

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.46 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.46.



*City of*

**LAKE JACKSON**

*Enchantment*



THIS DOCUMENT WAS PREPARED BY THE  
OFFICE OF THE CITY MANAGER

FOR FURTHER INFORMATION, CALL OR WRITE:

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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.

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LAKE JACKSON

*City of Enchantment*



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Downtown Lake Jackson



# READER'S GUIDE



LAKE JACKSON

*City of Enchantment*

*City of*  
*Enchantment*



## 2015-2016 Budget Schedule

|                      |   |
|----------------------|---|
| January 5, 2015      | Regular City Council Meeting  |
| January 12, 2015     | Goals/Visioning Workshop with City Council (5-9 pm)   |
| January 19, 2015     | Martin Luther King Jr. HOLIDAY  |
| January 20, 2015     | Regular City Council Meeting  |
| February 2, 2015     | Regular City Council Meeting  |
| February 16, 2015    | Regular City Council Meeting  |
| February 23, 2015    | Goals/Visioning Workshop with City Council (5-9 pm)   |
| March 9, 2015        | Regular City Council Meeting  |
| March 16, 2015       | Regular City Council Meeting  |
| April 6, 2015        | Regular City Council Meeting  |
| April 13, 2015       | CIP Workshop with City Council (5-9 pm)   |
| April 20, 2015       | Regular City Council Meeting  |
| April 22, 2015       | 9:00 a.m. Budget Kickoff. Distribute Worksheets to Department Heads – Staff   |
| May 4, 2015          | Regular City Council Meeting  |
| May 11, 2015         | <b>Strict Deadline</b> – Goals and Accompl. & YTD Perform. Measures submitted by Dept. Heads & Directors  |
| May 13, 2015         | <b>Strict Deadline</b> – Department Heads Submit Budget Request to City Manager –   |
| May 18, 2015         | Regular City Council Meeting  |
| May 18-22, 2015      | Budget Hearings Department Heads, Budget Staff Explain Department Head Requests   |
| May 25, 2015         | Memorial Day Holiday  |
| May 26-June 12, 2015 | Budget Staff prepares Preliminary Budget Requests   |
| June 1, 2015         | Regular City Council Meeting  |
| June-15              | Regular City Council Meeting  |
| June 15–July 6       | Proposed Budget Request Prepared for Presentation to City Council   |
| July 6, 2015         | Regular City Council Meeting – Proposed Budget Delivered to City Council  |
| July 7, 2015         | File Proposed Budget with City Secretary and LJ Library; Add to Website   |
| July 18, 2015        | Saturday Budget Workshop  |
| July 20, 2015        | Regular City Council Meeting  |
| July 21, 2015        | Receive Certified Appraisal Roll, Calculate Effective Tax Rate  |
| July 25, 2015        | Budget Workshop possibilities with City Council, if necessary. Estimated appraisal roll and effective tax rate.   |
| August 3, 2015       | Call public hearing for Budget on August 24th by Resolution   |
| August 3, 2015       | Publish Effective Tax Rate  |
| August 3, 2015       | 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 17 & 24 and take record vote to place a proposal to adopt the tax rate on the agenda of September 8th meeting (specifying rate). |
| August 10, 2015      | 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.   |
| August 14, 2015      | 72-hour Open Meetings Notice for Public Hearing on Tax Rate & 10 day Newspaper Notice on Budget Public Hearing (required by charter).   |
| August 17, 2015      | Regular Council Meeting – First Public Hearing on Tax Rate (council announced date, time & place of vote)   |
| August 17, 2015      | 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.   |
| August 24, 2015      | Council Meeting-Second Public Hearing on Tax Rate Increase and announce meeting to Adopt Tax Rate on September 2. Public Hearing on Budget, announce meeting to Adopt Budget on September 2.  |
| August 25, 2015      | Public notice of vote in paper, on internet, and on cable channel.  |
| September 4, 2015    | 72-hour Open Meetings Notice for City Council to adopt Budget and Tax Rate  |
| September 7 2015     | Labor Day Holiday   |
| September 8, 2015    | Regular Council Meeting: a) Final Adoption of Budget by Resolution. b) Adopt Tax Rate by Ordinance.   |
| September 21, 2015   | Regular City Council Meeting  |
| October 1, 2015      | New Fiscal Year Begins  |

# Budget Kick-off Memo



To: All Directors, Dept. Heads & Supervisors  
From: William P. Yenne, City Manager  
Date: April 22, 2015  
Re: FY 2015-2016 Budget

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At City Council's Goals and visioning sessions this year the City Council addressed the following issues/priorities:

- Review of salary plan status
- Utility revenues and impacts
- Downtown-funding and regulations
- Operational issues related to growth
- Quality of life/CIP needs

City Council confirmed their commitment to improve the compensation plan. To that end, we have hired A.J. Gallagher and Company to conduct a compensation study. The initial report from Gallagher will be given to City Council at their April 27th C.I.P. workshop. But again, City Council reaffirmed their commitment to the ongoing five (5) year plan to improve employee compensation.

Council also authorized the hiring of the McLain Group to study our utility revenues and make recommendations to Council on possible mid-year adjustments to utility rates as well as look at the revenue needs and rates for the coming years. As you know utility revenues continue to struggle to meet our needs. This report will be complete sometime in May.

The Council is also very anxious to continue the Downtown Revitalization Project. We have two projects (This Way from SH288 to Circle Way and South Parking Place) which should be bid out this year.

As part of the ongoing master plan process Council is looking at the next big phase of downtown – possibly in the \$7 million range. This would go to the voters as part of a bond issue in either May 2016 or May 2017.

Council expressed a willingness to consider adding staff. We need to do this in an orderly fashion and develop a multi-year plan for Council to consider. In FY 15-16 my priorities will be a Deputy Fire Marshal, an Assistant Utilities Supt., and a Personnel Clerk.

As I mentioned we are deep into the master plan process. The final plan should be done this fall. From that plan will come the priorities going forward.

City Council continues to promote Economic Development and the Lake Jackson Development Commission board has set its strategic plan in place and has received Council's blessing. We are looking at possibly funding some studies to develop market data to share with the development community.

Speaking of economic development, our area is seeing unprecedented growth. We have some \$30 billion of industrial growth occurring in Brazoria County, most of it right here in Southern Brazoria County.

We have done a good job of seeing that our infrastructure was in great shape to accommodate this growth. Now we are faced with the challenge of providing infrastructure for the next round of growth.

As we prepare this year's budget we need to be cognizant of our continuing need to provide high quality services at the most reasonable price possible. Look at your operations and see if there is a better, more cost effective way to deliver our services.

City Council has set our priorities, and the top priority is to continue to improve our compensation plan and get our plan back to being a strong, competitive plan.

Thank you for your dedication to our city. Always remember that we are here to serve the citizens.

If you have any questions about the budget, please 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 Assistant to the City Manager) 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/decrease 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.

# ORGANIZATION OF THE BUDGET

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## GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

Program Description - 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 - Provides 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 - Provides a listing of major accomplishments for the previous fiscal year.

Measures - Includes workload indicators as well as performance measures that 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 future 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 - Highlights fees and revenues that 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 - Shows the category of expenditures for each of the department’s programs as compared year over year.

Personnel Summary - Shows the positions or personnel resources budgeted to carry out services.

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 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 Projects 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, the 2010 Downtown Revitalization Fund, the 2010 Infrastructure Improvement Fund, the 2013 Downtown Revitalization Fund, the 2013 Infrastructure Improvement Fund, and the 2014 Economic Incentives Infrastructure Fund . In the 2014 CAFR, the 2013 Infrastructure Improvement Funds 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, the 2013 Water and Sewer Construction Fund, and the 2015 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 for 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. The cameras were removed in FY2013 but we will continue to spend down the remaining balance.

### **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.

## 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 available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period (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.

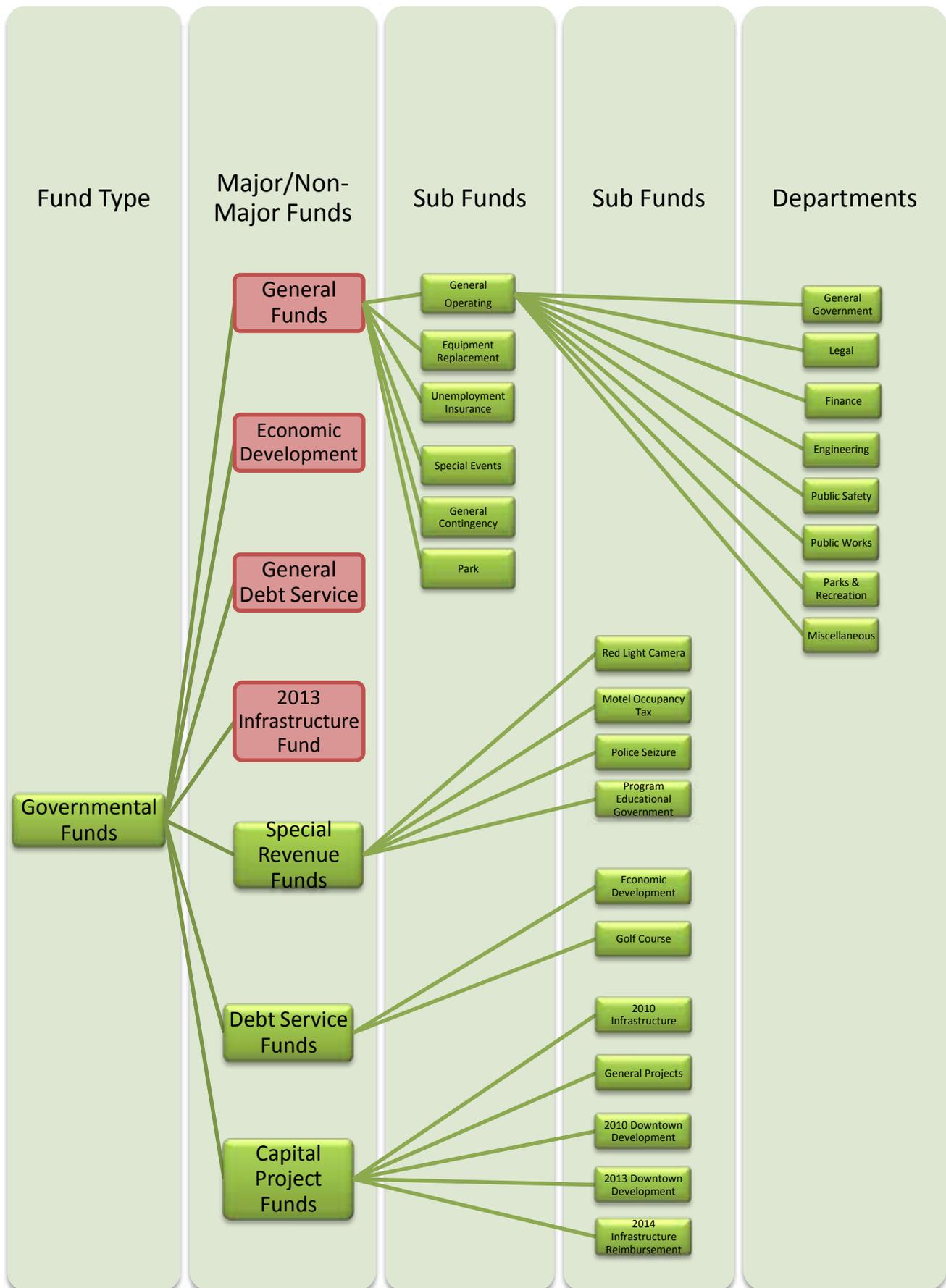
### **Basis of Budgeting**

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.

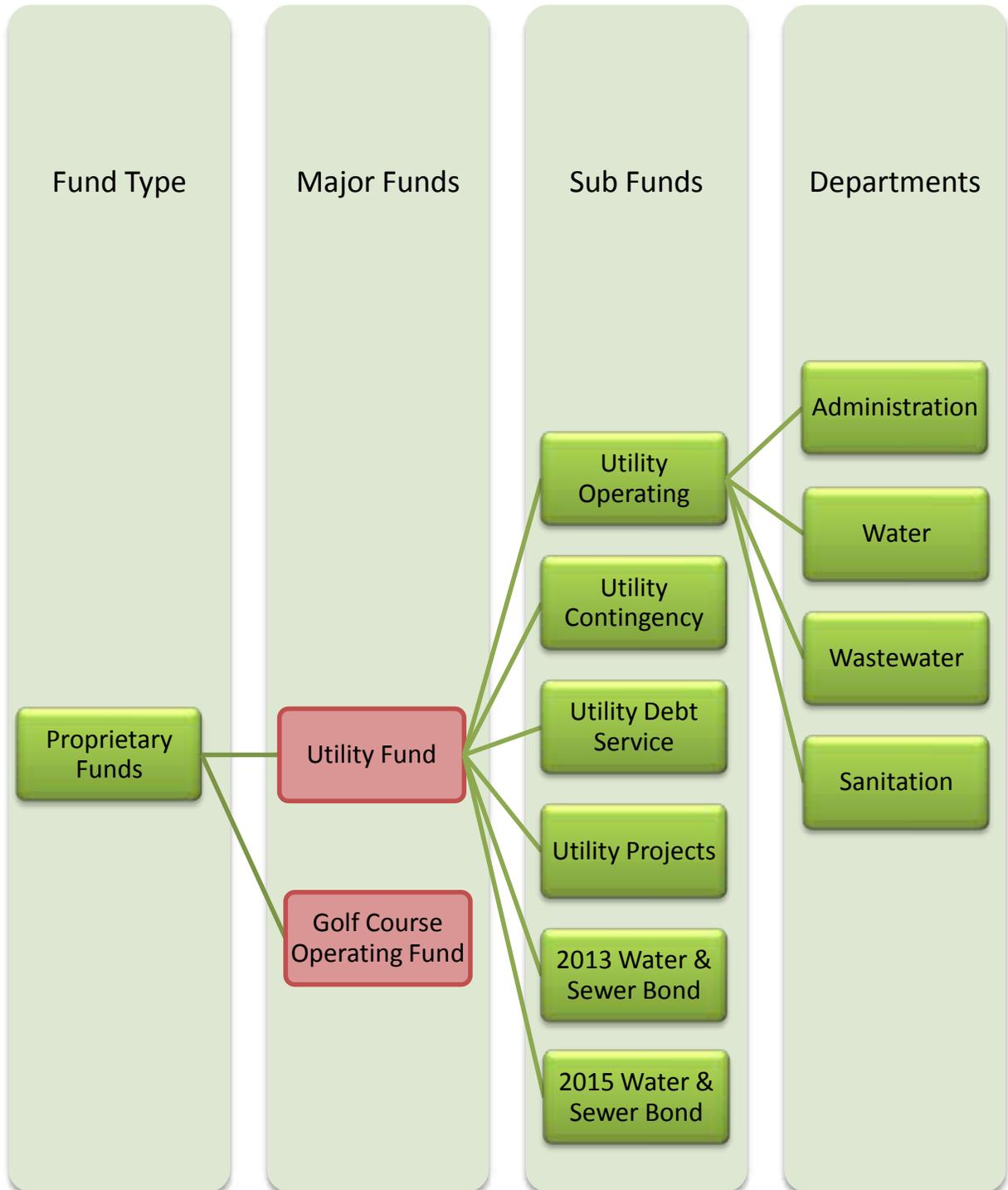
Budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

# Governmental Funds



\* Red boxes indicate "Major" Funds

# Proprietary Funds



\* Red boxes indicate “Major” Funds

Civic Center rock path leading to City Hall area



# 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. This fund receives payment from developers when actual parkland is not provided for their residential development. Also this fund receives proceeds from the sale of parkland as authorized by the voters. No specific minimum fund balance is set for this fund.

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<sup>th</sup> of the next maturing interest and 1/12<sup>th</sup> 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 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 \$1.0 to \$2.0 million in equipment purchases.

# FINANCIAL POLICY

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## **SUBJECT: PLANNING AND STRUCTURE OF CITY DEBT**

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 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 work performed; and attract, retain, and motivate competent employees.

The City utilizes salary data from the Texas Municipal League and the private sector, when appropriate, for comparison of salaries. It is the City's intent to establish salary ranges that are competitive within the municipal market throughout the state of cities from 20,000 to 75,000 in size.

The goal of the compensation plan is to set the midpoint for each benchmarked position to the median of actual market salaries. Ranges are then built around the established midpoint and vary from 30% to 60%. Market adjustments are effective October 1st of each year as the budget allows.

As part of its goal to recognize individual performance, evaluations for all employees are completed once each year. Merit increases are based on an employee's past annual performance. New employees are eligible for merit increase 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:

- (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.

# CHARTER DIRECTIVES

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- (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.

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 REQUIREMENT**

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.

# CHARTER DIRECTIVES

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**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



LAKE JACKSON

*City of Enchantment*

*City of*  
*Enchantment*



the

**VISION** to make

**LAKEJACKSON**

an ideal community to live, work and play for all.

LAKEJACKSON **STRATEGIC PLAN 2015-18**

# THE CITY OF LAKE JACKSON



has an eight 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 three years.

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.

## MISSIONSTATEMENT

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.

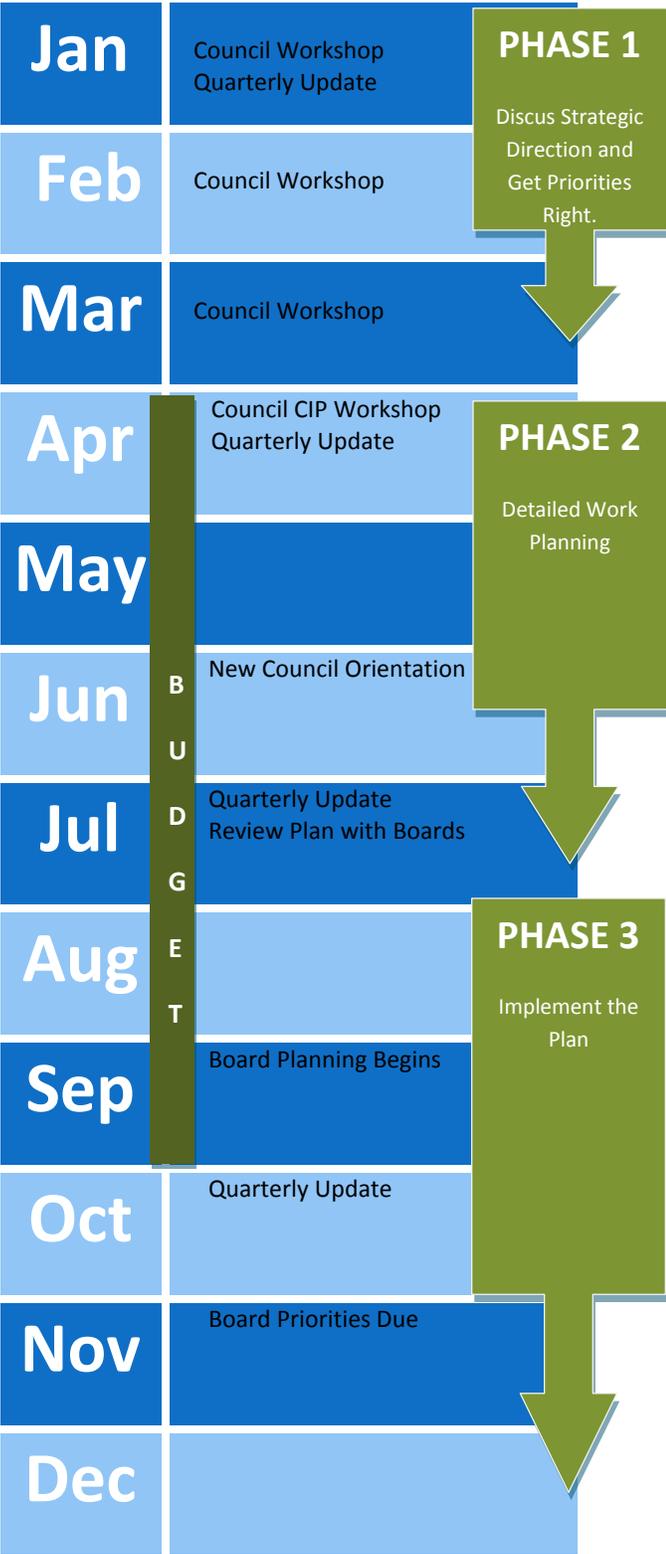
## VISIONSTATEMENT

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

## VISIONELEMENTS

- Enable Growth and Revitalization
- Enhance Communication
- 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.

## VISION ELEMENTS

- Enable Growth & Revitalization
- Enhance Communication
- Maintain Infrastructure
- Maintain A Well Managed City
- Enhance Quality of Life

# ENABLE GROWTH & REVITALIZATION

*Promote quality growth following the established Master Plan.*

| Objectives   | Goals  | Assigned              |
|--|--|-----------------------|
| <p><b>Facilitate Development of New Housing</b></p>          | <p>Provide ease in permitting and expedited processing for new housing starts by maintaining base house plan sets on file.</p>   | <p>Inspections</p>    |
| <p><b>Expand City's Economic Development Initiatives</b></p> | <p>Coordinate Assessment Study of Lake Jackson's competitive advantages and establish "baseline" for analyzing City's economic strategic planning efforts, programs, resource allocation and recruiting efforts.</p> | <p>Administration</p> |
| <p><b>Implement Downtown Revitalization</b></p>              | <p>Prepare next Downtown Revitalization project recommendation and submit to future Bond Task Force for consideration.</p>   | <p>Administration</p> |
|  | <p>Inspect and manage South Parking Place construction.</p>  | <p>Engineering</p>    |
| <p><b>Update Comprehensive Master Plan</b></p>               | <p>Complete Comprehensive Master Plan by December 2015.</p>  | <p>Administration</p> |

# ENABLE GROWTH & REVITALIZATION

*Promote quality growth following the established Master Plan.*

| Objectives  | Goals   | Assigned              |
|---|---|-----------------------|
| <b>Facilitate Development of Property Surrounding the Airport</b> | Manage and inspect water utility extension to airport.  | Engineering/Utilities |
|   | Coordinate, direct and review design of Waste Water Extension to TDCJ and Airport (SEW-090).                | Engineering/Utilities |
|   | Facilitate development of Alden.  | Administration        |
|   | Promote/develop airport business park.  | Administration        |
| <b>Facilitate Redevelopment of Declining Areas</b>                | Secure and inspect substandard structures and if in imminent danger begin proceedings for abatement. (DEMO) | Inspections           |

# ENHANCE COMMUNICATION

*Build relationships through communication, technology and training.*

| Objectives  | Goals   | Assigned        |
|---|---|-----------------|
| <b>Improve Communication Externally &amp; Internally Through Best Practices and Enhanced Technology</b> | Provide language interpretation at the court window using remote video interpreter service.   | Municipal Court |
|   | Create Economic Development Website to actively promote local business activity and City's economic development success.  | Administration  |
|   | Implement use of phones, tablets and software to speed up building inspection process, accelerate code enforcement activities, and reduce scanning of inspection reports and letters. | Inspections     |
|   | Reach out and partner with Pearland (Host) for the "Texas YAC" Summit.  | KLJB            |
|   | Reach out and partner with Lake Jackson service organizations to complete new "Community Service Project"   | KLJB            |
|   | Implement statement billing to replace postcards, allowing for one page monthly communications.   | Utility Admin   |
| <b>Improve Interaction Between City Council &amp; Boards</b>  | Continue to support maintain Council Liaison attendance at each Board Meeting.  | City Council    |

# MAINTAIN INFRASTRUCTURE

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

| Objectives   | Goals  | Assigned       |  |
|--|--|----------------|--|
| <b>Continue to Upgrade and Maintain Infrastructure, Facilities &amp; Equipment</b> | City Wide Radio Project (F-250).                                     | Police         |  |
|  | Replace Recreation Center AC Roof Tops (F-231).                      | Recreation     |  |
|  | Replace Fire Bunker Gear and Air Packs (F-230).                      | Fire           |  |
|  | Purchase Backhoe for Golf Course (F-246).                            | Golf           |  |
|  | Air Conditioning Replacement at Fire Station & Civic Center (F-015). | Administration |  |
|  | Install LED Lighting in Recreation Center Natatorium & Gym (F-209).  | Recreation     |  |
|  | Renovate City Council Chambers (F-223).                              | Administration |  |
|  | Design, bid, and oversee construction of South Yaupon Crossings.     | Engineering    |  |
|  | Create a two-man maintenance team to improve maintenance response.   | Parks          |  |
|  | Renovate Morrison Park restroom facility.                            | Parks          |  |
|  | Improve vehicle appearance (2 major and 10 minor refurbishments).    | Garage         |  |
|  |  |                |  |
|  |  |                |  |

# MAINTAIN A WELL MANAGED CITY

*Promote a culture of innovation and service.*

| Objectives  | Goals  | Assigned             |
|---|--|----------------------|
| <b>Hire and Retain Qualified Employees</b>                      | Implement new pay ranges for all positions as recommended in compensation study.   | Administration       |
|   | Fund new positions: Personnel Clerk, Deputy Fire Marshal, and Assistant Utility Superintendent.  | Administration       |
|   | Obtain 3 ASE certifications and CNG Maintenance Facility certification.  | Garage               |
|   | Encourage supervisor staff to become Certified Parks & Recreation Professionals through NRPA and support their active involvement in professional organizations.                                     | Recreation           |
|   | Provide a minimum of 6 in-house professional trainings per year to include safety, customer service and supervisory skills. Provide quarterly (off-site) team building staff retreats and trainings. | Recreation           |
| <b>Offer In-House Training Opportunities for Employees</b>      | Provide pre-exposure rabies protection series to all Humane Department Personnel.  | Humane               |
|   | Host 2 training seminars.  | Garage               |
| <b>Use New Technology to Improve Areas of Operations</b>        | Convert all paper report attachments to electronic format and attach to the appropriate report in the RMS system.  | Humane               |
|   | Continue year three of storm sewer GIS mapping program.  | Drainage             |
|   | Coordinate construction of CNG Public Access and Service Center Medical Drive Entrance (F-041).  | Garage / Engineering |
| <b>Increase the Use of GIS Technology to Improve Operations</b> | Continue to improve data entry with summer intern program.   | Engineering          |

# ENHANCE QUALITY OF LIFE

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

| Objectives  | Goals   | Assigned       |
|---|---|----------------|
| <b>Enhance the Safety of Our Citizens</b>                                       | Install 20 Stovetop FireStop extinguishing devices to individuals in need.  | Fire           |
|   | Partner with Volunteer Fire Department, LJEMS and BSD to fund the “After the Fire” presentation to all graduating seniors in BSD. | Fire/LJEMS     |
|   | Continue “Take Heart Lake Jackson” a 10 minute CPR Class with a new goal of reaching 1,000 additional citizens.                   | LJEMS          |
|   | Develop and educate the public on the epidemic of falling and being injured by holding 12 classes and reaching 400 people.        | LJEMS          |
|   | Install automatic doors at the entry to the Recreation Center and Natatorium.   | Recreation     |
| <b>Assist BSD in Addressing Issues Facing the District within the Community</b> | Continue to support Boys and Girls Club Programs at Rasco Middle School.  | Recreation     |
| <b>Provide Quality Parks and Recreation Opportunities</b>                       | Parks & Recreation Master Plan (F-263)  | Recreation     |
|   | Prepare Dog Park Schematic Design (F-252)   | Recreation     |
| <b>Provide Community with New Affordable and Family Oriented Activities</b>     | Expand and provide new programs for youth and teens.  | Recreation     |
|   | Evaluate and modify current special events. Offer at least one new special event.   | Recreation     |
| <b>Continually Evaluate the City’s Public Transportation System</b>             | Fund an additional year through the Capital Improvement Program. (OT-001)   | Administration |

# MANAGER'S MESSAGE



LAKE JACKSON

*City of Enchantment*



## **MANAGER'S MESSAGE**

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The Manager's Message is submitted as part of the Proposed Budget on July 6, 2015. Later, the Adopted 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 • (979) 415-2400 • Fax (979) 297-9804

July 6, 2015

The Honorable Mayor and City Council,

I am pleased to submit to you for your review and consideration the proposed fiscal year (FY) 2015-2016 annual budget and work document.

## **FY 2014-2015 Review**

FY 2014-2015 has been a remarkable year in our city's history. We are benefitting enormously from the incredible industrial investment taking place in Brazoria County and in particular Southern Brazoria County. Over \$30 billion of industrial development is underway or slated to be built here in our county and especially here in Southern Brazoria County. Some 10,000 contractors are in our area building the various projects that are enhancing and expanding our industrial sector. When completed, over 2,000 primary jobs and another 6,000 indirect jobs will have been added to our area workforce.

The affect on Lake Jackson has already been significant. Our sales tax revenues have risen sharply, as have our fees for building permits.

Our downtown has welcomed two major additions. The Dow Texas Innovation Center is being built on the west side of downtown. The administration building is complete and employees are currently moving into this new, modern, state of the art four story building. This building will house some 1,200 employees.

The two research and development four story buildings are under construction and over the next 12 to 18 months will be complete. These buildings will be home to another 800 employees. This new Dow campus is a remarkable addition to our city center.

On the eastside of downtown the new 80,000 square feet HEB has opened to rave reviews. Three hundred employees have been hired to operate this beautiful store.

To house all these contractors and employees several housing projects are, or soon will be, under way. The Plantation Park luxury apartments are under construction and will provide 224 upscale living units when complete. Also, the 288 unit "A" quality Urban Crest project has been approved and permits issued.

For single family homes the Creekside subdivision is open and the first foundations are being poured. Ultimately there will be 224 beautiful homes in this new subdivision. I understand most, if not all, of the first 50 to 60 lots in phase one have been spoken for! There are a multitude of other smaller projects going on around the city, while larger projects are in the works for the future.

These are very bright times for Lake Jackson!

The only "downer" to all this good news is how our utility fund is struggling to make ends meet. The main culprits have been the return of wet weather, but more so the ever decreasing water usage by our water customers. Over the years we have seen the average water consumption decrease from around 8,000 gallons per month per residential customer to below 6,000 gallons per month. While conservation is laudable and these new efficient appliances are great, our fixed costs to provide water and sewer services to state standards remains and are ever increasing. So, we have had to implement a rate hike this July, to be followed by additional rate hikes in October.

But, overall, FY2014-2015 has been excellent for our city and I see continued economic prosperity for the foreseeable future.

## MANAGER'S MESSAGE

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### Review of FY 14-15

#### Operating Budget

##### General Operating Fund

I expect that we will receive \$18,786,139 in General Operating Revenues in FY 14-15. This is \$923,814 or 5.2% more than the FY 14-15 budget of \$17,862,325.

Sales tax revenues continue to improve as I estimate that we will receive \$5,782,415 in sales tax in FY 14-15, some \$498,540 (9.4%) more than what we budgeted for FY 14-15 - \$5,283,875.

Other revenue bright spots include increases in permit fees (\$157,041), franchise fees (\$64,481), Recreation Center fees (\$58,500), court fines (\$41,500), alcohol beverage tax (\$37,000), and Civic Center Rentals (\$31,875). I am projecting General Operating Fund expenditures to end at \$17,511,570 in FY 14-15. That is \$350,755 (2.0%) less than the FY 14-15 budget.

Much of the savings is attributable to the fact that we budget for full staffing. With a strong economy comes increased competition for employees. It is difficult for us to compete with the private sector and we continue to experience difficulty hiring and retaining new employees.

Also of note, we were able to record these overall savings in spite of strong spring storms, two Brazos River floods, and a tropical storm which combined cost us over \$150,000.

##### General Operating Fund (estimated at 9/30/15)

|                  | <u>FY 14-15 Budget</u> | <u>FY 14-15 Projected</u> | <u>Difference</u> |
|------------------|------------------------|---------------------------|-------------------|
| Revenues         | \$17,862,325           | \$18,786,139              | \$923,814         |
| Expenditures     | <u>\$17,862,325</u>    | <u>\$17,511,570</u>       | <u>\$350,755</u>  |
| Excess <Deficit> | 0                      | \$1,274,569               | \$1,274,569       |

##### Utility Operating Fund

I anticipate utility operating revenues to be \$11,058,896 or \$269,559 (2.4%) less than the FY 14-15 budget of \$11,328,455.

We are experiencing a very rainy year and this will further depress our revenue collections.

I expect expenditures to finish around \$11,056,688 or \$271,767 (2.4%) less than the \$11,328,455 budget.

We have had to watch expenditures closely. The hiring freeze is still in place in the Utility Fund. This has put a strain on our ability to deliver quality service to our customers.

##### Utility Operating Fund (estimated at 9/30/15)

|                  | <u>FY 14-15 Budget</u> | <u>FY 14-15 Projected</u> | <u>Difference</u> |
|------------------|------------------------|---------------------------|-------------------|
| Revenues         | \$11,328,455           | \$11,058,896              | <\$269,559>       |
| Expenditures     | <u>\$11,328,455</u>    | <u>\$11,056,688</u>       | <u>\$271,767</u>  |
| Excess <Deficit> | 0                      | \$2,208                   | \$2,208           |

##### Year End Transfer

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

I am recommending that \$1,000,000 of the projected positive General Operating Fund year-end balance be transferred to General Capital Projects and the remaining \$274,569 go toward the General Operating Fund balance. This will leave our projected fund balance at 9/30/15 at \$5,712,278 this equals 30.1% of the

proposed \$18,987,078 FY15-16 General Operating Fund budget. 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 \$2,208 positive balance at 9-30-15. Therefore, there is no money to transfer to the Utility Capital Projects Fund. The \$2,208 will simply be added to the fund balance. This will leave our Utility Operating Fund balance at \$2,797,968. This will equal 23.4% of the proposed FY15-16 budget of \$11,980,471.

### **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 in two workshops held on January 12, 2015 and February 23, 2015.

City Council reaffirmed our vision statement which is:

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

Council also reaffirmed our 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.”

Our vision elements were also reaffirmed. They are:

- 1) Maintain infrastructure
- 2) Maintain a well managed city
- 3) Enable growth and revitalization
- 4) Enhance communication
- 5) Enhance quality of life

The City Council discussed in detail the following issues and challenges during this year's sessions:

- Review of salary plan status
- Utility revenues and impacts
- Downtown – funding and regulations
- Operational issues related to growth
- Quality of life/capital improvement plan needs

The City Council gave the following directives for the FY 15-16 budget.

- 1) Salary plan
  - Continue, as planned, with the 5-year salary plan process
- 2) Utility revenues
  - Bring a plan to Council that would establish a fairer distribution of fees to apartment complexes in the city.
  - Bring a proposal to Council that would develop a full utility rate study for the city
  - When fee improvements are made, fund the three positions “frozen” since 2008 and fund an Assistant Utility Supt.
  - Fill all currently authorized positions as soon as financially possible.

## MANAGER'S MESSAGE

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- 3) Downtown Revitalization
  - Develop and bring to Council a prioritized plan for downtown street replacements.
  - Consider a general obligation bond for the next phase of downtown, as part of a larger bond package coming out of the master plan process.
  - Review and educate Council further on the intent, purpose and process for zoning “overlay” district for downtown.
- 4) Operational issues related to growth
  - Hire the following positions in priority order dependent on available revenues:
    - Deputy Fire Marshal (General Fund)
    - Personnel Clerk (General Fund)
    - Assistant Utility Supt. (Utility Fund)
    - Fill the “frozen” positions in the Utility Fund
    - Police Officers dictated by growth, response times and call load (General Fund)
- 5) Quality of life/C.I.P. needs
  - Consider related to new master plan:
    - Humane Shelter construction and/or expansion
    - Recreation Center/Parks master plan
  - Short term considerations
    - Dog park
  - Long term consideration
    - Madge Griffith Park
    - Civic Center expansion
    - City Hall expansion
    - Lake Theater – encourage private investment only for redevelopment.

Discussion follows on how these items are being addressed in the FY 15-16 budget.

### Improve Compensation/Salaries

We are in the second year of what was planned to be a five year implementation plan to improve employee compensation and to update our compensation plan.

When the great recession began in late 2008 we took steps at that time to control costs. Among our cost control methods were holding employee’s salaries pretty much static; putting a hiring freeze in place; and not funding 5 positions.

During the next 4-5 years we were able to hold the line on expenses. At the forefront of these efforts were our employees themselves. They did a marvelous job of “doing more with less”. Each year we budgeted for what we needed and then worked hard not to need it. City Council rewarded the efforts of our employees by allowing them to share in the savings. We provided an annual lump sum payment in December to our full-time employees. This helped and the employees were extremely grateful. But, these lump sum payments did not increase their hourly pay rates. So, over the years our pay competitiveness began to erode. It then became increasingly difficult to attract new employees or retain our existing employees.

City Council recognized the need to improve employee compensation and allowed us to implement a staff initiated plan to improve salaries in FY14-15. Council also authorized staff to hire a consultant to take a look at our plan and to see if we were headed in the right direction.

A.J. Gallagher was hired and a new, updated compensation plan has been developed. It was determined that staff was headed in the right direction, but A.J. Gallagher was able to provide a new basis for our compensation plan.

With revenues improving I believe we can accelerate our implementation plan and bring a good

number of positions and employees in line with the updated compensation plan this year. And, if we continue to have strong revenue growth, we could complete the implementation of the plan in FY16-17.

I need to add a caveat here, is that I am proposing this plan while recommending our tax rate drop to 36.75 cents. I will discuss this later in the letter.

Anyway, the plan is to improve each pay scale up to 8%. So, any pay range that needs anywhere from 2% to 8% to bring that particular range into conformance with the new pay plan will receive that needed increase. We are capping any market increase to 8%. I am also recommending a 2% merit component this year. Therefore, if an employee is in a pay range that needs 2% to bring their pay in line with the market, they would receive a 2% market adjustment and be eligible for the 2% merit. On the other hand an employee in a pay range 15% below market would receive an 8% market adjustment and then be eligible for the 2% merit. We would then work to bring this position fully in line with the market in the FY16-17 budget.

The cost to implement this year's salary increase (including benefit costs) is \$662,265 in the General Fund and \$197,700 in the Utility Fund. Included in these numbers are the salaries in the General Fund for a new Deputy Fire Marshal and a new Personnel Clerk. In the Utility Fund this includes a new Assistant Utility Superintendent and funding three positions that are authorized, but have been unfunded since 2008 (one crewleader in water, one laborer in sewer and a crewleader in sanitation).

### New Positions

As noted above the FY 2015-2016 budget includes funding for:

- Deputy Fire Marshal
- Personnel Clerk
- Assistant Utility Supt.
- Water Crewleader (previously unfunded position)
- Sewer laborer (previously unfunded position)
- Sanitation Crewleader (previously unfunded position)

### Utility Rates

As I mentioned previously our utility revenues have been struggling greatly. We have been regularly raising rates, but any increase in rates seems to be offset by the continuing drop in average usage by our customers. As I noted earlier, average residential use has dropped over the years from 8,000 gallons per month to less than 6,000 gallons per month.

Yet, at the same time the Texas Commission on Environmental Quality (TCEQ) continues to require improvements to our system based on the number of businesses/residential customers we have in the system. So, our fixed costs continue to rise and are there before the first ounce of water goes through a meter.

As a result of this discussion with Council at the Goals and Visioning workshop, Council authorized us to hire the McLain Group to do a thorough rate study. This has been done.

It was on the basis of Mr. McLain's preliminary assessment, and because revenues were lagging so far behind projections, that we went to Council in June to increase water and sewer rates 5% each on July 1<sup>st</sup>.

It is my intention to hold a separate Council workshop to discuss Mr. McLain's study and review options on how to possibly restructure our rates and to agree on additional rate increases in October to finally put the Utility Fund on solid footing and fully staffing our utility operations.

The specifics of the proposed rate increases are discussed later in this letter.

### Downtown Revitalization

The downtown revitalization remains a high priority for City Council.

The two remaining revitalization projects already approved and funded (This Way from Circle Way

## MANAGER'S MESSAGE

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to SH288 and the South Parking Place project) are still in the design phase and moving at an agonizingly slow pace. Much of this is because our engineering staff has been overwhelmed by other projects such as the Dow Texas Innovation Center and the HEB project. To that end Baker and Lawson engineering was hired to assist with the revitalization projects, but they too are overwhelmed by the intense work load being generated by this incredible industrial growth our area is experiencing.

It should be pointed out that the Dow and HEB projects are downtown projects. The city committed \$5.5 million from the ½ cent optional sales tax for public infrastructure improvements for these two projects that are helping to transform our downtown area.

In time we will get the remaining section of This Way done and South Parking Place done.

The Comprehensive Plan Advisory Committee (CPAC), working on the update to our master plan has put downtown revitalization high on its priority list so far. The master plan update will be completed this fall. The CPAC has discussed my suggestion that the next phase of downtown revitalization (to potentially include the rest of That Way; Circle Way from Oak to That Way; and North Parking Place) be taken to the voters as soon as May, 2016. This project would be part of a larger overall bond issue of projects identified through the master plan process.

The potential for a “zoning overlay district,” which could open up downtown to all sorts of development including possible housing options, will be a topic of conversation in the master plan and with our Planning Commission.

### Quality of Life Projects and CIP Needs

In the FY 15-16 General Projects Fund, \$75,000 has been earmarked to fund a Parks Master Plan. This Parks Master Plan will look at all of our Parks and Recreation facilities and identify current and future needs. The intention is to have this plan in place when the Recreation Center debt service is paid off in FY 2016-2017 and potential funding from the ½ cent optional sales tax could be available to fund the highest priorities identified in the new plan.

The idea of a dog park is being pursued. Council has set \$25,000 aside in the General Project Fund to design a proposed dog park.

Again, various projects are being discussed in the Master Plan. These include, but are not limited to: A new Humane Shelter; expansion of the Recreation Center; expansion of the Civic Center; expansion/remodeling of City Hall; improvements to the various youth ball fields; improvements to the Golf Course; continuation of the residential street rehabilitation project; improvements to major thoroughfares and much more.

This may seem like a lot, but over the next 20 years we should be able to accomplish all of these improvements in an orderly and cost effective manner.

Again, we are addressing these Council priorities in the proposed FY 15-16 budget. So, let's get straight to it.

### The FY2015-16 Budget

#### Major Issues

The two largest priorities impacting the FY2015-16 operating budget are efforts to improve the employee compensation plan and to address utility rates.

I have mentioned that I am proposing that we accelerate the pay plan improvements. By providing up to 8% market adjustments to various positions, we will be able to bring the bulk of our employees into the updated pay plan. Again, all employees will also be eligible for a 2% merit raise.

My hope is that we can complete the implementation of the plan in FY16-17.

Positions that are capped at 8% market in FY15-16 (and we will work to finally bring into market in FY16-17) are our various police positions as well as supervisory and director positions.

Once the compensation plan is fully funded, future market adjustments will be based on the CPI and merit increases will become the major focus.

Utility Rates

As I have mentioned, our utility revenues simply aren’t keeping pace – even with expenditures projected to be 2.4% below budget. Again, the biggest culprit is that our revenue projections are based on an average annual consumption, and that average continues to decline. We had thought we were being conservative in preparing the FY14-15 budget when we used an average residential consumption of 6,550 gallons per month. At this time our average usage has dropped below 6,000 gallons.

We discussed the utility revenue issue with City Council during the goals and visioning workshops. Council then authorized us to hire the McLain Group to conduct a thorough rate study.

Mr. McLain’s preliminary report in May quantified the looming shortfall in revenues. Again, we have been watching our expenditures and have kept several open positions previously unfunded to offset this revenue shortage.

In June City Council authorized a 5% rate increase on both water and sewer effective July 1<sup>st</sup>. This will generate about \$90,000 of additional revenue from July through September. With this we are projecting a razor thin positive balance at the end of FY14-15 of \$2,208.

Mr. McLain’s initial projections called for larger increases – even before factoring in the BWA 38 cent/1,000 gallon rate increase and increases being proposed by the landfill. I am suggesting that City Council call a special workshop in July to meet with Mr. McLain to review the various rate proposals he is examining.

For budget purposes I am proposing another 5% increase to water and sewer rates and an 8% increase in sanitation rates.

Here are the rates in chart form:

|                        | <b>Adopted<br/>FY14-15 Budget</b> | <b>Rates Adopted<br/>Effective 7/1/15</b> | <b>Proposed FY15-16<br/>Rates Effective 10/1/15</b> |
|------------------------|-----------------------------------|---|---|
| Water base rate        | \$11.70/mo                        | \$12.29/mo                                | \$12.90/mo  |
| 2,000-20,000 gals.     | \$3.50/tgal                       | \$3.68/tgal                               | \$4.00/tgal   |
| Over 20,000 gals.      | \$3.75/tgal                       | \$3.94/tgal                               | \$4.25/tgal   |
| Sewer base rate        | \$11.70/mo                        | \$12.29/mo                                | \$13.05/mo  |
| Over 2000 gals.        | \$3.70/tgal                       | \$3.89/tgal                               | \$4.25/tgal   |
| Sanitation rate        | \$14.87/mo                        | \$14.87/mo                                | \$16.06/mo  |
| Recycle fee            | \$2.20/mo                         | \$2.20/mo                                 | \$2.38/mo   |
| State sales tax        | <u>\$1.41/mo</u>                  | <u>\$1.41/mo</u>                          | <u>\$1.52/mo</u>                                    |
| <b>Total Base Bill</b> | <b>\$41.88/mo</b>                 | <b>\$43.06/mo</b>                         | <b>\$45.91/mo</b>                                   |

|                               | <b>Adopted<br/>FY14-15 Budget</b> | <b>Rates Adopted<br/>Effective 7/1/15</b> | <b>Proposed FY15-16<br/>Rates Effective 10/1/15</b> |
|-------------------------------|-----------------------------------|---|---|
| Water (5,000 gals.)           | \$22.20                           | \$23.33                                   | \$24.90   |
| Sewer (5,000 gals.)           | 22.80                             | \$23.96                                   | \$25.80   |
| Sanitation                    | 14.87                             | \$14.87                                   | \$16.06   |
| Recycling                     | 2.20                              | \$2.20                                    | \$2.38  |
| State sales tax               | <u>1.41</u>                       | <u>\$1.41</u>                             | <u>\$1.52</u>                                       |
| <b>Total Bill 5,000 Gals.</b> | <b>\$63.48</b>                    | <b>\$65.77</b>                            | <b>\$70.66</b>                                      |

What form the final rate structure will take will be decided during the budget process and the workshop with Mr. McLain. I simply needed to allocate the revenues necessary to meet proposed expenses.

## MANAGER'S MESSAGE

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The goal is to establish a funding base that will allow full staffing in the utility area for the first time in six years or so.

While utility rates are proposed to increase, our tax rate will be decreasing.

### Tax Rate

I am proposing to lower our current 38.75 cent/\$100 assessed value tax rate to 36.75 cents.

Property values have gone up substantially. The Brazoria County Appraisal District estimated the 2015 values in the City of Lake Jackson to be \$1,669,380,166. Our 2014 values as of 4-30-15 were \$1,498,269,814. This is an 11.4% increase in values. We are estimating that after appeals by property owners this new overall value will be \$1,618,677,642 – an 8% increase over current values.

In preparing the budget I estimated that I needed a 5% increase in property tax revenues to address the needs proposed in the budget. This amounts to \$3,841,085. Our debt requirement for FY 15-16 is \$2,107,554- for a total tax levy needed of \$5,948,639.

To generate this \$5,948,639 we will need a tax rate of 36.75 cents.

As you know, it has been our tradition that when property values go up we drop the tax rate so as to generate only what is needed to fund operations.

The estimated “effective tax rate”, using the state mandated formula, (if we estimate \$20 million of value generated by new properties), is 36.316 cents. There is a possibility that “new” values could be as much as \$40 million. In that case the effective rate would be 36.776 cents. Remember, we get to take full benefit of new properties coming on to the tax roll.

The “rollback” rate using the \$20 million in new property would be 38.40 cents. At \$40 million in new property values the rollback rate is 38.746 cents.

The 36.75 cent tax rate as proposed would be made up of 23.7298 cents for maintenance and operations (compared to 24.0778 in FY 14-15) and 13.0202 cents for debt service (compared to 14.6722 cents in FY 14-15).

### Other Issues

#### Economic Development

Our Lake Jackson Development Corporation has adopted their own Strategic Plan. Part of that plan is recommending to City Council the hiring of a consultant to help develop market and demographic data specific to our area. Typically, we have found Lake Jackson and the surrounding area get lumped in with the Houston area. Lately potential developers are having difficulty getting financing because lenders see the Houston area struggling with low gas and oil prices. These lenders apparently do not realize low gas prices are a boon to the petro-chemical industries located in our area.

We need to get comprehensive and complete data that accurately reflects our area and get that information out to the world.

I have included \$50,000 to pay a consultant for this work. To date we have interviewed a couple of consultants and are also working with the Texas A&M Engineering Extension Service (TEEX).

In the meantime we are seeing tremendous growth. I receive inquiries on a regular basis. We have a number of smaller projects in the queue – such as Panera Bread, Raising Canes, an AT&T store, a Sprint store and a couple of mattress companies.

Larger projects include working with the optionee on the balance of the “HEB” property. They are looking at a mixture of mostly commercial and some residential.

We are still working with the mall on their outparcel that may include a Courtyard by Marriott and a couple of adjoining restaurants.

We have another multi-family group looking at putting over 400 units on a 31 acre tract north of FM2004 near CR288.

And, I have another hotel group sniffing around.

### Flood Plain

We are getting closer and closer to resolving the flood plain mapping issue with FEMA for our northern growth corridor. We have retained the services of LJA Engineering and they have done an excellent job at doing the detailed work needed to modify the proposed FEMA flood maps. All we are waiting on is FEMA. They move at a glacial pace. I still hope to have this resolved this summer.

### Alden/Airport

We are in the process of providing water to the Alden/Airport area. We sold \$2.5 million in Certificates of Obligation to put in the initial water system for this area. This coming October we will allocate some \$4.5 million to extend the sewer system to this area. Of the \$4.5 million, \$3 million will be from revenue bonds and \$1.5 million from the ½ cent optional sales tax. The hope is to get that work complete in late 2016.

This work will help open up this vital area for development.

### Radios

Much sooner than I had ever anticipated we find ourselves having to once again spend some \$1 million to upgrade our radio system. Following events such as 9/11/01 and Hurricane Katrina and Rita the need for “interoperability” in communications between governmental entities became a high priority.

So the patchwork quilt of radio systems was replaced by an overall 800MHZ 12.5 narrow band system, especially for emergency services. Over about a five year period we allocated some \$200,000 annually to transition to this new system. Just as we were finishing up this transition a “mandate” from the Federal Government came down to now transition to even a narrower 6.25 band system. This not only caught us off guard, but most other entities. A groundswell rose in opposition to this change and ultimately the requirement was dropped. However, Harris County, which oversees the area 800 MHZ network, indicated that they were going ahead with the change anyway. Brazoria County sought to break away from Harris County and they have. But they, too, are going to the new narrower band system – by December 31<sup>st</sup> of this year. This puts us in quite a spot. We don't have the time to transition over a period of time as we did last time. Plus, the radios we have now are virtually worthless.

Police Chief Park did a lot of research and considered the options of staying with the County or moving off on our own. The initial cost for either system is in the million dollar range. But the long-term cost is lower if we go out on our own. So, all things old are new again. The Chief has developed a hybrid in which law enforcement will stay with the County 800 MHZ system, but our Public Works will move back to a 400 MHZ system known as “MotoTurbo”. The beauty of this is that in the event there are troubles with the new 800 MHZ 6.25 band system, our emergency services can quickly switch to the “city” 400 MHZ system.

The drawback to the 400 MHZ systems compared to the 800 MHZ system operated by either Harris or Brazoria County is the limited range of the 400 system. Yet, how often are our public works employees needing to leave our area? And, with cell phones, we are not as dependent on the radio system as we used to be.

The cost for the radio conversion plan recommended by Chief Park is \$965,000. Council has already authorized \$500,000 from General Capital Projects and the remaining \$465,000 will come from the Equipment Replacement Fund. Also, the Chief is working on a \$125,000 grant from the Houston Galveston Area Council of Governments (HGAC). Chances of receiving this grant are looking pretty good.

A final \$400,000 expenditure will need to be made in a couple of years to upgrade our equipment room to accommodate this switch over.

Once all this is done our dependence on others will be substantially reduced and flexibility enhanced.

## MANAGER'S MESSAGE

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### Master Plan

As you know we retained the services of Kendig-Keast to facilitate our 20 year Master Plan update. We are well into the process and should be complete this fall.

From this Master Plan will come the blueprint for the next 20 years of building and improving our city.

As I said previously, I expect we will ask the voters to consider a bond issue in May 2016 to address the most immediate needs identified by the Master Plan.

### **Highlights of the FY2015-2016 budget**

- The combined General and Utility Operating Budget for FY2015-16 is proposed at \$30,967,549. This is \$1,776,769 (6.1%) more than the FY14-15 adopted budget of \$29,190,780.
- The General Operating Fund is proposed at \$18,987,078. This is \$1,124,753 (6.3%) more than the \$17,862,325 FY14-15 budget.
- The Utility Operating Fund is proposed at \$11,980,471. This is \$652,016 (5.7%) greater than the \$11,328,455 FY14-15 budget.
- I am recommending market adjustments of up to 8% and a merit raise of 2%. What a specific employee receives is dependent on how their pay range compares to the market in the new compensation plan. The market adjustments cost \$446,913 to the General Fund and \$71,647 to the Utility Fund. The 2% merit increase adds \$128,303 to the General Fund and \$36,586 to the Utility Fund.
- I am recommending funding the following new or previously “unfunded” positions:

|                           |  |          |
|---------------------------|--|----------|
| - General Fund:           |  |          |
| Deputy Fire Marshal       |  | \$66,000 |
| Personnel Clerk           |  | \$49,000 |
| - Utility Fund:           |  |          |
| Asst. Utility Supt.       |  | \$66,000 |
| Crewleader (water dept.)* |  | \$49,500 |
| Laborer (sewer dept)*     |  | \$38,450 |
| Crewleader (sanitation)*  |  | \$49,500 |

\*Currently authorized but unfunded positions.

- I am recommending increasing lifeguard pay a dollar per hour. Regular guards will now get \$9/hr and head lifeguards will get \$10/hr. This costs the General Fund \$31,200.
- I am recommending lowering the tax rate from 38.75 cents to 36.75 cents.
- The Brazosport Water Authority is raising its water rate 38 cents from \$2.25/1000 gallons to \$2.63/1000 gallons. This adds \$277,400 to the Utility Operating budget.

- The tipping fee at the landfill will increase 3.5%. The rate increases, by contract, are tied to the CPI-U. This 3.5% covers a two year period.
- The base water/sewer/sanitation rate is increasing from the July 1<sup>st</sup> rate of \$43.06/mo to \$45.91mo.
- The monthly utility bill for a resident using 5,000 gallons will increase from the July 1st rates of \$65.77 to \$70.66.
- The Animal Shelter management fee is increasing from \$135,148 to \$143,900 a 6.5% increase.
- Sales tax revenues are forecast to be \$5,950,000 in FY15-16. This is \$666,125 (12.6%) more than the FY14-15 budget of \$5,283,875.
- The property tax levy allocated to the General Fund is set to be \$3,802,612 in FY15-16. This is \$181,076 (5%) greater than the FY14-15 budget of \$3,621,536.
- Industrial District revenues are calculated to increase 0.7% (based on the CPI-U as provided in our Industrial District Contract). This will increase the revenues by \$29,742 for a total of \$4,278,632 for FY15-16.
- Revenue from franchise fee payments from the various public utilities will be \$1,717,775 in 2015-2016, \$70,900 more than the \$1,646,875 budgeted in 2014-15.
- The new radio system will cost \$965,000, \$500,000 coming from General Capital Projects and \$465,000 allocated from the Equipment Replacement Fund.
- At the April, 2015 Capital Project workshop, City Council authorized \$970,000 in General Capital Projects and nothing from the Utility Capital Projects fund. We don't have a fund balance sufficient to fund any utility projects.

### **General Operating Fund FY 2015-16 Revenues**

#### Property Tax

The Brazoria County appraisal District has estimated our assessed value at \$1,669,380,166 – 11.4% over last year's certified tax roll of \$1,498,269,814. I anticipate property owner appeals will reduce the final value (which we generally receive in late July) to \$1,618,677,642 or about 8.0% more than the FY14-15 certified roll.

I have estimated that \$20 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 \$20 million from the estimate to determine the existing property value for FY14-15 we are talking a 6.7% increase in assessed values on existing properties. The history of value increase and decreases of existing properties from year to year is:

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

|      |         |
|------|---------|
| 2001 | 4.60%   |
| 2002 | 3.02%   |
| 2003 | 3.70%   |
| 2004 | 2.65%   |
| 2005 | 1.88%   |
| 2006 | 1.64%   |
| 2007 | 1.21%   |
| 2008 | 0.79%   |
| 2009 | <0.40%> |
| 2010 | <2.40%> |
| 2011 | <3.90%> |
| 2012 | 0.80%   |
| 2013 | 0.60%   |
| 2014 | 3.60%   |
| 2015 | 6.70%   |

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

### Tax Rate

I am recommending reducing our tax rate to 36.75 cents. Based on the State calculated “effective tax rate” for FY15-16 of 36.316 cents the 36.75 cent tax rate is “increasing” 1.2% from the “effective tax rate”. The “rollback rate” is 38.40.

I am recommending a maintenance and operations rate of 23.7298 cents, down from FY14-15 rate of 24.0778 cents. The debt service rate for FY2015-2016 will be 13.0202 cents, down from the FY14-15 rate of 14.6722 cents. This is how our tax rate compares with other communities:

| <u>City</u>   | <u>Population</u> | <u>Tax Rate</u> | <u>City</u>                    | <u>Population</u> | <u>Tax Rate</u> |
|---------------|-------------------|-----------------|--------------------------------|-------------------|-----------------|
| Galena Park   | 10,900            | 1.05            | Bay City                       | 17,700            | 0.57            |
| Alvin         | 24,300            | 0.84            | Katy                           | 15,013            | 0.55            |
| Baytown       | 75,418            | 0.82            | Galveston                      | 47,800            | 0.53            |
| Brazoria      | 3,100             | 0.77            | La Marque                      | 14,600            | 0.49            |
| Richwood      | 5,100             | 0.74            | Rosenberg                      | 33,188            | 0.49            |
| Angleton      | 19,280            | 0.72            | Texas City                     | 41,600            | 0.44            |
| Deer Park     | 32,100            | 0.72            | Conroe                         | 63,032            | 0.42            |
| Pearland      | 101,900           | 0.71            | Dickinson                      | 18,700            | 0.41            |
| La Porte      | 34,654            | 0.71            | Bellaire                       | 17,849            | 0.39            |
| Freeport      | 12,800            | 0.68            | <b>Lake Jackson</b>            | <b>27,451</b>     | 0.3875          |
| Clute         | 10,500            | 0.67            | <b>Lake Jackson (Proposed)</b> | <b>27,451</b>     | 0.3675          |
| Seabrook      | 12,649            | 0.64            | West University Place          | 15,369            | 0.36            |
| Houston       | 2,099,700         | 0.63            | Santa Fe                       | 12,300            | 0.36            |
| League City   | 90,983            | 0.60            | Tomball                        | 10,800            | 0.34            |
| Friendswood   | 38,479            | 0.59            | Sugar Land                     | 84,511            | 0.32            |
| Manvel        | 5,200             | 0.58            | Webster                        | 10,700            | 0.25            |
| Pasadena      | 152,735           | 0.58            | Humble                         | 15,500            | 0.20            |
| Missouri City | 70,185            | 0.57            | Stafford                       | 19,900            | 0.00            |

Sales Tax

Sales Tax continues to improve. I anticipate sales tax receipts to end FY14-15 at \$5,782,415. Up 9.4% from the \$5,283,875 million we budgeted in FY 14-15. I am budgeting sales tax revenues to be up 2.9% next year or \$5,950,000 in FY15-16.

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

| <b>Fiscal<br/>Year</b> | <b>One Cent<br/>Sales Tax</b> | <b>Half Cent<br/>Sales Tax</b> | <b>Percentage<br/>Growth</b> |
|------------------------|-------------------------------|--------------------------------|------------------------------|
| 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                      | 2.94%                        |
| 2012                   | 4,772,141                     | 2,457,990                      | 4.59%                        |
| 2013                   | 5,093,359                     | 2,619,312                      | 6.67%                        |
| 2014                   | 5,226,636                     | 2,752,237                      | 3.45%                        |
| 2015(projected)        | 5,782,415                     | 3,051,207                      | 10.71%                       |
| 2016(budgeted)         | 5,950,000                     | 3,135,000                      | 2.85%                        |

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. The growth factor calculation kicked into play in 2013-2014. 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 for calendar year 2014 was 0.7%. This 0.7% is applied to the \$4,248,890 million payment made in 2014-2015 resulting in an increase of \$29,742 for a total of \$4,278,632 for FY15-16.

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 2015-2016 franchise fees are increasing from \$1,646,875 budgeted in FY14-15 to \$1,717,775 in FY15-16, a difference of \$70,900. Center Point’s (electric) payment is forecast to remain the same at \$969,875 in FY15-16.

Center Point (gas) is projected to be up \$15,900 from \$120,000 budgeted in FY14-15 to \$135,900 budgeted in FY15-16.

Permit Fees

As growth has returned to our area so has the amount we are collecting for building permits and related fees.

We expect to collect \$383,500 in permit fees this year (FY14-15). We had only budgeted to receive

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\$226,459 in FY14-15. I anticipate this growth will continue and have budgeted for \$283,500 in permit fees for FY15-16.

### Municipal Court Fines

Now that our Police Department is back to full staffing, traffic fines have increased from a budgeted \$528,500 for FY14-15 to an expected FY14-15 collection of some \$570,000. I expect this to continue and I am budgeting \$538,424 in fine collection in FY15-16.

### General Operating Fund FY 2015-16 Expenditures

I am recommending a General Operating Budget of \$18,987,078 for FY15-16. This is \$1,124,753 (6.3%) more than the FY14-15 budget of \$17,862,325.

I have already discussed at length the increase in costs related to the proposed salary increases and to fund the two new positions proposed in FY15-16.

In summary, here are the changes for FY15-16:

|  |            |
|--|------------|
| • Salary increases                               | \$575,216  |
| • Funding a new Deputy Fire Marshal Position     | \$66,000   |
| • Funding a Personnel clerk                      | \$49,000   |
| • Increase lifeguard salaries                    | \$31,200   |
| • Increase in electricity costs                  | \$36,755   |
| • Decrease in gasoline/diesel costs              | <\$42,800> |
| • Increase in equipment replacement contribution | \$178,761  |

### Utility Operating Fund

The Utility Operating Fund budget for FY 2015-2016 is proposed to be \$11,980,471. This is \$652,016 (5.7%) greater than the \$11,328,455 FY14-15 budget.

### Utility Operating Fund Revenues

As I have previously discussed I am recommending significant utility rate increases to fund our utility operations. These rate increases will help cover the shortfall we are experiencing in utility revenues (primarily due to decreased water usage by our customers); cover increases in salaries for employees and increases from the Brazosport Water Authority (a 38 cent/thousand gallon increase from \$2.25/tgal to \$2.63/tgal); and to cover a 3.5% increase in our tipping fees at the landfill and a 30% increase in our sewer plant sludge disposal fee at the landfill.

The base bill for our utility customers is increasing \$2.85 (6.6%) from the July 2015 base rate of \$43.06 to \$45.91. This is a \$4.03 (9.6%) increase over the utility rates adopted back in October, 2014.

The October, 2014; July, 2015; and proposed base utility bill for October, 2015 are:

|                        | <u>Oct. 2014</u>  | <u>July 2015</u>  | <u>Proposed Oct. 2015</u> |
|------------------------|-------------------|-------------------|---------------------------|
| Water                  | \$11.70/mo        | \$12.29/mo        | \$12.90/mo                |
| Sewer                  | \$11.70/mo        | \$12.29/mo        | \$13.05/mo                |
| Sanitation             | \$14.87/mo        | \$14.87/mo        | \$16.06/mo                |
| Recycle fee            | \$2.20/mo         | \$2.20/mo         | \$2.38/mo                 |
| Sales tax              | \$1.41/mo         | \$1.41/mo         | \$1.52/mo                 |
| <b>Total Base Bill</b> | <b>\$41.88/mo</b> | <b>\$43.06/mo</b> | <b>\$45.91/mo</b>         |

Rates above the base bill increase as follows:

|  | <u>Oct. 2014</u> | <u>July 2015</u> | <u>Proposed Oct. 2015</u> |
|--|------------------|------------------|---------------------------|
| <b>Water</b>   |                  |                  |                           |
| 2,000-20,000 gals  | \$3.50/tgal      | \$3.68/tgal      | \$4.00/tgal               |
| Over 20,000 gals   | \$3.75/tgal      | \$3.94/tgal      | \$4.25/tgal               |
| <b>*Sewer</b>  |                  |                  |                           |
| Over 2000 gals   | \$3.70/tgal      | \$3.89/tgal      | \$4.25/tgal               |
| *Residential sewer is capped at 15,000 gallons per month |                  |                  |                           |

A residential customer using 5,000 gallons of water per month would see their total utility bill increase to \$70.66/mo (7.4%) from the adopted rates as of July, 2015 of \$65.77; and, \$7.18 (11.3%) greater than the \$63.48 customers paid after October, 2014.

Please note that we are looking at a potential restructuring of the utility rate structure. The proposed rates shown here are based on the current rate structure and intended to raise the revenues needed to meet proposed expenditures.

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

| <b>RESIDENTIAL WATER &amp; SEWER</b> |                    |                              |                     |
|--------------------------------------|--------------------|------------------------------|---------------------|
| <u>Combined Monthly Rate</u>         | <u>5,000 Gals.</u> | <u>Combined Monthly Rate</u> | <u>10,000 Gals.</u> |
| Manvel                               | \$67.00            | Houston                      | \$122.08            |
| Missouri City                        | 63.75              | West University Place        | 95.27               |
| Houston                              | 58.97              | League City                  | 94.65               |
| Bay City                             | 54.35              | Angleton                     | 93.12               |
| West University Place                | 53.85              | <b>Lake Jackson Proposed</b> | <b>91.95</b>        |
| Angleton                             | 53.82              | Deer Park                    | 90.64               |
| <b>Lake Jackson Proposed</b>         | <b>50.70</b>       | Manvel                       | 87.00               |
| La Marque                            | 49.70              | Bay City                     | 86.80               |
| Sugarland                            | 49.08              | Rosenberg                    | 84.08               |
| Rosenberg                            | 49.04              | Missouri City                | 82.00               |
| Deer Park                            | 47.44              | Pearland                     | 81.11               |
| Friendswood                          | 46.80              | La Marque                    | 80.70               |
| Alvin                                | 46.16              | Alvin                        | 79.62               |
| Pearland                             | 45.71              | Freeport                     | 79.00               |
| Humble                               | 45.10              | Sugarland                    | 78.23               |
| Texas City                           | 44.99              | Texas City                   | 76.89               |
| Conroe                               | 44.94              | Clute                        | 74.10               |
| Clute                                | 44.60              | Friendswood                  | 71.80               |
| Freeport                             | 42.75              | Conroe                       | 71.39               |
| League City                          | 42.05              | Richwood                     | 67.00               |
| Richwood                             | 41.40              | Pasadena                     | 64.25               |
| Pasadena                             | 35.00              | Humble                       | 61.60               |
| Bellaire                             | 33.01              | Bellaire                     | 58.51               |
| Katy                                 | 24.84              | Katy                         | 44.48               |
| <b>Average</b>                       | <b>\$47.28</b>     | <b>Average</b>               | <b>\$79.82</b>      |

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### Utility Operating Fund Expenditures

Expenditures are projected to be \$11,980,471 for FY14-15. This is \$652,016 (5.7%) greater than the \$11,328,455 FY14-15 budget.

I have already discussed at length about the needed rate increases, funding the proposed salary plan; and the increases from the BWA and from the landfill.

Here is a summary of the major expenditure changes in the FY15-16 budget:

- Salary increases \$108,233
- Funding an Asst. Utility Supt. \$66,000
- Funding previously unfunded positions:
  - Crewleader (water) \$49,500
  - Laborer (sewer) \$38,450
  - Crewleader (sanitation) \$49,500
- BWA rate increase \$277,400
- Landfill tipping fee increase \$46,100
- Sludge disposal tipping fee increase \$23,000
- Increase in electricity costs \$42,000
- Decrease in gasoline/diesel costs <\$37,100>
- Decrease in equipment replacement contributions <\$31,779>

### Other Funds

#### Capital Project Funds

I anticipate transferring \$1,000,000 to the General Capital Projects Fund from positive FY14-15 year end operating balance. This money will be available to allocate to projects in FY2016-2017.

There is no transfer anticipated for the Utility Capital Projects Fund. We will be lucky to break even in the Utility Operating Fund in FY14-15.

On April 27, 2015 City Council held its annual Capital Projects Workshop. City Council selected the following projects to fund in FY15-16:

The General Capital Projects for FY15-16 approved by City Council are:

| <u>Project</u>                                       | <u>Amount</u>    |
|--|------------------|
| *Replace city-wide radio system                      | \$500,000        |
| Replace fire bunker gear and air packs               | 105,000          |
| Parks and Recreation Master Plan                     | 75,000           |
| Creekside s/d bridge (2 <sup>nd</sup> of 5 payments) | 70,000           |
| Replace backhoe at Golf Course                       | 55,000           |
| Transit System (annual)                              | 50,000           |
| A/C replacements (annual)                            | 40,000           |
| Council Chamber renovation                           | 30,000           |
| Dog Park design                                      | 25,000           |
| Demo of condemned buildings (annual)                 | <u>20,000</u>    |
| <b>Total</b>   | <b>\$970,000</b> |

*\*Part of a \$965,000 overall project. The remaining \$465,000 is slated to come from the equipment replacement fund.*

Utility Capital Projects

None

–No Funding Available –

Because we have just the minimum \$500,000 balance in the Utility Capital Projects fund, we have had to look at other funding sources for the growing list of utility projects needing to be done.

The logical choice for funding is to look to revenue bonds. Late in 2015 we will sell revenue bonds to pay the \$4.5 million cost to extend sewer service to the Airport/Alden area. The plan is to add \$500,000 (for a total bond of \$5 million) to cover some of the utility projects in the queue. Then two years or so from now we will sell another \$2 million in revenue bonds to pay for Utility Capital Projects. Finally, in about five (5) years from now we will look to sell another \$2.5 million or so in revenue bonds to replace the Oak Drive water tower and drill an additional water well.

We had been facing the prospect of needing to replace the Oak Drive water tower and add a water well much sooner than that. The state mandated formula for when we must add storage, pumping and production capacity indicated that we were at the threshold. However, based on our declining average customer water usage, and other relevant factors, we applied to and received from TCEQ permission to use an alternate calculation which amounts to a 25% reduction in how much storage, pumping and production we need before we need to expand our capacity. Therefore, we can move the replacement of the Oak Drive water tower and new water well out about 5 years and still meet all state requirements.

We strive to maintain a minimum balance of \$500,000 in each Capital Projects Fund. After the proposed FY15-16 expenditures our fund balance at 9-30-16 in the General Capital Projects Fund is \$545,579. The Utility Capital Projects Fund will remain at \$676,181.

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 35 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. In May, 2014 voters approved the sale of a small park area in the Oak Woods Addition area to HEB. The property sold for \$60,000 and was used for improvements at Morrison Park at Shy Pond.

Anyway, the current fund balance is \$171,836 and there is little prospect for future funding. The Parks board has voted to recommend the following budget for FY15-16:

| <u>Expenditures</u>                         | <u>Amount</u>   |
|---|-----------------|
| Stocking Shy Pond/Kid Fish                  | \$4,500         |
| Community (matching) Park Improvement Funds | \$25,000        |
| Contingency                                 | <u>\$10,000</u> |
| <b>Total</b>                                | <b>\$39,500</b> |

This will leave a projected balance of \$132,336 at 9/30/16.

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.

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Currently we are using these funds to make major repairs/improvements to our Parks/Recreation system and the golf course. We are setting aside about \$215,000 in FY2015-2016 from 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:

| <u>Equipment Type</u>                              | <u>Amount</u>      |
|--|--------------------|
| *Replace city-wide radio system                    | \$465,000          |
| Replace residential rear loader (#753)             | 300,000            |
| Replace commercial side loader (#751)              | 250,000            |
| Replace two (2) police patrol units (#1032, #1099) | 94,000             |
| Replace dump truck (#567) with CNG truck           | 100,000            |
| Replace Civic #760 w/crew cab Bi-fuel truck        | 37,000             |
| New ½ ton CNG truck (Asst. Utility Supt)           | 36,000             |
| New pickup (Dep. Fire Marshal)                     | 35,000             |
| Replace roll-off dumpsters (Sanitation)            | 30,000             |
| Replace 4 yard dumpsters (Sanitation)              | 24,000             |
| Replace two “gators” (Parks)                       | 22,000             |
| Portable truck lift (Garage)                       | 18,000             |
| EMS “Inferno” unit                                 | 39,000             |
| Replace 12 police radar units                      | 19,500             |
| Replace Trimble 5800 Rover GPS (Engineering)       | 19,000             |
| Replace unit #826 with “gator” (Sewer)             | 10,000             |
| Replace traffic signal heads at one intersection   | 8,000              |
| Purchase “spare” traffic signal cabinet            | 8,000              |
| Replace ice machine (Garage)                       | 8,000              |
| Replace Plotter (Engineering)                      | 18,000             |
| Computer equipment and software                    | <u>269,450</u>     |
| <b>Total</b>                                       | <b>\$1,809,950</b> |

*\*\$500,000 of this \$965,000 is coming from the General Projects Fund.*

The impact of these acquisitions, especially new items added to the fleet, 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 five hotels. They are: Candlewood Suites, the Clarion, Comfort Suites and Super 8 who each offer services to the business and traveling public who visit our city. The new Best Western Plus opened in the spring of 2015.

We estimate revenue of \$460,000 in fiscal year FY 15-16 and an ending fund balance at 9/30/16 of \$39,715.

Following State regulations and guidelines, expenditures are proposed as follows:

| <u>Allocation</u>                 | <u>Cents</u>     | <u>FY15-16</u>   |
|-----------------------------------|------------------|------------------|
| Fine Arts Center                  | 1.0 cent         | \$65,714         |
| Museum of Natural Science         | 1.5 cents        | 98,571           |
| Tourism (Chamber)                 | 2.0 cents        | 131,429          |
| LJ Historical Museum              | 1.5 cents        | 98,571           |
| Promotion of FOL and other Events | <u>1.0 cent</u>  | <u>65,714</u>    |
| <b>Total</b>                      | <b>7.0 cents</b> | <b>\$460,000</b> |

There are plans for additional motels to locate in Lake Jackson. Plans for a Marriot brand hotel at the Brazos Mall are still in the works. Another national brand hotel is looking at a site on Lake Road across from Kohl's.

Adding new hotels 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 and approval.

In FY2013-14 City Council spent considerable time discussing economic development and how to make the LJDC Board a more pro-active board.

To this end council revised the by-laws of the LJDC to change the composition of the board, to have this board meet more frequently and to give the board more responsibility in the economic development process. City Council then submitted to the voters in May 2014 a proposition to remove the current restrictive language on what ½ cent optional sales tax economic development funds could be spent on. They asked voters to give the LJDC/city the authority to spend these funds on any of the purposes allowed under state law. This included the hiring of a paid economic development staff. (Voters rejected this proposition). The "new" board and the City Council are still restricted to the original ballot language approved by voters in 1995. This ballot language limits the use of our ½ cent funds to "...provisions for payment of the costs of land, buildings, 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."

Of course it was a misnomer that the city was not promoting economic development. Yes, the initial use of the 4B ½ cent optional sales tax went to build recreational opportunities such as the outdoor pool, Recreation Center, Youth Sports Complex, the Wilderness Golf Course, and the Civic Center and Veteran's Memorial Plaza. Since 2007, the city has used ½ cent funds and other economic development incentives to the tune of some \$28 million to invest in the economic growth of our city. The biggest of these projects is the revitalization of our downtown streets. We have spent or committed some \$10 million to the first three phases. We are planning to spend, over the next 10 years another \$16 million to complete the full replacement of the downtown streets and city utilities. Most of this funding is projected to come from the LJDC.

## MANAGER'S MESSAGE

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The LJDC/City provided \$300,000 toward the \$700,000 plus mall entry road off of SH288. This work was completed in 2014. The mall has credited our participation on this road with helping to attract major new tenants to their property. And, it opened up an 8 acre outparcel on part of which a new Marriott based hotel will potentially locate.

We also, along with the use of section 380 tax incentives, have leveraged use of our LJDC funds to pay for public infrastructure for the new Dow Texas Innovation Center (\$2.5 million). This is bringing into the heart of our city 2,100 employees.

We also leveraged the use of \$3 million in LJDC funds to facilitate the redevelopment of the 40 acre Oak Woods addition (HEB) development. We have committed up to \$3 million to pay for the public infrastructure upgrades to upgrade this formerly blighted area into a first class development. We paid for replacing and relocating the old roadways and building new roads, providing new water and sewer lines and providing drainage for the area.

We have used \$1.5 million in LJDC funds to help in the efforts to extend water service to the airport/Alden area. Another \$1.5 million is earmarked to help pay to expand sewer service to this same area as part of a larger \$4.5 million project.

Again, when you combine together the LJDC funds, revenue bonds and tax incentives for all of these projects, our economic development investments since 2007 are in excess of \$28 million.

The LJDC and City Council approved the \$5.5 million needed to pay for the infrastructure improvements necessary to help the Dow Innovation Center and the Oak Woods addition (HEB) projects. Those bonds were sold in late 2014.

LJDC has also recommended \$215,000 in improvements for the Recreation Center (A/C and lighting). The LJDC has recommended an increase in the FY14-15 transfer to the Golf Course from \$150,000 to \$300,000. The LJDC has also recommended going forward an increase in the annual funding to the Golf Course from \$150,000/yr to \$250,000/yr.

All these await City Council approval during this budget process.

Overall, the LJDC budget, as recommended by the board, is projected to be \$3,065,912 in FY15-16.

### The Golf Course Fund

The Golf Course was built using ½ cent sales tax funding that is administered by the LJDC. The fund initially provided \$550,000 annually to pay the debt service on the golf course. With the refunding of the Golf Course bonds (refinancing) this amount has decreased annually and in FY15-16 will be \$489,100. Beginning in 2006 the LJDC, with council approval, provided \$100,000/yr to build a contingency fund. Over its nearly eleven (11) 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”. Beginning in FY 2012-2013 a \$150,000 transfer was authorized to support this fund. In FY 2014-2015 Kemper estimates that the course will bring in \$1,166,132 in revenues and \$1,577,569 in expenditures – a \$411,437 deficit. Previous contributions to the contingency fund and a “one” time \$100,000 allocation from the General Fund and another \$150,000 from the LJDC for FY14-15 will cover this short fall.

Kemper is proposing revenues of \$1,340,144 in FY 2015-16 and expenditures of \$1,539,042 a \$199,347 deficit. This estimate is based on rounds played of 40,962. The estimated rounds played for FY 14-15 are 37,209 – down from the 43,058 rounds played in FY 13-14. The proposed shortfall is to be covered by the \$300,000 proposed annual transfer from the LJDC (1/2 cent optional sales tax) in FY14-15. Beginning in FY15-16 the annual transfer will become \$250,000.

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.

### 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 Michael Coon, Assistant to the City Manager).

We have a veteran City Council. We also congratulate council members JB Baker, Gerald Roznovsky 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. Previous council members have left 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-three (23) consecutive “Distinguished Budget Presentation Awards” from GFOA for our budget documents. Our goal is to receive our 24th award for the final FY 2015-2016 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.

This budget heavily focuses on our future as a city.

The on-going master plan process will develop a final plan that will guide our growth for the next 20 years. I would like to thank the members of the City Council, Planning Commission and our CPAC (Comprehensive Plan Advisory Committee) for the work you are doing on our new Master Plan. This has been an exciting and fulfilling process.

We are leaving the great recession behind us and are benefitting from the unprecedented industrial growth going on in our area. We welcome all our new residents and pledge to them, and our existing residents, our best at providing you the highest quality municipal services at the most reasonable cost possible.

This budget takes a large stride at restoring the competitiveness of our compensation plan. With another strong growth year next year we should be able to fully implement our pay plan for all positions in FY16-17.

Our employees are the heart and soul of our organization. Their hard work, dedication and innovation saw us through the great recession and into this phenomenal growth period we are experiencing. My deepest thanks and admiration go to every one of our incredible employees.

Because of very strong property values we are able to provide the resources necessary to fully fund our operations and still drop our tax rate 2 cents to 36.75 cents. This assures us that we will continue to have one of the lowest tax rates in the state for cities over 10,000 populations. This will be our lowest tax rate since the 35 cent rate we had in 2001!

Following completion of the new Master Plan various projects will be identified for a possible bond issue in May 2016. The voters would be asked, if in light of the tax drop, whether they would like to authorize improvements, such as the continuation of the downtown revitalization project, to name just one area the CPAC is looking at.

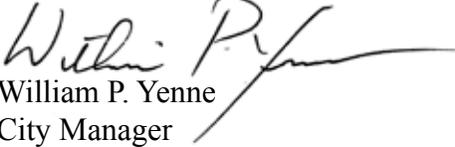
The City Council and staff have and are taking steps to fully fund our utility operations by increasing utility rates for the services provided by our city. This will allow full staffing of this area for the first time since around 2008. It will also allow us to begin to provide the resources necessary to fund the growing backlog of utility projects needed to keep improving and expanding our utility infrastructure. In time additional utility customers will help pay for this enhanced system.

Again, we are in a remarkable growth period that is transforming our beautiful city into an even better city. This growth is providing new jobs, commercial and residential options for current and new residents. Through it all we are staying dedicated to keeping Lake Jackson the City of Enchantment.

Our budget workshop this year will be on July 18<sup>th</sup> and will begin at 8am here at City Hall. All are welcome to attend.

Staff and I look forward to working with you and our citizens to develop the final budget for FY 2015-2016.

Respectfully submitted,

  
William P. Yenne  
City Manager

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# ORGANIZATIONAL CHARTS



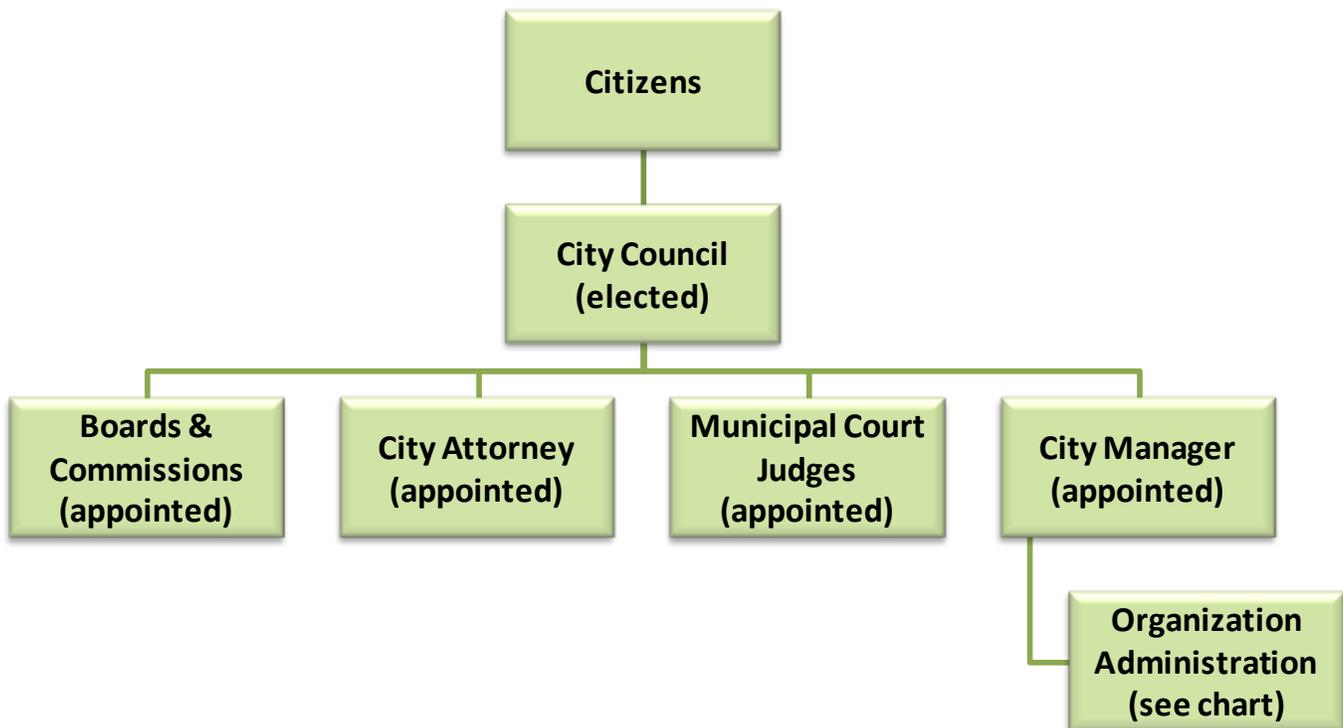
LAKE JACKSON

*City of Enchantment*

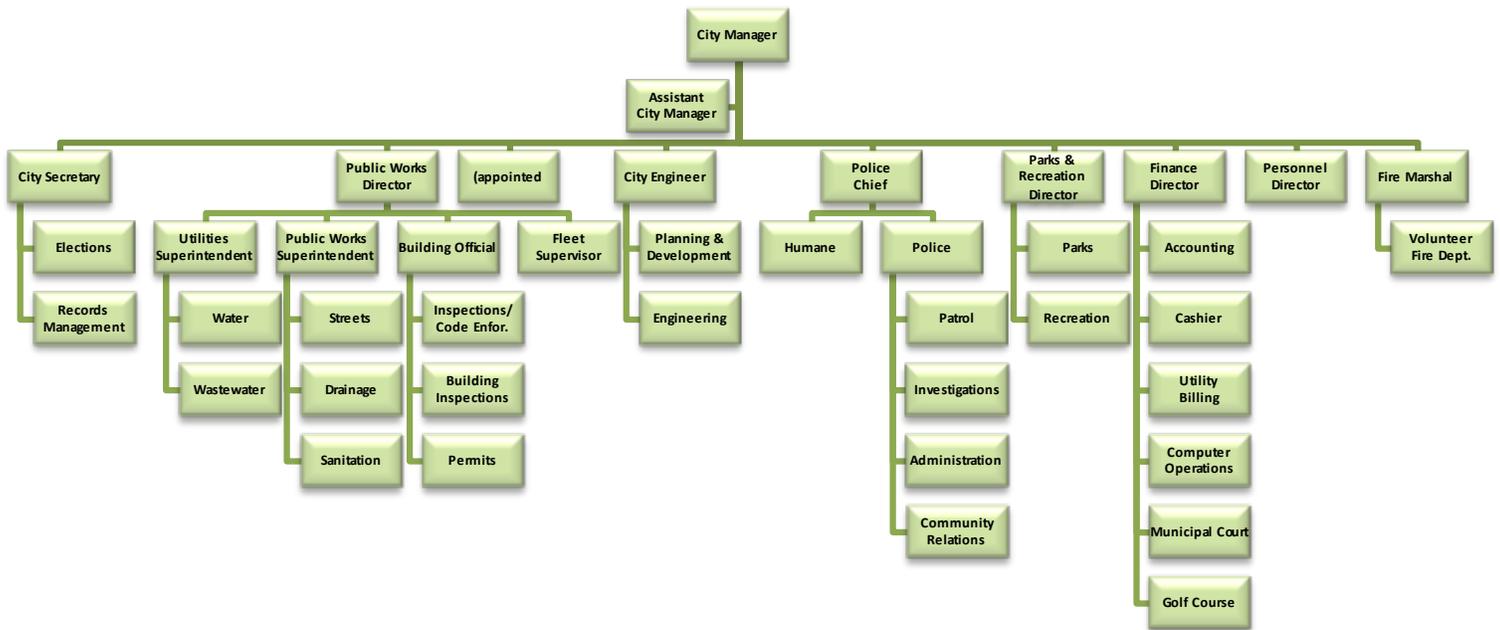


# City of Lake Jackson

## *"Council-Manager Government"*



# Organization Administration Chart



Lake Jackson Historical Museum



# BUDGET SUMMARIES

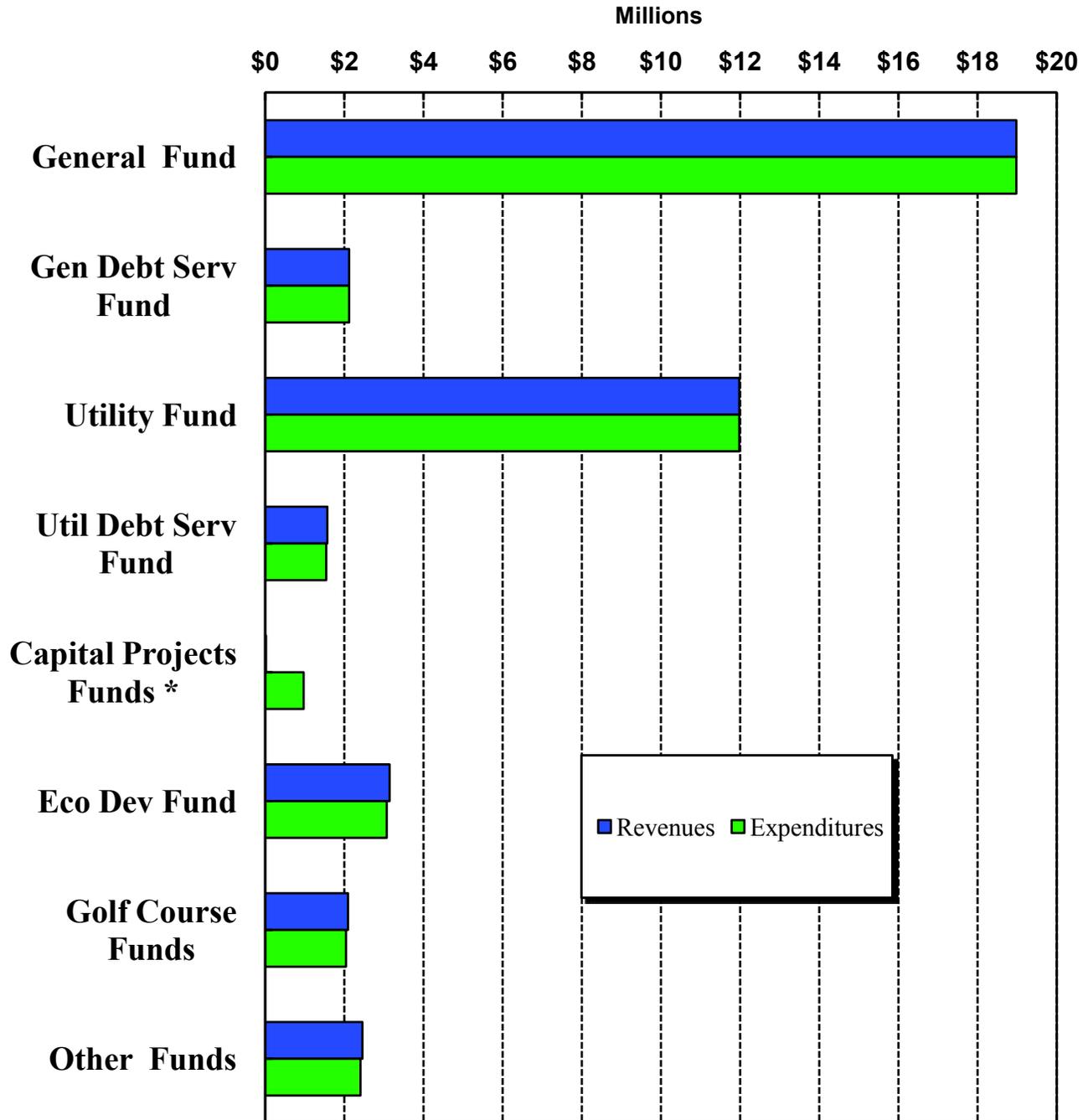


LAKE JACKSON

*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.

