



*City of*

**LAKE JACKSON**

*Enchantment*



THIS DOCUMENT WAS PREPARED BY THE  
OFFICE OF THE CITY MANAGER

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# City Council

The City of Lake Jackson operates under the Council/Manager form of government. Your City Council consists of a mayor and five council members, who serve two year staggered terms, and are elected on an “at-large” basis. Your City Council meets every first and third Monday of the month at 6:30 p.m. in City Hall. You are invited to attend any of these meetings. Operating under a Home Rule Charter and the Council/Manager plan, the City Council is the legislative body of your city government. The City Council appoints the City Manager who is responsible for the general administration of the City on a daily basis. The City Council appoints the City Attorney and Municipal Judges. Council also appoints the members of all the various boards and commissions, who volunteer their time and energy to the City.



Left to right: City Attorney Sherri Russell, Councilmembers Jon “J.B.” Baker, Gerald Roznovsky, and Scott Schwertner, Mayor Joe Rinehart, City Manager William P. Yenne, Councilmembers Heather Melass and Will Brooks, and City Secretary Alice Rodgers.

# TABLE OF CONTENTS



LAKE JACKSON

*City of Enchantment*



# TABLE OF CONTENTS

---

## READER'S GUIDE

Budget Calendar .....	10
Annual Budget Kickoff Memo .....	11
Guide to Program of Services .....	13
Financial Structure .....	24

## DIRECTIVES & POLICIES

Financial Policy .....	26
Charter Directives .....	31

## VISION / STRATEGIC PLAN ..... 35

## MANAGER'S MESSAGES

Review of FY12-13 Budget .....	49
FY13-14 Budget	
Highlights .....	54
General Fund .....	56
Utility Fund .....	60
Other Funds .....	62
Conclusion .....	66

## ORGANIZATIONAL CHARTS ..... 69

## BUDGET SUMMARIES

Combined Funds Summary .....	74
Revenues by Category .....	76
Expenditures by Category .....	77
Fund Balance History & Projections .....	78
General Fund Balance Analysis .....	79
Utility Fund Balance Analysis .....	80
Other Fund Balance Analysis .....	81
Personnel Summary by Department & Status .....	82
Operating Funds Summary .....	83
General Fund Revenues by Category .....	84
General Fund Expenditures by Category .....	85
Utility Fund Revenues by Category .....	86
Utility Fund Expenditures by Category .....	87
Summary of Capital Items .....	88

## MAJOR REVENUE SOURCES ..... 89

# TABLE OF CONTENTS

---

## GENERAL FUND

General Fund Budget Summary .....	103
General Fund Projected Revenues .....	104
Estimated Ad Valorem Tax Collections & Distribution .....	106
General Government Services	
Non-Departmental .....	108
Administration .....	111
Elections .....	117
Civic Center .....	123
Legal Services	
Legal .....	131
Financial Service	
Finance .....	139
Municipal Court .....	145
Public Safety	
Police .....	153
Humane .....	159
Fire .....	165
EMS .....	171
Engineering Services	
Engineering .....	179
Public Works Services	
Streets .....	187
Drainage .....	193
Code Enforcement/Bldg. Inspection .....	199
Garage .....	205
Parks & Recreation Services	
Parks .....	215
Recreation .....	221
Miscellaneous Services	
Keep Lake Jackson Beautiful .....	229
Library .....	235
Museum .....	239
Youth Advisory .....	243
Senior Advisory .....	249

## GENERAL DEBT SERVICE FUND

Explanation of Debt Service Fund .....	254
Revenue & Expenditure Summary .....	255
Estimated Tax Collection & Distribution .....	256
General Obligation Bond Schedule .....	257
Schedule of Bonds Outstanding .....	258
Debt Planning and Administration .....	259
Debt Service Tax Rate Planning Guide .....	260

# TABLE OF CONTENTS

---

## UTILITY FUND

Utility Fund Budget Summary .....	263
Explanation of Utility Fund Major Revenue Sources .....	264
Utility Fund Projected Revenue .....	268
Utility Fund:	
Non Departmental .....	271
Utility Administration .....	273
Water .....	279
Water Proforma .....	285
Wastewater .....	287
Wastewater Proforma .....	293
Sanitation .....	295
Sanitation Proforma .....	301

## UTILITY DEBT SERVICE FUND

Explanation of Utility Debt Service Fund .....	304
Revenue & Expenditure Summary .....	305
Waterworks & Sewer System Debt Service Schedule .....	306
Utility Revenue Debt Schedule .....	307
Schedule of Bonds Outstanding .....	308
Pledged Revenue Coverage Projections .....	309

## CAPITAL PROJECT FUNDS

General Projects Fund .....	312
General Projects C.I.P. ....	318
Utility Projects Fund .....	323
Utility Projects C.I.P. ....	327
Long Term Capital Projects .....	331

## ECONOMIC DEVELOPMENT FUNDS

Economic Development Fund .....	336
Revenue & Expenditure Summary .....	338
Financial Plan .....	339
Sales Tax History .....	340
Economic Development Debt Service Fund .....	341
Revenue & Expenditure Summary .....	342
Certificate of Obligation Debt Service Schedule .....	343
Schedule of Bonds Outstanding .....	344

## GOLF COURSE FUND

Goals & Objectives .....	347
Revenues/Expenditures .....	348
Bond Debt Service Fund .....	349
Debt Service Schedule .....	351

**OTHER FUNDS**

Equipment Replacement Fund ..... 354  
Revenue & Expenditures ..... 356  
Park Fund ..... 360  
Unemployment Insurance Fund ..... 361  
Motel Occupancy Fund ..... 362  
Special Events Fund ..... 364  
Red Light Camera Fund ..... 365  
Public, Education and Government (PEG) Programming Fund ..... 367  
Police Seizure Fund ..... 368  
Contingency General Fund ..... 370  
Contingency Utility Fund ..... 371

**MULTI-YEAR FUNDS**

Multi-Year Fund Summary ..... 374  
2004 Facility & Infrastructure Improvements Fund ..... 376  
2007 Infrastructure Improvement Fund ..... 378  
2007 Water and Sewer Bond Construction Fund ..... 380  
2010 Water and Sewer Bond Construction Fund ..... 383  
2010 Infrastructure Bond Construction Fund ..... 385  
2010 Downtown Revitalization Bond Construction Fund ..... 387  
2013 Infrastructure Bond Construction Fund ..... 389  
2013 Water and Sewer Bond Construction Fund ..... 391  
2013 Downtown Revitalization Bond Construction Fund ..... 393

**STATISTICAL INFORMATION** ..... 395

**BUDGET GLOSSARY** ..... 419

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# READER'S GUIDE



LAKE JACKSON

*City of Enchantment*

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## **CITY OF LAKE JACKSON - 2013-2014 BUDGET SCHEDULE**

24	Goals/Visioning Workshop with City Council (5-9 pm)
20	Goals/Visioning Workshop with City Council (5-9 pm)
il 1	Regular City Council Meeting
il 8	CIP Workshop with City Council (5-9 pm)
il 24	9:00 a.m. Budget Kickoff. Distribute Worksheets to Department Heads – Staff
il 22	Regular City Council Meeting
7 6	Regular City Council Meeting
7 13	<b>Strict Deadline</b> – Goals and Accomplishments & YTD Performance Measures submitted by Dept. Heads & Directors
7 15	<b>Strict Deadline</b> – Department Heads Submit Budget Request to City Manager –
7 20	Regular City Council Meeting
7 20-May 28	Budget Hearings Department Heads, Budget Staff Explain Department Head Requests
8 3	Regular Council Meeting
7 29-June 17	Budget Staff prepares Preliminary Budget Requests
8 17	Regular City Council Meeting
8 18–June 28	Proposed Budget Request Prepared for Presentation to City Council
7 1	Regular City Council Meeting – Proposed Budget Delivered to City Council
7 2	File Proposed Budget with City Secretary
7 4	Independence Day – Holiday
7 13	Saturday Budget Workshop
7 15	Regular City Council Meeting
7 19	Receive Certified Appraisal Roll, Calculate Effective Tax Rate
7 20,22, or 29	Budget Workshop possibilities with City Council, if necessary. Estimated appraisal roll and effective tax rate.
7 2	72-hour Open Meetings Notice
7 5	Call public hearing for Budget on August 26th by Resolution
7 5	Publish Effective Tax Rate
7 5	Regular Council Meeting – Council will discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), Schedule a public hearing for August 19 & 26 and take record vote to place a proposal to adopt the tax rate on the agenda of September 6 <sup>th</sup> meeting (specifying rate).
7 12	Notice of Public Hearing on Tax Increase – is the first quarter-page notice in newspaper and on TV and Website published at least 7 days before public hearing.
7 16 (day to publish)	72-hour Open Meetings Notice for Public Hearing on Tax Rate & 10 day Newspaper Notice on Budget Public Hearing (required by charter).
7 19	Regular Council Meeting – First Public Hearing on Tax Rate (council announced date, time & place of vote)
7 19 publish between 8/21 & )	Notice of Vote on Tax Rate published before meeting to adopt tax rate - is the second quarter-page notice in newspaper before meeting and published on TV and Website at least seven days before meeting.
7 23	72-hour Open Meetings Notice for Public Hearing (Open Meetings Notice)
7 26	Council Meeting-Second Public Hearing on Tax Rate Increase and announce meeting to Adopt Tax Rate on September 3. Public Hearing on Budget, announce meeting to Adopt Budget on September 3.
7 27	Public notice of vote in paper, on internet, and on cable channel.
7 30	72-hour Open Meetings Notice for City Council to adopt Budget and Tax Rate
7 2	Labor Day Holiday
7 3	Regular Council Meeting: a) Final Adoption of Budget by Resolution. b) Adopt Tax Rate by Ordinance.
7 4	Final Budget is filed with City Secretary, County, and State.
7 16	Regular City Council Meeting
7 1	New Fiscal Year Begins

# Budget Kick-off Memo



To: All Directors, Dept. Heads & Supervisors  
From: William P. Yenne, City Manager  
Date: April 24, 2013  
Re: FY 2013-2014 Budget

The City Council has reviewed and updated our Goals and Vision, as well as preliminarily set our Capital Projects priorities for FY 13-14.

The City Council reconfirmed the current vision elements and slightly modified the objectives they would like us to focus on this coming year.

## Vision Element

Enable Growth & Revitalization

## Objective

- Facilitate development of new Housing
- Expand City's economic development initiatives
- Implement downtown revitalization
- Study and address revitalization of Plantation Drive
- Facilitate development of declining areas
- Reduce the number of residential structures that do not meet minimum standards

Enhance Communication & Technology

- Improve communication externally and internally through best practices and enhanced technology
- Enhance visibility of Lake Jackson to others
- Develop a citizen request/response system
- Improve interaction between City Council and Boards

Maintain Infrastructure

- Continue to upgrade and maintain infrastructures, facilities and equipment

Maintain a Well Managed City

- Hire & retain qualified Employees
- Continue in-house training opportunities for employees
- Use new technology to improve areas of operations
- Increase the use of GIS technology

Enhance Quality of Life

- Continue to enhance the safety of our citizens
- Assist BISD in addressing issues facing the district within the community
- Provide quality parks and recreation opportunities
- Provide community with affordable and family oriented activities
- Continually evaluate the City's public Transportation System
- Promote and support cultural opportunities in the City with local civic groups

As the goals and visioning system has matured it has become fully integrated into our operational structure.

A copy of the final goals and visioning document for this coming year is included in your budget package.

Please pay attention to these objectives and the goals set by City Council and prepare your budgets accordingly.

City Council fully realizes that there are budget constraints and that we need to address their priorities in a fiscally prudent manner.

We will need to be thorough in justifying increases in revenues and expenditures. There is always great sensitivity by the public to any increases in the tax rate and our utility rates.

Overall, revenues are starting to improve. Our main revenues, sales tax, industrial district and property tax will be up this next year. Some revenues, such as franchise payments from the public utilities are flat or going down. But, overall, I expect to see increased revenues this year.

As always, my first goal will be to take care of the employees who have helped see us through the rough times by providing a raise. I will entertain reclassification requests and requests for personnel, with priority going to those positions that have been authorized but unfunded for the past five years or so.

At this time I don't know what increases to our health insurance will be, but I do expect that to rise.

I also don't know about increases to our BWA rates or landfill costs at this time. We will work to get those numbers as soon as possible.

We will be doing a lot of capital projects this year and next. We are selling the remaining \$4 million from the 2010 bond issue to replace streets in our older neighborhoods. We will be providing utilities to the airport and proposed new business park and we will be constructing phase 3 of the downtown project. We have lots of capital projects on our plate.

We are beginning to see the initial impact of these major industrial expansions that are underway and/or planned for the next several years. Our area is seeing an influx of new residents. I see this continuing for the next 5 to 10 years.

With this new growth will come new challenges. We did a great job of preparing for this growth by improving our infrastructure during the "down" times. Now we can accommodate this growth and plan for more in a logical, cost-effective manner.

So, as you prepare this year's budget, please remember the lessons of the recession and how we were able to do more with less. Continue to look at your operations and see how we can do things better and in the most efficient way possible. If you seek additional funding or personnel you need to justify these requests and how they fit our strategic plan and how these will improve services to our citizens. Develop your plans such that we can potentially implement improvements over a period of years to minimize the impact on the budget.

In the end I need you to continue to budget conservatively and responsibly. Always look for better, more efficient ways to provide services. Be willing to question why we do the things we do and see if there is a better way to do them or even consider not doing them in the future if you truly don't believe they are needed.

Again, my overall approach will be to take care of the employees we currently have by getting them a much deserved raise. This will help us to continue to provide the outstanding services to our citizens that we currently deliver. This also meets the goal to "Hire and Retain Qualified Employees".

Thank you for all your hard work.

If you have any questions about the budget, don't hesitate to discuss these with me or other members of the budget staff



# **THE BUDGET PROCESS**

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The City of Lake Jackson uses a hybrid performance/program oriented budgeting process.

1. City Council Issue Development

Early in the year, the City Council reviews the City’s Goal and Visioning process and considers goals to meet the established vision elements. Also, a capital improvements workshop is held to establish the capital project priorities for the coming fiscal year. Council priorities and goals are incorporated into the proposed budget. Major issues are fully addressed in the “Manager’s Message” section of this document.

2. Revenue Projection

The budget revenue projection for the new fiscal year begins midyear of the current fiscal year. This projection is made by the City’s Budget Committee (comprised of the City Manager, Assistant City Manager, Finance Director and Administrative Assistant) with the help of department directors and supervisors. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although beginning earlier, the budget revenue projection occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

3. Proposed Budget Development

During budget development at the department level, the City’s Budget Committee works with department directors and supervisors to analyze requests, provide advice and lend assistance. Staff work sessions are held to discuss and develop goals and performance measures which tie in to council set goals and priorities.

4. Proposed Budget Analysis/Compilation

Once departmental budget requests are completed, the Budget Committee meets with each department to review and discuss their funding request.

Given revenue projections and funding requirements, requests are proposed for funding according to ranking received by the Budget Committee. At this time the funding level is weighed against available resources, and a tax rate increase may or may not be recommended depending upon Council program priorities and issues previously expressed in the budget process.

5. City Council Budget Study

Several budget work sessions, which are open to the public, are held with the City Council to review and discuss the proposed budget. At the work sessions, the City Manager reviews major issues and presents an overview of the budget and department directors present their budget to the City Council.

### 6. Public Hearing/Budget Adoption

A public hearing on the budget and tax rate is held in August prior to final budget consideration. At said hearing, citizens or any other individual may make formal comment either for or against the proposed budget. The public also has the opportunity to attend City Council budget work sessions occurring in July and possibly August.

Budget adoption occurs in September after City Council deliberations and the public hearing. City Council may take action to modify the proposed budget per its discretion. The City Council also adopts a tax rate to support adopted funding levels.

### 7. Compilation of Adopted Budget/Budget Maintenance

An adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in late September. Ledger accounts are prepared for the new fiscal year prior to October 1.

Budget maintenance is a year round activity of department directors and the Budget Committee. Spending control mechanisms include monthly review of expenditures by the Department Directors, Supervisors and Budget Committee. Also, all purchase requisitions are compared to the line item and departmental budget prior to approval. Beginning in January, monthly budget analysis reports are prepared to present budget versus estimated expenditure variances. These reports are reviewed by staff to identify any major expenditure variances. Monthly reports are prepared for City Council. Department heads are instructed that expenditures for individual line items may exceed the budgeted amount as long as the department's total expenditures remain less than the budgeted amount.

### 8. Budget Amendment

In some cases department expenditures may exceed the budgeted amount so long as the fund as a whole remains within the budgeted amount. This is the case because the budget is adopted at the fund level. A budget amendment is presented to Council for approval only if the budget for an individual fund is being changed or projects added to the capital funds.

### 9. Program Goals and Measures

Finally, program goals and measures are evaluated during the fiscal year to determine effectiveness of program activities and levels of appropriate funding and effectiveness in meeting the vision and vision elements established by City Council.

# **ORGANIZATION OF THE BUDGET**

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## **BUDGET SUMMARIES**

The Budget Summaries section is designed to provide a quick overview of the budget for all funds of the City. This section includes the following schedules:

Combined Funds Summary - Presents the total budgeted revenues and expenditures for each fund. Transfers between funds are subtracted from the total to indicate total dollars in and out of the City.

All Funds Revenues by Category - Presents a breakdown of all City revenues by Category and presents it graphically.

All Funds Expenditures by Category - Presents a breakdown of all City expenditures by Category and presents it graphically.

Governmental Fund Types Projected Fund Balances - Summarizes the projected beginning and ending governmental funds. This schedule is useful in determining whether fund balances are maintained at sufficient levels.

Proprietary Fund Types Projected Cash Balances - Summarizes the projected beginning and ending cash balance for each of the proprietary funds. This schedule is useful in determining whether cash balances are maintained at sufficient levels.

Personnel Summary by Department - Summarizes authorized positions for the current budget and previous three years. Explains what positions have been added, deleted or reclassified.

Operating Funds Summary - Presents the combined revenues and expenditures for the General & Utility operating funds. Presents a more detailed breakout of expenditures.

General Fund Revenues by Category - Presents a breakout of the General Operating Fund revenues by Category and presents it graphically.

General Fund Expenditures by Category - Presents a breakdown of all General Operating Fund expenditures by Category. Includes a summary of General Fund authorized personnel.

Utility Fund Revenue by Category - Presents a breakout of the Utility Operating Fund revenues by Category and presents it graphically.

Utility Fund Expenditures by Category - Presents a breakdown of all Utility Operating fund expenditures by Category. Includes a summary of Utility Fund authorized personnel.

Summary of Capital Items - Summarizes all capital expenditures.

## GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

Program Description This section outlines the duties and responsibilities performed by the department. It is provided to enable the reader to understand the function of each department.

Goals and Objectives Each department has provided a summary of specific goals they wish to achieve during the coming fiscal year. They should have a specific time frame or measurable achievement.

Accomplishments - Each department has provided a listing of major accomplishments for the previous fiscal year.

Measures Measures include workload indicators as well as performance measures indicators which reflect major activities of the department. Workload measures also indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Performance measures may also include productivity indicators. Productivity indicators reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While workload indicators indicate “how much” activity the department is performing, productivity indicators identify “how well” the department is performing. These indicators should be able to be tracked with a reasonable amount of time and effort.

Resources The summary of resources identified by department, highlights fees and revenues which are generated as a result of department activities. In many departments, a change in level of activity will have an impact on associated revenues. This section highlights that relationship.

Expenditures The summary of expenditures identified by department shows the category of expenses for each of the department’s programs as compared from year to year.

Personnel Summary The Personnel summary section shows the positions or personnel resources budgeted to carry out services.

Major Budget Changes The summary of major budget changes identifies significant changes in funding levels and organizational alignment. This section also details major new programs and items proposed for funding.

# FINANCIAL FUND ACCOUNTING

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## SUMMARY OF FINANCIAL FUND ACCOUNTING

The City uses individual funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and achieve fiscal accountability by segregating transactions related to certain government functions and activities.

A fund is a fiscal and accounting entity with a self-balancing set of accounts. A separate fund may be established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The two types of funds utilized in the City's Comprehensive Annual Financial Report (CAFR) are *Governmental* and *Proprietary*. For the City's day-to-day operations, and for budgetary purposes, some of the funds reported in the CAFR are broken down into sub-funds. Each of the sub-funds budgets is established independently. The following is an explanation of the City's use of funds.

## GOVERNMENTAL FUND TYPES

### General Fund

The *General Fund* is the City's primary operating fund. The *General Fund* is presented as a major fund in the basic financial statements of the CAFR. It accounts for all financial resources of the City, except those required to be accounted for in another fund. The principal sources of revenues of the *General Fund* are property taxes, sales taxes, franchise taxes, permit fees and fines. Expenditures are tax supported activities such as general government, finance, public safety, public works, parks and recreation. For budgetary purposes, the *General Fund* of the City is comprised of: the General Operating Fund, Equipment Replacement Fund, Unemployment Insurance Fund, Special Events Fund, the General Contingency Fund and the Parks Fund. Each of these funds is budgeted independently, with the emphasis on the General Operating Fund. The City's financial policy is to always budget this fund as balanced. Revenues equal expenditures. According to the City Charter, the expenditures of the General Operating Fund budget shall not exceed the total estimated resources (prospective income plus cash on hand).

### Special Revenue Funds

The *Special Revenue Funds* are used to account for specific resources and expenditures that are legally restricted for particular purposes. Special Revenue funds include: the Motel Occupancy Tax fund, the Economic Development fund, Public Education and Government Programming (PEG) fund, the Police Seizure fund, and the Red Light Camera Fund. In the CAFR, the Economic Development fund is presented as a major fund.

### Debt Service Fund

The *Debt Service Funds* are used to account for the accumulation of resources for the annual payment of debt principal and interest, and to provide a reserve for such payment. Debt Service Funds include: General Debt Service, Economic Development Debt Service, Golf Course Debt Service, and the Utility Debt Service. A cash basis budget is adopted for each of these funds. In the CAFR, the General Debt Service fund is included as a major fund. The Golf Course Debt Service and the Economic Development Debt Service are presented

## **FINANCIAL FUND ACCOUNTING**

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combined with other non-major governmental funds. Utility Debt Service is included as part of the Utility Fund in the proprietary fund statements.

### Capital Projects Funds

*Capital Project Funds* are used to account for the acquisition, construction or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, 2004 Infrastructure Improvement Fund, 2009 Infrastructure Improvement Fund, the Court/EOC/Brazos Oaks Construction Fund, and the Downtown Revitalization Fund. In the 2011 CAFR, the Downtown Revitalization Fund is classified as a major fund.

### **PROPRIETARY FUND TYPES**

#### Enterprise Funds

*Enterprise Funds* are used to account for operations that are financed and operated in a manner similar to private business enterprises. Such funds are to be financed or recovered primarily through user charges. The City has two Enterprise Funds: the Utility Fund and the Golf Course Operating Fund. For budgetary purposes, the Utility Fund includes the following sub-funds: Utility Operating Fund, Utility Contingency, Utility Debt Service, Utility Projects, 2007 Water and Sewer Construction Fund, and 2010 Water and Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund.

# FINANCIAL STRUCTURE

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## SUMMARY OF ACCOUNTING AND BUDGETING FINANCIAL STRUCTURE

### GOVERNMENTAL FUNDS

#### General Fund Sub-Funds

General Operating Fund - This fund includes the maintenance and operations portion of the tax revenues and tax supported activities such as Police, Fire, Drainage, Streets, Parks and Recreation. This fund is annually budgeted to “balance” or is prepared so that revenues equal expenditures.

Equipment Replacement - Each department has a budgeted transfer to this fund. The transfer amount is based on the equipment used by the department, the original cost of the equipment and its estimated useful life. Accumulated resources in this fund are then used to purchase new and replacement equipment. This fund is not necessarily budgeted to be balanced. In some years revenues may exceed expenditures and vice versa. Budgeted equipment purchases may carryover to following budget year if not completed in the current year.

Unemployment Insurance - If necessary, each department has a budgeted transfer to this fund. The transfer amount is roughly based on the number of employees in the department. Accumulated resources are used to pay unemployment claims.

Special Events Fund - Money is transferred to this fund from the Motel Occupancy Tax Fund to assist with the payment of Festival of Lights expenditures. The General Fund also transfers money here to pay the Fourth of July expenditures. This fund is not necessarily budgeted to be balanced. In some years revenues may exceed expenditures and vice versa.

General Contingency Fund - This fund contains money to be used in case of emergency or special situation. The City seeks to maintain a fund balance that is at least 3% of the General Fund budgeted expenditures.

Park Fund - This fund accounts for revenue received from donations in lieu of parkland. This fund’s revenue may also be supplemented by year-end transfers from the General Fund. The Parks Board is responsible for establishing the budget and funds are normally budgeted as projects which may carryover fiscal years. This fund is not typically budgeted as balanced.

#### Special Revenue Funds

Motel Occupancy Fund - This fund accounts for the revenue received from the tax on motel rooms. The use of this revenue is limited and is therefore accounted for separately. This fund is not necessarily budgeted to be balanced.

Police Seizure Fund - This fund is used to account for monies obtained through a federal equitable share program for assistance in federal narcotics investigations and monies obtained from local narcotics investigations, authorized by state chapter 59 code of criminal procedure (C.C.P.). These monies must be used for law enforcement purposes as set forth in Chapter 59 C.C.P. and the federal equitable sharing agreement. Permissible uses include cost associated with: investigations, training, detention facilities, equipment, travel & transportation, awards and memorials for law enforcement personnel, drug and gang awareness

programs, matching funds in a federal grant program, transfers to other law enforcement agencies, accounting, and language assistance services.

Public, Educational and Governmental (PEG) Programming Fund - this fund is used to account for PEG cable television fees. The expenditures are restricted to PEG access facilities.

Economic Development Fund - This fund accounts for the revenues received from the additional 1/2¢ sales tax. Items budgeted in this fund are typically debt service transfers and smaller “cash” projects which may carryover fiscal years. This fund is not budgeted as balanced. Our objective is to establish a fund balance equal to the next year’s debt service requirements.

Red Light Camera Fund - This fund accounts for the net revenues received from citations generated from the red light cameras. Half of the net revenues must be remitted to the State. Expenditures are limited by State law to items that will improve traffic safety.

### **Debt Service Funds**

General Debt Service Fund - This fund includes the debt service tax revenues and the debt service expenditures related to tax supported General Obligation Bonds.

Golf Course Debt Service - Money is transferred to this fund from the Economic Development Fund and the Golf Course Operating Fund to pay debt service on bonds issued to construct the golf course. This fund is budgeted as balanced and is reduced to zero once a year.

Economic Development Debt Service - Money is transferred to this fund from the Economic Development Fund to pay debt service on Certifications of Obligations issued to construct recreation and economic development related projects.

### **Capital Projects Funds**

General Projects Fund - The major revenue source for this fund is year-end transfers from the General Operating Fund. Accumulated resources are used for a variety of capital projects that are identified by staff, then rated and prioritized by the City Council. Funding for additional projects is approved annually through the budget process. Expenditures for approved projects may occur over multiple fiscal years. Additional projects may be added during the budget process, if there are funds remaining after the completion of previously approved projects. The goal is to maintain at least \$500,000 in the fund.

Multi-Year Funds - This includes all Governmental construction funds funded by the issuance of bonds or Certificates of Obligation.

## **ACCOUNTING AND BUDGETING BASIS**

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### **PROPRIETARY FUNDS**

Proprietary funds are considered to be similar to a business enterprise. Expenditures are supported by user fees and charges. The specific funds which make up the proprietary fund type are:

#### **Utility Fund Sub-Funds**

Utility Operating Fund - This fund includes the revenues from water, sewer, and sanitation charges. It includes the expenditures related to providing these services. This fund is annually budgeted so that revenues equal expenditures.

Utility Contingency Fund - This fund contains money to be used in case of emergency or special situation. The City seeks to maintain a fund balance of at least 3% of the Utility Operating Fund budgeted expenditures. This fund typically has no budgeted expenditures.

Utility Debt Service - Money is transferred to this fund from the Utility Operating Fund to provide for the payment of utility related debt service and to provide a reserve for that payment. This fund is not budgeted to be “balanced” but revenue and expenditure amounts are close to the same amount.

Utility Project - This fund receives transfers of budget savings from the Utility Operating Fund. Accumulated resources are used for a variety of water and sewer projects that are identified by staff, then rated and prioritized by the City Council. Funding for additional projects is approved annually through the budget process. Expenditures for approved projects may occur over multiple fiscal years. Additional projects may be added during the budget process, if there are funds remaining after the completion of previously approved projects. The goal is to maintain at least \$500,000 in the fund balance.

#### **Golf Course Funds**

Golf Course Operating Fund - This fund accounts for the revenues and expenditures of the Wilderness Golf Course which opened May of 2004. The course is managed and operated for the city by KemperSports. This fund is budgeted with a slight income.

## **ACCOUNTING AND BUDGETING BASIS**

### **Basis of Accounting**

The City of Lake Jackson uses governmental and proprietary fund types to account for its activities. All fund structures and accounting standards used for financial reporting are in compliance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards.

The City’s accounting records for *governmental funds* are maintained on a modified accrual basis. Under this basis of accounting, revenues are recognized when they are susceptible to accrual (i.e. measurable and avail-

## ACCOUNTING AND BUDGETING BASIS

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able). 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 (usually within 60 days of fiscal year-end). Ad valorem tax, sales tax, franchise tax, and interest revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeiture revenues are recorded as revenues when received in cash because they are generally not measurable until they are received. Expenditures are recorded when the related liability is incurred.

Accounting records for the City's *proprietary funds* are maintained on the accrual basis. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.

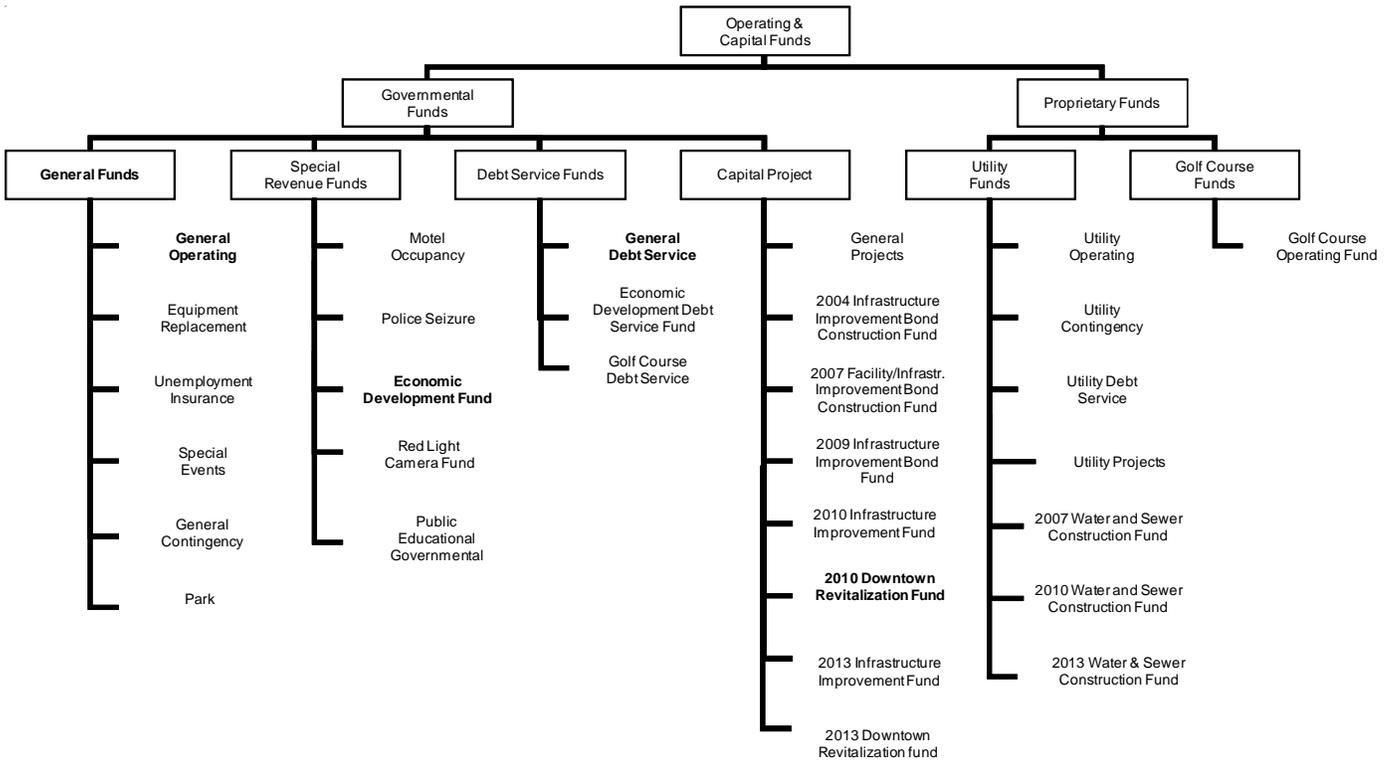
### **Basis of Budgeting**

The City prepares its annual budget using concepts compatible with the modified accrual basis of accounting. Similar to the accounting basis, the budgetary basis recognizes revenues in the accounting period in which they become available and measurable. Expenditures (expenses) are budgeted in the accounting period in which the fund liability is incurred. The major differences between the budgetary and accounting basis are that:

- Interest expense on long-term debt is budgeted when due.
- Depreciation is not budgeted.
- Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
- Capital outlay is budgeted during the year the expenditure will occur.

Budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

# Financial Structure



Bolded Funds were accounted for as Major Funds in the 2011-12 Comprehensive Annual Financial Report.

# DIRECTIVES & POLICIES



LAKE JACKSON

*City of Enchantment*



# FINANCIAL POLICY

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## SUBJECT:

## REVENUES

1. Development of Revenue Projection. Revenues are budgeted conservatively using an objective approach to analyze historical data and inherent trends. Adjustments are made to account for known events and projected economic activity within the city and surrounding areas

Additionally, a five year projection of revenues will be performed as part of the debt capacity analysis. This analysis is updated at least annually. It is utilized to plan the timing and amount of future bond issues so as to have the least possible impact on the overall tax rate.

2. User Charges and Fees.  
General Fund. As part of the budget process, user charges and fees will be examined and compared to the cost of providing the services to facilitate City Council's policy decision regarding the level of support to be provided. For services that provide significant indirect benefits to the community, the City will not budget to recover the full cost of those services with user fees; but will subsidize the cost of providing the services using other general revenues. Factors in setting of fees shall include but not be limited to: market and competitive pricing, effect on demand for services, and impact on users.

Enterprise Funds. . Utility rates and other fund user fees shall be set at levels sufficient to cover (direct and indirect) operating costs, meet debt obligations and debt service coverage, provide pay-as-you-go funding for utility (capital) projects, and provide adequate levels of working capital.

Additionally, for each of the operations accounted for by this fund a detail proforma will be presented projecting revenues and expenditures for three years.

3. Non-recurring Revenues - Non-recurring revenues sources, such as a one-time revenue remittance, can only be budgeted/used to fund non-recurring expenditures, such as capital equipment purchases and small capital projects.

## SUBJECT:

## EXPENDITURES

1. Budgeted expenditures in the General Operating Fund and Utility Operating Fund will not exceed projected revenues.
2. Core services will be budgeted in order that outstanding quality services will be provided. Generally, only when known increases in revenues are going to take place or are planned (such as increased fees or industrial district revenue) will new or expanded services be considered.
3. The capitalization threshold for fixed assets is \$5,000. Minor purchases with a unit cost under \$5,000 are included in the operating budget of the department making the request. The capitalization threshold of \$5,000 will be applied to individual items, rather than to a group of similar items.
4. Capital equipment purchases exceeding \$5,000 are budgeted in the Equipment Replacement Fund. Other projects (drainage, street, facility, water and wastewater) are budgeted in the General Projects Fund and the Utility Projects Fund, if funds are available. Larger projects, typically those over \$500,000, are funded by issuing some form of debt (i.e. bonds), and are budgeted in multi-year bond construction funds.

## **SUBJECT: INVESTMENTS**

As adopted by the City Council, it is the policy of the City of Lake Jackson that the administration and investment of funds be handled as its highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City; and conforming to all applicable Federal, State and local government statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to safety and liquidity requirements. It is the intent of the City of Lake Jackson to pursue a passive investment strategy in which investments are held to maturity as opposed to an active strategy in which investments are sold prior to maturity. The earnings from investment will be used in a manner that best serves the public trust and interest of the City of Lake Jackson.

The investment policy applies to all financial assets of the City of Lake Jackson. These funds are accounted for in the City's Comprehensive Annual Financial Report and include the General, Special Revenue, Debt Service, Capital Projects, and Proprietary Funds. All cash of the various funds (excluding bond funds) are combined into the pooled cash fund for efficiency and maximum investment opportunity. Interest revenue derived from the pooled cash fund is allocated to the participating funds (monthly) based on the relative cash balance of each fund. Bond funds are invested in separate investment pool accounts. Maintaining these funds in separate accounts simplifies the calculation necessary for the reporting of arbitrage earnings. All funds in the pooled cash fund are to be administered in accordance with this policy.

The primary objectives, in priority order, of the City's investment activities shall be preservation and safety of principal, liquidity and yield.

## **SUBJECT: FUND BALANCE**

### *GOVERNMENTAL FUND BALANCE*

Fund Balance measures the net financial resources available to finance expenditures of future periods. There are five categories of Fund Balance in all governmental funds – not all will always be present. The fund balance categories are defined below:

1. Non-spendable – cannot be spent because of the form (i.e. inventory)
2. Restricted - portion of fund balance that reflects external constraints on spending imposed by constitution, laws of other governments, creditors, or grantors.
3. Committed – portion of fund balance that reflects constraints that the City has imposed upon itself by a formal action of the City Council. City council will impose constraint prior to the end of the fiscal year. To date, City Council has committed the total fund balance of the General Contingency Funds for emergency use and in the event purchases cannot be accommodated through current year savings.
4. Assigned – portion of fund balance that reflects funds intended to be used for specific purposes. The assignment of funds is delegated to the City Manager and the Finance Director.
5. Unassigned – portion of fund balance that are not contained in the other classifications.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

# FINANCIAL POLICY

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## General Fund Unassigned Fund Balance:

The City's Unassigned General Fund Balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the City Council. The City shall strive to maintain a yearly Unassigned Fund Balance in the General Operating Fund in a range equal to 25% - 33% of budgeted expenditures for the General Operating Fund.

At the end of the fiscal year, the General Operating Fund Balance will be reviewed as to where it falls within the desired range. If the fund balance is deemed adequate, excess funds will be transferred to the General Capital Projects Fund or other funds as approved by City Council. Should the actual amount fall below the desired range, the City shall create a plan to restore the appropriate levels.

General Debt Service Fund. This fund is treated as a combination interest and sinking fund and reserve fund for each of general obligation debt issues. The maximum reserve balance for each of the issues being the lower of 1) average annual debt service x 1.25, 2) maximum yearly payment, or 3) 10% of principal. The fund balance must stay under the maximum allowed reserve so that this fund maintains bona fide debt service fund status for arbitrage calculation purposes. All money in this fund has been raised from the assessment of property taxes for the purposes of debt service. As such, they may only be used for debt service.

Economic Development Fund. The Lake Jackson Development Corporation established a target fund balance for this fund equal to the succeeding years debt service requirement. Because the primary source of income for this fund is sales tax, the Corporation board wanted to protect against the possibility of a downturn in revenue.

Equipment Replacement Fund. The fund balance in this fund is tied to specific pieces of equipment for which a reserve for replacement is provided.

Unemployment Insurance Fund. The City will seek to maintain a fund balance in this fund such that the interest earnings are sufficient to pay any claims.

Motel Occupancy Tax. There is no designated desired fund balance. Currently, City Council has chosen to spend down the fund balance and then operate year to year on revenues recovered.

Park Fund. The City will seek to maintain a \$100,000 balance in this fund. We are never sure there will be additional revenues (transfers) to this fund. Leaving a \$100,000 balance will allow at least one additional year of projects to be completed in the event funding is unavailable.

General Contingency Fund. The City seeks to maintain a balance in this fund equal to at least 3% of its respective operating fund's budgeted expenditures. This fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.

General Projects Fund. The City will seek to maintain a minimum balance of \$500,000 in this fund. These balances will allow for the completion of necessary but unforeseen projects that may occur during the year.

## ENTERPRISE FUND BALANCE

### Utility Operating Fund.

The City will seek to maintain a working capital (current assets minus current liabilities) balance equal to 25% to 33% of budgeted expenditures for the Utility Operating Fund. Again, maintaining a balance at this level provides a source of funds in the event of an unexpected budget shortfall or in case of disaster. At the end of the current fiscal year we anticipate a positive budget variance in the Utility Fund. After determining the desired fund balance in the Utility fund, the remainder of the positive budget balance is transferred to the Utility Capital Projects Fund or other funds as directed by City Council.

Utility Debt Service Fund. The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds and also to provide a reserve as provided by the City's bond ordinances. These ordinances currently require the City to maintain a reserve equal to the succeeding fiscal year's principal and interest payment. Upon the issuance of additional debt, the ordinances allow the reserve to be raised to the required level over 60 months. Additionally, each month there must be deposited in the fund  $1/6^{\text{th}}$  of the next maturing interest and  $1/12^{\text{th}}$  of the next maturing principal.

Utility Projects Fund. The City will seek to maintain a minimum balance of \$500,000 in this fund. These balances will allow for the completion of necessary but unforeseen projects that may occur during the year.

Utility Contingency. The City seeks to maintain a balance in this fund equal to at least 3% of its respective operating fund's budgeted expenditures. This fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.

## **SUBJECT:**

## **FUNDING OF CAPITAL PROJECT AND EQUIPMENT PURCHASES**

The City desires to fund as many Capital Projects and equipment purchases as possible on a pay as you go basis. Larger projects, typically those over \$500,000, will be accomplished by the issuance of General Obligation Bonds. To accomplish this goal the City has established three funds, the General Projects Fund, the Utility Projects Fund and the Equipment Replacement Fund.

The primary revenue source for the General and Utility Projects Fund is year-end transfers from their respective operating funds. After taking into consideration any desired growth in the fund balance, positive budget variances are transferred to the capital projects funds. In budgeting for these funds a capital improvement plan is maintained and updated at least annually. City staff, with input from City Council and citizens continually assesses potential projects that will require funding. The City desires to maintain a fund balance of \$500,000 in each of the capital project funds. However, these funds are typically budgeted to end the year with a fund balance greater than this to enable City Council to approve some urgent projects that arise during the year.

The Equipment Replacement Fund is the primary source of funds for all of the City's equipment purchases, both replacements and additions. Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This strategy

# FINANCIAL POLICY

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prevents severe fluctuations in the operating funds from year to year created by the purchase of expensive equipment. Each department's payment to the equipment replacement fund is budgeted in a line item labeled transfer to Equipment Replacement. The amount a department budgets as their transfer is calculated based on the equipment used by the department, the equipment's estimated cost and its estimated useful life. Each year the city typically budgets \$1 to \$2.0 million in equipment purchases.

## SUBJECT:

## PLANNING AND STRUCTURE OF CITY INDEBTEDNESS

The City's capital improvement plan calls for all but the largest, typically at least \$500,000, projects to be financed on a pay as you go basis through the General and Utility Projects funds. For larger projects the City will issue three types of debt instruments: General Obligation Bonds, Certificates of Obligation and Revenue Bonds.

**General Obligation Bonds.** The principal and interest on these bonds is paid with tax revenues. Any projects funded by the issuance of these bonds will be voted on by the citizens. Before the citizens vote, a detailed analysis and projection of the impact on the tax rate will be performed. The citizens will be informed via city newsletter, public meeting and other media what this potential impact on the tax rate is.

**Certificates of Obligation.** The principal and interest on these bonds is paid with revenue from the half-cent sales tax (Economic Development Fund). As part of the Lake Jackson Development's Corporation process, projects greater than \$500,000 funded with Certificates of Obligation will have two public hearings before being approved. State law does not permit these additional half cent sales tax projects to be voted on individually. The ability to issue new debt to be repaid from the half-cent sales tax is based on the ability of the fund to make the principal and interest payments and still maintain a balance equal to the succeeding years principal and interest payment.

**Revenue Bonds.** The principal and interest on these bonds is paid with net revenues of the water and sewer system. A reserve fund, as required by bond ordinances, equal to the succeeding years principal and interest payment is maintained. However, if a surety bond is allowed to secure the payment of bonds this may be purchased in lieu of a reserve fund.

**Sale of Bonds.** The sale of bonds is coordinated by the City's financial advisors using a competitive bidding process.

**Bond Insurance & Rating.** When issuing new bonds the City will seek bond ratings from two recognized rating agencies. Standard & Poor's (S&P) rating on the City's bonds are "AA+" on the General Obligations and "AA" on the Revenue Bonds.

Moody's Investor Service has the City's bonds rated as Aa2.

**Debt Service Schedule.** The repayment schedule on each new series of bonds issued is structured with level principal payments rather than level debt payments. This results in a declining debt service schedule. The annual debt service amount will only increase from year to year if new bonds are sold.

**SUBJECT: ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES**

1. The City will maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
3. Provide timely information including comparisons of expenditures to budgeted amounts to all department heads and directors.

**SUBJECT: CLASSIFICATION AND COMPENSATION PROGRAM**

The City’s Performance Pay plan aims to accomplish the following: recognize individual performance; equitably compensate employees based upon the market value of a position and the type of worked performed; and attract, retain and motivate competent employees.

Each year the city studies the municipal market to see if it provides a competitive compensation plan. The City utilizes Texas Municipal League salary data for comparison of salaries and benefits of similar sized cities statewide. It is the city’s intent to establish salary ranges competitively within the municipal market throughout the state.

The goal of the compensation plan is to set the starting pay for each position at the 50th percentile of the market survey for each position. The top of the range is then set at 30% above the starting pay. Market adjustments are effective October 1<sup>st</sup> of each year as the budget allows.

As part of its goal to recognize individual performance, performance evaluations for all employees are completed once each year. Merit increases are based on an employee’s past annual performance. Employees may receive either a percentage increase in their hourly pay or a one-time lump sum payment. New employees are eligible for merit increases during the annual evaluation period if they have completed six months of employment with the City.

**SUBJECT: FISCAL YEAR**

The fiscal year of the City of Lake Jackson shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

**SUBJECT: BUDGET PRESENTATIONS**

The City Manager, between sixty and ninety days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

# CHARTER DIRECTIVES

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- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- (c) An analysis of property valuations.
- (d) An analysis of tax rate.
- (e) Tax levies and tax collections by years for at least five years.
- (f) General fund resources in detail.
- (g) Special fund resources in detail.
- (h) Summary of proposed expenditures by function, department, and activity.
- (i) (Deleted Election April 7, 1956.).
- (j) Detailed summary of expenditures shown separately for each activity to support the summaries, (h) and (i) above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title.
- (k) A revenue and expense statement for all types of bonds.
- (l) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.
- (m) A schedule of requirements for the principal and interest of each issue of bonds.
- (n) The appropriation ordinance.
- (o) The tax levying ordinance.

## **SUBJECT:**

## **ANTICIPATED REVENUES**

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the actual amount of each item for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

**SUBJECT: PROPOSED EXPENDITURES**

The City Manager in preparation of the budget shall place in parallel columns opposite the various items of expenditures: the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

**SUBJECT: PUBLIC RECORD**

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

**SUBJECT: PUBLIC HEARING**

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of public hearing on the budget and shall cause to be published in the official newspaper of the City of Lake Jackson, a notice of the hearing setting forth the time and place thereof at least ten (10) days before the date of such hearing. (Ord. No. 76-580, ~ 1, 2,-16-76)

At the time and place set forth in the notice required by Section 9.06, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the submitted budget, not earlier than the fourteenth day nor later than the third day before the date of final adoption of the budget as provided in Section 9.10, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained. (Ord. No. 82-840, ~ 1, 2-1-82; Ord. No. 918, ~ 1, 2-6-84; Ord. No. 86-996, ~ 1, 2-3-86)

Editor’s note - Ord. No. 86-996, ~ 1, adopted February 3, 1986, amended ~ 9.07 of the charter to read as set out herein. Said amendment was approved at referendum held April 5, 1986.

After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such proposed expenditures.

**SUBJECT: BUDGET ADOPTION**

Vote required for adoption  
The budget shall be adopted by the favorable vote of majority of the members of the whole City Council. The budget shall be finally adopted prior to the beginning of the fiscal year, and should the City Council fail to so adopt a budget, then the existing budget together with its tax-levying ordinance and its appropriation ordinance, shall remain in effect for the ensuing fiscal year, but only until such time as the Council passes a budget and tax-levying ordinance for the new fiscal year. (Ord. No. 82-840, ~ 1, 2-1-82)  
Effective date of budget; certification; copies made available

# CHARTER DIRECTIVES

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Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary and the County Clerk of Brazoria County. The final budget shall be printed or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

Budget establishes appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget establishes amount to be raised by property tax.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the laws and constitution of the State of Texas.

**SUBJECT: CONTINGENT APPROPRIATION**

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum of the budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and detailed account of such expenditures shall be recorded and reported.

**SUBJECT: BALANCED BUDGET REQUIRMENT**

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

**SUBJECT: EMERGENCY APPROPRIATION**

The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

**SUBJECT: TAXATION**

Tax limitation.

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas. However, the City Council shall not make, permit, or approve any increase in ad valorem taxes in any one year exceeding five (5) percent of the City's immediate prior year's ad valorem tax without approval by the electorate at an election held for that purpose. Such five (5) percent limitation shall not prevent increased taxations of taxable property when subsequent improvements are made, not prevent taxation of annexed property, nor shall it effect, limit or apply to debt service requirements and bond obligations. (Ord. No. 80-726, ~ 1, 2-11-80)

# VISION



# THE CITY OF LAKE JACKSON



has a six year history of conducting strategic planning workshops. The purpose of these sessions is to focus on the results of the previous year and prepare a new Plan for the upcoming fiscal year.

The workshops with City Council were conducted in two sessions. The first session was attended by the City Council, City Manager, City Attorney and Assistant City Manager. The second session included the City Council and key staff of the City. Between the two sessions, City staff met with the City Manager to discuss the results of the first Council work session and prepare for the second session with Council. Each session was guided by an outside facilitator.



There are five Vision Elements that make up the Strategic Plan. Each Vision Element contains a series of objectives set by the City Council. Each objective has a series of goals prepared by the City staff and approved by the City Council. The goals are action steps intended to move the City toward implementation and completion of the stated Council Objectives.

## MISSION STATEMENT

It is the MISSION of the City of Lake Jackson to be a leader among cities and in the region at large in delivering outstanding quality services to all citizens through innovative and efficient use of resources.



## VISION STATEMENT

Our Vision is to create an ideal community to live, work and play for all.

## VISION ELEMENTS

- Enable Growth and Revitalization
- Enhance Communication & Technology
- Maintain Infrastructure
- Maintain a Well Managed City
- Enhance Quality of Life

# STRATEGIC PLAN PROCESS & CALENDAR



Since 2006, the City Council has met, deliberated and established new priorities for the coming year. The establishment of new priorities sets the stage for budget formation beginning in April of each year.

The strategic planning process is used to develop, implement and monitor the actions necessary to achieve the results outlined in the City's Strategic Plan.

The following pages highlight the City's priorities and show how each of the goals align with Lake Jackson's vision for the future.

# ENABLE GROWTH & REVITALIZATION

*Promote quality growth following the established Master Plan.*

## VERY HIGH

FACILITATE DEVELOPMENT OF NEW HOUSING	Study alternate entrances into Alden development to spur development. – Admin
	Upgrade capacity of lift station 13 for development of Oyster Bend by September 30, 2014. – Public Works
	Provide for faster permit processing and increased number of inspections by funding and upgrading one Code Enforcement Officer position to Assistant Building Official. – Public Works
EXPAND CITY'S ECONOMIC DEVELOPMENT INITIATIVES	Provide \$300,000 to assist in construction of a SH 288 entrance into Brazosport Mall (ST-115). – Admin
	Study changes to funding restrictions of the Half-Cent Sales Tax fund and expansion of Economic Board duties.
	Create a new business guide that will compliment the Business Site Prospectus for businesses interested in expanding or relocating to our area.
IMPLEMENT DOWNTOWN REVITALIZATION	Oversee construction of South Parking Place (ST-086) – Engineering
	Oversee construction of This Way between SH288 and Circle Way – Engineering
UPDATE COMPREHENSIVE MASTER PLAN	Select planning firm and begin Comprehensive Master Plan process in the first quarter of 2014 (OT-002). – Admin

## HIGH

STUDY AND ADDRESS REVITALIZATION OF PLANTATION DR	This item will be studied in conjunction with the Comprehensive Plan. – Admin
FACILITATE DEVELOPMENT PROPERTY SURROUNDING THE AIRPORT	Extend water utilities to the area around the airport by July 1, 2014. – Public Works
	Develop phase plan for wastewater utility extension to the area around the airport. – Public Works
FACILITATE REDEVELOPMENT OF DECLINING AREAS	This item will be studied in conjunction with the Comprehensive Plan. – Admin

# ENABLE GROWTH & REVITALIZATION

*Promote quality growth following the established Master Plan.*

## HIGH

REDUCE NUMBER  
OF RESIDENTIAL  
STRUCTURES  
THAT DO MEET  
MIN STANDARDS

Secure and inspect substandard structures as needed and if in imminent danger and take to Dangerous Structure Determination Board for abatement of the nuisance. – Code Enforcement

# ENHANCE COMMUNICATION & TECHNOLOGY

*Build relationships through communication, technology and training.*

## VERY HIGH

IMPROVE COMMUNICATION EXTERNALLY & INTERNALLY THROUGH BEST PRACTICES AND ENHANCED TECHNOLOGY	Implement Employee Intranet System in conjunction with new website. – Admin
	Host semi-annual city-wide employee meetings to communicate City’s Strategic Plan. – Admin
	Continue to provide Downtown Construction Newsletters to merchants and utilize LJBIZ website for advertising City events occurring in the downtown area.

## HIGH

ENHANCE VISIBILITY OF LAKE JACKSON TO OTHERS	Enhance Lake Jackson’s Brand Identity an SH 288 corridor utilizing KTB Governor’s Achievement Award funds – Admin
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## MEDIUM

DEVELOP A CITIZEN REQUEST/RESPONSE SYSTEM	No goal established for this fiscal year.
IMPROVE INTERACTION BETWEEN CITY COUNCIL & BOARDS	Provide annual update of the Strategic Plan to Boards & Commissions. - Admin

# MAINTAIN INFRASTRUCTURE

*Maintain existing facilities and infrastructure at current high standards.*

## HIGH

CONTINUE TO UPGRADE  
AND MAINTAIN  
INFRASTRUCTURE,  
FACILITIES & EQUIPMENT

Develop Annual Infrastructure Report for City maintained streets, sidewalks, signs, open drainage, fire hydrants, and major utility equipment including condition assessment and prioritization of maintenance projects and present to City Manager by February 28, 2014. –

Implement Year 1 of Sanitary and Storm Sewer Mapping and Assessment Program. – Public Works

Oversee construction of Magnolia from Acacia to SH 332. (ST-074 & ST-075) - Engineering

Replace Natatorium Ventilation Sock. (F-198) – Recreation

Replace Golf Course AC Units by July 2014. (F-200) – Finance

Replace Recreation Center Air Handlers & VAV Control. (F-205) – Recreation

Replace Museum Flat Roof. (F-221) – Engineering

Make Improvements to Animal Shelter. (F-225) – Streets

Coordinate overlay of Old Angleton Road with County. (ST-110) – Public Works

Oversee annual sidewalk repairs. (SW-002) - Engineering

Coordinate purchase of mobile storage units for Wilderness Golf Course. (F-229) - Finance

Remodel old court area for computer work/maintenance room and for secondary office space by January 2014. - Police

Continue sign retro-reflectivity program by replacing final 50% of all signs not meeting minimum standards by September 30, 2014. - Streets

Administer construction renewal of Anchusa ditch and slave ditch as approved in bond package. - Drainage

Complete conversion of all park restroom facilities to LED fixtures by fourth quarter. – Parks

Install Skylogix remote lighting controls into Girls Softball complex by September 1, 2014. – Parks

Initiate contract maintenance spraying of shy pond by October 15, 2013. – Parks

# MAINTAIN A WELL MANAGED CITY

*Promote a culture of innovation and service.*

## VERY HIGH

HIRE AND RETAIN QUALIFIED EMPLOYEES	Provide for succession of Building Official and facilitate a faster permit process and increase number of inspections by hiring and training an Assistant Building Inspector. - Inspections
	Cross train employees to provide backup for health, code enforcement, plans review, apartment inspector and building inspections. - Inspections

## HIGH

CONTINUE IN-HOUSE TRAINING OPPORTUNITIES FOR EMPLOYEES	Offer Parks and Recreation staff twelve supervisory training sessions and a twelve month customer service instructional series. - Recreation
USE NEW TECHNOLOGY TO IMPROVE AREAS OF OPERATIONS	Install 50 additional Firefly water meters to complete downtown, Brazos Mall and Abner Jackson area. - Utilities
	Continue to convert old cases to new collection agency to improve case clearance. - Court
	Establish a traffic enforcement analysis program to insure all standards are met or exceeded by March 2014. – Police
	Improve inter-divisional communications and use outside sources (social media) to assist in solving burglary cases. - Police

## MEDIUM

INCREASE THE USE OF GIS TECHNOLOGY	Due to fiscal limitation this item has been deferred until a later time.
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# ENHANCE QUALITY OF LIFE

*Provide an excellent quality of life for all Lake Jackson citizens.*

## VERY HIGH

CONTINUE TO ENHANCE THE SAFETY OF OUR CITIZENS	Study and propose new street lighting standard for major arterials throughout city; i.e. Yaupon, Plantation, Oyster Creek Drive, etc. - Engineering
	Continue program to install 30 Stovetop FireStop extinguishing devices in homes of elderly and others with need in the community. - Fire
	Introduce "Take Heart Lake Jackson", a 10 minute CPR class teaching 500 citizens in the first year. – EMS
	Educate 3,000 citizens in "Fall Prevention". - EMS
	Continue to respond safely and within 5 minutes to emergency calls for service. - Police
	Review and adopt changes as needed in health ordinances, building codes and other ordinances that may need adjustments as state rules and regulations change. – Inspections

## HIGH

ASSIST BISD IN ADDRESSING ISSUES FACING THE DISTRICT WITHIN THE COMMUNITY	Attend regular meetings with BISD staff to help explore areas of collaboration. - Admin
PROVIDE QUALITY PARKS AND RECREATION OPPORTUNITES	Install pedestrian and pet drink fountain near downtown section of trail by April 1, 2014. - Parks
	Continue process of obtaining accreditation from National Recreation and Parks Association (three year process). - Recreation

# ENHANCE QUALITY OF LIFE

*Provide an excellent quality of life for all Lake Jackson citizens.*

## HIGH

<p>PROVIDE COMMUNITY WITH AFFORDABLE AND FAMILY ORIENTED ACTIVITIES</p>	<p>Host Festival of Lights, Senior Fest, Spring/Summer Concert series on the Plaza and Bridal Expo. – Civic Center</p>
	<p>Host Farmer’s Market/Starving Artists Show on South Parking Place Plaza by summer 2014. – Civic Center</p>
	<p>Enhance youth and adult programs through innovative programming such as Family Zumba, Piyo and Senior Aerobics. - Recreation</p>
	<p>Build on Paralympics sports program and seek recognition as Paralympics sports club. - Recreation</p>
	<p>Offer bi-annual membership specials to increase membership sales by 1%. - Recreation</p>

## MEDIUM

<p>CONTINUALLY EVALUATE THE CITY’S PUBLIC TRANSPORTATION SYSTEM</p>	<p>Fund an additional year through the Capital Improvement Program and evaluate ridership trends. (OT-001) - Admin</p>
<p>PROMOTE AND SUPPORT CULTURAL OPPORTUNITIES IN THE CITY WITH LOCAL CIVIC GROUPS</p>	<p>No goals established for this fiscal year.</p>

# Lake Jackson SWOT ANALYSIS

Completed by City Council on January 23, 2013

## STRENGTHS

- |  |  |   |
|--|--|---|
| <ul style="list-style-type: none"> <li>• Beautiful city</li> <li>• Great quality of life</li> <li>• Forward thinking, CNG, investments</li> <li>• Small town values</li> <li>• Cultural opportunities</li> <li>• Opportunities to be healthy</li> <li>• People know each other</li> <li>• Good family recreation services</li> <li>• Low taxes/utility rates</li> <li>• Clean city</li> <li>• Brazosport ISD</li> <li>• Supportive Industry</li> <li>• Preservation of heritage</li> </ul> | <ul style="list-style-type: none"> <li>• Industry base provides good jobs</li> <li>• Brazosport Community College</li> <li>• Individual town with its own personality</li> <li>• City services</li> <li>• Geographic location</li> <li>• Safe</li> <li>• Strong financial condition of City</li> <li>• Commitment to infrastructure &amp; excellence</li> <li>• Excellent Council/Leadership</li> <li>• Excellent employees</li> <li>• Master planned community</li> <li>• Vibrant business community</li> </ul> | <ul style="list-style-type: none"> <li>• Great place to raise a family</li> <li>• Trust and respect</li> <li>• Diverse and tenured staff</li> <li>• Council/manager form of government</li> <li>• Non-political council</li> <li>• Citizens are conservative, educated, active, dedicated, hardworking, moral and generous.</li> <li>• Eight months of pleasant weather</li> <li>• Size of city</li> <li>• A vision for the future</li> <li>• Economic potential</li> </ul> |
|--|--|---|

## WEAKNESS

- Keeping young people in Lake Jackson
- The city is land locked
- Housing is generally unavailable
- Lack of growth
- Lack of knowledge and understanding of issues and threats to BISD
- Economic development
- Technology
- Term limits

## OPPORTUNITIES

- |  |  |  |
|--|--|--|
| <p><b>Finding Ways to Assist BISD</b></p> <ul style="list-style-type: none"> <li>• Create a partnership with the schools</li> <li>• Become proactive in working with BISD to raise awareness in the community of the needs of the District and the impact of the District on the community.</li> <li>• Provide legislative interaction as applicable to assist the school system</li> <li>• Demand excellence</li> </ul> | <p><b>Economic Development</b></p> <ul style="list-style-type: none"> <li>• Complete downtown revitalization project</li> <li>• Brand &amp; Beautify SH 332/ 288.</li> <li>• Recruit businesses that meet citizen's needs.</li> <li>• Assist Alden Development</li> <li>• Revitalize Downtown Government Areas</li> <li>• Identify opportunities for mixed use zoning</li> <li>• Develop dialogue with businesses through LJBA</li> <li>• Assist redevelopment of Plantation corridor</li> <li>• Improve use of Economic Development Alliance, industry and other interested parties in economic development efforts.</li> </ul> | <p><b>Technology</b></p> <ul style="list-style-type: none"> <li>• Enhance the use of social networking</li> <li>• Provide continued support for website, Facebook page and Twitter.</li> <li>• Expand email options to the public</li> <li>• Identify and expand on Wi-Fi areas particularly in the downtown area and parks.</li> <li>• Market the city through its digital data systems and technology capabilities.</li> </ul> |
|--|--|--|

## THREATS

- Lack of funding for projects and needs
- Government regulations and compliance issues and costs.
- Lack of dialogue with other interested parties
- Not open to new ideas from others
- Lack of resources, both financial and human capital.
- Lack of courage to make the tough decisions
- Anti-tax/anti-government environment
- Lack of concern and lack of understanding by the community as a whole to the issues facing BISD and the effect that has on the overall economy and well-being and future of the city.

*Our Vision is to create an ideal community to live, work and play for all.*

We accomplish this by –

- ...Promoting quality growth following the City's established Master Plan;
- ...Building relationships through communication, technology and training;
- ...Maintaining existing facilities and infrastructure at current high standards;
- ...Promoting a culture of innovation and service; and
- ...Providing an excellent quality of life for all Lake Jackson citizens.

# MANAGER'S MESSAGE



LAKE JACKSON

*City of Enchantment*

*City of*  
*Enchantment*



## **MANAGER'S MESSAGE**

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The Manager's Message is submitted as part of the Proposed Budget on July 1, 2013. Later, the Approved Budget Transmittal Letter is published in the opening pages of this document, and itemizes any changes to the Proposed Budget as approved by the City Council.

The Manager's Message outlines major issues facing the City now and in the future. This section also provides a general overview of this City's financial status, as well as a discussion of proposed revenues and expenditures.



# CITY OF LAKE JACKSON

25 OAK DRIVE • LAKE JACKSON, TEXAS 77566-5289 • 979-415-2413 • FAX 979-297-9804

The Honorable Mayor and City Council,

I present for your review and consideration the proposed Fiscal Year (FY) 2013-2014 Annual Budget and Work Document.

**It's been a good year!**  
**FY 2012-2013 in review**

So far FY 2012-2013 has been an excellent year. Our City and area have pulled out of the Great Recession doldrums and we are seeing positive growth across the board. Local industry is experiencing incredible growth as investments in our area are exceeding some \$10 billion over the next several years. Prospects for our City and our area look very, very good for the next 5 to 10 years. Within the next couple of years we will see thousands and thousands of contractors coming to our area to build new plants and facilities. It is already very difficult to find a place to rent or homes to buy. To accommodate this growth a number of new housing projects are on the drawing board, including the expansion of the Oyster Bend subdivision (which should get under way by the end of this calendar year) and the much anticipated 987 acre Alden subdivision which we hope to see progress over the next 18 to 24 months.

Many, many businesses, restaurants and motels are seriously looking at our city. Some of these projects should also be underway by the end of this calendar year.

One much anticipated restaurant, Texas Roadhouse, opened on June 17th at the Brazos Mall. And, other businesses will begin appearing at the mall as the new entrance onto the SH288 feeder opens next spring.

Our downtown revitalization project phase 2 is complete and looks great. Yes, it took much longer than expected, but it has been well received by our citizens. The new Wayside Pub and Grill is a great addition to our downtown. The next phase (3) of the downtown project will start late in 2013 or early in 2014. This phase will complete This Way from SH288 to Circle Way and will provide for the complete replacement of South Parking Place, which will include a pavilion that provides covered parking during the day and special events on evenings and weekends—such as a Farmer's Market.

As sales tax receipts increased I was able to lift the hiring freeze in the General Operating Fund. This freeze had been in place since December, 2008. I was unable to fully lift the hiring freeze in the Utility Operating Fund, but I anticipate lifting the remnants of this freeze in FY 2013-2014.

Revenues have been very solid this year resulting in higher than expected receipts. So, this is how I project we will finish FY 12-13.

**Review of FY 12-13**  
**Operating Budget**

**General Operating Budget**

I expect that we will receive \$17,197,224 in General Operating Revenues in FY 12-13. This is \$330,002 or 1.9% more than the FY 12-13 budget of \$16,867,222.

Sales tax revenues continue to recover as I estimate that we will receive \$5,000,000 in sales tax in FY 12-13, some \$169,000 (3.5%) more than what we budgeted for FY 12-13 - \$4,831,000.

## MANAGER'S MESSAGE

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Other revenue bright spots include unexpected increases in Recreation Center revenues (\$67,990), misc. income (\$62,350) and court fines (\$64,000). These help offset a reduction in franchise fees revenues of \$53,034. I am projecting General Operating Fund expenditures to end at \$16,730,174 in FY 12-13. That is \$137,048 (0.8%) less than the FY 12-13 budget.

### General Operating Fund (estimated at 9/30/13)

	FY 12-13 Budget	FY 12-13 Projected	Difference
Revenues	\$16,867,222	\$17,197,224	\$330,002
Expenditures	\$16,867,222	\$16,730,174	\$137,048
Excess <Deficit>	0	\$467,050	\$467,050

### Utility Operating Fund

I anticipate that utility operating revenues to be \$10,802,091 or \$54,622 (0.5%) more than the FY 12-13 budget of \$10,747,469.

I expect a normal to slightly dry year which should help us meet our revenue projections.

I expect expenditures to finish around \$10,350,031 or \$397,438 (3.7%) less than the \$10,747,469 budget. Most of these projected savings are the result of the hiring freeze, and makes me more confident that we can lift the hiring freeze in this fund next fiscal year.

### Utility Operating Fund (estimated at 9/30/13)

	FY 12-13 Budget	FY 12-13 Projected	Difference
Revenues	\$10,747,469	\$10,802,091	\$54,622
Expenditures	\$10,747,469	\$10,350,031	\$397,438
Excess <Deficit>	0	\$452,060	\$452,060

### Year End Transfer

Each year we take positive operating fund balances and consider making transfers for various uses - generally to our capital projects funds.

I am recommending that \$400,000 of the projected positive General Operating Fund year-end balance be transferred to General Capital Projects and the remaining \$67,050 go toward the General Operating Fund balance. This will leave our projected fund balance at 9-30-13 at \$ 5,084,241. This equals 29.46% of the proposed \$17,256,827 FY 13-14 General Operating Fund. Our policy is to maintain an operating fund balance between 25% and 33% of annual expenditures.

The Utility Operating Fund is projected to have a \$452,060 positive balance at 9-30-13. I recommend \$400,000 be transferred to the Utility Projects Fund and the remaining \$52,060 go toward our fund balance. This will leave our Utility Operating Fund balance at \$2,842,751. This will equal 25.9% of the proposed FY 13-14 budget of \$10,958,601.

### Setting our Goals

Since 2007 City Council has annually met to set the goals for our City through our formalized goals and visioning process. This past year City council met through a series of three workshops held on January 24

2013, February 20, 2013 and March 25, 2013.

City Council confirmed our Vision Statement.

"Our Vision is to create an ideal community to live, work and play for all"

City Council reconfirmed the current vision elements and slightly modified the objectives they would like to focus on this coming year.

### **Enable Growth & Revitalization**

- Facilitate development of new housing
- Expand City's economic development initiatives
- Implement downtown revitalization
- Study and address revitalization of Plantation Drive
- Facilitate development of declining areas
- Reduce the number of residential structures that do not meet minimum standards

### **Enhance Communication & Technology**

- Improve communication externally and internally through best practices and enhanced technology
- Enhance visibility of Lake Jackson to others
- Develop a citizen request/response system
- Improve interaction between City Council and Boards

### **Maintain Infrastructure**

- Continue to upgrade and maintain infrastructure, facilities and equipment

### **Maintain a Well Managed City**

- Hire & retain qualified employees
- Continue in-house training opportunities for employees
- Use new technology to improve areas of operations
- Increase the use of GIS Technology

### **Enhance Quality of Life**

- Continue to enhance the safety of our citizens
- Assist BISD in addressing issues facing the district within the community
- Provide quality parks and recreation opportunities
- Provide community with affordable and family oriented activities
- Continually evaluate the City's public transportation system
- Promote and support cultural opportunities in the City with local civic groups

As the goals and visioning system has matured it has become fully integrated into our operational structure.

A copy of the final goals and visioning document for this coming year is included in this budget document.

These priorities pretty much mirror last year's priorities, with a few modifications. The largest emphasis this year was on economic development.

## MANAGER'S MESSAGE

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### Economic Development

City Council emphasized economic development during this year's goals and visioning process and spent much of the February 20th workshop reviewing our current incentive programs and discussing ways to enhance our economic development opportunities.

### Housing

A very high priority has been to open up housing opportunities for the people moving to our area to work constructing the new plants and ultimately to operate these facilities. The solution for our long term housing needs will be to get the proposed 987 acre Alden subdivision started. With all the new industrial activity in the area the owner of this property is dusting off the plans to develop this subdivision which will, when completed, include 2,200 single family homes, some 600 apartment units and several hundred acres of business, commercial and retail. Our hope is that this project will get off the ground in the next 18 to 24 months. In the mean time we are working with a local developer to open up the final phase of the existing Oyster Bend subdivision. This 244 single-family development could be off and running by the end of this calendar year. City Council is working with the developer on a section 380 property tax incentive in which the developer and City will share the new tax revenue generated by this project on a 50/50 basis for up to 20 years or until the developer retires the debt on the proposed bridge across Oyster Creek into Richwood. Brazoria County has been a tremendous help with designing and building this bridge. The County is also working with the City to improve Old Angleton Road from FM 2004 to Oyster Creek Drive. The City is contributing \$300,000 for materials to this project. This should improve safety and the flow of traffic. The City will also upgrade the lift station servicing this area to the tune of \$150,000.

This subdivision along with others in our City and in neighboring cities will help meet our housing needs until the Alden subdivision is ready.

### Commercial/business development

We have been working with local and national interests to revitalize existing properties and add new developments to our City.

The Brazos Mall is a great example. The new owners (Street Mac) have made a substantial commitment to revitalize and re-energize the mall. The City is helping by providing \$300,000 from the 4B optional ½ cent sales tax fund to help pay for the \$1,000,000 plus new entry road off of the SH288 feeder road. Approval of this \$300,000 is in the proposed Lake Jackson Development Corporation budget included in this document.

As mentioned earlier, Texas Roadhouse restaurant opened in the mall June 17th of this year and our commitment to this road played a significant role. Also, we know that a Starbucks Coffee house and a Panda Express are going in adjacent to this new road. Street Mac has indicated that many more opportunities are presenting themselves and feel very strongly that this new entry will help bring new tenants to the mall and to their various outparcels.

We are also in talks with developers interested in a new shopping center next to Randall's and a new pad site for a Buffalo Wild Wings restaurant in front of Lowes.

Overall, commercial growth for our City is looking strong and helps justify our commitment to revitalize our downtown.

### Downtown Revitalization

Phase 2 of the downtown revitalization project is complete and looks great. It took much longer than it should have, so it is good to finally have this done.

Phase 3 will likely be let for bid late this calendar year. This \$2.4 million project includes South

Parking Place and the remainder of This Way from Circle Way to SH288/332. Funding for this project is also coming from the LJDC ½ cent optional sales tax. The unique design of South Parking Place will include a pavilion that provides covered parking by day and potential for special events in the evenings and on weekends. A popular idea is to have the pavilion serve as a Farmer's Market a couple of times each month.

Council has approved the overall concept of the complete revitalization of downtown over the next 10 years. We have initially earmarked some \$20 million from the LJDC for this purpose.

### Utilities to the Airport

An issue that received considerable attention at the February 20th workshop was the provision of utilities to the airport located on our City's northern boundary.

Brazoria County is in the midst of construction of a new terminal building at the Texas Gulf Coast Regional Airport. Their existing water well and septic systems are not adequate to accommodate the current growth.

Included in this budget is \$1.5 million from the LJDC to combine with \$1 million from the recently sold \$2 million revenue bond to provide a new base water system for the airport and surrounding area. This \$2.5 million will fund a new "vault" to receive water from the Brazosport Water Authority's (BWA) transmission line which is located along SH288. We will also provide ground storage and booster pumps. Brazoria County is donating land to us for this water facility. As demand grows we will add more storage (above and ground level) and install a water well to supplement the water we receive from BWA.

Also part of this discussion was how to provide sewer service to this area as well. A wonderful opportunity presented itself when we initially asked the Texas Department of Criminal Justice (TDCJ), Wayne Scott Unit if they would accept our sewage. They indicated that they wanted out of the utility business and are interested in being a customer of ours. So the discussion moved to us building a "package plant" to replace TDCJ's antiquated and dilapidated sewer plant. TDCJ would pay for us to treat their sewage giving us an important customer to justify the expense of a new package unit. This places a sewer plant in the area that will serve the airport and surrounding acreage as well as several hundred acres of proposed commercial/business property at the northern edge of the Alden subdivision.

The cost of this package plant is estimated to be \$4.5 million and will primarily serve the hundreds of acres of property slated for commercial and business growth. In fact this allowed us to propose the creation of a business park that would include the airport and Alden developments that could include some 500 acres of property.

Also, another option exists to build the collection system that will connect to our existing sewer collection/treatment system. This will also cost about \$4.5 million. The choice of which system to build will depend on the needs of proposed projects/development.

We worked with Representative Bonnen and Brazoria County to get the legislature to sell TDCJ property to the County as well as grant us a road and utility easement on the remainder of the TDCJ property. This will provide a north/south arterial from the northern part of the Alden development, past the airport to CR 220.

In time this proposed package plant will become a master lift station when the Alden subdivision grows to meet this commercial/business park area and thereby direct the effluent to our existing wastewater treatment facility on the Brazos River. Or as I mentioned we could build a direct connection now.

Again, water will be available in about a year, and we project the new package plant could be in place within 3 years or so. The direct sewer system could be in place in 18 to 24 months. This along with a major extension of CR 220A as a joint project of the City and County will place the needed infrastructure to service this area and kick start development.

## **MANAGER'S MESSAGE**

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### Infrastructure Improvements

Our ongoing commitment to improve our infrastructure continues as we recently sold the remaining \$4 million in bonds from the \$7 million 2010 General Obligation bond issue approved by voters. These funds will go toward replacing all or portions of the following residential streets; Magnolia, Gardenia, Laurel, Chinaberry, Caladium and a slew of small courts. Already underway are various drainage projects and the aforementioned downtown revitalization. We are doing some \$850,000 in repairs to our water/sewer system from recently sold revenue bonds.

The fact that we have had a dogged persistence in repaving and replacing our aging infrastructure has put us in great shape to accommodate the new growth coming to our City.

This commitment to our infrastructure continues.

### Master Plan

We had hoped to begin our full master plan process in FY 12-13 budget, but we weren't able to accommodate the funding.

City Council discussed this during our goals and visioning workshops and capital projects workshop. At this time the plan is to put \$110,000 in the FY13-14 capital projects budget and \$110,000 in the FY 14-15 capital projects budget to fund this 18 month project.

Every twenty years we do a full update on our master plan. The last full review was completed in 1995. So, it is time.

This is always an exciting process as it sets our plan for the next 20 years. This couldn't come at a more critical time as substantial growth and change is coming to our City.

This process will involve the entire community and I look forward to this important planning process.

## **Proposed FY 2013-2014 Budget**

### Highlights

- The combined General and Utility Operating budget for FY 13-14 is proposed at \$28,215,428. This is \$600,737 (2.2%) more than the FY 12-13 adopted budget of \$27,614,691.
- The General Fund Operating Budget is proposed at \$17,256,827. This is \$389,605 (2.3%) greater than the \$16,867,222 FY 12-13 budget.
- The Utility Fund Operating Budget is proposed at \$10,958,601. This is \$211,132 (2.0%) more than the \$10,747,469 FY 12-13 budget.
- I am recommending a market raise of 2 percent for each pay range and each employee in it, plus a 2% merit raise for those rating meets expectations or higher on their individual performance evaluation. These raises will cost the General Operating Fund \$293,700 and the Utility Operating Fund \$93,800.
- I am proposing increases in lifeguard pay (to \$8/hr for a lifeguard and \$9/hr for a lead lifeguard-I have already implemented this) and crossing guard pay (\$15/hour). Net cost is \$9,000 for lifeguards and \$15,250 for crossing guards. In addition we also have to add more hours to cover all shifts for a cost of \$37,000.
- There will be no lump sum payment at the end of the calendar year to employees for FY 13-14. Last year that equaled \$242,600 to the General Fund and \$70,400 to the Utility Fund.

## MANAGER'S MESSAGE

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- Health insurance rates are going up some 15% thereby increasing costs to the General Operating Fund by \$90,000 and the Utility Operating Fund by \$36,000.
- I recommend restoring two of the 5 authorized but unfunded positions to fully funded positions. These are the Assistant Police Chief (\$100,000) and the Code Enforcement position which we will upgrade to an Assistant Building Official (\$65,000) position in anticipation of the retirement of our Police Chief in July and, current Building Official in about 18 months. Once this person assumes the Building Official position this position will return to a Code Enforcement officer or Building Inspection position. The following positions remain unfunded:
  - one mechanic in garage
  - one custodian at the Civic Center
  - one laborer in the Drainage Department
 My hope is to fund these positions over the next couple of years.
- With BISSD creating it's own police force we no longer will receive \$40,800 to fund a "resource officer" for the schools. I have included keeping this position as a regular patrol officer position.
- The net budget impact of the above changes is to increase salary and benefits in the General Fund by \$294,853 and the Utility Fund by \$69,300.
- The net budget impact of the above changes is to increase salary and benefits in the General Fund by \$294,853 and the Utility Fund by \$69,300.
- I recommend keeping the tax rate at 39 cents. The "effective tax rate" which would raise the same level of property tax revenue as last year is 38.744 cents. The "rollback rate" is 40.009 cents.
- I recommend we resume working to raise our Senior Citizen tax exemption to \$75,000 (suspended in 2009 because of the recession) by increasing the senior exemption for FY 13-14 from \$65,000 to \$70,000. This removes approximately \$37,000 of potential revenue from the tax levy.
- The Brazosport Water Authority is raising its water rate by 9 cents per thousand gallons from \$1.85/1000 gallons to \$1.94/1000 (a 4.9% increase).
- Landfill tipping fees will increase by 0.4%.
- I recommend increasing the residential utility rates to cover the rate increases by the BWA and the landfill; and to cover employee raises as follows:

	<u>Current Rate</u>	<u>Proposed Rate</u>
Water Base Rate	\$11.25/mo	\$11.40/mo
2000-20,000 gals	3.10/1000	3.20/mo
Over 20,000 gals	3.35/1000	3.45/mo
Sewer Base Rate	11.25/mo	11.40/mo
Over 2,000 gals	3.30/1000	3.40/1000
Sanitation rate	14.60/mo	14.65/mo
Recycling fee	2.10/mo	2.15/mo
State sales tax	1.38/mo	1.39/mo

## MANAGER'S MESSAGE

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- The base rate therefore will increase from \$40.48/month to \$40.99/month. This is a \$0.51/month (1%) increase.
- The average residential customer (7,000 gallon usage) would see their utility bill increase from \$72.58/month to \$73.99/month. This is an increase of \$1.41 (1.9%) increase. Senior Citizens will continue to receive their monthly discount of 40% of the base rate.
- Commercial rates will increase 1.5%.
- I am projecting sales tax revenues will reach \$5 million in FY12-13, 3.5% greater than the FY12-13 budget of \$4,831,000. I anticipate around a 2.4% increase in sales tax (\$117,000) over this year end estimate for FY13-14 or a total of \$5,117,000. This is \$286,000 more than the FY 12-13 budget.
- I anticipate a \$92,248 increase in property tax revenues to \$3,444,276 as the result of a 1.0% projected increase in property taxes. This is after the senior's exemption is raised to \$70,000.
- I anticipate a decline of \$53,000 in franchise fees from gas, cable, electric and telecommunications. The bulk of this is from a drop in Centerpointe's payment as they indicate there has been an overall decline in KWH usage in our City. I have asked for an explanation.
- Industrial District will see its first increase since the new contract was approved in 2011. This increase will net us \$86,100 for a total of \$4,186,100 in FY13-14.
- I anticipate an increase of \$208,245 in the Recreation budget primarily to cover increased costs in electricity and lifeguard costs.
- I am recommending increases to a variety of membership classifications at the Recreation Center to help offset the increased costs.
- At the April 8th Capital Improvement Workshop, City Council proposed \$656,000 in General Fund Projects; \$265,705 in Utility Fund Projects; and \$2,003,000 new projects from the 4B Economic Development Fund (optional ½ cent sales tax) which includes \$203,000 for various Park/Recreation projects; \$300,000 as our contribution to the new mall entry road off of SH288; and issuance of \$1.5 million in Certificates of Obligation to help extend water to the airport.

### **General Operating Fund**

#### FY 2013-2014 Revenues

#### Property Tax

The Brazoria County Appraisal District has estimated our assessed value at \$1,490,669,669- 3.7% over last year's certified tax roll of \$1,437,118,606.

We anticipate that property owner appeal and increasing the senior exemption to \$70,000 will reduce the final value (which we generally receive in late July) to \$1,451,369,006 or about a 1.0% more than the

FY12-13 certified roll.

I have estimated that \$5 million of the values comes from new properties or improvements being added to the tax roll. If that is the case, and you remove that \$5 million from the estimate to determine the existing property value for FY 13-14 we are talking a 0.6% increase in assessed values on existing properties. The history of value increase and decreases of existing properties from year to year is:

Assessed Value Increase (Decrease) for Existing Property Year to Year

2001	4.6%
2002	3.02%
2003	3.70%
2004	2.65%
2005	1.88%
2006	1.64%
2007	1.21%
2008	0.79%
2009	<0.4%>
2010	<2.4%>
2011	<3.9%>
2012	0.8%
2013	0.6%

The actual cost to any single taxpayer will depend on whether their individual appraised value increases, decreases, or remain the same.

Tax Rate

I am recommending maintaining our tax rate of 39 cents. Based on the State calculated "effective tax rate" for FY 13-14 of 38.744 cents the 39 cent tax rate is "increasing" 0.6% from the "effective tax rate". The "rollback rate" is 40.009 cents.

<u>City</u>	<u>Population</u>	<u>Tax Rate</u>	<u>City</u>	<u>Population</u>	<u>Tax Rate</u>
Alvin	24,236	0.8436	Bay City	17,614	0.5698
Baytown	71,802	0.8220	Galveston	47,743	0.5540
Brazoria	3,019	0.7623	Missouri City	74,853	0.5284
Angleton	19,123	0.7235	La Marque	14,509	0.5144
Deer Park	32,010	0.7200	Rosenberg	33,962	0.5000
La Porte	34,261	0.7100	Conroe	58,431	0.4200
Freeport	12,708	0.7000	Dickinson	18,680	0.4086
Richwood	3,594	0.6937	Bellaire	16,855	0.3999
Pearland	91,252	0.6851	<b>Lake Jackson</b>	<b>26,849</b>	<b>0.3900</b>
Clute	10,424	0.6720	West University Place	14,787	0.3741
Seabrook	11,952	0.6500	Santa Fe	12,222	0.3114
Houston	2,099,642	0.6388	Sugar Land	84,511	0.3025
League City	83,560	0.6160	Webster	10,613	0.2575
Katy	14,102	0.5937	Humble	15,133	0.2000
Friendswood	38,000	0.5902	Stafford	19,825	0.0000
Manvel	5,179	0.5879			

## MANAGER'S MESSAGE

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I am recommending a maintenance and operations rate of 23.7312 cents, up slightly from FY 12-13 rate of 23.2272 cents. The debt service rate for FY 2013-2014 will be 15.2688 cents, down from the FY 12-13 rate of 15.7728 cents. This is how our tax rate compares with other communities:

### Sales Tax

Sales Tax continues to rebound. I anticipate sales tax receipts to end FY 12-13 at \$5,000,000. Up 3.5% from the \$4,831,000 million we budgeted in FY 12-13. I am budgeting sales tax revenues to be up 2.4% next year or \$5,117,000 in FY 13-14.

The following chart shows our sales tax collection history since 1999:

<u>Fiscal</u> <u>Year</u>	one cent <u>sales tax</u>	half cent <u>sales tax</u>	percentage <u>growth</u>
1999	\$3,460,834	\$1,730,417	3.52%
2000	3,601,981	1,800,991	4.08%
2001	3,673,682	1,896,841	1.99%
2002	3,778,512	1,889,256	2.85%
2003	3,726,533	1,863,267	<1.38%>
2004	3,810,459	1,905,230	2.25%
2005	3,914,130	1,957,065	2.72%
2006	4,261,667	2,130,834	8.88%
2007	4,618,469	2,309,235	8.37%
2008	4,553,842	2,337,052	<1.40%>
2009	4,634,553	2,408,688	1.77%
2010	4,432,443	2,277,196	<4.36%>
2011	4,562,725	2,355,777	2.9%
2012	4,772,141	2,457,990	4.6%
2013 (projected)	5,000,000	2,574,112	4.8%
2014 (budgeted)	5,117,000	2,638,465	2.4%

### Industrial District

For the first two years of the most recent industrial district contract (signed in December, 2011) the amount each city received was set by contract. In our case we received \$4.1 million in both FY11-12 and FY12-13. Now the new growth factor calculation comes into play. The growth factor is either the CPI-U or growth in industrial values as determined by the formula included in the contract as applied to the previous year's payment. The CPI-U will be used this year and as such the CPI-U for calendar year 2012 was 2.1%. This 2.1% is applied to the \$4.1 million payment resulting in an increase \$86,100 for a total of \$4,186,100 for FY13-14.

### Franchise payments

Public utilities who provide services to our residents and use our public right of ways and easements make payments to the City based on State mandated formulas for the use of the public's property. These include electric, gas, cable, telecommunications and our own solid waste service.

For FY 2013-2014 franchise fees are falling from \$1,636,000 budgeted in FY12-13 to \$1,583,000 in FY13-14, a difference of \$53,000. Center Point's calculation of KWH usage in our City shows a usage

decline and therefore a reduction in our payment from \$999,000 budgeted in FY12-13 to \$940,000 for FY13-14.

I have asked Center Point for an accounting. But as I write this letter I have not received any information from them justifying this usage decline.

### Recreation Center Fees

With costs at the Recreation Center going up over \$200,000 to pay for increases in electrical costs, lifeguard wages, maintenance contracts and equipment replacement, I am recommending that we raise rates at the Recreation Center. I am recommending no increase to the daily admission fees of \$5/adult and \$3/child. I am recommending a modest increase in the annual full membership from \$38.50/month to \$40/month.

Most of the increase will be for the natatorium only memberships and the fitness only membership options. A copy of the proposed rates is in the supplementary portion of the budget.

In time we will begin to consolidate rates. But this year we will simply make rate adjustments to help us cover the increased operating costs.

### General Operating Expenditures

I am recommending a General Operating Budget of \$17,256,827 for FY13-14. This is \$389,605 (2.3%) more than the FY12-13 budget of \$16,867,222.

### Restoring two positions

In this budget we are restoring two previously authorized, but unfunded positions. As you know, during the recession we cut some positions out of the budget entirely and others (5 to be exact) we kept "authorized" but unfunded. As the economy improves I will work to restore these positions. In FY13-14 I am recommending we fund the Assistant Police Chief position (\$100,000) and the Code Enforcement position which we have reclassified as the Assistant Building Official (\$65,000). Our Police Chief, Paul Hromadka, has announced his retirement effective July 31st and in 18 months our long time Building Official, Matt Houston will retire. We will hire his replacement and allow time for this person to become familiar with the job. Once Matt leaves this person will step into the Building Official position and the assistant position will revert back to a Code Enforcement or Building Inspector position.

### Salaries need improvement

Our pay ranges have stayed static for 5 years and therefore have fallen behind the "market" substantially. During the recession Council helped employees by providing a lump-sum payment at the end of December from savings related to the hiring freeze. This was greatly appreciated, but did not increase the employees hourly rate.

The hiring freeze in the General Operating Fund was lifted last year and no lump sum payment is included in this proposed budget.

The proposal this year is to provide a 2% market increase which will move each pay range and the employees in them 2%. Also, I am recommending a 2% merit raise to be earned by the employee as a result of their annual performance evaluation. These raises will cost \$293,700 for FY13-14.

We will need to make a conscious effort over the next 5 years or so to improve our pay plan. Again, our pay plan has fallen substantially over the years.

In the 1990's our "mid-point" for salaries was based on the 75th percentile of the market. Council wanted our City to attract and retain the very best employees and compensate them accordingly. This plan proved too unsustainable while keeping our tax rate low. So, in the 2000's we dropped the "mid-point" to the 65th percentile. Then along came the Great Recession and we are establishing our mid-point at the 50th

## **MANAGER'S MESSAGE**

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percentile of market. The problem is for many of our pay ranges we are below even the 50th percentile.

