



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



Back Row, Left to Right: City Attorney Sherri Russell, Councilmembers Vinay Singhania, Gerald Roznovsky, Bob Geter, Scott Schwertner, and City Secretary Alice Rodgers. **Bottom Row, Left to Right:** Councilmember Charlie Golden, Mayor Bob Sipple, and City Manager William P. Yenne.

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

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LAKE JACKSON

City of Enchantment



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ADOPTED TRANSMITTAL LETTER



LAKE JACKSON

City of Enchantment





CITY OF LAKE JACKSON

25 OAK DRIVE • LAKE JACKSON, TEXAS 77566-5269 • 979-415-2400 • FAX 979-297-9804

October 1, 2010

The Honorable Mayor and City Council,

I present to you the final adopted FY 2010-11 Annual Budget and Program of Services.

Once again we were challenged in the preparation of this budget by falling property values and sales tax revenues during these very difficult economic times.

The recession continues to take its toll and once again we had to institute a hiring freeze this past fiscal year. We had as many as 24 open positions frozen this past year, which included 7 positions left unfunded in the FY 09-10 budget.

This year we were able to restore funding for two positions, but five positions will remain unfunded for a second year. Also, once again we are unable to provide a scheduled pay raise, but also once again we will be providing employees a 3% lump sum payment in December.

Even during these tough economic times our citizens voted for a \$7 million infrastructure improvement bond issue in May, 2010 to keep our infrastructure repair program going. Three million dollars of that bond issue has been sold to do major drainage improvements and street repairs for some of the major streets damaged during the 2009 drought. The final \$4 million in street replacement projects will be sold in 2013.

As promised to the voters the tax rate will stay at 39 cents - even with the new bonds. The 39 cent tax rate, with falling property values, actually is a tax decrease according to the State formula which sets the effective tax rate.

Many difficult choices had to be made in an effort to keep our City services going while recognizing that our citizens are hurting economically.

The following summarizes the changes made to the proposed budget.

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 FY2010-11 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 6, 2010.

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 17th. 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 6, 2010, 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 during the budget process.

Taxable Value

The certified tax roll, submitted to the City on July 12, 2010 by the Brazoria County Appraisal District (BCAD), was \$1,446,706,142. This is \$35,476,125 less than the preliminary estimate of \$1,482,182,267, provided by BCAD in May.

I had anticipated that the assessed value would drop to \$1,437,716,799 (98% of the unofficial estimate) from the May estimate. As you can see, we ended up above that estimate at \$1,446,706,142.

Also, I had estimated that \$2 million of this increase in values would be for new construction. The final numbers from the Appraisal District showed new values at \$18,059,250.

With the certified tax roll at \$1,446,706,142, less new value of \$18,059,250, it shows existing properties in the city are valued at \$1,428,646,892. This compares to \$1,454,833,720 last year. Therefore, the decrease in appraised values for existing property is 1.8%.

Based on the Appraisal District calculations, our effective tax rate (to bring in the same revenues as last year) is \$.39621/\$100 assessed value. The rate at which citizens can petition to "rollback" the tax rate is \$.41227/\$100 assessed value. The 39.0¢ rate proposed in the budget is a 1.6% rate decrease below the "effective tax rate."

TAX RATE

The tax rate adopted in the budget for FY10-11 is \$.39¢/\$100 assessed value. As noted above, the "effective tax rate" (as determined by State Law - which is the rate that will bring in the same level of revenue as the previous year) is .39621 assessed value. As noted this is a 1.6% decrease from the "effective tax rate". The 39 cent tax rate remains the same as last year.

Our tax rate is made up of two components. The rate required for our daily maintenance and operations (M&O) and our debt rate to pay off voter approved bond issues. The following chart is a comparison of FY09-10 to FY10-11:

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>%diff</u>
Maintenance & Operations	\$0.2340	\$0.234424	0.2%
Debt and Service	<u>0.1560</u>	<u>0.155526</u>	<u><0.3% ></u>
Total	\$0.3900	\$0.3900	0%

Changes to the Proposed Budget

The largest change to the proposed budget was the need to revise sales tax and utility revenues downward for both the current fiscal year and for the FY 10-11 budget.

On the general side we reduced the sales tax revenues both for the current year (FY09-10) estimate and the proposed FY 10-11 budget by \$100,000 each. For FY 09-10 the net effect is to reduce the year-end transfer to General Capital Projects from approximately \$300,000 to \$200,000. The affect on the adopted budget (FY10-11) is greater. As the result of this \$100,000 decrease in sales tax revenues I proposed and council agreed that we suspend for another year our substandard structure inspection program. This involved not funding a code enforcement position I had previously proposed to re-fund this year after eliminating funding for this position in the FY 09-10 budget. Council also agreed with my recommendation to eliminate the \$40,000 set aside for inspections of substandard facilities.

After the July 17th budget workshop we were notified by the Southern Brazoria County Animal Shelter that our contribution to the shelter was going up \$21,375 for FY 10-11.

Since we will see a bit higher property tax values than I had first estimated, we will generate an additional \$35,058 in property tax revenues. This partially offsets the decrease in sales tax revenues and the increase for the Animal Shelter.

So to summarize the general fund changes:

Revenues:

Increase in property tax revenues	\$35,058
Decrease in sales tax revenue	<100,000>
Decrease in interest income	<u><3,803></u>
	<\$68,745>

Expenditures:

Increase for Animal Shelter	\$21,375
Not fund Code Enforcement position	<50,120>
Not fund inspection program	<u><40,000></u>
	<\$68,745>

The General Operating Budget for FY 10-11 is now \$16,291,398 or \$15,101 (0.1%) higher than the FY 09-10 general operating budget of \$16,276,397.

On the utility operating side we removed \$62,353 in estimated FY 09-10 water/sewer revenues. The net effect on the FY 09-10 estimates will be to eliminate any transfer to the Utility Capital projects fund. This will necessitate elimination of one of the proposed utility capital projects originally proposed for FY 10-11. That determination will be left to our Public Works Director.

For FY 10-11 we revised downward the proposed water/sewer revenues by \$99,988. A corresponding series of cuts have been made from the Utility Operating Fund primarily affecting maintenance line items.

Overall, the change to the utility operating budget is to reduce the proposed budget to \$10,268,119, some \$111,335 (1.1%) less than the FY 09-10 budget of \$10,379,454. At and just after the transfer the July 17th budget workshop a couple of changes were made to non operating funds. City Council authorized an additional \$3,000 from the motel occupancy fund balance to be provided to the Babe Ruth Baseball League to submit a bid for a major tournament next year.

Council has authorized an additional \$40,000 from the General Capital projects FY 09-10 budget to acquire the old Wright carwash on Willow Drive to provide a second access and driveway into Suggs Park for the Babe Ruth Baseball League.

And, City Council approved two projects to be funded from the Utility Capital projects fund: Wedgewood water line (\$115,000) and the Blossom sewer line (\$118,651). However one of these will need to be eliminated due to the previously discussed decrease in water/sewer revenues.

With all the changes noted our combined General/Utility operating budget is \$26,559,517, down \$96,334 (0.4%) from the FY 09-10 budget of \$26,655,851.

Conclusion

Like everyone else the City is coping with a very difficult economy. We are simply doing the best we can to hold down costs and still provide outstanding service to our citizens. It is a struggle.

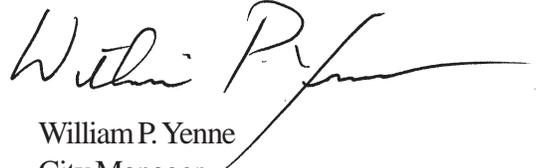
I want to thank our employees for keeping their chins up and working to provide the high level of service our citizens deserve. I also want to thank our many hard working volunteers who put our City head and shoulders above the rest.

Finally I want to thank City Council for all the work you have put in to the budget process as well as your daily efforts to make our City the best it can be.

Unfortunately I do not see a quick turnaround for the economy. So, this year as we have done now for the last several years, we will need to watch our finances closely and take the necessary steps throughout the coming year to keep us within budget.

With the support of our citizens, the leadership of the City Council, the spirit of our many volunteers, and the dedication of our employees we will get the job done.

Sincerely,



William P. Yenne
City Manager



The first of the new street signs is put up - part of the Downtown Revitalization Project

AMENDMENTS TO PROPOSED BUDGET



LAKE JACKSON

City of Enchantment

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AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 07/10

OPERATING FUNDS

GENERAL FUND

Revenues

Property Taxes Increase -higher certified values	\$	35,058
Sales Tax Decrease		(100,000)
Interest Income Decrease		(3,803)
NET INCREASE (DECREASE)	\$	<u>(68,745)</u>

Expenditures

Humane Dept

Increase in Animal Shelter subsidy	\$	21,375
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Building / Code Enforcement

Eliminate Code Enforcement Position		(50,120)
Eliminate Professional service for Property Inspections		(40,000)
NET INCREASE (DECREASE)	\$	<u>(68,745)</u>

GENERAL FUND REVISED REVENUES 16,291,398

GENERAL FUND REVISED EXPENDITURES 16,291,398

PROJECTED ENDING FUND BALANCE 4,887,125

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 07/10

UTILITY FUND

UTILITY FUND

Revenues	
Reduce Projected Water Revenues	(\$52,511)
Reduce Projected Sewer Revenues	(\$47,477)
Increase Senior Discount	
NET INCREASE (DECREASE)	<u>\$ (99,988)</u>
Expenditures	
Water Department	
Reduce Maintenance and Repair of Distribution System	\$ (14,988)
Reduce Fire Hydrant Maintenance	(15,000)
Wastewater Department	
Reduce maintenance non-fleet equipment	\$ (70,000)
NET INCREASE (DECREASE)	<u>\$ (99,988)</u>
UTILITY FUND REVISED REVENUES	\$ 10,268,119
UTILITY FUND REVISED EXPENDITURES	\$ 10,268,119
PROJECTED ENDING FUND BALANCE	<u>\$ 2,990,622</u>

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/10

MOTEL OCCUPANCY

MOTEL OCCUPANCY FUND

Expenditures

Increase to include Babe Ruth Tournament Fee \$3,000

NET INCREASE (DECREASE) \$3,000

PROJECTED BEGINNING FUND BALANCE **\$99,192**

MOTEL OCCUPANCY PROPOSED REVENUES **\$231,000**

MOTEL OCCUPANCY REVISED EXPENDITURES **\$257,347**

PROJECTED ENDING FUND BALANCE **\$72,845**

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/10

GENERAL CAPITAL PROJECTS

GENERAL CAPITAL PROJECTS

Expenditures	
Add purchase / demo of Willow Dr Car Wash	\$40,000
NET INCREASE (DECREASE)	<u>\$40,000</u>
 PROJECTED BEGINNING FUND BALANCE	 \$1,220,771
 GENERAL PROJECTS PROPOSED REVENUES	 \$8,000
GENERAL PROJECTS REVISED EXPENDITURES	\$436,080
 PROJECTED ENDING FUND BALANCE	 <u>\$692,691</u>
reduced projected 2009 year end transfer by \$100,000	

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/10

UTILITY CAPITAL PROJECTS

UTILITY CAPITAL PROJECTS

Expenditures	
Add Wedgewood Water line	\$115,000
Add Blossom Sewer line	\$118,651
NET INCREASE (DECREASE)	<u>\$233,651</u>

PROJECTED BEGINNING FUND BALANCE **\$738,804**

UTILITY PROJECTS PROPOSED REVENUES **\$1,700**

UTILITY PROJECTS REVISED EXPENDITURES **\$233,651**

PROJECTED ENDING FUND BALANCE **\$444,500**

reduce projected 2009 year end transfer from \$62,353 to \$ 0

ORDINANCES ADOPTING BUDGET



LAKE JACKSON

City of Enchantment

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RESOLUTION 10-605

A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF LAKE JACKSON, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2010 AND ENDING ON SEPTEMBER 30, 2011.

WHEREAS, on July 7, 2010, 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 2010-2011; and

WHEREAS, on July 6, 2010, the City Manager of the City of Lake Jackson submitted the proposed Budget for the City of Lake Jackson Fiscal Year 2010-2011 to the City Council; and

WHEREAS, a public hearing on the said budget was duly held on the 23rd day of August, 2010 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, 2010 through September 30, 2011 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 7th day of September, 2010.

(S) Bob Sipple

Bob Sipple
Mayor

ATTEST:

(S) Alice A. Rodgers

Alice A. Rodgers
City Secretary

APPROVED AS TO FORM:

(S) Sherri Russell

Sherri Russell
City Attorney

ORDINANCE NO. 10-1946

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, 2010 through September 30, 2011, 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 \$.39 on each \$100 assessed value of all taxable property.

Section 2: That of the total tax \$.234475 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 \$.155525 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: 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 5: 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 6: 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 7: 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 7th day of September, 2010.

(S) Bob Sipple

Bob Sipple

Mayor

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

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CITY OF LAKE JACKSON - 2010-2011 BUDGET SCHEDULE

April 14	CIP Workshop with City Council (5-9 pm)
April 5	Regular City Council Meeting
April 19	Regular City Council Meeting
April 21	9:00 a.m. Budget Kickoff. Distribute Worksheets to Department Heads – Staff
May 3	Regular City Council Meeting
May 3	Strict Deadline – Goals and Accomp. & YTD Perform. Measures submitted by Dept. Heads & Directors
May 10	Strict Deadline – Department Heads Submit Budget Request to City Manager –
May 17	Regular City Council Meeting
May 17-May 25	Budget Hearings Department Heads, Budget Staff Explain Department Head Requests
May 25-June 14	Budget Staff prepares Preliminary Budget Requests
June 14–July 2	Proposed Budget Request Prepared for Presentation to City Council
June 21	Regular City Council Meeting
July 5	Independence Day – Holiday
July 6	Regular City Council Meeting – Proposed Budget Delivered to City Council
July 7	File Proposed Budget with City Secretary
July 17	Saturday Budget Workshop
July 19	Regular City Council Meeting
July 23	Receive Certified Appraisal Roll, Calculate Effective Tax Rate
July 26	Budget Workshop with City Council, if necessary. Estimated appraisal roll and effective tax rate.
July 30	72-hour Open Meetings Notice
August 2	Call public hearing for Budget on August 24 by Resolution
August 2	Publish Effective Tax Rate
August 2	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 16 & 23 and take record vote to place a proposal to adopt the tax rate on the agenda of September 7 th meeting (specifying rate).
August 9	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 13 (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 16	Regular Council Meeting – First Public Hearing on Tax Rate (council announced date, time & place of vote)
August 17 (publish between 8/17 & 8/23)	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 20	72-hour Open Meetings Notice for Public Hearing (Open Meetings Notice)
August 23	Council Meeting-Second Public Hearing on Tax Rate Increase and announce meeting to Adopt Tax Rate on September 7. Public Hearing on Budget, announce meeting to Adopt Budget on September 7.
August 24	Public notice of vote in paper, on internet, and on cable channel.
September 3	72-hour Open Meetings Notice for City Council to adopt Budget and Tax Rate
September 6	Labor Day Holiday
September 7	Regular Council Meeting: a) Final Adoption of Budget by Resolution. b) Adopt Tax Rate by Ordinance.
September 8	Final Budget is filed with City Secretary, County, and State.
September 20	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 21, 2010
Re: FY 2010-2011 Budget

We continue to maintain our vision statement of:

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

Our five vision elements are:

- Maintain a Well Managed City - with its guiding principle: “work to hire and retain qualified employees in all areas”.
- Maintain Infrastructure - with its guiding principle: “maintain existing facilities and infrastructure at current high standards”.
- Enhance Communication and Technology - with its guiding principle: “Improve communications both externally and internally through enhance technology and best practices”.
- Enhance Growth and Revitalization – with its guiding principle: “promote quality growth following the established Master Plan”.
- Enhance Quality of Life – with its guiding principle: “provide excellent quality of life for all Lake Jackson citizens”.

As you establish your goals for FY 2010-2011 please see that they tie back to one of these vision elements and the appropriate 3-5 year objective established by City Council/Staff at our annual Goals and Visioning workshop.

Another important priority of City Council is customer service. City Council adopted an overall philosophy for customer service this past year. Each of you has been provided a copy of this policy. It is essential that this be communicated to all employees, and like our goals and objectives, incorporated into our budget and our everyday activities.

Unfortunately this will be another very difficult budget. The economy is showing little signs of improvement. Our revenues continue to lag behind projections, especially our sales tax collections. A hiring freeze, along with other cost containment measures, has been put in place to help us stay within the revenues we received.

This will be status a quo budget at best. In fact, I will once again need you to identify services and costs that can be reduced or eliminated.

As with last year, our only hope of any type of compensation improvement for our employees will be a possible end of the year lump sum payment. That will be completely dependent on our ability to have year end savings that can cover this cost. I do not see a way for us to give an actual salary increase to our employees in this economic climate.

We are currently down 7 unfunded positions. We may have to add more to that unfunded category this year as well. This is sad, because our employees have done an excellent job under very trying conditions.

It is important for you to identify any cost increases we are facing this year. We were surprised by a substantial increase in fees from TCEQ last year – after we completed the budget. So help me identify any increases in costs of supplies, materials and services.

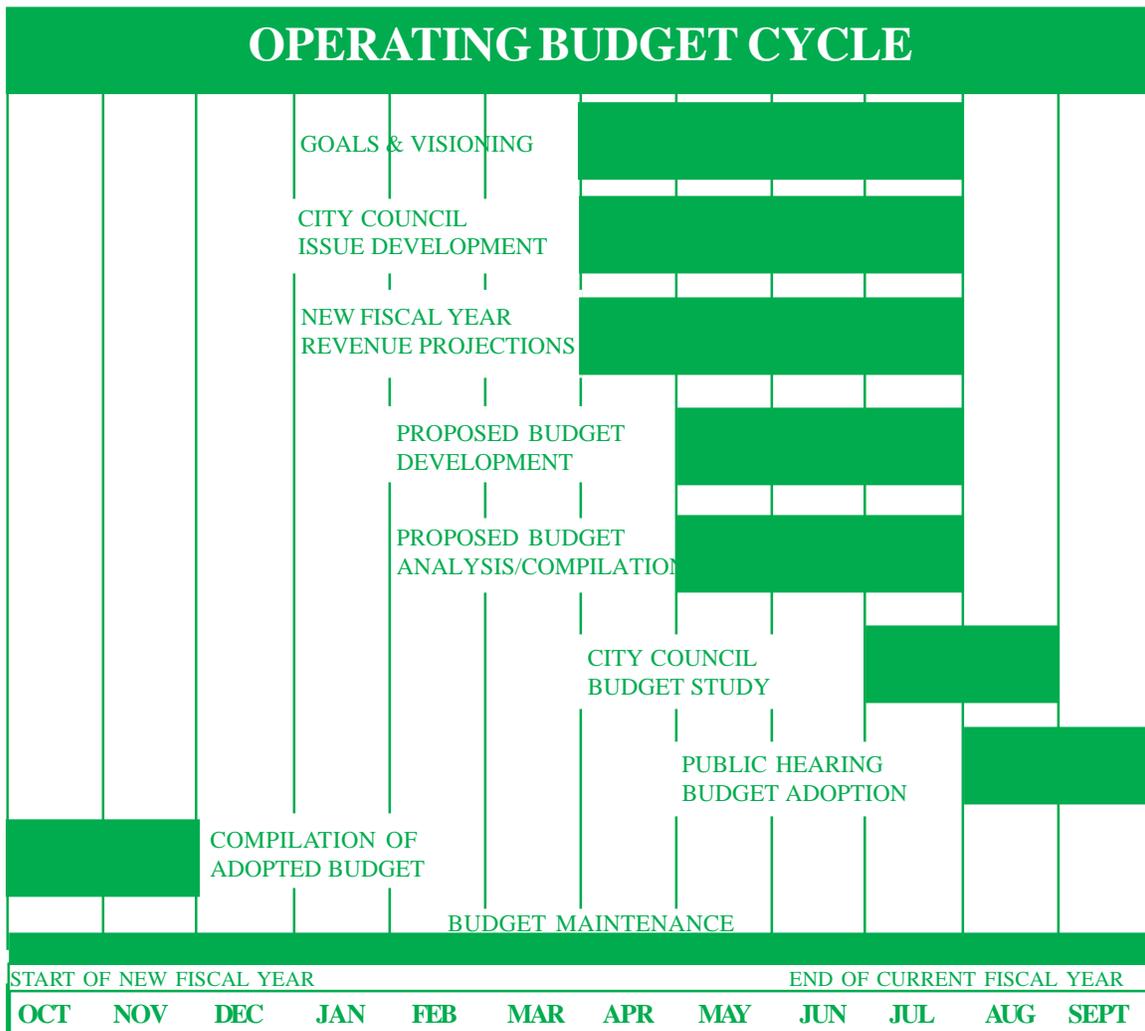
City Council has already set our capital project priorities for the year at their recent CIP workshop.

I need each of you to focus on your goals for next year and those identified by City Council during the visioning process. We need to be very upfront and truthful with council as to what we can realistically expect to accomplish during these very difficult economic times.

**READER'S GUIDE TO THE
2010-11
BUDGET
AND
PROGRAM OF SERVICES**

The Reader's Guide provides an overview of the City of Lake Jackson's budget process. Also included in this section are the Charter Directives and Administrative 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 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. Quarterly 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.

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.

Although enhanced with important information and explanations, this year's budget is submitted to the City Council in a format notably similar to last year.

ORGANIZATION OF THE BUDGET

BUDGET SUMMARIES

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

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

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

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

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

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

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

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

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

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

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

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

Summary of Capital Items - Summarizes all capital expenditures.

ORGANIZATION OF THE BUDGET

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.

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.

ORGANIZATION OF THE BUDGET

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, and the General Contingency Fund. Each of these funds is budgeted independently, with the emphasis on the General Operating Fund. According to the City Charter, the General Operating Fund budget must balance – revenues must equal expenditures.

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 Park Fund, the Motel Occupancy Tax Fund, the Economic Development 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, Utility Debt Service and Utility Debt Service Reserve. 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 and Utility Debt Service Reserve are included as part of the Utility Fund in the proprietary fund statements.

Capital Projects Funds

Capital Project Funds are used to account for the acquisition, construction or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, 2004 Infrastructure Improvement Fund, 2007 Infrastructure Improvement Fund, and 2009 Infrastructure Improvement Fund. In the 2008 CAFR, the 2007 Infrastructure Improvement Fund was classified as a major fund. In the 2009 CAFR, the probable candidate for the major fund classification are the 2007 and 2009 Infrastructure Improvement Fund.

PROPRIETARY FUND TYPESEnterprise 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 Debt Service Reserve, Utility Projects, 2007 Water and Sewer Construction Fund, and 2010 Water and Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund. The City's charter states that the Utility Operating Fund's budget must balance—revenues must equal the expenses.

SUMMARY OF ACCOUNTING 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.

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. If there is not accumulated fund balance, this fund will be budgeted as balanced.

General Contingency Fund - This fund contains money to be used in case of emergency or special situation. The City seeks to maintain this fund balance at 3% of the General Fund budgeted expenditures. This fund usually has no budgeted expenditures.

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.

BUDGET BASIS

Parks Fund - This fund accounts for revenue received from donations in lieu of parkland. This fund's revenue is also supplemented by year-end transfers from the General Fund. The Parks Board is responsible for establishing the budget for this fund. Normally, the fund is not budgeted as balanced.

Economic Development Fund - This fund accounts for the revenues received from the additional 1/2¢ sales tax. 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 next revenues must be remitted to the State. Expenditures are limited to items that will improve traffic safety.

Debt Service Funds

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

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

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

Capital Projects Funds

General Projects Fund - This fund receives transfers from the General Fund. Accumulated resources are used for capital projects throughout the City. This fund is budgeted based on accumulated resources. 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 this fund balance at 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. This fund is not budgeted to be “balanced” but revenue and expenditure amounts are close to the same amount.

Utility Debt Service Reserve Fund - This fund is used for the accumulation of resources to provide a reserve fund for the \$16 million Wastewater Treatment Plant bonds. There are no budgeted expenditure amounts in this fund.

Utility Project - This fund receives transfers from the Utility Fund. Accumulated resources are used for Utility capital projects throughout the City. This fund is budgeted based on accumulated resources. The goal is to maintain at least \$500,000 in the fund balance.

Golf Course Funds

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

ACCOUNTING AND BUDGETING BASIS

Basis of Accounting

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

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

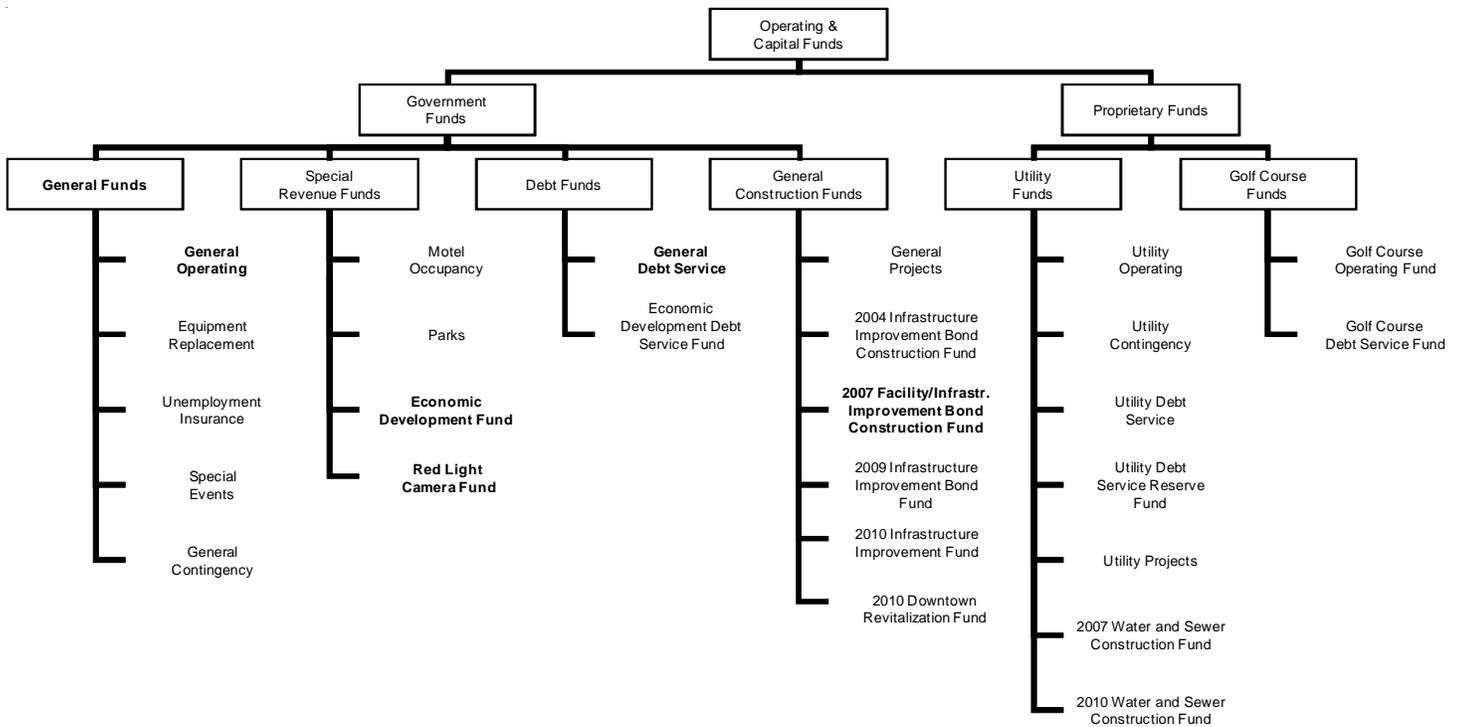
BUDGET BASIS

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

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

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

Financial Structure



Bolded Funds were accounted for as Major Funds in the 2008-09 Comprehensive Annual Financial Report.



Lake Jackson Civic Center Interactive Fountain

DIRECTIVES & POLICIES



LAKE JACKSON

City of Enchantment

City of
Enchantment



ADMINISTRATIVE POLICY

SUBJECT:

REVENUES

1. Development of Revenue Projection. During the budget process the City will estimate its future revenues using an objective analytical process. Past trends will be examined as well as expected future events. 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. As part of the budget process user charges and fees will be examined and compared to the cost of providing the services. It is not intended for all services, such as recreation, to be fully supported by user charges. However, revenue from the user fees will be compared to the cost of providing service to facilitate City Council's policy decision regarding the level of support to be provided.

For Enterprise Funds, such as the Utility Fund which accounts for the water, wastewater and sanitation operations of the City, fees and charges will be established which fully support the total direct and indirect cost of the fund. Indirect costs include the cost of administration borne by other operating funds.

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. One-Time Revenues - The City shall not use one-time revenue for continuing expenses. All new and continuing expenses will be provided for based on known and conservatively projected revenue sources. The identification of new, but on-time revenue opportunities will be used to fund one-time expenses such as capital equipment purchases and small capital projects not involving on-going operating expenses.

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.

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

General Operating Fund. The City will seek to maintain an undesignated fund balance equal to 25% to 33% of budgeted expenditures for the General Operating Fund. Maintaining the fund 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 General Fund. After determining the desired fund balance in the General fund, the remainder of the positive budget balance is transferred to the General Capital Projects Fund or other funds as directed by City Council.

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.

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 if 1) average annual debt service x 1.25, 2) maximum yearly payment, or 3) 10% of principal. The fund balance must stay under the maximum allowed reserve so that this fund maintains bona fide debt service fund status for arbitrage calculation purposes. All money in this fund has been raised from the assessment of property taxes for the purposes of debt service. As such, they may only be used for debt service.

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

ADMINISTRATIVE POLICY

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

Utility Contingency & General Contingency Fund. The City, by Charter requirement, will maintain a balance in these funds equal to 3% of its respective operating fund's budgeted expenditures. These funds are maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.

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 sole source of income for this fund is sales tax, the Corporation board wanted to protect against the possibility of a downturn in revenue.

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

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

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

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

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 INDEBTEDNESS

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

Bond Insurance. If financially advantageous to do so the City will insure its bonds to AAA.

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.

ADMINISTRATIVE POLICY

SUBJECT:

ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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

SUBJECT:

CLASSIFICATION AND COMPENSATION PROGRAM

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

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 65% of the market survey for each position. The top of the range is then set at 30% above the starting pay. Market adjustments are effective October 1st of each year as the budget allows.

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

SUBJECT

FISCAL YEAR

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

SUBJECT:

BUDGET PRESENTATIONS

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

CHARTER DIRECTIVES

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, the County Clerk of Brazoria County and the state Comptroller of Public Accounts in Austin. The final budget shall be printed, mimeographed 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.

CHARTER DIRECTIVES

SUBJECT: EMERGENCY APPROPRIATION

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

SUBJECT: TAXATION

Tax limitation.

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

VISION



LAKE JACKSON

City of Enchantment

City of
Enchantment



LAKE JACKSON STRATEGIC PLAN

FY 2010-11

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

Lake Jackson Strategic Plan

FY 2010 - 2011

INTRODUCTION

Beginning February 23, 2010 the City of Lake Jackson Mayor, City Council, City Manager, and City staff met in a series of workshops to discuss, develop and prioritize long-term strategies for the City Council and staff. The City of Lake Jackson has a four year history of conducting strategic planning workshops. The purpose of these sessions was to focus on the results of the Fiscal Year 2010 Strategic Plan and prepare a new Plan for Fiscal year 2011.

The workshops with City Council were conducted in two sessions. The first session, on February 23, 2010, was attended by the City Council, City Manager, Assistant City Manager and City Attorney. The second session, on March 3, 2010 included the City Council and the City key staff. Between the two sessions, the City staff met with the City Manager to discuss the results of the first Council Workshop and prepare for the second session with Council. Ron Cox facilitated all three sessions.

“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.”

Prior to the first session, Council was asked to review the objectives and goals from the FY 2010 Strategic Plan. The Council was also asked to participate in a survey that for the first time prioritized the existing Strategies within each Vision Element in the Plan. This formed the basis for the first session. By way of review there are five Vision Elements: *Enable Growth and Development; Enhance Communication and Technology; Maintain Infrastructure; Maintain a Well Managed City; Quality of Life.*

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 Objective.

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

Our Vision Elements

Enable Growth and Revitalization - *Promote quality growth following the established Master Plan.*

Enhance Communication and Technology - *Use new technology to improve areas of operation, with special emphasis on communication.*

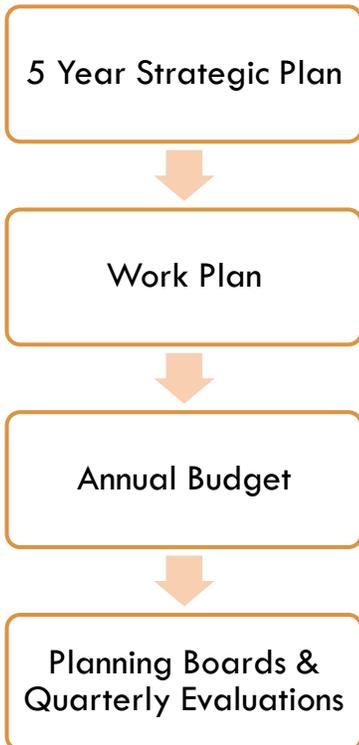
Maintain Infrastructure - *Maintain existing facilities and infrastructure at current high standards.*

Maintain a Well Managed City - *Work to hire and retain qualified employee.*

Enhance Quality of Life - *Provide excellent quality of life for all Lake Jackson citizens.*

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



Council’s five year plan outlining the

- Five Vision Elements
- 3 to 5 Year Objectives to achieve the Vision
- Establish Indicators and Targets

The Work Plan provides the organizational framework and operational priorities for departments to deliver on the Council Strategic Plan before the Budget Process begins in April of Each year. Established goals are tied back to the Vision Elements.

The City’s annual operating and capital budget is developed with reference to the Council Strategic Plan and the City’s Work Plan. The annual budget is presented to City Council in July each year and is adopted by City Council in September.

Directors provide progress via planning boards and have their individual Key Results set through the Work Plan. These are reviewed and appraised quarterly by the City Manager.

ENABLE GROWTH AND REVITALIZATION

Promote quality growth following the established Master Plan

IMPLEMENT DOWNTOWN REVITALIZATION

- Oversee construction of This Way, Center Way and portions of That Way & Parking Way – **Engineering**
- Adopt schematic design for South Parking Place – **Administration**
- Adopt revised financial plan for downtown revitalization program – **Administration**

FACILITATE DEVELOPMENT OF ALDEN

- Establish Master Plan and Negotiate Development Agreement - **Administration**
- Prepare city’s infrastructure extension plan – **Engineering**
- Negotiate increase in BWA contract and delivery location – **Public Works**
- Secure permit from Groundwater District for additional wells – **Public Works**
- Secure site for new Elevated Storage Tank and Booster Pump – **Public Works**

FACILITATE DEVELOPMENT OF EXTRA-TERRITORIAL AREA

- Present policy governing rural subdivision development - **Engineering**
- Consider creating Rural Development Zone – **Engineering**

FACILITATE DEVELOPMENT OF LAKEWOOD MANOR & NE QUADRANT

- Develop infrastructure program cost for Lakewood Manor – **Engineering**
- Establish drainage plan for NE quadrant – **Engineering**

DECREASE NUMBER OF RESIDENTIAL STRUCTURES THAT DO NOT MEET MINIMUM HOUSING STANDARDS

- Abate Buccaneer Apartments – **Inspections**
- Review Minimum Housing Standards & Property Maintenance codes and revise as appropriate – **Inspections**
- Investigate uses of CDBG funds for additional purposes – **Inspections**
- Review waiver of fees to assist revitalization – **Inspections**
- Identify and correct at least 25 distressed properties – **Inspections**
- Establish multi-family Grading Program - **Future**

ENHANCE COMMUNICATION AND TECHNOLOGY

Use new technology to improve areas of operation, with special emphasis on communication

IMPROVE PROMOTION OF LAKE JACKSON TO OTHERS

- Evaluate the effectiveness of outside agencies promoting economic development for the city – **Council**
- Implement new website promoting downtown and special events – **Administration**

DEVELOP A CITIZEN REQUEST/RESPONSE SYSTEM

- Evaluate the Sunguard citizen request / work order system and present recommendation to City Council – **Inspections**

IMPROVE COMMUNICATIONS BOTH EXTERNALLY AND INTERNALLY THROUGH BEST PRACTICES AND ENHANCED TECHNOLOGY

- Evaluate the potential for providing Wi-Fi technology downtown – **Finance**

IMPROVE INTERACTION BETWEEN CITY COUNCIL AND BOARDS AND COMMISSIONS

- Approve and implement City Council liaison policy – **Council**

MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

UPGRADE INFRASTRUCTURE & FACILITIES

- Finalize construction of Oak Drive – **Engineering**
- Prepare engineering design plan for bond issue project development – **Engineering**
- Coordinate the replacement of 1,100 electronic water meters under warranty – **Utility Admin & Water**
- Improve beautification of SH 332 and Oak Drive Corner (water tanks) – **Future**
- Design and coordinate construction of sidewalk and ADA program - **Engineering**

MAINTAIN EXISTING FACILITIES & EQUIPMENT

- Evaluate replacement and construction policy for sidewalks – **Council**
- Administer construction of Timbercreek Outfall, Anchusa Ditch and Upper Slave Ditch projects as approved in bond package – **Drainage**
- Replace Scheduled Water & Wastewater Equipment – **Water & Wastewater**
- Replace carpet in Terrace and Ballrooms – **Civic Center**
- Administer bond funded street panel replacement program – **Streets**
- Administer construction drought related repairs to arterial streets as approved in bond package - **Streets**

IMPROVE ASSESSMENT OF INFRASTRUCTURE

- Update Annual Assessment of Major Utility Equipment & Facilities – **Water & Wastewater**
- Continue annual assessment of streets (20%), sidewalks (100%), major utility equipment and open drainage channels (20%) – **Streets & Drainage**
- Complete adding existing Fire Hydrant Database to GIS System - **Water**
- Establish standards and schedule for mapping and assessment of storm sewer system – **Wastewater**
- Annual mapping and assessment of the sanitary sewer system – **Future**

MAINTAIN A WELL MANAGED CITY

Work to hire and retain qualified employees

HIRE & RETAIN QUALIFIED EMPLOYEES

- Present comprehensive pay and benefits study to City Council – **Administration**
- Seek Federal Grant Funding for two additional police officers for three years - **Police**

ENHANCE CUSTOMER SERVICE

- Monitor and report on implementation of Customer Service Policy – **Administration**

IMPROVE IN-HOUSE TRAINING OPPORTUNITIES FOR EMPLOYEES

- Provide 4 web-based training seminars for management and supervision – **Administration**
- Provide 4 supervisory training on polices and personnel laws – **Administration**
- Conduct twelve supervisor and four customers service training sessions - **Parks**
- Encourage the use of On Demand training for Microsoft classes as well as other personal development by training employees in the use of the SunGard Training and Development website – **Finance**

UPGRADE RADIO COMMUNICATIONS

- Complete Phase 4 for Police, Phase 3 for Fire/EMS and Phase 2 for Public Works and Parks of the changeover to 800 MHz radio communications – **Administration**

IMPROVE POLICY DELIBERATIONS

- Clarify process for deliberation and possible action on agenda items to allow for full deliberation – **Legal**

REVIEW AND UPDATE CODE OF ORDINANCES AS NECESSARY OR AS DIRECTED BY CITY COUNCIL

- Draft sexually oriented business ordinance - **Legal**
- Review three chapters of the Code of Ordinances – **Legal**

USE NEW TECHNOLOGY TO IMPROVE AREAS OF OPERATIONS

- Contract with TxDOT to flag motor vehicle records if the owner has outstanding warrant for failure to appear or failure to pay a fine involving traffic violation – **Municipal Court**

CONTINUE IMPLEMENTATION OF RECORDS MANAGEMENT

- Begin electronic records management of Personnel files – **Administration**
- Begin electronic records management of Engineering files – **Engineering**
- Increase the use of GIS technology – **Engineering**
- Implement electronic data exchange protocol for development plans - **Engineering**
- Install virtual machine to enhance speed and storage capabilities - **Police**

ENHANCE QUALITY OF LIFE

Provide excellent quality of life for all Lake Jackson citizens

PROVIDE COMMUNITY WITH AFFORDABLE AND FAMILY ORIENTED ACTIVITIES

- Expand free events on the Civic Center Plaza into the Fall – **Civic Center**
- Continue to increase the number and variety of leisure, recreational, educational and special event programs.

