

LAKE JACKSON

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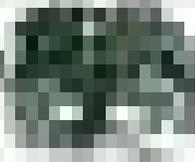
FOR PERSONS INTERESTED IN THE LAKE

FOR THE LAKE JACKSON
AT THE LAKE
LAKE JACKSON, ALA. 36545
1975-1976

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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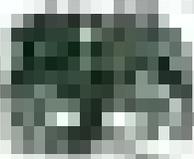
70th Anniversary Photo Contest

Photographer: Kristy Fagan

Category: Community Life

Location: Rasco Middle School





CITY OF LAKE JACKSON – 2014-2015 BUDGET SCHEDULE

Jan. 16	Goals/Visioning Workshop with City Council (5-9 pm)
Feb 4	Goals/Visioning Workshop with Directors (9-11 am)
Feb 20	Goals/Visioning Workshop with City Council (5-9 pm)
April 14	CIP Workshop with City Council (5-9 pm)
April 23	9:00 a.m. Budget Kickoff. Distribute Worksheets to Department Heads – Staff
April 21	Regular City Council Meeting
May 5	Regular City Council Meeting
May 12	Strict Deadline – Goals and Accomplishments & YTD Perform. Measures submitted by Dept. Heads & Directors
May 14	Strict Deadline – Department Heads Submit Budget Request to City Manager –
May 19	Regular City Council Meeting
May 19-May 23	Budget Hearings Department Heads, Budget Staff Explain Department Head Requests
May 26	Memorial Day Holiday
May 27-June 16	Budget Staff prepares Preliminary Budget Requests
June 2	Regular Council Meeting
June 16	Regular City Council Meeting
June 17–July 3	Proposed Budget Request Prepared for Presentation to City Council
July 7	Regular City Council Meeting – Proposed Budget Delivered to City Council
July 8	File Proposed Budget with City Secretary
July 19	Saturday Budget Workshop
July 21	Regular City Council Meeting
July 21	Receive Certified Appraisal Roll, Calculate Effective Tax Rate
July 26 or 28	Budget Workshop possibilities with City Council, if necessary. Estimated appraisal roll and effective tax rate.
August 1	72-hour Open Meetings Notice
August 4	Call public hearing for Budget on August 25th by Resolution
August 4	Publish Effective Tax Rate
August 4	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 18 & 25 and take record vote to place a proposal to adopt the tax rate on the agenda of September 2 nd meeting (specifying rate).
August 11	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 15 (last day to publish)	72-hour Open Meetings Notice for Public Hearing on Tax Rate & 10 day Newspaper Notice on Budget Public Hearing (required by charter).
August 18	Regular Council Meeting – First Public Hearing on Tax Rate (council announced date, time & place of vote)
August 18 (publish between 8/20 & 8/27)	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 22	72-hour Open Meetings Notice for Public Hearing (Open Meetings Notice)
August 25	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 26	Public notice of vote in paper, on internet, and on cable channel.
August 29	72-hour Open Meetings Notice for City Council to adopt Budget and Tax Rate
September 1	Labor Day Holiday
September 2	Regular Council Meeting: a) Final Adoption of Budget by Resolution. b) Adopt Tax Rate by Ordinance.
September 3	Final Budget is filed with City Secretary, County, and State.
September 15	Regular City Council Meeting
October 1	New Fiscal Year Begins

Budget Kick-off Memo



To: All Directors, Dept. Heads & Supervisors
From: William P. Yenne, City Manager
Date: April 23, 2014
Re: FY 2014-2015 Budget

It is that time of year again as we begin the process of preparing our annual budget.

In the lead up to putting together the FY 14-15 budget, City Council first met in January and February to review our strategic plan and set our goals for the coming year. Council also met in April (the 14th) to review our Capital Improvement Plans in both our General and Utility Funds.

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

This year the Council went a step further and set their priorities for FY 14-15. The top ten priorities in order are:

- 1) Improve compensation plan/salaries
- 2) Continue to upgrade and maintain infrastructure, facilities and equipment
- 3) Extend water to the airport busies park and Alden development
- 4) Complete comprehensive Master Plan
- 5) Facilitate development of property surrounding the airport/business park
- 6) Fill unfunded positions
- 7) Continue downtown improvements
- 8) Facilitate development of Alden
- 9) Develop Economic Development strategy
- 10) Promote/develop airport business park

It is now up to us to help City Council meet these goals.

The first is to improve our compensation plan. This is a long term plan to gradually improve salaries over the next 5 years or so to bring our compensation plan back to a strong, competitive level. City Council spent considerable time on this goal.

To that end we have developed a game plan to achieve this goal. This plan will require the bulk of any revenue increases we will see over the next 5 years. So, I want each of you to keep this in mind as you prepare your budget. Any operational increases you propose will naturally compete for the resources necessary for us to fund the new pay plan. Therefore, be judicious in your requests.

Also, another overriding Council desire is Economic Development. To this end we have been able to announce the plans to redevelop the Oak Woods addition (old government area) in partnership with HEB. And, the biggest news is the location of the new Dow Texas Innovation Center here in downtown which will put over 2,000 employees in our city center!

We are also seeing substantial interest by developers considering new housing (both single and multi-family), restaurants, hotels, shopping and the like.

The future for our city looks very, very bright!

As always I ask you to budget conservatively and responsibly – keeping in mind the priorities established by City Council.

Continue to look for better and more efficient ways to run your operations.

In the end, we are here to serve the citizens of Lake Jackson and to provide the highest quality services in the most cost efficient way possible.

Thank you for your hard work and dedication to our city.

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

THE BUDGET PROCESS

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

1. City Council Issue Development

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

2. Revenue Projection

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

3. Proposed Budget Development

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

4. Proposed Budget Analysis/Compilation

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

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

5. City Council Budget Study

Several budget work sessions, which are open to the public, are held with the City Council to

review and discuss the proposed budget. At the work sessions, the City Manager reviews major issues and presents an overview of the budget and department directors present their budget to the City Council.

6. Public Hearing/Budget Adoption

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

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

7. Compilation of Adopted Budget/Budget Maintenance

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

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

8. Budget Amendment

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

9. Program Goals and Measures

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

ORGANIZATION OF THE BUDGET

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.

ORGANIZATION OF THE BUDGET

Summary of Capital Items - Summarizes all capital expenditures.

GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

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

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

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

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

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

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

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

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

FINANCIAL FUND ACCOUNTING

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 Ser-

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

PROPRIETARY FUND TYPES

Enterprise Funds

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

FINANCIAL STRUCTURE

Fund.

SUMMARY OF ACCOUNTING AND BUDGETING FINANCIAL STRUCTURE

GOVERNMENTAL FUNDS

General Fund Sub-Funds

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

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

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

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

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

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

Special Revenue Funds

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

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

equipment, travel & transportation, awards and memorials for law enforcement personnel, drug and gang awareness programs, matching funds in a federal grant program, transfers to other law enforcement agencies, accounting, and language assistance services.

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

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

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

ACCOUNTING AND BUDGETING BASIS

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 Kemper-Sports. This fund is budgeted with a slight income.

ACCOUNTING AND BUDGETING BASIS

Basis of Accounting

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

The City’s accounting records for *governmental funds* are maintained on a modified accrual basis. Under

ACCOUNTING AND BUDGETING BASIS

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.

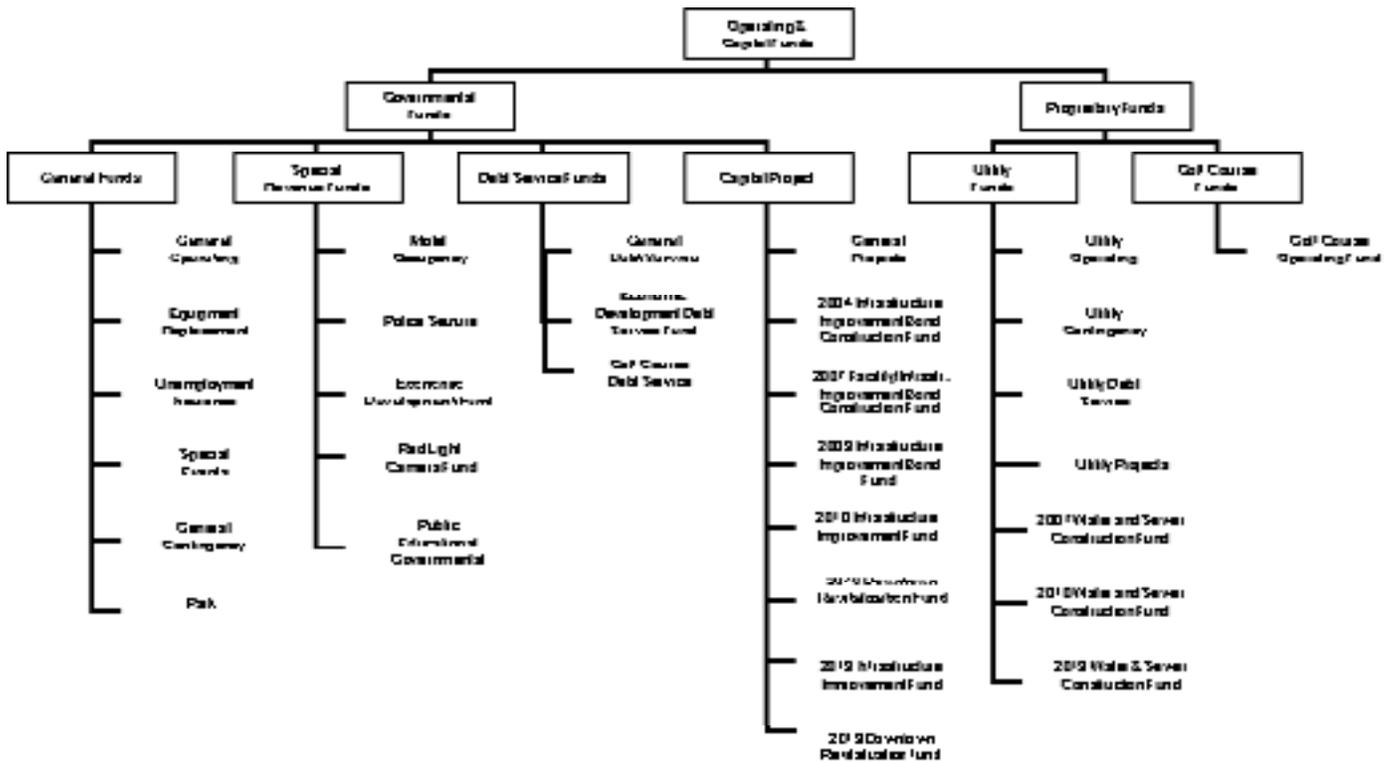
Accounting records for the City's *proprietary funds* are maintained on the accrual basis. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.

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:

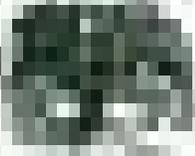
- Interest expense on long-term debt is budgeted when due.
- Depreciation is not budgeted.
- Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
- Capital outlay is budgeted during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

Financial Structure



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

CONSTITUTIONS & POLICIES



FINANCIAL POLICY

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.

General Fund Unassigned Fund Balance:

FINANCIAL POLICY

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUND BALANCE

Utility Operating Fund.

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

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

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,

FINANCIAL POLICY

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 to \$2.0 million in equipment purchases.

SUBJECT: PLANNING AND STRUCTURE OF CITY INDEBTED-NESS

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

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

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

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

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

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

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

Debt Service Schedule. The repayment schedule on each new series of bonds issued is structured with level principal payments rather than level debt payments. This results in a declining debt service sched-

ule. The annual debt service amount will only increase from year to year if new bonds are sold.

SUBJECT: ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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

SUBJECT: CLASSIFICATION AND COMPENSATION PROGRAM

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

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

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

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

SUBJECT FISCAL YEAR

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

SUBJECT: BUDGET PRESENTATIONS

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

CHARTER DIRECTIVES

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.
- (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)

CHARTER DIRECTIVES

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 REQUIRMENT

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

SUBJECT:

EMERGENCY APPROPRIATION

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

SUBJECT:

TAXATION

Tax limitation.

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

VISION



the

VISION to make

LAKEJACKSON

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

LAKEJACKSON STRATEGIC PLAN 2014-15

THE CITY OF LAKE JACKSON



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

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

MISSION STATEMENT

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

VISION STATEMENT

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

VISION ELEMENTS

- Enable Growth and Revitalization
- Enhance Communication
- 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
FACILITATE DEVELOPMENT OF NEW HOUSING	Construct Plantation Drive 4-lane transition (ST-004).	Engineering
	Implement Urban living concept / zoning.	Administration
	Construct capacity upgrades for lift station 13 for the development of Creekside subdivision.	Utilities
EXPAND CITY'S ECONOMIC DEVELOPMENT INITIATIVES	Develop economic development strategy and transition to monthly meetings for Lake Jackson Development Corporation.	Administration
	Hire full-time economic development professional. – Measure to fund with Half-cent sales not approved by the voters.	Deferred
	Begin moving operating costs from 4B sales tax fund to General Fund	Deferred
IMPLEMENT DOWNTOWN REVITALIZATION	Review design and construction of HEB PUD Public Infrastructure.	Engineering / Administration
	Recommend project scope for Phase 5 and develop planning and construction budget and finance plan.	Administration
	Study cost of improving communication infrastructure in downtown area.	Administration
UPDATE COMPREHENSIVE MASTER PLAN	Complete Comprehensive Master Plan by December 2015 (OT-002).	Administration

ENABLE GROWTH & REVITALIZATION

Promote quality growth following the established Master Plan.

Objectives	Goals	Assigned
FACILITATE DEVELOPMENT PROPERTY SURROUNDING THE AIRPORT	Extend Water Utilities to the area around the airport by 2015.	Utilities
	Begin design of Waste Water Utilities.	Utilities
	Facilitate development of Alden	Administration
	Promote/develop airport business park	Administration
FACILITATE REDEVELOPMENT OF DECLINING AREAS	Study use of incentives to encourage reinvestment/improvement of single family property.	Administration
	Study use of incentives to encourage reinvestment/improvement of multi-family property.	
	Secure and inspect substandard structures and if in imminent danger begin proceedings for abatement.	Inspections

ENHANCE COMMUNICATION

Build relationships through communication, technology and training.

Objectives	Goals	Assigned
IMPROVE COMMUNICATION EXTERNALLY & INTERNALLY THROUGH BEST PRACTICES AND ENHANCED TECHNOLOGY	Host semi-annual city-wide employee meetings to communicate City's Strategic Plan. – Admin	Administration
	Implement Employee Intranet System. - Admin	Administration
IMPROVE INTERACTION BETWEEN CITY COUNCIL & BOARDS	Provide annual update of the Strategic Plan to Boards & Commissions. - Admin	Administration

MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

Objectives	Goals	Assigned
CONTINUE TO UPGRADE AND MAINTAIN INFRASTRUCTURE, FACILITIES & EQUIPMENT	Relocate Emergency Communication Equipment from Hospital (F-184)	Fire
	Replace Police Station Flat Roof (F-249)	Police
	Replace Recreation Center AC Roof Tops (F-231)	Recreation
	Pecan Lakes Outfall Lining (D-041)	Drainage
	Replace Fire Bunker Gear and Air Packs (F-230)	Fire
	Magnolia Channel Lining Ditch No. 6 (D-042)	Drainage
	Bunker Renovation Semi-Annual (F-078)	Finance
	Annual Sidewalk Repairs and ADA Ramps (SW-002)	Engineering
	Annual Air Conditioning Replacement (F-015)	Administration
	Fairway Aerifier Purchase (F-227)	Finance
	Recreation Center Gym Curtain (F-239)	Recreation
	Museum Elevator Repairs (F-229)	Administration
	Water Fountains & Bottle Fill Station (F-211)	Recreation
	Replace AC Clubhouse & Maintenance Building (F-200)	Golf
	Recreation Center Roof Repairs (F-236)	Recreation
	Water Production Scada Radio (WAT-045)	Utilities
	Reduce Copper Levels in Water (WAT-138)	Utilities
	Chlorine Addition (WAT-076)	Utilities
	Ground Storage Level Transmitters & Electrical (WAT-100)	Utilities
	Ground Storage Access (WAT-137)	Utilities
	Replace Civic Center Carpet (F-222)	Civic Center
	Remodel the remaining old court area and unused records area to house Humane Officers and secretarial staff.	Police
	Pedestrian Crossing Improvements on Oyster Creek Drive (ST-095)	Streets
	Install Skylogix remote lighting controls into Girl's Softball Complex.	Parks
	Coordinate replacement of licenses for 37 personal computers running the XP operating system.	Finance
	Upgrade PD network switches, all servers to Windows and improve storage.	Finance
	Add web access to miscellaneous Accounts Receivable.	Finance

MAINTAIN A WELL MANAGED CITY

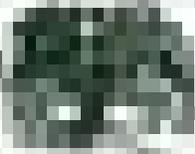
Promote a culture of innovation and service.

Objectives	Goals	Assigned
HIRE AND RETAIN QUALIFIED EMPLOYEES	Starting pay established at the 65 th percentile of minimum pay by FY 2018-19 for all full-time positions.	Administration
	Fill unfunded positions: 1 Labor in Drainage; 1 Custodian in Civic Center; and 1 Mechanic in Garage.	Administration
	Provide for succession of the Building Official and hiring of a new Assistant Building Official.	Inspections
OFFER IN-HOUSE TRAINING OPPORTUNITIES FOR EMPLOYEES	Cross train employees to provide backup for Health, Code Enforcement, Plans Review, Apartment Inspections and Building Inspections.	Inspections
USE NEW TECHNOLOGY TO IMPROVE AREAS OF OPERATIONS	Build CNG Public Access & Service Center Medical Drive Entrance (F-041)	Garage
	Complete full implementation of the Gov Now product allowing Utility customers to access their account information online.	Utility Administration
INCREASE THE USE OF GIS TECHNOLOGY TO IMPROVE OPERATIONS	Continue year two of storm sewer mapping program.	Drainage

ENHANCE QUALITY OF LIFE

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

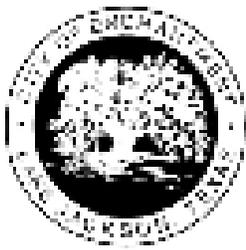
Objectives	Goals	Assigned
ENHANCE THE SAFETY OF OUR CITIZENS	Pedestrian Crossing Improvements (OT-003)	Streets
	Automatic Entry & Restroom Doors (F-172)	Recreation
	Implement a distracted driving course for all police officers.	Police
	Institute a public awareness campaign via social media to share data on the dangers of texting and driving.	Police
	Relocate humane operations to the police department station for enhanced availability and speed in call handling.	Police
	Install 20 Stovetop Fire Stop extinguishing devices for individuals in need.	Fire
	Partner with Volunteer Fire Department, LJEEMS and BISD to fund the “After the Fire” presentation to all graduating seniors.	Fire
	Continue “Take Heart Lake Jackson” a 10 minute CPR Class with a new goal of reaching 500 additional citizens.	EMS
	Develop and educate the public on the epidemic of falling and being injured by holding 12 classes and reaching 200 people.	EMS
ASSIST BISD IN ADDRESSING ISSUES FACING THE DISTRICT WITHIN THE COMMUNITY	Help establish traditional Boys & Girls club site for Rasco Middle Scholl.	Recreation
	Establish sponsorship and foster relationships for support of parks and recreational activities.	Recreation
PROVIDE QUALITY PARKS AND RECREATION OPPORTUNITES	Continue process of obtaining accreditation from National Recreation and Parks Association (three year process). - Recreation	Recreation
	Host Festival of Lights, New Year’s Eve Dance, Senior Fest, Spring Concert Series, National Day of Prayer, Market Days on South Parking Place and We Will Remember 9/11 Ceremony.	Civic Center
PROVIDE COMMUNITY WITH NEW AFFORDABLE AND FAMILY ORIENTED ACTIVITIES	Paralympics Sport Chairs (OT-003)	Recreation
	Enhance recreation programming through fitness on demand.	Recreation
	Offer bi-annual membership specials to increase membership sales by 1%.	Recreation
CONTINUALLY EVALUATE THE CITY’S PUBLIC TRANSPORTATION SYSTEM	Fund an additional year through the Capital Improvement Program and evaluate ridership trends. (OT-001)	Administration
	Evaluate city employee demand/need of public transit system.	Administration



MANAGER'S MESSAGE

The Manager's Message is submitted as part of the Proposed Budget on July 7, 2014. Later, the Approved Budget Transmittal Letter is published in the opening pages of this document, and itemizes any changes to the Proposed Budget as approved by the City Council.

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



CITY OF LAKE JACKSON

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MANAGER'S MESSAGE

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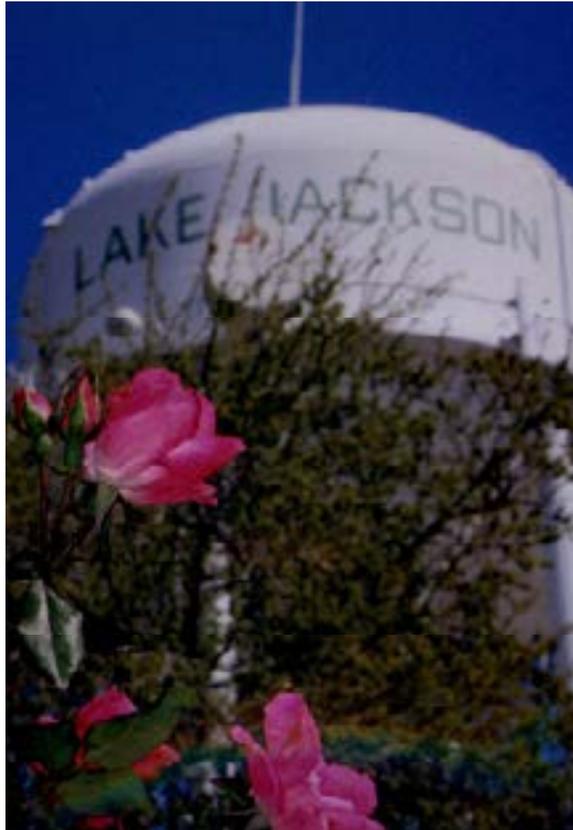
MANAGER'S MESSAGE

70th Anniversary Photo Contest

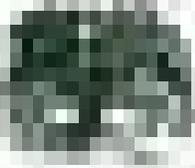
Photographer: Marion Dornan

Category: Uniquely Lake Jackson

Location: Oak Drive & Hwy 332
(across from Police Station)

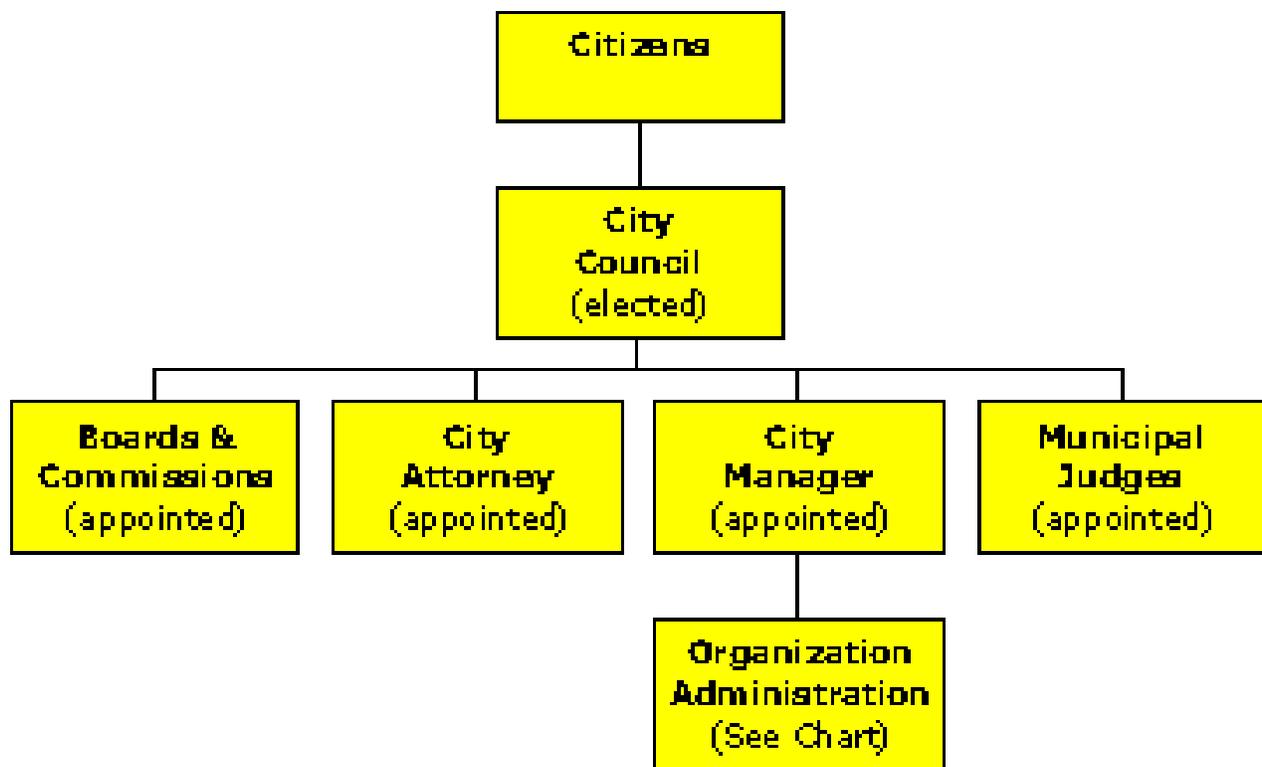


ORGANIZATIONAL CHARTS

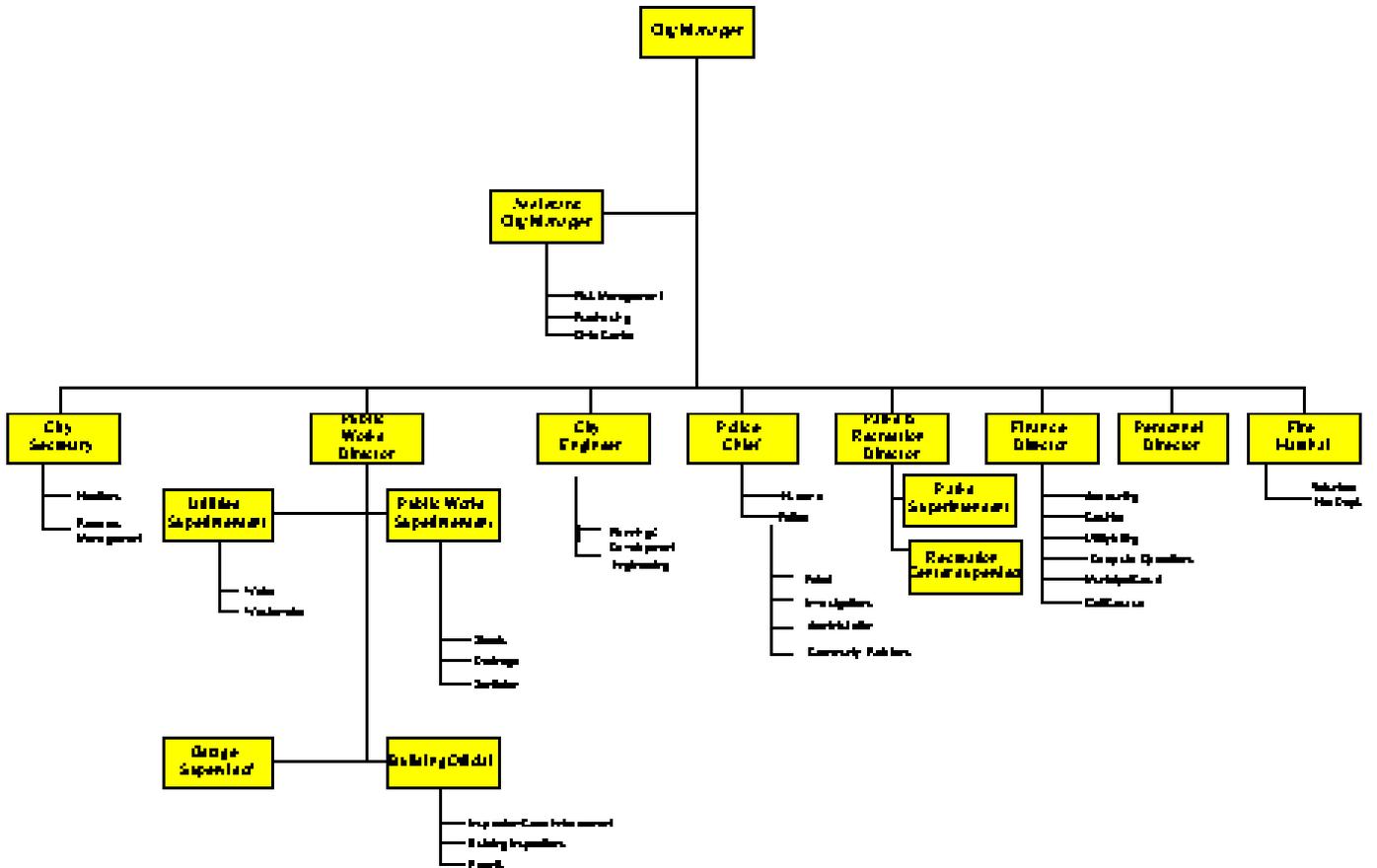


City of Lake Jackson

"Council-Manager Government"

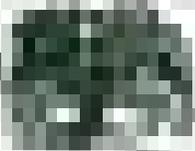


Organization Administration Chart

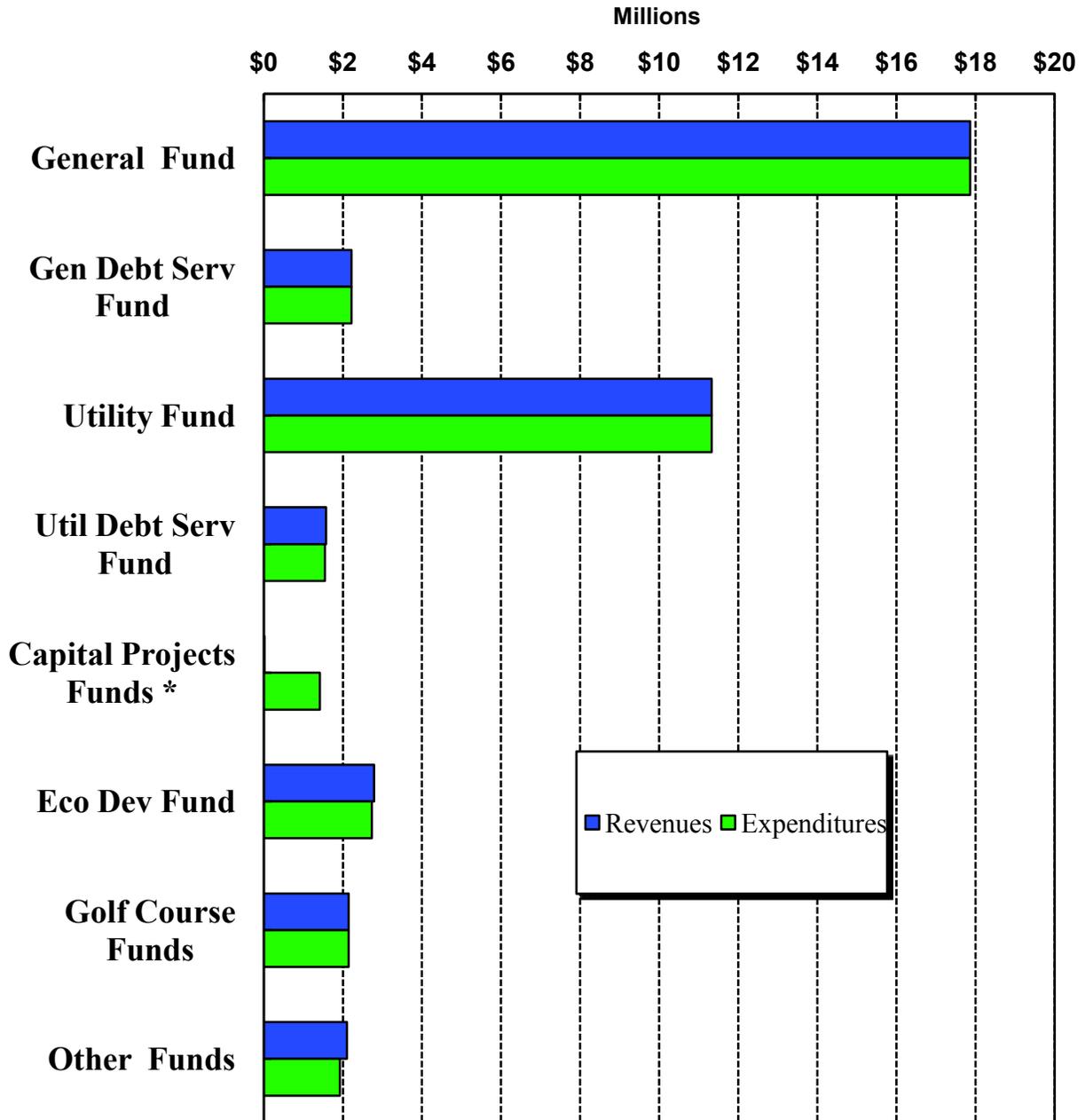


70th Anniversary Photo Contest
Photographer: Carol Brown
Category: Landmarks
Location: Abner Jackson Plantation





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.

2014- 15 BUDGET
COMBINED FUNDS SUMMARY
TOTAL REVENUES AND EXPENDITURES BY FUND

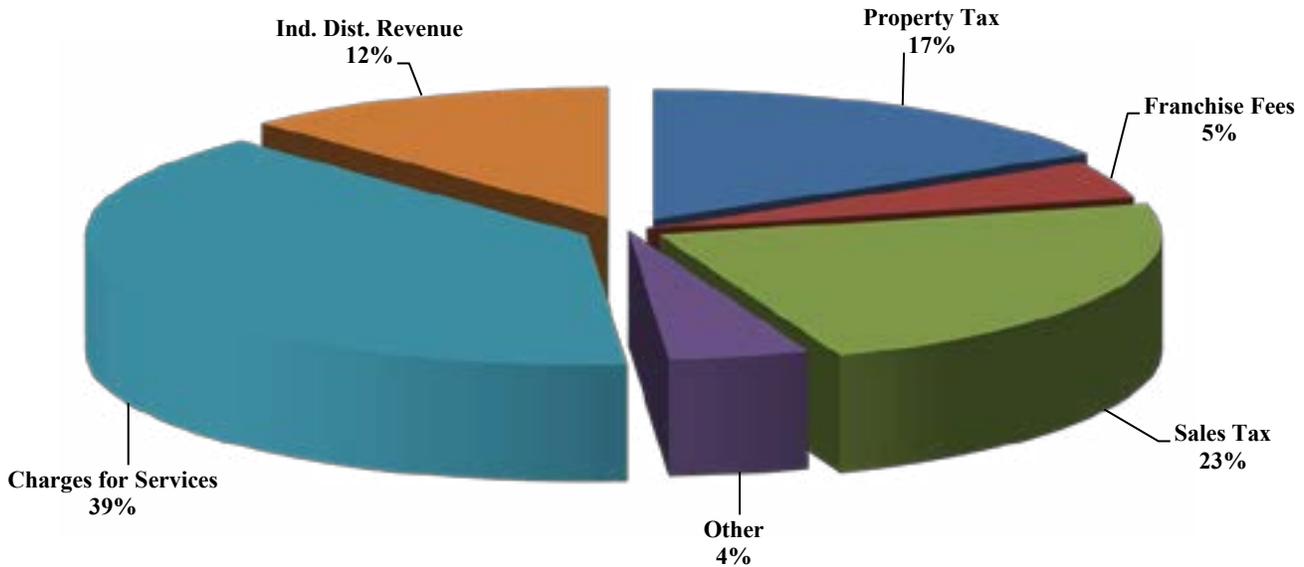
REVENUES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	PROPOSED 2014 - 15
GENERAL FUND	\$ 17,409,561	\$ 17,266,320	\$ 17,521,175	\$ 17,862,325
GEN DEBT SERV FUND	2,343,827	2,224,062	2,225,062	2,214,846
UTILITY FUND	10,640,035	10,958,601	11,101,602	11,328,455
UTILITY DEBT SERV & RESERVE	1,582,975	1,579,335	1,575,599	1,575,335
CAPITAL PROJECT FUNDS	174,381	10,000	49,600	2,000
ECONOMIC DEVELOPMENT FUND	2,637,270	2,646,857	2,723,768	2,791,000
GOLF COURSE FUNDS	2,055,197	2,124,455	1,986,637	2,149,222
OTHER FUNDS *	2,305,648	2,069,288	2,177,805	2,105,945
SUBTOTAL	\$ 39,148,894	\$ 38,878,918	\$ 39,361,247	\$ 40,029,128
INTERFUND TRANSFERS	(5,168,060)	(4,856,538)	(4,863,687)	(4,840,025)
TOTAL	\$ <u>33,980,834</u>	\$ <u>34,022,380</u>	\$ <u>34,497,560</u>	\$ <u>35,189,103</u>

EXPENDITURES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	PROPOSED 2014 - 15
GENERAL FUND	\$ 16,102,581	\$ 17,266,320	\$ 16,625,205	\$ 17,862,325
GEN DEBT SERV FUND	2,243,638	2,224,062	2,224,062	2,214,846
UTILITY FUND	10,333,338	10,958,601	10,863,619	11,328,455
UTILITY DEBT SERV & RESERVE	1,564,350	1,583,676	1,583,676	1,543,275
CAPITAL PROJECT FUNDS	1,096,203	921,705	1,244,666	1,468,800
ECONOMIC DEVELOPMENT FUND	2,549,136	2,740,746	3,287,869	2,732,039
GOLF COURSE FUNDS	2,035,735	2,046,861	2,103,153	2,145,631
OTHER FUNDS *	2,021,625	1,914,900	1,917,286	1,983,097
SUBTOTAL	\$ 37,946,606	\$ 39,656,871	\$ 39,849,537	\$ 41,278,468
INTERFUND TRANSFERS	(5,168,060)	(4,856,538)	(4,863,687)	(4,840,025)
TOTAL	\$ <u>32,778,546</u>	\$ <u>34,800,333</u>	\$ <u>34,985,850</u>	\$ <u>36,438,443</u>

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

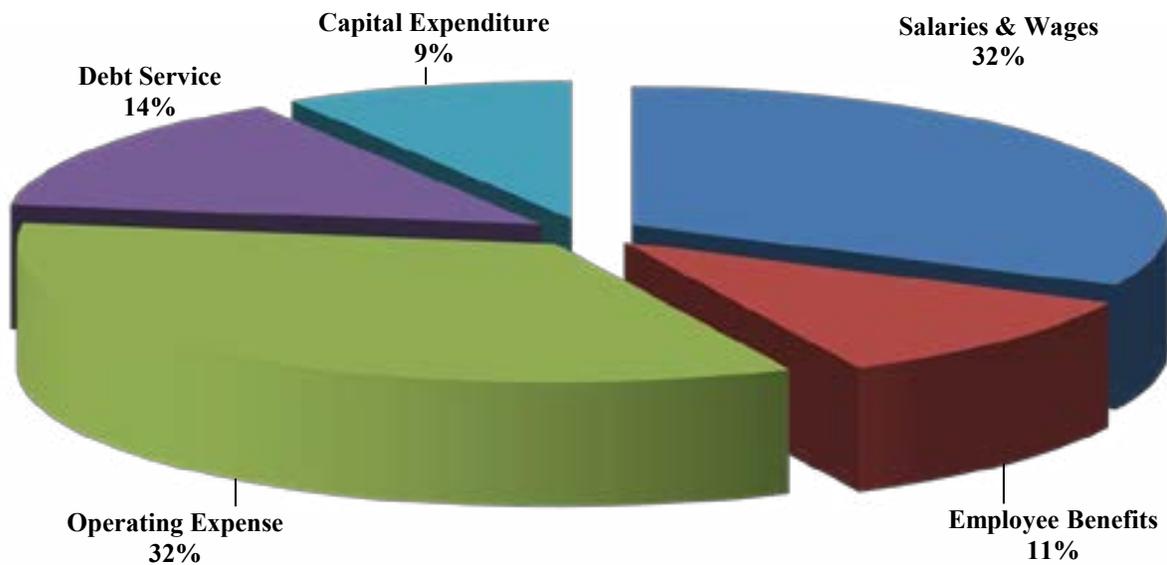
2014 - 15 BUDGET
ALL FUNDS
REVENUES BY CATEGORY

REVENUES	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 PROPOSED
PROPERTY TAX	\$ 5,609,505	\$ 5,669,831	\$ 5,660,337	\$ 5,823,282
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	13,750,132
MUNICIPAL COURT FINES	569,700	476,600	618,200	566,500
INTERGOVERNMENTAL	349,594	92,000	92,000	92,000
INTEREST	151,118	116,577	61,308	60,280
MISCELLANEOUS	417,139	308,624	403,333	264,410
TOTAL REVENUES	\$ 33,980,834	\$ 34,022,380	\$ 34,497,559	\$ 35,189,103



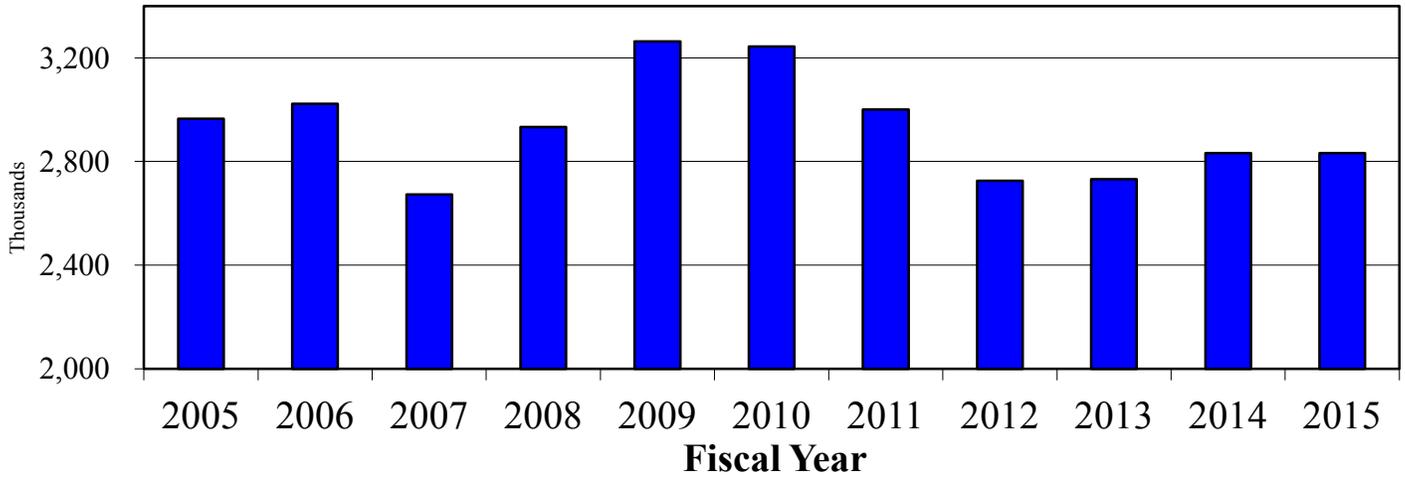
2014 - 15 BUDGET
ALL FUNDS
EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 PROPOSED
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	2,329,762	1,608,300
EQUIPMENT PURCHASES	<u>1,302,071</u>	<u>1,607,900</u>	<u>1,675,922</u>	<u>1,568,598</u>
<i>TOTAL EXPENDITURES</i>	<u>\$ 32,778,545</u>	<u>\$ 34,800,334</u>	<u>\$ 34,985,850</u>	<u>\$ 36,328,444</u>



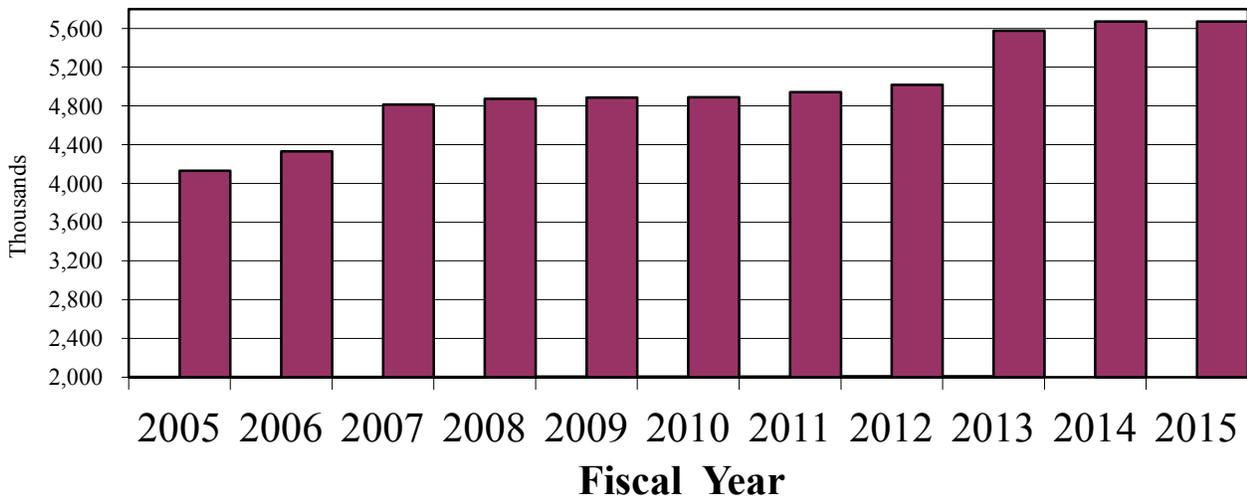
FUND BALANCE HISTORY AND PROJECTIONS

Working Capital Balance Utility Fund



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

Fund Balance General Fund



GENERAL FUNDS FUND BALANCE ANALYSIS

FUND	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-12	\$ 5,767,303	608,001	1,475,195	4,909,099
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(750,000)		750,000	
TO PARKS FUND				
REVENUES FISCAL YEAR 2013	17,409,561	2,343,827	169,829	1,829,715
EXPENDITURES FISCAL YEAR 2013	16,102,581	2,243,638	1,024,693	1,194,104
FUND BALANCE 9-30-13	\$ 6,324,283	\$ 708,190	\$ 1,370,331	\$ 5,544,710
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(750,000)	0	1,000,000	0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,574,283	708,190	2,370,331	5,544,710
FISCAL 2014 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	971,995
FROM UTILITY OPERATING	0	0	0	716,155
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	0	0	0	0
FROM UTILITY FUND	540,390	0	0	
FROM ECONOMIC DEVL. FUND	350,000	0	0	
ALL OTHER REVENUE	16,630,785	2,224,062	48,500	15,000
	17,521,175	2,224,062	48,500	1,703,150
FISCAL 2014 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	20,000	0	0	0
TO GENERAL CAPITAL PROJECTS				
TO PARKS FUND				
TO GENERAL CONTINGENCY	0	0	0	0
TO EQUIPMENT REPLACEMENT	971,995	0	0	0
ALL OTHER EXPENDITURES	15,633,210	2,224,062	743,961	1,534,762
	16,625,205	2,224,062	743,961	1,534,762
PROJECTED FUND BALANCE 9-30-14	6,470,253	708,190	1,674,870	5,713,098
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(800,000)	0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,670,253	708,190	1,674,870	5,713,098
2015 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	995,150
FROM UTILITY OPERATING	0	0	0	668,295
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	540,390	0	0	0
FROM ECONOMIC DEVL. FUND	350,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	16,971,935	2,214,846	1,000	15,000
	17,862,325	2,214,846	1,000	1,678,445
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	25,000	0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	995,150	0	0	0
ALL OTHER EXPENDITURES	16,842,175	2,214,846	1,161,800	1,478,598
	17,862,325	2,214,846	1,161,800	1,478,598
BUDGETED FUND BALANCE 9-30-15	\$ 5,670,253	\$ 708,190	\$ 514,070	\$ 5,912,946
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 4,465,581			
High 33% of Operating Budget	\$ 5,894,567			

UTILITY FUNDS FUND BALANCE ANALYSIS

FUND	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-12	\$ 2,899,671	2,297,519	943,964
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	175,000		
FUND BALANCE AFTER CAPITAL TRANSFERS	2,724,671		
REVENUES INCLUDING TRANSFERS	10,640,035	1,582,975	179,552
EXPENDITURES INCLUDING TRANSFERS	10,333,338	1,564,350	71,510
FUND BALANCE 9-30-13	\$ 3,031,368	2,316,144	1,052,006
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	300,000	0	300,000
FUND BALANCE AFTER CAPITAL TRANSFERS	2,731,368	2,316,144	1,352,006
2014 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,569,335	0
FROM UTILITY CONTINGENCY	0	0	0
FROM GENERAL CONTINGENCY	0		0
ALL OTHER REVENUE	11,101,602	6,264	1,100
	11,101,602	1,575,599	1,100
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	716,155		
ALL OTHER EXPENDITURES	8,037,739	1,583,676	500,705
	10,863,619	1,583,676	500,705
PROJECTED FUND BALANCE 9-30-14	2,969,351	2,308,067	852,401
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS	(137,237)	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	2,832,114	2,308,067	852,401
2015 BUDGETED REVENUES			
TRANSFERS IN			
FROM GENERAL CONTINGENCY	0		
FROM UTILITY OPERATING		1,569,335	0
FROM DEBT SERVICE RESERVE			
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	11,328,455	6,000	1,000
	11,328,455	1,575,335	1,000
2015 BUDGETED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	540,390		
TO UTILITY DEBT SERVICE	1,569,335		
TO UTILITY DEBT SERVICE RESERVE	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	668,295		
ALL OTHER EXPENDITURES	8,550,435	1,543,275	307,000
	11,328,455	1,543,275	307,000
BUDGETED FUND BALANCE 9-30-15	\$ 2,832,114	\$ 2,340,127	\$ 546,401
TARGET FUND BALANCE	RANGE	\$ 2,256,858	\$ 500,000
Low 25% of Operating Budget	\$ 2,832,114		
High 33% of Operating Budget	\$ 3,738,390		

OTHER FUNDS FUND BALANCE ANALYSIS

FUND	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
FUND BALANCE 9-30-13	\$ 2,292,698	\$ 42,375	\$ 245,889
PROJECTED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
ALL OTHER REVENUE	2,723,768	275,150	60,500
	<u>2,723,768</u>	<u>275,150</u>	<u>60,500</u>
PROJECTED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS FUND	0	39,287	0
TO GOLF COURSE DEBT SERVICE	506,525	0	0
TO GOLF COURSE OPERATING	150,000	0	0
TO GENERAL FUND	350,000	0	0
ALL OTHER EXPENDITURES	2,281,344	240,712	10,000
	<u>3,287,869</u>	<u>279,999</u>	<u>10,000</u>
FUND BALANCE 9-30-14	1,728,597	37,526	296,389
BUDGETED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
ALL OTHER REVENUE	2,791,000	290,000	500
	<u>2,791,000</u>	<u>290,000</u>	<u>500</u>
BUDGETED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS	0	36,430	0
TO GOLF COURSE DEBT SERVICE	505,425	0	0
TO GOLF COURSE OPERATING	150,000	0	0
TO GENERAL FUND	350,000	0	0
ALL OTHER EXPENDITURES	1,726,614	253,569	124,500
	<u>2,732,039</u>	<u>289,999</u>	<u>124,500</u>
BUDGETED FUND BALANCE 9-30-15	<u>\$ 1,787,558</u>	<u>\$ 37,527</u>	<u>\$ 172,389</u>
TARGET FUND BALANCE	1,548,000	None	None

**2011 - 2015
PERSONNEL SUMMARY BY DEPARTMENT**

<i>GENERAL FUND</i>	2010-11	2011-12	2012-13	2013-14	2014-15	Increase
	FT	FT	FT	FT	FT	(Decrease)
ADMINISTRATION	10.50	10.50	10.50	10.50	10.50	0.00
FINANCE	10.00	10.00	10.00	10.00	10.00	0.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00	0.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00
POLICE	60.00	60.00	60.00	60.00	60.00	0.00
FIRE	1.00	1.00	1.00	1.00	1.00	0.00
HUMANE	3.00	3.00	3.00	3.00	3.00	0.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00	0.00
STREET	6.83	6.83	6.83	6.83	6.83	0.00
DRAINAGE	14.83	14.83	14.83	14.83	14.83	0.00
CODE ENFORCEMENT	8.00	8.00	8.00	7.50	7.50	-0.50
PARKS	13.50	13.50	13.50	13.50	13.50	0.00
RECREATION	13.50	13.50	13.50	13.50	13.50	0.00
GARAGE	9.00	9.00	9.00	9.00	9.00	0.00
LIBRARY	0.50	0.50	0.50	0.50	0.50	0.00
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00	0.00
TOTAL GENERAL FUND	164.66	164.66	164.66	164.16	164.16	-0.50

<i>UTILITY FUND</i>	2010-11	2011-12	2011-12	2013-14	2014-15	Increase
	FT	FT	FT	FT	FT	(Decrease)
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	6.00	0.00
WATER PRODUCTION	11.50	11.50	11.50	11.50	11.50	0.00
WASTEWATER COLLECTION	19.50	19.50	19.50	20.00	20.00	0.50
SANITATION	25.34	25.34	25.34	25.34	25.34	0.00
TOTAL UTILITY FUND	62.34	62.34	62.34	62.84	62.84	0.50

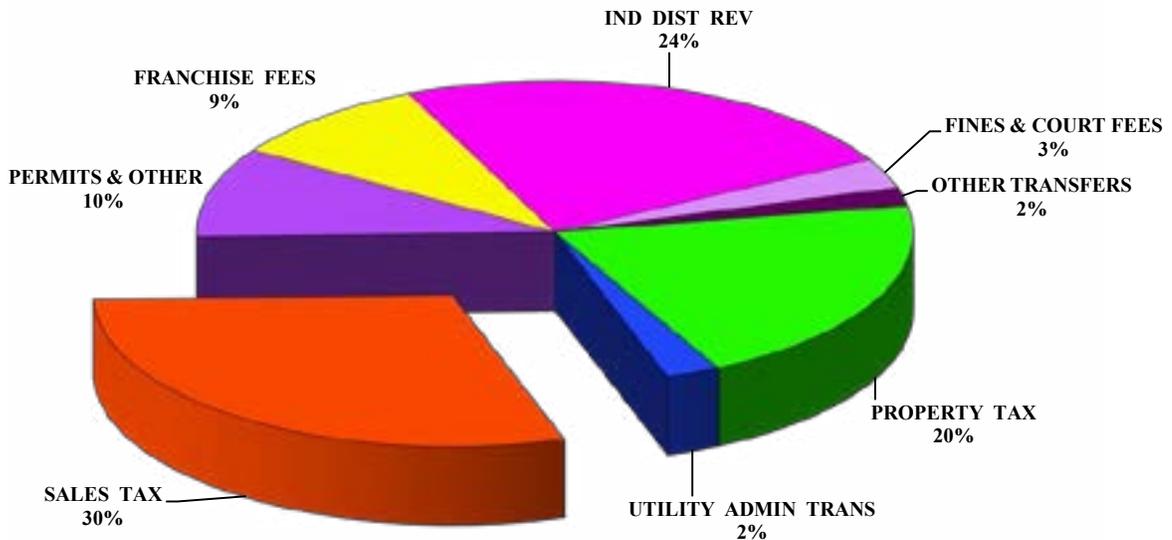
TOTAL ALL FUNDS COMBINED	227.00	227.00	227.00	227.00	227.00	0.00
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2014 - 15 PROPOSED BUDGET OPERATING FUNDS SUMMARY

REVENUE	2012 - 13	2013 - 14	2013 - 14	2014 - 15
	ACTUAL	BUDGETED	ESTIMATED	PROPOSED
General Fund Resources	\$ 17,409,561	\$ 17,266,320	\$ 17,521,175	\$ 17,862,325
Utility Operating Revenues	10,640,035	10,958,601	11,101,602	11,328,455
Total Revenue	\$ 28,049,596	\$ 28,224,921	\$ 28,622,777	\$ 29,190,780
EXPENDITURES	2012 - 13	2013 - 14	2013 - 14	2014 - 15
	ACTUAL	BUDGETED	ESTIMATED	PROPOSED
Salaries & Wages	\$ 9,791,844	\$ 10,505,700	\$ 10,049,858	\$ 10,925,550
Group Insurance	962,274	1,201,400	1,097,410	1,341,900
Employer FICA	706,804	779,900	704,200	810,700
Retirement Contribution	1,369,682	1,464,300	1,357,650	1,428,400
Workers Compensation	77,070	100,200	69,170	108,000
Other Employee Benefits	393,486	461,483	486,631	465,615
Emergency Medical Services	337,000	337,000	337,000	337,000
Street Markings & Sealant	28,426	75,000	75,000	75,000
Fire Code Inspections	10,500	17,000	8,000	17,000
Housing (Property) Inspections	0	5,000	600	5,000
Drainage Maintenance Program	57,414	70,000	70,000	70,000
Braz. Cty Partnership	10,500	10,500	10,500	10,500
Recycling & Waste Disposal	682,573	790,720	740,400	785,000
Sludge Disposal	67,860	70,000	70,000	70,000
Pavement Improvement Program	78,872	80,000	80,000	80,000
Contract Mowing	275,973	312,000	337,000	354,500
Contract Cleaning	100,525	109,000	110,360	111,760
Other Prof / Tech Services	546,891	624,610	627,265	699,483
Maintenance & Repair				
Water System	416,087	423,700	455,750	468,165
Wastewater System & Plant	446,752	353,000	413,700	370,000
Sanitation	199,215	197,170	212,210	214,215
Street & Drainage System	29,003	55,000	50,000	55,000
Other Maintenance & Repair	930,460	988,798	931,210	988,752
BWA - Water	1,350,500	1,416,200	1,416,200	1,642,500
Braz. Cty Water Conservation District	30,010	27,000	27,000	27,000
Other Property Services	187,343	205,945	191,425	202,425
Property & Liability Insurance	455,331	469,810	471,970	475,790
Other Purchased Services	62,366	61,238	60,640	62,740
Electricity & Natural Gas	1,542,761	1,626,190	1,590,360	1,589,190
General Supplies	1,386,378	1,497,195	1,478,280	1,511,425
Capital Outlay	79,676	71,993	141,160	90,000
Transfers				
To General Fund	540,390	540,389	540,390	540,390
To Equipment Replacement	1,692,615	1,688,145	1,688,150	1,663,445
To Park Fund	0	0	0	0
To General Projects (Prior Yr Budget Savings)	0	0	0	0
To Special Events Fund	20,000	20,000	20,000	25,000
To General Contingency	0	0	0	0
To Utility Projects	0	0	0	0
To Utility Debt Service	1,569,335	1,569,335	1,569,335	1,569,335
To Utility Contingency	0	0	0	0
Total Expenditures	\$ 26,435,916	\$ 28,224,921	\$ 27,488,824	\$ 29,190,780

GENERAL FUND REVENUE BY CATEGORY

REVENUE	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 PROPOSED
Property Tax	\$ 3,351,088	\$ 3,453,769	\$ 3,444,275	\$ 3,616,436
Sales Tax	5,093,359	5,117,000	5,148,100	5,283,875
Franchise Fees	1,649,111	1,583,000	1,640,505	1,646,875
Industrial District Revenue	4,100,000	4,186,100	4,186,100	4,248,890
Licenses and Permits	316,286	306,600	401,750	403,859
Civic Center / Jasmine Hall Fees	261,466	248,600	239,800	239,500
Recreation Fees	781,866	882,140	828,110	848,200
Fines and Court Fees	563,208	476,600	618,200	566,500
Intergovernmental	101,091	92,000	92,000	92,000
Utility Administrative Fee	438,390	438,390	438,390	438,390
Interest and Other	161,096	132,121	133,945	127,800
Transfer from Econ. Devl. Fund	350,000	350,000	350,000	350,000
Transfer from General Contingency	242,600	0	0	0
Total General Fund	\$ 17,409,561	\$ 17,266,320	\$ 17,521,175	\$ 17,862,325



**GENERAL FUND
EXPENDITURES BY CATEGORY**

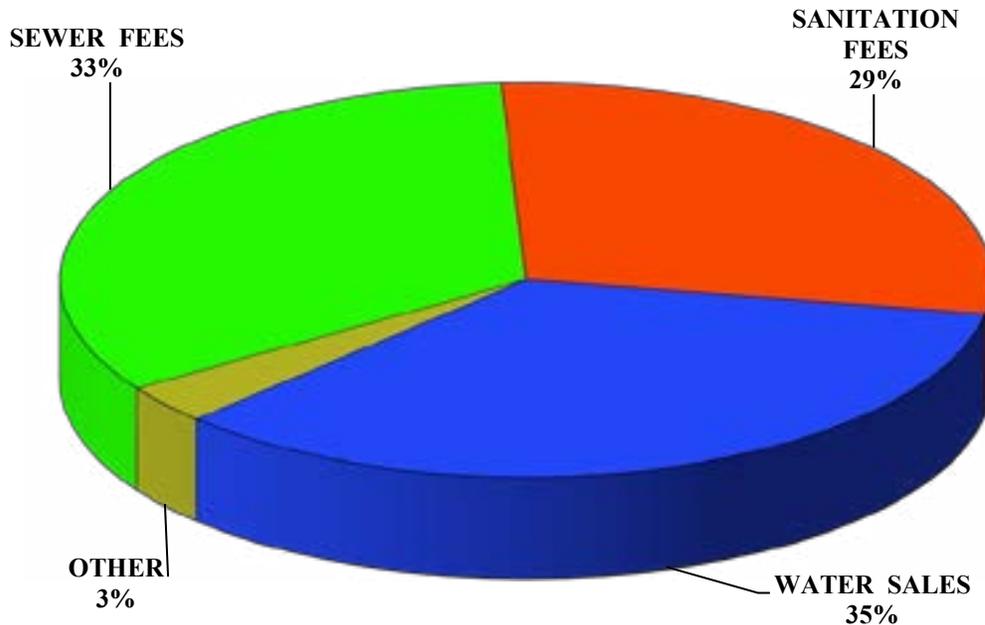
<i>EXPENDITURES</i>	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 PROPOSED
SALARIES & WAGES	\$ 7,654,504	\$ 8,140,100	\$ 7,748,704	\$ 8,478,950
EMPLOYEE BENEFITS	2,385,202	2,689,500	2,454,030	2,812,420
OPERATING EXPENSES	4,998,184	5,422,227	5,329,316	5,520,805
CAPITAL OUTLAY	43,941	22,500	101,160	30,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	1,000,750	971,993	971,995	995,150
GENERAL PROJECTS	750,000			
SPECIAL EVENTS FUND	20,000	20,000	20,000	25,000
GENERAL CONTINGENCY	0	0	0	0
<i>Total General Fund</i>	\$ 16,852,581	\$ 17,266,320	\$ 16,625,205	\$ 17,862,325

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2012 - 13	FISCAL 2013 - 14	FISCAL 2013 - 14	FISCAL 2014 - 15
SERVICE / MAINTENANCE	41.00	41.00	41.00	41.00
OFFICE / CLERICAL	22.00	20.00	20.00	20.00
TECHNICAL	26.00	28.00	27.00	27.00
SWORN PERSONNEL	40.00	40.00	40.00	40.00
PROFESSIONAL	8.00	8.00	8.00	8.00
MANAGEMENT / SUPERVISION	27.66	27.66	28.16	28.16
TEMPORARY / SEASONAL	19.29	19.45	22.52	23.76
<i>Total General Fund Personnel</i>	183.95	184.11	186.68	187.92

As of this budget, all of the 5 previously unfunded positions (cost control during the Great Recession) are now fully funded.

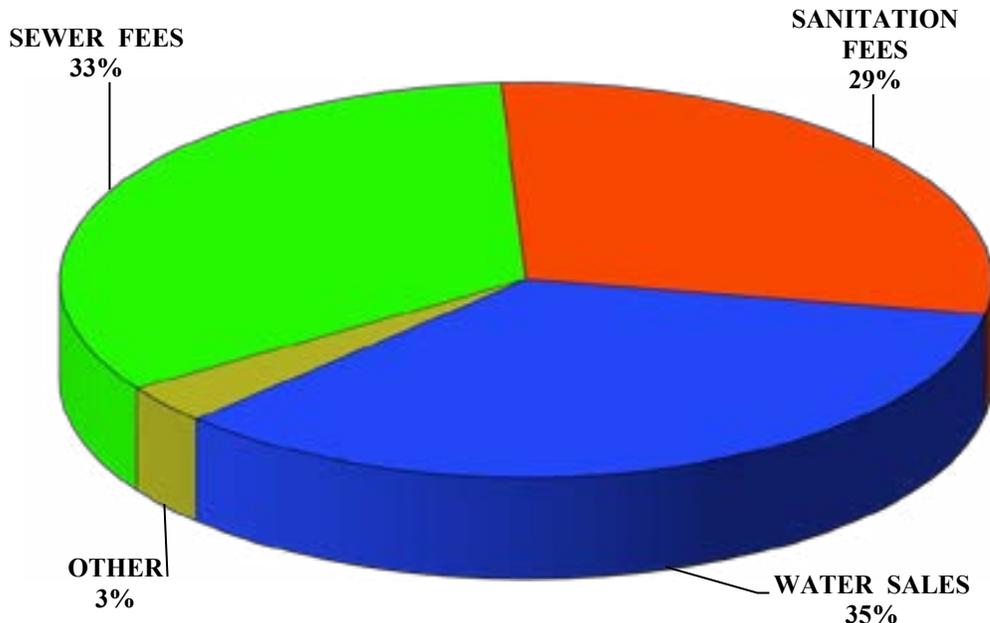
UTILITY FUND REVENUE BY CATEGORY

REVENUE	2012- 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 PROPOSED
Plumbing Permits	\$ 16,620	\$ 18,000	\$ 18,000	\$ 18,000
Tap Fees	35,845	12,000	85,000	14,650
Administrative Fees	202,271	190,700	190,700	190,700
Water Fees	3,565,982	3,746,572	3,781,937	3,930,785
Sewer Fees	3,412,733	3,656,419	3,656,419	3,788,560
Sanitation Fees	3,184,751	3,189,724	3,197,476	3,243,940
Miscellaneous	136,532	130,624	169,070	138,040
Interest	14,901	14,562	3,000	3,780
Transfer from Utility Contingency	70,400	0	0	0
<i>Total Utility Revenue</i>	<u><u>\$ 10,640,035</u></u>	<u><u>\$ 10,958,601</u></u>	<u><u>\$ 11,101,602</u></u>	<u><u>\$ 11,328,455</u></u>



UTILITY FUND REVENUE BY CATEGORY

REVENUE	2012- 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 PROPOSED
Plumbing Permits	\$ 16,620	\$ 18,000	\$ 18,000	\$ 18,000
Tap Fees	35,845	12,000	85,000	14,650
Administrative Fees	202,271	190,700	190,700	190,700
Water Fees	3,565,982	3,746,572	3,781,937	3,930,785
Sewer Fees	3,412,733	3,656,419	3,656,419	3,788,560
Sanitation Fees	3,184,751	3,189,724	3,197,476	3,243,940
Miscellaneous	136,532	130,624	169,070	138,040
Interest	14,901	14,562	3,000	3,780
Transfer from Utility Contingency	70,400	0	0	0
Total Utility Revenue	<u><u>\$ 10,640,035</u></u>	<u><u>\$ 10,958,601</u></u>	<u><u>\$ 11,101,602</u></u>	<u><u>\$ 11,328,455</u></u>



MAJOR REVENUES



LAKE JACKSON

City of Enchantment

City of
Enchantment



MAJOR REVENUE SOURCES

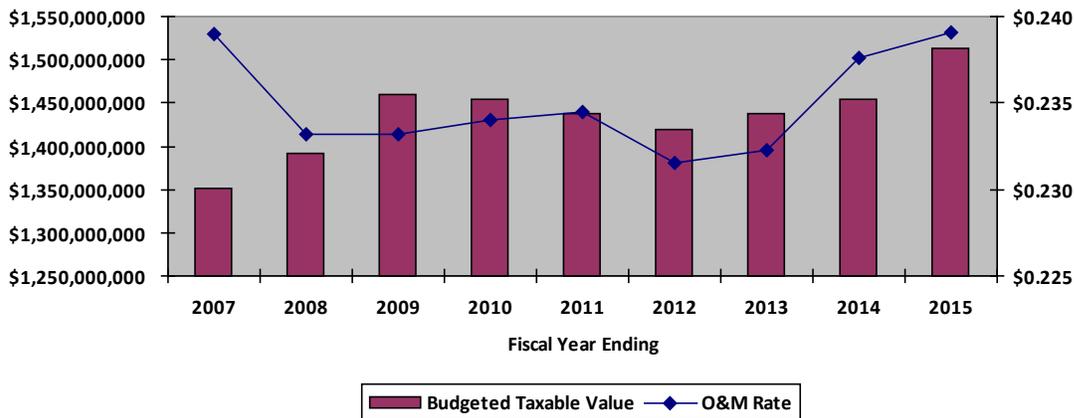
PROPERTY TAXES

	<u>2014-15</u>
<i>General Fund Budget</i>	\$ 3,616,436
<i>Debt Service Fund Budget</i>	<u>2,206,846</u>
<i>Total Property Taxes</i>	\$ <u>5,823,282</u>

Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2014-15 (2014 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated gain/loss in value from hearings) is \$1,512,541,031. This is a 4.1% increase from the prior year's current adjusted net taxable value.