**2015- 16 BUDGET**  
**COMBINED FUNDS SUMMARY**  
*TOTAL REVENUES AND EXPENDITURES BY FUND*

| <b>REVENUES</b>             | <b>ACTUAL</b>               | <b>BUDGET</b>               | <b>ESTIMATED</b>            | <b>PROPOSED</b>             |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                             | <b>2013 - 14</b>            | <b>2014 - 15</b>            | <b>2014 - 15</b>            | <b>2015 - 16</b>            |
| GENERAL OPERATING FUND      | \$ 17,914,634               | 17,862,325                  | 18,786,139                  | 18,987,078                  |
| GEN DEBT SERV FUND          | 2,229,610                   | 2,214,846                   | 2,214,846                   | 2,115,554                   |
| UTILITY FUND                | 10,471,525                  | 11,328,455                  | 11,058,896                  | 11,980,471                  |
| UTILITY DEBT SERV & RESERVE | 1,574,763                   | 1,575,335                   | 1,574,335                   | 1,575,335                   |
| CAPITAL PROJECT FUNDS       | 50,991                      | 2,000                       | 140,300                     | 2,000                       |
| ECONOMIC DEVELOPMENT FUND   | 2,765,998                   | 2,791,000                   | 3,059,207                   | 3,145,000                   |
| GOLF COURSE FUNDS           | 1,901,185                   | 2,148,081                   | 1,972,657                   | 2,088,244                   |
| OTHER FUNDS *               | 2,244,682                   | 2,105,945                   | 2,317,675                   | 2,465,141                   |
| SUBTOTAL                    | \$ 39,153,388               | \$ 40,027,987               | \$ 41,124,055               | \$ 42,358,823               |
| INTERFUND TRANSFERS         | (4,867,314)                 | (4,990,024)                 | (4,977,217)                 | (5,108,965)                 |
| <b>TOTAL</b>                | <b>\$ <u>34,286,074</u></b> | <b>\$ <u>35,037,963</u></b> | <b>\$ <u>36,146,838</u></b> | <b>\$ <u>37,249,858</u></b> |

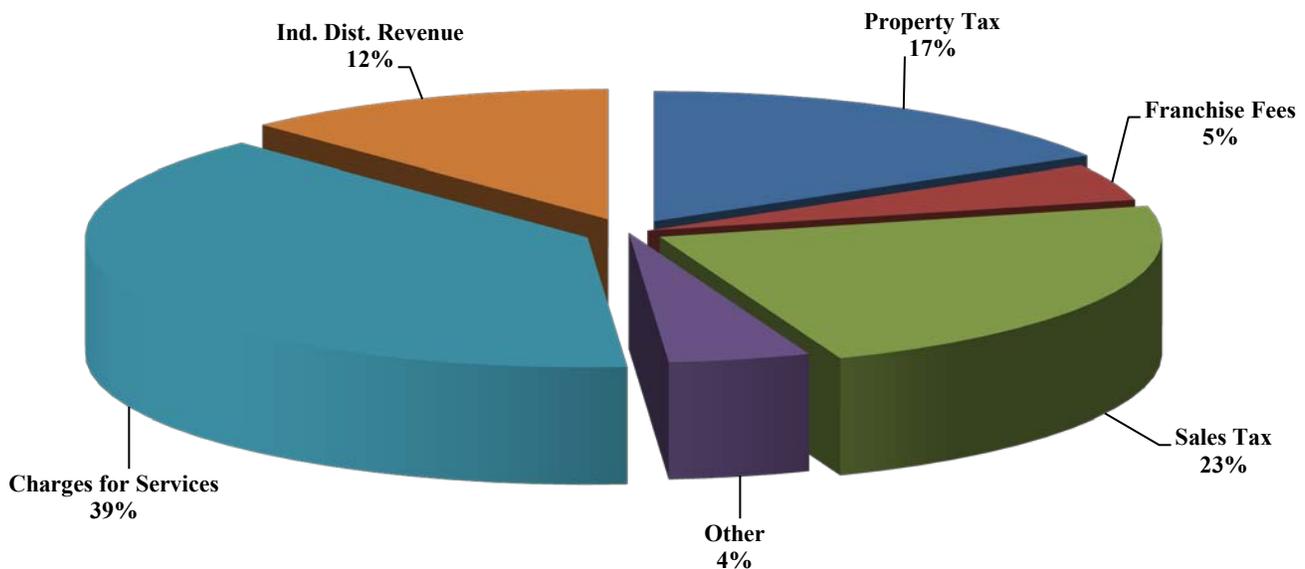
| <b>EXPENDITURES</b>         | <b>ACTUAL</b>               | <b>BUDGET</b>               | <b>ESTIMATED</b>            | <b>PROPOSED</b>             |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                             | <b>2013 - 14</b>            | <b>2014 - 15</b>            | <b>2014 - 15</b>            | <b>2015 - 16</b>            |
| GENERAL OPERATING FUND      | \$ 16,509,224               | \$ 17,862,325               | # 17,511,570                | \$ 18,987,078               |
| GEN DEBT SERV FUND          | 2,221,203                   | 2,214,846                   | 2,214,846                   | 2,115,554                   |
| UTILITY FUND                | 10,480,381                  | 11,328,455                  | 11,056,688                  | 11,980,471                  |
| UTILITY DEBT SERV & RESERVE | 1,581,730                   | 1,543,275                   | 1,543,275                   | 1,541,917                   |
| CAPITAL PROJECT FUNDS       | 956,453                     | 1,468,800                   | 1,845,570                   | 970,000                     |
| ECONOMIC DEVELOPMENT FUND   | 2,645,930                   | 3,506,928                   | 3,539,932                   | 3,065,912                   |
| GOLF COURSE FUNDS           | 2,071,559                   | 2,150,092                   | 2,084,094                   | 2,037,592                   |
| OTHER FUNDS *               | 1,863,014                   | 2,003,098                   | 2,077,263                   | 2,411,100                   |
| SUBTOTAL                    | \$ 38,329,494               | \$ 42,077,819               | \$ 41,873,238               | \$ 43,109,624               |
| INTERFUND TRANSFERS         | (4,867,314)                 | (4,990,024)                 | (4,977,217)                 | (5,108,965)                 |
| <b>TOTAL</b>                | <b>\$ <u>33,462,180</u></b> | <b>\$ <u>37,087,795</u></b> | <b>\$ <u>36,896,021</u></b> | <b>\$ <u>38,000,659</u></b> |

\* OTHER FUNDS: Equipment Replacement, Special Events,, Motel Occupancy Tax, PEG Fund, Unemployment Insurance, Park Fund and Contingency Funds

**2014 - 15 BUDGET**  
**ALL FUNDS**  
*REVENUES BY CATEGORY*

| <b>REVENUES</b>             | <b>2012 - 13</b>     | <b>2013 - 14</b>     | <b>2013 - 14</b>     | <b>2014 - 15</b>     |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
|                             | <b>ACTUAL</b>        | <b>BUDGET</b>        | <b>ESTIMATED</b>     | <b>ADOPTED</b>       |
| PROPERTY TAX                | \$ 5,609,505         | \$ 5,669,831         | \$ 5,660,337         | \$ 5,828,382         |
| CITY SALES & USE TAX        | 7,712,671            | 7,755,463            | 7,863,474            | 8,066,875            |
| MOTEL OCCUPANCY TAX         | 274,102              | 225,000              | 275,000              | 290,000              |
| FRANCHISE FEES              | 1,616,708            | 1,541,000            | 1,608,505            | 1,604,875            |
| INDUSTRIAL DISTRICT REVENUE | 4,100,000            | 4,186,100            | 4,186,100            | 4,248,890            |
| LICENSES & PERMITS          | 332,906              | 257,100              | 419,750              | 421,859              |
| CHARGES FOR SERVICES        | 12,847,391           | 13,394,085           | 13,309,552           | 13,745,032           |
| MUNICIPAL COURT FINES       | 569,700              | 476,600              | 61,200               | 566,500              |
| INTERGOVERNMENTAL           | 349,594              | 92,000               | 92,000               | 92,000               |
| INTEREST                    | 151,800              | 110,577              | 61,308               | 60,280               |
| MISCELLANEOUS               | 417,159              | 308,624              | 403,333              | 264,410              |
| <b>TOTAL REVENUES</b>       | <b>\$ 33,980,834</b> | <b>\$ 34,022,380</b> | <b>\$ 34,497,559</b> | <b>\$ 35,189,103</b> |

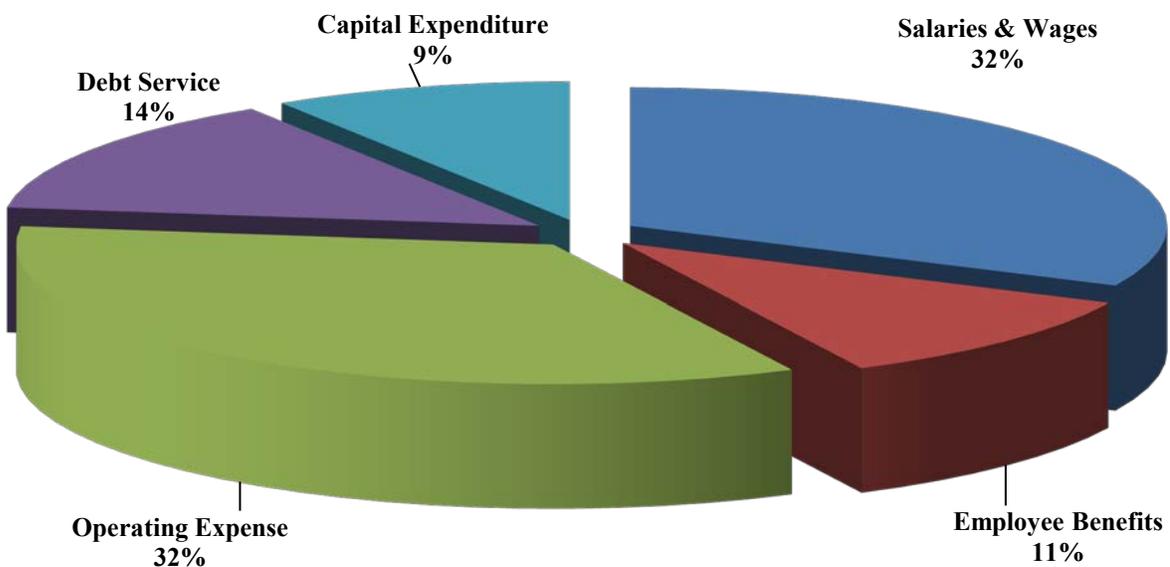
PENDING



**2014 - 15 BUDGET**  
**ALL FUNDS**  
*EXPENDITURES BY CATEGORY*

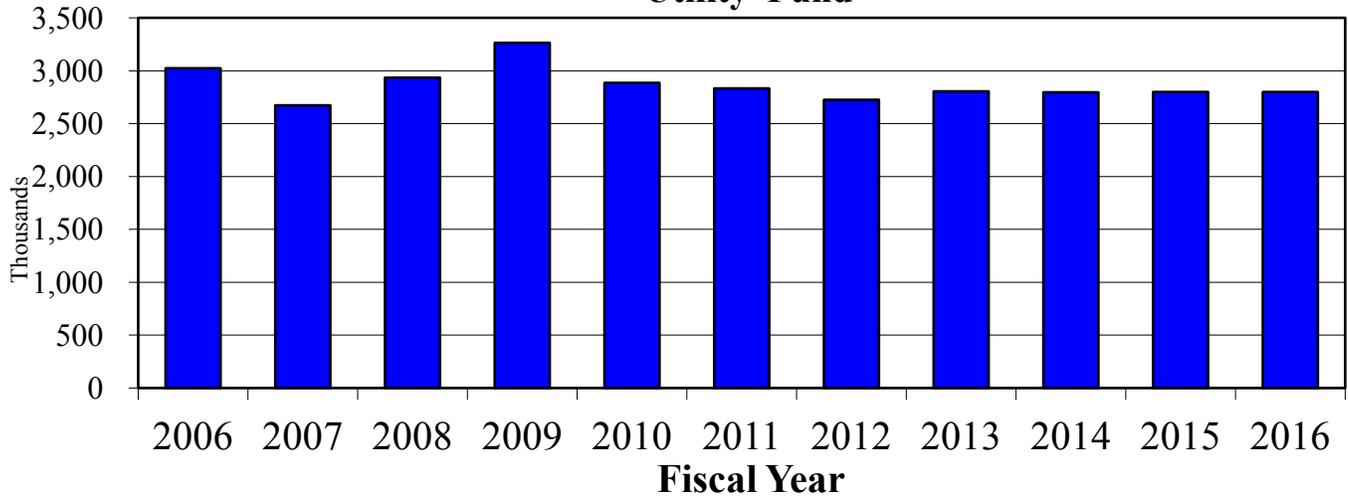
| <b><i>EXPENDITURES</i></b>       | <b>2012 - 13<br/>ACTUAL</b> | <b>2013 - 14<br/>BUDGET</b> | <b>2013 - 14<br/>ESTIMATED</b> | <b>2014 - 15<br/>ADOPTED</b> |
|----------------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------|
| SALARIES & WAGES                 | \$ 10,518,975               | \$ 11,280,234               | \$ 10,791,666                  | \$ 11,688,819                |
| EMPLOYEE BENEFITS                | 3,257,678                   | 3,695,747                   | 3,382,662                      | 3,867,340                    |
| OPERATING EXPENSES               | 10,705,186                  | 11,596,097                  | 11,677,187                     | 12,542,977                   |
| DEBT SERVICE                     | 5,378,707                   | 5,131,151                   | 5,128,651                      | 5,052,410                    |
| CAPITAL PROJECTS                 | 1,615,928                   | 1,489,205                   | 2,529,762                      | 1,718,300                    |
| EQUIPMENT PURCHASES              | 1,302,071                   | 1,607,000                   | 1,175,221                      | 1,568,598                    |
| <b><i>TOTAL EXPENDITURES</i></b> | <b>\$ 32,778,545</b>        | <b>\$ 34,800,334</b>        | <b>\$ 34,985,850</b>           | <b>\$ 36,438,444</b>         |

PENDING



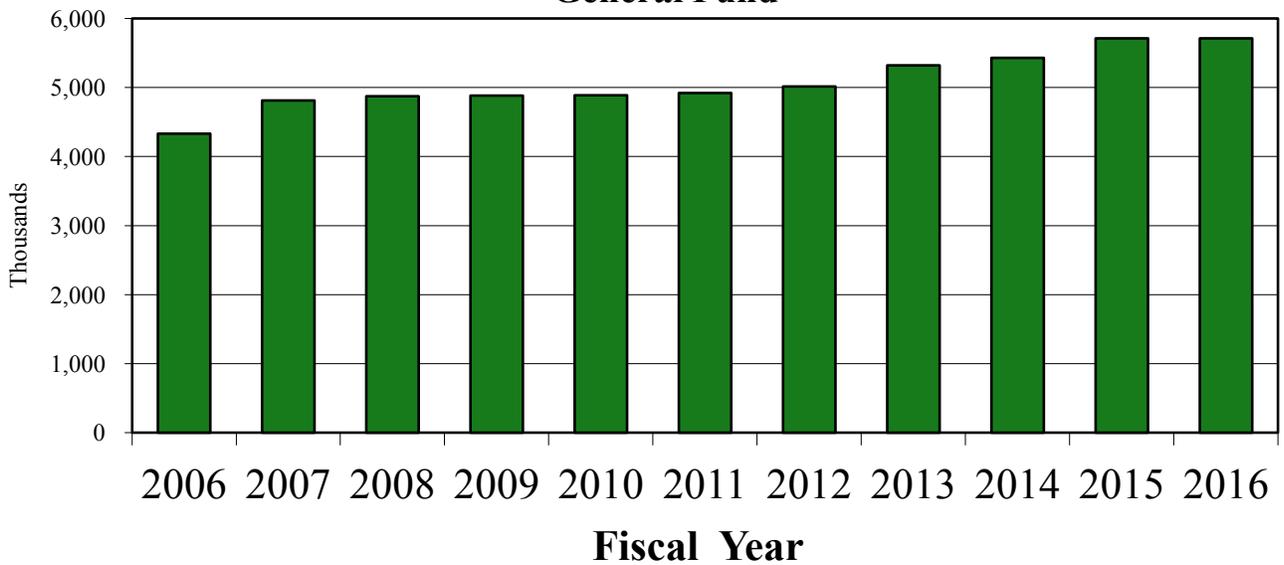
# FUND BALANCE HISTORY AND PROJECTIONS

## 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<br>OPERATING<br>FUND | GENERAL<br>DEBT<br>SERVICE | GENERAL<br>CAPITAL<br>PROJECTS | EQUIPMENT<br>REPLACEMENT<br>FUND |
|---|------------------------------|----------------------------|--------------------------------|----------------------------------|
| <b>FUND BALANCE 9-30-13</b>                 | \$ 6,324,299                 | 715,888                    | 1,370,331                      | 5,544,710                        |
| <b>TRANSFERS TO CAPITAL</b>                 |                              |                            |                                |                                  |
| <b>TO GENERAL CAPITAL PROJECTS</b>          | (1,000,000)                  |                            | 1,000,000                      |                                  |
| <b>TO PARKS FUND</b>                        |                              |                            |                                |                                  |
| <b>REVENUES FISCAL YEAR 2014</b>            | 17,914,634                   | 2,229,610                  | 49,704                         | 1,723,646                        |
| <b>EXPENDITURES FISCAL YEAR 2014</b>        | <u>16,509,224</u>            | <u>2,221,203</u>           | <u>516,489</u>                 | <u>1,454,695</u>                 |
| <b>FUND BALANCE 9-30-14</b>                 | \$ 6,729,709                 | \$ 724,295                 | \$ 1,903,546                   | \$ 5,813,661                     |
| <b>TRANSFERS TO CAPITAL</b>                 |                              |                            |                                |                                  |
| <b>TO GENERAL PROJECTS</b>                  | (1,000,000)                  | 0                          | 1,000,000                      | 0                                |
| <b>TO UTILITY PROJECTS</b>                  | (100,000)                    |                            |                                |                                  |
| <b>TO GOLF COURSE FUND</b>                  | (100,000)                    |                            |                                |                                  |
| <b>TO GENERAL CONTINGENCY</b>               | (100,000)                    | 0                          | 0                              | 0                                |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <u>5,429,709</u>             | <u>724,295</u>             | <u>2,903,546</u>               | <u>5,813,661</u>                 |
| <b>FISCAL 2015 PROJECTED REVENUES</b>       |                              |                            |                                |                                  |
| <b>TRANSFERS IN</b>                         |                              |                            |                                |                                  |
| <b>FROM GENERAL OPERATING</b>               | 0                            | 0                          | 0                              | 995,150                          |
| <b>FROM UTILITY OPERATING</b>               | 0                            | 0                          | 0                              | 623,985                          |
| <b>ADMINISTRATIVE TRANSFERS</b>             |                              |                            |                                |                                  |
| <b>FROM GENERAL CONTINGENCY</b>             | 0                            | 0                          | 0                              | 0                                |
| <b>FROM UTILITY FUND</b>                    | 540,390                      | 0                          | 0                              |                                  |
| <b>FROM ECONOMIC DEVL. FUND</b>             | 350,000                      | 0                          | 0                              |                                  |
| <b>ALL OTHER REVENUE</b>                    | 17,895,749                   | 2,214,846                  | 139,300                        | 40,088                           |
|   | <u>18,786,139</u>            | <u>2,214,846</u>           | <u>139,300</u>                 | <u>1,659,223</u>                 |
| <b>FISCAL 2015 PROJECTED EXPENDITURES</b>   |                              |                            |                                |                                  |
| <b>TRANSFERS OUT</b>                        |                              |                            |                                |                                  |
| <b>TO SPECIAL EVENTS FUND</b>               | 25,000                       | 0                          | 0                              | 0                                |
| <b>TO EQUIPMENT REPLACEMENT</b>             | 971,993                      | 0                          | 0                              | 0                                |
| <b>ALL OTHER EXPENDITURES</b>               | 16,506,577                   | 2,214,846                  | 1,529,267                      | 1,356,119                        |
|   | <u>17,503,570</u>            | <u>2,214,846</u>           | <u>1,529,267</u>               | <u>1,356,119</u>                 |
| <b>PROJECTED FUND BALANCE 9-30-15</b>       | 6,712,278                    | 724,295                    | 1,513,579                      | 6,116,765                        |
| <b>PROJECTED TRANSFERS TO CAPITAL</b>       |                              |                            |                                |                                  |
| <b>TO GENERAL CAPITAL PROJECTS</b>          | (1,000,000)                  | 0                          |                                | 0                                |
| <b>TO PARKS FUND</b>                        | 0                            | 0                          | 0                              | 0                                |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <u>5,712,278</u>             | <u>724,295</u>             | <u>1,513,579</u>               | <u>6,116,765</u>                 |
| <b>2016 BUDGETED REVENUES</b>               |                              |                            |                                |                                  |
| <b>TRANSFERS IN</b>                         |                              |                            |                                |                                  |
| <b>FROM GENERAL OPERATING</b>               | 0                            | 0                          | 0                              | 1,173,911                        |
| <b>FROM UTILITY OPERATING</b>               | 0                            | 0                          | 0                              | 636,516                          |
| <b>ADMINISTRATIVE TRANSFERS</b>             |                              |                            |                                |                                  |
| <b>FROM UTILITY FUND</b>                    | 540,390                      | 0                          | 0                              | 0                                |
| <b>FROM ECONOMIC DEVL. FUND</b>             | 350,000                      | 0                          | 0                              | 0                                |
| <b>FROM GENERAL CONTINGENCY</b>             | 0                            | 0                          | 0                              | 0                                |
| <b>ALL OTHER REVENUE</b>                    | 18,096,688                   | 2,115,554                  | 2,000                          | 18,000                           |
|   | <u>18,987,078</u>            | <u>2,115,554</u>           | <u>2,000</u>                   | <u>1,828,427</u>                 |
| <b>BUDGETED EXPENDITURES</b>                |                              |                            |                                |                                  |
| <b>TRANSFERS OUT</b>                        |                              |                            |                                |                                  |
| <b>TO SPECIAL EVENTS FUND</b>               | 25,000                       | 0                          | 0                              | 0                                |
| <b>TO CAPITAL PROJECTS</b>                  | 0                            | 0                          | 0                              | 0                                |
| <b>TO EQUIPMENT REPLACEMENT</b>             | 1,173,911                    | 0                          | 0                              | 0                                |
| <b>ALL OTHER EXPENDITURES</b>               | 17,788,167                   | 2,115,554                  | 970,000                        | 1,809,950                        |
|   | <u>18,987,078</u>            | <u>2,115,554</u>           | <u>970,000</u>                 | <u>1,809,950</u>                 |
| <b>BUDGETED FUND BALANCE 9-30-15</b>        | \$ <u>5,712,278</u>          | \$ <u>724,295</u>          | \$ <u>545,579</u>              | \$ <u>6,135,243</u>              |
| <b>TARGET FUND BALANCE</b>                  | <b>RANGE</b>                 | \$ 0                       | \$ 500,000                     | \$                               |
| <b>Low 25% of Operating Budget</b>          | \$ 4,746,770                 |                            |                                |                                  |
| <b>High 33% of Operating Budget</b>         | \$ 6,265,736                 |                            |                                |                                  |

## UTILITY FUNDS FUND BALANCE ANALYSIS

| FUND  | UTILITY<br>OPERATING<br>FUND | UTILITY<br>DEBT<br>SERVICE | UTILITY<br>PROJECTS<br>FUND |
|---|------------------------------|----------------------------|-----------------------------|
| <b>FUND BALANCE 9-30-13</b>                 | \$ 3,104,616                 | 2,309,176                  | 1,029,161                   |
| TRANSFERS TO CAPITAL                        |                              |                            |                             |
| UTILITY CAPITAL PROJECTS                    | (300,000)                    |                            |                             |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <b>2,804,616</b>             |                            |                             |
| REVENUES INCLUDING TRANSFERS                | 10,471,525                   | 1,574,763                  | 301,287                     |
| EXPENDITURES INCLUDING TRANSFERS            | 10,480,381                   | 1,581,730                  | 439,964                     |
| <b>FUND BALANCE 9-30-14</b>                 | \$ 2,795,760                 | 2,302,209                  | 890,484                     |
| TRANSFERS TO CAPITAL                        |                              |                            |                             |
| UTILITY CAPITAL PROJECTS                    | 0                            | 0                          | 100,000                     |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <b>2,795,760</b>             | 2,302,209                  | 990,484                     |
| 2015 PROJECTED REVENUES                     |                              |                            |                             |
| TRANSFERS IN                                |                              |                            |                             |
| FROM UTILITY OPERATING                      | 0                            | 1,569,335                  | 0                           |
| ALL OTHER REVENUE                           | 11,058,896                   | 5,000                      | 1,000                       |
|   | <b>11,058,896</b>            | 1,574,335                  | 1,000                       |
| 2014 PROJECTED EXPENDITURES                 |                              |                            |                             |
| TRANSFERS OUT                               |                              |                            |                             |
| ADMINISTRATIVE TRANSFER                     |                              |                            |                             |
| TO GENERAL FUND                             | 540,390                      |                            |                             |
| TO UTILITY DEBT SERVICE                     | 1,569,335                    |                            |                             |
| TO UTILITY CONTINGENCY                      | 0                            |                            |                             |
| TO UTILITY CAPITAL PROJECTS                 | 0                            |                            |                             |
| TO EQUIPMENT REPLACEMENT                    | 623,985                      |                            |                             |
| ALL OTHER EXPENDITURES                      | 8,322,978                    | 1,543,275                  | 316,303                     |
|   | <b>11,056,688</b>            | 1,543,275                  | 316,303                     |
| <b>PROJECTED FUND BALANCE 9-30-15</b>       | <b>2,797,968</b>             | 2,333,269                  | 675,181                     |
| PROJECTED TRANSFERS TO CAPITAL              |                              |                            |                             |
| TO UTILITY CAPITAL PROJECTS                 | 0                            | 0                          | 0                           |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <b>2,797,968</b>             | <b>2,333,269</b>           | <b>675,181</b>              |
| 2016 BUDGETED REVENUES                      |                              |                            |                             |
| TRANSFERS IN                                |                              |                            |                             |
| FROM UTILITY OPERATING                      |                              | 1,569,335                  | 0                           |
| FROM ECONOMIC DEVL. FUND                    |                              |                            |                             |
| ALL OTHER REVENUE                           | 11,980,471                   | 6,000                      | 1,000                       |
|   | <b>11,980,471</b>            | 1,575,335                  | 1,000                       |
| 2016 BUDGETED EXPENDITURES                  |                              |                            |                             |
| TRANSFERS OUT                               |                              |                            |                             |
| ADMINISTRATIVE TRANSFER                     |                              |                            |                             |
| TO GENERAL FUND                             | 540,390                      |                            |                             |
| TO UTILITY DEBT SERVICE                     | 1,569,335                    |                            |                             |
| TO UTILITY CAPITAL PROJECTS                 | 0                            |                            |                             |
| TO EQUIPMENT REPLACEMENT                    | 636,516                      |                            |                             |
| ALL OTHER EXPENDITURES                      | 9,234,230                    | 1,541,917                  | 0                           |
|   | <b>11,980,471</b>            | 1,541,917                  | 0                           |
| <b>BUDGETED FUND BALANCE 9-30-15</b>        | \$ 2,797,968                 | \$ 2,366,687               | \$ 676,181                  |
| <b>TARGET FUND BALANCE</b>                  | <b>RANGE</b>                 | \$ 2,043,046               | \$ 500,000                  |
| Low 25% of Operating Budget                 | \$ 2,995,118                 |                            |                             |
| High 33% of Operating Budget                | \$ 3,953,555                 |                            |                             |

## OTHER FUNDS FUND BALANCE ANALYSIS

| FUND                                 | ECONOMIC    |                  | MOTEL     |                | PARK |                |
|--------------------------------------|-------------|------------------|-----------|----------------|------|----------------|
|                                      | DEVELOPMENT | FUND             | OCCUPANCY | FUND           | FUND | FUND           |
| <b>FUND BALANCE 9-30-14</b>          | \$          | 2,412,766        | \$        | 45,523         | \$   | 295,836        |
| <b>PROJECTED REVENUES</b>            |             |                  |           |                |      |                |
| <b>TRANSFERS IN</b>                  |             |                  |           |                |      |                |
| <b>FROM ECONOMIC DEVL. FUND</b>      |             | 0                |           | 0              |      | 0              |
| <b>FROM GENERAL FUND</b>             |             | 0                |           | 0              |      | 0              |
| <b>ALL OTHER REVENUE</b>             |             | 3,059,207        |           | 475,524        |      | 500            |
|                                      |             | <u>3,059,207</u> |           | <u>475,524</u> |      | <u>500</u>     |
| <b>PROJECTED EXPENDITURES</b>        |             |                  |           |                |      |                |
| <b>TRANSFERS OUT</b>                 |             |                  |           |                |      |                |
| <b>TO SPECIAL EVENTS FUND</b>        |             | 0                |           | 67,933         |      | 0              |
| <b>TO GOLF COURSE DEBT SERVICE</b>   |             | 505,425          |           | 0              |      | 0              |
| <b>TO GOLF COURSE OPERATING</b>      |             | 300,000          |           | 0              |      | 0              |
| <b>TO GENERAL FUND</b>               |             | 350,000          |           | 0              |      | 0              |
| <b>ALL OTHER EXPENDITURES</b>        |             | 2,384,507        |           | 413,399        |      | 124,500        |
|                                      |             | <u>3,539,932</u> |           | <u>481,332</u> |      | <u>124,500</u> |
| <b>FUND BALANCE 9-30-15</b>          |             | 1,932,041        |           | 39,715         |      | 171,836        |
| <b>BUDGETED REVENUES</b>             |             |                  |           |                |      |                |
| <b>TRANSFERS IN</b>                  |             |                  |           |                |      |                |
| <b>FROM ECONOMIC DEVL. FUND</b>      |             | 0                |           | 0              |      | 0              |
| <b>ALL OTHER REVENUE</b>             |             | 3,145,000        |           | 460,000        |      | 0              |
|                                      |             | <u>3,145,000</u> |           | <u>460,000</u> |      | <u>0</u>       |
| <b>BUDGETED EXPENDITURES</b>         |             |                  |           |                |      |                |
| <b>TRANSFERS OUT</b>                 |             |                  |           |                |      |                |
| <b>TO SPECIAL EVENTS</b>             |             | 0                |           | 65,714         |      | 0              |
| <b>TO GOLF COURSE DEBT SERVICE</b>   |             | 498,100          |           | 0              |      | 0              |
| <b>TO GOLF COURSE OPERATING</b>      |             | 250,000          |           | 0              |      | 0              |
| <b>TO GENERAL FUND</b>               |             | 350,000          |           | 0              |      | 0              |
| <b>ALL OTHER EXPENDITURES</b>        |             | 1,967,812        |           | 394,286        |      | 39,500         |
|                                      |             | <u>3,065,912</u> |           | <u>460,000</u> |      | <u>39,500</u>  |
| <b>BUDGETED FUND BALANCE 9-30-16</b> | \$          | <u>2,011,129</u> | \$        | <u>39,715</u>  | \$   | <u>132,336</u> |
| <b>TARGET FUND BALANCE</b>           |             | 1,640,313        |           | None           |      | None           |

**2012 - 2016**  
**PERSONNEL SUMMARY BY DEPARTMENT**

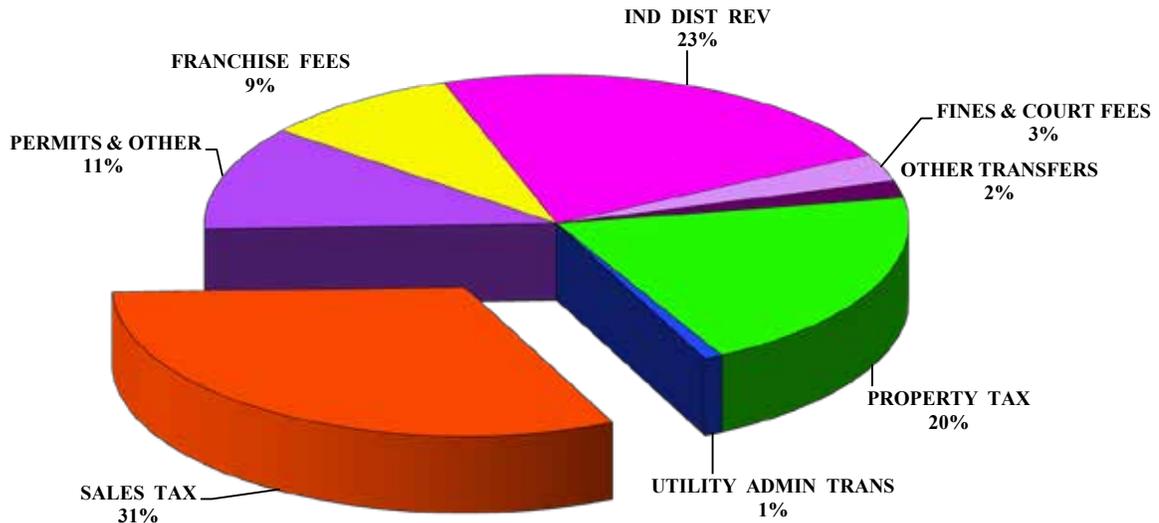
| <b>GENERAL FUND</b>             | <b>2011-12</b> | <b>2012-13</b> | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                 | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      |
| ADMINISTRATION                  | 10.50          | 10.50          | 10.50          | 10.50          | 11.50          |
| FINANCE                         | 10.00          | 10.00          | 10.00          | 10.00          | 10.00          |
| MUNICIPAL COURT                 | 4.00           | 4.00           | 4.00           | 4.00           | 4.00           |
| LEGAL                           | 1.00           | 1.00           | 1.00           | 1.00           | 1.00           |
| POLICE                          | 60.00          | 60.00          | 60.00          | 60.00          | 60.00          |
| FIRE                            | 1.00           | 1.00           | 1.00           | 1.00           | 2.00           |
| HUMANE                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| ENGINEERING                     | 4.00           | 4.00           | 4.00           | 4.00           | 4.00           |
| STREET                          | 6.83           | 6.83           | 6.83           | 6.83           | 6.83           |
| DRAINAGE                        | 14.83          | 14.83          | 14.83          | 14.83          | 14.83          |
| BUILDING/CODE ENFORCEMENT       | 8.00           | 8.00           | 7.50           | 7.50           | 7.50           |
| PARKS                           | 13.50          | 13.50          | 13.50          | 13.50          | 13.50          |
| RECREATION                      | 13.50          | 13.50          | 13.50          | 13.50          | 13.50          |
| GARAGE                          | 9.00           | 9.00           | 9.00           | 9.00           | 9.00           |
| LIBRARY                         | 0.50           | 0.50           | 0.50           | 0.50           | 0.50           |
| CIVIC CENTER                    | 5.00           | 5.00           | 5.00           | 5.00           | 5.00           |
| <b>TOTAL GENERAL FUND</b>       | <b>164.66</b>  | <b>164.66</b>  | <b>164.16</b>  | <b>164.16</b>  | <b>166.16</b>  |
|                                 | <b>2011-12</b> | <b>2011-12</b> | <b>2013-14</b> | <b>2014-15</b> | <b>2014-15</b> |
| <b>UTILITY FUND</b>             | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      |
| UTILITY ADMINISTRATION          | 6.00           | 6.00           | 6.00           | 6.00           | 6.00           |
| WATER PRODUCTION                | 11.50          | 11.50          | 11.50          | 11.50          | 12.00          |
| WASTEWATER COLLECTION           | 19.50          | 19.50          | 20.00          | 20.00          | 20.50          |
| SANITATION                      | 25.34          | 25.34          | 25.34          | 25.34          | 25.34          |
| <b>TOTAL UTILITY FUND</b>       | <b>62.34</b>   | <b>62.34</b>   | <b>62.84</b>   | <b>62.84</b>   | <b>63.84</b>   |
| <b>TOTAL ALL FUNDS COMBINED</b> | <b>227.00</b>  | <b>227.00</b>  | <b>227.00</b>  | <b>227.00</b>  | <b>230.00</b>  |

## 2015 - 16 PROPOSED BUDGET OPERATING FUNDS SUMMARY

| <b>REVENUE</b>                        | <b>2013 - 14</b>     | <b>2014 - 15</b>     | <b>2014 - 15</b>     | <b>2015 - 16</b>     |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                       | <b>ACTUAL</b>        | <b>BUDGETED</b>      | <b>ESTIMATED</b>     | <b>PROPOSED</b>      |
| General Fund Resources                | \$ 17,914,634        | \$ 17,862,325        | \$ 18,786,139        | \$ 18,987,078        |
| Utility Operating Revenues            | 10,471,525           | 11,328,455           | 11,058,896           | 11,980,471           |
| <b>Total Revenue</b>                  | <b>\$ 28,386,159</b> | <b>\$ 29,190,780</b> | <b>\$ 29,845,035</b> | <b>\$ 30,967,549</b> |
| <b>EXPENDITURES</b>                   | <b>2013 - 14</b>     | <b>2014 - 15</b>     | <b>2014 - 15</b>     | <b>2015 - 16</b>     |
|                                       | <b>ACTUAL</b>        | <b>BUDGETED</b>      | <b>ESTIMATED</b>     | <b>PROPOSED</b>      |
| Salaries & Wages                      | \$ 9,922,007         | \$ 10,925,550        | \$ 10,429,049        | \$ 11,675,365        |
| Group Insurance                       | 1,093,517            | 1,341,900            | 1,219,353            | 1,377,200            |
| Employer FICA                         | 727,665              | 810,700              | 734,686              | 876,800              |
| Retirement Contribution               | 1,380,241            | 1,428,400            | 1,326,209            | 1,434,100            |
| Workers Compensation                  | 77,863               | 108,000              | 99,448               | 114,800              |
| Other Employee Benefits               | 475,728              | 465,615              | 489,280              | 495,845              |
| Emergency Medical Services            | 337,000              | 337,000              | 337,000              | 337,000              |
| Street Markings & Sealant             | 74,500               | 75,000               | 75,000               | 75,000               |
| Fire Code Inspections                 | 600                  | 17,000               | 8,000                | 17,000               |
| Housing (Property) Inspections        | 600                  | 5,000                | 2,500                | 5,000                |
| Drainage Maintenance Program          | 68,825               | 70,000               | 70,000               | 70,000               |
| Braz. Cty Partnership                 | 10,500               | 10,500               | 10,500               | 11,000               |
| Recycling & Waste Disposal            | 713,629              | 785,000              | 743,200              | 837,300              |
| Sludge Disposal                       | 72,869               | 70,000               | 70,000               | 93,000               |
| Pavement Improvement Program          | 80,662               | 80,000               | 80,000               | 100,000              |
| Contract Mowing                       | 303,374              | 354,500              | 354,500              | 354,500              |
| Contract Cleaning                     | 102,468              | 111,760              | 187,615              | 147,900              |
| Other Prof/ Tech Services             | 580,524              | 699,483              | 774,659              | 807,235              |
| <b>Maintenance &amp; Repair</b>       |                      |                      |                      |                      |
| Water System                          | 357,659              | 468,165              | 558,935              | 473,988              |
| Wastewater System & Plant             | 347,339              | 370,000              | 416,000              | 460,400              |
| Sanitation                            | 222,180              | 214,215              | 209,200              | 214,200              |
| Street & Drainage System              | 26,530               | 55,000               | 43,000               | 55,000               |
| Other Maintenance & Repair            | 1,025,561            | 988,752              | 1,111,595            | 1,066,596            |
| <b>BWA - Water</b>                    | 1,401,600            | 1,642,500            | 1,642,500            | 1,919,900            |
| Braz. Cty Water Conservation District | 25,066               | 27,000               | 27,000               | 27,000               |
| Other Property Services               | 193,726              | 202,425              | 181,232              | 204,800              |
| Property & Liability Insurance        | 470,437              | 475,790              | 491,200              | 484,298              |
| Other Purchased Services              | 58,418               | 62,740               | 63,365               | 65,040               |
| Electricity & Natural Gas             | 1,595,791            | 1,589,190            | 1,612,676            | 1,669,095            |
| General Supplies                      | 1,301,571            | 1,511,425            | 1,353,273            | 1,469,235            |
| Capital Outlay                        | 84,774               | 90,000               | 93,423               | 83,800               |
| <b>Transfers</b>                      |                      |                      |                      |                      |
| To General Fund                       | 540,390              | 540,390              | 540,390              | 540,390              |
| To Equipment Replacement              | 1,663,445            | 1,663,445            | 1,619,135            | 1,810,427            |
| To Special Events Fund                | 20,000               | 25,000               | 25,000               | 25,000               |
| To Utility Debt Service               | 1,569,335            | 1,569,335            | 1,569,335            | 1,569,335            |
| <b>Total Expenditures</b>             | <b>\$ 26,926,394</b> | <b>\$ 29,190,780</b> | <b>\$ 28,568,258</b> | <b>\$ 30,967,549</b> |

## GENERAL FUND REVENUE BY CATEGORY

| <b>REVENUE</b>                   | <b>2013 - 14<br/>ACTUAL</b> | <b>2014 - 15<br/>BUDGET</b> | <b>2014 - 15<br/>ESTIMATED</b> | <b>2015 -16<br/>PROPOSED</b> |
|----------------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------|
| Property Tax                     | \$ 3,466,594                | \$ 3,616,436                | \$ 3,621,536                   | \$ 3,802,612                 |
| Sales Tax                        | 5,226,636                   | 5,283,875                   | 5,782,415                      | 5,950,000                    |
| Franchise Fees                   | 1,682,814                   | 1,646,875                   | 1,711,356                      | 1,717,775                    |
| Industrial District Revenue      | 4,186,100                   | 4,248,890                   | 4,248,890                      | 4,278,632                    |
| Licenses and Permits             | 568,270                     | 403,859                     | 586,045                        | 486,045                      |
| Civic Center / Jasmine Hall Fees | 252,394                     | 239,500                     | 271,375                        | 254,000                      |
| Recreation Fees                  | 883,315                     | 848,200                     | 901,600                        | 881,200                      |
| Fines and Court Fees             | 625,201                     | 566,500                     | 608,000                        | 576,424                      |
| Intergovernmental                | 92,996                      | 92,000                      | 92,000                         | 92,000                       |
| Utility Administrative Fee       | 438,389                     | 438,390                     | 174,532                        | 160,000                      |
| Interest and Other               | 141,925                     | 127,800                     | 438,390                        | 438,390                      |
| Transfer from Econ. Devl. Fund   | 350,000                     | 350,000                     | 350,000                        | 350,000                      |
| <b>Total General Fund</b>        | <b>\$ 17,914,634</b>        | <b>\$ 17,862,325</b>        | <b>\$ 18,786,139</b>           | <b>\$ 18,987,078</b>         |



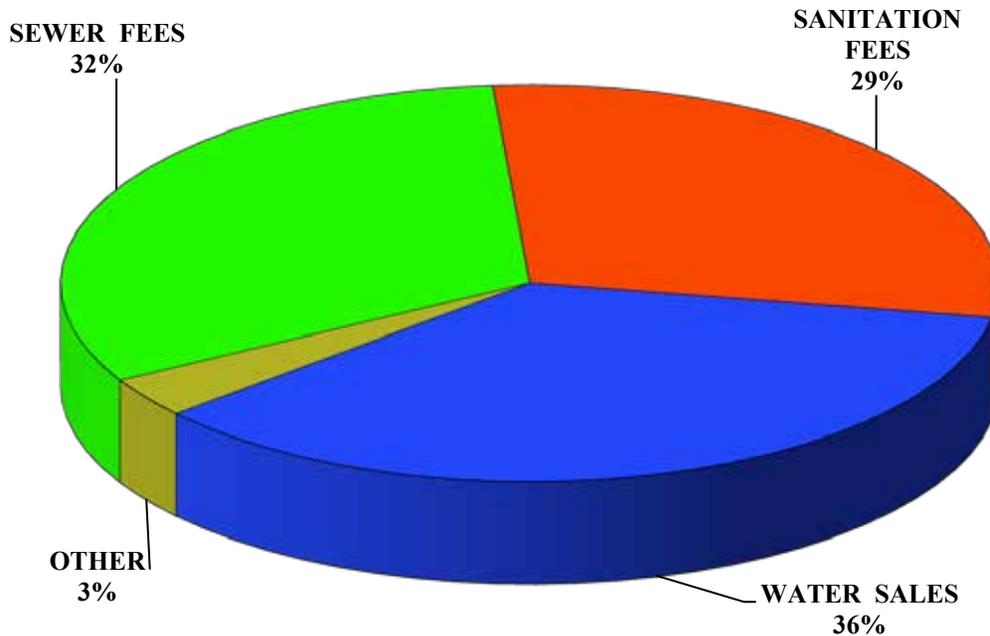
**GENERAL FUND  
EXPENDITURES BY CATEGORY**

| <b><i>EXPENDITURES</i></b>       | <b>2012 - 13<br/>ACTUAL</b> | <b>2014 - 15<br/>BUDGET</b> | <b>2014 - 15<br/>ESTIMATED</b> | <b>2015 - 16<br/>PROPOSED</b> |
|----------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| SALARIES & WAGES                 | \$ 7,719,853                | \$ 8,478,950                | \$ 8,161,361                   | \$ 9,055,665                  |
| EMPLOYEE BENEFITS                | 2,509,495                   | 2,812,420                   | 2,612,605                      | 2,897,970                     |
| OPERATING EXPENSES               | 5,203,109                   | 5,520,805                   | 5,684,031                      | 5,804,732                     |
| CAPITAL OUTLAY                   | 84,774                      | 30,000                      | 33,423                         | 29,800                        |
| <b>INTERFUND TRANSFERS:</b>      |                             |                             |                                |                               |
| EQUIPMENT REPLACEMENT            | 971,993                     | 995,150                     | 995,150                        | 1,173,911                     |
| GENERAL PROJECTS                 | 1,000,000                   |                             |                                |                               |
| SPECIAL EVENTS FUND              | 20,000                      | 25,000                      | 25,000                         | 25,000                        |
| GENERAL CONTINGENCY              | 0                           | 0                           | 0                              | 0                             |
| <b><i>Total General Fund</i></b> | <b><u>\$ 17,509,224</u></b> | <b><u>\$ 17,862,325</u></b> | <b><u>\$ 17,511,570</u></b>    | <b><u>\$ 18,987,078</u></b>   |

| <b><i>AUTHORIZED<br/>PERSONNEL</i></b>     | <b>FISCAL<br/>2012 - 13</b> | <b>FISCAL<br/>2013 - 14</b> | <b>FISCAL<br/>2014 - 15</b> | <b>FISCAL<br/>2015 - 16</b> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| SERVICE / MAINTENANCE                      | 41.00                       | 41.00                       | 41.00                       | 41.00                       |
| OFFICE / CLERICAL                          | 21.00                       | 21.00                       | 21.00                       | 21.00                       |
| TECHNICAL                                  | 28.00                       | 27.00                       | 27.00                       | 29.00                       |
| SWORN PERSONNEL                            | 40.00                       | 40.00                       | 40.00                       | 40.00                       |
| PROFESSIONAL                               | 7.00                        | 7.00                        | 7.00                        | 7.00                        |
| MANAGEMENT / SUPERVISION                   | 27.66                       | 28.16                       | 28.16                       | 28.16                       |
| TEMPORARY / SEASONAL                       | 19.45                       | 22.52                       | 23.76                       | 24.23                       |
| <b><i>Total General Fund Personnel</i></b> | <b>184.11</b>               | <b>186.68</b>               | <b>187.92</b>               | <b>190.39</b>               |

## UTILITY FUND REVENUE BY CATEGORY

| REVENUE                      | 2013- 14<br>ACTUAL   | 2014 - 15<br>BUDGET  | 2014 - 15<br>ESTIMATED | 2015 - 16<br>PROPOSED |
|------------------------------|----------------------|----------------------|------------------------|-----------------------|
| Plumbing Permits             | \$ 18,864            | \$ 18,000            | \$ 27,000              | \$ 20,000             |
| Tap Fees                     | 83,230               | 14,650               | 50,000                 | 20,000                |
| Administrative Fees          | 199,867              | 190,700              | 190,700                | 196,763               |
| Water Fees                   | 3,526,757            | 4,016,285            | 3,804,850              | 4,286,792             |
| Sewer Fees                   | 3,280,199            | 3,703,060            | 3,511,994              | 3,818,727             |
| Sanitation Fees              | 3,193,998            | 3,243,940            | 3,308,255              | 3,478,989             |
| Miscellaneous                | 164,050              | 138,040              | 161,097                | 155,500               |
| Interest                     | 4,560                | 3,780                | 5,000                  | 3,700                 |
| <b>Total Utility Revenue</b> | <b>\$ 10,471,525</b> | <b>\$ 11,328,455</b> | <b>\$ 11,058,896</b>   | <b>\$ 11,980,471</b>  |



**UTILITY FUND  
EXPENDITURES BY CATEGORY**

| <b><i>EXPENDITURES</i></b>       | <b>2013 - 14</b>     | <b>2014 - 15</b>     | <b>2014 - 15</b>     | <b>2015 - 16</b>     |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                  | <b>ACTUAL</b>        | <b>BUDGET</b>        | <b>ESTIMATED</b>     | <b>PROPOSED</b>      |
| <b>SALARIES &amp; WAGES</b>      | \$ 2,202,154         | \$ 2,446,600         | \$ 2,267,688         | \$ 2,619,700         |
| <b>EMPLOYEE BENEFITS</b>         | 777,735              | 888,500              | 768,491              | 915,100              |
| <b>OPERATING EXPENSES</b>        | 4,636,104            | 5,155,336            | 5,226,799            | 5,645,430            |
| <b>CAPITAL OUTLAY</b>            | 38,511               | 60,000               | 60,000               | 54,000               |
| <b>INTERFUND TRANSFERS:</b>      |                      |                      |                      |                      |
| GENERAL FUND                     |                      |                      |                      |                      |
| ADMIN FEE - SANITATION           | 127,100              | 127,100              | 127,100              | 127,100              |
| ADMIN FEE - WATER W/WATER        | 311,290              | 311,289              | 311,290              | 311,290              |
| FRANCHISE FEE                    | 102,000              | 102,000              | 102,000              | 102,000              |
| EQUIPMENT REPLACEMENT            | 716,152              | 668,295              | 623,985              | 636,516              |
| UTILITY PROJECTS                 | 0                    | 0                    | 0                    | 0                    |
| UTILITY DEBT SERVICE             | 1,569,335            | 1,569,335            | 1,569,335            | 1,569,335            |
| UTILITY CONTINGENCY              | 0                    | 0                    | 0                    | 0                    |
| UNEMPLOYMENT INSURANCE           | 0                    | 0                    | 0                    | 0                    |
| <b><i>Total Utility Fund</i></b> | <b>\$ 10,480,381</b> | <b>\$ 11,328,455</b> | <b>\$ 11,056,688</b> | <b>\$ 11,980,471</b> |

| <b><i>AUTHORIZED<br/>PERSONNEL</i></b>     | <b>FISCAL</b>    | <b>FISCAL</b>    | <b>FISCAL</b>    | <b>FISCAL</b>    |
|--|------------------|------------------|------------------|------------------|
|  | <b>2012 - 13</b> | <b>2013 - 14</b> | <b>2014 - 15</b> | <b>2015 - 16</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             | 6.84             | 6.84             | 7.84             |
| <b><i>Total Utility Fund Personnel</i></b> | <b>62.34</b>     | <b>62.84</b>     | <b>62.84</b>     | <b>63.84</b>     |

# Proposed FY 15-16 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 2015-2016 Budget

Included in the Capital Outlay accounts of:

**General and Utility Fund Departments** **\$83,800**

The majority of the items budgeted are for sanitation dumpsters (\$54,000) and weight room equipment at the Recreation Center (\$20,000).

**Equipment Replacement Fund Purchases (see Other Funds Tab)** **\$1,809,950**

Funds budgeted here include Replacement of the radio system (\$465,000), computer equipment and software (\$269,450), replace two patrol vehicles (\$94,000) replace utility dump truck (\$100,000) replace commercial garbage truck (\$250,000), replace residential garbage truck (\$300,000) and a new bariatric lift for EMS (\$39,000).

**General & Utility Projects additional proposed projects (see Capital Projects Tab)** **\$970,000**

Projects budgeted here include replacement of the radios (\$500,000) replace fire bunker gear and air packs (\$105,000), Parks and Recreation Masterplan (\$75,000) Creekside subdivision bridge (\$75,000), Backhoe purchase for the Golf Course (\$55,000) A/C Replacements (\$40,000) and Dog Park plan development (\$25,000).

**Total Capital Expenditures from annually budgeted funds** **\$2,863,750**

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), 2013 Infrastructure Improvements (\$4,000,000), 2013 Water and Sewer Bond Construction fund (\$3,500,000), 2013 Downtown Revitalization Bond Construction Fund (\$2,000,000) and the 2014 Economic Incentives Fund.

# MAJOR REVENUES



LAKE JACKSON

*City of Enchantment*



# MAJOR REVENUE SOURCES

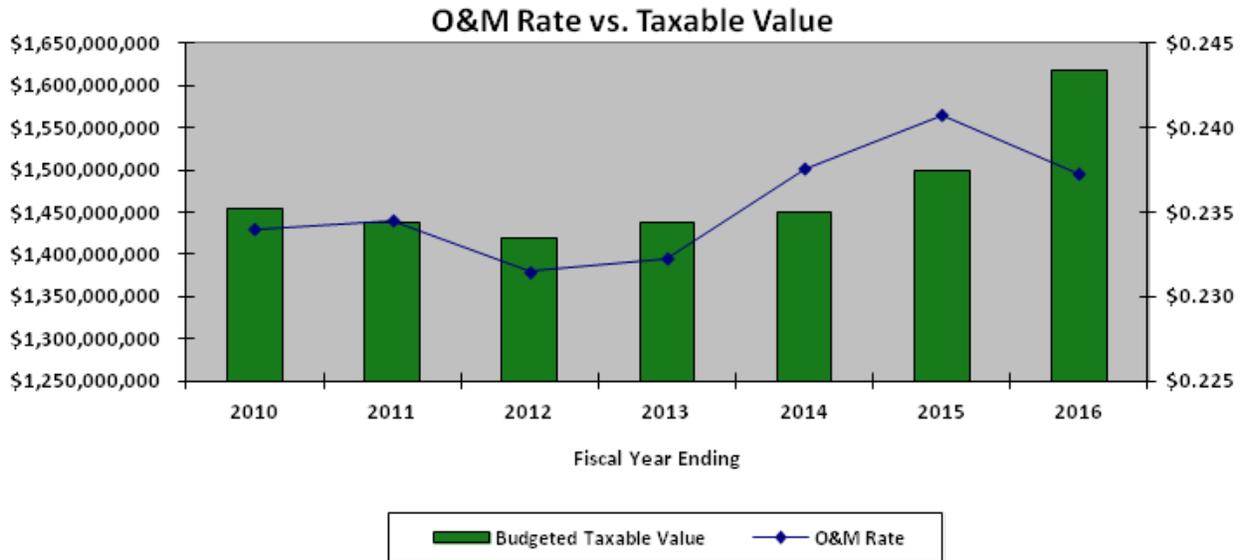
## PROPERTY TAX

FY 2015-16

|                                 |                            |
|---------------------------------|----------------------------|
| <i>General Fund Budget</i>      | <i>\$ 3,802,612</i>        |
| <i>Debt Service Fund Budget</i> | <u><i>2,107,554</i></u>    |
| <i>Total Property Taxes</i>     | <u><i>\$ 5,910,166</i></u> |

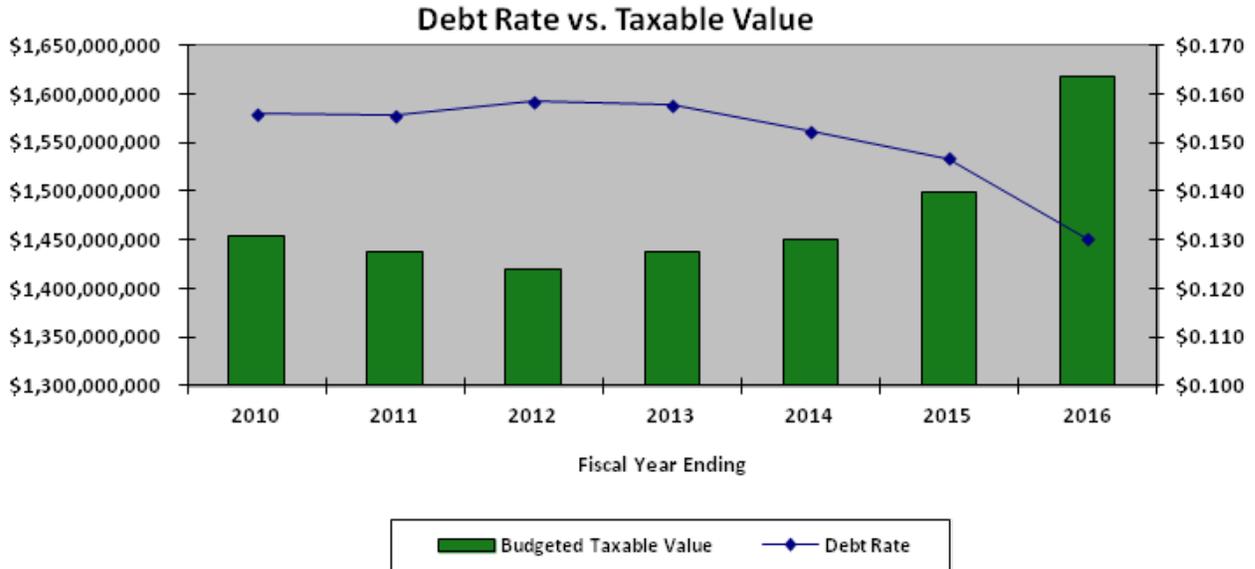
Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1<sup>st</sup>. The city’s property tax is levied each October 1<sup>st</sup> on the assessed value listed as of January 1<sup>st</sup> for all real and business personal property located in the City. Assessed values 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 2015-16 (2015 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated values on appeals not yet resolved) is \$1,618,677,642. This is an 8.04% 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 O&M rate provides for the operation and maintenance of general government functions such as Police, Humane, Fire, EMS, Code Enforcement, Building Permits, Drainage, Streets, Parks, and Recreation. This portion of the tax rate is recorded as revenue in the General Operating Fund.



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



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       | 2010                      | 2011                      | 2012                      | 2013                      | 2014                      | 2015 Proj.                | 2016 Budg.                |
|-------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| General Fund      | \$3,411,203               | \$3,396,095               | \$3,296,461               | \$3,351,088               | \$3,466,594               | \$3,621,536               | \$3,802,612               |
| Debt Service Fund | <u>\$2,273,573</u>        | <u>\$2,251,005</u>        | <u>\$2,238,132</u>        | <u>\$2,258,417</u>        | <u>\$2,208,460</u>        | <u>\$2,206,846</u>        | <u>\$2,107,554</u>        |
| <b>Total</b>      | <u><u>\$5,684,776</u></u> | <u><u>\$5,647,100</u></u> | <u><u>\$5,534,593</u></u> | <u><u>\$5,609,505</u></u> | <u><u>\$5,675,054</u></u> | <u><u>\$5,828,382</u></u> | <u><u>\$5,910,166</u></u> |

### SALES TAX

|   |                            |
|---|----------------------------|
|   | <u><i>FY 2015-16</i></u>   |
| <i>General Fund Budget</i>              | <i>\$ 5,950,000</i>        |
| <i>Economic Development Fund Budget</i> | <u><i>3,135,000</i></u>    |
| <i>Total Sales Tax Revenue</i>          | <u><i>\$ 9,085,000</i></u> |

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.

## MAJOR REVENUE SOURCES

1.00% is used for the City's general operating purposes, and is the largest revenue source of the General Fund, accounting for approximately 31.3% of General Fund revenues.

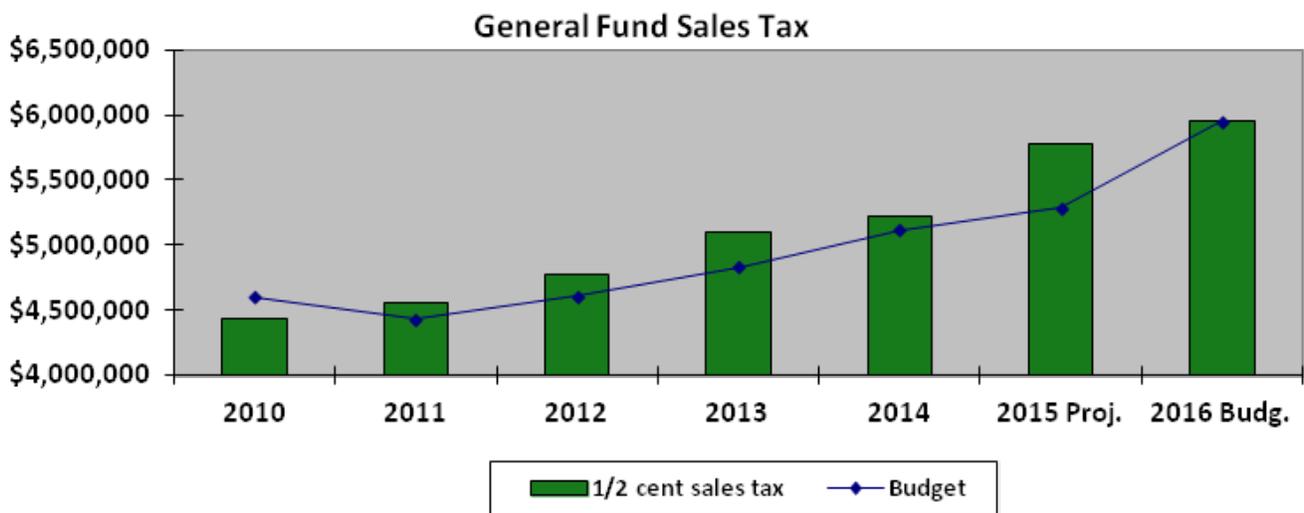
0.50% is allocated to the Lake Jackson Economic Development Corporation (LJEDC), the City's 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, 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

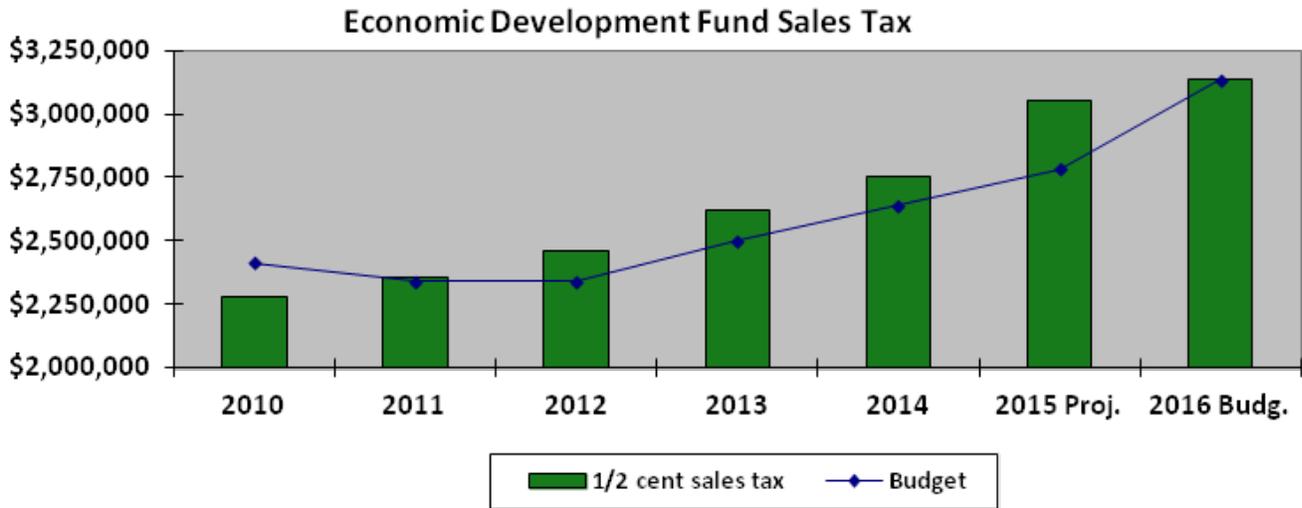
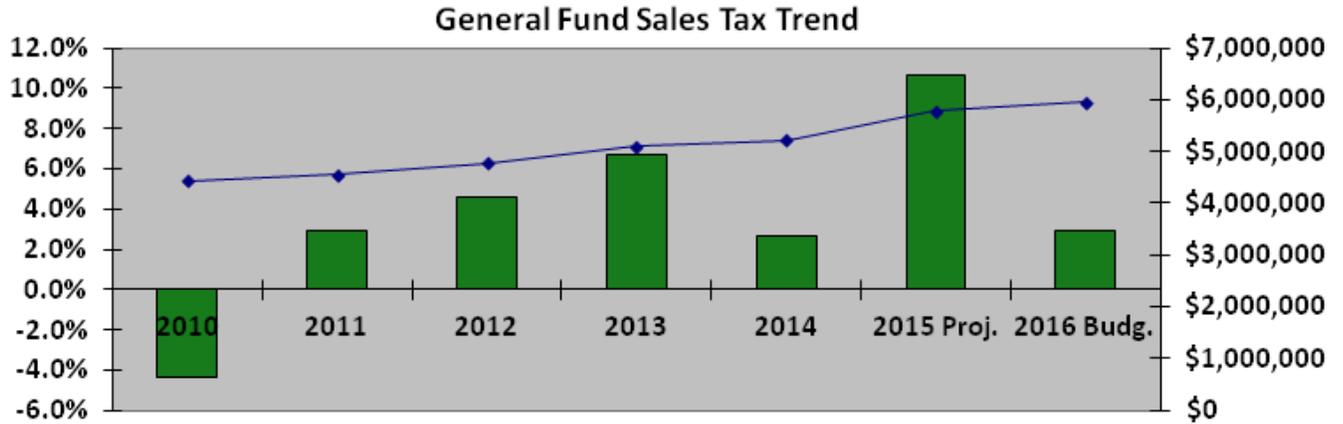
Aggregate historical data, adjusted for any known changes to the base, is used to project future sales tax revenues. Currently, we are projecting fiscal year 2015 sales tax receipts to exceed the fiscal year 2015 budget by 9.50% (\$766,747). For fiscal year 2015-16, we anticipate that sales tax receipts will continue to grow. As a result, for fiscal year 2015-16 we are estimating \$9.09 million in sales tax revenues (\$5.95 million General Fund, \$3.14 million Economic Development Fund). This is a 2.85% increase (\$167,685 General Fund, \$83,793 Economic Development Fund) from the fiscal year 2014-15 projections.



### *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 \$280,000 in fiscal 2015-16.

# MAJOR REVENUE SOURCES



## SALES TAX REVENUE

| Fiscal Year      | 2010               | 2011               | 2012               | 2013               | 2014               | 2015 Proj.         | 2016 Budg.         |
|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund     | \$4,432,443        | \$4,562,725        | \$4,772,141        | \$5,093,359        | \$5,226,636        | \$5,782,415        | \$5,950,000        |
| Econ. Devlp Fund | \$2,277,196        | \$2,355,777        | \$2,457,990        | \$2,619,312        | \$2,752,237        | \$3,051,207        | \$3,135,000        |
| <b>Total</b>     | <b>\$6,709,639</b> | <b>\$6,918,502</b> | <b>\$7,230,131</b> | <b>\$7,712,671</b> | <b>\$7,978,873</b> | <b>\$8,833,622</b> | <b>\$9,085,000</b> |

## FRANCHISE FEES

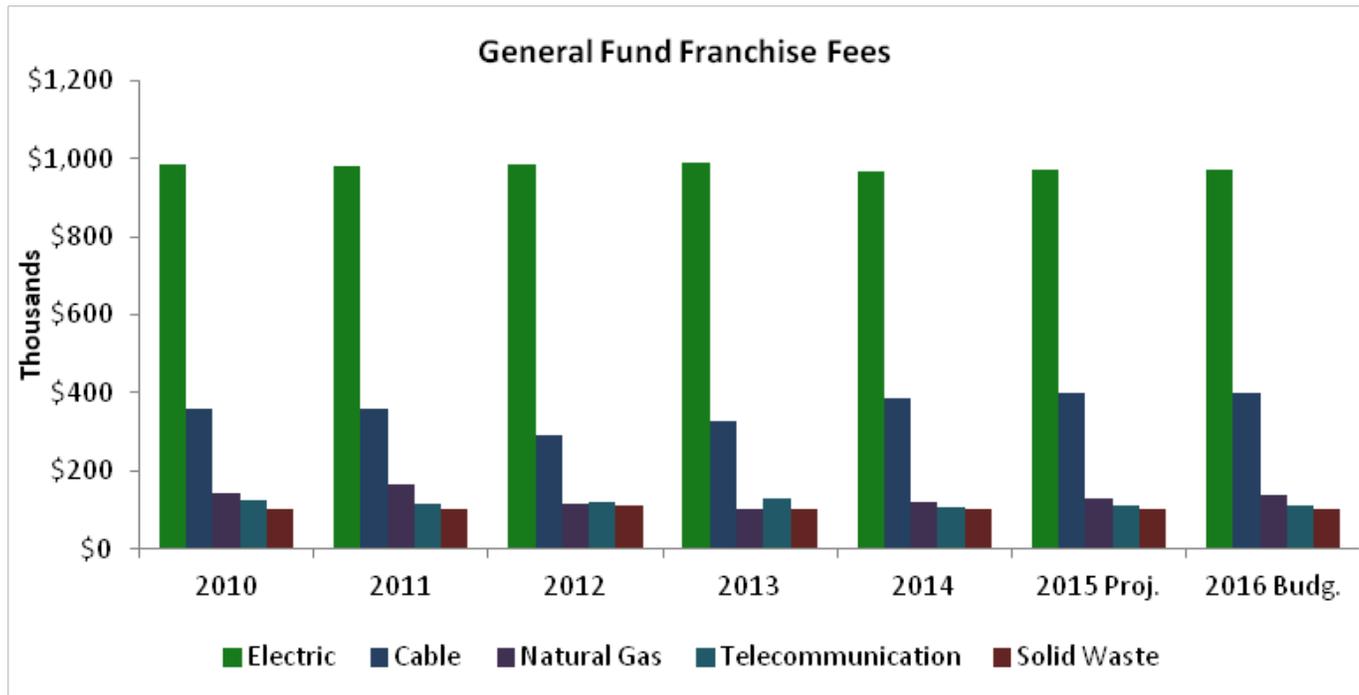
|                                     |                            |
|-------------------------------------|----------------------------|
|                                     | <u>FY 2015-16</u>          |
| General Fund Budget                 | \$ 1,717,775               |
| PEG Fund Budget                     | <u>80,000</u>              |
| <b>Total Franchise Fee Revenues</b> | <b><u>\$ 1,797,775</u></b> |

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

## MAJOR REVENUE SOURCES

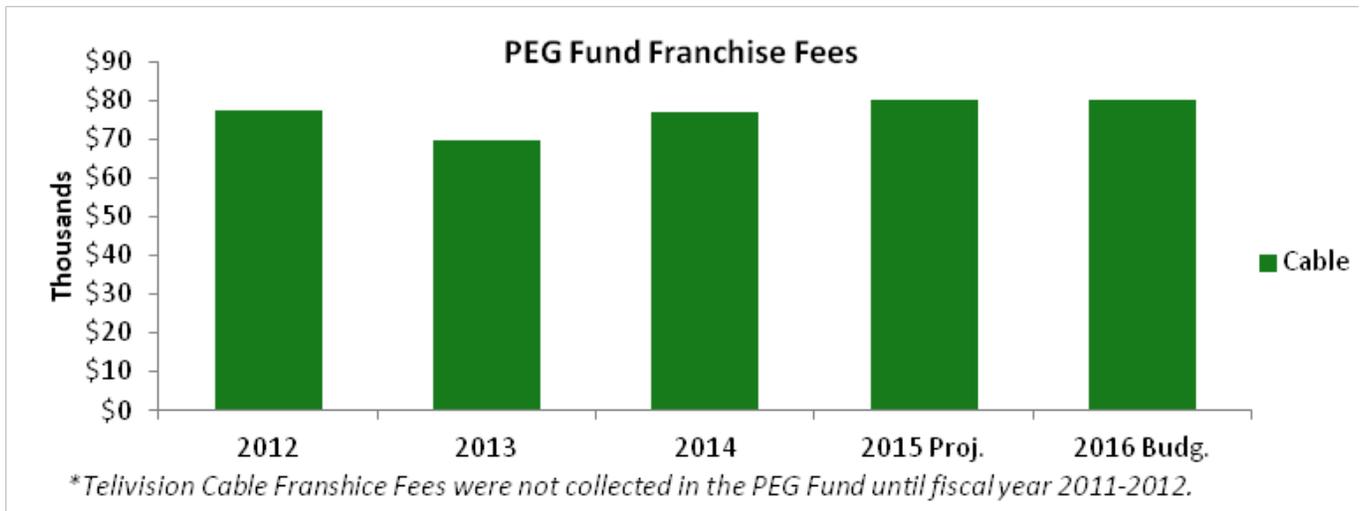
receipts or a per-unit of usage charge (generated by customers located within the City’s corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- 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.
- 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 of the cable operator’s gross receipts. The General Operating Fund receives payments equivalent to 5% of the cable operator’s gross receipts. An additional 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 residential sanitation revenues.



The City’s franchise fees are estimated to total \$1,797,775 in fiscal year 2015-16, which is an increase of 0.36% (\$6,419 General Fund) from the fiscal year 2014-15 projections. Projections are based on trend analysis.

# MAJOR REVENUE SOURCES



## INDUSTRIAL DISTRICT

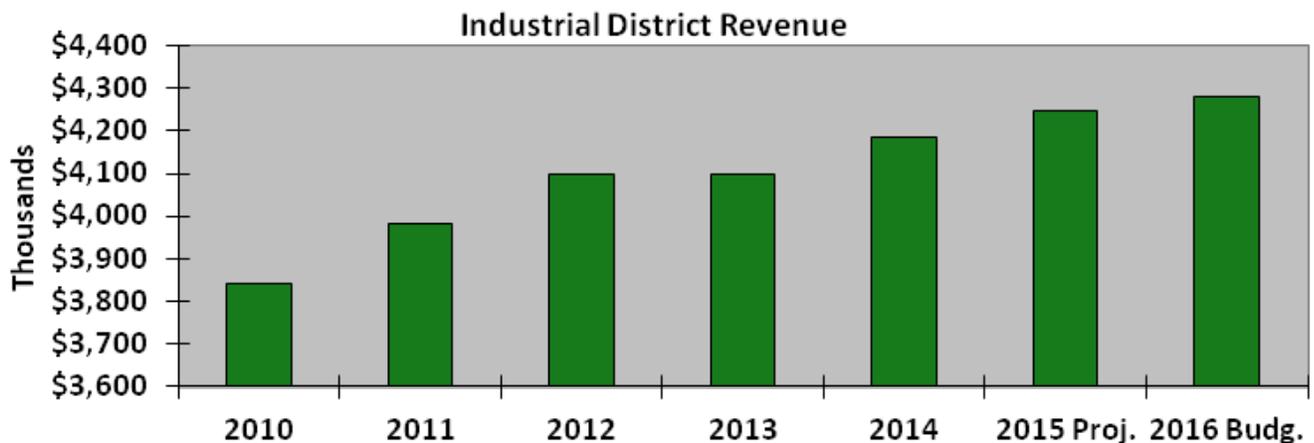
FY 2015-16

General Fund Budget

\$ 4,278,632

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. Starting in fiscal year 2013-2014, the payments were 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 \$29,742, or \$4.28 million, will be paid to the City of Lake Jackson in fiscal year 2015-2016.



# MAJOR REVENUE SOURCES

## OPERATING TRANSFERS

FY 2015-16

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. The total of the transfers from the Utility Fund equate to \$438,390.

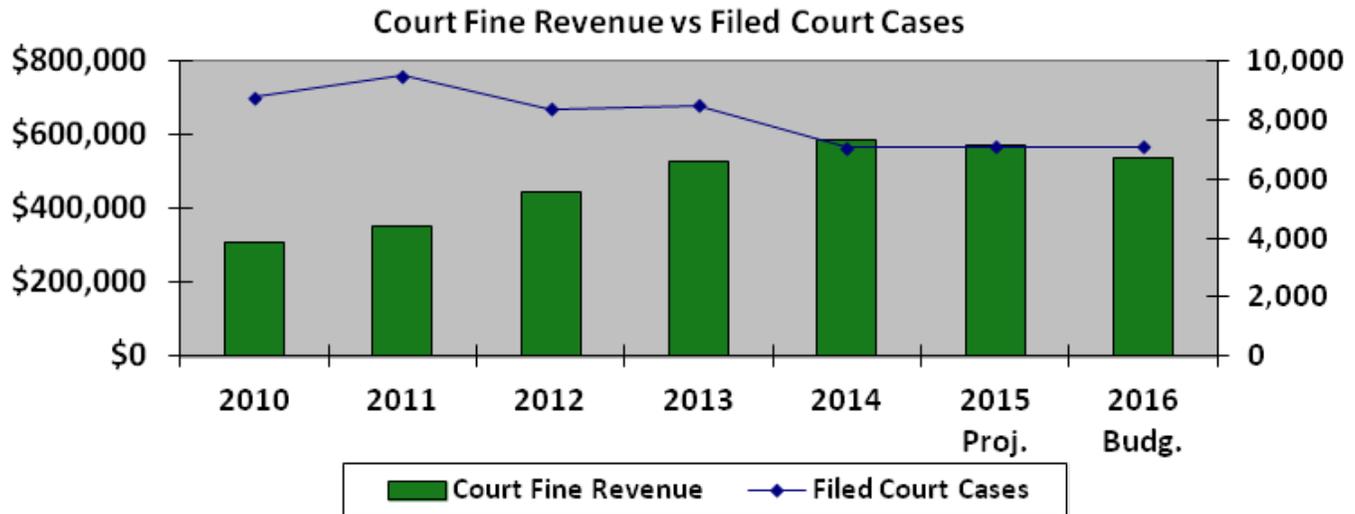
The General Fund also receives a \$350,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center. Overall, operating transfers will equal \$788,390.

## COURT FINES

FY 2015-16

General Fund Budget \$ 5538,424

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. Over the past few years the City has seen a decrease in the number of citations being issued. However, the City has not seen a corresponding drop in revenues due to an increase in the collection rates directly related to the City contracting with a new collection agency in fiscal year 2012-2013. As a result, the City is estimating a 7.9% (\$41,500) increase in 2014-15 projected court fine revenue (\$570,000) over the 2014-15 budget expectations (\$528,500). As it is the City's philosophy to budget revenues conservatively, for fiscal 2015-16, we are budgeting \$513,424 for court fine revenue.



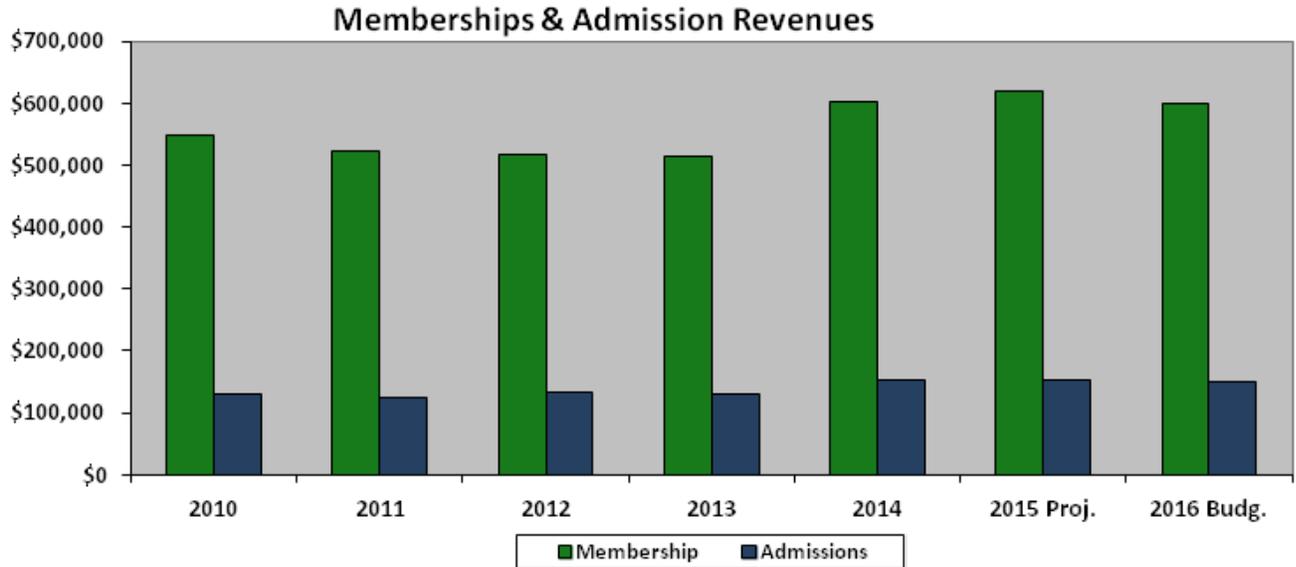
## RECREATION FEES

FY 2015-16

General Fund Budget \$ 881,200

Over 85% (\$750,000) of the Recreation revenues are comprised of admissions and memberships. The other 15% (\$131,200) of recreation revenues are primarily comprised of fees collected from the youth and adult programs, as well as the rental of facilities.

# MAJOR REVENUE SOURCES



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 that fiscal year 2014-15 membership and admissions revenue will be \$774,000, or 6.9% (\$58,500) above the fiscal year 2014-15 budget of \$720,000. For 2015-16, we are conservatively budgeting \$750,000 for memberships and admissions – which is 4.2% (\$30,000) above last year’s budget.

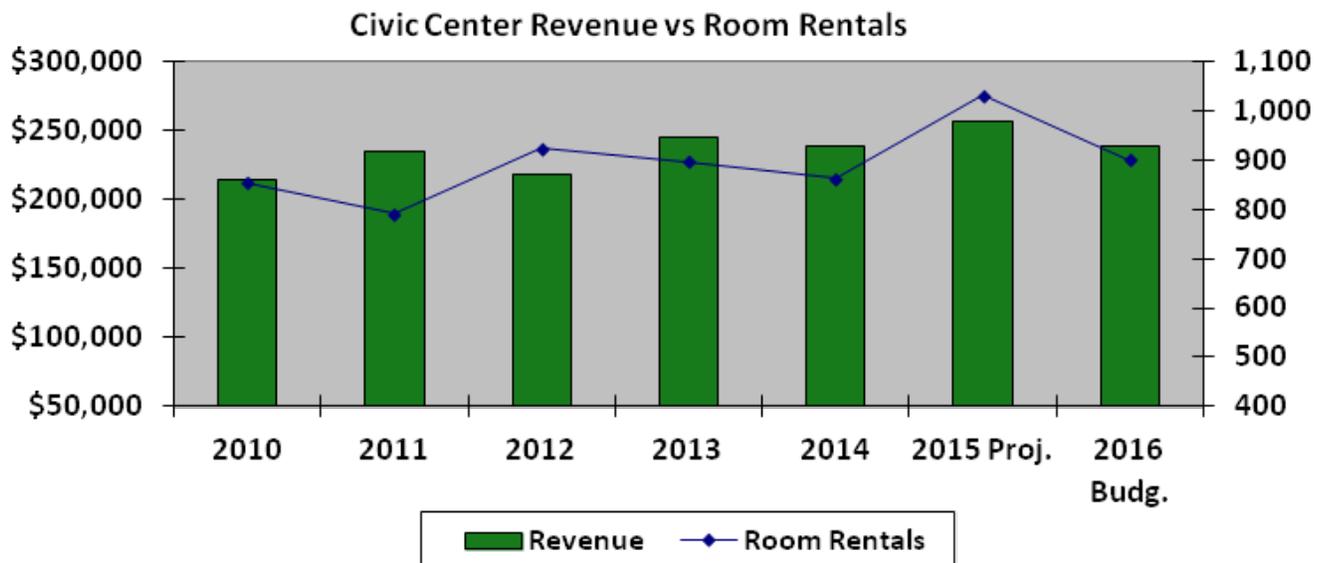
## CIVIC CENTER REVENUE

*FY 2015-16*

*General Fund Budget*

**\$ 239,000**

Civic Center revenues fluctuate in proportion to the number and type of rented rooms. The City is projecting to collect Civic Center revenues totaling \$256,375 for the 2014-15 fiscal year, which is \$31,875 above the adopted budget of \$224,500. As is the City’s philosophy to budget conservatively, for 2015-16, Civic Center revenues are budgeted at \$239,000. Civic Center revenues are budgeted using trend analysis.



# MAJOR REVENUE SOURCES

## PERMITS

|                     |                   |
|---------------------|-------------------|
|                     | <u>FY 2015-16</u> |
| General Fund Budget | \$ 283,500        |
| Utility Fund Budget | <u>20,000</u>     |
| Total Permits       | <u>\$ 303,500</u> |

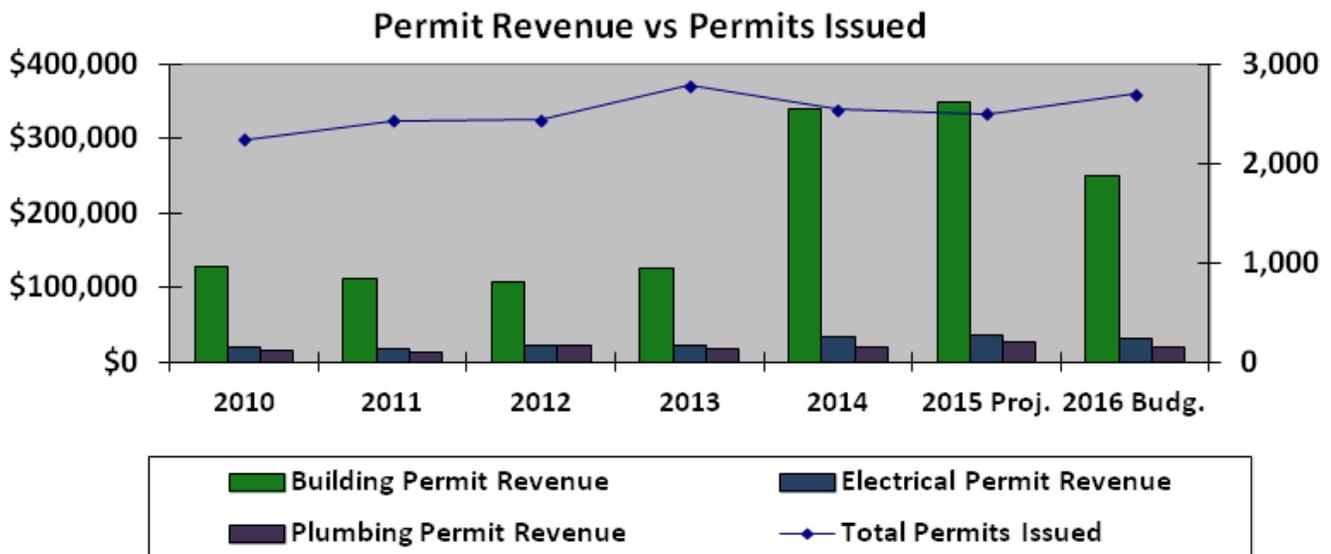
Building Permit revenues include fees for the construction, alteration, removal, or demolition of buildings within the City. Building Permit revenue fluctuates based on the amount of building construction and the projected value of the structure.

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.

During fiscal year 2014-15 permits have been issued for several large projects such as the Dow Innovation Center, Plantation Park, and Urban Crest. Due to these large projects, fiscal year 2014-2015 projections are expected to exceed the adopted budget by over \$166,000 (\$143,500,000 building, \$11,000 electrical, and \$9,000 plumbing). For fiscal year 2015-16, we are budgeting a 24.2% (\$59,041) increase in combined permit revenues from the 2014-15 adopted budget. Permit revenues are budgeted based on anticipated construction and historical trends. As a result of the new growth in the City we have increased our budgeted permit revenue accordingly.



# MAJOR REVENUE SOURCES

## WATER REVENUES

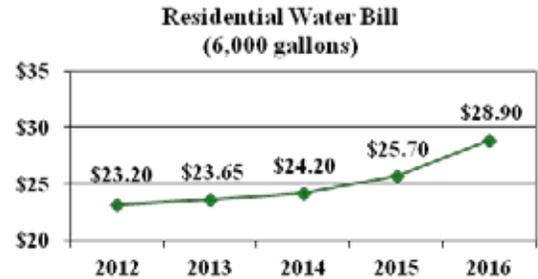
FY 2015-16

*Utility Fund Budget*                      \$ 4,293,252

Water revenues account for \$4,293,252 (36%) of the budgeted utility revenues for FY 2015-16.

These revenues are based on the following water rates:

|                                |                          |
|--------------------------------|--------------------------|
| Base Rate (2,000 gallons)      | \$12.90 per month        |
| Between 2,000 & 20,000 gallons | \$4.00 per 1,000 gallons |
| Over 20,000 gallons            | \$4.25 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 2015-16 BWA is increasing water rates by 13.8%, increasing their rate from \$2.25/1000 gallons to \$2.56/1000 gallons. We will increase our base rate to \$12.90 for 2,000 gallons and our per thousand to \$4.00 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.

The 2015-16 fiscal year water revenue budget projection is determined by using the city’s customer base of 24 apartment complexes, 445 commercial accounts, 80 irrigation accounts, and 8,300 residences. Utilizing five years of data we have estimated the following water usages for these customer types:

| 2016                        | Avg. Gallons<br>Over Base | Annual<br>estimated  | Over Base                | Base Dollars              |
|-----------------------------|---------------------------|----------------------|--------------------------|---------------------------|
| Avg. No. of<br>Customers    | Per<br>Customer /Unit     | gallons<br>Over Base | Dollars                  | @ \$12.90<br>per Customer |
| <b>USAGE UNDER 20 TGALS</b> |                           |                      | <b>@\$4.00 per 1,000</b> |                           |
| Multi - Family              | 24 (2,961 units)          | 3.35                 | 11,903                   | \$47,613                  |
| Commercial                  | 445                       | 34.39                | 34,892                   | \$139,568                 |
| Irrigation                  | 80                        | 18.00                | 5,184                    | \$20,736                  |
| Residential                 | 8,300                     | 3.84                 | 359,516                  | \$1,438,065               |
| <b>USAGE OVER 20 TGALS</b>  |                           |                      | <b>@\$4.25 per 1,000</b> |                           |
| Multi - Family              |                           |                      | 107,129                  | \$455,298                 |
| Commercial                  |                           |                      | 148,751                  | \$632,190                 |
| Irrigation                  |                           |                      | 12,096                   | \$51,408                  |
| Residential                 |                           |                      | 22,948                   | \$97,528                  |
| Dow                         |                           |                      | 10,950                   | \$46,538                  |
| <b>Total Water Fees</b>     |                           |                      | <b>\$4,293,252</b>       |                           |

# MAJOR REVENUE SOURCES

## SEWER REVENUES

FY 2015-16

Utility Fund Budget \$ 3,814,480

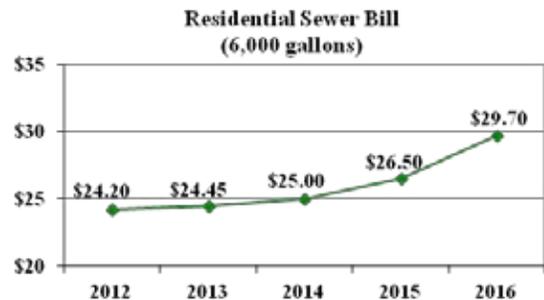
Sewer revenues account for \$3,814,480 (or 32.0%) of the projected utility revenues for FY 2015-16.

These revenues are based on the following sewer rates:

Base Rate (2,000 gallons) \$ 12.90  
 Over 2,000 gallons \$ 4.20 per 1,000 gallons

\*Sewer rates for residential customers are capped at 15,000 gallons/month.

When compared to the Fiscal Year 2014-15 Adopted Budget, these rates reflect a \$1.20 increase in the base rate and a \$.50 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 39 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                   | 2016<br>Avg. No. of<br>Customers | Avg. Gallons<br>Over Base<br>Per<br>Customer /Unit | Annual<br>estimated<br>gallons<br>Over Base | Over Base<br>Dollars<br>@\$4.25 per 1,000 | Base Dollars<br>@ \$13.05<br>per Customer |
|-------------------------|----------------------------------|--|---|---|---|
| <b>SEWER</b>            |                                  |  |   |   |   |
| Multi - Family          | 24 (2,961 units)                 | 3.35   | 119,032                                     | \$505,887                                 | \$6,577                                   |
| Commercial              | 415                              | 34.39  | 171,262                                     | \$727,864                                 | \$64,989                                  |
| Residential             | 8,250                            | 3.00   | 297,000                                     | \$1,262,250                               | \$1,291,950                               |
| Dow                     |                                  |  | 10,950                                      | \$46,538                                  |   |
| <b>Total Sewer Fees</b> |                                  |  |   | <b>\$3,859,517</b>                        |   |

## SANITATION FEES

Sanitation fees account for \$3,478,989 or 29.2% of projected utility revenues for FY 2015-16. These revenues are based on the following sanitation rates:

Residential Garbage/Trash \$16.06 per month  
 Residential Recycling \$ 2.37 per month  
 Apartment Garbage/Trash \$16.06 per unit per month  
 Apartment Recycling \$ 1.18 per unit per month

## MAJOR REVENUE SOURCES

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### Dumpster Rates Number Of Pickups Per Week

|                        | 2x      | 3x       | 4x       | 5x       | 6x       |
|------------------------|---------|----------|----------|----------|----------|
| 3 Cubic Yard Container | \$70.68 | \$105.92 | \$141.34 | \$189.81 | \$212.00 |
| 4 Cubic Yard Container | \$94.20 | \$141.34 | \$188.43 | \$235.56 | \$282.63 |

### Shared Dumpster Rates

|                 |         |
|-----------------|---------|
| Small Business  | \$26.02 |
| Medium Business | \$33.93 |
| Large Business  | \$41.86 |

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 9 residential garbage/recycle trucks, 4 commercial trucks, 2 roll-off trucks, 5 flatbed trucks, 2 landscape loaders, 1 front-end loader, and 1 dumpster container truck.

The 2015-16 budgeted sanitation revenues were determined as follows:

#### Residential

Using the projected customer base of 8,200 and fee of \$16.06, the calculated revenue would be \$1,580,304.

#### Residential Recycling

8,200 customers x \$2.37 per month x 12 month = \$233,208.

#### Apartment/Multi-family Garbage

The projected revenue for apartment and multi-family garbage collection is \$571,000.

#### Apartment/Multi-family Recycling

The projected revenue for apartment and multi-family recycling is \$40,300.

#### Commercial Garbage

The projected revenue for commercial garbage is \$725,077 for FY 15-16.

