CITY OF LAKE JACKSON
Fiscal Year 2014-2015
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $170,493, which is a 3.01 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $44,340.

The members of the governing body voted on the budget as follows:
FOR: Heather Melass,
JB "Jon" Baker,
Gerald Roznovsky,
Joe Rinehart,
Will Brooks,
Buster Buell

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2014-2015	**2013-2014**
Property Tax Rate:	$0.387500/100	$0.390000/100
Effective Tax Rate:	$0.377824/100	$0.385986/100
Effective Maintenance & Operations Tax Rate:	$0.230151/100	$0.229881/100
Rollback Tax Rate:	$0.395285/100	$0.400703/100
Debt Rate:	$0.146722/100	$0.152432/100

Total debt obligation for CITY OF LAKE JACKSON secured by property taxes: $34,535,000. Of this amount $17,369,157 is secured by property taxes but will be repaid from the optional half-cent sales tax.

City of

Lake Jackson

Enchantment

THIS DOCUMENT WAS PREPARED BY THE
OFFICE OF THE CITY MANAGER

FOR FURTHER INFORMATION, CALL OR WRITE:

CITY OF LAKE JACKSON
25 OAK DRIVE
LAKE JACKSON, TX 77566
(979) 415-2407

City Council

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

Left to right: City Attorney Sherri Russell, Councilmembers Ralph "Buster" Buell, III, Jon "J.B." Baker, Gerald Roznovsky, Mayor Joe Rinehart, City Manager William P. Yenne, Councilmembers Heather Melass and Will Brooks, and City Secretary Alice Rodgers.

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Lake Jackson

City of Enchantment

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Downtown Lake Jackson

Adopted Transmittal Letter

Lake Jackson

City of Enchantment

CITY OF LAKE JACKSON

25 Oak Drive • Lake Jackson, Texas 77566 • (979) 415-2400 • Fax (979) 297-9804

October 1, 2014

The Honorable Mayor and City Council,

I present to you the final adopted FY 2014-15 Annual Budget and Program of Services.

This letter discusses the changes made to the proposed FY 2014-15 budget and supplement's the Manager's Letter submitted with the proposed budget to City Council on July 7, 2014.

THE BUDGET PROCESS

In January of each year the city council, interested citizens and city staff meet to review the City's visioning process. City council establishes vision elements and 3-5 year objectives. City staff then looks at what goals can be set during the fiscal year to work toward achieving the objectives and "vision" set by city council.

Through the "vision and goal setting process" City Council reconfirmed the vision for our City:
"Our vision is to create an ideal community to live, work and play for all."

This visioning process, along with a pre-budget capital project workshop helped set the objectives and goals of the City Council for staff to follow in preparation of the FY2014-15 budget.

Beginning in April of each year, Directors and Department Heads meet with the Budget Staff (composed of the City Manager, Assistant City Manager, Finance Director, and Administrative Assistant) to discuss their proposed budget requests. The Budget Staff reviews and considers these requests and balances them to meet projected revenues. The Budget Staff then prepares the proposed budget and work document. The proposed budget was submitted to the City Council on July 7, 2014.

Each year at least one public budget workshop is held in which the City Council, Budget Staff, Department Heads and interested citizens discuss the proposed budget. This year the workshop was held on July 19th. This workshop was open to the public and the press. The proposed budget and major issues facing the City were discussed in detail during this workshop and at subsequent regular city council meetings.

Reviewing the Manager's Letter, which was submitted to the City Council with the proposed budget and work document on July 7, 2014, will provide you with a good overview of the proposed budget. The following pages of this letter will discuss the changes to the proposed budget made by City Council to date.

FY2014-15 Budget Changes

General Operating Fund

The only change made to the proposed FY2014-15 budget was the result of our appraised property value coming in at some $8 million less than the preliminary appraised value provided to us by the Brazoria County Appraisal District in May.

The preliminary appraised values we received in May projected $1,512,541,032 in property value. At this increased appraised value I had recommended that we drop the proposed tax rate to 38.5 cents/$100 assessed value from the current 39cent tax rate. We have been at 39 cents for the last six years.

The certified tax roll provided by Brazoria County Appraisal District in July was for $1,504,098,914, $8,442,117 less than the May projection.

So in order to maintain the budget at it's current projection (on the general operating fund side) of $17,862,325, I adjusted the tax rate to 38.75 cents rather than the 38.5 cents initially proposed.

The 38.75 cent tax rate is 2.56% greater than the 37.7824 cent "effective rate" established by the state mandated formula. The "rollback" tax rate according to the state calculation is 39.5285 cents.

Again, the proposed total $17,862,325 general operating budget does not change. We made minor adjustments to the revenue numbers to keep the proposed budget the same.

Operating Budget

There were no changes made to the utility operating fund budget of $11,328,455, as proposed.

Conclusion

The priorities established by City Council during the Goals and Visioning process guided us in the development of the FY2014-15 budget.

I am extremely grateful to City Council for the long hours they have put in to the goals and visioning process and the budget process.

Our city is on the verge of incredible growth potential. We are currently engaged in the Master Plan process that will help us plan and guide our growth for the next 20 years.

I am very optimistic about our City's future and look forward to the challenges and opportunities that await us.

Sincerely,

William P. Yenne
City Manager

Downtown Lake Jackson

Amendments to Proposed Budget

Lake Jackson

City of Enchantment

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/05

OPERATING FUNDS

GENERAL FUND

Revenues	
Increase in Property Tax	$5,100
Decrease in Recreation Fees	($5,100)
NET INCREASE (DECREASE)	$0

GENERAL FUND REVISED REVENUES (NO CHANGE)	***$17,862,325***
GENERAL FUND PROPOSED EXPENDITURES(NO CHANGE)	***$17,862,325***
PROJECTED ENDING FUND BALANCE (NO CHANGE)	***$5,420,253***

Ordinances Adopting Budget

Lake Jackson

City of Enchantment

RESOLUTION 14-R-691

A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF LAKE JACKSON, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2014 AND ENDING ON SEPTEMBER 30, 2015

WHEREAS, on July 8, 2014, the City Manager of the City of Lake Jackson filed with the City Secretary the proposed Budget for the City of Lake Jackson Fiscal Year 2014-2015; and

WHEREAS, on July 7, 2014, the City Manager of the City of Lake Jackson submitted the proposed Budget for the City of Lake Jackson Fiscal Year 2014-2015 to the City Council; and

WHEREAS, a public hearing on said budget was duly held on the August 25, 2014 and all interested persons were given an opportunity to be heard for or against any item thereof;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LAKE JACKSON, TEXAS:

SECTION 1: That the City Council hereby adopts and approves the budget as filed with the City Secretary and amended for the fiscal year beginning October 1, 2014 through September 30, 2015 and hereby appropriates the amounts as specified therein at the fund level.

SECTION 2: That the City Manager shall cause copies of the budget to be filed with the City Secretary and the County Clerk of Brazoria County.

PASSED AND APPROVED 2nd day of September, 2014.

(S) Joe Rinehart
Joe Rinehart
Mayor

ATTEST:

(S) Alice A. Rodgers
Alice A. Rodgers
City Secretary

ORDINANCE NO. 14-2052

AN ORDINANCE LEVYING THE AD VALOREM TAX OF THE CITY OF LAKE JACKSON, TEXAS ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL EXPENSES, AND FOR INTEREST AND SINKING FUNDS ON OUTSTANDING CITY OF LAKE JACKSON BONDS; PROVIDING FOR ENFORCEMENT OF COLLECTION; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE, AND PROVIDING THAT THE CHARTER RULE REQUIRING TWO READINGS BE SUSPENDED.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LAKE JACKSON, TEXAS:

Section 1: That under the authority of the Charter of the City of Lake Jackson, Texas, and the laws of the State of Texas, there is hereby levied for the fiscal year October 1, 2014 through September 30, 2015, on all taxable property situated within the corporate limits of the City of Lake Jackson, and not exempt by the Constitution and Laws of the State of Texas or by Sections 5 and 6 of the Ordinance, a tax of $.3875 on each $100 assessed value of all taxable property.

Section 2: That of the total tax $.240778 on each $100 assessed value shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.

Section 3: That of the total tax $.146722 on each $100 assessed value shall be distributed to pay the City's debt service as provided by Section 26.04 of the Texas Tax Code.

Section 4: This tax rate will raise more taxes for Maintenance and Operations than last year's tax rate. The tax rate will effectively be raised by 4.62 percent and will raise taxes for Maintenance and Operations on a $100,000 home by approximately $3.21.

Section 5: That for enforcement of the collection of taxes hereby levied, the City of Lake Jackson shall have available all rights and remedies provided by law.

Section 6: All monies collected under this ordinance for the specific items therein named, shall be and the same are appropriated and set apart for the specific purpose indicated in the City Budget and the City shall keep these accounts so as to readily and distinctly show the amount collected, and the amounts expended and the amounts on hand at any time belonging to such funds. All receipts for the City not specifically apportioned by the Ordinance are hereby made payable to the General Fund of the City.

Section 7: That if any section, subsection, paragraph, sentence, clause, phrase or word in this ordinance, or application thereof to any person or circumstance is held invalid by any court or competent jurisdiction, such holding shall not affect or impair any remaining portions or provisions of this ordinance and the City Council of the City of Lake Jackson, Texas, hereby declares it would have enacted such remaining portions despite any such invalidity.

Section 8: Upon the affirmative vote of all Council members present, the rule requiring ordinances to be read on two separate days is hereby suspended and this ordinance shall be passed and become effective from and after the date of its adoption on its first reading.

PASSED AND APPROVED on the first and final reading this 2nd day of September, 2014.

(S) Joe Rinehart
Joe Rinehart, Mayor
City of Lake Jackson

ATTEST:

(S) Alice A. Rodgers
Alice A. Rodgers, City Secretary

APPROVED AS TO FORM:

(S) Sherri Russell
Sherri Russell, City Attorney

Reader's Guide

Lake Jackson

City of Enchantment

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 Accomp. & 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 2nd 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 your 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.

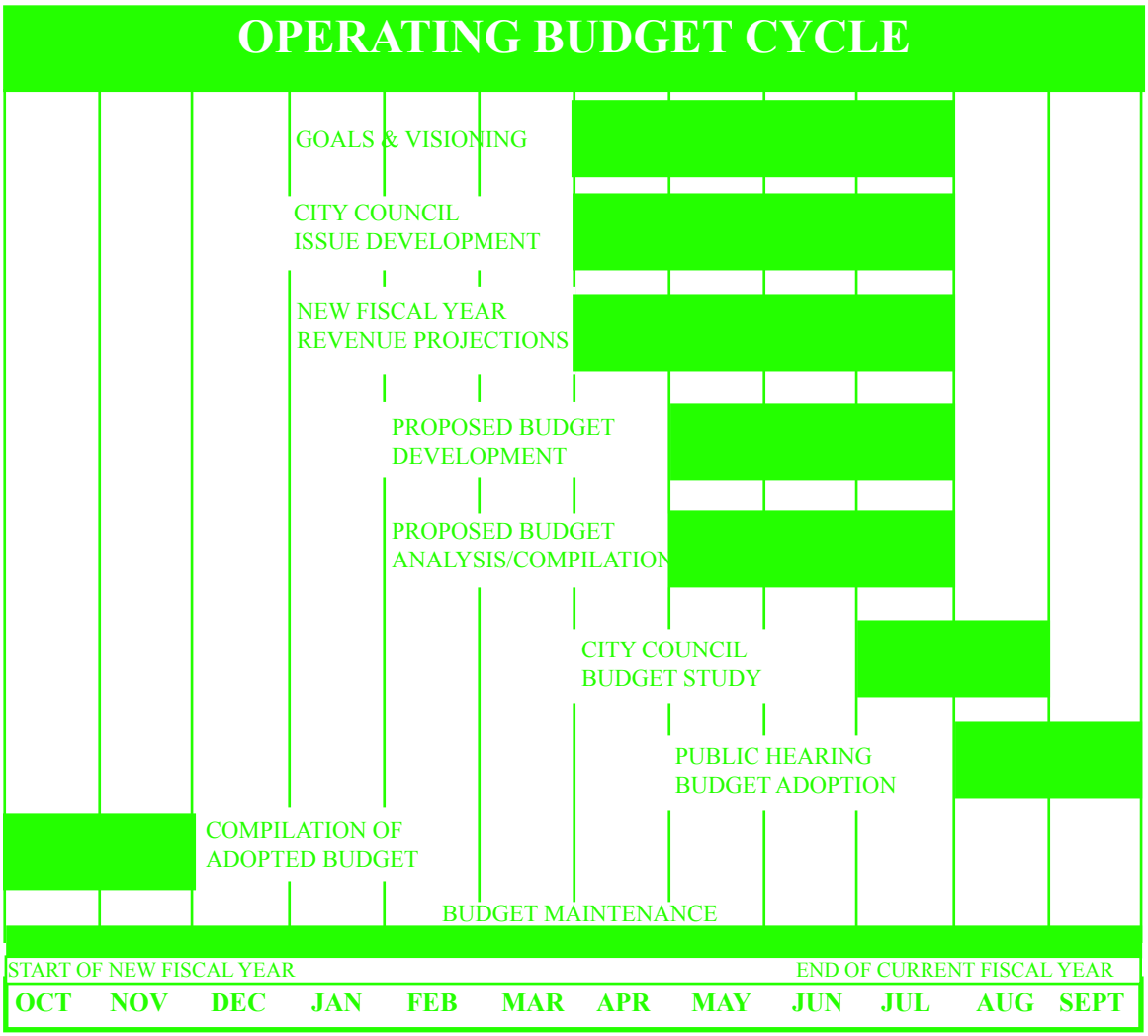
Thank you for your hard work and dedication to our city.

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

READER'S GUIDE TO THE
2014-15
BUDGET
AND
PROGRAM OF SERVICES

The Reader's Guide provides an overview of the City of Lake Jackson's budget process, financial structure and budget basis. Also included in this section are the Charter Directives and Financial Policies related to budgeting.

The City of Lake Jackson has prepared a budget designed to meet the highest standards of performance in municipal budgeting. The budget presentation format, which includes line item detail as directed by the charter, features goals, accomplishments and performance measures for each department. A program description and summary of major budget changes is also included for each department to quickly inform the reader of the responsibilities of the department and budget considerations for the department. Various budget summaries, statistical information, and detailed revenue sources are provided to help the reader assess the budget and make comparisons to prior years. The Manager's Message describes in detail the significant budget issues facing the Council and Staff in the upcoming budget year and future years. The message also provides an overview of the proposed budget. The budget process and organization of the budget itself are described below.



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/decrease may or may not be recommended depending upon Council program priorities and issues previously expressed in the budget process.

5. City Council Budget Study

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

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

6. Public Hearing/Budget Adoption

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

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

7. Compilation of Adopted Budget/Budget Maintenance

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

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

8. Budget Amendment

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

9. Program Goals and Measures

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

BUDGET SUMMARIES

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

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

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

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

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

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

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

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

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

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

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

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

Summary of Capital Items - Summarizes all capital expenditures.

GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

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

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

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

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

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

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

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

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

FINANCIAL FUND ACCOUNTING

SUMMARY OF FINANCIAL FUND ACCOUNTING

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

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

GOVERNMENTAL FUND TYPES

General Fund

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

Special Revenue Funds

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

Debt Service Fund

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

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

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition, construction or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, the 2010 Downtown Revitalization Fund, the 2010 Infrastructure Improvement Fund, the 2013 Downtown Revitalization Fund and the 2013 Infrastructure Improvement Fund. In the 2013 CAFR, the 2013 Infrastructure Improvement Funds is classified as a major fund.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Such funds are to be financed or recovered primarily through user charges. The City has two Enterprise Funds: the Utility Fund and the Golf Course Operating Fund. For budgetary purposes, the Utility Fund includes the following sub-funds: Utility Operating Fund, Utility Contingency, Utility Debt Service, Utility Projects and the 2013 Water and Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating 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 currentl 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 inChapter 59 C.C.P. and the federal equitable sharing agreement. Permissible uses include cost associated with: investigations, training, detention facilities, equipment, travel & transportation, awards and memorials for law enforcement personnel, drug and gang

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

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

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

Red Light Camera Fund - This fund accounts for the net revenues received from citations generated from the red light cameras. Half of the net revenues must be remitted to the State. Expenditures are limited by State law to items that will improve traffic safety. The cameras were removed in FY2013 but we will continue to spend down the remaining balance.

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

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 CourseFunds

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

ACCOUNTING AND BUDGETING BASIS

Basis of Accounting

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

The City's accounting records for *governmental funds* are maintained on a modified accrual basis. Under this basis of accounting, revenues are recognized when they are susceptible to accrual (i.e. measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period (usually within 60 days of fiscal year-end). Ad

valorem tax , sales tax, franchise tax, and interest revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeiture revenues are recorded as revenues when received in cash because they are generally not measurable until they are received. Expenditures are recorded when the related liability is incurred.

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

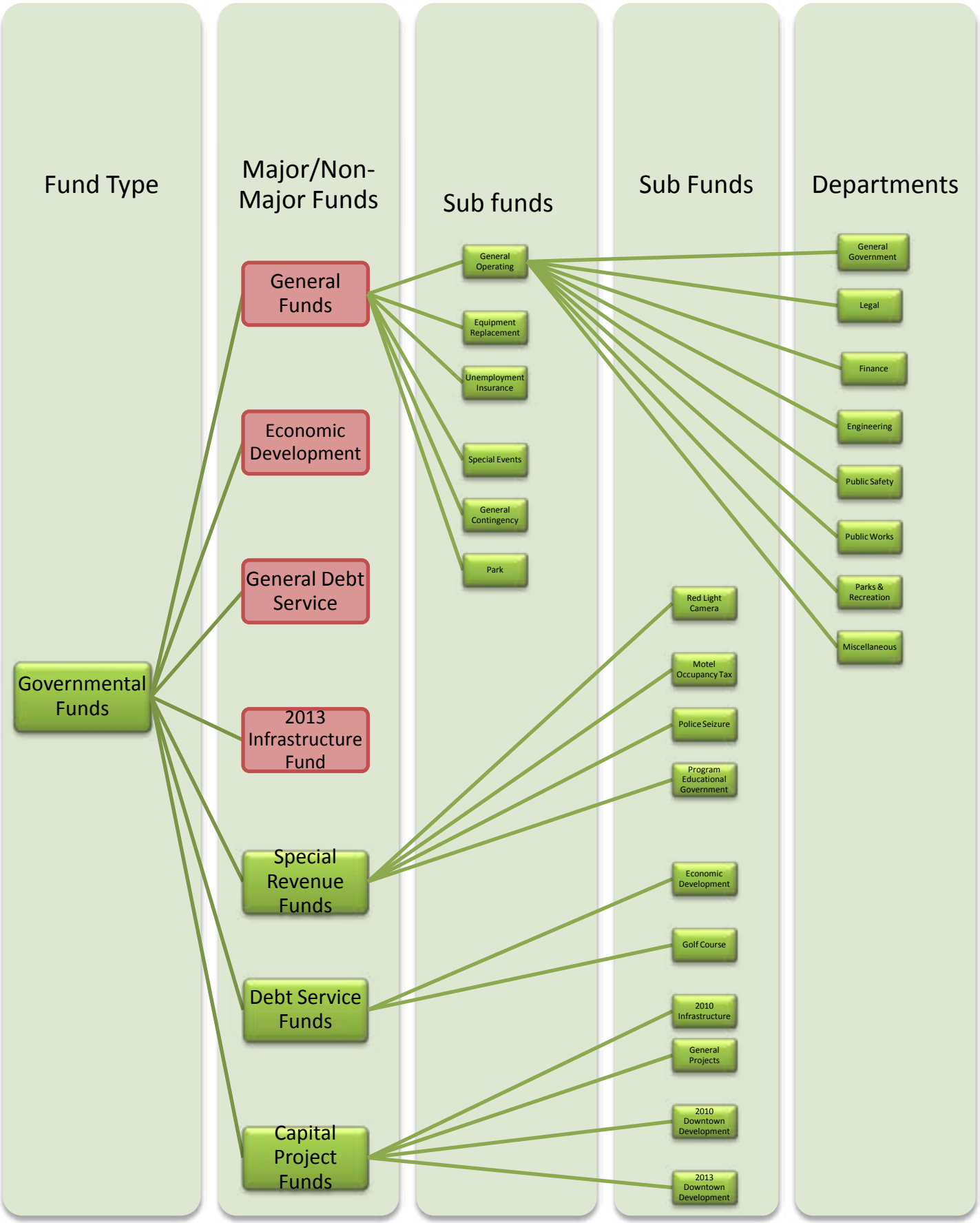
Basis of Budgeting

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

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

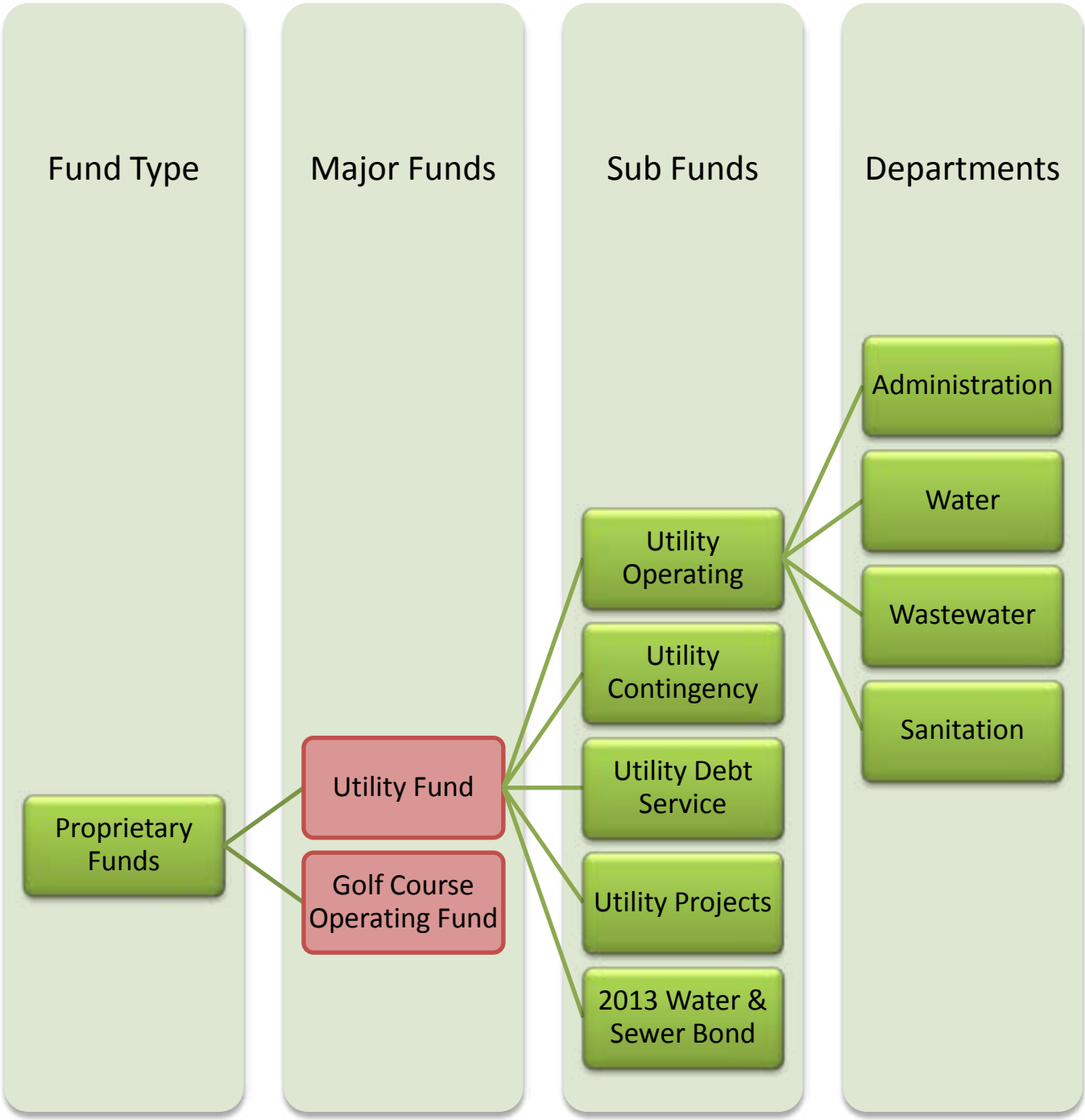
Budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental Funds



* Red boxes indicate "Major" Funds

Proprietary Funds



* Red boxes indicate “Major” Funds

Civic Center rock path leading to City Hall area

Directives & Policies

Lake Jackson

City of Enchantment

FINANCIAL POLICY

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 (draingage, 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. Committted – 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:

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 calcuation purposes. All money in this fund has been raised from the assessment of property taxes for the purposes of debt service. As such, they may only be used for debt service.

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

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

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

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

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

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

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

ENTERPRISE FUND BALANCE

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

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

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

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

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

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

SUBJECT: PLANNING AND STRUCTURE OF CITY DEBT

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

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

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

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

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

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

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

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

SUBJECT: ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

1. The City will maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

2. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.

3. Provide timely information including comparisons of expenditures to budgeted amounts to all department heads and directors.

SUBJECT: CLASSIFICATION AND COMPENSATION PROGRAM

The City's Performance Pay plan aims to accomplish the following: recognize individual performance; equitably compensate employees based upon the market value of a position and the type of 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 65th percentile of the market survey for each position. The top of the range is then set at 40% above the starting pay. Market adjustments are effective October 1st of each year as the budget allows. For directors pay the starting pay is set at the 50th percentile of actual salary identified by the salary survey.

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

SUBJECT FISCAL YEAR

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

SUBJECT: BUDGET PRESENTATIONS

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

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

SUBJECT: ANTICIPATED REVENUES

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

SUBJECT: PROPOSED EXPENDITURES

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

SUBJECT: PUBLIC RECORD

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

SUBJECT: PUBLIC HEARING

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

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

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

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

SUBJECT: BUDGET ADOPTION

Vote required for adoption

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

Effective date of budget; certification; copies made available

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

LAKE JACKSON

City of Enchantment

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 three to five years.

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

MISSIONSTATEMENT

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

VISIONSTATEMENT

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

VISIONELEMENTS

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

STRATEGIC PLAN PROCESS & CALENDAR

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

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

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

VISION ELEMENTS

Enable Growth & Revitalization

Enhance Communication

Maintain Infrastructure

Maintain A Well Managed City

Enhance Quality of Life

ENABLE GROWTH & REVITALIZATION

Promote quality growth following the established Master Plan.

Objectives	Goals	Assigned
FACILITATE DEVELOPMENT OF NEW HOUSING	Construct Plantation Drive 4-lane transition (ST-004).	Engineering
	Research 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
	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 2016.	Utilities
	Begin design of Waste Water Utilities to the TDCJ prison unit and the airport area.	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.	Administration
	Implement Employee Intranet System.	Administration
IMPROVE INTERACTION BETWEEN CITY COUNCIL & BOARDS	Provide annual update of the Strategic Plan to Boards & Commissions.	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	Improve compensation for all employees.	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	Initiate planning and seek grant to 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, LJEMS 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
	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
	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

Lake Jackson

City of Enchantment

MANAGER'S MESSAGE

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

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

CITY OF LAKE JACKSON

25 Oak Drive • Lake Jackson, Texas 77566 • (979) 415-2400 • Fax (979) 297-9804

July 7, 2014

The Honorable Mayor and City Council,

It is my privilege to present to you for your review and consideration the proposed fiscal year (FY) 2014-2015 Annual Budget and Work Document.

Growth is coming!
FY 2013-2014 review

Growth is coming to our city-heck, it is already here!

As I prepared the letter for the FY 2013-2014 budget, I was not at liberty to discuss two major projects that are now transforming our city.

At this time last year we were in intense negotiations to bring what is now called the Texas Dow Innovation Center into the midst of our beautiful city. This nearly one million square foot facility consists of a major administrative building, two large research and development buildings, amenities/activity building and a central plant/warehouse building. This facility sits on about 30 acres just west of downtown along SH288 directly across from our Civic Center. As I write this letter the administrative building is well underway and we have issued the building permits for the activity building and R&D building number one.

This project will put some 2,100 Dow employees here in the middle of town. We are so blessed to have Dow as a corporate neighbor and humbled that they have chosen to place this state of the art complex here in downtown Lake Jackson.

The second major project is the Oak Woods Addition redevelopment; also known as the HEB project. HEB has acquired the entire 38.5 acres Oak Woods Addition subdivision. This subdivision is located just east of downtown and had over 102 duplexes built there during WWII. This area had fallen into a state of disrepair. Our current master plan called for the redevelopment of this area and expanding our downtown into this property.

Over the years there were many plans for this property, but in the end it took HEB to put together the resources necessary to acquire all the properties and repurpose it.

HEB will be constructing an 83,000 sq. ft. store on about 13 acres at the corner of Oak Drive and Oyster Creek Drive. The remainder of the acreage is slated for a combination of office, retail and residential.

Currently all the old duplexes have been removed. Over the summer, HEB will present it's site plan to the Planning Commission for review and approval. Then construction on their new store will begin.

It was quite a coup to pull off both of these major economic development projects. I thank all those who had a hand in making these projects a reality.

In fact, since 2007 we have provided incentives (380 agreements) and used 4B ½ cent optional sales tax funds to provide infrastructure improvements in commercial areas (such as downtown) totaling nearly $28 million.

Economic Development Public Investments

Fiscal Year	07-12	12-13	13-14	14-15	15-16	16-17	18-19	19-20	20-21	21-22	TOTAL
D-Town Phase 1											1,806,278
D-Town Phase 2											6,249,565
D-Town Phase 3											2,169,781
Airport Water											2,500,000
Brazos Mall											1,102,306
D-Town Phase 4 HEB											5,000,000
Dow TIC											4,500,000
Airport Sewer											4,500,000

4B Sales Tax Fund

380 Agreement Sales Tax / Property Tax

Utility Revenue Bond

✔ Project Period

$ 27,825,000

These projects are a product of the enormous industrial development that is going on in our county, and primarily here in southern and western Brazoria County.

In my letter last year, I talked of some $10 billion in industrial investments in our area. That number has grown to nearly $20 billion according to the Economic Development Alliance of Brazoria County! And, there are strong indications the growth will be greater than that! Last year I had talked of expecting strong growth for 5 to 10 years. Now the talk is of strong growth for 10-15 years. It is just incredible what is going on here. The Eagle Ford shale field is producing this growth by providing abundant natural gas to our local industries.

All of this is prompting a great deal of interest in our city, as new businesses are setting up shop and existing businesses are thriving.

Our area is awash with contractors from all over the country here to build these new facilities. These workers are filling our apartments and hotels, shopping in our stores and eating at our restaurants. I have heard reliable estimates that some 10,000-12,000 contractors will be in this area for the foreseeable future. Then these folks will give way to the workers who will staff and operate these new facilities. I understand these permanent workers will number in the thousands.

We have spent much of this year planning and preparing for this bright new future. I will talk more of this later.

After the great recession, which rocked the nation and sent our economy into a tailspin, we are finally fully recovered locally and we are growing rapidly.

I have often said that local government is the last to be affected by an economic downturn and the last to recover from it.

As to our projections for FY13-14, I believe our general fund revenues will exceed our expectations. I also expect our utility revenues to be at or just above expectations but this is subject to change, since utility revenues are very susceptible to how wet or dry a summer we may experience. Expenditures on both the General and Utility funds will come in below budgeted levels.

Review of FY 13-14

Operating Budget

General Operating Fund

I expect that we will receive $17,521,175 in General Operating Revenues in FY 13-14. This is $254,855 or 1.5% more than the FY 13-14 budget of $17,266,320.

Sales tax revenues continue to recover as I estimate that we will receive $5,148,100 in sales tax in FY 13-14, some $31,100 (0.6%) more than what we budgeted for FY 13-14 - $5,117,000.

Other revenue bright spots include unexpected increases in building permit fees ($90,000), alcohol beverage tax ($27,000) and court fines ($130,000). I am projecting General Operating Fund expenditures to end at $16,625,205 in FY 13-14. That is $641,115 (3.7%) less than the FY 13-14 budget.

The bulk of this savings was in salaries and benefits, as we continue to struggle to remain fully staffed. The bulk of the savings came from the Police Department ($308,177). We had a number of long- term officers, including our Chief, retire or move on to greener pastures. Fortunately we are currently back to full staffing in the Police Department.

General Operating Fund (estimated at 9/30/14)

	FY 13-14 Budget	FY 13-14 Projected	Difference
Revenues	$17,266,320	$17,521,175	$254,855
Expenditures	$17,266,320	$16,625,205	$641,115
Excess <Deficit>	0	$895,970	$895,970

Utility Operating Fund

I anticipate utility operating revenues to be $11,101,602 or $143,001 (1.3%) more than the FY 13-14 budget of $10,958,601.

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

I expect expenditures to finish around $10,863,619 or $94,982 (0.9%) less than the $10,958,601 budget. This puts us pretty much on budget for the year.

Utility Operating Fund (estimated at 9/30/14)

	FY 13-14 Budget	FY 13-14 Projected	Difference
FY 13-14 Budget	FY 13-14 Projected	Difference	
Revenues	$10,958,601	$11,101,602	$143,001
Expenditures	$10,958,601	$10,863,619	$94,982
Excess <Deficit>	0	$237,983	$237,983

Year End Transfer

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

I am recommending that $800,000 of the projected positive General Operating Fund year-end balance be transferred to General Capital Projects and the remaining $95,870 go toward the General Operating Fund balance. This will leave our projected fund balance at 9-30-14 at $5,420,253. This equals 30.3% of the proposed $17,862,525 FY 14-15 General Operating Fund budget. Our policy is to maintain an operating fund balance between 25% and 33% of annual expenditures.

The Utility Operating Fund is projected to have a $237,983 positive balance at 9-30-14. I recommend $137,237 be transferred to the Utility Projects Fund and the remaining $100,746 go toward our fund balance. This will leave our Utility Operating Fund balance at $2,832,114. This will equal 25.0% of the proposed FY 14-15 budget of $11,328,455.

Setting our Goals

Since 2007 City Council has annually met to set the goals for our City through our formalized goals and visioning process. This past year City Council met in two workshops held on January 16, 2014 and February 20, 2014.

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 business 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

These priorities have all been addressed in the preparation of this budget.

Improve Compensation/Salaries

During the goals and visioning workshops, the City Council consensus and highest priority was/is to work to improve our compensation plan.

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

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

Take our Police Officers as an example. In the past we were able to hire experienced officers with some level of higher education. Over the years as our pay became less competitive we had to adjust our standards and began to hire officers' right out of the academy.

Another example is our water operators. We used to be able to attract licensed operators. In time we could no longer attract licensed operators, so we hired folks, provided them the training and schooling to become licensed while on the job. Then we began to lose these newly licensed operators to others (especially local industry) who paid their operators more. We, in essence, became a training ground for others.

But, the economy was tough and we did our best to hold the line on costs and taxes for our residents. In fact, we have held our tax rate at 39 cents now for six straight years. By doing this, as the recession raged and property values dropped, our property taxpayers, overall, saw their city taxes decrease.

Property values dropped from a peak of $1.460 billion in 2008 to a low of $1.419 billion in 2011. Values began to gradually increase in 2012 and 2013, but in 2013 we still had not recovered property values back to the 2008 level. The 2013 value was $1.453 billion.

In 2014 we anticipate our property values to finally reach and exceed the 2008 values. Our estimate for 2014 is $1.512 billion.

So, with our revenues recovering we are able to begin, I repeat **begin,** the process of returning our salaries to competitive levels.

At the goals and visioning workshops I introduced a 5 year plan to work to gradually work our salaries back in line with our adopted compensation plan. This effort of eating the "elephant one bite at a time" will allow us to improve salaries without putting an undue burden on taxpayers.

Beginning this fiscal year we will implement a plan that starts with a 2% market adjustment and a 2% merit raise. This is what we provided in 2013. The difference will be that any employee classification that is more than 10% below market will receive a 3% market adjustment as well as be eligible for the 2% merit. Those 20% or more below market will get a 4% market adjustment and be eligible for the 2% merit. And, finally those positions 30% or more below market will get 5% market adjustments, plus be eligible for the 2% merit raise as well.

If we keep this program in place for 5 years, we believe we will have restored almost all our pay classifications to a competitive level and in line with our adopted compensation plan.

It took us years to get ourselves into this position, so it will take us years to get us back where we belong.

The cost for this first year is approximately $380,000 on the General Operating Fund side, and some $94,000 on the Utility Operating Fund.

Fill Unfunded Positions

As the great recession began, one cost cutting measure we took was to keep 5 positions "authorized, but unfunded".

Last year (2013) we restored funding for the Assistant Police Chief position and the Assistant Building Official position (originally this was a Code Enforcement position).

We also "added" a patrol position to the force. When BISD created their own police force in 2013 we lost funding for a "resource officer" who worked at our Lake Jackson schools. We went ahead and kept that position and repurposed it and funded it as a regular patrol officer position.

This year (2014-2015) we will add back the three remaining positions. These are a laborer in drainage, a mechanic in the garage and a custodian at the Civic Center.

The cost to restore these positions is $117,600.

Restoring these positions will also help us meet the #2 priority of continuing to upgrade and maintain infrastructure, facilities and equipment.

To this end we have also restored maintenance budgets to their 2008 levels or beyond. In this budget, for example, we have restored our contract mowing budget, plus some to address the new freeway and the reduction by TxDot of the mowing of their right of ways. (TxDot now only mows 3 times/year, if that). We have added $42,500 to our contract mowing efforts to address the highway right of ways and to

improve mowing along the Union Pacific Railroad right of way to once per month along the Old Angleton Road.

Comprehensive Master Plan

The number 4 priority for City Council is the update of our 20 year Comprehensive Master Plan.

We have set aside $220,000 for this effort. We budgeted $110,000 in the General Projects Fund in FY 2013-2014 and are budgeting the remaining $110,000 in FY 2014-2015.

We have hired the consulting firm of Kendig Keast out of Sugarland, Texas to facilitate the development of this latest version of our Master Plan.

The process begins this summer and will continue for 12-18 months.

Economic Development

Priorities 3, 5,7,8,9 & 10 all fall under economic development.

In FY2013-2014 we sold the $2.5 million in bonds ($1 million from revenue bonds and $1.5 million from the Economic Development Fund) to extend water to the airport/business park (priority #3). We have hired INCE Engineering and they are designing this new water system on land the county has donated east of the airport.

We are proposing a $4.5 million revenue bond in FY 2014-2015 to extend sewer to this airport/business park. This, along with the water extension will also service the Wayne Scott unit of the TDCJ (Texas Department of Criminal Justice). This provides us a much needed large user until the business park takes off. This addresses priority #5 and #10.

Of course, by extending utilities to the airport/business park site, this will help facilitate development of the 987 acre Alden subdivision (priority #8).

In this budget (2014-2015) we anticipate construction of phase 3 of the downtown project (This Way from Circle Way to 288 and the replacement and redevelopment of South Parking Place). This addresses priority #7.

Finally, City Council made changes to the duties, responsibilities and makeup of the Lake Jackson Development Corporation. The board will now be more proactive in their deliberations and in recommendations to City Council (priority #9). However, voters rejected the proposal to expand the use of the ½ cent optional sales tax funds to allow use of these funds for promotional activities and to hire an economic development staff. So use of these funds will continue to be restricted to the 1995 ballot language which allows these funds to be used for Parks & Recreational activities and public infrastructure for economic development.

As I have noted in previous budgets, the goals and visioning system has become fully integrated into our operational and budgeted structure.

The FY 2014-2015 Budget

The aphorism "a rising tide lifts all boats" is a good reflection of what is happening in our area. As industry expands, so do the businesses that support those industries, as well as the businesses that provide services to the workers employed by those industries, and so on and so forth.

It is good to be back in a growth mode again. At the same time, it is important to learn the lessons of the recession and continue to operate in a lean and efficient manner, while still providing the high quality services our citizens expect and demand.

We also need to plan for this new growth and how we will deliver services to our new residents and businesses in the most cost effective manner possible.

One of the most important things to recognize is that we spent considerable time and resources over

the past two decades improving and upgrading our infrastructure to prepare for the growth identified in our current master plan. This has paid off tremendously as our infrastructure in place is able to accommodate the growth that is upon us.

As an example, the new Dow Texas Innovation Center will have two large research and development facilities which will be heavy users of water. When asked during the development stage of this project if we could provide the necessary water to the site, we were able to answer in the affirmative.

We recognize that we need to stay ahead of this growth and we are already planning for the infrastructure needs for the future. Our Master Plan process will help identify the long term needs. But we already know what we need to do to extend utilities to Alden and the airport and these plans are included in this budget.

So let's talk about the major issues we are addressing in this budget.

Major Issues

Commercial/Business Development

I have already touched on the enormous impact the million square foot Texas Dow Innovation Center campus just west of downtown will have on our city for decades to come. We will have some 2,100 employees in the heart of our business district.

Also I mentioned the complete redevelopment of the Oak Woods Addition (HEB) project on the east side of downtown. This, too, will have a lasting positive effect on our central business district.

Other projects are also underway. Development around the Brazos Mall will see an uptick with the construction of the new entry road off of SH288. The City (LJDC) contributed $300,000 toward this entry road. Construction is underway. Already in place is the new Starbucks and the Panda Express should open shortly. A major hotel chain is looking at placing a hotel on about 3 of the 8 acres opened up by this new entry road. Several restaurants are looking at locating on the remaining acreage.

The mall itself is nearly fully leased. New tenants, such as The Buckle, have helped bring new life to the mall.

Just down 288 from the mall in front of Lowe's, the new Buffalo Wild Wings is nearing completion.

The new Altus ER opened on Oak Drive South. The Brazosport Regional Hospital is making major additions to its facilities. Dr. Sweat is building a new facility on Oak Drive South.

Besides these medical related facilities, Rick Clark's new business park on Lake Road has broken ground.

We are receiving regular inquiries from potential new businesses and several older shopping centers have new owners who are looking at making major improvements.

Our downtown is thriving and it is good to see this activity in our city center.

Housing

Providing housing for the influx of new residents coming to our area is still a very high priority.

To meet the need we are faced with that question most growing cities face-single family vs. multi-family. What is the right mix? As we get into the Master Plan process we will address this issue directly. However, in the meantime we have several multi-family projects on the board and several single-family projects in the works.

Just recently council approved a "high-end" apartment project called Plantation Park, after a difficult and contentious rezoning process. Single-family neighbors adjacent to this 28 acre site were naturally and rightly concerned about what would develop in the woods behind them. City Council and Planners worked with the developer to make the proposed 238 unit project as compatible as possible. This project will likely be under construction by the fall of 2014.

Another 12+ acre site at the intersection of SH332 and FM2004 is under review for about a 240 to 250 unit "class A" apartment project. This project could progress quickly and could be under construction late

this year.

A third apartment project consisting of 150 units is being discussed along FM2004 just west of Old Angleton road (behind the old bowling alley site). This is a 9% tax credit project and is going through its state reviews. I understand this process could take a year to year and a half to complete. So, if approved, this project may begin in late 2015 or possibly sometime in 2016.

We also have several single-family projects in the queue. The Creekside subdivision (formally known as Oyster Bend) is planned with 224 lots. We have given all approvals necessary for the developer to begin phase one of this project. We are all simply waiting on him to get started.

The Northwood s/d phase three is also being discussed, but we do not have a timeline on this project yet.

Another possible 400 acre development north of 2004 is in the very preliminary "due-diligence" phase.

Then there is the 987 acre Alden s/d in northwest Lake Jackson just south of the airport. This is a mixed use development which includes plans for about 1,300 single family lots. This is down from 2,200 lots as the owner is looking at responding to market conditions that favor commercial, office, warehousing and light manufacturing in that area.

The apartments will obviously come first and if all three of the current projects under review are built we would add an additional 600 plus apartments to our inventory.

Between the Creekside and Northwood subdivisions we could have some 300 single family lots available in the near future. With Alden and the other 400 acre site under review we could have upwards of 1,500-2,000 single family lots available in the next 5-10 years or so.

There is also talk of mixed-use developments that could be a combination of commercial/retail/residential. One area already "zoned" for that through a Planned Unit Development (PUD) is the Oak Woods development (HEB). The HEB store will only take some 13 acres of this site. The rest can be any of the uses allowed by the PUD.

Downtown Revitalization

The third phase has not begun yet. We are splitting the third phase into two pieces. The first will be that portion of This Way between Circle Way and SH288. We hope to have that bid and under construction by the end of 2014. The second phase will be the replacement of South Parking Place.

The next big phase will be discussed during our Master Plan process. I would like to see the next $5 million phase put to the voters as part of the next bond issue. This next phase would likely include the rest of That Way, the portion of Circle Way from That Way to Oak Drive, and possibly North Parking Place. The bond issue would likely be taken to voters in 2016.

Flood Maps

A huge area of concern for our community are the proposed FEMA flood maps.

After Hurricanes Katrina and Rita in 2005, and the failure of the New Orleans levee system in Katrina, Congress instructed FEMA to review levee systems and flood maps all over the country. But, as is often the case Congress did not allocate the funds necessary to do the job correctly.

As FEMA's consultants began the task of reviewing the flood maps for our area, they readily admitted that FEMA had not allocated enough funds to do a study from "the ground up". In other words, there were no resources allocated to do the survey work to set actual elevations and benchmarks in the field. Instead they would rely on existing elevation and benchmark data from current FEMA maps and any subsequent data provided by entities that had done engineering work related to flood elevations. We are an example of that process.

After the 1991/1992 and 1994 Brazos River floods we engaged the firm of Rust Lichliter and Jamison (LJA) to examine the area north of FM2004. It had become apparent in those two river floods that the

current FEMA maps were wrong. We submitted that information in a "conditional letter of map revision" (CLOMR) in 1995/1996. We also provided FEMA's consultant with a copy of this study.

So, FEMA took all the data from various sources, combined it with these new aerial mapping tools (such as LIDAR) and plugged them into some powerful and sophisticated modeling programs.

During this process Hurricane Ike and its incredible surge occurred. FEMA then instructed their consultants to consider the "new" data related to surge inundation that could be caused by storms such as Ike.

This required all owners of levees to get their levee (s) certified by FEMA based on FEMA's enhanced criteria. This affects our area since the Velasco Drainage District controls the Corp of Engineer built hurricane levee system along the shoreline and the river levee along the Brazos River.

This led to years of back and forth with FEMA and their consultants. We pointed out repeatedly that the best and most powerful modeling systems are worthless if the data on which everything is based upon is flawed. So, years went by and the discussion continued.

Ultimately the Velasco Drainage District went to the voters in our area and had a $70 million levee improvement bond issue approved. This work will take years. So, FEMA has allowed for a "seclusion" area to be implemented for all areas within the existing levee system. What this means is that the current flood map designation will stay in place within the seclusion area as the levee system is improved. Most of our existing city is within this seclusion area.

However, our growth area north of FM2004 falls just outside of the Velasco levee system and the Angleton levee system

The preliminary FEMA maps of this area put most of the property within various flood zones. We once again are disputing FEMA's findings, in part because they are more restrictive than the LJA study we conducted back in the mid 1990's. Therefore, we have hired LJA to further study this area to determine if the FEMA maps are correct or whether, as I believe, are incorrect because of faulty data and therefore faulty conclusions. LJA has done a three part study for us. The first $5,000 look was to determine if there were any glaring errors in FEMA's work and if we had a "case" at all. When this analysis indicated that there were areas that needed further study, we authorized a $22,240 proposal to provide technical assistance in support of appeals and protests of the preliminary FEMA flood insurance study of the Bastrop Bayou. This study identified a series of issues where FEMA's conclusions are challenged.

The final $38,800 study approved in June will set the development standards related to the flood maps based on "the best information available" and submit this to FEMA. In the interim we will use this data to allow development of the areas in question based on the findings of LJA.

This is crucial to our future development. We want to allow development to occur, but in such a way where we are confident that facilities constructed will not flood in a 100 year event.

Compensation

As I mentioned in the goals and visioning discussion, improving our compensation plan is the top priority of City Council and staff. Actually, the goal is to, over a five year period, fully fund our existing compensation plan.

Our current plan sets our minimum pay for our various pay classifications at the 65th percentile of comparable sized and situated cities. We build a 40% range on top of this.

I did change the pay plan for Directors to start at the 50th percentile of the actual market survey.

By addressing this in a step by step process we can improve our salary competitiveness without putting undue strain on our taxpayers.

To help us check our process and to more accurately study our competitiveness, I am recommending we fund a $25,000 compensation study with the firm of Fox-Lawson and Associates. We are partnering with other cities in order to make our cost share as reasonable as possible.

Once that study is complete, we can work to implement changes recommended in the FY2015-2016 budget and beyond.

In the meantime, as previously stated, I am recommending a basic 2% market raise and a 2% merit raise for all full-time employees. Positions that are more than 10% below market will get a 3% market raise. Those more than 20% below market will get a 4% market raise and those more than 30% below market will get a 5% market raise. Again, all full-time employees are eligible for the 2% merit raise based on their performance evaluation.

Taxes

As I mentioned earlier, our property values are finally going to recover and surpass the 2008 high-water mark of $1.460 billion. Initially I had anticipated property value growth of 3% to 3.5% for FY2014-2015. But preliminary numbers from the Brazoria County Appraisal District showed an increase in the neighborhood of 7%. As a result we are anticipating a taxable value (after taxpayer appeals) of some $1.512 billion.

The recovery of our values to their 2008 level and beyond allows us the opportunity to restore the remaining three "authorized, but unfunded" positions to full funding. Recall, these are a labor position in the drainage department, a mechanic at the garage, and a custodian at the Civic Center.

Our preliminary tax calculations put our "effective tax rate" (the rate to bring in the same tax levy as last year) at 37.78 cents. The "rollback" rate (that rate which subjects the tax rate to a rollback election) is 39.361 cents.

Our current rate is 39 cents and has remained 39 cents for six (6) years. With the growth of our taxable property beyond expectations, I would like to return to our previous custom lowering the actual tax rate when possible. In this case, I am recommending a tax rate of 38.5 cents. This proposed 38.5 cent tax rate would actually be a tax increase to taxpayers of 1.9% based on the effective rate of 37.78 cents. This 38.5 cent rate accomplishes all the priorities established by City Council as discussed during the strategic planning (goals & vision) process.

This also allows us to begin to position ourselves for a potential future bond issue, say in 2016 or 2017, to address issues and priorities established through the master plan process.

For example, if we see another strong growth in taxable value next year we could meet our needs and still drop the tax rate another half cent or more. So, when we do go to the voters for our next general obligation bond issue we can continue to strive to keep our tax rate at or below 40 cents.

Water Rates

The Brazosport Water Authority (BWA) will be selling bonds in the $50 million range over the next several years to fund the new desalinization plant.

As you know, the persistent drought conditions that have plagued all of Texas since 2009 have shown us just how much we need a stable supply of water. Currently we take 2 million gallons per day of water from the BWA. Their water comes from the Brazos River. We supplement their water with 12 water wells. Now, we are adding desalinization to the mix.

We have been notified by BWA that their rate will increase from $1.94/thousand gallons to $2.25/thousand gallons. This will help them pay for their first phase of costs to implement desalinization. Expect more increases to the rate in the future.

What this means to us is that we will need to pass this rate increase along. So, we will raise the base water rate from $11.40/month for 2,000 gallons of water to $11.70/month. We will raise the sewer base rate to $11.70/month as well.

We will raise the water rate above the 2,000 gallon base up to 20,000 from $3.20/thousand gallon to $3.50/thousand. The rate for water over 20,000 gallons moves from $3.45/thousand to $3.75/thousand. The rate for sewer usage over the 2,000 gallon base moves from $3.40/thousand to $3.70/thousand.

The net effect of this increase to an average water user (7,000 gallons/month) is a 6.5% increase from $55.80/month for water and sewer to $59.40/month for water and sewer. This is a $3.60/month increase.

Again, the purpose of this increase is to cover the increase from BWA. It is also necessary to cover the cost to fund the pay raises for employees of the Utility Operating Fund.

I understand this is a big increase, but the drought has taught us that water is a precious commodity and that we need to diversify our sources of water. We will now have three water sources: well, river, and desalinization (brackish water well).

Master Plan

We have hired Kendig Keast as our consultant for our 20 year update of our Master Plan. This $220,000, 12-18 month project will help us set the future course for our city to the year 2035!

We have had our organizational meeting between Kendig Keast and staff. We have set up a tentative schedule of meetings. We will have a driving tour of the city with the consultants on August 14th. The first joint workshop with council/planners/staff will be held that same evening following the driving tour.

A series of "listening sessions" in which invited community members come to meet the consultants over a two day period will be held September 8th and 9th.

A community planning advisory committee (CPAC) of 20-25 people will be selected by City Council and they will first meet sometime in October. Then on November 10th we will have our first "big picture outreach" meeting in which the public is invited to the Civic Center for a presentation and a series of breakout sessions.

All of this just gets us started.

As I write this letter, staff is gathering together quite a list of documents and data for our consultants to review.

This is an important and exciting venture. I truly look forward to this endeavor and seeing what path we choose for our future!

Infrastructure Improvements

Last year I discussed our plan to extend utilities to the airport. Currently we have committed $2.5 million to extend water and are in the engineering phase.

As to sewer, I am recommending we sell $4.5 million in revenue bonds this next fiscal year to begin the process of extending sewer lines to this area. Of course, we already have a large customer waiting on us and that is the Wayne Scott unit of the Texas Department of Criminal Justice. Ultimately these utilities will serve the airport area, the Wayne Scott unit, and preliminary phases of the Alden development.

As part of our economic development agreement we are committed to $3 million in public infrastructure improvements to the Oak Woods Addition (HEB project) and $2.5 million in public infrastructure improvements for the Dow Innovation Center. We will sell these Certificates of Obligation in FY14-15.

The new Dow Innovation Center will be a heavy water user. While we have the capacity in hand to serve the new Innovation Center and the Wayne Scott Prison Unit/Airport/initial Alden area, we are planning for the next upgrades to our system as we plan on even more future growth.

One example is that in the next few years we will need to replace the old 300,000 gallon water tower on Oak Drive (across from city Hall) with a new 750,000 gallon to 1 million gallon tower. We will also need to drill another water well as part of that project. We will also, in time, need a water well at the new pump station in the airport area. We are already discussing the need to begin to increase our BWA allotment in 500,000 gallon increments over the next 5 to 10 years. Currently we take 2 million gallons per day, and our long term future will likely require 3.5 million gallons per day.

We are currently working on a timeline for those major utility infrastructure improvements, costs, and funding scenarios. We will add this to the road and drainage infrastructure items we are looking at and therefore provide an overall "road map" on when we will need to have each segment of our infrastructure

improvements funded and built.

Boys & Girls Club

Although not a big expenditure, I did want to thank City Council for authorizing our initial commitment of $30,000 (spread over a two year period) to help fund the operations of a Boys & Girls Club after school program at Rasco Middle School.

Ever since Rasco was built, students descend upon our Recreation Center after school. All you need to do is be there at school dismissal time and watch the sheer volume of children that cross Lake Road to our Recreation Center. Many walk over to where their parent is parked to catch their ride home. These parents are trying to avoid waiting in line at Rasco.

Unfortunately a fair number of these children will wait at the Recreation Center for hours until they are picked up to go home. Some students enter the facility, but a good number simply mill around the parking lot.

For years we have met with BISD officials seeking a solution. One solution has been to offer an after school program at Rasco. In years past we have made many runs at this with no success. Enter the Boys & Girls Club.

Through our funding, funding from the Brazoria County District Attorney's office and private sources the two year commitment of $50,000 has been met to start this program. In time we hope to find long term private funding.

This new Boys & Girls Club will be able to help up to 100 children per day. They will provide the children with an after school snack. Then they will provide up to 3 hours of structured activities, from doing homework and tutoring to recreational activities every day. This should help the students' involvement immensely. And, for us, it will greatly reduce the strain on our Recreation Center staff having to watch over these children.

Highlights of the FY2014-2015 Budget

- The combined General and Utility Operating Budget for FY2014-2015 is proposed at $29,190,780. This is $965,859 (3.4%) more than the FY13-14 adopted budget of $28,224,921.

- The General Fund Operating Budget is proposed at $17,862,325. This is $596,005 (3.4%) more than the $17,266,320 FY13-14 budget.

- The Utility Fund Operating Budget is proposed at $11,328,455. This is $369,854 (3.4%) greater than the $10,958,601 FY13-14 budget.

- I am recommending a market pay raise of 2% for each pay range plus a 2% merit raise. Also recommended is a sliding scale of 3, 4 and 5% market adjustments for pay ranges falling 10, 20 or 30% below market. These raises will cost the General Operating Fund $380,000 and the Utility Operating Fund $94,000.

- I am recommending that the three remaining "authorized but unfunded" positions be funded and filled in FY2014-2015. This will add $117,600 to the General Operating Fund Budget. The three positions are:

*Laborer in Drainage
*Custodian at the Civic Center
*Mechanic at the Garage

- I am recommending a tax rate of 38.5 cents. The current tax rate is 39 cents. As a result of a nearly 7% rise in property values the "effective tax rate" for FY14-15 is 37.78 cents and the "rollback tax rate" is estimated at 39.361 cents. Therefore, a 38.5 cent tax rate is 1.9% higher than the 37.78 cent effective rate.

- City Council has already voted, at staff's recommendation, to raise the Senior Citizen tax exemption to $75,000 from the current $70,000 exemption. This will remove some $37,000 from the tax levy.

- The Brazosport Water Authority is raising its water rate 31 cents from $1.94/1000 gallon to $2.25/1000 gallons (a 16% increase).

- Landfill tipping fees will increase by 2%.

- I am recommending increasing residential utility rates to cover the BWA rate increase, landfill fee increase, and to help pay for employee raises as follows:

	Current Rate	Proposed Rate
Water Base Rate	$11.40/mo	$11.70/mo
2000-20,000 gals	3.20/mo	3.50/mo
Over 20,000 gals	3.45/mo	3.75/mo
Sewer Base Rate	11.40/mo	11.70/mo
Over 2000 gals	3.40/mo	3.70/mo
Sanitation Rate	14.65/mo	14.87/mo
Recycling fee	2.15/mo	2.20/mo
State Sales Tax	1.39/mo	1.41/mo

- The base rate therefore will increase from $40.99 to $41.88 an 89 cent (2.2%) increase

- The average residential customer (7,000 gallon usage) will see their utility bill increase from $73.99/month to $77.88/month. This is an increase of $3.89 (5.3%) increase. Senior Citizens will continue to receive their monthly discount of 40% off the base rate.

- Commercial rates will increase 1.5%

- The Animal Shelter management fee is increasing $3,148 to $135,148. We are grateful for the frugal manner in which they Animal Shelter board manages the Southern Brazoria County Animal Shelter.

- I recommend increasing our contract mowing contracts $42,500 to restore mowing we reduced along the highway during the great recession and to provide one/month mowing of the railroad right of way along Old Angleton Road. In both cases we have picked up where TxDot and the Union Pacific Railroad have both reduced or eliminated their mowing regimen. TxDot is down to 3 mowings per year and Union Pacific has stopped mowing entirely.

- Sales tax revenues in the General Fund are forecasted to reach $5,283,875 in FY2014-2015. This is a 3.3% ($166,875) increase over the FY13-14 budget of $5,117,000.

- Property tax levy allocated to the General Fund is forecast to be $3,616,436 in FY2014-2015. This is $162,667 (4.7%) increase over the FY13-14 budget of $3,453,769.

- Industrial District revenues are calculated on the previous years consumer price index-urban. The CPI-U in December, 2013 was 233,049 or 1.5% greater than the 229,601 in December, 2012. Therefore our Industrial District revenues will increase $62,790 to $4,248,890.

- I anticipate franchise fee payments made by the various public utilities to use our public rights of ways and easements will be $1,646,875 in FY14-15. This is $63,875 (4%) higher than the $1,583,000 budgeted in FY13-14.

- I am recommending fitness only memberships at the Recreation Center increase by $5/month.

- Testing requirements from the State of Texas for our water system are increasing some $35,000 in FY14-15 and more in FY15-16. We will also be looking at a $90,000 capital improvement project to address the copper levels in our water.

- Annual cost to maintain our various generators in the utility system is increasing by $18,000 in FY14-15.

- The State licensing fee for our Wastewater Plant is increasing by $7,000.

- Costs to inspect, test and GPS locate our fire hydrants is increasing by $23,200.

- I recommend funding the new Boys and Girls Club at Rasco Middle School in the amount of $15,000 in FY14-15. We have already committed $15,000 in FY13-14.

- At the April, 2014 Capital Project Workshop, City Council authorized $1,161,800 in General Capital Projects and $307,000 in Utility Capital Projects.

General Operating Fund

FY 2014-15 Revenues

Property Tax

The Brazoria County appraisal District has estimated our assessed value at $1,552,909,215 - 7% over last year's certified tax roll of $1,450,607,167.

We anticipate that property owner appeal and increasing the senior exemption to $75,000 will reduce the final value (which we generally receive in late July) to $1,512,541,031 or about a 4.3% more than the FY13-14 certified roll.