CONTINUALLY EVALUATE THE CITY'S PUBLIC TRANSPORTATION SYSTEM

- Report to Council on a quarterly basis on the progress of the new Public Transit System – **Administration**

PROVIDE QUALITY PARKS AND RECREATIONAL OPPORTUNITIES

- Continue to partner with volunteer organizations, eagle scout candidates and community service workers on public park projects – **Parks**
- Evaluate new and existing recreational programs to determine effectiveness and likability – **Recreation**

PROMOTE AND SUPPORT CULTURAL OPPORTUNITIES IN THE CITY TO OUTSIDE AGENCIES

- Work in concert with local agencies, i.e. Chamber, College and EDC – **Administration**

DEVELOP A COMPREHENSIVE APPROACH TO ANIMAL CONTROL

- Educate new citizens about ordinances relating to animal control – **Humane**
- Identify and trap feral cat colonies – **Humane**
- Promote spay and neutering clinics - **Humane**

IMPROVE THE SAFETY OF OUR CITIZENS

- Decrease the number of “fall calls” by implementing a “Fall Prevention Program” reducing – **EMS**
- Continue to be proactive with fire inspections and promote fire safety in Lake Jackson – **Fire**
- Insure that codeless entry devices are installed on gated multi-family properties and commercial properties that have residences behind gated structures. Codeless entry devices must be installed by June 7, 2011 - **Fire**



Morris Park at Shy Pond

MANAGER'S MESSAGE



LAKE JACKSON

City of Enchantment

City of
Enchantment



MANAGER'S MESSAGE

The Manager's Message is submitted as part of the Proposed Budget on July 6, 2010. Later, the Approved Budget Transmittal Letter is published in the opening pages of this document, and itemizes any changes to the Proposed Budget as approved by the City Council.

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



CITY OF LAKE JACKSON

25 OAK DRIVE • LAKE JACKSON, TEXAS 77566-5269 • 979-415-2400 • FAX 979-297-9804

The Honorable Mayor and City Council,

I present for your consideration the proposed Fiscal Year (FY) 2010-2011 Annual Budget and Work Document.

Difficult Economy

The recession continues to dominate all facets of our operations. Back in December of 2008 I implemented a hiring freeze and other cost containment measures to keep expenses in check and to offset falling revenues. In the FY 09-10 budget we left seven (7) authorized positions unfunded, along with other cost-cutting efforts to balance the budget. All of this occurred as we recovered from Hurricane Ike (September 12/13, 2008).

In October, 2009 I lifted the hiring freeze. That was short lived. Revenues, especially sales tax, continued to fall and I put another hiring freeze in place. As I write this letter there are 17 positions citywide, 11 in the General Fund and 6 in the Utility Fund, that are currently open. These are in addition to the 7 positions in the General Fund that were left unfunded in the FY 09-10 budget. Recently the decline in sales tax revenues (our leading source of General Fund Revenue) has slowed from an earlier decline of some 4.5% average per month to about 1.5% average per month. Also other revenue sources have outperformed expectations, such as Recreation Center revenues and Building Permits. In addition we received some Hurricane Ike reimbursements and some recycling grant funding. All these have helped push FY 09-10 estimated revenues 1.06% higher than budgeted.

I am hoping for some improvement to the economy next year, but I fear it will be slow and erratic. I anticipate sales tax revenues to level off rather than this persistent drop we have been experiencing. I do not expect an increase in sales tax revenues.

Based on preliminary numbers from the Brazoria County Appraisal district, we will see the second year in a row of a decline in overall property values in the City. This is a new experience for us. Until the new Alden development begins, our growth will continue to be very, very modest.

We will be negotiating with industry on the new Industrial District Contract this summer. The last contract was signed in 2001 and ran for 10 years. We are now in the final year of the contract. This final contract year payment is what is "rescuing" our budget for FY 10-11. This is a difficult time to try to negotiate the next contract, but I am confident we will achieve a new contract which will be good for all parties involved.

There doesn't seem to be anything on the horizon that points to a quick economic recovery for our country or this area. I expect the recovery will be a slow, steady slough. But, in time, we will recover and resume our forward progress.

Our Vision

"Our vision is to create an ideal community to live, work and play"

This vision statement was adopted by City Council in early 2007 and we incorporated the new visioning process as we could in the preparation of the FY 07-08 budget. FY 08-09 was the first year we fully utilized the visioning/goal setting process established by City Council.

MANAGER'S MESSAGE

On Tuesday, February 23, 2010 and on March 3, 2010 City Staff and Council held visioning and goal setting workshops. These workshops focused our thoughts as we entered this new budget year.

Led by facilitator Ron Cox we reviewed our vision process, determined what was working and what was not, revised our vision elements and set our priorities for the coming year. You can see the results of this outstanding work by going to the vision tab in this document.

Vision Elements

To achieve our vision statement, City Council and Staff have over the years established five vision elements. Our five vision elements and guiding principles are:

- Enable growth and revitalization
Promote quality growth following the established master plan
- Maintain a well managed City
Work to hire and retain qualified employees
- Maintain infrastructure
Maintain existing facilities and infrastructures at current high standards
- Enhance communication and technology
Improve communication both externally and internally through best practices and enhanced technology
- Enhance quality of life
Provide excellent quality of life for all Lake Jackson citizens

Under each vision element we established 3-5 year objectives and the annual goals that will help us meet these objectives. You will see that all established goals are tied back to a vision element, and each performance measure is tied back to a goal to help us gauge our success.

Our vision and goals are really being put to the test as we prepare the FY 10-11 budget during these very difficult economic times.

FY 2010-2011 Highlights

The FY 2010-2011 budget is not too much different than the previous budget. The final year of the Industrial District Contract will generate revenues sufficient to offset stagnant sales tax and falling property tax revenues. Turnover of personnel lowered personnel costs as newer employees came in at a lower rate than employees who have left us. This in part helps free up funds to allow us to fund three of the positions left unfunded in the FY 09-10 budget. Four positions will remain unfunded in the FY 10-11 budget.

Two programs cut from the FY09-10 budget have been restored. They are the street joint sealant program (\$50,000) and the program to evaluate and work to remove substandard and dangerous structures (\$40,000).

We will do this without raising the 39 cent tax rate. In fact, based on the drop in appraised property values and the State mandated formula to determine the "effective tax rate", it shows that the 39 cent tax rate is lower than the "effective tax rate". Also, there are no plans to raise water, sewer and sanitation rates.

The utility operating budget was balanced in part to the savings we experienced from refinancing over \$8.9 million in revenue bonds. These savings on our debt payment have saved us money this year and next - nearly \$144,000 in FY 2010-2011.

Here are the highlights on the FY 2010-2011 budget in a "bullet" format:

- The combined General and Utility Fund operating budget for FY 10-11 will be a \$26,728,250 0.3% greater (\$72,399) than the FY 09-10 budget. The General Fund operating budget is proposed to be \$16,360,143 or 0.5% (\$85,746) more than FY 09-10, and, the Utility Operating budget is proposed to be \$10,368,107, 0.1% (\$11,347) less than the FY 09-10 budget.
- I am recommending that we restore funding to three General Fund operating positions. These will be two (2) groundskeepers in the Parks Department and one (1) Code Enforcement Officer. This will still leave the following positions unfunded for a second year:
 - one service writer position in the garage
 - one custodian at the Civic Center
 - the Assistant Police Chief
 - one laborer in the Drainage Department
- I recommend maintaining the tax rate at 39 cents.
- I recommend keeping utility rates at their current levels.
- I recommend restoring the \$50,000 joint sealant program for our street system.
- I have once again earmarked \$330,000 in FY 09-10 "savings" to fund a 3% lump sum payment to all full-time and regular part-time employees. Other than that there will be no salary increases for employees once again this year.
- I recommend keeping the senior citizen/disability tax exemption at \$65,000. We can consider resuming our gradual increase to \$75,000 when economic conditions improve.
- With the restoration of funding of a Code Enforcement Officer I recommend we resume our dangerous structure identification/repair/removal program which was suspended in last year's budget (\$40,000).

Major Issues

I have already touched on the economy, and before I get into the details of the proposed budget and how I see us ending the current fiscal year, I would like to touch on a few of the issues that we are dealing with right now.

Bond issue passes

Last year I asked for council to consider naming a Citizen Bond Task Force for the purpose of looking at projects to further our long term infrastructure repair/rehabilitation program. Council did just that and the 16 member task force began meeting on September 14, 2009. They met the second and fourth Monday's of each month until they completed their task in November, 2009. The group presented their findings and recommendations to City Council on December 7, 2009. The task force recommended an overall package of \$7 million. The task force set as a major goal the continuation of the infrastructure program without the need to raise taxes. Because of our declining debt service payment schedule the task force was able to recommended \$3 million General Obligation Bonds be sold in 2010 and another \$4 million in 2013.

MANAGER'S MESSAGE

City Council submitted these propositions to the voters on May 8, 2010 as two propositions. The \$3 million Proposition 1 to do \$2 million in drainage work and \$1 million in street panel replacements to repair drought damaged streets passed by a margin of 76.8 % for to 23.12% against. We are already working to sell these bonds in July, 2010 and expect the panel replacement work to begin later this summer. The \$4 million Proposition 2 was for complete street replacements for all or portions of Magnolia, Gardenia, Laurel, Chinaberry, Camellia and for replacement of Bluebonnet, Camilla, Elm, Hybiscus, Lantana, Lupine, Periwinkle and Vinca Courts passed by a margin of 74.61% to 25.39%. These bonds will be sold in 2013.

Many thanks to the members of the Citizen Bond Task Force for their outstanding work, and to the voters of Lake Jackson for continuing to support improvements to our infrastructure even during difficult economic times.

Transit System

After many years of talk and planning, Southern Brazoria County Transit (SBCT) began operating on June 1, 2010. This system is a partnership between the Cities of Angleton, Clute, Freeport and Lake Jackson. The system is operated by Connect Transit a subsidiary of the Gulf Coast Center. Funding is primarily coming from the Federal Transit Administration, grants from Federal Stimulus Money (ARRA) and contributions from the partner Cities. Lake Jackson's share is approximately \$41,700 for the first year. Last year we set aside \$150,000 in General Projects to fund the first three operating years for the system. In the first three weeks of operation over 3600 riders used the new system.

The next step will be to "tweak" the routes to see that they are serving the needs of the community and to then begin the placement and construction of bus shelters in selected locations.

The major hub for the new system is at Brazosport College. I am most grateful to the college for their support of the new system. SBCT now provides residents who don't have other transportation options, access to jobs, medical facilities, the college and shopping areas. It is my hope that this system is successful and grows to add more routes and therefore more opportunities for residents to use SBCT.

Downtown Revitalization

Five million dollars in Certificates of Obligation, to be repaid from ½ cent optional sales tax, were approved in the FY09-10 budget. This project will be out for bid this summer with work beginning shortly thereafter. This second phase of the long term downtown revitalization program will reconstruct portions of This Way, That Way, Center Way and Parking Way. Subsequent phases over the next 10 to 15 years will completely "revitalize" the downtown area. It is great to see this next phase begin.

Hwy 288/332 and FM 2004

TxDot is well along in its major construction projects here in town.

On FM2004 the addition of 2 lanes from SH 288 to Old Angleton Road and the overpass over Old Angleton Road and the railroad should be completed in late 2011. The overpass is ahead of schedule and the preparation of the additional 2 lanes is coming along nicely.

On 332/288 work on the new service roads is ongoing. Once these are done and connections made to the cross streets, traffic can be diverted to the service roads. Then work can begin on the main lanes and the new overpasses. Construction of this project will continue through 2012 and likely into 2013.

Once completed, these improvements will help with mobility, safety and hurricane evacuation.

Brazos Oaks Subdivision

The reconstruction of all of the roads in the Brazos Oaks Subdivision was completed in January, 2010. This project was done in two phases using funds approved by the voters in 2001 and again in 2005.

Municipal Court/Emergency Operations Center

This \$3.1 million project will be completed this summer. We are behind schedule on this project for various reasons from rain days to contractor issues to design issues. But, finally it is coming to a close.

Voters authorized \$2.5 million in bonds in 2005 and council added some \$650,000 during the FY 07-08 and FY 08-09 budgets to fund this project.

EMS

After examining many options ultimately City Council elected to approve a revised contract with LJEMS, Inc. to provide emergency medical services to the residents of our City. A great deal of time and effort went into this process, and I thank City Council and the representatives of LJEMS for their work in this regard. All seems to be working well now and that is my expectation for the future.

Alden

Formally Alden Lake, the "lake" was deleted at the request of the Brazoria County Airport to help avoid "bird strikes" by airplanes using the airport to the North. This necessitated a redesign of the planned subdivision and the end result was "Alden". In May/June the revised master plan was presented to Council and Planners for this \$450 million development.

We have been working on the "cost of service" component with consultant Chip Van Steenberg and now need to work with the developer, Mr. Rubin, on this issue and the development agreement. There is still much to be done before we are ready to bring this to Planners and City Council for final consideration.

The goal continues to be for this development to be cost neutral to the City. Under the special district policy adopted by City Council the developer is paying for our legal and consultant costs.

I believe we'll see increased activity on this development during the next 12-18 months.

Airport

This past year I have served on the Airport Master Plan Advisory Committee. We met quarterly to review the basic planning steps for the Brazoria County Airport. In fact, the airport has a new name. It will now be known as the Texas Gulf Coast Regional Airport.

It is important that we coordinate our City Master Plan, the master plan for the Alden Development, and the master plan for the airport. As you know, the airport sits within the established extra-territorial jurisdiction of the City of Lake Jackson.

An important issue for the airport is the provision of water/sewer utilities. We have been working with the airport and with the Alden development to coordinate this effort. This is not only important for the airport but also for the economic development of the land around the airport.

Under our development rules the extension of utilities is at the expense of the developer/landowner. There is a possibility of using some of the ½ cent optional (4B) sales tax for "infrastructure for economic development", but that money is currently being allocated to our downtown area. We can talk about this at the budget workshop.

To me the synergy is building for this area as the airport and the Alden development are looking at major improvements over the next several years.

Industrial District

It is time to negotiate the Industrial District Contract with local industry. The latest contract was signed in 2001 and ran for 10 years. The contract expires in March, 2011. Our industrial district is unique. While most contracts involve one City and one or multiple industries, ours involves three Cities (Clute, Freeport and Lake Jackson) and multiple industries, led by Dow and BASF.

MANAGER'S MESSAGE

A little history. Back in 1973 industry approached the Cities (at that time Richwood was also in the mix) about entering into an Industrial District Contract. The purpose of these agreements is to negotiate a payment in lieu of taxes between the parties.

The Cities agree not to annex the property in the "district" and industry does not demand city services. At the time these agreements were authorized by the State legislature, there had been a great deal of unbridled annexation going on in the State. These agreements were seen as a way to meet the needs of both parties.

The initial contract was signed in 1973 and ran for 7 years. An amount for the payment was negotiated and set by the parties. The same occurred in 1980 and 1987. In 1994 a formula was devised to determine the payment. The formula is based on the value of the property in the district by each Cities jurisdiction, a weighted tax rate of the three Cities tax rates and the percentage of the property value subject to the weighted tax rate. The Cities then receive a negotiated percentage of the payment. That contract ran till 2001. Richwood was dropped from the contract in 1994. In 2001 the contract was amended to establish a floor value of \$3.157 billion subject to the formula. Industry at the time anticipated substantial growth in the districts value and felt that the floor would never come in to play. Unfortunately the values in the district have now dropped below the floor on several occasions. That is the case now. Also, the percentage of the values subjected to the weighted tax rate went from 32.5% in 2001 to 50% in 2010. And as noted earlier, this contract was set for 10 years.

We continue to have a goal of keeping our local industry competitive and at the same time provide for the needs of our communities. To that end our industrial district remains the lowest along the Texas Gulf Coast.

We will need to have the revised contract in place by the end of the year. This contract will have significant impact on the budgets of the member cities for some time to come.

Review of FY 09-10 Operating Budget

As I have mentioned, the economy has been the biggest factor in our community and our nation this past year.

While we have seen a continuing decrease in our sales tax and property tax revenue, we have been able to offset that this year with other revenues and by holding expenses down.

General Operating Budget

I anticipate we will receive \$16,449,548 in General Operating Revenues in FY 09-10. This is \$173,151 or 1.06% more than the FY 09-10 budget of \$16,276,397.

In spite of lower sales taxes and property taxes we have seen increases in our franchise fees from the public utilities, primarily cable T.V. which is some \$86,300 more than budgeted. Other positive revenue news came from some Hurricane Ike insurance reimbursements of \$54,925 and increased Recreation Center revenues of \$63,068. We have seen building permit fees go up \$40,000 more than expected due to the large permits issued to Brazosport College for their recent expansion. So together these revenues helped offset decreases in sales tax, property tax and other revenue sources to where I, again, expect us to end the year up \$173,151 from what we had budgeted.

I anticipate that we will spend \$15,817,781 in FY 09-10 or 2.8% below the \$16,276,397 budget. Most of this savings is due to savings in personnel costs as a result of the hiring freeze. With the proposed \$330,000 to fund a possible 3% lump sum payment to employees in December, that brings the projected year end FY 09-10 expenditures to \$16,147,781, still well below budget.

General Operating Fund (estimated at 9/30/10)

	<u>FY09-10 Budget</u>	<u>FY09-10 Projected</u>	<u>Difference</u>
Revenues	\$16,276,397	\$16,449,548	\$173,151
Expenditures	<u>16,276,397</u>	<u>16,147,781</u>	<u>128,616</u>
Excess<Deficit>	0	\$301,767	\$301,767

Utility Operating Fund

I expect Utility Operating Revenues to be \$10,102,685 or 2.7% (\$276,769) less than the FY 09-10 budget of \$10,379,454.

I expect expenditures to be \$10,040,332 or 3.3% (339,122) less than the FY 09-10 budget.

Revenues are down because of reduced customer usage, and expenditures are down primarily down to the hiring freeze and substantial savings in our transfer to utility debt (\$125,001) as the result of refinancing our utility debt.

Utility Operating Fund (estimated at 9/30/10)

	<u>FY09-10 Budget</u>	<u>FY09-10 Projected</u>	<u>Difference</u>
Revenues	\$10,379,454	\$10,102,685	<\$276,769>
Expenditures	<u>10,379,454</u>	<u>10,040,332</u>	<u>339,122</u>
Excess<Deficit>	0	\$62,353	\$62,353

Year End Transfer

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

As mentioned earlier, I am asking that we transfer \$330,000 from the positive General Operating Fund balance for FY09-10 to the General Contingency Fund. From there, in FY 10-11, we will transfer \$260,000 to the General Operating Fund and \$70,000 to the Utility Operating Fund to provide a 3% lump sum payment for employees to be distributed in December, 2010. Our employees have worked hard to cover for the various "open" positions and to cut costs this past year. It is my hope that they can share in these savings. I am proud of their efforts and would recommend this payment since once again there will be no room in the FY 10-11 budget for a salary increase.

I am recommending the remaining \$301,767 of positive General Operating Fund year-end balance be transferred to General Capital Projects. This will leave our fund balance the same as it was at 9-30-09, \$4,887,125. This equals 29.9% of the proposed \$16,360,143 FY 10-11 General Operating Fund. Our policy is to maintain an operating fund balance between 25% and 33% of annual expenditures.

The Utility Operating Fund will have a \$62,353 positive balance at 9-30-10. I recommend this be transferred to the Utility Projects Fund. This will leave our Utility Operating Fund balance at \$2,990,622, the same as last year. This will equal 28.8% of the proposed FY 10-11 budget of \$10,368,107.

MANAGER'S MESSAGE

The Proposed FY 10-11 Budget By Fund

General Operating Fund

The proposed general operating budget for FY 10-11 is \$16,360,143, \$83,746 or 0.5% more than the FY 09-10 budget of \$16,276,397.

Revenues

The Brazoria County Appraisal District has estimated our assessed value at \$1,482,182,267. This is up 1.8% over last year's certified tax roll of \$1,454,833,720.

We anticipate that property owner appeals will reduce the final value (which we generally receive in late July) to \$1,437,716,799 or about a 1.2% less than the FY 09-10 certified roll. This is the second year in a row that we are anticipating that property values in our City will go down overall.

I have estimated that \$2 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 \$2 million from the estimate to determine the existing property value for FY 10-11, this indicates a 1.3% decrease in assessed values on existing properties. The history of value increase, and now decreases, of existing properties from year to year is

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

2001	4.6%
2002	3.02%
2003	3.70%
2004	2.65%
2005	1.88%
2006	1.64%
2007	1.21%
2008	0.79%
2009	<0.4%>
2010	<1.3%>

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

Tax Rate

I am recommending that our tax rate remain at 39 cents. Based on the State calculated "effective tax rate" for FY 10-11 of 39.426 cents our tax rate is decreasing 1.1%. The "rollback rate" is 41.178 cents.

I am recommending a maintenance and operations rate of 23.3502 cents, down slightly (0.2%) from FY 09-10 rate of 23.40 cents. The debt service rate for FY 2010-2011 will be 15.6498 cents, up 0.3% over the FY 09-10 rate of 15.60 cents. This is due to the sale of \$3 million in recently voter approved bonds.

This is how our tax rate compares with other communities:

City	Population	Rate	City	Population	Rate
Galena Park	10,592	1.037450	Friendswood	37,100	0.579700
Alvin	22,853	0.803600	Galveston	57,500	0.554000
Baytown	70,330	0.787030	Bay City	18,450	0.529340
Brazoria	2,974	0.728300	Missouri City	74,723	0.528400
La Porte	34,261	0.710000	Rosenberg	33,595	0.500000
Freeport	12,708	0.708266	Brazoria County	294,233	0.426286
Angleton	18,761	0.706000	Conroe	55,429	0.420000
Deer Park	30,890	0.705000	Lake Jackson	27,614	0.390000
Richwood	3,451	0.693660	West University Place	15,583	0.358750
Clute	10,424	0.672000	Gatesville	15,732	0.340000
Pearland	82,903	0.652600	Santa Fe	10,590	0.311400
Houston	2,242,193	0.638750	Sugar Land	84,511	0.300000
League City	71,222	0.630000	Tomball	10,281	0.251455
Katy	13,913	0.593720	Humble	15,000	0.200000
Seabrook	11,525	0.588373	La Marque	14,236	0.051436

Sales Tax

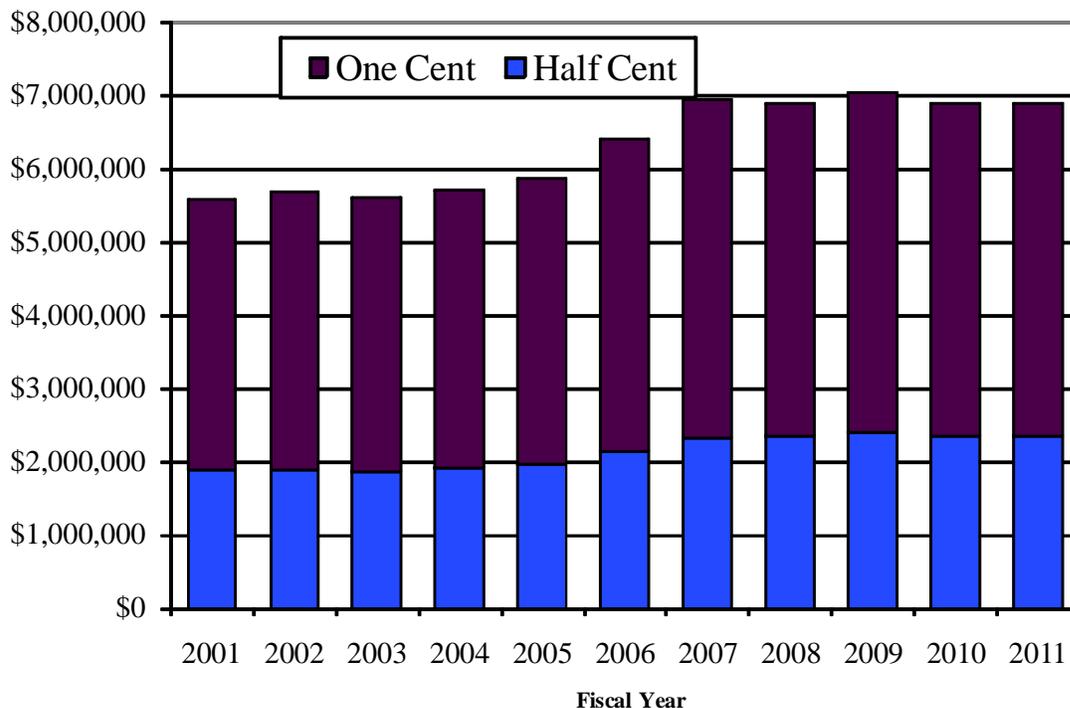
Sales Tax continues to be a struggle as the economy lurches through this recession. Sales tax had gone down in 2008 only to unexpectedly rebound in 2009 and then go down again (projected) in 2010.

I anticipate sales tax receipts to end FY 09-10 at \$4,530,272 down 1.5% from the \$4.6 million we budgeted in FY 09-10. So, I am budgeting sales tax revenues to be flat or the same \$4,530,272 in FY 10-11.

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%
Actual	2009	4,634,553	2,408,688	1.77%
Projected	2010	4,530,272	2,341,768	-2.25%
Budgeted	2011	4,530,272	2,341,768	0.00%

MANAGER'S MESSAGE



Industrial District

We are in the final year of our current Industrial District Contract. Ten years ago we established a "floor value" for the contract at the then \$3.157 billion industrial values. This value was expected to steadily rise over the 10 years of the contract. Unfortunately shortly after the contract was signed values dipped below the floor value, and then started a slow steady rise to about \$3.75 billion in 2008-2009 when the value dropped back to and now below the floor value. Also the percentage of the value subject to the industrial district payment steadily increased from 32.5% to 50% this year. It is that 50% value that has saved our budget this year. A full year of 50% value based on the floor value will net us \$4,007,000 in FY 10-11. That is \$184,550 more than what we are projected to receive in FY 09-10. This increase more than offsets the loss in sales tax and property tax revenues.

We will be entering negotiations with our partner Cities (Clute and Freeport) and industry this summer to work on a new contract. Our timing could not be worse. Hopefully this will be a constructive process that keeps industry competitive (currently we have the lowest industrial district contract along the Texas Gulf Coast) and the cities in good financial shape.

Other Revenues

- Franchise fees will be up \$73,007 next year because of increased revenues from Comcast Cable. Overall franchise fees are anticipated to be \$1,703,000 in FY 10-11.
- Building permits are projected to be up for FY 09-10 for a total of \$100,000 because of some large permits taken out by Brazosport College. I expect building permits to return to about \$60,000 in FY 10-11.
- I expect Recreation Center revenues to remain strong in FY 10-11 and bring in about \$684,950, \$136,250 more than the FY 09-10 budget of \$648,700 but less than the \$714,268 we actually expect to bring in during FY 09-10.
- Civic Center fees should be down about \$13,000 in FY 10-11 from FY 09-10 at about \$228,400.
- Municipal Court revenues are proposed to be down some \$20,000 in FY 10-11 at \$310,000.

- Interest income is projected at \$23,787 for FY 10-11, down some \$35,600 from the FY 09-10 budget.
- All other revenues will remain fairly flat.

Expenditures

- I proposed to restore three of the seven positions left unfunded in FY 09-10. I recommend funding the two groundskeeper positions in Parks. I also recommend restoring the Code Enforcement position left unfunded last year. That leaves the following positions still unfunded in FY 10-11:
 - Assistant Police Chief
 - Service Writer in garage (was a mechanic position in FY09-10)
 - A custodian at the Civic Center
 - A laborer in the Drainage Dept.

*As a note: The PD has been notified that a previous request for a COPS grant from the Department of Justice to fund 2 additional police officers is still under review. If awarded the grant would pay for 3 years. Then we are required to fund these positions for a fourth year. After that the option is ours as to whether to continue funding.

- I recommend restoring the \$50,000 street joint sealant program.
- Utilizing savings from FY09-10, I am recommending a 3% lump sum payment to full time and regular part time employees in December, 2010 (\$260,000).
- Restore the \$40,000 to the property inspections program to restart that program which was deleted last year. The code enforcement position mentioned above is primarily responsible for this program.
- Transfers to the equipment replacement fund are down \$60,047 this year from general operating funds accounts.
- One of the main reasons we are able to recommend restoring the three positions mentioned above is because of a \$77,000 decline in salary costs, primarily due to employee turnover.

Utility Operating Fund

The Utility Operating Fund budget proposed for FY 2010-2011 is \$10,368,107. This is \$11,347 or 0.1% less than the FY 09-10 budget.

Revenues

We expect revenues to remain relatively flat this next year, so rates will remain:

Base bill

Service	Current & Proposed
Water	\$10.30/mo
Sewer	10.30/mo
Sanitation	14.00/mo
Recycle fee	2.10/mo
*sales tax	<u>1.33/ mo</u>
	\$38.03/mo

*State law required sales tax be applied to sanitation services

The Brazosport Water Authority has not proposed a water rate increase this year. They increased rates last year, which was their first increase in about eight years.

MANAGER'S MESSAGE

The following chart shows how we compare with cities in our region:

Combined Monthly Rate 5,000 Gallons		Combined Monthly Rate 10,000 Gallons	
Brazoria	62.80	Brazoria	101.55
Baytown	52.85	Baytown	101.16
Bay City	49.76	League City	94.65
La Marque	49.70	West University Place	83.64
Tomball	48.56	La Marque	80.70
West University Place	47.31	Clute	80.00
Jersey Village	44.81	Jersey Village	79.66
Clute	44.60	Bay City	79.16
Pearland	44.27	Tomball	77.71
Humble	42.20	Pearland	77.03
League City	42.05	Houston	74.39
Sugar Land	41.05	Deer Park	74.36
Alvin	41.05	Galveston	74.12
West Columbia	40.59	Lake Jackson	72.28
Richwood	40.50	Freeport	71.20
Friendswood	40.36	Alvin	70.80
Rosenberg	40.06	Rosenberg	70.51
Freeport	39.20	Richwood	70.50
Lake Jackson	39.14	West Columbia	68.24
Galveston	39.13	Friendswood	65.01
Nassau Bay	38.75	Sugar Land	62.75
Houston	37.77	Webster	62.69
Deer Park	37.26	La Porte	61.04
Conroe	36.12	Conroe	58.72
La Porte	33.39	Galena Park	56.90
Webster	31.14	Humble	56.70
Pasadena	29.17	Nassau Bay	56.50
Galena Park	28.40	Pasadena	55.93
Katy	22.86	Katy	40.53

Expenditures

- No rate increase from the Brazosport Water Authority.
- As a result of the bond refinancing (\$8.95 million in April, 2010) we are seeing substantial savings to our debt payments. In FY 10-11 we will see a savings of \$143,500 from the FY 09-10 budget. This has been crucial in our ability to balance the Utility Operating budget.
- Electricity costs are up \$73,000 at the Wastewater Treatment Plant.
- The chemical budget in Wastewater is down \$45,000 in FY 10-11.
- Because of employee turnover salary savings in utility operations is \$69,540.
- Water well maintenance is up \$14,000

Although some expenditures are up, some are down, overall expenditures are down \$11,347 or 0.1% from FY 09-10.

Other Funds

Capital Project Funds

I anticipate transferring \$301,767 and \$62,353 of the positive year end operating balances to the General and Utility Capital Projects funds respectfully

On April 14, 2010 City Council held its annual Capital Projects Workshop. The priorities set by City Council for the General Capital Projects are:

Sidewalks/ADA (annual allocation)	\$75,000
Records storage-old courtroom	42,800
Improve radio communication	\$233,280
Air Conditioning replacements	15,000
Bunker renovations (golf course)	<u>30,000</u>
	\$396,080

We strive to maintain a minimum balance of \$500,000 in each Capital Projects Fund. After those proposed expenditures our balance in the General Projects Fund will be \$832,691.

The possible transfer of \$62,353 from positive FY 09-10 operating fund balance, plus the \$350,000 transfer at year-end FY 08-09 now puts the Utility Projects Fund at \$740,504 for FY 10-11. At the April 14, 2010 Capital Projects Workshop no priorities were set at that time for Utility Projects.

Since then Mr. Nisbett, Public Works Director, and David Ellis, Utility Superintendent, have recommended the following:

Wedgewood water line	\$115,000
Blossom sewer line	<u>118,651</u>
	\$233,651

Parks Fund

The Parks Board has recommended the following projects to be funded in FY 10-11:

Kid Fish	\$4,500
Oyster Creek/Dunbar/kayak launch & parking	65,000
Dunbar southwest side restroom	50,000
Youth league improvements (Suggs)	25,000
Contingency	2,500
Dunbar kayak/canoe launch design services	<u>8,000</u>
	\$155,000

These projects will reduce the Parks fund balance to \$94,047.

I do not anticipate any revenues for this fund for the foreseeable future.

Equipment Replacement Fund

We worked to keep expenditures from this fund low in FY 09-10 because of the difficult economy and

MANAGER'S MESSAGE

the impact of purchases from this fund on the operating budget. But the needs to keep our fleet in top shape necessitate that we fund the following replacements in FY 10-11:

Computer equipment (annual)	\$180,000
40-4yrd containers (sanitation)	20,000
4-20 yd roll offs (sanitation)	20,000
4-police cars (units 839,867,895,898)	100,000
Replace 2001 suburban (unit 798-Fire)	45,000
Replace ambulance (unit 698-EMS)	232,000
Replace pickup (unit 642-inspections)	19,000
Stack machine for weight room (Rec Ctr-new)	10,000
Replace meter reading probes (water)	8,000
Replace blower #4 at WWTP (sewer)	25,000
Replace vactor truck (unit 709/719 -sewer)	335,000
Replace flatbed (unit 568-streets)	71,500
Replace tank on unit 733 (sanitation)	<u>92,000</u>
	\$1,157,500

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 motels. This past year we welcomed the opening of the Candlewood Suites. They joined the Cherotel, Comfort Suites and Super 8 in offering services to the business and traveling public that visit our city.

We estimate revenue of \$230,000 in fiscal year FY 10-11, well below the \$300,000 we had budgeted in FY09-10. And an ending fund balance at 9/30/10 of \$97,642.

Following State regulations and guidelines expenditures are proposed as follows:

<u>Allocation</u>	<u>cents</u>	<u>FY 10-11</u>
Fine Arts Center	1.0 cent	32,857
Museum of Natural Science	1.5 cents	49,285
Tourism (Chamber)	2.0 cents	85,720,
L.J. Historical Museum	1.0 cents	49,285
Promotion of Festival of Lights and other events	1.0 cents	<u>37,200</u>
	7 cents	\$247,347

* At 2 cents their allocation would be \$65,714 for FY10-11. City Council last year agreed to a \$85,720 payment to the chamber's tourism branch. This will leave a fund balance of \$74,295 in this fund. So, at this rate of allocations, eventually we will spend this fund balance.

Economic Development Fund

This fund is administered by the Lake Jackson Development Corporation, approved by City Council. It is comprised of four citizen members and three council members. 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 and by State law.

The ½ cent optional sales tax will generate \$2,341,768 in FY 10-11. Interest income is proposed to be \$17,134. Therefore the total FY 09-10 revenue will be \$2,358,902.

Budgeted expenditures for FY 10-11 are proposed to be \$2,341,074.

In the last few years this fund has paid off the debt on the Youth Sports Complex and on the Civic Center/Plaza.

The LJDC held public hearings in May, 2010 to add \$50,000 for 5 years to help fund maintenance of the landscaping which is part of phase II of the downtown revitalization project and to provide \$150,000 to repair the jogging trail at MacLean Park. These await council approval through the budget process.

The Golf Course Fund

The Wilderness Golf Course opened in May, 2004 and just completed its sixth year of operating.

Kemper Sports was initially hired for a five year term to operate the course. This contract was put out for bid in 2009 and Kemper Sports once again was the winning bidder. They were retained for another 5 year term with an option for yet another 5 year term.

Overall the Golf Course has done very well in its six years of operation. It is the only recreational opportunity/facility we provide that comes close to paying its maintenance and operation costs. Debt service is paid from the ½ cent optional (4B) sales tax.

