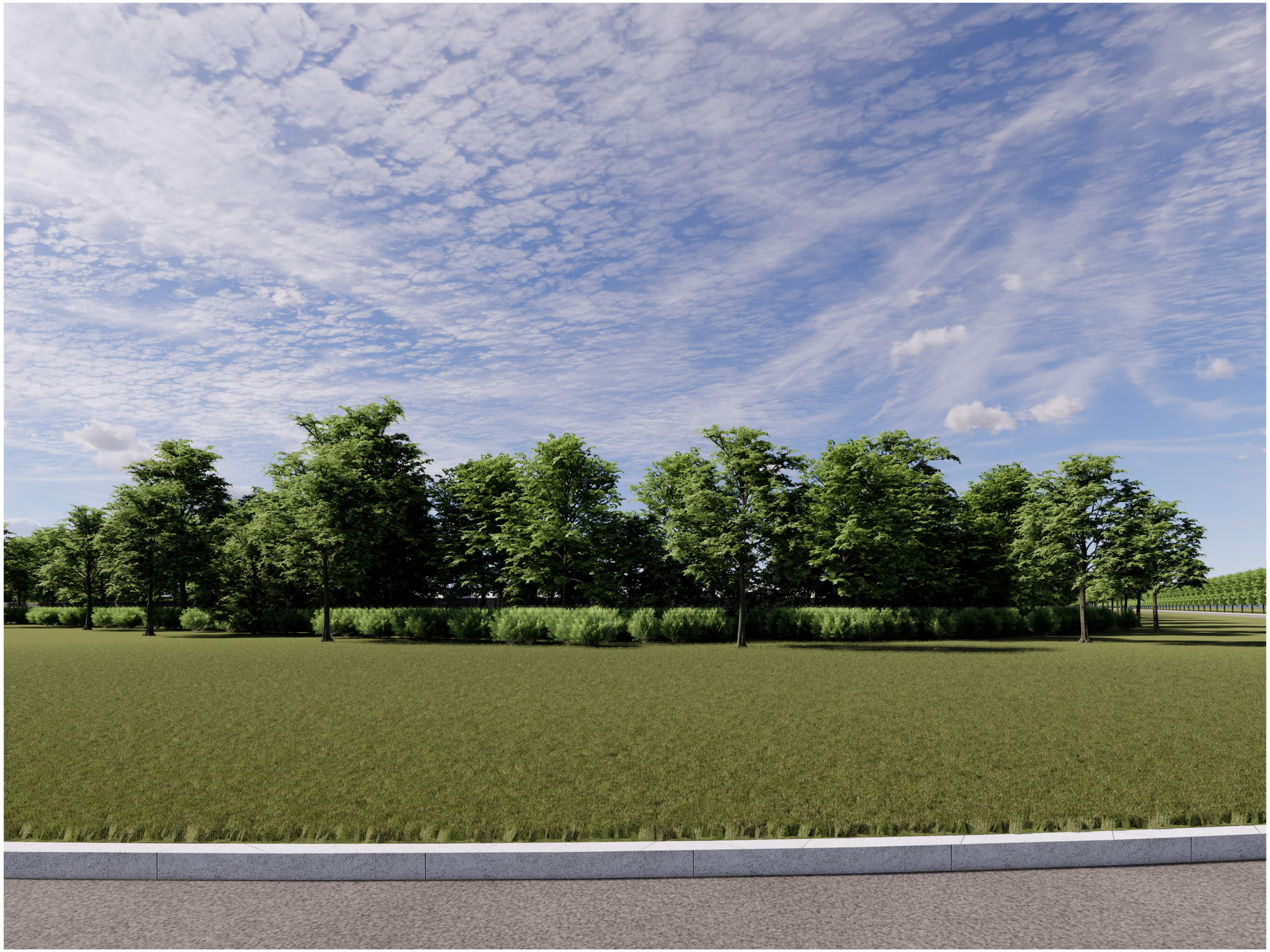

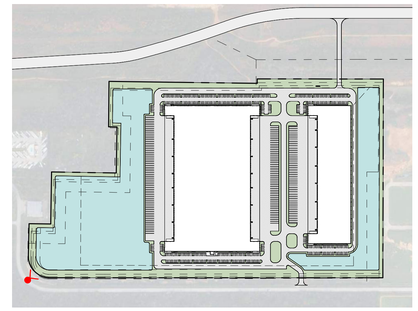

Date	Description	No.
Revisions		

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Project
SEABROOK
(CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

Drawing Title
VIEW FROM RED BLUFF RD 4

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

BUILDING RENDERING

D-1.4

LANGAN
Project No. 510170101

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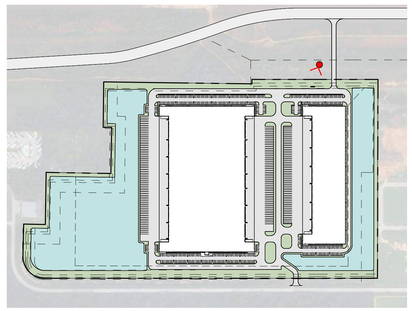

Date	Description	No.
Revisions		

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Project
SEABROOK
(CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title
VIEW FROM NORTH ROAD

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

BUILDING RENDERING

D-2.1

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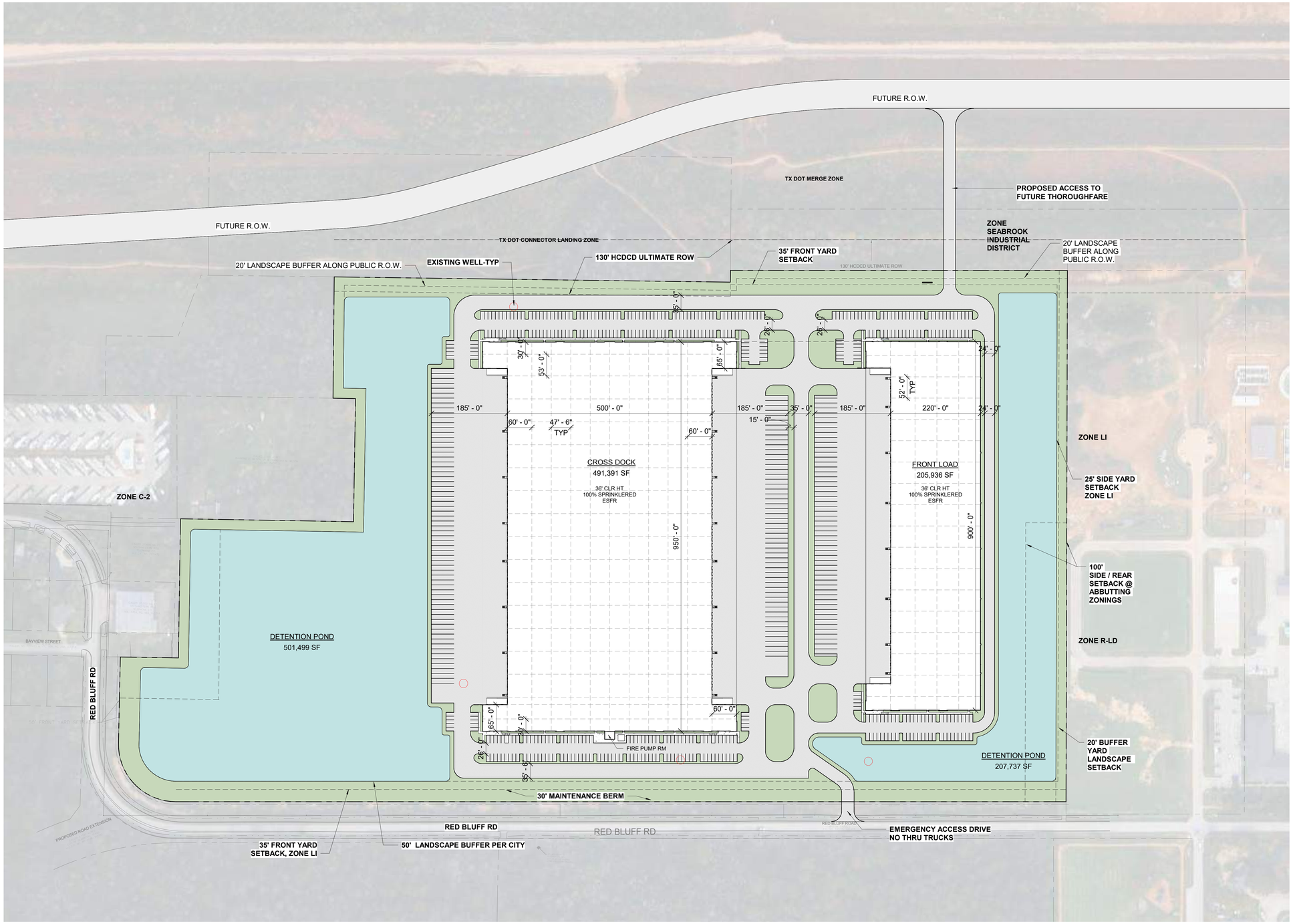

SITE SF

TYPE	AREA	AREA (SF)
SITE AREA	59.43 acres	2,588,666.69 ft²
TOTAL	59.43 acres	2,588,666.69 ft²

BUILDING

TYPE	AREA
CROSS DOCK	491,391 SF
FRONT LOAD	205,936 SF
TOTAL	697,327 SF

SITE COVERAGE

TYPE	AREA
SITE COVERAGE	26.9%

PARKING COUNT

PARKING TYPE	PARKING SPACES
CROSS DOCK SURFACE PARKING	286
CROSS DOCK TRAILER PARKING	117
FRONT LOAD SURFACE PARKING	134
FRONT LOAD TRAILER PARKING	53
TOTAL	590

Office, professional: 1 space per 300 square feet of gross floor area.
Warehouse: 1 space/2 employees on largest shift, plus 1 space/local driver and co. vehicle, plus 1 space/20,000 square feet of gross warehouse floor space.

SITE INFORMATION

TYPE	AREA	AC AREA	% COVERAGE
DETENTION POND	501,499 SF	11.51 acres	27.3%
DETENTION POND	207,737 SF	4.77 acres	
TOTAL DETENTION	709,236 SF	16.28 acres	

0 50 100 200 400

Date	Description	No.