Police/Municipal Court building view from top of  
Lake Jackson Volunteer Fire Department  
(new Dow Administrative Building is under construction in the background)



# GENERAL FUND



LAKE JACKSON

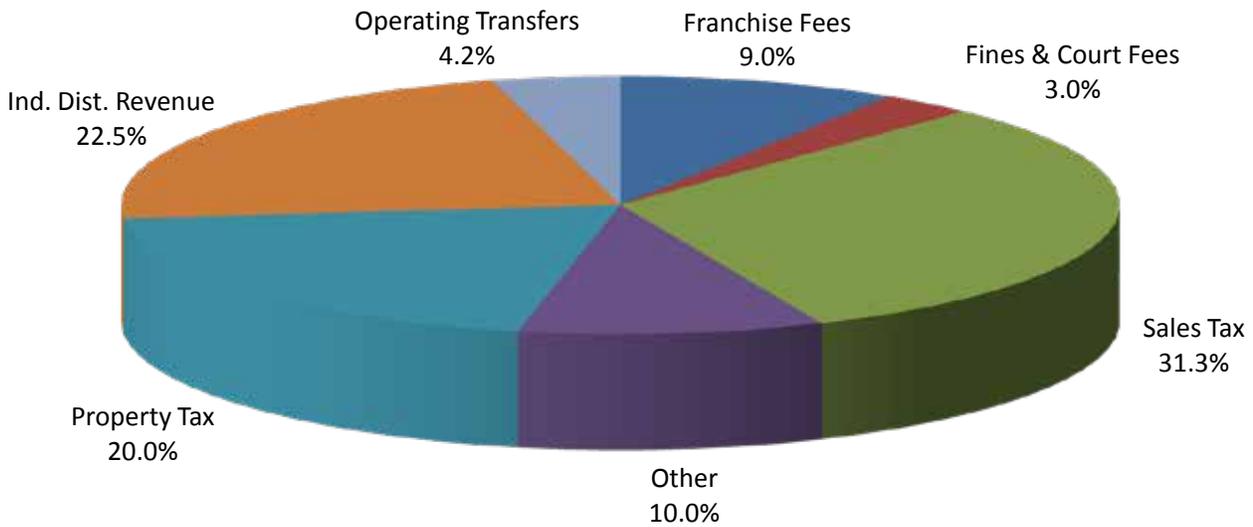
*City of Enchantment*



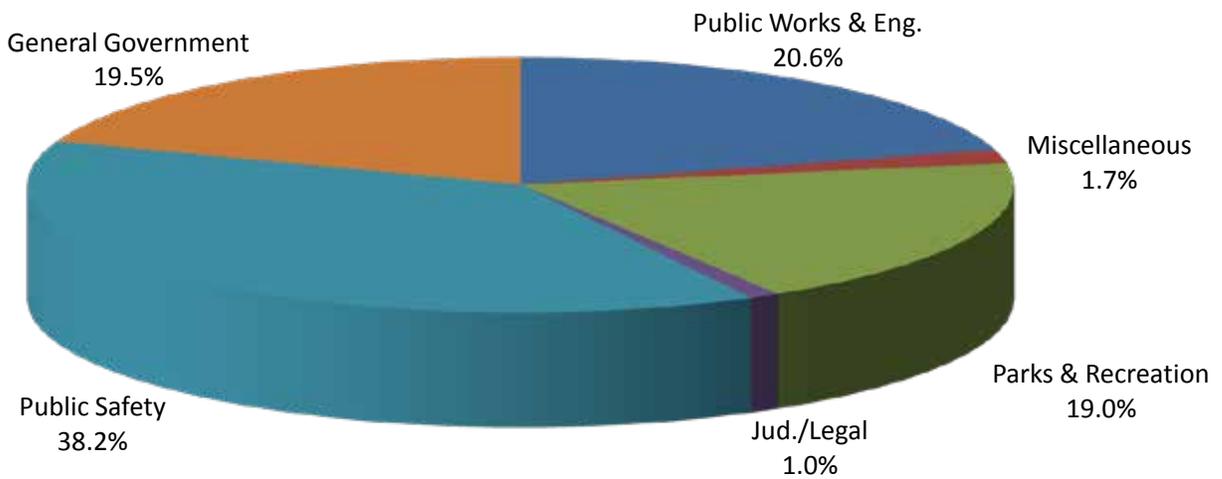
# GENERAL OPERATING FUND

## Revenues vs Expenditures

### FY 2015-16 Revenues



### FY 2015-16 Expenditures



## GENERAL FUND BUDGET SUMMARY

| <i><b>Revenues</b></i>             | <b>2013-14</b>      | <b>2014-15</b>      | <b>2014-15</b>      | <b>2015-16</b>      |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | <b>Actual</b>       | <b>Budget</b>       | <b>Estimated</b>    | <b>Proposed</b>     |
| Property Tax                       | \$3,466,594         | \$3,621,536         | \$3,621,536         | \$3,802,612         |
| Sales Tax                          | 5,226,636           | 5,283,875           | 5,782,415           | 5,950,000           |
| Franchise Fees                     | 1,682,814           | 1,646,875           | 1,711,356           | 1,717,775           |
| Industrial District Revenue        | 4,186,100           | 4,248,890           | 4,248,890           | 4,278,632           |
| Licenses and Permits               | 568,270             | 402,359             | 586,045             | 486,045             |
| Civic Center/Jasmine Hall Fees     | 252,394             | 239,500             | 271,375             | 254,000             |
| Recreation Fees                    | 883,315             | 843,100             | 901,600             | 881,200             |
| Fines and Court Fees               | 625,201             | 566,500             | 608,000             | 576,424             |
| Intergovernmental                  | 92,996              | 92,000              | 92,000              | 92,000              |
| Interest and Other Revenue         | 141,925             | 129,300             | 174,532             | 160,000             |
| Utility Administrative Fee         | 438,389             | 438,390             | 438,390             | 438,390             |
| Transfer from Economic Development | 350,000             | 350,000             | 350,000             | 350,000             |
| <b>Total Resources</b>             | <b>\$17,914,634</b> | <b>\$17,862,325</b> | <b>\$18,786,139</b> | <b>\$18,987,078</b> |

| <i><b>Expenditures</b></i>        | <b>2013-14</b>      | <b>2014-15</b>      | <b>2014-15</b>      | <b>2015-16</b>      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | <b>Actual</b>       | <b>Budget</b>       | <b>Estimated</b>    | <b>Proposed</b>     |
| General Government Services       |                     |                     |                     |                     |
| Non-Departmental                  | 127,778             | 132,000             | 281,265             | 172,000             |
| Administration                    | 1,281,998           | 1,319,872           | 1,354,242           | 1,467,494           |
| Elections                         | 12,161              | 12,500              | 8,000               | 12,500              |
| Civic Center                      | 557,679             | 599,440             | 597,633             | 605,844             |
| Financial Services                |                     |                     |                     |                     |
| Finance                           | 1,052,317           | 1,002,130           | 949,408             | 1,043,787           |
| Municipal Court                   | 365,518             | 380,555             | 391,879             | 400,130             |
| Legal Services                    | 154,833             | 174,030             | 174,733             | 190,185             |
| Public Safety Services            |                     |                     |                     |                     |
| Police                            | 4,744,960           | 5,070,265           | 4,939,498           | 5,450,380           |
| Fire                              | 733,067             | 840,330             | 817,211             | 985,101             |
| Emergency Medical Services        | 485,526             | 496,500             | 502,888             | 501,044             |
| Humane                            | 277,891             | 302,693             | 304,930             | 319,073             |
| Engineering Services              | 411,321             | 429,980             | 453,756             | 459,877             |
| Public Works Services             |                     |                     |                     |                     |
| Street                            | 949,759             | 1,024,315           | 990,805             | 1,130,371           |
| Drainage                          | 845,185             | 1,004,380           | 793,324             | 982,249             |
| Code Enforcement/Bldg. Inspection | 572,207             | 599,405             | 550,735             | 604,750             |
| Garage                            | 609,228             | 716,975             | 712,185             | 730,425             |
| Parks and Recreation Services     |                     |                     |                     |                     |
| Parks                             | 1,115,067           | 1,268,905           | 1,183,271           | 1,299,575           |
| Recreation                        | 1,930,742           | 2,180,155           | 2,187,158           | 2,302,089           |
| Miscellaneous Services            |                     |                     |                     |                     |
| KLJB                              | 31,067              | 45,000              | 45,000              | 50,000              |
| Library                           | 133,178             | 135,935             | 160,798             | 163,753             |
| Museum                            | 81,263              | 85,960              | 71,851              | 75,451              |
| Youth Advisory                    | 14,046              | 16,000              | 16,000              | 16,000              |
| Senior Advisory                   | 22,433              | 25,000              | 25,000              | 25,000              |
| <b>Total Expenditures</b>         | <b>\$16,509,224</b> | <b>\$17,862,325</b> | <b>\$17,511,570</b> | <b>\$18,987,078</b> |

# GENERAL FUND PROJECTED REVENUES

|                                     | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-------------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Ad Valorem Taxes</b>             |                   |                   |                      |                     |
| Ad Valorem Taxes                    | \$3,466,594       | \$3,621,536       | \$3,621,536          | \$3,802,612         |
| <b>City Sales &amp; Use Tax</b>     | 5,226,636         | 5,283,875         | 5,782,415            | 5,950,000           |
| <b>Franchise Fees</b>               |                   |                   |                      |                     |
| Electric                            | 969,093           | 969,875           | 969,875              | 969,875             |
| Natural Gas                         | 119,805           | 120,000           | 129,481              | 135,900             |
| Southwestern Bell                   | 107,698           | 125,000           | 110,000              | 110,000             |
| Comcast                             | 384,218           | 330,000           | 400,000              | 400,000             |
| Solid Waste                         | 102,000           | 102,000           | 102,000              | 102,000             |
|                                     | <b>1,682,814</b>  | <b>1,646,875</b>  | <b>1,711,356</b>     | <b>1,717,775</b>    |
| <b>Industrial District Revenue</b>  | 4,186,100         | 4,248,890         | 4,248,890            | 4,278,632           |
| <b>Business License/Inspections</b> |                   |                   |                      |                     |
| Alcohol Beverage License            | 2,160             | 2,700             | 3,245                | 3,245               |
| Peddler Permit                      | 1,787             | 2,000             | 1,500                | 1,500               |
| Wrecker License                     | 1,400             | 1,200             | 1,800                | 1,800               |
| Health Inspections                  | 45,992            | 42,000            | 46,000               | 46,000              |
| Alarm Fees                          | 78,688            | 60,000            | 80,000               | 80,000              |
| Apartment Inspection Fee            | 67,483            | 68,000            | 70,000               | 70,000              |
|                                     | <b>197,510</b>    | <b>175,900</b>    | <b>202,545</b>       | <b>202,545</b>      |
| <b>Department of Justice Grants</b> | 2,788             | 2,800             | 3,496                | 0                   |
| <b>LEOSE - Training</b>             | 3,481             | 0                 | 3,436                | 0                   |
| <b>Permits</b>                      |                   |                   |                      |                     |
| Building Permits                    | 333,864           | 200,000           | 343,500              | 250,000             |
| Electrical Permits                  | 32,456            | 23,959            | 35,000               | 30,000              |
| Storm Water Permit                  | 810               | 0                 | 0                    | 0                   |
| Sign Permits                        | 3,630             | 2,500             | 5,000                | 3,500               |
|                                     | <b>370,760</b>    | <b>226,459</b>    | <b>383,500</b>       | <b>283,500</b>      |
| <b>State Govern. Shared Revenue</b> |                   |                   |                      |                     |
| Alcohol Beverage Taxes              | 77,951            | 69,000            | 106,000              | 100,000             |
| Criminal Justice Tax                | 19,200            | 24,000            | 24,000               | 24,000              |
|                                     | <b>97,151</b>     | <b>93,000</b>     | <b>130,000</b>       | <b>124,000</b>      |
| <b>General Government</b>           |                   |                   |                      |                     |
| Planning Fees                       | 1,382             | 1,500             | 1,500                | 1,500               |
| Printing & Duplicating              | 259               | 0                 | 29                   | 0                   |
|                                     | <b>1,641</b>      | <b>1,500</b>      | <b>1,529</b>         | <b>1,500</b>        |

## GENERAL FUND PROJECTED REVENUES

|                                 | 2013-14<br>Actual   | 2014-15<br>Budget   | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Recreation</b>               |                     |                     |                      |                     |
| Recreation Center               | \$767,221           | \$727,900           | \$782,900            | \$761,500           |
| Outdoor Pool                    | 8,832               | 9,200               | 8,700                | 8,700               |
| Youth Athletics                 | 20,053              | 11,000              | 20,000               | 15,000              |
| Youth Programs                  | 41,217              | 45,000              | 45,000               | 48,000              |
| Adult Programs                  | 25,493              | 25,000              | 25,000               | 27,500              |
| MacLean Sportsplex              | 11,493              | 15,000              | 10,500               | 10,500              |
| Misc. Park Use                  | 9,006               | 10,000              | 9,500                | 10,000              |
|                                 | <b>883,315</b>      | <b>843,100</b>      | <b>901,600</b>       | <b>881,200</b>      |
| <b>Civic Center Rentals</b>     | <b>239,026</b>      | <b>224,500</b>      | <b>256,375</b>       | <b>239,000</b>      |
| <b>Jasmine Hall Rentals</b>     | <b>13,368</b>       | <b>15,000</b>       | <b>15,000</b>        | <b>15,000</b>       |
| <b>Municipal Court Fines</b>    | <b>585,636</b>      | <b>528,500</b>      | <b>570,000</b>       | <b>538,424</b>      |
| <b>Court Fees</b>               | <b>39,565</b>       | <b>38,000</b>       | <b>38,000</b>        | <b>38,000</b>       |
| <b>Miscellaneous</b>            | <b>20,521</b>       | <b>17,000</b>       | <b>20,071</b>        | <b>18,500</b>       |
| <b>Brazosport College - SRO</b> | <b>58,996</b>       | <b>58,000</b>       | <b>58,000</b>        | <b>58,000</b>       |
| <b>Richwood Dispatching</b>     | <b>34,000</b>       | <b>34,000</b>       | <b>34,000</b>        | <b>34,000</b>       |
| <b>Operating Transfers</b>      |                     |                     |                      |                     |
| From Economic Development       | 350,000             | 350,000             | 350,000              | 350,000             |
| From Utility Fund:              |                     |                     |                      |                     |
| Admin. Fee - Sanitation         | 127,100             | 127,100             | 127,100              | 127,100             |
| Admin. Fee - Water/WW           | 311,289             | 311,290             | 311,290              | 311,290             |
|                                 | <b>788,389</b>      | <b>788,390</b>      | <b>788,390</b>       | <b>788,390</b>      |
| <b>Interest Earned</b>          | <b>16,343</b>       | <b>15,000</b>       | <b>16,000</b>        | <b>16,000</b>       |
| <b>Total Projected Revenues</b> | <b>\$17,914,634</b> | <b>\$17,862,325</b> | <b>\$18,786,139</b>  | <b>\$18,987,078</b> |

**ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION  
FISCAL YEAR 2015 - 2016**

|   |                                   |
|---|-----------------------------------|
| Assessed Valuation for 2014 as of 4-30-15 | \$ 1,498,269,814                  |
| Gain (Loss) in Value                      | <u>120,407,828</u>                |
| Anticipated Assessed Valuation for 2015   | 1,618,677,642                     |
| Tax Rate Per \$100 Valuation              | 0.3675                            |
| Revenue from 2015 Tax Roll                | 5,948,640                         |
| Estimated Collections                     | <u>100.0%</u>                     |
| <b>TOTAL FUNDS AVAILABLE</b>              | <b>\$ <u><u>5,948,639</u></u></b> |

**SCHEDULE OF TAX LEVY AND COLLECTION RATE**

| TAX YEAR | TOTAL ASSESSED VALUATION | TAX RATE | TAX LEVY  | TAX * COLLECTIONS | % COLLECTIONS TO LEVY |
|----------|--------------------------|----------|-----------|-------------------|-----------------------|
| 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 | 5,623,676         | 100.337%              |
| 2013     | 1,450,607,167            | 0.3900   | 5,657,368 | 5,675,054         | 100.313%              |
| 2014     | * 1,498,269,814          | 0.3875   | 5,805,796 | 5,652,831 *       | 97.365%               |
| 2015     | ** 1,618,677,642         | 0.3675   | 5,948,639 |                   |                       |

\* Tax collections as of June 30, 2015

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

**PROPOSED DISTRIBUTION OF COLLECTED TAXES**

| FUND                      | ADOPTED TAX RATE 2014 - 15 | PROPOSED TAX RATE 2015 - 16 | PROPOSED AMOUNT 2015 - 16 | %              |
|---------------------------|----------------------------|-----------------------------|---------------------------|----------------|
| General Fund              | 0.240778                   | 0.237298                    | \$3,841,085               | 64.57%         |
| General Debt Service Fund | 0.146722                   | 0.130202                    | 2,107,554                 | 35.43%         |
| <b>TOTAL</b>              | <b>\$0.3875</b>            | <b>0.3675</b>               | <b>\$5,948,639</b>        | <b>100.00%</b> |

# GENERAL GOVERNMENT



LAKE JACKSON

*City of Enchantment*



# Non-Departmental

## **Program Description**

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Non-Departmental includes transfers to the Special Events Fund (funding for the Annual Fourth of July Fireworks Celebration). 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

### *Resources*

|                        | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$127,778         | \$132,000         | \$281,265            | \$172,000           |
| <b>Total Resources</b> | <b>\$127,778</b>  | <b>\$132,000</b>  | <b>\$281,265</b>     | <b>\$172,000</b>    |

### *Expenditures*

|                            | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Costs            | 107,778           | 107,000           | 116,500              | 147,000             |
| Storm Recovery             | 0                 | 0                 | 139,765              | 0                   |
| Transfer to Special Events | 20,000            | 25,000            | 25,000               | 25,000              |
| <b>Total Expenditures</b>  | <b>\$127,778</b>  | <b>\$132,000</b>  | <b>\$281,265</b>     | <b>\$172,000</b>    |

### *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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>       |

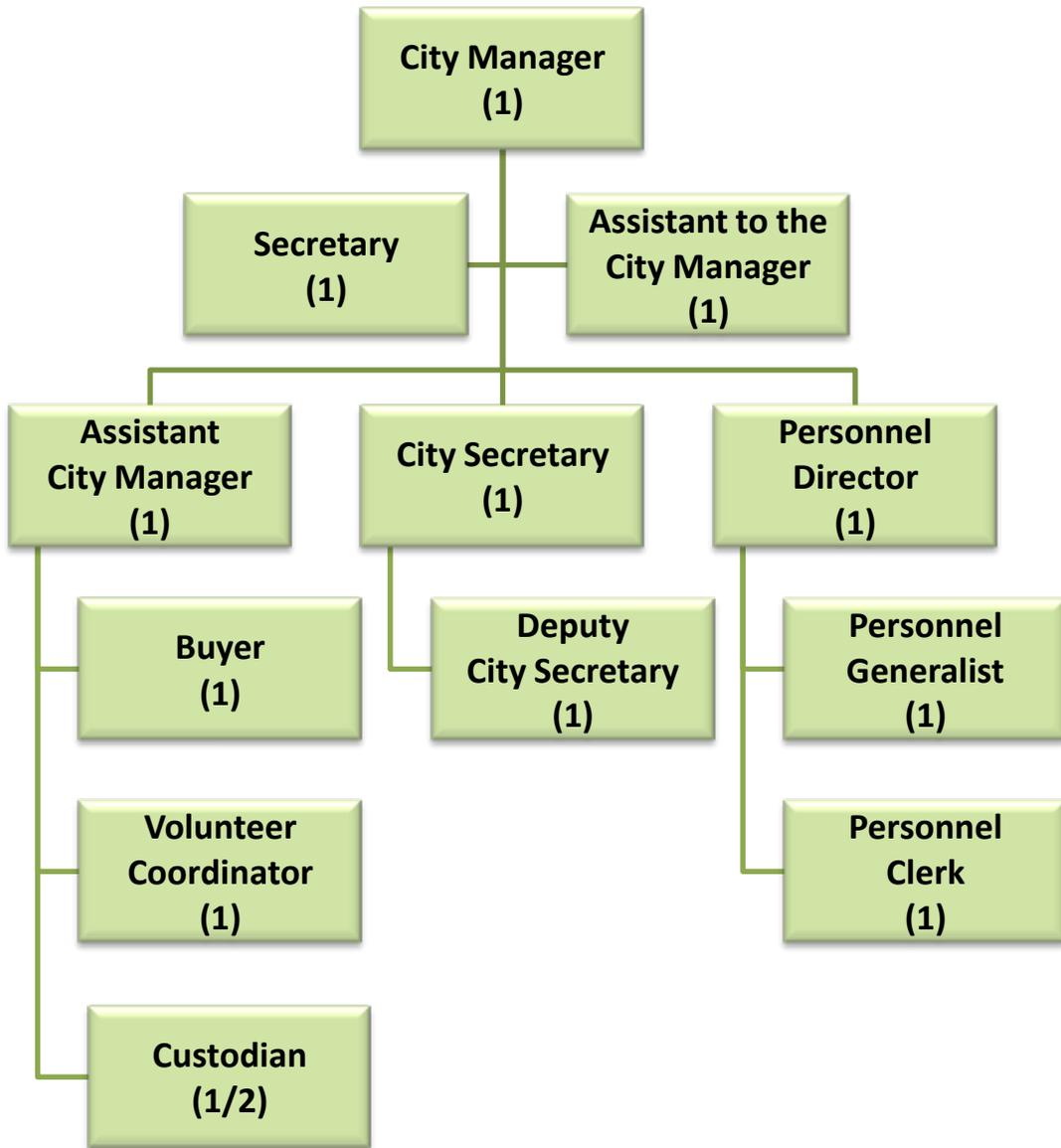
### *Major Budget Changes*

\$50,000 is budgeted for an Economic Development Study at the request of the Lake Jackson Development Corporation. \$1,500 is budgeted for the first time participation in the Economic Development Alliance of Brazoria County's Aviation Task Force. The standard contribution to the Alliance increases from \$10,500 to \$11,000. The cost for the Employee Service Award picnic is increased to \$6,500 to cover increases in food cost.

## NON-DEPARTMENTAL - 0900

|   | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|-------------------|-------------------|----------------------|---------------------|
| <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               | 11,000              |
| <b>Brazoria County Child Advocacy</b>           | 7,000             | 7,000             | 7,000                | 7,000               |
| <b>Boys &amp; Girls Club</b>                    | 15,000            | 15,000            | 15,000               | 0                   |
| <b>Aviation Task Force</b>                      | 0                 | 0                 | 0                    | 1,500               |
| <b>Eco. Dev. Market Data Study</b>              | 0                 | 0                 | 0                    | 50,000              |
| <b>CivicPlus Webpage Design</b>                 | 8,000             | 0                 | 8,000                | 0                   |
| <b>Connect CTY</b>                              | 25,924            | 26,000            | 26,000               | 26,000              |
| <b>General Supplies</b>                         |                   |                   |                      |                     |
| Christmas Lights                                | 8,970             | 12,000            | 12,000               | 15,000              |
| Awards  | 3,050             | 5,000             | 5,000                | 6,000               |
| Wellness Program                                | 2,000             | 2,000             | 0                    | 0                   |
| Special Events                                  | 0                 | 0                 | 2,500                | 0                   |
|   | <b>14,020</b>     | <b>19,000</b>     | <b>17,000</b>        | <b>21,000</b>       |
| <b>Gas &amp; Electricity (Christmas Lights)</b> | 3,356             | 4,500             | 3,500                | 3,500               |
| <b>Food Supplies</b>                            |                   |                   |                      |                     |
| Miscellaneous                                   | 7,139             | 8,500             | 8,500                | 8,500               |
| Employee Picnic                                 | 4,839             | 4,500             | 6,500                | 6,500               |
|   | <b>11,978</b>     | <b>13,000</b>     | <b>15,000</b>        | <b>15,000</b>       |
| <b>Storm Recovery</b>                           | 0                 | 0                 | 139,765              | 0                   |
| <b>Transfer to Special Events Fund</b>          | 20,000            | 25,000            | 25,000               | 25,000              |
| <b>Total Non-Departmental</b>                   | <b>\$127,778</b>  | <b>\$132,000</b>  | <b>\$281,265</b>     | <b>\$172,000</b>    |

# Administration



## Program Description

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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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### FY14-15 ACCOMPLISHMENTS

- Vision Element:** Enable Growth & Revitalization  
**Accomplished:** Established Comprehensive Plan Advisory Committee (CPAC) and have held several meetings with Kendig Keast as a facilitator.  
**Accomplished:** Developed economic development strategy and transitioned to monthly meetings for Lake Jackson Development Corporation.  
**Accomplished:** Began design and bid of the water and sewer extensions to the area around the airport.
- Vision Element:** Maintain a Well Managed City  
**Accomplished:** Contracted with Arthur J. Gallagher & Co. to conduct a pay plan review and salary survey.
- Vision Element:** Enhance Communication & Technology  
**Accomplished:** Hosted semi-annual city-wide employee meetings to communicate City's Strategic Plan.

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### FY15-16 GOALS & OBJECTIVES

- Vision Element:** Enable Growth & Revitalization  
**Goal:** Coordinate Assessment Study of Lake Jackson's competitive advantages and establish "baseline" for analyzing City's economic strategic planning efforts, programs, resource allocation and recruiting efforts.  
**Goal:** Prepare next Downtown Revitalization project recommendation and submit to future Bond Task Force for consideration.  
**Goal:** Complete Comprehensive Master Plan by December 2015.
- Vision Element:** Enhance Communication & Technology  
**Goal:** Create Economic Development Website to actively promote local business activity and City's economic development success.  
**Goal:** Implement Employee Intranet System.
- Vision Element:** Maintain a Well Managed City  
**Goal:** Implement new pay ranges for all positions as recommended in compensation study.  
**Goal:** Fund new positions: Personnel Clerk, Deputy Fire Marshal, and Assistant Utility Superintendent.

# 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

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| 1 City Council/Board/Commission meetings staffed | 112               | 105               | 73                   | 105                 |
| 2 Mayor/Council agendas compiled                 | 30                | 30                | 36                   | 30                  |
| 3 Public Hearings held                           | 15                | 15                | 15                   | 15                  |
| 4 Bid specifications prepared                    | 8                 | 10                | 10                   | 10                  |
| 5 Employee applications processed                | 776               | 750               | 655                  | 750                 |
| 7 Average length of service (years)              | 10.93             | 11                | 10.45                | 11                  |
| 8 Workers compensation claims                    | 7                 | 15                | 16                   | 15                  |
| 9 Liability claims                               | 5                 | 10                | 5                    | 10                  |
| 10 Injury Loss Days                              | 76                | 50                | 28                   | 45                  |

## GENERAL ADMINISTRATION - 1000

| <i>Resources</i>       | 2013-14            | 2014-15            | 2014-15            | 2015-16            |
|------------------------|--------------------|--------------------|--------------------|--------------------|
|                        | Actual             | Budget             | Estimated          | Proposed           |
| Planning Fees          | \$1,382            | \$1,500            | \$1,500            | \$1,500            |
| General Resources      | 1,280,616          | 1,318,372          | 1,352,742          | 1,465,994          |
| <b>Total Resources</b> | <b>\$1,281,998</b> | <b>\$1,319,872</b> | <b>\$1,354,242</b> | <b>\$1,467,494</b> |

| <i>Expenditures</i>       | 2013-14            | 2014-15            | 2014-15            | 2015-16            |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
|                           | Actual             | Budget             | Estimated          | Proposed           |
| Salaries & Wages          | \$743,482          | \$770,000          | \$780,980          | \$880,900          |
| Employee Benefits         | 210,216            | 211,800            | 216,518            | 236,800            |
| Operating Expenses        | 277,454            | 296,752            | 315,424            | 308,474            |
| Capital Outlay            | 7,284              | 0                  | 0                  | 0                  |
| Operating Transfers       | 43,562             | 41,320             | 41,320             | 41,320             |
| <b>Total Expenditures</b> | <b>\$1,281,998</b> | <b>\$1,319,872</b> | <b>\$1,354,242</b> | <b>\$1,467,494</b> |

| <i>Personnel</i>       | 2012-13      | 2013-14      | 2014-15      | 2015-16      |
|------------------------|--------------|--------------|--------------|--------------|
|                        | Budget       | Budget       | Budget       | 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         | 4.00         |
| 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         | 0.10         | 0.10         | 0.10         |
| <b>Total Personnel</b> | <b>10.50</b> | <b>10.60</b> | <b>10.60</b> | <b>11.60</b> |

### *Major Budget Changes*

Salaries & Wages have increased \$135,900, which includes \$49,000 for the new Personnel Clerk position.

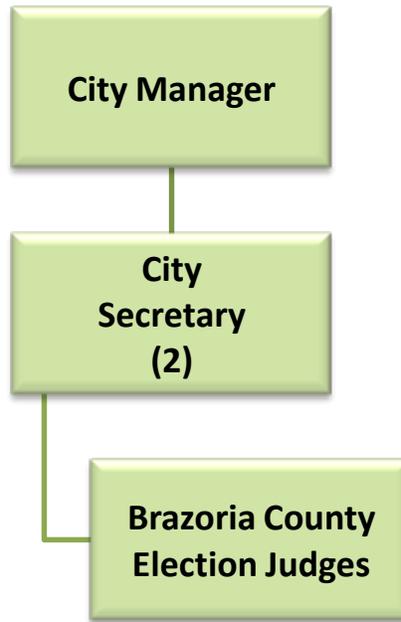
## GENERAL ADMINISTRATION - 1000

|                                       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>           |                   |                   |                      |                     |
| Service/Maintenance                   | \$15,976          | \$16,600          | \$16,884             | \$17,700            |
| Office/Clerical                       | 30,540            | 31,100            | 32,097               | 34,600              |
| Technical                             | 114,317           | 123,800           | 133,875              | 163,200             |
| Professional                          | 98,430            | 101,000           | 102,089              | 122,900             |
| Management/Supervision                | 467,438           | 486,100           | 480,283              | 529,300             |
| Temp/Seasonal                         | 2,166             | 2,400             | 4,952                | 2,400               |
| Council                               | 9,225             | 7,500             | 7,500                | 7,500               |
|                                       | <b>738,092</b>    | <b>768,500</b>    | <b>777,680</b>       | <b>877,600</b>      |
| <b>Overtime</b>                       | <b>5,390</b>      | <b>1,500</b>      | <b>3,300</b>         | <b>3,300</b>        |
| <b>Group Insurance</b>                |                   |                   |                      |                     |
| Health                                | 48,213            | 52,900            | 52,651               | 59,600              |
| Life                                  | 744               | 1,300             | 740                  | 700                 |
| Dental                                | 3,809             | 4,200             | 4,050                | 4,800               |
| Long Term Disability                  | 2,890             | 3,400             | 3,063                | 3,600               |
|                                       | <b>55,656</b>     | <b>61,800</b>     | <b>60,504</b>        | <b>68,700</b>       |
| <b>Employee Benefits</b>              |                   |                   |                      |                     |
| Social Security                       | 51,295            | 49,200            | 53,860               | 60,800              |
| Retirement                            | 102,295           | 99,600            | 100,918              | 105,900             |
| Workers Compensation                  | 970               | 1,200             | 1,236                | 1,400               |
|                                       | <b>154,560</b>    | <b>150,000</b>    | <b>156,014</b>       | <b>168,100</b>      |
| <b>Professional Service Fees</b>      |                   |                   |                      |                     |
| Employee Screening                    | 17,207            | 15,000            | 15,000               | 15,000              |
| Salary Compensation Study             | 0                 | 25,000            | 25,000               | 25,000              |
| Printing                              | 18,227            | 31,000            | 31,000               | 31,000              |
| Outside Attorney                      | 206               | 5,000             | 5,000                | 5,000               |
| Codification                          | 5,745             | 5,000             | 5,000                | 5,000               |
| TML Benefits Administration Fee       | 6,105             | 8,500             | 6,000                | 6,000               |
| Consultant-Industrial District Values | 13,667            | 13,980            | 13,700               | 13,700              |
| Consultant-Goal Setting               | 4,622             | 4,630             | 6,600                | 5,000               |
|                                       | <b>65,779</b>     | <b>108,110</b>    | <b>107,300</b>       | <b>105,700</b>      |
| <b>Water &amp; Sewer</b>              | <b>3,920</b>      | <b>4,500</b>      | <b>4,500</b>         | <b>4,500</b>        |
| <b>Maintenance &amp; Repair</b>       |                   |                   |                      |                     |
| Buildings - City Hall                 | 11,975            | 6,500             | 10,000               | 10,000              |
| Heating & Air Conditioning            | 1,602             | 2,000             | 2,000                | 2,000               |
| Vehicles                              | 672               | 500               | 500                  | 500                 |
| Maintenance Contract                  | 22,862            | 21,712            | 21,650               | 24,100              |
|                                       | <b>\$37,111</b>   | <b>\$30,712</b>   | <b>\$34,150</b>      | <b>\$36,600</b>     |

# GENERAL ADMINISTRATION - 1000

|   | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|--------------------|--------------------|----------------------|---------------------|
| <b>Rental - Vehicle &amp; Equipment</b> | <b>\$14,915</b>    | <b>\$13,500</b>    | <b>\$13,500</b>      | <b>\$13,500</b>     |
| <b>Insurance</b>                        |                    |                    |                      |                     |
| Property                                | 2,142              | 2,140              | 9,224                | 9,224               |
| Liability                               | 3,650              | 3,440              | 3,590                | 3,590               |
|   | <b>5,792</b>       | <b>5,580</b>       | <b>12,814</b>        | <b>12,814</b>       |
| <b>Communication</b>                    | <b>42,026</b>      | <b>17,990</b>      | <b>14,500</b>        | <b>12,000</b>       |
| <b>Advertising</b>                      | <b>21,752</b>      | <b>23,000</b>      | <b>23,000</b>        | <b>23,000</b>       |
| <b>Training</b>                         | <b>7,075</b>       | <b>10,000</b>      | <b>10,000</b>        | <b>10,000</b>       |
| <b>Travel</b>                           | <b>6,037</b>       | <b>10,000</b>      | <b>20,000</b>        | <b>10,000</b>       |
| <b>Other Purchased Services</b>         |                    |                    |                      |                     |
| Dues & Memberships                      | 9,105              | 9,660              | 9,660                | 9,660               |
| Recording                               | 1,000              | 1,000              | 1,000                | 1,000               |
|   | <b>10,105</b>      | <b>10,660</b>      | <b>10,660</b>        | <b>10,660</b>       |
| <b>General Supplies</b>                 |                    |                    |                      |                     |
| Office                                  | 13,910             | 12,000             | 12,000               | 12,000              |
| Gasoline & Diesel                       | 2,112              | 1,700              | 1,200                | 1,700               |
| Operating                               | 12,063             | 13,000             | 16,500               | 20,000              |
| Cleaning                                | 1,916              | 3,000              | 3,000                | 3,000               |
|   | <b>30,001</b>      | <b>29,700</b>      | <b>32,700</b>        | <b>36,700</b>       |
| <b>Electricity</b>                      | <b>31,606</b>      | <b>31,000</b>      | <b>31,000</b>        | <b>31,000</b>       |
| <b>Books &amp; Periodicals</b>          | <b>1,335</b>       | <b>2,000</b>       | <b>1,300</b>         | <b>2,000</b>        |
| <b>Capital Outlay</b>                   | <b>7,284</b>       | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>Operating Transfers</b>              |                    |                    |                      |                     |
| Equipment Replacement                   | 43,562             | 41,320             | 41,320               | 41,320              |
|   | <b>43,562</b>      | <b>41,320</b>      | <b>41,320</b>        | <b>41,320</b>       |
| <b>Total General Administration</b>     | <b>\$1,281,998</b> | <b>\$1,319,872</b> | <b>\$1,354,242</b>   | <b>\$1,467,494</b>  |

# Elections



## **Program Description**

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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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### **FY14-15 ACCOMPLISHMENTS**

#### **Department Projects**

**Accomplished:** Contracted with the Brazoria County Election Department to conduct all general, special called, and bond elections.

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### **FY15-16 GOALS & OBJECTIVES**

#### **Department Projects**

**Goal:** Continue to contract with the 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

|                                   | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-----------------------------------|-------------------|-------------------|----------------------|---------------------|
| 1 Number of registered voters     | 17,288            | 17,500            | 16,887               | 17,500              |
| 2 Voter turn out - May election   | 2,163             | 3,000             | 515                  | 3,000               |
| 3 Number of elections held        | 2                 | 2                 | 1                    | 2                   |
| 4 Cost per ballot cast            | \$0.77            | \$1.00            | \$15.53              | \$1.00              |
| 5 Total cost per General Election | \$3,000           | \$3,000           | \$8,000              | \$3,500             |

## ELECTIONS - 1200

| <i>Resources</i>              | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources             | \$12,161          | \$12,500          | \$8,000              | \$12,500            |
| <b><i>Total Resources</i></b> | <b>\$12,161</b>   | <b>\$12,500</b>   | <b>\$8,000</b>       | <b>\$12,500</b>     |

| <i>Expenditures</i>              | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Expenses               | \$12,161          | \$12,500          | \$8,000              | \$12,500            |
| <b><i>Total Expenditures</i></b> | <b>\$12,161</b>   | <b>\$12,500</b>   | <b>\$8,000</b>       | <b>\$12,500</b>     |

| <i>Personnel</i>              | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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><i>Total Personnel</i></b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |

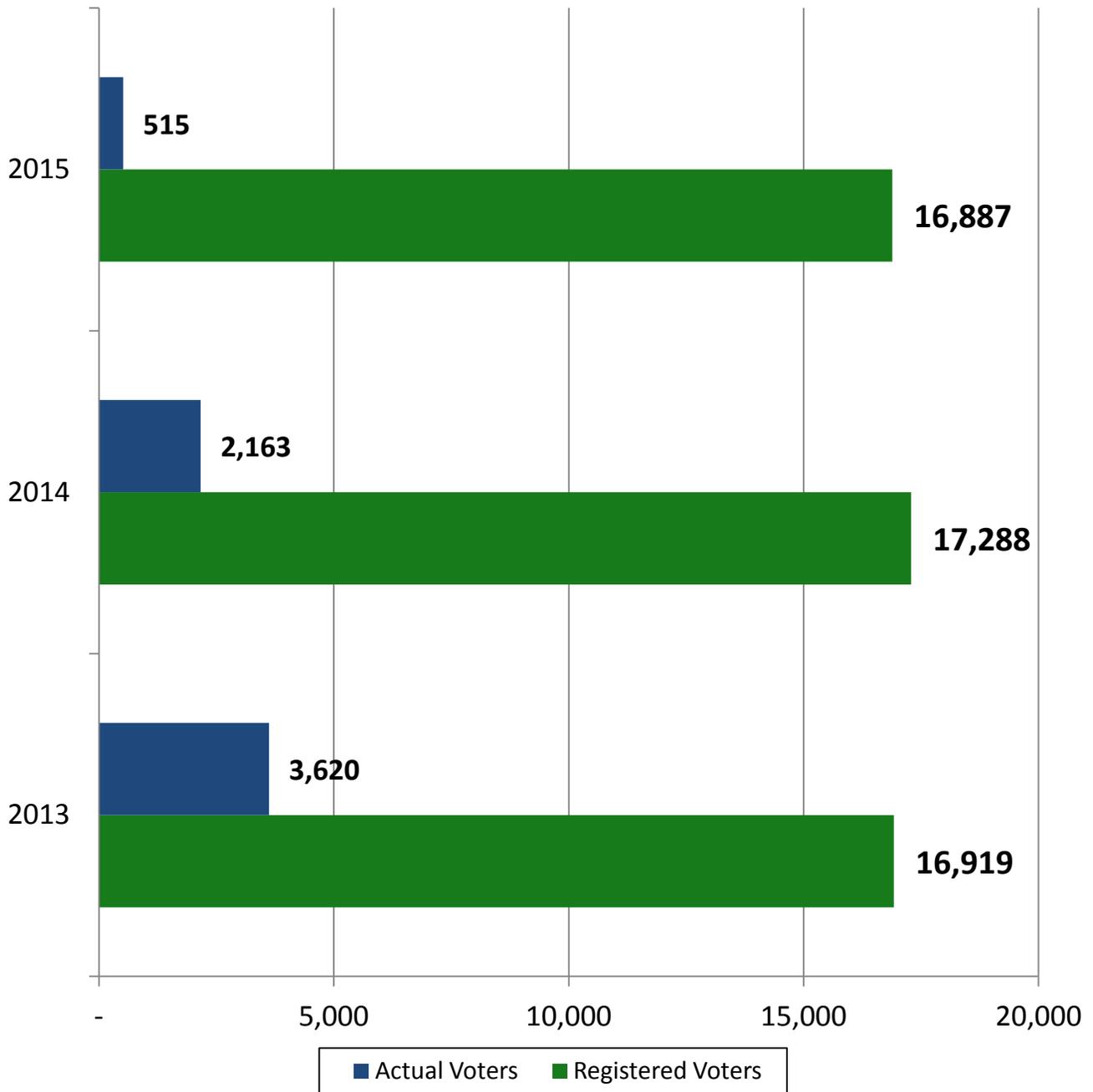
### *Major Budget Changes*

No major budget changes.

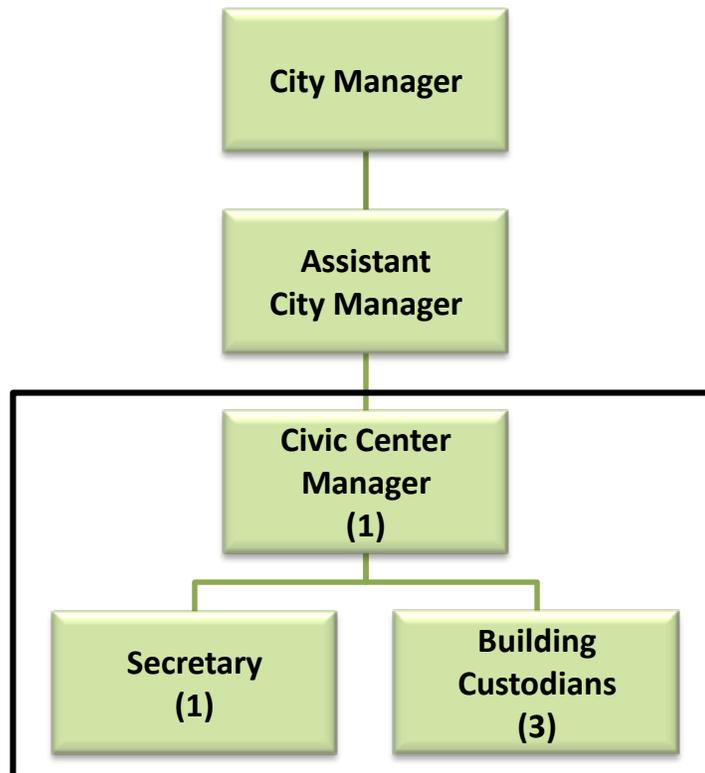
**ELECTIONS - 1200**

|                                 | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Brazoria County Contract</b> | <b>2,631</b>              | <b>12,500</b>             | <b>11,100</b>                | <b>12,500</b>               |
| <b>Advertising</b>              | <b>0</b>                  | <b>5,000</b>              | <b>0</b>                     | <b>0</b>                    |
| <b>Total Elections</b>          | <b>\$2,631</b>            | <b>\$17,500</b>           | <b>\$11,100</b>              | <b>\$12,500</b>             |

# Voter Turn Out May Elections



# Civic Center



*The outlined portion of this 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, and a life-size chess and checker board that provides a pleasant, enjoyable, attractive atmosphere for weddings, and other special events. The center also provides space for Actions Senior Center and the Senior Citizen Commission.

# **GENERAL GOVERNMENT**

## **Civic Center - 4500**

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### **FY14-15 ACCOMPLISHMENTS**

**Vision Element:** Enhance Quality of Life  
**Accomplished** Hosted 2014 Festival of Lights, 2014/15 New Year's Eve Dance, 2015 Senior Fest, Spring Concert Series, National Day of Prayer, and We Will Remember 9/11 Ceremony.

---

### **FY15-16 GOALS & OBJECTIVES**

**Vision Element:** Enhance Quality of Life  
**Accomplished** Host 2015 Festival of Lights, 2015/16 New Year's Eve Dance, 2016 Senior Fest, Spring Concert Series, National Day of Prayer, and We Will Remember 9/11 Ceremony.

# 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

|   | 2013-14 | 2014-15 | 2014-15   | 2015-16  |
|---|---------|---------|-----------|----------|
|   | Actual  | Budget  | Estimated | Proposed |
| 1 Number of Civic Center rentals                        | 863     | 850     | 1032      | 900      |
| 2 Number of days with customers (Civic)                 | 336     | 345     | 337       | 340      |
| 3 Percent of expenditures covered by revenues (Civic)   | 44.6%   | 38.8%   | 44.4%     | 40.8%    |
| 4 Number of Jasmine Hall events                         | 191     | 210     | 221       | 215      |
| 5 Number of days with customers (Jasmine)               | 191     | 210     | 221       | 215      |
| 6 Percent of expenditures covered by revenues (Jasmine) | 62.3%   | 72.7%   | 72.7%     | 72.7%    |

# CIVIC CENTER - 4500

## *Resources*

|                        | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| Civic Center Rental    | \$239,026         | \$224,500         | \$256,375            | \$239,000           |
| Jasmine Hall Rental    | 13,368            | 15,000            | 15,000               | 15,000              |
| General Resources      | 305,285           | 359,940           | 326,258              | 351,844             |
| <b>Total Resources</b> | <b>\$557,679</b>  | <b>\$599,440</b>  | <b>\$597,633</b>     | <b>\$605,844</b>    |

## *Expenditures*

|                           | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$176,564         | \$198,800         | \$197,514            | \$210,700           |
| Employee Benefits         | 60,367            | 71,600            | 69,213               | 72,600              |
| Operating Expenses        | 311,789           | 328,040           | 329,906              | 321,544             |
| Capital Outlay            | 8,959             | 0                 | 0                    | 0                   |
| Operating Transfers       | 0                 | 1,000             | 1,000                | 1,000               |
| <b>Total Expenditures</b> | <b>\$557,679</b>  | <b>\$599,440</b>  | <b>\$597,633</b>     | <b>\$605,844</b>    |

## *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary and Wages increased \$12,900; Property Insurance decreased \$10,495.

## CIVIC CENTER - 4500

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Service/Maintenance             | \$57,038          | \$84,600          | \$79,510             | \$90,100            |
| Office/Clerical                 | 33,858            | 34,800            | 35,824               | 38,700              |
| Management/Supervision          | 62,811            | 64,400            | 67,180               | 66,900              |
|                                 | <b>153,707</b>    | <b>183,800</b>    | <b>182,514</b>       | <b>195,700</b>      |
| <b>Overtime</b>                 | <b>22,857</b>     | <b>15,000</b>     | <b>15,000</b>        | <b>15,000</b>       |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 18,685            | 25,200            | 24,556               | 25,900              |
| Life                            | 288               | 600               | 342                  | 300                 |
| Dental                          | 1,476             | 2,000             | 1,889                | 2,100               |
| Long Term Disability            | 634               | 900               | 742                  | 900                 |
|                                 | <b>21,083</b>     | <b>28,700</b>     | <b>27,529</b>        | <b>29,200</b>       |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 13,301            | 15,200            | 14,583               | 16,100              |
| Retirement                      | 25,004            | 26,100            | 25,677               | 25,600              |
| Workers Compensation            | 979               | 1,600             | 1,424                | 1,700               |
|                                 | <b>39,284</b>     | <b>42,900</b>     | <b>41,684</b>        | <b>43,400</b>       |
| <b>Professional Services</b>    |                   |                   |                      |                     |
| Contract Cleaning               | 20,927            | 25,000            | 25,000               | 25,000              |
|                                 | <b>20,927</b>     | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>       |
| <b>Water &amp; Sewer</b>        | <b>20,515</b>     | <b>18,700</b>     | <b>18,700</b>        | <b>18,700</b>       |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Building - Civic Center         | 52,996            | 60,000            | 60,000               | 60,000              |
| Building - Jasmine Hall         | 6,589             | 5,000             | 5,000                | 5,000               |
| Heating & Air Conditioning      | 10,186            | 21,000            | 31,000               | 21,000              |
| Vehicles & Equipment            | 561               | 300               | 268                  | 300                 |
| Maintenance Contract            | 685               | 1,160             | 2,394                | 1,153               |
|                                 | <b>71,017</b>     | <b>87,460</b>     | <b>98,662</b>        | <b>87,453</b>       |
| <b>Insurance</b>                |                   |                   |                      |                     |
| Property                        | 49,026            | 49,025            | 38,530               | 38,530              |
| Liability                       | 714               | 715               | 821                  | 821                 |
|                                 | <b>\$49,740</b>   | <b>\$49,740</b>   | <b>\$39,351</b>      | <b>\$39,351</b>     |

# CIVIC CENTER - 4500

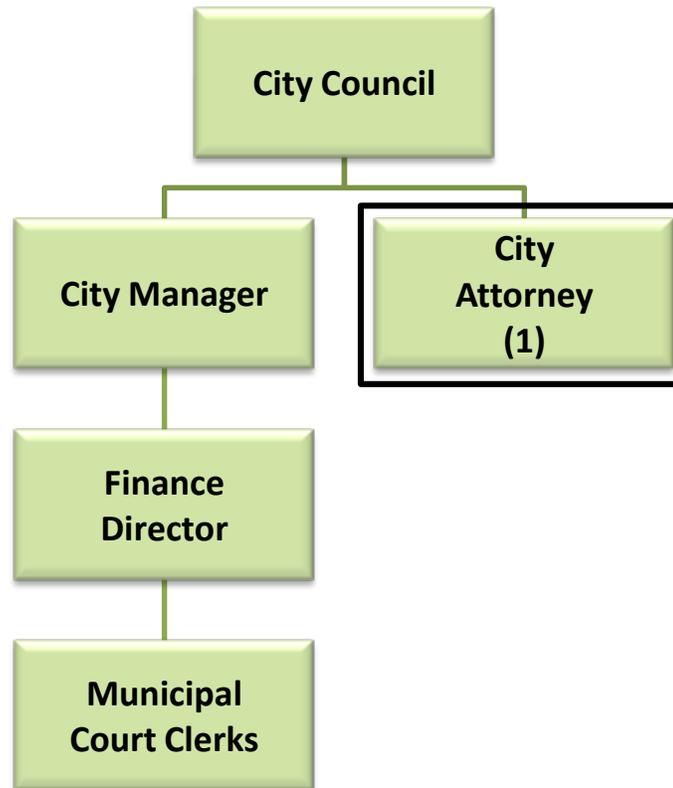
|   | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|-------------------|-------------------|----------------------|---------------------|
| <b>Rental - Vehicle &amp; Equipment</b> | \$2,784           | \$2,500           | \$2,000              | \$2,000             |
| <b>Communications</b>                   | 4,971             | 5,000             | 5,000                | 5,000               |
| <b>Advertising</b>                      | 10,659            | 8,500             | 10,300               | 10,500              |
| <b>Training</b>                         | 0                 | 150               | 50                   | 150                 |
| <b>Travel</b>                           | 226               | 500               | 150                  | 500                 |
| <b>Dues &amp; Memberships</b>           | 153               | 250               | 153                  | 250                 |
| <b>General Supplies</b>                 |                   |                   |                      |                     |
| Office                                  | 5,526             | 5,000             | 5,000                | 5,000               |
| Wearing Apparel                         | 1,022             | 900               | 900                  | 900                 |
| Gasoline & Diesel                       | 966               | 700               | 500                  | 600                 |
| Operating                               | 25,085            | 27,500            | 27,500               | 27,500              |
| Miscellaneous                           | 5,504             | 4,500             | 4,500                | 4,500               |
| Cleaning                                | 18,484            | 18,000            | 18,000               | 20,000              |
|   | <b>56,587</b>     | <b>56,600</b>     | <b>56,400</b>        | <b>58,500</b>       |
| <b>Electricity</b>                      | <b>72,388</b>     | <b>72,400</b>     | <b>72,400</b>        | <b>72,400</b>       |
| <b>Natural Gas</b>                      | <b>1,822</b>      | <b>1,240</b>      | <b>1,740</b>         | <b>1,740</b>        |
| <b>Capital Outlay</b>                   | <b>8,959</b>      | <b>0</b>          | <b>0</b>             | <b>0</b>            |
| <b>Operating Transfers</b>              |                   |                   |                      |                     |
| Equipment Replacement                   | 0                 | 1,000             | 1,000                | 1,000               |
|   | <b>0</b>          | <b>1,000</b>      | <b>1,000</b>         | <b>1,000</b>        |
| <b>Total Civic Center</b>               | <b>\$557,679</b>  | <b>\$599,440</b>  | <b>\$597,633</b>     | <b>\$605,844</b>    |



Civic Center Interactive Fountain



# Legal



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

## **Program Description**

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The City Attorney's Office provides legal advice and legal services to the City Council, the City's boards and 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 supervises outside counsel.

# LEGAL

## Legal - 1700

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### FY14-15 ACCOMPLISHMENTS

- Vision Element:** Enable Growth & Revitalization  
**Accomplished:** Drafted economic development agreement using hotel/motel taxes as incentive for a hotel development.
- Accomplished:** Facilitated CNG public/private partnership.  
**Accomplished:** Helped the City abandon right-of-way to Dow on Medical Drive.
- Vision Element:** Maintain Infrastructure  
**Accomplished:** Drafted various Engineering and Public Works contracts.
- Vision Element:** Maintain a Well Managed City  
**Accomplished:** Drafted contract for new temporary employee provider.
- Vision Element:** Enhance Quality of Life  
**Accomplished:** Prosecuted various misdemeanants.  
**Accomplished:** Drafted warrants and helped code enforcement legally clean dilapidated lots.  
**Accomplished:** Drafted nuisance letters to help the humane officers corral nuisance dogs.

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### FY14-15 GOALS & OBJECTIVES

**Department Projects:**

**Goal:** Review and update two chapters in Code of Ordinances.

# LEGAL

## Legal - 1700

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### DEPARTMENT STANDARDS

- 1 Attend all City Council meetings.
- 2 Attend all arraignment dockets.
- 3 Prosecute all defendants who enter a plea of not guilty.
- 4 Respond to all staff requests for legal documents and advice.

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### PROGRAM MEASURES

|                               | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| 1 Ordinances prepared         | 25                | 25                | 15                   | 25                  |
| 2 Resolutions prepared        | 15                | 10                | 15                   | 10                  |
| 3 Jury trials prosecuted      | 10                | 10                | 10                   | 10                  |
| 4 Non jury trials prosecuted  | 65                | 65                | 65                   | 65                  |
| 5 Contracts prepared/reviewed | 50                | 50                | 50                   | 50                  |

## LEGAL - 1700

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$154,833         | \$174,030         | \$174,733            | \$190,185           |
| <b>Total Resources</b> | <b>\$154,833</b>  | <b>\$174,030</b>  | <b>\$174,733</b>     | <b>\$190,185</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$108,688         | \$112,500         | \$110,716            | \$125,500           |
| Employee Benefits         | 29,229            | 27,800            | 30,282               | 30,800              |
| Operating Expenses        | 16,916            | 33,285            | 33,290               | 33,885              |
| Operating Transfers       | 0                 | 445               | 445                  | 0                   |
| <b>Total Expenditures</b> | <b>\$154,833</b>  | <b>\$174,030</b>  | <b>\$174,733</b>     | <b>\$190,185</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary and benefits increased by \$16,000.

## LEGAL - 1700

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Management/Supervision           | 108,688           | 112,500           | 110,716              | 125,500             |
|                                  | <b>108,688</b>    | <b>112,500</b>    | <b>110,716</b>       | <b>125,500</b>      |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 4,669             | 5,000             | 5,143                | 5,200               |
| Life                             | 72                | 100               | 72                   | 100                 |
| Dental                           | 369               | 400               | 396                  | 400                 |
| Long Term Disability             | 428               | 500               | 455                  | 500                 |
|                                  | <b>5,538</b>      | <b>6,000</b>      | <b>6,066</b>         | <b>6,200</b>        |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 8,154             | 7,000             | 8,775                | 9,100               |
| Retirement                       | 15,417            | 14,700            | 15,289               | 15,300              |
| Workers Compensation             | 120               | 100               | 152                  | 200                 |
|                                  | <b>23,691</b>     | <b>21,800</b>     | <b>24,216</b>        | <b>24,600</b>       |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Outside Attorney                 | 4,526             | 20,000            | 20,000               | 20,000              |
|                                  | <b>4,526</b>      | <b>20,000</b>     | <b>20,000</b>        | <b>20,000</b>       |
| <b>Maintenance Contract</b>      | <b>111</b>        | <b>110</b>        | <b>120</b>           | <b>120</b>          |
| <b>Insurance Liability</b>       | <b>471</b>        | <b>470</b>        | <b>465</b>           | <b>465</b>          |
| <b>Communications</b>            | <b>2,833</b>      | <b>2,725</b>      | <b>2,725</b>         | <b>2,725</b>        |
| <b>Training</b>                  | <b>0</b>          | <b>620</b>        | <b>620</b>           | <b>675</b>          |
| <b>Travel</b>                    | <b>746</b>        | <b>1,200</b>      | <b>1,200</b>         | <b>1,155</b>        |
| <b>Dues &amp; Memberships</b>    | <b>955</b>        | <b>955</b>        | <b>955</b>           | <b>955</b>          |
| <b>Internet Subscriptions</b>    | <b>608</b>        | <b>615</b>        | <b>615</b>           | <b>1,200</b>        |
| <b>Office</b>                    | <b>388</b>        | <b>500</b>        | <b>500</b>           | <b>500</b>          |
| <b>Operating</b>                 | <b>1,137</b>      | <b>800</b>        | <b>800</b>           | <b>800</b>          |
| <b>Books &amp; Periodicals</b>   | <b>5,141</b>      | <b>5,290</b>      | <b>5,290</b>         | <b>5,290</b>        |
| <b>Equipment Replacement</b>     | <b>0</b>          | <b>445</b>        | <b>445</b>           | <b>0</b>            |
| <b>Total Legal</b>               | <b>\$154,833</b>  | <b>\$174,030</b>  | <b>\$174,733</b>     | <b>\$190,185</b>    |

Keep Texas Beautiful  
2014 Conference Grant Award



FINANCE



LAKE JACKSON

*City of Enchantment*

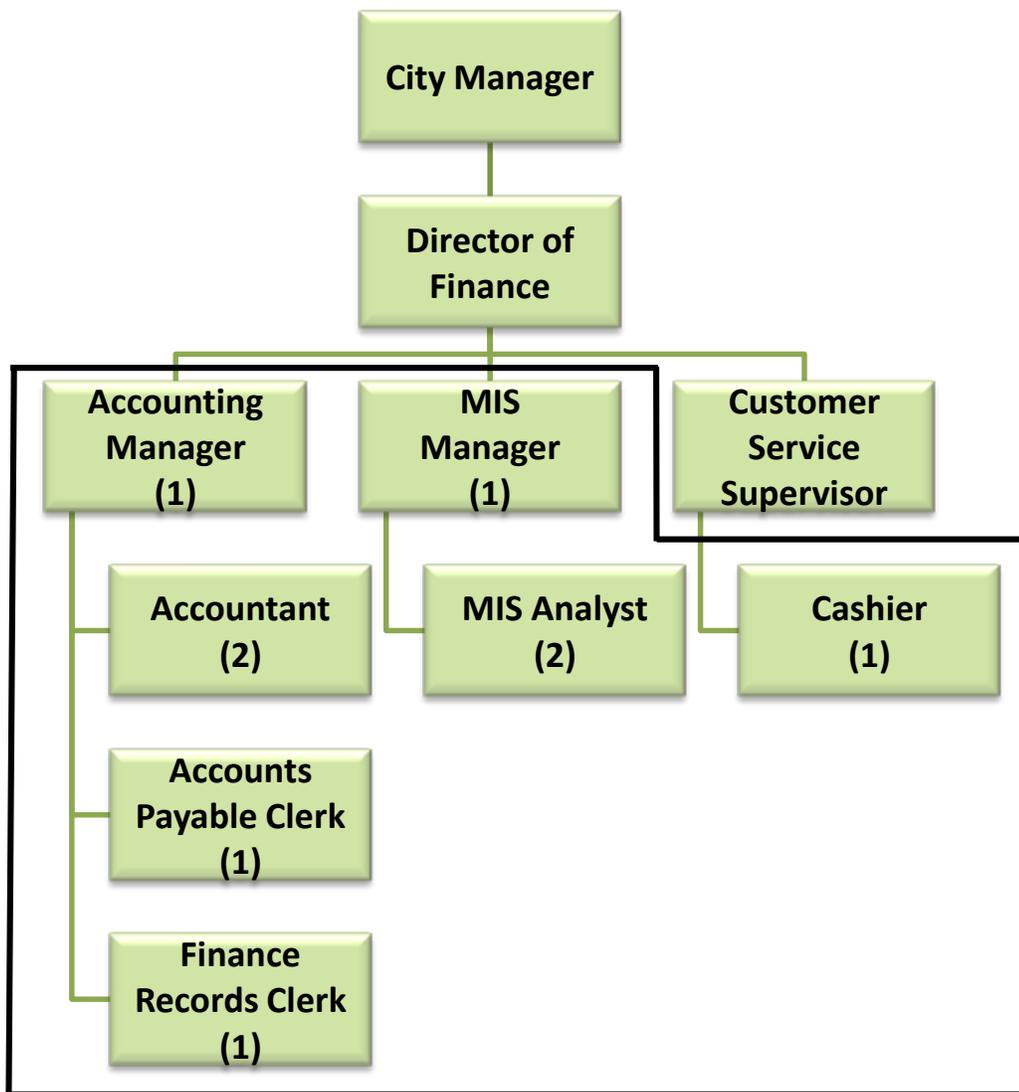
*City of*  
*Enchantment*



Lake Jackson Fire Department at dusk



# Finance



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

## Program Description

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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, 9 wireless access points, 2 firewalls, 35 servers, 225 PC's and laptops, as well as phone systems in 8 buildings.

## Finance - 1400

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### FY 14-15 ACCOMPLISHMENTS

|                       |   |
|-----------------------|---|
| <b>Vision Element</b> | Maintain Infrastructure   |
| <b>Accomplished:</b>  | Coordinated the replacement of or purchase new license for 37 personal computers running the XP operating system  |
| <b>Accomplished:</b>  | Substantially improved the Police Department computer network by upgrading switches, upgrading all servers to Windows 12, adding storage, and improving the back-up system. |
| <b>Accomplished:</b>  | Added GovNow (web access) to miscellaneous Accounts Receivable.   |
| <b>Accomplished:</b>  | Funded additional bunker renovation project at The Wilderness Golf Course.  |
| <b>Accomplished:</b>  | Coordinated the purchase of a fairway aerifier for the golf course.   |

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### FY 15-16 GOALS & OBJECTIVES

|                       |  |
|-----------------------|--|
| <b>Vision Element</b> | Maintain a Well Managed City   |
| <b>Goal:</b>          | Complete conversion of accounts payable to paperless and maintain all invoices in electronic format. |

# FINANCE

## Finance - 1400

### 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 18th year

### PROGRAM MEASURES

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| 1 Percentage of month end reports distributed within 15 days of month end. | 75%               | 100%              | 83%                  | 100%                |
| 2 Cashier transactions per day:  |                   |                   |                      |                     |
| Credit cards   | 100               | 120               | 120                  | 110                 |
| Check  | 166               | 150               | 150                  | 150                 |
| Electronic Funds   | 50                | 50                | 50                   | 50                  |
| On-line payments   | 50                | 70                | 85                   | 85                  |
| 3 Accounts payable payments processed per month                            | 505               | 505               | 540                  | 550                 |
| 4 Accounts Payable EFT transactions  | 150               | 200               | 160                  | 170                 |
| 5 Implement GovNow Module of Sungard by 7-14                               | yes               | yes               | 5-15                 | N/A                 |
| 6 CAFR Award Received  | yes               | 18th              | yes                  | 19th                |
| 7 GFOA Award received  | yes               | 23rd              | res                  | 24th                |
| 8 Computer support calls per week  | 100               | 110               | 150                  | 160                 |
| 9 Replacement of all XP computers by 9-15                                  | n/a               | yes               | 9-15                 | N/A                 |
| 10 Complete upgrade of PD network by 8-15                                  | n/a               | yes               | 9-15                 | N/A                 |
| 11 Complete installation of A/R web access by 9/15                         | n/a               | yes               | 9-15                 | N/A                 |

## FINANCE - 1400

| <i>Resources</i>       | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|--------------------|--------------------|----------------------|---------------------|
| General Resources      | 1,080,108          | 1,002,130          | 949,408              | 1,043,787           |
| <b>Total Resources</b> | <b>\$1,080,108</b> | <b>\$1,002,130</b> | <b>\$949,408</b>     | <b>\$1,043,787</b>  |

| <i>Expenditures</i>       | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|--------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$537,150          | \$548,000          | \$517,727            | \$576,500           |
| Employee Benefits         | 197,054            | 178,300            | 160,009              | 176,900             |
| Operating Expenses        | 317,411            | 247,985            | 243,827              | 261,737             |
| Operating Transfers       | 28,493             | 27,845             | 27,845               | 28,650              |
| <b>Total Expenditures</b> | <b>\$1,080,108</b> | <b>\$1,002,130</b> | <b>\$949,408</b>     | <b>\$1,043,787</b>  |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Service/Maintenance    | 0.00              | 0.00              | 0.00              | 0.00              |
| Office/Clerical        | 4.00              | 4.00              | 4.00              | 3.00              |
| 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              | 4.00              |
| Management/Supervision | 3.00              | 3.00              | 3.00              | 3.00              |
| Temporary/Seasonal     | 0.33              | 0.15              | 0.15              | 0.15              |
| <b>Total Personnel</b> | <b>10.33</b>      | <b>10.15</b>      | <b>10.15</b>      | <b>10.15</b>      |

### *Major Budget Changes*

Salary and Benefits increased \$27,100.

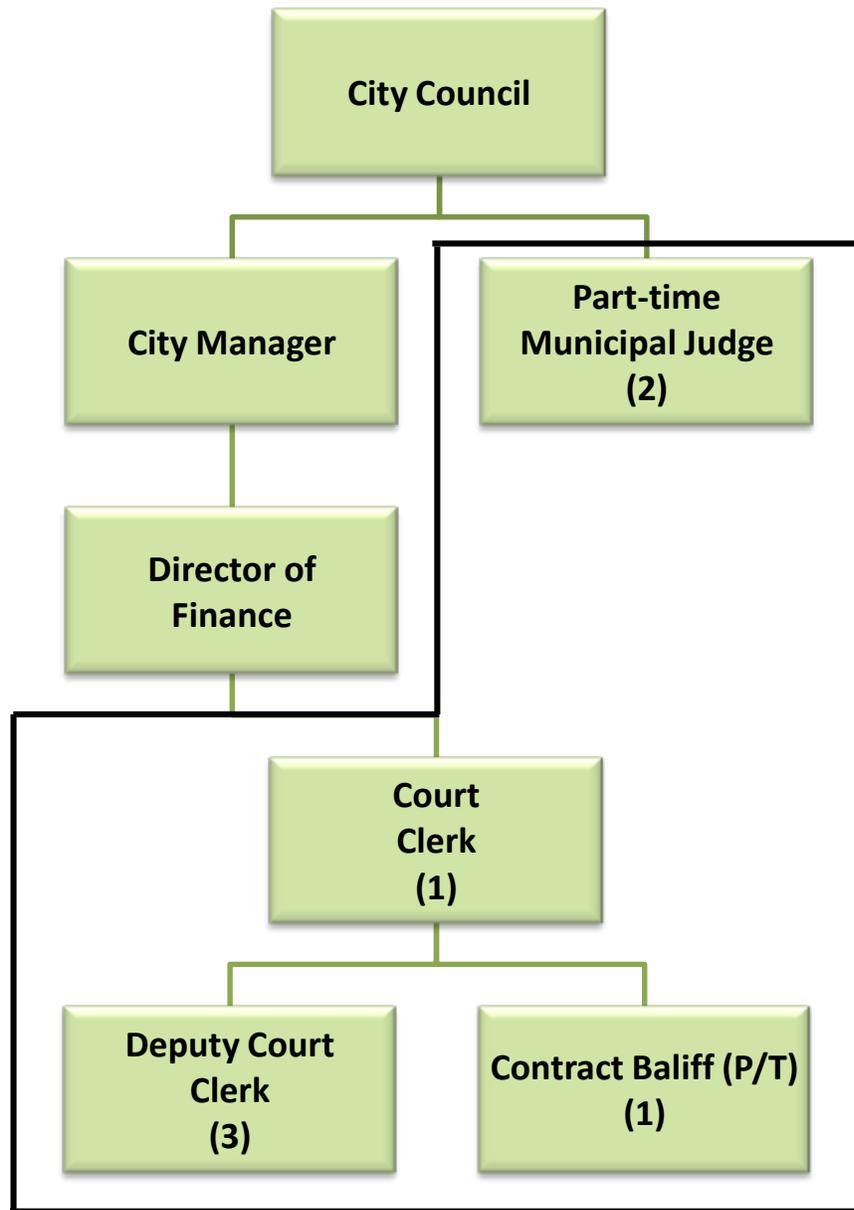
## FINANCE - 1400

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Office/Clerical                  | \$101,582         | \$122,000         | \$93,106             | \$98,800            |
| Professional                     | 149,045           | 152,600           | 191,710              | 203,600             |
| Management/Supervision           | 253,180           | 264,400           | 217,411              | 266,100             |
| Temp/Seasonal                    | 0                 | 2,500             | 11,000               | 2,500               |
|                                  | <b>503,807</b>    | <b>541,500</b>    | <b>513,227</b>       | <b>571,000</b>      |
| <b>Overtime</b>                  | <b>5,552</b>      | <b>6,500</b>      | <b>4,500</b>         | <b>5,500</b>        |
| <b>Contract Labor</b>            | <b>27,791</b>     | <b>0</b>          | <b>0</b>             | <b>0</b>            |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 44,612            | 50,400            | 46,678               | 51,900              |
| Life                             | 688               | 1,200             | 656                  | 600                 |
| Dental                           | 3,525             | 4,000             | 3,591                | 4,200               |
| Long Term Disability             | 2,059             | 2,500             | 2,037                | 2,400               |
|                                  | <b>50,884</b>     | <b>58,100</b>     | <b>52,962</b>        | <b>59,100</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 37,674            | 40,000            | 37,996               | 43,300              |
| Retirement                       | 72,205            | 71,500            | 66,966               | 69,800              |
| Tuition Reimbursement            | 7,944             | 8,000             | 1,400                | 4,000               |
| Workers Compensation             | 556               | 700               | 685                  | 700                 |
|                                  | <b>118,379</b>    | <b>120,200</b>    | <b>107,047</b>       | <b>117,800</b>      |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Tax Appraisals                   | 40,563            | 44,920            | 44,920               | 44,920              |
| Tax Collections                  | 3,287             | 4,000             | 4,000                | 4,000               |
| Outside Auditor                  | 37,388            | 20,000            | 21,000               | 21,000              |
| Arbitrage Review                 | 19,000            | 18,200            | 20,000               | 20,000              |
|                                  | <b>100,238</b>    | <b>87,120</b>     | <b>89,920</b>        | <b>89,920</b>       |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Computer Equipment               | 4,943             | 5,000             | 5,000                | 7,500               |
| Non-Fleet Equipment              | 0                 | 500               | 250                  | 500                 |
| Maintenance Contracts            | 175,641           | 103,715           | 103,715              | 103,715             |
|                                  | <b>180,584</b>    | <b>109,215</b>    | <b>108,965</b>       | <b>111,715</b>      |
| <b>Rental - Equipment</b>        | <b>\$3,114</b>    | <b>\$4,200</b>    | <b>\$4,200</b>       | <b>\$6,000</b>      |

## FINANCE - 1400

|                                | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------------|--------------------|--------------------|----------------------|---------------------|
| <b>Insurance</b>               |                    |                    |                      |                     |
| Property                       | \$750              | \$750              | \$3,228              | \$3,228             |
| Liability                      | 2,252              | 2,200              | 2,264                | 2,264               |
|                                | <b>3,002</b>       | <b>2,950</b>       | <b>5,492</b>         | <b>5,492</b>        |
| <b>Communication</b>           | <b>16,598</b>      | <b>17,000</b>      | <b>17,000</b>        | <b>17,000</b>       |
| <b>Training</b>                | <b>1,015</b>       | <b>6,000</b>       | <b>2,000</b>         | <b>11,860</b>       |
| <b>Travel</b>                  | <b>309</b>         | <b>4,500</b>       | <b>1,000</b>         | <b>4,500</b>        |
| <b>Dues &amp; Memberships</b>  | <b>2,522</b>       | <b>3,500</b>       | <b>2,000</b>         | <b>2,000</b>        |
| <b>General Supplies</b>        |                    |                    |                      |                     |
| Office                         | 6,523              | 8,000              | 8,000                | 8,000               |
| Operating                      | 3,159              | 5,000              | 5,000                | 5,000               |
|                                | <b>9,682</b>       | <b>13,000</b>      | <b>13,000</b>        | <b>13,000</b>       |
| <b>Books &amp; Periodicals</b> | <b>347</b>         | <b>500</b>         | <b>250</b>           | <b>250</b>          |
| <b>Operating Transfers</b>     |                    |                    |                      |                     |
| Equipment Replacement          | 28,493             | 27,845             | 27,845               | 28,650              |
|                                | <b>28,493</b>      | <b>27,845</b>      | <b>27,845</b>        | <b>28,650</b>       |
| <b>Total Finance</b>           | <b>\$1,052,317</b> | <b>\$1,002,130</b> | <b>\$949,408</b>     | <b>\$1,043,787</b>  |

# Municipal Court



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

## **Program Description**

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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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#### **FY14-15 ACCOMPLISHMENTS**

**Vision Element:** Maintain a Well Managed City  
**Accomplished:** Worked with SunGuard Support and Perdue Brandon Fielder Collins & Mott to create an efficient means of clearing and/or updating current cases in collection, in regards to transmitting and reporting.

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#### **FY15-16 GOALS & OBJECTIVES**

**Vision Element:** Enhance Communication  
**Goal:** Provide language interpretation at the court window using a remote video interpreter service.

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

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**DEPARTMENT STANDARDS**

Provide prompt and professional service to all utilizing the court.

**PROGRAM MEASURES**

**CASE ACTIVITY:**

- 1 New Cases Filed
  - a. Failure to appear charges filed
- 2 Cases paid without court appearance
- 3 Cases dismissed (non-deferred)
- 4 Found guilty by judge with fine assessed
- 5 Case dismissed with compliance  
(expired registration, license, etc.)
- 6 Cases dismissed after proof of financial responsibility
- 7 Cases dismissed after deferred disposition
- 8 Cases dismissed after driving safety course
- 9 Number of persons appearing at docket call

**WARRANT ACTIVITY:**

- 10 Warrants issued
- 11 Dollars collected by collection agency
- 12 Cases cleared by collection agency

|   | <b>2013-14</b> | <b>2014-15</b> | <b>2014-15</b>   | <b>2015-16</b>  |
|---|----------------|----------------|------------------|-----------------|
|   | <b>Actual</b>  | <b>Budget</b>  | <b>Estimated</b> | <b>Proposed</b> |
| 1 New Cases Filed   | 7,066          | 8,200          | 7,100            | 7,100           |
| a. Failure to appear charges filed  | 648            | 1,100          | 750              | 700             |
| 2 Cases paid without court appearance                                     | 2,298          | 2,200          | 2,065            | 2,100           |
| 3 Cases dismissed (non-deferred)  | 1,221          | 800            | 570              | 575             |
| 4 Found guilty by judge with fine assessed                                | 1,678          | 1,500          | 1,310            | 1,300           |
| 5 Case dismissed with compliance<br>(expired registration, license, etc.) | 1,535          | 1,500          | 1,200            | 1,200           |
| 6 Cases dismissed after proof of financial responsibility                 |                |                |                  |                 |
| 7 Cases dismissed after deferred disposition                              | 326            | 555            | 535              | 530             |
| 8 Cases dismissed after driving safety course                             | 496            | 470            | 400              | 400             |
| 9 Number of persons appearing at docket call                              | 1,446          | 1,560          | 1,335            | 1,350           |
| 10 Warrants issued  | 4,012          | 3,100          | 3,130            | 3,100           |
| 11 Dollars collected by collection agency                                 | \$440,644      | \$372,300      | \$370,000        | \$370,000       |
| 12 Cases cleared by collection agency                                     | 2,457          | 2,120          | 2,300            | 2,300           |

# MUNICIPAL COURT - 1100

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| Criminal Justice Tax   | 19,200            | 24,000            | 24,000               | 24,000              |
| Court Fees             | 39,565            | 38,000            | 38,000               | 38,000              |
| General Resources      | 306,753           | 318,555           | 329,879              | 338,130             |
| <b>Total Resources</b> | <b>\$365,518</b>  | <b>\$380,555</b>  | <b>\$391,879</b>     | <b>\$400,130</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$207,402         | \$215,700         | \$221,512            | \$225,600           |
| Employee Benefits         | 58,727            | 63,200            | 61,484               | 64,990              |
| Operating Expenses        | 75,429            | 77,695            | 84,923               | 85,580              |
| Capital Outlay            | 0                 | 0                 | 0                    | 0                   |
| Operating Transfers       | 23,960            | 23,960            | 23,960               | 23,960              |
| <b>Total Expenditures</b> | <b>\$365,518</b>  | <b>\$380,555</b>  | <b>\$391,879</b>     | <b>\$400,130</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary and Benefits increased \$11,690; Property Insurance for the Courthouse increased \$11,411.

## MUNICIPAL COURT - 1100

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Office/Clerical                 | \$85,037          | \$91,200          | \$88,311             | \$92,400            |
| Management/Supervision          | 51,933            | 53,400            | 55,335               | 58,800              |
| Special Agreement Personnel     | 60,770            | 63,100            | 64,426               | 64,400              |
|                                 | <b>197,740</b>    | <b>207,700</b>    | <b>208,072</b>       | <b>215,600</b>      |
| <b>Overtime</b>                 | <b>9,662</b>      | <b>8,000</b>      | <b>13,440</b>        | <b>10,000</b>       |
| <b>Contact Labor</b>            | <b>2,743</b>      | <b>3,300</b>      | <b>3,610</b>         | <b>3,640</b>        |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 18,234            | 20,100            | 20,574               | 20,700              |
| Life                            | 281               | 700               | 289                  | 300                 |
| Dental                          | 1,441             | 1,600             | 1,583                | 1,700               |
| Long Term Disability            | 558               | 700               | 583                  | 700                 |
|                                 | <b>20,514</b>     | <b>23,100</b>     | <b>23,029</b>        | <b>23,400</b>       |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 14,433            | 16,500            | 14,672               | 17,300              |
| Retirement                      | 20,813            | 20,000            | 19,896               | 19,600              |
| Tuition Reimbursement           | 0                 | 0                 | 0                    | 750                 |
| Workers Compensation            | 224               | 300               | 277                  | 300                 |
|                                 | <b>35,470</b>     | <b>36,800</b>     | <b>34,845</b>        | <b>37,950</b>       |
| <b>Professional Services</b>    |                   |                   |                      |                     |
| Jury Costs                      | 288               | 865               | 360                  | 865                 |
| Contract Cleaning               | 10,875            | 10,700            | 10,400               | 10,400              |
|                                 | <b>11,163</b>     | <b>11,565</b>     | <b>10,760</b>        | <b>11,265</b>       |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Building                        | 8,365             | 2,150             | 2,150                | 2,150               |
| Maintenance Contract            | 8,478             | 9,560             | 8,495                | 9,428               |
|                                 | <b>16,843</b>     | <b>11,710</b>     | <b>10,645</b>        | <b>11,578</b>       |
| <b>Vehicles &amp; Equipment</b> | <b>1,959</b>      | <b>2,580</b>      | <b>2,205</b>         | <b>1,335</b>        |
| <b>Insurance</b>                |                   |                   |                      |                     |
| Property                        | 3,437             | 3,435             | 14,846               | 14,846              |
| Liability                       | 854               | 855               | 891                  | 891                 |
|                                 | <b>4,291</b>      | <b>4,290</b>      | <b>15,737</b>        | <b>15,737</b>       |
| <b>Communications</b>           | <b>1,679</b>      | <b>1,770</b>      | <b>845</b>           | <b>720</b>          |

# MUNICIPAL COURT - 1100

|                                | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Training</b>                | <b>\$880</b>      | <b>\$1,525</b>    | <b>\$1,150</b>       | <b>\$1,475</b>      |
| <b>Travel</b>                  | <b>\$1,489</b>    | <b>\$2,000</b>    | <b>\$2,145</b>       | <b>\$2,425</b>      |
| <b>Dues &amp; Memberships</b>  | <b>160</b>        | <b>350</b>        | <b>310</b>           | <b>350</b>          |
| <b>General Supplies</b>        |                   |                   |                      |                     |
| Office                         | \$4,042           | \$5,255           | \$5,220              | \$5,220             |
| Operating                      | 13,556            | 17,050            | 16,580               | 15,970              |
| Cleaning                       | 2,114             | 2,500             | 2,035                | 2,100               |
|                                | <b>19,712</b>     | <b>24,805</b>     | <b>23,835</b>        | <b>23,290</b>       |
| <b>Electricity</b>             | <b>17,120</b>     | <b>17,000</b>     | <b>17,255</b>        | <b>17,255</b>       |
| <b>Books &amp; Periodicals</b> | <b>133</b>        | <b>100</b>        | <b>36</b>            | <b>150</b>          |
| <b>Operating Transfers</b>     |                   |                   |                      |                     |
| Equipment Replacement          | 23,960            | 23,960            | 23,960               | 23,960              |
|                                | <b>23,960</b>     | <b>23,960</b>     | <b>23,960</b>        | <b>23,960</b>       |
| <b>Total Municipal Court</b>   | <b>\$365,518</b>  | <b>\$380,555</b>  | <b>\$391,879</b>     | <b>\$400,130</b>    |

PUBLIC SAFETY



LAKE JACKSON

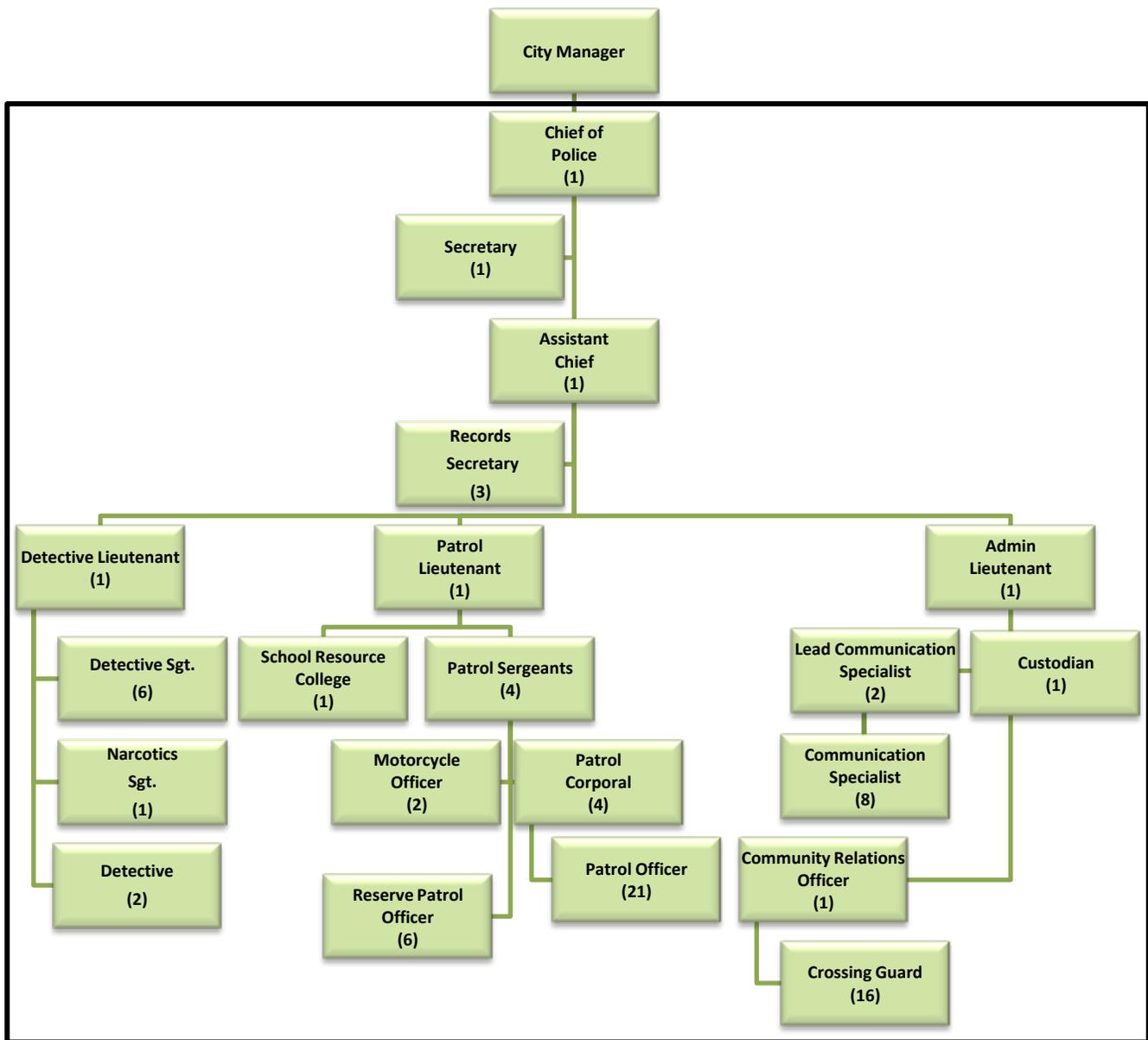
*City of Enchantment*



Members of the  
Lake Jackson Police Department



# Police



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

## 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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### FY14-15 ACCOMPLISHMENTS

**Vision Element** Maintain Infrastructure  
**Accomplished:** Remodeled the remaining old court area and unused records area to house Humane Officers and secretarial staff. Completed before January 15, 2015.

**Vision Element** Enhance Quality of Life  
**Accomplished:** Implemented a distracted driving course for all police officers. This class was taken by all officers operating city vehicles before September 30, 2015.

**Accomplished:** Instituted a public awareness campaign via social media to share data on the dangers of texting and driving or other important uses of devices. Located appropriate media in December 2014, posted monthly in departmental social media for remainder of fiscal year.

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### FY15-16 GOALS & OBJECTIVES

**Vision Element** Maintain Infrastructure  
**Goal:** Maintain interoperability standard with public safety entities throughout the region by procuring and implementing the replacement of the public safety radio equipment by December 31, 2015.

**Goal:** Procure and implement a secondary radio system that functions separately from the BCSO system that will serve as the primary radio service for Public Works and a backup for Public Safety. This \$965,000 project will be funded by \$500,000 from the General Project Fund and \$465,000 from the Equipment Replacement Fund. A grant for \$125,000 has been applied for with the Houston/Galveston Area Council of Governments (HGAC).

**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>2013-14</b> | <b>2014-15</b> | <b>2014-15</b>   | <b>2015-16</b>  |
|---|----------------|----------------|------------------|-----------------|
|   | <b>Actual</b>  | <b>Budget</b>  | <b>Estimated</b> | <b>Proposed</b> |
| 1 Average response time to priority "P" calls (minutes) | 4.5            | 5.0            | 4.4              | 5.0             |
| 2 Unit reaction time to priority "P" calls (minutes)    | 3.5            | 4.5            | 3.6              | 4.5             |
| 3 Total traffic contacts                                | 16,000         | 17,000         | 16,000           | 16,000          |
| 4 Clearance rate of Burglary of Habitation              | 25%            | 35%            | 20%              | 25%             |
| 5 Clearance rate of Burglary of a Building              | 47%            | 50%            | 25%              | 40%             |
| 6 Clearance rate of Burglary of Vehicle                 | 34%            | 35%            | 38%              | 35%             |

# POLICE - 2200

## *Resources*

|                        | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|--------------------|--------------------|----------------------|---------------------|
| Alarm Fees             | \$78,688           | \$60,000           | \$80,000             | \$80,000            |
| Peddler Permit         | 1,562              | 2,000              | 1,500                | 1,500               |
| Wrecker License        | 1,400              | 1,200              | 1,800                | 1,800               |
| B'Port College SRO     | 58,996             | 58,000             | 58,000               | 58,000              |
| Richwood Dispatching   | 34,000             | 34,000             | 34,000               | 34,000              |
| General Resources      | 4,570,314          | 4,915,065          | 4,764,198            | 5,275,080           |
| <b>Total Resources</b> | <b>\$4,744,960</b> | <b>\$5,070,265</b> | <b>\$4,939,498</b>   | <b>\$5,450,380</b>  |

## *Expenditures*

|                           | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|--------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$2,932,239        | \$3,189,800        | \$3,115,881          | \$3,421,500         |
| Employee Benefits         | 955,306            | 1,035,120          | 992,296              | 1,060,220           |
| Operating Expenses        | 559,070            | 626,150            | 612,126              | 650,126             |
| Capital Outlay            | 48,982             | 0                  | 0                    | 9,800               |
| Operating Transfers       | 249,363            | 219,195            | 219,195              | 308,734             |
| <b>Total Expenditures</b> | <b>\$4,744,960</b> | <b>\$5,070,265</b> | <b>\$4,939,498</b>   | <b>\$5,450,380</b>  |

## *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Service/Maintenance    | 1.00              | 1.00              | 1.00              | 1.00              |
| Office/Clerical        | 6.00              | 4.00              | 4.00              | 4.00              |
| Technical              | 8.00              | 10.00             | 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              | 2.25              | 2.44              | 2.44              |
| <b>Total Personnel</b> | <b>61.73</b>      | <b>62.25</b>      | <b>62.44</b>      | <b>62.44</b>      |

## *Major Budget Changes*

Salary and benefits increased by \$256,800, which includes two new Crossing Guard positions for the new traffic light at Lake Jackson Intermediate and Grapevine Turn; \$89,539 increase in equipment replacement; \$34,107 increase in property insurance; \$27,820 decrease in the cost of gasoline.

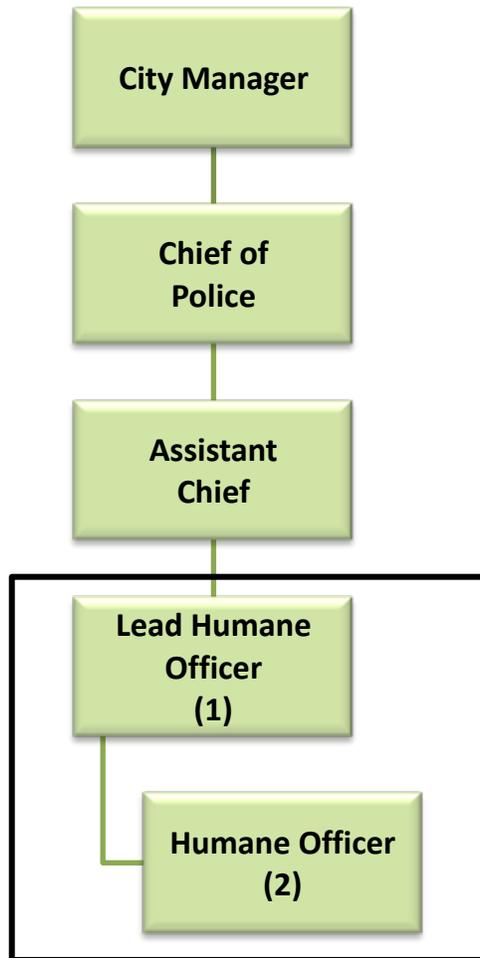
## POLICE - 2200

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Service/Maintenance              | \$28,231          | \$28,900          | \$29,451             | \$30,900            |
| Office/Clerical                  | 128,273           | 138,400           | 142,407              | 153,700             |
| Technical                        | 359,387           | 374,400           | 374,673              | 394,400             |
| Sworn Personnel                  | 1,894,349         | 2,089,400         | 1,993,804            | 2,227,100           |
| Management/Supervision           | 333,536           | 382,700           | 383,546              | 413,500             |
| Temp/Seasonal                    | 74,221            | 76,000            | 76,000               | 86,900              |
|                                  | <b>2,817,997</b>  | <b>3,089,800</b>  | <b>2,999,881</b>     | <b>3,306,500</b>    |
| <b>Overtime</b>                  | <b>114,242</b>    | <b>100,000</b>    | <b>116,000</b>       | <b>115,000</b>      |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 268,940           | 301,300           | 299,397              | 310,200             |
| Life                             | 4,122             | 7,200             | 4,196                | 3,500               |
| Dental                           | 21,243            | 24,000            | 23,030               | 25,200              |
| Long Term Disability             | 11,131            | 14,000            | 11,759               | 13,700              |
|                                  | <b>305,436</b>    | <b>346,500</b>    | <b>338,382</b>       | <b>352,600</b>      |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 220,764           | 242,500           | 228,610              | 261,700             |
| Retirement                       | 407,812           | 408,200           | 394,265              | 405,600             |
| Tuition Reimbursement            | 0                 | 3,920             | 0                    | 3,920               |
| Workers Compensation             | 21,294            | 34,000            | 31,039               | 36,400              |
|                                  | <b>649,870</b>    | <b>688,620</b>    | <b>653,914</b>       | <b>707,620</b>      |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Psychological Examination        | 450               | 600               | 300                  | 600                 |
| Volunteer Benefits               | 1,476             | 2,000             | 1,928                | 3,000               |
| Forensic Testing                 | 3,407             | 2,500             | 2,500                | 2,500               |
|                                  | <b>5,333</b>      | <b>5,100</b>      | <b>4,728</b>         | <b>6,100</b>        |
| <b>Water &amp; Sewer</b>         | <b>1,200</b>      | <b>1,100</b>      | <b>1,100</b>         | <b>1,100</b>        |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Buildings                        | 11,591            | 13,000            | 13,000               | 13,000              |
| Heating & Air Conditioning       | 6,889             | 12,500            | 12,500               | 12,500              |
| Vehicles                         | 62,992            | 45,000            | 45,000               | 50,000              |
| Equipment                        | 2,510             | 5,000             | 2,500                | 5,000               |
| Radios                           | 1,782             | 3,000             | 2,500                | 3,000               |
| Furniture & Fixtures             | 823               | 750               | 750                  | 750                 |
| Maintenance Contract             | 95,234            | 121,650           | 112,890              | 127,627             |
|                                  | <b>\$181,821</b>  | <b>\$200,900</b>  | <b>\$189,140</b>     | <b>\$211,877</b>    |

## POLICE - 2200

|   | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|--------------------|--------------------|----------------------|---------------------|
| <b>Rental - Vehicle &amp; Equipment</b> | <b>\$4,112</b>     | <b>\$6,000</b>     | <b>\$5,500</b>       | <b>\$6,000</b>      |
| <b>Insurance</b>                        |                    |                    |                      |                     |
| Property                                | 10,523             | 10,525             | 44,632               | 44,632              |
| Liability                               | 42,448             | 45,625             | 46,405               | 42,157              |
| Fidelity                                | 271                | 0                  | 0                    | 0                   |
|   | <b>53,242</b>      | <b>56,150</b>      | <b>91,037</b>        | <b>86,789</b>       |
| <b>Communication</b>                    | <b>65,426</b>      | <b>60,000</b>      | <b>66,000</b>        | <b>67,500</b>       |
| <b>Training</b>                         | <b>8,610</b>       | <b>8,900</b>       | <b>8,500</b>         | <b>9,000</b>        |
| <b>Travel</b>                           | <b>3,372</b>       | <b>2,500</b>       | <b>2,500</b>         | <b>2,500</b>        |
| <b>Dues &amp; Memberships</b>           | <b>830</b>         | <b>1,000</b>       | <b>850</b>           | <b>1,080</b>        |
| <b>General Supplies</b>                 |                    |                    |                      |                     |
| Office                                  | 11,821             | 13,000             | 13,000               | 13,000              |
| Wearing Apparel                         | 20,271             | 20,000             | 20,000               | 20,000              |
| Gasoline & Diesel                       | 118,287            | 129,000            | 87,621               | 101,180             |
| Operating                               | 16,519             | 45,000             | 45,000               | 45,000              |
| Photography                             | 1,235              | 1,500              | 1,500                | 1,500               |
| Firing Range                            | 6,961              | 10,000             | 10,000               | 10,000              |
| Community Policing                      | 5,109              | 5,500              | 5,500                | 5,500               |
| Detention Facility                      | 4,226              | 5,000              | 5,000                | 5,000               |
| Crime Lab                               | 2,035              | 7,500              | 6,000                | 7,500               |
| Cleaning                                | 3,999              | 4,000              | 4,000                | 4,000               |
|   | <b>190,463</b>     | <b>240,500</b>     | <b>197,621</b>       | <b>212,680</b>      |
| <b>Electricity &amp; Natural Gas</b>    | <b>44,012</b>      | <b>43,000</b>      | <b>44,500</b>        | <b>44,500</b>       |
| <b>Books &amp; Periodicals</b>          | <b>649</b>         | <b>1,000</b>       | <b>650</b>           | <b>1,000</b>        |
| <b>Capital Outlay</b>                   | <b>48,982</b>      | <b>0</b>           | <b>0</b>             | <b>9,800</b>        |
| <b>Operating Transfers</b>              |                    |                    |                      |                     |
| Equipment Replacement                   | 249,363            | 219,195            | 219,195              | 308,734             |
|   | <b>249,363</b>     | <b>219,195</b>     | <b>219,195</b>       | <b>308,734</b>      |
| <b>Total Police</b>                     | <b>\$4,744,960</b> | <b>\$5,070,265</b> | <b>\$4,939,498</b>   | <b>\$5,450,380</b>  |

# Humane



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

## **Program Description**

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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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#### **FY14-15 ACCOMPLISHMENTS**

|                       |   |
|-----------------------|---|
| <b>Vision Element</b> | Enhance Quality of Life   |
| <b>Accomplished:</b>  | Relocated the base of humane operations to the police station for enhanced availability and speed in call handling. |

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#### **FY15-16 GOALS & OBJECTIVES**

|                       |  |
|-----------------------|--|
| <b>Vision Element</b> | Maintain a Well Managed City   |
| <b>Goal:</b>          | Convert all paper report attachments to electronic format and attach them to the appropriate report in the RMS system by September 30, 2016. |
| <b>Goal:</b>          | Provide the pre-exposure rabies protection series to all Humane Department Personnel by September 30, 2016.                                  |

# 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>2013-14</b> | <b>2014-15</b> | <b>2014-15</b>   | <b>2015-16</b>  |
|-------------------------|----------------|----------------|------------------|-----------------|
|                         | <b>Actual</b>  | <b>Budget</b>  | <b>Estimated</b> | <b>Proposed</b> |
| 1 Animals collected     | 650            | 650            | 750              | 750             |
| 2 Citations/warnings    | 70             | 70             | 100              | 100             |
| 3 Animal bites reported | 40             | 40             | 40               | 40              |

## HUMANE - 2500

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | 277,891           | 302,693           | 304,930              | 319,073             |
| <b>Total Resources</b> | <b>\$277,891</b>  | <b>\$302,693</b>  | <b>\$304,930</b>     | <b>\$319,073</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$88,527          | \$95,050          | \$99,292             | \$101,450           |
| Employee Benefits         | 35,511            | 38,100            | 38,687               | 40,300              |
| Operating Costs           | 145,468           | 161,668           | 159,076              | 169,448             |
| Operating Transfers       | 8,385             | 7,875             | 7,875                | 7,875               |
| <b>Total Expenditures</b> | <b>\$277,891</b>  | <b>\$302,693</b>  | <b>\$304,930</b>     | <b>\$319,073</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary and benefits increased by \$8,600; Shelter Management Contract increased by \$8,752.

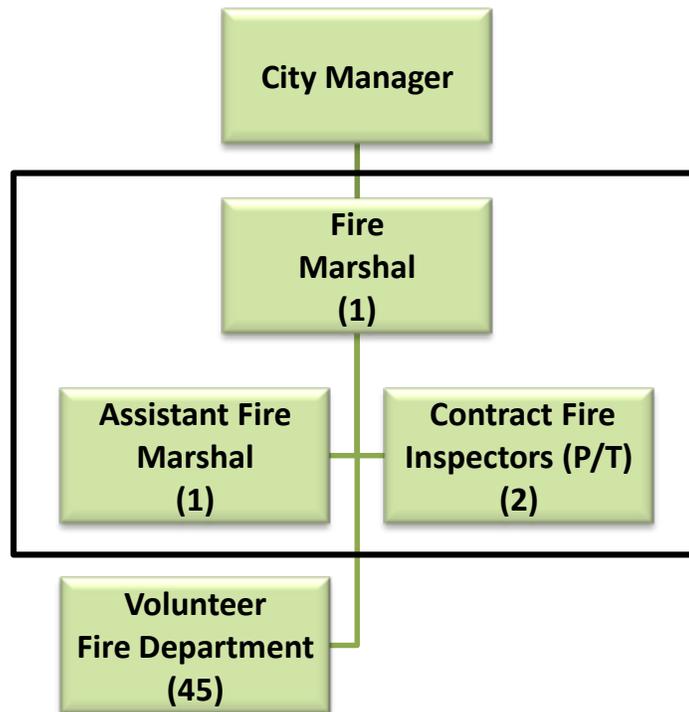
## HUMANE - 2500

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Service/Maintenance             | \$84,755          | \$92,300          | \$96,542             | \$98,700            |
|                                 | <b>84,755</b>     | <b>92,300</b>     | <b>96,542</b>        | <b>98,700</b>       |
| <b>Overtime</b>                 | <b>3,772</b>      | <b>2,750</b>      | <b>2,750</b>         | <b>2,750</b>        |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 13,824            | 15,100            | 15,430               | 15,600              |
| Life                            | 205               | 400               | 217                  | 200                 |
| Dental                          | 1,092             | 1,200             | 1,187                | 1,300               |
| Long Term Disability            | 358               | 400               | 399                  | 400                 |
|                                 | <b>15,479</b>     | <b>17,100</b>     | <b>17,233</b>        | <b>17,500</b>       |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 6,571             | 7,300             | 7,409                | 7,800               |
| Retirement                      | 12,573            | 12,500            | 12,853               | 12,300              |
| Tuition Reimbursement           | -                 | -                 | -                    | 1,500               |
| Workers Compensation            | 888               | 1,200             | 1,192                | 1,200               |
|                                 | <b>20,032</b>     | <b>21,000</b>     | <b>21,454</b>        | <b>22,800</b>       |
| <b>Shelter Management</b>       | <b>125,432</b>    | <b>135,148</b>    | <b>135,148</b>       | <b>143,900</b>      |
| <b>Maintenance &amp; Repair</b> | <b>1,503</b>      | <b>3,000</b>      | <b>3,000</b>         | <b>3,000</b>        |
| <b>Insurance</b>                |                   |                   |                      |                     |
| Property                        | 6,883             | 6,885             | 5,394                | 5,394               |
| Liabilty                        | 735               | 735               | 734                  | 734                 |
|                                 | <b>7,618</b>      | <b>7,620</b>      | <b>6,128</b>         | <b>6,128</b>        |
| <b>Communication</b>            | <b>1,347</b>      | <b>1,500</b>      | <b>1,500</b>         | <b>1,500</b>        |
| <b>Training</b>                 | <b>0</b>          | <b>1,000</b>      | <b>1,000</b>         | <b>1,000</b>        |
| <b>Travel</b>                   | <b>\$0</b>        | <b>\$450</b>      | <b>\$550</b>         | <b>\$550</b>        |
| <b>General Supplies</b>         |                   |                   |                      |                     |
| Office                          | 123               | 150               | 150                  | 150                 |
| Wearing Apparel                 | 736               | 1,000             | 1,000                | 1,000               |
| Gasoline & Diesel               | 7,188             | 8,300             | 7,100                | 8,120               |
| Operating                       | 1,521             | 3,500             | 3,500                | 4,100               |
|                                 | <b>9,568</b>      | <b>12,950</b>     | <b>11,750</b>        | <b>13,370</b>       |

## HUMANE - 2500

|                            | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Operating Transfers</b> |                           |                           |                              |                             |
| Equipment Replacement      | 8,385                     | 7,875                     | 7,875                        | 7,875                       |
|                            | <b>8,385</b>              | <b>7,875</b>              | <b>7,875</b>                 | <b>7,875</b>                |
| <b>Total Humane</b>        | <b>\$277,891</b>          | <b>\$302,693</b>          | <b>\$304,930</b>             | <b>\$319,073</b>            |

# Fire



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

## **Program Description**

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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, (1) full time Assistant Fire Marshal, and (2) part time contract Fire Inspectors.

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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#### **FY14-15 ACCOMPLISHMENTS**

- Vision Element:** Enhance Quality of Life
- Accomplished:** Installed 20 Stovetop FireStop extinguishing devices to individuals in need.
- Accomplished:** Partnered with Volunteer Fire Department, LJEMS, and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.
- Accomplished:** Applied for Dow Community Safety Grant and an Assistance to Firefighters Grant (AFG) for installation of Opticom traffic priority system at intersections throughout Lake Jackson.

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#### **FY15-16 GOALS & OBJECTIVES**

- Vision Element:** Enhance Quality of Life
- Goal:** Install 20 Stovetop FireStop extinguishing devices to individuals in need.
- Goal:** Partner with Volunteer Fire Department, LJEMS, and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.