I have estimated that $10 million of the values comes from new properties or improvements being added to the tax roll. If that is the case, and you remove that $10 million from the estimate to determine

the existing property value for FY14-15 we are talking a 3.6% increase in assessed values on existing properties. The history of value increase and decreases of existing properties from year to year is:

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

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

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

Tax Rate

I am recommending reducing our tax rate to 38.5 cents. Based on the State calculated "effective tax rate" for FY14-15 of 37.78 cents the 38.5 cent tax rate is "increasing" 1.9% from the "effective tax rate". The "rollback rate" is 39.361.

I am recommending a maintenance and operations rate of 23.9097 cents, up from FY13-14 rate of 23.7568 cents. The debt service rate for FY2014-2015 will be 14.5903 cents, down from the FY13-14 rate of 15.2432 cents. This is how our tax rate compares with other communities:

City	Population	Tax Rate	City	Population	Tax Rate
Galena Park	10,900	1.038	Bay City	17,700	0.572
Alvin	24,300	0.844	Katy	14,200	0.567
Baytown	71,900	0.822	Galveston	47,800	0.554
Brazoria	3,100	0.771	La Marque	14,600	0.514
Richwood	3,600	0.736	Rosenberg	34,000	0.500
Angleton	19,200	0.724	Texas City	41,600	0.453
Deer Park	32,100	0.720	Conroe	58,500	0.420
La Porte	34,300	0.710	Dickinson	18,700	0.400
Pearland	91,300	0.705	Bellaire	16,900	0.400
Freeport	12,800	0.676	**Lake Jackson**	**26,900**	**0.390**
Clute	10,500	0.672	***Lake Jackson (proposed)***	***26,900***	***0.385***
Seabrook	12,000	0.651	West University Place	14,800	0.374
Houston	2,099,700	0.639	Tomball	10,800	0.342
League City	83,600	0.597	Santa Fe	12,300	0.311
Friendswood	38,000	0.597	Sugar Land	84,600	0.309
Pasadena	153,000	0.592	Webster	10,700	0.285
Manvel	5,200	0.588	Humble	15,200	0.200
Missouri City	74,900	0.574	Stafford	19,900	0.000

Sales Tax

Sales Tax continues to improve. I anticipate sales tax receipts to end FY 13-14 at $5,148,100. Up 0.6% from the $5,117,000 million we budgeted in FY 13-14. I am budgeting sales tax revenues to be up 2.6% next year or $5,283,875 in FY 14-15.

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

Fiscal Year	one cent sales tax	half cent sales tax	percentage growth
1999	$3,460,834	$1,730,417	3.52%
2000	3,601,981	1,800,991	4.08%
2001	3,673,682	1,896,841	1.99%
2002	3,778,512	1,889,256	2.85%
2003	3,726,533	1,863,267	<1.38%>
2004	3,810,459	1,905,230	2.25%
2005	3,914,130	1,957,065	2.72%
2006	4,261,667	2,130,834	8.88%
2007	4,618,469	2,309,235	8.37%
2008	4,553,842	2,337,052	<1.40%>
2009	4,634,553	2,408,688	1.77%
2010	4,432,443	2,277,196	<4.36%>
2011	4,562,725	2,355,777	2.94%
2012	4,772,141	2,457,990	4.59%
2013	5,098,359	2,619,312	6.73%
2014(projected)	5,148,100	2,715,374	1.07%
2015(budgeted)	5,283,875	2,783,000	2.64%

Industrial District

For the first two years of the most recent industrial district contract (signed in December, 2011) the amount each city received was set by contract. In our case we received $4.1 million in both FY11-12 and FY12-13. The growth factor calculation kicked into play in 2013-2014. The growth factor is either the CPI-U or growth in industrial values as determined by the formula included in the contract as applied to the previous year's payment. The CPI-U for calendar year 2013 was 1.5%. This 1.5% is applied to the $4,186,100 million payment made in 2013-2014 resulting in an increase of $62,790 for a total of $4,248,890 for FY14-15.

Franchise payments

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

For FY 2014-2015 franchise fees are increasing from $1,583,000 budgeted in FY13-14 to $1,646,875 in FY14-15, a difference of $63,875. Center Point's (electric) payment is increasing to $940,000 from budgeted in FY13-14 to $969,875 for FY14-15.

Center Point (gas) is projected to be up $19,000 from $101,000 budgeted in FY13-14 to $120,000 budgeted in FY14-15. We actually expect to reach $119,805 in "gas" payments in FY13-14.

Building Permit Fees

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

We expect to collect $224,000 in permit fees this year (FY13-14). We had only budgeted to receive $132,000 in FY13-14. I anticipate this growth will continue and have budgeted for $233,959 in permit fees for FY14-15.

Municipal Court Fines

Now that our Police Department is back to full staffing, traffic fines have increased from a budgeted $420,000 for FY13-14 to an expected FY13-14 collection of some $550,000. I expect this to continue and I am budgeting $500,000 in fine collection in FY14-15.

For those who think writing tickets is just to generate revenue to pay for the Police Department. Please note that the budget for the Police Department is $5,070,265.

The cost to run the Municipal Court is $380,555.

Therefore fine revenue doesn't even pay 10% of the cost to operate the Police Department and the Municipal Court.

Another factor contributing to our increase is court fine collections is because of our switch to a new collection agency.

General Operating Expenditures

I am recommending a General Operating Budget of $17,862,325 for FY14-15. This is $596,005 (3.4%) more than the FY13-14 budget of $17,266,320.

I have already discussed at length the increase in costs related to the proposed salary increases and to fund the three positions that have been "unfunded" for some five years.

In summary, here are the changes for FY14-15:

- Salary costs are up $380,000
- Funding the three formerly "unfunded positions" costs $117,600
- The recommended increase in contract mowing costs is $42,500.
- $15,000 has been provided to fund the Boys & Girls Club at Rasco Middle School.
- Equipment replacement costs are up $47,873, primarily due to the new fire truck we purchased in FY13-14.
- Electricity costs are down $40,000.
- Gasoline and diesel costs are down $3,900
- The Animal Shelter management fee is up $3,148.
- Our liability insurance is projected to go up $12,715.

Utility Operating Fund

The Utility Operating Fund budget for FY 2014-2015 is proposed to be $11,328,455. This is $369,854 (3.4%) – (3.38%) more than the FY 13-14 budget of $10,958,601.

Utility Operating Fund Revenues

As I mentioned previously, the Brazosport Water Authority is raising its charge for water from $1.94/1000 gallons to $2.25/1000 gallons. We buy 2 million gallons per day from them on a "take or pay" basis. This will increase our payment to BWA by $226,300/yr.

We have also been notified that the landfill will be increasing their tipping fees by 2%. These costs and the cost to cover a proposed salary increase for employees have led me to propose increasing our util-

ity rates.

The base bill is proposed to increase by 89 cents/month, a 2.2% increase from $40.99/mo to $41.88/mo.

The current and proposed base utility bill is as follows:

	Current	Proposed
Water	$11.40/mo	$11.70/mo
Sewer	$11.40/mo	$11.70/mo
Sanitation	$14.65/mo	$14.87/mo
Recycle fee	$2.15/mo	$2.20/mo
Sales Tax	$1.39/mo	$1.41/mo
	$40.99/mo	$41.88/mo

For usage above the 2,000 gallon base water bill, the rate is proposed to increase from $3.20/1000 gallons to $3.50/1000 gallons for usage between 2,000 and 20,000 gallons. The rate above 20,000 gallons is proposed to increase from $3.45/1000 to $3.75/1000. Sewer rates above the 2,000 gallons base rate are projected to increase from $3.40/1000 to $3.70/1000.

The sanitation rate is proposed to increase from $14.65/month to $14.87/month. The $2.15/month recycle fee will increase to $2.20/month.

A typical resident using 7,000 gallons of water will see an increase in their utility bill of $3.89 (5.2%) from $73.99/month to $77.88/month.

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

RESIDENTIAL WATER & SEWER

Combined Monthly Rate	5,000 Gal.	Combined Monthly Rate	10,000 Gal.
Missouri City	$64	Baytown	$120
Baytown	63	Houston	116
Houston	56	League City	95
Seabrook	53	Angleton	86
Angleton	49	Deer Park	86
Conroe	49	Seabrook	85
Sugarland	49	Conroe	82
South Houston	48	Missouri City	82
Rosenberg	48	Rosenberg	81
Alvin	45	***Lake Jackson Proposed***	***81***
Deer Park	45	Freeport	79
Clute	45	Sugarland	78
Humble	45	Alvin	77
Lake Jackson Proposed	***45***	**Lake Jackson**	**76**
Freeport	43	Clute	75
Lake Jackson	**43**	South Houston	71
League City	42	Friendswood	65
Friendswood	40	Pasadena	64
Pasadena	35	Humble	62
Bellaire	33	Bellaire	59
Katy	24	Katy	44
Average	**$46**	**Average**	**$91**

Utility Operating Fund Expenditures

Expenditures are projected to be $11,328,455 for FY14-15. This is $369,854 (3.4%) more than the FY13-14 budget of $10,958,601.

I have already spoken at length about the increases related to funding the salary plan and the BWA rate increase.

Here is a summary of the FY14-15 expenditures compared to FY13-14:

- Salary increases account for $94,000
- The BWA rate increase is $226,300
- Increase in water testing required by the State of Texas is $35,000
- For hydrant safety inspection, testing and GPS location is up $23,000
- Maintenance to our emergency generators in the system is up $18,000
- Our state licensing fee for our wastewater permit is up $7,000
- Equipment Replacement Fund contributions are down $47,863
- CNG fuel costs are down $8,400
- Electricity costs are down $16,000
- Gasoline and Diesel costs are up $8,100
- Liability insurance costs are down $7,955

Other Funds

Capital Project Funds

I anticipate transferring $800,000 and $137,237 of the positive FY 13-14/year end operating balances to the General and Utility Capital Projects funds respectfully. This money will be available to allocate to projects in FY 2015-16.

On April 14, 2014 City Council held its annual Capital Projects Workshop. City Council has selected the following projects to fund in FY 2014-2015.

The General Capital Projects for FY14-15 approved by City Council are:

Plantation Drive 4-lane Transition	$238,000
Replace Police Station Flat Root	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 Building (annual)	20,000
Move Antenna from Hospital	20,000

"Aerway" Fairway Aerifier	15,000
Rec Center Gym Curtain	15,000
Museum Elevator Repairs	13,300
Replace A/C at Golf Course	10,000
Rec Center Roof Repair	7,000
	$1,161,800

The Utility Capital Projects are:

Water production SCADA radio system	$95,000
Copper Treatment	82,000
Chlorine Addition	55,000
Ground storage level transmitter/electrical	50,000
Ground storage tank access	25,000
	$307,000

We strive to maintain a minimum balance of $500,000 in each Capital Projects Fund. After the above proposed expenditures our fund balance in General Capital Projects will be $514,070 and the balance in Utility Capital Project will be $546,401.

Parks Fund

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

Over the years this fund balance has steadily dropped as the parks board funded improvements to our parks and youth sports facilities. Every now and then after a "good year" I would recommend a transfer from year end savings to the parks fund. The last time this was done was a $100,000 transfer in FY 10-11. This past May voters approved the sale of a small park area in the Oak Woods Addition area to HEB. The property sold for $60,000 and must be used for improvements at Morrison Park at Shy Pond.

Anyway, the balance is $296,389 and there is little prospect for future funding. The Parks board has voted to recommend the following budget for FY14-15:

Improvements to Morrison Park @ Shy Pond	$60,000
Stocking Shy Pond	4,500
Park Renovations	50,000
Contingency	10,000
	$124,500

This will leave a projected balance of $172,389 at 9/30/15.

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

Currently we are using these funds to make major repairs/improvements to our Parks/Recreation system and the golf course. We are trying to set aside about $125,000/year the Economic Development Fund

to meet the various capital priorities set by the Parks Board and City Council.

Equipment Replacement Fund

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

Computer equipment & software	$339,265
Civic Plus intranet package (admin)	2,850
Replace five (5) patrol units (1066, 1067, 1068, 1070 & unit 851)	181,661
Replace humane truck (unit 843)	25,222
Replace (3) park mowers (units 1028,1029 & 1030)	30,000
Replace street sweeper	315,000
Replace (2) traffic signal UPS systems	16,000
Purchase spare traffic light central cabinet	8,800
Replace (2) mosquito fogger units (725,726)	15,600
Replace (9) SPIN bikes (Rec Center)	14,000
Install new & replacement hand dryers (Rec Center)	27,000
Add portable truck lift (garage)	37,000
Replace meter reading devices (2)	7,200
Replace crew trucks in water dept. (798,894)	99,000
Add new rear load garbage truck	280,000
Replace dumpster truck (unit 630)	80,000
	$1,478,598

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

Motel Occupancy Tax Fund

The city collects a 7% motel occupancy tax on motel room rentals in the city. The State collects an additional 6%. Use of local funds is rigidly regulated by the State and can only be used to promote people coming to our community and utilizing the services of our four hotels. They are: Candlewood Suites, the Cherotel, Comfort Suites and Super 8 who each offer services to the business and traveling public who visit our city. The new Best Western Plus will open later in calendar year 2014.

We estimate revenue of $290,000 in fiscal year FY 14-15 and an ending fund balance at 9/30/15 of $37,526.

Following State regulations and guidelines expenditures are proposed as follows:

Allocation	cents	FY14-15
Fine Arts Center	1 cent	$41,430
Museum of Natural Science	1.5 cents	$62,142
*Tourism (chamber)	2.0 cents	$82,856
LJ Historical Museum	1.5 cents	$62,142
Promotion of FOL and other events	1.0 cents	$41,430
	7 cents	$289,999

There are plans for additional motels to locate in Lake Jackson. Plans for a Marriot brand hotel at the Brazos Mall are under consideration. It will be either a Fairfield Inn or a Courtyard by Marriott.

Adding new hotels is the way we can grow this fund and increase revenues to recipients.

Economic Development Fund

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

This past year City Council spent considerable time discussing economic development and how to make the LJDC Board a more pro-active board.

To this end council revised the by-laws of the LJDC to change the composition of the board, to have this board meet more frequently and to give the board more responsibility in the economic development process. City Council then submitted to the voters in May a proposition to remove the current restrictive language on what ½ cent optional sales tax economic development funds could be spent on. They asked voters to give the LJDC/city the authority to spend these funds on any of the purposes allowed under state law. This included the hiring of a paid economic development staff. (Voters rejected this proposition). So, at this time we have the new LJDC board in place and the revised by-laws ready to be submitted to the State. But, the new board and the City Council are still restricted to the original ballot language approved by voters in 1995. This ballot language limits the use of our ½ cent funds to "…provisions for payment of the costs of land, buildings, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises."

Of course it was a misnomer that the city was not promoting economic development. Yes, the initial use of the 4B ½ cent optional sales tax went to build recreational opportunities such as the outdoor pool, Recreation Center, Youth Sports Complex, the Wilderness Golf Course, and the Civic Center and Veteran's Memorial Plaza. Since 2007 the city has used ½ cent funds and other economic development incentives to the tune of some $27.8 million to invest in the economic growth of our city. The biggest of these projects is the revitalization of our downtown streets. We have spent or committed some $10 million to the first three phases. We are planning to spend, over the next 10 years another $16 million to complete the full replacement of the downtown streets and city utilities. Most of this funding will come from the LJDC.

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

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

We also leveraged the use of $3 million in LJDC funds to facilitate the redevelopment of the 40 acre

Oak Woods addition (HEB) development. We have committed up to $3 million to pay for the public infrastructure upgrades to upgrade this formerly blighted area into a first class development. We will be paying for replacing and relocating the old roadways and building new roads, providing new water and sewer lines and providing drainage for the area.

We have used $1.5 million in LJDC funds to help in the efforts to extend water service to the airport/ Alden area.

Again, when you combine together the LJDC funds, revenue bonds and tax incentives for all of these projects, our economic development investments since 2007 are at $27.8 million.

The LJDC board has already recommended approval of the $5.5 million needed to pay for the infrastructure improvements necessary to help the Dow Innovation Center and the Oak Woods addition (HEB) projects. Those bonds will be sold in FY2014-2015.

LJDC has also recommended $125,000 for HVAC improvements at the Recreation Center.

All these await City Council approval during this budget process.

Overall, the LJDC budget, as recommended by the board, is projected to be $2,732,039.

The Golf Course Fund

The Golf Course was built using ½ cent sales tax funding administered by the Lake Jackson Development Corporation (LJDC). The fund has provided $550,000 annually to pay the debt service on the golf course. With the refunding of the Golf Course bonds (refinancing) this amount will decrease to $502,720. Beginning in 2006 the LJDC, with council approval, provided $100,000/yr to build a contingency fund. Over it's nearly ten (10) years of operation the course has been close to breaking even on operating costs and actually did "make" money in 2008. The highest the fund balance got was $330,701 in 2008. The aftermath of Hurricane Ike in September, 2008 and two difficult years following put the course in the red. The LJDC and council put $250,000 to the course in FY 10-11 to put the course back in the "black". Beginning in FY 2012-2013 a $150,000 transfer has been authorized to support this fund. In FY 2013-2014 Kemper estimates that the course will bring in $1,330,112 in revenues and $1,511,368 in expenditures – a $181,256 deficit. Previous contributions to the contingency fund will cover this short fall.

Kemper is proposing revenues of $1,493,797 in FY 2014-15 and expenditures of $1,553,206 a $59,409 deficit. This estimate is based on rounds played of 43,989. The estimated rounds played for FY 13-14 are 40,367 – down from the 43,058 rounds played in FY 12-13. The proposed shortfall is to be covered by the $150,000 annual transfer from the LJDC (1/2 cent optional sales tax).

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

Conclusion

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

We have a veteran City Council. We said goodbye and thank you to Councilmember Scott Schwertner. We also congratulate Mayor Joe Rinehart and Councilmember Will Brooks on their re-election. We welcome Ralph "Buster" Buell to City Council and offer our support to make your transition onto City

Council successful.

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

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

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

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

We also follow the guidelines established by the Government Finance Officers Association (GFOA) in preparing the annual budget. We have been honored to have received twenty-two (22) consecutive "Distinguished Budget Presentation Awards" from GFOA for our budget documents. Our goal is to receive our 23rd award for the final FY 2014-2015 budget. Each year GFOA reviewers look at our budget document; grade us on our ability to meet the established guidelines and to make suggestions. We incorporate suggestions made each year by the reviewers as much as we can and still comply with our City Charter requirements.

This budget finally restores our staffing and service levels to their 2008 level. This budget begins to address the need to fully fund our adopted compensation plan. This is the first year of a five year commitment to gradually bring our compensation back to competitiveness.

This budget funds the second year of our all important Master Plan update. This Master Plan will develop the blueprint we will follow for the next 20 years. The Master Plan will identify our growth areas and the infrastructure and staffing necessary to service those new growth areas.

This County, the Brazosport area, and the City of Lake Jackson are experiencing unprecedented growth. Industrial development is already approaching $20 billion. Over 10,000 construction workers are in our area and will be for the foreseeable future. They will ultimately give way to thousands of permanent jobs that will operate and maintain all those new industrial facilities.

In this budget we have identified some of the infrastructure improvements we will need to be made to keep up with the phenomenal growth.

I can't stress enough how grateful we are to our industrial neighbors for the confidence they have shown in our area to make these enormous, long-term investments.

I am particularly grateful to the Dow Chemical Company for choosing Lake Jackson as the site for their Texas Dow Innovation Center. This project and the others I have discussed in this letter are transforming our city. Our future is very, very bright.

Through good and not so good times we remain committed to giving our citizens the high quality services they have become accustomed to and deserve.

A great big thank you to City Council for your support and guidance throughout the year, and particularly in the development of this budget.

To my staff and employees, I am forever grateful for your loyalty, commitment and dedication you give this city. I couldn't do this without you.

Our budget workshop this year will be on Saturday July 19th at 8am here in City Hall. All are welcome to attend.

Staff and I look forward to working with you and our citizens to complete the FY2014-2015 budget.

Respectfully submitted,

William P. Yenne
City Manager

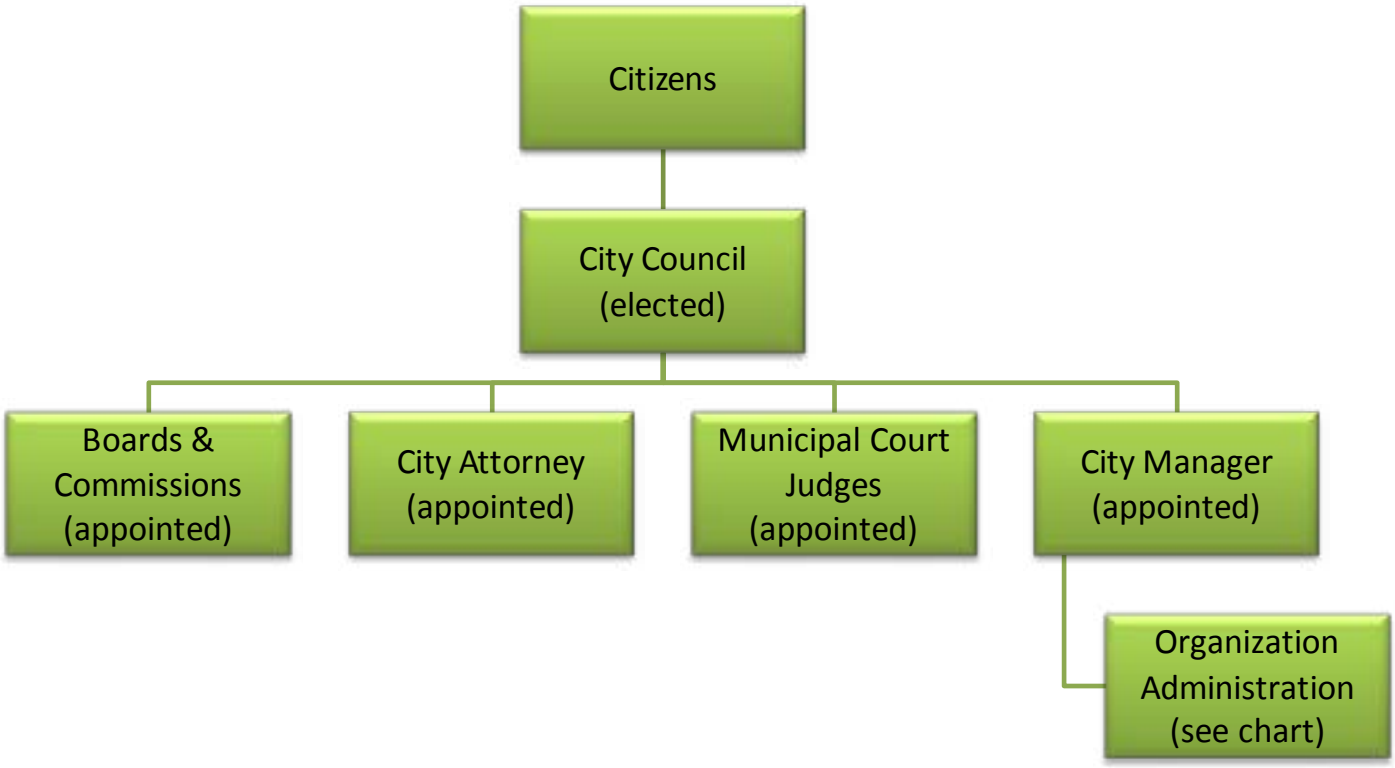
Organizational Charts

Lake Jackson

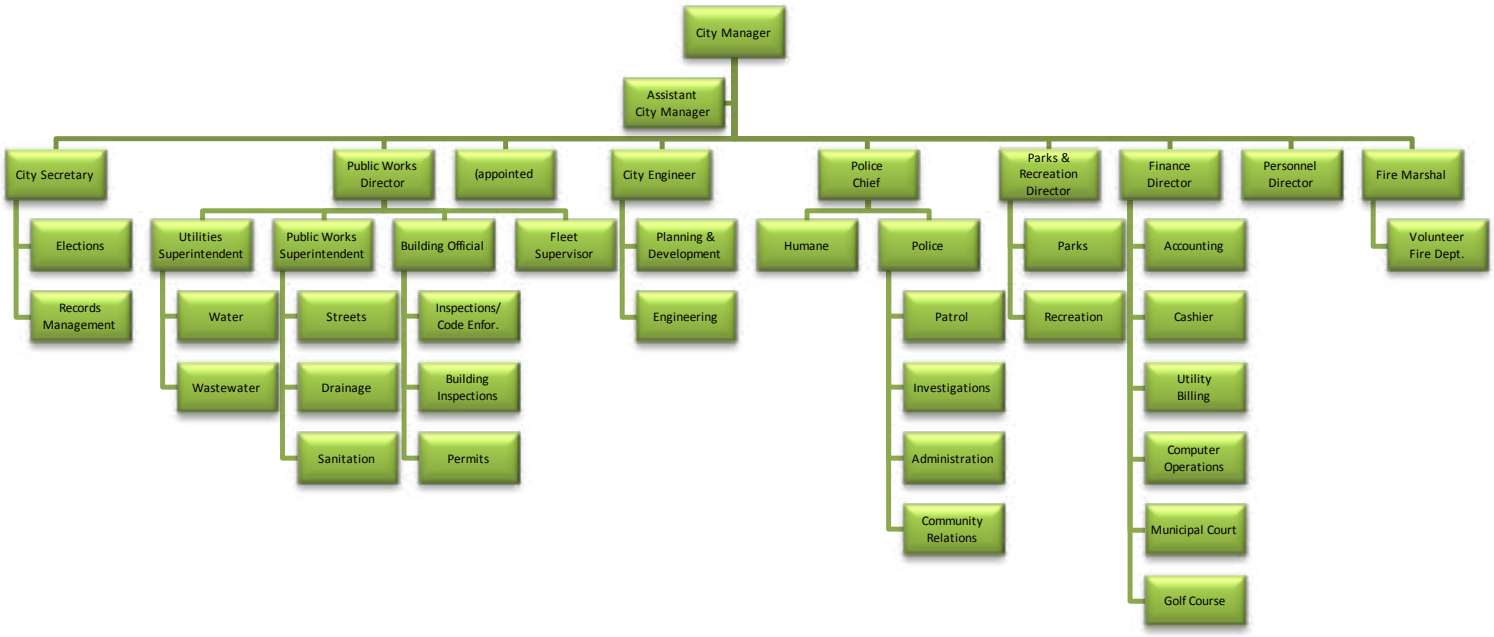
City of Enchantment

City of Lake Jackson

"Council-Manager Government"



Organization Administration Chart



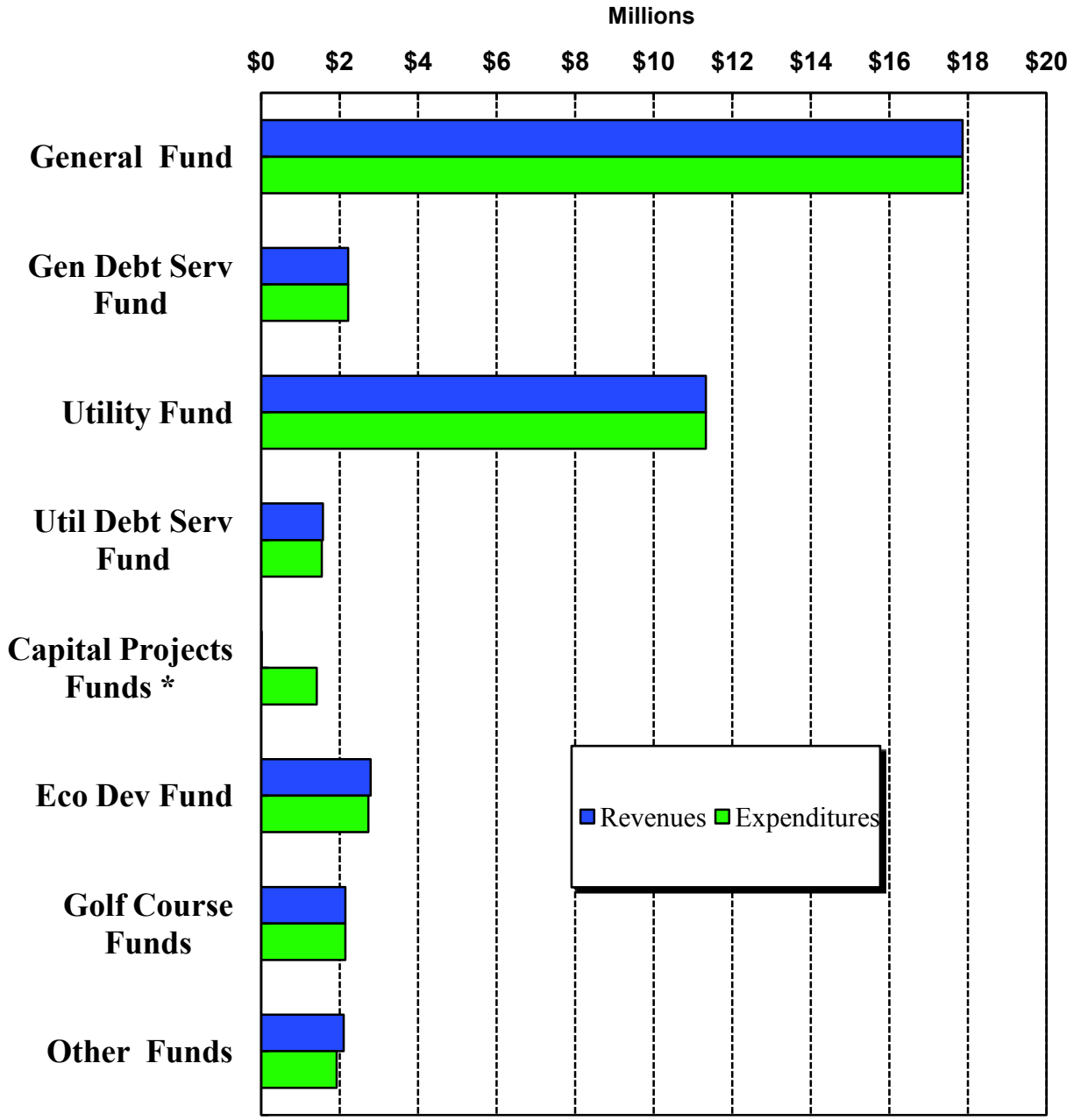
Lake Jackson Historical Museum

Budget Summaries

Lake Jackson

City of Enchantment

COMBINED FUNDS
REVENUES & EXPENDITURES



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

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

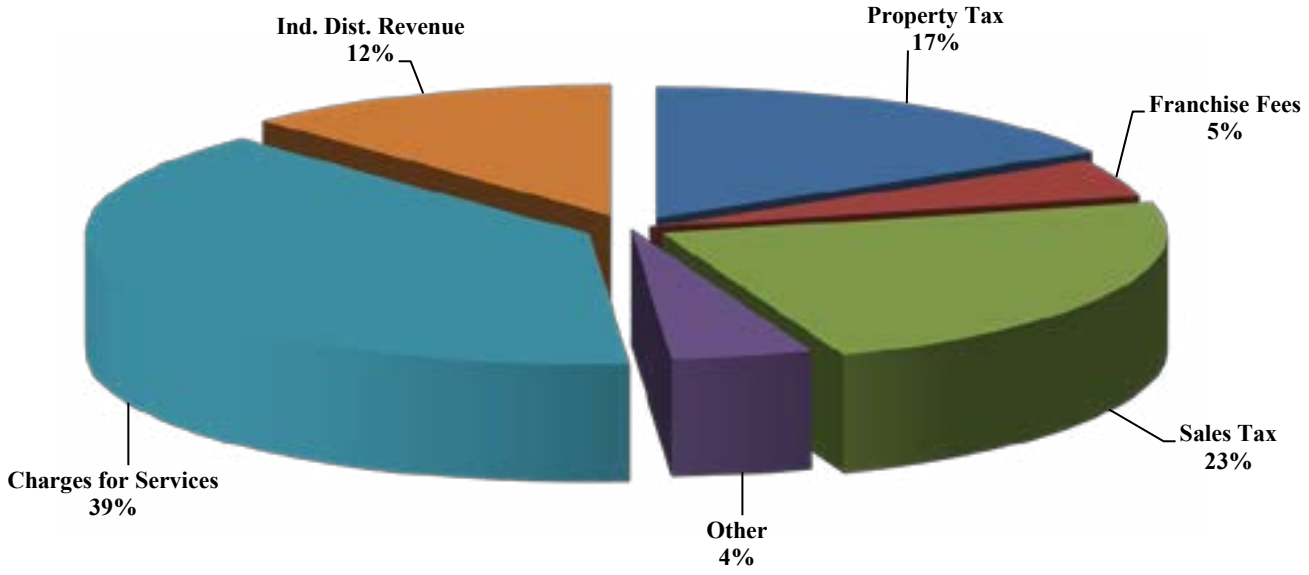
REVENUES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	ADOPTED 2014 - 15
GENERAL FUND	$ 17,409,561	$ 17,266,320	$ 17,521,175	$ 17,862,325
GEN DEBT SERV FUND	2,343,827	2,224,062	2,225,062	2,214,846
UTILITY FUND	10,640,035	10,958,601	11,101,602	11,328,455
UTILITY DEBT SERV & RESERVE	1,582,975	1,579,335	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	$ **33,980,834**	$ **34,022,380**	$ **34,497,560**	$ **35,189,103**

EXPENDITURES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	ADOPTED 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	$ **32,778,546**	$ **34,800,333**	$ **34,985,850**	$ **36,438,443**

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

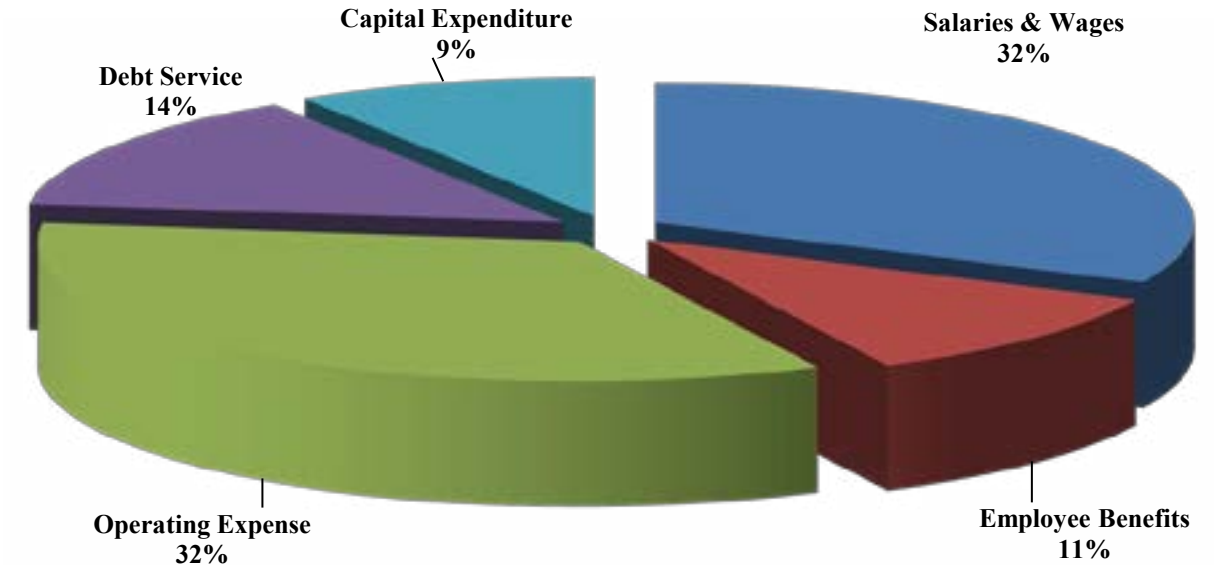
2014 - 15 BUDGET
ALL FUNDS
REVENUES BY CATEGORY

REVENUES	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 ADOPTED
PROPERTY TAX	$ 5,609,505	$ 5,669,831	$ 5,660,337	$ 5,828,382
CITY SALES & USE TAX	7,712,671	7,755,463	7,863,474	8,066,875
MOTEL OCCUPANCY TAX	274,102	225,000	275,000	290,000
FRANCHISE FEES	1,616,708	1,541,000	1,608,505	1,604,875
INDUSTRIAL DISTRICT REVENUE	4,100,000	4,186,100	4,186,100	4,248,890
LICENSES & PERMITS	332,906	257,100	419,750	421,859
CHARGES FOR SERVICES	12,847,391	13,394,085	13,309,552	13,745,032
MUNICIPAL COURT FINES	569,700	476,600	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**

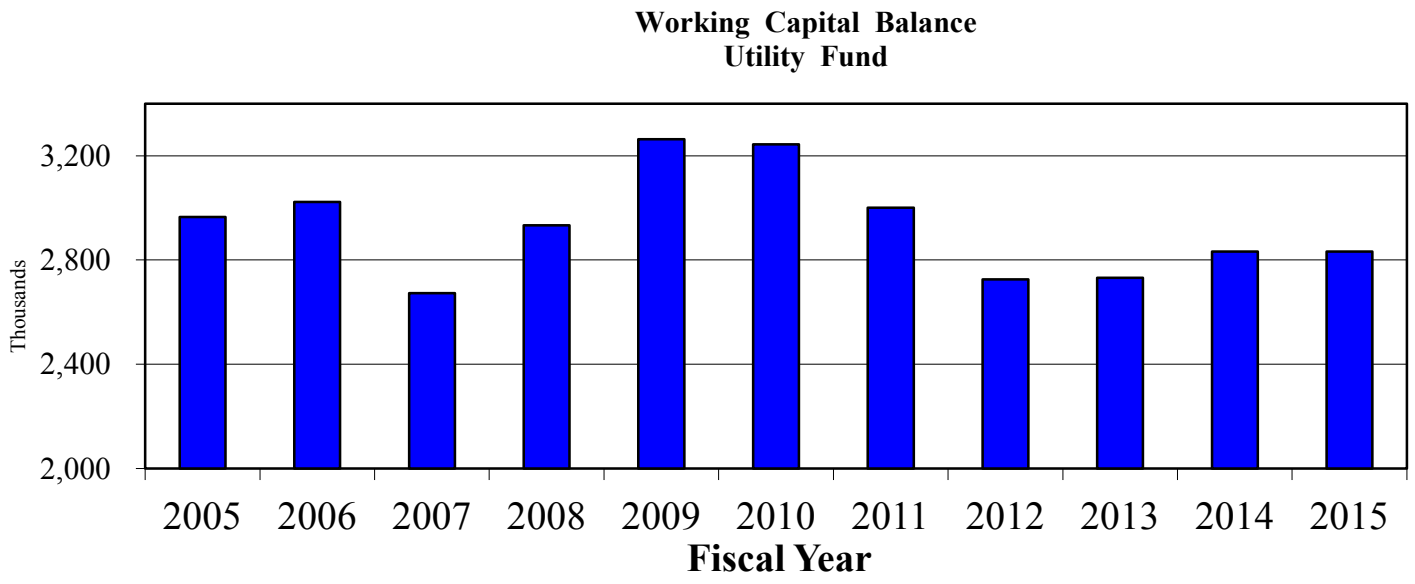


2014 - 15 BUDGET
ALL FUNDS
EXPENDITURES BY CATEGORY

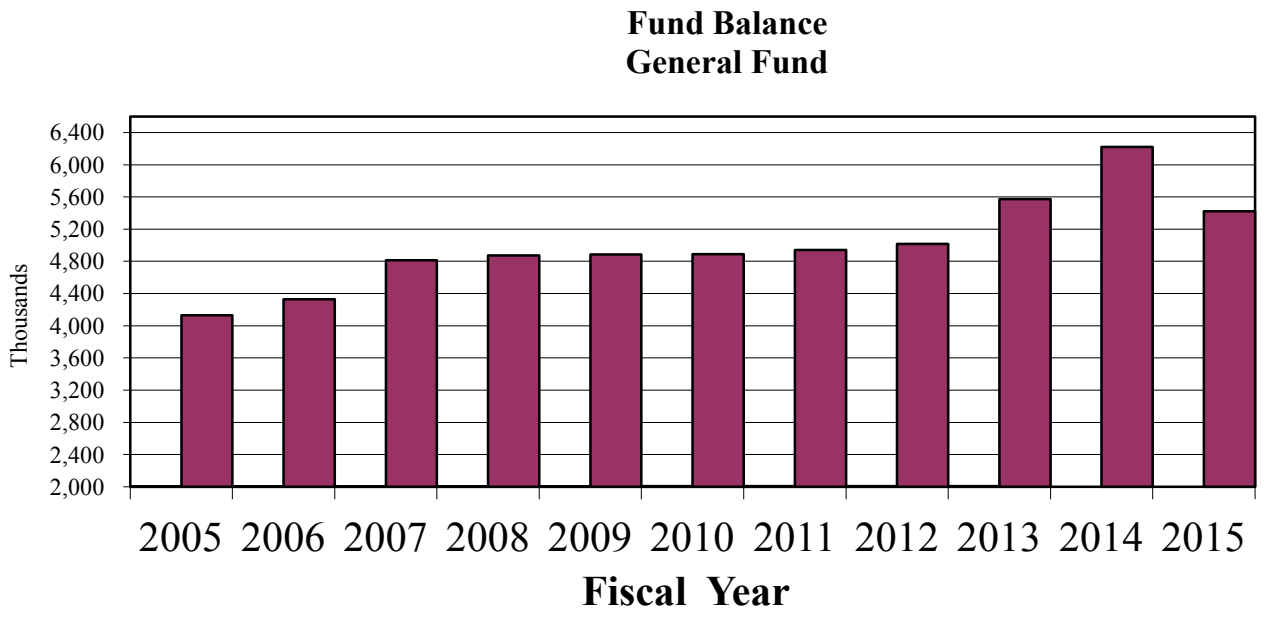
EXPENDITURES	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 ADOPTED
SALARIES & WAGES	$ 10,518,975	$ 11,280,234	$ 10,791,666	$ 11,688,819
EMPLOYEE BENEFITS	3,257,678	3,695,747	3,382,662	3,867,340
OPERATING EXPENSES	10,705,186	11,596,097	11,677,187	12,542,977
DEBT SERVICE	5,378,707	5,131,151	5,128,651	5,052,410
CAPITAL PROJECTS	1,615,928	1,489,205	2,329,762	1,718,300
EQUIPMENT PURCHASES	1,302,071	1,607,900	1,675,922	1,568,598
TOTAL EXPENDITURES	**$ 32,778,545**	**$ 34,800,334**	**$ 34,985,850**	**$ 36,438,444**



FUND BALANCE HISTORY AND PROJECTIONS



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.



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	**(1,000,000)**	0	1,000,000	0
TO PARKS FUND	**0**	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	**5,324,283**	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	**6,220,253**	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	**5,420,253**	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	$ **5,420,253**	$ 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
	2,723,768	275,150	60,500
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
	3,287,869	279,999	10,000
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
	2,791,000	290,000	500
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		
TO GENERAL FUND	350,000	0	0
ALL OTHER EXPENDITURES	1,726,614	253,569	124,500
	2,732,039	289,999	124,500
BUDGETED FUND BALANCE 9-30-15	$ 1,787,558	$ 37,527	$ 172,389
TARGET FUND BALANCE	1,548,000	None	None

2011 - 2015
PERSONNEL SUMMARY BY DEPARTMENT

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

UTILITY FUND	2010-11 FT	2011-12 FT	2011-12 FT	2013-14 FT	2014-15 FT
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	6.00
WATER PRODUCTION	11.50	11.50	11.50	11.50	11.50
WASTEWATER COLLECTION	19.50	19.50	19.50	20.00	20.00
SANITATION	25.34	25.34	25.34	25.34	25.34
TOTAL UTILITY FUND	**62.34**	**62.34**	**62.34**	**62.84**	**62.84**
TOTAL ALL FUNDS COMBINED	**227.00**	**227.00**	**227.00**	**227.00**	**227.00**

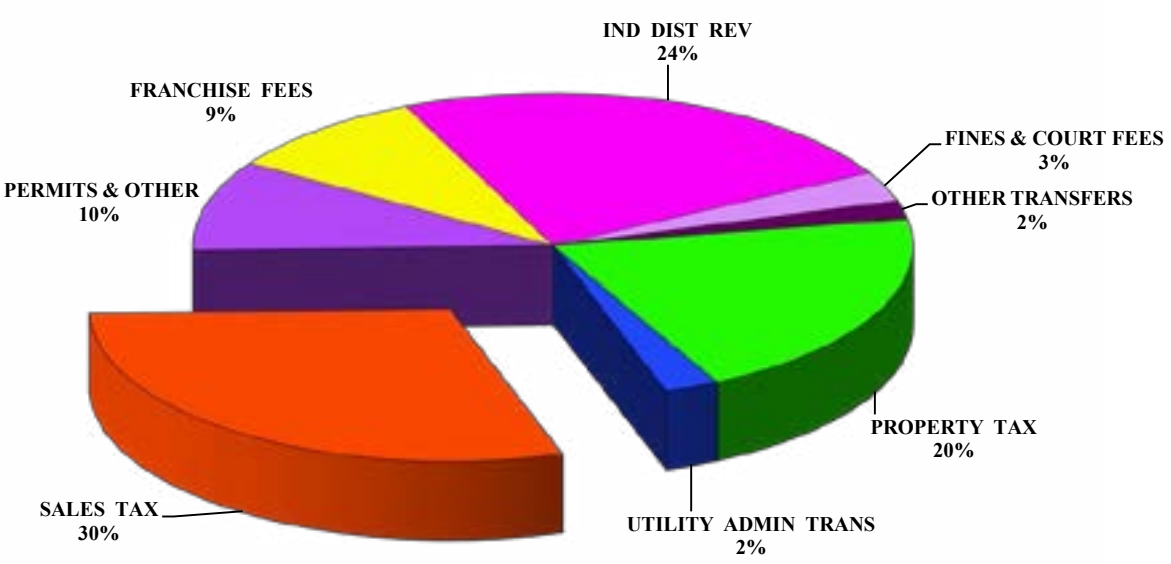
2014 - 15 PROPOSED BUDGET
OPERATING FUNDS SUMMARY

REVENUE	2012 - 13 ACTUAL	2013 - 14 BUDGETED	2013 - 14 ESTIMATED	2014 - 15 ADOPTED
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 ACTUAL	2013 - 14 BUDGETED	2013 - 14 ESTIMATED	2014 - 15 ADOPTED
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 ADOPTED
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

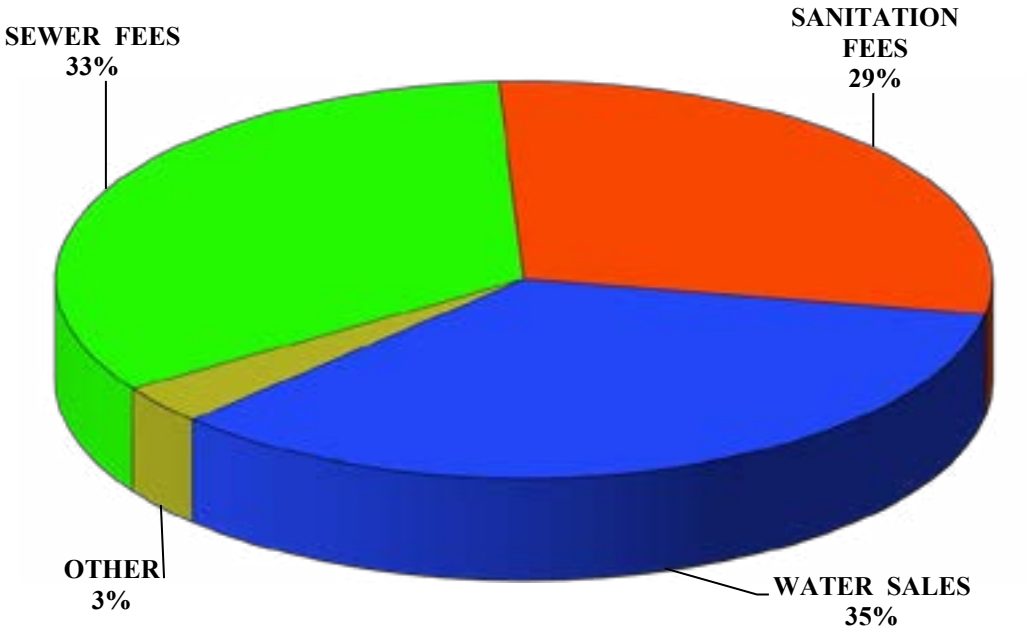
EXPENDITURES	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 ADOPTED
SALARIES & WAGES	$ 7,654,504	$ 8,140,100	$ 7,748,704	$ 8,478,950
EMPLOYEE BENEFITS	2,385,202	2,689,500	2,454,030	2,812,420
OPERATING EXPENSES	4,998,184	5,422,227	5,329,316	5,520,805
CAPITAL OUTLAY	43,941	22,500	101,160	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
Total General Fund	**$ 16,852,581**	**$ 17,266,320**	**$ 16,625,205**	**$ 17,862,325**

AUTHORIZED PERSONNEL	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
Total General Fund Personnel	**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 ADOPTED
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	**$ 10,640,035**	**$ 10,958,601**	**$ 11,101,602**	**$ 11,328,455**



UTILITY FUND
EXPENDITURES BY CATEGORY

EXPENDITURES	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ESTIMATED	2014 - 15 ADOPTED
SALARIES & WAGES	$ 2,137,340	$ 2,365,600	$ 2,301,154	$ 2,446,600
EMPLOYEE BENEFITS	726,881	864,800	785,400	888,500
OPERATING EXPENSES	4,631,789	4,862,325	4,911,185	5,155,335
CAPITAL OUTLAY	35,738	40,000	40,000	60,000
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	127,100	127,100	127,100	127,100
ADMIN FEE - WATER W/WATER	311,290	311,289	311,290	311,290
FRANCHISE FEE	102,000	102,000	102,000	102,000
EQUIPMENT REPLACEMENT	691,865	716,152	716,155	668,295
UTILITY PROJECTS	0	0	0	0
UTILITY DEBT SERVICE	1,569,335	1,569,335	1,569,335	1,569,335
UTILITY CONTINGENCY	0	0	0	0
UNEMPLOYMENT INSURANCE	0	0	0	0
Total Utility Fund	**$ 10,333,338**	**$ 10,958,601**	**$ 10,863,619**	**$ 11,328,455**

AUTHORIZED PERSONNEL	BUDGET 2012 - 13	BUDGET 2013 - 14	BUDGET 2013 - 14	BUDGET 2014 - 15
SERVICE / MAINTENANCE	41.00	41.00	41.00	41.00
OFFICE / CLERICAL	5.00	5.00	5.00	5.00
TECHNICAL	10.00	10.00	10.00	10.00
PROFESSIONAL	0.00	0.00	0.00	0.00
MANAGEMENT / SUPERVISION	6.34	6.34	6.84	6.84
Total Utility Fund Personnel	**62.34**	**62.34**	**62.84**	**62.84**

Adopted FY 14-15 Budget
Summary of Capital Items

Typically, capital items are defined as any one item exceeding $2,000 in cost, which has a useful life of more than one year. Based on the cost of a capital item, they may be budgeted in one of several funds. Capital items costing less than $5,000 are usually budgeted in the operating budget of the department making the request under a line-item called Capital Outlay - Equipment or Capital Outlay -Furniture & Fixtures.

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

Drainage, street, facility, water and wastewater projects are budgeted in the General Projects Fund and the Utility Projects Fund if money is available. These funds accumulate money primarily from "budget savings" occurring in the operating funds.
Larger projects, typically those over $500,000, are funded by issuing some form of debt, i.e., bonds. These expenditures are budgeted in multi-year bond construction funds.

Summary of Capital Purchases included in the 2014-2015 Budget

Included in the Capital Outlay accounts of:

General and Utility Fund Departments **$90,000**

The majority of the items budgeted are for sanitation equipment ($60,000) and weight room equipment at the Recreation Center ($20,000).

Equipment Replacement Fund Purchases (see Other Funds Tab) **$1,478,598**

The majority of the items budgeted here are computer equipment and software ($339,265), the replacement of a street sweeper ($315,000), a new rear load garbage truck ($280,000) and the replacement of five patrol units ($181,661).

General & Utility Projects additional adopted projects (see Capital Projects Tab) **$1,468,800**

The majority of the items budgeted include: the Plantation Drive 4-lane transition ($238,000), replace Police Station flat roof ($135,000), update the City's Master Plan ($110,000), CNG public access/service center/medical entrance ($100,000), water production SCADA radios ($95,000), copper treatment ($82,000), Pecan Lakes outfall lining ($71,500), Oyster Bend S/D Bridge ($70,000), replacement of fire bunker gear and air packs ($60,000) and the chlorine addition ($55,000).

Total Capital Expenditures from annually budgeted funds **$3,037,398**

On-going or planned Bond Construction Projects include the completion of projects from the 2010 Downtown Revitalization project ($5,000,000), 2010 Infrastructure Improvements ($3,000,000), 2013 Infrastructure Improvements ($4,000,000), 2013 Water and Sewer Bond Construction fund ($2,000,000), 2013 Downtown Revitalization Bond Construction Fund ($2,000,000) and the 2013A Infrastructure Improvements ($1,500,000).

Major Revenues

Lake Jackson

City of Enchantment

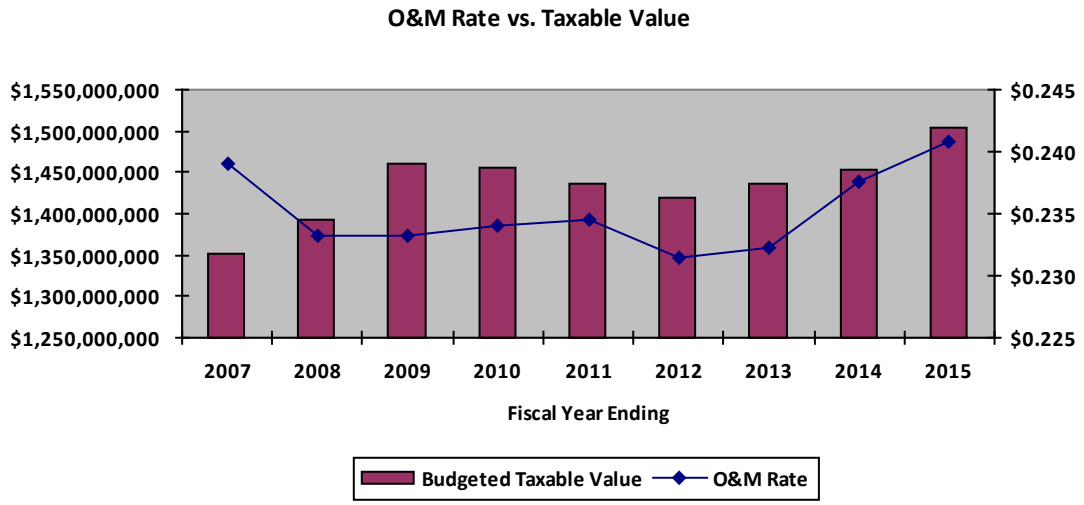
MAJOR REVENUE SOURCES

PROPERTY TAXES

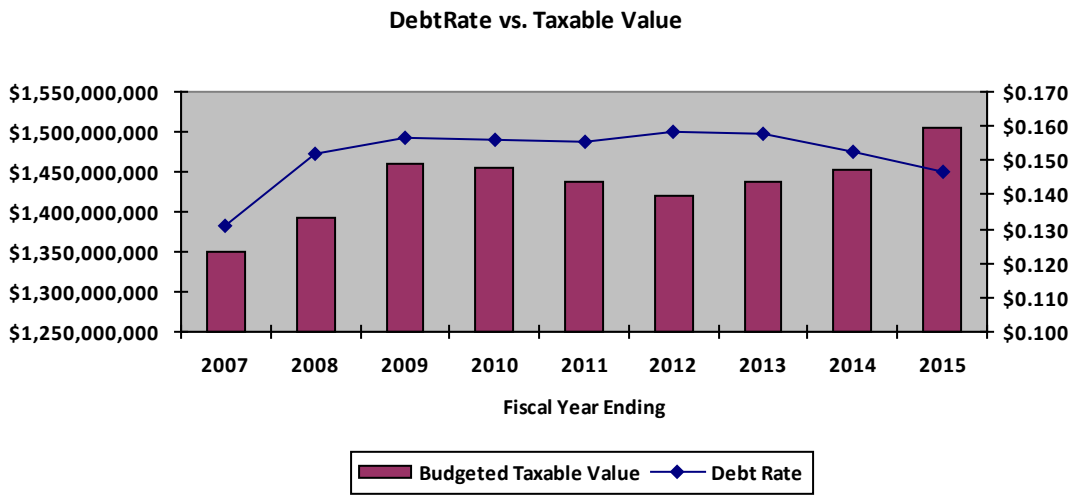
		2014-15
General Fund Budget	$	*3,621,536*
Debt Service Fund Budget		*2,206,846*
Total Property Taxes	$	*5,823,282*

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 values on appeals not yet resolved) is $1,504,098,,914. This is a 3.69% 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 such as Police, Humane, Fire, EMS, Code Enforcement, Building Permits, Drainage, Streets, Parks and Recreation. This portion of the tax rate is recorded as revenue in the General Operating Fund.



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



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	$3,621,536
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	$5,828,382

SALES TAX REVENUE

		2014-15
General Fund Budget	$	*5,283,875*
Economic Development Fund Budget		*2,783,000*
Total Sales Tax Revenue	$	*8,066,875*

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.

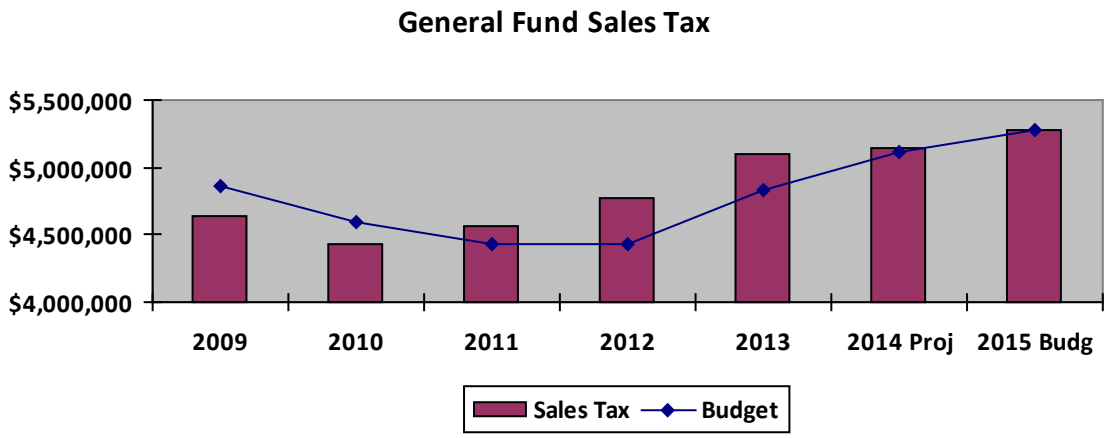
0.50% is allocated to the Lake Jackson Economic Development Corporation (LJEDC), the City's 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land,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

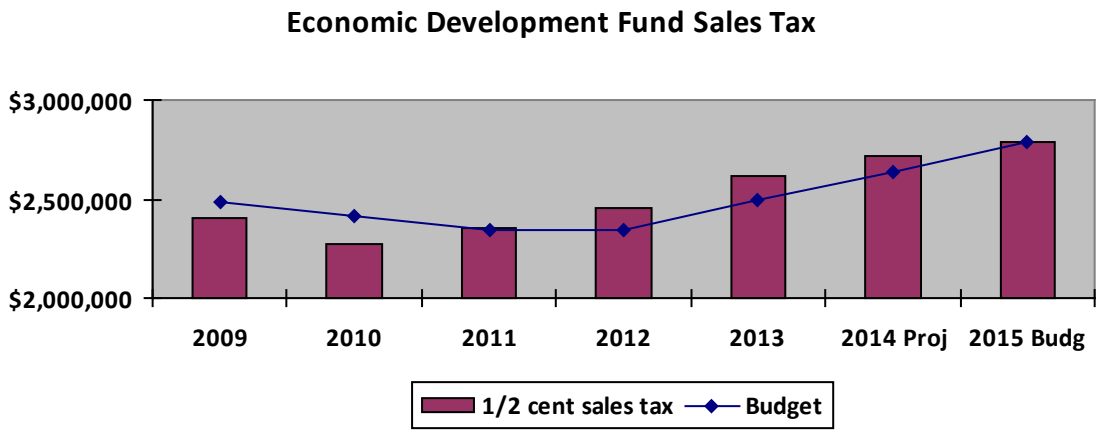
0.50% is imposed by Brazoria County.

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.