It took us years to get into this position and it will take us a period of years to bring our pay schedule back to where it needs to be. The goal is to do this while still retaining our tax rate as low as possible.

We still have an outstanding workforce but we are finding it more and more difficult to attract new employees to our City or to retain them once we have them trained. Our employees performed admirably during the recession and are responsible for a great deal of the savings and cost cutting ideas that kept us going and our tax rate steady for the past 5 years.

So I am proposing a commitment to begin a logical, step by step process to restore our pay plan to a competitive position. Our Human Resources Director, Carmen Williams, is working diligently to revise our pay plan and to provide us a path to restore our competitiveness in the market.

### Health Insurance Increases

As is happening nationwide, our health insurance rates are going up some 15% this next fiscal year. This will add \$70,000 to the General Operating Fund in FY13-14. As you know, the City provides health insurance for our full time employees. The employees can opt to cover their families at their expense.

We carry our insurance through the TML-IEBP.

### Other changes to expenditures for FY13-14

- Gasoline and Diesel are up \$20,200.
- Electricity is up \$32,370, primarily due to the new, larger pool pak system at the Rec Center
- Contributions to the equipment replacement fund are down \$28,757
- Retirement contributions are up 2.4% or \$23,900.
- Water and Sewer is up \$37,320 due to more accurately accounting for our own water usage.
- Maintenance contract costs are up \$63,723. This is primarily due to the new pool pak at the Recreation Center. But, it is also due to increased costs for our computer hardware and software licensing and maintenance.
- Not providing the lump sum payment this year saves \$242,600. Of course we are also not receiving the transfer from our contingency fund to pay for this-so it is a "wash".
- A \$10,950 increase in liability insurance premiums.
- Other than these items everything else remains at or below the previous year's budget.

### Utility Operating Fund

The Utility Operating Fund budget for FY 2013-2014 is proposed to be \$10,958,601. This is \$211,132 (2.0%) more than the FY 12-13 budget of \$10,747,469.

### Utility Operating Fund Revenues

As I mentioned in the highlights section, the Brazosport Water Authority is raising its charge for water from \$1.85/1000 gallons to \$1.94/1000 gallons. We buy 2 million gallons per day from them on a "take or pay" basis. This will increase our payment to BWA by \$65,700/yr.

We have also been notified that the landfill will be increasing their tipping fees by 0.4%. These costs and the cost to cover a proposed salary increase for employees have led me to propose a modest increase to our utility rates.

The base bill is proposed to increase by 72 cents/month, a 1.8% increase from \$39.86/mo to \$40.58/mo.

## MANAGER'S MESSAGE

The base bill:

	<u>Current</u>	<u>Proposed</u>
Water	\$11.25/month	\$11.40
Sewer	\$11.25/month	\$11.40
Sanitation	\$14.60/month	\$14.65
Recycle fee	\$2.10/month	\$2.15
Sales Tax	<u>\$1.38/month</u>	<u>\$1.39</u>
	\$40.58/month	\$40.99

For usage above the 2,000 gallon base water bill, the rate is proposed to increase from \$3.10/1000 gallons to \$3.20/1000 gallons for usage between 2,000 and 20,000 gallons. The rate above 20,000 gallons is proposed to increase from \$3.35/1000 to \$3.45/1000. Sewer rates above the 2,000 gallons base rate are

### Residential

Combined Monthly Rate	5,000 Gal.	Combined Monthly Rate	10,000 Gal.
Manvel	\$67	Baytown	\$114
Baytown	59	League City	95
West University Place	53	West University Place	94
Seabrook	53	Manvel	87
Nassau Bay	52	Deer Park	86
South Houston	50	Seabrook	85
La Marque	50	Tomball	83
Tomball	49	West Columbia	81
West Columbia	48	La Marque	81
Sugarland	48	Conroe	79
Conroe	47	Freeport	79
Deer Park	45	Nassau Bay	77
Alvin	45	Alvin	77
Freeport	43	Sugarland	76
<b>Lake Jackson Proposed</b>	<b>43</b>	<b>Lake Jackson Proposed</b>	<b>76</b>
League City	42	South Houston	75
<b>Lake Jackson Proposed</b>	<b>42</b>	Angleton	74
Angleton	41	<b>Lake Jackson</b>	<b>74</b>
Friendswood	40	Webster	68
Pasadena	34	Friendswood	65
Webster	33	Texas City	64
Bellaire	33	Pasadena	61
Texas City	32	Bellaire	59
Shenandoah	29	Shenandoah	54
Katy	24	Katy	43
<b>Average</b>	<b>\$44</b>	<b>Average</b>	<b>\$76</b>

projected to increase from \$3.30/1000 to \$3.40/1000.

The sanitation rate is proposed to increase from \$14.60/month to \$14.65/month. The \$2.10/month recycle fee will increase to \$2.15/month.

A typical resident using 7,000 gallons of water will see an increase in their utility bill of \$1.41 (1.9%) from \$72.58/month to \$73.99/month.

The following chart shows how our current and proposed rates compare with other cities in our region:

## MANAGER'S MESSAGE

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### Utility Operating Fund Expenditures

Expenditures are projected to be up 2.0% or \$211,132 to \$10,958,601 for FY 13-14. Changes of note to our expenditures are:

#### Salaries & Benefits

The utility area is experiencing the woes of un-competitive wages. It is not unusual for us to train an operator and then have them hired away by industry or a Houston area community.

The 2% market and 2% merit raise I discussed earlier will cost the Utility Operating Fund \$93,800.

The health insurance increase of 15% adds \$36,000 to this fund. Increase in retirement contributions adds \$10,200 for FY 13-14.

#### BWA

As mentioned earlier the Brazosport Water Authority is increasing its water rates by 9 cents per thousand gallons. This will add \$62,700 to the FY13-14 budget. As you know we are contracted to take 2 million gallons of water per day.

Other changes to expenditures for FY13-14:

- A \$9,890 increase to maintenance contracts. Again, this is primarily for computer hardware and software licenses.
- A \$10,585 increase in liability insurance costs.
- A \$6,000 increase in gasoline & diesel costs.
- A \$35,000 decrease in electricity costs this is primarily due to over budgeting for electric at the Wastewater Treatment Plant last year.
- A \$24,287 increase to the equipment replacement fund.
- A \$6,400 decrease in the cost of chemicals at the Wastewater Treatment Plant.

### Other Funds

#### Capital Project Funds

I anticipate transferring \$400,000 and \$400,000 of the positive FY 12-13/year end operating balances to the General and Utility Capital Projects funds respectfully. This money will be available to allocate to projects in FY 2014-15.

On April 6, 2013 City Council held its annual Capital Projects Workshop. City Council has selected the following projects to fund in FY 2013-2014.

#### The General Capital Projects are:

Old Angleton Road overlay	\$250,000
Transit (annual)	50,000
Sidewalks (annual)	35,000
Demo of condemned buildings (annual)	20,000
Master Plan (1st year)	110,000
A/C replacements (annual)	20,000
Museum flat roof	135,000
Annual shelter repairs	<u>36,000</u>
	\$656,000

The Utility Capital Projects are:

Smoke test annual residential assessment	\$10,000
Clover sewer line replacement	108,000
Shady Oaks Lane sewer line replacement	77,705
Clover water line replacement	70,000
	\$265,705

We strive to maintain a minimum balance of \$500,000 in each Capital Projects Fund. After the above proposed expenditures our fund balance in General Capital Projects will be \$542,914 and the balance in Utility Capital Project will be \$524,914.

Parks Fund

Parks Board funds are dedicated to be used for park and recreation projects. The initial funding for the fund came from the sale of a portion of Dunbar Park to TxDot for the right of way for SH 288 over 30 years ago. Additional funds came from developers who chose to make a cash payment in lieu of parkland when they developed a subdivision.

Over the years this fund balance has steadily dropped as the parks board funded improvements to our parks and youth sports facilities. Every now and then after a "good year" I would recommend a transfer from year end savings to the parks fund. The last time this was done was a \$100,000 transfer in FY 10-11.

Anyway, the balance is down to \$241,576 and there is little prospect for future funding.

The Parks board has voted to recommend the following budget for FY13-14:

Kid Fish	\$4,500
Morrison Park Playground	50,000
Contingency	10,000
	\$64,500

This will leave a projected balance of \$177,076 at 9/30/14.

Actually our parks/recreation system now has a more stable source of funding from the Economic Development (½ cent optional sales tax). These funds have built the Recreation Center, the Civic Center, the Golf Course, the Outdoor Pool and the Youth Sports Complex.

Currently we are using these funds to make major repairs/improvements to our Parks/Recreation system and the golf course. We are trying to set aside about \$200,000/year the Economic Development Fund to meet the various capital priorities set by the Parks Board and City Council.

Equipment Replacement Fund

For major pieces of equipment-(generally our "rolling stock") we set aside an annual amount for each designated unit in an effort to provide available funds for when that particular unit needs replacing. This fund has been indispensable in keeping our fleet up to date. This year I recommend the following purchases:

Replace 2 patrol units (1061, 1077)	\$54,000
Replace 16 in-car video systems (police)	122,000
Replace tanker (748)and engine 4(500)with new fire truck	540,000
Replace fire marshal suburban (806)	63,800
Replace EMS Medic 7 (866)	128,400

## MANAGER'S MESSAGE

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Replace parks aerator	13,000
Replace traffic signal fixtures	28,000
Replace drive thru window (City Hall)	13,000
New compact excavator (water)	54,000
New 24 foot trailer (water)	5,000
Replace Ford F-350 (water)	47,000
Replace Ford F-350 (sewer)	47,000
Replace motor control ctr Oak Dr.station (wtr)	20,000
Replace motor control ctr Beechwood station (wtr)	20,000
Replace mower (880) (sewer)	9,000
Replace blower #7 with 200hpblower (sewer)	25,000
Replace lift system on unit 752 (sanitation)	65,000
Replace mower (655)	6,000
Computer items (citywide)	<u>283,600</u>
	\$1,543,800

The impact of these acquisitions, especially any new items will be felt in next year's operating budget through contributions to the Equipment Replacement Fund. These impacts are listed by department in the Equipment Replacement Fund portion of the budget.

### Motel Occupancy Tax Fund

The city collects a 7% motel occupancy tax on motel room rentals in the city. The State collects an additional 6%. Use of local funds is rigidly regulated by the State and can only be used to promote people coming to our community and utilizing the services of our four hotels. They are: Candlewood Suites, the Cherotel, Comfort Suites and Super 8 who each offer services to the business and traveling public who visit our city.

We estimate revenue of \$225,000 in fiscal year FY 13-14 and an ending fund balance at 9/30/13 of \$0. Following State regulations and guidelines expenditures are proposed as follows:

<u>Allocation</u>	<u>cents</u>	<u>FY13-14</u>
Fine Arts Center	1 cent	\$32,143
Museum of Natural Science	1.5 cents	\$48,214
*Tourism (chamber)	2.0 cents	\$64,286
LJ Historical Museum	1.5 cents	\$48,214
Promotion of FOL and other events	<u>1.0 cents</u>	<u>\$32,143</u>
	7 cents	\$225,000

For many years the City Council has provided the Chamber's tourism branch additional funding from the fund balance of this fund. The last several years the total payment to the Chamber has been over \$80,000. We all knew that this would eventually deplete the fund balance. I have warned of this over the last several years and again in FY 12-13 that the fund balance would be gone by the end of FY 12-13. That has occurred. In FY 13-14 the tourism payment will only be what their allocated 2 cents gets them. In FY 13-14 the 2 cents nets \$64,286.

There are plans for additional motels to locate in Lake Jackson. Plans for a Best Western Plus at Loganberry and SH288/332 are well along the way and it could be built and operating by the end of FY13-14. That is our hope.

This is the way we can grow this fund and increase revenues to recipients.

Economic Development Fund

This fund is administered by the Lake Jackson Development Corporation (LJDC). The corporation receives its funding from the ½ cent optional 4B economic development sales tax authorized by voters in May, 1995. Use of these funds is restricted to the language on the ballot as approved by the voters and by State law. To fund a project the City Council reviews the initial request. If appropriate, City Council will send the proposal to one or more of our volunteer boards and commissions. City Council will then send the project to the LJDC. The bylaws of LJDC require a public hearing process. The LJDC determines if the project meets the criteria set by the ballot language and State law as an eligible project. The LJDC also determines if funding is available for the proposed project. Then the project is sent back to City Council for consideration during the annual budget process.

In FY 2013-14 we estimate that the ½ cent optional sales tax will generate \$2,638,463. Interest income for FY 13-14 is estimated at \$8,394. Therefore the total revenue proposed for FY 13-14 is \$2,646,557.

Budgeted expenditures for FY 13-14 are proposed to be \$2,739,746.

The LJDC held public hearings in May (15 & 28), 2013 to consider funding for three (3) projects. The LJDC determined that each of the three proposed projects met the eligibility criteria and that funding was available.

The first and largest project up for consideration this year is \$1.5 million in certificates of obligation to help fund the extension of water service to the airport and surrounding properties. This will be combined with \$1 million from the \$2 million revenue bond we just sold to provide the \$2.5 million necessary to build the base water system required to service this area. This will include a receiving "vault" for BWA water, ground storage, booster pumps and the necessary distribution system.

This time next year we will be bringing the request for some \$4.5 million to fund the sewer system necessary to serve the airport and adjacent commercial/business properties.

The next project is for \$300,000 for the proposed mall entry road off of SH288. The total cost of this entry road is expected to cost over \$1 million. The \$300,000 is the City's contribution to the project. Some years ago the City had set aside \$150,000 for an earlier proposal to put in such a road. However, the mall owners at the time released that \$150,000 commitment. The current owners brought this project back. They have been marketing the property and found that this entry road is important to prospective tenants/businesses. Already the proposed road has generated a new Starbucks Coffee House and a Panda Express on one side of the proposed road.

The road should be in place by spring, 2014.

The final project is actually a combination of several smaller projects at the Recreation Center and at the golf Course. These are:

Natatorium ventilation sock (F198)	\$54,000
Rec Center HVAC (F205)	134,000
Clubhouse a/c replacement (F200)	7,500
Golf Course storage (F229)	<u>7,500</u>
	\$203,000

Recently City Council has been approached by a local businessman with a request to alter the bylaws and allow for the hiring of an Executive Director and Administrative Assistant and to use 10% of the ½ cent fund proceeds to fund an Economic Development office. Also, the request is to open up the use of these funds for more than infrastructure for Economic Development. It is my opinion, and that of our City Attorney, Sherri Russell, that this will require taking this to the voters for approval.

## MANAGER'S MESSAGE

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### The Golf Course Fund

The Golf Course was built using ½ cent sales tax funding administered by the Lake Jackson Development Corporation (LJDC). The fund has provided \$550,000 annually to pay the debt service on the golf course. With the refunding of the Golf Course bonds (refinancing) this amount will decrease to \$502,720. Since 2006 the LJDC, with council approval, has provided \$100,000/yr to build a contingency fund. Over it's nearly eight (8) years of operation the course has been close to breaking even on operating costs and actually did "make" money in 2008. The highest the fund balance got was \$330,701 in 2008. The aftermath of Hurricane Ike in September, 2008 and two difficult years following put the course in the red. The LJDC and council put \$250,000 to the course in FY 10-11 to put the course back in the "black". As of 2012-2013 a \$150,000 transfer through FY 2015-1016 has been authorized to support this fund. In FY 2012-2013 Kemper estimates that the course will bring in \$1,363,782 revenues and \$1,512,885 in expenditures - a \$147,102 deficit. Previous contributions to the contingency fund will cover this short fall.

Kemper is proposing revenues of \$1,467,930 in FY 2013-14 and expenditures of \$1,577,043 a \$109,113 deficit. This estimate is based on rounds played of 43,108. The estimated rounds played for FY 12-13 are 41,079 - up over the 39,984 rounds played in FY 11-12. The proposed shortfall is to be covered by the \$150,000 annual transfer from the LJDC (1/2 cent optional sales tax).

There are modest proposals for rate increases by Kemper to the green/cart fees, for twilight rounds and to the annual passes. They have proposed an ambitious marketing program to attract more customers to the course.

Avid Golfer magazine declared the Wilderness as the top ranking course in its category for "Hidden Gems" Houston market area. The course was rated in the top 3 for mid-priced golf courses (\$51-\$74) in the Houston market area.

The Houston Chronicle featured the Wilderness as one of the top area daily fee golf courses.

### Conclusion

As required by our City Charter this budget is balanced and presented in a "line-item" format. The proposed budget contains my recommendations and projections. The "visioning process" guided my preparation of the budget. I also rely heavily on the advice and participation of my Directors and Department Heads. I am most appreciative of the valuable assistance provided by my budget staff (comprised of myself; Modesto Mundo, Assistant City Manager; Pam Eaves, Finance Director; and Kim Knapp, Administrative Assistant).

We have a veteran City Council. We said goodbye and thank you to Councilmember Glenda Mendoza-Rose. We welcome back to council Mr. Gerald Roznovsky who sat out the required 18 months after being term-limited in 2011. We also congratulate Councilmember's JB Baker and Heather Melass on their re-election.

To all our council members, staff offers you all the support you need to help you with your duties and responsibilities. Council members leave in place an outstanding goals and visioning process which has guided our City and helped in the preparation of this budget.

While this document gives the appearance of the final budget, it is not. Our City Charter requires that I submit a full and balanced detailed budget proposal to you each year. The final adopted budget will be developed through the hard work and input of the City Council, interested citizens, and our dedicated City employees.

As I stress each year, the annual budget is far more than a financial document. The budget is an important planning tool. We set not only next year's expenditures, we also examine and set our near and long term goals and objectives. This document shows what we have accomplished and what we hope to accomplish next year and in the years to come.

The budget staff strives to make the budget easy to read and use, yet thorough and comprehensive. As I noted earlier the City Charter requires that I submit the budget to City Council in a "line-item" format. This I do, but we also employ a "modified performance based" budget format which reflects how our expenditures work to carry out the overall vision of the City.

We also follow the guidelines established by the Government Finance Officers Association (GFOA) in preparing the annual budget. We have been honored to have received twenty-one (21) consecutive "Distinguished Budget Presentation Awards" from GFOA for our budget documents. Our goal is to receive our 22nd award for the final FY 2013-2014 budget. Each year GFOA reviewers look at our budget document; grade us on our ability to meet the established guidelines and to make suggestions. We incorporate suggestions made each year by the reviewers as much as we can and still comply with our City Charter requirements.

During 2013 we have been celebrating our City's 70th Anniversary. I would like to thank the 70th committee for all their hard work in putting on an array of fun and exciting events throughout the year.

Last year in this message I talked of the challenges that this fledgling city faced during World War II. Now I compare our time with the booming post war years.

Industry's commitment to our area recently has been incredible and we will be experiencing substantial growth over the next 5 to 10 years. New families are moving to our area and more will follow. We are working hard to provide these families a great quality of life so that they will call Lake Jackson home.

Growth is here and over these next few years we will see wonderful changes, challenges and opportunities come our way. We need to meet these with a positive, can-do attitude.

A special thanks to Dow Chemical. You gave our city its start and you have shown your confidence in our City and this area by committing billions of dollars in new investments.

This in no way negates the great relationships and commitments of our other large industrial partners. Especially BASF. We are grateful for the exceptional relationship we have with all our local employers.

Yet, it can't be understated of what Dow has and does mean to our City. Again, thank you.

With this budget we are finally beginning a strong climb out of the hole the past recession left us in. We have lots to do and much more ground to make up- but things are looking very, very good for our area.

We maintain our commitment to our current residents and we welcome with open arms our new residents.

We are on the cusp of some phenomenal growth. Buckle up - it's going to be a great ride!

Our budget workshop will be Saturday, July 13, 2013 at 8am here at City Hall. All are welcome to attend.

As always, thank you for your guidance. Staff and I look forward to working with you and our citizens to complete the FY2013-2014 budget.

Respectfully submitted,

  
William P. Yenne  
City Manager

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# ORGANIZATIONAL CHARTS



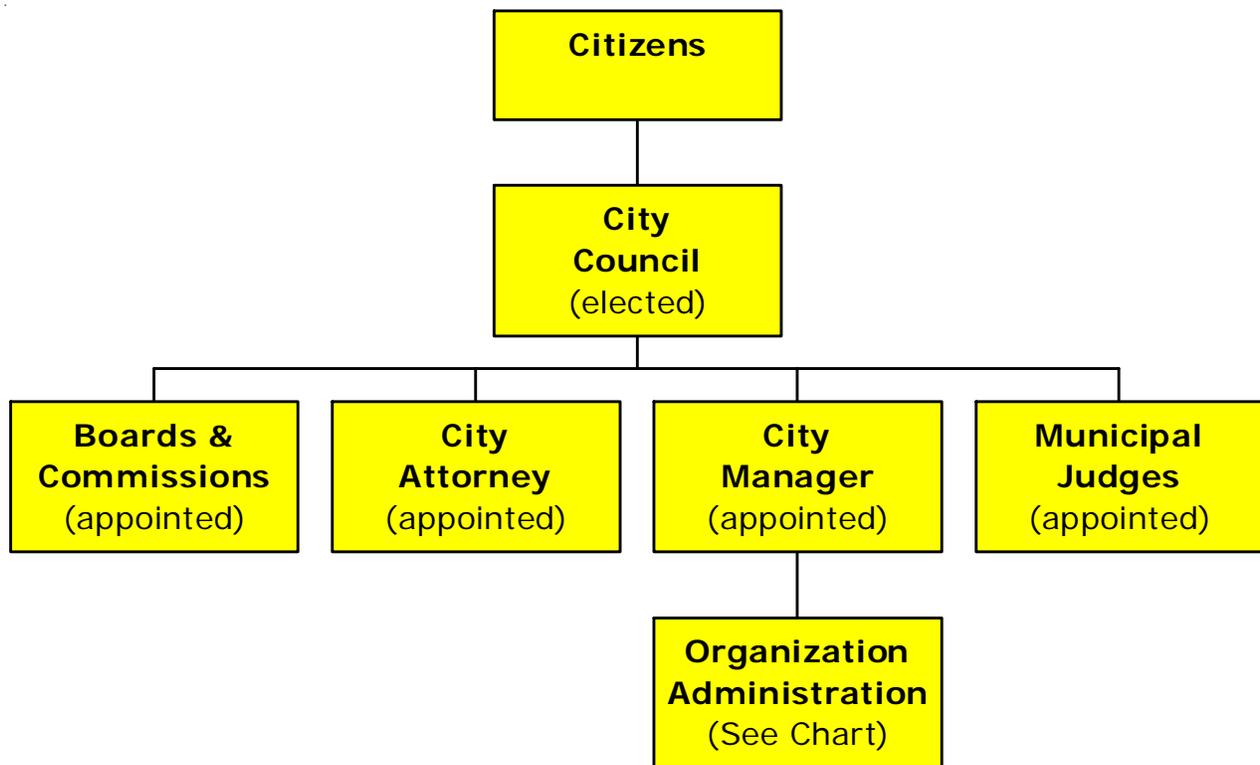
LAKE JACKSON

*City of Enchantment*

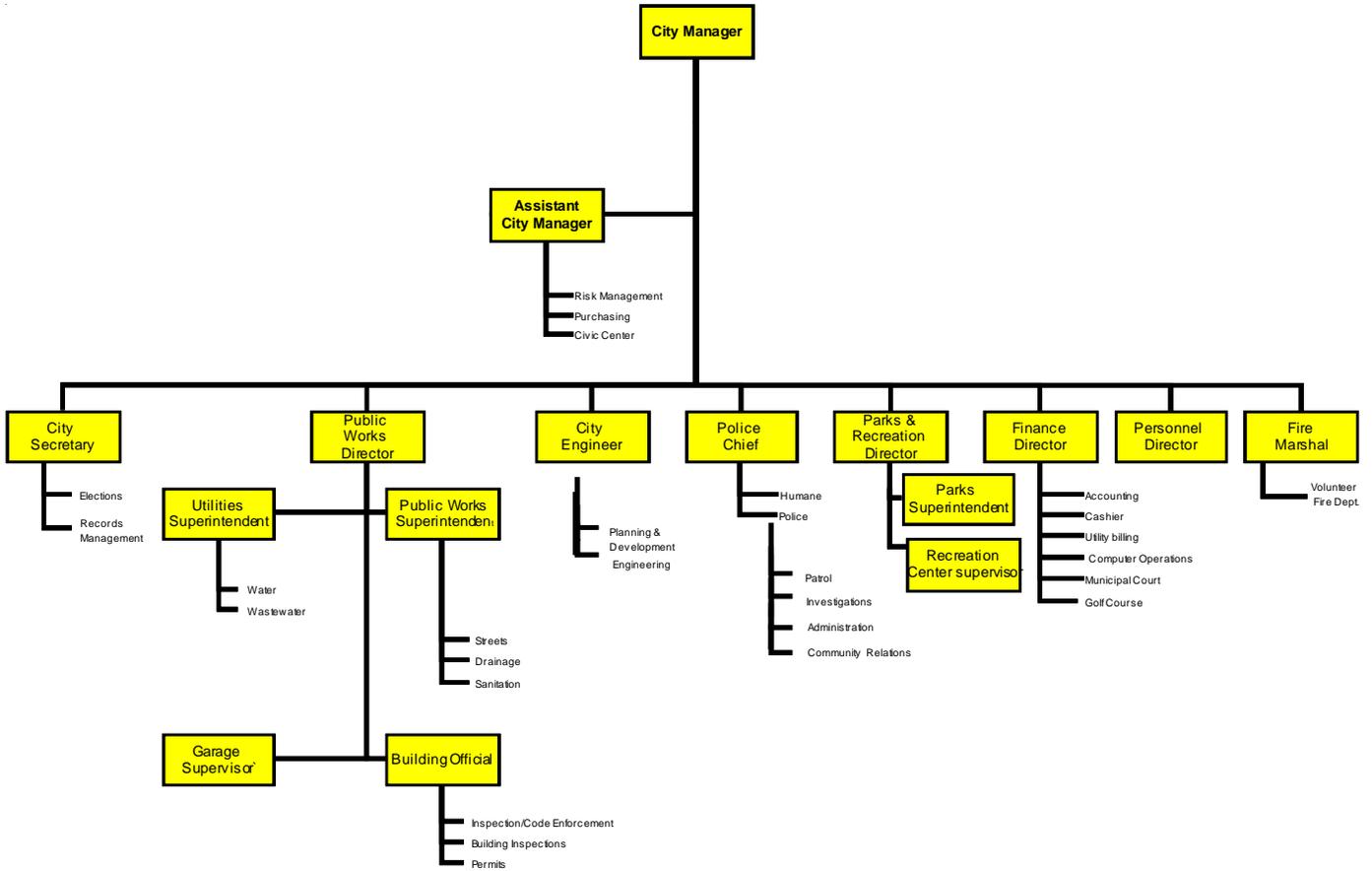


# City of Lake Jackson

## *"Council-Manager Government"*



# Organization Administration Chart



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# BUDGET SUMMARIES

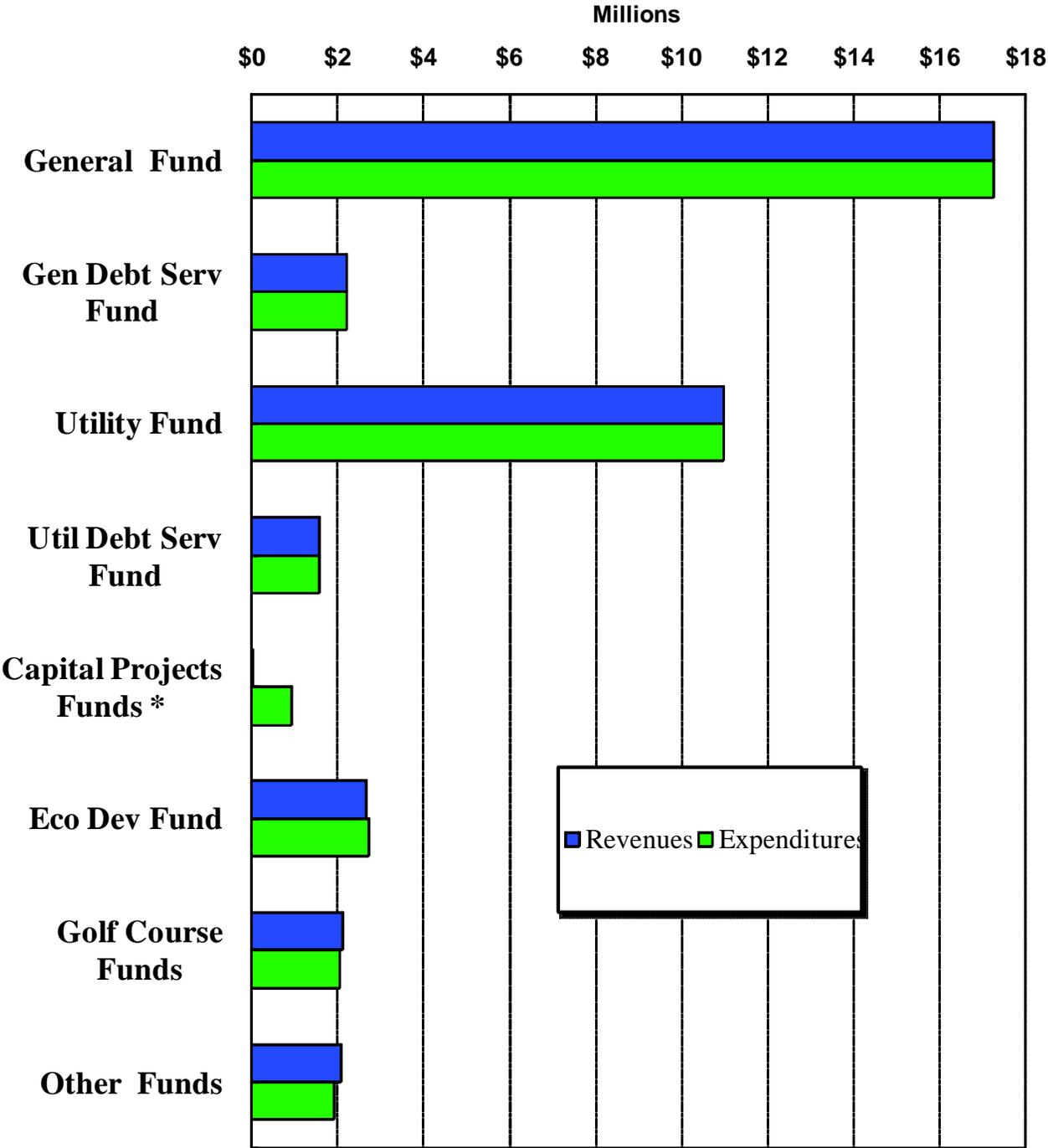


LAKE JACKSON

*City of Enchantment*



# COMBINED FUNDS REVENUES & EXPENDITURES



\* The Capital Projects Funds have historically been supported by year-end transfers from the related operating fund. These transfers are not budgeted but result from any budget savings which occur in the operating funds. As a result, budgeted expenditures always exceed budgeted revenues in the Capital Projects Funds.

**2013- 14 PROPOSED BUDGET**  
**COMBINED FUNDS SUMMARY**  
*TOTAL REVENUES AND EXPENDITURES BY FUND*

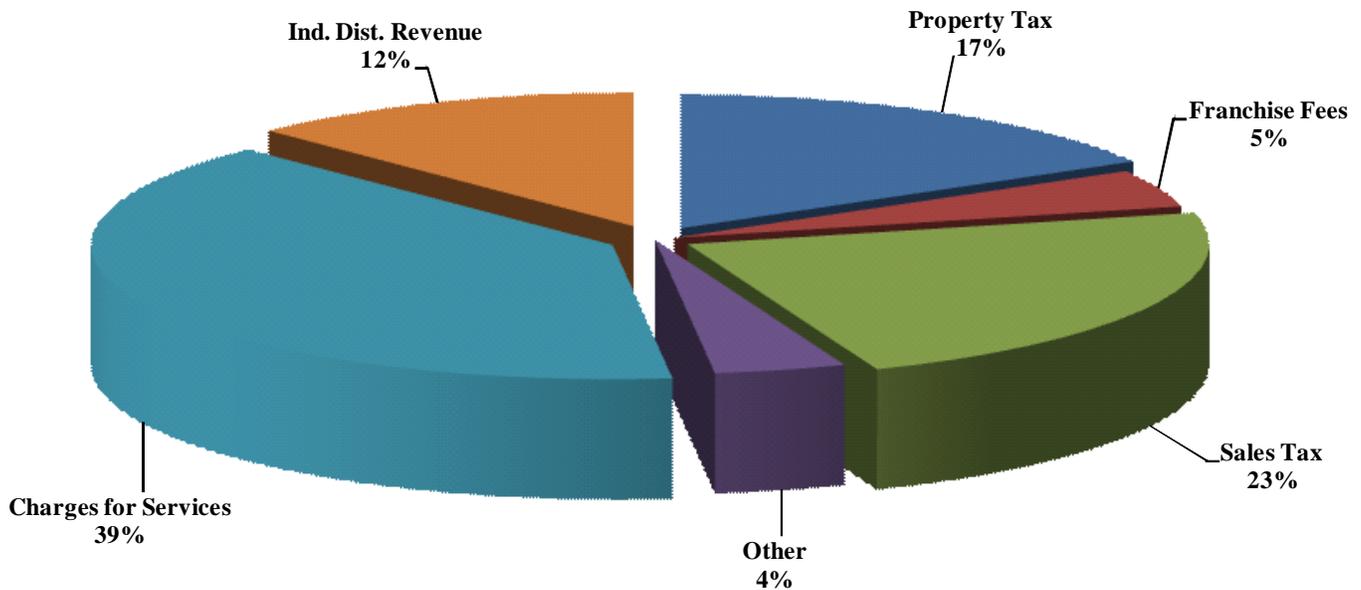
<b><i>REVENUES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
GENERAL FUND	\$ 16,992,689	\$ 16,867,222	\$ 17,197,224	\$ 17,256,827
GEN DEBT SERV FUND	5,990,546	2,284,270	2,284,270	2,224,062
UTILITY FUND	10,506,275	10,747,469	10,802,091	10,958,601
UTILITY DEBT SERV & RESERVE	1,730,989	1,579,335	1,447,211	1,579,335
CAPITAL PROJECT FUNDS	140,532	10,000	25,264	10,000
ECONOMIC DEVELOPMENT FUND	2,470,721	2,509,172	2,585,133	2,646,857
GOLF COURSE FUNDS	6,548,971	2,196,492	2,042,452	2,124,455
OTHER FUNDS *	2,569,504	2,095,915	2,162,354	2,069,288
SUBTOTAL	\$ 46,950,228	\$ 38,289,875	\$ 38,545,999	\$ 38,869,425
INTERFUND TRANSFERS	(5,742,962)	(5,169,059)	(5,039,077)	(4,856,538)
<b>TOTAL</b>	<b>\$ <u>41,207,266</u></b>	<b>\$ <u>33,120,816</u></b>	<b>\$ <u>33,506,922</u></b>	<b>\$ <u>34,012,887</u></b>

<b><i>EXPENDITURES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
GENERAL FUND	\$ 16,138,086	\$ 16,867,222	\$ 16,730,174	\$ 17,256,827
GEN DEBT SERV FUND	6,054,119	2,284,271	2,184,271	2,224,062
UTILITY FUND	10,373,689	10,747,469	10,350,031	10,958,601
UTILITY DEBT SERV & RESERVE	1,604,850	1,568,350	1,568,350	1,583,676
CAPITAL PROJECT FUNDS	997,017	911,500	1,389,890	921,705
ECONOMIC DEVELOPMENT FUND	2,792,662	3,093,859	3,151,097	2,740,746
GOLF COURSE FUNDS	6,581,394	2,042,795	2,036,062	2,046,861
OTHER FUNDS *	1,743,737	1,771,298	1,819,051	1,913,300
SUBTOTAL	\$ 46,285,553	\$ 39,286,764	\$ 39,228,926	\$ 39,645,778
INTERFUND TRANSFERS	(5,742,962)	(5,169,059)	(5,039,077)	(4,856,538)
<b>TOTAL</b>	<b>\$ <u>40,542,591</u></b>	<b>\$ <u>34,117,705</u></b>	<b>\$ <u>34,189,849</u></b>	<b>\$ <u>34,789,240</u></b>

\* OTHER FUNDS: EQUIPMENT REPLACEMENT, SPECIAL EVENTS, MOTEL OCCUPANCY TAX, UNEMPLOYMENT INSURANCE, PARK FUND AND CONTINGENCY FUNDS.

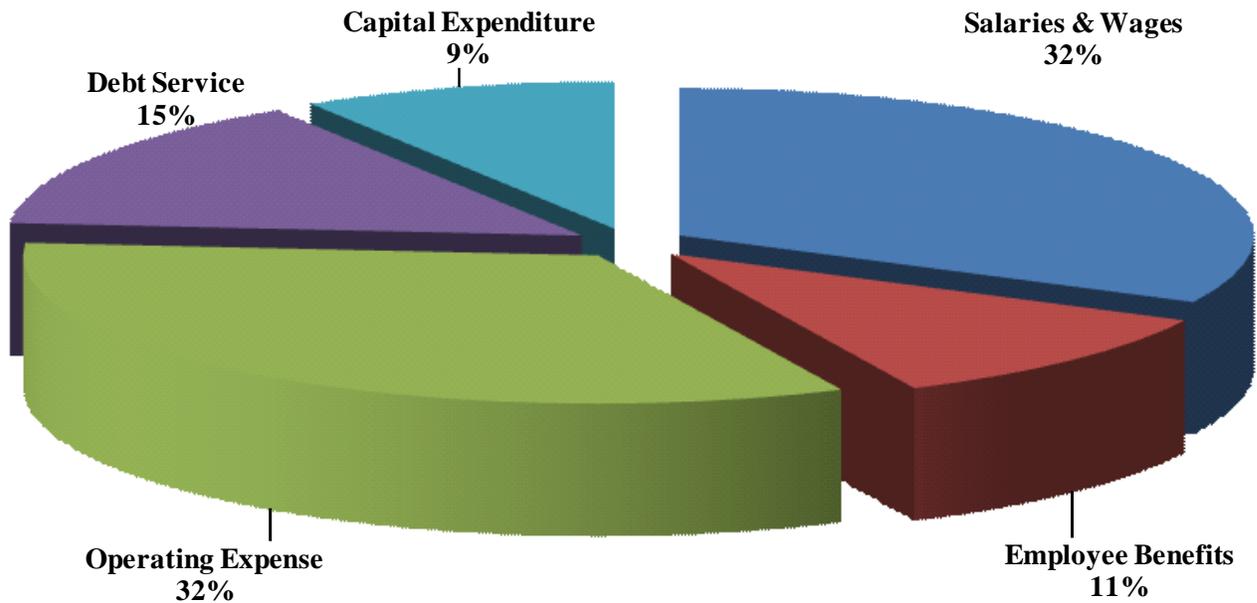
**2013 - 14 BUDGET**  
**ALL FUNDS**  
*REVENUES BY CATEGORY*

<b><i>REVENUES</i></b>	<b>2011 - 12 ACTUAL</b>	<b>2012 - 13 BUDGET</b>	<b>2012 - 13 ESTIMATED</b>	<b>2013 - 14 PROPOSED</b>
PROPERTY TAX	\$ 5,534,593	\$ 5,628,298	\$ 5,628,298	\$ 5,660,338
CITY SALES & USE TAX	7,230,131	7,330,000	7,574,110	7,755,463
MOTEL OCCUPANCY TAX	219,915	209,000	225,000	225,000
FRANCHISE FEES	1,601,254	1,594,000	1,548,966	1,541,000
INDUSTRIAL DISTRICT REVENUE	4,100,000	4,100,000	4,100,000	4,186,100
LICENSES & PERMITS	249,379	221,600	240,400	257,100
CHARGES FOR SERVICES	12,626,698	13,048,021	12,976,106	13,394,085
MUNICIPAL COURT FINES	518,359	473,700	508,892	476,600
INTERGOVERNMENTAL	297,254	127,300	180,270	92,000
INTEREST	155,629	117,793	128,373	116,577
MISCELLANEOUS	8,674,055	271,102	396,506	308,624
<b><i>TOTAL REVENUES</i></b>	<b>\$ <u>41,207,267</u></b>	<b>\$ <u>33,120,814</u></b>	<b>\$ <u>33,506,921</u></b>	<b>\$ <u>34,012,887</u></b>



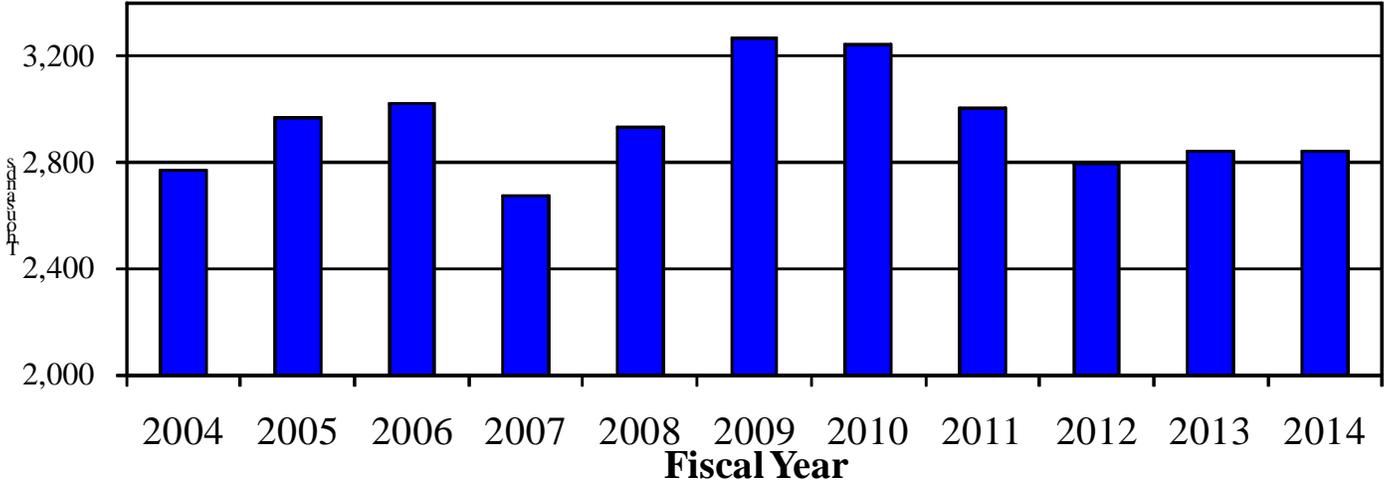
**2013 - 14 BUDGET**  
**ALL FUNDS**  
*EXPENDITURES BY CATEGORY*

<b><i>EXPENDITURES</i></b>	<b>2011 - 12 ACTUAL</b>	<b>2012 - 13 BUDGET</b>	<b>2012 - 13 ESTIMATED</b>	<b>2013 - 14 PROPOSED</b>
SALARIES & WAGES	\$ 10,551,769	\$ 11,104,705	\$ 10,797,580	\$ 11,280,234
EMPLOYEE BENEFITS	3,235,162	3,482,219	3,320,058	3,695,747
OPERATING EXPENSES	10,278,795	11,034,687	11,180,143	11,586,604
DEBT SERVICE	13,738,980	5,483,480	5,323,480	5,131,151
CAPITAL PROJECTS	1,586,422	1,834,500	2,378,126	1,489,205
EQUIPMENT PURCHASES	<u>1,151,463</u>	<u>1,178,115</u>	<u>1,190,461</u>	<u>1,606,300</u>
<b><i>TOTAL EXPENDITURES</i></b>	<b><u>\$ 40,542,591</u></b>	<b><u>\$ 34,117,706</u></b>	<b><u>\$ 34,189,848</u></b>	<b><u>\$ 34,789,241</u></b>



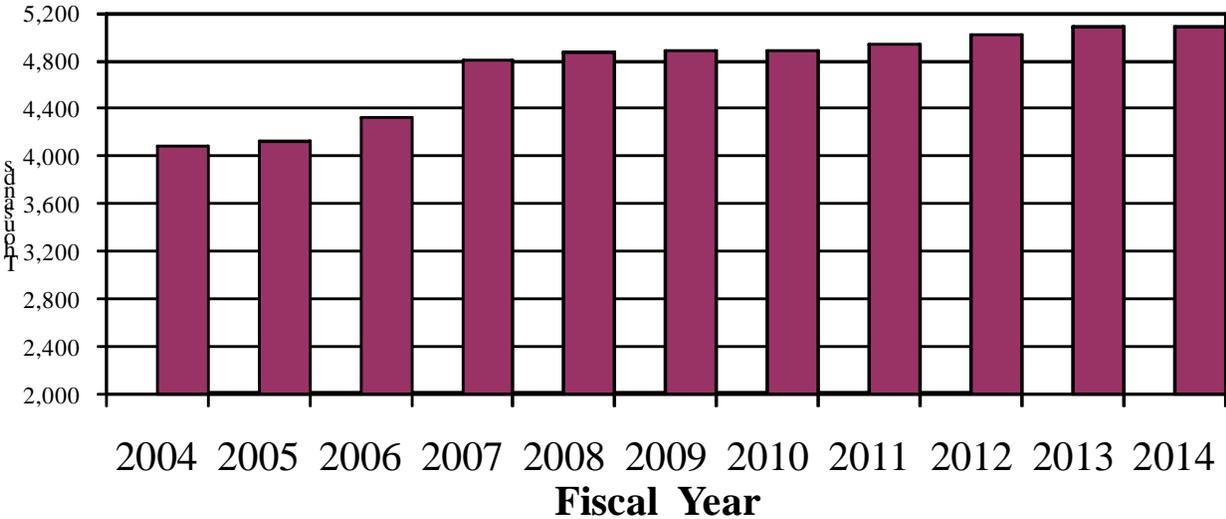
# FUND BALANCE HISTORY AND PROJECTIONS

**Working Capital Balance  
Utility Fund**



Working capital balances are used for the proprietary funds because; for our City, working capital balances best represent the available resources with which to fund current expenditures.

**Fund Balance  
General Fund**



## GENERAL FUNDS FUND BALANCE ANALYSIS

FUND	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
<b>FUND BALANCE 9-30-11</b>	\$ 5,677,598	671,574	1,353,205	4,033,149
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(765,000)		765,000	
TO PARKS FUND				
REVENUES FISCAL YEAR 2012	16,992,689	5,990,546	108,300	1,831,748
EXPENDITURES FISCAL YEAR 2012	<u>16,138,096</u>	<u>6,054,119</u>	<u>751,310</u>	<u>955,798</u>
<b>FUND BALANCE 9-30-12</b>	\$ 5,767,191	\$ 608,001	\$ 1,475,195	\$ 4,909,099
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(750,000)	0	750,000	0
TO PARKS FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AFTER CAPITAL TRANSFERS	5,017,191	608,001	2,225,195	4,909,099
FISCAL 2013 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,000,750
FROM UTILITY OPERATING	0	0	0	691,865
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	242,600	0	0	0
FROM UTILITY FUND	540,390	0	0	
FROM ECONOMIC DEVL FUND	350,000	0	0	
ALL OTHER REVENUE	<u>16,064,234</u>	<u>2,284,270</u>	<u>21,264</u>	<u>92,250</u>
	17,197,224	2,284,270	21,264	1,784,865
FISCAL 2013 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	20,000	0	0	0
TO GENERAL CAPITAL PROJECTS				
TO PARKS FUND				
TO GENERAL CONTINGENCY	0	0	0	0
TO EQUIPMENT REPLACEMENT	1,000,750	0	0	0
ALL OTHER EXPENDITURES	<u>15,709,424</u>	<u>2,184,271</u>	<u>1,053,545</u>	<u>1,091,996</u>
	16,730,174	2,184,271	1,053,545	1,091,996
<b>PROJECTED FUND BALANCE 9-30-13</b>	5,484,241	708,000	1,192,914	5,601,968
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(400,000)	0		0
TO PARKS FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AFTER CAPITAL TRANSFERS	5,084,241	708,000	1,192,914	5,601,968
2014 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	971,993
FROM UTILITY OPERATING	0	0	0	716,152
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	540,390	0	0	0
FROM ECONOMIC DEVL FUND	350,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	<u>16,366,437</u>	<u>2,224,062</u>	<u>6,000</u>	<u>20,000</u>
	17,256,827	2,224,062	6,000	1,708,145
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	20,000	0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	971,993	0	0	0
ALL OTHER EXPENDITURES	<u>16,264,834</u>	<u>2,224,062</u>	<u>636,500</u>	<u>1,543,800</u>
	17,256,827	2,224,062	636,500	1,543,800
<b>BUDGETED FUND BALANCE 9-30-14</b>	\$ 5,084,241	\$ 708,000	\$ 562,414	\$ 5,766,314
<b>TARGET FUND BALANCE</b>	<b>RANGE</b>	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 4,314,207			
High 33% of Operating Budget	\$ 5,694,753			

## UTILITY FUNDS FUND BALANCE ANALYSIS

FUND	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
<b>FUND BALANCE 9-30-11</b>	\$ 3,333,105	2,171,380	657,439
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	500,000		
<b>FUND BALANCE AFTER CAPITAL TRANSFERS</b>	<b>2,833,105</b>		
REVENUES INCLUDING TRANSFERS	10,506,275	1,730,989	532,232
EXPENDITURES INCLUDING TRANSFERS	10,373,689	1,604,850	245,707
<b>FUND BALANCE 9-30-12</b>	\$ 2,965,691	2,297,519	943,964
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	175,000	0	175,000
<b>FUND BALANCE AFTER CAPITAL TRANSFERS</b>	<b>2,790,691</b>	2,297,519	1,118,964
<b>2013 PROJECTED REVENUES</b>			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,437,211	0
FROM UTILITY CONTINGENCY	0	0	0
FROM GENERAL CONTINGENCY	70,400		0
ALL OTHER REVENUE	10,731,691	10,000	4,000
	<b>10,802,091</b>	1,447,211	4,000
<b>2013 PROJECTED EXPENDITURES</b>			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	540,390		
TO UTILITY DEBT SERVICE	1,585,494		
TO UTILITY CONTINGENCY	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	705,230		
ALL OTHER EXPENDITURES	7,518,917	1,568,350	336,345
	<b>10,350,031</b>	1,568,350	336,345
<b>PROJECTED FUND BALANCE 9-30-13</b>	<b>3,242,751</b>	2,176,380	786,619
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS	(400,000)	0	0
<b>FUND BALANCE AFTER CAPITAL TRANSFERS</b>	<b>2,842,751</b>	<b>2,176,380</b>	<b>786,619</b>
<b>2014 BUDGETED REVENUES</b>			
TRANSFERS IN			
FROM GENERAL CONTINGENCY	0		
FROM UTILITY OPERATING		1,569,335	0
FROM DEBT SERVICE RESERVE			
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	10,958,601	10,000	4,000
	<b>10,958,601</b>	1,579,335	4,000
<b>2014 BUDGETED EXPENDITURES</b>			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	540,390		
TO UTILITY DEBT SERVICE	1,569,335		
TO UTILITY DEBT SERVICE RESERVE	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	691,865		
ALL OTHER EXPENDITURES	8,157,011	1,583,676	265,705
	<b>10,958,601</b>	1,583,676	265,705
<b>BUDGETED FUND BALANCE 9-30-14</b>	\$ <b>2,842,751</b>	\$ 2,172,039	\$ 524,914
<b>TARGET FUND BALANCE</b>	<b>RANGE</b>	\$ 1,936,691	\$ 500,000

## OTHER FUNDS FUND BALANCE ANALYSIS

FUND	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
<b>FUND BALANCE 9-30-12</b>	\$ 2,204,564	\$ 21,619	\$ 284,576
<b>PROJECTED REVENUES</b>			
<b>TRANSFERS IN</b>			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
<b>ALL OTHER REVENUE</b>	2,585,133	225,150	1,500
	<u>2,585,133</u>	<u>225,150</u>	<u>1,500</u>
<b>PROJECTED EXPENDITURES</b>			
<b>TRANSFERS OUT</b>			
TO SPECIAL EVENTS FUND	0	32,142	0
TO GOLF COURSE DEBT SERVICE	503,720	0	0
TO GOLF COURSE OPERATING	150,000	0	0
TO GENERAL FUND	350,000	0	0
<b>ALL OTHER EXPENDITURES</b>	2,147,377	214,627	45,500
	<u>3,151,097</u>	<u>246,769</u>	<u>45,500</u>
<b>FUND BALANCE 9-30-13</b>	1,638,600	0	240,576
<b>BUDGETED REVENUES</b>			
<b>TRANSFERS IN</b>			
FROM ECONOMIC DEVL. FUND	0	0	0
<b>ALL OTHER REVENUE</b>	2,646,857	225,000	1,000
	<u>2,646,857</u>	<u>225,000</u>	<u>1,000</u>
<b>BUDGETED EXPENDITURES</b>			
<b>TRANSFERS OUT</b>			
TO SPECIAL EVENTS	0	32,143	0
TO GOLF COURSE DEBT SERVICE	505,525	0	0
TO GOLF COURSE OPERATING	150,000	0	0
TO GENERAL FUND	350,000	0	0
<b>ALL OTHER EXPENDITURES</b>	1,734,221	192,857	64,500
	<u>2,739,746</u>	<u>225,000</u>	<u>64,500</u>
<b>BUDGETED FUND BALANCE 9-30-14</b>	<u>\$ 1,545,711</u>	<u>\$ 0</u>	<u>\$ 177,076</u>
<b>TARGET FUND BALANCE</b>	1,016,888	None	None

**2010 - 2014  
PERSONNEL SUMMARY BY DEPARTMENT**

<b><i>GENERAL FUND</i></b>	<b>2009-10 FT</b>	<b>2010-11 FT</b>	<b>2011-12 FT</b>	<b>2012-13 FT</b>	<b>2013-14 FT</b>	<b>Increase (Decrease)</b>
ADMINISTRATION	10.50	10.50	10.50	10.50	10.50	0.00
FINANCE	10.00	10.00	10.00	10.00	10.00	0.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00	0.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00
POLICE	60.00	60.00	60.00	60.00	60.00	0.00
FIRE	1.00	1.00	1.00	1.00	1.00	0.00
HUMANE	3.00	3.00	3.00	3.00	3.00	0.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00	0.00
STREET	6.83	6.83	6.83	6.83	6.83	0.00
DRAINAGE	14.83	14.83	14.83	14.83	14.83	0.00
CODE ENFORCEMENT	8.00	8.00	8.00	8.00	7.50	-0.50
PARKS	13.50	13.50	13.50	13.50	13.50	0.00
RECREATION	13.50	13.50	13.50	13.50	13.50	0.00
GARAGE	9.00	9.00	9.00	9.00	9.00	0.00
LIBRARY	0.50	0.50	0.50	0.50	0.50	0.00
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00	0.00
<b>TOTAL GENERAL FUND</b>	<b>164.66</b>	<b>164.66</b>	<b>164.66</b>	<b>164.66</b>	<b>164.16</b>	<b>-0.50</b>

<b><i>UTILITY FUND</i></b>	<b>2009-10 FT</b>	<b>2010-11 FT</b>	<b>2011-12 FT</b>	<b>2011-12 FT</b>	<b>2013-14 FT</b>	<b>Increase (Decrease)</b>
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	6.00	0.00
WATER PRODUCTION	11.50	11.50	11.50	11.50	11.50	0.00
WASTEWATER COLLECTION	19.50	19.50	19.50	19.50	20.00	0.50
SANITATION	25.34	25.34	25.34	25.34	25.34	0.00
<b>TOTAL UTILITY FUND</b>	<b>62.34</b>	<b>62.34</b>	<b>62.34</b>	<b>62.34</b>	<b>62.84</b>	<b>0.50</b>

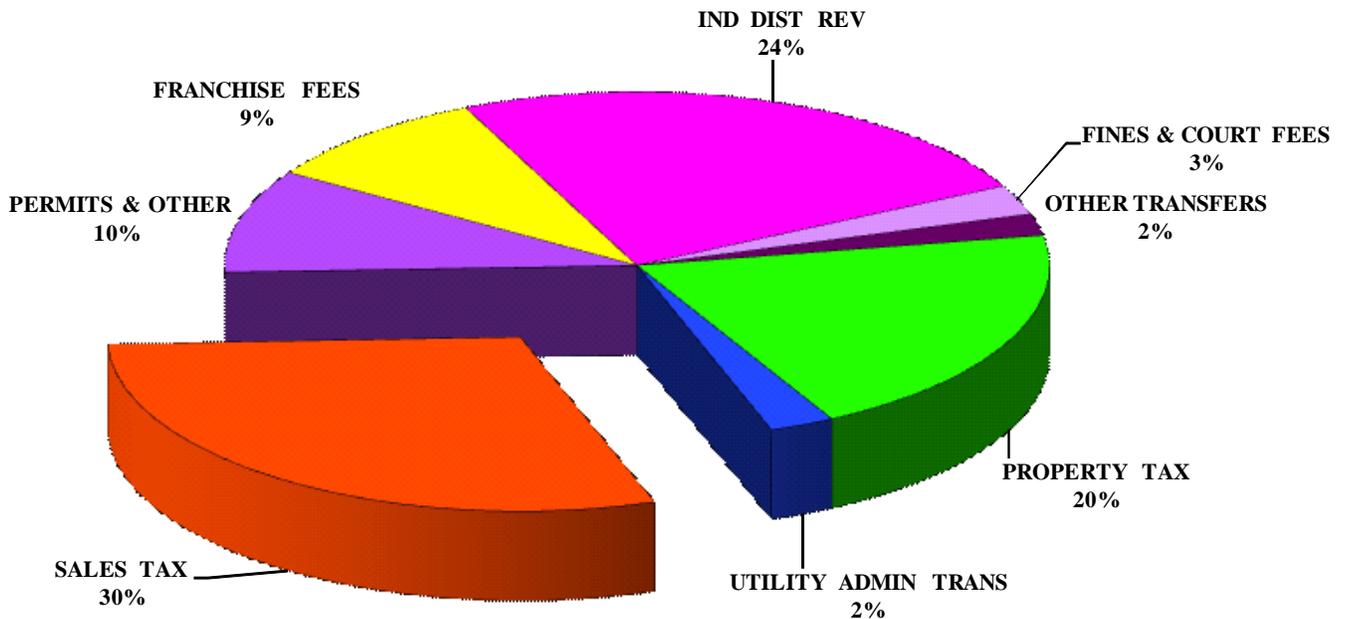
<b>TOTAL ALL FUNDS COMBINED</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>	<b>0.00</b>
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## 2013 - 14 PROPOSED BUDGET OPERATING FUNDS SUMMARY

<b>REVENUE</b>	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
General Fund Resources	\$ 16,992,689	\$ 16,867,222	\$ 17,197,224	\$ 17,256,827
Utility Operating Revenues	10,506,275	10,747,469	10,802,091	10,958,601
<b>Total Revenue</b>	<b>\$ 27,498,964</b>	<b>\$ 27,614,691</b>	<b>\$ 27,999,315</b>	<b>\$ 28,215,428</b>
<b>EXPENDITURES</b>	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
Salaries & Wages	\$ 9,849,022	\$ 10,356,800	\$ 10,055,502	\$ 10,505,700
Group Insurance	951,749	1,064,500	999,712	1,201,400
Employer FICA	712,240	746,400	711,405	779,900
Retirement Contribution	1,341,269	1,419,700	1,389,284	1,464,300
Workers Compensation	94,717	101,847	73,041	100,200
Other Employee Benefits	383,997	429,505	424,616	461,483
Emergency Medical Services	308,917	337,000	337,000	337,000
Street Markings & Sealant	56,777	75,000	75,750	75,000
Fire Code Inspections	16,230	17,000	16,095	17,000
Housing (Property) Inspections	0	5,000	5,000	5,000
Drainage Maintenance Program	72,041	70,000	70,000	70,000
Braz. Cty Partnership	10,500	10,500	10,500	10,500
Recycling & Waste Disposal	620,615	787,720	717,000	790,720
Sludge Disposal	63,935	70,000	70,000	70,000
Pavement Improvement Program	80,000	80,000	80,000	80,000
Contract Mowing	247,300	307,500	297,000	312,000
Contract Cleaning	98,532	106,860	108,150	109,000
Other Prof / Tech Services	540,486	598,360	582,556	624,610
<b>Maintenance &amp; Repair</b>				
Water System	342,822	399,440	394,895	423,700
Wastewater System & Plant	322,192	349,000	461,000	353,000
Sanitation	168,043	197,060	192,180	197,170
Street & Drainage System	23,594	50,000	55,000	55,000
Other Maintenance & Repair	949,078	973,420	962,409	988,798
<b>BWA - Water</b>	1,317,600	1,350,500	1,350,500	1,416,200
Braz. Cty Water Conservation District	30,122	23,000	26,250	27,000
Other Property Services	166,153	173,430	200,770	205,945
Property & Liability Insurance	444,923	444,030	469,810	469,810
Other Purchased Services	54,698	62,010	61,270	61,238
Electricity & Natural Gas	1,580,863	1,635,505	1,636,190	1,626,190
General Supplies	1,309,271	1,483,765	1,470,805	1,497,195
Capital Outlay	87,708	67,500	86,300	62,500
<b>Transfers</b>				
To General Fund	585,422	540,389	540,389	540,389
To Equipment Replacement	1,630,349	1,692,615	1,692,615	1,688,145
To Park Fund	0	0	0	0
To General Projects (Prior Yr Budget Savings)	0	0	0	0
To Special Events Fund	20,000	20,000	20,000	20,000
To General Contingency	242,600	0	0	0
To Utility Projects	500,000	0	0	0
To Utility Debt Service	1,717,619	1,569,335	1,437,211	1,569,335
To Utility Contingency	70,400	0	0	0
<b>Total Expenditures</b>	<b>\$ 27,011,784</b>	<b>\$ 27,614,691</b>	<b>\$ 27,080,205</b>	<b>\$ 28,215,428</b>

## GENERAL FUND REVENUE BY CATEGORY

<i><b>REVENUE</b></i>	<b>2011 - 12 ACTUAL</b>	<b>2012 - 13 BUDGET</b>	<b>2012 - 13 ESTIMATED</b>	<b>2013 - 14 PROPOSED</b>
Property Tax	\$ 3,296,461	\$ 3,352,028	\$ 3,352,028	\$ 3,444,276
Sales Tax	4,772,141	4,831,000	5,000,000	5,117,000
Franchise Fees	1,626,640	1,636,000	1,582,966	1,583,000
Industrial District Revenue	4,100,000	4,100,000	4,100,000	4,186,100
Licenses and Permits	227,671	209,100	222,400	239,100
Civic Center / Jasmine Hall Fees	232,819	232,755	226,350	248,600
Recreation Fees	809,912	747,050	815,040	882,140
Fines and Court Fees	478,607	433,700	502,400	476,600
Intergovernmental	114,691	127,300	114,800	92,000
Utility Administrative Fee	474,922	438,390	438,390	438,390
Interest and Other	266,225	167,299	250,250	199,621
Transfer from Econ. Devl. Fund	350,000	350,000	350,000	350,000
Transfer from General Contingency	242,600	242,600	242,600	0
<b><i>Total General Fund</i></b>	<b><u>\$ 16,992,689</u></b>	<b><u>\$ 16,867,222</u></b>	<b><u>\$ 17,197,224</u></b>	<b><u>\$ 17,256,827</u></b>



## GENERAL FUND EXPENDITURES BY CATEGORY

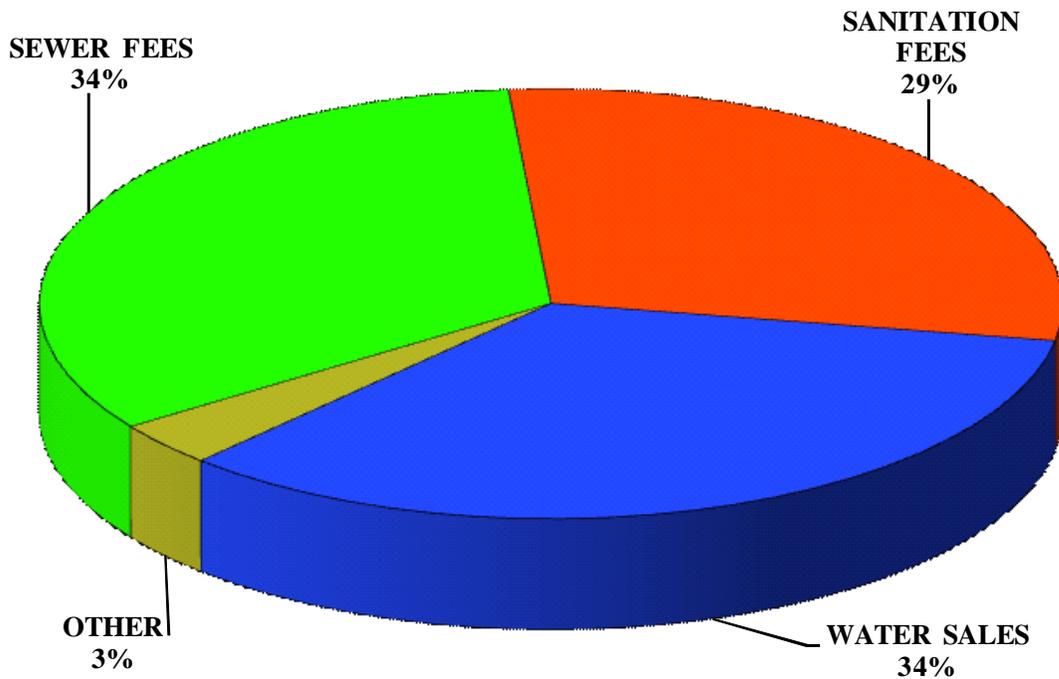
<b><i>EXPENDITURES</i></b>	<b>2011 - 12 ACTUAL</b>	<b>2012 - 13 BUDGET</b>	<b>2012 - 13 ESTIMATED</b>	<b>2013 - 14 PROPOSED</b>
SALARIES & WAGES	\$ 7,600,239	\$ 8,011,200	\$ 7,876,710	\$ 8,140,100
EMPLOYEE BENEFITS	2,345,479	2,523,547	2,453,641	2,689,500
OPERATING EXPENSES	4,920,340	5,284,225	5,332,773	5,412,734
CAPITAL OUTLAY	84,310	27,500	46,300	22,500
<b>INTERFUND TRANSFERS:</b>				
EQUIPMENT REPLACEMENT	925,118	1,000,750	1,000,750	971,993
UTILITY PROJECTS				
SPECIAL EVENTS FUND	20,000	20,000	20,000	20,000
GENERAL CONTINGENCY	242,600	0	0	0
<b><i>Total General Fund</i></b>	<b>\$ 16,138,086</b>	<b>\$ 16,867,222</b>	<b>\$ 16,730,174</b>	<b>\$ 17,256,827</b>

<b><i>AUTHORIZED PERSONNEL</i></b>	<b>FISCAL 2010-11</b>	<b>FISCAL 2011-12</b>	<b>FISCAL 2012-13</b>	<b>FISCAL 2013-14</b>
SERVICE / MAINTENANCE	41.00	41.00	41.00	41.00
OFFICE / CLERICAL	22.00	22.00	20.00	20.00
TECHNICAL	26.00	26.00	28.00	27.00
SWORN PERSONNEL	40.00	40.00	40.00	40.00
PROFESSIONAL	8.00	8.00	8.00	8.00
MANAGEMENT / SUPERVISION	27.66	27.66	27.66	28.16
TEMPORARY / SEASONAL	19.60	19.29	19.45	22.52
<b><i>Total General Fund Personnel</i></b>	<b>184.26</b>	<b>183.95</b>	<b>184.11</b>	<b>186.68</b>

One Technical and two Service Maintenance positions remain authorized but are unfunded for the 2013-14 Fiscal year.

## UTILITY FUND REVENUE BY CATEGORY

REVENUE	2011- 12 ACTUAL	2012 - 13 BUDGET	2012 - 13 ESTIMATED	2013 - 14 PROPOSED
Plumbing Permits	\$ 21,708	\$ 12,500	\$ 18,000	\$ 18,000
Tap Fees	16,430	10,000	12,000	12,000
Administrative Fees	192,921	190,700	190,700	190,700
Water Fees	3,569,046	3,618,147	3,655,547	3,746,572
Sewer Fees	3,420,460	3,534,925	3,534,925	3,656,419
Sanitation Fees	3,060,401	3,171,673	3,152,812	3,189,724
Miscellaneous	134,150	120,602	149,707	130,624
Interest	20,759	18,522	18,000	14,562
Transfer from Utility Contingency	70,400	70,400	70,400	0
<b><i>Total Utility Revenue</i></b>	<b><u>\$ 10,506,275</u></b>	<b><u>\$ 10,747,469</u></b>	<b><u>\$ 10,802,091</u></b>	<b><u>\$ 10,958,601</u></b>



**UTILITY FUND  
EXPENDITURES BY CATEGORY**

<b><i>EXPENDITURES</i></b>	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>SALARIES &amp; WAGES</b>	\$ 2,248,783	\$ 2,345,600	\$ 2,178,792	\$ 2,365,600
<b>EMPLOYEE BENEFITS</b>	759,009	815,500	720,801	864,800
<b>OPERATING EXPENSES</b>	4,283,827	4,744,780	4,740,973	4,862,325
<b>CAPITAL OUTLAY</b>	3,398	40,000	40,000	40,000
<b>INTERFUND TRANSFERS:</b>				
GENERAL FUND				
ADMIN FEE - SANITATION	137,692	127,100	127,100	127,100
ADMIN FEE - WATER W/WATER	337,230	311,289	311,289	311,289
FRANCHISE FEE	110,500	102,000	102,000	102,000
EQUIPMENT REPLACEMENT	705,231	691,865	691,865	716,152
UTILITY PROJECTS	500,000			
UTILITY DEBT SERVICE	1,717,619	1,569,335	1,437,211	1,569,335
UTILITY CONTINGENCY	70,400	0	0	0
UNEMPLOYMENT INSURANCE	0	0	0	0
<b><i>Total Utility Fund</i></b>	<b>\$ 10,873,689</b>	<b>\$ 10,747,469</b>	<b>\$ 10,350,031</b>	<b>\$ 10,958,601</b>

<b><i>AUTHORIZED PERSONNEL</i></b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
<b>SERVICE / MAINTENANCE</b>	41.00	41.00	41.00	41.00
<b>OFFICE / CLERICAL</b>	5.00	5.00	5.00	5.00
<b>TECHNICAL</b>	10.00	10.00	10.00	10.00
<b>PROFESSIONAL</b>	0.00	0.00	0.00	0.00
<b>MANAGEMENT / SUPERVISION</b>	6.34	6.34	6.34	6.84
<b><i>Total Utility Fund Personnel</i></b>	<b>62.34</b>	<b>62.34</b>	<b>62.34</b>	<b>62.84</b>

Proposed FY 13-14 Budget  
Summary of Capital Items

Typically, capital items are defined as any one item exceeding \$2,000 in cost, which has a useful life of more than one year. Based on the cost of a capital item, they may be budgeted in one of several funds.

Capital items costing less than \$5,000 are usually budgeted in the operating budget of the department making the request under a line-item called Capital Outlay - Equipment or Capital Outlay -Furniture & Fixtures.

Equipment replacement purchases are budgeted in the Equipment Replacement Fund. Each department then has a line-item in their budget called Operating Transfer - Equipment Replacement Fund. Each department is required to transfer money to the Equipment Replacement Fund based on the Equipment purchased for that department and its estimated useful life.

Drainage, street, facility, water and wastewater projects are budgeted in the General Projects Fund and the Utility Projects Fund if money is available. These funds accumulate money primarily from "budget savings" occurring in the operating funds.

Larger projects, typically those over \$500,000, are funded by issuing some form of debt, i.e., bonds. These expenditures are budgeted in multi-year bond construction funds.

**Summary of Capital Purchases included in the 2013-2014 Budget**

Included in the Capital Outlay accounts of:

**General and Utility Fund Departments** **\$62,500**

The majority of the items budgeted are for sanitation equipment (\$40,000) and weight room equipment at the Recreation Center (\$20,000).

**Equipment Replacement Fund Purchases (see Other Funds Tab)** **\$1,543,800**

The majority of the items budgeted here are the replacement of a tanker and engine units with a new pumper/tanker vehicle (\$540,000), computer equipment and software (\$283,600), replacement of an ambulance (\$128,400) and the replacement of in-car video systems (\$122,000).

**General & Utility Projects estimated expenditures (see Capital Projects Tab)** **\$921,705**

The majority of the items budgeted include: the Old Angleton Road Overlay (\$250,000), Clover sewer/water line replacements (\$178,000), roof repair for museum (\$135,000) and update of the City's Master Plan (\$110,000).

**Total Capital Expenditures from annually budgeted funds** **\$9,650,162**

On-going or planned Bond Construction Projects include the completion of projects from the 2010 Downtown Revitalization project (\$5,000,000), 2010 Infrastructure Improvements (\$3,000,000), 2010 Water and Sewer improvements (\$1,690,000), 2013 Infrastructure Improvements (\$4,000,000), 2013 Water and Sewer Bond Construction fund (\$2,000,000), and the 2013 Downtown Revitalization Bond Construction Fund (\$2,000,000).

# MAJOR REVENUES



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*City of Enchantment*

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*Enchantment*



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# MAJOR REVENUE SOURCES

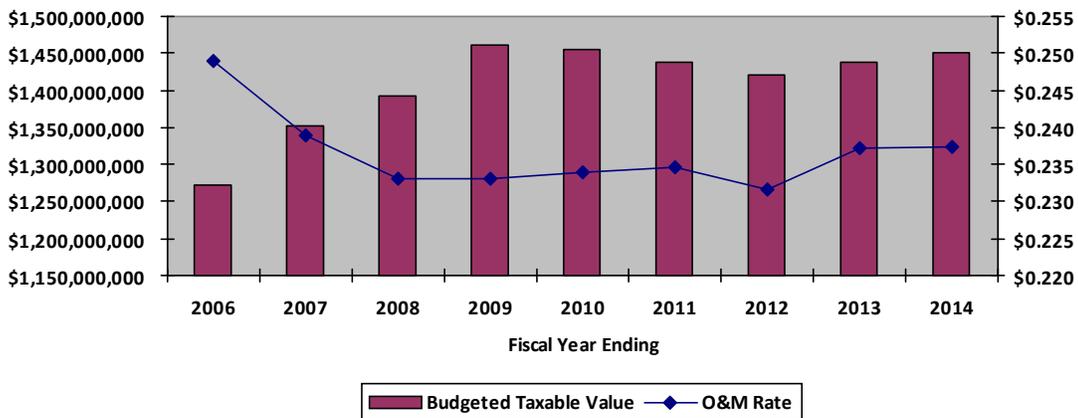
## PROPERTY TAXES

	<u>2013-14</u>
General Fund Budget	\$ 3,444,276
Debt Service Fund Budget	2,216,062
Total Property Taxes	\$5,660,338

Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2013-14 (2013 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated gain/loss in value from hearings) is \$1,451,369,006. This is a 1.0% increase from the prior year's current adjusted net taxable value.

The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components - the operations and maintenance (O&M) rate and the debt service rate. The operations and maintenance (O&M) rate provides for operating and maintaining general government functions. This portion of the tax rate is recorded as revenue in the General Operating Fund.

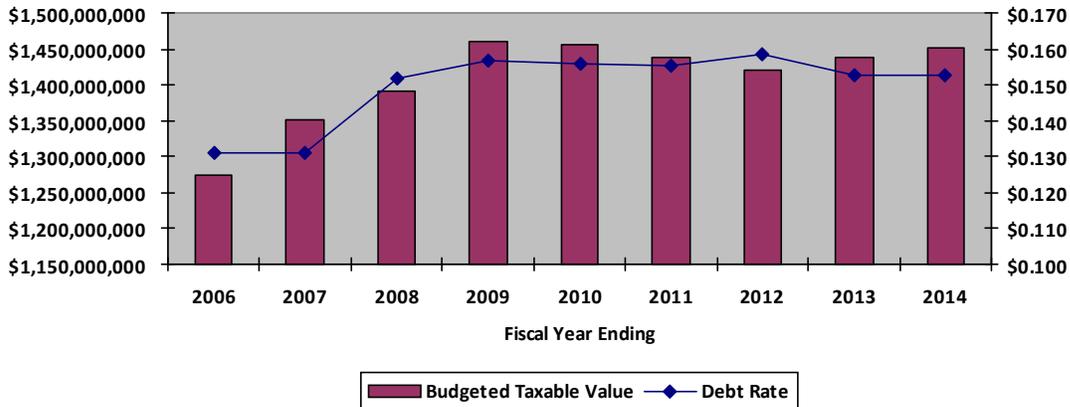
**O&M Rate vs. Taxable Value**



The other component is the debt service rate. Revenue generated by the debt service rate is recorded in the Debt Service Fund. The debt rate is based on generating revenues sufficient to pay the principal and interest due on general obligation bonds. The issuance of all General Obligation Bonds are approved by the voters. All citizens are made aware of the projected increase in the tax rate the issuance of bonds will generate.

# MAJOR REVENUE SOURCES

DebtRate vs. Taxable Value



Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by operation and maintenance. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

## AD VALOREM TAX REVENUES

Fiscal Year	2008	2009	2010	2011	2012	2013 Proj.	2014 Budg.
General Fund	\$3,259,202	\$3,393,969	\$3,411,203	\$3,396,095	\$3,296,461	\$3,352,028	\$3,444,276
Debt Service Fund	\$2,112,677	\$2,278,185	\$2,273,573	\$2,251,005	\$2,238,132	\$2,276,270	\$2,216,062
<b>Total</b>	<b>\$5,371,879</b>	<b>\$5,672,154</b>	<b>\$5,684,776</b>	<b>\$5,647,100</b>	<b>\$5,534,593</b>	<b>\$5,628,298</b>	<b>\$5,660,338</b>

## MAJOR REVENUE SOURCES

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### SALES TAX REVENUE

	<u>2013-14</u>
General Fund Budget	\$5,117,000
Economic Development Fund Budget	2,638,463
Total Sales Tax Revenue	\$7,755,463

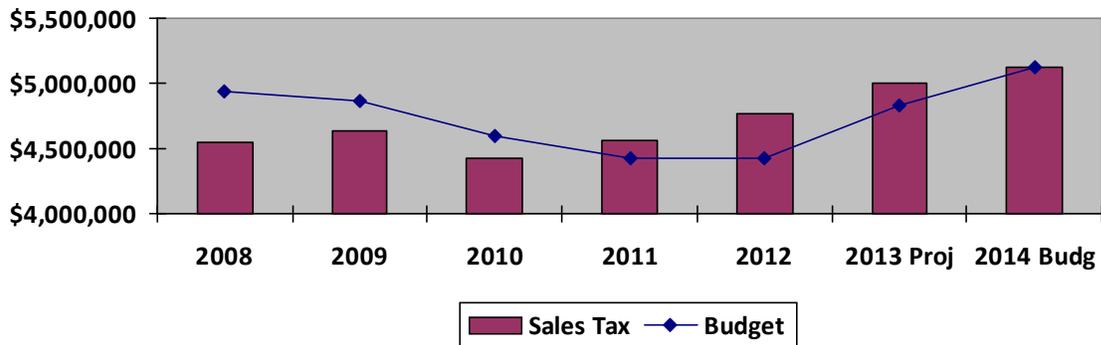
The sales tax rate in the City of Lake Jackson is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State retains 6.25% and distributes 1.5% to the City and .5% to Brazoria County.

- 1.00% is used for the City's general operating purposes, and is the largest revenue source of the General Fund, accounting for approximately 29.7% of General Fund revenues.
- 0.50% is allocated to the Lake Jackson Economic Development Corporation (LJEDC), the City's 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The LJEDC provides financing services entirely to the City. The LJEDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.
- 0.50% is imposed by Brazoria County.
- 6.25% is retained by the State Comptroller of Public Accounts.
- 8.25% Total Sales Tax Rate

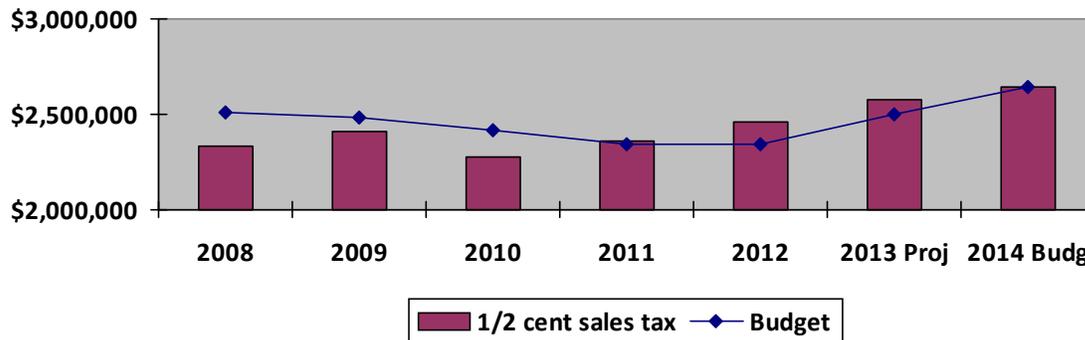
Aggregate historical data, adjusted for any known changes to the base, is used to project future sales tax revenues. Currently, we are projecting fiscal year 2013 sales tax receipts to exceed the fiscal year 2013 budget by 3.22% (\$235,960). For fiscal year 2013-14, we anticipate that sales tax receipts will continue to rebound. As a result, for fiscal year 2013-14 we are estimating \$7.76 million in sales tax revenues (\$5.12 million General Fund, \$2.64 million Economic Development Fund). This is a 2.39% increase (\$117,000 General Fund, \$64,353 Economic Development Fund) from the fiscal year 2012-13 projections.

# MAJOR REVENUE SOURCES

### General Fund Sales Tax



### Economic Development Fund Sales Tax



## SALES TAX REVENUE

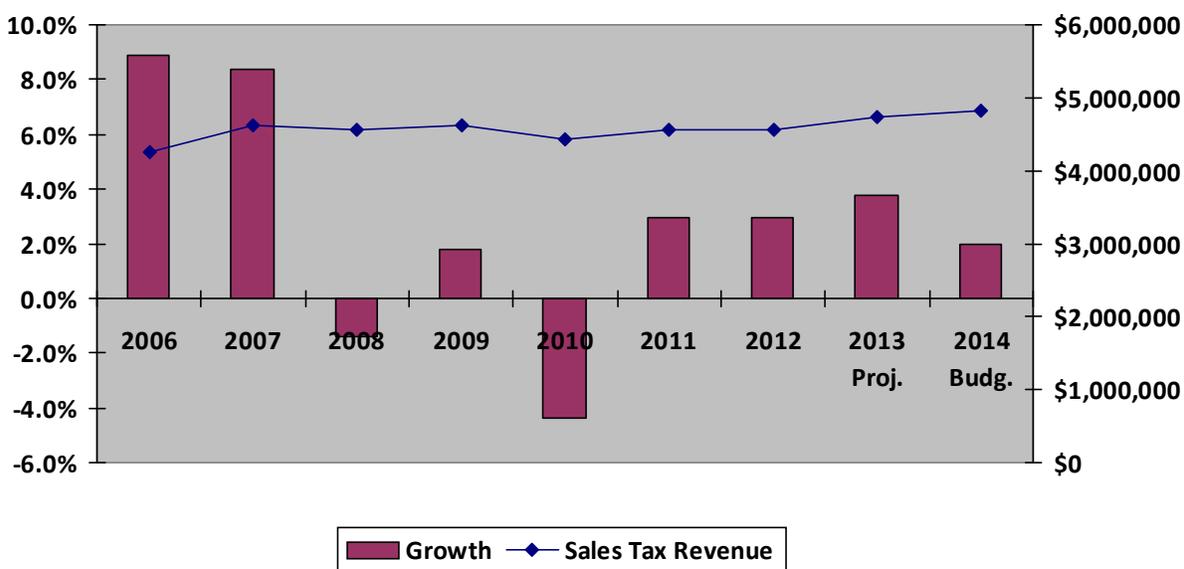
Fiscal Year	2008	2009	2010	2011	2012	2013 Proj.	2014 Budg
General Fund	\$4,553,842	\$4,634,553	\$4,432,443	\$4,562,725	\$4,772,141	\$5,000,000	\$5,117,000
Econ. Devlp Fund	\$2,337,052	\$2,408,688	\$2,277,196	\$2,355,777	\$2,457,990	\$2,574,112	\$2,638,465
<b>Total</b>	<b>\$6,890,894</b>	<b>\$7,043,241</b>	<b>\$6,709,639</b>	<b>\$6,918,502</b>	<b>\$7,230,131</b>	<b>\$7,574,112</b>	<b>\$7,755,465</b>

# MAJOR REVENUE SOURCES

## Sales Tax Agreements affecting the General Fund:

Additionally, the State of Texas allows cities to enter into incentive agreements for companies to locate to the City and report sales tax collections from the City for local collections. In return, the City grants a portion of the collections to the company in the form of an incentive payment. The City currently has two incentive agreements in place and the City's net receipts from companies under these agreements are estimated to exceed \$145,000 in fiscal 2013-14.

General Fund Sales Tax Trend



## FRANCHISE FEES

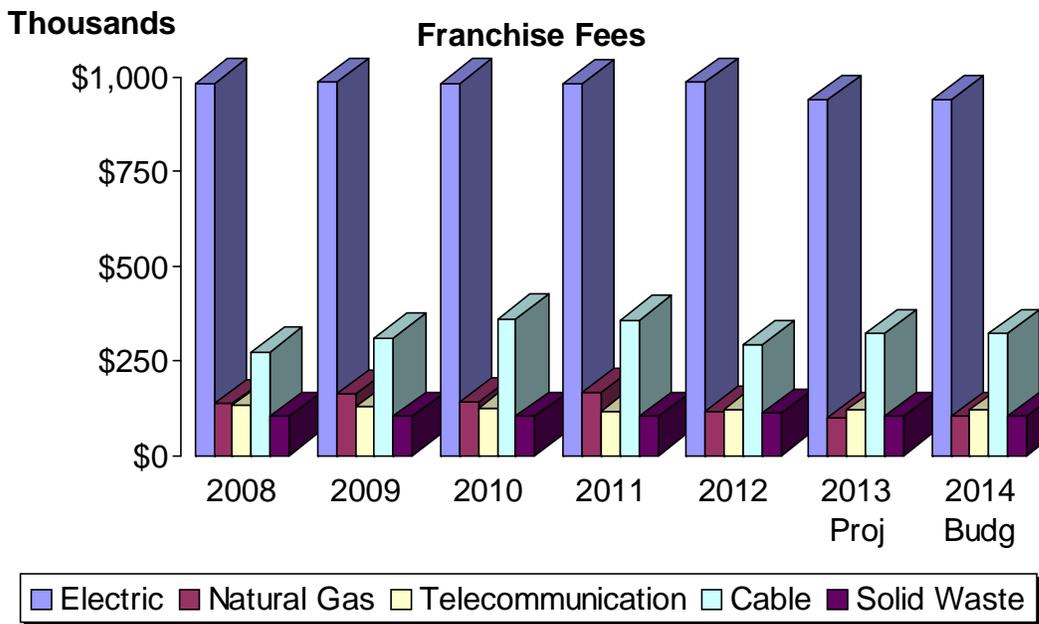
2013-14 General Fund Budget: \$1,583,000

The City of Lake Jackson maintains franchise agreements with utilities that use the City's right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility's gross receipts or a per-unit of usage charge (generated by customers located within the City's corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- Electric Franchise fees are charged for use of city streets and (ROW's). These fees are received monthly and are based on kilowatt hours delivered within Lake Jackson city limits.
- Gas Franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.
- Telecommunication Franchise fees are received from Certificated Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.

# MAJOR REVENUE SOURCES

- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage (5%) of the cable operator's gross receipts. [1% of the cable operator's gross receipts for cable television are restricted -by law -- for capital cost related to public, educational and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.]
- The City's sanitation department provides for the removal of all trash and rubbish. Each residential unit in the City receives regular collection service twice per week and special collection of large items and brush twice per month. To reimburse the General Fund for the "expense" of these services, the City annually transfers funds (\$102,000) from the Utility Fund to the General Fund to reimburse the General Fund for solid waste franchise fees that would be collected if a private company was contracted for these services. The annual transfer is based on approximately 7% of sanitation revenue.



The City's franchise fees are estimated to total \$1,583,000 in fiscal year 2013-14, which is in line with the fiscal year 2012-13 projections. Projections are based on trend analysis.

## MAJOR REVENUE SOURCES

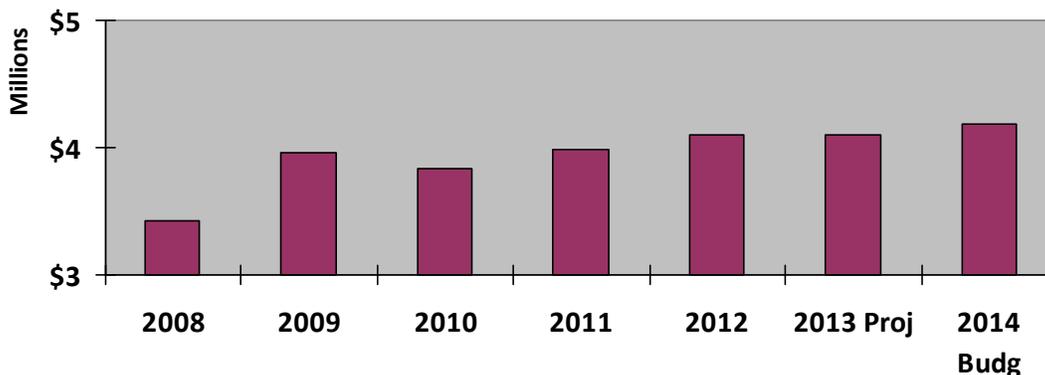
### INDUSTRIAL DISTRICT

2013-14 General Fund Budget: \$4,186,100

In concert with the cities of Clute and Freeport, Lake Jackson entered into an industrial district contract with Dow Chemical Company, BASF Corporation, and the Brock Interests. The contract calls for industry to make payments to the cities in lieu of being annexed and paying the full tax rate. In exchange, this relieves the cities from having to provide full city services, such as police and fire, to the industrial complex.

The industrial district contract was renegotiated in December, 2011, and ends December, 2026. \$4.1 million will be paid to the City of Lake Jackson in Fiscal Year 2013. Starting in Fiscal Year 2014, the payments will be calculated in accordance with the application of a percentage growth factor, based on the Consumer Price Index - All Urban consumers ("CPI-U"), or on a value based formula, whichever is greater. As a result of this calculation an increase of \$86,100 or \$4,186,000 will be paid to the City of Lake Jackson in Fiscal Year 2014.

### Industrial District Revenue



### OPERATING TRANSFERS

2013-14 General Fund Budget: \$788,390

The City's water, wastewater, and sanitation operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure that the Utility Fund is self supporting and self sufficient. This transfer equates to \$438,390.

The General Fund also receives a \$350,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center. Overall, operating transfers will equal \$788,390.