Revisions

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Project: SEABROOK (CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title: PRELIMINARY SITE PLAN

Project No. 510170101
Date 4/23/2026
Drawn By
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RENDERED SITE PLAN

D-3

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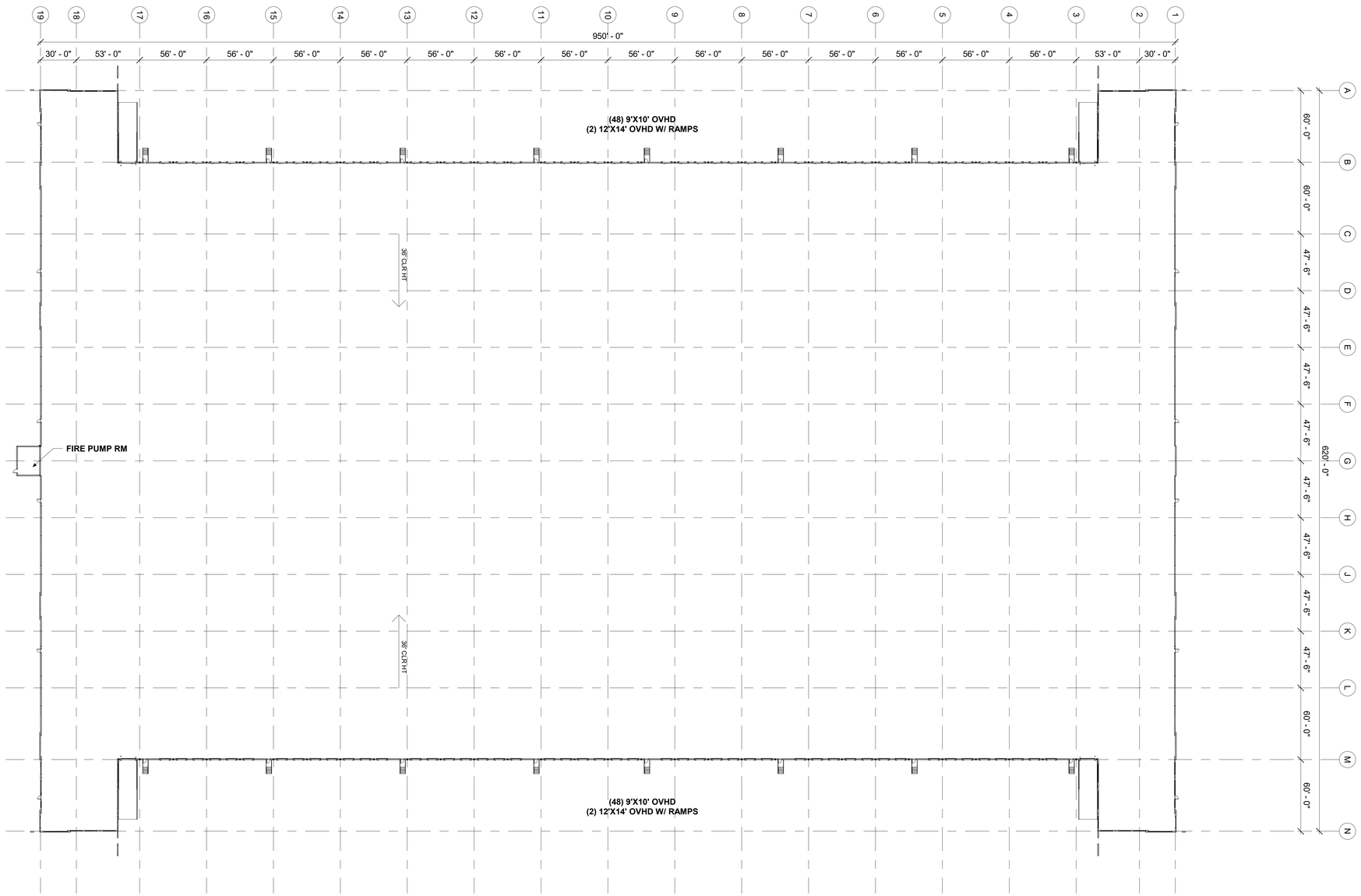

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Date	Description	No.
Revisions		

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Project
SEABROOK
(CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

Drawing No.
OVERALL FLOOR PLAN - CROSS DOCK

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

OVERALL FLOOR PLAN

D-4.1

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Project No. 510170101

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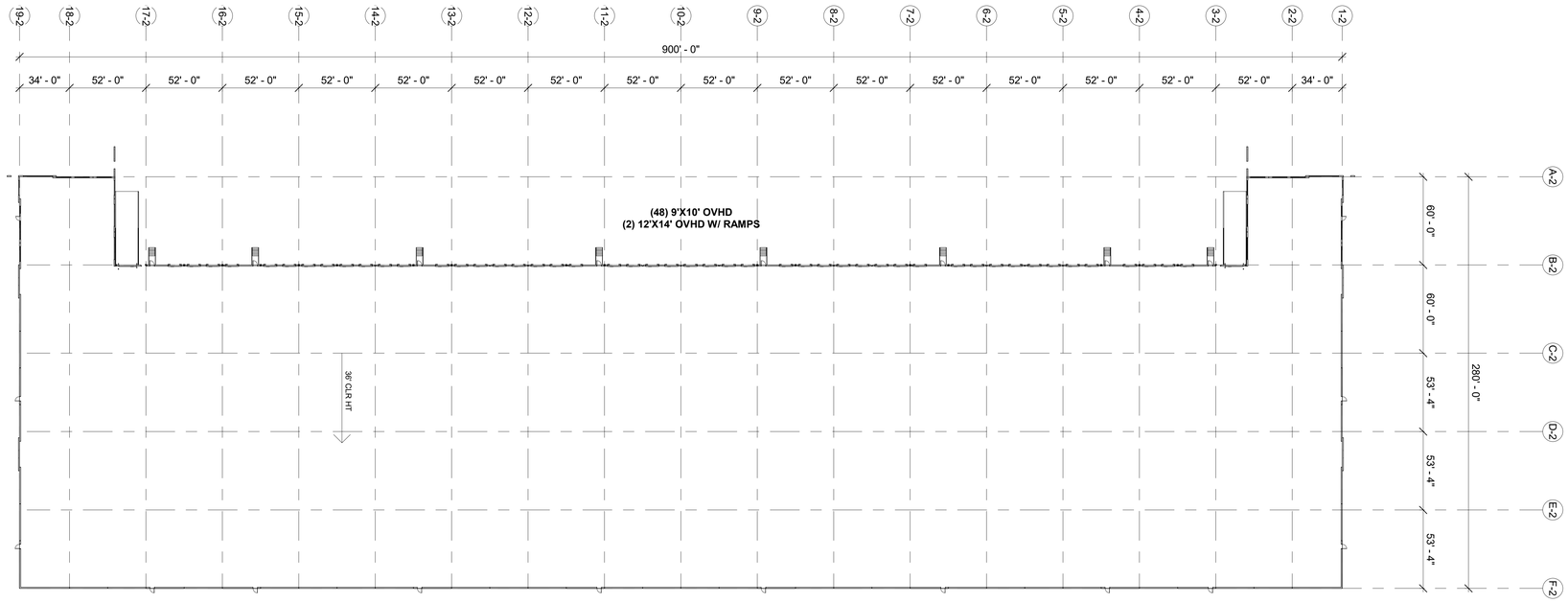

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Date	Description	No.

Revisions

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Project
SEABROOK
(CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title
PRELIMINARY FLOOR PLAN - FRONT LOAD

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

OVERALL
FLOOR PLAN

D-4.2

Project No. 510170101

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Project
SEABROOK
(CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title
BUILDING IMAGE - CROSS DOCK

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

BUILDING RENDERING

D-5.1.2

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Project No. 510170101

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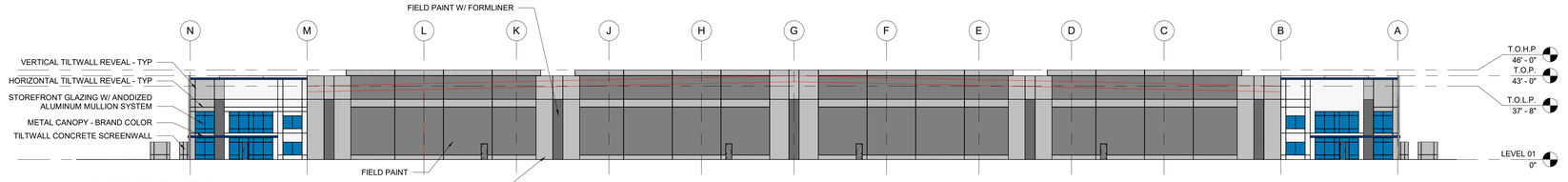
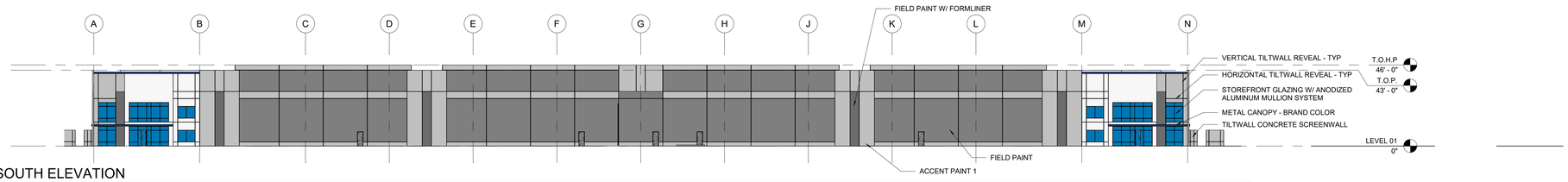


NORTH ELEVATION

SCALE: **1" = 30'-0"**

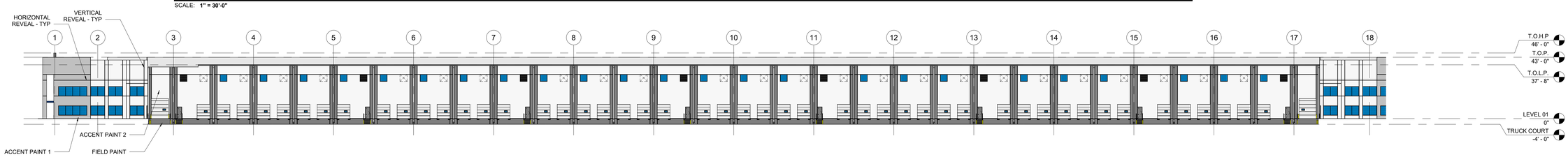
EAST ELEVATION

SCALE: **1" = 30'-0"**



SOUTH ELEVATION

SCALE: **1" = 30'-0"**



WEST ELEVATION

SCALE: **1" = 30'-0"**

City of Seabrook Municode
Light Industrial Elevation Design Guidelines:

3.14.05. Height: No building or structure may exceed 80 feet in height. The height limitations specified in this subsection do not apply to church steeples, spires, belfries, cupolas, or other normal appurtenances usually required to be placed above the roof level and not intended for human occupancy.