In 2008-2009 the course ended \$64,736 in the red; and, in FY 2009-10 we anticipate the course will run \$140,445 in the red. These deficits are covered by contingency monies provided by the ½ cent (4B) optional sales tax. A tough drought affected us this past summer and a very, very wet fall/winter affected play dramatically this past fall/winter.

Golfers played 47,621 rounds in FY 2008-09 and are projected to play 41,697 in FY 2009-10. Kemper anticipates 44,871 rounds will be played in FY2010-2011.

Questions arise from time to time about who uses the course and the impact of tournament play on the availability of the public to play the course. The following chart will answer these questions.

	<u>Actual</u> <u>2008-09</u>	<u>Estimates</u> <u>2009-10</u>	<u>Projected</u> <u>2010-2011</u>
Rounds (total)	47,621	41,697	44,871
Resident	34,269(72%)	29,675(71%)	32,672(73%)
Non-resident	5,873(12%)	5,559(13%)	5,635(12%)
Tournament	7,479(16%)	6,463(16%)	6,564(15%)

The golf course is looking to increase the Wilderness Golf Association. to 450 members in FY 2010-2011. They also hope to enlarge the corporate annual pass customer base to over 30 designees next year.

Kemper is proposing to raise green fees in all fee categories \$2/round, and increase cart fees by \$1/round. They will be introducing a new driving range policy where range balls are incorporated in each green fee for FY 2010-2011. Practice sessions on the range will only cost \$7.50/session.

The proposed operating cost for the golf course is expected to be \$1,905,677 in FY 2010-2011.

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 are fortunate to have a veteran City Council which fully understands the budget process and has been intimately involved in establishing our visioning process. The priorities set by Council through the visioning process are reflected in this budget. We are pleased to welcome Mr. Schwertner to City Council and offer our

MANAGER'S MESSAGE

assistance and support as you take on this important role.

While this document gives the appearance of the final budget, it is not. Our City Charter requires that I submit a full and balanced 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 seventeen (18) consecutive "Distinguished Budget Presentation Awards" from GFOA for our budget documents. Our goal is to receive our 19th award for the final FY 2010-2011 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.

While our budget is heavily affected by the recession, we are still striving to get as much value out of every dollar to see that the services we provide our citizens meet their needs and expectations.

While we have tightened our operating budget significantly these past few years, that doesn't mean we haven't been progressing as a City. There are a myriad of capital projects ongoing or soon to start that are helping to improve our infrastructure in anticipation of the growth that will come when the recession finally ends.

TxDot continues the construction of SH 288 with a projected completion in either late 2012 or in early 2013. The FM 2004 project should be completed in 2011. We will be completing work soon on the Winding Way street rehab project and on the municipal court/EOC/Dispatch facility. Work will begin soon on the Oak Drive project and on the much anticipated next phase of our downtown revitalization project. Voters recently approved bonds will be repairing drought damaged streets and improving drainage downstream of the SH 288/332 project.

We continue to work with the developer of the Alden development by putting all the planning pieces into place. We are also working with the County on a way to extend utilities to the airport. So, we have a lot on our plate.

There is much to be excited about and our future appears bright. We simply need to fight our way through this recession and strive for better days ahead.

Our Saturday all-day workshop is scheduled for July 17, 2010 and will begin at 8am and go until we are done. As always the public is welcome to attend.

Please review the budget and let me know your thoughts. With your input and citizen input we will develop a final budget that meets our current needs and plans for a brighter future.

Respectfully submitted,



William P. Yenne
City Manager

ORGANIZATIONAL CHARTS



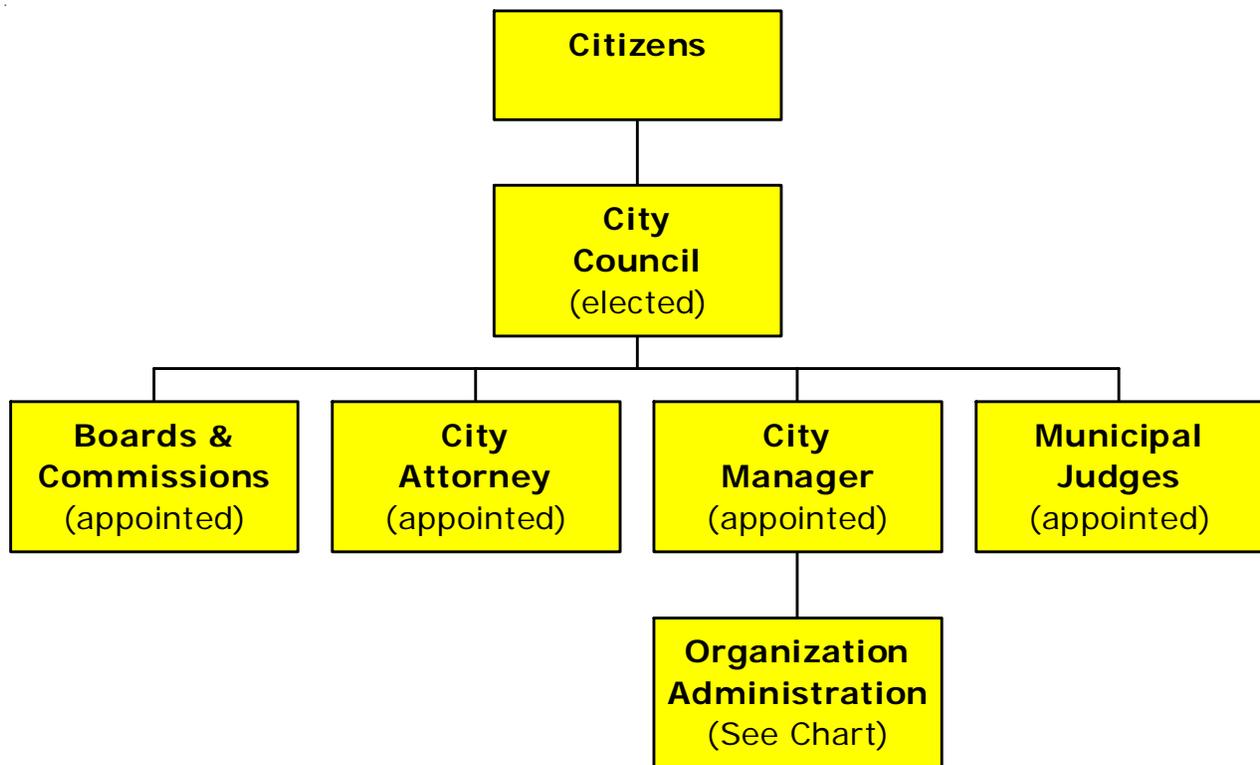
LAKE JACKSON

City of Enchantment

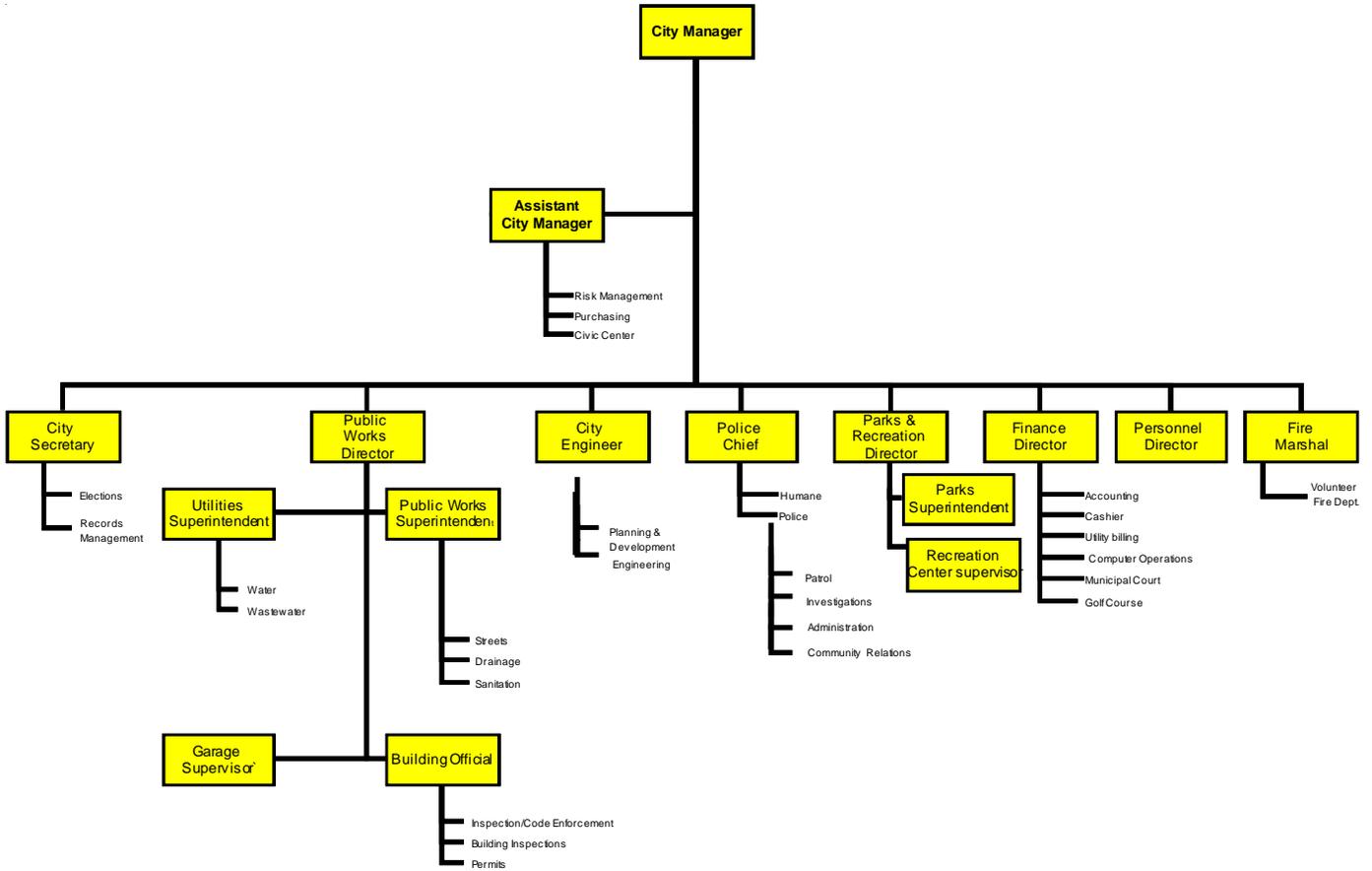


City of Lake Jackson

"Council-Manager Government"



Organization Administration Chart





The Alden Dow Building. This building housed the office of Dr. Beutel. The Lake Jackson Historical Association has renovated the office and it is open to visitors.

“Back in 1941 when the great push was on to build the Dow Chemical plants, Dr. A.P. Beutel had an idea which was to prove fateful to the history of Brazoria County.

Facing a basic decision as to what could be done to provide the living accommodations for the thousands of Dow employees already here and the thousands more to come, Dr. Beutel took a carload of his fellow Dow directors over a bumpy country road to the site of the old Lake Jackson Plantation. He stopped the car and said, “What we ought to do is build a completely new town here.”

That was the beginning of the City of Lake Jackson. The Dow Board of Directors agreed with him that a new community offered a better solution to the problems than attempting to develop additional areas of the already existing Brazoria County towns.

Mr. Alden B. Dow was one of the people whom Dr. Beutel took with him that day and Mr Dow immediately began planning Lake Jackson.”

BUDGET SUMMARIES



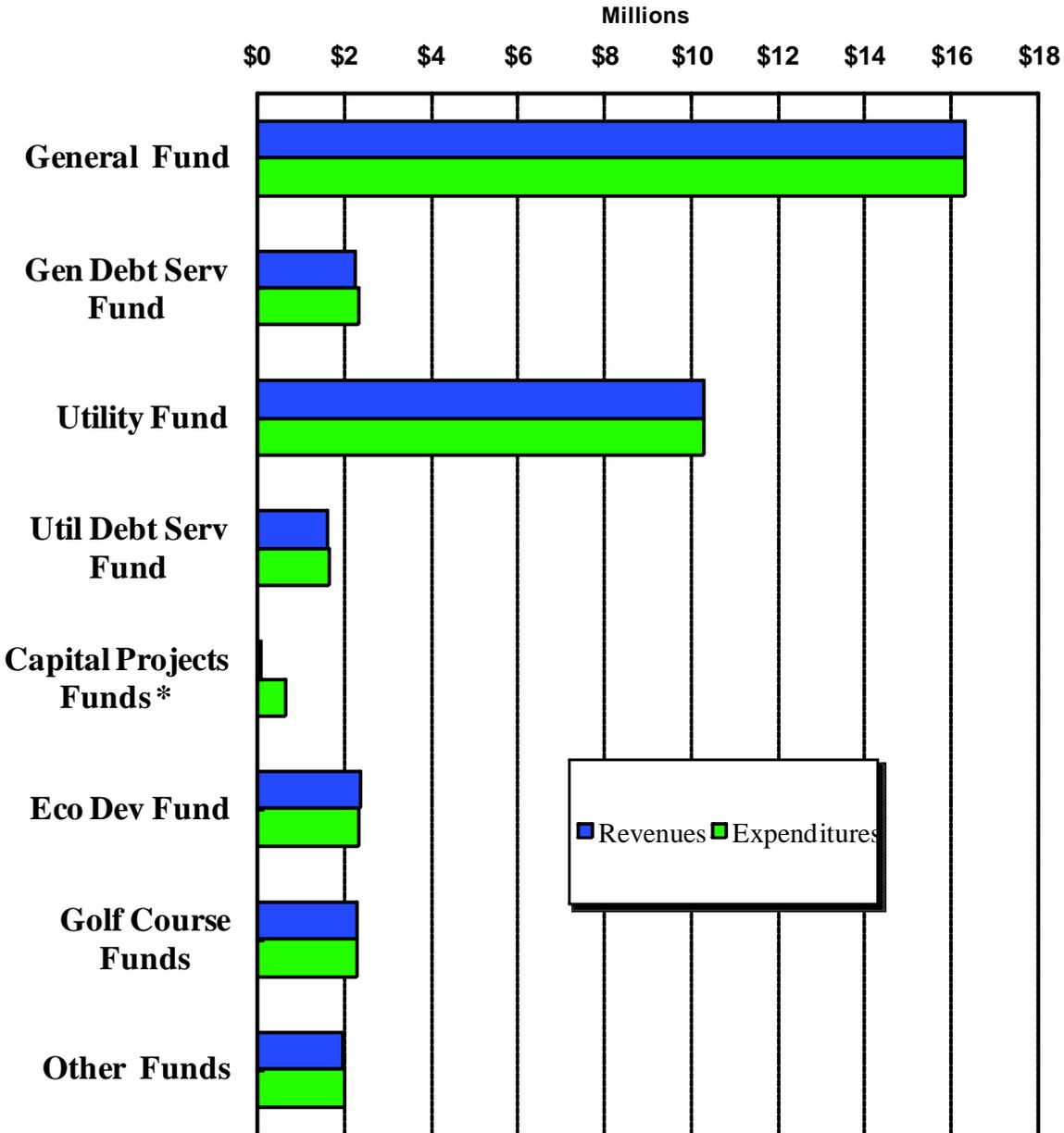
LAKE JACKSON

City of Enchantment

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.

2010- 11 PROPOSED BUDGET
COMBINED FUNDS SUMMARY
TOTAL REVENUES AND EXPENDITURES BY FUND

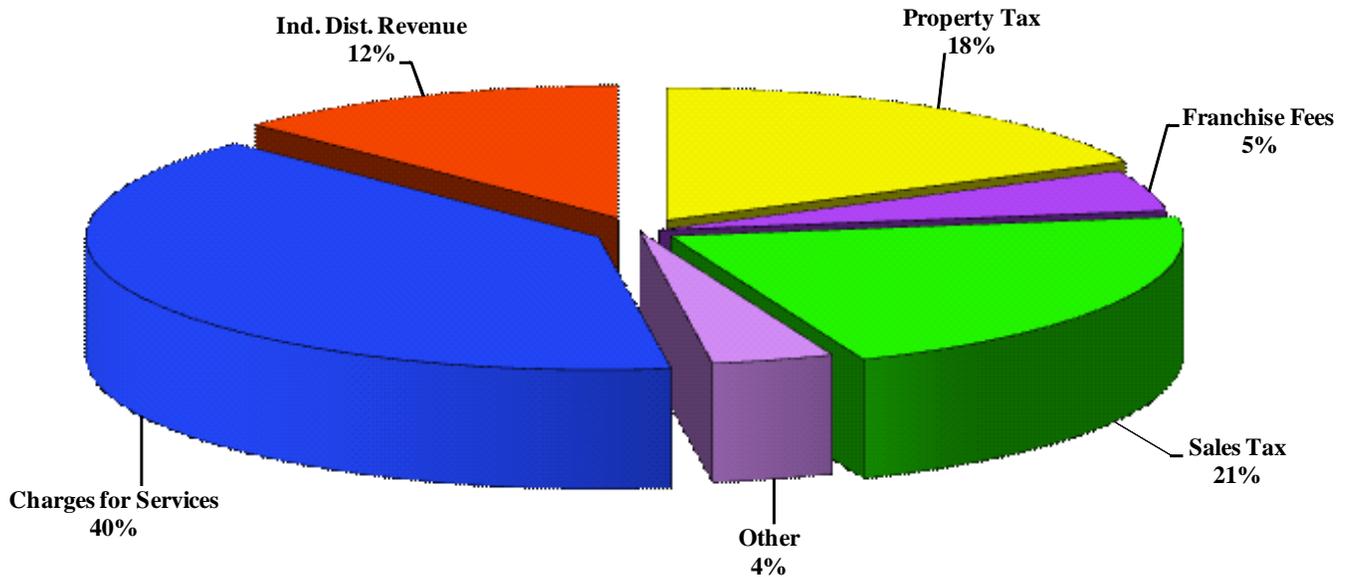
<i>REVENUES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2008 - 09	2009 - 10	2009 - 10	BUDGET
GENERAL FUND	\$ 18,029,065	\$ 16,276,397	\$ 16,349,548	\$ 16,291,398
GEN DEBT SERV FUND	2,294,163	2,298,225	2,294,225	2,258,000
UTILITY FUND	10,147,223	10,379,454	10,036,083	10,268,119
UTILITY DEBT SERV & RESERVE	1,595,370	1,775,940	1,642,940	1,622,441
CAPITAL PROJECT FUNDS	473,843	30,000	761,335	9,700
ECONOMIC DEVELOPMENT FUND	2,429,188	2,436,821	2,356,768	2,358,902
GOLF COURSE FUNDS	2,151,290	2,283,141	2,030,251	2,283,424
OTHER FUNDS *	2,384,572	2,017,380	2,519,379	1,966,706
SUBTOTAL	\$ 39,504,714	\$ 37,497,358	\$ 37,990,529	\$ 37,058,690
INTERFUND TRANSFERS	(5,324,433)	(5,194,209)	(5,399,209)	(5,027,536)
TOTAL	\$ 34,180,281	\$ 32,303,149	\$ 32,591,320	\$ 32,031,154

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2008 - 09	2009 - 10	2009 - 10	BUDGET
GENERAL FUND	\$ 16,914,221	\$ 16,276,397	\$ 16,147,781	\$ 16,291,398
GEN DEBT SERV FUND	2,102,134	2,298,225	2,296,225	2,317,764
UTILITY FUND	9,757,727	10,379,454	10,040,332	10,268,119
UTILITY DEBT SERV & RESERVE	1,640,470	1,712,770	1,607,262	1,660,581
CAPITAL PROJECT FUNDS	1,249,976	734,910	2,417,601	669,731
ECONOMIC DEVELOPMENT FUND	2,265,430	2,007,396	2,044,048	2,341,074
GOLF COURSE FUNDS	2,226,631	2,232,506	2,174,724	2,283,424
OTHER FUNDS *	2,133,795	1,151,830	1,501,443	1,997,847
SUBTOTAL	\$ 38,290,384	\$ 36,793,488	\$ 38,229,416	\$ 37,829,938
INTERFUND TRANSFERS	(5,324,433)	(5,194,209)	(5,399,209)	(5,027,536)
TOTAL	\$ 32,965,951	\$ 31,599,279	\$ 32,830,207	\$ 32,802,402

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

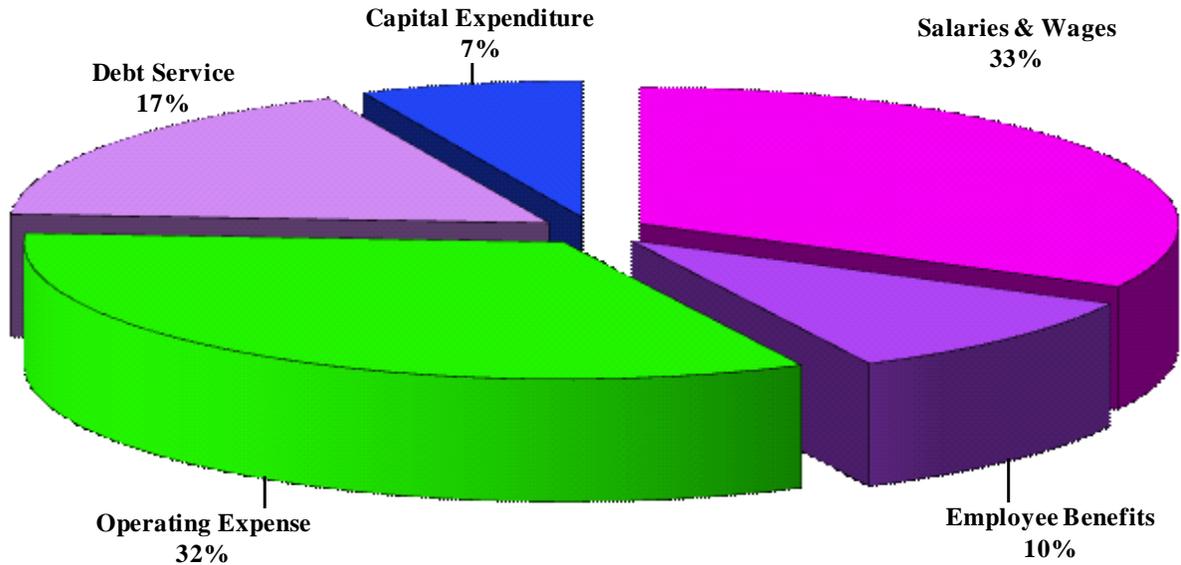
2010 - 11 BUDGET
ALL FUNDS
REVENUES BY CATEGORY

REVENUES	2008 - 09	2009 - 10	2009 - 10	2010 - 11
	ACTUAL	BUDGET	ESTIMATED	BUDGET
PROPERTY TAX	\$ 5,656,080	\$ 5,696,676	\$ 5,674,657	\$ 5,642,153
CITY SALES & USE TAX	7,043,241	7,013,223	6,772,040	6,772,040
MOTEL OCCUPANCY TAX	218,277	300,000	210,000	230,000
FRANCHISE FEES	1,586,698	1,528,000	1,595,334	1,601,000
INDUSTRIAL DISTRICT REVENUE	3,962,165	3,822,450	3,843,100	4,007,000
LICENSES & PERMITS	195,740	163,100	199,950	176,100
CHARGES FOR SERVICES	12,503,525	12,813,895	12,285,642	12,684,773
MUNICIPAL COURT FINES	457,832	385,900	432,800	408,500
INTERGOVERNMENTAL	1,249,406	0	93,300	93,300
INTEREST	201,537	217,480	117,250	103,818
MISCELLANEOUS	1,105,780	362,425	1,367,247	312,470
TOTAL REVENUES	\$ 34,180,281	\$ 32,303,149	\$ 32,591,320	\$ 32,031,154



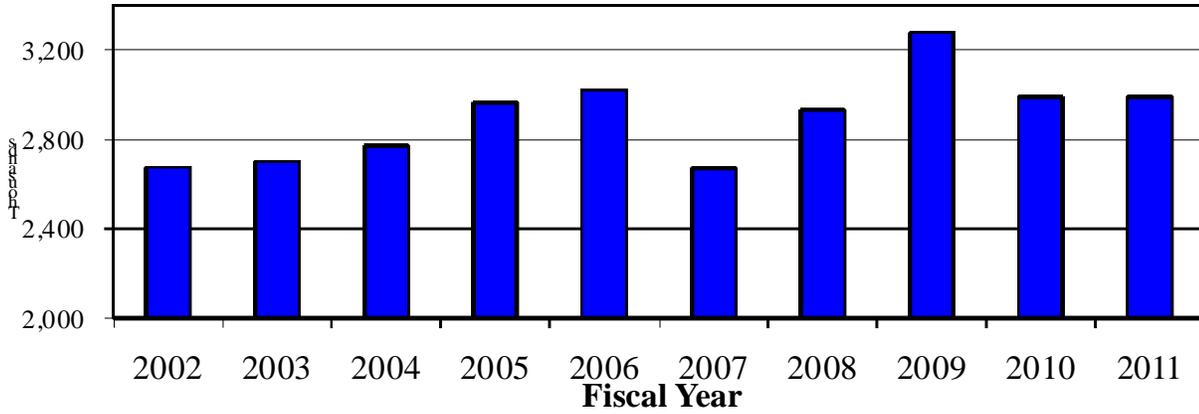
2010 - 11 BUDGET
ALL FUNDS
EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2008 - 09 ACTUAL	2009 - 10 BUDGET	2009 - 10 ESTIMATED	2010 - 11 BUDGET
SALARIES & WAGES	\$ 10,570,146	\$ 10,739,864	\$ 10,354,422	\$ 10,705,269
EMPLOYEE BENEFITS	3,048,967	3,275,845	3,098,481	3,313,541
OPERATING EXPENSES	11,112,779	10,852,210	10,737,608	10,921,512
DEBT SERVICE	5,086,608	5,542,421	5,350,538	5,675,849
CAPITAL PROJECTS	1,789,765	790,910	2,473,601	974,731
EQUIPMENT PURCHASES	<u>1,357,686</u>	<u>398,029</u>	<u>815,557</u>	<u>1,211,500</u>
<i>TOTAL EXPENDITURES</i>	<u>\$ 32,965,951</u>	<u>\$ 31,599,279</u>	<u>\$ 32,830,207</u>	<u>\$ 32,802,402</u>



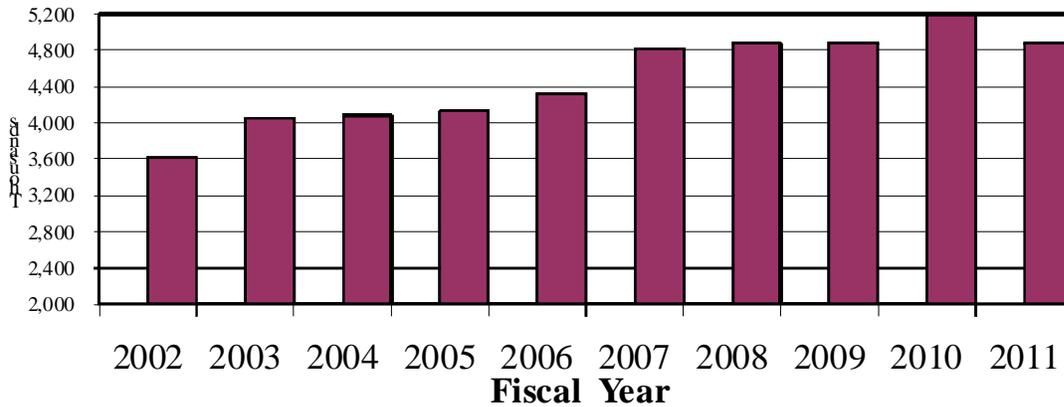
FUND BALANCE HISTORY AND PROJECTIONS

**Working Capital Balance
Utility Fund**



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

**Fund Balance
General Fund**



GENERAL FUNDS FUND BALANCE ANALYSIS

FUND	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-08	\$ 4,873,314	527,608	2,299,862	2,149,847
PRIOR PERIOD ADJUSTMENT	(202,800)			
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS				
TO PARKS FUND				
REVENUES FISCAL YEAR 2009	18,029,065	2,294,163	469,459	1,644,767
EXPENDITURES FISCAL YEAR 2009	16,914,221	2,102,134	1,157,136	1,357,686
FUND BALANCE 9-30-09	\$ 5,785,358	\$ 719,637	\$ 1,612,185	\$ 2,436,928
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(900,000)	0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	4,885,358	719,637	1,612,185	2,436,928
FISCAL 2010 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING		0	900,000	996,730
FROM UTILITY OPERATING		0	0	626,150
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	260,000	0	0	0
FROM UTILITY FUND	540,389	0	0	
FROM ECONOMIC DEVL. FUND	350,000	0	0	
ALL OTHER REVENUE	15,299,159	2,294,225	759,585	211,294
	16,449,548	2,294,225	1,659,585	1,834,174
FISCAL 2010 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	20,000			
TO GENERAL CAPITAL PROJECTS				
TO PARKS FUND				
TO GENERAL CONTINGENCY	330,000			
TO EQUIPMENT REPLACEMENT	996,730			
ALL OTHER EXPENDITURES	14,801,051	2,296,225	2,350,999	762,408
	16,147,781	2,296,225	2,350,999	762,408
PROJECTED FUND BALANCE 9-30-10	5,187,125	717,637	920,771	3,508,694
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(200,000)		200,000	
TO PARKS FUND	0			
FUND BALANCE AFTER CAPITAL TRANSFERS	4,987,125	717,637	1,120,771	3,508,694
2011 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	935,983
FROM UTILITY OPERATING	0	0	0	658,723
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	540,389			
FROM ECONOMIC DEVL. FUND	350,000			
FROM GENERAL CONTINGENCY	260,000			
ALL OTHER REVENUE	15,141,009	2,258,000	8,000	19,000
	16,291,398	2,258,000	8,000	1,613,706
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	20,000			
TO CAPITAL PROJECTS	0			
TO EQUIPMENT REPLACEMENT	935,983			
ALL OTHER EXPENDITURES	15,335,415	2,317,764	436,080	1,157,500
	16,291,398	2,317,764	436,080	1,157,500
BUDGETED FUND BALANCE 9-30-11	\$ 4,987,125	\$ 657,873	\$ 692,691	\$ 3,964,900
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$

UTILITY FUNDS FUND BALANCE ANALYSIS

FUND	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY DEBT SERVICE RESERVE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-08	\$ 2,933,311	965,700	1,227,200	479,759
REVENUES INCLUDING TRANSFERS	10,102,685	1,625,370	0	4,384
EXPENDITURES INCLUDING TRANSFERS	<u>9,757,727</u>	<u>1,640,470</u>	<u>30,000</u>	<u>92,840</u>
FUND BALANCE 9-30-09	\$ 3,278,269	950,600	1,197,200	391,303
TRANSFERS TO CAPITAL				
UTILITY CAPITAL PROJECTS	<u>350,000</u>	<u>0</u>	<u>0</u>	<u>350,000</u>
FUND BALANCE AFTER CAPITAL TRANSFERS	2,928,269	950,600	1,197,200	741,303
2010 PROJECTED REVENUES				
TRANSFERS IN				
FROM UTILITY OPERATING		1,630,940	0	0
FROM UTILITY CONTINGENCY				
FROM GENERAL CONTINGENCY	70,000			0
UTILITY DEBT SERVICE RESERVE		1,197,200	0	0
ALL OTHER REVENUE	<u>9,966,083</u>	<u>12,000</u>	<u>0</u>	<u>1,750</u>
	10,036,083	2,840,140	0	1,750
2010 PROJECTED EXPENDITURES				
TRANSFERS OUT				
ADMINISTRATIVE TRANSFER				
TO GENERAL FUND	540,389			
TO UTILITY DEBT SERVICE	1,630,940		1,197,200	
TO UTILITY CONTINGENCY	0			
TO UTILITY CAPITAL PROJECTS	0			
TO EQUIPMENT REPLACEMENT	626,150			
ALL OTHER EXPENDITURES	<u>6,357,405</u>	<u>1,607,262</u>	<u>0</u>	<u>66,602</u>
	10,040,332	1,607,262	1,197,200	66,602
PROJECTED FUND BALANCE 9-30-10	2,924,020	2,183,478	0	676,451
PROJECTED TRANSFERS TO CAPITAL				
TO UTILITY CAPITAL PROJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AFTER CAPITAL TRANSFERS	2,924,020	2,183,478	0	676,451
2011 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL CONTINGENCY	70,000			
FROM UTILITY OPERATING		1,612,441	0	0
FROM DEBT SERVICE RESERVE			0	
FROM ECONOMIC DEVL. FUND				
ALL OTHER REVENUE	<u>10,198,119</u>	<u>10,000</u>	<u>0</u>	<u>1,700</u>
	10,268,119	1,622,441	0	1,700
2011 BUDGETED EXPENDITURES				
TRANSFERS OUT				
ADMINISTRATIVE TRANSFER				
TO GENERAL FUND	540,389			
TO UTILITY DEBT SERVICE	1,612,441		0	
TO UTILITY DEBT SERVICE RESERVE	0			
TO UTILITY CAPITAL PROJECTS	0			
TO EQUIPMENT REPLACEMENT	658,723			
ALL OTHER EXPENDITURES	<u>7,456,566</u>	<u>1,660,581</u>	<u>0</u>	<u>233,651</u>
	10,268,119	1,660,581	0	233,651
BUDGETED FUND BALANCE 9-30-11	\$ <u>2,924,020</u>	\$ <u>2,145,338</u>	\$ <u>0</u>	\$ <u>444,500</u>
TARGET FUND BALANCE	RANGE	\$ 2,145,338	\$	\$ 500,000
Low 25% of Operating Budget	\$ 2,567,030			
High 33% of Operating Budget	\$ 3,388,479			

OTHER FUNDS FUND BALANCE ANALYSIS

FUND	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">ECONOMIC DEVELOPMENT FUND</td> <td style="text-align: center;">MOTEL OCCUPANCY FUND</td> <td style="text-align: center;">PARK FUND</td> </tr> </table>			ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND			
FUND BALANCE 9-30-09	\$ 2,134,946	\$ 134,425	\$ 305,847			
PROJECTED REVENUES						
TRANSFERS IN						
FROM ECONOMIC DEVL. FUND	0	0	0			
FROM GENERAL FUND	0	0	0			
ALL OTHER REVENUE	2,356,768	210,500	1,200			
	2,356,768	210,500	1,200			
PROJECTED EXPENDITURES						
TRANSFERS OUT						
TO SPECIAL EVENTS FUND	0	25,000	0			
TO GOLF COURSE DEBT SERVICE	550,000	0	0			
TO GOLF COURSE OPERATING	100,000	0	0			
TO GENERAL FUND	350,000	0	0			
ALL OTHER EXPENDITURES	1,044,048	220,733	56,000			
	2,044,048	245,733	56,000			
FUND BALANCE 9-30-10	2,447,666	99,192	251,047			
BUDGETED REVENUES						
TRANSFERS IN						
FROM ECONOMIC DEVL. FUND	0	0	0			
ALL OTHER REVENUE	2,358,902	231,000	0			
	2,358,902	231,000	0			
BUDGETED EXPENDITURES						
TRANSFERS OUT						
TO SPECIAL EVENTS	0	30,000	0			
TO GOLF COURSE DEBT SERVICE	550,000	0	0			
TO GOLF COURSE OPERATING	100,000					
TO GENERAL FUND	350,000	0	0			
ALL OTHER EXPENDITURES	1,341,074	227,347	155,000			
	2,341,074	257,347	155,000			
BUDGETED FUND BALANCE 9-30-11	\$ 2,465,494	\$ 72,845	\$ 96,047			
TARGET FUND BALANCE	1,104,389	None	None			

**2006 - 2011
PERSONNEL SUMMARY BY DEPARTMENT**

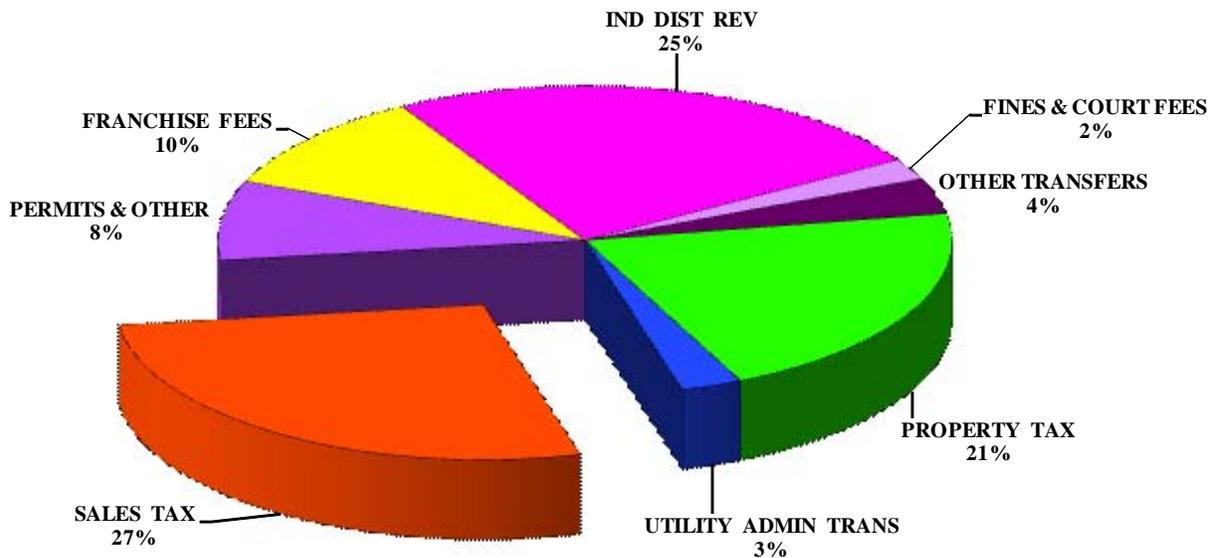
GENERAL FUND	2006-07	2007-08	2008-09	2009-10	2010-11	Increase
	FT	FT	FT	FT	FT	(Decrease)
ADMINISTRATION	9.50	10.50	10.50	10.50	10.50	1.00
FINANCE	9.00	10.00	10.00	10.00	10.00	1.00
TAX	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00	0.00
LEGAL	1.00	1.00	1.00	1.00	1.00	0.00
POLICE	58.00	59.00	60.00	60.00	60.00	2.00
FIRE	1.00	1.00	1.00	1.00	1.00	0.00
HUMANE	3.00	3.00	3.00	3.00	3.00	0.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00	0.00
STREET	6.83	6.83	6.83	6.83	6.83	0.00
DRAINAGE	14.83	14.83	14.83	14.83	14.83	0.00
CODE ENFORCEMENT	6.00	8.00	8.00	8.00	8.00	2.00
PARKS	13.50	13.50	13.50	13.50	13.50	0.00
RECREATION	13.50	13.50	13.50	13.50	13.50	0.00
GARAGE	9.00	9.00	9.00	9.00	9.00	0.00
LIBRARY	0.50	0.50	0.50	0.50	0.50	0.00
CIVIC CENTER	4.00	5.00	5.00	5.00	5.00	1.00
TOTAL GENERAL FUND	157.66	163.66	164.66	164.66	164.66	7.00
UTILITY FUND	2006-07	2007-08	2008-09	2009-10	2010-11	Increase
	FT	FT	FT	FT	FT	(Decrease)
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	6.00	0.00
WATER PRODUCTION	7.41	11.50	11.50	11.50	11.50	4.09
WATER DISTRIBUTION	4.75	0.00	0.00	0.00	0.00	-4.75
WASTEWATER COLLECTION	10.41	19.50	19.50	19.50	19.50	9.09
WASTEWATER TREATMENT	8.43	0.00	0.00	0.00	0.00	-8.43
SANITATION	25.34	25.34	25.34	25.34	25.34	0.00
TOTAL UTILITY FUND	62.34	62.34	62.34	62.34	62.34	0.00
TOTAL ALL FUNDS COMBINED	220.00	226.00	227.00	227.00	227.00	7.00