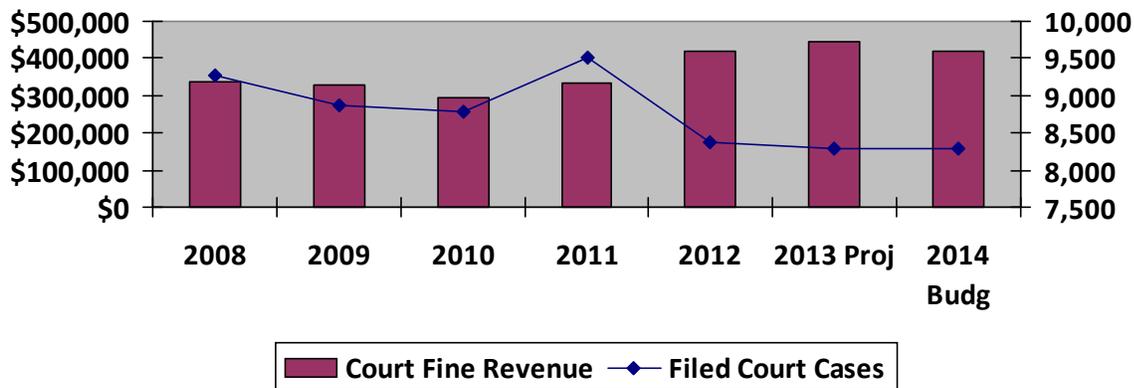
# MAJOR REVENUE SOURCES

## COURT FINES & FEES

2013-14 General Fund Budget: \$420,000

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. In Fiscal 2012-13 the City converted cases to a new collection agency which helped to increase the collection amount from both current and prior year filings. As a result, the City is estimating a 16.8% (\$64,000) increase in 2012-13 projected court fine revenue (\$444,000) over 2012-13 budget expectations (\$380,000). As it is the City's philosophy to budget revenues conservatively, for fiscal 2013-14, we are budgeting \$420,000 for court fine revenue.

**Court Fine Revenue vs Filed Court Cases**

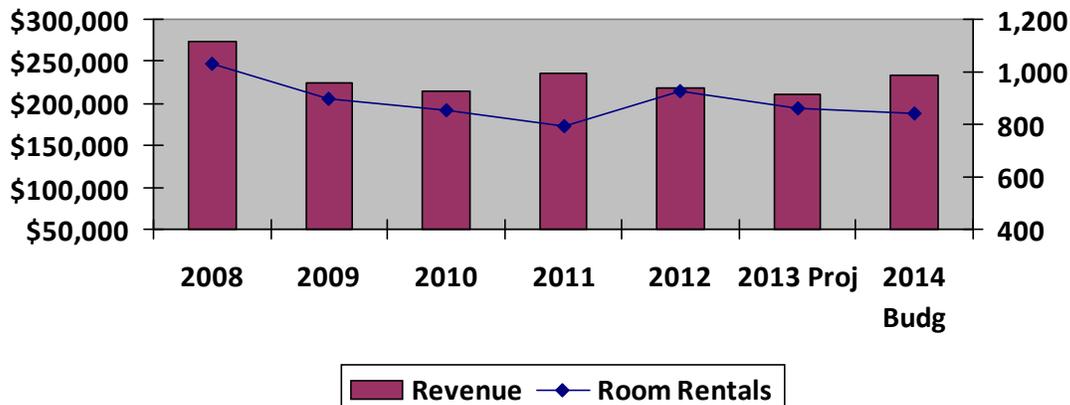


## CIVIC CENTER REVENUE

2013-14 General Fund Budget: \$233,600

Civic Center revenues fluctuate in proportion to the number and type of rented rooms. The City is projecting to end 2012-13 fiscal year \$8,405 below the 2012-13 budget. As is the City's philosophy to budget conservatively, for 2013-14, Civic Center revenues are budgeted at \$233,600. Civic Center revenues are budgeted using trend analysis.

**Civic Center Revenue vs Room Rentals**



# MAJOR REVENUE SOURCES

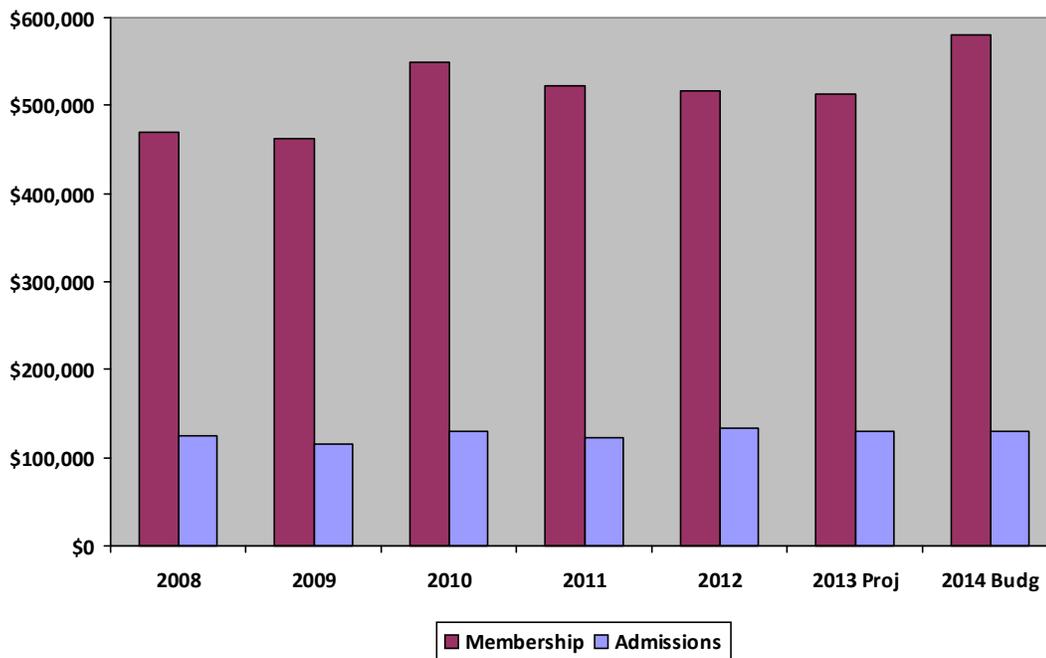
## RECREATION FEES

2013-14 General Fund Admissions Budget: \$130,000

2013-14 General Fund Memberships Budget: \$580,000

Over 80% of the Recreation revenues are comprised of admissions and memberships. Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center. We are projecting to end fiscal year 2012-13 membership and admissions revenue \$10,000 above fiscal year 2012-13 budget. For 2013-14, we are budgeting \$710,000 for memberships and admissions - which is 10% (\$67,000) above 2013 projections. This change is a result of an increase in membership rates to help cover increasing operating costs.

**Memberships & Admission Revenues**



## PERMITS

	<u>2013-14</u>
General Fund Budget	\$239,100
Utility Fund Budget	18,000
<b>Total Permits</b>	<b>\$257,100</b>

Building Permit revenues include fees for constructions, alterations, removals or demolition of buildings within the City. Building Permit revenue fluctuates based on the amount of building construction and the projected value of the structure.

# MAJOR REVENUE SOURCES

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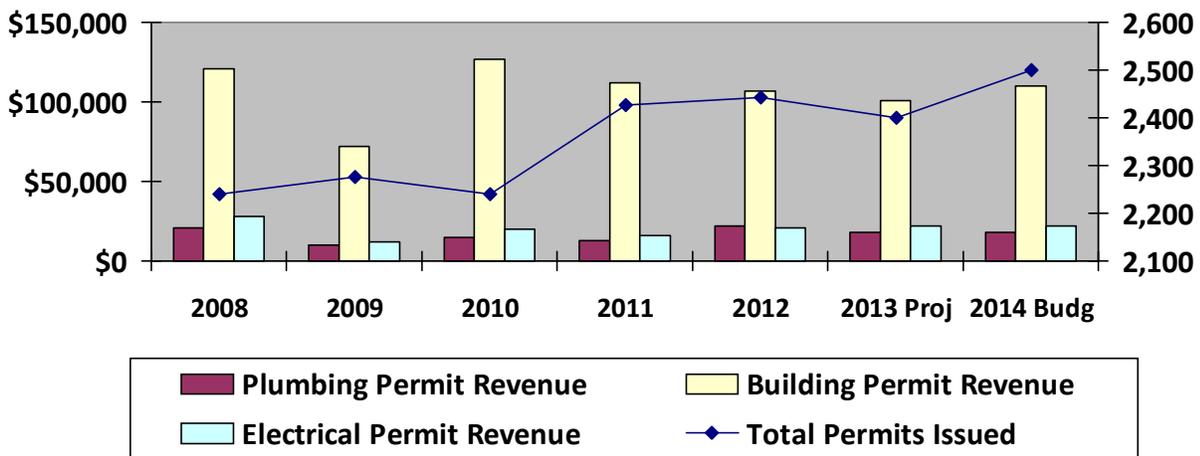
Electrical Permit revenues also include fees for inspection of installation or changes made in the electrical wiring or fixtures for use in connection the production of electrical light or heat for power. Electrical Permit revenue fluctuates based upon the type of electrical work.

Building and Electrical Permit revenues are accounted for in the General Fund.

Plumbing Permit revenues include fees for plumbing work connected with or intended to be connected with the sewer system. Plumbing Permit revenues are accounted for in the Utility Fund.

Fiscal 2012-13 permit projections are expected to exceed the 2012-13 budget by \$12,500 (\$5,500 plumbing, \$6,000 electrical, and \$1,000 building). For fiscal 2013-14, we are budgeting a 6.38% (\$9,000) increase in combined permit revenues from 2012-13 projections. Permit revenues are budgeted based on anticipated construction and historical trends. While we are anticipating some new growth, we are budgeting permit revenue conservatively until new building starts.

**Permit Revenue vs Permits Issued**



# GENERAL FUND



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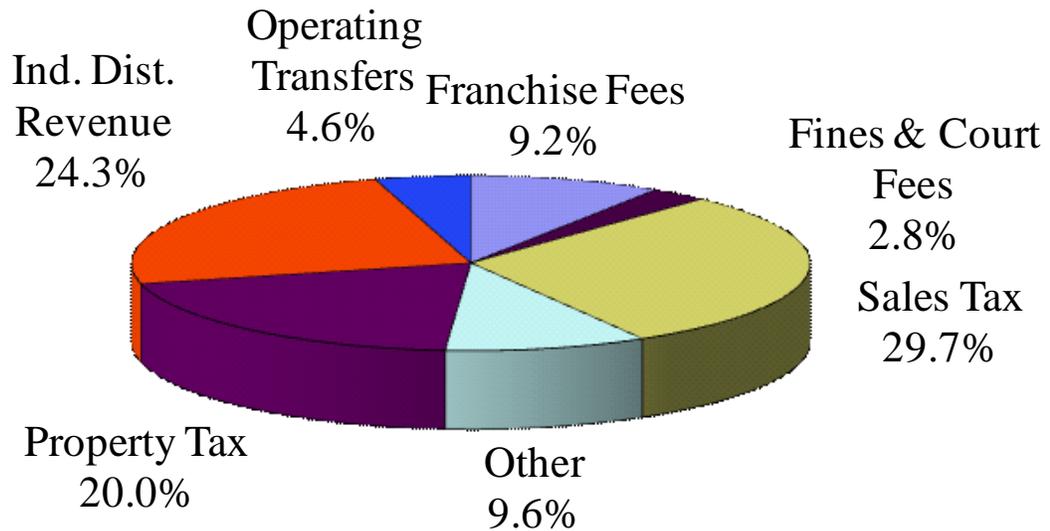
*City of Enchantment*



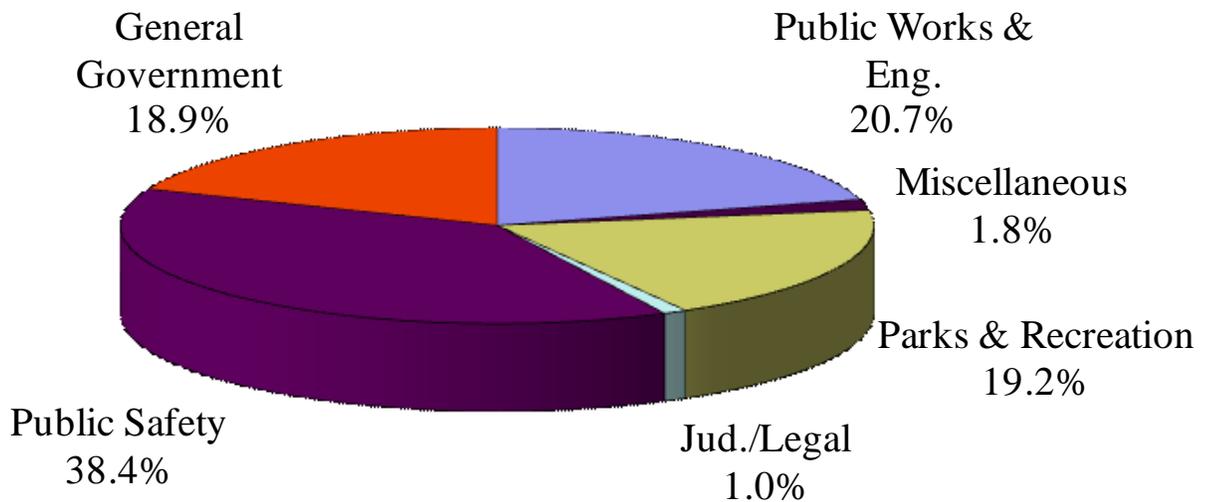
# GENERAL OPERATING FUND

## Revenues vs Expenditures

### Revenues



### Expenditures



# GENERAL FUND BUDGET SUMMARY

<i><b>Revenues</b></i>	2011-12	2012-13	2012-13	2013-14
	Actual	Budget	Estimated	Proposed
Property Tax	\$3,296,461	\$3,352,028	\$3,352,028	\$3,444,276
Sales Tax	4,772,141	4,831,000	5,000,000	5,117,000
Franchise Fees	1,626,640	1,636,000	1,582,966	1,583,000
Industrial District Revenue	4,100,000	4,100,000	4,100,000	4,186,100
Licenses and Permits	229,104	209,100	222,400	239,100
Civic Center/Jasmine Hall Fees	232,819	232,755	226,350	248,600
Recreation Fees	809,912	747,050	815,040	882,140
Fines and Court Fees	478,607	433,700	502,400	476,600
Intergovernmental	114,691	127,300	114,800	92,000
Interest and Other Revenue	264,792	167,299	250,250	199,621
Utility Administrative Fee	474,922	438,390	438,390	438,390
Transfer from Economic Development	350,000	350,000	350,000	350,000
Transfer from General Contingency	242,600	242,600	242,600	0
<b>Total Resources</b>	<b>\$16,992,689</b>	<b>\$16,867,222</b>	<b>\$17,197,224</b>	<b>\$17,256,827</b>

<i><b>Expenditures</b></i>	2011-12	2012-13	2012-13	2013-14
	Actual	Budget	Estimated	Proposed
General Government Services				
Non-Departmental	\$350,717	\$353,600	\$109,000	\$111,000
Administration	1,203,268	1,210,630	1,224,864	1,257,637
Elections	4,453	17,500	3,800	17,500
Civic Center	557,430	554,335	553,918	556,769
Financial Services				
Finance	883,803	922,720	908,165	961,278
Municipal Court	336,166	353,070	356,575	359,210
Legal Services	155,330	169,565	165,168	172,393
Public Safety Services				
Police	4,740,421	4,874,085	4,949,182	5,060,658
Fire	668,331	759,110	777,792	758,534
Emergency Medical Services	437,568	471,145	471,715	508,765
Humane	267,461	275,615	277,664	298,435
Engineering Services	403,687	414,235	442,502	416,380
Public Works Services				
Street	898,198	990,310	967,963	1,007,445
Drainage	762,835	910,157	854,000	925,945
Code Enforcement/Bldg. Inspection	546,526	560,830	565,804	582,435
Garage	624,991	648,095	633,358	643,560
Parks and Recreation Services				
Parks	1,080,143	1,178,405	1,137,975	1,224,557
Recreation	1,908,863	1,877,530	2,012,473	2,085,775
Miscellaneous Services				
KLJB	35,964	45,000	45,000	45,000
Library	146,930	147,400	146,156	135,626
Museum	89,352	94,885	88,100	88,925
Youth Advisory	12,756	16,000	16,000	16,000
Senior Advisory	22,903	23,000	23,000	23,000
<b>Total Expenditures</b>	<b>\$16,138,096</b>	<b>\$16,867,222</b>	<b>\$16,730,174</b>	<b>\$17,256,827</b>

# GENERAL FUND PROJECTED REVENUES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Ad Valorem Taxes</b>				
Ad Valorem Taxes	\$3,296,461	\$3,352,028	\$3,352,028	\$3,444,276
<b>City Sales &amp; Use Tax</b>	<b>4,772,141</b>	<b>4,831,000</b>	<b>5,000,000</b>	<b>5,117,000</b>
<b>Franchise Fees</b>				
Electric	986,585	999,000	940,000	940,000
Natural Gas	117,160	115,000	100,966	101,000
Southwestern Bell	120,798	120,000	120,000	120,000
Comcast	291,597	300,000	320,000	320,000
Solid Waste	110,500	102,000	102,000	102,000
	<b>1,626,640</b>	<b>1,636,000</b>	<b>1,582,966</b>	<b>1,583,000</b>
<b>Industrial District Revenue</b>	<b>4,100,000</b>	<b>4,100,000</b>	<b>4,100,000</b>	<b>4,186,100</b>
<b>Business License/Inspections</b>				
Alcohol Beverage License	3,220	2,700	2,500	2,700
Peddler Permit	2,590	1,400	2,400	2,400
Wrecker License	1,200	1,000	1,200	1,200
Health Inspections	34,891	35,000	32,000	42,000
Apartment Inspection Fee	68,682	62,000	67,000	67,000
Alarm Fees	54,934	51,000	55,000	55,000
	<b>165,517</b>	<b>153,100</b>	<b>160,100</b>	<b>170,300</b>
<b>Justice Asst. Grants</b>	<b>5,316</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Permits</b>				
Building Permits	106,804	100,000	101,000	110,000
Electrical Permits	21,422	16,000	22,000	22,000
Conditional Use Permit	0	0	2,500	0
Sign Permits	4,043	2,000	3,800	3,800
	<b>132,269</b>	<b>118,000</b>	<b>129,300</b>	<b>135,800</b>
<b>State Govern. Shared Revenue</b>				
Alcohol Beverage Taxes	40,079	38,000	42,000	42,000
Criminal Justice Tax	22,231	18,000	23,000	23,000
	<b>62,310</b>	<b>56,000</b>	<b>65,000</b>	<b>65,000</b>
<b>General Government</b>				
Planning Fees	2,653	500	500	500
Printing & Duplicating	103	0	0	0
	<b>2,756</b>	<b>500</b>	<b>500</b>	<b>500</b>

## GENERAL FUND PROJECTED REVENUES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Recreation</b>				
Recreation Center	\$658,322	\$646,650	\$655,900	\$723,000
Outdoor Pool	8,697	7,000	8,500	8,500
Youth Athletics	15,998	10,000	7,640	7,640
Youth Programs	77,217	49,000	77,000	77,000
Adult Programs	21,726	15,900	36,000	36,000
MacLean Sportsplex	14,842	10,000	15,000	15,000
Misc. Park Use	13,110	8,500	15,000	15,000
	<b>809,912</b>	<b>747,050</b>	<b>815,040</b>	<b>882,140</b>
<b>Civic Center Rentals</b>	<b>218,697</b>	<b>219,755</b>	<b>211,350</b>	<b>233,600</b>
<b>Jasmine Hall Rentals</b>	<b>14,122</b>	<b>13,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Municipal Court Fines</b>	<b>442,462</b>	<b>400,700</b>	<b>467,200</b>	<b>441,600</b>
<b>Court Fees</b>	<b>36,145</b>	<b>33,000</b>	<b>35,200</b>	<b>35,000</b>
<b>Miscellaneous</b>	<b>86,704</b>	<b>17,000</b>	<b>80,050</b>	<b>30,500</b>
<b>BISD's Grant Portion</b>	<b>46,194</b>	<b>40,800</b>	<b>40,800</b>	<b>0</b>
<b>Brazosport College - SRO</b>	<b>52,937</b>	<b>52,500</b>	<b>40,000</b>	<b>58,000</b>
<b>Richwood Dispatching</b>	<b>15,560</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Operating Transfers</b>				
Transfer from General Contingency	242,600	242,600	242,600	0
From Economic Development	350,000	350,000	350,000	350,000
From Utility Fund:				
Admin. Fee - Sanitation	137,692	127,100	127,100	127,100
Admin. Fee - Water/WW	337,230	311,290	311,290	311,290
	<b>1,067,522</b>	<b>1,030,990</b>	<b>1,030,990</b>	<b>788,390</b>
<b>Interest Earned</b>	<b>39,024</b>	<b>31,799</b>	<b>37,700</b>	<b>36,621</b>
<b>Total Projected Revenues</b>	<b>\$16,992,689</b>	<b>\$16,867,222</b>	<b>\$17,197,224</b>	<b>\$17,256,827</b>

**ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION  
FISCAL YEAR 2013 - 2014**

Assessed Valuation for 2012	\$ 1,437,118,606
Gain (Loss) in Value	<u>14,250,490</u>
Anticipated Assessed Valuation for 2013	1,451,369,096
Tax Rate Per \$100 Valuation	0.3900
Revenue from 2013 Tax Roll	5,660,339
Estimated Collections	<u>100.0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ <u>5,660,338</u></b>

**SCHEDULE OF TAX LEVY AND COLLECTION RATE**

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
1998	889,655,350	0.3500	3,113,794	3,091,895	99.297%
1999	935,110,266	0.3500	3,272,886	3,275,322	100.074%
2000	998,035,066	0.3500	3,493,123	3,471,809	99.390%
2001	1,068,602,660	0.3500	3,740,109	3,741,281	100.031%
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,647,099	100.759%
2011	1,419,681,558	0.3900	5,536,758	5,549,653	100.233%
2012	* 1,437,118,606	0.3900	5,604,763	5,393,758 *	96.235%
2013	** 1,451,369,096	0.3900	5,660,339		

\* Tax collections as of May 31, 2013

\*\* Projected per appraisal district certificate of estimated value.

**PROPOSED DISTRIBUTION OF COLLECTED TAXES**

FUND	ADOPTED TAX RATE	PROPOSED TAX RATE	PROPOSED AMOUNT	%
	2012 - 13	2013 - 14	2013 - 14	
General Fund	0.232271	0.237312	\$3,444,276	60.85%
General Debt Service Fund	0.157729	0.152688	2,216,062	39.15%
<b>TOTAL</b>	<b>\$0.3900</b>	<b>0.3900</b>	<b>\$5,660,338</b>	<b>100.00%</b>

# GENERAL GOVERNMENT



LAKE JACKSON

*City of Enchantment*



# Non-Departmental

## Program Description

Non-Departmental includes transfers to the Special Events Fund (funding for the Annual Fourth of July Fireworks Celebration), and year end transfers to the General Projects and Parks Fund. Also there are expenditures for repairs and operations cost of the Christmas Lights and the contribution to Economic Development Alliance for Brazoria County.

**GENERAL GOVERNMENT  
NON-DEPARTMENTAL - 0900**

<b><i>Resources</i></b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
General Resources	\$350,717	\$353,600	\$109,000	\$111,000
<b><i>Total Resources</i></b>	<b>\$350,717</b>	<b>\$353,600</b>	<b>\$109,000</b>	<b>\$111,000</b>

<b><i>Expenditures</i></b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
Employee Incentive	\$0	\$242,600	\$0	\$0
Operating Costs	88,117	91,000	89,000	91,000
Capital Outlay	0	0	0	0
Transfer to Gen. Contingency	242,600	0	0	0
Transfer to Special Events	20,000	20,000	20,000	20,000
<b><i>Total Expenditures</i></b>	<b>\$350,717</b>	<b>\$353,600</b>	<b>\$109,000</b>	<b>\$111,000</b>

<b><i>Personnel</i></b>	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b><i>Total Personnel</i></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

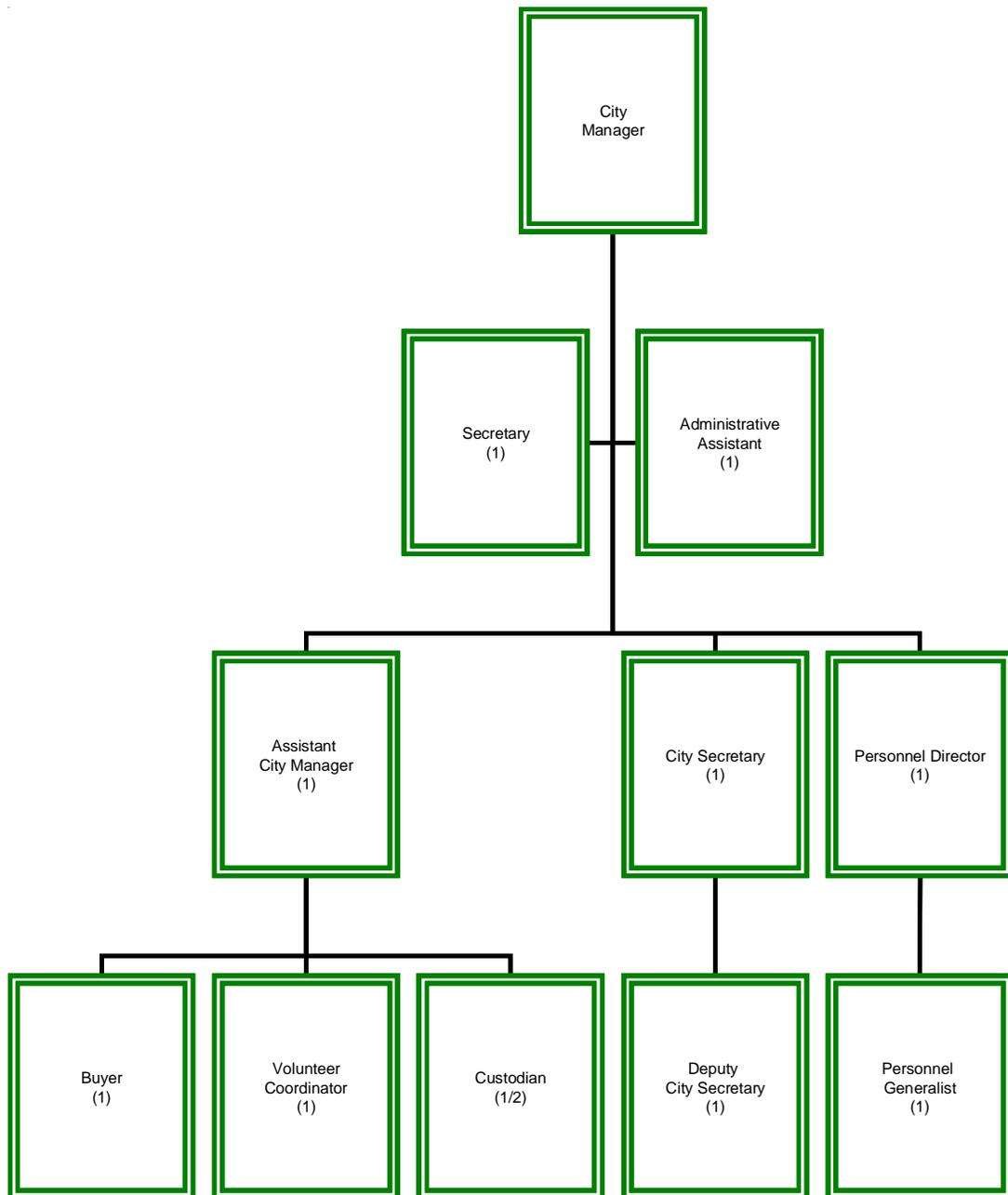
***Major Budget Changes***

The employee incentive budgeted for FY12-13 was actually paid from each department, therefore it is charged to the individual departments when paid. There is no lump sum budgeted for FY13-14.

## NON-DEPARTMENTAL - 0900

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Employee Incentive</b>	\$0	\$242,600	\$0	\$0
<b>BISD Busing Assistance</b>	12,000	12,000	12,000	12,000
<b>Eco. Dev. Alliance for Brazoria Cnty.</b>	10,500	10,500	10,500	10,500
<b>Brazoria County Child Advocacy</b>	7,000	7,000	7,000	7,000
<b>Connect CTY</b>	25,924	26,000	26,000	26,000
<b>General Supplies</b>				
Christmas Lights	13,350	12,000	10,000	12,000
Awards	4,830	5,000	5,000	5,000
Wellness Program	2,000	2,000	2,000	2,000
	<b>20,180</b>	<b>19,000</b>	<b>17,000</b>	<b>19,000</b>
<b>Gas &amp; Electricity</b> (Christmas Lights)	3,847	4,500	4,500	4,500
<b>Food Supplies</b>				
Miscellaneous	4,117	7,500	7,500	7,500
Employee Picnic	4,549	4,500	4,500	4,500
	<b>8,666</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Capital Outlay</b>	0	0	0	0
<b>Transfer to Special Events Fund</b>	20,000	20,000	20,000	20,000
<b>Transfer to General Contingency</b>	242,600	0	0	0
<b>Total Non-Departmental</b>	<b>\$350,717</b>	<b>\$353,600</b>	<b>\$109,000</b>	<b>\$111,000</b>

# Administration



## Program Description

General Government Administration is responsible for general management of the city's affairs as determined by policy established by the City Council. General Government Administration also includes the services of the City Secretary, who is responsible for the filing and retention of all official records and minutes of City Council.

This Department is also comprised of various other internal service operations, such as Purchasing, Personnel, and Risk Management.

# ADMINISTRATION

## Administration - 1000

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### FY12-13 ACCOMPLISHMENTS

<b>Vision Element:</b>	Enable Growth & Revitalization
<b>Objective:</b>	Facilitate Development of New Housing
<b>Accomplished:</b>	Negotiated 380 agreement to support construction of second entrance to the Oyster Bend subdivision.
<b>Objective:</b>	Implement Downtown Revitalization
<b>Accomplished:</b>	Adopted the final design for South Parking Place
<b>Vision Element:</b>	Enhance Communication & Technology
<b>Objective:</b>	Improvement Communication Externally and Internally thru Best Practices & Enhanced Technology
<b>Accomplished:</b>	Upgraded hardware and software for Cable Access Channel 16
<b>Accomplished:</b>	Maintain a Well Managed City
<b>Objective:</b>	Hire and Retain Qualified Employees
<b>Accomplished:</b>	Funded 2.5 percent merit and 2 percent lump sum increase for all full-time employees.
<b>Objective:</b>	Use new technology to improve areas of operations
<b>Accomplished:</b>	Scanned 60% of inactive personnel files into Questys.
<b>Accomplished:</b>	Expanded electronic agenda packets using iPads for Planning Commission, Traffic Commission and Parks Board.
<b>Vision Element:</b>	Enhance Quality of Life
<b>Objective:</b>	Assist BISD in addressing issues facing the district within the community
<b>Accomplished:</b>	Established BISD contact list with administration
<b>Department</b>	
<b>Accomplishment:</b>	Celebrated the city's 70th anniversary with many activities for our residents throughout the year.

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### FY13-14 GOALS & OBJECTIVES

<b>Vision Element:</b>	Enable Growth & Revalization
<b>Objective:</b>	Facilitate Development of New Housing
<b>Goal:</b>	Study alternative entrances into Alden development to spur development
<b>Objective:</b>	Expand City's Economic Development Initiatives
<b>Goal:</b>	Provide \$300,000 to assist in construction of a SH288 entrance into Brazosport Mall (ST-115)
<b>Goal:</b>	Study changes to funding restrictions of the Half-Cent Sales Tax fund and expansion of economic board duties.
<b>Goal:</b>	Create a new business guide that will compliment Business Site Prospectus for businesses interested in expanding or relocating to our area.
<b>Objective:</b>	Update Comprehensive Plan
<b>Goal:</b>	Select planning firm and begin Comprehensive Master Plan process in first quarter of 2014. (OT-002)
<b>Vision Element:</b>	Enhance Communication & Technology
<b>Objective:</b>	Improve Communication Externally & Internally
<b>Goal:</b>	Host semi-annual city-wide employee meetings to communicate City's Strategic Plan
<b>Goal:</b>	Implement Employee Intranet System
<b>Objective:</b>	Enhance Visibility of Lake Jackson to Others
<b>Goal:</b>	Enhance Lake Jackson's brand identity on SH288 corridor utilizing KTB Governor Achievement Award funds.
<b>Objective:</b>	Improve Interaction between City Council and Boards
<b>Goal:</b>	Provide annual update of the strategic plan to Boards & Commissions
<b>Vision Element:</b>	Enhance Quality of Life
<b>Objective:</b>	Assist BISD in addressing issues facing the district within the community
<b>Goal:</b>	Attend regular meetings with BISD staff to help explore areas of collaboration.

# ADMINISTRATION

## Administration - 1000

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### DEPARTMENT STANDARDS

- 1 Prepare all minutes for approval at Boards/City Council following regular meeting.
- 2 Complete payroll processing two days before payday.

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### PROGRAM MEASURES

	2011-12	2012-13	2012-13	2013-14
	Actual	Budget	Estimated	Proposed
1 City Council/Board/Commission meetings staffed	99	95	105	95
2 Mayor/Council agendas compiled	29	30	33	30
3 Public Hearings held	13	15	9	15
4 Bid specifications prepared	8	10	5	10
5 Employee applications processed	734	750	727	750
7 Average length of service (years)	10.84	11	11.00	11
8 Workers compensation claims	12	15	10	15
9 Liability claims	8	10	4	10
10 Injury Loss Days	9	50	0	50

# GENERAL ADMINISTRATION - 1000

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Planning Fees	\$2,653	\$500	\$500	\$500
General Resources	1,200,615	1,210,130	1,224,364	1,257,137
<b>Total Resources</b>	<b>\$1,203,268</b>	<b>\$1,210,630</b>	<b>\$1,224,864</b>	<b>\$1,257,637</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$726,223	\$714,700	\$733,150	\$743,600
Employee Benefits	198,152	203,300	203,390	209,500
Operating Expenses	227,578	256,295	251,989	259,475
Capital Outlay	1,282	1,500	1,500	1,500
Operating Transfers	50,033	34,835	34,835	43,562
<b>Total Expenditures</b>	<b>\$1,203,268</b>	<b>\$1,210,630</b>	<b>\$1,224,864</b>	<b>\$1,257,637</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	1.00	1.00	1.00	1.00
Technical	3.00	3.00	3.00	3.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	2.00
Management/Supervision	4.00	4.00	4.00	4.00
Temporary/Seasonal	0.00	0.00	0.10	0.00
<b>Total Personnel</b>	<b>10.50</b>	<b>10.50</b>	<b>10.60</b>	<b>10.50</b>

## Major Budget Changes

Salaries and benefits are up \$35,100 and equipment replacement increased by \$8,727.

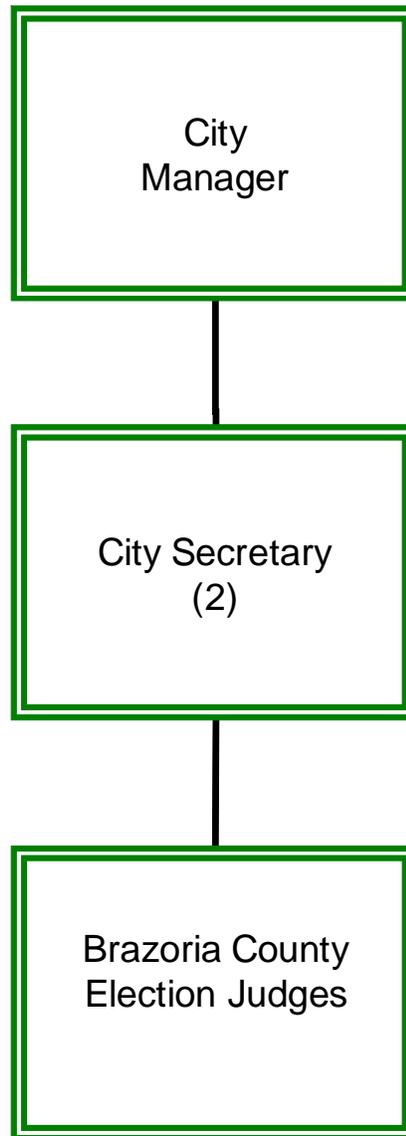
## GENERAL ADMINISTRATION - 1000

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$15,479	\$15,400	\$15,858	\$15,900
Office/Clerical	28,860	28,700	29,768	29,900
Technical	116,980	117,200	120,279	120,900
Professional	97,501	96,600	100,098	98,300
Management/Supervision	456,968	448,800	455,647	467,700
Council	7,638	7,500	7,500	7,500
Temp/Seasonal	1,765	0	2,500	2,400
	<b>725,191</b>	<b>714,200</b>	<b>731,650</b>	<b>742,600</b>
<b>Overtime</b>	<b>1,032</b>	<b>500</b>	<b>1,500</b>	<b>1,000</b>
<b>Contract Labor</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
<b>Group Insurance</b>				
Health	41,450	43,400	42,979	48,900
Life	748	1,300	751	1,300
Dental	3,579	3,800	3,839	4,200
Long Term Disability	2,721	3,200	2,816	3,300
	<b>48,498</b>	<b>51,700</b>	<b>50,385</b>	<b>57,700</b>
<b>Employee Benefits</b>				
Social Security	49,127	46,900	50,081	48,100
Retirement	97,853	99,300	101,777	102,500
Tuition Reimbursements	1,372	1,600	0	0
Workers Compensation	1,302	1,300	1,147	1,200
	<b>149,654</b>	<b>149,100</b>	<b>153,005</b>	<b>151,800</b>
<b>Professional Service Fees</b>				
Employee Screening	616	600	12,000	12,000
Printing	30,427	31,000	31,000	31,000
Outside Attorney	4,118	10,000	5,000	5,000
Codification	6,583	5,000	5,000	5,000
TML Benefits Administration Fee	9,285	9,000	9,000	9,000
Consultant-Industrial District Values	13,979	13,980	13,980	13,980
Consultant-Goal Setting	9,275	6,000	3,700	4,000
	<b>74,283</b>	<b>75,580</b>	<b>79,680</b>	<b>79,980</b>
<b>Water &amp; Sewer</b>	<b>3,086</b>	<b>1,280</b>	<b>3,100</b>	<b>3,100</b>
<b>Maintenance &amp; Repair</b>				
Buildings - City Hall	7,031	6,500	6,500	6,500
Heating & Air Conditioning	2,348	2,000	2,000	2,000
Vehicles	1,301	2,000	500	500
Equipment	0	500	0	0
Maintenance Contract	16,581	26,100	19,874	23,360
	<b>\$27,261</b>	<b>\$37,100</b>	<b>\$28,874</b>	<b>\$32,360</b>

# GENERAL ADMINISTRATION - 1000

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Rental - Vehicle &amp; Equipment</b>	<b>\$14,350</b>	<b>\$14,600</b>	<b>\$14,600</b>	<b>\$13,500</b>
<b>Insurance</b>				
Property	4,507	4,510	4,510	4,510
Liability	2,723	3,200	3,200	3,200
	<b>7,230</b>	<b>7,710</b>	<b>7,710</b>	<b>7,710</b>
<b>Communication</b>	<b>12,622</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>
<b>Advertising</b>	<b>11,877</b>	<b>9,500</b>	<b>15,000</b>	<b>15,000</b>
<b>Training</b>	<b>4,530</b>	<b>12,500</b>	<b>6,000</b>	<b>10,000</b>
<b>Travel</b>	<b>6,617</b>	<b>10,925</b>	<b>10,925</b>	<b>11,525</b>
<b>Other Purchased Services</b>				
Dues & Memberships	8,628	9,500	9,500	9,500
Recording	1,000	1,000	1,000	1,000
	<b>9,628</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>General Supplies</b>				
Office	6,193	12,000	12,000	12,000
Gasoline & Diesel	1,597	1,500	1,500	1,700
Operating	11,716	13,000	13,000	13,000
Cleaning	1,616	3,000	3,000	3,000
	<b>21,122</b>	<b>29,500</b>	<b>29,500</b>	<b>29,700</b>
<b>Electricity</b>	<b>32,515</b>	<b>33,000</b>	<b>32,000</b>	<b>32,000</b>
<b>Books &amp; Periodicals</b>	<b>2,457</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Capital Outlay</b>	<b>1,282</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Operating Transfers</b>				
Equipment Replacement	50,033	34,835	34,835	43,562
Unemployment Insurance	0	0	0	0
	<b>50,033</b>	<b>34,835</b>	<b>34,835</b>	<b>43,562</b>
<b>Total General Administration</b>	<b>\$1,203,268</b>	<b>\$1,210,630</b>	<b>\$1,224,864</b>	<b>\$1,257,637</b>

# Elections



## Program Description

This budget provides for 3 elections, which includes City Official and Charter Amendment elections, also included are run-off and bond issue elections.

All state and federal mandated publications are budgeted within this unit. Joint elections with other governmental agencies are held when possible to aid in containing costs. Development and maintenance of this budget unit and administration of elections rests with the City Secretary. The City Secretary position is budgeted 100% in General Administration (1000).

## **ADMINISTRATION**

### **Elections - 1200**

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#### **FY12-13 ACCOMPLISHMENTS**

##### **Department Projects**

**Accomplished:** Contracted with Brazoria County for 2013 General Election.

**Accomplished:** May 11, 2013 election conducted with no errors.

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#### **FY13-14 GOALS & OBJECTIVES**

##### **Department Projects**

**Goal:** Continue contract with Brazoria County Election Department to conduct all general, special called and bond elections.

# ADMINISTRATION

## Elections - 1200

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### DEPARTMENT STANDARDS

1 100% of elections held will comply with election laws.

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### PROGRAM MEASURES

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Number of registered voters	16,594	17,500	16,828	17,000
2 Voter turn out - May election	2,300	3,000	1,908	3,000
3 Number of elections held	2	1	1	1
4 Cost per ballot cast	4.22	2.17	1.73	2
5 Total cost per General Election	\$9,700	\$6,500	\$3,500	\$6,500

# ELECTIONS - 1200

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$4,453	\$17,500	\$3,800	\$17,500
<b>Total Resources</b>	<b>\$4,453</b>	<b>\$17,500</b>	<b>\$3,800</b>	<b>\$17,500</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Expenses	\$4,453	\$17,500	\$3,800	\$17,500
<b>Total Expenditures</b>	<b>\$4,453</b>	<b>\$17,500</b>	<b>\$3,800</b>	<b>\$17,500</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

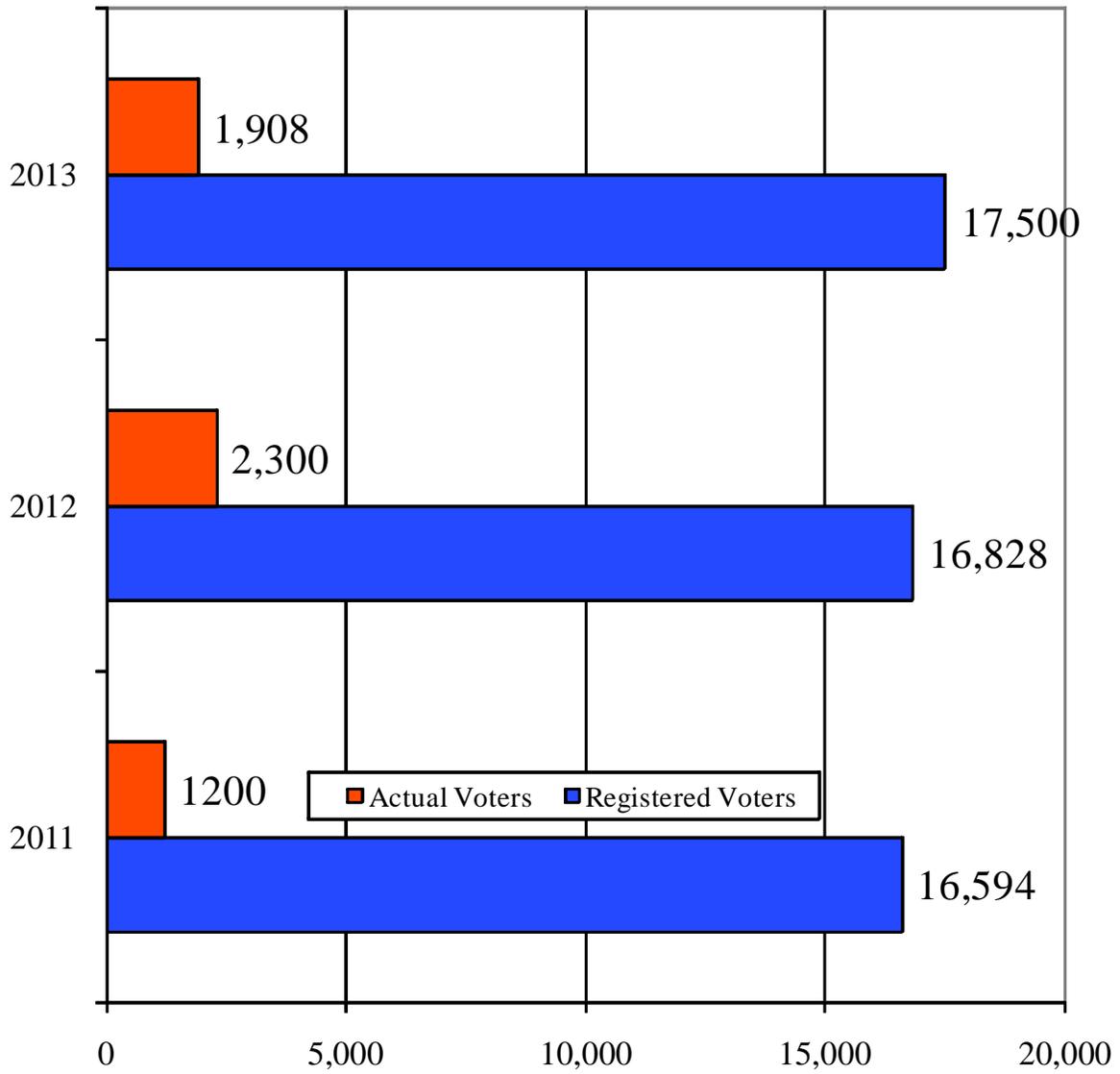
## *Major Budget Changes*

No major budget changes.

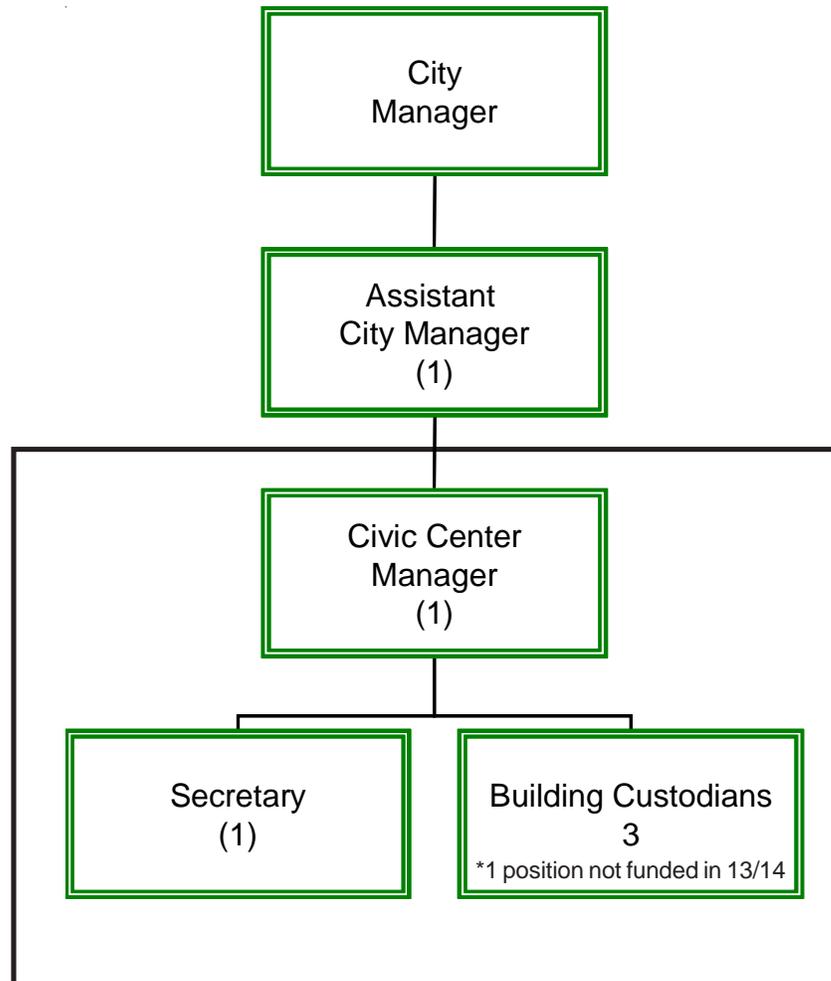
**ELECTIONS - 1200**

	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
<b>Brazoria County Contract</b>	<b>3,322</b>	<b>12,500</b>	<b>3,000</b>	<b>12,500</b>
<b>Advertising</b>	<b>1,131</b>	<b>5,000</b>	<b>800</b>	<b>5,000</b>
<b>Total Elections</b>	<b>\$4,453</b>	<b>\$17,500</b>	<b>\$3,800</b>	<b>\$17,500</b>

# Voter Turn Out May Elections



# Civic Center



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Civic Center provides approximately 15,500 square feet of meeting room space to the general public, corporate and business community. The center includes a beautifully landscaped outdoor mini-park area with plaza, staging area, two fountains, life size chess and checkerboard that provides a pleasant, enjoyable, attractive atmosphere for weddings and other special events. The center also provides space for ActionsS senior citizens activity organization and the Senior Citizen Commission.

# GENERAL GOVERNMENT

## Civic Center - 4500

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### FY12-13 ACCOMPLISHMENTS

<b>Vision Element:</b>	Enhance Quality of Life
<b>Objective:</b>	Provide community with affordable and family oriented activities
<b>Accomplished:</b>	Host 2012 Festival of Lights - adding a local talent contest
<b>Accomplished:</b>	Host 2013 Senior Fest - adding Casino Night to the agenda
<b>Accomplished:</b>	Host 2013 Outdoor Expo - in conjunction with Earth Day activities
<b>Accomplished:</b>	Host City of Lake Jackson's 70th Birthday Celebration activities
<b>Accomplished:</b>	Host 2013 Bridal Expo
<b>Accomplished:</b>	Host 2013 Spring Concert Series on the Plaza.
<b>Accomplished:</b>	Researched start up of Farmer's Market on South Parking Place

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### FY13-14 GOALS & OBJECTIVES

<b>Vision Element:</b>	Enhance Quality of Life
<b>Objective:</b>	Provide community with affordable and family oriented activities
<b>Goal:</b>	Host 2013 Festival of Lights, Senior Fest, Spring/Summer Concert Series on the Plaza and Bridal Expo.
<b>Goal:</b>	Host Farmer's Market/Starving Artists Show on South Parking Place by Summer 2014

# GENERAL GOVERNMENT

## Civic Center - 4500

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### DEPARTMENT STANDARDS

- 1 Ensure that the Civic Center is maintained in a modern and professional manner.
- 2 Provide assistance to customers to ensure that their event is completed to their expectations.
- 3 Perform necessary repairs to facility and equipment in a prompt and efficient manner.

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### PROGRAM MEASURES

	2011-12	2012-13	2012-13	2013-14
	Actual	Budget	Estimated	Proposed
1 Number of Civic Center rentals	925	825	863	840
2 Number of days with customers	315	320	329	325
3 Percent of expenditures covered by revenues (civic)	41.8%	42.0%	40.9%	44.6%
4 Number of Jasmine Hall events	220	210	211	210
5 Number of days with customers	221	210	211	210
6 Percent of expenditures covered by revenues (jasmine)	63.4%	61.8%	69.3%	69.3%

## CIVIC CENTER - 4500

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Civic Center Rental	\$218,697	\$219,755	\$211,350	\$233,600
Jasmine Hall Rental	14,122	13,000	15,000	15,000
General Resources	324,611	321,580	327,568	308,169
<b>Total Resources</b>	<b>\$557,430</b>	<b>\$554,335</b>	<b>\$553,918</b>	<b>\$556,769</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$169,743	\$163,100	\$171,880	\$167,101
Employee Benefits	55,067	55,900	51,423	58,900
Operating Expenses	327,399	334,335	329,615	329,768
Capital Outlay	0	0	0	0
Operating Transfers	5,221	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>\$557,430</b>	<b>\$554,335</b>	<b>\$553,918</b>	<b>\$556,769</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

### *Major Budget Changes*

No major budget changes.

## CIVIC CENTER - 4500

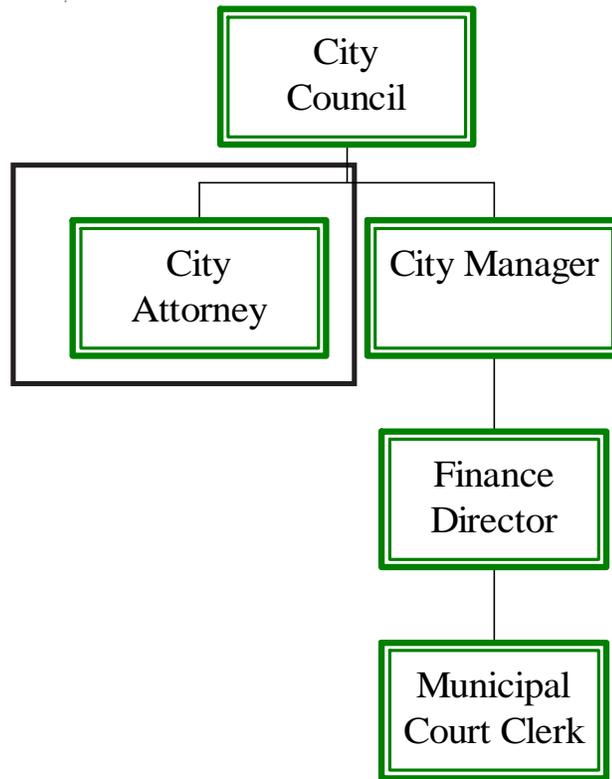
	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$57,320	\$57,200	\$50,663	\$57,500
Office/Clerical	33,186	32,100	33,933	33,400
Management/Supervision	60,300	58,800	60,874	61,201
	<b>150,806</b>	<b>148,100</b>	<b>145,470</b>	<b>152,101</b>
<b>Overtime</b>	<b>18,937</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Contract Labor</b>	<b>0</b>	<b>0</b>	<b>11,410</b>	<b>0</b>
<b>Group Insurance</b>				
Health	15,843	16,500	15,178	18,600
Life	286	500	265	500
Dental	1,368	1,400	1,355	1,600
Long Term Disability	595	700	580	800
	<b>18,092</b>	<b>19,100</b>	<b>17,378</b>	<b>21,500</b>
<b>Employee Benefits</b>				
Social Security	12,299	12,500	11,375	12,800
Retirement	23,379	22,900	21,753	23,400
Workers Compensation	1,297	1,400	917	1,200
	<b>36,975</b>	<b>36,800</b>	<b>34,045</b>	<b>37,400</b>
<b>Professional Services</b>				
Contract Cleaning	21,968	25,000	25,000	25,000
Physician Examination	135	0	0	0
	<b>22,103</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Water &amp; Sewer</b>	<b>21,655</b>	<b>11,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Maintenance &amp; Repair</b>				
Building - Civic Center	59,424	60,000	60,000	60,000
Building - Jasmine Hall	5,587	5,000	5,000	5,000
Heating & Air Conditioning	18,694	28,000	23,000	23,000
Vehicles & Equipment	1,789	250	150	250
Maintenance Contract	728	2,670	615	1,153
	<b>86,222</b>	<b>95,920</b>	<b>88,765</b>	<b>89,403</b>
<b>Insurance</b>				
Property	53,424	53,425	45,050	45,050
Liability	531	640	1,000	1,000
	<b>\$53,955</b>	<b>\$54,065</b>	<b>\$46,050</b>	<b>\$46,050</b>

## CIVIC CENTER - 4500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Rental - Vehicle &amp; Equipment</b>	<b>\$2,223</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Communications</b>	<b>5,110</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Advertising</b>	<b>4,817</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Training</b>	<b>0</b>	<b>140</b>	<b>75</b>	<b>150</b>
<b>Travel</b>	<b>51</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Dues &amp; Memberships</b>	<b>65</b>	<b>325</b>	<b>325</b>	<b>325</b>
<b>General Supplies</b>				
Office	5,325	5,500	5,500	5,000
Wearing Apparel	951	900	900	900
Gasoline & Diesel	568	400	400	500
Operating	28,661	25,160	25,160	25,000
Miscellaneous	3,396	4,500	4,500	4,500
Cleaning	13,027	15,000	15,000	15,000
	<b>51,928</b>	<b>51,460</b>	<b>51,460</b>	<b>50,900</b>
<b>Electricity</b>	<b>79,270</b>	<b>82,125</b>	<b>81,640</b>	<b>81,640</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	5,221	1,000	1,000	1,000
	<b>5,221</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Civic Center</b>	<b>\$557,430</b>	<b>\$554,335</b>	<b>\$553,918</b>	<b>\$556,769</b>



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*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

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The City Attorney's Office provides in-house legal services to the City Council, boards, commissions, and all departments of the City. The City Attorney's Office also represents the City in litigation, drafts various legal instruments, such as contracts and ordinances, and answers legal claims filed against the City.

# LEGAL

## Legal - 1700

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### FY12-13 ACCOMPLISHMENTS

**Vision Elements:** Enable Growth and Revitalization  
**Objective:** Facilitate Development of New Housing  
**Goal:** Drafted economic development agreement to aid in development of Oyster Bend.

**Vision Elements:** Enhance Communication and Technology  
**Objective:** Improve Communication externally and internally through best practices and enhanced technology  
**Goal:** Drafted telecommunications ordinance  
**Goal:** Performed initial review of new telecommunications tower application

**Vision Elements:** Maintain Infrastructure  
**Objective:** Continue to Upgrade and Maintain Infrastructure, Facilities and Equipment  
**Goal:** Drafted various engineering and public works contracts

**Vision Elements:** Enhance Quality of Life  
**Objective:** Provide quality parks and recreation opportunities  
**Goal:** Drafted easement for pipeline to be installed under Wilderness Park.  
**Goal:** Drafted contract for Hyacinth removal  
**Goal:** Drafted various contracts for Parks Department activities and programs  
**Goal:** Drafted letter of agreement to give Hennie Kriel and City clear directions on driving range development

**Objective:** Continue to Enhance the Safety of our Citizens  
**Goal:** Prosecuted traffic scofflaws and other sundry misdemeanants

**Department Projects:**  
**Goal:** Updated all legal emergency documents and added new forms to be used during hurricane season or other emergency situations.  
**Goal:** Defended police department decisions at hearing on F-5 appeal.  
**Goal:** Drafted new school resource officer contract with Brazosport College  
**Goal:** Helped negotiate and draft new court collection contract  
**Goal:** Provided staff with biennial legislative changes in their specific areas

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### FY13-14 GOALS & OBJECTIVES

**Department Projects:**  
**Goal:** Review and update two chapters in Code of Ordinances  
**Goal:** Attend legal education courses to enable my department to give current and intelligent advice to council and staff.

**LEGAL**  
**Legal - 1700**

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**DEPARTMENT STANDARDS**

- 1 Assure that all defendants in Municipal Court are treated fairly and in a just manner.

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**PROGRAM MEASURES**

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Ordinances prepared	26	20	20	20
2 Resolutions prepared	16	10	15	15
3 Jury trials prosecuted	7	10	10	10
4 Non jury trials prosecuted	75	65	65	65
5 Contracts prepared/reviewed	41	50	50	50
6 Red-light Hearings	8	10	0	0
7 Red-light Appeals	2	2	0	0

# LEGAL - 1700

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$155,330	\$169,565	\$165,168	\$172,393
<b>Total Resources</b>	<b>\$155,330</b>	<b>\$169,565</b>	<b>\$165,168</b>	<b>\$172,393</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$106,297	\$105,800	\$107,581	\$110,300
Employee Benefits	\$27,176	\$27,100	\$28,649	\$28,200
Operating Expenses	21,857	36,665	28,938	33,893
<b>Total Expenditures</b>	<b>\$155,330</b>	<b>\$169,565</b>	<b>\$165,168</b>	<b>\$172,393</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## *Major Budget Changes*

No major budget changes.

## LEGAL - 1700

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Management/Supervision	106,297	105,800	107,581	110,300
	<b>106,297</b>	<b>105,800</b>	<b>107,581</b>	<b>110,300</b>
<b>Group Insurance</b>				
Health	3,948	4,100	4,094	4,700
Life	73	100	72	100
Dental	341	400	366	400
Long Term Disability	399	500	416	500
	<b>4,761</b>	<b>5,100</b>	<b>4,948</b>	<b>5,700</b>
<b>Employee Benefits</b>				
Social Security	7,591	6,900	8,120	7,000
Retirement	14,665	14,900	15,438	15,400
Workers Compensation	159	200	143	100
	<b>22,415</b>	<b>22,000</b>	<b>23,701</b>	<b>22,500</b>
<b>Professional Service Fees</b>				
Outside Attorney	6,736	22,000	15,000	20,000
	<b>6,736</b>	<b>22,000</b>	<b>15,000</b>	<b>20,000</b>
<b>Maintenance Contract</b>	<b>111</b>	<b>1,370</b>	<b>111</b>	<b>150</b>
<b>Insurance Liability</b>	<b>344</b>	<b>415</b>	<b>500</b>	<b>500</b>
<b>Communications</b>	<b>3,044</b>	<b>2,400</b>	<b>2,400</b>	<b>2,723</b>
<b>Training</b>	<b>1,175</b>	<b>1,125</b>	<b>1,125</b>	<b>1,070</b>
<b>Travel</b>	<b>3,112</b>	<b>1,505</b>	<b>1,467</b>	<b>1,215</b>
<b>Dues &amp; Memberships</b>	<b>945</b>	<b>980</b>	<b>980</b>	<b>980</b>
<b>Internet Subscriptions</b>	<b>1,448</b>	<b>1,070</b>	<b>1,070</b>	<b>984</b>
<b>Office</b>	<b>454</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Operating</b>	<b>54</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Books &amp; Periodicals</b>	<b>4,434</b>	<b>4,500</b>	<b>4,985</b>	<b>4,971</b>
<b>Total Legal</b>	<b>\$155,330</b>	<b>\$169,565</b>	<b>\$165,168</b>	<b>\$172,393</b>

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FINANCE



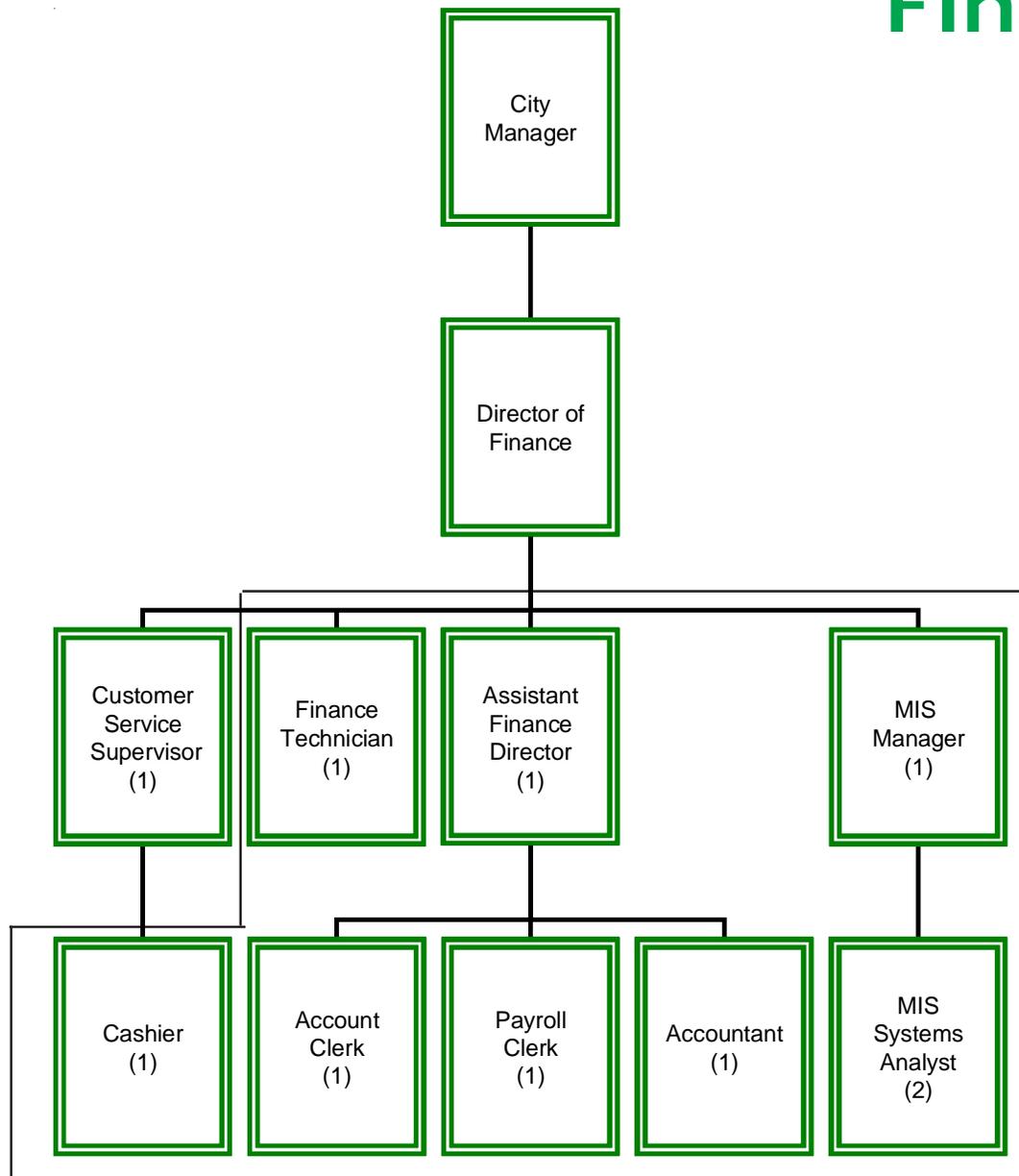
LAKE JACKSON

*City of Enchantment*



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# Finance



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

This department records and reports results of financial transactions, prepares various internal and external financial reports, advises management on matters of a financial nature and is responsible for the City's cash management and investing program.

Personnel in this department are the initial contact point at City Hall for citizen's inquiries, answering all incoming phone lines, greeting all walk in customers and serving as central cashier.

This department also provides all information technology service, which includes connectivity to and management of ASP cloud services, the City Hall Network, Police Department Network and connections to City Hall, Positron/911 Network, Recreation Center Network with WAN equipment, WAN equipment at the Service Center, Civic Center and WWTP, numerous communication switches, 5 wireless radios, 3 wireless access points, 2 firewalls, 25 servers, 150 PC's and laptops, as well as phone systems in 8 buildings.

# FINANCE

## Finance - 1400

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### FY 12-13 ACCOMPLISHMENTS

**Vision Element:** Maintain a Well Managed City  
**Objective:** Use new technology to improve areas of operation  
**Accomplishment:** Began imaging of accounts payable paperwork  
**Accomplishment:** Began imaging of miscellaneous receivables and transactions  
**Accomplishment:** Completed records inventory including permanent retention.

#### Department Projects:

**Accomplishment:** Received Government Finance Officers Association's Award for budgeting (21st year) and Excellence in Financial Report (16th year).

**Accomplishment:** Received the Government Treasurer's Organization of Texas Certificate of Distinction for the City's investment policy.

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### FY 13-14 GOALS & OBJECTIVES

**Vision Element** Maintain Infrastructure  
**Objective:** Continue to upgrade and maintain existing facilities, infrastructure and equipment  
**Goal:** Coordinate the replacement of The Wilderness Golf Course AC Units by July 2014  
**Goal:** Coordinate the purchase of mobile storage units for the Wilderness Golf Course

#### **Departmental Project:**

**Goal:** Obtain Government Finance Officers Association's Award for Budgeting (22nd year) and Excellence in Financial reports (17th year)  
**Goal:** Implement web site access for account information for utility and court customers by November 1, 2013.

**FINANCE**  
**Finance - 1400**

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**DEPARTMENT STANDARDS**

- 1 Distribute departmental financial reports by the 15th of the month 100% of the time.
- 2 Receive an unqualified audit opinion.
- 3 Obtain Certificate of Excellence in Financial Reporting for 17th year

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**PROGRAM MEASURES**

	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
1 Percentage of month end reports distributed within 15 days of month end.	100%	100%	60%	100%
2 Cashier transactions per day:				
Credit cards	48	70	48	50
Check	220	200	150	140
Electronic Funds	60	70	40	35
On-line payments	n/a	n/a	50	70
3 Accounts payable payments processed per month	480	490	500	500
4 Implement GovNow Module of Sungard by Dec 31	n/a	n/a	n/a	yes
5 CAFR Award Received	15th yr	16th yr	16th yr	17th yr
6 GFOA Award received	20th yr	21st yr	21st yr	22nd yr
7 Computer support calls per week	79	75	85	85
8 Accounts Payable EFT transactions	110	150	120	150

## FINANCE - 1400

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	883,803	922,720	908,165	961,278
<b>Total Resources</b>	<b>\$883,803</b>	<b>\$922,720</b>	<b>\$908,165</b>	<b>\$961,278</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$503,647	\$508,100	\$501,547	\$515,200
Employee Benefits	153,544	160,900	154,228	170,300
Operating Expenses	195,627	224,650	223,320	247,285
Operating Transfers	30,985	29,070	29,070	28,493
<b>Total Expenditures</b>	<b>\$883,803</b>	<b>\$922,720</b>	<b>\$908,165</b>	<b>\$961,278</b>

<i>Personnel</i>	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	3.00	3.00	3.00	3.00
Management/Supervision	3.00	3.00	3.00	3.00
Temporary/Seasonal	0.33	0.33	0.15	0.15
<b>Total Personnel</b>	<b>10.33</b>	<b>10.33</b>	<b>10.15</b>	<b>10.15</b>

### *Major Budget Changes*

Increases include tuition reimbursement for masters level classes for the accountant (\$3,500), amount paid to First Southwest to perform our arbitrage calculations related to our bond issues (\$8,000), Outside auditors to account for Motel audits (\$1,500), maintenance contracts for computer related contracts no longer allocated to multiple departments (\$10,000) and an increase in our software cost related to adding the GovNow module which allows citizens to directly access their account information and pay their bill

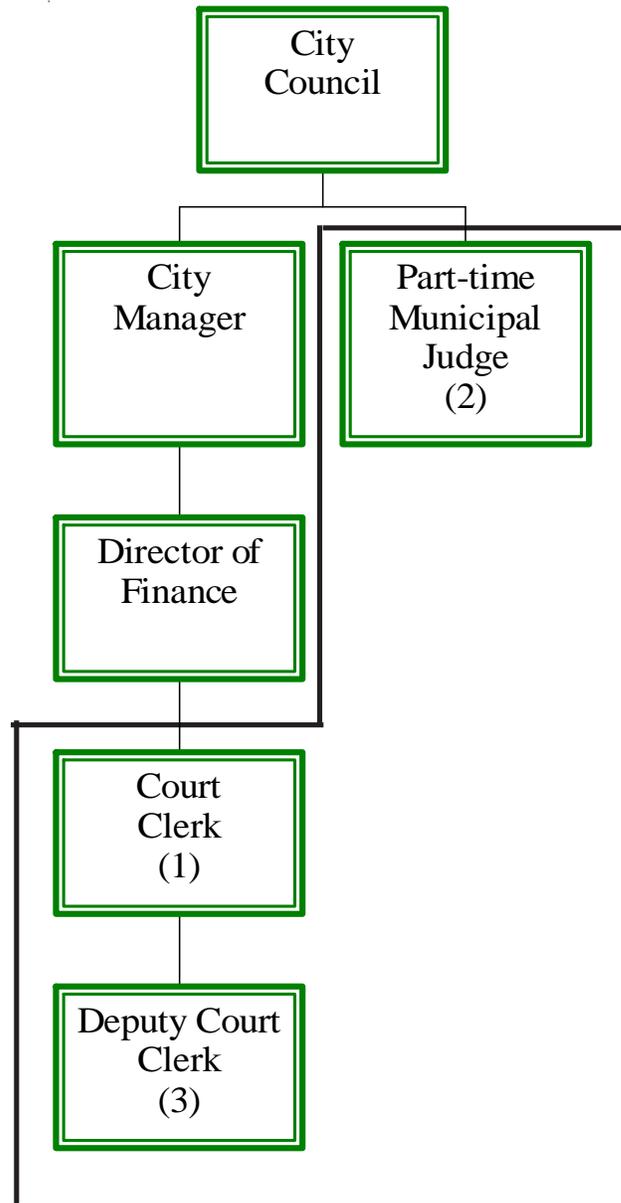
## FINANCE - 1400

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Office/Clerical	\$116,726	\$117,900	\$102,384	\$111,100
Professional	130,862	139,000	144,013	145,100
Management/Supervision	250,902	246,700	250,650	252,000
Temp/Seasonal	0	0	0	2,500
	<b>498,490</b>	<b>503,600</b>	<b>497,047</b>	<b>510,700</b>
<b>Overtime</b>	<b>5,157</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Group Insurance</b>				
Health	38,542	41,300	39,921	46,600
Life	695	1,200	695	1,200
Dental	3,330	3,600	3,566	4,000
Long Term Disability	1,953	2,300	1,973	2,300
	<b>44,520</b>	<b>48,400</b>	<b>46,155</b>	<b>54,100</b>
<b>Employee Benefits</b>				
Social Security	37,146	37,800	36,933	37,900
Retirement	69,533	71,400	70,489	71,600
Tuition Reimbursement	1,592	2,500	0	6,000
Workers Compensation	753	800	651	700
	<b>109,024</b>	<b>112,500</b>	<b>108,073</b>	<b>116,200</b>
<b>Professional Service Fees</b>				
Physician Examination	341	0	0	0
Tax Appraisals	39,817	44,920	43,000	44,920
CAFR	738	740	0	0
Tax Collections	3,308	4,000	3,500	4,000
Outside Auditor	17,784	18,500	20,000	20,000
Arbitrage Review	6,000	11,000	19,000	19,000
	<b>67,988</b>	<b>79,160</b>	<b>85,500</b>	<b>87,920</b>
<b>Maintenance &amp; Repair</b>				
Computer Equipment	4,865	5,000	5,000	5,000
Non-Fleet Equipment	215	500	500	500
Maintenance Contracts	81,639	85,700	82,000	100,300
	<b>86,719</b>	<b>91,200</b>	<b>87,500</b>	<b>105,800</b>
<b>Rental - Equipment</b>	<b>\$2,175</b>	<b>\$4,700</b>	<b>\$4,200</b>	<b>\$4,200</b>

## FINANCE - 1400

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Insurance</b>				
Property	\$1,578	\$1,580	\$1,000	\$1,000
Liability	1,652	1,990	2,000	2,000
	<b>3,230</b>	<b>3,570</b>	<b>3,000</b>	<b>3,000</b>
<b>Communication</b>	<b>16,228</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>Training</b>	<b>6,489</b>	<b>5,400</b>	<b>5,000</b>	<b>6,000</b>
<b>Travel</b>	<b>1,778</b>	<b>5,000</b>	<b>4,000</b>	<b>5,250</b>
<b>Dues &amp; Memberships</b>	<b>2,746</b>	<b>3,620</b>	<b>3,620</b>	<b>4,615</b>
<b>General Supplies</b>				
Office	6,924	9,000	8,000	8,000
Operating	940	5,000	5,000	5,000
	<b>7,864</b>	<b>14,000</b>	<b>13,000</b>	<b>13,000</b>
<b>Books &amp; Periodicals</b>	<b>410</b>	<b>1,000</b>	<b>500</b>	<b>500</b>
<b>Operating Transfers</b>				
Equipment Replacement	30,985	29,070	29,070	28,493
Unemployment Insurance	0	0	0	0
	<b>30,985</b>	<b>29,070</b>	<b>29,070</b>	<b>28,493</b>
<b>Total Finance</b>	<b>\$883,803</b>	<b>\$922,720</b>	<b>\$908,165</b>	<b>\$961,278</b>

# Municipal Court



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Municipal Court is responsible for administering the disposition of Class C misdemeanor charges brought against persons within the geographical boundaries of the city. The Court Clerk is responsible for the maintenance of the Municipal Court Docket and monitoring collection of fines assessed by the Municipal Judges. The Judges preside over all court hearings which include docket calls twice per month, jury trials, non-jury trials once per month and juvenile court once per month.

# FINANCE

## Municipal Court - 1100

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### FY12-13 ACCOMPLISHMENTS

**Vision Element** Maintain a Well Managed City  
**Objective:** Use new technology to improve areas of operation  
**Accomplished:** Converted cases to new collection agency. Court fine revenue is projected to be \$66,500 greater than budget.  
**Accomplished:** Updated the Questy software, improving the ability to retrieve case information instantaneously.

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### FY13-14 GOALS & OBJECTIVES

**Vision Element:** Maintain a Well Managed City  
**Objective:** Use new technology to improve areas of operation  
**Goal:** Continue to convert old cases to new collection agency to improve case clearance.

**FINANCE**  
**Municipal Court - 1100**

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**DEPARTMENT STANDARDS**

Provide prompt and professional service to all utilizing the court.

**PROGRAM MEASURES**

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>CASE ACTIVITY:</b>				
1 New Cases Filed	8379	9000	8300	8300
a. Failure to appear charges filed	195	900	1570	1000
2 Cases paid without court appearance	1997	1800	2200	2100
3 Cases dismissed (non-deferred)	426	200	290	250
4 Found guilty by judge with fine assessed	798	800	1040	1000
5 Case dismissed with compliance (expired registration, license, etc.)	1647	1700	1400	1400
6 Cases dismissed after proof of financial responsibility	514	600	515	500
7 Cases dismissed after deferred disposition	801	670	570	550
8 Cases dismissed after driving safety course	485	450	475	450
9 Number of persons appearing at docket call	1571	1500	1400	1400
10 Number of appeals to county court	9	10	1	5
<b>WARRANT ACTIVITY:</b>				
11 Warrants issued	885	2,000	6,850	4,800
12 Dollars collected by collection agency	\$77,103	\$120,000	\$250,000	\$180,000
13 Cases cleared by collection agency	n/a	n/a	n/a	1250

# MUNICIPAL COURT - 1100

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Criminal Justice Tax	22,231	18,000	23,000	23,000
Court Fees	36,145	33,000	35,200	35,000
General Resources	277,790	302,070	298,375	301,210
<b>Total Resources</b>	<b>\$336,166</b>	<b>\$353,070</b>	<b>\$356,575</b>	<b>\$359,210</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$179,618	\$198,300	\$205,482	\$200,000
Employee Benefits	62,021	55,000	53,163	62,500
Operating Expenses	63,511	75,810	73,970	72,750
Capital Outlay	0	0	0	0
Operating Transfers	31,016	23,960	23,960	23,960
<b>Total Expenditures</b>	<b>\$336,166</b>	<b>\$353,070</b>	<b>\$356,575</b>	<b>\$359,210</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	3.00	3.00	3.00	3.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## *Major Budget Changes*

\$5,000 has been budgeted in contract labor to hire a bailiff for weekly court nights.

## MUNICIPAL COURT - 1100

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Office/Clerical	\$64,287	\$84,300	\$85,528	\$86,400
Management/Supervision	51,484	49,900	53,025	50,700
Temp/Seasonal	4,544	0	0	0
Special Agreement Personnel	52,731	54,100	58,879	54,900
	<b>173,046</b>	<b>188,300</b>	<b>197,432</b>	<b>192,000</b>
<b>Overtime</b>	<b>6,572</b>	<b>10,000</b>	<b>8,050</b>	<b>8,000</b>
<b>Contact Labor</b>	<b>14,744</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Group Insurance</b>				
Health	15,490	16,500	16,373	18,600
Life	398	700	286	700
Dental	1,338	1,400	1,462	1,600
Long Term Disability	477	600	547	700
	<b>17,703</b>	<b>19,200</b>	<b>18,668</b>	<b>21,600</b>
<b>Employee Benefits</b>				
Social Security	12,406	15,200	14,112	15,300
Retirement	16,904	20,300	20,122	20,300
Workers Compensation	264	300	261	300
	<b>29,574</b>	<b>35,800</b>	<b>34,495</b>	<b>35,900</b>
<b>Professional Services</b>				
Jury Costs	301	865	795	865
Contract Cleaning	5,995	7,360	7,800	9,000
	<b>6,296</b>	<b>8,225</b>	<b>8,595</b>	<b>9,865</b>
<b>Maintenance &amp; Repair</b>				
Building	1,299	3,000	4,065	2,135
Maintenance Contract	9,245	10,755	9,745	9,500
	<b>10,544</b>	<b>13,755</b>	<b>13,810</b>	<b>11,635</b>
<b>Vehicles &amp; Equipment</b>	<b>4,476</b>	<b>4,500</b>	<b>4,500</b>	<b>4,000</b>
<b>Insurance</b>				
Property	2,926	2,925	3,300	3,300
Liability	745	780	1,000	1,000
	<b>3,671</b>	<b>3,705</b>	<b>4,300</b>	<b>4,300</b>
<b>Communications</b>	<b>1,114</b>	<b>1,050</b>	<b>1,335</b>	<b>1,335</b>

# MUNICIPAL COURT - 1100

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Training</b>	<b>\$200</b>	<b>\$925</b>	<b>\$1,265</b>	<b>\$865</b>
<b>Travel</b>	<b>\$764</b>	<b>\$2,240</b>	<b>\$2,180</b>	<b>\$1,875</b>
<b>Dues &amp; Memberships</b>	<b>170</b>	<b>310</b>	<b>310</b>	<b>310</b>
<b>General Supplies</b>				
Office	\$3,516	\$5,100	\$5,100	\$5,100
Operating	\$14,345	\$16,000	\$14,415	\$15,375
Cleaning	885	900	1,085	1,000
	<b>18,746</b>	<b>22,000</b>	<b>20,600</b>	<b>21,475</b>
<b>Electricity</b>	<b>17,434</b>	<b>19,000</b>	<b>17,000</b>	<b>17,000</b>
<b>Books &amp; Periodicals</b>	<b>96</b>	<b>100</b>	<b>75</b>	<b>90</b>
<b>Capital Outlay - Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	31,016	23,960	23,960	23,960
Unemployment Insurance	0	0	0	
	<b>31,016</b>	<b>23,960</b>	<b>23,960</b>	<b>23,960</b>
<b>Total Municipal Court</b>	<b>\$336,166</b>	<b>\$353,070</b>	<b>\$356,575</b>	<b>\$359,210</b>

# PUBLIC SAFETY



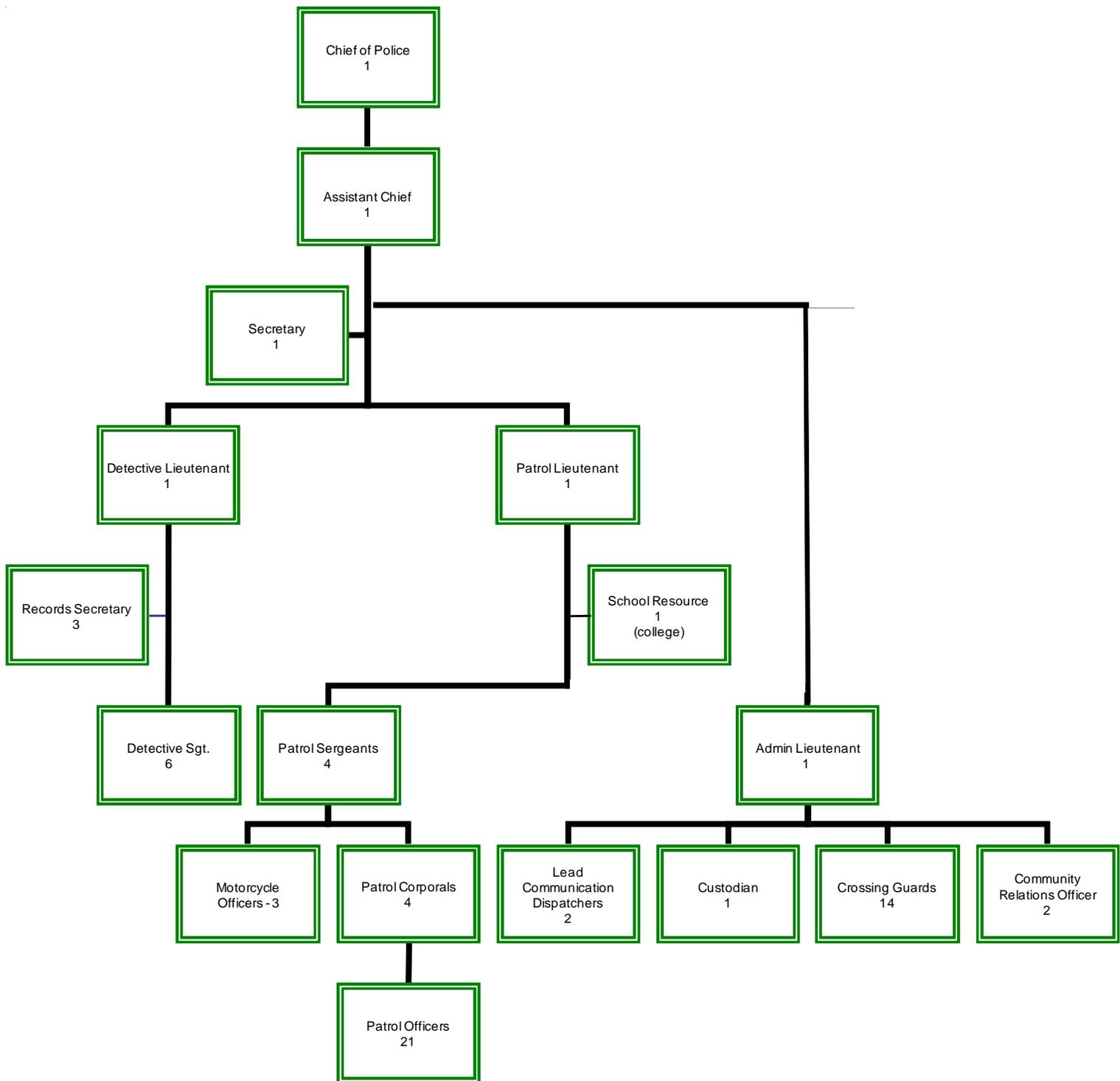
LAKE JACKSON

*City of Enchantment*



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# Police



## Program Description

It is the mission of the Lake Jackson Police Department to positively impact the quality of life throughout the community by delivering professional and courteous services, preserving the peace, enforcing the law and Constitution, protecting property and providing a safe environment for all citizens.

# PUBLIC SAFETY

## Police - 2200

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### FY12-13 ACCOMPLISHMENTS

**Vision Element:** Maintain Infrastructure  
**Objective:** Upgrade Infrastructure and facilities  
**Accomplished:** Remodeled Records/Reception areas

**Vision Element:** Maintain a Well Managed City  
**Objective:** Use New Technology to Improve areas of Operations  
**Accomplished:** Upgrade audio/visual system in training room

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### FY13-14 GOALS & OBJECTIVES

**Vision Element** Maintain Infrastructure  
**Objective:** Upgrade infrastructure, facilities and equipment  
**Goal:** Remodel old court area for computer work/maintenance room and for secondary office space by January 2014

**Vision Element** Maintain a Well Managed City  
**Objective:** Use New Technology to improve areas of operation  
**Goal:** Establish a traffic enforcement analysis program to insure all standards are met or exceeded by March 2014  
**Goal:** Improve interdivisional communications and use outside sources (social media) to assist in solving burglary cases.

**Vision Element** Enhance Quality of Life  
**Objective:** Continue to Enhance the Safety of our Citizens.  
**Goal:** Continue to Respond Safely and within 5 minutes to emergency calls for service

# PUBLIC SAFETY

## Police - 2200

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### DEPARTMENT STANDARDS

- 1 Respond to all priority calls for service safely and expeditiously within less than five minutes.
- 2 Thoroughly & expeditiously investigate all reported criminal offenses.
- 3 Proactively patrol all areas of the city, enforcing laws, protecting properties, and providing a safe environment.

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### PROGRAM MEASURES

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Average response time to priority "P" calls (minutes)	4.6	5.0	4.5	5.0
2 Unit reaction time to priority "P" calls (minutes)	3.7	4.3	4.0	>5.0
3 Total traffic contacts	18,523	20,000	20,000	22,500
4 Clearance rate of Burglary of Habitation	19%	50%	45%	50%
5 Clearance rate of Burglary of a Building	18%	40%	80%	60%
6 Clearance rate of Burglary of Vehicle	10%	25%	20%	25%

# POLICE - 2200

<b>Resources</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
Alarm Fees	\$54,934	\$51,000	\$55,000	\$55,000
Peddler Permit	2,590	1,400	2,400	2,400
Wrecker License	1,200	1,000	1,200	1,200
BISD Community Policing	46,194	40,800	40,800	0
B'Port College SRO	52,937	52,500	40,000	58,000
Richwood Dispatching	15,560	34,000	34,000	34,000
General Resources	4,567,006	4,693,385	4,775,782	4,910,058
<b>Total Resources</b>	<b>\$4,740,421</b>	<b>\$4,874,085</b>	<b>\$4,949,182</b>	<b>\$5,060,658</b>

<b>Expenditures</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
Salaries & Wages	\$2,967,773	\$2,962,400	\$3,060,283	\$3,151,200
Employee Benefits	916,299	952,800	941,909	1,028,300
Operating Expenses	596,973	632,305	620,410	631,795
Capital Outlay	0	0	0	0
Operating Transfers	259,376	326,580	326,580	249,363
<b>Total Expenditures</b>	<b>\$4,740,421</b>	<b>\$4,874,085</b>	<b>\$4,949,182</b>	<b>\$5,060,658</b>

<b>Personnel</b>	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	6.00	6.00	4.00	4.00
Technical	8.00	8.00	10.00	10.00
Sworn Personnel	40.00	40.00	40.00	40.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	5.00	5.00	5.00	5.00
Temporary/Seasonal	1.73	1.73	1.73	2.25
<b>Total Personnel</b>	<b>61.73</b>	<b>61.73</b>	<b>61.73</b>	<b>62.25</b>

## Major Budget Changes

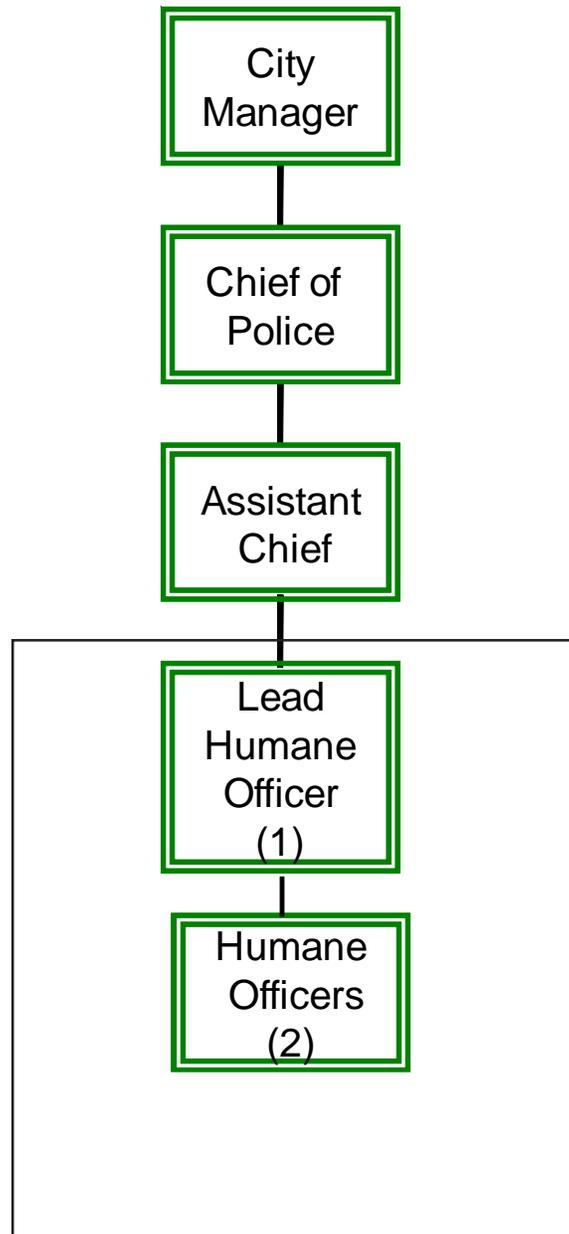
The BISD Resource Officer is now a full time patrol position since BISD has formed their own Police Department. Salaries and benefits increased by \$264,300 - \$98,000 is attributed to funding the Assistant Police Chief position; \$15,000 is the result of increasing the crossing guard pay; ; Equipment Replacement decreased by \$77,217 due to numerous police cars becoming fully funded for replacement with the FY 12-13 contribution.