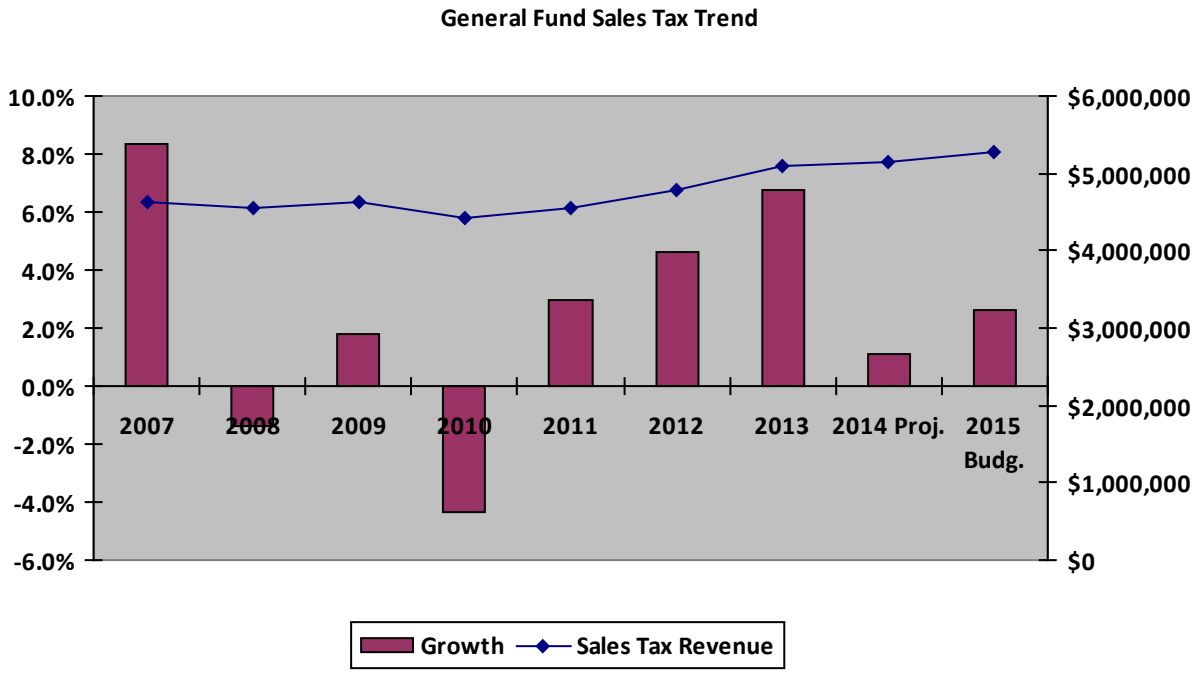


SALES TAX REVENUE

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

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.

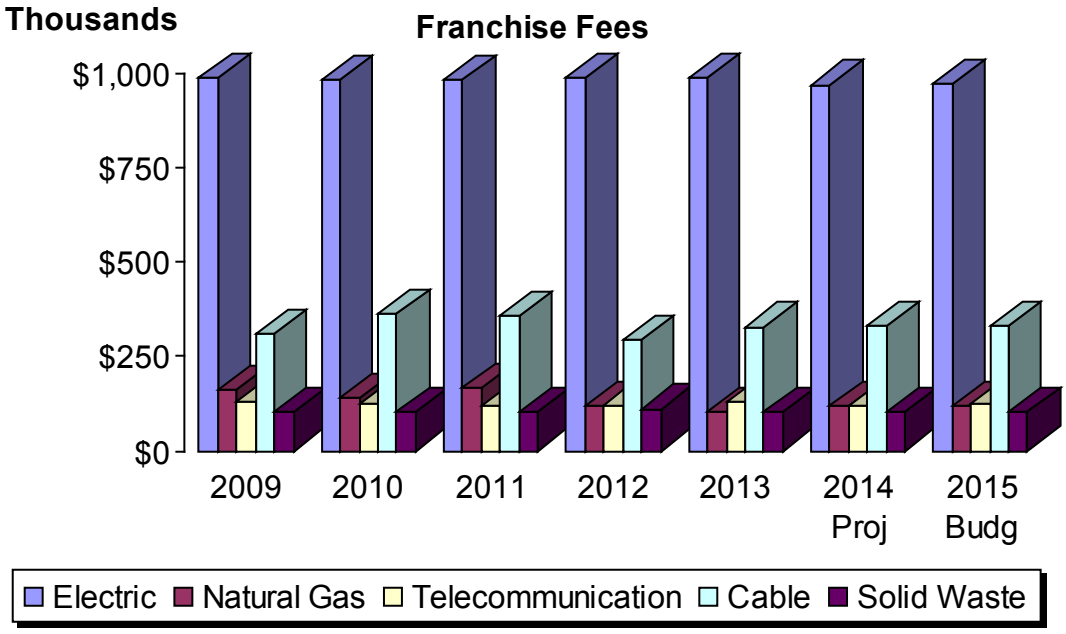
- Electric Franchise fees are charged for use of city streets and (ROW's). These fees are received monthly and are based on kilowatt hours delivered within Lake Jackson city limits.

- Gas Franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.

- 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.



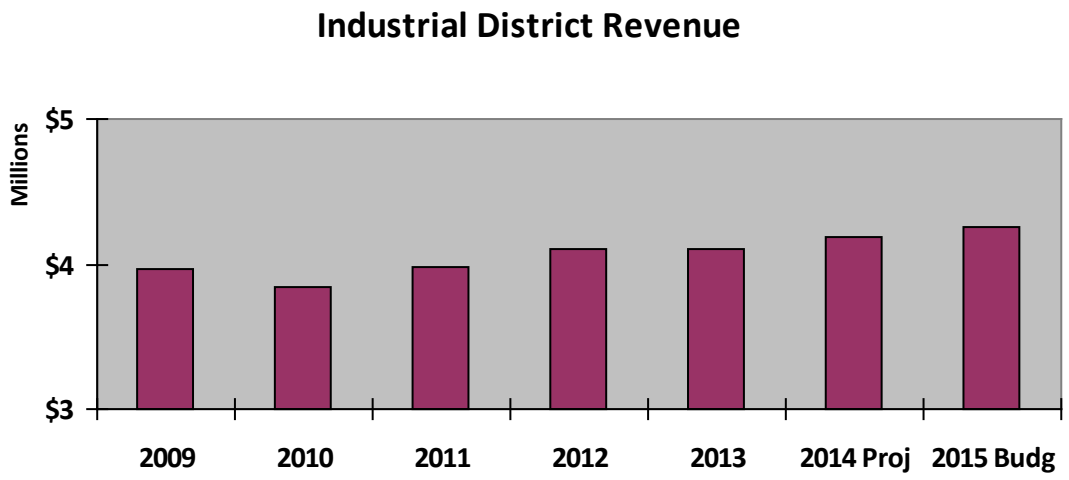
The City's franchise fees are estimated to total $1,646,875 in fiscal year 2014-15, which is in line with the fiscal year 2013-14 projections. Projections are based on trend analysis.

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.



OPERATING TRANSFERS

2014-15 General Fund Budget: $788,390

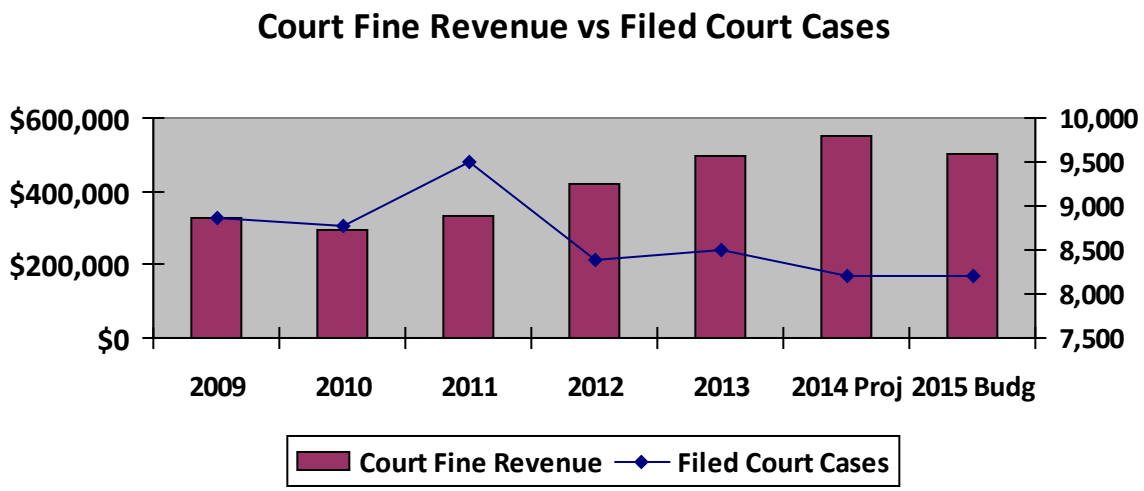
The City's water, wastewater, and sanitation operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure 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

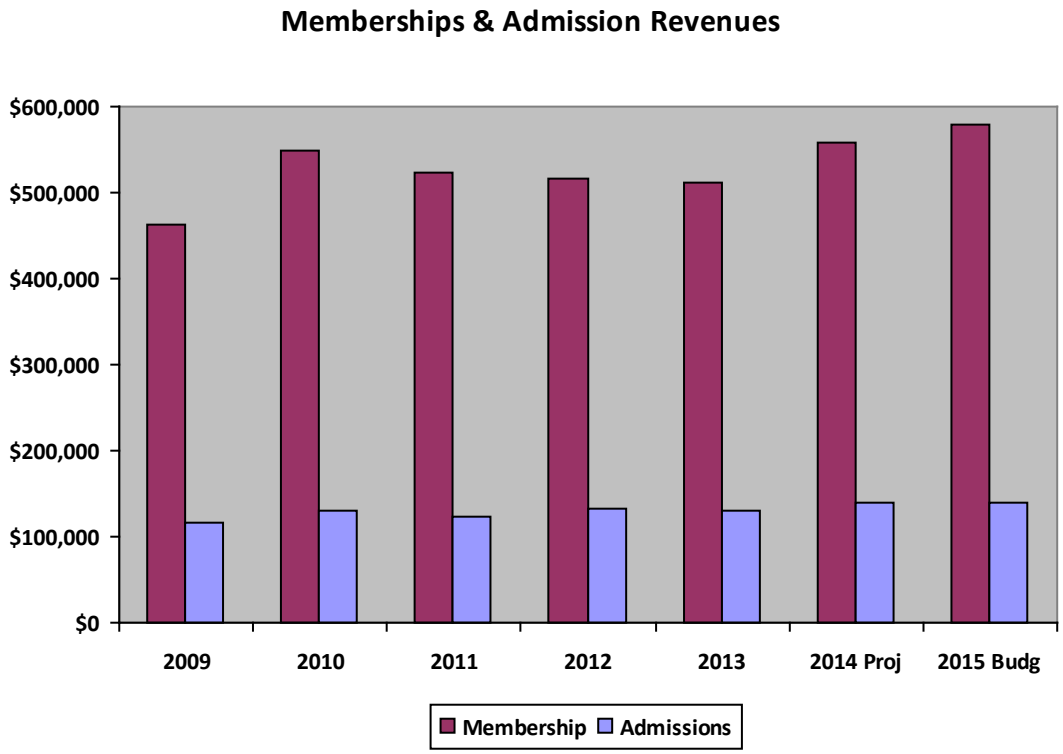
Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. In Fiscal 2013-14 the City continued to see an increase due to the Police Department being fully staffed and a new collection agency which helped to increase the collection amount from 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.



RECREATION FEES

2014-15 General Fund Admissions Budget: $140,000
2014-15 General Fund Memberships Budget: $580,000

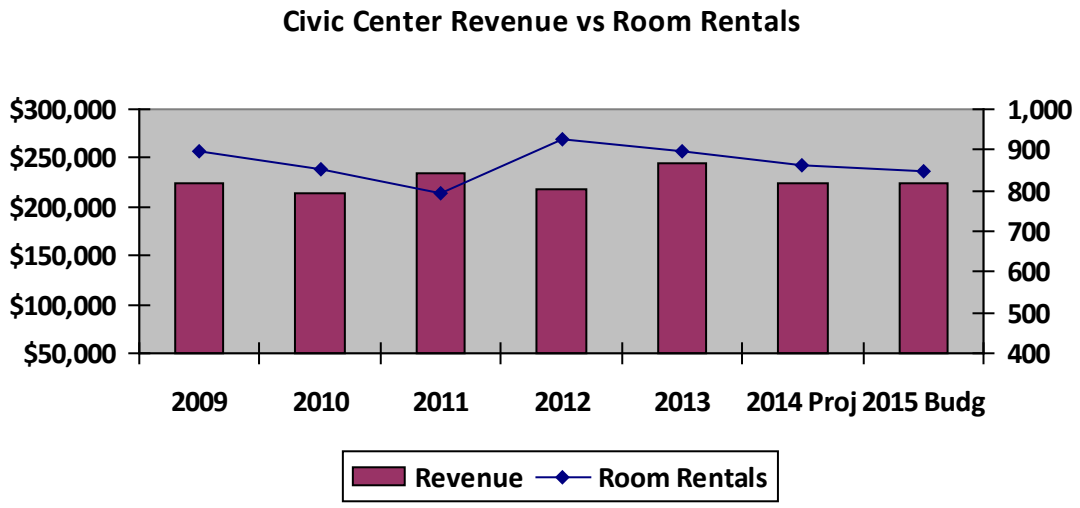
Over 84% of the Recreation revenues are comprised of admissions and memberships. Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center. We are projecting to end fiscal year 2013-14 membership 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.



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.



PERMITS

		2014-15
General Fund Budget	*$*	*334,359*
Utility Fund Budget		*18,000*
Total Permits	*$*	*352,359*

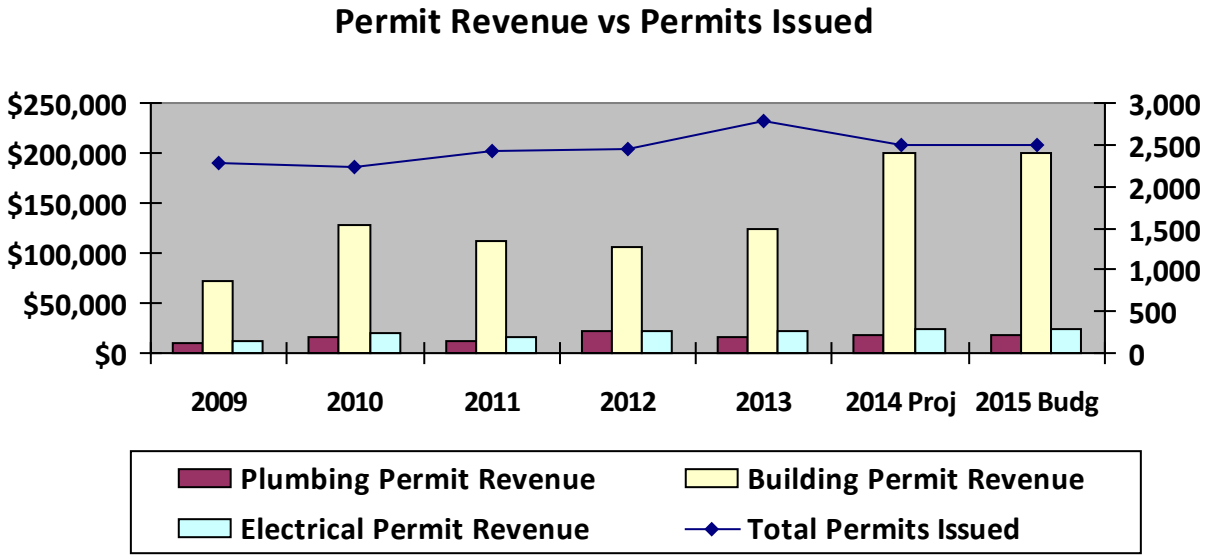
Building Permit revenues include fees for constructions, alterations, removals or demolition of buildings within the City. Building Permit revenue fluctuates based on the amount of building construction and the projected value of the structure.

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.



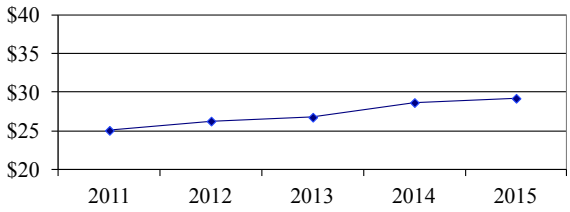
WATER REVENUES

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 (7,000 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:

2014 CLASS	Avg. No. of Customers	Avg. Gallons Over Base Per Customer /Unit	Annual estimated gallons Over Base	Over Base Dollars	Base Dollars @ $11.70 per Customer
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	

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.

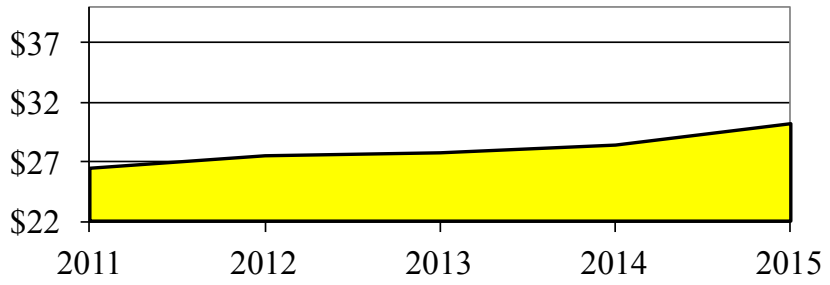
These rates reflect a $.30 increase in the base rate and a $.30 increase in the per 1,000 gallon rate.

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 (7,000 gallons)



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

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.

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

General Fund

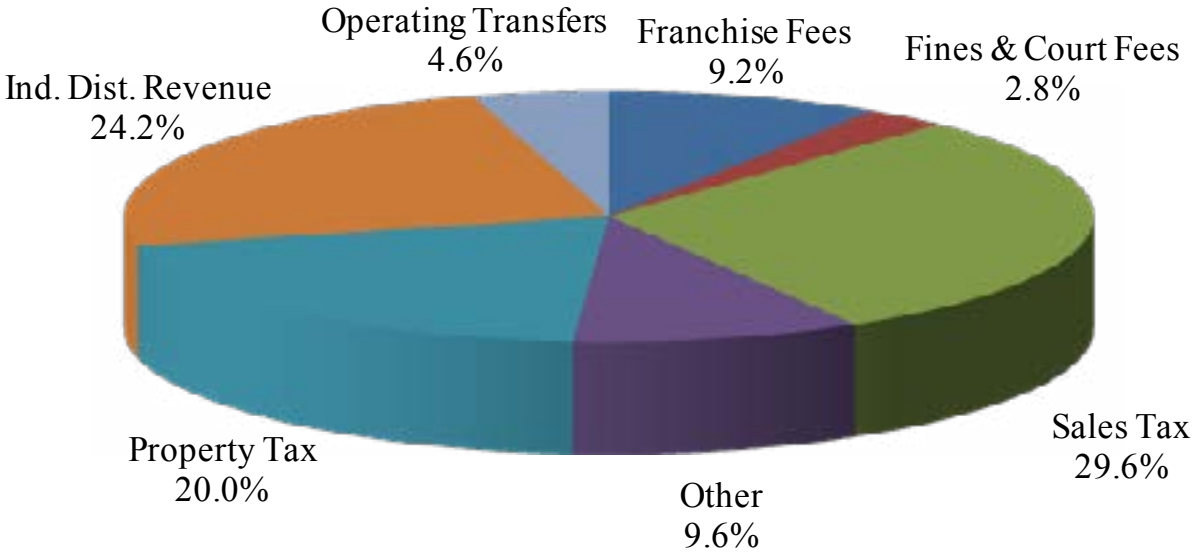
Lake Jackson

City of Enchantment

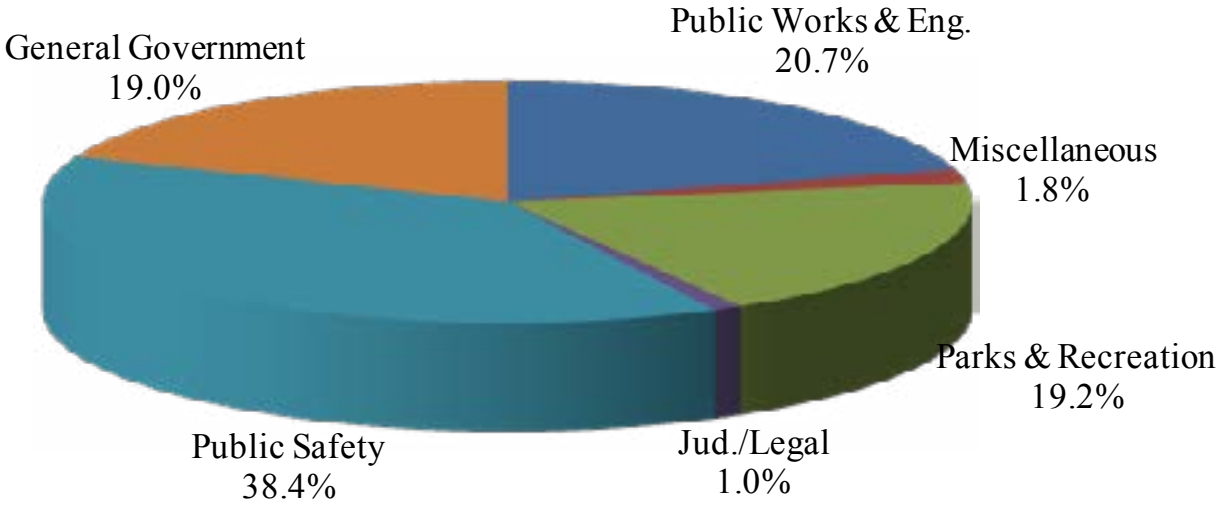
GENERAL OPERATING FUND

Revenues vs Expenditures

Revenues



Expenditures



GENERAL FUND BUDGET SUMMARY

Revenues	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Property Tax	$3,351,088	$3,453,769	$3,444,275	$3,621,536
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	843,100
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
Total Resources	**$17,409,561**	**$17,266,320**	**$17,521,175**	**$17,862,325**

Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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	1,999,335	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
Total Expenditures	**$16,852,581**	**$17,266,320**	**$16,625,205**	**$17,862,325**

GENERAL FUND PROJECTED REVENUES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Ad Valorem Taxes				
Ad Valorem Taxes	**$3,351,088**	**$3,453,769**	**$3,444,275**	**$3,621,536**
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**
Department of Justice 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 Adopted
Recreation				
Recreation Center	$653,180	$723,000	$710,360	$727,900
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**	**843,100**
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		53,491,747
Anticipated Assessed Valuation for 2014		1,504,098,914
Tax Rate Per $100 Valuation		0.3875
Revenue from 2014 Tax Roll		5,828,383
Estimated Collections		100.0%
TOTAL FUNDS AVAILABLE	$	5,828,382

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	5,623,676		100.337%
2013	*	1,450,607,167	0.3900	5,657,368	5,536,620	*	97.866%
2014	**	1,504,098,914	0.3875	5,828,383			

* Tax collections as of June 30, 2014

** Projected per appraisal district certificate of estimated value.

ADOPTED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2013 - 14	ADOPTED TAX RATE 2014 - 15	ADOPTED AMOUNT 2014 - 15	%
General Fund	0.237568	0.240778	$3,621,536	62.14%
General Debt Service Fund	0.152432	0.146722	2,206,846	37.86%
TOTAL	$0.3900	0.3875	$5,828,382	100.00%

General Government

Lake Jackson

City of Enchantment

Non-Departmental

Program Description

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

GENERAL GOVERNMENT
NON-DEPARTMENTAL - 0900

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$855,051	$111,000	$123,000	$132,000
Total Resources	**$855,051**	**$111,000**	**$123,000**	**$132,000**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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
Total Expenditures	**$855,051**	**$111,000**	**$123,000**	**$132,000**

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**

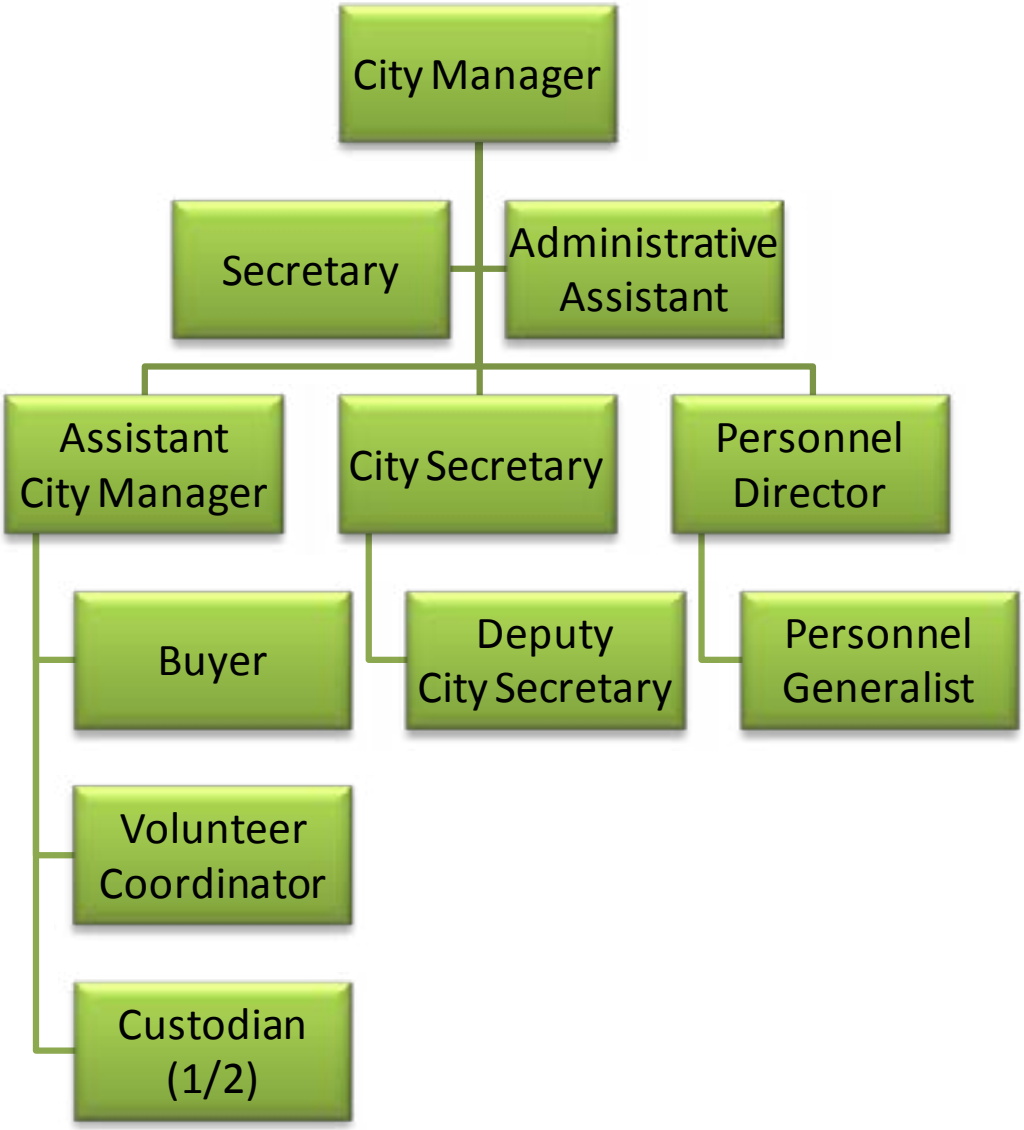
Major Budget Changes

$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 Adopted
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 & Revitalization
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.
Accomplished: Studied and proposed ballot changes to funding restrictions of the Half-Cent Sales Tax fund and expansion of economic board duties. Expanded use of funds defeated by the voters.

Objective: Update Comprehensive Plan
Accomplished: Selected Kendig Keast as facilitator 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 and additional TxDOT funds. Estimated cost of project is $750,000.

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 water and sewer 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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	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 beeen budgeted to conduct a Salary Compensation Study.

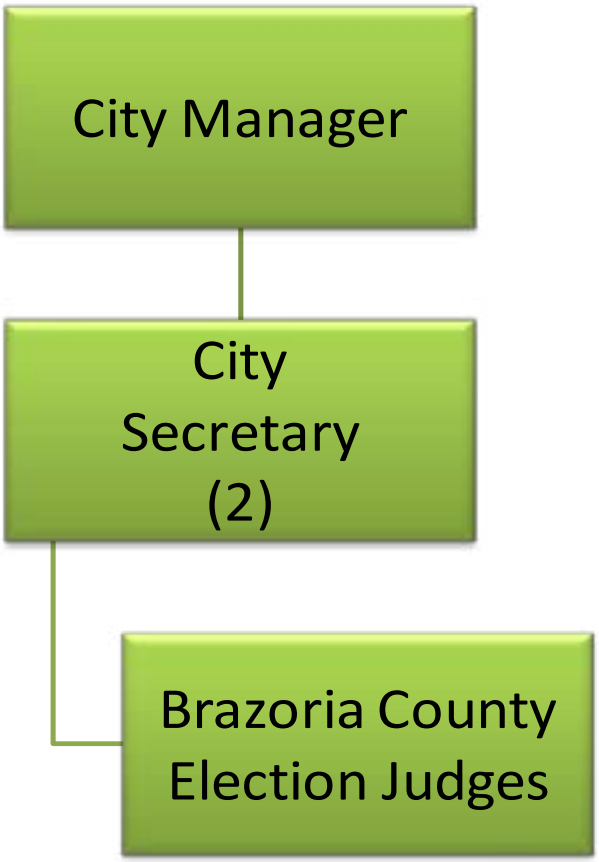
GENERAL ADMINISTRATION - 1000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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	2014-15 Adopted
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 and June 21, 2014 run-off election conducted with no errors.

FY14-15 GOALS & OBJECTIVES

Department Projects

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

ADMINISTRATION
Elections - 1200

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$2,631	$17,500	$11,100	$12,500
Total Resources	**$2,631**	**$17,500**	**$11,100**	**$12,500**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Operating Expenses	$2,631	$17,500	$11,100	$12,500
Total Expenditures	**$2,631**	**$17,500**	**$11,100**	**$12,500**

Personnel

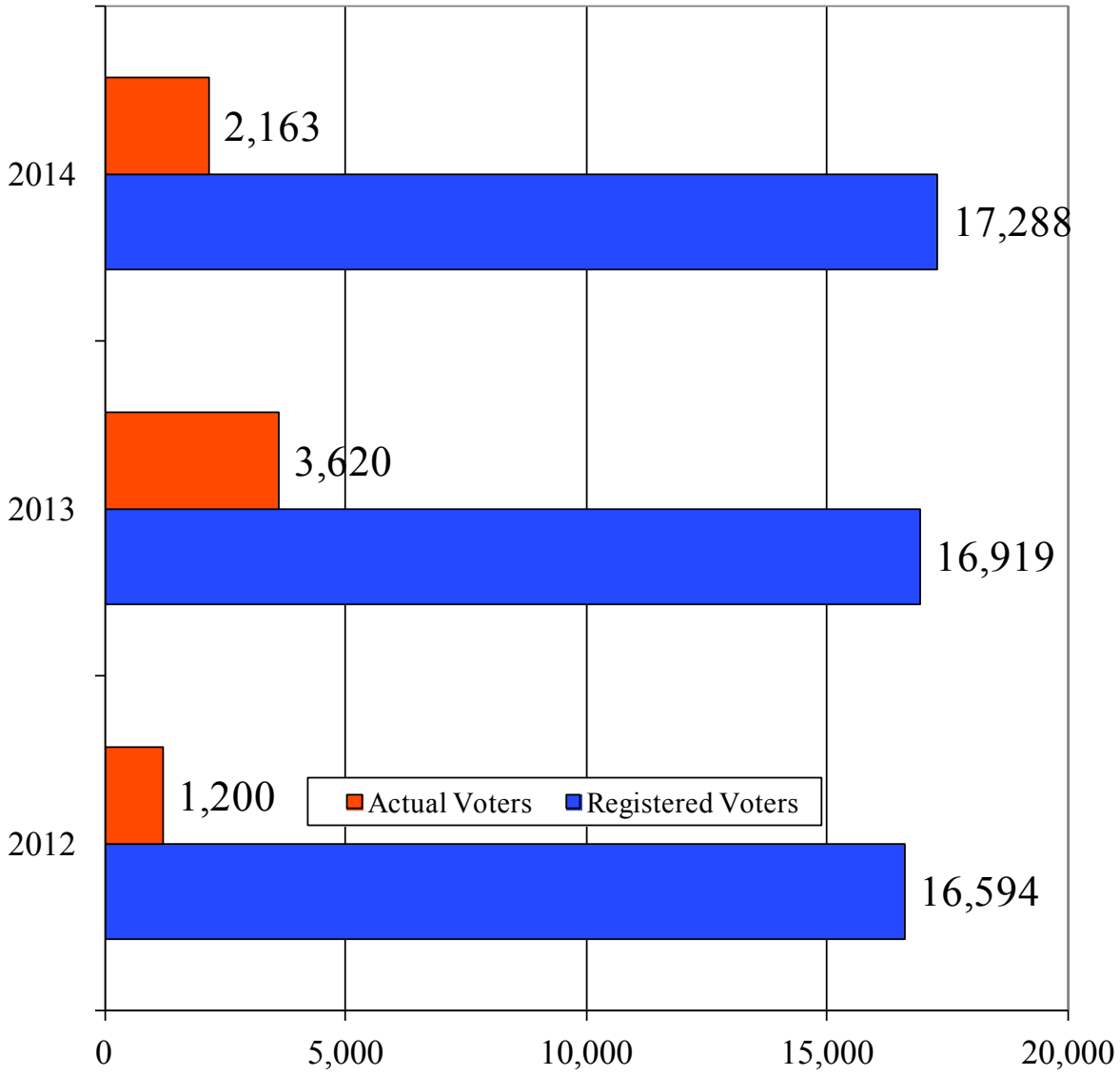
	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**0.00**	**0.00**	**0.00**	**0.00**

Major Budget Changes

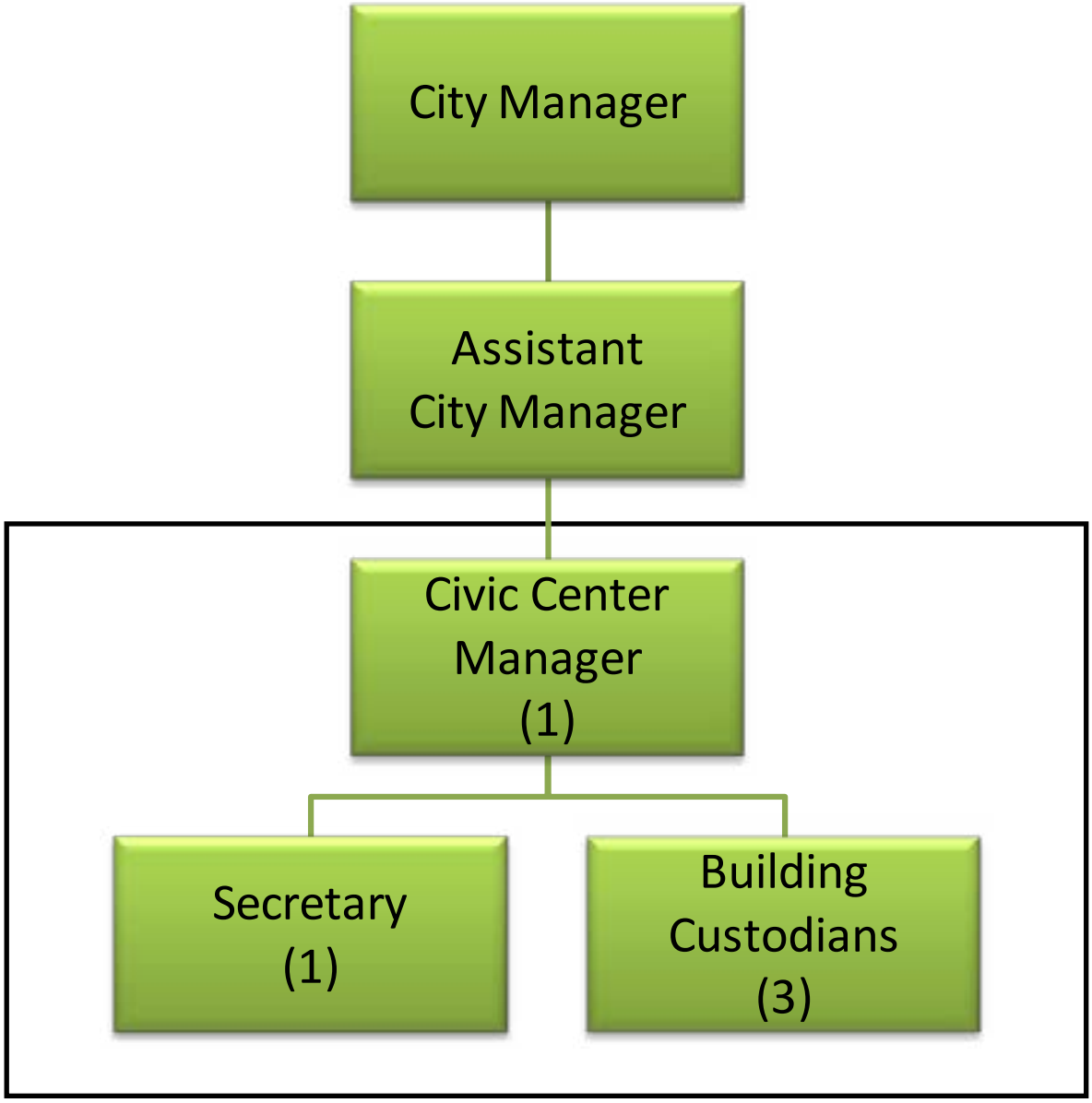
ELECTIONS - 1200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Brazoria County Contract	**2,631**	**12,500**	**11,100**	**12,500**
Advertising	**0**	**5,000**	**0**	**0**
Total Elections	**$2,631**	**$17,500**	**$11,100**	**$12,500**

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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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	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 Adopted
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 Adopted
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**

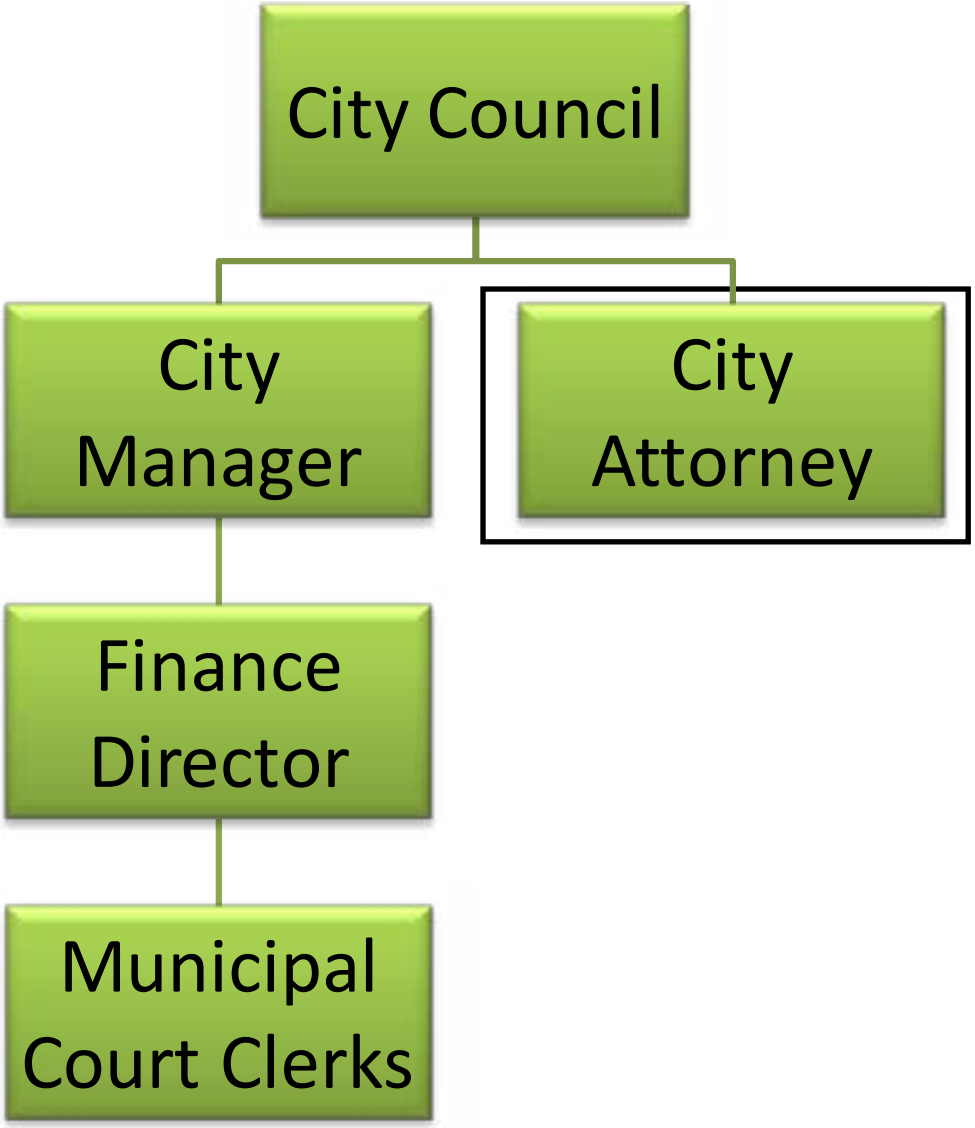
Legal

Lake Jackson

City of Enchantment

Civic Center Interactive Fountain

Legal



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 (Plantation Park).

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 gulity
4 Respond to all staff requests for contracts

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$160,607	$172,393	$168,262	$174,030
Total Resources	**$160,607**	**$172,393**	**$168,262**	**$174,030**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Transfers	0	0	0	445
Total Expenditures	**$160,607**	**$172,393**	**$168,262**	**$174,030**

Personnel

	2011-12 Budget	201213 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

No major budget changes.

LEGAL - 1700

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Keep Texas Beautiful
2014 Conference Grant Award

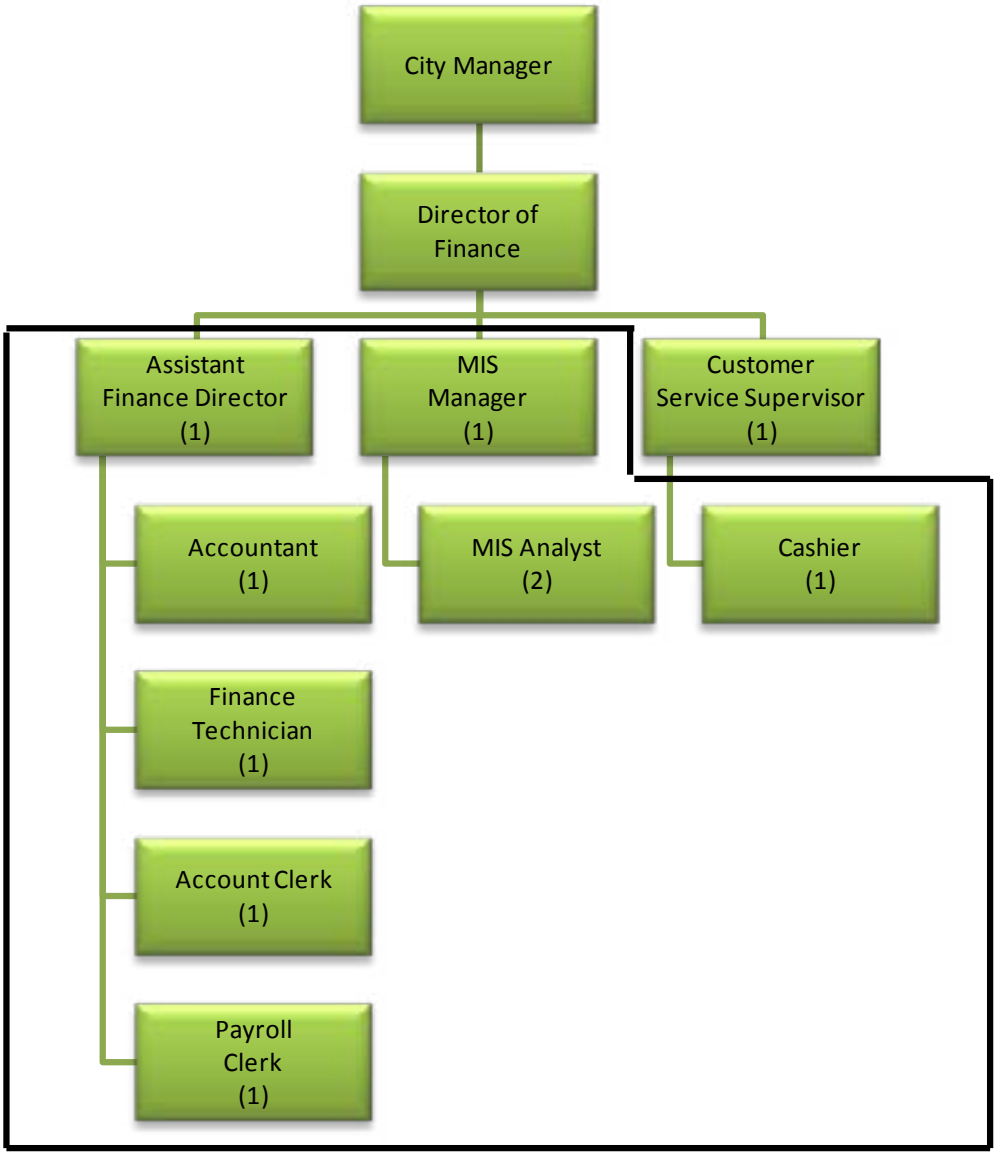
FINANCE

LAKE JACKSON

City of Enchantment

Lake Jackson Fire Department at dusk

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 phones 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 Infrastucture
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 Wildneress 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
4) Coordinate the funding for additional bunker renovation project at The Wilderness Golf Course.
5) Coordinate the purchase of a fairway aerifier for the golf course.

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 Adopted
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 Adopted
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 Adopted
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.

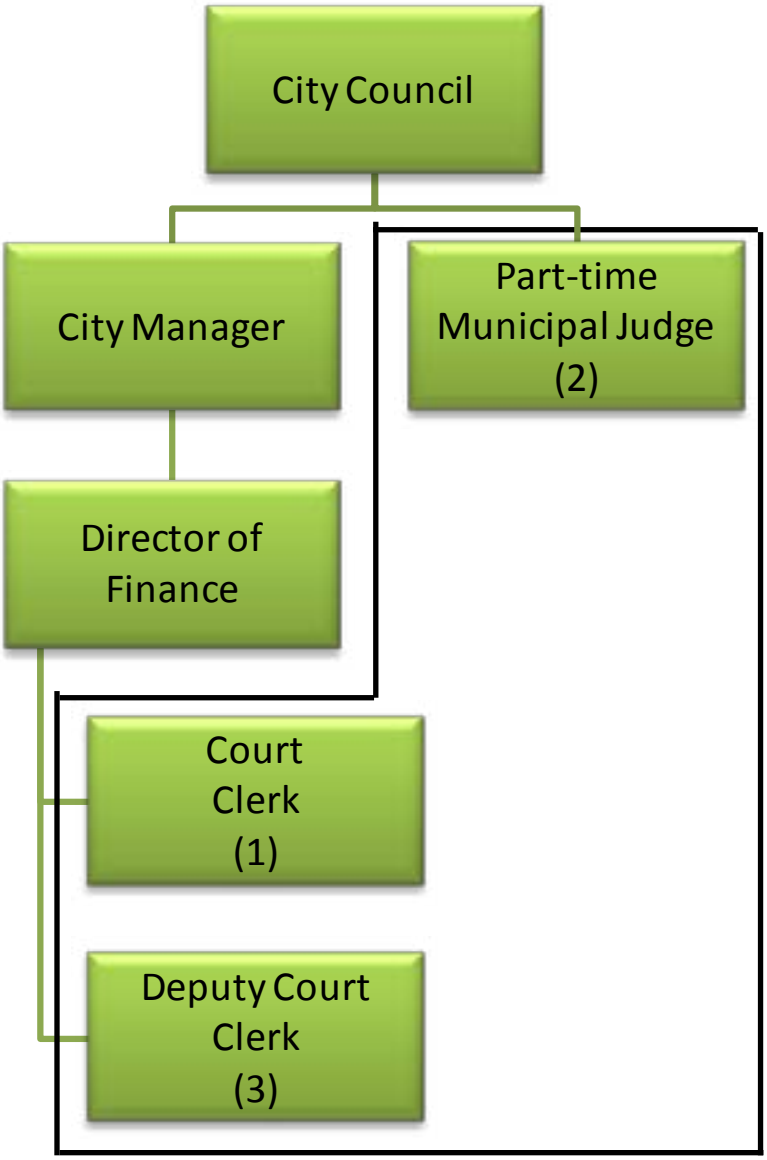
FINANCE - 1400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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
Tuitition 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 Adopted
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	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
CASE ACTIVITY:				
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	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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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	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 & benefits.

MUNICIPAL COURT - 1100

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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**

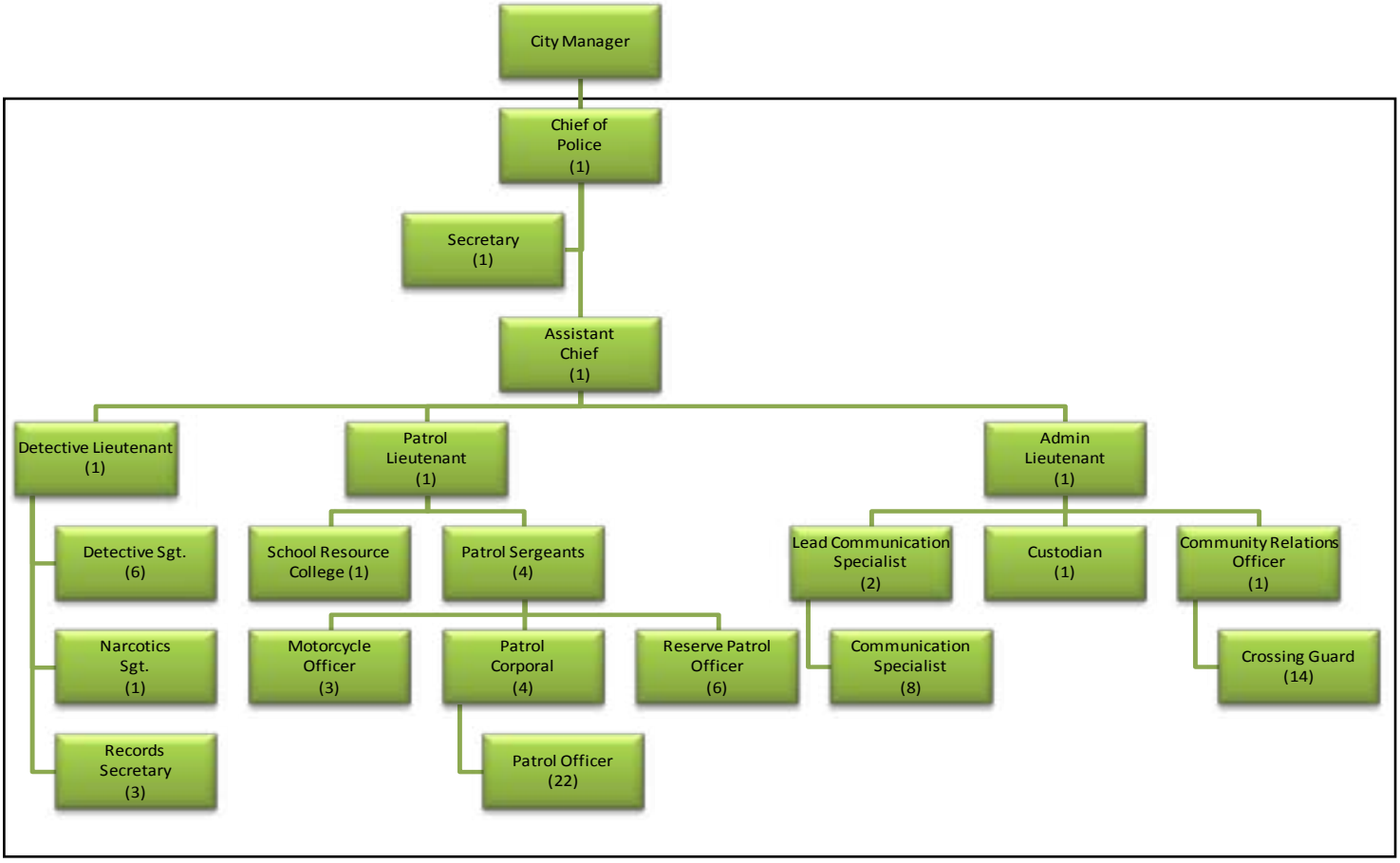
Public Safety

Lake Jackson

City of Enchantment

Members of the
Lake Jackson Police Department

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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

POLICE - 2200

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	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.

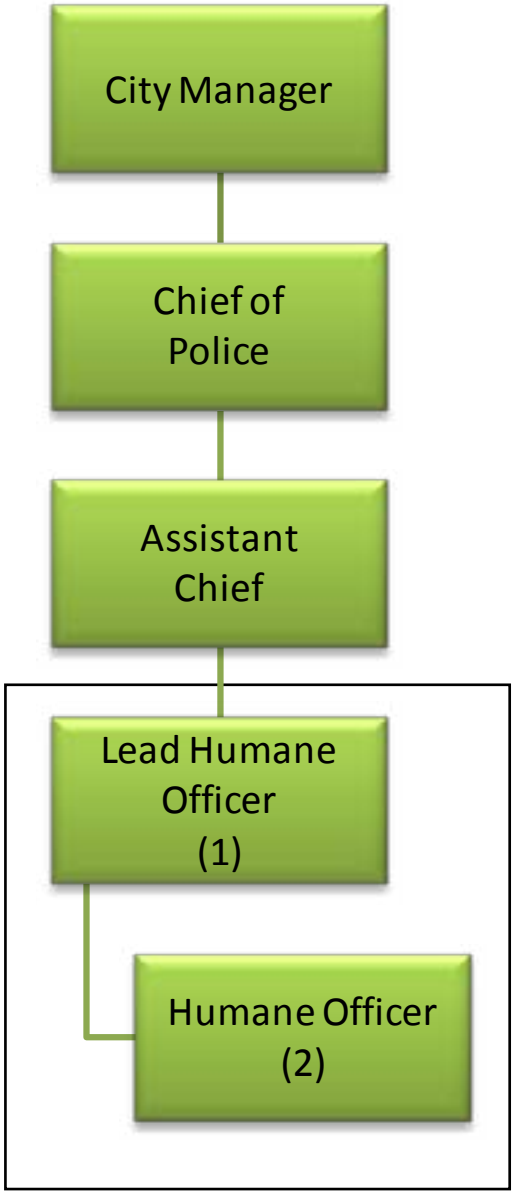
POLICE - 2200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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**

Humane



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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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	793	1,000	750	775

HUMANE - 2500

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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.

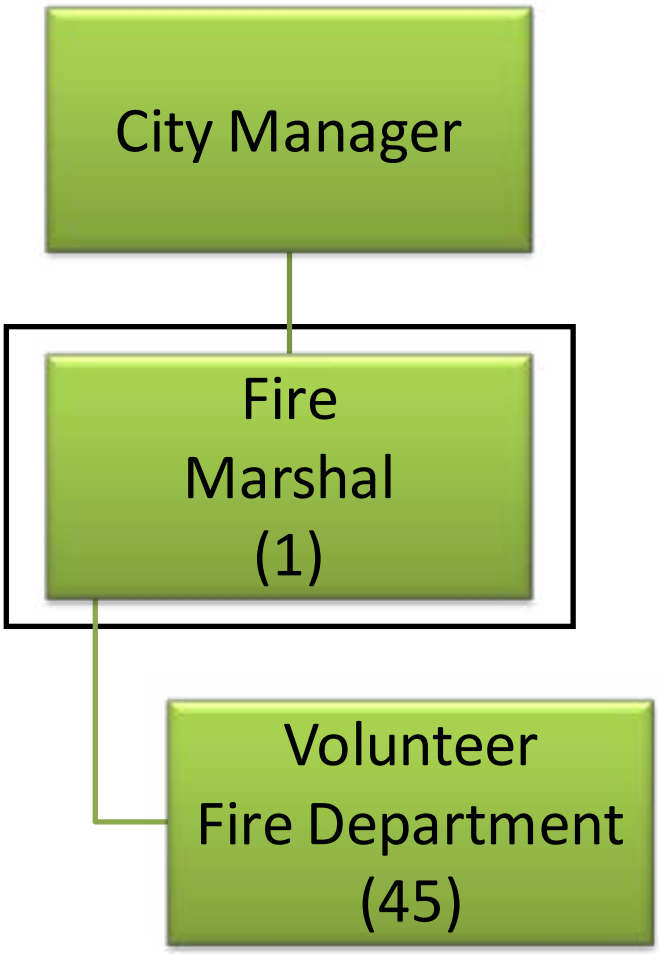
HUMANE - 2500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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**

Fire



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.

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.

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 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$800,494	$758,534	$761,604	$840,330
Total Resources	**$800,494**	**$758,534**	**$761,604**	**$840,330**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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	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.

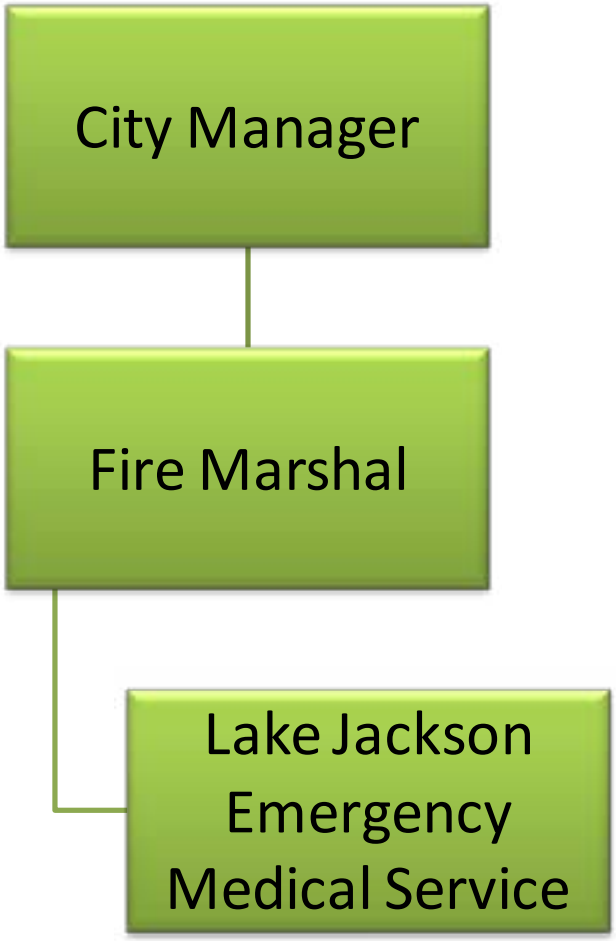
FIRE - 2300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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**

EMS



Program Description

The EMS (Emergency Medical Service, Inc,) Department represents a "split-off" of the Lake Jackson Volunteer Fire Department in 1998-99. The City has contracted with LJEMS to provide ambulance services for the City. LJEMS is a separate organization and there are 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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$470,361	$508,765	$492,290	$496,500
Total Resources	**$470,361**	**$508,765**	**$492,290**	**$496,500**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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
Total Expenditures	**$470,361**	**$508,765**	**$492,290**	**$496,500**

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**

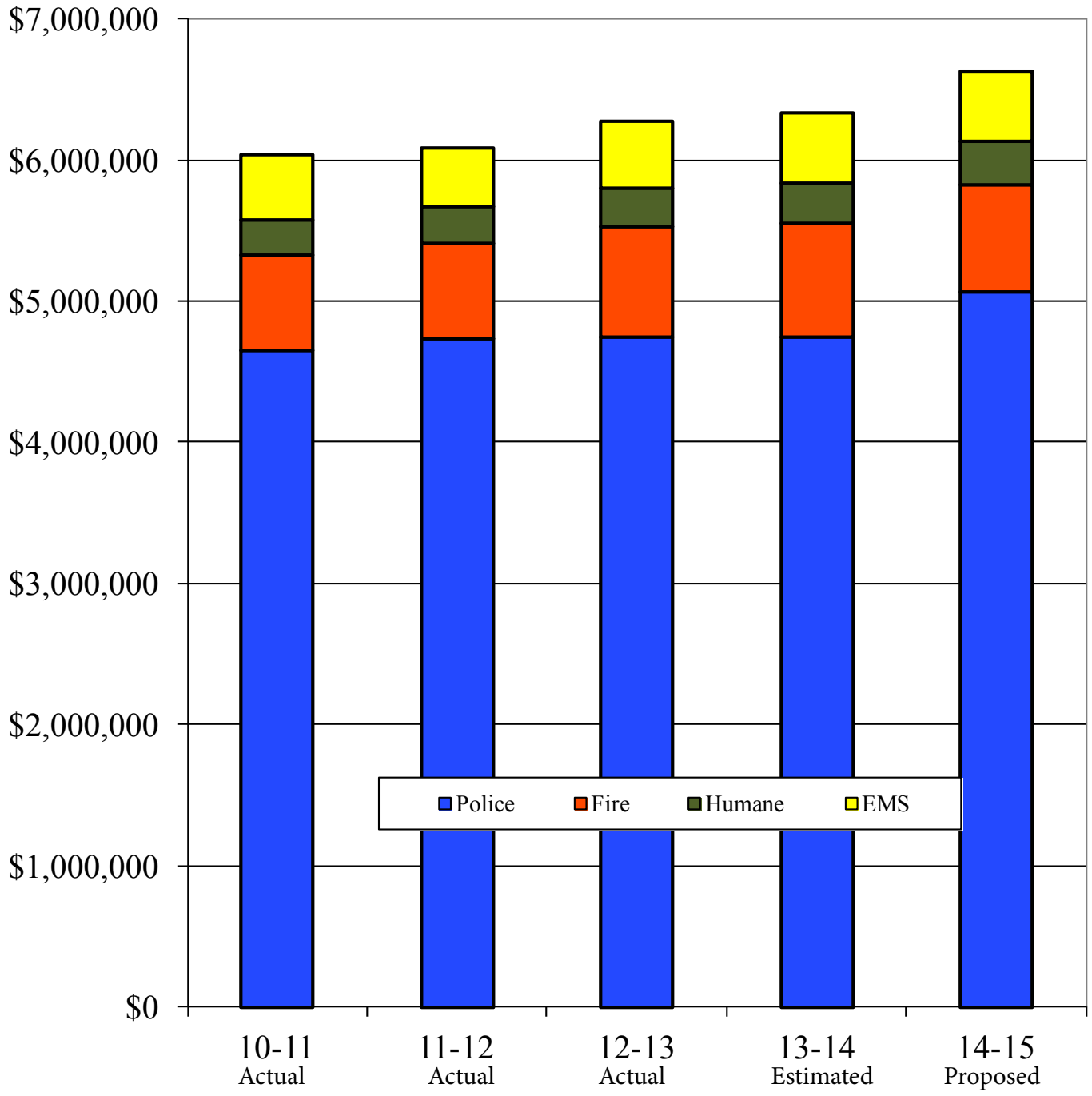
Major Budget Changes

Gasoline & Diesel have decreased by $16,800.