3.14.12. External architectural finishes: On any new or rebuilt structure located on a tract or lot abutting a street, road or highway, or abutting the waterways of Clear Creek or Clear Lake or Galveston Bay or Taylor Lake or any slough or body of water subject to the ebb and flow of tidal water from any one or more of those navigable waterways, the entire width and length and 66 percent (from grade or slab skyward) of the facade of the structure facing or visible from the street, road, highway or navigable waterway shall be constructed of one or more of the following materials:

A.Architectural brick.B.Architectural block such as broken face or fluted or other decoratively patterned face block.C.Precast or cast-in-place concrete.D.Glass.E.Architectural metals such as aluminum and steel window frames, mullions, muntins, column covers and spandrels.F.Plaster and/or surface bonding cements and/or cementious field applied and/or premanufactured surfaces of like materials.G.Wood.
The following materials are deemed unacceptable unless concealed by permitted materials used as veneers: Metal or plastic surfaced curtain walls, whether loadbearing or not loadbearing.

3.14.13. Exterior materials: The exterior walls of all structures, other than accessory structures, shall consist of no less than 40-percent masonry or decorative concrete.

Date	Description	No.
Revisions		

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Project: SEABROOK (CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

Drawing Title: CROSS DOCK ELEVATIONS

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

OVERALL FLOOR PLAN

D-5.1

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Project No. 510170101

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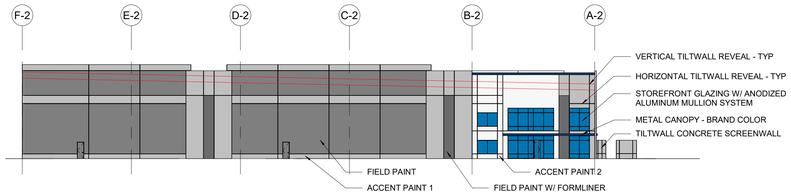
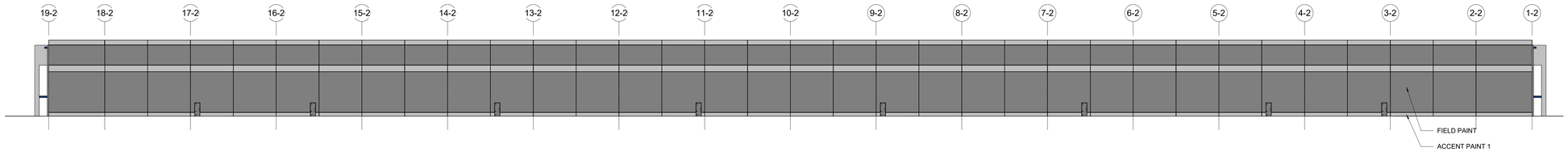


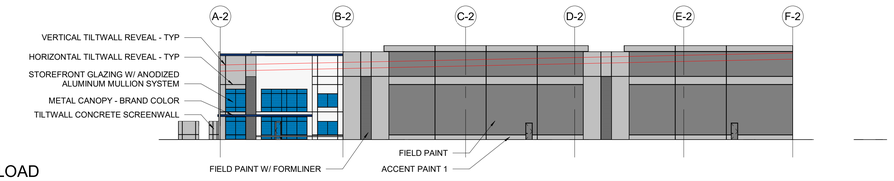
NORTH ELEVATION - FRONT LOAD

SCALE: **1" = 30'-0"**



EAST ELEVATION - FRONT LOAD

SCALE: **1" = 30'-0"**



SOUTH ELEVATION - FRONT LOAD

SCALE: **1" = 30'-0"**

WEST ELEVATION - FRONT LOAD

SCALE: **1" = 30'-0"**

City of Seabrook Municode
Light Industrial Elevation Design Guidelines:

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Project
SEABROOK (CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title
PRELIMINARY FRONT LOAD ELEVATIONS

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

OVERALL ELEVATIONS

D-5.2

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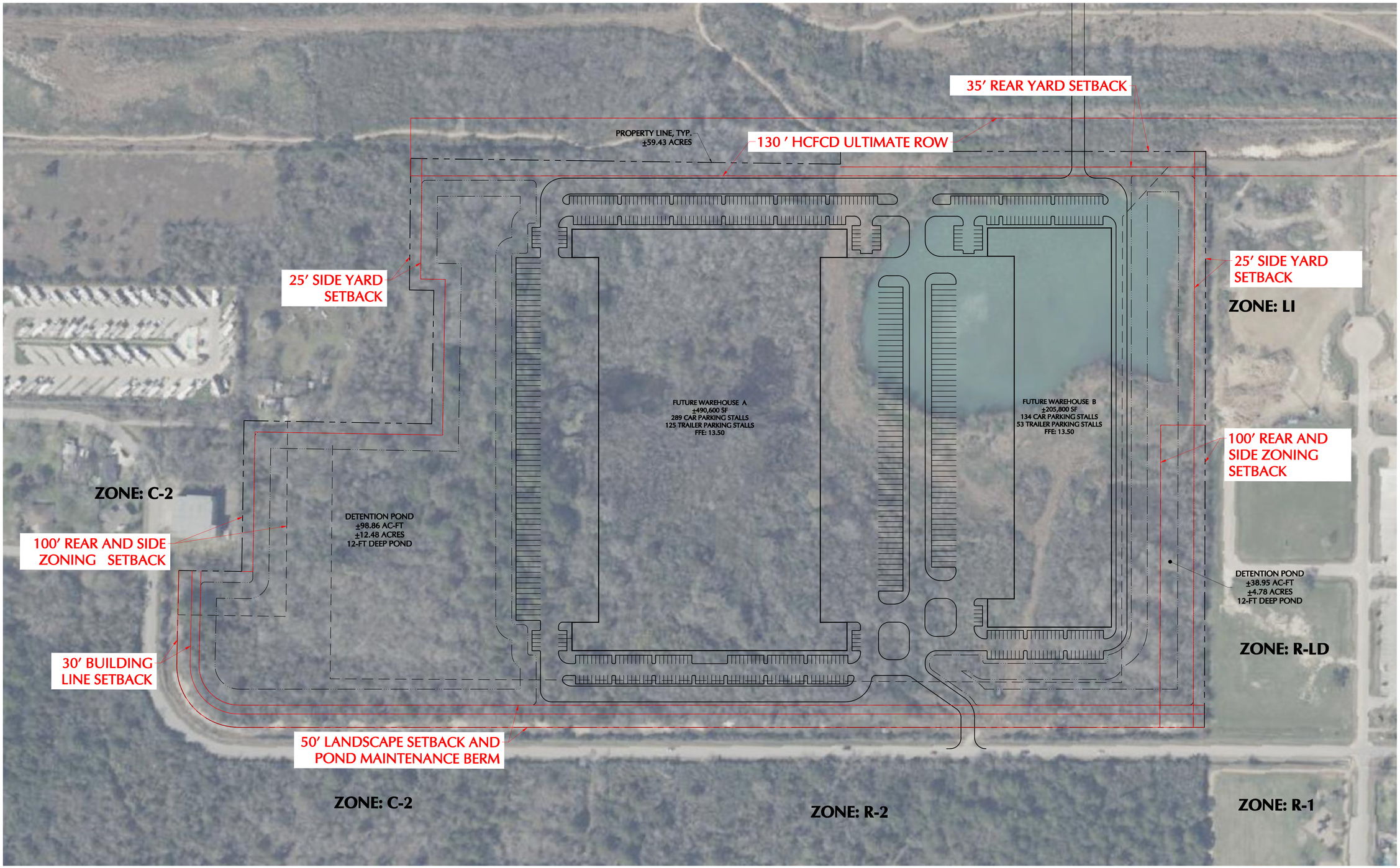

100 0 50 100
SCALE IN FEET

LANGAN

Project No. 510170101

Date	Description	No.
Revisions		

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Project
SEABROOK (CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

EXHIBIT
SITE SETBACK PLAN

Project No.	510170101
Date	04/24/2026
Drawn By	DL
Checked By	AWP

EXHIBIT
D-6

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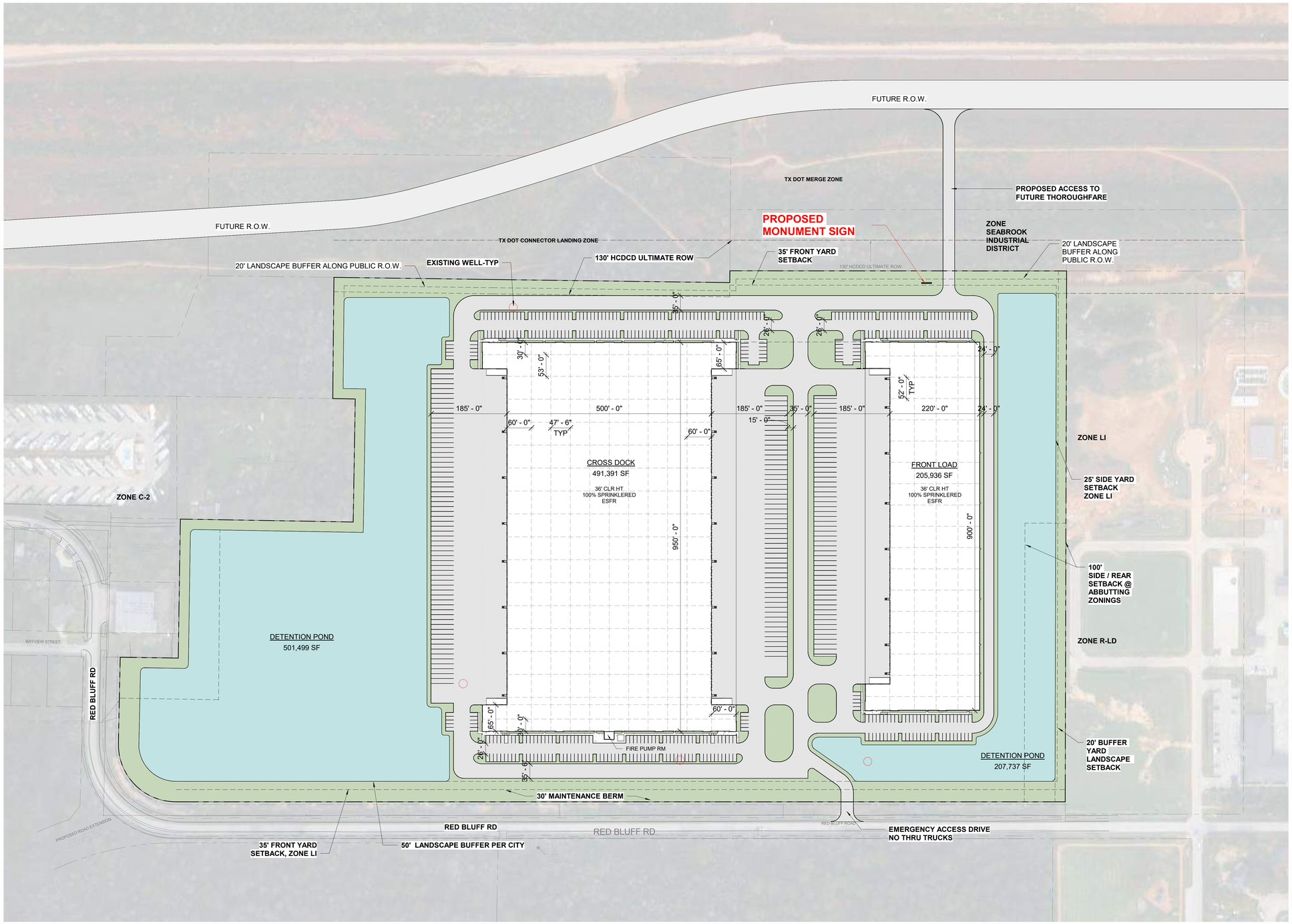