## POLICE - 2200

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$31,024	\$26,600	\$27,576	\$27,700
Office/Clerical	138,761	129,600	133,785	133,900
Technical	343,909	349,300	364,658	360,200
Sworn Personnel	1,993,747	1,997,700	2,042,760	2,065,000
Management/Supervision	321,182	316,000	328,458	394,200
Temp/Seasonal	35,442	43,200	63,046	70,200
	<b>2,864,065</b>	<b>2,862,400</b>	<b>2,960,283</b>	<b>3,051,200</b>
<b>Overtime</b>	<b>103,708</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Group Insurance</b>				
Health	232,408	243,700	242,478	279,000
Life	4,087	7,100	4,229	7,200
Dental	20,006	21,200	21,659	23,900
Long Term Disability	10,864	13,100	11,303	13,900
	<b>267,365</b>	<b>285,100</b>	<b>279,669</b>	<b>324,000</b>
<b>Employee Benefits</b>				
Social Security	216,798	224,800	221,634	239,000
Retirement	402,992	410,100	417,430	430,500
Tuition Reimbursement	1,549	2,500	1,000	2,500
Workers Compensation	27,595	30,300	22,176	32,300
	<b>648,934</b>	<b>667,700</b>	<b>662,240</b>	<b>704,300</b>
<b>Professional Service Fees</b>				
Physician Examination	1,979	1,500	0	0
Psychological Examination	120	250	250	250
Volunteer Benefits	957	1,200	1,380	1,400
Forensic Testing	3,586	2,500	2,500	2,500
	<b>6,642</b>	<b>5,450</b>	<b>4,130</b>	<b>4,150</b>
<b>Water &amp; Sewer</b>	<b>826</b>	<b>550</b>	<b>850</b>	<b>850</b>
<b>Maintenance &amp; Repair</b>				
Buildings	10,805	10,000	10,000	10,000
Heating & Air Conditioning	5,466	7,500	7,500	7,500
Vehicles	57,749	40,000	40,000	40,000
Equipment	3,724	4,000	4,000	4,000
Radios	1,171	3,000	3,000	3,000
Furniture & Fixtures	358	750	750	750
Maintenance Contract	128,957	138,120	125,000	139,000
	<b>\$208,230</b>	<b>\$203,370</b>	<b>\$190,250</b>	<b>\$204,250</b>

# POLICE - 2200

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Rental - Vehicle &amp; Equipment</b>	<b>\$595</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>Insurance</b>				
Property	9,122	9,125	10,050	10,050
Liability	34,111	34,115	42,000	42,000
Fidelity	400	0	0	0
	<b>43,633</b>	<b>43,240</b>	<b>52,050</b>	<b>52,050</b>
<b>Communication</b>	<b>61,423</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Advertising</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Training</b>	<b>4,741</b>	<b>13,475</b>	<b>8,000</b>	<b>9,375</b>
<b>Travel</b>	<b>2,891</b>	<b>4,250</b>	<b>3,500</b>	<b>2,500</b>
<b>Dues &amp; Memberships</b>	<b>1,170</b>	<b>1,720</b>	<b>1,130</b>	<b>1,720</b>
<b>General Supplies</b>				
Office	10,858	15,000	15,000	15,000
Wearing Apparel	17,732	20,000	20,000	20,000
Gasoline & Diesel	128,154	127,000	130,000	124,400
Operating	36,217	50,000	50,000	50,000
Photography	1,159	2,000	2,000	2,000
Firing Range	7,868	8,000	8,000	10,000
Community Policing	4,945	5,000	5,000	5,000
Detention Facility	2,928	5,000	5,000	5,000
Crime Lab	8,189	10,000	10,000	10,000
Cleaning	3,170	4,000	4,000	4,000
	<b>221,220</b>	<b>246,000</b>	<b>249,000</b>	<b>245,400</b>
<b>Electricity &amp; Natural Gas</b>	<b>44,888</b>	<b>46,750</b>	<b>44,000</b>	<b>44,000</b>
<b>Books &amp; Periodicals</b>	<b>534</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	259,376	326,580	326,580	249,363
Unemployment Insurance	0	0	0	0
	<b>259,376</b>	<b>326,580</b>	<b>326,580</b>	<b>249,363</b>
<b>Total Police</b>	<b>\$4,740,421</b>	<b>\$4,874,085</b>	<b>\$4,949,182</b>	<b>\$5,060,658</b>



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Humane Department is responsible for the enforcement of the Animal Control Ordinances and the investigation and resolution of possible rabies exposure.

# **PUBLIC SAFETY**

## **Humane - 2500**

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### **FY12-13 ACCOMPLISHMENTS**

**Vision Element:** Enhance Quality of Life  
**Objective:** Continue to Enhance the safety of our citizens  
**Accomplishment:** Educated citizens on the importance of animals running at large to reduce the number of stray animals

**Vision Element:** Enhance Quality of Life  
**Objective:** Continue to Enhance the safety of our citizens  
**Accomplishment:** Increased through education and enforcement the number of pet licensing in the City

**Vision Element:** Enhance Quality of Life  
**Objective:** Continue to Enhance the safety of our citizens  
**Accomplishment:** Increased animal violations through proactive patrol by 10%

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### **FY13-14 GOALS & OBJECTIVES**

**Vision Element** Enhance Quality of Life  
**Objective:** Continue to Enhance the Safety of our Citizens  
**Goal:** Reduce the number of animals picked up by educating citizens on the importance of keeping animals from running at large  
**Goal:** Increase participation in pet licensing program through education and enforcement  
**Goal:** Decrease animal violations through proactive patrol

## **PUBLIC SAFETY**

### **Humane - 2500**

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#### **DEPARTMENT STANDARDS**

- 1 Enforce all animal related City Ordinances and State Laws.
- 2 Respond to all calls within a timely manner and prioritizing call.
- 3 Investigate all animal bites, compose reports and enforce quarantine requirements.
- 4 Investigate animal cruelty complaints to ensure that all animals receive adequate care and complete the proper reports.

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#### **PROGRAM MEASURES**

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Animals collected	1,207	1000	781	800
2 Citations/warnings	55	200	65	75
3 Animal bites reported	39	40	40	40
4 Pet Licensing	905	n/a	800	1,000

# HUMANE - 2500

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	267,461	275,615	277,664	298,435
<b>Total Resources</b>	<b>\$267,461</b>	<b>\$275,615</b>	<b>\$277,664</b>	<b>\$298,435</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$94,826	\$95,300	\$93,815	\$95,800
Employee Benefits	34,456	36,300	34,864	37,800
Operating Costs	129,793	135,630	140,600	156,450
Operating Transfers	8,386	8,385	8,385	8,385
<b>Total Expenditures</b>	<b>\$267,461</b>	<b>\$275,615</b>	<b>\$277,664</b>	<b>\$298,435</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## *Major Budget Changes*

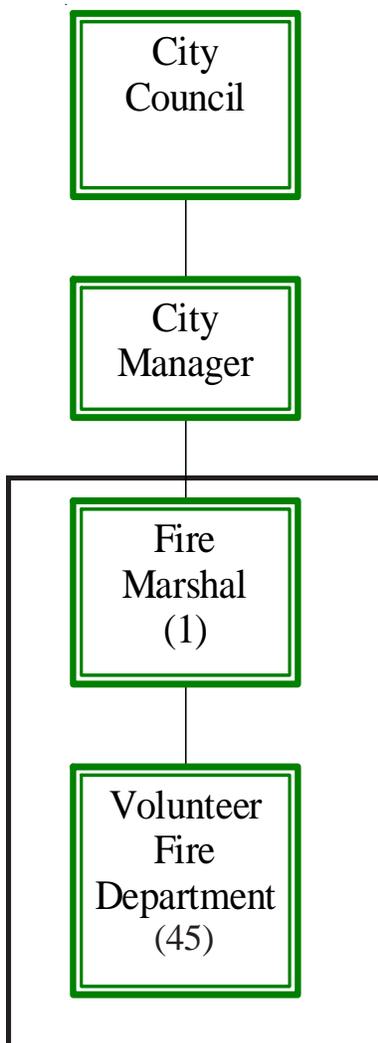
Shelter Management payment to the Southern Brazoria County Animal Control Shelter increased \$20,000.

## HUMANE - 2500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$92,518	\$92,800	\$91,315	\$93,300
	<b>92,518</b>	<b>92,800</b>	<b>91,315</b>	<b>93,300</b>
<b>Overtime</b>	<b>2,308</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Group Insurance</b>				
Health	11,528	12,400	12,280	14,000
Life	207	400	215	400
Dental	996	1,100	1,097	1,200
Long Term Disability	354	400	371	400
	<b>13,085</b>	<b>14,300</b>	<b>13,963</b>	<b>16,000</b>
<b>Employee Benefits</b>				
Social Security	7,042	7,300	6,820	7,300
Retirement	13,060	13,400	13,038	13,400
Workers Compensation	1,269	1,300	1,043	1,100
	<b>21,371</b>	<b>22,000</b>	<b>20,901</b>	<b>21,800</b>
<b>Shelter Management</b>	<b>111,075</b>	<b>111,075</b>	<b>112,000</b>	<b>132,000</b>
<b>Maintenance &amp; Repair</b>	<b>1,455</b>	<b>2,500</b>	<b>6,500</b>	<b>3,000</b>
<b>Insurance</b>				
Property	4,039	4,040	4,000	4,000
Liabilty	1,632	715	1,000	1,000
	<b>5,671</b>	<b>4,755</b>	<b>5,000</b>	<b>5,000</b>
<b>Communication</b>	<b>1,302</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Training</b>	<b>0</b>	<b>750</b>	<b>750</b>	<b>1,200</b>
<b>Travel</b>	<b>\$0</b>	<b>\$500</b>	<b>\$1,200</b>	<b>\$500</b>
<b>General Supplies</b>				
Office	302	150	150	150
Wearing Apparel	687	1,000	1,000	1,000
Gasoline & Diesel	6,632	8,800	8,000	7,600
Operating	2,669	4,600	4,500	4,500
	<b>10,290</b>	<b>14,550</b>	<b>13,650</b>	<b>13,250</b>

## HUMANE - 2500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Capital Outlay</b>	0	0	0	0
<b>Operating Transfers</b>				
Equipment Replacement	8,386	8,385	8,385	8,385
Unemployment Insurance	0	0	0	0
	<b>8,386</b>	<b>8,385</b>	<b>8,385</b>	<b>8,385</b>
<b>Total Humane</b>	<b>\$267,461</b>	<b>\$275,615</b>	<b>\$277,664</b>	<b>\$298,435</b>



## Program Description

The City's Fire Marshal's Office is responsible for fire code enforcement / fire inspections, fire investigations, fire safety education and the maintenance of two (2) fire stations and maintenance of all fire apparatus. This department is staffed by (1) full time Fire Marshal.

The City's Volunteer Fire Department is responsible for staffing two (2) fire stations and providing fire fighting activities 24 hours a day, 365 days a year and assisting with fire safety education and maintenance of all fire apparatus. This department is staffed by (45) volunteers.

## **PUBLIC SAFETY**

### **Fire - 2300**

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#### **FY12-13 ACCOMPLISHMENTS**

**Vision Element:** Enhance Quality of Life  
**Objective:** Continue to Enhance the Safety of our Citizens  
**Accomplished:** Received Wal-Mart grant and began installing Stovetop Firestops in homes of elderly residents.

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#### **FY13-14 GOALS & OBJECTIVES**

**Vision Element:** Enhance Quality of Life  
**Objective:** Continue to Enhance the Safety of our Citizens  
**Goal:** Continue program to install 30 Stovetop FireStop extinguishing devices in homes of elderly and others with need in the community.

**PUBLIC SAFETY**  
**Fire - 2300**

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**DEPARTMENT STANDARDS**

- 1 Conduct 100 public relations events a year.
- 2 Maintain a good response time of at least 7.5 minutes.  
 The fire department response time is the time from when the customer calls 911 requesting help, till the first fire apparatus arrives on scene.
- 3 Maintain a minimum 40 volunteers.

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**PROGRAM MEASURES**

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Total volunteer members	48	50	45	50
2 Emergency calls	441	570	550	550
3 Investigations	10	20	12	15
4 Average response time on fire calls received to arrival scene (minutes)	4.78	7.0	7.0	7.0
5 Commercial Fire Safety Inspections	289	350	350	350
6 Day care center inspections	13	13	13	13
7 Public Education				
a. Number of classes	48	100	70	80
b. Attendance	4,960	5,000	5,000	5,000
8 ISO Rating	4	4	4	4
9 StoveTop Firesafety Installations	n/a	n/a	n/a	30

# FIRE - 2300

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$668,331	\$759,110	\$777,792	\$758,534
<b>Total Resources</b>	<b>\$668,331</b>	<b>\$759,110</b>	<b>\$777,792</b>	<b>\$758,534</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$66,421	\$67,400	\$68,615	\$70,100
Employee Benefits	73,522	92,300	92,243	93,400
Operating Expenses	325,143	361,930	379,454	365,491
Operating Transfers	203,245	237,480	237,480	229,543
<b>Total Expenditures</b>	<b>\$668,331</b>	<b>\$759,110</b>	<b>\$777,792</b>	<b>\$758,534</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## *Major Budget Changes*

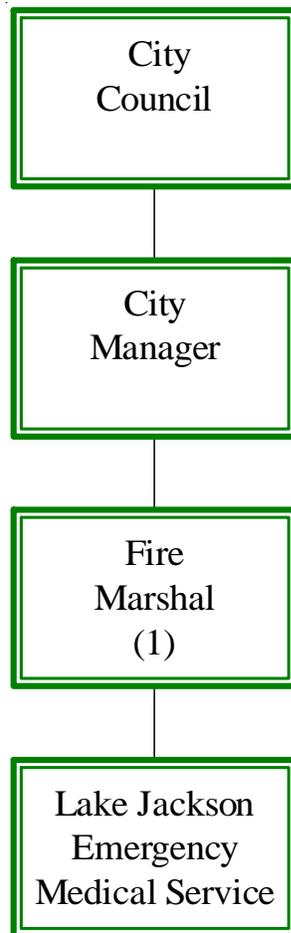
No major budget changes.

## FIRE - 2300

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Management/Supervision	66,421	67,400	68,615	70,100
	<b>66,421</b>	<b>67,400</b>	<b>68,615</b>	<b>70,100</b>
<b>Group Insurance</b>				
Health	3,948	4,100	4,094	4,700
Life	71	100	72	100
Dental	341	400	366	400
Long Term Disability	260	300	271	300
	<b>4,620</b>	<b>4,900</b>	<b>4,803</b>	<b>5,500</b>
<b>Employee Benefits</b>				
Social Security	4,999	5,200	5,163	5,400
Retirement	9,166	9,500	9,639	9,800
Volunteer Retirement	54,000	72,000	72,000	72,000
Workers Compensation	737	700	638	700
	<b>68,902</b>	<b>87,400</b>	<b>87,440</b>	<b>87,900</b>
<b>Professional Service Fees</b>				
Physician Examination	211	0	0	0
Volunteer Benefits	25,789	27,000	28,643	29,000
Crime Lab	95	500	500	500
Contract Cleaning	10,958	11,000	11,000	11,000
Fire Code Inspections	16,640	17,000	15,000	17,000
	<b>53,693</b>	<b>55,500</b>	<b>55,143</b>	<b>57,500</b>
<b>Water &amp; Sewer</b>	<b>2,343</b>	<b>1,800</b>	<b>2,400</b>	<b>2,400</b>
<b>Maintenance &amp; Repair</b>				
Buildings	15,231	13,000	30,000	15,000
Heating & Air Condition	1,291	4,000	4,000	5,940
Vehicles	19,071	22,000	43,000	22,000
Non Fleet Equipment	6,310	5,000	3,000	5,000
Vehicles & Equipment	0	0	2,695	2,695
Radios	5,664	10,000	9,000	10,000
Maintenance Contract	9,086	20,875	11,500	16,560
	<b>56,653</b>	<b>74,875</b>	<b>103,195</b>	<b>77,195</b>
<b>Insurance</b>				
Property	\$38,876	\$38,880	\$34,000	\$34,000
Liability	12,620	14,560	14,000	14,000
	<b>51,496</b>	<b>53,440</b>	<b>48,000</b>	<b>48,000</b>

## **FIRE - 2300**

	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
<b>Communications</b>	<b>19,753</b>	<b>12,000</b>	<b>10,000</b>	<b>12,000</b>
<b>Training</b>	<b>7,063</b>	<b>12,950</b>	<b>9,000</b>	<b>12,700</b>
<b>Travel</b>	<b>11,350</b>	<b>16,800</b>	<b>11,000</b>	<b>16,000</b>
<b>Other Purchased Services</b>				
Dues & Memberships	4,040	3,765	3,765	5,396
Fireman Banquet	2,300	2,300	2,300	2,300
	<b>6,340</b>	<b>6,065</b>	<b>6,065</b>	<b>7,696</b>
<b>General Supplies</b>				
Office	431	2,300	2,000	2,300
Wearing Apparel	2,923	3,000	5,400	3,000
Program	3,003	4,000	4,000	4,000
Gasoline & Diesel	11,366	13,700	16,751	16,200
Operating	56,617	60,000	60,000	60,000
Photography	0	1,000	1,000	1,000
Cleaning	2,824	2,500	2,500	2,500
	<b>77,164</b>	<b>86,500</b>	<b>91,651</b>	<b>89,000</b>
<b>Electricity &amp; Natural Gas</b>	<b>38,304</b>	<b>40,500</b>	<b>41,500</b>	<b>41,500</b>
<b>Books &amp; Periodicals</b>	<b>984</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Equipment Replacement</b>	<b>203,245</b>	<b>237,480</b>	<b>237,480</b>	<b>229,543</b>
<b>Total Fire</b>	<b>\$668,331</b>	<b>\$759,110</b>	<b>\$777,792</b>	<b>\$758,534</b>



## Program Description

The EMS (Emergency Medical Service, Inc.) Department represents a “split-off” of the Lake Jackson Volunteer Fire Department in 1998-99. The City has contracted with LJEMS to provide ambulance services for the City. LJEMS is a separate organization and there are about 3 volunteers, 11 full-time and 16 part-time paid members in the service. The service is responsible for staffing city provided ambulances.

# **PUBLIC SAFETY**

## **Emergency Medical Services - 2400**

---

### **FY12-13 ACCOMPLISHMENTS**

**Vision Element:** Enhance the Quality of Life  
**Objective:** Continue to enhance the safety of our citizens  
**Accomplished:** Replaced cardiac monitors.  
Entered into lease which allows enable the rotation of cardiac pads, keeping them from expiring and having to be replaced every two years.

**Vision Element:** Enhance Quality of Life  
**Objective:** Improve the safety of our citizens  
**Accomplished:** Continued to educate citizens in "Fall Prevention"

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### **FY13-14 GOALS & OBJECTIVES**

**Vision Element:** Enhance the Quality of Life  
**Objective:** Continue to enhance the safety of our citizens  
**Goal:** Introduce "Take Heart Lake Jackson" - a 10 Minute CPR Class, teaching 500 citizens within our first year.

**Vision Element:** Enhance Quality of Life  
**Objective:** Improve the safety of our citizens  
**Goal:** Continue to educate citizens in "Fall Prevention," teaching 300 citizens per year.

**PUBLIC SAFETY**  
**Emergency Medical Services - 2400**

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**DEPARTMENT STANDARDS**

- 1 Provide on a twenty-four (24) hour per day, seven (7) day per week basis (referred to as "24/7"), emergency medical services within the City, and its extra-territorial jurisdiction, and when equipment and personnel are reasonably available, to its surrounding neighbors. LJEMS will provide these services, duties and obligations in accordance with all applicable state laws or Texas Department of State Health Services regulations.
- 2 Maintain response time less than 5 minutes and 51 seconds 91% of the time in the city limits.
- 3 Respond to every emergency call within Lake Jackson as a MICU capable unit.

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**PROGRAM MEASURES**

	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
1 Ambulance calls	2,907	2,850	3,052	3,000
2 Average response time ambulance calls dispatched to arrival at scene (minutes)	3.8	4.0	4.5	5.0
3 Percentage of billing collected	28%	28%	30%	29%
4 Number of volunteers	30	4	2	2
5 Number of stand-by service	1	10	16	10
6 Public Education				
a. Number of classes	20	25	15	20
b. Attendance	192	200	204	500
7 Fall Calls	261	400	320	350

## EMERGENCY MEDICAL SERVICE - 2400

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$437,568	\$471,145	\$471,715	\$508,765
<b>Total Resources</b>	<b>\$437,568</b>	<b>\$471,145</b>	<b>\$471,715</b>	<b>\$508,765</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	3,600	5,300	5,300	5,300
Operating Expenses	349,305	403,105	403,675	421,200
Operating Transfers	84,663	62,740	62,740	82,265
<b>Total Expenditures</b>	<b>\$437,568</b>	<b>\$471,145</b>	<b>\$471,715</b>	<b>\$508,765</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

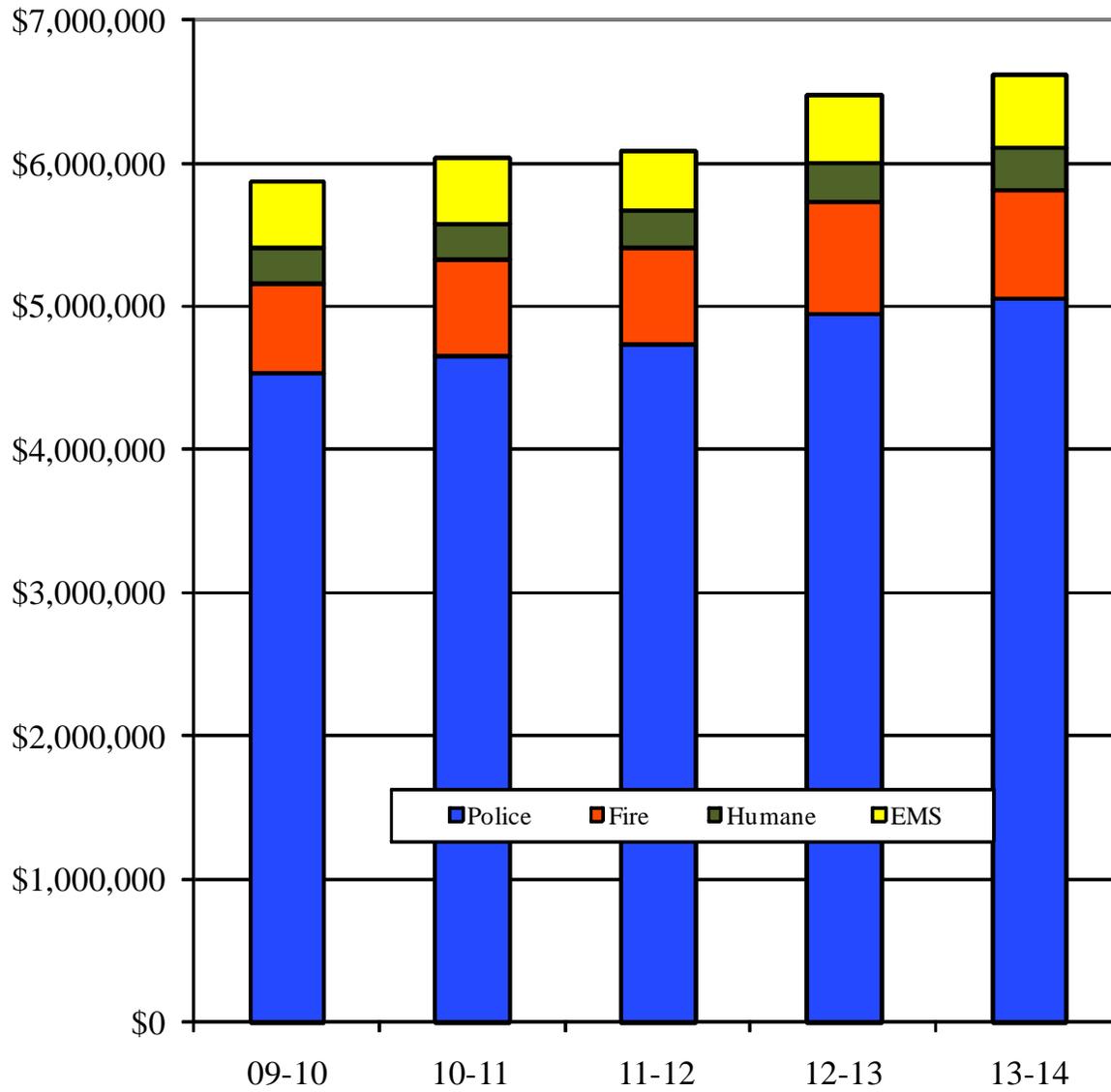
### *Major Budget Changes*

Gasoline & Diesel are up by \$16,300 and Equipment Replacement is increasing by \$19,525 due to the replacement of a Medic Unit 886.

## EMERGENCY MEDICAL SERVICE - 2400

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Retirement Contribution</b>	<b>\$3,600</b>	<b>\$4,800</b>	<b>\$4,800</b>	<b>\$4,800</b>
<b>Retirement Benefits</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>EMS Services</b>	<b>308,917</b>	<b>337,000</b>	<b>337,000</b>	<b>337,000</b>
<b>Rental</b>	<b>11,192</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Maintenance Contract</b>	<b>0</b>	<b>0</b>	<b>775</b>	<b>2,000</b>
<b>Maintenance &amp; Repair Vehicles</b>	<b>0</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b>Liability Insurance</b>	<b>5,200</b>	<b>3,205</b>	<b>3,000</b>	<b>3,000</b>
<b>Communication</b>	<b>2,190</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Gasoline &amp; Diesel</b>	<b>21,806</b>	<b>22,700</b>	<b>22,700</b>	<b>39,000</b>
<b>Capital Outlay</b>	<b>28,083</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Replacement</b>	<b>56,580</b>	<b>62,740</b>	<b>62,740</b>	<b>82,265</b>
<b>Total Emergency Medical Service</b>	<b>\$437,568</b>	<b>\$471,145</b>	<b>\$471,715</b>	<b>\$508,765</b>

# Public Safety Expenditures



ENGINEERING



LAKE JACKSON

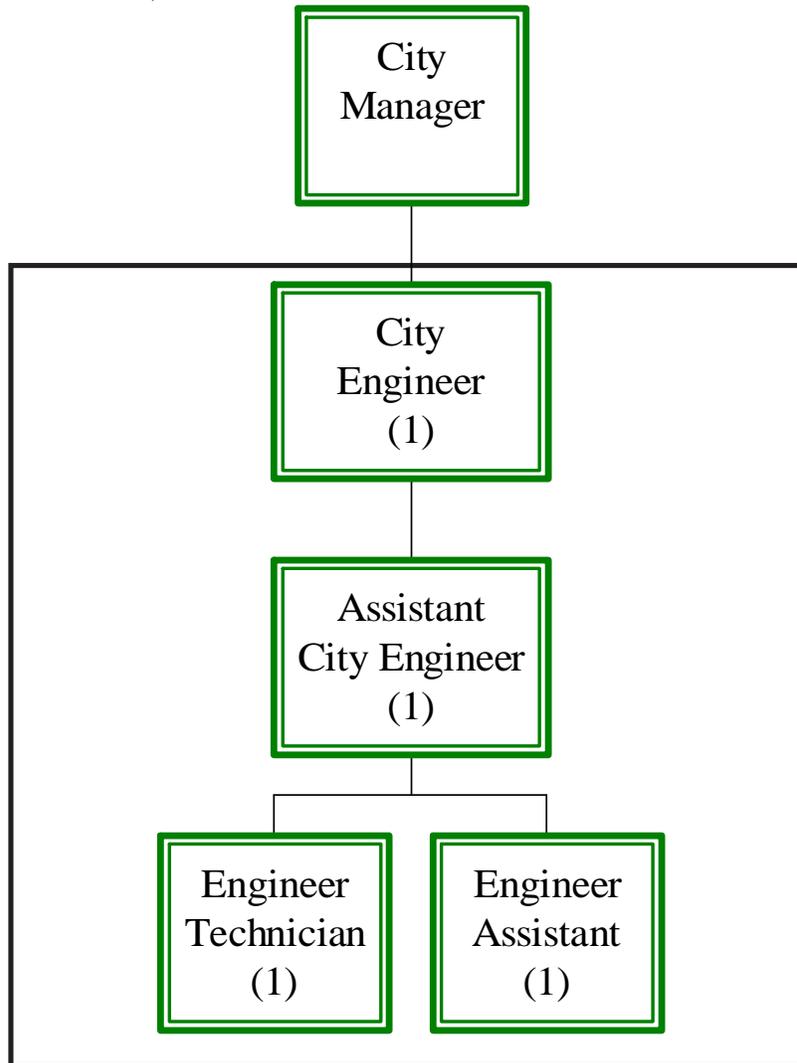
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# Engineering



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Engineering Department provides general engineering services for all municipal operations by thorough analysis, investigation and design of plans and specifications, by responsible construction management and by timely inspections and enforcement of regulations and standards. The department is also responsible for storing, maintaining, and updating the mapping, platting, plan and project filing records of the City. In addition, the Department assists citizens, businesses, developers and staff with infrastructure, mapping and regulatory information.

# ENGINEERING

## Engineering - 1500

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### FY12-13 ACCOMPLISHMENTS

<b>Vision Element:</b>	Enable Growth and Revitalization
<b>Objective:</b>	Implement downtown revitalization
<b>Accomplished:</b>	Completed construction of phase 2 of downtown project
<b>Accomplished:</b>	Prepared documents for bid on South Parking Place and This Way segment
<b>Objective:</b>	Facilitate Development of Airport
<b>Accomplished:</b>	Engaged in public works discussions of planning utility extension projects and land development corridors
<b>Vision Element:</b>	Maintain Infrastructure
<b>Objective:</b>	Upgrade infrastructure and facilities
<b>Accomplished:</b>	Designed, bid, and contracted construction of So Elm #5 structure
<b>Accomplished:</b>	Designed, bid, contracted remodeling of MacLean Park booth/restrooms
<b>Accomplished:</b>	Contracted design of construction plans of \$2.3 million street bond program package
<b>Accomplished:</b>	Prepared documents, bid and contracted \$2.3 million street bond program package
<b>Vision Element:</b>	Enhance Quality of Life
<b>Objective:</b>	Improve Safety of Citizens
<b>Accomplished:</b>	Designed, bid, and contracted construction of FY 12-13 sidewalk program (255 l.f.)
<b>Accomplished:</b>	Constructed 85 CDBG ADA ramps and 255 linear feet of sidewalk as part of FY11-12 program
<b>Vision Element:</b>	Maintain a Well Managed City
<b>Objective:</b>	Continued Implementation of Records Management
<b>Accomplished:</b>	Created file tree and introduced scanned map records and began project file scanning.

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### FY13-14 GOALS & OBJECTIVES

<b>Vision Element:</b>	Enable Growth and Revitalization
<b>Objective:</b>	Implement Downtown Revitalization
<b>Goal:</b>	Oversee construction of This Way reserve segment and S. Parking Place
<b>Vision Element:</b>	Maintain Infrastructure
<b>Objective:</b>	Maintain infrastructure, facilities and equipment
<b>Goal:</b>	Oversee construction of first year of \$2.3 million street bond program package
<b>Goal:</b>	Prepare bid documents, contract and oversee museum flat roof replacement
<b>Goal:</b>	Design, bid, contract and oversee construction of S. Yaupon #4 and Magnolia #5 drainage improvements
<b>Goal:</b>	Design, bid, contract and oversee annual sidewalk replacement
<b>Vision Element:</b>	Enhance Quality of Life
<b>Objective:</b>	Provide excellent quality of life for all Lake Jackson citizens
<b>Goal:</b>	Study and propose new street light standard for major arterials through out city, ie Yaupon, Plantation, Oyster Creek Dr, etc.

# ENGINEERING

## Engineering - 1500

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### DEPARTMENT STANDARDS

- 1 Estimate project costs to within 10% of bid amount
- 2 Manage project costs to within 10% of contract amount
- 3 Design/Contract/Manage at least 50% of all street projects annually.

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### PROGRAM MEASURES

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Est. market value (\$) of design eng. fees provided	\$308,100	\$650,000	\$423,400	\$376,700
2 CIP construction (\$) contracted/managed/inspected	\$1,826,100	\$3,300,000	\$186,800	\$3,977,000
3 CIP construction (\$) designed (Office)	\$600,900	\$2,000,000	\$1,914,000	\$637,000
4 CIP construction (\$) reviewed (consultant)	\$0	\$1,830,000	\$384,000	\$1,700,000

## ENGINEERING - 1500

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$403,687	\$414,235	\$442,502	\$416,380
<b>Total Resources</b>	<b>\$403,687</b>	<b>\$414,235</b>	<b>\$442,502</b>	<b>\$416,380</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$276,368	\$278,600	\$299,140	\$279,700
Employee Benefits	77,552	77,400	84,041	79,300
Operating Expenses	26,118	49,675	50,761	43,650
Capital Outlay	10,939	0	0	0
Operating Transfers	12,710	8,560	8,560	13,730
<b>Total Expenditures</b>	<b>\$403,687</b>	<b>\$414,235</b>	<b>\$442,502</b>	<b>\$416,380</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	2.00	2.00	2.00	2.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.29	0.29	0.34	0.34
<b>Total Personnel</b>	<b>4.29</b>	<b>4.29</b>	<b>4.34</b>	<b>4.34</b>

### *Major Budget Changes*

No major budget changes.

## ENGINEERING - 1500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Technical	\$97,760	\$96,300	\$108,507	\$90,400
Professional	67,140	67,200	69,759	70,000
Management/Supervision	107,074	104,600	110,374	108,800
Temp/Seasonal	4,394	10,500	10,500	10,500
	<b>276,368</b>	<b>278,600</b>	<b>299,140</b>	<b>279,700</b>
<b>Group Insurance</b>				
Health	15,790	16,500	17,293	18,600
Life	289	500	302	500
Dental	1,363	1,400	1,544	1,600
Long Term Disability	1,047	1,200	1,095	1,200
	<b>18,489</b>	<b>19,600</b>	<b>20,234</b>	<b>21,900</b>
<b>Employee Benefits</b>				
Social Security	20,804	19,400	22,293	19,200
Retirement	37,528	37,700	40,874	37,600
Workers Compensation	731	700	640	600
	<b>59,063</b>	<b>57,800</b>	<b>63,807</b>	<b>57,400</b>
<b>Professional Services</b>				
Physician Examination	72	0	0	0
Technology	0	5,500	5,500	0
	<b>72</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>
<b>Maintenance &amp; Repair</b>				
Vehicle	361	400	1,394	400
Non-Fleet Equipment	527	500	500	500
Maintenance Contract	11,455	17,145	17,884	16,400
	<b>12,343</b>	<b>18,045</b>	<b>19,778</b>	<b>17,300</b>
<b>Insurance</b>				
Property	1,127	1,130	1,000	1,000
Liability	1,084	1,300	1,250	1,250
	<b>2,211</b>	<b>2,430</b>	<b>2,250</b>	<b>2,250</b>
<b>Communication</b>	<b>1,820</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>Training</b>	<b>964</b>	<b>3,850</b>	<b>3,850</b>	<b>3,850</b>

## ENGINEERING - 1500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Travel</b>	111	2,700	2,700	2,700
<b>Dues &amp; Memberships</b>	\$880	\$1,200	\$1,200	\$1,200
<b>General Supplies</b>				
Office	\$5,667	\$3,500	\$3,500	\$3,500
Gasoline & Diesel	1,303	1,200	333	1,200
Fuel - CNG	211	200	600	600
Operating	536	8,100	8,100	8,100
	<b>7,717</b>	<b>13,000</b>	<b>12,533</b>	<b>13,400</b>
<b>Books &amp; Periodicals</b>	0	150	150	150
<b>Capital Outlay</b>	10,939	0	0	0
<b>Operating Transfers</b>				
Equipment Replacement	12,710	8,560	8,560	13,730
Unemployment Insurance	0	0	0	0
	<b>12,710</b>	<b>8,560</b>	<b>8,560</b>	<b>13,730</b>
<b>Total Engineering</b>	<b>\$403,687</b>	<b>\$414,235</b>	<b>\$442,502</b>	<b>\$416,380</b>

# PUBLIC WORKS



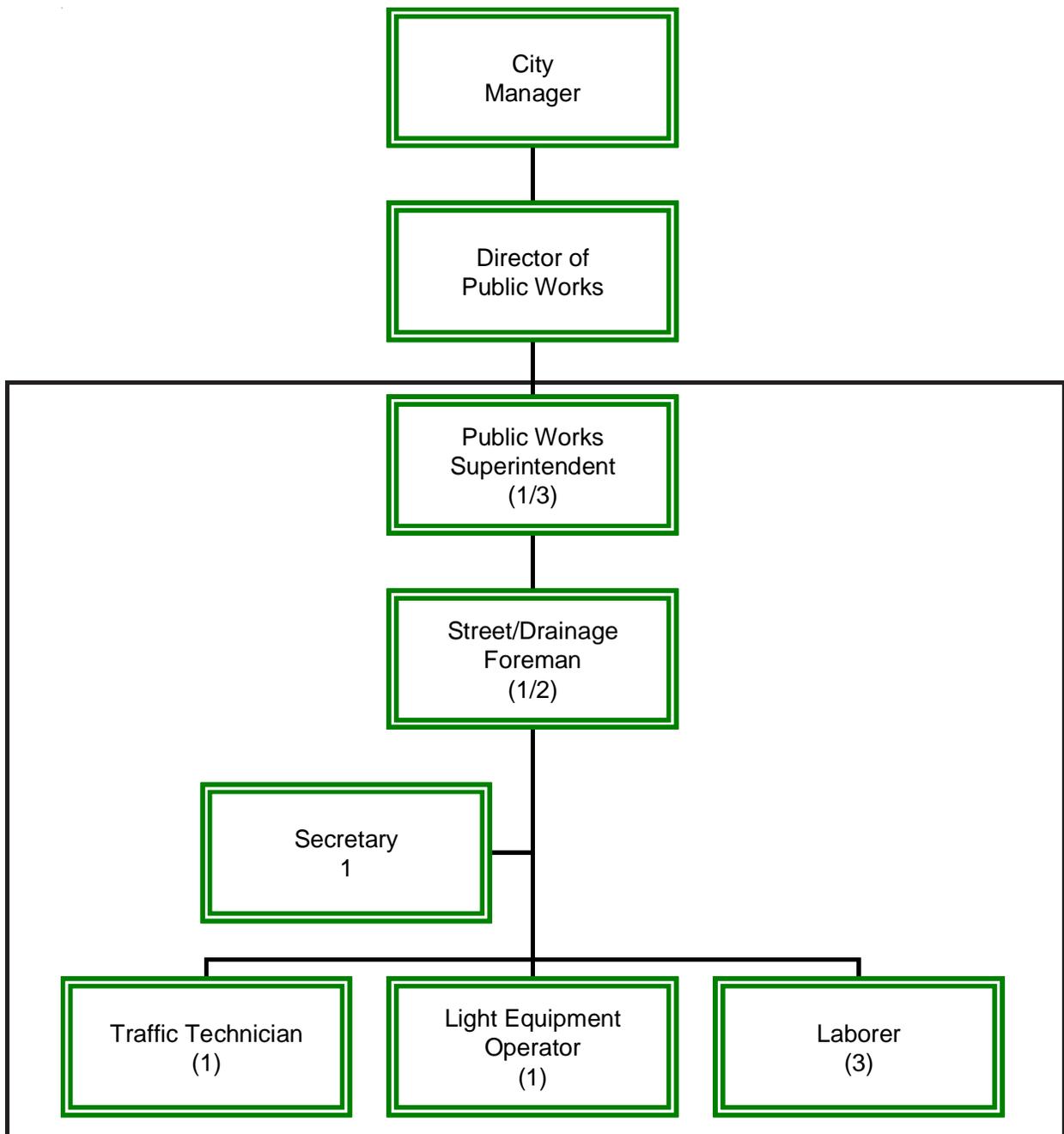
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# Streets



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Street Department is responsible for maintaining and repairing all public streets and alleys. This department provides preventive maintenance to City streets and makes repairs which are too small to contract. This department is also responsible for all street sweeping and responds after hours to clean up storm damage and fallen trees, etc. In addition, this department is also responsible for the installation, repair and maintenance of 160 signal fixtures located at 15 intersections, 39 flashing school zone lights and 56 crosswalk lights. This responsibility includes street signs, markings and signals.

## Public Works Streets - 2800

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### FY12-13 ACCOMPLISHMENTS

<b>Vision Element:</b>	Maintain Infrastructure
<b>Objective:</b>	Maintain facilities and equipment
<b>Accomplished:</b>	Completed 1,500 man hours of sidewalk and street maintenance (replacement) projects.
<b>Accomplished:</b>	Completed 1,000 linear feet of street panel replacements
<b>Accomplished:</b>	Renewed school zone markings, directional arrows and lane delineators on arterial streets.
<b>Objective:</b>	Improve assessment of infrastructure
<b>Accomplished:</b>	Continued sign retroreflectivity program by purchasing replacements for all signs not meeting minimum standards and installing 50% by September 30, 2013.
<b>Departmental Goal:</b>	Achieved the departments goal of working 1,015 days without lost time accident, injury or other significant loss.

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### FY13-14 GOALS & OBJECTIVES

<b>Vision Element:</b>	Maintain Infrastructure
<b>Objective:</b>	Continue to upgrade and maintain infrastructure, facilities & equipment
<b>Goal:</b>	Develop annual infrastructure report for city maintained streets, sidewalks, signs, including assessment and prioritization of maintenance projects and present to City Manager by February 28, 2014.
<b>Goal:</b>	Coordinate overlay of Old Angleton Road with County (ST-110) - public works.
<b>Goal:</b>	Continue sign retroreflectivity program by replacing final 50% of all signs not meeting minimum standards by September 30, 2014.
<b>Departmental goals:</b>	<ol style="list-style-type: none"><li>1). Complete 1,500 man hours of sidewalk and street maintenance projects</li><li>2). Complete 1000 linear feet of street panel replacements.</li><li>3). Renew school zone markings, directional arrows and lane delineators on arterial streets.</li><li>4). Achieve the department goal of working 1,195 days without lost time accident, injury or other significant loss.</li></ol>

## Public Works Streets - 2800

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### DEPARTMENT STANDARDS

- 1 Replace joint sealant on a 15-year schedule
- 2 Sweep residential streets 4 times annually/downtown twice weekly
- 3 Service all traffic signals monthly
- 4 Maintain condition assessment by assessing 100% of city maintained sidewalks annually
- 5 Maintain condition assessment by assessing 20% of city maintained streets annually
- 6 Replace all regulatory and warning signs on a five year schedule

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### PROGRAM MEASURES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
1 Hours spent re-striping/painting streets annually	338	400	400	400
2 Delineators and buttons installed	631	500	500	500
3 Hours spent installing delineators and buttons	153	125	200	200
4 Signs fabricated and installed	373	300	470	470
5 Percent of signals serviced monthly	100%	95%	95%	95%
6 Percent of residential streets swept four times annually	100%	100%	100%	100%
7 Percent of downtown area streets swept twice weekly	79%	80%	80%	80%
8 Gutter sweeping (cu. yd.)	1820	2000	2000	2000
9 Number of potholes repaired	301	500	350	350
10 Street Patching (hrs)	689	700	600	600
11 Sidewalks replaced (ln. ft.)	165	500	767	600
12 Concrete Spot Repairs by Contractor (liner lane feet)	0	600	1000	800
13 Sidewalk/Street Replacement (hours)	n/a	1500	1250	1500
14 Percent of city maintained sidewalks assessed	8%	100%	100%	100%
15 Percent of city maintained streets assessed	2%	20%	20%	20%

# STREET - 2800

<i>Resources</i>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
General Resources	\$898,198	\$990,310	\$967,963	\$1,007,445
<b><i>Total Resources</i></b>	<b>\$898,198</b>	<b>\$990,310</b>	<b>\$967,963</b>	<b>\$1,007,445</b>

<i>Expenditures</i>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
Salaries & Wages	\$178,208	\$228,800	\$204,858	\$235,900
Employee Benefits	62,383	85,700	76,654	92,300
Operating Expenses	531,808	575,510	578,151	560,413
Capital Outlay	11,809	0	8,000	0
Operating Transfers	113,990	100,300	100,300	118,832
<b><i>Total Expenditures</i></b>	<b>\$898,198</b>	<b>\$990,310</b>	<b>\$967,963</b>	<b>\$1,007,445</b>

<i>Personnel</i>	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>
Service/Maintenance	4.00	4.00	4.00	4.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b><i>Total Personnel</i></b>	<b>6.83</b>	<b>6.83</b>	<b>6.83</b>	<b>6.83</b>

## *Major Budget Changes*

Equipment Replacement increased by \$18,532 due to the purchase of a new F-650 CNG Flatbed in FY12-13.

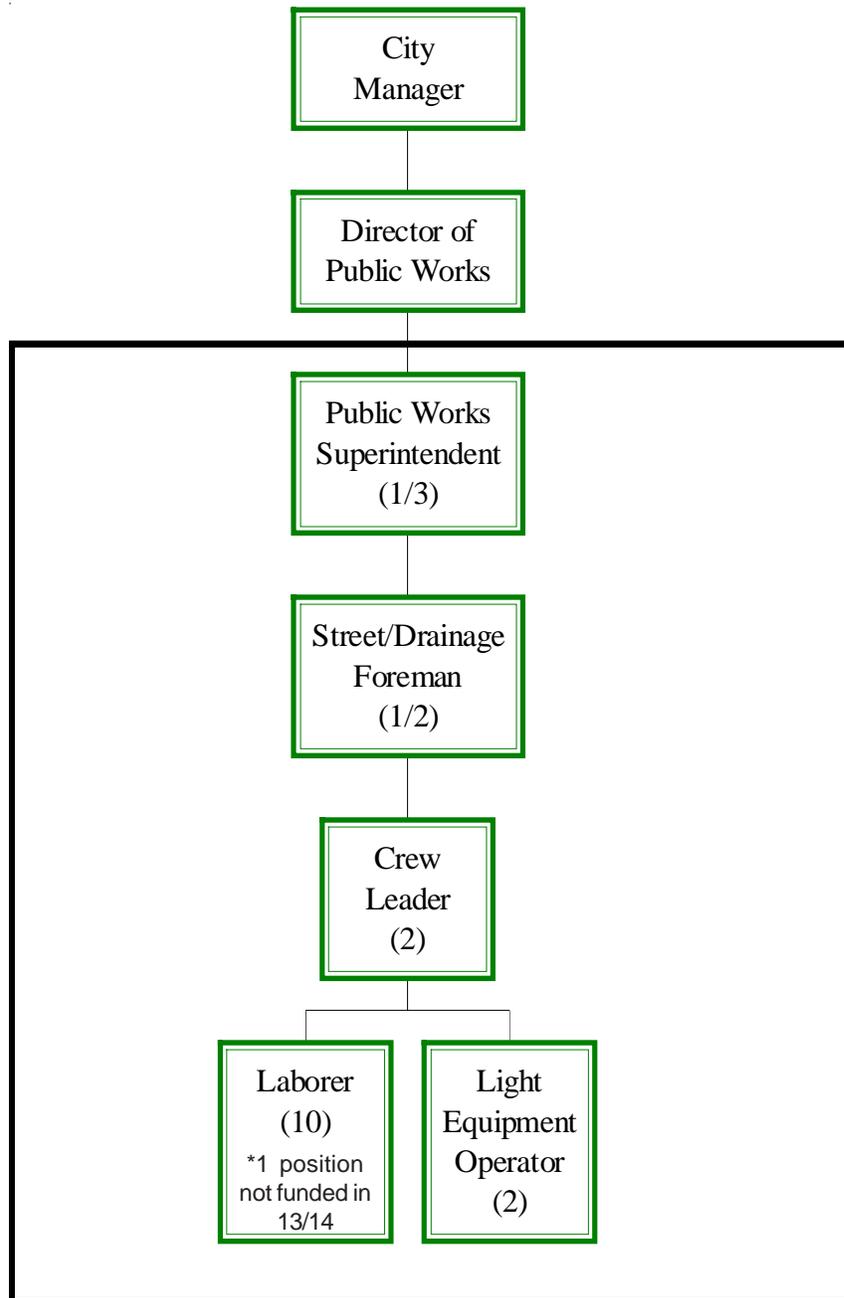
## STREETS - 2800

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$58,528	\$107,700	\$82,656	\$111,400
Clerical	\$27,523	\$28,700	\$27,274	\$29,800
Technical	31,010	30,900	31,928	32,000
Management/Supervision	50,949	49,500	51,000	50,700
	<b>168,010</b>	<b>216,800</b>	<b>192,858</b>	<b>223,900</b>
<b>Overtime</b>	<b>10,198</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Group Insurance</b>				
Health	19,023	28,200	28,000	31,800
Life	346	900	409	1,000
Dental	1,643	2,500	2,106	2,700
Long Term Disability	667	1,000	785	1,100
	<b>21,679</b>	<b>32,600</b>	<b>31,300</b>	<b>36,600</b>
<b>Employee Benefits</b>				
Social Security	12,575	17,500	14,018	18,000
Retirement	24,579	32,100	27,965	33,000
Workers Compensation	3,550	3,500	3,371	4,700
	<b>40,704</b>	<b>53,100</b>	<b>45,354</b>	<b>55,700</b>
<b>Professional Service Fees</b>				
Drug Testing	202	200	0	0
Vinyl Street Painting	24,510	25,000	25,750	25,000
Street Joint Program	32,267	50,000	50,000	50,000
Pavement Improvement Program	80,000	80,000	80,000	80,000
	<b>136,979</b>	<b>155,200</b>	<b>155,750</b>	<b>155,000</b>
<b>Maintenance &amp; Repair</b>				
Street System	22,367	40,000	45,000	45,000
Traffic Signals	11,204	13,000	12,000	15,000
Vehicles	18,157	18,000	12,000	16,000
Maintenance Contracts	111	1,410	1,031	1,023
	<b>51,839</b>	<b>72,410</b>	<b>70,031</b>	<b>77,023</b>
<b>Insurance</b>				
Property	794	795	1,000	1,000
Liability	3,428	3,990	3,400	3,400
	<b>\$4,222</b>	<b>\$4,785</b>	<b>\$4,400</b>	<b>\$4,400</b>

## STREETS - 2800

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Communications</b>	<b>1318</b>	<b>1800</b>	<b>1320</b>	<b>1320</b>
<b>Training</b>	<b>1,400</b>	<b>2,000</b>	<b>2,000</b>	<b>3,020</b>
<b>Travel</b>	<b>25</b>	<b>400</b>	<b>200</b>	<b>400</b>
<b>General Supplies</b>				
Office	1,216	1,000	1,000	1,000
Wearing Apparel	900	1,200	1,250	1,250
Gasoline & Diesel	20,284	20,900	23,200	22,400
Fuel - CNG	784	815	1,000	1,600
Operating	7,780	10,000	10,000	10,000
Street Signs	49,590	45,000	45,000	20,000
	<b>80,554</b>	<b>78,915</b>	<b>81,450</b>	<b>56,250</b>
<b>Electricity</b>	<b>255,471</b>	<b>260,000</b>	<b>263,000</b>	<b>263,000</b>
<b>Capital Outlay</b>	<b>11,809</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	113,990	100,300	100,300	118,832
Unemployment Insurance	0	0	0	0
	<b>113,990</b>	<b>100,300</b>	<b>100,300</b>	<b>118,832</b>
<b>Total Streets</b>	<b>\$898,198</b>	<b>\$990,310</b>	<b>\$967,963</b>	<b>\$1,007,445</b>

# Drainage



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Drainage Department is responsible for the repair and maintenance of all drainage ways and related facilities in the City. Routine daily activities include mowing, cleaning, and dredging of unimproved channels and bar ditches, and the removal of debris from culverts, inlets, and drain gates. Special projects performed include reshaping of unimproved channels, the construction of inlets, installation of underground drainage, and the open drainage way weed control program. This department also supplies manpower for numerous special projects in other areas/departments such as right of way clearing, building maintenance, electrical work, and other tasks as the need arises. The Drainage department also assists the Sanitation department during peak periods, particularly with large/heavy trash pick up.

# Public Works

## Drainage - 2900

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### FY12-13 ACCOMPLISHMENTS

**Vision Element:** Maintain Infrastructure  
**Objective:** Maintain facilities and equipment  
**Accomplished:** Awarded bid of Anchusa ditch renewal as approved in 2010 bond package.  
**Accomplished:** Awarded bid of upper slave ditch renewal as approved in 2010 bond package

**Department Project:**

**Goal:**

- 1) Achieved the departmental goal of working 1,015 days without a lost time accident, injury, or other significant loss.
- 2) Completed 3,000 hours of drainage maintenance projects.

---

### FY13-14 GOALS & OBJECTIVES

**Vision Element:** Maintain Infrastructure  
**Objective:** Continue to upgrade and maintain infrastructure, facilities and equipment  
**Goal:** Develop annual infrastructure report for city maintained open drainage, including condition assessment and prioritization of maintenance projects and present to City Manager by February 28, 2014.

**Goal:** Implement year 1 of storm sewer and mapping assessment program - public works.  
**Goal:** Administer construction renewal of Anchusa ditch and slave ditch as approved in bond package.

**Departmental Projects:**

**Goal:**

- 1) Achieve the departments goal of 1,195 days without lost time accident, injury or other significant loss.
- 2) Complete 2,500 hours of drainage projects.

# Public Works

## Drainage - 2900

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### DEPARTMENT STANDARDS

- 1 Assist Brazoria County Mosquito Control District during major outbreaks.
- 2 Mow open ditches 5 times per year.
- 3 Update condition assessment for 20% of open ditches for siltation, ponding and sloughing.

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### PROGRAM MEASURES

	2011-12	2012-13	2012-13	2013-14
	Actual	Budget	Estimated	Proposed
1 Open drainways maintained mowing (hours)	10,560	9,500	10,000	10,000
2 Mowing frequency of major ditches (times/year)	4.5	5	5	5
3 Channels reshaped by city crews (ln. ft.)	5,670	2,500	3,000	3,000
4 Drainage improvements (contract \$)	\$ 72,041	\$ 70,000	\$ 70,000	\$ 70,000
5 Herbicide weed control (hours)	206	250	350	350
6 Culvert flow lines cleaned (feet)	664	600	400	600
7 Culverts and inlets cleaned of debris (each)	1,233	1,200	700	1,000
8 Number of special projects completed	225	200	230	230
9 Mosquito control (manhours)	711	600	600	600
10 Drainage maintenance projects (manhours)	3,723	2,500	3,000	3,000
11 Percent of open ditches assessed	86%	20%	20%	20%
12 Percent of inlet & junction boxes inventoried	0%	20%	20%	20%

# DRAINAGE - 2900

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$762,835	\$910,157	\$854,000	\$925,945
<b>Total Resources</b>	<b>\$762,835</b>	<b>\$910,157</b>	<b>\$854,000</b>	<b>\$925,945</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$392,215	\$466,600	\$430,634	\$479,900
Employee Benefits	139,049	171,647	151,116	183,400
Operating Expenses	186,581	208,675	204,215	205,515
Capital Outlay	0	0	4,800	0
Operating Transfers	44,990	63,235	63,235	57,130
<b>Total Expenditures</b>	<b>\$762,835</b>	<b>\$910,157</b>	<b>\$854,000</b>	<b>\$925,945</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	14.00	14.00	14.00	14.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.89	0.89	0.89	0.89
<b>Total Personnel</b>	<b>15.72</b>	<b>15.72</b>	<b>15.72</b>	<b>15.72</b>

## *Major Budget Changes*

Salaries & benefits increased by \$25,053.

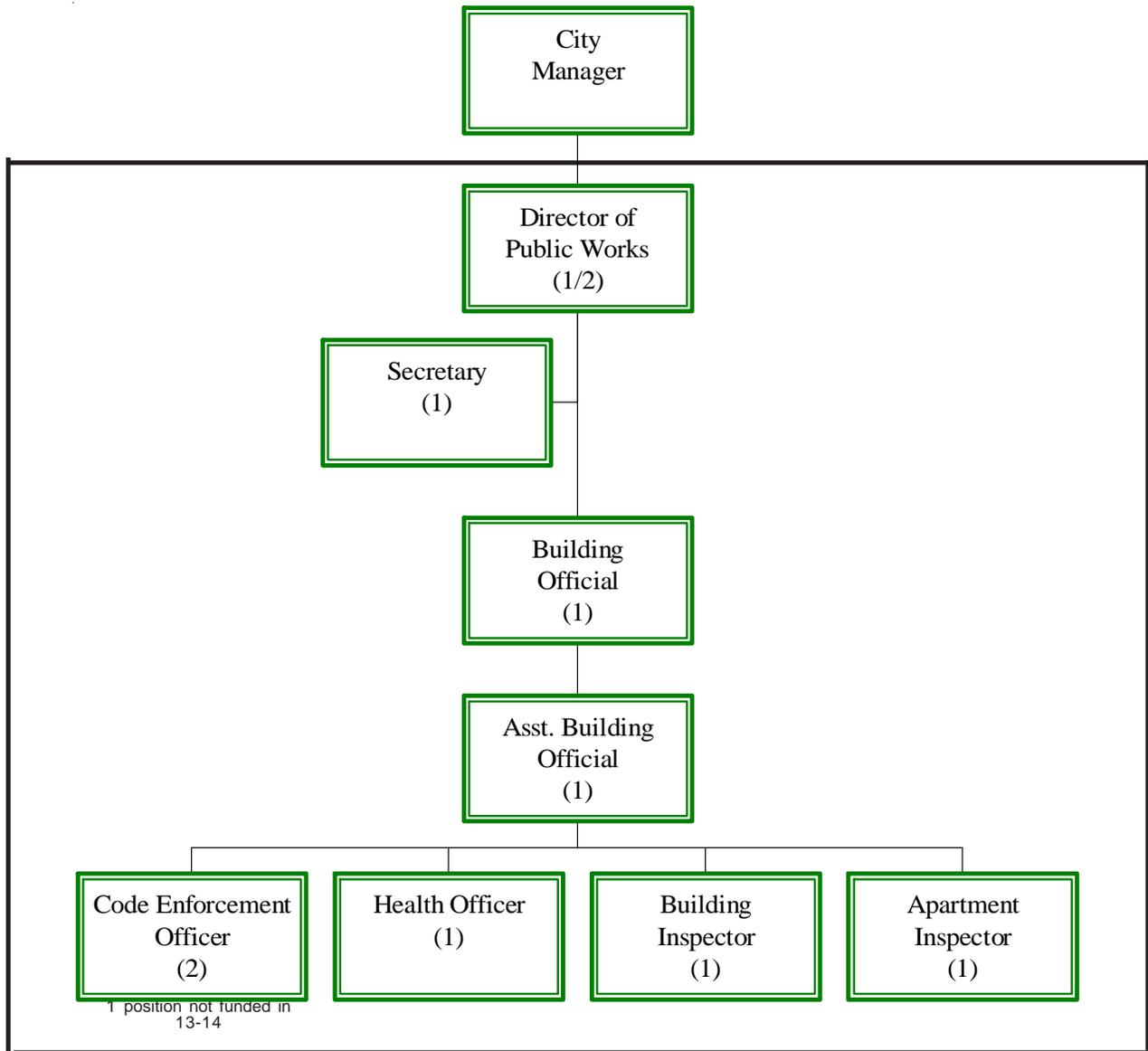
## DRAINAGE - 2900

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$307,957	\$378,600	\$346,454	\$390,700
Management/Supervision	50,949	49,500	50,680	50,700
Temp/Seasonal	2,145	13,500	13,500	13,500
	<b>361,051</b>	<b>441,600</b>	<b>410,634</b>	<b>454,900</b>
<b>Overtime</b>	<b>23,404</b>	<b>25,000</b>	<b>20,000</b>	<b>25,000</b>
<b>Contract Labor</b>	<b>7,760</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group Insurance</b>				
Health	45,414	57,100	51,034	64,400
Life	821	1,800	891	1,800
Dental	3,921	5,000	4,559	5,500
Long Term Disability	1,428	3,500	1,589	3,500
	<b>51,584</b>	<b>67,400</b>	<b>58,073</b>	<b>75,200</b>
<b>Employee Benefits</b>				
Social Security	28,750	35,700	30,712	36,700
Retirement	52,633	63,600	57,051	65,200
Workers Compensation	6,082	4,947	5,280	6,300
	<b>87,465</b>	<b>104,247</b>	<b>93,043</b>	<b>108,200</b>
<b>Professional Service Fees</b>				
Physician Examination	814	1,800	0	0
Drainage Maintenance Program	72,041	70,000	70,000	70,000
Contract Mowing	11,765	27,000	27,000	27,000
Stormwater Program	7,591	8,000	8,000	8,000
	<b>92,211</b>	<b>106,800</b>	<b>105,000</b>	<b>105,000</b>
<b>Maintenance &amp; Repair</b>				
Drainage System	1,227	10,000	10,000	10,000
Vehicles	21,779	25,000	20,000	20,000
Maintenance Contracts	0	0	715	715
	<b>23,006</b>	<b>35,000</b>	<b>30,715</b>	<b>30,715</b>
<b>Rental - Equipment</b>	<b>3,253</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Insurance</b>				
Property	1,972	1,975	2,000	2,000
Liability	2,538	3,000	2,800	2,800
	<b>\$4,510</b>	<b>\$4,975</b>	<b>\$4,800</b>	<b>\$4,800</b>

## DRAINAGE - 2900

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Training</b>	<b>2,643</b>	<b>1,800</b>	<b>1,800</b>	<b>4,100</b>
<b>General Supplies</b>				
Office	113	400	450	500
Wearing Apparel	3,894	6,000	6,000	6,000
Gasoline & Diesel	18,664	18,000	19,700	18,700
Fuel - CNG	430	700	750	700
Operating	9,228	10,000	10,000	10,000
Chemicals	28,629	25,000	25,000	25,000
	<b>60,958</b>	<b>60,100</b>	<b>61,900</b>	<b>60,900</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	44,990	63,235	63,235	57,130
Unemployment Insurance	0	0	0	0
	<b>44,990</b>	<b>63,235</b>	<b>63,235</b>	<b>57,130</b>
<b>Total Drainage</b>	<b>\$762,835</b>	<b>\$910,157</b>	<b>\$854,000</b>	<b>\$925,945</b>

# Code Enforcement/ Building Inspection



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

This Department insures that all land uses conform to the comprehensive land use plan and zoning ordinances, and that all construction in Lake Jackson meets all codes adopted by the City. The Department provides a variety of direct services which include plan review, permit issuance, inspections, enforcement of related codes and ordinances and consultation with architects, engineers, contractors, homeowners, and citizens planning any construction within the City. Also, this Department insures that all housing meets minimum housing code standards and helps provide for upgrading or removal of substandard buildings. Code Enforcement is responsible for policing uncontrolled growth of weeds, accumulation of rubbish, and unsightliness caused by junked/abandoned vehicles in public view, signs and various nuisances. The Health Officer inspects food and daycare establishments, pool, and other health related issues. All Multi Family Complexes are inspected to ensure minimum housing standards, and to provide excellent quality of life for all Lake Jackson citizens.

# Public Works

## Inspections/Code Enforcement - 3300

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### FY12-13 ACCOMPLISHMENTS

**Vision Element:** Enable growth & revitalization  
**Objective:** Reduce number of residential structures that do not meet minimum housing standards  
**Accomplished:** Secured three buildings and demolished three residential structures and two commercial structures.

**Vision Element:** Maintain a Well Managed City  
**Objective:** Hire and Retain Qualified Employees  
**Accomplished:** Continued to cross train employees to provide back up for health, code enforcement, plans review, apartment inspector, and building inspections.

**Vision Element:** Enhance Quality of Life  
**Objective:** Improve Safety of our Citizens  
**Accomplished:** Reviewed the latest codes and wish to maintain the same codes as the State has adopted.

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### FY13-14 GOALS & OBJECTIVES

**Vision Element:** Enable growth & revitalization  
**Objective:** Reduce number of residential structures that do not meet minimum housing standards  
**Goal:** Secure and inspect substandard structures as needed and if in imminent danger, take to the DSDB for abatement of nuisance.

**Vision Element:** Maintain a Well Managed City  
**Objective:** Hire and Retain Qualified Employees  
**Goal:** Cross train employees to provide backup for health, code enforcement, plans review, apartment inspector and building inspections.  
**Goal:** Provide for succession of the Building Official and facilitate a faster permit process and increase number of inspections by hiring and training an Assistant Building Inspector.

**Vision Element:** Enhance Quality of Life  
**Objective:** Continue to Enhance the Safety of our Citizens  
**Goal:** Review and adopt changes as needed in health ordinances, building codes and other ordinances that may need adjustments as state rules and regulations change.

# Public Works

## Inspections/Code Enforcement - 3300

### DEPARTMENT STANDARDS

- 1 Process 90% of residential applications/plans in 4 work days.
- 2 Process 80% of commercial application/plans in 15 work days.
- 3 Provide Weekend Inspections on an Emergency Basis 100% of the time.
- 4 Provide Call-In Inspections within 24 hours 100% of the time.
- 5 Obtain a 90% compliance rate on junk/abandon vehicle violations within 45 days.
- 6 Obtain a 90% compliance rate on weed ordinance violations within 30 days.
- 7 Obtain a 95% compliance rate on accumulation ordinance violations within 30 days.
- 8 Inspect all Low Risk Food Service Establishments at least twice per year. Currently 37
- 9 Inspect all Medium & High Risk Food Service Establishments at least four times per Year Currently 44& 33
- 10 Inspect all Daycare Establishments at least twice per year. Currently 35
- 11 Inspect all Public Pools at Least once per year. Currently 35
- 12 Inspect all (25 complexes, 245 buildings, 2878 units) Multifamily Buildings twice/year.
- 13 Full interior Inspection of all Multifamily Residential Units prior to Occupancy (unless previously inspected within 12 hours).

### PROGRAM MEASURES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
1 Permits Issued	2,444	2,300	2,400	2,500
2 Building Inspections	3,817	3,800	3,800	3,800
3 Applications processed.	874	800	800	900
4 Residential application/plans processed in 4 work days	95%	90%	90%	95%
5 Commercial applications/plans processed in 15 work days.	93%	80%	80%	85%
6 Call-in inspections made within 24 hours.	100%	100%	100%	100%
7 Compliance rate junk/abandoned vehicle within 45 days.	71%	95%	95%	95%
8 Junk/abandoned vehicle cases.	134	130	130	130
9 Compliance rate on weed ordinance within 30 days.	100%	95%	95%	95%
10 Weed ordinance cases	802	400	400	400
11 Compliance rate on accumulation cases within 30 days	66%	95%	95%	95%
12 Number of accumulations cases	100	80	80	80
13 Low risk food service inspected twice per year	93%	100%	98%	100%
14 Medium/High risk food service inspected four times/year	88%	100%	92%	100%
15 Daycare establishments inspected twice per year	100%	100%	100%	100%
16 Public pools inspected at least once per year	100%	100%	100%	100%
17 Number of dangerous structures inspected	0	as needed	5	as needed
18 Multifamily Buildings inspected twice per year (%)	201%	100%	100%	100%
19 Multifamily Residential Units inspected per year (%)	1,197	574	575	575

# INSPECTIONS/CODE ENFORCEMENT - 3300

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Building Permits	106,804	100,000	101,000	110,000
Electrical Permits	21,422	16,000	22,000	22,000
Health Licenses	34,891	35,000	32,000	42,000
Sign Permits	4,043	2,000	3,800	3,800
Apartment Fee	68,682	62,000	67,000	67,000
General Resources	310,684	345,830	340,004	337,635
<b>Total Resources</b>	<b>\$546,526</b>	<b>\$560,830</b>	<b>\$565,804</b>	<b>\$582,435</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$371,406	\$367,400	\$374,528	\$378,300
Employee Benefits	111,258	113,900	114,136	123,500
Operating Expenses	50,292	60,265	57,875	61,370
Capital Outlay	0	0	0	0
Operating Transfers	13,570	19,265	19,265	19,265
<b>Total Expenditures</b>	<b>\$546,526</b>	<b>\$560,830</b>	<b>\$565,804</b>	<b>\$582,435</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	5.00	5.00	5.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.50</b>

## *Major Budget Changes*

Half of the Public Works Directors salary has been moved from this department, to Utility; a new Assistant Building Inspector (using the previously authorized but unfunded Code Enforcement position) has been budgeted in this department.

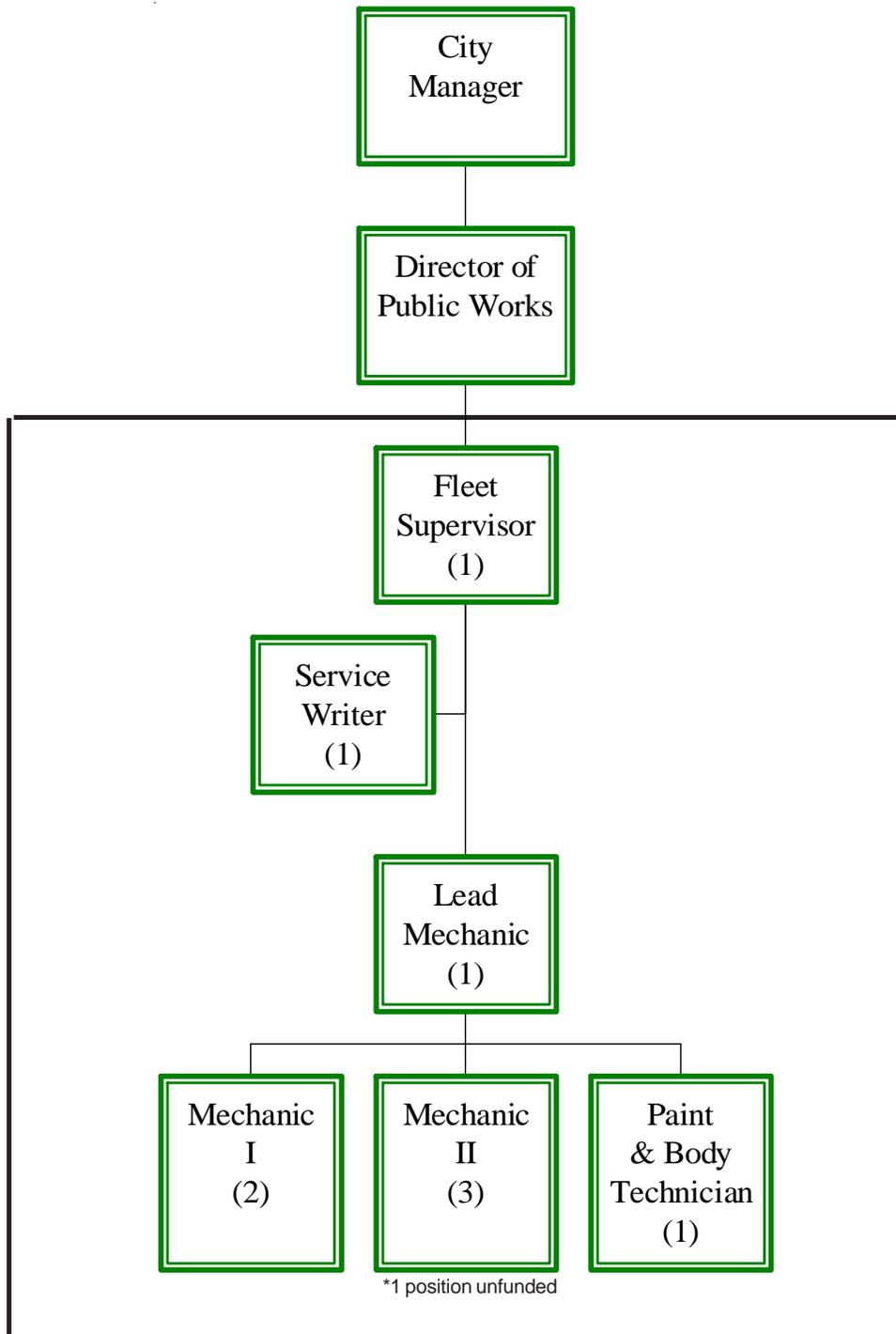
## CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Office/Clerical	\$29,799	\$29,700	\$31,465	\$30,700
Technical	168,070	166,800	168,625	173,600
Management/Supervision	171,521	168,900	172,438	172,000
	<b>369,390</b>	<b>365,400</b>	<b>372,528</b>	<b>376,300</b>
<b>Overtime</b>	<b>2,016</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Group Insurance</b>				
Health	27,633	28,900	28,701	34,900
Life	492	800	499	1,000
Dental	2,386	2,500	2,563	3,000
Long Term Disability	1,438	1,800	1,485	1,800
	<b>31,949</b>	<b>34,000</b>	<b>33,248</b>	<b>40,700</b>
<b>Employee Benefits</b>				
Social Security	27,002	27,300	27,226	28,900
Retirement	51,250	51,600	52,764	52,900
Workers Compensation	1,057	1,000	898	1,000
	<b>79,309</b>	<b>79,900</b>	<b>80,888</b>	<b>82,800</b>
<b>Professional Service Fees</b>				
Printing	1,053	1,000	1,000	1,000
Inspections	0	5,000	5,000	5,000
	<b>1,053</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Cleaning Services</b>				
Lot Mowing	14,347	9,000	9,000	9,000
Health Related	0	1,000	1,000	1,000
	<b>14,347</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Maintenance &amp; Repair</b>				
Vehicles	3,632	5,000	5,000	5,000
Maintenance Contract	111	2,520	650	1,250
	<b>3,743</b>	<b>7,520</b>	<b>5,650</b>	<b>6,250</b>
<b>Insurance</b>				
Property	1,352	1,355	1,000	1,000
Liability	4,454	2,315	2,150	2,150
	<b>\$5,806</b>	<b>\$3,670</b>	<b>\$3,150</b>	<b>\$3,150</b>

## CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Communications</b>	\$3,325	\$3,000	\$3,000	\$3,000
<b>Training</b>	2,822	3,475	3,475	3,975
<b>Travel</b>	2,780	3,375	3,375	4,175
<b>Dues &amp; Memberships</b>	1,506	1,825	1,825	2,350
<b>Recording Fees</b>	1,091	1,200	1,200	1,200
<b>Condemnation &amp; Demolition</b>	-53	1,000	1,000	1,000
<b>General Supplies</b>				
Office	7,838	7,500	7,500	8,570
Wearing Apparel	623	1,000	1,000	1,000
Gasoline & Diesel	1,341	1,600	1,600	1,500
Fuel - CNG	2,017	2,300	2,300	2,400
Operating	1,707	5,500	5,500	5,500
Photography	274	300	300	300
	<b>13,800</b>	<b>18,200</b>	<b>18,200</b>	<b>19,270</b>
<b>Books &amp; Periodicals</b>	72	1,000	1,000	1,000
<b>Capital Outlay</b>	0	0	0	0
<b>Operating Transfers</b>				
Equipment Replacement	13,570	19,265	19,265	19,265
Unemployment Insurance	0	0	0	0
	<b>13,570</b>	<b>19,265</b>	<b>19,265</b>	<b>19,265</b>
<b>Total Enforcement/Inspection</b>	<b>\$546,526</b>	<b>\$560,830</b>	<b>\$565,804</b>	<b>\$582,435</b>

# Garage



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Garage Department provides service on all City vehicles and equipment on a routine basis. Services include lubrication, state inspections, engine overhaul and repair, drive train repairs, paint and body work and preventive maintenance. This department is also responsible for all maintenance cost of service center.

## **Public Works Garage - 4100**

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### **FY12-13 ACCOMPLISHMENTS**

#### **Department Projects:**

##### **Accomplished:**

1. Complete fifteen new unit make-readies
2. Obtain four ASE, one TCEQ Operator A and B and once CAFS certification
3. Hosted two training seminars.
4. Improved diagnostic equipment with the acquisition of Intelli Check II.
5. Worked with no lost time accidents or injuries (1,164 days)

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### **FY13-14 GOALS & OBJECTIVES**

#### **Department Projects:**

##### **Goals:**

1. Complete two major paint and body refurbishment projects.
2. Obtain three ASE certifications and two State Inspector certifications
3. Obtain one CNG Inspector Certification
4. Host two training seminars.
5. Work with no lost time accidents or injuries.

## Public Works Garage - 4100

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### DEPARTMENT STANDARDS

1. Preventative maintenance service for light gasoline and diesel vehicles every 3,000 miles
2. Preventative maintenance service for light duty CNG vehicles every 5,000 miles
3. Preventative maintenance service for residential refuse trucks every 1,800 miles
4. Preventative maintenance service for medium and heavy duty vehicles every 2,400 miles
5. Preventative maintenance service for construction tractors every 200 hours
6. Preventative maintenance for mowing tractors every 100 miles
7. CNG Tank inspections every three years
8. Preventive maintenance service for emergency vehicles every six months.

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### PROGRAM MEASURES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
1 Repairs returned (%)	1%	0%	1%	0%
2 Preventative maintenance services	349	350	350	350
3 Safety inspections	104	100	100	100
4 Tires	487	450	450	450
5 Brake jobs	51	85	85	85
6 Tractor repairs	110	125	125	125
7 Light trucks/cars repaired	229	300	300	300
8 Heavy trucks repaired	345	350	350	350
9 Paint and body maintenance	90	150	150	150
10 Full Staffing Level (%)	79%	89%	89%	89%
11 Small engine repairs	208	200	200	200

## GARAGE - 4100

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$624,991	\$648,095	\$633,358	\$643,560
<b>Total Resources</b>	<b>\$624,991</b>	<b>\$648,095</b>	<b>\$633,358</b>	<b>\$643,560</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$255,541	\$304,400	\$283,913	\$302,800
Employee Benefits	88,981	108,200	107,000	111,500
Operating Expenses	238,450	198,325	199,275	204,825
Capital Outlay	7,048	5,000	11,000	0
Operating Transfers	34,971	32,170	32,170	24,435
<b>Total Expenditures</b>	<b>\$624,991</b>	<b>\$648,095</b>	<b>\$633,358</b>	<b>\$643,560</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	7.00	7.00	7.00	7.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

### *Major Budget Changes*

No major budget changes.

## GARAGE - 4100

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Office/Clerical	15,313	29,200	29,963	30,300
Technical	190,339	224,000	198,826	215,500
Management/Supervision	43,306	43,200	47,124	49,000
	<b>248,958</b>	<b>296,400</b>	<b>275,913</b>	<b>294,800</b>
<b>Overtime</b>	<b>5,189</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Contract Labor</b>	<b>1,394</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group Insurance</b>				
Health	27,406	33,000	33,000	37,200
Life	469	1,000	1,000	1,000
Dental	2,367	2,900	2,900	3,200
Long Term Disability	1,019	1,400	1,300	1,400
	<b>31,261</b>	<b>38,300</b>	<b>38,200</b>	<b>42,800</b>
<b>Employee Benefits</b>				
Social Security	19,323	23,300	22,800	23,200
Retirement	35,105	42,800	42,800	42,300
Workers Compensation	3,292	3,800	3,200	3,200
	<b>57,720</b>	<b>69,900</b>	<b>68,800</b>	<b>68,700</b>
<b>Professional Services</b>				
Physician Examination	954	0	0	0
Tire Disposal	2,291	3,000	3,000	3,000
Fuel Tank Test	709	1,000	1,000	1,000
	<b>3,954</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Water &amp; Sewer</b>	<b>2,743</b>	<b>1,300</b>	<b>0</b>	<b>2,750</b>
<b>Maintenance &amp; Repair</b>				
Buildings - Service	59,224	30,000	30,000	30,000
Grounds	17,999	20,000	20,000	20,000
Heating & Air Conditioning	495	1,800	1,800	1,800
Vehicles	33,929	13,500	16,000	20,000
Equipment	11,324	12,000	12,000	12,000
Maintenance Contract	1,611	3,435	3,600	3,325
	<b>124,582</b>	<b>80,735</b>	<b>83,400</b>	<b>87,125</b>

## GARAGE - 4100

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Insurance</b>				
Property	\$41,738	\$41,740	\$39,500	\$39,500
Liabilty	3,799	2,275	2,800	2,800
	<b>45,537</b>	<b>44,015</b>	<b>42,300</b>	<b>42,300</b>
<b>Communication</b>	<b>9,797</b>	<b>9,450</b>	<b>9,450</b>	<b>11,200</b>
<b>Training</b>	<b>1,958</b>	<b>1,950</b>	<b>1,950</b>	<b>2,475</b>
<b>Travel</b>	<b>1,158</b>	<b>1,200</b>	<b>1,500</b>	<b>1,500</b>
<b>Dues &amp; Memberships</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>
<b>General Supplies</b>				
Office	1,027	1,000	1,000	1,000
Wearing Apparel	3,234	3,500	3,500	4,000
Gasoline & Diesel	2,677	3,100	3,100	2,900
Fuel - CNG	147	300	300	300
Operating	7,259	7,500	7,500	7,500
Service Center	0	3,500	3,500	0
Tools	8,907	10,000	10,000	10,000
Cleaning	503	300	300	300
	<b>23,754</b>	<b>29,200</b>	<b>29,200</b>	<b>26,000</b>
<b>Natural Gas</b>	<b>2,458</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Electricity</b>	<b>21,294</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Books &amp; Periodicals</b>	<b>740</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Capital Outlay</b>	<b>7,048</b>	<b>5,000</b>	<b>11,000</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	34,971	32,170	32,170	24,435
Unemployment Insurance	0	0	0	0
	<b>34,971</b>	<b>32,170</b>	<b>32,170</b>	<b>24,435</b>
<b>Total Garage</b>	<b>\$624,991</b>	<b>\$648,095</b>	<b>\$633,358</b>	<b>\$643,560</b>

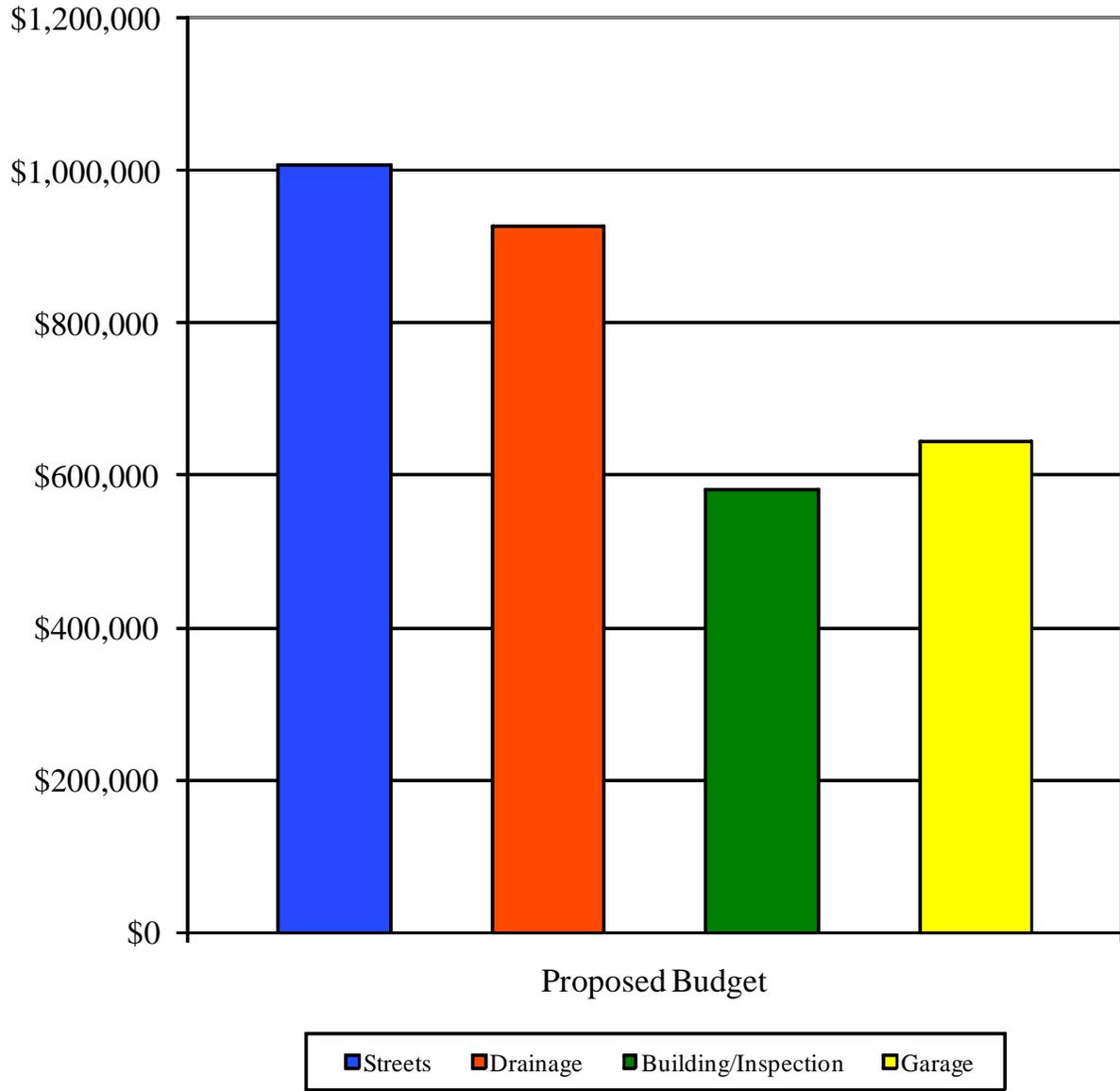
# FLEET VEHICLES

The City maintains a fleet of approximately 150 vehicles and equipment. The Garage Department is responsible for the maintenance of this fleet. The equipment replacement fund provides funding for the replacement of vehicles. This allows the City to maintain a high quality, functional fleet. Off-street vehicles are noted in italics.

<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Parks</u>	<u>Utility</u>
<b>Administration</b>	<b>Fire</b>	<b>Streets</b>	1 1991 <i>Rayco Stump Cutter</i>	<b>Waste Water</b>
1 2000 Ford Windstar Van	1 1942 Chevy Pumper	1 1972 <i>Road Grader</i>	3 1994 <i>John Deere Tractor/Mower</i>	1 1995 Ford Dump Truck
1 2005 Chrysler PT Cruiser	1 1985 Sesqui. Fire Truck	1 1996 <i>Asphalt Roller</i>	2 1995 <i>John Deere Tractor/Mower</i>	1 2002 1 Ton Ford Truck
1 2012 Chevy Traverse	1 1992 Mobile Command Vehicle	1 1998 Ford Flatbed	1 2001 Ford 650	3 2003 Ford F150 Alt Fuel
<b>Engineering</b>	1 1993 Ford Pumper Truck	1 2002 Ford Flatbed F450	1 2003 <i>Exmark Mower</i>	1 2004 Ford F350
2 2002 Ford F150 Alt Fuel	1 1995 Freightliner Tanker Truck	1 2002 Ford Bucket Truck F450	1 2003 Ford F-150 Alt Fuel	1 2004 <i>John Deere Backhoe 310SG</i>
1 2012 Ford F150	1 2000 Rescue Vehicle	1 2006 Ford F 250 Crew Cab	1 2005 Ford F650	1 2005 <i>Gator</i>
<b>Civic Center</b>	1 2001 3/4 Ton Chev Suburban	1 2006 <i>JCB Backhoe</i>	1 2005 <i>Sandpro Infield Groomer</i>	1 2006 Dodge Quad Cab
1 1998 Ford F150	1 2001 Pumper Fire Truck	1 2008 F750 Dump Trucks	1 2006 <i>Exmark Mower</i>	1 2007 <i>John Deere Mower</i>
<b>Public Safety</b>	1 2004 American La France	1 2009 Street Sweeper	2 2006 <i>John Deere Gator</i>	1 2008 Chevy Silverado
<b>Police/Humane</b>	1 2005 Chevrolet Suburban	1 2012 F650 Flatbed CNG	1 2006 <i>John Deere Backhoe</i>	2 2009 Chevy Silverado 1500
1 1997 Corvette	1 2005 Ferrari Ladder Truck	1 2012 Ford F250	1 2008 Chevy Silverado	1 2009 Honda Civic CNG
1 2003 Cadillac	1 2007 Ford F 350	<b>Drainage</b>	3 2009 <i>Exmark Mower</i>	1 2009 Chevy Silverado 3500
1 2005 Nissan Altima	1 2011 Chevy Suburban	1 1976 <i>Case Diesel Tractor</i>	1 2010 Ford F150	1 2009 Vactor Truck
1 2006 Chevrolet HD2500	1 2011 Ford Brush 1	2 1992 <i>Tractor with Slopemower</i>	1 2011 Ford F150	1 2012 Ford F150
1 2006 Ford F150	1 2012 Rescue Vehicle	1 1994 <i>John Deere Bulldozer</i>	3 2012 <i>Exmark Mower</i>	1 2012 Ford F350 SRW
1 2007 Dodge Durango	<b>EMS</b>	1 1996 <i>Tractor with Slopemower</i>	1 2013 Ford F250 CNG	1 2012 Ford F350 DRW
1 2007 Chevrolet Suburban	1 2008 Chevrolet Ambulance	1 1997 <i>John Deere Tractor</i>	<b>Recreation</b>	1 2012 <i>John Deere Ztrak Mower</i>
1 2007 Chevrolet Silverado 4DR	1 2011 Dodge Ambulance	1 1999 <i>Utility Tractor 5510</i>	1 1997 Ford 150	1 2013 Ford F250 CNG
1 2009 Ford Escape Hybrid	1 2012 Chevrolet Tahoe	1 2000 Chevy Dump Truck	1 2009 Chevy Silverado	<b>Sanitation</b>
1 2009 Ford Taurus	1 2012 Dodge 3500	2 2001 Ford F150 Alt Fuel	1 2009 Ford E350	1 1997 Ford Refuse Container Truck
3 2009 Dodge Charger	<b>Garage</b>	1 2003 <i>Case Loader 60XT</i>	1 2012 Ford F150 Bi-Fuel	1 1999 <i>John Deere Mower GT235</i>
2 2009 Ford Crown Victoria	1 1997 Wrecker	1 2004 <i>Gradall Excavator</i>	<b>Utility</b>	1 2001 Ford F150 CNG
1 2009 Chevy Silverado	1 2001 <i>Fork Lift CNG G25E</i>	1 2004 <i>John Deere Tractor 5420</i>	<b>Water</b>	2 2003 Mack Truck Alt Fuel (Rolloff)
1 2010 Ford Fusion	1 2006 Chevrolet 3500	1 2006 Chevrolet Crew Cab	1 2000 Dump Truck	1 2003 Autocar Residential Alt Fuel
1 2010 Armored Truck	1 2008 Chevy Silverado	1 2008 F750 Dump Trucks	2 2008 Chevy Silverado	2 2004 Mack CNG Garbage Truck
1 2011 Harley Electra Glide	1 2013 <i>John Deere Mower 915B</i>	1 2009 Chevy Silverado 1500	1 2009 Chevy Silverado 2500	1 2004 CNG Auto Car
1 2011 Chevy Tahoe		1 2009 Chevy Silverado 2500	1 2011 Ford F150	2 2005 Crane Carrier Cab/Chassis CNG
5 2011 Chevy Caprice		1 2010 Ford F150	1 2011 <i>Trackhoe EC35C</i>	1 2006 Mack CNG Garbage Truck
2 2012 Chevy Tahoe		1 2011 Ford F150	1 2011 Ford F150	1 2006 <i>JCB Wheel Loader</i>
2 2012 Chevy Caprice		<b>Code Enforcement</b>		2 2007 <i>John Deere Landscape Loader</i>
1 2012 Harley Electra Glide		1 2001 Ford F150 Alt Fuel		4 2007 Crane Carrier Cab/Chassis CNG
2 2013 Chevy Tahoe		1 2003 Honda Alt Fuel		1 2008 Dodge 1500 Crewcab
1 2013 Harley Davidson FLHTP		1 2005 CNG Honda		3 2009 Freightliner Refuse Truck
		2 2008 CNG Honda Civic		1 2009 Autocar Alt Fuel
		1 2011 Ford F150		1 2010 Freightliner Flat Bed
				1 2010 F750 Dump Truck
				1 2013 Ford F250 CNG

Also in the City's inventory are various pieces of equipment such as mower attachments, trailers, landscaping equipment, welding tools and the like.