EMERGENCY MEDICAL SERVICE - 2400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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	**$470,361**	**$508,765**	**$492,290**	**$496,500**

Public Safety Expenditures



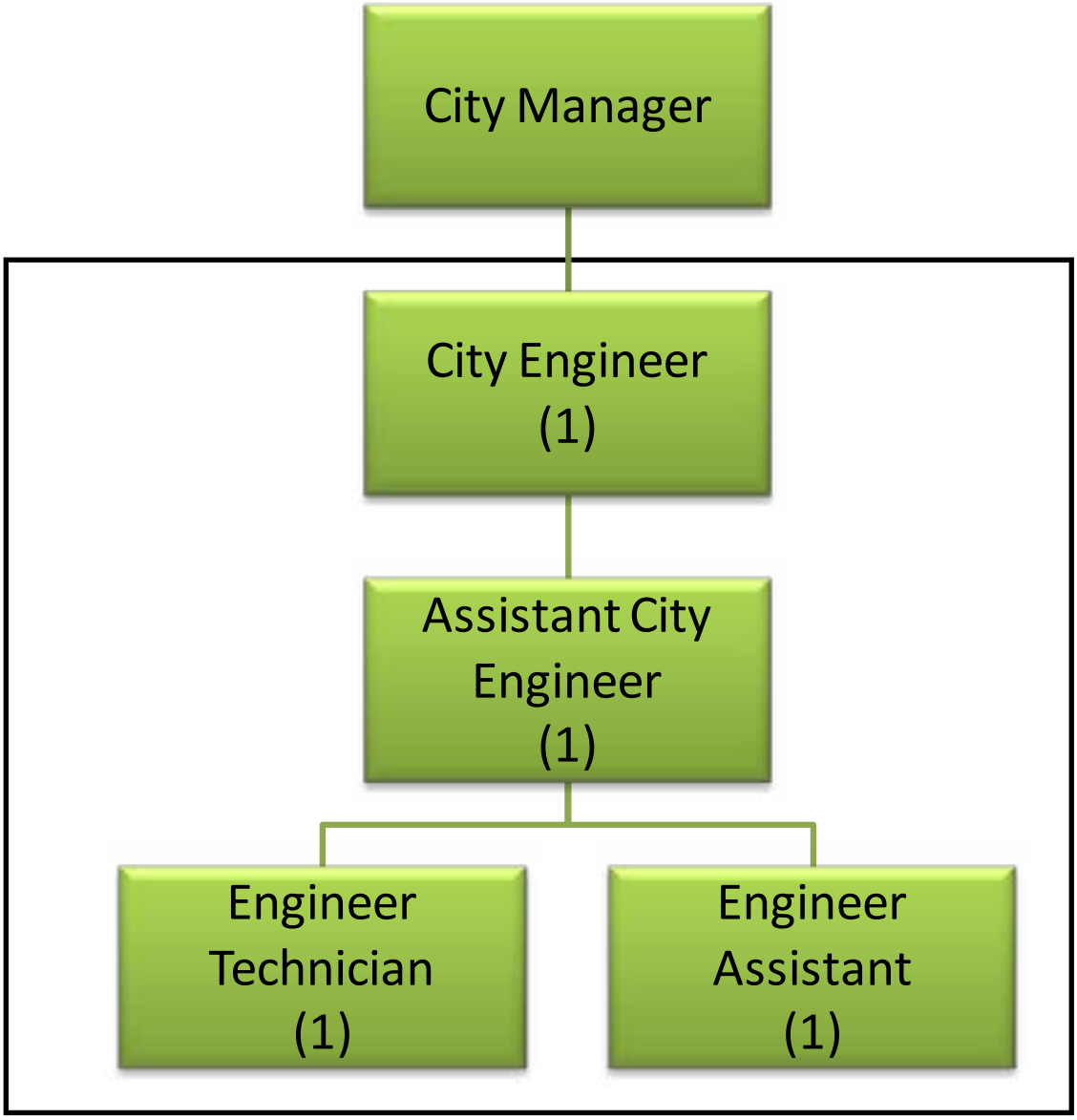
Engineering

Lake Jackson

City of Enchantment

Street and Sidewalk Replacement Progra m

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: Facilitated design & construction site development for HEB PUD

Objective: Update Comprehensive Master Plan
Accomplished: Collaborated and assisted in data gathering phase of Master Plan update.

Objective: Facilitate Development of New Housing
Accomplished: Facilitated design & reviewed construction plans for development of: Creekside Estates Subdivision Master Plan & PH 1, Plantation Park PUD Apartments.
Accomplished: Reviewed construction plans & overall construction inspection of Creekside Estates, 54 lots of Phase I.

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 oversaw 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/air handler unit replacement, Dow water tank rehabilitation Upper Slave Ditch Drainage Improvement and Palm Lane Sanitatary Sewer replacement.

Department Projects:
Accomplished: Facilitated design & development of: Dow Texas Innovation Center, Brazos Mall Plaza, Best Western Hotel, BRH Center expansion, Altus Emergency Center, , Dr. Sweatt GI Clinic, Starbucks, Panda Express, Lake Road Office Park, Buffalo Wild Wings, Regal Storage and Bowling Alley.

FY14-15 GOALS & OBJECTIVES

Vision Element: Enable Growth & Revitalization
Objective: Implement Downtown Revitalization
Goal: Bid, contract & inspect So. Parking construction.
Goal: Complete civil design construction plans & prepared documentation for S. Parking Place.

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; 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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$418,423	$416,380	$415,015	$429,980
Total Resources	**$418,423**	**$416,380**	**$415,015**	**$429,980**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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	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 Adopted
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 Adopted
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**

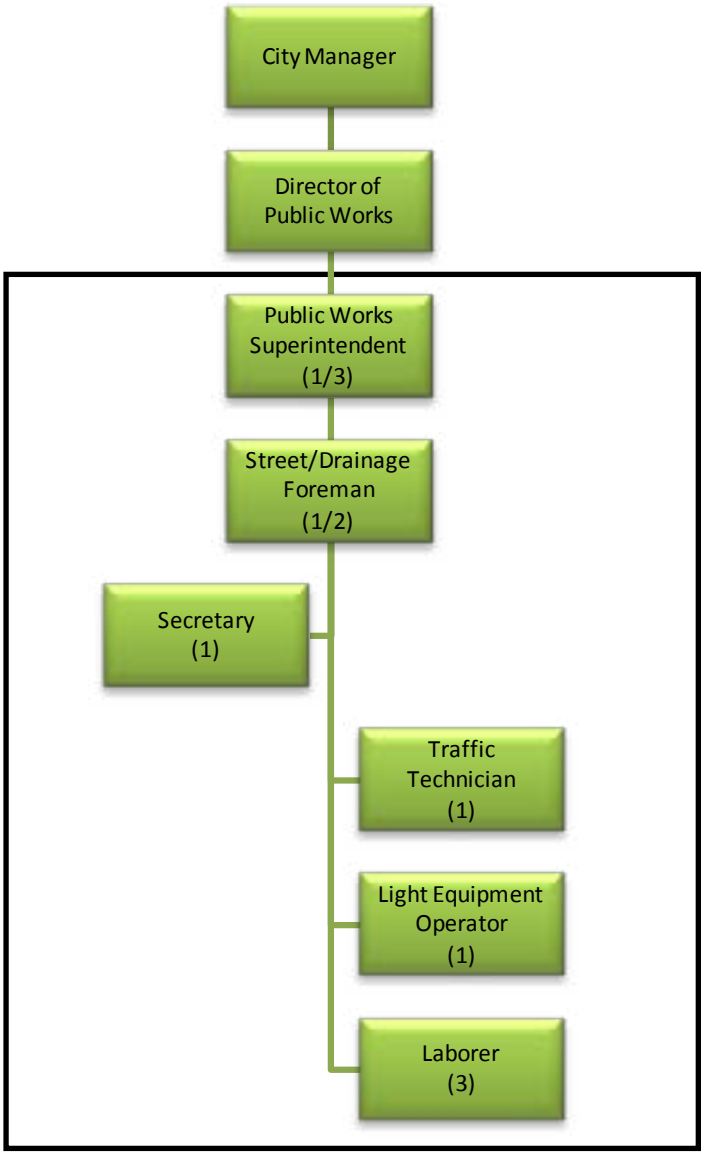
Public Works

Lake Jackson

City of Enchantment

Drainage Ditch project on Circle Way

Streets



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 Adopted
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 (In. ft.)	767	600	800	800
12	Concrete Spot Repairs by Contractor (liner lane feet)	975	800	800	450
13	Sidewalk/Street Replacement (hours)	783	1500	1500	1500
14	Percent of city maintained sidewalks assessed	100%	100%	100%	100%

STREET - 2800

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$858,560	$1,007,445	$976,435	$1,024,315
Total Resources	**$858,560**	**$1,007,445**	**$976,435**	**$1,024,315**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	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.

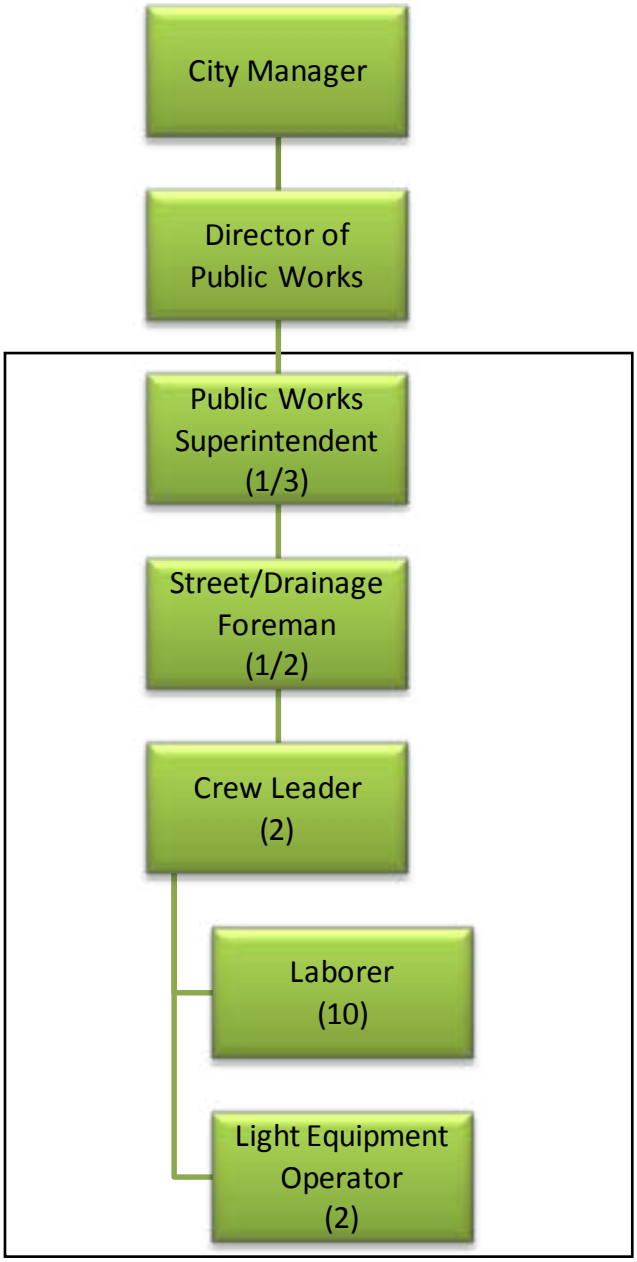
STREETS - 2800

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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 Adopted
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	3,500
11	Percent of open ditches assessed	0%	20%	0%	20%

DRAINAGE - 2900

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$808,109	$925,945	$875,824	$1,004,380
Total Resources	**$808,109**	**$925,945**	**$875,824**	**$1,004,380**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	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 funded at cost of $37,000; Contract mowing increased $17,500 to cover 12 mowings on Old Angleton Road; Gasoline & diesel increased $3,000.

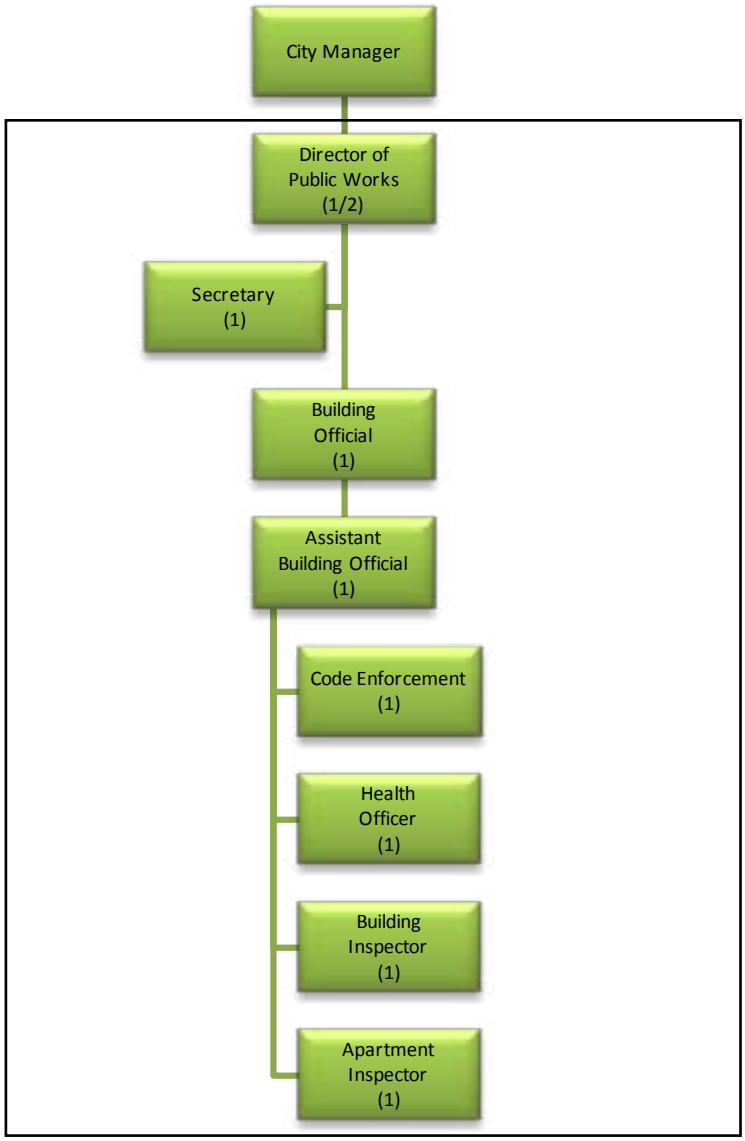
DRAINAGE - 2900

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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 obtained her plumber inspection license. 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 by hiring and training a new 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 Adopted
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

INSPECTIONS/CODE ENFORCEMENT - 3300

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Building Permits	120,293	110,000	200,000	200,000
Electrical Permits	21,526	22,000	24,000	23,959
Health Licenses	35,220	42,000	40,000	42,000
Sign Permits	2,085	3,800	2,500	2,500
Apartment Fee	69,036	67,000	68,000	68,000
General Resources	310,581	337,635	174,030	262,946
Total Resources	**$558,741**	**$582,435**	**$508,530**	**$599,405**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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	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.

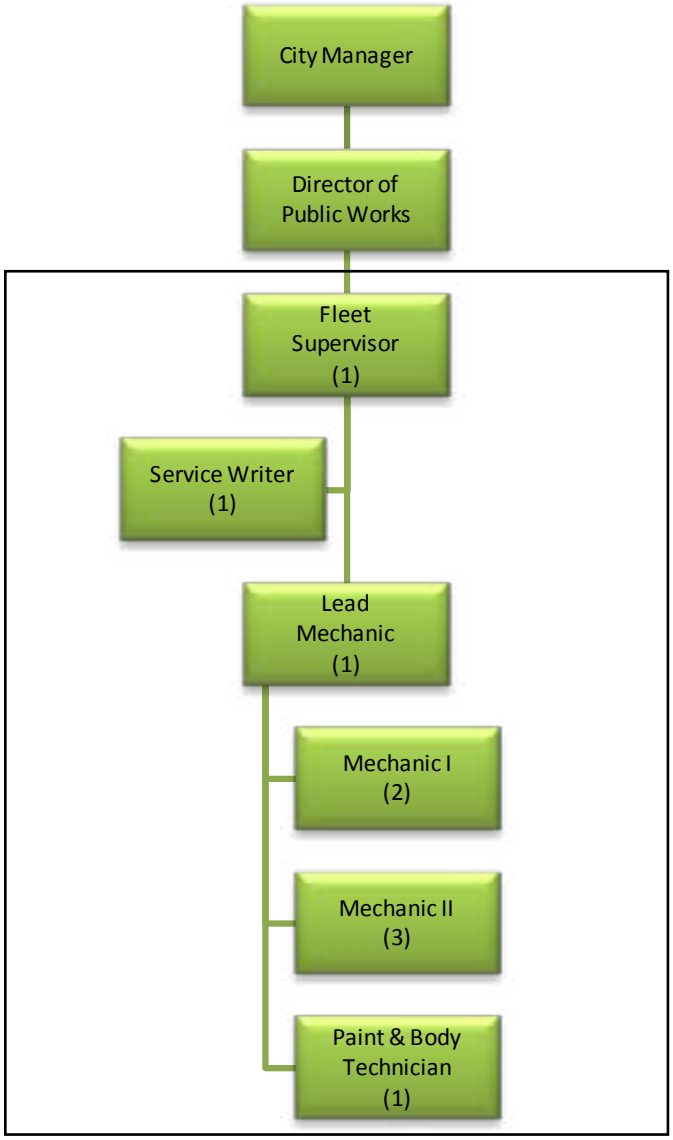
CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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

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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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%

GARAGE - 4100

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$598,564	$643,560	$610,180	$716,975
Total Resources	**$598,564**	**$643,560**	**$610,180**	**$716,975**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	2011-12 Budget	201213 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 funded at a cost of $43,600; Property/Liability decreased by $7,100; Equipment Replacement increased by $14,530 due to reallocation of funds between two departments.

GARAGE - 4100

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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.

General Government

Administration

1	2000	Ford Windstar Van
1	2005	Chrysler PT Cruiser
1	2012	Chevy Traverse

Engineering

2	2002	Ford F150 Alt Fuel
1	2012	Ford F150

Civic Center

1	1998	Ford F150

Public Safety

Police/Humane

1	2003	Cadillac
1	2006	Chevrolet HD2500
1	2006	Ford F150
1	2007	Dodge Durango
1	2007	Chevrolet Suburban
1	2007	Chevrolet Silverado 4DR
1	2009	Ford Escape Hybrid
1	2009	Ford Taurus
3	2009	Dodge Charger
1	2009	Chevy Silverado
1	2010	Ford Fusion
1	2010	Armored Truck
1	2011	Harley Electra Glide
5	2011	Chevy Caprice
2	2012	Chevy Tahoe
2	2012	Chevy Caprice
2	2013	Chevy Tahoe
1	2013	Harley Davidson FLHTP
1	2014	Dodge Charger
1	2014	Chevy Tahoe
1	2015	Chevy Tahoe

Public Safety

Fire

1	1942	Chevy Pumper
1	1985	Sesqui. Fire Truck
1	1992	Mobile Command Vehicle
1	1995	Freightliner Tanker Truck
1	2000	Rescue Vehicle
1	2001	Pumper Fire Truck
1	2004	American La France
1	2005	Chevrolet Suburban
1	2005	Ferrara Ladder Truck
1	2007	Ford F 350
1	2011	Chevy Suburban
1	2011	Ford Brush 1
1	2012	Rescue Vehicle

EMS

1	2011	Dodge Ambulance
1	2012	Chevrolet Tahoe
1	2012	Dodge 3500

Public Works

Garage

1	1997	Wrecker
1	2001	*Fork Lift CNG G25E*
1	2006	Chevrolet 3500
1	2008	Chevy Silverado
1	2013	*John Deere Mower 915B*

Code Enforcement

1	2001	Ford F150 Alt Fuel
1	2003	Honda Alt Fuel
1	2005	CNG Honda
2	2008	CNG Honda Civic
1	2011	Ford F150

Public Works

Streets

1	1972	*Road Grader*
1	1996	*Asphalt Roller*
1	2002	Ford Flatbed F450
1	2002	Ford Bucket Truck F450
1	2006	Ford F 250 Crew Cab
1	2006	*JCB Backhoe*
1	2008	F750 Dump Trucks
1	2009	Street Sweeper
1	2012	F650 Flatbed CNG
1	2012	Ford F250

Drainage

1	1976	*Case Diesel Tractor*
2	1992	*Tractor with Slopemower*
1	1994	*John Deere Bulldozer*
1	1996	*Tractor with Slopemower*
1	1997	*John Deere Tractor*
1	1999	*Utility Tractor 5510*
1	2000	Chevy Dump Truck
2	2001	Ford F150 Alt Fuel
1	2003	*Case Loader 60XT*
1	2004	*Gradall Excavator*
1	2004	*John Deere Tractor 5420*
1	2006	Chevrolet Crew Cab
1	2008	F750 Dump Trucks
1	2009	Chevy Silverado 1500
1	2009	Chevy Silverado 2500
1	2010	Ford F150
1	2011	*Trackhoe EC35C*
1	2011	Ford F150

Sanitation

1	1997	Ford Refuse Container Truck
1	1999	*John Deere Mower GT235*
1	2003	Mack Truck Alt Fuel (Rolloff)
1	2003	Autocar Residential Alt Fuel
2	2004	Mack CNG Garbage Truck
1	2004	CNG Auto Car
2	2005	Crane Carrier Cab/Chasis CNG
1	2006	Mack CNG Garbage Truck
1	2006	*JCB Wheel Loader*
2	2007	*John Deere Landscape Loader*
3	2007	Crane Carrier Cab/Chasis CNG
1	2007	Crane Carrier Cab/Chasis CNG Rollo
1	2008	Dodge 1500 Crewcab
3	2009	Freightliner Refuse Truck
1	2009	Autocar Alt Fuel
1	2010	Freighliner Flat Bed
1	2010	F750 Dump Truck
1	2013	Ford F250 CNG

Parks

1	1991	*Rayco Stump Cutter*
3	1994	*John Deere Tractor/Mower*
2	1995	*John Deere Tractor/Mower*
1	2001	Ford 650
1	2003	Ford F-150 Alt Fuel
1	2005	Ford F650
1	2005	*Sandpro Infield Groomer*
2	2006	*John Deere Gator*
1	2006	*John Deere Backhoe*
1	2008	Chevy Silverado
3	2009	*Exmark Mower*
1	2010	Ford F150
1	2011	Ford F150
3	2012	*Exmark Mower*
1	2013	Ford F250 CNG

Recreation

1	2009	Chevy Silverado
1	2009	Ford E350
1	2012	Ford F150 Bi-Fuel

Utility

Water

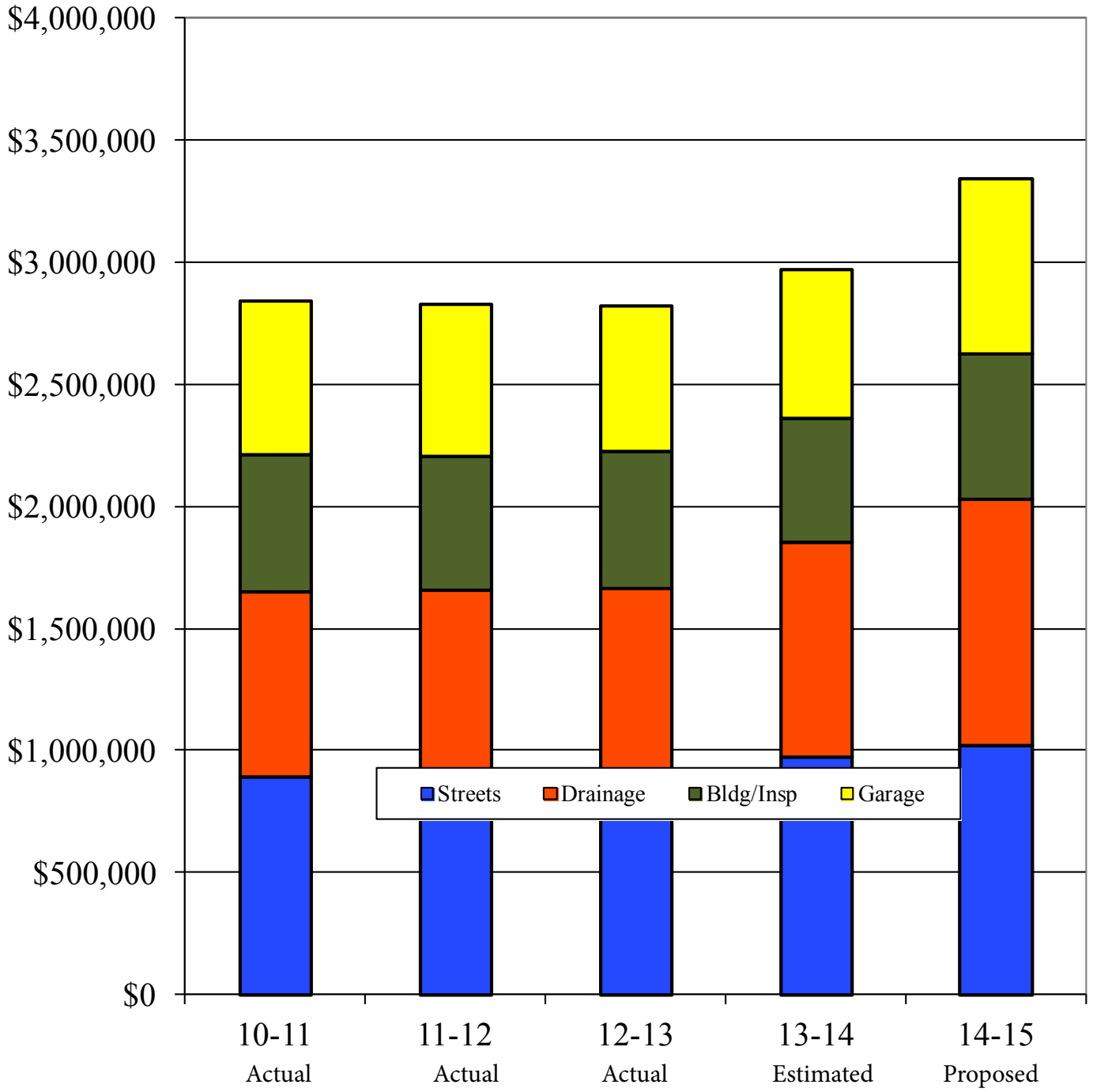
1	2000	Dump Truck
2	2008	Chevy Silverado
1	2009	Chevy Silverado 2500
1	2012	*John Deere Trackhoe 50D*

Waste Water

1	1995	Ford Dump Truck
1	2002	1 Ton Ford Truck
3	2003	Ford F150 Alt Fuel
1	2004	Ford F350
1	2004	*John Deere Backhoe 310SG*
1	2005	*Gator*
1	2006	Dodge Quad Cab
1	2008	Chevy Silverado
2	2009	Chevy Silverado 1500
1	2009	Honda Civic CNG
1	2009	Chevy Silverado 3500
1	2009	Vactor Truck
1	2012	Ford F150
1	2012	Ford F350 SRW
1	2012	Ford F350 DRW
1	2012	*John Deere Ztrak Mower*
1	2013	Ford F250 CNG

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

Public Works Expenditures



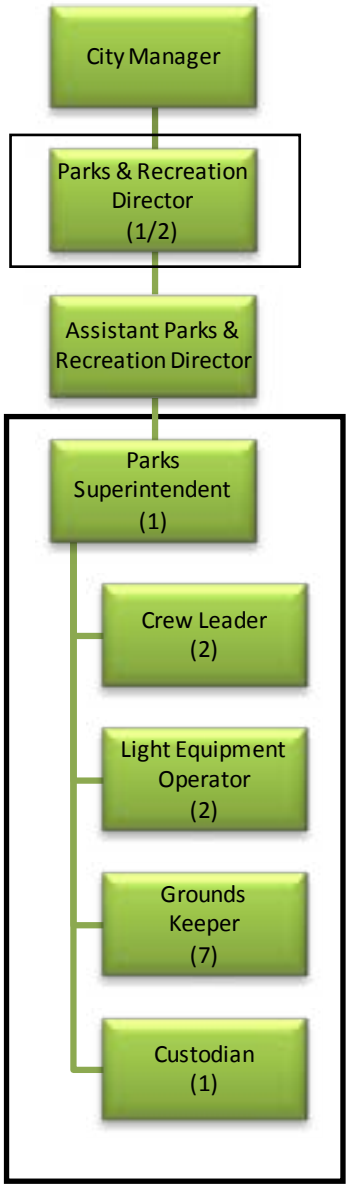
Parks & Recreation

Lake Jackson

City of Enchantment

Newly renovated front desk area of Recreation Center - Lake Jackson

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 maintian 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 miantenance 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

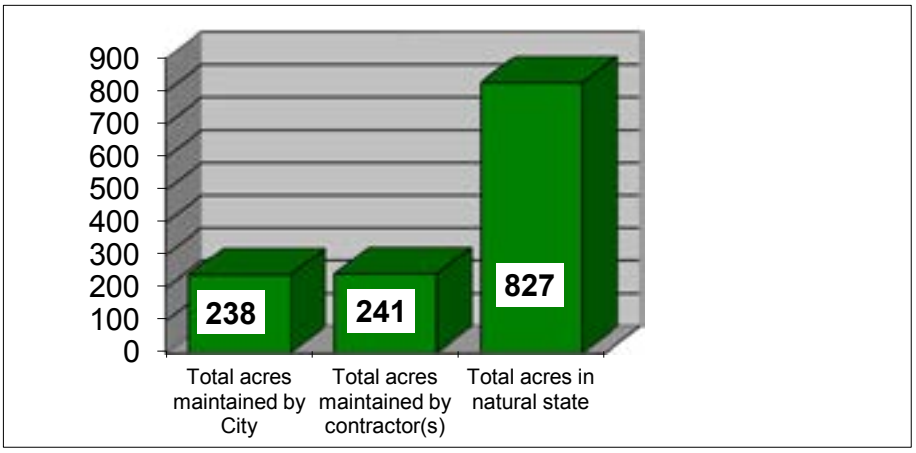
DEPARTMENT STANDARDS

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

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
1 Number of mowing visits per year by city crews				
a. Class "A" Parks	33	30	30	30
b. Class "B" Parks	22	22	30	30
2 Number of mowing visits per year by contractor				
a. Facilities	41	43	48	48
b. Class "A" Parkways	36	36	36	36
c. Class "B" Parkways	30	30	36	36
d. Class "C" Parks	23	24	24	24
3 Number of tree removals performed by city	71	50	41	50
4 Number of tree removals performed by contractor	11	10	0	10
5 Reports of vandalism maintenance	3	5	6	5
6 Hours related to park vandalism repairs	$6	50	11	50
7 Hours related to park restroom maintenance	1,205	1,600	1,336	1,500
8 Training Classes Offered				
a. Supervisory Training	12	12	18	24
b. Customer Service Training	9	12	16	16

PARKS - 3500

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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	0.00	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.

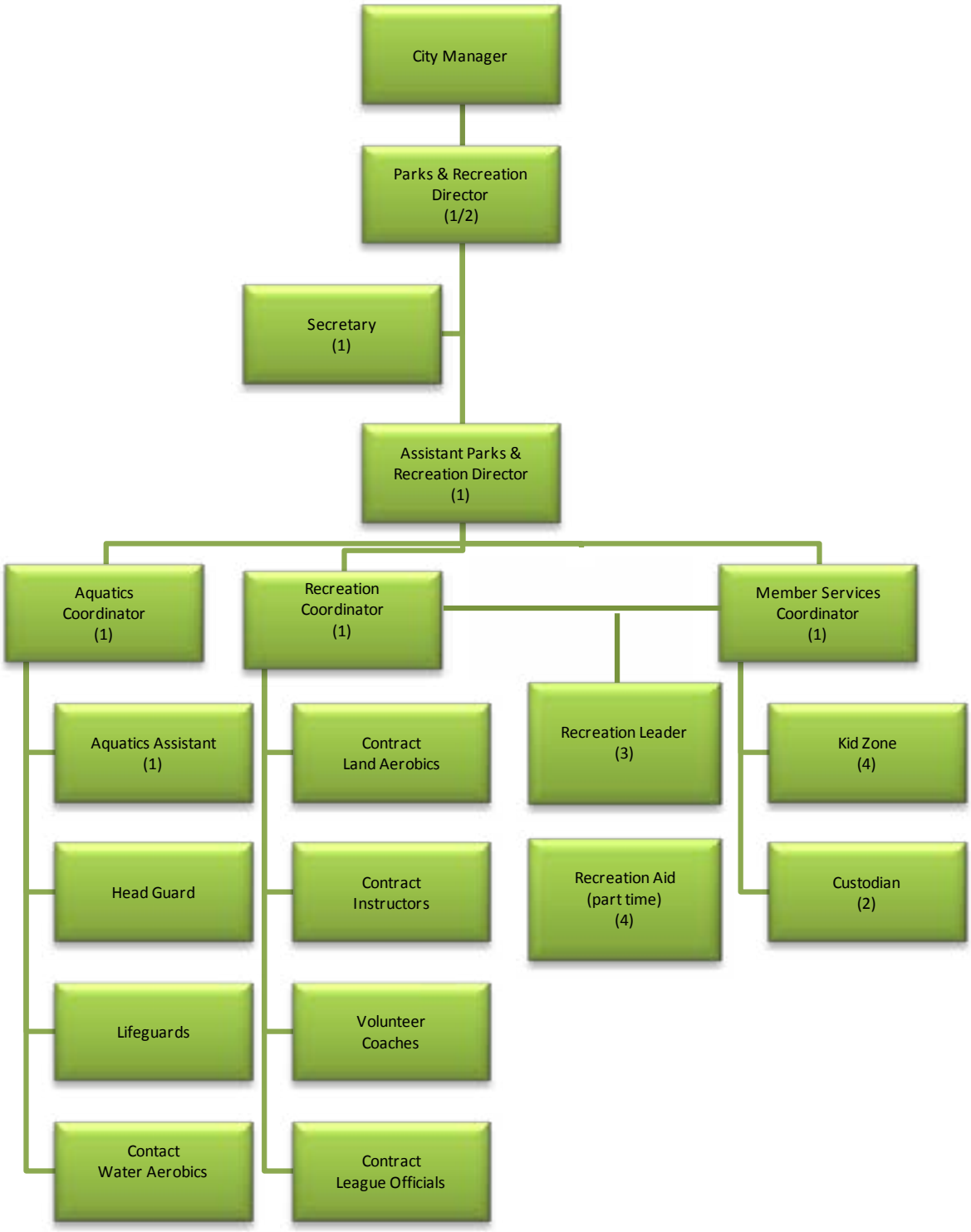
PARKS - 3500

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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



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 throught innovative teaching styles with low budget impact (fitness on demand)
Goal: Offer bi annual membership specials to increase membership sales by 1%

Objective: Assist BISD 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.

Objective: Enhance the Safety of our Citizens
Goal: Coordinate the installation of automatic doors at the entry to the Recreation Center and to the restrooms.

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% annualy.
2 Offer a minimum of 12 special events per year.
3 Offer a summer program which provides a wide variety of recreational and aquatic classes.
4 Provide year-round fitness classes for adults.

PROGRAM MEASURES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Recreation Center	$653,180	$723,000	$710,360	$727,900
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	821,225	987,055
Total Resources	**$1,887,515**	**$2,085,775**	**$1,999,335**	**$2,180,155**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Salaries & Wages	$761,271	$860,100	$824,000	$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**	**$1,999,335**	**$2,180,155**

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	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 Adopted
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**	**24,000**	**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 Adopted
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**	**$1,999,335**	**$2,180,155**

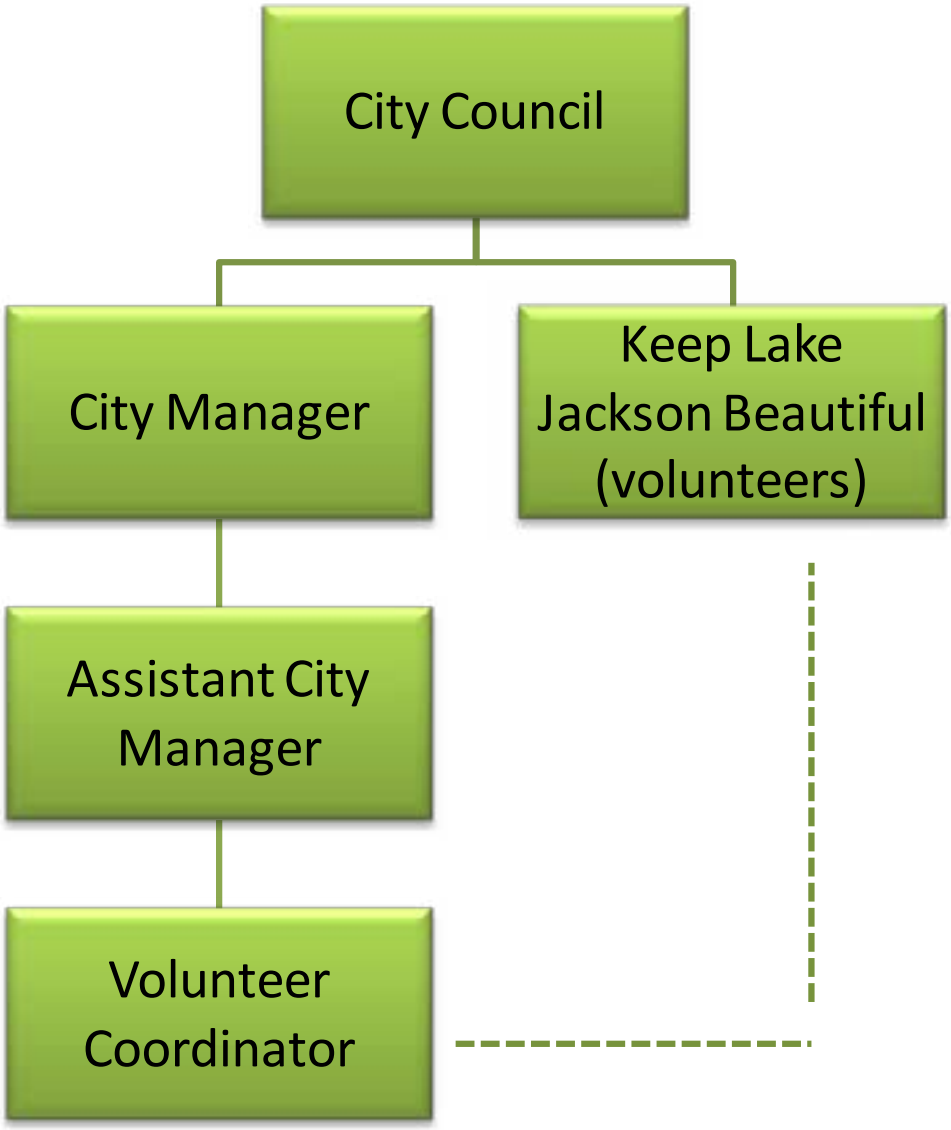
Miscellaneous

Lake Jackson

City of Enchantment

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

Keep Lake Jackson Beautiful



Program Description

"The mission of Keep Lake Jackson Beautiful is 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
Accomplished: 12.) Received 12th GCAA-2014 Award for Highway Beautification

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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$38,343	$45,000	$45,000	$45,000
Total Resources	**$38,343**	**$45,000**	**$45,000**	**$45,000**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Operating Expenses	$38,343	$45,000	$45,000	$45,000
Total Expenditures	**$38,343**	**$45,000**	**$45,000**	**$45,000**

Personnel

	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

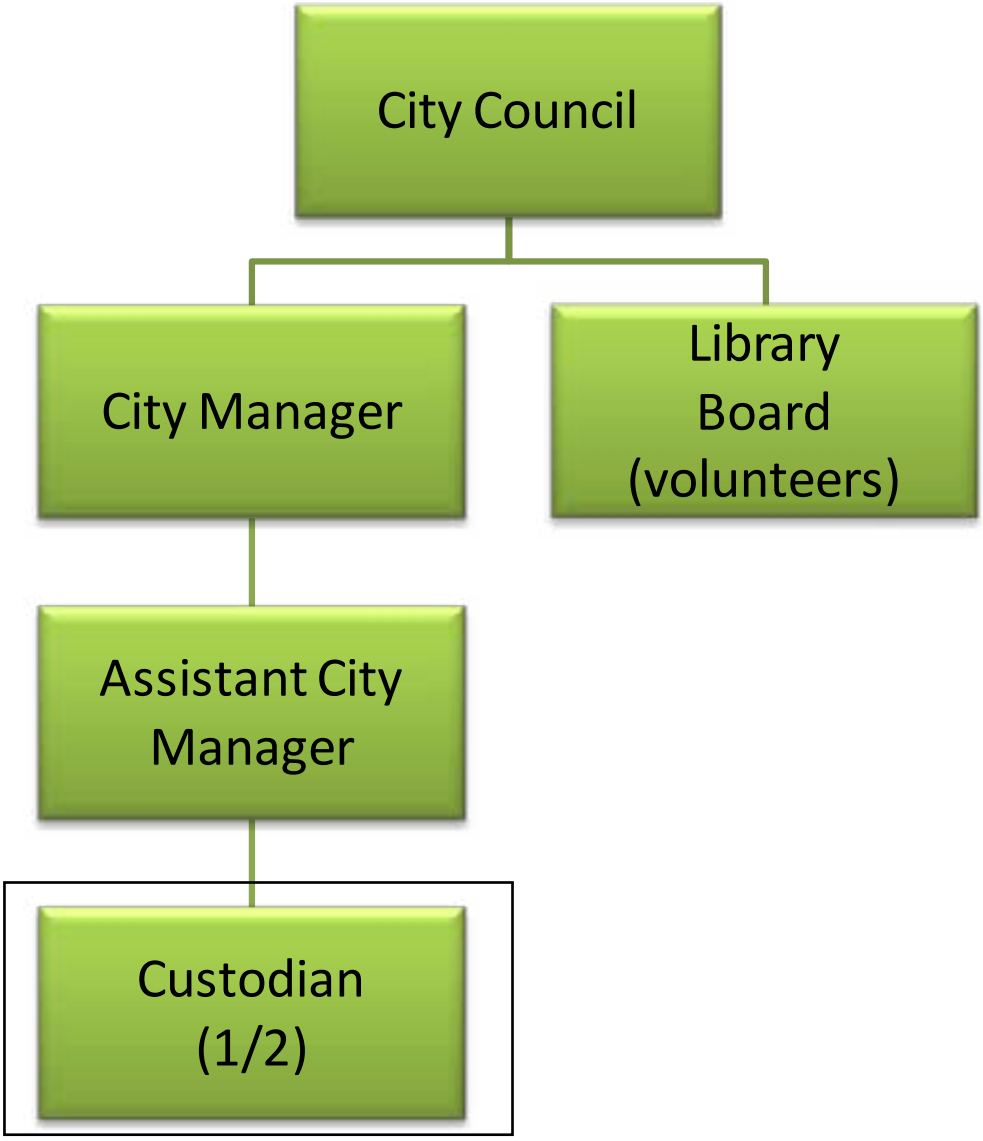
No major budget changes.

KEEP LAKE JACKSON BEAUTIFUL - 3900

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Lake Jackson Library Children Program
"Bongo's Big Beautiful Balloon Advendure"

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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$141,351	$135,626	$140,425	$135,935
Total Resources	**$141,351**	**$135,626**	**$140,425**	**$135,935**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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
Total Expenditures	**$141,351**	**$135,626**	**$140,425**	**$135,935**

Personnel

	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
Total Personnel	**0.50**	**0.50**	**0.50**	**0.50**

Major Budget Changes

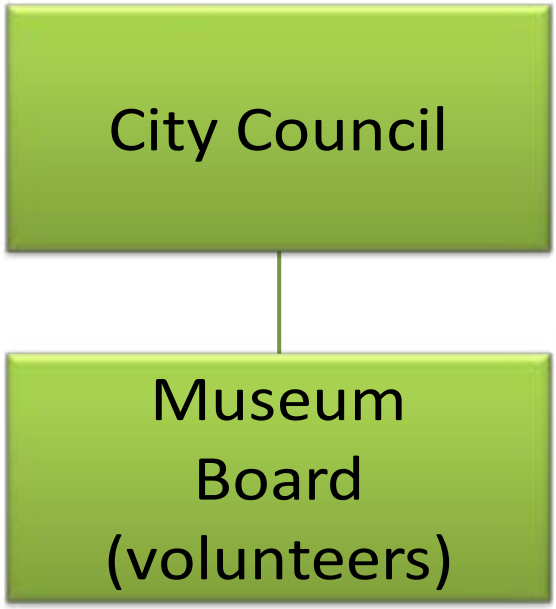
No major budget changes.

LIBRARY - 4200

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**
Electricty	**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**

The 70th Anniversary "Historical Committee"
had a mural painted on the backs of several of the downtwon business buildings

Museum



Program Description

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

MUSEUM - 4300

Resources

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

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Operating Expenses	$87,674	$88,925	$84,185	$85,960
Total Expenditures	**$87,674**	**$88,925**	**$84,185**	**$85,960**

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

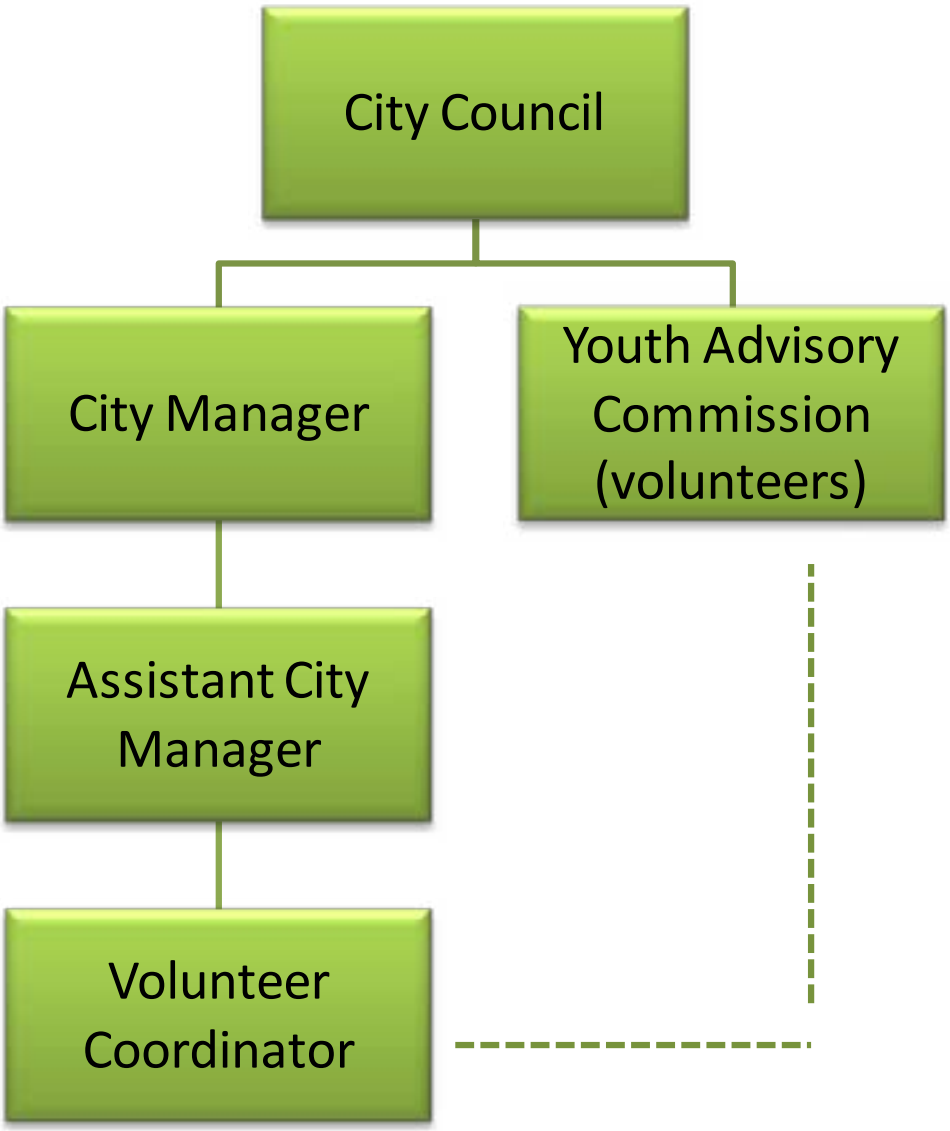
No major budget changes.

MUSEUM - 4300

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

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

Youth Advisory Commission



Program Description

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

MISCELLANEOUS
Youth Advisory Commission - 4400

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 participates
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 Adopted
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 Adopted
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

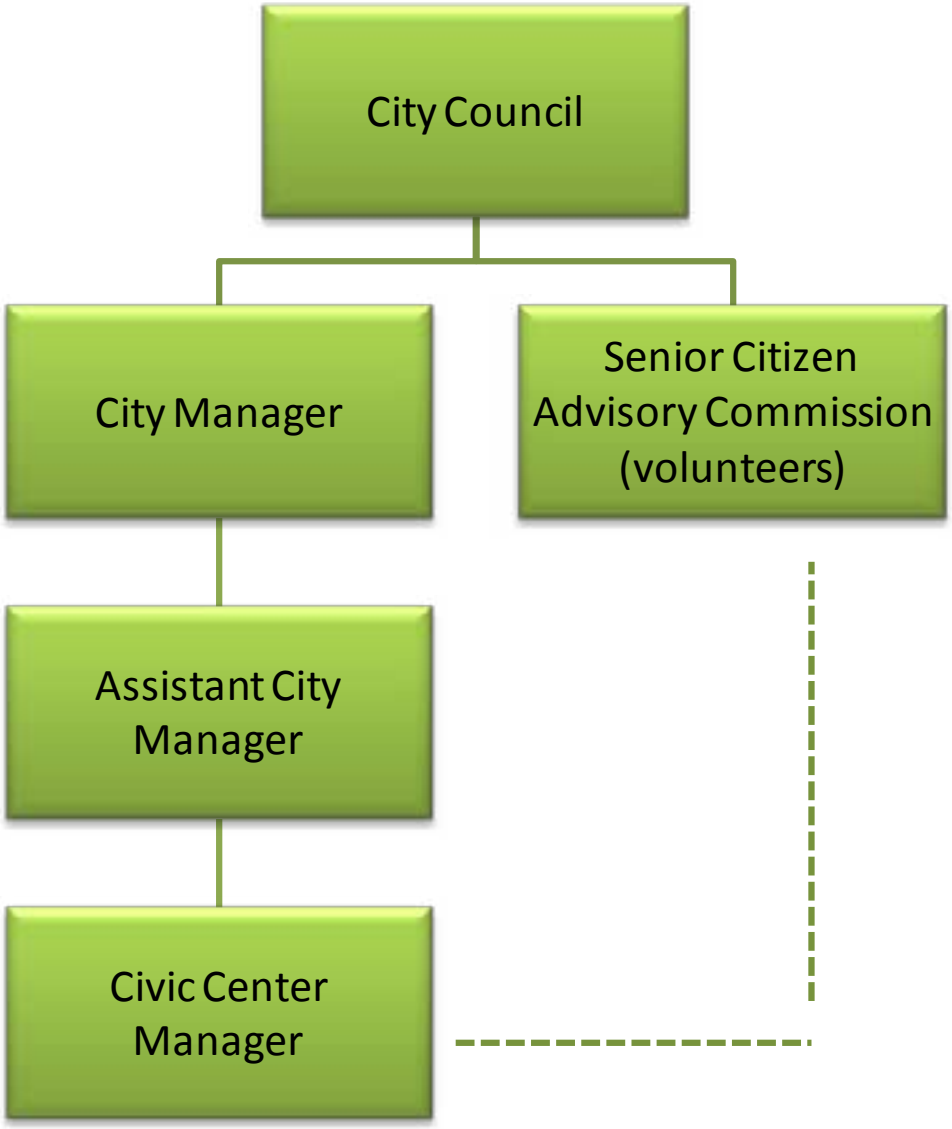
No major budget changes.

YOUTH ADVISORY - 4400

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Veteran's Day Parade
November 2013

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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$22,882	$23,000	$23,000	$25,000
Total Resources	**$22,882**	**$23,000**	**$23,000**	**$25,000**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Operating Expenses	$22,882	$23,000	$23,000	$25,000
Total Expenditures	**$22,882**	**$23,000**	**$23,000**	**$25,000**

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

$2,000 increase in the operating budget.

SENIOR CITIZEN ADVISORY - 4600

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Downtown Lake Jackson

General Debt Service Fund

Lake Jackson

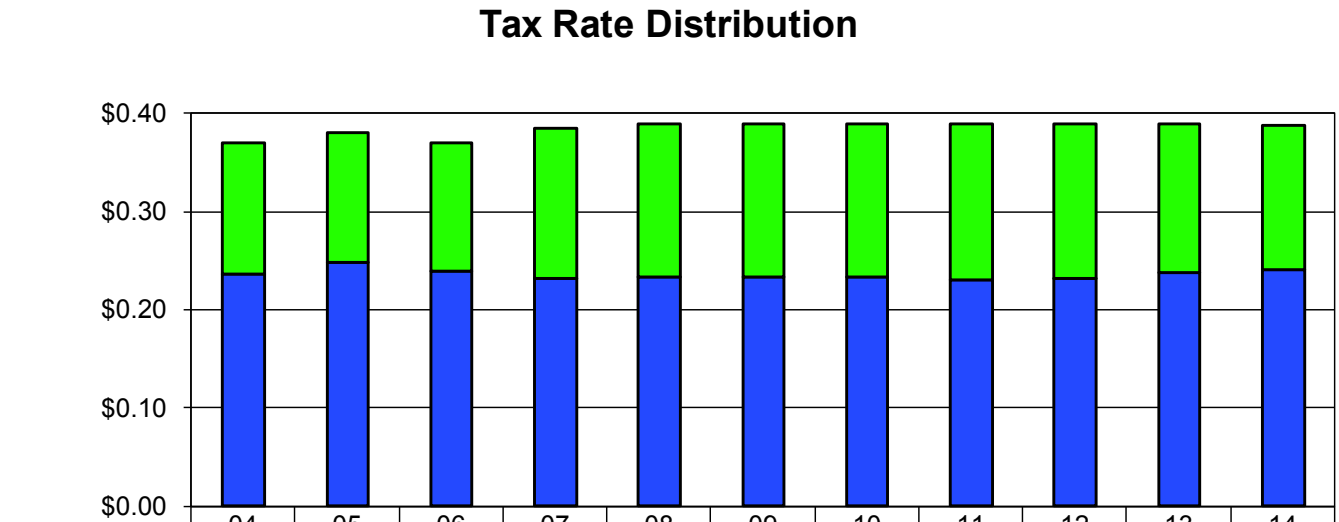
City of Enchantment

GENERAL DEBT SERVICE FUND

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

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

Tax Rate Limitations. The City is a Home Rule Charter City with a maximum authorized rate for all purposes of $2.50 per $100 assessed valuation. This maximum tax rate is imposed both by the Constitution of the State of Texas and the City Charter. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of $1.50 per $100 assessed valuation, based on 90% collections. Using 90% collections in our calculation of the tax rate the City's proposed debt service rate would be $0.1621 or $1.34 below the City's legal limit imposed by the City Charter and Attorney General.



	04	05	06	07	08	09	10	11	12	13	14
Tax Rate	0.370	0.380	0.370	0.385	0.390	0.390	0.390	0.390	0.390	0.390	0.3875
Debt Service	0.133	0.1307	0.131	0.1521	0.1568	0.156	0.1555	0.1585	0.1577	0.1524	0.1467
O&M	0.2369	0.2493	0.239	0.2328	0.2332	0.234	0.2345	0.2315	0.2323	0.2376	0.2408

GENERAL DEBT SERVICE FUND

RESOURCES	ACTUAL 2012- 13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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			
	$ 2,343,827	**$ 2,224,062**	**$ 2,225,062**	**$ 2,214,846**
Total Resources	**$ 2,951,828**	**$ 2,932,252**	**$ 2,933,252**	**$ 2,924,036**

EXPENDITURES	ACTUAL 2012- 13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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				
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		53,491,747
Anticipated Assessed Valuation for 2014		1,504,098,914
Tax Rate Per $100 Valuation		0.3875
Revenue from 2014 Tax Roll		5,828,383
Estimated Collections		100.0%
TOTAL FUNDS AVAILABLE	$	5,828,382

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	5,623,676		100.337%
2013	*	1,450,607,167	0.3900	5,657,368	5,536,620	*	97.866%
2014	**	1,504,098,914	0.3875	5,828,383			

* Tax collections as of June 30, 2014

** Projected per appraisal district certificate of estimated value.

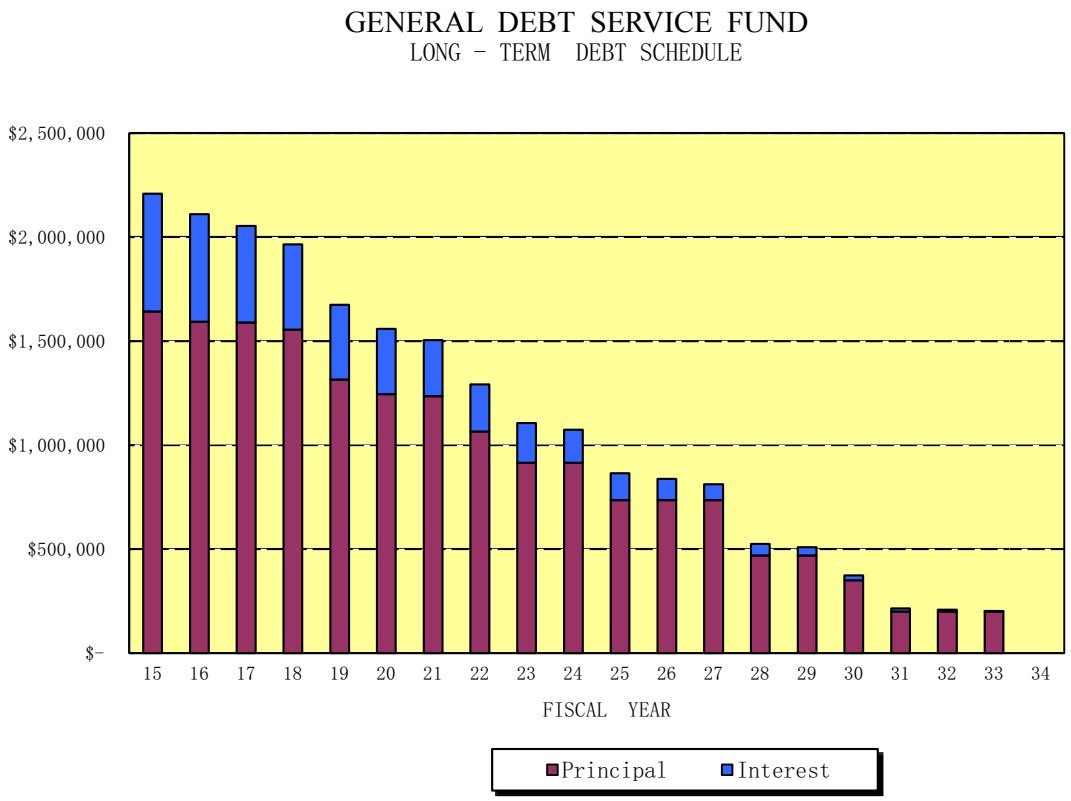
ADOPTED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2013 - 14	ADOPTED TAX RATE 2014 - 15	ADOPTED AMOUNT 2014 - 15	%
General Fund	0.237568	0.240778	$3,621,536	62.14%
General Debt Service Fund	0.152432	0.146722	2,206,846	37.86%
TOTAL	$0.3900	0.3875	$5,828,382	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
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	265,000	132,500	397,500
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	1,300,843	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	2033	3,840,000	240,000	80,800	320,800
		TOTAL ALL ISSUES		$17,165,843	$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 connection of Circle Way by the Museum and Civic Center
Conversion of Canna Lane from asphalt to concrete
Reconstruction of Elm, Cherry and a portion of Winding Way

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

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

General Obligation Bond 2004 - $3,600,000

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

General Obligation Bond 2007 - $5,300,000

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

General Obligation Bond 2009 - $2,400,000

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

General Obligation Bond 2010 - $3,000,000

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

REFUNDING BONDS - Series 2011

General Obligation Bond Series 2001 - REFUNDED

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

General Obligation Bond 2013 - $4,000,000

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

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 4.0% per year.