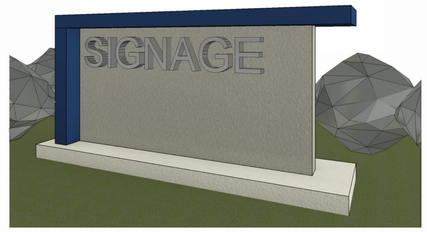

SITE SIGNAGE EXAMPLE

SCALE:

SITE SIGNAGE TO COMPLY WITH ALL CITY OF SEABROOK SIGNAGE REQUIREMENTS

0 50 100 200 400

Date	Description	No.
Revisions		

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Project: SEABROOK (CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title: SITE SIGNAGE LOCATION

Project No. 510170101
Date 4/23/2026
Drawn By
Checked By

SIGNAGE

D- 7

Project No. 510170101

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SCALE IN FEET

LANGAN

Project No. 510170101

Date	Description	No.
Revisions		

LANGAN
Langan Engineering and Environmental Services, LLC.
840 Gessner Road, Suite 740
Houston, TX 77024
T: 281.675.7900 F: 281.675.7901 www.langan.com
TBPE FIRM REG. #F-13709

Project
SEABROOK (CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

EXHIBIT
AREA LOCATION MAP AERIAL

Project No. 510170101
Date 04/24/2026
Drawn By DL
Checked By AWP

EXHIBIT
D-8

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SCALE IN FEET

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EXHIBIT
AERIAL EXHIBIT

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EXHIBIT
D-9

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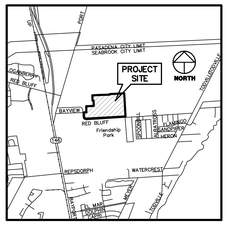


HARRIS COUNTY, TEXAS

VICINITY MAP

SCALE: 1" = 3,000'

BENCHMARK — PUBLISHED ELEVATION – 8.17

HARRIS COUNTY FLOODPLAIN REFERENCE MARK NO. 010240, BEING A METAL ROD STAMPED "HCDSD 53 1987", LOCATED FROM NASA ROAD 1 AT HWY 146 (BAYPORT BLVD) GO SE ON SECOND STREET ±0.25 MILE TO N. MEYER AVE., THEN NORTH ON N MEYER AVE. ±0.3 MILES TO BROOKWOOD COURT INTERSECTION. MONUMENTS IS ±127' WEST OF CENTERLINE OF N. MEYER AVE. AND 8.2' SOUTH OF 10' CLF. (NAVD88, 2001 ADJ.)

TEMPORARY BENCHMARK "A" — ELEVATION – 10.33

BEING A BOX CUT SET ON THE EAST END OF A 24" CULVERT PIPE, BEING ±20 FEET NORTH ON THE CENTERLINE OF RED BLUFF ROAD, AND ±2405 FEET SOUTHEAST OF THE INTERSECTION OF RED BLUFF ROAD AND BAYVIEW STREET. (SHOWN HEREON)

TEMPORARY BENCHMARK "B" — ELEVATION – 10.86

BEING A BOX CUT SET ON A CONCRETE HEADWALL, BEING ±150 FEET NORTHEAST OF THE INTERSECTION OF RED BLUFF ROAD AND BAYVIEW STREET, AND ±1490 SOUTHEAST OF THE INTERSECTION OF RED BLUFF ROAD AND OLD HWY 146. (SHOWN HEREON)

GENERAL NOTES

1. SURVEYOR DID NOT ABSTRACT SUBJECT PROPERTY. THIS SURVEY WAS PREPARED WITH INFORMATION CONTAINED IN TITLE COMMITMENT OF NO. ATCH-01COM-ATCH26149933-JG (DOUGLAS TRACT) OF ALAMO TITLE INSURANCE, EFFECTIVE DATE OF MARCH 5, 2026, ISSUED DATE OF MARCH 12, 2026 AND TITLE COMMITMENT NO. ATCH-01COM-ATCH23127553-JG (SEABROOK TRACK) OF ALAMO TITLE INSURANCE, EFFECTIVE DATE OF APRIL 25, 2023, ISSUED DATE OF APRIL 29, 2024 AND IS SUBJECT TO THE LIMITATIONS OF THAT COMMITMENT.
2. BEARINGS WERE BASED ON THE TEXAS COORDINATE SYSTEM OF 1983, SOUTH CENTRAL ZONE (4204). ALL DISTANCES SHOWN HEREON ARE SURFACE DISTANCES AND MAY BE BROUGHT TO GRID BY APPLYING THE FOLLOWING SCALE FACTOR: 0.99987701689786.
3. ACCORDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA), FLOOD INSURANCE RATE MAP (FIRM) FOR HARRIS COUNTY, TEXAS, MAP NO. 48201C1085M REVISED/DATED JANUARY 6, 2017, THE SUBJECT TRACT APPEARS TO LIE WITHIN ZONE "AE". THIS DETERMINATION WAS DONE BY GRAPHIC PLOTTING AND IS APPROXIMATE ONLY, AND HAS NOT BEEN FIELD VERIFIED. THIS FLOOD STATEMENT DOES NOT IMPLY THAT THE PROPERTY OR STRUCTURES THEREON WILL BE FREE FROM FLOODING OR FLOOD DAMAGE. ON RARE OCCASIONS FLOODS CAN AND WILL OCCUR AND FLOOD HEIGHTS MAY BE INCREASED BY MAN-MADE OR NATURAL CAUSES. THIS FLOOD STATEMENT SHALL NOT CREATE LIABILITY ON THE PART OF WINDROSE SURVEYING AND LAND SERVICES.
4. DEVELOPMENT OF THIS TRACT IS SUBJECT TO REQUIREMENTS PER CITY OF HOUSTON ORDINANCE NO. 2013-343 WHICH STIPULATES PLATTING AND SETBACK CONSTRAINTS. PROPOSED USAGE OF THIS TRACT WILL DETERMINE ACTUAL BUILDING SETBACK LINE(S) ALONG ANY ADJOINING STREETS. REFER TO HOUSTON BUILDING CODES TO ESTABLISH MINIMUM PUBLISHED SETBACK REQUIREMENTS. ULTIMATELY THE CITY OF HOUSTON PLANNING COMMISSION WILL DETERMINE REQUIRED SETBACKS UPON REVIEW OF PLANS OR PLATS SUBMITTED TO SAID COMMISSION. THIS TRACT MAY REQUIRE PLATTING AS A CONDITION FOR RECEIVING BUILDING PERMITS.
5. READILY VISIBLE IMPROVEMENTS AND UTILITIES WERE LOCATED WITH THIS SURVEY, NO SUBSURFACE PROBING, EXCAVATION OR EXPLORATION WAS PERFORMED BY WINDROSE SURVEYING AND LAND SERVICES.
6. ENVIRONMENTAL AND DRAINAGE ISSUES ARE BEYOND THE SCOPE OF THIS SURVEY.
7. THE SQUARE FOOTAGE TOTALS SHOWN HEREON ARE BASED ON THE MATHEMATICAL CLOSURE OF THE COURSES AND DISTANCES REFLECTED ON THE SURVEY, IT DOES NOT INCLUDE THE TOLERANCES THAT MAY BE PRESENT DUE TO THE POSITIONAL ACCURACY OF THE BOUNDARY MONUMENTATION.
8. TENOWN SHOWN HEREON WITH DIMENSIONAL TIES ARE SHOWN WHERE THEY ARE PHYSICALLY MEASURED. THE FENCE MAY MEANDER BETWEEN MEASURED LOCATIONS.
9. THE WORD "CERTIFY" OR "CERTIFICATE" AS SHOWN AND USED HEREON MEANS AN EXPRESSION OF PROFESSIONAL OPINION REGARDING THE FACTS OF THE SURVEY AND DOES NOT CONSTITUTE A WARRANTY OR GUARANTEE EXPRESSED OR IMPLIED.
10. ELEVATIONS SHOWN TO THE NEAREST TENTH ARE NATURAL GROUND SURFACE ELEVATIONS AND ELEVATIONS SHOWN TO THE NEAREST HUNDREDTH ARE SOLID SURFACE ELEVATIONS.
11. GAS, SANITARY, STORM, TELEPHONE AND WATER LINES SHOWN HEREON ARE BASED ON UTILITY PLANS ACQUIRED FROM CITY OF HOUSTON AND WERE FIELD VERIFIED WHERE POSSIBLE. OTHER UTILITY PLANS OR INFORMATION MAY EXIST NOT KNOWN TO THIS COMPANY.
12. SURVEYOR DID NOT PHYSICALLY ENTER MANHOLES, UNDERGROUND PIPE SIZES WERE DETERMINED BY A "MEASURE DOWN" METHOD FROM TOP OF MANHOLE RIM OR TOP OF GRATE OR TOP OF CURB AND WERE COMPARED WITH UTILITY PLANS WHERE POSSIBLE.
13. SURVEYOR HAS CONTACTED DIGTESS FOR LOCATION OF BURIED UTILITY AND FIBER OPTIC LINES PRIOR TO THIS SURVEY. SURVEYOR CANNOT CERTIFY OR GUARANTY THE ACCURACY OR COMPLETENESS OF THIS REQUEST. OTHER UNDERGROUND UTILITY LINE(S) MAY EXIST NOT KNOWN TO THIS COMPANY. IT IS THE CONTRACTORS RESPONSIBILITY TO CONTACT DIGTESS OR OTHER UTILITY NOTIFICATION SERVICES FOR LOCATION OF UNDERGROUND UTILITIES, PRIOR TO CONSTRUCTION.
14. WITH REGARD TO ITEM 2 OF THE ALTA TABLE "A" OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS, ACCORDING TO THE HARRIS CENTRAL APPRAISAL DISTRICT, THE ADDRESS OF THE SUBJECT TRACT (TAX ID NO. 0410080030170, 0410080030180, 0410080030170, 0410080030180, 1336900100002, AND 1333690010001) IS 0 RED BLUFF RD., SEABROOK, TX 77586.
15. WITH REGARD TO ITEM 6 OF THE ALTA TABLE "A" OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS, THE SUBJECT TRACT LIES WITHIN THE CITY OF HOUSTON LIMITS. THERE IS NO ZONING ORDINANCE IN THE CITY OF HOUSTON AT THIS TIME.
16. WITH REGARD TO ITEMS 7a, 7b1, AND 7C OF THE ALTA TABLE "A" SURVEY RESPONSIBILITIES AND SPECIFICATIONS, THERE WAS NO OBSERVED BUILDINGS ON THE SUBJECT TRACT AT THE TIME OF SURVEY.
17. WITH REGARD TO ITEM 9 OF THE ALTA TABLE "A" OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS, THERE WERE NO OBSERVED CLEARLY IDENTIFIABLE PARKING SPACES, PARKING LOTS OR STRUCTURES ON THE SUBJECT TRACT AT THE TIME OF SURVEY.
18. WITH REGARD TO ITEM 16 OF THE ALTA TABLE "A" OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS, THERE WAS NO OBSERVED EVIDENCE OF EARTH MOVING WORK, BUILDING CONSTRUCTION OR BUILDING ADDITIONS ON THE SUBJECT TRACT AT THE TIME OF SURVEY.
19. WITH REGARD TO ITEM 17 OF THE ALTA TABLE "A" OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS, THERE WAS NO OBSERVED EVIDENCE OF RECENT STREET, SIDEWALK CONSTRUCTION OR REPAIRS ON THE SUBJECT TRACT AT THE TIME OF SURVEY.