# Public Works Expenditures



# PARKS & RECREATION

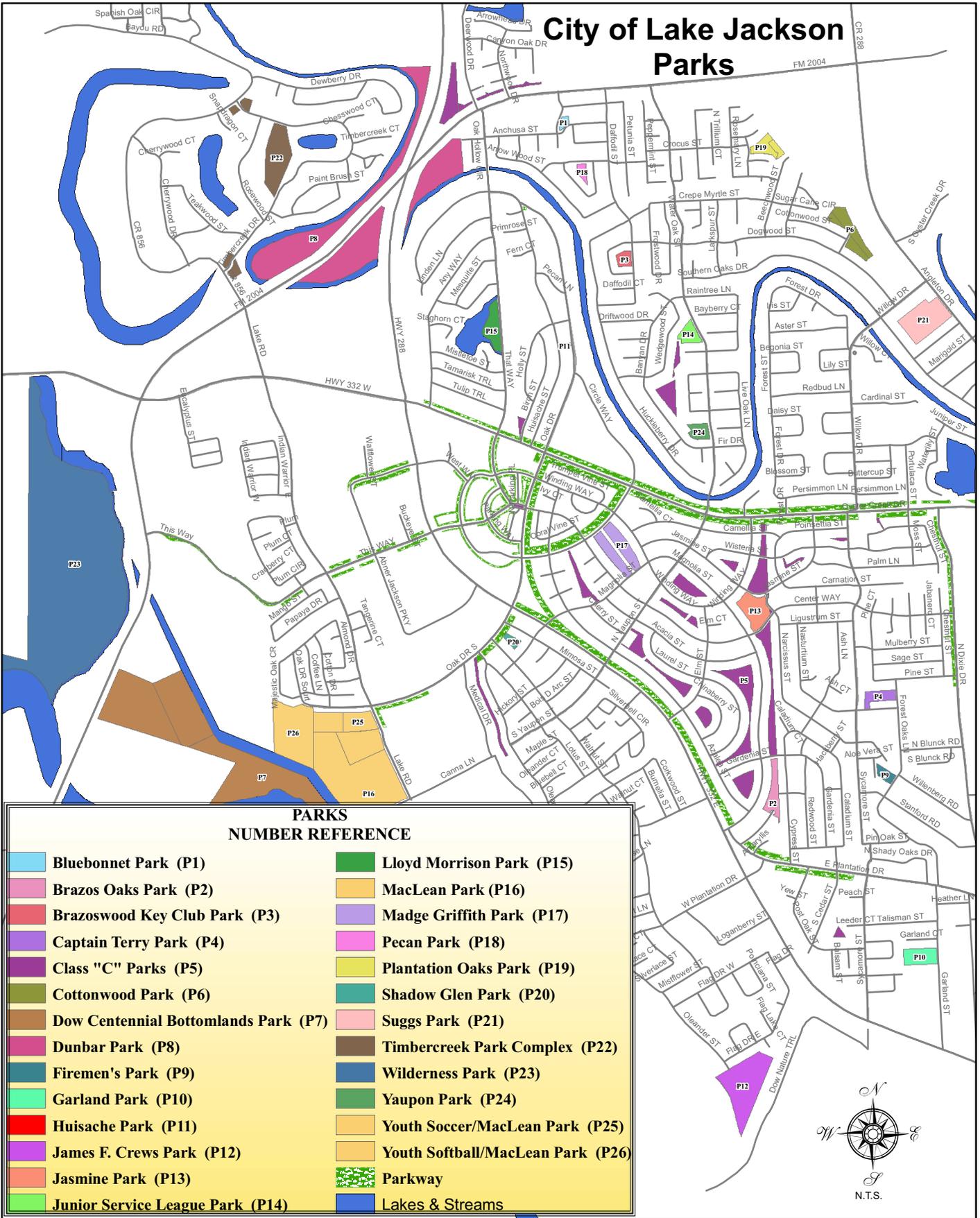


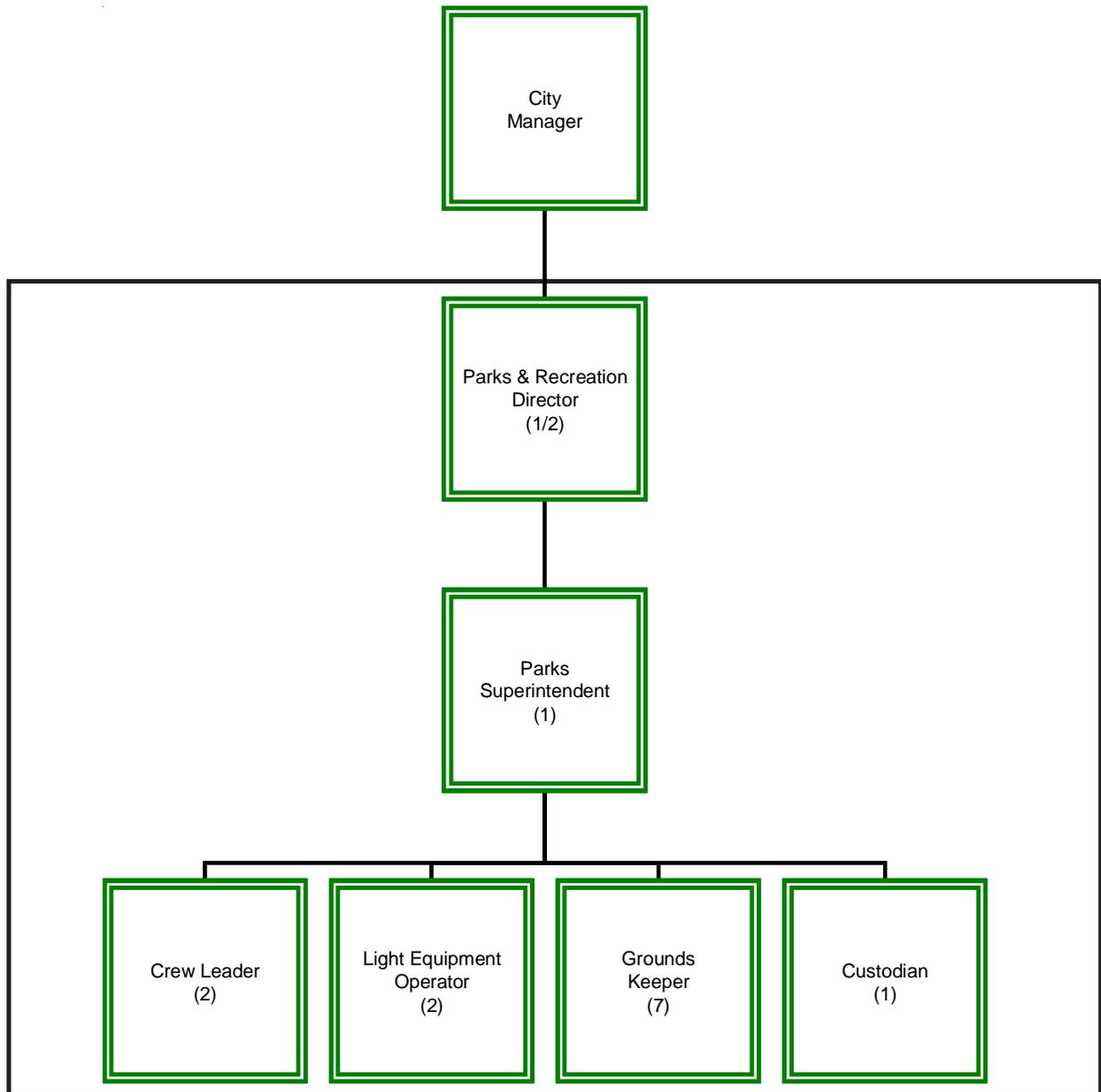
LAKE JACKSON

*City of Enchantment*



# City of Lake Jackson Parks





*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The purpose of the Parks Department is to maintain and develop our City parks, parkways, landscaping projects, and green areas surrounding City buildings and facilities. Areas are maintained according to standards which will insure safe and aesthetically pleasing places of leisure through mowing, horticulture practices, repair, cleaning and litter removal.

# **PARKS & RECREATION**

## **PARKS - 3500**

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### **FY12-13 ACCOMPLISHMENTS**

**Vision Element:** Enhance Quality of Life  
**Objective:** Improve the Safety of our Citizens  
**Accomplishment:** Completed construction of Shy Pond pier  
**Accomplishment:** Completed removal of outdate equipment and upgrade protective surfacing options within five parks

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### **FY13-14 GOALS & OBJECTIVES**

**Vision Element:** Maintain Infrastructure  
**Objective:** Continue to upgrade and maintian infrastructure facilities and equipment  
**Goal:** Complete conversion of all park restroom facilities to LED fixtures by fourth quarter  
**Goal:** Install Skylogix remote lighting controls into Girls Softball Complex by September 1, 2014  
**Goal:** Initiate contract maintenance spraying of shy pond by October 15, 2013

**Vision Element:** Enhance Quality of Life  
**Objective:** Provide quality parks and recreation opportunities  
**Goal:** Install pedestrian and pet drink fountain near downtown section of trail by April 1, 2014

# PARKS & RECREATION

## PARKS - 3500

### DEPARTMENT STANDARDS

- 1 Ensure mowing frequency is performed as per park classification by parks crews and by contractor(s)
- 2 Repair any park property or park amenity damaged by vandalism or graffiti within 24 hours of the reported incident
- 3 Provide assistance for youth athletic leagues through facility repairs, tournament assistance, and facility upgrades.

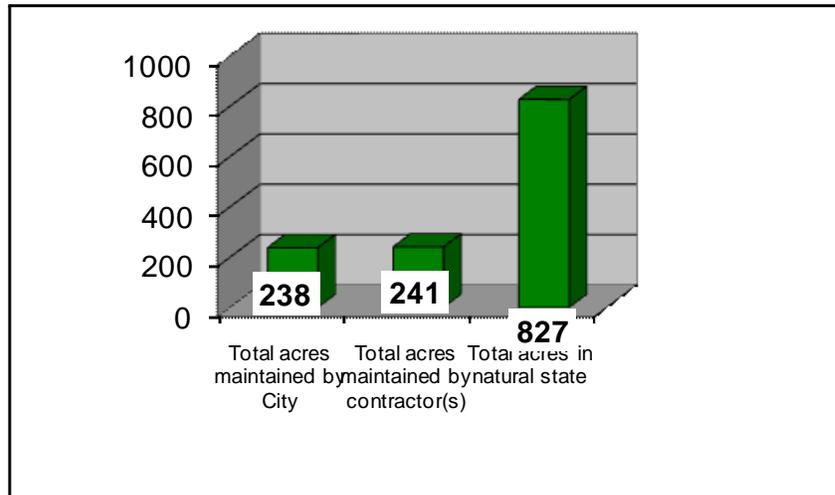
Of the 388 cities in Texas reporting local parkland acreages to TPWD:

- \* **38 % have less than 10 acres of local parks per 1,000 population**
- \* **23% have between 10 acres and 25 acres of local parks per 1,000 population**
- \* **8% have between 25 acres and 100 acres of local parks per 1,000 population**
- \* **6.5% have over 100 acres of local parks per 1,000 population.**

**Lake Jackson has over 48 acres of local parks per 1,000 population, placing the City in the top 8% in regards to total park acres per 1,000 across the state.**

#### Park Maintenance

**1,306 total acres**



### PROGRAM MEASURES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
1 Number of mowing visits per year by city crews				
a. Class "A" Parks	32	30	30	30
b. Class "B" Parks	22	22	22	22
2 Number of mowing visits per year by contractor				
a. Facilities	38	43	42	43
b. Class "A" Parkways	36	36	36	36
c. Class "B" Parkways	31	30	30	30
d. Class "C" Parks	23	24	24	24
3 Number of tree removals performed by city	56	30	60	50
4 Number of tree removals performed by contractor	11	5	6	10
5 Reports of vandalism maintenance	0	5	10	5
6 Hours related to park vandalism repairs	\$0	500	7	50
7 Hours related to park restroom maintenance	0	1,600	1,248	1,600
8 Training Classes Offered				
a. Supervisory Training	12	12	12	12
b. Customer Service Training	12	12	12	12

# PARKS - 3500

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$1,080,143	\$1,178,405	\$1,137,975	\$1,224,557
<b>Total Resources</b>	<b>\$1,080,143</b>	<b>\$1,178,405</b>	<b>\$1,137,975</b>	<b>\$1,224,557</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$477,960	\$500,900	\$503,593	\$529,200
Employee Benefits	159,165	176,600	163,142	191,400
Operating Expenses	396,263	458,565	428,900	468,812
Capital Outlay	0	0	0	0
Operating Transfers	46,755	42,340	42,340	35,145
<b>Total Expenditures</b>	<b>\$1,080,143</b>	<b>\$1,178,405</b>	<b>\$1,137,975</b>	<b>\$1,224,557</b>

<i>Personnel</i>	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.50	1.50	1.50	1.50
Temporary/Seasonal	0.58	0.58	0.58	0.58
<b>Total Personnel</b>	<b>14.08</b>	<b>14.08</b>	<b>14.08</b>	<b>14.08</b>

## *Major Budget Changes*

Salary & benefits increased \$43,100.

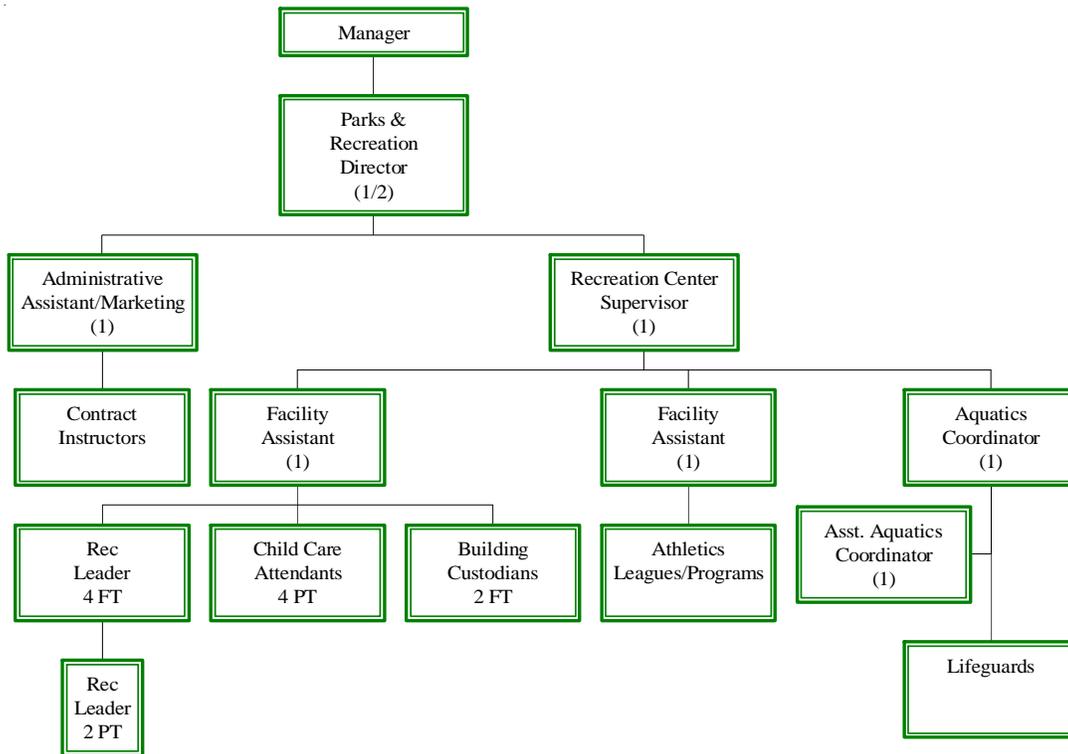
## PARKS - 3500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$310,620	\$343,700	\$327,424	\$355,400
Management/Supervision	102,468	101,500	105,169	105,100
Temp/Seasonal	5,732	8,700	6,000	8,700
	<b>418,820</b>	<b>453,900</b>	<b>438,593</b>	<b>469,200</b>
<b>Contract Labor</b>	<b>510</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overtime</b>	<b>58,630</b>	<b>47,000</b>	<b>65,000</b>	<b>60,000</b>
<b>Group Insurance</b>				
Health	46,412	55,800	50,492	62,900
Life	829	1,700	882	1,700
Dental	4,008	4,900	4,510	5,400
Long Term Disability	1,608	2,200	1,710	2,300
	<b>52,857</b>	<b>64,600</b>	<b>57,594</b>	<b>72,300</b>
<b>Employee Benefits</b>				
Social Security	35,260	38,300	34,871	40,500
Retirement	65,068	69,100	66,282	72,700
Workers Compensation	5,980	4,600	4,395	5,900
	<b>106,308</b>	<b>112,000</b>	<b>105,548</b>	<b>119,100</b>
<b>Physician Examination</b>	<b>695</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contract Mowing</b>	<b>235,535</b>	<b>280,500</b>	<b>270,000</b>	<b>285,000</b>
<b>Water &amp; Sewer</b>	<b>2,467</b>	<b>3,000</b>	<b>2,500</b>	<b>2,500</b>
<b>Maintenance &amp; Repair</b>				
Parks	70,965	75,000	70,000	75,000
Vehicles	31,619	30,000	20,000	30,000
Equipment	528	500	250	500
Maintenance Contracts	111	1,700	950	4,262
	<b>103,223</b>	<b>107,200</b>	<b>91,200</b>	<b>109,762</b>
<b>Rentals - Equipment</b>	<b>589</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Insurance</b>				
Property	1,022	1,025	1,200	1,200
Liability	2,864	3,390	3,300	3,300
	<b>\$3,886</b>	<b>\$4,415</b>	<b>\$4,500</b>	<b>\$4,500</b>

## PARKS - 3500

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Communications</b>	<b>2,209</b>	<b>2,400</b>	<b>2,100</b>	<b>2,400</b>
<b>Training</b>	<b>94</b>	<b>950</b>	<b>500</b>	<b>950</b>
<b>Travel</b>	<b>98</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>Dues &amp; Memberships</b>	<b>185</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>General Supplies</b>				
Office	1,168	400	300	400
Wearing Apparel	2,868	4,000	4,000	4,000
Gasoline & Diesel	27,837	23,700	28,000	26,600
Fuel - CNG	2,079	3,700	2,900	3,900
Operating	7,152	11,000	4,500	11,000
Chemicals	1,060	7,000	7,000	7,000
Cleaning	5,028	4,500	6,100	5,000
	<b>47,192</b>	<b>54,300</b>	<b>52,800</b>	<b>57,900</b>
<b>Books &amp; Periodicals</b>	<b>90</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Capital Outlay - Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	46,755	42,340	42,340	35,145
Unemployment Insurance	0	0	0	0
	<b>46,755</b>	<b>42,340</b>	<b>42,340</b>	<b>35,145</b>
<b>Total Parks</b>	<b>\$1,080,143</b>	<b>\$1,178,405</b>	<b>\$1,137,975</b>	<b>\$1,224,557</b>

# Recreation



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Recreation Department provides recreational, education and physical activities for the public. The programs provided utilize our City facilities and parks, and are a vital contribution to the enhancement of the quality of life in our community. Recreation facilities include various athletic complexes, Dunbar Pavilion, MacLean Pavilion, the Outdoor Pool and the Recreation Center.

# PARKS & RECREATION

## Recreation - 3700

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### FY12-13 ACCOMPLISHMENTS

- Vision Element:** Maintain a Well Managed City  
**Objective:** Continue in-house training opportunities for employees  
**Accomplished:** Provided Parks and Recreation staff twelve supervisory training sessions and a twelve month customer service instructional series.
- Vision Element:** Enhance Quality of Life  
**Objective:** Provided community with affordable and family oriented activities  
**Accomplished:** Enhanced youth and adult programs through innovative programming, such as Family Fright Night, TRX Training, New Spin Classes, etc.  
**Accomplished:** Established programming for paralympic sports (2 new leagues)  
**Accomplished:** Offered membership specials to accommodate summer usage of recreation center such as Summer Sizzle Special.
- Objective:** Provide Quality Parks & Recreation Opportunities  
**Accomplished:** Began initial accreditation process from the National Parks and Recreation Association (three year process)

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### FY13-14 GOALS & OBJECTIVES

- Vision Element:** Maintain a Well Managed City  
**Objective:** Continue in-house training opportunities for employees  
**Goal:** Offer Parks and Recreation staff twelve supervisory training sessions and a twelve month customer service instructional series.
- Vision Element:** Enhance Quality of Life  
**Objective:** Provide community with affordable and family oriented activities  
**Goal:** Enhance youth and adult programs through innovative programming such as Family Zumba, Piyo and Senior Aerobics  
**Goal:** Build on paralympic sports program and seek recognition as paralympic sports club  
**Goal:** Offer bi annual membership specials to increase membership sales by 1%
- Objective:** Provide quality parks and recreation opportunities  
**Goal:** Continue process of obtaining accreditation from the National Recreation and Parks Association (three year process)

# PARKS & RECREATION

## Recreation - 3700

### DEPARTMENT STANDARDS

- 1 Provide excellent customer service and excellent facility maintenance in a manner which increases recreation center memberships by 5% annually.
- 2 Offer a minimum of 12 special events per year.
- 3 Offer a summer program which provides a wide variety of recreational and aquatic classes.
- 4 Provide year-round fitness classes for adults.

### PROGRAM MEASURES

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Total Members	12,208	11,589	18,000	18,900
2 Memberships	4,434	4,654	7,000	7,050
3 Attendance				
a. Recreation Center	175,528	210,276	192,000	201,500
b. Outdoor Pool	5,211	4,912	5,000	5,200
4 Program Attendance				
a. Youth	984	1,092	1,030	1,080
b. Adult	40,084	45,440	42,000	44,000
5 Facility Rentals				
a. Rental Outdoor Pool	27	39	33	35
b. Recreation Pool	81	74	78	80
c. MacLean Pavilion	40	40	40	42
d. MacLean Food Service	23	24	24	26
e. MacLean Softball	74	54	54	56
f. Dunbar Pavilion	54	73	74	76
g. Morrison Park Pavilion	129	122	128	130
6 Special Events each year	12	12	12	12
7 Training classes offered				
a. Supervisory Training	12	12	12	12
b. Customer Service Training	12	12	12	12
c. Safety	n/a	n/a	12	12

# RECREATION - 3700

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Recreation Center	\$658,322	\$646,650	\$655,900	\$723,000
Outdoor Pool	8,697	7,000	8,500	8,500
Youth Athletics	15,998	10,000	7,640	7,640
Youth Programs	77,217	49,000	77,000	77,000
Adult Programs	21,726	15,900	36,000	36,000
MacLean Sportsplex	14,842	10,000	15,000	15,000
Misc. Park Use	13,110	8,500	15,000	15,000
Transfer from Econom. Dev.	350,000	350,000	350,000	350,000
General Resources	748,951	780,480	847,433	853,635
<b>Total Resources</b>	<b>\$1,908,863</b>	<b>\$1,877,530</b>	<b>\$2,012,473</b>	<b>\$2,085,775</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$803,741	\$788,900	\$821,908	\$860,100
Employee Benefits	192,202	198,000	186,885	213,100
Operating Expenses	874,480	858,800	971,850	954,690
Capital Outlay	19,895	20,000	20,000	20,000
Operating Transfers	18,545	11,830	11,830	37,885
<b>Total Expenditures</b>	<b>\$1,908,863</b>	<b>\$1,877,530</b>	<b>\$2,012,473</b>	<b>\$2,085,775</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	5.00	5.00	5.00	5.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	4.50	4.50	4.50	4.50
Temporary/Seasonal	16.19	16.19	15.75	18.22
<b>Total Personnel</b>	<b>29.69</b>	<b>29.69</b>	<b>29.25</b>	<b>31.72</b>

## Major Budget Changes

Salary & benefits increased by \$86,300 to fund lifeguard pay and increase hours; Water & sewer increased \$20,600; Maintenance contracts are up by \$16,130 due to the new Pool Pak, Chiller and Roof-top units; Insurance is up \$28,285; and Electricity increased by \$35,270 due to the new pool pak.

## RECREATION - 3700

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$109,121	\$119,100	\$107,530	\$118,800
Office/Clerical	140,975	135,800	133,934	146,600
Professional	39,620	39,500	40,908	41,100
Management/Supervision	216,838	214,700	219,536	223,000
Temp/Seasonal	268,618	253,300	286,000	296,600
	<b>775,172</b>	<b>762,400</b>	<b>787,908</b>	<b>826,100</b>
<b>Overtime</b>	<b>13,469</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Contract Labor</b>	<b>15,100</b>	<b>16,500</b>	<b>24,000</b>	<b>24,000</b>
<b>Group Insurance</b>				
Health	48,878	51,600	49,717	58,200
Life	963	1,900	865	1,900
Dental	4,221	4,500	4,441	5,000
Long Term Disability	1,739	2,300	1,757	2,400
	<b>55,801</b>	<b>60,300</b>	<b>56,780</b>	<b>67,500</b>
<b>Employee Benefits</b>				
Social Security	59,345	59,000	55,286	64,700
Retirement	71,264	72,900	71,568	75,400
Workers Compensation	5,792	5,800	3,251	5,500
	<b>136,401</b>	<b>137,700</b>	<b>130,105</b>	<b>145,600</b>
<b>Professional Service Fees</b>				
Physician Examination	2,032	4,000	0	0
Contract Cleaning	36,712	40,000	40,000	40,000
	<b>38,744</b>	<b>44,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Water &amp; Sewer</b>	<b>54,019</b>	<b>33,500</b>	<b>54,100</b>	<b>54,100</b>
<b>Maintenance &amp; Repair</b>				
Pavilion	0	2,500	2,500	2,500
Buildings - Rec Center	65,573	60,000	60,000	60,000
Grounds	4,534	5,000	5,000	5,000
Heating & Air Conditioning	28,872	40,000	40,000	30,000
Pools	16,898	14,000	25,000	20,000
Equipment	1,066	700	1,250	1,250
Maintenance Contracts	4,804	8,670	7,000	24,800
	<b>\$121,747</b>	<b>\$130,870</b>	<b>\$140,750</b>	<b>\$143,550</b>

# RECREATION - 3700

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Rental - Vehicle &amp; Equipment</b>	<b>\$8,551</b>	<b>\$9,000</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>Insurance</b>				
Property	97,300	96,465	121,350	121,350
Liability	2,866	0	3,400	3,400
	<b>100,166</b>	<b>96,465</b>	<b>124,750</b>	<b>124,750</b>
<b>Communication</b>	<b>16,063</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Advertising</b>	<b>12,313</b>	<b>12,000</b>	<b>15,000</b>	<b>12,500</b>
<b>Training</b>	<b>2,434</b>	<b>3,495</b>	<b>4,750</b>	<b>4,750</b>
<b>Travel</b>	<b>2,285</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Dues &amp; Memberships</b>	<b>738</b>	<b>940</b>	<b>1,000</b>	<b>940</b>
<b>General Supplies</b>				
Office	5,051	3,700	3,700	3,700
Wearing Apparel	6,035	5,800	5,800	5,800
Gasoline & Diesel	2,822	2,800	3,800	3,400
Operating	42,299	44,900	44,900	37,900
Special Events	5,800	5,500	9,000	9,000
Aquatics	10,126	10,000	10,000	10,000
Chemicals	20,713	15,000	18,000	18,000
Resale Items	969	2,500	2,500	2,500
Program	13,390	13,600	13,800	13,800
Cleaning	12,305	9,000	9,000	9,000
	<b>119,510</b>	<b>112,800</b>	<b>120,500</b>	<b>113,100</b>
<b>Natural Gas</b>	<b>31,897</b>	<b>40,000</b>	<b>42,000</b>	<b>42,000</b>
<b>Electricity</b>	<b>366,013</b>	<b>355,730</b>	<b>401,000</b>	<b>391,000</b>
<b>Capital Outlay - Equipment</b>	<b>19,895</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Operating Transfers</b>				
Equipment Replacement	18,545	11,830	11,830	37,885
Unemployment Insurance	0	0	0	0
	<b>18,545</b>	<b>11,830</b>	<b>11,830</b>	<b>37,885</b>
<b>Total Recreation</b>	<b>\$1,908,863</b>	<b>\$1,877,530</b>	<b>\$2,012,473</b>	<b>\$2,085,775</b>

MISCELLANEOUS



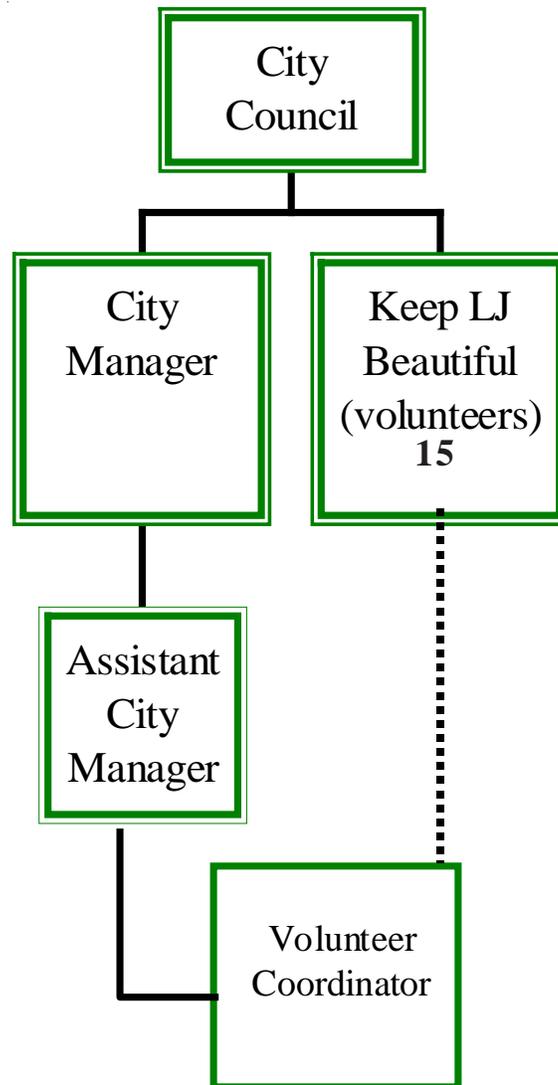
LAKE JACKSON

*City of Enchantment*



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# Keep Lake Jackson Beautiful



## Program Description

*“The mission of Keep Lake Jackson Beautiful is to improve the quality of life by enhancing the community environment”.* Keep Lake Jackson Beautiful is charged with the restoration, preservation and enhancement of the scenic beauty in the City of Lake Jackson. This is the combination of KLJB and Beautification Commission members, now known as KLJB, working together to develop a budget to specifically target and promote a responsible solid waste management and beautification program for the enhancement of our city. These budgeted monies include funds for education and public awareness programs targeted at all ages and businesses in our community. Through litter prevention programs, beautification projects, and review of city ordinances these dedicated volunteers have helped bring in over \$600,000 worth of landscaping awards to the City of Lake Jackson. Keep Lake Jackson Beautiful’s entry sign was dedicated to the City of Lake Jackson by the volunteers.

## MISCELLANEOUS

### Keep Lake Jackson Beautiful - 3900

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#### FY12-13 ACCOMPLISHMENTS

**Department Project:**

- Accomplished:** Refurbished Charlie Chipper  
**Accomplished:** Tree City USA - 31st year  
**Accomplished:** Keep Texas Beautiful - Gold Star Award - GCAA 2nd place, City of Lake Jackson Government Award - 2nd place and Debby Soltsz - 2013 KTB Individual Award Winner.  
**Accomplished:** Keep American Beautiful - President Circle Award & GAC Innovation Award 2012  
**Accomplished:** Discussed school programs and ideas with BISD Superintendent  
**Accomplished:** 100+ Trees planted on Oyster Creek Drive  
**Accomplished:** ENVIRO Fest 2013 (took place of Spring Clean up)  
**Accomplished:** Design and start implementation on 'business partner' program and recycling.

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#### FY13-14 GOALS & OBJECTIVES

**Department Goals:**

- Goal:** Work towards winning the Governors Community Achievement Award for 2013  
**Goal:** Implement  
**Goal:** Implement 'business partner' program with local businesses.  
**Goal:** Complete plans with TxDOT for GCAA project  
**Goal:** Continue working on recycling programs and projects  
**Goal:** Clean-up and litter prevention program and projects  
**Goal:** Re-evaluate the plantings and design for the Xeriscape Butterfly Garden at the Mulch Site.

## **MISCELLANEOUS**

### **Keep Lake Jackson Beautiful - 3900**

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#### **DEPARTMENT STANDARDS**

- 1) Board members continue to attend training and education classes to keep up with current information.
- 2) Continue Fall and Spring environmental cleanup, project or event.

# KEEP LAKE JACKSON BEAUTIFUL - 3900

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$35,964	\$45,000	\$45,000	\$45,000
<b>Total Resources</b>	<b>\$35,964</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Expenses	\$35,964	\$45,000	\$45,000	\$45,000
<b>Total Expenditures</b>	<b>\$35,964</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## *Major Budget Changes*

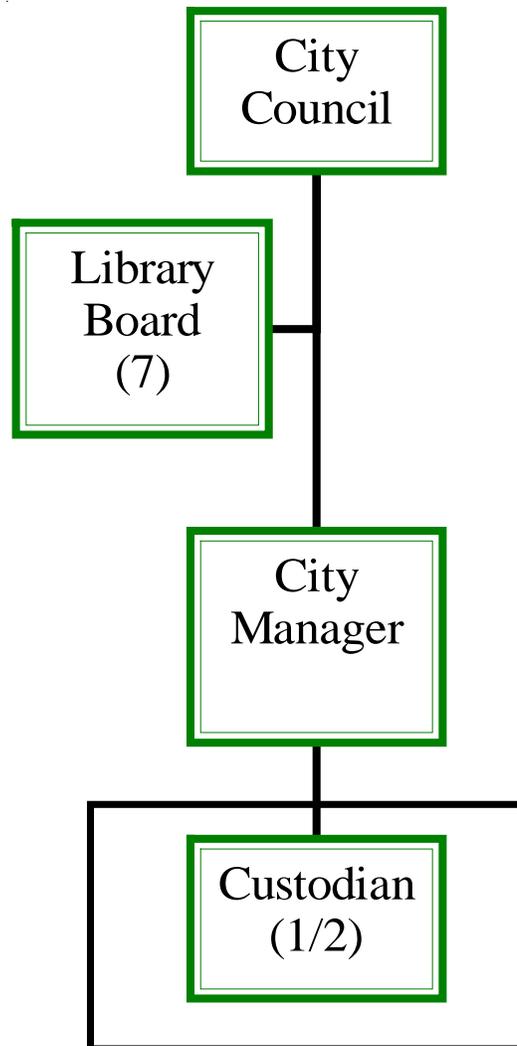
No major budget changes.

## KEEP LAKE JACKSON BEAUTIFUL - 3900

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Plantings</b>	\$14,310	\$15,000	\$15,000	\$15,000
<b>Advertising</b>	1,484	6,000	4,000	5,000
<b>Training</b>	3,679	3,000	3,500	3,500
<b>Travel</b>	3,459	3,500	4,500	3,500
<b>Other Purchased Services</b>				
Dues & Memberships	250	500	500	700
Arbor Day	1,075	1,600	2,000	2,000
Clean Up Day	1,263	1,500	1,500	2,000
	<b>2,588</b>	<b>3,600</b>	<b>4,000</b>	<b>4,700</b>
<b>General Office Supplies</b>				
T-Shirts	2,666	4,000	3,500	4,000
Costumes	0	1,100	1,000	750
Awards	1,138	1,500	1,500	1,500
Operating	2,221	3,000	3,500	2,600
Photography	261	300	0	0
Education Program	4,008	4,000	4,500	4,450
Composting	150	0	0	0
	<b>10,444</b>	<b>13,900</b>	<b>14,000</b>	<b>13,300</b>
<b>Total Keep Lake Jackson Beautiful</b>	<b>\$35,964</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>

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# Library



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The City of Lake Jackson in a contract with Brazoria County provides library services to Lake Jackson residents. The contract is renewed every two years. As part of the contract the City agrees to provide a climate controlled building, furnishings, and maintenance and utilities for the Lake Jackson Library. In turn, the County agrees to provide personnel; library materials; necessary supplies pertaining to personnel; and circulation equipment.

# LIBRARY

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$146,930	\$147,400	\$146,156	\$135,626
<b>Total Resources</b>	<b>\$146,930</b>	<b>\$147,400</b>	<b>\$146,156</b>	<b>\$135,626</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$15,508	\$15,400	\$15,858	\$15,900
Employee Benefits	5,796	6,200	5,998	6,300
Operating Expenses	125,626	125,800	124,300	113,426
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>\$146,930</b>	<b>\$147,400</b>	<b>\$146,156</b>	<b>\$135,626</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

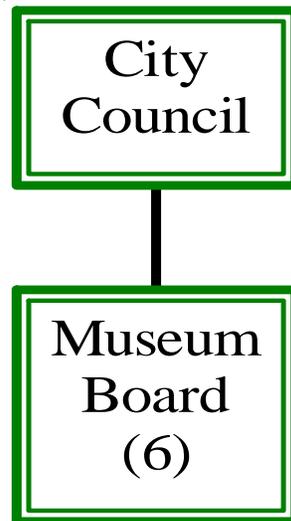
## *Major Budget Changes*

No major budget changes.

## LIBRARY - 4200

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$15,508	\$15,400	\$15,858	\$15,900
	<b>15,508</b>	<b>15,400</b>	<b>15,858</b>	<b>15,900</b>
<b>Group Insurance</b>				
Health	1,974	2,100	2,047	2,300
Life	36	100	36	100
Dental	170	200	183	200
Long Term Disability	61	100	100	100
	<b>2,241</b>	<b>2,500</b>	<b>2,366</b>	<b>2,700</b>
<b>Employee Benefits</b>				
Social Security	1,153	1,200	1,180	1,200
Retirement	2,140	2,200	2,227	2,200
Workers Compensation	262	300	225	200
	<b>3,555</b>	<b>3,700</b>	<b>3,632</b>	<b>3,600</b>
<b>Contract Cleaning</b>	<b>19,016</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>Water &amp; Sewer</b>	<b>1,518</b>	<b>700</b>	<b>1,550</b>	<b>1,550</b>
<b>Maintenance &amp; Repair</b>				
Library Building	4,021	3,600	4,000	3,500
Heating & Air Conditioning	4,321	2,500	2,000	2,500
Furniture & Fixtures	3,228	4,000	11,000	0
	<b>11,570</b>	<b>10,100</b>	<b>17,000</b>	<b>6,000</b>
<b>Insurance</b>				
Property	10,087	10,090	5,600	5,600
Liability	49	60	100	100
	<b>10,136</b>	<b>10,150</b>	<b>5,700</b>	<b>5,700</b>
<b>Communications</b>	<b>3,354</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>
<b>General Supplies</b>				
Operating	1,834	1,100	1,000	1,000
Cleaning	562	500	500	500
	<b>2,396</b>	<b>1,600</b>	<b>1,500</b>	<b>1,500</b>
<b>Electricity</b>	<b>41,574</b>	<b>45,000</b>	<b>41,000</b>	<b>41,000</b>
<b>Books &amp; Periodicals</b>	<b>36,062</b>	<b>37,000</b>	<b>36,300</b>	<b>36,426</b>
<b>Total Library</b>	<b>\$146,930</b>	<b>\$147,400</b>	<b>\$146,156</b>	<b>\$135,626</b>

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## Program Description

The Lake Jackson Museum Board and the Lake Jackson Historical Association aim to provide education relative to the history and culture of an area of Brazoria County which is known as Lake Jackson and to collect, preserve, and interpret the materials of the following heritage: Prehistoric-Karankawa Indians; Plantation Era; Industrial and Petrochemical Development as is impacted Lake Jackson; and, the City-birth, development and contemporary life. By contract the city maintains the building, while the Lake Jackson Historical Association takes care of the day to day operation and all exhibits.

# MUSEUM - 4300

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$89,352	\$94,885	\$88,100	\$88,925
<b>Total Resources</b>	<b>\$89,352</b>	<b>\$94,885</b>	<b>\$88,100</b>	<b>\$88,925</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Expenses	\$89,352	\$94,885	\$88,100	\$88,925
<b>Total Expenditures</b>	<b>\$89,352</b>	<b>\$94,885</b>	<b>\$88,100</b>	<b>\$88,925</b>

<i>Personnel</i>	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## *Major Budget Changes*

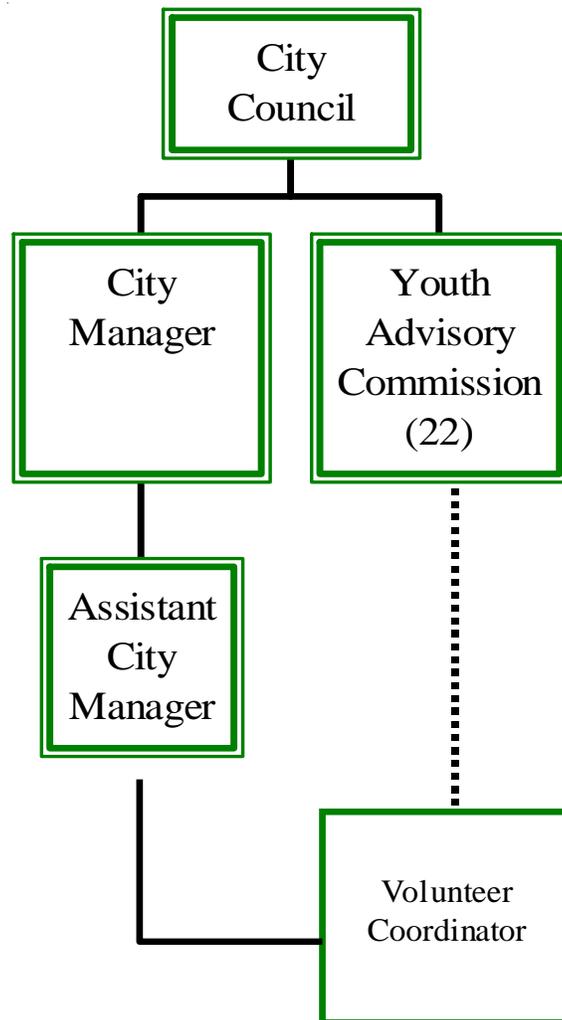
No major budget changes.

## MUSEUM - 4300

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Contract Cleaning</b>	<b>\$3,883</b>	<b>\$5,500</b>	<b>\$6,350</b>	<b>\$6,000</b>
<b>Water &amp; Sewer</b>	<b>1,975</b>	<b>800</b>	<b>2,000</b>	<b>2,000</b>
<b>Maintenance &amp; Repair</b>				
Museum Building	10,345	12,000	12,000	12,000
Air Conditioning	3,565	3,700	3,700	3,500
Maintenance Contract	759	750	1,100	2,475
	<b>14,669</b>	<b>16,450</b>	<b>16,800</b>	<b>17,975</b>
<b>Property Insurance</b>	<b>35,436</b>	<b>35,435</b>	<b>32,600</b>	<b>32,600</b>
<b>Communications</b>	<b>5,804</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>
<b>General Supplies</b>				
Operating	1,963	1,500	1,500	2,050
Cleaning	502	0	0	0
	<b>2,465</b>	<b>1,500</b>	<b>1,500</b>	<b>2,050</b>
<b>Electricity</b>	<b>25,120</b>	<b>28,900</b>	<b>22,550</b>	<b>22,000</b>
<b>Total Museum</b>	<b>\$89,352</b>	<b>\$94,885</b>	<b>\$88,100</b>	<b>\$88,925</b>

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# Youth Advisory Commission



## Program Description

The Lake Jackson Youth Advisory Commission is a liaison between the youth of Lake Jackson and the City Council and, through service and environmental projects and social events, promote civic responsibility and safety among the Lake Jackson youth.

# MISCELLANEOUS

## Youth Advisory Commission - 4400

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### FY12-13 ACCOMPLISHMENTS

#### Department Projects

##### **Accomplished:**

- 1) Helped with Operation Backpack Bwood, Fright Fest, Monster Dash, Fall Clean up, Habitat Walk, Festival of Lights snow area & ice skating rink, Servolution, and 70th Anniversary Dinner.
- 2) Attended and participated in the TML's Texas YAC Summit
- 3) ENVIRO Fest 2013 - held Earth Day Parade and worked event.
- 4) Work on project for food pantries - make 350 Easter bags with tooth paste brushes from local dentist
- 5) Worked with Senior Citizen Commission at Senior Fest 2013 in February.

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### FY13-14 GOALS & OBJECTIVES

#### Department Projects

##### **Goals:**

- 1) Projects with the local food pantry - Easter baskets and food drive
- 2) Work on new Snoland design
- 3) Planting/cleanup/spruce up work project
- 4) Work on local Randon Acts of Kindness
- 5) Work on revamping the YAC program

**MISCELLANEOUS**  
**Youth Advisory Commission - 4400**

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**DEPARTMENT STANDARDS**

- 1 Continue to help Keep Lake Jackson Beautiful with the annual clean up events.
- 2 Attend the Youth Advisory Summit.
- 3 Coordinate "Snowland" at the Festival of Lights.

## YOUTH ADVISORY - 4400

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$12,756	\$16,000	\$16,000	\$16,000
<b>Total Resources</b>	<b>\$12,756</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Costs	\$12,756	\$16,000	\$16,000	\$16,000
<b>Total Expenditures</b>	<b>\$12,756</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### *Major Budget Changes*

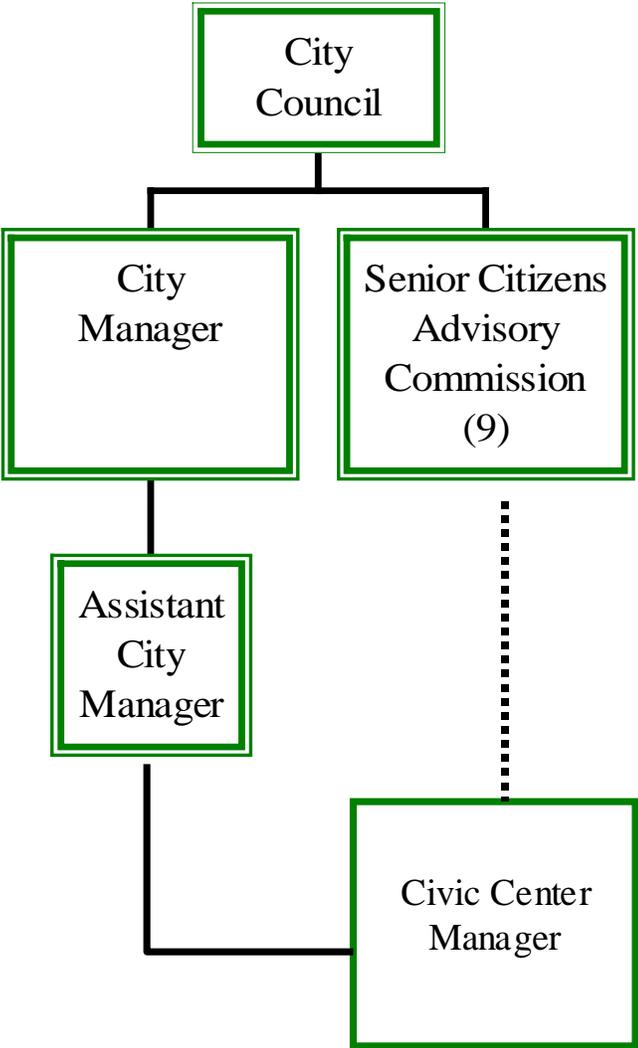
No major budget changes.

## YOUTH ADVISORY - 4400

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Training</b>	1,927	4,000	250	250
<b>Travel</b>	4317	2000	4000	4000
<b>Advertising</b>	0	500	2,500	2,500
<b>General Supplies</b>				
T-Shirts	572	1,000	1,250	1,250
Operating	1,783	1,500	1,000	1,000
Program	4,157	7,000	7,000	7,000
	<b>6,512</b>	<b>9,500</b>	<b>9,250</b>	<b>9,250</b>
<b>Total Youth Advisory</b>	<b>\$12,756</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>

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# Seniors



## Program Description

The Lake Jackson Senior Citizen Commission is a liaison between the seniors of Lake Jackson and the City Council and, through service and social events, promote civic responsibility and safety among the Lake Jackson senior's.

# SENIOR CITIZEN ADVISORY - 4600

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$22,903	\$23,000	\$23,000	\$23,000
<b>Total Resources</b>	<b>\$22,903</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Expenses	\$24,003	\$23,000	\$23,000	\$23,000
<b>Total Expenditures</b>	<b>\$22,903</b>	<b>\$23,000</b>	<b>\$2,300</b>	<b>\$23,000</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## *Major Budget Changes*

No major budget changes.

## SENIOR CITIZEN ADVISORY - 4600

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>General</b>				
Programs	22,903	23,000	23,000	23,000
	<b>22,903</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Total Senior Advisory</b>	<b>\$22,903</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>

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# GENERAL DEBT SERVICE FUND



LAKE JACKSON

*City of Enchantment*

*City of*  
*Enchantment*



## GENERAL DEBT SERVICE FUND

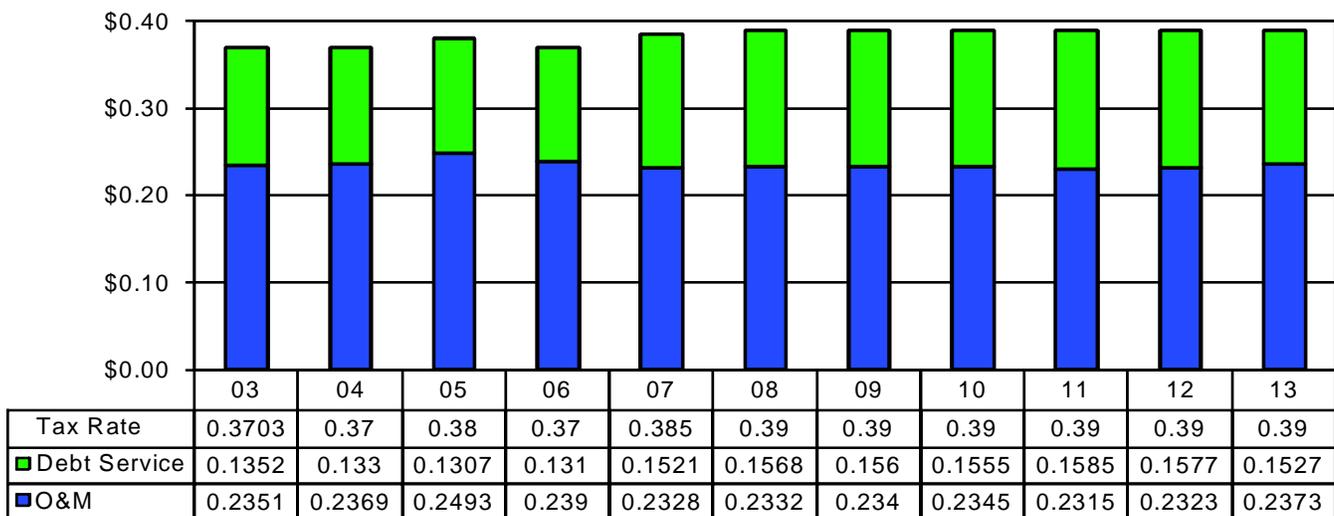
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The General Debt Service Fund is used for the accumulation of resources to provide for the payment of debt service on the City's General Obligation Bonds and to provide a reserve for such payment. Resources include a portion of the Ad Valorem Tax Levy and earnings from investments of the fund. (The Ad Valorem Tax Levy is pledged as security on all outstanding General Obligation Bonds.)

The portion of the current year Tax Levy allocated to General Debt Service is based on current year principal and interest requirements less anticipated interest earnings of the fund. This calculation gives the necessary dollar figure, the debt service portion of the tax rate is then calculated based on a 100% collection rate.

**Tax Rate Limitations.** The City is a Home Rule Charter City with a maximum authorized rate for all purposes of \$2.50 per \$100 assessed valuation. This maximum tax rate is imposed both by the Constitution of the State of Texas and the City Charter. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of \$1.50 per \$100 assessed valuation, based on 90% collections. Using 90% collections in our calculation of the tax rate the City's proposed debt service rate would be \$0.1697 or \$1.33 below the City's legal limit imposed by the City Charter and Attorney General.

### Tax Rate Distribution



## GENERAL DEBT SERVICE FUND

<b><i>RESOURCES</i></b>	<b>ACTUAL</b> 2011- 12	<b>BUDGET</b> 2012-13	<b>ESTIMATED</b> 2012-13	<b>PROPOSED</b> 2013 - 14
<b>Fund Balance</b>	\$ 671,574	\$ 608,001	\$ 608,001	\$ 708,000
<b>Revenues</b>				
Ad Valorem Taxes	\$ 2,238,132	\$ 2,276,270	\$ 2,276,270	\$ 2,216,062
Penalty & Interest	15,059			
Interest Income	7,175	8,000	8,000	8,000
Bond Proceeds	3,730,180			
	<u>\$ 5,990,546</u>	<u>\$ 2,284,270</u>	<u>\$ 2,284,270</u>	<u>\$ 2,224,062</u>
<b>Total Resources</b>	<b>\$ 6,662,120</b>	<b>\$ 2,892,271</b>	<b>\$ 2,892,271</b>	<b>\$ 2,932,062</b>

<b><i>EXPENDITURES</i></b>	<b>ACTUAL</b> 2011- 12	<b>BUDGET</b> 2012-13	<b>ESTIMATED</b> 2012-13	<b>PROPOSED</b> 2013 - 14
Principal	\$ 1,649,471	\$ 1,594,482	\$ 1,594,482	\$ 1,576,675
Interest	627,746	683,789	583,789	641,387
Paying Agent Fees	4,130	6,000	6,000	6,000
Bond Issue Costs	68,872			
Refunded Bond Agent	3,703,900			
<b>Total Expenditures</b>	<u>\$ 6,054,119</u>	<u>\$ 2,284,271</u>	<u>\$ 2,184,271</u>	<u>\$ 2,224,062</u>
<b>Ending Fund Balance</b>	<u>\$ 608,001</u>	<u>\$ 608,000</u>	<u>\$ 708,000</u>	<u>\$ 708,000</u>

**ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION  
FISCAL YEAR 2013 - 2014**

Assessed Valuation for 2012	\$ 1,437,118,606
Gain (Loss) in Value	<u>14,250,490</u>
Anticipated Assessed Valuation for 2013	1,451,369,096
Tax Rate Per \$100 Valuation	0.3900
Revenue from 2013 Tax Roll	5,660,339
Estimated Collections	<u>100.0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ <u><u>5,660,338</u></u></b>

**SCHEDULE OF TAX LEVY AND COLLECTION RATE**

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
1998	889,655,350	0.3500	3,113,794	3,091,895	99.297%
1999	935,110,266	0.3500	3,272,886	3,275,322	100.074%
2000	998,035,066	0.3500	3,493,123	3,471,809	99.390%
2001	1,068,602,660	0.3500	3,740,109	3,741,281	100.031%
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,647,099	100.759%
2011	1,419,681,558	0.3900	5,536,758	5,549,653	100.233%
2012	* 1,437,118,606	0.3900	5,604,763	5,393,758 *	96.235%
2013	** 1,451,369,096	0.3900	5,660,339		

\* Tax collections as of May 31, 2013

\*\* Projected per appraisal district certificate of estimated value.

**PROPOSED DISTRIBUTION OF COLLECTED TAXES**

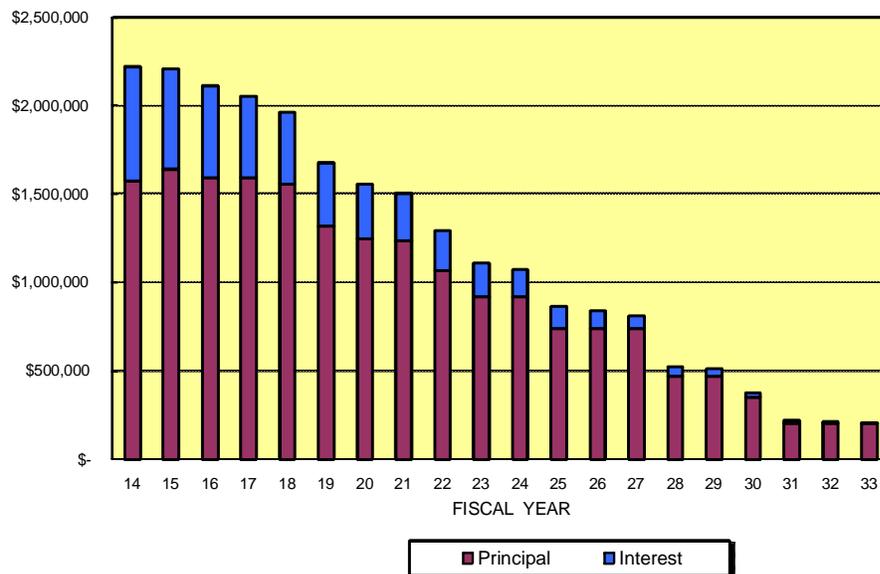
FUND	ADOPTED TAX RATE	PROPOSED TAX RATE	PROPOSED AMOUNT	%
	2012 - 13	2013 - 14	2013 - 14	
General Fund	0.232271	0.237312	\$3,444,276	60.85%
General Debt Service Fund	0.157729	0.152688	2,216,062	39.15%
<b>256 TOTAL</b>	<b>\$0.3900</b>	<b>0.3900</b>	<b>\$5,660,338</b>	<b>100.00%</b>

# GENERAL OBLIGATION BOND

## DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS		
	PRINCIPAL	INTEREST	TOTAL
2013 - 14	1,576,675	641,387	2,218,062
2014 - 15	1,642,639	566,207	2,208,846
2015 - 16	1,593,611	515,943	2,109,554
2016 - 17	1,589,593	463,982	2,053,575
2017 - 18	1,555,000	409,738	1,964,738
2018 - 19	1,315,000	359,363	1,674,363
2019 - 20	1,245,000	313,845	1,558,845
2020 - 21	1,235,000	269,135	1,504,135
2021 - 22	1,065,000	227,195	1,292,195
2022 - 23	915,000	191,370	1,106,370
2023 - 24	915,000	158,455	1,073,455
2024 - 25	735,000	129,095	864,095
2025 - 26	735,000	102,835	837,835
2026 - 27	735,000	76,075	811,075
2027- 28	470,000	54,615	524,615
2028- 29	470,000	38,361	508,361
2029- 30	350,000	24,094	374,094
2030- 31	200,000	15,000	215,000
2031- 32	200,000	9,000	209,000
2032- 33	200,000	3,000	203,000
<b>TOTAL</b>	<b>18,742,518</b>	<b>4,568,695</b>	<b>23,311,213</b>

GENERAL DEBT SERVICE FUND  
LONG - TERM DEBT SCHEDULE



# GENERAL DEBT SERVICE FUND

## SCHEDULE OF BONDS OUTSTANDING

GENERAL OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/13	2013-14 PRINCIPAL DUE	2013-14 INTEREST DUE	2013-14 TOTAL DUE
G. O. 2004	3,600,000	3.73	2024	1,980,000	180,000	71,820	251,820
G. O. 2007	5,300,000	3.99	2027	3,710,000	265,000	143,100	408,100
G. O. 2009	2,400,000	4.33	2029	1,920,000	120,000	76,500	196,500
G.O. 2009 Ref.	3,010,368	2.97	2018	1,627,518	326,675	46,512	373,187
G.O. 2010	3,000,000	3.60	2030	2,550,000	150,000	93,526	243,526
G.O. 2011 Ref.	3,360,000	3.81	2022	2,955,000	375,000	101,575	476,575
G.O. 2013	4,000,000	2.13	2033	4,000,000	160,000	108,356	268,356
<b>TOTAL ALL ISSUES</b>				<b>\$18,742,518</b>	<b>\$1,576,675</b>	<b>\$641,389</b>	<b>\$2,218,064</b>

**Bond Ratings : Moody's - Aa2, S&P's - AA+**

### REFUNDING BONDS - Series 2009

*General Obligation Bond Series 1997 - \$2,100,000 ---REFUNDED*

Originally funded the connection of Circle Way by the Museum and Civic Center  
 Conversion of Canna Lane from asphalt to concrete  
 Reconstruction of Elm, Cherry and a portion of Winding Way

*General Obligation Bond 1999 - \$4,250,000 ---REFUNDED*

Replace the Northern two lanes of Oyster Creek Drive from Dixie Drive to Forest Drive  
 \$500,000 for the complete reconstruction of Laurel from Acacia to the drainage structure just past  
 Enlarged the drainage structure crossing State Highway 332 near Compass Bank.  
 Complete reconstruction of Acacia, Mimosa, and a portion of Oleander, Walnut, and Lotus  
 Medical Drive new construction from Canna to Sea Center Texas  
 \$275,000 to fund the complete reconstruction of Oleander Street from Oak Drive to Hickory.

### General Obligation Bond 2004 - \$3,600,000

\$1,130,000 for Oak Drive reconstruction  
 \$355,000 for South Yaupon reconstruction  
 \$1,075,000 for Dixie Drive asphalt to concrete  
 \$390,000 for South Magnolia reconstruction  
 \$650,000 for Brazos Oaks Spot Repairs combined with 2007 money to become complete reconstruction

### General Obligation Bond 2007 - \$5,300,000

\$2,800,000 for the reconstruction of streets and drainage in the Brazos Oaks Subdivision.  
 \$2,500,000 to provide renovations of the old Fire Station into an expanded  
 Municipal Court Facility, emergency dispatch and emergency operations center.

### General Obligation Bond 2009 - \$2,400,000

For the reconstruction of streets, water, sewer on drainage improvements on portions of  
 Oak Drive, Jasmine and Winding Way

### General Obligation Bond 2010 - \$3,000,000

\$1,000,000 for spot repairs to arterial streets  
 \$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches  
 including Willow / Blossom Anchusa, Timbercreek park outfall, upper slave ditch

### REFUNDING BONDS - Series 2011

*General Obligation Bond Series 2001 - REFUNDED*

Originally funded:  
 Humane Facility  
 Two bays on Fire Station 2  
 Reconstruction of Magnolia from Hwy 332 to Acacia  
 Reconstruction of Central Yaupon

### General Obligation Bond 2013 - \$4,000,000

For the replacement of the remainder of the paving on Magnolia, Laurel, Gardenia,  
 Chinaberry, Camellia, Viinca, Periwinkle, Lupine, Bluebonnet, Lantana, Hibiscus,  
 and Elm.

## **DEBT PLANNING AND ADMINISTRATION**

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The city's goal in planning the issuance of debt is to time it so there is minimal impact on the tax rate. The following page summarizes our anticipated debt tax rate for the next several years. In FY 2013 the last of the voter approved General Obligation Bonds were sold. In reviewing the attached schedule, there is about a one cent decline in our debt service tax rate scheduled for 2015-16. This would mean the likely time to go to the voters with an additional bond package will be in May of 2015. To do this we would likely convene a bond task force around January of 2015.

The function of this spreadsheet is to show the impact of debt service requirements on the overall tax rate. It does not try to forecast changes in the M&O portion of the tax rate.

## General and Debt Service Fund Tax Rate Planning Guide

**Purpose :** To determine the potential impact of proposed or planned debt issues the city's tax rate.

**Assumptions :** This schedule assumes an increase in values of 2.0% per year.

All voter approved General Obligation Bonds have now been issued. The likely time to go to voters with another G. O. Bond package is May of 2015 as there is a substantial drop in our debt service in FY 2015-16.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	ADOPTED	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>GENERAL FUND TAX RATE</b>	0.2323	0.2373	0.2409	0.2504	0.2568	0.2651
<b>DEBT SERV TAX RATE</b>	0.1577	0.1527	0.1491	0.1396	0.1332	0.1249
	0.390	0.390	0.390	0.390	0.390	0.390
<b>DEBT SERVICE</b>						
<b>RATE INCR (DECR) YR TO YR</b>	-0.0008	-0.0050	-0.0036	-0.0095	-0.0064	-0.0083
<b>DEBT SERVICE</b>						
<b>RATE INCR (DECR) OVER CURRE</b>	0	-0.005	-0.0086	-0.0181	-0.0245	-0.0328
<b>TOTAL TAX RATE</b>	0.3900	0.3900	0.3900	0.3900	0.3900	0.3900

# UTILITY FUND



LAKE JACKSON

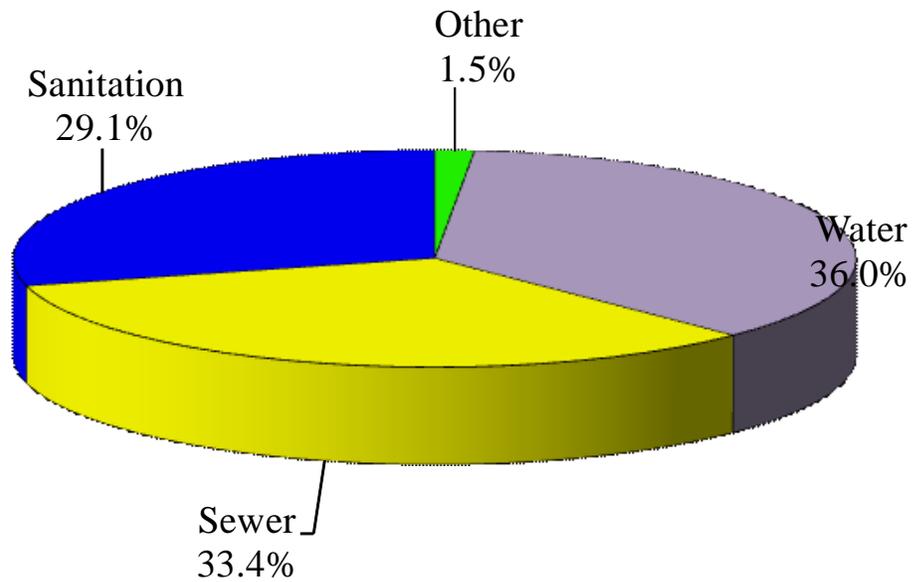
*City of Enchantment*



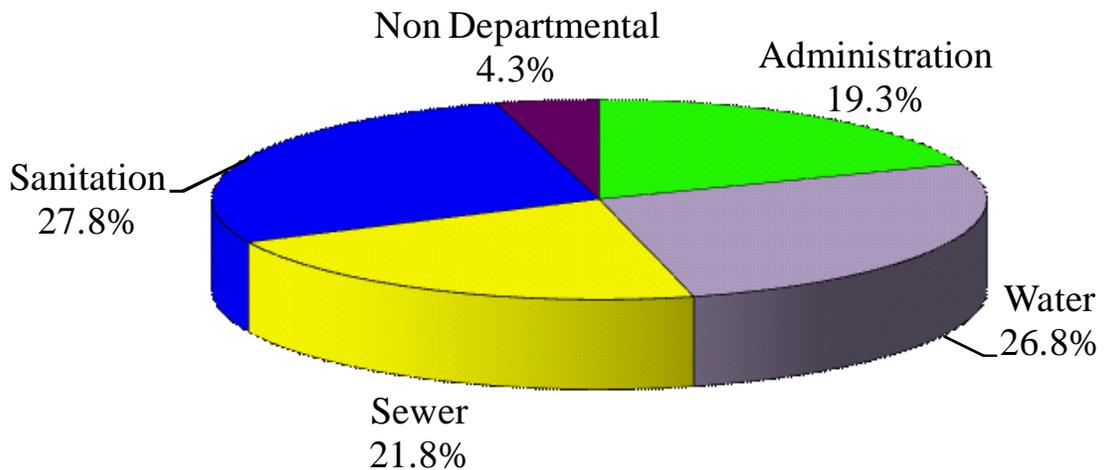
# UTILITY OPERATING FUND

## Revenues Vs Expenditures

### Revenues



### Expenditures



## UTILITY FUND BUDGET SUMMARY

<i><b>Revenues</b></i>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
Plumbing Fees	\$21,708	\$12,500	\$18,000	\$18,000
Tap Fees	16,430	10,000	12,000	12,000
Administrative Fees	192,921	190,700	190,700	190,700
Water Sales	3,751,474	3,800,447	3,840,547	3,946,572
Sewer Sales	3,420,460	3,534,925	3,534,925	3,656,419
Senior Discount	-182,428	-182,300	-185,000	-200,000
Sanitation Sales	3,060,401	3,171,673	3,152,812	3,189,724
Other Revenues	134,150	120,602	149,707	130,624
Interest	20,759	18,522	18,000	14,562
Transfer from General Contingency	0	0	0	0
Transfer from Utility Contingency	70,400	70,400	70,400	0
<b><i>Total Resources</i></b>	<b>\$10,506,275</b>	<b>\$10,747,469</b>	<b>\$10,802,091</b>	<b>\$10,958,601</b>

<i><b>Expenditures</b></i>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Estimated</b>	<b>2013-14 Proposed</b>
Non-Departmental	\$2,873,441	\$2,180,124	\$1,977,600	\$2,109,724
Water	2,723,712	2,805,170	2,756,815	2,940,635
Wastewater	2,111,625	2,332,310	2,333,943	2,393,153
Sanitation	2,715,985	2,954,795	2,824,688	3,044,460
Utility Administration	448,926	475,070	456,985	470,629
<b><i>Total Expenditures</i></b>	<b>\$10,873,689</b>	<b>\$10,747,469</b>	<b>\$10,350,031</b>	<b>\$10,958,601</b>

# UTILITY FUND

## MAJOR REVENUE SOURCES

### Water Revenues (36%)

Water revenues account for \$ 3,946,572 (36%) of the projected utility revenues for FY 2013-14.

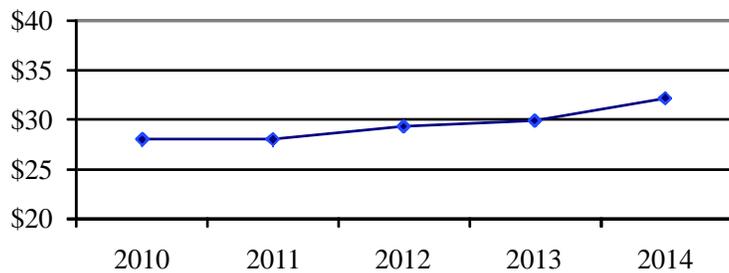
These revenues are based on the following water rates:

Base Rate (2,000 gallons)	\$11.40 per month
over 2,000 gallons	\$3.20 per 1,000 gallons
over 20,000 gallons	\$3.45 per 1,000 gallons

This rate is set based on generating revenues to cover the cost of purchasing water from the Brazosport Water Authority (BWA), operating 12 water wells, maintaining the water distribution system and related portions of debt service requirements.

For fiscal year 2013-14 BWA is increasing water rates by 4.8%, increasing their rate from \$1.85/1000 gallons to \$1.94/1000 gallons. We will increase our base rate to \$11.40 for 2,000 gallons and our per thousand to \$3.20 for amounts over the base. As requested by TCEQ, the City will continue to charge ‘tiered’ water rate which adds \$.25 per thousand gallons for all usage over 20,000 gallons. We will continue to provide a discount (40% of the base monthly bill) for senior citizens, which is applied to their base water and sewer bill. The city pumps an average of 3 million gallons per day to the distribution system. Our contract with the BWA requires the city to purchased 2 million gallons of water per day on a take or pay basis. The difference is made up with well water.

**Residential Water Bill  
(8,000 gallons)**



The 2013-14 fiscal year water revenue budget projection is determined by using the city’s customer base of 23 apartment complexes, 492 commercial accounts and 8,337 residences. Utilizing five years of data we have estimated the following water usages for these customer types:

CLASS	2013 Avg. No. of Customers	Avg. Gallons Over Base Per Customer /Unit	Annual estimated gallons Over Base	Over Base Dollars	Base Dollars @ \$11.40 per Customer
<b>USAGE UNDER 20 TGALS</b>				<b>@\$3.20 per 1,000</b>	
Multi - Family	24 (2974) units	4.00	9,504	\$30,413	\$6,019
Commercial	492	34.75	41,500	\$132,800	\$67,306
Residential	8,337	4.50	405,178	\$1,296,570	\$1,140,502
<b>USAGE OVER 20 TGALS</b>				<b>@\$3.45 per 1,000</b>	
Multi - Family			133,248	\$459,706	
Commercial			163,664	\$564,641	
Residential			45,020	\$155,318	
<b>Total Water Fees</b>				<b>\$3,853,275</b>	

**UTILITY FUND  
MAJOR REVENUE SOURCES**

**Sewer Revenues (33.4%)**

Sewer revenues account for \$3,656,419 (or 33.4%) of the projected utility revenues for FY 2013-14. These revenues are based on the following sewer rates:

Base Rate (2,000 gallons)	\$ 11.40
Over 2,000 gallons	\$ 3.40 per 1,000 gallons

\*Sewer rates for residential customers are capped at 15,000 gallons/month.

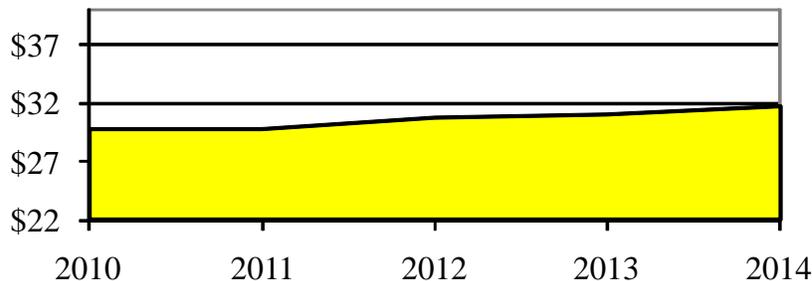
These rates reflect a \$.15 increase in the base rate and a \$.10 increase in the per 1,000 gallon rate.

This rate is based on covering the cost of maintaining the city’s wastewater collection and treatment system, which includes 38 lift stations, a 5.89 million gallons per day Wastewater Treatment Plant, as well as any debt service and administration costs allocated to the wastewater system.

Base on the above mentioned customer base, revenues from sewer fees are projected as follows:

CLASS	Avg. No. of Customers	Avg. Gallons Over Base Per Customer /Unit	Annual estimated gallons Over Base	Over Base Dollars @\$3.40 per 1,000	Base Dollars @ \$11.40 per Customer
SEWER					
Multi - Family	23 (2974 units)	4.00	142,752	\$485,357	\$6,019
Commercial	432	34.75	180,144	\$612,490	\$59,098
Residential	8,317	4.10	409,196	\$1,391,268	\$1,137,766
<b>Total Sewer Fees</b>				<b>\$3,691,997</b>	

**Residential Sewer Bill  
(8,000 gallons)**



**UTILITY FUND**  
**MAJOR REVENUE SOURCES**

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**Sanitation Fees (29.5%)**

Sanitation fees account for \$3,189,724 or 29.1% of projected utility revenues for FY 2013-14. These revenues are based on the following sanitation rates:

Residential Garbage/Trash	\$14.65 per month
Residential Recycling	\$ 2.15 per month
Apartment Garbage/Trash	\$14.65 per unit per month
Apartment Recycling	\$ 1.00 per unit per month

**Dumpster Rates**  
**Number Of Pickups Per Week**

	2x	3x	4x	5x	6x
3 Cubic Yard Container	\$64.47	\$96.62	\$128.94	\$173.15	\$193.40
4 Cubic Yard Container	\$85.93	\$128.94	\$171.89	\$214.89	\$257.82

**Shared Dumpster Rates**

Small Business	\$23.73
Medium Business	\$30.96
Large Business	\$38.19

## UTILITY FUND MAJOR REVENUE SOURCES

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These fees are set based on covering the cost of providing residential customers twice weekly garbage collection, once weekly co-mingled recyclable collection and twice monthly heavy trash collection. Heavy trash collection includes appliances and furniture.

Commercial and apartment customers are provided with side loading dumpsters which are serviced based on a set schedule.

The Sanitation department contains 25 employees and a fleet of 8 residential garbage/recycle trucks, 4 commercial trucks, 2 roll-off trucks, 6 flatbed trucks, 2 landscape loaders, and 1 front-end loader.

The 2013-14 budgeted sanitation revenues were determined as follows:

Residential - Using the projected customer base of 8,317 and fee of \$14.65, the calculated revenue would be \$1,462,128.

### Residential Recycling

8,317 customers x \$2.15 per month x 12 month = \$214,578.

### Apartment/Multi-family Garbage

2,974 apartment units x \$14.65 per month x 12 month = \$522,830.

### Apartment/Multi-family Recycling

2,974 apartment units x \$1.00 per month x 12 month = \$35,688.

### Commercial Garbage

The projected revenue for commercial garbage is \$671,000 for FY 13-14.

# UTILITY FUND PROJECTED REVENUE

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Plumbing Permits</b>	\$21,708	\$12,500	\$18,000	\$18,000
<b>Tap Fees</b>	16,430	10,000	12,000	12,000
<b>Administrative Fees</b>				
Late Payment Penalties	192,291	190,000	190,000	190,000
Transfer Fees	630	700	700	700
	<b>192,921</b>	<b>190,700</b>	<b>190,700</b>	<b>190,700</b>
<b>Water Revenue</b>				
Water Fees	3,620,470	3,726,417	3,726,417	3,832,442
Brazoria County Conservation District	23,533	20,000	23,500	23,500
City Water Usage	90,631	54,030	90,630	90,630
	<b>3,734,634</b>	<b>3,800,447</b>	<b>3,840,547</b>	<b>3,946,572</b>
<b>Sewer Revenue</b>	<b>3,437,300</b>	<b>3,534,925</b>	<b>3,534,925</b>	<b>3,656,419</b>
<b>Senior Citizens Discount</b>	<b>(182,428)</b>	<b>(182,300)</b>	<b>(185,000)</b>	<b>(200,000)</b>
<b>Sanitation</b>				
Residential Fees	647,788	1,448,904	1,448,904	1,462,128
Household Recycling	207,040	208,404	208,408	214,578
Commercial Garbage	1,416,674	671,457	655,000	671,000
Apartment Garbage Fee	501,209	521,045	512,000	522,830
Apartment Recycling	34,528	35,688	35,000	35,688
Special Pick Up Fees	9,187	9,000	9,000	9,000
Roll-Off Fees	96,380	131,950	150,000	140,000
Compactor Fees	113,532	116,725	100,000	100,000
Recycle Goods	18,151	15,000	18,000	18,000
Mulch Sales	10,212	8,500	8,500	8,500
Dumpster Initial Set Up Fees	5,700	5,000	8,000	8,000
	<b>3,060,401</b>	<b>3,171,673</b>	<b>3,152,812</b>	<b>3,189,724</b>
<b>Miscellaneous</b>	<b>134,150</b>	<b>120,602</b>	<b>149,707</b>	<b>130,624</b>
<b>Transfer from Utility Contingency</b>	<b>70,400</b>	<b>70,400</b>	<b>70,400</b>	<b>0</b>
<b>Interest Earned</b>	<b>20,759</b>	<b>18,522</b>	<b>18,000</b>	<b>14,562</b>
<b>Total Utility Revenue</b>	<b>\$10,506,275</b>	<b>\$10,747,469</b>	<b>\$10,802,091</b>	<b>\$10,958,601</b>

# UTILITY FUND



LAKE JACKSON

*City of Enchantment*



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# Non-Departmental

## Program Description

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This budget unit accounts for transfers to General Fund to reimburse administrative services incurred by Sanitation, Water and Wastewater and the transfer to Utility Debt Service to provide funds for the payment of long term debt. Additionally an amount is provided to pay the General Fund a franchise fee on Solid Waste.

# UTILITIES

## NON-DEPARTMENTAL - 0500

### *Resources*

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Revenues	2,873,441	2,180,124	1,977,600	2,109,724
<b>Total Resources</b>	<b>\$2,873,441</b>	<b>\$2,180,124</b>	<b>\$1,977,600</b>	<b>\$2,109,724</b>

### *Expenditures*

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Employee Incentive	\$0	\$70,400	\$0	\$0
Transfer to General Fund:				
Administrative Fee-Sanitation	137,692	127,100	127,100	127,100
Administrative Fee-Water/WW	337,230	311,289	311,289	311,289
Solid Waste Franchise Fee	110,500	102,000	102,000	102,000
Utility Contingency	70,400	0	0	0
Utility Projects	500,000	0	0	0
Transfer to Utility Debt Service	1,717,619	1,569,335	1,437,211	1,569,335
<b>Total Expenditures</b>	<b>\$2,873,441</b>	<b>\$2,180,124</b>	<b>\$1,977,600</b>	<b>\$2,109,724</b>

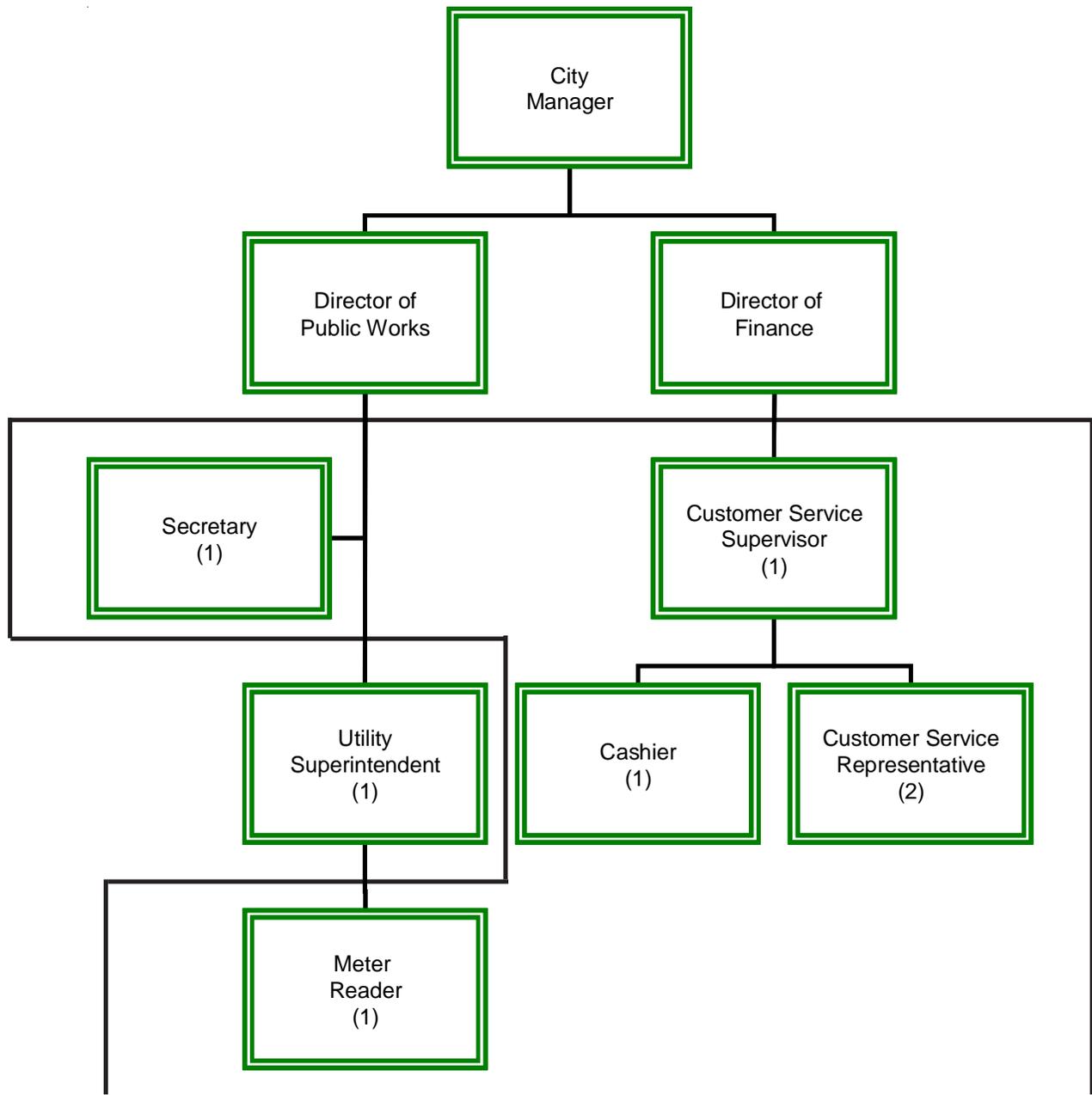
### *Personnel*

	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### *Major Budget Changes*

No lump sum has been budgeted for employees.

# Utility Administration



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

Utility Administration serves as the primary contact for utility customer requests for service, concerns, and inquiries. This department also maintains all utility customer records, bills for service provided, and monitors and collects active and inactive accounts receivable. Utility meter readers are also funded out of Utility Administration.

# ADMINISTRATION

## Utility Administration - 5000

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### FY12-13 ACCOMPLISHMENTS

<b>Vision Element</b>	Maintain a Well Managed City
<b>Objective:</b>	Use new technology to improve areas of operations
<b>Accomplished:</b>	Coordinated the replacement of mall area meters with new Mosiac Wi-fi meters
<b>Vision Element</b>	Maintain Infrastructure
<b>Objective:</b>	Continue to upgrade and maintain infrastructure, facilities, and equipment
<b>Accomplished:</b>	Coordinated the replacement of 500 Hershey water meters (under warranty).

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### FY13-14 GOALS & OBJECTIVES

<b>Department Goals:</b>	<ol style="list-style-type: none"><li>1). Continue to offer same day service for new customers and customer transfers.</li><li>2). Work with IT to implement GovNow software module to allow customers to access account information online and pay bills online</li></ol>
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# ADMINISTRATION

## Utility Administration - 5000

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### DEPARTMENT STANDARDS

- 1 Establish service the same day as requested 100% of the time.
- 2 Perform re-reads as requested by the customer 100% of the time

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### PROGRAM MEASURES

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Work orders generated:				
General Repair	2,183	2,000	1,500	1,500
Rereads	820	575	960	900
Finals	1,233	1,200	1,080	1,000
Connects (no longer count sets)	1,592	1,400	1,920	1,600
Pressure Tests	379	350	360	360
2 Accounts billed monthly	8,779	9,000	8,850	8,900
3 First notices mailed (monthly average)	1,365	1,370	1,350	1,300
4 Customers served:				
walk-up counter per day	5	5	5	5
5 Customers utilizing bank drafting	2,111	2,200	2,170	2,200

## ADMINISTRATION - 5000

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
General Resources	\$448,926	\$475,070	\$456,985	\$470,629
<b>Total Resources</b>	<b>\$448,926</b>	<b>\$475,070</b>	<b>\$456,985</b>	<b>\$470,629</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$192,136	\$189,800	\$178,309	\$179,900
Employee Benefits	67,464	70,600	65,176	71,400
Operating Expenses	164,606	183,120	181,950	185,100
Operating Transfers	24,720	31,550	31,550	34,229
<b>Total Expenditures</b>	<b>\$448,926</b>	<b>\$475,070</b>	<b>\$456,985</b>	<b>\$470,629</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

### *Major Budget Changes*

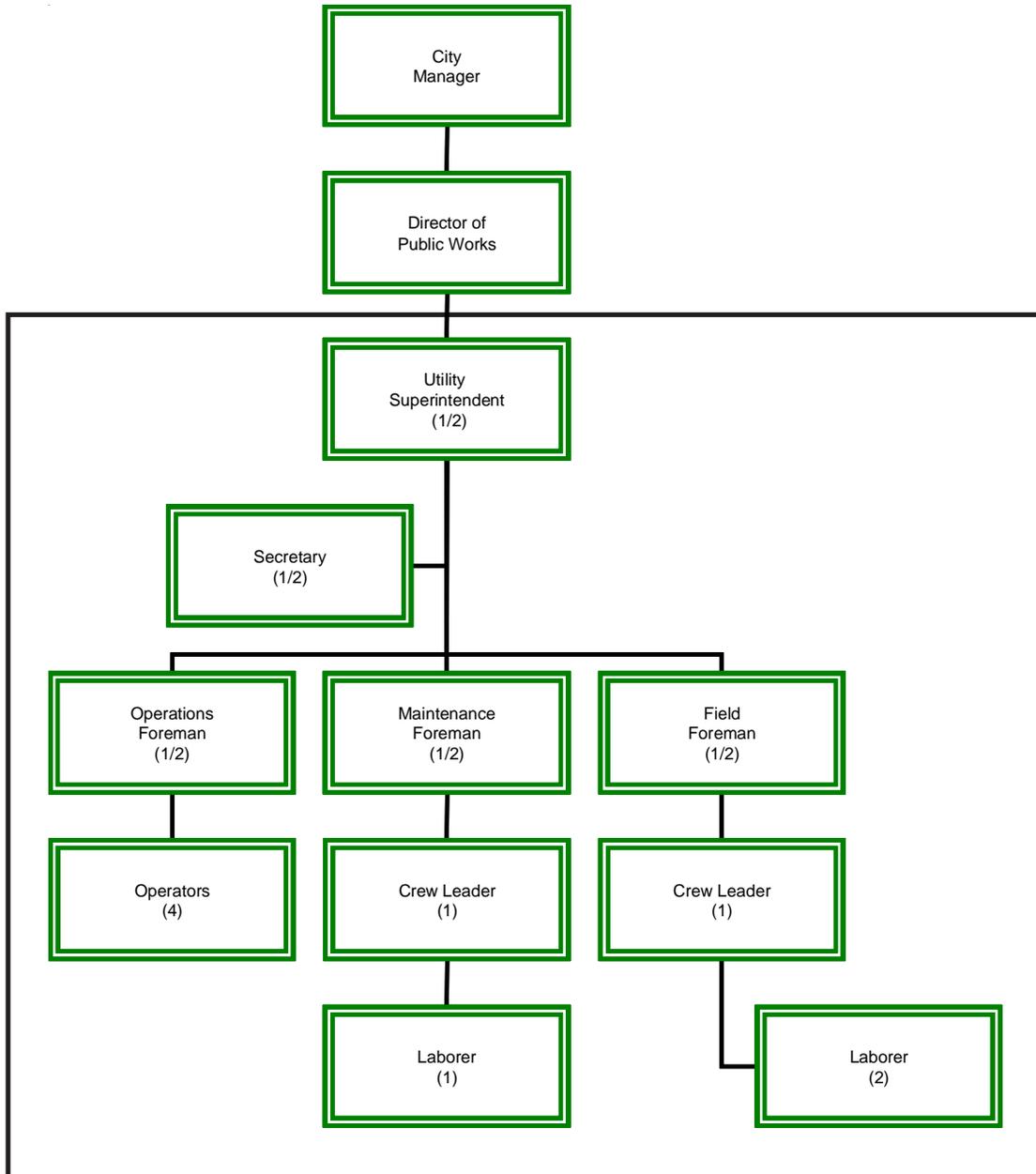
No major budget changes.