# PUBLIC SAFETY

## Fire - 2300

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### DEPARTMENT STANDARDS

- 1 Conduct 60 public relations events a year.
- 2 Maintain a good response time of at least 6.0 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

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| 1 Total volunteer members  | 48                | 50                | 50                   | 50                  |
| 2 Emergency calls  | 550               | 550               | 650                  | 550                 |
| 3 Investigations   | 15                | 15                | 15                   | 15                  |
| 4 Average response time on fire calls received to<br>arrival scene (minutes) | 6.0               | 7.0               | 6.0                  | 6.0                 |
| 5 Commercial Fire Safety Inspections   | 210               | 350               | 350                  | 550                 |
| 6 Day care center inspections  | 13                | 13                | 13                   | 13                  |
| 7 Public Education   |                   |                   |                      |                     |
| a. Number of classes   | 34                | 60                | 60                   | 60                  |
| b. Attendance  | 4,430             | 5,000             | 5,000                | 5,000               |
| 8 ISO Rating   | 4                 | 4                 | 4                    | 4                   |
| 9 StoveTop Firesafety Installations  | 10                | 20                | 20                   | 20                  |

## FIRE - 2300

### *Resources*

|                        | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$733,067         | \$840,330         | \$817,211            | \$985,101           |
| <b>Total Resources</b> | <b>\$733,067</b>  | <b>\$840,330</b>  | <b>\$817,211</b>     | <b>\$985,101</b>    |

### *Expenditures*

|                           | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$69,350          | \$72,600          | \$74,041             | \$129,400           |
| Employee Benefits         | 77,832            | 93,600            | 93,879               | 128,600             |
| Operating Expenses        | 356,342           | 388,550           | 363,711              | 387,985             |
| Operating Transfers       | 229,543           | 285,580           | 285,580              | 339,116             |
| <b>Total Expenditures</b> | <b>\$733,067</b>  | <b>\$840,330</b>  | <b>\$817,211</b>     | <b>\$985,101</b>    |

### *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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              | 2.00              |
| 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>2.00</b>       |

### *Major Budget Changes*

Salaries and Benefits increased by \$91,800, of this \$66,000 is for adding a new Deputy Fire Marshall to assist in completing fire inspections in a timely manner; \$53,536 increase in Equipment Replacement.

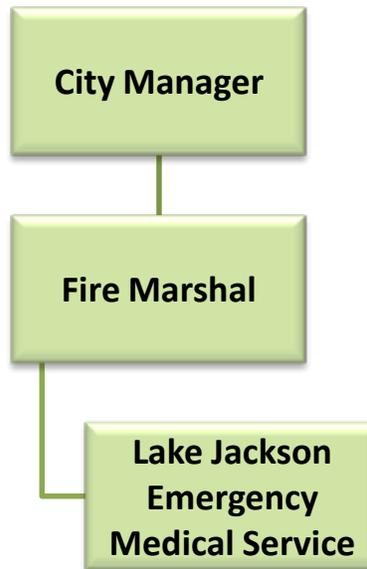
## FIRE - 2300

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Management/Supervision           | 69,350            | 72,600            | 74,041               | 129,400             |
|                                  | <b>69,350</b>     | <b>72,600</b>     | <b>74,041</b>        | <b>129,400</b>      |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 4,671             | 5,000             | 5,143                | 10,400              |
| Life                             | 72                | 100               | 72                   | 100                 |
| Dental                           | 369               | 400               | 396                  | 800                 |
| Long Term Disability             | 284               | 300               | 299                  | 500                 |
|                                  | <b>5,396</b>      | <b>5,800</b>      | <b>5,910</b>         | <b>11,800</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 5,297             | 5,600             | 5,574                | 9,900               |
| Retirement                       | 9,829             | 9,500             | 9,684                | 15,700              |
| Volunteer Retirement             | 56,750            | 72,000            | 72,000               | 90,000              |
| Workers Compensation             | 560               | 700               | 711                  | 1,200               |
|                                  | <b>72,436</b>     | <b>87,800</b>     | <b>87,969</b>        | <b>116,800</b>      |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Volunteer Benefits               | 26,603            | 29,000            | 25,630               | 29,000              |
| Crime Lab                        | 0                 | 500               | 300                  | 500                 |
| Contract Cleaning                | 12,526            | 11,000            | 11,000               | 11,000              |
| Fire Code Inspections            | 600               | 17,000            | 8,000                | 17,000              |
|                                  | <b>39,729</b>     | <b>57,500</b>     | <b>44,930</b>        | <b>57,500</b>       |
| <b>Water &amp; Sewer</b>         | <b>3,670</b>      | <b>3,200</b>      | <b>3,200</b>         | <b>3,200</b>        |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Buildings                        | 17,711            | 15,000            | 15,000               | 15,000              |
| Heating & Air Condition          | 2,090             | 6,000             | 3,000                | 6,000               |
| Vehicles                         | 31,794            | 22,000            | 22,000               | 22,000              |
| Non Fleet Equipment              | 2,465             | 5,000             | 3,000                | 5,000               |
| Radios                           | 7,029             | 10,000            | 8,000                | 10,000              |
| Maintenance Contract             | 19,822            | 21,560            | 21,560               | 22,760              |
| Vehicles & Equipment             | 3,386             | 2,695             | 2,695                | 5,515               |
|                                  | <b>84,297</b>     | <b>82,255</b>     | <b>75,255</b>        | <b>86,275</b>       |
| <b>Insurance</b>                 |                   |                   |                      |                     |
| Property                         | \$48,219          | \$48,220          | \$36,671             | \$35,393            |
| Liability                        | 17,282            | 17,280            | 20,407               | 20,407              |
|                                  | <b>65,501</b>     | <b>65,500</b>     | <b>57,078</b>        | <b>55,800</b>       |

# FIRE - 2300

|                                      | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Communications</b>                | 12,218            | 12,000            | 12,000               | 14,370              |
| <b>Training</b>                      | 13,294            | 12,700            | 12,700               | 13,100              |
| <b>Travel</b>                        | 11,439            | 16,000            | 16,000               | 16,000              |
| <b>Other Purchased Services</b>      |                   |                   |                      |                     |
| Dues & Memberships                   | 2,431             | 5,470             | 5,470                | 5,760               |
| Fireman Banquet                      | 2,325             | 2,325             | 2,478                | 2,300               |
|                                      | <b>4,756</b>      | <b>7,795</b>      | <b>7,948</b>         | <b>8,060</b>        |
| <b>General Supplies</b>              |                   |                   |                      |                     |
| Office                               | 290               | 2,300             | 2,300                | 2,300               |
| Wearing Apparel                      | 1,482             | 3,000             | 3,000                | 3,500               |
| Program                              | 3,931             | 4,000             | 4,000                | 4,000               |
| Gasoline & Diesel                    | 16,015            | 14,800            | 14,800               | 12,880              |
| Operating                            | 50,396            | 60,000            | 60,000               | 60,000              |
| Photography                          | 781               | 1,000             | 1,000                | 1,000               |
| Cleaning                             | 3,506             | 3,500             | 3,500                | 3,500               |
|                                      | <b>76,401</b>     | <b>88,600</b>     | <b>88,600</b>        | <b>87,180</b>       |
| <b>Electricity &amp; Natural Gas</b> | 42,900            | 40,500            | 43,500               | 43,500              |
| <b>Books &amp; Periodicals</b>       | 2,137             | 2,500             | 2,500                | 3,000               |
| <b>Equipment Replacement</b>         | 229,543           | 285,580           | 285,580              | 339,116             |
| <b>Total Fire</b>                    | <b>\$733,067</b>  | <b>\$840,330</b>  | <b>\$817,211</b>     | <b>\$985,101</b>    |

# EMS



## **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 2 volunteers, 17 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**

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### **FY14-15 ACCOMPLISHMENTS**

**Vision Element:** Enhance the Quality of Life  
**Accomplished:** Reached over 1,000 citizens with "Take Heart Lake Jackson" a 10 minute CPR Class.  
**Accomplished:** Held 12 classes on Fall Prevention and educated close to 400 citizens.  
**Accomplished:** Partnered with Lake Jackson Fire Marshall, Lake Jackson Volunteer Fire Department, and BISD to fund "After the Fire" presentation to all graduating seniors in BISD.

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### **FY15-16 GOALS & OBJECTIVES**

**Vision Element:** Enhance the Quality of Life  
**Goal:** Continue "Take Heart Lake Jackson" a 10 minute CPR Class with a new goal of reaching 1,000 additional citizens.  
**Goal:** Expand on Fall Prevention programs in accordance with the Center for Disease Control. Develop and educate the public on the epidemic of falling and being injured by holding 12 classes and reaching 400 people.  
**Goal:** Partner with Lake Jackson Fire Marshal Office, Lake Jackson Volunteer Fire Department, and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.

# PUBLIC SAFETY

## Emergency Medical Services - 2400

---

### DEPARTMENT STANDARDS

- 1 Provide 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

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| 1 Ambulance calls  | 3,084             | 3,100             | 3,490                | 3,400               |
| 2 Average response time ambulance calls dispatched to arrival at scene (minutes) | 4.0               | 4.0               | 3.0                  | 5.0*                |
| 3 Percentage of billing collected  | 29%               | 29%               | 31%                  | 31%                 |
| 4 Number of volunteers   | 3                 | 3                 | 2                    | 2                   |
| 5 Number of stand-by service   | 20                | 20                | 14                   | 20                  |
| 6 Public Education   |                   |                   |                      |                     |
| a. Number of classes   | 20                | 20                | 40                   | 30                  |
| b. Attendance  | 500               | 500               | 1500                 | 1000                |
| 7 Fall Calls   | 400               | 350               | 350                  | 350                 |

*\*To increase safety while in transit, EMS has a goal to reduce their response time while still meeting all response standards.*

## EMERGENCY MEDICAL SERVICE - 2400

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$485,377         | \$496,500         | \$502,888            | \$501,044           |
| <b>Total Resources</b> | <b>\$485,377</b>  | <b>\$496,500</b>  | <b>\$502,888</b>     | <b>\$501,044</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$0               | \$0               | \$0                  | \$0                 |
| Employee Benefits         | 3,100             | 5,300             | 4,800                | 4,800               |
| Operating Expenses        | 400,012           | 404,300           | 411,188              | 409,344             |
| Operating Transfers       | 82,265            | 86,900            | 86,900               | 86,900              |
| <b>Total Expenditures</b> | <b>\$485,377</b>  | <b>\$496,500</b>  | <b>\$502,888</b>     | <b>\$501,044</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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>       |

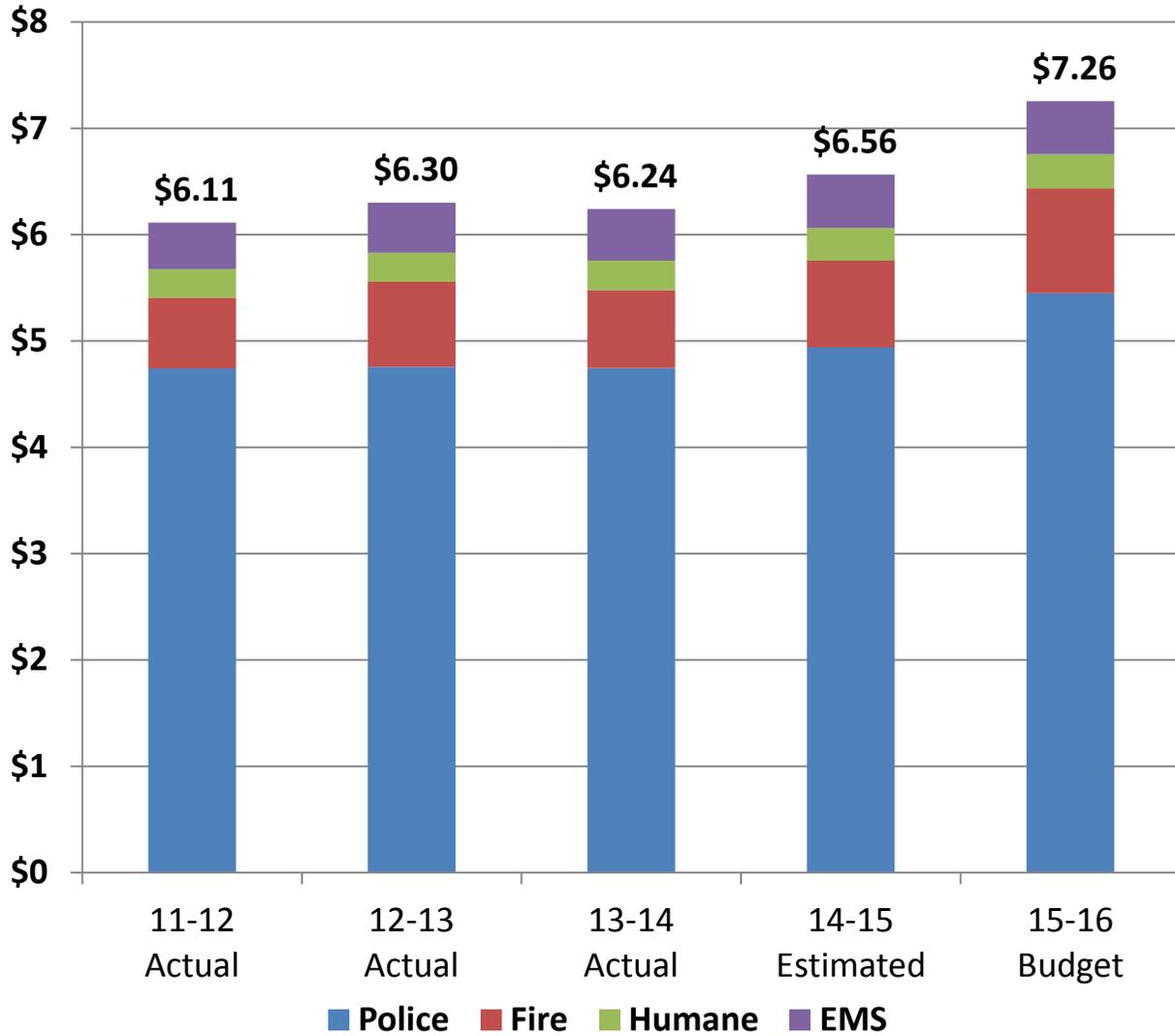
### *Major Budget Changes*

No major budget changes.

## EMERGENCY MEDICAL SERVICE - 2400

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| <b>Retirement Contribution</b>           | \$3,100           | \$4,800           | \$4,800              | \$4,800             |
| <b>Retirement Benefits</b>               | 0                 | 500               | 0                    | 0                   |
| <b>EMS Services</b>                      | 337,000           | 337,000           | 337,000              | 337,000             |
| <b>Rental</b>                            | 13,613            | 10,000            | 16,000               | 15,000              |
| <b>Maintenance Contract</b>              | 826               | 1,200             | 1,200                | 1,200               |
| <b>Maintenance &amp; Repair Vehicles</b> | 28,682            | 29,000            | 28,682               | 29,000              |
| <b>Liability Insurance</b>               | 3,698             | 3,700             | 4,906                | 3,744               |
| <b>Communication</b>                     | 1,201             | 1,200             | 1,200                | 1,200               |
| <b>General Supplies</b>                  |                   |                   |                      |                     |
| Gasoline & Diesel                        | 14,992            | 22,200            | 22,200               | 22,200              |
| Operating                                | 149               | 0                 | 0                    | 0                   |
|  | 15,141            | 22,200            | 22,200               | 22,200              |
| <b>Capital Outlay</b>                    | 0                 | 0                 | 0                    | 0                   |
| <b>Equipment Replacement</b>             | 82,265            | 86,900            | 86,900               | 86,900              |
| <b>Total Emergency Medical Service</b>   | \$485,526         | \$496,500         | \$502,888            | \$501,044           |

# Public Safety Expenditures (In Millions)



# ENGINEERING



LAKE JACKSON

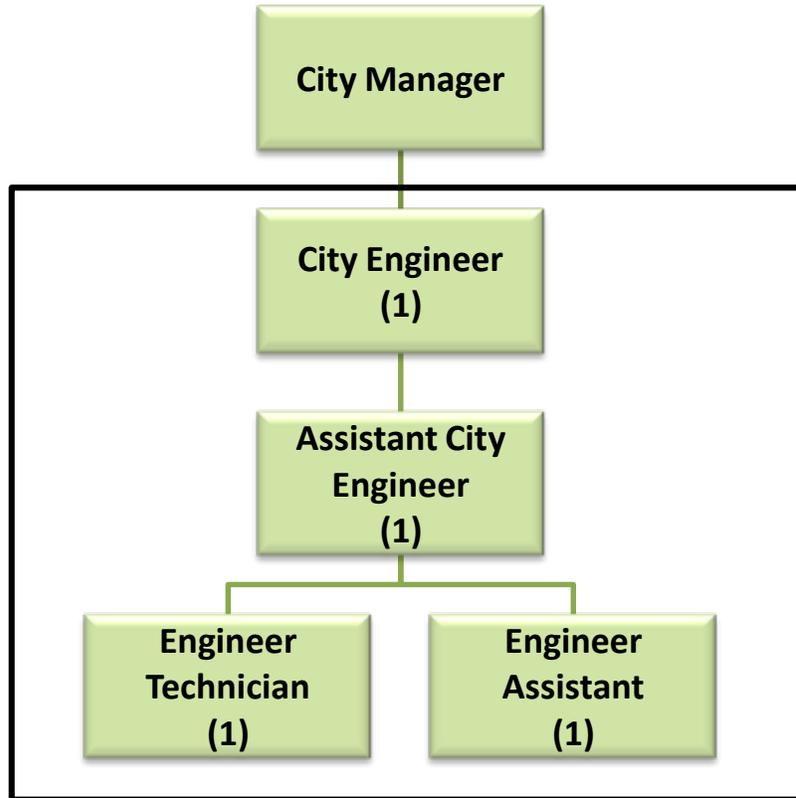
*City of Enchantment*



## Street and Sidewalk Replacement Program



# Engineering



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

## **Program Description**

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The Engineering Department provides general engineering services for all municipal operations by thorough analysis, investigation and design of plans and specifications, responsible construction management, 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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### FY14-15 ACCOMPLISHMENTS

|                        |   |
|------------------------|---|
| <b>Vision Element:</b> | Enable Growth & Revitalization  |
| <b>Accomplished:</b>   | Completed civil design for construction plans and prepared documentation for South Parking Place.   |
| <b>Accomplished:</b>   | Bid, contracted, inspected, and managed S. Parking Place construction (partial project).  |
| <b>Accomplished:</b>   | Supervised completion of construction design plans and prepared documentation for This V Reserve segment.   |
| <b>Accomplished:</b>   | Bid, contracted, inspected, and managed This Way Reserve construction.  |
| <b>Accomplished:</b>   | Inspected and controlled construction of HEB offsite civil work.  |
| <b>Accomplished:</b>   | Inspected and controlled construction of Creekside, Phase I Infrastructure.   |
| <b>Accomplished:</b>   | Facilitated design and redevelopment of Target and Ryan's sites.  |
| <b>Accomplished:</b>   | Collaborated and assisted in Master Plan update.  |
| <b>Accomplished:</b>   | Facilitated design and development of Plantation Park PUD and Urban Crest Apartments.   |
| <b>Vision Element:</b> | Maintain Infrastructure   |
| <b>Accomplished:</b>   | Helped design, bid contract, and oversaw construction of Magnolia #6 Ditch Improvements.  |
| <b>Accomplished:</b>   | Designed, bid contract, and oversaw construction of annual sidewalk and ramp program and \$1.1 million Street Bond Program.   |
| <b>Accomplished:</b>   | Prepared bid documents and managed project construction process and files on: Recreation Center Roof AHU Phase 2, Ground Storage Tank Access, Medical Drive CNG Public & Service Center Entrance. |
| <b>Accomplished:</b>   | Designed, bid contract, and oversaw construction of Plantation Drive 4-Lane Crossover.  |
| <b>Accomplished:</b>   | Directed design and construction layout of Medical Drive 4-Lane Connection.   |

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### FY15-16 GOALS & OBJECTIVES

|                        |  |
|------------------------|--|
| <b>Vision Element:</b> | Enable Growth & Revitalization   |
| <b>Goal:</b>           | Inspect and manage South Parking Place construction (complete project).  |
| <b>Goal:</b>           | Manage and inspect water utility extension to airport construction.  |
| <b>Goal:</b>           | Coordinate, direct, and review design of Waste Water Utility Extension project to TDCJ and Airport.              |
| <b>Vision Element:</b> | Maintain Infrastructure  |
| <b>Goal:</b>           | Design, bid, and oversee construction of South Yaupon Crossings.   |
| <b>Goal:</b>           | Prepare bid documents and manage project construction and files on Recreation Center AHU Roof Top Unit, Phase 3. |

# 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>2013-14</b> | <b>2014-15</b> | <b>2014-15</b>   | <b>2015-16</b>  |
|---|----------------|----------------|------------------|-----------------|
|   | <b>Actual</b>  | <b>Budget</b>  | <b>Estimated</b> | <b>Proposed</b> |
| 1 Est. market value (\$) of design eng. fees provided | \$793,000      | \$605,000      | \$715,000        | \$854,000       |
| 2 CIP construction (\$) contracted/managed/inspected  | \$2,874,000    | \$4,931,000    | \$3,903,000      | \$5,000,000     |
| 3 CIP construction (\$) designed (Office)             | \$2,120,000    | \$330,000      | \$635,000        | \$450,000       |
| 4 CIP construction (\$) reviewed (consultant)         | \$2,267,000    | \$239,000      | \$2,739,000      | \$3,000,000     |

## ENGINEERING - 1500

### *Resources*

|                        | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$411,321         | \$429,980         | \$453,756            | \$459,877           |
| <b>Total Resources</b> | <b>\$411,321</b>  | <b>\$429,980</b>  | <b>\$453,756</b>     | <b>\$459,877</b>    |

### *Expenditures*

|                           | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$277,687         | \$291,200         | \$300,323            | \$305,900           |
| Employee Benefits         | 81,946            | 80,800            | 89,706               | 82,500              |
| Operating Expenses        | 37,958            | 48,635            | 54,382               | 64,932              |
| Capital Outlay            | 0                 | 0                 | 0                    | 0                   |
| Operating Transfers       | 13,730            | 9,345             | 9,345                | 6,545               |
| <b>Total Expenditures</b> | <b>\$411,321</b>  | <b>\$429,980</b>  | <b>\$453,756</b>     | <b>\$459,877</b>    |

### *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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     | 0.34              | 0.34              | 0.34              | 0.34              |
| <b>Total Personnel</b> | <b>4.34</b>       | <b>4.34</b>       | <b>4.34</b>       | <b>4.34</b>       |

### *Major Budget Changes*

Salary and Benefits increased by \$16,400; Professional Services increased by \$14,500 for assistance in updating the City's blockmaps, zoning maps, and parcel maps. Equipment Replacement decreased \$2,800.

## ENGINEERING - 1500

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Technical                       | \$91,207          | \$93,000          | \$106,479            | \$89,400            |
| Professional                    | 71,066            | 73,600            | 75,108               | 81,000              |
| Management/Supervision          | 111,554           | 114,100           | 113,919              | 125,000             |
| Temp/Seasonal                   | 3,860             | 10,500            | 4,817                | 10,500              |
|                                 | <b>277,687</b>    | <b>291,200</b>    | <b>300,323</b>       | <b>305,900</b>      |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 18,683            | 20,100            | 22,122               | 20,700              |
| Life                            | 288               | 500               | 311                  | 200                 |
| Dental                          | 1,476             | 1,600             | 1,702                | 1,700               |
| Long Term Disability            | 1,097             | 1,300             | 1,179                | 1,200               |
|                                 | <b>21,544</b>     | <b>23,500</b>     | <b>25,314</b>        | <b>23,800</b>       |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 20,980            | 19,800            | 23,459               | 22,100              |
| Retirement                      | 38,883            | 36,800            | 40,031               | 35,900              |
| Workers Compensation            | 539               | 700               | 902                  | 700                 |
|                                 | <b>60,402</b>     | <b>57,300</b>     | <b>64,392</b>        | <b>58,700</b>       |
| <b>Professional Services</b>    |                   |                   |                      |                     |
| Technology                      | 7,000             | 5,500             | 11,500               | 20,000              |
|                                 | <b>7,000</b>      | <b>5,500</b>      | <b>11,500</b>        | <b>20,000</b>       |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Vehicle                         | 559               | 1,000             | 1,000                | 1,000               |
| Non-Fleet Equipment             | 0                 | 550               | 550                  | 550                 |
| Maintenance Contract            | 14,335            | 17,000            | 17,000               | 17,000              |
|                                 | <b>14,894</b>     | <b>18,550</b>     | <b>18,550</b>        | <b>18,550</b>       |
| <b>Insurance</b>                |                   |                   |                      |                     |
| Property                        | 535               | 535               | 2,306                | 2,306               |
| Liability                       | 1,551             | 1,550             | 1,576                | 1,576               |
|                                 | <b>2,086</b>      | <b>2,085</b>      | <b>3,882</b>         | <b>3,882</b>        |
| <b>Communication</b>            | <b>2,698</b>      | <b>2,100</b>      | <b>2,100</b>         | <b>2,100</b>        |
| <b>Training</b>                 | <b>1,436</b>      | <b>3,850</b>      | <b>2,500</b>         | <b>3,850</b>        |

## ENGINEERING - 1500

|                                | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Travel</b>                  | \$523             | \$2,700           | \$2,000              | \$2,700             |
| <b>Dues &amp; Memberships</b>  | 860               | 1,200             | 1,200                | 1,200               |
| <b>General Supplies</b>        |                   |                   |                      |                     |
| Office                         | 3,630             | 3,500             | 3,500                | 3,500               |
| Gasoline & Diesel              | -13               | 0                 | 0                    | 0                   |
| Fuel - CNG                     | 1,050             | 900               | 900                  | 900                 |
| Operating                      | 3,794             | 8,100             | 8,100                | 8,100               |
|                                | <b>8,461</b>      | <b>12,500</b>     | <b>12,500</b>        | <b>12,500</b>       |
| <b>Books &amp; Periodicals</b> | 0                 | 150               | 150                  | 150                 |
| <b>Operating Transfers</b>     |                   |                   |                      |                     |
| Equipment Replacement          | 13,730            | 9,345             | 9,345                | 6,545               |
|                                | <b>13,730</b>     | <b>9,345</b>      | <b>9,345</b>         | <b>6,545</b>        |
| <b>Total Engineering</b>       | <b>\$411,321</b>  | <b>\$429,980</b>  | <b>\$453,756</b>     | <b>\$459,877</b>    |

PUBLIC WORKS



LAKE JACKSON

*City of Enchantment*

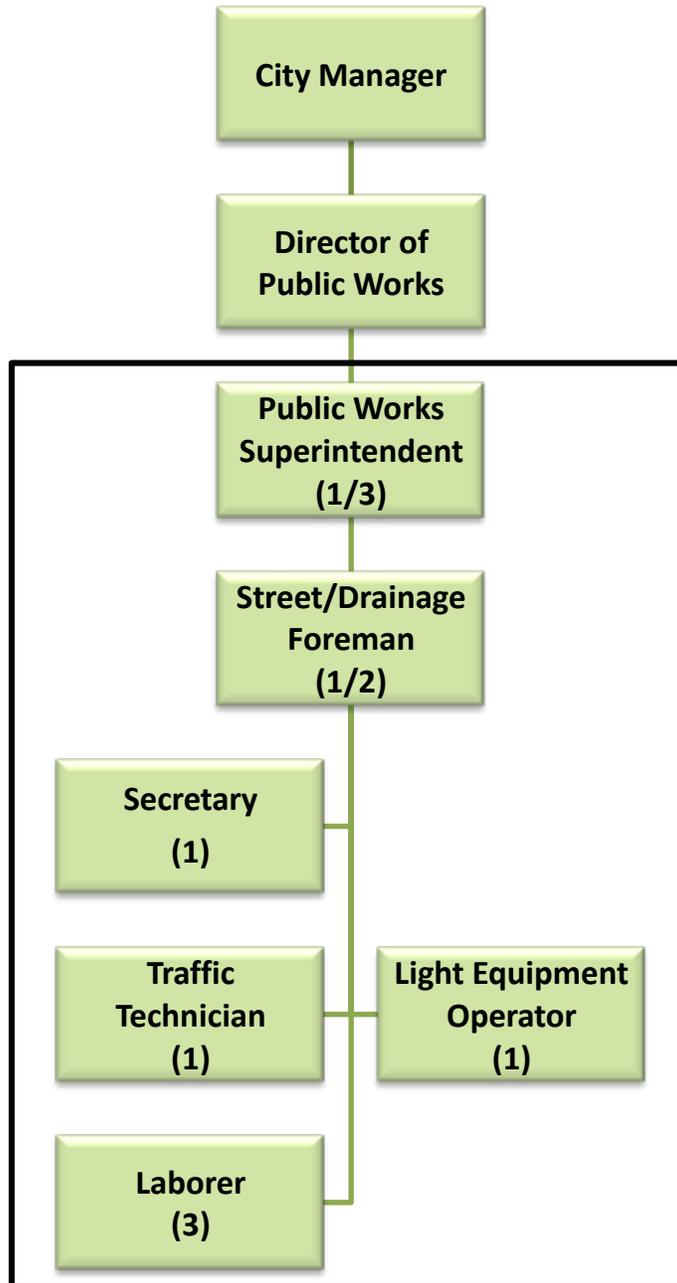
*City of Enchantment*



Drainage Ditch project on Circle Way



# Streets



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

## **Program Description**

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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 16 intersections, 41 flashing school zone lights, and 74 crosswalk lights. This responsibility includes street signs, markings, and signals.

## Public Works Streets - 2800

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### FY14-15 ACCOMPLISHMENTS

|                             |  |
|-----------------------------|--|
| <b>Vision Element:</b>      | Maintain Infrastructure  |
| <b>Department Projects:</b> |  |
| <b>Accomplished:</b>        | Installed audible pedestrian buttons and signal heads at 11 of 16 intersections. |
| <b>Accomplished:</b>        | Installed new traffic signal heads at 3 intersections.                           |
| <b>Accomplished:</b>        | Installed new traffic signal control cabinet at Yaupon on Oyster Creek Drive.    |
| <b>Accomplished:</b>        | Replaced 450 linear lane feet of damaged street panels.                          |
| <b>Accomplished:</b>        | Assisted in the construction of two additional traffic lanes on Medical Drive.   |

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### FY15-16 GOALS & OBJECTIVES

|                             |   |
|-----------------------------|---|
| <b>Vision Element:</b>      | Maintain Infrastructure                               |
| <b>Department Projects:</b> |   |
| <b>Goal:</b>                | Install new signal heads at 3 more intersections.     |
| <b>Goal:</b>                | Purchase spare traffic control cabinet.               |
| <b>Goal:</b>                | Continue replacement of damaged City owned sidewalks. |
| <b>Goal:</b>                | Continue joint sealant program.                       |
| <b>Goal:</b>                | Continue street panel replacement.                    |
| <b>Goal:</b>                | Continue thermal vinyl street painting.               |

# Public Works

## Streets - 2800

### DEPARTMENT STANDARDS

- 1 Replace joint sealant on a 30-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 Complete all regulatory and warning signs on a five year schedule and replace as warranted.
- 7 Complete 1,000 manhours of sidewalk/street replacement projects.

### PROGRAM MEASURES

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| 1 Hours spent re-striping/painting streets annually        | 344               | 400               | 400                  | 400                 |
| 2 Delineators and buttons installed                        | 1084              | 1000              | 1000                 | 1000                |
| 3 Hours spent installing delineators and buttons           | 350               | 200               | 350                  | 350                 |
| 4 Signs fabricated and installed                           | 277               | 400               | 300                  | 300                 |
| 5 Percent of signals serviced monthly                      | 95%               | 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      | 80%               | 90%               | 80%                  | 90%                 |
| 8 Gutter sweeping (cu. yd.)                                | 1520              | 1800              | 1800                 | 1800                |
| 9 Number of potholes repaired                              | 547               | 500               | 500                  | 500                 |
| 10 Street Patching (hrs)                                   | 650               | 600               | 600                  | 600                 |
| 11 Sidewalks replaced (ln. ft.)                            | 800               | 800               | 500                  | 500                 |
| 12 Concrete Spot Repairs by Contractor (liner lane feet)   | 450               | 450               | 450                  | 560*                |
| 13 Sidewalk/Street Replacement (hours)                     | 1000              | 1500              | 1000                 | 1000                |
| 14 Percent of city maintained sidewalks assessed           | 100%              | 100%              | 100%                 | 100%                |
| 15 Percent of city maintained streets assessed             | 20%               | 20%               | 20%                  | 20%                 |

\*Based on increased funding from \$80k to \$100k.

## STREET - 2800

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|--------------------|----------------------|---------------------|
| General Resources      | \$949,759         | \$1,024,315        | \$990,805            | \$1,130,371         |
| <b>Total Resources</b> | <b>\$949,759</b>  | <b>\$1,024,315</b> | <b>\$990,805</b>     | <b>\$1,130,371</b>  |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$205,578         | \$243,500          | \$234,514            | \$259,000           |
| Employee Benefits         | 77,899            | 94,800             | 81,495               | 96,500              |
| Operating Expenses        | 547,450           | 567,180            | 555,961              | 630,961             |
| Operating Transfers       | 118,832           | 118,835            | 118,835              | 143,910             |
| <b>Total Expenditures</b> | <b>\$949,759</b>  | <b>\$1,024,315</b> | <b>\$990,805</b>     | <b>\$1,130,371</b>  |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| 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>Total Personnel</b> | <b>6.83</b>       | <b>6.83</b>       | <b>6.83</b>       | <b>6.83</b>       |

### *Major Budget Changes*

Salary and Benefits increased \$17,200; budgeted an additional \$20,000 to cover the replacement of an additional 110 feet of pavement and \$16,000 to cover the replacement of the signal at an additional intersection; Equipment Replacement increased \$25,075 primarily due to an increase in the replacement price for the street sweeper; Gasoline costs decreased by \$6,400.

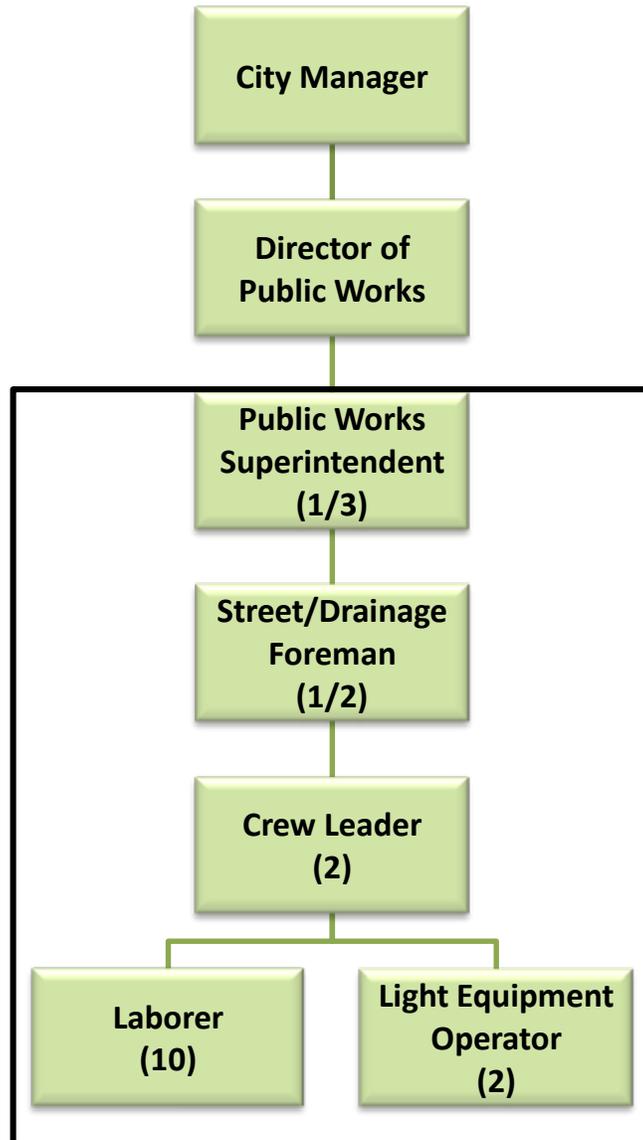
## STREETS - 2800

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Service/Maintenance              | \$84,667          | \$114,900         | \$90,525             | \$121,100           |
| Clerical                         | \$26,117          | \$31,000          | \$31,831             | \$34,500            |
| Technical                        | 32,147            | 33,400            | 34,017               | 34,700              |
| Management/Supervision           | 51,663            | 52,200            | 54,211               | 56,700              |
|                                  | <b>194,594</b>    | <b>231,500</b>    | <b>210,584</b>       | <b>247,000</b>      |
| <b>Overtime</b>                  | <b>10,984</b>     | <b>12,000</b>     | <b>12,000</b>        | <b>12,000</b>       |
| <b>Contract Labor</b>            | <b>0</b>          | <b>0</b>          | <b>11,930</b>        | <b>0</b>            |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 27,358            | 34,400            | 30,290               | 35,400              |
| Life                             | 422               | 1,000             | 423                  | 500                 |
| Dental                           | 2,161             | 2,700             | 2,330                | 2,900               |
| Long Term Disability             | 826               | 1,100             | 862                  | 1,100               |
|                                  | <b>30,767</b>     | <b>39,200</b>     | <b>33,905</b>        | <b>39,900</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 14,689            | 18,600            | 14,951               | 19,800              |
| Retirement                       | 29,180            | 31,900            | 28,535               | 31,500              |
| Workers Compensation             | 3,263             | 5,100             | 4,104                | 5,300               |
|                                  | <b>47,132</b>     | <b>55,600</b>     | <b>47,590</b>        | <b>56,600</b>       |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Vinyl Street Painting            | 25,000            | 25,000            | 25,000               | 25,000              |
| Street Joint Program             | 49,500            | 50,000            | 50,000               | 50,000              |
| Pavement Improvement Program     | 80,662            | 80,000            | 80,000               | 100,000             |
|                                  | <b>155,162</b>    | <b>155,000</b>    | <b>155,000</b>       | <b>175,000</b>      |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Street System                    | 21,590            | 45,000            | 35,000               | 45,000              |
| Traffic Signals                  | 12,824            | 23,000            | 23,000               | 39,000              |
| Vehicles                         | 20,805            | 16,000            | 16,000               | 16,000              |
| Maintenance Contracts            | 111               | 610               | 610                  | 610                 |
|                                  | <b>55,330</b>     | <b>84,610</b>     | <b>74,610</b>        | <b>100,610</b>      |
| <b>Insurance</b>                 |                   |                   |                      |                     |
| Property                         | 809               | 810               | 1,071                | 1,071               |
| Liability                        | 4,469             | 4,470             | 4,640                | 4,640               |
|                                  | <b>\$5,278</b>    | <b>\$5,280</b>    | <b>\$5,711</b>       | <b>\$5,711</b>      |

## STREETS - 2800

|                            | 2013-14<br>Actual | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Communications</b>      | 1674              | 1320               | 1320                 | 1320                |
| <b>Training</b>            | 1,056             | 2,220              | 120                  | 2,120               |
| <b>Travel</b>              | 570               | 200                | 200                  | 200                 |
| <b>General Supplies</b>    |                   |                    |                      |                     |
| Office                     | 603               | 800                | 800                  | 800                 |
| Wearing Apparel            | 997               | 1,250              | 1,200                | 1,200               |
| Gasoline & Diesel          | 16,506            | 22,400             | 16,000               | 16,000              |
| Fuel - CNG                 | 3,820             | 3,100              | 2,000                | 3,000               |
| Operating                  | 5,381             | 10,000             | 9,000                | 10,000              |
| Street Signs               | 11,832            | 20,000             | 20,000               | 20,000              |
|                            | <b>39,139</b>     | <b>57,550</b>      | <b>49,000</b>        | <b>51,000</b>       |
| <b>Electricity</b>         | <b>289,241</b>    | <b>261,000</b>     | <b>270,000</b>       | <b>295,000</b>      |
| <b>Operating Transfers</b> |                   |                    |                      |                     |
| Equipment Replacement      | 118,832           | 118,835            | 118,835              | 143,910             |
|                            | <b>118,832</b>    | <b>118,835</b>     | <b>118,835</b>       | <b>143,910</b>      |
| <b>Total Streets</b>       | <b>\$949,759</b>  | <b>\$1,024,315</b> | <b>\$990,805</b>     | <b>\$1,130,371</b>  |

# Drainage



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

## Program Description

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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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### FY14-15 ACCOMPLISHMENTS

|                             |  |
|-----------------------------|--|
| <b>Vision Element:</b>      | Maintain a Well Managed City   |
| <b>Accomplished:</b>        | Implemented year two of storm sewer mapping program.                             |
| <b>Vision Element:</b>      | Maintain Infrastructure  |
| <b>Department Projects:</b> |  |
| <b>Accomplished:</b>        | Improved Anchusa Ditch with installation of two 30 inch underground storm pipes. |
| <b>Accomplished:</b>        | Improved Pecan Lake outfall drainage.  |
| <b>Accomplished:</b>        | Cleaned and reshaped over 3,000 feet of drainage channels.                       |
| <b>Accomplished:</b>        | Completed 5 mowing cycles of all ditches in town.                                |
| <b>Accomplished:</b>        | Completed 3,000 manhours of drainage maintenance projects.                       |

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### FY15-16 GOALS & OBJECTIVES

|                        |  |
|------------------------|--|
| <b>Vision Element:</b> | Maintain a Well Managed City   |
| <b>Goal:</b>           | Continue year three of storm sewer GIS mapping program.                |
| <b>Vision Element:</b> | Maintain Infrastructure  |
| <b>Goal:</b>           | Continue annual drainage maintenance program, slope paving (\$70,000). |

# Public Works

## Drainage - 2900

### 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.
- 4 Complete 3,500 manhours of drainage maintenance projects.

### PROGRAM MEASURES

|  | 2013-14   | 2014-15   | 2014-15   | 2015-16   |
|--|-----------|-----------|-----------|-----------|
|  | Actual    | Budget    | Estimated | Proposed  |
| 1 Open drainways maintained mowing (hours)       | 10,314    | 10,000    | 10,000    | 10,000    |
| 2 Mowing frequency of major ditches (times/year) | 5         | 5         | 5         | 5         |
| 3 Channels reshaped by city crews (ln. ft.)      | 5,800     | 3,000     | 3,000     | 3,000     |
| 4 Drainage improvements (contract \$)            | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ 70,000 |
| 5 Herbicide weed control (hours)                 | 300       | 300       | 300       | 300       |
| 6 Culvert flow lines cleaned (feet)              | 850       | 600       | 600       | 600       |
| 7 Culverts and inlets cleaned of debris (each)   | 1,263     | 1,200     | 1,200     | 1,200     |
| 8 Number of special projects completed           | 243       | 220       | 220       | 220       |
| 9 Mosquito control (manhours)                    | 291       | 600       | 600       | 600       |
| 10 Drainage maintenance projects (manhours)      | 4,500     | 3,500     | 3,500     | 3,500     |
| 11 Percent of open ditches assessed              | 0%        | 20%       | 20%       | 20%       |
| 12 Percent of inlet & junction boxes inventoried | 0%        | 20%       | 20%       | 20%       |

# DRAINAGE - 2900

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|--------------------|----------------------|---------------------|
| General Resources      | \$845,185         | \$1,004,380        | \$793,324            | \$982,249           |
| <b>Total Resources</b> | <b>\$845,185</b>  | <b>\$1,004,380</b> | <b>\$793,324</b>     | <b>\$982,249</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$441,059         | \$520,900          | \$403,453            | \$510,700           |
| Employee Benefits         | 163,299           | 199,800            | 133,102              | 194,200             |
| Operating Expenses        | 183,697           | 228,550            | 201,639              | 223,764             |
| Capital Outlay            | 0                 | 0                  | 0                    | 0                   |
| Operating Transfers       | 57,130            | 55,130             | 55,130               | 53,585              |
| <b>Total Expenditures</b> | <b>\$845,185</b>  | <b>\$1,004,380</b> | <b>\$793,324</b>     | <b>\$982,249</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary & Benefits decreased \$15,800 due to turnover and a reduction in the retirement contribution rate; Gasoline & Diesel decreased \$5,700.

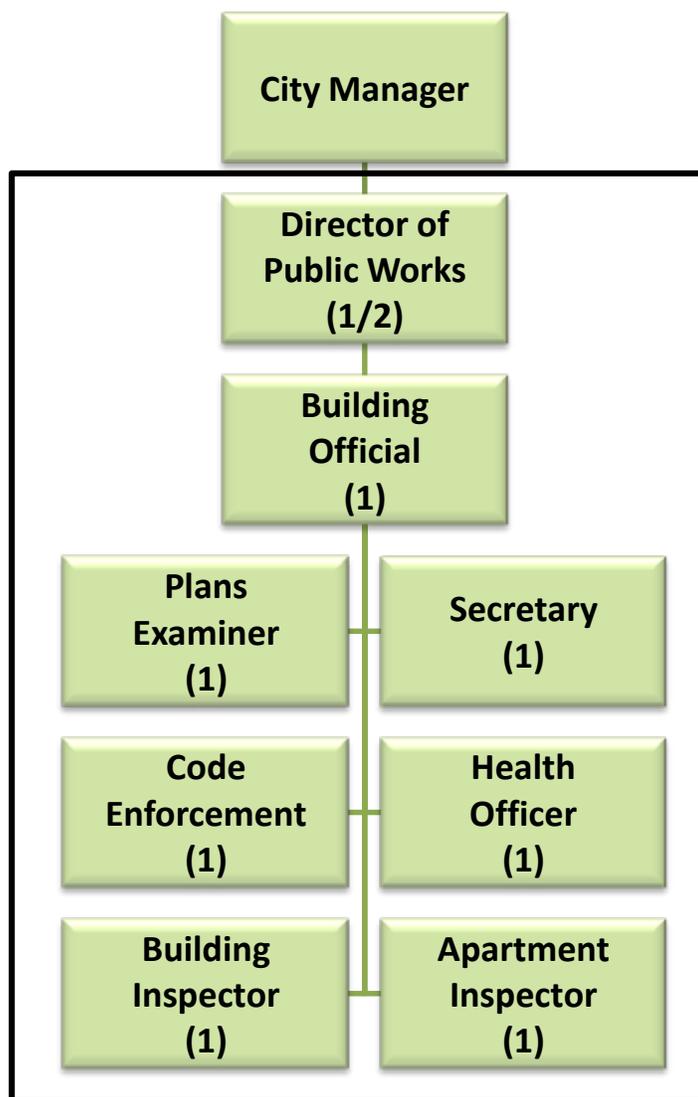
## DRAINAGE - 2900

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Service/Maintenance              | \$352,886         | \$430,000         | \$272,617            | \$415,300           |
| Management/Supervision           | 51,310            | 52,400            | 54,211               | 56,900              |
| Temp/Seasonal                    | 6,255             | 13,500            | 13,500               | 13,500              |
|                                  | <b>410,451</b>    | <b>495,900</b>    | <b>340,328</b>       | <b>485,700</b>      |
| <b>Overtime</b>                  | <b>20,650</b>     | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>       |
| <b>Contract Labor</b>            | <b>9,958</b>      | <b>0</b>          | <b>38,125</b>        | <b>0</b>            |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 57,648            | 74,700            | 52,136               | 76,900              |
| Life                             | 890               | 1,900             | 727                  | 900                 |
| Dental                           | 4,555             | 5,900             | 4,010                | 6,200               |
| Long Term Disability             | 1,658             | 3,700             | 1,317                | 3,500               |
|                                  | <b>64,751</b>     | <b>86,200</b>     | <b>58,190</b>        | <b>87,500</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 32,996            | 39,900            | 25,375               | 39,100              |
| Retirement                       | 60,206            | 66,500            | 44,213               | 60,500              |
| Workers Compensation             | 5,346             | 7,200             | 5,324                | 7,100               |
|                                  | <b>98,548</b>     | <b>113,600</b>    | <b>74,912</b>        | <b>106,700</b>      |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Drainage Maintenance Program     | 68,825            | 70,000            | 70,000               | 70,000              |
| Contract Mowing                  | 20,610            | 44,500            | 44,500               | 44,500              |
| Storm Sewer Cleaning             | 2,356             | 0                 | 0                    | 0                   |
| Stormwater Program               | 10,971            | 10,000            | 10,000               | 10,000              |
|                                  | <b>102,762</b>    | <b>124,500</b>    | <b>124,500</b>       | <b>124,500</b>      |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Drainage System                  | 4,940             | 10,000            | 8,000                | 10,000              |
| Vehicles                         | 24,356            | 20,000            | 15,000               | 20,000              |
| Maintenance Contracts            | 0                 | 850               | 816                  | 850                 |
|                                  | <b>29,296</b>     | <b>30,850</b>     | <b>23,816</b>        | <b>30,850</b>       |
| <b>Insurance</b>                 |                   |                   |                      |                     |
| Property                         | 1,904             | 1,905             | 2,660                | 2,660               |
| Liability                        | 3,197             | 3,195             | 3,563                | 3,354               |
|                                  | <b>\$5,101</b>    | <b>\$5,100</b>    | <b>\$6,223</b>       | <b>\$6,014</b>      |

## DRAINAGE - 2900

|                            | 2013-14<br>Actual | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Training</b>            | <b>2,082</b>      | <b>4,100</b>       | <b>2,000</b>         | <b>4,200</b>        |
| <b>General Supplies</b>    |                   |                    |                      |                     |
| Office                     | 264               | 500                | 300                  | 400                 |
| Wearing Apparel            | 4,738             | 6,000              | 5,000                | 6,000               |
| Gasoline & Diesel          | 18,653            | 21,700             | 14,000               | 16,000              |
| Fuel - CNG                 | 455               | 800                | 800                  | 800                 |
| Operating                  | 8,519             | 10,000             | 10,000               | 10,000              |
| Chemicals                  | 11,827            | 25,000             | 15,000               | 25,000              |
|                            | <b>44,456</b>     | <b>64,000</b>      | <b>45,100</b>        | <b>58,200</b>       |
| <b>Operating Transfers</b> |                   |                    |                      |                     |
| Equipment Replacement      | 57,130            | 55,130             | 55,130               | 53,585              |
|                            | <b>57,130</b>     | <b>55,130</b>      | <b>55,130</b>        | <b>53,585</b>       |
| <b>Total Drainage</b>      | <b>\$845,185</b>  | <b>\$1,004,380</b> | <b>\$793,324</b>     | <b>\$982,249</b>    |

# Code Enforcement/Inspections



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

## **Program Description**

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This Department ensures 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 ensures 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.

## Public Works Code Enforcement/Inspections - 3300

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### FY14-15 ACCOMPLISHMENTS

|                        |   |
|------------------------|---|
| <b>Vision Element:</b> | Enable growth & revitalization  |
| <b>Accomplished:</b>   | Identified 1 residential structure and 1 commercial structure in need of abatement.   |
| <b>Vision Element:</b> | Maintain a Well Managed City  |
| <b>Accomplished:</b>   | Began training Apartment Inspector to perform commercial fire inspections and assist in code enforcement and health inspections. Began training Permit Secretary to obtain Permit Technician Certification. |
| <b>Accomplished:</b>   | Hired and trained a new Building Official.  |

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### FY15-16 GOALS & OBJECTIVES

|                        |  |
|------------------------|--|
| <b>Vision Element:</b> | Enable Growth & Revitalization   |
| <b>Goal:</b>           | Secure and inspect substandard structures, and if in imminent danger, begin proceedings for abatement.   |
| <b>Goal:</b>           | Provide ease in permitting and expedited processing for new housing starts by maintaining base house plan sets on file.  |
| <b>Vision Element:</b> | Enhance Communication  |
| <b>Goal:</b>           | Implement use of phones, tablets, and software to speed up building inspection process, accelerate code enforcement activities, and reduce scanning of inspection reports and letters. |

# Public Works

## Code Enforcement/Inspections - 3300

### DEPARTMENT STANDARDS

- 1 Review and permit all single family residential applications/plans in 3 work days.
- 2 Review and respond/permit commercial applications and plans in 15 work days.
- 3 Identify and repair or demolish 4 substandard buildings.
- 4 Provide scheduled and emergency inspections within 24 hours.
- 5 Abate junk/abandon vehicle violations within 45 calendar days.
- 6 Abate accumulation and grass and weed ordinance violations within 20 work days.
- 7 Inspect all Restaurants & Retail Food Establishments minimum twice per year.
- 8 Inspect all Non Retail Food Establishments twice per year.
- 9 Inspect all 29 Public Pools at least once per year.
- 10 Inspect all (26 complexes, 260 buildings) Multifamily Building Exteriors twice/year.
- 11 Inspect all vacant multifamily residential units prior to occupancy, unless previously inspected within 12 months.

### PROGRAM MEASURES

|   | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|-------------------|-------------------|----------------------|---------------------|
| 1 Residential application/plans processed in 3 work days    | 86%               | 95%               | 95%                  | 100%                |
| 2 Commercial applications/plans processed in 15 work days   | 81%               | 85%               | 85%                  | 90%                 |
| 3 Inspections made within 24 hours                          | 99%               | 100%              | 99%                  | 100%                |
| 4 Compliance rate junk/abandoned vehicle within 45 days     | 96%               | 95%               | 90%                  | 95%                 |
| 5 Compliance rate on weed ordinance within 30 days          | 98%               | 95%               | 75%                  | 95%                 |
| 6 Compliance rate on accumulation cases within 30 days      | 94%               | 95%               | 75%                  | 95%                 |
| 7 Inspect 148 food service establishments minimum 2x yearly | * 58              | * 72              | * 75                 | 100%                |
| 8 Inspect 12 commercial daycare establishments 2x yearly    | * 45              | * 64              | * 70                 | 100%                |
| 9 Inspect 29 Public Pools Minimum 2x year                   | * 42              | * 33              | * 34                 | 100%                |
| 10 Number of dangerous structures inspected                 | 5                 | as needed         | 2                    | 4                   |
| 11 Inspect Multifamily buildings minimum twice yearly       | * 139             | * 490             | * 490                | 100%                |
| 12 Respond to all citizen requests within 3 days of receipt | N/A               | N/A               | N/A                  | 100%                |
| 13 Resolve, close, or refer citizen requests within 14 days | N/A               | N/A               | N/A                  | 100%                |

\*Previous measures done as actual inspections instead of %

## CODE ENFORCEMENT/INSPECTIONS - 3300

| <i>Resources</i>       | 2013-14          | 2014-15          | 2014-15          | 2015-16          |
|------------------------|------------------|------------------|------------------|------------------|
|                        | Actual           | Budget           | Estimated        | Proposed         |
| Building Permits       | 340,664          | 200,000          | 350,000          | 250,000          |
| Electrical Permits     | 32,456           | 23,959           | 35,000           | 30,000           |
| Health Licenses        | 45,992           | 42,000           | 46,000           | 46,000           |
| Sign Permits           | 3,630            | 2,500            | 5,000            | 3,500            |
| Apartment Fee          | 67,133           | 68,000           | 70,000           | 70,000           |
| General Resources      | 82,332           | 262,946          | 33,045           | 205,250          |
| <b>Total Resources</b> | <b>\$572,207</b> | <b>\$599,405</b> | <b>\$539,045</b> | <b>\$604,750</b> |

| <i>Expenditures</i>       | 2013-14          | 2014-15          | 2014-15          | 2015-16          |
|---------------------------|------------------|------------------|------------------|------------------|
|                           | Actual           | Budget           | Estimated        | Proposed         |
| Salaries & Wages          | \$387,759        | \$392,800        | \$348,946        | \$376,500        |
| Employee Benefits         | 120,065          | 126,300          | 115,519          | 119,900          |
| Operating Expenses        | 45,118           | 63,240           | 57,515           | 89,285           |
| Capital Outlay            | 0                | 0                | 0                | 0                |
| Operating Transfers       | 19,265           | 17,065           | 17,065           | 19,065           |
| <b>Total Expenditures</b> | <b>\$572,207</b> | <b>\$599,405</b> | <b>\$539,045</b> | <b>\$604,750</b> |

| <i>Personnel</i>       | 2012-13     | 2013-14     | 2014-15     | 2015-16     |
|------------------------|-------------|-------------|-------------|-------------|
|                        | Budget      | Budget      | Budget      | 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        | 4.00        | 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        | 2.50        | 1.50        |
| Temporary/Seasonal     | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>Total Personnel</b> | <b>8.00</b> | <b>8.00</b> | <b>7.50</b> | <b>7.50</b> |

### *Major Budget Changes*

Salary & benefits decreased \$22,700 due to the reclassification of the Assistant Building Official to a Plans Examiner and a reduction in the retirement contribution rate; Training increased by \$12,815 for training on the Naviline permit application and to meet the training needs of newly hired employees; Cleaning Services increased by \$11,000 to contract out the cleaning of lots for accumulation cases.

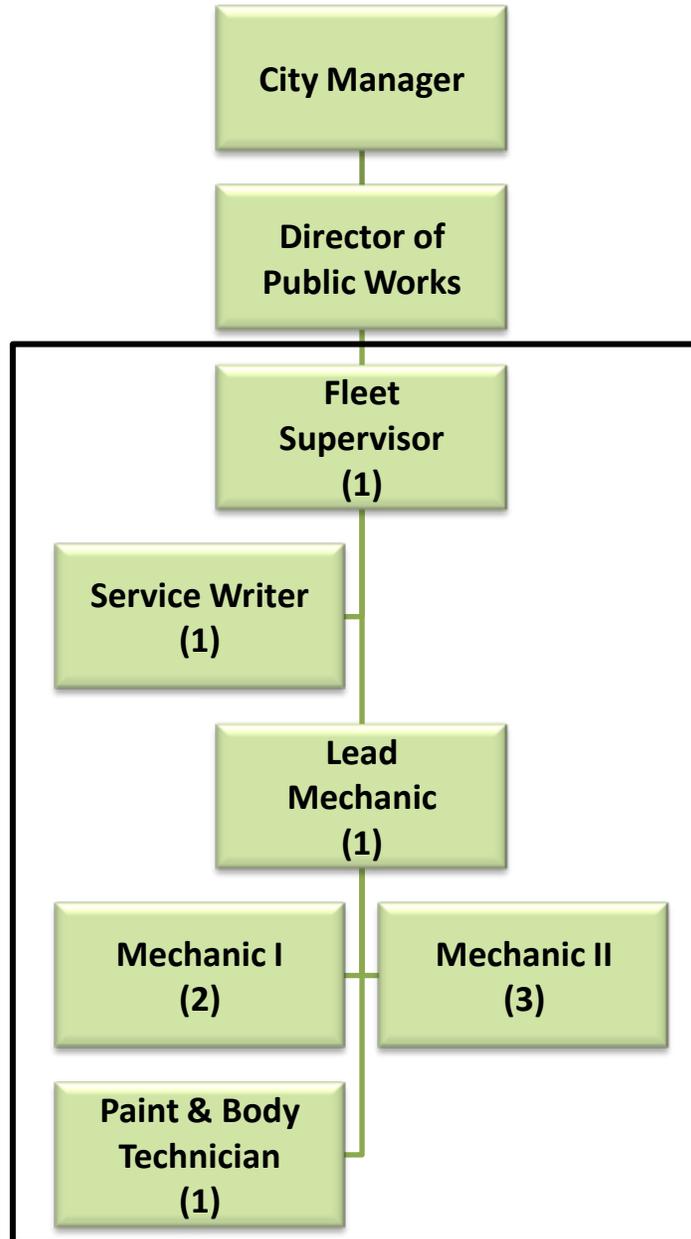
## CODE ENFORCEMENT/INSPECTIONS - 3300

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Office/Clerical                  | \$24,860          | \$26,200          | \$28,993             | \$31,500            |
| Technical                        | 170,377           | 172,500           | 173,213              | 175,700             |
| Management/Supervision           | 185,554           | 192,100           | 136,240              | 166,300             |
| Temp/Seasonal                    | 750               | 0                 | 8,000                | 0                   |
|                                  | <b>381,541</b>    | <b>390,800</b>    | <b>346,446</b>       | <b>373,500</b>      |
| <b>Overtime</b>                  | <b>6,218</b>      | <b>2,000</b>      | <b>2,500</b>         | <b>3,000</b>        |
| <b>Contract Labor</b>            | <b>0</b>          | <b>0</b>          | <b>11,690</b>        | <b>0</b>            |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 31,961            | 37,800            | 36,792               | 38,900              |
| Life                             | 574               | 1,000             | 517                  | 500                 |
| Dental                           | 2,526             | 3,000             | 2,830                | 3,200               |
| Long Term Disability             | 1,526             | 1,900             | 1,425                | 1,700               |
|                                  | <b>36,587</b>     | <b>43,700</b>     | <b>41,564</b>        | <b>44,300</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 28,921            | 30,000            | 25,971               | 28,800              |
| Retirement                       | 53,823            | 51,500            | 47,011               | 45,800              |
| Workers Compensation             | 734               | 1,100             | 973                  | 1,000               |
|                                  | <b>83,478</b>     | <b>82,600</b>     | <b>73,955</b>        | <b>75,600</b>       |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Printing                         | 538               | 1,000             | 1,200                | 1,200               |
| Inspections                      | 600               | 5,000             | 2,500                | 5,000               |
|                                  | <b>1,138</b>      | <b>6,000</b>      | <b>3,700</b>         | <b>6,200</b>        |
| <b>Cleaning Services</b>         |                   |                   |                      |                     |
| Lot Mowing                       | 4,865             | 9,000             | 9,000                | 9,000               |
| Health Related                   | -87               | 1,000             | 1,000                | 12,000              |
|                                  | <b>4,778</b>      | <b>10,000</b>     | <b>10,000</b>        | <b>21,000</b>       |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Vehicles                         | 2,640             | 5,000             | 4,000                | 5,000               |
| Maintenance Contract             | 111               | 960               | 960                  | 1,220               |
|                                  | <b>2,751</b>      | <b>5,960</b>      | <b>4,960</b>         | <b>6,220</b>        |
| <b>Insurance</b>                 |                   |                   |                      |                     |
| Property                         | 642               | 640               | 2,767                | 2,767               |
| Liability                        | 2,469             | 4,970             | 2,378                | 2,378               |
|                                  | <b>\$3,111</b>    | <b>\$5,610</b>    | <b>\$5,145</b>       | <b>\$5,145</b>      |

## CODE ENFORCEMENT/INSPECTIONS - 3300

|                                      | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Communications</b>                | \$2,499           | \$3,000           | \$3,600              | \$5,150             |
| <b>Training</b>                      | 4,433             | 3,975             | 3,975                | 16,790              |
| <b>Travel</b>                        | 7,275             | 4,175             | 4,175                | 6,200               |
| <b>Dues &amp; Memberships</b>        | 989               | 2,350             | 1,500                | 2,580               |
| <b>Recording Fees</b>                | 1,039             | 1,200             | 1,200                | 1,200               |
| <b>Condemnation &amp; Demolition</b> | 0                 | 1,000             | 3,360                | 1,000               |
| <b>General Supplies</b>              |                   |                   |                      |                     |
| Office                               | 6,667             | 8,570             | 7,000                | 6,500               |
| Wearing Apparel                      | 747               | 1,000             | 1,000                | 1,000               |
| Gasoline & Diesel                    | 1,336             | 1,600             | 1,600                | 2,000               |
| Fuel - CNG                           | 894               | 2,000             | 1,300                | 1,800               |
| Operating                            | 7,281             | 5,500             | 4,000                | 5,500               |
| Photography                          | 180               | 300               | 0                    | 0                   |
|                                      | <b>17,105</b>     | <b>18,970</b>     | <b>14,900</b>        | <b>16,800</b>       |
| <b>Books &amp; Periodicals</b>       | 0                 | 1,000             | 1,000                | 1,000               |
| <b>Operating Transfers</b>           |                   |                   |                      |                     |
| Equipment Replacement                | 19,265            | 17,065            | 17,065               | 19,065              |
|                                      | <b>19,265</b>     | <b>17,065</b>     | <b>17,065</b>        | <b>19,065</b>       |
| <b>Total Enforcement/Inspection</b>  | <b>\$572,207</b>  | <b>\$599,405</b>  | <b>\$550,735</b>     | <b>\$604,750</b>    |

# Garage



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

## **Program Description**

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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 costs of the service center.

## Public Works Garage - 4100

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### FY14-15 ACCOMPLISHMENTS

|                      |  |
|----------------------|--|
| <b>Vision:</b>       | Maintain Infrastructure  |
| <b>Accomplished:</b> | Completed 10 minor refurbishments, rebuilt 2 heavy duty engines and 2 walking beam replacements. |
| <b>Vision:</b>       | Maintain a Well Managed City   |
| <b>Accomplished:</b> | Obtained 3 ASE Certifications.   |
| <b>Accomplished:</b> | Obtained 1 CNG Tank Inspector Certification and 1 CNG Maintenance Facility Certification.        |
| <b>Accomplished:</b> | Fifth consecutive year with no lost time accidents or injuries.                                  |
| <b>Vision:</b>       | Maintain a Well Managed City   |
| <b>Accomplished:</b> | Hosted 3 training seminars.  |

---

### FY15-16 GOALS & OBJECTIVES

|                |   |
|----------------|---|
| <b>Vision:</b> | Maintain a Well Managed City  |
| <b>Goal:</b>   | Complete CNG Public Access and Service Center Medical Drive Entrance (F41)    |
| <b>Vision:</b> | Maintain Infrastructure   |
| <b>Goal:</b>   | Improve vehicle appearance by performing 2 major and 10 minor refurbishments. |
| <b>Vision:</b> | Maintain a Well Managed City  |
| <b>Goal:</b>   | Obtain 3 ASE Certifications.  |
| <b>Goal:</b>   | Obtain a CNG Maintenance Facility Certification.                              |
| <b>Goal:</b>   | Continue working with no lost time accidents or injuries.                     |
| <b>Vision:</b> | Maintain a Well Managed City  |
| <b>Goal:</b>   | Host 2 training seminars.   |

# Public Works

## Garage - 4100

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### DEPARTMENT STANDARDS

- 1 Conduct maintenance service for light duty vehicles every 3,000 miles (engine and transmission)
- 2 Conduct maintenance service for light duty CNG vehicles every 5,000 miles (engine and transmission)
- 3 Conduct maintenance service for residential refuse trucks every 5,000 miles (engine, transmission and hydraulic)
- 4 Conduct maintenance service for medium and heavy duty vehicles every 2,400 miles (engine and hydraulic)
- 5 Conduct maintenance service for construction tractors every 200 hours (engine and hydraulic)
- 6 Conduct maintenance for mowing tractors every 100 miles (engine and hydraulic)
- 7 CNG Tank inspections every 3 years.
- 8 Conduct maintenance service for emergency vehicles every 6 months.

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### PROGRAM MEASURES

|                                     | 2013-14 | 2014-15 | 2014-15   | 2015-16  |
|-------------------------------------|---------|---------|-----------|----------|
|                                     | Actual  | Budget  | Estimated | Proposed |
| 1 Repairs returned (%)              | 1%      | 0%      | 1%        | 0%       |
| 2 Preventative maintenance services | 465     | 400     | 400       | 400      |
| 3 Safety inspections                | 126     | 100     | 100       | 100      |
| 4 Tires                             | 627     | 475     | 475       | 475      |
| 5 Brake jobs                        | 117     | 100     | 100       | 100      |
| 6 Tractor repairs                   | 103     | 125     | 125       | 125      |
| 7 Light trucks/cars repaired        | 295     | 300     | 300       | 300      |
| 8 Heavy trucks repaired             | 438     | 400     | 400       | 400      |
| 9 Paint and body maintenance        | 158     | 150     | 150       | 150      |
| 10 Full Staffing Level (%)          | 67%     | 89%     | 100%      | 100%     |
| 11 Small engine repairs             | 231     | 200     | 200       | 200      |

## GARAGE - 4100

### *Resources*

|                        | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$609,228         | \$716,975         | \$712,185            | \$730,425           |
| <b>Total Resources</b> | <b>\$609,228</b>  | <b>\$716,975</b>  | <b>\$712,185</b>     | <b>\$730,425</b>    |

### *Expenditures*

|                           | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$286,712         | \$342,600         | \$350,052            | \$360,800           |
| Employee Benefits         | 103,005           | 126,400           | 127,153              | 128,000             |
| Operating Expenses        | 195,076           | 209,010           | 196,015              | 203,420             |
| Capital Outlay            | 0                 | 0                 | 0                    | 0                   |
| Operating Transfers       | 24,435            | 38,965            | 38,965               | 38,205              |
| <b>Total Expenditures</b> | <b>\$609,228</b>  | <b>\$716,975</b>  | <b>\$712,185</b>     | <b>\$730,425</b>    |

### *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary and Benefits increased by \$19,800; State mandated fuel tank testing increased by \$2,200.

## GARAGE - 4100

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Office/Clerical                 | 30,509            | 31,600            | 32,568               | 35,100              |
| Technical                       | 190,562           | 251,200           | 251,945              | 257,300             |
| Management/Supervision          | 49,203            | 51,800            | 52,539               | 54,400              |
|                                 | <b>270,274</b>    | <b>334,600</b>    | <b>337,052</b>       | <b>346,800</b>      |
| <b>Overtime</b>                 | <b>10,126</b>     | <b>8,000</b>      | <b>13,000</b>        | <b>14,000</b>       |
| <b>Contract Labor</b>           | <b>6,312</b>      | <b>0</b>          | <b>0</b>             | <b>0</b>            |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 34,889            | 45,300            | 46,291               | 46,700              |
| Life                            | 538               | 1,100             | 650                  | 500                 |
| Dental                          | 2,756             | 3,600             | 3,561                | 3,800               |
| Long Term Disability            | 1,131             | 1,500             | 1,382                | 1,500               |
|                                 | <b>39,314</b>     | <b>51,500</b>     | <b>51,884</b>        | <b>52,500</b>       |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 21,472            | 26,200            | 25,908               | 27,600              |
| Retirement                      | 39,715            | 44,900            | 45,481               | 43,900              |
| Workers Compensation            | 2,504             | 3,800             | 3,880                | 4,000               |
|                                 | <b>63,691</b>     | <b>74,900</b>     | <b>75,269</b>        | <b>75,500</b>       |
| <b>Professional Services</b>    |                   |                   |                      |                     |
| Tire Disposal                   | 2,663             | 3,000             | 3,000                | 3,000               |
| Fuel Tank Test                  | 787               | 800               | 800                  | 3,000               |
|                                 | <b>3,450</b>      | <b>3,800</b>      | <b>3,800</b>         | <b>6,000</b>        |
| <b>Water &amp; Sewer</b>        | <b>4,550</b>      | <b>3,800</b>      | <b>3,800</b>         | <b>3,800</b>        |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Buildings - Service             | 27,406            | 30,000            | 30,000               | 30,000              |
| Grounds                         | 12,972            | 20,000            | 18,000               | 20,000              |
| Heating & Air Conditioning      | 887               | 1,800             | 1,000                | 1,800               |
| Vehicles                        | 32,886            | 20,000            | 20,000               | 20,000              |
| Equipment                       | 5,371             | 15,000            | 7,000                | 15,000              |
| Maintenance Contract            | 3,031             | 4,330             | 3,635                | 5,135               |
|                                 | <b>82,553</b>     | <b>91,130</b>     | <b>79,635</b>        | <b>91,935</b>       |

## GARAGE - 4100

|                                | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Insurance</b>               |                   |                   |                      |                     |
| Property                       | \$32,406          | \$32,600          | \$23,466             | \$23,466            |
| Liabilty                       | 3,078             | 2,600             | 2,824                | 2,824               |
|                                | <b>35,484</b>     | <b>35,200</b>     | <b>26,290</b>        | <b>26,290</b>       |
| <b>Communication</b>           | <b>13,791</b>     | <b>15,900</b>     | <b>15,900</b>        | <b>15,900</b>       |
| <b>Training</b>                | <b>828</b>        | <b>2,700</b>      | <b>2,700</b>         | <b>2,800</b>        |
| <b>Travel</b>                  | <b>2,976</b>      | <b>1,900</b>      | <b>1,900</b>         | <b>2,350</b>        |
| <b>Dues &amp; Memberships</b>  | <b>479</b>        | <b>480</b>        | <b>490</b>           | <b>500</b>          |
| <b>General Supplies</b>        |                   |                   |                      |                     |
| Office                         | 651               | 1,000             | 1,000                | 1,000               |
| Wearing Apparel                | 2,731             | 4,000             | 4,000                | 4,000               |
| Gasoline & Diesel              | 2,806             | 3,100             | 2,500                | 2,820               |
| Fuel - CNG                     | 123               | 200               | 200                  | 225                 |
| Operating                      | 5,666             | 7,500             | 7,500                | 7,500               |
| Tools                          | 9,336             | 10,000            | 18,000               | 10,000              |
| Cleaning                       | 275               | 300               | 300                  | 300                 |
|                                | <b>21,588</b>     | <b>26,100</b>     | <b>33,500</b>        | <b>25,845</b>       |
| <b>Natural Gas</b>             | <b>4,638</b>      | <b>5,000</b>      | <b>5,000</b>         | <b>5,000</b>        |
| <b>Electricity</b>             | <b>24,254</b>     | <b>22,000</b>     | <b>22,000</b>        | <b>22,000</b>       |
| <b>Books &amp; Periodicals</b> | <b>485</b>        | <b>1,000</b>      | <b>1,000</b>         | <b>1,000</b>        |
| <b>Operating Transfers</b>     |                   |                   |                      |                     |
| Equipment Replacement          | 24,435            | 38,965            | 38,965               | 38,205              |
|                                | <b>24,435</b>     | <b>38,965</b>     | <b>38,965</b>        | <b>38,205</b>       |
| <b>Total Garage</b>            | <b>\$609,228</b>  | <b>\$716,975</b>  | <b>\$712,185</b>     | <b>\$730,425</b>    |

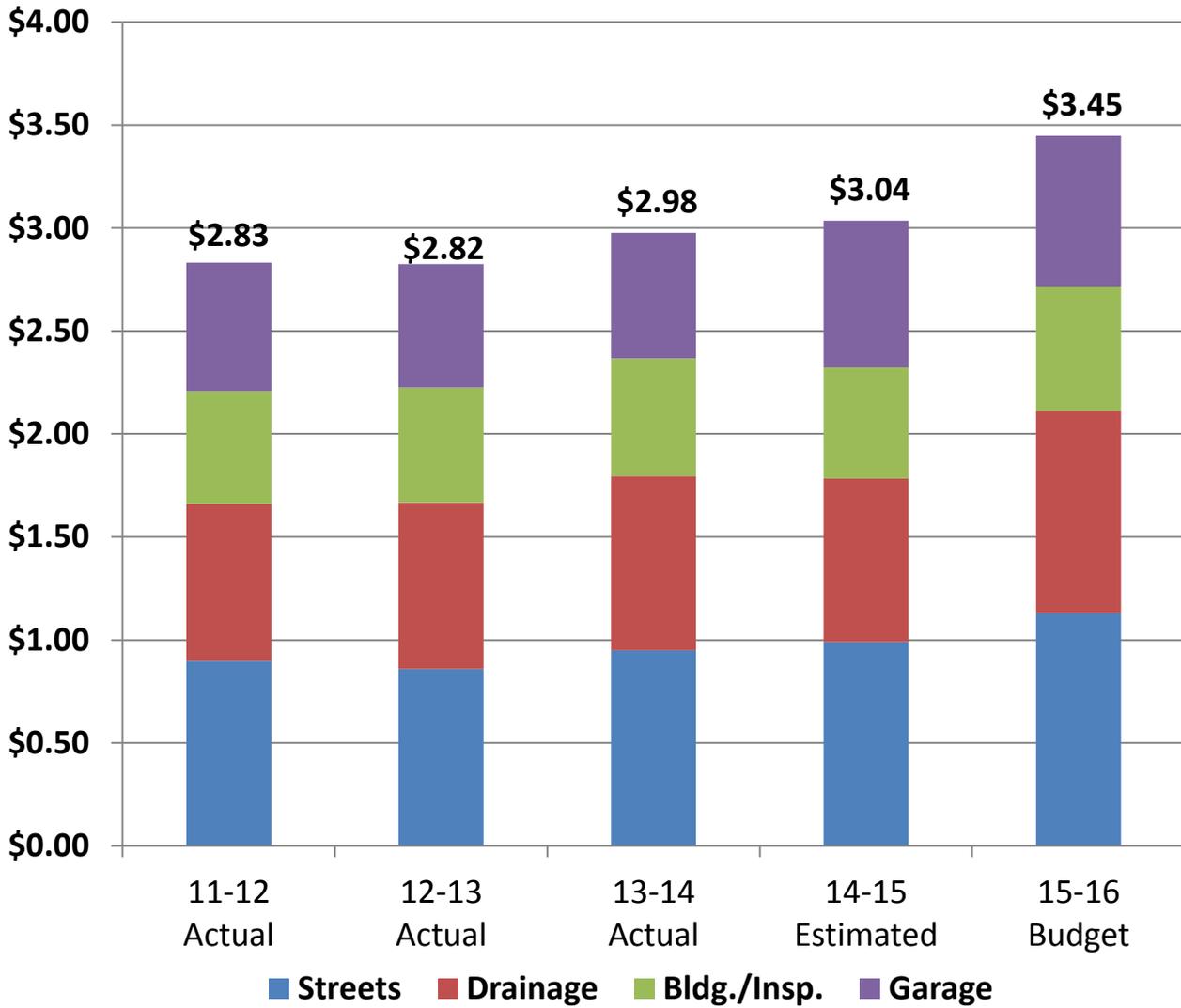
## Fleet Vehicles

The City maintains a fleet of approximately 170 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,

| <u>General Government</u>  | <u>Public Safety</u>            | <u>Public Works</u>                  | <u>Parks</u>               |
|----------------------------|---------------------------------|--------------------------------------|----------------------------|
| <b>Administration</b>      | <b>Fire</b>                     | <b>Streets</b>                       |                            |
| 1 2000 Ford Windstar Van   | 1 1942 Chevy Pumper             | 1 1972 Grader                        | 1 1991 Stump Grinder       |
| 1 2005 Chrysler PT Cruiser | 1 1985 Federal Fire Truck       | 1 1996 Asphalt Roller                | 3 1994 Tractor             |
| 1 2012 Chevy Traverse      | 1 1992 Mobile Command Vehicle   | 1 2002 Asphalt Truck                 | 2 1995 tractor             |
| <b>Engineering</b>         | 1 2000 Rescue 2                 | 1 2002 Bucket Truck                  | 1 2001 F650 Water Truck    |
| 2 2002 Ford F150 Alt Fuel  | 1 2001 American Lafrance Pumper | 1 2006 F250 Crew Cab                 | 1 2002 F150 CNG            |
| 1 2012 Ford F150           | 1 2004 American Lafrance Engine | 1 2008 JCB Backhoe                   | 1 2005 F650 Dump Truck     |
| <b>Civic Center</b>        | 1 2005 Chevy Suburban           | 1 2008 F750 Dump Truck               | 2 2006 Gator               |
| 1 1998 Ford F150           | 1 2005 Ferrara Ladder Truck     | 1 2013 F250 CNG                      | 1 2006 JD Backhoe          |
|                            | 1 2007 F350                     | 1 2012 F650 Flatbed CNG              | 1 2008 Chevy 2500 Utility  |
|                            | 1 2011 Chevy Suburban           | 1 2014 Schwarze Sweeper CNG          | 1 2008 Chevy 2500 Crew Cab |
|                            | 1 2011 Brush truck              |                                      | 1 2010 F150                |
|                            | 1 2012 Rescue 1                 | <b>Drainage</b>                      | 1 2011 F150                |
|                            | 1 2014 Chevy Suburban           | 1 1976 Case Diesel Tractor           | 3 2012 ExMark Mower        |
|                            | 1 2014 F250                     | 2 1992 Tractor with Slopemower       | 1 2013 F250 CNG            |
|                            | 1 2014 Ferrera Fire Truck       | 1 1994 John Deere Bulldozer          | 3 2014 ExMark Mower        |
|                            |                                 | 1 1996 Tractor with Slopemower       |                            |
|                            | <b>EMS</b>                      | 1 1997 Tractor                       | <b>Recreation</b>          |
|                            | 1 2011 Ambulance                | 1 1999 Tractor                       | 1 2009 Chevy Silverado     |
|                            | 1 2012 Chevy Tahoe              | 1 2000 Dump Truck                    | 1 2009 Ford E350           |
|                            | 1 2012 Ambulance                | 2 2001 F150 CNG                      | 1 2012 Ford F150 Bi-Fuel   |
|                            | 1 2013 Ambulance                | 1 2003 Case Loader                   |                            |
|                            |                                 | 1 2004 Gradall Excavator             | <b>Utility</b>             |
|                            | <b>Public Works</b>             | 1 2004 Tractor                       | <b>Water</b>               |
|                            | <b>Garage</b>                   | 1 2006 Chevy Crew Cab                | 1 2000 Dump Truck          |
|                            | 1 1997 Wrecker                  | 1 2008 F750 Dump Truck               | 1 2008 Chevy Silverado     |
|                            | 1 2001 Forklift                 | 1 2009 Chevy Silverado 1500          | 1 2009 Chevy Utility       |
|                            | 1 2006 Service Truck            | 1 2009 Chevy Silverado 2500          | 1 2012 Trackhoe            |
|                            | 1 2008 Chevy Silverado          | 1 2010 F150                          | 1 2013 Trackhoe            |
|                            | 1 2013 John Deere Mower         | 1 2011 Trackhoe                      | 1 2015 F350 Utility CNG    |
|                            |                                 | 1 2011 F150                          |                            |
|                            | <b>Code Enforcement</b>         | <b>Sanitation</b>                    | <b>Waste Water</b>         |
|                            | 1 2001 F150 CNG                 | 1 1997 Dumpster Container Truck      | 1 1995 Dump Truck          |
|                            | 1 2003 Honda Civic CNG          | 1 2003 Commercial Rolloff CNG        | 1 2002 F350 Utility        |
|                            | 1 2005 Honda Civic CNG          | 1 2003 Residential Refuse CNG        | 1 2003 F150 CNG            |
|                            | 2 2008 Honda Civic CNG          | 2 2004 Commercial Refuse CNG         | 1 2004 JD Backhoe          |
|                            | 1 2011 F150                     | 1 2004 Residential Refuse CNG        | 1 2005 Gator               |
|                            |                                 | 2 2005 Residential Refuse CNG        | 1 2006 Dodge Crew Cab      |
|                            |                                 | 1 2006 Commercial Refuse CNG         | 1 2008 Silverado 2500      |
|                            |                                 | 2 2006 JCB Wheel Loader (Mulch Site) | 2 2009 Silverado 1500      |
|                            |                                 | 2 2007 John Deere Loader             | 1 2009 Honda Civic CNG     |
|                            |                                 | 3 2007 Residential Refuse CNG        | 1 2009 Silverado 2500      |
|                            |                                 | 1 2007 Commercial Rolloff CNG        | 1 2009 Vactor              |
|                            |                                 | 1 2008 Dodge Crew Cab                | 1 2012 F150                |
|                            |                                 | 3 2009 Refuse Flatbed                | 1 2012 F350 Utility CNG    |
|                            |                                 | 1 2009 Residential Refuse CNG        | 1 2012 F350 Crane CNG      |
|                            |                                 | 1 2010 Refuse Flatbed                | 1 2012 JD Mower            |
|                            |                                 | 1 2010 Refuse Flatbed                | 1 2013 F250 CNG            |
|                            |                                 | 1 2013 F250 CNG                      | 1 2015 JD Mower            |

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 (In Millions)



# PARKS & RECREATION



LAKE JACKSON

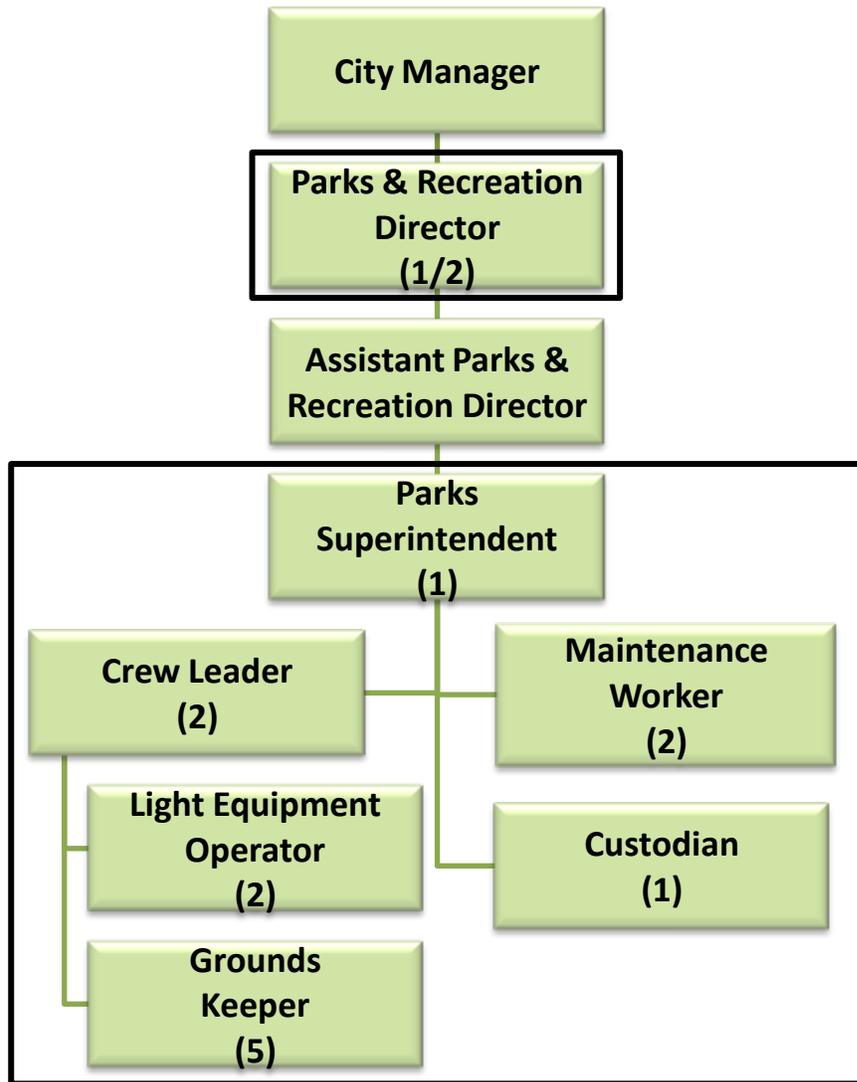
*City of Enchantment*



Newly renovated front desk area of Recreation Center - Lake Jackson



# Parks



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

## **Program Description**

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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 ensure safe and aesthetically pleasing places of leisure through mowing, horticulture practices, repair, cleaning and litter removal.

# PARKS & RECREATION

## PARKS - 3500

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### FY14-15 ACCOMPLISHMENTS

**Vision Element:** Maintain Infrastructure  
**Accomplished:** Installed Skylogix remote lighting controls into Girls Softball Complex.

**Department Projects:**  
**Accomplished:** Reorganized contract mowing and rebid contract.  
**Accomplished:** Reevaluated Recreation Center contract mowing and dropped from contract.  
**Accomplished:** Increased Highway 332 mowing thru town from 8 to 12 times annually.

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### FY15-16 GOALS & OBJECTIVES

**Vision Element:** Maintain Infrastructure  
**Goal:** Create a two-man maintenance team to improve maintenance responsiveness.  
**Goal:** Renovate Morrison park restroom facility.

**Department Projects:**  
**Goal:** Modernize park signage through reevaluation and redesign.  
**Goal:** Increase Highway 288 median mowing from 8 to 12 times per year.

# PARKS & RECREATION

## PARKS - 3500

### DEPARTMENT STANDARDS

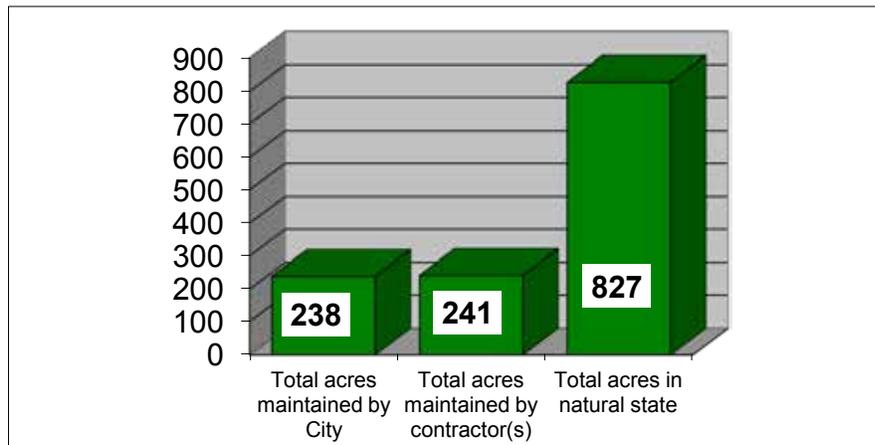
- 1 Ensure mowing frequency is performed as per park classification by parks crews and by contractor(s).
- 2 Repair any park property or park amenity damaged by vandalism or graffiti within 24 hours of the reported incident.
- 3 Provide assistance for youth athletic leagues through facility repairs,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

- 1 Number of mowing visits per year by city crews
  - a. Class "A" Parks
  - b. Class "B" Parks
- 2 Number of mowing visits per year by contractor
  - a. Facilities
  - b. Class "A" Parkways
  - c. Class "B" Parkways
  - d. Class "C" Parks
- 3 Number of tree removals performed by city
- 4 Number of tree removals performed by contractor
- 5 Reports of vandalism maintenance
- 6 Hours related to park vandalism repairs
- 7 Hours related to park restroom maintenance
- 8 Training Classes Offered
  - a. Supervisory Training
  - b. Customer Service Training

|    | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----|-------------------|-------------------|----------------------|---------------------|
| 1  | 30                | 30                | 30                   | 30                  |
| 1a | 30                | 30                | 30                   | 30                  |
| 2  | 48                | 48                | 48                   | 48                  |
| 2a | 36                | 36                | 36                   | 36                  |
| 2b | 36                | 36                | 36                   | 36                  |
| 2c | 24                | 24                | 24                   | 24                  |
| 2d | 41                | 50                | 40                   | 50                  |
| 3  | 0                 | 10                | 8                    | 10                  |
| 4  | 6                 | 5                 | 6                    | 5                   |
| 5  | 11                | 50                | 25                   | 50                  |
| 6  | 1,336             | 1,500             | 1,400                | 1,500               |
| 8  | 18                | 24                | 4                    | 4                   |
| 8a | 16                | 16                | 4                    | 4                   |

## PARKS - 3500

| <i>Resources</i>       | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|--------------------|--------------------|----------------------|---------------------|
| General Resources      | \$1,115,067        | \$1,268,905        | \$1,183,271          | \$1,299,575         |
| <b>Total Resources</b> | <b>\$1,115,067</b> | <b>\$1,268,905</b> | <b>\$1,183,271</b>   | <b>\$1,299,575</b>  |

| <i>Expenditures</i>       | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|--------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$486,096          | \$546,200          | \$486,596            | \$565,000           |
| Employee Benefits         | 173,479            | 196,100            | 168,289              | 198,000             |
| Operating Expenses        | 420,347            | 483,280            | 485,061              | 500,274             |
| Capital Outlay            | 0                  | 10,000             | 10,000               | 0                   |
| Operating Transfers       | 35,145             | 33,325             | 33,325               | 36,301              |
| <b>Total Expenditures</b> | <b>\$1,115,067</b> | <b>\$1,268,905</b> | <b>\$1,183,271</b>   | <b>\$1,299,575</b>  |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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 \$20,700; Parks Maintenance increased \$20,000; Capital Outlay decreased \$10,000 due to the removal of a one time expense for the purchase of lighting controls at the softball fields.