SCHEDULE 'B' NOTES ATCH-01COM-ATCH26149933-JG

10d. SUBJECT PROPERTY DOES NOT HAVE ACCESS TO A DEDICATED ROADWAY; RIGHTS OF INGRESS AND EGRESS ARE NOT INSURED.

SCHEDULE 'B' NOTES ATCH-01COM-ATCH23127553-JG

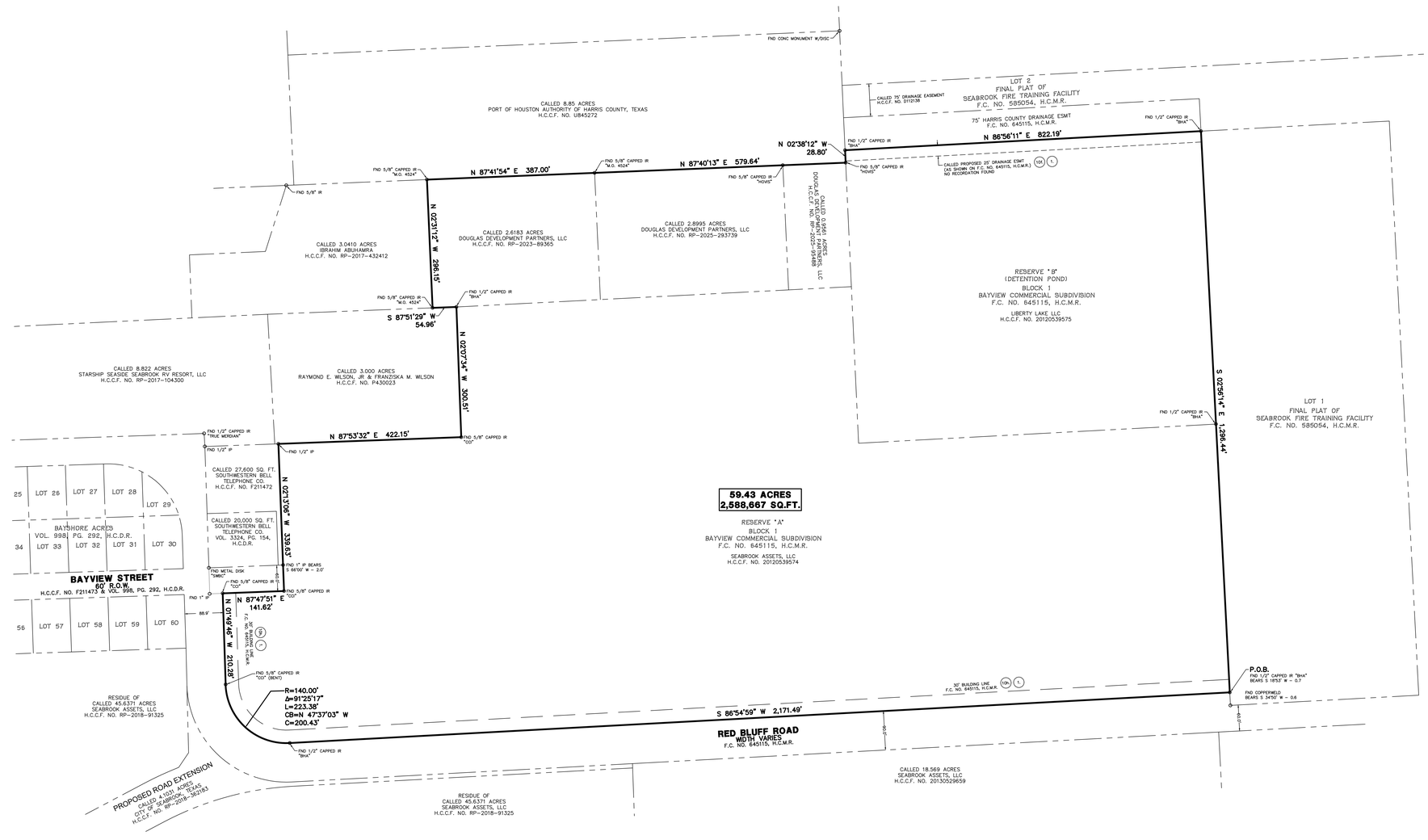
1. SUBJECT TO THE FOLLOWING RESTRICTIVE COVENANTS OF RECORD ITEMIZED AS SET FORTH IN FILM CODE NO. 645115, OF THE MAP RECORDS OF HARRIS COUNTY, TEXAS. (AFFECTS SUBJECT TRACT)

10e. AN EASEMENT FOR DRAINAGE PURPOSES EXTENDING TWENTY-FIVE (25) FEET ON EACH SIDE OF THE CENTERLINE OF ALL NATURAL DRAINAGE COURSES, AS REFLECTED ON PLAT RECORDED UNDER FILM CODE NO. 645115 OF THE MAP RECORDS OF HARRIS COUNTY, TEXAS. (NONE SUCH NATURAL DRAINAGE COURSES WERE OBSERVED AT THE TIME OF SURVEY)

10f. PROPOSED TWENTY-FIVE (25) FOOT DRAINAGE EASEMENT ALONG THE NORTH LINE OF RESERVE "B", AS REFLECTED ON PLAT RECORDED UNDER FILM CODE NO. 645115 OF THE MAP RECORDS OF HARRIS COUNTY, TEXAS. (SHOWN HEREON, CALLED PROPOSED ON SAID MAP OR PLAT, NO EASEMENT RECORDATION FOUND)

10h. A THIRTY (30) FOOT BUILDING SET BACK LINE ALONG THE MOST WESTERLY LINE AND THE SOUTH LINE OF RESERVE "A", AS REFLECTED ON PLAT RECORDED UNDER FILM CODE NO. 645115 OF THE MAP RECORDS OF HARRIS COUNTY, TEXAS. (SHOWN HEREON, AFFECTS SUBJECT TRACT)

10l. DRAINAGE EASEMENT THIRTY (30) FEET IN WIDTH GRANTED TO THE COUNTY OF HARRIS AS SET FORTH IN INSTRUMENT RECORDED IN VOLUME 773, PAGE 308 OF THE DEED RECORDS OF HARRIS COUNTY, TEXAS. (DOES NOT LIE WITHIN SUBJECT TRACT)



DESCRIPTION

A TRACT OR PARCEL CONTAINING 59.43 ACRES OR 2,588,667 SQUARE FEET OF LAND SITUATED IN THE RITSON MORRIS LEAGUE, ABSTRACT NO. 52, HARRIS COUNTY, TEXAS, BEING ALL OF RESERVE "A" BLOCK 1 OF BAYVIEW COMMERCIAL SUBDIVISION, MAP OR PLAT THEREOF RECORDED UNDER FILM CODE (F.C.) NO. 645115, OF THE HARRIS COUNTY MAP RECORDS (H.C.M.R.), DESCRIBED IN DEED TO SEABROOK ASSETS, LLC, RECORDED IN HARRIS COUNTY CLERK FILE (H.C.C.F.) NO. 20120539574, ALL OF RESERVE "B", BLOCK 1 OF SAID BAYVIEW COMMERCIAL SUBDIVISION, AS DESCRIBED IN DEED TO LIBERTY LAKE LLC, RECORDED IN H.C.C.F. NO. 20120539575, ALL OF A CALLED 0.9561 ACRE TRACT, DESCRIBED IN DEED TO DOUGLAS DEVELOPMENT PARTNERS, LLC, RECORDED IN H.C.C.F. NO. RP-2025-95488, ALL OF A CALLED 2.8995 ACRE TRACT, DESCRIBED IN DEED TO DOUGLAS DEVELOPMENT PARTNERS, LLC RECORDED IN H.C.C.F. NO. RP-2025-293739, AND ALL OF A CALLED 2.6183 ACRE TRACT, DESCRIBED IN DEED TO DOUGLAS DEVELOPMENT PARTNERS, LLC RECORDED IN H.C.C.F. NO. RP-2023-89365, WITH ALL SAID 59.43 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS, WITH ALL BEARINGS BASED ON THE TEXAS COORDINATE SYSTEM OF 1983, SOUTH CENTRAL ZONE (4204):

BEGINNING, AT AN ANGLE POINT OF RED BLUFF ROAD (WIDTH VARIES), RECORDED UNDER F.C. NO. 645115, H.C.M.R., ON THE WEST LINE OF LOT 1 OF SEABROOK FIRE TRAINING FACILITY, MAP OR PLAT THEREOF RECORDED UNDER F.C. NO. 585054, H.C.M.R., FOR THE SOUTHEAST CORNER OF SAID RESERVE "A" AND OF THE HEREIN DESCRIBED TRACT, FROM WHICH A CAPPED 1/2 INCH IRON ROD STAMPED "BHA" FOUND BEARS FOR REFERENCE SOUTH 18 DEG. 53 MIN. WEST – 0.7 FEET;