## UTILITY ADMINISTRATION - 5000

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$24,369	\$25,500	\$26,272	\$26,400
Office/Clerical	107,617	108,400	100,512	108,300
Management/Supervision	50,120	49,900	45,525	39,200
	<b>182,106</b>	<b>183,800</b>	<b>172,309</b>	<b>173,900</b>
<b>Overtime</b>	<b>10,030</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Group Insurance</b>				
Health	23,234	24,800	23,824	27,900
Life	396	700	416	700
Dental	2,007	2,200	2,128	2,400
Long Term Disability	727	900	684	800
	<b>26,364</b>	<b>28,600</b>	<b>27,052</b>	<b>31,800</b>
<b>Employee Benefits</b>				
Social Security	14,232	14,500	12,913	13,800
Retirement	26,170	26,700	24,627	25,100
Workers Compensation	698	800	584	700
	<b>41,100</b>	<b>42,000</b>	<b>38,124</b>	<b>39,600</b>
<b>Professional Service Fees</b>				
Physician Examination	236	0	0	0
Outside Auditor	17,784	18,500	20,000	20,000
	<b>18,020</b>	<b>18,500</b>	<b>20,000</b>	<b>20,000</b>
<b>Maintenance &amp; Repair</b>				
Equipment	705	800	800	800
Maintenance Contract	82,245	93,640	85,000	90,500
	<b>82,950</b>	<b>94,440</b>	<b>85,800</b>	<b>91,300</b>
<b>Rental - Equipment</b>	<b>99</b>	<b>500</b>	<b>0</b>	<b>0</b>
<b>Insurance</b>				
Property	451	450	250	250
Liability	622	750	1,000	1,000
	<b>\$1,073</b>	<b>\$1,200</b>	<b>\$1,250</b>	<b>\$1,250</b>

## UTILITY ADMINISTRATION - 5000

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Communications</b>	<b>\$20,709</b>	<b>\$25,380</b>	<b>\$30,000</b>	<b>\$28,650</b>
<b>Training</b>	<b>150</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Travel</b>	<b>47</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Dues &amp; Membership</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>
<b>General Supplies</b>				
Office	40,502	41,000	42,000	42,000
Operating	1,056	1,100	2,500	1,500
	<b>41,558</b>	<b>42,100</b>	<b>44,500</b>	<b>43,500</b>
<b>Operating Transfers</b>				
Equipment Replacement	24,720	31,550	31,550	34,229
Unemployment Insurance	0	0	0	0
	<b>24,720</b>	<b>31,550</b>	<b>31,550</b>	<b>34,229</b>
<b>Total Utility Administration</b>	<b>\$448,926</b>	<b>\$475,070</b>	<b>\$456,985</b>	<b>\$470,629</b>



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Water Department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements of the Texas Commission on Environmental Quality, the Texas Department of Health, the Texas Commission of Fire Protection and the United States Environmental Protection Agency. The City of Lake Jackson public water supply continues to merit recognition as a “Superior Water System“ by Texas Commission on Environmental Quality. Operational activities are maintained on a 24 hour basis. The City has a contract to purchase 2 million gallons per day from the Brazosport Water Authority. Infrastructure maintained and operated by this department includes 130 miles of mains, valves, fire hydrants, 9,029 taps and meters, 12 water wells, 5 elevated tanks, 4 ground storage tanks, and 2 Booster Pump Stations. This department responds to citizen’s requests concerning water leaks, water quality, high usage, and low pressure.

# Utilities

## Water - 5400

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### FY12-13 ACCOMPLISHMENTS

- Vision Element:** Maintain Infrastructure  
**Objective:** Maintain Facilities and equipment  
**Accomplished:**
- 1) Replaced 500 Meters (meters for warranty exchange)
  - 2) Well # 5 Cleaned, Serviced, and Inspected Well Screen and Serviced Pump, Motor, Pump Discharge pipe and Serviced Controls
  - 3) Installed Auto Pacing Chlorine Feed at both Water Plants
  - 4) Painted and Serviced 110 Fire Hydrants
  - 5) Installed transfer switch and generator at Well # 16
  - 6) Installed transfer switch at Well # 9
  - 7) Replaced all 12 well meters. TCEQ requires replacing meters every two years.
  - 8) Rebuilt one 1000 GPM Pump at Beechwood Water Plant
  - 9) Install 12" Water Line on Hwy 332 to Balsam Water Tower
  - 10) Installed new Fence around Beechwood Water Plant
  - 11) Replaced 1000 Meters (CIP)
  - 12) Replaced Flow Charts at both water plants & Transmitters
- Objective:** Improve Assessment of Infrastructure  
**Accomplished:**
- 1) Continued Adding Existing Fire Hydrant Database to GIS System
  - 2) Updated Annual Assessment of Major Utility Equipment

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### FY13-14 GOALS & OBJECTIVES

- Vision Element:** Enable growth and revitalization  
**Objective:** Facilitate Development property surrounding the airport  
**Goals:** Extend water utilities to the area around the airport by July 1, 2014.
- Vision Element:** Maintain Infrastructure  
**Objective:** Continue to upgrade and maintain infrastructure, facilities & equipment  
**Goals:** Develop annual infrastructure report for city maintained fire hydrants, and major utility equipment including condition assessment and prioritization of maintenance projects and present to City Manager by February 28, 2014.
- Department Projects:**
- 1) Well # 14 Clean, Service, and Inspect Well Screen and Service Pump, Motor, Pump Discharge pipe and Serviced Controls
  - 2) Paint and Service 100 Fire Hydrants
  - 3) Install 10 Bacteriological Sampling Points
  - 4) Update probes for water testing at both plants

# Utilities

## Water - 5400

### DEPARTMENT STANDARDS

- 1 Annual testing and calibration of meters for high-use customers representing 10% of total water sold
- 2 Replace residential water meters on a 10-year schedule
- 3 Paint, service, and flow test hydrants on a 10-year schedule (current funding doesn't allow flow testing)
- 4 Manage the water system to achieve maximum available credit under the ISO Fire Suppression Rating Schedule

### PROGRAM MEASURES

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 Total water produced by wells (million gallons)	973	800	875	900
2 Total water used from BWA (million gallons)	590	730	730	730
3 Total water distributed (million gallons)	1564	1,530	1,605	1,630
4 Red Water Complaints (days)	0	10	10	10
5 Taste and Odor Complaints (days)	0	10	10	10
6 TCEQ Production Capacity required (MGD)	10.03	10.00	10.00	10.00
7 TCEQ Production Capacity provided (MGD)	10.67	10.89	10.53	10.89
8 TCEQ total storage required (MG)	2.32	2.35	2.35	2.35
9 TCEQ total storage provided (MG)	6.55	6.55	6.55	6.55
10 # of leaks repaired	945	400	250	400
Avg. time from leak report to final cleanup (days)				
11 Fire hydrants serviced (%)	7%	10%	10%	10%
12 TCEQ Distribution Capacity requirement (MGD)	14.42	9.44	6.50	9.44
13 TCEQ Distribution Capacity Provided (MGD)	11.50	10.94	11.78	11.78
14 TCEQ EST Required (MG)	5.53	2.35	2.35	2.35
15 TCEQ EST Provided (MG)	6.55	6.55	2.55	2.55
16 Drought contingency plan activated (days)	81	0	0	0
17 Unaccounted water (% of total distributed)	18%	20%	20%	20%
18 New or replaced residential meters (%)	15%	10%	16%	1%
19 Full Staffing Level (%)	90%	100%	85%	100%

# WATER - 5400

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Revenues	\$2,723,712	\$2,805,170	\$2,756,815	\$2,940,635
<b>Total Resources</b>	<b>\$2,723,712</b>	<b>\$2,805,170</b>	<b>\$2,756,815</b>	<b>\$2,940,635</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$448,904	\$444,000	\$397,286	\$447,400
Employee Benefits	151,522	158,200	130,269	164,100
Operating Expenses	2,076,301	2,159,580	2,185,870	2,276,900
Capital Outlay	0	0	0	0
Operating Transfers	46,985	43,390	43,390	52,235
<b>Total Expenditures</b>	<b>\$2,723,712</b>	<b>\$2,805,170</b>	<b>\$2,756,815</b>	<b>\$2,940,635</b>

<i>Personnel</i>	2010-12 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	5.00	5.00	5.00	5.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	4.00	4.00	4.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>

## *Major Budget Changes*

BWA charges are up by \$65,700 due to increase in their rate.

## WATER - 5400

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$145,892	\$145,000	\$89,687	\$146,100
Office/Clerical	15,306	16,400	15,216	15,200
Technical	138,589	139,700	133,238	139,200
Management/Supervision	101,421	98,900	104,145	102,900
	<b>401,208</b>	<b>400,000</b>	<b>342,286</b>	<b>403,400</b>
<b>Overtime</b>	<b>47,696</b>	<b>44,000</b>	<b>55,000</b>	<b>44,000</b>
<b>Group Insurance</b>				
Health	44,201	47,500	39,164	53,500
Life	785	1,400	685	1,400
Dental	3,819	4,100	3,498	4,600
Long Term Disability	1,554	2,000	1,372	2,000
	<b>50,359</b>	<b>55,000</b>	<b>44,719</b>	<b>61,500</b>
<b>Employee Benefits</b>				
Social Security	33,273	33,900	28,307	34,200
Retirement	61,076	62,300	52,882	62,500
Workers Compensation	6,814	7,000	4,361	5,900
	<b>101,163</b>	<b>103,200</b>	<b>85,550</b>	<b>102,600</b>
<b>Professional Service Fees</b>				
Physician Examination	695	700	0	0
Large Meter Evaluation	17,000	15,000	15,000	15,000
Environmental Consultant	3,112	5,000	5,000	5,000
Lab Work	15,612	17,000	17,000	17,000
Brazoria County Conservation	30,122	23,000	26,250	27,000
	<b>66,541</b>	<b>60,700</b>	<b>63,250</b>	<b>64,000</b>
<b>BWA - Water Purchase</b>	<b>1,317,600</b>	<b>1,350,500</b>	<b>1,350,500</b>	<b>1,416,200</b>
<b>Maintenance &amp; Repair</b>				
Building	2,990	4,000	4,000	4,000
Water Production/Distribution	112,585	110,000	110,000	125,000
Fire Hydrant Maintenance	16,230	17,000	16,095	17,000
Wells	24,344	65,000	60,000	65,000
Vehicles	3,600	12,000	12,000	12,000
Equipment	85,981	76,000	76,000	76,000
Maintenance Contracts	14,142	21,000	31,000	33,400
	<b>259,872</b>	<b>305,000</b>	<b>309,095</b>	<b>332,400</b>

# WATER - 5400

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Rental - Vehicle &amp; Equipment</b>	<b>\$8,222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Insurance</b>				
Property	182	185	100	100
Liability	2,360	2,795	2,500	2,500
	<b>2,542</b>	<b>2,980</b>	<b>2,600</b>	<b>2,600</b>
<b>Communication</b>	<b>39,062</b>	<b>35,800</b>	<b>50,100</b>	<b>50,100</b>
<b>Advertising</b>	<b>5,330</b>	<b>5,000</b>	<b>5,500</b>	<b>5,500</b>
<b>Training</b>	<b>7,640</b>	<b>6,900</b>	<b>5,000</b>	<b>6,900</b>
<b>Travel</b>	<b>872</b>	<b>1,000</b>	<b>949</b>	<b>1,000</b>
<b>Dues and Memberships</b>	<b>1,713</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>State Permit</b>	<b>24,581</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>General Supplies</b>				
Office	557	600	600	600
Wearing Apparel	2,219	4,500	4,310	4,500
Gasoline & Diesel	24,002	22,100	24,466	23,600
Operating	40,379	50,000	50,000	50,000
Meters	26,970	20,000	30,000	30,000
Chemicals	22,403	42,000	42,000	42,000
	<b>116,530</b>	<b>139,200</b>	<b>151,376</b>	<b>150,700</b>
<b>Electricity &amp; Natural Gas</b>	<b>225,796</b>	<b>225,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	46,985	43,390	43,390	52,235
Unemployment Insurance	0	0	0	0
	<b>46,985</b>	<b>43,390</b>	<b>43,390</b>	<b>52,235</b>
<b>Total Water Production</b>	<b>\$2,723,712</b>	<b>\$2,805,170</b>	<b>\$2,756,815</b>	<b>\$2,940,635</b>

# WATER DEPARTMENT PROFORMA

## RESOURCES

	Actual 2009 - 10	Actual 2010 - 11	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012 - 13	Proposed 2013 - 14
Water Sales	\$ 3,348,708	\$ 3,899,362	\$ 3,620,470	\$ 3,726,417	\$ 3,726,417	\$ 3,832,442
Water for City	58,657	81,629	90,631	54,030	90,630	90,630
Bulk Water Sales	425	-	-	-	-	-
Senior Citizen Discount	(160,719)	(166,934)	(182,428)	(182,300)	(185,000)	(200,000)
Brazoria County Cons. Dist.	18,396	27,331	23,533	20,000	23,500	23,500
Site Rental Fees	87,247	121,355	134,150	120,602	149,707	130,624
Adjustments	-	(19,213)	-	-	-	-
Tap Fees	24,682	12,815	28,603	16,875	22,500	22,500
<b>Total Resources</b>	<b>\$ 3,377,396</b>	<b>\$ 3,956,345</b>	<b>\$ 3,714,959</b>	<b>\$ 3,755,624</b>	<b>\$ 3,827,754</b>	<b>\$ 3,899,696</b>

## EXPENDITURES

	Actual 2009 - 10	Actual 2010 - 11	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012 - 13	Proposed 2013 - 14
Salaries & Wages	\$ 387,232	\$ 349,709	\$ 401,208	\$ 400,000	\$ 342,286	\$ 403,400
Overtime	51,688	59,204	47,696	44,000	55,000	44,000
Employee Incentive	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-
Group Insurance	44,390	44,521	50,359	55,000	44,719	61,500
Social Security	33,436	31,817	33,273	33,900	28,307	34,200
Retirement	53,032	68,698	61,076	62,300	52,882	62,500
Worker's Compensation	13,679	5,118	6,814	7,000	4,361	5,900
Professional Service Fees	356	2,170	695	700	-	-
Professional Service - Tech	11,094	12,759	35,724	37,000	37,000	37,000
Brazoria County Cons Dist.	21,885	33,047	30,122	23,000	26,250	27,000
BWA	1,197,200	1,197,200	1,317,600	1,350,500	1,350,500	1,416,200
Maintenance & Repairs	221,487	507,589	259,872	305,000	309,095	332,400
Equipment Rental	-	7,445	8,222	-	-	-
Insurance	3,400	3,019	2,542	2,980	2,600	2,600
Communications	25,663	32,410	39,062	35,800	50,100	50,100
Advertising	4,061	4,552	5,330	5,000	5,500	5,500
Training & Travel	4,728	3,082	8,512	7,900	5,949	7,900
State Inspection Permit & Dues	28,188	26,702	26,294	27,500	27,500	27,500
General Supplies & Chemicals	123,932	121,464	116,530	139,200	151,376	150,700
Electricity & Natural Gas	208,559	269,195	225,796	225,000	220,000	220,000
Equipment	-	-	-	-	-	-
Equipment Replacement	58,810	48,815	46,985	43,390	43,390	52,235
Billing Services	144,270	149,658	168,600	165,273	171,500	176,400
Administrative Transfer	155,644	155,644	168,615	155,644	155,644	155,644
<b>Total Expenditures</b>	<b>\$ 2,792,734</b>	<b>\$ 3,133,818</b>	<b>\$ 3,060,927</b>	<b>\$ 3,126,087</b>	<b>\$ 3,083,959</b>	<b>\$ 3,272,679</b>

## NET OF OPERATING

**\$ 584,662    \$ 822,527    \$ 654,032    \$ 629,537    \$ 743,795    \$ 627,017**

## NON - OPERATING REVENUE

Administrative Services	\$ 71,730	\$ 75,274	\$ 69,450	\$ 68,700	\$ 68,700	\$ 68,700
Transfer from Gen. Contingency	15,200	15,000	15,200	15,200	15,200	-
Utility Contingency	-	-	-	-	-	-
Non-Operating Interest	5,650	5,909	7,475	6,680	6,500	5,240
<b>Total Non-Operating Revenue</b>	<b>\$ 92,580</b>	<b>\$ 96,183</b>	<b>\$ 92,125</b>	<b>\$ 90,580</b>	<b>\$ 90,400</b>	<b>\$ 73,940</b>

## NON - OPERATING EXPEND

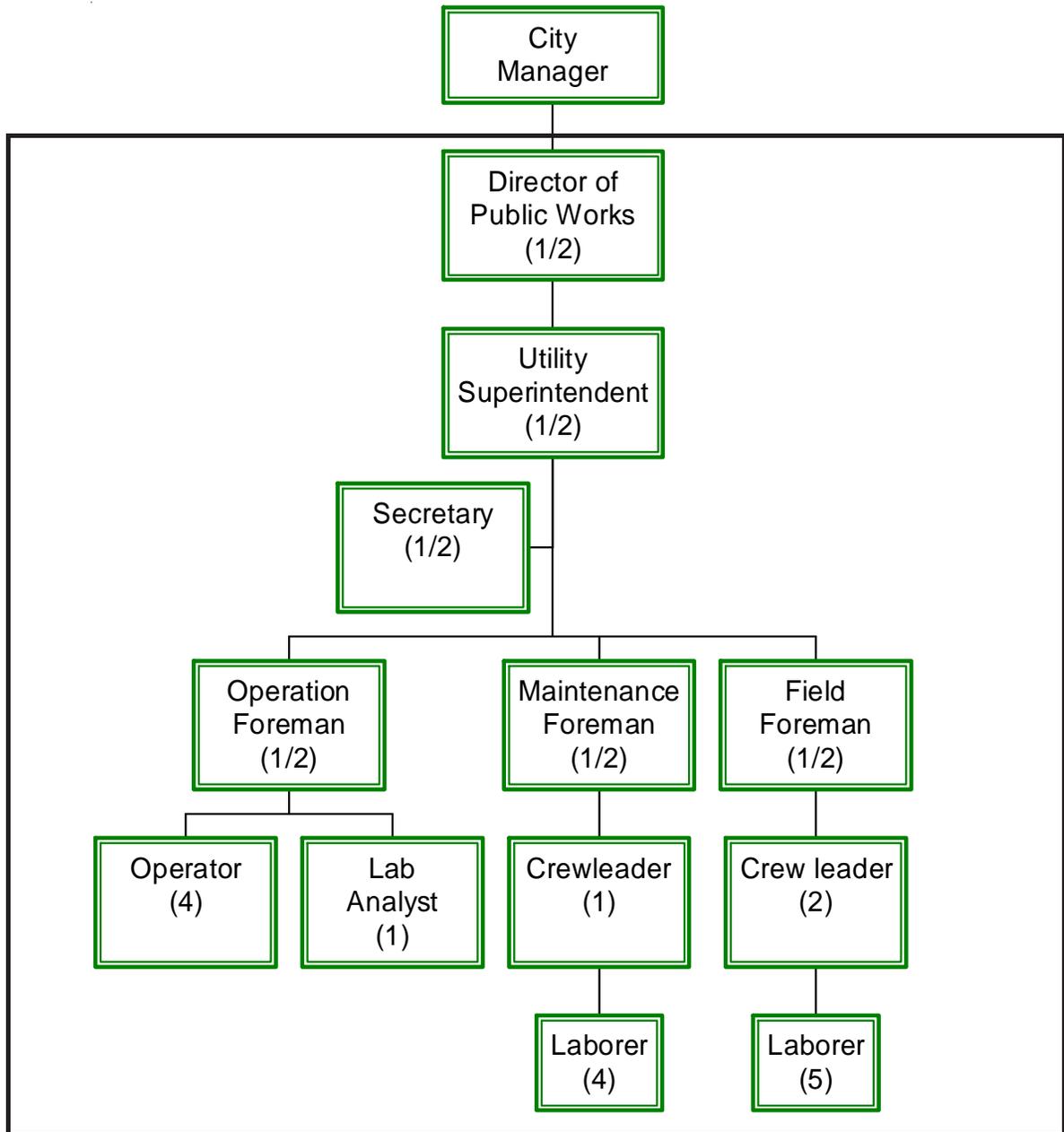
Debt Service Transfers	\$ 267,570	\$ 112,871	\$ 120,233	\$ 109,853	\$ 100,605	\$ 109,853
Transfer to Capital Projects	-	-	450,000	-	-	-
Utility Contingency	-	15,200	15,200	15,200	-	-
Capital Improvements	350,000	-	-	-	-	-
<b>Total Non-Operating Expend</b>	<b>\$ 617,570</b>	<b>\$ 128,071</b>	<b>\$ 585,433</b>	<b>\$ 125,053</b>	<b>\$ 100,605</b>	<b>\$ 109,853</b>

## NET GAIN (LOSS)

**\$ 59,672    \$ 790,639    \$ 160,724    \$ 595,064    \$ 733,590    \$ 591,104**

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# Wastewater



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. Wastewater generated by customers throughout the City flows through gravity mains to a series of lift stations where it is pumped to the Reclamation Center. There are currently four “master” lift stations which pump directly to the Reclamation Center, and 38 lift stations which serve various subdivisions or convey wastewater to a “master” lift station. At the Water Reclamation Center, wastewater is processed in accordance with State and Federal regulations. Reclaimed water is discharged into Dow Canal for Water Reuse by Industry. Activities in this department include emergency response to stoppages, routine cleaning and inspection of mains, pump and valve maintenance, laboratory analysis, and 24/7 operations of the lift stations and Reclamation Center.

## Utilities

### Wastewater Collection & Reclamation - 6000

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#### FY12-13 ACCOMPLISHMENTS

- Vision Element:** Maintain Infrastructure  
**Objective:** Upgrade and Maintain Infrastructure and Facilities  
**Accomplished:**
- 1) Replaced Blower # 6
  - 2) Replaced Electrical for rusted out piping and lights at headworks at the Wastewater Plant
  - 3) Rebuilt Fine Screen # 1
  - 4) Repaired leak at Chlorine Basin at the Water Reclamation Center.
  - 5) Installed high level lights at lift stations 29,3 (per TCEQ)
  - 6) Had to replace all under ground power cables and control cables to both clarifiers
  - 7) Replaced pumps at lift station 4,38,40,41 & 2 pumps at wastewater treatment plant (Flygt Pumps)
- Department Projects:**
- 1) Updated Annual Assessment of Major Utility Equipment
  - 2) Implemented Sanitary Sewer Overflow Initiative Plan as required by TCEQ
  - 3) Established standards and schedule for mapping and assessment of sanitary sewer system

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#### FY13-14 GOALS & OBJECTIVES

- Vision Element:** Enable growth and revitalization  
**Objective:** Facilitate Development property surrounding the airport  
**Goal:** Develop phase plan for wastewater utility extension to the area around the airport.
- Objective:** Facilitate development of new housing  
**Goal:** Upgrade capacity of lift station 13 for development of Oyster Bend by September 30, 2014
- Vision Element:** Maintain Infrastructure  
**Objective:** Continue to upgrade and maintain infrastructure, facilities & equipment  
**Goal:**
- 1) Develop annual infrastructure report for city maintained major utility equipment including condition assessment and prioritization of maintenance projects and present to City Manager by February 28, 2014.
  - 2) Implement year 1 of sanitary sewer mapping and assessment program
- Department Projects:**
- 1) Replace Blower # 7 ( Last One)
  - 2) Rebuild Fine Screen # 2
  - 3) Replace Pumps, Controls and Building at Lift Station # 19
  - 4) Replace Pumps and Controls at Lift Station # 12
  - 5) Install high level lights and transfer switches at various lift stations (per TCEQ)
  - 6) Continue Implementation of Sanitary Sewer Overflow Initiative Plan as required by TCEQ

## Utilities

### Wastewater Collection & Reclamation - 6000

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#### DEPARTMENT STANDARDS

- 1 Clean, inspect, and test collection system on a 15-year schedule
- 2 No wet weather sanitary sewer overflows or backups for less than a 2-Year rainfall event
- 3 Operate DCWRC to discharge 5 mg/L total suspended solids (TSS) and biological oxygen demand (BOD) (TCEQ Permit is 20 mg/L)
- 4 Type II reclaimed water from the City of Lake Jackson's Dyson Campbell Water Reclamation Center is being used as a raw water supplement for Industry. (Dow)

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#### PROGRAM MEASURES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
1 Linear Feet of sewer mains cleaned	67,726	110,000	65000 *	110,000 **
2 Linear Feet of sewer mains recorded on video	3,575	20,000	5000 *	20,000 **
3 Number of sewer leaks repaired	1	70	10 *	50 **
4 Number of sewer main blockages cleared	23	75	24	50
5 Manhole Maintenance	53	75	75	75 **
6 Sanitary sewer overflows (#)	0	10	3	0
7 Service area evaluated (%)	0%	5%	5%	5% **
8 Odor complaints (#)	0	0	10	0
9 Total millions gallons treated	963	1,400	849	1,400
10 Estimated dry tons sludge produced	299	500	295	500
11 Full Staffing Level (%)	88%	100%	85%	100%

\* FY12-13 Reduced number due to staffing level

\*\* Required elements of Sanitary Sewer Overflow (SSO) Initiative with the Texas Commission on Environmental Quality (TCEQ)

## WASTEWATER - 6000

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Revenues	\$2,111,625	\$2,332,310	\$2,333,943	\$2,393,153
<b>Total Resources</b>	<b>\$2,111,625</b>	<b>\$2,332,310</b>	<b>\$2,333,943</b>	<b>\$2,393,153</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$652,568	\$681,800	\$665,421	\$747,900
Employee Benefits	223,732	249,400	225,034	276,000
Operating Expenses	1,102,434	1,240,075	1,282,453	1,211,950
Capital Outlay	0	0	0	0
Operating Transfers	132,891	161,035	161,035	157,303
<b>Total Expenditures</b>	<b>\$2,111,625</b>	<b>\$2,332,310</b>	<b>\$2,333,943</b>	<b>\$2,393,153</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	5.00	5.00	5.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>19.50</b>	<b>19.50</b>	<b>19.50</b>	<b>20.00</b>

### *Major Budget Changes*

Salary & benefits increased by \$25,900. Half of the Public Works Director's salary has been moved from Inspections to this department.

## WASTEWATER - 6000

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$301,737	\$337,400	\$297,577	\$345,700
Office Clerical	15,306	16,400	15,216	15,200
Technical	169,260	174,100	173,483	177,000
Management/Supervision	101,421	98,900	104,145	155,000
	<b>587,724</b>	<b>626,800</b>	<b>590,421</b>	<b>692,900</b>
<b>Overtime</b>	<b>64,844</b>	<b>55,000</b>	<b>75,000</b>	<b>55,000</b>
<b>Group Insurance</b>				
Health	69,592	80,500	72,375	93,100
Life	1,244	2,400	1,263	2,500
Dental	6,008	7,000	6,465	8,000
Long Term Disability	2,305	3,100	2,372	3,400
	<b>79,149</b>	<b>93,000</b>	<b>82,475</b>	<b>107,000</b>
<b>Employee Benefits</b>				
Social Security	48,557	52,200	47,676	57,200
Retirement	88,401	95,800	89,367	104,500
Workers Compensation	7,625	8,400	5,516	7,300
	<b>144,583</b>	<b>156,400</b>	<b>142,559</b>	<b>169,000</b>
<b>Professional Services</b>				
Physician Examination	1,943	1,500	0	0
Environmental Consultant	4,686	7,500	3,500	7,500
	<b>6,629</b>	<b>9,000</b>	<b>3,500</b>	<b>7,500</b>
<b>Testing Laboratory</b>	<b>10,777</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Sludge Disposal</b>	<b>63,935</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Maintenance &amp; Repair</b>				
Building	26,836	26,000	65,000	30,000
Wastewater Collection System	24,157	53,000	53,000	53,000
Vehicles	29,819	30,000	30,000	30,000
Equipment	203,583	190,000	265,000	190,000
Maintenance Contracts	37,797	50,000	48,000	50,000
	<b>322,192</b>	<b>349,000</b>	<b>461,000</b>	<b>353,000</b>
<b>Rental - Equipment</b>	<b>33,155</b>	<b>40,000</b>	<b>36,000</b>	<b>40,000</b>

## WASTEWATER - 6000

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Insurance</b>				
Property	26,482	26,485	28,150	28,150
Liability	5,442	6,390	6,300	6,300
	<b>31,924</b>	<b>32,875</b>	<b>34,450</b>	<b>34,450</b>
<b>Communication</b>	<b>7,423</b>	<b>6,500</b>	<b>7,200</b>	<b>7,500</b>
<b>Training</b>	<b>7,876</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Travel</b>	<b>834</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Dues &amp; Memberships</b>	<b>\$1,798</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>State Inspection</b>	<b>37,098</b>	<b>37,000</b>	<b>39,503</b>	<b>40,000</b>
<b>General Supplies</b>				
Office	\$874	\$700	\$700	\$700
Wearing Apparel	6,377	5,800	4,500	5,800
Gasoline & Diesel	42,056	42,900	45,400	43,500
Fuel - CNG	3,748	5,300	4,200	4,400
Operating	34,336	40,000	40,000	40,500
Chemicals	96,922	145,000	110,000	138,600
	<b>184,313</b>	<b>239,700</b>	<b>204,800</b>	<b>233,500</b>
<b>Electricity</b>	<b>394,480</b>	<b>430,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Transfers</b>				
Equipment Replacement	132,891	161,035	161,035	157,303
Unemployment Insurance	0	0	0	0
	<b>132,891</b>	<b>161,035</b>	<b>161,035</b>	<b>157,303</b>
<b>Total Wastewater</b>	<b>\$2,111,625</b>	<b>\$2,332,310</b>	<b>\$2,333,943</b>	<b>\$2,393,153</b>

## WASTEWATER DEPARTMENT PROFORMA

### RESOURCES

	Actual 2009 - 10	Actual 2010 - 11	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012 - 13	Proposed 2013 - 14
Sewer Base Sales	\$ 3,228,670	\$ 3,565,955	\$ 3,437,300	\$ 3,534,925	\$ 3,534,925	\$ 3,656,419
Site Rental Fees	6,664	6,627	-	-	-	-
Adjustments	-	(17,298)	-	-	-	-
Tap Fees & Permits	8,227	4,272	9,535	5,625	7,500	7,500
<b>Total Resources</b>	<b>\$ 3,243,561</b>	<b>\$ 3,559,556</b>	<b>\$ 3,446,835</b>	<b>\$ 3,540,550</b>	<b>\$ 3,542,425</b>	<b>\$ 3,663,919</b>

### EXPENDITURES

	Actual 2009 - 10	Actual 2010 - 11	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012 - 13	Proposed 2013 - 14
Salaries & Wages	\$ 530,932	\$ 530,471	\$ 587,724	\$ 626,800	\$ 590,421	\$ 692,900
Overtime	64,063	81,624	64,844	55,000	75,000	55,000
Employee Incentive	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-
Group Insurance	72,891	75,193	79,149	93,000	82,475	107,000
Social Security	45,438	47,715	48,557	52,200	47,676	57,200
Retirement	71,983	102,301	88,401	95,800	89,367	104,500
Worker's Compensation	14,137	6,443	7,625	8,400	5,516	7,300
Tuition Reimbursement	-	-	-	-	-	-
Professional Service Fees	15,300	18,263	17,406	24,000	18,500	22,500
Sludge Disposal	41,590	35,577	63,935	70,000	70,000	70,000
Maintenance & Repairs	384,057	258,596	322,192	349,000	461,000	353,000
Equipment Rental	35,311	44,928	33,155	40,000	36,000	40,000
Insurance	27,886	31,038	31,924	32,875	34,450	34,450
Communications	6,043	6,228	7,423	6,500	7,200	7,500
Advertising	-	751	-	-	-	-
Training & Travel	4,482	1,931	8,710	8,000	8,000	8,000
State Inspection & Dues	44,410	38,921	38,896	40,000	42,503	43,000
General Supplies	218,311	195,066	184,313	239,700	204,800	233,500
Electricity & Natural Gas	485,868	453,279	394,480	430,000	400,000	400,000
Books & Periodicals	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Equipment Replacement	99,585	87,645	132,891	161,035	161,035	157,303
Billing Services	144,270	149,658	160,600	165,273	163,400	168,000
Administrative Transfer	155,645	155,645	168,615	155,645	155,645	155,645
<b>Total Expenditures</b>	<b>\$ 2,462,202</b>	<b>\$ 2,321,273</b>	<b>\$ 2,440,840</b>	<b>\$ 2,653,228</b>	<b>\$ 2,652,988</b>	<b>\$ 2,716,798</b>

### NET OF OPERATING

**\$ 781,359    \$ 1,238,283    \$ 1,005,995    \$ 887,322    \$ 889,437    \$ 947,121**

### NON - OPERATING REVENUE

Administrative Services	\$ 69,680	\$ 69,171	\$ 65,590	\$ 65,000	\$ 65,000	\$ 65,000
Transfer from Gen. Contingency	24,000	24,000	24,000	24,000	24,000	-
Utility Contingency	-	-	-	-	-	-
Non-Operating Interest	5,490	5,429	7,060	6,300	6,100	4,950
<b>Total Non-Operating Revenue</b>	<b>\$ 99,170</b>	<b>\$ 98,600</b>	<b>\$ 96,650</b>	<b>\$ 95,300</b>	<b>\$ 95,100</b>	<b>\$ 69,950</b>

### NON - OPERATING EXPEND

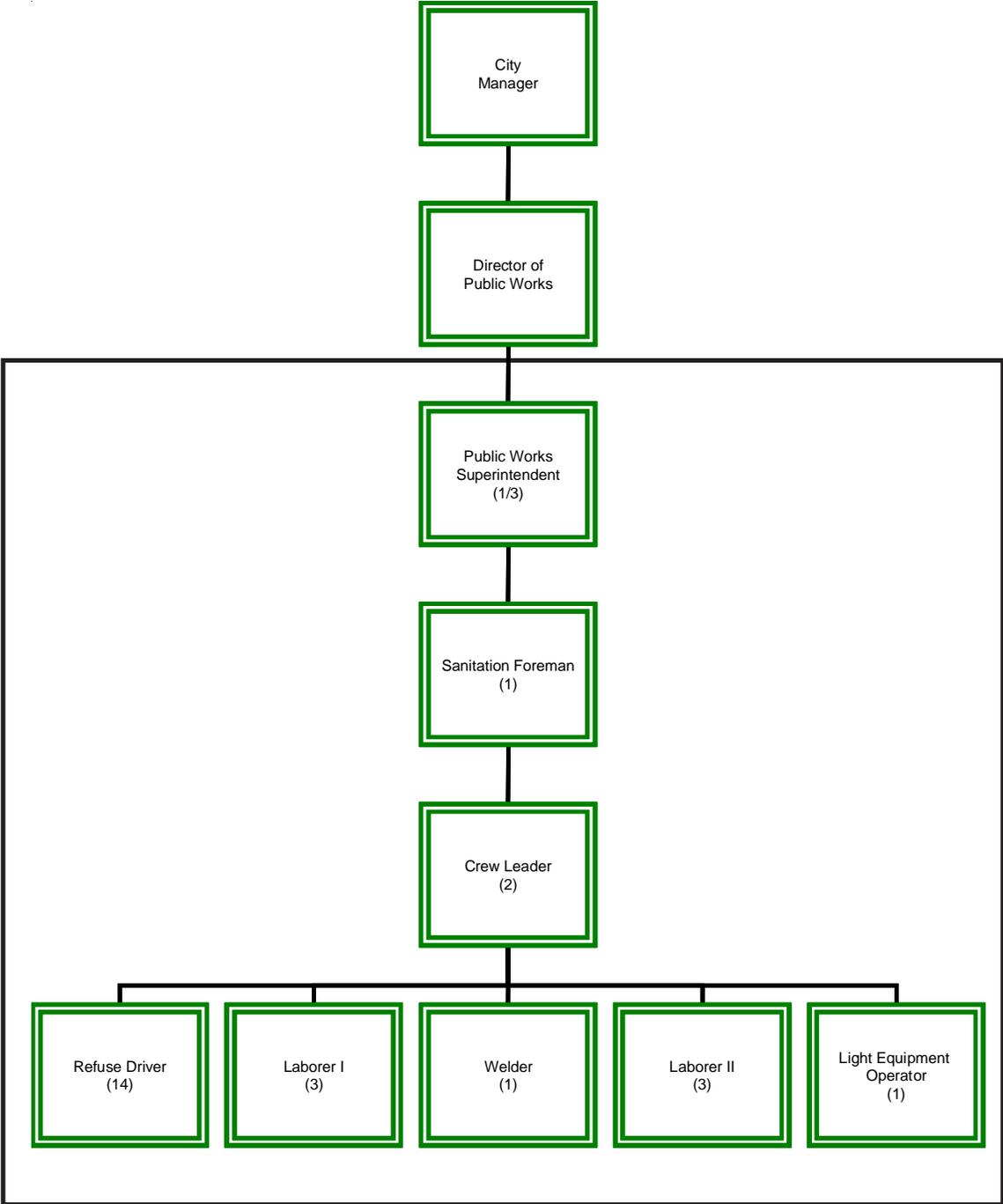
Debt Service Transfers	\$ 1,363,370	\$ 1,499,570	\$ 1,597,386	\$ 1,459,482	\$ 1,336,606	\$ 1,459,482
WWTP Bond Reserve Fund	-	-	-	-	-	-
Transfer to Capital Projects	-	-	50,000	-	-	-
Utility Contingency	-	24,000	24,000	24,000	-	-
Capital Improvements	-	-	-	-	-	-
<b>Total Non-Operating Expend</b>	<b>\$ 1,363,370</b>	<b>\$ 1,523,570</b>	<b>\$ 1,671,386</b>	<b>\$ 1,483,482</b>	<b>\$ 1,336,606</b>	<b>\$ 1,459,482</b>

### NET GAIN (LOSS)

**\$ (482,841)    \$ (186,687)    \$ (568,741)    \$ (500,860)    \$ (352,069)    \$ (442,411)**

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# Sanitation



*The outlined portion of this organizational chart represents those positions budgeted within this department.*

## Program Description

The Sanitation Department provides for the removal of all trash and rubbish. Each residential unit in the City receives household garbage collection service two times per week and special collection of large items and brush twice per month on an as needed basis. This department operates and maintains a mulching facility located at 103 Canna Lane. Commercial collection service is provided to commercial and industrial customers, with service levels dictated by the needs of each individual customer. Curbside recycling services, through a “blue bag” system, is provided once per week to residential customers. Apartment complexes and schools receive containerized recycling services. The city participates as the “performing party” for the Southern Brazoria Clean Cities Coalition, and has contracted for disposal and recyclable processing provided by Brazoria County Environmental Center, located on FM523.

## Public Works Sanitation - 7600

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### FY12-13 ACCOMPLISHMENTS

**Department Projects:**

- Accomplished:** 1. Achieved the departments goal of working 990 days without a lost time accident, injury, or other significant loss.
- Accomplished:** 2. Maintained labeling all dedicated commercial dumpsters.
- Accomplished:** 3. Continued to check the commercial accounts against billing database.
- Accomplished:** 4. Continued to provide outstanding service both to our residential and commercial customers.

---

### FY13-14 GOALS & OBJECTIVES

**Department Projects:**

- Goals:** 1) Achieve the departments goal of working 1,325 days without a lost time accident, injury or other significant loss.
- Goals:** 2) Maintain labeling of all dedicated commercial dumpsters.
- Goals:** 3) Continue to check the commercial accounts against billing database.
- Goals:** 4) Continue to provide outstanding service both to our residential and commercial customers.

**PUBLIC WORKS**  
**Sanitation - 7600**

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**DEPARTMENT STANDARDS**

- 1 Collect Household Garbage, Twice Weekly by 5:00 p.m.
- 2 Collect Residential Heavy Trash, Twice Monthly within Scheduled Week
- 3 Provide Free Mulch for Citizens and City Departments

---

**PROGRAM MEASURES**

	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
1 % of days household garbage is collected by 5 p.m.	99%	99%	99%	99%
2 % of time heavy trash is collected within scheduled week	100%	100%	100%	100%
3 Commercial/Apartments customers	540	550	540	550
4 Residential Customers	8,236	8,270	827	8,280
5 Refuse collected:				
Residential Garbage (Compacted Cubic Yards)	20,331	26,000	24,000	26,000
Commercial Garbage (Compacted Cubic Yards)	33,389	38,000	36,000	38,000
Large Trash to Landfill (Non-Comp. Cu. Yards)	23,227	36,000	30,000	36,000
Large Trash to Woodgrinding Site (Non-Comp Cu. Yards)	41,462	46,000	44,000	46,000
Curbside Recyclables Hauled (Cu. Yards)	7,375	8,000	8,500	9,000
Recycled Tires	927	1,000	950	1,000
6 Recyclables - schools/apartments (Cu. Yds.)	580	600	600	650
7 Recycled Oil (Gallons)	5,383	5,500	5,000	5,500

## SANITATION - 7600

<i>Resources</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Operating Revenues	\$2,715,985	\$2,954,795	\$2,824,688	\$3,044,460
<b>Total Resources</b>	<b>\$2,715,985</b>	<b>\$2,954,795</b>	<b>\$2,824,688</b>	<b>\$3,044,460</b>

<i>Expenditures</i>	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
Salaries & Wages	\$955,175	\$959,600	\$937,776	\$990,400
Employee Benefits	316,291	337,300	300,322	353,300
Operating Expenses	940,486	1,162,005	1,090,700	1,188,375
Capital Outlay	3,398	40,000	40,000	40,000
Operating Transfers	500,635	455,890	455,890	472,385
<b>Total Expenditures</b>	<b>\$2,715,985</b>	<b>\$2,954,795</b>	<b>\$2,824,688</b>	<b>\$3,044,460</b>

<i>Personnel</i>	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget
Service/Maintenance	23.00	23.00	23.00	23.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.34	1.34	1.34	1.34
Temporary/Seasonal	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>25.34</b>	<b>25.34</b>	<b>25.34</b>	<b>25.34</b>

### *Major Budget Changes*

Salary & benefits increased by \$46,800; Insurance increased by \$10,920. Fuel & CNG costs are up \$12,600.

## SANITATION - 7600

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Salaries &amp; Wages</b>				
Service/Maintenance	\$672,970	\$691,600	\$665,749	\$714,600
Technical	40,493	39,200	40,000	39,700
Management/Supervision	65,843	63,800	67,027	66,100
	<b>779,306</b>	<b>794,600</b>	<b>772,776</b>	<b>820,400</b>
<b>Overtime</b>	<b>96,912</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Contract Labor</b>	<b>78,957</b>	<b>75,000</b>	<b>75,000</b>	<b>80,000</b>
<b>Group Insurance</b>				
Health	98,141	104,600	98,123	118,000
Life	1,734	3,100	1,715	3,100
Dental	8,406	9,100	8,762	10,100
Long Term	3,091	4,000	3,102	4,100
	<b>111,372</b>	<b>120,800</b>	<b>111,702</b>	<b>135,300</b>
<b>Employee Benefits</b>				
Social Security	64,558	67,500	59,885	69,500
Retirement	120,903	124,300	114,391	127,200
Workers Compensation	19,458	24,700	14,344	21,300
	<b>204,919</b>	<b>216,500</b>	<b>188,620</b>	<b>218,000</b>
<b>Physician Examination Fee</b>	<b>818</b>	<b>800</b>	<b>0</b>	<b>0</b>
<b>Professional Service Technical</b>				
Waste Disposal Contract	529,405	686,520	620,000	689,520
Wood Grinding Services	91,210	101,200	97,000	101,200
	<b>620,615</b>	<b>787,720</b>	<b>717,000</b>	<b>790,720</b>
<b>Maintenance &amp; Repair</b>				
Landfill Road	0	2,000	2,000	2,000
Chipping Facility	315	2,000	2,000	2,000
Vehicles	163,132	180,000	175,000	180,000
Containers	4,485	10,000	10,000	10,000
Contracts	111	3,060	3,180	3,170
	<b>168,043</b>	<b>197,060</b>	<b>192,180</b>	<b>197,170</b>
<b>Rental - Vehicles</b>	<b>\$1,086</b>	<b>\$1,200</b>	<b>\$1,275</b>	<b>\$1,300</b>

## SANITATION - 7600

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Proposed
<b>Insurance</b>				
Property	\$1,247	\$1,250	\$1,450	\$1,450
Liability	21,797	25,280	36,000	36,000
	<b>23,044</b>	<b>26,530</b>	<b>37,450</b>	<b>37,450</b>
<b>Communication</b>	<b>2,442</b>	<b>2,200</b>	<b>2,200</b>	<b>2,640</b>
<b>Training</b>	<b>5,466</b>	<b>6,495</b>	<b>6,000</b>	<b>6,495</b>
<b>General Supplies</b>				
Office	1,070	1,000	1,000	1,000
Wearing	7,438	9,000	9,000	9,000
Gasoline & Diesel	45,512	45,000	51,000	48,900
Fuel - CNG	56,593	70,000	68,500	78,700
Operating	8,359	15,000	5,095	15,000
	<b>118,972</b>	<b>140,000</b>	<b>134,595</b>	<b>152,600</b>
<b>Capital Outlay</b>	<b>3,398</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Operating Transfers</b>				
Equipment Replacement	500,635	455,890	455,890	472,385
Unemployment Insurance	0	0	0	0
	<b>500,635</b>	<b>455,890</b>	<b>455,890</b>	<b>472,385</b>
<b>Total Sanitation</b>	<b>\$2,715,985</b>	<b>\$2,954,795</b>	<b>\$2,824,688</b>	<b>\$3,044,460</b>

## SANITATION DEPARTMENT PROFORMA

### RESOURCES

	Actual 2009 - 10	Actual 2010 - 11	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012 - 13	Proposed 2013 - 14
Residential Fees	\$ 1,380,082	\$ 1,368,663	\$ 1,416,674	\$ 1,448,904	\$ 1,448,904	\$ 1,462,128
Apartment Dumpster Fees	466,519	477,329	501,209	521,045	512,000	522,830
Commercial Dumpster Fees	636,258	639,999	647,788	671,457	655,000	671,000
Roll-Off Fees	131,416	168,451	96,380	131,950	150,000	140,000
Compactor Fees	126,462	107,847	113,532	116,725	100,000	100,000
Dumpster Initial Set Fees	9,075	-	5,700	5,000	8,000	8,000
Recycling Service Fees	240,054	241,429	241,568	244,092	243,408	250,266
Misc. Operating Revenues	30,633	33,281	37,550	32,500	35,500	35,500
<b>Total Operating Revenues</b>	<b>\$ 3,020,499</b>	<b>\$ 3,036,999</b>	<b>\$ 3,060,401</b>	<b>\$ 3,171,673</b>	<b>\$ 3,152,812</b>	<b>\$ 3,189,724</b>

### EXPENDITURES

	Actual 2009 - 10	Actual 2010 - 11	Actual 2011 - 12	Budget 2012 - 13	Estimated 2012 - 13	Proposed 2013 - 14
Salaries & Wages	\$ 705,278	\$ 762,308	\$ 779,306	\$ 794,600	\$ 772,776	\$ 820,400
Overtime	109,673	108,735	96,912	90,000	90,000	90,000
Employee Incentive	-	-	-	-	-	-
Contract Labor	147,010	79,249	78,957	75,000	75,000	80,000
Group Insurance	93,722	107,733	111,372	120,800	111,702	135,300
Social Security	60,519	65,798	64,558	67,500	59,885	69,500
Retirement	97,884	143,746	120,903	124,300	114,391	127,200
Tuition Reimbursement	-	-	-	-	-	-
Worker's Compensation	34,037	20,448	19,458	24,700	14,344	21,300
Professional Service Fees	712	1,803	-	-	-	-
Waste Disposal & Woodgrinding	676,489	659,103	620,615	787,720	717,000	790,720
Maintenance & Repairs	186,865	190,783	168,043	197,060	192,180	197,170
Rentals	735	963	1,086	1,200	1,275	1,300
Insurance	32,556	27,908	23,044	26,530	37,450	37,450
Communications	879	2,219	2,442	2,200	2,200	2,640
Advertising	-	-	-	-	-	-
Training & Travel	18	2,747	5,466	6,495	6,000	6,495
General Supplies	126,465	125,375	119,790	140,800	134,595	152,600
Capital Outlay	-	-	3,398	40,000	40,000	40,000
Depreciation	-	-	-	-	-	-
Equipment Replacement	441,235	495,225	500,635	455,890	455,890	472,385
Billing Services	122,878	128,434	119,726	144,524	122,085	126,229
Administrative Transfer	127,100	127,100	137,692	127,100	127,100	127,100
<b>Total Operating Expend</b>	<b>\$ 2,964,055</b>	<b>\$ 3,049,677</b>	<b>\$ 2,973,403</b>	<b>\$ 3,226,419</b>	<b>\$ 3,073,873</b>	<b>\$ 3,297,789</b>

### NET OF OPERATING

	\$ 56,444	\$ (12,678)	\$ 86,998	\$ (54,746)	\$ 78,939	\$ (108,065)
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### NON - OPERATING REVENUE

Administrative Services	\$ 63,537	\$ 58,998	\$ 57,881	\$ 57,000	\$ 57,000	\$ 57,000
Transfer from Gen. Contengency	30,800	31,000	31,200	31,200	31,200	-
Altertane Fuel Credit	-	64,122	-	-	-	-
Utility Contingency	-	-	-	-	-	-
Non-Operating Interest	4,999	4,631	6,224	5,542	5,400	4,372
<b>Total Non-Operating Revenue</b>	<b>\$ 99,336</b>	<b>\$ 158,751</b>	<b>\$ 95,305</b>	<b>\$ 93,742</b>	<b>\$ 93,600</b>	<b>\$ 61,372</b>

### NON - OPERATING EXPEND

Franchise Fee	\$ 102,000	\$ 102,000	\$ 110,500	\$ 102,000	\$ 102,000	\$ 102,000
Utility Contingency	-	31,200	31,200	31,200	-	-
Loss on Disposal of Fixed Assets	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
<b>Total Non-Operating Exp</b>	<b>\$ 102,000</b>	<b>\$ 133,200</b>	<b>\$ 141,700</b>	<b>\$ 133,200</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>

### NET GAIN (LOSS)

	\$ 53,780	\$ 12,873	\$ 40,603	\$ (94,204)	\$ 70,539	\$ (148,693)
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# UTILITY DEBT SERVICE FUND



LAKE JACKSON

*City of Enchantment*



## UTILITY DEBT SERVICE FUND

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The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds; and also to provide a reserve as provided by the City's bond ordinances.

The bond ordinances require that amounts sufficient to pay the next scheduled principal and interest payment be paid into a sinking account in monthly installments. Additionally, bond ordinances require a reserve in an amount equal to the succeeding fiscal year's interest and principal payment be accumulated and maintained. The reserve is to be accumulated within 61 months from the date additional bonds are issued. Thus, each month there must be deposited in this fund 1/6th of the next maturing interest (which is paid semiannually), and 1/12th of the next maturing principal (which is paid annually).

For FY 2013-14 the required reserve balance is \$1,295,326; and the required balance designated for interest and sinking is \$641,365, for a total of \$1,936,691.

In May, 2007, the City issued \$2.0 million, Water and Sewer Revenue Bonds for financing repairs on lift stations and sewer lines. In Fiscal 2010, the City issued \$1.69 million Water and Sewer Revenue Bonds to fund three water wells; \$860,000 in Series, 2009 Water and Sewer Refunding bonds; and \$8.775 million in Series 2010 Water and Sewer Refunding Revenue Bonds. In Fiscal 2013, the City issued \$2.0 million Water and Sewer Revenue Bonds to fund the expansion of Northwest production and storage, water tower maintenance and lift station renovations.

At September 30, 2013 our required balance in this fund is:

Reserve Portion	\$1,432,052
Interest and Sinking Portion:	
October 15, 2013 interest payment (5/6th)	137,938
April 15, 2014 principal payment (5/12th)	<u>500,000</u>
	\$2,069,990

At September 30, 2014 our required balance in this fund is

Reserve Portion	\$1,295,326
Interest and Sinking Portion:	
October 15, 2014 interest payment (5/6th)	147,615
April 15, 2015 principal payment (5/12th)	<u>493,750</u>
	\$1,936,691

The debt service on Water and Sewer Bonds, i.e., the amount transferred from the Utility Fund, is provided by Water and Sewer Fees. Issuance of additional bonds may impact Water and Sewer fees, but will have no impact on property tax rates.

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service. Therefore new debt issuance is usually timed to coincide with a decrease in current debt service.

## UTILITY DEBT SERVICE FUND

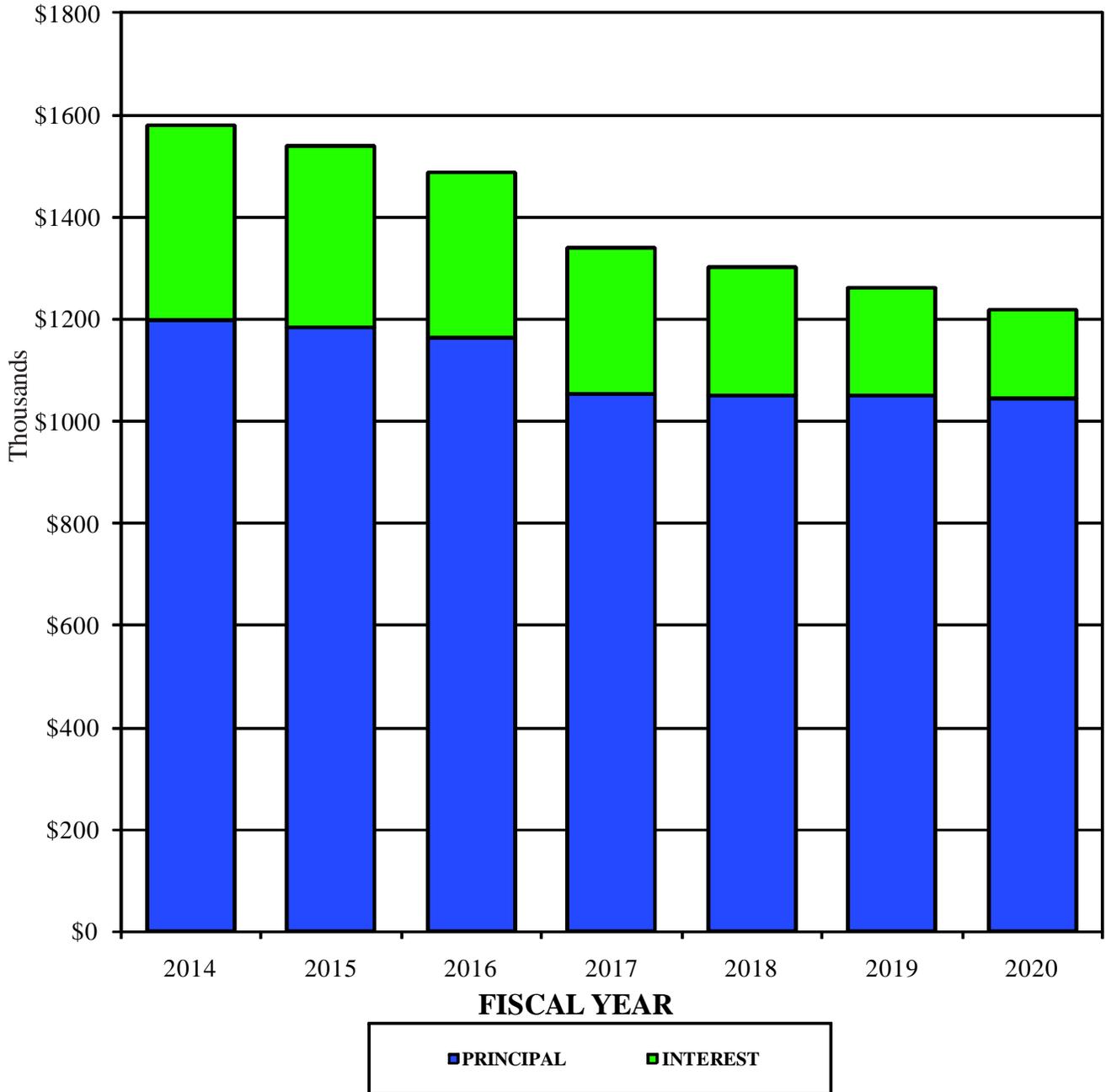
<b><i>RESOURCES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 -13</b>	<b>2012 -13</b>	<b>2013 - 14</b>
<b>Cash Balance</b>	\$ 2,171,380	\$ 2,297,519	\$ 2,297,519	\$ 2,176,380
<b>Revenues</b>				
Transfer from:				
Utility Fund	\$ 1,717,619	\$ 1,569,335	\$ 1,437,211	\$ 1,569,335
WWTP Construction	0	0	0	0
Debt Service Reserve	0	0	0	0
Interest Income	13,371	10,000	10,000	10,000
Bond proceeds	0	0	0	0
	<u>\$ 1,730,989</u>	<u>\$ 1,579,335</u>	<u>\$ 1,447,211</u>	<u>\$ 1,579,335</u>
<b>Total Resources</b>	<b>\$ 3,902,369</b>	<b>\$ 3,876,854</b>	<b>\$ 3,744,730</b>	<b>\$ 3,755,715</b>

<b><i>EXPENDITURES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 -13</b>	<b>2012 -13</b>	<b>2013 - 14</b>
Principal	\$ 1,215,000	\$ 1,205,000	\$ 1,205,000	\$ 1,200,000
Interest	388,350	359,350	359,350	379,676
Paying Agent Fees	1,500	4,000	4,000	4,000
<b>Total Expenditures</b>	<u>\$ 1,604,850</u>	<u>\$ 1,568,350</u>	<u>\$ 1,568,350</u>	<u>\$ 1,583,676</u>
<b>Ending Cash Balance</b>	<u>\$ 2,297,519</u>	<u>\$ 2,308,504</u>	<u>\$ 2,176,380</u>	<u>\$ 2,172,039</u>
FY 2013 REQUIRED BALANCE			\$2,069,990	
FY 2014 REQUIRED BALANCE				\$1,936,691

**WATERWORKS & SEWER SYSTEM  
DEBT SERVICE SCHEDULE**

DATE	2007 SERIES FISCAL TOTALS		2009 SERIES FISCAL TOTALS		2009 (REF) SERIES FISCAL TOTALS		2010 (REF) SERIES FISCAL TOTALS		2013 Series FISCAL TOTALS		GRAND TOTALS		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	PRINCIPAL	INTEREST	TOTAL
2013 - 14	100,000	56,000	85,000	58,625	100,000	7,600	815,000	208,825	100,000	48,626	1,200,000	379,676	1,579,676
2014 - 15	100,000	52,000	85,000	55,225	100,000	5,350	800,000	188,450	100,000	53,250	1,185,000	354,275	1,539,275
2015 - 16	100,000	48,000	85,000	51,825	95,000	2,850	785,000	168,450	100,000	50,750	1,165,000	321,875	1,486,875
2016 - 17	100,000	44,000	85,000	48,850			770,000	144,900	100,000	48,250	1,055,000	286,000	1,341,000
2017 - 18	100,000	40,000	85,000	45,875			765,000	121,800	100,000	45,750	1,050,000	253,425	1,303,425
2018 - 19	100,000	36,000	85,000	42,900			765,000	91,200	100,000	43,250	1,050,000	213,350	1,263,350
2019 - 20	100,000	32,000	85,000	39,500			760,000	60,600	100,000	40,750	1,045,000	172,850	1,217,850
2020 - 21	100,000	28,000	85,000	36,100			755,000	30,200	100,000	38,000	1,040,000	132,300	1,172,300
2021-22	100,000	24,000	85,000	32,700					100,000	35,250	285,000	91,950	376,950
2022-23	100,000	20,000	85,000	29,300					100,000	32,500	285,000	81,800	366,800
2023-24	100,000	16,000	85,000	25,688					100,000	29,750	285,000	71,438	356,438
2024-25	100,000	12,000	85,000	22,075					100,000	27,000	285,000	61,075	346,075
2025-26	100,000	8,000	85,000	18,463					100,000	24,000	285,000	50,463	335,463
2026-27	100,000	4,000	85,000	14,850					100,000	21,000	285,000	39,850	324,850
2027-28			85,000	11,025					100,000	18,000	185,000	29,025	214,025
2028-29			80,000	7,200					100,000	15,000	180,000	22,200	202,200
2029-30			80,000	3,600					100,000	12,000	180,000	15,600	195,600
2030-31									100,000	9,000	100,000	9,000	109,000
2031-32									100,000	6,000	100,000	6,000	106,000
2032-33									100,000	3,000	100,000	3,000	103,000
<b>TOTAL</b>	1,400,000	420,000	1,435,000	543,800	295,000	15,800	6,215,000	1,014,425	2,000,000	601,126	11,345,000	2,595,151	13,940,151

## UTILITY REVENUE BOND DEBT SERVICE SCHEDULE



## UTILITY DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/13	2013-14 PRINCIPAL DUE	2013-14 INTEREST DUE	2013-14 TOTAL DUE	
SERIES 2007	2,000,000	4.10	2027	1,400,000	100,000	56,000	156,000	
SERIES 2009	1,690,000	4.14	2029	1,435,000	85,000	58,626	143,626	
SERIES 2009 Ref	860,000	2.30	2015	295,000	100,000	7,600	107,600	
SERIES 2010 Ref	8,775,000	3.00	2021	6,215,000	815,000	208,826	1,023,826	
SERIES 2013	2,000,000	2.90	2033	2,000,000	100,000	48,626	148,626	
<b>TOTAL ALL ISSUES</b>					<b>\$11,345,000</b>	<b>\$1,200,000</b>	<b>\$379,678</b>	<b>\$1,579,678</b>

### Water and Sewer Revenue Bonds Series 2007

Proceeds from the 2007 Series funded the following projects:

Non potable irrigation, Lift Station repair & upgrades, Center Way Sewer 400 block; painting of the Balsam Tower, and Utility relocates on Hwy 288/332; and FM 2004.

### Water and Sewer Revenue Bonds Series 2009

Proceeds from the 2009 Series funded

Three water wells (two replacements, one new)

### SERIES 2009 REFUNDING BONDS

#### *Water and Sewer Revenue Bonds Series 1993 A (REFUNDED)*

Proceeds from the 1993A Series funded the following projects:

Sewer line replacements on all or a portion of Poinsettia, Wisteria, Palm Lane, Camellia, Jasmine, Circle Way, Cherry, Acacia, Mimosa, Oak Dr. South, Circle Way/Oak Drive, Camellia, Gardenia, Blackberry, Caladium, Cypress and Jonquil.

Lift Station Rehabilitations at Lift Station # 1, Huisache Lift Station, Magnolia Lift Station and Sycamore Lift Station.

#### *Water and Sewer Revenue Bonds Series 1996 (REFUNDED)*

Proceeds from the 1996 Series funded the following projects:

Water line replacements on all or a portion of Pin Oak, Palm Lane, Caladium, Redwood, Cypress, Jonquil, Gardenia, Hawthorn, Daisy, Blossom, Moss, Bois D' Arc, Walnut, FM 2004, Winding Way, Trumpet Vine, Grapevine and Azalea.

Sewer line replacements on all or a portion of Carnation, Caladium Court and Winding Way.

Construction of a new one million gallon ground storage tank.

Construction of new and rehabilitation of existing Sewer lines and lift stations to enable the City to provide sewer service to undeveloped areas in the northeast portion of the City. Actual construction of this project has not yet commenced.

### SERIES 2010 REFUNDING BONDS

#### *Wastewater Treatment Plant Revenue Bonds Series 2000 (REFUNDED)*

Proceeds from the 2000 Series funded the expansion of the Wastewater Treatment Plant.

### Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water system expansion Northwest production and storage.

Repair and repaint Dow elevated storage tank.

Local lift station renovation.

Replace sanitary sewers on Center Way and Begonia.

# UTILITY SYSTEM

## PLEDGED REVENUE COVERAGE PROJECTIONS

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Projected</u>	<u>2014</u> <u>Proposed</u>	
<b>OPERATING REVENUES:</b>					
251 0000 343 1000	Water Sales	\$ 3,627,422	\$ 3,643,708	\$ 3,643,708	\$ 3,726,417
251 0000 343 1100	Braz. Cty. Cons. Dist.	23,533	20,000	20,000	20,000
251 0000 343 1600	Bulk Water	0	0	0	0
251 0000 343 1700	Water for City	90,631	54,030	54,030	54,030
251 0000 343 2000	Senior disc.	(182,428)	(180,000)	(180,000)	(182,300)
251 0000 346 1000	Write-offs	(6,952)	0	0	0
251 0000 344 2000	Sewer Sales	3,428,884	3,493,776	3,493,776	3,534,925
251 0000 346 2000	Write-offs	(5,843)	0	0	0
251 0000 322 1300	Permits	12,591	9,500	15,260	12,500
251 0000 341 0100	Tap Fees	4,495	7,000	15,000	10,000
251 0000 341 0200	Reconnection penalty	196,454	180,000	194,981	190,000
251 0000 341 0300	Transfer Fees	1,157	700	800	700
<b>Interest</b>					
251 0000 394 0000	Utility Fund	14,983	15,000	20,000	18,522
252 0000 394 0000	Contingency fund	1,913	1,500	2,000	1,500
253 0000 394 0000	Capital Project Fund	3,686	5,000	3,400	3,500
254 0000 394 0000	Debt Service Fund	12,211	10,000	10,000	10,000
257 0000 394 0000	96 Construction Fund	0	25	0	0
259 0000 394 0000	07 W&S Fund	379	0	50	0
261 0000 394 0000	2009 Rev. Bond	1,396	1,250	250	0
<b>Other Revenue</b>					
251 0000 362 3000	NSF Check charge	5,832	6,000	5,000	5,000
251 0000 362 3500	Site Rent	121,355	103,980	116,432	114,702
251 0000 362 4010	EnerNOC contract	6,627	14,240	0	0
251 0000 396 0000	Sales Tax Discount	986	900	986	900
<b>Total Operating Revenues</b>		<u>7,359,311</u>	<u>7,386,609</u>	<u>7,415,673</u>	<u>7,520,396</u>
<b>OPERATING EXPENDITURES:</b>					
<i>Dept. 5000 Utility Admin.</i>		433,844	444,960	466,620	475,070
251 5000 441 7900	Depreciation	0			
251 5000 491 1300	Equip. Repl transfer	(27,038)	(24,720)	(31,550)	(31,550)
<i>Dept. 5400 Water Production</i>		3,286,447	2,731,375	2,856,890	2,805,170
251 5400 442 7900	Depreciation	(457,934)			
251 5400 491 1300	Equip. Repl. Transfer	(48,815)	(46,985)	(43,390)	(43,390)
<i>Dept. 6000 Wastewater collection</i>		3,207,181	2,282,441	2,558,810	2,332,310
251 6000 444 7900	Depreciation	(1,191,215)			
251 6000 491 1300	Equip Repl. Transfer	(87,645)	(132,891)	(161,035)	(161,035)
<b>Total Operating Expenditures</b>		<u>5,114,825</u>	<u>5,254,180</u>	<u>5,646,345</u>	<u>5,376,575</u>
<b>NET AVAILABLE</b>					
<b>OPERATING REVENUES</b>		<u>\$ 2,244,486</u>	<u>\$ 2,132,429</u>	<u>\$ 1,769,328</u>	<u>\$ 2,143,821</u>
<b>Debt Service: (Maximum Annual Requirement)</b>					
Principal		\$ 1,215,000	\$ 1,215,000	\$ 1,205,000	\$ 1,200,000
Interest		388,350	388,350	359,350	431,050
<b>Maximum Debt Service Requirements</b>		<u>\$ 1,603,350</u>	<u>\$ 1,603,350</u>	<u>\$ 1,564,350</u>	<u>\$ 1,631,050</u>
<b>Net Available Revenues per Maximum</b>					
<b>Debt Service Requirements</b>		<u>\$ 1.40</u>	<u>\$ 1.33</u>	<u>\$ 1.13</u>	<u>\$ 1.31</u>
<p>The bond ordinances require that before new revenue bonds can be issued, the net earnings of the system for the last fiscal year, or for any twelve consecutive calendar month period ending not more than 90 days prior to the adoption of the ordinance authorizing the issuance of such additional bonds, were at least 1.25 times the <b>average annual principal and interest requirements</b> for then all outstanding parity bonds and for the series of additional bonds then proposed to be issued.</p>					
<b>Debt Service: (Average Annual Requirements)</b>					
Principal & Interest		\$ 763,512	\$ 808,165	\$ 716,854	\$ 759,685

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# CAPITAL PROJECTS FUND



LAKE JACKSON

*City of Enchantment*



## GENERAL PROJECT FUND

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The General Projects Fund provides for a wide variety of capital projects including occasional large equipment purchases.

The major revenue source for this fund is "year-end transfers" from the General Fund. At the end of each fiscal year actual General Fund revenues and expenditures are compared. If there are excess revenues a portion of these will be transferred to the General Projects Fund. Some may also be transferred to the Parks Fund and some will be left in the General Fund to increase the fund balance if necessary.

In some years, we are able to budget in the General Fund a transfer to the General Projects Fund. FY 07-08 was the last time we were able to budget a transfer (\$112,339 was budgeted). Since that time we have relied on "year- end" savings to provide transfers to this fund.

Over the last fifteen years this fund has received the following transfers from the General Fund.

FY 98-99	\$ 1,142,575	FY 04-05	\$ 500,000	FY 10-11	\$ 650,000
FY 99-00	678,000	FY 05-06	660,000	FY 11-12	494,741
FY 00-01	700,000	FY 06-07	0	FY12-13	765,000
FY 01-02	790,000	FY 07-08	1,912,339		
FY 02-03	325,000	FY 08-09	0		
FY 03-04	370,000	FY 09-10	900,000		

### GENERAL PROJECTS FUND Vision Process

One of the previous goals set by City Council in 2006 was to reorganize the CIP document to better prioritize projects. This was under the Vision Element to "Maintain Infrastructure".

This goal has been accomplished in large part through stand alone CIP workshops with City Council each spring. This year Council held its seventh annual workshop. Working with staff, City Council rated and prioritized projects. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years and "future bond issues." Priorities for FY 13-14 are listed below:

The projects for FY 13-14 approved by City Council are:

Old Angleton Road Overlay	\$250,000
Sidewalks (annual)	35,000
Transit Funding	50,000
Demo of Condemned Buildings (annual)	20,000
Animal Shelter Repairs	36,000
Master Plan (first year)	110,000
A/C Replacement (annual)	20,000
Museum Flat Roof Repair	<u>135,000</u>
	\$ 656,000

One of the key vision elements established by City Council was to "maintain infrastructure." The guiding principle adopted by Council was to "maintain existing facilities and infrastructure at current high standards."

Council members, directors, department heads and citizen requests identified the various projects to be considered for funding. The visioning process has helped to formalize the manner in which projects are reviewed and funded.

### **IMPACT ON OPERATING BUDGET**

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Some of the recommended projects are related to maintenance of facilities, equipment or infrastructure. The primary impact of these "projects" is that they do not have to be funded in the operating budget. However, over the last few years we have worked to put many of these maintenance items back in the operating budget. Examples include the Street Panel Replacement Program, Vinyl Striping Program and Joint Sealant Program.

The use of these funds allows us to do small to mid-sized projects on a cash basis. We then use our debt process to do the larger more complex projects as are approved by the voters from time to time.

The other funding source we use for major projects is the 1/2¢ optional sales tax (Economic Development Fund). The plan for funding the rehabilitation and upgrade of our downtown streets is into its third phase. These improvements were identified by a citizen committee working in concert with a consultant and city staff in 2003. The third of six phases will be in design by the end of 2013 and will be under construction in 2014 at a cost of approximately \$2.4 million.

Also, City Council has approved a plan to extend utilities to the airport/Alden Subdivision from 1/2 cent funds, some \$6 million is earmarked to come from the 1/2 cent optional sales tax fund.

The downtown revitalization plan meets the vision element to "Enable Growth and Revitalization" following the guiding principle of "Promoting quality growth following the established master plan". In this case we are following the adopted Downtown Revitalization Master Plan adopted by City Council and the plans for the development of a business park around the airport/Alden subdivision property.

Speaking of Master Plans, we are allocating \$110,000 from each of the next two fiscal years to pay for the complete update of our city's Master Plan. The last full update was done in 1995.

Overall, having the General Projects Fund has allowed us to do projects (whether maintenance or capital) without putting a greater burden on our taxpayers. Projects here are done on a cash basis, so there is no on-going debt payment to provide for. Therefore the greatest impact to our operating budget from this fund is to help keep our maintenance and operations tax rate low. To fund the general projects recommended this year of \$656,000 from this fund would have required approximately four (4) additional cents on the tax rate for one year.

**GENERAL PROJECTS FUND**

**Anticipated Cash Flow**

<b><i>RESOURCES</i></b>	<b>ACTUAL 2008 - 09</b>	<b>ACTUAL 2009 - 10</b>	<b>ACTUAL 2010 - 11</b>	<b>ACTUAL 2011 - 12</b>	<b>PROJECTED 2012 - 13</b>	<b>ADOPTED 2013 - 14</b>
<b>Fund Balance</b>	\$ 2,299,862	\$ 1,612,185	\$ 1,378,001	\$ 1,353,205	\$ 1,475,195	\$ 1,192,914
<b>Revenues</b>						
Special Assessment Fees	655	2,349	4,712		10,286	
Fire Gear Grant	0	54,679				
Reimbursement - Clute						
Interest Income	19,030	4,955	4,615	5,472	6,000	6,000
Reimbursement - SECO Grant				82,395		
Residual Transfer of Bond Funds						
Reimbursement - Misc	82,418			20,433	4,978	
Grant - Oyster Creek Clearing	367,356	753,646		.		
Transfer from General Fund		900,000	650,000	765,000	750,000	
Transfer from General Fund						
	469,459	1,715,629	659,327	873,300	771,264	6,000
<b>Total Resources</b>	\$ 2,769,321	\$ 3,327,814	\$ 2,037,328	\$ 2,226,505	\$ 2,246,459	\$ 1,198,914
<b><i>EXPENDITURES</i></b>	<b>ACTUAL 2008 - 09</b>	<b>ACTUAL 2009 - 10</b>	<b>ACTUAL 2010 - 11</b>	<b>ACTUAL 2011 - 12</b>	<b>PROJECTED 2012 - 13</b>	<b>ADOPTED 2013 - 14</b>
<b>Previously Approved Projects</b>	\$ 1,157,136	\$ 1,949,813	\$ 684,123	\$ 751,310	\$ 1,053,545	
<b>Additional Proposed Projects</b>						656,000
<b>Total Expenditures</b>	<b>1,157,136</b>	<b>1,949,813</b>	<b>684,123</b>	<b>751,310</b>	<b>1,053,545</b>	<b>656,000</b>
<b>Ending Fund Balance</b>	\$ 1,612,185	\$ 1,378,001	\$ 1,353,205	\$ 1,475,195	\$ 1,192,914	\$ 542,914

**GENERAL PROJECTS FUND**

**Project History and Additional Adopted Projects**

<b>EXPENDITURES</b>	<b>BUDGET</b>								
	<b>YEAR</b>	<b>PROJECT</b>	<b>PRIOR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>PROPOSED</b>	<b>PROJECT</b>
	<b>APPROVED</b>	<b>BUDGET</b>	<b>YEARS</b>	<b>2009 - 10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>TOTALS</b>
<b>Projects Completed and in Process: Projects in blue are completed</b>									
Demolition Jobs	96 - 13	\$ 200,000	\$ 111,557	4,248		17,384	25,000		\$ 158,188
Alden Lake Legal and Consulting			-	(6,206)	6,359				153
Transit	09-13	300,000		41,702	47,573	47,573	63,152		200,000
Bunker Gear	09-10	82,500		137,144					137,144
Fire Rescue Truck	11-13	497,500				275,000	240,000		515,000
Tasers	11-12	23,500				23,226			23,226
<b><u>FACILITIES:</u></b>									
Air Conditioning Replacements	97 - 12	240,000	134,307		10,621	13,383			158,311
A/C Repl Animal Shelter	12-13	40,000					40,000		40,000
A/C Repl Museum	12-13	20,000							-
City Hall Generator Transfer Switch	12-13	18,500					18,500		18,500
Records Storage Personnel	09-10	20,000		19,931					19,931
Records Storage - Old Courtroom	10-11	42,800			41,204				41,204
Generator at Service Center	09-10	55,000		49,159	4,008				53,167
Fuel Tank Monitoring System	11-12	13,200				11,026			11,026
Mulch Site Driveway	11-12	24,000				6,567			6,567
Service Center Asphalt driveway	11-12	40,000				39,664			39,664
Civic Center Interior Painting	11-12	13,500				13,500			13,500
Civic Center Chairs	11-12	100,000				83,440			83,440
Library Public Area Painting	11-12	5,600				5,685			5,685
Purchase Willow Dr. Car Wash	10-11	40,000			37,069	0			37,069
GIS Protocols for Developers	07-08	50,000			24,375	1,145	24,480		50,000
Low resolution Aerials	11-12	8,100				0	8,100		8,100
Vertical Benchmark	08-09	16,000		14,274		793			15,067
GIS (Drainage Component)	08-09	100,000			77,000	23,000			100,000
Bunker Renovation Program	07-11	70,000	36,993		14,445	15,109			66,547
Range Ball Dispensing Machine	11-12	5,595				0	5,595		5,595
Finish Emergency Operation Center / Dispatch	08-09	300,000		300,000					300,000
Remodel receptions / records	12-13	25,000					25,000		25,000
Court Architect / F&E	07-08	350,000	229,364	104,961	15,668				349,993
Architect - Museum Roof	11-12	17,000				12,544	4,456		17,000
Roof Repair Museum	12-13	133,000					200,000		200,000
Radio Communications	07-11	898,667	436,321	223,446	234,443				894,210
Shy Pond Erosion Control	09-10	45,000		44,749					44,749
Outdoor Pool repairs	10-11	45,000			43,225				43,225
Municipal Court Fixture Replacements					10,480				10,480
Lighting Grant - Fixture Replacement	11-12	83,000				82,395			82,395
Flagridge Median Cut	12-13	5,000					4,862		4,862
<b><u>PAVING:</u></b>									
Sidewalks / ADA Ramps	96 - 13	760,400	298,991	84,403	117,653	79,877	104,400		685,324
Plantation Dr Repair	07-08	120,000	125,544	44,410					169,954
Marigold Asphalt Overlay	09-10	4,200		4,200					4,200
Replacement of Driveways	09-10	165,000		108,821					108,821
Old Angleton Rd Repairs	12-13	50,000					50,000		50,000
<b><u>DRAINAGE PROJECTS:</u></b>									
Clear Oyster Creek Phase I - Dunbar	08-09	25,000	300,513	774,571					1,075,084
Storm Pipe Replmt - FS #1	12-13	200,000					240,000		240,000
		<b>\$ 5,252,062</b>	<b>\$ 1,673,590</b>	<b>\$ 1,949,813</b>	<b>\$ 684,123</b>	<b>\$ 751,310</b>	<b>\$ 1,053,545</b>		<b>\$ 6,062,381</b>

**GENERAL PROJECTS FUND**

**Project History and Additional Adopted Projects  
Continued**

<i><b>EXPENDITURES</b></i>	<b>BUDGET</b>	<b>PROJECT</b>	<b>PRIOR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>PROPOSED</b>	<b>PROJECT</b>
	<b>YEAR</b>								
<b>New Projects Proposed for 2013-2014:</b>									
Old Angelton Road Overlay	13-14	250,000						250,000	-
Transit	13-14	50,000						50,000	-
Sidewalks	13-14	35,000						35,000	-
Demolition Jobs	13-14	20,000						20,000	-
Master Plan	13-14	110,000						110,000	-
Air Conditioning Replacements	13-14	20,000						20,000	-
Roof Repair Museum	13-14	135,000						135,000	-
Animal Shelter Repairs	13-14	36,000						36,000	-
									-
									0
<b>Total Proposed Projects</b>		656,000	0	0	0	0	0	656,000	0
<b>Total Expenditures</b>		\$ 5,908,062	\$ 1,673,590	\$ 1,949,813	\$ 684,123	\$ 751,310	\$ 1,053,545	\$ 656,000	\$ 6,062,381

\* These projects were approved mid-year by City Council.

## **GENERAL PROJECT CAPITAL IMPROVEMENT FUND**

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This plan is designed to set Capital Project priorities for future. This plan includes projects that may be funded from several sources, including bond issues.

As part of the annual budget process and the visioning process, City Council and City Staff, discuss projects appearing on the plan. At this meeting priorities and estimated costs are reassessed and new projects are discussed and added to the plan.

To help everyone understand the details of each particular project in the plan, a Capital Improvement Plan book was created. This book has several pages dedicated to each project. It gives a full description of the project, details on estimated cost and who proposed the project and why.

Citizen input is received throughout the year and requested projects are considered during goal setting and budget preparation. Citizens are also given an opportunity to provide their input at all budget workshops and hearings.

After all goal setting, capital projects, budget workshops and public hearings, the Capital Improvement Plan is adopted as part of the annual budget.