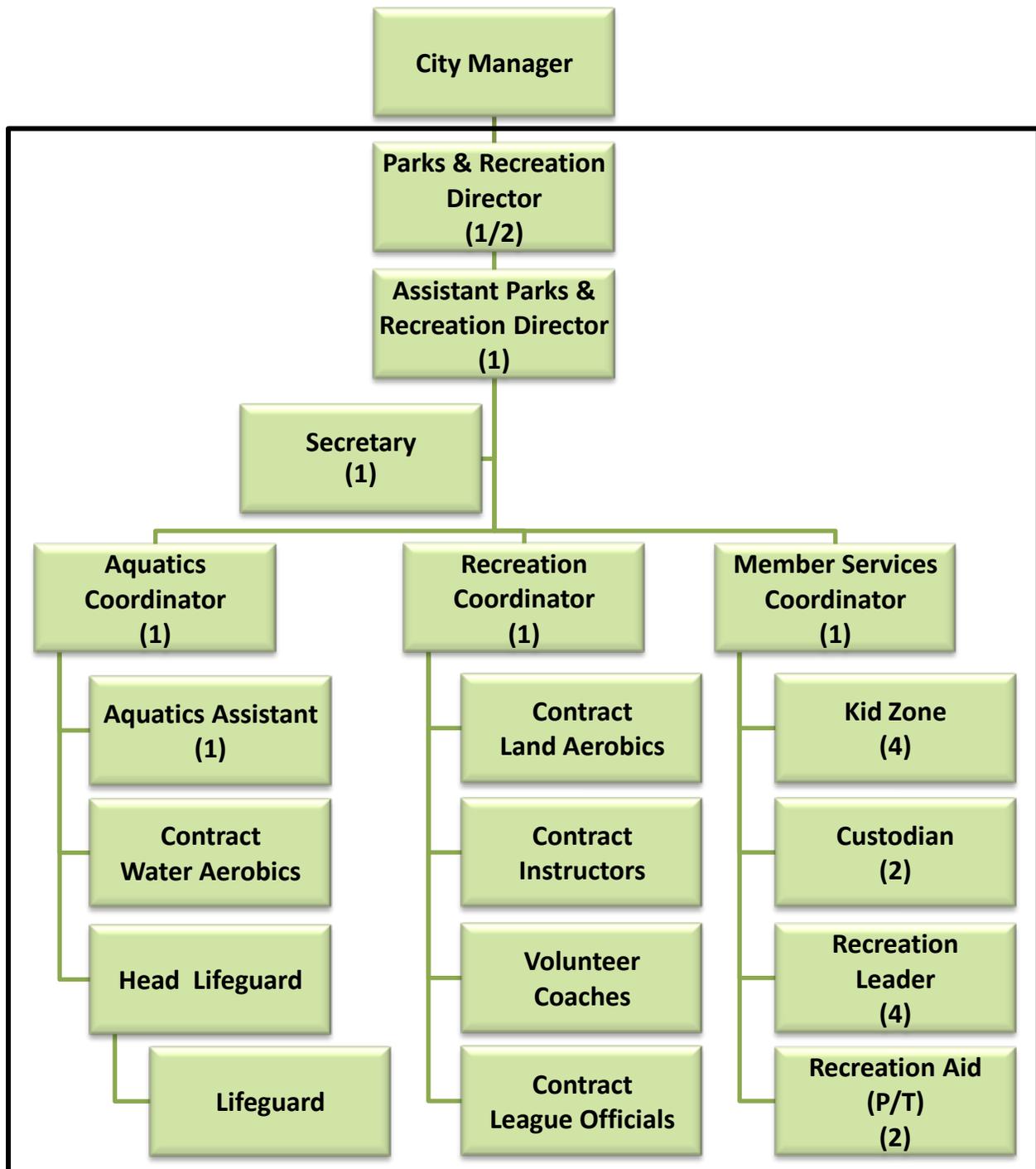
## PARKS - 3500

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Service/Maintenance             | \$329,765         | \$367,700         | \$326,573            | \$387,700           |
| Management/Supervision          | 109,614           | 109,800           | 100,023              | 117,300             |
| Temp/Seasonal                   | 0                 | 8,700             | 0                    | 0                   |
|                                 | <b>439,379</b>    | <b>486,200</b>    | <b>426,596</b>       | <b>505,000</b>      |
| <b>Overtime</b>                 | <b>46,717</b>     | <b>60,000</b>     | <b>60,000</b>        | <b>60,000</b>       |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 57,202            | 68,000            | 60,905               | 70,000              |
| Life                            | 883               | 1,700             | 856                  | 800                 |
| Dental                          | 4,520             | 5,400             | 4,685                | 5,700               |
| Long Term Disability            | 1,781             | 2,400             | 1,774                | 2,300               |
|                                 | <b>64,386</b>     | <b>77,500</b>     | <b>68,220</b>        | <b>78,800</b>       |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 35,859            | 41,800            | 33,279               | 43,900              |
| Retirement                      | 68,840            | 70,500            | 61,451               | 68,700              |
| Workers Compensation            | 4,394             | 6,300             | 5,339                | 6,600               |
|                                 | <b>109,093</b>    | <b>118,600</b>    | <b>100,069</b>       | <b>119,200</b>      |
| <b>Contract Mowing</b>          | <b>282,764</b>    | <b>310,000</b>    | <b>310,000</b>       | <b>310,000</b>      |
| <b>Water &amp; Sewer</b>        | <b>3,000</b>      | <b>2,250</b>      | <b>2,250</b>         | <b>2,250</b>        |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Pavilion                        | 0                 | 2,000             | 2,000                | 2,000               |
| Parks                           | 46,016            | 65,000            | 100,000              | 85,000              |
| Vehicles                        | 32,263            | 30,000            | 15,000               | 30,000              |
| Equipment                       | 367               | 500               | 900                  | 800                 |
| Maintenance Contracts           | 711               | 1,310             | 885                  | 923                 |
|                                 | <b>79,357</b>     | <b>98,810</b>     | <b>118,785</b>       | <b>118,723</b>      |
| <b>Rentals - Equipment</b>      | <b>1,483</b>      | <b>5,000</b>      | <b>500</b>           | <b>2,500</b>        |
| <b>Insurance</b>                |                   |                   |                      |                     |
| Property                        | 1,256             | 1,255             | 1,639                | 1,639               |
| Liability                       | 4,807             | 3,670             | 3,587                | 3,587               |
|                                 | <b>\$6,063</b>    | <b>\$4,925</b>    | <b>\$5,226</b>       | <b>\$5,226</b>      |

# PARKS - 3500

|                                   | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-----------------------------------|--------------------|--------------------|----------------------|---------------------|
| <b>Communications</b>             | 1,943              | 2,400              | 2,000                | 2,000               |
| <b>Training</b>                   | 455                | 1,210              | 500                  | 2,100               |
| <b>Travel</b>                     | 0                  | 500                | 500                  | 1,250               |
| <b>Dues &amp; Memberships</b>     | 195                | 285                | 200                  | 225                 |
| <b>General Supplies</b>           |                    |                    |                      |                     |
| Office                            | 475                | 400                | 400                  | 400                 |
| Wearing Apparel                   | 5,279              | 4,000              | 4,200                | 4,500               |
| Gasoline & Diesel                 | 23,098             | 26,600             | 17,800               | 25,800              |
| Fuel - CNG                        | 1,985              | 3,300              | 2,000                | 3,200               |
| Operating                         | 8,667              | 11,000             | 10,000               | 11,000              |
| Chemicals                         | 549                | 7,000              | 7,000                | 7,000               |
| Cleaning                          | 5,015              | 5,500              | 3,600                | 4,000               |
|                                   | <b>45,068</b>      | <b>57,800</b>      | <b>45,000</b>        | <b>55,900</b>       |
| <b>Books &amp; Periodicals</b>    | 19                 | 100                | 100                  | 100                 |
| <b>Capital Outlay - Equipment</b> | 0                  | 10,000             | 10,000               | 0                   |
| <b>Operating Transfers</b>        |                    |                    |                      |                     |
| Equipment Replacement             | 35,145             | 33,325             | 33,325               | 36,301              |
|                                   | <b>35,145</b>      | <b>33,325</b>      | <b>33,325</b>        | <b>36,301</b>       |
| <b>Total Parks</b>                | <b>\$1,115,067</b> | <b>\$1,268,905</b> | <b>\$1,183,271</b>   | <b>\$1,299,575</b>  |

# Recreation



*The outlined portion of this 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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### FY14-15 ACCOMPLISHMENTS

|                        |  |
|------------------------|--|
| <b>Vision Element:</b> | Enhance Quality of Life  |
| <b>Accomplished:</b>   | Implemented "Fitness on Demand" program to enhance recreational programming through innovative teaching styles with low budget impact.       |
| <b>Accomplished:</b>   | Offered bi-annual membership specials to increase membership sales.  |
| <b>Accomplished:</b>   | Established traditional Boys & Girls Club site for Rasco/Recreation Center.  |
| <b>Accomplished:</b>   | Established sponsorship with Hastings for Movies in the Park.  |
| <b>Accomplished:</b>   | Fostered relationships with public and private entities; non-profit organizations and other groups to support parks and recreation services. |
| <b>Accomplished:</b>   | Installed new rubber tile flooring in the pool party room and weight room.   |

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### FY15-16 GOALS & OBJECTIVES

|                        |   |
|------------------------|---|
| <b>Vision Element:</b> | Enhance Quality of Life   |
| <b>Goal:</b>           | Expand and prioritize new programs for youth and teens.   |
| <b>Goal:</b>           | Evaluate and modify current special events. Offer at least one new special event.   |
| <b>Goal:</b>           | Foster relationships with public & private entities and non-profit groups to support parks and recreation services for the community.             |
| <b>Goal:</b>           | Install automatic doors at the entry to the Recreation Center and Natatorium.   |
| <b>Vision Element:</b> | Maintain a Well Managed City  |
| <b>Goal:</b>           | Encourage supervisor level staff to become Certified Parks & Recreation Professionals through the NRPA (National Recreation & Parks Association). |
| <b>Goal:</b>           | Support the active involvement of staff in professional organizations.  |
| <b>Goal:</b>           | Provide a minimum of 6 in-house professional trainings per year to include safety, customer service, supervisory skills, etc.                     |
| <b>Goal:</b>           | Provide quarterly (off-site) team building staff retreats and trainings.  |

# 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

|                              | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------------|-------------------|-------------------|----------------------|---------------------|
| 1 Attendance                 |                   |                   |                      |                     |
| a. Recreation Center         | 215,000           | 220,000           | 220,000              | 220,000             |
| b. Outdoor Pool              | 5,200             | 5,200             | 5,200                | 5,200               |
| 4 Program Attendance         |                   |                   |                      |                     |
| a. Youth                     | 1,200             | 1,200             | 1,200                | 1,200               |
| b. Adult                     | 45,000            | 35,000            | 35,000               | 35,000              |
| 5 Facility Rentals           |                   |                   |                      |                     |
| a. Rental Outdoor Pool       | 35                | 35                | 35                   | 35                  |
| b. Recreation Center Pool    | 200               | 200               | 70                   | 75                  |
| c. MacLean Pavilion          | 70                | 70                | 55                   | 60                  |
| d. MacLean Food Service      | 28                | 28                | 28                   | 28                  |
| e. MacLean Softball          | 220               | 220               | 220                  | 220                 |
| f. Dunbar Pavilion           | 60                | 70                | 60                   | 60                  |
| g. Morrison Park Pavilion    | 115               | 115               | 105                  | 110                 |
| 6 Special Events each year   | 17                | 17                | 17                   | 17                  |
| 7 Training classes offered   |                   |                   |                      |                     |
| a. Supervisory Training      | 18                | 24                | 4                    | 4                   |
| b. Customer Service Training | 16                | 16                | 4                    | 4                   |
| c. Safety                    | 12                | 12                | 4                    | 4                   |

## RECREATION - 3700

### *Resources*

|                          | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--------------------------|--------------------|--------------------|----------------------|---------------------|
| Recreation Center        | \$767,221          | \$727,900          | \$782,900            | \$761,500           |
| Outdoor Pool             | 8,832              | 9,200              | 8,700                | 8,700               |
| Youth Athletics          | 20,053             | 11,000             | 20,000               | 15,000              |
| Youth Programs           | 41,217             | 45,000             | 45,000               | 48,000              |
| Adult Programs           | 25,493             | 25,000             | 25,000               | 27,500              |
| MacLean Sportsplex       | 11,493             | 15,000             | 10,500               | 10,500              |
| Misc. Park Use           | 9,006              | 10,000             | 9,500                | 10,000              |
| Transfer from Econ. Dev. | 350,000            | 350,000            | 350,000              | 350,000             |
| General Resources        | 697,427            | 987,055            | 935,558              | 1,070,889           |
| <b>Total Resources</b>   | <b>\$1,930,742</b> | <b>\$2,180,155</b> | <b>\$2,187,158</b>   | <b>\$2,302,089</b>  |

### *Expenditures*

|                           | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|--------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$752,470          | \$919,400          | \$887,560            | \$984,875           |
| Employee Benefits         | 186,671            | 260,600            | 227,181              | 259,700             |
| Operating Expenses        | 934,167            | 951,790            | 1,020,629            | 998,769             |
| Capital Outlay            | 19,549             | 20,000             | 23,423               | 20,000              |
| Operating Transfers       | 37,885             | 28,365             | 28,365               | 38,745              |
| <b>Total Expenditures</b> | <b>\$1,930,742</b> | <b>\$2,180,155</b> | <b>\$2,187,158</b>   | <b>\$2,302,089</b>  |

### *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Service/Maintenance    | 3.00              | 3.00              | 3.00              | 3.00              |
| Office/Clerical        | 5.00              | 5.00              | 5.00              | 6.00              |
| 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              | 0.00              |
| Management/Supervision | 4.50              | 4.50              | 4.50              | 4.50              |
| Temporary/Seasonal     | 15.75             | 18.22             | 17.00             | 17.00             |
| <b>Total Personnel</b> | <b>29.25</b>      | <b>31.72</b>      | <b>30.50</b>      | <b>30.50</b>      |

### *Major Budget Changes*

Combined 2 part-time Rec. Aide positions into 1 full-time Rec. Leader position for an approximate savings of \$18,000; Salary & Benefits increased \$64,575 (includes increases for Instructor and Lifeguard positions; Contract Cleaning increased \$36,000 after the expiration of the old contract and the bidding of a new one; Equipment Replacement increased \$10,380.

## RECREATION - 3700

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Service/Maintenance              | \$93,763          | \$124,700         | \$115,222            | \$134,400           |
| Office/Clerical                  | 157,950           | 190,700           | 191,360              | 200,800             |
| Professional                     | 12,676            | 0                 | 0                    | 0                   |
| Management/Supervision           | 171,166           | 246,700           | 177,542              | 248,400             |
| Temp/Seasonal                    | 277,419           | 329,300           | 322,300              | 372,275             |
|                                  | <b>712,974</b>    | <b>891,400</b>    | <b>806,424</b>       | <b>955,875</b>      |
| <b>Overtime</b>                  | <b>21,619</b>     | <b>10,000</b>     | <b>13,500</b>        | <b>10,000</b>       |
| <b>Contract Labor</b>            | <b>17,877</b>     | <b>18,000</b>     | <b>67,636</b>        | <b>19,000</b>       |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 47,512            | 98,200            | 86,429               | 95,900              |
| Life                             | 731               | 2,000             | 1,104                | 900                 |
| Dental                           | 3,753             | 7,800             | 6,648                | 7,800               |
| Long Term Disability             | 1,462             | 2,500             | 1,681                | 2,400               |
|                                  | <b>53,458</b>     | <b>110,500</b>    | <b>95,862</b>        | <b>107,000</b>      |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 56,166            | 69,000            | 59,076               | 73,900              |
| Retirement                       | 65,059            | 75,000            | 62,883               | 72,200              |
| Workers Compensation             | 11,988            | 6,100             | 9,360                | 6,600               |
|                                  | <b>133,213</b>    | <b>150,100</b>    | <b>131,319</b>       | <b>152,700</b>      |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Contract Cleaning                | 35,753            | 40,000            | 40,000               | 76,000              |
|                                  | <b>35,753</b>     | <b>40,000</b>     | <b>40,000</b>        | <b>76,000</b>       |
| <b>Water &amp; Sewer</b>         | <b>59,930</b>     | <b>51,000</b>     | <b>51,000</b>        | <b>51,000</b>       |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Buildings - Rec Center           | 62,204            | 60,000            | 70,000               | 60,000              |
| Grounds                          | 1,273             | 5,000             | 6,000                | 5,000               |
| Heating & Air Conditioning       | 30,836            | 30,000            | 35,000               | 30,000              |
| Pools                            | 18,678            | 20,000            | 70,000               | 25,000              |
| Equipment                        | 1,282             | 1,250             | 1,250                | 1,250               |
| Maintenance Contracts            | 21,065            | 27,600            | 27,600               | 27,600              |
|                                  | <b>\$135,338</b>  | <b>\$143,850</b>  | <b>\$209,850</b>     | <b>\$148,850</b>    |

## RECREATION - 3700

|   | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|--------------------|--------------------|----------------------|---------------------|
| <b>Rental - Vehicle &amp; Equipment</b> | <b>\$6,209</b>     | <b>\$7,000</b>     | <b>\$7,000</b>       | <b>\$7,000</b>      |
| <b>Insurance</b>                        |                    |                    |                      |                     |
| Property                                | 117,520            | 117,520            | 96,276               | 96,276              |
| Liability                               | 4,072              | 4,070              | 4,203                | 4,203               |
|   | <b>121,592</b>     | <b>121,590</b>     | <b>100,479</b>       | <b>100,479</b>      |
| <b>Communication</b>                    | <b>22,939</b>      | <b>16,500</b>      | <b>20,000</b>        | <b>20,000</b>       |
| <b>Advertising</b>                      | <b>14,948</b>      | <b>15,000</b>      | <b>16,500</b>        | <b>27,000</b>       |
| <b>Training</b>                         | <b>11,657</b>      | <b>8,750</b>       | <b>7,250</b>         | <b>7,450</b>        |
| <b>Travel</b>                           | <b>6,243</b>       | <b>5,000</b>       | <b>20,000</b>        | <b>6,500</b>        |
| <b>Dues &amp; Memberships</b>           | <b>905</b>         | <b>1,500</b>       | <b>1,700</b>         | <b>2,090</b>        |
| <b>General Supplies</b>                 |                    |                    |                      |                     |
| Office                                  | 6,343              | 5,000              | 6,500                | 6,500               |
| Wearing Apparel                         | 5,459              | 5,200              | 5,200                | 5,500               |
| Gasoline & Diesel                       | 1,692              | 1,500              | 1,500                | 1,500               |
| CNG Fuel                                | 519                | 400                | 1,000                | 1,000               |
| Operating                               | 33,385             | 39,400             | 39,200               | 40,500              |
| Special Events                          | 9,303              | 10,000             | 10,000               | 12,500              |
| Aquatics                                | 14,030             | 10,000             | 10,000               | 10,000              |
| Chemicals                               | 22,182             | 18,000             | 18,000               | 20,000              |
| Resale Items                            | 1,727              | 2,500              | 2,500                | 2,500               |
| Cleaning                                | 11,474             | 10,000             | 11,000               | 11,000              |
| Program                                 | 9,711              | 14,600             | 15,950               | 15,400              |
|   | <b>115,825</b>     | <b>116,600</b>     | <b>120,850</b>       | <b>126,400</b>      |
| <b>Natural Gas</b>                      | <b>46,355</b>      | <b>45,000</b>      | <b>46,000</b>        | <b>46,000</b>       |
| <b>Electricity</b>                      | <b>356,473</b>     | <b>380,000</b>     | <b>380,000</b>       | <b>380,000</b>      |
| <b>Capital Outlay - Equipment</b>       | <b>19,549</b>      | <b>20,000</b>      | <b>23,423</b>        | <b>20,000</b>       |
| <b>Operating Transfers</b>              |                    |                    |                      |                     |
| Equipment Replacement                   | 37,885             | 28,365             | 28,365               | 38,745              |
|   | <b>37,885</b>      | <b>28,365</b>      | <b>28,365</b>        | <b>38,745</b>       |
| <b>Total Recreation</b>                 | <b>\$1,930,742</b> | <b>\$2,180,155</b> | <b>\$2,187,158</b>   | <b>\$2,302,089</b>  |

# MISCELLANEOUS



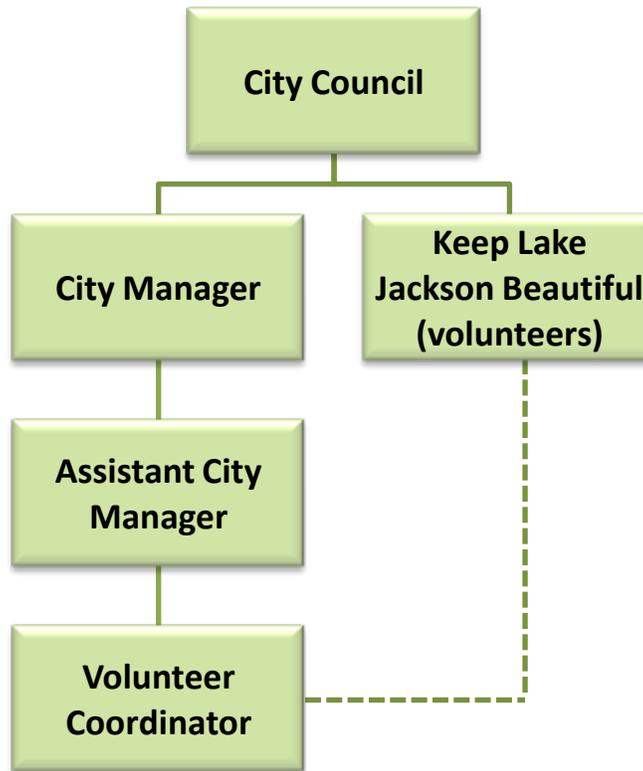
LAKE JACKSON

*City of Enchantment*



Keep Lake Jackson Beautiful's mascot  
'Charlie Chipper'  
Participating in Habitat for Humanity





## Program Description

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*“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. 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 \$1,000,000 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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#### FY14-15 ACCOMPLISHMENTS

**Department Projects:**

- Accomplished:** \*Arbor Day Celebration - 100 Live Oak Trees given out at the City "Easter Egg Hunt"  
**Accomplished:** \*Celebrated Charlie Chipper's 20th Birthday - 4,000+ BISD students participated in Birthday Signs  
**Accomplished:** \*BISD Pre-K "Charlie Chipper "Recycle Posse" Recycling Program 650+ students  
**Accomplished:** Xeriscape Park - Continued redesign and landscaping of front entrance to Mulch Site.  
**Accomplished:** Continued "Business Partner" Affiliate Program  
**Accomplished:** Keep America Beautiful - 3rd Place National Award & President's Circle Award  
**Accomplished:** Keep Texas Beautiful - Sustained Award of Excellence & Gold Star Award  
\* *Denotes New Activities*

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#### FY15-16 GOALS & OBJECTIVES

**Department Projects:**

- Goals:** Compile list of specialized recycling at area retail locations.  
**Goals:** Governor's Community Achievement Award Ribbon Cutting for SH 288/332 Project.  
**Goals:** Survey businesses for compliance with landscape ordinance.  
**Goals:** Continue "Business Partner" Affiliate Program.  
**Goals:** Increase involvement with BISD school programs.

## **MISCELLANEOUS**

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

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#### **DEPARTMENT STANDARDS**

- 1.) Board Members – continue to attend training and education classes.
- 2.) Continue Fall and Spring environmental cleanups, events, and tree planting projects.
- 3.) Continue working on recycling programs and projects.
- 4.) Continue to be recognized by Keep Texas Beautiful and Keep America Beautiful through awards, grants, and Affiliate Recognition.
- 5.) Continue to be recognized as a “Tree City USA”.

# KEEP LAKE JACKSON BEAUTIFUL - 3900

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$31,067          | \$45,000          | \$45,000             | \$50,000            |
| <b>Total Resources</b> | <b>\$31,067</b>   | <b>\$45,000</b>   | <b>\$45,000</b>      | <b>\$50,000</b>     |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Expenses        | \$31,067          | \$45,000          | \$45,000             | \$50,000            |
| <b>Total Expenditures</b> | <b>\$31,067</b>   | <b>\$45,000</b>   | <b>\$45,000</b>      | <b>\$50,000</b>     |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

The budget for tree plantings increased \$5,000.

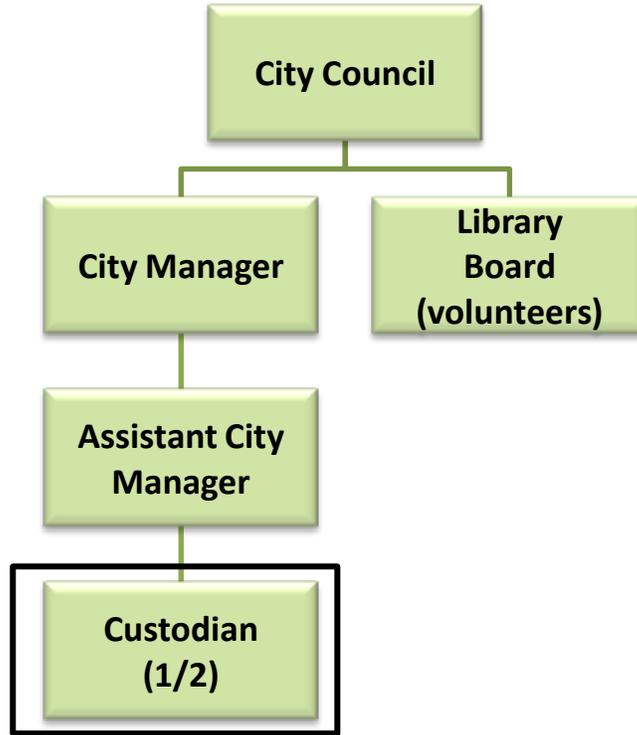
## KEEP LAKE JACKSON BEAUTIFUL - 3900

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| <b>Plantings</b>                         | <b>\$13,691</b>   | <b>\$15,000</b>   | <b>\$16,000</b>      | <b>\$20,000</b>     |
| <b>Advertising</b>                       | <b>1,103</b>      | <b>5,000</b>      | <b>4,000</b>         | <b>5,000</b>        |
| <b>Training</b>                          | <b>491</b>        | <b>3,500</b>      | <b>3,500</b>         | <b>3,500</b>        |
| <b>Travel</b>                            | <b>2,906</b>      | <b>3,200</b>      | <b>3,200</b>         | <b>3,200</b>        |
| <b>Other Purchased Services</b>          |                   |                   |                      |                     |
| Dues & Memberships                       | 656               | 700               | 700                  | 700                 |
| Arbor Day                                | 1,396             | 2,000             | 2,000                | 2,000               |
| Clean Up Day                             | 588               | 2,000             | 2,000                | 2,000               |
|  | <b>2,640</b>      | <b>4,700</b>      | <b>4,700</b>         | <b>4,700</b>        |
| <b>General Office Supplies</b>           |                   |                   |                      |                     |
| T-Shirts                                 | 2,029             | 4,000             | 4,000                | 4,000               |
| Costumes                                 | 43                | 750               | 750                  | 750                 |
| Awards                                   | 883               | 1,500             | 1,500                | 1,500               |
| Operating                                | 2,142             | 2,600             | 2,600                | 2,600               |
| Education Program                        | 4,978             | 4,750             | 4,750                | 4,750               |
| Composting                               | 161               | 0                 | 0                    | 0                   |
|  | <b>10,236</b>     | <b>13,600</b>     | <b>13,600</b>        | <b>13,600</b>       |
| <b>Total Keep Lake Jackson Beautiful</b> | <b>\$31,067</b>   | <b>\$45,000</b>   | <b>\$45,000</b>      | <b>\$50,000</b>     |

Lake Jackson Library Children Program  
“Bongo’s Big Beautiful Balloon Adventure”



# Library



*The outlined portion of this 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>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$133,178         | \$135,935         | \$160,798            | \$163,753           |
| <b>Total Resources</b> | <b>\$133,178</b>  | <b>\$135,935</b>  | <b>\$160,798</b>     | <b>\$163,753</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$16,347          | \$16,600          | \$16,954             | \$17,700            |
| Employee Benefits         | 6,323             | 6,600             | 6,602                | 6,800               |
| Operating Expenses        | 110,508           | 112,735           | 137,242              | 139,253             |
| Capital Outlay            | 0                 | 0                 | 0                    | 0                   |
| <b>Total Expenditures</b> | <b>\$133,178</b>  | <b>\$135,935</b>  | <b>\$160,798</b>     | <b>\$163,753</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Maintenance of the Library Building increased \$7,000; Property Insurance increased \$19,579.

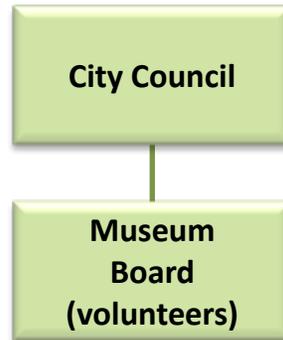
## LIBRARY - 4200

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Service/Maintenance             | \$16,347          | \$16,600          | \$16,954             | \$17,700            |
|                                 | <b>16,347</b>     | <b>16,600</b>     | <b>16,954</b>        | <b>17,700</b>       |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 2,338             | 2,500             | 2,572                | 2,600               |
| Life                            | 36                | 100               | 36                   | 0                   |
| Dental                          | 185               | 200               | 198                  | 200                 |
| Long Term Disability            | 67                | 100               | 69                   | 100                 |
|                                 | <b>2,626</b>      | <b>2,900</b>      | <b>2,875</b>         | <b>2,900</b>        |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 1,216             | 1,300             | 1,255                | 1,400               |
| Retirement                      | 2,284             | 2,200             | 2,223                | 2,200               |
| Workers Compensation            | 197               | 200               | 249                  | 300                 |
|                                 | <b>3,697</b>      | <b>3,700</b>      | <b>3,727</b>         | <b>3,900</b>        |
| <b>Contract Cleaning</b>        | <b>16,682</b>     | <b>19,060</b>     | <b>19,000</b>        | <b>19,000</b>       |
| <b>Water &amp; Sewer</b>        | <b>1,670</b>      | <b>1,700</b>      | <b>1,700</b>         | <b>1,700</b>        |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Library Building                | (2,278)           | 3,000             | 8,000                | 10,000              |
| Heating & Air Conditioning      | 2,226             | 2,000             | 2,000                | 2,000               |
| Furniture & Fixtures            | 4,909             | 0                 | 0                    | 0                   |
|                                 | <b>4,857</b>      | <b>5,000</b>      | <b>10,000</b>        | <b>12,000</b>       |
| <b>Insurance</b>                |                   |                   |                      |                     |
| Property                        | 5,904             | 5,905             | 25,484               | 25,484              |
| Liability                       | 68                | 70                | 69                   | 69                  |
|                                 | <b>5,972</b>      | <b>5,975</b>      | <b>25,553</b>        | <b>25,553</b>       |
| <b>Communications</b>           | <b>3,993</b>      | <b>3,900</b>      | <b>3,900</b>         | <b>3,900</b>        |
| <b>General Supplies</b>         |                   |                   |                      |                     |
| Operating                       | 681               | 1,000             | 1,000                | 1,000               |
| Cleaning                        | (260)             | 0                 | 0                    | 0                   |
|                                 | <b>421</b>        | <b>1,000</b>      | <b>1,000</b>         | <b>1,000</b>        |
| <b>Electricity</b>              | <b>40,824</b>     | <b>40,000</b>     | <b>40,000</b>        | <b>40,000</b>       |
| <b>Books &amp; Periodicals</b>  | <b>36,089</b>     | <b>36,100</b>     | <b>36,089</b>        | <b>36,100</b>       |
| <b>Total Library</b>            | <b>\$133,178</b>  | <b>\$135,935</b>  | <b>\$160,798</b>     | <b>\$163,753</b>    |

The 70th Anniversary “Historical Committee” had a mural painted on the backs of several of the downtown business buildings.



# Museum



## **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>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$81,263          | \$85,960          | \$71,851             | \$75,451            |
| <b>Total Resources</b> | <b>\$81,263</b>   | <b>\$85,960</b>   | <b>\$71,851</b>      | <b>\$75,451</b>     |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Expenses        | \$81,263          | \$85,960          | \$71,851             | \$75,451            |
| <b>Total Expenditures</b> | <b>\$81,263</b>   | <b>\$85,960</b>   | <b>\$71,851</b>      | <b>\$75,451</b>     |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Property Insurance decreased by \$7,564.

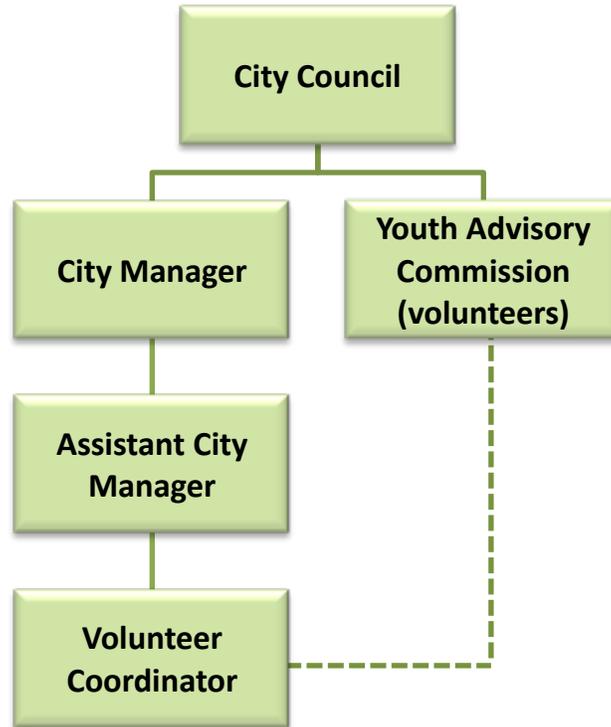
## MUSEUM - 4300

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Contract Cleaning</b>        | \$5,705           | \$6,000           | \$6,500              | \$6,500             |
| <b>Water &amp; Sewer</b>        | 905               | 2,300             | 2,300                | 2,300               |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Museum Building                 | 10,960            | 12,000            | 10,000               | 12,000              |
| Air Conditioning                | 1,364             | 2,000             | 1,000                | 1,000               |
| Maintenance Contract            | 2,809             | 2,125             | 1,555                | 1,555               |
|                                 | <b>15,133</b>     | <b>16,125</b>     | <b>12,555</b>        | <b>14,555</b>       |
| <b>Property Insurance</b>       | 29,960            | 29,960            | 22,396               | 22,396              |
| <b>Communications</b>           | 8,567             | 7,525             | 7,000                | 7,000               |
| <b>General Supplies</b>         |                   |                   |                      |                     |
| Operating                       | 349               | 1,500             | 1,500                | 1,500               |
|                                 | <b>349</b>        | <b>1,500</b>      | <b>1,500</b>         | <b>1,500</b>        |
| <b>Natural Gas</b>              | 1,058             | 550               | 1,600                | 1,200               |
| <b>Electricity</b>              | 19,586            | 22,000            | 18,000               | 20,000              |
| <b>Total Museum</b>             | <b>\$81,263</b>   | <b>\$85,960</b>   | <b>\$71,851</b>      | <b>\$75,451</b>     |

Musical Guests “Vocal Trash” sponsored  
by the Youth Advisory Commission as  
part of the spring concert series at the Lake Jackson Civic Center



# 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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### FY13-14 ACCOMPLISHMENTS

#### Department Projects

- Accomplished:** Attended & participated in TML's "Texas YAC Summit" in Killeen, Texas (17 members).
- Accomplished:** Project for "Food Basket" – Made 312 Easter Bags & Easter Basket of 50 Coloring Books and 50 packets of colors.
- Accomplished:** Recruited new members at Lake Jackson Intermediate & held more "Team Building" Activities.
- Accomplished:** Hosted "Snowland" at the Festival of Lights.
- Accomplished:** Volunteered at City "Easter Egg Hunt" and gave away "Arbor Day Trees".
- Accomplished:** Participated in the "ALS Ice Bucket" Challenge.
- Accomplished:** City Council "YAC Presentation".

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### FY14-15 GOALS & OBJECTIVES

- Vision Element** Enhance Communication
- Goal:** Reach out and partner with Pearland (Host) for the "Texas YAC" Summit.
- Goal:** Reach out and partner with Lake Jackson service organizations to complete new "Community Service Project."

#### Department Projects

- Goal:** Recruit new YAC Members by making presentation at Rasco Middle School to 6th graders
- Goal:** Research ideas for a YAC "Time Capsule".

# MISCELLANEOUS

## Youth Advisory Commission - 4400

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### DEPARTMENT STANDARDS

- 1.) Continue to help KLJB with clean up events.
- 2.) Attend YAC Summit.
- 3.) Coordinate "Snowland" at Festival of Lights.
- 4.) Work at Senior Fest in February with the Senior Commission.

## YOUTH ADVISORY - 4400

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$14,046          | \$16,000          | \$16,000             | \$16,000            |
| <b>Total Resources</b> | <b>\$14,046</b>   | <b>\$16,000</b>   | <b>\$16,000</b>      | <b>\$16,000</b>     |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Costs           | \$14,046          | \$16,000          | \$16,000             | \$16,000            |
| <b>Total Expenditures</b> | <b>\$14,046</b>   | <b>\$16,000</b>   | <b>\$16,000</b>      | <b>\$16,000</b>     |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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.

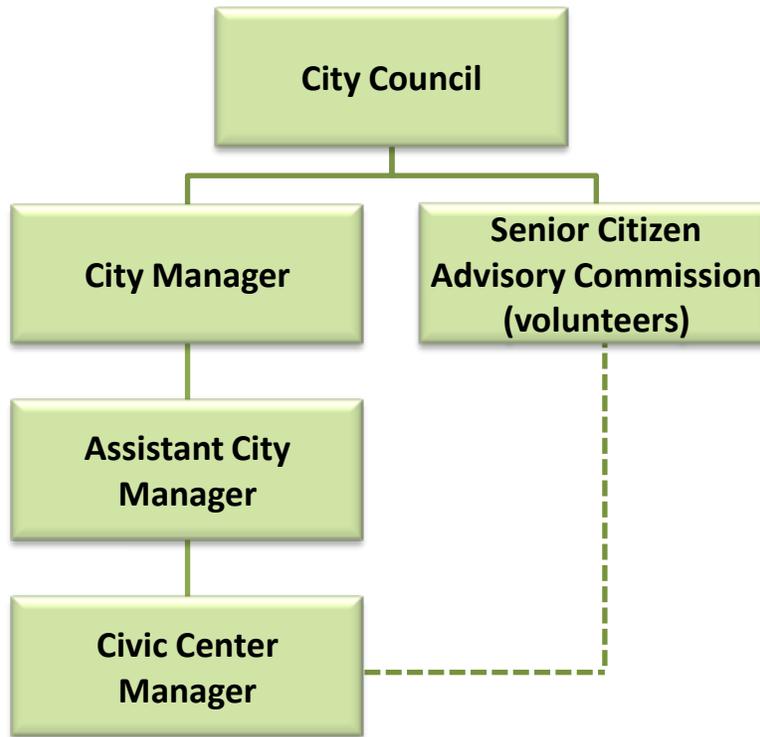
## YOUTH ADVISORY - 4400

|                             | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-----------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Advertising</b>          | <b>0</b>          | <b>500</b>        | <b>500</b>           | <b>500</b>          |
| <b>Training</b>             | <b>1,806</b>      | <b>4,000</b>      | <b>4,000</b>         | <b>4,000</b>        |
| <b>Travel</b>               | <b>5,265</b>      | <b>2,000</b>      | <b>2,000</b>         | <b>2,000</b>        |
| <b>General Supplies</b>     |                   |                   |                      |                     |
| T-Shirts                    | 480               | 1,000             | 1,000                | 1,000               |
| Operating                   | 1,055             | 1,500             | 1,500                | 1,500               |
| Program                     | 5,440             | 7,000             | 7,000                | 7,000               |
|                             | <b>6,975</b>      | <b>9,500</b>      | <b>9,500</b>         | <b>9,500</b>        |
| <b>Total Youth Advisory</b> | <b>\$14,046</b>   | <b>\$16,000</b>   | <b>\$16,000</b>      | <b>\$16,000</b>     |

Veteran's Day Parade  
November 2013



# Seniors



## **Program Description**

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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 seniors.

## SENIOR CITIZEN ADVISORY - 4600

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| General Resources      | \$22,433          | \$25,000          | \$25,000             | \$25,000            |
| <b>Total Resources</b> | <b>\$22,433</b>   | <b>\$25,000</b>   | <b>\$25,000</b>      | <b>\$25,000</b>     |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Expenses        | \$22,433          | \$25,000          | \$25,000             | \$25,000            |
| <b>Total Expenditures</b> | <b>\$22,433</b>   | <b>\$25,000</b>   | <b>\$25,000</b>      | <b>\$25,000</b>     |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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

|                              | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>General</b>               |                   |                   |                      |                     |
| Programs                     | 22,433            | 25,000            | 25,000               | 25,000              |
|                              | <b>22,433</b>     | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>       |
| <b>Total Senior Advisory</b> | <b>\$22,433</b>   | <b>\$25,000</b>   | <b>\$25,000</b>      | <b>\$25,000</b>     |

Downtown Lake Jackson



# GENERAL DEBT SERVICE FUND



LAKE JACKSON

*City of Enchantment*



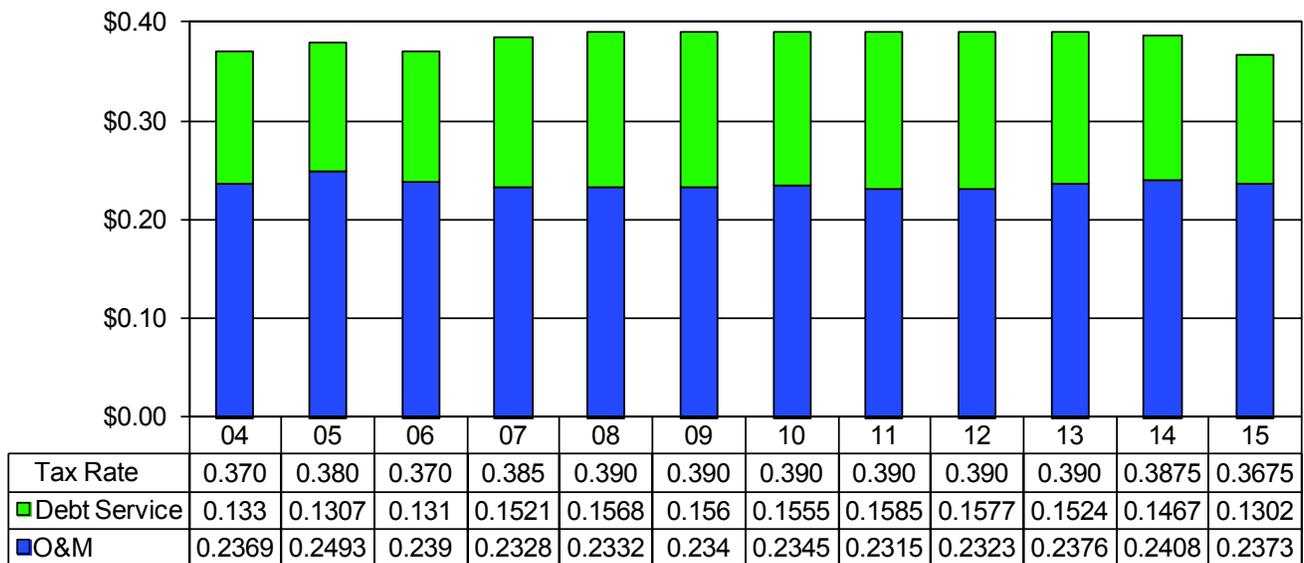
## GENERAL DEBT SERVICE FUND

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 \$0.1447 or \$1.35 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<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|-------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>     | \$ 715,888                | \$ 724,295                | \$ 724,295                   | \$ 724,295                  |
| <b>Revenues</b>         |                           |                           |                              |                             |
| Ad Valorem Taxes        | \$ 2,208,460              | \$ 2,206,846              | \$ 2,206,846                 | \$ 2,107,554                |
| Penalty & Interest      | 11,641                    |                           |                              |                             |
| Interest Income         | 9,509                     | 8,000                     | 8,000                        | 8,000                       |
| Bond Proceeds           | 0                         |                           |                              |                             |
|                         | <u>\$ 2,229,610</u>       | <u>\$ 2,214,846</u>       | <u>\$ 2,214,846</u>          | <u>\$ 2,115,554</u>         |
| <b>Total Resources</b>  | <b>\$ 2,945,498</b>       | <b>\$ 2,939,141</b>       | <b>\$ 2,939,141</b>          | <b>\$ 2,839,849</b>         |

| <b><i>EXPENDITURES</i></b> | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Principal                  | \$ 1,576,675              | \$ 1,642,639              | \$ 1,642,639                 | \$ 1,593,611                |
| Interest                   | 640,679                   | 566,207                   | 566,207                      | 515,943                     |
| Paying Agent Fees          | 3,849                     | 6,000                     | 6,000                        | 6,000                       |
| Bond Issue Costs           | 0                         |                           |                              |                             |
| Refunded Bond Agent        |                           |                           |                              |                             |
|                            | <u>\$ 2,221,203</u>       | <u>\$ 2,214,846</u>       | <u>\$ 2,214,846</u>          | <u>\$ 2,115,554</u>         |
| <b>Total Expenditures</b>  | <b>\$ 2,221,203</b>       | <b>\$ 2,214,846</b>       | <b>\$ 2,214,846</b>          | <b>\$ 2,115,554</b>         |
| <b>Ending Fund Balance</b> | <b>\$ 724,295</b>         | <b>\$ 724,295</b>         | <b>\$ 724,295</b>            | <b>\$ 724,295</b>           |

**ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION  
FISCAL YEAR 2015 - 2016**

|   |                                   |
|---|-----------------------------------|
| Assessed Valuation for 2014 as of 4-30-15 | \$ 1,498,269,814                  |
| Gain (Loss) in Value                      | <u>120,407,828</u>                |
| Anticipated Assessed Valuation for 2015   | 1,618,677,642                     |
| Tax Rate Per \$100 Valuation              | 0.3675                            |
| Revenue from 2015 Tax Roll                | 5,948,640                         |
| Estimated Collections                     | <u>100.0%</u>                     |
| <b>TOTAL FUNDS AVAILABLE</b>              | <b>\$ <u><u>5,948,639</u></u></b> |

**SCHEDULE OF TAX LEVY AND COLLECTION RATE**

| TAX YEAR | TOTAL ASSESSED VALUATION | TAX RATE | TAX LEVY  | TAX * COLLECTIONS | % COLLECTIONS TO LEVY |
|----------|--------------------------|----------|-----------|-------------------|-----------------------|
| 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 | 5,623,676         | 100.337%              |
| 2013     | 1,450,607,167            | 0.3900   | 5,657,368 | 5,675,054         | 100.313%              |
| 2014 *   | 1,498,269,814            | 0.3875   | 5,805,796 | 5,652,831 *       | 97.365%               |
| 2015 **  | 1,618,677,642            | 0.3675   | 5,948,639 |                   |                       |

\* Tax collections as of June 30, 2015

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

**PROPOSED DISTRIBUTION OF COLLECTED TAXES**

| FUND                      | ADOPTED TAX RATE 2014 - 15 | PROPOSED TAX RATE 2015 - 16 | PROPOSED AMOUNT 2015 - 16 | %              |
|---------------------------|----------------------------|-----------------------------|---------------------------|----------------|
| General Fund              | 0.240778                   | 0.237298                    | \$3,841,085               | 64.57%         |
| General Debt Service Fund | 0.146722                   | 0.130202                    | 2,107,554                 | 35.43%         |
| <b>TOTAL</b>              | <b>\$0.3875</b>            | <b>0.3675</b>               | <b>\$5,948,639</b>        | <b>100.00%</b> |

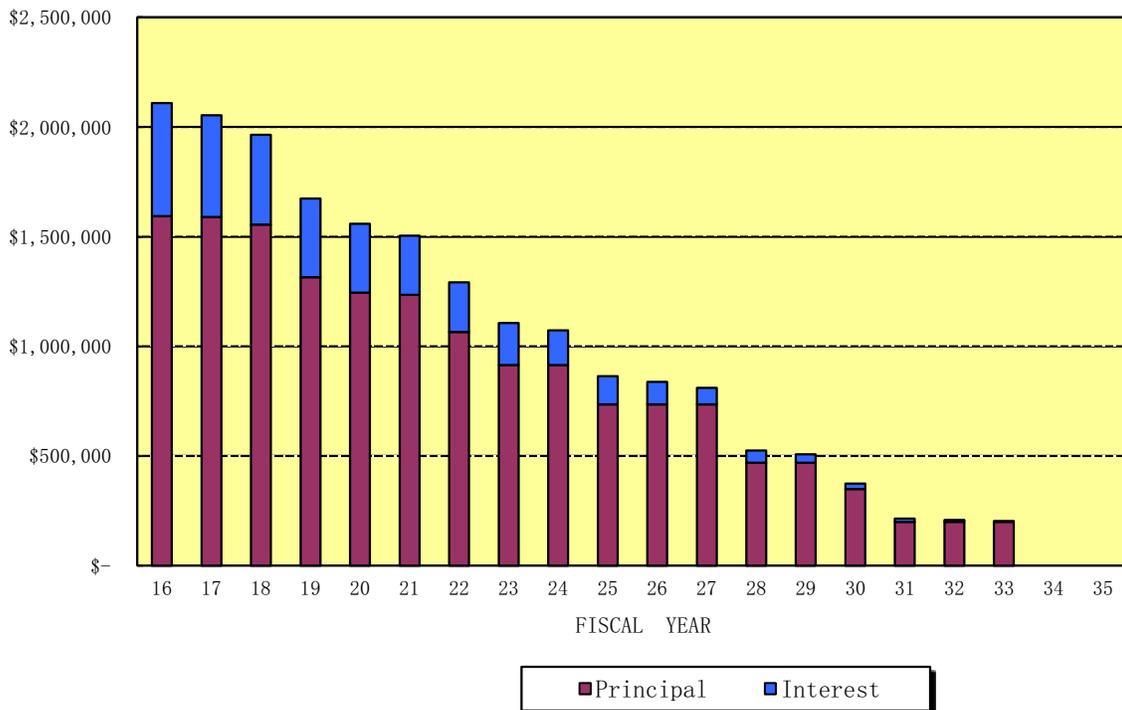
## GENERAL OBLIGATION BOND

### DEBT SERVICE SCHEDULE

| DATE         | CURRENTLY OUTSTANDING BONDS |                  |                   |
|--------------|-----------------------------|------------------|-------------------|
|              | PRINCIPAL                   | INTEREST         | TOTAL             |
| 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           |
| 2033- 34     | 0                           | 0                | 0                 |
| 2034- 35     | 0                           | 0                | 0                 |
| <b>TOTAL</b> | <b>15,523,204</b>           | <b>3,361,101</b> | <b>18,884,305</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 @ 10/01/15 | 2015-16 PRINCIPAL DUE | 2015-16 INTEREST DUE | 2015-16 TOTAL DUE  |
|--------------------------|-----------------|---------------|------------------|-------------------------------|-----------------------|----------------------|--------------------|
| G. O. 2004               | 3,600,000       | 3.73          | 2024             | 1,620,000                     | 180,000               | 59,715               | 239,715            |
| G. O. 2007               | 5,300,000       | 3.99          | 2027             | 3,180,000                     | 265,000               | 121,900              | 386,900            |
| G. O. 2009               | 2,400,000       | 4.33          | 2029             | 1,680,000                     | 120,000               | 65,550               | 185,550            |
| G.O. 2009 Ref.           | 3,010,368       | 2.97          | 2018             | 978,204                       | 318,611               | 27,153               | 345,764            |
| G.O. 2010                | 3,000,000       | 3.60          | 2030             | 2,250,000                     | 150,000               | 84,526               | 234,526            |
| G.O. 2011 Ref.           | 3,360,000       | 3.81          | 2022             | 2,215,000                     | 360,000               | 79,600               | 439,600            |
| G.O. 2013                | 4,000,000       | 2.22          | 2033             | 3,600,000                     | 200,000               | 77,500               | 277,500            |
| <b>TOTAL ALL ISSUES</b>  |                 |               |                  | <b>\$15,523,204</b>           | <b>\$1,593,611</b>    | <b>\$515,944</b>     | <b>\$2,109,555</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 Elm.  
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, Hybiscus,  
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.

In late 2015 we will conclude the Master Plan update. This plan will set the framework for our growth over the next 20 years. It is expected that the master plan process will identify projects that need to be accomplished in the next one to five years. Therefore a bond issue will likely be discussed coming out of the Master Plan process. Based on current timing of the master plan, it is estimated that a bond issue would likely go to the voters in May of 2016. What the size of the bond issue will be or what projects will be included has yet to be determined.

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 on the city's tax rate.

**Assumptions :** This schedule assumes an increase in values of 4.0% per year.

|  | 2013-14<br>ADOPTED | 2014-15<br>ADOPTED | 2015-16<br>PROPOSED | 2016-17<br>PROJECTED | 2017-18<br>PROJECTED | 2018-19<br>PROJECTED |
|--|--------------------|--------------------|---------------------|----------------------|----------------------|----------------------|
| <b>GENERAL FUND TAX RATE</b>                       | 0.2376             | 0.2408             | 0.2373              | 0.2456               | 0.2554               | 0.2757               |
| <b>DEBT SERV TAX RATE</b>                          | 0.1524             | 0.1467             | 0.1302              | 0.1219               | 0.1121               | 0.0918               |
|  | 0.3900             | 0.3875             | 0.3675              | 0.3675               | 0.3675               | 0.3675               |
| <b>DEBT SERVICE<br/>RATE INCR(DEC) YR TO YR</b>    | -0.0053            | -0.0057            | -0.0165             | -0.0083              | -0.0098              | -0.0203              |
| <b>DEBT SERVICE<br/>RATE INCR(DEC) OVER CURREN</b> | 0                  | 0                  | -0.0171             | -0.0254              | -0.0352              | -0.0554              |
| <b>TOTAL TAX RATE</b>                              | 0.3900             | 0.3875             | 0.3675              | 0.3675               | 0.3675               | 0.3675               |

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 2016 as there is a substantial drop in our debt service in FY 15-16.

Our Master Plan process will be completed in late 2015 and a bond package will be developed to take to the voters in May of 2016. The goal would then be to take a bond package to the voters and indicate the ability to keep the tax rate under \$0.40.

# UTILITY FUND



LAKE JACKSON

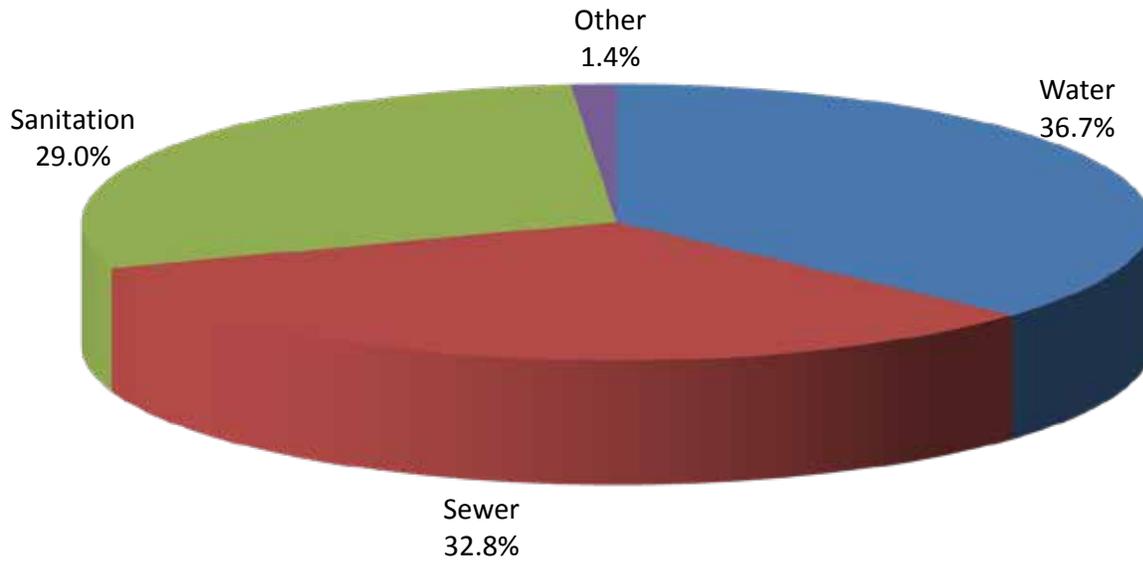
*City of Enchantment*



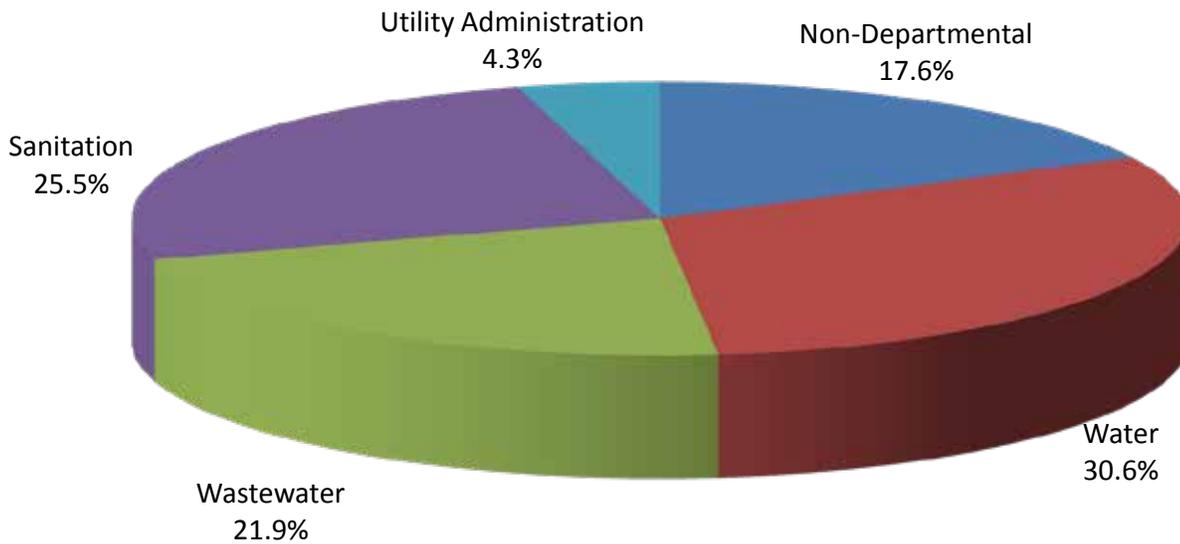
# UTILITY OPERATING FUND

## Revenues vs Expenditures

### FY 2015-16 Revenues



### FY 2015-16 Expenditures



## UTILITY FUND BUDGET SUMMARY

| <b><i>Revenues</i></b>           | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Plumbing Fees                    | \$18,864                  | \$18,000                  | \$27,000                     | \$20,000                    |
| Tap Fees                         | 83,230                    | 14,650                    | 50,000                       | 20,000                      |
| Administrative Fees              | 199,867                   | 190,700                   | 190,700                      | 196,763                     |
| Water Sales                      | 3,625,421                 | 4,117,785                 | 3,904,350                    | 4,402,582                   |
| Sewer Sales                      | 3,378,863                 | 3,804,560                 | 3,611,494                    | 3,934,517                   |
| Senior Discount                  | (197,328)                 | (203,000)                 | (199,000)                    | (231,580)                   |
| Sanitation Sales                 | 3,193,998                 | 3,243,940                 | 3,308,255                    | 3,478,989                   |
| Other Revenues                   | 164,050                   | 138,040                   | 161,097                      | 155,500                     |
| Interest                         | 4,560                     | 3,780                     | 5,000                        | 3,700                       |
| <b><i>Total Resources</i></b>    | <b>\$10,471,525</b>       | <b>\$11,328,455</b>       | <b>\$11,058,896</b>          | <b>\$11,980,471</b>         |
| <b><i>Expenditures</i></b>       | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
| Non-Departmental                 | \$2,109,724               | \$2,109,725               | \$2,109,725                  | \$2,109,725                 |
| Water                            | 2,940,301                 | 3,266,935                 | 3,272,972                    | 3,669,657                   |
| Wastewater                       | 2,192,017                 | 2,435,945                 | 2,368,373                    | 2,629,258                   |
| Sanitation                       | 2,912,971                 | 3,026,560                 | 2,814,080                    | 3,050,847                   |
| Utility Administration           | 325,368                   | 489,290                   | 491,538                      | 520,984                     |
| <b><i>Total Expenditures</i></b> | <b>\$10,480,381</b>       | <b>\$11,328,455</b>       | <b>\$11,056,688</b>          | <b>\$11,980,471</b>         |

# UTILITY FUND PROJECTED REVENUE

|                                       | 2013-14<br>Actual   | 2014-15<br>Budget   | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Plumbing Permits</b>               | <b>\$18,864</b>     | <b>\$18,000</b>     | <b>\$27,000</b>      | <b>\$20,000</b>     |
| <b>Tap Fees</b>                       | <b>83,230</b>       | <b>14,650</b>       | <b>50,000</b>        | <b>20,000</b>       |
| <b>Administrative Fees</b>            |                     |                     |                      |                     |
| Late Payment Penalties                | 199,257             | 190,000             | 190,000              | 196,063             |
| Transfer Fees                         | 610                 | 700                 | 700                  | 700                 |
|                                       | <b>199,867</b>      | <b>190,700</b>      | <b>190,700</b>       | <b>196,763</b>      |
| <b>Water Revenue</b>                  |                     |                     |                      |                     |
| Water Fees                            | 3,505,345           | 4,005,735           | 3,795,000            | 4,293,252           |
| Brazoria County Conservation District | 20,716              | 23,500              | 20,800               | 20,800              |
| City Water Usage                      | 99,360              | 88,550              | 88,550               | 88,530              |
|                                       | <b>3,625,421</b>    | <b>4,117,785</b>    | <b>3,904,350</b>     | <b>4,402,582</b>    |
| <b>Senior Citizens Discount</b>       | <b>(197,328)</b>    | <b>(203,000)</b>    | <b>(199,000)</b>     | <b>(231,580)</b>    |
| <b>Sewer Revenue</b>                  |                     |                     |                      |                     |
| Sewer Fees                            | 3,337,621           | 3,788,560           | 3,536,494            | 3,859,517           |
| Reclaimed Water                       | 41,242              | 16,000              | 75,000               | 75,000              |
|                                       | <b>3,378,863</b>    | <b>3,804,560</b>    | <b>3,611,494</b>     | <b>3,934,517</b>    |
| <b>Sanitation</b>                     |                     |                     |                      |                     |
| Residential Fees                      | 1,442,536           | 1,472,130           | 1,465,000            | 1,580,304           |
| Household Recycling                   | 211,446             | 217,800             | 216,350              | 233,208             |
| Commercial Garbage                    | 659,193             | 681,065             | 681,065              | 725,077             |
| Apartment Garbage Fee                 | 510,294             | 532,820             | 532,820              | 571,000             |
| Apartment Recycling                   | 33,447              | 37,625              | 37,020               | 40,300              |
| Special Pick Up Fees                  | 11,371              | 10,000              | 10,000               | 10,000              |
| Roll-Off Fees                         | 175,830             | 150,000             | 200,000              | 162,000             |
| Compactor Fees                        | 122,066             | 115,000             | 120,000              | 129,600             |
| Recycle Goods                         | 8,522               | 10,000              | 20,000               | 10,000              |
| Mulch Sales                           | 9,386               | 8,500               | 17,000               | 8,500               |
| Dumpster Initial Set Up Fees          | 9,907               | 9,000               | 9,000                | 9,000               |
|                                       | <b>3,193,998</b>    | <b>3,243,940</b>    | <b>3,308,255</b>     | <b>3,478,989</b>    |
| <b>Miscellaneous</b>                  | <b>164,050</b>      | <b>138,040</b>      | <b>161,097</b>       | <b>155,500</b>      |
| <b>Interest Earned</b>                | <b>4,560</b>        | <b>3,780</b>        | <b>5,000</b>         | <b>3,700</b>        |
| <b>Total Utility Revenue</b>          | <b>\$10,471,525</b> | <b>\$11,328,455</b> | <b>\$11,058,896</b>  | <b>\$11,980,471</b> |

# 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**

| <b><i>Resources</i></b>       | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
|-------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Operating Revenues            | 2,109,724                 | 2,109,725                 | 2,109,725                    | 2,109,725                   |
| <b><i>Total Resources</i></b> | <b>\$2,109,724</b>        | <b>\$2,109,725</b>        | <b>\$2,109,725</b>           | <b>\$2,109,725</b>          |

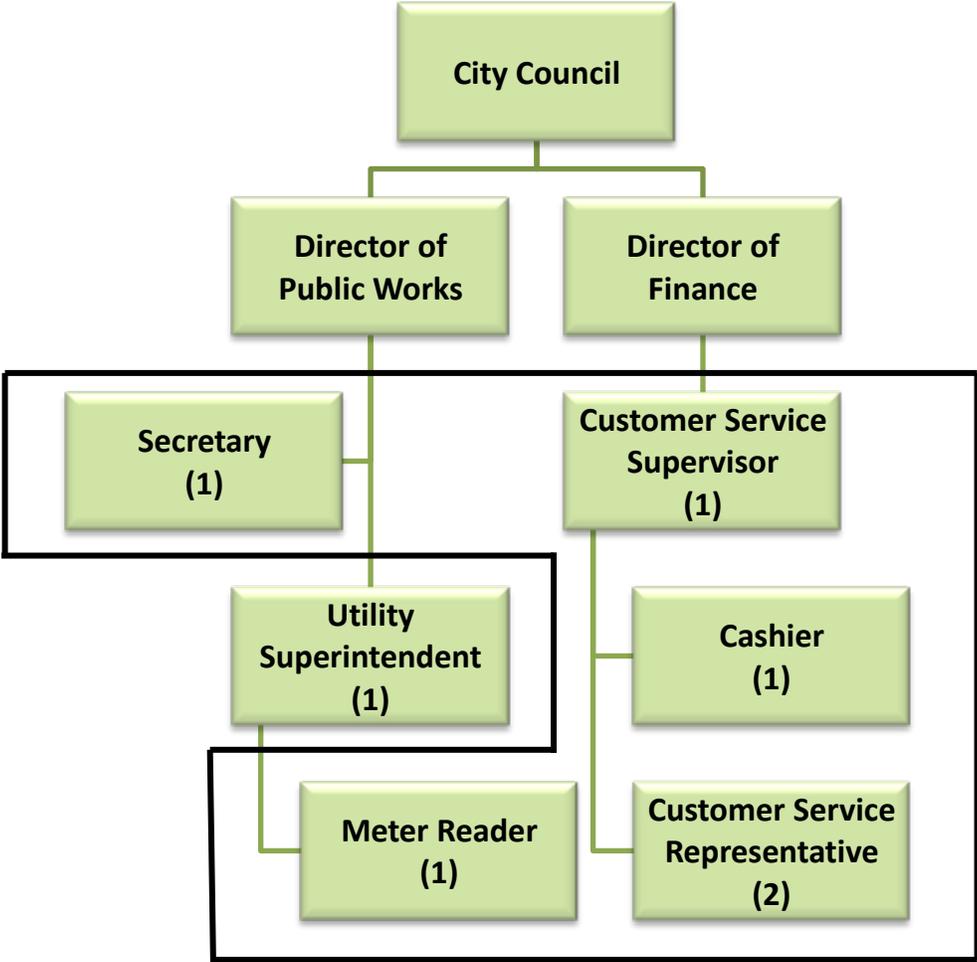
| <b><i>Expenditures</i></b>       | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Transfer to General Fund:        |                           |                           |                              |                             |
| Administrative Fee-Sanitation    | 127,100                   | 127,100                   | 127,100                      | 127,100                     |
| Administrative Fee-Water/WW      | 311,289                   | 311,290                   | 311,290                      | 311,290                     |
| Solid Waste Franchise Fee        | 102,000                   | 102,000                   | 102,000                      | 102,000                     |
| Transfer to Utility Debt Service | 1,569,335                 | 1,569,335                 | 1,569,335                    | 1,569,335                   |
| <b><i>Total Expenditures</i></b> | <b>\$2,109,724</b>        | <b>\$2,109,725</b>        | <b>\$2,109,725</b>           | <b>\$2,109,725</b>          |

| <b><i>Personnel</i></b>       | <b>2012-13<br/>Budget</b> | <b>2013-14<br/>Budget</b> | <b>2014-15<br/>Budget</b> | <b>2015-16<br/>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***

No major budget changes.

# Utility Administration



*The outlined portion of this 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. A Utility Meter Reader and Public Works Secretary are also funded out of Utility Administration.

# ADMINISTRATION

## Utility Administration - 5000

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### FY14-15 ACCOMPLISHMENTS

|                       |   |
|-----------------------|---|
| <b>Vision Element</b> | Maintain a Well Managed City  |
| <b>Accomplished:</b>  | Completed full implementation of the Gov Now product allowing Utility customers to access their account information online. |

---

### FY15-16 GOALS & OBJECTIVES

|                       |   |
|-----------------------|---|
| <b>Vision Element</b> | Enhance Communication   |
| <b>Goal:</b>          | Implement statement billing to replace postcards, allowing for one page of monthly City communications. |

**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>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Estimated</b> | <b>2015-16<br/>Proposed</b> |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| 1 Work orders generated:                     |                           |                           |                              |                             |
| General Repair                               | 1,530                     | 1,500                     | 1,350                        | 1,000                       |
| Rereads                                      | 800                       | 800                       | 896                          | 800                         |
| Finals                                       | 1,100                     | 1,100                     | 1,179                        | 1,100                       |
| Connects (no longer count sets)              | 1,650                     | 1,700                     | 1,690                        | 1,750                       |
| Pressure Tests                               | 310                       | 300                       | 323                          | 300                         |
| 2 Accounts billed monthly                    | 8,750                     | 8,800                     | 8,800                        | 8,850                       |
| 3 First notices mailed (monthly average)     | 340                       | 330                       | 330                          | 330                         |
| 4 Customers served: walk-up counter per day  | 5                         | 5                         | 5                            | 6                           |
| 5 Customers utilizing bank drafting          | 2,240                     | 2,300                     | 2,275                        | 2,300                       |
| 6 Customers signed up for utility web portal | N/A                       | N/A                       | 2,500                        | 3,000                       |

## UTILITY ADMINISTRATION - 5000

| <i>Resources</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Resources    | \$325,368         | \$489,290         | \$491,538            | \$520,984           |
| <b>Total Resources</b> | <b>\$325,368</b>  | <b>\$489,290</b>  | <b>\$491,538</b>     | <b>\$520,984</b>    |

| <i>Expenditures</i>       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|-------------------|-------------------|----------------------|---------------------|
| Salaries & Wages          | \$164,789         | \$188,500         | \$193,920            | \$201,800           |
| Employee Benefits         | 66,288            | 73,900            | 74,213               | 75,300              |
| Operating Expenses        | 60,062            | 190,955           | 187,470              | 207,159             |
| Operating Transfers       | 34,229            | 35,935            | 35,935               | 36,725              |
| <b>Total Expenditures</b> | <b>\$325,368</b>  | <b>\$489,290</b>  | <b>\$491,538</b>     | <b>\$520,984</b>    |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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*

Salary and benefits increased \$14,700; Office Supplies increased by \$23,420 to fund the implementation of statement billing; Maintenance Contract costs decreased \$6,082; Communications costs decreased \$4,450.

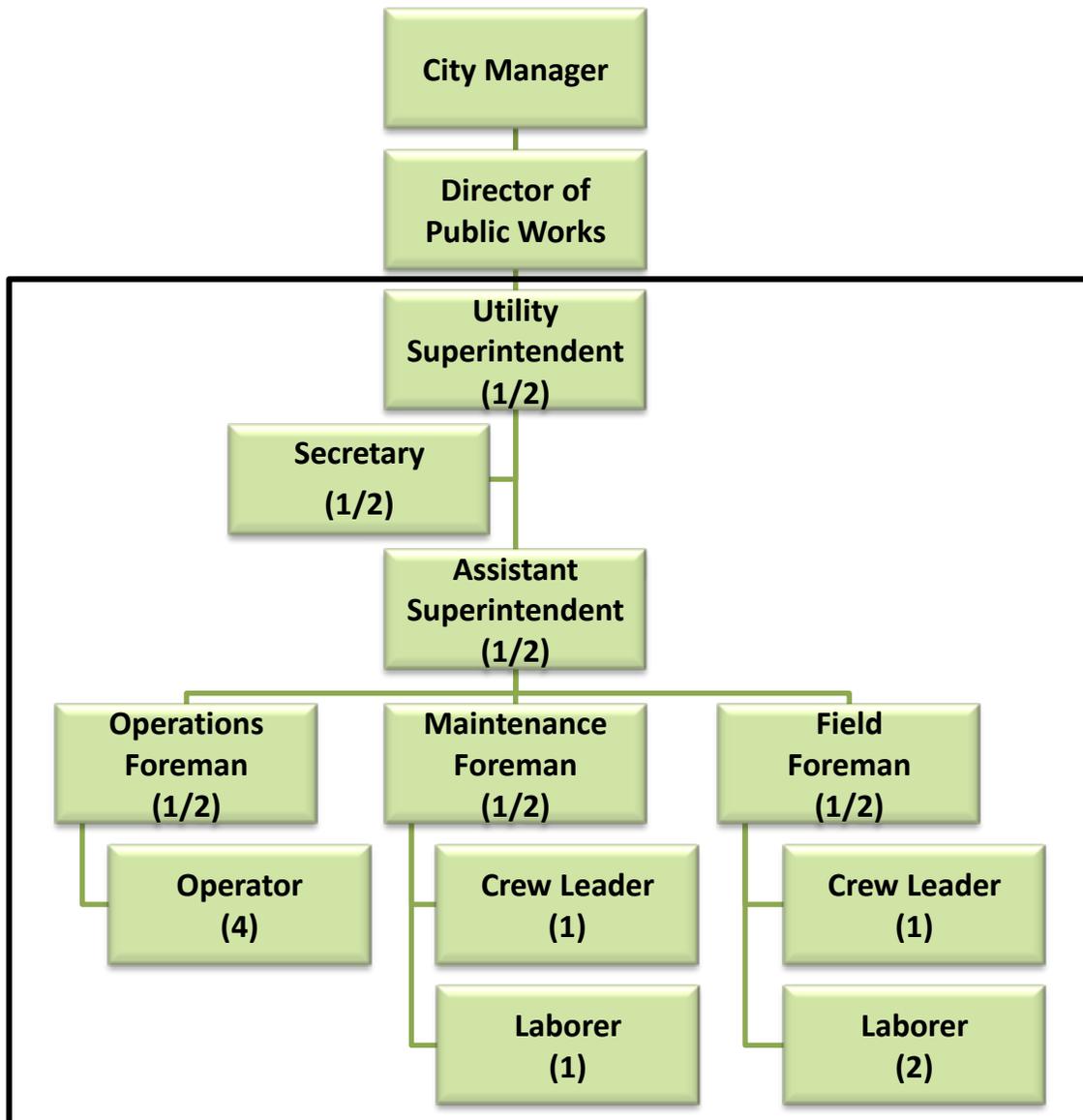
## UTILITY ADMINISTRATION - 5000

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Service/Maintenance              | \$26,479          | \$27,400          | \$28,029             | \$29,400            |
| Office/Clerical                  | 92,645            | 113,100           | 112,176              | 120,100             |
| Management/Supervision           | 39,356            | 42,000            | 44,215               | 46,300              |
|                                  | <b>158,480</b>    | <b>182,500</b>    | <b>184,420</b>       | <b>195,800</b>      |
| <b>Overtime</b>                  | <b>6,309</b>      | <b>6,000</b>      | <b>9,500</b>         | <b>6,000</b>        |
| <b>Contract Labor</b>            | <b>0</b>          | <b>0</b>          | <b>0</b>             | <b>0</b>            |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 26,857            | 30,200            | 30,861               | 31,100              |
| Life                             | 395               | 700               | 434                  | 300                 |
| Dental                           | 2,122             | 2,400             | 2,374                | 2,500               |
| Long Term Disability             | 676               | 800               | 759                  | 800                 |
|                                  | <b>30,050</b>     | <b>34,100</b>     | <b>34,428</b>        | <b>34,700</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 12,357            | 14,400            | 14,139               | 15,400              |
| Retirement                       | 23,372            | 24,700            | 24,971               | 24,500              |
| Workers Compensation             | 509               | 700               | 675                  | 700                 |
|                                  | <b>36,238</b>     | <b>39,800</b>     | <b>39,785</b>        | <b>40,600</b>       |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Outside Auditor                  | 0                 | 20,000            | 21,000               | 21,000              |
|                                  | <b>0</b>          | <b>20,000</b>     | <b>21,000</b>        | <b>21,000</b>       |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Equipment                        | 14                | 400               | 400                  | 400                 |
| Maintenance Contract             | 5,327             | 93,470            | 87,335               | 87,388              |
|                                  | <b>5,341</b>      | <b>93,870</b>     | <b>87,735</b>        | <b>87,788</b>       |
| <b>Insurance</b>                 |                   |                   |                      |                     |
| Property                         | 214               | 215               | 925                  | 922                 |
| Liability                        | 769               | 770               | 780                  | 779                 |
|                                  | <b>\$983</b>      | <b>\$985</b>      | <b>\$1,705</b>       | <b>\$1,701</b>      |

## UTILITY ADMINISTRATION - 5000

|   | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|-------------------|-------------------|----------------------|---------------------|
| <b>Rental - Vehicle &amp; Equipment</b> | \$0               | \$0               | \$0                  | \$2,000             |
| <b>Communications</b>                   | \$10,789          | \$30,200          | \$27,230             | \$25,750            |
| <b>Training</b>                         | 100               | 300               | 200                  | 0                   |
| <b>Travel</b>                           | 0                 | 100               | 100                  | 0                   |
| <b>General Supplies</b>                 |                   |                   |                      |                     |
| Office                                  | 41,568            | 44,000            | 48,000               | 67,420              |
| Operating                               | 1,281             | 1,500             | 1,500                | 1,500               |
|   | <b>42,849</b>     | <b>45,500</b>     | <b>49,500</b>        | <b>68,920</b>       |
| <b>Operating Transfers</b>              |                   |                   |                      |                     |
| Equipment Replacement                   | 34,229            | 35,935            | 35,935               | 36,725              |
|   | <b>34,229</b>     | <b>35,935</b>     | <b>35,935</b>        | <b>36,725</b>       |
| <b>Total Utility Administration</b>     | <b>\$325,368</b>  | <b>\$489,290</b>  | <b>\$491,538</b>     | <b>\$520,984</b>    |

# Water



*The outlined portion of this 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, 9,003 taps and meters, 12 water wells, 5 elevated tanks, 5 ground storage tanks, and 3 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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#### FY14-15 ACCOMPLISHMENTS

|                             |  |
|-----------------------------|--|
| <b>Vision Element:</b>      | Enable Growth & Revitalization   |
| <b>Accomplished:</b>        | Designed and awarded construction contract for extension of water utilities to the airport area.                               |
| <b>Vision Element:</b>      | Maintain Infrastructure  |
| <b>Accomplished:</b>        | Updated annual assessment of major utility equipment.  |
| <b>Department Projects:</b> | Installed water production scada raido (WAT-045)   |
| <b>Accomplished:</b>        | Installed chlorine addition (WAT-076)  |
| <b>Accomplished:</b>        | Installed ground storage level transmitters and electrical (WAT-100)   |
| <b>Accomplished:</b>        | Installed ground storage tank access (WAT -137)  |
| <b>Accomplished:</b>        | Cleaned, serviced, and inspected well screen, service pump, motor, pump discharge pipe, and controls for Well # 8, 10, and 11. |
| <b>Accomplished:</b>        | Painted and serviced 68 fire hydrants.   |
| <b>Accomplished:</b>        | Rebuilt 2, 1000 GPM booster pumps at Beech Wood Water Plant.   |
| <b>Accomplished:</b>        | Rebuilt 3, 1000 GPM booster pumps at Oak Drive Water Plant.  |
| <b>Accomplished:</b>        | Surveyed and tracked GPS location for 550 fire hydrants.   |

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#### FY15-16 GOALS & OBJECTIVES

|                             |   |
|-----------------------------|---|
| <b>Vision Element:</b>      | Enable Growth & Revitalization  |
| <b>Goals:</b>               | Extend water utilities to the area around airport by April 1, 2016.   |
| <b>Vision Element:</b>      | Maintain Infrastructure   |
| <b>Department Projects:</b> |   |
| <b>Goals:</b>               | Clean, service, and inspect well screen, service pump, motor, pump discharge pipe, and controls for Well # 7. |
| <b>Goals:</b>               | Paint 68 fire hydrants and service 500 fire hydrants.   |

# Utilities

## Water - 5400

### DEPARTMENT STANDARDS

- 1 Annual testing and calibration of large meters.
- 2 Replace residential water meters on a 10-year schedule (Current funding averages 20 year schedule).
- 3 Paint, service, and flow test hydrants on a 10-year schedule.
- 4 Manage the water system to achieve maximum available credit under the ISO Fire Suppression Rating Schedule.

### PROGRAM MEASURES

|   | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---|-------------------|-------------------|----------------------|---------------------|
| 1 Total water produced by wells (million gallons) | 749               | 900               | 700                  | 900                 |
| 2 Total water used from BWA (million gallons)     | 551               | 730               | 500                  | 730                 |
| 3 Total water distributed (million gallons)       | 1,300             | 1,630             | 1,200                | 1,630               |
| 4 TCEQ Production Capacity required (MGD)         | 10.15             | 10.00             | 10.19                | 10.00               |
| 5 TCEQ Production Capacity provided (MGD)         | 10.89             | 10.89             | 10.63                | 10.89               |
| 6 TCEQ total storage required (MG)                | 2.34              | 2.35              | 2.36                 | 2.35                |
| 7 TCEQ total storage provided (MG)                | 6.55              | 6.55              | 6.55                 | 6.55                |
| 8 # of leaks repaired                             | 191               | 400               | 200                  | 400                 |
| 9 Fire hydrants serviced (%)                      | 10%               | 8%                | 33%                  | 33%                 |
| 10 TCEQ Distribution Capacity requirement (MGD)   | 5.94              | 9.44              | 5.74                 | 9.44                |
| 11 TCEQ Distribution Capacity Provided (MGD)      | 11.49             | 11.78             | 11.78                | 11.78               |
| 12 TCEQ EST Required (MG)                         | 2.32              | 2.35              | 2.35                 | 2.35                |
| 13 TCEQ EST Provided (MG)                         | 2.55              | 2.55              | 2.55                 | 2.55                |
| 14 Drought contingency plan activated (days)      | 0                 | 0                 | 0                    | 0                   |
| 15 Unaccounted water (% of total distributed)     | 25%               | 20%               | 20%                  | 20%                 |
| 16 New or replaced residential meters (%)         | 10%               | 1%                | 4%                   | 10%                 |
| 17 Full Staffing Level (%)                        | 87%               | 100%              | 75%                  | 90%                 |

## WATER - 5400

| <i>Resources</i>       | 2013-14            | 2014-15            | 2014-15            | 2015-16            |
|------------------------|--------------------|--------------------|--------------------|--------------------|
|                        | Actual             | Budget             | Estimated          | Proposed           |
| Operating Revenues     | \$2,940,301        | \$3,266,935        | \$3,272,972        | \$3,669,657        |
| <b>Total Resources</b> | <b>\$2,940,301</b> | <b>\$3,266,935</b> | <b>\$3,272,972</b> | <b>\$3,669,657</b> |

| <i>Expenditures</i>       | 2013-14            | 2014-15            | 2014-15            | 2015-16            |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
|                           | Actual             | Budget             | Estimated          | Proposed           |
| Salaries & Wages          | \$419,592          | \$461,700          | \$391,580          | \$516,700          |
| Employee Benefits         | 150,501            | 168,100            | 126,010            | 179,500            |
| Operating Expenses        | 2,317,973          | 2,559,315          | 2,681,882          | 2,888,059          |
| Capital Outlay            | 0                  | 0                  | 0                  | 0                  |
| Operating Transfers       | 52,235             | 77,820             | 73,500             | 85,398             |
| <b>Total Expenditures</b> | <b>\$2,940,301</b> | <b>\$3,266,935</b> | <b>\$3,272,972</b> | <b>\$3,669,657</b> |

| <i>Personnel</i>       | 2012-13      | 2013-14      | 2014-15      | 2015-16      |
|------------------------|--------------|--------------|--------------|--------------|
|                        | Budget       | Budget       | Budget       | 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         | 2.50         |
| 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>12.00</b> |

### *Major Budget Changes*

Salary and Benefits increased \$66,400 primarily from one half of the new Assistant Utility Superintendent position being applied to Water and funding \$49,500 for a Crew Leader position that has been authorized but unfunded since 2009; BWA charges are up \$277,400 due to increase in their rate; Net reduction of \$13,000 for fuel related to lower prices and switch to more CNG vehicles; Professional Service Fees increased \$12,000 primarily due to expanding the contract with our environmental consultant; Equipment Replacement increased \$7,578; Electricity increased \$42,000.

## WATER - 5400

|                                  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>      |                   |                   |                      |                     |
| Service/Maintenance              | \$103,201         | \$149,700         | \$64,930             | \$156,000           |
| Office/Clerical                  | 13,277            | 15,900            | 14,600               | 16,200              |
| Technical                        | 140,512           | 143,700           | 131,900              | 153,200             |
| Management/Supervision           | 109,700           | 108,400           | 113,150              | 141,300             |
|                                  | <b>366,690</b>    | <b>417,700</b>    | <b>324,580</b>       | <b>466,700</b>      |
| <b>Overtime</b>                  | <b>52,902</b>     | <b>44,000</b>     | <b>67,000</b>        | <b>50,000</b>       |
| <b>Group Insurance</b>           |                   |                   |                      |                     |
| Health                           | 48,623            | 57,900            | 42,060               | 62,200              |
| Life                             | 738               | 1,400             | 580                  | 800                 |
| Dental                           | 3,842             | 4,600             | 3,235                | 5,000               |
| Long Term Disability             | 1,504             | 2,100             | 1,320                | 2,100               |
|                                  | <b>54,707</b>     | <b>66,000</b>     | <b>47,195</b>        | <b>70,100</b>       |
| <b>Employee Benefits</b>         |                   |                   |                      |                     |
| Social Security                  | 32,001            | 35,300            | 27,005               | 39,500              |
| Retirement                       | 59,179            | 60,500            | 47,060               | 62,800              |
| Workers Compensation             | 4,614             | 6,300             | 4,750                | 7,100               |
|                                  | <b>95,794</b>     | <b>102,100</b>    | <b>78,815</b>        | <b>109,400</b>      |
| <b>Professional Service Fees</b> |                   |                   |                      |                     |
| Large Meter Evaluation           | 0                 | 15,000            | 15,000               | 15,000              |
| Environmental Consultant         | 6,330             | 5,000             | 20,000               | 20,000              |
| Lab Work                         | 15,005            | 36,000            | 33,000               | 33,000              |
| Brazoria County Conservation     | 25,066            | 27,000            | 27,000               | 27,000              |
|                                  | <b>46,401</b>     | <b>83,000</b>     | <b>95,000</b>        | <b>95,000</b>       |
| <b>BWA - Water Purchase</b>      | <b>1,401,600</b>  | <b>1,642,500</b>  | <b>1,642,500</b>     | <b>1,919,900</b>    |
| <b>Maintenance &amp; Repair</b>  |                   |                   |                      |                     |
| Building                         | 3,780             | 4,000             | 4,000                | 4,000               |
| Water Production/Distribution    | 126,172           | 125,000           | 125,000              | 125,000             |
| Fire Hydrant Maintenance         | 18,400            | 40,200            | 40,200               | 40,200              |
| Wells                            | 72,015            | 65,000            | 116,000              | 65,000              |
| Vehicles                         | 18,299            | 15,000            | 15,000               | 15,000              |
| Equipment                        | 85,442            | 76,000            | 125,000              | 85,000              |
| Generators                       | 0                 | 6,000             | 6,000                | 6,000               |
| Maintenance Contracts            | 31,990            | 43,095            | 40,000               | 46,000              |
|                                  | <b>356,098</b>    | <b>374,295</b>    | <b>471,200</b>       | <b>386,200</b>      |

## WATER - 5400

|                               | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-------------------------------|--------------------|--------------------|----------------------|---------------------|
| <b>Insurance</b>              |                    |                    |                      |                     |
| Property                      | 413                | 270                | 385                  | 385                 |
| Liability                     | 2,927              | 2,600              | 2,925                | 2,924               |
|                               | <b>3,340</b>       | <b>2,870</b>       | <b>3,310</b>         | <b>3,309</b>        |
| <b>Communication</b>          | <b>71,713</b>      | <b>33,000</b>      | <b>64,000</b>        | <b>25,000</b>       |
| <b>Training</b>               | <b>5,383</b>       | <b>6,900</b>       | <b>6,900</b>         | <b>6,900</b>        |
| <b>Travel</b>                 | <b>1,243</b>       | <b>1,000</b>       | <b>1,000</b>         | <b>1,000</b>        |
| <b>Dues and Memberships</b>   | <b>2,343</b>       | <b>3,000</b>       | <b>3,000</b>         | <b>3,000</b>        |
| <b>State Permit</b>           | <b>19,432</b>      | <b>20,000</b>      | <b>19,432</b>        | <b>20,000</b>       |
| <b>General Supplies</b>       |                    |                    |                      |                     |
| Office                        | 555                | 750                | 750                  | 750                 |
| Wearing Apparel               | 3,939              | 4,500              | 4,500                | 4,500               |
| Gasoline & Diesel             | 18,878             | 25,500             | 7,000                | 7,000               |
| Fuel - CNG                    | 19                 | 0                  | 5,051                | 5,500               |
| Operating                     | 64,881             | 50,000             | 25,000               | 50,000              |
| Meters                        | 77,862             | 30,000             | 57,058               | 30,000              |
| Chemicals                     | 28,633             | 58,000             | 40,000               | 64,000              |
|                               | <b>194,767</b>     | <b>168,750</b>     | <b>139,359</b>       | <b>161,750</b>      |
| <b>Electricity</b>            | <b>215,653</b>     | <b>224,000</b>     | <b>236,181</b>       | <b>266,000</b>      |
| <b>Operating Transfers</b>    |                    |                    |                      |                     |
| Equipment Replacement         | 52,235             | 77,820             | 73,500               | 85,398              |
|                               | <b>52,235</b>      | <b>77,820</b>      | <b>73,500</b>        | <b>85,398</b>       |
| <b>Total Water Production</b> | <b>\$2,940,301</b> | <b>\$3,266,935</b> | <b>\$3,272,972</b>   | <b>\$3,669,657</b>  |

# WATER DEPARTMENT PROFORMA

## **RESOURCES**

|                             | Actual<br>2013 - 14 | Budget<br>2014 - 15 | Projected<br>2014 - 15 | Proposed<br>2015 - 16 |
|-----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Water Sales                 | \$ 3,505,345        | \$ 4,005,735        | \$ 3,795,000           | \$ 4,293,252          |
| Water for City              | 99,360              | 88,550              | 88,550                 | 88,530                |
| Senior Citizen Discount     | (197,328)           | (203,000)           | (199,000)              | (231,580)             |
| Brazoria County Cons. Dist. | 20,716              | 23,500              | 20,800                 | 20,800                |
| Site Rental Fees            | 149,556             | 147,140             | 163,835                | 168,100               |
| Adjustments                 | (5,038)             | 0                   | (7,000)                | (8,000)               |
| Tap Fees                    | 76,570              | 24,488              | 57,750                 | 30,000                |
| <b>Total Resources</b>      | <b>\$ 3,649,181</b> | <b>\$ 4,086,413</b> | <b>\$ 3,919,935</b>    | <b>\$ 4,361,102</b>   |

## **EXPENDITURES**

|                                | Actual<br>2013 - 14 | Budget<br>2014 - 15 | Estimated<br>2014 - 15 | Proposed<br>2015 - 16 |
|--------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Salaries & Wages               | \$ 366,690          | \$ 417,700          | \$ 324,580             | \$ 466,700            |
| Overtime                       | 52,902              | 44,000              | 67,000                 | 50,000                |
| Group Insurance                | 54,707              | 66,000              | 47,195                 | 70,100                |
| Social Security                | 32,001              | 35,300              | 27,005                 | 39,500                |
| Retirement                     | 59,179              | 60,500              | 47,060                 | 62,800                |
| Worker's Compensation          | 4,614               | 6,300               | 4,750                  | 7,100                 |
| Professional Service - Tech    | 21,335              | 56,000              | 68,000                 | 68,000                |
| Brazoria County Cons Dist.     | 25,066              | 27,000              | 27,000                 | 27,000                |
| BWA                            | 1,401,600           | 1,642,500           | 1,642,500              | 1,868,800             |
| Maintenance & Repairs          | 356,098             | 374,295             | 471,200                | 386,200               |
| Insurance                      | 3,340               | 2,870               | 3,310                  | 3,309                 |
| Communications                 | 71,713              | 33,000              | 64,000                 | 25,000                |
| Training & Travel              | 6,626               | 7,900               | 7,900                  | 7,900                 |
| State Inspection Permit & Dues | 21,775              | 23,000              | 22,432                 | 23,000                |
| General Supplies & Chemicals   | 194,767             | 168,750             | 139,359                | 161,750               |
| Electricity & Natural Gas      | 215,653             | 224,000             | 236,181                | 266,000               |
| Equipment Replacement          | 52,235              | 77,820              | 73,500                 | 85,398                |
| Billing Services               | 121,380             | 183,145             | 179,540                | 199,265               |
| Administrative Transfer        | 155,645             | 155,645             | 155,645                | 155,645               |
| <b>Total Expenditures</b>      | <b>\$ 3,217,326</b> | <b>\$ 3,605,725</b> | <b>\$ 3,608,157</b>    | <b>\$ 3,973,467</b>   |

## **NET OF OPERATING**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
|  | \$ 431,855 | \$ 480,688 | \$ 311,778 | \$ 387,635 |
|--|------------|------------|------------|------------|

## **NON - OPERATING REVENUE**

|                                    |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|
| Administrative Services            | \$ 62,377        | \$ 63,250        | \$ 55,195        | \$ 59,300        |
| Non-Operating Interest             | 1,950            | 1,685            | 2,050            | 1,700            |
| <b>Total Non-Operating Revenue</b> | <b>\$ 64,327</b> | <b>\$ 64,935</b> | <b>\$ 57,245</b> | <b>\$ 61,000</b> |

## **NON - OPERATING EXPEND**

|                                   |                   |                   |                   |                   |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total Non-Operating Expend</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|

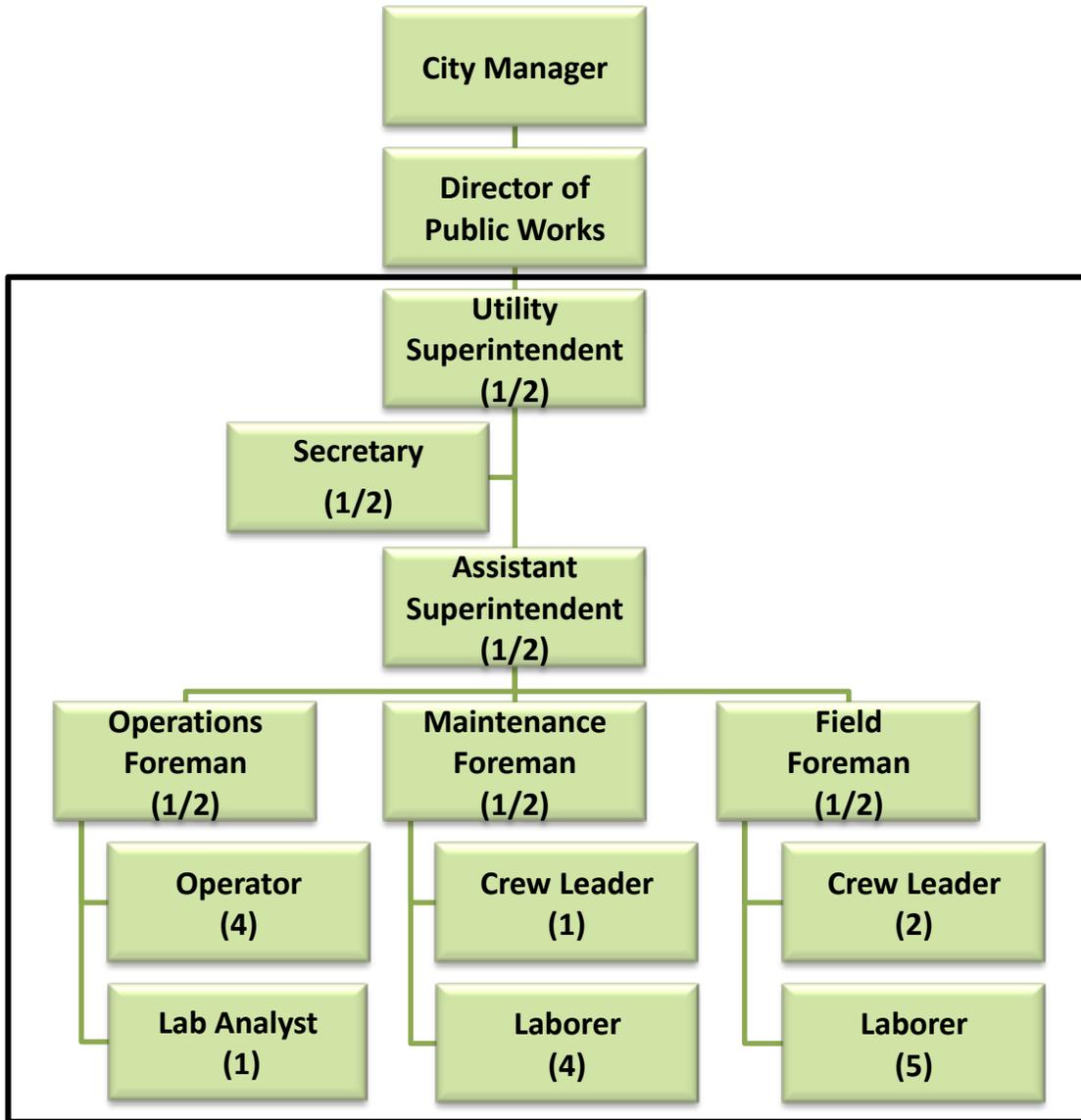
## **NET GAIN (LOSS)**

|  |            |            |            |           |
|--|------------|------------|------------|-----------|
|  | \$ 121,182 | \$ 170,623 | \$ (5,977) | \$ 73,635 |
|--|------------|------------|------------|-----------|

Oak Drive Water Tower



# Wastewater



*The outlined portion of this 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 4 “master” lift stations which pump directly to the Reclamation Center, and 39 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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#### FY14-15 ACCOMPLISHMENTS

**Vision Element:** Enable Growth & Revitalization  
**Accomplished:** Developed phase plan for wastewater utility extension to the area around the airport.  
**Accomplished:** Upgraded Lift Station # 13 for development of the Creekside Subdivision.  
**Accomplished:** Started design of sanitary sewer extension to the area around the airport.

**Vision Element:** Maintain Infrastructure  
**Department Projects:**  
**Accomplished:** Installed transfer switches at various lift stations (per TCEQ).  
**Accomplished:** Continued implementation of Sanitary Sewer Overflow Initiative Plan (per TCEQ).  
**Accomplished:** Developed annual infrastructure report for major utility equipment including condition assessment and prioritization of maintenance projects.  
**Accomplished:** Repaired fine screen #1.  
**Accomplished:** Replaced 2, 200Hp Motors at the wastewater treatment plant.  
**Accomplished:** Replaced rollers for sludge conveyor belt in filter press room.

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#### FY15-16 GOALS & OBJECTIVES

**Vision Element:** Enable Growth & Revitalization  
**Goal:** Assist in coordination and review of wastewater extension to TDCJ and airport.

**Vision Element:** Maintain Infrastructure  
**Department Projects:**  
**Goal:** Install transfer switches at various lift stations (per TCEQ).  
**Goal:** Continue implementation of Sanitary Sewer Overflow Initiative Plan (per TCEQ).  
**Goal:** Develop annual infrastructure report for major utility equipment assessment and prioritization of maintenance projects.  
**Goal:** Replace pumps, controls, and building at Lift Station # 19.

## 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

|  | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|--|-------------------|-------------------|----------------------|---------------------|
| 1 Linear Feet of sewer mains cleaned           | 30,000            | 110,000           | 10,000 *             | 110,000 **          |
| 2 Linear Feet of sewer mains recorded on video | 10,000            | 20,000            | 651 *                | 20,000 **           |
| 3 Number of sewer leaks repaired               | 6                 | 50                | 5                    | 50                  |
| 4 Number of sewer main blockages cleared       | 7                 | 50                | 10                   | 50                  |
| 5 Manhole Maintenance                          | 86                | 75                | 20 *                 | 75 **               |
| 6 Sanitary sewer overflows (#)                 | 5                 | 0                 | 10                   | 0                   |
| 7 Service area evaluated (%)                   | 1%                | 5%                | 1% *                 | 5% **               |
| 8 Total millions gallons treated               | 835               | 1,400             | 1,000                | 1,400               |
| 9 Estimated dry tons sludge produced           | 300               | 500               | 360                  | 500                 |
| 10 Full Staffing Level (%)                     | 87%               | 100%              | 74%                  | 100%                |

\* FY14-15 Reduced number due to staffing level

\*\* Required elements of Sanitary Sewer Overflow (SSO) Initiative with the Texas Commission on Environmental Quality (TCEQ)

# WASTEWATER - 6000

## *Resources*

|                        | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|--------------------|--------------------|----------------------|---------------------|
| Operating Revenues     | \$2,192,017        | \$2,435,945        | \$2,368,373          | \$2,629,258         |
| <b>Total Resources</b> | <b>\$2,192,017</b> | <b>\$2,435,945</b> | <b>\$2,368,373</b>   | <b>\$2,629,258</b>  |

## *Expenditures*

|                           | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|--------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$647,107          | \$774,000          | \$711,288            | \$844,200           |
| Employee Benefits         | 235,094            | 283,200            | 248,178              | 295,600             |
| Operating Expenses        | 1,152,513          | 1,225,805          | 1,255,957            | 1,327,157           |
| Capital Outlay            | 0                  | 0                  | 0                    | 0                   |
| Operating Transfers       | 157,303            | 152,940            | 152,950              | 162,301             |
| <b>Total Expenditures</b> | <b>\$2,192,017</b> | <b>\$2,435,945</b> | <b>\$2,368,373</b>   | <b>\$2,629,258</b>  |

## *Personnel*

|                        | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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              | 2.50              | 2.50              | 3.00              |
| Temporary/Seasonal     | 0.00              | 0.00              | 0.00              | 0.00              |
| <b>Total Personnel</b> | <b>19.50</b>      | <b>20.00</b>      | <b>20.00</b>      | <b>20.50</b>      |

## *Major Budget Changes*

Salary and Benefits increased \$66,400 primarily from one half of the new Assistant Utility Superintendent position being applied to Wastewater and funding \$38,450 for a Laborer position that has been authorized but unfunded since 2009; Net reduction of \$11,700 for fuel related to lower prices and switch to more CNG vehicles; Professional Service Fees increased \$17,500 primarily due to expanding the contract with our environmental consultant; Maintenance & Repair increased \$90,000 to help maintain the lift stations and wastewater treatment plant; Equipment Replacement increased \$9,361.