THENCE, ALONG THE COMMON LINE OF SAID RED BLUFF ROAD AND SAID RESERVE "A", THE FOLLOWING COURSES AND DISTANCES;

THENCE, SOUTH 86 DEG. 54 MIN. 59 SEC. WEST, A DISTANCE OF 2,171.49 FEET TO THE BEGINNING OF A NON-TANGENT CURVE TO THE RIGHT, FROM WHICH A CAPPED 1/2 INCH IRON ROD STAMPED "BHA" FOUND;

THENCE, WITH SAID CURVE TO THE RIGHT, HAVING A RADIUS OF 140.00 FEET, A CENTRAL ANGLE OF 91 DEG. 25 MIN. 17 SEC., AN ARC LENGTH OF 223.38 FEET, AND A CHORD BEARING AND DISTANCE OF NORTH 47 DEG. 37 MIN. 03 SEC. WEST, – 200.43 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "CCI"(BENT) FOUND FOR AN ANGLE POINT;

THENCE, NORTH 01 DEG. 49 MIN. 46 SEC. WEST, A DISTANCE OF 210.28 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "CCI" FOUND ON THE SOUTH R.O.W. LINE BAYVIEW STREET (60' WIDTH), RECORDED IN H.C.C.F. NO. F211473 AND VOLUME (VOL.) 998, PG. 292, HARRIS COUNTY DEED RECORDS (H.C.D.R.), FOR THE WESTERLY NORTHWEST CORNER OF SAID RESERVE "A" AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 87 DEG. 47 MIN. 51 SEC. EAST, ALONG THE SOUTH R.O.W. LINE OF SAID BAYVIEW STREET, COMMON WITH AN INTERIOR LINE OF SAID RESERVE "A", A DISTANCE OF 141.62 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "CCI" FOUND FOR THE SOUTHEAST CORNER OF SAID BAYVIEW STREET, SAME BEING AN ANGLE POINT OF SAID RESERVE "A" AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 02 DEG. 13 MIN. 06 SEC. WEST, ALONG THE EAST R.O.W. LINE OF SAID BAYVIEW STREET, COMMON WITH THE WEST LINE OF SAID RESERVE "A" PASSING AT A DISTANCE OF 60.01 FEET THE COMMON EAST CORNER OF SAID BAYVIEW STREET AND A CALLED 27,600 SQ. FT. TRACT, DESCRIBED IN DEED TO SOUTHWESTERN BELL TELEPHONE CO., RECORDED IN H.C.C.F. NO. F211472, FROM WHICH A 1" INCH IRON PIPE FOUND BEARS SOUTH 66 DEG. 00 MIN. WEST – 2.00 FEET, AND CONTINUING ALONG THE EAST LINE OF SAID CALLED 27,600 SQ. FT. TRACT, COMMON WITH THE WEST LINE OF SAID RESERVE "A", A DISTANCE OF 339.63 FEET TO A 1/2 INCH IRON PIPE FOUND ON THE SOUTH LINE OF A CALLED 3.000 ACRE TRACT, DESCRIBED IN DEED TO RAYMOND E. WILSON, JR AND FRANZISKA M. WILSON, RECORDED IN H.C.C.F. NO. P430023, FOR THE NORTHEAST CORNER OF SAID CALLED 27,600 SQ. FT. TRACT, SAME BEING AN ANGLE POINT OF SAID RESERVE "A" AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 87 DEG. 53 MIN. 32 SEC. EAST, ALONG THE SOUTH LINE OF SAID CALLED 3.000 ACRE TRACT, COMMON WITH AN INTERIOR LINE OF SAID RESERVE "A", A DISTANCE OF 422.15 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "CCI" FOUND FOR THE SOUTHEAST CORNER OF SAID CALLED 3.000 ACRE TRACT, SAME BEING AN ANGLE POINT OF SAID RESERVE "A" AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 02 DEG. 07 MIN. 34 SEC. WEST, ALONG THE EAST LINE OF SAID CALLED 3.000 ACRE TRACT, COMMON WITH AN INTERIOR LINE OF SAID RESERVE "A", A DISTANCE OF 300.51 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "BHA" FOUND ON THE SOUTH LINE OF SAID CALLED 2.6183 ACRE TRACT, FOR THE NORTHEAST CORNER OF SAID CALLED 3.000 ACRE TRACT, SAME BEING THE NORTHWEST CORNER OF SAID RESERVE "A" AND AN ANGLE POINT OF THE HEREIN DESCRIBED TRACT;

THENCE, SOUTH 87 DEG. 51 MIN. 29 SEC. WEST, ALONG THE NORTH LINE OF SAID CALLED 3.000 ACRE TRACT, COMMON WITH THE SOUTH LINE OF SAID CALLED 2.6183 ACRE TRACT, A DISTANCE OF 54.96 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "W.O. 4524" FOUND FOR THE SOUTHEAST CORNER OF A CALLED 3.0410 ACRE TRACT, DESCRIBED IN DEED TO IBRAHIM ABUHAMRA, RECORDED IN H.C.C.F. NO. RP-2017-432412, SAME BEING THE SOUTHWEST CORNER OF SAID CALLED 2.6183 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 02 DEG. 31 MIN. 12 SEC. WEST, ALONG THE EAST LINE OF SAID CALLED 3.0410 ACRE TRACT, COMMON WITH THE WEST LINE OF SAID CALLED 2.6183 ACRE TRACT, A DISTANCE OF 296.15 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "W.O.4524" FOUND ON THE SOUTH LINE OF A CALLED 8.822 ACRE TRACT, DESCRIBED IN DEED TO PORT OF HOUSTON AUTHORITY OF HARRIS COUNTY, TEXAS, RECORDED IN DEED TO H.C.C.F. NO. U845272, FOR THE NORTHEAST CORNER OF SAID CALLED 3.0410 ACRE TRACT, SAME BEING THE NORTHWEST CORNER OF SAID CALLED 2.6183 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 87 DEG. 41 MIN. 54 SEC. EAST, ALONG THE SOUTH LINE OF SAID CALLED 8.85 ACRE TRACT, COMMON WITH THE NORTH LINE OF SAID CALLED 2.6183 ACRE TRACT, A DISTANCE OF 387.00 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "W.O.4524" FOUND FOR THE NORTHWEST CORNER OF SAID CALLED 2.8995 ACRE TRACT, NORTHEAST CORNER OF SAID CALLED 2.6183 ACRE TRACT, AND AN ANGLE POINT OF SAID CALLED 8.85 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 87 DEG. 40 MIN. 13 SEC. EAST, CONTINUING ALONG THE SOUTH LINE OF SAID CALLED 8.85 ACRE TRACT, COMMON WITH THE NORTH LINE OF SAID CALLED 2.8995 ACRE TRACT, PASSING AT A DISTANCE OF 434.64 FEET A CAPPED 5/8 INCH IRON ROD STAMPED "HOWS" FOUND FOR THE COMMON NORTH CORNER OF SAID CALLED 2.8995 ACRE TRACT AND SAID CALLED 0.9561 ACRE TRACT, AND CONTINUING FOR A TOTAL DISTANCE OF 579.64 FEET TO A CAPPED 5/8 INCH IRON ROD STAMPED "HOWS" FOUND ON THE WEST LINE OF SAID RESERVE "B", FOR THE SOUTHEAST CORNER OF SAID CALLED 8.85 ACRE TRACT, NORTHEAST CORNER OF SAID CALLED 0.9561 ACRE TRACT AND AN ANGLE POINT OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 02 DEG. 38 MIN. 12 SEC. WEST, ALONG THE EAST LINE OF SAID CALLED 8.85 ACRE TRACT, COMMON WITH THE WEST LINE OF SAID RESERVE "B", A DISTANCE OF 28.80 FEET TO A CAPPED 1/2 INCH IRON ROD STAMPED "BHA" FOUND FOR THE SOUTHWEST CORNER OF A 75 FOOT WIDE HARRIS COUNTY DRAINAGE EASEMENT, RECORDED UNDER F.C. NO. 645115, H.C.M.R., SAME BEING THE NORTHWEST CORNER OF SAID RESERVE "B", AND THE MOST NORTHERLY NORTHWEST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, NORTH 86 DEG. 56 MIN. 11 SEC. EAST, ALONG THE SOUTH LINE OF SAID 75 FOOT WIDE EASEMENT, COMMON WITH THE NORTH LINE OF SAID RESERVE "B", A DISTANCE OF 822.19 FEET TO A CAPPED 1/2 INCH IRON ROD STAMPED "BHA" FOUND FOR THE COMMON SOUTH CORNER OF SAID 75 FOOT WIDE EASEMENT AND LOT 2 OF FINAL PLAT OF SEABROOK FIRE TRAINING FACILITY, MAP OR PLAT THEREOF RECORDED UNDER F.C. NO. 585054, H.C.M.R., SAME BEING THE COMMON NORTH CORNER OF SAID RESERVE "B" AND LOT 1 OF SAID FINAL PLAT OF SEABROOK FIRE TRAINING FACILITY AND THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, SOUTH 02 DEG. 56 MIN. 14 SEC. EAST, ALONG THE WEST LINE OF SAID LOT 1, COMMON WITH THE EAST LINE OF SAID RESERVE "B", PASSING AT A DISTANCE OF 676.70 FEET TO A CAPPED 1/2 INCH IRON ROD STAMPED "BHA" FOUND FOR THE COMMON EAST CORNER OF SAID RESERVE "B" AND SAID RESERVE "A", AND CONTINUING FOR A TOTAL DISTANCE OF 1,298.44 FEET TO THE PLACE OF BEGINNING AND CONTAINING 59.43 ACRES OR 2,588,667 SQUARE FEET OF LAND

SURVEYOR'S CERTIFICATION

TO: CONSTELLATION OPERATING COMPANY, LLC.
CONSTELLATION REAL ESTATE PARTNERS
ALAMO TITLE INSURANCE

THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE 2026 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/NSPS LAND TITLE SURVEYS, JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS, AND INCLUDES ITEMS 1, 2, 3, 4, 6a, 7a, 7b1, 7c, 8, 9, 13, 14, 16, 17, & 19 OF TABLE A THEREOF. THE FIELD WORK WAS COMPLETED ON FEBRUARY 24, 2026.