	2012-13 ADOPTED	2013-14 ADOPTED	2014-15 PROPOSED	2015-16 PROJECTED	2016-17 PROJECTED	2017-18 PROJECTED
GENERAL FUND TAX RATE	0.2323	0.2376	0.2391	0.2510	0.2596	0.2696
DEBT SERV TAX RATE	0.1577	0.1524	0.1459	0.1340	0.1254	0.1154
	0.390	0.390	0.385	0.385	0.385	0.385
DEBT SERVICE RATE INCR (DECR) YR TO YR	-0.0008	-0.0053	-0.0065	-0.0119	-0.0086	-0.0100
DEBT SERVICE RATE INCR (DECR) OVER CURREN	0	0	-0.0065	-0.0184	-0.027	-0.037
TOTAL TAX RATE	0.3900	0.3900	0.3850	0.3850	0.3850	0.3850

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 15-16..
However, our Masterplan process will not likely be completed in time to have a complete bond package to take to the voters in May of 2015. In that event, we will likely have another drop in the tax rate in the proposed FY15-16 budget. The Goal would then be to take a substantial bond package to the voters and indicate the ability to keep the tax rate under $.40.

Utility Fund

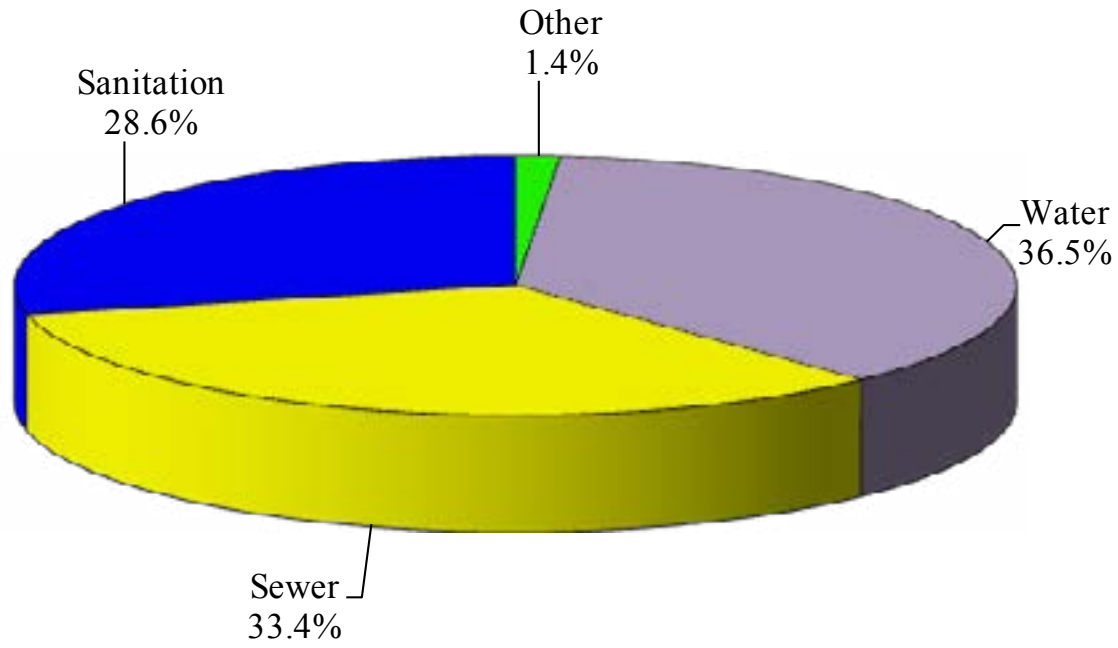
Lake Jackson

City of Enchantment

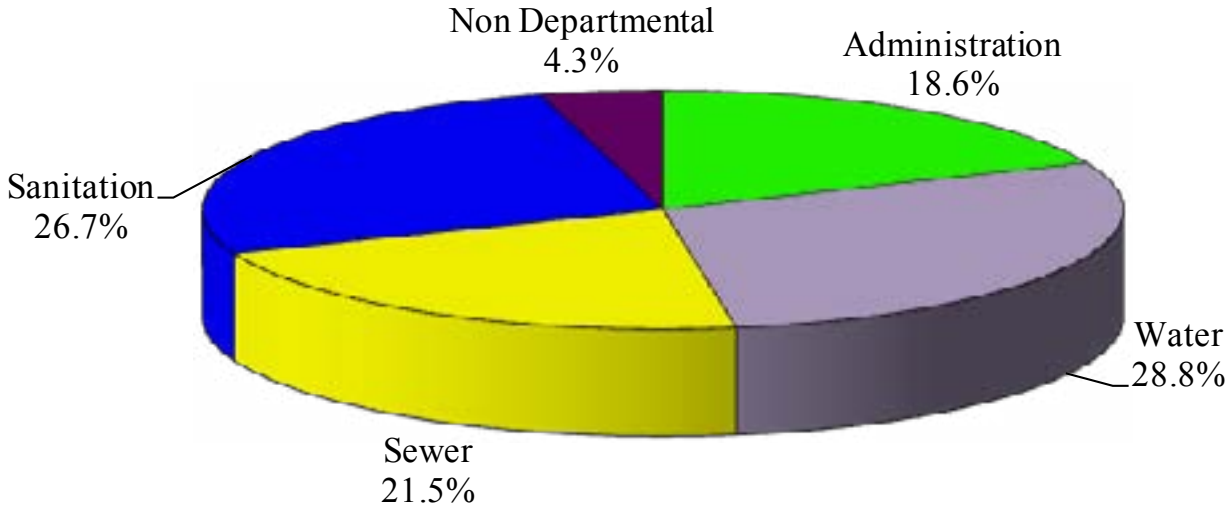
UTILITY OPERATING FUND

Revenues Vs Expenditures

Revenues



Expenditures



UTILITY FUND BUDGET SUMMARY

Revenues	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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
Total Resources	**$10,640,035**	**$10,958,601**	**$11,101,602**	**$11,328,455**

Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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
Total Expenditures	**$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 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

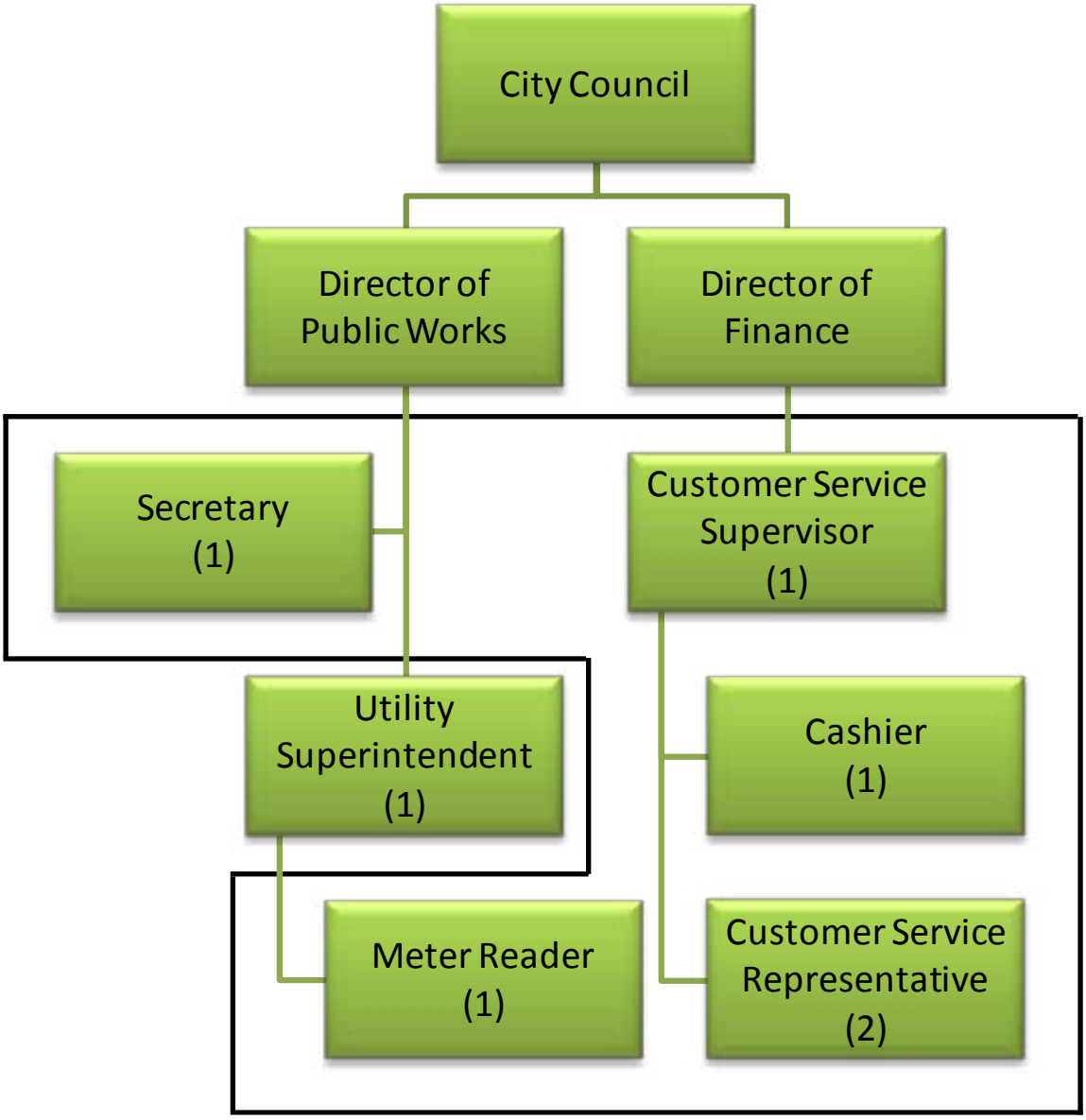
Personnel

	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.

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 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
General Resources	$441,857	$470,629	$471,965	$489,290
Total Resources	**$441,857**	**$470,629**	**$471,965**	**$489,290**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	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.

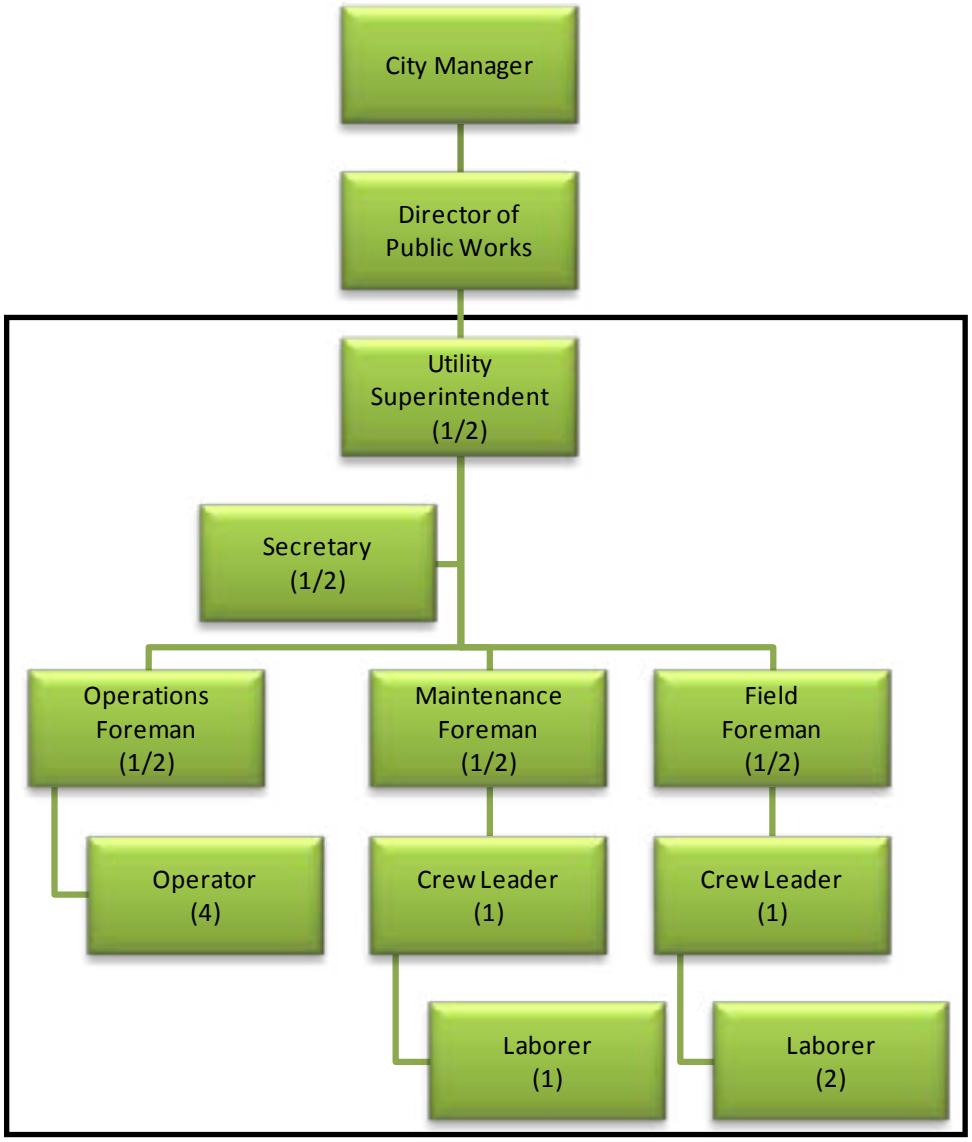
UTILITY ADMINISTRATION - 5000

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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**

Water



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 Serviced Pump, 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 Booster 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

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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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**

Personnel

	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 Adopted
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 Adopted
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**

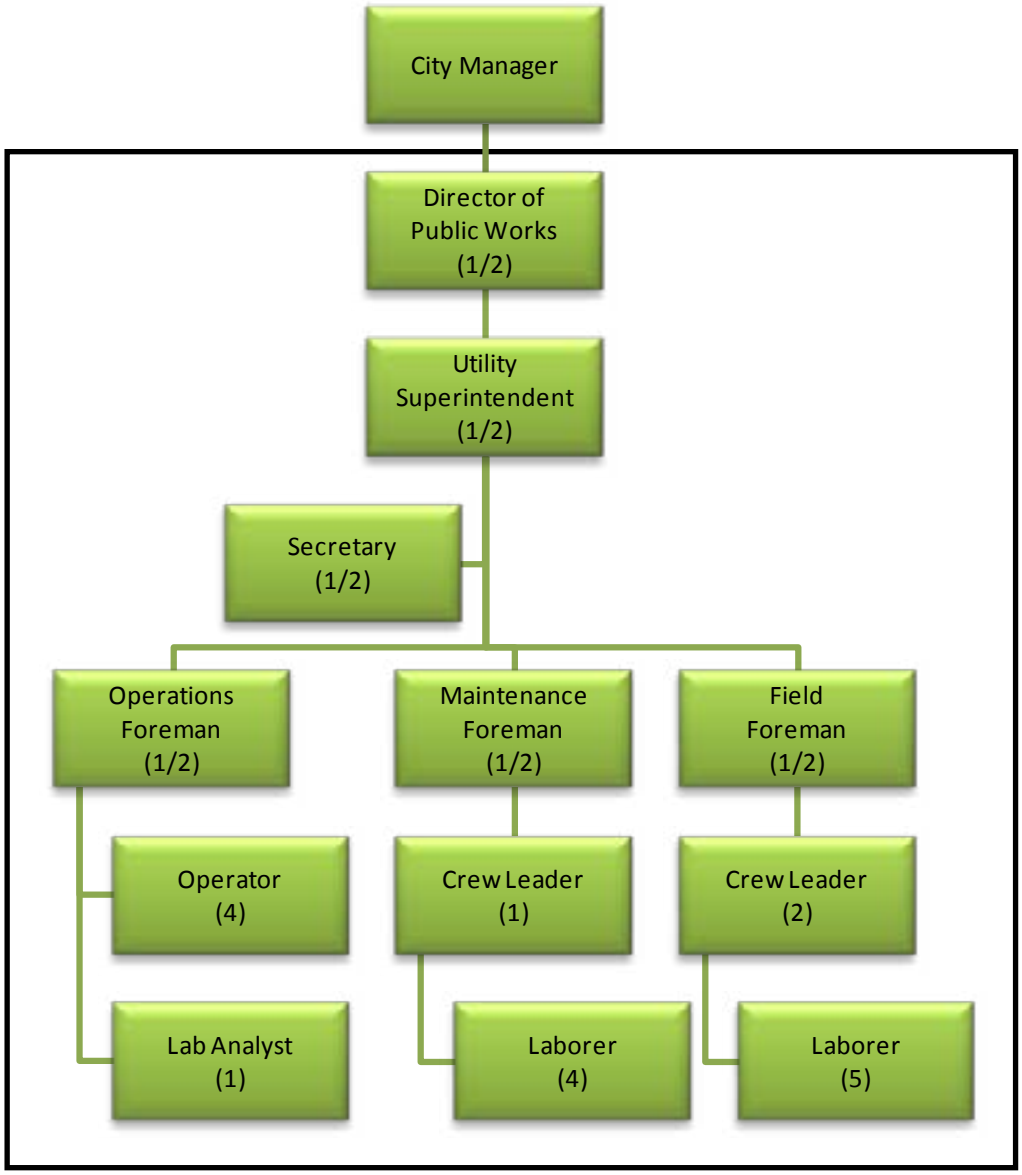
WATER DEPARTMENT PROFORMA

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. Contigency	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**

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 extention 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 aiport.

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: Rebuilded 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 Implementationing of Sanitary Sewer Overflow Initiative Plan as required 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 Adopted	
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 Adopted
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 Adopted
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 Adopted
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 Adopted
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**

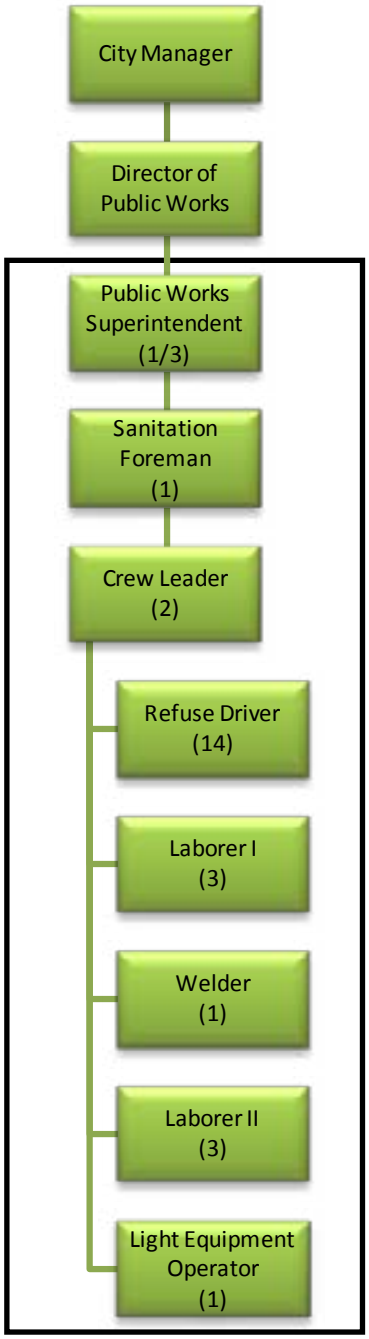
WASTEWATER DEPARTMENT PROFORMA

RESOURCES	Actual 2010 - 11	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated 2013 - 14	Proposed 2014 - 15
Sewer Base Sales	$ 3,565,955	$ 3,437,300	$ 3,412,733	$ 3,656,419	$ 3,697,664	$ 3,804,560
Site Rental Fees	6,627	-	9,279	-	5,000	5,000
Adjustments	(17,298)	-	(4,348)	-		
Tap Fees & Permits	4,272	9,535	13,116	7,500	25,750	8,162
Total Resources	**$ 3,559,556**	**$ 3,446,835**	**$ 3,430,780**	**$ 3,663,919**	**$ 3,728,414**	**$ 3,817,722**

EXPENDITURES	Actual 2010 - 11	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated 2013 - 14	Proposed 2014 - 15
Salaries & Wages	$ 530,471	$ 587,724	$ 571,000	$ 692,900	$ 663,100	$ 719,000
Overtime	81,624	64,844	78,934	55,000	62,000	55,000
Employee Incentive	-	-		-		
Contract Labor	-	-		-		
Group Insurance	75,193	79,149	78,846	107,000	97,600	114,700
Social Security	47,715	48,557	48,592	57,200	52,000	59,200
Retirement	102,301	88,401	91,026	104,500	98,000	101,500
Worker's Compensation	6,443	7,625	5,527	7,300	6,000	7,800
Tuition Reimbursement	-	-		-		
Professional Service Fees	18,263	17,406	13,562	22,500	23,000	23,500
Sludge Disposal	35,577	63,935	67,860	70,000	70,000	70,000
Maintenance & Repairs	258,596	322,192	446,752	353,000	413,700	370,000
Equipment Rental	44,928	33,155	36,300	40,000	35,000	40,000
Insurance	31,038	31,924	36,183	34,450	31,805	34,305
Communications	6,228	7,423	7,624	7,500	8,500	9,000
Advertising	751	-	-	500	-	-
Training & Travel	1,931	8,710	4,072	8,000	7,500	8,000
State Inspection & Dues	38,921	38,896	40,728	43,000	50,000	50,000
General Supplies	195,066	184,313	243,531	233,000	219,000	241,000
Electricity & Natural Gas	453,279	394,480	336,605	400,000	380,000	380,000
Books & Periodicals	-	-		-		
Equipment	-	-		-		
Depreciation	-	-		-		
Equipment Replacement	87,645	132,891	161,035	157,303	157,305	152,940
Billing Services	149,658	160,600	158,230	168,000	168,470	174,360
Administrative Transfer	155,645	168,615	155,645	155,645	155,645	155,645
Total Expenditures	**$ 2,321,273**	**$ 2,440,840**	**$ 2,582,052**	**$ 2,716,798**	**$ 2,698,625**	**$ 2,765,950**
NET OF OPERATING	**$ 1,238,283**	**$ 1,005,995**	**$ 848,728**	**$ 947,121**	**$ 1,029,789**	**$ 1,051,772**
NON - OPERATING REVENUE						
Administrative Services	$ 69,171	$ 65,590	$ 61,100	$ 65,000	$ 59,740	$ 59,740
Transfer from Gen. Contengency	24,000	24,000	24,000	-		
Utility Contingency	-	-		-		
Non-Operating Interest	5,429	7,060	5,230	4,950	1,325	1,590
Total Non-Operating Revenue	**$ 98,600**	**$ 96,650**	**$ 90,330**	**$ 69,950**	**$ 61,065**	**$ 61,330**
NON - OPERATING EXPEND						
Debt Service Transfers	$ 1,499,570	$ 1,597,386	$ 1,459,482	$ 1,459,482	$ 1,459,482	$ 1,459,482
WWTP Bond Reserve Fund	-	-				
Transfer to Capital Projects	-	50,000		-		
Utility Contingency	24,000	24,000		-		
Capital Improvements	-	-		-		
Total Non-Operating Expend	**$ 1,523,570**	**$ 1,671,386**	**$ 1,459,482**	**$ 1,459,482**	**$ 1,459,482**	**$ 1,459,482**
NET GAIN (LOSS)	**$ (186,687)**	**$ (568,741)**	**$ (520,424)**	**$ (442,411)**	**$ (368,628)**	**$ (346,380)**

Sanitation crews hard at work!

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 residental 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 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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

Resources

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Operating Revenues	$2,773,538	$3,044,460	$2,920,699	$3,026,560
Total Resources	**$2,773,538**	**$3,044,460**	**$2,920,699**	**$3,026,560**

Expenditures

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
Salaries & Wages	$923,113	$990,400	$966,954	$1,022,400
Employee Benefits	308,265	353,300	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**	**$3,044,460**	**$2,920,699**	**$3,026,560**

Personnel

	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 replacement and purchase of additional construction dumpsters; Equipment Replacement decreased $70,785 due

SANITATION - 7600

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Adopted
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 Adopted
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)**
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)**

CNG Commercial Dumpster Truck

Utility Debt Service Fund

Lake Jackson

City of Enchantment

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 water 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 sewer system to the Northwest (airport area). 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)	493,750
	$2,084,691

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)	579,167
	$2,256,858

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

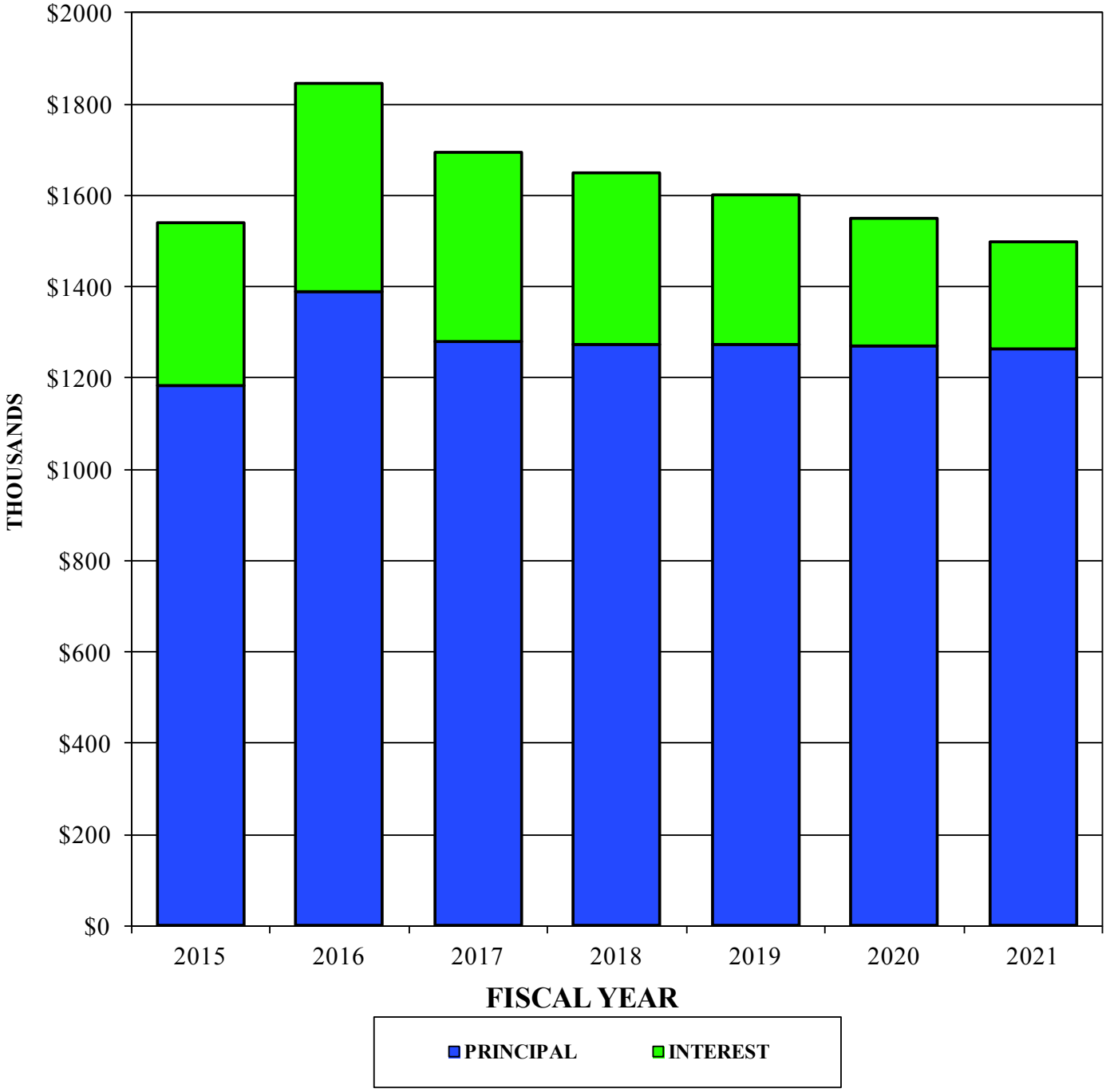
RESOURCES	ACTUAL 2012 - 13	BUDGET 2013 -14	ESTIMATE 2013 -14	ADOPTED 2014 - 15
Cash Balance	**$ 2,297,519**	**$ 2,316,144**	**$ 2,316,144**	**$ 2,308,066**
Revenues				
Transfer from:				
Utility Fund	$ 1,569,335	$ 1,569,335	$ 1,569,335	$ 1,569,335
WWTP Construction	0	0	0	0
Debt Service Reserve	0	0	0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

EXPENDITURES	ACTUAL 2012 - 13	BUDGET 2013 -14	ESTIMATE 2013 -14	ADOPTED 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	**$ 2,316,144**	**$ 2,311,803**	**$ 2,308,066**	**$ 2,340,126**
FY 2014 REQUIRED BALANCE			2,084,691	
FY 2015 REQUIRED BALANCE				2,256,858

WATERWORKS & SEWER SYSTEM
DEBT SERVICE SCHEDULE

	CURRENT DEBT FISCAL TOTALS		ESTIMATED DEBT FISCAL TOTALS		GRAND TOTALS		
DATE	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 systement 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

		2013 Actual	2014 Budget	2014 Projected	2015 Adopted
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
Interest					
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
Other Revenue					
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
Total Operating Revenues		7,427,398	7,798,877	7,932,990	8,112,015
OPERATING EXPENDITURES:					
Dept. 5000	*Utility Admin.*	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)
Dept. 5400	*Water Production*	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)
Dept. 6000	*Wastewater collection*	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)
Total Operating Expenditures		4,405,821	5,560,650	5,846,065	5,925,475
NET AVAILABLE OPERATING REVENUES		**$ 3,021,577**	**$ 2,238,227**	**$ 2,086,925**	**$ 2,186,540**
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		**$ 1,564,350**	**$ 1,579,676**	**$ 1,579,676**	**$ 1,539,275**
Net Available Revenues per Maximum Debt Service Requirments		**$ 1.93**	**$ 1.42**	**$ 1.32**	**$ 1.42**

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

Debt Service: **(Average Annual Requirements)** Principal & Interest	**$ 650,551**	**$ 697,008**	**733,692**	**870,701**
Net Available Revenues per **Average** Debt Service Requirments	**$ 4.64**	**$ 3.21**	**$ 2.84**	**$ 2.51**

Dean Morgan Service Center

Capital Projects Fund

Lake Jackson

City of Enchantment

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 Operating Fund. At the end of each fiscal year actual General Operating 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
Projects may be submitted for inclusion in document from multiple sources, including council members, City Staff, Boards and Commission members and residents. The visioning process has helped to formalize the manner in which these projects are reviewed and funded.

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

This year Council held its seventh annual workshop. Working with staff, City Council rated and prioritized projects. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years and "future bond issues." The ability to accomplish these projects in the established time frame is based strictly on available funding. Often times a project of greater importance and urgency will arise and one or more projects of less importance and urgency will be pushed backed. Priorities established by City Council for FY 14-15 are listed below:

The projects for FY 14-15 approved by City Council are:

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
"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	7,000
	$1,161,800

IMPACT ON OPERATING BUDGET

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

Also, the use of these funds allows us to do small to mid-sized projects on a cash basis. We then use our debt process to do the larger more complex projects as are approved by the voters from time to time. Each approved project is further explained on the project detail pages included in this section. Operating impacts of the specific project, the majority of which are minor, are included here.

GENERAL PROJECTS FUND

Anticipated Cash Flow

RESOURCES	ACTUAL 2009 - 10	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	PROJECTED 2013 - 14	ADOPTED 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	ADOPTED 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	ADOPTED 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		
FACILITIES:			-						-
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		
PAVING:									-
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
									-
DRAINAGE PROJECTS:									-
Storm Pipe Replmt - FS #1	12-13	200,000				218,945			218,945
		$ 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

EXPENDITURES	BUDGET YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED 2013-14	ADOPTED 2014-15	PROJECT TOTALS
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.

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 MacLean 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	Natatorium 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 Pavillioin 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 Revitilization Plan)											ST	$ 6,925,000
10	ST-002	Enable Growth	Assistant City Manager	Parking Way (Downtown Revitilization)											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 Revitilization)											ST	$ 3,080,000
10	ST-083	Enable Growth	Assistant City Manager	West Way (Downtown Revitilization 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 Revitilization 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	Souhern 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:	Ecomomic 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

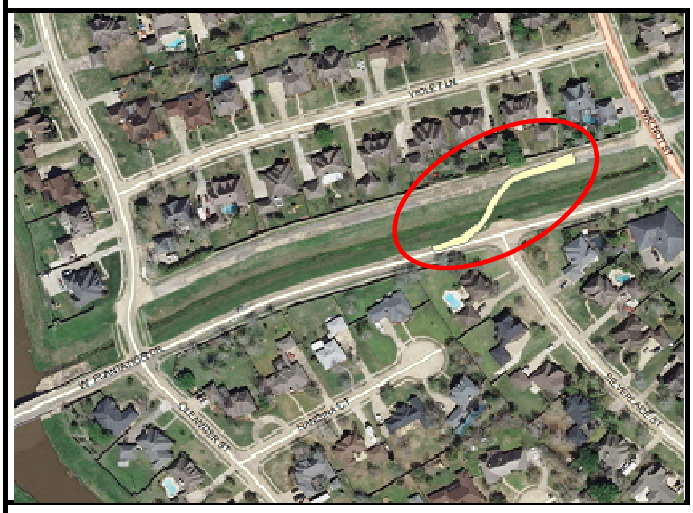
Project Type	Streets
Strategic Plan	Enable Growth

Financial Plan

	Prior Years	Projected					Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	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: No Impact on Operating Budget

Estimated Useful Life of Capital Investment: Crossing 50 Years; Pavement 5 -10 Years.

City of Lake Jackson, Texas
Capital Improvement Program

F-249	Replace Police Station Flat Roof	GP

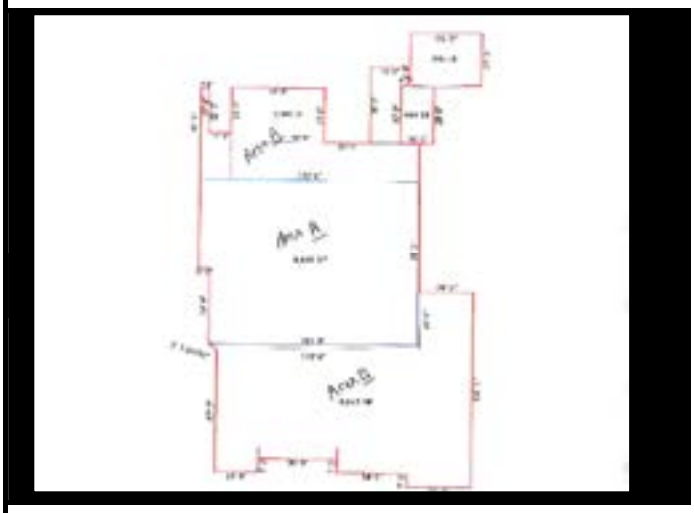
Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected					Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
	No						
Design	0						
Construct	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: Eliminate $1k - $5k in annual maintenance along with cleanup caused by reoccurring leaks.

Estimated Useful Life of Capital Investment: 20 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-231	Rec Center A/C Roof Tops	ST

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	1.00
Current CCI	249.5		

Assigned: Parks & Recreation Director

Funding: Economic Development Sales Tax

Justification

The current air handling system is the original equipment installed with the building. Over the past 5 years we have had many system failures and have actively created a replacement inventory/plan. Air Handling units #1, #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 ($125,000). All units are over 15 years old now. Estimated annual expenditures on these units have run $1,000 - $2,000. However, they are at the end of their life and repairs could increase significantly.

Impact of capital investment on operating budget: Decrease annual repairs $1k - $2k

Estimated Useful Life of Capital Investment: 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

OT-2	Master Plan	GP

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		220,000	220,000
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 Kendig Keast to lead project.

Impact of capital investment on operating budget: N/A

Estimated Useful Life of Capital Investment: 20 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-41	CNG Public Access & Service Center Medical Dr. Entrance	GP

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: Breakeven at minimum. No additional employees are needed.

Estimated Useful Life of Capital Investment: 20 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-172	Automatic Entry & Restroom Doors	OT

Project Type	Facility
Strategic Plan	Enhance Quality of Life

Financial Plan

	Prior Years	Projected FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	Total
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: No impact on operating budget.

Estimated Useful Life of Capital Investment: 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

D-41	Pecan Lakes Outfall Lining	GP

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	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: Reduce annual repairs $1,000. These repair cost will continue to increase if not replaced.

Estimated Useful Life of Capital Investment: 40 Years

City of Lake Jackson, Texas
Capital Improvement Program

ST-117	Oyster Bend S/D Bridge	GP

Project Type	Streets
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	70,000	140,000	140,000			350,000
Other	0						

Description :

This is the city's commitment to fund 50% of the bridge cost to the Oyster Bend S/d through the CIP beginning in 2015. Our funding commitment is $70,000 annually for five years. The remaining bridge cost will be reimbursed through the 380 Agreement and the sharing of increased tax revenue for the subdivison.

Estimated Project Cost:		Original	Revised
Design			0
Construct		70,000	70,000
Other			0
Total		70,000	70,000
Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submiited	2014		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

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

Estimated Useful Life of Capital Investment: 50 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-230	Replace Fire Bunker Gear & Air Packs	GP

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	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: Fire departments transfer to Equipment Replacement will increase $5,000.

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

Project Type	Other
Strategic Plan	Enhance Quality of Life

Financial Plan

	Prior Years	Projected FY14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	Total
	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 alloted 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: If Council decides to continue program expense will be moved to the operating budget.

Estimated Useful Life of Capital Investment:

City of Lake Jackson, Texas
Capital Improvement Program

F-222	Civic Center Carpet	GP

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		50,000				
Other	0						

Description :

Replace carpet in ballroom, plaza room, board room and office area.

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: Assistant City Manager

Funding: General Projects Fund

Justification

Carpet in the rented areas is showing wear due to weekly use and spills of food and drink items. The carpet is professionally cleaned once per month but is still showing heavy use. It has been 4 years since it was last replaced.

Supplemental Information:

Impact of capital investment on operating budget: Expenditure could be added to the operating budget but it would cause a spike in expendtures every 4 years.

Estimated Useful Life of Capital Investment: 4 Years

City of Lake Jackson, Texas
Capital Improvement Program

ST-95	Pedestrian Crossing Improvements	GP

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

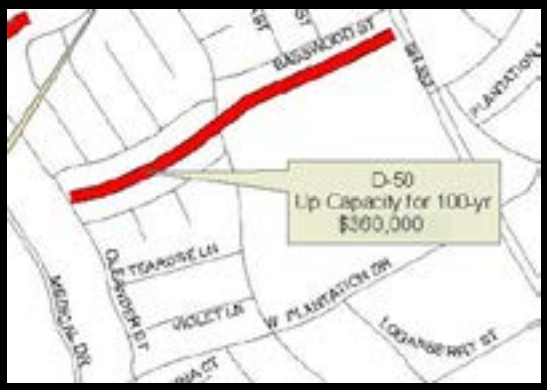
Project Type	Drainage
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected					Total
		FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	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	1.00
Current CCI	249.5		

Assigned: City Engineer

Funding: General Projects Fund

Justification

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

Supplemental Information:

This is part of the 2010 Infrastructure Improvement Bond package. Several of the projects in this package have gone significantly over the original estimate. To complete the projects in the bond package we are committing $40,000 in FY 14-15 and $40,000 for the next 2 years from the General Projects Fund and $80,000 budgeted in the operating fund for the next 3 years.

Impact of capital investment on operating budget: $80,000 in drainage operating fund for next 3 years is committed to the completion of this project.

Estimated Useful Life of Capital Investment: 20 Years

City of Lake Jackson, Texas
Capital Improvement Program

F- 78	Bunker Renovation Semi-Annual	GP

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	1.00
Current CCI	249.5		

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: Impact is a direct saving of the amount spent on the operating budget.

Estimated Useful Life of Capital Investment: 5 Years

City of Lake Jackson, Texas
Capital Improvement Program

SW-2	Annual Sidewalk Repairs	GP

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		
Submiited	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: No direct maintenance dollars being spent on these sidewalks, therefore there is no impact.

Estimated Useful Life of Capital Investment: 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

F- 15	Air Conditioning Replacement	GP

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		25,000	25,000
Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification

The City has historicall 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: Direct dollar savings as these units would ptherwise have to be replaced from the Operating Budget.

Estimated Useful Life of Capital Investment: 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

DEMO	Demo of Condemned Buildings	GP

Project Type	Drainage
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :
Housing demolition.

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		20,000	**20,000**
Total		20,000	20,000
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 inpsections.

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

Impact of capital investment on operating budget: No impact, these funds are set aside as contingency in case they are needed.

Estimated Useful Life of Capital Investment: N/A

City of Lake Jackson, Texas
Capital Improvement Program

F-184	Move Antenna from Hospital	GP

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	1.00
Current CCI	249.5		

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 gentlemans 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. This removes the worry the hospital will ask us to remove the items and the need to provide backup power.

Supplemental Information:

Impact of capital investment on operating budget: No Impact

Estimated Useful Life of Capital Investment: 20 Years

City of Lake Jackson, Texas
Capital Improvement Program

F- 227	"Aerway" Fairway Aerifier Purchase	GP

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	1.00
Current CCI	249.5		

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 pledger 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: Annual Savings of $2,000

Estimated Useful Life of Capital Investment: 10 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-239	Rec Center Gym Curtain	GP

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 medal battons 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: Direct savings of $15k since it will not be budgeted in General Operating Fund.

Estimated Useful Life of Capital Investment: 10 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-229	Museum Elevator Buttons	GP

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: Annual Savings of $500 for repairs

Estimated Useful Life of Capital Investment: 10 Years

City of Lake Jackson, Texas
Capital Improvement Program

OT - 3	Paralympic Sport Chairs	OT

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	12,500	12,500

Base CCI	249.5	Increase	1.00
Current CCI	249.5		

Assigned: Parks & Recreation Director

Funding: Other

CDBG

Justification

Used to facilitate paralymic programs. **Add to Equipment Replacement also.

Supplemental Information:

Impact of capital investment on operating budget:

As this equipment will be added to the Equipment Replacement Fund list, the Recreation Center operating budget will include a transfer to Equipment Replacement of $1,785 per year to provide for replacement in 7 years. This program is not intended to be a revenue generating program.

Estimated Useful Life of Capital Investment: 7 years

City of Lake Jackson, Texas
Capital Improvement Program

F-211	Water Fountain & Bottle Fill Station	OT

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	Total
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	10,500	11,000

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:

Impact of capital investment on operating budget:

Decrease maintenance spent on continual repairs. In 2013 spent $4917 on replacement parts and repairs.

Estimated Useful Life of Capital Investment: 15 years

City of Lake Jackson, Texas
Capital Improvement Program

F-200	Replace AC ClubHouse & Maintenance Bldg.	GP

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected FY 14-15	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	Total
	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 heat, evaporator coil, t-stat, and condensing unit. Five ton system for clubhouse, 4-ton for maintenance building.

Estimated Project Cost:		Original	Revised
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 faultering at a high rate with increased cost to repair.

Supplemental Information:

Impact of capital investment on operating budget:

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

Estimated Useful Life of Capital Investment: 10 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-236	Rec Center Roof Repair	GP

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected FY	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	Total
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: No immediate direct impact. Long-term will save the cost of repairs for damage caused by non-functioning gutter system.

Estimated Useful Life of Capital Investment: 15 Years

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 major revenue source for this fund is "year-end transfers" from the Utility Operating Fund. At the end of each fiscal year actual Utility Fund operating revenues and expenditures are compared. If there are excess revenues and after consideration of an increase in operating fund balance, a portion of these will be transferred to the Utility Projects Fund.

Projects may be submitted for inclusion in the Utility Projects investment plan from multiple sources including council members, city staff and residents. However, with water and sewer projects the majority are added by the public works director and utilities superintendent.

The utilities department has made a concentrated effort to identify all locations in which there is still cast Iron or AC pipe in the ground. These are the pipes most likely to fail, and they make up the majority of the items on the Utility projects list.

Council reviews these projects during the annual workshop and for the most part blesses staffs selections for projects to be approved for the coming fiscal year

The number of projects to be accomplished is determined based available funding even though the projects are slotted into years on the capital investment plan. The fund balance policy states the city will maintain a balance of $500,000 in this fund. Therefore, the annual amount budgeted is approximately equal to the transfer of any budget savings from the previous year.

In FY 14-15 we will be transferring $300,000 of FY 13-14 savings to this fund making the estimated available balance $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
	$307,000

IMPACT ON OPERATING BUDGET

The Scada Radio communication project will eliminate the need for dedicated circuit phone lines between the wells, pump stations and storage tanks and replace them with a radio communication system. This will generate an annual savings of approximately $70,000. TCEQ is requiring us to treat our water to reduce the copper levels. 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

RESOURCES	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	PROJECTED 2013 - 14	ADOPTED 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	
	$ 3,686	$ 532,232	$ 179,552	$ 301,100	$ 1,000
Total Resources	**$ 680,397**	**$ 1,189,671**	**$ 1,123,516**	**$ 1,353,106**	**$ 853,401**

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

UTILITY 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	ESTIMATED 2013 - 14	ADOPTED 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				22,958					22,958
smoke test residential houses-	12-13	10,000					10,000		10,000
Lift Station 9A	12-13	20,000				19,500			19,500
Waterline at Dow Tower	12-13	40,000							
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	95,000
Copper Treatment								82,000	82,000
Chlorine Addition								55,000	55,000
Ground Storage Level Transmitters & Electrical								50,000	50,000
Ground Storage Tank Access								25,000	25,000
									0
Total Proposed Projects								307,000	307,000
Total Expenditures		$ 1,275,500	$ 735,240	$ 22,958	$ 245,707	$ 71,510	$ 500,705	$ 307,000	$ 1,626,916

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

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	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

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	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		

Utility Projects Capital Investment Plan

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	Proj No.	Vision Element	Staff	Project Description	FY 2014-15		1-2 Years		3-5 Years		6-10 Years		10+ Years		Future	
105	WAT-052	Maintain Infrastructure	Public Works Director	Lotus Court									UP	$ 22,000		
106	WAT-080	Maintain Infrastructure	Public Works Director	Garland/Heather Lane									UP	$ 16,000		
107	WAT-033	Enable Growth	Public Works Director	Water System Expansion Northwest Phase 2											RB	$ 4,204,000
108	SEW-049	Enable Growth	Public Works Director	Northeast Master Lift Station & Main											RB	$ 1,051,000
109	SEW-061	Well Managed City	Public Works Director	Install Scada at 41 Lift Stations											RB	$ 631,000
110	SEW-050	Enable Growth	Public Works Director	Yaupon Sewer Main Extension											RB	$ 337,000
111	WAT-044	Enable Growth	Public Works Director	Water System Expansion (Production & Storage)											RB	$ 263,000
112	WAT-119	Maintain Infrastructure	Public Works Director	E. Hwy 332; 400, 500 & 900 Blocks											UP	$ 170,000
				Utility Project Total		**$ 307,000**		**$ 5,392,000**		**$ 3,415,000**		**$ 7,759,000**		**$ 9,132,000**		**$ 6,656,000**

FUNDING SOURCE		FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
UP:	Utility Projects Fund	$ 307,000	$ 892,000	$ 1,156,000	$ 1,445,000	$ 2,739,000	$ 170,000
RB:	Revenue Bond	$ -	$ 4,500,000	$ 2,259,000	$ 6,314,000	$ 6,393,000	$ 6,486,000
	Total Revenue Sources	$ 307,000	$ - $ 5,392,000	$ 3,415,000	$ 7,759,000	$ 9,132,000	$ 6,656,000

City of Lake Jackson, Texas
Capital Improvement Program

WAT-45	SCADA Radio	UP

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.

Estimated Project Cost:	Original	Revised
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: By eliminating dedicated phone circuits and using broad spectrum radio, est. annual savings is $71,400.

Estimated Useful Life of Capital Investment: 15 years

City of Lake Jackson, Texas
Capital Improvement Program

WAT-138	Copper Treatment	UP

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

Estimated Project Cost:		Original	Revised
Design			0
Construct		82,000	82,000
Other			0
Total		82,000	82,000
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 lowering the level of 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 undergound 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

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	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 in certain areas of town.

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: Increase the cost of chlorine $1k - $2k.

Estimated Useful Life of Capital Investment: 10 years

City of Lake Jackson, Texas
Capital Improvement Program

WAT-100	Ground Storage Level Transmitters	UP

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	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: Minimal direct impact. Will prevent faulty level readings which could result in the overflow of a tank.

Estimated Useful Life of Capital Investment: 15 years

City of Lake Jackson, Texas
Capital Improvement Program

WAT-137 | Ground Storage Tank Access | UP

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: Minimal direct impact but could prevent a serious accident.

Estimated Useful Life of Capital Investment: 15 years

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)

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 $45,079,743of 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

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 Funds

Lake Jackson

City of Enchantment

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	ADOPTED 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
	$ 2,637,270	**$ 2,646,857**	**$ 2,723,768**	**$ 2,791,000**
Total Resources	**$ 4,841,834**	**$ 4,939,555**	**$ 5,016,466**	**$ 4,519,597**

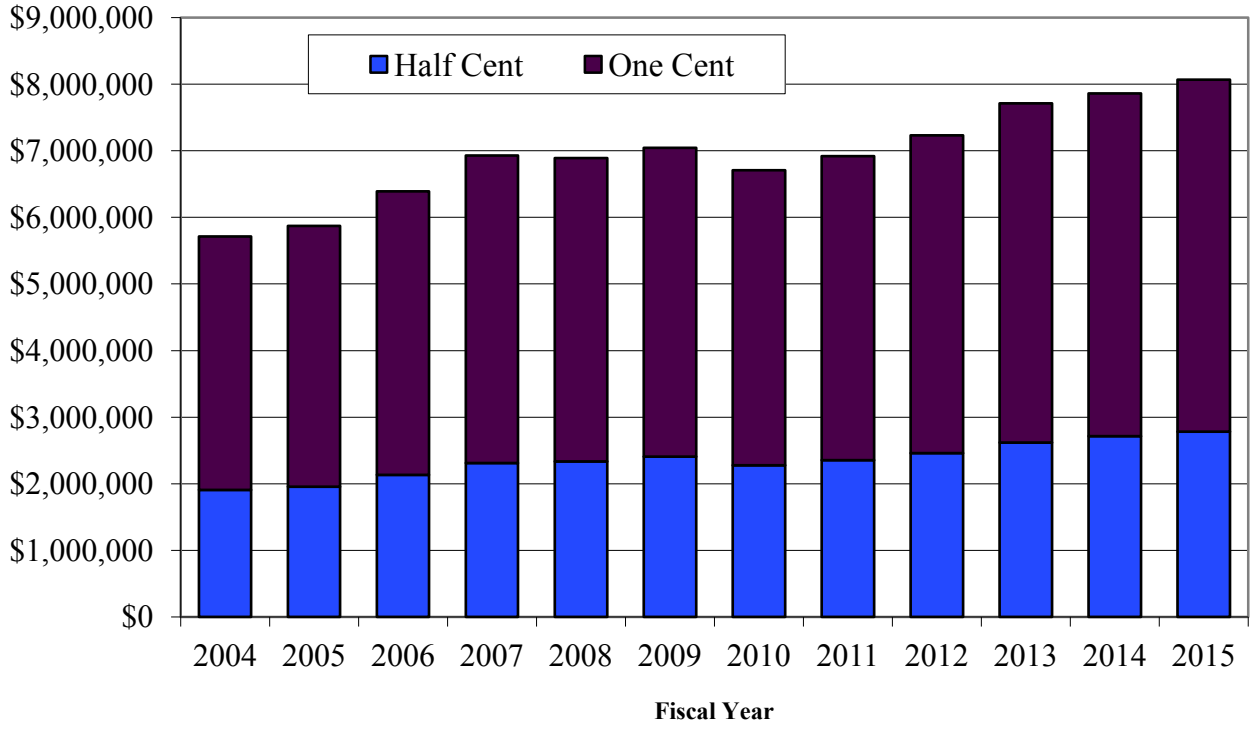
EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15
Transfer to Econ. Devl. Debt Serv.	$ 1,064,639	$ 816,888	$ 814,388	$ 788,864
New Bond Issue - S. Parking Place		161,833	161,833	145,750
New Bond Issue - Water to Airport		202,500	182,542	181,125
New Bond Issue - HEB				237,750
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	Adopted 2014 - 15	2015 - 16	2016 - 17	2017 - 18
FUND BALANCE	**$2,526,505**	**$2,204,564**	**$2,292,698**	**$2,292,698**	**$1,729,597**	**$1,790,000**	**$1,920,000**	**$2,100,000**
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
Interest Income	12,731	17,958	8,394	8,394	8,000	9,000	10,000	11,000
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**
EXPENDITURES								
Recreation								
Recreation Debt Service	671,139	642,764	401,263	401,263	384,489	370,000	350,000	
Transfer to Recreation Operations	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Expand Rec Center Check-in Station				47,401				
Rec Center HVAC Chiller				1,240				
Parking lot overlay peewee			17,500	17,500				
Park Projects for Approval								
Park Projects Previously Approved	490,144	437,825	203,000	203,000	125,000	125,000	200,000	200,000
	1,511,283	**1,430,589**	**971,763**	**1,020,404**	**859,489**	**845,000**	**900,000**	**550,000**
Economic Development								
Downtown Phase 2 -	431,250	421,875	415,625	413,125	404,375	400,000	390,000	380,000
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
Downtown PUD HEB - 3 million at 20 yrs					237,750	250,000	240,000	240,000
Downtown PUD Dow - 2.5 million at 20 yrs					198,125	210,000	200,000	200,000
Downtown Maintenance	23,795	24,640	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
	497,807	**465,827**	**1,602,883**	**1,580,425**	**1,217,125**	**1,228,000**	**1,195,000**	**1,182,000**
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	505,525	504,425	500,000	490,000	490,000
Golf Course Operating Reserve	250,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	783,572	**652,720**	**656,525**	**686,040**	**654,425**	**650,000**	**640,000**	**640,000**
Total Expenditures	**2,792,662**	**2,549,136**	**3,231,171**	**3,286,869**	**2,731,039**	**2,723,000**	**2,735,000**	**2,372,000**
Net Revenues (Expenditures)	**(321,941)**	**88,134**	**(584,314)**	**(563,101)**	**59,961**	**130,000**	**180,000**	**600,000**
ENDING FUND BALANCE	**$2,204,564**	**$2,292,698**	**$1,708,384**	**$1,729,597**	**$1,789,558**	**$1,920,000**	**$2,100,000**	**$2,700,000**
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**

Sales Tax History

	Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
	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	2,715,374	1.07%
Budgeted	2015	5,283,875	2,783,000	2.64%



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.

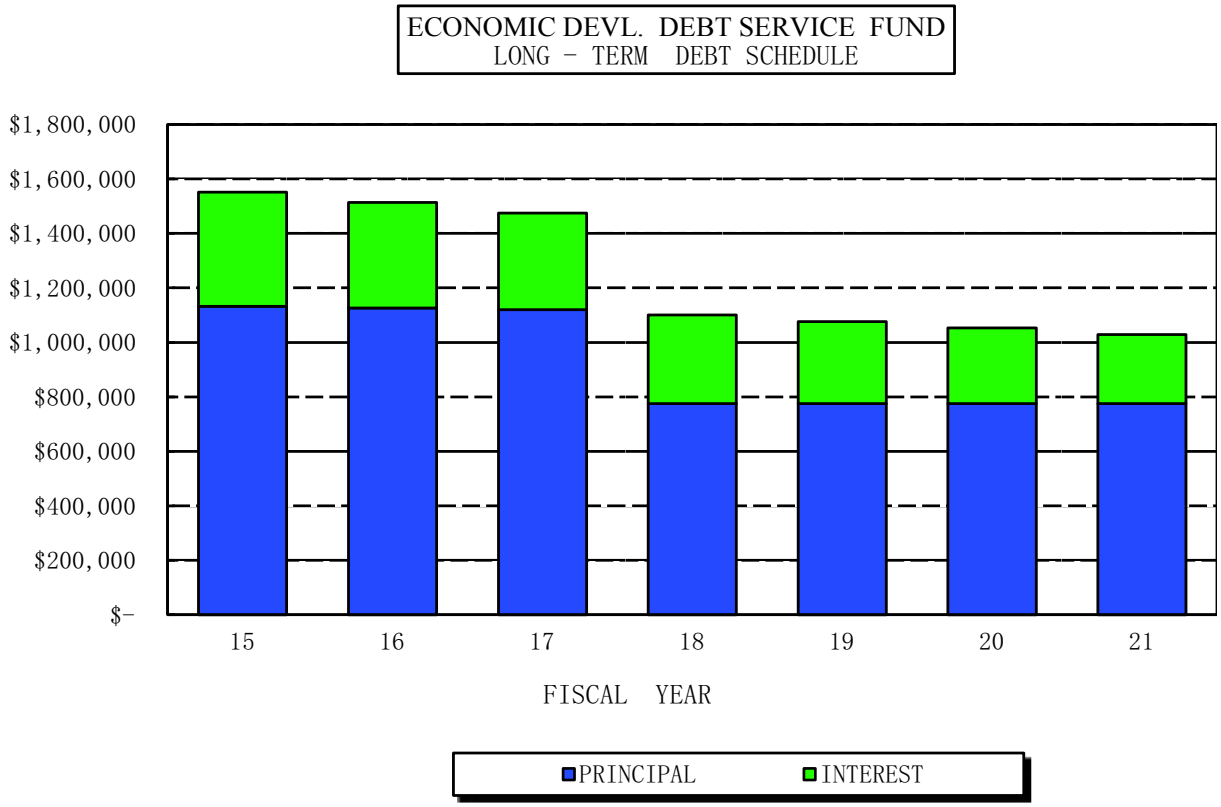
ECONOMIC DEVELOPMENT DEBT SERVICE FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	ADOPTED 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
	1,106,820	**1,181,221**	**1,161,763**	**1,557,615**
Total Resources	**$ 1,106,820**	**$ 1,181,221**	**$ 1,161,763**	**$ 1,557,615**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	ADOPTED 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
Total Expenditures	**1,106,820**	**1,181,221**	**1,161,763**	**1,557,615**
Ending Fund Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**

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 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

$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*

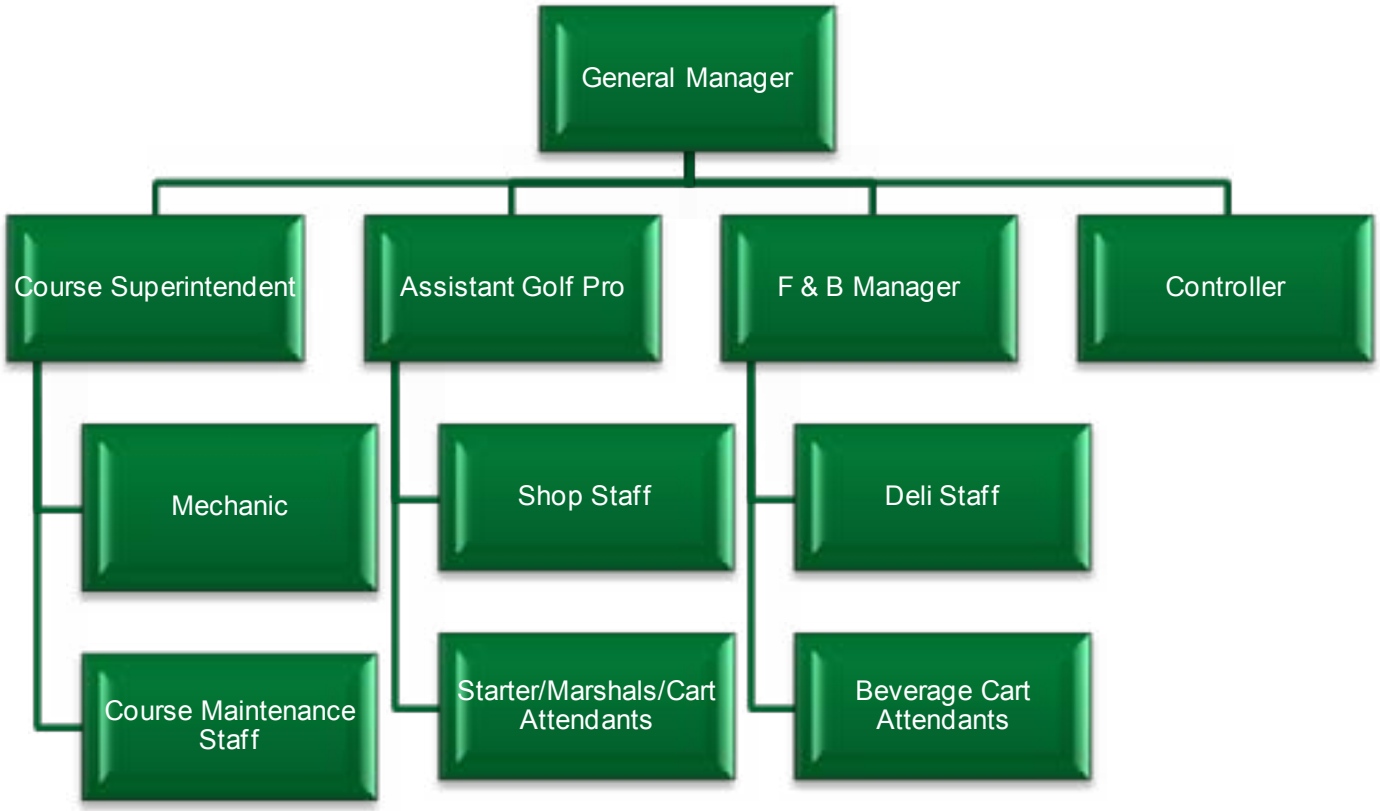
$2,500,000 to fund the improvements needed for the new Dow facilities.