2010 - 11 PROPOSED BUDGET OPERATING FUNDS SUMMARY

REVENUE	2008 - 09	2009 - 10	2009 - 10	2010 - 11
	ACTUAL	BUDGETED	ESTIMATED	ADOPTED
General Fund Resources	\$ 18,029,065	\$ 16,276,397	\$ 16,349,548	\$ 16,291,398
Utility Operating Revenues	10,147,223	10,379,454	10,036,083	10,268,119
Total Revenue	\$ 28,176,288	\$ 26,655,851	\$ 26,385,631	\$ 26,559,517
EXPENDITURES	2008 - 09	2009 - 10	2009 - 10	2010 - 11
	ACTUAL	BUDGETED	ESTIMATED	ADOPTED
Salaries & Wages	\$ 9,859,085	\$ 10,019,893	\$ 9,639,405	\$ 9,959,190
Group Insurance	836,490	982,185	923,682	970,490
Employer FICA	731,338	718,855	686,190	721,500
Retirement Contribution	1,184,362	1,187,240	1,157,815	1,290,900
Workers Compensation	157,182	240,135	201,893	176,600
Other Employee Benefits	159,814	208,720	185,995	209,870
Emergency Medical Services	337,000	337,000	337,000	337,000
Street Markings & Sealant	71,445	25,000	25,000	75,000
Fire Code Inspections	16,800	17,000	17,000	17,000
Housing (Property) Inspections	10,580	40,000	0	40,000
Drainage Maintenance Program	67,438	70,000	41,500	70,000
Braz. Cty Partnership	10,500	10,500	10,500	10,500
Recycling & Waste Disposal	683,174	762,400	671,200	762,380
Sludge Disposal	51,611	65,000	60,000	65,000
Pavement Improvement Program	81,533	80,000	108,500	80,000
Contract Mowing	265,391	300,000	280,000	300,000
Contract Cleaning	457,404	119,770	117,520	123,270
Other Prof / Tech Services	457,401	385,180	448,960	407,155
Maintenance & Repair				
Water System	314,052	354,370	366,050	348,627
Wastewater System & Plant	275,437	409,854	402,900	340,000
Sanitation Fleet	207,478	141,000	164,000	173,409
Street & Drainage System	84,058	95,070	95,065	92,310
Other Maintenance & Repair	1,370,290	815,197	836,401	842,500
BWA - Water	1,150,240	1,197,200	1,197,200	1,197,200
Braz. Cty Water Conservation District	23,605	23,000	23,000	23,000
Other Property Services	189,003	153,784	134,750	123,420
Property & Liability Insurance	403,534	440,498	430,135	460,420
Other Purchased Services	336,949	347,546	357,284	351,530
Electricity & Natural Gas	1,694,366	1,662,075	1,714,215	1,753,135
General Supplies	1,169,564	1,494,820	1,357,595	1,416,575
Capital Outlay	9,666	13,349	53,149	54,000
Transfers				
To General Fund	540,389	540,389	540,389	540,389
To Equipment Replacement	1,541,177	1,622,880	1,622,880	1,594,706
To Park Fund	0	0	0	0
To General Projects	0	0	0	0
To Special Events Fund	20,000	20,000	20,000	20,000
To General Contingency	330,000	0	330,000	0
To Utility Projects	0	0	0	0
To Utility Debt Service	1,573,592	1,755,941	1,630,940	1,612,441
To Utility Contingency	0	0	0	0
Total Expenditures	\$ 26,671,948	\$ 26,655,851	\$ 26,188,113	\$ 26,559,517

GENERAL FUND REVENUE BY CATEGORY

REVENUE	2008 - 09 ACTUAL	2009 - 10 BUDGET	2009 - 10 ESTIMATED	2010 - 11 ADOPTED
Property Tax	\$ 3,393,969	\$ 3,417,451	\$ 3,402,432	\$ 3,392,153
Sales Tax	4,634,553	4,600,000	4,430,272	4,430,272
Franchise Fees	1,688,698	1,630,000	1,697,334	1,703,000
Industrial District Revenue	3,962,165	3,822,450	3,843,100	4,007,000
Licenses and Permits	186,018	154,600	199,950	156,100
Civic Center / Jasmine Hall Fees	238,157	241,700	241,450	228,400
Recreation Fees	693,320	648,700	714,268	684,950
Fines and Court Fees	382,012	385,900	357,800	358,500
Intergovernmental	1,249,406	93,300	93,300	93,300
Utility Administrative Fee	438,389	438,389	438,389	438,389
Interest and Other	504,378	233,907	321,253	189,334
Transfer from Econ. Devl. Fund	350,000	350,000	350,000	350,000
Transfer from General Contingency	308,000	260,000	260,000	260,000
Total General Fund	\$ 18,029,065	\$ 16,276,397	\$ 16,349,548	\$ 16,291,398



**GENERAL FUND
EXPENDITURES BY CATEGORY**

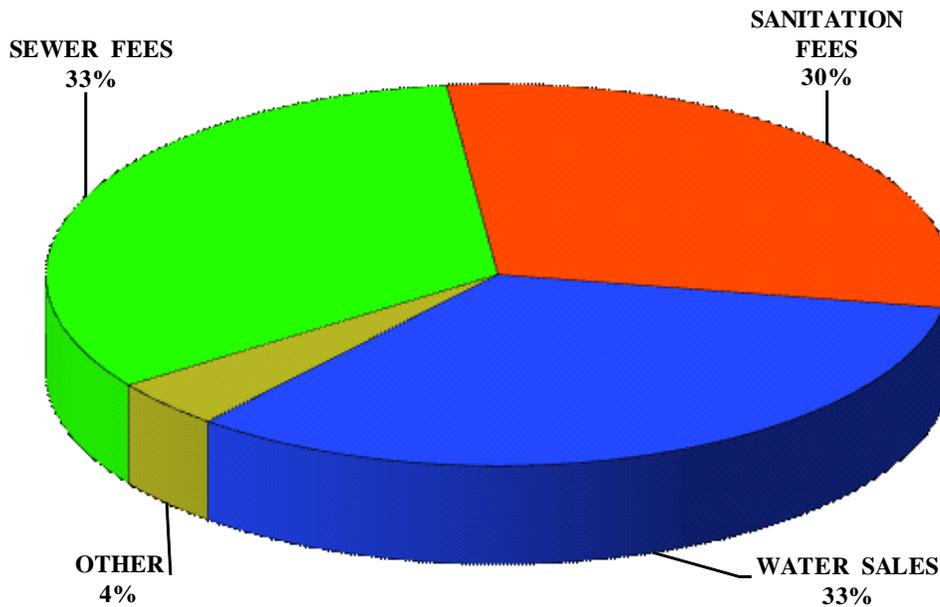
<i>EXPENDITURES</i>	2008 - 09 ACTUAL	2009 - 10 BUDGET	2009 - 10 ESTIMATED	2010 - 11 PROPOSED
SALARIES & WAGES	\$ 7,639,671	\$ 7,795,053	\$ 7,496,021	\$ 7,741,390
EMPLOYEE BENEFITS	2,257,247	2,363,970	2,272,543	2,402,580
OPERATING EXPENSES	5,731,397	5,087,295	4,979,338	5,137,445
CAPITAL OUTLAY	9,666	13,349	53,149	54,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	926,240	996,730	996,730	935,983
UTILITY PROJECTS	0	0	0	0
SPECIAL EVENTS FUND	20,000	20,000	20,000	20,000
GENERAL CONTINGENCY	330,000	0	330,000	0
<i>Total General Fund</i>	<u>\$ 16,914,221</u>	<u>\$ 16,276,397</u>	<u>\$ 16,147,781</u>	<u>\$ 16,291,398</u>

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2007-08	FISCAL 2008-09	FISCAL 2009-10	FISCAL 2010-11
SERVICE / MAINTENANCE	41.00	41.00	41.00	41.00
OFFICE / CLERICAL	22.00	22.00	22.00	22.00
TECHNICAL	26.00	26.00	26.00	26.00
SWORN PERSONNEL	40.00	39.00	40.00	40.00
PROFESSIONAL	8.00	8.00	8.00	8.00
MANAGEMENT / SUPERVISION	26.66	27.66	27.66	27.66
TEMPORARY / SEASONAL	19.64	20.61	20.57	19.60
<i>Total General Fund Personnel</i>	183.30	184.27	185.23	184.26

One Management/Supervision, two Service Maintenance and two Technical positions remain authorized but are unfunded for the 2010-11 Fiscal year.

UTILITY FUND REVENUE BY CATEGORY

REVENUE	2008 - 09 ACTUAL	2009 - 10 BUDGET	2009 - 10 ESTIMATED	2010 - 11 ADOPTED
Plumbing Permits	\$ 9,722	\$ 8,500	\$ 10,000	\$ 8,500
Tap Fees	14,585	11,500	11,500	11,500
Administrative Fees	188,335	185,400	192,500	192,400
Water Fees	3,311,904	3,491,881	3,341,154	3,417,504
Sewer Fees	3,410,994	3,441,483	3,304,937	3,389,285
Sanitation Fees	3,044,165	3,060,090	2,989,582	3,038,810
Miscellaneous	55,440	72,625	103,410	125,120
Interest	26,578	37,975	13,000	15,000
Transfer from Utility Contingency	85,500	0	0	0
from General Contingency	0	70,000	70,000	70,000
Total Utility Revenue	<u>\$ 10,147,223</u>	<u>\$ 10,379,454</u>	<u>\$ 10,036,083</u>	<u>\$ 10,268,119</u>



UTILITY FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2008 - 09	2009 - 10	2009 - 10	2010 - 11
	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SALARIES & WAGES	\$ 2,219,414	\$ 2,224,840	\$ 2,143,384	\$ 2,217,800
EMPLOYEE BENEFITS	660,044	769,820	699,759	764,300
OPERATING EXPENSES	4,149,351	4,462,314	4,399,710	4,474,466
CAPITAL OUTLAY				
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	127,100	127,100	127,100	127,100
ADMIN FEE - WATER W/WATER	311,289	311,289	311,289	311,289
FRANCHISE FEE	102,000	102,000	102,000	102,000
EQUIPMENT REPLACEMENT	614,937	626,150	626,150	658,723
UTILITY PROJECTS	0	0	0	0
UTILITY DEBT SERVICE	1,573,592	1,755,941	1,630,940	1,612,441
UTILITY CONTINGENCY	0	0	0	0
UNEMPLOYMENT INSURANCE	0	0	0	0
<i>Total Utility Fund</i>	\$ 9,757,727	\$ 10,379,454	\$ 10,040,332	\$ 10,268,119

<i>AUTHORIZED PERSONNEL</i>	BUDGET	BUDGET	BUDGET	BUDGET
	2007-08	2008-09	2009-10	2010-11
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	6.34	6.34
<i>Total Utility Fund Personnel</i>	62.34	62.34	62.34	62.34

Adopted FY 10-11 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 called Capital Outlay - Equipment or Capital Outlay - Furniture & Fixtures.

Equipment purchases exceeding \$5,000 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 costing less than \$300,000 are budgeted in the General Projects Fund and the Utility Projects Fund if money is available. These funds accumulate money solely from "budget savings" occurring in the operating funds.

Larger projects 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 2010-2011 Budget

Included in the Capital Outlay accounts of:

General and Utility Fund Departments \$54,000

The items budgeted is for carpet at the Civic Center (\$34,000), and weight room equipment at the Recreation Center (\$20,000).

Equipment Replacement Fund Purchases (see Other Funds Tab) \$1,157,500

The majority of the items budgeted here are computer equipment and software (\$180,000), Ambulance (\$232,000), and Vactor Truck (\$335,000).

General & Utility Projects estimated expenditures (see Capital Projects Tab) \$669,731

These projects include: sidewalks/ADA Curb Cuts (\$75,000), Records storage (\$42,800), Improve Radio Communications (\$233,280), Air Conditioning Replacements (\$15,000), Bunker Renovations (\$30,000), Wedgewood water line replacement (\$115,000) and Blossom Sewer line (\$118,651).

Total Capital Expenditures from annually budgeted funds \$1,881,231

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), and the 2010 Water and Sewer improvements (\$1,690,000).

GENERAL FUND



LAKE JACKSON

City of Enchantment

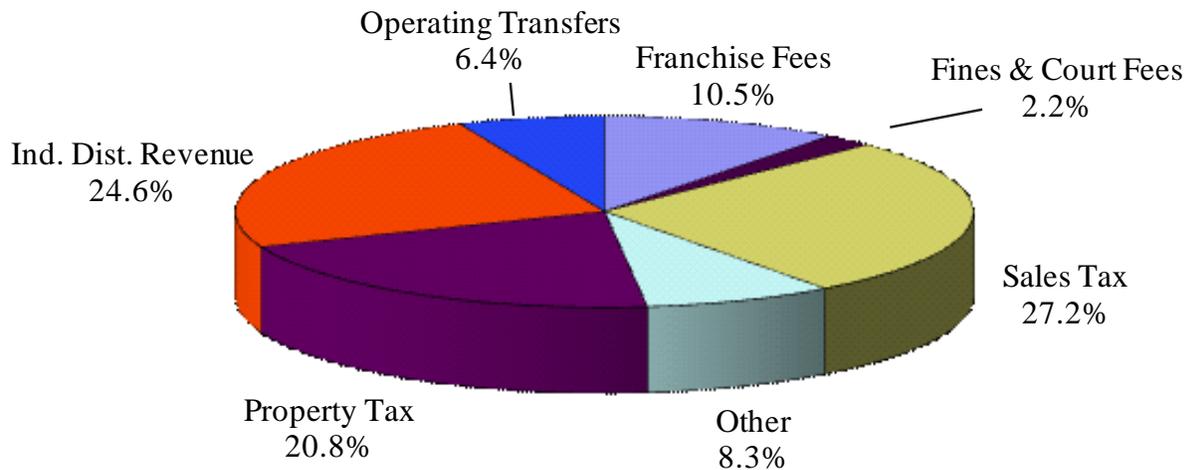
City of
Enchantment



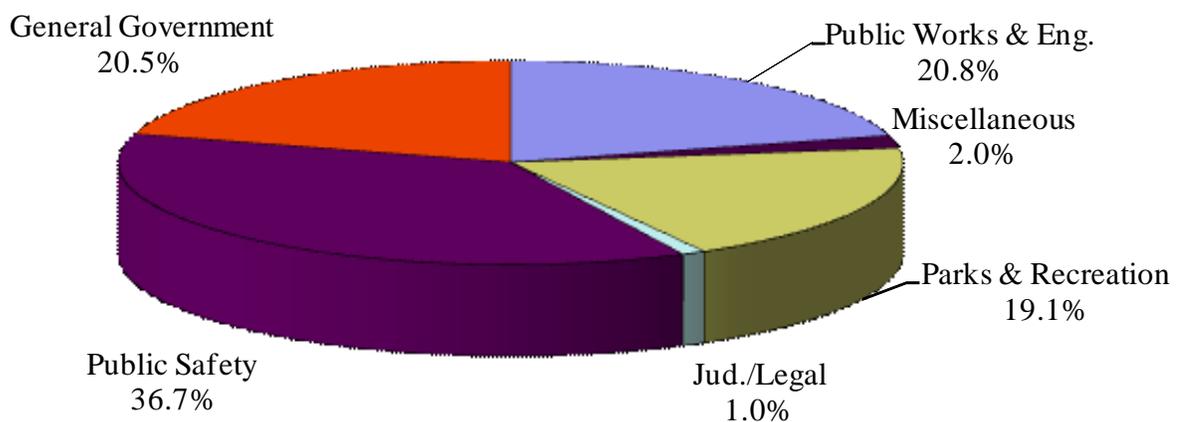
GENERAL OPERATING FUND

Revenues vs Expenditures

Revenues



Expenditures



GENERAL FUND BUDGET SUMMARY

<i>Revenues</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Property Tax	\$3,393,969	\$3,417,451	\$3,402,432	\$3,392,153
Sales Tax	4,634,553	4,600,000	4,430,272	4,430,272
Franchise Fees	1,688,698	1,630,000	1,697,334	1,703,000
Industrial District Revenue	3,962,165	3,822,450	3,843,100	4,007,000
Licenses and Permits	186,018	154,600	199,950	156,100
Civic Center/Jasmine Hall Fees	238,157	241,700	241,450	228,400
Recreation Fees	693,320	648,700	714,268	684,950
Fines and Court Fees	382,012	385,900	357,800	358,500
Intergovernmental	1,249,406	93,300	143,078	93,300
Interest and Other Revenue	504,378	233,907	271,475	189,334
Utility Administrative Fee	438,389	438,389	438,389	438,389
Transfer from Economic Development	350,000	350,000	350,000	350,000
Transfer from General Contingency	308,000	260,000	260,000	260,000
Total Resources	\$18,029,065	\$16,276,397	\$16,349,548	\$16,291,398

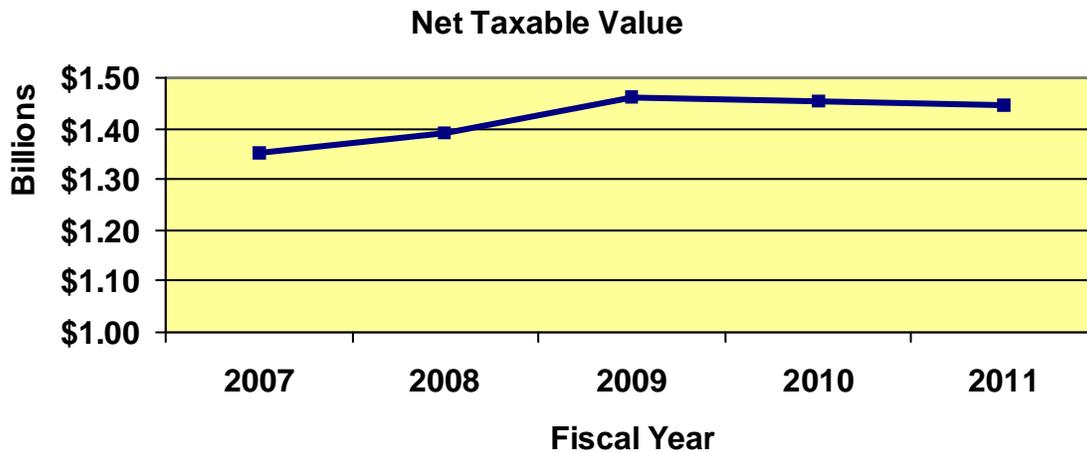
<i>Expenditures</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
General Government Services				
Non-Departmental	\$1,555,279	\$377,300	\$499,870	\$377,300
Administration	1,224,925	1,181,755	1,241,416	1,183,410
Elections	4,581	20,000	8,195	20,000
Civic Center	552,468	529,459	547,224	566,575
Financial Services				
Finance	825,895	846,985	855,975	851,777
Municipal Court	273,161	300,090	309,057	339,755
Legal Services	141,181	144,146	157,058	158,290
Public Safety Services				
Police	4,396,262	4,631,624	4,594,349	4,576,679
Fire	644,441	674,305	662,536	681,595
Emergency Medical Services	457,140	462,705	458,721	455,430
Humane	258,486	252,186	246,381	267,571
Engineering Services	412,640	412,795	426,365	402,740
Public Works Services				
Street	894,673	921,860	906,600	957,910
Drainage	757,250	893,898	788,415	866,200
Code Enforcement/Bldg. Inspection	562,420	586,250	550,225	525,075
Garage	627,683	624,375	596,346	628,571
Parks and Recreation Services				
Parks	1,087,329	1,162,535	1,078,241	1,185,955
Recreation	1,914,332	1,938,604	1,890,405	1,919,800
Miscellaneous Services				
KLJB	40,798	45,000	45,000	45,000
Library	155,742	151,375	147,852	148,815
Museum	93,295	80,150	98,550	93,950
Senior Advisory	21,659	23,000	23,000	23,000
Youth Advisory	12,581	16,000	16,000	16,000
Total Expenditures	\$16,914,221	\$16,276,397	\$16,147,781	\$16,291,398

GENERAL FUND

MAJOR REVENUE SOURCES

Property Tax

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 2010 certified net taxable value from the Brazoria County Appraisal District is \$1,446,706,142. This is a .56% decline from the prior year's net taxable value.



The State Constitution allows the City to levy taxes up to \$2.50/\$100 of assessed valuation for general government services including the payment of principal and interest on general obligation long-term debt. Taxes are due January 31st following the October 1st levy date and are considered delinquent after February 1st of each year. For tax year 2010, the City is not proposing an increase in the tax rate. The proposed tax rate for tax year 2010 will remain at \$0.3900 per \$100 valuation -- of which \$0.234474 is allocated to operations and maintenance and \$0.155526 for repayment of tax-exempt long-term debt. The 2010 tax year levy at 100% estimated collection rate, based on the preliminary 2010 taxable value, totals \$5,642,153 of which \$3,392,153 is allocated for operations and \$2,250,000 for debt service.

**GENERAL FUND
MAJOR REVENUE SOURCES**

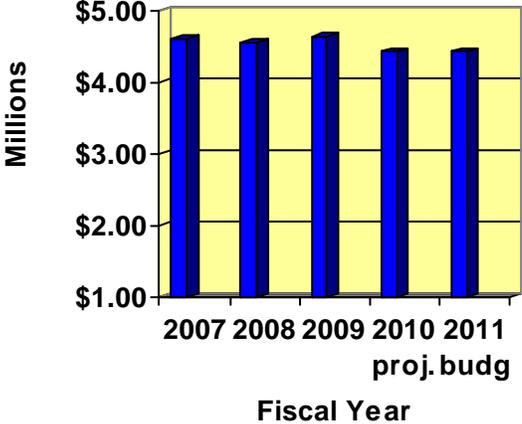
Sales Tax

The Sales tax in Lake Jackson is 8.25% of goods or services sold or delivered within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly, or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 1.5% to the City and .5% to the county. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the business. Of the City's share, .50% is allocated to the Lake Jackson Economic Development Fund and 1% is deposited in the General Fund

General sales tax collections in fiscal year 2010-11 are estimated to be \$4.4 million.

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 turn, 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 receipt from companies under these agreements are estimated to exceed \$135,000 in fiscal 2010-11.

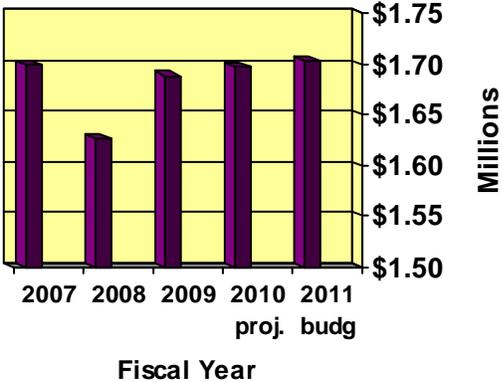
**General Fund
Sales Tax Revenue**



Franchise Fees

The City of Lake Jackson maintains franchise agreements with utilities that use the City's right-of-way to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of right-of-ways. 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%. However, Texas has amended its state statues which affect franchise tax. As of January 1, 2008 utilities will be taxed based on their profit margin. Thus, the City's franchise fees are estimated to total \$1,703,000 in fiscal year 2010-11, which is slightly higher (\$5,666) than fiscal year 2009-10 projections.

Franchise Fees



GENERAL FUND

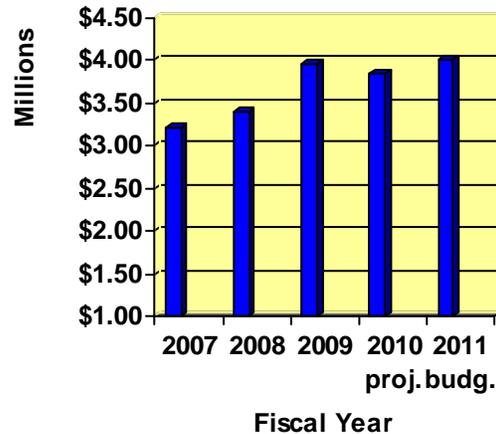
MAJOR REVENUE SOURCES

Industrial District

In concert with the cities of Clute and Freeport, Lake Jackson entered into an industrial District contract with the 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 current Industrial district contract was negotiated in 2001 and extends through December, 2010. A floor industrial value of \$3.157 billion was established. Values in the plants may rise, but if they fall below the floor value, that value will hold. During the term of the contract, values reached a high of \$3.750 billion before decreasing to near the minimum, with the recent economic downturn. Preliminary communications regarding the negotiation of a new contract have been made. In FY 2010-11, the City of Lake Jackson is budgeting to receive approximately \$4 million from the industrial district.

Industrial District Revenue



Operating Transfers

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 \$438,389.

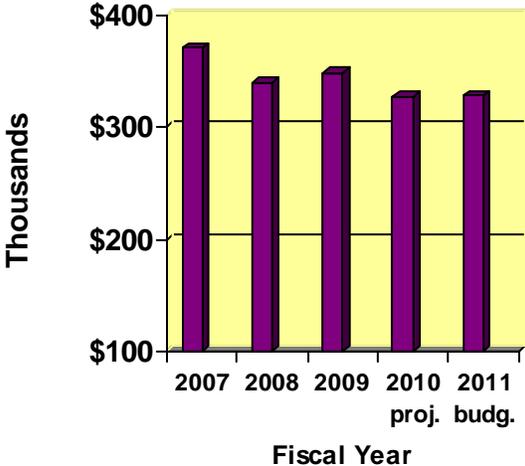
The General Fund also receives a \$350,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center. Overall, operating transfers will equal \$788,389.

**GENERAL FUND
MAJOR REVENUE SOURCES**

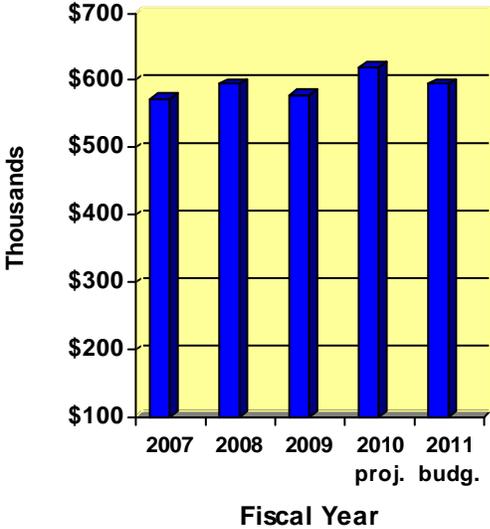
Court Fine Revenue

Court Fines

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. The City is projecting a 6.6% (\$23,200) decline in 2009-10 court fine revenue (\$327,300) from 2009-10 budget expectations (\$350,500). As is the City’s philosophy to budget revenues conservatively, for fiscal 2010-11, we are budgeting \$328,000 for court fine revenue.



**Recreation Center
Membership/Admission Revenue**



Recreation Fees

Over 80% of the Recreation revenues are comprised of admissions and memberships. Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center.

We are projecting to end fiscal 2009-10 \$49,500 above the 2009-10 budget for memberships and admissions. For 2010-11, we are budgeting \$595,000 for memberships and admissions – which is 3.9% (\$24,500) below 2010 projections. It is the City’s philosophy to budget revenues conservatively.

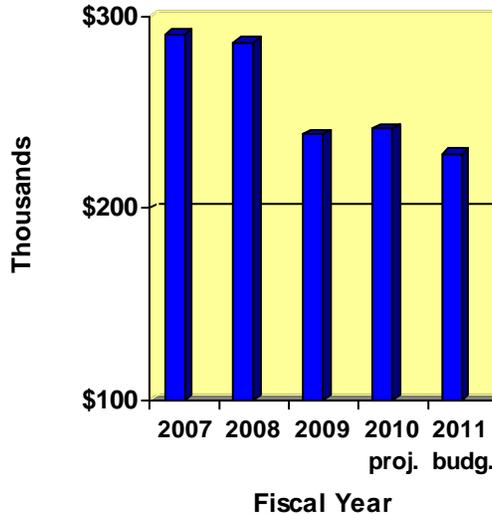
GENERAL FUND

MAJOR REVENUE SOURCES

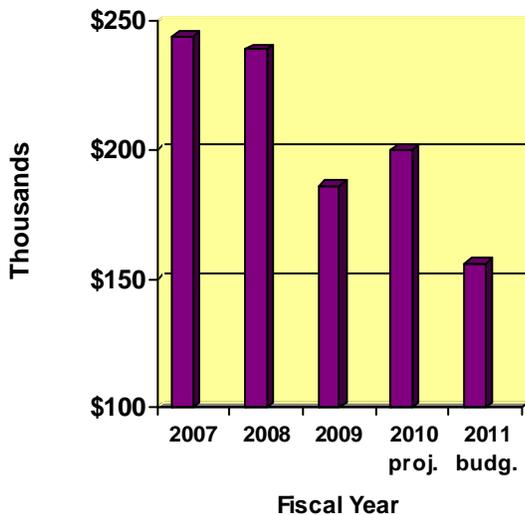
Civic Center Fees

Civic Center revenues fluctuate in direct proportion to the number of bookings. The City is projecting to end the 2009-10 fiscal year only \$250 below 2009-10 budget. As is the City's philosophy to budget revenues conservatively, for 2010-11, Civic Center revenues are budgeted at \$228,400. This is a 5.5% decrease (\$13,300) from the 2009-10 budget.

Civic Center Fees



License and Permits



License and Permits

Licenses and permits revenue include charges for alcoholic beverage, wrecker, and health licenses; and building, electrical, sign, and alarm permits. In February, 2010, Brazosport College permitted the construction of a new building valued at \$17.5 million. As a result, fiscal 2009-10 projections are expected to exceed the 2009-10 budget by \$45,350. For fiscal 2010-11, we are not anticipating any new building constructions. Thus, we are budgeting a 21.9% (\$43,850) reduction in revenues from the 2009-10 projections.

GENERAL FUND PROJECTED REVENUES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Ad Valorem Taxes				
Ad Valorem Taxes	\$3,306,002	\$3,417,451	\$3,402,432	\$3,392,153
Delinquent Advalorem Tax	63,418	0	0	0
Penalty & Interest	24,549	0	0	0
	3,393,969	3,417,451	3,402,432	3,392,153
City Sales & Use Tax	4,634,553	4,600,000	4,430,272	4,430,272
Franchise Fees				
Electric	986,029	980,000	987,124	988,000
Natural Gas	160,951	161,000	140,810	145,000
Southwestern Bell	128,754	132,000	126,100	128,000
Comcast	310,964	255,000	341,300	340,000
Solid Waste	102,000	102,000	102,000	102,000
	1,688,698	1,630,000	1,697,334	1,703,000
Industrial District Revenue	3,962,165	3,822,450	3,843,100	4,007,000
Business				
Alcohol Beverage License	1,425	1,200	3,650	2,500
Peddler Permit	1,070	500	500	500
Wrecker License	800	800	1,300	1,000
Health Inspections	33,144	30,000	30,000	30,000
Alarm Permits	61,166	50,000	50,000	50,000
	97,605	82,500	85,450	84,000
Non-Business				
Building Permits	72,500	60,000	100,000	60,000
Electrical Permits	12,393	10,000	12,000	10,000
Sign Permits	3,520	2,100	2,500	2,100
	88,413	72,100	114,500	72,100
Federal Government Grant	1,306	0	49,778	0
FEMA - Hurricane Ike	1,197,580	0	0	0
State Govern. Shared Revenue				
Alcohol Beverage Taxes	50,694	49,000	43,000	43,000
Criminal Justice Tax	18,363	20,000	25,000	22,000
	69,057	69,000	68,000	65,000
General Government				
Planning Fees	5,985	2,000	150	150
Apartment Fee for Code Enforcement	60,847	68,000	68,000	68,000
Printing & Duplicating	104	0	0	0
	66,936	70,000	68,150	68,150

GENERAL FUND PROJECTED REVENUES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Public Safety				
Arrest Fees	0	400	0	0
Restitution	350	0	0	0
	\$350	\$400	\$0	\$0
Recreation				
Recreation Center	\$584,077	\$576,100	\$622,650	\$599,650
Outdoor Pool	6,682	8,500	6,800	6,800
Youth Athletics	7,030	7,000	5,430	5,000
Youth Programs	51,081	27,900	34,780	32,900
Adult Aquatics	3,936	3,000	3,400	3,400
Adult Athletics	14,955	10,000	10,000	10,000
Adult Programs	3,959	1,700	9,208	7,000
MacLean Sportsplex	10,096	6,500	11,000	9,500
Misc. Park Use	11,504	8,000	11,000	10,700
	693,320	648,700	714,268	684,950
Civic Center Rentals	224,078	229,700	226,450	214,400
Jasmine Hall Rentals	14,079	12,000	15,000	14,000
Municipal Court Fines	347,809	350,500	327,300	328,000
Court Fees	33,853	35,000	30,500	30,500
Miscellaneous	31,500	23,500	37,400	24,200
BISD's Grant Portion	28,300	40,800	40,800	40,800
Brazosport College - SRO	22,220	52,500	52,500	52,500
Other Rent	11,000	12,000	12,000	12,000
Operating Transfers				
Transfer from General Contingency	308,000	260,000	260,000	260,000
From Economic Development	350,000	350,000	350,000	350,000
From Utility Fund:				
Admin. Fee - Sanitation	127,100	127,100	127,100	127,100
Admin. Fee - Water/WW	311,289	311,289	311,289	311,289
	1,096,389	1,048,389	1,048,389	1,048,389
Insurance Reimbursement	276,821	0	54,925	0
Interest Earned	49,064	59,407	31,000	19,984
Total Projected Revenues	\$18,029,065	\$16,276,397	\$16,349,548	\$16,291,398

**ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2010 - 2011**

Assessed Valuation for 2009	\$ 1,454,833,720
Gain (Loss) in Value	<u>(8,127,578)</u>
Anticipated Assessed Valuation for 2010	1,446,706,142
Tax Rate Per \$100 Valuation	0.3900
Revenue from 2010 Tax Roll	5,642,154
Estimated Collections	<u>100.0%</u>
TOTAL FUNDS AVAILABLE	\$ <u>5,642,153</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
1996	829,035,849	0.3400	2,818,722	2,809,104	99.659%
1997	847,067,939	0.3900	3,303,565	2,945,500	89.161%
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	5,360,682 *	94.480%
2010 **	1,446,706,142	0.3900	5,642,154		

* Tax collections as of April 30, 2010

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE	PROPOSED TAX RATE	PROPOSED AMOUNT	%
	2009 - 10	2010 - 11	2010 - 11	
General Fund	\$0.2340	0.234474	\$3,392,153	60.12%
General Debt Service Fund	0.1560	0.155526	2,250,000	39.88%
TOTAL	\$0.3900	0.3900	\$5,642,153	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

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-2011 Adopted
General Resources	\$1,555,279	\$377,300	\$499,870	\$377,300
Total Resources	\$1,555,279	\$377,300	\$499,870	\$377,300

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-2011 Adopted
Employee Incentive	\$0	\$260,000	\$0	\$260,000
Hurricane Ike	\$1,123,854	\$0	\$5,805	\$0
Operating Costs	81,425	97,300	104,265	97,300
Capital Outlay	0	0	39,800	0
Transfer to Gen. Contingency	330,000	0	330,000	0
Transfer to Special Events	20,000	20,000	20,000	20,000
Transfer to Utility Projects	0	0	0	0
Total Expenditures	\$1,555,279	\$377,300	\$499,870	\$377,300

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-2011 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

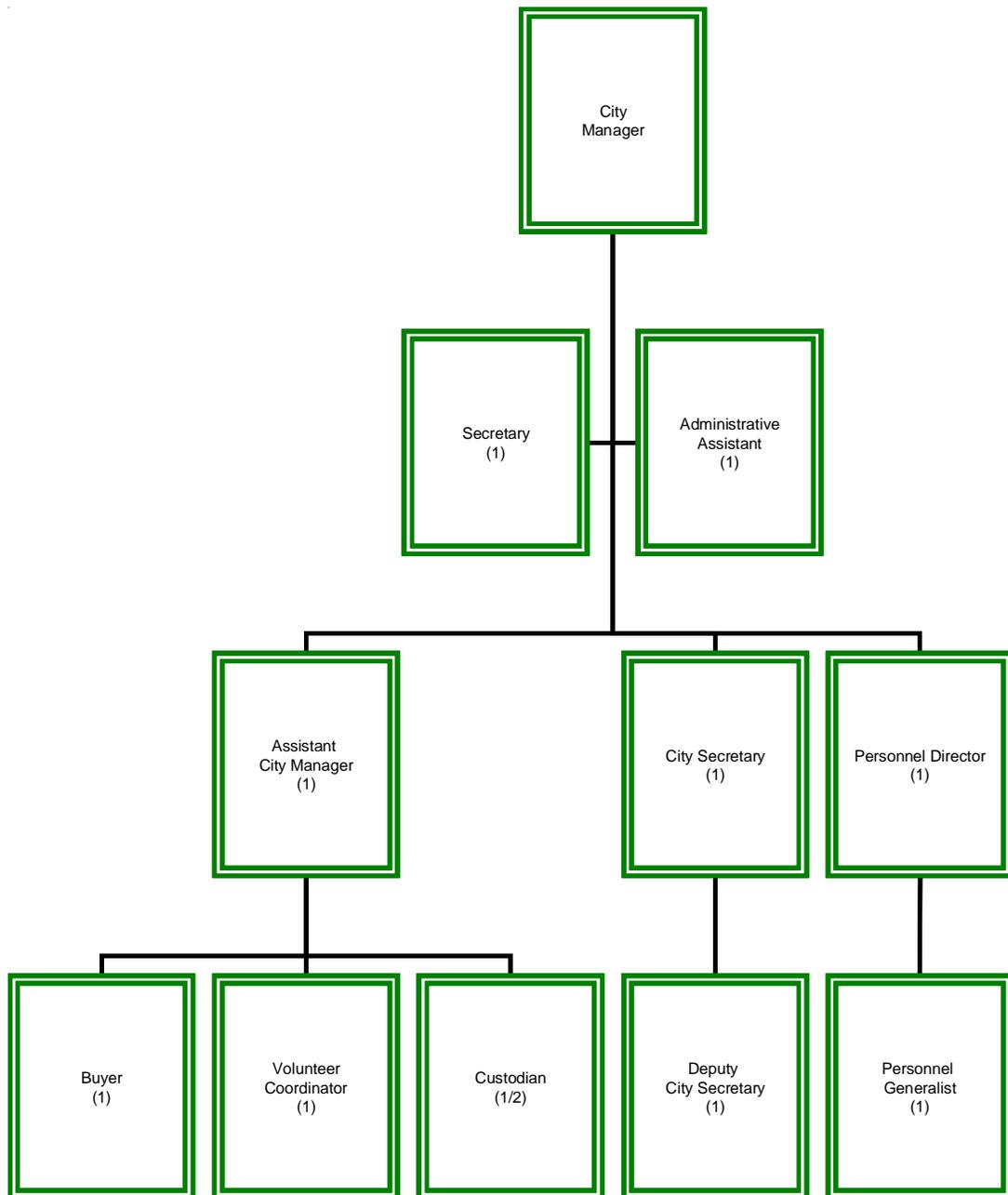
Major Budget Changes

No major budget changes.