PRELIMINARY

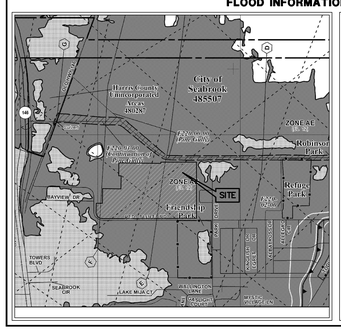
THIS DOCUMENT SHALL NOT BE RECORDED FOR ANY PURPOSE AND SHALL NOT BE USED OR VIEWED OR RELIED UPON AS A FINAL SURVEY DOCUMENT

04-24-2026

BILL A. PATTERSON — DATE
Registered Professional Land Surveyor
Texas Registration No. 6030

WINDROSE
LAND SURVEYING | PLATTING
5353 W SAM HOUSTON PKWY N, STE 150 | HOUSTON, TX 77041 | 713.458.2281
FIRM REGISTRATION NO. 10108800 | WINDROSESERVICES.COM

FLOOD INFORMATION



NFIP — NATIONAL FLOOD INSURANCE PROGRAM

PANEL 1085M

FIRM

FLOOD INSURANCE RATE MAP

HARRIS COUNTY, TEXAS
AND INCORPORATED AREAS

PANEL 1085 OF 1150
(SEE MAP INDEX FOR FIRM PANEL LAYOUT)

CONTAINS

COMMUNITY	NUMBER	PANEL	SUFFIX
EL LAGO, CITY OF	480289	1085	M
HARRIS COUNTY	480287	1085	M
LA PORTE, CITY OF	480307	1085	M
PASADENA, CITY OF	480307	1085	M
SEABROOK, CITY OF	485817	1085	M
SHOREACRES, CITY OF	480313	1085	M
TAYLOR LAKE VILLAGE, CITY OF	480313	1085	M

Notice to User: The **Map Number** shown below should be used when placing map orders; the **Community Number** shown above should be used on insurance applications for the subject community.

MAP NUMBER
48201C1085M

MAP REVISED
JANUARY 6, 2017

Federal Emergency Management Agency

LEGEND

* SOME OF THESE ELEMENTS MAY NOT BE USED ON THIS SURVEY

- BO – BOLLARD
- HC – HANDICAP
- GM – GAS METER
- GV – GAS VALVE
- FH – FIRE HYDRANT
- WM – WATER METER
- WV – WATER VALVE
- ICV – IRRIGATION CONTROL VALVE
- GRATE INLET
- GRATE INLET
- MH – MANHOLE
- CO – CLEANOUT
- TP – TELEPHONE PEDESTAL
- EB – ELECTRIC BOX
- TSB – TRAFFIC SIGNAL BOX
- LP – LIGHT POLE
- TLP – TRAFFIC LIGHT POLE
- GL – GROUND/SPOT LIGHT
- VLT – VAULT
- PP – POWER POLE
- PP/T – POWER POLE W/TRANSFORMER
- PP/LT – POWER POLE W/LIGHT
- PP/CT – POWER POLE W/CONDUIT
- MP – METER POLE
- SP – SERVICE POLE
- GUY ANCHOR
- OHP – OVERHEAD POWER LINE
- BWF – BARBED WIRE FENCE
- WIF – WROUGHT IRON FENCE
- WDF – WOOD FENCE
- CLF – CHAINLINK FENCE
- GP – GATE POST
- (P) – PER PLANS
- APPROX. – APPROXIMATE
- HIGHBANK
- SIGN
- PLM – PIPELINE MARKER
- TYP – TYPICAL
- UCS – UNDERGROUND CABLE SIGN
- CTL – CATHODIC TEST LEAD
- MW – MONITORING WELL
- P – PIN FLAG/PAINT MARK
- TC – TOP OF CURB
- G – GUTTER
- TG – TOP OF GRATE
- FL – FLOW LINE
- HB – HIGHBANK
- SAN – SANITARY SEWER
- STM – STORM SEWER
- CMP – CORRUGATED METAL PIPE
- CPP – CORRUGATED PLASTIC PIPE
- RCP – REINFORCED CONCRETE PIPE
- TEL – TELEPHONE
- BFP – BACKFLOW PREVENTER
- WTR – WATER
- UG – UNDERGROUND
- ESMT – EASEMENT
- FND – FOUND
- H.C.C.F. – HARRIS COUNTY CLERK FILE
- H.C.D.R. – HARRIS COUNTY DEED RECORDS
- H.C.M.R. – HARRIS COUNTY MAP RECORDS
- CM – CONTROLLING MONUMENT
- P.O.C. – POINT OF COMMENCEMENT
- P.O.B. – POINT OF BEGINNING
- IP – IRON PIPE
- IR – IRON ROD
- NO. – NUMBER
- PSL – PAGE
- R.O.W. – RIGHT-OF-WAY
- SQ. FT. – SQUARE FEET
- VOL. – VOLUME
- F.C. – FILM CODE
- B.L. – BUILDING LINE
- U.E. – UTILITY EASEMENT
- TREE/SHRUB

EXHIBIT D-10
Survey & Legal Description

REVISIONS

DATE	REASON	BY

ALTA/NSPS AND TOPOGRAPHIC LAND SURVEY OF
59.43 AC. / 2,588,667
SITUATED IN THE RITSON MORRIS LEAGUE,
ABSTRACT NO. 52
HARRIS COUNTY, TEXAS

LANDSCAPE SUMMARY

SITE AREA = 2,588,667 SF
LANDSCAPE REQUIRED (15% OF SITE) = 388,300 SF
LANDSCAPE PROVIDED = 1,115,355 SF

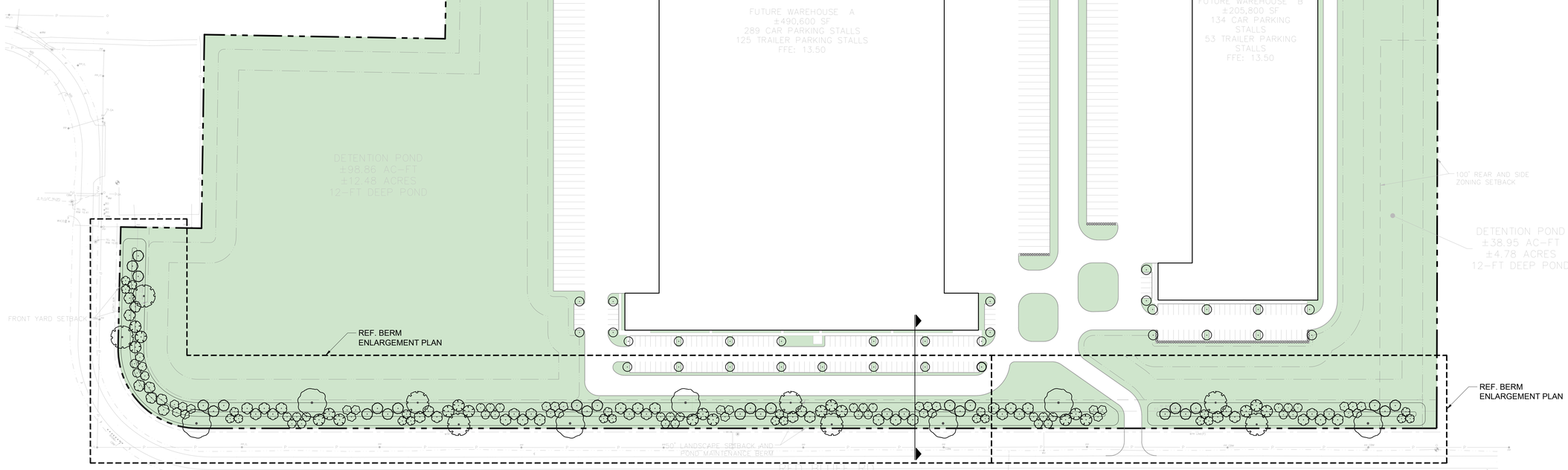
STREET FRONTAGE = 2,605 LF
REQUIRED (1 TREE PER 50 LF OF FRONTAGE) = 52 TREES
PROVIDED = 4' TALL BERM, 110 LARGE TREES, 88 SMALL TREES

PARKING LOT ISLAND TREES
REQUIRED = 1 TREE PER 12 PARKING SPACES

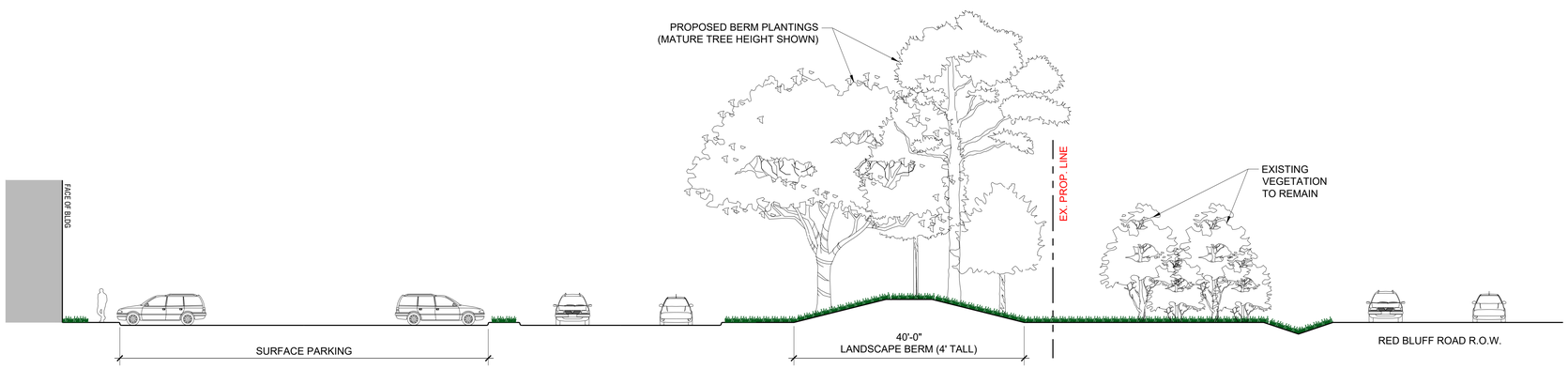
TREES MUST MEET CITY OF SEABROOK LANDSCAPE REQUIREMENTS.