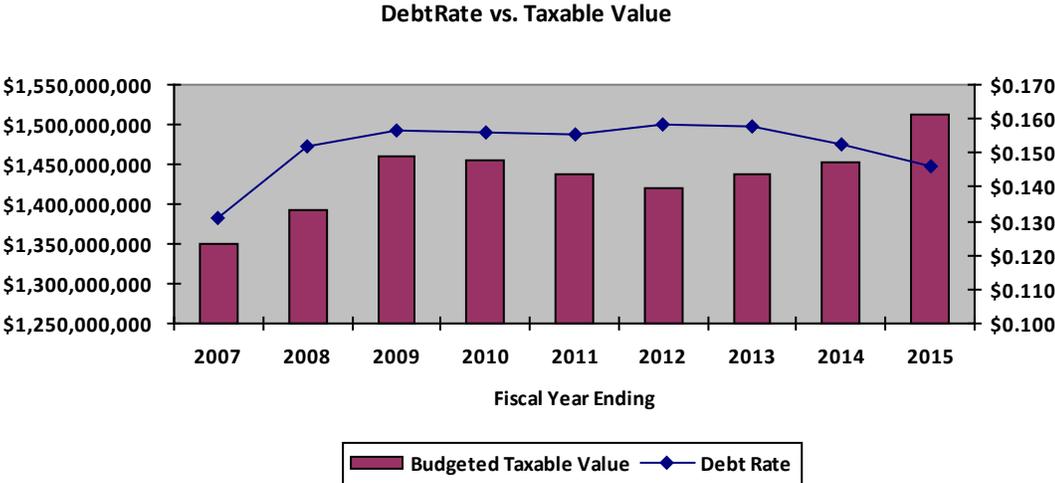
The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components – the operations and maintenance (O&M) rate and the debt service rate. The operations and maintenance (O&M) rate provides for operating and maintaining general government functions. This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

O&M Rate vs. Taxable Value



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

MAJOR REVENUE SOURCES



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	2009	2010	2011	2012	2013	2014 Proj.	2015 Budg.
General Fund	\$3,393,969	\$3,411,203	\$3,396,095	\$3,296,461	\$3,351,088	\$3,444,275	\$3,616,436
Debt Service Fund	\$2,278,185	\$2,273,573	\$2,251,005	\$2,238,132	\$2,258,417	\$2,216,062	\$2,206,846
Total	\$5,672,154	\$5,684,776	\$5,647,100	\$5,534,593	\$5,609,505	\$5,660,337	\$5,823,282

MAJOR REVENUE SOURCES

SALES TAX REVENUE

	<u>2014-15</u>
<i>General Fund Budget</i>	\$ 5,283,875
<i>Economic Development Fund Budget</i>	<u>2,783,000</u>
<i>Total Sales Tax Revenue</i>	\$ <u>8,066,875</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.

1.00% is used for the City's general operating purposes, and is the largest revenue source of the General Fund, accounting for approximately 29.6% 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.

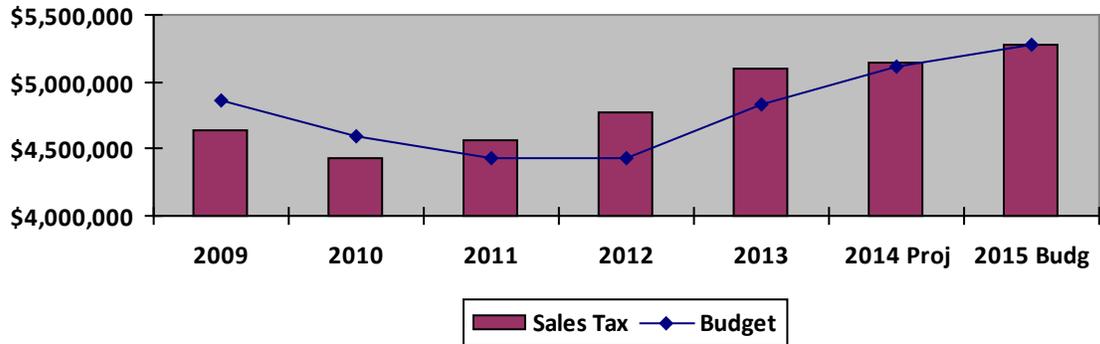
6.25% is retained by the State Comptroller of Public Accounts.

8.25% Total Sales Tax Rate

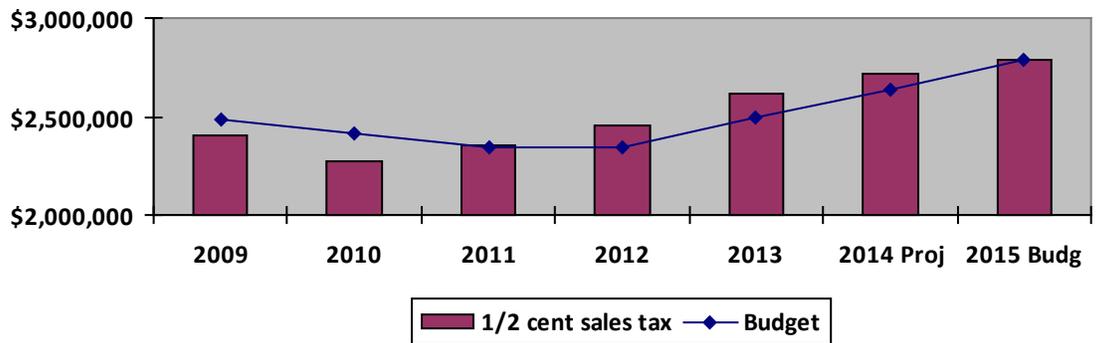
Aggregate historical data, adjusted for any known changes to the base, is used to project future sales tax revenues. Currently, we are projecting fiscal year 2014 sales tax receipts to exceed the fiscal year 2014 budget by 0.61% (\$31,100). For fiscal year 2014-15, we anticipate that sales tax receipts will continue to rebound. As a result, for fiscal year 2014-15 we are estimating \$8.06 million in sales tax revenues (\$5.28 million General Fund, \$2.78 million Economic Development Fund). This is a 2.59% increase (\$135,775 General Fund, \$67,626 Economic Development Fund) from the fiscal year 2013-14 projections.

MAJOR REVENUE SOURCES

General Fund Sales Tax



Economic Development Fund Sales Tax



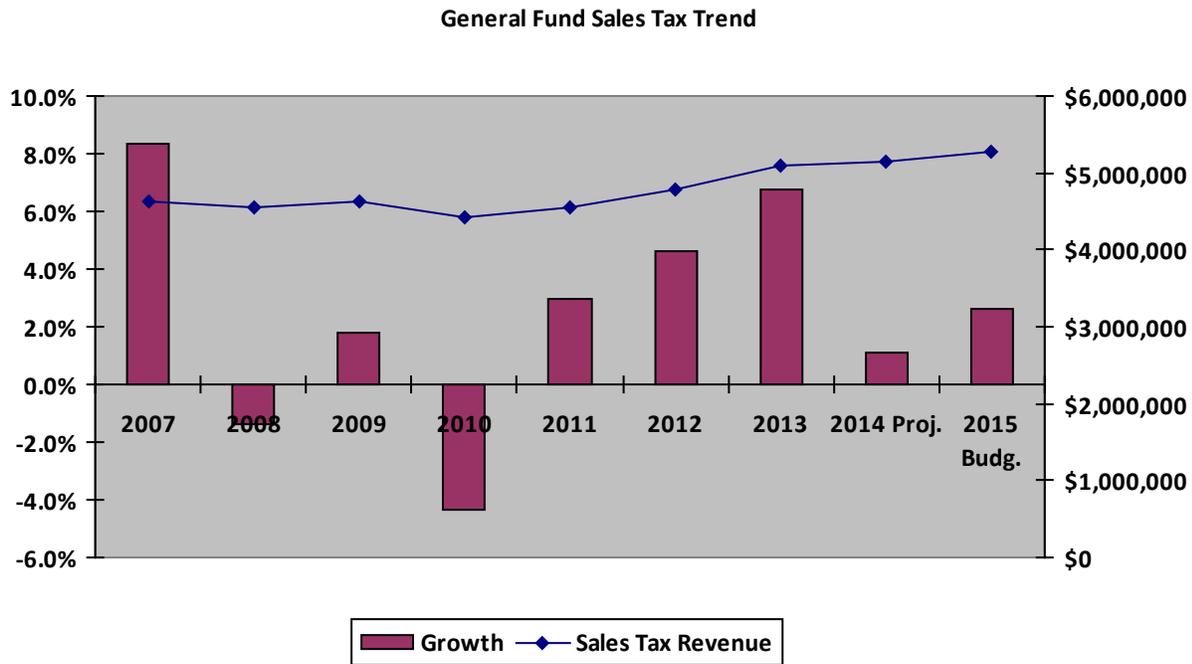
SALES TAX REVENUE

Fiscal Year	2009	2010	2011	2012	2013	2014 Proj.	2015 Budg
General Fund	\$4,634,553	\$4,432,443	\$4,562,725	\$4,772,141	\$5,093,359	\$5,148,100	\$5,283,875
Econ. Devlp Fund	\$2,408,688	\$2,277,196	\$2,355,777	\$2,457,990	\$2,619,312	\$2,715,374	\$2,783,000
Total	\$7,043,241	\$6,709,639	\$6,918,502	\$7,230,131	\$7,712,671	\$7,863,474	\$8,066,875

MAJOR REVENUE SOURCES

Sales Tax Agreements affecting the General Fund:

Additionally, the State of Texas allows cities to enter into incentive agreements for companies to locate to the City and report sales tax collections from the City for local collections. In return, the City grants a portion of the collections to the company in the form of an incentive payment. The City currently has two incentive agreements in place and the City's net receipts from companies under these agreements are estimated to exceed \$240,000 in fiscal 2014-15.



FRANCHISE FEES

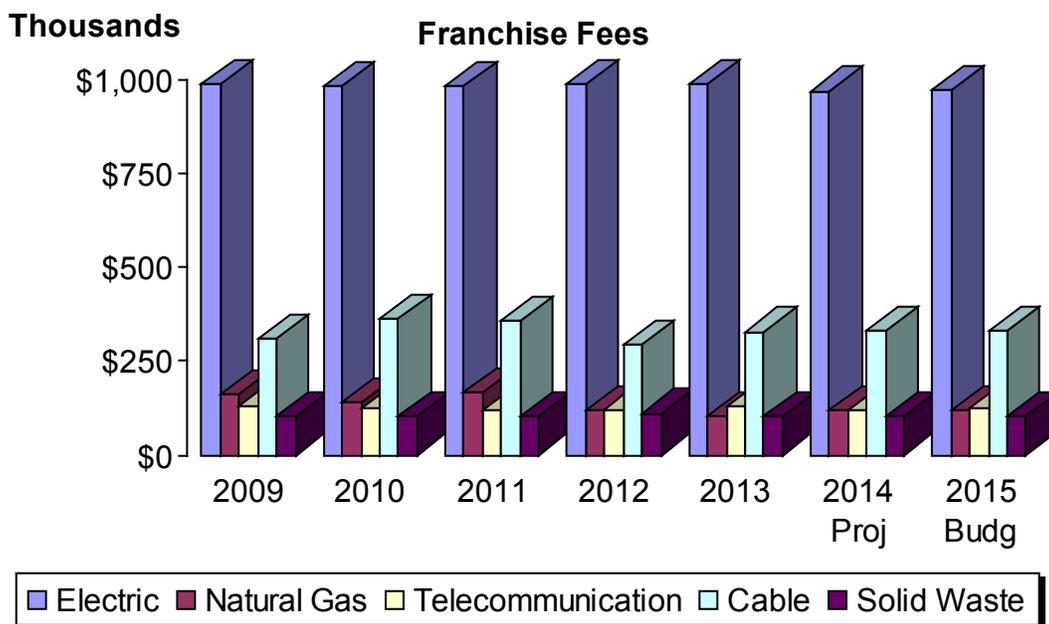
2014-15 General Fund Budget: \$1,646,875

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

- Electric Franchise fees are charged for use of city streets and (ROW's). These fees are received monthly and are based on kilowatt hours delivered within Lake Jackson city limits.
- Gas Franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.

MAJOR REVENUE SOURCES

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



The City’s franchise fees are estimated to total \$1,646,875 in fiscal year 2014-15, which is in line with the fiscal year 2013-14 projections. Projections are based on trend analysis.

MAJOR REVENUE SOURCES

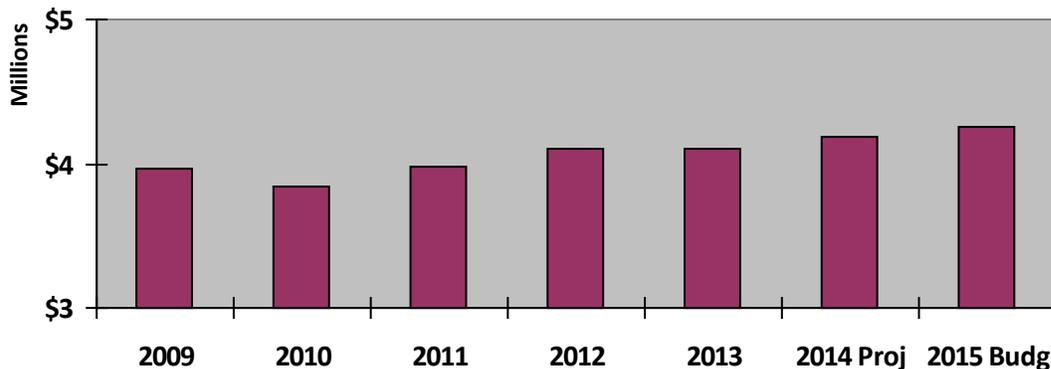
INDUSTRIAL DISTRICT

2014-15 General Fund Budget: \$4,248,890

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

The industrial district contract was renegotiated in December, 2011, and ends December, 2026. \$4.19 million will be paid to the City of Lake Jackson in Fiscal Year 2014. Starting in Fiscal Year 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 \$62,790 or \$4.25 million will be paid to the City of Lake Jackson in Fiscal Year 2015.

Industrial District Revenue



OPERATING TRANSFERS

2014-15 General Fund Budget: \$788,390

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

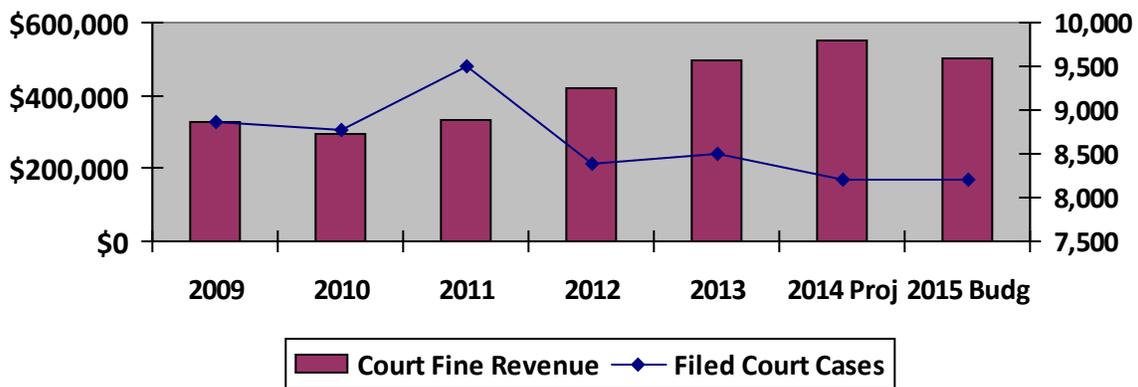
The General Fund also receives a \$350,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center. Overall, operating transfers will equal \$788,390.

COURT FINES & FEES

2014-15 General Fund Budget: \$500,000

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. In Fiscal 2013-14 the City continued to see an increase due to a new collection agency which helped to increase the collection amount from both current and prior year filings. As a result, the City is estimating a 31.0% (\$130,000) increase in 2013-14 projected court fine revenue (\$550,000) over 2013-14 budget expectations (\$420,000). As it is the City's philosophy to budget revenues conservatively, for fiscal 2014-15, we are budgeting \$500,000 for court fine revenue.

Court Fine Revenue vs Filed Court Cases



RECREATION FEES

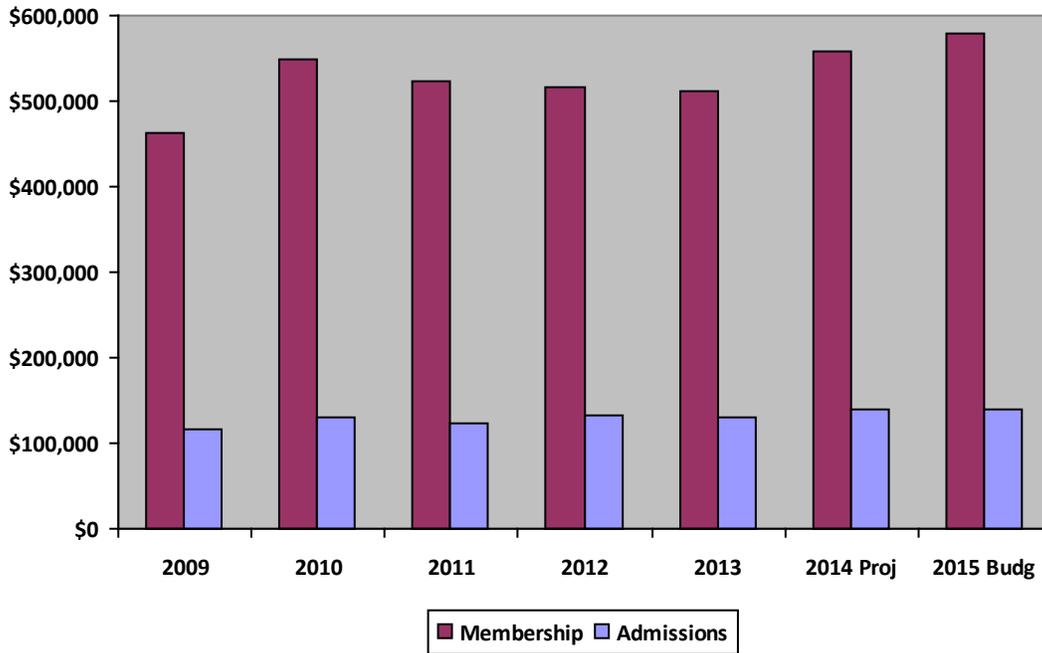
2014-15 General Fund Admissions Budget: \$140,000

2014-15 General Fund Memberships Budget: \$580,000

Over 84% of the Recreation revenues are comprised of admissions and memberships. Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center. We are projecting to end fiscal year 2013-14 membership and admissions revenue \$10,000 below fiscal year 2013-14 budget. For 2014-15, we are budgeting \$720,000 for memberships and admissions – which is 3.2% (\$22,640) above 2014 projections. This change is a result of an increase in the Fitness membership rates to help cover increasing operating costs.

MAJOR REVENUE SOURCES

Memberships & Admission Revenues

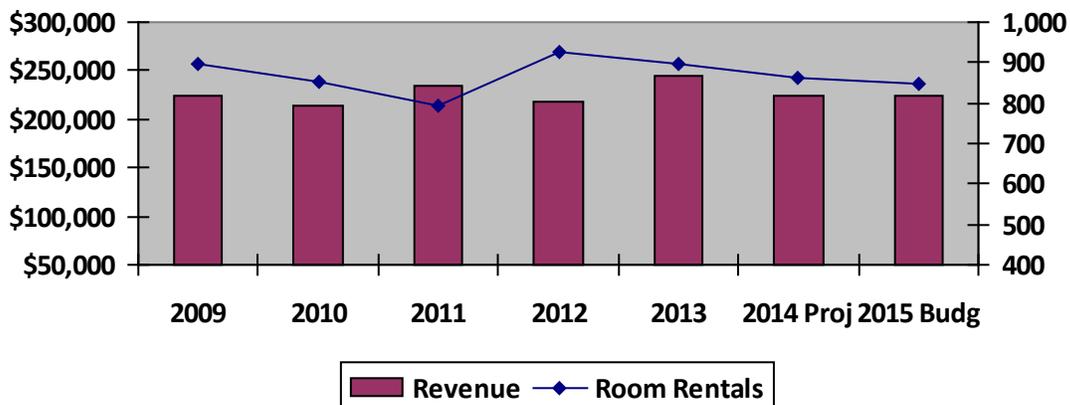


CIVIC CENTER REVENUE

2014-15 General Fund Budget: \$224,500

Civic Center revenues fluctuate in proportion to the number and type of rented rooms. The City is projecting to end 2013-14 fiscal year \$8,800 below the 2013-14 budget. As is the City's philosophy to budget conservatively, for 2014-15, Civic Center revenues are budgeted at \$224,500. Civic Center revenues are budgeted using trend analysis.

Civic Center Revenue vs Room Rentals



MAJOR REVENUE SOURCES

PERMITS

	<u>2014-15</u>
General Fund Budget	\$ 334,359
Utility Fund Budget	<u>18,000</u>
Total Permits	\$ <u>352,359</u>

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

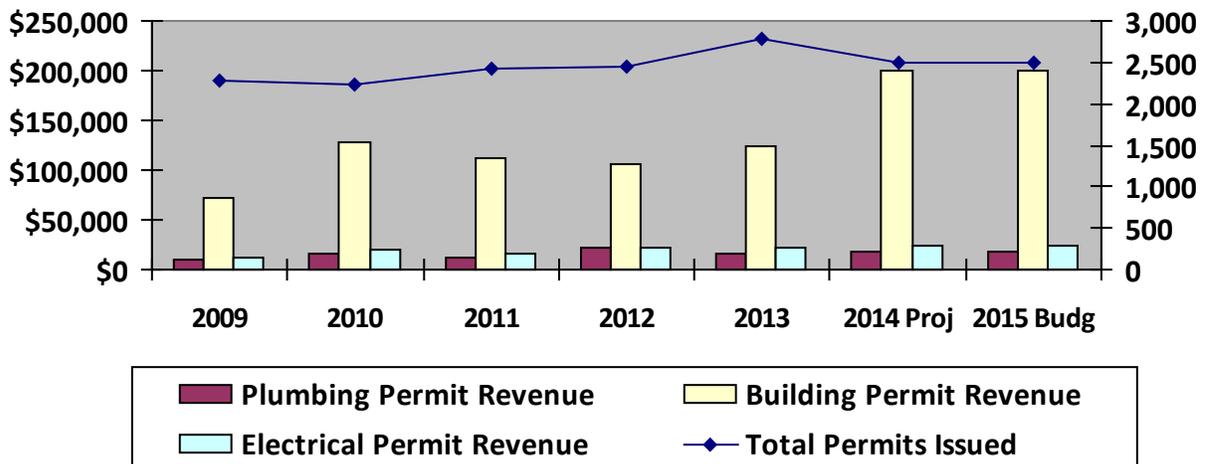
Electrical Permit revenues also include fees for inspection of installation or changes made in the electrical wiring or fixtures for use in connection the production of electrical light or heat for power. Electrical Permit revenue fluctuates based upon the type of electrical work.

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

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

Fiscal 2013-14 permit projections are expected to exceed the 2013-14 budget by \$92,000 (\$90,000 building and \$2,000 electrical). For fiscal 2014-15, we are budgeting a 0.60% (\$2,109) increase in combined permit revenues from 2013-14 projections. 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.

Permit Revenue vs Permits Issued



MAJOR REVENUE SOURCES

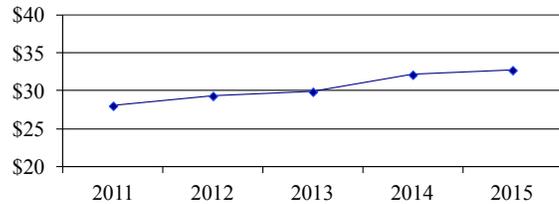
WATER REVENUES

Water revenues account for \$4,133,785 (36%) of the projected utility revenues for FY 2014-15.

These revenues are based on the following water rates:

Base Rate (2,000 gallons)	\$11.70 per month
over 2,000 gallons	\$3.50 per 1,000 gallons
over 20,000 gallons	\$3.75 per 1,000 gallons

**Residential Water Bill
(8,000 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 2014-15 BWA is increasing water rates by 17.2%, increasing their rate from \$1.92/1000 gallons to \$2.25/1000 gallons.

We will increase our base rate to \$11.70 for 2,000 gallons and our per thousand to \$3.50 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 2014-15 fiscal year water revenue budget projection is determined by using the city’s customer base of 24 apartment complexes, 490 commercial accounts and 8, 250 residences. Utilizing five years of data we have estimated the following water usages for these customer types:

<u>2014</u>	<u>Avg. No. of</u>	<u>Avg. Gallons</u>	<u>Annual</u>	<u>Over Base</u>	<u>Base Dollars</u>
<u>CLASS</u>	<u>Customers</u>	<u>Over Base</u>	<u>estimated</u>	<u>Dollars</u>	<u>@ \$11.70</u>
		<u>Per</u>	<u>gallons</u>		<u>per Customer</u>
		<u>Customer /Unit</u>	<u>Over Base</u>		
USAGE UNDER 20 TGALS				@\$3.50 per 1,000	
Multi - Family	24 (2,986 units)	3.50	12,541	\$43,894	\$6,178
Commercial	490	33.00	40,748	\$142,619	\$68,796
Residential	8,250	4.55	405,405	\$1,418,918	\$1,158,300
USAGE OVER 20 TGALS				@\$3.75 per 1,000	
Multi - Family			112,871	\$423,266	
Commercial			153,292	\$574,844	
Residential			45,045	\$168,919	
Total Water Fees				\$4,005,734	

MAJOR REVENUE SOURCES

SEWER REVENUES

Sewer revenues account for \$3,788,560 (or 33.5%) of the projected utility revenues for FY 2014-15. These revenues are based on the following sewer rates:

Base Rate (2,000 gallons)	\$ 11.70
Over 2,000 gallons	\$ 3.70 per 1,000 gallons

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

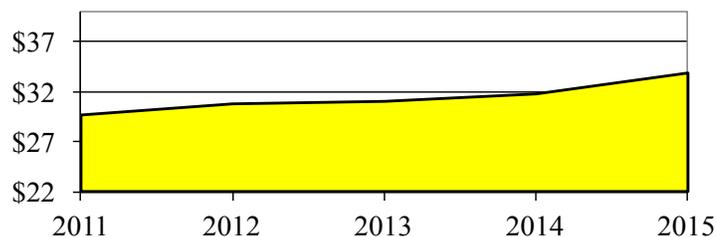
These rates reflect a \$.30 increase in the base rate and a \$.30 increase in the per 1,000 gallon rate.

This rate is based on covering the cost of maintaining the city's wastewater collection and treatment system, which includes 38 lift stations, a 5.89 million gallons per day Wastewater Treatment Plant, as well as any debt service and administration costs allocated to the wastewater system.

Base on the above mentioned customer base, revenues from sewer fees are projected as follows:

CLASS	Avg. No. of Customers	Avg. Gallons Over Base Per Customer /Unit	Annual estimated gallons Over Base	Over Base Dollars @ \$3.70 per 1,000	Base Dollars @ \$11.70 per Customer
SEWER					
Multi - Family	24 (2,986 units)	3.50	125,412	\$464,024	\$6,178
Commercial	420	33.00	166,320	\$615,384	\$58,968
Residential	8,200	4.10	403,440	\$1,492,728	\$1,151,280
Total Sewer Fees				\$3,788,562	

**Residential Sewer Bill
(8,000 gallons)**



MAJOR REVENUE SOURCES

SANITATION FEES

Sanitation fees account for \$3,243,940 or 28.6% of projected utility revenues for FY 2014-15. These revenues are based on the following sanitation rates:

Residential Garbage/Trash	\$14.87 per month
Residential Recycling	\$ 2.20 per month
Apartment Garbage/Trash	\$14.87 per unit per month
Apartment Recycling	\$ 1.05 per unit per month

Dumpster Rates Number Of Pickups Per Week

	2x	3x	4x	5x	6x
3 Cubic Yard Container	\$65.44	\$98.07	\$130.87	\$175.75	\$196.30
4 Cubic Yard Container	\$87.22	\$130.87	\$174.47	\$218.11	\$261.69

Shared Dumpster Rates

Small Business	\$24.09
Medium Business	\$31.42
Large Business	\$38.76

MAJOR REVENUE SOURCES

These fees are set based on covering the cost of providing residential customers twice weekly garbage collection, once weekly co-mingled recyclable collection and twice monthly heavy trash collection. Heavy trash collection includes appliances and furniture.

Commercial and apartment customers are provided with side loading dumpsters which are serviced based on a set schedule.

The Sanitation department contains 25 employees and a fleet of 8 residential garbage/recycle trucks, 4 commercial trucks, 2 roll-off trucks, 6 flatbed trucks, 2 landscape loaders, and 1 front-end loader.

The 2014-15 budgeted sanitation revenues were determined as follows:

Residential

Using the projected customer base of 8,250 and fee of \$14.87, the calculated revenue would be \$1,472,130.

Residential Recycling

8,250 customers x \$2.20 per month x 12 month = \$217,800.

Apartment/Multi-family Garbage

2,986 apartment units x \$14.87 per month x 12 month = \$532,822.

Apartment/Multi-family Recycling

2,986 apartment units x \$1.05 per month x 12 month = \$37,624.

Commercial Garbage

The projected revenue for commercial garbage is \$681,065 for FY 14-15.

70th Anniversary Photo Contest

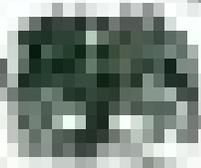
Photographer: Shawne Vaught

Category: Landscape & Nature

Location: Shy Pond



GENERAL FUND



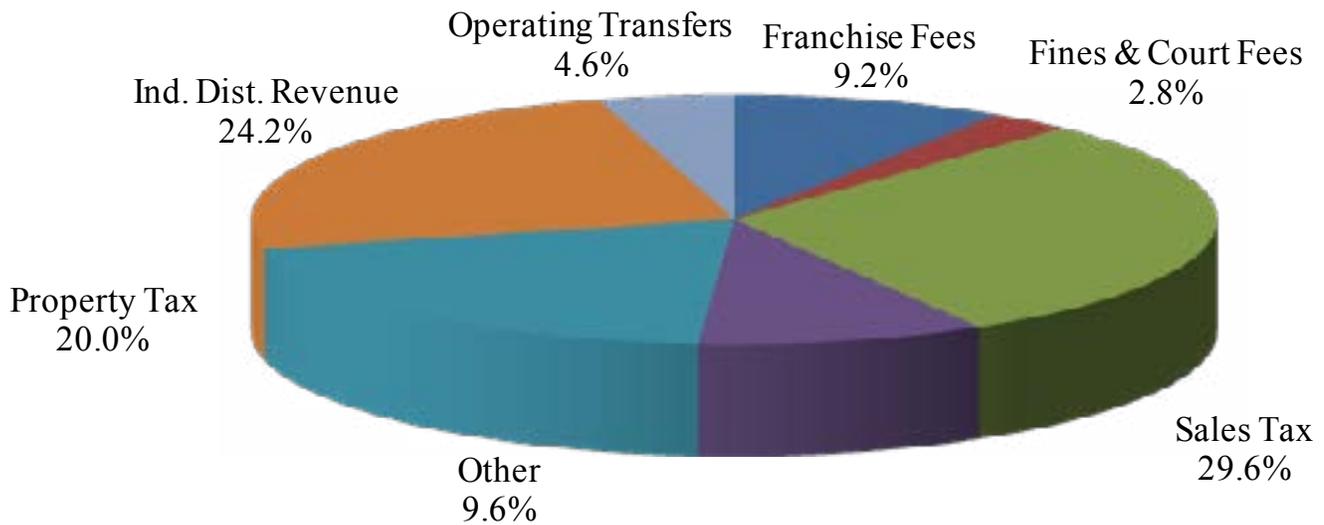
1998-1999

Account	1998-1999
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1010	1010
1011	1011
1012	1012
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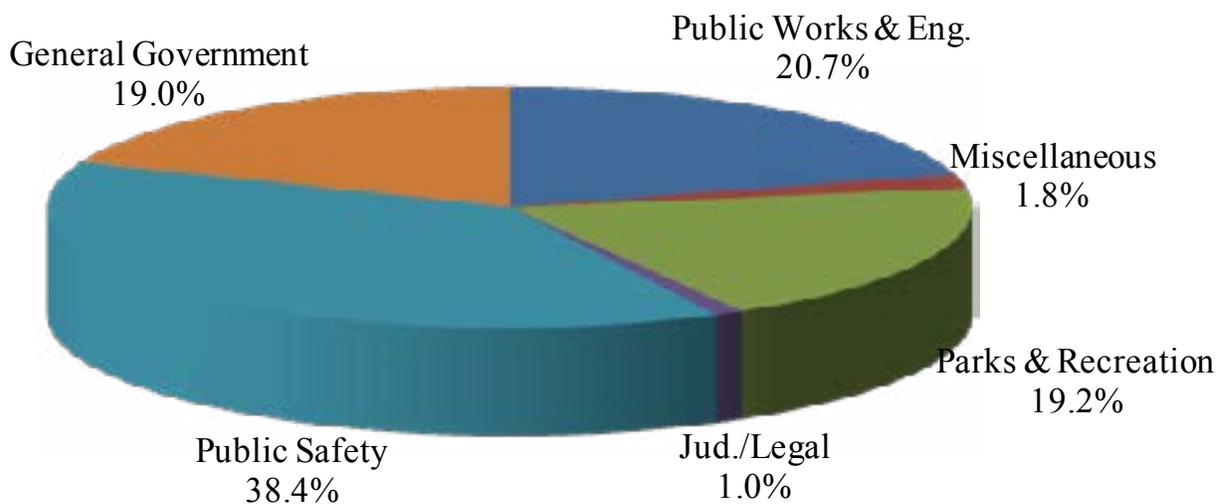
GENERAL OPERATING FUND

Revenues vs Expenditures

Revenues



Expenditures



GENERAL FUND BUDGET SUMMARY

<i>Revenues</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Property Tax	\$3,351,088	\$3,453,769	\$3,444,275	\$3,616,436
Sales Tax	5,093,359	5,117,000	5,148,100	5,283,875
Franchise Fees	1,649,111	1,583,000	1,640,505	1,646,875
Industrial District Revenue	4,100,000	4,186,100	4,186,100	4,248,890
Licenses and Permits	316,286	306,600	401,750	403,859
Civic Center/Jasmine Hall Fees	261,466	248,600	239,800	239,500
Recreation Fees	781,866	882,140	828,110	848,200
Fines and Court Fees	563,208	476,600	618,200	566,500
Intergovernmental	101,091	92,000	92,000	92,000
Interest and Other Revenue	161,096	132,121	133,945	127,800
Utility Administrative Fee	438,390	438,390	438,390	438,390
Transfer from Economic Development	350,000	350,000	350,000	350,000
Transfer from General Contingency	242,600	0	0	0
<i>Total Resources</i>	\$17,409,561	\$17,266,320	\$17,521,175	\$17,862,325

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Government Services				
Non-Departmental	855,051	111,000	123,000	132,000
Administration	1,225,218	1,257,637	1,272,985	1,319,872
Elections	2,631	17,500	11,100	12,500
Civic Center	530,588	566,262	558,784	599,440
Financial Services				
Finance	873,672	961,278	949,610	1,002,130
Municipal Court	350,903	359,210	362,065	380,555
Legal Services	160,607	172,393	168,262	174,030
Public Safety Services				
Police	4,755,011	5,060,658	4,752,481	5,070,265
Fire	800,494	758,534	761,604	840,330
Emergency Medical Services	470,361	508,765	492,290	496,500
Humane	275,513	298,435	290,765	302,693
Engineering Services	418,423	416,380	415,015	429,980
Public Works Services				
Street	858,560	1,007,445	976,435	1,024,315
Drainage	808,109	925,945	875,824	1,004,380
Code Enforcement/Bldg. Inspection	558,741	582,435	508,530	599,405
Garage	598,564	643,560	610,180	716,975
Parks and Recreation Services				
Parks	1,124,098	1,224,557	1,188,330	1,268,905
Recreation	1,887,515	2,085,775	1,993,335	2,180,155
Miscellaneous Services				
KLJB	38,343	45,000	45,000	45,000
Library	141,351	135,626	140,425	135,935
Museum	87,674	88,925	84,185	85,960
Youth Advisory	8,272	16,000	16,000	16,000
Senior Advisory	22,882	23,000	23,000	25,000
<i>Total Expenditures</i>	\$16,852,581	\$17,266,320	\$16,619,205	\$17,862,325

GENERAL FUND PROJECTED REVENUES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Ad Valorem Taxes				
Ad Valorem Taxes	\$3,351,088	\$3,453,769	\$3,444,275	\$3,616,436
City Sales & Use Tax	5,093,359	5,117,000	5,148,100	5,283,875
Franchise Fees				
Electric	988,980	940,000	968,700	969,875
Natural Gas	100,967	101,000	119,805	120,000
Southwestern Bell	129,236	120,000	120,000	125,000
Comcast	327,928	320,000	330,000	330,000
Solid Waste	102,000	102,000	102,000	102,000
	1,649,111	1,583,000	1,640,505	1,646,875
Industrial District Revenue	4,100,000	4,186,100	4,186,100	4,248,890
Business License/Inspections				
Alcohol Beverage License	2,195	2,700	2,700	2,700
Peddler Permit	2,612	2,400	1,850	2,000
Wrecker License	1,200	1,200	1,200	1,200
Health Inspections	35,220	42,000	40,000	42,000
Alarm Fees	57,995	55,000	60,000	60,000
Apartment Inspection Fee	69,036	67,000	68,000	68,000
	168,258	170,300	173,750	175,900
Justice Asst. Grants	617	0	2,790	2,800
LEOSE - Training	0	0	3,480	0
Permits				
Building Permits	120,293	110,000	200,000	200,000
Electrical Permits	21,526	22,000	24,000	23,959
Storm Water Permit	270	0	0	0
Conditional Use Permit	2,500	0	0	0
Sign Permits	2,085	3,800	2,500	2,500
	146,674	135,800	226,500	226,459
State Govern. Shared Revenue				
Alcohol Beverage Taxes	44,413	42,000	69,000	69,000
Criminal Justice Tax	28,097	23,000	24,000	24,000
	72,510	65,000	93,000	93,000
General Government				
Planning Fees	1,250	500	1,500	1,500
Printing & Duplicating	104	0	0	0
	1,354	500	1,500	1,500

GENERAL FUND PROJECTED REVENUES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Recreation				
Recreation Center	\$653,180	\$723,000	\$710,360	\$733,000
Outdoor Pool	9,470	8,500	9,200	9,200
Youth Athletics	12,130	7,640	13,550	11,000
Youth Programs	46,391	77,000	45,000	45,000
Adult Programs	37,023	36,000	25,000	25,000
MacLean Sportsplex	12,481	15,000	15,000	15,000
Misc. Park Use	11,191	15,000	10,000	10,000
	781,866	882,140	828,110	848,200
Civic Center Rentals	245,471	233,600	224,800	224,500
Jasmine Hall Rentals	15,995	15,000	15,000	15,000
Municipal Court Fines	526,376	441,600	579,800	528,500
Court Fees	36,832	35,000	38,400	38,000
Miscellaneous	52,424	30,500	19,675	17,000
BISD - Community Policing	29,861	0	0	0
Brazosport College - SRO	37,230	58,000	58,000	58,000
Richwood Dispatching	34,000	34,000	34,000	34,000
Operating Transfers				
Transfer from General Contingency	242,600	0	0	0
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	311,290	311,290	311,290	311,290
	1,030,990	788,390	788,390	788,390
Interest Earned	35,545	36,621	15,000	15,000
Total Projected Revenues	\$17,409,561	\$17,266,320	\$17,521,175	\$17,862,325

**ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2014 - 2015**

Assessed Valuation for 2013 as of 4-30-14	\$ 1,450,607,167
Gain (Loss) in Value	<u>61,933,864</u>
Anticipated Assessed Valuation for 2014	1,512,541,031
Tax Rate Per \$100 Valuation	0.3850
Revenue from 2014 Tax Roll	5,823,283
Estimated Collections	<u>100.0%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>5,823,282</u></u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
1998	889,655,350	0.3500	3,113,794	3,091,895	99.297%
1999	935,110,266	0.3500	3,272,886	3,275,322	100.074%
2000	998,035,066	0.3500	3,493,123	3,471,809	99.390%
2001	1,068,602,660	0.3500	3,740,109	3,741,281	100.031%
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,647,099	100.759%
2011	1,419,681,558	0.3900	5,536,758	5,549,653	100.233%
2012	* 1,437,118,606	0.3900	5,604,763	5,393,758 *	96.235%
2013	1,450,607,167	0.3900	5,657,368		
2014	** 1,512,541,031	0.3850	5,823,283		

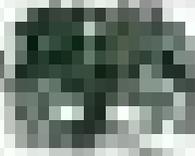
* Tax collections as of May 31, 2013

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2013 - 14	PROPOSED TAX RATE	PROPOSED AMOUNT	%
General Fund	0.237568	0.239097	\$3,616,436	62.10%
General Debt Service Fund	0.152432	0.145903	2,206,846	37.90%
TOTAL	\$0.3900	0.3850	\$5,823,282	100.00%

CENTRAL GOVERNMENT



Non-Departmental

Program Description

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

GENERAL GOVERNMENT NON-DEPARTMENTAL - 0900

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$855,051	\$111,000	\$123,000	\$132,000
<i>Total Resources</i>	\$855,051	\$111,000	\$123,000	\$132,000

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Costs	85,051	91,000	103,000	107,000
Capital Outlay	0	0	0	0
Transfer to Gen. Contingency	750,000	0	0	0
Transfer to Special Events	20,000	20,000	20,000	25,000
<i>Total Expenditures</i>	\$855,051	\$111,000	\$123,000	\$132,000

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
<i>Total Personnel</i>	0.00	0.00	0.00	0.00

Major Budget Changes

\$15,000 is budgeted for the new Boys & Girls Club program at Rasco Middle School and \$5,000 additional monies are budgeted for the annual Festival of Lights.

NON-DEPARTMENTAL - 0900

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
BISD Busing Assistance	12,000	12,000	12,000	12,000
Eco. Dev. Alliance for Brazoria Cnty.	10,500	10,500	10,500	10,500
Brazoria County Child Advocacy	7,000	7,000	7,000	7,000
Boys & Girls Club	0	0	15,000	15,000
Connect CTY	25,924	26,000	26,000	26,000
General Supplies				
Christmas Lights	9,658	12,000	9,000	12,000
Awards	2,226	5,000	5,000	5,000
Wellness Program	2,000	2,000	2,000	2,000
	13,884	19,000	16,000	19,000
Gas & Electricity (Christmas Lights)	3,491	4,500	4,500	4,500
Food Supplies				
Miscellaneous	7,503	7,500	7,500	8,500
Employee Picnic	4,749	4,500	4,500	4,500
	12,252	12,000	12,000	13,000
Capital Outlay	0	0	0	0
Transfer to Special Events Fund	20,000	20,000	20,000	25,000
Transfer to General Contingency	750,000	0	0	0
Total Non-Departmental	\$855,051	\$111,000	\$123,000	\$132,000

Administration



Program Description

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

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

ADMINISTRATION

Administration - 1000

FY13-14 ACCOMPLISHMENTS

- Vision Element:** Enable Growth & Revaluation
Objective: Facilitate Development of New Housing
Accomplished: Studied alternative entrances into Alden development to spur development - no alternate found.
- Objective:** Expand City's Economic Development Initiatives
Accomplished: Provided \$300,000 to assist in construction of a SH288 entrance into Brazosport Mall (ST-115)
Accomplished: Studied and proposed ballot changes to funding restrictions of the Half-Cent Sales Tax fund and expansion of economic board duties.
- Objective:** Update Comprehensive Plan
Accomplished: Selected Kendig Keast and began Comprehensive Master Plan process.
- Objective:** Enhance Visibility of Lake Jackson to Others
Accomplished: SH288 corridor landscape redesign begins September 2014, utilizing KTB Governor Achievement Award funds.

FY14-15 GOALS & OBJECTIVES

- Vision Element:** Enable Growth & Revitalization
Objective: Update Comprehensive Master Plan
Goal: Complete Comprehensive Master Plan by December 2015
- Objective:** Expand City's Economic Development Initiatives
Develop economic development strategy and transition to monthly meetings for Lake Jackson Development Corporation
- Objective:** Facilitate Development Property Surrounding the Airport
Goal: Extend utilities to the area around the airport by 2016.
- Vision Element:** Maintain a Well Managed City
Objective: Hire and Retain Qualified Employees
Goal: Improve compensation for all employees
- Vision Element:** Enhance Communication & Technology
Objective: Improve Communication Externally & Internally
Goal: Implement Employee Intranet System
Goal: Host semi-annual city-wide employee meetings to communicate City's Strategic Plan.

ADMINISTRATION

Administration - 1000

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 City Council/Board/Commission meetings staffed	105	95	112	105
2 Mayor/Council agendas compiled	34	30	30	30
3 Public Hearings held	9	15	15	15
4 Bid specifications prepared	6	10	8	10
5 Employee applications processed	849	750	776	750
7 Average length of service (years)	10.95	11	10.93	11
8 Workers compensation claims	16	15	7	15
9 Liability claims	9	10	5	10
10 Injury Loss Days	32	50	76	50

GENERAL ADMINISTRATION - 1000

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2013-14 Proposed
Planning Fees	\$1,250	\$500	\$1,500	\$1,500
General Resources	1,223,968	1,257,137	1,271,485	1,318,372
Total Resources	\$1,225,218	\$1,257,637	\$1,272,985	\$1,319,872

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2013-14 Proposed
Salaries & Wages	\$736,541	\$743,600	\$734,150	\$770,000
Employee Benefits	201,529	209,500	209,010	211,800
Operating Expenses	252,313	259,475	274,495	296,752
Capital Outlay	0	1,500	11,770	0
Operating Transfers	34,835	43,562	43,560	41,320
Total Expenditures	\$1,225,218	\$1,257,637	\$1,272,985	\$1,319,872

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	1.00	1.00	1.00	1.00
Technical	3.00	3.00	3.00	3.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	2.00
Management/Supervision	4.00	4.00	4.00	4.00
Temporary/Seasonal	0.00	0.00	0.10	0.10
Total Personnel	10.50	10.50	10.60	10.60

Major Budget Changes

Salaries & Wages have increased \$26,400; \$25,000 has been budgeted to conduct a Salary Compensation Study.

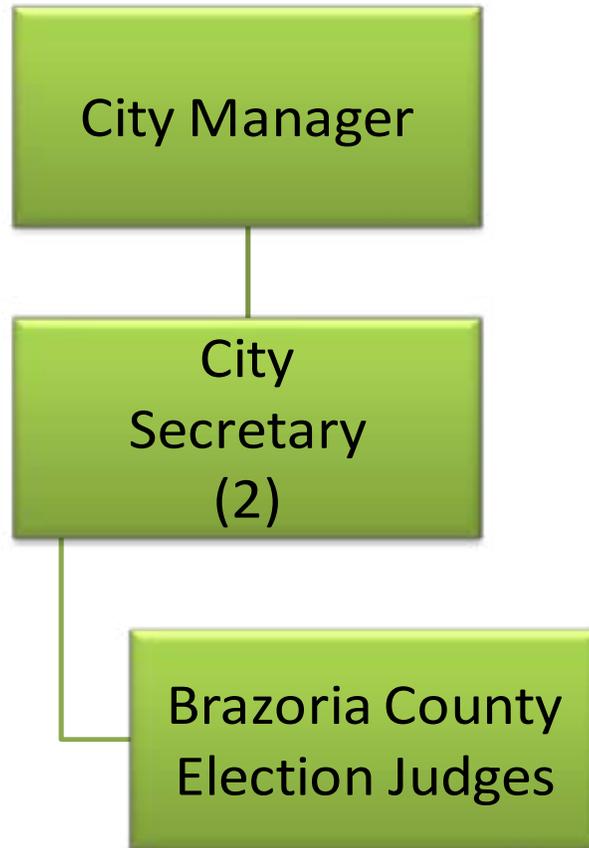
GENERAL ADMINISTRATION - 1000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2013-14 Proposed
Salaries & Wages				
Service/Maintenance	\$15,690	\$15,900	\$16,000	\$16,600
Office/Clerical	29,466	29,900	30,100	31,100
Technical	118,667	120,900	119,150	123,800
Professional	99,486	98,300	98,200	101,000
Management/Supervision	463,230	467,700	455,000	486,100
Council	5,663	7,500	5,200	2,400
Temp/Seasonal	2,168	2,400	7,500	7,500
	734,370	742,600	731,150	768,500
Overtime	2,171	1,000	3,000	1,500
Contract Labor	0	0	0	0
Group Insurance				
Health	42,512	48,900	48,200	52,900
Life	743	1,300	1,000	1,300
Dental	3,798	4,200	3,810	4,200
Long Term Disability	2,785	3,300	3,000	3,400
	49,838	57,700	56,010	61,800
Employee Benefits				
Social Security	49,693	48,100	50,900	49,200
Retirement	100,860	102,500	101,100	99,600
Tuition Reimbursements	1,138	0	0	0
Workers Compensation	0	1,200	1,000	1,200
	151,691	151,800	153,000	150,000
Professional Service Fees				
Employee Screening	15,155	12,000	15,000	15,000
Salary Compensation Study	0	0	0	25,000
Printing	41,041	31,000	31,000	31,000
Outside Attorney	1,322	5,000	5,000	5,000
Codification	550	5,000	5,745	5,000
TML Benefits Administration Fee	8,307	9,000	8,500	8,500
Consultant-Industrial District Values	13,667	13,980	13,980	13,980
Consultant-Goal Setting	3,664	4,000	4,630	4,630
	83,706	79,980	83,855	108,110
Water & Sewer	3,100	3,100	4,000	4,500
Maintenance & Repair				
Buildings - City Hall	6,190	6,500	10,000	6,500
Heating & Air Conditioning	1,558	2,000	1,500	2,000
Vehicles	365	500	500	500
Maintenance Contract	17,068	23,360	21,660	21,712
	\$25,181	\$32,360	\$33,660	\$30,712

GENERAL ADMINISTRATION - 1000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2013-14 Proposed
Rental - Vehicle & Equipment	\$12,992	\$13,500	\$13,500	\$13,500
Insurance				
Property	2,112	4,510	2,140	2,140
Liability	2,960	3,200	3,650	3,440
	5,072	7,710	5,790	5,580
Communication	14,777	12,100	17,990	17,990
Advertising	23,105	15,000	23,000	23,000
Training	3,112	10,000	10,000	10,000
Travel	9,614	11,525	9,500	10,000
Other Purchased Services				
Dues & Memberships	9,577	9,500	9,500	9,660
Recording	1,000	1,000	1,000	1,000
	10,577	10,500	10,500	10,660
General Supplies				
Office	10,862	12,000	12,000	12,000
Gasoline & Diesel	2,166	1,700	1,700	1,700
Operating	12,563	13,000	13,000	13,000
Cleaning	3,450	3,000	3,000	3,000
	29,041	29,700	29,700	29,700
Electricity	30,955	32,000	31,000	31,000
Books & Periodicals	1,081	2,000	2,000	2,000
Capital Outlay	0	1,500	11,770	0
Operating Transfers				
Equipment Replacement	34,835	43,562	43,560	41,320
Unemployment Insurance	0	0	0	0
	34,835	43,562	43,560	41,320
Total General Administration	\$1,225,218	\$1,257,637	\$1,272,985	\$1,319,872

Elections



Program Description

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

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

ADMINISTRATION

Elections - 1200

FY13-14 ACCOMPLISHMENTS

Department Projects

Accomplished: Contracted with Brazoria County for the 2014 General Election
Accomplished: May 10, 2014 election conducted with no errors.

FY14-15 GOALS & OBJECTIVES

Department Projects

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

ADMINISTRATION

Elections - 1200

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Number of registered voters	16,919	17,000	17,288	17,500
2 Voter turn out - May election	3,620	3,000	2,163	3,000
3 Number of elections held	1	1	2	2
4 Cost per ballot cast	0.73	2	0.77	1
5 Total cost per General Election	\$2,630	\$6,500	\$3,000	\$3,000

ELECTIONS - 1200

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$2,631	\$17,500	\$11,100	\$12,500
Total Resources	\$2,631	\$17,500	\$11,100	\$12,500

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Expenses	\$2,631	\$17,500	\$11,100	\$12,500
Total Expenditures	\$2,631	\$17,500	\$11,100	\$12,500

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	0.00	0.00	0.00	0.00

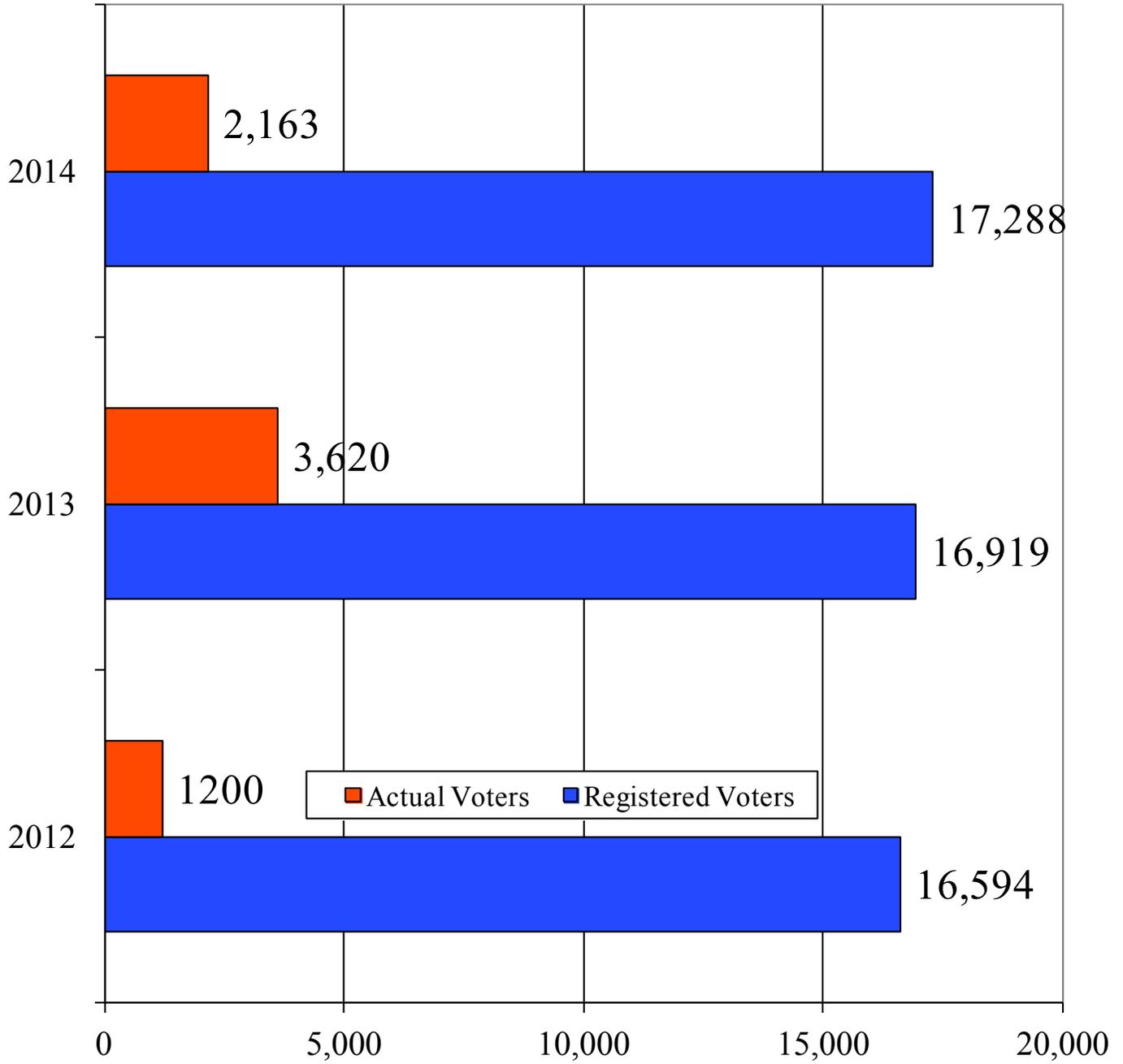
Major Budget Changes

\$5,000 for advertising is removed because Administration covers the cost.

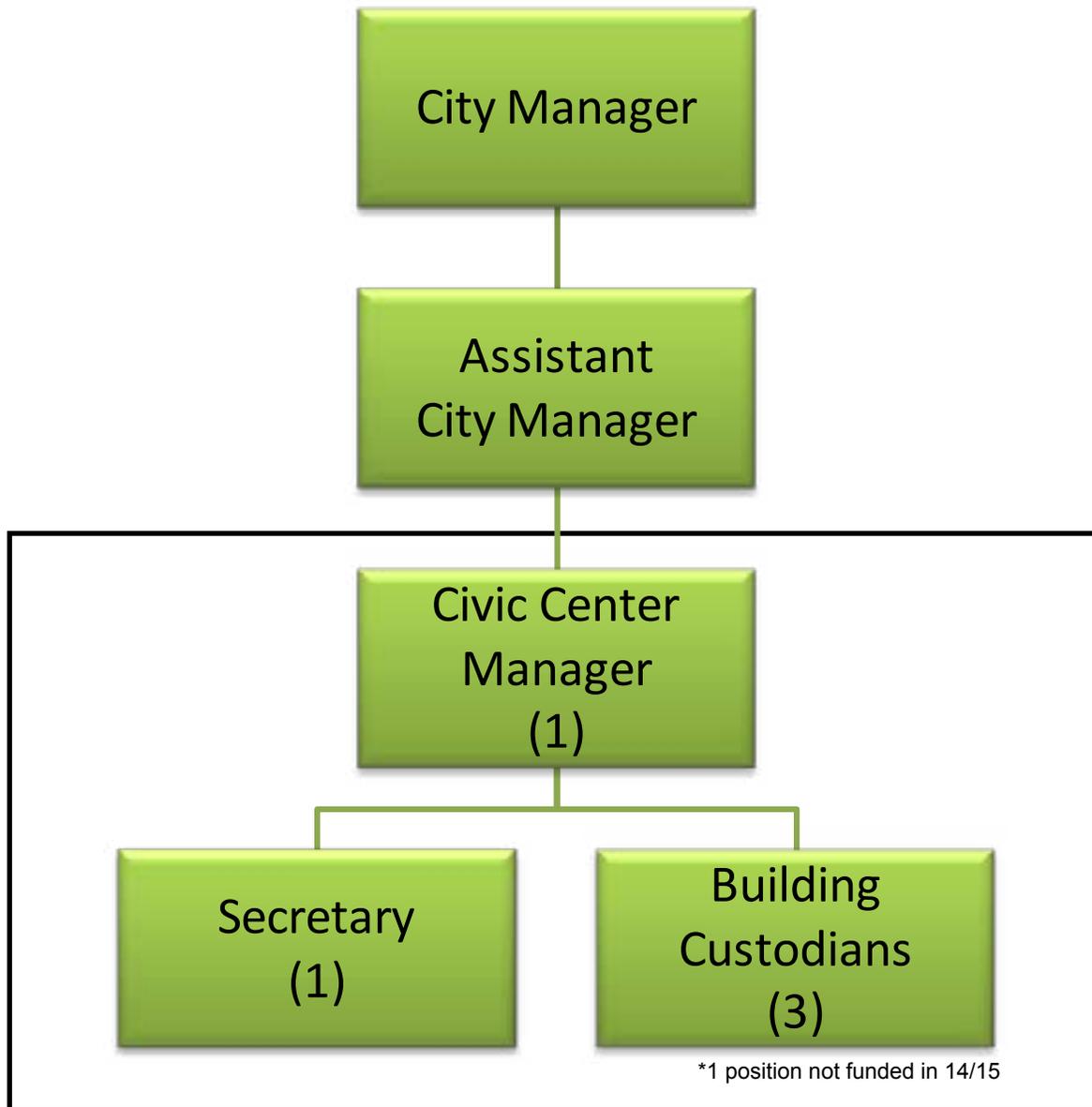
ELECTIONS - 1200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Brazoria County Contract	2,631	12,500	11,100	12,500
Advertising	0	5,000	0	0
Total Elections	<u>\$2,631</u>	<u>\$17,500</u>	<u>\$11,100</u>	<u>\$12,500</u>

Voter Turn Out May Elections



Civic Center



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

GENERAL GOVERNMENT

Civic Center - 4500

FY13-14 ACCOMPLISHMENTS

Vision Element: Enhance Quality of Life
Objective: Provide community with affordable and family oriented activities
Accomplished: 2013 Festival of Lights, 2013/14 New Year's Eve Dance, 2014 Senior Fest, Spring Concert Series, National Day of Prayer, World War II Exhibit, We Will Remember 9/11 Ceremony.

FY14-15 GOALS & OBJECTIVES

Vision Element: Enhance Quality of Life
Objective: Provide community with affordable and family oriented activities
Goal: Host 2014 Festival of Lights, 2014/15 New Year's Eve Dance, 2015 Senior Fest, Spring Concert Series, National Day of Prayer, Market Days on South Parking Place, We Will Remember 9/11 Ceremony.

GENERAL GOVERNMENT

Civic Center - 4500

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.

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Number of Civic Center rentals	897	840	863	850
2 Number of days with customers	321	325	336	345
3 Percent of expenditures covered by revenues (civic)	48.0%	44.6%	41.8%	38.8%
4 Number of Jasmine Hall events	217	210	191	210
5 Number of days with customers	217	210	191	210
6 Percent of expenditures covered by revenues (jasmine)	83.0%	69.3%	67.7%	72.6%

CIVIC CENTER - 4500

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Civic Center Rental	\$218,697	\$219,755	\$211,350	\$233,600
Jasmine Hall Rental	14,122	13,000	15,000	15,000
General Resources	297,769	333,507	332,434	350,840
Total Resources	\$530,588	\$566,262	\$558,784	\$599,440

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$171,049	\$167,101	\$168,700	\$198,800
Employee Benefits	52,171	58,900	57,500	71,600
Operating Expenses	306,422	329,768	323,624	328,040
Capital Outlay	946	10,493	8,960	0
Operating Transfers	0	0	0	1,000
Total Expenditures	\$530,588	\$566,262	\$558,784	\$599,440

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	5.00	5.00	5.00	5.00

Major Budget Changes

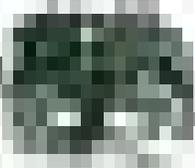
The previously unfunded Custodian position is budgeted at \$37,000.

CIVIC CENTER - 4500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$50,655	\$57,500	\$57,000	\$84,600
Office/Clerical	33,444	33,400	34,000	34,800
Management/Supervision	60,642	61,201	62,700	64,400
	144,741	152,101	153,700	183,800
Overtime	14,684	15,000	15,000	15,000
Contract Labor	11,624	0	0	0
Group Insurance				
Health	15,000	18,600	18,400	25,200
Life	262	500	300	600
Dental	1,340	1,600	1,500	2,000
Long Term Disability	573	800	700	900
	17,175	21,500	20,900	28,700
Employee Benefits				
Social Security	11,698	12,800	12,500	15,200
Retirement	22,337	23,400	23,200	26,100
Workers Compensation	961	1,200	900	1,600
	34,996	37,400	36,600	42,900
Professional Services				
Contract Cleaning	19,859	25,000	25,000	25,000
	19,859	25,000	25,000	25,000
Water & Sewer	22,000	22,000	18,700	18,700
Maintenance & Repair				
Building - Civic Center	55,670	60,000	60,000	60,000
Building - Jasmine Hall	4,966	5,000	5,500	5,000
Heating & Air Conditioning	11,982	23,000	18,000	21,000
Vehicles & Equipment	144	250	550	300
Maintenance Contract	615	1,153	865	1,160
	73,377	89,403	84,915	87,460
Insurance				
Property	45,004	45,050	49,025	49,025
Liability	626	1,000	715	715
	\$45,630	\$46,050	\$49,740	\$49,740

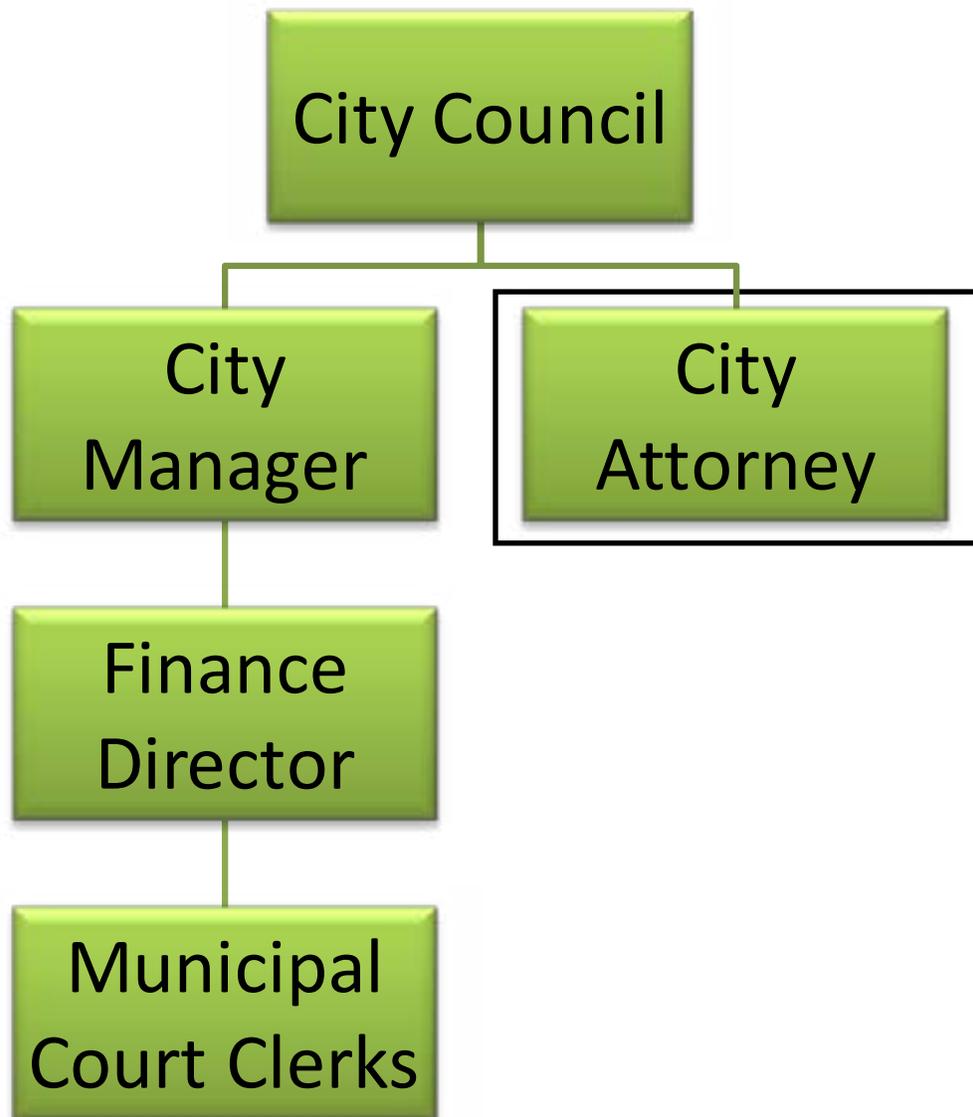
CIVIC CENTER - 4500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Rental - Vehicle & Equipment	\$2,575	\$1,000	\$2,300	\$2,500
Communications	5,983	6,000	6,000	5,000
Advertising	8,141	7,000	8,500	8,500
Training	0	150	150	150
Travel	30	300	226	500
Dues & Memberships	153	325	153	250
General Supplies				
Office	5,359	5,000	5,000	5,000
Wearing Apparel	655	900	1,000	900
Gasoline & Diesel	671	500	700	700
Operating	27,397	25,000	27,500	27,500
Miscellaneous	3,908	4,500	4,500	4,500
Cleaning	17,172	15,000	15,000	18,000
	55,162	50,900	53,700	56,600
Electricity	73,512	81,640	74,240	73,640
Capital Outlay	946	10,493	8,960	0
Operating Transfers				
Equipment Replacement	0	0	0	1,000
	0	0	0	1,000
Total Civic Center	\$530,588	\$566,262	\$558,784	\$599,440



70th Anniversary Photo Contest
Photographer: Terry Allen
Category: Community Life
Location: Lake Jackson Fire Station





The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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 answers legal claims filed against the City.

LEGAL

Legal - 1700

FY13-14 ACCOMPLISHMENTS

- Vision Elements:** Enable Growth and Revitalization
Objective: Expand City's Economic Development Initiatives
Accomplished: Drafted agreements and street abandonments, and updated zoning to allow HEB and Dow to expand into Lake Jackson
- Objective:** Faciliate Development of New Housing
Accomplished: Drafted final economic development agreement to aid in development of Creekside Estates.
Accomplished: Helped draft PUD for Woodson Tract.
- Vision Elements:** Maintain Infrastructure
Objective: Hire and Retain Qualified Employees
Accomplished: Helped municipal court find and hire a bailiff
- Vision Elements:** Enhance Quality of Life
Objective: Provide Quality Parks and Recreation Opportunities
Accomplished: Drafted various contracts for Parks Department activities and programs.
Accomplished: Drafted ordinance to allow shooting of arrows in city parks
- Department Projects:**
Accomplished: Updated all legal emergency documents to be used during emergency situations.

FY14-15 GOALS & OBJECTIVES

- Department Projects:**
Goal: Review and update two chapters in Code of Ordinances

LEGAL

Legal - 1700

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 contracts

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Ordinances prepared	22	20	25	25
2 Resolutions prepared	9	15	10	10
3 Jury trials prosecuted	7	10	8	10
4 Non jury trials prosecuted	70	65	62	65
5 Contracts prepared/reviewed	66	50	50	50

LEGAL - 1700

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$160,607	\$172,393	\$168,262	\$174,030
Total Resources	\$160,607	\$172,393	\$168,262	\$174,030

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$109,148	\$110,300	\$107,000	\$112,500
Employee Benefits	28,341	28,200	29,020	27,800
Operating Expenses	23,118	33,893	32,242	33,285
Operating Expenses	0	0	0	445
Total Expenditures	\$160,607	\$172,393	\$168,262	\$174,030

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

Major Budget Changes

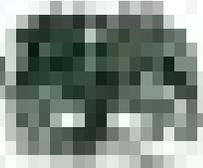
No major budget changes.

LEGAL - 1700

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Management/Supervision	109,148	110,300	107,000	112,500
	109,148	110,300	107,000	112,500
Group Insurance				
Health	4,049	4,700	4,700	5,000
Life	71	100	100	100
Dental	362	400	400	400
Long Term Disability	411	500	500	500
	4,893	5,700	5,700	6,000
Employee Benefits				
Social Security	8,033	7,000	8,000	7,000
Retirement	15,274	15,400	15,200	14,700
Workers Compensation	141	100	120	100
	23,448	22,500	23,320	21,800
Professional Service Fees				
Outside Attorney	9,540	20,000	20,000	20,000
	9,540	20,000	20,000	20,000
Maintenance Contract	111	150	110	110
Insurance Liability	406	500	470	470
Communications	2,694	2,723	2,725	2,725
Training	594	1,070	270	620
Travel	840	1,215	550	1,200
Dues & Memberships	955	980	955	955
Internet Subscriptions	1,163	984	612	615
Office	469	500	500	500
Operating	650	800	800	800
Books & Periodicals	5,696	4,971	5,250	5,290
Equipment Replacement	0	0	0	445
Total Legal	\$160,607	\$172,393	\$168,262	\$174,030

70th Anniversary Photo Contest
Photographer: Shawne Vaught
Category: Landmarks
Location: Plantation House Bridge





1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. This is essential for ensuring the integrity and reliability of the data used in the analysis.