NON-DEPARTMENTAL - 0900

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-2011 Adopted
Employee Incentative	\$0	\$260,000	\$0	\$260,000
BISD Busing Assistance	0	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
Hurricane Ike	1,123,854	0	5,805	0
Connect CTY	25,924	26,000	26,000	26,000
General Supplies				
Christmas Lights	12,409	12,000	12,000	12,000
Anti-virals	7,215	0	7,215	0
Awards	2,588	5,000	5,000	5,000
Wellness Program	2,000	2,000	2,000	2,000
	24,212	19,000	26,215	19,000
Gas & Electricity (Christmas Lights)	4,748	4,200	3,950	4,200
CAPP Membership	0	6,600	6,600	6,600
Food Supplies				
Miscellaneous	4,623	7,500	7,500	7,500
Employee Picnic	4,418	4,500	4,500	4,500
	9,041	12,000	12,000	12,000
Capital Outlay	0	0	39,800	0
Transfer to Special Events Fund	20,000	20,000	20,000	20,000
Transfer to General Contingency	330,000	0	330,000	0
Transfer to Utility Projects	0	0	0	0
Total Non-Departmental	\$1,555,279	\$377,300	\$499,870	\$377,300

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

FY09-10 ACCOMPLISHMENTS

Vision Element Enable Growth & Revitalization
Objective: Implement Downtown Revitalization
Accomplishment: Bids Opened August 4, 2010 for construction of Phase 2

Vision Element Maintain a Well Managed City
Objective: Recommend EMS operation improvements
Accomplishment: Negotiated new contract with LJEMS.
Maintain a Well Managed City

Accomplishment: Upgrade and Maintain Infrastructure and Facilities
Objective: Court and Dispatch Services opened for operation in July

FY10-11 GOALS & OBJECTIVES

Vision Element Enable Growth & Revitalization
Objective: Implement Downtown Revitalization
Goal: Coordinate Construction of Phase 2 of Downtown Revitalization Project

Objective: Facilitate Development of Alden Lake
Goal: Negotiate Developer Agreement and establish Master Plan for Alden Lake

Vision Element Maintain a Well Managed City
Objective: Improve In-House Training Opportunities for Employees
Goal: Provide 4 web-based skills training and 4 policy and personnel law training seminars to supervisors.

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

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 City Council/Board/Commission meetings staffed	106	120	106	110
2 Mayor/Council agendas compiled	30	30	30	30
3 Public Hearings held	10	15	13	15
4 Bid specifications prepared	8	10	6	10
5 Employee applications processed	591	800	937	900
7 Average length of service (years)	9.87	10	10.13	10
8 Workers compensation claims	21	20	15	15
9 Liability claims	11	10	7	10
10 Injury Loss Days	129	200	155	150

GENERAL ADMINISTRATION - 1000

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Planning Fees	\$3,350	\$3,000	\$2,000	\$2,000
General Resources	1,221,575	1,178,755	1,239,416	1,181,410
Total Resources	\$1,224,925	\$1,181,755	\$1,241,416	\$1,183,410

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$696,399	\$684,100	\$698,885	\$684,100
Employee Benefits	174,795	177,400	183,845	183,600
Operating Expenses	306,576	266,510	304,941	264,325
Capital Outlay	0	0	0	0
Operating Transfers	47,155	53,745	53,745	51,385
Total Expenditures	\$1,224,925	\$1,181,755	\$1,241,416	\$1,183,410

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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	0.00	0.00
Total Personnel	10.50	10.50	10.50	10.50

Major Budget Changes

There are no major budget changes.

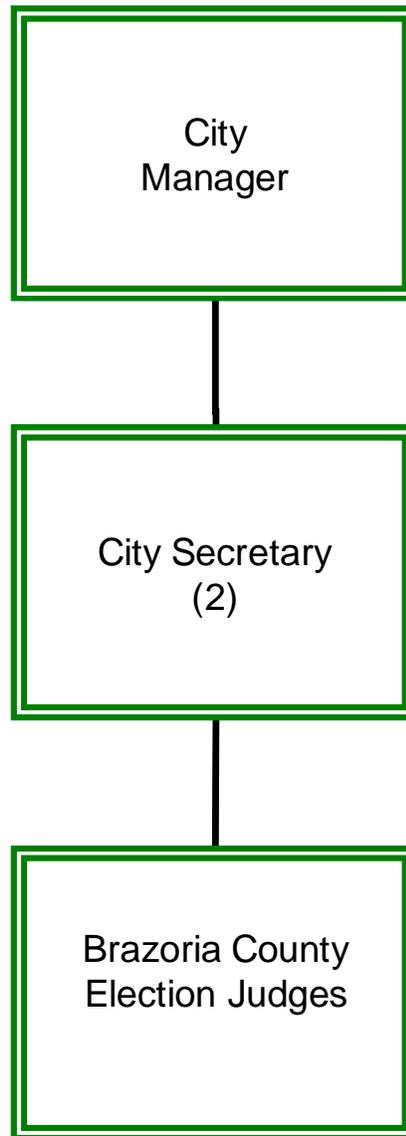
GENERAL ADMINISTRATION - 1000

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$14,790	\$14,600	\$15,190	\$14,600
Office/Clerical	27,564	27,300	28,335	27,300
Technical	113,886	111,300	116,630	111,300
Professional	95,791	92,000	95,890	92,000
Management/Supervision	433,147	428,400	434,340	428,400
Council	9,300	7,500	7,500	7,500
Temp/Seasonal	0	0	0	0
	694,478	681,100	697,885	681,100
Overtime	1,921	3,000	1,000	3,000
Group Insurance				
Health	36,231	39,500	40,475	39,700
Life	1,126	1,300	1,865	1,300
Dental	3,695	4,100	2,995	3,300
Long Term Disability	2,169	3,000	2,690	3,000
	43,221	47,900	48,025	47,300
Employee Benefits				
Social Security	47,795	45,700	47,260	45,700
Retirement	81,523	81,300	83,330	88,600
Tuition Reimbursements	0	0	200	
Workers Compensation	2,256	2,500	5,030	2,000
	131,574	129,500	135,820	136,300
Professional Service Fees				
Physician - Examination	301	0	0	0
Employee Screening	150	1,000	500	500
Consultant - Planning	2,761	0	500	500
Printing	35,978	35,000	35,000	35,000
Outside Attorney	59,751	10,000	66,000	10,000
Codification	8,023	5,000	5,000	5,000
TML Benefits Administration Fee	9,164	9,000	9,000	9,000
Consultant-Industrial District Values	13,980	13,980	13,980	13,980
Consultant-Goal Setting	1,250	2,500	3,636	3,500
Unemployment Insurance Service	381	500	500	500
	131,739	76,980	134,116	77,980
Water & Sewer	1,265	1,200	1,200	1,200
Maintenance & Repair				
Buildings - City Hall	6,152	10,000	6,500	6,500
Heating & Air Conditioning	1,401	2,000	1,000	2,000
Vehicles	1,125	500	500	500
Equipment	722	500	500	500
Maintenance Contract	13,444	15,020	15,260	22,870
	\$22,844	\$28,020	\$23,760	\$32,370

GENERAL ADMINISTRATION - 1000

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rental - Vehicle & Equipment	\$13,947	\$14,000	\$14,000	\$14,000
Insurance				
Property	10,250	10,555	5,750	6,310
Liability	3,833	5,690	4,700	5,000
	14,083	16,245	10,450	11,310
Communication	14,726	10,000	10,000	10,000
Advertising	14,766	11,000	11,000	11,000
Training	11,301	15,000	15,000	15,000
Travel	5,178	10,000	8,000	10,000
Other Purchased Services				
Dues & Memberships	9,029	9,565	9,565	9,565
Recording	1,000	1,000	750	1,000
	10,029	10,565	10,315	10,565
General Supplies				
Office	12,379	15,000	15,000	15,000
Gasoline & Diesel	1,137	1,500	1,500	1,500
Operating	12,754	13,500	10,000	13,000
Cleaning	1,486	3,000	3,000	3,000
	27,756	33,000	29,500	32,500
Electricity	36,759	36,000	33,600	34,400
Miscellaneous	466	1,500	1,500	1,500
Books & Periodicals	1,717	3,000	2,500	2,500
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	47,155	53,745	53,745	51,385
Unemployment Insurance	0	0	0	0
	47,155	53,745	53,745	51,385
Total General Administration	\$1,224,925	\$1,181,755	\$1,241,416	\$1,183,410

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

FY09-10 ACCOMPLISHMENTS

Department Projects

Accomplished: Contact with Brazoria County for 2010 General Bond and Charter Election.
May 8, 2010 election conducted with no errors.

FY10-11 GOALS & OBJECTIVES

Department Projects

Goal: Continue contract with 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

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Number of registered voters	17,113	17,500	17,351	17,500
2 Voter turn out - May election	718	1,500	1,044	1,000
3 Number of elections held	1	1	1	1
4 Cost per ballot cast	8.15	2.57	3.64	3.5
5 Total cost per General Election	\$5,855	\$3,850	\$3,800	\$3,500

ELECTIONS - 1200

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-2011 Adopted
General Resources	\$4,581	\$20,000	\$8,195	\$20,000
Total Resources	\$4,581	\$20,000	\$8,195	\$20,000

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-2011 Adopted
Operating Expenses	\$4,581	\$20,000	\$8,195	\$20,000
Total Expenditures	\$4,581	\$20,000	\$8,195	\$20,000

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

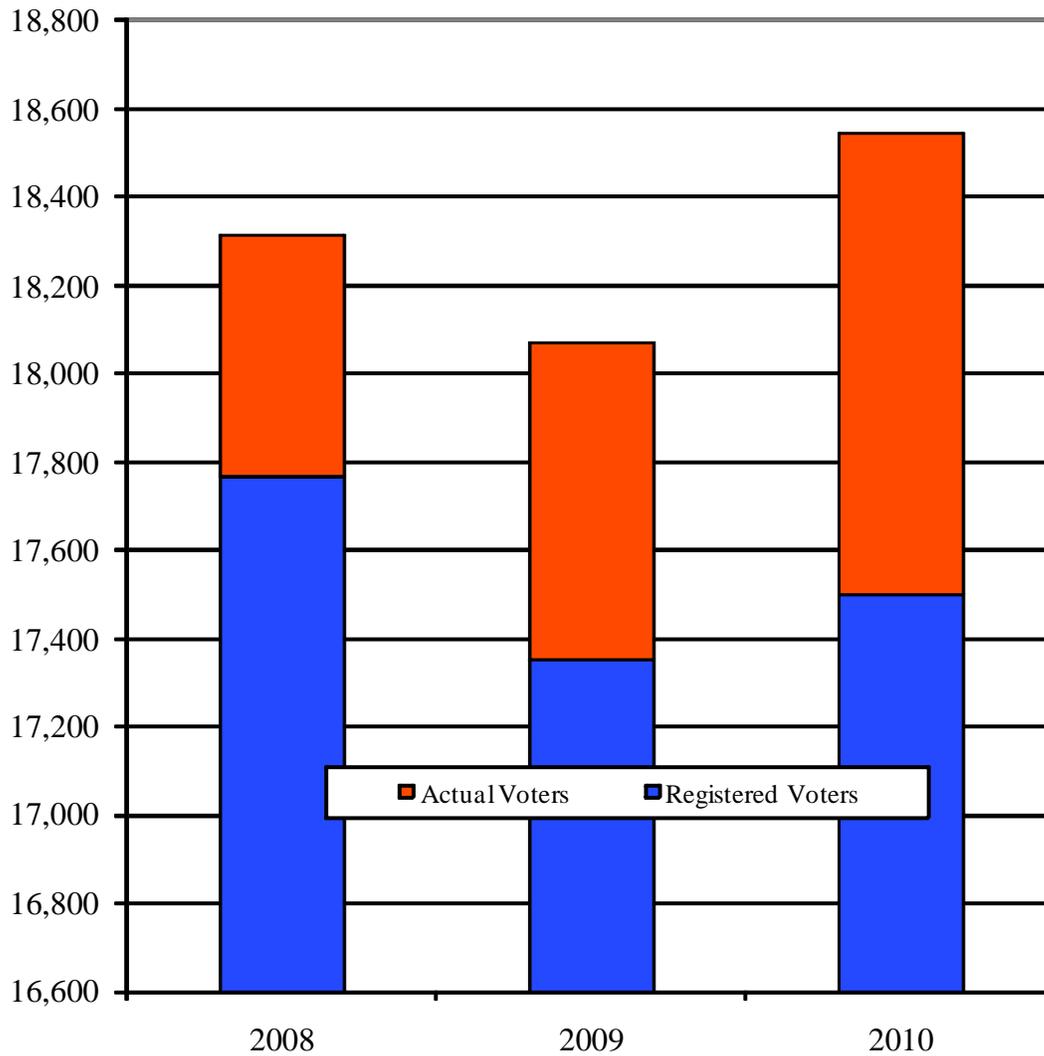
Major Budget Changes

No major budget changes.

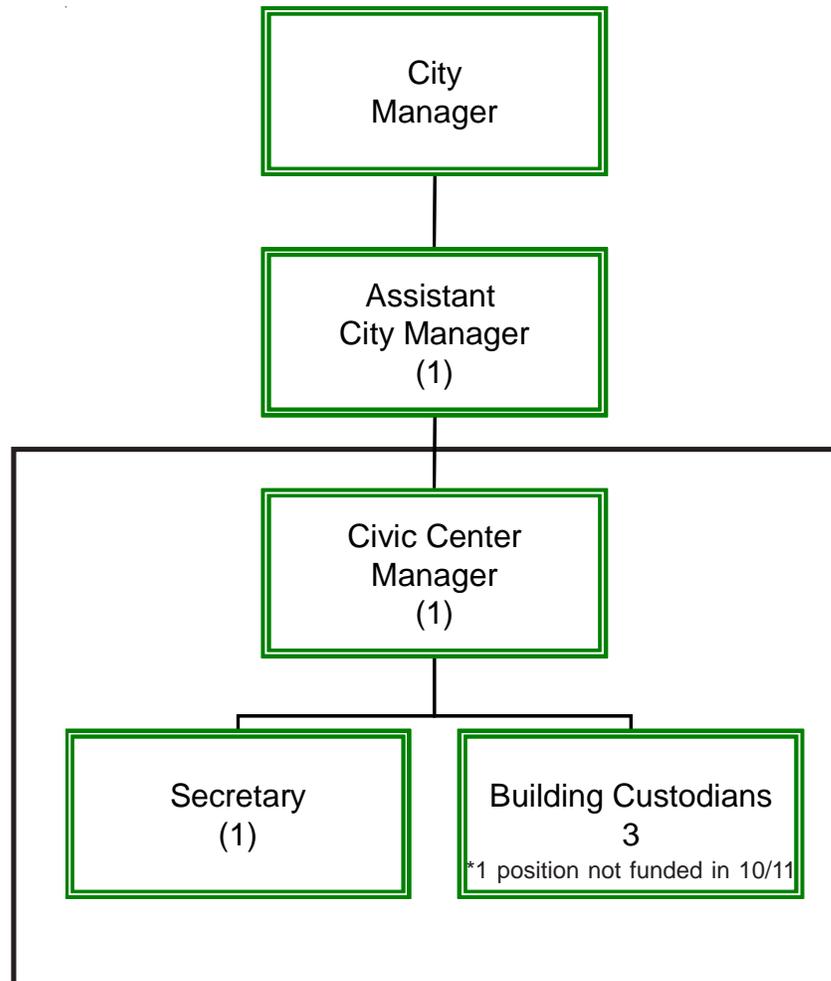
ELECTIONS - 1200

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-2011 Adopted
Professional Services				
Election Judges	0	0	0	500
Election Translator	0	500	0	0
	0	500	0	500
Brazoria County Contract	4,174	12,000	6,245	12,000
Advertising	400	7,500	1,950	7,500
Office Supplies	7	0	0	0
Total Elections	\$4,581	\$20,000	\$8,195	\$20,000

Voter Turn Out May Elections



Civic Center



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

Program Description

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

GENERAL GOVERNMENT

Civic Center - 4500

FY09-10 ACCOMPLISHMENTS

Vision Element: Maintain Infrastructure
Objective: Upgrade and maintain infrastructure and facilities
Accomplishment: In an attempt to reduce electrical usage, staff has been more conscious of turning up thermostats and turning off lights that are unnecessary. Automatic light switches have been installed in closets to eliminate usage.

Vision Element: Maintain Infrastructure
Objective: Upgrade and maintain infrastructure and facilities
Facilities were maintained by regular touchup of painting, monthly carpet cleaning and stripping and waxing of tile floors on as needed basis. Grounds and beds were spruced up twice in the fiscal year and trellises/trash cans were touched up with a fresh coat of paint. Light bulbs and flags were changed as needed.

Vision Element: Quality of Life
Objective: Provide community with affordable and family oriented activities
Accomplishment: Provided two Fall concerts and four Spring concerts.
Hosted Festival of Lights 2009
Hosted Senior Fest 2010
Obtained \$500 sponsorship from Lake Jackson Business Association

FY10-11 GOALS & OBJECTIVES

Vision Element Maintain Infrastructure
Objective: Upgrade and maintain infrastructure and facilities
Goal: Replace carpet in Terrace and Ballrooms.

Vision Element: Quality of Life
Objective: Provide community with affordable and family oriented activities
Goal: Expand free events on the Civic Center Plaza in the fall

**GENERAL GOVERNMENT
Civic Center - 4500**

DEPARTMENT STANDARDS

PROGRAM MEASURES

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Number of Civic Center rentals	895	850	850	850
2 Number of days with customers	316	330	321	330
3 Percent of expenditures covered by revenues (civic)	45.0%	46.1%	43.9%	40.1%
4 Number of Jasmine Hall events	186	210	202	210
5 Number of days with customers	185	210	201	210
6 Percent of expenditures covered by revenues (jasmine)	44.7%	38.1%	48.2%	44.7%

CIVIC CENTER - 4500

<i>Resources</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Civic Center Rental	\$224,078	\$229,700	\$226,450	\$214,400
Jasmine Hall Rental	14,079	12,000	15,000	14,000
General Resources	314,311	287,759	305,774	338,175
Total Resources	\$552,468	\$529,459	\$547,224	\$566,575

<i>Expenditures</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Salaries & Wages	\$170,899	\$155,900	\$162,400	\$155,900
Employee Benefits	54,678	51,200	50,660	51,800
Operating Expenses	325,166	307,285	319,090	323,150
Capital Outlay	0	13,349	13,349	34,000
Operating Transfers	1,725	1,725	1,725	1,725
Total Expenditures	\$552,468	\$529,459	\$547,224	\$566,575

<i>Personnel</i>	2007-08	2008-09	2009-10	2010-11
	Budget	Budget	Budget	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

Electricity has increased \$8,690 and Capital Outlay has increased by \$20,651 for carpet replacement.

CIVIC CENTER - 4500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Proposed
Salaries & Wages				
Service/Maintenance	\$66,690	\$54,300	\$56,560	\$54,300
Office/Clerical	31,551	30,600	31,690	30,600
Management/Supervision	58,921	56,000	59,150	56,000
	157,162	140,900	147,400	140,900
Overtime	13,737	15,000	15,000	15,000
Contract Labor	0	0	0	
Group Insurance				
Health	15,295	15,000	15,420	15,100
Life	265	500	410	500
Dental	1,559	1,600	1,140	1,200
Long Term Disability	623	700	585	700
	17,742	17,800	17,555	17,500
Employee Benefits				
Social Security	13,398	11,900	11,570	11,900
Retirement	21,035	18,700	19,010	20,400
Workers Compensation	2,503	2,800	2,525	2,000
	36,936	33,400	33,105	34,300
Professional Services				
Contract Cleaning	20,788	29,850	29,850	29,850
Physician Examination	75	0	0	0
	20,863	29,850	29,850	29,850
Water & Sewer	19,548	7,100	7,100	7,100
Maintenance & Repair				
Building - Civic Center	72,062	60,000	60,000	60,000
Building - Jasmine Hall	4,906	5,000	5,000	5,000
Heating & Air Conditioning	25,114	26,000	26,000	28,300
Vehicles & Equipment	776	250	250	250
Maintenance Contract	878	2,320	2,320	2,320
	103,736	93,570	93,570	95,870
Insurance				
Property	35,751	34,370	38,820	38,820
Liability	1,020	1,495	1,000	1,100
	\$36,771	\$35,865	\$39,820	\$39,920

CIVIC CENTER - 4500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Proposed
Rental - Vehicle & Equipment	\$1,804	\$1,100	\$2,000	\$1,970
Communications	4,742	5,650	5,650	5,700
Advertising	2,019	8,000	8,000	8,000
Training	828	400	400	400
Travel	347	650	650	650
Dues & Memberships	129	325	325	325
General Supplies				
Office	5,871	5,500	5,500	5,500
Wearing Apparel	900	1,000	1,000	1,000
Gasoline & Diesel	170	600	500	500
Operating	25,094	25,150	25,150	25,150
Miscellaneous	859	4,500	4,500	4,500
Cleaning	12,245	12,500	12,500	12,500
	45,139	49,250	49,150	49,150
Electricity	89,240	75,525	82,575	84,215
Capital Outlay	0	13,349	13,349	34,000
Operating Transfers				
Equipment Replacement	1,725	1,725	1,725	1,725
	1,725	1,725	1,725	1,725
Total Civic Center	\$552,468	\$529,459	\$547,224	\$566,575

LEGAL



LAKE JACKSON

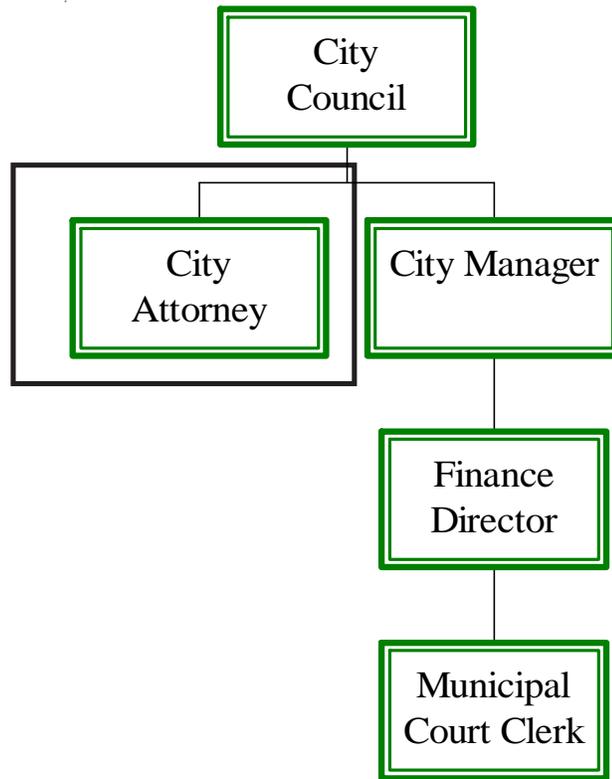
City of Enchantment

City of
Enchantment





Municipal Court Rendition



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

Program Description

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

LEGAL

Legal - 1700

FY09-10 ACCOMPLISHMENTS

- Vision Element:** Maintain a Well Managed City
Objective: Completely update/revise 2 chapters per year in the Code of Ordinances
Accomplishment: Revised Municipal Court chapter to bring in line with state law and current practices
Accomplishment: Revised Business chapter by revising precious metals to limit need for license to itinerant dealers and simplifying license process
Accomplishment: Drafted ordinance to prohibit outdoor burning, with exceptions for recreational fires and air curtain incinerators
Accomplishment: Drafted ordinance to increase the amount of reward for reporting arson information to \$1000
Accomplishment: Drafted ordinance to require irrigation professionals obtain a permit prior to installing irrigation systems, as is required by state law
- Vision Element:** Maintain Infrastructure
Objective: Upgrade and maintain infrastructure and facilities
Accomplishment: Drafted ordinance to restrict what enterprises are allowed near the city's water wells
Accomplishment: Drafted contract for emergency repair of sewer lines on Sycamore
Accomplishment: Drafted lease agreement for lease of generators during hurricane season
- Vision Element:** Enable Growth & Revitalization
Objective: Implement Downtown Revitalization
Accomplishment: Drafted contract with White Oak Studios for design of South Parking Place
Accomplishment: Drafted contract with Gulf Bank and Compass Bank to reconfigure their driveways
- Vision Element:** Quality of Life
Objective: Provide Quality Parks and Recreational Activities
Accomplishment: Helped negotiate treadmill leases for the Recreation Center
- Objective:** Continually Evaluation the Public Transportation System
Accomplishment: Negotiated draft of interlocal agreement with Gulf Coast Center.
- Department Projects:** Monitored and advised City Council about CenterPoint's filings with PUC to recover like expense, CenterPoint's COSA filings, and Direct Energy contract breach and settlement.
- Department Projects:** Drafted ordinance to restrict how and where children attending Rasco are allowed to be dropped off and picked up from school
- Department Projects:** Advised Council on legal requirement to monetarily or equitably compensate future and current property owner for utility lines laid outside utility easement
- Department Projects:** Drafted ordinances to rezone specific properties within the city and to redefining B1A to allow daycares to be permitted uses.
- Department Projects:** Worked with outside council on three cases
- Department Projects:** Drafted storm water ordinance for the Brazoria County Storm after Coalition to control storm water runoff during construction
- Department Projects:** Changed definition of family to comply with federal law
- Department Projects:** Drafted ordinance to limit the max occupancy allowed in single family homes and provided a variance to the restriction
- Department Projects:** Drafted contract for installation of Lost Lake barrier
- Department Projects:** Drafted contract to allow Matula to discharge lake water into Pine ditch
- Department Projects:** Drafted interlocal agreements with other governmental entities so that they could take advantage of barge cleaning Oyster Creek
- Department Projects:** Worked with outside council on three cases
- Department Projects:** Monitored and attempted to control situations that could lead to litigation
-

FY10-11 GOALS & OBJECTIVES

- Vision Element:** Maintain a Well Managed City
Objective: Review and Update Code of Ordinances as Necessary or as Directed by Council
Goal: Draft sexually oriented businesses ordinance
Goal: Revise three chapters in the Code of Ordinances

LEGAL

Legal - 1700

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Ordinances prepared	23	36	36	36
2 Resolutions prepared	19	36	36	20
3 Jury trials prosecuted	8	12	12	12
4 Non jury trials prosecuted	22	48	48	48
5 Contracts prepared/reviewed	51	60	60	50
6 Red-light Hearings	79	48	48	18
7 Red-light Appeals	0	1	1	3

LEGAL - 1700

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$141,181	\$144,146	\$157,058	\$158,290
Total Resources	\$141,181	\$144,146	\$157,058	\$158,290

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$100,743	\$100,500	\$101,925	\$100,500
Employee Benefits	\$23,511	\$24,100	\$25,300	\$25,000
Operating Expenses	16,927	19,546	29,833	32,790
Total Expenditures	\$141,181	\$144,146	\$157,058	\$158,290

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

Outside Attorney fees have been increased by \$12,000.

LEGAL - 1700

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Management/Supervision	100,743	100,500	101,925	100,500
	100,743	100,500	101,925	100,500
Group Insurance				
Health	3,457	3,800	3,855	3,800
Life	164	100	275	100
Dental	353	400	290	300
Long Term Disability	387	500	395	500
	4,361	4,800	4,815	4,700
Employee Benefits				
Social Security	7,073	6,900	7,640	6,900
Retirement	11,814	12,100	12,530	13,200
Workers Compensation	263	300	315	200
	19,150	19,300	20,485	20,300
Professional Service Fees				
Outside Attorney	3,000	6,000	18,144	18,000
	3,000	6,000	18,144	18,000
Maintenance Contract	209	1,070	1,065	1,310
Insurance Liability	547	740	630	630
Communications	2,282	1,647	1,650	1,650
Training	1,390	845	175	1,375
Travel	1,400	1,300	500	1,935
Dues & Memberships	945	980	945	965
Internet Subscriptions	1,108	1,124	924	1,125
Office	472	500	500	500
Operating	795	800	800	800
Books & Periodicals	4,779	4,540	4,500	4,500
Total Legal	\$141,181	\$144,146	\$157,058	\$158,290



The new Municipal Court Building opened September 2010

FINANCE



LAKE JACKSON

City of Enchantment

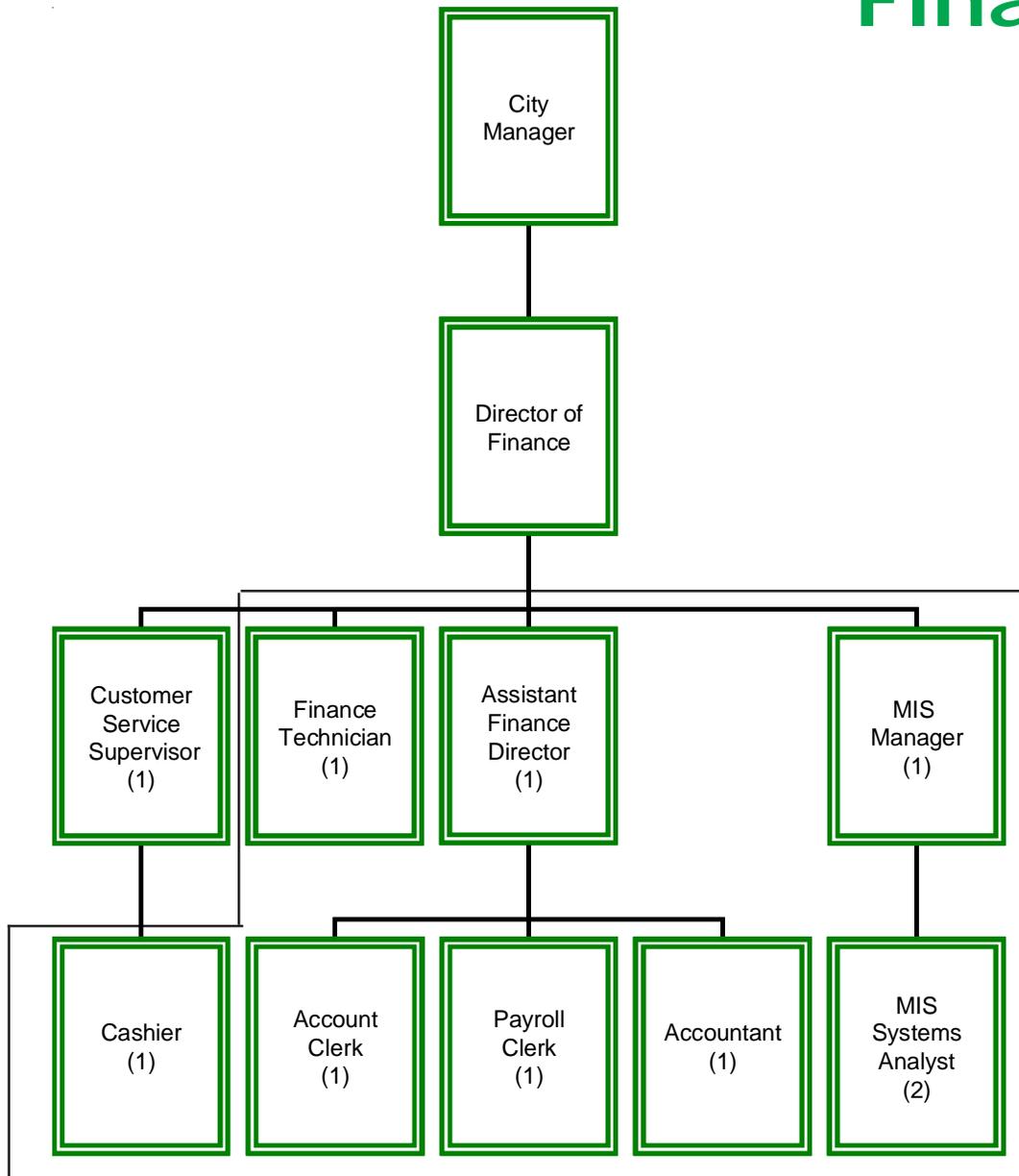
City of
Enchantment





Annual July 4th Celebration in Lake Jackson

Finance



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

Program Description

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

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

This department also provides all information technology service, which includes the City Hall IBM AS/400 and Network, Police Department Network and connections to City Hall, Positron/911 Network, communication switches, Recreation Center Network, WAN equipment at the Service Center, Civic Center and WWTP, and 150 PC's and laptops.

FINANCE

Finance - 1400

FY 09-10 ACCOMPLISHMENTS

Vision Element: Enhance Communication and Technology
Objective: Pay vendors via Electronic Funds Transfer to reduce costs related to check processing and postage; and allow for faster response times to inquiries regarding status of payments.
Accomplishment: Implemented electronic payment method for vendors.

Vision Element: Enhance Communication and Technology
Objective: Improve communications both externally and internally through best practices and enhanced technology
Accomplishment: Evaluated the Sungard citizen request/work order system and presented budget options for City Council consideration.

Department Projects:

Accomplished: Received Government Finance Officer Association's award for budgeting (18th year) and excellence in financial reporting (13th year)

Accomplished: Received the Government Treasurers' Organization of Texas Certificate of Distinction for the City's investment policy.

Accomplished: Coordinated with our financial advisors, First Southwest, on successful refunding of Series 1993, 1996, and 2000 Revenue bonds -- an aggregate total of \$9.635 million; and a net present value savings to the city of \$501,100.

Accomplished: Coordinated with our financial advisors, First Southwest, on successful issuance of \$5 million in certificates of obligations for the revitalization of downtown; and \$1.69 million in Revenue Bonds for improvements to the City's waterworks and sanitary sewer system.

FY 10-11 GOALS & OBJECTIVES

Vision Element Enhance Communication and Technology
Objective: Improve communications both externally and internally through best practices and enhanced technology
Goal: Evaluate the potential for providing Wi-Fi technology downtown.

Vision Element Maintain a well managed City
Objective: Improve in-house training opportunities for all employees
Goal: Encourage the use of OnDemand training for Microsoft classes as well as other personal development by training employees in the use of the SunGard Training and Development website.

Department Projects: Plan coordinate and facilitate the preparation of the annual budget and comprehensive annual financial report.

Department Projects: Obtain Government Finance Officer Association certificate of excellence in financial reporting and budgeting.

FINANCE

Finance - 1400

DEPARTMENT STANDARDS

- 1 Distribute departmental financial reports by the 10th of the month 100% of the time.
- 2 Issue checks on Friday for all check request received by Wednesday.
- 3 Receive an unqualified audit opinion.
- 4 Obtain Certificate of Excellence in Financial Reporting

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Percentage of month end reports distributed within 15 days of month end.	100%	92%	100%	100%
2 Cashier transactions per day:				
Cash	221	200	225	220
Check	290	280	370	280
Electronic Funds	49	55	50	50
Utility Payments	329	360	320	320
3 Incoming phone calls per hour	13	20	15	20
4 Accounts payable checks processed per month	654	550	550	450
5 Manual checks processed per month	22	20	23	20
6 Unqualified Audit Opinion	Yes	Yes	Yes	Yes
7 GFOA CAFR award received	Yes	Yes	Yes	Yes
8 Computer support calls per week	75	75	50	50
9 Accounts Payable EFT transactions	n/a	50	240	340

FINANCE - 1400

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Interest Earned				
General Resources	825,895	846,985	855,975	851,777
Total Resources	\$825,895	\$846,985	\$855,975	\$851,777

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$490,539	\$479,200	\$494,886	\$481,200
Employee Benefits	140,284	143,025	142,214	149,165
Operating Expenses	163,132	190,825	184,940	188,110
Operating Transfers	31,940	33,935	33,935	33,302
Total Expenditures	\$825,895	\$846,985	\$855,975	\$851,777

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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	0.29	0.33	0.33	0.33
Total Personnel	10.29	10.33	10.33	10.33

Major Budget Changes

No major budget changes.