**CITY OF LAKE JACKSON  
FIVE YEAR CAPITAL IMPROVEMENT PLAN**  
Items in red are new

**General Projects**

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE	
									BOND	ISSUE
1,000,000	DRAINAGE	D - 13	FLAG LAKE DRAINAGE						GO	1000000
500,000	DRAINAGE	D - 23	LAKE SEALY / LAKE JACKSON OUTFALL DITCH						GO	5000000
120,000	DRAINAGE	D - 39	DITCH 9 ENCLOSURE						GO	1200000
170,000	DEMO		DEMO OF CONDEMNED BLDGS (ANNUALLY)	GP	20000	GP	75000			
8,100	ENGINEER	EN - 2	LOW RESOLUTION AERIALS		GP		8100			
82,800	ENGINEER	EN - 3	HIGH RESOLUTION AERIALS				GP	82800		
50,000	ENGINEER	EN - 4	GIS - Water and sewer phase				GP	50000		
1,000,000	FACILITY	F - 12	CITY HALL EXPANSION						GO	1000000
140,000	FACILITY	F - 15	AIR CONDITIONING REPLACEMENTS (annual)	gp	20000	GP	60000			
750,000	FACILITY	F - 28	SERVICE CENTER EXPANSION						GO	7500000
81,250	FACILITY	F - 41	SERVICE CENTER MEDICAL DR ENTRANCE		GP					
75,000	FACILITY	F - 55	LARGE TRUCK WASH DOWN AREA		GP		75000			
125,000	FACILITY	F - 57	VEHICLE CANOPY AT SERVICE CENTER							
22,000	FAC-GOLF	F - 74	STORAGE BUILDING / OUTDOOR SCOREBOARD				GP	125000		
10,000	FAC-GOLF	F - 75	IRRIGATION LAKE AERATOR				GP	22000		
60,000	FAC-GOLF	F - 78	BUNKER RENOVATION (BI-ANNUALLY)		ST		GP	10000		
400,000	FAC-GOLF	F - 79	DRIVING RANGE EXPANSION						CO	400000
150,000	FAC-GOLF	F - 83	ENCLOSED PAVILION AREA				GP	150000		
18,000	FAC-GOLF	F - 86	DRIVING RANGE CANOPY				GP	18000		
56,200	FACILITY	F - 94	GYMNASIUM WALL				GP	56200		
24,000	FACILITY	F - 100	COUNCIL VIDEO TAPING						GP	24000
2,250,000	FACILITY	F - 101	FIRE STATION #3						GO	2250000
10,000	FACILITY	F - 102	FIRE STATION STORAGE ROOM		GP		10000			
100,000	FAC-GOLF	F - 105	DE-WATERING LAKE SYSTEM							
175,000	FACILITY	F - 113	YSC PARKING AT LAKE AND OAK				GP	100000		
250,000	FACILITY	F - 115	DUNBAR PAVILION RESTROOM				GP	250000		
1,320,000	FACILITY	F - 117	PEE WEE/PIXIE COMPLEX @ MADGE GRIFFITH						GO	1320000
2,400,000	FACILITY	F - 119	DUNBAR FOOTBALL COMPLEX						GO	2400000
250,000	FACILITY	F - 120	GIRLS SOFTBALL RESTROOM FACILITY						CO	250000
85,000	FACILITY	F - 122	CONCRETE JASMINE PARKING LOT					GP	85000	
127,000	FACILITY	F - 128	DUNBAR FOOTBALL FIELD LIGHTS				GP	127000		
225,000	FACILITY	F - 137	YSC COMPLEX PARKING - BACK				GP	225000		
1,980,000	FACILITY	F - 139	DEVELOP SKATE PARK @ MACLEAN PARK						GO	1980000
99,000	FAC-GOLF	F - 143	PURCHASE LAND NEXT TO GOLF COURSE ENTRANCE				GP	99000		

General Projects

CITY OF LAKE JACKSON  
 FIVE YEAR CAPITAL IMPROVEMENT PLAN  
Items in red are new

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE	
									BOND	ISSUE
30,000	FACILITY	F - 144	JASMINE TENNIS CT FENCE REPL		ST 30000					
16,000	FACILITY	F - 184	MOVE ANTENNA FROM HOSPITAL		GP 16000					
15,000	FACILITY	F - 185	RE-ESTABLISH MACLEAN PARK DRAINAGE		GP 15000					
7,000	FACILITY	F - 189	MACLEAN FOOD SERVICE BLDG REHAB					GP 7000		
3,825	FACILITY	F - 190	MACLEAN CONCESSION BUILDING REHAB					GP 3825		
35,000	FACILITY	F - 191	TRUCK LIFT			GP 35000				
65,000	FACILITY	F - 193	A/C REPLACEMENT - MUSEUM		GP 65000					
15,242	FACILITY	F - 195	WINDOW TINTING TERRACE ROOMS 1 & 2		GP 15242					
18,000	FACILITY	F - 196	INSTALL LIGHTED LETTERING ON CIVIC. MUSEUM LIBRARY					GP 18000		
54,000	FACILITY	F - 198	NATATORIUM VENTILATION SOCK	ST 54000						
15,000	FAC-GOLF	F - 200	A/C REPLACEMENT GOLF COURSE	ST 7500	GP 7500					
31,000	FACILITY	F - 202	ANIMAL SHELTER PARKING EXPANSION			GP 31000				
31,150	FACILITY	F - 203	FIRE STATION #1 DRIVEWAY			GP 31150				
100,000	FAC-GOLF	F - 147	IRRIGATION LAKE DREDGING			GP 100000				
96,000	FAC-GOLF	F - 148	ADDITIONAL PARKING PAVING			GP 96000				
165,000	FAC-GOLF	F - 149	CLUBHOUSE EXPANSION				GP 165000			
8,000	FAC-GOLF	F - 150	WALK-IN COOLER				GP 8000			
4,000	FAC-GOLF	F - 151	PAVILLION TENT				GP 4000		GP 60000	
60,000	FACILITY	F - 156	DUNBAR RESTROOM SOUTHWEST SIDE				GP 60000			
60,000	FACILITY	F - 157	BOAT RAMP / PIER AT WILDERNESS PARK				GP 60000			
75,000	FACILITY	F - 159	ADD SECURITY LIGHTING TO MACLEAN TRAIL				GP 75000			
15,000	FACILITY	F - 162	BERMUDA GRASS & IRRIGATION ZONE AT LITTLE SUGGS				GP 15000			
27,000	FACILITY	F - 163	ADDITIONAL ASPHALT PARKING AT SUGGS				GP 27000			
75,000	FACILITY	F - 165	NEW CONCESSION AT SUGGS FIELD					GP 75000		
25,000	FACILITY	F - 166	PRESS BOX BUILDING AT LITTLE SUGGS					GP 25000		
200,000	FACILITY	F - 167	REPLACE LIGHTING ON BOTH FIELDS AT SUGGS			GP 200000				
12,000	FACILITY	F - 168	ADDITION OF TWO NEW BATTING CAGES AT SUGGS					GP 12000		
50,000	FACILITY	F - 169	STEEL BUILDING COVER FOR BATTING CAGES AT SUGGS					GP 50000		
40,000	FACILITY	F - 170	BLEACHERS AT SUGGS					GP 40000		
135,000	FACILITY	F - 172	HANDICAP ACCESSIBLE DOORS REC CENTER					ST 135000		
15,760	FACILITY	F - 173	AUTOMATIC DOORS MUNICIPAL COURT AND CITY HALL			OT 15760				
25,000	FACILITY	F - 176	FIRE STATION SECURITY CAMERA UPGRADE					GP 25000		
15,000	FACILITY	F - 177	FIRE STATION 1 EXTERIOR PAINT					GP 15000		
11,950	FACILITY	F - 180	REC CENTER OUTDOOR SIGNAGE					GP 11950		
30,000	FACILITY	F - 183	SERVICE CENTER YARD EXPANSION					GP 30000		

**CITY OF LAKE JACKSON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**  
Items in red are new

**General Projects**

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE	
									BOND	ISSUE
10,000	FACILITY	F - 204	IRRIGATION LAKE AERATOR					GP	10000	
134,000	FACILITY	F - 205	REC AIR HANDLERS & VAV CONTROLS	ST 134000						
26,000	FACILITY	F - 206	GREEN SPEC AIRBLADE HAND DRYERS			ST 26000				
30,000	FACILITY	F - 207	REC FIRE ALARM SYSTEM		ST 30000					
23,500	FACILITY	F - 208	REC RESTROOM STALLS					ST 23500		
47,000	FACILITY	F - 209	NATATORIUM LIGHTING		ST 47000					
32,000	FACILITY	F - 210	SAUNA			ST 32000				
10,500	FACILITY	F - 211	WATER FOUNTAINS AND BOTTLE FILL STATION		ST 10500					
105,000	FACILITY	F - 212	WINDOW REPLACEMENT		ST 105000					
13,000	FACILITY	F - 213	WEIGHT ROOM FANS					ST 13000		
21,000	FACILITY	F - 214	REC CENTER BUILDING MARQUEE					ST 21000		
7,500	FACILITY	F - 215	LAP POOL HAIR STRAINER		ST 7500					
15,000	FACILITY	F - 216	PAINTING NATATORIUM WALLS					ST 15000		
14,000	FACILITY	F - 217	POOL DECK COATING					ST 14000		
104,000	FACILITY	F - 218	MENS SOFTBALL FENCE REPLACEMENT		ST 104000					
132,000	FACILITY	F - 219	GIRLS SOFTBALL FENCE REPLACEMENT		ST 132000					
16,000	FACILITY	F - 220	FIRE STATION 1 AC REPAIRS		GP 16000					
135,000	FACILITY	F - 221	MUSEUM FLAT ROOF	GP 135000						
50,000	FACILITY	F - 222	CIVIC CENTER CARPET		GP 50000					
15,500	FACILITY	F - 223	COUNCIL CHAMBERS CARPET / CHAIRS		GP 15500					
15,000	FACILITY	F - 224	CIVIC CENTER MARQUEE					GP 15000		
36,000	FACILITY	F - 225	ANIMAL SHELTER REPAIRS		GP 36000					
30,000	FACILITY	F - 226	SIGN SHOP IMPROVEMENTS					GP 30000		
15,000	FACILITY	F - 227	FAIRWAY AERIFICATION		ST 15000					
40,000	FACILITY	F - 228	TREES & LANDSCAPING			ST 40000				
7,500	FACILITY	F - 229	MOBILE STORAGE UNITS							
1,500,000	FACILITY	F -	EXTEND WATER TO AIRPORT			ST 7500				
100,000	OTHER	OT - 1	TRANSIT Annually for 3 YEARS		GP 50,000	CO 1500000				
220,000	OTHER	OT - 2	MASTER PLAN		GP 110000					
2,200,000	STREET	ST - 5	PLANTATION DRIVE 2 LANE BRIDGE							GO 2200000
209,475	STREET	ST - 6	BALSAM PAVING							GO 209475
557,025	STREET	ST - 7	WILLENBERG PAVING							GO 557025
3,480,750	STREET	ST - 12	S. HOLLOW SUBDIVISION - CONCRETE							GO 3480750
120,490	STREET	ST - 24	CHESTNUT EXTENSION					GP 120490		
467,775	STREET	ST - 29	HICKORY - MIMOSA TO OLEANDER						GO 467775	

General Projects

CITY OF LAKE JACKSON  
 FIVE YEAR CAPITAL IMPROVEMENT PLAN  
Items in red are new

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE	
									BOND	ISSUE
341,985	STREET	ST - 32	LOTUS FROM HICKORY TO S. YAUPON						GO	341985
501,245	STREET	ST - 35	OLEANDER - HICKORY TO MAPLE						GO	501245
381,150	STREET	ST - 36	BOUS D ARC						GO	381150
369,075	STREET	ST - 38	PIN OAK / PIN OAK CT						GO	369075
662,550	STREET	ST - 39	NORTH SHADY OAKS						GO	662550
90,000	STREET	ST - 42	TRAFFIC SIGNAL PRIORITY CONTROL		90000					
78,750	STREET	ST - 43	PLANTATION DRIVE CURB REPLACEMENT				GP	78750		
447,300	STREET	ST - 45	FOREST OAKS LANE						GO	447300
23,100	STREET	ST - 66	MEDIAN RESTORATION				GP	23100		
1,415,400	STREET	ST - 72	PLANTATION-SYCAMORE TO 332 TURNOUT 4-LN						GO	1415400
523,320	STREET	ST - 73	MEDICAL DR - SEA CENTER TO CANNA 2-LN						GO	523320
420,000	STREET	ST - 78	S YAUPON - WALNUT TO OLEANDER						GO	420000
8,700	STREET	ST - 80	MEDICAL DRIVE STREETLIGHTS				GP	8700		
205,000	STREET	ST - 81	PLANTATION MAGNOLIA TO SH 332 TURNOUT						GO	205000
1,355,000	STREET	ST - 83	WEST WAY (DOWNTOWN REVITALIZATION PLAN)						CO	1355000
720,000	STREET	ST - 84	GATEWAYS ((DOWNTOWN REVITALIZATION PLAN)						GO	720000
735,000	STREET	ST - 85	N. PARKING PLACE (DOWNTOWN REVITALIZATION PLAN)						CO	735000
3,990,000	STREET	ST - 91	CIRCLE WAY (DOWNTOWN REVITALIZATION PLAN)						CO	3990000
858,000	STREET	ST - 92	CENTER WAY						GO	858000
1,450,000	STREET	ST - 94	PLANTATION DR - SYCAMORE TO DIXIE						GO	1450000
42,500	STREET	ST - 95	ODD PEDESTRIAN CROSSINGS			GP	42500			
92,000	STREET	ST - 98	WILLENBERG ASPHALT OVERLAY		GP	92000				
34,750	STREET	ST - 99	JASMINE HALL PARKING LOT OVERLAY						GP	34750
175,000	STREET	ST - 100	PLANTATION/GARLAND TRAFFIC SIGNAL				GP	175000		
416,000	STREET	ST - 101	SLEEPY HOLLOW SUBDIVISION ASPHALT OVERLAY						GO	416000
125,000	STREET	ST - 102	PLANTATION SPUR			GP	125000			
1,925,000	STREET	ST - 103	THIS WAY @ DOW RESERVE (2004 TO PLUM)						GO	1925000
286,000	STREET	ST - 104	THIS WAY PLUM TO LAKE RD						GO	286000
550,000	STREET	ST - 105	THIS WAY LAKE TO ABNER JACKSON						GO	550000
616,000	STREET	ST - 106	THIS WAY ABNER JACKSON TO SH 332/288						GO	616000
26,910	STREETS	ST - 109	BALSAM OVERLAY					GP	26910	
250,000	STREETS	ST - 110	OLD ANGLETON ROAD OVERLAY	GP	250000					
265,650	STREETS	ST - 111	SOUTHERN OAKS OVERLAY							
405,000	STREETS	ST - 113	RAILROAD QUIET ZONES						GP	405000
195,000	STREETS	ST - 114	OAK DRIVE SOUTH @ SPORTSPLEX		GP	25000			GP	170000

**CITY OF LAKE JACKSON  
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

*Items in red are new*

**General Projects**

24-Jun-13

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE	
									BOND ISSUE	BOND ISSUE
22,500	STREETS	ST - 115	OLD ANGLETON MARIGOLD INTERSECTION PH 2					GP	22500	
300,000	STREETS	ST - 116	MALL ENTRY ROAD	ST	300000					
1,384,950	STREET	ST - 13A	SOUTHERN OAKS - SOUTH OF WILLOW DR							GO
1,408,575	STREET	ST - 13B	SOUTHERN OAKS - NORTH OF WILLOW DR							GO
140,000	SIDEWALKS	SW - 2	SIDEWALKS/ (annual)	GP	105000					
25,000	SIDEWALKS	SW - 7	LAKE ROAD @ TIMBERCREEK SUBDIVISION				GP	25000		
206,500	SIDEWALKS	SW - 11	PLANTATION VILLAS / ST MICHAEL'S							GO
25,000	SIDEWALKS	SW - 12	LAKE ROAD SIDEWALK (TRAIL) TO TARGET		GP	25000				
25,000	SIDEWALKS	SW - 15	OM ROBERTS WALK				GP	25000		
16,000	SIDEWALKS	SW - 16	LJ MANOR WALK - GARLAND / PLANTATION				GP	16000		
500,000	SIDEWALKS	SW - 17	CONNECT DOW CENTENNIAL TRAIL TO WILDERNESS							CO
100,000	SIDEWALKS	SW - 18	DEVELOP POCKET PARK TRAIL TO JASMINE				ST	100000		
500,000	SIDEWALKS	SW - 19	DOW CENTENNIAL TRAIL EXPANSION							CO
400,000	SIDEWALKS	SW - 20	COMPLETE MALL TO COLLEGE TRAIL							GO
113,745	SIDEWALKS	SW - 21	MACLEAN SIDEWALK REPLACEMENT		GP	113745				
-			GENERAL PROJECT TOTALS	\$2,659,000	\$1,685,742	\$1,521,855	\$2,041,050	\$1,246,225		\$33,435,050

40,209,867

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE	
									BOND ISSUE	BOND ISSUE
	GP:		GENERAL PROJECT FUND	\$656,000	\$1,287,242	\$1,265,595	\$1,806,050	\$1,159,725		\$0
	GO:		GENERAL OBLIGATION BONDS	\$0	\$0	\$0	\$0	\$0		\$26,530,050
	CO:		CERTIFICATES OF OBLIGATION	\$1,500,000	\$0	\$0	\$0	\$0		\$6,905,000
	ST:		ECONOMIC DEVELOPMENT ( HALF CENT SALES TAX)	\$503,000	\$398,500	\$240,500	\$235,000	\$86,500		\$0
	OT:		OTHER	\$0	\$0	\$15,760	\$0	\$0		\$0
			TOTAL REVENUE SOURCES	\$2,659,000	\$1,685,742	\$1,521,855	\$2,041,050	\$1,246,225		\$33,435,050

NOTE: The five (5) year capital improvement plan (CIP) is only a planning document. The CIP is revised at least annually and many times throughout the year as per need, at which time new projects are identified and old projects are moved, deleted or completed.

Utility Projects provides funding for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in this fund are transfers from the Utility Fund and interest income and in rare cases from the General Fund. It is the policy of the City to transfer positive budget variances in the Utility Fund to the Utility Projects Fund, once the minimum Utility Fund balance is achieved.

A fund balance of \$500,000 is the regular goal for this fund. Based on our FY12-13 budget the balance available will be \$786,619. At the April 6, 2013 capital projects workshop City Council proposed spending \$265,705 from this fund as follows:

Smoke testing (annual)	\$10,000
Clover sewer line replacement	108,000
Shady Oaks sewer line replacement	77,705
Clover water line replacement	70,000
	\$265,705

**UTILITY PROJECTS FUND**

**Vision Process**

One of the FY2006-07 goals set by City Council was to:

Reorganize C.I.P. Document

- ◆ break into maintenance and capital
- ◆ prioritizing items
- ◆ Modify timelines (1 yr, 3-5, 5-10, 10+)

This goal was under the objective to "Reorganize CIP document to better prioritize projects". This was under the Vision Element to "Maintain Infrastructure".

This goal was accomplished in large part as the result of an April 9, 2007 C.I.P. Workshop with City Council. Working with staff, City Council rated and prioritized projects in two areas; "Capital" and "Maintenance Projects". Those were then combined into one set of priorities. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years, and "future bond issues." In April of 2013, City Council held its seventh annual C.I.P. Workshop to continue the efforts of its visioning process.

**IMPACT ON OPERATING BUDGET**

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The smoke testing program helps us identify leaks in the sewer system. Replacement of the Clover and Shady Oaks sewer lines and the Clover water line will reduce the unscheduled repairs being made to these older lines.

## UTILITY PROJECTS FUND

### Anticipated Cash Flow

<b><i>RESOURCES</i></b>	<b>ACTUAL 2008 - 09</b>	<b>ACTUAL 2009 - 10</b>	<b>ACTUAL 2010 - 11</b>	<b>ACTUAL 2011 - 12</b>	<b>PROJECTED 2012 - 13</b>	<b>PROPOSED 2013 - 14</b>
<b>Cash Balance</b>	\$ 479,759	\$ 391,303	\$ 676,711	\$ 657,439	\$ 943,964	\$ 786,619
<b>Revenues</b>						
Interest Income	\$ 4,384	\$ 2,010	3,686	3,263	4,000	4,000
Transfer from Utility Fund	0	350,000	0	500,000	175,000	
Contributions & Donations	0	0	0	28,970	0	
	<u>\$ 4,384</u>	<u>\$ 352,010</u>	<u>\$ 3,686</u>	<u>\$ 532,232</u>	<u>\$ 179,000</u>	<u>\$ 4,000</u>
<b>Total Resources</b>	<u>\$ 484,143</u>	<u>\$ 743,313</u>	<u>\$ 680,397</u>	<u>\$ 1,189,671</u>	<u>\$ 1,122,964</u>	<u>\$ 790,619</u>

<b><i>EXPENDITURES</i></b>	<b>ACTUAL 2008 - 09</b>	<b>ACTUAL 2008 - 09</b>	<b>ACTUAL 2010 - 11</b>	<b>ACTUAL 2011 - 12</b>	<b>PROJECTED 2012 - 13</b>	<b>PROPOSED 2013 - 14</b>
<b>Previously Approved Projects</b>	\$ 92,840	\$ 66,602	\$ 22,958	\$ 245,707	336,345	
<b>Additional Proposed Projects</b>						\$ 265,705
<b>Total Expenditures</b>	<u>\$ 92,840</u>	<u>\$ 66,602</u>	<u>\$ 22,958</u>	<u>\$ 245,707</u>	<u>\$ 336,345</u>	<u>\$ 265,705</u>
<b>Ending Cash Balance</b>	<u>\$ 391,303</u>	<u>\$ 676,711</u>	<u>\$ 657,439</u>	<u>\$ 943,964</u>	<u>\$ 786,619</u>	<u>\$ 524,914</u>

**UTILITY PROJECTS FUND**  
**Project History and Additional Proposed Projects**

<i><b>EXPENDITURES</b></i>	<b>BUDGET</b>								
	<b>YEAR</b>	<b>PROJECT</b>	<b>PRIOR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>	<b>PROJECT</b>
	<b>APPROVED</b>	<b>BUDGET</b>	<b>YEARS</b>	<b>2009 - 10</b>	<b>2010 - 11</b>	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2013 - 14</b>	<b>TOTALS</b>
<b>Projects Completed and in Process: (projects in blue are completed)</b>									
<b>WATER PROJECTS:</b>									
Meter Replacement Program	02-09	811,000	735,240	0	0	0	110,000		845,240
Driveway replacements	11-12					119,214			119,214
Hwy 332 waterline upsizing	11-12					35,218			35,218
Fence at Beechwood Tower	12-13	38,000					17,000		
HWY 332 Balsam tower water ma	12-13	125,000					125,000		
Ground Storage Tank Maint	12-13	42,000					42,000		
Effluent diversion to Dow						29,220			
<b>Total Water Projects</b>		1,016,000	735,240	0	0	183,652	294,000	0	999,672
<b>SEWER PROJECTS:</b>									
Lift Station Upgrades		466,232	485,073						485,073
Pin Oak / Sycamore Sewer	09-10			66,602	0	0			66,602
Emergency repairs - 2004					22,958				22,958
smoke test residential houses-	12-13	10,000					10,000		10,000
Lift Station 9A	12-13	20,000					19,500		19,500
Waterline at Dow Tower	12-13	40,000					12,845		12,845
<b>Total Sewer Projects</b>		536,232	485,073	66,602	22,958	0	42,345	0	616,978
<b>OTHER PROJECTS / EQUIPMENT :</b>									
Wastewater Lab A/C	11-12	65,000				62,055			62,055
Fence at Beechwood Tower	12-13	38,000							0
Hwy 332 Balsam Tower Main	12-13	125,000							0
Ground Storage Tank Maintenance	12-13	42,000							0
<b>Total Other Projects / Equipment</b>		270,000	0	0	0	62,055	0	0	62,055
<b>Total Water and Sewer Projects</b>		1,822,232	1,220,313	66,602	22,958	245,707	336,345	0	1,678,705
<b>New Projects Proposed for 2013-2014</b>									
Clover Sewer Lines								108,000	0
Shady Oaks Lane Sewer Lines								77,705	0
Clover Water Lines								70,000	0
Smoke Test Residential houses (annually)								10,000	0
<b>Total Proposed Projects</b>								265,705	0
<b>Total Expenditures</b>		\$ 1,822,232	\$ 1,220,313	\$ 66,602	\$ 22,958	\$ 245,707	\$ 336,345	\$ 265,705	\$ 1,678,705

## **UTILITY PROJECTS CAPITAL IMPROVEMENT PLAN**

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This plan is designed to set Capital Project priorities for the future, and to designate projects that will soon need to appear on the plan. This plan includes projects that may be funded from several sources, including bond issues.

As part of the annual budget and visioning process, the City Council and City Staff meet to review and discuss each of the projects appearing on the plan. At this meeting priorities and estimated costs are reassessed and new projects are discussed and added to plan.

To help everyone understand the details of each particular project on the five year plan, a Capital Improvement Plan book was created. This book has several pages dedicated to each project. It gives a full description of the project, details on estimated cost and who proposed the project and why.

Citizen input is received throughout the year and requested projects are considered during budget preparation. Citizens are also given an opportunity to provide their input at all budget workshops and hearings.

After all capital projects budget workshops and public hearings, the five-year Capital Improvement Plan is adopted as part of the annual budget.

**CITY OF LAKE JACKSON NEW PROJECTS IN RED  
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

**Utility Projects**

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS			6-10 YRS			10+ YEARS		
200,000	SEWER	-	6 CENTER WAY - NARCISSUS TO END GOING EAST					RB	200,000				
200,000	SEWER	-	39 COMPOST FACILITIES							UP			200,000
20,000	SEWER	-	47 SCUM REMOVAL IN CHLORINE BASINS							UP			20,000
1,000,000	SEWER	-	49 NORTHEAST MASTER LIFT STATION & MAIN										RB
320,000	SEWER	-	50 YALPON SEWER MAIN EXTENSION										RB
1,000,000	SEWER	-	51 SH 288 CORRIDOR TRUNK SEWER										RB
1,000,000	SEWER	-	52 NORTHWEST MASTER LIFT STATION & MAIN										RB
76,000	SEWER	-	53 ODOR CONTROL IMPROVEMENT									UP	76,000
57,600	SEWER	-	54 PECAN LANE									RB	57,600
29,800	SEWER	-	55 HUISACHE CT									RB	29,800
33,330	SEWER	-	56 HUISACHE									RB	33,330
600,000	SEWER	-	61 INSTALL SCADA AT 41 LIFT STATIONS										RB
130,000	SEWER	*	62 SMOKE-TEST/RESIDENTIAL ASSESSMENT(PER HOME) ANNUALLY	10,000	UP	30,000	UP	30,000	UP	50,000	UP		10,000
175,000	SEWER	*	65 LIFT STATION EMERGENCY POWER		RB	175,000							
101,476	SEWER	*	67 ASTER LANE									RB	101,476
109,108	SEWER	*	68 AZALEA							UP	109,108		
204,354	SEWER	*	70 CARDINAL							UP	102,177	RB	102,177
108,000	SEWER	*	72 CLOVER		UP	108,000							
46,000	SEWER	*	73 FOREST LANE / FOREST CT				UP	23,000				UP	23,000
111,240	SEWER	*	74 HYACINTH							RB	111,240		
54,319	SEWER	*	75 IRIS									UP	54,319
125,172	SEWER	*	76 LAUREL							RB	125,172		
118,358	SEWER	*	77 LILY									RB	118,358
85,309	SEWER	*	78 PALM LANE				UP	85,309					
124,524	SEWER	*	79 PERSIMMON				RB	124,524					
50,000	SEWER	*	80 HIGH LEVEL LIGHTS				RB	50,000					
105,960	SEWER	*	81 PIN OAK / PIN OAK CT				UP	105,960					
107,318	SEWER	*	82 REDBUD LANE							UP	107,318		
77,705	SEWER	*	83 SHADY OAKS LANE		UP	77,705							
208,133	SEWER	*	84 SOUTHERN OAKS									RB	208,133
131,658	SEWER	*	85 WILLOW CT				UP	65,829	UP	65,829			
65,000	SEWER	*	86 WASTEWATER LAB A/C UNIT										
400,000	SEWER		RENOVATION OF LIFT STATION 25					RB	400,000				
1,500,000	SEWER		LOCAL LIFT STATION RENOVATIONS				RB	250,000	RB	250,000	RB		250,000
1,000,000	SEWER		REPLACEMENT OF LS 25 FORCEMAIN				RB	1,000,000					

CITY OF LAKE JACKSON  
 FIVE YEAR CAPITAL IMPROVEMENT PLAN

NEW PROJECTS IN RED

Utility Projects

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14	1-3 YRS				6-10 YRS	10+ YEARS	
					3-5 YRS	3-5 YRS	3-5 YRS	3-5 YRS			
94,000	WATER	8	OYSTER CREEK DR - CIRCLE WAY TO YAUPON						UP	94,000	
94,000	WATER	9	OYSTER CREEK DR - YAUPON TO FOREST DRIVE						UP	94,000	
145,000	WATER	10	FOREST DRIVE OCD TO REDBUD						RB	145,000	
55,000	WATER	11	CARDINAL					UP	55,000		
150,000	WATER	12	WILLOW DRIVE - PERSIMMON TO REDBUD						RB	150,000	
70,000	WATER	13	CLOVER	UP	70,000						
75,000	WATER	14	HYACINTH					UP	75,000		
75,000	WATER	16	CENTER WAY - NARCISSUS TO SYCAMORE					RB	75,000		
30,000	WATER	17	OYSTER CREEK COURT					UP	30,000		
72,000	WATER	31	S. CEDAR WATER IMPROVEMENTS						UP	72,000	
5,550,000	WATER	33	WATER SYSTEM EXPANSION NORTHWEST PRODUCTION AND STORAGE							RB	
880,000	WATER	34	METER REPLACEMENT (every other year)	UP	220,000	UP	110,000	UP	330,000	UP	110,000
500,000	WATER	40	NORTH SIDE WATER TRANSMISSION								RB
68,500	WATER	42	IRON SEQUESTERING						UP	68,500	
1,500,000	WATER	43	REPAINT TANKS						RB	500,000	
250,000	WATER	44	YAUPON WATER MAIN EXTENSION								RB
90,000	WATER	45	WATER PRODUCTION SCADA RADIO						RB	90,000	
142,800	WATER	47	CARNATION 100-300 BLOCK								RB
73,000	WATER	48	BLACKGUM CT						RB	73,000	
94,000	WATER	49	CHESNUT 100, 200 BLOCK						UP	47,000	
250,000	WATER	50	CORKWOOD 100 & 200 BLOCK						RB	250,000	
32,000	WATER	51	LEEDER CT						UP	32,000	
29,000	WATER	52	LOTUS CT								UP
250,000	WATER	54	PETUNIA 200, 300 & 400						RB	250,000	
134,350	WATER	55	POINSETTIA 100-400 BLOCK								RB
40,000	WATER	56	POPULAR CT								UP
100,000	WATER	57	SAGE								RB
68,000	WATER	58	SWEETGUM CT						RB	68,000	
125,000	WATER	59	SYCAMORE 800 BLOCK								RB
80,000	WATER	60	THIS WAY 200 BLOCK TO 301								UP
122,000	WATER	62	WHITE OAK & WHITE OAK CT						RB	122,000	
154,000	WATER	63	WISTERIA 100, 500, 600 BLOCK								RB
61,507	WATER	67	AVOCADO CT								UP
											61,507

**CITY OF LAKE JACKSON** NEW PROJECTS IN RED  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

**Utility Projects**

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14					10+ YEARS	
				1-3 YRS	3-5 YRS	6-10 YRS	10+ YRS	10+ YRS		
82,076	WATER	68	BAL SAM						UP	82,076
112,338	WATER	69	BOUGAINVILLEA	RB						
76,933	WATER	70	BUTTERCUP						UP	76,933
69,230	WATER	71	CACAO						UP	69,230
147,421	WATER	72	CHESTNUT						RB	147,421
95,453	WATER	73	COFFEE						UP	95,453
97,908	WATER	74	COTTONWOOD						UP	97,908
34,135	WATER	75	CREPE MYRTLE CT		UP					
75,000	WATER	76	CHLORINE ADDITION							
455,978	WATER	78	DOGWOOD						RB	455,978
159,372	WATER	79	FOREST OAKS						RB	159,372
14,496	WATER	80	GARLAND / HEATHER LAND						UP	14,496
44,687	WATER	81	GREENBRIAR							
130,840	WATER	82	HICKORY						UP	44,687
1,207,968	WATER	83	HUCKLEBERRY						RB	130,840
337,814	WATER	84	HUISACHE						UP	1,207,968
24,827	WATER	85	HUISACHE CT						RB	337,814
79,445	WATER	86	IRONWOOD						RB	24,827
220,668	WATER	87	LOTUS CT							
54,251	WATER	88	NASTURTIUM							
49,014	WATER	89	OLEANDER & OLEANDER CT						UP	49,014
116,738	WATER	90	PANSY PATH						RB	116,738
179,318	WATER	91	PERSIMMON						UP	89,659
195,683	WATER	93	RAINTREE							
167,218	WATER	94	S YAUPON							
321,235	WATER	95	SOUTHERN OAKS						RB	167,218
91,556	WATER	96	SUGAR CANE TRACE						UP	321,235
106,960	WATER	97	TALISMAN						RB	91,556
41,158	WATER	98	THISTLE CT							
50,000	WATER	100	GROUND STORAGE LEVEL TRANSMITTERS & ELECTRICAL						UP	106,960
150,000	WATER	101	TULIP TRAIL						RB	41,158
90,000	WATER	102	THIS WAY 400 BLOCK							
80,000	WATER	104	SWEETGUM CT						UP	150,000
60,000	WATER	105	ROSE TRAIL						UP	90,000
									UP	80,000
									UP	60,000

**CITY OF LAKE JACKSON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

**NEW PROJECTS IN RED**  
**Utility Projects**

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14				10+ YEARS
				1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	
50,000	WATER	WAT -	108 OAK HOLLOW CIRCLE				UP	50,000
80,000	WATER	WAT -	109 LOTUS 500 BLOCK				UP	80,000
120,000	WATER	WAT -	111 LARKSPUR				RB	120,000
50,000	WATER	WAT -	112 JASMINE 400 BLOCK		50,000		UP	
60,000	WATER	WAT -	115 HICKORY 300 BLOCK				UP	60,000
70,000	WATER	WAT -	116 GARLAND COURT		70,000		UP	
280,000	WATER	WAT -	118 FOREST DRIVE 200 AND 300				RB	280,000
150,000	WATER	WAT -	119 E HWY 332 400, 500 & 900 BLOCKS				RB	150,000
500,000	WATER	WAT -	121 DOGWOOD 200-600 BLOCK				RB	500,000
430,000	WATER	WAT -	122 DAFFODIL 100-500 BLOCK				RB	430,000
60,000	WATER	WAT -	127 BLUEBELL COURT				UP	60,000
320,000	WATER	WAT -	128 BANYAN 100-400 BLOCKS				RB	320,000
110,000	WATER	WAT -	130 ASTER LANE				RB	110,000
260,000	WATER	WAT -	131 ARROWWOOD 11,200 AND 300 BLOCK				RB	260,000
230,000	WATER	WAT -	132 ALMOND 100 & 200 BLOCK			RB	230,000	
60,000	WATER	WAT -	133 WINDING WAY 421 TO 433			UP	60,000	
1,500,000	WATER	WAT *	WATER WELL REPLACEMENT			RB	500,000	
1,500,000	WATER	WAT	OAK DRIVE ELEVATED TANK			RB	1,500,000	
1,500,000	WATER	WAT -	29 NEW ELEVATED STORAGE TANK			RB	1,500,000	
TOTAL UTILITY CONSTRUCTION PROJECTS				\$265,705	\$3,266,747	\$2,406,964	\$5,003,716	\$10,841,109

24,816,113

COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2013-14				10+ YEARS
				1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	
TOTAL UTILITY CONSTRUCTION PROJECTS				\$265,705	\$3,266,747	\$2,406,964	\$5,003,716	\$10,841,109
TOTAL REVENUE SOURCES				\$265,705	\$3,266,747	\$2,406,964	\$5,003,716	\$10,841,109
TOTAL REVENUE SOURCES				\$265,705	\$3,266,747	\$2,406,964	\$5,003,716	\$10,841,109

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TOTAL REVENUE SOURCES				\$265,705	\$3,266,747	\$2,406,964	\$5,003,716	\$10,841,109
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TOTAL REVENUE SOURCES				\$265,705	\$3,266,747	\$2,406,964	\$5,003,716	\$10,841,109

In the Fiscal Year 1995-96 the following list of long-term projects identified by the Master Plan was presented for the first time in the Budget.

Through the Master Plan process, future major capital projects were identified. Whether these projects will be funded solely or partially by the city, in joint efforts with other governmental entities, or solely or partially by developers has yet to be determined. But, in order to adequately plan, some rough estimates of the costs of these projects are presented.

As we near the end of this master plan cycle and begin the process for the next major update of our master plan, it is interesting to note that we have or are completing most of the long term projects called for in the 1995 plan.

1. New Wastewater Treatment Plant. This \$13 million project was completed in 2004. The plant was upgraded to treat current flows in compliance with increasingly more stringent Government Environmental Regulations and expanded to allow for projected growth up to a population of approximately 40,000 residents.

2. There are two growth areas identified in the Master Plan north of F.M. 2004. Northwest Lake Jackson, generally the former prison farm area now known as Alden, and Northeast Lake Jackson the area east of S.H. 288 and north of F.M. 2004. There are several utility projects that will be required to allow full development of these areas.

To spur growth in these areas these projects could be initiated by the city and financed through a Revenue Bond or ½ cent optional sales tax revenues. All or some of the cost of these projects could be recouped by assessments to benefited developments.

A. Water Capacity Upgrades to fully serve the Northeast and Northwest Lake Jackson Growth areas will require:

New Water Well(s) up to three at \$200,000/each for a total of \$600,000

New-Elevated Storage Tank, \$1,500,000

Pump Station, Ground Storage Tank, \$1,500,000 (CIP Project Wat-33)

Currently we have earmarked \$2.5 million (\$1.5 million from the ½ cent optional sales tax and \$1 million from the sale of revenue bonds) to provide water to the airport and surrounding properties, including Alden's business areas.

B. Northeast Lake Jackson

In 1996 voters approved, among other things, a project to allow sewer service to the F.M. 2004 corridor east of N. Yaupon by providing sewer service to properties along FM 2004 east of N. Yaupon to the Old Angleton Road. This project replaced an inadequate private system. This project was completed in 2009.

Yaupon Water Main Extension \$200,000 (CIP Project Wat-44)

Yaupon Sewer Main Extension \$320,000 (CIP Project Sew-50)

In 2009 over 300 acres on the eastern portion of this area was donated by Dow to U.S. Fish and Wildlife. This obviously removes this property from future development and may impact the ability to develop

## LONG TERM CAPITAL PROJECTS

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adjoining properties in this area.

### C. Northwest Lake Jackson

This area was initially identified as a long range project in the master plan but moved to the forefront as core issues in the development of the former prison farm areas, which has been acquired by private interest will (Cresco) who are currently master planning this development. Negotiations are currently under way for the development of this 987 acre tract known as Alden and how funding of the various infrastructures will be provided.

A \$2.5 million water facility is currently in the design phase to provide water to the Airport and surrounding area. Brazoria County is donating a couple of acres east of the airport which will provide a location to receive Brazosport Water Authority water, ground storage and booster pumps along with water mains. \$4.5 million is being planned from the ½ cent optional sales tax to either build a package sewer plant or extend our sewer infrastructure to this site and connect directly to our current wastewater treatment plant.

This will serve the airport, TDCJ, the proposed businesses park and the business sections of the planned Alden development.

The above estimates are being revised as the full extent of the new Master planned Alden development becomes known.

The project (as presented by Retrieve LTD):

Alden:

- 990 acre mixed use development
- Approximately 2,200+ single family lots
- Housing Price Range: \$150,000 - \$275,000 (2009 \$)
- Projected to add over \$450 million in value (in 2009 \$) once built out
- 158 acre of detention
- The project will be phased over a 15 year period (depending on economy)
- A Municipal Management District (MMD) was created by Texas Legislature in 2009
- The City has revised its Planned Unit Development (PUD) ordinance to accommodate this type of development
- Developers will seek a Tax Incremental Reinvestment Zone (TIRZ) to help pay for infrastructure development
- Commercial area will not exceed 213 ac
- Multi-family is "capped" at 630 units
- The MMD will provide water, sewer, drainage specific to the project
- Current cost estimates to develop range from \$36 to \$40 million:
  - water \$3.5 million
  - sewer \$7.0 million
  - drainage \$12.4 million
  - detention \$13.2 million
  - other items under consideration:
    - \*fire station \$2 million
    - \*water tower \$2.4 million
    - \*City's cost of service
- The proposed TIRZ is expected to pay from \$9 to \$12 million in these projects

Overall, based on preliminary estimates the overall project will cost \$95,176,978 to develop. The developer is expected to pay \$45,079,743 of the costs, the MMD (taxed collected on resident in the MMD) is expected to provide \$40,170,715, and the TIRZ (city is being asked to reimburse 100% of the increment in taxes over the current base to the project) is expected to fund the remaining \$9,926,520.

It is important to note that these are preliminary estimates are based on 2009 dollars.

In the 2009 legislative session, a Municipal Management District (MMD) was authorized for the Alden Development.

The next steps for this project are:

- Submit PUD application in accordance with new ordinance
- Submit Special District application for TIRZ in accordance with the adopted policy for use of special districts and incentives.

As noted, this development will have a major impact on the Brazoria County Airport and the surrounding properties.

With the extension of water & sewer to the airport/Alden, development of The Alden Subdivision should begin in the next 18-24 months. Recent announcements of industrial expansion appear to be finally moving this project forward.

D. Upper Bastrop Bayou Watershed Drainage Project - \$17,000,000 project has been placed on indefinite hold because of regional politics. At this point development north of FM 2004 will likely be on a parcel by parcel basis. Again, some 300 acres has been donated to U.S. Fish and Wildlife.

E. Extension of Yaupon North of FM 2004 - \$4,000,000 extension of Yaupon from FM 2004 to the interchange on SH 288 north of FM 2004.

### 3. Downtown Improvement:

A. Downtown Drainage Outfall #3 Improvement - was completed in FY99-00. This project increased the outfall under SH332 in the vicinity of Compass Bank and the new Civic Center. This project was part of a \$6.35 million bond issue approved by the voters on May 3, 1997.

B. The Civic Center and Civic Center Plaza were completed in 2000 using 1/2 cent sales tax proceeds at a cost of just over \$4 million.

C. Downtown Revitalization - a multi-phase project to redevelop our downtown streets has been adopted by City Council. This 15-year plan will cost approximately \$20 million to complete and will be funded mostly by using 1/2¢ optional sales tax. The first phase (Oak Drive) was completed in FY06-07, at a cost of \$2.3 million (this included some additional funding from CDBG and CMAQ grants). In FY 08-09, \$600,000 was approved to engineer and design the next significant phase of this project (which includes portions of This Way, That Way and Circle Way). A \$5 million Certificate of Obligation was approved in the FY09-10 budget and the bonds were sold. Construction was completed in the summer of 2013. The third phase (South Parking Place) \$ 2 million Certificate of Obligation funding was sold in March 2013. Work should begin in 2014.

## LONG TERM CAPITAL PROJECTS

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4. SH 288/332 Freeway Design Resolution - The State of Texas completed (Spring 2012) constructing its \$85 million in major improvements along SH288/332. This multi-year project included grade separations at This Way, Oak Drive and Plantation Drive. Also, TxDOT widened FM2004 from SH288 to Bus 288 from 2 lanes to 4 lanes. This included an overpass over the Old Angleton Road and Missouri Pacific Rail line. This project was completed in May, 2011.

As you can see all of the major projects identified in the Master Plan are being addressed and should be complete by 2020.

# ECONOMIC DEVELOPMENT FUNDS



LAKE JACKSON

*City of Enchantment*



## ECONOMIC DEVELOPMENT FUND

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The Economic Development Fund is used to account for the revenue from the half cent sales tax. Voters approved the half-cent sales tax on May 6, 1995 and collection of the tax began in October, 1995. As specified on the ballot the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. Since its approval the half cent sales tax (Economic Development Fund) has provided funding for:

**Outdoor Pool** - \$595,865, opened June of 1996. Replaced the forty-year-old outdoor pool with a totally new facility.

**Recreation Center** - Opened May of 1998. This fund is providing the money for debt service payments on the \$7.3M Certificates of Obligation which were issued to fund the construction of "The Recreation Center-Lake Jackson". Additionally, this fund directly paid \$288,801 in architect fees and provides an annual subsidy of \$350,000 to the General Fund for the operation of the facility. The board has also approved providing \$600,000 in repairs to the center over a 2 year period, FY11-12 and FY12-13. Additional repairs (to the HVAC and ventilation sock) of \$188,000 are included in the FY13-14 LJDC budget.

**Civic Center/Plaza** - Opened April 1, 2000. This fund is providing the money to pay the debt service on the \$3,250,000 Certificates of Obligation issued to provide the construction funding.

These Certificates have since been refunded but this fund continues to pay its share of the refunding bonds

**Youth Sportsplex** - Completed in the fall of 1999. This fund provided the money to pay the debt service on \$2.7M Certificates of Obligation issued to provide construction funding. These bonds are now paid off.

**Golf Course** - This fund provided \$350,000 to pay for the service of the golf course architect. Additionally, the Lake Jackson Development Corporation has approved providing an annual subsidy of up to \$550,000 for Golf Course debt service through the 2022-23 fiscal year. The Wilderness Golf Course opened to the public in May 2004. The Lake Jackson Development Corporation has recommended, and City Council approved \$150,000 be budgeted through the 2014-15 fiscal year to provide a contingency for golf course operational expenses.

**Downtown Revitalization Project** - \$600,000 was authorized to hire an engineering and design team to develop a master plan for the replacement of downtown infrastructure. The first and second phases of the downtown project are complete. \$5M in Certificates of Obligation were issued for phase 2. This fund will provide up to \$500,000 a year for 20 years to pay the debt service on the certificates.

A \$2 million Certificate of Obligation was sold in March 2013 to fund Phase 3 (South Parking Place). Also, \$385,000 was provided in FY12-13 to fund the final portion of Phase 2 (This Way from Circle Way to SH332).

**Downtown Maintenance** - The Lake Jackson Development Board has also approved providing \$50,000 per year through fiscal year 2014-15 for maintenance of new landscaping and walks downtown.

**Maclean Jogging Trail** - The Lake Jackson Development Board provided \$150,000 to repave drought damage to MacLean Jogging Trail in FY11-12.

**Park/Golf Course Projects** - The LJDC has recommended \$203,000 in FY13-14 to fund various parks and golf course project.

**Airport/Alden Business Park** - We have proposed the Gulf Coast Airport and Lake Jackson Business Park. In FY2013-14 we have included a proposal for \$1.5 million in the LJDC budget to help extend water to the airport. This would be combined with \$1 million in revenue bonds recently sold to fund the initial \$2.5 million water system to service the airport and the several hundred acres of potential business park located east and south of airport.

Also, Council has and is discussing spending \$4.5 million to provide sewer service to this area.

The initial impetus for the utility extension was to provide water to the county airport. Brazoria County is building a new terminal building and their current well and septic system is inadequate.

We have been in discussions with the Wayne Scott Unit of the Texas Department of Criminal Justice (TDCJ) located just west of the proposed Alden Subdivision to provide water and sewer service to them as well.

This opens the potential for this proposed business park which could encompass several hundred acres in the northern area of the proposed Alden development and the acreage currently controlled by TDCJ around the airport.

Representative Bonnen worked with Brazoria County and the city to get a portion of the TDCJ property sold to the county and also provide for a road and utility easement through the remaining TDCJ property that will connect the airport and Alden.

## ECONOMIC DEVELOPMENT FUND

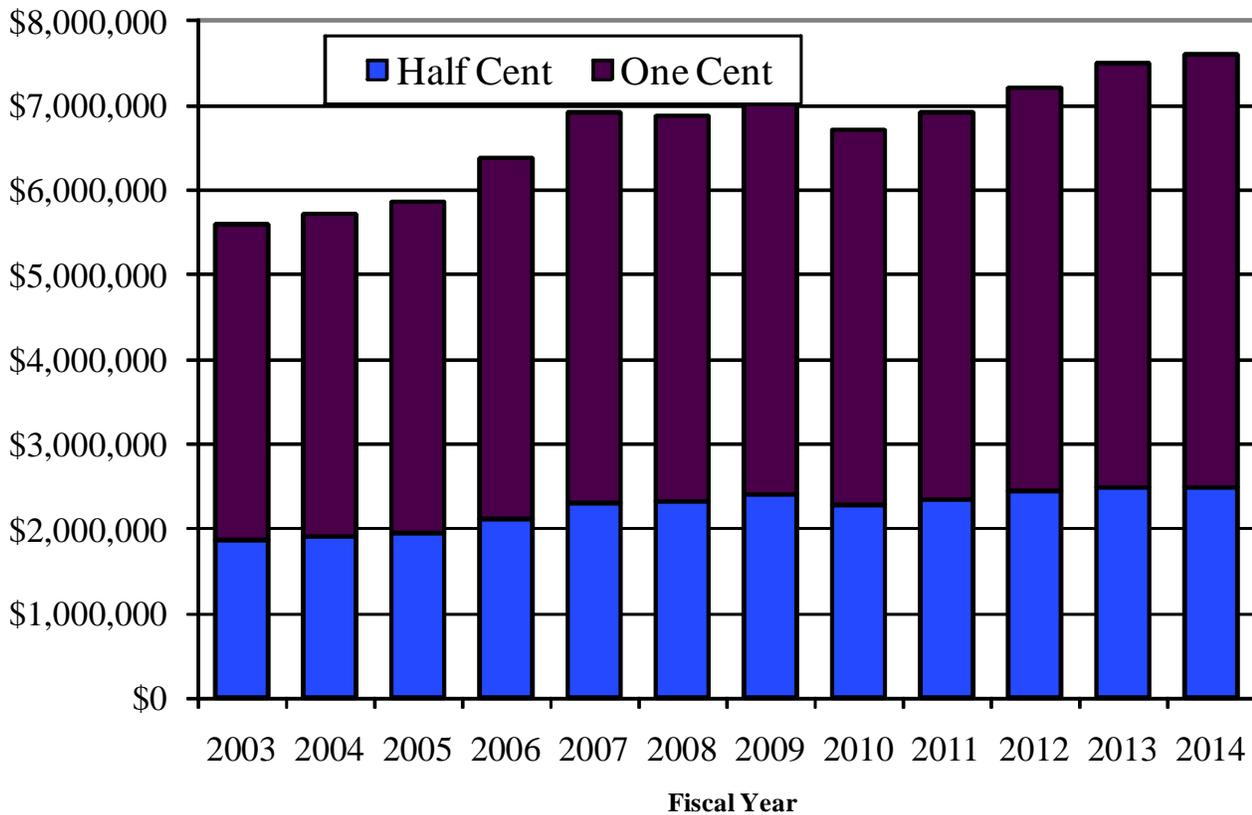
<b><i>RESOURCES</i></b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 2,526,505	\$ 2,204,564	\$ 2,204,564	\$ 1,638,600
<b>Revenues</b>				
Half Cent Sales Tax	\$ 2,457,990	\$ 2,507,150	\$ 2,574,110	\$ 2,638,463
Interest Income	12,731	11,023	11,023	8,394
	<b>\$ 2,470,721</b>	<b>\$ 2,518,173</b>	<b>\$ 2,585,133</b>	<b>\$ 2,646,857</b>
<b>Total Resources</b>	<b>\$ 4,997,226</b>	<b>\$ 4,722,737</b>	<b>\$ 4,789,697</b>	<b>\$ 4,285,457</b>
<b><i>EXPENDITURES</i></b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
Transfer to Econ. Devl. Debt Serv.	\$ 1,102,389	\$ 1,067,139	\$ 1,067,139	\$ 816,888
New Bond Issue - S. Parking Place			107,238	161,833
New Bond Issue - Water to Airport				202,500
S. Parking Place Design	42,762			
This Way - C/Way to 332		385,000	385,000	
New Mall Entrance				300,000
Downtown Maintenance	23,795	50,000	50,000	50,000
Park Projects previously approved	490,144	538,000	538,000	
Parks projects for approval				203,000
Transfer to Golf Course Debt Service	533,572	503,720	503,720	505,525
Golf Course Operating	250,000	150,000	150,000	150,000
Transfer to General Fund	350,000	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>\$ 2,792,662</b>	<b>\$ 3,043,859</b>	<b>\$ 3,151,097</b>	<b>\$ 2,739,746</b>
<b>Ending Fund Balance</b>	<b>\$ 2,204,564</b>	<b>\$ 1,678,878</b>	<b>\$ 1,638,600</b>	<b>\$ 1,545,711</b>

# Lake Jackson Development Corporation Financial Plan

	Proposed	2013 - 14	2014 - 15	2015 - 16	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2022 - 23
<b>FUND BALANCE</b>	\$1,638,600	\$1,550,000	\$1,860,000	\$2,180,000	\$2,290,000	\$2,840,000	\$3,470,000	\$4,210,000	\$5,050,000	\$6,020,000	
<b>REVENUES</b>											
Half Cent Sales Tax	2,638,463	2,690,000	2,740,000	2,790,000	2,850,000	2,910,000	2,970,000	3,030,000	3,090,000	3,150,000	
Interest Income	8,193	10,000	10,000	10,000	10,000	10,000	20,000	20,000	30,000	30,000	
<b>Total Revenues</b>	\$2,646,656	\$2,700,000	\$2,750,000	\$2,800,000	\$2,860,000	\$2,920,000	\$2,990,000	\$3,050,000	\$3,120,000	\$3,180,000	
<b>EXPENDITURES</b>											
<b>Recreation</b>											
Recreation Debt Service	403,763	390,000	370,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	
Transfer to Recreation Operations	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	
MacLean Jogging Trail Repairs											
Rec Center Pool Pak replacement											
Approved Park Projects											
New Recreation Projects	203,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
	<b>956,763</b>	<b>940,000</b>	<b>920,000</b>	<b>900,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	
<b>Economic Development</b>											
Phase 2 -	413,125	400,000	400,000	390,000	380,000	370,000	360,000	350,000	340,000	330,000	
Phase 2 - This Way at Bucees											
Phase 3 - S. Parking Place	161,833	150,000	140,000	140,000	140,000	140,000	140,000	130,000	130,000	130,000	
Phase 4 - That Way & Circle Way (Oak to TW)											
Phase 5 - N. Parking Place											
Phase 6 - Parking Way (Central)											
Phase 7 - Circle Way (This to That Way)											
Downtown Maintenance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
New Mall Entrance	300,000										
Ext of Water to Airport	202,500	200,000	190,000	190,000	180,000	180,000	170,000	170,000	160,000	160,000	
Ext of Sewer to Airport			80,000	380,000	370,000	370,000	360,000	350,000	340,000	340,000	
	<b>1,127,458</b>	<b>800,000</b>	<b>860,000</b>	<b>1,150,000</b>	<b>1,120,000</b>	<b>1,110,000</b>	<b>1,080,000</b>	<b>1,050,000</b>	<b>1,020,000</b>	<b>1,010,000</b>	
<b>Golf Course</b>											
Golf Course Debt Service /operations	505,525	500,000	500,000	490,000	490,000	480,000	470,000	460,000	430,000	380,000	
Golf Course Operating Reserve	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
	<b>655,525</b>	<b>650,000</b>	<b>650,000</b>	<b>640,000</b>	<b>640,000</b>	<b>630,000</b>	<b>620,000</b>	<b>610,000</b>	<b>580,000</b>	<b>530,000</b>	
<b>Total Expenditures</b>	<b>2,739,746</b>	<b>2,390,000</b>	<b>2,430,000</b>	<b>2,690,000</b>	<b>2,310,000</b>	<b>2,290,000</b>	<b>2,250,000</b>	<b>2,210,000</b>	<b>2,150,000</b>	<b>2,090,000</b>	
Net Revenues ( Expenditures)	(93,090)	310,000	320,000	110,000	550,000	630,000	740,000	840,000	970,000	1,090,000	
<b>ENDING FUND BALANCE</b>	<b>\$1,545,510</b>	<b>\$1,860,000</b>	<b>\$2,180,000</b>	<b>\$2,290,000</b>	<b>\$2,840,000</b>	<b>\$3,470,000</b>	<b>\$4,210,000</b>	<b>\$5,050,000</b>	<b>\$6,020,000</b>	<b>\$7,110,000</b>	
<b>TARGET FUND BALANCE</b>	<b>1,140,000</b>	<b>1,180,000</b>	<b>1,450,000</b>	<b>1,070,000</b>	<b>1,060,000</b>	<b>1,030,000</b>	<b>1,000,000</b>	<b>970,000</b>	<b>960,000</b>	<b>780,000</b>	
Over/ (under) target balance	\$405,510	\$680,000	\$730,000	\$1,220,000	\$1,780,000	\$2,440,000	\$3,210,000	\$4,080,000	\$5,060,000	\$6,330,000	

# Sales Tax History

	<u>Fiscal Year</u>	<u>One Cent Sales Tax</u>	<u>Half Cent Sales Tax</u>	<u>Percentage Growth</u>
	2002	3,778,512	1,889,256	2.85%
	2003	3,726,533	1,863,267	-1.38%
	2004	3,810,459	1,905,230	2.25%
	2005	3,914,130	1,957,065	2.72%
	2006	4,261,667	2,130,834	8.88%
	2007	4,618,469	2,309,235	8.37%
	2008	4,553,842	2,337,052	-1.40%
	2009	4,634,553	2,408,688	1.77%
	2010	4,432,443	2,277,196	-4.36%
	2011	4,562,725	2,355,777	2.94%
Actual	2012	4,772,141	2,450,000	4.59%
Projected	2013	5,000,000	2,499,000	4.77%
Budgeted	2014	5,117,000	2,499,000	2.34%



## **ECONOMIC DEVELOPMENT DEBT SERVICE FUND**

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The Economic Development Debt Service Fund is used for the accumulation of resources to provide for the payment of principal, interest and agent fees on debt authorized by the Lake Jackson Economic Development Corporation

The Economic Development Fund will make a transfer to this fund equal to the required debt service payments.

Current debt includes \$5M in Certificates of Obligation sold to provide funding for phase 2 of the downtown revitalization program and \$3.8 in refunding bonds. The bonds refunded the still outstanding portion of the \$7.3 million Certificates of Obligation issued in June, 1996 to provide funding for the construction of the Recreation Center and the \$5.95M Certificates of Obligation issued in November, 1997 to provide funding for the construction of the Youth Sportsplex and Civic Center/Plaza.

\$2 million bonds were sold in March of 2013 to fund the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project).

## ECONOMIC DEVELOPMENT DEBT SERVICE FUND

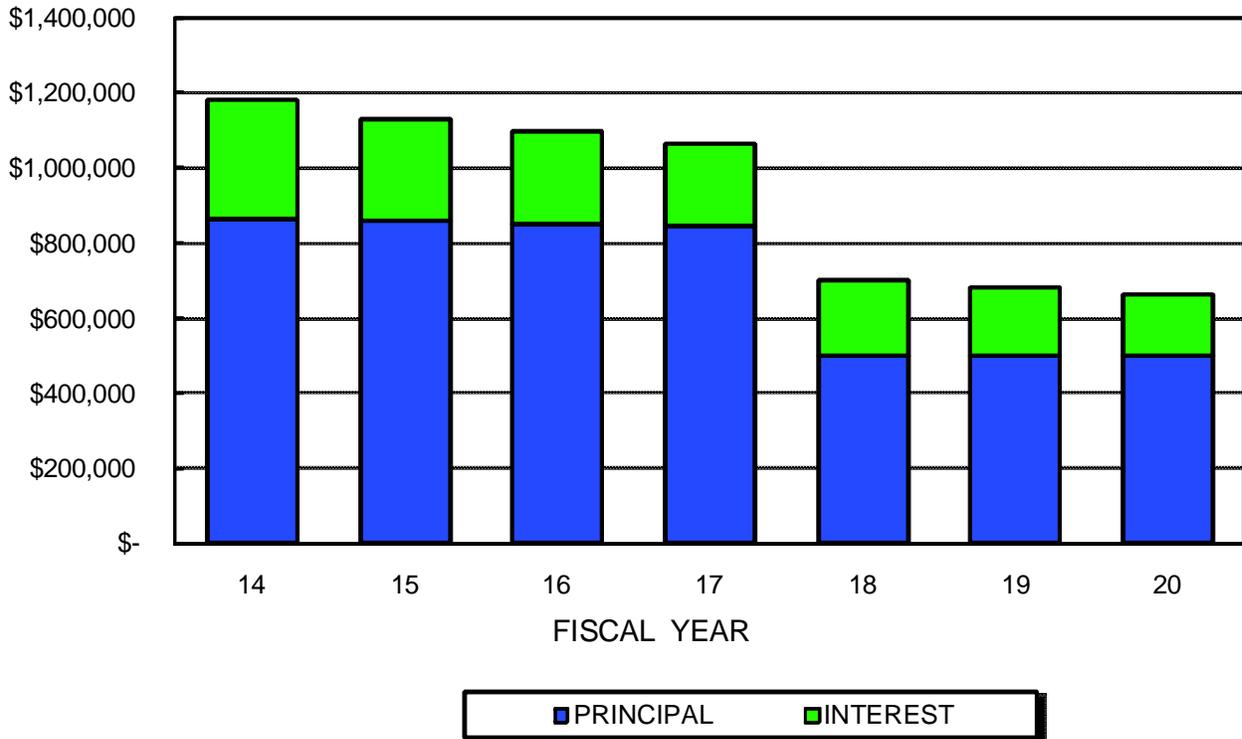
<b><i>RESOURCES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenues</b>				
Transfer from Econ. Devl.	1,102,390	1,117,139	1,117,139	1,181,221
	<u>1,102,390</u>	<u>1,117,139</u>	<u>1,117,139</u>	<u>1,181,221</u>
<b>Total Resources</b>	<b>\$ 1,102,390</b>	<b>\$ 1,117,139</b>	<b>\$ 1,117,139</b>	<b>\$ 1,181,221</b>

<b><i>EXPENDITURES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
Principal	\$ 850,529	\$ 840,518	\$ 840,518	\$ 863,325
Interest	251,362	274,121	274,121	315,396
Paying Agent Fees	500	2,500	2,500	2,500
	<u>1,102,390</u>	<u>1,117,139</u>	<u>1,117,139</u>	<u>1,181,221</u>
<b>Total Expenditures</b>	<b>1,102,390</b>	<b>1,117,139</b>	<b>1,117,139</b>	<b>1,181,221</b>
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## CERTIFICATE OF OBLIGATION DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT		ESTIMATED DEBT		FISCAL		
	FISCAL TOTALS		FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2013 - 14	713,325	262,896	150,000	52,500	863,325	315,396	1,178,721
2014 - 15	707,362	227,253	150,000	47,250	857,362	274,503	1,131,865
2015 - 16	701,388	205,872	150,000	42,000	851,388	247,872	1,099,260
2016 - 17	695,407	184,238	150,000	36,750	845,407	220,988	1,066,395
2017 - 18	350,000	167,250	150,000	31,500	500,000	198,750	698,750
2018 - 19	350,000	155,250	150,000	26,250	500,000	181,500	681,500
2019 - 20	350,000	143,250	150,000	21,000	500,000	164,250	664,250
2020 - 21	350,000	131,250	150,000	15,750	500,000	147,000	647,000
2021 - 22	350,000	119,250	150,000	10,500	500,000	129,750	629,750
2022 - 23	350,000	107,125	150,000	5,250	500,000	112,375	612,375
2023 - 24	350,000	94,875			350,000	94,875	444,875
2024 - 25	350,000	82,375			350,000	82,375	432,375
2025 - 26	350,000	69,500			350,000	69,500	419,500
2026 - 27	350,000	56,438			350,000	56,438	406,438
2027 - 28	350,000	43,125			350,000	43,125	393,125
2028 - 29	350,000	29,563			350,000	29,563	379,563
2029 - 30	350,000	15,875			350,000	15,875	365,875
2030 - 31	100,000	7,500			100,000	7,500	107,500
2031 - 32	100,000	4,500			100,000	4,500	104,500
2032 - 33	100,000	1,500			100,000	1,500	101,500
<b>TOTAL</b>	<b>7,667,482</b>	<b>2,108,884</b>	<b>1,500,000</b>	<b>288,750</b>	<b>9,167,482</b>	<b>2,397,634</b>	<b>11,565,116</b>

ECONOMIC DEVL. DEBT SERVICE FUND  
LONG - TERM DEBT SCHEDULE



# ECONOMIC DEVELOPMENT DEBT SERVICE FUND

## SCHEDULE OF BONDS OUTSTANDING

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/13	2013-14 PRINCIPAL DUE	2013-14 INTEREST DUE	2013-14 TOTAL DUE
C. O. 2009 Ref	\$3,834,632	2.76	2017	\$ 1,417,482	\$ 363,325	\$ 37,938	\$ 401,263
C.O. 2009	\$5,000,000	3.84	2029	4,250,000	250,000	163,125	413,125
C.O. 2013	\$2,000,000	2.40	2033	2,000,000	100,000	61,833	161,833
C.O. 2014	\$1,500,000		2033	0	150,000	52,500	202,500
<b>TOTAL ALL ISSUES</b>				<b>\$7,667,482</b>	<b>\$ 863,325</b>	<b>\$ 315,396</b>	<b>\$ 1,178,721</b>

**Bond Ratings : Moody's - Aa2, S&P's - AA+**

**C.O. 2009 Refunding:**

*Certificates of Obligation 1996 - \$7,300,000*

\$7,300,000 to fund the construction of a new Recreation Center

*Certificates of Obligation 1997 - \$5,950,000*

\$2,700,000 to fund the construction of the new Youth Sportsplex.

\$3,250,000 to fund the construction cost of the new Civic Center and Plaza.

**C.O. 2009**

\$5,000,000 to fund the construction of the Downtown Revitalization Project.

**C.O. 2013**

\$2,000,000 to fund Phase 3 of the Downtown Revitalization Project (S. Parking Place)

**C.O. 2013 - Bonds Scheduled to be issued September, 2013**

\$2,250,000 to fund the extension of water to the airport.

# GOLF COURSE FUNDS

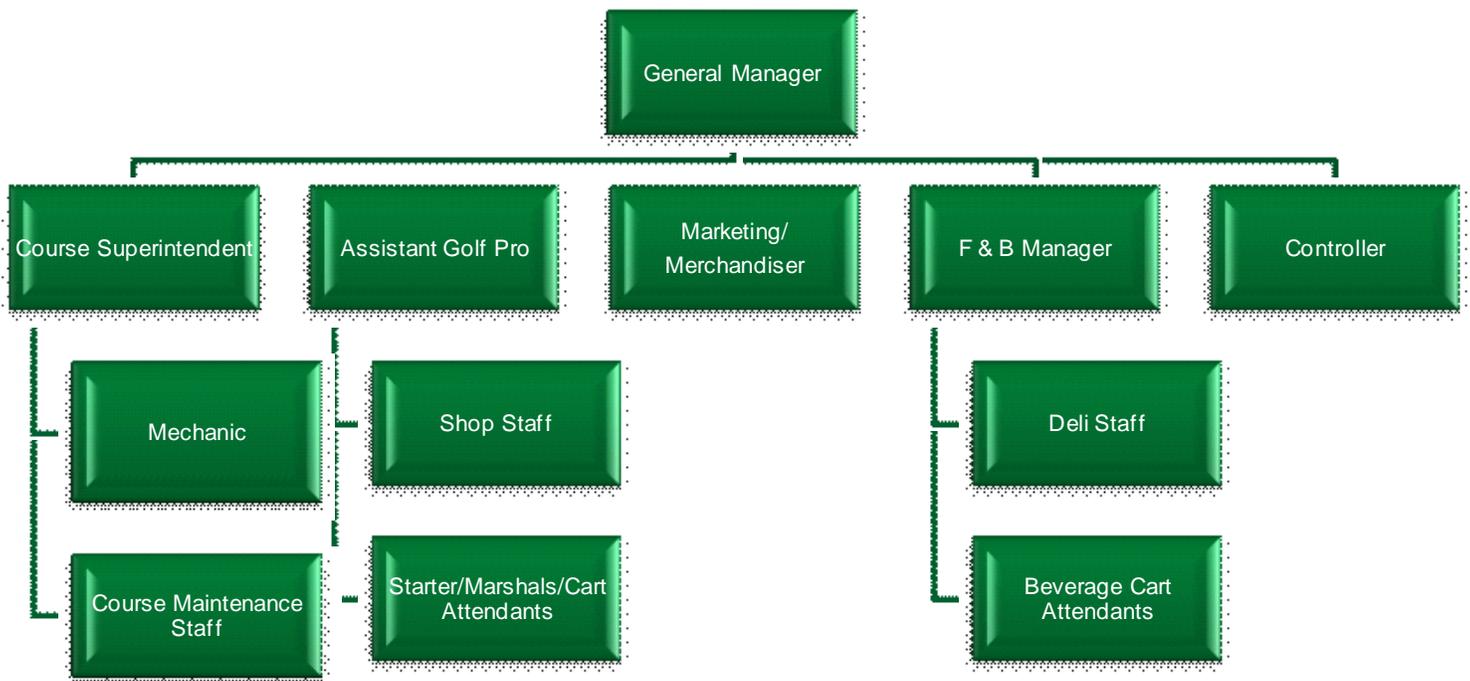


LAKE JACKSON

*City of Enchantment*



# Golf Course



*The City of Lake Jackson has contracted with Kemper Sports to manage and operate the City owned Wilderness Golf Course. All employees are employed by KemperSports.*

## The Wilderness Golf Club

This Organizational Chart represents the 2014 structure of the staff at The Wilderness Golf Club. The General Manager , Marketing/Merchandising Manager , Course Superintendent , Assistant Golf Professional , and Controller are responsible for the marketing, upkeep, and strategic planning of the success of the facility. It is one of our goals to establish The Wilderness Golf Club as one of the best rated public golf courses in the state. We will continue to promote the Wilderness Golf Club at Lake Jackson in South Texas as a unique golfing experience with its rustic, wilderness-themed clubhouse and well conditioned golf course. We will promote to local residents , businesses along with offering various golf programs for Seniors, Ladies, Juniors, and Family's throughout our community. We will also reach out and offer affordable and recognizable golf instructional programs through our City of Lake Jackson and at the facility. We want to grow these additional instructional programs to help promote golf within the community and bring new golfers to The Wilderness.

# GOLF COURSE

## FY13-14 GOALS & OBJECTIVES

### Department Goals:

- 1 Generate an additional 2,029 golf rounds over prior year. Continue to offer valued based promotional offers during off peak times to attract business golfers, seniors, juniors, families, and golfers from Houston Market area.
- 2 Contact Charity Golf Event Coordinators and establish new business relationship that will lead to additional group event business.
- 3 Introduce hybrid Wilderness Advantage Membership with Annual Program fee of \$500 plus \$25 per round weekdays or weekends.
- 4 Continue to offer Get Golf Ready Now instructional programs through the City and at The facility level. Create affordably priced group and individual lesson programs to develop new golf market segments at the The Wilderness Golf Club.
- 5 Schedule US Kids Junior Golf Events and STPGA Junior Golf Events to attract more junior golfers at the facility.
- 6 Utilize Third Party Marketing such as GolfNow & ForeReservations– GolfNow is a golf tee-time marketing component of the Golf Channel which promotes off peak tee-time specials.
- 7 Establish personal relationships with business owners and local community residents to help develop referral business.
- 8 Offer promotional rates for weekday group events to fill lower utilization periods. Combine golf and food to entice group events to play The Wilderness Golf Club
- 9 Offer twilight and super-twilight pricing throughout the year to drive rounds later in the day and during off peak time periods.
- 10 Leverage extended stay business owners relationships and market directly to their guests.

## Measures

<b>The Wilderness</b>				
<b>Measures</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>
<b>Rounds</b>	39,984	43,514	41,079	43,108
Resident	27,130	29,589	27,506	28,852
Non-Resident	7,407	8,244	7,320	7,846
Tournament	5,447	5,681	6,253	6,410
GF/CF Avg./Rd.	\$27.66	\$28.49	\$27.47	\$27.64
WGA Membership	186	220	180	225
E-Mail Customer Base	9,216	15,766	10,640	12,500
Pro-Shop \$ Avg./Rd.	\$4.05	\$4.54	\$3.36	\$3.43
F & B \$ Avg./Rd.	\$6.00	\$5.51	\$5.86	5.89
Driving Range \$ Avg./Rd.	\$1.59	\$1.58	\$1.71	\$1.73

## THE WILDERNESS GOLF COURSE

	<u>ACTUAL 2009-10</u>	<u>ACTUAL 2010-11</u>	<u>ACTUAL 2011-12</u>	<u>BUDGET 2012-2013</u>	<u>ESTIMATE 2012-2013</u>	<u>PROPOSED 2013-14</u>
<b>REVENUES</b>						
Course & Ground	\$ 843,794	857,675	842,675	953,874	889,662	935,955
Cart Revenue	224,776	248,154	227,564	285,944	238,851	255,628
Golf Shop	210,933	161,959	157,979	197,572	138,188	140,952
Range	53,600	63,650	59,913	68,692	70,259	74,364
Food & Beverage	212,317	239,982	230,885	239,930	244,705	253,899
General & Administrative	8,325	(5)	3,311	0	3,132	3,194
<b>Total Revenues</b>	<b>\$ 1,553,745</b>	<b>1,571,415</b>	<b>1,522,327</b>	<b>1,746,012</b>	<b>1,584,797</b>	<b>1,663,992</b>
<b>Cost of Sales</b>						
COGS - Merchandise	209,255	115,832	107,173	114,810	90,586	92,407
COGS - Food & beverage	91,457	98,132	90,445	88,430	105,479	103,655
<b>Total Cost of Sales</b>	<b>\$ 300,712</b>	<b>213,964</b>	<b>197,618</b>	<b>203,240</b>	<b>196,065</b>	<b>196,062</b>
<b>Gross Profit</b>	<b>\$ 1,253,033</b>	<b>1,357,451</b>	<b>1,324,709</b>	<b>1,542,772</b>	<b>1,388,732</b>	<b>1,467,930</b>
<b>EXPENSES</b>						
Course & Ground	817,165	796,473	804,378	716,735	712,631	719,615
Cart	149,159	149,715	140,204	196,432	191,485	202,473
Golf Shop	182,190	195,582	195,582	149,574	148,205	145,922
Range	0	0	9,511	9,567	7,797	9,567
Food & Beverage	116,094	119,664	119,664	114,351	117,464	118,452
General & Administrative	308,562	264,433	264,433	268,416	270,760	259,047
<b>Total Expenses</b>	<b>\$ 1,573,170</b>	<b>1,525,867</b>	<b>1,533,772</b>	<b>1,455,075</b>	<b>1,448,342</b>	<b>1,455,076</b>
<b>Net Operating Income</b>	<b>\$ (320,137)</b>	<b>(168,416)</b>	<b>(209,063)</b>	<b>87,697</b>	<b>(59,610)</b>	<b>12,854</b>
<b>Non-Operating Revenues (Expenses)</b>						
Debt Service	(10,593)	(6,430)	(3,360)	0	0	0
Kemper Management Fee	(83,496)	(70,000)	(70,000)	(84,000)	(84,000)	(85,260)
Trsf from Econ. Devl	100,000	200,000	250,000	150,000	150,000	150,000
<b>NET INCOME</b>	<b>\$ (314,226)</b>	<b>(44,846)</b>	<b>(32,423)</b>	<b>153,697</b>	<b>6,390</b>	<b>77,594</b>

<b>PERSONNEL</b>	<b>ACTUAL 2009-10</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-2013</b>	<b>ESTIMATE 2012-2013</b>	<b>PROPOSED 2013-14</b>
Course & Grounds	10.0	11.0	11.0	11.5	11.5	11.5
Pro Shop / Admin	6.0	7.0	5.0	5.5	5.5	5.5
Deli Operations	6.5	6.5	5.0	5.0	5.0	5.0
Outside Service	5.5	5.5	5.0	4.5	4.5	4.5
Starter & Marshals	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Personnel</b>	<b>31</b>	<b>33.0</b>	<b>29.0</b>	<b>29.5</b>	<b>29.5</b>	<b>29.5</b>

## **GOLF COURSE BOND DEBT SERVICE FUND**

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This fund is established to account for the resources necessary to pay the principal and interest on the \$6.0M golf course general obligation bonds , issued in June of 2001, the \$1.2M Certificates of Obligation, issued in June of 2003; and the \$4M Refunding Bonds, issued in October, 2011 -- used to refund the \$6M G.O. and \$1.2M C.O. bonds.

It is anticipated the operations of the Golf Course will not provide sufficient revenues to provide funds for all of the necessary debt service. Therefore, the Lake Jackson Development Corporation has set aside \$550,000 in ½ cent sales tax revenues (Economic Development Fund) for the life of the bonds to insure funds are available for debt service payments. In 2013-2014 it is anticipated that the debt service will be paid by the \$506,525 transfer from the Economic Development Fund.

## GOLF COURSE BOND DEBT SERVICE FUND

<b><i>RESOURCES</i></b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATE 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenues</b>				
Proceeds from Bond Refunding	4,440,690			
Transfer from Golf Operations	0	0	0	0
Transfer from Econ. Devl.	533,572	503,720	503,720	506,525
	<u>4,974,262</u>	<u>503,720</u>	<u>503,720</u>	<u>506,525</u>
<b>Total Resources</b>	<b>\$ 4,974,262</b>	<b>\$ 503,720</b>	<b>\$ 503,720</b>	<b>\$ 506,525</b>

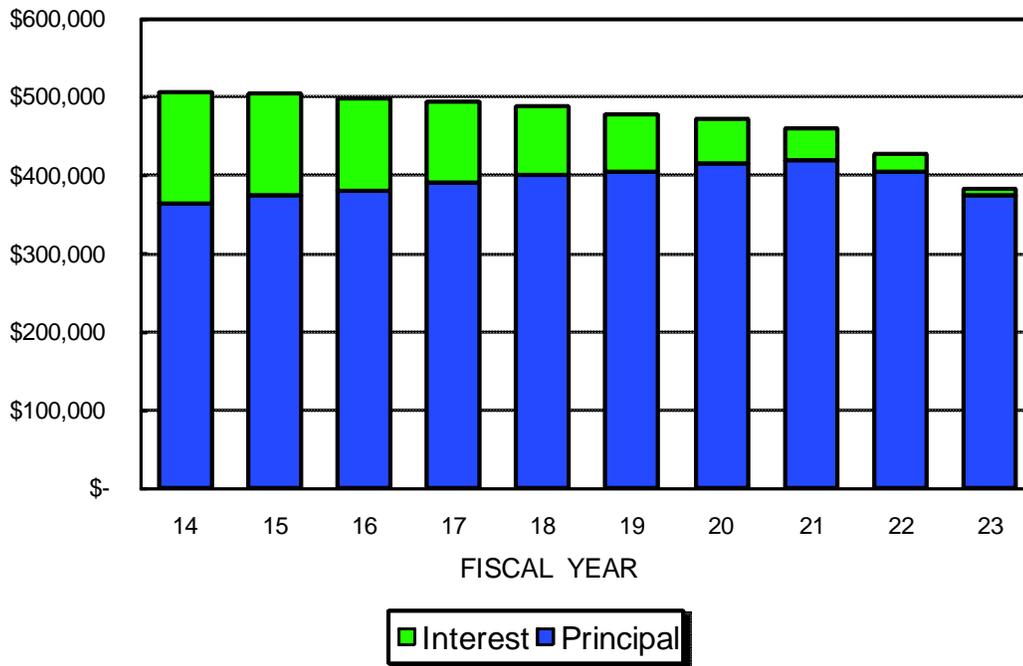
<b><i>EXPENDITURES</i></b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATE 2012-13</b>	<b>PROPOSED 2013-14</b>
Principal	\$ 330,000	\$ 350,000	\$ 350,000	\$ 365,000
Interest	152,867	152,720	152,720	140,525
Paying Agent Fees	4,491,395	1,000	1,000	1,000
	<u>4,974,262</u>	<u>503,720</u>	<u>503,720</u>	<u>506,525</u>
<b>Total Expenditures</b>	<b>4,974,262</b>	<b>503,720</b>	<b>503,720</b>	<b>506,525</b>
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## GOLF COURSE BONDS DEBT SERVICE SCHEDULE

DATE	2011 REFUNDING SERIES FISCAL TOTALS	
	PRINCIPAL	INTEREST
2013 - 14	365,000	140,525
2014 - 15	375,000	129,425
2015 - 16	380,000	118,100
2016 - 17	390,000	104,600
2017 - 18	400,000	88,800
2018 - 19	405,000	72,700
2019 - 20	415,000	56,300
2020 - 21	420,000	39,600
2021 - 22	405,000	23,100
2022 - 23	375,000	7,500
TOTAL	\$3,930,000	\$780,650

FISCAL GRAND TOTALS		
PRINCIPAL	INTEREST	TOTAL
365,000	140,525	505,525
375,000	129,425	504,425
380,000	118,100	498,100
390,000	104,600	494,600
400,000	88,800	488,800
405,000	72,700	477,700
415,000	56,300	471,300
420,000	39,600	459,600
405,000	23,100	428,100
375,000	7,500	382,500
\$3,930,000	\$780,650	\$4,710,650

GOLF COURSE DEBT SERVICE FUND  
LONG - TERM DEBT SCHEDULE



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# OTHER FUNDS



LAKE JACKSON

*City of Enchantment*



## EQUIPMENT REPLACEMENT FUND

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The objectives of this fund are:

1. To provide the necessary cash to replace equipment as it becomes obsolete or worn out and at the same time minimize the year to year budgetary impact of equipment purchases.
2. To provide a means, other than short term borrowing, to purchase additional equipment; and, at the same time minimize the year to year budgetary impact of such new acquisitions.
3. To serve as our self-insurance on our equipment/vehicles for values under \$20,000.

How the fund functions:

Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This amount is budgeted in each department's operating budget as a transfer to equipment replacement. Equipment purchases are then budgeted in the Equipment Replacement Fund.

The amount a department budgets as their transfer to Equipment Replacement is based on the equipment used by the department, the equipment's estimated cost and its estimated life. For example, if a mower was purchased for the Parks Department for \$10,000 in 2013 with an estimated life of five years, the Parks Department would transfer \$2,000 ( $10,000/5$ ) into the Equipment Replacement Fund in each of the years 2013 thru 20187.

### ACCOMPLISHMENTS

The following are the largest expenditures out of the Equipment Replacement Fund in FY11-12:

Computer equipment & software	\$279,190
Replace EMS unit 855	97,625
Replace patrol units (2)	63,688
Generator and auto transfer switch to well #1	88,858
Replace unit 750 excavator	45,875
Replace priority panel for CNG station	36,000
Replace flatbed - streets (617)	95,566
Replace 4 pickups (688,715,318,765)	150,766
Replace security surveillance system @ rec center	34,998

### LARGEST PURCHASES FOR FY13-14:

Replace patrol units (2)	54,000
Replace ambulance (866/medic 7)	128,400
Replace two utility crew trucks (798, 739)	94,000
Replac fire marshal vehicle	63,800

## EQUIPMENT REPLACEMENT FUND

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Replace lift system on garbage truck 752	65,000
Replace fire units 748 & 500 (eng 4) w/new fire truck	540,000
New mini excavator for utilities	54,000
Computer equipment and software	283,600
Replace 16 in-car video systems (police)	122,000

### IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY13-14 will ultimately increase transfers from the General and Utility Funds. Transfers to equipment replacement are budgeted in each department and calculated based on the department's equipment which has been purchased from this fund.

When we make major purchases in a given year, the following year the impact on the operating fund is felt. For example, purchases made in FY 12-13 are impacting FY 13-14 as follows: Increase (Decrease) in operating budget.

#### General Fund Contributions:

Administration	\$8,727
Municipal Court	0
Finance	(577)
Engineering	5,170
Police	(77,217)
Fire	(7,937)
EMS	19,525
Streets & Drainage	12,427
Building/Code Enforcement	0
Parks	(7,195)
Recreation	26,055
Garage	(\$2,735)
Civic Center	<u>0</u>
Total	(\$28,757)

#### Utility Fund Contributions:

Utility Admin	\$2,679
Water	8,845
Wastewater	(3,732)
Sanitation	<u>16,495</u>
Total	\$24,287

## EQUIPMENT REPLACEMENT FUND

<b>RESOURCES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
<b>Fund Balance</b>	\$ 4,033,149	\$ 4,909,099	\$ 4,909,099	\$ 5,601,968
<b>Revenues</b>				
Transfer from General Fund	925,118	1,000,750	1,000,750	971,993
Transfer from Utility Fund	705,231	691,865	691,865	716,152
Interest Income	28,111	20,000	24,000	20,000
Grants & Contributions	22,168	-	-	-
Grant - Brush Truck	78,000	-	-	-
Grant - CNG Vehicles	-	-	65,470	-
Sale of Fixed Assets	73,120	-	2,780	-
	<b>\$ 1,831,748</b>	<b>\$ 1,712,615</b>	<b>\$ 1,784,865</b>	<b>\$ 1,708,145</b>
<b>Total Resources</b>	<b>\$ 5,864,897</b>	<b>\$ 6,621,714</b>	<b>\$ 6,693,965</b>	<b>\$ 7,310,113</b>

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>

Computer Equipment & Software	\$ 169,944	\$ 279,190	\$ 279,190	\$ 283,600
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**ADMINISTRATION:**

Website Redesign	-	39,000	36,346	-
Replace Admin 2000 Van #687	25,297	-	-	-

**FINANCE:**

Replace Drive Thru Window	-	-	-	13,000
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**POLICE:**

Replace Patrol Unit 897	27,221	-	-	-
Replace Patrol Unit 899	28,286	-	-	-
Replace Patrol Unit 1017	31,000	-	-	-
Replace Patrol Unit 1016	30,269	-	-	-
Replace Staff Unit 781	29,954	-	-	-
Replace Staff Unit 780	25,697	-	-	-
Replace Motorcycle radar units (3)	6,930	-	-	-
Replace: 2009 FORD CVPI Unit#1021	-	30,000	31,844	-
Replace: 2009 FORD CVPI Unit#1020	-	30,000	31,844	-
Replace: Training Room Audio/Visual	-	16,000	12,133	-
New: EOC Weather Station	-	7,500	7,495	-
Replace Patrol Unit 839	1,483	-	-	-
Replace Patrol Unit 895	1,483	-	-	-
Replace Patrol Unit 867	483	-	-	-
Replace 16 in-car Video Systems	-	-	-	122,000
Replace Unit 1061	-	-	-	27,000
Replace Unit 1077	-	-	-	27,000

**ENGINEERING:**

Replace Pickup 661	-	27,000	39,049	-
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## EQUIPMENT REPLACEMENT FUND

<b>RESOURCES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
<b><u>FIRE:</u></b>				
Replace Thermal imaging camera	11,103	-	-	-
Replace: (4) AED's New: (1) AED; (5) Cases	-	9,400	8,849	-
Brush Truck (Fire Department)	118,168	-	-	-
Replace 748 Tanker 1 and 500 Engine 4	-	-	-	540,000
Replace 806 Fire Marshall Suburban	-	-	-	63,800
<b><u>EMS:</u></b>				
Replace: Unit 855	-	97,625	97,625	-
Replace Medic 7 Unit 886	-	-	-	128,400
<b><u>PARKS:</u></b>				
Replace: Unit #688 w/ new F250 CNG truck	-	39,000	33,074	-
Replace: Unit #1995 w/ new pull-behind tractor	-	7,000	6,592	-
Replace 3 exmark mowers	26,304	-	-	-
Replace Parks Pickup 747	19,070	-	-	-
Replace 572 Aerator	-	-	-	13,000
<b><u>STREETS:</u></b>				
Replace streets Flatbed 617	-	-	95,566	-
Replace: 2001 F150 #715 w/ F250	-	30,000	40,036	-
Replace: (2) Traffic control cabinets	-	17,600	-	-
Replace: Traffic signal fixtures	-	26,000	-	-
Replace: (2) Traffic signal UPS system	-	11,000	-	-
Replace Traffic Signal Fixtures	-	-	-	28,000
<b><u>DRAINAGE:</u></b>				
Replace Drainage Pickup 692	18,470	-	-	-
Replace 1190R Mowing Deck 711	4,771	-	-	-
Replace 1190R Mowing Deck 794	4,771	-	-	-
Replace 1190R Mowing Deck 812	4,771	-	-	-
New Mini Track Hoe	39,910	-	-	-
<b><u>RECREATION:</u></b>				
Replace: Security Surveillance System	-	35,000	34,998	-
Replace: Unit 618 w/ new F150 Crew Cab CNC	-	42,000	35,222	-
<b><u>GARAGE:</u></b>				
Replace: Priority Panel for CNG Station	-	44,000	36,000	-
Replace: Fuel Management System (Gasboy)	-	27,000	26,310	-
<b><u>WASTEWATER:</u></b>				
WWTP Replace Blower #8	23,979	-	-	-
Replace 764 One Ton with Crane body	60,202	-	-	-
Replace 702 One Ton with Service body	28,950	-	-	-
Replace 744 F-150	22,499	-	-	-
Replace: Unit #765 w/ Half-Ton F150	-	32,000	42,434	-
Replace: Blower #4 w/ 200 HP Blower	-	25,000	24,570	-
New: 275 KW Generator on a Trailer	-	90,000	-	-
Replace 880 with John Deere Mower	-	-	-	9,000
Replace Blower #7 with 200 HP Blower	-	-	-	25,000
Replace 798 with Ford F-350 Cab & Chassis	-	-	-	47,000

## EQUIPMENT REPLACEMENT FUND

<b><i>RESOURCES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
<b><u>WATER PRODUCTION:</u></b>				
Replace: Unit 750 w/ John Deere Excavator	-	52,000	45,875	-
Replace: Unit 866 w/John Deere Lawn Tractor	-	7,300	7,300	-
New: Generator & Auto Transfer Swtich Well 1	-	90,000	88,858	-
New John Deere Compact Excavator				54,000
New 24-ft Trailer	-	-	-	5,000
Replace Unit 739 Cab & Chassis	-	-	-	47,000
Replace Motor Control Center - Oak Dr. St.	-	-	-	20,000
Replace Motor Control Center - Beechwood	-	-	-	20,000
	-	-	-	
<b><u>SANITATION:</u></b>				
Replace Commercial Tank 807	92,000	-	-	-
Replace Commercial Tank 825	92,000	-	-	-
40 - 4 yd containers	10,780	-	-	-
Replace Truck #716 with CNG			30,788	
Replace Lift System Unit #752	-	-	-	65,000
Replace John Deere Mower #655	-	-	-	6,000
<b><i>Total Expenditures</i></b>	<b>\$ 955,797 \$</b>	<b>1,110,615 \$</b>	<b>1,091,996 \$</b>	<b>1,543,800</b>
<b>Ending Fund Balance</b>	<b>\$ 4,909,099 \$</b>	<b>5,511,099 \$</b>	<b>5,601,968 \$</b>	<b>5,766,313</b>

The Park Fund was created by City Ordinance in 1977. This Ordinance requires a developer to dedicate a site or sites to the public for park purposes at a ratio of one-half acre of park for every one hundred persons in the subdivision or development. This ordinance further provided that the City Council may elect to accept money as an alternative to the dedication of land where there is no park designated by the Comprehensive Master Plan or no park or recreation facility is recommended in the area by the Parks Board. If money is to be donated, the rate is \$295 per lot in the subdivision or \$252 per living unit in a duplex, townhouse, apartment or other multifamily units. Due to a decreasing number of new subdivisions (developing subdivisions have already made their contributions), and the fact the last couple of new subdivisions donated land rather than money, income in this fund has primarily been year end transfers from the General Fund.

The City's Park Board develops the budget for this fund. Expenditures are typically dedicated to small park related capital improvements and maintenance items. Projects primarily include ball field and general park enhancements, as well as some small park facility and equipment acquisitions.

**ACCOMPLISHMENTS FOR FY12-13**

Concerned about the dwindling fund balance in the fund, the Parks Board recommended just two projects in FY12-13:

Kids Fish	\$4,500
Shypond Pier	<u>\$30,000</u>
	\$34,500

**PROJECTS FOR FY13-14**

Kid Fish	\$4,500
Morrison Park (Shypond) Playground	\$50,000
Contingency	<u>\$10,000</u>
	\$64,500

**IMPACT ON THE BUDGET**

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There will be no impact on the operating budget.

## PARK FUND

<b>RESOURCES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
<b>Fund Balance</b>	\$ 336,842	\$ 284,576	\$ 284,576	\$ 240,576
<b>Transfer</b>				
09-10 General Fund Savings	0	0	0	0
<b>Fund Balance</b>	<b>336,842</b>	<b>284,576</b>	<b>284,576</b>	<b>240,576</b>
<b>Revenues</b>				
Interest Income	\$ 2,063	\$ 1,000	\$ 1,500	\$ 1,000
Sale of Parkland	0	0	0	0
	<b>\$ 2,063</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>	<b>\$ 1,000</b>
<b>Total Resources</b>	<b>\$ 338,905</b>	<b>\$ 285,576</b>	<b>\$ 286,076</b>	<b>\$ 241,576</b>

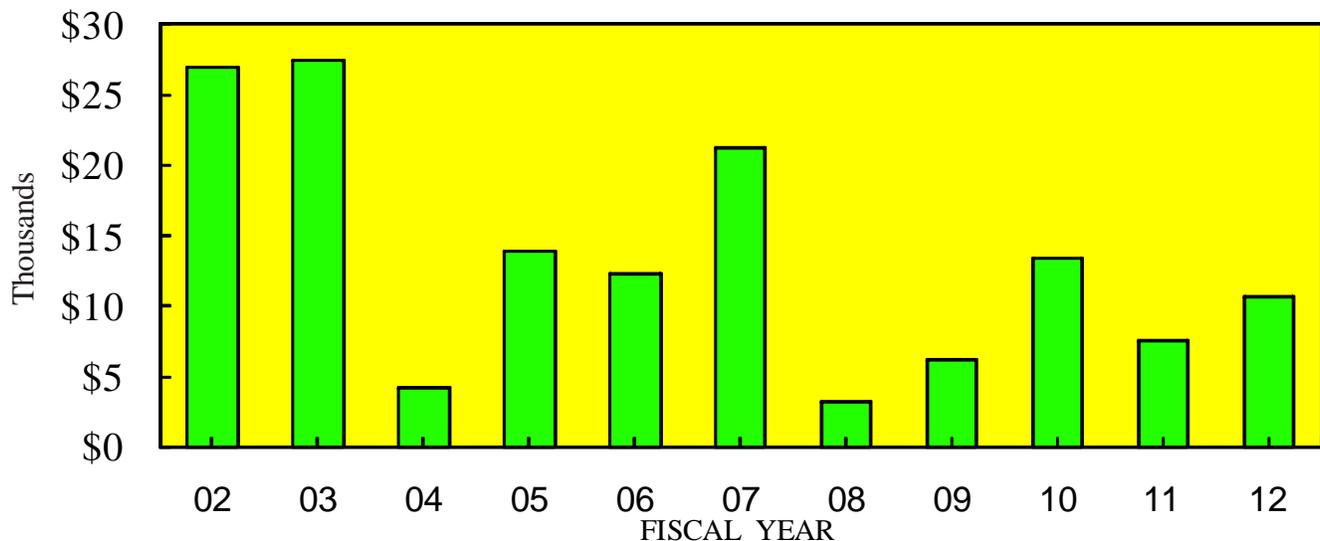
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
	<b>2011 - 12</b>	<b>2012 - 13</b>	<b>2012 - 13</b>	<b>2013 - 14</b>
Public Relations - Parks and Rec	\$ 0	\$ 0	\$ 0	\$ 0
Suggs Field Improvements	0	0	0	0
Dunbar SW side restroom	0	0	0	0
Park Renovations	0	0	0	50,000
MacLean Park Playground	0	0	0	0
Water Fountain @ OCD trail	0	0	0	0
Hike / Bike	0	0	0	0
Kid Fish	4,500	4,500	4,500	4,500
Youth Soccer Improvements	0	0	0	0
Oyster Creek/Dunbar canoe launch/parking	49,829	0	0	0
Dunbar launch Design services	0	0	0	0
Shy Pond Pier Replacement*	0	0	35,500	0
Dog Park Study	0	0	0	0
Disc Golf Course @ Dunbar Park	0	0	0	0
Swim - timing system	0	0	0	0
Contingency Fund	0	5,500	5,500	10,000
			0	
<b>Total Expenditures</b>	<b>\$ 54,329</b>	<b>\$ 10,000</b>	<b>\$ 45,500</b>	<b>\$ 64,500</b>
<b>Ending Fund Balance</b>	<b>\$ 284,576</b>	<b>\$ 275,576</b>	<b>\$ 240,576</b>	<b>\$ 177,076</b>

## UNEMPLOYMENT INSURANCE FUND

<b><i>RESOURCES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Fund Balance</b>	\$ 203,627	\$ 194,179	\$ 194,179	\$ 180,179
<b>Revenues</b>				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	1,217	1,000	1,000	1,000
	<b>\$ 1,217</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Total Resources</b>	<b>\$ 204,844</b>	<b>\$ 195,179</b>	<b>\$ 195,179</b>	<b>\$ 181,179</b>

<b><i>EXPENDITURES</i></b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
Unemployment Claims	\$ 10,665	\$ 15,000	\$ 15,000	\$ 15,000
<b>Total Expenditures</b>	<b>\$ 10,665</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Ending Fund Balance</b>	<b>\$ 194,179</b>	<b>\$ 180,179</b>	<b>\$ 180,179</b>	<b>\$ 166,179</b>

## UNEMPLOYMENT CLAIMS



## **MOTEL OCCUPANCY**

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The purpose of this fund is to account for resources generated from the local motel occupancy tax. Effective February 1, 1994 the City's portion of this tax was raised from 4% to 7%. By Resolution it is the policy of the City of Lake Jackson to use these funds in the following specific ways to encourage tourism:

- \* Pass through as much as 14% of the motel tax revenues to the Festival of Lights.
- \* Pass through at least 29% of the motel tax revenues for tourism.
- \* Pass through as much as 14% of the motel tax revenues to the Brazosport Fine Arts Council for the promotion of the Arts.
- \* Pass through as much as 21% of the motel tax revenues to the Museum of Natural Science to encourage visitation to museums.
- \* Pass through as much as 21% of the Motel Tax Revenues to the Lake Jackson Historical Museum (Lake Jackson Historical Association).
- \* The remainder is allocated for other lawful methods of advertising the City or encouraging tourism, including preservation of historical sites, encouraging visitation to museums, and promotion of the Civic Center and downtown.