## WASTEWATER - 6000

|                                 | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>     |                   |                   |                      |                     |
| Service/Maintenance             | \$295,134         | \$354,800         | \$278,110            | \$365,300           |
| Office Clerical                 | 13,269            | 15,900            | 14,606               | 16,900              |
| Technical                       | 168,998           | 183,800           | 185,061              | 189,800             |
| Management/Supervision          | 106,328           | 164,500           | 143,511              | 202,200             |
|                                 | <b>583,729</b>    | <b>719,000</b>    | <b>621,288</b>       | <b>774,200</b>      |
| <b>Overtime</b>                 | <b>63,378</b>     | <b>55,000</b>     | <b>90,000</b>        | <b>70,000</b>       |
| <b>Group Insurance</b>          |                   |                   |                      |                     |
| Health                          | 80,838            | 100,700           | 90,411               | 106,300             |
| Life                            | 1,143             | 2,500             | 1,270                | 1,300               |
| Dental                          | 6,384             | 8,000             | 6,955                | 8,600               |
| Long Term Disability            | 2,352             | 3,500             | 2,581                | 3,500               |
|                                 | <b>90,717</b>     | <b>114,700</b>    | <b>101,217</b>       | <b>119,700</b>      |
| <b>Employee Benefits</b>        |                   |                   |                      |                     |
| Social Security                 | 48,393            | 59,200            | 50,717               | 64,600              |
| Retirement                      | 90,416            | 101,500           | 89,404               | 102,700             |
| Workers Compensation            | 5,568             | 7,800             | 6,840                | 8,600               |
|                                 | <b>144,377</b>    | <b>168,500</b>    | <b>146,961</b>       | <b>175,900</b>      |
| <b>Professional Services</b>    |                   |                   |                      |                     |
| Environmental Consultant        | 4,831             | 7,500             | 25,000               | 25,000              |
|                                 | <b>4,831</b>      | <b>7,500</b>      | <b>25,000</b>        | <b>25,000</b>       |
| <b>Testing Laboratory</b>       | <b>18,758</b>     | <b>16,000</b>     | <b>20,000</b>        | <b>20,000</b>       |
| <b>Sludge Disposal</b>          | <b>72,869</b>     | <b>70,000</b>     | <b>70,000</b>        | <b>93,000</b>       |
| <b>Maintenance &amp; Repair</b> |                   |                   |                      |                     |
| Building                        | 30,771            | 30,000            | 30,000               | 30,000              |
| Wastewater Collection System    | 26,785            | 53,000            | 53,000               | 53,000              |
| Vehicles                        | 29,610            | 30,000            | 20,000               | 30,000              |
| Equipment                       | 250,062           | 190,000           | 280,000              | 280,000             |
| Generators                      | 0                 | 12,000            | 12,000               | 12,000              |
| Maintenance Contracts           | 40,882            | 55,000            | 51,000               | 55,400              |
|                                 | <b>378,110</b>    | <b>370,000</b>    | <b>446,000</b>       | <b>460,400</b>      |
| <b>Rental - Equipment</b>       | <b>26,447</b>     | <b>40,000</b>     | <b>20,000</b>        | <b>40,000</b>       |

## WASTEWATER - 6000

|                               | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|-------------------------------|--------------------|--------------------|----------------------|---------------------|
| <b>Insurance</b>              |                    |                    |                      |                     |
| Property                      | 24,574             | 24,575             | 17,648               | 17,648              |
| Liability                     | 7,232              | 9,730              | 7,209                | 7,209               |
|                               | <b>31,806</b>      | <b>34,305</b>      | <b>24,857</b>        | <b>24,857</b>       |
| <b>Communication</b>          | <b>8,062</b>       | <b>9,000</b>       | <b>7,500</b>         | <b>9,000</b>        |
| <b>Training</b>               | <b>5,667</b>       | <b>7,000</b>       | <b>6,200</b>         | <b>6,200</b>        |
| <b>Travel</b>                 | <b>90</b>          | <b>1,000</b>       | <b>1,000</b>         | <b>1,000</b>        |
| <b>Dues &amp; Memberships</b> | <b>3,034</b>       | <b>3,000</b>       | <b>3,000</b>         | <b>3,000</b>        |
| <b>State Inspection</b>       | <b>46,218</b>      | <b>47,000</b>      | <b>46,000</b>        | <b>46,000</b>       |
| <b>General Supplies</b>       |                    |                    |                      |                     |
| Office                        | \$687              | \$700              | \$1,000              | \$700               |
| Wearing Apparel               | 3,980              | 5,800              | 4,500                | 5,800               |
| Gasoline & Diesel             | 37,854             | 49,900             | 33,000               | 38,000              |
| Fuel - CNG                    | 5,114              | 5,000              | 4,400                | 5,200               |
| Operating                     | 32,573             | 40,000             | 45,000               | 45,000              |
| Chemicals                     | 91,803             | 139,600            | 118,500              | 124,000             |
|                               | <b>172,011</b>     | <b>241,000</b>     | <b>206,400</b>       | <b>218,700</b>      |
| <b>Electricity</b>            | <b>384,610</b>     | <b>380,000</b>     | <b>380,000</b>       | <b>380,000</b>      |
| <b>Operating Transfers</b>    |                    |                    |                      |                     |
| Equipment Replacement         | 157,303            | 152,940            | 152,950              | 162,301             |
|                               | <b>157,303</b>     | <b>152,940</b>     | <b>152,950</b>       | <b>162,301</b>      |
| <b>Total Wastewater</b>       | <b>\$2,192,017</b> | <b>\$2,435,945</b> | <b>\$2,368,373</b>   | <b>\$2,629,258</b>  |

# WASTEWATER DEPARTMENT PROFORMA

## **RESOURCES**

|                        | Actual<br>2013 - 14 | Budget<br>2014 - 15 | Projected<br>2014 - 15 | Proposed<br>2015 - 16 |
|------------------------|---------------------|---------------------|------------------------|-----------------------|
| Sewer Base Sales       | \$ 3,378,863        | \$ 3,804,560        | \$ 3,611,494           | \$ 3,934,517          |
| Site Rental Fees       | 10,527              | 5,000               | 6,825                  | 5,000                 |
| Adjustments            | (4,972)             | 0                   | (7,000)                | (8,000)               |
| Tap Fees & Permits     | 25,524              | 8,162               | 19,250                 | 10,000                |
| <b>Total Resources</b> | <b>\$ 3,409,942</b> | <b>\$ 3,817,722</b> | <b>\$ 3,630,569</b>    | <b>\$ 3,941,517</b>   |

## **EXPENDITURES**

|                           | Actual<br>2013 - 14 | Budget<br>2014 - 15 | Estimated<br>2014 - 15 | Proposed<br>2015 - 16 |
|---------------------------|---------------------|---------------------|------------------------|-----------------------|
| Salaries & Wages          | \$ 583,729          | \$ 719,000          | \$ 621,288             | \$ 774,200            |
| Overtime                  | 63,378              | 55,000              | 90,000                 | 70,000                |
| Group Insurance           | 90,717              | 114,700             | 101,217                | 119,700               |
| Social Security           | 48,393              | 59,200              | 50,717                 | 64,600                |
| Retirement                | 90,416              | 101,500             | 89,404                 | 102,700               |
| Worker's Compensation     | 5,568               | 7,800               | 6,840                  | 8,600                 |
| Professional Service Fees | 23,589              | 23,500              | 45,000                 | 45,000                |
| Sludge Disposal           | 72,869              | 70,000              | 70,000                 | 93,000                |
| Maintenance & Repairs     | 378,110             | 370,000             | 446,000                | 460,400               |
| Equipment Rental          | 26,447              | 40,000              | 20,000                 | 40,000                |
| Insurance                 | 31,806              | 34,305              | 24,857                 | 24,857                |
| Communications            | 8,062               | 9,000               | 7,500                  | 9,000                 |
| Training & Travel         | 5,757               | 8,000               | 7,200                  | 7,200                 |
| State Inspection & Dues   | 49,252              | 50,000              | 49,000                 | 49,000                |
| General Supplies          | 172,011             | 241,000             | 206,400                | 218,700               |
| Electricity & Natural Gas | 384,610             | 380,000             | 380,000                | 380,000               |
| Equipment Replacement     | 157,303             | 152,940             | 152,950                | 162,301               |
| Billing Services          | 118,625             | 174,360             | 175,125                | 180,425               |
| Administrative Transfer   | 155,645             | 155,645             | 155,645                | 155,645               |
| <b>Total Expenditures</b> | <b>\$ 2,466,287</b> | <b>\$ 2,765,950</b> | <b>\$ 2,699,143</b>    | <b>\$ 2,965,328</b>   |

## **NET OF OPERATING**

**\$ 943,655    \$ 1,051,772    \$ 931,426    \$ 976,189**

## **NON - OPERATING REVENUE**

|                                    |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|
| Administrative Services            | \$ 60,595        | \$ 59,740        | \$ 53,618        | \$ 54,500        |
| Non-Operating Interest             | 1,900            | 1,590            | 2,000            | 1,500            |
| <b>Total Non-Operating Revenue</b> | <b>\$ 62,495</b> | <b>\$ 61,330</b> | <b>\$ 55,618</b> | <b>\$ 56,000</b> |

## **NON - OPERATING EXPEND**

|                                   |                     |                     |                     |                     |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Debt Service Transfers            | \$ 1,194,335        | \$ 1,194,335        | \$ 1,194,335        | \$ 1,194,335        |
| <b>Total Non-Operating Expend</b> | <b>\$ 1,194,335</b> | <b>\$ 1,194,335</b> | <b>\$ 1,194,335</b> | <b>\$ 1,194,335</b> |

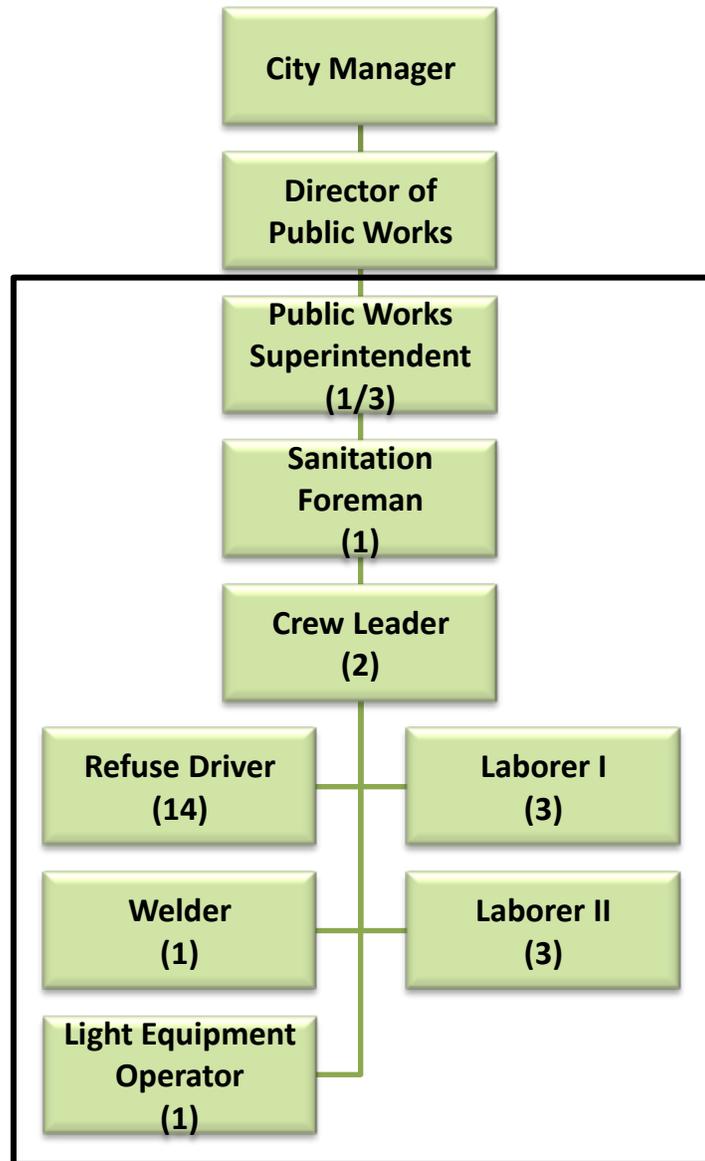
## **NET GAIN (LOSS)**

**\$ (188,185)    \$ (81,233)    \$ (207,291)    \$ (162,146)**

Sanitation crews hard at work!



# Sanitation



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

## **Program Description**

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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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### FY14-15 ACCOMPLISHMENTS

|                             |  |
|-----------------------------|--|
| <b>Vision Element:</b>      | Maintain Infrastructure  |
| <b>Department Projects:</b> |  |
| <b>Accomplished:</b>        | Activated storm debris collection crews for an expedient response.   |
| <b>Accomplished:</b>        | Hosted a storm debris collection site for the City of Richwood.  |
| <b>Accomplished:</b>        | Reviewed and revised the roll-off and compactor procedures.  |
| <b>Accomplished:</b>        | Provided 5,000 cubic yard of mulch for the Keep Texas Beautiful Governor's Communities Achievement Award and the Green Ribbon Highway Project. |

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### FY15-16 GOALS & OBJECTIVES

|                            |   |
|----------------------------|---|
| <b>Vision Element:</b>     | Maintain Infrastructure   |
| <b>Department Project:</b> |   |
| <b>Goal:</b>               | Assure that all dedicated dumpsters are labeled and check field records to dumpster database. |

**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

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**PROGRAM MEASURES**

|  | <b>2013-14</b> | <b>2014-15</b> | <b>2014-15</b>   | <b>2015-16</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                          | 552            | 560            | 566              | 575             |
| 4 Residential Customers                                    | 8,200          | 8,240          | 8,200            | 8,240           |
| 5 Refuse collected:  |                |                |                  |                 |
| Residential Garbage (Compacted Cubic Yards)                | 24,000         | 25,000         | 25,000           | 25,000          |
| Commercial Garbage (Compacted Cubic Yards)                 | 36,000         | 36,600         | 38,000           | 40,000          |
| Large Trash to Landfill (Non-Comp. Cu. Yards)              | 34,000         | 36,700         | 35,000           | 36,000          |
| Large Trash to Woodgrinding Site (Non-Comp Cu. Yards)      | 45,193         | 43,200         | 45,000           | 46,000          |
| Curbside Recyclables Hauled (Cu. Yards)                    | 9,000          | 9,000          | 9,000            | 9,000           |
| Recycled Tires   | 891            | 1,000          | 1,000            | 1,000           |
| 6 Recyclables - schools/apartments (Cu. Yds.)              | 580            | 650            | 650              | 650             |
| 7 Recycled Oil (Gallons)                                   | 4,175          | 5,500          | 4,500            | 4,500           |

# SANITATION - 7600

| <i>Resources</i>       | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|------------------------|--------------------|--------------------|----------------------|---------------------|
| Operating Revenues     | \$2,912,971        | \$3,026,560        | \$2,814,080          | \$3,050,847         |
| <b>Total Resources</b> | <b>\$2,912,971</b> | <b>\$3,026,560</b> | <b>\$2,814,080</b>   | <b>\$3,050,847</b>  |

| <i>Expenditures</i>       | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------|--------------------|--------------------|----------------------|---------------------|
| Salaries & Wages          | \$970,666          | \$1,022,400        | \$970,900            | \$1,057,000         |
| Employee Benefits         | 325,852            | 363,300            | 320,090              | 364,700             |
| Operating Expenses        | 1,105,556          | 1,179,260          | 1,101,490            | 1,223,055           |
| Capital Outlay            | 38,512             | 60,000             | 60,000               | 54,000              |
| Operating Transfers       | 472,385            | 401,600            | 361,600              | 352,092             |
| <b>Total Expenditures</b> | <b>\$2,912,971</b> | <b>\$3,026,560</b> | <b>\$2,814,080</b>   | <b>\$3,050,847</b>  |

| <i>Personnel</i>       | 2012-13<br>Budget | 2013-14<br>Budget | 2014-15<br>Budget | 2015-16<br>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 \$36,000 primarily due to the funding of an authorized but previously unfunded Crew Leader position; Equipment Replacement decreased \$49,508 due to additional equipment becoming fully funded; Waste Disposal Contract increased \$46,100 as the result of a 3.5% increase in tipping fees at the landfill; Fuel costs decreased \$10,000, Wood grinding costs increased \$6,200.

## SANITATION - 7600

|                                       | 2013-14<br>Actual | 2014-15<br>Budget | 2014-15<br>Estimated | 2015-16<br>Proposed |
|---------------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Salaries &amp; Wages</b>           |                   |                   |                      |                     |
| Service/Maintenance                   | \$671,700         | \$743,800         | \$646,384            | \$760,400           |
| Technical                             | 40,431            | 40,500            | 41,162               | 42,100              |
| Management/Supervision                | 69,443            | 68,100            | 72,749               | 74,500              |
|                                       | <b>781,574</b>    | <b>852,400</b>    | <b>760,295</b>       | <b>877,000</b>      |
| <b>Overtime</b>                       | <b>91,344</b>     | <b>90,000</b>     | <b>100,000</b>       | <b>100,000</b>      |
| <b>Contract Labor</b>                 | <b>97,748</b>     | <b>80,000</b>     | <b>110,605</b>       | <b>80,000</b>       |
| <b>Group Insurance</b>                |                   |                   |                      |                     |
| Health                                | 110,938           | 127,600           | 113,632              | 131,400             |
| Life                                  | 1,709             | 3,100             | 1,597                | 1,500               |
| Dental                                | 8,765             | 10,100            | 8,741                | 10,600              |
| Long Term                             | 3,212             | 4,200             | 3,114                | 4,000               |
|                                       | <b>124,624</b>    | <b>145,000</b>    | <b>127,084</b>       | <b>147,500</b>      |
| <b>Employee Benefits</b>              |                   |                   |                      |                     |
| Social Security                       | 65,126            | 71,900            | 62,072               | 74,700              |
| Retirement                            | 123,486           | 123,500           | 110,598              | 118,800             |
| Workers Compensation                  | 12,616            | 22,900            | 20,336               | 23,700              |
|                                       | <b>201,228</b>    | <b>218,300</b>    | <b>193,006</b>       | <b>217,200</b>      |
| <b>Professional Service Technical</b> |                   |                   |                      |                     |
| Waste Disposal Contract               | 611,638           | 690,000           | 642,000              | 736,100             |
| Wood Grinding Services                | 101,991           | 95,000            | 101,200              | 101,200             |
|                                       | <b>713,629</b>    | <b>785,000</b>    | <b>743,200</b>       | <b>837,300</b>      |
| <b>Maintenance &amp; Repair</b>       |                   |                   |                      |                     |
| Landfill Road                         | 1,771             | 2,000             | 2,000                | 2,000               |
| Chipping Facility                     | 2,094             | 1,000             | 1,000                | 1,000               |
| Vehicles                              | 205,174           | 190,000           | 185,000              | 190,000             |
| Containers                            | 13,030            | 18,000            | 18,000               | 18,000              |
| Contracts                             | 111               | 3,215             | 3,200                | 3,200               |
|                                       | <b>222,180</b>    | <b>214,215</b>    | <b>209,200</b>       | <b>214,200</b>      |
| <b>Rental - Vehicles</b>              | <b>\$1,275</b>    | <b>\$1,400</b>    | <b>\$1,400</b>       | <b>\$1,400</b>      |

## SANITATION - 7600

|                            | 2013-14<br>Actual  | 2014-15<br>Budget  | 2014-15<br>Estimated | 2015-16<br>Proposed |
|----------------------------|--------------------|--------------------|----------------------|---------------------|
| <b>Insurance</b>           |                    |                    |                      |                     |
| Property                   | \$1,160            | \$1,160            | \$1,683              | \$1,683             |
| Liability                  | 25,146             | 24,745             | 25,732               | 25,732              |
|                            | <b>26,306</b>      | <b>25,905</b>      | <b>27,415</b>        | <b>27,415</b>       |
| <b>Communication</b>       | <b>2,624</b>       | <b>2,640</b>       | <b>2,400</b>         | <b>2,640</b>        |
| <b>Training</b>            | <b>2,754</b>       | <b>6,500</b>       | <b>375</b>           | <b>6,500</b>        |
| <b>Travel</b>              | <b>0</b>           | <b>200</b>         | <b>0</b>             | <b>200</b>          |
| <b>General Supplies</b>    |                    |                    |                      |                     |
| Office                     | 736                | 1,000              | 1,000                | 1,000               |
| Wearing                    | 8,551              | 9,000              | 9,000                | 9,000               |
| Gasoline & Diesel          | 41,320             | 48,700             | 36,000               | 42,000              |
| Fuel - CNG                 | 73,608             | 69,700             | 56,500               | 66,400              |
| Operating                  | 12,573             | 15,000             | 15,000               | 15,000              |
|                            | <b>136,788</b>     | <b>143,400</b>     | <b>117,500</b>       | <b>133,400</b>      |
| <b>Capital Outlay</b>      | <b>38,512</b>      | <b>60,000</b>      | <b>60,000</b>        | <b>54,000</b>       |
| <b>Operating Transfers</b> |                    |                    |                      |                     |
| Equipment Replacement      | 472,385            | 401,600            | 361,600              | 352,092             |
|                            | <b>472,385</b>     | <b>401,600</b>     | <b>361,600</b>       | <b>352,092</b>      |
| <b>Total Sanitation</b>    | <b>\$2,912,971</b> | <b>\$3,026,560</b> | <b>\$2,814,080</b>   | <b>\$3,050,847</b>  |

# SANITATION DEPARTMENT PROFORMA

## **RESOURCES**

|                                 | Actual<br>2013 - 14 | Budget<br>2014 - 15 | Projected<br>2014 - 15 | Proposed<br>2015 - 16 |
|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Residential Fees                | \$ 1,439,384        | \$ 1,472,130        | \$ 1,460,000           | \$ 1,574,304          |
| Apartment Dumpster Fees         | 510,294             | 532,820             | 532,820                | 571,000               |
| Commercial Dumpster Fees        | 659,193             | 681,065             | 680,915                | 725,077               |
| Roll-Off Fees                   | 175,830             | 150,000             | 200,000                | 162,000               |
| Compactor Fees                  | 122,066             | 115,000             | 120,000                | 129,600               |
| Dumpster Initial Set Fees       | 9,907               | 9,000               | 9,000                  | 9,000                 |
| Recycling Service Fees          | 244,893             | 255,425             | 253,370                | 273,508               |
| Misc. Operating Revenues        | 29,279              | 28,500              | 47,000                 | 28,500                |
| <b>Total Operating Revenues</b> | <b>\$ 3,190,846</b> | <b>\$ 3,243,940</b> | <b>\$ 3,303,105</b>    | <b>\$ 3,472,989</b>   |

## **EXPENDITURES**

|                               | Actual<br>2013 - 14 | Budget<br>2014 - 15 | Estimated<br>2014 - 15 | Adopted<br>2015 - 16 |
|-------------------------------|---------------------|---------------------|------------------------|----------------------|
| Salaries & Wages              | \$ 781,574          | \$ 852,400          | \$ 760,295             | \$ 877,000           |
| Overtime                      | 91,344              | 90,000              | 100,000                | 100,000              |
| Contract Labor                | 97,748              | 80,000              | 110,605                | 80,000               |
| Group Insurance               | 124,624             | 145,000             | 127,084                | 147,500              |
| Social Security               | 65,126              | 71,900              | 62,072                 | 74,700               |
| Retirement                    | 123,486             | 123,500             | 110,598                | 118,800              |
| Worker's Compensation         | 12,616              | 22,900              | 20,336                 | 23,700               |
| Waste Disposal & Woodgrinding | 713,629             | 785,000             | 743,200                | 837,300              |
| Maintenance & Repairs         | 222,180             | 214,215             | 209,200                | 214,200              |
| Rentals                       | 1,275               | 1,400               | 1,400                  | 1,400                |
| Insurance                     | 26,306              | 25,905              | 27,415                 | 27,415               |
| Communications                | 2,624               | 2,640               | 2,400                  | 2,640                |
| Training & Travel             | 2,754               | 6,700               | 375                    | 6,700                |
| General Supplies              | 136,788             | 143,400             | 117,500                | 133,400              |
| Capital Outlay                | 38,512              | 60,000              | 60,000                 | 54,000               |
| Equipment Replacement         | 472,385             | 401,600             | 361,600                | 352,092              |
| Billing Services              | 85,363              | 131,785             | 136,873                | 141,294              |
| Administrative Transfer       | 127,100             | 127,100             | 127,100                | 127,100              |
| <b>Total Operating Expend</b> | <b>\$ 3,125,434</b> | <b>\$ 3,285,445</b> | <b>\$ 3,078,053</b>    | <b>\$ 3,319,241</b>  |

## **NET OF OPERATING**

**\$ 65,412    \$ (41,505)    \$ 225,052    \$ 153,748**

## **NON - OPERATING REVENUE**

|                                    |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|
| Administrative Services            | \$ 55,248        | \$ 52,710        | \$ 48,887        | \$ 46,463        |
| Altertane Fuel Credit              | 37,737           | -                | 41,687           | 40,000           |
| Non-Operating Interest             | 1,749            | 1,405            | 1,850            | 1,400            |
| <b>Total Non-Operating Revenue</b> | <b>\$ 94,734</b> | <b>\$ 54,115</b> | <b>\$ 92,424</b> | <b>\$ 87,863</b> |

## **NON - OPERATING EXPEND**

|                                |                   |                   |                   |                   |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Franchise Fee                  | \$ 102,000        | \$ 102,000        | \$ 102,000        | \$ 102,000        |
| <b>Total Non-Operating Exp</b> | <b>\$ 102,000</b> | <b>\$ 102,000</b> | <b>\$ 102,000</b> | <b>\$ 102,000</b> |

## **NET GAIN (LOSS)**

**\$ 58,146    \$ (89,390)    \$ 215,476    \$ 139,611**

CNG Commercial Dumpster Truck



# 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 2015-16 the required reserve balance is \$1,360,338; and the required balance designated for interest and sinking is \$682,708, for a total of \$2,043,046.

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 water production and storage, water tower maintenance and lift station renovations. Near the end of calendar year 2015, the City proposes a \$3.5 million Water and Sewer Revenue Bond in conjunction with a \$1.5 Million Certificate of Obligation (to be repaid from the Economic Development Fund) to fund the expansion of the sewer system to the Northwest (airport area). The effect of this proposed issuance is included in the required balances below.

At September 30, 2015 our required balance in this fund is:

|   |                    |
|---|--------------------|
| Reserve Portion                           | \$1,421,326        |
| Interest and Sinking Portion:             |                    |
| October 15, 2014 interest payment (5/6th) | 176,650            |
| April 15, 2015 principal payment (5/12th) | <u>485,417</u>     |
|   | <u>\$2,083,393</u> |

At September 30, 2016 our required balance in this fund is:

|   |                    |
|---|--------------------|
| Reserve Portion                           | \$1,360,338        |
| Interest and Sinking Portion:             |                    |
| October 15, 2015 interest payment (5/6th) | 170,208            |
| April 15, 2016 principal payment (5/12th) | <u>512,500</u>     |
|   | <u>\$2,043,046</u> |

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<br/>2013 -14</b> | <b>BUDGET<br/>2014 - 15</b> | <b>ESTIMATE<br/>2014 - 15</b> | <b>PROPOSED<br/>2015 - 16</b> |
|-------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|
| <b>Cash Balance</b>     | \$ 2,309,176               | \$ 2,302,209                | \$ 2,302,209                  | \$ 2,333,269                  |
| <b>Revenues</b>         |                            |                             |                               |                               |
| Transfer from:          |                            |                             |                               |                               |
| Utility Fund            | \$ 1,569,335               | \$ 1,569,335                | \$ 1,569,335                  | \$ 1,569,335                  |
| Interest Income         | 5,428                      | 6,000                       | 5,000                         | 6,000                         |
|                         | <u>\$ 1,574,763</u>        | <u>\$ 1,575,335</u>         | <u>\$ 1,574,335</u>           | <u>\$ 1,575,335</u>           |
| <b>Total Resources</b>  | <b>\$ 3,883,939</b>        | <b>\$ 3,877,544</b>         | <b>\$ 3,876,544</b>           | <b>\$ 3,908,604</b>           |

| <b><i>EXPENDITURES</i></b> | <b>ACTUAL<br/>2013 -14</b> | <b>BUDGET<br/>2014 - 15</b> | <b>ESTIMATE<br/>2014 - 15</b> | <b>PROPOSED<br/>2015 - 16</b> |
|----------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Principal                  | \$ 1,200,000               | \$ 1,185,000                | \$ 1,185,000                  | \$ 1,165,000                  |
| Interest                   | 379,676                    | 354,275                     | 354,275                       | 372,917                       |
| Paying Agent Fees          | 2,054                      | 4,000                       | 4,000                         | 4,000                         |
| <b>Total Expenditures</b>  | <u>\$ 1,581,730</u>        | <u>\$ 1,543,275</u>         | <u>\$ 1,543,275</u>           | <u>\$ 1,541,917</u>           |

|                            |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Ending Cash Balance</b> | <u>\$ 2,302,209</u> | <u>\$ 2,334,269</u> | <u>\$ 2,333,269</u> | <u>\$ 2,366,687</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|

FY 2015 REQUIRED BALANCE

2,083,393

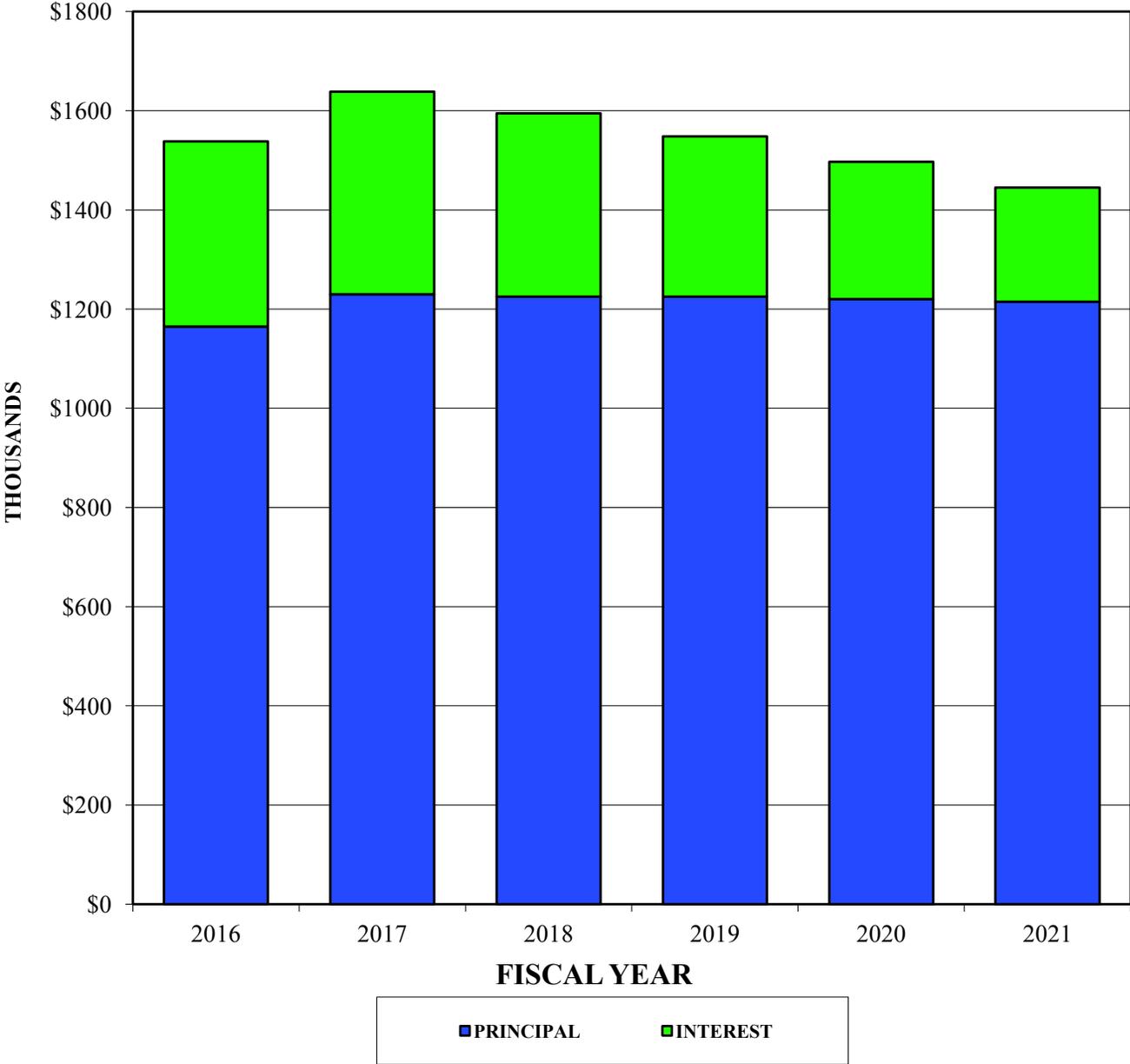
FY 2016 REQUIRED BALANCE

2,043,046

## WATERWORKS & SEWER SYSTEM DEBT SERVICE SCHEDULE

| DATE         | CURRENT DEBT<br>FISCAL TOTALS |                  | ESTIMATED DEBT<br>FISCAL TOTALS |                  | GRAND TOTALS      |                  |                   |
|--------------|-------------------------------|------------------|---------------------------------|------------------|-------------------|------------------|-------------------|
|              | Principal                     | Interest         | Principal                       | Interest         | PRINCIPAL         | INTEREST         | TOTAL             |
| 2015 - 16    | 1,165,000                     | 321,875          | 0                               | 51,042           | 1,165,000         | 372,917          | 1,537,917         |
| 2016 - 17    | 1,055,000                     | 286,000          | 175,000                         | 122,500          | 1,230,000         | 408,500          | 1,638,500         |
| 2017 - 18    | 1,050,000                     | 253,425          | 175,000                         | 116,376          | 1,225,000         | 369,801          | 1,594,801         |
| 2018 - 19    | 1,050,000                     | 213,350          | 175,000                         | 110,250          | 1,225,000         | 323,600          | 1,548,600         |
| 2019 - 20    | 1,045,000                     | 172,850          | 175,000                         | 104,126          | 1,220,000         | 276,976          | 1,496,976         |
| 2020 - 21    | 1,040,000                     | 132,300          | 175,000                         | 98,000           | 1,215,000         | 230,300          | 1,445,300         |
| 2021-22      | 285,000                       | 91,950           | 175,000                         | 91,876           | 460,000           | 183,826          | 643,826           |
| 2022-23      | 285,000                       | 81,800           | 175,000                         | 85,750           | 460,000           | 167,550          | 627,550           |
| 2023-24      | 285,000                       | 71,438           | 175,000                         | 79,626           | 460,000           | 151,064          | 611,064           |
| 2024-25      | 285,000                       | 61,075           | 175,000                         | 73,500           | 460,000           | 134,575          | 594,575           |
| 2025-26      | 285,000                       | 50,463           | 175,000                         | 67,376           | 460,000           | 117,839          | 577,839           |
| 2026-27      | 285,000                       | 39,850           | 175,000                         | 61,250           | 460,000           | 101,100          | 561,100           |
| 2027-28      | 185,000                       | 29,025           | 175,000                         | 55,126           | 360,000           | 84,151           | 444,151           |
| 2028-29      | 180,000                       | 22,200           | 175,000                         | 49,000           | 355,000           | 71,200           | 426,200           |
| 2029-30      | 180,000                       | 15,600           | 175,000                         | 42,876           | 355,000           | 58,476           | 413,476           |
| 2030-31      | 100,000                       | 9,000            | 175,000                         | 36,750           | 275,000           | 45,750           | 320,750           |
| 2031-32      | 100,000                       | 6,000            | 175,000                         | 30,626           | 275,000           | 36,626           | 311,626           |
| 2032-33      | 100,000                       | 3,000            | 175,000                         | 24,500           | 275,000           | 27,500           | 302,500           |
| 2033-34      | 0                             | 0                | 175,000                         | 18,376           | 175,000           | 18,376           | 193,376           |
| 2034-35      | 0                             | 0                | 175,000                         | 12,250           | 175,000           | 12,250           | 187,250           |
| 2035-36      | 0                             | 0                | 175,000                         | 6,126            | 175,000           | 6,126            | 181,126           |
| <b>TOTAL</b> | <b>8,960,000</b>              | <b>1,861,200</b> | <b>3,500,000</b>                | <b>1,337,302</b> | <b>12,285,000</b> | <b>3,192,376</b> | <b>15,477,376</b> |

# UTILITY REVENUE BOND DEBT SERVICE SCHEDULE



**UTILITY DEBT SERVICE FUND  
SCHEDULE OF BONDS OUTSTANDING**

| REVENUE<br>BOND<br>ISSUE | AMOUNT OF<br>ISSUE | INTEREST<br>RATE | YEAR<br>OF<br>MATURITY | AMOUNT<br>OUTSTANDING<br>@ 10/01/15 | 2015-16<br>PRINCIPAL<br>DUE | 2015-16<br>INTEREST<br>DUE | 2015-16<br>TOTAL<br>DUE |
|--------------------------|--------------------|------------------|------------------------|-------------------------------------|-----------------------------|----------------------------|-------------------------|
| SERIES 2007              | 2,000,000          | 4.10             | 2027                   | 1,200,000                           | 100,000                     | 48,000                     | 148,000                 |
| SERIES 2009              | 1,690,000          | 4.14             | 2029                   | 1,265,000                           | 85,000                      | 51,825                     | 136,825                 |
| SERIES 2009 Ref          | 860,000            | 2.30             | 2015                   | 95,000                              | 95,000                      | 2,850                      | 97,850                  |
| SERIES 2010 Ref          | 8,775,000          | 3.00             | 2021                   | 4,600,000                           | 785,000                     | 168,450                    | 953,450                 |
| SERIES 2013              | 2,000,000          | 2.90             | 2033                   | 1,800,000                           | 100,000                     | 50,750                     | 150,750                 |
| Proposed 2015            | 3,500,000          |                  |                        | 0                                   | 0                           | 51,042                     |                         |
| <b>TOTAL ALL ISSUES</b>  |                    |                  |                        | <b>\$8,960,000</b>                  | <b>\$1,165,000</b>          | <b>\$372,917</b>           | <b>\$1,486,875</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

### PLEGGED REVENUE COVERAGE PROJECTIONS

|   |   | 2013<br>Actual      | 2014<br>Budget      | 2014<br>Estimated   | 2016<br>Estimated   |
|---|---|---------------------|---------------------|---------------------|---------------------|
| <b>OPERATING REVENUES:</b>  |   |                     |                     |                     |                     |
| 251 0000 343 1000   | Water Rates   | \$ 3,645,508        | \$ 3,632,442        | \$ 3,632,442        | \$ 4,005,735        |
| 251 0000 343 1100   | Base. City. Care. Chg.  | 22,934              | 23,500              | 23,500              | 23,500              |
| 251 0000 343 1600   | Basic Water   | 0                   | 0                   | 0                   | 0                   |
| 251 0000 343 1700   | Water for City  | 88,500              | 90,630              | 84,750              | 88,500              |
| 251 0000 343 2000   | Generator   | (191,389)           | (200,000)           | (200,000)           | (200,000)           |
| 251 0000 346 1000   | White-water   | (4,368)             | 0                   | 0                   | 0                   |
| 251 0000 344 2000   | Power Rates   | 3,412,738           | 3,655,419           | 3,655,419           | 3,788,580           |
| 251 0000 346 2000   | White-water   | (4,368)             | 0                   | 0                   | 0                   |
| 251 0000 343 2200   | Reclaimed Water   | 0                   | 0                   | 41,245              | 16,800              |
| 251 0000 302 1300   | Permits   | 16,630              | 18,800              | 18,800              | 18,800              |
| 251 0000 341 0100   | Tap Fees  | 35,845              | 12,800              | 85,000              | 14,600              |
| 251 0000 341 0200   | Reconnection penalty  | 201,381             | 190,000             | 190,000             | 190,000             |
| 251 0000 341 0300   | Transfer Fees   | 890                 | 700                 | 700                 | 700                 |
|   | <b>Interest</b>   |                     |                     |                     |                     |
| 251 0000 394 0000   | Utility Fund  | 14,501              | 14,562              | 3,000               | 3,780               |
| 252 0000 394 0000   | Contingency Fund  | 2,008               | 2,000               | 400                 | 500                 |
| 253 0000 394 0000   | Capital Project Fund  | 4,552               | 4,000               | 1,100               | 1,800               |
| 254 0000 394 0000   | Debt Service Fund   | 12,897              | 12,800              | 6,264               | 6,800               |
| 257 0000 394 0000   | 2013 Construction Fund  | 31                  | 0                   | 1,000               | 0                   |
|   | <b>Other Revenue</b>  |                     |                     |                     |                     |
| 251 0000 362 3000   | M&F Check chg   | 1,470               | 5,500               | 5,000               | 5,800               |
| 251 0000 362 3500   | Gate Fee  | 1,107               | 120,000             | 140,500             | 147,140             |
| 251 0000 362 4000   | Encl/MC online  | 5,000               | 0                   | 5,000               | 5,000               |
| 251 0000 367 1012   | Alternative Fuel C - 2012   | 39,884              | 0                   | 0                   | 0                   |
| 251 0000 367 1013   | Alternative Fuel C - 2013   | 0                   | 0                   | 30,735              | 0                   |
| 251 0000 366 0000   | Rates Tax Discount  | 502                 | 500                 | 500                 | 500                 |
|   | <b>Total Operating Revenues</b>                                     | <u>7,427,398</u>    | <u>7,798,807</u>    | <u>7,932,580</u>    | <u>8,112,815</u>    |
| <b>OPERATING EXPENDITURES:</b>  |   |                     |                     |                     |                     |
|   | <b>Dept. 600F</b>   |                     |                     |                     |                     |
| 251 5000 441 7500   | Utility Admin.  | 441,857             | 470,629             | 465,400             | 488,250             |
| 251 5000 441 7900   | Depreciation  | (4,495)             | (4,495)             | (4,495)             | (4,495)             |
| 251 5000 451 1300   | Equip. Repl. Transfer   | (31,520)            | (34,229)            | (35,500)            | (35,500)            |
|   | <b>Dept. 540F</b>   |                     |                     |                     |                     |
| 251 5400 442 7500   | Water Production  | 3,740,841           | 2,940,635           | 3,220,540           | 3,265,935           |
| 251 5400 442 7900   | Depreciation  | (48,818)            | (48,818)            | (48,818)            | (48,818)            |
| 251 5400 451 1300   | Equip. Repl. Transfer   | (43,300)            | (52,235)            | (52,235)            | (77,800)            |
|   | <b>Dept. 600F</b>   |                     |                     |                     |                     |
| 251 6000 444 7500   | Wastewater collection   | 2,358,177           | 2,388,153           | 2,374,510           | 2,435,945           |
| 251 6000 444 7900   | Depreciation  | (1,334,366)         | (1,334,366)         | (1,334,366)         | (1,334,366)         |
| 251 6000 451 1300   | Equip. Repl. Transfer   | (161,835)           | (157,308)           | (157,308)           | (152,940)           |
|   | <b>Total Operating Expenditures</b>                                 | <u>4,405,821</u>    | <u>5,580,690</u>    | <u>5,845,885</u>    | <u>5,925,475</u>    |
|   | <b>NET AVAILABLE OPERATING REVENUE:</b>                             | <u>\$ 3,021,577</u> | <u>\$ 2,218,117</u> | <u>\$ 2,086,705</u> | <u>\$ 2,187,340</u> |
|   | <b>Debt Service: (Minimum Annual Requirements)</b>                  |                     |                     |                     |                     |
|   | Principal   | \$ 1,305,800        | \$ 1,300,800        | \$ 1,300,800        | \$ 1,185,800        |
|   | Interest  | 329,350             | 379,676             | 373,676             | 354,275             |
|   | <b>Minimum Debt Service Requirements</b>                            | <u>\$ 1,635,150</u> | <u>\$ 1,680,476</u> | <u>\$ 1,674,476</u> | <u>\$ 1,540,075</u> |
|   | <b>Net Available Revenues per Minimum Debt Service Requirements</b> | <u>\$ 1.84</u>      | <u>\$ 1.42</u>      | <u>\$ 1.32</u>      | <u>\$ 1.42</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 average annual principal and interest requirements for then all outstanding parity bonds and for the series of</p> |   |                     |                     |                     |                     |
|   | <b>Debt Service: (Average Annual Requirements)</b>                  |                     |                     |                     |                     |
|   | Principal & Interest  | \$ 829,521          | \$ 897,888          | \$ 720,882          | \$ 824,781          |
|   | <b>Net Available Revenues per Average Debt Service Requirements</b> | <u>\$ 4.84</u>      | <u>\$ 3.21</u>      | <u>\$ 2.84</u>      | <u>\$ 2.81</u>      |

Dean Morgan Service Center



# 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 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 sixteen years this fund has received the following transfers from the General Fund.

|          |           |          |           |          |           |
|----------|-----------|----------|-----------|----------|-----------|
| FY 99-00 | \$678,000 | FY 05-06 | \$660,000 | FY 11-12 | \$765,000 |
| FY 00-01 | 700,000   | FY 06-07 | 0         | FY12-13  | 750,000   |
| FY 01-02 | 790,000   | FY 07-08 | 1,912,339 | FY13-14  | 1,000,000 |
| FY 02-03 | 325,000   | FY 08-09 | 0         | FY14-15  | 1,000,000 |
| FY 03-04 | 370,000   | FY 09-10 | 900,000   |          |           |
| FY 04-05 | 500,000   | FY 10-11 | 650,000   |          |           |

### GENERAL PROJECTS FUND

Projects may be submitted for inclusion in the document from multiple sources, including council members, City Staff, Boards and Commission members, and residents. The visioning process has helped to formalize the manner in which these projects are reviewed and funded.

#### Vision Process

In 2006 under the Vision element “Maintain Infrastructure”, City Council set a goal to reorganize the CIP document to better prioritize projects. To accomplish this a standalone CIP workshop date is included as part of annual budget calendar.

This year Council held its ninth 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.” The ability to accomplish these projects in the established time frame is based strictly on available funding. Often times a project of greater importance and urgency will arise and one of more projects of less importance and urgency will be pushed back. Priorities established by City Council for FY 15-16 are listed below:

|  |           |
|--|-----------|
| *Replace Radios Citywide                             | \$500,000 |
| Replace Fire Bunker Gear and Air Packs               | 105,000   |
| Parks Master Plan                                    | 75,000    |
| Creekside s/d Bridge (2 <sup>nd</sup> of 5 payments) | 70,000    |
| Replace Backhoe at Golf Course                       | 55,000    |
| Transit Funding (annual)                             | 50,000    |
| A/C Replacements (annual)                            | 40,000    |
| Renovate Council Chambers                            | 30,000    |
| Design Dog Park                                      | 25,000    |

|                                   |               |
|-----------------------------------|---------------|
| Demo Condemned Buildings (annual) | <u>20,000</u> |
|                                   | \$970,000     |

*\*Total project cost is \$965,000. \$465,000 will come from the Equipment Replacement Fund*

**IMPACT ON OPERATING BUDGET**

While some of these projects may have minor impacts on the operating budget, the primary impact on the year-to-year operating budget is the existence of this fund. Because staff is aware budget savings in the general operating fund are transferred here to fund projects in the next fiscal year, they are encouraged to save money with the idea one or more of their sought after projects will be approved in the next fiscal year. Additionally the budget staff does not have to attempt to predict what air conditioners (for example) will go out in what department and budget for that occurrence. By eliminating the need to budget for these non reoccurring expenditures in the departmental operating budgets wide swings in the department's year to year budget are minimized. In turn this makes it easier for City Council to see and analyze year to year departmental budget changes.

Also, 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. Each approved project is further explained on the project detail pages included in this section. Operating impacts of the specific project, the majority of which are minor, are included here.

**GENERAL PROJECTS FUND**

**Anticipated Cash Flow**

| <b>RESOURCES</b>                    | <b>ACTUAL<br/>2010 - 11</b> | <b>ACTUAL<br/>2011 - 12</b> | <b>ACTUAL<br/>2012 - 13</b> | <b>ACTUAL<br/>2013 - 14</b> | <b>PROJECTED<br/>2014 - 15</b> | <b>PROPOSED<br/>2015 - 16</b> |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| <b>Fund Balance</b>                 | \$ 1,378,001                | \$ 1,353,205                | \$ 1,475,195                | \$ 1,370,331                | \$ 1,903,546                   | 1,513,579                     |
| <b>Revenues</b>                     |                             |                             |                             |                             |                                |                               |
| Special Assessment Fees             | 4,712                       |                             | 10,757                      | 328                         | 2,300                          |                               |
| Fire Gear Grant                     |                             |                             |                             |                             |                                |                               |
| Reimbursement - dow                 |                             |                             |                             |                             | 135,000                        |                               |
| Interest Income                     | 4,615                       | 5,472                       | 4,795                       | 1,876                       | 2,000                          | 2,000                         |
| Reimbursement - SECO Grant          |                             | 82,395                      |                             |                             |                                |                               |
| Residual Transfer of Bond Funds     |                             |                             |                             |                             |                                |                               |
| Reimbursement - Misc                |                             | 20,433                      |                             |                             |                                |                               |
| Grant - Oyster Creek Clearing       |                             |                             |                             |                             |                                |                               |
| CDBG Grant                          |                             |                             | 154,277                     |                             |                                |                               |
| Proceeds from Asset Disposal        |                             |                             |                             | 47,500                      |                                |                               |
| Transfer from General Fund          | 650,000                     | 765,000                     | 750,000                     | 1,000,000                   | 1,000,000                      |                               |
| Transfer from General Fund          |                             |                             |                             |                             |                                |                               |
| <b>Total Revenues</b>               | 659,327                     | 873,300                     | 919,829                     | 1,049,704                   | 1,139,300                      | 2,000                         |
| <b>Total Resources</b>              | \$ 2,037,328                | \$ 2,226,505                | \$ 2,395,024                | \$ 2,420,035                | \$ 3,042,846                   | 1,515,579                     |
| <b>EXPENDITURES</b>                 | <b>ACTUAL<br/>2010 - 11</b> | <b>ACTUAL<br/>2011 - 12</b> | <b>ACTUAL<br/>2012 - 13</b> | <b>ACTUAL<br/>2013 - 14</b> | <b>PROJECTED<br/>2014 - 15</b> | <b>PROPOSED<br/>2015 - 16</b> |
| <b>Previously Approved Projects</b> | \$ 684,123                  | \$ 751,310                  | \$ 1,024,693                | \$ 516,489                  | \$ 1,529,267                   |                               |
| <b>Additional Proposed Projects</b> |                             |                             |                             |                             |                                | 970,000                       |
| <b>Total Expenditures</b>           | 684,123                     | 751,310                     | 1,024,693                   | 516,489                     | 1,529,267                      | 970,000                       |
| <b>Ending Fund Balance</b>          | \$ 1,353,205                | \$ 1,475,195                | \$ 1,370,331                | \$ 1,903,546                | \$ 1,513,579                   | \$ 545,579                    |

## GENERAL PROJECTS FUND

### Project History and Additional Proposed Projects

| <b>EXPENDITURES</b>                    | <b>BUDGET</b>           |                          |                       |                          |                          |                          |                             |                            |                          |
|--|-------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|
|  | <b>YEAR</b><br>APPROVED | <b>PROJECT</b><br>BUDGET | <b>PRIOR</b><br>YEARS | <b>ACTUAL</b><br>2011-12 | <b>ACTUAL</b><br>2012-13 | <b>ACTUAL</b><br>2013-14 | <b>PROJECTED</b><br>2014-15 | <b>PROPOSED</b><br>2015-16 | <b>PROJECT</b><br>TOTALS |
| Demolition Jobs                        | 96 - 15                 | \$ 220,000               | \$ 115,805            | 17,384                   | 7,845                    |                          | 20,000                      |                            | \$ 161,034               |
| Transit                                | 09-15                   | 350,000                  | 89,275                | 47,573                   | 49,073                   | 47,573                   | 50,000                      |                            | 283,494                  |
| 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                   |
| Oyster Creek Maintenance               |                         | 5,500                    |                       |                          | 2,200                    | (3,950)                  | 1,750                       |                            | -                        |
| Floodplain - FEMA                      |                         | 66,800                   |                       |                          |                          | 30,291                   | 56,509                      |                            | 86,800                   |
| Master Plan                            | 13-14                   | 220,000                  |                       |                          |                          | 28,292                   | 191,708                     |                            | 220,000                  |
| replace Fire bunker Gear and Air Packs | 14-15                   | 60,000                   |                       |                          |                          |                          | 60,059                      |                            | 60,059                   |
| Aerway Fairway Aerifier                | 14-15                   | 15,000                   |                       |                          |                          |                          | 11,886                      |                            | 11,886                   |
| Utility Rate Study                     | 14-15                   | 40,000                   |                       |                          |                          |                          | 40,000                      |                            | 40,000                   |
| <b><u>FACILITIES:</u></b>              |                         |                          |                       |                          |                          |                          |                             |                            |                          |
| Air Conditioning Replacements          | 97 - 15                 | 265,000                  | 144,928               | 13,383                   |                          | 25,687                   | 25,000                      |                            | 208,998                  |
| A/C Repl Animal Shelter                | 12-13                   | 40,000                   |                       |                          | 6,003                    | 43,740                   |                             |                            | 49,743                   |
| A/C Repl Museum                        | 12-13                   | 20,000                   |                       |                          |                          |                          |                             |                            | -                        |
| Repl A/C golf Course                   | 14-15                   | 10,000                   |                       |                          |                          |                          | 10,000                      |                            | 10,000                   |
| City Hall Generator Transfer Switch    | 12-13                   | 18,500                   |                       |                          | 18,500                   |                          |                             |                            | 18,500                   |
| Move antennae from hospital            | 14-15                   | 20,000                   |                       |                          |                          |                          | 20,000                      |                            | 20,000                   |
| CNG Public Access                      | 14-15                   | 85,000                   |                       |                          |                          |                          | 85,000                      |                            | 85,000                   |
| 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                   |
| Civic Center Carpet                    | 14-15                   | 50,000                   |                       |                          |                          |                          | 41,125                      |                            | 41,125                   |
| Library Public Area Painting           | 11-12                   | 5,600                    |                       | 5,685                    |                          |                          |                             |                            | 5,685                    |
| GIS Protocols for Developers           | 07-08                   | 50,000                   | 24,375                | 1,145                    |                          |                          | 24,480                      |                            | 50,000                   |
| Low resolution Aerials                 | 11-12                   | 8,100                    |                       | 0                        |                          |                          |                             |                            | -                        |
| 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              | 07-15                   | 105,000                  | 51,438                | 15,109                   |                          |                          | 35,000                      |                            | 101,547                  |
| Range Ball Dispensing Machine          | 11-12                   | 5,595                    |                       | 0                        | 4,495                    | 700                      |                             |                            | 5,195                    |
| Remodel receptions / records           | 12-13                   | 25,000                   |                       |                          | 24,971                   |                          |                             |                            | 24,971                   |
| Architect - Museum Roof                | 11-12                   | 17,000                   |                       | 12,544                   | 5,410                    |                          |                             |                            | 17,954                   |
| Roof Repair Museum                     | 12-14                   | 268,000                  |                       |                          | 190,016                  | 94,705                   |                             |                            | 284,721                  |
| Museum Elevator Repair                 | 14-15                   | 13,300                   |                       |                          |                          |                          | 13,300                      |                            | 13,300                   |
| Police Station Flat Roof               | 14-15                   | 135,000                  |                       |                          |                          |                          | 135,000                     |                            | 135,000                  |
| Radio Communications                   | 07-11                   | 898,667                  | 894,210               |                          |                          |                          |                             |                            | 894,210                  |
| Lighting Grant - Fixture Replacement   | 11-12                   | 83,000                   |                       | 82,395                   |                          |                          |                             |                            | 82,395                   |
| Remodel Council Chambers               | 14-15                   | 10,700                   |                       |                          |                          |                          | 10,700                      |                            | 10,700                   |
| Flagridge Median Cut                   | 12-13                   | 5,000                    |                       |                          | 4,862                    |                          |                             |                            | 4,862                    |
| Animal Shelter Repairs                 | 13-14                   | 36,000                   |                       |                          |                          | 24,856                   |                             |                            | 24,856                   |
| Rec Center Roof Repair                 | 14-15                   | 7,000                    |                       |                          |                          |                          | 7,000                       |                            | 7,000                    |
| Rec Center Gym Curtain                 | 14-15                   | 15,000                   |                       |                          |                          |                          | 18,250                      |                            | 18,250                   |
| <b><u>PAVING:</u></b>                  |                         |                          |                       |                          |                          |                          |                             |                            |                          |
| Sidewalks / ADA Ramps                  | 96 - 15                 | 934,800                  | 501,047               | 79,877                   | 154,277                  | 124,954                  | 35,000                      |                            | 895,154                  |
| Old Angleton Rd Repairs                | 12-13                   | 250,000                  |                       |                          | 98,095                   | 99,641                   |                             |                            | 197,736                  |
| Plantation Dr Transition               | 14-15                   | 238,000                  |                       |                          |                          |                          | 238,000                     |                            | 238,000                  |
| Oyster Bend Bridge                     | 14-15                   | 70,000                   |                       |                          |                          |                          | 70,000                      |                            | 70,000                   |
| Pedestrian Crossing installation       | 14-15                   | 42,000                   |                       |                          |                          |                          | 42,000                      |                            | 42,000                   |
| Medical Drive paving                   | 14-15                   | 150,000                  |                       |                          |                          |                          | 153,500                     |                            | 153,500                  |
| Enclose HEB Ditch at Azalea            | 14-15                   |                          |                       |                          |                          |                          | 22,500                      |                            | 22,500                   |
| <b><u>DRAINAGE PROJECTS:</u></b>       |                         |                          |                       |                          |                          |                          |                             |                            |                          |
| Pecan Lake Ditch Lining                | 14-15                   | 71,500                   |                       |                          |                          |                          | 71,500                      |                            | 71,500                   |
| Magnolia Ditch Lining                  | 14-15                   | 40,000                   |                       |                          |                          |                          | 40,000                      |                            | 40,000                   |
| Storm Pipe Replmt - FS #1              | 12-13                   | 200,000                  |                       |                          | 218,945                  |                          |                             |                            | 218,945                  |
|  |                         | <b>\$ 6,080,262</b>      | <b>\$ 2,049,496</b>   | <b>\$ 751,310</b>        | <b>\$ 1,024,693</b>      | <b>\$ 516,489</b>        | <b>\$ 1,529,267</b>         |                            | <b>\$ 5,871,255</b>      |

# GENERAL PROJECTS FUND

## Project History and Additional Proposed Projects Continued

| <i><b>EXPENDITURES</b></i>                  | <b>BUDGET</b>            |                           |                        |                           |                           |                           |                              |                             |                           |
|---|--------------------------|---------------------------|------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|---------------------------|
|   | <b>YEAR<br/>APPROVED</b> | <b>PROJECT<br/>BUDGET</b> | <b>PRIOR<br/>YEARS</b> | <b>ACTUAL<br/>2011-12</b> | <b>ACTUAL<br/>2012-13</b> | <b>ACTUAL<br/>2013-14</b> | <b>PROJECTED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> | <b>PROJECT<br/>TOTALS</b> |
| <b>New Projects Proposed for 2015-2016:</b> |                          |                           |                        |                           |                           |                           |                              |                             |                           |
| City Wide Radio Project                     |                          | 500,000                   |                        |                           |                           |                           |                              | 500,000                     |                           |
| Replace Fire Bunker Gear and Air Packs      |                          | 105,000                   |                        |                           |                           |                           |                              | 105,000                     |                           |
| Parks and Rec Masterplan                    |                          | 75,000                    |                        |                           |                           |                           |                              | 75,000                      |                           |
| Oyster Bend S/D Bridge                      |                          | 70,000                    |                        |                           |                           |                           |                              | 70,000                      |                           |
| Backhoe Purchase - Golf Course              |                          | 55,000                    |                        |                           |                           |                           |                              | 55,000                      |                           |
| Southern Brazoria County Transit            |                          | 50,000                    |                        |                           |                           |                           |                              | 50,000                      |                           |
| A/C Replacements                            |                          | 40,000                    |                        |                           |                           |                           |                              | 40,000                      |                           |
| Council Chamber Renovation                  |                          | 30,000                    |                        |                           |                           |                           |                              | 30,000                      |                           |
| Dog Park - Plan Development                 |                          | 25,000                    |                        |                           |                           |                           |                              | 25,000                      |                           |
| Demo of Condemned buildings                 |                          | 20,000                    |                        |                           |                           |                           |                              | 20,000                      |                           |
| <b>Total Proposed Projects</b>              |                          | 970,000                   | 0                      | 0                         | 0                         | 0                         | 0                            | 970,000                     | 0                         |
| <b>Total Expenditures</b>                   | \$ 7,050,262             | \$ 2,049,496              | \$ 751,310             | \$ 1,024,693              | \$ 516,489                | \$ 1,529,267              | \$ 970,000                   | \$ 5,871,255                |                           |

\* 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 the 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.

# General Projects Capital Investment Plan

| Proj. No. | Vision Element                                    | Staff                  | Project Description                               | FY 2015-16    | 1-2 Years     | 3-5 Years     | 6-10 Years    | 10+ Years | Future Bond |
|-----------|---|------------------------|---|---------------|---------------|---------------|---------------|-----------|-------------|
| 1         | <a href="#">F-250</a><br>Maintain Infrastructure  | Police Chief           | City Wide Radio Projects                          | GP \$ 500,000 |               | GP \$ 400,000 |               |           |             |
| 2         | <a href="#">F-231</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Rec Center AC Roof Tops                           | ST \$ 175,000 |               |               |               |           |             |
| 3         | <a href="#">F-230</a><br>Maintain Infrastructure  | Fire Marshal           | Replace Fire Bunker Gear & Air Packs              | GP \$ 105,000 | GP \$ 124,000 | GP \$ 134,000 | GP \$ 108,000 |           |             |
| 4         | <a href="#">F-263</a><br>Quality of Life          | Parks & Recreation Dir | Parks & Recreation Master Plan - NEW              | GP \$ 75,000  |               |               |               |           |             |
| 5         | <a href="#">ST-117</a><br>Enable Growth           | Assistant City Manager | Oyster Bend S/D Bridge                            | GP \$ 70,000  | GP \$ 140,000 | GP \$ 70,000  |               |           |             |
| 6         | <a href="#">F-246</a><br>Maintain Infrastructure  | Finance Director       | Backhoe Purchase (4)                              | GP \$ 55,000  |               |               |               |           |             |
| 7         | <a href="#">OT-001</a><br>Quality of Life         | City Manager           | Transit Annually                                  | GP \$ 50,000  | GP \$ 100,000 | GP \$ 150,000 | GP \$ 250,000 |           |             |
| 8         | <a href="#">F-015</a><br>Maintain Infrastructure  | Assistant City Manager | Air Conditioning Replacement                      | GP \$ 40,000  | GP \$ 80,000  | GP \$ 120,000 | GP \$ 160,000 |           |             |
| 9         | <a href="#">F-209</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Natorium Lighting - REVISED                       | ST \$ 40,000  |               |               |               |           |             |
| 10        | <a href="#">F-223</a><br>Maintain Infrastructure  | City Secretary         | Council Chamber Renovation - REVISED              | GP \$ 30,000  |               |               |               |           |             |
| 11        | <a href="#">F-252</a><br>Quality of Life          | Parks & Recreation Dir | Dog Park - REVISED                                | GP \$ 25,000  | GP \$ 200,000 |               |               |           |             |
| 12        | <a href="#">Demo</a><br>Enable Growth             | Public Works Director  | Demo of Condemned Buildings Annual                | GP \$ 20,000  | GP \$ 42,000  | GP \$ 63,000  |               |           |             |
| 13        | <a href="#">F-247</a><br>Well Managed City        | Fire Marshal           | New Quint 75' ladder truck                        |               | GP \$ 874,000 |               |               |           |             |
| 14        | <a href="#">ST-116</a><br>Maintain Infrastructure | Public Works Director  | Asphalt Street Overlay Program - REVISED          |               | GP \$ 600,000 | GP \$ 325,000 |               |           |             |
| 15        | <a href="#">F-264</a><br>Quality of Life          | Assistant City Manager | Hospital Soccer Parking Lot - NEW                 |               | GP \$ 320,000 |               |               |           |             |
| 16        | <a href="#">F-253</a><br>Maintain Infrastructure  | Police Chief           | Animal Shelter Kennel Replacements                |               | GP \$ 235,000 |               |               |           |             |
| 17        | <a href="#">ST-042</a><br>Well Managed City       | Fire Marshal           | Traffic Signal Priority Control                   |               | GP \$ 156,000 | GP \$ 183,000 |               |           |             |
| 18        | <a href="#">ST-118</a><br>Enable Growth           | Public Works Director  | Traffic Signal at Oak & Circle Way - NEW          |               | GP \$ 150,000 |               |               |           |             |
| 19        | <a href="#">SW-021</a><br>Maintain Infrastructure | Parks & Recreation Dir | MacLean Sidewalk Replacement                      |               | GP \$ 125,000 |               |               |           |             |
| 20        | <a href="#">F-212</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Rec Center Window Replacement                     |               | GP \$ 112,000 |               |               |           |             |
| 21        | <a href="#">F-218</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Adult Softball Fence Replacement Annual (6)       |               | ST \$ 103,000 |               |               |           |             |
| 22        | <a href="#">F-055</a><br>Maintain Infrastructure  | Public Works Director  | Large Truck Wash Down Area                        |               | GP \$ 81,000  |               |               |           |             |
| 23        | <a href="#">SW-002</a><br>Maintain Infrastructure | City Engineer          | Annual Sidewalk Repairs                           |               | GP \$ 72,000  | GP \$ 108,000 | GP \$ 144,000 |           |             |
| 24        | <a href="#">F-105</a><br>Maintain Infrastructure  | Finance Director       | De-Watering Lake System (3) - REVISED             |               | GP \$ 60,000  |               |               |           |             |
| 25        | <a href="#">F-193</a><br>Maintain Infrastructure  | Assistant City Manager | A/C Replacement Museum                            |               | GP \$ 49,000  |               |               |           |             |
| 26        | <a href="#">F-260</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Basketball Goals - Rec Center - NEW               |               | GP \$ 45,000  |               |               |           |             |
| 27        | <a href="#">F-147</a><br>Maintain Infrastructure  | Finance Director       | Lake Dredging (6)                                 |               | GP \$ 42,000  |               |               |           |             |
| 28        | <a href="#">F-251</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Security Camera Replacement                       |               | GP \$ 42,000  |               |               |           |             |
| 29        | <a href="#">F-078</a><br>Maintain Infrastructure  | Finance Director       | Bunker Renovation Semi-Annual (7)                 |               | GP \$ 38,000  | GP \$ 76,000  | GP \$ 76,000  |           |             |
| 30        | <a href="#">F-255</a><br>Maintain Infrastructure  | Finance Director       | Exterior Security Surveillance System (2) - NEW   |               | GP \$ 36,000  |               |               |           |             |
| 31        | <a href="#">F-214</a><br>Quality of Life          | Parks & Recreation Dir | Rec Center Electronic Sign                        |               | ST \$ 36,000  |               |               |           |             |
| 32        | <a href="#">F-244</a><br>Maintain Infrastructure  | Finance Director       | Irrigation Repairs (8)                            |               | GP \$ 31,000  |               |               |           |             |
| 33        | <a href="#">SW-012</a><br>Quality of Life         | Parks & Recreation Dir | Lake Rd. Sidewalk (Trail) to Target               |               | GP \$ 28,000  |               |               |           |             |
| 34        | <a href="#">F-166</a><br>Quality of Life          | Parks & Recreation Dir | Press Box Building at Little Suggs                |               | ST \$ 27,000  |               |               |           |             |
| 35        | <a href="#">F-162</a><br>Quality of Life          | Parks & Recreation Dir | Bermuda Grass & Irrigation Zone at Little Suggs   |               | ST \$ 21,000  |               |               |           |             |
| 36        | <a href="#">F-177</a><br>Maintain Infrastructure  | Fire Marshal           | Fire Station 1 Exterior Painting                  |               | GP \$ 17,000  |               |               |           |             |
| 37        | <a href="#">F-185</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Re-Establish MacLean Park Drainage                |               | GP \$ 17,000  |               |               |           |             |
| 38        | <a href="#">F-233</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Gym Floor Resurfacing/Repair                      |               | GP \$ 8,000   |               |               |           |             |
| 39        | <a href="#">F-248</a><br>Well Managed City        | Fire Marshal           | New Pumper Fire Truck                             |               |               | GP \$ 702,000 |               |           |             |
| 40        | <a href="#">F-137</a><br>Quality of Life          | Parks & Recreation Dir | YSC Complex Parking - Girls Softball              |               | ST \$ 242,000 |               |               |           |             |
| 41        | <a href="#">F-115</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Dunbar Pavilion Restroom                          |               | ST \$ 215,000 |               |               |           |             |
| 42        | <a href="#">F-167</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Replace Lighting on both Fields at Suggs          |               | GP \$ 215,000 |               |               |           |             |
| 43        | <a href="#">F-128</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Dunbar Football Field Lights                      |               | GP \$ 202,000 |               |               |           |             |
| 44        | <a href="#">F-262</a><br>Quality of Life          | Parks & Recreation Dir | Lighting & Benches - Gardner Campbell Trail - NEW |               | ST \$ 150,000 |               |               |           |             |
| 45        | <a href="#">F-219</a><br>Maintain Infrastructure  | Parks & Recreation Dir | Girl's Softball Fence Replacement Annual (6)      |               | ST \$ 144,000 |               |               |           |             |
| 46        | <a href="#">ST-102</a><br>Maintain Infrastructure | City Engineer          | Plantation Spur                                   |               |               | GP \$ 135,000 |               |           |             |

# General Projects Capital Investment Plan

| Proj No. | Vision Element          | Staff                  | Project Description                                     | FY 2015-16 | 1-2 Years | 3-5 Years     | 6-10 Years    | 10+ Years     | Future Bond |
|----------|-------------------------|------------------------|---|------------|-----------|---------------|---------------|---------------|-------------|
| 47       | Quality of Life         | Parks & Recreation Dir | Splash Pad - Outdoor Pool at MG Park - NEW              |            |           | ST \$ 125,000 |               |               |             |
| 48       | Quality of Life         | Finance Director       | Additional Parking Paving                               |            |           | ST \$ 104,000 |               |               |             |
| 49       | Maintain Infrastructure | Public Works Director  | Willenberg Asphalt Overlay                              |            |           | GP \$ 100,000 |               |               |             |
| 50       | Quality of Life         | Parks & Recreation Dir | New Concession at Suggs Field                           |            |           | GP \$ 90,000  |               |               |             |
| 51       | Maintain Infrastructure | Parks & Recreation Dir | Gymnasium Wall & Window                                 |            |           | ST \$ 61,000  |               |               |             |
| 52       | Quality of Life         | Finance Director       | Deck Conversion (5)                                     |            |           | ST \$ 58,000  |               |               |             |
| 53       | Well Managed City       | City Engineer          | GIS - Water & Sewer Phase                               |            |           | GP \$ 54,000  |               | GP \$ 108,000 |             |
| 54       | Quality of Life         | Parks & Recreation Dir | Jasmine Tennis Court Fence Replacement                  |            |           | ST \$ 38,000  |               |               |             |
| 55       | Maintain Infrastructure | Fire Marshal           | Fire Station No. 1 Rear Drive                           |            |           | GP \$ 34,000  |               |               |             |
| 56       | Maintain Infrastructure | Police Chief           | Animal Shelter Parking Expansion                        |            |           | GP \$ 33,000  |               |               |             |
| 57       | Quality of Life         | Parks & Recreation Dir | Additional Asphalt Parking at Suggs                     |            |           | GP \$ 30,000  |               |               |             |
| 58       | Maintain Infrastructure | Fire Marshal           | Fire Station Security Camera Upgrade                    |            |           | GP \$ 27,000  |               |               |             |
| 59       | Maintain Infrastructure | Parks & Recreation Dir | Rec Center Restroom Stalls                              |            |           | ST \$ 25,000  |               |               |             |
| 60       | Maintain Infrastructure | Parks & Recreation Dir | Rec Center Hand Dryers                                  |            |           | ST \$ 23,000  |               |               |             |
| 61       | Maintain Infrastructure | Parks & Recreation Dir | MacLean Pavillion Stage Rehab                           |            |           | ST \$ 22,000  |               |               |             |
| 62       | Quality of Life         | Assistant City Manager | Install Lighted Lettering on Civic Center, Lib & Museum |            |           | GP \$ 20,000  |               |               |             |
| 63       | Quality of Life         | Finance Director       | Trees & Landscape Enhancement                           |            |           | ST \$ 20,000  |               |               |             |
| 64       | Maintain Infrastructure | Parks & Recreation Dir | Garland Tennis Resurface                                |            |           | ST \$ 20,000  |               |               |             |
| 65       | Maintain Infrastructure | Parks & Recreation Dir | Jasmine Tennis Resurface                                |            |           | ST \$ 20,000  |               |               |             |
| 66       | Maintain Infrastructure | Parks & Recreation Dir | Painting of Natatorium Walls                            |            |           | ST \$ 16,000  |               |               |             |
| 67       | Maintain Infrastructure | Parks & Recreation Dir | Pool Deck Coating                                       |            |           | ST \$ 15,000  |               |               |             |
| 68       | Quality of Life         | Parks & Recreation Dir | Weight Room Fans  |            |           | ST \$ 15,000  |               |               |             |
| 69       | Maintain Infrastructure | Parks & Recreation Dir | Maclean Food Service & Concession Bldg                  |            |           | GP \$ 13,000  |               |               |             |
| 70       | Quality of Life         | Parks & Recreation Dir | Addition of Two New Batting Cages at Suggs              |            |           | GP \$ 13,000  |               |               |             |
| 71       | Maintain Infrastructure | Finance Director       | Irrigation Lake Aerator (9)                             |            |           | GP \$ 12,000  |               |               |             |
| 72       | Maintain Infrastructure | Fire Marshal           | Fire Station Storage Room                               |            |           | GP \$ 11,000  |               |               |             |
| 73       | Quality of Life         | Finance Director       | Pavillion Tent  |            |           | ST \$ 5,000   |               |               |             |
| 74       | Maintain Infrastructure | Parks & Recreation Dir | Skatepark Renovation - REVISED                          |            |           |               | GP \$ 700,000 |               |             |
| 75       | Quality of Life         | Parks & Recreation Dir | Facility Bleachers                                      |            |           |               | ST \$ 484,000 |               |             |
| 76       | Quality of Life         | Public Works Director  | Plantation/Garland Traffic Signal                       |            |           |               | GP \$ 184,000 |               |             |
| 77       | Maintain Infrastructure | Public Works Director  | Vehicle Canopy at Service Center                        |            |           |               | GP \$ 135,000 |               |             |
| 78       | Quality of Life         | Finance Director       | Purchase Land next to Golf Course Entr.                 |            |           |               | GP \$ 107,000 |               |             |
| 79       | Quality of Life         | Parks & Recreation Dir | Jasmine Pocket Park Trail                               |            |           |               | ST \$ 99,000  |               |             |
| 80       | Maintain Infrastructure | Public Works Director  | Plantation Drive Curb Replacement                       |            |           |               | GP \$ 85,000  |               |             |
| 81       | Quality of Life         | Parks & Recreation Dir | Add Security Lighting to Maclean Trail                  |            |           |               | GP \$ 81,000  |               |             |
| 82       | Quality of Life         | Parks & Recreation Dir | Boat Ramp / Pier at Wildermess Park                     |            |           |               | GP \$ 65,000  |               |             |
| 83       | Maintain Infrastructure | Public Works Director  | Service Center Yard Expansion                           |            |           |               | GP \$ 33,000  |               |             |
| 84       | Quality of Life         | Finance Director       | Foot Bridge to Hole #1 Tee (10)                         |            |           |               | ST \$ 31,000  |               |             |
| 85       | Quality of Life         | City Engineer          | Lake Rd at Timbercreek Subdivision                      |            |           |               | GP \$ 27,000  |               |             |
| 86       | Maintain Infrastructure | Public Works Director  | OCD Median Restoration                                  |            |           |               | GP \$ 25,000  |               |             |
| 87       | Quality of Life         | City Engineer          | OM Roberts Walk   |            |           |               | GP \$ 24,000  |               |             |
| 88       | Maintain Infrastructure | Finance Director       | Storage Building/Outdoor Scoreboard                     |            |           |               | GP \$ 24,000  |               |             |
| 89       | Quality of Life         | Finance Director       | Driving Range Canopy                                    |            |           |               | GP \$ 20,000  |               |             |
| 90       | Quality of Life         | City Engineer          | LI Manor Walk - Garland/Plantation                      |            |           |               | GP \$ 18,000  |               |             |
| 91       | Well Managed City       | Parks & Recreation Dir | Rec Center Building Outdoor Signage                     |            |           |               | GP \$ 13,000  |               |             |
| 92       | Quality of Life         | Assistant City Manager | Railroad Quiet Zones                                    |            |           |               |               | GP \$ 799,000 |             |

# General Projects Capital Investment Plan

| Proj No. | Vision Element          | Staff                  | Project Description  | FY 2015-16 | 1-2 Years | 3-5 Years | 6-10 Years | 10+ Years     | Future Bond     |
|----------|-------------------------|------------------------|--|------------|-----------|-----------|------------|---------------|-----------------|
| 93       | Quality of Life         | Finance Director       | Driving Range Expansion                                    |            |           |           |            | ST \$ 432,000 |                 |
| 94       | Quality of Life         | Parks & Recreation Dir | Girls Softball Restroom Facility                           |            |           |           |            | ST \$ 269,000 |                 |
| 95       | Quality of Life         | Parks & Recreation Dir | YSC Parking at Lake and Oak Drive South - Soccer           |            |           |           |            | GP \$ 221,000 |                 |
| 96       | Maintain Infrastructure | Public Works Director  | Oak Drive South at Sportsplex                              |            |           |           |            | GP \$ 180,000 |                 |
| 97       | Enable Growth           | City Engineer          | Chestnut Extension   |            |           |           |            | GP \$ 132,000 |                 |
| 98       | Maintain Infrastructure | Assistant City Manager | Concrete Jasmine Parking Lot                               |            |           |           |            | GP \$ 92,000  |                 |
| 99       | Quality of Life         | Parks & Recreation Dir | Steel Building Cover for Batting Cages at Suggs            |            |           |           |            | GP \$ 54,000  |                 |
| 100      | Maintain Infrastructure | Public Works Director  | Old Angleton Road Marigold Inter. Ph. 2                    |            |           |           |            | GP \$ 25,000  |                 |
| 101      | Enable Growth           | Assistant City Manager | Downtown Ph. 4: That Way, portion of CW & N. - Parking Pl. |            |           |           |            |               | GO \$ 7,640,000 |
| 102      | Enable Growth           | Assistant City Manager | Circle Way (Downtown Revitalization Plan)                  |            |           |           |            |               | ST \$ 7,115,000 |
| 103      | Enable Growth           | Assistant City Manager | Parking Way (Downtown Revitalization)                      |            |           |           |            |               | ST \$ 3,771,000 |
| 104      | Maintain Infrastructure | City Engineer          | S. Hollow Subdivision - Concrete                           |            |           |           |            |               | GO \$ 3,759,000 |
| 105      | Enable Growth           | Assistant City Manager | That Way (Downtown Revitalization)                         |            |           |           |            |               | GO \$ 3,142,000 |
| 106      | Enable Growth           | Assistant City Manager | West Way (Downtown Revitalization Plan)                    |            |           |           |            |               | ST \$ 2,732,000 |
| 107      | Enable Growth           | Fire Marshal           | Fire Station #3  |            |           |           |            |               | GO \$ 2,700,000 |
| 108      | Quality of Life         | Parks & Recreation Dir | Dunbar Football Complex                                    |            |           |           |            |               | GO \$ 2,579,000 |
| 109      | Maintain Infrastructure | City Engineer          | This Way - FM 2004 to Lake Road                            |            |           |           |            |               | GO \$ 2,388,000 |
| 110      | Enable Growth           | Assistant City Manager | N. Parking Place (Downtown Revitalization Plan)            |            |           |           |            |               | GO \$ 1,708,000 |
| 111      | Quality of Life         | Parks & Recreation Dir | Pee Wee/Pixie Complex @ Madge Griffith                     |            |           |           |            |               | GO \$ 1,640,000 |
| 112      | Maintain Infrastructure | City Engineer          | Plantation Drive - Sycamore to Dixie                       |            |           |           |            |               | GO \$ 1,566,000 |
| 113      | Maintain Infrastructure | City Engineer          | Plantation - Sycamore to 332 Turnout 4 Lane                |            |           |           |            |               | GO \$ 1,552,000 |
| 114      | Maintain Infrastructure | City Engineer          | Southern Oaks - North of Willow Drive                      |            |           |           |            |               | GO \$ 1,484,000 |
| 115      | Maintain Infrastructure | City Engineer          | Southern Oaks - South of Willow Drive                      |            |           |           |            |               | GO \$ 1,459,000 |
| 116      | Well Managed City       | City Manager           | City Hall Expansion  |            |           |           |            |               | GO \$ 1,242,000 |
| 117      | Maintain Infrastructure | City Engineer          | This Way - Lake Road to SH 332/288                         |            |           |           |            |               | GO \$ 1,226,000 |
| 118      | Maintain Infrastructure | City Engineer          | Flag Lake Drainage   |            |           |           |            |               | GO \$ 1,023,000 |
| 119      | Quality of Life         | City Engineer          | Plantation Drive 2 Lane Bridge                             |            |           |           |            |               | GO \$ 964,000   |
| 120      | Well Managed City       | Public Works Director  | Service Center Expansion                                   |            |           |           |            |               | GO \$ 810,000   |
| 121      | Maintain Infrastructure | City Engineer          | North Shady Oaks   |            |           |           |            |               | GO \$ 712,000   |
| 122      | Quality of Life         | Assistant City Manager | SH 332 Sidewalks (SH 288 to Dixie Dr.) - NEW               |            |           |           |            |               | GO \$ 650,000   |
| 123      | Maintain Infrastructure | City Engineer          | Willenberg Paving  |            |           |           |            |               | GO \$ 599,000   |
| 124      | Quality of Life         | City Engineer          | Medical Dr. - Sea Center to Canna 2 - Lane                 |            |           |           |            |               | GO \$ 579,000   |
| 125      | Maintain Infrastructure | Public Works Director  | Lake Sealy/Lake Jackson Outfall Ditch                      |            |           |           |            |               | GO \$ 549,000   |
| 126      | Quality of Life         | Parks & Recreation Dir | Connect Dow Centennial Trail to Wildemess                  |            |           |           |            |               | GO \$ 540,000   |
| 127      | Quality of Life         | Parks & Recreation Dir | Dow Centennial Trail Expansion                             |            |           |           |            |               | GO \$ 540,000   |
| 128      | Maintain Infrastructure | City Engineer          | Oleander - Hickory to Maple                                |            |           |           |            |               | GO \$ 539,000   |
| 129      | Maintain Infrastructure | City Engineer          | Hickory - Mimosa to Oleander                               |            |           |           |            |               | GO \$ 504,000   |
| 130      | Maintain Infrastructure | City Engineer          | Forest Oaks Lane   |            |           |           |            |               | GO \$ 481,000   |
| 131      | Maintain Infrastructure | City Engineer          | S. Yaupon - Walnut to Oleander                             |            |           |           |            |               | GO \$ 452,000   |
| 132      | Quality of Life         | Parks & Recreation Dir | Complete Mall to College Trail                             |            |           |           |            |               | GO \$ 432,000   |
| 133      | Maintain Infrastructure | City Engineer          | Bois D Arc   |            |           |           |            |               | GO \$ 410,000   |
| 134      | Maintain Infrastructure | City Engineer          | Pin Oak  |            |           |           |            |               | GO \$ 397,000   |
| 135      | Maintain Infrastructure | City Engineer          | Lotus - Hickory to past S. Yaupon                          |            |           |           |            |               | GO \$ 369,000   |
| 136      | Maintain Infrastructure | Parks & Recreation Dir | Locker Room Locker Renovation                              |            |           |           |            |               | GO \$ 256,000   |
| 137      | Maintain Infrastructure | City Engineer          | Balsam Paving  |            |           |           |            |               | GO \$ 227,000   |
| 138      | Maintain Infrastructure | City Engineer          | Plantation Magnolia to SH 332 Turnout                      |            |           |           |            |               | GO \$ 221,000   |

# General Projects Capital Investment Plan

| Proj No.                     | Vision Element                             | Staff                 | Project Description           | FY 2015-16    | 1-2 Years       | 3-5 Years       | 6-10 Years      | 10+ Years       | Future Bond      |               |
|------------------------------|--|-----------------------|-------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|------------------|---------------|
| 139                          | Maintain Infrastructure                    | Public Works Director | Sycamore and Ditch 9 Crossing |               |                 |                 |                 |                 | GO \$ 105,000    |               |
| 140                          | Well Managed City                          | Public Works Director | Sign Shop Improvements        |               |                 |                 |                 |                 | GO \$ 32,000     |               |
| <b>General Project Total</b> |  |                       |                               | \$ 1,185,000  | \$ 4,007,000    | \$ 4,638,000    | \$ 2,893,000    | \$ 2,312,000    | \$ 59,094,000    |               |
| <b>FUNDING SOURCE</b>        |  |                       |                               |               |                 |                 |                 |                 |                  |               |
| GP:                          | General Project Fund                       |                       |                               | GP \$ 970,000 | GP \$ 3,820,000 | GP \$ 3,320,000 | GP \$ 2,279,000 | GP \$ 1,611,000 | GP \$ -          |               |
| GO:                          | General Obligation Funds                   |                       |                               | GO \$ -       | GO \$ -         | GO \$ -         | GO \$ -         | GO \$ -         | GO \$ 45,444,000 |               |
| CO:                          | Certificates of Obligation                 |                       |                               | CO \$ -       | CO \$ -         | CO \$ -         | CO \$ -         | CO \$ -         | CO \$ -          |               |
| ST:                          | Economic Development (Half Cent Sales Tax) |                       |                               | ST \$ 215,000 | ST \$ 187,000   | ST \$ 1,318,000 | ST \$ 614,000   | ST \$ 701,000   | ST \$ 13,618,000 |               |
| OT:                          | Other                                      |                       |                               | OT \$ -       | OT \$ -         | OT \$ -         | OT \$ -         | OT \$ -         | OT \$ -          |               |
| <b>Total Revenue Sources</b> |  |                       |                               | \$ 1,185,000  | \$ -            | \$ 4,007,000    | \$ 4,638,000    | \$ 2,893,000    | \$ 2,312,000     | \$ 59,062,000 |

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |                                |           |
|--------------|--------------------------------|-----------|
| <b>F-250</b> | <b>City Wide Radio Project</b> | <b>GP</b> |
|--------------|--------------------------------|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Facility                |
| <b>Strategic Plan</b> | Maintain Infrastructure |

| Financial Plan |             |           |         |         |          |         |       |
|----------------|-------------|-----------|---------|---------|----------|---------|-------|
|                | Prior Years | Projected |         |         |          |         | Total |
|                |             | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |       |
|                | No          |           |         |         |          |         |       |
| Design         | 0           |           |         |         |          |         |       |
| Construct      | 0           | 965,000   |         | 400,000 |          |         |       |
| Other          | 0           |           |         |         |          |         |       |

**Description :**  
Purchase radios capable of the 6.25 Ghz FCC Mandate: city-wide, this would encompass 283 mobile and portable radios, and 8 console base radios, along with sufficient infrastructure to tie to existing systems. Re-use of dispatch console positions will save approximately \$200,000, which may be provided under equipment replacement at a later date.



| <u>Estimated Project Cost:</u> | <u>Original</u> | <u>Revised</u> |
|--------------------------------|-----------------|----------------|
| Design                         |                 | 0              |
| Construct                      |                 | 0              |
| Other                          | 965,000         | <b>965,000</b> |
| <b>Total</b>                   | <b>965,000</b>  | <b>965,000</b> |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 256.3 | Increase | 1.00 |
| Current CCI | 256.3 |          |      |
| Submitted   | 2014  |          |      |

**Assigned:** Police Chief

**Funding:** General Projects Fund

**Justification**  
The FCC has proposed a radio bandwidth that our current radios are not capable of supporting. This 6.25 Ghz band is slated to go into mandatory use December 2016. The Brazoria County Sherriff's Office, our radio provider, intends on moving to this standard earlier, possibly December 2015.

**Supplemental Information:**  
Staff proposes to fund cost through CIP - \$500,000; and Equipment Replacement Fund - \$465,000. Staff has applied for a HGAC Grant in the amount of \$125,000. There is a very slight chance that we could be awarded grant funds.

**Impact of capital investment on operating budget:** \$6,000 annually

**Estimated Useful Life of Capital Investment:** 10 Years

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |  |           |
|--------------|--|-----------|
| <b>F-231</b> | <b>Recreation Center A/C Roof Tops</b> | <b>ST</b> |
|--------------|--|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Facility                |
| <b>Strategic Plan</b> | Maintain Infrastructure |

| Financial Plan |             |           |         |         |          |         |         |
|----------------|-------------|-----------|---------|---------|----------|---------|---------|
|                | Prior Years | Projected |         |         |          |         | Total   |
|                |             | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |         |
| Debt Issuance  | No          |           |         |         |          |         |         |
| Design         | 0           | 14,000    |         |         |          |         |         |
| Construct      | 288,000     | 158,000   |         |         |          |         | 446,000 |
| Other          | 0           |           |         |         |          |         |         |

**Description :**  
Replace air handling units No. 1 and 4 with McQuay 35 on units with installation. This is the last replacement of 5 roof top units.



| <u>Estimated Project Cost:</u> | <u>Original</u> | <u>Revised</u> |
|--------------------------------|-----------------|----------------|
| Design                         | 14,000          | 14,000         |
| Construct                      | 158,000         | 158,000        |
| Other                          |                 | <u>0</u>       |
| <b>Total</b>                   | <u>172,000</u>  | <u>172,000</u> |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 256.3 | Increase | 1.00 |
| Current CCI | 256.3 |          |      |

**Assigned:** Parks & Recreation Director

**Funding:** Economic Development Sales Tax

**Justification**

The current air handling system is the original equipment installed with the building. Over the past 5 years we have had many system failures and have actively created a replacement inventory/plan. Air Handling units 1 and 4 and their coordinating control systems are the last of the units to replace at the recreation center.

**Supplemental Information:**

|   |                    |
|---|--------------------|
| ( Impact of capital investment on operating budget: | (\$1,000) annually |
| Estimated Useful Life of Capital Investment:        | 15 Years           |

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |   |           |
|--------------|---|-----------|
| <b>F-230</b> | <b>Replace Fire Bunker Gear &amp; Air Packs</b> | <b>GP</b> |
|--------------|---|-----------|

|                       |                         |                  |                |                |                 |                |              |
|-----------------------|-------------------------|------------------|----------------|----------------|-----------------|----------------|--------------|
| <b>Project Type</b>   | Other                   |                  |                |                |                 |                |              |
| <b>Strategic Plan</b> | Maintain Infrastructure |                  |                |                |                 |                |              |
| <b>Financial Plan</b> |                         |                  |                |                |                 |                |              |
|                       | <b>Prior Years</b>      | <b>Projected</b> |                |                |                 |                |              |
|                       |                         | <b>FY 15-16</b>  | <b>1-2 YRS</b> | <b>3-5 YRS</b> | <b>6-10 YRS</b> | <b>10+ YRS</b> | <b>Total</b> |
|                       | No                      |                  |                |                |                 |                |              |
| Design                | 0                       |                  |                |                |                 |                |              |
| Construct             | 0                       |                  |                |                |                 |                |              |
| Other                 | 60,000                  | 105,000          | 124,000        | 134,000        | 108,000         |                | 531,000      |

**Description :**  
 Replace aging firefighter personal protective equipment which includes fire bunker gear and air packs. Propose to replace 10 bunker gear and 5 air packs each year. *This year we have added 6 Air Packs for the Utility Department as part of equipment needed for Confined Space Entry.*



| <b>Estimated Project Cost:</b> |       | <u>Original</u> | <u>Revised</u> |
|--------------------------------|-------|-----------------|----------------|
| Design                         |       |                 | 0              |
| Construct                      |       |                 | 0              |
| Other                          |       | 475,000         | <b>488,000</b> |
| <b>Total</b>                   |       | <u>475,000</u>  | <u>488,000</u> |
| Base CCI                       | 249.5 | Increase        | 1.03           |
| Current CCI                    | 256.3 |                 |                |
| Submit Date                    | 2014  |                 |                |

**Assigned:** Fire Marshal

**Funding:** General Projects Fund

**Justification**

**Supplemental Information:**

Fire Bunker Gear at \$2,500 ea.; Air Packs at \$7,000 ea.

**Impact of capital investment on operating budget:**

\$5,000 annual increase over next ten years. Total \$50k annually

**Estimated Useful Life of Capital Investment:**

Bunker Gear 10 Years / Air Packs 12 - 15 Years

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |   |           |
|--------------|---|-----------|
| <b>F-263</b> | <b>Parks and Recreation Master Plan</b> | <b>GP</b> |
|--------------|---|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Other                   |
| <b>Strategic Plan</b> | Enhance Quality of Life |

| Financial Plan |             | Projected |         |         |          |         | Total |
|----------------|-------------|-----------|---------|---------|----------|---------|-------|
|                | Prior Years | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |       |
| Debt           | No          |           |         |         |          |         |       |
| Design         | 0           |           |         |         |          |         |       |
| Construct      | 0           |           |         |         |          |         |       |
| Other          | 0           | 75,000    |         |         |          |         |       |

**Description :**  
Hire consulting firm to help develop a new Parks & Recreation Master Plan.



| <b>Estimated Project Cost:</b> | <u>Original</u> | <u>Revised</u> |
|--------------------------------|-----------------|----------------|
| Design                         |                 | 0              |
| Construct                      |                 | 0              |
| Other                          | 75,000          | <b>75,000</b>  |
| <b>Total</b>                   | <b>75,000</b>   | <b>75,000</b>  |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 256.3 | Increase | 1.00 |
| Current CCI | 256.3 |          |      |

**Assigned:** Parks & Recreation Director

**Funding:** General Projects Fund

**Justification**  
Most current Parks & Recreation Plan is dated 2007. In order to qualify for Texas Parks & Wildlife grant programs, we must have an updated plan. The Parks & Recreation Master Plan is a critical planning document that guides the management and development of the department.

**Supplemental Information:**

**Impact of capital investment on operating budget:**

**Estimated Useful Life of Capital Investment:** N/A

**City of Lake Jackson, Texas  
Capital Improvement Program**

|               |  |           |
|---------------|--|-----------|
| <b>ST-117</b> | <b>Creekside Estate Subdivision Bridge</b> | <b>GP</b> |
|---------------|--|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Streets                 |
| <b>Strategic Plan</b> | Maintain Infrastructure |

| Financial Plan |            |           |         |         |          |         |         |
|----------------|------------|-----------|---------|---------|----------|---------|---------|
|                | Prior Year | Projected |         |         |          |         | Total   |
|                |            | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |         |
|                | No         |           |         |         |          |         |         |
| Design         | 0          |           |         |         |          |         |         |
| Construct      | 70,000     | 70,000    | 140,000 | 70,000  |          |         | 350,000 |
| Other          | 0          |           |         |         |          |         |         |

**Description :**  
 This is the city's commitment to fund 50% of the bridge cost to the Creekside Estate subdivision bridge through the CIP beginning in FY 2014-15. Our funding commitment is \$70,000 annually for five years (last year FY 19-20). The remaining bridge cost will be reimbursed through the 380 Agreement and the sharing of increased tax revenue for the subdivision.



| <u>Estimated Project Cost:</u> | <u>Original</u> | <u>Revised</u> |
|--------------------------------|-----------------|----------------|
| Design                         |                 | 0              |
| Construct                      | 70,000          | 70,000         |
| Other                          |                 | <u>0</u>       |
| <b>Total</b>                   | <u>70,000</u>   | <u>70,000</u>  |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 249.5 | Increase | 1.00 |
| Current CCI | 249.5 |          |      |
| Submitted   | 2014  |          |      |

**Assigned:** Assistant City Manager

**Funding:** General Projects Fund

**Justification**

**Supplemental Information:**

Year 1 paid.

**Impact of capital investment on operating budget:** \$3,500 annually

**Estimated Useful Life of Capital Investment:** 50 Years

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |                         |           |
|--------------|-------------------------|-----------|
| <b>F-246</b> | <b>Backhoe Purchase</b> | <b>GP</b> |
|--------------|-------------------------|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Fac-Golf                |
| <b>Strategic Plan</b> | Maintain Infrastructure |

| Financial Plan |             |           |         |         |          |         |       |
|----------------|-------------|-----------|---------|---------|----------|---------|-------|
|                | Prior Years | Projected |         |         |          |         | Total |
|                |             | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |       |
| Debt Issuance  | No          |           |         |         |          |         |       |
| Design         | 0           |           |         |         |          |         |       |
| Construct      | 0           |           |         |         |          |         |       |
| Other          | 0           | 55,000    |         |         |          |         |       |

**Description :**  
Purchase of new John Deere or Caterpillar backhoe/ loader for golf course maintenance facility to replace 12 year John Deere 110.



| <b>Estimated Project Cost:</b> |       | <b>Original</b> | <b>Revised</b> |
|--------------------------------|-------|-----------------|----------------|
| Design                         |       |                 | 0              |
| Construct                      |       |                 | 0              |
| Other                          |       | 55,000          | <b>55,000</b>  |
| <b>Total</b>                   |       | <b>55,000</b>   | <b>55,000</b>  |
| Base CCI                       | 256.3 | Increase        | 1.00           |
| Current CCI                    | 256.3 |                 |                |
| Submitted                      | 2014  |                 |                |

**Assigned:** Finance Director

**Funding:** General Projects Fund

**Justification**

The current John Deere 110 backhoe/ loader has been in service at The Wilderness GC since the initial grow in of the golf course in 2003. It is an integral piece of equipment necessary to complete the daily maintenance programs and set up of the golf course. Additionally, it serves to remove fallen trees & debris, lift fertilizer pallets, load top dressers with sand and excavate both drainage and irrigation lines.