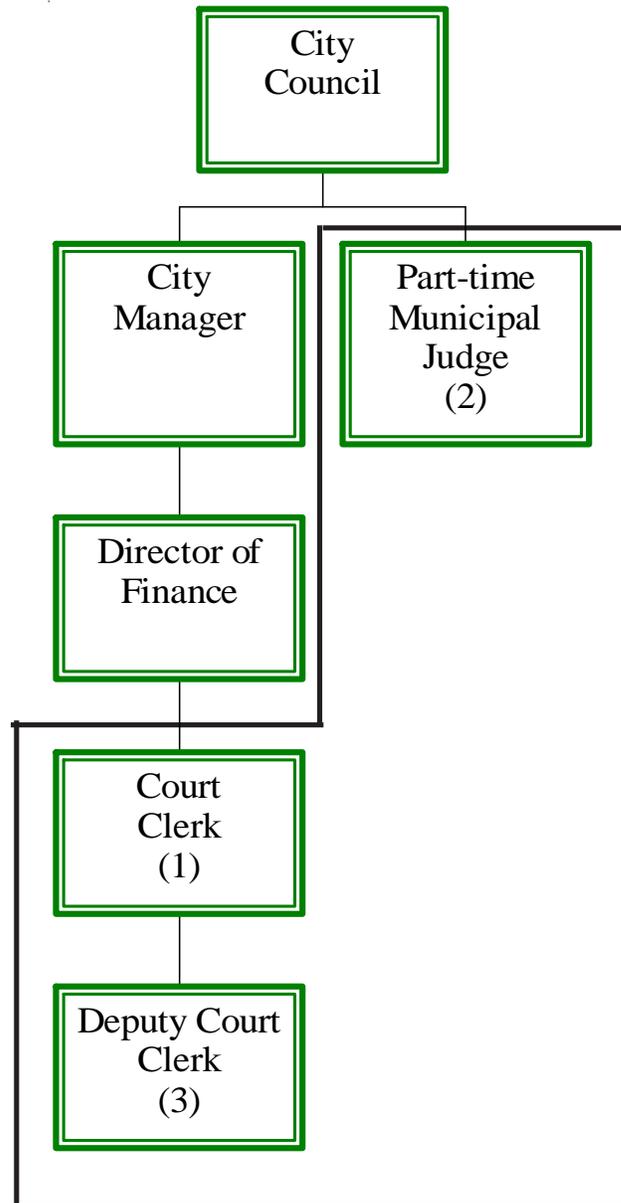
FINANCE - 1400

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Office/Clerical	\$109,627	\$112,700	\$113,605	\$112,700
Professional	133,540	130,100	135,016	130,100
Management/Supervision	241,761	235,400	242,265	235,400
Temp/Seasonal	4,728	0	0	0
	489,656	478,200	490,886	478,200
Overtime	883	1,000	4,000	3,000
Contract Labor	1,515	5,000	1,000	3,000
Group Insurance				
Health	33,761	37,600	38,330	37,800
Life	816	1,200	1,366	1,200
Dental	3,443	3,900	2,849	3,100
Long Term Disability	1,566	2,200	1,958	2,200
	39,586	44,900	44,503	44,300
Employee Benefits				
Social Security	36,791	36,100	36,610	35,800
Retirement	58,597	57,600	59,656	63,000
Tuition Reimbursement	4,005	2,925	0	4,865
Workers Compensation	1,305	1,500	1,445	1,200
	100,698	98,125	97,711	104,865
Professional Service Fees				
Physician Examination	227	0	135	0
Tax Appraisals	38,907	39,600	41,160	42,600
CAFR	622	1,000	800	800
Tax Collections	3,280	4,000	3,195	4,000
Outside Auditor	20,322	19,250	19,500	19,250
Arbitrage Review	10,000	11,000	10,905	11,000
	73,358	74,850	75,695	77,650
Maintenance & Repair				
Computer Equipment	4,228	5,000	5,000	5,000
Non-Fleet Equipment	0	500	500	500
Maintenance Contracts	65,290	67,910	67,000	66,675
	69,518	73,410	72,500	72,175
Rental - Equipment	\$297	\$400	\$400	\$400

FINANCE - 1400

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Insurance				
Property	\$844	\$845	\$1,035	\$1,035
Liability	2,297	3,710	3,000	3,000
	3,141	4,555	4,035	4,035
Communication	1,012	1,400	1,100	1,400
Training	2,850	6,830	6,830	6,050
Travel	585	5,000	5,000	5,000
Dues & Memberships	2,210	3,380	3,380	3,400
General Supplies				
Office	6,340	9,000	9,000	9,000
Operating	2,055	6,000	5,000	5,000
	8,395	15,000	14,000	14,000
Books & Periodicals	251	1,000	1,000	1,000
Operating Transfers				
Equipment Replacement	31,940	33,935	33,935	33,302
Unemployment Insurance	0	0	0	0
	31,940	33,935	33,935	33,302
Total Finance	\$825,895	\$846,985	\$855,975	\$851,777

Municipal Court



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

Program Description

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

FINANCE

Municipal Court - 1100

FY09-10 ACCOMPLISHMENTS

Vision Element Enhance Communication and Technology
Objective: Utilize technology and personnel to improve areas of operation
Goal: Establish and implement a procedure that will decrease the time period in which warrants are issued.
Accomplishment: Current cases, in which the defendant has failed to appear, have warrants issued on a bi-weekly basis. This decreases the number of cases pending warrants.

Vision Element Enhance Communication and Technology
Objective: Provide another method of payment to our customers.
Goal: Research technology that allow payments to be made online.
Accomplishment: Research was also being conducted by the Customer Service Supervisor, therefore, I decided not to proceed with this goal.

Vision Element Maintain a Well Managed City
Objective: Improve in-house training for court personnel
Goal: Utilize the "On Demand" training provided by SunGard by training court personnel on:
1. Naviline Case Management
2. Microsoft Word
3. Microsoft Excel
Accomplishment: As time allows, clerks have utilized the "On Demand" training provided by SunGard by increasing their knowledge on the programs used regularly in our department.

FY10-11 GOALS & OBJECTIVES

Vision Element Maintain a Well Managed City
Objective: Enhance customer service
Goal: Dedicate one clerk to window service on a constant basis.

Vision Element Maintain a Well Managed City
Objective: Use new technology to improve areas of operation
Goal: Implement a new filing system storing our current and pending cases.

Vision Element Maintain a Well Managed City
Objective: Use new technology to improve areas of operation
Goal: Contract with TxDOT to flag motor vehicle records if the owner has an outstanding warrant for failure to appear or failure to pay a fine involving traffic violations.

FINANCE
Municipal Court - 1100

DEPARTMENT STANDARDS

PROGRAM MEASURES

CASE ACTIVITY:

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

WARRANT ACTIVITY:

- 11 Warrants issued
- 12 Dollars collected by Municipal Service Bureau
- 13 Warrant Round-up Dollar Amount Cleared

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 New Cases Filed	8870	9300	8640	8600
a. Failure to appear charges filed	421	550	390	400
2 Cases paid without court appearance	2371	2400	2250	2200
3 Cases dismissed (non-deferred)	708	800	465	450
4 Found guilty by judge with fine assessed	628	700	375	350
5 Case dismissed with compliance (expired registration, license, etc.)	1838	1600	1640	1600
6 Cases dismissed after proof of financial responsibility	1418	1400	1260	1300
7 Cases dismissed after deferred disposition	674	700	490	500
8 Cases dismissed after driving safety course	702	800	490	500
9 Number of persons appearing at docket call	1468	1450	1360	1400
10 Number of appeals to county court	12	10	10	10
11 Warrants issued	1,833	2,000	1,750	1,800
12 Dollars collected by Municipal Service Bureau	\$60,814	\$70,000	\$65,000	\$65,000
13 Warrant Round-up Dollar Amount Cleared	\$0	\$60,000	\$54,265	\$55,000

MUNICIPAL COURT - 1100

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Criminal Justice Tax	18,363	20,000	25,000	22,000
Court Fees	33,853	35,000	30,500	30,500
General Resources	220,945	245,090	253,557	287,255
Total Resources	\$273,161	\$300,090	\$309,057	\$339,755

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$192,167	\$190,500	\$203,155	\$192,400
Employee Benefits	48,620	50,850	50,337	52,225
Operating Expenses	30,074	54,515	51,340	86,310
Capital Outlay	0	0	0	0
Operating Transfers	2,300	4,225	4,225	8,820
Total Expenditures	\$273,161	\$300,090	\$309,057	\$339,755

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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	0.24	0.24	0.00	0.00
Total Personnel	4.24	4.24	4.00	4.00

Major Budget Changes

Due to a full year of operation in the new building the contract cleaning has increased by \$2,500; property insurance has increased by \$17,485; and electricity has increased by \$9,700.

MUNICIPAL COURT - 1100

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Office/Clerical	\$85,852	\$83,500	\$87,650	\$83,500
Management/Supervision	49,129	47,700	49,695	47,700
Temp/Seasonal	0	0	0	0
Special Agreement Personnel	50,933	51,200	53,310	51,200
	185,914	182,400	190,655	182,400
Overtime	6,253	8,100	12,500	10,000
Group Insurance				
Health	13,832	15,000	15,420	15,100
Life	230	600	380	600
Dental	1,410	1,600	1,140	1,200
Long Term Disability	539	600	545	600
	16,011	17,800	17,485	17,500
Employee Benefits				
Social Security	14,231	14,800	13,995	14,700
Retirement	17,005	16,700	17,250	18,500
Tuition Reimbursement	867	950	1,022	1,025
Workers Compensation	506	600	585	500
	32,609	33,050	32,852	34,725
Professional Services				
Jury Costs	504	865	504	855
Contract Cleaning	0	5,000	1,750	7,500
	504	5,865	2,254	8,355
Maintenance & Repair				
Maintenance Contract	7,693	7,970	10,206	9,730
	7,693	7,970	10,206	9,730
Vehicles & Equipment	2,223	4,800	4,800	5,600
Insurance				
Property	1,514	1,515	1,950	19,000
Liability	829	1,410	1,200	1,200
	2,343	2,925	3,150	20,200
Communications	1,000	1,570	925	950

MUNICIPAL COURT - 1100

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Training	\$865	\$1,050	\$1,050	\$1,050
Travel	\$1,453	\$2,215	\$1,870	\$2,050
Dues & Memberships	300	350	310	350
General Supplies				
Office	\$6,094	\$6,400	\$6,400	\$6,400
Operating	7,521	10,980	14,285	11,535
	13,615	17,380	20,685	17,935
Electricity	0	10,300	6,000	20,000
Books & Periodicals	78	90	90	90
Capital Outlay - Equipment	0	0	0	0
Operating Transfers				
Equipment Replacement	2,300	4,225	4,225	8,820
Unemployment Insurance	0	0	0	0
	2,300	4,225	4,225	8,820
Total Municipal Court	\$273,161	\$300,090	\$309,057	\$339,755

PUBLIC SAFETY



LAKE JACKSON

City of Enchantment

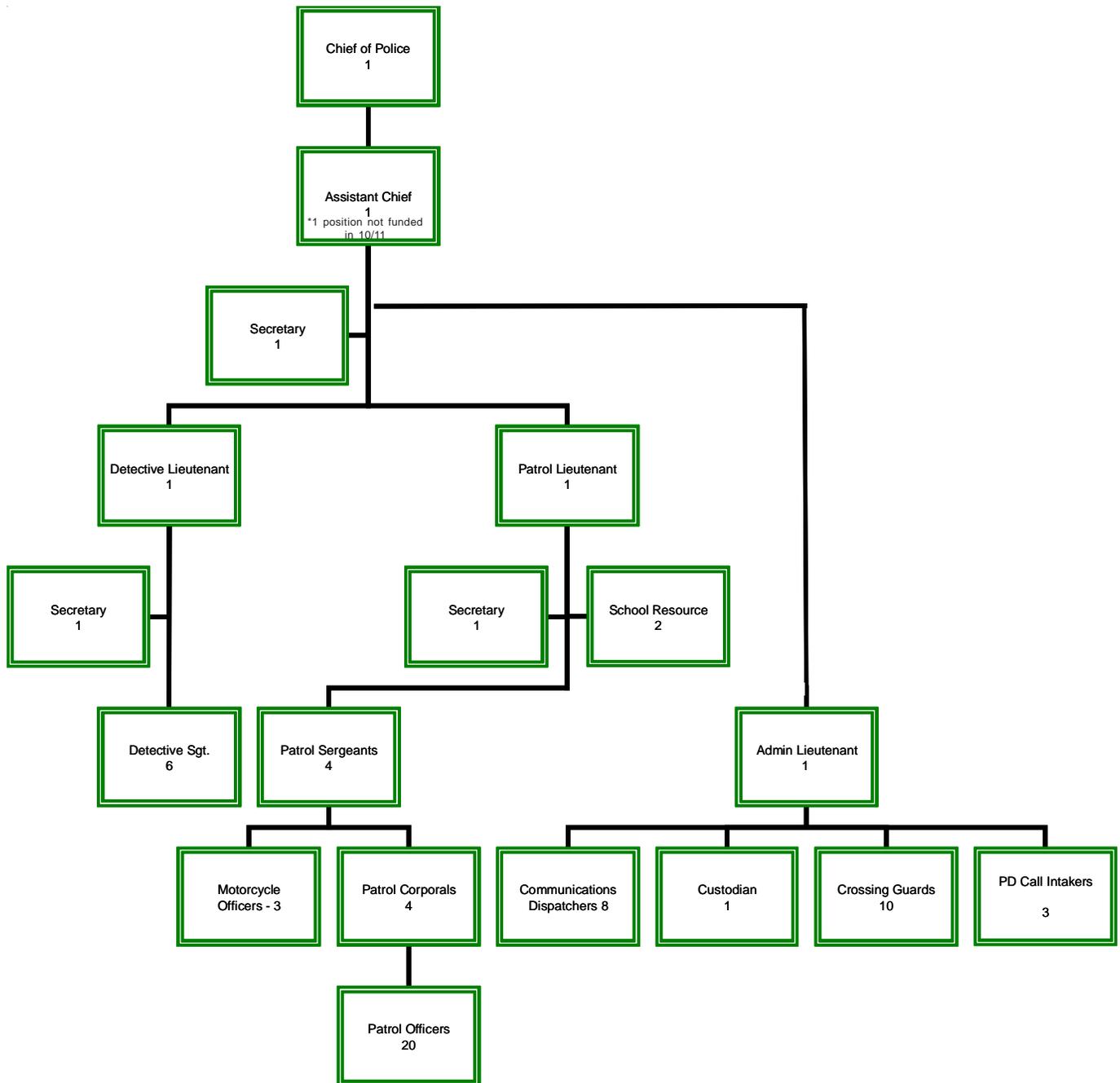
City of
Enchantment





Lake Jackson Police Officers

Police



Program Description

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

PUBLIC SAFETY

Police - 2200

FY09-10 ACCOMPLISHMENTS

Vision Element: Enhance Communications and Technology
Objective: Upgrade Radio Communications
Accomplished: Phase III has been purchased and in operation; Police, Fire, EMS and City Government radios were purchased.

Vision Element: Maintain a Well Managed City
Objective: Enhance Customer Service with webbase Police to Citizen (P2C)
Accomplished: Fully operational and complete on website: lakejacksonpd.net

Vision Element: Maintain a Well Managed City
Objective: Upgrade Emergency Operations Center and Communications Center
Accomplished: Scheduled to be complete in June; fully operational depending on current budget.

Objective: Seek Grant Funding for Equipment and Reimbursement
Accomplished: Federal Grant through HGAC for Armored Response Vehicle (\$147,284)
Criminal Justice Division Grant for Keyless Entry/Buiding Security (\$20,000)
State Reimbursement Vest Grant for Bullet Proof Vests (\$12,000)
HGAC/911 Center Reimbursement for Back-up Generator (\$33,950)

FY10-11 GOALS & OBJECTIVES

Vision Element: Maintain a Well Managed City
Objective: Upgrade Radio Communications
Goal: Complete Radio Upgrades:
-Phase IV Police Department
-Phase III Fire & Ems
-Phase II Public Works and Parks

Objective: Transition to New Dispatch/Communications Center
Goal: Operate dispatch center from newly remodeled upstairs; address interaction with citizens by call takers from remote location.

Objective: Continue Implementation of Records Management
Goal: Install virtual machine to enhance speed and storage capabilities.

Objective: Hire and Retain Qualified Employees
Goal: Resubmitted Cops Hiring Program (CHP) 2009 for two additional Police Officers to be funded by CHP for three years with no match to City. City must retain for one year after grant funding. (Announcement will be made in September 2010)

PUBLIC SAFETY
Police - 2200

DEPARTMENT STANDARDS

- 1 Respond to all priority calls for service safely and expeditiously within less than five minutes.

PROGRAM MEASURES

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Average response time to priority "P" calls (minutes)	6:08	5.0	5:29	5.0
2 Unit reaction time to priority "P" calls (minutes)	4:21	<4.0	4:16	<4.0
3 Percent criminal offenses cleared	57%	70%	50%	60%
4 Total traffic contacts	13,515	25,000	20,000	22,500
5 Percent of paper files converted to electronic format from 2000 to present	9%	40%	30%	40%
6 Increase clearance rate of Burglary of Habitation	50%	45%	65%	50%
7 Increase clearance rate of Burglary of a Building	29%	35%	30%	60%
8 Increase clearance rate of Burglary of Vehicle	16%	30%	36%	40%
9 Calls for service	n/a	35,000	46,000	50,000

POLICE - 2200

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Alarm Fees	\$61,166	\$50,000	\$50,000	\$50,000
Peddler Permit	1,070	500	500	500
Wrecker License	800	800	1,300	1,000
Arrest Fees	350	400	0	0
Traffic Fines	347,809	350,500	327,300	328,000
HGAC Grant	0	0	39,752	0
BISD Community Policing	28,300	40,800	40,800	40,800
General Resources	3,985,067	4,229,424	4,215,249	4,197,179
Total Resources	\$4,424,562	\$4,672,424	\$4,674,901	\$4,617,479

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$2,794,905	\$2,832,490	\$2,859,650	\$2,835,300
Employee Benefits	836,733	898,245	879,615	902,300
Operating Expenses	479,191	597,135	551,330	577,795
Capital Outlay	0	0	0	0
Operating Transfers	285,433	303,754	303,754	261,284
Total Expenditures	\$4,396,262	\$4,631,624	\$4,594,349	\$4,576,679

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	6.00	6.00	6.00	6.00
Technical	8.00	8.00	8.00	8.00
Sworn Personnel	40.00	40.00	39.00	39.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	4.00	4.00	5.00	5.00
Temporary/Seasonal	1.73	1.73	1.73	1.73
Total Personnel	60.73	60.73	60.73	60.73

Major Budget Changes

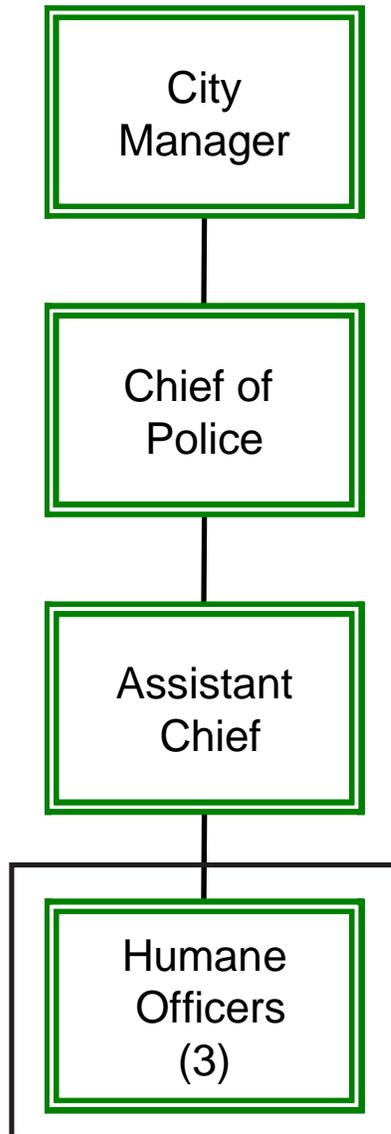
Equipment replacement has been reduced by \$42,470.

POLICE - 2200

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$25,998	\$25,300	\$26,310	\$25,300
Office/Clerical	174,088	177,400	180,780	177,400
Technical	271,260	273,900	285,203	273,900
Sworn Personnel	1,871,769	1,987,800	1,926,867	1,924,100
Management/Supervision	325,359	234,890	311,410	301,400
Temp/Seasonal	38,389	43,200	38,720	43,200
	2,706,863	2,742,490	2,769,290	2,745,300
Overtime	86,849	90,000	90,000	90,000
Contact Labor	1,193	0	360	0
Group Insurance				
Health	195,226	221,740	222,650	223,200
Life	4,336	7,080	7,438	7,100
Dental	19,513	22,910	16,513	18,300
Long Term Disability	8,332	12,560	10,709	12,600
	227,407	264,290	257,310	261,200
Employee Benefits				
Social Security	217,334	215,715	212,693	215,900
Retirement	339,401	335,310	339,376	365,600
Tuition Reimbursement	0	1,500	1,500	1,500
Workers Compensation	52,591	81,430	68,736	58,100
	609,326	633,955	622,305	641,100
Professional Service Fees				
Physician Examination	2,421	1,500	2,000	1,500
Psychological Examination	300	500	250	250
Volunteer Benefits	855	1,000	1,000	1,000
Forensic Testing	753	2,500	7,500	2,500
	4,329	5,500	10,750	5,250
Water & Sewer	535	550	550	550
Maintenance & Repair				
Buildings	17,410	7,500	7,500	7,500
Heating & Air Conditioning	1,005	5,000	5,000	5,000
Vehicles	41,348	30,000	30,000	30,000
Equipment	113	4,000	2,500	4,000
Radios	194	3,000	3,000	3,000
Furniture & Fixtures	0	750	750	750
Maintenance Contract	100,082	116,550	116,550	119,940
	\$160,152	\$166,800	\$165,300	\$170,190

POLICE - 2200

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rental - Vehicle & Equipment	\$5,047	\$6,000	\$6,000	\$6,000
Insurance				
Property	14,973	15,010	9,400	14,000
Liability	36,587	51,120	46,600	48,000
Fidelity	250	0	0	0
	51,810	66,130	56,000	62,000
Communication	60,531	60,000	60,000	60,000
Advertising	225	500	500	500
Training	389	6,625	5,000	6,625
Travel	2,297	4,250	4,250	4,250
Dues & Memberships	845	1,830	1,830	1,830
General Supplies				
Office	11,224	15,000	15,000	15,000
Wearing Apparel	18,121	20,000	20,000	20,000
Gasoline & Diesel	66,140	112,200	80,000	94,000
Operating	26,185	50,000	50,000	50,000
Photography	0	2,000	2,000	2,000
Firing Range	6,189	6,500	6,500	8,000
Community Policing	5,221	5,000	5,000	5,000
Detention Facility	1,258	5,000	5,000	5,000
Crime Lab	5,133	7,500	7,500	10,350
Cleaning	4,189	4,000	4,000	4,000
	143,660	227,200	195,000	213,350
Electricity & Natural Gas	48,243	49,250	44,650	45,750
Books & Periodicals	1,128	2,500	1,500	1,500
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	285,433	303,754	303,754	261,284
Unemployment Insurance	0	0	0	0
	285,433	303,754	303,754	261,284
Total Police	\$4,396,262	\$4,631,624	\$4,594,349	\$4,576,679



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

Program Description

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

PUBLIC SAFETY

Humane - 2500

FY09-10 ACCOMPLISHMENTS

Vision Element: Quality of Life
Objective: Educate the public about new ordinances.
Accomplishment: Handouts and educational materials were revised to coincide with City of Lake Jackson ordinances. New ordinances and trapping guidelines are posted on the city website. Other handouts are available for humane officers to handout to citizens regarding specific violations that are encountered.

Vision Element: Quality of Life
Objective: Continue to decrease feral cat populations.
Accomplishment: Humane Officers are actively setting traps at target locations to attempt to lower the number of feral cats populations. There is a trend of a higher number of cats in winter months. Humane Officers do expect to increase the number of trapped cats later in the year.

Vision Element: Quality of Life
Objective: Educate the public about spay/neutering
Accomplishment: It is standard procedure for Humane Officers to inquire whether an animal is spayed or neutered when responding to calls; especially when responding to nuisance cat calls. Humane Officers actively refer citizens to spay and neuter programs offered at SPCA-Brazoria County. Humane Officers carry handouts regarding this program which are given to citizens that are interested.

Vision Element: Quality of Life
Objective: Increase the number of animals licensed.
Accomplishment: Humane Officers inquire about current animal licenses when a call for service is received. The City of Lake Jackson produces approximately four times more city animal licenses than the two other partner cities combined. Other efforts to enforce animal licenses are being currently sought out (a direct link is being added to city website to allow citizens to download license application, so they don't have to navigate to the SPCA website).

FY10-11 GOALS & OBJECTIVES

Vision Element Quality of Life
Objective: Develop Comprehensive Approach to Animal Control
Goal: Educate new citizens about ordinances relating to animal control.

Goal: Identify and trap feral cat colonies within the city.
Promote spay and neutering clinics

PUBLIC SAFETY

Humane - 2500

DEPARTMENT STANDARDS

- 1 Answer and respond to all animal complaint calls within ten (10) minutes.
- 2 Pick up dead animals withing one (1) hour of notification
- 3 Prepare written report on rabid animals and quarantine according to state and local laws within same shift.

PROGRAM MEASURES

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Animals collected	852	850	700	850
2 Citations/warnings	257	400	300	450
3 Animal bites reported	44	40	40	40
4 Wild animals relocated	456	600	300	200
5 Calls for service	n/a	4500	4,100	4500
6 Feral cats captured	n/a	500	250	500

HUMANE - 2500

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	258,486	252,186	246,381	267,571
Total Resources	\$258,486	\$252,186	\$246,381	\$267,571

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$90,768	\$93,600	\$90,495	\$89,100
Employee Benefits	30,458	33,700	32,600	33,500
Operating Costs	128,284	115,910	114,310	136,585
Operating Transfers	8,976	8,976	8,976	8,386
Total Expenditures	\$258,486	\$252,186	\$246,381	\$267,571

Personnel

	2006-07 Budget	2007-08 Budget	2008-09 Budget	2009-10 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

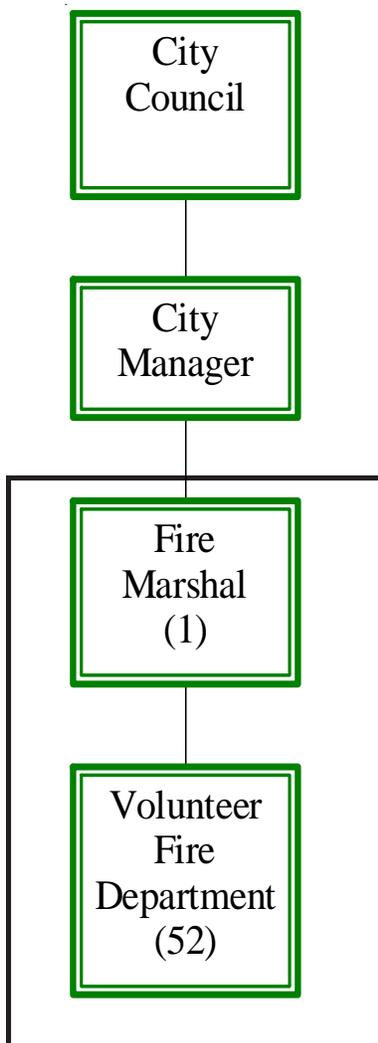
No major budget changes.

HUMANE - 2500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$89,697	\$91,600	\$90,495	\$87,100
	89,697	91,600	90,495	87,100
Overtime	1,071	2,000	0	2,000
Group Insurance				
Health	10,106	11,300	11,565	11,400
Life	150	400	255	400
Dental	1,031	1,200	860	900
Long Term Disability	352	400	365	400
	11,639	13,300	13,045	13,100
Employee Benefits				
Social Security	6,729	7,200	6,835	6,800
Retirement	10,535	11,300	10,895	11,700
Workers Compensation	1,555	1,900	1,825	1,900
	18,819	20,400	19,555	20,400
Shelter Management	113,000	91,100	91,100	112,475
Maintenance & Repair				
Animal Shelter	0	0	1,000	0
Vehicles	2,805	1,000	1,000	1,000
	2,805	1,000	2,000	1,000
Insurance				
Property	3,342	3,645	3,710	3,710
Liabilty	681	1,215	950	1,100
	4,023	4,860	4,660	4,810
Communication	1,339	1,500	1,500	1,500
Training	363	1,100	1,100	1,725
Travel	\$0	\$1,000	\$1,000	\$1,000

HUMANE - 2500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Supplies				
Dues & Membership	\$0	\$300	\$300	\$225
Office	61	150	150	150
Wearing Apparel	628	1,000	1,000	1,000
Gasoline & Diesel	4,882	9,400	7,000	8,200
Operating	1,183	4,500	4,500	4,500
	6,754	15,350	12,950	14,075
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	8,976	8,976	8,976	8,386
Unemployment Insurance	0	0	0	0
	8,976	8,976	8,976	8,386
Total Humane	\$258,486	\$252,186	\$246,381	\$267,571



Program Description

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. Fire prevention activities include fire inspection, fire code enforcement, fire safety education and fire investigation. This department is staffed by 52 volunteers and one paid full-time Fire Marshal.

PUBLIC SAFETY

Fire - 2300

FY09-10 ACCOMPLISHMENTS

Vision Element:	Quality of Life
Objective:	Improve Communications with multi-family dwelling occupants and owners
Accomplishment:	Met in May 2009 with all multi-family managers. Distributed informational handouts for managers/occupants.
Accomplishment:	Held fire safety presentation with Plantation Villas, Carriage Inn, Residence Inn, and Lake Jackson Manor Apartments.
Objective:	Create a new ordinance to provide codeless entry for gated properties for emergency calls
Accomplishment:	Presented information for adoption of ordinance, ordinance passed.
Objective:	Apply for FEMA Grant for bunker gear replacement
Accomplishment:	Awarded grant from FEMA (\$54,679) which will enable the fire department to replace all 52 sets of bunker gear with grant and city budgeted money.

FY10-11 GOALS & OBJECTIVES

Vision Element	Quality of Life
Objective:	Improve the Safety of our Citizens
Goal:	Continue to be proactive with fire inspections and promote fire safety in Lake Jackson.
Goal:	Ensure that codeless entry devices are installed on gated multi-family and commercial properties that have residences behind gated structures. Codeless entry devices must be installed by June 7, 2011.

PUBLIC SAFETY

Fire - 2300

DEPARTMENT STANDARDS

- 1 Conduct 100 public relations events a year.
- 2 Maintain a good response time of at least 7.5 minutes.
The fire department response time is the time from when the customer calls 911 requesting help, till the first fire apparatus arrives on scene.
- 3 Maintain a minimum of 50 volunteers.

PROGRAM MEASURES

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Total volunteer members	45	50	52	50
2 Emergency calls	520	550	550	550
3 Investigations	13	30	10	15
4 Average response time on fire calls recieved to arrival scene (minutes)	6.52	8.5	8.5	8.5
5 Commercial Fire Safety Inspections	368	350	360	350
6 Day care center inspections	12	19	14	14
7 Public Education				
a. Number of classes	55	120	90	100
b. Attendance	5,387	8,000	5,000	5,000
8 ISO Rating	4	3	4	3

FIRE - 2300

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$644,441	\$674,305	\$662,536	\$681,595
Total Resources	\$644,441	\$674,305	\$662,536	\$681,595

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$65,208	\$64,300	\$65,725	\$64,400
Employee Benefits	72,785	90,800	91,120	90,900
Operating Expenses	316,828	324,515	311,001	333,340
Operating Transfers	189,620	194,690	194,690	192,955
Total Expenditures	\$644,441	\$674,305	\$662,536	\$681,595

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

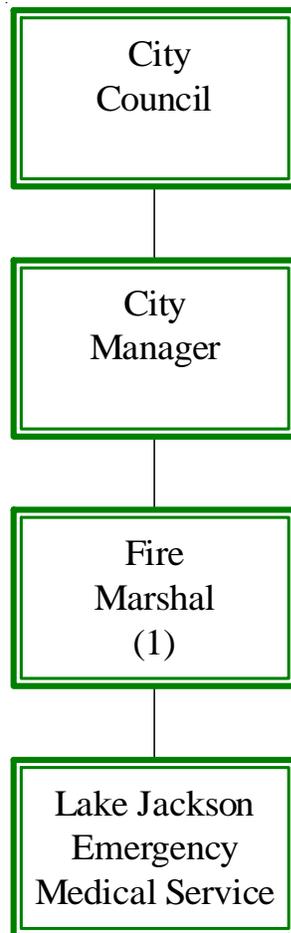
No major budget changes.

FIRE - 2300

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Management/Supervision	65,208	64,300	65,725	64,400
	65,208	64,300	65,725	64,400
Group Insurance				
Health	3,457	3,800	3,855	3,800
Life	109	100	180	100
Dental	353	400	290	300
Long Term Disability	255	300	260	300
	4,174	4,600	4,585	4,500
Employee Benefits				
Social Security	4,908	4,900	4,985	4,900
Retirement	7,893	7,700	7,895	8,400
Volunteer Retirement	54,375	72,000	72,000	72,000
Workers Compensation	1,435	1,600	1,655	1,100
	68,611	86,200	86,535	86,400
Professional Service Fees				
Physician Examination	228	500	500	500
Volunteer Benefits	23,289	27,000	25,404	27,000
Crime Lab	0	1,500	500	1,500
Contract Cleaning	11,130	10,920	10,920	10,920
Fire Code Inspections	16,800	17,000	17,000	17,000
	51,447	56,920	54,324	56,920
Water & Sewer	2,066	500	500	500
Maintenance & Repair				
Buildings	23,546	8,000	8,000	8,000
Heating & Air Condition	2,452	3,000	4,500	4,000
Vehicles	20,587	20,000	20,000	20,000
Equipment	9,695	10,000	5,000	10,000
Radios	858	2,500	500	2,500
Maintenance Contract	4,722	9,095	9,095	10,390
	61,860	52,595	47,095	54,890
Rental - Vehicles & Equipment	\$909	\$0	\$0	\$0

FIRE - 2300

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Insurance				
Property	\$25,237	\$30,540	\$31,000	\$32,460
Liability	14,121	15,650	14,500	15,500
	39,358	46,190	45,500	47,960
Communications	9,722	10,000	12,000	12,000
Advertisement	0	500	500	500
Training	6,300	11,300	8,000	11,300
Travel	7,817	13,120	8,000	13,120
Other Purchased Services				
Dues & Memberships	2,509	2,290	2,290	3,150
Fireman Banquet	2,399	2,300	2,300	2,300
	4,908	4,590	4,590	5,450
General Supplies				
Office	446	1,500	1,500	1,500
Wearing Apparel	3,074	4,000	4,000	3,000
Program	2,919	3,000	3,000	3,000
Gasoline & Diesel	8,588	13,600	10,000	11,900
Operating	64,781	60,000	60,000	60,000
Cleaning	1,001	1,000	1,000	1,000
Photography	843	1,000	1,500	1,000
	81,652	84,100	81,000	81,400
Electricity & Natural Gas	49,088	43,200	47,600	47,800
Books & Periodicals	1,701	1,500	1,892	1,500
Equipment Replacement	189,620	194,690	194,690	192,955
Total Fire	\$644,441	\$674,305	\$662,536	\$681,595



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 8 volunteers, 11 full-time and 12 part-time paid members in the service. The service is responsible for staffing city provided ambulances.

PUBLIC SAFETY

Emergency Medical Services - 2400

FY09-10 ACCOMPLISHMENTS

Vision Element Enhance Quality of Life
Objective: Improve CPR bystanders skills
Accomplishment: Through many CPR classes, we have been able to instruct over 200 Lake Jackson Citizens on bystander CPR. With bystander CPR skills improving we have experienced an 80% return of spontaneous circulation. Meaning, with bystander CPR being performed the patient outcome is greatly improved. Multiple patients have experienced a Cardiac Arrest and are still enjoying their quality of life.

Vision Element Enhance Communication & Technology
Objective: Use new technology to improve areas of operation.
Accomplishment: Through a competitive RFP, Local EMS Projects Grant, Lake Jackson EMS was able to purchase an Auto Pulse Device. This device is used as a cardiac life support pump, delivering improved blood flow to patients in cardiac arrest.
Accomplishment: Also, through a grant, two MASIMO Rad-57 Carboxyhemoglobin (SpCO) detectors were purchased. This tool allows for a timely diagnosis and treatment of CO poisonings. CO poisoning is often misdiagnosed because symptoms are similar to the flu. Previously, treatment was withheld until confirmation by hemoglobin levels involving blood being drawn from the patient. With this tool, all Lake Jackson Volunteer Firefighters are tested on all fire calls. The Rad-57 is used daily on all patients with CO type symptoms.

FY10-11 GOALS & OBJECTIVES

Vision Element Enhance Quality of Life
Objective: Improve the Safety of our Citizens
Goal: Decrease the number of "fall calls" that we respond to by implementing a "Fall Prevention Program" reducing the number of calls by 10%.