LANDSCAPE LEGEND

- SITE PARKING SCREENING
- SITE PERIMETER TREES
  REF. BERM PLANTING LEGEND
- 4' TALL LANDSCAPE BERM
- SITE GREEN SPACE



SCALE
1" = 80'-0"
0' 40' 80' 160'
NORTH



1 SECTION - RED BLUFF ROAD (LOOKING EAST)
1" = 10'-0"

Date	Description	No.
Revisions		

LANGAN
Langan Engineering and Environmental Services, LLC.
840 Gessner Road, Suite 740
Houston, TX 77024
T: 281.675.7900 F: 281.675.7901 www.langan.com
TBPE FIRM REG. #F-13709

Project: SEABROOK (CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

Drawing Title: LANDSCAPE KEY PLAN

Project No. 510170101
Date 4/24/2026
Drawn By SLK
Checked By

D-11
Sheet of 1

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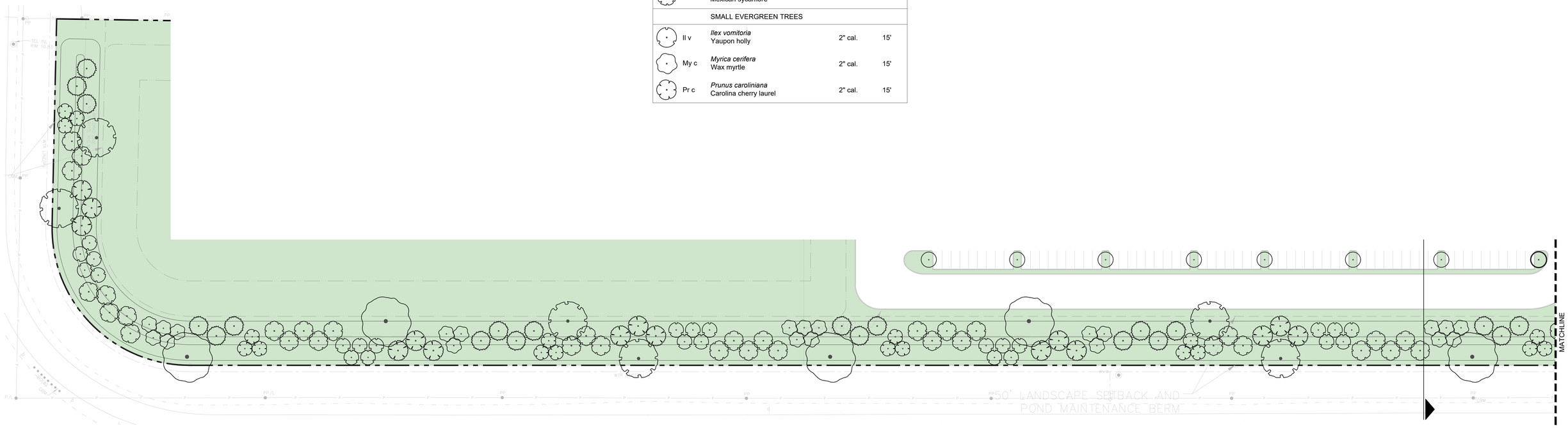
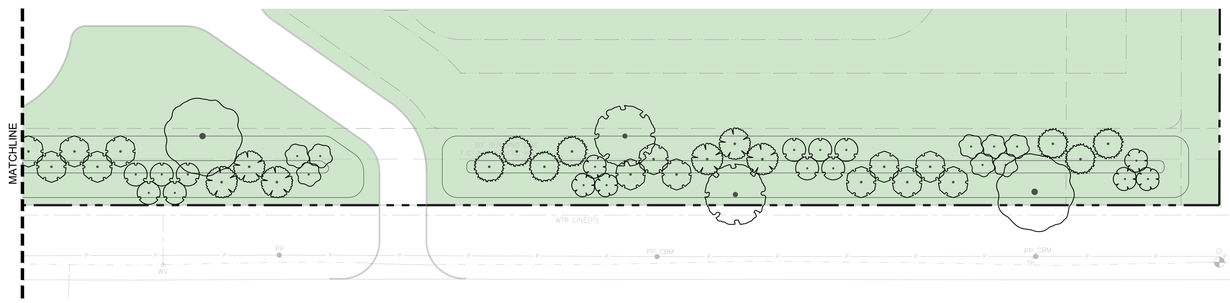
LANDSCAPE LEGEND

- SITE PARKING SCREENING
- SITE PERIMETER TREES
  REF. BERM PLANTING LEGEND
- 4' TALL LANDSCAPE BERM
- SITE GREEN SPACE

BERM PLANTING LEGEND

SYM	PLANT	SIZE	SPACING
	LARGE EVERGREEN TREES		
Ju v	*Juniperus virginiana* Eastern red cedar	2" cal.	20'
Ma g	*Magnolia grandiflora* Southern magnolia	2" cal.	20'
Pi t	*Pinus taeda* Loblolly pine	2" cal.	20'
Qu v	*Quercus virginiana* Live oak	2" cal.	50'
	LARGE DECIDUOUS TREES		
Pl m	*Platanus mexicana* Mexican sycamore	2" cal.	40'
	SMALL EVERGREEN TREES		
Il v	*Ilex vomitoria* Yaupon holly	2" cal.	15'
My c	*Myrica cerifera* Wax myrtle	2" cal.	15'
Pr c	*Prunus caroliniana* Carolina cherry laurel	2" cal.	15'





SCALE
1" = 40'-0"
0' 20' 40' 80'
NORTH

Date	Description	No.
Revisions		

LANGAN
Langan Engineering and Environmental Services, LLC.
840 Gessner Road, Suite 740
Houston, TX 77024
T: 281.675.7900 F: 281.675.7901 www.langan.com
TBPE FIRM REG. #F-13709

Project
SEABROOK
(CONSTELLATION)
SEABROOK
HARRIS COUNTY TEXAS

Drawing Title
LANDSCAPE BERM ENLARGEMENT

Project No. 510170101
Date 4/24/2026
Drawn By SLK
Checked By

D-11
Sheet of 1

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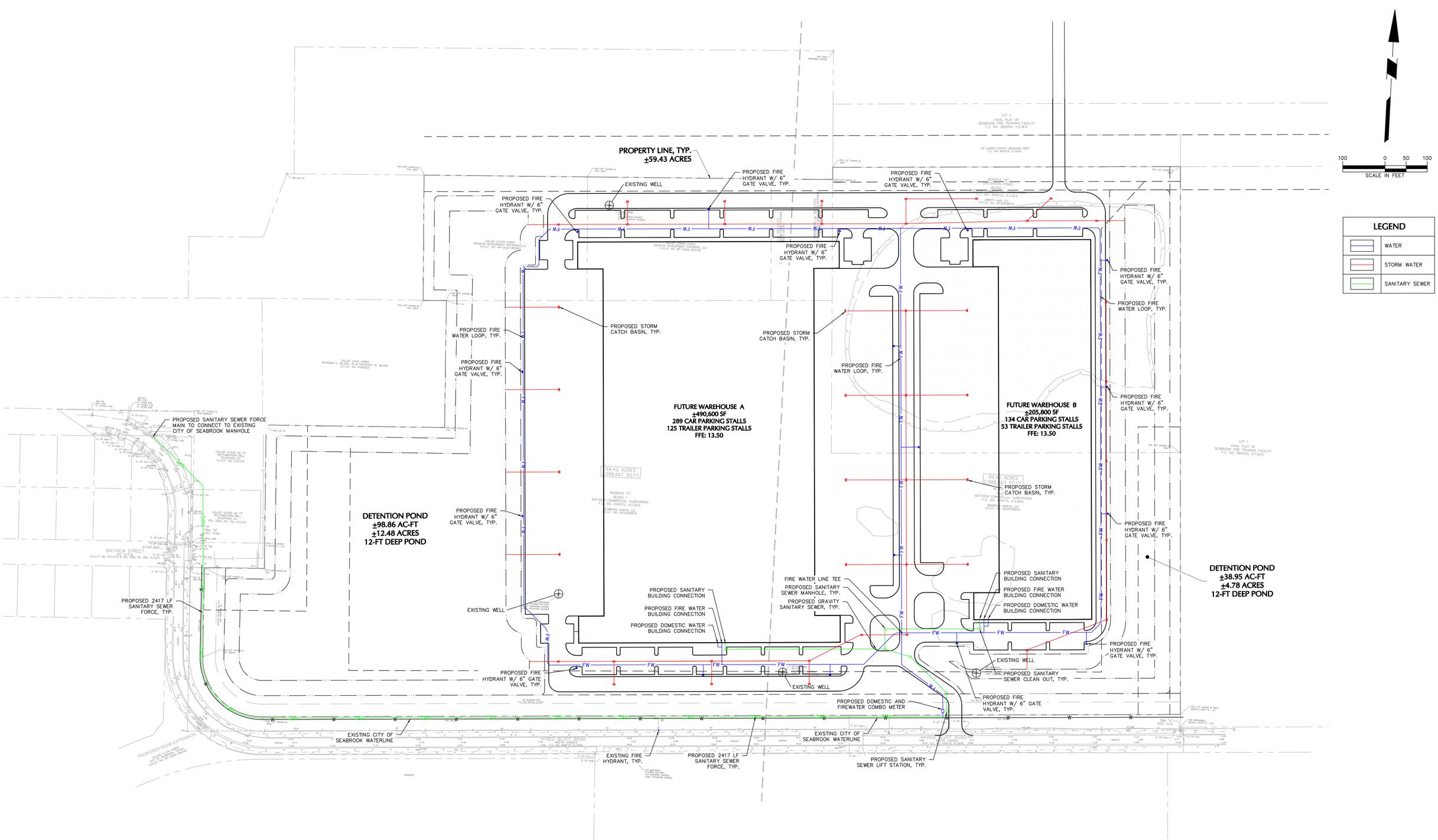

Date	Description	No.
Revisions		

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T: 281.675.7900 F: 281.675.7901 www.langan.com
TBPE FIRM REG. #F-13709

Project
SEABROOK (CONSTELLATION)
HARRIS COUNTY SEABROOK TEXAS

EXHIBIT
UTILITY PLAN

Project No.	510170101
Date	04/24/2026
Drawn By	DL
Checked By	AWP

EXHIBIT
D-12

LANGAN
Project No. 510170101

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August 2026

August 2026

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jul 26	27	28	29	30	31	Aug 1
2	3	4 6:00pm Regular City Council Meeting (City Hall)	5 6:00pm Budget Workshop (City Hall)	6 5:00pm Parks & 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 6:00pm Budget Workshop (City Hall)	20 6:00pm Seabrook Planning & Zoning Commission Meeting (Council Chamber)	21	22
23	24	25	26	27	28	29
30	31	Sep 1	2	3	4	5

September 2026

September 2026

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 30	31	Sep 1 6:00pm Regular City Council Meeting (City Hall)	2	3 5:00pm Parks & Trails Committee Meeting (Public Works Facility)	4	5
6	7	8	9	10 6:00pm Seabrook Economic Development Board of Directors Meeting (Council Chamber)	11	12 8:00am Kids' Fish (Bayside Park)
13	14	15 5:00pm Special Budget Meeting (City Hall) 6:00pm Regular City Council Meeting (City Council Chamber)	16	17 6:00pm Seabrook Planning & Zoning Commission Meeting (Council Chamber)	18	19
20	21	22	23	24	25	26
27	28	29	30	Oct 1	2	3