2. The second part of the document focuses on the methodology used for data collection and analysis. This includes a detailed description of the sampling process and the statistical techniques employed to analyze the data.

3. The third part of the document presents the results of the analysis, including a summary of the key findings and a discussion of their implications. This section is supported by a series of tables and figures that illustrate the data trends and patterns.

4. The fourth part of the document provides a conclusion and recommendations based on the findings of the study. This includes a discussion of the limitations of the study and suggestions for future research.

5. The fifth part of the document contains a list of references and a list of appendices. The references provide a comprehensive overview of the literature related to the study, while the appendices contain additional data and information that support the findings of the study.

6. The sixth part of the document is a list of figures and tables. These visual aids are used to present the data in a clear and concise manner, making it easier for the reader to understand the results of the analysis.

7. The seventh part of the document is a list of abbreviations and acronyms. This section is used to define the terms and symbols used throughout the document, ensuring that the reader can understand the content without any confusion.

8. The eighth part of the document is a list of footnotes and endnotes. These notes provide additional information and references that are not included in the main text of the document.

70th Anniversary Photo Contest

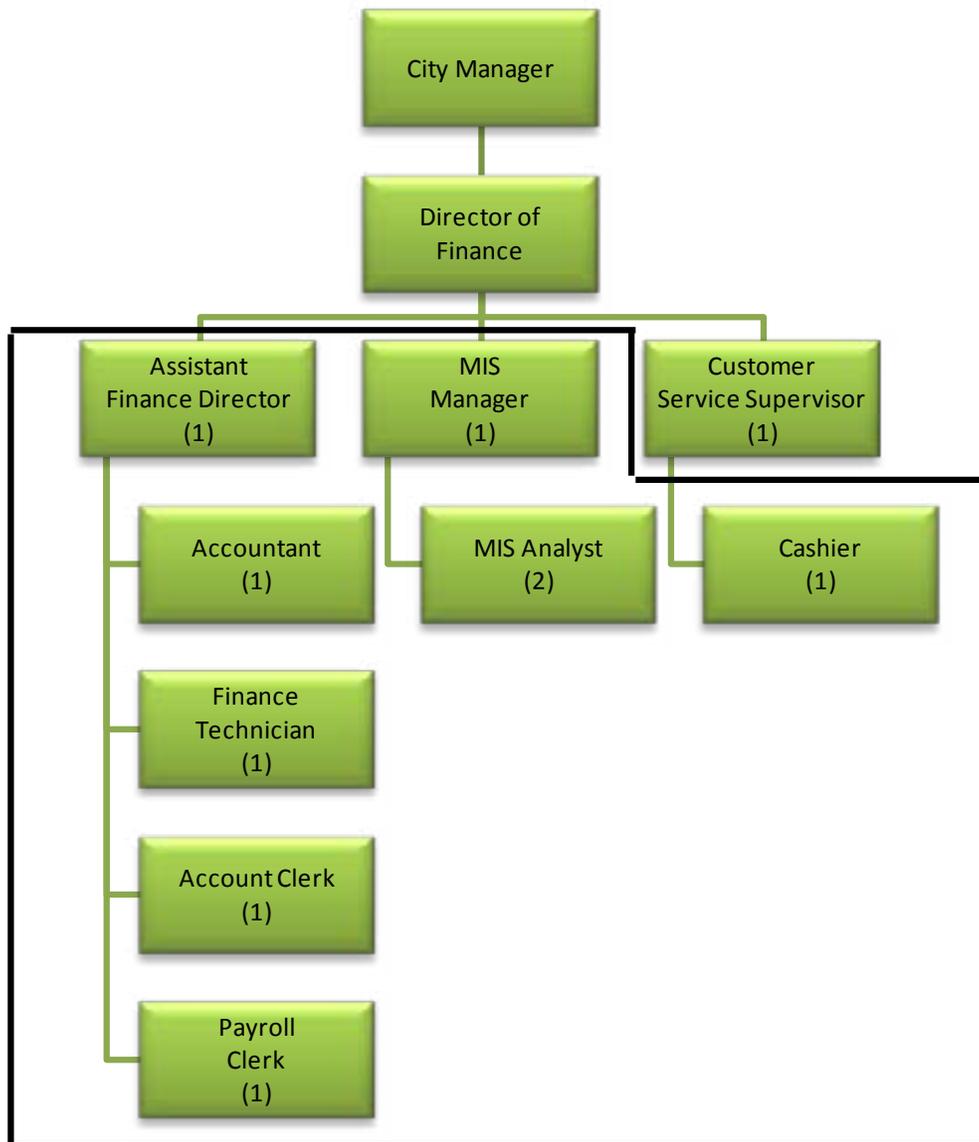
Photographer: Mark Allen

Category: Landmarks

Location: Lake Jackson Urgent Care Center



Finance



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

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

This department also provides all information technology service, which includes connectivity to and management of ASP cloud services, the City Hall Network, Police Department Network and connections to City Hall, Positron/911 Network, Recreation Center Network with WAN equipment, WAN equipment at the Service Center, Civic Center and WWTP, numerous communication switches, 5 wireless radios, 5 wireless access points, 2 firewalls, 25 servers, 200 PC's and laptops, as well as phone systems in 8 buildings.

FINANCE

Finance - 1400

FY 13-14 ACCOMPLISHMENTS

Vision Element Maintain Infrastructure
Objective: Continue to upgrade and maintain existing facilities, infrastructure and equipment
Accomplished: Coordinated the replacement of The Wilderness Golf Course AC Units
Accomplished: Coordinated the purchase of mobile storage units for the Wilderness Golf Course

Departmental Project:
Accomplished: Obtained Government Finance Officers Association's Award for Budgeting (22nd year) and Excellence in Financial reports (17th year)
Accomplished: Implemented web site access for account information for utility and court customers by September 1, 2014

FY 14-15 GOALS & OBJECTIVES

Vision Element Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities & equipment
Goal:

- 1) Coordinate the replacement of or purchase new license for 37 personal computers running the XP operating system
- 2) Substantially improve the Police Department computer network by upgrading switches, upgrading all servers to Windows 12, adding storage, and improving the back-up system
- 3) Add GovNow (web access) to miscellaneous Accounts Receivable

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

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Percentage of month end reports distributed within 15 days of month end.	75%	100%	75%	100%
2 Cashier transactions per day:				
Credit cards	79	50	100	120
Check	184	140	166	150
Electronic Funds	60	35	50	50
On-line payments	45	70	50	70
3 Accounts payable payments processed per month	509	500	505	505
4 Accounts Payable EFT transactions	111	150	150	200
5 Implement GovNow Module of Sungard by 7-14	n/a	yes	yes	yes
6 CAFR Award Received	16th yr	17th yr	yes	18th
7 GFOA Award received	21st yr	22nd yr	yes	23rd
8 Computer support calls per week	88	85	100	110
9 Replacement of all XP computers by 9-15	n/a	n/a	n/a	yes
10 Complete upgrade of PD network by 8-15	n/a	n/a	n/a	yes
11 Complete installation of A/R web access by 9/15	n/a	n/a	n/a	yes

FINANCE - 1400

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	873,672	961,278	949,610	1,002,130
Total Resources	\$873,672	\$961,278	\$949,610	\$1,002,130

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$488,719	\$515,200	\$514,000	\$548,000
Employee Benefits	146,289	170,300	171,100	178,300
Operating Expenses	209,594	247,285	236,015	247,985
Operating Transfers	29,070	28,493	28,495	27,845
Total Expenditures	\$873,672	\$961,278	\$949,610	\$1,002,130

Personnel

	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	3.00	3.00	3.00	3.00
Management/Supervision	3.00	3.00	3.00	3.00
Temporary/Seasonal	0.33	0.15	0.15	0.15
Total Personnel	10.33	10.15	10.15	10.15

Major Budget Changes

\$40,800 increase in salary and benefits.

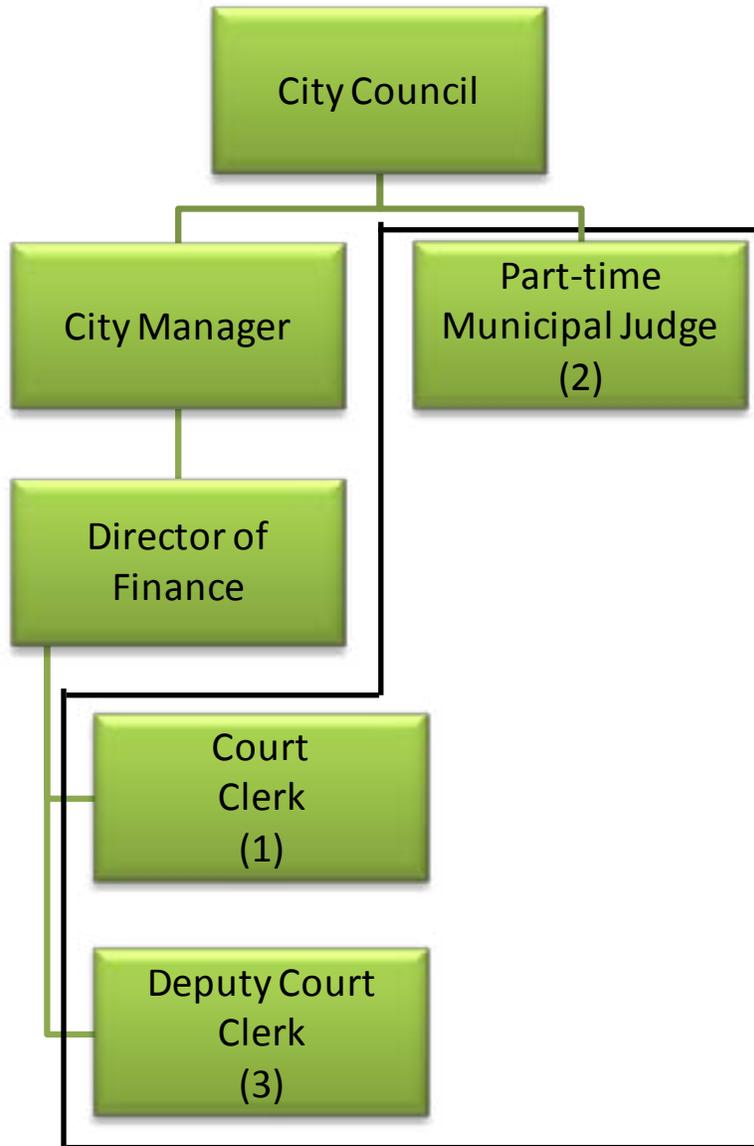
FINANCE - 1400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Office/Clerical	\$91,047	\$111,100	\$106,500	\$122,000
Professional	143,552	145,100	145,100	152,600
Management/Supervision	250,957	252,000	250,000	264,400
Temp/Seasonal	0	2,500	0	2,500
	485,556	510,700	501,600	541,500
Overtime	3,163	4,500	5,000	6,500
Contract Labor	0	0	7,400	0
Group Insurance				
Health	38,158	46,600	45,000	50,400
Life	664	1,200	800	1,200
Dental	3,409	4,000	3,600	4,000
Long Term Disability	1,920	2,300	2,100	2,500
	44,151	54,100	51,500	58,100
Employee Benefits				
Social Security	35,813	37,900	37,000	40,000
Retirement	68,387	71,600	71,000	71,500
Tuition Reimbursement	-2,694	6,000	11,000	8,000
Workers Compensation	632	700	600	700
	102,138	116,200	119,600	120,200
Professional Service Fees				
Tax Appraisals	40,478	44,920	40,565	44,920
Tax Collections	3,287	4,000	3,500	4,000
Outside Auditor	20,817	20,000	20,000	20,000
Arbitrage Review	19,000	19,000	19,000	18,200
	83,582	87,920	83,065	87,120
Maintenance & Repair				
Computer Equipment	5,151	5,000	5,000	5,000
Non-Fleet Equipment	303	500	300	500
Maintenance Contracts	79,422	100,300	98,000	103,715
	84,876	105,800	103,300	109,215
Rental - Equipment	\$4,152	\$4,200	\$4,200	\$4,200

FINANCE - 1400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Insurance				
Property	\$734	\$1,000	\$750	\$750
Liability	1,959	2,000	2,200	2,200
	2,693	3,000	2,950	2,950
Communication	15,128	17,000	17,000	17,000
Training	2,973	6,000	4,000	6,000
Travel	113	5,250	5,000	4,500
Dues & Memberships	2,553	4,615	3,000	3,500
General Supplies				
Office	8,664	8,000	8,000	8,000
Operating	4,589	5,000	5,000	5,000
	13,253	13,000	13,000	13,000
Books & Periodicals	271	500	500	500
Operating Transfers				
Equipment Replacement	29,070	28,493	28,495	27,845
Unemployment Insurance	0	0	0	0
	29,070	28,493	28,495	27,845
Total Finance	\$873,672	\$961,278	\$949,610	\$1,002,130

Municipal Court



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

FINANCE

Municipal Court - 1100

FY13-14 ACCOMPLISHMENTS

Vision Element Maintain a Well Managed City
Objective: Use new technology to improve areas of operation
Accomplished: Continued to convert old cases from Municipal Service Bureau, to the new agency, Perdue Brandon Fielder Collins & Mott, and monitor the status of new case submissions to the new agency and the status of clearance on cases submitted to determine the effectiveness of the program.
Accomplished: At the beginning of the fiscal year, we started with 2,000 plus cases that needed to be converted from Municipal Services Bureau and transferred to Perdue Brandon Fielder Collins & Mott, our current collection agency. This involves having to manually clear the charge codes from the Naviline Court system and manually flagging the case for transfer to the current collection agency. We have processed 2,000 cases in the fiscal year.

FY14-15 GOALS & OBJECTIVES

Department Projects:
Goal: Work 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.

FINANCE
Municipal Court - 1100

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
- 10 Number of appeals to county court

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 New Cases Filed	8495	8300	8200	8200
a. Failure to appear charges filed	1404	1000	1050	1100
2 Cases paid without court appearance	2340	2100	2815	2200
3 Cases dismissed (non-deferred)	678	250	1050	800
4 Found guilty by judge with fine assessed	1274	1000	1700	1500
5 Case dismissed with compliance (expired registration, license, etc.)	1322	1400	15500	1500
6 Cases dismissed after proof of financial responsibility	426	500	435	430
7 Cases dismissed after deferred disposition	528	550	585	555
8 Cases dismissed after driving safety course	449	450	490	470
9 Number of persons appearing at docket call	1531	1400	1595	1560
10 Number of appeals to county court	1	5	0	0

WARRANT ACTIVITY:

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

11 Warrants issued	6,199	4,800	3,755	3,100
12 Dollars collected by collection agency	\$298,399	\$180,000	\$413,595	\$372,300
13 Cases cleared by collection agency	-	1250	2120	2120

MUNICIPAL COURT - 1100

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Criminal Justice Tax	28,097	23,000	24,000	24,000
Court Fees	36,832	35,000	38,400	38,000
General Resources	285,974	301,210	299,665	318,555
Total Resources	\$350,903	\$359,210	\$362,065	\$380,555

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$204,308	\$200,000	\$207,300	\$215,700
Employee Benefits	53,283	62,500	57,400	63,200
Operating Expenses	69,352	72,750	73,405	77,695
Capital Outlay	0	0	0	0
Operating Transfers	23,960	23,960	23,960	23,960
Total Expenditures	\$350,903	\$359,210	\$362,065	\$380,555

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	4.00	4.00	4.00	4.00

Major Budget Changes

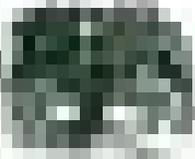
\$16,400 increase in salary, wages & benefits.

MUNICIPAL COURT - 1100

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Office/Clerical	\$84,617	\$86,400	\$84,200	\$91,200
Management/Supervision	52,490	50,700	51,800	53,400
Special Agreement Personnel	59,428	54,900	60,600	63,100
	196,535	192,000	196,600	207,700
Overtime	7,773	8,000	10,700	8,000
Contact Labor	0	5,000	3,000	3,300
Group Insurance				
Health	16,195	18,600	17,900	20,100
Life	283	700	300	700
Dental	1,447	1,600	1,450	1,600
Long Term Disability	541	700	600	700
	18,466	21,600	20,250	23,100
Employee Benefits				
Social Security	14,204	15,300	13,900	16,500
Retirement	20,352	20,300	20,000	20,000
Workers Compensation	261	300	250	300
	34,817	35,900	34,150	36,800
Professional Services				
Jury Costs	276	865	360	865
Contract Cleaning	8,795	9,000	10,610	10,700
	9,071	9,865	10,970	11,565
Maintenance & Repair				
Building	3,125	2,135	2,260	2,150
Maintenance Contract	8,478	9,500	9,560	9,560
	11,603	11,635	11,820	11,710
Vehicles & Equipment	2,552	4,000	2,580	2,580
Insurance				
Property	3,272	3,300	3,435	3,435
Liability	761	1,000	855	855
	4,033	4,300	4,290	4,290
Communications	1,383	1,335	1,545	1,770

MUNICIPAL COURT - 1100

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Training	\$1,195	\$865	\$935	\$1,525
Travel	\$1,908	\$1,875	\$1,745	\$2,000
Dues & Memberships	160	310	350	350
General Supplies				
Office	\$4,146	\$5,100	\$4,500	\$5,255
Operating	14,914	15,375	15,045	17,050
Cleaning	1,572	1,000	2,525	2,500
	20,632	21,475	22,070	24,805
Electricity	16,767	17,000	17,000	17,000
Books & Periodicals	48	90	100	100
Capital Outlay - Equipment	0	0	0	0
Operating Transfers				
Equipment Replacement	23,960	23,960	23,960	23,960
Unemployment Insurance	0	0	0	0
	23,960	23,960	23,960	23,960
Total Municipal Court	\$350,903	\$359,210	\$362,065	\$380,555



70th Anniversary Photo Contest

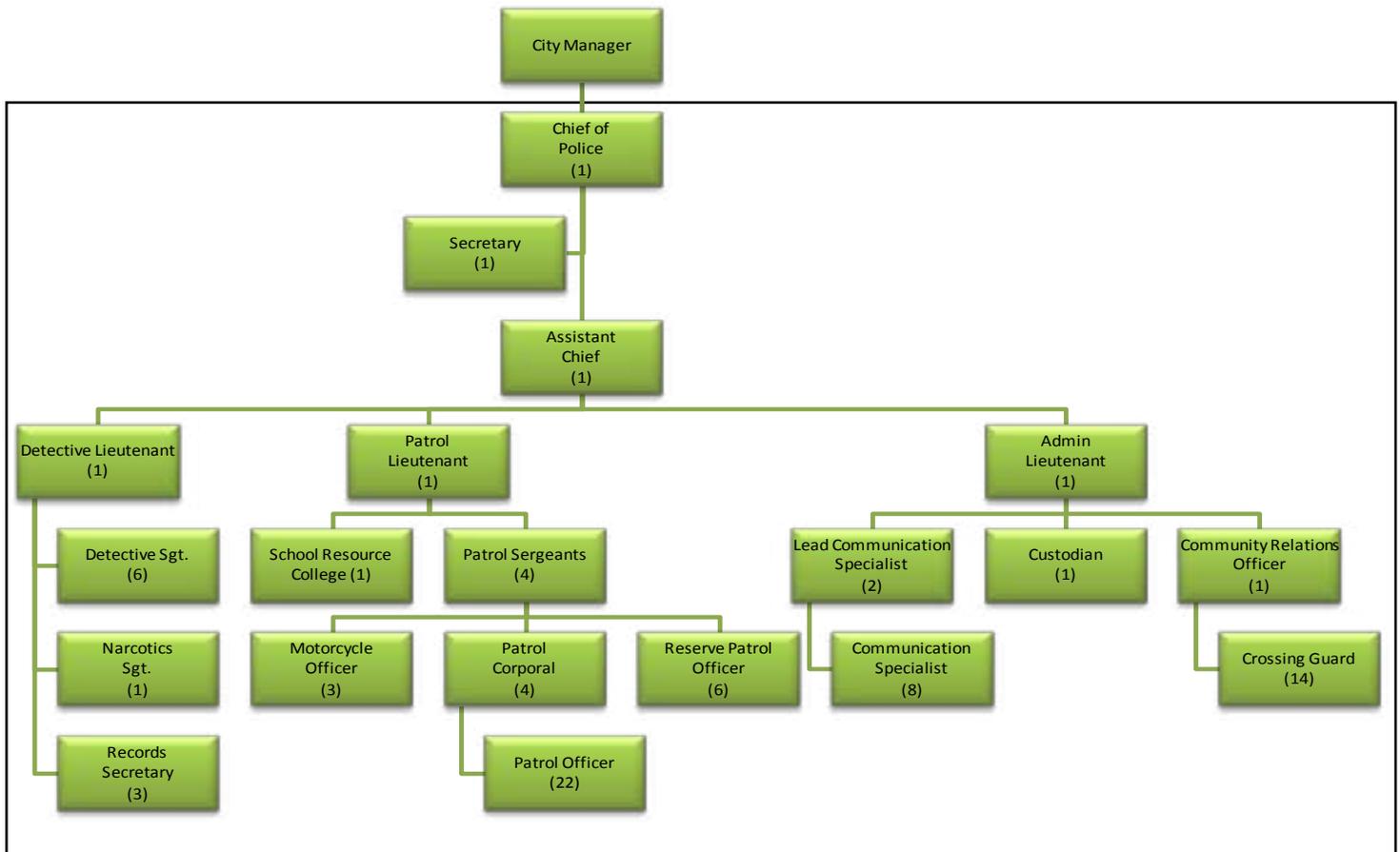
Photographer: Mark Allen

Category: Uniquely Lake Jackson

Location: Shy Pond



Police



The outline portion of this organizational 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

FY13-14 ACCOMPLISHMENTS

Vision Element	Maintain Infrastructure
Objective:	Continue to upgrade infrastructure, facilities and equipment
Accomplished:	Remodeled old court area for computer work/maintenance room and for secondary office space.
Vision Element	Maintain a Well Managed City
Objective:	Use new technology to improve areas of operation
Accomplished:	Established a traffic enforcement analysis program to insure all standards were met or exceeded.
Accomplished:	Improved interdivisional communications and used outside sources (social media) to assist in solving burglary cases.
Vision Element	Enhance Quality of Life
Objective:	Continue to enhance the safety of our citizens.
Accomplished:	Continued to respond safely and within 5 minutes to emergency calls for service

FY14-15 GOALS & OBJECTIVES

Vision Element	Maintain Infrastructure
Objective:	Continue to upgrade infrastructure, facilities and equipment
Goal:	Remodel the remaining old court area and unused records area to house Humane Officers and secretarial staff. Complete by January 15, 2015.
Vision Element	Enhance Quality of Life
Objective:	Continue to enhance the safety of our citizens
Goal:	Implement a distracted driving course for all police officers. This class is to be offered to all officers operating city vehicles by September 30, 2015.
Goal:	Institute a public awareness campaign via social media to share data on the dangers of texting and driving or other important uses of devices. Locate appropriate media by December 2014, post monthly in departmental social media for remainder of fiscal year.

PUBLIC SAFETY

Police - 2200

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.

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Average response time to priority "P" calls (minutes)	4.0	5.0	4.5	5.0
2 Unit reaction time to priority "P" calls (minutes)	3.2	>5.0	3.5	4.5
3 Total traffic contacts	16,074	22,500	16,000	17,000
4 Clearance rate of Burglary of Habitation	61%	50%	25%	35%
5 Clearance rate of Burglary of a Building	79%	60%	47%	50%
6 Clearance rate of Burglary of Vehicle	81%	25%	34%	35%

POLICE - 2200

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Alarm Fees	\$57,995	\$55,000	\$60,000	\$60,000
Peddler Permit	2,612	2,400	1,500	2,000
Wrecker License	1,200	1,200	1,200	1,200
BISD Community Policing	29,861	0	0	0
B'Port College SRO	37,230	58,000	58,000	58,000
Richwood Dispatching	34,000	34,000	34,000	34,000
General Resources	4,592,113	4,910,058	4,597,781	4,915,065
Total Resources	\$4,755,011	\$5,060,658	\$4,752,481	\$5,070,265

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$2,961,353	\$3,151,200	\$2,934,200	\$3,189,800
Employee Benefits	916,284	1,028,300	927,000	1,035,120
Operating Expenses	550,794	631,795	592,486	626,150
Capital Outlay	0	0	49,430	0
Operating Transfers	326,580	249,363	249,365	219,195
Total Expenditures	\$4,755,011	\$5,060,658	\$4,752,481	\$5,070,265

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	6.00	6.00	4.00	4.00
Technical	8.00	8.00	10.00	10.00
Sworn Personnel	40.00	40.00	40.00	40.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	5.00	5.00	5.00	5.00
Temporary/Seasonal	1.73	1.73	2.25	2.44
Total Personnel	61.73	61.73	62.25	62.44

Major Budget Changes

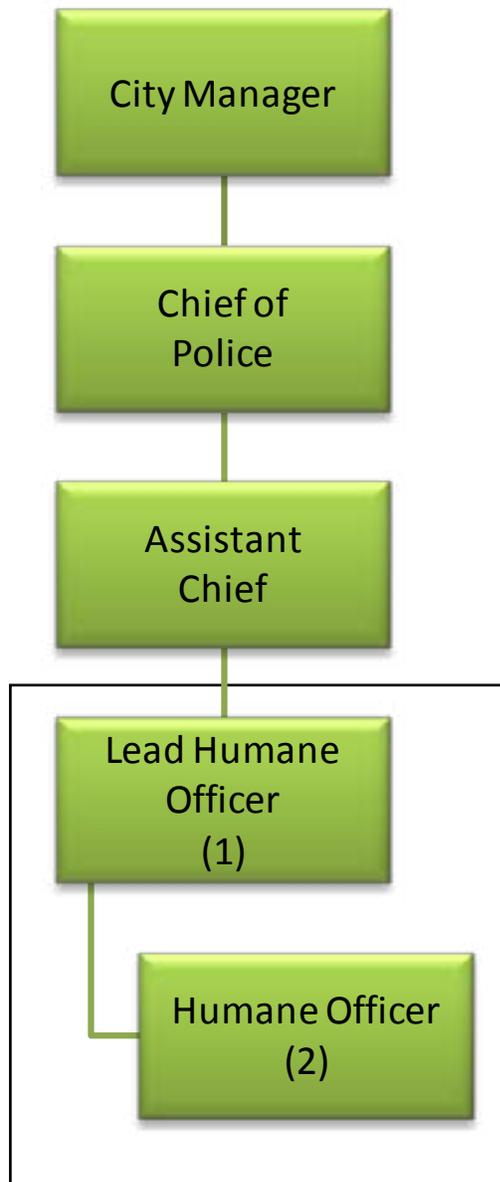
\$45,420 increase in salary & benefits; \$30,168 decrease in equipment replacement; \$17,350 decrease in maintenance contracts

POLICE - 2200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$27,283	\$27,700	\$27,800	\$28,900
Office/Clerical	132,649	133,900	128,000	138,400
Technical	357,918	360,200	358,900	374,400
Sworn Personnel	1,963,339	2,065,000	1,920,000	2,089,400
Management/Supervision	323,793	394,200	323,500	382,700
Temp/Seasonal	57,318	70,200	76,000	76,000
	2,862,300	3,051,200	2,834,200	3,089,800
Overtime	99,053	100,000	100,000	100,000
Group Insurance				
Health	233,580	279,000	264,900	301,300
Life	4,061	7,200	4,200	7,200
Dental	20,865	23,900	21,000	24,000
Long Term Disability	10,843	13,900	11,100	14,000
	269,349	324,000	301,200	346,500
Employee Benefits				
Social Security	216,015	239,000	213,500	242,500
Retirement	407,945	430,500	393,000	408,200
Tuition Reimbursement	-1,053	2,500	0	3,920
Workers Compensation	24,028	32,300	19,300	34,000
	646,935	704,300	625,800	688,620
Professional Service Fees				
Psychological Examination	450	250	300	600
Volunteer Benefits	1,380	1,400	1,476	2,000
Forensic Testing	913	2,500	2,500	2,500
	2,743	4,150	4,276	5,100
Water & Sewer	850	850	1,000	1,100
Maintenance & Repair				
Buildings	4,630	10,000	13,000	13,000
Heating & Air Conditioning	13,208	7,500	7,500	12,500
Vehicles	39,122	40,000	45,000	45,000
Equipment	2,371	4,000	4,700	5,000
Radios	1,352	3,000	3,000	3,000
Furniture & Fixtures	25	750	750	750
Maintenance Contract	110,972	139,000	105,495	121,650
	\$171,680	\$204,250	\$179,445	\$200,900

POLICE - 2200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Rental - Vehicle & Equipment	\$1,852	\$6,000	\$5,500	\$6,000
Insurance				
Property	10,013	10,050	10,525	10,525
Liability	40,379	42,000	47,090	45,625
Fidelity	250	0	0	0
	50,642	52,050	57,615	56,150
Communication	56,763	60,000	60,000	60,000
Training	2,850	9,375	7,000	8,900
Travel	2,528	2,500	2,500	2,500
Dues & Memberships	1,310	1,720	850	1,000
General Supplies				
Office	11,296	15,000	12,500	13,000
Wearing Apparel	20,936	20,000	20,000	20,000
Gasoline & Diesel	126,566	124,400	127,500	129,000
Operating	28,284	50,000	40,000	45,000
Photography	861	2,000	1,500	1,500
Firing Range	5,426	10,000	10,000	10,000
Community Policing	5,301	5,000	5,000	5,500
Detention Facility	4,169	5,000	5,000	5,000
Crime Lab	9,813	10,000	5,000	7,500
Cleaning	3,754	4,000	4,000	4,000
	216,406	245,400	230,500	240,500
Electricity & Natural Gas	43,017	44,000	43,000	43,000
Books & Periodicals	153	1,500	800	1,000
Capital Outlay	0	0	49,430	0
Operating Transfers				
Equipment Replacement	326,580	249,363	249,365	219,195
Unemployment Insurance	0	0	0	0
	326,580	249,363	249,365	219,195
Total Police	\$4,755,011	\$5,060,658	\$4,752,481	\$5,070,265



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

PUBLIC SAFETY

Humane - 2500

FY13-14 ACCOMPLISHMENTS

Vision Element Enhance Quality of Life
Objective: Continue to Enhance the Safety of our Citizens
Accomplishment: Reduced number of animals picked up by 5%, through educating citizens on the importance of keeping animals from running at large.

FY14-15 GOALS & OBJECTIVES

Vision Element Enhance Quality of Life
Objective: Continue to Enhance the Safety of our Citizens
Goal: Enhance citizen safety by maintaining the high level of participation in the pet licensing program through education and enforcement efforts. Reach 775 total registrations in FY2014-15.
Goal: Relocate the base of humane operations to the police station for enhanced availability and speed in call handling. Relocate by March 31, 2015.

PUBLIC SAFETY

Humane - 2500

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.

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Animals collected	683	800	650	650
2 Citations/warnings	51	75	70	70
3 Animal bites reported	48	40	40	40
4 Pet Licensing	-	1,000	750	775

HUMANE - 2500

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	275,513	298,435	290,765	302,693
Total Resources	\$275,513	\$298,435	\$290,765	\$302,693

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$93,096	\$95,800	\$93,500	\$95,050
Employee Benefits	34,667	37,800	37,000	38,100
Operating Costs	139,365	156,450	151,880	161,668
Operating Transfers	8,385	8,385	8,385	7,875
Total Expenditures	\$275,513	\$298,435	\$290,765	\$302,693

Personnel

	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	3.00	3.00	3.00	3.00

Major Budget Changes

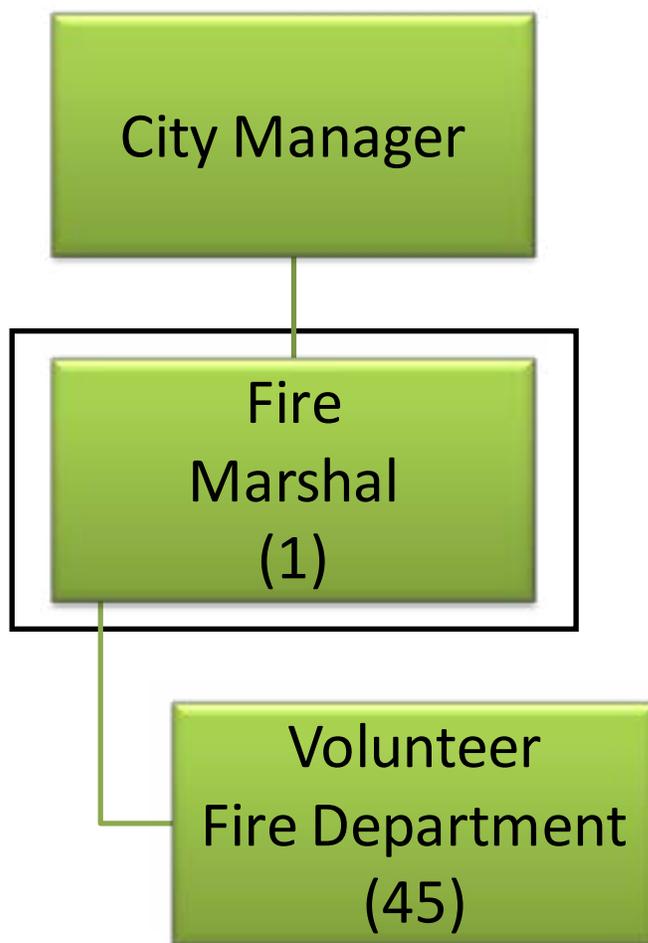
No major budget changes.

HUMANE - 2500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$90,869	\$93,300	\$91,000	\$92,300
	90,869	93,300	91,000	92,300
Overtime	2,227	2,500	2,500	2,750
Group Insurance				
Health	12,146	14,000	14,100	15,100
Life	212	400	300	400
Dental	1,085	1,200	1,200	1,200
Long Term Disability	366	400	400	400
	13,809	16,000	16,000	17,100
Employee Benefits				
Social Security	6,810	7,300	6,900	7,300
Retirement	13,010	13,400	13,100	12,500
Workers Compensation	1,038	1,100	1,000	1,200
	20,858	21,800	21,000	21,000
Shelter Management	111,038	132,000	125,500	135,148
Maintenance & Repair	7,498	3,000	3,010	3,000
Insurance				
Property	6,460	4,000	6,885	6,885
Liabilty	639	1,000	735	735
	7,099	5,000	7,620	7,620
Communication	2,097	1,500	1,350	1,500
Training	360	1,200	500	1,000
Travel	\$874	\$500	\$250	\$450
General Supplies				
Office	10	150	150	150
Wearing Apparel	57	1,000	1,000	1,000
Gasoline & Diesel	7,604	7,600	8,000	8,300
Operating	2,728	4,500	4,500	3,500
	10,399	13,250	13,650	12,950

HUMANE - 2500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	8,385	8,385	8,385	7,875
Unemployment Insurance	0	0	0	0
	8,385	8,385	8,385	7,875
Total Humane	\$275,513	\$298,435	\$290,765	\$302,693



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

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

PUBLIC SAFETY

Fire - 2300

FY13-14 ACCOMPLISHMENTS

Vision Element: Enhance Quality of Life
Objective: Continue to Enhance the Safety of our Citizens
Accomplished: Installed 10 Stovetop FireStop extinguishing devices to individuals in our community that have a need for these devices.

FY14-15 GOALS & OBJECTIVES

Vision Element: Enhance Quality of Life
Objective: Continue to Enhance the Safety of our Citizens
Goal: Install 20 Stovetop FireStop extinguishing devices to individuals in need.
Goals: 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

DEPARTMENT STANDARDS

- 1 Conduct 80 public relations events a year.
- 2 Maintain a good response time of at least 7.5 minutes.
The fire department response time is the time from when the customer calls 911 requesting help, till the first fire apparatus arrives on scene.
- 3 Maintain a minimum 40 volunteers.

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Total volunteer members	45	50	48	50
2 Emergency calls	525	550	550	550
3 Investigations	14	15	15	15
4 Average response time on fire calls received to arrival scene (minutes)	4.62	7.0	6.0	7.0
5 Commercial Fire Safety Inspections	247	350	200	350
6 Day care center inspections	11	13	13	13
7 Public Education				
a. Number of classes	51	80	50	60
b. Attendance	4,885	5,000	5,000	5,000
8 ISO Rating	4	4	4	4
9 StoveTop Firesafety Installations	n/a	30	10	20

FIRE - 2300

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$800,494	\$758,534	\$761,604	\$840,330
Total Resources	\$800,494	\$758,534	\$761,604	\$840,330

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$68,139	\$70,100	\$69,100	\$72,600
Employee Benefits	83,647	93,400	92,900	93,600
Operating Expenses	411,228	365,491	370,059	388,550
Operating Transfers	237,480	229,543	229,545	285,580
Total Expenditures	\$800,494	\$758,534	\$761,604	\$840,330

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	1.00	1.00	1.00	1.00

Major Budget Changes

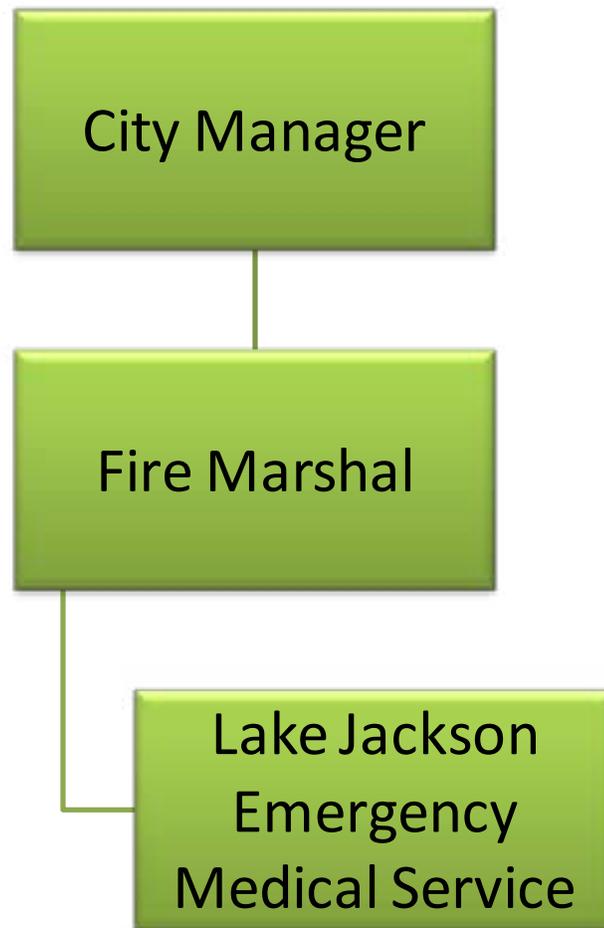
Property/Liability increased by \$17,500 due to new windstorm coverage allocation;
 Maintenance Contacts increased by \$5,000 to cover a/c maintenance and OSSI fees; Equipment Replacement increased by \$56,037 due to the replacement of fire units 748 & 500 (eng 4) with a new tanker fire truck.

FIRE - 2300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Management/Supervision	68,139	70,100	69,100	72,600
	68,139	70,100	69,100	72,600
Group Insurance				
Health	4,049	4,700	4,600	5,000
Life	71	100	100	100
Dental	362	400	400	400
Long Term Disability	267	300	300	300
	4,749	5,500	5,400	5,800
Employee Benefits				
Social Security	5,108	5,400	5,200	5,600
Retirement	9,534	9,800	9,700	9,500
Volunteer Retirement	63,625	72,000	72,000	72,000
Workers Compensation	631	700	600	700
	78,898	87,900	87,500	87,800
Professional Service Fees				
Volunteer Benefits	28,643	29,000	26,603	29,000
Crime Lab	0	500	250	500
Contract Cleaning	10,962	11,000	11,000	11,000
Fire Code Inspections	10,500	17,000	8,000	17,000
	50,105	57,500	45,853	57,500
Water & Sewer	2,400	2,400	2,800	3,200
Maintenance & Repair				
Buildings	39,343	15,000	15,000	15,000
Heating & Air Condition	2,749	5,940	5,940	6,000
Vehicles	79,689	22,000	22,000	22,000
Non Fleet Equipment	1,268	5,000	5,000	5,000
Vehicles & Equipment	3,137	2,695	2,695	2,695
Radios	8,712	10,000	10,000	10,000
Maintenance Contract	9,686	16,560	19,810	21,560
	144,584	77,195	80,445	82,255
Insurance				
Property	\$33,955	\$34,000	\$48,220	\$48,220
Liability	11,888	14,000	17,280	17,280
	45,843	48,000	65,500	65,500

FIRE - 2300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Communications	11,320	12,000	12,000	12,000
Training	11,609	12,700	12,000	12,700
Travel	10,759	16,000	13,000	16,000
Other Purchased Services				
Dues & Memberships	5,160	5,396	5,396	5,470
Fireman Banquet	2,300	2,300	2,325	2,325
	7,460	7,696	7,721	7,795
General Supplies				
Office	815	2,300	2,000	2,300
Wearing Apparel	5,544	3,000	3,000	3,000
Program	3,979	4,000	4,000	4,000
Gasoline & Diesel	16,718	16,200	14,600	14,800
Operating	54,709	60,000	60,000	60,000
Photography	1,036	1,000	1,000	1,000
Cleaning	2,217	2,500	3,500	3,500
	85,018	89,000	88,100	88,600
Electricity & Natural Gas	41,283	41,500	40,500	40,500
Books & Periodicals	847	1,500	2,140	2,500
Equipment Replacement	237,480	229,543	229,545	285,580
Total Fire	\$800,494	\$758,534	\$761,604	\$840,330



Program Description

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

PUBLIC SAFETY

Emergency Medical Services - 2400

FY13-14 ACCOMPLISHMENTS

Vision Element: Enhance the Quality of Life
Objective: Continue to enhance the safety of our citizens
Accomplished: Introduced "Take Heart Lake Jackson" - a 10 Minute CPR Class. Taught a total of 500 citizens.
Accomplished: We have continued our goal of teaching Fall Prevention Programs in accordance with the Center for Disease Control by presenting 12 classes to 160 people.

FY14-15 GOALS & OBJECTIVES

Vision Element: Enhance the Quality of Life
Objective: Continue to enhance the safety of our citizens
Goal: Continue "Take Heart Lake Jackson" a 10 minute CPR Class with a new goal of reaching 500 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 200 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 on a twenty-four (24) hour per day, seven (7) day per week basis (referred to as "24/7"), emergency medical services within the City, and its extra-territorial jurisdiction, and when equipment and personnel are reasonably available, to its surrounding neighbors. LJEMS will provide these services, duties and obligations in accordance with all applicable state laws or Texas Department of State Health Services regulations.
- 2 Maintain response time less than 5 minutes and 51 seconds 91% of the time in the city limits.
- 3 Respond to every emergency call within Lake Jackson as a MICU capable unit.

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Ambulance calls	2,958	3,000	3,084	3,100
2 Average response time ambulance calls dispatched to arrival at scene (minutes)	4.2	5.0	4.0	4.0
3 Percentage of billing collected	29%	29%	29%	29%
4 Number of volunteers	3	2	3	3
5 Number of stand-by service	31	10	20	20
6 Public Education				
a. Number of classes	12	20	20	20
b. Attendance	84	500	500	500
7 Fall Calls	317	350	400	350

EMERGENCY MEDICAL SERVICE - 2400

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$470,361	\$508,765	\$492,290	\$496,500
<i>Total Resources</i>	\$470,361	\$508,765	\$492,290	\$496,500

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	4,100	5,300	5,300	5,300
Operating Expenses	403,521	421,200	404,725	404,300
Operating Transfers	62,740	82,265	82,265	86,900
<i>Total Expenditures</i>	\$470,361	\$508,765	\$492,290	\$496,500

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
<i>Total Personnel</i>	0.00	0.00	0.00	0.00

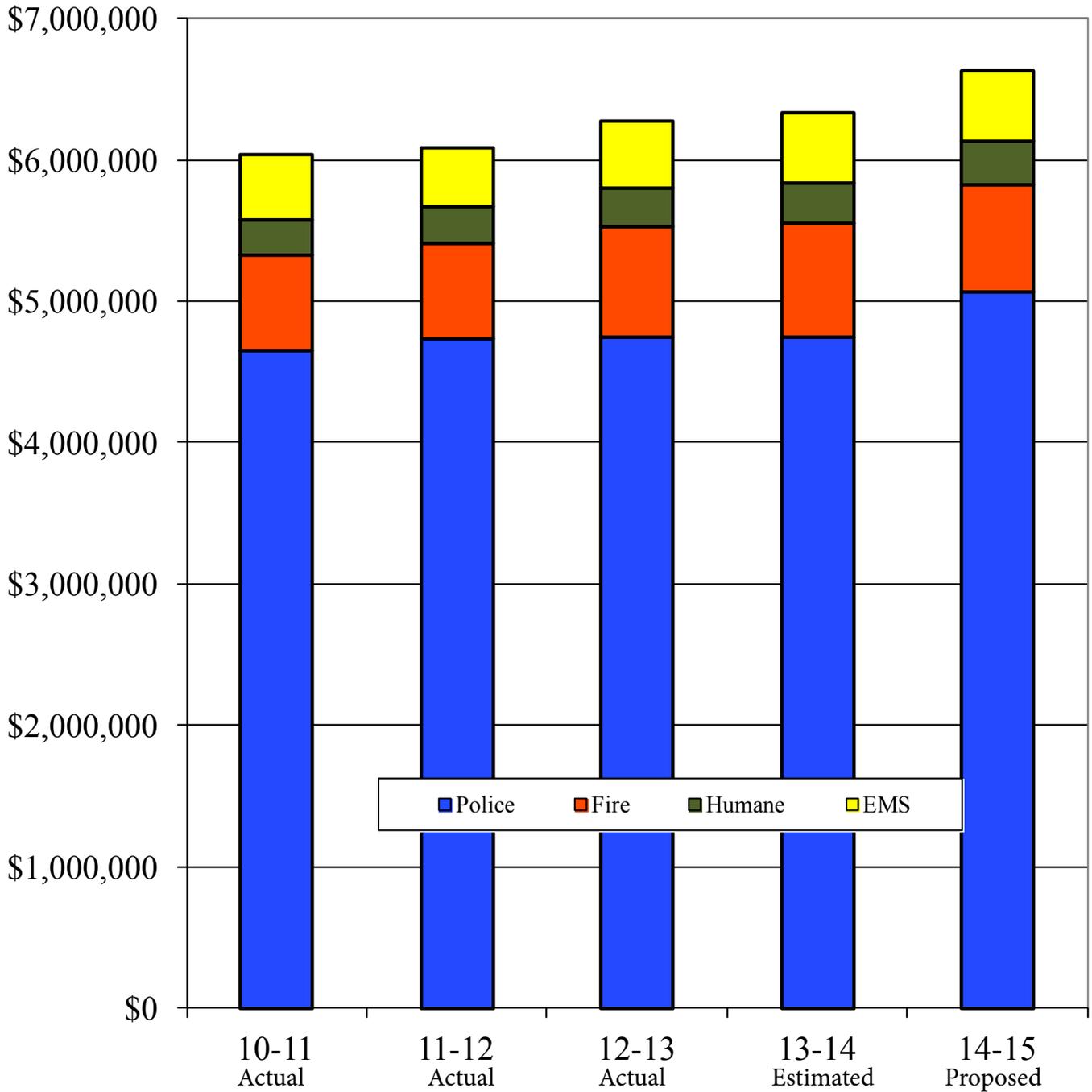
Major Budget Changes

Gasoline & Diesel have decreased by \$16,800.

EMERGENCY MEDICAL SERVICE - 2400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Retirement Contribution	\$4,100	\$4,800	\$4,800	\$4,800
Retirement Benefits	0	500	500	500
EMS Services	337,000	337,000	337,000	337,000
Rental	11,052	10,000	10,000	10,000
Maintenance Contract	1,360	2,000	1,200	1,200
Maintenance & Repair Vehicles	28,682	29,000	29,000	29,000
Liability Insurance	2,606	3,000	3,700	3,700
Communication	-173	1,200	1,200	1,200
Gasoline & Diesel	22,994	39,000	22,625	22,200
Capital Outlay	0	0	0	0
Equipment Replacement	62,740	82,265	82,265	86,900
Total Emergency Medical Service	<u>\$470,361</u>	<u>\$508,765</u>	<u>\$492,290</u>	<u>\$496,500</u>

Public Safety Expenditures



ENGINEERING



LAKE JACKSON

City of Enchantment



70th Anniversary Photo Contest

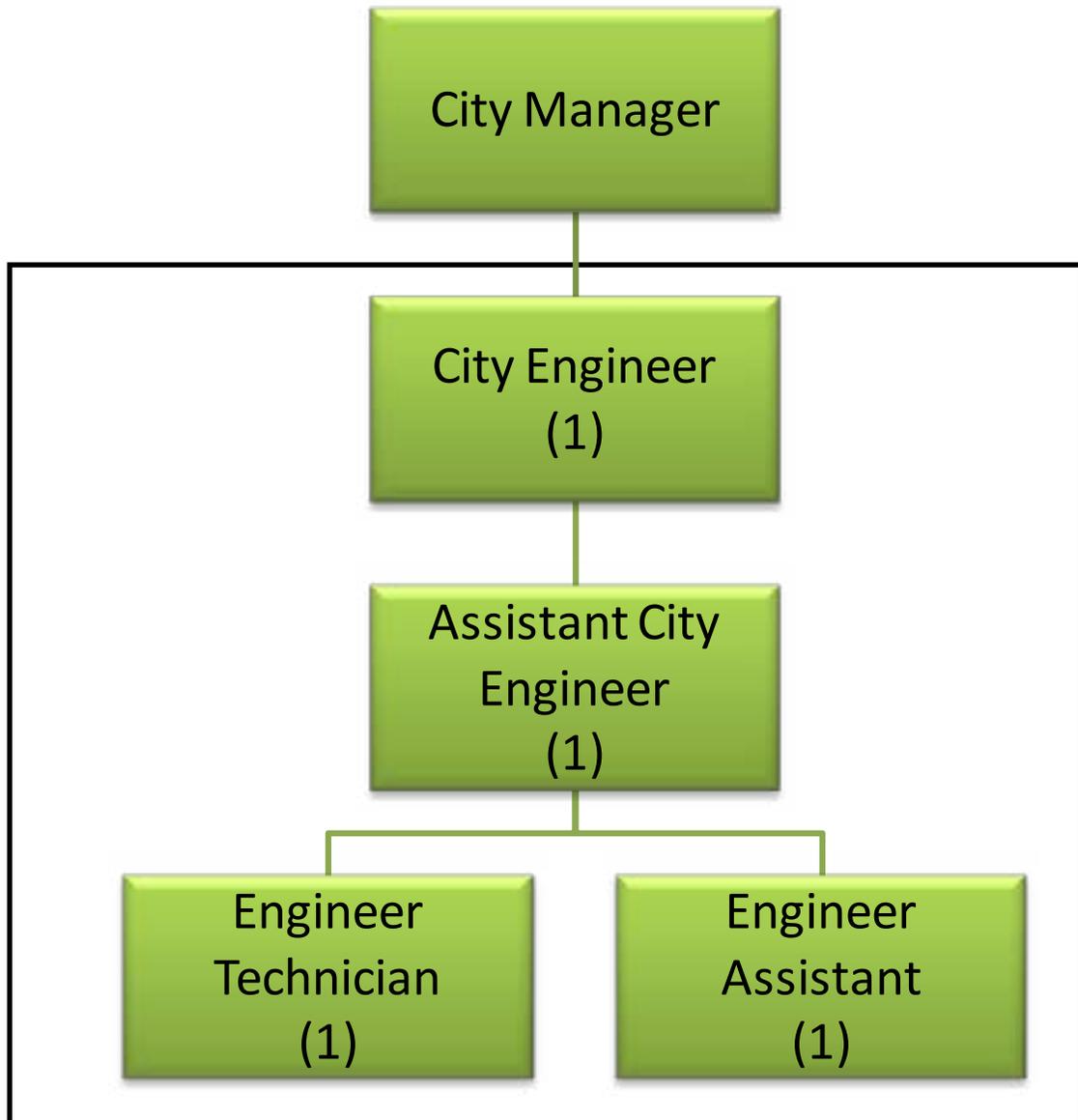
Photographer: Stephanie Patton

Category: Community Life

Location: TJ Dunbar Park



Engineering



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

ENGINEERING

Engineering - 1500

FY13-14 ACCOMPLISHMENTS

- Vision Element:** Enable Growth and Revitalization
Objective: Implement Downtown Revitalization
Accomplished: Oversaw construction of This Way reserve segment.
Accomplished: Completed civil design construction plans & prepared documentation for S. Parking Place.
Accomplished: Facilitated design & development for HEB PUD
- Objective:** Update Comprehensive Master Plan
Accomplished: Collaborated and assisted in Master Plan update.
- Objective:** Facilitate Development of New Housing
Accomplished: Facilitated design & development of: Creekside Estates Subdivision Master Plan & PH 1, Plantation Park PUD Apartments & others on cue.
Accomplished: Reviewed construction plans & overall construction inspection of Creekside Estates, PH 1.
- Vision Element:** Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities and equipment
Accomplished: Oversaw construction of first year of \$2.3 million street bond program package
Accomplished: Prepared bid documents, contract and oversee museum flat roof replacement
Accomplished: Designed, bid, contracted and oversaw construction of Elm Ditch #5 drainage improvements.
Accomplished: Designed, bid, contracted and oversaw annual sidewalk replacement (N. Yaupon).
Accomplished: Managed design, review & bid documents for \$1.1 million street bond program.
Accomplished: Prepared bid documents & managed project construction process & files on: Rec Center & Humane Chiller/AHU Replacement, Rec Center AHU Replacement, Dow Water Tank Rehabilitation, Upper Slave Ditch Drainage Improvement and Palm Lane Sanitary Sewer Replacement.
- Department Projects:**
Accomplished: Facilitated design & development of: Dow Texas Innovation Center, Brazos Mall Plaza, Best Western Hotel, BRH Center expansion, Altus, Dr. Sweatt GI Clinic, Starbucks, Panda Express and Lake Road Office Park.

FY13-14 GOALS & OBJECTIVES

- Vision Element:** Enable Growth & Revitalization
Objective: Implement Downtown Revitalization
Goal: Bid, contract & inspect So. Parking construction.
- Vision Element:** Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities and equipment
Goal: Design, bid, contract & oversee construction of Magnolia #6 Ditch Improvements.
Goal: Design, bid, contract & oversee construction of annual sidewalk & ramp program; 1.1 million Street Bond Program.
Goal: Prepare bid documents & manage project construction process & files on: Rec Center Roof Repair; Shady Oak Sewer; Ground Storage Tank Access; Medical CNG Public & Service Center Entrance.
Goal: Design, bid, contract & construct Plantation Drive 4-Lane Transition.
- Vision Element:** Enhance Quality of Life
Objective: Update Comprehensive Master Plan
Goal: Collaborate and assist in Master Plan update.

ENGINEERING

Engineering - 1500

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.

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Est. market value (\$) of design eng. fees provided	\$442,100	\$376,700	\$793,000	\$605,000
2 CIP construction (\$) contracted/managed/inspected	\$1,918,300	\$3,977,000	\$2,874,000	\$4,931,000
3 CIP construction (\$) designed (Office)	\$1,595,000	\$637,000	\$2,120,000	\$330,000
4 CIP construction (\$) reviewed (consultant)	\$384,000	\$1,700,000	\$2,267,000	\$239,000

ENGINEERING - 1500

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$418,423	\$416,380	\$415,015	\$429,980
Total Resources	\$418,423	\$416,380	\$415,015	\$429,980

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$292,735	\$279,700	\$281,100	\$291,200
Employee Benefits	83,308	79,300	82,000	80,800
Operating Expenses	33,820	43,650	38,185	48,635
Capital Outlay	0	0	0	0
Operating Transfers	8,560	13,730	13,730	9,345
Total Expenditures	\$418,423	\$416,380	\$415,015	\$429,980

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	2.00	2.00	2.00	2.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.29	0.34	0.34	0.34
Total Personnel	4.29	4.34	4.34	4.34

Major Budget Changes

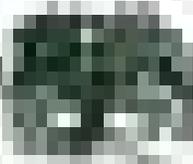
Salary & Benefits have increased by \$13,000.

ENGINEERING - 1500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Technical	\$107,551	\$90,400	\$91,000	\$93,000
Professional	68,827	70,000	71,000	73,600
Management/Supervision	111,532	108,800	108,600	114,100
Temp/Seasonal	4,825	10,500	10,500	10,500
	292,735	279,700	281,100	291,200
Group Insurance				
Health	17,114	18,600	18,500	20,100
Life	299	500	300	500
Dental	1,529	1,600	1,500	1,600
Long Term Disability	1,084	1,200	1,100	1,300
	20,026	21,900	21,400	23,500
Employee Benefits				
Social Security	22,174	19,200	21,000	19,800
Retirement	40,472	37,600	39,000	36,800
Workers Compensation	636	600	600	700
	63,282	57,400	60,600	57,300
Professional Services				
Technology	5,500	0	0	5,500
	5,500	0	0	5,500
Maintenance & Repair				
Vehicle	2,231	400	950	1,000
Non-Fleet Equipment	0	500	550	550
Maintenance Contract	15,323	16,400	16,400	17,000
	17,554	17,300	17,900	18,550
Insurance				
Property	524	1,000	535	535
Liability	1,237	1,250	1,550	1,550
	1,761	2,250	2,085	2,085
Communication	2,075	2,800	2,100	2,100
Training	917	3,850	3,850	3,850

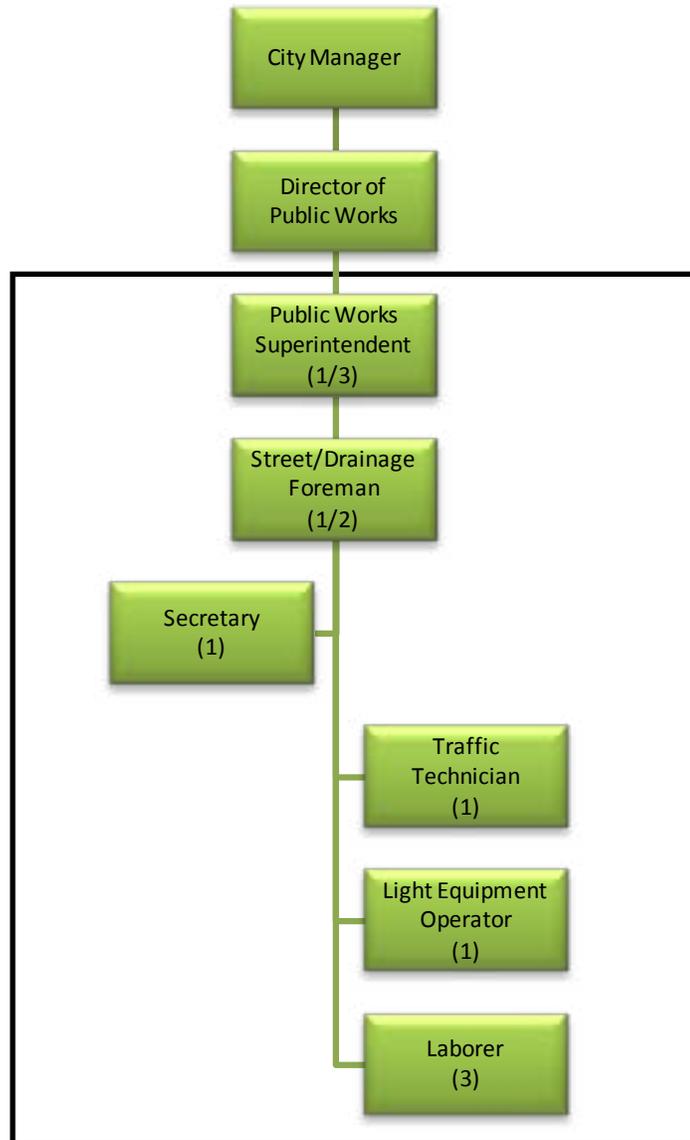
ENGINEERING - 1500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Travel	\$543	\$2,700	\$2,700	\$2,700
Dues & Memberships	550	1,200	1,200	1,200
General Supplies				
Office	2,494	3,500	3,500	3,500
Gasoline & Diesel	333	1,200	0	0
Fuel - CNG	663	600	700	900
Operating	1,387	8,100	4,000	8,100
	4,877	13,400	8,200	12,500
Books & Periodicals	43	150	150	150
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	8,560	13,730	13,730	9,345
Unemployment Insurance	0	0	0	0
	8,560	13,730	13,730	9,345
Total Engineering	\$418,423	\$416,380	\$415,015	\$429,980



70th Anniversary Photo Contest
Photographer: Nancy Hackney
Category: Landscape & Nature
Location: Lake Jackson Home Garden





The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

The Street Department is responsible for maintaining and repairing all public streets and alleys. This department provides preventive maintenance to City streets and makes repairs which are too small to contract. This department is also responsible for all street sweeping and responds after hours to clean up storm damage and fallen trees, etc. In addition, this department is also responsible for the installation, repair and maintenance of 160 signal fixtures located at 15 intersections, 41 flashing school zone lights and 58 crosswalk lights. This responsibility includes street signs, markings and signals.

Public Works Streets - 2800

FY13-14 ACCOMPLISHMENTS

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities & equipment
Accomplished: Coordinated overlay of Old Angleton road with County (ST-110)
Accomplished: Continued sign retro reflectivity program by replacing final 50% of all signs not meeting minimum standards.

Department Projects:
Accomplished: Completed 1,500 manhours of sidewalk and street maintenance projects
Accomplished: Completed 800 linear feet of street panel replacements
Accomplished: Renewed school zone markings, directional arrows and land delineators on arterial streets.

FY14-15 GOALS & OBJECTIVES

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities & equipment
Goal: Pedestrian crossing improvements (ST-095)

Public Works

Streets - 2800

DEPARTMENT STANDARDS

- 1 Replace joint sealant on a 15-year schedule
- 2 Sweep residential streets 4 times annually/downtown twice weekly
- 3 Service all traffic signals monthly
- 4 Maintain condition assessment by assessing 100% of city maintained sidewalks annually
- 5 Maintain condition assessment by assessing 20% of city maintained streets annually
- 6 Complete all regulatory and warning signs on a five year schedule and replace as warranted
- 7 Complete 1,500 manhours of sidewalk/street replacement projects

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Hours spent re-striping/painting streets annually	328	400	400	400
2 Delineators and buttons installed	803	500	1000	1000
3 Hours spent installing delineators and buttons	141	200	200	200
4 Signs fabricated and installed	304	470	400	400
5 Percent of signals serviced monthly	100%	95%	95%	95%
6 Percent of residential streets swept four times annually	100%	100%	100%	100%
7 Percent of downtown area streets swept twice weekly	85%	80%	90%	90%
8 Gutter sweeping (cu. yd.)	1759	2000	1800	1800
9 Number of potholes repaired	436	350	500	500
10 Street Patching (hrs)	702	600	600	600
11 Sidewalks replaced (ln. ft.)	767	600	800	800
12 Concrete Spot Repairs by Contractor (liner lane feet)	975	800	800	800
13 Sidewalk/Street Replacement (hours)	783	1500	1500	1500
14 Percent of city maintained sidewalks assessed	100%	100%	100%	100%
15 Percent of city maintained streets assessed	20%	20%	20%	20%

STREET - 2800

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$858,560	\$1,007,445	\$976,435	\$1,024,315
Total Resources	\$858,560	\$1,007,445	\$976,435	\$1,024,315

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$189,242	\$235,900	\$217,700	\$243,500
Employee Benefits	67,510	92,300	80,300	94,800
Operating Expenses	493,484	560,413	559,605	567,180
Capital Outlay	8,024	0	0	0
Operating Transfers	100,300	118,832	118,830	118,835
Total Expenditures	\$858,560	\$1,007,445	\$976,435	\$1,024,315

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	6.83	6.83	6.83	6.83

Major Budget Changes

Salary & Benefits increased \$10,100; Budgeted an additional \$10,000 to cover signal replacement at one intersection.

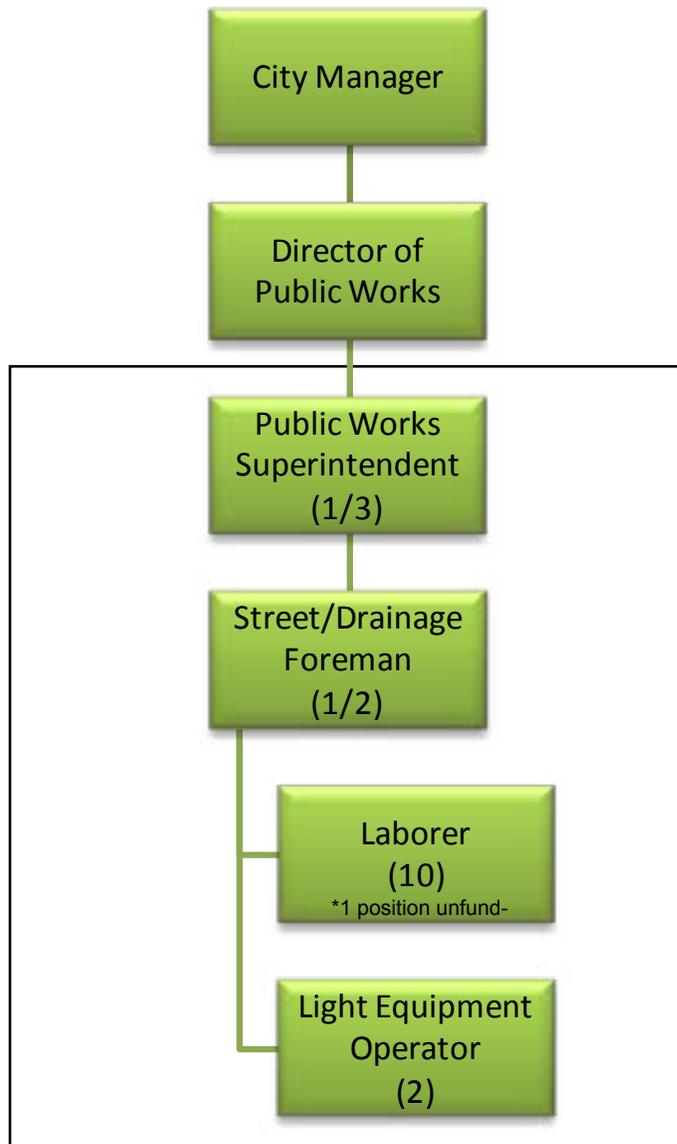
STREETS - 2800

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$71,720	\$111,400	\$95,500	\$114,900
Clerical	\$25,550	\$29,800	\$26,700	\$31,000
Technical	31,583	32,000	32,000	33,400
Management/Supervision	50,143	50,700	51,500	52,200
	178,996	223,900	205,700	231,500
Overtime	10,246	12,000	12,000	12,000
Group Insurance				
Health	21,697	31,800	28,500	34,400
Life	377	1,000	500	1,000
Dental	1,938	2,700	2,300	2,700
Long Term Disability	737	1,100	900	1,100
	24,749	36,600	32,200	39,200
Employee Benefits				
Social Security	13,210	18,000	15,000	18,600
Retirement	26,454	33,000	29,600	31,900
Workers Compensation	3,097	4,700	3,500	5,100
	42,761	55,700	48,100	55,600
Professional Service Fees				
Vinyl Street Painting	28,426	25,000	25,000	25,000
Street Joint Program	0	50,000	50,000	50,000
Pavement Improvement Program	78,872	80,000	80,000	80,000
	107,298	155,000	155,000	155,000
Maintenance & Repair				
Street System	26,773	45,000	45,000	45,000
Traffic Signals	6,647	15,000	15,000	23,000
Vehicles	14,424	16,000	16,000	16,000
Maintenance Contracts	519	1,023	610	610
	48,363	77,023	76,610	84,610
Insurance				
Property	804	1,000	810	810
Liability	3,385	3,400	4,470	4,470
	\$4,189	\$4,400	\$5,280	\$5,280

STREETS - 2800

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Communications	1455	1320	1460	1320
Training	1,529	3,020	3,000	2,220
Travel	0	400	400	200
General Supplies				
Office	679	1,000	800	800
Wearing Apparel	1,228	1,250	1,250	1,250
Gasoline & Diesel	19,983	22,400	22,290	22,400
Fuel - CNG	1,761	1,600	2,515	3,100
Operating	8,163	10,000	10,000	10,000
Street Signs	30,010	20,000	20,000	20,000
	61,824	56,250	56,855	57,550
Electricity	268,826	263,000	261,000	261,000
Capital Outlay	8,024	0	0	0
Operating Transfers				
Equipment Replacement	100,300	118,832	118,830	118,835
Unemployment Insurance	0	0	0	0
	100,300	118,832	118,830	118,835
Total Streets	\$858,560	\$1,007,445	\$976,435	\$1,024,315

Drainage



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

Public Works Drainage - 2900

FY13-14 ACCOMPLISHMENTS

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities and equipment
Accomplished: Implemented year one of storm sewer mapping program.
Accomplished: Administered construction renewal of Anchusa Ditch and Upper Slave Ditch as approved in bond project.

Department Project:
Accomplished: Completed 3,000 manhours of drainage maintenance projects.

FY14-15 GOALS & OBJECTIVES

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities and equipment
Goal: Pecan Lakes Outfall (D41)

Vision Element: Maintain a Well Managed City
Objective: Increase use of GIS Technology to Improve Operations
Goal: Continue year two of storm sewer mapping program

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 3,000 manhours of drainage maintenance projects

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Open drainways maintained mowing (hours)	9,088	10,000	10,000	10,000
2 Mowing frequency of major ditches (times/year)	4.0	5	5	5
3 Channels reshaped by city crews (ln. ft.)	2,809	3,000	3,000	3,000
4 Drainage improvements (contract \$)	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
5 Herbicide weed control (hours)	364	350	300	300
6 Culvert flow lines cleaned (feet)	775	600	600	600
7 Culverts and inlets cleaned of debris (each)	585	1,000	1,200	1,200
8 Number of special projects completed	229	230	220	220
9 Mosquito control (manhours)	527	600	600	600
10 Drainage maintenance projects (manhours)	2,877	3,000	3,000	3,000
11 Percent of open ditches assessed	0%	20%	0%	20%
12 Percent of inlet & junction boxes inventoried	0%	20%	0%	20%

DRAINAGE - 2900

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$808,109	\$925,945	\$875,824	\$1,004,380
Total Resources	\$808,109	\$925,945	\$875,824	\$1,004,380

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$422,631	\$479,900	\$454,654	\$520,900
Employee Benefits	149,374	183,400	160,550	199,800
Operating Expenses	168,974	205,515	203,490	228,550
Capital Outlay	3,895	0	0	0
Operating Transfers	63,235	57,130	57,130	55,130
Total Expenditures	\$808,109	\$925,945	\$875,824	\$1,004,380

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	15.72	15.72	15.72	15.72

Major Budget Changes

Laborer II position has been refunded at cost of \$37,000; Concract mowing increased \$17,500 to cover 12 mowing on Old Angleton Road; Gasoline & diesel increased \$3,000.