Golf Course Funds

Lake Jackson

City of Enchantment

Golf Course



The City of Lake Jackson has contracted with Kemper Sports to manage and operate the City owned Wilderness Golf Course. All employees are employed by KemperSports.

The Wilderness Golf Club

This Organizational Chart represents the 2015 structure of the staff at The Wilderness Golf Club. The General Manager , Course Superintendent , Assistant Golf Professional , and Controller are responsible for the marketing, upkeep, and strategic planning of the success of the facility. It is one of our goals to establish The Wilderness Golf Club as one of the best rated public golf courses in the state. We will continue to promote the Wilderness Golf Club at Lake Jackson in South Texas as a unique golfing experience with its rustic, wilderness-themed clubhouse and well conditioned golf course. We will promote to local residents , businesses along with offering various golf programs for Seniors, Ladies, Juniors, and Family's throughout our community. We will also reach out and offer affordable and recognizable golf instructional programs through our City of Lake Jackson and at the facility. We want to grow these additional instructional programs to help promote golf within the community and bring new golfers to The Wilderness.

GOLF COURSE

FY14-15 GOALS & OBJECTIVES

Department Goals:

1 Generate an additional 3,622 golf rounds over prior year. Continue to offer valued based promotional offers during off peak times to attract business golfers, seniors, juniors, families, and golfers from Houston Market area.
2 Offer more on course Food and Beverage and at "The Turn".
3 Launch Golf & Lunch Packages to Houston Market
4 Purchase 20,000 name list Houston Golf List from Pellucid and offer Golf & Food Packages as special targeted promotions by zip code.
5 Continue to offer Get Golf Ready Now instructional programs at The facility level. Create affordably priced group and individual lesson programs to develop new golf market segments at the The Wilderness Golf Club. Grow Get Golf Ready Graduates by 100+.
6 Offer Summer League Night for Get Golf Ready Graduates and Participants.
7 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 & ForeReservations– GolfNow is a golf tee-time marketing component of the Golf Channel which promotes off peak tee-time specials.
9 Build Additional Promotional Offers for all Special Occasions such as Valentines Day, Mother's Day, Father's Day, etc...
10 Build "all you can play" or "staycation" special and target Houston Market via GolfNow
11 Build Food and Beverage Event Strategy for Meetings, B-days, and Special Occasions
12 Run Living Social Golf Promotion in The Fall to attract additional Houston Market Golfers.
13 Continue to build outing success by offering The Tournament at least twice per year.
14 Develop Outdoor Small Wedding and Banquet
15 Packages to capture addition Food and Beverage Revenue.

The Wilderness								
Measures		**2012-13**		**2013-14**		**2013-14**		**2014-15**
		Actual		**Budget**		**Projected**		**Proposed**
Rounds		43,058		43,108		40,367		43,989
Resident		27,109		29,227		27,369		29,824
Non-Resident		7,324		7,974		7,467		8,137
Tournament		5,159		5,907		5,531		6,028
GF/CF Avg./Rd.		$27.03		$27.64		$26.44		$27.50
WGA Membership		191		221		202		242
E-Mail Customer Base		10,236		12,500		12,189		32,500
Pro-Shop $ Avg./Rd.		$3.47		$3.27		$3.73		$3.63
F & B $ Avg./Rd.		$5.71		$5.88		$5.97		$5.69
Driving Range $ Avg./Rd.		$1..63		$1.73		$1..70		$1.61

THE WILDERNESS GOLF COURSE

		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-2013	BUDGET 2013-14	ESTIMATE 2013-14	ADOPTED 2014-15
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	ADOPTED 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.

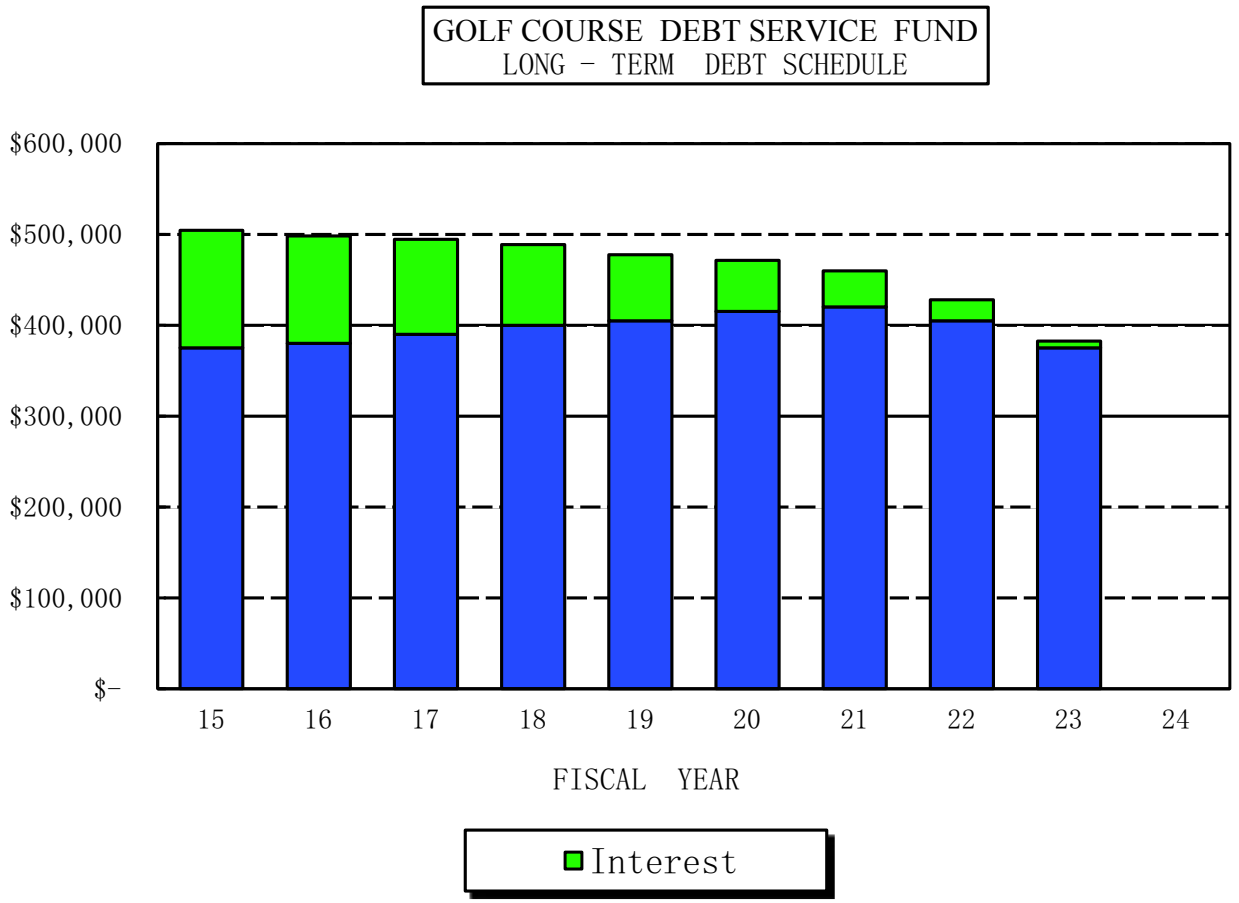
GOLF COURSE BOND DEBT SERVICE FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	ADOPTED 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
	502,720	**506,525**	**506,525**	**505,425**
Total Resources	**$ 502,720**	**$ 506,525**	**$ 506,525**	**$ 505,425**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATE 2013-14	ADOPTED 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
Total Expenditures	**502,720**	**506,525**	**506,525**	**505,425**
Ending Fund Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**

GOLF COURSE BONDS
DEBT SERVICE SCHEDULE

DATE	2011 REFUNDING SERIES FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	**PRINCIPAL**	**INTEREST**	**TOTAL**
2014 - 15	375,000	129,425	**375,000**	**129,425**	**504,425**
2015 - 16	380,000	118,100	**380,000**	**118,100**	**498,100**
2016 - 17	390,000	104,600	**390,000**	**104,600**	**494,600**
2017 - 18	400,000	88,800	**400,000**	**88,800**	**488,800**
2018 - 19	405,000	72,700	**405,000**	**72,700**	**477,700**
2019 - 20	415,000	56,300	**415,000**	**56,300**	**471,300**
2020 - 21	420,000	39,600	**420,000**	**39,600**	**459,600**
2021 - 22	405,000	23,100	**405,000**	**23,100**	**428,100**
2022 - 23	375,000	7,500	**375,000**	**7,500**	**382,500**
2023 - 24			**0**	**0**	**0**
TOTAL	$3,565,000	$640,125	**$3,565,000**	**$640,125**	**$4,205,125**



Wildflowers in bloom at The Wilderness Golf Course

Other Funds

Lake Jackson

City of Enchantment

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

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	0
Total	$47,873

Utility Fund Contributions:

Utility Admin	$1,700
Water	25,585
Wastewater	(4,363)
Sanitation	(70,785)
Total	($47,863)

EQUIPMENT REPLACEMENT FUND

RESOURCES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	ADOPTED 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**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15
Computer Equipment & Software	$ 231,611	$ 283,600	$ 283,600	$ 339,265
ADMINISTRATION:				
Website Redesign	36,496	-	-	-
Department Package Intranet (Civic Plus)	-	-	-	2,850
FINANCE:				
Replace Drive Thru Window	-	13,000	10,114	-
POLICE:				
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	-
ENGINEERING:				
Replace Pickup 661	39,049	-	-	-
FIRE:				
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

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15
EMS:				
Replace: Unit 855	97,625	-	-	-
Replace Medic 7 Unit 886	-	130,000	106,150	-
HUMANE				
Replace Unit 843	-	-	-	25,222
PARKS:				
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	-
STREETS:				
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
DRAINAGE:				
Replace Unit #725 Mosquito Fogger	-	-	-	7,800
Replace Unit #726 Mosquito Fogger	-	-	-	7,800
RECREATION:				
Replace: Security Surveilance 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
GARAGE:				
Replace: Priority Panel for CNG Station	36,000	-	-	-
Replace: Fuel Management System (Gasboy)	30,310	-	-	-
New Portable Truck Lift	-	-	-	37,000
UTILITY ADMIN:				
New: 2 Roadrunners for Reading Meters	-	-	-	7,200
WASTEWATER:				
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

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15
WATER PRODUCTION:				
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
	-	-	-	
SANITATION:				
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
Total Expenditures	**$ 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	10,000
	$64,500

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
Park Renovations	50,000
Contingency	10,000
	$124,500

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

PARK FUND

RESOURCES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	ADOPTED 2014 - 15
Fund Balance	**$ 284,576**	**$ 245,889**	**$ 245,889**	**$ 296,389**
Transfer				
09-10 General Fund Savings	0	**0**	**0**	**0**
Fund Balance	**284,576**	**245,889**	**245,889**	**296,389**
Revenues				
Interest Income	$ 1,313	$ 1,000	$ 500	$ 500
Sale of Parkland	0	0	60,000	0
	$ 1,313	**$ 1,000**	**$ 60,500**	**$ 500**
Total Resources	**$ 285,889**	**$ 246,889**	**$ 306,389**	**$ 296,889**

EXPENDITURES	ACTUAL 2012 - 13	BUDGET 2013 - 14	ESTIMATED 2013 - 14	ADOPTED 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	**$ 40,000**	**$ 64,500**	**$ 10,000**	**$ 124,500**
Ending Fund Balance	**$ 245,889**	**$ 182,389**	**$ 296,389**	**$ 172,389**

* Park Renovations (Morrison Park Playground) was budgeted in 2014.

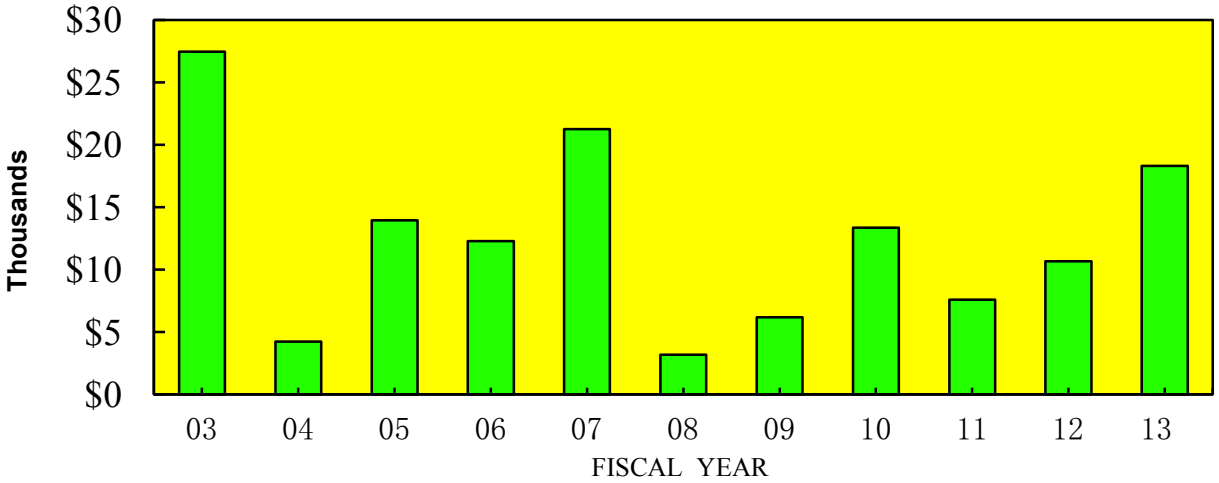
** Beginning in 2015 these funds will be used to restock Shy Pond instead of the Kid Fish event.

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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
	$ 991	**$ 1,000**	**$ 500**	**$ 500**
Total Resources	**$ 195,170**	**$ 177,847**	**$ 177,347**	**$ 162,847**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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 Museum of Natural Science to encourage visitation to museums.
- Pass through as much as 21% of the motel tax revenues to the Lake Jackson Historical Museum (Lake Jackson Historical Association).
- The remainder is allocated for other lawful methods of advertising the City or encouraging tourism, including preservation of historical sites, encouraging visitation to museums, and promotion of the Civic Center and downtown.

Lake Jackson is home to 5 hotels, totaling 460 rooms: Cherotel (140), Super 8 (108), Candlewood Suites (85), Best Western (68) and Comfort Suites (59).

MOTEL OCCUPANCY TAX FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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
	$ 274,323	**$ 225,000**	**$ 275,150**	**$ 290,000**
Total Resources	**$ 314,041**	**$ 267,375**	**$ 317,525**	**$ 327,526**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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
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 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 comuunity 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 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	ADOPTED 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				
	$ 116,250	**$ 67,143**	**$ 67,105**	**$ 75,000**
Total Resources	**$ 148,131**	**$ 81,618**	**$ 81,580**	**$ 84,815**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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	
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	ADOPTED 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
	$ 6,492	**$ 0**	**$ 0**	**$ 0**
Total Resources	**$ 55,024**	**$ 26,736**	**$ 26,736**	**$ 23,490**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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
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	ADOPTED 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
	$ 69,597	**$ 60,000**	**$ 70,000**	**$ 60,000**
Total Resources	**$ 130,464**	**$ 167,876**	**$ 177,876**	**$ 235,361**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15
Capital Outlay	$ 22,588	0	2,515	0
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.

POLICE SEIZURE FUNDS

RESOURCES	ACTUAL 2012-13	ESTIMATED 2013-14	ADOPTED 2014-15
Fund Balance	**$ 142,911**	**$ 122,313**	**$ 108,427**
Revenues			
Seizures	$ 9,665	19,870	20,000
Interest	347	302	300
Other	0	121	0
	$ 10,012	**$ 20,293**	**$ 20,300**
Total Resources	**$ 152,923**	**$ 142,606**	**$ 128,727**

EXPENDITURES	ACTUAL 2012-13	ESTIMATED 2013-14	ADOPTED 2014-15
Reimbursement (30% to DA)	$ 1,484	$ 0	$ 4,000
Undercover Operations	229	20	0
Operating Supplies	28,898	34,159	76,000
Miscellaneous	0	0	0
Total Expenditures	**$ 30,610**	**$ 34,179**	**$ 80,000**
Ending Fund Balance	**$ 122,313**	**$ 108,427**	**$ 48,727**

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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
	$ 4,929	**$ 5,000**	**$ 1,000**	**$ 1,000**
Total Resources	**$ 1,042,686**	**$ 805,086**	**$ 801,086**	**$ 802,086**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15
Transfer to Utility Fund	$ 0	$ 0	$ 0	$ 0
Transfer to General Fund	242,600	0	0	0
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	ADOPTED 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
	$ 2,038	**$ 2,000**	**$ 400**	**$ 500**
Total Resources	**$ 418,894**	**$ 350,494**	**$ 348,894**	**$ 349,394**

EXPENDITURES	ACTUAL 2012-13	BUDGET 2013-14	ESTIMATED 2013-14	ADOPTED 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**

Photos from Lake Jackson residents that participated in the
Scott Kelby World-Wide Photo Walk
held October 5, 2014

Multi-Year Funds

Lake Jackson

City of Enchantment

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 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 two major drainage project are complete. The third project for drainage structures is in the engineering phase.

2010 Downtown Revitalization Bond Construction Fund. (Portions of Downtown Streets)

These Certificates of Obligation were issued early in fiscal 2010. Construction of this project was recently completed. Remaining funds will be saved and/or applied to the next phase of downtown construction. The project was bid with the portion of This Way-- between Circle Way and Highway 288/332- as an add alternate. Unforeseen items such as asbestos and removal of old fuel tanks and soil remediation used all but approximately $70,000 in this fund. Therefore we budgeted the This Way – Circle Way to 332 in the Economic Development Fund in FY 13-14. The remaining $70,000 will be applied to the completion of this project.

2013 Infrastructure Improvement Bond Construction Fund

This fund accounts for the $4 millon proceeds from the issuance of the second and last phase of bonds approved by the voters in May 2010. All projects are for the replacement of streets and associated water, sewer and sidewalks. The first project which includes Magnolia, Laurel and Gardenia streets is nearing completion.

2013 Water and Sewer Bond Construction Fund

This fund will account for the proceeds from the issuance of $2 million in Revenue Bonds and $1.5 million in Certificates of Obligation. Projects to be funded include the Northwest water system expansion, Sewer line replacements, local lift station renovations and repair, repainting of the Dow Ag water tower. The repainting of the water tower is complete and engineering is being completed on the Northwest water project.

2013 Downtown Revitalization Bond Construction Fund

This fund will account for the proceeds from the issuance of $2 million in Certificates of Obligation sold in March 2013. Proceeds will be used for the completion of Phase III of the downtown plan – South Parking Place. Engineering for this project is being done in house. We hope to be out for bid in the first quarter of Calendar year 2015.

2015 Water and Sewer Bond Construction Fund

This fund will account for the proceeds from a planned issuance of $4.5 million in Water and Sewer Bond Funds in late FY 2014-15 or early 2016. This issue will be to extend Sewer to the Airport/ Alden Development.

In May, 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 is being spent on Drainage projects.

The major focus of these projects is ditch improvements downstream from the State Highway 288 project. In the recently completed Highway project, the State improved the sizing on all of the drainage crossings. To take advantage of the increased crossing size downstream improvements need to be made to all ditches. Work is complete on three Oak Drive crossings and Elm crossings. The next project in the cue is the completion of the Yaupon crossings and concrete lining. Cost on the completed projects have exceeded the original estimates, so the Magnolia ditch lining project will completed over the next several years utilizing General Capital Projects funds and funds dedicated for drainage maintenance in the operating budget. In general terms, these projects will improve drainage in the area between Oyster Creek Drive and SH 288/332 or all of the area that drains Clute/Lake Jackson (Velasco) ditch.

This will include the Willow / Blossom drainage designed to reduce localized street flooding in the area.

The local ditch renewal for Timbercreek Park is complete and Upper Slave Ditch is nearing completion. Work on the Anchusa ditch will be completed with the remaining funds allocated to that project.

Street Spot Repairs

$1M was authorized for spot repairs on arterial streets to alleviate damage caused by the drought in 2009. These repairs have been completed.

IMPACT ON OPERATING BUDGET

There is minimal direct impact of these projects; however the ditch linings will lessen the long-term maintenance of these ditches necessary to control erosion. Mowing will also be simpler and quicker. Localized minor street flooding during 10 year rain events will be minimized.

2010 Infrastructure Improvements
Bond Construction Fund
As of July 30, 2014

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 3,003,735	$ 3,003,735
Transfer From 2004 Infrastructure Bond Fund	67,177	49,603
Transfer from 2007 Infrastructure Bond Fund	24,025	24,029
Transfer from 2009 Infrastructure Bond Fund	5	
Interest Earned		
Prior years	8,735	
Fiscal 2014	336	
Total Interest Earned	9,071	10,000
TOTAL RESOURCES	$ **3,104,013**	$ **3,087,367**

Expenditures	Original Budget	Project To Date *	Total Projected
Willow Blossom Drainage	$ 400,000	$ 0	$ 400,000
Oak Dr. Structure Crossings (3)	470,000	462,884	462,884
S. Yaupon Structure Crossings (3)	311,700	7,236	450,000
Elm Structure Crossings (2)	149,200	357,360	392,000
S Yaupon, Elm & Magnolia linings **	399,200	41,807	120,000
Anchusa, Timbercreek Park, Upper Slave	185,000	11,905	185,000
Arterial Streets Drought Repair	1,000,000	1,003,513	1,003,513
Contingency	84,900		66,569
TOTAL EXPENDITURES	$ **3,000,000**	$ **1,884,705**	$ **3,079,966**

PROJECTED REMAINING FUNDS (DEFICIT) $ **7,401**

** Because the cost for several of these projects are significantly greater than originally estimated, alternate plans have been made for their completion. The Elm lining project was paid for with funds appropriated for drainage maintenance in the General operating fund. The Magnolia lining project which is now estimated at $360,000 will be paid from the General Projects fund ($40,000 in fiscal years 2015 through 2017) and drainage maintenance in the General Operating Fund ($80,000 in fiscal years 2015 through 2017)

The Lake Jackson Development Corporation approved the funding of Phase 2 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, is providing the funding to service the debt payments on $5,000,000 in Certifications of Obligation issued in December 2009 to provide funding for this project.

Phase 2 Downtown Revitalization

This project originally included This Way from SH 332 to Center Way, Center Way, That Way from Center Way to Parking Way, and Parking Way from This Way to Oak Drive.

As engineering progressed on the project, estimates exceeded the $5,000,000 budget. In order to bring the project back into budget, the first segment of This Way between SH 332 and Circle Way was bid as an add-alternate. This segment will be completed with Phase 3 which began in the fall of 2014.

The remaining portion of 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	18,112	18,112
TOTAL RESOURCES	**$ 5,290,966**	**$ 5,290,966**

Expenditures	Original Budget	Project To Date *	Total Projected
Phase II Downtown Construction Contract	$ 5,000,000	$ 4,149,326	$ 4,149,326
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)			**$ 71,254**

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	1,538	50,000
Total Resources	$ **4,003,453**	$ **4,051,915**

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	$ **3,847,000**	**$ 1,335,313**	**$ 3,959,000**
PROJECTED REMAINING FUNDS (DEFICIT)			**$ 92,915**

In May of 2013 we issued $2 million in Water and Sewer Bonds. The proceeds from these bonds will fund the Northwest water system expansion ($1,000,000) Sewer line replacements ($250,000), local lift station renovations ($250,000), and repair and repaint the Dow water tower ($500,000).

In addition, the Lake Jackson Development Corporation approved the funding of the Northwest water system. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on $1,500,000 in Certifications of Obligation. The Certificates were sold in October, 2013.

Northwest Water System Expansion

Project entails providing a phased approach to providing utilities to the airport.

The initial phase will include a connection to the existing Brazosport Water Authority main, a 100,000 gallon ground storage tank, a 10,000 gallon pressure tank, booster pumps, chemical treatment facilities and a control room. These facilities will be located on a plant site donated by the County east of the airport. Water mains will be extended from this plant to the airport to the west, to CR 220 to the north, and to the Alden development to the South.

The initial phase will serve up to the first 4000 equivalent single family connections around the airport and in the Alden development. Future phases would include additional ground storage and booster pumps, elevated storage, and a well system. With development of the Alden tract this system will eventually connect back to the existing city water system.

Local Lift Station Renovations

This will replace the pumps and controls and upgrade the flow capacity of the existing Lift Station #13 to meet the requirements for the full build out of the Creekside subdivision ($150,000) and will replace major pumping equipment and controls at smaller lift stations including Lift Station #19 ($100,000).

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. The Northwest Water System expansion will add some maintenance and operating costs but these will be minimal until a customer base is established and consumption increases, at that point the revenue from increased sales should more than offset. All of the other projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure.

2013 $2.0 Million Water and Sewer Bonds
2013A $1.5 Million Infrastructure Improvement Bonds
Bond Construction Fund
As of June 9, 2014

Resources	Project To Date *	Total Projected
Net Proceeds from 2013 Water & Sewer Bond Issuance	$ 2,000,000	$ 2,000,000
Net Proceeds from 2013A Infrastructure Improvement Bond Issuance	1,504,241	1,504,241
Interest Earned		
Fiscal 2013	317	
Fiscal 2014	805	
Total Interest Earned	1,122	25,000
Total Resources	$ **3,505,363**	$ **3,529,241**

Expenditures	Original Budget	Project To Date *	Total Projected
Replace Sewer Line - Center Way	$ 125,000	$ 0	$ 125,000
Replace Sewer Line - Begonia	125,000		125,000
Water System Expansion -Northwest	2,500,000	17,000	2,500,000
Local Lift Station Renovations	100,000		100,000
Lift station 13 renovation	150,000		150,000
Repaint Water Tower - Dow Ag	500,000	369,800	447,775
Total Expenditures	$ **3,500,000**	**$ 386,800**	**$ 3,447,775**
PROJECTED REMAINING FUNDS (DEFICIT)			**$ 81,466**

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	796	25,000
Total Resources	$ **2,002,006**	$ **2,026,211**

Expenditures	Original Budget	Project To Date *	Total Projected
South Parking Place	$ 2,000,000	$ 0	$ 2,000,000
Total Expenditures	$ **2,000,000**	**$ 0**	**$ 2,000,000**

Mid to late fiscal year 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 Wayne Scott Unit. Currently this unit is treating their own wastewater but they desire to connect to our system.

This project will consist of main trunk lines, lift stations, and force mains back to our existing plant.

IMPACT ON OPERATING BUDGET

The issuance of bonds for this project will have an initial large impact on the operating budget. Because of the increased debt service payments our transfer from operating to debt service will increase by as much as $280,000 for FY 15-16. However, the Dow Innovation Center project will come on line in phases during this year. Using half of their projected use they will be incurring water/sewer bills in the $45,000 per month range. As they come fully on line we anticipate issuing and additional $2.5 M in water and sewer bonds at the beginning of FY 2016. The impact of these bonds is included in the $280,000 discussed above. As construction of the Sewer lines north are completed and the Wayne Scott unit comes on line as a customer we anticipate their usage to be at least 210,000 gallons per day or a sewer bill of approximately $23,000 per month. In addition to this revenue, the completion of the water and sewer to the airport /Alden development will bring additional growth.

As everything comes on line we project there will be a need for 1-2 additional employees. Also there will be additional electric and chemical cost.

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.

2015 $4.5 Million Water and Sewer Bonds
Bond Construction Fund

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 0	$ 4,500,000
Interest Earned		
Total Interest Earned	0	
Total Resources	$ **0**	$ **4,500,000**

Expenditures	Original Budget	Project To Date *	Total Projected
Northwest Sewer expansion extend sewer service to airport area	$ 4,500,000	$	4,500,000
Total Expenditures	$ **4,500,000**	**$ 0**	**$ 4,500,000**

PROJECTED REMAINING FUNDS (DEFICIT) **$ 0**

Economic Development Incentive for Redevelopment of Oak Woods Subdivision (HEB)
In 2013 the City Council and LJDC approved a $3 million infrastructure reimbursement agreement for the redevelopment of the Oak Woods subdivision. The Oak Woods subdivision was the first residential area built in Lake Jackson located east of downtown and had over 102 duplexes built there during WWII. HEB will construct an 83,000 sq. ft. store on about 13 acres of the 38 acre site. The remainder of the acreage is slated for a combination of office, retail and residential. The $3 million agreement will reimburse HEB for all public infrastructure installed to serve the site.

Economic Development Incentive for Texas Innovation Center
In 2013 the City Council and LJDC approved a $2.5 million infrastructure reimbursement agreement for the development of the Dow Texas Innovation Center. The site will consist of nearly one million square feet of office and research space consisting of a major administrative building, two large research and development buildings, amenities/activity building and a central plant/warehousing building. The project will put approximately 2,100 Dow employees in the middle of the city.

2014 $5.5 Million Economic Incentives Infrastructure Bonds

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 0	$ 5,500,000
Interest Earned		
Total Interest Earned	0	0
Total Resources	$ **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
Total Expenditures	$ **5,500,000**	**$ 0**	**$ 5,500,000**

PROJECTED REMAINING FUNDS (DEFICIT) **$ 0**

Statistical Information

Lake Jackson

City of Enchantment

Lake Jackson
"City of Enchantment"

The City of Lake Jackson began in the early 1940's when Dr. A. P. Beutel and Dr. Alden Dow carefully planned out the "City of Enchantment". Through hard work and determination, what was once a heavily wooded swamp grew into a beautiful city. In planning the city, Dr. Dow specified that as many trees as possible would be saved. The citizens of Lake Jackson continue to be committed to Dr. Dow's dream by maintaining and enhancing the beauty of the area.

Lake Jackson is also surrounded by Texas history. The land that Lake Jackson is built on was part of Stephen F. Austin's original land grant from the Mexican government. The two major plantations around the current sites of Lake Jackson and Clute were the Jackson Plantation and Eagle Island Plantation. Abner Jackson built his plantation on an oxbow lake from which our young city derives its name: Lake Jackson.

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won 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

	Official	Title	Years of Service	Term Expires	Occupation
*	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

	Name	Title	Length of Service
*	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	.50%
	8.25%

Hotel/Motel Tax

State	6.0%
City	7.0%
	13.00%

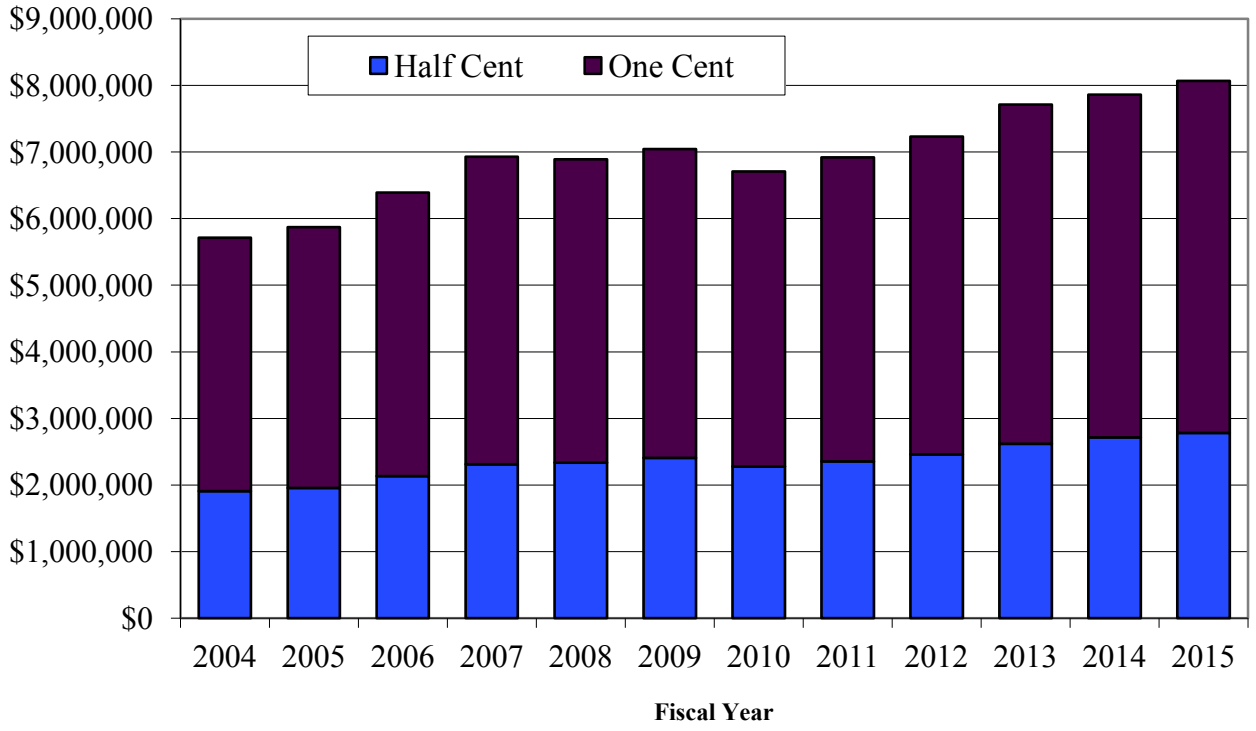
2013-14
Property Taxes - Rate/$100 Assessed Value

City of Lake Jackson	0.387500
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	0.100226
Aggregate Tax Rate	2.549855

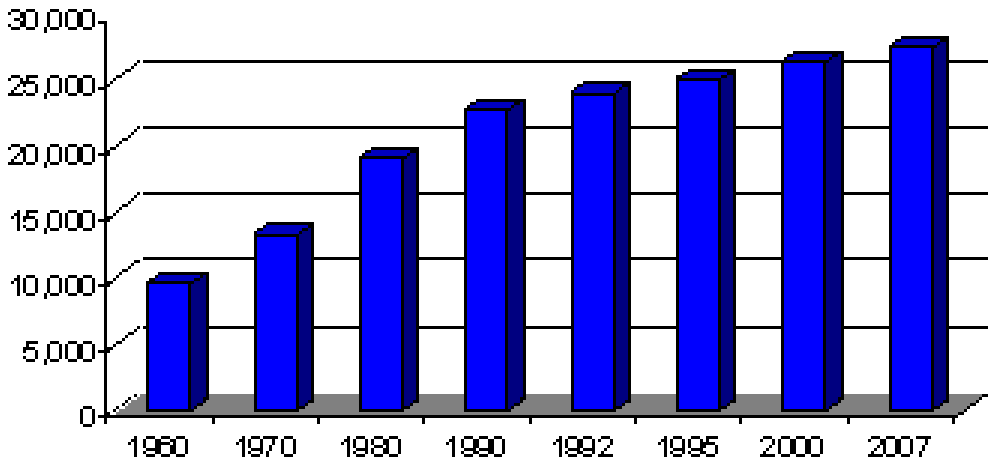
Source: Brazoria County Tax Office - 9/2014
'new tax numbers will be out Oct 1, 2013'

Sales Tax History

	Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
	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	2,715,374	1.07%
Budgeted	2015	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 2014*

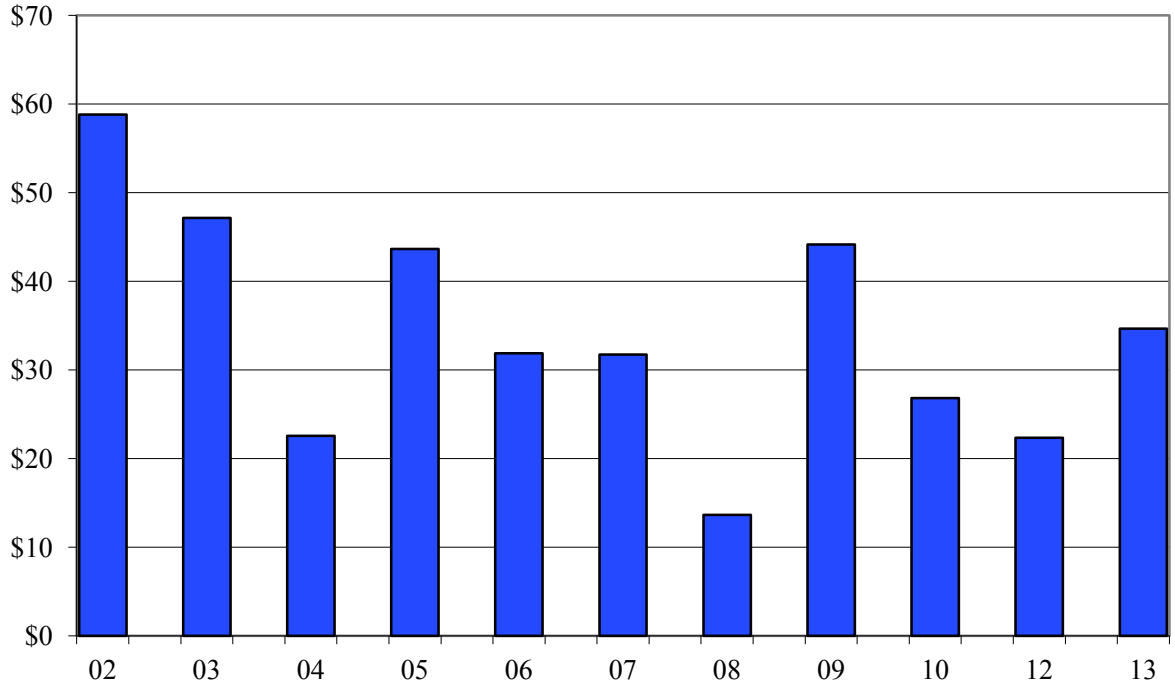
2013 Census
Land Area & Population Density

	*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 New Dollars	RESIDENTIAL New Number	RESIDENTIAL Additions Dollar	RESIDENTIAL Additions Number	COMMERCIAL New Dollars	COMMERCIAL New Number	COMMERCIAL Additions Dollar	COMMERCIAL Additions Number	Total Building Permits
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

Principal Taxpayers

Taxpayer	Type of Business	Tax Year 2013 Assessed Taxable Valuation	Percent of Assessed Valuation
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	Finanical 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%
		$ 149,530,860	10.29%

Assessed Valuation by Classification

Classification	Tax Year 2013 Assessed Taxable Valuation	Percent Of Total
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	$ **1,725,865,994**	100.00%
Less Exemptions	344,767,422	
	$ 1,381,098,572	
Under protest at certification	72,704,390	
Net Taxable Value	$ **1,453,802,962**	

2010 CENSUS INFORMATION

Population	
Total Population	26,849

Housing Status	
(in housing units unless noted)	
Total	11,149
Occupied	10,319
Owner-occupied	7,134
Population in owner-occupied (number of individuals)	19,491
Renter-occupied	3,185
Population in renter-occupied (number of individuals)	7,301
Vacant	830
Vacant: for rent	500
Vacant: for sale	128
Vacant: for seasonal/recreational/occasional use	40

Population by Sex/Age	
Male	13,155
Female	13,694
Under 18	7,090
18 & over	19,759
20 - 24	1,506
25 - 34	3,358
35 - 49	5,530
50 - 64	5,393
65 & over	3,198

Population by Ethnicity	
Hispanic or Latino	5,513
Non Hispanic or Latino	21,336

Population by Race	
White	22,649
African American	1,370
Asian	842
American Indian and Alaska Native	140
Native Hawaiian and Pacific Islander	10
Other	1,194
Identified by two or more	644

1999 - 2014
PERSONNEL SUMMARY BY DEPARTMENT

GENERAL FUND	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
ADMINISTRATION	8.34	8.34	9.34	9.34	9.50	9.50	9.50	9.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
FINANCE	8.50	8.50	8.50	8.50	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
POLICE	52.50	56.50	56.50	56.50	56.50	57.00	58.00	58.00	59.00	59.00	60.00	60.00	60.00	60.00	60.00
FIRE	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HUMANE	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
STREET	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83	6.83
DRAINAGE	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83
CODE ENFORCEMENT	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	7.50
PARKS	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
RECREATION	12.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
GARAGE	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
LIBRARY	0.33	0.33	0.33	0.33	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	4.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
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**	**62.34**	**62.34**	**62.34**	**62.34**	**62.34**	**62.34**	**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

YEAR	DEPARTMENT	POSITION		Add FTE	Delete
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

Tax Year	Fiscal Year Ended	Tax Rate	Total Assessed Value	General Capital Projects	Bond Issues: Date Authorized		Amount Authorized	Date Sold	Amount Sold
1976	9/30/1977	$ 0.5000	$ 175,832,810	151,154	4/3/1976		$ 2,885,000	7/20/1976	$ 2,885,000
1977	9/30/1978	0.4750	192,542,314	59,428					
1978	9/30/1979	0.4750	207,204,210	272,872					
1979	9/30/1980	0.4250	232,286,120	178,154	4/5/1980		2,000,000	8/20/1980	2,000,000
1980	9/30/1981	0.4250	251,333,126		4/4/1981		600,000	4/8/1981	600,000
1981	9/30/1982	0.4500	269,422,547	271,186	8/14/1982		1,595,000	9/28/1982	1,595,000
1982	9/30/1983	0.3400	455,809,674	760,995					
1983	9/30/1984	0.3865	468,967,930	602,010	11/8/1983		1,140,000	6/18/1984	1,140,000
1984	9/30/1985	0.4000	485,602,540	708,895					
1985	9/30/1986	0.3250	618,134,335	253,006					
1986	9/30/1987	0.3250	619,430,280	423,609					
1987	9/30/1988	0.3250	607,217,191	496,943					
1988	9/30/1989	0.3250	613,392,040	284,172					
1989	9/30/1990	0.3250	617,544,250	231,866	9/9/1989		4,665,000	11/6/1989	4,665,000
1990	9/30/1991	0.3450	637,920,940	36,519					
1991	9/30/1992	0.3450	651,975,210	51,133					
1992	9/30/1993	0.3550	674,654,648	204,651	8/29/1992		3,450,000	3/15/1993	3,450,000
1993	9/30/1994	0.3550	704,858,200	623,845					
1994	9/30/1995	0.3500	742,810,365	572,969					
1995	9/30/1996	0.3450	789,761,000	570,295	6/17/1996		7,300,000	6/17/1996	7,300,000
1996	9/30/1997	0.3400	829,035,849	559,522					
				542,462		a)			
1997	9/30/1998	0.3500	847,067,939	766,189	5/3/1997	c)	6,350,000	11/3/1997 GO	2,100,000
1998	9/30/1999	0.3500	889,655,350	913,487				11/3/1997 CO	5,950,000
1999	9/30/2000	0.3500	935,110,266	1,397,500	11/3/1997		5,950,000		
						c)		1/15/1999	4,250,000
2000	9/30/2001	0.3500	998,035,066	952,683	1/11/2001	b)	10,800,000	5/15/2001	3,600,000
2001	9/30/2002	0.3500	1,068,602,660	1,193,565	1/18/1997		6,000,000	5/15/2002	6,000,000
2002	9/30/2003	0.3750	1,116,753,175	672,741		b)		12/15/2002	3,600,000
2003	9/30/2004	0.3703	1,185,429,367	627,827		b)		4/15/2004	3,600,000
2004	9/30/2005	0.3700	1,236,071,214	206,785	5/15/2005	d)	7,700,000		-
2005	9/30/2006	0.3800	1,273,059,582	1,170,715					
2006	9/30/2007	0.3700	1,351,219,282	731,008		d)		5/17/2007	5,300,000
2007	9/30/2008	0.3850	1,391,772,727	809,648					-
2008	9/30/2009	0.3900	1,460,686,450	1,157,136		d)		3/3/2009	2,400,000
2009	9/30/2010	0.3900	1,454,833,720	1,949,813	5/8/2010	e)	7,000,000	7/20/2010	3,000,000
2010	9/30/2011	0.3900	1,437,060,336	684,123			7,360,000	10/18/2011	7,360,000
2011	9/30/2012	0.3900	1,419,681,558	873,300				5/6/2013	4,000,000
2012	9/30/2013	0.3900	1,437,118,606	1,024,693				5/6/2013 CO	2,000,000
2013	9/30/2014	0.3900	1,450,607,167	743,961					
2014	9/30/2015	0.3850	1,512,541,031						
				$ 23,730,860			**$ 74,795,000**		**$76,795,000**
				Total Projects			**$100,525,860**		

Estimated Year end

a) Outdoor Pool was built with half cent sales tax money
b) $10,800,000 in GO bonds were approved by voters in 2001. These were sold in three phases.
c) $6,325,000 in GO bonds were approved by voters in 1997. These were sold in two phases.
d) $7,700,000 in GO bonds were approved by voters in 2005. These were sold in two phases.
e) $7,000,000 in GO bonds were approved by voters in 2010. These were sold in two phases.

GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY Continued.

7/20/1976	Library, City Hall, Streets (Oak Drive, Willow Drive, Oyster Creek Drive), Drainage, Parks, Water System - GO
8/20/1980	Police Building, Service Center, Streets (Plantation Dr., That Way, Dixie Dr) - GO
4/8/1981	Streets (Yaupon 2 lanes FM 2004 to OCD) - GO
9/28/1982	Drainage, Streets (Huisache), Sanitary Sewer - GO
11/8/1983	Streets (Oak Dr Bridge, Stanford Rd, Post Oak, Post Oak Ct.) - GO
11/6/1989	Refunding - GO; Library & Parking, Streets (Dixie Dr, Oyster Creek Dr) - GO
3/15/1993	Police Station, Plantation Bridge, Streets (Azalea & Center Way) - GO
6/17/1996	Recreation Center - CO (Debt Service provided by half cent sales tax)
11/3/1997	Streets - Cherry, Elm, Winding Way, Canna, Circle Way
11/3/1997	Youth Sports Complex, Civic Center Plaza - CO (Debt Service provided by half cent sales tax)
1/15/1999	Streets - phase 2 of $6.35 million Authorized - OCD, Laurel, Acacia, Mimosa, Oleander, Walnut, Lotus, Medical I
5/15/2001	Funding the reconstruction of Magnolia (100 block to Acacia), central Yaupon, (SH332 to OCD).
	Also funded is the humane facility and a two bay expansion to Fire Station #2.
5/15/2002	Golf Course construction
12/15/2002	Fire / EMS Building
4/15/2004	Streets - Oak Drive, South Yaupon, Dixie Drive, South Magnolia, and Brazos Oaks
5/17/2007	Brazos Oaks Subdivision: Streets drainage; Jasmine, Oak Dr., & Winding Way street & drainage. Renovations of
	station into a Court Facility, Emergency Dispatch & Emergency Operation Center.
5/8/2010	Drainage, Ditch lining, Structure crossing (Oak Dr & S. Yaupon), Aterial streets drought repair.
10/18/2011	Refunding - GO Bond Series 2001 (Humane Facility, 2 bays on Fire Station 2, Magnolia & Central Yaupon recons
	Refunding - GO Bond Series 2002 [Fire/EMS facility] (3/15/13 call date).
	Refunding - GO Bond Series 2002 & 2003 [Golf Course] (3/15/13 call date).
5/6/2013	$4M GO for streets remainder of magnolia, Laurel,Chinaberry, Gardenia, and Camellia, various courts
	$2M CO South Parking Place

Information provided by the Brazoria County Tax Office 06-20-2011

**BRAZORIA COUNTY CLASS A - SINGLE FAMILY RESIDENTIAL VALUES

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	67,733	$ 4,735,920,670	$ 51,252,090	$ 4,787,172,760	$ 306,185,984
2001	69,791	$ 5,309,081,700	$ 213,902,200	$ 5,522,983,900	$ 302,957,134
2002	71,902	$ 6,034,310,820	$ 197,563,770	$ 6,231,874,590	$ 351,795,261
2003	74,116	$ 6,611,338,120	$ 680,624,460	$ 7,291,962,580	$ 380,188,733
2004	76,813	$ 7,578,856,060	$ 487,446,100	$ 8,066,302,160	$ 459,478,475
2005	79,046	$ 8,270,507,790	$ 642,174,140	$ 8,912,681,930	$ 492,677,484
2006	82,263	$ 9,232,795,790	$ 611,210,790	$ 9,844,006,580	$ 574,367,860
2007	84,399	$ 10,168,218,701	$ 850,659,412	$ 11,018,878,113	$ 583,676,962
2008	86,608	$ 11,229,716,724	$ 302,173,693	$ 11,531,890,417	$ 491,545,699
2009	87,932	$ 10,926,556,311	$ 755,995,018	$ 11,682,551,329	$ 315,255,480
2010	88,979	$ 11,597,214,600	$ 182,453,464	$ 11,779,668,064	$ 196,623,525

*This number is included in "Total Market Value". Brazoria County Grants 20% general homestead exemption

**CITY OF LAKE JACKSON CLASS A - SINGLE FAMILY RESIDENTIAL VALUES

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	7,856	$ 746,684,280	$ 3,549,210	$ 750,233,490	$ 14,233,130
2001	7,917	$ 788,066,900	$ 34,442,680	$ 822,509,580	$ 11,702,900
2002	7,974	$ 855,387,090	$ 31,960,680	$ 887,347,770	$ 12,507,524
2003	8,050	$ 886,839,240	$ 84,023,620	$ 970,862,860	$ 15,710,597
2004	8,103	$ 958,934,250	$ 36,788,160	$ 995,722,410	$ 10,118,175
2005	8,135	$ 969,890,970	$ 55,233,910	$ 1,025,124,880	$ 11,345,801
2006	8,197	$ 1,020,557,040	$ 32,023,020	$ 1,052,580,060	$ 10,667,662
2007	8,256	$ 1,047,335,160	$ 60,799,370	$ 1,108,134,530	$ 10,601,770
2008	8,302	$ 1,124,490,976	$ 15,975,860	$ 1,140,466,836	$ 11,931,080
2009	8,330	$ 1,105,776,006	$ 45,368,017	$ 1,151,144,023	$ 4,918,400
2010	8,338	$ 1,137,272,935	$ 9,788,380	$ 1,147,061,315	$ 2,814,380

*This number is included in "Total Market Value". City of Lake Jackson grants no general homestead exemption

**CITY OF ANGLETON CLASS A1 - SINGLE FAMILY RESIDENTIAL VALUES

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	5,060	$ 280,084,760	$ 1,746,080	$ 281,830,840	$ 4,606,842
2001	5,094	$ 303,466,760	$ 6,667,260	$ 310,134,020	$ 4,281,524
2002	5,110	$ 330,709,630	$ 10,573,340	$ 341,282,970	$ 5,402,704
2003	5,148	$ 347,304,680	$ 28,571,210	$ 375,875,890	$ 7,498,060
2004	5,189	$ 378,497,340	$ 18,414,400	$ 396,911,740	$ 7,012,305
2005	5,209	$ 385,639,610	$ 31,963,330	$ 417,602,940	$ 5,719,290
2006	5,238	$ 418,843,620	$ 35,270,870	$ 454,114,490	$ 6,031,890
2007	5,255	$ 450,648,069	$ 41,562,380	$ 492,210,449	$ 7,446,050
2008	5,299	$ 492,505,869	$ 4,511,750	$ 497,017,619	$ 6,701,630
2009	5,337	$ 489,288,507	$ 17,418,919	$ 506,707,426	$ 5,759,610
2010	5,363	$ 492,528,737	$ 6,513,911	$ 499,042,648	$ 2,434,310

*This number is included in "Total Market Value". City of Angleton grants no general homestead exemption

Information provided by the Brazoria County Tax Office 06-20-2011

**CITY OF PEARLAND CLASS A - SINGLE FAMILY RESIDENTIAL VALUES

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	10,696	$ 1,100,278,510	$ 28,472,940	$ 1,128,751,450	$ 88,243,576
2001	11,491	$ 1,283,411,360	$ 82,665,440	$ 1,366,076,800	$ 114,541,942
2002	12,574	$ 1,520,707,640	$ 79,653,810	$ 1,600,361,450	$ 160,607,326
2003	13,729	$ 1,731,101,140	$ 206,494,480	$ 1,937,595,620	$ 188,583,982
2004	15,065	$ 2,070,670,360	$ 179,224,030	$ 2,249,894,390	$ 220,647,241
2005	16,907	$ 2,315,784,360	$ 371,065,530	$ 2,686,849,890	$ 320,371,679
2006	20,674	$ 3,186,641,930	$ 211,908,080	$ 3,398,550,010	$ 355,004,030
2007	23,842	$ 3,835,979,363	$ 333,995,541	$ 4,169,974,904	$ 360,425,053
**2008	23,579	$ 4,041,858,496	$ 149,055,212	$ 4,190,913,708	$ 284,426,562
***'2009	26,070	$ 4,256,634,374	$ 438,071,420	$ 4,694,705,794	$ 177,565,779
***'2010	26,386	$ 4,635,497,491	$ 127,399,415	$ 4,762,896,906	$ 87,519,470

*This number is included in "Total Market Value". As of 2008 City of Pearland grants 2.5% homestead exemption

**All values are as of the original certification date for each individual tax year. Values have not been adjusted for changes since July of their respective tax year.
*** New Values are Brazoria County ONLY. Not available for Harris and Fort Bend Counties

2011 Industrial District Agreement

The following represents the basis for the 2011 Industrial District Agreement between BASF, Dow and the Brock interests and the Cities of Clute, Freeport and Lake Jackson. Final contracts will be prepared in accordance with the following:

- Length of contract – 15 years
- Floor payment - $9,000,000
- Payment in years one & two - $9,000,000 each year
- Distribution among the Cities:

Initial year:	
Clute	$1,400,000
Freeport	$3,500,000
Lake Jackson	$4,100,000

- Growth factor will be the higher of the CPI-U or value based formula (Industrial District value x$.55/ $100 on assessed value @ 50% or rate of 27.5 cents/$100)
- Ceiling – payments will rise or fall based on the CPI-U or value-based formula but in no case would fall below the $9,000,000 floor, except as described herein- Payments also cannot exceed a CAP of (Industrial District value x$.55/$100 on assessed value @ 80% or rate of 44 cents$100).
- In no case would Industry ever pay more than would be due if the Industrial District was annexed (including abated properties) using the Industrial District "tax rate" ($.55/$100)
- Natural disaster or terrorist attack – in the event of a natural disaster (ie a hurricane) or other weather related incident or terrorist attack in which industry suffers major physical damage that results in values (including abated values) being negatively affected by 50% or more the following shall apply:

  - The first year after a natural disaster (ie, hurricane) or other weather related incident or terrorist attack affecting the plant the payment to the Cities will drop to the floor amount ($9 million).
  - The second and third years may drop below the $9 million floor and will be based on value of plant, including abated properties, (those properties granted an abatement by Brazoria County) x$.55/$100 assessed value @ 80%-(rate of 44 cents/$100)
  - In the fourth year the contract the payment amount will return to the pre-disaster payment unless it would exceed the CAP. In that event the payment would be based on the CAP or the $9,000,000 floor payment, whichever is greater. From the fifth year point the payment will resume based on the greater of the CPI-U or the value based formula.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Contract Rate	Tax Rate	Effective Tax Rate	New Construction	Comments
1	Port Neches	75%	0.69950	**52.46%**	75%	10 Year Contract
2	Beaumont	80%	0.64000	**51.20%**	3 years @ 0%, Steps in	3 years @ 80%, 4 years @ 75%
3	Pasadena	90%	0.56200	**50.59%**	0%,20%, 45%, 55%, 65%	Increase/decrease is split with Industry
4	Orange	67%	0.74500	**50.00%**	0% for 2 years	5 Year contract - 10% Ceiling & Floor
5	Baytown	62%	0.78703	**48.80%**	0% for 2 years	Different start dates for each company.
6	Houston	73.4%	0.64500	**47.34%**	40%, 45%, 50%	15 Year Contract 100% on Land
7	Deer Park	63%	0.72000	**45.36%**	25%,35%,45%,55%	2006 Base Value for New Construction
8	La Porte	62%	0.71000	**44.02%**	30%	2007 Base Value for New Construction
9	Nederland	75%	0.57800	**43.35%**	0% - 5 years, 37.5%, 56.25%	Personal Property @ 20%
10	Texas City	100%	0.42500	**42.50%**	100%	Annexed by City
11	Corpus Christi	60%	0.58500	**35.10%**	6%-60%	10 Year Contract - Land 100% - 3% minimum increase - 6% cap
12	Freeport	49%	0.70827	**34.71%**	0%	Rate Escalates from 40% to 55% over 10 years
13	Lake Jackson, Clute	50%	0.55000	**27.50%**	0%	15 year contract.Floor of $9m, escalates based on CPI-U
14	Bridge City	42%	0.47775	**20.07%**	0% for 2 years	Add Sales Tax Adjustment to Tax Rate
15	Port Arthur	75%	0.77500	**Flat Fee**	-	Use Flat Fee Contracts
16	Liverpool	NA	0.23685	**Flat Fee**	0%	Plants split $350,000 annually

Updated as of 1/1/2006

Hugh L. Landrum & Associates, Inc.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Port Neches	454,793,500	$ 2,385,960.00	**0.525%**	Huntsman, Mobil, Motiva, Air Liquide
2	Orange	957,364,212	$ 4,993,323.00	**0.522%**	DuPont, Bayer, Chevron
3	Pasadena	2,952,527,965	$ 15,213,131.00	**0.515%**	Hoechst Celanese, Phillips, Montel
4	Beaumont	2,506,554,609	$ 12,474,171.00	**0.498%**	Exxon \ Mobil, Goodyear, Du Pont
5	Baytown	5,439,741,259	$ 24,556,958.87	**0.451%**	Exxon, Bayer, Chevron - Exxon updated for 2002
6	Deer Park	3,172,917,528	$ 14,068,346.96	**0.443%**	Shell, Rohm & Haas, Calpine
7	La Porte	2,957,450,657	$ 12,631,487.57	**0.427%**	Equistar (Olfeins JV), Total Petro., Innovene
8	Port Arthur	3,500,000,000	$ 14,100,000.00	**0.403%**	Motiva, Huntsman, Fina, Clark
9	Nederland	238,898,842	$ 940,849.00	**0.394%**	Air Liquide, Sun, Unocal
10	Houston	3,683,858,290	$ 14,000,000.00	**0.380%**	Lyondell, Shell, Champions Paper
11	Freeport	347,692,230	$ 1,206,667.07	**0.347%**	Shintech, Schenectady, DSM
12	Lake Jackson, Clute	2,888,875,477	$9,000,000	**0.312%**	Dow, BASF
13	Bridge City	29,453,613	$ 79,000.00	**0.268%**	Firestone
14	Corpus Christi	2,442,301,092	$ 6,104,418.00	**0.250%**	Koch, Citgo, Coastal, Valero
15	Liverpool	595,230,130	$ 350,000.00	**0.059%**	Innovene, Equistar, Solutia

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Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Baytown	5,439,741,259	**$ 24,556,958.87**	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
2	Pasadena	2,952,527,965	**$ 15,213,131.00**	0.515%	Hoechst Celanese, Phillips, Montel
3	Port Arthur	3,500,000,000	**$ 14,100,000.00**	0.403%	Motiva, Huntsman, Fina, Clark
4	Deer Park	3,172,917,528	**$ 14,068,346.96**	0.443%	Shell, Rohm & Haas, Calpine
5	Houston	3,683,858,290	**$ 14,000,000.00**	0.380%	Lyondell, Shell, Champions Paper
6	La Porte	2,957,450,657	**$ 12,631,487.57**	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
7	Beaumont	2,506,554,609	**$ 12,474,171.00**	0.498%	Exxon \ Mobil, Goodyear, Du Pont
8	Lake Jackson, Clute	2,888,875,477	**$ 9,000,000.00**	0.312%	Dow, BASF
9	Corpus Christi	2,442,301,092	**$ 6,104,418.00**	0.250%	Koch, Citgo, Coastal, Valero
10	Orange	957,364,212	**$ 4,993,323.00**	0.522%	DuPont, Bayer, Chevron
11	Port Neches	454,793,500	**$ 2,385,960.00**	0.525%	Huntsman, Mobil, Motiva, Air Liquide
12	Freeport	347,692,230	**$ 1,206,667.07**	0.347%	Shintech, Schenectady, DSM
13	Nederland	238,898,842	**$ 940,849.00**	0.394%	Air Liquide, Sun, Unocal
14	Liverpool	595,230,130	**$ 350,000.00**	0.059%	Innovene, Equistar, Solutia
15	Bridge City	29,453,613	**$ 79,000.00**	0.268%	Firestone

Hugh L. Landrum & Associates, Inc.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Baytown	**5,439,741,259**	$ 24,556,958.87	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
2	Houston	**3,683,858,290**	$ 14,000,000.00	0.380%	Lyondell, Shell, Champions Paper
3	Port Arthur	**3,500,000,000**	$ 14,100,000.00	0.403%	Motiva, Huntsman, Fina, Clark
4	Deer Park	**3,172,917,528**	$ 14,068,346.96	0.443%	Shell, Rohm & Haas, Calpine
5	La Porte	**2,957,450,657**	$ 12,631,487.57	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
6	Pasadena	**2,952,527,965**	$ 15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
7	Lake Jackson, Clute	**2,888,875,477**	$ 9,000,000.00	0.312%	Dow, BASF
8	Beaumont	**2,506,554,609**	$ 12,474,171.00	0.498%	Exxon \ Mobil, Goodyear, Du Pont
9	Corpus Christi	**2,442,301,092**	$ 6,104,418.00	0.250%	Koch, Citgo, Coastal, Valero
10	Orange	**957,364,212**	$ 4,993,323.00	0.522%	DuPont, Bayer, Chevron
11	Liverpool	**595,230,130**	$ 350,000.00	0.059%	Innovene, Equistar, Solutia
12	Port Neches	**454,793,500**	$ 2,385,960.00	0.525%	Huntsman, Mobil, Motiva, Air Liquide
13	Freeport	**347,692,230**	$ 1,206,667.07	0.347%	Shintech, Schenectady, DSM
14	Nederland	**238,898,842**	$ 940,849.00	0.394%	Air Liquide, Sun, Unocal
15	Bridge City	**29,453,613**	$ 79,000.00	0.268%	Firestone

Hugh L. Landrum & Associates, Inc.