**Supplemental Information:**

The golf course maintenance staff has been putting approximately \$2,000 to \$3,000 per year into repairs. Obviously, the money is of concern, but more importantly the down time limits the operation of maintaining the facility.

**Impact of capital investment on operating budget:** \$5,500 annually

**Estimated Useful Life of Capital Investment:** 10 Years



**City of Lake Jackson, Texas  
Capital Improvement Program**

|             |                                     |           |
|-------------|-------------------------------------|-----------|
| <b>F-15</b> | <b>Air Conditioning Replacement</b> | <b>GP</b> |
|-------------|-------------------------------------|-----------|

|                       |                   |                         |                |                |                 |                |              |
|-----------------------|-------------------|-------------------------|----------------|----------------|-----------------|----------------|--------------|
| <b>Project Type</b>   |                   | Facility                |                |                |                 |                |              |
| <b>Strategic Plan</b> |                   | Maintain Infrastructure |                |                |                 |                |              |
| <b>Financial Plan</b> |                   |                         |                |                |                 |                |              |
|                       | <b>Prior Year</b> | <b>Projected</b>        |                |                |                 |                | <b>Total</b> |
|                       |                   | <b>FY 15-16</b>         | <b>1-2 YRS</b> | <b>3-5 YRS</b> | <b>6-10 YRS</b> | <b>10+ YRS</b> |              |
| Debt Issuance         | No                |                         |                |                |                 |                |              |
| Design                | 0                 |                         |                |                |                 |                |              |
| Construct             | 30,000            | 40,000                  | 80,000         | 120,000        | 160,000         |                | 430,000      |
| Other                 | 0                 |                         |                |                |                 |                |              |

**Description :**  
The City has historically replaced one to two units per year. This annual allotment covers the following facilities: Police, Municipal Court, City Hall, Civic Center, Fire Stations 1 and 2, Museum, Library, Jasmine Hall, Service Center, Recreation Center, Wastewater Treatment Plant and Humane Shelter.



|                                |                 |                |
|--------------------------------|-----------------|----------------|
| <b>Estimated Project Cost:</b> | <b>Original</b> | <b>Revised</b> |
| Design                         |                 |                |
| Construct                      | 40,000          | 40,000         |
| Other                          |                 |                |
| <b>Total</b>                   | 40,000          | 40,000         |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 256.3 | Increase | 1.00 |
| Current CCI | 256.3 |          |      |

**Assigned:** Assistant City Manager

**Funding:** General Projects Fund

**Justification**

**Supplemental Information:**

**Impact of capital investment on operating budget:** None

**Estimated Useful Life of Capital Investment:** 15 Years

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |  |           |
|--------------|--|-----------|
| <b>F-209</b> | <b>Recreation Center Gym &amp; Pool Lighting</b> | <b>ST</b> |
|--------------|--|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Facility                |
| <b>Strategic Plan</b> | Maintain Infrastructure |

| <b>Financial Plan</b> |             |           |         |         |          |         |       |
|-----------------------|-------------|-----------|---------|---------|----------|---------|-------|
|                       | Prior Years | Projected |         |         |          |         | Total |
|                       |             | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |       |
| Debt                  | No          |           |         |         |          |         |       |
| Design                | 0           |           |         |         |          |         |       |
| Construct             | 0           | 40,000    |         |         |          |         |       |
| Other                 | 0           |           |         |         |          |         |       |

**Description :**  
 Replace 32 overhead fixtures in the gym and 40 wall fixtures in the natatorium with LED lights to reduce costs and to drastically improve the lighting in both facilities. Project cost includes qualifying rebate from Center Point.



| <b>Estimated Project Cost:</b> |       |                 |                |
|--------------------------------|-------|-----------------|----------------|
|                                |       | <u>Original</u> | <u>Revised</u> |
| Design                         |       |                 | 0              |
| Construct                      |       | 40,000          | 40,000         |
| Other                          |       |                 | 0              |
| <b>Total</b>                   |       | <u>40,000</u>   | <u>40,000</u>  |
| Base CCI                       | 256.3 | Increase        | 1.00           |
| Current CCI                    | 256.3 |                 |                |

**Assigned:** Parks & Recreation Director

**Funding:** Economic Development Sales Tax

**Justification**  
 The lighting in the gym is well below the recommended foot candles of 30 - 50 (currently 14fc). Replacing the current fixtures with LED fixtures would raise the light level to a much more appropriate 45fc. The wall fixtures in the natatorium are inefficient and many are no longer functional due to the harsh pool environment. Replacing all of these fixtures with LED lights will not only drastically improve the light output, but will reduce energy costs. It has been estimated that we could recoup the initial installation cost within 3 years (in energy savings). Also, these fixtures currently qualify for a rebate through Center Point (\$11,000).

**Supplemental Information:**

**Impact of capital investment on operating budget:** \$15,000 in annual savings

**Estimated Useful Life of Capital Investment:** 20 years

**City of Lake Jackson, Texas  
Capital Improvement Program**

**F-223**

**Council Chamber Renovations**

**GP**

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Facility                |
| <b>Strategic Plan</b> | Maintain Infrastructure |

|           | Prior Years | Projected |         |         |          |         | Total  |
|-----------|-------------|-----------|---------|---------|----------|---------|--------|
|           |             | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |        |
| Debt      | No          |           |         |         |          |         |        |
| Design    | 0           |           |         |         |          |         |        |
| Construct | 0           | 29,000    |         |         |          |         | 29,000 |
| Other     | 0           |           |         |         |          |         |        |

**Description :**  
Proposal for complete renovation of Council Chambers, including removal and replacement of carpet, removal of wall carpet and paint walls, installation of stone accent wall and stone on Council bench, 60 audience chairs, 13 council and staff chairs, sound panelling, wall art, upgrades to recording system and new projector screen. Also included is cost of new tables for large meetings or city events.



| <b>Estimated Project Cost:</b> | <b>Original</b> | <b>Revised</b> |
|--------------------------------|-----------------|----------------|
| Design                         |                 | 0              |
| Construct                      | 29,000          | 29,000         |
| Other                          |                 | 0              |
| <b>Total</b>                   | <b>29,000</b>   | <b>29,000</b>  |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 256.3 | Increase | 1.00 |
| Current CCI | 256.3 |          |      |

**Assigned:** City Secretary

**Funding:** General Projects Fund

**Justification**

City Council Chambers has not been updated for over 20 years.

**Supplemental Information:**

| Description              | Quantity | Unit Price  | Subtotal            | CIP                | FY 14-15           |
|--------------------------|----------|-------------|---------------------|--------------------|--------------------|
| Stone Wall Installation  | 1        | \$ 6,710.66 | \$ 6,711.00         | \$ 6,711.00        |                    |
| wall repairs and paint   | 1        | \$ 5,334.43 | \$ 5,334.00         | \$ 5,334.00        |                    |
| conference room counter  | 1        | \$ 2,400.00 | \$ 2,400.00         | \$ 2,400.00        |                    |
| replace carpet           | 1        | \$ 8,767.61 | \$ 8,768.00         | \$ 8,768.00        |                    |
| audience chairs          | 60       | \$ 65.00    | \$ 3,900.00         | \$ 3,900.00        |                    |
| shipping audience chairs | 1        | \$ 850.00   | \$ 850.00           | \$ 850.00          |                    |
| art/sound panels         | 4        | \$ 250.00   | \$ 1,000.00         | \$ 1,000.00        |                    |
| council and staff chairs | 13       | \$ 300.00   | \$ 3,900.00         |                    | \$ 3,900.00        |
| meeting tables           | 8        |             | \$ 2,376.00         |                    | \$ 2,376.00        |
| projector screen         | 1        | \$ 1,700.00 | \$ 1,700.00         |                    | \$ 1,700.00        |
| podium                   | 1        | \$ 1,000.00 | \$ 1,000.00         |                    | \$ 1,000.00        |
| sound system             | 1        | \$ 1,800.00 | \$ 1,800.00         |                    | \$ 1,800.00        |
| <b>Total</b>             |          |             | <b>\$ 39,739.00</b> | <b>\$28,963.00</b> | <b>\$10,776.00</b> |

**Impact of capital investment on operating budget:** None

**Estimated Useful Life of Capital Investment:** 20+ years

**City of Lake Jackson, Texas  
Capital Improvement Program**

|              |                 |           |
|--------------|-----------------|-----------|
| <b>F-252</b> | <b>Dog Park</b> | <b>GP</b> |
|--------------|-----------------|-----------|

|                       |                         |
|-----------------------|-------------------------|
| <b>Project Type</b>   | Facility                |
| <b>Strategic Plan</b> | Enhance Quality of Life |

| Financial Plan |             |           |         |         |          |         |       |
|----------------|-------------|-----------|---------|---------|----------|---------|-------|
|                | Prior Years | Projected |         |         |          |         | Total |
|                |             | FY 15-16  | 1-2 YRS | 3-5 YRS | 6-10 YRS | 10+ YRS |       |
|                | No          |           |         |         |          |         |       |
| Design         | 0           | 25,000    |         |         |          |         |       |
| Construct      | 0           |           | 200,000 |         |          |         |       |
| Other          | 0           |           |         |         |          |         |       |

**Description :**  
Design and construct a dog park that includes a separate large and small dog area and a number of park elements such as benches, paths, shade structures, water features, drinking fountains, etc. This project may necessitate the temporary relocation of the skatepark. Budget numbers are estimates at this time as we will not have more detailed figures until the design (by landscape architect) is completed.



| <u>Estimated Project Cost:</u> | <u>Original</u> | <u>Revised</u> |
|--------------------------------|-----------------|----------------|
| Design                         | 25,000          | 25,000         |
| Construct                      | 200,000         | 200,000        |
| Other                          |                 | <u>0</u>       |
| <b>Total</b>                   | <u>225,000</u>  | <u>225,000</u> |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 256.3 | Increase | 1.00 |
| Current CCI | 256.3 |          |      |
| Submitted   | 2015  |          |      |

**Assigned:** Parks & Recreation Director

**Funding:** General Projects Fund

**Justification**  
There is a need for a quality dog park facility in Lake Jackson. Many citizens do not have a safe area to allow their dogs to be off leash. If the best location for the Dog Park is confirmed to be behind the Recreation Center, the skate park would need to be relocated to a temporary location until we were able to construct a permanent park in the future.

**Supplemental Information:**  
[My recommendation for the relocation of the skate park would be to a location where the concrete pad for the skate park could later be converted to a sport court surface to accommodate Pickle ball and other sport court surface games.](#)

**Impact of capital investment on operating budget:** TBD

**Estimated Useful Life of Capital Investment:** TBD

**City of Lake Jackson, Texas  
Capital Improvement Program**

|             |                                    |           |
|-------------|------------------------------------|-----------|
| <b>DEMO</b> | <b>Demo of Condemned Buildings</b> | <b>GP</b> |
|-------------|------------------------------------|-----------|

|                       |                         |                  |                |                |                 |                |              |
|-----------------------|-------------------------|------------------|----------------|----------------|-----------------|----------------|--------------|
| <b>Project Type</b>   | Drainage                |                  |                |                |                 |                |              |
| <b>Strategic Plan</b> | Maintain Infrastructure |                  |                |                |                 |                |              |
| <b>Financial Plan</b> |                         |                  |                |                |                 |                |              |
|                       | <b>Prior Years</b>      | <b>Projected</b> |                |                |                 |                | <b>Total</b> |
|                       |                         | <b>FY 15-16</b>  | <b>1-2 YRS</b> | <b>3-5 YRS</b> | <b>6-10 YRS</b> | <b>10+ YRS</b> |              |
| Debt Issuance         | No                      |                  |                |                |                 |                |              |
| Design                | 0                       |                  |                |                |                 |                |              |
| Construct             | 0                       |                  |                |                |                 |                |              |
| Other                 | 75,000                  | 20,000           | 40,000         | 60,000         |                 |                | 195,000      |

**Description :**  
Housing demolition.



|                                |       |                 |                |
|--------------------------------|-------|-----------------|----------------|
| <b>Estimated Project Cost:</b> |       | <b>Original</b> | <b>Revised</b> |
| Design                         |       |                 | 0              |
| Construct                      |       |                 | 0              |
| Other                          |       | 20,000          | <b>21,000</b>  |
| <b>Total</b>                   |       | <u>20,000</u>   | <u>21,000</u>  |
| Base CCI                       | 249.5 | Increase        | 1.03           |
| Current CCI                    | 256.3 |                 |                |

**Assigned:** Public Works Director

**Funding:** General Projects Fund

**Justification**

Appropriation for condemnations that may occur where property owners fail to demolish structure as ordered. Costs incurred by the city are assessed to the owner and a lien placed against the property. Residential structures are around \$5,000 each. In the CDBG area this is an eligible use for CDBG funds. By the county tax roles we estimate that there are at least 50 residential structures that would meet our criteria for inspections.

**Supplemental Information:**

Estimated budget needed for program: \$50,000 per year and full-time inspector over program.

**Impact of capital investment on operating budget:**

No impact, these funds are set aside as contingency in case they are needed.

**Estimated Useful Life of Capital Investment:**

N/A

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 FY 2014-15 budget the balance available will be \$676,181. At the April 14, 2015 capital projects workshop City Council proposed no projects to be funded from the fund in 2015-2016. The balance would be held to respond to emergency repairs. The Council did discuss the possibility of a series of revenue bonds over the next 5 years to address the backlog of utility projects.

In late 2015 the plan is to sell \$5 million in revenue bonds. Of that \$4.5 million is dedicated to extending sewer to the Airport/Alden area. The remaining \$500,000 would go to the highest priority project (s). Then in two years another \$2 million in revenue bonds would be sold for various utility projects. Then in about 5 years \$2.5 million or so would be sold to replace the Oak Drive water tower and to drill a new water well. In time the hope is that the new rate structure will generate enough revenue to allow year-end transfers to this fund.

### 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 2015, City Council held its ninth annual C.I.P. Workshop to continue the efforts of its visioning process.

### IMPACT ON OPERATING BUDGET

There are no projects proposed for FY15-16 from this fund. The balance is being held to respond to emergency repairs if needed. The hope is that the new utility fee rate structure will generate enough revenues to allow us to resume year end transfers to this fund.

## UTILITY PROJECTS FUND

### Anticipated Cash Flow

| <b><i>RESOURCES</i></b>    | ACTUAL<br>2011 - 12 | ACTUAL<br>2012 - 13 | ACTUAL<br>2013 - 14 | ESTIMATED<br>2014 - 15 | PROPOSED<br>2015 -16 |
|----------------------------|---------------------|---------------------|---------------------|------------------------|----------------------|
| <b>Cash Balance</b>        | \$ 657,439          | \$ 943,964          | \$ 1,029,161        | \$ 890,484             | \$ 675,181           |
| <b>Revenues</b>            |                     |                     |                     |                        |                      |
| Interest Income            | \$ 3,263            | 4,552               | 1,287               | 1,000                  | 1,000                |
| Transfer from Utility Fund | 500,000             | 175,000             | 300,000             | 0                      |                      |
| Transfer from General Fund | 0                   | 0                   | 0                   | 100,000                |                      |
| Contributions & Donations  | 28,970              | 0                   | 0                   | 0                      |                      |
|                            | <u>\$ 532,232</u>   | <u>\$ 179,552</u>   | <u>\$ 301,287</u>   | <u>\$ 101,000</u>      | <u>\$ 1,000</u>      |
| <b>Total Resources</b>     | <u>\$ 1,189,671</u> | <u>\$ 1,123,516</u> | <u>\$ 1,330,448</u> | <u>\$ 991,484</u>      | <u>\$ 676,181</u>    |

| <b><i>EXPENDITURES</i></b>          | ACTUAL<br>2011 - 12 | ACTUAL<br>2012 - 13 | ACTUAL<br>2013 - 14 | ESTIMATED<br>2014 - 15 | PROPOSED<br>2015 -16 |
|-------------------------------------|---------------------|---------------------|---------------------|------------------------|----------------------|
| <b>Previously Approved Projects</b> | \$ 245,707          | \$ 94,355           | \$ 439,964          | 316,303                |                      |
| <b>Additional Proposed Projects</b> |                     |                     |                     | \$                     | 0                    |
| <b>Total Expenditures</b>           | <u>\$ 245,707</u>   | <u>\$ 94,355</u>    | <u>\$ 439,964</u>   | <u>\$ 316,303</u>      | <u>\$ 0</u>          |
| <b>Ending Cash Balance</b>          | <u>\$ 943,964</u>   | <u>\$ 1,029,161</u> | <u>\$ 890,484</u>   | <u>\$ 675,181</u>      | <u>\$ 676,181</u>    |

**UTILITY PROJECTS FUND**  
**Project History and Additional Adopted Projects**

| <i>EXPENDITURES</i>                        | BUDGET        |                     |                   |                   |                  |                   |                     |                  |                     |
|--|---------------|---------------------|-------------------|-------------------|------------------|-------------------|---------------------|------------------|---------------------|
|  | YEAR APPROVED | PROJECT BUDGET      | PRIOR YEARS       | ACTUAL 2011 - 12  | ACTUAL 2012 - 13 | ACTUAL 2013 - 14  | ESTIMATED 2014 - 15 | PROPOSED 2015-16 | PROJECT TOTALS      |
| <b>WATER PROJECTS:</b>                     |               |                     |                   |                   |                  |                   |                     |                  |                     |
| Meter Replacement Program                  | 02-09         | 811,000             | 735,240           |                   |                  | 109,936           |                     |                  | 845,176             |
| 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           |                   |                     |                  | 17,000              |
| HWY 332 Balsam tower water mai             | 12-13         | 125,000             |                   |                   |                  | 90,800            |                     |                  | 90,800              |
| Ground Storage Tank Maint                  | 12-13         | 42,000              |                   |                   | 35,010           |                   |                     |                  | 35,010              |
| Effluent diversion to Dow                  |               |                     |                   | 29,220            |                  |                   |                     |                  | 29,220              |
| Drought related driveway repairs           |               | 124,500             |                   |                   |                  | 124,428           |                     |                  | 124,428             |
| Scada Radio                                | 14-15         | 95,000              |                   |                   |                  |                   | 129,553             |                  | 129,553             |
| Copper treatment                           | 14-15         | 82,000              |                   |                   |                  |                   | 53,750              |                  | 53,750              |
| Chlorine Addition                          | 14-15         | 55,000              |                   |                   |                  |                   | 48,000              |                  | 48,000              |
| Ground Storage Level Transmitters          | 14-15         | 50,000              |                   |                   |                  |                   | 35,000              |                  | 35,000              |
| Ground Storage Tank Access                 | 14-15         | 25,000              |                   |                   |                  |                   | 20,000              |                  | 20,000              |
| <b>Total Water Projects</b>                |               | <b>1,447,500</b>    | <b>735,240</b>    | <b>183,652</b>    | <b>52,010</b>    | <b>325,164</b>    | <b>286,303</b>      |                  | <b>1,582,369</b>    |
| <b>SEWER PROJECTS:</b>                     |               |                     |                   |                   |                  |                   |                     |                  |                     |
| smoke test residential houses-             | 12-13         | 10,000              |                   |                   |                  | 0                 |                     |                  | 0                   |
| Lift Station 9A                            | 12-13         | 20,000              |                   |                   | 19,500           |                   |                     |                  | 19,500              |
| Waterline at Dow Tower                     | 12-13         | 40,000              |                   |                   | 22,845           |                   |                     |                  | 22,845              |
| Palm Lane Sewer                            |               |                     |                   |                   |                  | 114,800           |                     |                  | 114,800             |
| N Shady Oaks /plantation                   | 14-15         | 32,000              |                   |                   |                  |                   | 30,000              |                  | 30,000              |
| <b>Total Sewer Projects</b>                |               | <b>102,000</b>      | <b>0</b>          | <b>0</b>          | <b>42,345</b>    | <b>114,800</b>    | <b>30,000</b>       |                  | <b>187,145</b>      |
| <b>OTHER PROJECTS / EQUIPMENT :</b>        |               |                     |                   |                   |                  |                   |                     |                  |                     |
| Wastewater Lab A/C                         | 11-12         | 65,000              |                   | 62,055            |                  |                   |                     |                  | 62,055              |
| <b>Total Other Projects / Equipment</b>    |               | <b>65,000</b>       | <b>0</b>          | <b>62,055</b>     | <b>0</b>         | <b>0</b>          | <b>0</b>            |                  | <b>62,055</b>       |
| <b>Total Water and Sewer Projects</b>      |               | <b>1,614,500</b>    | <b>735,240</b>    | <b>245,707</b>    | <b>94,355</b>    | <b>439,964</b>    | <b>316,303</b>      |                  | <b>1,831,570</b>    |
| <b>New Projects Proposed for 2015-2016</b> |               |                     |                   |                   |                  |                   |                     |                  |                     |
| none                                       |               |                     |                   |                   |                  |                   |                     |                  | 0                   |
|  |               |                     |                   |                   |                  |                   |                     |                  | 0                   |
|  |               |                     |                   |                   |                  |                   |                     |                  | 0                   |
|  |               |                     |                   |                   |                  |                   |                     |                  | 0                   |
|  |               |                     |                   |                   |                  |                   |                     |                  | 0                   |
|  |               |                     |                   |                   |                  |                   |                     |                  | 0                   |
| <b>Total Proposed Projects</b>             |               |                     |                   |                   |                  |                   |                     |                  | <b>0</b>            |
| <b>Total Expenditures</b>                  |               | <b>\$ 1,614,500</b> | <b>\$ 735,240</b> | <b>\$ 245,707</b> | <b>\$ 94,355</b> | <b>\$ 439,964</b> | <b>\$ 316,303</b>   | <b>\$ -</b>      | <b>\$ 1,831,570</b> |

## **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.

# Utility Projects Capital Investment Plan

| CC Rating | Proj No.                | Vision Element          | Staff                 | Project Description                             | FY 2015-16      | 1-2 Years       | 3-5 Years     | 6-10 Years      | 10+ Years     | Future |
|-----------|-------------------------|-------------------------|-----------------------|---|-----------------|-----------------|---------------|-----------------|---------------|--------|
| 1         | <a href="#">SEW-090</a> | Enable Growth           | Public Works Director | Extension of Sewer to Airport                   | RB \$ 3,000,000 |                 |               |                 |               |        |
| 2         | <a href="#">SEW-090</a> | Enable Growth           | Public Works Director | Extension of Sewer to Airport                   | ST \$ 1,500,000 |                 |               |                 |               |        |
| 3         | <a href="#">SEW-087</a> | Maintain Infrastructure | Public Works Director | Renovation of Lift Station 25                   |                 | RB \$ 432,000   |               | RB \$ 429,000   |               |        |
| 4         | <a href="#">SEW-96</a>  | Maintain Infrastructure | Public Works Director | Plantation Drive Sewer                          |                 | RB \$ 328,000   |               |                 |               |        |
| 5         | <a href="#">SEW-93</a>  | Maintain Infrastructure | Public Works Director | Huisache Sewer                                  |                 | RB \$ 298,000   |               |                 |               |        |
| 6         | <a href="#">SEW-95</a>  | Maintain Infrastructure | Public Works Director | Lift Station No. 6                              |                 | RB \$ 276,000   |               |                 |               |        |
| 7         | <a href="#">SEW-92</a>  | Maintain Infrastructure | Public Works Director | Persimmon, 100 Block                            |                 | RB \$ 230,000   |               |                 |               |        |
| 8         | <a href="#">SEW-94</a>  | Maintain Infrastructure | Public Works Director | Lift Station No. 7                              |                 | RB \$ 225,000   |               |                 |               |        |
| 9         | <a href="#">SEW-068</a> | Maintain Infrastructure | Public Works Director | Azalea  |                 | RB \$ 120,000   |               |                 |               |        |
| 10        | <a href="#">SEW-072</a> | Maintain Infrastructure | Public Works Director | Clover Sewer Line Replacement                   |                 | RB \$ 120,000   |               |                 |               |        |
| 11        | <a href="#">SEW-081</a> | Maintain Infrastructure | Public Works Director | Pin Oak / Pin Oak Court                         |                 | RB \$ 120,000   |               |                 |               |        |
| 12        | <a href="#">WAT-034</a> | Maintain Infrastructure | Public Works Director | Meter Replacement (every other year)            |                 | UP \$ 120,000   | UP \$ 120,000 | UP \$ 120,000   | UP \$ 120,000 |        |
| 13        | <a href="#">WAT-091</a> | Maintain Infrastructure | Public Works Director | Persimmon                                       |                 | RB \$ 100,000   |               |                 |               |        |
| 14        | <a href="#">SEW-083</a> | Maintain Infrastructure | Public Works Director | Shady Oaks Lane                                 |                 | RB \$ 90,000    |               |                 |               |        |
| 15        | <a href="#">WAT-086</a> | Maintain Infrastructure | Public Works Director | Ironwood  |                 | RB \$ 90,000    |               |                 |               |        |
| 16        | <a href="#">WAT-013</a> | Maintain Infrastructure | Public Works Director | Clover  |                 | RB \$ 80,000    |               |                 |               |        |
| 17        | <a href="#">SEW-97</a>  | Maintain Infrastructure | Public Works Director | Sycamore Sewer                                  |                 | RB \$ 40,000    |               |                 |               |        |
| 18        | <a href="#">WAT-134</a> | Enable Growth           | Public Works Director | Oak Drive Elevated Tank                         |                 | RB \$ 2,400,000 |               |                 |               |        |
| 19        | <a href="#">WAT-138</a> | Enable Growth           | Public Works Director | New Water Well                                  |                 | RB \$ 950,000   |               |                 |               |        |
| 20        | <a href="#">WAT-043</a> | Maintain Infrastructure | Public Works Director | Repaint Tanks (every 3rd year)                  |                 | RB \$ 540,000   | RB \$ 540,000 | RB \$ 1,080,000 | RB \$ 540,000 |        |
| 21        | <a href="#">WAT-118</a> | Maintain Infrastructure | Public Works Director | Forest Drive, 200 & 300 blocks                  |                 | RB \$ 300,000   |               |                 |               |        |
| 22        | <a href="#">SEW-006</a> | Maintain Infrastructure | Public Works Director | Center Way - Narcissus to End Going East        |                 | RB \$ 220,000   |               |                 |               |        |
| 23        | <a href="#">WAT-049</a> | Maintain Infrastructure | Public Works Director | Chestnut 100 & 200 Blocks                       |                 | RB \$ 160,000   |               |                 |               |        |
| 24        | <a href="#">WAT-047</a> | Maintain Infrastructure | Public Works Director | Carnation 100-300 Block                         |                 | RB \$ 160,000   |               |                 |               |        |
| 25        | <a href="#">WAT-016</a> | Maintain Infrastructure | Public Works Director | Center Way - Narcissus to Sycamore              |                 | RB \$ 90,000    |               |                 |               |        |
| 26        | <a href="#">WAT-116</a> | Maintain Infrastructure | Public Works Director | Garland Court                                   |                 | RB \$ 70,000    |               |                 |               |        |
| 27        | <a href="#">WAT-058</a> | Maintain Infrastructure | Public Works Director | Sweetgum Ct.                                    |                 | RB \$ 70,000    |               |                 |               |        |
| 28        | <a href="#">WAT-112</a> | Maintain Infrastructure | Public Works Director | Jasmine 400 Block                               |                 | RB \$ 50,000    |               |                 |               |        |
| 29        | <a href="#">WAT-075</a> | Maintain Infrastructure | Public Works Director | Crepe Myrtle Ct.                                |                 | RB \$ 40,000    |               |                 |               |        |
| 30        | <a href="#">WAT-017</a> | Maintain Infrastructure | Public Works Director | Oyster Creek Court                              |                 | RB \$ 40,000    |               |                 |               |        |
| 31        | <a href="#">WAT-051</a> | Maintain Infrastructure | Public Works Director | Leeder Ct.                                      |                 | RB \$ 30,000    |               |                 |               |        |
| 32        | <a href="#">SEW-073</a> | Maintain Infrastructure | Public Works Director | Forest Lane / Forest Court                      |                 | RB \$ 30,000    |               |                 |               |        |
| 33        | <a href="#">WAT-135</a> | Maintain Infrastructure | Public Works Director | Water Well Replacement (every 4th year)         |                 |                 |               | RB \$ 1,608,000 | RB \$ 536,000 |        |
| 34        | <a href="#">SEW-089</a> | Maintain Infrastructure | Public Works Director | Replacement of LS 25 Forcemain                  |                 |                 |               | RB \$ 1,072,000 |               |        |
| 35        | <a href="#">SEW-091</a> | Maintain Infrastructure | Public Works Director | DCWRC 20YR Rehab (add detail)                   |                 |                 |               | RB \$ 861,000   |               |        |
| 36        | <a href="#">SEW-088</a> | Maintain Infrastructure | Public Works Director | Local Lift Station Renovations (every 4th year) |                 |                 |               | RB \$ 612,000   | RB \$ 255,000 |        |
| 37        | <a href="#">WAT-084</a> | Maintain Infrastructure | Public Works Director | Huisache  |                 |                 |               | RB \$ 377,000   |               |        |
| 38        | <a href="#">WAT-054</a> | Maintain Infrastructure | Public Works Director | Petunia   |                 |                 |               | RB \$ 243,000   |               |        |
| 39        | <a href="#">SEW-076</a> | Maintain Infrastructure | Public Works Director | Laurel  |                 |                 |               | UP \$ 135,000   |               |        |
| 40        | <a href="#">SEW-079</a> | Maintain Infrastructure | Public Works Director | Persimmon                                       |                 |                 |               | UP \$ 134,000   |               |        |
| 41        | <a href="#">WAT-059</a> | Maintain Infrastructure | Public Works Director | Sycamore 100 block                              |                 |                 |               | UP \$ 133,000   |               |        |
| 42        | <a href="#">SEW-074</a> | Maintain Infrastructure | Public Works Director | Hyacinth  |                 |                 |               | UP \$ 120,000   |               |        |
| 43        | <a href="#">SEW-082</a> | Maintain Infrastructure | Public Works Director | Redbud Lane                                     |                 |                 |               | UP \$ 115,000   |               |        |
| 44        | <a href="#">SEW-070</a> | Maintain Infrastructure | Public Works Director | Cardinal  |                 |                 |               | UP \$ 110,000   |               |        |
| 45        | <a href="#">WAT-014</a> | Maintain Infrastructure | Public Works Director | Hyacinth  |                 |                 |               | UP \$ 81,000    |               |        |
| 46        | <a href="#">WAT-048</a> | Maintain Infrastructure | Public Works Director | Blackgum Court                                  |                 |                 |               | UP \$ 79,000    |               |        |
| 47        | <a href="#">SEW-085</a> | Maintain Infrastructure | Public Works Director | Willow Court                                    |                 |                 |               | UP \$ 71,000    |               |        |

# Utility Projects Capital Investment Plan

| CC Rating | Proj No.                | Vision Element          | Staff                 | Project Description             | FY 2015-16 | 1-2 Years | 3-5 Years | 6-10 Years   | 10+ Years     | Future |
|-----------|-------------------------|-------------------------|-----------------------|---------------------------------|------------|-----------|-----------|--------------|---------------|--------|
| 48        | <a href="#">SEW-054</a> | Maintain Infrastructure | Public Works Director | Pecan Lane                      |            |           |           | RB \$ 64,000 |               |        |
| 49        | <a href="#">WAT-011</a> | Maintain Infrastructure | Public Works Director | Cardinal                        |            |           |           | UP \$ 59,000 |               |        |
| 50        | <a href="#">WAT-089</a> | Maintain Infrastructure | Public Works Director | Oleander & Oleander Court       |            |           |           | UP \$ 53,000 |               |        |
| 51        | <a href="#">WAT-081</a> | Maintain Infrastructure | Public Works Director | Greenbriar                      |            |           |           | UP \$ 48,000 |               |        |
| 52        | <a href="#">SEW-056</a> | Maintain Infrastructure | Public Works Director | Hulsache Street                 |            |           |           | RB \$ 36,000 |               |        |
| 53        | <a href="#">SEW-055</a> | Maintain Infrastructure | Public Works Director | Hulsache Court                  |            |           |           | RB \$ 33,000 |               |        |
| 54        | <a href="#">WAT-085</a> | Maintain Infrastructure | Public Works Director | Hulsache Court                  |            |           |           | RB \$ 27,000 |               |        |
| 55        | <a href="#">WAT-083</a> | Maintain Infrastructure | Public Works Director | Huckleberry                     |            |           |           |              | RB \$ 630,000 |        |
| 56        | <a href="#">WAT-078</a> | Maintain Infrastructure | Public Works Director | Dogwood                         |            |           |           |              | RB \$ 510,000 |        |
| 57        | <a href="#">WAT-122</a> | Maintain Infrastructure | Public Works Director | Daffodil, 100-500 Block         |            |           |           |              | RB \$ 460,000 |        |
| 58        | <a href="#">WAT-095</a> | Maintain Infrastructure | Public Works Director | Southern Oaks                   |            |           |           |              | RB \$ 360,000 |        |
| 59        | <a href="#">WAT-129</a> | Maintain Infrastructure | Public Works Director | Banyan, 100-400 Block           |            |           |           |              | RB \$ 360,000 |        |
| 60        | <a href="#">WAT-050</a> | Maintain Infrastructure | Public Works Director | Corkwood 100 & 200 Block        |            |           |           |              | RB \$ 270,000 |        |
| 61        | <a href="#">WAT-131</a> | Maintain Infrastructure | Public Works Director | Arrowwood, 100, 200 & 300 Block |            |           |           |              | RB \$ 260,000 |        |
| 62        | <a href="#">WAT-087</a> | Maintain Infrastructure | Public Works Director | Lotus                           |            |           |           |              | RB \$ 250,000 |        |
| 63        | <a href="#">WAT-132</a> | Maintain Infrastructure | Public Works Director | Almond, 100 & 200 Block         |            |           |           |              | RB \$ 240,000 |        |
| 64        | <a href="#">SEW-084</a> | Maintain Infrastructure | Public Works Director | Southern Oaks                   |            |           |           |              | RB \$ 230,000 |        |
| 65        | <a href="#">WAT-093</a> | Maintain Infrastructure | Public Works Director | Raintree                        |            |           |           |              | RB \$ 210,000 |        |
| 66        | <a href="#">WAT-094</a> | Maintain Infrastructure | Public Works Director | S. Yaupon                       |            |           |           |              | RB \$ 180,000 |        |
| 67        | <a href="#">WAT-079</a> | Maintain Infrastructure | Public Works Director | Forest Oaks                     |            |           |           |              | RB \$ 180,000 |        |
| 68        | <a href="#">WAT-072</a> | Maintain Infrastructure | Public Works Director | Chestnut                        |            |           |           |              | RB \$ 165,000 |        |
| 69        | <a href="#">WAT-063</a> | Maintain Infrastructure | Public Works Director | Wisteria 100, 500, 600 Blocks   |            |           |           |              | RB \$ 170,000 |        |
| 70        | <a href="#">WAT-012</a> | Maintain Infrastructure | Public Works Director | Willow Dr - Persimmon to Redbud |            |           |           |              | RB \$ 170,000 |        |
| 71        | <a href="#">WAT-101</a> | Maintain Infrastructure | Public Works Director | Tulip Trail                     |            |           |           |              | RB \$ 160,000 |        |
| 72        | <a href="#">WAT-055</a> | Maintain Infrastructure | Public Works Director | Poinsettia 100-400 Block        |            |           |           |              | UP \$ 150,000 |        |
| 73        | <a href="#">WAT-082</a> | Maintain Infrastructure | Public Works Director | Hickory                         |            |           |           |              | UP \$ 150,000 |        |
| 74        | <a href="#">WAT-062</a> | Maintain Infrastructure | Public Works Director | White Oak & White Oak Ct.       |            |           |           |              | RB \$ 140,000 |        |
| 75        | <a href="#">WAT-111</a> | Maintain Infrastructure | Public Works Director | Larkspur                        |            |           |           |              | RB \$ 130,000 |        |
| 76        | <a href="#">SEW-077</a> | Maintain Infrastructure | Public Works Director | Lily                            |            |           |           |              | UP \$ 130,000 |        |
| 77        | <a href="#">WAT-090</a> | Maintain Infrastructure | Public Works Director | Pansy Path                      |            |           |           |              | UP \$ 130,000 |        |
| 78        | <a href="#">WAT-069</a> | Maintain Infrastructure | Public Works Director | Bougainvillea                   |            |           |           |              | UP \$ 130,000 |        |
| 79        | <a href="#">WAT-097</a> | Maintain Infrastructure | Public Works Director | Talisman                        |            |           |           |              | UP \$ 120,000 |        |
| 80        | <a href="#">WAT-130</a> | Maintain Infrastructure | Public Works Director | Aster Lane, 100 Block           |            |           |           |              | UP \$ 120,000 |        |
| 81        | <a href="#">WAT-074</a> | Maintain Infrastructure | Public Works Director | Cottonwood                      |            |           |           |              | UP \$ 110,000 |        |
| 82        | <a href="#">SEW-067</a> | Maintain Infrastructure | Public Works Director | Aster Lane                      |            |           |           |              | UP \$ 110,000 |        |
| 83        | <a href="#">WAT-073</a> | Maintain Infrastructure | Public Works Director | Coffee                          |            |           |           |              | UP \$ 110,000 |        |
| 84        | <a href="#">WAT-057</a> | Maintain Infrastructure | Public Works Director | Sage                            |            |           |           |              | UP \$ 110,000 |        |
| 85        | <a href="#">WAT-008</a> | Maintain Infrastructure | Public Works Director | OCD - Circle Way to Yaupon      |            |           |           |              | RB \$ 110,000 |        |
| 86        | <a href="#">WAT-009</a> | Maintain Infrastructure | Public Works Director | OCD - Yaupon to Forest Drive    |            |           |           |              | RB \$ 110,000 |        |
| 87        | <a href="#">WAT-096</a> | Maintain Infrastructure | Public Works Director | Sugar Cane Trace                |            |           |           |              | UP \$ 100,000 |        |
| 88        | <a href="#">WAT-102</a> | Maintain Infrastructure | Public Works Director | This Way, 400 Block             |            |           |           |              | UP \$ 100,000 |        |
| 89        | <a href="#">WAT-068</a> | Maintain Infrastructure | Public Works Director | Balsam                          |            |           |           |              | UP \$ 100,000 |        |
| 90        | <a href="#">WAT-070</a> | Maintain Infrastructure | Public Works Director | Buttercup                       |            |           |           |              | UP \$ 90,000  |        |
| 91        | <a href="#">SEW-053</a> | Quality of Life         | Public Works Director | Odor Control Improvement        |            |           |           |              | UP \$ 90,000  |        |
| 92        | <a href="#">WAT-104</a> | Maintain Infrastructure | Public Works Director | Sweetgum Court                  |            |           |           |              | UP \$ 80,000  |        |
| 93        | <a href="#">WAT-031</a> | Maintain Infrastructure | Public Works Director | S Cedar Water Improvements      |            |           |           |              | UP \$ 80,000  |        |
| 94        | <a href="#">WAT-071</a> | Maintain Infrastructure | Public Works Director | Cacao                           |            |           |           |              | UP \$ 80,000  |        |

### Utility Projects Capital Investment Plan

| CC Rating                    | Proj No.                | Vision Element          | Staff                 | Project Description                      | FY 2015-16          | 1-2 Years           | 3-5 Years           | 6-10 Years          | 10+ Years           | Future              |
|------------------------------|-------------------------|-------------------------|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 95                           | <a href="#">WAT-109</a> | Maintain Infrastructure | Public Works Director | Lotus, 500 Block                         |                     |                     |                     |                     | UP \$ 80,000        |                     |
| 96                           | <a href="#">WAT-067</a> | Maintain Infrastructure | Public Works Director | Avocado Court                            |                     |                     |                     |                     | UP \$ 70,000        |                     |
| 97                           | <a href="#">WAT-105</a> | Maintain Infrastructure | Public Works Director | Rose Trail                               |                     |                     |                     |                     | UP \$ 70,000        |                     |
| 98                           | <a href="#">WAT-133</a> | Maintain Infrastructure | Public Works Director | Winding Way, 421 to 433                  |                     |                     |                     |                     | UP \$ 70,000        |                     |
| 99                           | <a href="#">SEW-075</a> | Maintain Infrastructure | Public Works Director | Iris                                     |                     |                     |                     |                     | UP \$ 60,000        |                     |
| 100                          | <a href="#">WAT-088</a> | Maintain Infrastructure | Public Works Director | Nasturtium                               |                     |                     |                     |                     | UP \$ 60,000        |                     |
| 101                          | <a href="#">WAT-115</a> | Maintain Infrastructure | Public Works Director | Hickory, 300 Block                       |                     |                     |                     |                     | UP \$ 60,000        |                     |
| 102                          | <a href="#">WAT-127</a> | Maintain Infrastructure | Public Works Director | Bluebell Court                           |                     |                     |                     |                     | UP \$ 60,000        |                     |
| 103                          | <a href="#">WAT-098</a> | Maintain Infrastructure | Public Works Director | Thistle Court                            |                     |                     |                     |                     | UP \$ 50,000        |                     |
| 104                          | <a href="#">WAT-106</a> | Maintain Infrastructure | Public Works Director | Oak Hollow Circle                        |                     |                     |                     |                     | UP \$ 50,000        |                     |
| 105                          | <a href="#">WAT-056</a> | Maintain Infrastructure | Public Works Director | Poplar Court                             |                     |                     |                     |                     | UP \$ 50,000        |                     |
| 106                          | <a href="#">WAT-052</a> | Maintain Infrastructure | Public Works Director | Lotus Court                              |                     |                     |                     |                     | UP \$ 30,000        |                     |
| 107                          | <a href="#">WAT-080</a> | Maintain Infrastructure | Public Works Director | Garland/Heather Lane                     |                     |                     |                     |                     | UP \$ 20,000        |                     |
| 108                          | <a href="#">WAT-033</a> | Enable Growth           | Public Works Director | Water System Expansion Northwest Phase 2 |                     |                     |                     |                     |                     | RB \$ 4,290,000     |
| 109                          | <a href="#">SEW-049</a> | Enable Growth           | Public Works Director | Northeast Master Lift Station & Main     |                     |                     |                     |                     |                     | RB \$ 1,080,000     |
| 110                          | <a href="#">SEW-050</a> | Enable Growth           | Public Works Director | Yaupon Sewer Main Extension              |                     |                     |                     |                     |                     | RB \$ 350,000       |
| 111                          | <a href="#">WAT-044</a> | Enable Growth           | Public Works Director | Yaupon Water Main Extension              |                     |                     |                     |                     |                     | RB \$ 270,000       |
| 112                          | <a href="#">WAT-119</a> | Maintain Infrastructure | Public Works Director | E. Hwy 332: 400, 500 & 900 Blocks        |                     |                     |                     |                     |                     | UP \$ 170,000       |
| <b>Utility Project Total</b> |                         |                         |                       |  | <b>\$ 4,500,000</b> | <b>\$ 2,669,000</b> | <b>\$ 5,270,000</b> | <b>\$ 7,700,000</b> | <b>\$ 9,566,000</b> | <b>\$ 6,160,000</b> |

| FUNDING SOURCE |  | FY 2015-16      | 1-2 Years       | 3-5 Years       | 6-10 Years      | 10+ Years       | Future Bond     |
|----------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| UP:            | Utility Projects Fund                      | UP \$ -         | UP \$ 120,000   | UP \$ 120,000   | UP \$ 1,258,000 | UP \$ 2,940,000 | UP \$ 170,000   |
| RB:            | Revenue Bond                               | RB \$ 3,000,000 | RB \$ 2,549,000 | RB \$ 5,150,000 | RB \$ 6,442,000 | RB \$ 6,626,000 | RB \$ 5,990,000 |
| ST:            | Economic Development (Half Cent Sales Tax) | ST \$ 1,500,000 | ST \$ -         |

Total Revenue Sources \$ 4,500,000 \$ 2,669,000 \$ 5,270,000 \$ 7,700,000 \$ 9,566,000 \$ 6,160,000

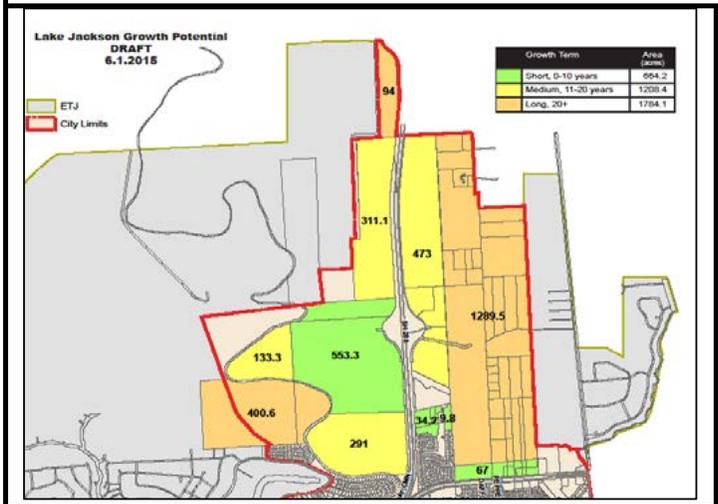
**City of Lake Jackson, Texas  
Capital Improvement Program**

|               |                                      |           |
|---------------|--------------------------------------|-----------|
| <b>SEW-90</b> | <b>Extension of Sewer to Airport</b> | <b>RB</b> |
|---------------|--------------------------------------|-----------|

|                       |               |
|-----------------------|---------------|
| <b>Project Type</b>   | Sewer         |
| <b>Strategic Plan</b> | Enable Growth |

| <b>Financial Plan</b> |                    | <b>Projected</b> |                |                |                 |                | <b>Total</b> |
|-----------------------|--------------------|------------------|----------------|----------------|-----------------|----------------|--------------|
|                       | <b>Prior Years</b> | <b>FY 15-16</b>  | <b>1-2 YRS</b> | <b>3-5 YRS</b> | <b>6-10 YRS</b> | <b>10+ YRS</b> |              |
| Debt                  | Yes                |                  |                |                |                 |                |              |
| Design                | 0                  | 400,000          |                |                |                 |                |              |
| Construct             | 0                  | 3,800,000        |                |                |                 |                |              |
| Other                 | 0                  | 300,000          |                |                |                 |                |              |

**Description :**  
Project entails providing a phased approach to providing utilities to the airport. Approximately \$4.5 million would be committed to construct main trunk lines, lift stations, and force mains back to our existing plant required to extend service to the TDCJ unit, airport, and Lake Jackson Business Park. This will allow TDJC to get out of the "sewage" business and provide the flow needed to have a functioning system for the airport and the Lake Jackson Business Park.



| <b>Estimated Project Cost:</b> | <u>Original</u>  | <u>Revised</u>   |
|--------------------------------|------------------|------------------|
| Design                         | 400,000          | 400,000          |
| Construct                      | 3,800,000        | 3,800,000        |
| Other                          | 300,000          | <b>300,000</b>   |
| <b>Total</b>                   | <b>4,500,000</b> | <b>4,500,000</b> |

|             |       |          |      |
|-------------|-------|----------|------|
| Base CCI    | 254.3 | Increase | 1.00 |
| Current CCI | 254.3 |          |      |

**Assigned:** Public Works Director

**Funding:** Revenue Bond  
Half-Cent Sales Tax Fund

**Justification**  
Project will open up several hundred acres of property for commercial-industrial development. It promotes the growth of the airport and gets the second phase of utilities in place. The project will also aid in the development of the 200+ acres in Alden slated for commercial development in its north boundary.

**Supplemental Information:**  
The City would ask the County, Alden and TDCJ to donate lift station sites, ROW's and easements required for these facilities. We expect permitting and construction to take about 2 to 3 years.

**Impact of capital investment on operating budget:**

**Estimated Useful Life of Capital Investment:**

## LONG TERM CAPITAL PROJECTS

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In 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.

As we finish this Master Plan cycle and begin the process of updating the next 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.

### A. Extension of Water & Sewer to Airport

\$2.5 million has been allocated to provide water to the Airport/Alden area. \$1.5 million came from the LJDC.

We have secured a nearly 4 acre site from Brazoria County just east of the airport for our new water pump station. Initially we will install a vault to accept BWA water ground storage and pumping capacity to serve the Airport, Business Park and initial phase of the Alden Development. A water line will be run south to Alden and west to the Airport for each to tie on to. This project should be complete by the end of 2015.

We also have proposed a \$4.5 million project to extend sewer system to this same area. Engineering for the sewer system has begun. Funding for this project will come from a \$3 million revenue bond and \$1.5 million from the LJDC. These bonds will be sold in late 2015. Construction should begin in 2016.

In time both these initial water and sewer systems will be expanded to meet growth as it occurs. For example, the water pumping site will eventually be home to more ground storage, a water well and a water tower. Much of this will be paid by the developers of the Alden development.

Besides the Airport itself, the first real beneficiary will be the Wayne Scott Prison Unit. They want out of the utility business. This gives us a large customer in that area to help generate additional utility revenues.

### 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)

## LONG TERM CAPITAL PROJECTS

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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 adjoining properties in this area. Currently a developer is looking at putting in a 420 unit multi-family project on 31 acres north of FM2004 near CR288.

### C. Northwest Lake Jackson

This area was initially identified as a long range project in the Master Plan, but moved to the forefront as the former prison farm areas was acquired by private interests (Cresco) who are currently master planning this development. Negotiations have been under way for the development of this 987 acre tract known as Alden and how funding of the various infrastructures will be provided. The latest holdup on developing this property has been the new FEMA flood maps. The city hired LJA Engineering to do a thorough study at this area. This \$85,000 effort is nearing its end. We hope that FEMA will accept LJA's work this summer, so that plans for this development can move forward.

As noted, a \$2.5 million water facility is currently under construction to provide water to the Airport and surrounding area. Brazoria County has donated about 4 acres east of the airport which are providing a location to receive Brazosport Water Authority water, ground storage and booster pumps along with water mains. \$4.5 million is being planned from Revenue Bonds and LJDC funding to extend our sewer infrastructure to this site and connect directly to our current wastewater treatment plant. Those bonds should be sold by late 2015 and construction on this system should begin in 2016.

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 following were the initial estimates to develop the Alden S/D. This plan is undergoing substantial revisions to meet market conditions and to adjust to the proposed FEMA Flood Maps.

### Alden:

- 990 acre mixed use development
- Approximately 1,300 + single family lots
- Housing Price Range: \$150,000 - \$275,000 (in 2009 \$)
- Projected to add over \$450 million in value (in 2009 \$) once built out
- 200 acres of detention
- The project will be phased over a 10-15 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 acres
- Multi-family is "capped" at 630 units
- The MMD will provide water, sewer, and drainage specific to the project
- Current cost estimates to develop the property range from \$36 to \$40 million:
  - water \$3.5 million

## LONG TERM CAPITAL PROJECTS

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- 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

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 \$26 million to complete and will be funded mostly

## LONG TERM CAPITAL PROJECTS

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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 late 2015.

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.

### The Next 20 Years

We are completing work on our next 20 year update of our Master Plan. The firm of Kendig-Keast has been retained to facilitate the development of our next Master Plan. Council has authorized \$220,000 for this update.

When this plan is complete sometime in late 2015, a new set of long-term goals will be established and capital projects will be identified to address those goals and our coming growth through 2035.

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# ECONOMIC DEVELOPMENT FUNDS



LAKE JACKSON

*City of Enchantment*

*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 were included in the FY13-14 LJDC budget. In FY2014-15, \$249,620 was provided for Recreation Center improvements. In FY15-16, \$218,000 is budgeted to finish the various A/C repairs at the center and to improve Natatorium and Gym lighting (LED).

**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. In FY2015-2016, this contingency is proposed to become \$250,000 annually.

**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 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 funded \$126,395 in FY13-14 and \$449,620 in FY14-15 to fund various parks and golf course project. In FY2015-16, \$215,000 is being budgeted mainly for Recreation Center improvements.

**Airport/Alden Business Park** - We have proposed the Gulf Coast Airport and Lake Jackson Business Park. In FY2013-14, \$1.5 million in debt was sold to help extend water to the airport. This debt will be combined with \$1 million in revenue bonds sold in 2014 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 designated \$4.5 million to provide sewer service to this area. \$3 million will come from revenue bonds. \$1.5 million will come from the LJDC. These bonds will be sold in late 2015.

The initial impetus for the utility extension was to provide water to the county airport. Brazoria County has built a new terminal building and their current well and septic system is inadequate. The County has donated a 4 acre site for us to place the new water facilities.

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. We have secured an agreement with them. They will be an important customer for us in this area that will help make this utility expansion affordable.

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.

**HEB & Dow Texas Innovations Center** - The LJDC sold \$5.5 million in certificates of obligations in late 2014 to fund public infrastructure improvements for the redevelopment of Oak Woods and the HEB project (\$3 million) and the Dow Texas Innovations Center (\$2.5 million). The HEB project is complete. Dow will begin moving employees into their new administrative building this summer. The two research and development buildings are still under construction and should open in 2016.

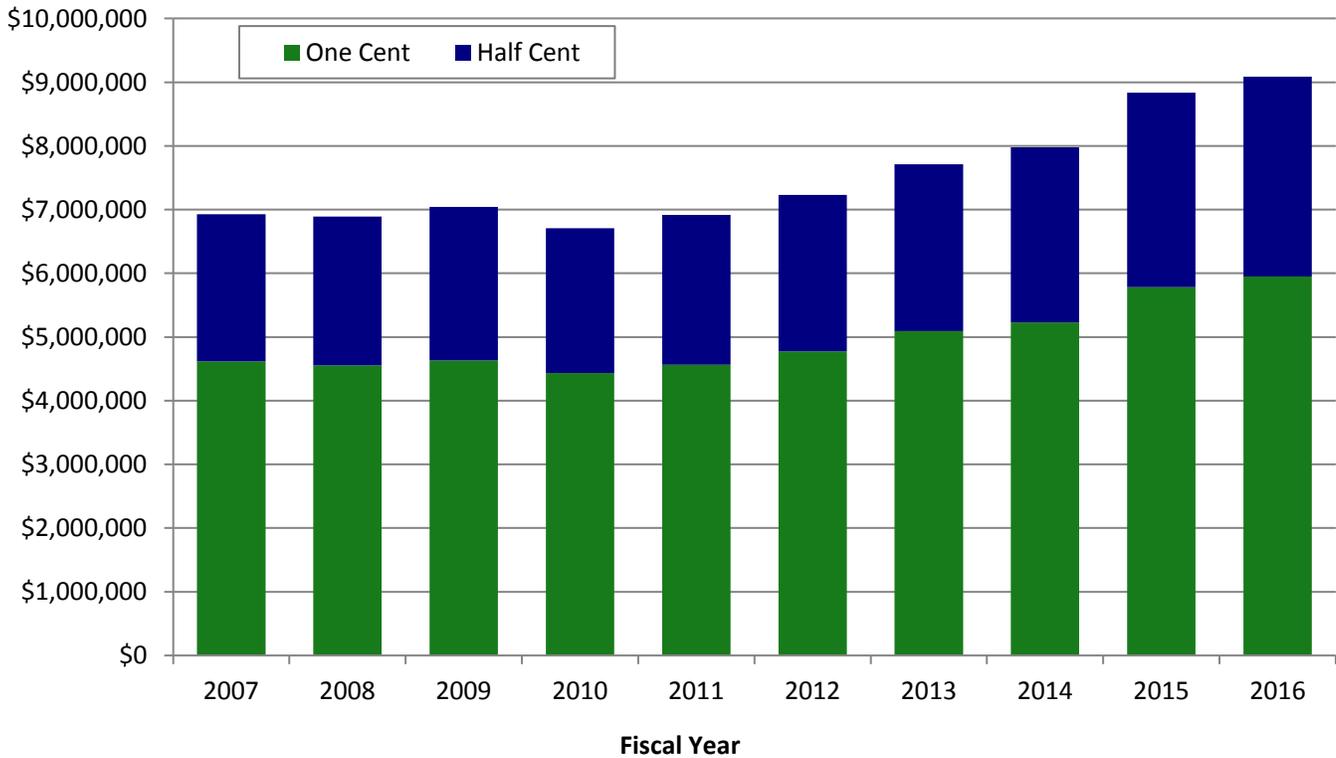
## ECONOMIC DEVELOPMENT FUND

| <b><i>RESOURCES</i></b>            | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|------------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>                | \$ 2,292,698              | \$ 2,412,766              | \$ 2,412,766                 | \$. 1,932,041               |
| <b>Revenues</b>                    |                           |                           |                              |                             |
| Half Cent Sales Tax                | \$ 2,752,237              | \$ 2,783,000              | \$ 3,051,207                 | \$ 3,135,000                |
| Interest Income                    | 13,761                    | 8,000                     | 8,000                        | 10,000                      |
|                                    | <b>\$ 2,765,998</b>       | <b>\$ 2,791,000</b>       | <b>\$ 3,059,207</b>          | <b>\$ 3,145,000</b>         |
| <b>Total Resources</b>             | <b>\$ 5,058,696</b>       | <b>\$ 5,203,766</b>       | <b>\$ 5,471,973</b>          | <b>\$ 5,077,041</b>         |
| <b><i>EXPENDITURES</i></b>         | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
| Transfer to Econ. Devl. Debt Serv. | \$ 1,159,135              | \$ 1,551,615              | \$ 1,551,614                 | \$ 1,502,812                |
| New Bond issue - Sewer to Airport  |                           |                           |                              | 200,000                     |
| Natatorium Ventilation Sock        | 27,055                    | -                         | -                            |                             |
| A/C Replacement Golf Course        | 6,970                     | -                         | -                            |                             |
| Rec Air Handlers & Controlers      | 9,380                     | 124,620                   | 154,600                      |                             |
| Replc Locker Rm Plumbing           | (300)                     | -                         | -                            |                             |
| Rec Center AC Roof Tops            | -                         | 175,000                   | 175,000                      | 175,000                     |
| Mobile Storage Units               | -                         | -                         | 3,025                        |                             |
| S. Parking Place Design            | 22,657                    | 65,268                    | 65,268                       |                             |
| This Way - C/Way to 332            | -                         | 385,000                   | 385,000                      |                             |
| New Mall Entrance                  | 300,000                   | -                         | -                            |                             |
| Expand Rec check-in station        | 47,401                    | -                         | -                            |                             |
| Golf course security system        | 7,999                     | -                         | -                            |                             |
| Bunker renovations                 | 15,351                    | -                         | -                            |                             |
| Downtown Maintenance               | 44,508                    | 50,000                    | 50,000                       | 50,000                      |
| Rec Center Natatorium Lighting     | -                         | -                         | -                            | 40,000                      |
| Transfer to Golf Debt Service      | 505,774                   | 505,425                   | 505,425                      | 498,100                     |
| Golf Course Operating              | 150,000                   | 300,000                   | 300,000                      | 250,000                     |
| Transfer to General Fund           | 350,000                   | 350,000                   | 350,000                      | 350,000                     |
| <b>Total Expenditures</b>          | <b>\$ 2,645,930</b>       | <b>\$ 3,506,928</b>       | <b>\$ 3,539,932</b>          | <b>\$ 3,065,912</b>         |
| <b>Ending Fund Balance</b>         | <b>\$ 2,412,766</b>       | <b>\$ 1,696,838</b>       | <b>\$ 1,932,041</b>          | <b>\$ 2,011,129</b>         |



# Sales Tax History

|           | <u>Fiscal Year</u> | <u>One Cent Sales Tax</u> | <u>Half Cent Sales Tax</u> | <u>Percentage Growth</u> |
|-----------|--------------------|---------------------------|----------------------------|--------------------------|
|           | 2007               | \$4,618,469               | \$2,309,235                | 8.37%                    |
|           | 2008               | 4,553,842                 | 2,337,052                  | -0.53%                   |
|           | 2009               | 4,634,553                 | 2,408,688                  | 2.21%                    |
|           | 2010               | 4,432,443                 | 2,277,196                  | -4.74%                   |
|           | 2011               | 4,562,725                 | 2,355,777                  | 3.11%                    |
|           | 2012               | 4,772,141                 | 2,457,990                  | 4.50%                    |
|           | 2013               | 5,093,359                 | 2,619,312                  | 6.67%                    |
| Actual    | 2014               | 5,226,636                 | 2,752,237                  | 3.45%                    |
| Projected | 2015               | 5,782,415                 | 3,051,207                  | 10.71%                   |
| Budgeted  | 2016               | 5,950,000                 | 3,135,000                  | 2.85%                    |



## **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 \$5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, \$2 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the expansion of the water lines to the airport, and \$3.8 million in refunding bonds. The bonds refunded represent 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 \$5.95 million Certificates of Obligation issued in November, 1997 to provide funding for the construction of the Youth Sportsplex and Civic Center/Plaza.

In this Budget (FY 15-16) is the recommendation from the Lake Jackson Development Corporation to the City Council to fund the extension of sewer utilities to the northern growth corridor of the city. The extension of utilities will open the area around the airport for commercial and light industrial development. The \$1.5 million obligation will be leveraged with \$3.5 million in utility revenue bonds.

## ECONOMIC DEVELOPMENT DEBT SERVICE FUND

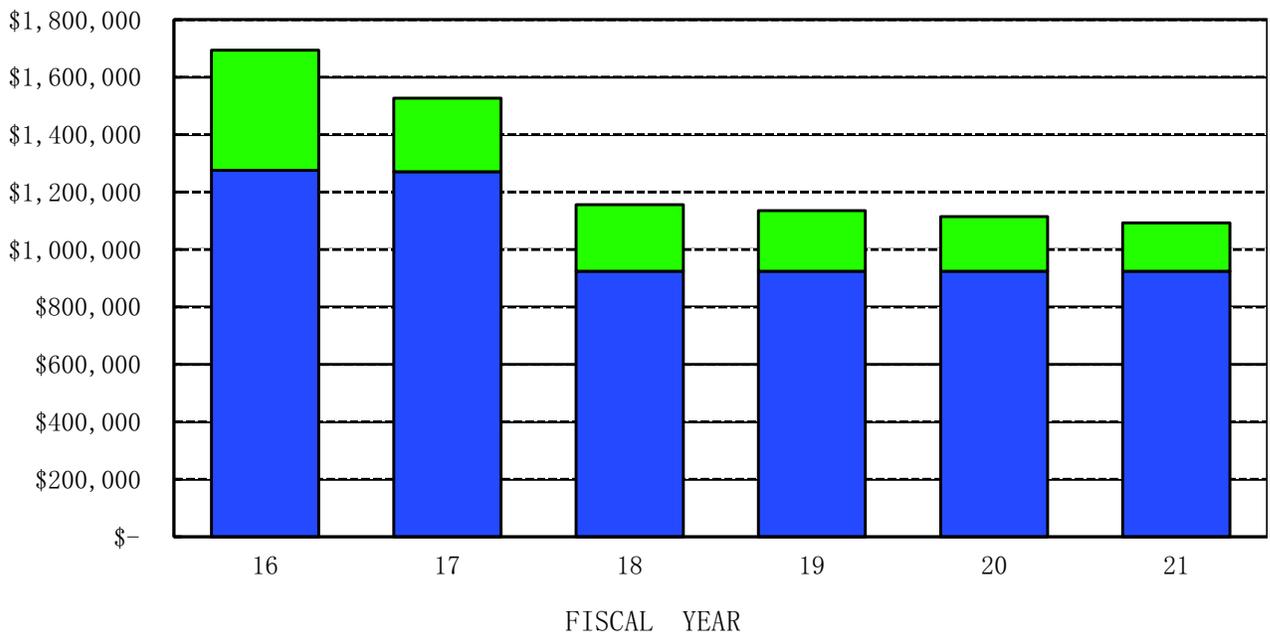
| <b><i>RESOURCES</i></b>   | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATE<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>Fund Balance</b>       | \$ 0                      | \$ 1,792                  | \$ 1,792                    | \$ 0                        |
| <b>Revenues</b>           |                           |                           |                             |                             |
| Transfer from Econ. Devl. | 1,159,135                 | 1,557,615                 | 1,557,615                   | 1,702,812                   |
| Proceeds from Bonds       | 1,500,000                 |                           |                             |                             |
| Other Financing Sources   | 40,920                    | 0                         | 69,571                      | 0                           |
|                           | <u>2,700,055</u>          | <u>1,557,615</u>          | <u>1,627,186</u>            | <u>1,702,812</u>            |
| <b>Total Resources</b>    | <b>\$ 2,700,055</b>       | <b>\$ 1,559,407</b>       | <b>\$ 1,628,978</b>         | <b>\$ 1,702,812</b>         |

| <b><i>EXPENDITURES</i></b>         | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATE<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|------------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Principal                          | \$ 863,325                | \$ 1,132,362              | \$ 1,132,361                | \$ 1,276,389                |
| Interest                           | 293,646                   | 419,253                   | 419,254                     | 418,060                     |
| Bond Issue Cost                    | 36,679                    |                           | 69,571                      |                             |
| Oper Trnsf/2013 W&S Rev Const Bond | 1,504,241                 |                           |                             |                             |
| Paying Agent Fees                  | 372                       | 6,000                     | 7,791                       | 8,363                       |
|                                    | <u>2,698,263</u>          | <u>1,557,615</u>          | <u>1,628,977</u>            | <u>1,702,812</u>            |
| <b>Total Expenditures</b>          |                           |                           |                             |                             |
| <b>Ending Fund Balance</b>         | <b>\$ 1,792</b>           | <b>\$ 1,792</b>           | <b>\$ 0</b>                 | <b>\$ 0</b>                 |

## CERTIFICATE OF OBLIGATION DEBT SERVICE SCHEDULE

| DATE         | CURRENT DEBT<br>FISCAL TOTALS |                  | ESTIMATED DEBT<br>FISCAL TOTALS |                | FISCAL<br>GRAND TOTALS |                  |                   |
|--------------|-------------------------------|------------------|---------------------------------|----------------|------------------------|------------------|-------------------|
|              | PRINCIPAL                     | INTEREST         | PRINCIPAL                       | INTEREST       | PRINCIPAL              | INTEREST         | TOTAL             |
| 2015 - 16    | 1,126,388                     | 368,060          | 150,000                         | 50,000         | 1,276,388              | 418,060          | 1,694,448         |
| 2016 - 17    | 1,120,407                     | 209,363          | 150,000                         | 47,250         | 1,270,407              | 256,613          | 1,527,020         |
| 2017 - 18    | 775,000                       | 189,188          | 150,000                         | 42,000         | 925,000                | 231,188          | 1,156,188         |
| 2018 - 19    | 775,000                       | 173,625          | 150,000                         | 36,750         | 925,000                | 210,375          | 1,135,375         |
| 2019 - 20    | 775,000                       | 157,875          | 150,000                         | 31,500         | 925,000                | 189,375          | 1,114,375         |
| 2020 - 21    | 775,000                       | 142,125          | 150,000                         | 26,250         | 925,000                | 168,375          | 1,093,375         |
| 2021 - 22    | 775,000                       | 126,000          | 150,000                         | 21,000         | 925,000                | 147,000          | 1,072,000         |
| 2022 - 23    | 775,000                       | 109,375          | 150,000                         | 15,750         | 925,000                | 125,125          | 1,050,125         |
| 2023 - 24    | 625,000                       | 94,875           | 150,000                         | 10,500         | 775,000                | 105,375          | 880,375           |
| 2024 - 25    | 625,000                       | 82,375           | 150,000                         | 5,250          | 775,000                | 87,625           | 862,625           |
| 2025 - 26    | 625,000                       | 69,500           |                                 |                | 625,000                | 69,500           | 694,500           |
| 2026 - 27    | 625,000                       | 56,438           |                                 |                | 625,000                | 56,438           | 681,438           |
| 2027 - 28    | 625,000                       | 43,125           |                                 |                | 625,000                | 43,125           | 668,125           |
| 2028 - 29    | 625,000                       | 29,563           |                                 |                | 625,000                | 29,563           | 654,563           |
| 2029 - 30    | 625,000                       | 15,875           |                                 |                | 625,000                | 15,875           | 640,875           |
| 2030 - 31    | 375,000                       | 7,500            |                                 |                | 375,000                | 7,500            | 382,500           |
| 2031 - 32    | 375,000                       | 4,500            |                                 |                | 375,000                | 4,500            | 379,500           |
| 2032 - 33    | 375,000                       | 1,500            |                                 |                | 375,000                | 1,500            | 376,500           |
| 2033 - 34    | 275,000                       | 0                |                                 |                | 275,000                | 0                | 275,000           |
| <b>TOTAL</b> | <b>12,671,795</b>             | <b>1,880,861</b> | <b>1,500,000</b>                | <b>286,250</b> | <b>14,171,795</b>      | <b>2,167,111</b> | <b>16,338,906</b> |

ECONOMIC DEVL. DEBT SERVICE FUND  
LONG - TERM DEBT SCHEDULE



■ PRINCIPAL      ■ INTEREST

## ECONOMIC DEVELOPMENT DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

| CERTIFICATE OF<br>OBLIGATION<br>ISSUE | AMOUNT OF<br>ISSUE | INTEREST<br>RATE | YEAR<br>OF<br>MATURITY | AMOUNT<br>OUTSTANDING<br>@ 10/01/15 | 2015-16<br>PRINCIPAL<br>DUE | 2015-16<br>INTEREST<br>DUE | 2015-16<br>TOTAL<br>DUE |
|---------------------------------------|--------------------|------------------|------------------------|-------------------------------------|-----------------------------|----------------------------|-------------------------|
| C. O. 2009 Ref                        | \$3,834,632        | 2.76             | 2017                   | \$ 696,795                          | \$ 351,389                  | \$ 16,497                  | \$ 367,886              |
| C.O. 2009                             | \$5,000,000        | 3.84             | 2029                   | 3,750,000                           | 250,000                     | 145,625                    | 395,625                 |
| C.O. 2013                             | \$2,000,000        | 2.40             | 2033                   | 1,800,000                           | 100,000                     | 43,750                     | 143,750                 |
| C.O. 2013A                            | \$1,500,000        | 1.98             | 2023                   | 1,200,000                           | 150,000                     | 28,126                     | 178,126                 |
| C.O. 2014                             | \$5,500,000        | 2.00             | 2034                   | 5,225,000                           | 275,000                     | 134,062                    | 409,062                 |
| C.O. 2015                             | \$1,500,000        | PROPOSED         |                        | 1,500,000                           | 150,000                     | 50,000                     | 200,000                 |
| <b>TOTAL ALL ISSUES</b>               |                    |                  |                        | <b>\$ 14,171,795</b>                | <b>\$ 1,276,389</b>         | <b>\$ 418,060</b>          | <b>\$ 1,694,449</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. 2013A

\$1,500,000 to fund the extension of water to the airport.

#### C.O. 2014

\$5,500,000 to fund incentives agreed upon for the new HEB & Dow facilities.

#### C.O. 2015

\$1,500,000 to assist in the funding of the extension of sewer to the airport area

# GOLF COURSE FUNDS

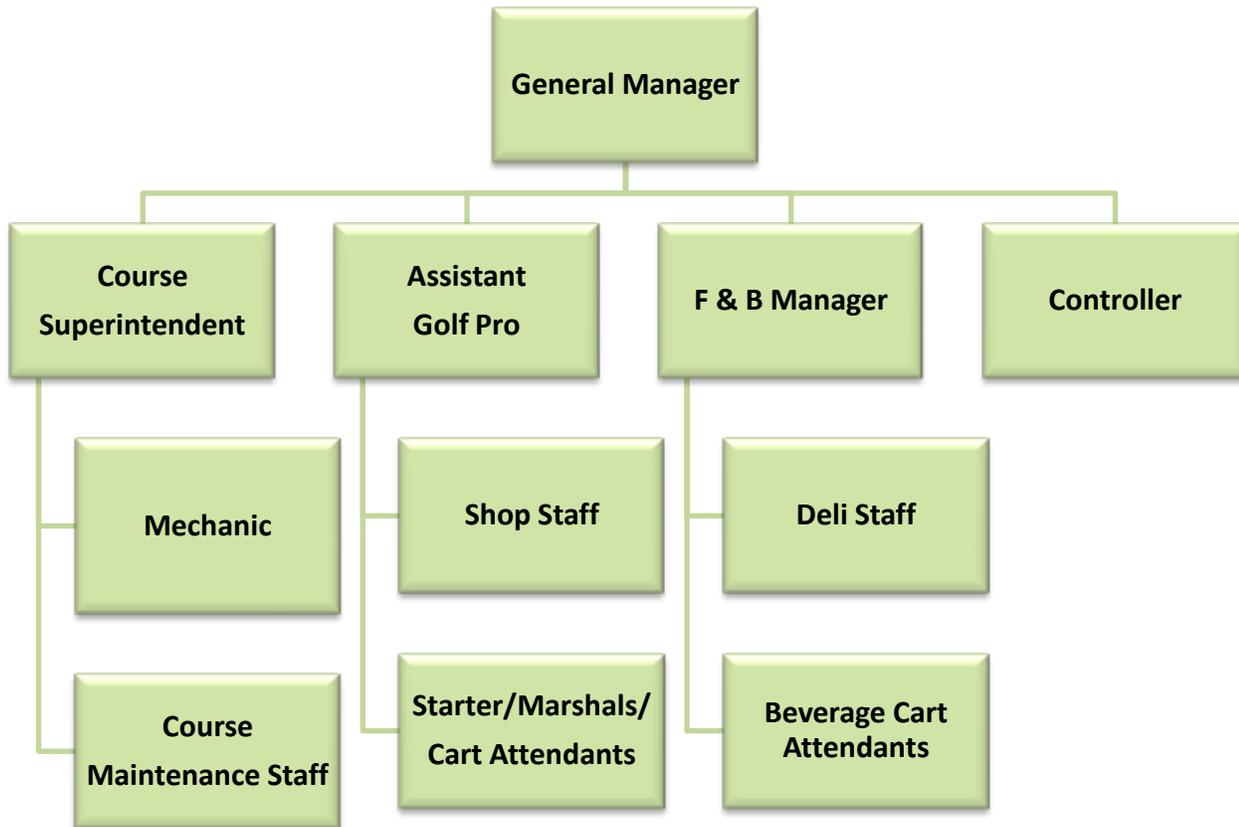


LAKE JACKSON

*City of Enchantment*



# Golf Course



*The City of Lake Jackson has contracted with KemperSports to manage and operate the City owned Wilderness Golf Course. All employees are employed by KemperSports.*

## Program Description

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This Organizational Chart represents the 2016 structure of the staff at The Wilderness Golf Club. The General 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 and businesses along with offering various golf programs for seniors, ladies, juniors, and families throughout our community. We will also reach out and offer affordable and recognizable golf instructional programs throughout the 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

## FY15-16 GOALS & OBJECTIVES

### Department Goals:

- 1 Generate an additional 3,753 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 Generate additional Annual Pass Sales with A La Cart Offering of individual annual passes, family, corporate, and annual range plans.
- 3 Expand Golf & Lunch Packages to Houston Market by running promotion year-round.
- 4 Continue to offer Get Golf Ready Now instructional programs at the facility. Create affordably priced group and individual lesson programs to develop new golf market segments at the Wilderness Golf Club. Grow Get Golf Ready Graduates by 50+.
- 5 Offer Divas League Night for Get Golf Ready Graduates and Participants.
- 6 Schedule STPGA Junior Golf Championship in December to showcase the facility and to attract more visitors to Lake Jackson.
- 7 Utilize GolfNow to market special pricing for PM Shotgun Events– GolfNow is a golf tee-time marketing component of the Golf Channel which promotes off peak tee-time specials.
- 8 Build Additional Promotional Offers for all Special Occasions such as Valentines Day, Mother’s Day, Father’s Day, etc...
- 9 Expand Food and Beverage Event Strategy for Meetings, B-days, and Special Occasions
- 10 Continue to build outing success by offering The Tournament Planning Seminar at least twice per year.
- 11 Structure agreement with the First Tee Program of Houston to offer learning opportunities and educational programs that build character.
- 12 Develop more interclub events with local area golf courses.

| <u>The Wilderness</u>            |                           |                           |                              |                             |
|----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <u>Measures</u>                  | <b>2013-14<br/>Actual</b> | <b>2014-15<br/>Budget</b> | <b>2014-15<br/>Projected</b> | <b>2015-16<br/>Proposed</b> |
| <b>Rounds</b>                    | 43,058                    | 43,989                    | 37,209                       | 40,962                      |
| <b>Resident</b>                  | 29,950                    | 29,824                    | 23,898                       | 25,343                      |
| <b>Non-Resident</b>              | 7,667                     | 8,137                     | 6,752                        | 8,783                       |
| <b>Tournament</b>                | 5,841                     | 6,028                     | 6,559                        | 6,836                       |
| <b>GF/CF Avg./Rd.</b>            | \$26.42                   | \$27.50                   | \$24.89                      | \$25.94                     |
| <b>WGA Membership</b>            | 191                       | 221                       | 134                          | 160                         |
| <b>E-Mail Customer Base</b>      | 12,236                    | 32,500                    | 24,651                       | 27,715                      |
| <b>Pro-Shop \$ Avg./Rd.</b>      | \$3.47                    | \$3.63                    | \$3.08                       | \$3.67                      |
| <b>F &amp; B \$ Avg./Rd.</b>     | \$5.71                    | \$5.69                    | \$6.41                       | \$6.29                      |
| <b>Driving Range \$ Avg./Rd.</b> | \$1.63                    | \$1.61                    | \$1.61                       | 1.71                        |

**THE WILDERNESS GOLF COURSE**

|  | <b>ACTUAL<br/>2013-14</b>  | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATE<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|--|----------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>                          |                            |                           |                             |                             |
| Course & Ground                          | \$ 799,336                 | 968,733                   | 739,224                     | 840,401                     |
| Cart Revenue                             | 200,474                    | 241,054                   | 187,071                     | 222,369                     |
| Golf Shop                                | 145,225                    | 159,715                   | 114,660                     | 150,400                     |
| Range                                    | 66,594                     | 73,141                    | 59,939                      | 70,174                      |
| Food & Beverage                          | 234,691                    | 250,466                   | 238,532                     | 257,788                     |
| General & Administrative                 | 1,165                      | 4,612                     | 643                         | 643                         |
| <b>Total Revenues</b>                    | \$ <u>1,447,485</u>        | <u>1,697,721</u>          | <u>1,340,069</u>            | <u>1,541,775</u>            |
| <b>Cost of Sales</b>                     |                            |                           |                             |                             |
| COGS - Merchandise                       | 98,608                     | 104,156                   | 76,945                      | 95,963                      |
| COGS - Food & beverage                   | 102,466                    | 102,009                   | 96,992                      | 105,668                     |
| <b>Total Cost of Sales</b>               | \$ <u>201,074</u>          | <u>206,165</u>            | <u>173,937</u>              | <u>201,631</u>              |
| <b>Gross Profit</b>                      | \$ <u>1,246,411</u>        | <u>1,491,556</u>          | <u>1,166,132</u>            | <u>1,340,144</u>            |
| <b>EXPENSES</b>                          |                            |                           |                             |                             |
| Salaries & Wages (with benefits)         | 852,215                    | 914,689                   | 905,822                     | 913,067                     |
| Course & Ground                          | 375,026                    | 389,054                   | 378,923                     | 322,725                     |
| Cart                                     | 77,256                     | 75,146                    | 67,050                      | 83,346                      |
| Golf Shop                                | 18,202                     | 16,946                    | 12,159                      | 11,876                      |
| Range                                    | 8,982                      | 5,065                     | 5,886                       | 2,976                       |
| Food & Beverage                          | 20,560                     | 24,836                    | 14,458                      | 14,252                      |
| General & Administrative                 | 124,924                    | 127,471                   | 102,863                     | 100,842                     |
| <b>Total Expenses</b>                    | \$ <u>1,477,165</u>        | <u>1,553,207</u>          | <u>1,487,161</u>            | <u>1,449,084</u>            |
| <b>Net Operating Income</b>              | \$ <u>(230,754)</u>        | <u>(61,651)</u>           | <u>(321,029)</u>            | <u>(108,940)</u>            |
| <b>Non-Operating Revenues (Expenses)</b> |                            |                           |                             |                             |
| Debt Service                             | (3,360)                    | (3,360)                   | (3,360)                     | (3,360)                     |
| Kemper Management Fee                    | (85,260)                   | (87,000)                  | (87,048)                    | (87,048)                    |
| Trsf from General Fund                   | 0                          | 0                         | 100,000                     | 0                           |
| Trsf from Econ. Devl                     | 150,000                    | 150,000                   | 300,000                     | 250,000                     |
| <b>NET INCOME</b>                        | \$ <u><u>(169,374)</u></u> | <u><u>(2,011)</u></u>     | <u><u>(11,437)</u></u>      | <u><u>50,652</u></u>        |

| <b>PERSONNEL</b>       | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATE<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Course & Grounds       | 11.5                      | 11.5                      | 11.5                        | 11.5                        |
| Pro Shop / Admin       | 5.5                       | 5.5                       | 4.5                         | 4.0                         |
| Deli Operations        | 5.0                       | 5.0                       | 5.0                         | 5.0                         |
| Outside Service        | 4.5                       | 4.5                       | 4.5                         | 4.5                         |
| Starter & Marshals     | 3.0                       | 3.0                       | 3.0                         | 3.0                         |
| <b>Total Personnel</b> | <b>29.5</b>               | <b>29.5</b>               | <b>28.5</b>                 | <b>28.0</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 2015-2016 it is anticipated that the debt service will be paid by the \$500,000 transfer from the Economic Development Fund.

## GOLF COURSE BOND DEBT SERVICE FUND

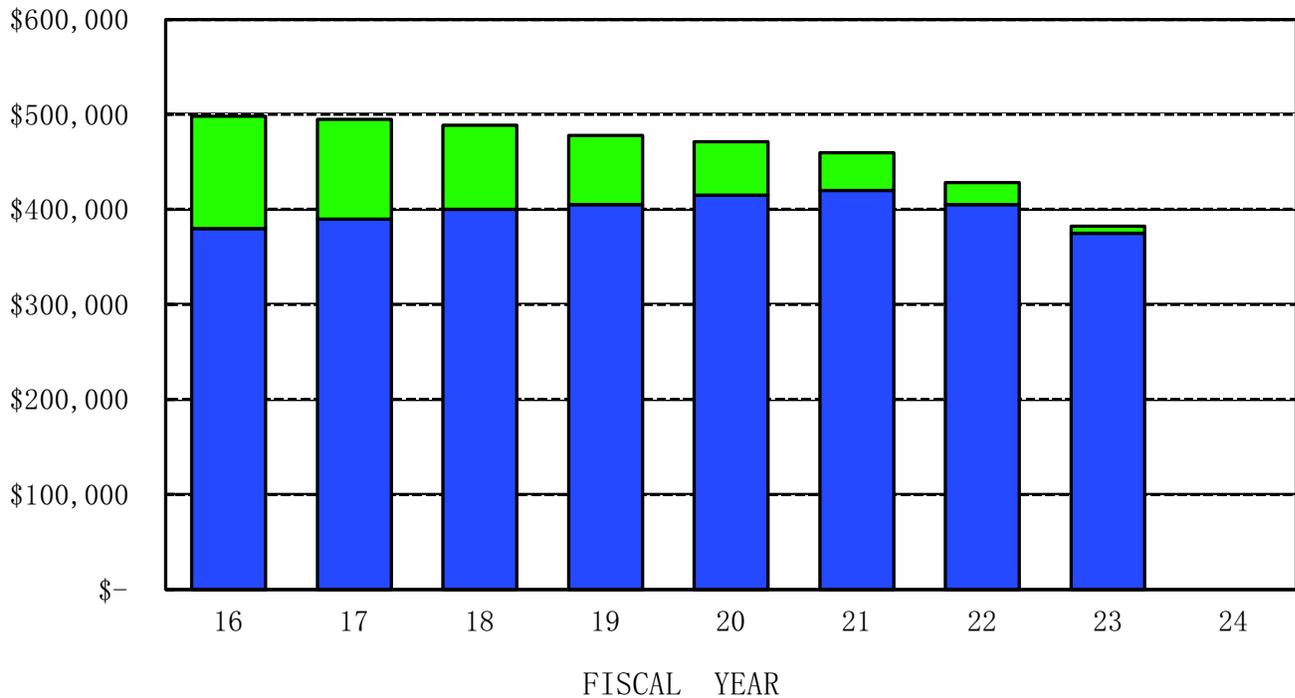
| <b><i>RESOURCES</i></b>    | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATE<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>Fund Balance</b>        | \$ 0                      | \$ 0                      | \$ 0                        | \$ 0                        |
| <b>Revenues</b>            |                           |                           |                             |                             |
| Transfer from Econ. Devl.  | 505,774                   | 506,525                   | 506,525                     | 498,100                     |
|                            | <u>505,774</u>            | <u>506,525</u>            | <u>506,525</u>              | <u>498,100</u>              |
| <b>Total Resources</b>     | \$ 505,774                | \$ 506,525                | \$ 506,525                  | \$ 498,100                  |
|                            |                           |                           |                             |                             |
| <b><i>EXPENDITURES</i></b> | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATE<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
| Principal                  | \$ 365,000                | \$ 365,000                | \$ 365,000                  | \$ 380,000                  |
| Interest                   | 140,525                   | 140,525                   | 140,525                     | 118,100                     |
| Paying Agent Fees          | 249                       | 1,000                     | 1,000                       |                             |
|                            | <u>505,774</u>            | <u>506,525</u>            | <u>506,525</u>              | <u>498,100</u>              |
| <b>Total Expenditures</b>  |                           |                           |                             |                             |
| <b>Ending Fund Balance</b> | \$ 0                      | \$ 0                      | \$ 0                        | \$ 0                        |

# GOLF COURSE BONDS DEBT SERVICE SCHEDULE

| DATE         | 2011 REFUNDING SERIES<br>FISCAL TOTALS |                  |
|--------------|--|------------------|
|              | PRINCIPAL                              | INTEREST         |
| 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            |
| 2023 - 24    |  |                  |
| <b>TOTAL</b> | <b>\$3,190,000</b>                     | <b>\$510,700</b> |

| FISCAL<br>GRAND TOTALS |                  |                    |
|------------------------|------------------|--------------------|
| PRINCIPAL              | INTEREST         | TOTAL              |
| <b>380,000</b>         | <b>118,100</b>   | <b>498,100</b>     |
| <b>390,000</b>         | <b>104,600</b>   | <b>494,600</b>     |
| <b>400,000</b>         | <b>88,800</b>    | <b>488,800</b>     |
| <b>405,000</b>         | <b>72,700</b>    | <b>477,700</b>     |
| <b>415,000</b>         | <b>56,300</b>    | <b>471,300</b>     |
| <b>420,000</b>         | <b>39,600</b>    | <b>459,600</b>     |
| <b>405,000</b>         | <b>23,100</b>    | <b>428,100</b>     |
| <b>375,000</b>         | <b>7,500</b>     | <b>382,500</b>     |
| <b>0</b>               | <b>0</b>         | <b>0</b>           |
| <b>\$3,190,000</b>     | <b>\$510,700</b> | <b>\$3,700,700</b> |

GOLF COURSE DEBT SERVICE FUND  
LONG - TERM DEBT SCHEDULE



■ Interest

Wildflowers in bloom at The Wilderness Golf Course



# 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 2015 with an estimated life of five years, the Parks Department would transfer \$2,000 ( $10,000 \div 5$ ) into the Equipment Replacement Fund in each of the years 2015 thru 2020.

The following purchases have been recommended for FY15-16:

|   |              |
|---|--------------|
| *Replace radio system city-wide                 | \$465,000    |
| Computers and software                          | 269,450      |
| Replace residential rear loader (Sanitation)    | 300,000      |
| Replace commercial side loader (Sanitation)     | 250,000      |
| Replace dump truck CNG (Sewer)                  | 100,000      |
| Replace two patrol units (Police)               | 94,000       |
| EMS "Inferno" unit                              | 39,000       |
| Replace Civic #760 w/Bi-fuel crew cab           | 37,000       |
| New ½ ton CNG pickup (Asst. Utility Supt.)      | 36,000       |
| New pickup (Deputy Fire Marshal)                | 35,000       |
| Replace roll off dumpsters (Sanitation)         | 30,000       |
| Replace 4 yard dumpsters (Sanitation)           | 24,000       |
| Replace two "Gators" (Parks)                    | 22,000       |
| Replace 12 police radar units                   | 19,500       |
| Replace Trimble 5800 Rover GPS (Engineering)    | 19,000       |
| Replace Plotter (Engineering)                   | 18,000       |
| Portable truck lift (Garage)                    | 18,000       |
| Replace Gator (Sewer)                           | 10,000       |
| Replace traffic signal heads @ one intersection | 8,000        |
| Purchase "spare" traffic signal cabinet         | 8,000        |
| Replace ice machine (Service Center)            | <u>8,000</u> |
|   | \$1,809,950  |

*\*Total project is \$965,000. Remaining funds will come from the Capital Projects Fund.*

## EQUIPMENT REPLACEMENT FUND

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In planning for FY 16-17 the following major purchases are contemplated:

|                                   |           |
|-----------------------------------|-----------|
| New fire pumper truck             | \$700,000 |
| Replace commercial roll-off truck | 250,000   |
| Replace ambulance                 | 140,000   |
| Replace bucket truck              | 115,000   |

Along with these pieces of equipment will come the standard replacement of Police Patrol Units, various pickup replacements and the annual allotment for computers and software. Together these will likely require FY16-17 purchases in the \$1.8 million range.

### IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 15-16 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 14-15 are impacting FY 15-16 as follows: Increase (Decrease) in operating budget.

#### General Fund Contributions:

|                           |                  |
|---------------------------|------------------|
| Administration            | 0                |
| Municipal Court           | 0                |
| Finance                   | (805)            |
| Engineering               | (2,800)          |
| Legal                     | 0                |
| Police                    | (89,539)         |
| Fire                      | 53,536           |
| EMS                       | 4,544            |
| Humane                    | 0                |
| Streets                   | (25,075)         |
| Drainage                  | (1,545)          |
| Building/Code Enforcement | (2,000)          |
| Parks                     | (2,976)          |
| Recreation                | 10,380           |
| Garage                    | (760)            |
| Civic Center              | <u>0</u>         |
| Total                     | <u>\$183,750</u> |

#### Utility Fund Contributions:

|               |                   |
|---------------|-------------------|
| Utility Admin | \$790             |
| Water         | 7,578             |
| Wastewater    | (9,361)           |
| Sanitation    | <u>(49,508)</u>   |
| Total         | <u>(\$31,779)</u> |

## EQUIPMENT REPLACEMENT FUND

| <b><i>RESOURCES</i></b>                      | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>PROPOSED</b>     |
|--|---------------------|---------------------|---------------------|---------------------|
|  | <b>2013 - 14</b>    | <b>2014 - 15</b>    | <b>2014 - 15</b>    | <b>2015 - 16</b>    |
| <b>Fund Balance</b>                          | \$ 5,544,711        | \$ 5,813,661        | \$ 5,813,661        | \$ 6,111,766        |
| <b>Revenues</b>                              |                     |                     |                     |                     |
| Transfer from General Fund                   | 971,993             | 995,150             | 995,150             | 1,173,911           |
| Transfer from Utility Fund                   | 716,152             | 668,295             | 623,985             | 636,516             |
| Interest Income                              | 15,412              | 15,000              | 15,000              | 18,000              |
| Sale of Fixed Assets                         | 20,088              | -                   | 20,088              | -                   |
|  | <b>\$ 1,723,646</b> | <b>\$ 1,678,445</b> | <b>\$ 1,654,223</b> | <b>\$ 1,828,427</b> |
| <b>Total Resources</b>                       | <b>\$ 7,268,356</b> | <b>\$ 7,492,106</b> | <b>\$ 7,467,885</b> | <b>\$ 7,940,193</b> |
| <b><i>EXPENDITURES</i></b>                   | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>PROPOSED</b>     |
|  | <b>2013 - 14</b>    | <b>2014 - 15</b>    | <b>2014 - 15</b>    | <b>2015 - 16</b>    |
| Computer Equipment & Software                | \$ 260,126          | \$ 339,265          | \$ 265,891          | \$ 269,450          |
| <b><u>ADMINISTRATION:</u></b>                |                     |                     |                     |                     |
| Department Package Intranet (Civic Plus)     | -                   | 2,850               | -                   | -                   |
| <b><u>FINANCE:</u></b>                       |                     |                     |                     |                     |
| Replace Drive Thru Window                    | 10,114              | -                   | -                   | -                   |
| <b><u>POLICE:</u></b>                        |                     |                     |                     |                     |
| Replace Unit 1066                            | -                   | 38,019              | 36,065              | -                   |
| Replace Unit 1067                            | -                   | 38,019              | 36,065              | -                   |
| Replace Unit 1068                            | -                   | 38,019              | 36,065              | -                   |
| Replace Unit 1070                            | -                   | 38,019              | 36,065              | -                   |
| Replace Unit 851                             | -                   | 29,585              | 34,228              | -                   |
| Replace 16 in-car Video Systems              | 121,991             | -                   | -                   | -                   |
| Replace Unit 1061                            | 31,638              | -                   | -                   | -                   |
| Replace Unit 1077                            | 31,638              | -                   | -                   | -                   |
| Replace Unit # 1123 w/1128                   | 30,886              | -                   | -                   | -                   |
| Replace Unit #1138 w/ 1141                   | -                   | -                   | 35,097              | -                   |
| Replace Unit #1032 ('09 Dodge Charger)       | -                   | -                   | -                   | 47,000              |
| Replace Unit #1079 ('12 Chev Caprice)        | -                   | -                   | -                   | 47,000              |
| Replace 12 police radar units                | -                   | -                   | -                   | 19,500              |
| Radios                                       | -                   | -                   | -                   | 465,000             |
| <b><u>ENGINEERING:</u></b>                   |                     |                     |                     |                     |
| Replace Trimble 5800 Rover GPS               | -                   | -                   | -                   | 19,000              |
| Plotter                                      | -                   | -                   | -                   | 18,000              |
| <b><u>FIRE:</u></b>                          |                     |                     |                     |                     |
| Replace 748 Tanker 1 and 500 Engine 4        | 535,950             | -                   | -                   | -                   |
| Replace 806 Fire Marshal Suburban            | 67,467              | -                   | -                   | -                   |
| New Pick Up Truck                            | -                   | -                   | -                   | 35,000              |
| <b><u>EMS:</u></b>                           |                     |                     |                     |                     |
| Replace Medic 7 Unit 886                     | 106,150             | -                   | -                   | -                   |
| Inferno Intelligent Transport Loading System | -                   | -                   | -                   | 39,000              |
| <b><u>HUMANE</u></b>                         |                     |                     |                     |                     |
| Replace Unit 843                             | -                   | 25,222              | 25,142              | -                   |
| <b><u>BUILDING</u></b>                       |                     |                     |                     |                     |
| Replace Civic #760 w/ CrewCab F150 BiFuel    | -                   | -                   | -                   | 37,000              |

**EXPENDITURES**

|  | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>PROPOSED</b>     |
|--|---------------------|---------------------|---------------------|---------------------|
|  | <b>2013 - 14</b>    | <b>2014 - 15</b>    | <b>2014 - 15</b>    | <b>2015 - 16</b>    |
| <b><u>PARKS:</u></b>                         |                     |                     |                     |                     |
| Replace Unit #1028 Exmark Mower              | -                   | 10,000              | 8,950               | -                   |
| Replace Unit #1029 Exmark Mower              | -                   | 10,000              | 8,950               | -                   |
| Replace Unit #1030 Exmark Mower              | -                   | 10,000              | 8,950               | -                   |
| Replace 572 Aerator                          | 10,290              | -                   | -                   | -                   |
| John Deere Gators                            | -                   | -                   | -                   | 22,000              |
| <b><u>STREETS:</u></b>                       |                     |                     |                     |                     |
| Replace: Traffic signal fixtures             | 22,813              | -                   | -                   | -                   |
| Replace Traffic Signal Fixtures              | -                   | 16,000              | 16,000              | -                   |
| Replace 2009 Street Sweeper                  | -                   | 315,000             | 294,499             | -                   |
| New Traffic Control Cabinet (spare)          | -                   | 8,800               | 8,925               | -                   |
| Replace Traffic Signal Heads, 1 Intersection | -                   | -                   | -                   | 8,000               |
| Spare Traffic Signal Cabinet                 | -                   | -                   | -                   | 8,000               |
| <b><u>DRAINAGE:</u></b>                      |                     |                     |                     |                     |
| Replace Unit #725 Mosquito Fogger            | -                   | 7,800               | 7,800               | -                   |
| Replace Unit #726 Mosquito Fogger            | -                   | 7,800               | 7,800               | -                   |
| <b><u>RECREATION:</u></b>                    |                     |                     |                     |                     |
| Replace 9 Spin Bikes                         | -                   | 14,000              | 13,225              | -                   |
| New & Replacement Hand Dryers                | -                   | 27,000              | -                   | -                   |
| <b><u>GARAGE:</u></b>                        |                     |                     |                     |                     |
| New Portable Truck Lift                      | -                   | 37,000              | 35,132              | -                   |
| New Portable Truck Lift                      | -                   | -                   | -                   | 18,000              |
| Replace Ice Machine                          | -                   | -                   | -                   | 8,000               |
| <b><u>UTILITY ADMIN:</u></b>                 |                     |                     |                     |                     |
| New: 2 Roadrunners for Reading Meters        | -                   | 7,200               | -                   | -                   |
| <b><u>WASTEWATER:</u></b>                    |                     |                     |                     |                     |
| Replace U#569 w/Dump Truck F650 CNG          | -                   | -                   | -                   | 100,000             |
| Replace U#826 w/ John Deere Gator            | -                   | -                   | -                   | 10,000              |
| F350 Super Unit #1129                        | 49,020              | -                   | -                   | -                   |
| John Deere Z960R Mower                       | 7,271               | -                   | -                   | -                   |
| Tuthill Blower                               | 23,984              | -                   | -                   | -                   |
| Upgrade Electrical Pump Station              | 20,000              | -                   | -                   | -                   |
| Upgrade Electrical Pump Station              | 20,000              | -                   | -                   | -                   |
| <b><u>WATER PRODUCTION:</u></b>              |                     |                     |                     |                     |
| Replace Unit #798 w/ Ford F350 Crewcab       | -                   | 51,000              | 51,609              | -                   |
| Replace Unit #894 w/ Ford F350 operator      | -                   | 48,000              | 48,891              | -                   |
| 1/2 Ton CNG Truck - New Asst Superintendent  | -                   | -                   | -                   | 36,000              |
| F350 Super Unit #1130                        | 45,430              | -                   | -                   | -                   |
| John Deere Trac Hoe                          | 55,131              | -                   | -                   | -                   |
| 2013 Bumper Trailer                          | 4,795               | -                   | -                   | -                   |
| <b><u>SANITATION:</u></b>                    |                     |                     |                     |                     |
| New Rear Load Garbage Truck                  | -                   | 280,000             | 282,133             | -                   |
| Replace Unit #630 Dumpster Truck             | -                   | 80,000              | 58,636              | -                   |
| Replace U#751 Commercial Side Load           | -                   | -                   | -                   | 250,000             |
| Replace U#753 Residential Rear Load          | -                   | -                   | -                   | 300,000             |
| Replace 4 Cubic Yard Dumpsters               | -                   | -                   | -                   | 24,000              |
| Replace Roll off Dumpsters                   | -                   | -                   | -                   | 30,000              |
| <b>Total Expenditures</b>                    | <b>\$ 1,454,695</b> | <b>\$ 1,478,598</b> | <b>\$ 1,356,119</b> | <b>\$ 1,809,950</b> |
| <b>Ending Fund Balance</b>                   | <b>\$ 5,813,661</b> | <b>\$ 6,013,508</b> | <b>\$ 6,111,766</b> | <b>\$ 6,130,243</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 decreased steadily.