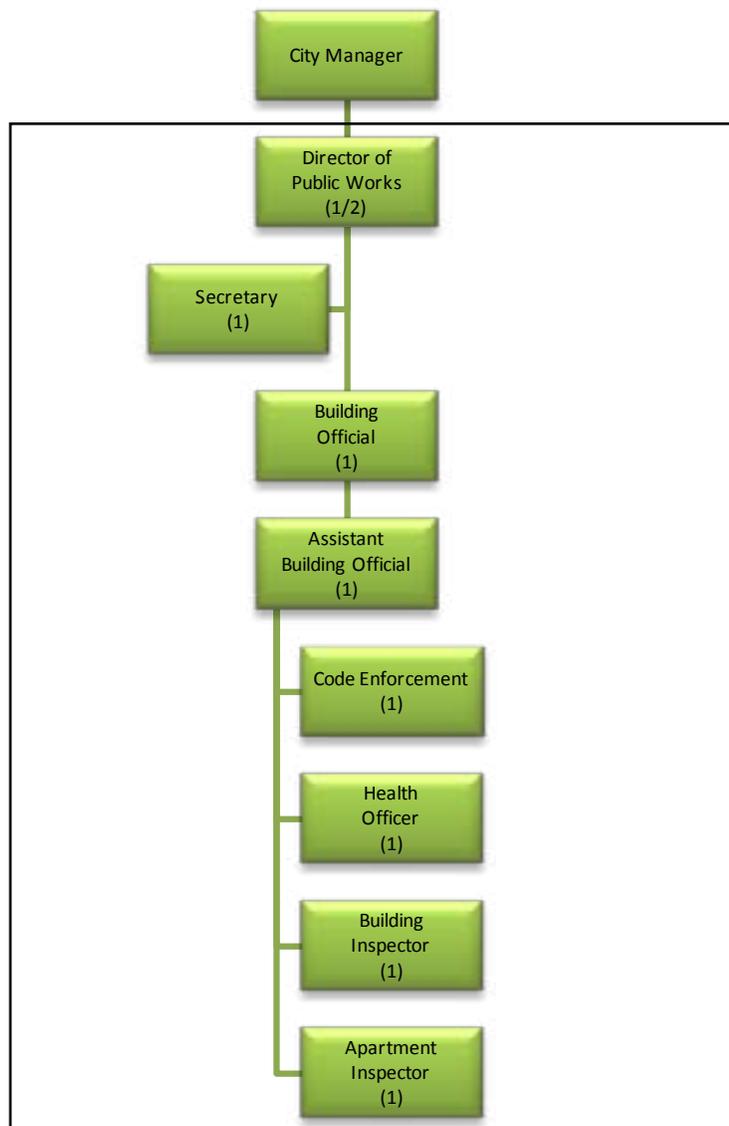
DRAINAGE - 2900

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$330,831	\$390,700	\$355,000	\$430,000
Management/Supervision	50,143	50,700	51,400	52,400
Temp/Seasonal	7,303	13,500	13,500	13,500
	388,277	454,900	419,900	495,900
Overtime	25,792	25,000	25,000	25,000
Contract Labor	8,562	0	9,754	0
Group Insurance				
Health	49,180	64,400	58,200	74,700
Life	856	1,800	1,000	1,900
Dental	4,393	5,500	4,600	5,900
Long Term Disability	1,532	3,500	1,700	3,700
	55,961	75,200	65,500	86,200
Employee Benefits				
Social Security	31,042	36,700	31,600	39,900
Retirement	57,139	65,200	58,250	66,500
Workers Compensation	5,232	6,300	5,200	7,200
	93,413	108,200	95,050	113,600
Professional Service Fees				
Drainage Maintenance Program	57,414	70,000	70,000	70,000
Contract Mowing	22,011	27,000	27,000	44,500
Stormwater Program	8,790	8,000	10,000	10,000
	88,215	105,000	107,000	124,500
Maintenance & Repair				
Drainage System	2,230	10,000	5,000	10,000
Vehicles	16,531	20,000	20,000	20,000
Maintenance Contracts	816	715	850	850
	19,577	30,715	25,850	30,850
Insurance				
Property	1,998	2,000	1,905	1,905
Liability	2,751	2,800	3,195	3,195
	\$4,749	\$4,800	\$5,100	\$5,100

DRAINAGE - 2900

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Training	2,724	4,100	2,000	4,100
General Supplies				
Office	353	500	500	500
Wearing Apparel	4,753	6,000	6,000	6,000
Gasoline & Diesel	18,719	18,700	21,500	21,700
Fuel - CNG	862	700	540	800
Operating	9,322	10,000	10,000	10,000
Chemicals	19,700	25,000	25,000	25,000
	53,709	60,900	63,540	64,000
Capital Outlay	3,895	0	0	0
Operating Transfers				
Equipment Replacement	63,235	57,130	57,130	55,130
Unemployment Insurance	0	0	0	0
	63,235	57,130	57,130	55,130
Total Drainage	\$808,109	\$925,945	\$875,824	\$1,004,380

Code Enforcement/ Building Inspection



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

Public Works Inspections/Code Enforcement - 3300

FY13-14 ACCOMPLISHMENTS

Vision Element:	Enable growth & revitalization
Objective:	Reduce number of residential structures that do not meet minimum housing standards
Accomplished:	Secured and demolished four residential buildings and one apartment building.
Vision Element:	Maintain a Well Managed City
Objective:	Hire and Retain Qualified Employees
Accomplished:	Continued to cross train employees to provide back up within various sections of this department. Kacey has taken the State plumbing inspectors test and passed three of the four parts she is scheduled to take the fourth part soon. Irene is being trained to back up health. Tina is being trained in code enforcement.
Accomplished:	Hired a temporary inspector to help with building inspections.
Objective:	Use New Technology to Improve Areas of Operation
	Initiated scanning and electronic storage of building department records.
Vision Element:	Enhance Quality of Life
Objective:	Continue to Enhance the Safety of our Citizens
Accomplished:	Reviewed and adopted changes as needed in health ordinances, building codes and other ordinances that may need adjustments as state rules and regulations change. Adopted the 2012 International Codes, improving our ISO rating from five to four. Prepared health ordinance revisions to align with state standards and presented to council for adoption. Adopted changes to the fence ordinance and to the sign ordinance.

FY14-15 GOALS & OBJECTIVES

Vision Element:	Enable growth & revitalization
Objective:	Reduce number of residential structures that do not meet minimum housing standards
Goal:	Secure and inspect substandard structures as needed and if in imminent danger and if necessary take to the Dangerous Structure Determination Board for abatement of the nuisance.
Vision Element:	Maintain a Well Managed City
Objective:	Hire and Retain Qualified Employees
Goal:	Cross train employees to provide backup for Health, Code Enforcement, Plans Review, Apartment Inspector and Building Inspections.
Goal:	Provide for succession of the Building Official and facilitate a faster permit process and increase number of inspections by hiring and training an Assistant Building Official.

Public Works Inspections/Code Enforcement - 3300

DEPARTMENT STANDARDS

- 1 Process 90% of residential applications/plans in 4 work days.
- 2 Process 80% of commercial application/plans in 15 work days.
- 3 Provide Weekend Inspections on an Emergency Basis 100% of the time.
- 4 Provide Call-In Inspections within 24 hours 100% of the time.
- 5 Obtain a 90% compliance rate on junk/abandon vehicle violations within 45 days.
- 6 Obtain a 90% compliance rate on weed ordinance violations within 30 days.
- 7 Obtain a 95% compliance rate on accumulation ordinance violations within 30 days.
- 8 Inspect all Low Risk Food Service Establishments at least twice per year. Currently 36.
- 9 Inspect all Medium Food Service Establishments at least three times per year. Current 32.
- 10 Inspect all High Risk Food Service Establishments four times per year. Currently 50.
- 11 Inspect all Daycare Establishments at least twice per year. Currently 32
- 12 Inspect all Public Pools at Least once per year. Currently 35
- 13 Inspect all (25 complexes, 245 buildings, 2878 units) Multifamily Buildings twice/year.
- 14 Full interior Inspection of all Multifamily Residential Units prior to Occupancy (unless previously inspected within 12 months).

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Permits Issued	2,787	2,500	2,500	2,500
2 Building Inspections	3,778	3,800	3,800	3,800
3 Applications processed.	913	900	900	900
4 Residential application/plans processed in 4 work days	96%	95%	95%	95%
5 Commercial applications/plans processed in 15 work days.	94%	85%	85%	85%
6 Call-in inspections made within 24 hours.	100%	100%	100%	100%
7 Compliance rate junk/abandoned vehicle within 45 days.	84%	95%	95%	95%
8 Junk/abandoned vehicle cases.	88	130	130	130
9 Compliance rate on weed ordinance within 30 days.	99%	95%	95%	95%
10 Weed ordinance cases	145	400	400	400
11 Compliance rate on accumulation cases within 30 days	80%	95%	95%	95%
12 Number of accumulations cases	72	80	80	80
13 Low risk food service inspections (36)	62	74	72	72
14 Medium risk food service inspections (32)	n/a	n/a	38	96
15 High risk food service inspections (50)	n/a	n/a	184	200
16 Daycare establishments inspection (32)	63	70	70	64
17 Public pool inspection	35	35	33	33
18 Number of dangerous structures inspected	1	as needed	5	as needed
19 Multifamily Buildings inspection twice per year	490	490	490	490
20 Multifamily Residential Unit inspection per year	575	575	1,030	1,000

Program Measures 13-20 we changed from % to number of inspections.

INSPECTIONS/CODE ENFORCEMENT - 3300

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Building Permits	106,804	100,000	101,000	110,000
Electrical Permits	21,422	16,000	22,000	22,000
Health Licenses	34,891	35,000	32,000	42,000
Sign Permits	4,043	2,000	3,800	3,800
Apartment Fee	68,682	62,000	67,000	67,000
General Resources	322,899	367,435	282,730	354,605
Total Resources	\$558,741	\$582,435	\$508,530	\$599,405

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$376,172	\$378,300	\$329,700	\$392,800
Employee Benefits	113,137	123,500	103,700	126,300
Operating Expenses	50,167	61,370	55,865	63,240
Capital Outlay	0	0	0	0
Operating Transfers	19,265	19,265	19,265	17,065
Total Expenditures	\$558,741	\$582,435	\$508,530	\$599,405

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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	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	2.50	2.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	8.00	8.00	7.50	7.50

Major Budget Changes

Salary & benefits increased \$17,300.

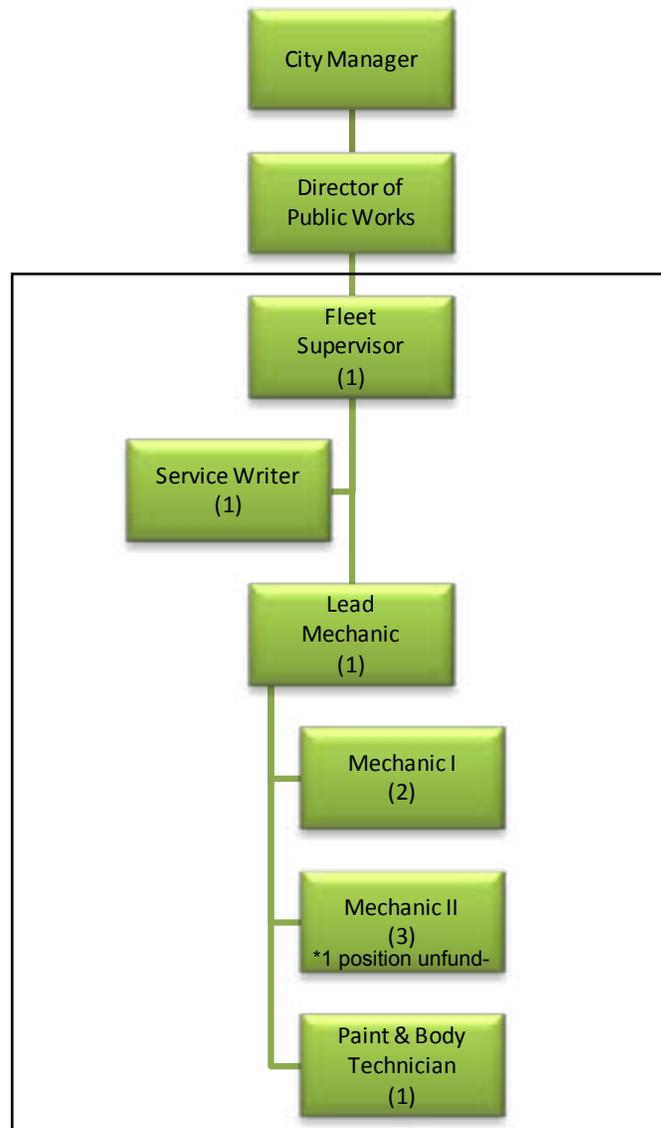
CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Office/Clerical	\$31,232	\$30,700	\$26,200	\$26,200
Technical	166,162	173,600	178,100	172,500
Management/Supervision	172,653	172,000	121,400	192,100
	370,047	376,300	325,700	390,800
Overtime	6,125	2,000	4,000	2,000
Group Insurance				
Health	28,008	34,900	29,700	37,800
Life	487	1,000	500	1,000
Dental	2,502	3,000	2,500	3,000
Long Term Disability	1,447	1,800	1,300	1,900
	32,444	40,700	34,000	43,700
Employee Benefits				
Social Security	27,166	28,900	24,300	30,000
Retirement	52,634	52,900	44,600	51,500
Workers Compensation	893	1,000	800	1,100
	80,693	82,800	69,700	82,600
Professional Service Fees				
Printing	51	1,000	800	1,000
Inspections	0	5,000	600	5,000
	51	6,000	1,400	6,000
Cleaning Services				
Lot Mowing	10,146	9,000	9,000	9,000
Health Related	180	1,000	1,000	1,000
	10,326	10,000	10,000	10,000
Maintenance & Repair				
Vehicles	4,118	5,000	5,000	5,000
Maintenance Contract	927	1,250	960	960
	5,045	6,250	5,960	5,960
Insurance				
Property	629	1,000	640	640
Liability	2,124	2,150	2,470	4,970
	\$2,753	\$3,150	\$3,110	\$5,610

CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Communications	\$2,405	\$3,000	\$3,000	\$3,000
Training	3,033	3,975	3,975	3,975
Travel	933	4,175	6,000	4,175
Dues & Memberships	1,118	2,350	2,350	2,350
Recording Fees	1,050	1,200	1,200	1,200
Condemnation & Demolition	0	1,000	0	1,000
General Supplies				
Office	6,588	8,570	8,570	8,570
Wearing Apparel	934	1,000	500	1,000
Gasoline & Diesel	1,523	1,500	1,500	1,600
Fuel - CNG	1,624	2,400	1,700	2,000
Operating	7,274	5,500	5,500	5,500
Photography	54	300	100	300
	17,997	19,270	17,870	18,970
Books & Periodicals	5,456	1,000	1,000	1,000
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	19,265	19,265	19,265	17,065
Unemployment Insurance	0	0	0	0
	19,265	19,265	19,265	17,065
Total Enforcement/Inspection	\$558,741	\$582,435	\$508,530	\$599,405

Garage



The outline portion of this organizational chart represents those positions budgeted within this department

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

Program Description

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

Public Works Garage - 4100

FY13-14 ACCOMPLISHMENTS

Department Projects:

- Accomplished:** Completed two major paint and body refurbishment projects (1007 & 477)
- Accomplished:** Obtained three ASE Certifications and two Vehicle Inspector Certifications
- Accomplished:** Obtained one CNG Tank Inspector Certification
- Accomplished:** Hosted two training seminars
- Accomplished:** Fourth consecutive year with no lost time accidents or injuries

FY13-14 GOALS & OBJECTIVES

- Vision:** Maintain a Well Managed City
- Objective:** Use new technology to improve areas of operation
- Goal:** CNG Public Access and Service Center Medical Drive Entrance (F41)

Department Projects:

- Goals:** Improve vehicle appearance by performing two major and ten minor refurbishments
- Goals:** Obtain three ASE certifications
- Goals:** Host two training seminars
- Goals:** Continue working with no lost time accidents or injuries

Public Works

Garage - 4100

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Repairs returned (%)	1%	0%	1%	0%
2 Preventative maintenance services	381	350	400	400
3 Safety inspections	103	100	100	100
4 Tires	523	450	500	475
5 Brake jobs	53	85	100	100
6 Tractor repairs	77	125	125	125
7 Light trucks/cars repaired	231	300	300	300
8 Heavy trucks repaired	320	350	400	400
9 Paint and body maintenance	112	150	150	150
10 Full Staffing Level (%)	67%	89%	89%	89%
11 Small engine repairs	209	200	200	200

GARAGE - 4100

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$598,564	\$643,560	\$610,180	\$716,975
Total Resources	\$598,564	\$643,560	\$610,180	\$716,975

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$271,314	\$302,800	\$289,550	\$342,600
Employee Benefits	93,710	111,500	97,000	126,400
Operating Expenses	190,292	204,825	199,195	209,010
Capital Outlay	11,078	0	0	0
Operating Transfers	32,170	24,435	24,435	38,965
Total Expenditures	\$598,564	\$643,560	\$610,180	\$716,975

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	9.00	9.00	9.00	9.00

Major Budget Changes

Maintenance Mechanic position refunded at a cost of \$43,600; Property/Liability decreased by \$7,100; Equipment Replacement increased by \$14,530 due to reallocation of funds between

GARAGE - 4100

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Office/Clerical	29,642	30,300	30,400	31,600
Technical	186,464	215,500	193,750	251,200
Management/Supervision	47,959	49,000	50,000	51,800
	264,065	294,800	274,150	334,600
Overtime	7,249	8,000	9,000	8,000
Contract Labor	0	0	6,400	0
Group Insurance				
Health	28,781	37,200	33,000	45,300
Life	503	1,000	600	1,100
Dental	2,571	3,200	2,700	3,600
Long Term Disability	1,044	1,400	1,100	1,500
	32,899	42,800	37,400	51,500
Employee Benefits				
Social Security	20,454	23,200	20,100	26,200
Retirement	37,920	42,300	37,100	44,900
Workers Compensation	2,437	3,200	2,400	3,800
	60,811	68,700	59,600	74,900
Professional Services				
Tire Disposal	2,948	3,000	3,000	3,000
Fuel Tank Test	904	1,000	800	800
	3,852	4,000	3,800	3,800
Water & Sewer	0	2,750	3,000	3,800
Maintenance & Repair				
Buildings - Service	29,597	30,000	30,000	30,000
Grounds	17,819	20,000	20,000	20,000
Heating & Air Conditioning	413	1,800	1,800	1,800
Vehicles	13,729	20,000	15,000	20,000
Equipment	11,690	12,000	12,000	15,000
Maintenance Contract	4,262	3,325	4,330	4,330
	77,510	87,125	83,130	91,130

GARAGE - 4100

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Insurance				
Property	\$39,457	\$39,500	\$32,405	\$32,600
Liabilty	2,748	2,800	2,315	2,600
	42,205	42,300	34,720	35,200
Communication	12,025	11,200	15,800	15,900
Training	1,836	2,475	1,700	2,700
Travel	1,352	1,500	3,000	1,900
Dues & Memberships	475	475	480	480
General Supplies				
Office	861	1,000	1,000	1,000
Wearing Apparel	3,469	4,000	4,000	4,000
Gasoline & Diesel	2,677	2,900	3,100	3,100
Fuel - CNG	88	300	165	200
Operating	7,899	7,500	7,500	7,500
Tools	10,200	10,000	10,000	10,000
Cleaning	330	300	300	300
	25,524	26,000	26,065	26,100
Natural Gas	3,685	5,000	5,000	5,000
Electricity	21,609	21,000	22,000	22,000
Books & Periodicals	219	1,000	500	1,000
Capital Outlay	11,078	0	0	0
Operating Transfers				
Equipment Replacement	32,170	24,435	24,435	38,965
Unemployment Insurance	0	0	0	0
	32,170	24,435	24,435	38,965
Total Garage	\$598,564	\$643,560	\$610,180	\$716,975

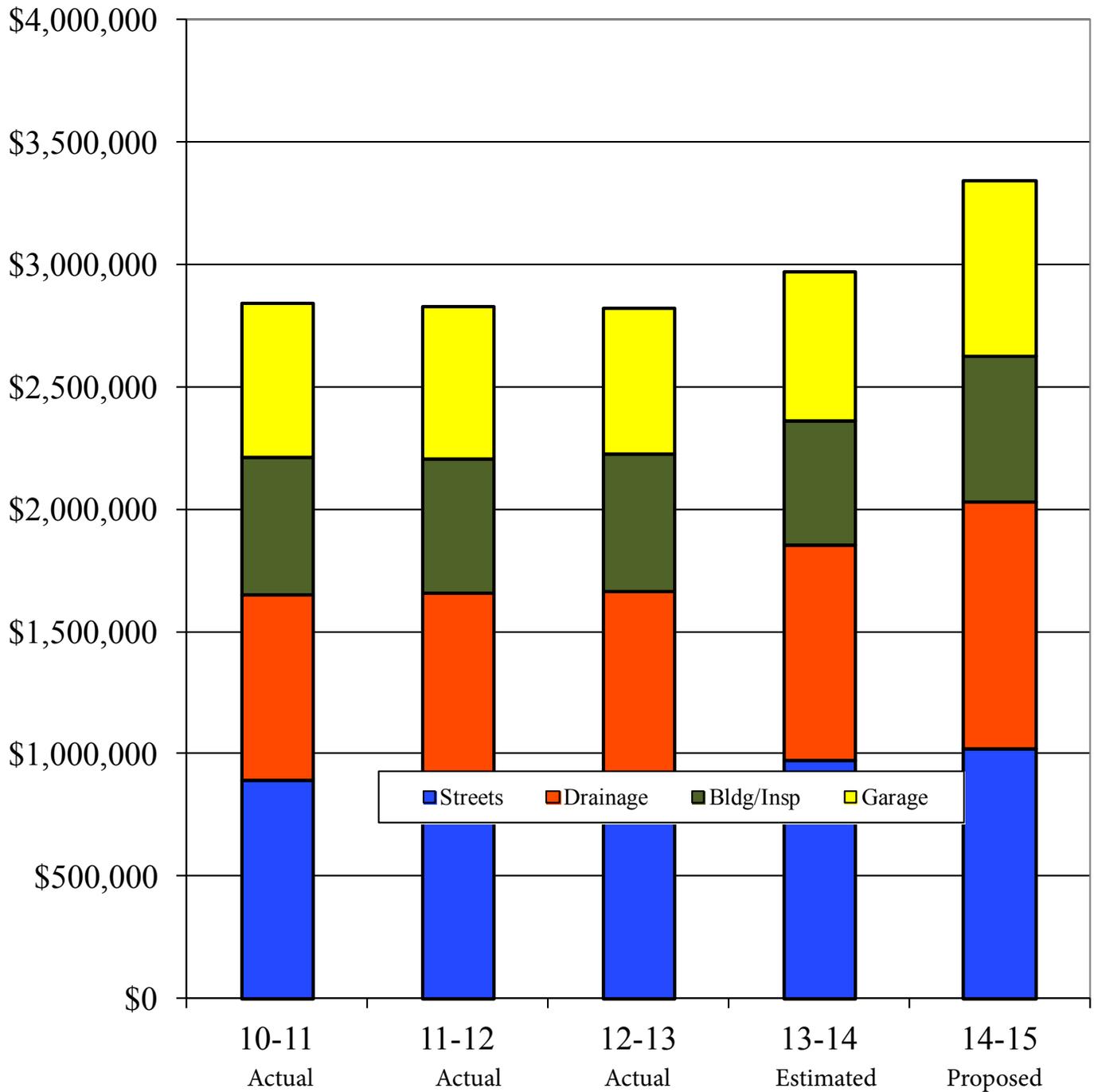
Fleet Vehicles

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, functional fleet. Off-street vehicles are noted in italics.

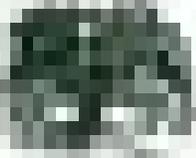
<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Parks</u>
Administration	Fire	Streets	1 1991 <i>Rayco Stump Cutter</i>
1 2000 Ford Windstar Van	1 1942 Chevy Pumper	1 1972 <i>Road Grader</i>	3 1994 <i>John Deere Tractor/Mower</i>
1 2005 Chrysler PT Cruiser	1 1985 Sesqui. Fire Truck	1 1996 <i>Asphalt Roller</i>	2 1995 <i>John Deere Tractor/Mower</i>
1 2012 Chevy Traverse	1 1992 Mobile Command Vehicle	1 2002 Ford Flatbed F450	1 2001 Ford 650
Engineering	1 1995 Freightliner Tanker Truck	1 2002 Ford Bucket Truck F450	1 2003 Ford F-150 Alt Fuel
2 2002 Ford F150 Alt Fuel	1 2000 Rescue Vehicle	1 2006 Ford F 250 Crew Cab	1 2005 Ford F650
1 2012 Ford F150	1 2001 Pumper Fire Truck	1 2006 <i>JCB Backhoe</i>	1 2005 <i>Sandpro Infield Groomer</i>
Civic Center	1 2004 American La France	1 2008 F750 Dump Trucks	2 2006 <i>John Deere Gator</i>
1 1998 Ford F150	1 2005 Chevrolet Suburban	1 2009 Street Sweeper	1 2006 <i>John Deere Backhoe</i>
Public Safety	1 2005 Ferrara Ladder Truck	1 2012 F650 Flatbed CNG	1 2008 Chevy Silverado
Police/Humane	1 2007 Ford F 350	1 2012 Ford F250	3 2009 <i>Exmark Mower</i>
	1 2011 Chevy Suburban	Drainage	1 2010 Ford F150
1 2003 Cadillac	1 2011 Ford Brush 1	1 1976 <i>Case Diesel Tractor</i>	1 2011 Ford F150
1 2006 Chevrolet HD2500	1 2012 Rescue Vehicle	2 1992 <i>Tractor with Slopemower</i>	3 2012 <i>Exmark Mower</i>
1 2006 Ford F150	EMS	1 1994 <i>John Deere Bulldozer</i>	1 2013 Ford F250 CNG
1 2007 Dodge Durango	1 2011 Dodge Ambulance	1 1996 <i>Tractor with Slopemower</i>	Recreation
1 2007 Chevrolet Suburban	1 2012 Chevrolet Tahoe	1 1997 <i>John Deere Tractor</i>	1 2009 Chevy Silverado
1 2007 Chevrolet Silverado 4DR	1 2012 Dodge 3500	1 1999 <i>Utility Tractor 5510</i>	1 2009 Ford E350
1 2009 Ford Escape Hybrid	Public Works	1 2000 Chevy Dump Truck	1 2012 Ford F150 Bi-Fuel
1 2009 Ford Taurus	Garage	2 2001 Ford F150 Alt Fuel	Utility
3 2009 Dodge Charger	1 1997 Wrecker	1 2003 <i>Case Loader 60XT</i>	Water
1 2009 Chevy Silverado	1 2001 <i>Fork Lift CNG G25E</i>	1 2004 <i>Gradall Excavator</i>	1 2000 Dump Truck
1 2010 Ford Fusion	1 2006 Chevrolet 3500	1 2004 <i>John Deere Tractor 5420</i>	2 2008 Chevy Silverado
1 2010 Armored Truck	1 2008 Chevy Silverado	1 2006 Chevrolet Crew Cab	1 2009 Chevy Silverado 2500
1 2011 Harley Electra Glide	1 2013 <i>John Deere Mower 915B</i>	1 2009 Chevy Silverado 1500	1 2012 <i>John Deere Trackhoe 50D</i>
5 2011 Chevy Caprice	Code Enforcement	1 2009 Chevy Silverado 2500	Waste Water
2 2012 Chevy Tahoe	1 2001 Ford F150 Alt Fuel	1 2010 Ford F150	1 1995 Ford Dump Truck
2 2012 Chevy Caprice	1 2003 Honda Alt Fuel	1 2011 <i>Trackhoe EC35C</i>	1 2002 1 Ton Ford Truck
2 2013 Chevy Tahoe	1 2005 CNG Honda	1 2011 Ford F150	3 2003 Ford F150 Alt Fuel
1 2013 Harley Davidson FLHTP	2 2008 CNG Honda Civic	Sanitation	1 2004 Ford F350
1 2014 Dodge Charger	1 2011 Ford F150	1 1997 Ford Refuse Container Truck	1 2004 <i>John Deere Backhoe 310SG</i>
1 2014 Chevy Tahoe		1 1999 <i>John Deere Mower GT235</i>	1 2005 <i>Gator</i>
1 2015 Chevy Tahoe		1 2003 Mack Truck Alt Fuel (Rolloff)	1 2006 Dodge Quad Cab
		1 2003 Autocar Residential Alt Fuel	1 2008 Chevy Silverado
		2 2004 Mack CNG Garbage Truck	2 2009 Chevy Silverado 1500
		1 2004 CNG Auto Car	1 2009 Honda Civic CNG
		2 2005 Crane Carrier Cab/Chasis CNG	1 2009 Chevy Silverado 3500
		1 2006 Mack CNG Garbage Truck	1 2009 Vactor Truck
		1 2006 <i>JCB Wheel Loader</i>	1 2012 Ford F150
		2 2007 <i>John Deere Landscape Loader</i>	1 2012 Ford F350 SRW
		3 2007 Crane Carrier Cab/Chasis CNG	1 2012 Ford F350 DRW
		1 2007 Crane Carrier Cab/Chasis CNG Rollo	1 2012 <i>John Deere Ztrak Mower</i>
		1 2008 Dodge 1500 Crewcab	1 2013 Ford F250 CNG
		3 2009 Freightliner Refuse Truck	
		1 2009 Autocar Alt Fuel	
		1 2010 Freightliner Flat Bed	
		1 2010 F750 Dump Truck	
		1 2013 Ford F250 CNG	

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

Public Works Expenditures



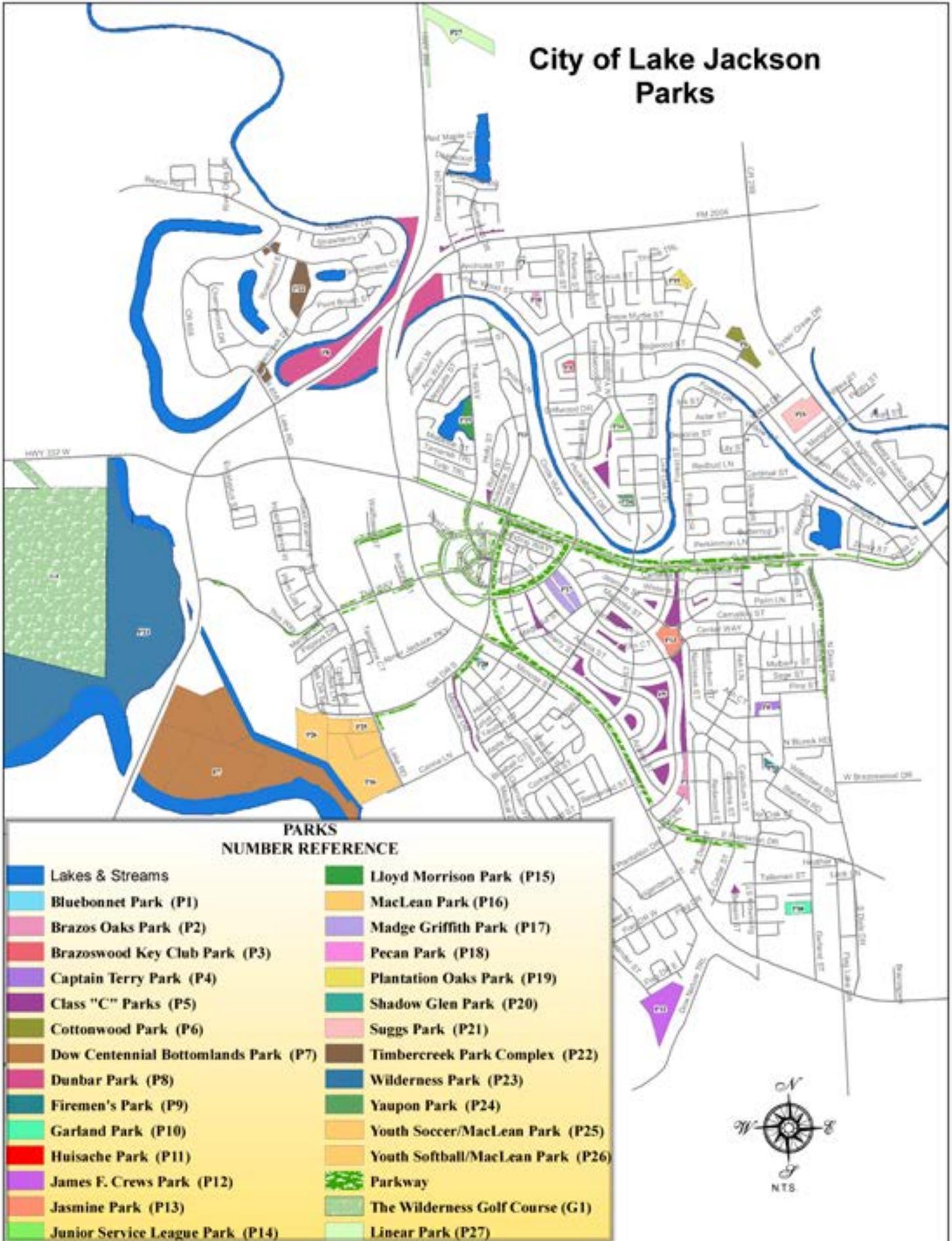
PAPER 6. RECREATION



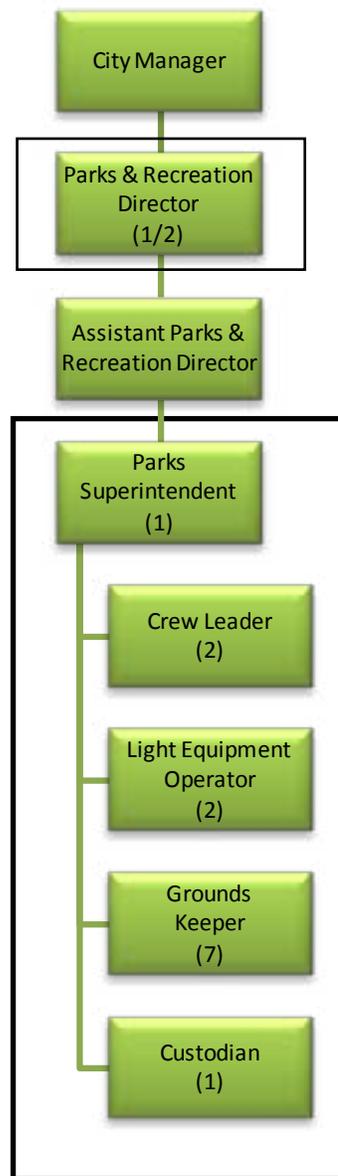
1991-1992



City of Lake Jackson Parks



Parks



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

PARKS & RECREATION

PARKS - 3500

FY13-14 ACCOMPLISHMENTS

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure facilities and equipment
Accomplished: Completed conversion of all park restroom facilities to LED fixtures by fourth quarter

Vision Element: Enhance Quality of Life
Objective: Provide quality parks and recreation opportunities
Accomplished: Installed pedestrian and pet drink fountain near downtown section of trail.

FY14-15 GOALS & OBJECTIVES

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities and equipment
Goal: Install Skylogix remote lighting controls into Girls Softball Complex by September 1, 2015

Department Projects:

Goal: Reorganize contract mowing
Goal: Reevaluate Recreation Center Contract Mowing
Goal: Increase Highway 332 thru town by four visits
Goal: Include contract maintenance of Jasmine Hall beds
Goal: Foster relationships with public and private entities; non profit organizations and other groups to support parks & recreation services.
Goal: Establish sponsorship with at least one new community partner

PARKS & RECREATION

PARKS - 3500

DEPARTMENT STANDARDS

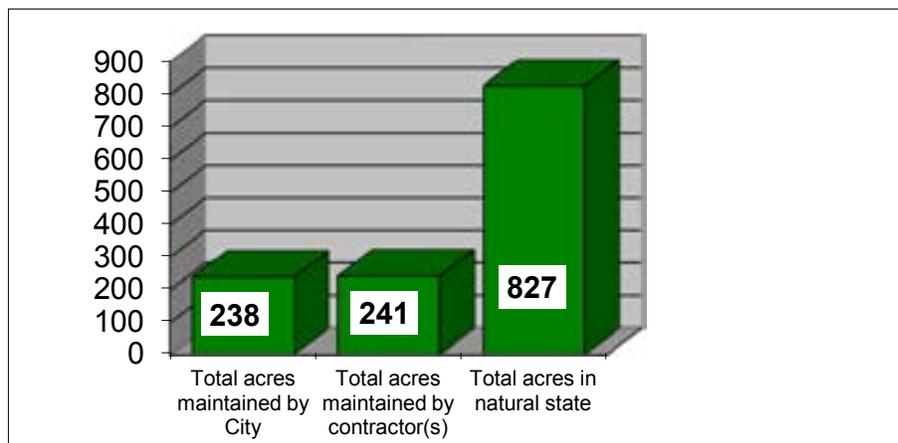
- 1 Ensure mowing frequency is performed as per park classification by parks crews and by contractor(s)
- 2 Repair any park property or park amenity damaged by vandalism or graffiti within 24 hours of the reported incident
- 3 Provide assistance for youth athletic leagues through facility repairs, tournament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

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1	33	30	30	30
2	22	22	30	30
3	41	43	48	48
4	36	36	36	36
5	30	30	36	36
6	23	24	24	24
7	71	50	41	50
8	11	10	0	10
9	3	5	6	5
10	\$6	50	11	50
11	1,205	1,600	1,336	1,500
12	12	12	18	24
13	9	12	16	16

PARKS - 3500

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$1,124,098	\$1,224,557	\$1,188,330	\$1,268,905
Total Resources	\$1,124,098	\$1,224,557	\$1,188,330	\$1,268,905

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$493,096	\$529,200	\$505,000	\$546,200
Employee Benefits	166,195	191,400	173,200	196,100
Operating Expenses	422,467	468,812	474,985	483,280
Capital Outlay	0	0	0	10,000
Operating Transfers	42,340	35,145	35,145	33,325
Total Expenditures	\$1,124,098	\$1,224,557	\$1,188,330	\$1,268,905

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	14.08	14.08	14.08	14.08

Major Budget Changes

Salary & benefits increased \$21,700; Contract mowing increased \$25,000 to reflect the increase of prices in mowing and the 4 additional mowings of Hwy 288.

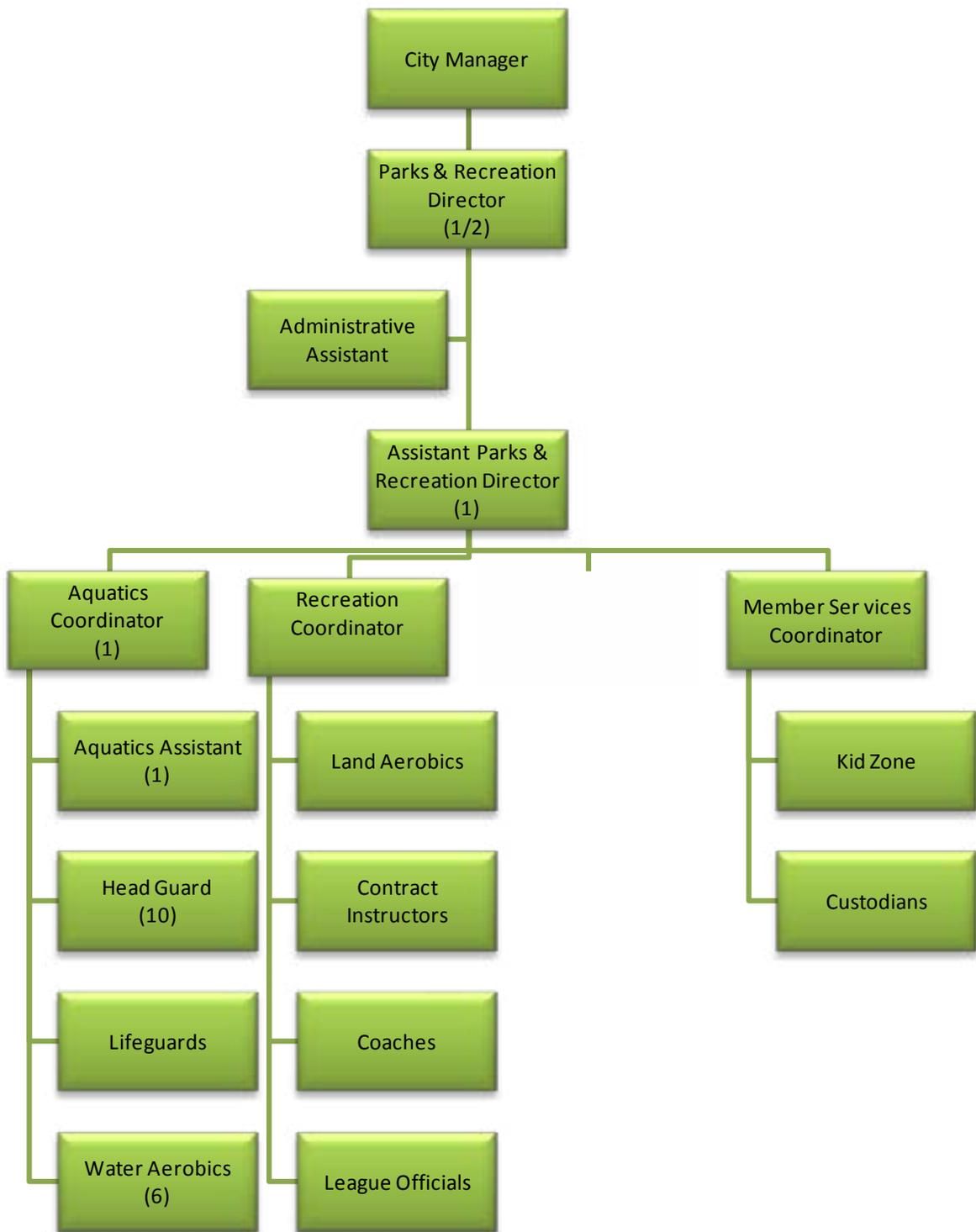
PARKS - 3500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$323,628	\$355,400	\$339,000	\$367,700
Management/Supervision	105,561	105,100	106,000	109,800
Temp/Seasonal	7,008	8,700	0	8,700
	436,197	469,200	445,000	486,200
Overtime	56,899	60,000	60,000	60,000
Group Insurance				
Health	49,936	62,900	59,000	68,000
Life	873	1,700	1,000	1,700
Dental	4,461	5,400	4,700	5,400
Long Term Disability	1,690	2,300	2,000	2,400
	56,960	72,300	66,700	77,500
Employee Benefits				
Social Security	36,389	40,500	35,000	41,800
Retirement	68,285	72,700	67,000	70,500
Workers Compensation	4,561	5,900	4,500	6,300
	109,235	119,100	106,500	118,600
Contract Mowing	253,962	285,000	310,000	310,000
Water & Sewer	2,500	2,500	2,250	2,250
Maintenance & Repair				
Pavilion	0	0	2,000	2,000
Parks	84,264	75,000	65,000	65,000
Vehicles	22,877	30,000	25,000	30,000
Equipment	402	500	500	500
Maintenance Contracts	621	4,262	1,310	1,310
	108,164	109,762	93,810	98,810
Rentals - Equipment	150	5,000	3,500	5,000
Insurance				
Property	1,159	1,200	1,255	1,255
Liability	2,996	3,300	3,670	3,670
	\$4,155	\$4,500	\$4,925	\$4,925

PARKS - 3500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Communications	1,922	2,400	2,100	2,400
Training	304	950	800	1,210
Travel	0	500	500	500
Dues & Memberships	190	200	200	285
General Supplies				
Office	1,268	400	400	400
Wearing Apparel	4,033	4,000	4,000	4,000
Gasoline & Diesel	25,567	26,600	26,600	26,600
Fuel - CNG	2,232	3,900	2,800	3,300
Operating	6,031	11,000	11,000	11,000
Chemicals	6,625	7,000	6,500	7,000
Cleaning	5,364	5,000	5,500	5,500
	51,120	57,900	56,800	57,800
Books & Periodicals	0	100	100	100
Capital Outlay - Equipment	0	0	0	10,000
Operating Transfers				
Equipment Replacement	42,340	35,145	35,145	33,325
Unemployment Insurance	0	0	0	0
	42,340	35,145	35,145	33,325
Total Parks	\$1,124,098	\$1,224,557	\$1,188,330	\$1,268,905

Recreation



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

PARKS & RECREATION

Recreation - 3700

FY13-14 ACCOMPLISHMENTS

Vision Element: Maintain a Well Managed City
Objective: Continue in-house training opportunities for employees
Accomplished: Provided Parks and Recreation staff twelve supervisory training sessions and a twelve month customer service instructional series.

Vision Element: Enhance Quality of Life
Objective: Provide community with affordable and family oriented activities
Accomplished: Enhance youth and adult programs through innovative programming such Line Dancing, Fit and Fabulous and High Interval Training.
Accomplished: Were approved and nationally recognized as a paralympic sports club
Accomplished: Offered bi annual membership specials.

Objective: Provide quality parks and recreation opportunities
Accomplished: Continued the process of obtaining accreditation from the National Recreation and Parks Association (three year process)

FY14-15 GOALS & OBJECTIVES

Vision Element: Enhance Quality of Life
Objective: Provide community with affordable and family oriented activities
Goal: Enhance recreational programming through innovative teaching styles with low budget impact (fitness on demand)
Goal: Offer bi annual membership specials to increase membership sales by 1%

Objective: Assist BIRD in addressing issues facing the district within the community
Goal: Establish traditional boys and girls club site for Rasco/Recreation Center
Goal: Establish sponsorship with at least one new community partner
Goal: Foster relationships with public and private entities; non profit organizations and other groups to support parks & recreation services.

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.

Recreation Center Memberships:

Month	Active Members	Active Memberships
October		
November		
December		
January		
February		
March		
April	4320	1743
May	5609	1828
June		
July		
August		
September		

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Attendance				
a. Recreation Center	187,990	201,550	215,000	220,000
b. Outdoor Pool	7,070	5,200	5,200	5,200
4 Program Attendance				
a. Youth	705	1,080	1,200	1,200
b. Adult	34,443	44,000	45,000	35,000
5 Facility Rentals				
a. Rental Outdoor Pool	93	35	35	35
b. Recreation Center Pool	79	80	200	200
c. MacLean Pavilion	57	42	70	70
d. MacLean Food Service	26	26	28	28
e. MacLean Softball	69	56	220	220
f. Dunbar Pavilion	51	76	60	70
g. Morrison Park Pavilion	113	130	115	115
6 Special Events each year	13	12	17	17
7 Training classes offered				
a. Supervisory Training	12	12	18	24
b. Customer Service Training	12	12	16	16
c. Safety	12	12	12	12

RECREATION - 3700

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Recreation Center	\$653,180	\$723,000	\$710,360	\$733,000
Outdoor Pool	9,470	8,500	9,200	9,200
Youth Athletics	12,130	7,640	13,550	11,000
Youth Programs	46,391	77,000	45,000	45,000
Adult Programs	37,023	36,000	25,000	25,000
MacLean Sportsplex	12,481	15,000	15,000	15,000
Misc. Park Use	11,191	15,000	10,000	10,000
Transfer from Econom. Dev.	350,000	350,000	350,000	350,000
General Resources	755,649	853,635	815,225	981,955
Total Resources	\$1,887,515	\$2,085,775	\$1,993,335	\$2,180,155

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$761,271	\$860,100	\$818,000	\$919,400
Employee Benefits	185,760	213,100	168,200	260,600
Operating Expenses	908,656	954,690	938,250	951,790
Capital Outlay	19,998	20,000	31,000	20,000
Operating Transfers	11,830	37,885	37,885	28,365
Total Expenditures	\$1,887,515	\$2,085,775	\$1,993,335	\$2,180,155

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	5.00	5.00	5.00	5.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	4.50	4.50	4.50	4.50
Temporary/Seasonal	16.19	15.75	18.22	17.00
Total Personnel	29.69	29.25	31.72	30.50

Major Budget Changes

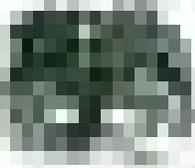
Salary & benefits increased \$106,800; Equipment Replacement decreased \$9,520 due to reallocation of funds between two departments.

RECREATION - 3700

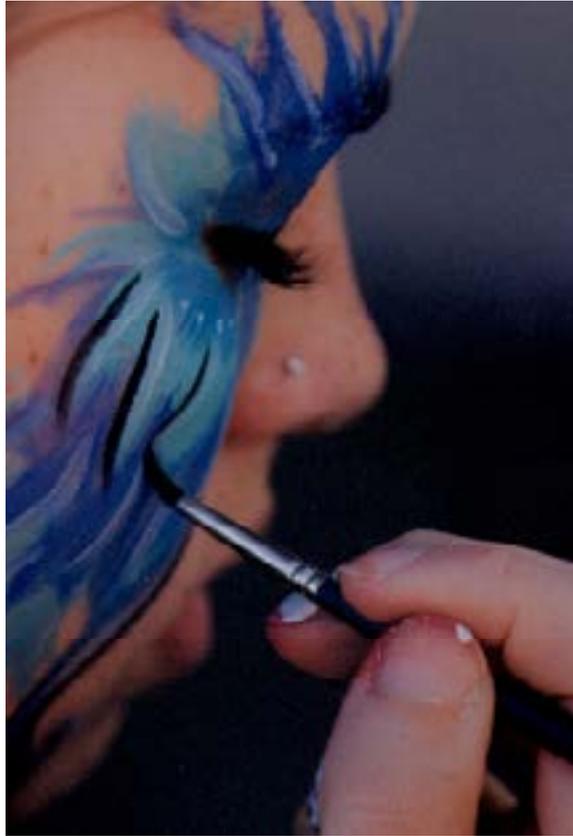
	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$108,267	\$118,800	\$109,500	\$124,700
Office/Clerical	127,580	146,600	163,500	190,700
Professional	40,471	41,100	13,000	0
Management/Supervision	218,231	223,000	206,000	246,700
Temp/Seasonal	231,461	296,600	297,000	329,300
	726,010	826,100	789,000	891,400
Overtime	12,430	10,000	11,000	10,000
Contract Labor	22,831	24,000	18,000	18,000
Group Insurance				
Health	49,161	58,200	46,000	98,200
Life	856	1,900	1,000	2,000
Dental	4,391	5,000	3,700	7,800
Long Term Disability	1,737	2,400	1,500	2,500
	56,145	67,500	52,200	110,500
Employee Benefits				
Social Security	55,273	64,700	51,100	69,000
Retirement	71,063	75,400	61,000	75,000
Workers Compensation	3,279	5,500	3,900	6,100
	129,615	145,600	116,000	150,100
Professional Service Fees				
Contract Cleaning	35,753	40,000	40,000	40,000
	35,753	40,000	40,000	40,000
Water & Sewer	54,100	54,100	49,000	51,000
Maintenance & Repair				
Pavilion	0	2,500	0	0
Buildings - Rec Center	43,480	60,000	50,000	60,000
Grounds	960	5,000	5,000	5,000
Heating & Air Conditioning	36,765	30,000	30,000	30,000
Pools	27,983	20,000	20,000	20,000
Equipment	1,662	1,250	1,250	1,250
Maintenance Contracts	5,150	24,800	24,110	27,600
	\$116,000	\$143,550	\$130,360	\$143,850

RECREATION - 3700

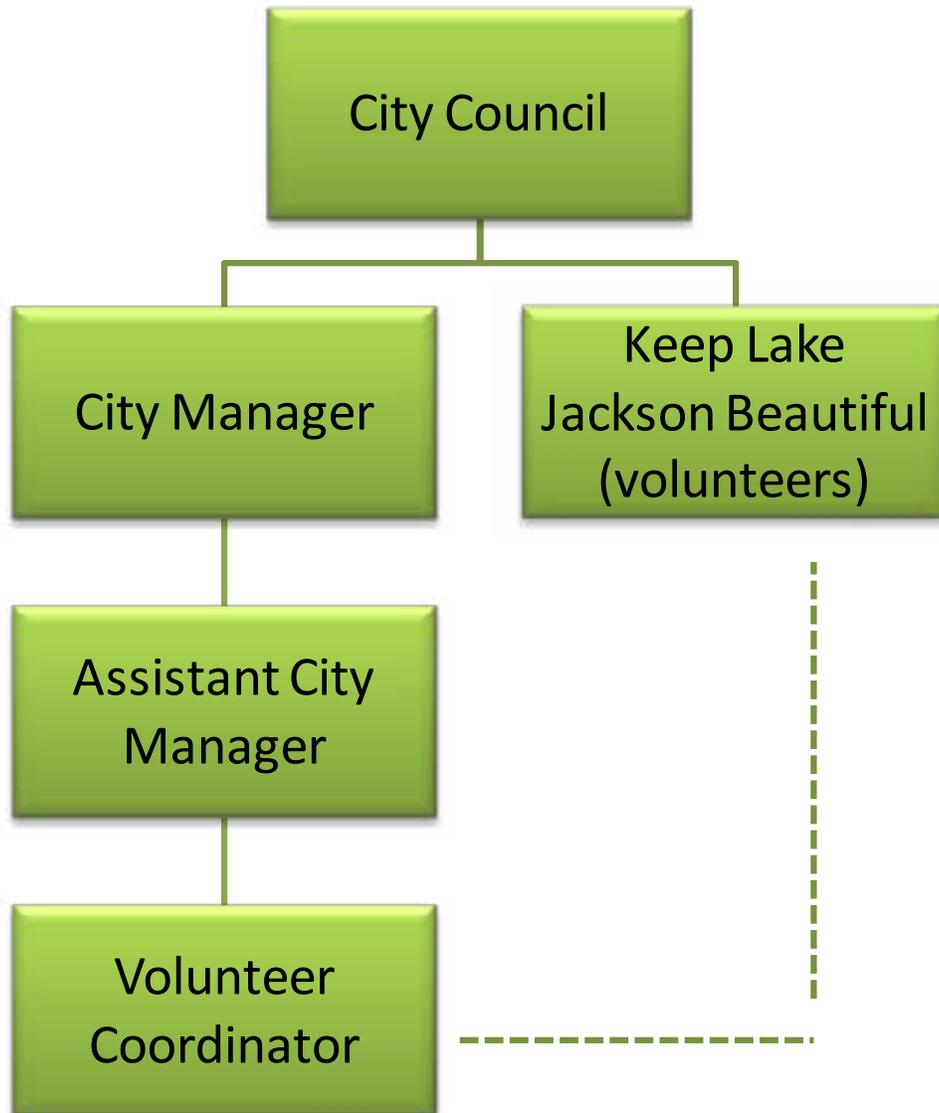
	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Rental - Vehicle & Equipment	\$5,222	\$8,000	\$7,000	\$7,000
Insurance				
Property	121,257	121,350	117,520	117,520
Liability	3,169	3,400	4,070	4,070
	124,426	124,750	121,590	121,590
Communication	18,451	15,000	15,000	16,500
Advertising	14,000	12,500	14,000	15,000
Training	3,598	4,750	12,750	8,750
Travel	6,940	5,000	5,000	5,000
Dues & Memberships	930	940	950	1,500
General Supplies				
Office	3,537	3,700	5,000	5,000
Wearing Apparel	3,306	5,800	5,000	5,200
Gasoline & Diesel	1,867	3,400	1,800	1,900
Operating	33,182	37,900	41,400	39,400
Special Events	9,490	9,000	10,000	10,000
Aquatics	10,904	10,000	10,000	10,000
Chemicals	20,400	18,000	18,000	18,000
Resale Items	1,879	2,500	2,500	2,500
Program	14,425	13,800	13,900	14,600
Cleaning	12,598	9,000	10,000	10,000
	111,588	113,100	117,600	116,600
Natural Gas	44,402	42,000	45,000	45,000
Electricity	373,246	391,000	380,000	380,000
Capital Outlay - Equipment	19,998	20,000	31,000	20,000
Operating Transfers				
Equipment Replacement	11,830	37,885	37,885	28,365
Unemployment Insurance	0	0	0	0
	11,830	37,885	37,885	28,365
Total Recreation	\$1,887,515	\$2,085,775	\$1,993,335	\$2,180,155



70th Anniversary Photo Contest
Photographer: Stephanie Patton
Category: Community Life
Location: 2013 Hobby Lobby Craft Fair



Keep Lake Jackson Beautiful



Program Description

"The mission of Keep Lake Jackson Beautiful is to improve the quality of life by enhancing the community environment". Keep Lake Jackson Beautiful is charged with the restoration, preservation and enhancement of the scenic beauty in the City of Lake Jackson. 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

FY13-14 ACCOMPLISHMENTS

Department Projects:

- Accomplished:** 1.) Tree City USA - 32 years
Accomplished: 2.) GCAA – 2010 Award / Green Ribbon Project - TX Dot completed plans - planted Fall 2014
Accomplished: 3.) Keep Texas Beautiful – GCAA 1st Place - \$210,000 Landscape Award & Sustained Award of Excellence
Accomplished: 4.) Keep America Beautiful - 2nd Place National Award & Presidents Circle Award
Accomplished: 5.) “Business Partner” Affiliate Program – implementing
Accomplished: 7.) Re-Designed Ballard Memorial Butterfly Garden
Accomplished: 8.) Re-Furbished PT Cruiser
Accomplished: 9.) Xeriscape Park – redesigned park & plantings
Accomplished: 10.) KLJB Board Members – more hands on participation & projects
Accomplished: 11.) Charlie’s ECO Quest Camp

FY14-15 GOALS & OBJECTIVES

Department Projects:

- Goals:** 1) Work on Recruiting & Team Building
Goals: 2) Work on repairs at the YAC Gazebo at Outdoor Pool
Goals: 3) Easter Project – new ideas for projects
Goals: 4) Work on projects at Xeriscape Park with Keep Lake Jackson Beautiful

MISCELLANEOUS

Keep Lake Jackson Beautiful - 3900

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

KEEP LAKE JACKSON BEAUTIFUL - 3900

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$38,343	\$45,000	\$45,000	\$45,000
Total Resources	\$38,343	\$45,000	\$45,000	\$45,000

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Expenses	\$38,343	\$45,000	\$45,000	\$45,000
Total Expenditures	\$38,343	\$45,000	\$45,000	\$45,000

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-14 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00

Major Budget Changes

No major budget changes.

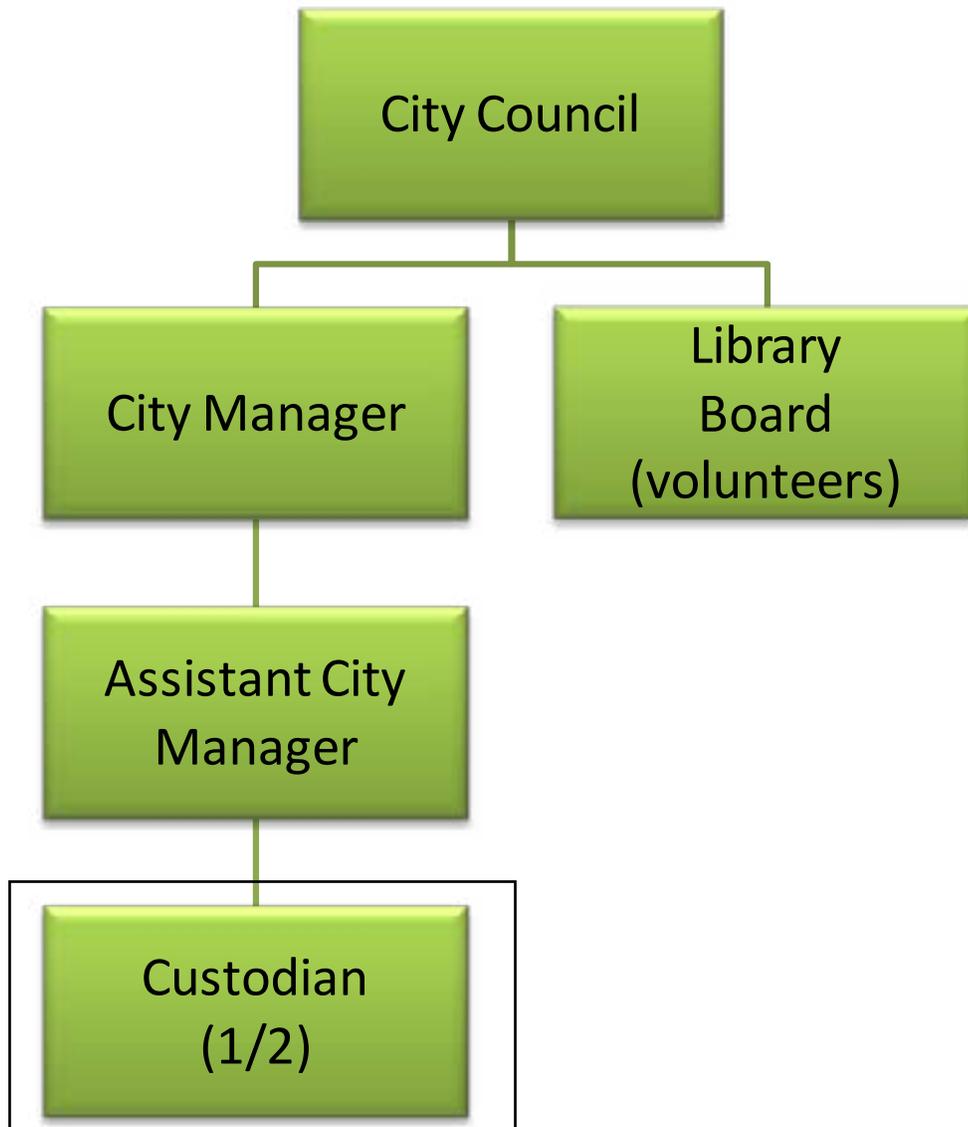
KEEP LAKE JACKSON BEAUTIFUL - 3900

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Plantings	\$10,488	\$15,000	\$16,000	\$15,000
Advertising	4,177	5,000	3,000	5,000
Training	3,427	3,500	4,000	3,500
Travel	3,782	3,500	4,000	3,200
Other Purchased Services				
Dues & Memberships	545	700	700	700
Arbor Day	1,230	2,000	2,000	2,000
Clean Up Day	1,753	2,000	2,000	2,000
	3,528	4,700	4,700	4,700
General Office Supplies				
T-Shirts	2,352	4,000	2,500	4,000
Costumes	505	750	1,250	750
Awards	1,433	1,500	1,500	1,500
Operating	3,521	2,600	2,600	2,600
Education Program	117	4,450	0	0
Composting	5,013	0	5,450	4,750
	12,941	13,300	13,300	13,600
Total Keep Lake Jackson Beautiful	\$38,343	\$45,000	\$45,000	\$45,000

70th Anniversary Photo Contest
Photographer: Mark Allen
Category: Uniquely Lake Jackson
Location: Shy Pond



Library



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

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

LIBRARY

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$141,351	\$135,626	\$140,425	\$135,935
<i>Total Resources</i>	\$141,351	\$135,626	\$140,425	\$135,935

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$15,690	\$15,900	\$16,050	\$16,600
Employee Benefits	5,897	6,300	6,350	6,600
Operating Expenses	119,764	113,426	118,025	112,735
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	\$141,351	\$135,626	\$140,425	\$135,935

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
<i>Total Personnel</i>	0.50	0.50	0.50	0.50

Major Budget Changes

No major budget changes.

LIBRARY - 4200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$15,690	\$15,900	\$16,050	\$16,600
	15,690	15,900	16,050	16,600
Group Insurance				
Health	2,024	2,300	2,300	2,500
Life	35	100	50	100
Dental	181	200	200	200
Long Term Disability	63	100	100	100
	2,303	2,700	2,650	2,900
Employee Benefits				
Social Security	1,167	1,200	1,200	1,300
Retirement	2,204	2,200	2,300	2,200
Workers Compensation	223	200	200	200
	3,594	3,600	3,700	3,700
Contract Cleaning	18,585	18,000	18,250	19,060
Water & Sewer	1,550	1,550	1,700	1,700
Maintenance & Repair				
Library Building	4,663	3,500	3,500	3,000
Heating & Air Conditioning	2,357	2,500	1,000	2,000
Furniture & Fixtures	5,510	0	6,600	0
	12,530	6,000	11,100	5,000
Insurance				
Property	5,597	5,600	5,905	5,905
Liability	59	100	70	70
	5,656	5,700	5,975	5,975
Communications	3,786	3,250	3,900	3,900
General Supplies				
Operating	338	1,000	1,000	1,000
Cleaning	1,036	500	0	0
	1,374	1,500	1,000	1,000
Electricity	39,983	41,000	40,000	40,000
Books & Periodicals	36,300	36,426	36,100	36,100
Total Library	\$141,351	\$135,626	\$140,425	\$135,935

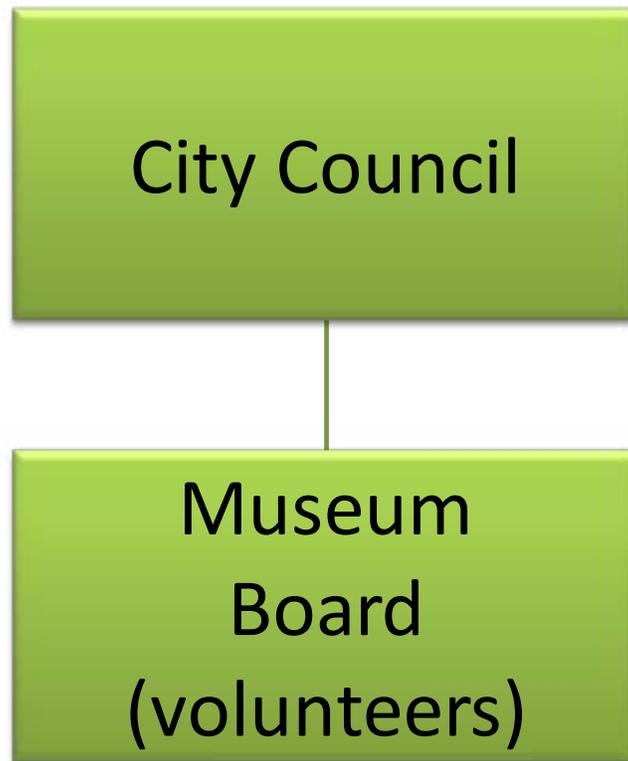
70th Anniversary Photo Contest

Photographer: Kristy Flagan

Category: Landscape & Nature

Location: Sea Center





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>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$87,674	\$88,925	\$84,185	\$85,960
Total Resources	\$87,674	\$88,925	\$84,185	\$85,960

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Expenses	\$87,674	\$88,925	\$84,185	\$85,960
Total Expenditures	\$87,674	\$88,925	\$84,185	\$85,960

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	0.00	0.00	0.00	0.00

Major Budget Changes

No major budget changes.

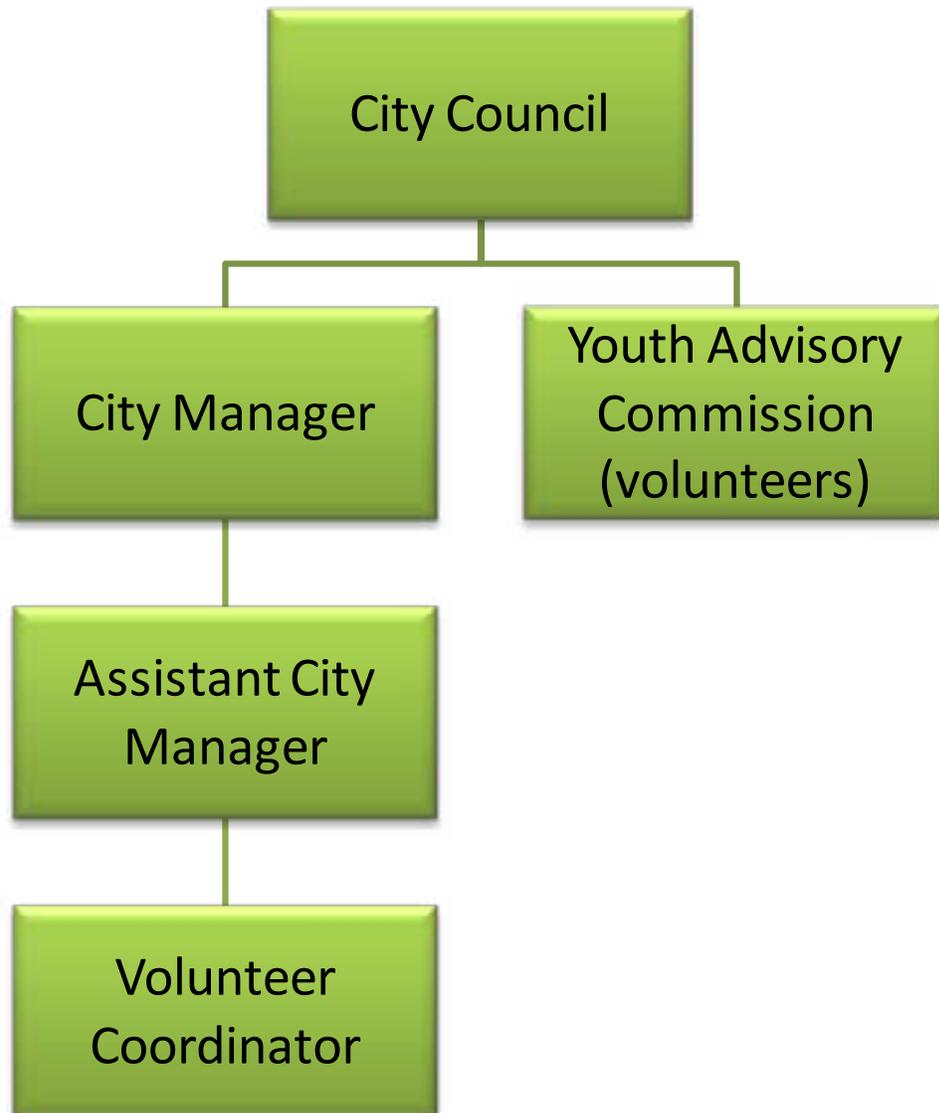
MUSEUM - 4300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Contract Cleaning	\$6,571	\$6,000	\$5,500	\$6,000
Water & Sewer	2,000	2,000	2,300	2,300
Maintenance & Repair				
Museum Building	12,821	12,000	11,250	12,000
Air Conditioning	810	3,500	2,000	2,000
Maintenance Contract	2,416	2,475	2,030	2,125
	16,047	17,975	15,280	16,125
Property Insurance	32,588	32,600	29,960	29,960
Communications	7,121	6,300	7,525	7,525
General Supplies				
Operating	1,500	2,050	500	1,500
	1,500	2,050	500	1,500
Electricity	21,847	22,000	23,120	22,550
Total Museum	\$87,674	\$88,925	\$84,185	\$85,960

70th Anniversary Photo Contest
Photographer: Celeste Albarran
Category: Community Life
Location: MacLean Park at Sunset



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

FY13-14 ACCOMPLISHMENTS

Department Projects

Accomplished:

- 1) Attended & participated in TML's "Texas YAC Summit" in Rockwall, Texas (22 members)
- 2) Project for Food Pantry & Hospital – Made 225 Easter Bags (Food Pantry) & 12 Easter Baskets Hospital Food Drive for Food Pantry at Thanksgiving and Easter
- 3) Recruited new members at Lake Jackson Intermediate & more Team Building Activities
- 4) FOL "Snowland" – up and running with new system & flow for participants
- 5) EMS – Participated in "10 Minute" Take Heart Training Class at EMS Facility

FY14-15 GOALS & OBJECTIVES

Department Projects

Goals:

- 1) Work on Recruiting & Team Building
- 2) Work on repairs at the YAC Gazebo at Outdoor Pool
- 3) Easter Project – new ideas for projects
- 4) Work on projects at Xeriscape Park with Keep Lake Jackson Beautiful

MISCELLANEOUS

Youth Advisory Commission - 4400

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 Sr. Fest in February with the Sr. Commission

YOUTH ADVISORY - 4400

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$8,272	\$16,000	\$16,000	\$16,000
Total Resources	\$8,272	\$16,000	\$16,000	\$16,000

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Costs	\$8,272	\$16,000	\$16,000	\$16,000
Total Expenditures	\$8,272	\$16,000	\$16,000	\$16,000

Personnel

	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	0.00	0.00	0.00	0.00

Major Budget Changes

No major budget changes.