Adopted Pay Plan

Lake Jackson

City of Enchantment

City of Lake Jackson

Proposed Compensation Plan
FY 2014-15

25 Oak Drive
Lake Jackson, Texas

Employee Classification/Compensation

Executive Summary

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

In recent years, the City has faced numerous budget challenges. Due to budget constraints we have not been able to keep pace with the market, and have begun to experience difficulty hiring and retaining employees. This trend continues.

Due to the ailing economy and reduced city revenues, the City has chosen not to fund several positions in the General Fund for the last five years. Thanks to all of the hard work of employees in keeping cost low and working short-handed, the City has been able to continue to provide excellent services during the lean times.

As part of the City's commitment to hire and retain qualified employees, this year the City has budgeted for market adjustments to all pay ranges and a 2% merit increase.

Compensation Study

Each year the city studies the municipal market to see if it provides a competitive compensation plan that accomplishes the following goals:

- Encourage excellent service by tying salary increases to job performance rather than tenure;
- Reward employees for their job performance and accomplishment of goals;
- Provide a competitive compensation package that takes into consideration the City's fiscal resources.
- Provide consistent administration of pay policies among all City departments.

A comprehensive salary study is conducted each year using TML salary data. Surveyed cities were selected based on a population size of 20,000 to 40,000 across the state.

The Compensation Plan is divided into three distinct segments; market adjustments, merit increases and lump sum merit payment.

Market Adjustments

Starting salaries are based on the 65th percentile of minimum pay. The top of range is 30 to 40% above the starting pay based on the comparative market. Though the starting pay for many positions has fallen below the 65th percentile, pay ranges have not been adjusted due to the economy. This year we are recommending that ranges and the employees inside each range be adjusted 2% - 5% based on their respective salary surveys.

Merit Increases

Performance evaluations for employees are completed once a year for all employees and are distributed throughout the first part year for each classification group, regardless of the anniversary date of an employee's employment. Merit increases are awarded during this time frame. There is no set time interval employees can expect to reach the top salary of their range.

A merit increase of 2% has been proposed for the FY 2014-15 budget.

Lump Sum Merit Payment

Over the past several years the City Council has provided lump sum merit payments to employees based on previous year salary savings. Since a market and merit adjustment has been proposed, lump sum payments are not recommended for the FY 2014-15 budget.

PROPOSED PAY PLAN
FY 2014-15

Service / Maintenance: FY 2014-15

Grade		Position	Minimum	Midpoint	Maximum	2014-15 Adjustment:	TML Survey Minimum Pay	65th Percentile Starting Pay
110	4	Laborer I	11.00	13.18	15.35			
	2	Groundskeeper I	22,880	27,404	31,928	2%		
120	29	**Laborer II**	12.10	14.53	16.95			
	6	Groundskeeper II	25,168	30,212	35,256			
	8	Custodian				2%	2% Below	$12.10
	1	Asst. Aquatics Coordinator						
	1	Meter Reader						
130	12	**Refuse Drive**	13.55	16.25	18.95			
	6	Light Equipment Operator	28,184	33,800	39,416	2%	8% Below	$14.30
140	2	**Humane Officer**	13.90	16.68	19.45	3%	13% Below	$15.30
			28,912	34,684	40,456			
150	13	Crew Leader	16.35	19.60	22.85	2%	8% Below	$17.20
	1	Lead Humane Officer	34,008	40,768	47,528			

Office / Clerical: FY 2014-15

Grade		Position	Minimum	Midpoint	Maximum	2014-15 Adjustment:	TML Survey Minimum Pay	65th Percentile Starting Pay
210	2	**Cashier**	11.55	13.85	16.15	3%	17% Below	$13.20
	5	Recreation Leader	24,024	28,808	33,592			
220	1	**Accounting Clerk**	12.20	14.65	17.10	3%	11% Below	$13.30
	1	Payroll Clerk	25,376	30,472	35,568			
230	3	**Deputy Court Clerk**	13.00	15.60	18.20	2%	10% Below	$14.00
	2	Customer Service Rep	27,040	32,448	37,856			
240	11	**Secretary**	13.65	16.38	19.10	2%	7% Below	$14.30
	1	Finance Technician	28,392	34,060	39,728			
	1	Service Writer						

Technical: FY 2014-15

Grade		Position	Minimum	Midpoint	Maximum	2014-15 Adjustment:	TML Survey Minimum Pay	65th Percentile Starting Pay
310	8	**Communication Specialist**	15.05 31,304	18.05 37,544	21.05 43,784	3%	10% Below	$ 16.00
320	1 2	**Mechanic I** Welder	14.70 30,576	17.65 36,712	20.60 42,848	2%	1% Above	☑
~~**325**~~	~~1~~	~~**Deputy City Secretary**~~	~~16.00~~ ~~33,280~~	~~19.23~~ ~~39,988~~	~~22.45~~ ~~46,696~~	~~5%~~	~~42% Below~~	~~$ 21.60~~
330	1 1 1	**Personnel Generalist** Buyer Lab Technician	16.95 35,256	20.33 42,276	23.70 49,296	2%	8% Below	$ 18.00
340	3 1 8 2	**Mechanic II** Paint & Body Tech Operator Communication Leader	16.40 34,112	19.68 40,924	22.95 47,736	2%	1% Above	☑
350	1 1	**Traffic Technician** Lead Mechanic	17.30 35,984	20.75 43,160	24.20 50,336	2%	6% Below	$ 17.90
370	1 1 1 1 1	**Building Inspector** Code Enforcement Officer Engineering Assistant Apartment Inspector Health Inspector	18.90 39,312	22.68 47,164	26.45 55,016	2%	4% Below	$ 19.20
380	1	**Engineering Technician**	19.00 39,520	22.80 47,424	26.60 55,328	2%	3% Above	☑
390	1	**Deputy City Secretary**	19.50 40,560	23.40 48,672	27.30 56,784	21.88%	11% Below	$ 21.60

Sworn Personnel: FY 2014-15

Grade		Position	Minimum	Midpoint	Maximum	2014-15 Adjustment:	TML Survey Minimum Pay	65th Percentile Starting Pay
500		Patrol Officer I	19.10 40,473			3%		
505	3	Motorcycle Officer	20.15 41,912	23.18 48,204	26.20 54,496	3%		
510	25	**Patrol Officer II**	20.15 42,698	23.18 49,108	26.20 55,518	3%	15% Below	$48,200
515	5 1	Detective Sergeant Narcotics Sergeant	26.85 55,848	30.90 64,272	34.95 72,696	3%		
520	1	Community Relations Officer	23.50 48,880	27.03 56,212	30.55 63,544	3%		
525	4	Corporal	23.50 49,797	27.03 57,266	30.55 64,735	3%		
530	4	**Patrol Sergeant**	26.85 56,895	30.90 65,477	34.95 74,059	3%	15% Below	$63,900

Professional: FY 2014-15

Grade		Position	Minimum	Midpoint	Maximum	2014-15 Adjustment:	TML Survey Minimum Pay	65th Percentile Starting Pay
620	1	**Accountant**	18.40	22.08	25.75			
	1	Administrative Assistant	38,272	45,916	53,560	3%	19% Below	$44,200
	1	Volunteer Coordinator						
630	2	**Systems Analyst**	22.90	26.28	30.65	3%	18% Below	$52,300
			45,552	54,652	63,752			
640	1	**Engineer**	29.90	35.88	41.85	3%	18% Below	$71,100
			62,192	74,620	87,048			

Management / Supervision: FY 2014-15

Grade		Position	Minimum	Midpoint	Maximum	2014-15 Adjustment:	TML Survey Minimum Pay	65th Percentile Starting Pay
720	1 1	**Municipal Court Clerk** Cust Service Supervisor	19.30 40,144	23.15 48,152	27.00 56,160	5%	36% Below	$51,900
730	5 3	**Foreman** Recreation Coordinators	19.80 41,184	23.75 49,400	27.70 57,616	2%	8% Below	$43,400
740	1	**Garage Supervisor**	22.60 47,008	27.13 56,420	31.65 65,832	3%	15% Below	$52,600
750	1 1 1	**Parks Superintendent** Civic Center Manager Asst. Bldg. Official	23.55 48,984	28.25 58,760	32.95 68,536	3%	17% Below	$55,800
760	1 1 1	**Building Official** Utilities Superintendent PW Superintendent	27.00 56,160	32.40 67,392	37.80 78,624	3%	13% Below	$61,500
770	3	**Police Lieutenant** Asst. Finance Director Asst. Parks & Rec. Director	30.80 64,064	36.98 76,908	43.15 89,752	2%	8% Below	$68,100
780	1	**MIS Manager**	29.65 61,672	35.58 73,996	41.50 86,320	2%	1% Above	
790	1	**Asst. Police Chief**	35.45 73,736	42.53 88,452	49.60 103,168	4%	25% Below	$88,800

Directors: FY 2014-15

Grade		Position	Minimum		Maximum	2014-15 Adjustment:	TML Survey Actual Pay	50th Percentile Actual Pay
800	1	**City Secretary**	28.85 60,008	34.63 72,020	40.40 84,032	3%	11% Below	$64,900
810	1	**Fire Marshal**	29.90 62,192	35.88 74,620	41.85 87,048	3%	14% Below	$68,700
825	1	**Personnel Director**	35.85 74,568	43.03 89,492	50.20 104,416	3%	14% Below	$82,600
820	1	**Parks & Recreation Director**	37.55 78,104	45.08 93,766	52.60 109,408	4%	24% Below	$93,400
830	1	**City Engineer**	40.20 83,616	48.23 100,308	56.25 117,000	3%	10% Below	$99,400
840	1	**Public Works Director**	42.30 87,984	50.75 105,560	59.20 123,136	5%	33% Below	$111,400
850	1	**Police Chief**	43.20 89,856	51.83 107,796	60.45 125,736	4%	27% Below	$109,200
860	1	**Finance Director**	40.85 84,968	49.00 101,920	57.15 118,872	4%	29% Below	$105,500
870	1	**Assistant City Manager**	47.35 98,488	56.80 118,144	66.25 137,800	4%	27% Below	$120,200

Council Appointed Employees: FY 2014-15

Grade		Position	Current Salary		Budgeted	2014-15 Adjustment:	50th Percentile Actual Pay	65th Percentile Actual Pay
999	1	Alt. Judge	$ 15,600		$16,250	Market - 2% Merit – 2%		
999	1	**Municipal Court Judge**	$ 45,032		$47,000	Market - 2% Merit – 2%	$41,700	$52,100
	1	**City Attorney**	$ 102,294		$107,000	Market - 2% Merit – 2%	$107,000	$109,300
997	1	**City Manager**	$ 153,608		$160,000	Market - 2% Merit – 2%	$154,700	$164,700

Regular Part-time & Seasonal: FY 2014-15

Grade		Position	Minimum	Maximum
400	4	Child Care Attendant	$ 8.00	$ 8.50
910		Lifeguard Cashier Recreation Attendants Laborer Clerk	$8.00	$ 8.00
920		WSI Swim Instructor	$ 8.00	$ 8.00
940		Recreation Instructor	$ 7.50	$ 15.00
950	12	Crossing Guard	$ 15.00	$ 15.00
960		Head Lifeguard	$ 9.00	$ 9.00

AUTHORIZED POSITIONS GENERAL FUND	FY 2010-11 FULL-TIME	FY 2011-12 FULL-TIME	FY 2012-13 FULL-TIME	FY 2013-14 FULL-TIME	FY 2014-15 FULL-TIME	PART-TIME SEASONAL
ADMINISTRATION	10.50	10.50	10.50	10.50	10.50	0.10
FINANCE	10.00	10.00	10.00	10.00	10.00	0.15
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00	0.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00
POLICE	60.00	60.00	60.00	60.00	60.00	2.25
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	0.34
STREET	6.83	6.83	6.83	6.83	6.83	0.00
DRAINAGE	14.83	14.83	14.83	14.83	14.83	0.89
CODE ENFORECMENT	8.00	8.00	8.00	8.00	7.50	0.00
PARKS	13.50	13.50	13.50	13.50	13.50	1.59
RECREATION	13.50	13.50	13.50	13.50	13.50	18.22
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**	**164.66**	**164.16**	**23.53**

Note: Seasonal/Part-Time are calculated as full-time equivalents.

AUTHORIZED POSITIONS UTILITY FUND	FY 2010-11 FULL-TIME	FY 2011-12 FULL-TIME	FY 2012-13 FULL-TIME	FY 2013-14 FULL-TIME	FY 2014-15 FULL-TIME	PART-TIME SEASONAL
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	6.00	0.00
WATER	11.50	11.50	11.50	11.50	11.50	0.00
WASTEWATER	19.50	19.50	19.50	19.50	20.00	0.50
SANITATION	25.34	25.34	25.34	25.34	25.34	0.00
TOTAL UTILITY FUND	**62.34**	**62.34**	**62.34**	**62.34**	**62.84**	**0.50**

TOTAL ALL FUNDS COMBINED	**227.00**	**227.00**	**227.00**	**227.00**	**227.00**	**24.03**

Certification Pay FY 14-15

License Name	Monthly Amount	Annual	Proposed
Master Peace Officer	$150	$ 1,800	No change
Advanced Peace Officer	100	1,200	No change
Water License A	75	900	No change
Wastewater License A	75	900	No change
Advanced Telecommunicator	75	900	No change
Certified Municipal Court Clerk (Level III)	75	900	No change
Intermediate Peace Officer	50	600	No change
Fire Inspector Certification	50	600	No change
Water License B	40	480	No change
Wastewater License B	40	480	No change
CNG Tank Inspector	40	480	New
Intermediate Telecommunicator	35	420	No change
Certified Level II (Municipal Court)	35	420	No change
Water License C	15	180	No change
Wastewater License C	15	180	No change
Herbicide & Pesticide License	15	180	No change
Lift Station License	15	180	No change
Laboratory Analyst	15	180	No change
ASE / Vehicle Safety / UST Facility Operator – Maximum 2 Licenses	15	180	New

Evaluation Schedule

	Employee Input Forms Turned-In	Evaluations to Director	Evaluations to Personnel	Evaluation Returned to Supervisor	Evaluation Interviews Completed & Returned to Personnel	Adjustment Appears on Paycheck
SERVICE / MAINTENANCE **OFFICE / CLERICAL**	Sep 1, 2014	Sep 30, 2014	Oct 6, 2014	Oct 13, 2014	Nov 3, 2014	Nov 7, 2014
TECHNICAL **SWORN PERSONNEL**	Sep 30, 2014	Oct 27, 2014	Nov 3, 2014	Nov 10, 2014	Dec 1, 2014	Dec 5, 2014
PROFESSIONAL **MGMT / SUPERVISION**	Oct 27, 2014	Nov 21, 2014	Dec 1, 2014	Dec 8, 2014	Dec 29, 2014	Jan 2, 2015
DIRECTORS	Dec 8, 2014				Jan 26, 2015	Jan 30, 2015

These deadlines must be observed in order to process performance evaluations for appropriate merit increases. All evaluations should be submitted to Personnel to be logged and reviewed prior to employee evaluation interview.

2014 COMPENSATION SURVEY

FY 2014-15 Market Adjustment Summary	Grade		Budgeted Market Adjustment	Texas Survey	H-GAC Survey
Laborer II	120	11.85	2%	2%	7%
Refuse Driver	130	13.25	2%	8%	15%
Humane Officer	140	13.60	3%	13%	7%
Crew Leader	150	16.00	2%	8%	8%
			2%	**8%**	**9%**
Cashier	210	11.30	3%	17%	4%
Accounting Clerk	220	11.95	3%	11%	11%
Deputy Court Clerk	230	12.75	3%	10%	15%
Secretary	240	13.35	2%	7%	9%
			3%	**11%**	**10%**
Communications Specialist	310	14.60	3%	10%	6%
Deputy City Secretary	325	15.25	5%	42%	36%
Personnel Generalist	330	16.60	2%	8%	5%
Mechanic II / Operator	340	16.05	2%	-1%	2%
Traffic Technician	350	16.95	2%	6%	16%
Building Inspector	370	18.50	2%	4%	3%
Engineering Technician	380	18.60	2%	-3%	-6%
			3%	**9%**	**9%**
Police Officer	510	19.55	3%	15%	5%
Police Sergeant	530	26.05	3%	16%	5%
			3%	**15%**	**5%**
Accountant	620	17.85	3%	19%	
System Analyst	630	21.25	3%	18%	
Engineer	640	29.00	3%	18%	
			3%	**18%**	
Facility Assistant	710	16.75	3%	11%	
Court Clerk	720	18.35	5%	36%	
Foreman	730	19.40	2%	8%	
Garage Supervisor	740	21.95	3%	15%	
Parks Superintendent	750	22.85	3%	17%	
Building Official	760	26.20	3%	13%	
Assistant Finance Director	765	28.50	2%	8%	
MIS Manager	780	29.05	2%	-1%	
Police Lieutenant	770	30.20	2%	8%	
Assistant Police Chief	790	34.05	4%	25%	
			3%	**14%**	
City Secretary	800	28.00	3%	11%	
Fire Marshal	810	29.00	3%	14%	
Parks & Rec Director	820	36.10	4%	24%	
Personnel Director	825	34.80	3%	14%	
City Engineer	830	39.00	3%	10%	
Public Works Director	840	40.25	5%	33%	
Finance Director	860	39.25	4%	29%	
Police Chief	850	41.50	4%	27%	
Assistant City Manager	870	45.50	4%	27%	
			4%	**21%**	
Municipal Court Judge		25.05	2%		
City Attorney		49.18	2%		
City Manager		73.85	2%		

LABORER II

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	16.06	19.13	22.19	20.76	38%
Farmers Branch	13.59	20.94	28.29	18.23	108%
Harker Heights	13.19	14.80	16.40	14.28	24%
Deer Park	12.75	14.90	17.05	14.47	34%
Burleson	12.48	14.98	17.47	16.26	40%
Duncanville	12.15	14.84	17.52	13.06	44%
Weatherford	12.05	14.46	16.87	12.73	40%
Cleburne	11.90	14.36	16.81	13.02	41%
Lake Jackson					
Kerrville	11.43	13.72	16.00	12.18	40%
Seguin	11.27	13.78	16.29	12.21	45%
Greenville	11.22	13.47	15.71	11.90	40%
Rosenberg	10.97	12.89	14.81	12.06	35%
Big Spring	10.87	13.71	16.54	10.87	52%
Friendswood	10.82	13.53	16.24	12.16	50%
Plainview	10.77	11.62	12.47	11.56	16%
Copperas Cove	9.60	11.87	14.14	10.40	47%
Kingsville	8.38	9.61	10.83	9.00	29%
Sherman				14.24	
Brownwood				11.05	

					AVG
75th Percentile	12.50	14.80	17.10	14.30	43%
65th Percentile	12.10	14.60	16.80	13.00	
50th Percentile	11.40	13.80	16.40	12.20	
25th Percentile	10.90	13.50	15.70	11.70	
Lake Jackson	11.85	13.65	15.40	12.45	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
West U. Place	14.30	17.16	20.02	15.82	40%
Seabrook	13.50	17.02	20.54	14.19	52%
Deer Park	12.75	14.90	17.05	14.47	34%
Tomball	12.67	14.91	17.14	13.72	35%
Lake Jackson					
Conroe	11.72	14.65	17.57	12.75	50%
Angleton	11.06	14.43	17.79	14.18	61%
Rosenberg	10.97	12.89	14.81	12.06	35%
Friendswood	10.82	13.53	16.24	12.16	50%

					AVG
75th Percentile	12.90	15.40	18.30	14.30	45%
65th Percentile	12.70	14.90	17.70	14.20	
50th Percentile	12.20	14.80	17.40	14.00	
25th Percentile	11.00	14.20	16.80	12.60	
Lake Jackson	11.85	13.65	15.40	12.45	30%

Laborer - Under immediate supervision, completes manual labor following basic routines in the construction, repair and maintenance of city services, facilities and grounds. Experience: 3 months.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	12.10	14.55	17.00	2%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	12.70	15.25	17.80	7%

Recommended Market Adjustment: 2%

REFUSE DRIVER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Huntsville	14.78	18.36	21.93	18.06	48%
University Park	14.35	17.10	19.84	17.51	38%
Weatherford	13.98	16.78	19.57	14.68	40%
Lake Jackson					
Cleburne	12.50	15.09	17.68	13.80	41%
Sherman				15.29	

					AVG
75th Percentile	14.50	17.40	20.40	17.50	42%
65th Percentile	14.30	17.10	19.80	16.60	
50th Percentile	14.20	16.90	19.70	15.30	
25th Percentile	13.60	16.40	19.10	14.70	
Lake Jackson	13.25	15.30	17.25	15.61	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Conroe	16.44	20.55	24.66	21.00	50%
Huntsville	14.78	18.36	21.93	18.06	48%
Lake Jackson	13.25				
Texas City				18.92	

					AVG
75th Percentile	15.60	20.00	24.00	20.00	49%
65th Percentile	15.30	19.80	23.70	19.50	
50th Percentile	14.80	19.50	23.30	18.90	
25th Percentile	14.00	18.90	22.60	18.50	
Lake Jackson	13.25	15.30	17.25	15.61	30%

Drives a rear loader sanitation vehicle and collects and disposes of solid waste in residential areas. Experience: 3 months as outside laborer.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	14.30	17.20	20.10	8%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	15.30	18.40	21.50	15%

Recommended Market Adjustment: 2%

HUMANE OFFICER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	19.46	23.18	26.90	26.90	38%
Rockwall	18.42	20.00	21.58	20.02	17%
Southlake	17.39	20.87	24.35	18.45	40%
Cleburne	16.81	20.29	23.76	19.50	41%
Seguin	15.97	19.54	23.10	15.97	45%
Colleyville	15.82	18.61	21.40	17.01	35%
Lancaster	15.79	19.24	22.68	17.08	44%
Keller	15.55	18.71	21.87	19.11	41%
Duncanville	15.31	18.69	22.07	16.32	44%
Farmers Branch	15.29	18.73	22.16	16.79	45%
Burleson	15.17	18.20	21.23	19.10	40%
Wylie	15.11	17.72	20.33	15.11	35%
Hurst	15.00	19.32	23.64	15.15	58%
La Porte	14.58	18.23	21.87	18.56	50%
Friendswood	14.06	17.58	21.09	15.91	50%
Waxahachie	14.05	17.57	21.09	15.01	50%
Deer Park	14.03	16.45	18.86	14.42	34%
Greenville	13.90	16.68	19.46	14.76	40%
Huntsville	13.81	17.16	20.50	14.38	48%
Schertz	13.62	15.80	17.97	13.49	32%
Lake Jackson					
Harker Heights	12.20	13.69	15.17	12.20	24%
Big Spring	12.00	15.13	18.26	12.00	52%
Plainview	10.77	11.62	12.47	12.47	16%
Copperas Cove	10.66	13.18	15.70	10.70	47%
Paris	9.66	11.31	12.95	10.65	34%
Kingsville	8.74	9.96	11.18	9.37	28%
Corinth				15.80	
Sherman				13.50	
Brownwood			-	11.66	
75th Percentile	15.70	19.10	22.10	17.10	AVG 40%
65th Percentile	15.30	18.70	21.90	16.40	
50th Percentile	14.80	18.00	21.20	15.20	
25th Percentile	13.70	16.00	18.40	13.50	
Lake Jackson	13.60	15.60	17.70	13.75	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
West University Pla	17.52	21.02	24.52	24.52	40%
Webster	16.39	20.07	23.74	16.23	45%
Seabrook	14.90	18.79	22.67	20.04	52%
La Porte	14.58	18.23	21.87	18.56	50%
Friendswood	14.06	17.58	21.09	15.91	50%
Deer Park	14.03	16.45	18.86	14.42	34%
Huntsville	13.81	17.16	20.50	14.38	48%
Lake Jackson					
Conroe	13.41	16.76	20.11	15.52	50%
Angleton	13.35	15.46	17.57	11.50	32%
Pearland	13.11	16.39	19.67	13.44	50%
Humble				28.57	
Texas City				17.28	
75th Percentile	14.80	18.60	22.50	18.90	AVG 45%
65th Percentile	14.50	18.10	21.80	17.50	
50th Percentile	14.00	17.40	20.80	16.10	
25th Percentile	13.50	16.50	19.80	14.40	
Lake Jackson	13.60	15.60	17.70	13.75	30%

Enforces animal and rabies control and licensing permit regulations within the municipality. Impounds, treats and disposes of stray animals. Responds to public complaints concerning dead, injured or stray animals. Education: High School/GED diploma; Experience: None.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	15.30	18.40	21.50	13%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	14.50	17.40	20.30	7%

Recommended Market Adjustment: 3%

CREWLEADER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Southlake	19.76	24.70	29.64	21.23	50%
University Park	19.46	23.18	26.90	26.51	38%
Rockwall	19.34	21.00	22.66	20.19	17%
Deer Park	18.86	22.07	25.27	23.97	34%
Farmers Branch	18.78	23.25	27.71	23.53	48%
Keller	18.52	22.29	26.05	20.78	41%
Duncanville	17.85	21.80	25.75	19.13	44%
Seguin	16.79	20.54	24.29	20.09	45%
Burleson	16.72	20.07	23.41	16.72	40%
Wylie	16.68	19.89	23.10	21.65	38%
Lake Jackson					
Hurst	15.93	21.52	27.11	20.21	70%
Lancaster	15.79	19.24	22.68	15.79	44%
Kerrville	15.29	18.42	21.54	17.20	41%
Cleburne	15.23	18.38	21.53	15.23	41%
Waxahachie	14.83	18.54	22.25	15.28	50%
Huntsville	14.78	18.36	21.93	19.32	48%
Harker Heights	13.72	15.39	17.06	14.28	24%
Big Spring	12.61	15.90	19.18	12.61	52%
Kingsville	11.88	13.22	14.56	13.33	23%
Friendswood	11.78	14.73	17.67	14.12	50%
Corinth				19.38	
Sherman				17.30	
Brownwood			-	15.39	

					AVG
75th Percentile	18.60	21.90	25.80	20.50	42%
65th Percentile	17.20	21.20	24.60	20.10	
50th Percentile	16.30	20.00	22.90	19.10	
25th Percentile	14.80	18.40	21.50	15.30	
Lake Jackson	16.00	18.40	20.80	17.79	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Tomball	19.28	22.68	26.08	21.43	35%
Deer Park	18.86	22.07	25.27	23.97	34%
West U. Place	17.52	21.02	24.52	19.79	40%
Lake Jackson					
Angleton	14.46	18.01	21.55	17.43	49%
Conroe	13.41	16.76	20.11	17.18	50%
La Marque	12.29	15.17	18.04	14.26	47%
Friendswood	11.78	14.73	17.67	14.12	50%
Humble				24.03	
Texas City				22.04	

					AVG
75th Percentile	18.20	21.50	24.90	22.00	44%
65th Percentile	17.20	20.70	24.20	21.60	
50th Percentile	14.50	18.00	21.60	19.80	
25th Percentile	12.90	16.00	19.10	17.20	
Lake Jackson	16.00	18.40	20.80	17.79	30%

Leads and participates in the work of crew performing equipment operations, manual labor and semi-skilled tasks in City Public Works projects. Education: High School/GED diploma, Experience: 3 years experience.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	17.20	20.65	24.10	8%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	17.20	20.65	24.10	8%

Recommended Market Adjustment: 2%

CASHIER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Rockwall	15.91	17.28	18.64	16.31	17%
Farmers Branch	14.70	18.58	22.45	20.48	53%
Hurst	14.17	17.60	21.03	14.38	48%
Kyle	13.53	15.41	17.29	15.43	28%
Huntsville	12.91	16.04	19.17	14.66	48%
Seguin	12.45	15.23	18.00	13.43	45%
Big Spring	12.30	15.74	19.18	12.30	56%
Paris	11.77	15.98	20.19	17.52	72%
Lake Jackson					
Plainview	10.77	12.00	13.23	11.60	23%
Kingsville	9.19	10.53	11.86	9.89	29%
La Porte	7.14	8.16	9.18	8.82	29%

					AVG
75th Percentile	13.90	16.70	19.70	15.90	41%
65th Percentile	13.20	16.00	19.20	15.00	
50th Percentile	12.50	15.70	18.60	14.40	
25th Percentile	11.30	13.60	15.30	12.00	
Lake Jackson	11.30	13.05	14.70	11.30	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Seabrook	13.50	17.02	20.54	15.28	52%
Huntsville	12.91	16.04	19.17	14.66	48%
Conroe	11.72	18.19	24.66	15.97	110%
Angleton	11.63	14.46	17.29	12.52	49%
Lake Jackson					
Richmond	10.40	13.03	15.66	12.31	51%
La Marque	10.27	11.39	12.51	10.93	22%
La Porte	7.14	8.16	9.18	8.82	29%
Humble			-	18.18	
Texas City			-	13.12	

					AVG
75th Percentile	12.30	16.50	19.90	15.30	52%
65th Percentile	11.70	15.90	19.00	14.80	
50th Percentile	11.60	14.50	17.30	13.10	
25th Percentile	10.30	12.20	14.10	12.30	
Lake Jackson	11.30	13.05	14.70	11.30	30%

Receives payments from the public. Sorts and counts money. Education: High school/GED diploma; Experience: 6 months handling money required.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	13.20	15.85	18.50	17%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	11.70	14.05	16.40	4%

Recommended Market Adjustment: 3%

ACCOUNTING CLERK

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	16.06	19.13	22.19	22.19	38%
Keller	14.73	17.73	20.73	20.73	41%
Cleburne	14.50	16.53	18.56	16.81	28%
Hurst	14.17	17.60	21.03	15.08	48%
Kyle	13.53	15.41	17.29	15.27	28%
Waxahachie	13.32	16.66	19.99	15.27	50%
Harker Heights	13.19	14.80	16.40	13.19	24%
Duncanville	13.12	16.02	18.92	14.71	44%
Seguin	13.09	16.01	18.92	13.62	45%
Friendswood	12.85	16.07	19.28	15.52	50%
Lake Jackson					
Schertz	11.63	13.49	15.34	11.51	32%
Plainview	10.77	12.00	13.23	12.57	23%
Wylie	10.70	12.54	14.38	13.69	34%
Paris	9.43	11.03	12.63	11.56	34%
Kingsville	9.19	10.53	11.86	9.82	29%
Copperas Cove	9.17	11.01	12.84	9.27	40%
Corinth			-	15.35	
Brownwood			-	12.60	

					AVG
75th Percentile	13.70	16.60	19.50	15.30	37%
65th Percentile	13.30	16.10	18.90	15.30	
50th Percentile	13.10	15.70	17.90	14.20	
25th Percentile	10.80	12.40	14.10	12.60	
Lake Jackson	11.95	13.80	15.55	13.49	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Seabrook	14.18	17.88	21.58	15.28	52%
Tomball	13.64	16.05	18.46	14.60	35%
Friendswood	12.85	16.07	19.28	15.52	50%
Lake Jackson					
Conroe	11.72	15.26	18.80	14.88	60%
La Marque	10.78	11.95	13.12	11.00	22%
Humble			-	18.18	

					AVG
75th Percentile	13.60	16.10	19.30	15.50	44%
65th Percentile	13.30	16.10	19.10	15.30	
50th Percentile	12.90	16.10	18.80	15.10	
25th Percentile	11.70	15.30	18.50	14.70	
Lake Jackson	11.95	13.80	15.55	13.49	30%

Job Summary (Clerk-Journeyman Level): Procedures and outlines of assignments are provided. However, the clerical steps can vary in nature and sequence, depending on the task. The incumbent may select appropriate methods from a wide variety of procedures or make simple adaptations and interpretations of a limited number of substantive guides and manuals. Work requires a familiarity with the terminology of the office unit. Education: High School/GED diploma; Experience: 2 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	13.30	16.00	18.70	11%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	13.30	16.00	18.70	11%

Recommended Market Adjustment: 3%

DEPUTY COURT CLERK

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Rockwall	18.42	20.54	22.66	20.96	23%
Coppell	16.45	19.74	23.03	18.15	40%
Deer Park	16.25	19.05	21.85	18.66	34%
Colleyville	15.82	18.61	21.40	15.82	35%
Wylie	14.39	16.87	19.35	18.42	34%
Hurst	14.17	17.60	21.03	15.26	48%
Huntsville	13.81	17.16	20.50	16.27	48%
Schertz	13.62	15.80	17.97	13.67	32%
Farmers Branch	13.59	16.65	19.70	16.96	45%
Kyle	13.37	15.23	17.09	13.76	28%
Waxahachie	13.32	16.66	19.99	13.89	50%
Kerrville	13.21	15.86	18.50	13.21	40%
Burleson	13.03	15.63	18.23	13.68	40%
Copperas Cove	12.88	15.93	18.97	15.28	47%
Lake Jackson					
Weatherford	12.68	15.22	17.75	13.32	40%
La Porte	12.46	15.58	18.69	14.85	50%
Kingsville	9.19	10.53	11.86	10.45	29%
Corinth				15.87	
Sherman				13.50	

					AVG
75th Percentile	14.40	17.60	21.00	16.60	39%
65th Percentile	14.00	17.00	20.20	15.90	
50th Percentile	13.60	16.60	19.40	15.30	
25th Percentile	13.00	15.60	18.20	13.70	
Lake Jackson	12.75	14.70	16.60	13.33	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
West U. Place	22.89	27.47	32.05	29.61	40%
Deer Park	16.25	19.05	21.85	18.66	34%
Webster	14.70	18.00	21.29	15.84	45%
Richmond	14.22	17.82	21.41	16.94	51%
Huntsville	13.81	17.16	20.50	16.27	48%
Lake Jackson					
La Porte	12.46	15.58	18.69	14.85	50%
La Marque	10.78	12.01	13.24	11.95	23%
Texas City			-	15.61	

					AVG
75th Percentile	15.50	18.50	21.60	17.40	42%
65th Percentile	14.70	18.00	21.40	16.60	
50th Percentile	14.20	17.80	21.30	16.10	
25th Percentile	13.10	16.40	19.60	15.40	
Lake Jackson	12.75	14.70	16.60	13.33	30%

Job Summary: Performs general clerical and bookkeeping duties necessary for the efficient operation of the Municipal Court including the initiation, processing, and maintenance of legal documents. Collects and accounts for various fines, fees and bonds.
Education: High School/GED diploma; Experience: none.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	14.00	16.80	19.60	10%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	14.70	17.65	20.60	15%

Recommended Market Adjustment: 3%

SECRETARY

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Cleburne	16.81	20.29	23.76	19.99	41%
Burleson	16.62	19.95	23.27	18.18	40%
Coppell	16.45	19.74	23.03	18.96	40%
Kyle	16.30	18.57	20.83	18.33	28%
Hurst	15.93	21.59	27.25	18.66	71%
La Porte	14.58	18.23	21.87	17.27	50%
Duncanville	14.17	17.31	20.44	16.66	44%
Waxahachie	14.05	17.57	21.09	16.30	50%
Weatherford	13.98	16.78	19.57	15.31	40%
Rosenberg	13.82	16.24	18.66	16.25	35%
Wylie	13.69	16.05	18.41	15.89	34%
Southlake	13.61	16.34	19.06	14.74	40%
Lake Jackson					
Greenville	13.23	15.88	18.52	13.36	40%
Seguin	13.09	16.01	18.92	15.30	45%
Friendswood	12.85	16.07	19.28	16.43	50%
Paris	10.93	12.79	14.65	14.64	34%
Plainview	10.77	12.00	13.23	12.40	23%
Sherman				15.50	
Brownwood				13.61	

					AVG
75th Percentile	15.90	18.60	21.90	17.70	42%
65th Percentile	14.30	17.80	20.90	16.60	
50th Percentile	14.00	16.80	19.60	16.30	
25th Percentile	13.20	16.10	18.70	15.00	
Lake Jackson	13.35	15.40	17.40	12.45	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
West U. Place	15.30	18.36	21.42	18.45	40%
The Woodlands	14.74	18.65	22.55	20.09	53%
La Porte	14.58	18.23	21.87	17.27	50%
Conroe	14.35	19.51	24.66	19.38	72%
Rosenberg	13.82	16.24	18.66	16.25	35%
Lake Jackson	13.35				
La Marque	13.30	14.75	16.20	17.27	22%
Friendswood	12.85	16.07	19.28	16.43	50%
Texas City				17.52	

					AVG
75th Percentile	14.60	18.50	22.20	18.70	46%
65th Percentile	14.50	18.30	21.80	18.00	
50th Percentile	14.10	18.20	21.40	17.40	
25th Percentile	13.30	16.20	19.00	17.10	
Lake Jackson	13.35	15.40	17.40	25,896.00	30%

Performs clerical work and minor administrative and business duties to relieve officials of administrative details. Compiles and summarizes data for reports. Schedules appointments and makes reservations. Performs duties using some independent judgment.
Education: High School/GED diploma; Experience: 2 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	14.30	17.20	20.10	7%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	14.50	17.40	20.30	9%

Recommended Market Adjustment: 2%

COMMUNICATION SPECIALIST

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	21.23	25.29	29.35	28.17	38%
Rockwall	18.42	20.54	22.66	19.11	23%
Coppell	18.10	21.72	25.34	20.08	40%
Deer Park	17.93	21.00	24.06	20.83	34%
Hurst	17.82	22.84	27.85	18.59	56%
Keller	16.74	19.81	22.87	19.43	37%
Seguin	16.42	19.23	22.03	17.34	34%
Wylie	16.28	19.09	21.89	18.13	34%
Farmers Branch	15.90	19.48	23.05	18.77	45%
Burleson	15.83	19.00	22.17	16.83	40%
Friendswood	15.43	19.29	23.14	20.12	50%
Weatherford	15.25	18.30	21.35	17.82	40%
Cleburne	15.23	18.38	21.53	15.61	41%
Lancaster	14.92	18.14	21.35	15.88	43%
Waxahachie	14.83	18.54	22.25	15.59	50%
Lake Jackson					
La Porte	14.58	18.23	21.87	16.62	50%
Greenville	14.57	18.42	22.27	15.92	53%
Kerrville	14.55	16.13	17.70	15.40	22%
Schertz	13.62	15.80	17.97	14.48	32%
Paris	13.32	15.59	17.85	15.75	34%
Plainview	12.37	13.36	14.34	13.23	16%
Copperas Cove	11.91	14.73	17.54	13.45	47%
Kingsville	11.38	12.54	13.70	11.72	20%
Sherman			-	15.29	
Brownwood			-	14.23	

					AVG
75th Percentile	16.60	19.60	23.00	18.80	38%
65th Percentile	16.00	19.20	22.40	18.00	
50th Percentile	15.30	18.50	22.00	16.60	
25th Percentile	14.60	17.10	19.70	15.40	
Lake Jackson	14.60	16.75	18.95	15.83	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Deer Park	17.93	21.00	24.06	20.83	34%
West U. Place	17.19	20.63	24.07	18.88	40%
Webster	16.39	20.07	23.74	19.04	45%
The Woodlands	15.85	15.85	15.85	16.60	
Tomball	15.44	18.16	20.88	18.05	35%
Friendswood	15.43	19.29	23.14	20.12	50%
Seabrook	14.86	18.32	21.78	17.00	47%
Lake Jackson					
La Porte	14.58	18.23	21.87	16.62	50%
Conroe	14.35	17.94	21.52	16.99	50%
Angleton	14.18	17.16	20.13	15.38	42%
La Marque	13.30	14.75	16.20	13.77	22%
Richmond	13.17	16.50	19.83	16.70	51%
Humble			-	21.27	
Texas City			-	19.68	

					AVG
75th Percentile	16.00	19.50	23.30	19.50	42%
65th Percentile	15.50	18.50	22.10	19.00	
50th Percentile	15.10	18.20	21.70	17.50	
25th Percentile	14.30	17.00	20.10	16.60	
Lake Jackson	14.60	16.75	18.95	15.83	30%

Job Summary: Receives requests for police, fire, and emergency medical services via multi-line telephones, including E911 lines and computer-aided dispatch; dispatches public safety units; operates various telecommunications equipment; simultaneously attends to telephone and radio traffic while inputting and extracting data from computer systems. May prepare reports and maintain files. Education: High school/GED diploma; Experience: None; Typing Skill: 30 wpm

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	16.00	19.20	22.40	10%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	15.50	18.60	21.70	6%

Recommended Market Adjustment: 3%

OPERATOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Deer Park	18.86	22.07	25.27	25.78	34%
Huntsville	16.93	21.04	25.14	20.73	48%
Rosenberg	16.12	19.35	22.57	18.47	40%
Lake Jackson					
Keller	15.55	18.71	21.87	21.24	41%
Kerrville	15.29	18.42	21.54	16.20	41%
Seguin	15.20	18.59	21.98	19.96	45%
La Porte	15.16	18.95	22.74	16.15	50%
Weatherford	14.62	17.55	20.47	17.19	40%
Greenville	14.57	17.48	20.39	14.38	40%
Friendswood	14.06	17.58	21.09	16.80	50%
Harker Heights	13.19	14.80	16.40	13.30	24%
Cleburne	13.14	15.85	18.56	16.40	41%
Big Spring	12.61	15.90	19.18	16.14	52%
Copperas Cove	12.28	15.19	18.09	13.11	47%
Plainview	12.11	13.08	14.04	13.42	16%
Paris	9.90	15.83	21.75	18.00	120%
Kingsville	8.74	10.93	13.12	10.78	50%
Sherman			-	17.53	
Brownwood			-	13.63	

					AVG
75th Percentile	15.30	18.70	22.00	18.20	46%
65th Percentile	15.20	18.50	21.80	17.40	
50th Percentile	14.60	17.50	21.10	16.40	
25th Percentile	12.60	15.80	18.60	14.00	
Lake Jackson	16.05	18.50	20.85	16.50	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Tomball	21.28	25.04	28.79	27.82	35%
Deer Park	18.86	22.07	25.27	25.78	34%
Seabrook	17.28	21.79	26.30	25.66	52%
Huntsville	16.93	21.04	25.14	20.73	48%
Conroe	16.44	20.55	24.66	20.65	50%
Webster	16.39	20.07	23.74	19.87	45%
West U. Place	16.37	19.65	22.92	18.55	40%
Lake Jackson					
La Porte	15.16	18.95	22.74	16.15	50%
Friendswood	14.06	17.58	21.09	16.80	50%
Angleton	13.46	17.08	20.70	14.91	54%
Richmond	13.17	16.50	19.83	14.54	51%
Humble			-	22.72	
Texas City			-	20.35	

					AVG
75th Percentile	17.10	21.40	25.20	22.70	46%
65th Percentile	16.70	20.80	24.90	20.70	
50th Percentile	16.40	20.10	23.70	20.40	
25th Percentile	14.60	18.30	21.90	16.80	
Lake Jackson	16.05	18.50	20.85	16.50	30%

Job Summary: Performs a variety of semi-skilled technical and maintenance work in the operation, maintenance and repair of water treatment facilities and systems. Education: High School/GED diploma; License/Certification: Class C Water Certification; Experience: 3 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	15.20	18.25	21.30	-5%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	16.70	20.05	23.40	4%

Recommended Market Adjustment: 2%

DEPUTY CITY SECRETARY

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Coppell	24.22	29.06	33.90	28.04	40%
Friendswood	23.29	29.11	34.93	27.15	50%
Southlake	23.27	27.93	32.58	23.27	40%
Deer Park	21.85	25.56	29.27	21.27	34%
Burleson	21.65	25.99	30.32	21.65	40%
Rockwall	21.32	23.15	24.98	23.08	17%
Huntsville	19.36	24.05	28.74	16.86	48%
La Porte	19.19	23.99	28.78	26.37	50%
Waxahachie	16.58	20.73	24.88	17.08	50%
Lake Jackson					
Greenville	15.24	18.29	21.33	16.11	40%
Lancaster	14.54	17.63	20.72	14.54	43%
Cleburne	14.50	17.50	20.49	23.18	41%
Harker Heights	14.13	15.85	17.57	14.13	24%
Schertz				22.60	
					AVG
75th Percentile	21.90	26.00	30.30	23.20	40%
65th Percentile	21.60	25.30	29.20	23.10	
50th Percentile	19.40	24.00	28.70	22.10	
25th Percentile	15.20	18.30	21.30	16.90	
Lake Jackson	15.25	17.55	19.80	18.07	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Friendswood	23.29	29.11	34.93	27.15	50%
Deer Park	21.85	25.56	29.27	21.27	34%
Webster	20.93	25.63	30.32	27.47	45%
Conroe	20.67	25.84	31.01	30.40	50%
Tomball	20.25	23.83	27.40	21.70	35%
Seabrook	20.04	25.27	30.50	23.83	52%
Huntsville	19.36	24.05	28.74	16.86	48%
La Porte	19.19	23.99	28.78	26.37	50%
Angleton	15.31	18.86	22.40		46%
Lake Jackson					
					AVG
75th Percentile	20.90	25.60	30.50	27.20	46%
65th Percentile	20.70	25.60	30.40	26.80	
50th Percentile	20.30	25.30	29.30	25.10	
25th Percentile	19.40	24.00	28.70	21.60	
Lake Jackson	15.25	17.55	19.80	18.07	30%

Job Summary: Performs a variety of responsible and confidential administrative duties in support of the City Secretary's office. Prepares agenda and assembles agenda packets for City Council meetings. Drafts minutes of City Council meetings. Assigns numbers to ordinances and resolutions. Education: High School/GED diploma; Experience: 5 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	21.60	25.95	30.30	42%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	20.70	24.85	29.00	36%

Recommended Market Adjustment: 5%

PERSONNEL GENERALIST

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Huntsville	21.29	26.45	31.61	19.70	48%
Rockwall	20.30	22.05	23.79	21.55	17%
Southlake	19.76	24.70	29.64		
Cleburne	18.56	22.40	26.23	21.00	41%
Greenville	17.91	21.50	25.08	19.34	40%
Burleson	17.45	20.95	24.44	24.43	40%
Duncanville	17.26	21.52	25.78	17.26	49%
Lake Jackson					
Waxahachie	16.58	20.73	24.88	19.59	50%
Friendswood	15.43	19.29	23.14	17.73	50%
Lancaster	14.20	17.16	20.12	14.86	42%
Copperas Cove	13.24	16.37	19.50	14.65	47%
Kingsville	11.38	12.73	14.07	12.15	24%
Brownwood				15.62	

					AVG
75th Percentile	18.90	22.10	25.90	20.00	41%
65th Percentile	18.00	21.60	25.20	19.60	
50th Percentile	17.40	21.20	24.70	18.50	
25th Percentile	15.10	18.80	22.40	15.40	
Lake Jackson	16.60	19.10	21.60	21.14	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Huntsville	21.29	26.45	31.61	19.70	48%
West U. Place	17.52	21.02	24.52	21.13	40%
Seabrook	17.28	21.79	26.30	26.30	52%
Lake Jackson					
Friendswood	15.43	19.29	23.14	17.73	50%
Conroe	12.53	15.67	18.80	17.87	50%

					AVG
75th Percentile	17.50	21.80	26.30	21.10	48%
65th Percentile	17.40	21.50	25.60	20.60	
50th Percentile	17.30	21.00	24.50	19.70	
25th Percentile	15.40	19.30	23.10	17.90	
Lake Jackson	16.60	19.10	21.60	21.14	30%

Job Summary: Performs a variety of activities in the support of Human Resource functions including employment, benefits, compensation and records. Advises employees and management on the interpretation of city policies, programs and procedures. Assures that programs are carried out in accordance with established policies and procedures. Education: High school/GEED diploma; Experience: 2 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	18.00	21.60	25.20	8%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	17.40	20.90	24.40	5%

Recommended Market Adjustment: 2%

MECHANIC II

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	23.29	27.74	32.19	28.38	38%
Deer Park	18.86	22.07	25.27	24.50	34%
Colleyville	18.31	21.54	24.77	23.60	35%
Hurst	17.98	23.07	28.16	18.32	57%
Weatherford	17.17	20.61	24.04	22.83	40%
Duncanville	16.53	20.19	23.84	16.53	44%
Rosenberg	16.12	19.35	22.57	19.79	40%
Lake Jackson					
Huntsville	15.81	19.64	23.47	18.17	48%
Harker Heights	15.43	17.31	19.19	19.19	24%
Friendswood	15.43	19.29	23.14	18.74	50%
Seguin	15.20	18.59	21.98	17.36	45%
Lancaster	14.92	18.14	21.35	16.79	43%
Greenville	14.57	17.48	20.39	14.73	40%
Kerrville	14.56	17.47	20.38	16.16	40%
Waxahachie	14.05	17.57	21.09	16.87	50%
Copperas Cove	13.64	16.87	20.09	13.78	47%
La Porte	13.48	17.68	21.87	15.65	62%
Kingsville	12.99	14.33	15.66	13.85	21%
Plainview	12.11	15.47	18.82	18.82	55%
Paris	12.07	14.12	16.17	14.69	34%
Brownwood			-	16.03	
Sherman			-	14.97	

					AVG
75th Percentile	16.70	20.30	23.90	19.10	42%
65th Percentile	15.90	19.40	23.30	18.60	
50th Percentile	15.30	18.40	21.90	17.10	
25th Percentile	13.90	17.40	20.30	15.70	
Lake Jackson	16.05	18.50	20.85	18.42	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Deer Park	18.86	22.07	25.27	24.50	34%
Tomball	18.35	21.59	24.82	18.35	35%
Conroe	16.44	22.32	28.19	22.36	71%
West U. Place	16.37	19.65	22.92	18.18	40%
Lake Jackson	16.05				
Huntsville	15.81	19.64	23.47	18.17	48%
Friendswood	15.43	19.29	23.14	18.74	50%
Webster	14.70	18.00	21.29	21.29	45%
La Porte	13.48	17.68	21.87	15.65	62%
Humble				22.72	
Texas City				20.25	

					AVG
75th Percentile	16.40	21.70	24.90	22.10	48%
65th Percentile	16.40	20.70	24.20	21.10	
50th Percentile	16.10	19.60	23.30	19.50	
25th Percentile	15.40	19.00	22.70	18.20	
Lake Jackson	16.05	18.50	20.85	18.42	30%

Job Summary: Performs journeyman level mechanic responsibilities for major overhauls, repairs and maintenance on a wide variety of gasoline and diesel powered vehicles, motorized construction equipment, and other power driven machinery. Inspects work of other mechanics and may provide technical leadership. Experience: 2 years experience in the repair of gasoline-powered vehicles.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	15.90	19.10	22.30	-1%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	16.40	19.70	23.00	2%

Recommended Market Adjustment: 2%

TRAFFIC TECHNICIAN

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	23.29	27.74	32.19	32.19	38%
Deer Park	21.85	25.56	29.27	29.62	34%
Farmers Branch	19.71	24.15	28.59	25.13	45%
Coppell	18.10	21.72	25.34	22.00	40%
Lake Jackson					
Hurst	16.92	22.39	27.85	19.25	65%
Colleyville	16.61	19.54	22.47	22.47	35%
Duncanville	16.53	20.19	23.84	17.72	44%
Lancaster	15.79	19.24	22.68	15.79	44%
Big Spring	12.61	15.90	19.18	13.92	52%
Copperas Cove	11.91	14.73	17.54	11.91	47%
Sherman			-	16.20	
Brownwood			-	13.64	

				AVG
75th Percentile	19.30	23.70	28.40	23.10
65th Percentile	17.90	22.30	27.50	22.10
50th Percentile	16.80	21.00	24.60	18.50
25th Percentile	16.00	19.30	22.50	15.30
Lake Jackson	16.95	19.50	22.05	14.85

44%

30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Deer Park	21.85	25.56	29.27	29.62	34%
Lake Jackson					
West U. Place	15.30	18.36	21.42	18.18	40%
Texas City				19.02	

				AVG
75th Percentile	20.20	23.80	27.30	24.30
65th Percentile	19.60	23.00	26.50	22.20
50th Percentile	18.60	22.00	25.30	19.00
25th Percentile	16.90	20.20	23.40	18.60
Lake Jackson	16.95	19.50	22.05	14.85

37%

30%

Job Summary: provides journeyman level technician skills in installing, repairing, and maintaining traffic control systems. Hangs signals on cable and builds signal heads. Other tasks include sawing loops in the street, placing wire in the saw cuts, sealing saw cuts, and running lead-in wire to the controller. Education: High School/GED diploma; Experience: 1 year.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	17.90	21.50	25.10	6%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	19.60	23.55	27.50	16%

Recommended Market Adjustment: 2%

BUILDING INSPECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Southlake	25.28	26.97	28.66	27.37	13%
Rockwall	22.38	24.31	26.23	24.99	17%
Coppell	20.94	25.13	29.31	28.02	40%
Keller	20.89	25.14	29.38	29.10	41%
Farmers Branch	20.70	28.66	36.61	34.83	77%
Deer Park	19.81	23.16	26.51	26.86	34%
Cleburne	19.50	23.53	27.55	22.06	41%
Wylie	19.35	22.69	26.03	24.22	35%
Duncanville	19.28	23.54	27.80	20.46	44%
Hurst	19.20	24.64	30.07	22.31	57%
La Porte	19.19	23.99	28.78	27.38	50%
Copperas Cove	18.66	23.07	27.48	18.85	47%
Greenville	18.58	22.30	26.01	19.41	40%
Lake Jackson					
Burleson	18.44	22.13	25.81	23.97	40%
Colleyville	18.31	21.54	24.77	24.03	35%
Weatherford	17.81	21.37	24.93	19.27	40%
Rosenberg	17.73	21.28	24.82	21.30	40%
Lancaster	17.67	21.62	25.56	21.61	45%
Seguin	17.65	21.59	25.53	22.70	45%
Huntsville	16.93	21.04	25.14	21.87	48%
Friendswood	15.43	19.29	23.14	20.97	50%
Schertz	15.34	17.79	20.24	17.45	32%
Paris	15.07	17.63	20.19	16.61	34%
Waxahachie	14.05	17.57	21.09	21.92	50%
Plainview	12.84	14.32	15.80	15.13	23%
Harker Heights			-	28.85	
Corinth			-	23.42	
Sherman			-	20.21	
Brownwood			-	16.59	

					AVG
75th Percentile	19.50	24.00	27.80	25.00	41%
65th Percentile	19.20	23.40	27.10	24.00	
50th Percentile	18.60	22.30	26.00	22.10	
25th Percentile	17.70	21.30	24.80	20.20	
Lake Jackson	18.50	21.35	24.05	23.07	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Seabrook	20.04	25.27	30.50	23.24	52%
Deer Park	19.81	23.16	26.51	26.86	34%
Tomball	19.76	23.25	26.73	22.16	35%
La Porte	19.19	23.99	28.78	27.38	50%
West U. Place	18.92	22.71	26.49	26.76	40%
Conroe	18.79	26.45	34.11	25.98	82%
Lake Jackson					
Webster	18.40	22.53	26.65	20.82	45%
La Porte	17.74	22.18	26.61	23.37	50%
Angleton	17.31	20.28	23.24	20.35	34%
Huntsville	16.93	21.04	25.14	21.87	48%
Friendswood	15.43	19.29	23.14	20.97	50%
Humble				28.57	
Texas City				23.01	

					AVG
75th Percentile	19.50	23.60	27.80	26.80	47%
65th Percentile	19.10	23.20	26.70	25.50	
50th Percentile	18.80	22.70	26.60	23.20	
25th Percentile	17.50	21.60	25.80	21.90	
Lake Jackson	18.50	21.35	24.05	23.07	30%

Job Summary: Performs skilled inspection work to insure compliance with municipal ordinances and regulations governing construction to buildings and housing, and effective compliance with legally established specifications and requirements. May including enforcement of the Uniform Building Code, International Building Code, Uniform Plumbing Code, Uniform mechanical Code, National Electrical Code, Zoning ordinances and applicable state and local codes and ordinances governing construction to buildings and housing. Education: High School/GED diploma; Experience: plus 2 years journey level work in plumbing, electrical or building industry.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	19.20	23.05	26.90	4%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	19.10	22.95	26.80	3%

Recommended Market Adjustment: 2%

ENGINEERING TECHNICIAN

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	23.29	27.74	32.19	32.19	38%
Coppell	23.07	27.68	32.29	27.75	40%
Keller	20.89	25.14	29.38	24.17	41%
Duncanville	19.23	23.98	28.72	28.17	49%
Lake Jackson					
Hurst	17.98	23.07	28.16	27.71	57%
Greenville	17.91	21.50	25.08	19.34	40%
Cleburne	17.68	21.32	24.96	19.50	41%
Paris	17.48	20.45	23.42	21.24	34%
Plainview	16.23	17.53	18.82	18.82	16%
Burleson	15.92	19.11	22.29	22.29	40%
La Porte	15.77	19.71	23.65	21.49	50%
Weatherford	15.25	18.30	21.35	16.02	40%
Huntsville	14.78	18.36	21.93	18.82	48%
Sherman				18.64	

					AVG
75th Percentile	19.20	24.00	28.70	26.80	41%
65th Percentile	18.00	22.80	27.50	23.10	
50th Percentile	17.70	21.30	25.00	21.40	
25th Percentile	15.90	19.10	22.30	19.00	
Lake Jackson	18.60	21.45	24.20	23.70	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
The Woodlands	21.01	26.58	32.15	23.23	53%
Lake Jackson					
Conroe	17.57	24.29	31.01	26.87	76%
La Porte	15.77	19.71	23.65	21.49	50%
Huntsville	14.78	18.36	21.93	18.82	48%
Texas City				19.83	

					AVG
75th Percentile	18.40	24.90	31.30	23.20	57%
65th Percentile	17.50	24.10	30.60	22.50	
50th Percentile	16.70	22.00	27.30	21.50	
25th Percentile	15.50	19.40	23.20	19.80	
Lake Jackson	18.60	21.45	24.20	23.70	30%

Job Summary: Performs semi-professional engineering research and design work, and provides technical supervision to drafters and technical support staff. Prepares specifications for civil engineering projects, reviews engineering plans and participates in field surveying. Utilizes Computer Assisted Design (CAD) or other related drafting tools (AutoCAD, GIS or ArcInfo). Education: professional engineering work (i.e.: drafting, land surveying, or basic construction plans/blueprints review).