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

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Ambulance calls	2,448	2,400	2,650	2,600
2 Average response time ambulance calls dispatched to arrival at scene (minutes)	4.70	5.5	5.5	5.5
3 Percentage of billing collected	29%	33%	27%	27%
4 Number of volunteers	7.1	10	5	10
5 Number of stand-by service	20	35	38	30
6 Public Education				
a. Number of classes	37	36	40	40
b. Attendance	2666	600	2500	2500
7 Fall Calls	n/a	n/a	210	189

EMERGENCY MEDICAL SERVICE - 2400

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$457,140	\$462,705	\$458,721	\$455,430
Total Resources	\$457,140	\$462,705	\$458,721	\$455,430

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Proposed
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	9,942	13,000	11,331	13,000
Operating Expenses	364,270	366,775	364,460	364,500
Operating Transfers	82,928	82,930	82,930	77,930
Total Expenditures	\$457,140	\$462,705	\$458,721	\$455,430

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

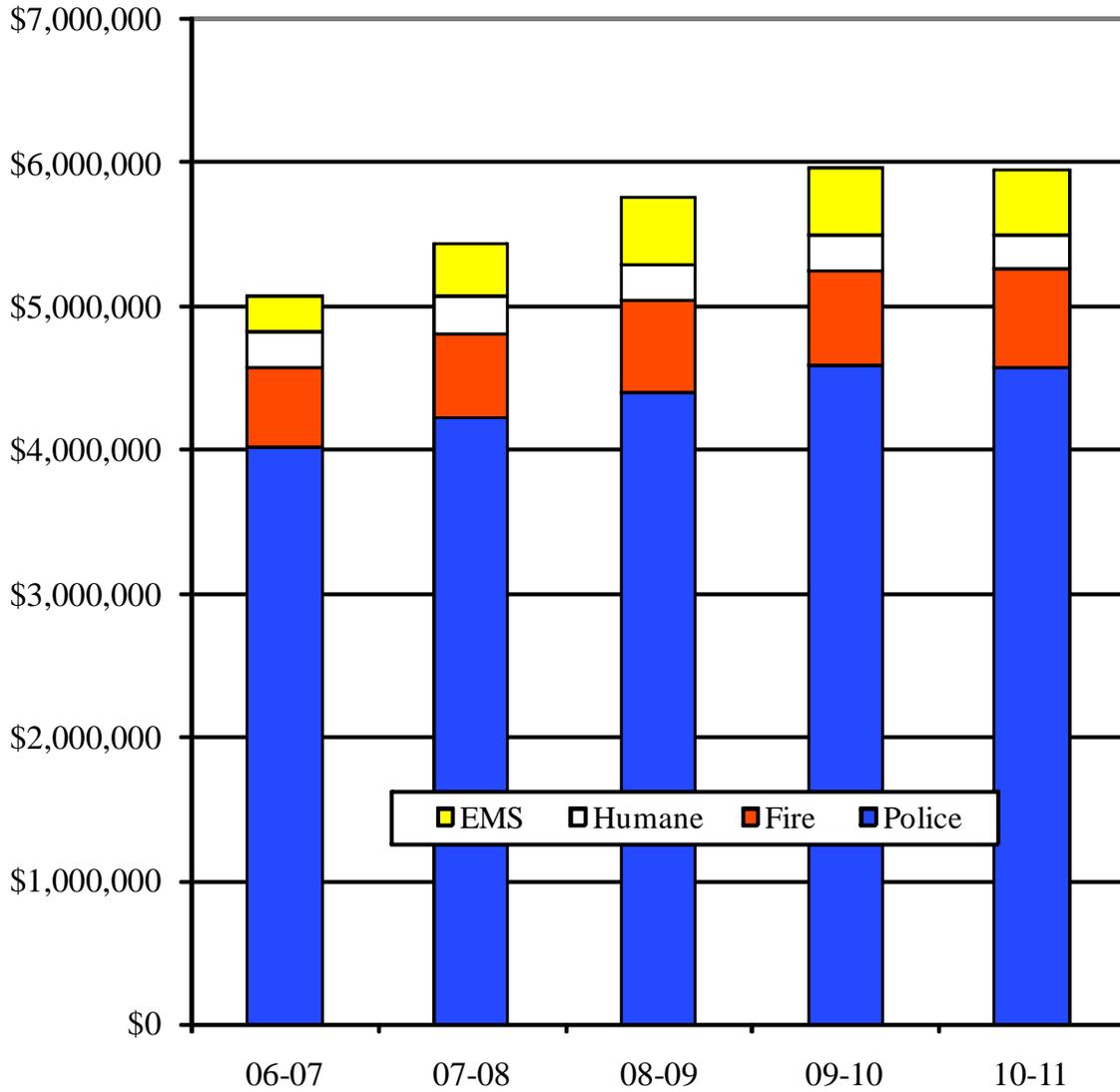
Major Budget Changes

Equipment replacement has decreased by \$5,000.

EMERGENCY MEDICAL SERVICE - 2400

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Retirement Contribution	\$8,232	\$10,000	\$10,000	\$10,000
Retirement Benefits	1,710	3,000	1,331	3,000
EMS Services	337,000	337,000	337,000	337,000
Maintenance & Repair Vehicles	8,608	8,000	8,000	8,000
Liability Insurance	809	2,875	2,660	2,700
Gasoline & Diesel	17,853	18,900	16,800	16,800
Equipment Replacement	82,928	82,930	82,930	77,930
Total Emergency Medical Service	\$457,140	\$462,705	\$458,721	\$455,430

Public Safety Expenditures



ENGINEERING



LAKE JACKSON

City of Enchantment

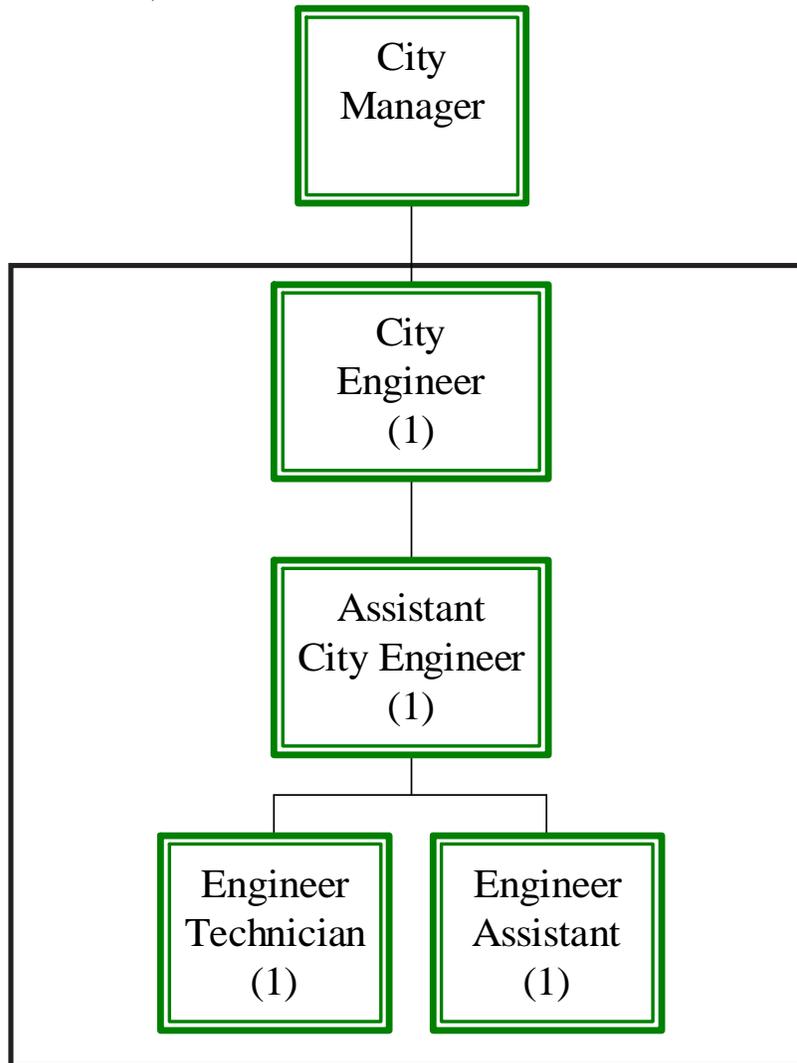
City of
Enchantment





ADA Curb Replacement being done in the Brazos Oaks Subdivision

Engineering



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

Program Description

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

FY09-10 ACCOMPLISHMENTS

- Vision Element:** Enable growth and revitalization
Objective: Develop Alden
Accomplished: Reviewed Airport Masterplan and impact on the utility, drainage and traffic flow of the Alden development
- Objective:** Develop ETJ Area
Accomplished: Oversaw subdivision of Riverside Country Golf land compliance with State statutes
Accomplished: Draft preliminary development standards for rural subdivisions
- Objective:** Implement downtown revitalization program
Accomplished: Assisted and reviewed consultant design of Ph-2 construction plans and specifications
Accomplished: Assisted and reviewed bid and contract documentation for construction project
Accomplished: Assisted in procurement of contract management and inspection service for construction project
- Vision Element:** Maintain Infrastructure
Objective: Upgrade and maintain infrastructure and facilities
Accomplished: Completed construction of Brazos Oaks Ph 2 (50%)
Accomplished: Completed construction of Jasmine Street
Accomplished: Bid, contracted and completed construction of Winding Way
Accomplished: Bid, contracted and completed 50 % construction of Oak Drive
- Vision Element:** Enhance communication and technology
Objective: Improve Use of GIS Technology
Accomplished: Worked with consultant in the process to develop an electronic data exchange protocol
Accomplished: 90% Completion of Georeference Vector Base Map
Accomplished: Assisted /Trained Public Works in Updating Attributes on Fire Hydrant and Water Meter Routes
Accomplished: Migrate old Engineering Website to New GIS Server and Improve access time and stability for Images
Accomplished: Installed an additional 13 Vertical BM's within the City and ETJ Limits
- Vision Element:** Maintain a well managed city
Objective: Continue implementation of records management
Accomplished: Scanned Engineering Drawing from 2007 to 2009
- Vision Element:** Quality of Life
Objective: Improve pedestrian mobility
Accomplished: Designed, bid, contracted & constructed Plantation Drive sidewalk reconstruction at Oaks of Flagridge
Accomplished: Designed, bid, contracted & constructed Lake Rd Hike and Bike at Timbercreek(07-08 program)
Accomplished: Designed, bid, contracted & constructed Dixie Drive H&B crossing at OCD(08-09 program)
Accomplished: Designed, bid, contracted & constructed 09-10 sidewalk and ADA program
- Objective:** Improve Outdoor Experience
Accomplished: Designed, bid, contracted and constructed shoreline improvements to Shypond Park
Accomplished: Provided extensive topographic and mapping service for Dunbar Kayak & Launching Facility
-

FY10-11 GOALS & OBJECTIVES

- Vision Element:** Enable growth and revitalization
Objective: Facilitate Development of Alden Land
Goal: Prepare city's infrastructure extension plan to assist negotiations of Developer Agreement
Goal: Review and assess masterplan through planning approval process
- Objective:** Implement Downtown Revitalization
Goal: Oversee construction of This Way, Center Way and portions of That Way and Parking Way
- Objective:** Facilitate Development of ETJ
Goal: Present policy governing rural subdivision development
Goal: Consider creating rural development zone in Zoning ordinance
- Objective:** Facilitate Development of Lakewood Manor and NE Quadrant
Goal: Develop infrastructure program cost for Lakewood Manor
Goal: Establish drainage plan for NE quadrant
- Vision Element:** Maintain Infrastructure
Objective: Upgrade and Maintain Infrastructure and Facilities
Goal: Finalize construction of Oak Drive
Goal: Prepare engineering design plan for bond issue project development
- Vision Element:** Maintain a well managed city
Objective: Continue implementation of records management
Goal: Begin electronic records management of engineering files
Goal: Increase the use of GIS technology
Goal: Implement electronic data exchange protocol

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

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Est. market value (\$) of design engineering fees provided	\$253,300	\$160,000	\$263,900	\$150,000
2 CIP construction (\$) contracted/managed/inspected	\$2,632,900	\$2,450,000	\$2,308,000	\$2,000,000
3 CIP construction (\$) designed (Office)	\$100,000	\$170,000	\$1,570,000	\$1,000,000
4 CIP construction (\$) reviewed (consultant)	\$3,722,500	\$0	\$2,190,000	\$0

ENGINEERING - 1500

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$412,640	\$412,795	\$426,365	\$402,740
Total Resources	\$412,640	\$412,795	\$426,365	\$402,740

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$277,604	\$287,800	\$298,425	\$266,100
Employee Benefits	70,256	69,000	72,640	71,200
Operating Expenses	43,875	36,430	35,735	46,235
Capital Outlay	0	0	0	0
Operating Transfers	20,905	19,565	19,565	19,205
Total Expenditures	\$412,640	\$412,795	\$426,365	\$402,740

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	2.00	2.00	2.00	2.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.29	0.29	0.29	0.29
Total Personnel	4.29	4.29	4.29	4.29

Major Budget Changes

The temp seasonal positions have been reduced in the upcoming year for a savings of \$21,700.

ENGINEERING - 1500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Technical	\$91,935	\$91,500	\$95,855	\$91,500
Professional	64,232	64,000	66,675	64,000
Management/Supervision	103,412	100,100	103,695	100,100
Temp/Seasonal	18,025	32,200	32,200	10,500
	277,604	287,800	298,425	266,100
Group Insurance				
Health	13,768	15,000	15,420	15,100
Life	434	500	720	500
Dental	1,404	1,600	1,140	1,200
Long Term Disability	834	1,200	1,035	1,200
	16,440	18,300	18,315	18,000
Employee Benefits				
Social Security	21,228	18,700	20,650	18,700
Retirement	31,335	30,700	32,270	33,500
Workers Compensation	1,253	1,300	1,405	1,000
	53,816	50,700	54,325	53,200
Professional Services				
Physician Examination	9	0	0	0
Technology	13,630	0	0	5,500
	13,639	0	0	5,500
Maintenance & Repair				
Vehicle	994	300	300	300
Non-Fleet Equipment	0	500	500	500
Maintenance Contract	6,507	8,805	8,805	13,585
	7,501	9,605	9,605	14,385
Insurance				
Property	603	605	750	740
Liability	1,611	2,420	2,010	2,010
	2,214	3,025	2,760	2,750
Communication	2,814	2,400	2,800	2,800
Training	3,308	3,850	3,850	3,850

ENGINEERING - 1500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Travel	1,808	2,700	2,700	2,700
Dues & Memberships	\$893	\$1,200	\$1,200	\$1,200
General Supplies				
Office	\$3,289	\$3,500	\$3,500	\$3,500
Gasoline & Diesel	359	1,500	1,000	1,200
Fuel - CNG	476	400	70	100
Operating	7,427	8,100	8,100	8,100
	11,551	13,500	12,670	12,900
Books & Periodicals	147	150	150	150
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	20,905	19,565	19,565	19,205
Unemployment Insurance	0	0	0	0
	20,905	19,565	19,565	19,205
Total Engineering	\$412,640	\$412,795	\$426,365	\$402,740

PUBLIC WORKS



LAKE JACKSON

City of Enchantment

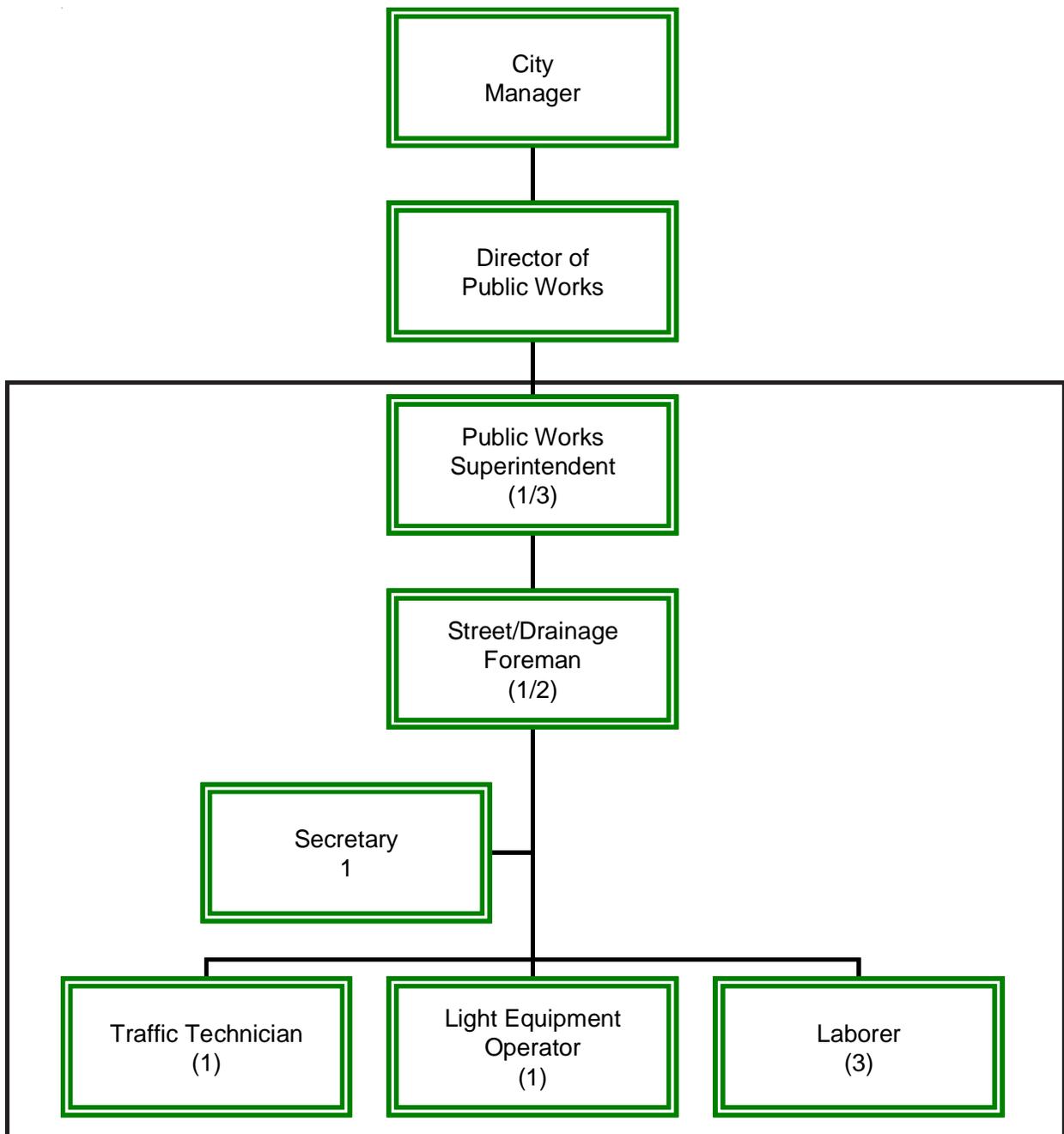
City of
Enchantment





Intersection of This Way and That Way - located downtown Lake Jackson

Streets



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

Program Description

The Street Department is responsible for maintaining and repairing all public streets and alleys. This department provides preventive maintenance to City streets and makes repairs which are too small to contract. This department is also responsible for all street sweeping and responds after hours to clean up storm damage and fallen trees, etc. In addition, this department is also responsible for the installation, repair and maintenance of 158 signal fixtures located at 15 intersections, 12 flashing school zone lights and 55 crosswalk lights. This responsibility includes street signs, markings and signals.

Public Works Streets - 2800

FY09-10 ACCOMPLISHMENTS

Vision Element: Maintain infrastructure
Objective: Improve Assessment of Infrastructure
Accomplishment: Assessed 100% of city owned sidewalks.
Assessed 20% of city maintained streets.

Department Projects: Completed \$25,000 in thermal vinyl street painting.
Completed \$108,000 of street panel replacement by contract.
Completed approximately 180 linear lane feet of panel replacement by city forces.
Completed approximately 550 linear feet of sidewalk replacement by city forces.

FY10-11 GOALS & OBJECTIVES

Vision Element Maintain Infrastructure
Objective: Maintain Existing Facilities and Equipment at Current Standards
Goal: Administer construction drought related repairs to arterial streets a approved in bond package.

Objective: Improve Assessment of Infrastructure
Goal: Maintain condition assessment by assessing 100% of city maintained sidewalks.
Maintain condition assessment by assessing 20% of city maintained streets.

Department Projects: Complete \$50,000 in joint sealants
Complete \$80,000 in street panel replacement
Complete \$25,000 in thermal vinyl painting

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

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Percent (%) of streets, re-striped/painted annually	7.5%	75%	50%	50%
2 Hours spent re-striping/painting streets annually	36	300	300	300
3 Delineators and buttons installed	944	400	500	500
4 Hours spent installing delineators and buttons	140	60	100	100
5 Signs fabricated and installed	357	250	338	350
6 Percent of signals serviced monthly	100%	95%	95%	95%
7 Percent of residential streets swept four times annually	100%	100%	100%	100%
8 Percent of downtown area streets swept twice weekly	58%	85%	62%	85%
9 Gutter sweeping (cu. yd.)	1570	1800	1800	1800
10 Number of potholes repaired	223	255	650	650
11 Street Patching (hrs)	502	275	700	700
12 Sidewalks replaced (ln. ft.)	390	210	550	550
13 Concrete Spot Repairs by Contractor (liner lane feet)	600	450	883	600
14 Full Staffing Level (%)	83%	67%	67%	100%
15 Percent of city maintained sidewalks assessed	n/a	20%	100%	100%
16 Percent of city maintained streets assessed	n/a	20%	20%	20%

STREET - 2800

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$894,673	\$921,860	\$906,600	\$957,910
Total Resources	\$894,673	\$921,860	\$906,600	\$957,910

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$228,466	\$228,100	\$219,360	\$220,800
Employee Benefits	57,301	88,900	55,795	85,500
Operating Expenses	515,379	488,320	514,905	538,240
Capital Outlay	0	0	0	0
Operating Transfers	93,527	116,540	116,540	113,370
Total Expenditures	\$894,673	\$921,860	\$906,600	\$957,910

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

The street joint sealant program has been restored for FY10-11 in the amount of \$50,000.

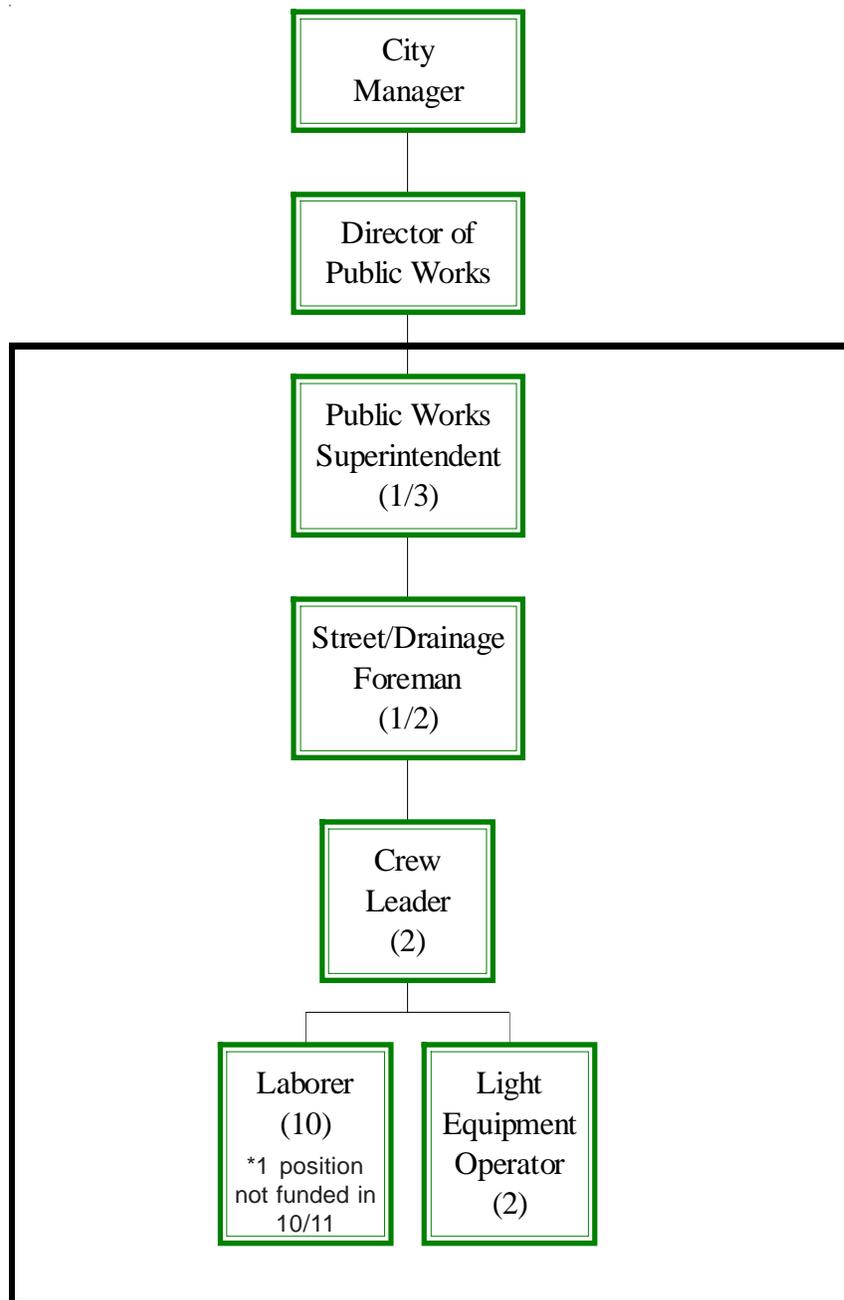
STREETS - 2800

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$67,535	\$104,400	\$56,435	\$104,400
Clerical	\$26,287	\$27,300	\$28,350	\$27,300
Technical	35,509	36,700	30,505	29,400
Management/Supervision	43,206	47,700	49,470	47,700
	172,537	216,100	164,760	208,800
Overtime	8,908	12,000	12,000	12,000
Contract Labor	47,021	0	42,600	0
Group Insurance				
Health	17,133	25,700	17,520	25,900
Life	286	900	425	900
Dental	1,696	2,700	1,300	2,100
Long Term Disability	668	1,000	605	1,000
	19,783	30,300	19,850	29,900
Employee Benefits				
Social Security	13,061	17,400	11,050	16,900
Retirement	21,056	27,400	18,625	28,900
Workers Compensation	3,401	13,800	6,270	9,800
	37,518	58,600	35,945	55,600
Professional Service Fees				
Drug Testing	43	200	200	200
Vinyl Street Painting	30,006	25,000	25,000	25,000
Street Joint Program	41,439	0	0	50,000
Pavement Improvement Program	81,533	80,000	108,500	80,000
	153,021	105,200	133,700	155,200
Maintenance & Repair				
Street System	20,579	25,000	30,000	25,000
Traffic Signals	8,110	12,000	8,000	8,000
Vehicles	21,152	20,000	23,000	23,000
Equipment	52	0	0	0
Maintenance Contracts	202	1,070	1,065	1,310
	50,095	58,070	62,065	57,310
Insurance				
Property	678	680	695	700
Liability	6,809	6,290	4,800	5,200
	\$7,487	\$6,970	\$5,495	\$5,900

STREETS - 2800

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rental - Equipment	\$0	\$200	\$200	\$200
Communications	2210	1550	1800	1800
Training	697	1,230	1,245	1,480
Travel	40	500	500	200
General Supplies				
Office	431	600	1,000	750
Wearing Apparel	1,523	800	800	800
Gasoline & Diesel	8,867	19,800	15,500	19,000
Fuel - CNG	917	1,400	600	600
Operating	8,886	10,000	10,000	10,000
Street Signs	16,575	15,000	15,000	15,000
	37,199	47,600	42,900	46,150
Electricity	264,630	267,000	267,000	270,000
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	93,527	116,540	116,540	113,370
Unemployment Insurance	0	0	0	0
	93,527	116,540	116,540	113,370
Total Streets	\$894,673	\$921,860	\$906,600	\$957,910

Drainage



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

Program Description

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

Public Works

Drainage - 2900

FY09-10 ACCOMPLISHMENTS

- Vision Element:** Maintain Infrastructure
Objective: Improve Assessment of Infrastructure
Accomplishment: Collected inlet and junction box information for 40% of the drainage system.
- Accomplishment:** Updated condition assessment for 20% of open ditches for siltation, ponding and sloughing.
- Department Projects:** Completed approximately 1040 linear feet of slope paving of the Azalea ditch #1 through CDBG funding.
Completed clearing of debris from 8 miles of Oyster Creek.

FY10-11 GOALS & OBJECTIVES

- Vision Element** Maintain Infrastructure
Objective: Improve Assessment of Infrastructure
Goal: Update condition assessment for 20% of open ditches for siltation, ponding, and sloughing
Goal: Establish standards and schedule for mapping and assessment of storm sewer system.
- Vision Element** Maintain Infrastructure
Objective: Maintain Existing Facilities and Equipment at Current Standards
Goal: Administer construction of Timbercreek Outfall project as approved in bond package.
Goal: Administer construction of Anchuse Ditch renewal as approved in bond package.
Goal: Administer construction of Upper Slave Ditch renewal as approved in bond package.
- Department Project:** Continue annual slope paving program of \$70,000.

Public Works

Drainage - 2900

DEPARTMENT STANDARDS

- 1 Assist Brazoria County Mosquito Control District during major outbreaks.
- 2 Mow open ditches 5 times per year.

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Open drainways maintained mowing (hours)	8,559	10,000	7,500	8,500
2 Mowing frequency of major ditches (times/year)	5	5	5	5
3 Channels reshaped by city crews (ln. ft.)	3,360	5,000	2,000	2,000
4 Drainage improvements (contract \$)	\$ -	\$ 45,000	\$ 100,000	\$ 70,000 *
5 Herbicide weed control (hours)	148	300	250	250
6 Culvert flow lines cleaned (feet)	1,200	1,000	600	600
7 Culverts and inlets cleaned of debris (each)	356	1,000	815	1,000
8 Number of special projects completed	129	150	125	125
9 Mosquito control (manhours)	526	700	500	600
10 Drainage maintenance projects (manhours)	1,253	3,000	1,600	2,000
11 Full Staffing Level (%)	71	80%	86%	93%
12 Storm Sewer Cleaned or Inspected (%)	n/a	0%	0%	0% *
13 Percent of open ditches assessed	n/a	20%	20%	20%
14 Percent of inlet & junction boxes inventoried	n/a	20%	20%	20%

Notes:

- (4) \$58,545 fund by CDBG grant funding
 (12) Not funded

DRAINAGE - 2900

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$757,250	\$893,898	\$788,415	\$866,200
<i>Total Resources</i>	\$757,250	\$893,898	\$788,415	\$866,200

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$393,850	\$449,563	\$415,130	\$445,100
Employee Benefits	131,071	163,550	153,615	163,300
Operating Expenses	172,134	225,765	164,650	209,240
Capital Outlay	0	0	0	0
Operating Transfers	60,195	55,020	55,020	48,560
<i>Total Expenditures</i>	\$757,250	\$893,898	\$788,415	\$866,200

<i>Personnel</i>	2006-07 Budget	2007-08 Budget	2008-09 Budget	2009-10 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
<i>Total Personnel</i>	15.72	15.72	15.72	15.72

Major Budget Changes

Chemicals have been decreased by \$10,000.

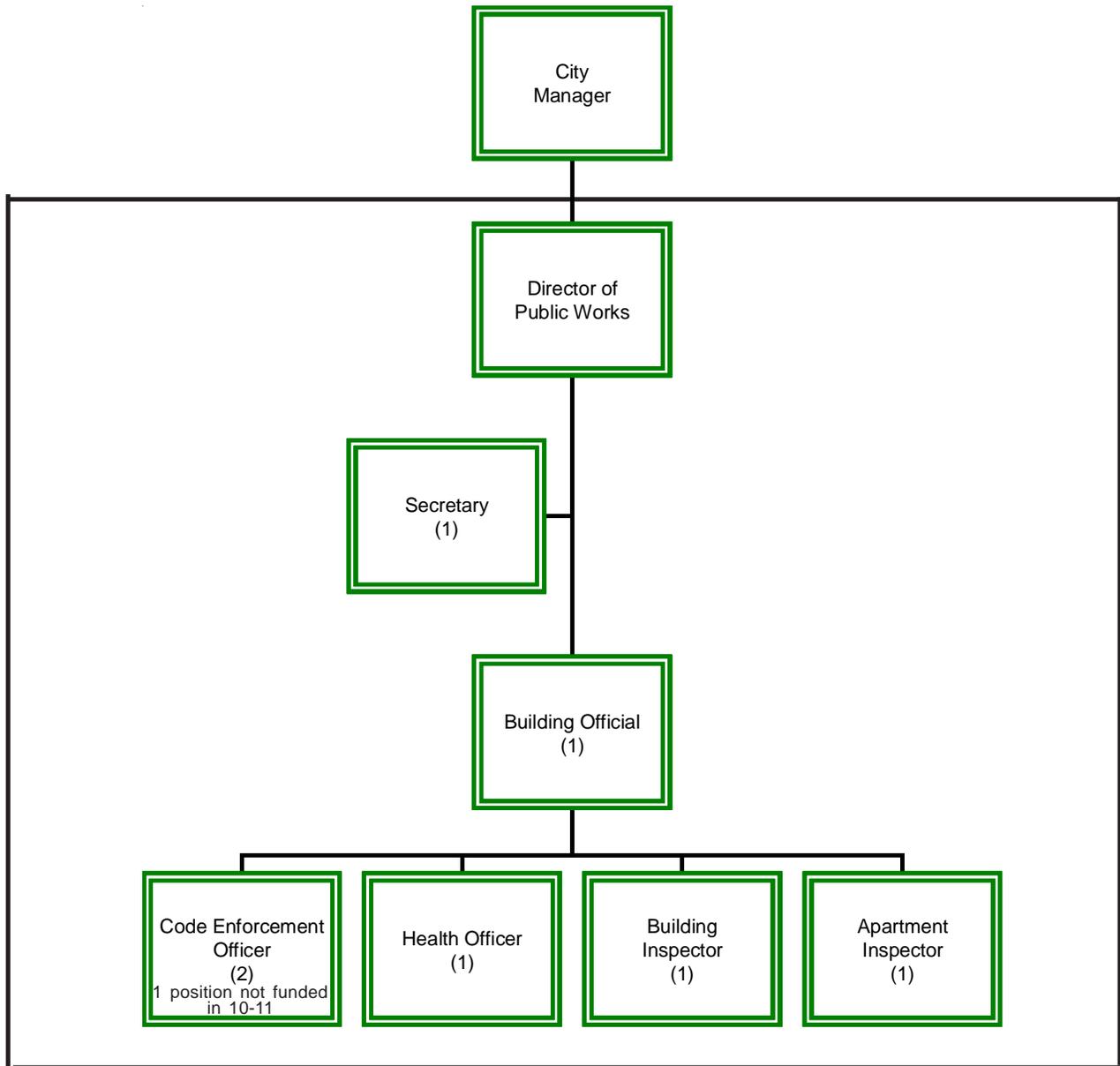
DRAINAGE - 2900

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$306,632	\$363,230	\$334,965	\$358,900
Technical	2,208	0	695	0
Management/Supervision	49,144	47,700	49,470	47,700
Temp/Seasonal	2,468	13,633	0	13,500
	360,452	424,563	385,130	420,100
Overtime	33,398	25,000	30,000	25,000
Group Insurance				
Health	40,211	51,940	49,700	52,300
Life	608	1,785	1,145	1,800
Dental	4,014	5,410	3,680	4,300
Long Term Disability	1,154	3,390	1,620	3,400
	45,987	62,525	56,145	61,800
Employee Benefits				
Social Security	29,218	33,650	30,665	34,100
Retirement	46,072	52,090	50,460	56,500
Workers Compensation	9,794	15,285	16,345	10,900
	85,084	101,025	97,470	101,500
Professional Service Fees				
Physician Examination	1,388	1,800	1,800	1,800
Drainage Maintenance Program	67,438	70,000	41,500	70,000
Contract Mowing	8,596	25,000	20,000	25,000
Stormwater Program	8,008	8,000	8,000	8,000
	85,430	104,800	71,300	104,800
Maintenance & Repair				
Drainage System	2,315	10,000	10,000	10,000
Vehicles	27,483	20,000	18,000	20,000
Equipment	4,165	7,000	5,000	5,000
	33,963	37,000	33,000	35,000
Rental - Equipment	0	200	200	200
Insurance				
Property	2,193	2,195	2,250	2,240
Liability	3,971	4,670	4,000	4,200
	\$6,164	\$6,865	\$6,250	\$6,440

DRAINAGE - 2900

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Communication	\$1,108	\$0	\$0	\$0
Training	2,304	3,000	1,800	1,800
General Supplies				
Office	310	200	200	200
Wearing Apparel	4,118	6,000	5,000	6,000
Gasoline & Diesel	11,844	21,200	16,300	19,200
Fuel - CNG	1,275	1,500	600	600
Operating	11,354	10,000	10,000	10,000
Chemicals	14,264	35,000	20,000	25,000
	43,165	73,900	52,100	61,000
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	60,195	55,020	55,020	48,560
Unemployment Insurance	0	0	0	0
	60,195	55,020	55,020	48,560
Total Drainage	\$757,250	\$893,898	\$788,415	\$866,200

Code Enforcement/ Building Inspection



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

Program Description

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

Public Works

Inspections/Code Enforcement - 3300

FY09-10 ACCOMPLISHMENTS

Vision Element:	Enable Growth and Revitalization
Objective:	Decrease the number of homes that do not meet minimum housing standards.
Accomplishment:	6 demolitions, 1 repair, 3 pending cases brought before the Dangerous Structure Determination Board (DSDB).
Accomplishment:	Streamlined the permitting process with guideline and handouts.
Accomplishment:	Implemented new procedures for distribution of phone calls.
Accomplishment:	Inspected all multi-family buildings twice and 20% of the units with ordinance modifications.

FY10-11 GOALS & OBJECTIVES

Vision Element:	Enable Growth and Revitalization
Objective:	Decrease number of residential structures that do not meet minimum housing standards
Goal:	Abate buccaneer apartments property (funding dependent)
Goal:	Review minimum housing standards and property maintenance codes and revise as appropriate.
Goal:	Investigate use of CDBG funds for additional purposes.
Goal:	Review waiver fees to assist revitalization.
Goal:	Identify and correct at least 25 distressed properties (unfunded)
Vision Element:	Enhance Communication and Technology
Objective:	Develop a citizen request/response system
Goal:	Evaluate the Sunguard Citizen Request/Work Order System and present recommendation to City Council.
Vision Element:	Maintain a Well-Managed City
Objective:	Enhance Customer Service
Goal:	Develop and implement new departmental procedures for the implementation of the customer service policy.
Department Projects:	Implement Phase II stormwater permitting and inspection program for new construction.

Public Works

Inspections/Code Enforcement - 3300

DEPARTMENT STANDARDS

- 1 Process 90% of residential applications/plans in 2 work days.
- 2 Process 80% of commercial application/plans in 10 work days.
- 3 Provide Weekend Inspections on an Emergency Basis 100% of the time.
- 4 Provide Call-In Inspections within 24 hours 100% of the time.
- 5 Obtain a 90% compliance rate on junk/abandon vehicle violations within 45 days.
- 6 Obtain a 90% compliance rate on weed ordinance violations within 30 days.
- 7 Obtain a 95% compliance rate on accumulation ordinance violations within 30 days.
- 8 Inspect all Low Risk Food Service Establishments at least twice per year. Currently 37
- 9 Inspect all Medium & High Risk Food Service Establishments at least four times per Year Currently 44& 33
- 10 Inspect all Daycare Establishments at least twice per year. Currently 35
- 11 Inspect all Public Pools at Least once per year. Currently 35
- 12 Inspect all (24 complexes, 237 buildings) Multifamily Buildings twice/year.
- 13 Inspect 20% of (2,761) Multifamily Residential Units/year with a modification to current ordinance.