YOUTH ADVISORY - 4400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Training	1,647	250	2,000	4,000
Travel	1681	4000	5300	2000
Advertising	0	2,500	200	500
General Supplies				
T-Shirts	684	1,250	1,000	1,000
Operating	391	1,000	1,500	1,500
Program	3,869	7,000	6,000	7,000
	4,944	9,250	8,500	9,500
Total Youth Advisory	\$8,272	\$16,000	\$16,000	\$16,000

70th Anniversary Photo Contest

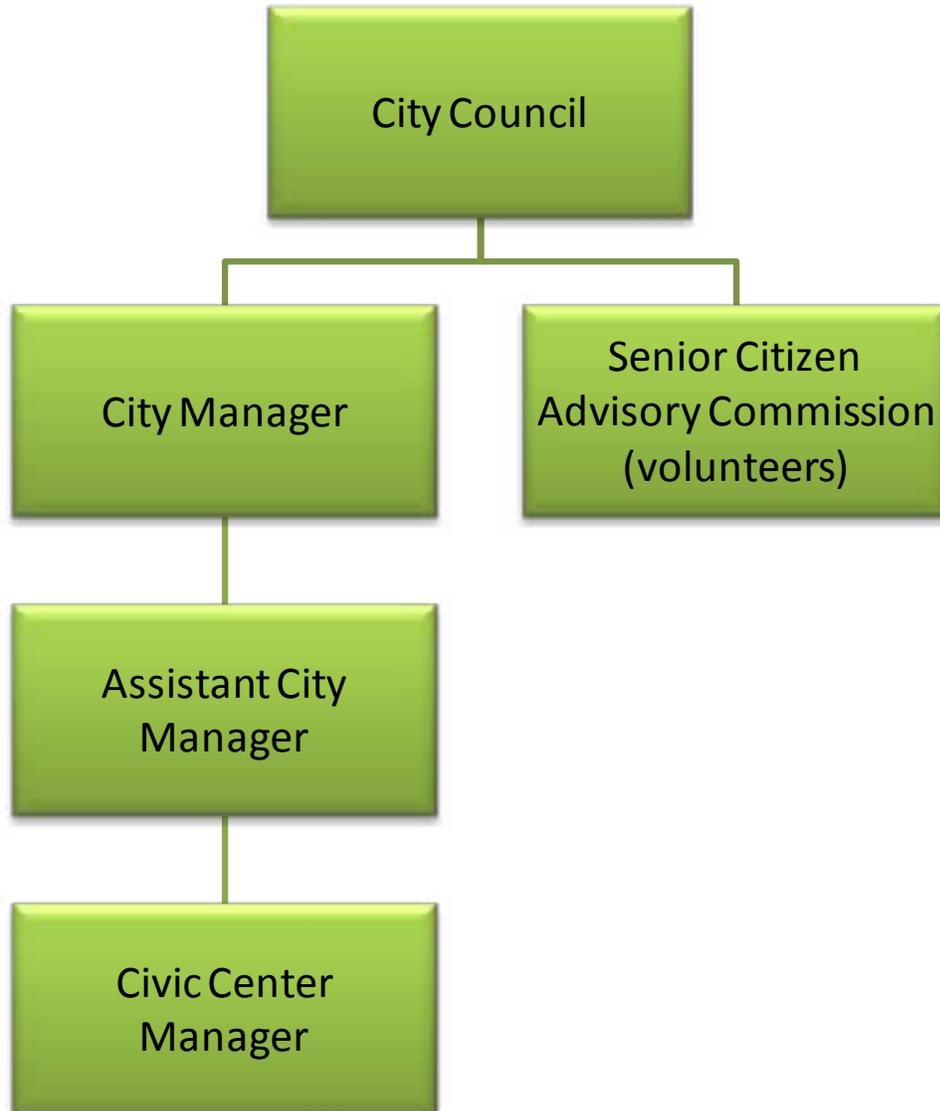
Photographer: Stephanie Patton

Category: Landmarks

Location: Corner of Parking Way and This Way



Seniors



Program Description

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

SENIOR CITIZEN ADVISORY - 4600

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$22,882	\$23,000	\$23,000	\$25,000
Total Resources	\$22,882	\$23,000	\$23,000	\$25,000

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Expenses	\$22,882	\$23,000	\$23,000	\$25,000
Total Expenditures	\$22,882	\$23,000	\$23,000	\$25,000

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	0.00	0.00	0.00	0.00

Major Budget Changes

\$2,000 increase in the operating budget.

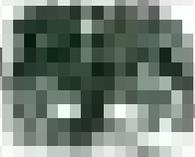
SENIOR CITIZEN ADVISORY - 4600

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General				
Programs	22,882	23,000	23,000	25,000
	22,882	23,000	23,000	25,000
Total Senior Advisory	\$22,882	\$23,000	\$23,000	\$25,000

70th Anniversary Photo Contest
Photographer: Tere Sandlin
Category: Landscape & Nature
Location: State of Texas Prison Property



GENERAL DEBT SERVICE FUND



1997

1998

1999

2000

2001

2002

2003

2004

2005

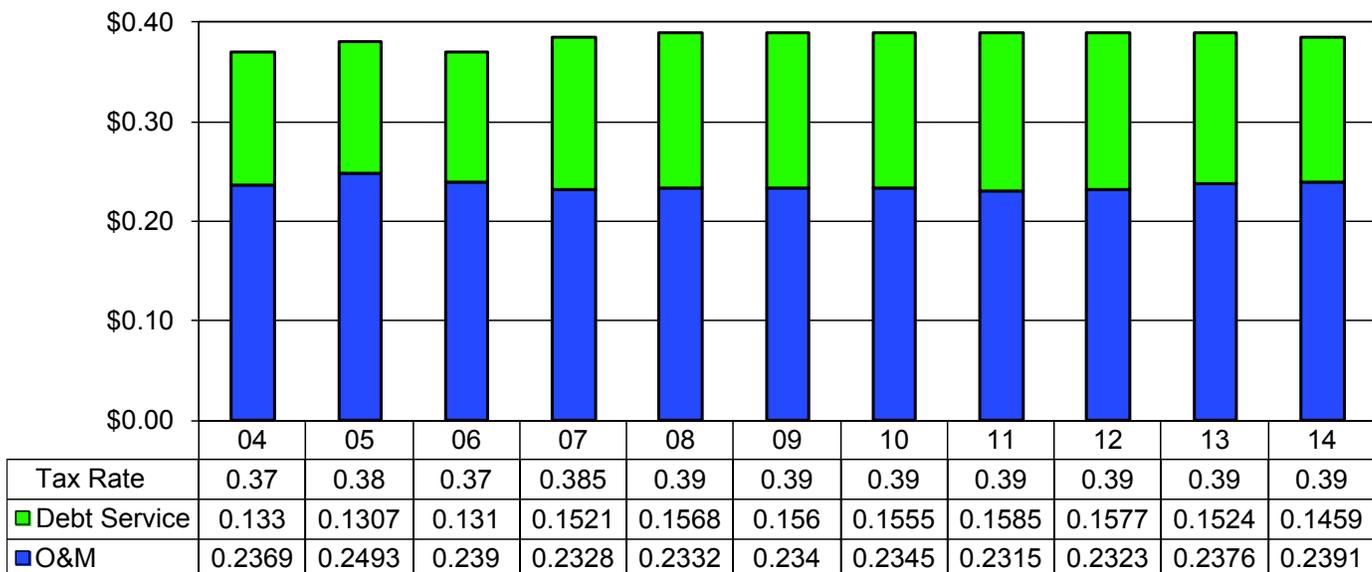
GENERAL DEBT SERVICE FUND

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 \$0.1621 or \$1.34 below the City's legal limit imposed by the City Charter and Attorney General.

Tax Rate Distribution



GENERAL DEBT SERVICE FUND

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012- 13	2013-14	2013-14	2014 - 15
Fund Balance	\$ 608,001	\$ 708,190	\$ 708,190	\$ 709,190
Revenues				
Ad Valorem Taxes	\$ 2,258,417	\$ 2,216,062	\$ 2,216,062	\$ 2,206,846
Penalty & Interest	14,172			
Interest Income	9,551	8,000	9,000	8,000
Bond Proceeds	61,688			
	<u>\$ 2,343,827</u>	<u>\$ 2,224,062</u>	<u>\$ 2,225,062</u>	<u>\$ 2,214,846</u>
Total Resources	\$ 2,951,828	\$ 2,932,252	\$ 2,933,252	\$ 2,924,036

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012- 13	2013-14	2013-14	2014 - 15
Principal	\$ 1,594,482	\$ 1,576,675	\$ 1,576,675	\$ 1,642,639
Interest	583,080	641,387	641,387	566,207
Paying Agent Fees	4,388	6,000	6,000	6,000
Bond Issue Costs	61,688			
Refunded Bond Agent				
	<u>\$ 2,243,638</u>	<u>\$ 2,224,062</u>	<u>\$ 2,224,062</u>	<u>\$ 2,214,846</u>
Total Expenditures	\$ 2,243,638	\$ 2,224,062	\$ 2,224,062	\$ 2,214,846
Ending Fund Balance	\$ 708,190	\$ 708,190	\$ 709,190	\$ 709,190

**ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2014 - 2015**

Assessed Valuation for 2013 as of 4-30-14	\$ 1,450,607,167
Gain (Loss) in Value	<u>61,933,864</u>
Anticipated Assessed Valuation for 2014	1,512,541,031
Tax Rate Per \$100 Valuation	0.3850
Revenue from 2014 Tax Roll	5,823,283
Estimated Collections	<u>100.0%</u>
TOTAL FUNDS AVAILABLE	\$ <u>5,823,282</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL		TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
	ASSESSED VALUATION	TAX RATE			
1998	889,655,350	0.3500	3,113,794	3,091,895	99.297%
1999	935,110,266	0.3500	3,272,886	3,275,322	100.074%
2000	998,035,066	0.3500	3,493,123	3,471,809	99.390%
2001	1,068,602,660	0.3500	3,740,109	3,741,281	100.031%
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,647,099	100.759%
2011	1,419,681,558	0.3900	5,536,758	5,549,653	100.233%
2012	* 1,437,118,606	0.3900	5,604,763	5,393,758 *	96.235%
2013	1,450,607,167	0.3900	5,657,368		
2014	** 1,512,541,031	0.3850	5,823,283		

* Tax collections as of May 31, 2013

** Projected per appraisal district certificate of estimated value.

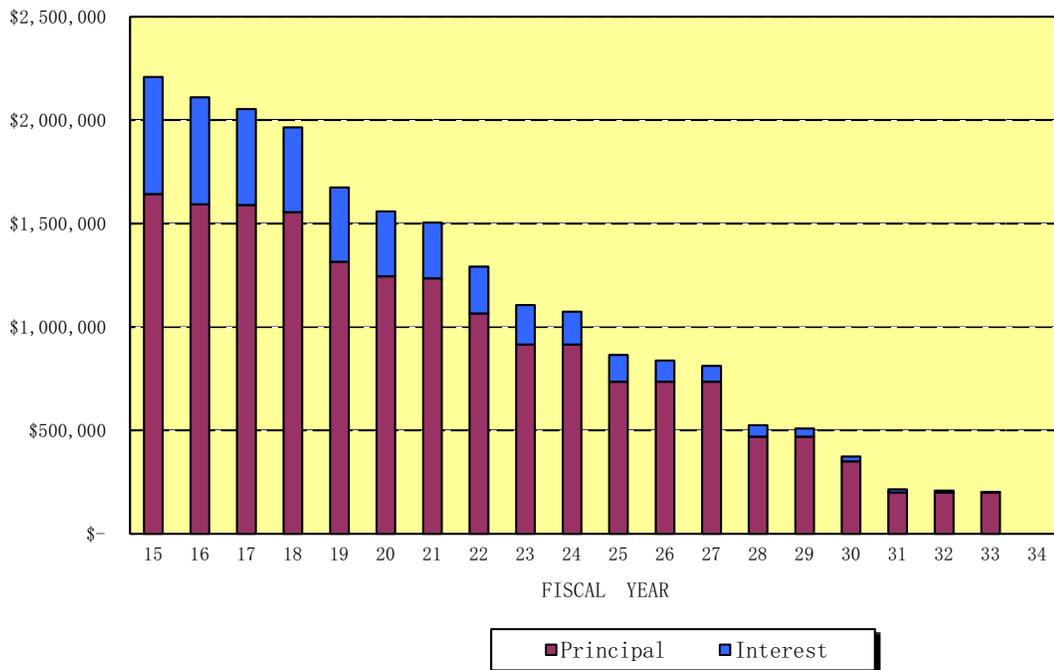
PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2013 - 14	PROPOSED TAX RATE	PROPOSED AMOUNT	%
General Fund	0.237568	0.239097	\$3,616,436	62.10%
General Debt Service Fund	0.152432	0.145903	2,206,846	37.90%
TOTAL	\$0.3900	0.3850	\$5,823,282	100.00%

**GENERAL OBLIGATION BOND
DEBT SERVICE SCHEDULE**

DATE	CURRENTLY OUTSTANDING BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014 - 15	1,642,639	566,207	2,208,846
2015 - 16	1,593,611	515,943	2,109,554
2016 - 17	1,589,593	463,982	2,053,575
2017 - 18	1,555,000	409,738	1,964,738
2018 - 19	1,315,000	359,363	1,674,363
2019 - 20	1,245,000	313,845	1,558,845
2020 - 21	1,235,000	269,135	1,504,135
2021 - 22	1,065,000	227,195	1,292,195
2022 - 23	915,000	191,370	1,106,370
2023 - 24	915,000	158,455	1,073,455
2024 - 25	735,000	129,095	864,095
2025 - 26	735,000	102,835	837,835
2026 - 27	735,000	76,075	811,075
2027- 28	470,000	54,615	524,615
2028- 29	470,000	38,361	508,361
2029- 30	350,000	24,094	374,094
2030- 31	200,000	15,000	215,000
2031- 32	200,000	9,000	209,000
2032- 33	200,000	3,000	203,000
2033- 34	0	0	0
TOTAL	17,165,843	3,927,308	21,093,151

**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 @ 10/01/14	2014-15 PRINCIPAL DUE	2014-15 INTEREST DUE	2014-15 TOTAL DUE
G. O. 2004	3,600,000	3.73	2024	1,800,000	180,000	65,835	245,835
G. O. 2007	5,300,000	3.99	2027	3,445,000	365,000	133,500	497,500
G. O. 2009	2,400,000	4.33	2029	1,800,000	120,000	70,800	190,800
G.O. 2009 Ref.	3,010,368	2.97	2018	1,100,843	322,639	36,772	359,411
G.O. 2010	3,000,000	3.60	2030	2,400,000	150,000	89,026	239,026
G.O. 2011 Ref.	3,360,000	3.81	2022	2,580,000	365,000	90,475	455,475
G.O. 2013	4,000,000	2.22	2035	3,840,000	290,000	80,800	370,800
TOTAL ALL ISSUES				\$17,185,843	\$1,642,639	\$566,208	\$2,208,847

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 construction of Circle Way by the Museum and Civic Center
 Conversion of Gamma Lane from asphalt to concrete
 Reconstruction of Elm, Cherry and a portion of Winding Way

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

Replaces the Northern two lanes of Cypress Creek Drive from Daise Drive to Forest Drive
 \$500,000 for the complete reconstruction of Laurel from Aracis to the drainage structure just past Elm
 Enlarged the drainage structure crossing State Highway 552 near Campus Bank
 Complete reconstruction of Aracis, Mimosa, and a portion of Oleander, Walnut, and Lotus
 Medical Drive new construction from Gamma to Sea Center Texas
 \$275,000 to fund the complete reconstruction of Oleander Street from Oak Drive to Highway.

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

\$1,130,000 for Oak Drive reconstruction
 \$455,000 for South Yarnon reconstruction
 \$1,075,000 for Daise Drive asphalt to concrete
 \$390,000 for South Magnolia reconstruction
 \$550,000 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 and drainage improvements on portions of
 Oak Drive, Junction 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 SH286/332 and smaller ditches
 including Willow / Blossom Archers, Timbercreek park outfall, upper slave ditch

REFUNDING BONDS - Series 2011

General Obligation Bond Series 2001 - REFUNDED

Originally funded:
 Housing Facility
 Two lanes on Fire Station 2
 Reconstruction of Magnolia from Hwy 117 to Aracis
 Reconstruction of Central Yarnon

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

For the replacement of the remainder of the paving on Magnolia, Laurel, Gardenia,
 Chinaberry, Camellia, Vinca, Periwinkle, Loggia, Bismarck, Lantana, Hibiscus,
 and Elm.

DEBT PLANNING AND ADMINISTRATION

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.

Over the next 12-18 months we will be involved in the master plan process. 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

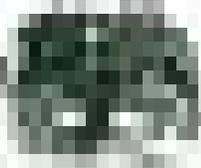
Purpose : To determine the potential impact of proposed or planned debt issues on the city's tax rate.

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

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

		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
		ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED
GENERAL FUND TAX RATE		0.2323	0.2323	0.2409	0.2504	0.2508	0.2651
DEBT SERV TAX RATE		0.1577	0.1527	0.1491	0.1396	0.1332	0.1249
		0.390	0.390	0.390	0.390	0.390	0.390
DEBT SERVICE RATE INCR/DEC	YR TO YR	-0.0008	-0.0050	-0.0036	-0.0095	-0.0064	-0.0083
DEBT SERVICE RATE INCR/DEC	OVER CYCLE	0	-0.005	-0.0086	-0.0181	-0.0245	-0.0328
TOTAL TAX RATE		0.3900	0.3900	0.3900	0.3900	0.3900	0.3900

UTILITY FUND



STATE OF CALIFORNIA
COUNTY OF [illegible]

THE BOARD OF SUPERVISORS
DO HEREBY CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE [illegible]

AS THE SAME APPEARS IN THE [illegible] OF THE [illegible] OF THE [illegible]

ATTEST: [illegible]

[illegible]

[illegible]

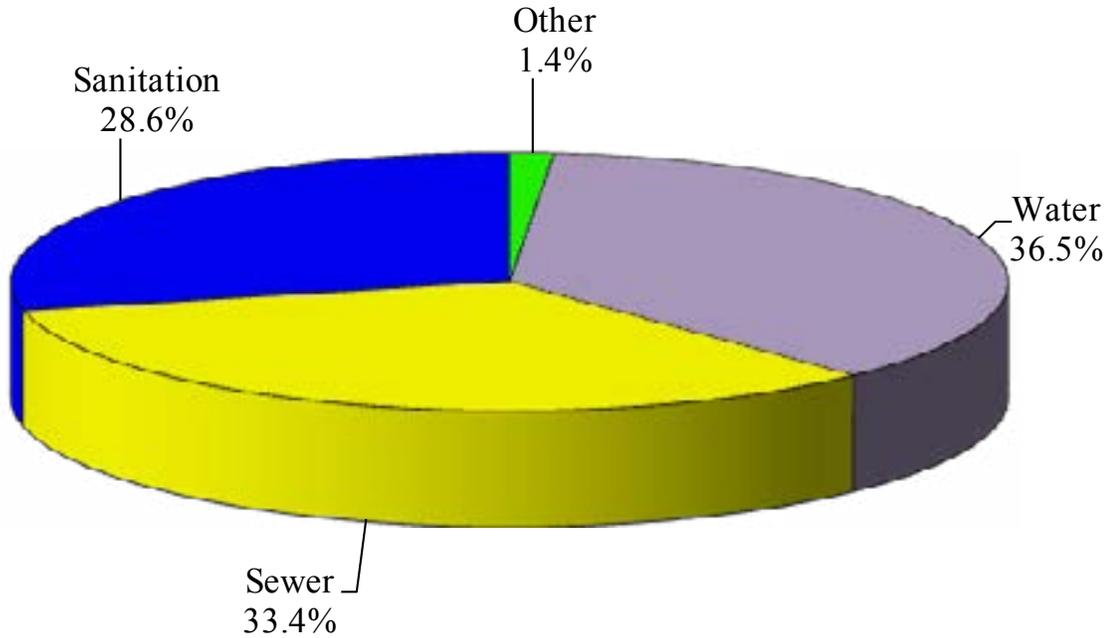
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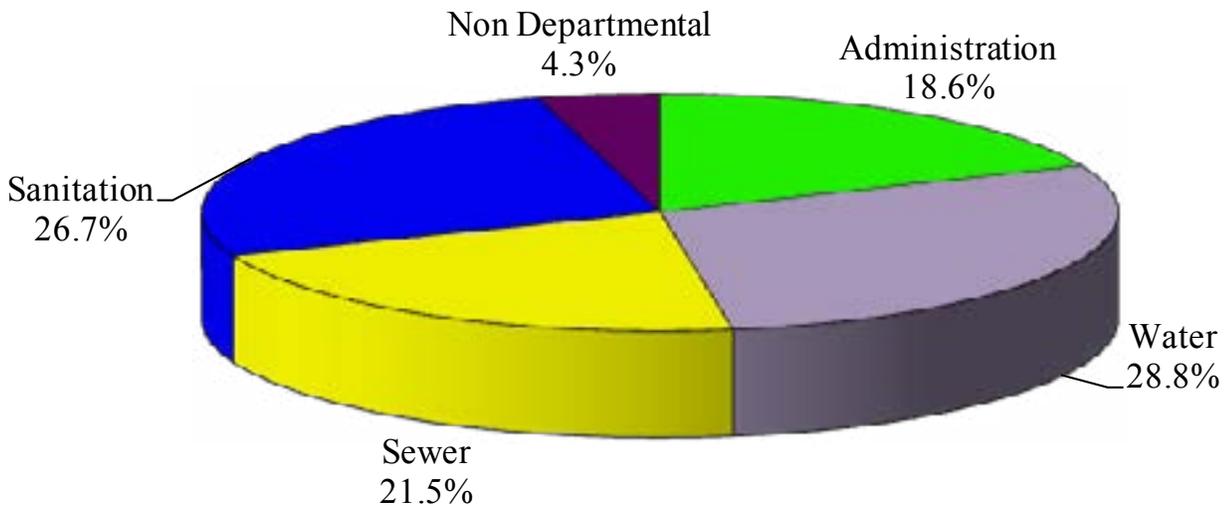
UTILITY OPERATING FUND

Revenues Vs Expenditures

Revenues



Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Plumbing Fees	\$16,620	\$18,000	\$18,000	\$18,000
Tap Fees	35,845	12,000	85,000	14,650
Administrative Fees	202,271	190,700	190,700	190,700
Water Sales	3,757,362	3,946,572	3,981,937	4,133,785
Sewer Sales	3,412,733	3,656,419	3,656,419	3,788,560
Senior Discount	-191,380	-200,000	-200,000	-203,000
Sanitation Sales	3,184,751	3,189,724	3,197,476	3,243,940
Other Revenues	136,532	130,624	169,070	138,040
Interest	14,901	14,562	3,000	3,780
Transfer from General Contingency	70,400	0	0	0
Transfer from Utility Contingency	0	0	0	0
<i>Total Resources</i>	\$10,640,035	\$10,958,601	\$11,101,602	\$11,328,455

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Non-Departmental	\$2,109,725	\$2,109,724	\$2,109,725	\$2,109,725
Water	2,740,041	2,940,635	2,986,720	3,266,935
Wastewater	2,268,177	2,393,153	2,374,510	2,435,945
Sanitation	2,773,538	3,044,460	2,920,699	3,026,560
Utility Administration	441,857	470,629	471,965	489,290
<i>Total Expenditures</i>	\$10,333,338	\$10,958,601	\$10,863,619	\$11,328,455

UTILITY FUND PROJECTED REVENUE

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Plumbing Permits	\$16,620	\$18,000	\$18,000	\$18,000
Tap Fees	35,845	12,000	85,000	14,650
Administrative Fees				
Late Payment Penalties	201,381	190,000	190,000	190,000
Transfer Fees	890	700	700	700
	202,271	190,700	190,700	190,700
Water Revenue				
Water Fees	3,645,928	3,832,442	3,832,442	4,005,735
Brazoria County Conservation District	22,934	23,500	23,500	23,500
City Water Usage	88,500	90,630	84,750	88,550
	3,757,362	3,946,572	3,940,692	4,117,785
Senior Citizens Discount	(191,380)	(200,000)	(200,000)	(203,000)
Reclaimed Water	0	0	41,245	16,000
Sewer Revenue	3,412,733	3,656,419	3,656,419	3,788,560
Sanitation				
Residential Fees	1,445,972	1,462,128	1,462,128	1,472,130
Household Recycling	207,822	214,578	209,160	217,800
Commercial Garbage	667,697	671,000	671,000	681,065
Apartment Garbage Fee	491,147	522,830	517,000	532,820
Apartment Recycling	34,468	35,688	35,688	37,625
Special Pick Up Fees	12,389	9,000	10,000	10,000
Roll-Off Fees	176,258	140,000	150,000	150,000
Compactor Fees	113,797	100,000	115,000	115,000
Recycle Goods	15,122	18,000	10,000	10,000
Mulch Sales	10,372	8,500	8,500	8,500
Dumpster Initial Set Up Fees	9,707	8,000	9,000	9,000
	3,184,751	3,189,724	3,197,476	3,243,940
Miscellaneous	136,532	130,624	169,070	138,040
Transfer from Utility Contingency	70,400	0	0	0
Interest Earned	14,901	14,562	3,000	3,780
Total Utility Revenue	\$10,640,035	\$10,958,601	\$11,101,602	\$11,328,455

Non-Departmental

Program Description

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

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Revenues	2,109,725	2,109,724	2,109,725	2,109,725
Total Resources	\$2,109,725	\$2,109,724	\$2,109,725	\$2,109,725

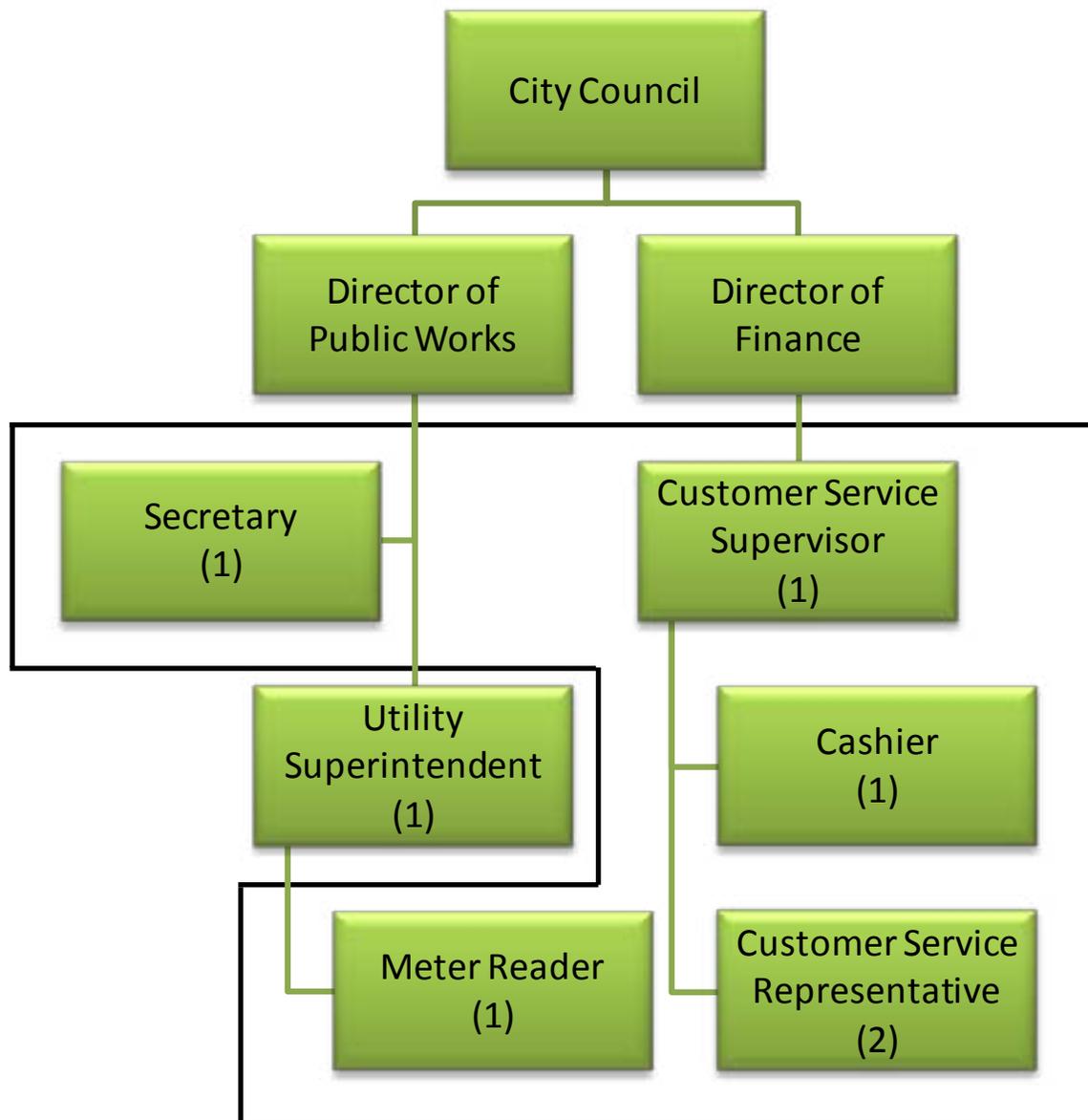
<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Transfer to General Fund:				
Administrative Fee-Sanitation	127,100	127,100	127,100	127,100
Administrative Fee-Water/WW	311,290	311,289	311,290	311,290
Solid Waste Franchise Fee	102,000	102,000	102,000	102,000
Utility Contingency	0	0	0	0
Utility Projects	0	0	0	0
Transfer to Utility Debt Service	1,569,335	1,569,335	1,569,335	1,569,335
Total Expenditures	\$2,109,725	\$2,109,724	\$2,109,725	\$2,109,725

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	0.00	0.00	0.00	0.00

Major Budget Changes

No major budget changes.

Utility Administration



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

Utility Administration serves as the primary contact for utility customer requests for service, concerns, and inquiries. This department also maintains all utility customer records, bills for service provided, and monitors and collects active and inactive accounts receivable. A Utility Meter Reader and Public Works Secretary are also funded out of Utility Administration.

ADMINISTRATION

Utility Administration - 5000

FY13-14 ACCOMPLISHMENTS

Vision Element	Maintain Infrastructure
Objective:	Continue to Upgrade and Maintain Infrastructure, Facilities and Equipment
Accomplished:	By September 2014 will have coordinated the replacement of 1,000 water meters.

FY14-15 GOALS & OBJECTIVES

Vision Element	Maintain a Well Managed City
Objective:	Use New Technology to Improve Areas of Operations
Goals:	Complete full implementation of the Gov Now product allowing Utility customers to access their account information online.

ADMINISTRATION
Utility Administration - 5000

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

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Work orders generated:				
General Repair	1,928	1,500	1,530	1,500
Rereads	1,060	900	800	800
Finals	1,288	1,000	1,100	1,100
Connects (no longer count sets)	1,828	1,600	1,650	1,700
Pressure Tests	370	360	310	300
2 Accounts billed monthly	8,800	8,900	8,750	8,800
3 First notices mailed (monthly average)	343	300	340	330
4 Customers served:				
walk-up counter per day	5	5	5	5
5 Customers utilizing bank drafting	2,161	2,200	2,240	2,300

UTILITY ADMINISTRATION - 5000

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
General Resources	\$441,857	\$470,629	\$471,965	\$489,290
Total Resources	\$441,857	\$470,629	\$471,965	\$489,290

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$176,199	\$179,900	\$188,200	\$188,500
Employee Benefits	65,131	71,400	64,600	73,900
Operating Expenses	168,977	185,100	184,935	190,955
Operating Transfers	31,550	34,229	34,230	35,935
Total Expenditures	\$441,857	\$470,629	\$471,965	\$489,290

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	6.00	6.00	6.00	6.00

Major Budget Changes

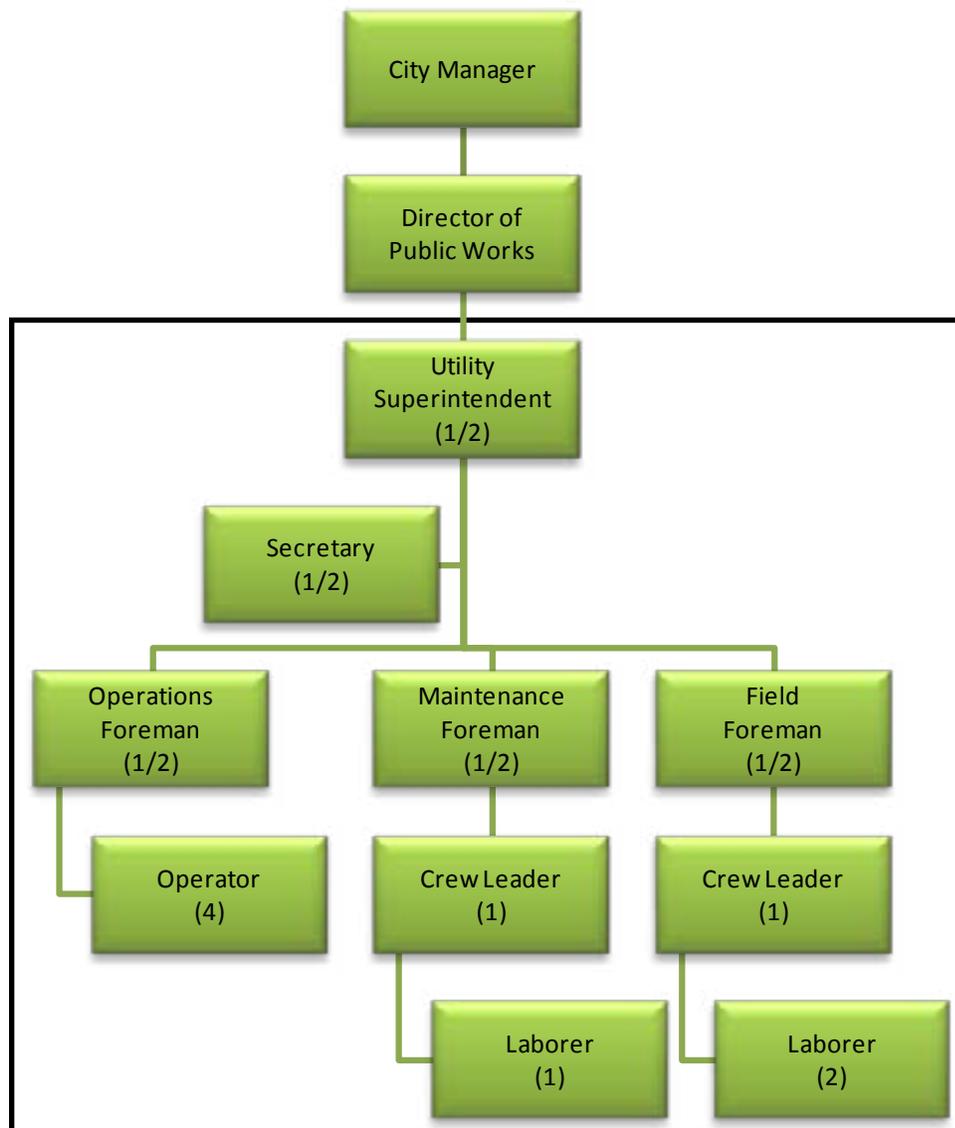
Salary & benefits increased \$11,100.

UTILITY ADMINISTRATION - 5000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$25,993	\$26,400	\$27,000	\$27,400
Office/Clerical	99,089	108,300	98,200	113,100
Management/Supervision	44,991	39,200	40,000	42,000
	170,073	173,900	165,200	182,500
Overtime	6,126	6,000	6,000	6,000
Contract Labor	0	0	17,000	0
Group Insurance				
Health	23,544	27,900	26,000	30,200
Life	411	700	500	700
Dental	2,103	2,400	2,100	2,400
Long Term Disability	677	800	800	800
	26,735	31,800	29,400	34,100
Employee Benefits				
Social Security	13,005	13,800	12,000	14,400
Retirement	24,792	25,100	22,500	24,700
Workers Compensation	599	700	700	700
	38,396	39,600	35,200	39,800
Professional Service Fees				
Outside Auditor	18,322	20,000	20,000	20,000
	18,322	20,000	20,000	20,000
Maintenance & Repair				
Equipment	303	800	400	400
Maintenance Contract	75,466	90,500	88,000	93,470
	75,769	91,300	88,400	93,870
Insurance				
Property	210	250	215	215
Liability	778	1,000	770	770
	\$988	\$1,250	\$985	\$985

UTILITY ADMINISTRATION - 5000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Communications	\$26,859	\$28,650	\$28,650	\$30,200
Training	200	300	300	300
Travel	120	100	100	100
General Supplies				
Office	44,833	42,000	45,000	44,000
Operating	1,886	1,500	1,500	1,500
	46,719	43,500	46,500	45,500
Operating Transfers				
Equipment Replacement	31,550	34,229	34,230	35,935
Unemployment Insurance	0	0	0	0
	31,550	34,229	34,230	35,935
Total Utility Administration	\$441,857	\$470,629	\$471,965	\$489,290



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

The Water Department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements of the Texas Commission on Environmental Quality, the Texas Department of Health, the Texas Commission of Fire Protection and the United States Environmental Protection Agency. The City of Lake Jackson public water supply continues to merit recognition as a “Superior Water System“ by Texas Commission on Environmental Quality. Operational activities are maintained on a 24 hour basis. The City has a contract to purchase 2 million gallons per day from the Brazosport Water Authority. Infrastructure maintained and operated by this department includes 130 miles of mains, valves, fire hydrants, 9,055 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

FY13-14 ACCOMPLISHMENTS

Vision Element: Enable growth and revitalization
Objective: Facilitate development property surrounding the airport
Accomplished: Designed and awarded construction contract for extension of water utilities to to the airport area.

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities & equipment
Accomplished: Updated Annual Assessment of Major Utility Equipment

Department Projects:

Accomplished: Well # 14 Cleaned, Serviced, and Inspected Well Screen and Service Pump,
Accomplished: Motor, Pump Discharge pipe and Serviced Controls
Accomplished: Painted and Serviced 80 Fire Hydrants
Accomplished: Installed 10 Bacteriological Sampling Points
Accomplished: Updated probes for water testing at both plants.
Accomplished: Installed Generator and Transfer switch at Well 15 .
Accomplished: Installed Generator and Transfer switch at Well 16 .
Accomplished: Rebuilt one 1000 GPM Buster Pump at Beechwood Water Plant.
Accomplished: Installed 12" water line under Highway to Balsam Water Tower
Accomplished: Rebuilt Well # 15 Control Building.
Accomplished: Installed 1000 Residential Water Meters

FY14-15 GOALS & OBJECTIVES

Vision Element: Enable growth and revitalization
Objective: Facilitate Development property surrounding the airport
Goals: Extend Water Utilities to the area around airport by April 1,2015

Vision Element: Maintain Infrastructure
Objective: Continue to upgrade and maintain infrastructure, facilities & equipment
Goals: Water Production Scada Radio (WAT-045)
Goals: Chlorine Addition (WAT-076)
Goals: Ground Storage Level Transmitters & Electrical (WAT-100)
Goals: Reduce Copper levels in water (Wat-138)

Department Projects:

Goals: Well # 10 Clean, Service, and Inspect Well Screen and Service Pump, Motor,
Goals: Pump Discharge pipe and Serviced Controls
Goals: Paint and Servic 100 Fire Hydrants
Goals: Install 10 Bacteriological Sampling Points

Utilities
Water - 5400

DEPARTMENT STANDARDS

- 1 Annual testing and calibration of meters for high-use customers representing 10% of total water sold
- 2 Replace residential water meters on a 10-year schedule (current funding doesn't allow meter replacement)
- 3 Paint, service, and flow test hydrants on a 10-year schedule (current funding doesn't allow flow testing)
- 4 Manage the water system to achieve maximum available credit under the ISO Fire Suppression Rating Schedule

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
1 Total water produced by wells (million gallons)	860	900	900	900
2 Total water used from BWA (million gallons)	557	730	600	730
3 Total water distributed (million gallons)	1417	1,630	1,500	1,630
4 TCEQ Production Capacity required (MGD)	10.08	10.00	10.15	10.00
5 TCEQ Production Capacity provided (MGD)	10.64	10.89	10.89	10.89
6 TCEQ total storage required (MG)	2.33	2.35	2.34	2.35
7 TCEQ total storage provided (MG)	6.55	6.55	6.55	6.55
8 # of leaks repaired	355	400	400	400
9 Fire hydrants serviced (%)	6%	10%	8%	8%
10 TCEQ Distribution Capacity requirement (MGD)	13.03	9.44	5.94	9.44
11 TCEQ Distribution Capacity Provided (MGD)	11.72	11.78	11.74	11.78
12 TCEQ EST Required (MG)	5.09	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)	21%	20%	25%	20%
16 New or replaced residential meters (%)	4%	1%	10%	1%
17 Full Staffing Level (%)	84%	100%	87%	100%

WATER - 5400

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Revenues	\$2,740,041	\$2,940,635	\$2,986,720	\$3,266,935
Total Resources	\$2,740,041	\$2,940,635	\$2,986,720	\$3,266,935

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$388,094	\$447,400	\$420,900	\$461,700
Employee Benefits	129,494	164,100	146,700	168,100
Operating Expenses	2,179,063	2,276,900	2,366,885	2,559,315
Capital Outlay	0	0	0	0
Operating Transfers	43,390	52,235	52,235	77,820
Total Expenditures	\$2,740,041	\$2,940,635	\$2,986,720	\$3,266,935

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	5.00	5.00	5.00	5.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	4.00	4.00	4.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	11.50	11.50	11.50	11.50

Major Budget Changes

Salary & benefits increased by \$18,300; Maintenance Contracts increased by \$9,695 to cover increases for Water Tank Inspection & Sediment Removal; Lab Work increased \$19,000 to cover increases in non-regulated contaminated testing required by the EPA; BWA charges are up \$226,300 due to increase in their rate; Chemicals increased \$16,000 to comply with TCEQ Copper Action Limit; Fire Hydrant Maintenance is up \$23,200 to cover flow testing, safety inspection and gps of all fire hydrants; Equipment Replacement increased \$25,585 due to the purchase of a Ford F350 and a JD Compact Excavator this fiscal year.

WATER - 5400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$79,423	\$146,100	\$111,700	\$149,700
Office/Clerical	15,013	15,200	15,000	15,900
Technical	134,061	139,200	141,500	143,700
Management/Supervision	103,420	102,900	108,700	108,400
	331,917	403,400	376,900	417,700
Overtime	56,177	44,000	44,000	44,000
Group Insurance				
Health	37,451	53,500	49,000	57,900
Life	650	1,400	800	1,400
Dental	3,346	4,600	4,000	4,600
Long Term Disability	1,313	2,000	1,600	2,100
	42,760	61,500	55,400	66,000
Employee Benefits				
Social Security	28,812	34,200	30,500	35,300
Retirement	53,586	62,500	56,200	60,500
Workers Compensation	4,336	5,900	4,600	6,300
	86,734	102,600	91,300	102,100
Professional Service Fees				
Large Meter Evaluation	13,912	15,000	15,000	15,000
Environmental Consultant	1,654	5,000	5,000	5,000
Lab Work	9,447	17,000	17,000	36,000
Brazoria County Conservation	30,010	27,000	27,000	27,000
	55,023	64,000	64,000	83,000
BWA - Water Purchase	1,350,500	1,416,200	1,416,200	1,642,500
Maintenance & Repair				
Building	4,103	4,000	4,000	4,000
Water Production/Distribution	152,151	125,000	150,000	125,000
Fire Hydrant Maintenance	16,095	17,000	17,000	40,200
Wells	56,033	65,000	65,000	65,000
Vehicles	9,208	12,000	15,000	15,000
Equipment	82,062	76,000	80,000	76,000
Generators	0	0	0	6,000
Maintenance Contracts	20,666	33,400	36,350	43,095
	340,318	332,400	367,350	374,295

WATER - 5400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Insurance				
Property	86	100	270	270
Liability	2,284	2,500	2,585	2,600
	2,370	2,600	2,855	2,870
Communication	52,482	50,100	67,000	33,000
Advertising	529	5,500	0	0
Training	3,907	6,900	6,900	6,900
Travel	949	1,000	1,245	1,000
Dues and Memberships	2,060	2,500	2,500	3,000
State Permit	19,432	25,000	19,435	20,000
General Supplies				
Office	596	600	600	750
Wearing Apparel	4,244	4,500	4,500	4,500
Gasoline & Diesel	22,741	23,600	25,300	25,500
Operating	46,922	50,000	50,000	50,000
Meters	24,579	30,000	80,000	30,000
Chemicals	28,878	42,000	35,000	58,000
	127,960	150,700	195,400	168,750
Electricity & Natural Gas	223,533	220,000	224,000	224,000
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	43,390	52,235	52,235	77,820
Unemployment Insurance	0	0	0	0
	43,390	52,235	52,235	77,820
Total Water Production	\$2,740,041	\$2,940,635	\$2,986,720	\$3,266,935

WATER DEPARTMENT PROFORMA

RESOURCES

	Actual 2010 - 11	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated 2013 - 14	Proposed 2014 - 15
Water Sales	\$ 3,899,362	\$ 3,620,470	\$ 3,645,928	\$ 3,832,442	\$ 3,832,442	\$ 4,005,735
Water for City	81,629	90,631	88,500	90,630	84,750	88,550
Bulk Water Sales	-	-	-	-	-	-
Senior Citizen Discount	(166,934)	(182,428)	(191,380)	(200,000)	(200,000)	(203,000)
Brazoria County Cons. Dist.	27,331	23,533	22,934	23,500	23,500	23,500
Site Rental Fees	121,355	134,150	116,627	130,624	140,435	147,140
Adjustments	(19,213)	-	(4,938)	-	-	-
Tap Fees	12,815	28,603	39,349	22,500	77,250	24,488
Total Resources	\$ 3,956,345	\$ 3,714,959	\$ 3,717,020	\$ 3,899,696	\$ 3,958,377	\$ 4,086,413

EXPENDITURES

	Actual 2010 - 11	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated 2013 - 14	Proposed 2014 - 15
Salaries & Wages	\$ 349,709	\$ 401,208	\$ 331,917	\$ 403,400	\$ 376,900	\$ 417,700
Overtime	59,204	47,696	56,177	44,000	44,000	44,000
Employee Incentive	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-
Group Insurance	44,521	50,359	42,760	61,500	55,400	66,000
Social Security	31,817	33,273	28,812	34,200	30,500	35,300
Retirement	68,698	61,076	53,586	62,500	56,200	60,500
Worker's Compensation	5,118	6,814	4,336	5,900	4,600	6,300
Professional Service Fees	2,170	695	-	-	-	-
Professional Service - Tech	12,759	35,724	25,013	37,000	37,000	56,000
Brazoria County Cons Dist.	33,047	30,122	30,010	27,000	27,000	27,000
BWA	1,197,200	1,317,600	1,350,500	1,416,200	1,416,200	1,642,500
Maintenance & Repairs	507,589	259,872	340,318	332,400	367,350	374,295
Equipment Rental	7,445	8,222	-	-	-	-
Insurance	3,019	2,542	2,370	2,600	2,855	2,870
Communications	32,410	39,062	52,482	50,100	67,000	33,000
Advertising	4,552	5,330	529	5,500	-	-
Training & Travel	3,082	8,512	4,856	7,900	8,145	7,900
State Inspection Permit & Dues	26,702	26,294	21,492	27,500	21,935	23,000
General Supplies & Chemicals	121,464	116,530	127,960	150,700	195,400	168,750
Electricity & Natural Gas	269,195	225,796	223,533	220,000	224,000	224,000
Equipment	-	-	-	-	-	-
Equipment Replacement	48,815	46,985	43,390	52,235	52,235	77,820
Billing Services	149,658	168,600	166,070	176,400	176,900	183,145
Administrative Transfer	155,644	168,615	155,645	155,644	155,645	155,645
Total Expenditures	\$ 3,133,818	\$ 3,060,927	\$ 3,061,756	\$ 3,272,679	\$ 3,319,265	\$ 3,605,725

NET OF OPERATING

\$ 822,527 \$ 654,032 \$ 655,264 \$ 627,017 \$ 639,112 \$ 480,688

NON - OPERATING REVENUE

Administrative Services	\$ 75,274	\$ 69,450	\$ 66,650	\$ 68,700	\$ 63,250	\$ 63,250
Transfer from Gen. Contingency	15,000	15,200	15,200	-	-	-
Utility Contingency	-	-	-	-	-	-
Non-Operating Interest	5,909	7,475	5,700	5,240	1,400	1,685
Total Non-Operating Revenue	\$ 96,183	\$ 92,125	\$ 87,550	\$ 73,940	\$ 64,650	\$ 64,935

NON - OPERATING EXPEND

Debt Service Transfers	\$ 112,871	\$ 120,233	\$ 109,853	\$ 109,853	\$ 109,853	\$ 109,853
Transfer to Capital Projects	-	450,000	-	-	-	-
Utility Contingency	15,200	15,200	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Total Non-Operating Expend	\$ 128,071	\$ 585,433	\$ 109,853	\$ 109,853	\$ 109,853	\$ 109,853

NET GAIN (LOSS)

\$ 790,639 \$ 160,724 \$ 632,961 \$ 591,104 \$ 593,909 \$ 435,770

70th Anniversary Photo Contest

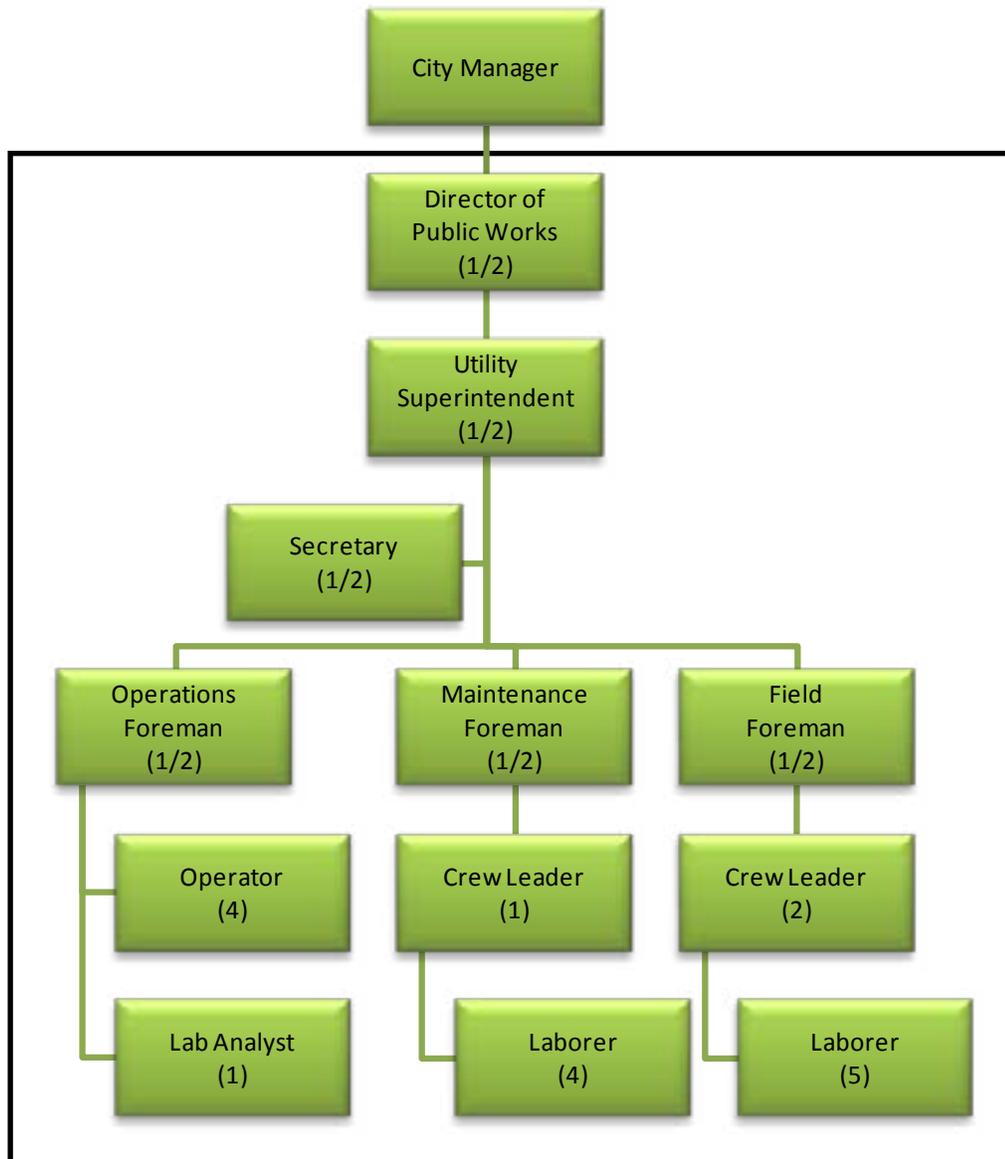
Photographer: Nancy Hackney

Category: Landmarks

Location: Oak Drive Water Tower



Wastewater



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. Wastewater generated by customers throughout the City flows through gravity mains to a series of lift stations where it is pumped to the Reclamation Center. There are currently four “master” lift stations which pump directly to the Reclamation Center, and 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

FY13-14 ACCOMPLISHMENTS

Vision Element: Enable growth and revitalization
Objective: Facilitate development property surrounding the airport
Accomplished: Developed phase plan for wastewater utility extension to the area around the airport.

Objective: Facilitate development of new housing
Accomplished: Designed capacity of lift station 13 for development of Oyster Bend

Department Projects:

Accomplished: Replaced Blower # 7 (Last One)
Accomplished: Rebuilt Fine Screen # 2
Accomplished: Replaced Pumps, Controls and Building at Lift Station # 19
Accomplished: Replaced Pumps and Controls at Lift Station # 12
Accomplished: Installed high level lights and transfer switches at various lift stations (per TCEQ)
Accomplished: Continued Implementation of Sanitary Sewer Overflow Initiative Plan as required by TCEQ

FY14-15 GOALS & OBJECTIVES

Vision Element: Enable growth and revitalization
Objective: Facilitate development property surrounding the airport
Goal: Fund and design sanitary sewer extension to the area around the airport.

Objective: Facilitate development of new housing
Goal: Construct capacity upgrades for life station 13 for development of Creekside subdivision.

Department Projects:

Goals: Replaced Blower # 7
Goals: Rebuilt Fine Screen # 2
Goals: Installed generator and transfer switch at Lift Station 25,20
Goals: Replace Sewer line on Plam Lane,Begonia and Center Way
Goals: Finished installing high level lights at various lift stations (per TCEQ)
Goals: Continued Implementation of Sanitary Sewer Overflow Initiative Plan as required by TCEQ.

Utilities

Wastewater Collection & Reclamation - 6000

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)

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
1 Linear Feet of sewer mains cleaned	7,188	110,000	30,000 *	110,000 **
2 Linear Feet of sewer mains recorded on video	4,279	20,000	10,000 *	20,000 **
3 Number of sewer leaks repaired	4	50	6	50
4 Number of sewer main blockages cleared	13	50	7	50
5 Manhole Maintenance	33	75	86	75 **
6 Sanitary sewer overflows (#)	4	0	0	0
7 Service area evaluated (%)	0%	5%	1%	5% **
8 Odor complaints (#)	0	0	0	0
9 Total millions gallons treated	858	1,400	835	1,400
10 Estimated dry tons sludge produced	315	500	300	500
11 Full Staffing Level (%)	77%	100%	87%	100%

* FY13-14 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

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Revenues	\$2,268,177	\$2,393,153	\$2,374,510	\$2,435,945
Total Resources	\$2,268,177	\$2,393,153	\$2,374,510	\$2,435,945

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$649,934	\$747,900	\$725,100	\$774,000
Employee Benefits	223,991	276,000	253,600	283,200
Operating Expenses	1,233,217	1,211,950	1,238,505	1,225,805
Capital Outlay	0	0	0	0
Operating Transfers	161,035	157,303	157,305	152,940
Total Expenditures	\$2,268,177	\$2,393,153	\$2,374,510	\$2,435,945

Personnel

	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	5.00	5.00	5.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.50	2.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	19.50	19.50	20.00	20.00

Major Budget Changes

Salary & benefits increased \$33,300; \$12,000 is included in Maintenance & Repair for preventative maintenance on 8 generators;

WASTEWATER - 6000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$281,432	\$345,700	\$314,100	\$354,800
Office Clerical	15,013	15,200	15,000	15,900
Technical	169,201	177,000	173,000	183,800
Management/Supervision	105,354	155,000	161,000	164,500
	571,000	692,900	663,100	719,000
Overtime	78,934	55,000	62,000	55,000
Group Insurance				
Health	69,177	93,100	86,500	100,700
Life	1,207	2,500	1,500	2,500
Dental	6,179	8,000	6,900	8,000
Long Term Disability	2,283	3,400	2,700	3,500
	78,846	107,000	97,600	114,700
Employee Benefits				
Social Security	48,592	57,200	52,000	59,200
Retirement	91,026	104,500	98,000	101,500
Workers Compensation	5,527	7,300	6,000	7,800
	145,145	169,000	156,000	168,500
Professional Services				
Environmental Consultant	4,683	7,500	7,500	7,500
	4,683	7,500	7,500	7,500
Testing Laboratory	8,879	15,000	15,500	16,000
Sludge Disposal	67,860	70,000	70,000	70,000
Maintenance & Repair				
Building	50,168	30,000	30,000	30,000
Wastewater Collection System	38,893	53,000	53,000	53,000
Vehicles	21,756	30,000	30,000	30,000
Equipment	294,383	190,000	250,000	190,000
Generators	0	0	0	12,000
Maintenance Contracts	41,552	50,000	50,700	55,000
	446,752	353,000	413,700	370,000
Rental - Equipment	36,300	40,000	35,000	40,000

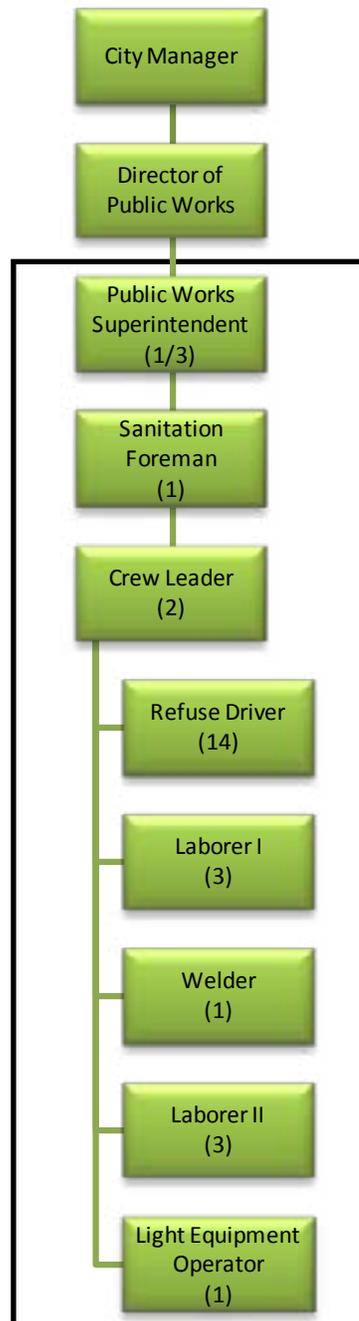
WASTEWATER - 6000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Insurance				
Property	28,102	28,150	24,575	24,575
Liability	8,081	6,300	7,230	9,730
	36,183	34,450	31,805	34,305
Communication	7,624	7,500	8,500	9,000
Training	4,072	7,000	6,500	7,000
Travel	0	1,000	1,000	1,000
Dues & Memberships	2,225	3,000	3,000	3,000
State Inspection	38,503	40,000	47,000	47,000
General Supplies				
Office	\$609	\$700	\$700	\$700
Wearing Apparel	3,814	5,800	4,500	5,800
Gasoline & Diesel	47,345	43,500	49,900	49,900
Fuel - CNG	34,037	4,400	4,400	5,000
Operating	39,520	40,500	40,000	40,000
Chemicals	118,206	138,600	119,500	139,600
	243,531	233,500	219,000	241,000
Electricity	336,605	400,000	380,000	380,000
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	161,035	157,303	157,305	152,940
Unemployment Insurance	0	0	0	0
	161,035	157,303	157,305	152,940
Total Wastewater	\$2,268,177	\$2,393,153	\$2,374,510	\$2,435,945

70th Anniversary Photo Contest
Photographer: Mark Allen
Category: Landmarks
Location: Lake Jackson Fire Station



Sanitation



The outline portion of this organizational chart represents those positions budgeted within this department

Program Description

The Sanitation Department provides for the removal of all trash and rubbish. Each residential unit in the City receives household garbage collection service two times per week and special collection of large items and brush twice per month on an as needed basis. This department operates and maintains a mulching facility located at 103 Canna Lane. Commercial collection service is provided to commercial and industrial customers, with service levels dictated by the needs of each individual customer. Curbside recycling services, through a “blue bag” system, is provided once per week to residential customers. Apartment complexes and schools receive containerized recycling services. The city participates as the “performing party” for the Southern Brazoria Clean Cities Coalition, and has contracted for disposal and recyclable processing provided by Brazoria County Environmental Center, located on FM523.

Public Works Sanitation - 7600

FY13-14 ACCOMPLISHMENTS

Department Projects:

- Accomplished:** 1. Achieved the departments goal of working 990 days without a lost time accident, injury, or other significant loss.
- Accomplished:** 2. Maintained labeling all dedicated commercial dumpsters.
- Accomplished:** 3. Continued to check the commercial accounts against billing database.
- Accomplished:** 4. Continued to provide outstanding service both to our residential and commercial customers.

FY14-15 GOALS & OBJECTIVES

Department Projects:

- Goals:** Review and revise roll-off and compactor standard procedures

PUBLIC WORKS
Sanitation - 7600

DEPARTMENT STANDARDS

- 1 Collect Household Garbage, Twice Weekly by 5:00 p.m.
- 2 Collect Residential Heavy Trash, Twice Monthly within Scheduled Week
- 3 Provide Free Mulch for Citizens and City Departments

PROGRAM MEASURES

	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Estimated	Proposed
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	539	550	552	560
4 Residential Customers	8,261	8,280	8,200	8,240
5 Refuse collected:				
Residential Garbage (Compacted Cubic Yards)	20,120	26,000	24,000	25,000
Commercial Garbage (Compacted Cubic Yards)	35,027	38,000	36,000	36,600
Large Trash to Landfill (Non-Comp. Cu. Yards)	31,042	36,000	34,000	36,700
Large Trash to Woodgrinding Site (Non-Comp Cu. Yards)	41,957	46,000	42,000	43,200
Curbside Recyclables Hauled (Cu. Yards)	8,725	9,000	9,000	9,000
Recycled Tires	834	1,000	1,000	1,000
6 Recyclables - schools/apartments (Cu. Yds.)	580	650	650	650
7 Recycled Oil (Gallons)	4,350	5,500	4,500	5,500

SANITATION - 7600

<i>Resources</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Operating Revenues	\$2,773,538	\$3,041,360	\$2,920,699	\$3,026,560
Total Resources	\$2,773,538	\$3,041,360	\$2,920,699	\$3,026,560

<i>Expenditures</i>	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages	\$923,113	\$990,400	\$966,954	\$1,022,400
Employee Benefits	308,265	350,200	320,500	363,300
Operating Expenses	1,050,532	1,188,375	1,120,860	1,179,260
Capital Outlay	35,738	40,000	40,000	60,000
Operating Transfers	455,890	472,385	472,385	401,600
Total Expenditures	\$2,773,538	\$3,041,360	\$2,920,699	\$3,026,560

<i>Personnel</i>	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 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
Total Personnel	25.34	25.34	25.34	25.34

Major Budget Changes

Salary & benefits increased \$45,100; Capital increased by \$20,000 for the purchase of 40 dumpsters; Equipment Replacement decreased \$70,785 due to fully funded equipment.