## MOTEL OCCUPANCY TAX FUND

<b>RESOURCES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Fund Balance</b>	\$ 42,561	\$ 21,619	\$ 21,619	\$ 0
<b>Revenues</b>				
Motel Occupancy Tax	\$ 219,915	\$ 209,000	\$ 225,000	\$ 225,000
Interest Income	296	300	150	
	<b>\$ 220,211</b>	<b>\$ 209,300</b>	<b>\$ 225,150</b>	<b>\$ 225,000</b>
<b>Total Resources</b>	<b>\$ 262,772</b>	<b>\$ 230,919</b>	<b>\$ 246,769</b>	<b>\$ 225,000</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
Fine Arts Council	\$ 27,090	\$ 29,859	\$ 32,144	\$ 32,143
Brazosport Area C of C	85,000	81,050	78,856	64,286
Museum of Natural Science	47,414	44,787	48,213	48,214
L.J. Historical Museum	47,414	44,787	48,213	48,214
Softball Tournament	0	2,200	2,200	0
Babe Ruth Tournament	0	0	0	0
Marketing Items / Brochure	4,235	5,000	5,000	0
Transfer to Special Events	30,000	30,000	32,142	32,143
<b>Total Expenditures</b>	<b>\$ 241,153</b>	<b>\$ 237,683</b>	<b>\$ 246,768</b>	<b>\$ 225,000</b>
<b>Ending Fund Balance *</b>	<b>\$ 21,619</b>	<b>\$ (6,764)</b>	<b>\$ 0</b>	<b>\$ 0</b>

For the 1993 budget year the City's portion of the motel tax was 4%. Of this amount 25% went to tourist bureau and 25% to the fine arts council. The remaining 50% was annually appropriated as determined by council. At this time, the fund balance was being allowed to grow to accumulate funds to assist with the financing of a new community center.

In February of 1994 the tax was increased to 7% or 7 cents. A resolution was passed allocating 1 cent to the SBCTB (tourist bureau), 1 cent to the fine arts council, 1.5 cents to the museum of Natural Science and the promotion of the festival of lights, the remainder was allocated for a future convention center or some other lawful purpose. In the 96-97 budget year the council added 1 cent to go to the the LJ Historical association.

During the preparation of the 97-98 budget Council elected to make the switch to the Chambers tourism branch to promote tourism and increased the funding to \$50,000. (2 cents)

In FY98-99 \$320,000 was transferred to the Civic Center Construction Fund.

In 2000-2001 City Council elected to give the Chamber tourism branch additional funding of \$25,000 above their 2 cent allocation. At this time there was about \$200,000 left in the fund balance. In FY03-04, because of the dwindling fund balance, the City manager recommended returning the Chamber to their normal 2 cent allocation, however council elected to give them \$70,000. It remained \$70,000 until FY2005-06 when council increased it to \$80,000.

In FY12-13 we have exhausted the fund balance and the Chamber will be budgeted to receive their 2 cent allotment.

## SPECIAL EVENTS FUND

<b>RESOURCES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Fund Balance</b>	\$ 6,660	31,881	31,881	9,547
<b>Revenues</b>				
Transfer from General Fund	\$ 0	20,000	0	20,000
Transfer from Motel Occ.	30,000	30,000	30,000	30,000
Revenues from FOL	16,613	15,000	16,205	15,000
Revenues from "The Fourth"	20,000	0	0	0
Revenues from 70th Celebration	2,698			
Miscellaneous	0	0	0	0
	<u>\$ 69,311</u>	<u>\$ 65,000</u>	<u>\$ 46,205</u>	<u>\$ 65,000</u>
<b>Total Resources</b>	<b>\$ 75,971</b>	<b>\$ 96,881</b>	<b>\$ 78,086</b>	<b>\$ 74,547</b>

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
Festival of Lights	\$ 35,243	35,000	38,539	35,000
Concerts in the Park	8,847	10,000	10,000	10,000
July 4th Celebration	0	20,000	20,000	20,000
	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Total Expenditures</b>	<b>\$ 44,089</b>	<b>\$ 65,000</b>	<b>\$ 68,539</b>	<b>\$ 65,000</b>
<b>Ending Fund Balance</b>	<b>\$ 31,881</b>	<b>\$ 31,881</b>	<b>\$ 9,547</b>	<b>\$ 9,547</b>

## RED LIGHT CAMERA FUND

<b>RESOURCES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 131,313	48,532	48,532	36,513
<b>Revenues</b>				
Red Light Violation Fines	\$ 39,752	40,000	6,492	0
Miscellaneous	0	0	0	0
	<u>\$ 39,752</u>	<u>\$ 40,000</u>	<u>\$ 6,492</u>	<u>\$ 0</u>
<b>Total Resources</b>	<b>\$ 171,065</b>	<b>\$ 88,532</b>	<b>\$ 55,024</b>	<b>\$ 36,513</b>

<b>EXPENDITURES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
State of Texas Portion	\$ 14,575	20,000	3,246	0
Flashing School Zone Lights	107,958	0	0	0
Xing Guard Safety Equip	0	0	1,169	0
Solar radar speed signs	0	0	10,996	0
Medical Drive Speed Study	0	0	3,100	0
	<u>\$ 122,533</u>	<u>\$ 20,000</u>	<u>\$ 18,511</u>	<u>\$ 0</u>
<b>Total Expenditures</b>	<b>\$ 122,533</b>	<b>\$ 20,000</b>	<b>\$ 18,511</b>	<b>\$ 0</b>
<b>Ending Fund Balance</b>	<b>\$ 48,532</b>	<b>\$ 68,532</b>	<b>\$ 36,513</b>	<b>\$ 36,513</b>

## **PUBLIC, EDUCATIONAL AND GOVERNMENT (PEG) PROGRAMMING FUND**

The purpose of this fund is to account for PEG cable television fees – 1% of the cable operator’s gross receipts. These funds are restricted by federal law and may be used only for capital costs related to PEG access facilities.

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL (PEG)  
PROGRAMMING FUND**

<b>RESOURCES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 0	82,944	82,944	131,208
<b>Revenues</b>				
PEG fees	\$ 85,114	60,000	68,000	60,000
Interest	0	0	0	0
	<u>\$ 85,114</u>	<u>\$ 60,000</u>	<u>\$ 68,000</u>	<u>\$ 60,000</u>
<b>Total Resources</b>	<b>\$ 85,114</b>	<b>\$ 142,944</b>	<b>\$ 150,944</b>	<b>\$ 191,208</b>

<b>EXPENDITURES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
Capital Outlay	\$ 2,170	0	19,736	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Expenditures</b>	<b>\$ 2,170</b>	<b>\$ 0</b>	<b>\$ 19,736</b>	<b>\$ 0</b>
<b>Ending Fund Balance</b>	<b>\$ 82,944</b>	<b>\$ 142,944</b>	<b>\$ 131,208</b>	<b>\$ 191,208</b>

## **POLICE SEIZURE FUNDS**

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This Police Seizure Fund is used to account for federal and state seized funds. These funds are to be used for law enforcement purposes.

In lieu of the disposition of forfeited property, Section 59.06 of the Code of Criminal Procedure grants spending authority to the Police Department. The Police Department is required to keep the governing body informed of aggregate expenditures of forfeiture funds by category. This entails submitting a budget for these funds that only lists and defines the categories that the forfeiture funds will be spent on.

## POLICE SEIZURE FUNDS

<b>RESOURCES</b>	<b>ACTUAL 2011-12</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 121,667	\$ 142,911	\$ 69,171
<b>Revenues</b>			
Seizures	\$ 37,531	14,045	34,000
Interest	333	232	0
	<b>\$ 37,864</b>	<b>\$ 14,277</b>	<b>\$ 34,000</b>
<b>Total Resources</b>	<b>\$ 159,531</b>	<b>\$ 157,188</b>	<b>\$ 103,171</b>

<b>EXPENDITURES</b>	<b>ACTUAL 2011-12</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
Reimbursement (30% to DA)	\$ 935	\$ 1,000	\$ 4,200
Undercover Operations	68	31	
Operating Supplies	15,618	86,986	44,000
Miscellaneous	0	0	0
	<b>\$ 16,620</b>	<b>\$ 88,017</b>	<b>\$ 48,200</b>
<b>Total Expenditures</b>	<b>\$ 16,620</b>	<b>\$ 88,017</b>	<b>\$ 48,200</b>
<b>Ending Fund Balance</b>	<b>\$ 142,911</b>	<b>\$ 69,171</b>	<b>\$ 54,971</b>

## GENERAL CONTINGENCY FUND

<b>RESOURCES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 1,032,819	\$ 1,037,757	\$ 1,037,757	\$ 800,157
<b>Revenues</b>				
Transfer from General Fund	\$ 242,600	\$ 0	\$ 0	\$ 0
Interest Income	<u>4,937</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	<b>\$ 247,537</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Resources</b>	<b>\$ 1,280,357</b>	<b>\$ 1,042,757</b>	<b>\$ 1,042,757</b>	<b>\$ 805,157</b>

<b>EXPENDITURES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer to General Fund	<u>242,600</u>	<u>242,600</u>	<u>242,600</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 242,600</b>	<b>\$ 242,600</b>	<b>\$ 242,600</b>	<b>\$ 0</b>
<b>Ending Fund Balance</b>	<b>\$ 1,037,757</b>	<b>\$ 800,157</b>	<b>\$ 800,157</b>	<b>\$ 805,157</b>

## UTILITY CONTINGENCY FUND

<b>RESOURCES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
<b>Fund Balance</b>	\$ 414,705	\$ 416,856	\$ 416,856	\$ 348,456
<b>Revenues</b>				
Transfer from Utility Fund	\$ 70,400	\$ 0	\$ 0	\$ 0
Interest Income	<u>2,151</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	<b>\$ 72,551</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Total Resources</b>	<b>\$ 487,256</b>	<b>\$ 418,856</b>	<b>\$ 418,856</b>	<b>\$ 350,456</b>

<b>EXPENDITURES</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
Transfer to Utility Fund	\$ <u>70,400</u>	\$ <u>70,400</u>	\$ <u>70,400</u>	\$ <u>0</u>
<b>Total Expenditures</b>	<b>\$ 70,400</b>	<b>\$ 70,400</b>	<b>\$ 70,400</b>	<b>\$ 0</b>
<b>Ending Fund Balance</b>	<b>\$ <u>416,856</u></b>	<b>\$ <u>348,456</u></b>	<b>\$ <u>348,456</u></b>	<b>\$ <u>350,456</u></b>

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# MULTI-YEAR FUNDS



LAKE JACKSON

*City of Enchantment*



## **MULTI-YEAR FUNDS SUMMARY**

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This section includes all of our Bond Construction Funds. Projects included in these funds typically take one or more years to complete. All Infrastructure Improvement bonds were worded to include Water, Sewer, Drainage and Sidewalk and Street reconstruction. Therefore, when the designated projects are complete, the remaining funds can be used on like projects. Construction funds include:

### **2004 Infrastructure Improvement Fund (Oak Dr -city hall portion, Dixie Drive, S. Yaupon, S. Magnolia)**

Remaining funds from the 1999 and 2001 Infrastructure funds were transferred here. All of the projects initially planned in this fund and some additional projects have been completed. Projections are for there to be remaining money in this fund. In 2011 a portion of the remaining money in this fund was used to cover the deficit in the 2009 Infrastructure Bond Fund. Currently, there remains \$221,435 in this fund. These funds will be used to make up deficits in other construction funds.

### **2007 Infrastructure Improvement Fund(Brazos Oaks, Municipal Court/ EOC)**

Projects planned for this fund are complete. As part of the FY 2011-12 budget process the police department was authorized to use remaining funds to complete their remodel of the evidence room and Crime lab. These projects are in process. It is likely these projects will utilize all of the remaining money in this fund.

### **2007 Water and Sewer Bond Construction Fund (Highway relocates, Master Lift Station upgrades, repaint/repair Balsam Tower)**

With the exception of the Lift Station 14 project, which is nearing completion, all projects are complete. Projects in this fund included the utility relocations for the state highway project through town. Initially estimated at \$750,000, the relocation projects were completed at a cost of \$1,058,436. Total projected costs for this fund indicate a deficit which will be covered by transferring remaining funds from the 2004 Infrastructure Improvement Fund.

### **2010 Water and Sewer Bond Construction Fund (3 Water Wells)**

These bonds were sold early in fiscal 2010 to fund the construction of two replacements and one new water well. All three wells are now in service.

These projects were completed at significantly less than the projected cost. Some (\$370,000) of the remaining funds were transferred to the 2007 Water and Sewer Fund. Also, in FY 2011-12 staff proposed funding the Wedgewood water and Blossom Sewer projects from this fund. Wedgewood and Blossom have been engineered and will be bid in the near future. Based on the engineer's estimate, we will be short money in this fund. However, a portion of the remaining money in the 2004 fund should make up the deficit.

### **2010 Downtown Revitalization Bond Construction Fund. ( Portions of Downtown Streets)**

These Certificates of Obligation were issued early in fiscal 2010. Construction is now complete. The project was bid with the portion of This Way-- between Circle Way and Highway 288/332- as an add alternate. Unforeseen items such as asbestos and removal of old fuel tanks and soil remediation has used most of the projects contingency funds. Since we have used our contingency funds, we have budgeted this portion of the project in the Economic Development Fund to complete this portion.

### **2010 Infrastructure Improvement Bond Construction Fund**

This is the first phase of bonds approved by the voters in May 2010. Projects include drainage and street spot repairs. The project for \$1M in street spot repairs is complete. The first of the major drainage projects on Oak Drive South is complete. The Elm project will be bid Summer, 2013.

### **2013 Infrastructure Improvement Bond Construction Fund**

This fund will account for the proceeds from the issuance of the second phase of bonds approved by the voters in May 2010. All projects are for the replacement of streets and associated water, sewer and sidewalks.

### **2013 Water and Sewer Bond Construction Fund**

This fund will account for the proceeds from the issuance of \$2 million in Revenue Bonds. Approximately half of the proceeds will be used for water and sewer line replacements Other projects include lift station renovations and the painting of a water tower.

### **2013 Downtown Revitalization Bond Construction Fund**

This fund will account for the proceeds from the issuance of \$2 million in Certificates of Obligation. Proceeds will be used for the completion of Phase III of the downtown plan - South Parking Place.

## **2004 FACILITY AND INFRASTRUCTURE IMPROVEMENTS FUND**

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This fund accounted for the proceeds from Phase III of the \$10.8 million in Bonds approved by the voters in 2001.

Phase III bonds in the amount of \$3,600,000 were sold in April 2004. Projects originally included in this phase included the reconstruction of South Magnolia from Lotus to SH 332; South Yaupon from Walnut to SH332; Oak Drive from Oyster Creek Drive to Circle Way; Oak Drive from SH 332 to Parking Way; Dixie Drive from Pine to Oyster Creek Drive; and "spot" repairs in the Brazos Oaks Subdivision which were to repair portions of Gardenia, Caladium, Jonquil, Redwood, Hawthorne and Blackberry. Eventually it was decided to do complete reconstruction of all streets in Brazos Oaks. To accomplish this additional bonds were issued. This is the 2007 Infrastructure bond issue. The \$650,000 in this fund was transferred to the 2007 fund and all Brazos Oaks construction cost are accounted for there.

Because there were savings on the first two phases of the \$10.8 million bond series, the Oak Drive project included in this issue was expanded to include additional segments of the street. The reconstruction of Oak Drive from SH 332 to Oyster Creek Drive is complete. To honor our veterans this section of Oak Drive has been dual named Oak Drive / Veterans Memorial Parkway. Additional decorative lighting has been added to the project, American flags hang from the poles.

All original projects and some additional projects planned for these funds are now complete. Because these bonds were issued for street, drainage, water and sewer improvements, we may use the remaining funds for projects of a similar nature.

Remaining funds will be used to make up the deficits in the 2007 and 2010 Water and Sewer Bond Construction Funds. After these transfers the remaining funds will be transferred to the 2010 Infrastructure Fund.

**2004 Facility and Infrastructure Improvements  
Bond Construction Fund  
As of June 9, 2012**

<b>Resources</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$ 3,543,200	\$ 3,543,200
Interest Earned		
Fiscal 2004	19,937	
Fiscal 2005	104,036	
Fiscal 2006	153,708	
Fiscal 2007	70,223	
Fiscal 2008	34,098	
Fiscal 2009	6,077	
Fiscal 2010	796	
Fiscal 2011	402	
Fiscal 2012	224	
Fiscal 2013	165	
Total Interest Earned	389,666	389,666
Grant for Oak Drive Lighting Project	25,335	25,335
Federal Govt. Grant - CDBG	242,197	242,197
Transfer of remaining funds from 1999 and 2001 Infrastructure bond construction funds	1,078,201	1,078,201
<b>TOTAL RESOURCES</b>	<b>\$ 5,278,599</b>	<b>\$ 5,278,599</b>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Oak Drive	\$ 1,130,000	\$ 2,220,851	\$ 1,894,772	\$ 1,894,772
Oak Drive -CDBG			242,197	242,197
South Yaupon / South Magnolia	745,000	745,000	551,894	551,894
Dixie Drive	1,075,000	1,075,000	1,179,636	1,179,636
Brazos Oaks **	650,000	650,000	650,207	650,207
<b>Additional Projects Completed:</b>				
Old Angleton Road Paving	0	72,873	72,873	72,873
Spot Repairs (Oak Dr. S/Lake Rd)	0	225,795	225,795	225,795
Water Booster Pumps		120,000	105,110	105,110
Transfer to 2009 Infrastructure Bond Fund			134,206	134,206
Transfer to 2010 Water and Sewer Bond Fund			0	77,759
Transfer to 2007 Water and Sewer Bond Fund			0	94,547
Transfer to 2010 Infrastructure Fund				49,603
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,600,000</b>	<b>\$ 5,109,519</b>	<b>\$ 5,056,690</b>	<b>\$ 5,278,599</b>

**PROJECTED REMAINING FUNDS (DEFICIT) 0**

\*\* \$650,000 approved for Brazos Oaks in this bond issue was combined with an additional \$2.8 million in bonds approved by the voters in May 2005 and issued in 2007. The combined money funded the complete reconstruction of streets and drainage in the subdivision. All projects in this fund have been completed. Money that remained in this fund has been allocated to other Bond construction funds to help make up deficits in those funds

## **2007 INFRASTRUCTURE IMPROVEMENT FUND**

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In May 2005 voters approved an additional \$7.7 million in infrastructure and facility bonds. This fund accounts for the first \$2.8 million phase. Added to this fund will be the previously approved \$650,000 for the Brazos Oaks Subdivision. The original amount for the Brazos Oaks subdivision included only enough funds for spot repairs. It was subsequently decided to provide additional funds and make the project a complete reconstruction of the streets and drainage in the Subdivision. Also included in this phase is \$2.5 million for renovation of the old Fire Station into an expanded Municipal Court facility, emergency dispatch and emergency operations center.

Upon completion of these projects there remained approximately \$103,000 in this fund. As part of the FY 2011-12 budget process the police department was given permission to use these funds to complete the remodeling of available space into a crime lab as well as remodeling of their evidence room. These projects are now complete. Funds remaining will be transferred to the 2010 Infrastructure Fund.

**2007 Infrastructure Improvements  
Bond Construction Fund  
As of June 10, 2013**

<b>RESOURCES</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$ 5,232,491	\$ 5,232,491
Interest Earned		
Fiscal 2007	103,681	103,681
Fiscal 2008	176,195	176,195
Fiscal 2009	35,862	35,862
Fiscal 2010	2,894	2,894
Fiscal 2011	<u>3</u>	<u>3</u>
Total Interest Earned	318,635	318,635
HGAC reimbursement for 911 Equipment	53,584	53,584
Grant for Generators	33,950	33,950
Transfer from General Projects	300,000	300,000
Transfer of Brazos Oaks funds from 2004 Infrastructure Improvement Fund	<u>650,000</u>	<u>650,000</u>
<b>TOTAL RESOURCES</b>	<b>\$ 6,588,660</b>	<b>\$ 6,588,660</b>

<b>EXPENDITURES</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Brazos Oaks Subdivision	\$ 3,400,000	\$ 3,128,415	\$ 3,128,415
Court Renovations	2,800,000	3,348,613	3,348,613
Misc		7,886	7,886
Remodeling for Evidence / Crime Lab		79,717	79,717
Transfer to 2010 Infrastructure Fund			<u>24,029</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,200,000</b>	<b>\$ 6,564,631</b>	<b>\$ 6,588,660</b>

**PROJECTED REMAINING FUNDS (DEFICIT)** \$ 0

## **2007 WATER AND SEWER BOND CONSTRUCTION FUND**

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In June 2007 the City issued \$2.0 million in water and sewer bonds. The original plans for the proceeds from this issue were :

### **State Highway 288/332 Utility Relocates**

The Texas Department of Transportation (TxDot) planned to install three separate overpasses and service roads on State Highway 288/ 332. The initial plan was for these projects to be let in 2008. In conjunction with this project the City of Lake Jackson would be responsible for all necessary utility relocations. Prior to surveying and engineering our best estimation of a cost for these projects was \$750,000.

After survey work and TxDot construction plans were completed a more accurate cost estimation was determined to be \$1,225,000.

Then the whole project was put on a hold due to lack of available funding at the State level.

Just when we thought it would be years before the project was considered, stimulus money became available for "shovel ready" projects. Suddenly this project was back on the front burner. Construction began June 15th 2009 and is now complete along with all of the relocation work. The completed cost of the relocates was \$1,058,436.

### **FM 2004 / Old Angleton Road Utility Relocates**

TxDot also constructed an overpass on FM 2004 at Old Angleton Road. Again, the responsibility for necessary utility relocates fell to the City of Lake Jackson. It was determined that the drainage pump discharge pipes under FM 2004 would have to be extended. Work on this portion of the projects is complete at a total cost of \$30,594.

### **Pump**

Purchase of a portable diesel pump. This purchase was estimated at \$35,000. Total actual cost was \$31,100.

### **Center Way Sewer - 400 Block**

This project replaced a collapsed sewer line in the 400 block of Center Way. Total cost was estimated at \$65,000. The completed construction cost was \$65,346.

### **Re-Paint Balsam Water Tower**

This is a preventative maintenance project to repair and re-paint the Balsam water tower.

This project is now complete. The total cost is \$394,585.

### **Force Main - L.S. - #35**

Upgrade the force main from Lift Station 35 to the Dyson Campbell Water Reclamation Center (DCWRC). This project was necessary because the current force main is undersized for the design flow identified in the Master Plan for LS #35 and because it joins with the force main from Lift Station #1 which makes it undersized for the design flow identified for Lift Station #1. This project was completed at a construction cost of \$120,365, significantly more than the originally estimated.

### **Master Lift Station Upgrades**

Upgrade the Master Lift Stations (#1, 20, & 35) which pump directly to the DCWRC to the design flows identified in the Master Plan. These upgrades were necessary because the flow capacity did not support the full development of each of these basins. Also, the pumping equipment at these stations was due for replacement. This project was completed at a cost of \$882,683. This project was significantly more than

## 2007 WATER AND SEWER BOND CONSTRUCTION FUND

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originally estimated. The original estimate of \$400,000 was prepared by an outside utility engineering company which we will not use again.

### **Confined Space Entry Lift Stations 7 and 14**

With assistance from Hurricane Ike this project morphed into a renovation of Lift Station 14. Lift Station 7 was dropped because of cost considerations.

After hurricane Ike, we received a mitigation grant from FEMA for the conversion of LS 14 to a submersible pump system. This eliminated the confined space entry concerns at this lift station. This project is complete at a cost of \$220,718 and the FEMA covered \$53,119 of the cost.

### **Non Potable Irrigation**

The intent of this project was to convert the force main being replaced under the Force Main - LS 35 project into a non-potable water main and connect it to the existing DCWRC non-potable water system and to the athletic complexes in the Lake Road corridor. This would allow Non-Potable reclaimed water to be used for irrigation at these complexes. However, Dow Chemical expressed interest in taking all of our reclaimed water for their use, and that project has come to fruition.

**2007 \$2.0 Million Water and Sewer Bonds  
Through June 10, 2013**

<b>RESOURCES</b>		<b>Project to Date</b>	<b>Total Projected</b>
Bond Proceeds Net Issuance Cost	\$	1,948,640	\$ 1,948,640
<b>REVENUES</b>			
Transfer of 2004 remaining Bond Funds			94,548
Transfer of 1996 remaining Bond Funds		226,209	226,209
Transfer of 2009 Water and Sewer Bond Funds		370,000	370,000
FEMA Grant - Lift Station 14		53,182	53,182
Interest earned			
2007		41,395	41,395
2008		53,119	53,119
2009		14,211	14,211
2010		2,111	2,111
2011		378	378
2012		33	33
<b>TOTAL RESOURCES</b>	<b>\$</b>	<b><u>2,709,278</u></b>	<b><u>\$ 2,803,826</u></b>

<b>EXPENDITURES</b>		<b>Original Project Estimations</b>	<b>Project To Date</b>	<b>Total Projected</b>
Non Potable Irrigation	\$	79,025	\$ -	\$ -
Force Main - L.S. #35		37,150	120,365	120,365
Pump		35,000	31,099	31,099
Master L.S. Upgrades		400,000	882,683	882,683
Upgrade Lift Station 14		150,000	220,718	220,718
Center Way Sewer - 400 block		65,000	65,346	65,346
SH 288/332 Utility Relocates		750,000	1,058,436	1,058,436
FM 2004 Utility Relocates		40,000	30,594	30,594
Repaint Balsam Tower		<u>400,000</u>	<u>394,585</u>	<u>394,585</u>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,956,175</b>	<b>\$ 2,803,826</b>	<b>\$ 2,803,826</b>

**PROJECTED REMAINING FUNDS (DEFICIT) (0)**

## **2010 WATER AND SEWER BOND CONSTRUCTION FUND**

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Early in fiscal 2010 we issued \$1.65 million in Water and Sewer Bonds. The proceeds from these bonds funded the construction of two replacement water wells and one new water well. These wells are necessary to meet the minimum production capacities required by the Texas Commission of Environmental Quality (TCEQ).

### **Replacement Water Wells (2) and Additional Water Well (1)**

This project encompassed the replacement of Water Well #4 at 101 Oyster Creek Drive and Water Well #9 at 334 Circle Way. The inner casing on Water Well #4 deteriorated and allowed contamination of the well. The well screen on Water Well #9 collapsed creating fouling of the pump equipment. Replacement of these wells was necessary to maintain our current production capacity. These wells provided a total of 1000 gallons per minute (gpm) representing roughly 15% of our total production capacity. The project was budgeted at \$1,000,000. During FY 2011 the bids for these wells came in significantly less than budget. We were also able to extend the bid on these wells to include the additional well. All three wells are now in service at a total cost of \$1,122,000, well below the original estimate of \$1,650,000.

Because of the significant budget savings, staff presented a plan as part of the April 2011 capital projects workshop, to utilize the remaining funds to make up the deficit in the 2007 Water and Sewer Bond and provide funding for the Wedgewood water and Blossom Sewer projects.

All projects including the Wedgewood water and Blossom Sewer projects are now complete.

**2010 Water and Sewer  
Bond Construction Fund  
As of June 10, 2013**

<b>Resources</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$	\$ 1,669,743
Transfer from 2004 Infrastructure Fund		77,759
Interest Earned		
Fiscal 2010	2,315	
Fiscal 2011	1,396	
Fiscal 2012	272	
Fiscal 2013	119	
Total Interest Earned		4,102
<b>TOTAL RESOURCES</b>	<b>\$ 0</b>	<b>\$ 1,751,604</b>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Water Wells - 2 Replacement, 1 new	\$ 1,650,000	\$ 1,119,157	\$ 1,119,157
<b>Additional Projects</b>			
Wedgewood Wtr / Blossom Sewer	233,651	262,447	262,447
Transfer to 2007 W & S Bond Fund		370,000	370,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,883,651</b>	<b>\$ 1,751,604</b>	<b>\$ 1,751,604</b>

PROJECTED REMAINING FUNDS (DEFICIT) 0

## **2010 INFRASTRUCTURE BOND CONSTRUCTION FUND**

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In May of 2010 voters approved the issuance of an additional \$7 million in General Obligation Bonds. This fund will account for the first \$3M Phase. These bonds were sold in July 2010.

### **Drainage Projects**

\$2M will be spent on Drainage projects.

This will include to the Willow / Blossom drainage designed to reduce localized street flooding in the area. This will also include ditch improvements downstream from the State Highway 288 project. In the Highway project the State improved the sizing on all of the drainage crossings. To take advantage of the increased crossing size downstream improvements need to be made to all ditches. Work is complete on three Oak Drive crossings. Two Elm crossings will be out for bid in July. After these crossings are complete, work will begin on the Yaupon crossings. There is also a concrete lining project to be completed followed by the Willow Drive Drainage project.

Projected cost on the Elm crossings are significantly more than originally anticipated. Engineering staff is working on alternatives to the cost more in line.

Also included are three local ditch renewals. These are Anchusa, Timbercreek Park, and Upper Slave Ditch. Timbercreek Park is completed.

### **Street Spot Repairs**

\$1M was authorized for spot repairs on arterial street to alleviate damage caused by the drought in 2009. These repairs have been completed.

### **IMPACT ON OPERATING BUDGET**

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These projects will have little direct impact on the operating budget other than freeing up the \$80,000 budgeted in the General Fund Street department for spot repairs to streets to be utilized in additional locations.

**2010 Infrastructure Improvements  
Bond Construction Fund  
As of June 10, 2013**

<b>Resources</b>		<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$	3,003,735	\$ 3,003,735
Transfer From 2004 Infrastructure Bond Fund		-	49,603
Transfer from 2007 Infrastructure Bond Fund			24,029
Interest Earned			
Fiscal 2010		1,273	
Fiscal 2011		3,789	
Fiscal 2012		2,167	
Fiscal 2013		1,262	
Total Interest Earned		8,491	10,000
<b>TOTAL RESOURCES</b>	<b>\$</b>	<b>3,012,226</b>	<b>\$ 3,087,367</b>
<b>Expenditures</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Willow Blossom Drainage	\$ 400,000	\$ 0	\$ 400,000
Oak Dr. Structure Crossings (3)	470,000	460,413	470,000
S. Yaupon Structure Crossings (3)	311,700	7,236	311,700
Elm Structure Crossings (2)	149,200	5,789	250,000
S Yaupon, Elm & Magnolia linings	399,200	39,902	399,200
Anchusa, Timbercreek Park, Upper Slave	185,000	11,905	185,000
Arterial Streets Drought Repair	1,000,000	1,003,513	1,003,513
Contingency	84,900		66,569
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,000,000</b>	<b>\$ 1,528,758</b>	<b>\$ 3,085,982</b>
<b>PROJECTED REMAINING FUNDS (DEFICIT)</b>			<b>\$ 1,385</b>

## **2010 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND**

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The Lake Jackson Development Corporation approved the funding of Phase 2 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$5,000,000 in Certifications of Obligation. The Certificates were sold in December, 2009.

### **Phase 2 Downtown Revitalization**

This project includes This Way from SH 332 to Center Way, Center Way, That Way from Center Way to Parking Way, and Parking Way from This Way to Oak Drive.

As engineering progressed on the project, estimates exceeded the \$5,000,000 budget. In order to bring the project back into budget, the first segment of This Way between SH 332 and Circle Way was bid as an alternate. This segment will be completed with Phase 3 beginning in the fall of 2013.

The project is complete.

### **IMPACT ON OPERATING BUDGET**

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Because the masterplan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide \$50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

**2010 Downtown Revitalization  
Bond Construction Fund  
As of June 27, 2012**

<b>Resources</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$ 5,006,643	\$ 5,006,643
CDBG grant sidewalk/ lighting improvements	149,039	149,039
Interest Earned		
Fiscal 2010	7,380	
Fiscal 2011	6,170	
Fiscal 2012	2,032	
Total Interest Earned	15,582	15,582
<b>TOTAL RESOURCES</b>	<b>\$ 5,171,264</b>	<b>\$ 5,171,264</b>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Phase II Downtown Construction Contract	\$ 5,000,000	\$ 4,062,341	\$ 4,062,341
Change Orders & Increased Concrete Quantities		220,770	270,770
KBR - bid and construction admin		268,177	283,177
Miscellaneous		40,432	40,432
Additional Design Fees		21,611	21,611
Façade/Breezeway Improvements		6,138	6,138
Materials Testing		34,040	34,040
Emergency Water line replacement at This Way		47,558	47,558
advertising		4,218	4,218
Street Signs		8,708	8,708
Street Lights (centerpoint)		77,497	77,497
Benches		14,140	14,140
Pedestrian Lights		77,221	77,221
Fuel Tank Removal		82,672	82,672
Asbestos Abatement		32,534	32,534
Contingency			
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,000,000</b>	<b>\$ 4,998,057</b>	<b>\$ 5,063,057</b>
<b>PROJECTED REMAINING FUNDS (DEFICIT)</b>			<b>\$ 108,207</b>

## **2013 INFRASTRUCTURE BOND CONSTRUCTION FUND**

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In May of 2010 voters approved the issuance of an additional \$7 million in General Obligation Bonds. This fund will account for the second \$4M Phase. These bonds were sold in April of 2013.

### **Street Removal and Replacements**

This entire \$4M issue will be to fund residential street replacements including associated sidewalks, sewer, water and drainage.

Projects included are various courts, Magnolia - Acacia to SH 332, Laurel - Ditch to Azalea, Chinaberry - Elm to Azalea, Gardenia - Magnolia to Azalea, and Camellia - Winding Way to Yaupon.

### **IMPACT ON OPERATING BUDGET**

There is minimal direct impact on the operating budget from these street renewals in the short term except in the Utility Fund where replacement of Water and Sewer lines reduces manpower and supplies necessary to repair leaks. In the long-term we have seen these street renewal projects encourage residents to clean up and spruce up their property which will increase their value on the property tax rolls.

**2013 Infrastructure Improvement  
Bond Construction Fund  
As of June 10, 2013**

<b>Resources</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$ 4,001,915	\$ 4,001,915
Interest Earned Fiscal 2013	708	50,000
Total Interest Earned		
<b>Total Resources</b>	<b>\$ 4,001,915</b>	<b>\$ 4,051,915</b>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Various Courts	\$ 817,000	\$ 0	\$ 817,000
Magnolia - Acacia to Gardenia	714,000		714,000
Magnolia - Gardenia to SH 332	535,000		535,000
Laurel - Ditch to Azalea	523,000		523,000
Chinaberry - Elm to Azalea	453,000		453,000
Gardenia - Magnolia to Azalea	407,000		407,000
Camellia - Winding Way to Yaupon	398,000		398,000
<b>Total Expenditures</b>	<b>\$ 3,847,000</b>	<b>\$ 0</b>	<b>\$ 3,847,000</b>

## **2013 WATER AND SEWER BOND CONSTRUCTION FUND**

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In May of 2013 we issued \$2 million in Water and Sewer Bonds. The proceeds from these bonds will fund the Northwest water system expansion (\$1,000,000) Sewer line replacements (\$250,000), local lift station renovations (\$250,000), and repair and repaint the Dow water tower (\$500,000).

### **IMPACT ON OPERATING BUDGET**

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The impact on the operating budget should be minimal. The Northwest Water System expansion will add some maintenance and operating costs but these will be minimal until a customer base is established and consumption increases, at that point the revenue from increased sales should more than offset. All of the other projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure.

**2013 \$2.0 Million Water and Sewer Bonds**  
**Bond Construction Fund**  
**As of June 10, 2013**

<b>Resources</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$ 2,002,152	\$ 2,002,152
Interest Earned		
Fiscal 2013	465	25,000
Total Interest Earned		
<i>Total Resources</i>	<u>\$ 2,002,152</u>	<u>\$ 2,027,152</u>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Replace Sewer Line - Center Way	\$ 125,000	\$ 0	\$ 125,000
Replace Sewer Line - Begonia	125,000		125,000
Water System Expansion -Northwest	1,000,000		1,000,000
Local Lift Station Renovations	100,000		100,000
Lift station 13 renovation	150,000		150,000
Repaint Water Tower - Dow Ag	500,000		500,000
<i>Total Expenditures</i>	<u>\$ 2,000,000</u>	<u>\$ 0</u>	<u>\$ 2,000,000</u>

## **2013 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND**

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The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$2,000,000 in Certifications of Obligation. The Certificates were sold in March 2013.

### **Phase 3 Downtown Revitalization**

Phase 3 involves the complete restoration of South Parking Place and adds a pavilion to the center of the roadway that will provide covered parking during the week and a pavilion on the weekend. The design allows South Parking Place to serve as an additional outdoor plaza that can host a Farmer's Market, concerts or other outdoor events.

### **IMPACT ON OPERATING BUDGET**

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Because the masterplan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide \$50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

**2013 Downtown Revitalization  
Bond Construction Fund - South Parking Place  
As of June 10, 2013**

<b>Resources</b>	<b>Project To Date *</b>	<b>Total Projected</b>
Net Proceeds from Bond Issuance	\$ 2,001,211	\$ 2,001,211
Interest Earned Fiscal 2013	406	25,000
Total Interest Earned		
<b><i>Total Resources</i></b>	<b>\$ 2,001,211</b>	<b>\$ 2,026,211</b>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Project To Date *</b>	<b>Total Projected</b>
South Parking Place	\$ 2,000,000	\$ 0	\$ 2,000,000
<b><i>Total Expenditures</i></b>	<b>\$ 2,000,000</b>	<b>\$ 0</b>	<b>\$ 2,000,000</b>

# STATISTICAL INFORMATION



LAKE JACKSON

*City of Enchantment*



# Lake Jackson

## “City of Enchantment”

The City of Lake Jackson began in the early 1940’s when Dr. A. P. Beutel and Dr. Alden Dow carefully planned out the “City of Enchantment”. Through hard work and determination, what was once a heavily wooded swamp grew into a beautiful city. In planning the city, Dr. Dow specified that as many trees as possible would be saved. The citizens of Lake Jackson continue to be committed to Dr. Dow’s dream by maintaining and enhancing the beauty of the area.

Lake Jackson is also surrounded by Texas history. The land that Lake Jackson is built on was part of Stephen F. Austin’s original land grant from the Mexican government. The two major plantations around the current sites of Lake Jackson and Clute were the Jackson Plantation and Eagle Island Plantation. Abner Jackson built his plantation on an oxbow lake from which our young city derives its name: Lake Jackson.

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won nine Keep Texas Beautiful Governor’s Community Achievement Awards and three 1st place national awards from Keep America Beautiful . Each year they have also receive the Presidents Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the “Tree City USA” title for the past 27 years.

### Location

8 Miles North of the Gulf of Mexico  
50 Miles South of Houston  
45 Miles Southwest of Galveston

### Estimated 2013 Population

26,849

### Form of Government

Council/Manager (Home Rule Charter)

### Mayor

Joe Rinehart

### City Manager

William P. Yenne

### Councilmembers

Will Brooks  
Heather Melass  
Gerald Roznovsky  
Scott Schwertner  
Jon “J.B.” Baker

## Elected Officials

Official	Title	Years of Service	Term Expires	Occupation
* Joe Rinehart	Mayor	1	2014	Retired
Heather Melass	Councilmember	2	2015	Retired
** Will Brooks	Councilmember	1	2014	Business Manager
*** Gerald Roznovsky	Councilmember	1	2015	Manager
Scott Schwertner	Councilmember	2	2014	Sales & Use Tax Consultant
Jon "J.B." Baker	Councilmember	2	2015	Law Enforcement

\* Served as Councilmember 2003-2012 before becoming Mayor

\*\* Served as Councilmember 2008-2010

\*\*\* Served as Councilmember 2005-2010

## City Staff

Name	Title	Length of Service
* William P. Yenne	City Manager	33 years
Modesto Mundo	Asst. City Manager	18 years
Pam Eaves, CPA	Finance Director	23 years
Salvador Aguirre	City Engineer	34 years
First Southwest	Financial Advisors	8 years

\* Served 11 years as Assistant City Manager

# General Information

## Size

Development of the 18 square mile area that comprises the City of Lake Jackson began in 1941 and has produced an orderly, well planned residential community. Lake Jackson, itself, has a population of just under 27,000 people. Yet, Lake Jackson is part of a larger community of cities located in southern Brazoria County. Comprised of Lake Jackson, Clute, Freeport, Oyster Creek, Quintana, Jones Creek, Richwood, Surfside, Angleton and Brazoria, this area represents a population of over 77,000. Our regional retail center draws people from points well west and north of our city.

## Location

The City of Lake Jackson is part of the Brazosport Area which includes the cities of Brazoria, Clute, Freeport, Jones Creek, Oyster Creek, Quintana, Richwood and Surfside Beach. Lake Jackson is located 50 miles south of Houston, 45 miles southwest of Galveston and 8 miles north of the Gulf of Mexico.

## Access

The City is accessible via State Highway 332, the Nolan Ryan Expressway (State Highway 288), FM 2004 and the Port of Freeport. These roads provide access to Houston, Galveston, and the market areas of Brazoria, Matagorda and Fort Bend Counties.

## Utilities

Water, Wastewater and Sanitation Services are provided by the City of Lake Jackson

Electric Service is provided by a competitive retail provider (you choose)

Telephone Service is provided by Southwestern Bell

Gas Service is provided by Reliant/Entex

# Transportation

## Highways

State Highway 288  
State Highway 288B  
State Highway 332  
State Highway 36  
State Highway 35  
FM 2004

## Trucking

28 Tank Truck Lines  
10 Motor Freight Carriers  
7 Local Terminals

Air Freight/Package Services

Seven companies servicing large and small package requirements.

## Rail

Union Pacific Railroad services the area.

## Air

Brazoria County Airport - 7,000 ft. runway, lighted, ILS & NDB; charter and corporate services.

Houston's Hobby Airport - one hour away, Houston's Bush Intercontinental Airport - 1.5 hours away with all major commuter carriers.

## Shipping

Port of Freeport

Long term planning and careful development have given rise to the most accessible port serving the Gulf Coast. Located just 1.3 miles from deep water, Port Freeport dispenses with unnecessary transit time and assures ship operators a fast, safe turnaround.

The Port offers a depth of 36 feet at the public facilities -- 400-foot wide channels and a 1200-foot wide turning basin. Over 2,150 feet of dockspace is immediately accessible to 416,000 square feet of transit storage, a covered boxcar loading area and 47 acres of prepared open storage.

## Bus

Southern Brazoria County Transit service has five routes in Lake Jackson, Clute, Freeport and Angleton. Residents who use the service have convenient access within the cities and region to employment, schools, shopping, county services, medical services and recreational destinations.

# Utility Rates

## Electricity

Supplier: Competitive Retail Provider

## Natural Gas: Supplier: Reliant/Entex, Inc.

First 400 cubic feet or less	\$11.94 +	\$.17772 per 100 cubic feet
Next 2,600 cubic feet		.52065 per 100 cubic feet
Next 3,000 cubic feet		.51499 per 100 cubic feet
Next 4,000 cubic feet		.50135 per 100 cubic feet
Next 10,000 cubic feet		.49125 per 100 cubic feet
Over 20,000 cubic feet		.48115 per 100 cubic feet

## Water: Supplier: City of Lake Jackson

Base Rate (2,000 gallons)	\$11.40 per month
over 2,000 gallons	\$3.20 per 1,000 gallons
over 20,000 gallons	\$3.45 per 1,000 gallons

## Sewer: Supplier: City of Lake Jackson

2,000 gallons or less	\$11.40
2,000 to 15,000 gallons:	\$11.00 plus \$3.40 per thousand gallons for each thousand gallons up to 15,000 gallons

## Solid Waste Collection: Supplier: City of Lake Jackson

Commercial 3 yd dumpster per month		Commercial 4 yd dumpster per month	
2 pick ups per week	\$ 64.47	2 pick ups per week	\$ 85.93
3 pick ups per week	96.62	3 pick ups per week	128.94
4 pick ups per week	128.94	4 pick ups per week	171.89
5 pick ups per week	173.15	5 pick ups per week	214.89
6 pick ups per week	193.40	6 pick ups per week	257.82

### Apartments/Multi family

Garbage and trash rates for apartments/multi family shall be charged at a flat rate fee of fourteen dollars (\$14.65) per individual family unit, excluding State Sales Tax.

## Applicable Tax Rates 2013-14

### Sales or Use Tax

State	6.25%
Lake Jackson	1.50%
Brazoria County	<u>.50%</u>
	8.25%

### Hotel/Motel Tax

State	6.0%
City	<u>7.0%</u>
	13.00%

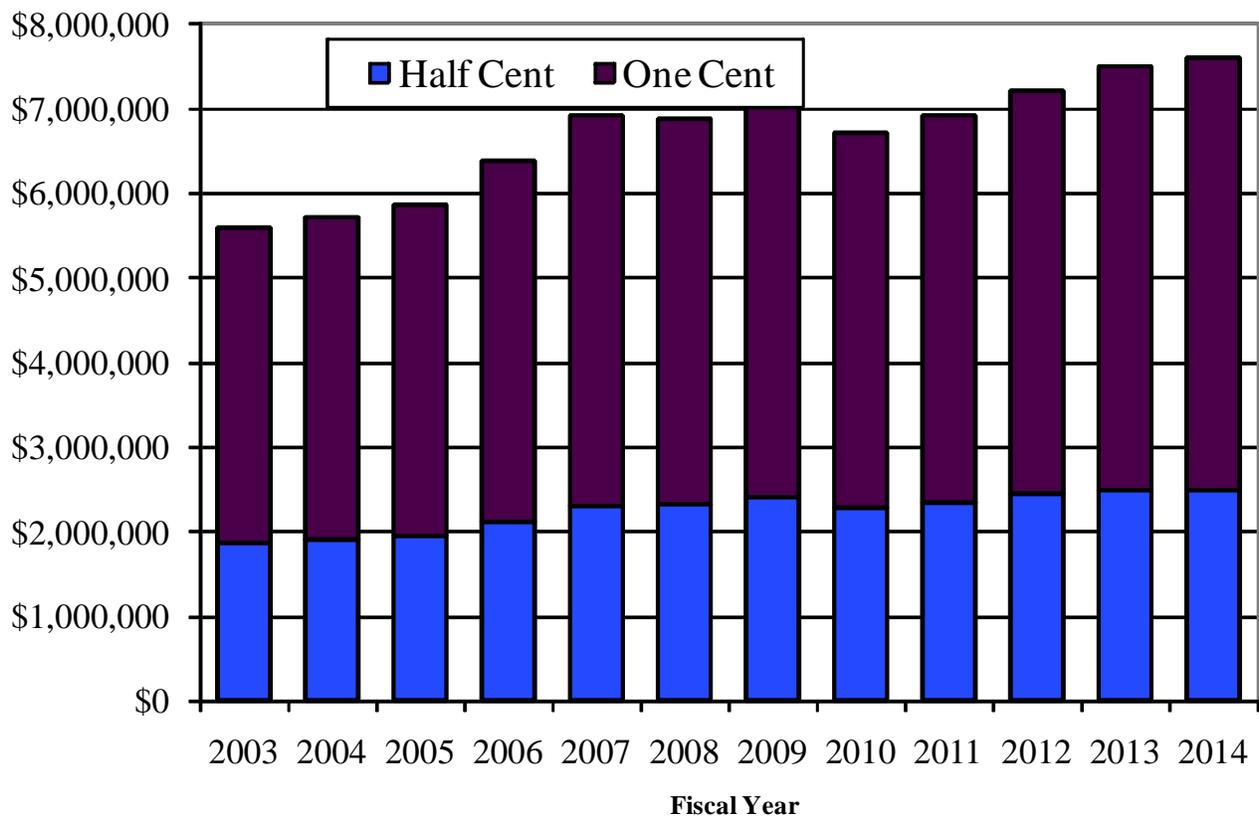
## 2013-14 Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.390000
Brazosport ISD	1.259500
Brazosport College	0.259436
Brazoria County (including Road & Bridge)	0.485900
Brazos River Harbor Navigation District	0.053500
Velasco Drainage District	<u>0.094805</u>
Aggregate Tax Rate	2.543141

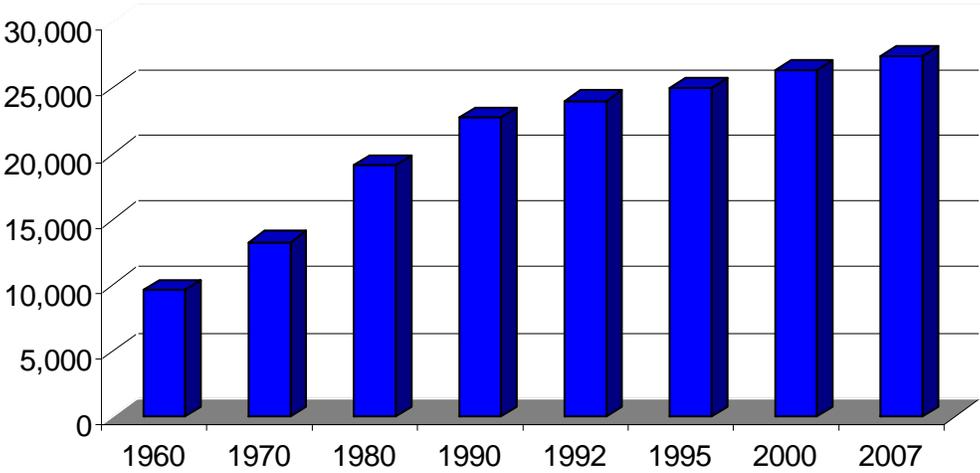
*Source: Brazoria County Tax Office - 1/22/2013*

## Sales Tax History

	<u>Fiscal</u> <u>Year</u>	<u>One Cent</u> <u>Sales Tax</u>	<u>Half Cent</u> <u>Sales Tax</u>	<u>Percentage</u> <u>Growth</u>
	2002	3,778,512	1,889,256	2.85%
	2003	3,726,533	1,863,267	-1.38%
	2004	3,810,459	1,905,230	2.25%
	2005	3,914,130	1,957,065	2.72%
	2006	4,261,667	2,130,834	8.88%
	2007	4,618,469	2,309,235	8.37%
	2008	4,553,842	2,337,052	-1.40%
	2009	4,634,553	2,408,688	1.77%
	2010	4,432,443	2,277,196	-4.36%
	2011	4,562,725	2,355,777	2.94%
Actual	2012	4,772,141	2,450,000	4.59%
Projected	2013	5,000,000	2,499,000	4.77%
Budgeted	2014	5,117,000	2,499,000	2.34%



# Historical Population



1960 .....	9,651
1970 .....	13,376
1980 .....	19,102
1990 .....	22,776
1992 .....	24,000
1995 .....	25,000
2000 .....	26,386
2010* .....	26,849

*\*latest Census estimate as of June 2012*

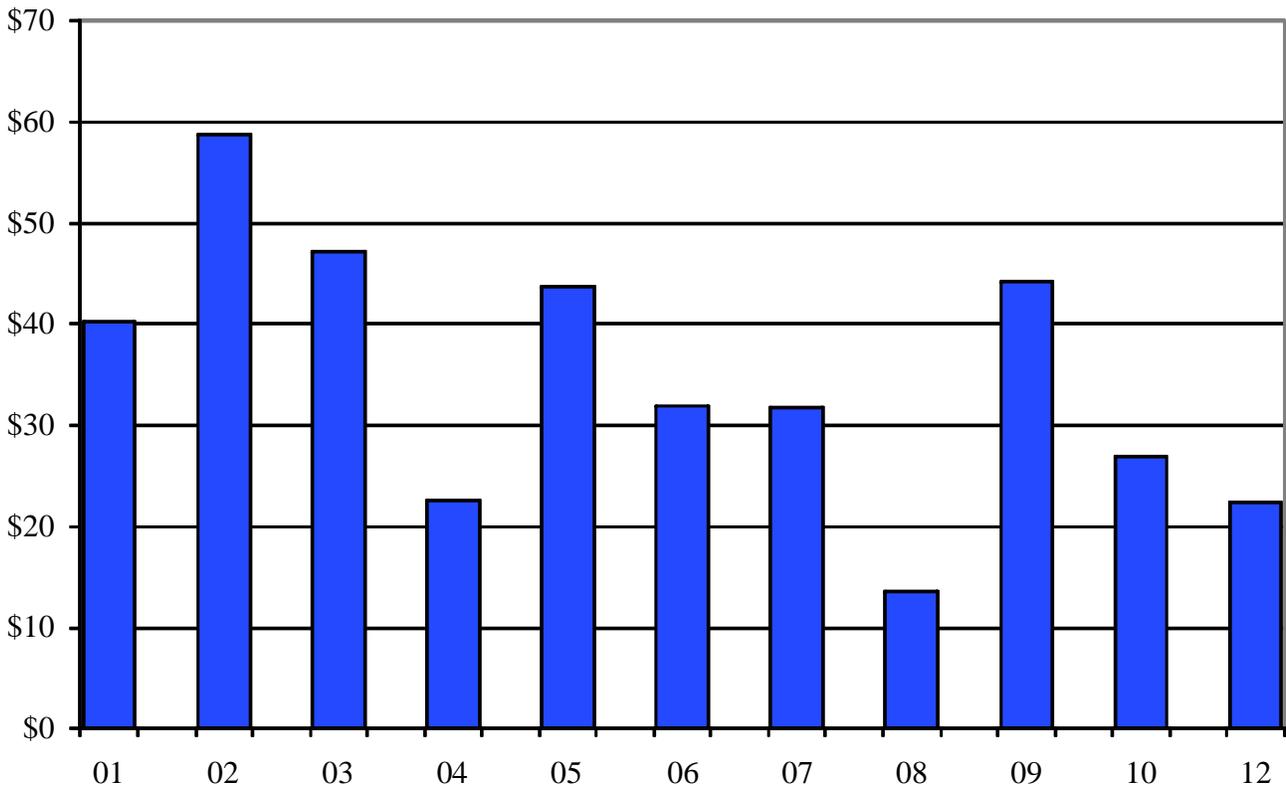
## 2010 Census Land Area & Population Density

	POPULATION	LAND AREA SQUARE MILES	PERSONS PER SQUARE MILE
Texas	*25,674,681	261,231.71	96.3
Brazoria County	313,166	1,357.70	230.7
<b>Lake Jackson</b>	<b>26,849</b>	<b>19.44</b>	<b>1,381.1</b>

*\*2011 Census estimate*

## Building Permits Issued Last Ten Years

Year	RESIDENTIAL				COMMERCIAL				Total Building Permits
	New		Additions		New		Additions		
	Dollars	Number	Dollar	Number	Dollars	Number	Dollar	Number	
01	\$17,509,089	71	\$2,573,435	255	\$11,023,051	9	\$9,142,897	88	\$40,248,472
02	\$14,022,974	54	\$3,211,769	287	\$31,009,669	8	\$10,577,741	77	\$58,822,153
03	\$12,265,891	47	\$2,648,486	244	\$25,701,824	14	\$6,535,633	81	\$47,151,834
04	\$10,346,773	47	\$2,554,073	217	\$6,814,750	5	\$2,846,001	72	\$22,561,597
05	\$11,558,044	42	\$2,779,670	222	\$12,292,550	13	\$16,999,806	96	\$43,630,070
06	\$10,645,379	49	\$2,994,659	246	\$9,960,620	16	\$8,273,763	91	\$31,874,421
07	\$4,567,201	28	\$1,934,811	210	\$16,524,120	7	\$8,691,192	84	\$31,717,324
08	\$2,104,874	13	\$2,269,750	224	\$980,000	16	\$8,286,645	47	\$13,641,269
09	\$2,897,800	19	\$3,825,831	308	\$28,239,066	4	\$9,186,421	61	\$44,149,118
10	\$2,804,113	11	\$2,648,839	300	\$1,267,000	2	\$20,102,377	126	\$26,822,329
12	\$3,059,500	16	\$2,609,239	284	\$8,827,836	4	\$7,836,810	72	\$22,333,385



## Brazoria County Top Employers

Company	Type	Estimated No. Of Employees
The Dow Chemical Company	Chemical	4,200
Alvin I.S.D.	Education	2,546
Texas Department of Criminal Justice	Criminal Justice	2,503
Pearland I.S.D.	Education	2,205
Brazosport I.S.D.	Education	1,575
The Infinity Group	Specialty Contractor	1,150
Brazoria County	Government	1,147
ConocoPhillips	Refining	900
Zachry Construction Company	Specialty Contractor	862
Miken Specialties	Specialty Contractor	825
Schlumberger Technology Corporation	Oil Well Products	815
Angleton I.S.D.	Education	752
BASF Corporation	Chemical	723
T.I.C. Energy & Chemical, Inc.	Specialty Contractor	707
Dish Network	Inbound Call Center	700
TDECU	Financial	592
City of Pearland	Government	535
Ascend Performance Materials	Chemical	535
Brazosport Regional Health System	Medical	512
Excel	Specialty Contractor	500
INEOS Olefins & Polymers USA	Chemical	447
Chevron Phillips Chemical Company	Chemical	428
Columbia-Brazoria I.S.D.	Education	379
Mammoet	Heavy Lifting & Transport	361
Alvin Community College	Education	300
Sweeny I.S.D.	Education	287
Benchmark Electronics	Manufacturing	272
Team Industrial Services	Specialty Contractor	267
Brazosport College	Education	256
Davis-Lynch, Inc.	Oil & Gas Machinery	250
Bredero Shaw	Coated Pipe	250
Angleton Danbury Medical Center	Medical	213
City of Lake Jackson	Government	210
Shintech, Inc.	Chemical	204
Merit Medical	Medical	200
RiceTec	Agriculture	183
Freeport Welding & Fabricating	Fabrication	173
City of Alvin	Government	172
Packaging Service Company / SolvChem	Blending & Packaging	137
Gulf Chemical & Metallurgical	Catalyst Recycling	136
Sweeny Community Hospital	Medical	134
PROFAX	Manufacturer	125
Kemlon Products	Oil Well Products	125
American Rice	Rice Mill	120
City of Freeport	Government	118
SI Group	Chemical	115
City of Angleton	Government	113
Danbury I.S.D.	Education	107

**CITY OF LAKE JACKSON**

Lake Jackson, TX

**Principal Taxpayers and Assessed Valuation**

<u>Principal Taxpayers</u>		Tax Year 2012	
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Taxable Valuation</u>	<u>Percent of Assessed Valuation</u>
Shawnee Brazos LLC	Retail	\$ 20,257,128	1.40%
Wal-Mart	Retail	17,827,750	1.24%
Redwood Edgewater TIC 12 thru 22	Apartments	15,209,880	1.05%
Lowe's	Retail	11,379,750	0.79%
Dow Chemical Company	Various Property	9,641,490	0.67%
Texas Dow Employees Credit Union	Financial Institution	8,857,320	0.61%
Home Depot	Retail	8,932,634	0.62%
Centerpoint Energy Inc	Utility	9,580,520	0.66%
Partners of Lake Jackson LTD	Apartments	7,915,410	0.55%
Ling Villages of Lake Jackson	Apartments	7,252,040	0.50%
Buc-ee's LTD	Retail	6,208,720	0.43%
Lake Jackson Crossing Ltd. Prt.	Retail	5,404,680	0.37%
Dillard Texas Operating Limited	Retail	5,026,310	0.35%
Dayton Hudson Corporation (Target)	Retail	4,768,680	0.33%
Leo Martin Chevrolet Inc	Dealership	4,702,440	0.33%
Kohl's Illinois Inc	Retail	4,507,830	0.31%
Clark Richard A	Various Property	5,182,760	0.36%
		<u>\$ 152,655,342</u>	<u>10.58%</u>

**Assessed Valuation by Classification**

<u>Classification</u>	Tax Year 2012	
	<u>Assessed Taxable Valuation</u>	<u>Percent Of Total</u>
Residential	\$ 1,246,487,368	70.86%
Real, Vacant Platted Lots/Tracts	11,105,210	0.63%
Commercial & Industrial	277,947,570	15.80%
Real, Acreage (Land Only)	11,923,225	0.68%
Utilities & Pipelines	17,927,450	1.02%
Special Inventory & Other	193,614,880	11.01%
Total Market / Appraised Value	\$ <b>1,759,005,703</b>	<u>100.00%</u>
Less Exemptions	<u>315,852,118</u>	
	\$ <b>1,443,153,585</b>	

## 2010 CENSUS INFORMATION

Population	
Total Population	26,849

Housing Status	
( in housing units unless noted )	
Total	11,149
Occupied	10,319
Owner-occupied	7,134
Population in owner-occupied ( number of individuals )	19,491
Renter-occupied	3,185
Population in renter-occupied ( number of individuals )	7,301
Vacant	830
Vacant: for rent	500
Vacant: for sale	128
Vacant: for seasonal/recreational/occasional use	40

Population by Sex/Age	
Male	13,155
Female	13,694
Under 18	7,090
18 & over	19,759
20 - 24	1,506
25 - 34	3,358
35 - 49	5,530
50 - 64	5,393
65 & over	3,198

Population by Ethnicity	
Hispanic or Latino	5,513
Non Hispanic or Latino	21,336

Population by Race	
White	22,649
African American	1,370
Asian	842
American Indian and Alaska Native	140
Native Hawaiian and Pacific Islander	10
Other	1,194
Identified by two or more	644

**1999 - 2014  
PERSONNEL SUMMARY BY DEPARTMENT**

GENERAL FUND	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
ADMINISTRATION	8.34	8.34	9.34	9.34	9.50	9.50	9.50	9.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
FINANCE	8.50	8.50	8.50	8.50	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
POLICE	52.50	56.50	56.50	56.50	56.50	57.00	58.00	58.00	59.00	59.00	60.00	60.00	60.00	60.00	60.00
FIRE	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HUMANE	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
STREET	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83
DRAINAGE	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83
CODE ENFORCEMENT	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	7.50
PARKS	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
RECREATION	12.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
GARAGE	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
LIBRARY	0.33	0.33	0.33	0.33	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	4.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
<b>TOTAL GENERAL FUND</b>	<b>148.83</b>	<b>154.83</b>	<b>155.83</b>	<b>155.83</b>	<b>156.66</b>	<b>155.66</b>	<b>156.66</b>	<b>157.66</b>	<b>163.66</b>	<b>163.66</b>	<b>164.66</b>	<b>164.66</b>	<b>164.66</b>	<b>164.66</b>	<b>164.16</b>
<b>UTILITY FUND</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
UTILITY ADMINISTRATION	8.83	9.83	9.83	9.83	8.00	8.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
WATER PRODUCTION	3.25	3.25	3.25	7.08	7.08	7.08	7.08	7.41	11.50	11.50	11.50	11.50	11.50	11.50	11.50
WATER DISTRIBUTION	5.25	5.25	5.25	4.75	4.75	4.75	4.75	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASTEWATER COLLECTION	11.25	11.25	11.25	10.08	10.08	10.08	10.08	10.41	19.50	19.50	19.50	19.50	19.50	19.50	20.00
WASTEWATER TREATMENT	11.25	11.25	11.25	8.09	8.09	8.09	8.09	8.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SANITATION	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34
<b>TOTAL UTILITY FUND</b>	<b>65.17</b>	<b>66.17</b>	<b>66.17</b>	<b>65.17</b>	<b>63.34</b>	<b>63.34</b>	<b>62.34</b>	<b>62.84</b>							
<b>TOTAL ALL FUNDS COMBINED</b>	<b>214.00</b>	<b>221.00</b>	<b>222.00</b>	<b>221.00</b>	<b>220.00</b>	<b>219.00</b>	<b>219.00</b>	<b>220.00</b>	<b>226.00</b>	<b>226.00</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>

SUMMARY OF MAJOR PERSONNEL CHANGES TO FULL-TIME POSITIONS

<u>YEAR</u>	<u>DEPARTM POSITION</u>	<u>Add FTE</u>	<u>Delete</u>
2013-14	Wastewater Split Public Works Dircetor	0.50	
2013-14	Code Enforce Split Public Works Dircetor		-0.50
2009-10	Police College Resource Officer	1.00	
2007-08	Administrati Secretary	1.00	
2007-08	Finance Payroll Clerk	1.00	
2007-08	Police Narcotics Detective	1.00	
2007-08	Code Enforce Apartment Inspector	1.00	
2007-08	Code Enforce Code Enforcement Officer	1.00	
2007-08	Civic Center Custodian	1.00	
2006-07	Legal City Attorney	1.00	Converted Contract Employee to Full-Time
2005-06	Utility Admin Cashier		-1.00
2005-06	Recreation Rec Leader	1.00	
2005-06	Recreation Secretary		-1.00
2005-06	Police School Resource Officer	1.00	
2004-05	Civic Center Custodian		-1.00
2004-05	Fire Custodian moved to PD		-0.50
2004-05	Legal Secretary		-1.00
2004-05	Police Custodian moved to PD	0.50	
2003-04	Administrati Bldg Custodian Moved	0.33	-0.33
2003-04	Finance Finance Dir. Moved	0.50	-0.50
2003-04	Utility Admin Meter Reader		-1.00
2002-03	Utilities Laborer II		-1.00
2001-02	Administrati Personnel Director	1.00	
2000-01	Civic Center Custodian	1.00	
2000-01	Police Patrol Officers	4.00	
2000-01	Recreation PT Custodian to FT	1.00	
2000-01	Utility Admin Secretary	1.00	
1999-00	Civic Center Custodian	2.00	
1999-00	Civic Center Marketing Asst.	1.00	
1999-00	Civic Center Civic Center Mgr.	1.00	
1999-00	Finance MIS Systems Analyst	1.00	
1999-00	Finance Cust. Service Super	1.00	-1.00
1999-00	Humane Humane Officer	1.00	
1999-00	Parks Groundskeeper II		-1.00
1999-00	Recreation Rec Leader PT to FT	1.00	
	<b>Net</b>	<b>Total</b>	<b>-9.83</b>
		<b>27.83</b>	
		<b>NET TOTAL</b>	<b>18.00</b>

## GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY

Tax Year	Fiscal Year Ended	Tax Rate	Total Assessed Value	General Capital Projects	Date Authorized	Bond Issues		
						Amount Authorized	Date Sold	Amount Sold
1976	9/30/1977	\$ 0.5000	\$ 175,832,810	151,154	4/3/1976	\$ 2,885,000	7/20/1976	\$ 2,885,000
1977	9/30/1978	0.4750	192,542,314	59,428				
1978	9/30/1979	0.4750	207,204,210	272,872				
1979	9/30/1980	0.4250	232,286,120	178,154	4/5/1980	2,000,000	8/20/1980	2,000,000
1980	9/30/1981	0.4250	251,333,126		4/4/1981	600,000	4/8/1981	600,000
1981	9/30/1982	0.4500	269,422,547	271,186	8/14/1982	1,595,000	9/28/1982	1,595,000
1982	9/30/1983	0.3400	455,809,674	760,995				
1983	9/30/1984	0.3865	468,967,930	602,010	11/8/1983	1,140,000	6/18/1984	1,140,000
1984	9/30/1985	0.4000	485,602,540	708,895				
1985	9/30/1986	0.3250	618,134,335	253,006				
1986	9/30/1987	0.3250	619,430,280	423,609				
1987	9/30/1988	0.3250	607,217,191	496,943				
1988	9/30/1989	0.3250	613,392,040	284,172				
1989	9/30/1990	0.3250	617,544,250	231,866	9/9/1989	4,665,000	11/6/1989	4,665,000
1990	9/30/1991	0.3450	637,920,940	36,519				
1991	9/30/1992	0.3450	651,975,210	51,133				
1992	9/30/1993	0.3550	674,654,648	204,651	8/29/1992	3,450,000	3/15/1993	3,450,000
1993	9/30/1994	0.3550	704,858,200	623,845				
1994	9/30/1995	0.3500	742,810,365	572,969				
1995	9/30/1996	0.3450	789,761,000	570,295	6/17/1996	7,300,000	6/17/1996	7,300,000
1996	9/30/1997	0.3400	829,035,849	559,522				
				542,462	a)			
1997	9/30/1998	0.3500	847,067,939	766,189	5/3/1997	6,350,000	11/3/1997 GO	2,100,000
1998	9/30/1999	0.3500	889,655,350	913,487			11/3/1997 CO	5,950,000
1999	9/30/2000	0.3500	935,110,266	1,397,500	11/3/1997	5,950,000		
					c)		1/15/1999	4,250,000
2000	9/30/2001	0.3500	998,035,066	952,683	1/11/2001	10,800,000	5/15/2001	3,600,000
2001	9/30/2002	0.3500	1,068,602,660	1,193,565	1/18/1997	6,000,000	5/15/2002	6,000,000
2002	9/30/2003	0.3750	1,116,753,175	672,741	b)		12/15/2002	3,600,000
2003	9/30/2004	0.3703	1,185,429,367	627,827	b)		4/15/2004	3,600,000
2004	9/30/2005	0.3700	1,236,071,214	206,785	5/15/2005	7,700,000		-
2005	9/30/2006	0.3800	1,273,059,582	1,170,715				
2006	9/30/2007	0.3700	1,351,219,282	731,008	d)		5/17/2007	5,300,000
2007	9/30/2008	0.3850	1,440,330,841	809,648				-
2008	9/30/2009	0.3900	1,491,545,984	1,157,136	d)		3/3/2009	2,400,000
2009	9/30/2010	0.3900	1,437,716,799	1,949,813	5/8/2010	7,000,000	7/20/2010	3,000,000
2010	9/30/2011	0.3900	1,419,681,558	684,123		7,360,000	10/18/2011	7,360,000
2011	9/30/2012	0.3900	1,413,985,084	873,300			5/6/2013	4,000,000
2012	9/30/2013	0.3900	1,437,118,606	1,053,545			5/6/2013	2,000,000
2013	9/30/2014	0.3900	1,451,369,096					
				<b>\$ 23,015,751</b>		<b>\$ 74,795,000</b>		<b>\$ 76,795,000</b>
				<i>Total Projects</i>		<b>\$ 99,810,751</b>		

Estimated Year end

- a) Outdoor Pool was built with half cent sales tax money
- b) \$10,800,000 in GO bonds were approved by voters in 2001. These were sold in three phases.
- c) \$6,325,000 in GO bonds were approved by voters in 1997. These were sold in two phases.
- d) \$7,700,000 in GO bonds were approved by voters in 2005. These were sold in two phases.
- e) \$7,000,000 in GO bonds were approved by voters in 2010. These were sold in two phases.

## GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY Continued.

- 7/20/1976 Library, City Hall, Streets (Oak Drive, Willow Drive, Oyster Creek Drive), Drainage, Parks, Water System - GO
- 8/20/1980 Police Building, Service Center, Streets (Plantation Dr., That Way, Dixie Dr) - GO
- 4/8/1981 Streets (Yaupon 2 lanes FM 2004 to OCD) - GO
- 9/28/1982 Drainage, Streets (Huisache), Sanitary Sewer - GO
- 11/8/1983 Streets (Oak Dr Bridge, Stanford Rd, Post Oak, Post Oak Ct.) - GO
- 11/6/1989 Refunding - GO; Library & Parking, Streets (Dixie Dr, Oyster Creek Dr) - GO
- 3/15/1993 Police Station, Plantation Bridge, Streets (Azalea & Center Way) - GO
- 6/17/1996 Recreation Center - CO (Debt Service provided by half cent sales tax)
- 11/3/1997 Streets - Cherry, Elm, Winding Way, Canna, Circle Way
- 11/3/1997 Youth Sports Complex, Civic Center Plaza - CO (Debt Service provided by half cent sales tax)
- 1/15/1999 Streets - phase 2 of \$6.35 million Authorized - OCD, Laurel, Acacia, Mimosa, Oleander, Walnut, Lotus, Medical Dr.
- 5/15/2001 Funding the reconstruction of Magnolia (100 block to Acacia), central Yaupon, (SH332 to OCD).  
Also funded is the humane facility and a two bay expansion to Fire Station #2.
- 5/15/2002 Golf Course construction
- 12/15/2002 Fire / EMS Building
- 4/15/2004 Streets - Oak Drive, South Yaupon, Dixie Drive, South Magnolia, and Brazos Oaks
- 5/17/2007 Brazos Oaks Subdivision: Streets drainage; Jasmine, Oak Dr., & Winding Way street & drainage. Renovations of old fire station into a Court Facility, Emergency Dispatch & Emergency Operation Center.
- 5/8/2010 Drainage, Ditch lining, Structure crossing (Oak Dr & S. Yaupon), Aterial streets drought repair.
- 10/18/2011 Refunding - GO Bond Series 2001 (Humane Facility, 2 bays on Fire Station 2, Magnolia & Central Yaupon reconstruction.  
Refunding - GO Bond Series 2002 [Fire/EMS facility] (3/15/13 call date).  
Refunding - GO Bond Series 2002 & 2003 [Golf Course] (3/15/13 call date).
- 5/6/2013 \$4M GO for streets remainder of magnolia, Laurel,Chinaberry, Gardenia, and Camellia, various courts  
\$2M CO South Parking Place

Information provided by the Brazoria County Tax Office 06-20-2011

**\*\*BRAZORIA COUNTY CLASS A - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	67,733	\$ 4,735,920,670	\$ 51,252,090	\$ 4,787,172,760	\$ 306,185,984
2001	69,791	\$ 5,309,081,700	\$ 213,902,200	\$ 5,522,983,900	\$ 302,957,134
2002	71,902	\$ 6,034,310,820	\$ 197,563,770	\$ 6,231,874,590	\$ 351,795,261
2003	74,116	\$ 6,611,338,120	\$ 680,624,460	\$ 7,291,962,580	\$ 380,188,733
2004	76,813	\$ 7,578,856,060	\$ 487,446,100	\$ 8,066,302,160	\$ 459,478,475
2005	79,046	\$ 8,270,507,790	\$ 642,174,140	\$ 8,912,681,930	\$ 492,677,484
2006	82,263	\$ 9,232,795,790	\$ 611,210,790	\$ 9,844,006,580	\$ 574,367,860
2007	84,399	\$ 10,168,218,701	\$ 850,659,412	\$ 11,018,878,113	\$ 583,676,962
2008	86,608	\$ 11,229,716,724	\$ 302,173,693	\$ 11,531,890,417	\$ 491,545,699
2009	87,932	\$ 10,926,556,311	\$ 755,995,018	\$ 11,682,551,329	\$ 315,255,480
2010	88,979	\$ 11,597,214,600	\$ 182,453,464	\$ 11,779,668,064	\$ 196,623,525

\*This number is included in "Total Market Value". Brazoria County Grants 20% general homestead exemption

**\*\*CITY OF LAKE JACKSON CLASS A - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	7,856	\$ 746,684,280	\$ 3,549,210	\$ 750,233,490	\$ 14,233,130
2001	7,917	\$ 788,066,900	\$ 34,442,680	\$ 822,509,580	\$ 11,702,900
2002	7,974	\$ 855,387,090	\$ 31,960,680	\$ 887,347,770	\$ 12,507,524
2003	8,050	\$ 886,839,240	\$ 84,023,620	\$ 970,862,860	\$ 15,710,597
2004	8,103	\$ 958,934,250	\$ 36,788,160	\$ 995,722,410	\$ 10,118,175
2005	8,135	\$ 969,890,970	\$ 55,233,910	\$ 1,025,124,880	\$ 11,345,801
2006	8,197	\$ 1,020,557,040	\$ 32,023,020	\$ 1,052,580,060	\$ 10,667,662
2007	8,256	\$ 1,047,335,160	\$ 60,799,370	\$ 1,108,134,530	\$ 10,601,770
2008	8,302	\$ 1,124,490,976	\$ 15,975,860	\$ 1,140,466,836	\$ 11,931,080
2009	8,330	\$ 1,105,776,006	\$ 45,368,017	\$ 1,151,144,023	\$ 4,918,400
2010	8,338	\$ 1,137,272,935	\$ 9,788,380	\$ 1,147,061,315	\$ 2,814,380

\*This number is included in "Total Market Value". City of Lake Jackson grants no general homestead exemption

**\*\*CITY OF ANGLETON CLASS A1 - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	5,060	\$ 280,084,760	\$ 1,746,080	\$ 281,830,840	\$ 4,606,842
2001	5,094	\$ 303,466,760	\$ 6,667,260	\$ 310,134,020	\$ 4,281,524
2002	5,110	\$ 330,709,630	\$ 10,573,340	\$ 341,282,970	\$ 5,402,704
2003	5,148	\$ 347,304,680	\$ 28,571,210	\$ 375,875,890	\$ 7,498,060
2004	5,189	\$ 378,497,340	\$ 18,414,400	\$ 396,911,740	\$ 7,012,305
2005	5,209	\$ 385,639,610	\$ 31,963,330	\$ 417,602,940	\$ 5,719,290
2006	5,238	\$ 418,843,620	\$ 35,270,870	\$ 454,114,490	\$ 6,031,890
2007	5,255	\$ 450,648,069	\$ 41,562,380	\$ 492,210,449	\$ 7,446,050
2008	5,299	\$ 492,505,869	\$ 4,511,750	\$ 497,017,619	\$ 6,701,630
2009	5,337	\$ 489,288,507	\$ 17,418,919	\$ 506,707,426	\$ 5,759,610
2010	5,363	\$ 492,528,737	\$ 6,513,911	\$ 499,042,648	\$ 2,434,310

\*This number is included in "Total Market Value". City of Angleton grants no general homestead exemption

**\*\*CITY OF PEARLAND CLASS A - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	10,696	\$ 1,100,278,510	\$ 28,472,940	\$ 1,128,751,450	\$ 88,243,576
2001	11,491	\$ 1,283,411,360	\$ 82,665,440	\$ 1,366,076,800	\$ 114,541,942
2002	12,574	\$ 1,520,707,640	\$ 79,653,810	\$ 1,600,361,450	\$ 160,607,326
2003	13,729	\$ 1,731,101,140	\$ 206,494,480	\$ 1,937,595,620	\$ 188,583,982
2004	15,065	\$ 2,070,670,360	\$ 179,224,030	\$ 2,249,894,390	\$ 220,647,241
2005	16,907	\$ 2,315,784,360	\$ 371,065,530	\$ 2,686,849,890	\$ 320,371,679
2006	20,674	\$ 3,186,641,930	\$ 211,908,080	\$ 3,398,550,010	\$ 355,004,030
2007	23,842	\$ 3,835,979,363	\$ 333,995,541	\$ 4,169,974,904	\$ 360,425,053
**2008	23,579	\$ 4,041,858,496	\$ 149,055,212	\$ 4,190,913,708	\$ 284,426,562
***2009	26,070	\$ 4,256,634,374	\$ 438,071,420	\$ 4,694,705,794	\$ 177,565,779
***2010	26,386	\$ 4,635,497,491	\$ 127,399,415	\$ 4,762,896,906	\$ 87,519,470

\*This number is included in "Total Market Value". As of 2008 City of Pearland grants 2.5% homestead exemption

\*\*All values are as of the original certification date for each individual tax year. Values have not been adjusted for changes since July of their respective tax year

\*\*\* New Values are Brazoria County ONLY. Not available for Harris and Fort Bend Counties

## 2011 Industrial District Agreement

The following represents the basis for the 2011 Industrial District Agreement between BASF, Dow and the Brock interests and the Cities of Clute, Freeport and Lake Jackson. Final contracts will be prepared in accordance with the following:

- Length of contract – 15 years
- Floor payment - \$9,000,000
- Payment in years one & two - \$9,000,000 each year
- Distribution among the Cities:

	Initial year:	
Clute		\$1,400,000
Freeport		\$3,500,000
Lake Jackson		\$4,100,000

- Growth factor will be the higher of the CPI-U or value based formula (Industrial District value x\$.55/ \$100 on assessed value @ 50% or rate of 27.5 cents/\$100)
- Ceiling – payments will rise or fall based on the CPI-U or value-based formula but in no case would fall below the \$9,000,000 floor, except as described herein- Payments also cannot exceed a CAP of (Industrial District value x\$.55/\$100 on assessed value @ 80% or rate of 44 cents/\$100).
- In no case would Industry ever pay more than would be due if the Industrial District was annexed (including abated properties) using the Industrial District “tax rate” (\$.55/\$100)
- Natural disaster or terrorist attack – in the event of a natural disaster (ie a hurricane) or other weather related incident or terrorist attack in which industry suffers major physical damage that results in values (including abated values) being negatively affected by 50% or more the following shall apply:
  - The first year after a natural disaster (ie, hurricane) or other weather related incident or terrorist attack affecting the plant the payment to the Cities will drop to the floor amount (\$9 million).
  - The second and third years may drop below the \$9 million floor and will be based on value of plant, including abated properties, (those properties granted an abatement by Brazoria County) x\$.55/\$100 assessed value @ 80%-(rate of 44 cents/\$100)
  - In the fourth year the contract the payment amount will return to the pre-disaster payment unless it would exceed the CAP. In that event the payment would be based on the CAP or the \$9,000,000 floor payment, whichever is greater. From the fifth year point the payment will resume based on the greater of the CPI-U or the value based formula.

**Industrial Districts Along the Texas Gulf Coast**

<b>Rank</b>	<b>City</b>	<b>Contract Rate</b>	<b>Tax Rate</b>	<b>Effective Tax Rate</b>	<b>New Construction</b>	<b>Comments</b>
1	Port Neches	75%	0.69950	<b>52.46%</b>	75%	10 Year Contract
2	Beaumont	80%	0.64000	<b>51.20%</b>	3 years @ 0%, Steps in	3 years @ 80%, 4 years @ 75%
3	Pasadena	90%	0.56200	<b>50.59%</b>	0%,20%, 45%, 55%, 65%	Increase/decrease is split with Industry
4	Orange	67%	0.74500	<b>50.00%</b>	0% for 2 years	5 Year contract - 10% Ceiling & Floor
5	Baytown	62%	0.78703	<b>48.80%</b>	0% for 2 years	Different start dates for each company.
6	Houston	73.4%	0.64500	<b>47.34%</b>	40%, 45%, 50%	15 Year Contract 100% on Land
7	Deer Park	63%	0.72000	<b>45.36%</b>	25%,35%,45%,55%	2006 Base Value for New Construction
8	La Porte	62%	0.71000	<b>44.02%</b>	30%	2007 Base Value for New Construction
9	Nederland	75%	0.57800	<b>43.35%</b>	0% - 5 years, 37.5%, 56.25%	Personal Property @ 20%
10	Texas City	100%	0.42500	<b>42.50%</b>	100%	Annexed by City
11	Corpus Christi	60%	0.58500	<b>35.10%</b>	6%-60%	10 Year Contract - Land 100% - 3% minimum increase - 6% cap
12	Freeport	49%	0.70827	<b>34.71%</b>	0%	Rate Escalates from 40% to 55% over 10 years
13	Lake Jackson, Clute	50%	0.55000	<b>27.50%</b>	0%	15 year contract.Floor of \$9m, escalates based on CPI-U
14	Bridge City	42%	0.47775	<b>20.07%</b>	0% for 2 years	Add Sales Tax Adjustment to Tax Rate
15	Port Arthur	75%	0.77500	<b>Flat Fee</b>	-	Use Flat Fee Contracts
16	Liverpool	NA	0.23685	<b>Flat Fee</b>	0%	Plants split \$350,000 annually

## Industrial Districts Along the Texas Gulf Coast

Sorted by Total Dollars Collected

<b>Rank</b>	<b>City</b>	<b>Total Value</b>	<b>Total Levy</b>	<b>Percentage</b>	<b>Major Players</b>
1	Port Neches	454,793,500	\$ 2,385,960.00	<b>0.525%</b>	Huntsman, Mobil, Motiva, Air Liquide
2	Orange	957,364,212	\$ 4,993,323.00	<b>0.522%</b>	DuPont, Bayer, Chevron
3	Pasadena	2,952,527,965	\$ 15,213,131.00	<b>0.515%</b>	Hoechst Celanese, Phillips, Montel
4	Beaumont	2,506,554,609	\$ 12,474,171.00	<b>0.498%</b>	Exxon \ Mobil, Goodyear, Du Pont
5	Baytown	5,439,741,259	\$ 24,556,958.87	<b>0.451%</b>	Exxon, Bayer, Chevron - Exxon updated for 2002
6	Deer Park	3,172,917,528	\$ 14,068,346.96	<b>0.443%</b>	Shell, Rohm & Haas, Calpine
7	La Porte	2,957,450,657	\$ 12,631,487.57	<b>0.427%</b>	Equistar (Olfeins JV), Total Petro., Innovene
8	Port Arthur	3,500,000,000	\$ 14,100,000.00	<b>0.403%</b>	Motiva, Huntsman, Fina, Clark
9	Nederland	238,898,842	\$ 940,849.00	<b>0.394%</b>	Air Liquide, Sun, Unocal
10	Houston	3,683,858,290	\$ 14,000,000.00	<b>0.380%</b>	Lyondell, Shell, Champions Paper
11	Freeport	347,692,230	\$ 1,206,667.07	<b>0.347%</b>	Shintech, Schenectady, DSM
12	Lake Jackson, Clute	2,888,875,477	\$ 9,000,000	<b>0.312%</b>	Dow, BASF
13	Bridge City	29,453,613	\$ 79,000.00	<b>0.268%</b>	Firestone
14	Corpus Christi	2,442,301,092	\$ 6,104,418.00	<b>0.250%</b>	Koch, Citgo, Coastal, Valero
15	Liverpool	595,230,130	\$ 350,000.00	<b>0.059%</b>	Innovene, Equistar, Solutia

## Industrial Districts Along the Texas Gulf Coast

Sorted by Total Value in District

<b>Rank</b>	<b>City</b>	<b>Total Value</b>	<b>Total Levy</b>	<b>Percentage</b>	<b>Major Players</b>
1	Baytown	5,439,741,259	\$ 24,556,958.87	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
2	Pasadena	2,952,527,965	\$ 15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
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15	Bridge City	29,453,613	\$ 79,000.00	0.268%	Firestone

### Industrial Districts Along the Texas Gulf Coast

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3	Port Arthur	3,500,000,000	\$14,100,000.00	0.403%	Motiva, Huntsman, Fina, Clark
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5	La Porte	2,957,450,657	\$12,631,487.57	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
6	Pasadena	2,952,527,965	\$15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
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# BUDGET GLOSSARY



LAKE JACKSON

*City of Enchantment*



## **BUDGET GLOSSARY**

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The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

**ABATEMENT.** A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**ACCRUAL BASIS.** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**ACCRUED EXPENSES.** Expenses incurred but not due until a later date.

**ACCRUED REVENUES.** Revenues earned but not yet received.

**ADMINISTRATIVE FEES.** Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

**AD VALOREM TAXES. (Current)** All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

**AD VALOREM TAXES. (Delinquent)** All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

**AD VALOREM TAXES. (Penalty and Interest)** A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**APPROPRIATION ORDINANCE.** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**ASSESSED VALUATION.** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District.)

**BISD – Brazosport Independent School District.** All school age children living in the City limits of Lake Jackson attend school in this District.

**BALANCED BUDGET** – A fund’s budget is considered balance when estimated expenditures equal prospective revenues.

**B.O.D.** Biochemical Oxygen Demand.

**B.W.A.** Brazosport Water Authority. A regional water supplier. The City has a contract to pay for 2 million gallons a day.

**BOND.** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

**BUDGET ADJUSTMENTS.** A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson’s City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

**BUDGET CALENDAR.** The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT.** The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**BUDGET MESSAGE.** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

**BUDGETED FUNDS.** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

**CDBG** – Community Development Block Grant

**CASH BASIS.** A basis of accounting under which transactions are recognized only when cash changes hands.

**CASH MANAGEMENT.** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting

## **BUDGET GLOSSARY**

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the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**COST.** (1) The amount of money or other consideration exchanged for property or services. (2) Expense.

**DEPRECIATION.** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**DIVISION.** An administrative segment of the City which indicates management responsibility for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed of.

**ENTERPRISE FUND.** A fund established to account for operations (a) that 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) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

**ENCUMBRANCES.** Commitments related to unperformed (executory) contracts for goods or services.

**EXPENDITURE.** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**EXPENSES.** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

**FISCAL YEAR.** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

**FIXED ASSETS.** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE TAX.** This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

**FUNCTION.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND.** An accounting entity that has a set of self-balancing accounts and that records all financial transac-

tions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**FUND BALANCE.** Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

**GASB 54 –** A new standard adopted by GASB for governmental fund balance reporting and governmental fund type definitions. This standard changes how governments classify and report fund balances. The governmental fund balance classifications are: non-spendable, restricted, committed, assigned and unassigned. This standard is effective for fiscal years ending after June 15, 2011

**GENERAL FUND.** The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS.** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) --** Establishes accounting financial reporting standards for state and local government.

**GOVERNMENTAL FUNDS –** Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

**GRANTS.** Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**HOTEL/MOTEL TAX.** Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining is appropriated annually as designated by Council through the budget process.

**INTERFUND TRANSFERS.** Amounts transferred from one fund to another.

## **BUDGET GLOSSARY**

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

**LEVEL DEBT PAYMENTS** - A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

**LEVEL PRINCIPAL PAYMENTS** – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

**LEVY.** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**LONG-TERM DEBT.** Debt with a maturity of more than one year after the date of issuance.

**MIXED BEVERAGE TAX.** A tax at the rate of ten (10%) percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee.

**MODIFIED ACCRUAL BASIS.** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

**MAJOR FUND** - A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

**OPERATING BUDGET.** Plans of current expenditures and the proposed means of financing them. The annual

**OPERATING EXPENSES.** Proprietary fund expenses which are directly related to the fund's primary service activities.

**OPERATING GRANTS.** Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

**OPERATING REVENUES.** Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

**OPERATING TRANSFERS.** All interfund transfers other than residual equity transfers.

**ORDINANCE.** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**OVERLAPPING DEBT.** The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

**PERFORMANCE AUDITS.** Examinations intended to assess (1) the economy and efficiency of the audited entity's operations and (2) program effectiveness--the extent to which program objectives are being attained.

**PERFORMANCE MEASURES.** Specific quantitative and qualitative measures of work performed as an objective of the department.

**PROGRAM DESCRIPTION.** Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

**PROGRAM OBJECTIVES.** Program Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

**PROGRAM GOALS.** Program goals describe the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

**PRODUCTIVITY MEASURES.** Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate "how much" activity the division/department is performing, productivity measures identify "how well" the division/department is performing.

## **BUDGET GLOSSARY**

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**PROPERTY TAX.** Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**PROPRIETARY FUND** – Proprietary funds follow accounting practices similar to those found in private business. Both attempt to be self supporting. The two types of proprietary funds are enterprise funds and internal service funds

**RESERVE.** An account to use to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**RETAINED EARNINGS.** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**RETAINED EARNINGS - Designated.** An account used to segregate a portion of retained earnings that is to be used for a specified purpose.

**REVENUE BONDS.** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

**REVENUES.** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers in are classified separately from revenues.

**RISK MANAGEMENT.** All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**SALES TAX.** A general "sales tax" is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State).

**SHARED REVENUES.** Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**T.C.E.Q.** Texas Commission on Environmental Quality .

**T.S.S.** Total Suspended Solids.

**TAX RATE.** The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

**TAX RATE LIMIT.** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of

governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**TAX ROLL.** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**TAXES.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TRIAL BALANCE.** A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns.

**UNENCUMBERED BALANCE.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**WORKING CAPITAL** – The amount current assets exceed current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

**WORKLOAD MEASURES.** Workload measures reflect major activities of the division/department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.

THE END