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	18.00	21.60	25.20	-3%

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	17.50	21.00	24.50	-6%

Recommended Market Adjustment: 2%

POLICE OFFICER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	56,532	64,344	72,156	67,236	28%
Southlake	50,778	58,510	66,241	56,671	30%
Deer Park	50,398	60,902	71,406	59,208	42%
Rockwall	50,066	55,453	60,840	58,198	22%
Farmers Branch	49,816	58,323	66,830	63,498	34%
Keller	49,462	57,252	65,042	56,160	31%
Harker Heights	49,162	54,545	59,927	49,206	22%
Colleyville	48,612	57,192	65,772	52,008	35%
Duncanville	47,354	55,248	63,141	57,753	33%
Burleson	47,286	54,379	61,472	54,780	30%
Wylie	46,674		62,787	52,756	
Friendswood	44,970	55,412	65,853	50,053	46%
Waxahachie	44,377	51,356	58,334	54,952	31%
Greenville	43,476	50,988	58,500	56,472	35%
Lancaster	42,721	48,184	53,647	49,794	26%
Seguin	41,691	48,815	55,938	46,856	34%
Lake Jackson					
Alvin	40,167	47,699	55,230		38%
Kerrville	38,081	39,635	41,189	39,280	8%
Paris	37,341	39,998	42,655	42,655	14%
Big Spring	37,005	37,005	37,005	37,005	
Copperas Cove	36,962	45,708	54,454	39,519	47%
Kingsville	31,970	35,776	39,582	37,523	24%
Plainview	29,808	34,854	39,900	36,204	34%
Hurst				66,685	
Corinth				50,398	
Sherman				44,959	
Brownwood				40,992	

					AVG
75th Percentile	49,300	56,800	65,400	56,600	31%
65th Percentile	47,700	55,400	62,900	55,300	
50th Percentile	45,000	52,900	59,900	51,200	
25th Percentile	39,100	46,200	54,100	43,200	
Lake Jackson	41,426	47,572	53,823	42,568	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Deer Park	50,398	60,902	71,406	59,208	42%
West U. Place	49,330	57,963	66,595	52,530	35%
Friendswood	44,970	55,412	65,853	50,053	46%
Texas City	43,784	54,517	65,249	52,726	49%
Webster	43,417	53,150	62,882	51,352	45%
Lake Jackson					
Seabrook	41,292	49,482	57,672	49,476	40%
Brazoria County	40,545	50,937	61,329		51%
Alvin	40,167	47,699	55,230		38%
Angleton	39,936	46,743	53,550		34%
Angleton	37,731	44,539	51,346	40,728	36%
Freeport	37,000	41,000	45,000		22%
Clute	36,628	39,135	41,641		14%
Humble			-	56,832	

					AVG
75th Percentile	44,100	54,700	65,400	52,700	38%
65th Percentile	43,500	53,400	63,200	52,600	
50th Percentile	40,900	50,200	59,500	51,900	
25th Percentile	39,400	46,200	53,000	50,400	
Lake Jackson	41,426	47,572	53,823	42,568	30%

Entry-level crime prevention and law enforcement responsibilities for the conduct of routine patrols, preliminary investigations, and traffic control duties in a designated area during an assigned shift. Education: High School/GED diploma, License/Certification: TCLEOSE certification; Experience: 1 year.

Option 1	65th Percentile of Min (30% Spread)			
	MIN	MID	MAX	
	47,700	54,855	62,010	15%

Option 1	65th Percentile of Min (30% Spread)			
	MIN	MID	MAX	
	43,500	50,025	56,550	5%

Recommended Market Adjustment: 3%

POLICE SERGEANT

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	77,052	78,978	80,904	80,256	5%
Farmers Branch	74,298	77,137	79,976	77,698	8%
Coppell	73,534	77,894	82,254	77,693	12%
Southlake	69,757	76,528	83,298	77,277	19%
Cleburne	67,856	71,599	75,342	73,075	11%
Duncanville	65,808	70,289	74,770	72,719	14%
Burleson	65,122	70,006	74,890	71,072	15%
Greenville	64,488	66,102	67,716	67,716	5%
La Porte	64,022	68,973	73,923	70,179	15%
Keller	63,898	73,955	84,011	73,459	31%
Waxahachie	61,882	63,739	65,595	64,852	6%
Rockwall	61,194	67,798	74,402	71,688	22%
Lancaster	59,779	63,539	67,298	64,613	13%
Wylie	59,743	70,047	80,350	66,964	34%
Colleyville	59,088	69,516	79,944	63,876	35%
Deer Park	58,385	70,397	82,409	80,649	41%
Harker Heights	57,170	64,127	71,083	58,333	24%
Friendswood	56,826	70,003	83,179	71,548	46%
Seguin	56,774	64,631	72,488	61,709	28%
Weatherford	56,368	67,642	78,915	71,335	40%
Lake Jackson					
Rosenberg	55,116	66,144	77,172	59,376	40%
Big Spring	54,941	54,941	54,941	54,941	0%
Kerrville	49,254	50,240	51,226	50,384	4%
Copperas Cove	49,109	60,726	72,342	52,354	47%
Plainview	40,992	43,104	45,216	43,080	10%
Kingsville	40,872	41,288	41,704	41,038	2%
Hurst			-	81,078	
Corinth			-	65,062	
Sherman			-	58,378	
Brownwood			-	50,940	
Paris			-	45,847	

					AVG
75th Percentile	65,000	70,400	80,300	72,900	20%
65th Percentile	63,900	70,000	79,200	71,400	
50th Percentile	59,800	68,400	74,800	67,000	
25th Percentile	56,500	63,800	68,600	58,400	
Lake Jackson	55,200	63,570	71,834	58,140	30%

Houston: 10,000 - 50,000

	MIN	MID	MAX	ACTUAL	SPREAD
Texas City	71,468	72,768	74,068	66,420	4%
West U. Place	64,716	76,041	87,366	70,697	35%
Seabrook	60,768	63,852	66,936	63,852	10%
Deer Park	58,385	70,397	82,409	80,649	41%
Alvin	57,708	62,729	67,750	66,420	17%
Webster	57,539	77,497	97,454	65,792	69%
Friendswood	56,826	70,003	83,179	71,548	46%
Lake Jackson					
Angleton	49,670	57,944	66,217	51,254	33%
Freeport	47,000	51,000	55,000	66,420	17%
Richmond	45,639	54,058	62,476	53,283	37%
Clute	43,534	48,349	53,164	66,420	22%
Humble			-	69,948	

					AVG
75th Percentile	59,600	71,600	82,800	70,100	30%
65th Percentile	58,000	70,200	78,200	66,900	
50th Percentile	57,500	63,900	67,800	66,400	
25th Percentile	48,300	56,000	64,300	65,300	
Lake Jackson	55,200	63,570	71,834	58,140	30%

Job Summary: Provides technical assistance and supervision to a small number of assigned police officers. Journeyman level responsibility for providing leadership and participating in work of assigned officers engaged in general patrol or specialized police work during an assigned shift. Education: High School/GED diploma; License/Certification: Intermediate Peace Officer License, TCLEOSE certification; Experience: 2 years.

Option 1	65th Percentile of Min (30% Spread)			
	MIN	MID	MAX	
	63,900	73,485	83,070	16%

Option 1	65th Percentile of Min (30% Spread)			
	MIN	MID	MAX	
	58,000	66,700	75,400	5%

Recommended Market Adjustment: 3%

ACCOUNTANT

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Kyle	51,750	58,937	66,123	57,782	28%
Hurst	44,824	59,800	74,776	56,534	67%
Southlake	45,323	56,655	67,986	55,078	50%
Wylie	44,429	52,083	59,738	50,274	34%
Duncanville	44,408	55,359	66,310	45,739	49%
Friendswood	43,243	54,059	64,875	50,960	50%
Burleson	40,040	48,038	56,035	40,040	40%
Little Elm	39,478	45,490	51,501	44,429	30%
Deer Park	39,229	45,895	52,562	48,797	34%
Huntsville	38,459	47,778	57,096	57,158	48%
La Porte	38,376	47,965	57,554	52,104	50%
Lake Jackson					
Kerrville	28,850	34,622	40,394	29,723	40%
Plainview	23,754	28,309	32,864	27,518	38%
Brownwood				50,627	

					AVG
75th Percentile	44,400	55,400	66,100	54,300	43%
65th Percentile	44,200	53,700	63,800	51,500	
50th Percentile	40,000	48,000	57,600	50,500	
25th Percentile	38,500	45,900	52,600	44,800	
Lake Jackson	37,128	42,640	48,256	44,658	30%

Job Summary: Performs general accounting functions and applies principles of accounting in support of accounting systems for assigned funds. Responsibilities may include: the design of records systems, preparation of financial reports, interpretation of financial data and preparation of periodic analyses of expenditures and revenues. Education: Bachelor's Degree; Experience: 2 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	44,200	53,040	61,880	19%

Recommended Market Adjustment: 3%

SYSTEMS ANALYST

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Bedford	60,570	72,675	84,781	63,003	40%
Coppell	52,894	63,471	74,048	62,171	40%
Farmers Branch	52,686	68,786	84,885	84,885	61%
Keller	51,792	62,327	72,862	62,941	41%
Southlake	50,128	60,154	70,179	54,766	40%
Deer Park	47,570	55,754	63,939	52,562	34%
Cedar Hill	44,845	58,822	72,800	47,070	62%
Lake Jackson					
Cleburne	40,560	48,932	57,304	43,680	41%

					AVG
75th Percentile	52,700	64,800	76,700	63,000	45%
65th Percentile	52,300	63,000	73,500	62,600	
50th Percentile	51,000	61,200	72,800	58,500	
25th Percentile	46,900	58,100	68,600	51,200	
Lake Jackson	44,200	50,960	57,512	49,618	30%

Job Summary: Provides support to end-users by analyzing and defining complex solutions to software needs and problems. Reviews computer system capabilities, workflow, and scheduling limitations to software development requests. Writes detailed description of user needs, program functions, and steps required to modify computer program. Education: Bachelor's Degree; Experience: 2 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	52,300	62,760	73,220	18%

Recommended Market Adjustment: 3%

ENGINEER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Colleyville	79,186	93,153	107,120	79,186	35%
Weatherford	72,176	86,611	101,046	86,382	40%
Coppell	70,803	88,504	106,205	74,672	50%
Rockwall	68,786	74,693	80,600	73,008	17%
Burleson	67,766	81,318	94,869	84,968	40%
Southlake	66,964	83,705	100,446	77,771	50%
Lake Jackson					

					AVG
75th Percentile	71,800	88,000	104,900	83,500	39%
65th Percentile	71,100	87,100	102,300	80,600	
50th Percentile	69,800	85,200	100,700	78,500	
25th Percentile	68,000	81,900	96,300	75,400	
Lake Jackson	60,320	69,368	78,416	67,558	30%

Job Summary: Applies standard engineering techniques, procedures and criteria to the design and development of specific engineering projects. Coordinates activities of technicians, drafters and consultants involved in engineering projects. Prepares and reviews reports, cost estimates and makes recommendations. Education: Bachelor's Degree, Civil Engineering; Experience: 4 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	71,100	85,320	99,540	18%

Recommended Market Adjustment: 3%

FACILITY ASSISTANT

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Southlake	52,572	56,095	59,618	42,578	13%
Colleyville	44,088	51,870	59,652	44,088	35%
Little Elm	42,515	48,984	55,453	46,446	30%
Greenville	40,044	48,054	56,064	41,160	40%
Farmers Branch	39,062	50,752	62,442	52,686	60%
Keller	38,667	46,540	54,413	38,667	41%
Deer Park	38,229	45,395	52,562	46,391	37%
Duncanville	35,907	44,767	53,627	39,647	49%
Weatherford	35,714	42,857	49,999	37,502	40%
Huntsville	35,221	43,754	52,286	38,064	48%
Seguin	34,918	42,716	50,513	41,165	45%
Lake Jackson					
Coppell	34,216	41,059	47,902	35,264	40%
Friendswood	29,245	36,556	43,867	34,589	50%
La Porte	29,157	36,447	43,738	31,778	50%
Burleson	28,445	34,134	39,822	30,341	40%
Copperas Cove	25,584	31,637	37,690	30,774	47%
Corinth				40,331	
Sherman				32,250	
Waxahachie				21,840	

					AVG
75th Percentile	39,300	48,300	55,600	41,900	42%
65th Percentile	38,600	46,300	54,200	40,900	
50th Percentile	35,800	44,300	52,400	38,700	
25th Percentile	33,000	39,900	46,900	33,400	
Lake Jackson	34,840	40,144	45,344	40,678	30%

Job Summary: Responsible for specific program areas such as playgrounds, school centers, swimming pools or similar programs. Education: Bachelor's Degree, Experience: None.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	38,600	46,320	54,040	11%

Recommended Market Adjustment: 3%

MUNICIPAL COURT CLERK

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Coppell	67,433	84,292	101,150	77,989	50%
Burleson				74,160	
Farmers Branch	67,766	84,708	101,650	73,798	50%
La Porte	50,494	63,117	75,741	67,334	50%
Rockwall	56,593	61,451	66,310	66,310	17%
Southlake	61,830	74,196	86,563	61,830	40%
Hurst	49,005	63,950	78,894	61,152	61%
Deer Park	55,141	64,563	73,986	57,928	34%
Huntsville	46,593	57,880	69,167	56,070	48%
Kerrville	46,895	56,270	65,645	52,208	40%
Wylie	51,516	60,403	69,290	51,522	35%
Corinth				49,717	
Lake Jackson					
Rosenberg	44,616	53,538	62,460	48,797	40%
Kyle	41,751	47,547	53,343	47,224	28%
Copperas Cove	43,077	53,259	63,440	46,509	47%
Harker Heights	37,555	42,125	46,695	39,072	24%
Paris	29,108	34,055	39,002	33,692	34%
Brownwood				29,480	

					AVG
75th Percentile	55,900	64,300	77,300	65,200	40%
65th Percentile	51,900	63,200	74,200	61,200	
50th Percentile	49,000	60,400	69,200	54,100	
25th Percentile	43,800	53,400	63,000	47,600	
Lake Jackson	38,168	43,992	49,712	49,712	30%

Job Summary: Performs general clerical and bookkeeping duties necessary for the efficient operation of the Municipal Court including the initiation, processing, and maintenance of legal documents. Collects and accounts for various fines, fees and bonds. Prepares weekly court dockets. Serving in an executive officer capacity to the presiding judge. Provides supervision to court reporters, deputy clerks and clerical employees. Education: High School/GED diploma; Experience: 6 months.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	51,900	62,280	72,660	36%

Recommended Market Adjustment: 5%

FOREMAN

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	63,336	79,175	95,014	68,869	50%
Southlake	54,642	65,567	76,491	65,139	40%
Deer Park	52,562	61,485	70,408	55,515	34%
Burleson	48,941	58,729	68,517	57,067	40%
Duncanville	44,180	53,944	63,708	49,127	44%
Keller	43,285	52,094	60,902	55,266	41%
Wylie	42,281	49,571	56,860	56,846	34%
Lake Jackson					
Hurst	39,936	51,241	62,546	47,466	57%
Coppell	39,520	47,424	55,328	41,683	40%
Friendswood	38,917	48,651	58,386	51,246	50%
Weatherford	38,376	46,051	53,726	40,570	40%
Rosenberg	36,876	44,250	51,624	41,617	40%
Waxahachie	36,732	45,926	55,120	38,201	50%
Kingsville	31,930	44,702	57,474	44,304	80%
Paris	28,394	33,223	38,052	36,283	34%
Sherman				40,654	

					AVG
75th Percentile	46,600	56,300	66,100	55,800	45%
65th Percentile	43,400	52,300	62,700	54,300	
50th Percentile	39,900	49,600	58,400	48,300	
25th Percentile	37,600	46,000	55,200	41,400	
Lake Jackson	40,352	46,488	52,520	46,478	30%

Job Summary: Oversees the work of crews engaged in a trade or utilities maintenance activity. Responsible for hiring, firing, training, and discipline of crew. Education: High School/GED diploma; Experience: 3 years, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	43,400	52,080	60,760	8%

Recommended Market Adjustment: 2%

GARAGE SUPERVISOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	66,624	79,356	92,088	92,088	38%
Coppell	61,172	76,460	91,749	83,512	50%
Burleson	55,743	66,892	78,041	78,041	40%
Deer Park	52,562	61,485	70,408	66,061	34%
Benbrook	47,700	55,811	63,923	60,879	34%
Hurst	58,406	73,517	88,627	60,653	52%
Duncanville	56,394	70,309	84,224	59,829	49%
Waxahachie	54,782	68,478	82,173	56,242	50%
Cleburne	54,552	65,816	77,079	54,552	41%
Brownwood				54,492	
Huntsville	46,593	57,880	69,167	54,294	48%
Alvin	41,800	51,204	60,608	54,018	45%
Seguin	36,704	44,900	53,096	52,569	45%
Little Elm	47,403	54,631	61,859	51,792	30%
Corinth				51,002	
Harker Heights	40,617	45,560	50,502	50,502	24%
Kerrville	38,613	46,327	54,041	48,818	40%
Lake Jackson					
Nacogdoches	40,098	45,665	51,233	45,335	28%
Rosenberg	44,616	53,538	62,460	44,616	40%
Copperas Cove	41,038	50,741	60,445	42,640	47%
Paris	30,578	35,778	40,978	40,976	34%
Kingsville	35,525	45,675	55,825	40,622	57%
Plainview	32,928	35,538	38,148	38,148	16%

					AVG
75th Percentile	54,800	66,900	78,000	60,200	40%
65th Percentile	52,600	61,500	70,400	55,100	
50th Percentile	46,600	54,600	62,500	54,000	
25th Percentile	40,100	45,700	54,000	47,100	
Lake Jackson	45,656	52,624	59,488	47,278	30%

Job Summary: Supervises and coordinates the repair and maintenance of all city vehicles and heavy equipment. Supervises all garage personnel. Administers the department budget. Approves purchases of equipment and supplies. Education: High School/GED diploma; Experience: 4 years of progressive responsibilities, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	52,600	63,120	73,640	15%

Recommended Market Adjustment: 3%

PARKS SUPERINTENDENT

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	73,882	92,342	110,802	94,765	50%
Coppell	58,260	72,820	87,381	87,381	50%
University Park	57,960	69,036	80,112	80,112	38%
Burleson	55,743	66,892	78,041	78,041	40%
Rockwall	65,514	71,137	76,760	76,752	17%
Keller	56,151	72,366	88,580	75,107	58%
Benbrook	55,219	64,609	73,999	73,999	34%
Southlake	61,830	74,196	86,563	73,972	40%
Hurst	64,106	78,000	91,894	71,510	43%
Duncanville	64,289	80,152	96,015	69,667	49%
Colleyville	56,268	66,198	76,128	69,060	35%
La Porte	50,494	63,117	75,741	63,958	50%
Friendswood	48,438	60,548	72,657	61,320	50%
Wylie	51,516	60,403	69,290	58,282	35%
Lake Jackson					
Cleburne	54,552	65,816	77,079	54,552	41%
Huntsville	46,593	57,880	69,167	53,641	48%
Rosenberg	49,092	58,908	68,724	52,936	40%
Plainview	45,552	49,194	52,836	52,836	16%
Big Spring	42,967	54,177	65,387	52,364	52%
Greenville	47,004	56,400	65,796	48,840	40%
Kyle	37,692	42,924	48,157	48,399	28%
Little Elm	42,515	48,984	55,453	47,840	30%
Harker Heights	39,057	43,810	48,563	43,985	24%
Brownwood				43,236	
Paris	38,189	44,681	51,172	42,099	34%
Nacogdoches	38,781	42,758	46,735	40,450	21%
Copperas Cove	32,302	39,936	47,570	35,922	47%

					AVG
75th Percentile	57,500	70,600	79,600	74,000	39%
65th Percentile	55,800	66,400	76,800	69,600	
50th Percentile	51,000	61,800	73,300	58,300	
25th Percentile	43,600	50,400	57,900	48,600	
Lake Jackson	47,528	54,808	61,776	57,450	30%

Job Summary: Directs and supervises maintenance and development activities on parks grounds, buildings, athletic facilities, and equipment. Education: Bachelor's Degree; Experience; 3 years of progressive responsibilities, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	55,800	66,960	78,120	17%

Recommended Market Adjustment: 3%

BUILDING OFFICIAL

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Rockwall	101,633	112,738	123,843	119,080	22%
Farmers Branch	80,517	100,651	120,786	114,504	50%
Coppell	74,339	92,924	111,509	95,648	50%
University Park	71,532	85,206	98,880	90,480	38%
Waxahachie	72,831	91,038	109,246	89,740	50%
Duncanville	64,289	80,152	96,015	84,338	49%
Southlake	73,828	92,285	110,742	81,924	50%
La Porte	54,615	68,269	81,923	81,923	50%
Cleburne	60,216	72,634	85,052	79,007	41%
Harker Heights				78,579	
Benbrook	57,980	67,839	77,699	77,699	34%
Hurst	58,406	74,017	89,627	77,376	53%
Wylie	76,461	89,655	102,848	76,461	35%
Weatherford	59,010	70,812	82,613	74,328	40%
Burleson	61,457	73,748	86,039	73,130	40%
Kyle	60,531	68,934	77,337	72,222	28%
Keller	56,151	72,366	88,580	71,816	58%
Kerrville	69,185	84,744	100,303	71,535	45%
Lake Jackson					
Huntsville	46,593	57,880	69,167	68,317	48%
Greenville	56,892	68,274	79,656	65,364	40%
Little Elm	49,608	57,179	64,750	64,750	31%
Deer Park	52,562	61,485	70,408	63,066	34%
Rosenberg	49,092	58,908	68,724	63,045	40%
Copperas Cove	61,610	76,180	90,750	62,234	47%
Seguin	47,106	57,617	68,127	60,142	45%
Big Spring	47,428	59,802	72,176	59,232	52%
Alvin	46,128	56,508	66,888	56,222	45%
Texarkana	53,776	61,031	68,287	53,476	27%
Kingsville	31,930	44,702	57,474	45,635	80%

					AVG
75th Percentile	69,800	84,900	99,200	81,900	44%
65th Percentile	61,500	75,200	90,200	77,900	
50th Percentile	58,700	71,600	83,800	73,100	
25th Percentile	51,800	60,700	70,100	63,100	
Lake Jackson	54,496	62,608	70,928	69,160	30%

Job Summary: Senior level responsibility for coordinating and controlling building inspection activities to meet structural, electrical, plumbing and zoning criteria. Insures residential, industrial, and commercial constructions are in compliance with applicable codes and ordinances. Supervises and gives direction to staff of Inspectors and administrative/clerical staff. Education: Bachelor's Degree; License/Certificate: Registered Code Enforcement Officer; Experience: 5 years, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	61,500	73,800	86,100	13%

Recommended Market Adjustment: 3%

MIS MANAGER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Hurst	58,406	74,454	90,501	90,501	55%
Cleburne				90,459	
Deer Park	59,446	73,923	88,400	85,946	49%
Southlake				83,500	
Coppell	67,433	84,292	101,150	81,347	50%
Lake Jackson					
Little Elm	62,733	72,291	81,848	70,595	30%
Seguin	63,533	77,714	91,894	68,810	45%
Huntsville				67,650	
Corinth				65,315	
Weatherford	53,706	64,447	75,188	64,771	40%
Greenville	55,344	66,420	77,496	61,980	40%
Wylie	46,671	54,729	62,787	59,758	35%
Nacogdoches	48,429	54,438	60,447	50,851	25%
Copperas Cove	49,754	61,527	73,299	50,253	47%
Texarkana	60,254	61,716	63,178	40,240	5%

					AVG
75th Percentile	61,500	74,200	89,500	82,400	38%
65th Percentile	59,900	73,100	85,100	71,700	
50th Percentile	58,400	66,400	77,500	67,700	
25th Percentile	51,700	61,600	68,200	60,900	
Lake Jackson	60,424	69,368	78,520	76,960	30%

Job Summary: Plans, directs and supervises the Computer Information Systems function. Education: Requires Bachelor's Degree; Experience: 3 years, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	59,900	71,880	83,860	-1%

Recommended Market Adjustment: 3%

ASSISTANT FINANCE DIRECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Coppell	86,008	107,505	129,002	112,032	50%
Keller	56,151	72,366	88,580	88,580	58%
Burleson	74,706	89,648	104,589	86,286	40%
Seguin	60,442	73,932	87,423	83,169	45%
Duncanville	64,289	80,152	96,015	79,568	49%
Little Elm	67,891	78,696	89,502	77,168	32%
Huntsville	68,702	85,345	101,988	74,784	48%
Kyle	59,513	67,775	76,037	73,608	28%
Copperas Cove	60,008	74,204	88,400	73,237	47%
Cleburne	69,831	84,249	98,668	71,576	41%
Waxahachie	61,356	76,695	92,034	71,263	50%
Wylie	64,336	75,432	86,528	69,285	34%
Sherman				65,545	
Weatherford	61,692	74,034	86,376	64,752	40%
Friendswood	71,109	88,886	106,663	64,101	50%
Kerrville	59,810	73,260	86,711	59,810	45%
Nacogdoches	57,210	57,925	58,641	58,641	3%
Lake Jackson					
Schertz	57,797	67,030	76,262	57,224	32%
Harker Heights				55,000	
Big Spring	47,428	59,802	72,176	51,074	52%
Greenville	49,788	59,742	69,696	49,788	40%

					AVG
75th Percentile	68,300	82,200	97,300	77,200	41%
65th Percentile	64,300	78,100	91,300	73,600	
50th Percentile	61,400	74,200	88,400	71,300	
25th Percentile	58,700	70,100	81,300	59,800	
Lake Jackson	59,280	68,120	77,064	58,074	30%

Assists the Finance Director in the direction and supervision of all financial activities of the city. Activities may include budget preparation, cash management, bank relations, purchasing and debt management. Education: Bachelor's Degree; Experience: 4 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	64,300	77,160	90,020	8%

Option 2	50th Percentile of Act (40% Spread)			
	MIN	MID	MAX	
	71,300	73,600	99,820	20%

Recommended Market Adjustment: 2%

ASSISTANT PARKS AND REC DIR.

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
La Porte	65,200	80,700	96,500		48%
Deer Park	55,600	66,100	76,500		38%
University Park	60,400	71,500	84,200		39%
Rockwall	73,500	87,500	102,000		39%
Southlake	80,000	98,000	116,000		45%
					AVG
75th Percentile	73,500	87,500	102,000		
65th Percentile	70,180	84,780	99,800		42%
50th Percentile	65,200	80,700	96,500		
25th Percentile	60,400	71,500	84,200		
Lake Jackson					30%

Texas: 10,000 - 100,000

	MIN	MID	MAX	ACTUAL	SPREAD
West U.	62,500	75,000	87,500		40%
Baytown	73,600	92,000	110,400		50%
La Porte	65,200	80,700	96,500		48%
Sugarland	71,400	90,700	110,000		54%
Pearland	64,800	80,900	97,100		50%
Deer Park	55,600	66,100	76,500		38%
New Braunfels	64,300	80,400	96,400		50%
Grapevine	89,100	109,100	129,200		45%
University Park	60,400	71,500	84,200		39%
The Woodlands	69,400	86,700	104,000		50%
Missouri City	66,700	85,100	103,400		55%
Rockwall	73,500	87,500	102,000		39%
McAllen	57,200	71,400	85,700		50%
Round Rock	75,000	94,400	113,300		51%
Southlake	80,000	98,000	116,000		45%
					AVG
75th Percentile	73,550	91,350	110,200		
65th Percentile	71,610	87,820	104,600		47%
50th Percentile	66,700	85,100	102,000		
25th Percentile	63,400	77,700	91,950		
Lake Jackson	75,088	86,424	97,656	82,451	30%

Job Summary: Plans, directs and coordinates the management of municipal park system and recreation program. Manages the design, construction, maintenance, and operation of municipal park facilities and recreation programs. Education: Bachelor's Degree; Experience: 5 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)		
	MIN	MID	MAX
	70,180	84,216	98,252

Option 1	65th Percentile of Min (40% Spread)		
	MIN	MID	MAX
	71,610	85,932	100,254

POLICE LIEUTENANT

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Southlake	79,585	87,305	95,026	85,925	19%
Wylie	76,475	89,662	102,848	86,486	34%
Greenville	71,100	74,742	78,384	78,384	10%
Alvin	70,616	74,256	77,896	77,896	10%
Colleyville	68,400	80,472	92,544	78,180	35%
Benbrook	67,119	78,532	89,946	85,663	34%
Weatherford	64,771	77,726	90,680	83,200	40%
Lake Jackson					
Harker Heights	60,599	67,973	75,346	69,618	24%
Seguin	59,678	67,945	76,211	67,039	28%
Kerrville	57,623	58,775	59,928	58,775	4%
Plainview	47,400	48,834	50,268	47,400	6%
Kingsville	45,822	46,270	46,717	46,280	2%
Little Elm	44,816	51,630	58,444	46,890	30%
Corinth				74,395	
Brownwood				54,228	
Paris				49,338	

					AVG
75th Percentile	70,600	78,500	90,700	79,600	21%
65th Percentile	68,100	77,100	87,600	78,100	
50th Percentile	64,800	74,300	77,900	72,000	
25th Percentile	57,600	58,800	59,900	53,000	
Lake Jackson	62,816	72,384	81,744	68,806	30%

Job Summary: Provides supervision to a major police activity, such as patrol, Detective of Juveniles, during as assigned shift. Advises and instructs subordinate officers in the methods to be followed. Education: Requires High School/GED diploma; License/Certification: Intermediate Peace Officer License, TCLEOSE certification; Experience: 4 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	68,100	81,720	95,340	8%

Recommended Market Adjustment: 2%

ASSISTANT POLICE CHIEF

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Duncanville	95,128	102,144	109,161	109,161	15%
Rockwall	92,184	100,097	108,009	108,009	17%
Coppell	103,376	109,512	115,648	106,477	12%
Hurst				101,880	
Deer Park	73,986	86,601	99,216	101,608	34%
Benbrook	73,999	86,582	99,166	99,166	34%
Southlake	93,442	100,883	108,324	99,133	16%
Weatherford	81,540	97,848	114,156	97,680	40%
Greenville	89,556	91,794	94,032	94,032	5%
La Porte	63,891	79,271	94,650	92,742	48%
Nacogdoches	88,131	90,362	92,592	90,334	5%
Burleson	85,016	87,091	89,166	86,399	5%
Waxahachie	83,957	83,957	83,957	83,957	
Rosenberg	68,890	84,386	99,882	81,806	45%
Lake Jackson					
Schertz	70,454	81,708	92,962	69,756	32%
Paris				62,320	
Brownwood				60,520	

					AVG
75th Percentile	91,500	99,500	108,200	101,600	24%
65th Percentile	88,800	94,500	103,500	99,100	
50th Percentile	84,500	88,700	99,200	94,000	
25th Percentile	74,000	84,900	93,200	84,000	
Lake Jackson	70,824	81,536	92,040	73,778	30%

Provides administrative guidance and control to the city police department. Plans, directs, coordinates and supervises all divisions of police department. Education: High School/GED diploma; License/Certification: Intermediate Police Officer License; TCLEOSE Certification; Experience: 7 years progressive responsibilities, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	88,800	106,560	124,320	25%

Option 2	50th Percentile of Act (40% Spread)			
	MIN	MID	MAX	
	94,000	99,100	131,600	33%

Recommended Market Adjustment: 4%

CITY SECRETARY

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Harker Heights				115,000	
Benbrook	81,583	95,456	109,329	112,608	34%
La Porte				104,000	
Hurst	81,765	108,378	134,992	101,504	65%
Keller				96,703	
Deer Park	59,446	73,923	88,400	92,872	49%
Cleburne	63,264	76,326	89,389	87,210	41%
Friendswood				84,893	
University Park	64,260	76,542	88,824	84,000	38%
Little Elm				83,991	
Coppell	78,041	97,552	117,062	80,000	50%
Southlake				79,500	
Burleson				77,250	
Waxahachie	72,831	91,038	109,246	75,015	50%
Schertz				73,448	
Rosenberg	61,500	75,348	89,196	72,800	45%
Rockwall	65,514	71,137	76,760	72,342	17%
Alvin	63,282	77,520	91,758	71,978	45%
Colleyville	71,820	84,492	97,164	71,820	35%
Balch Springs				67,092	
Lake Jackson					
Greenville	66,096	66,096	66,096	66,104	
Farmers Branch	55,848	69,805	83,762	65,000	50%
Kyle				64,728	
Kerrville				64,480	
Leander				64,000	
Weatherford	61,692	74,028	86,364	62,941	40%
Weslaco				62,000	
Copperas Cove				61,547	
Corinth	52,998	63,586	74,194	61,438	
Paris	47,692	55,801	63,910	60,867	34%
Huntsville	76,946	95,586	114,226	60,000	48%
Saginaw				58,651	
Sherman				58,632	
Watauga				58,032	
Lufkin				58,000	
Duncanville	56,394	70,309	84,224	56,394	49%
Nacogdoches	51,634	58,058	64,483	54,248	25%
San Juan				52,000	
Eagle Pass				48,468	
Plainview	33,900	36,594	39,288	46,824	16%
Brownwood				46,694	
Kingsville	35,525	45,675	55,825	42,000	57%
Texarkana	40,815	46,323	51,831	40,815	27%
Big Spring	28,945	36,494	44,042	38,925	52%

					AVG
75th Percentile	69,000	81,000	94,500	79,600	41%
65th Percentile	64,600	76,400	89,300	72,800	
50th Percentile	61,700	73,900	86,400	64,900	
25th Percentile	52,300	60,800	65,300	58,500	
Lake Jackson	58,240	66,976	75,712	66,414	30%

Job Summary: Responsibilities are outlines by city charter. Provides legal and proper notice of all official meetings of the city council, notices and ordinances, and elections. Provides maintenance and custodianship of the minutes of all city council meetings and conducts all city elections. Is usually the appointed Registrar of Vital Statistics, and performs duties as prescribed by law. Education: Associate Degree; Experience: 4 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	64,600	77,520	90,440	11%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	64,900	74,635	84,370	11%

Recommended Market Adjustment: 3%

FIRE MARSHAL

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	85,176	101,454	117,732	112,740	38%
Coppell	98,072	103,106	108,139	108,139	10%
Keller	86,413	108,448	130,483	100,787	51%
Southlake	80,000	98,000	116,000	95,035	45%
Wylie	67,593	79,255	90,917	86,526	35%
Rockwall	83,614	90,791	97,967	85,280	17%
Waxahachie	83,957	83,957	83,957	83,957	
Duncanville	79,118	83,418	87,718	81,887	11%
Greenville	74,484	76,344	78,204	78,204	5%
Colleyville	68,400	80,472	92,544	75,984	35%
La Porte	63,891	79,271	94,650	75,679	48%
Harker Heights				69,525	
Rosenberg	58,956	72,222	85,488	68,661	45%
Weatherford	64,771	77,726	90,680	68,058	40%
Lake Jackson					
Paris				64,001	
Big Spring	63,970	63,970	63,970	63,970	
Sherman				59,896	
Brownwood				57,408	
Plainview	53,880	55,530	57,180	57,180	6%
Seguin	52,434	59,859	67,284	56,226	28%
Copperas Cove	52,478	64,896	77,314	52,998	47%
Kingsville	52,520	52,521	52,521	52,520	
Deer Park	45,448	53,165	60,882	46,530	34%
Alvin	36,781	44,965	53,149	45,344	45%
Little Elm	42,515	52,187	61,859	40,997	45%

					AVG
75th Percentile	80,000	84,000	94,700	84,000	33%
65th Percentile	74,500	80,500	90,900	77,300	
50th Percentile	64,800	77,700	85,500	68,700	
25th Percentile	52,500	59,900	64,000	57,200	
Lake Jackson	60,320	69,368	78,416	65,603	30%

Job Summary: Supervises and directs citywide fire prevention and public relations programs. Investigates fire, property damage and life loss or jeopardy. Inspects business and public buildings to ensure adherence to fire regulations. Directs, trains, and monitors all fire/loss prevention activities. Education: High school/GED diploma; License/Certification: Advanced Firefighter Certification; Experience: 4 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	74,500	89,400	104,300	24%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	68,700	79,005	89,310	14%

Recommended Market Adjustment: 3%

PERSONNEL DIRECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	93,372	111,216	129,060	129,060	38%
Seguin	77,560	94,871	112,183	106,725	45%
Burleson				105,556	
Deer Park	72,259	89,856	107,453	102,731	49%
Southlake	90,000	110,250	130,500	99,750	45%
Waxahachie	72,831	91,038	109,246	96,408	50%
Friendswood	71,109	88,886	106,663	95,002	50%
Keller	86,413	108,448	130,483	93,474	51%
Cleburne				92,500	
Hurst	70,325	83,013	95,701	90,542	36%
Lake Jackson					
Greenville	72,060	88,890	105,720	89,700	47%
Weatherford	69,389	83,267	97,144	89,268	40%
Kyle	79,125	90,110	101,094	86,247	28%
Copperas Cove	82,576	82,576	82,576	82,576	
Colleyville	75,408	88,716	102,024	81,996	35%
Wylie	61,236	71,802	82,368	72,800	35%
Big Spring	57,789	72,864	87,940	72,176	52%
Rockwall	62,394	67,749	73,104	70,262	17%
Corinth				68,983	
La Porte	54,615	68,269	81,923	68,266	50%
Brownwood				68,040	
Sherman				65,545	
Duncanville	56,394	70,309	84,224	65,508	49%
Rosenberg	61,500	75,348	89,196	65,125	45%
Harker Heights				63,000	
Kingsville	46,183	62,169	78,155	62,462	69%
Little Elm	49,275	57,897	66,518	58,500	35%

					AVG
75th Percentile	77,600	90,100	107,500	94,200	43%
65th Percentile	72,800	88,900	105,700	90,500	
50th Percentile	71,100	83,300	97,100	82,600	
25th Percentile	61,200	71,800	82,600	68,200	
Lake Jackson	72,384	83,200	94,120	90,480	30%

Provides leadership and direction to the personnel practices of the municipality. Administers major programs in the areas of recruiting, compensation, benefits, payroll, employee records, performance reviews, employee relations and communications. Education: Bachelor's Degree; Experience: 5 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	72,800	87,360	101,920	1%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	82,600	94,990	107,380	14%

Recommended Market Adjustment: 3%

PARKS RECREATION DIRECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	95,659	119,579	143,499	132,995	50%
Coppell	109,720	137,145	164,570	125,863	50%
University Park	89,316	106,386	123,456	123,456	38%
Rockwall	106,715	115,875	125,034	120,182	17%
Keller	86,413	108,448	130,483	119,555	51%
La Porte	80,843	101,054	121,264	114,926	50%
Southlake	90,000	110,250	130,500	110,500	45%
Duncanville				109,098	
Burleson				106,508	
Harker Heights				98,000	
Waxahachie	72,831	91,038	109,246	96,408	50%
Little Elm	70,699	83,075	95,451	93,434	35%
Deer Park	75,837	94,307	112,778	88,130	49%
Lake Jackson					
Seguin	66,782	81,688	96,593	80,316	45%
Weatherford	72,987	87,584	102,180	76,898	40%
Kyle	73,828	84,077	94,325	76,436	28%
Greenville	72,060	88,890	105,720	74,580	47%
Wylie	55,477	65,043	74,610	72,800	34%
Rosenberg	68,892	84,384	99,876	72,010	45%
Copperas Cove	60,902	75,306	89,710	65,645	47%
Brownwood				63,576	
Alvin	63,282	77,520	91,758	63,282	45%
Sherman				63,240	

					AVG
75th Percentile	88,600	107,900	124,600	112,700	43%
65th Percentile	81,100	101,300	121,400	107,300	
50th Percentile	73,400	90,000	107,500	93,400	
25th Percentile	69,300	83,300	95,700	73,700	
Lake Jackson	75,088	86,424	97,656	82,451	30%

Job Summary: Plans, directs and coordinates the management of municipal park system and recreation program. Manages the design, construction, maintenance, and operation of municipal park facilities and recreation programs. Education: Bachelor's Degree; Experience: 5 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	81,100	97,320	113,540	8%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	93,400	107,410	121,420	24%

Recommended Market Adjustment: 5%

CITY ENGINEER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Rockwall	106,715	115,875	125,034	125,029	17%
University Park	89,460	106,560	123,660	123,660	38%
Farmers Branch	87,776	109,710	131,643	123,448	50%
Wylie	93,178	109,249	125,319	113,526	34%
Brownwood				111,287	
Southlake	80,000	98,000	116,000	110,000	
Keller	71,593	89,850	108,106	108,106	51%
Burleson				104,949	
Paris	78,148	91,437	104,726	104,726	34%
Seguin	90,078	110,184	130,290	104,097	45%
Copperas Cove	101,234	101,234	101,234	101,234	
Lake Jackson					
Kingsville	60,900	76,125	91,350	88,858	50%
Hurst	70,325	83,013	95,701	87,922	36%
La Porte	63,891	79,271	94,650	86,002	48%
Huntsville	61,340	76,200	91,060	85,075	48%
Kyle	77,061	87,759	98,456	80,914	28%
Schertz	76,262	88,444	100,625	80,128	32%
Deer Park	57,928	67,798	77,667	78,395	34%
Duncanville	56,394	70,309	84,224	77,038	49%
Sherman				75,000	
Texarkana	65,250	74,358	83,465	73,000	28%
Lancaster	59,821	73,937	88,053	70,408	47%
Plainview	39,996	58,494	76,992	64,140	92%

					AVG
75th Percentile	88,200	102,600	117,900	109,100	42%
65th Percentile	78,800	93,700	105,900	104,800	
50th Percentile	73,900	88,100	99,500	88,900	
25th Percentile	61,200	75,700	90,300	79,300	
Lake Jackson	81,120	93,392	105,456	99,382	30%

Job Summary: Provides professional engineering leadership and technical services in connection with planning and executing a wide variety of public works improvement programs. Directs construction and maintenance activities at project sites. Design projects may include waterworks, sewage, drainage systems and streets. Education: Bachelor's Degree; License/Certification: Professional Engineer Certification; Experience: 4 years.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	78,800	94,560	110,320	-3%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	88,900	102,235	115,570	10%

Recommended Market Adjustment: 3%

PUBLIC WORKS DIRECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park	119,244	142,038	164,832	164,832	38%
Farmers Branch	104,270	130,343	156,416	150,738	50%
Hurst	81,765	108,379	134,992	134,992	65%
Keller	86,413	108,448	130,483	130,483	51%
Rockwall	106,715	115,875	125,034	125,029	17%
Colleyville	91,668	107,838	124,008	124,008	35%
Southlake	90,000	110,250	130,500	122,872	45%
Duncanville				122,640	
Deer Park	87,818	109,158	130,499	116,938	49%
Burleson				116,781	
Friendswood				115,477	
Corinth				111,858	
Greenville	85,968	103,164	120,360	110,916	40%
La Porte	80,843	101,054	121,264	107,120	50%
Harker Heights				104,500	
Lancaster	77,881	96,674	115,467	101,373	48%
Waxahachie	72,831	91,039	109,246	94,596	50%
Lake Jackson					
Kyle	83,568	95,169	106,770	92,384	28%
Plainview	54,000	73,584	93,168	90,456	73%
Sherman				89,990	
Kingsville	60,900	76,125	91,350	88,858	50%
Huntsville				78,767	
Seguin	49,515	60,563	71,611	68,120	45%
Copperas Cove	45,011	55,661	66,310	65,104	47%

					AVG
75th Percentile	90,000	109,200	130,500	123,200	46%
65th Percentile	87,000	108,400	127,200	116,900	
50th Percentile	83,600	103,200	121,300	111,400	
25th Percentile	72,800	91,000	106,800	91,900	
Lake Jackson	83,720	96,304	108,888	94,515	30%

Job Summary: Provides administrative direction for several major components of the municipality. Administers policies and programs for the municipal engineering, building inspection, planning, and major public works activities of the city. Provides leadership to city management in establishing policy for municipal maintenance and improvements. Education: Bachelor's Degree; Experience: 5 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	87,000	104,400	121,800	4%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	111,400	128,110	144,820	33%

Recommended Market Adjustment: 5%

FINANCE DIRECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	104,270	130,343	156,416	156,416	50%
University Park	104,088	123,984	143,880	143,880	38%
Keller	86,413	108,448	130,483	130,483	51%
Hurst	81,765	108,379	134,992	130,208	65%
Rockwall	106,715	115,875	125,034	125,029	17%
Southlake	102,000	124,950	147,900	123,600	45%
Burleson				121,106	
La Porte	80,843	101,054	121,264	111,623	50%
Harker Heights				111,300	
Friendswood				110,831	
Duncanville				109,273	
Corinth				107,970	
Seguin	77,560	94,872	112,183	106,725	45%
Huntsville				105,555	
Wylie	95,507	111,974	128,440	105,414	34%
Paris	78,148	91,437	104,726	104,702	34%
Lancaster	77,881	96,674	115,467	104,273	48%
Lake Jackson					
Brownwood				101,593	
Waxahachie	79,750	99,688	119,625	100,747	50%
Cleburne				100,000	
Kyle	87,499	96,774	106,049	97,138	21%
Plainview	54,000	73,584	93,168	93,168	73%
Big Spring	57,789	72,865	87,940	85,792	52%
Kerrville	72,638	88,972	105,307	85,000	45%
Kingsville	47,895	66,948	86,000	84,989	80%
Greenville	81,792	98,148	114,504	81,780	40%
Copperas Cove	73,237	73,237	73,237	73,237	
Colleyville	65,148	76,644	88,140	72,468	35%

					AVG
75th Percentile	89,500	109,300	129,000	114,000	46%
65th Percentile	83,400	103,600	122,600	110,100	
50th Percentile	80,300	97,500	115,000	105,500	
25th Percentile	73,100	85,900	101,800	96,100	
Lake Jackson	81,640	93,912	106,184	102,294	30%

Job Summary: Provides administrative direction and supervision to the municipal financial activities, including budget preparation, cash management, bank relations, purchasing and debt management. Education: Bachelor's Degree, advanced degree and/or CPA preferred; Experience: 5 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	83,400	100,080	116,760	2%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	105,500	121,325	137,150	29%

Recommended Market Adjustment: 4%

POLICE CHIEF

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	114,712	143,385	172,058	149,490	50%
Burleson				131,919	
Keller	86,413	108,448	130,483	130,483	51%
Hurst	81,765	108,378	134,992	127,504	65%
Benbrook	94,443	110,503	126,563	126,563	34%
Friendswood	126,316			126,316	
Rockwall	106,715	115,875	125,034	125,029	17%
Duncanville				123,806	
Southlake	90,000	110,250	130,500	123,000	
Colleyville	101,052	118,890	136,728	122,424	35%
Cleburne				120,392	
Harker Heights				120,000	
Deer Park	87,818	109,158	130,499	119,870	49%
Weatherford	87,214	104,657	122,100	117,624	40%
La Porte	80,843	101,054	121,264	116,601	50%
Seguin	81,527	99,724	117,920	112,183	45%
Corinth				110,313	
Copperas Cove				108,098	
Wylie	95,507	111,974	128,440	108,056	34%
Rosenberg	86,400	108,000	129,600	107,494	50%
Texarkana				106,811	
Little Elm	77,126	90,626	104,125	104,959	35%
Nacogdoches	95,053	101,299	107,545	102,362	13%
Waxahachie	79,750	99,687	119,625	100,295	50%
Greenville	81,792	98,148	114,504	97,992	40%
Kerrville	76,265	93,419	110,574	97,698	45%
Lake Jackson					
Sherman				95,796	
Alvin				94,515	
Kyle	90,243	102,771	115,299	93,150	28%
Big Spring	57,789	75,089	92,389	92,389	60%
Plainview	54,000	71,130	88,260	87,552	63%
Kingsville	60,900	76,125	91,350	84,448	50%
Brownwood				82,404	
Paris	65,745	76,923	88,100	79,910	34%

					AVG
75th Percentile	94,600	109,700	130,000	122,900	43%
65th Percentile	89,900	108,400	127,100	119,900	
50th Percentile	86,400	102,800	121,300	109,200	
25th Percentile	79,100	95,800	109,100	97,800	
Lake Jackson	86,320	99,320	112,216	97,240	30%

Job Summary: Top-level responsibility for planning, directing and controlling all police department activities within the city. Provides overall direction for the police department staff. Establishes departmental policies, procedures and regulations. Education: Bachelor's Degree; License/Certification: Intermediate Peace Officer License, TCLEOSE certification; Experience: 8 years of progressive responsibilities, including supervision.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	89,900	107,880	125,860	4%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	109,200	125,580	141,960	27%

Recommended Market Adjustment: 4%

ASSISTANT CITY MANAGER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Coppell				151,286	
Rockwall				147,496	
Burleson				145,900	
Keller				145,000	
Farmers Branch	114,712	143,385	172,058	136,926	50%
Wylie	108,058	126,698	145,338	131,664	34%
Weatherford	95,904	115,086	134,268	131,628	40%
Seguin	94,685	115,819	136,953	130,290	45%
Deer Park	83,637	104,119	124,601	124,301	49%
Duncanville				123,806	
Friendswood				123,348	
Lake Jackson					
Cleburne				117,125	
Schertz	110,000	116,000	122,000	116,000	11%
Kyle	100,186	114,095	128,003	115,920	28%
Harker Heights				115,000	
La Porte	90,936	113,669	136,402	113,000	50%
Hurst	81,765	108,379	134,992	111,301	65%
Lancaster				110,000	
Southlake	115,000	140,875	166,750	108,000	45%
Greenville	88,848	106,614	124,380	105,504	40%
Big Spring	63,789	80,428	97,067	97,067	52%
Plainview	54,000	74,610	95,220	95,220	76%

					AVG
75th Percentile	108,100	116,000	137,000	131,700	45%
65th Percentile	99,300	115,700	136,100	128,200	
50th Percentile	94,700	114,100	134,300	120,200	
25th Percentile	83,600	106,600	124,400	111,700	
Lake Jackson	94,640	108,888	123,032	118,706	30%

Provides support to the City Manager in the performance of delegated responsibilities for city administration. Supervises major municipal activities as requested. Education: Bachelor's Degree (Master's Preferred); Experience: 5 years of progressive responsibilities, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)			
	MIN	MID	MAX	
	99,300	119,160	139,020	5%

Option 2	50th Percentile of Act (30% Spread)			
	MIN	MID	MAX	
	120,200	138,230	156,260	27%

Recommended Market Adjustment: 4%

ECONOMIC DEVELOPMENT DIRECTOR

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	95,659	119,579	143,499	138,652	50%
Colleyville	101,052	118,890	136,728	125,004	35%
Benbrook	89,946	105,241	120,536	114,796	34%
Southlake	90,000	110,250	130,500	108,600	
Lancaster				107,510	
Little Elm				107,510	
Cleburne				102,956	
Weatherford				98,340	
Friendswood	71,109	88,886	106,663	97,515	50%
Burleson				96,830	
Greenville	92,460	92,460	92,460	92,460	
Waxahachie	72,831	91,039	109,246	91,052	50%
Corinth				90,550	
Seguin	73,787	90,256	106,725	90,529	45%
Hurst	70,325	90,033	109,741	83,990	56%
Brownwood				83,179	
Kyle	69,869	79,569	89,268	81,058	28%
Deer Park	60,881	71,209	81,536	79,518	34%
Big Spring				79,200	
Rosenberg	68,892	84,384	99,876	76,044	45%
La Porte	54,615	68,269	81,923	69,863	50%

					AVG
75th Percentile	90,000	105,200	120,500	107,500	43%
65th Percentile	86,700	92,200	109,600	98,300	
50th Percentile	72,800	90,300	106,700	92,500	
25th Percentile	69,900	84,400	92,500	83,200	
Lake Jackson					

Plans, directs, manages and coordinates activities of staff involved in economic development initiatives. Negotiates with industry representatives to encourage location in area. Directs activities such as research, analysis and evaluation of technical information to determine the feasibility and economic impact of proposed expansions. Education: Bachelor's Degree; Experience: 5 years.

Option 1	65th Percentile of Min (40% Spread)		
	MIN	MID	MAX
	86,714	104,057	121,400

Option 2	50th Percentile of Act (30% Spread)		
	MIN	MID	MAX
	92,500	106,375	120,250

MUNICIPAL JUDGE

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Farmers Branch	62,400	76,440	90,480	65,645	45%
Plainview	39,996	49,512	59,028	59,028	48%
Lake Jackson					
Harker Heights				41,715	
Greenville	32,952	32,952	32,952	32,952	
Kingsville	25,956	37,054	48,153	30,597	86%

					AVG
75th Percentile	45,600	56,200	66,900	59,000	59%
65th Percentile	39,600	48,900	58,500	52,100	
50th Percentile	36,500	43,300	53,600	41,700	
25th Percentile	31,200	36,000	44,400	33,000	
Lake Jackson				45,038	

Jib Summary: Presides over a municipal court of law. Education: Juris Doctorate Degree, Experience: 3 years in the practice of law in Texas, including one year's experience in municipal law and drafting affidavits for warrant.

Option 1	65th Percentile of Min (40% Spread)		
	MIN	MID	MAX
	39,600	47,520	55,440

Option 2	50th Percentile of Act (30% Spread)		
	MIN	MID	MAX
	41,700	47,955	54,210

Recommended Market Adjustment: 2% (Does not Include Merit)

CITY ATTORNEY

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
Paris	84,155	98,466	112,776	112,776	34%
Big Spring				110,879	
Brownwood				107,000	
Lake Jackson					
Plainview	54,000	77,118	100,236	100,236	86%
Kingsville	76,125	87,290	98,455	97,365	29%

					AVG
75th Percentile	80,100	92,900	106,500	110,900	50%
65th Percentile	78,500	90,600	104,000	109,300	
50th Percentile	76,100	87,300	100,200	107,000	
25th Percentile	65,100	82,200	99,300	100,200	
Lake Jackson				102,300	

Job Summary: Provides counsel and direction for all legal related work in the city. Provides supervision to legal staff. Education: Juris Doctorate; License/Certification: License to practice law in the State of Texas; Experience: 6 years, including 2 years in municipal work.

Option 1	65th Percentile of Min (40% Spread)		
	MIN	MID	MAX
	78,500	94,200	109,900

Option 2	50th Percentile of Act (30% Spread)		
	MIN	MID	MAX
	107,000	123,050	139,100

Recommended Market Adjustment: 2% (Does Not Include Merit)

CITY MANAGER

Texas: 20,000 - 40,000

	MIN	MID	MAX	ACTUAL	SPREAD
University Park			188,652	188,652	
Farmers Branch	184,995	186,098	187,200	184,995	1%
Seguin	183,477	183,477	183,477	183,477	
Hurst				174,366	
Keller				172,890	
Southlake				168,000	
Paris				165,430	
Burleson				165,000	
Greenville	164,832	164,832	164,832	164,832	
Friendswood				162,513	
Harker Heights				161,328	
Colleyville				159,444	
Lake Jackson					
Waxahachie	117,823	147,279	176,735	149,968	50%
Wylie	138,323	162,179	186,035	148,959	34%
Plainview	99,000	121,476	143,952	143,952	45%
Brownwood				142,620	
Cleburne				140,000	
Lancaster				140,000	
Deer Park	87,818	109,158	130,499	133,994	49%
Schertz				132,500	
Kerrville				130,000	
Big Spring				129,507	
Copperas Cove				126,880	
Kingsville	91,000	106,400	121,800	115,003	34%

					AVG
75th Percentile	169,500	169,500	186,000	166,100	36%
65th Percentile	152,900	163,600	184,000	164,700	
50th Percentile	128,100	154,700	176,700	154,700	
25th Percentile	97,000	118,400	144,000	138,500	
Lake Jackson				153,600	

Chief Executive or Administrative Officer for the City. Responsible to the city council for the proper administration of city affairs as assigned by charter, ordinance or directive. Education: Master's Degree, Public Administration; Experience: 5 years of progressive responsibilities in local government, including supervision and project management.

Option 1	65th Percentile of Min (40% Spread)		
	MIN	MID	MAX
	152,900	183,480	214,060

Option 2	50th Percentile of Act (30% Spread)		
	MIN	MID	MAX
	154,700	177,905	201,110

Recommended Market Adjustment: 2% (Does Not Include Merit)

Lake Jackson hosted the 2013 Veterans Day Parade

Budget Glossary

Lake Jackson

City of Enchantment

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.

380 AGREEMENTS – Economic Development Agreements in accordance with Chapter 380 of the Texas Local Government Code. The terms vary between agreements. They may involve refunding Sales Tax, Property Tax or both to a developer.

ABATEMENT - A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

ACCRUAL BASIS - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADMINISTRATIVE FEES - Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES - (Current) All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES - (Delinquent) All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES - (Penalty and Interest) A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

ALCOHOL BEVERAGE TAX - A tax at the rate of 6.7% percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee. Only a portion of this is remitted to the City from the State.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE - The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ARBITRAGE – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

ASSESSED VALUATION - A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District on January 1st of each year.)

BISD – Brazosport Independent School District. All school age children living in the City limits of Lake Jackson attend school in this District.

BALANCED BUDGET – A fund's budget is considered balanced when estimated expenditures equal prospective revenues. The City's financial policy is to present the General Operating Fund and the Utility Operating Fund as balanced.

B.O.D - Biochemical Oxygen Demand.

B.W.A - Brazosport Water Authority. A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BOND - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS - A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR - The schedule of key dates or milestones which the City departments follow in the

preparation, adoption, and administration of the budget.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET MESSAGE - The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

CDBG – Community Development Block Grant

CAPITAL IMPROVEMENT PLAN – A plan for capital expenditure to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CASH BASIS - A basis of accounting under which transactions are recognized only when cash changes hands.

CASH MANAGEMENT - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CONTINGENCY – Funds set aside in a reserve account for major expenditures or for emergencies.

DEBT SERVICE FUND – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Also called a Sinking Fund.

DEPRECIATION - The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

ENTERPRISE FUND - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; golf courses; airports; parking garages; and transit systems.

ENCUMBRANCES - Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURE - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

EXPENSES - Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FISCAL YEAR - The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE TAX - This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

FUNCTION - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

FUND BALANCE - Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

GENERAL FUND - The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS - Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - Establishes accounting financial

reporting standards for state and local government.

GOVERNMENTAL FUNDS – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GRANTS - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

HALF CENT OPTIONAL SALES TAX - Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

HOTEL/MOTEL TAX - Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining is appropriated annually as designated by Council through the budget process.

INFRASTRUCTURE – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

INTERFUND TRANSFERS - Amounts transferred from one fund to another.

INVESTMENTS - Securities and real estate held to ensure safety, provide necessary liquidity and optimize yield for the City's operating cash. The term does not include fixed assets used in governmental operations.

LAKE JACKSON ECONOMIC DEVEOLPMEN CORPORATION – The City's 4B Economic Development Corporation. The LJEDC provides financing services entirely to the City. The LJEDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations.

LEVEL DEBT PAYMENTS - A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

LEVEL PRINCIPAL PAYMENTS – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

LEVY - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND - A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterpise fund are at least 5% of the corresponding total for all governmental and enterpsie funds combined. Any other goverment or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them.

OPERATING EXPENSES - Expenses which are directly related to the fund's primary service activities.

OPERATING REVENUES - Revenues which are directly related to the fund's primary service activities.

OPERATING TRANSFERS - All interfund transfers other than residual equity transfers.

ORDINANCE - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASURES - Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION - Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

PROGRAM GOALS - Program goals describe the purpose or benefit the department plans to provide to the community and/or organizations it serves. Goals identify the end result the department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

PROPERTY TAX - Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

PROPRIETARY FUND – Proprietary funds follow accounting practices similar to those found in private business. Both attempt to be self supporting. The two types of proprietary funds are enterprise funds and internal service funds

REFUNDING BONDS – Bonds issued to retire bonds already outstanding.

RESERVE - An account to use to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

REVENUES - The term designates an increase to a fund's assets. An item of income.

RISK MANAGEMENT - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

ROLLBACK RATE – If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

SALES TAX - A general "sales tax" is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State).

T.C.E.Q - Texas Commission on Environmental Quality.

T.S.S. - Total Suspended Solids.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, $.50 per $100 (one hundred dollars) assessed valuation of taxable property.

TAX RATE LIMIT - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TXDOT – Texas Department of Transportation

WORKING CAPITAL – The amount current assets exceed current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

WORKLOAD MEASURES - Workload measures reflect major activities of the department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.