SANITATION - 7600

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Salaries & Wages				
Service/Maintenance	\$659,755	\$714,600	\$685,000	\$743,800
Technical	39,674	39,700	40,000	40,500
Management/Supervision	66,274	66,100	69,200	68,100
	765,703	820,400	794,200	852,400
Overtime	83,209	90,000	85,000	90,000
Contract Labor	74,201	80,000	87,754	80,000
Group Insurance				
Health	96,636	118,000	111,500	127,600
Life	1,688	3,100	2,000	3,100
Dental	8,632	10,100	9,000	10,100
Long Term	3,060	4,100	3,500	4,200
	110,016	135,300	126,000	145,000
Employee Benefits				
Social Security	62,146	69,500	62,500	71,900
Retirement	118,683	127,200	119,000	123,500
Workers Compensation	17,420	21,300	13,000	22,900
	198,249	218,000	194,500	218,300
Professional Service Technical				
Waste Disposal Contract	590,713	689,520	648,000	690,000
Wood Grinding Services	91,860	101,200	92,400	95,000
	682,573	790,720	740,400	785,000
Maintenance & Repair				
Landfill Road	15	2,000	2,000	2,000
Chipping Facility	87	2,000	2,000	1,000
Vehicles	187,508	180,000	190,000	190,000
Containers	8,434	10,000	15,000	18,000
Contracts	3,171	3,170	3,210	3,215
	199,215	197,170	212,210	214,215
Rental - Vehicles	\$1,229	\$1,300	\$1,400	\$1,400

SANITATION - 7600

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Insurance				
Property	\$1,425	\$1,450	\$1,160	\$1,160
Liability	27,859	36,000	24,745	24,745
	29,284	37,450	25,905	25,905
Communication	2,396	2,640	2,640	2,640
Training	5,855	6,495	4,800	6,500
Travel	0	0	0	200
General Supplies				
Office	742	1,000	1,000	1,000
Wearing	8,659	9,000	9,000	9,000
Gasoline & Diesel	44,285	48,900	48,265	48,700
Fuel - CNG	62,197	78,700	60,240	69,700
Operating	14,097	15,000	15,000	15,000
	129,980	152,600	133,505	143,400
Capital Outlay	35,738	40,000	40,000	60,000
Operating Transfers				
Equipment Replacement	455,890	472,385	472,385	401,600
Unemployment Insurance	0	0	0	0
	455,890	472,385	472,385	401,600
Total Sanitation	\$2,773,538	\$3,044,460	\$2,920,699	\$3,026,560

SANITATION DEPARTMENT PROFORMA

RESOURCES

	Actual 2010 - 11	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated 2013 - 14	Proposed 2014 - 15
Residential Fees	\$ 1,368,663	\$ 1,416,674	\$ 1,443,094	\$ 1,462,128	\$ 1,462,128	\$ 1,472,130
Apartment Dumpster Fees	477,329	501,209	491,147	522,830	517,000	532,820
Commercial Dumpster Fees	639,999	647,788	667,590	671,000	671,000	681,065
Roll-Off Fees	168,451	96,380	176,258	140,000	150,000	150,000
Compactor Fees	107,847	113,532	113,797	100,000	115,000	115,000
Dumpster Initial Set Fees	-	5,700	9,707	8,000	9,000	9,000
Recycling Service Fees	241,429	241,568	242,290	250,266	244,848	255,425
Misc. Operating Revenues	33,281	37,550	37,883	35,500	28,500	28,500
Total Operating Revenues	\$ 3,036,999	\$ 3,060,401	\$ 3,181,766	\$ 3,189,724	\$ 3,197,476	\$ 3,243,940

EXPENDITURES

	Actual 2010 - 11	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated 2013 - 14	Adopted 2014 - 15
Salaries & Wages	\$ 762,308	\$ 779,306	\$ 765,703	\$ 820,400	\$ 794,200	\$ 852,400
Overtime	108,735	96,912	83,209	90,000	85,000	90,000
Employee Incentive	-	-	-	-	-	-
Contract Labor	79,249	78,957	74,201	80,000	87,754	80,000
Group Insurance	107,733	111,372	110,016	135,300	126,000	145,000
Social Security	65,798	64,558	62,146	69,500	62,500	71,900
Retirement	143,746	120,903	118,683	127,200	119,000	123,500
Tuition Reimbursement	-	-	-	-	-	-
Worker's Compensation	20,448	19,458	17,420	21,300	13,000	22,900
Professional Service Fees	1,803	-	-	-	-	-
Waste Disposal & Woodgrinding	659,103	620,615	682,573	790,720	740,400	785,000
Maintenance & Repairs	190,783	168,043	199,215	197,170	212,210	214,215
Rentals	963	1,086	1,229	1,300	1,400	1,400
Insurance	27,908	23,044	29,284	37,450	25,905	25,905
Communications	2,219	2,442	2,396	2,640	2,640	2,640
Advertising	-	-	-	-	-	-
Training & Travel	2,747	5,466	5,855	6,495	4,800	6,700
General Supplies	125,375	119,790	129,980	152,600	133,505	143,400
Capital Outlay	-	3,398	35,738	40,000	40,000	60,000
Depreciation	-	-	-	-	-	-
Equipment Replacement	495,225	500,635	455,890	472,385	472,385	401,600
Billing Services	128,434	119,726	117,557	126,229	126,595	131,785
Administrative Transfer	127,100	137,692	127,100	127,100	127,100	127,100
Total Operating Expend	\$ 3,049,677	\$ 2,973,403	\$ 3,018,195	\$ 3,297,789	\$ 3,174,394	\$ 3,285,445

NET OF OPERATING

	\$ (12,678)	\$ 86,998	\$ 163,571	\$ (108,065)	\$ 23,082	\$ (41,505)
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NON - OPERATING REVENUE

Administrative Services	\$ 58,998	\$ 57,881	\$ 57,392	\$ 57,000	\$ 52,710	\$ 52,710
Transfer from Gen. Contengency	31,000	31,200	31,200	-	-	-
Altertane Fuel Credit	64,122	-	39,084	-	37,735	-
Utility Contingency	-	-	-	-	-	-
Non-Operating Interest	4,631	6,224	4,913	4,372	1,175	1,405
Total Non-Operating Revenue	\$ 158,751	\$ 95,305	\$ 132,589	\$ 61,372	\$ 91,620	\$ 54,115

NON - OPERATING EXPEND

Franchise Fee	\$ 102,000	\$ 110,500	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
Utility Contingency	31,200	31,200	-	-	-	-
Loss on Disposal of Fixed Assets	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Total Non-Operating Exp	\$ 133,200	\$ 141,700	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000

NET GAIN (LOSS)

	\$ 12,873	\$ 40,603	\$ 194,160	\$ (148,693)	\$ 12,702	\$ (89,390)
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70th Anniversary Photo Contest

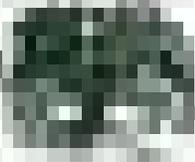
Photographer: Stephanie Patton

Category: Landscape & Nature

Location: Sea Center Nature Walk



UTILITY COST SERVICE FUND



ACCOUNT NO.	DESCRIPTION	AMOUNT
1000	Electricity	1200.00
1001	Gas	800.00
1002	Water	300.00
1003	Telephone	150.00
1004	Internet	100.00
1005	Cable TV	50.00
1006	Other Utilities	200.00
1007	Energy Conservation	100.00
1008	Public Works	50.00
1009	Sanitation	50.00
1010	Street Lighting	50.00
1011	Public Safety	50.00
1012	Public Health	50.00
1013	Public Works	50.00
1014	Sanitation	50.00
1015	Street Lighting	50.00
1016	Public Safety	50.00
1017	Public Health	50.00
1018	Public Works	50.00
1019	Sanitation	50.00
1020	Street Lighting	50.00
1021	Public Safety	50.00
1022	Public Health	50.00
1023	Public Works	50.00
1024	Sanitation	50.00
1025	Street Lighting	50.00
1026	Public Safety	50.00
1027	Public Health	50.00
1028	Public Works	50.00
1029	Sanitation	50.00
1030	Street Lighting	50.00
1031	Public Safety	50.00
1032	Public Health	50.00
1033	Public Works	50.00
1034	Sanitation	50.00
1035	Street Lighting	50.00
1036	Public Safety	50.00
1037	Public Health	50.00
1038	Public Works	50.00
1039	Sanitation	50.00
1040	Street Lighting	50.00
1041	Public Safety	50.00
1042	Public Health	50.00
1043	Public Works	50.00
1044	Sanitation	50.00
1045	Street Lighting	50.00
1046	Public Safety	50.00
1047	Public Health	50.00
1048	Public Works	50.00
1049	Sanitation	50.00
1050	Street Lighting	50.00
1051	Public Safety	50.00
1052	Public Health	50.00
1053	Public Works	50.00
1054	Sanitation	50.00
1055	Street Lighting	50.00
1056	Public Safety	50.00
1057	Public Health	50.00
1058	Public Works	50.00
1059	Sanitation	50.00
1060	Street Lighting	50.00
1061	Public Safety	50.00
1062	Public Health	50.00
1063	Public Works	50.00
1064	Sanitation	50.00
1065	Street Lighting	50.00
1066	Public Safety	50.00
1067	Public Health	50.00
1068	Public Works	50.00
1069	Sanitation	50.00
1070	Street Lighting	50.00
1071	Public Safety	50.00
1072	Public Health	50.00
1073	Public Works	50.00
1074	Sanitation	50.00
1075	Street Lighting	50.00
1076	Public Safety	50.00
1077	Public Health	50.00
1078	Public Works	50.00
1079	Sanitation	50.00
1080	Street Lighting	50.00
1081	Public Safety	50.00
1082	Public Health	50.00
1083	Public Works	50.00
1084	Sanitation	50.00
1085	Street Lighting	50.00
1086	Public Safety	50.00
1087	Public Health	50.00
1088	Public Works	50.00
1089	Sanitation	50.00
1090	Street Lighting	50.00
1091	Public Safety	50.00
1092	Public Health	50.00
1093	Public Works	50.00
1094	Sanitation	50.00
1095	Street Lighting	50.00
1096	Public Safety	50.00
1097	Public Health	50.00
1098	Public Works	50.00
1099	Sanitation	50.00
1100	Street Lighting	50.00

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.

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 2014-15 the required reserve balance is \$1,487,326; and the required balance designated for interest and sinking is \$769,532, for a total of \$2,256,858.

In May, 2007, the City issued \$2.0 million, Water and Sewer Revenue Bonds for financing repairs on lift stations and sewer lines. In Fiscal 2010, the City issued \$1.69 million Water and Sewer Revenue Bonds to fund three water wells; \$860,000 in Series, 2009 Water and Sewer Refunding bonds; and \$8.775 million in Series 2010 Water and Sewer Refunding Revenue Bonds. In Fiscal 2013, the City issued \$2.0 million Water and Sewer Revenue Bonds to fund the expansion of Northwest production and storage, water tower maintenance and lift station renovations. In Fiscal 2015, the City proposes a \$4.5 million Water and Sewer Revenue Bond to fund the expansion of the Northwest production and storage. The effect of this proposed issuance is included in the required balances below.

At September 30, 2014 our required balance in this fund is:

Reserve Portion	\$1,443,326
Interest and Sinking Portion:	
October 15, 2014 interest payment (5/6th)	147,615
April 15, 2015 principal payment (5/12th)	<u>493,750</u>
	<u>\$2,084,691</u>

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

Reserve Portion	\$1,487,326
Interest and Sinking Portion:	
October 15, 2015 interest payment (5/6th)	190,365
April 15, 2016 principal payment (5/12th)	<u>579,167</u>
	<u>\$2,256,858</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

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2012 - 13	2013 -14	2013 -14	2014 - 15
Cash Balance	\$ 2,297,519	\$ 2,316,144	\$ 2,316,144	\$ 2,308,066
Revenues				
Transfer from:				
Utility Fund	\$ 1,569,335	\$ 1,569,335	\$ 1,569,335	\$ 1,569,335
WWTP Construction	0	0	0	0
Debt Service Reserve	0	0	0	0
Interest Income	12,023	10,000	6,264	6,000
Bond proceeds	1,616	0	0	0
	<u>\$ 1,582,975</u>	<u>\$ 1,579,335</u>	<u>\$ 1,575,599</u>	<u>\$ 1,575,335</u>
Total Resources	\$ 3,880,494	\$ 3,895,479	\$ 3,891,742	\$ 3,883,401

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2012 - 13	2013 -14	2013 -14	2014 - 15
Principal	\$ 1,205,000	\$ 1,200,000	\$ 1,200,000	\$ 1,185,000
Interest	359,350	379,676	379,676	354,275
Paying Agent Fees	0	4,000	4,000	4,000
Total Expenditures	\$ 1,564,350	\$ 1,583,676	\$ 1,583,676	\$ 1,543,275

Ending Cash Balance	<u>\$ 2,316,144</u>	<u>\$ 2,311,803</u>	<u>\$ 2,308,066</u>	<u>\$ 2,340,126</u>
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FY 2014 REQUIRED BALANCE

2,084,691

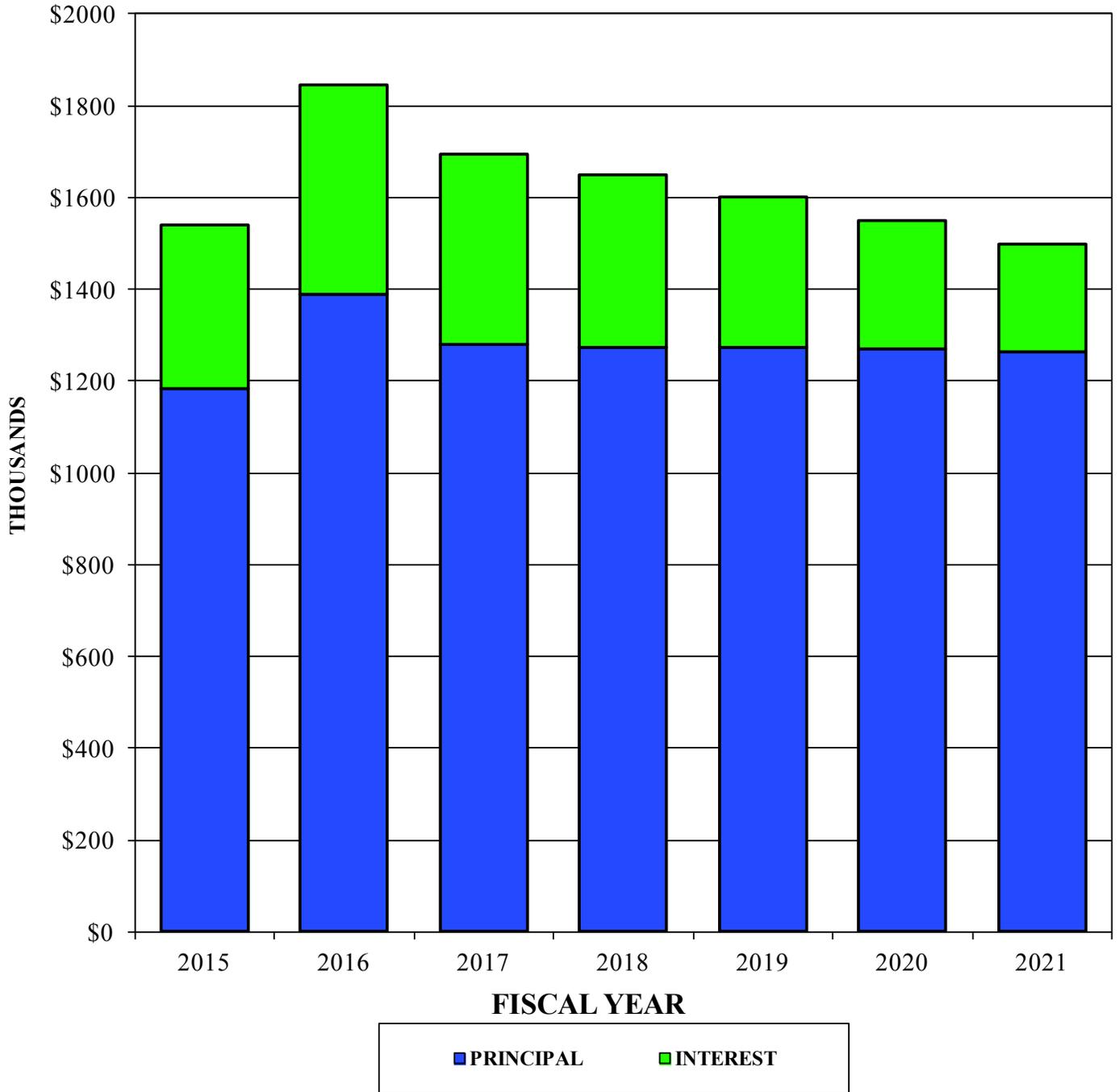
FY 2015 REQUIRED BALANCE

2,256,858

WATERWORKS & SEWER SYSTEM DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		ESTIMATED DEBT FISCAL TOTALS		GRAND TOTALS		
	Principal	Interest	Principal	Interest	PRINCIPAL	INTEREST	TOTAL
2014 - 15	1,185,000	354,275	0	0	1,185,000	354,275	1,539,275
2015 - 16	1,165,000	321,875	225,000	135,000	1,390,000	456,875	1,846,875
2016 - 17	1,055,000	286,000	225,000	128,250	1,280,000	414,250	1,694,250
2017 - 18	1,050,000	253,425	225,000	121,500	1,275,000	374,925	1,649,925
2018 - 19	1,050,000	213,350	225,000	114,750	1,275,000	328,100	1,603,100
2019 - 20	1,045,000	172,850	225,000	108,000	1,270,000	280,850	1,550,850
2020 - 21	1,040,000	132,300	225,000	101,250	1,265,000	233,550	1,498,550
2021-22	285,000	91,950	225,000	94,500	510,000	186,450	696,450
2022-23	285,000	81,800	225,000	87,750	510,000	169,550	679,550
2023-24	285,000	71,438	225,000	81,000	510,000	152,438	662,438
2024-25	285,000	61,075	225,000	74,250	510,000	135,325	645,325
2025-26	285,000	50,463	225,000	67,500	510,000	117,963	627,963
2026-27	285,000	39,850	225,000	60,750	510,000	100,600	610,600
2027-28	185,000	29,025	225,000	54,000	410,000	83,025	493,025
2028-29	180,000	22,200	225,000	47,250	405,000	69,450	474,450
2029-30	180,000	15,600	225,000	40,500	405,000	56,100	461,100
2030-31	100,000	9,000	225,000	33,750	325,000	42,750	367,750
2031-32	100,000	6,000	225,000	27,000	325,000	33,000	358,000
2032-33	100,000	3,000	225,000	20,250	325,000	23,250	348,250
2033-34			225,000	13,500	225,000	13,500	238,500
2034-35			225,000	13,500	225,000	13,500	238,500
TOTAL	10,145,000	2,215,475	4,500,000	1,410,750	14,645,000	3,639,725	18,284,725

UTILITY REVENUE BOND DEBT SERVICE SCHEDULE



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

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/14	2014-15 PRINCIPAL DUE	2014-15 INTEREST DUE	2014-15 TOTAL DUE
SERIES 2007	2,000,000	4.10	2027	1,300,000	100,000	52,000	152,000
SERIES 2009	1,690,000	4.14	2029	1,350,000	85,000	55,226	140,226
SERIES 2009 Ref	860,000	2.30	2015	195,000	100,000	5,350	105,350
SERIES 2010 Ref	8,775,000	3.00	2021	5,400,000	800,000	188,450	988,450
SERIES 2013	2,000,000	2.90	2033	1,900,000	100,000	53,250	153,250
TOTAL ALL ISSUES				\$10,145,000	\$1,185,000	\$354,276	\$1,539,276

Water and Sewer Revenue Bonds Series 2007

Proceeds from the 2007 Series funded the following projects:

Non potable irrigation, Lift Station repair & upgrades, Center Way Sewer 400 block; painting of the Balsam Tower, and Utility relocates on Hwy 288/332; and FM 2004.

Water and Sewer Revenue Bonds Series 2009

Proceeds from the 2009 Series funded

Three water wells (two replacements, one new)

SERIES 2009 REFUNDING BONDS

Water and Sewer Revenue Bonds Series 1993 A (REFUNDED)

Proceeds from the 1993A Series funded the following projects:

Sewer line replacements on all or a portion of Poinsettia, Wisteria, Palm Lane, Camellia, Jasmine, Circle Way, Cherry, Acacia, Mimosa, Oak Dr. South, Circle Way / Oak Drive, Camellia, Gardenia, Blackberry, Caladium, Cypress and Jonquil.

Lift Station Rehabilitations at Lift Station # 1, Huisache Lift Station, Magnolia Lift Station and Sycamore Lift Station.

Water and Sewer Revenue Bonds Series 1996 (REFUNDED)

Proceeds from the 1996 Series funded the following projects:

Water line replacements on all or a portion of Pin Oak, Palm Lane, Caladium, Redwood, Cypress, Jonquil, Gardenia, Hawthorn, Daisy, Blossom, Moss, Bois D' Arc, Walnut, FM 2004, Winding Way, Trumpet Vine, Grapevine and Azalea.

Sewer line replacements on all or a portion of Carnation, Caladium Court and Winding Way.

Construction of a new one million gallon ground storage tank.

Construction of new and rehabilitation of existing Sewer lines and lift stations to enable the City to provide sewer service to undeveloped areas in the northeast portion of the City. Actual construction of this project has not yet commenced.

SERIES 2010 REFUNDING BONDS

Wastewater Treatment Plant Revenue Bonds Series 2000 (REFUNDED)

Proceeds from the 2000 Series funded the expansion of the Wastewater Treatment Plant.

Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water system expansion Northwest production and storage.

Repair and repaint Dow elevated storage tank.

Local lift station renovation.

Replace sanitary sewers on Center Way and Begonia.

UTILITY SYSTEM PLEDGED REVENUE COVERAGE PROJECTIONS

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Projected</u>	<u>2015</u> <u>Proposed</u>	
OPERATING REVENUES:					
251 0000 343 1000	Water Sales	\$ 3,645,928	\$ 3,832,442	\$ 3,832,442	\$ 4,005,735
251 0000 343 1100	Braz. Cty. Cons. Dist.	22,934	23,500	23,500	23,500
251 0000 343 1600	Bulk Water	0	0	0	0
251 0000 343 1700	Water for City	88,500	90,630	84,750	88,550
251 0000 343 2000	Senior disc.	(191,380)	(200,000)	(200,000)	(203,000)
251 0000 346 1000	Write-offs	(4,938)	0	0	0
251 0000 344 2000	Sewer Sales	3,412,733	3,656,419	3,656,419	3,788,560
251 0000 346 2000	Write-offs	(4,348)	0	0	0
251 0000 343 2200	Reclaimed Water	0	0	41,245	16,000
251 0000 322 1300	Permits	16,620	18,000	18,000	18,000
251 0000 341 0100	Tap Fees	35,845	12,000	85,000	14,650
251 0000 341 0200	Reconnection penalty	201,381	190,000	190,000	190,000
251 0000 341 0300	Transfer Fees	890	700	700	700
<u>Interest</u>					
251 0000 394 0000	Utility Fund	14,901	14,562	3,000	3,780
252 0000 394 0000	Contingency fund	2,038	2,000	400	500
253 0000 394 0000	Capital Project Fund	4,552	4,000	1,100	1,000
254 0000 394 0000	Debt Service Fund	12,023	10,000	6,264	6,000
257 0000 394 0000	2013 Construction Fund	317	0	1,000	0
<u>Other Revenue</u>					
251 0000 362 3000	NSF Check charge	3,470	5,000	5,000	5,000
251 0000 362 3500	Site Rent	116,627	138,724	140,535	147,140
251 0000 362 4010	EnerNOC contract	9,279	0	5,000	5,000
251 0000 367 1012	Alternative Fuel Credit - 2012	39,084	0	0	0
251 0000 367 1013	Alternative Fuel Credit - 2013	0	0	37,735	0
251 0000 396 0000	Sales Tax Discount	942	900	900	900
<i>Total Operating Revenues</i>		<u>7,427,398</u>	<u>7,798,877</u>	<u>7,932,990</u>	<u>8,112,015</u>
OPERATING EXPENDITURES:					
<i>Dept. 5000 Utility Admin.</i>		441,857	470,629	496,490	489,290
251 5000 441 7900	Depreciation	(4,495)			
251 5000 491 1300	Equip. Repl transfer	(31,550)	(34,229)	(35,935)	(35,935)
<i>Dept. 5400 Water Production</i>		3,740,041	2,940,635	3,220,540	3,266,935
251 5400 442 7900	Depreciation	(468,818)			
251 5400 491 1300	Equip. Repl. Transfer	(43,390)	(52,235)	(52,235)	(77,820)
<i>Dept. 6000 Wastewater collection</i>		2,268,177	2,393,153	2,374,510	2,435,945
251 6000 444 7900	Depreciation	(1,334,966)			
251 6000 491 1300	Equip Repl. Transfer	(161,035)	(157,303)	(157,305)	(152,940)
<i>Total Operating Expenditures</i>		<u>4,405,821</u>	<u>5,560,650</u>	<u>5,846,065</u>	<u>5,925,475</u>
NET AVAILABLE OPERATING REVENUES					
		<u>\$ 3,021,577</u>	<u>\$ 2,238,227</u>	<u>\$ 2,086,925</u>	<u>\$ 2,186,540</u>
Debt Service: (Maximum Annual Requirement)					
Principal	\$	1,205,000	\$ 1,200,000	\$ 1,200,000	\$ 1,185,000
Interest		359,350	379,676	379,676	354,275
Maximum Debt Service Requirements	\$	<u>1,564,350</u>	<u>\$ 1,579,676</u>	<u>\$ 1,579,676</u>	<u>\$ 1,539,275</u>
Net Available Revenues per Maximum Debt Service Requirements					
	\$	1.93	\$ 1.42	\$ 1.32	\$ 1.42
<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>					
Debt Service: (Average Annual Requirements)					
Principal & Interest	\$	650,551	\$ 697,008	733,692	870,701
Net Available Revenues per Average Debt Service Requirements					
	\$	4.64	\$ 3.21	2.84	2.51

70th Anniversary Photo Contest
Photographer: Terry Allen
Category: Uniquely Lake Jackson
Location: Lake Jackson Fire Station



GENERAL PROJECT FUND

The General Projects Fund provides for a wide variety of capital projects including occasional large equipment purchases.

The major revenue source for this fund is "year-end transfers" from the General Fund. At the end of each fiscal year actual General Fund revenues and expenditures are compared. If there are excess revenues a portion of these will be transferred to the General Projects Fund. Some may also be transferred to the Parks Fund and some will be left in the General Fund to increase the fund balance if necessary.

In some years, we are able to budget in the General Fund a transfer to the General Projects Fund. FY 07-08 was the last time we were able to budget a transfer (\$112,339 was budgeted). Since that time we have relied on "year-end" savings to provide transfers to this fund.

Over the last fifteen years this fund has received the following transfers from the General Fund.

FY 99-00	\$678,000	FY 05-06	\$660,000	FY 11-12	\$494,741
FY 00-01	700,000	FY 06-07	0	FY12-13	765,000
FY 01-02	790,000	FY 07-08	1,912,339	FY13-14	1,000,000
FY 02-03	325,000	FY 08-09	0		
FY 03-04	370,000	FY 09-10	900,000		
FY 04-05	500,000	FY 10-11	650,000		

GENERAL PROJECTS FUND

Vision Process

One of the previous goals set by City Council in 2006 was to reorganize the CIP document to better prioritize projects. This was under the Vision Element to "Maintain Infrastructure".

This goal has been accomplished in large part through stand alone CIP workshops with City Council each spring. This year Council held its seventh annual workshop. Working with staff, City Council rated and prioritized projects. Then based on their rating, projects were placed in categories of 1-2 years, 3-5 years, 6-10 years and "future bond issues." Priorities for FY 14-15 are listed below:

Plantation Drive 4-lane Transition	\$238,000
Replace Police Station Flat Roof	135,000
Master Plan	110,000
CNG Public Access & Service Center Medical Entrance	100,000
Pecan Lakes Outfall Lining	71,500
Oyster Bend S/D Bridge	70,000
Replace Fire Bunker Gear & Air Packs (annual)	60,000
Transit Funding	50,000
Civic Center Carpet	50,000
Pedestrian Crossing Improvements	42,000
Magnolia Channel Lining	40,000
Bunker Renovation (Semi-annual)	35,000
Sidewalks (annual)	35,000
A/C Replacement (annual)	25,000
Demo of Condemned Buildings (annual)	20,000
Move Antenna from Hospital	20,000

GENERAL PROJECT FUND

“Aerway” Fairway Aerifier	15,000
Rec Center Gym Curtain	15,000
Museum Elevator Repairs	13,300
Replace AC Clubhouse & Maintenance Building	10,000
Rec Center Roof Repair	<u>7,000</u>
	<u>\$ 1,161,800</u>

One of the key vision elements established by City Council was to "maintain infrastructure." The guiding principle adopted by Council was to "maintain existing facilities and infrastructure at current high standards."

Council members, directors, department heads and citizen requests identified the various projects to be considered for funding. The visioning process has helped to formalize the manner in which projects are reviewed and funded.

IMPACT ON OPERATING BUDGET

Some of the recommended projects are related to maintenance of facilities, equipment or infrastructure. The primary impact of these "projects" is that they do not have to be funded in the operating budget. However, over the last few years we have worked to put many of these maintenance items back in the operating budget. Examples include the Street Panel Replacement Program, Vinyl Striping Program and Joint Sealant Program.

The use of these funds allows us to do small to mid-sized projects on a cash basis. We then use our debt process to do the larger more complex projects as are approved by the voters from time to time.

The other funding source we use for major projects is the 1/2¢ optional sales tax (Economic Development Fund). The plan for funding the rehabilitation and upgrade of our downtown streets is into its third phase. These improvements were identified by a citizen committee working in concert with a consultant and city staff in 2003. The third of six phases will be in design by the end of 2014 and will be under construction in 2015 at a cost of approximately \$2.4 million.

Also, City Council has approved a plan to extend utilities to the airport/Alden Subdivision from ½ cent funds, some \$1.5 million is coming from the ½ cent optional sales tax fund. The remaining \$5.5 million is coming from Revenue Bonds.

The downtown revitalization plan meets the vision element to "Enable Growth and Revitalization" following the guiding principle of "Promoting quality growth following the established master plan". In this case we are following the adopted Downtown Revitalization Master Plan adopted by City Council and the plans for the development of a business park around the airport/Alden subdivision property.

Speaking of Master Plans, we are allocating \$110,000 from last year and \$110,000 from this year's funds to pay for the complete update of our city's Master Plan. The last full update was done in 1995.

Overall, having the General Projects Fund has allowed us to do projects (whether maintenance or capital) without putting a greater burden on our taxpayers. Projects here are done on a cash basis, so there is no on-going debt payment to provide for. Therefore the greatest impact to our operating budget from this fund is to help keep our maintenance and operations tax rate low. To fund the general projects recommended this year of \$1,161,800 from this fund would have required approximately seven (7) additional cents on the tax rate for one year.

GENERAL PROJECTS FUND

Anticipated Cash Flow

RESOURCES	ACTUAL 2009 - 10	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	PROJECTED 2013 - 14	PROPOSED 2014 - 15
Fund Balance	\$ 1,612,185	\$ 1,378,001	\$ 1,353,205	\$ 1,475,195	\$ 1,370,331	\$ 1,674,870
Revenues						
Special Assessment Fees	2,349	4,712		10,757		
Fire Gear Grant	54,679					
Reimbursement - Clute						
Interest Income	4,955	4,615	5,472	4,795	1,000	1,000
Reimbursement - SECO Grant			82,395			
Residual Transfer of Bond Funds						
Reimbursement - Misc			20,433			
Grant - Oyster Creek Clearing	753,646					
CDBG Grant				154,277		
Proceeds from Asset Disposal					47,500	
Transfer from General Fund	900,000	650,000	765,000	750,000	1,000,000	
Transfer from General Fund						
	1,715,629	659,327	873,300	919,829	1,048,500	1,000
Total Resources	\$ 3,327,814	\$ 2,037,328	\$ 2,226,505	\$ 2,395,024	\$ 2,418,831	\$ 1,675,870
EXPENDITURES	ACTUAL 2009 - 10	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	PROJECTED 2013 - 14	PROPOSED 2014 - 15
Previously Approved Projects	\$ 1,949,813	\$ 684,123	\$ 751,310	\$ 1,024,693	\$ 743,961	\$
Additional Proposed Projects						1,161,800
Total Expenditures	# 1,949,813	684,123	751,310	1,024,693	743,961	1,161,800
Ending Fund Balance	\$ 1,378,001	\$ 1,353,205	\$ 1,475,195	\$ 1,370,331	\$ 1,674,870	\$ 514,070

GENERAL PROJECTS FUND

Project History and Additional Adopted Projects

EXPENDITURES	BUDGET																	
	YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED 2013-14	PROPOSED 2014-15	PROJECT TOTALS									
Demolition Jobs	96 - 14	\$ 200,000	\$ 115,805		17,384	7,845	20,000		\$ 161,034									
Alden Lake Legal and Consulting			(6,206)	6,359					153									
Transit	09-14	300,000	41,702	47,573	47,573	49,073	50,000		235,921									
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	(2,200)		-									
Bastrop Flood Study		38,800					38,800											
Floodplain - FEMA		28,000					28,000											
Master Plan	13-14						110,000											
<u>FACILITIES:</u>																		
Air Conditioning Replacements	97 - 14	240,000	134,307	10,621	13,383		20,000		178,311									
A/C Repl Animal Shelter	12-13	40,000				6,003	43,740		49,743									
A/C Repl Museum	12-13	20,000							-									
City Hall Generator Transfer Switch	12-13	18,500				18,500			18,500									
Records Storage - Old Courtroom	10-11	42,800		41,204					41,204									
Generator at Service Center	09-10	55,000	49,159	4,008					53,167									
Fuel Tank Monitoring System	11-12	13,200			11,026				11,026									
Mulch Site Driveway	11-12	24,000			6,567				6,567									
Service Center Asphalt driveway	11-12	40,000			39,664				39,664									
Civic Center Interior Painting	11-12	13,500			13,500				13,500									
Civic Center Chairs	11-12	100,000			83,440				83,440									
Library Public Area Painting	11-12	5,600			5,685				5,685									
Purchase Willow Dr. Car Wash	10-11	40,000		37,069	0				37,069									
GIS Protocols for Developers	07-08	50,000		24,375	1,145		24,480		50,000									
Low resolution Aerials	11-12	8,100			0				-									
Vertical Benchmark	08-09	16,000	14,274		793				15,067									
GIS (Drainage Component)	08-09	100,000		77,000	23,000				100,000									
Bunker Renovation Program	07-11	70,000	36,993	14,445	15,109				66,547									
Range Ball Dispensing Machine	11-12	5,595			0	4,495	1,100		5,595									
Remodel receptions / records	12-13	25,000				24,971			24,971									
Court Architect / F&E	07-08	350,000	334,325	15,668					349,993									
Architect - Museum Roof	11-12	17,000			12,544	5,410			17,954									
Roof Repair Museum	12-14	268,000				190,016	135,000		325,016									
Radio Communications	07-11	898,667	659,767	234,443					894,210									
Outdoor Pool repairs	10-11	45,000		43,225					43,225									
Municipal Court Fixture Replacements				10,480					10,480									
Lighting Grant - Fixture Replacement	11-12	83,000			82,395				82,395									
Flagridge Median Cut	12-13	5,000				4,862			4,862									
Animal Shelter Repairs	13-14	36,000					36,000											
<u>PAVING:</u>																		
Sidewalks / ADA Ramps	96 - 14	899,800	383,394	117,653	79,877	154,277	139,400		874,600									
Old Angleton Rd Repairs	12-13	250,000				98,095	99,641		197,736									
<u>DRAINAGE PROJECTS:</u>																		
Storm Pipe Replmt - FS #1	12-13	200,000				218,945			218,945									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">\$ 5,155,562</td> <td style="width: 10%; text-align: right;">\$ 1,900,664</td> <td style="width: 10%; text-align: right;">\$ 684,123</td> <td style="width: 10%; text-align: right;">\$ 751,310</td> <td style="width: 10%; text-align: right;">\$ 1,024,693</td> <td style="width: 10%; text-align: right;">\$ 743,961</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">\$ 4,891,951</td> </tr> </table>											\$ 5,155,562	\$ 1,900,664	\$ 684,123	\$ 751,310	\$ 1,024,693	\$ 743,961		\$ 4,891,951
	\$ 5,155,562	\$ 1,900,664	\$ 684,123	\$ 751,310	\$ 1,024,693	\$ 743,961		\$ 4,891,951										

GENERAL PROJECTS FUND

Project History and Additional Adopted Projects Continued

<i>EXPENDITURES</i>	BUDGET	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED	PROJECT
	YEAR								
New Projects Proposed for 2014-2015:									
Plantation Drive 4-lane Transition	14-15	238,000						238,000	
Replace Police Station Flat Roof	14-15	135,000						135,000	
Master Plan	14-15	110,000						110,000	
CNG Public Access & Service Center Medical Entrance	14-15	100,000						100,000	
Pecan Lakes Outfall Lining	14-15	71,500						71,500	
Oyster Bend S/D Bridge	14-15	70,000						70,000	
Replace Fire Bunker Gear & Air Packs	14-15	60,000						60,000	
Transit	14-15	50,000						50,000	
Civic Center Carpet	14-15	50,000						50,000	
Pedestrian Crossing Improvements	14-15	42,000						42,000	
Magnolia Channel Lining	14-15	40,000						40,000	
Bunker Renovation	14-15	35,000						35,000	
Sidewalks	14-15	35,000						35,000	
Air Conditioning Replacement	14-15	25,000						25,000	
Demolition Jobs	14-15	20,000						20,000	
Move Antenna from Hospital	14-15	20,000						20,000	
"Aerway" Fairway Aerifier	14-15	15,000						15,000	
Rec Center Gym Curtain	14-15	15,000						15,000	
Museum Elevator Repairs	14-15	13,300						13,300	
Replace AC Clubhouse & Maintenance Building	14-15	10,000						10,000	
Rec Center Roof Repair	14-15	7,000						7,000	
Total Proposed Projects		1,161,800	0	0	0	0	0	1,161,800	0
Total Expenditures		\$ 6,317,362	\$ 1,900,664	\$ 684,123	\$ 751,310	\$ 1,024,693	\$ 743,961	\$ 1,161,800	\$ 4,891,951

* These projects were approved mid-year by City Council.

GENERAL PROJECT CAPITAL IMPROVEMENT FUND

This plan is designed to set Capital Project priorities for future. This plan includes projects that may be funded from several sources, including bond issues.

As part of the annual budget process and the visioning process, City Council and City Staff, discuss projects appearing on the plan. At this meeting priorities and estimated costs are reassessed and new projects are discussed and added to the plan.

To help everyone understand the details of each particular project in the plan, a Capital Improvement Plan book was created. This book has several pages dedicated to each project. It gives a full description of the project, details on estimated cost and who proposed the project and why.

Citizen input is received throughout the year and requested projects are considered during goal setting and budget preparation. Citizens are also given an opportunity to provide their input at all budget workshops and hearings.

After all goal setting, capital projects, budget workshops and public hearings, the Capital Improvement Plan is adopted as part of the annual budget.

General Projects Capital Investment Plan

Proj No.	Vision Element	Staff	Project Description	FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
1	ST-004	Enable Growth	Public Works Director	Plantation Drive 4-lane Transition	GP \$ 238,000				
2	F-249	Maintain Infrastructure	Police Chief	Replace Police Station Flat Roof	GP \$ 135,000				
3	F-231	Maintain Infrastructure	Parks & Recreation Dir	Rec Center AC Roof Tops	ST \$ 125,000	ST \$ 125,000			
4	OT-002	Enable Growth	City Manager	Master Plan	GP \$ 110,000				
5	F-041	Well Managed City	Public Works Director	CNG Public Access & Service Center Medical Dr. Entrance	GP \$ 100,000				
6	F-172	Quality of Life	Parks & Recreation Dir	Automatic Entry & Restroom Doors	OT \$ 75,000				
7	D-041	Maintain Infrastructure	Public Works Director	Pecan Lakes Outfall Lining	GP \$ 71,500				
8	ST-117	Enable Growth	Assistant City Manager	Oyster Bend S/D Bridge	GP \$ 70,000	GP \$ 140,000	GP \$ 140,000		
9	F-230	Maintain Infrastructure	Fire Marshal	Replace Fire Bunker Gear & Air Packs	GP \$ 60,000	GP \$ 120,000	GP \$ 155,000	GP \$ 140,000	
10	OT-001	Quality of Life	City Manager	Transit Annually	GP \$ 50,000	GP \$ 100,000	GP \$ 150,000	GP \$ 250,000	
10	F-222	Maintain Infrastructure	Assistant City Manager	Civic Center Carpet	GP \$ 50,000				
10	ST-095	Quality of Life	Assistant City Manager	Pedestrian Crossing Improvements + (\$75,000 CDBG)	GP \$ 42,000				
10	D-042	Maintain Infrastructure	City Engineer	Magnolia Channel Lining (Ditch No. 6)	GP \$ 40,000	GP \$ 80,000			
10	F-078	Maintain Infrastructure	Finance Director	Bunker Renovation Semi -Annual	GP \$ 35,000	ST \$ 35,000	ST \$ 70,000		
10	SW-002	Maintain Infrastructure	City Engineer	Annual Sidewalk Repairs + (\$55,000 CDBG)	GP \$ 35,000	GP \$ 70,000	GP \$ 105,000	GP \$ 175,000	
10	F-015	Maintain Infrastructure	Assistant City Manager	Air Conditioning Replacement	GP \$ 25,000	GP \$ 50,000	GP \$ 75,000		
10	Demo	Enable Growth	Public Works Director	Demo of Condemned Buildings Annual	GP \$ 20,000	GP \$ 40,000	GP \$ 60,000		
10	F-184	Well Managed City	Fire Marshal	Move Antenna from Hospital	GP \$ 20,000				
10	F-227	Maintain Infrastructure	Finance Director	"Aerway" Fairway Aerifier Purchase	GP \$ 15,000				
10	F-239	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Gym Curtain	GP \$ 15,000				
10	F-229	Maintain Infrastructure	Assistant City Manager	Museum Elevator Repairs	GP \$ 13,300				
10	OT-3	Quality of Life	Parks & Recreation Dir	Paralympic Sport Chairs	OT \$ 12,500				
10	F-211	Maintain Infrastructure	Parks & Recreation Dir	Water Fountains & Bottle Fill Station	OT \$ 11,000				
10	F-200	Maintain Infrastructure	Finance Director	Replace AC Clubhouse & Maintenance Bldg.	GP \$ 10,000				
10	F-236	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Roof Repair	GP \$ 7,000				
10	F-247	Well Managed City	Fire Marshal	New Quint 75' ladder truck		GP \$ 850,000			
10	F-250	Maintain Infrastructure	Police Chief	City Wide Radio Projects		GP \$ 526,500	GP \$ 526,500		
10	ST-116	Maintain Infrastructure	Public Works Director	Asphalt Street Overlay Program		GP \$ 200,000	GP \$ 425,000		
10	ST-042	Well Managed City	Fire Marshal	Traffic Signal Priority Control		GP \$ 146,000	GP \$ 189,000		
10	SW-021	Maintain Infrastructure	Parks & Recreation Dir	MacLean Sidewalk Replacement		GP \$ 120,000			
10	F-212	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Window Replacement		GP \$ 109,000			
10	F-218	Maintain Infrastructure	Parks & Recreation Dir	Adult Softball Fence Replacement Annual (6)		ST \$ 100,000			
10	F-055	Maintain Infrastructure	Public Works Director	Large Truck Wash Down Area		GP \$ 75,000			
10	F-193	Maintain Infrastructure	Assistant City Manager	A/C Replacement Museum		GP \$ 65,000			
10	F-147	Maintain Infrastructure	Finance Director	Irrigation Lake Dredging		GP \$ 40,000			
10	F-251	Maintain Infrastructure	Parks & Recreation Dir	Security Camera Replacement		GP \$ 40,000			
10	F-214	Quality of Life	Parks & Recreation Dir	Rec Center Electronic Sign		GP \$ 35,000			
10	F-207	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Fire Alarm System Update		ST \$ 30,000			
10	F-244	Maintain Infrastructure	Finance Director	Irrigation Repairs		GP \$ 30,000			
10	F-166	Quality of Life	Parks & Recreation Dir	Press Box Building at Little Suggs		GP \$ 27,000			
10	SW-012	Quality of Life	Parks & Recreation Dir	Lake Rd. Sidewalk (Trail) to Target		GP \$ 27,000			
10	F-238	Maintain Infrastructure	Parks & Recreation Dir	Skatepark Renovation		GP \$ 26,400			
10	ST-114	Maintain Infrastructure	Public Works Director	Oak Drive South at Sportsplex				GP \$ 170,000	
10	F-162	Quality of Life	Parks & Recreation Dir	Bermuda Grass & Irrigation Zone at Little Suggs		GP \$ 20,000			
10	F-177	Maintain Infrastructure	Fire Marshal	Fire Station 1 Exterior Painting		GP \$ 16,000			
10	F-185	Maintain Infrastructure	Parks & Recreation Dir	Re-Establish MacClean Park Drainage		GP \$ 15,000			
10	F-215	Maintain Infrastructure	Parks & Recreation Dir	Lap Pool Hair Strainer		GP \$ 8,000			
10	F-223	Maintain Infrastructure	Assistant City Manager	Council Chambers Carpet/Chairs		GP \$ 8,000			
10	F-233	Maintain Infrastructure	Parks & Recreation Dir	Gym Floor Resurfacing/Repair		GP \$ 7,000			

General Projects Capital Investment Plan

Proj No.	Vision Element	Staff	Project Description	FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
10	F-248	Well Managed City	Fire Marshal	New Pumper Fire Truck		GP \$ 650,000			
10	F-237	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Roof Replacement		ST \$ 310,000			
10	F-137	Quality of Life	Parks & Recreation Dir	YSC Complex Parking - Girls Softball		ST \$ 237,000			
10	F-115	Maintain Infrastructure	Parks & Recreation Dir	Dunbar Pavilion Restroom		ST \$ 211,000			
10	F-167	Maintain Infrastructure	Parks & Recreation Dir	Replace Lighting on both Fields at Suggs		GP \$ 211,000			
10	F-128	Maintain Infrastructure	Parks & Recreation Dir	Dunbar Football Field Lights		GP \$ 197,000			
10	F-219	Maintain Infrastructure	Parks & Recreation Dir	Girl's Softball Fence Replacement Annual (6)		ST \$ 140,000			
10	ST-102	Maintain Infrastructure	City Engineer	Plantation Spur		GP \$ 132,000			
10	F-148	Quality of Life	Finance Director	Additional Parking Paving		ST \$ 101,000			
10	F-165	Quality of Life	Parks & Recreation Dir	New Concession at Suggs Field		GP \$ 79,000			
10	F-094	Maintain Infrastructure	Parks & Recreation Dir	Gymnasium Wall & Window		ST \$ 69,000			
10	F-243	Quality of Life	Finance Director	Deck Conversion		ST \$ 56,000			
10	EN-004	Well Managed City	City Engineer	GIS - Water & Sewer Phase		GP \$ 50,000			
10	F-252	Quality of Life	Parks & Recreation Dir	Dog Park		ST \$ 50,000			
10	F-209	Maintain Infrastructure	Parks & Recreation Dir	Natorium Lighting		ST \$ 49,000			
10	F-144	Quality of Life	Parks & Recreation Dir	Jasmine Tennis Court Fence Replacement		ST \$ 37,000			
10	F-203	Maintain Infrastructure	Fire Marshal	Fire Station No. 1 Rear Drive		GP \$ 33,000			
10	F-202	Maintain Infrastructure	Police Chief	Animal Shelter Parking Expansion		GP \$ 32,000			
10	F-228	Quality of Life	Finance Director	Trees & Landscape Enhancement		ST \$ 32,000			
10	F-163	Quality of Life	Parks & Recreation Dir	Additional Asphalt Parking at Suggs		GP \$ 29,000			
10	F-176	Maintain Infrastructure	Fire Marshal	Fire Station Security Camera Upgrade		GP \$ 27,000			
10	F-206	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Hand Dryers		ST \$ 26,000			
10	F-075	Maintain Infrastructure	Finance Director	Irrigation Lake Aerator		ST \$ 25,000			
10	F-208	Maintain Infrastructure	Parks & Recreation Dir	Rec Center Restroom Stalls		ST \$ 25,000			
10	F-232	Maintain Infrastructure	Parks & Recreation Dir	MacLean Pavillion Stage Rehab		ST \$ 22,000			
10	F-234	Maintain Infrastructure	Parks & Recreation Dir	Garland Tennis Resurface		ST \$ 19,000			
10	F-235	Maintain Infrastructure	Parks & Recreation Dir	Jasmine Tennis Resurface		ST \$ 19,000			
10	F-216	Maintain Infrastructure	Parks & Recreation Dir	Painting of Natatorium Walls		ST \$ 16,000			
10	F-173	Quality of Life	Assistant City Manager	Automatic Entry Doors Court & City Hall		OT \$ 15,760			
10	F-217	Maintain Infrastructure	Parks & Recreation Dir	Pool Deck Coating		ST \$ 15,000			
10	F-213	Quality of Life	Parks & Recreation Dir	Weight Room Fans		ST \$ 14,000			
10	F-168	Quality of Life	Parks & Recreation Dir	Addition of Two New Batting Cages at Suggs		GP \$ 13,000			
10	F-102	Maintain Infrastructure	Fire Marshal	Fire Station Storage Room		GP \$ 11,000			
10	F-151	Quality of Life	Finance Director	Pavillion Tent		ST \$ 5,000			
10	ST-100	Quality of Life	Public Works Director	Plantation/Garland Traffic Signal			GP \$ 175,000		
10	F-057	Maintain Infrastructure	Public Works Director	Vehicle Canopy at Service Center			GP \$ 125,000		
10	F-105	Maintain Infrastructure	Finance Director	De-Watering Lake System			GP \$ 106,000		
10	F-143	Quality of Life	Finance Director	Purchase Land next to Golf Course Entr.			GP \$ 105,000		
10	SW-018	Quality of Life	Parks & Recreation Dir	Jasmine Pocket Park Trail			ST \$ 98,000		
10	ST-043	Maintain Infrastructure	Public Works Director	Plantation Drive Curb Replacement			GP \$ 78,750		
10	F-159	Quality of Life	Parks & Recreation Dir	Add Security Lighting to MacLean Trail			GP \$ 75,000		
10	F-157	Quality of Life	Parks & Recreation Dir	Boat Ramp / Pier at Wilderness Park			GP \$ 60,000		
10	F-246	Maintain Infrastructure	Finance Director	Backhoe Purchase			GP \$ 60,000		
10	F-183	Maintain Infrastructure	Public Works Director	Service Center Yard Expansion			GP \$ 30,000		
10	F-245	Quality of Life	Finance Director	Foot Bridge to Hole #1 Tee			ST \$ 30,000		
10	SW-007	Quality of Life	City Engineer	Lake Rd at Timbercreek Subdivision			GP \$ 27,000		
10	SW-015	Quality of Life	City Engineer	OM Roberts Walk			GP \$ 27,000		
10	F-074	Maintain Infrastructure	Finance Director	Storage Building/Outdoor Scoreboard			GP \$ 24,000		
10	ST-066	Maintain Infrastructure	Public Works Director	OCD Median Restoration			GP \$ 23,100		

General Projects Capital Investment Plan

Proj No.	Vision Element	Staff	Project Description	FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
10	F-086	Quality of Life	Finance Director	Driving Range Canopy			GP \$ 19,000		
10	SW-016	Quality of Life	City Engineer	LJ Manor Walk - Garland/Plantation			GP \$ 17,000		
10	F-180	Well Managed City	Parks & Recreation Dir	Rec Center Building Outdoor Signage			GP \$ 11,950		
10	ST-113	Quality of Life	Assistant City Manager	Railroad Quiet Zones				GP \$ 778,000	
10	F-079	Quality of Life	Finance Director	Driving Range Expansion				ST \$ 421,000	
10	F-120	Quality of Life	Parks & Recreation Dir	Girls Softball Restroom Facility				ST \$ 263,000	
10	ST-024	Enable Growth	City Engineer	Chestnut Extension				GP \$ 128,000	
10	F-122	Maintain Infrastructure	Assistant City Manager	Concrete Jasmine Parking Lot				GP \$ 90,000	
10	F-169	Quality of Life	Parks & Recreation Dir	Steel Building Cover for Batting Cages at Suggs				GP \$ 50,000	
10	ST-115	Maintain Infrastructure	Public Works Director	Old Angleton Road Marigold Inter. Ph. 2				GP \$ 22,500	
10	F-196	Quality of Life	Assistant City Manager	Install Lighted Lettering on Civic Center, Lib & Museum				GP \$ 17,602	
10	F-189	Maintain Infrastructure	Parks & Recreation Dir	MacLean Food Service & Concession Bldg					
10	ST-091	Enable Growth	Assistant City Manager	Circle Way (Downtown Revitalization Plan)					ST \$ 6,925,000
10	ST-002	Enable Growth	Assistant City Manager	Parking Way (Downtown Revitalization)					ST \$ 3,690,000
10	ST-012	Maintain Infrastructure	City Engineer	S. Hollow Subdivision - Concrete					GO \$ 3,659,000
10	ST-003	Enable Growth	Assistant City Manager	That Way (Downtown Revitalization)					ST \$ 3,080,000
10	ST-083	Enable Growth	Assistant City Manager	West Way (Downtown Revitalization Plan)					ST \$ 2,660,000
10	F-101	Enable Growth	Fire Marshal	Fire Station #3					GO \$ 2,628,000
10	F-119	Quality of Life	Parks & Recreation Dir	Dunbar Football Complex					GO \$ 2,523,000
10	ST-103	Maintain Infrastructure	City Engineer	This Way - FM 2004 to Lake Road					GO \$ 2,324,000
10	F-139	Quality of Life	Parks & Recreation Dir	Develop Skate Park @ MacLean Park					GO \$ 2,081,000
10	ST-085	Enable Growth	Assistant City Manager	N. Parking Place (Downtown Revitalization Plan)					ST \$ 1,670,000
10	F-117	Quality of Life	Parks & Recreation Dir	Pee Wee/Pixie Complex @ Madge Griffith					GO \$ 1,597,000
10	ST-094	Maintain Infrastructure	City Engineer	Plantation Drive - Sycamore to Dixie					GO \$ 1,524,000
10	ST-072	Maintain Infrastructure	City Engineer	Plantation - Sycamore to 332 Turnout 4 Lane					GO \$ 1,489,000
10	ST-13B	Maintain Infrastructure	City Engineer	Southern Oaks - North of Willow Drive					GO \$ 1,452,000
10	ST-13A	Maintain Infrastructure	City Engineer	Southern Oaks - South of Willow Drive					GO \$ 1,428,000
10	ST-105	Maintain Infrastructure	City Engineer	This Way - Lake Road to SH 332/288					GO \$ 1,226,000
10	D-013	Maintain Infrastructure	City Engineer	Flag Lake Drainage					GO \$ 1,000,000
10	F-012	Well Managed City	City Manager	City Hall Expansion					GO \$ 1,000,000
10	ST-005	Quality of Life	City Engineer	Plantation Drive 2 Lane Bridge					GO \$ 937,500
10	F-028	Well Managed City	Public Works Director	Service Center Expansion					GO \$ 750,000
10	ST-039	Maintain Infrastructure	City Engineer	North Shady Oaks					GO \$ 697,000
10	ST-007	Maintain Infrastructure	City Engineer	Willenberg Paving					GO \$ 586,000
10	ST-073	Quality of Life	City Engineer	Medical Dr. - Sea Center to Canna 2 - Lane					GO \$ 566,000
10	ST-035	Maintain Infrastructure	City Engineer	Oleander - Hickory to Maple					GO \$ 528,000
10	SW-017	Quality of Life	Parks & Recreation Dir	Connect Dow Centennial Trail to Wilderness					GO \$ 526,000
10	SW-019	Quality of Life	Parks & Recreation Dir	Dow Centennial Trail Expansion					GO \$ 526,000
10	D-023	Maintain Infrastructure	Public Works Director	Lake Sealy/Lake Jackson Outfall Ditch					GO \$ 500,000
10	ST-029	Maintain Infrastructure	City Engineer	Hickory - Mimosa to Oleander					GO \$ 493,000
10	ST-045	Maintain Infrastructure	City Engineer	Forest Oaks Lane					GO \$ 471,000
10	ST-078	Maintain Infrastructure	City Engineer	S. Yaupon - Walnut to Oleander					GO \$ 442,000
10	SW-020	Quality of Life	Parks & Recreation Dir	Complete Mall to College Trail					GO \$ 421,000
10	ST-036	Maintain Infrastructure	City Engineer	Bois D Arc					GO \$ 402,000
10	ST-038	Maintain Infrastructure	City Engineer	Pin Oak					GO \$ 388,000
10	ST-032	Maintain Infrastructure	City Engineer	Lotus - Hickory to past S. Yaupon					GO \$ 360,000
10	F-240	Maintain Infrastructure	Parks & Recreation Dir	Locker Room Locker Renovation					GO \$ 250,000
10	ST-006	Maintain Infrastructure	City Engineer	Balsam Paving					GO \$ 221,000
10	ST-081	Maintain Infrastructure	City Engineer	Plantation Magnolia to SH 332 Turnout					GO \$ 216,000

General Projects Capital Investment Plan

Proj No.	Vision Element	Staff	Project Description	FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
10	F-113	Quality of Life	Parks & Recreation Dir	YSC Parking at Lake and Oak Drive South - Soccer					GO \$ 215,000
10	D-040	Maintain Infrastructure	Public Works Director	Sycamore and Ditch 9 Crossing					GO \$ 100,000
10	F-226	Well Managed City	Public Works Director	Sign Shop Improvements					GO \$ 30,000
10	F-170	Quality of Life	Parks & Recreation Dir	Facility Bleachers			ST \$ 450,000		
10	F-253	Maintain Infrastructure	Police Chief	Animal Shelter Kennel Replacements	GP	\$ 215,000			
General Project Total				\$ 1,385,300	\$ 3,495,900	\$ 4,853,260	\$ 2,106,800	\$ 1,940,102	\$ 51,581,500

FUNDING SOURCE		FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
GP:	General Project Fund	\$ 1,161,800	\$ 3,205,900	\$ 3,289,500	\$ 1,528,800	\$ 1,256,102	\$ -
GO:	General Obligation Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,556,500
CO:	Certificates of Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ST:	Economic Development (Half Cent Sales Tax)	\$ 125,000	\$ 290,000	\$ 1,548,000	\$ 578,000	\$ 684,000	\$ 18,025,000
OT:	Other	\$ 228,500	\$ -	\$ 15,760	\$ -	\$ -	\$ -
Total Revenue Sources		\$ 1,515,300	\$ - \$ 3,495,900	\$ 4,853,260	\$ 2,106,800	\$ 1,940,102	\$ 51,581,500

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

ST-04	Plantation Drive 4-lane to 2-lane Transition	GP
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Project Type		Streets				
Strategic Plan		Enable Growth				
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	
Debt Issuance	Yes					
Design	0					
Construct	0	238,000				238,000
Other	0					

Description :
This project would provide a drainage structure and pavement to cross the Plantation Drive Ditch at either Loganberry or Silverlace to transition westbound traffic from 4-lane divided roadway section to the 2-lane roadway section.



Estimated Project Cost:	Original	Revised
Design	26,500	27,000
Construct	175,750	176,000
Other	35,000	35,000
Total	237,250	238,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Public Works Director

Funding: General Projects Fund

Justification
Until the Plantation Drive 2 Lane Bridge is built (ST-5), westbound traffic has to be transitioned from a 4-lane divided roadway section to a 2-lane roadway section. Currently this transition occurs just south of Buc-ees. With proposed development of the Woodson tracts this transition would be eliminated and the 4-lane divided roadway would be extended and a new transition would be required. The drainage structure required for this transition could be reused as part of a planned crossover in the future when the bridge is built.

Supplemental Information:

Impact of capital investment on operating budget:

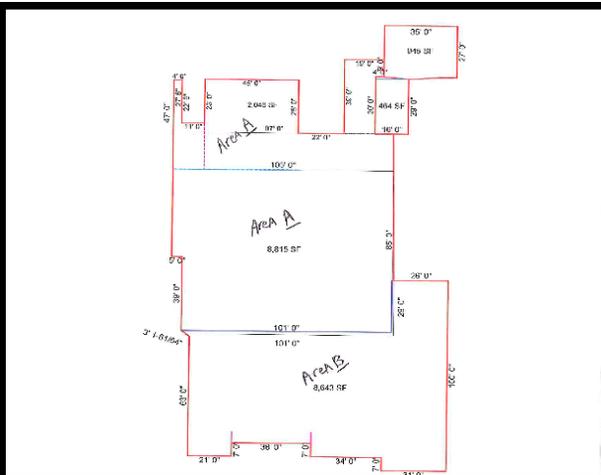
Estimated Useful Life of Capital Investment:

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

F-249	Replace Police Station Flat Roof	GP
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
	No	FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Design	0					
Construct	0	135,000				135,000
Other	0					

Description :
 Replace flat roof on PD. Area (A) has an original built-up roof and 1-inch foam with Duro-Last roof system. In this are will remove the Duro-Last membrane and the foam. The original built-up roof will be left in place and will install a new 1-inch poly ISO board and new 50 mil Duro-Last. Area (B) only has one roof system. Will install a 1-inch poly ISO and new 50 mil Duro-Last over the existing membrane in this area. Budget pricing includes cost for engineering, roof consultant, wind storm certification, Tipps/Tapps fee and other related cost to complete reroofing project.



Estimated Project Cost:	Original	Revised
Design		0
Construct	135,000	135,000
Other		0
Total	135,000	135,000

Base CCI 249.5 Increase 1.00
 Current CCI 249.5
 Submitted 2014

Assigned: Police Chief

Funding: General Projects Fund

Justification
 Roof material is 20+ years and is no longer under warranty.

Supplemental Information:
 Estimated provided by JACO Roofing on April 7, 2014.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-231	Rec Center A/C Roof Tops	ST
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	125,000	125,000			250,000
Other	0					

Description :
Replacement of air handling units #1, 2, 4 & 5 with McQuay 35 on units with installation. Total is \$250,000. Split into two years. These last two phases will complete the rec center AC replacement project.



Estimated Project Cost:	Original	Revised
Design		0
Construct	250,000	250,000
Other		0
Total	250,000	250,000
Base CCI	249.5	Increase
Current CCI	249.5	1.00

Assigned: Parks & Recreation Director

Funding: Half-Cent Sales Tax Fund

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, #2, #4 & #5 and their coordinating control systems are the last of the units to replace at the recreation center.

Supplemental Information:
2013-14 replacement of air handling Unit #3 and coordinating control system (\$135,000)

Impact of capital investment on operating budget:

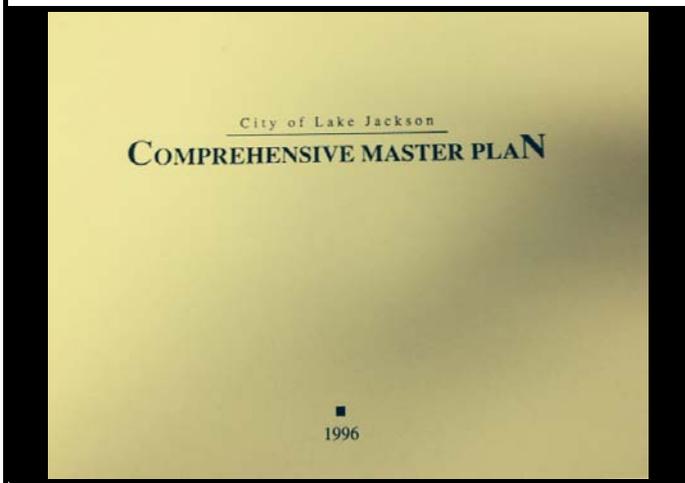
Estimated Useful Life of Capital Investment:

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

OT-2	Master Plan	GP
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Project Type	Other					
Strategic Plan	Enable Growth					
Financial Plan						
	Prior Years	Projected				Total
		FY14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
	Yes					
Design	110,000	110,000				220,000
Construct	0					
Other	0					

Description :
Update the City's Comprehensive Master Plan. The last update occurred in 1995 and cost approximately \$220,000 over a two year period.



Estimated Project Cost:		Original	Revised
Design		220,000	220,000
Construct			0
Other			0
Total		<u>220,000</u>	<u>220,000</u>
Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: City Manager

Funding: General Projects Fund

Justification
It is time for the 20 year update of the City's Master Plan. City Council and Planning Commission are scheduled to interview Kindig Keast on April 21, 2014.

Supplemental Information:
This project is budgeted over two fiscal years. City is in process of interviewing Kindig Keast to lead project.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-41	CNG Public Access & Service Center Medical Dr. Entrance	GP
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Project Type	Facility					
Strategic Plan	Well Managed City					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
	No					
Design	0					
Grant Match	0	100,000				100,000
Other	0					

Description :
Add second entrance to Service Center off of Medical Drive and add 3,000 and 3,600 psi public access fuel station (matching share).



Estimated Project Cost:		Original	Revised
Design			0
Construct		400,000	400,000
Other	Grant	(300,000)	-300,000
Total		100,000	100,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Public Works Director

Funding: General Projects Fund

Justification

It does not appear that a private partner will construct the CNG Public Access but the funds originally proposed for the Service Center Medical Dr. Entrance could be used as the City's match on a 25/75 grant proposal.

Supplemental Information:

Operating Cost Impact: Should operate in the black if we sell 100 gallons per day at \$0.75 over cost of compression and \$20,000 per year in equipment replacement and maintenance cost.

Impact of capital investment on operating budget: \$ -

Estimated Useful Life of Capital Investment:

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

F-172	Automatic Entry & Restroom Doors	OT
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Project Type	Facility
Strategic Plan	Enhance Quality of Life

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

Description :
Replace existing front doors and bathrooms doors with handicap accessible doors for the disabled at the Recreation Center, City Hall and Municipal Court. This is paid 100% by CDBG Funds



Estimated Project Cost:	Original	Revised
Design		0
Construct	75,000	75,000
Other		0
Total	75,000	75,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Parks & Recreation Director

Funding: Other
CDBG

Justification
We have several members and patrons who are disabled and need assistance to enter the facility. We also provide adaptive recreation programs and will soon be recognized as a paraolympic sport club

Supplemental Information:

Impact of capital investment on operating budget:

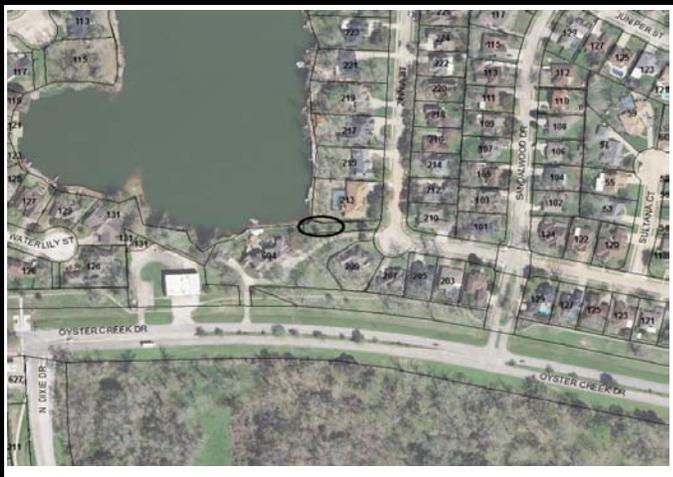
Estimated Useful Life of Capital Investment:

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

D-41	Pecan Lakes Outfall Lining	GP
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Project Type	Drainage					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	
	No					
Design	0					
Construct	0	71,500				71,500
Other	0					

Description :
This project would install a cured in-place liner inside the existing 60" diameter corrugated metal pipe (CMP) outfall into Pecan Lakes near 213 Zinnia and repair a damaged bulkhead.



Estimated Project Cost:	Original	Revised	
Design		0	
Construct	71,500	71,500	
Other		0	
Total	71,500	71,500	
Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: Public Works Director

Funding: General Projects Fund

Justification

The storm sewer system for the Pecan Lakes subdivision outfalls into Pecan Lake in several locations including through a 60" diameter CMP adjacent to 213 Zinnia. The bottom of this CMP has rusted out allowing water to run under the pipe creating a sinkhole and erosion in the yard and around the bulkhead of the adjacent property owner at 213 Zinnia.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-230	Replace Fire Bunker Gear & Air Packs	GP
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Project Type	Other					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 2014-15	1-2 YRS	3-5 YRS	6-10 YRS	
	No					
Design	0					
Construct	0					
Other	0	60,000	120,000	155,000	140,000	475,000

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.



Estimated Project Cost:	Original	Revised	
Design		0	
Construct		0	
Other	475,000	475,000	
Total	475,000	475,000	
Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submit Date	2014		

Assigned: Fire Marshal

Funding: General Projects Fund

Justification

Supplemental Information:

Fire Bunker Gear (50) at \$2,500 ea.; Air Packs (50) at \$7,000 ea.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

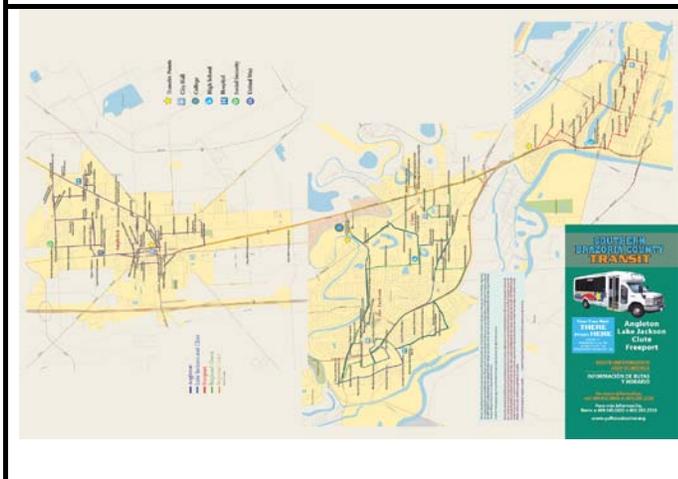
Bunker Gear 10 Years / Air Packs 12 - 15 Years

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

OT-1	Transit Annually	GP
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Project Type	Other					
Strategic Plan	Enhance Quality of Life					
Financial Plan						
	Prior Years	Projected				Total
		FY14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
	Yes					
Design						
Construct	0					
Other	150,000	50,000	100,000	150,000	250,000	700,000

Description :
Annual transit share for fixed bus route service in city. Service is provided by Connect Transit and is primarily funded by Federal Transportation grant dollars allotted to our region. The fixed route links the cities of Angleton, Lake Jackson, Clute and Freeport and provides services to key areas such as hospitals, county offices, college and shopping centers.



Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	50,000	50,000
Total	50,000	50,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

Impact of capital investment on operating budget: Eventually move expense to operating budget.

Estimated Useful Life of Capital Investment:

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

ST-95	Pedestrian Crossing Improvements	GP
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Project Type	Streets					
Strategic Plan	Enhance Quality of Life					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	42,000				42,000
Other	0					

Description :
The intersections of Any Way, That Way, Oak Drive, Circle Way and Yaupon Street at Oyster Creek Drive need additional pedestrian crossing lights and crosswalk paintings. Project will include Audible Pedestrian Signals at all intersections.



Estimated Project Cost:		Original	Revised
Design			0
Construct		116,750	117,000
Other	CDBG	(75,000)	-75,000
Total		41,750	42,000
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Assistant City Manager

Funding: General Projects Fund
CDBG

Justification
Audible Pedestrian Signals are currently required by the MUTCD at all new or significantly reworked intersections and will soon be required at existing intersections. Audible Pedestrian Signals give audio cues to facilitate use of the pedestrian crossings by visually impaired persons.

Supplemental Information:
Additional Pedestrian crossing lights and painting - \$41,750; Audible Pedestrian Signals - \$75,000. Audible Pedestrian Signal eligible for Community Development Block Grant Funds

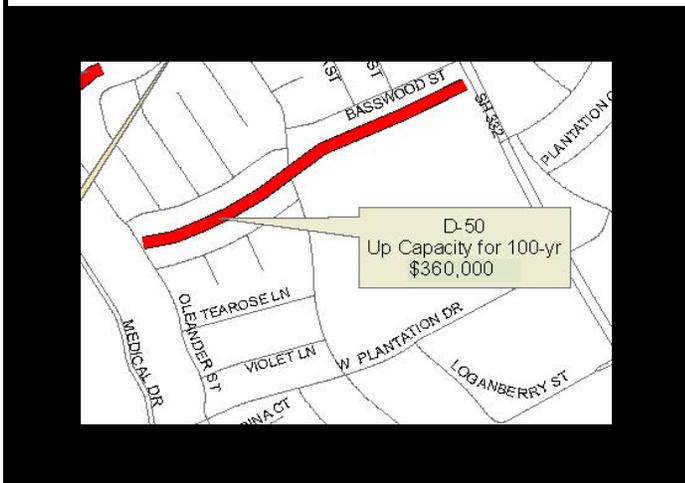
Impact of capital investment on operating budget: \$12,000 per year in equipment replacement.
Estimated Useful Life of Capital Investment: 10 Years

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

D-42	Magnolia Channel Lining (Ditch No. 6)	GP
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Project Type	Drainage					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	
	No					
Design	0					
Construct	0	40,000	80,000			120,000
Other	0					

Description :
Complete remaining channel lining that could not be completed with 2010 bond funds. Project will be completed over a three year period committing \$120,000 in CIP funds and \$240,000 in drainage operating funds.



Estimated Project Cost:	Original	Revised
Design		0
Construct	120,000	120,000
Other		0
Total	120,000	120,000
Base CCI	249.5	Increase
Current CCI	249.5	1.00

Assigned: City Engineer

Funding: General Projects Fund

Justification
This is a high priority drainage improvement between Basswood Street and Moss Rose Lane

Supplemental Information:

Impact of capital investment on operating budget: Commits all O&M drainage funds for next 3 years.