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.

**PROJECTS FOR FY 2014-15**

Concerned about the dwindling fund balance in the fund, the Parks Board recommended just two projects in FY 2013-14:

|                                      |                  |
|--------------------------------------|------------------|
| Kids Fish                            | \$4,500          |
| *Morrison Park (Shy Pond) Playground | 110,000          |
| Contingency Fund                     | <u>10,000</u>    |
|                                      | <u>\$124,500</u> |

\*In May 2014, voters authorized the sale of a small parcel of Parkland located in the Oak Woods Addition Subdivision. This property was then sold to HEB as part of their overall project in the amount of \$60,000. This funding was earmarked for improvements to Morrison Park at Shy Pond.

**PROJECTS FOR FY 2015-16**

|   |                 |
|---|-----------------|
| Restock Shy Pond/Kid Fish                   | \$4,500         |
| Community (matching) Park Improvement Funds | 25,000          |
| Contingency                                 | <u>10,000</u>   |
|   | <u>\$39,500</u> |

**IMPACT ON THE BUDGET**

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There will be no impact on the operating budget.

## PARK FUND

| <b><i>RESOURCES</i></b> | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>PROPOSED</b>   |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
|                         | <b>2013 - 14</b>  | <b>2014 - 15</b>  | <b>2014 - 15</b>  | <b>2015 - 16</b>  |
| <b>Fund Balance</b>     | \$ 245,889        | \$ 295,836        | \$ 295,836        | \$ 171,836        |
| <b>Revenues</b>         |                   |                   |                   |                   |
| Interest Income         | \$ 447            | \$ 500            | \$ 500            | \$ 0              |
| Sale of Parkland        | 60,000            | 0                 | 0                 | 0                 |
|                         | <b>\$ 60,447</b>  | <b>\$ 500</b>     | <b>\$ 500</b>     | <b>\$ 0</b>       |
| <b>Total Resources</b>  | <b>\$ 306,336</b> | <b>\$ 296,336</b> | <b>\$ 296,336</b> | <b>\$ 171,836</b> |

| <b><i>EXPENDITURES</i></b>                  | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>PROPOSED</b>   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | <b>2013 - 14</b>  | <b>2014 - 15</b>  | <b>2014 - 15</b>  | <b>2015 - 16</b>  |
| Park Renovations *                          | \$ 6,000          | \$ 50,000         | \$ 50,000         | \$ 0              |
| Morrison Park @ Shy Pond                    | 0                 | 60,000            | 60,000            | 0                 |
| Kid Fish/Restocking Shy Pond **             | 4,500             | 4,500             | 4,500             | 4,500             |
| Community (matching) Park Improvement Funds | 0                 | 0                 | 0                 | 25,000            |
| Contingency Fund                            | 0                 | 10,000            | 10,000            | 10,000            |
| <b>Total Expenditures</b>                   | <b>\$ 10,500</b>  | <b>\$ 124,500</b> | <b>\$ 124,500</b> | <b>\$ 39,500</b>  |
| <b>Ending Fund Balance</b>                  | <b>\$ 295,836</b> | <b>\$ 171,836</b> | <b>\$ 171,836</b> | <b>\$ 132,336</b> |

\* Park Renovations (Morrison Park Playground) was budgeted in 2014.

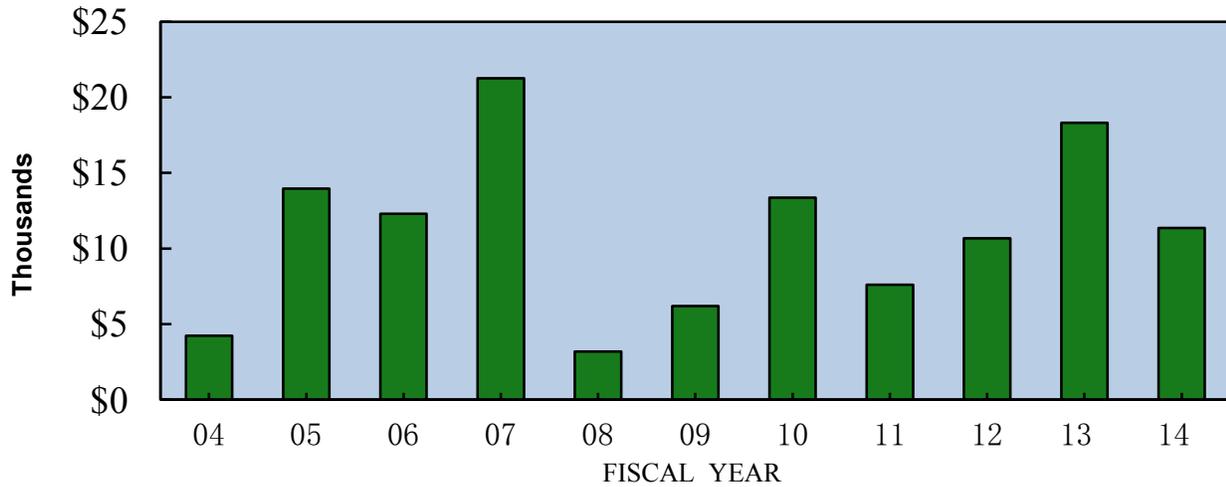
\*\* Beginning in 2015 these funds will be used to restock Shy Pond instead of the Kid Fish event.

## UNEMPLOYMENT INSURANCE FUND

| <b><i>RESOURCES</i></b>    | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>        | \$ 176,847                | \$ 165,785                | \$ 165,785                   | \$ 151,285                  |
| <b>Revenues</b>            |                           |                           |                              |                             |
| Transfer From Utility Fund | \$ 0                      | \$ 0                      | \$ 0                         | \$ 0                        |
| Transfer From General Fund | 0                         | 0                         | 0                            | 0                           |
| Interest                   | 293                       | 500                       | 500                          | 0                           |
|                            | <b>\$ 293</b>             | <b>\$ 500</b>             | <b>\$ 500</b>                | <b>\$ 0</b>                 |
| <b>Total Resources</b>     | <b>\$ 177,140</b>         | <b>\$ 166,285</b>         | <b>\$ 166,285</b>            | <b>\$ 151,285</b>           |

| <b><i>EXPENDITURES</i></b> | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Unemployment Claims        | \$ 11,355                 | \$ 15,000                 | \$ 15,000                    | \$ 15,000                   |
| <b>Total Expenditures</b>  | <b>\$ 11,355</b>          | <b>\$ 15,000</b>          | <b>\$ 15,000</b>             | <b>\$ 15,000</b>            |
| <b>Ending Fund Balance</b> | <b>\$ 165,785</b>         | <b>\$ 151,285</b>         | <b>\$ 151,285</b>            | <b>\$ 136,285</b>           |

## UNEMPLOYMENT CLAIMS



## **MOTEL OCCUPANCY**

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The purpose of this fund is to account for resources generated from the local hotel/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.

Lake Jackson is home to 5 hotels, totaling 460 rooms: Clarion Inn (140), Super 8 (108), Candlewood Suites (85), Best Western (68) and Comfort Suites (59).

## MOTEL OCCUPANCY TAX FUND

| <b>RESOURCES</b>           | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>PROPOSED</b>   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
|                            | <b>2013-14</b>    | <b>2014-15</b>    | <b>2014-15</b>    | <b>2015-16</b>    |
| <b>Fund Balance</b>        | \$ 42,375         | \$ 45,523         | \$ 45,523         | \$ 39,715         |
| <b>Revenues</b>            |                   |                   |                   |                   |
| Motel Occupancy Tax        |                   |                   |                   |                   |
| Best Western               | 0                 | 25,000            | 75,237            | 100,000           |
| Super 8                    | 45,338            | 39,000            | 65,585            | 60,000            |
| Clarion                    | 79,239            | 57,000            | 116,419           | 100,000           |
| Comfort Suites             | 91,273            | 82,000            | 121,642           | 110,000           |
| Candlewood                 | 95,924            | 87,000            | 96,502            | 90,000            |
| Total Occupancy Tax        | <u>\$ 311,775</u> | <u>\$ 290,000</u> | <u>\$ 475,385</u> | <u>\$ 460,000</u> |
| Interest Income            | 180               | 0                 | 139               | 0                 |
|                            | <u>\$ 311,954</u> | <u>\$ 290,000</u> | <u>\$ 475,524</u> | <u>\$ 460,000</u> |
| <b>Total Resources</b>     | <b>\$ 354,329</b> | <b>\$ 335,523</b> | <b>\$ 521,047</b> | <b>\$ 499,715</b> |
| <b>EXPENDITURES</b>        | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>PROPOSED</b>   |
|                            | <b>2013-14</b>    | <b>2014-15</b>    | <b>2014-15</b>    | <b>2015-16</b>    |
| Fine Arts Council          | \$ 43,671         | \$ 41,430         | \$ 67,933         | \$ 65,714         |
| Brazosport Area C of C     | 87,343            | 82,856            | 135,866           | 131,429           |
| Museum of Natural Science  | 65,507            | 62,142            | 101,875           | 98,571            |
| L.J. Historical Museum     | 65,507            | 62,142            | 101,875           | 98,571            |
| Softball Tournament        | 0                 | 3,000             | 3,000             | 0                 |
| Babe Ruth Tournament       | 0                 | 0                 | 0                 | 0                 |
| Marketing Items / Brochure | 3,106             | 2,000             | 2,850             | 0                 |
| Transfer to Special Events | 43,671            | 36,430            | 67,933            | 65,714            |
|                            | <u>\$ 308,806</u> | <u>\$ 290,000</u> | <u>\$ 481,332</u> | <u>\$ 460,000</u> |
| <b>Total Expenditures</b>  | <b>\$ 308,806</b> | <b>\$ 290,000</b> | <b>\$ 481,332</b> | <b>\$ 460,000</b> |
| <b>Ending Fund Balance</b> | <b>\$ 45,523</b>  | <b>\$ 45,523</b>  | <b>\$ 39,715</b>  | <b>\$ 39,715</b>  |

## SPECIAL EVENTS FUND

| <b>RESOURCES</b>               | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>            | \$ 12,308                 | 12,937                    | 12,937                       | 36,056                      |
| <b>Revenues</b>                |                           |                           |                              |                             |
| Transfer from General Fund     | \$ 20,000                 | 25,000                    | 25,000                       | 25,000                      |
| Transfer from Motel Occ.       | 43,671                    | 36,430                    | 67,933                       | 65,714                      |
| Revenues from FOL              | 5,870                     | 13,570                    | 8,073                        | 0                           |
| Revenues from "The Fourth"     |                           |                           |                              |                             |
| Revenues from 70th Celebration |                           |                           |                              |                             |
| Miscellaneous (New Year/70th)  |                           |                           | 4,122                        | 4,200                       |
|                                | \$ 69,541                 | \$ 75,000                 | \$ 105,128                   | \$ 94,914                   |
| <b>Total Resources</b>         | <b>\$ 81,849</b>          | <b>\$ 87,937</b>          | <b>\$ 118,065</b>            | <b>\$ 130,970</b>           |
| <b>EXPENDITURES</b>            | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
| Festival of Lights             | \$ 37,454                 | 40,000                    | 40,437                       | 40,000                      |
| Concerts in the Park           | 9,850                     | 15,000                    | 17,450                       | 17,450                      |
| July 4th Celebration           | 20,000                    | 20,000                    | 20,000                       | 25,000                      |
| 70th Anniversary Celebration   | 1,608                     |                           |                              |                             |
| Miscellaneous (New Years Eve)  |                           |                           | 4,122                        | 4,200                       |
|                                | \$ 68,912                 | \$ 75,000                 | \$ 82,009                    | \$ 86,650                   |
| <b>Total Expenditures</b>      | <b>\$ 68,912</b>          | <b>\$ 75,000</b>          | <b>\$ 82,009</b>             | <b>\$ 86,650</b>            |
| <b>Ending Fund Balance</b>     | <b>\$ 12,937</b>          | <b>\$ 12,937</b>          | <b>\$ 36,056</b>             | <b>\$ 44,320</b>            |

## RED LIGHT CAMERA FUND

| <b>RESOURCES</b>          | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>       | \$ 26,738                 | 23,492                    | 23,492                       | 5,189                       |
| <b>Revenues</b>           |                           |                           |                              |                             |
| Red Light Violation Fines | \$ (3,246)                | 0                         | 0                            | 0                           |
| Miscellaneous             | 0                         | 0                         | 0                            | 0                           |
|                           | <u>\$ (3,246)</u>         | <u>\$ 0</u>               | <u>\$ 0</u>                  | <u>\$ 0</u>                 |
| <b>Total Resources</b>    | <b>\$ 23,492</b>          | <b>\$ 23,492</b>          | <b>\$ 23,492</b>             | <b>\$ 5,189</b>             |

| <b>EXPENDITURES</b>         | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| State of Texas Portion      | \$ 0                      | 0                         | 0                            | 0                           |
| Flashing School Zone Lights | 0                         | 0                         | 0                            | 0                           |
| Xing Guard Safety Equip     | 0                         | 0                         | 0                            | 0                           |
| Solar radar speed signs     | 0                         | 0                         | 0                            | 0                           |
| Medical Drive Speed Study   | 0                         | 20,000                    | 18,303                       | 0                           |
|                             | <u>0</u>                  | <u>20,000</u>             | <u>18,303</u>                | <u>0</u>                    |
| <b>Total Expenditures</b>   | <b>\$ 0</b>               | <b>\$ 20,000</b>          | <b>\$ 18,303</b>             | <b>\$ 0</b>                 |
| <b>Ending Fund Balance</b>  | <b>\$ 23,492</b>          | <b>\$ 3,492</b>           | <b>\$ 5,189</b>              | <b>\$ 5,189</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<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>    | \$ 124,901                | 196,245                   | 196,245                      | 276,245                     |
| <b>Revenues</b>        |                           |                           |                              |                             |
| PEG fees               | \$ 76,844                 | 60,000                    | 80,000                       | 80,000                      |
| Interest               | 0                         | 0                         | 0                            | 0                           |
|                        | <u>\$ 76,844</u>          | <u>\$ 60,000</u>          | <u>\$ 80,000</u>             | <u>\$ 80,000</u>            |
| <b>Total Resources</b> | <b>\$ 201,745</b>         | <b>\$ 256,245</b>         | <b>\$ 276,245</b>            | <b>\$ 356,245</b>           |

| <b>EXPENDITURES</b>        | <b>ACTUAL<br/>2013-14</b>   | <b>BUDGET<br/>2014-15</b>   | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| Capital Outlay             | \$ 5,500                    | 0                           | 0                            | 0                           |
|                            | <u>                    </u> | <u>                    </u> | <u>                    </u>  | <u>                    </u> |
| <b>Total Expenditures</b>  | <b>\$ 5,500</b>             | <b>\$ 0</b>                 | <b>\$ 0</b>                  | <b>\$ 0</b>                 |
| <b>Ending Fund Balance</b> | <u><b>\$ 196,245</b></u>    | <u><b>\$ 256,245</b></u>    | <u><b>\$ 276,245</b></u>     | <u><b>\$ 356,245</b></u>    |

## **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</b>  | <b>ESTIMATED</b> | <b>PROPOSED</b> |
|----------------------------|----------------|------------------|-----------------|
|                            | <b>2013-14</b> | <b>2014-15</b>   | <b>2015-16</b>  |
| <b>Fund Balance</b>        | \$ 122,313     | \$ 108,427       | \$ 48,727       |
| <b>Revenues</b>            |                |                  |                 |
| Seizures                   | \$ 21,498      | 20,000           | 0               |
| Interest                   | 293            | 300              | 0               |
| Other                      | 0              | 0                | 0               |
|                            | \$ 21,791      | \$ 20,300        | \$ 0            |
| <b>Total Resources</b>     | \$ 144,105     | \$ 128,727       | \$ 48,727       |
| <b>EXPENDITURES</b>        |                |                  |                 |
| <b>EXPENDITURES</b>        | <b>ACTUAL</b>  | <b>ESTIMATED</b> | <b>PROPOSED</b> |
|                            | <b>2013-14</b> | <b>2014-15</b>   | <b>2015-16</b>  |
| Reimbursement (30% to DA)  | \$ 0           | \$ 4,000         | \$ 0            |
| Undercover Operations      | 20             | 0                | 0               |
| Operating Supplies         | 12,778         | 76,000           | 0               |
| Miscellaneous              | 22,889         | 0                | 0               |
|                            | \$ 35,687      | \$ 80,000        | \$ 0            |
| <b>Total Expenditures</b>  | \$ 35,687      | \$ 80,000        | \$ 0            |
| <b>Ending Fund Balance</b> | \$ 108,418     | \$ 48,727        | \$ 48,727       |

## GENERAL CONTINGENCY FUND

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>        | \$ 800,086                | \$ 801,448                | \$ 801,448                   | \$ 902,748                  |
| <b>Revenues</b>            |                           |                           |                              |                             |
| Transfer from General Fund | \$ 0                      | \$ 0                      | \$ 100,000                   | \$ 0                        |
| Interest Income            | 1,363                     | 1,000                     | 1,300                        | 1,300                       |
|                            | <u>\$ 1,363</u>           | <u>\$ 1,000</u>           | <u>\$ 101,300</u>            | <u>\$ 1,300</u>             |
| <b>Total Resources</b>     | <b>\$ 801,448</b>         | <b>\$ 802,448</b>         | <b>\$ 902,748</b>            | <b>\$ 904,048</b>           |

| <b>EXPENDITURES</b>        | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Transfer to Utility Fund   | \$ 0                      | \$ 0                      | \$ 0                         | \$ 0                        |
| Transfer to General Fund   | <u>0</u>                  | <u>0</u>                  | <u>0</u>                     | <u>0</u>                    |
| <b>Total Expenditures</b>  | <b>\$ 0</b>               | <b>\$ 0</b>               | <b>\$ 0</b>                  | <b>\$ 0</b>                 |
| <b>Ending Fund Balance</b> | <b>\$ 801,448</b>         | <b>\$ 802,448</b>         | <b>\$ 902,748</b>            | <b>\$ 904,048</b>           |

## UTILITY CONTINGENCY FUND

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>        | \$ 348,494                | \$ 349,088                | \$ 349,088                   | \$ 349,588                  |
| <b>Revenues</b>            |                           |                           |                              |                             |
| Transfer from Utility Fund | \$ 0                      | \$ 0                      | \$ 0                         | \$ 0                        |
| Interest Income            | 594                       | 500                       | 500                          | 500                         |
|                            | <u>\$ 594</u>             | <u>\$ 500</u>             | <u>\$ 500</u>                | <u>\$ 500</u>               |
| <b>Total Resources</b>     | <b>\$ 349,088</b>         | <b>\$ 349,588</b>         | <b>\$ 349,588</b>            | <b>\$ 350,088</b>           |

| <b>EXPENDITURES</b>         | <b>ACTUAL<br/>2013-14</b> | <b>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>PROPOSED<br/>2015-16</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Transfer to<br>Utility Fund | \$ <u>0</u>               | \$ <u>0</u>               | \$ <u>0</u>                  | \$ <u>0</u>                 |
| <b>Total Expenditures</b>   | <b>\$ 0</b>               | <b>\$ 0</b>               | <b>\$ 0</b>                  | <b>\$ 0</b>                 |
| <b>Ending Fund Balance</b>  | <b>\$ <u>349,088</u></b>  | <b>\$ <u>349,588</u></b>  | <b>\$ <u>349,588</u></b>     | <b>\$ <u>350,088</u></b>    |

# 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:

### **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 and the first two major drainage project are complete. Because several the cost of several of the projects have exceeded initial estimates, alternatives for funding for the remaining projects will be discussed with council during the budget process and the fiscal 15-16 year.

### **2010 Downtown Revitalization Bond Construction Fund. ( Portions of Downtown Streets)**

These Certificates of Obligation were issued early in fiscal 2010. Construction of this project was recently completed. Remaining funds will be saved and/or applied to the next phase of downtown construction. 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 used all but approximately \$70,000 in this fund. Therefore we budgeted the This Way – Circle Way to 332 in the Economic Development Fund in FY 13-14. The remaining \$70,000 will be applied to the completion of this project.

### **2013 Infrastructure Improvements Bond Construction Fund**

This fund accounts for the \$4 million proceeds from the issuance of the second and last phase of bonds approved by the voters in May 2010. All projects are for the replacement of streets and associated water, sewer and sidewalks. The first project which includes Magnolia, Laurel and Gardenia streets is complete and the second project consisting of numerous courts is nearing completion.

### **2013 Water and Sewer Bond Construction Fund**

This fund will account for the proceeds from the issuance of \$2 million in Revenue Bonds and \$1.5 million in Certificates of Obligation. Projects to be funded include the Northwest water system expansion, Sewer line replacements, local lift station renovations and repair, repainting of the Dow Ag water tower. The repainting of the water tower is complete and the water project will be out for bid in the near future.

### **2013 Downtown Revitalization Bond Construction Fund**

This fund will account for the proceeds from the issuance of \$2 million in Certificates of Obligation sold in March 2013. Proceeds will be used for the completion of Phase III of the downtown plan – South Parking Place. Engineering for this project has been contracted. We hope to be out for bid soon.

### **2014 Economic Incentives Infrastructure Reimbursement Fund**

This fund accounts for the proceeds from the issuance of \$5.5 million in Certificates of Obligation. Proceeds will be used to reimburse HEB for the public infrastructure installed to redevelop the Oak Woods subdivision and to reimburse Dow for public infrastructure associated with the development of the Dow Texas Innovation Center.

### **2015 Water and Sewer Bond Construction Fund**

This fund will account for the proceeds from a planned issuance of \$3.5 million in Water and Sewer Bonds and \$1.5 million in Certificates of Obligation late in calendar year 2015. This issue will be to extend Sewer to the Airport/ Alden Development.

## **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 was established to account for the first \$3M Phase. These bonds were sold in July 2010.

### **Drainage Projects**

\$2M was allocated for Drainage projects.

The major focus of these projects is ditch improvements downstream from the State Highway 288 project. In the recently completed 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 and Elm crossings. The next project in the cue is the completion of the Yaupon crossings and concrete lining. Cost on the completed projects and remaining projects have exceeded the original estimates, so staff will be discussing alternative construction and funding plans with City Council during the budget process and next fiscal year. In general terms, these projects will improve drainage in the area between Oyster Creek Drive and SH 288/332 or all of the area that drains into the Clute/Lake Jackson (Velasco) ditch.

The Willow / Blossom drainage project designed to reduce localized street flooding in that area of the City will likely be placed back on the Capital Improvement Plan for future consideration..

The local ditch renewal for Timbercreek Park and Upper Slave Ditch are complete and Anchusa Ditch work is being completed with operating funds allocated for drainage maintenance.

### **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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There is minimal direct impact of these projects, however the ditch linings will lessen the long-term maintenance of these ditches necessary to control erosion. Mowing will also be simpler and quicker. Localized minor street flooding during 10 year rain events will be minimized.

**2010 Infrastructure Improvements  
Bond Construction Fund  
As of June 30, 2015**

| <b>Resources</b>                            | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---|----------------------------------|----------------------------|
| Net Proceeds from Bond Issuance             | \$ 3,003,735                     | \$ 3,003,735               |
| Transfer From 2004 Infrastructure Bond Fund | 67,177                           | 67,177                     |
| Transfer from 2007 Infrastructure Bond Fund | 24,025                           | 24,029                     |
| Transfer from 2009 Infrastructure Bond Fund | 5                                |                            |
| Interest Earned                             |                                  |                            |
| Prior years                                 | 9,194                            |                            |
| Fiscal 2015                                 | 500                              |                            |
| Total Interest Earned                       | <u>9,694</u>                     | <u>10,000</u>              |
| <b>TOTAL RESOURCES</b>                      | <b>\$ <u>3,104,636</u></b>       | <b>\$ <u>3,104,941</u></b> |

| <b>Expenditures</b>                    | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--|----------------------------|----------------------------------|----------------------------|
| Willow Blossom Drainage                | \$ 400,000                 | \$ 0                             | \$ **                      |
| Oak Dr. Structure Crossings (3)        | 470,000                    | 462,884                          | 462,884                    |
| S. Yaupon Structure Crossings (3)      | 311,700                    | 7,236                            | ** 7,236                   |
| Elm Structure Crossings (2)            | 149,200                    | 397,045                          | 397,045                    |
| S Yaupon, Elm & Magnolia linings **    | 399,200                    | 41,807                           | ** 41,807                  |
| Anchusa, Timbercreek Park, Upper Slave | 185,000                    | 178,717                          | 178,717                    |
| Arterial Streets Drought Repair        | 1,000,000                  | 1,001,042                        | 1,001,042                  |
| Contingency                            | 84,900                     |                                  |                            |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ <u>3,000,000</u></b> | <b>\$ <u>2,088,731</u></b>       | <b>\$ <u>2,088,731</u></b> |

**FUNDS REMAINING**

**\$ 1,016,210**

\*\*The cost of several of these projects has become significantly greater than originally estimated and the \$3,000,000 allocated from the bond fund will not be enough to construct the Willow/Blossom Drainage project; the S. Yaupon lining project and most likely a portion of the Magnolia lining project. Alternate funding plans to assist in completing these projects will be discussed with City Council over the next fiscal year and previous plans to use General Projects fund (\$40,000 in fiscal years 2015-2017) and General Operating funds (\$80,000 in fiscal years 2015-2017) to assist in the Magnolia lining project will need to be revisited.

## **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, is providing the funding to service the debt payments on \$5,000,000 in Certifications of Obligation issued in December 2009 to provide funding for this project.

### **Phase 2 Downtown Revitalization**

This project originally included 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 add-alternate. This segment will be completed with remaining amounts in this fund and additional funds budgeted in the Economic Development Fund.

All portions of this project are now complete with the exception of the additional This Way segment. It is now being designed by an outside engineering firm.

### **IMPACT ON OPERATING BUDGET**

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Because the master plan 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 30, 2015**

| <b>Resources</b>                           |           | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--|-----------|----------------------------------|----------------------------|
| Net Proceeds from Bond Issuance            | \$        | 5,006,643                        | \$ 5,006,643               |
| CDBG Grant sidewalk/ lighting improvements |           | 155,440                          | 155,440                    |
| CDBG Grant Business Façade                 |           | 99,551                           | 99,551                     |
| Contributions - True to Life Ministries    |           | 11,220                           | 11,220                     |
| Interest Earned                            |           | 18,145                           | 18,145                     |
| <b>TOTAL RESOURCES</b>                     | <b>\$</b> | <b>5,290,999</b>                 | <b>\$ 5,290,999</b>        |

| <b>Expenditures</b>                             | <b>Original<br/>Budget</b> |           | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---|----------------------------|-----------|----------------------------------|----------------------------|
| Phase II Downtown                               | \$ 5,000,000               | \$        | 4,149,326                        | \$ 4,149,326               |
| Construction Contract                           |                            |           |                                  |                            |
| Change Orders & Increased Concrete Quantities   |                            |           | 220,770                          | 220,770                    |
| KBR - bid and construction admin                |                            |           | 278,327                          | 278,327                    |
| Miscellaneous                                   |                            |           | 47,050                           | 47,050                     |
| Additional Design Fees                          |                            |           | 20,162                           | 20,162                     |
| Façade/Breezeway Improvements                   |                            |           | 117,989                          | 117,989                    |
| Materials Testing                               |                            |           | 34,040                           | 34,040                     |
| Emergency Water line replacement<br>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                     |
| Relocate Sanitary Sewer                         |                            |           | 7,500                            | 7,500                      |
| Final portion of This Way                       |                            |           | 16,085                           | 71,287                     |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 5,000,000</b>        | <b>\$</b> | <b>5,235,797</b>                 | <b>\$ 5,290,999</b>        |
| <b>PROJECTED REMAINING FUNDS (DEFICIT)</b>      |                            |           |                                  | <b>\$ 0</b>                |

## **2013 INFRASTRUCTURE BOND CONSTRUCTION FUND**

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.

All of these projects are complete or nearing completion.

### **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 30, 2015**

| <b>Resources</b>   |                            | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--|----------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bond Issuance                            | \$                         | 4,001,915                        | \$ 4,001,915               |
| Interest Earned  |                            |                                  |                            |
| Fiscal 2013  |                            | 628                              |                            |
| Fiscal 2014  |                            | 910                              |                            |
| Fiscal 2015  |                            | 642                              |                            |
| Total Interest Earned                                      |                            | 2,180                            | 4,000                      |
| <br>   |                            |                                  |                            |
| <b>Total Resources</b>                                     | <b>\$</b>                  | <b>4,004,095</b>                 | <b>\$ 4,005,915</b>        |
| <br>   |                            |                                  |                            |
| <b>Expenditures</b>  | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
| Engineering Design   | \$ 100,000                 | \$ 96,718                        | \$ 100,440                 |
| Various Courts plus<br>Camellia - Winding Way to Yaupon    | 1,115,000                  | 281,422                          | 1,462,471                  |
| Magnolia, Laurel, Gardenia &<br>Chinaberry - Elm to Azalea | 2,632,000                  | 2,387,523                        | 2,387,523                  |
|  |                            |                                  |                            |
| <b>Total Expenditures</b>                                  | <b>\$ 3,847,000</b>        | <b>\$ 2,765,663</b>              | <b>\$ 3,950,434</b>        |
| <br>   |                            |                                  |                            |
| <b>PROJECTED REMAINING FUNDS (DEFICIT)</b>                 |                            |                                  | <b>\$ 55,481</b>           |

**2013 WATER AND SEWER BOND CONSTRUCTION FUND**  
**2013A INFRASTRUCTURE IMPROVEMENT 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).

In addition, the Lake Jackson Development Corporation approved the funding of the Northwest water system. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$1,500,000 in Certifications of Obligation. The Certificates were sold in October, 2013.

**Northwest Water System Expansion**

Project entails providing a phased approach to providing utilities to the airport.

The initial phase will include a connection to the existing Brazosport Water Authority main, a 100,000 gallon ground storage tank, a 10,000 gallon pressure tank, booster pumps, chemical treatment facilities and a control room. These facilities will be located on a plant site donated by the County east of the airport. Water mains will be extended from this plant to the airport to the west, to CR 220 to the north, and to the Alden development to the South.

The initial phase will serve up to the first 4000 equivalent single family connections around the airport and in the Alden development. Future phases would include additional ground storage and booster pumps, elevated storage, and a well system. With development of the Alden tract this system will eventually connect back to the existing city water system.

**Local Lift Station Renovations**

This will replace the pumps and controls and upgrade the flow capacity of the existing Lift Station #13 to meet the requirements for the full build out of the Creekside subdivision (\$150,000) and will replace major pumping equipment and controls at smaller lift stations including Lift Station #19 (\$100,000).

**IMPACT ON OPERATING BUDGET**

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  
2013A \$1.5 Million Certificates of Obligation  
Bond Construction Fund  
As of June 30, 2015**

| <b>Resources</b>                                   | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--|----------------------------------|----------------------------|
| Net Proceeds from 2013 Water & Sewer Bond Issuance | \$ 2,000,000                     | \$ 2,000,000               |
| Net Proceeds from 2013A Certificates of Obligation | 1,504,241                        | 1,504,241                  |
| Interest Earned                                    |                                  |                            |
| Fiscal 2013  | 317                              |                            |
| Fiscal 2014  | 1,159                            |                            |
| Fiscal 2015  | 1,050                            |                            |
| Total Interest Earned                              | <u>2,526</u>                     | <u>5,000</u>               |
| <br><i>Total Resources</i>                         | <br><u>\$ 3,506,767</u>          | <br><u>\$ 3,509,241</u>    |

| <b>Expenditures</b>               | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|-----------------------------------|----------------------------|----------------------------------|----------------------------|
| Replace Sewer Line - Center Way   | \$ 125,000                 | \$ 60,732                        | \$ 75,732                  |
| Replace Sewer Line - Begonia      | 125,000                    | 80,844                           | 95,844                     |
| Water System Expansion -Northwest | 2,500,000                  | 23,125                           | 2,500,000                  |
| Local Lift Station Renovations    | 100,000                    |                                  | 100,000                    |
| Lift station 13 renovation        | 150,000                    |                                  | 150,000                    |
| Repaint Water Tower - Dow Ag      | 500,000                    | 431,675                          | 431,675                    |
| <br><i>Total Expenditures</i>     | <br><u>\$ 3,500,000</u>    | <br><u>\$ 596,376</u>            | <br><u>\$ 3,353,251</u>    |

**PROJECTED REMAINING FUNDS (DEFICIT) \$ 155,990**

## **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.

Currently the construction plans for this project are being prepared by an outside engineering firm.

### **IMPACT ON OPERATING BUDGET**

---

Because the master plan 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 30, 2015**

| <b>Resources</b>                |           | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---------------------------------|-----------|----------------------------------|----------------------------|
| Net Proceeds from Bond Issuance | \$        | 2,001,211                        | \$ 2,001,211               |
| Interest Earned                 |           |                                  |                            |
| Fiscal 2013                     |           | 317                              |                            |
| Fiscal 2014                     |           | 698                              |                            |
| Fiscal 2015                     |           | 718                              |                            |
| Total Interest Earned           |           | 1,733                            | 3,000                      |
| <br>                            |           |                                  |                            |
| <b>Total Resources</b>          | <b>\$</b> | <b>2,002,944</b>                 | <b>\$ 2,004,211</b>        |

| <b>Expenditures</b>       | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---------------------------|----------------------------|----------------------------------|----------------------------|
| South Parking Place       | \$ 2,000,000               | \$ 0                             | \$ 2,004,211               |
| <br>                      |                            |                                  |                            |
| <b>Total Expenditures</b> | <b>\$ 2,000,000</b>        | <b>\$ 0</b>                      | <b>\$ 2,004,211</b>        |

## **2014 ECONOMIC INCENTIVES INFRASTRUCTURE BONDS**

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### Economic Development Incentive for Redevelopment of Oak Woods Subdivision (HEB)

In 2013 the City Council and LJDC approved a \$3 million infrastructure reimbursement agreement for the redevelopment of the Oak Woods subdivision. The Oak Woods subdivision was the first residential area built in Lake Jackson located east of downtown and had over 102 duplexes built there during WWII. HEB will construct an 83,000 sq. ft. store on about 13 acres of the 38 acre site. The remainder of the acreage is slated for a combination of office, retail and residential. The \$3 million agreement will reimburse HEB for all public infrastructure installed to serve the site.

### Economic Development Incentive for Texas Innovation Center

In 2013 the City Council and LJDC approved a \$2.5 million infrastructure reimbursement agreement for the development of the Dow Texas Innovation Center. The site will consist of nearly one million square feet of office and research space consisting of a major administrative building, two large research and development buildings, amenities/activity building and a central plant/warehousing building. The project will put approximately 2,100 Dow employees in the middle of the city.

## 2014 \$5.5 Million Economic Incentives Infrastructure Bonds

| <b>Resources</b>                | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---------------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bond Issuance | \$ 0                             | \$ 5,500,000               |
| Interest Earned                 |                                  |                            |
| Total Interest Earned           | 0                                | 0                          |
| <i><b>Total Resources</b></i>   | <b>\$ 0</b>                      | <b>\$ 5,500,000</b>        |

| <b>Expenditures</b>                         | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---|----------------------------|----------------------------------|----------------------------|
| Dow Innovation Center<br>Off-Site Utilities | \$ 2,500,000               | \$ 0                             | \$ 2,500,000               |
| Oak Woods Re development<br>HEB             | 3,000,000                  |                                  | 3,000,000                  |
| <i><b>Total Expenditures</b></i>            | <b>\$ 5,500,000</b>        | <b>\$ 0</b>                      | <b>\$ 5,500,000</b>        |
| <b>PROJECTED REMAINING FUNDS (DEFICIT)</b>  |                            |                                  | <b>\$ 0</b>                |

## **2015 WATER & SEWER BOND CONSTRUCTION FUND**

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At the end of calendar year 2015 we plan to issue \$3.5 million in Water and Sewer Bonds and \$1.5 million Certificates of Obligation. The proceeds from these bonds will fund the Northwest sewer system expansion. This project will extend sewer service to the Airport area as well as serve the Texas Department of Criminal Justice Clemens Unit. Currently this unit is treating their own wastewater but they desire to connect to our system.

This project will consist of main trunk lines, lift stations, and force mains back to our existing plant.

### **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

**2015 \$3.5 Million Water and Sewer Bonds  
\$1.5 Million Certificates of Obligation  
Bond Construction Fund**

| <b>Resources</b>                             | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--|----------------------------------|----------------------------|
| Net Proceeds from Water and Sewer Bonds      | \$ 0                             | \$ 3,500,000               |
| net Proceeds from Certificates of Obligation |                                  | 1,500,000                  |
| Interest Earned                              |                                  |                            |
| <br>   |                                  |                            |
| Total Interest Earned                        | <u>0</u>                         | <u>0</u>                   |
| <br>   |                                  |                            |
| <i>Total Resources</i>                       | <u>\$ 0</u>                      | <u>\$ 5,000,000</u>        |

| <b>Expenditures</b>   | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|---|----------------------------|----------------------------------|----------------------------|
| Northwest Sewer expansion<br>extend sewer service to airport area | \$ 5,000,000               | \$                               | 5,000,000                  |
| <i>Total Expenditures</i>   | <u>\$ 5,000,000</u>        | <u>\$ 0</u>                      | <u>\$ 5,000,000</u>        |
| <br>  |                            |                                  |                            |
| <b>PROJECTED REMAINING FUNDS (DEFICIT)</b>                        |                            |                                  | <u><u>\$ 0</u></u>         |

# 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 twelfth 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 President’s 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 33 years.

### Location

8 Miles North of the Gulf of Mexico  
50 Miles South of Houston  
45 Miles Southwest of Galveston

### Estimated 2013 Population

27,394

### Form of Government

Council/Manager (Home Rule Charter)

### Mayor

Joe Rinehart

### City Manager

William P. Yenne

### Councilmembers

Will Brooks  
Heather Melass  
Gerald Roznovsky  
Ralph “Buster” Buell III  
Jon “J.B.” Baker

## Elected Officials

|     | <u>Official</u>   | <u>Title</u>  | <u>Years of Service</u> | <u>Term Expires</u> | <u>Occupation</u> |
|-----|---|---------------|-------------------------|---------------------|-------------------|
| *   | Joe Rinehart  | Mayor         | 3                       | 2016                | Retired           |
|     | Heather Melass  | Councilmember | 4                       | 2017                | Retired           |
| **  | Will Brooks   | Councilmember | 3                       | 2016                | Business Manager  |
| *** | Gerald Roznovsky  | Councilmember | 2                       | 2017                | Business Owner    |
|     | Ralph "Buster" Buell III                                | Councilmember | 1                       | 2016                | Retired           |
|     | Jon "J.B." Baker  | Councilmember | 4                       | 2017                | Law Enforcement   |
| *   | Served as Councilmember 2003-2012 before becoming Mayor |               |                         |                     |                   |
| **  | Served as Councilmember 2008-2010                       |               |                         |                     |                   |
| *** | Served as Councilmember 2005-2010                       |               |                         |                     |                   |

## City Staff

|   | <u>Name</u>                               | <u>Title</u>       | <u>Length of Service</u> |
|---|---|--------------------|--------------------------|
| * | William P. Yenne                          | City Manager       | 35 years                 |
|   | Modesto Mundo                             | Asst. City Manager | 20 years                 |
|   | Pam Eaves, CPA                            | Finance Director   | 25 years                 |
|   | Salvador Aguirre                          | City Engineer      | 36 years                 |
|   | First Southwest                           | Financial Advisors | 10 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 + | \$0.17772 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) | \$12.90 per month        |
| over 2,000 gallons        | \$4.00 per 1,000 gallons |
| over 20,000 gallons       | \$4.25 per 1,000 gallons |

**Sewer:** Supplier: City of Lake Jackson

|  |                          |
|--|--------------------------|
| 2,000 gallons or less  | \$13.05 per month        |
| 2,000 to 15,000 gallons:   | \$4.25 per 1,000 gallons |
| *Sewer rates for residential customers are capped at 15,000 gallons/month. |                          |

**Solid Waste Collection:** Supplier: City of Lake Jackson

**Sanitation rates:**

|                           |                            |
|---------------------------|----------------------------|
| Residential Garbage/Trash | \$16.06 per month          |
| Residential Recycling     | \$ 2.37 per month          |
| Apartment Garbage/Trash   | \$16.06 per unit per month |
| Apartment Recycling       | \$ 1.18 per unit per month |

**Dumpster Rates - Number Of Pickups Per Week**

|                         | 2x      | 3x       | 4x       | 5x       | 6x       |
|-------------------------|---------|----------|----------|----------|----------|
| 3 Cubic Yard Containers | \$70.68 | \$105.92 | \$141.34 | \$189.81 | \$212.00 |
| 4 Cubic Yard Containers | \$94.20 | \$141.34 | \$188.43 | \$235.56 | \$282.63 |

**Shared Dumpster Rates**

|                 |         |
|-----------------|---------|
| Small Business  | \$26.02 |
| Medium Business | \$33.93 |
| Large Business  | \$41.86 |

**Apartments/Multi-Family**

Garbage and trash rates for apartments/multi-family shall be charged a flat rate fee of \$16.06 per individual family unit, excluding State Sales Tax.

## Applicable Tax Rates 2014-15

### 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%      |

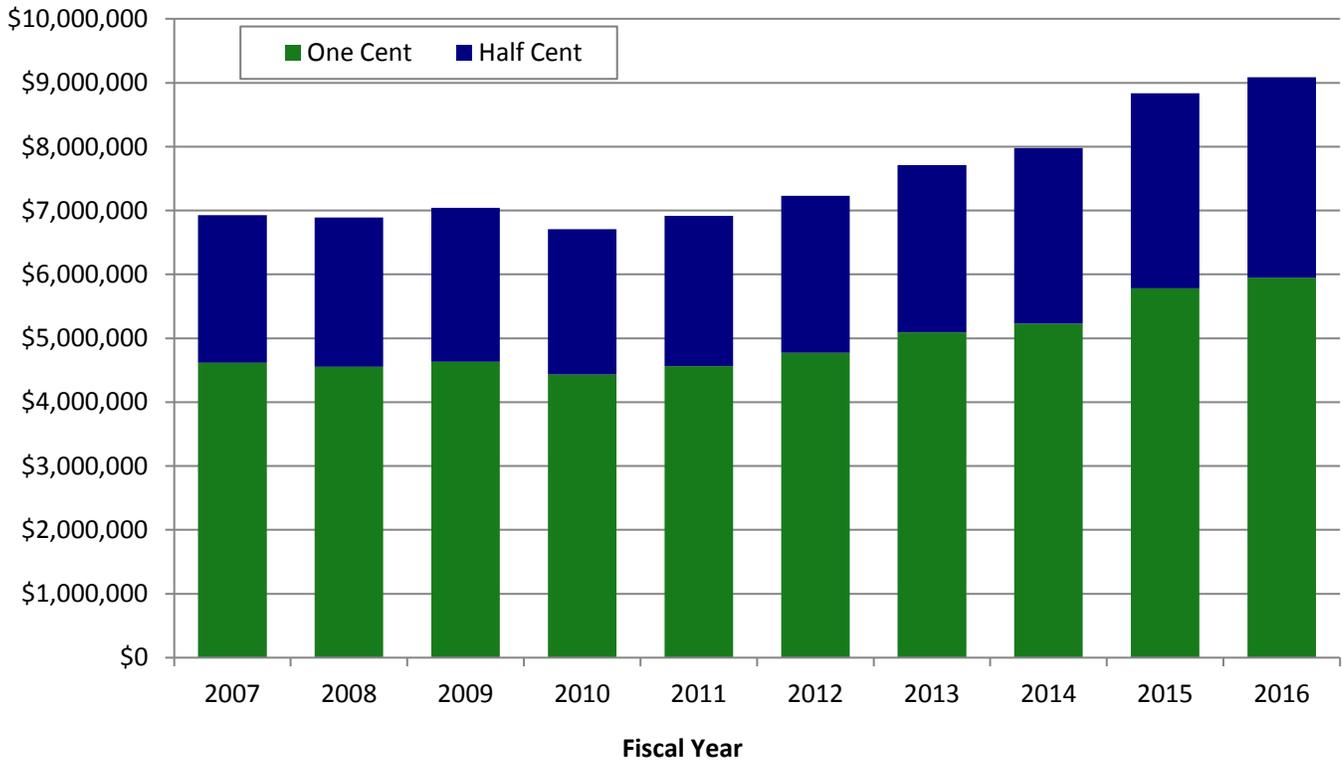
## 2014-15 Property Taxes - Rate/\$100 Assessed Value

|   |                 |
|---|-----------------|
| City of Lake Jackson                      | 0.387500        |
| Brazosport ISD                            | 1.255300        |
| Brazosport College                        | 0.280878        |
| Brazoria County (including Road & Bridge) | 0.498500        |
| Brazos River Harbor Navigation District   | 0.045000        |
| Velasco Drainage District                 | <u>0.098018</u> |
| Aggregate Tax Rate                        | 2.565196        |

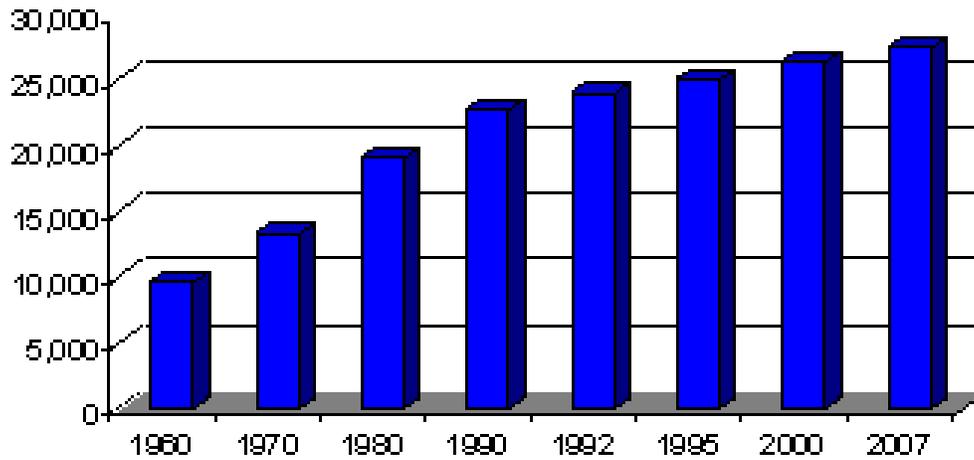
*Source: Brazoria County Tax Office - 7/01/15*

# Sales Tax History

|           | Fiscal<br>Year | One Cent<br>Sales Tax | Half Cent<br>Sales Tax | Percentage<br>Growth |
|-----------|----------------|-----------------------|------------------------|----------------------|
|           | 2007           | \$4,618,469           | \$2,309,235            | 8.37%                |
|           | 2008           | 4,553,842             | 2,337,052              | -0.53%               |
|           | 2009           | 4,634,553             | 2,408,688              | 2.21%                |
|           | 2010           | 4,432,443             | 2,277,196              | -4.74%               |
|           | 2011           | 4,562,725             | 2,355,777              | 3.11%                |
|           | 2012           | 4,772,141             | 2,457,990              | 4.50%                |
|           | 2013           | 5,093,359             | 2,619,312              | 6.67%                |
| Actual    | 2014           | 5,226,636             | 2,752,237              | 3.45%                |
| Projected | 2015           | 5,782,415             | 3,051,207              | 10.71%               |
| Budgeted  | 2016           | 5,950,000             | 3,135,000              | 2.85%                |



## Historical Population



|             |        |
|-------------|--------|
| 1960 .....  | 9,651  |
| 1970 .....  | 13,376 |
| 1980 .....  | 19,102 |
| 1990 .....  | 22,776 |
| 2000 .....  | 26,386 |
| 2010 .....  | 26,849 |
| 2013* ..... | 27,394 |

*\*latest Census estimate as of June 2015*

## 2013 Census Land Area & Population Density

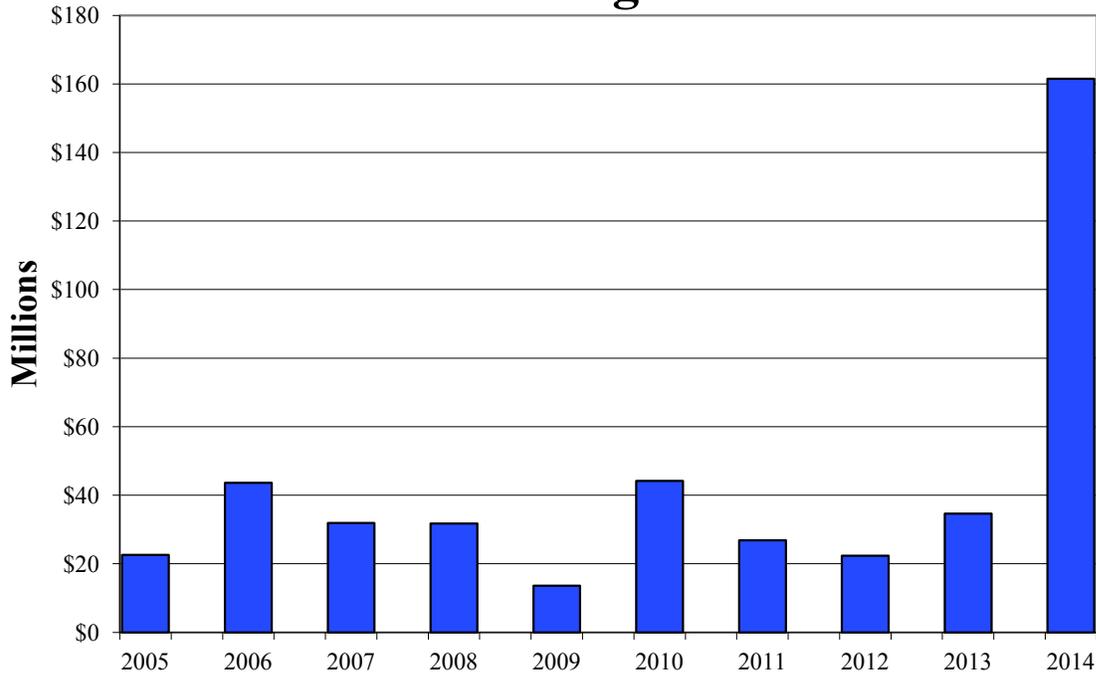
|                     | *POPULATION   | LAND AREA<br>SQUARE MILES | PERSONS PER<br>SQUARE MILE |
|---------------------|---------------|---------------------------|----------------------------|
| Texas               | 26,448,193    | 261,231.71                | 96.3                       |
| Brazoria County     | 330,242       | 1,357.70                  | 230.7                      |
| <b>Lake Jackson</b> | <b>27,394</b> | <b>19.44</b>              | <b>1,381.1</b>             |

*\*2013 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 |                             |
| 2005 | \$10,346,773 | 47     | \$2,554,073 | 217    | \$6,814,750   | 5      | \$2,846,001  | 72     | \$22,561,597                |
| 2006 | \$11,558,044 | 42     | \$2,779,670 | 222    | \$12,292,550  | 13     | \$16,999,806 | 96     | \$43,630,070                |
| 2007 | \$10,645,379 | 49     | \$2,994,659 | 246    | \$9,960,620   | 16     | \$8,273,763  | 91     | \$31,874,421                |
| 2008 | \$4,567,201  | 28     | \$1,934,811 | 210    | \$16,524,120  | 7      | \$8,691,192  | 84     | \$31,717,324                |
| 2009 | \$2,104,874  | 13     | \$2,269,750 | 224    | \$980,000     | 16     | \$8,286,645  | 47     | \$13,641,269                |
| 2010 | \$2,897,800  | 19     | \$3,825,831 | 308    | \$28,239,066  | 4      | \$9,186,421  | 61     | \$44,149,118                |
| 2011 | \$2,804,113  | 11     | \$2,648,839 | 300    | \$1,267,000   | 2      | \$20,102,377 | 126    | \$26,822,329                |
| 2012 | \$3,059,500  | 16     | \$2,609,239 | 284    | \$8,827,836   | 4      | \$7,836,810  | 72     | \$22,333,385                |
| 2013 | \$4,528,375  | 18     | \$2,778,099 | 323    | \$12,855,000  | 10     | \$14,504,913 | 90     | \$34,666,387                |
| 2014 | \$2,309,974  | 14     | \$3,338,284 | 292    | \$150,546,208 | 27     | \$5,322,807  | 92     | \$161,517,273               |

## Value of Building Permits Issued



## Brazoria County Top Employers

| COMPANY                              | TYPE                      | NON-RETAIL<br>FULL-TIME EMPLOYEES |
|--------------------------------------|---------------------------|-----------------------------------|
| The Dow Chemical Company             | Chemical                  | 4,200                             |
| The Infinity Group                   | Specialty Contractor      | 2,694                             |
| Alvin I.S.D.                         | Education                 | 2,546                             |
| Texas Department of Criminal Justice | Criminal Justice          | 2,361                             |
| Pearland I.S.D.                      | Education                 | 2,269                             |
| Brazosport I.S.D.                    | Education                 | 1,582                             |
| Zachry Construction Company          | Specialty Contractor      | 1,393                             |
| Brazoria County                      | Government                | 1,339                             |
| Phillips 66                          | Refining                  | 900                               |
| Schlumberger Technology Corporation  | Oil Well Products         | 850                               |
| Miken Specialties                    | Specialty Contractor      | 825                               |
| T.I.C. Energy & Chemical, Inc.       | Specialty Contractor      | 788                               |
| BASF Corporation                     | Chemical                  | 773                               |
| Excel                                | Specialty Contractor      | 762                               |
| Angleton I.S.D.                      | Education                 | 728                               |
| Dish Network                         | Inbound Call Center       | 650                               |
| TDECU                                | Financial                 | 600                               |
| Ascend Performance Materials         | Chemical                  | 585                               |
| City of Pearland                     | Government                | 534                               |
| Brazosport Regional Health System    | Medical                   | 528                               |
| Chevron Phillips Chemical Company    | Chemical                  | 457                               |
| INEOS Olefins & Polymers USA         | Chemical                  | 455                               |
| Columbia-Brazoria I.S.D.             | Education                 | 379                               |
| Mammoet                              | Heavy Lifting & Transport | 369                               |
| Benchmark Electronics                | Manufacturing             | 308                               |
| Alvin Community College              | Education                 | 300                               |
| Sweeny I.S.D.                        | Education                 | 257                               |
| Brazosport College                   | Education                 | 256                               |
| Davis-Lynch, Inc.                    | Oil & Gas Machinery       | 250                               |
| RiceTec                              | Agriculture               | 249                               |
| Team Industrial Services             | Specialty Contractor      | 227                               |
| Angleton Danbury Medical Center      | Medical                   | 213                               |
| City of Lake Jackson                 | Government                | 210                               |
| Merit Medical                        | Medical                   | 210                               |
| Shintech, Inc.                       | Chemical                  | 209                               |
| Bredero Shaw                         | Coated Pipe               | 200                               |
| Freeport Welding & Fabricating       | Fabrication               | 190                               |
| Sweeny Community Hospital            | Medical                   | 187                               |
| City of Alvin                        | Government                | 181                               |
| Kemlon Products & Development        | Oil Well Products         | 150                               |
| Packaging Service Company / SolvChem | Blending & Packaging      | 137                               |
| Gulf Chemical & Metallurgical        | Catalyst Recycling        | 128                               |
| PROFAX                               | Manufacturer              | 120                               |
| American Rice                        | Rice Mill                 | 120                               |
| City of Freeport                     | Government                | 113                               |
| City of Angleton                     | Government                | 113                               |
| Third Coast Terminals                | Blending & Packaging      | 113                               |
| SI Group                             | Chemical                  | 112                               |

*Source: The Alliance - Economic Development for Brazoria County*

**CITY OF LAKE JACKSON**

Lake Jackson, TX

Table CD -16

**Principal Taxpayers and Assessed Valuation**

**Principal Taxpayers**

| <u>Taxpayer</u>                    | <u>Type of Business</u> | Tax Year 2014<br><u>Assessed<br/>Taxable<br/>Valuation</u> | <u>Percent<br/>of Assessed<br/>Valuation</u> |
|------------------------------------|-------------------------|--|--|
| Wal-Mart Stores, Inc.              | Retail                  | 16,725,370   | 1.12%  |
| Brazos Mall Owners, LLC            | Retail                  | \$ 14,731,150  | 0.98%  |
| Redwood Edgewater                  | Apartments              | 13,871,380   | 0.93%  |
| Lowe's                             | Retail                  | 10,271,110   | 0.69%  |
| Gulf Coast Kington Properties      | Apartments              | 10,082,820   | 0.67%  |
| Centerpoint Energy                 | Utility                 | 9,780,240  | 0.65%  |
| Spyglass - Lake Jackson            | Apartments              | 8,800,000  | 0.59%  |
| Texas Dow Employees Credit Union   | Finanical Institution   | 8,710,410  | 0.58%  |
| Partners of Lake Jackson LTD       | Apartments              | 7,569,350  | 0.51%  |
| Dow Chemical Company               | Various Property        | 7,422,410  | 0.50%  |
| Brazos Crossing Management, LLC    | Retail Center           | 6,240,000  | 0.42%  |
| Leo Martin Chevrolet Inc           | Dealership              | 5,750,370  | 0.38%  |
| Buc-ees                            | Convenience stores      | 5,359,460  | 0.36%  |
| Candlewood Suites                  | Hotel                   | 5,352,030  | 0.36%  |
| Clark Richard A                    | Various Property        | 5,330,900  | 0.36%  |
| Dayton Hudson Corporation (Target) | Retail                  | 5,097,590  | 0.34%  |
| Dillard's Properties Inc.          | Retail                  | 5,066,000  | 0.34%  |
|                                    |                         | <u>\$ 146,160,590</u>                                      | <u>10.05%</u>                                |

**Assessed Valuation by Classification**

| <u>Classification</u>          | Tax Year 2014<br><u>Assessed Taxable<br/>Valuation</u> | <u>Percent<br/>Of Total</u> |
|--------------------------------|--|-----------------------------|
| Homesite Land                  | \$ 196,556,041   | 10.43%                      |
| Homesite Improvement           | 1,025,740,848  |                             |
| Non Homesite Land              | 114,108,703  | 6.06%                       |
| Non Homesite Improvement       | 423,218,253  | 22.46%                      |
| Ag land Market Value           | 3,268,683  | 0.17%                       |
| Personal Property              | 121,131,520  | 6.43%                       |
| Total Market / Appraised Value | <u>\$ 1,884,024,048</u>                                | <u>45.56%</u>               |
| Less:                          |  |                             |
| Homestead Cap Loss             | (1,523,487)  |                             |
| Exemption loss                 | (381,113,877)  |                             |
| Productivity loss              | (3,116,870)  |                             |
| <b>Net Taxable Value</b>       | <u><b>\$ 1,498,269,814</b></u>                         |                             |

## 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<br>( number of individuals )  | 19,491 |
| Renter-occupied  | 3,185  |
| Population in renter-occupied<br>( number of individuals ) | 7,301  |
| Vacant   | 830    |
| Vacant: for rent   | 500    |
| Vacant: for sale   | 128    |
| Vacant: for seasonal/recreational/occasional<br>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    |

## SUMMARY OF MAJOR PERSONNEL CHANGES TO FULL-TIME POSITIONS

| <u>YEAR</u>      | <u>DEPARTMENT</u> | <u>POSITION</u>             | <u>Add FTE</u> | <u>Delete</u> |
|------------------|-------------------|-----------------------------|----------------|---------------|
| 2015-16          | Administration    | Personnel Clerk             | 1.00           |               |
| 2015-16          | Fire              | Deputy Fire Marshal         | 1.00           |               |
| 2015-16          | Water             | Assistant Superintendent    | 0.50           |               |
| 2015-16          | Wastewater        | Assistant Superintendent    | 0.50           |               |
| 2013-14          | Wastewater        | Split Public Works Director | 0.50           |               |
| 2013-14          | Code Enforcement  | Split Public Works Director |                | -0.50         |
| 2009-10          | Police            | College Resource Officer    | 1.00           |               |
| 2007-08          | Administration    | Secretary                   | 1.00           |               |
| 2007-08          | Finance           | Payroll Clerk               | 1.00           |               |
| 2007-08          | Police            | Narcotics Detective         | 1.00           |               |
| 2007-08          | Code Enforcement  | Apartment Inspector         | 1.00           |               |
| 2007-08          | Code Enforcement  | Code Enforcement Officer    | 1.00           |               |
| 2007-08          | Civic Center      | Custodian                   | 1.00           |               |
| 2006-07          | Legal             | City Attorney               | 1.00           |               |
| 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          | Administration    | 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          | Administration    | 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>Total</b>     |                   |                             | <b>32.83</b>   | <b>-11.83</b> |
| <b>NET TOTAL</b> |                   |                             | <b>21.00</b>   |               |

## GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY

| Tax Year | Fiscal Year Ended | Tax Rate  | Total Assessed Value | General Capital Projects | Bond Issues     |                   |                      |              |  |
|----------|-------------------|-----------|----------------------|--------------------------|-----------------|-------------------|----------------------|--------------|--|
|          |                   |           |                      |                          | Date Authorized | 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          | 201,651                  | 8/29/1992       | 3,450,000         | 3/15/1993            | 3,450,000    |  |
| 1993     | 9/30/1994         | 0.3550    | 704,858,200          | 23,800                   |                 |                   |                      |              |  |
| 1994     | 9/30/1995         | 0.3500    | 742,017,365          | 12,959                   |                 |                   |                      |              |  |
| 1995     | 9/30/1996         | 0.3400    | 789,761,134          | 12,250                   | 6/17/1996       | 7,300,000         | 6/17/1996            | 7,300,000    |  |
| 1996     | 9/30/1997         | 0.4000    | 829,031,849          | 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    | 1,391,772,727        | 809,648                  |                 |                   |                      | -            |  |
| 2008     | 9/30/2009         | 0.3900    | 1,460,686,450        | 1,157,136                | d)              |                   | 3/3/2009             | 2,400,000    |  |
| 2009     | 9/30/2010         | 0.3900    | 1,454,833,720        | 1,949,813                | 5/8/2010        | 7,000,000         | 7/20/2010            | 3,000,000    |  |
| 2010     | 9/30/2011         | 0.3900    | 1,437,060,336        | 684,123                  |                 | 7,360,000         | 10/18/2011           | 7,360,000    |  |
| 2011     | 9/30/2012         | 0.3900    | 1,419,681,558        | 873,300                  |                 |                   | 5/6/2013             | 4,000,000    |  |
| 2012     | 9/30/2013         | 0.3900    | 1,437,118,606        | 1,024,693                |                 |                   | 5/6/2013 CO          | 2,000,000    |  |
| 2013     | 9/30/2014         | 0.3900    | 1,450,607,167        | 743,961                  |                 |                   |                      |              |  |
| 2014     | 9/30/2015         | 0.3850    | 1,512,541,031        |                          |                 |                   |                      |              |  |
|          |                   |           |                      | <b>\$ 23,730,860</b>     |                 |                   | <b>\$ 74,795,000</b> |              |  |
|          |                   |           |                      | <b>Total Projects</b>    |                 |                   | <b>\$100,525,860</b> |              |  |

PENDING

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 I
- 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 station into a Court Facility, Emergency Dispatch & Emergency Operation Center.
- 5/8/2010 Drainage, Ditch lining, Structure crossing (Oak Dr & S. Yaupon). Aerial streets drought repair.
- 10/18/2011 Refunding - GO Bond Series 2001 (Humane Facility, 2 bays on Fire Station #2, Magnolia & Central Yaupon recon  
Refunding - GO Bond Series 2002 [Fire/EMS facility, 3/1/13 call date).  
Refunding - GO Bond Series 2002 & 2003 [Golf course] (7/15/13 call date).
- 5/6/2013 \$4M GO for streets in Lauder, Magnolia, Laurel, Chinaberry, Gardenia, and Camellia, various courts  
\$2M CO South Parking Place

PENDING

**\*\*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

Information provided by the Brazoria County Tax Office 06-20-2011

**\*\*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

| Rank | City                | Contract Rate | Tax Rate | Effective Tax Rate | New Construction            | Comments  |
|------|---------------------|---------------|----------|--------------------|-----------------------------|---|
| 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                             |

Hugh L. Landrum & Associates, Inc.

## Industrial Districts Along the Texas Gulf Coast

| Rank | City                | Total Value   | Total Levy       | Percentage | Major Players                                  |
|------|---------------------|---------------|------------------|------------|--|
| 1    | Port Neches         | 454,793,500   | \$ 2,385,960.00  | 0.525%     | Huntsman, Mobil, Motiva, Air Liquide           |
| 2    | Orange              | 957,364,212   | \$ 4,993,323.00  | 0.522%     | DuPont, Bayer, Chevron                         |
| 3    | Pasadena            | 2,952,527,965 | \$ 15,213,131.00 | 0.515%     | Hoechst Celanese, Phillips, Montel             |
| 4    | Beaumont            | 2,506,554,609 | \$ 12,474,171.00 | 0.498%     | Exxon \ Mobil, Goodyear, Du Pont               |
| 5    | Baytown             | 5,439,741,259 | \$ 24,556,958.87 | 0.451%     | Exxon, Bayer, Chevron - Exxon updated for 2002 |
| 6    | Deer Park           | 3,172,917,528 | \$ 14,068,346.96 | 0.443%     | Shell, Rohm & Haas, Calpine                    |
| 7    | La Porte            | 2,957,450,657 | \$ 12,631,487.57 | 0.427%     | Equistar (Olfeins JV), Total Petro., Innovene  |
| 8    | Port Arthur         | 3,500,000,000 | \$ 14,100,000.00 | 0.403%     | Motiva, Huntsman, Fina, Clark                  |
| 9    | Nederland           | 238,898,842   | \$ 940,849.00    | 0.394%     | Air Liquide, Sun, Unocal                       |
| 10   | Houston             | 3,683,858,290 | \$ 14,000,000.00 | 0.380%     | Lyondell, Shell, Champions Paper               |
| 11   | Freeport            | 347,692,230   | \$ 1,206,667.07  | 0.347%     | Shintech, Schenectady, DSM                     |
| 12   | Lake Jackson, Clute | 2,888,875,477 | \$9,000,000      | 0.312%     | Dow, BASF                                      |
| 13   | Bridge City         | 29,453,613    | \$ 79,000.00     | 0.268%     | Firestone                                      |
| 14   | Corpus Christi      | 2,442,301,092 | \$ 6,104,418.00  | 0.250%     | Koch, Citgo, Coastal, Valero                   |
| 15   | Liverpool           | 595,230,130   | \$ 350,000.00    | 0.059%     | Innovene, Equistar, Solutia                    |

Hugh L. Landrum & Associates, Inc.

## Industrial Districts Along the Texas Gulf Coast

| Rank | City                | Total Value   | Total Levy       | Percentage | Major Players                                  |
|------|---------------------|---------------|------------------|------------|--|
| 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             |
| 3    | Port Arthur         | 3,500,000,000 | \$ 14,100,000.00 | 0.403%     | Motiva, Huntsman, Fina, Clark                  |
| 4    | Deer Park           | 3,172,917,528 | \$ 14,068,346.96 | 0.443%     | Shell, Rohm & Haas, Calpine                    |
| 5    | Houston             | 3,683,858,290 | \$ 14,000,000.00 | 0.380%     | Lyondell, Shell, Champions Paper               |
| 6    | La Porte            | 2,957,450,657 | \$ 12,631,487.57 | 0.427%     | Equistar (Olfeins JV), Total Petro., Innovene  |
| 7    | Beaumont            | 2,506,554,609 | \$ 12,474,171.00 | 0.498%     | Exxon \ Mobil, Goodyear, Du Pont               |
| 8    | Lake Jackson, Clute | 2,888,875,477 | \$ 9,000,000.00  | 0.312%     | Dow, BASF                                      |
| 9    | Corpus Christi      | 2,442,301,092 | \$ 6,104,418.00  | 0.250%     | Koch, Citgo, Coastal, Valero                   |
| 10   | Orange              | 957,364,212   | \$ 4,993,323.00  | 0.522%     | DuPont, Bayer, Chevron                         |
| 11   | Port Neches         | 454,793,500   | \$ 2,385,960.00  | 0.525%     | Huntsman, Mobil, Motiva, Air Liquide           |
| 12   | Freeport            | 347,692,230   | \$ 1,206,667.07  | 0.347%     | Shintech, Schenectady, DSM                     |
| 13   | Nederland           | 238,898,842   | \$ 940,849.00    | 0.394%     | Air Liquide, Sun, Unocal                       |
| 14   | Liverpool           | 595,230,130   | \$ 350,000.00    | 0.059%     | Innovene, Equistar, Solutia                    |
| 15   | Bridge City         | 29,453,613    | \$ 79,000.00     | 0.268%     | Firestone                                      |

Hugh L. Landrum & Associates, Inc.

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| 3    | Port Arthur         | 3,500,000,000 | \$ 14,100,000.00 | 0.403%     | Motiva, Huntsman, Fina, Clark                  |
| 4    | Deer Park           | 3,172,917,528 | \$ 14,068,346.96 | 0.443%     | Shell, Rohm & Haas, Calpine                    |
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Hugh L. Landrum & Associates, Inc.

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# PAY PLAN



LAKE JACKSON

*City of Enchantment*

*City of*  
*Enchantment*



City of Lake Jackson

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# Compensation Plan

FY 2015-16

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25 Oak Drive  
Lake Jackson, Texas

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# Employee Classification/Compensation

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## Executive Summary

The City contracted with Gallagher Benefits Services to assist with its Compensation Study for FY 2015-16. Staff proposes incremental implementation of their recommendations.

## Compensation Study

The City studies the market to provide a competitive compensation plan that accomplishes the following goals:

- Encourage excellent service by tying salary increases to job performance rather than tenure;
- Reward employees for their job performance and accomplishment of goals;
- Provide a competitive compensation package that takes into consideration the City's fiscal resources.
- Provide consistent administration of pay policies among all City departments.

Surveyed cities are selected based on a population of 20,000 to 75,000 across the state and supplemented with private sector data when appropriate.

## Compensation Plan

The Compensation Plan is divided into two distinct segments; market adjustments and merit increases.

### Market Adjustments

Market adjustments are effective October 1 and are capped at 8% maximum for FY 2015-16. Market adjustments for each range are based on the median of Actual Market Salaries for benchmarked positions which form the basis of establishing the midpoint for each range.

### Merit Increases

Performance evaluations for employees are completed once a year for all employees and are distributed throughout the first part of the year for each classification group, regardless of the anniversary date of an employee's employment. Merit increases are awarded during this time frame. There is no set time interval employees can expect to reach the top salary of their range. A merit increase of 2% has been proposed for the FY 2015-16 budget.

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City of Lake Jackson

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PAY PLAN

FY 2015-16

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## Non-Exempt Pay Plan: FY 2015-16

| Grade | Mkt        | Position                   | Proposed Minimum | Proposed Midpoint | Proposed Maximum | Market Actual Salary (Median) | Current Min | Current Max |
|-------|------------|----------------------------|------------------|-------------------|------------------|-------------------------------|-------------|-------------|
| 100-N | 5%         | Laborer I                  | \$24,440         | \$29,328          | \$34,216         | \$28,685                      | \$22,880    | \$31,928    |
|       | 5%         | Groundskeeper I            | 11.75            | 14.10             | 16.45            | \$28,685                      | \$22,880    | \$31,928    |
| 110-N | 5%         | Laborer II                 | \$26,520         | \$31,824          | \$37,128         | \$32,088                      | \$25,168    | \$35,256    |
|       | 5%         | Groundskeeper II           | 12.75            | 15.30             | 17.85            | \$32,088                      | \$25,168    | \$35,256    |
|       | 5%         | Custodian                  |                  |                   |                  |                               | \$25,168    | \$35,256    |
|       | 5%         | Meter Reader               |                  |                   |                  | \$31,684                      | \$25,168    | \$35,256    |
|       | 8%         | Cashier                    |                  |                   |                  | \$31,394                      | \$24,024    | \$33,592    |
| 120-N | 8%         | Recreation Leader          |                  |                   |                  | \$31,394                      | \$24,024    | \$33,592    |
|       | 8%         | Recreation Aide            |                  |                   |                  |                               |             |             |
|       | 5%         | Asst. Aquatics Coordinator |                  |                   |                  |                               | \$25,168    | \$35,256    |
|       | 6%         | Accounting Clerk           | \$28,600         | \$34,320          | \$40,040         | \$32,189                      | \$25,376    | \$35,568    |
|       | 3%         | Customer Service Rep       | 13.75            | 16.50             | 19.25            | \$33,481                      | \$27,040    | \$37,856    |
| 130-N | 4%         | Deputy Court Clerk         |                  |                   |                  | \$33,587                      | \$27,040    | \$37,856    |
|       | 2%         | Light Equipment Operator   |                  |                   |                  | \$31,323                      | \$28,184    | \$39,416    |
|       | 2%         | Refuse Driver              |                  |                   |                  | \$31,165                      | \$28,184    | \$39,416    |
|       | 2%         | Humane Officer             |                  |                   |                  | \$32,608                      | \$28,912    | \$40,456    |
|       | 6%         | Finance Clerk              |                  |                   |                  | \$35,985                      | \$25,376    | \$35,568    |
|       | 8%         | Secretary                  | \$30,680         | \$36,816          | \$42,952         | \$36,762                      | \$28,392    | \$39,728    |
|       | 8%         | Service Writer             | 14.75            | 17.70             | 20.65            |                               | \$28,392    | \$39,728    |
| 2%    | Mechanic I |                            |                  |                   | \$34,715         | \$30,576                      | \$42,848    |             |
| 2%    | Welder     |                            |                  |                   |                  | \$30,576                      | \$42,848    |             |

# Non-Exempt Pay Plan: FY 2015-16

| Grade | Mkt | Position                  | Proposed Minimum | Proposed Midpoint | Proposed Maximum | Market Actual Salary (Median) | Current Min | Current Max |
|-------|-----|---------------------------|------------------|-------------------|------------------|-------------------------------|-------------|-------------|
| 140-N | 5%  | Communications Specialist | \$ 32,968        | \$ 39,624         | \$ 46,176        | \$39,658                      | \$31,304    | \$43,784    |
|       |     |                           | 15.85            | 19.05             | 22.20            |                               |             |             |
| 150-N | 2%  | Personnel Generalist      | \$ 35,360        | \$ 42,432         | \$ 49,504        | \$42,324                      | \$35,256    | \$49,296    |
|       | 2%  | Buyer                     | 17.00            | 20.40             | 23.80            |                               | \$35,256    | \$49,296    |
|       | 2%  | Mechanic II               |                  |                   |                  | \$36,920                      | \$34,112    | \$47,736    |
|       | 2%  | Paint & Body Tech         |                  |                   |                  |                               | \$34,112    | \$47,736    |
|       | 5%  | Communications Leader     |                  |                   |                  |                               | \$34,112    | \$47,736    |
| 160-N | 2%  | Lab Tech                  |                  |                   |                  |                               | \$35,256    | \$49,296    |
|       | 2%  | Operator                  |                  |                   |                  | \$36,534                      | \$34,112    | \$47,736    |
|       | 2%  | Crew Leader               |                  |                   |                  |                               | \$34,008    | \$47,528    |
|       | 2%  | Lead Humane Officer       |                  |                   |                  |                               | \$34,008    | \$47,528    |
|       | 2%  | Traffic Technician        | \$ 39,520        | \$ 47,424         | \$ 55,328        |                               | \$35,984    | \$50,336    |
|       | 2%  | Lead Mechanic             | 19.00            | 22.80             | 26.60            |                               | \$35,984    | \$50,336    |
|       | 2%  | Health Inspector          |                  |                   |                  | \$40,252                      | \$39,312    | \$55,016    |
| 170-N | 2%  | Building Inspector        |                  |                   |                  | \$47,672                      | \$39,312    | \$55,016    |
|       | 2%  | Code Enforcement Officer  |                  |                   |                  | \$41,859                      | \$39,312    | \$55,016    |
|       | 2%  | Engineering Assistant     |                  |                   |                  |                               | \$39,312    | \$55,016    |
|       | 2%  | Apartment Inspector       |                  |                   |                  |                               | \$39,312    | \$55,016    |
|       | 2%  | Plans Examiner/Bldg Insp  | \$ 41,392        | \$ 49,712         | \$ 58,032        | \$48,711                      | \$40,560    | \$56,784    |
|       | 2%  | Engineering Technician    | 19.90            | 23.90             | 27.90            | \$48,604                      | \$39,520    | \$55,328    |
|       | 2%  | Deputy City Secretary     |                  |                   |                  |                               | \$40,560    | \$56,784    |

## Exempt Pay Plan: FY 2015-16

| Grade | Mkt  | Position                     | Proposed Minimum | Proposed Midpoint | Proposed Maximum | Market Actual Salary (Median) | Current Min | Current Max |
|-------|------|------------------------------|------------------|-------------------|------------------|-------------------------------|-------------|-------------|
| 600-E |      | Open                         | \$ 40,000        | \$50,000          | \$ 60,000        |                               |             |             |
| 620-E | 8% Δ | Accountant                   | \$ 41,000        | \$51,250          | \$ 61,500        | \$50,381                      | \$38,272    | \$53,560    |
|       | 3%   | Recreation Coordinator       |                  |                   |                  | \$42,559                      | \$41,184    | \$57,616    |
| 640-E | 8% Δ | Customer Service Super       | \$ 45,000        | \$56,250          | \$ 67,500        | \$56,420                      | \$40,144    | \$56,160    |
|       | 8% Δ | Volunteer Coordinator        |                  |                   |                  | \$55,447                      | \$38,272    | \$53,560    |
|       | 8% Δ | Municipal Court Clerk        |                  |                   |                  | \$56,727                      | \$40,144    | \$56,160    |
|       | 3%   | Foreman                      |                  |                   |                  | \$50,813                      | \$41,184    | \$57,616    |
|       | 8%   | Systems Analyst              |                  |                   |                  | \$50,643                      | \$45,552    | \$63,752    |
| 660-E | 2%   | Parks Superintendent         | \$ 48,000        | \$60,000          | \$ 72,000        | \$57,512                      | \$48,984    | \$68,536    |
|       | 2%   | Civic Center Manager         |                  |                   |                  |                               | \$48,984    | \$68,536    |
|       | 2%   | Accounting Manager           |                  |                   |                  |                               |             |             |
|       | New  | Asst. Utility Superintendent |                  |                   |                  |                               |             |             |
| 680-E | New  | Deputy Fire Marshal          |                  |                   |                  | \$58,471                      |             |             |
|       | 2%   | Fleet Supervisor             |                  |                   |                  | \$55,666                      | \$47,008    | \$65,832    |
|       | 2%   | Asst to City Manager         | \$55,000         | \$68,750          | \$82,500         |                               | \$56,784    | \$79,560    |
| 700-E |      | Open                         | \$57,000         | \$71,250          | \$85,500         |                               |             |             |
| 720-E | 8% Δ | Building Official            | \$59,000         | \$76,700          | \$94,400         | \$74,430                      | \$56,160    | \$78,624    |
|       | 2%   | Assistant Parks & Rec Dir    |                  |                   |                  |                               | \$64,064    | \$89,752    |
|       | 8% Δ | PW Superintendent            |                  |                   |                  | \$63,412                      | \$56,160    | \$78,624    |
|       | 8% Δ | Utilities Superintendent     |                  |                   |                  | \$63,229                      | \$56,160    | \$78,624    |

Δ Market adjustment capped.

## Exempt Pay Plan: FY 2015-16

| Grade | Mkt  | Position                    | Proposed Minimum | Proposed Midpoint | Proposed Maximum | Market Actual Salary (Median) | Current Min | Current Max |
|-------|------|-----------------------------|------------------|-------------------|------------------|-------------------------------|-------------|-------------|
| 740-E | 8%   | Police Lieutenant           | \$ 66,000        | \$85,800          | \$ 105,600       | \$82,193                      | \$64,064    | \$89,752    |
|       | 5%   | City Secretary              |                  |                   |                  | \$75,410                      | \$60,008    | \$84,032    |
|       | 8% Δ | Assistant City Engineer     |                  |                   |                  | \$84,620                      | \$62,192    | \$87,048    |
|       | 8% Δ | Fire Marshal                |                  |                   |                  | \$82,587                      | \$62,192    | \$87,048    |
|       | 8%   | MIS Manager                 |                  |                   |                  |                               | \$61,672    | \$86,320    |
| 760-E | 8% Δ | Assistant Police Chief      | \$ 79,000        | \$102,700         | \$ 126,400       | \$97,882                      | \$73,736    | \$103,168   |
|       | 8% Δ | Personnel Director          |                  |                   |                  | \$104,160                     | \$74,568    | \$104,416   |
|       | 8% Δ | Parks & Recreation Director |                  |                   |                  | \$105,712                     | \$78,104    | \$109,408   |
| 780-E |      | OPEN                        | \$ 83,000        | \$107,900         | \$ 132,800       |                               |             |             |
|       |      |                             |                  |                   |                  |                               |             |             |
| 800-E | 8% Δ | Finance Director            | \$ 87,000        | \$113,100         | \$ 139,200       | \$112,494                     | \$84,968    | \$118,872   |
|       | 8%   | City Engineer               |                  |                   |                  | \$108,638                     | \$83,616    | \$117,000   |
|       | 5%   | Public Works Director       |                  |                   |                  | \$110,590                     | \$87,984    | \$123,136   |
| 820-E | 8% Δ | Police Chief                | \$ 92,000        | \$119,600         | \$ 147,200       | \$121,942                     | \$89,856    | \$125,736   |
|       |      |                             |                  |                   |                  |                               |             |             |
| 840-E | 7%   | Assistant City Manager      | \$ 96,000        | \$124,800         | \$ 153,600       | \$125,784                     | \$98,488    | \$137,800   |
|       |      |                             |                  |                   |                  |                               |             |             |

Δ Market adjustment capped.

## Sworn Personnel Pay Plan: FY 2015-16

| Grade             | Mkt  | Position                    | Proposed Minimum | Proposed Midpoint | Proposed Maximum | Market Max | Current Min | Current Max |
|-------------------|------|-----------------------------|------------------|-------------------|------------------|------------|-------------|-------------|
| Based on 2080 HRS |      |                             |                  |                   |                  |            |             |             |
| 510-SP            | 8% Δ | Motorcycle Officer          | \$ 45,344        | \$ 52,104         | \$ 58,864        |            | \$ 41,912   | \$ 54,496   |
|                   |      | Detective                   | 21.80            | 25.05             | 28.30            |            |             |             |
| 520-SP            | 8% Δ | Community Relations Officer | \$ 52,832        | \$ 60,736         | \$ 68,640        | \$ 65,537  | \$ 48,880   | \$ 63,544   |
|                   |      |                             | 25.40            | 29.20             | 33.00            |            |             |             |
| 530-SP            | 8%   | Detective Sergeant          | \$ 60,424        | \$ 69,472         | \$ 78,520        | \$ 69,744  | \$ 55,848   | \$ 72,696   |
|                   |      |                             | 29.05            | 33.40             | 37.75            |            |             |             |
| Based on 2119 HRS |      |                             |                  |                   |                  |            |             |             |
| 500-SP            | 8% Δ | Patrol Officer I            | \$ 43,757        |                   |                  |            | \$ 40,473   |             |
|                   |      |                             | 20.65            |                   |                  |            |             |             |
| 510-SP            | 8% Δ | Patrol Officer II           | \$ 46,194        | \$ 53,081         | \$ 59,968        | \$ 65,579  | \$ 42,698   | \$ 55,518   |
|                   |      |                             | 21.80            | 25.05             | 28.30            |            |             |             |
| 520-SP            | 8% Δ | Corporal                    | \$ 53,823        | \$ 61,875         | \$ 69,927        | \$ 72,849  | \$ 49,797   | \$ 64,735   |
|                   |      |                             | 25.40            | 29.20             | 33.00            |            |             |             |
| 530-SP            | 8% Δ | Patrol Sergeant             | \$ 61,557        | \$ 70,775         | \$ 79,992        | \$ 82,400  | \$ 56,895   | \$ 74,059   |
|                   |      |                             | 29.05            | 33.40             | 37.75            |            |             |             |

Δ Market adjustment capped.

## Council Appointed Employees: FY 2015-16

| Grade | Position                                    | Minimum    | Market Actual Salary (Median) | Maximum    | Notes:   |
|-------|---|------------|-------------------------------|------------|--|
| CA    | Alternate Municipal Court Judge – Part-time |            |                               |            | Current salary adopted August 2014: \$15,912, approximately 35% of Municipal Court Judge salary.<br>Contract employee, position receives no city benefits. |
| CA    | <b>Municipal Court Judge – Part-time</b>    | \$ 36,700  | \$ 47,600                     | \$58,720   | Current salary adopted August 2014: \$45,968.<br>Contract employee, position receives no city benefits.  |
| CA    | <b>City Attorney</b>                        | \$ 107,000 | \$ 139,100                    | \$ 171,200 | Current salary adopted August 2014: \$108,451.<br>\$500 Monthly Car Allowance.   |
| CA    | <b>City Manager</b>                         | \$ 135,000 | \$ 175,500                    | \$ 216,000 | Current salary adopted August 2014: \$162,822.<br>\$650 Monthly Car Allowance.   |

## Regular Part-Time & Seasonal: FY 2015-16

| Grade | Position                      | Minimum  | Maximum  |
|-------|-------------------------------|----------|----------|
| 400   | 4<br>Child Care Attendant     | \$ 9.00  | \$ 10.00 |
| 910   | Lifeguard<br>Laborer<br>Clerk | \$9.00   | \$ 9.00  |
| 920   | WSI Swim Instructor           | \$ 10.00 | \$ 10.00 |
| 940   | Recreation Instructor         | \$ 7.75  | \$ 20.00 |
| 950   | 12<br>Crossing Guard          | \$ 15.00 | \$ 15.00 |
| 960   | Head Lifeguard                | \$ 10.00 | \$ 10.00 |

| <b>AUTHORIZED POSITIONS</b>     |                   |                   |                   |                   |                   |                  |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| <b>GENERAL FUND</b>             | <b>FY 2011-12</b> | <b>FY 2012-13</b> | <b>FY 2013-14</b> | <b>FY 2014-15</b> | <b>FY 2015-16</b> | <b>PART-TIME</b> |
|                                 | <b>FULL-TIME</b>  | <b>FULL-TIME</b>  | <b>FULL-TIME</b>  | <b>FULL-TIME</b>  | <b>FULL-TIME</b>  |                  |
| Administration                  | 10.50             | 10.50             | 10.50             | 10.50             | 11.50             | 0.10             |
| Finance                         | 10.00             | 10.00             | 10.00             | 10.00             | 10.00             | 0.15             |
| Municipal Court                 | 4.00              | 4.00              | 4.00              | 4.00              | 4.00              | 0.50             |
| Legal                           | 1.00              | 1.00              | 1.00              | 1.00              | 1.00              | 0.00             |
| Police                          | 60.00             | 60.00             | 60.00             | 60.00             | 60.00             | 2.78             |
| Fire                            | 1.00              | 1.00              | 1.00              | 1.00              | 2.00              | 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              | 0.34             |
| Street                          | 6.83              | 6.83              | 6.83              | 6.83              | 6.83              | 0.00             |
| Drainage                        | 14.83             | 14.83             | 14.83             | 14.83             | 14.83             | 0.89             |
| Code Enforcement                | 7.50              | 7.50              | 7.50              | 7.50              | 7.50              | 0.00             |
| Parks                           | 13.50             | 13.50             | 13.50             | 13.50             | 13.50             | 0.58             |
| Recreation                      | 13.50             | 13.50             | 13.50             | 13.50             | 13.50             | 18.93            |
| 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>164.16</b>     | <b>164.16</b>     | <b>164.16</b>     | <b>164.16</b>     | <b>166.16</b>     | <b>24.27</b>     |
| Utility Administration          | 6.00              | 6.00              | 6.00              | 6.00              | 6.00              | 0.00             |
| Water                           | 11.50             | 11.50             | 11.50             | 11.50             | 12.00             | 0.00             |
| Wastewater                      | 20.00             | 20.00             | 20.00             | 20.00             | 20.50             | 0.00             |
| Sanitation                      | 25.34             | 25.34             | 25.34             | 25.34             | 25.34             | 0.00             |
| <b>TOTAL UTILITY FUND</b>       | <b>62.84</b>      | <b>62.84</b>      | <b>62.84</b>      | <b>62.84</b>      | <b>63.84</b>      | <b>0.00</b>      |
| <b>TOTAL ALL FUNDS COMBINED</b> | <b>227.00</b>     | <b>227.00</b>     | <b>227.00</b>     | <b>227.00</b>     | <b>230.00</b>     | <b>21.50</b>     |

## Certification Pay 2015-16

|  | No of Employees | Current |         | Proposed |         | Last Increase | Annual Cost |
|--|-----------------|---------|---------|----------|---------|---------------|-------------|
|  |                 | Annual  | Monthly | Annual   | Monthly |               |             |
| Master Peace Officer   | 11              | \$1,800 | \$180   | \$ 2,160 |         | 2005          | \$3,960     |
| Advanced Peace Officer   | 11              | 1,200   | 120     | 1,440    |         | 2005          | 2,640       |
| Master Telecommunicator  | 4               | 0       | 120     | 1,440    |         | 2015          | 2,160       |
| Water License A  | 0               | 900     | 90      | 1,080    |         | 2008          | 0           |
| Wastewater License A   | 1               | 900     | 90      | 1,080    |         | 2008          | 180         |
| Advanced Telecommunicator  | 3               | 900     | 90      | 1,080    |         | 2007          | 540         |
| Certified Municipal Court Clerk (Level III)                          | 1               | 900     | 90      | 1,080    |         | 2007          | 180         |
| Intermediate Peace Officer   | 7               | 600     | 60      | 720      |         | 2005          | 840         |
| Fire Inspector Certification   | 0               | 600     | 60      | 720      |         | 2007          | 0           |
| Water License B  | 0               | 480     | 45      | 540      |         | 2008          | 0           |
| Wastewater License B   | 1               | 480     | 45      | 540      |         | 2008          | 60          |
| CNG Tank Inspector   | 2               | 480     | 45      | 540      |         | 2014          | 120         |
| Intermediate Telecommunicator  | 0               | 420     | 40      | 480      |         | 2007          | 0           |
| Certified Level II (Municipal Court)                                 | 3               | 420     | 40      | 480      |         | 2007          | 180         |
| Water License C  | 10              | 180     | 20      | 240      |         | 2007          | 600         |
| Wastewater License C   | 9               | 180     | 20      | 240      |         | 2007          | 540         |
| Herbicide & Pesticide License  | 5               | 180     | 20      | 240      |         | 2007          | 300         |
| Laboratory Analyst   | 0               | 180     | 20      | 240      |         | 2007          | 0           |
| <b>ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses</b> | 5               | 180     | 20      | 240      |         | 2014          | 300         |

Increase calculated us Bureau of Labor Statistics CPI inflation calculator.

## Evaluation Schedule

|                              | Employee Input<br>Forms Turned-In | Evaluations to<br>Director | Evaluations to<br>Personnel | Evaluation<br>Returned to<br>Supervisor | Evaluation<br>Interviews<br>Completed &<br>Returned to<br>Personnel | Adjustment<br>Appears on<br>Paycheck |
|------------------------------|-----------------------------------|----------------------------|-----------------------------|---|---|--------------------------------------|
| <b>SERVICE / MAINTENANCE</b> |                                   |                            |                             |   |   |                                      |
| <b>OFFICE / CLERICAL</b>     | Sep 1, 2015<br>Tuesday            | Sep 28, 2015<br>Monday     | Oct 5, 2015<br>Monday       | Oct 12, 2015<br>Monday                  | Nov 3, 2015<br>Tuesday  | Nov 6, 2015<br>Friday                |
| <b>TECHNICAL</b>             |                                   |                            |                             |   |   |                                      |
| <b>SWORN PERSONNEL</b>       | Sep 28, 2015<br>Monday            | Oct 26, 2015<br>Monday     | Nov 2, 2015<br>Monday       | Nov 9, 2015<br>Monday                   | Nov 30, 2015<br>Monday  | Dec 4, 2015<br>Friday                |
| <b>PROFESSIONAL</b>          |                                   |                            |                             |   |   |                                      |
| <b>MGMT / SUPERVISION</b>    | Oct 26, 2015<br>Monday            | Nov 20, 2015<br>Friday     | Nov 30, 2015<br>Monday      | Dec 7, 2015<br>Monday                   | Dec 28, 2015<br>Monday  | Jan 1, 2016<br>Friday                |
| <b>DIRECTORS</b>             | Dec 7, 2015<br>Monday             |                            |                             |   | Feb. 5, 2016<br>Friday  | Feb. 12, 2016<br>Friday              |

These deadlines must be observed in order to process performance evaluations for appropriate merit increases. All evaluations should be submitted to Personnel to be logged and reviewed prior to employee evaluation interview.

# BUDGET GLOSSARY



LAKE JACKSON

*City of Enchantment*

*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.

**380 AGREEMENTS** – Economic Development Agreements in accordance with Chapter 380 of the Texas Local Government Code. The terms vary between agreements. They may involve refunding Sales Tax, Property Tax or both to a developer.

**ABATEMENT** - A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**ACCOUNT** – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

**ACCRUAL BASIS** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**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.

**ALCOHOL BEVERAGE TAX** - A tax at the rate of 6.7% 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. Only a portion of this is remitted to the City from the State.

**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.

**ARBITRAGE** – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

**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 on January 1<sup>st</sup> of each year.)

**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 balanced when estimated expenditures equal prospective revenues. The City’s financial policy is to present the General Operating Fund and the Utility Operating Fund as balanced.

**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

## **BUDGET GLOSSARY**

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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.

**CDBG** – Community Development Block Grant

**CAPITAL IMPROVEMENT PLAN** – A plan for capital expenditure to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

**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 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.

**CERTIFICATE OF OBLIGATION** – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

**CONTINGENCY** – Funds set aside in a reserve account for major expenditures or for emergencies.

**DEBT SERVICE FUND** – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Also called a Sinking Fund.

**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.

**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; golf courses; 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 transactions 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.

**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

## BUDGET GLOSSARY

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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.

**HALF CENT OPTIONAL SALES TAX** - 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 ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

**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.

**INFRASTRUCTURE** – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

**INTERFUND TRANSFERS** - Amounts transferred from one fund to another.

**INVESTMENTS** - Securities and real estate held to ensure safety, provide necessary liquidity and optimize yield for the City's operating cash. The term does not include fixed assets used in governmental operations.

**LAKE JACKSON ECONOMIC DEVELOPMENT CORPORATION** – The City's 4B Economic Development Corporation. 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.

**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.

**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.

**OPERATING EXPENSES** - Expenses which are directly related to the fund’s primary service activities.

**OPERATING REVENUES** - Revenues which are directly related to the fund’s primary service activities.

**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.

**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.

## **BUDGET GLOSSARY**

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**PROGRAM GOALS** - Program goals describe the purpose or benefit the department plans to provide to the community and/or organizations it serves. Goals identify the end result the department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

**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

**REFUNDING BONDS** – Bonds issued to retire bonds already outstanding.

**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.

**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** - The term designates an increase to a fund's assets. An item of income.

**RISK MANAGEMENT** - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**ROLLBACK RATE** – If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

**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).

**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.

**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.

TXDOT – Texas Department of Transportation

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 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.