Estimated Useful Life of Capital Investment:

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

F- 78	Bunker Renovation Semi-Annual	GP
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Project Type	Fac-Golf					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	35,000	35,000	70,000		140,000
Other	0					

Description :
Renovation of approximately 10 to 12 bunkers and bunker complexes on a five year rotation throughout the golf course to maintain consistent playing conditions and enhance overall aesthetics. New sand, improved drainage and Soil Tac help to lessen erosion and contamination of bunkers that are normally created in the wet, humid climate of Southern Brazoria County.



Estimated Project Cost:	Original	Revised
Design		0
Construct	140,000	140,000
Other		0
Total	140,000	140,000
Base CCI	249.5	Increase
Current CCI	249.5	1.00

Assigned: Finance Director

Funding: General Projects Fund

Justification
The Wilderness GC maintenance staff propose that this will enhance the overall golfing experience, while keeping with the "Best in Class" motto, which is our course marketing and branding strategy.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

SW-2	Annual Sidewalk Repairs	GP
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Project Type	Sidewalks					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
	No					
Design	0					
Construct	0	35,000	70,000	105,000	175,000	385,000
Other	0					

Description :
Annual allotment of \$35,000 to fill in gaps in sidewalks (Most of these are on public property. If they are on private property, the owner is assessed). This project does not include sidewalks on homeowner property which is the responsibility of the homeowner. CDBG funds of \$55,000 being added to FY14-15 to refurbish ADA curb cuts.



Estimated Project Cost:		Original	Revised
Design			0
Construct		90,000	90,000
Other	CDBG	(55,000)	-55,000
Total		35,000	35,000
Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification
Numerous repairs of public owned sidewalks are in need of repair.

Supplemental Information:
Sidewalks repairs to N. Yaupon will continue until it is complete.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F- 15	Air Conditioning Replacement	GP
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	Yes					
Design	0					
Construct	0	25,000	50,000	75,000		150,000
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.



Estimated Project Cost:	Original	Revised
Design		
Construct	25,000	25,000
Other		
Total	<u>25,000</u>	<u>25,000</u>
Base CCI	249.5	Increase
Current CCI	249.5	1.00

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification
The City has historically replaced one to two units per year as needed. This has worked well for our smaller units, however, larger units are nearing the end of their life cycle at the Library, Museum and Civic Center and cost as much as \$20,000 per unit.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

DEMO	Demo of Condemned Buildings	GP
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Project Type	Drainage
Strategic Plan	Maintain Infrastructure

Financial Plan		Projected					Total
	Prior Years	FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt Issuance	Yes						
Design	0						
Construct	0						
Other	75,000	20,000	40,000	60,000			195,000

Description :
Housing demolition.



<u>Estimated Project Cost:</u>	<u>Original</u>	<u>Revised</u>
Design		0
Construct		0
Other	20,000	<u>20,000</u>
Total	<u>20,000</u>	<u>20,000</u>

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

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:

Estimated Useful Life of Capital Investment:

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

F-184	Move Antenna from Hospital	GP
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Project Type	Facility					
Strategic Plan	Well Managed City					
Financial Plan						
	Prior Years	Projected				Total
		FY14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	20,000				20,000
Other	0					

Description :
Move Fire Department antennas/repeaters from the hospital roof to new 190 foot tower at Police Department.



Estimated Project Cost:	Original	Revised
Design		0
Construct	20,000	20,000
Other		0
Total	20,000	20,000
Base CCI	249.5	Increase
Current CCI	249.5	1.00

Assigned: Fire Marshal

Funding: General Projects Fund

Justification
In 1999 the antennas/repeaters were placed at the hospital because it was the highest point in the city. This was a gentlemen's agreement at no cost to the Fire Department. During Hurricane Ike we needed to place a small generator at the hospital to power the repeaters if the power went out. The new tower at PD is 190 feet and has backup power. We do not have to worry about the hospital asking us to remove the items or providing backup power.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F- 227	"Aerway" Fairway Aerifier Purchase	GP
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Project Type	Fac-Golf					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0					
Other	0	15,000				15,000

Description :
Purchase new "Aerway" brand fairway / rough PTO tractor driven aerifier.



Estimated Project Cost:	Original	Revised
Design		0
Construct	15,000	15,000
Other		0
Total	15,000	15,000
Base CCI	249.5	Increase
Current CCI	249.5	1.00

Assigned: Finance Director

Funding: General Projects Fund

Justification
Currently we are borrowing an aerifier from Galveston Country Club. This past year we were able to aerify the fairways one time. With the purchase of our own piece of equipment we will be able to do this 3-4 times a year. This helps to reduce the inherent compaction problems associated with peder clay soil and golf cart traffic. This will improve turf quality both from an agronomic perspective and to better meet the golfer's expectations.
Compaction problems are currently being addressed with the addition of an acid product to the irrigation system. Increased aerification will reduce the quantities of chemical necessary. In the long term the estimated savings are \$2,000 to \$2,500 a year.

Supplemental Information:

Impact of capital investment on operating budget:

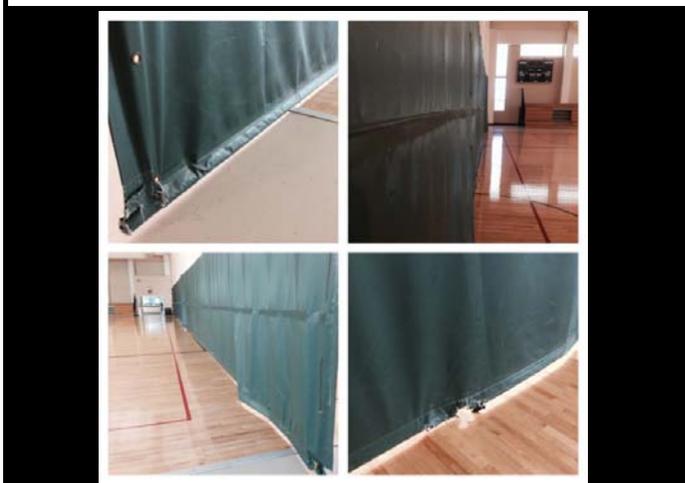
Estimated Useful Life of Capital Investment:

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

F-239	Rec Center Gym Curtain	GP
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	15,000				15,000
Other	0					

Description :
Replacement of gym separation curtain, with coordinating motor and holding pods, installation of materials.



Estimated Project Cost:	Original	Revised	
Design		0	
Construct	15,000	15,000	
Other		0	
Total	15,000	15,000	
Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: Parks & Recreation Director

Funding: General Projects Fund

Justification
The current curtain divider is 15 years old and no longer operational. The wear and tear on the current divider is uneven and unsafe with the bottom metal buttons exposed which causes a safety concern.

Supplemental Information:
Replace broken/torn gym divider curtain. 100x20 curtain material with 9'6" of vinyl. Replacement of bottom batten tube, cables and top batten with band clamps.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-229	Museum Elevator Buttons	GP
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
	No					
Design	0					
Construct	0					
Other	0	13,300				13,300

Description :
Replace inside operating panel, phone and hall fixtures to vandal proof design.



Estimated Project Cost:	Original	Revised
Design		0
Construct	13,286	13,300
Other		0
Total	13,300	13,300

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification
Current panel buttons have been repaired multiple times. Visitors apply too much pressure to the elevator control buttons and break the plastic housing around the buttons, causing the buttons to move inside the panel. When this happens the panel is no longer safe to use, leading the museum staff to close the elevator. According to the technicians replacement parts for these control buttons are scarce and are becoming more expensive as a result.

Supplemental Information:
An alternative would be replacing the phone and hallway fixtures only at \$8,100.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

OT - 3	Paralympic Sport Chairs	OT
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Project Type	Other						
Strategic Plan	Enhance Quality of Life						
Financial Plan							
	Prior Years	Projected					Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt Issuance	No						
Design	0						
Construct	0						
Other	0	12,500					12,500

Description :
8 (Eagle) x-change tornado multi-adjustable court chairs



Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		12,500	12,500
Total		<u>12,500</u>	<u>12,500</u>
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Parks & Recreation Director

Funding: Other
CDBG

Justification
Used to facilitate paralympic programs. **Add to Equipment Replacement also.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-211	Water Fountain & Bottle Fill Station	OT
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	11,000				11,000
Other	0					

Description :
Replace six (6) water fountains and bottle fill stations. New units would replace old fountains as well as provide a bottle fill station which includes a green ticker counting the number of bottles saved from the landfill.



Estimated Project Cost:		Original	Revised
Design			0
Construct		10,500	11,000
Other			0
Total		<u>10,500</u>	<u>11,000</u>
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Parks & Recreation Director

Funding: Other
CDBG

Justification
Our current water fountains are wearing down and we have had to call for repairs several times throughout the year.

Supplemental Information:
Decrease maintenance spent on continual repairs. In 2013 spent \$4917 on replacement parts and repairs.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-200	Replace AC ClubHouse & Maintenance Bldg.	GP
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
	No					
Design	0					
Construct		10,000				10,000
Other	0					

Description :
 Replace AC and Heating System for dining and bathroom area of clubhouse, including air handler with heart, evaporator coil, t-stat, and condensing unit. Five ton system for clubhouse, 4-ton for maintenance building.



<u>Estimated Project Cost:</u>	<u>Original</u>	<u>Revised</u>	
Design		0	
Construct	10,000	10,000	
Other		0	
Total	10,000	10,000	
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Finance Director

Funding: General Projects Fund

Justification
 Existing units are faltering at a high rate with increased cost to repair.

Supplemental Information:
 Reduce short-term cost to repair and minimize the business discomfort to patrons visiting the facility when the existing AC units are not operational.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

F-236	Rec Center Roof Repair	GP
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Project Type	Facility					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt Issuance	No					
Design	0					
Construct	0	7,000				7,000
Other	0					

Description :
Repair and install damaged gutters and downspouts, 45 mil Firestone TPO Roofing system with 1/2 cover board.



Estimated Project Cost:	Original	Revised	
Design		0	
Construct	7,000	7,000	
Other		0	
Total	7,000	7,000	
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Parks & Recreation Director

Funding: General Projects Fund

Justification

Supplemental Information:
Remove existing roof system. Furnish and install roof system. Replace rusted and damaged gutters and downspouts. Clean up & haul away debris.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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 2013-14 budget the balance available will be \$852,401. At the April 14, 2014 capital projects workshop City Council proposed spending \$307,000 from this fund as follows:

Water Production Scada Radio	\$95,000
Copper Treatment	82,000
Chlorine Addition	55,000
Ground Storage Level Transmitters & Electrical	50,000
Ground Storage Tank Access	25,000
	<u>\$307,000</u>

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 2014, City Council held its eighth annual C.I.P. Workshop to continue the efforts of its visioning process.

IMPACT ON OPERATING BUDGET

The Scada Radio will reduce the annual telephone charges related to the communication between the wells, pump stations and storage tanks. Copper treatment will increase the operating budget by \$32,000 per year for the chemicals. However, for 2014-15 the impact will be \$16,000 since it will be implemented mid-year. The chlorine addition will provide the infrastructure needed to maintain chlorine residuals. This will decrease the need for flushing lines – saving manpower and lost water.

UTILITY PROJECTS FUND

Anticipated Cash Flow

<i>RESOURCES</i>	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	PROJECTED 2013 - 14	PROPOSED 2014 - 15
Cash Balance	\$ 676,711	\$ 657,439	\$ 943,964	\$ 1,052,006	\$ 852,401
Revenues					
Interest Income	\$ 3,686	3,263	4,552	1,100	1,000
Transfer from Utility Fund	0	500,000	175,000	300,000	
Contributions & Donations	0	28,970	0	0	
	<u>\$ 3,686</u>	<u>\$ 532,232</u>	<u>\$ 179,552</u>	<u>\$ 301,100</u>	<u>\$ 1,000</u>
Total Resources	<u>\$ 680,397</u>	<u>\$ 1,189,671</u>	<u>\$ 1,123,516</u>	<u>\$ 1,353,106</u>	<u>\$ 853,401</u>

<i>EXPENDITURES</i>	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	PROJECTED 2013 - 14	PROPOSED 2014 - 15
Previously Approved Projects	\$ 22,958	\$ 245,707	\$ 71,510	500,705	
Additional Proposed Projects					\$ 307,000
Total Expenditures	<u>\$ 22,958</u>	<u>\$ 245,707</u>	<u>\$ 71,510</u>	<u>\$ 500,705</u>	<u>\$ 307,000</u>
Ending Cash Balance	<u>\$ 657,439</u>	<u>\$ 943,964</u>	<u>\$ 1,052,006</u>	<u>\$ 852,401</u>	<u>\$ 546,401</u>

UTILITY PROJECTS FUND
Project History and Additional Adopted Projects

<i>EXPENDITURES</i>	BUDGET								
	YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ESTIMATED 2013 - 14	PROPOSED 2014 - 15	PROJECT TOTALS
WATER PROJECTS:									
Meter Replacement Program	02-09	811,000	735,240				110,000		845,240
Driveway replacements	11-12				119,214				119,214
Hwy 332 waterline upsizing	11-12				35,218				35,218
Fence at Beechwood Tower	12-13	38,000				17,000			17,000
HWY 332 Balsam tower water mai	12-13	125,000					125,000		
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					124,500		124,500
Total Water Projects		1,140,500	735,240	0	183,652	52,010	359,500	0	1,205,402
SEWER PROJECTS:									
Emergency repairs - 2004 smoke test residential houses-	12-13	10,000		22,958			10,000		10,000
Lift Station 9A	12-13	20,000				19,500			19,500
Waterline at Dow Tower	12-13	40,000							
Palm Lane Sewer							131,205		
Total Sewer Projects		70,000	0	22,958	0	19,500	141,205	0	52,458
OTHER PROJECTS / EQUIPMENT :									
Wastewater Lab A/C	11-12	65,000			62,055				62,055
Total Other Projects / Equipment		65,000	0	0	62,055	0	0	0	62,055
Total Water and Sewer Projects		1,275,500	735,240	22,958	245,707	71,510	500,705	0	1,319,916
New Projects Proposed for 2014-2015									
Water Production Scada Radio								95,000	0
Copper Treatment								82,000	0
Chlorine Addition								55,000	0
Ground Storage Level Transmitters & Electrical								50,000	
Ground Storage Tank Access								25,000	
Total Proposed Projects								307,000	0
Total Expenditures		\$ 1,275,500	\$ 735,240	\$ 22,958	\$ 245,707	\$ 71,510	\$ 500,705	\$ 307,000	\$ 1,319,916

UTILITY PROJECTS CAPITAL IMPROVEMENT PLAN

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

Proj No.	Vision Element	Staff	Project Description	FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future
1	WAT-045	Maintain Infrastructure	Public Works Director	Water Production Scada Radio	UP \$ 95,000				
2	WAT-138	Maintain Infrastructure	Public Works Director	Copper Treatment	UP \$ 82,000				
3	WAT-076	Maintain Infrastructure	Public Works Director	Chlorine Addition	UP \$ 55,000				
4	WAT-100	Maintain Infrastructure	Public Works Director	Ground Storage Level Transmitters & Electrical	UP \$ 50,000				
5	WAT-137	Maintain Infrastructure	Public Works Director	Ground Storage Tank Access	UP \$ 25,000				
6	SEW-083	Maintain Infrastructure	Public Works Director	Shady Oaks Lane		UP \$ 82,000			
7	SEW-090	Enable Growth	Public Works Director	Extension of Sewer to Airport		RB \$ 4,500,000			
8	SEW-068	Maintain Infrastructure	Public Works Director	Azalea		UP \$ 115,000			
9	SEW-072	Maintain Infrastructure	Public Works Director	Clover Sewer Line Replacement		UP \$ 114,000			
10	SEW-081	Maintain Infrastructure	Public Works Director	Pin Oak / Pin Oak Court		UP \$ 112,000			
11	WAT-034	Maintain Infrastructure	Public Works Director	Meter Replacement (every other year)		UP \$ 110,000	UP \$ 110,000	UP \$ 330,000	UP \$ 110,000
12	SEW-065	Well Managed City	Public Works Director	Lift Station Emergency Power		UP \$ 106,000			
13	WAT-091	Maintain Infrastructure	Public Works Director	Persimmon		UP \$ 95,000			
14	WAT-086	Maintain Infrastructure	Public Works Director	Ironwood		UP \$ 84,000			
15	WAT-013	Maintain Infrastructure	Public Works Director	Clover		UP \$ 74,000			
16	WAT-134	Enable Growth	Public Works Director	Oak Drive Elevated Tank			RB \$ 1,577,000		
17	WAT-043	Maintain Infrastructure	Public Works Director	Repaint Tanks			RB \$ 526,000	RB \$ 1,052,000	RB \$ 526,000
18	WAT-118	Maintain Infrastructure	Public Works Director	Forest Drive, 200 & 300 blocks			UP \$ 288,000		
19	SEW-006	Maintain Infrastructure	Public Works Director	Center Way - Narcissus to End Going East			UP \$ 211,000		
20	WAT-049	Maintain Infrastructure	Public Works Director	Chestnut 100 & 200 Blocks			RB \$ 156,000		
21	WAT-047	Maintain Infrastructure	Public Works Director	Carnation 100-300 Block			UP \$ 151,000		
22	WAT-016	Maintain Infrastructure	Public Works Director	Center Way - Narcissus to Sycamore			UP \$ 79,000		
23	WAT-116	Maintain Infrastructure	Public Works Director	Garland Court			UP \$ 65,000		
24	WAT-058	Maintain Infrastructure	Public Works Director	Sweetgum Ct.			UP \$ 64,000		
25	WAT-112	Maintain Infrastructure	Public Works Director	Jasmine 400 Block			UP \$ 44,000		
26	WAT-075	Maintain Infrastructure	Public Works Director	Crepe Myrtle Ct.			UP \$ 36,000		
27	WAT-017	Maintain Infrastructure	Public Works Director	Oyster Creek Court			UP \$ 32,000		
28	WAT-051	Maintain Infrastructure	Public Works Director	Leeder Ct.			UP \$ 27,000		
29	SEW-073	Maintain Infrastructure	Public Works Director	Forest Lane / Forest Court			UP \$ 25,000		
30	WAT-042	Maintain Infrastructure	Public Works Director	Iron Sequestering			UP \$ 24,000		
31	WAT-135	Maintain Infrastructure	Public Works Director	Water Well Replacement				RB \$ 1,578,000	RB \$ 526,000
32	SEW-089	Maintain Infrastructure	Public Works Director	Replacement of LS 25 Forcemain				RB \$ 1,051,000	
33	SEW-091	Maintain Infrastructure	Public Works Director	DCWRC 20YR Rehab				RB \$ 844,000	
34	SEW-088	Maintain Infrastructure	Public Works Director	Local Lift Station Renovations				RB \$ 600,000	RB \$ 250,000
35	SEW-087	Maintain Infrastructure	Public Works Director	Renovation of Lift Station 25				RB \$ 421,000	
36	WAT-084	Maintain Infrastructure	Public Works Director	Huisache				RB \$ 370,000	
37	WAT-054	Maintain Infrastructure	Public Works Director	Petunia				RB \$ 239,000	
38	SEW-076	Maintain Infrastructure	Public Works Director	Laurel				UP \$ 132,000	
39	SEW-079	Maintain Infrastructure	Public Works Director	Persimmon				UP \$ 131,000	
40	WAT-059	Maintain Infrastructure	Public Works Director	Sycamore 100 block				UP \$ 131,000	
41	SEW-074	Maintain Infrastructure	Public Works Director	Hyacinth				UP \$ 117,000	
42	SEW-082	Maintain Infrastructure	Public Works Director	Redbud Lane				UP \$ 113,000	
43	SEW-070	Maintain Infrastructure	Public Works Director	Cardinal				UP \$ 108,000	
44	WAT-014	Maintain Infrastructure	Public Works Director	Hyacinth				UP \$ 79,000	
45	WAT-048	Maintain Infrastructure	Public Works Director	Blackgum Court				UP \$ 77,000	
46	SEW-085	Maintain Infrastructure	Public Works Director	Willow Court				UP \$ 70,000	
47	SEW-054	Maintain Infrastructure	Public Works Director	Pecan Lane				RB \$ 63,000	
48	WAT-011	Maintain Infrastructure	Public Works Director	Cardinal				UP \$ 58,000	
49	WAT-089	Maintain Infrastructure	Public Works Director	Oleander & Oleander Court				UP \$ 52,000	
50	WAT-081	Maintain Infrastructure	Public Works Director	Greenbriar				UP \$ 47,000	
51	SEW-056	Maintain Infrastructure	Public Works Director	Huisache Street				RB \$ 36,000	
52	SEW-055	Maintain Infrastructure	Public Works Director	Huisache Court				RB \$ 33,000	

Utility Projects Capital Investment Plan

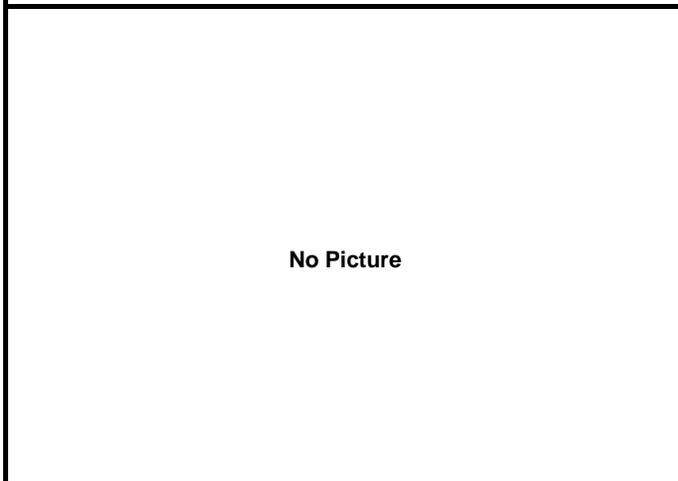
Proj No.	Vision Element	Staff	Project Description	FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future
53	WAT-085	Maintain Infrastructure	Public Works Director	Huisache Court				RB \$ 27,000	
54	WAT-083	Maintain Infrastructure	Public Works Director	Huckleberry				RB \$ 610,000	
55	WAT-078	Maintain Infrastructure	Public Works Director	Dogwood				RB \$ 500,000	
56	WAT-122	Maintain Infrastructure	Public Works Director	Daffodil, 100-500 Block				RB \$ 447,000	
57	WAT-095	Maintain Infrastructure	Public Works Director	Southern Oaks				RB \$ 352,000	
58	WAT-129	Maintain Infrastructure	Public Works Director	Banyan, 100-400 Block				RB \$ 336,000	
59	WAT-050	Maintain Infrastructure	Public Works Director	Corkwood 100 & 200 Block				RB \$ 263,000	
60	WAT-131	Maintain Infrastructure	Public Works Director	Arrowwood, 100, 200 & 300 Block				RB \$ 253,000	
61	WAT-087	Maintain Infrastructure	Public Works Director	Lotus				RB \$ 242,000	
62	WAT-132	Maintain Infrastructure	Public Works Director	Almond, 100 & 200 Block				RB \$ 234,000	
63	SEW-084	Maintain Infrastructure	Public Works Director	Southern Oaks				RB \$ 219,000	
64	WAT-093	Maintain Infrastructure	Public Works Director	Raintree				RB \$ 206,000	
65	WAT-094	Maintain Infrastructure	Public Works Director	S. Yaupon				RB \$ 176,000	
66	WAT-079	Maintain Infrastructure	Public Works Director	Forest Oaks				RB \$ 168,000	
67	WAT-072	Maintain Infrastructure	Public Works Director	Chestnut				RB \$ 162,000	
68	WAT-063	Maintain Infrastructure	Public Works Director	Wisteria 100, 500, 600 Blocks				RB \$ 161,000	
69	WAT-012	Maintain Infrastructure	Public Works Director	Willow Dr - Persimmon to Redbud				RB \$ 158,000	
70	WAT-101	Maintain Infrastructure	Public Works Director	Tulip Trail				RB \$ 150,000	
71	WAT-055	Maintain Infrastructure	Public Works Director	Poinsettia 100-400 Block				UP \$ 142,000	
72	WAT-082	Maintain Infrastructure	Public Works Director	Hickory				UP \$ 138,000	
73	WAT-062	Maintain Infrastructure	Public Works Director	White Oak & White Oak Ct.				RB \$ 129,000	
74	WAT-111	Maintain Infrastructure	Public Works Director	Larkspur				RB \$ 127,000	
75	SEW-077	Maintain Infrastructure	Public Works Director	Lily				UP \$ 125,000	
76	WAT-090	Maintain Infrastructure	Public Works Director	Pansy Path				UP \$ 123,000	
77	WAT-069	Maintain Infrastructure	Public Works Director	Bougainvillea				UP \$ 119,000	
78	WAT-097	Maintain Infrastructure	Public Works Director	Talisman				UP \$ 118,000	
79	WAT-130	Maintain Infrastructure	Public Works Director	Aster Lane, 100 Block				UP \$ 109,000	
80	WAT-074	Maintain Infrastructure	Public Works Director	Cottonwood				UP \$ 108,000	
81	SEW-067	Maintain Infrastructure	Public Works Director	Aster Lane				UP \$ 107,000	
82	WAT-073	Maintain Infrastructure	Public Works Director	Coffee				UP \$ 105,000	
83	WAT-057	Maintain Infrastructure	Public Works Director	Sage				UP \$ 102,000	
84	WAT-008	Maintain Infrastructure	Public Works Director	OCD - Circle Way to Yaupon				RB \$ 99,000	
85	WAT-009	Maintain Infrastructure	Public Works Director	OCD - Yaupon to Forest Drive				RB \$ 99,000	
86	WAT-096	Maintain Infrastructure	Public Works Director	Sugar Cane Trace				UP \$ 97,000	
87	WAT-102	Maintain Infrastructure	Public Works Director	This Way, 400 Block				UP \$ 94,000	
88	WAT-068	Maintain Infrastructure	Public Works Director	Balsam				UP \$ 90,000	
89	WAT-070	Maintain Infrastructure	Public Works Director	Buttercup				UP \$ 85,000	
90	SEW-053	Quality of Life	Public Works Director	Odor Control Improvement				UP \$ 80,000	
91	WAT-104	Maintain Infrastructure	Public Works Director	Sweetgum Court				UP \$ 79,000	
92	WAT-031	Maintain Infrastructure	Public Works Director	S Cedar Water Improvements				UP \$ 76,000	
93	WAT-071	Maintain Infrastructure	Public Works Director	Cacao				UP \$ 76,000	
94	WAT-109	Maintain Infrastructure	Public Works Director	Lotus, 500 Block				UP \$ 75,000	
95	WAT-067	Maintain Infrastructure	Public Works Director	Avocado Court				UP \$ 65,000	
96	WAT-105	Maintain Infrastructure	Public Works Director	Rose Trail				UP \$ 61,000	
97	WAT-133	Maintain Infrastructure	Public Works Director	Winding Way, 421 to 433				UP \$ 61,000	
98	SEW-075	Maintain Infrastructure	Public Works Director	Iris				UP \$ 58,000	
99	WAT-088	Maintain Infrastructure	Public Works Director	Nasturtium				UP \$ 58,000	
100	WAT-115	Maintain Infrastructure	Public Works Director	Hickory, 300 Block				UP \$ 56,000	
101	WAT-127	Maintain Infrastructure	Public Works Director	Bluebell Court				UP \$ 55,000	
102	WAT-098	Maintain Infrastructure	Public Works Director	Thistle Court				UP \$ 46,000	
103	WAT-106	Maintain Infrastructure	Public Works Director	Oak Hollow Circle				UP \$ 43,000	
104	WAT-056	Maintain Infrastructure	Public Works Director	Poplar Court				UP \$ 40,000	

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

WAT-45	SCADA Radio	UP
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Project Type	Water					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS
Debt	No					
Design	0					
Construct	0					
Other	0	95,000				

Description :
Currently SCADA signals for the water production and storage system are communicated between the wells, pump stations and storage tanks using dedicated telephone lines. This project will eliminate the phone lines and use broad spectrum (unlicensed) radios.



<u>Estimated Project Cost:</u>	<u>Original</u>	<u>Revised</u>
Design		0
Construct		0
Other	90,000	95,000
Total	90,000	95,000

Base CCI	237.4	Increase	1.05
Current CCI	249.5		

Assigned: Public Works Director

Funding: Utility Projects Fund

Justification

Increase reliability of control of water distribution and storage.

Supplemental Information:

Reduce telephone charges \$75,000 annually. Cost to Verizon would be \$3,600.

Impact of capital investment on operating budget:

(\$71,400)

Estimated Useful Life of Capital Investment:

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

WAT-138	Copper Treatment	UP
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Project Type	Water
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt	No						
Design	0						
Construct	0	82,000					
Other	0						

Description: Installation of equipment at all 12 wells to treat for copper

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Estimated Project Cost:			
		<u>Original</u>	<u>Revised</u>
Design			0
Construct		82,000	82,000
Other			<u>0</u>
Total		<u>82,000</u>	<u>82,000</u>
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Public Works Director

Funding: Utility Projects Fund

Justification

To meet TCEQ requiremets for Copper in our drinking water.

Supplemental Information:

The work will have to be done at all 12 wells. Install a galvanized rack for a control box. Install control box and controls. Install a 110 duplex for contol box. Install underground power and control for injection pump. 12 injection pumps and tanks.

Impact of capital investment on operating budget: \$32,000 per year for chemicals.

Estimated Useful Life of Capital Investment: 10 Years/ pumps 5 years

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

WAT-76	Chlorine Addition	UP
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Project Type	Water					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	
Debt	No					
Design	0					
Construct	0	55,000				
Other	0					

Description :
Install a Chlorine Booster Station at Dow Tower and Dunbar Tower.



Estimated Project Cost:	Original	Revised
Design		0
Construct	55,000	55,000
Other		0
Total	55,000	55,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Public Works Director

Funding: Utility Projects Fund

Justification
We are having problems keeping the chlorine residual above 0.5 mg/l

Supplemental Information:
Bad Water Bacteriology samples and having to flush Water Towers and fire hydrants more often to keep the water residual above 0.5 mg/l TECQ requirement.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

WAT-100	Ground Storage Level Transmitters	UP
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Project Type	Water					
Strategic Plan	Maintain Infrastructure					
Financial Plan						
	Prior Years	Projected				Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	
Debt	No					
Design	0					
Construct	0	50,000				
Other	0					

Description :
Install all new level transmitters and electrical.



Estimated Project Cost:		Original	Revised
Design			0
Construct		50,000	50,000
Other			0
Total		50,000	50,000
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Public Works Director

Funding: Utility Projects Fund

Justification
Need to update and replace old transmitters and electrical.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

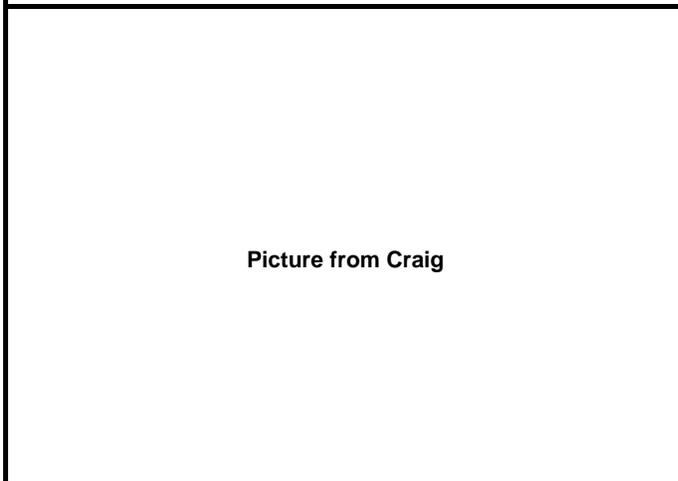
**City of Lake Jackson, Texas
Capital Improvement Program**

WAT-137	Ground Storage Tank Access	UP
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Project Type	Water
Strategic Plan	Well Managed City

Financial Plan							
	Prior Years	Projected					Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
	No						
Design	0						
Construct	0	25,000					
Other	0						

Description :
Install equipment at ground storage tanks to correct safety (access) deficiencies and comply w/TCEQ, AWWA and OSHA Standards.



Estimated Project Cost:	Original	Revised
Design	-	0
Construct	22,750	23,000
Other	2,250	2,000
Total	25,000	25,000

Base CCI 249.5 Increase 1.00
 Current CCI 249.5
 Submitted 2014

Assigned: Public Works Director

Funding: Utility Projects Fund

Justification
Interior ladders are deteriorating and need to be replaced to allow for annual inspections and maintenance.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

LONG TERM CAPITAL PROJECTS

In the Fiscal Year 1995-96 the following list of long-term projects identified by the Master Plan was presented for the first time in the Budget.

Through the Master Plan process, future major capital projects were identified. Whether these projects will be funded solely or partially by the city, in joint efforts with other governmental entities, or solely or partially by developers has yet to be determined. But, in order to adequately plan, some rough estimates of the costs of these projects are presented.

As we near the end of this master plan cycle and begin the process for the next major update of our master plan, it is interesting to note that we have or are completing most of the long term projects called for in the 1995 plan.

1. New Wastewater Treatment Plant. This \$13 million project was completed in 2004. The plant was upgraded to treat current flows in compliance with increasingly more stringent Government Environmental Regulations and expanded to allow for projected growth up to a population of approximately 40,000 residents.

2. There are two growth areas identified in the Master Plan north of F.M. 2004. Northwest Lake Jackson, generally the former prison farm area now known as Alden, and Northeast Lake Jackson the area east of S.H. 288 and north of F.M. 2004.

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.

Water should be available in 2015. We also have a recommendation for a \$4.5 million Bond Issue to extend sewer system to this same area. Engineering for the sewer system should begin in 2015.

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.

Besides the Airport itself, the first real beneficiary will be the Wayne Scott Prison Unit.

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

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.

C. Northwest Lake Jackson

This area was initially identified as a long range project in the master plan but moved to the forefront as core issues in the development of the former prison farm areas, which has been acquired by private interest will (Cresco) who are currently master planning this development. Negotiations are currently under way for the development of this 987 acre tract known as Alden and how funding of the various infrastructures will be provided.

As noted, a \$2.5 million water facility is currently in the design phase to provide water to the Airport and surrounding area. Brazoria County has donated about 4 acres east of the airport which will provide a location to receive Brazosport Water Authority water, ground storage and booster pumps along with water mains. \$4.5 million is being planned from Revenue Bonds to extend our sewer infrastructure to this site and connect directly to our current wastewater treatment plant.

This will serve the airport, TDCJ, the proposed businesses park and the business sections of the planned Alden development.

The above estimates are being revised as the full extent of the new Master planned Alden development becomes known.

The 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 (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 ac
- Multi-family is “capped” at 630 units
- The MMD will provide water, sewer, drainage specific to the project
- Current cost estimates to develop range from \$36 to \$40 million:
 - water \$3.5 million
 - sewer \$7.0 million
 - drainage \$12.4 million
 - detention \$13.2 million
 - other items under consideration:
 - *fire station \$2 million
 - *water tower \$2.4 million

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. Currently we are in very preliminary negotiations with a group seeking to build a subdivision on 400 acres just west of the proposed extension of N. Yaupon.

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 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

LONG TERM CAPITAL PROJECTS

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 FY2014/2015.

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.

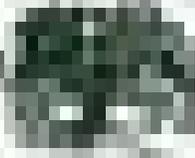
As you can see all of the major projects identified in the Master Plan are being addressed and should be complete by 2020.

The Next 20 Years

We have begun 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 net Master Plan. Council has authorized \$220,000 for this update.

When this plan is complete sometime in late 2015 or early 2016, 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.

ECONOMIC DEVELOPMENT FINANCING



ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is used to account for the revenue from the half cent sales tax. Voters approved the half-cent sales tax on May 6, 1995 and collection of the tax began in October, 1995. As specified on the ballot the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. Since its approval the half cent sales tax (Economic Development Fund) has provided funding for:

Outdoor Pool - \$595,865, opened June of 1996. Replaced the forty-year-old outdoor pool with a totally new facility.

Recreation Center - Opened May of 1998. This fund is providing the money for debt service payments on the \$7.3M Certificates of Obligation which were issued to fund the construction of "The Recreation Center-Lake Jackson". Additionally, this fund directly paid \$288,801 in architect fees and provides an annual subsidy of \$350,000 to the General Fund for the operation of the facility. The board has also approved providing \$600,000 in repairs to the center over a 2 year period, FY11-12 and FY12-13. Additional repairs (to the HVAC and ventilation sock) of \$188,000 are included in the FY13-14 LJDC budget.

Civic Center/Plaza - Opened April 1, 2000. This fund is providing the money to pay the debt service on the \$3,250,000 Certificates of Obligation issued to provide the construction funding.

These Certificates have since been refunded but this fund continues to pay its share of the refunding bonds

Youth Sportsplex - Completed in the fall of 1999. This fund provided the money to pay the debt service on \$2.7M Certificates of Obligation issued to provide construction funding. These bonds are now paid off.

Golf Course - This fund provided \$350,000 to pay for the service of the golf course architect. Additionally, the Lake Jackson Development Corporation has approved providing an annual subsidy of up to \$550,000 for Golf Course debt service through the 2022-23 fiscal year. The Wilderness Golf Course opened to the public in May 2004. The Lake Jackson Development Corporation has recommended, and City Council approved \$150,000 be budgeted through the 2014-15 fiscal year to provide a contingency for golf course operational expenses.

Downtown Revitalization Project - \$600,000 was authorized to hire an engineering and design team to develop a master plan for the replacement of downtown infrastructure. The first and second phases of the downtown project are complete. \$5M in Certificates of Obligation were issued for phase 2. This fund will provide up to \$500,000 a year for 20 years to pay the debt service on the certificates.

A \$2 million Certificate of Obligation was sold in March 2013 to fund Phase 3 (South Parking Place). Also, \$385,000 was provided in FY12-13 to fund the final portion of Phase 2 (This Way from Circle Way to SH332).

Downtown Maintenance - The Lake Jackson Development Board has also approved providing \$50,000 per year through fiscal year 2014-15 for maintenance of new landscaping and walks downtown.

Maclean Jogging Trail - The Lake Jackson Development Board provided \$150,000 to repave drought damage to MacLean Jogging Trail in FY11-12.

Park/Golf Course Projects - The LJDC recommended \$203,000 in FY13-14 and \$125,000 in FY14-15 to fund various parks and golf course project.

Airport/Alden Business Park - We have proposed the Gulf Coast Airport and Lake Jackson Business Park. In FY2013-14, \$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 recently sold to fund the initial \$2.5 million water system to service the airport and the several hundred acres of potential business park located east and south of airport.

Also, Council has and is discussing spending \$4.5 million to provide sewer service to this area.

The initial impetus for the utility extension was to provide water to the county airport. Brazoria County is building a new terminal building and their current well and septic system is inadequate.

We have been in discussions with the Wayne Scott Unit of the Texas Department of Criminal Justice (TDCJ) located just west of the proposed Alden Subdivision to provide water and sewer service to them as well.

This opens the potential for this proposed business park which could encompass several hundred acres in the northern area of the proposed Alden development and the acreage currently controlled by TDCJ around the airport.

Representative Bonnen worked with Brazoria County and the city to get a portion of the TDCJ property sold to the county and also provide for a road and utility easement through the remaining TDCJ property that will connect the airport and Alden.

HEB & Dow Texas Innovations Center

The LJDC has recommended the sale of \$5.5 million in certificates of obligations 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). Debt will be sold in FY2014-15.

ECONOMIC DEVELOPMENT FUND

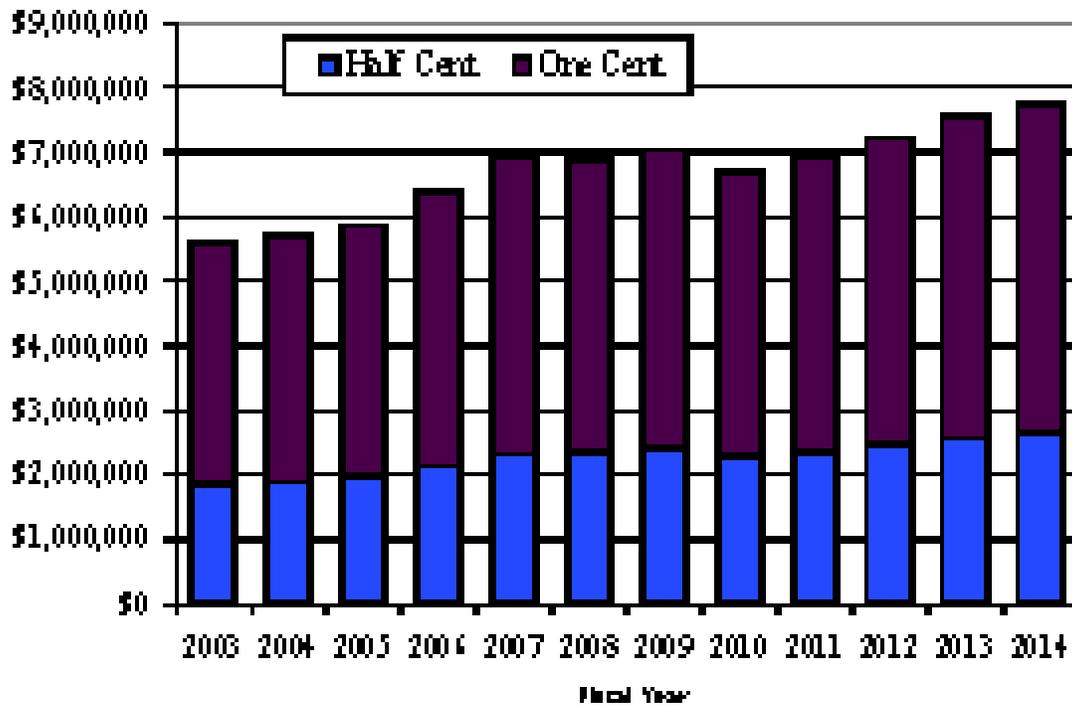
RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 2,204,564	\$ 2,292,698	\$ 2,292,698	\$ 1,728,597
Revenues				
Half Cent Sales Tax	\$ 2,619,312	\$ 2,638,463	\$ 2,715,374	\$ 2,783,000
Interest Income	17,958	8,394	8,394	8,000
	<u>\$ 2,637,270</u>	<u>\$ 2,646,857</u>	<u>\$ 2,723,768</u>	<u>\$ 2,791,000</u>
Total Resources	\$ 4,841,834	\$ 4,939,555	\$ 5,016,466	\$ 4,519,597
EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Transfer to Econ. Devl. Debt Serv.	\$ 1,064,639	\$ 816,888	\$ 814,388	\$ 788,864
New Bond Issue - S. Parking Place		161,833	161,833	145,750
New Bond Issue - Water to Airport		202,500	182,542	181,125
New Bond Issue - HEB				237,750
New Bond Issue - Dow				198,125
S. Parking Place Design	19,312		87,925	
This Way - C/Way to 332			385,000	
New Mall Entrance		300,000	300,000	
Expand Rec check-in station			47,401	
Rec Center HVAC Chiller			1,240	
Parking lot overlay peewee			17,500	
Golf course security system			8,000	
Bunker renovations			22,515	
Downtown Maintenance	24,640	50,000	50,000	50,000
Park Projects previously approved	437,825	203,000	203,000	
Parks projects for approval				125,000
Transfer to Golf Course Debt Service	502,720	506,525	506,525	505,425
Golf Course Operating	150,000	150,000	150,000	150,000
Transfer to General Fund	350,000	350,000	350,000	350,000
Total Expenditures	\$ 2,549,136	\$ 2,740,746	\$ 3,287,869	\$ 2,732,039
Ending Fund Balance	\$ 2,292,698	\$ 2,198,809	\$ 1,728,597	\$ 1,787,558

Lake Jackson Development Corporation Financial Plan

	Actual 2011 - 12	Actual 2012 - 13	Adopted 2013 - 14	Projected	Proposed	2014 - 15	2015 - 16	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2022 - 23	2023 - 24	2024 - 25
FUND BALANCE	\$2,526,505	\$2,204,564	\$2,292,698	\$2,292,698	\$1,728,597	\$1,790,000	\$1,920,000	\$2,100,000	\$2,700,000	\$3,400,000	\$4,190,000	\$5,090,000	\$6,110,000	\$7,270,000	\$9,260,000	
REVENUES																
Half Cent Sales Tax	2,457,990	2,619,312	2,638,463	2,715,374	2,783,000	2,840,000	2,900,000	2,960,000	3,020,000	3,080,000	3,140,000	3,200,000	3,260,000	3,330,000	3,400,000	
Interest Income	12,731	17,958	8,394	8,394	8,000	9,000	10,000	11,000	14,000	17,000	21,000	25,000	31,000	36,000	46,000	
Total Revenues	\$2,470,721	\$2,637,270	\$2,646,857	\$2,723,768	\$2,791,000	\$2,850,000	\$2,910,000	\$2,971,000	\$3,034,000	\$3,097,000	\$3,161,000	\$3,225,000	\$3,291,000	\$3,366,000	\$3,445,000	
EXPENDITURES																
Recreation																
Recreation Debt Service	671,139	642,764	401,263	401,263	384,489	370,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	
Transfer to Recreation Operations	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	
Expand Rec Center Check-in Station (Budgeted in 2013)				47,401												
Rec Center HVAC Chiller (Budgeted in 2013)		15,700		1,240												
Parking lot overlay pee-wee		158,260		17,500												
Park Projects for Approval																
Park Projects Previously Approved	490,144	263,865	203,000	203,000	125,000	125,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
	1,511,283	1,430,589	971,763	1,020,404	859,489	845,000	900,000	550,000	350,000							
Economic Development																
Downtown Phase 2 -	431,250	421,875	415,625	413,125	404,375	400,000	390,000	380,000	370,000	360,000	350,000	340,000	330,000	320,000	310,000	
Downtown Phase 3 - S. Parking Place Design	42,762	19,312	87,925	87,925												
This Way - Center Way to 332			385,000	385,000												
Downtown Phase 3 - S. Parking Place			161,833	161,833	145,750	140,000	140,000	140,000	140,000	140,000	140,000	130,000	130,000	130,000	120,000	
Downtown PUD HEB - 3 million at 20 yrs			237,750	240,000	240,000	240,000	240,000	240,000	230,000	230,000	220,000	220,000	210,000	210,000	200,000	
Downtown PUD Dow - 2.5 million at 20 yrs			198,125	210,000	200,000	200,000	200,000	200,000	200,000	190,000	190,000	180,000	180,000	170,000	170,000	
Downtown Maintenance	23,795	24,640	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
New Mall Entrance			300,000	300,000												
Ext of Water to Airport - 1.5 million at 10 yrs			202,500	182,542	181,125	178,000	175,000	172,000	169,000	165,000	161,000	157,000	152,000			
	497,807	465,827	1,602,883	1,580,425	1,217,125	1,228,000	1,195,000	1,182,000	1,159,000	1,135,000	1,101,000	1,077,000	1,052,000	880,000	850,000	
Golf Course																
Golf Course Video Security System			8,000	8,000												
Bunker Renovations			22,515	22,515												
Golf Course Debt Service	533,572	502,720	506,525	506,525	505,425	500,000	490,000	490,000	480,000	470,000	460,000	430,000	380,000			
Golf Course Operating Reserve	250,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
	783,572	652,720	656,525	687,040	655,425	650,000	640,000	640,000	630,000	620,000	610,000	580,000	530,000	150,000	150,000	
Total Expenditures	2,792,662	2,549,136	3,231,171	3,287,869	2,732,039	2,723,000	2,735,000	2,372,000	2,339,000	2,305,000	2,261,000	2,207,000	2,132,000	1,380,000	1,350,000	
Net Revenues (Expenditures)	(321,941)	88,134	(584,314)	(564,101)	58,961	130,000	180,000	600,000	700,000	790,000	900,000	1,020,000	1,160,000	1,990,000	2,100,000	
ENDING FUND BALANCE	\$2,204,564	\$2,292,698	\$1,708,384	\$1,728,597	\$1,787,558	\$1,920,000	\$2,100,000	\$2,700,000	\$3,400,000	\$4,190,000	\$5,090,000	\$6,110,000	\$7,270,000	\$9,260,000	\$11,360,000	
TARGET FUND BALANCE	1,067,139	1,181,221	1,115,739	1,551,614	1,548,000	1,495,000	1,132,000	1,109,000	1,085,000	1,051,000	1,027,000	1,002,000	830,000	800,000	799,000	
Over/ (under) target balance	\$1,137,425	\$1,111,477	\$592,645	\$176,983	\$239,558	\$425,000	\$968,000	\$1,591,000	\$2,315,000	\$3,139,000	\$4,063,000	\$5,108,000	\$6,440,000	\$8,460,000	\$10,561,000	

Sales Tax History

	Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
	2002	3,778,512	1,889,256	2.85%
	2003	3,726,533	1,863,267	-1.38%
	2004	3,810,459	1,905,230	2.25%
	2005	3,914,130	1,957,065	2.72%
	2006	4,261,667	2,130,834	8.88%
	2007	4,618,469	2,309,235	8.37%
	2008	4,553,842	2,337,052	-1.40%
	2009	4,634,553	2,408,688	1.77%
	2010	4,432,443	2,277,196	-4.36%
	2011	4,562,725	2,355,777	2.94%
Actual	2012	4,772,141	2,457,990	4.59%
Projected	2013	5,000,000	2,574,110	4.77%
Budgeted	2014	5,117,000	2,638,463	2.34%



ECONOMIC DEVELOPMENT DEBT SERVICE FUND

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 14-15), are the recommendations from the Lake Jackson Development Corporation to City Council to fund public infrastructure improvement for the Oak Woods Addition (HEB) project (\$3 million) and the Dow Texas Innovation Center (\$2.5 million). Upon approval of the Budget by City Council, the sale of this \$5.5 million Certificate of Obligation will be scheduled. Work on both of these major projects has already begun.

ECONOMIC DEVELOPMENT DEBT SERVICE FUND

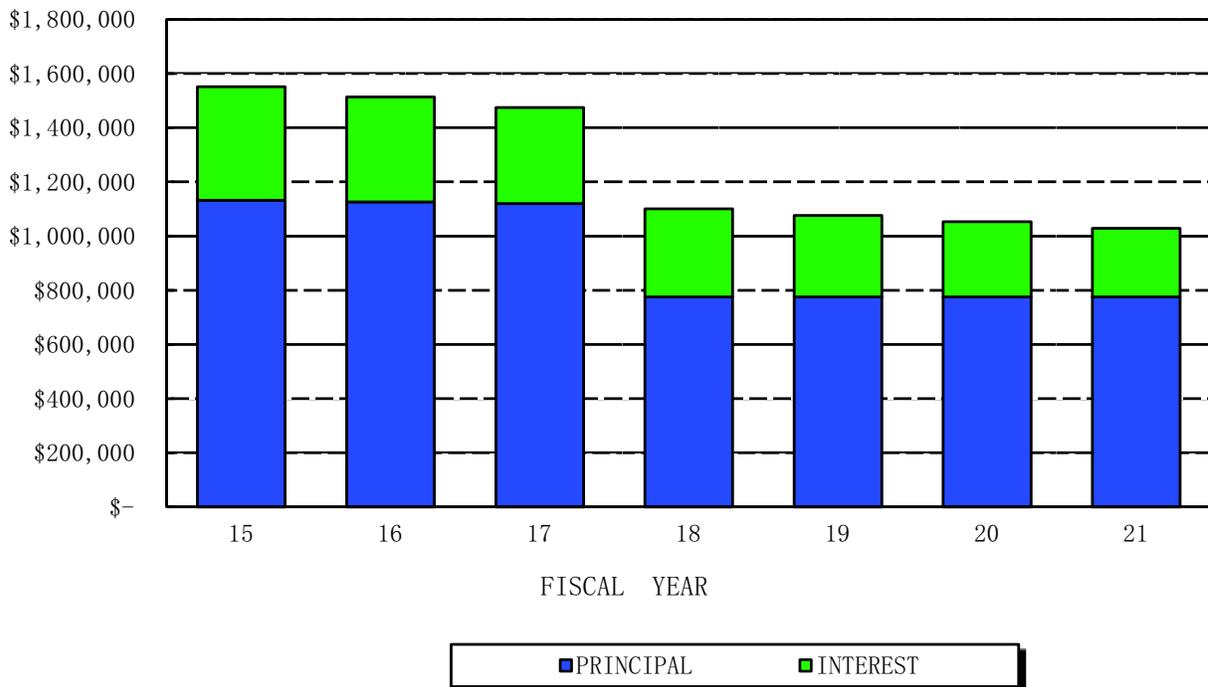
<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	1,064,639	1,181,221	1,125,084	1,557,615
Other Financing Sources	42,181	0	36,679	0
	<u>1,106,820</u>	<u>1,181,221</u>	<u>1,161,763</u>	<u>1,557,615</u>
Total Resources	\$ 1,106,820	\$ 1,181,221	\$ 1,161,763	\$ 1,557,615

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Principal	\$ 840,518	\$ 863,325	\$ 863,325	\$ 1,132,362
Interest	224,121	315,396	295,438	419,253
Paying Agent Fees	42,181	2,500	3,000	6,000
	<u>1,106,820</u>	<u>1,181,221</u>	<u>1,161,763</u>	<u>1,557,615</u>
Total Expenditures	1,106,820	1,181,221	1,161,763	1,557,615
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CERTIFICATE OF OBLIGATION DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		ESTIMATED DEBT FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2014 - 15	857,362	258,378	275,000	160,875	1,132,362	419,253	1,551,615
2015 - 16	851,388	233,997	275,000	152,625	1,126,388	386,622	1,513,010
2016 - 17	845,407	209,363	275,000	144,375	1,120,407	353,738	1,474,145
2017 - 18	500,000	189,188	275,000	136,125	775,000	325,313	1,100,313
2018 - 19	500,000	173,625	275,000	127,875	775,000	301,500	1,076,500
2019 - 20	500,000	157,875	275,000	119,625	775,000	277,500	1,052,500
2020 - 21	500,000	142,125	275,000	111,375	775,000	253,500	1,028,500
2021 - 22	500,000	126,000	275,000	103,125	775,000	229,125	1,004,125
2022 - 23	500,000	109,375	275,000	94,875	775,000	204,250	979,250
2023 - 24	350,000	94,875	275,000	86,625	625,000	181,500	806,500
2024 - 25	350,000	82,375	275,000	78,375	625,000	160,750	785,750
2025 - 26	350,000	69,500	275,000	70,125	625,000	139,625	764,625
2026 - 27	350,000	56,438	275,000	61,875	625,000	118,313	743,313
2027 - 28	350,000	43,125	275,000	53,625	625,000	96,750	721,750
2028 - 29	350,000	29,563	275,000	45,375	625,000	74,938	699,938
2029 - 30	350,000	15,875	275,000	37,125	625,000	53,000	678,000
2030 - 31	100,000	7,500	275,000	28,875	375,000	36,375	411,375
2031 - 32	100,000	4,500	275,000	20,625	375,000	25,125	400,125
2032 - 33	100,000	1,500	275,000	12,375	375,000	13,875	388,875
2033 - 34	0	0	275,000	4,125	275,000	4,125	279,125
TOTAL	8,304,157	2,005,176	5,500,000	1,650,000	13,804,157	3,655,176	17,459,333

ECONOMIC DEVL. DEBT SERVICE FUND
LONG - TERM DEBT SCHEDULE



**ECONOMIC DEVELOPMENT DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING**

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/14	2014-15 PRINCIPAL DUE	2014-15 INTEREST DUE	2014-15 TOTAL DUE
C. O. 2009 Ref	\$3,834,632	2.76	2017	\$ 1,054,157	\$ 357,361	\$ 27,128	\$ 384,489
C.O. 2009	\$5,000,000	3.84	2029	4,000,000	250,000	154,375	404,375
C.O. 2013	\$2,000,000	2.40	2033	1,900,000	100,000	45,750	145,750
C.O. 2013A	\$1,500,000	1.98	2023	1,350,000	150,000	31,126	181,126
C.O. 2014	\$3,000,000		2034	3,000,000	150,000	87,750	237,750
C.O. 2014A	\$2,500,000		2034	2,500,000	125,000	73,125	198,125
TOTAL ALL ISSUES				\$13,804,157	\$ 1,132,361	\$ 419,254	\$ 1,551,615

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 - Bonds Scheduled to be issued September, 2013

\$1,500,000 to fund the extension of water to the airport.

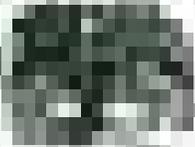
C.O. 2014 - Bonds Scheduled to be issued October 2014

\$3,000,000 to fund the improvements needed for the new HEB facilities.

C.O. 2014A - Bonds Scheduled to be issued October 2014

\$2,500,000 to fund the improvements needed for the new Dow facilities.

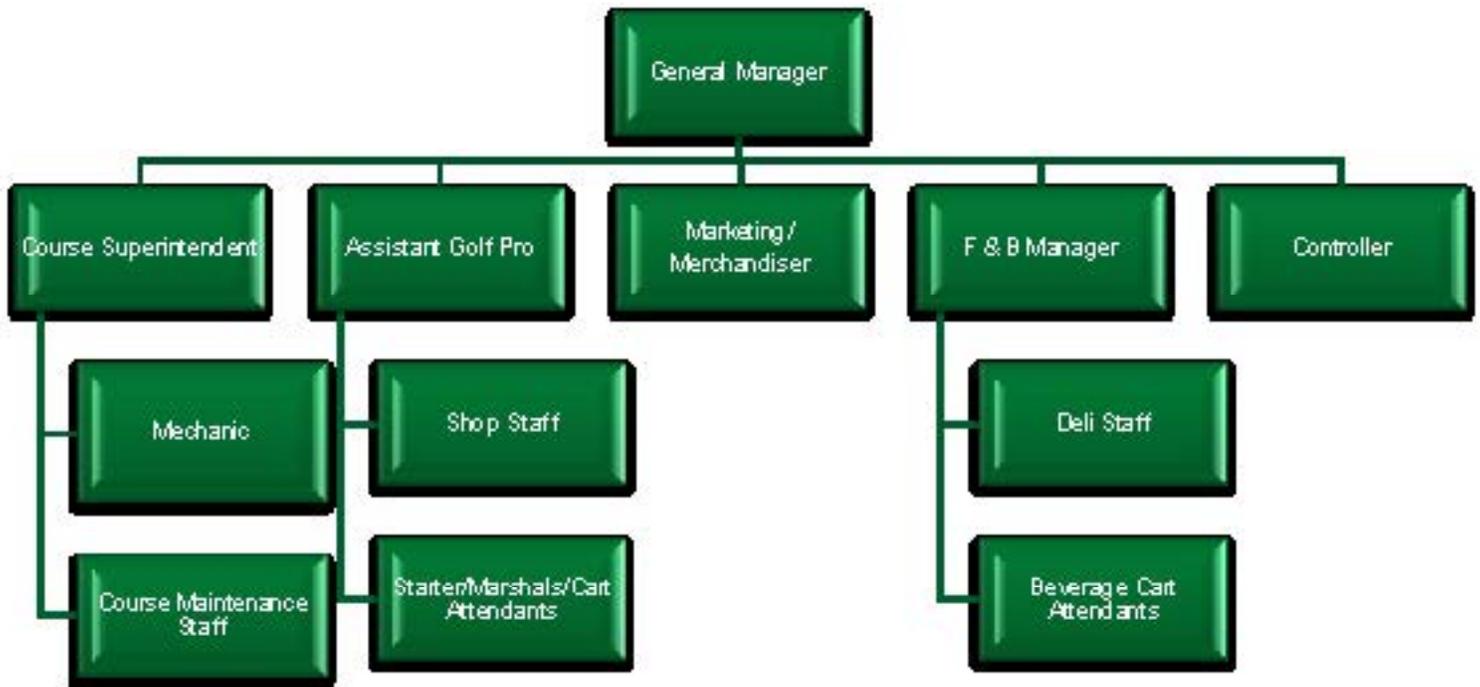
Global Course Funders



Fall 2014



Golf Course



The City of Lake Jackson has contracted with Kemper Sports to manage and operate the City owned Wilderness Golf Course. All employees are employed by KemperSports.

The Wilderness Golf Club

This Organizational Chart represents the 2014 structure of the staff at The Wilderness Golf Club. The General Manager , Marketing/Merchandising Manager , Course Superintendent , Assistant Golf Professional , and Controller are responsible for the marketing, upkeep, and strategic planning of the success of the facility. It is one of our goals to establish The Wilderness Golf Club as one of the best rated public golf courses in the state. We will continue to promote the Wilderness Golf Club at Lake Jackson in South Texas as a unique golfing experience with its rustic, wilderness-themed clubhouse and well conditioned golf course. We will promote to local residents , businesses along with offering various golf programs for Seniors, Ladies, Juniors, and Family's throughout our community. We will also reach out and offer affordable and recognizable golf instructional programs through our City of Lake Jackson and at the facility. We want to grow these additional instructional programs to help promote golf within the community and bring new golfers to The Wilderness.

FY13-14 GOALS & OBJECTIVES

Department Goals:

- 1 Generate an additional 2,029 golf rounds over prior year. Continue to offer value based promotional offers during off-peak times to attract business golfers, seniors, juniors, families, and golfers from Houston Market area.
- 2 Contact Charity Golf Event Coordinators and establish new business relationship that will lead to additional group event business.
- 3 Introduce hybrid Wilderness Advantage Membership with Annual Program fee of \$500 plus \$25 per round weekdays or weekends.
- 4 Continue to offer Get Golf Ready Now instructional programs through the City and at The facility level. Create affordably priced group and individual lesson programs to develop new golf market segments at The Wilderness Golf Club.
- 6 Schedule US Kids Junior Golf Events and STPGA Junior Golf Events to attract more junior golfers at the facility.
- 8 Utilize Third Party Marketing such as GolfNow & Fore Reservations- GolfNow is a golf tee-time marketing component of the Golf Channel which promotes off-peak tee-time specials.
- 7 Establish personal relationships with business owners and local community residents to help develop referral business.
- 8 Offer promotional rates for weekday group events to fill lower utilization periods.
Combine golf and food to entice group events to play The Wilderness Golf Club
- 8 Offer twilight and super-twilight pricing throughout the year to drive rounds later in the day and during off-peak time periods.
- 10 Leverage extended stay business owners relationships and market directly to their guests.

Measures

The Wilderness				
Measures	2011-12	2012-13	2012-13	2013-14
	Actual	Budget	Projected	Proposed
Rounds	39,984	43,514	41,079	43,108
Resident	27,130	29,589	27,506	28,852
Non-Resident	7,407	8,244	7,320	7,846
Tournament	5,447	5,681	6,253	6,410
GF/CF Avg./Rd.	\$27.66	\$28.49	\$27.47	\$27.64
WGA Membership	186	220	180	225
E-Mail Customer Base	9,216	15,766	10,640	12,500
Pro-Shop \$ Avg./Rd.	\$4.05	\$4.54	\$3.36	\$3.43
F & B \$ Avg./Rd.	\$6.00	\$5.51	\$5.86	5.89
Driving Range \$ Avg./Rd.	\$1.59	\$1.58	\$1.71	\$1.73

THE WILDERNESS GOLF COURSE

	<u>ACTUAL 2010-11</u>	<u>ACTUAL 2011-12</u>	<u>ACTUAL 2012-2013</u>	<u>BUDGET 2013-14</u>	<u>ESTIMATE 2013-14</u>	<u>PROPOSED 2014-15</u>
REVENUES						
Course & Ground	\$ 857,675	842,675	888,645	935,955	841,803	968,733
Cart Revenue	248,154	227,564	249,180	255,628	225,469	241,054
Golf Shop	161,959	157,979	149,389	140,952	150,650	159,715
Range	63,650	59,913	70,590	74,364	68,637	73,141
Food & Beverage	239,982	230,885	246,157	253,899	241,173	250,466
General & Administrative	(5)	3,311	7,228	3,194	6,590	6,853
Total Revenues	\$ 1,571,415	1,522,327	1,611,189	1,663,992	1,534,322	1,699,962
Cost of Sales						
COGS - Merchandise	115,832	107,173	99,861	92,407	101,724	104,156
COGS - Food & beverage	98,132	90,445	108,851	103,655	102,486	102,009
Total Cost of Sales	\$ 213,964	197,618	208,712	196,062	204,210	206,165
Gross Profit	\$ 1,357,451	1,324,709	1,402,477	1,467,930	1,330,112	1,493,797
EXPENSES						
Course & Ground	796,473	804,378	731,715	719,615	787,755	807,982
Cart	149,715	140,204	190,794	202,473	198,191	203,202
Golf Shop	195,582	195,582	133,830	145,922	125,555	131,282
Range	0	9,511	0	9,567	6,421	5,065
Food & Beverage	119,664	119,664	113,993	118,452	117,207	122,707
General & Administrative	264,433	264,433	275,323	259,047	276,239	282,968
Total Expenses	\$ 1,525,867	1,533,772	1,445,655	1,455,076	1,511,368	1,553,206
Net Operating Income	\$ (168,416)	(209,063)	(43,178)	12,854	(181,256)	(59,409)
Non-Operating Revenues (Expenses)						
Debt Service	(6,430)	(3,360)	(3,360)	0	0	0
Kemper Management Fee	(70,000)	(70,000)	(84,000)	(85,260)	(85,260)	(87,000)
Trsf from Econ. Devl	200,000	250,000	150,000	150,000	150,000	150,000
NET INCOME	\$ (44,846)	(32,423)	19,462	77,594	(116,516)	3,591

PERSONNEL	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-2013	BUDGET 2013-14	ESTIMATE 2013-14	PROPOSED 2014-15
Course & Grounds	11.0	11.0	11.5	11.5	11.5	11.5
Pro Shop / Admin	7.0	5.0	5.5	5.5	5.5	4.5
Deli Operations	6.5	5.0	5.0	5.0	5.0	5.0
Outside Service	5.5	5.0	4.5	4.5	4.5	4.5
Starter & Marshals	3.0	3.0	3.0	3.0	3.0	3.0
Total Personnel	33.0	29.0	29.5	29.5	29.5	28.5

GOLF COURSE BOND DEBT SERVICE FUND

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 2014-2015 it is anticipated that the debt service will be paid by the \$505,425 transfer from the Economic Development Fund.

GOLF COURSE BOND DEBT SERVICE FUND

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Proceeds from Bond Refunding	0			
Transfer from Golf Operations	0	0	0	0
Transfer from Econ. Devl.	502,720	506,525	506,525	505,425
	<u>502,720</u>	<u>506,525</u>	<u>506,525</u>	<u>505,425</u>
Total Resources	\$ 502,720	\$ 506,525	\$ 506,525	\$ 505,425

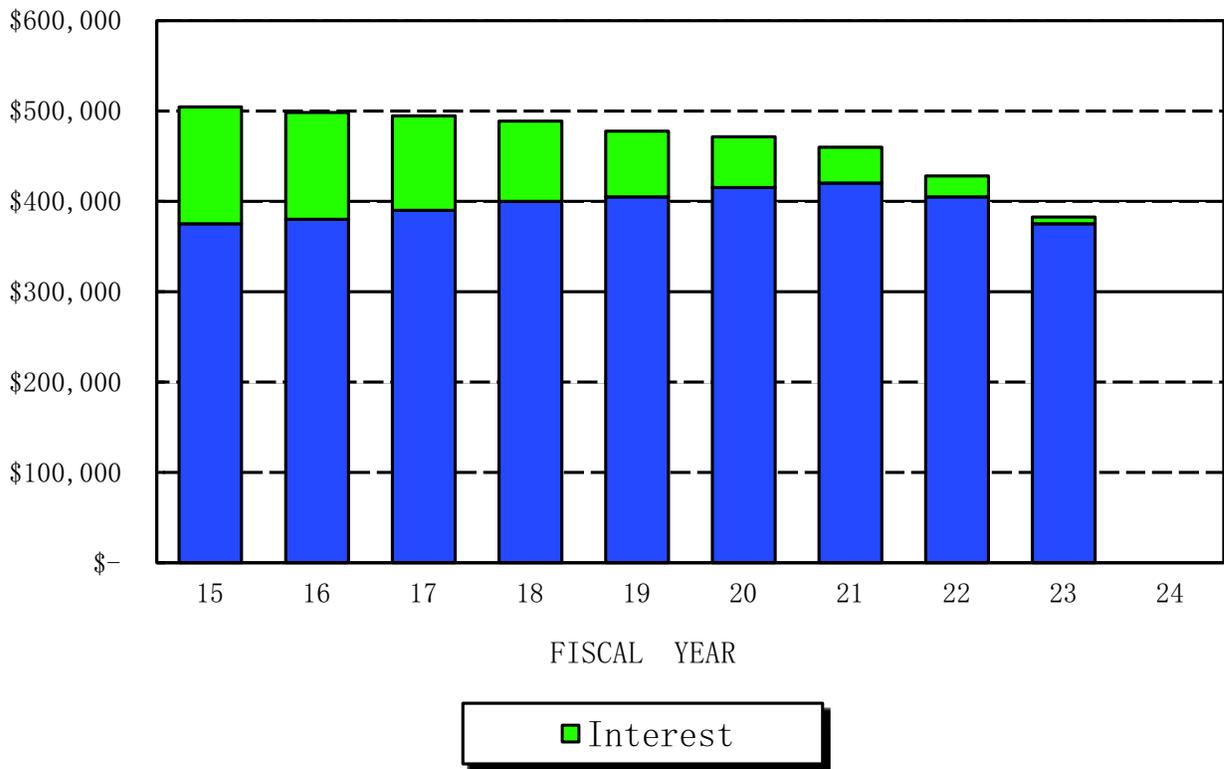
<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Principal	\$ 350,000	\$ 365,000	\$ 365,000	\$ 375,000
Interest	152,720	140,525	140,525	129,425
Paying Agent Fees	0	1,000	1,000	1,000
	<u>502,720</u>	<u>506,525</u>	<u>506,525</u>	<u>505,425</u>
Total Expenditures				
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

GOLF COURSE BONDS DEBT SERVICE SCHEDULE

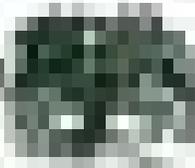
DATE	2011 REFUNDING SERIES FISCAL TOTALS	
	PRINCIPAL	INTEREST
2014 - 15	375,000	129,425
2015 - 16	380,000	118,100
2016 - 17	390,000	104,600
2017 - 18	400,000	88,800
2018 - 19	405,000	72,700
2019 - 20	415,000	56,300
2020 - 21	420,000	39,600
2021 - 22	405,000	23,100
2022 - 23	375,000	7,500
2023 - 24		
TOTAL	\$3,565,000	\$640,125

FISCAL GRAND TOTALS		
PRINCIPAL	INTEREST	TOTAL
375,000	129,425	504,425
380,000	118,100	498,100
390,000	104,600	494,600
400,000	88,800	488,800
405,000	72,700	477,700
415,000	56,300	471,300
420,000	39,600	459,600
405,000	23,100	428,100
375,000	7,500	382,500
0	0	0
\$3,565,000	\$640,125	\$4,205,125

GOLF COURSE DEBT SERVICE FUND
LONG - TERM DEBT SCHEDULE



Common Fungus



Text 1/1/2024



EQUIPMENT REPLACEMENT FUND

The objectives of this fund are:

1. To provide the necessary cash to replace equipment as it becomes obsolete or worn out and at the same time minimize the year to year budgetary impact of equipment purchases.
2. To provide a means, other than short term borrowing, to purchase additional equipment; and, at the same time minimize the year to year budgetary impact of such new acquisitions.
3. To serve as our self-insurance on our equipment/vehicles for values under \$20,000.

How the fund functions:

Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This amount is budgeted in each department's operating budget as a transfer to equipment replacement. Equipment purchases are then budgeted in the Equipment Replacement Fund.

The amount a department budgets as their transfer to Equipment Replacement is based on the equipment used by the department, the equipment's estimated cost and its estimated life. For example, if a mower was purchased for the Parks Department for \$10,000 in 2013 with an estimated life of five years, the Parks Department would transfer \$2,000 ($10,000/5$) into the Equipment Replacement Fund in each of the years 2013 thru 2018.

ACCOMPLISHMENTS

The following are the largest expenditures out of the Equipment Replacement Fund in FY13-14:

Computer equipment & software	\$283,600
Replace patrol units (2)	63,276
Replace 16 in-car video systems (police)	130,423
Replace fire units 748 & 500 (eng 4) w/ new truck	535,950
Replace fire marshal vehicle	67,467
Replace ambulance (866/medic 7)	106,150
Replace two utility crew trucks (1036 & 739)	94,600
Replace lift system on garbage truck 752	65,000
New mini excavator for utilities	55,131

LARGEST PURCHASES FOR FY14-15

Computer equipment & software	\$339,265
Replace patrol units (5)	181,661
Replace street sweeper	315,000
New rear load garbage truck	280,000
Replace dumpster truck (630)	80,000
Replace two utility crew trucks (798 & 894)	99,000

EQUIPMENT REPLACEMENT FUND

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 14-15 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 13-14 are impacting FY 14-15 as follows: Increase (Decrease) in operating budget.

General Fund Contributions:

Administration	(\$2,242)
Municipal Court	0
Finance	(645)
Engineering	(4,385)
Legal	445
Police	(4,453)
Fire	56,035
EMS	4,635
Humane	(510)
Streets & Drainage	(1,997)
Building/Code Enforcement	(2,200)
Parks	(1,820)
Recreation	3,930
Garage	1,080
Civic Center	<u>0</u>
Total	<u>\$47,873</u>

Utility Fund Contributions:

Utility Admin	\$1,700
Water	25,585
Wastewater	(4,363)
Sanitation	<u>(70,785)</u>
Total	<u>(\$47,863)</u>

EQUIPMENT REPLACEMENT FUND

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012 - 13	2013 - 14	2013 - 14	2014 - 15
Fund Balance	\$ 4,909,099	\$ 5,544,711	\$ 5,544,711	\$ 5,713,099
Revenues				
Transfer from General Fund	1,000,750	971,993	971,995	995,150
Transfer from Utility Fund	691,865	716,152	716,155	668,295
Interest Income	28,129	20,000	15,000	15,000
Grants & Contributions	-	-	-	-
Grant - Brush Truck	-	-	-	-
Grant - CNG Vehicles	94,226	-	-	-
Sale of Fixed Assets	14,745	-	-	-
	\$ 1,829,715	\$ 1,708,145	\$ 1,703,150	\$ 1,678,445
Total Resources	\$ 6,738,814	\$ 7,252,856	\$ 7,247,861	\$ 7,391,544

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Computer Equipment & Software	\$ 231,611	\$ 283,600	\$ 283,600	\$ 339,265
<u>ADMINISTRATION:</u>				
Website Redesign	36,496	-	-	-
Department Package Intranet (Civic Plus)	-	-	-	2,850
<u>FINANCE:</u>				
Replace Drive Thru Window	-	13,000	10,114	-
<u>POLICE:</u>				
Replace Unit 1066	-	-	-	38,019
Replace Unit 1067	-	-	-	38,019
Replace Unit 1068	-	-	-	38,019
Replace Unit 1070	-	-	-	38,019
Replace Unit 851	-	-	-	29,585
Replace: 2009 FORD CVPI Unit#1021	31,844	-	-	-
Replace: 2009 FORD CVPI Unit#1020	31,844	-	-	-
Replace: Training Room Audio/Visual	15,613	-	-	-
New: EOC Weather Station	7,495	-	-	-
Replace 16 in-car Video Systems	-	122,000	130,423	-
Replace Unit 1061	-	27,000	31,638	-
Replace Unit 1077	-	27,000	31,638	-
<u>ENGINEERING:</u>				
Replace Pickup 661	39,049	-	-	-
<u>FIRE:</u>				
Replace: (4) AED's New: (1) AED; (5) Cases	8,849	-	-	-
Replace 748 Tanker 1 and 500 Engine 4	-	540,000	535,950	-
Replace 806 Fire Marshal Suburban	-	63,800	67,467	-

EQUIPMENT REPLACEMENT FUND

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012-13	2013-14	2013-14	2014-15
<u>EMS:</u>				
Replace: Unit 855	97,625	-	-	-
Replace Medic 7 Unit 886	-	130,000	106,150	-
<u>HUMANE</u>				
Replace Unit 843	-	-	-	25,222
<u>PARKS:</u>				
Replace: Unit #688 w/ new F250 CNG truck	33,074	-	-	-
Replace: Unit #1995 w/ new pull-behind tractor	6,592	-	-	-
Replace Unit #1028 Exmark Mower	-	-	-	10,000
Replace Unit #1029 Exmark Mower	-	-	-	10,000
Replace Unit #1030 Exmark Mower	-	-	-	10,000
Replace 572 Aerator	-	13,000	13,000	-
<u>STREETS:</u>				
Replace streets Flatbed 617	95,566	-	-	-
Replace: 2001 F150 #715 w/ F250	40,036	-	-	-
Replace: (2) Traffic control cabinets	17,607	-	-	-
Replace: Traffic signal fixtures	23,550	-	-	-
Replace: (2) Traffic signal UPS system	11,000	-	-	16,000
Replace Traffic Signal Fixtures	-	28,000	28,000	-
Replace 2009 Street Sweeper	-	-	-	315,000
New Traffic Control Cabinet (spare)	-	-	-	8,800
<u>DRAINAGE:</u>				
Replace Unit #725 Mosquito Fogger	-	-	-	7,800
Replace Unit #726 Mosquito Fogger	-	-	-	7,800
<u>RECREATION:</u>				
Replace: Security Surveillance System	34,998	-	-	-
Replace: Unit 618 w/ new F150 Crew Cab CNG	35,222	-	-	-
Replace 9 Spin Bikes	-	-	-	14,000
New & Replacement Hand Dryers	-	-	-	27,000
<u>GARAGE:</u>				
Replace: Priority Panel for CNG Station	36,000	-	-	-
Replace: Fuel Management System (Gasboy)	30,310	-	-	-
New Portable Truck Lift	-	-	-	37,000
<u>UTILITY ADMIN:</u>				
New: 2 Roadrunners for Reading Meters	-	-	-	7,200
<u>WASTEWATER:</u>				
Replace Unit #765 w/ Half-ton F150	42,434	-	-	-
Replace Blower #4 w/ 200 HP Blower	24,570	-	-	-
New 275 KW Generator on a Trailer	89,900	-	-	-
Replace 880 with John Deere Mower	-	9,000	7,271	-
Replace Blower #7 with 200 HP Blower	-	25,000	23,984	-
Replace 1036 with Ford F-350 Cab & Chassis	-	47,000	45,430	-

EQUIPMENT REPLACEMENT FUND

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012-13	2013-14	2013-14	2014-15
<u>WATER PRODUCTION:</u>				
Replace: Unit 750 w/ John Deere Excavator	45,875	-	-	-
Replace Unit 866 w/ John Deere Lawn Tractor	7,300	-	-	-
New Generator & Auto Transfer Switch Well 16	88,858	-	-	-
New John Deere Compact Excavator		54,000	55,131	-
New 24-ft Trailer	-	5,000	4,795	-
Replace Unit 739 Cab & Chassis	-	47,000	49,170	-
Replace Motor Control Center - Oak Dr. St.	-	20,000	20,000	-
Replace Motor Control Center - Beechwood	-	20,000	20,000	-
Replace Unit #798 w/ Ford F350 Cab & Chassis Crew	-	-	-	51,000
Replace Unit #894 w/ Ford F350 Cab & Chassis Operator	-	-	-	48,000
	-	-	-	-
<u>SANITATION:</u>				
Replace P/U with CNG vehicle	30,788	-	-	-
Replace Lift System Unit #752	-	65,000	65,000	-
Replace John Deere Mower #655	-	6,000	6,000	-
New Rear Load Garbage Truck	-	-	-	280,000
Replace Unit #630 Dumpster Truck	-	-	-	80,000
	-	-	-	-
<i>Total Expenditures</i>	\$ 1,194,104	\$ 1,545,400	\$ 1,534,762	\$ 1,478,598
Ending Fund Balance	\$ 5,544,711	\$ 5,707,456	\$ 5,713,099	\$ 5,912,946

The Park Fund was created by City Ordinance in 1977. This Ordinance requires a developer to dedicate a site or sites to the public for park purposes at a ratio of one-half acre of park for every one hundred persons in the subdivision or development. This ordinance further provided that the City Council may elect to accept money as an alternative to the dedication of land where there is no park designated by the Comprehensive Master Plan or no park or recreation facility is recommended in the area by the Parks Board. If money is to be donated, the rate is \$295 per lot in the subdivision or \$252 per living unit in a duplex, townhouse, apartment or other multifamily units. Due to a decreasing number of new subdivisions (developing subdivisions have already made their contributions), and the fact the last couple of new subdivisions donated land rather than money, income in this fund has primarily been year end transfers from the General Fund.

The City’s Park Board develops the budget for this fund. Expenditures are typically dedicated to small park related capital improvements and maintenance items. Projects primarily include ball field and general park enhancements, as well as some small park facility and equipment acquisitions.

PROJECTS FOR FY 2013-14

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	50,000
Contingency Fund	<u>10,000</u>
	<u>\$64,500</u>

In May, 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 is earmarked for improvements at Morrison Park at Shy Pond.

PROJECTS FOR FY 2014-15

Restock Shy Pond	\$4,500
Morrison Park (Shy Pond) Improvements	60,000
Morrison Park Playground Carryover	50,000
Contingency	<u>10,000</u>
	<u>\$124,500</u>

IMPACT ON THE BUDGET

There will be no impact on the operating budget. There will be no impact on the operating budget.

PARK FUND

RESOURCES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	PROPOSED 2014 - 15
Fund Balance	\$ 284,576	\$ 245,889	\$ 245,889	\$ 296,389
Transfer				
09-10 General Fund Savings	0	0	0	0
Fund Balance	<u>284,576</u>	<u>245,889</u>	<u>245,889</u>	<u>296,389</u>
Revenues				
Interest Income	\$ 1,313	\$ 1,000	\$ 500	\$ 500
Sale of Parkland	0	0	60,000	0
	<u>\$ 1,313</u>	<u>\$ 1,000</u>	<u>\$ 60,500</u>	<u>\$ 500</u>
Total Resources	\$ 285,889	\$ 246,889	\$ 306,389	\$ 296,889

EXPENDITURES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	PROPOSED 2014 - 15
Public Relations - Parks and Rec	\$ 0	\$ 0	\$ 0	\$ 0
Suggs Field Improvements	0	0	0	0
Dunbar SW side restroom	0	0	0	0
Park Renovations *	0	50,000	0	50,000
Morrison Park @ Shy Pond	0	0	0	60,000
Water Fountain @ OCD trail	0	0	0	0
Hike / Bike	0	0	0	0
Kid Fish/Restocking Shy Pond **	4,500	4,500	4,500	4,500
Youth Soccer Improvements	0	0	0	0
Oyster Creek/Dunbar canoe launch/parking	0	0	0	0
Dunbar launch Design services	0	0	0	0
Shy Pond Pier Replacement*	35,500	0	0	0
Dog Park Study	0	0	0	0
Disc Golf Course @ Dunbar Park	0	0	0	0
Swim - timing system	0	0	0	0
Contingency Fund	0	10,000	5,500	10,000
			0	
Total Expenditures	<u>\$ 40,000</u>	<u>\$ 64,500</u>	<u>\$ 10,000</u>	<u>\$ 124,500</u>
Ending Fund Balance	<u>\$ 245,889</u>	<u>\$ 182,389</u>	<u>\$ 296,389</u>	<u>\$ 172,389</u>

* Park Renovations (Morrison Park Playground) was budgeted in 2014.

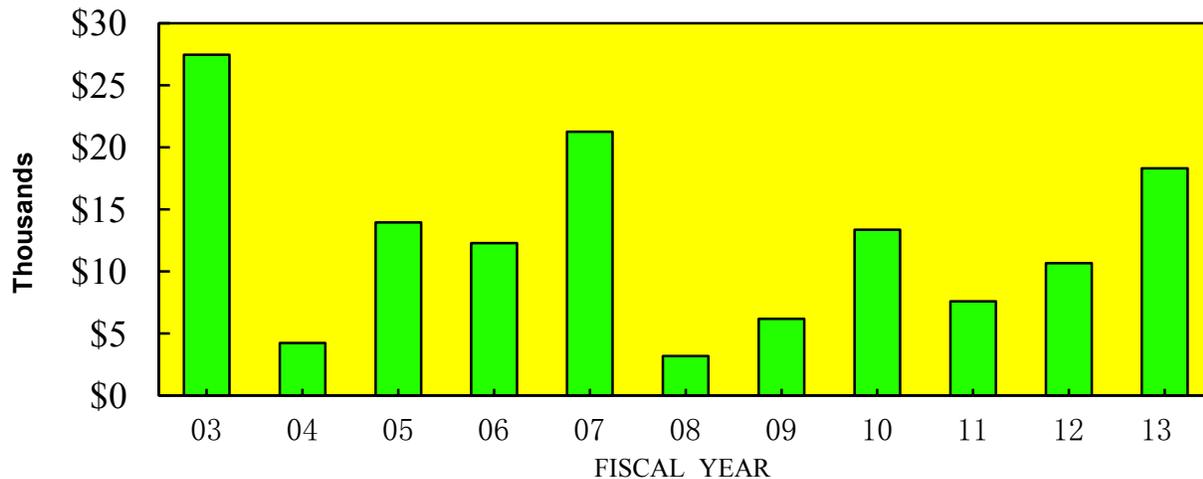
** Beginning in 2015 these funds will be used to restock Shy Pond instead of the Kid Fish event.

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 194,179	\$ 176,847	\$ 176,847	\$ 162,347
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	991	1,000	500	500
	<u>\$ 991</u>	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>\$ 500</u>
Total Resources	\$ 195,170	\$ 177,847	\$ 177,347	\$ 162,847

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Unemployment Claims	\$ 18,323	\$ 15,000	\$ 15,000	\$ 15,000
Total Expenditures	\$ 18,323	\$ 15,000	\$ 15,000	\$ 15,000
Ending Fund Balance	\$ 176,847	\$ 162,847	\$ 162,347	\$ 147,847

UNEMPLOYMENT CLAIMS



MOTEL OCCUPANCY

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 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: Cherotel (140), Super 8 (108), Candlewood Suites (85), Best Western (68) and Comfort Suites (59). A sixth hotel is currently in the planning stages.

MOTEL OCCUPANCY TAX FUND

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Fund Balance	\$ 39,718	\$ 42,375	\$ 42,375	\$ 37,526
Revenues				
Motel Occupancy Tax	\$ 274,102	\$ 225,000	\$ 275,000	\$ 290,000
Interest Income	221	0	150	0
	<u>\$ 274,323</u>	<u>\$ 225,000</u>	<u>\$ 275,150</u>	<u>\$ 290,000</u>
Total Resources	\$ 314,041	\$ 267,375	\$ 317,525	\$ 327,526
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2012-13	2013-14	2013-14	2014-15
Fine Arts Council	\$ 37,690	\$ 32,143	\$ 39,287	\$ 41,430
Brazosport Area C of C	84,510	64,286	78,570	82,856
Museum of Natural Science	56,535	48,214	58,928	62,142
L.J. Historical Museum	56,535	48,214	58,928	62,142
Softball Tournament	0	0	0	0
Babe Ruth Tournament	2,200	0	0	0
Marketing Items / Brochure	4,195	0	5,000	5,000
Transfer to Special Events	30,000	32,143	39,287	36,430
	<u>\$ 271,666</u>	<u>\$ 225,000</u>	<u>\$ 279,999</u>	<u>\$ 289,999</u>
Total Expenditures	\$ 271,666	\$ 225,000	\$ 279,999	\$ 289,999
Ending Fund Balance *	\$ 42,375	\$ 42,375	\$ 37,526	\$ 37,527

For the 1993 budget year the City's portion of the motel tax was 4%. Of this amount 25% went to tourist bureau and 25% to the fine arts council. The remaining 50% was annually appropriated as determined by council. At this time, the fund balance was being allowed to grow to accumulate funds to assist with the financing of a new community center.

In February of 1994 the tax was increased to 7% or 7 cents. A resolution was passed allocating 1 cent to the SBCTB (tourist bureau), 1 cent to the fine arts council, 1.5 cents to the museum of Natural Science and the promotion of the festival of lights, the remainder was allocated for a future convention center or some other lawful purpose. In the 96-97 budget year the council added 1 cent to go to the the LJ Historical association.

During the preparation of the 97-98 budget Council elected to make the switch to the Chambers tourism branch to promote tourism and increased the funding to \$50,000. (2 cents)

In FY98-99 \$320,000 was transferred to the Civic Center Construction Fund.

In 2000-2001 City Council elected to give the Chamber tourism branch additional funding of \$25,000 above their 2 cent allocation. At this time there was about \$200,000 left in the fund balance. In FY03-04, because of the dwindling fund balance, the City manager recommended returning the Chamber to their normal 2 cent allocation, however council elected to give them \$70,000. It remained \$70,000 until FY2005-06 when council increased it to \$80,000.

In FY12-13 we exhausted the fund balance and the Chamber is now budgeted to receive their 2 cent allotment.

SPECIAL EVENTS FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 31,881	14,475	14,475	9,815
Revenues				
Transfer from General Fund	\$ 20,000	20,000	20,000	25,000
Transfer from Motel Occ.	30,000	32,143	39,287	36,430
Revenues from FOL	16,205	15,000	5,870	13,570
Revenues from "The Fourth"				
Revenues from 70th Celebration	50,045		1,948	
Miscellaneous				
	<u>\$ 116,250</u>	<u>\$ 67,143</u>	<u>\$ 67,105</u>	<u>\$ 75,000</u>
Total Resources	\$ 148,131	\$ 81,618	\$ 81,580	\$ 84,815

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Festival of Lights	\$ 38,871	35,000	37,059	40,000
Concerts in the Park	9,000	10,000	9,850	15,000
July 4th Celebration	20,155	20,000	20,000	20,000
70th Anniversary Celebration	65,630		4,856	
	<u>\$ 133,656</u>	<u>\$ 65,000</u>	<u>\$ 71,765</u>	<u>\$ 75,000</u>
Total Expenditures	\$ 133,656	\$ 65,000	\$ 71,765	\$ 75,000
Ending Fund Balance	\$ 14,475	\$ 16,618	\$ 9,815	\$ 9,815

RED LIGHT CAMERA FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 48,532	26,736	26,736	23,490
Revenues				
Red Light Violation Fines	\$ 6,492	0	0	0
Miscellaneous	0	0	0	0
	<u>\$ 6,492</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Resources	\$ 55,024	\$ 26,736	\$ 26,736	\$ 23,490

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
State of Texas Portion	\$ 0	0	3,246	0
Flashing School Zone Lights	13,023	0	0	0
Xing Guard Safety Equip	1,169	0	0	0
Solar radar speed signs	10,996	0	0	0
Medical Drive Speed Study	3,100	0	0	0
	<u>\$ 28,288</u>	<u>\$ 0</u>	<u>\$ 3,246</u>	<u>\$ 0</u>
Total Expenditures	\$ 28,288	\$ 0	\$ 3,246	\$ 0
Ending Fund Balance	\$ 26,736	\$ 26,736	\$ 23,490	\$ 23,490

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**

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 60,867	107,876	107,876	175,361
Revenues				
PEG fees	\$ 69,597	60,000	70,000	60,000
Interest	0	0	0	0
	<u>\$ 69,597</u>	<u>\$ 60,000</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>
Total Resources	\$ 130,464	\$ 167,876	\$ 177,876	\$ 235,361

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Capital Outlay	\$ 22,588	0	2,515	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 22,588	\$ 0	\$ 2,515	\$ 0
Ending Fund Balance	\$ 107,876	\$ 167,876	\$ 175,361	\$ 235,361

POLICE SEIZURE FUNDS

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.

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 1,037,757	\$ 800,086	\$ 800,086	\$ 801,086
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	4,929	5,000	1,000	1,000
	<u>\$ 4,929</u>	<u>\$ 5,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Total Resources	\$ 1,042,686	\$ 805,086	\$ 801,086	\$ 802,086
EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer to General Fund	242,600	0	0	0
	<u>242,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ 242,600	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 800,086	\$ 805,086	\$ 801,086	\$ 802,086

UTILITY CONTINGENCY FUND

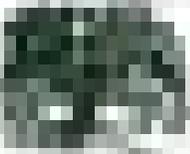
RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Fund Balance	\$ 416,856	\$ 348,494	\$ 348,494	\$ 348,894
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	2,038	2,000	400	500
	<u>\$ 2,038</u>	<u>\$ 2,000</u>	<u>\$ 400</u>	<u>\$ 500</u>
Total Resources	\$ 418,894	\$ 350,494	\$ 348,894	\$ 349,394

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	PROPOSED 2014-15
Transfer to Utility Fund	\$ 70,400	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 70,400	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 348,494	\$ 350,494	\$ 348,894	\$ 349,394

70th Anniversary Photo Contest
Photographer: Stephanie Patton
Category: Landscape & Nature
Location: Sea Center Nature Walk



MONTHLY YEAR FINANCIAL



MONTH	YEAR	FINANCIAL
1	2023	1000
2	2023	1000
3	2023	1000
4	2023	1000
5	2023	1000
6	2023	1000
7	2023	1000
8	2023	1000
9	2023	1000
10	2023	1000
11	2023	1000
12	2023	1000
1	2024	1000
2	2024	1000
3	2024	1000
4	2024	1000
5	2024	1000
6	2024	1000
7	2024	1000
8	2024	1000
9	2024	1000
10	2024	1000
11	2024	1000
12	2024	1000

MULTI-YEAR FUNDS SUMMARY

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 Downtown Revitalization Bond Construction Fund. (Portions of Downtown Streets)

These Certificates of Obligation were issued early in fiscal 2010. Construction is now well underway on this project with completion estimated to be near the end of the 2013 calendar year. The project was bid with the portion of This Way-- between Circle Way and Highway 288/332- as an add alternate. Unforeseen items such as asbestos and removal of old fuel tanks and soil remediation has used most of the projects contingency funds. Since we have used our contingency funds, we have budgeted this portion of the project in the Economic Development Fund in FY 13-14.

2010 Infrastructure Improvement Bond Construction Fund

This is the first phase of bonds approved by the voters in May 1010. Projects include drainage and street spot repairs. The project for \$1M in street spot repairs and the first major drainage project are complete. The second of the major drainage projects is well underway.

2013 Infrastructure Improvement Bond Construction Fund

This fund will account for the proceeds from the issuance of the second phase of bonds approved by the voters in May 2010. All projects are for the replacement of streets and associated water, sewer and sidewalks.

2013 Water and Sewer Bond Construction Fund

This fund will account for the proceeds from the issuance of \$2 million in Revenue Bonds 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.

2013 Downtown Revitalization Bond Construction Fund

This fund will account for the proceeds from the issuance of \$2 million in Certificates of Obligation. Proceeds will be used for the completion of Phase III of the downtown plan – South Parking Place.

2010 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 first \$3M Phase. These bonds were sold in July 2010.

Drainage Projects

\$2M will be spent on Drainage projects.

This will include to the Willow / Blossom drainage designed to reduce localized street flooding in the area.

This will also include ditch improvements downstream from the State Highway 288 project. In the Highway project the State improved the sizing on all of the drainage crossings. To take advantage of the increased crossing size downstream improvements need to be made to all ditches. Work is complete on three Oak Drive crossings. Two Elm crossings will be out for bid in July. After these crossings are complete, work will begin on the Yaupon crossings. There is also a concrete lining project to be completed followed by the Willow Drive Drainage project.

Projected cost on the Elm crossings are significantly more than originally anticipated. Engineering staff is working on alternatives to the cost more in line.

Also included are three local ditch renewals. These are Anchusa, Timbercreek Park, and Upper Slave Ditch. Timbercreek Park is completed.

Street Spot Repairs

\$1M was authorized for spot repairs on arterial street to alleviate damage caused by the drought in 2009. These repairs have been completed.

IMPACT ON OPERATING BUDGET

These projects will have little direct impact on the operating budget other than freeing up the \$80,000 budgeted in the General Fund Street department for spot repairs to streets to be utilized in additional locations.

2010 Infrastructure Improvements
 Bond Construction Fund
 As of June 10, 2013

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	1,001,715	\$ 1,001,715
Transfer from 100 Infrastructure Bond Fund		-	= 9,601
Transfer from 100T Infrastructure Bond Fund			1=,019
Income Earned			
Fiscal 1010		1,171	
Fiscal 1011		1,789	
Fiscal 1012		2,167	
Fiscal 1013		1,261	
Total Income Earned		<u>6,388</u>	<u>15,000</u>
TOTAL RESOURCES	\$	3,011,116	\$ 3,067,267
Expenditures		Project To Date *	Total Projected
Willow Blowers Drainage	\$	= 00,000	\$ = 00,000
Old Dr. Structure Crossings (1)		= 70,000	= 70,000
S. Yaugon Structure Crossings (1)		1 11,700	11 1,700
Bliss Structure Crossings (1)		1 = 9,100	13 0,000
S. Yaugon, Bliss & Wagnon Drainage		1 99,100	19 9,100
Archam, Timbercreek Park, Upper Slave		1 13,000	11 3,000
Aerial Street Drought Repair		1 000,000	1,001,5 11
Contingency		1 =,500	6 6,500
TOTAL EXPENDITURES	\$	3,000,000	\$ 3,065,961
PROJECTED REMAINING FUNDS (DEFICIT)			<u><u>\$ 1,265</u></u>

2010 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND

The Lake Jackson Development Corporation approved the funding of Phase 2 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$5,000,000 in Certifications of Obligation. The Certificates were sold in December, 2009.

Phase 2 Downtown Revitalization

This project includes This Way from SH 332 to Center Way, Center Way, That Way from Center Way to Parking Way, and Parking Way from This Way to Oak Drive.

As engineering progressed on the project, estimates exceeded the \$5,000,000 budget. In order to bring the project back into budget, the first segment of This Way between SH 332 and Circle Way was bid as an add-alternate. This segment will be completed with Phase 3 which began in the fall of 2013.

The project is complete.

IMPACT ON OPERATING BUDGET

Because the masterplan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide \$50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

**2010 Downtown Revitalization
Bond Construction Fund
As of June 9, 2014**

Resources		Project To Date *	Total Projected
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			
Fiscal 2010		7,380	
Fiscal 2011		6,170	
Fiscal 2012		2,966	
Fiscal 2013		1,542	
Fiscal 2014		54	
Total Interest Earned		<u>18,112</u>	<u>18,112</u>
TOTAL RESOURCES	\$	5,290,966	\$ 5,290,966
Expenditures	Original Budget	Project To Date *	Total Projected
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 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
Contingency			
TOTAL EXPENDITURES	\$ 5,000,000	\$ 5,219,712	\$ 5,219,712
PROJECTED REMAINING FUNDS (DEFICIT)			\$ <u>71,254</u>

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.

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 9, 2014**

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	4,001,915	\$ 4,001,915
Interest Earned			
Fiscal 2013		628	
Fiscal 2014		910	
Total Interest Earned		<u>1,538</u>	<u>50,000</u>
Total Resources	\$	<u>4,003,453</u>	\$ <u>4,051,915</u>

Expenditures	Original Budget	Project To Date *	Total Projected
Engineering Design	\$ 100,000	\$ 89,274	\$ 100,000
Various Courts	717,000		717,000
Magnolia, Laurel & Gardenia	2,179,000	1,246,039	2,179,000
Chinaberry - Elm to Azalea	453,000		453,000
Camellia - Winding Way to Yaupon	398,000		510,000
Total Expenditures	\$ <u>3,847,000</u>	\$ <u>1,335,313</u>	\$ <u>3,959,000</u>

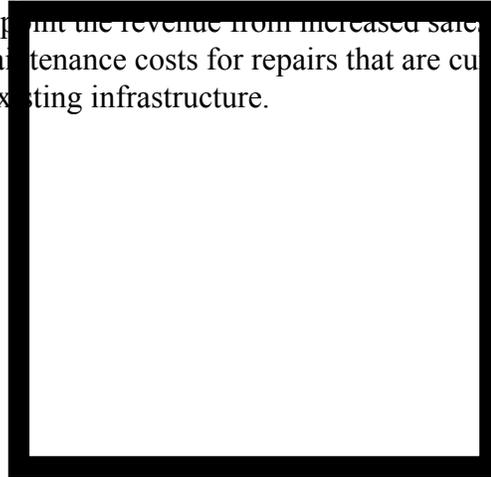
PROJECTED REMAINING FUNDS (DEFICIT) \$ 92,915

2013 WATER AND SEWER BOND CONSTRUCTION FUND

In May of 2013 we issued \$2 million in Water and Sewer Bonds. The proceeds from these bonds will fund the Northwest water system expansion (\$1,000,000) Sewer line replacements (\$250,000), local lift station renovations (\$250,000), and repair and repaint the Dow water tower (\$500,000).

IMPACT ON OPERATING BUDGET

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 \$20 Million Water and Sewer Bonds
Bond Construction Fund
As of June 10, 2013**

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	2,002,152	\$ 2,002,152
Interest Earned Fiscal 2013		465	25,000
Total Interest Earned			
Total Resources	\$	2,002,152	\$ 2,027,152
		Project To Date *	Total Projected
Expenditures	Original Budget		
Replace Sewer Line - Cedar Way	\$ 125,000	\$ 0	\$ 125,000
Replace Sewer Line - Segonia	125,000		125,000
Wastewater System Expansion - Northway	1,000,000		1,000,000
Local Lift Station Reservoirs	100,000		100,000
Lift Station 13 Reservoirs	150,000		150,000
Repair Wastewater - Dow Ave	500,000		500,000
Total Expenditures	\$ 2,000,000	\$ 0	\$ 2,000,000

2013 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND

The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$2,000,000 in Certifications of Obligation. The Certificates were sold in March 2013.

Phase 3 Downtown Revitalization

Phase 3 involves the complete restoration of South Parking Place and adds a pavilion to the center of the roadway that will provide covered parking during the week and a pavilion on the weekend. The design allows South Parking Place to serve as an additional outdoor plaza that can host a Farmer's Market, concerts or other outdoor events.

IMPACT ON OPERATING BUDGET

Because the masterplan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide \$50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

**2013 Downtown Revitalization
Bond Construction Fund - South Parking Place
As of June 9, 2014**

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	2,001,211	\$ 2,001,211
Interest Earned			
Fiscal 2013		317	
Fiscal 2014		478	
Total Interest Earned		<u>796</u>	<u>25,000</u>
Total Resources	\$	<u>2,002,006</u>	\$ <u>2,026,211</u>

Expenditures	Original Budget	Project To Date *	Total Projected
South Parking Place	\$ 2,000,000	\$ 0	\$ 2,000,000
Total Expenditures	\$ <u>2,000,000</u>	\$ <u>0</u>	\$ <u>2,000,000</u>

2015 Water & Sewer Bond Construction Fund

In the first quarter of 2015 we plan to issue \$4.5 million in Water and Sewer Bonds. 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.....

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.



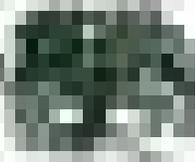
2014 \$5.5 Economic Incentives Infrastructure Bonds

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 0	\$ 5,500,000
Interest Earned		
Total Interest Earned	0	0
<i>Total Resources</i>	\$ 0	\$ 5,500,000

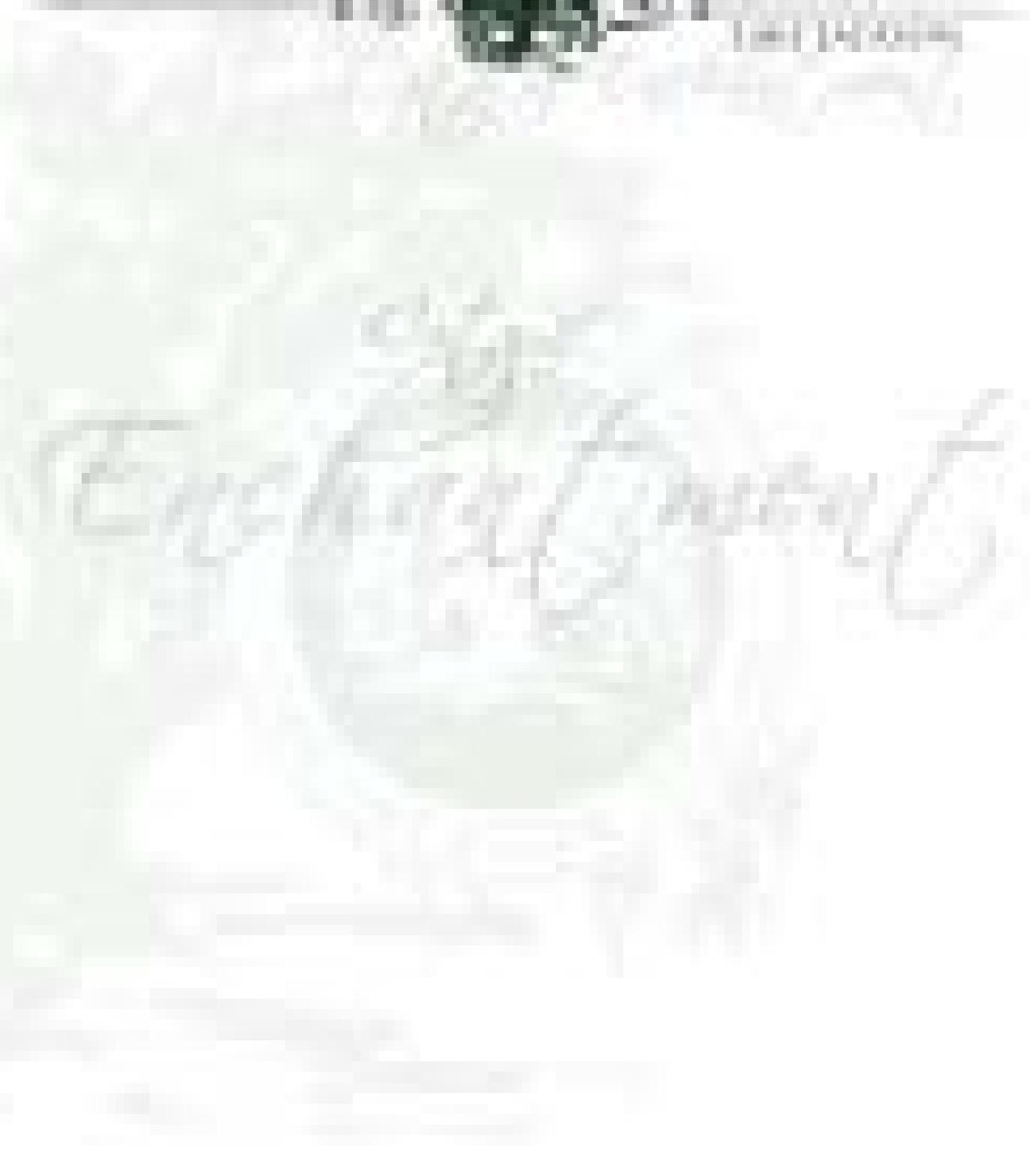
Expenditures	Original Budget	Project To Date *	Total Projected
Dow Innovation Center Off-Site Utilities	\$ 2,500,000	\$ 0	\$ 2,500,000
Oak Woods Re development HEB	3,000,000		3,000,000
<i>Total Expenditures</i>	\$ 5,500,000	\$ 0	\$ 5,500,000

PROJECTED REMAINING FUNDS (DEFICIT)	\$ 0
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STATISTICAL INFERENCE



Unit 14



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 twelvth Keep Texas Beautiful Governor’s Community Achievement Awards and three 1st place national awards from Keep America Beautiful . Each year they have also receive the Presidents Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the “Tree City USA” title for the past 32 years.

Location

8 Miles North of the Gulf of Mexico
50 Miles South of Houston
45 Miles Southwest of Galveston

Estimated 2014 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	2	2016	Retired
	Heather Melass	Councilmember	3	2015	Retired
**	Will Brooks	Councilmember	2	2016	Business Manager
***	Gerald Roznovsky	Councilmember	1	2015	Manager
	Ralph "Buster" Buell III	Councilmember	new	2016	Retired
	Jon "J.B." Baker	Councilmember	3	2015	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	34 years
	Modesto Mundo	Asst. City Manager	19 years
	Pam Eaves, CPA	Finance Director	24 years
	Salvador Aguirre	City Engineer	35 years
	First Southwest	Financial Advisors	9 years
*	Served 11 years as Assistant City Manager		

General Information

Size

Development of the 18 square mile area that comprises the City of Lake Jackson began in 1941 and has produced an orderly, well planned residential community. Lake Jackson, itself, has a population of just under 27,000 people. Yet, Lake Jackson is part of a larger community of cities located in southern Brazoria County. Comprised of Lake Jackson, Clute, Freeport, Oyster Creek, Quintana, Jones Creek, Richwood, Surfside, Angleton and Brazoria, this area represents a population of over 77,000. Our regional retail center draws people from points well west and north of our city.

Location

The City of Lake Jackson is part of the Brazosport Area which includes the cities of Brazoria, Clute, Freeport, Jones Creek, Oyster Creek, Quintana, Richwood and Surfside Beach. Lake Jackson is located 50 miles south of Houston, 45 miles southwest of Galveston and 8 miles north of the Gulf of Mexico.

Access

The City is accessible via State Highway 332, the Nolan Ryan Expressway (State Highway 288), FM 2004 and the Port of Freeport. These roads provide access to Houston, Galveston, and the market areas of Brazoria, Matagorda and Fort Bend Counties.

Utilities

Water, Wastewater and Sanitation Services are provided by the City of Lake Jackson

Electric Service is provided by a competitive retail provider (you choose)

Telephone Service is provided by Southwestern Bell

Gas Service is provided by Reliant/Entex

Transportation

Highways

State Highway 288
State Highway 288B
State Highway 332
State Highway 36
State Highway 35
FM 2004

Trucking

28 Tank Truck Lines
10 Motor Freight Carriers
7 Local Terminals

Air Freight/Package Services

Seven companies servicing large and small package requirements.

Rail

Union Pacific Railroad services the area.

Air

Brazoria County Airport - 7,000 ft. runway, lighted, ILS & NDB; charter and corporate services.

Houston's Hobby Airport - one hour away, Houston's Bush Intercontinental Airport - 1.5 hours away with all major commuter carriers.

Shipping

Port of Freeport

Long term planning and careful development have given rise to the most accessible port serving the Gulf Coast. Located just 1.3 miles from deep water, Port Freeport dispenses with unnecessary transit time and assures ship operators a fast, safe turnaround.

The Port offers a depth of 36 feet at the public facilities -- 400-foot wide channels and a 1200-foot wide turning basin. Over 2,150 feet of dockspace is immediately accessible to 416,000 square feet of transit storage, a covered boxcar loading area and 47 acres of prepared open storage.

Bus

Southern Brazoria County Transit service has five routes in Lake Jackson, Clute, Freeport and Angleton. Residents who use the service have convenient access within the cities and region to employment, schools, shopping, county services, medical services and recreational destinations.

Utility Rates

Electricity: Supplier: Competitive Retail Provider

Natural Gas: Supplier: Reliant/Entex, Inc.

First 400 cubic feet or less	\$11.94 +	\$.17772 per 100 cubic feet
Next 2,600 cubic feet		.52065 per 100 cubic feet
Next 3,000 cubic feet		.51499 per 100 cubic feet
Next 4,000 cubic feet		.50135 per 100 cubic feet
Next 10,000 cubic feet		.49125 per 100 cubic feet
Over 20,000 cubic feet		.48115 per 100 cubic feet

Water: Supplier: City of Lake Jackson

Base Rate (2,000 gallons)	\$11.70 per month
over 2,000 gallons	\$3.50 per 1,000 gallons
over 20,000 gallons	\$3.75 per 1,000 gallons

Sewer: Supplier: City of Lake Jackson

2,000 gallons or less	\$11.70 per month
2,000 to 15,000 gallons:	\$3.70 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	\$14.87 per month
Residential Recycling	\$ 2.20 per month
Apartment Garbage/Trash	\$14.87 per unit per month
Apartment Recycling	\$ 1.05 per unit per month

Dumpster Rates - Number Of Pickups Per Week

	2x	3x	4x	5x	6x
3 Cubic Yard Containers	\$65.44	\$98.07	\$130.87	\$175.75	\$196.30
4 Cubic Yard Containers	\$87.22	\$130.87	\$174.47	\$218.11	\$261.69

Shared Dumpster Rates

Small Business	\$24.09
Medium Business	\$31.42
Large Business	\$38.76

Apartments/Multi-Family

Garbage and trash rates for apartments/multi-family shall be charged a flat rate fee of \$14.87 per individual family unit, excluding State Sales Tax.

Applicable Tax Rates 2013-14

Sales or Use Tax

State	6.25%
Lake Jackson	1.50%
Brazoria County	<u>.50%</u>
	8.25%

Hotel/Motel Tax

State	6.0%
City	<u>7.0%</u>
	13.00%

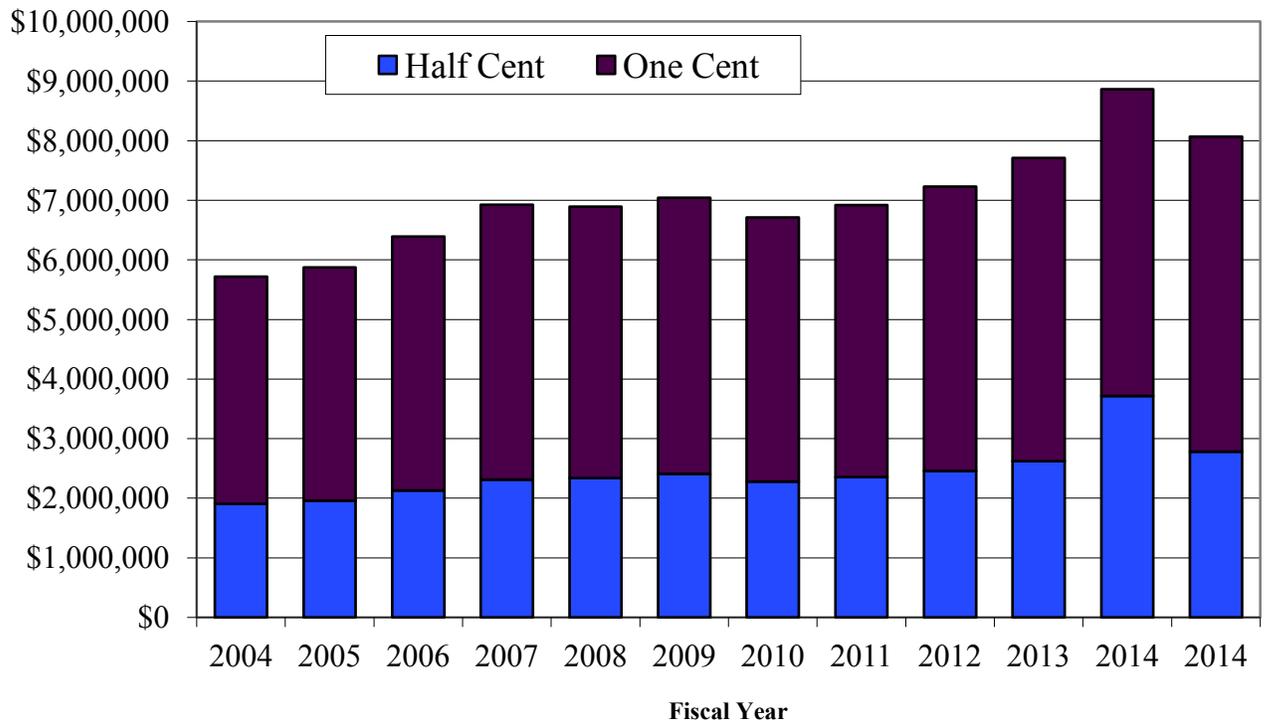
2013-14 Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.390000
Brazosport ISD	1.255300
Brazosport College	0.267309
Brazoria County (including Road & Bridge)	0.492020
Brazos River Harbor Navigation District	0.045000
Velasco Drainage District	<u>0.100226</u>
Aggregate Tax Rate	2.549855

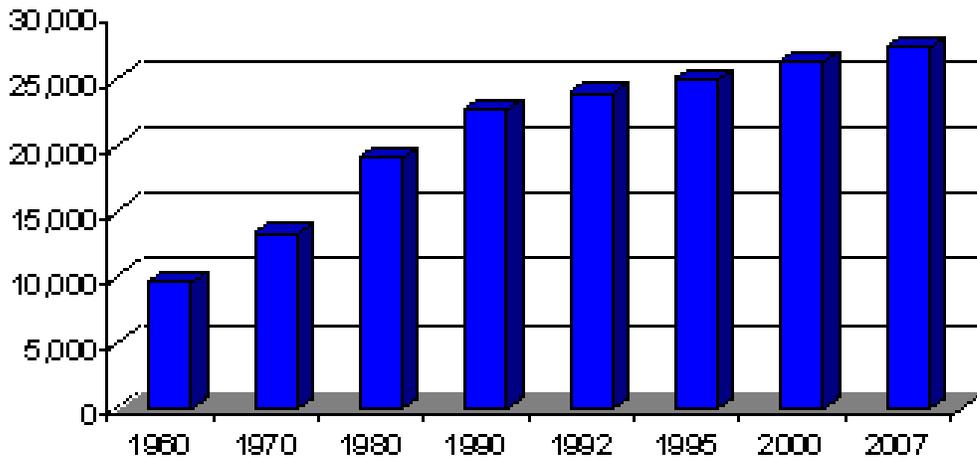
Source: Brazoria County Tax Office - 6/27/14

Utility Rates

	<u>Fiscal Year</u>	<u>One Cent Sales Tax</u>	<u>Half Cent Sales Tax</u>	<u>Percentage Growth</u>
	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%
Actual	2013	5,093,359	2,619,312	6.73%
Projected	2014	5,148,100	3,715,374	1.07%
Budgeted	2014	5,283,875	2,783,000	2.64%



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 2013*

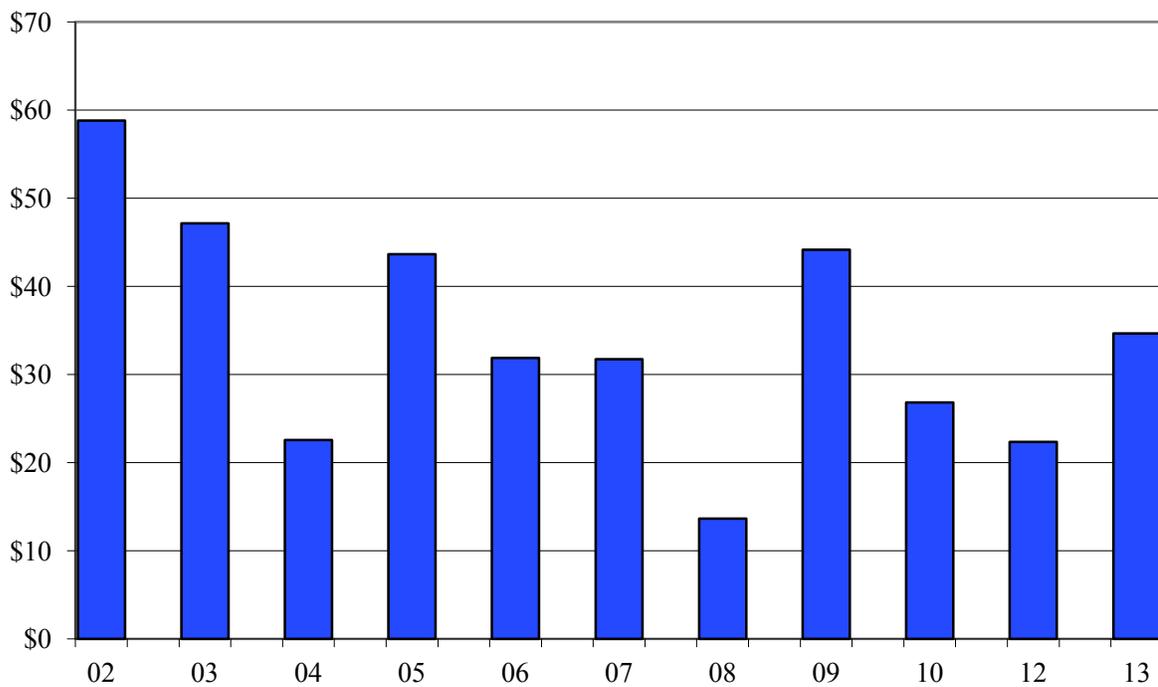
2013 Census Land Area & Population Density

	*POPULATION	LAND AREA SQUARE MILES	PERSONS PER SQUARE MILE
Texas	26,448,193	261,231.71	96.3
Brazoria County	330,242	1,357.70	230.7
Lake Jackson	27,394	19.44	1,381.1

**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	
02	\$14,022,974	54	\$3,211,769	287	\$31,009,669	8	\$10,577,741	77	\$58,822,153
03	\$12,265,891	47	\$2,648,486	244	\$25,701,824	14	\$6,535,633	81	\$47,151,834
04	\$10,346,773	47	\$2,554,073	217	\$6,814,750	5	\$2,846,001	72	\$22,561,597
05	\$11,558,044	42	\$2,779,670	222	\$12,292,550	13	\$16,999,806	96	\$43,630,070
06	\$10,645,379	49	\$2,994,659	246	\$9,960,620	16	\$8,273,763	91	\$31,874,421
07	\$4,567,201	28	\$1,934,811	210	\$16,524,120	7	\$8,691,192	84	\$31,717,324
08	\$2,104,874	13	\$2,269,750	224	\$980,000	16	\$8,286,645	47	\$13,641,269
09	\$2,897,800	19	\$3,825,831	308	\$28,239,066	4	\$9,186,421	61	\$44,149,118
10	\$2,804,113	11	\$2,648,839	300	\$1,267,000	2	\$20,102,377	126	\$26,822,329
12	\$3,059,500	16	\$2,609,239	284	\$8,827,836	4	\$7,836,810	72	\$22,333,385
13	\$4,528,375	18	\$2,778,099	323	\$12,855,000	10	\$14,504,913	90	\$34,666,387



Brazoria County Top Employers

COMPANY	TYPE	NON-RETAIL 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

<u>Principal Taxpayers</u>		Tax Year 2013	
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Taxable Valuation</u>	<u>Percent of Assessed Valuation</u>
Brazos Mall Owners, LLC	Retail	\$ 20,274,050	1.39%
Wal-Mart Stores, Inc.	Retail	17,099,810	1.18%
Redwood Edgewater	Apartments	13,871,380	0.95%
Centerpoint Energy	Utility	10,380,990	0.71%
Lowe's	Retail	10,131,050	0.70%
Dow Chemical Company	Various Property	9,581,820	0.66%
Texas Dow Employees Credit Union	Financial Institution	9,581,820	0.66%
Partners of Lake Jackson LTD	Apartments	7,569,350	0.52%
Spyglass - Lake Jackson	Apartments	7,426,560	0.51%
Gulf Coast Kingston Properties	Apartments	6,434,200	0.44%
Carriage Inn	Apartments	5,794,260	0.40%
Clark Richard A	Various Property	5,767,640	0.40%
Lowe's	Retail	5,411,950	0.37%
Leo Martin Chevrolet Inc	Dealership	5,400,500	0.37%
Dayton Hudson Corporation (Target)	Retail	5,072,920	0.35%
Dillard's Properties Inc.	Retail	5,026,310	0.35%
Candlewood Suites	Hotel	4,706,250	0.32%
		<u>\$ 149,530,860</u>	<u>10.29%</u>

Assessed Valuation by Classification

<u>Classification</u>	Tax Year 2013	
	<u>Assessed Taxable Valuation</u>	<u>Percent Of Total</u>
Residential	\$ 1,210,607,562	70.14%
Real, Vacant Platted Lots/Tracts	16,216,920	0.94%
Commercial & Industrial	260,948,419	15.12%
Real, Acreage (Land Only)	9,233,635	0.54%
Utilities & Pipelines	17,756,170	1.03%
Special Inventory & Other	211,103,288	12.23%
Total Market / Appraised Value	<u>\$ 1,725,865,994</u>	<u>100.00%</u>
Less Exemptions	<u>344,767,422</u>	
	<u>\$ 1,381,098,572</u>	
Under protest at certification	72,704,390	
Net Taxable Value	<u>\$ 1,453,802,962</u>	

Census Material

1999 - 2014
PERSONNEL SUMMARY BY DEPARTMENT

GENERAL FUND	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
ADMINISTRATION	8.34	8.34	9.34	9.34	9.50	9.50	9.50	9.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
FINANCE	8.50	8.50	8.50	8.50	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
POLICE	52.50	56.50	56.50	56.50	56.50	57.00	58.00	58.00	59.00	59.00	60.00	60.00	60.00	60.00	60.00
FIRE	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HUMANRE	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
STREET	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83
DRAINAGE	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83
CODE ENFORCEMENT	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	7.50
PARKS	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
RECREATION	12.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
GARAGE	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
LIBRARY	0.33	0.33	0.33	0.33	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	4.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL GENERAL FUND	148.83	154.83	155.83	155.83	156.66	155.66	156.66	157.66	163.66	163.66	164.66	164.66	164.66	164.66	164.16

UTILITY FUND	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
UTILITY ADMINISTRATION	8.83	9.83	9.83	9.83	8.00	8.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
WATER PRODUCTION	3.25	3.25	3.25	7.08	7.08	7.08	7.08	7.41	11.50	11.50	11.50	11.50	11.50	11.50	11.50
WATER DISTRIBUTION	5.25	5.25	5.25	4.75	4.75	4.75	4.75	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASTEWATER COLLECTION	11.25	11.25	11.25	10.08	10.08	10.08	10.08	10.41	19.50	19.50	19.50	19.50	19.50	19.50	20.00
WASTEWATER TREATMENT	11.25	11.25	11.25	8.09	8.09	8.09	8.09	8.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SANITATION	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34	25.34
TOTAL UTILITY FUND	65.17	66.17	66.17	65.17	63.34	63.34	62.34	62.84							
TOTAL ALL FUNDS COMBINED	214.00	221.00	222.00	221.00	220.00	219.00	219.00	220.00	226.00	226.00	227.00	227.00	227.00	227.00	227.00

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>
2014-15	Recreation	Recreation Leader PT	0.50	
2014-15	Recreation	Recreation Leader PT	0.50	
2014-15	Recreation	Recreation Leader		-1.00
2013-14	Wastewater	Split Public Works Dircetor	0.50	
2013-14	Code Enforcement	Split Public Works Dircetor		-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	
	Net			
		Total	28.83	-10.83
		NET TOTAL	18.00	

GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY Continued.

- 3/20/1976 Library, City Hall, Sewer (Oak Drive, Willow Drive, Cypress Creek Drive), Drainage, Parks, Water System - GO
- 8/20/1980 Police Building Service Center, Sewer (Plumosa Dr., Tenth Way, Dine Dr.) - GO
- 4/2/1981 Sewer (Youngs 2 lots FM 2004 in OCD) - GO
- 9/28/1982 Drainage, Sewer (Hudsons), Sewer & Sewer - GO
- 11/8/1983 Sewer (Oak Dr Bridge, Stanford Rd, Post Oak, Post Oak Ct.) - GO
- 11/6/1989 Refunding - GO Library & Parking Sewer (Dine Dr, Cypress Creek Dr) - GO
- 3/15/1993 Police Sewer, Plumosa Bridge, Sewer (Vestas & Cassin Way) - GO
- 6/17/1996 Recreation Center - CO (Debt Service provided by half cost sale tax)
- 11/8/1997 Sewer - Cherry, Elm, Winding Way, Cassin, Circle Way
- 11/8/1997 Youth Sports Complex, Civic Center Plaza - CO (Debt Service provided by half cost sale tax)
- 1/15/1999 Sewer - phase 2 of \$6.25 million Auburn road - OCD, Lou d, Azusa, Miramir, Okendo, Walnut, Loua, Medical Dr
- 5/15/2001 Funding the reconstruction of Magnolia (100 block in Azusa), central Youngs, (SH232 in OCD)
Also funded a the bus stop facility and a two bay expansion in Fire Station #2
- 5/15/2002 Half Course construction
- 12/15/2002 Fire/EMS Building
- 4/15/2004 Sewer - Oak Drive, South Youngs, Dine Drive, South Magnolia, and Brown Oaks
- 5/17/2007 Brown Oaks Subdivision: Sewer drainage, Access, Oak Dr., & Winding Way access & drainage. Reconstruction of old fire station into a Court Facility, Emergency Dispatch & Emergency Operations Center
- 5/8/2010 Drainage, Duck Pond, Sewer construction (Oak Dr & S Youngs), Aerial sewer through region
- 10/18/2011 Refunding - GO Bond Series 2001 (Hudsons Facility, 2 bays on Fire Station 2, Magnolia & Central Youngs reconstruction)
Refunding - GO Bond Series 2002 (Fire/EMS facility) (5/15/13 call date)
Refunding - GO Bond Series 2002 & 2003 (Half Course) (5/15/13 call date)
- 5/6/2013 \$4400 for sewer records of Magnolia, Lou d, Chaberry, Chardara, and Corolla, water in courts
\$2400 South Parking Plaza

PART 1 - CHITREVALUED CLASS A - SINGLE FAMILY - RESIDENTIAL VALUES

APN	APR VALUE	100% CAP VALUE					
20000	65,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20001	11,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20002	10,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20003	11,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20004	65,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20005	65,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20006	20,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20007	20,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20008	20,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20009	20,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
20010	20,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000

... All values are as of the original identification date for each individual taxpayer. Values have not been adjusted for changes in severity of their respective counties.

... Property taxes are levied by Santa Clara County and the City of San Jose. For more information, please contact the County Assessor's Office.

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

Industrial Districts Along the Texas Gulf Coast

Rank	City	Contract Value	Estimated Value	Rate Contribution	Comments
1	Rail Neches	75%	\$12.20%	15%	10 Year Cont'd
2	Baytown	30%	\$1.20%	3 years @ 0%, 31 days	3 years @ 20%, 4 years @ 15%
3	Baytown	30%	\$1.20%	0%, 20%, 45%, 50%, 65%	Increased discount to 30% with industry
4	Orange	87%	\$1.00%	0% for 2 years	5 Year cont'd - 10% Ceiling & Fee
5	Baytown	65%	\$1.20%	0% for 2 years	Cont'd until date of each company.
6	Houston	79.4%	\$1.34%	40%, 45%, 50%	15 Year Cont'd 100% on Land
7	Clear Fork	60%	\$1.30%	25%, 25%, 45%, 55%	2008 Exam Value to New Cont'd
8	La Porte	60%	\$1.00%	50%	2007 Exam Value to New Cont'd
9	Nadaland	75%	\$1.30%	0% - 5 years, 31.5%, 50.25%	Personal Property @ 20%
10	Neves City	100%	\$1.50%	100%	Approved by City
11	Corpus Christi	60%	\$1.10%	6%-60%	10 Year Cont'd - Land 10.0% - 5% minimum increase - 6% cap
12	Freeport	40%	\$1.10%	0%	Rate Escalates from 4.0% to 5.5% over 10 years
13	Lake Jackson, Clute	50%	\$1.50%	0%	15 year cont'd floor of \$3m, escalates to 2nd on CPI-U
14	Bridge City	40%	\$1.10%	0% for 2 years	Add Sales Tax, Adjustment to Gas, Rate
15	Rail Alton	75%	Flat Fee	-	Use Flat Fee Cont'd
16	Lynnwood	NA	Flat Fee	0%	Plan's up to \$250,000 annually

Industrial Districts Along the Texas Gulf Coast

Sorted by Total Dollars Collected

Rank	City	Total Volume	Total Levy	Percentage	Major Employers
1	Port Neches	454,150,500	\$ 2,555,500.00	0.553%	Huntsman, Mobil, Molok, As Liquef
2	Orange	251,914,212	\$ 4,555,529.00	0.552%	DuPont, Bayco, Chevron
3	Pasadena	2,252,527,505	\$ 15,219,191.00	0.375%	Hess, Cabot, Phillips, Martel
4	Baytown	2,500,554,009	\$ 12,474,171.00	0.308%	Exxon, Mobil, Goodyear, Du Pont
5	Baytown	5,450,141,259	\$ 24,555,523.37	0.387%	Exxon, Bayco, Chevron - Exxon updated to 2002
6	Dimmit Park	9,172,917,523	\$ 14,055,948.98	0.333%	Shell, Rohm & Haas, Celanese
7	La Porte	2,251,450,007	\$ 12,001,437.37	0.327%	Equistar (Olinco JV), Total Petro, Ineosyne
8	Port Arthur	9,500,000,000	\$ 14,100,000.00	0.303%	Molok, Huntsman, Fina, Clark
9	Marshall	250,350,342	\$ 940,349.00	0.303%	As Liquef, Sun, Unocal
10	Houston	9,000,350,200	\$ 14,000,000.00	0.300%	Lyondell, Shell, Chemtura Paper
11	Freeport	947,052,200	\$ 1,200,000.00	0.287%	Shell, Schenck, OTC-M
12	Lake Jackson, Cule	2,300,379,477	\$2,000,000	0.372%	Dev, B&SF
13	Bridge City	29,450,019	\$ 19,000.00	0.288%	Firestone
14	Corpus Christi	2,442,901,002	\$ 8,104,413.00	0.290%	Koch, Celco, Coastal, Valero
15	Lubbock	555,250,190	\$ 550,000.00	0.189%	Ineosyne, Equistar, Solvia

Industrial Districts Along the Texas Gulf Coast

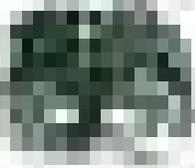
Sorted by Total Value in District

Rank	City	Total Value	Total Levy	Percentage	Major Markets
1	Baytown	\$ 2,422,741,252	\$ 24,227,412.52	0.451%	Exxon, Bayco, Chevron - Exxon updated to 2002
2	Pasadena	\$ 2,252,527,225	\$ 22,525,272.25	0.515%	Hess, Cabot, Phillips, Marlex
3	Port Arthur	\$ 2,500,000,000	\$ 25,000,000.00	0.408%	Marlex, Huntsman, Fina, Coker
4	Deer Park	\$ 2,172,917,522	\$ 21,729,175.22	0.442%	Shell, Rohm & Haas, Calgon
5	Houston	\$ 2,022,352,220	\$ 20,223,522.20	0.320%	Lyondell, Shell, Champion Paper
6	La Porte	\$ 2,257,450,057	\$ 22,574,500.57	0.427%	Eggen, JCI, JCI, Total Petro, Inovene
7	Baytown	\$ 2,500,554,002	\$ 25,005,540.02	0.428%	Exxon, Mobil, Goodyear, Du Pont
8	La Porte, CUM	\$ 2,322,375,477	\$ 23,223,754.77	0.312%	Dev., B&W
9	Corpus Christi	\$ 2,442,901,022	\$ 24,429,010.22	0.290%	Koch, Cigo, Coastal, Valero
10	Orange	\$ 2,257,924,212	\$ 22,579,242.12	0.522%	DuPont, Bayco, Chevron
11	Port Neches	\$ 424,722,500	\$ 4,247,225.00	0.525%	Huntsman, Mobil, Marlex, As Ligandis
12	Freeport	\$ 247,822,220	\$ 2,478,222.20	0.247%	Shell, Schenck, DSM
13	Neche	\$ 222,322,222	\$ 2,223,222.22	0.224%	As Ligandis, Sun, Unocal
14	Livingston	\$ 522,222,120	\$ 5,222,221.20	0.022%	Inovene, Equistar, Valero
15	Baytown City	\$ 22,422,012	\$ 224,220.12	0.208%	Frederick

Industrial Districts Along the Texas Gulf Coast

Sorted by Total Value in District

RANK	CITY	TOTAL VALUE	TOTAL LEAS	PERCENTAGE	MAJOR INDUSTRY
1	Baytown	6,488,741,268	\$ 24,556,553,837	0.45%	Exxon, Bayer, Chevron- Exxon updated for 2012
2	Houston	3,883,883,280	\$ 14,000,000,000	0.38%	Lyondell, Shell, Champion's Paper
3	Port Arthur	3,600,000,000	\$ 14,000,000,000	0.40%	Mobil, Hurkman, Fina, Clark
4	Deer Park	3,172,817,623	\$ 14,088,346,556	0.44%	Shell, Rohm & Haas, Celanese
5	La Porte	2,867,460,867	\$ 12,631,487,57	0.42%	Exxon (O Hells JV), Total Petro., Inouene
6	Pasadena	2,862,627,886	\$ 15,213,131,00	0.51%	Hatchel Cabanese, Phillips, Mobil
7	Lake Jackson, (Gulf)	2,833,876,477	\$ 9,000,000,000	0.31%	Dow, B&E
8	Beaumont	2,608,664,808	\$ 12,474,171,00	0.46%	Exxon's Mobil, Goodyear, Du Pont
9	Corpus Christi	2,442,801,082	\$ 6,104,418,00	0.28%	Koch, Cligo, Coastal, Velsco
10	Orange	867,884,212	\$ 4,583,323,00	0.52%	DuPont, Bayer, Chevron
11	Lubbock	686,380,180	\$ 350,000,000	0.08%	Inouene, Equistar, Solulis
12	Port Neches	464,783,600	\$ 2,385,580,00	0.52%	Hurkman, Mobil, Mobil, Air Liquide
13	Freeport	347,882,280	\$ 1,206,867,07	0.34%	Exxon, Schreder, KBR
14	Wallerland	333,883,842	\$ 540,245,00	0.38%	Air Liquide, Sun, Unocal
15	Bridge City	28,463,818	\$ 79,000,000	0.38%	Firestone



BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES. Expenses incurred but not due until a later date.

ACCRUED REVENUES. Revenues earned but not yet received.

ADMINISTRATIVE FEES. Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES. (Current) All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES. (Delinquent) All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES. (Penalty and Interest) A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE. The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ASSESSED VALUATION. A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District.)

BISD – Brazosport Independent School District. All school age children living in the City limits of Lake Jackson attend school in this District.

BALANCED BUDGET – A fund’s budget is considered balance when estimated expenditures equal prospective revenues.

B.O.D. Biochemical Oxygen Demand.

B.W.A. Brazosport Water Authority. A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BOND. A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS. A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson’s City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR. The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET MESSAGE. The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGETED FUNDS. Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

CDBG – Community Development Block Grant

CASH BASIS. A basis of accounting under which transactions are recognized only when cash changes hands.

CASH MANAGEMENT. The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of

BUDGET GLOSSARY

the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

COST. (1) The amount of money or other consideration exchanged for property or services. (2) Expense.

DEPRECIATION. The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DIVISION. An administrative segment of the City which indicates management responsibility for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed of.

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURE. This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

EXPENSES. Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FISCAL YEAR. The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE TAX. This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND. An accounting entity that has a set of self-balancing accounts and that records all financial 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.

GASB 54 – A new standard adopted by GASB for governmental fund balance reporting and governmental fund type definitions. This standard changes how governments classify and report fund balances. The governmental fund balance classifications are: non-spendable, restricted, committed, assigned and unassigned. This standard is effective for fiscal years ending after June 15, 2011

GENERAL FUND. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS. Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) -- Establishes accounting financial reporting standards for state and local government.

GOVERNMENTAL FUNDS – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

HOTEL/MOTEL TAX. Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining is appropriated annually as designated by Council through the budget process.

INTERFUND TRANSFERS. Amounts transferred from one fund to another.

BUDGET GLOSSARY

INVESTMENTS. Securities and real estate held for the production of revenue in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

LEVEL DEBT PAYMENTS - A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

LEVEL PRINCIPAL PAYMENTS – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

LEVY. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MIXED BEVERAGE TAX. A tax at the rate of ten (10%) percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND - A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual

OPERATING EXPENSES. Proprietary fund expenses which are directly related to the fund’s primary

service activities.

OPERATING GRANTS. Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

OPERATING REVENUES. Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers.

ORDINANCE. A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

OVERLAPPING DEBT. The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

PERFORMANCE AUDITS. Examinations intended to assess (1) the economy and efficiency of the audited entity's operations and (2) program effectiveness--the extent to which program objectives are being attained.

PERFORMANCE MEASURES. Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION. Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

PROGRAM OBJECTIVES. Program Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

PROGRAM GOALS. Program goals describe the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

PRODUCTIVITY MEASURES. Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate "how much" activity the division/department is performing, productivity measures identify "how well" the division/department is performing.

PROPERTY TAX. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

BUDGET GLOSSARY

PROPRIETARY FUND – Proprietary funds follow accounting practices similar to those found in private business. Both attempt to be self supporting. The two types of proprietary funds are enterprise funds and internal service funds

RESERVE. An account to use to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

RETAINED EARNINGS - Designated. An account used to segregate a portion of retained earnings that is to be used for a specified purpose.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund’s property.

REVENUES. (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers in are classified separately from revenues.

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SALES TAX. A general “sales tax” is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State).

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

T.C.E.Q. Texas Commission on Environmental Quality .

T.S.S. Total Suspended Solids.

TAX RATE. The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

TAX RATE LIMIT. The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TRIAL BALANCE. A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns.

UNENCUMBERED BALANCE. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

WORKING CAPITAL – The amount current assets exceed current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

WORKLOAD MEASURES. Workload measures reflect major activities of the division/department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.