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Permits Issued	2,276	2,300	2,300	2,300
2 Building Inspections	3,870	4,500	4,100	4,100
3 Applications processed.	907	700	700	700
4 Number of customers processed	3,986	3,000	3,000	3,000
5 Residential application/plans processed in 2 work days	90%	90%	90%	90%
6 Commercial applications/plans processed in 10 work days.	88%	80%	80%	80%
7 Call-in inspections made within 24 hours.	100%	100%	100%	100%
8 Compliance rate junk/abandoned vehicle within 45 days.	87%	90%	95%	95%
9 Junk/abandoned vehicle cases.	188	130	171	130
10 Compliance rate on weed ordinance within 30 days.	98%	97%	95%	95%
11 Weed ordinance cases	389	400	480	400
12 Compliance rate on accumulation cases within 30 days	98%	95%	95%	95%
13 Numer of accumulations cases	106	80	80	80
14 Low risk food service inspected twice per year	133%	100%	75%	100%
15 Medium/High risk food service inspected four times/year	250%	100%	89%	100%
16 Daycare establishments inspected twice per year	106%	100%	100%	100%
17 Public pools inspected at least once per year	19	100%	100	100%
18 Number of dangerous structures inspected	1,030	0	9	0
19 Multifamily Buildings inspected twice per year (%)	n/a	100%	100%	100%
20 Multifamily Residential Units inspected per year (%)	n/a	20%	20%	20%*

* Need ordinance change to ensure compliance of unit inspections

INSPECTIONS/CODE ENFORCEMENT - 3300

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Building Permits	72,500	60,000	100,000	60,000
Electrical Permits	12,393	10,000	12,000	10,000
Health Licenses	33,144	30,000	30,000	30,000
Sign Permits	3,520	2,100	2,500	2,100
General Resources	440,863	484,150	405,725	462,975
Total Resources	\$562,420	\$586,250	\$550,225	\$565,075

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$377,810	\$357,500	\$367,900	\$349,590
Employee Benefits	106,068	103,500	103,135	104,690
Operating Expenses	55,446	101,380	55,320	97,225
Capital Outlay	0	0	0	0
Operating Transfers	23,096	23,870	23,870	13,570
Total Expenditures	\$562,420	\$586,250	\$550,225	\$565,075

Personnel

	2006-07 Budget	2007-08 Budget	2008-09 Budget	2010-11 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	3.00	5.00	5.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	6.00	8.00	8.00	8.00

Major Budget Changes

One Code Enforcement Officer remains unfunded.

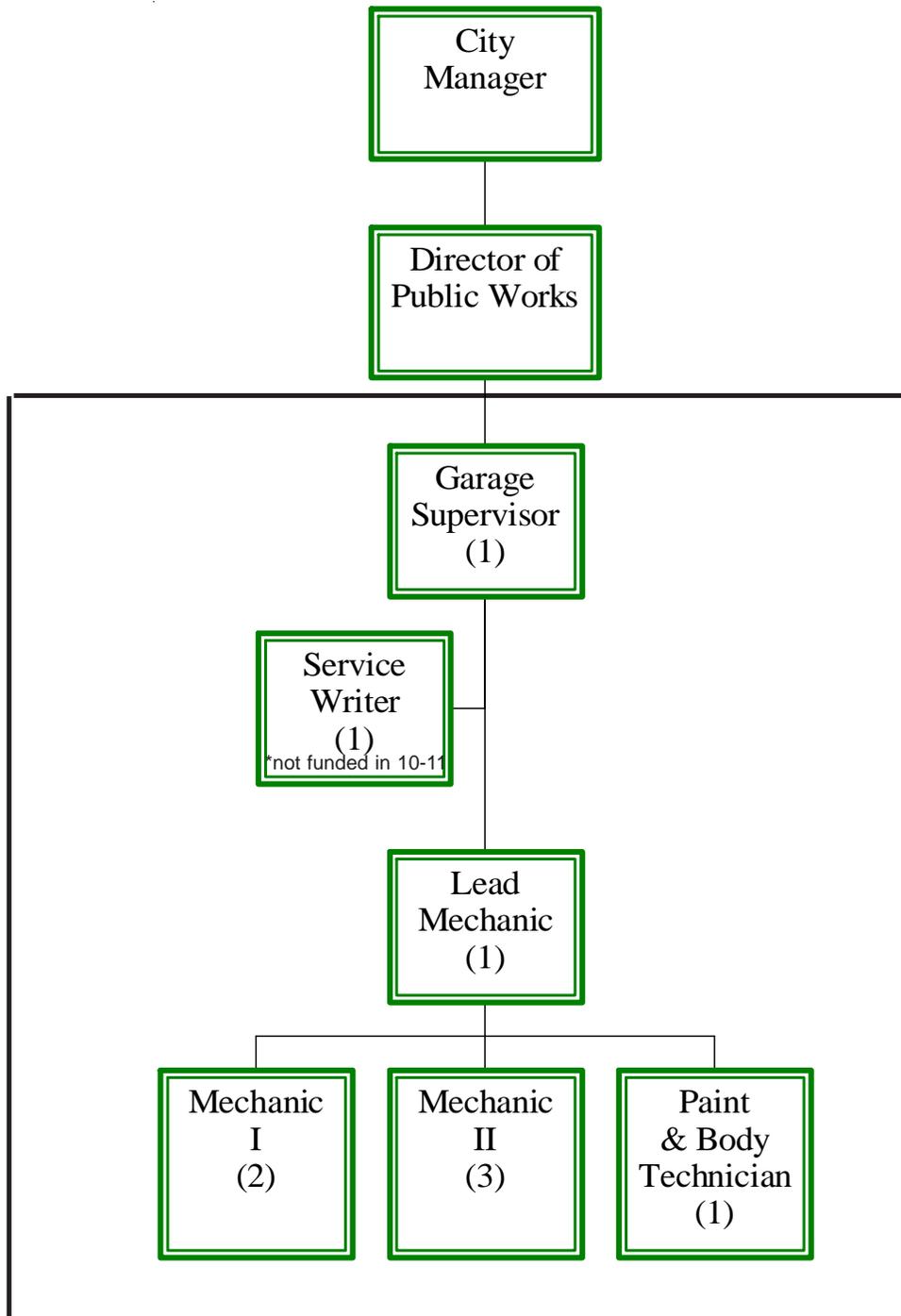
CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Office/Clerical	\$28,680	\$28,100	\$29,945	\$28,100
Technical	176,164	167,000	167,385	158,590
Management/Supervision	166,280	161,400	167,570	161,400
Temp/Seasonal	0	0	0	0
	371,124	356,500	364,900	348,090
Overtime	6,686	1,000	3,000	1,500
Group Insurance				
Health	26,009	26,300	26,940	26,517
Life	628	800	995	780
Dental	2,652	2,700	2,000	2,190
Long Term Disability	1,207	1,700	1,435	1,630
	30,496	31,500	31,370	31,117
Employee Benefits				
Social Security	27,758	26,800	26,995	26,215
Retirement	45,126	43,000	42,550	45,762
Tuition Reimbursement	694	0	0	0
Workers Compensation	1,994	2,200	2,220	1,596
	75,572	72,000	71,765	73,573
Professional Service Fees				
Printing	0	1,000	600	1,000
Inspections	10,610	40,000	0	40,000
	10,610	41,000	600	41,000
Cleaning Services				
Lot Mowing	6,899	9,000	9,000	9,000
Health Related	400	1,000	500	1,000
	7,299	10,000	9,500	10,000
Maintenance & Repair				
Vehicles	4,699	3,000	5,000	5,000
Maintenance Contract	797	1,070	1,070	1,950
	5,496	4,070	6,070	6,950
Rental - Equipment	\$0	\$0	\$0	\$0
Insurance				
Property	724	725	725	725
Liability	2,758	4,010	3,200	3,500
	\$3,482	\$4,735	\$3,925	\$4,225

CODE ENFORCEMENT/BUILDING INSPECTION - 3300

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Communications	\$4,725	\$7,900	\$5,000	\$5,000
Advertising	0	1,000	350	0
Training	3,949	4,175	4,175	3,700
Travel	3,828	3,800	3,800	3,725
Dues & Memberships	1,345	2,600	2,600	1,825
Recording Fees	808	2,000	1,500	1,200
Condemnation & Demolition	0	1,000	1,000	1,000
General Supplies				
Office	7,315	6,000	6,000	7,000
Wearing Apparel	801	1,000	600	1,000
Gasoline & Diesel	498	2,100	1,300	1,500
Fuel - CNG	2,929	3,200	2,100	2,300
Operating	2,319	5,500	5,500	5,500
Photography	42	300	300	300
	13,904	18,100	15,800	17,600
Books & Periodicals	0	1,000	1,000	1,000
Capital Outlay				
Furniture & Fixtures	0	0	0	0
	0	0	0	0
Operating Transfers				
Equipment Replacement	23,096	23,870	23,870	13,570
Unemployment Insurance	0	0	0	0
	23,096	23,870	23,870	13,570
Total Enforcement/Inspection	\$562,420	\$586,250	\$550,225	\$565,075

Garage



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

Program Description

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

Public Works Garage - 4100

FY09-10 ACCOMPLISHMENTS

Department Projects:

1. Completed two major paint and body refurbishing
 - Unit 731
 - Refurbish Unit 710
2. Completed two new unit make ready's
3. Obtained seven ASE certification
4. Obtained sweeper certification
5. Obtained air conditioning certification
6. Developed objective rating system for fleet appearance
7. Hosted one training seminar

FY10-11 GOALS & OBJECTIVES

Department Projects:

1. Completed two major paint and body refurbishment projects
2. Obtained three ASE certification
3. Host two training seminars.
4. Improve diagnostic equipment
5. Work with no lost time accidents or injuries.

Public Works

Garage - 4100

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Repairs returned (%)	1%	0%	1%	0%
2 Preventative maintenance services	319	300	275	300
3 Safety inspections	87	85	85	85
4 Tires	341	400	350	400
5 Brake jobs	44	100	75	85
6 Tractor repairs	113	75	106	100
7 Light trucks/cars repaired	253	200	325	300
8 Heavy trucks repaired	229	350	350	350
9 Paint and body maintenance	107	50	50	50
10 Full Staffing Level (%)	n/a	75%	75%	88%
11 Small engine repairs	n/a	855	860	850

GARAGE - 4100

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$627,683	\$624,375	\$596,346	\$628,571
Total Resources	\$627,683	\$624,375	\$596,346	\$628,571

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$314,307	\$305,200	\$280,796	\$299,000
Employee Benefits	96,362	103,300	90,660	103,100
Operating Expenses	179,868	183,615	192,630	190,690
Capital Outlay	5,026	0	0	0
Operating Transfers	32,120	32,260	32,260	35,781
Total Expenditures	\$627,683	\$624,375	\$596,346	\$628,571

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

No major budget changes.

GARAGE - 4100

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Office/Clerical	24,410	29,300	0	0
Technical	226,907	225,100	222,320	252,900
Management/Supervision	44,249	45,800	40,620	41,100
	295,566	300,200	262,940	294,000
Overtime	17,925	5,000	10,000	5,000
Contract Labor	816	0	7,856	0
Group Insurance				
Health	25,943	30,100	26,650	30,300
Life	488	1,000	745	1,000
Dental	2,646	3,100	1,975	2,500
Long Term Disability	940	1,400	1,075	1,300
	30,017	35,600	30,445	35,100
Employee Benefits				
Social Security	23,986	23,400	20,360	22,900
Retirement	37,445	36,700	32,560	39,200
Workers Compensation	4,914	7,600	7,295	5,900
	66,345	67,700	60,215	68,000
Professional Services				
Physician Examination	597	300	375	300
Tire Disposal	2,885	3,500	1,500	2,500
Fuel Tank Test	888	800	600	800
	4,370	4,600	2,475	3,600
Water & Sewer	1,181	1,200	1,200	1,200
Maintenance & Repair				
Buildings - Service	31,812	30,000	30,000	30,000
Grounds	19,932	20,000	20,000	20,000
Heating & Air Conditioning	156	800	4,000	1,000
Vehicles	22,747	13,500	13,500	13,500
Equipment	1,641	8,000	8,000	8,000
Maintenance Contract	1,702	2,275	2,275	2,840
	77,990	74,575	77,775	75,340
Rental - Vehicle & Equipment	\$0	\$0	\$0	\$0

GARAGE - 4100

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Insurance				
Property	\$30,099	\$31,085	\$35,540	\$35,540
Liabilty	3,436	4,390	3,500	3,800
	33,535	35,475	39,040	39,340
Communication	7,148	6,265	6,265	6,265
Training	490	1,400	1,400	1,400
Travel	910	1,200	1,200	1,200
General Supplies				
Office	828	1,000	1,000	1,000
Wearing Apparel	3,019	3,500	3,500	3,500
Gasoline & Diesel	3,298	3,500	3,500	3,500
Fuel - CNG	180	600	600	600
Operating	6,669	7,500	8,325	7,975
Service Center	403	3,500	3,500	3,500
Tools	11,140	10,000	10,000	10,000
Cleaning	49	300	300	300
	25,586	29,900	30,725	30,375
Natural Gas	4,083	3,500	4,750	3,500
Electricity	24,494	25,000	26,800	27,470
Books & Periodicals	81	500	1,000	1,000
Capital Outlay	5,026	0	0	0
Operating Transfers				
Equipment Replacement	32,120	32,260	32,260	35,781
Unemployment Insurance	0	0	0	0
	32,120	32,260	32,260	35,781
Total Garage	\$627,683	\$624,375	\$596,346	\$628,571

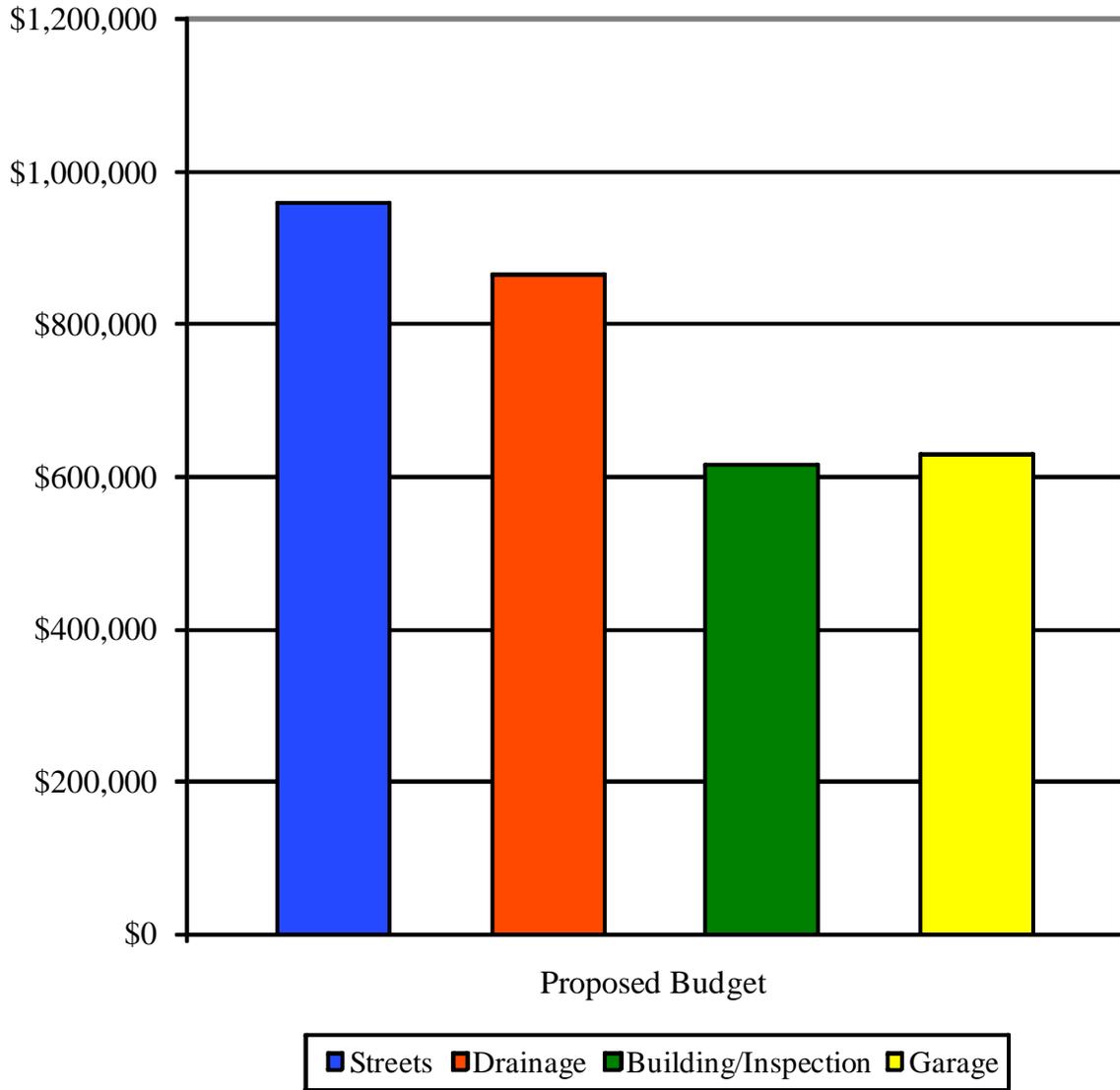
Fleet Vehicles

The City maintains a fleet of approximately 100 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.

<u>General Government</u>			<u>Public Works</u>			<u>Utility</u>		
1	2002	Ford F150 (engineering) Alt Fuel	1	1972	Road Grader	1	2003	Mack Truck Alt Fuel (Rolloff)
1	2000	Ford F150 (engineering)	1	2002	Ford Flatbed F450	1	2003	Mack Truck - Commercial Alt Fuel
1	2000	Ford Windstar Van	1	2002	Ford Bucket Truck F450	1	2002	Ford F150 Alt Fuel
1	2001	Ford Windstar Van	1	2004	Gradall Excavator	1	1995	Ford Dump Truck
1	1998	Ford F150 (civic center)	1	2003	Honda Alt Fuel	3	1996	Chevy Flatbed
1	2005	Chrysler PT Cruiser	1	1998	Ford F150	1	2003	Autocar Residential Alt Fuel
<u>Public Safety</u>			1	1998	Ford Flatbed	1	1997	Ford Refuse Container Truck
1	1942	Chevy Pumper	1	2000	Chevy Dump Truck	1	2000	Dump Truck
1	1952	Mack Fire Truck	1	2000	Ford F150	1	2001	Ford 1 Ton Pickup
1	1995	International Pumper	4	2001	Ford F150 Alt Fuel	1	2001	Ford F150 CNG
1	1995	Tanker Truck (Freightliner)	1	2005	CNG Honda	3	2003	Ford F150 Alt Fuel
1	1985	Sesqui. Fire Truck	1	2006	Ford F 250 Crew Cab	1	2002	1 Ton Ford Truck
1	1992	Mobile Command Vehicle	1	2006	Chevrolet Crew Cab	1	2001	Volvo Residential
1	1993	Ford Pumper Truck	2	2008	F750 Dump Trucks	1	2001	F-650 (For Vactor)
1	1994	GMC Suburban	2	2008	CNG Hondas	2	2004	Mack CNG Garbage Truck
1	2000	Ford E450 Ambulance	1	2009	Chevy Silverado 1500	1	2004	CNG Auto Car
1	2000	Rescue Vehicle	1	2009	Chevy Silverado 2500	1	2004	Ford F350
1	2001	3/4 Ton Chev Suburban (Chief)	1	2010	Ford F150	2	2005	Crane Carrier Cab/Chasis CNG
1	2001	Pumper Fire Truck	<u>Parks & Recreation</u>			1	2006	Mack CNG Garbage Truck
3	2004	Chevrolet Impalas	1	2003	Ford F-150 Alt Fuel	1	2006	Dodge Quad Cab
1	2004	Chevrolet Suburban (EMS)	1	2002	Ford F150 Alt Fuel	4	2007	Crane Carrier Cab/Chasis CNG
1	2004	American La France	1	1997	Ford 150	3	2008	Chevy Silverado
1	2005	Chevrolet Suburban (Fire)	1	2000	Ford 250	1	2008	CNG Honda
1	2005	Ferrara Ladder Truck	1	2001	Ford 650	1	2009	Chevy Silverado 2500
1	2006	Ford Crown Victoria	1	2005	Ford F650	2	2009	Chevy Silverado 1500
1	2006	Chevrolet HD2500 (Humane)	1	2008	Chevy Silverado	1	2009	Honda Civic CNG
1	2006	Ford F150	1	2009	Chevy Silverado	1	2009	Chevy Silverado 3500
1	2007	Ford F 350 (Fire)	1	2009	Ford E350	3	2008	Freightliner Refuse Truck
1	2007	Dodge Durango	1	2,010	Ford F150	1	2008	Dodge 1500 Crewcab
1	2007	Chevrolet Suburban	<u>Garage</u>			1	2010	Freighliner Flat Bed
2	2007	Chevrolet Silverado 4-door	1	1997	Wrecker	1	2009	Autocar Alt Fuel
1	2008	Ford Expedition	1	2006	Chevrolet 3500			
3	2008	Dodge Charger	1	2008	Chevy Silverado			
1	2008	Chevrolet Ambulance						
1	2009	Ford Escape Hybrid						
1	2009	Ford Taurus						
5	2009	Dodge Chargers						
2	2009	Ford Crown Victoria						
1	2009	Chevy Silverado (Humane)						

Also in the City's inventory are various off-street pieces of equipment such as backhoes, mowers, tractors, trailers and the like.

Public Works Expenditures



PARKS & RECREATION



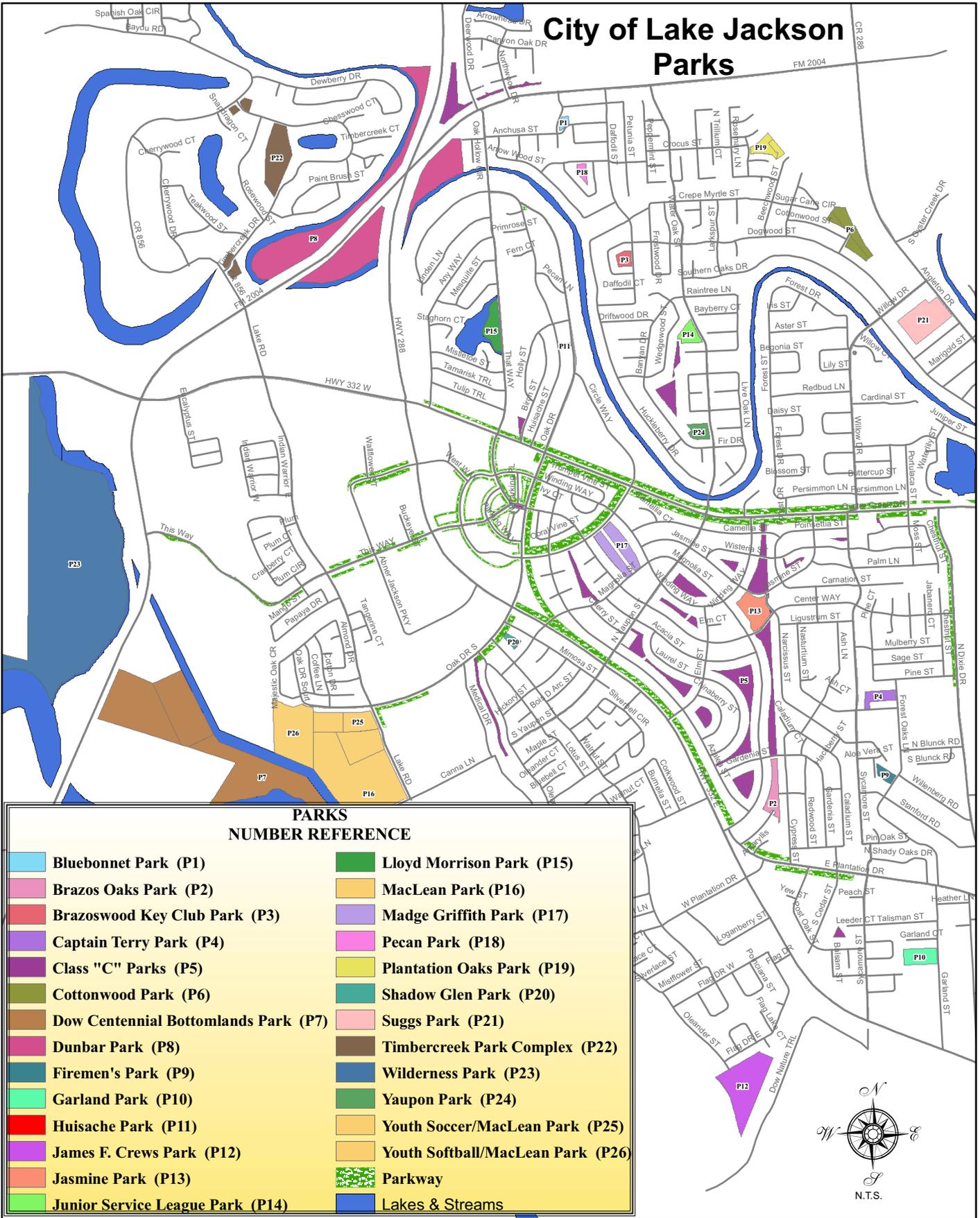
LAKE JACKSON

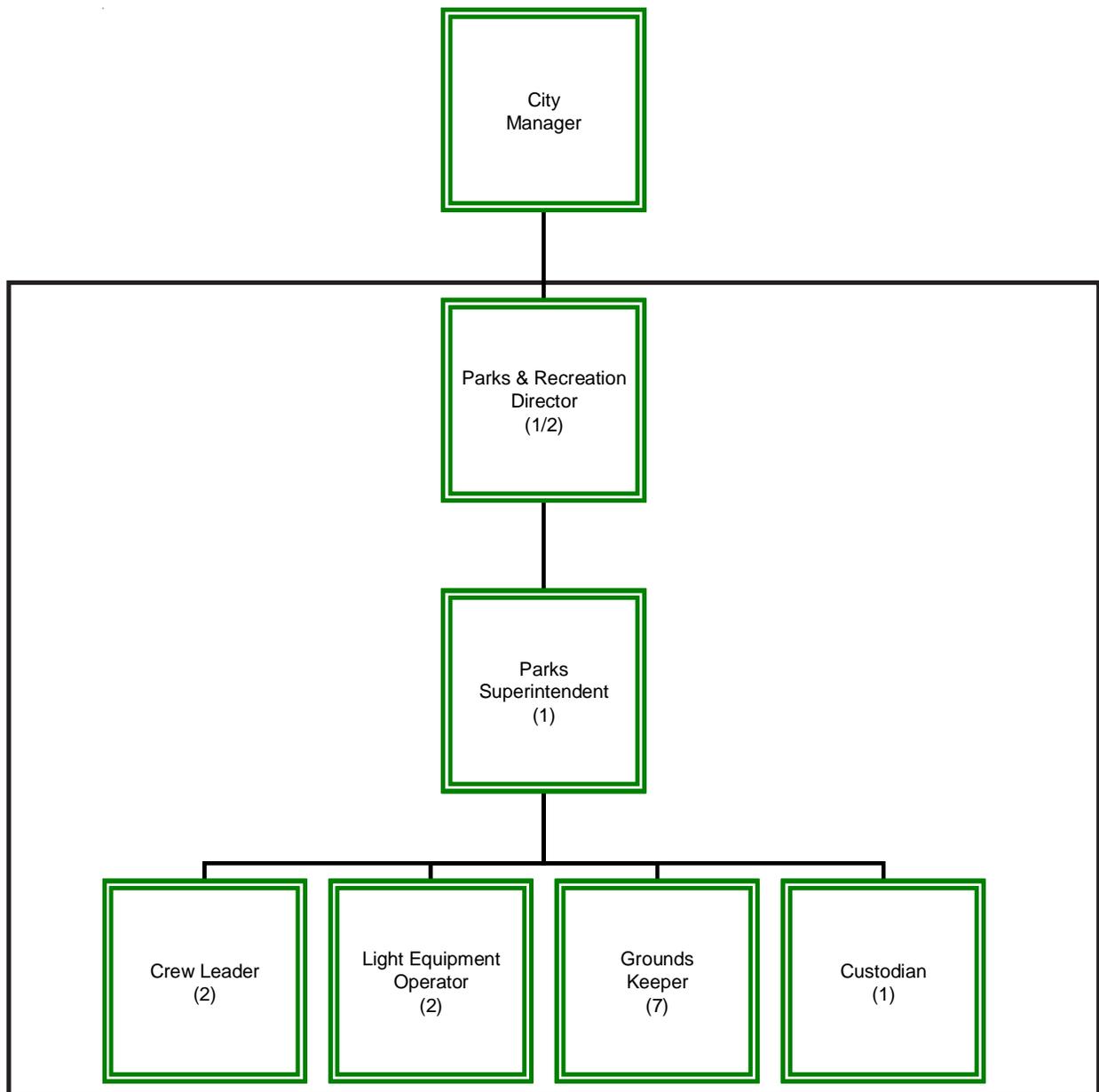
City of Enchantment

City of
Enchantment



City of Lake Jackson Parks





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

Program Description

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

PARKS & RECREATION

PARKS - 3500

FY09-10 ACCOMPLISHMENTS

Vision Element: Maintain a Well Managed City
Objective: Improve in-House Training Opportunities
Goal: Staff conducted twelve Supervisory and four Customer Service Training classes to the Recreation Center and Parks Department employees.

Vision Element: Quality of Life
Objective: Improve park amenities by providing support for volunteer projects and work.
Goal: Partnered with six boy scout projects and four quarterly volunteer workdays.

FY10-11 GOALS & OBJECTIVES

Vision Element: Enhance Quality of Life
Objective: Provide Quality Parks and Recreational Opportunities
Goal: Continue to partner with volunteer organizations, eagle scout candidates, and community service workers on public projects.

Vision Element: Maintain a Well-Managed City
Objective: Improve In-House Training Opportunities
Goal : Conduct twelve supervisor and four customer service training sessions.

PARKS & RECREATION

PARKS - 3500

DEPARTMENT STANDARDS

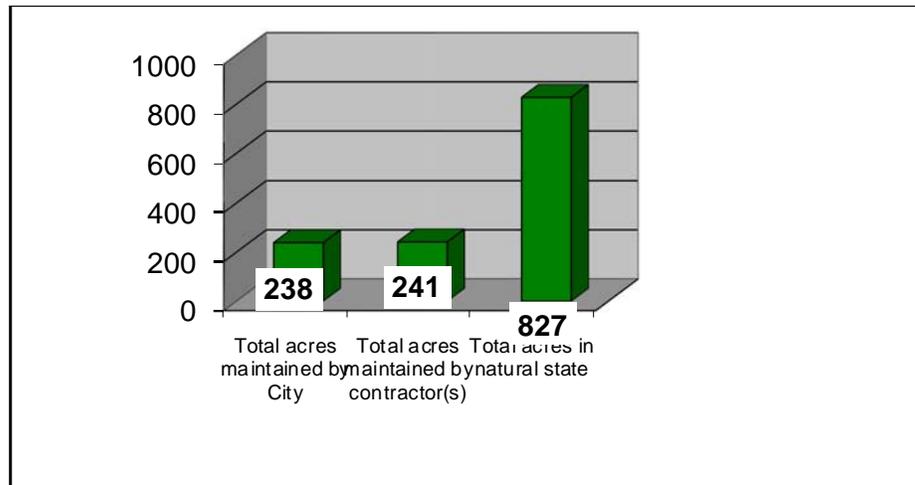
- 1 Ensure mowing frequency is performed as per park classification by parks crews and by contractor(s)
- 2 Repair any park property or park amenity damaged by vandalism or graffiti within 24 hours of the reported incident
- 3 Provide assistance for youth athletic leagues through facility repairs, tournament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

**Park Maintenance
1,306 total acres**



PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Number of mowing visits per year by city crews				
a. Class "A" Parks	30	36	30	36
b. Class "B" Parks	25	28	28	28
2 Number of mowing visits per year by contractor				
a. Facilities	45	46	44	46
b. Class "A" Parkways	36	36	35	36
c. Class "B" Parkways	36	36	35	36
d. Class "C" Parks	24	24	23	24
3 Number of tree removal work orders performed by city	16	15	25	15
4 Number of tree removal work orders performed by contractor	11	5	0	5
5 Number of work orders relating to park vandalism	13	13	13	13
6 Percentage of work orders relating to vandalism completed within 24 hours.	n/a	85%	85%	85%
7 Expenditures relating to park vandalism	\$980	\$3,000	\$1,000	\$2,000
8 Number of work orders relating to park restroom maintenance	8	8	10	12
9 Training Classes Offered				
a. Supervisory Training	12	12	12	12
b. Customer Service Training	8	4	4	4
10 Oyster Creek Access Points Added	0	1	4	4

PARKS - 3500

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$1,087,329	\$1,162,535	\$1,078,241	\$1,185,955
Total Resources	\$1,087,329	\$1,162,535	\$1,078,241	\$1,185,955

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$488,458	\$492,800	\$438,459	\$500,500
Employee Benefits	141,988	151,900	141,192	172,300
Operating Expenses	416,438	465,635	446,390	458,210
Capital Outlay	840	0	0	0
Operating Transfers	39,605	52,200	52,200	54,945
Total Expenditures	\$1,087,329	\$1,162,535	\$1,078,241	\$1,185,955

Personnel

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

Two previously 'unfunded' groundkeeper positions are being funded for a total increase of \$62,900 in salaries and benefits

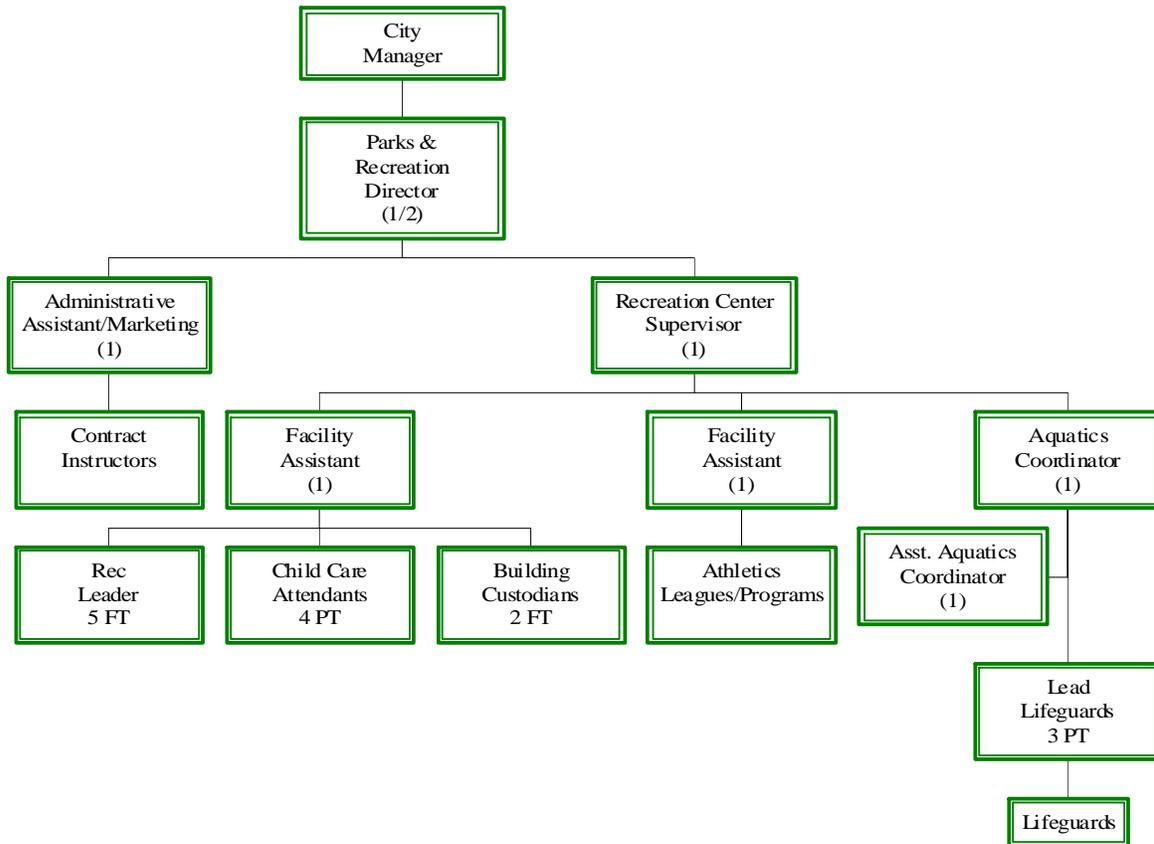
PARKS - 3500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$290,540	\$288,900	\$305,204	\$337,300
Management/Supervision	105,860	100,400	58,120	94,500
Temp/Seasonal	400	8,700	0	8,700
	396,800	398,000	363,324	440,500
Contract Labor	37,579	34,800	7,135	0
Overtime	54,079	60,000	68,000	60,000
Group Insurance				
Health	39,820	43,200	45,415	51,100
Life	663	1,400	1,041	1,700
Dental	4,006	4,500	3,374	4,200
Long Term Disability	1,267	2,000	1,464	2,200
	45,756	51,100	51,294	59,200
Employee Benefits				
Social Security	34,251	35,000	29,792	38,300
Retirement	54,832	54,000	48,996	64,400
Workers Compensation	7,149	11,800	11,110	10,400
	96,232	100,800	89,898	113,100
Physician Examination	384	0	0	0
Contract Mowing	256,795	275,000	260,000	275,000
Water & Sewer	2,083	4,500	4,500	4,500
Maintenance & Repair				
Parks	70,939	75,000	90,000	75,000
Vehicles	33,810	35,000	32,000	35,000
Equipment	5,676	8,000	7,000	8,000
Maintenance Contracts	202	600	600	840
	110,627	118,600	129,600	118,840
Insurance				
Property	1,137	1,140	1,165	1,170
Liability	4,645	5,025	4,700	4,900
	\$5,782	\$6,165	\$5,865	\$6,070

PARKS - 3500

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rental - Equipment	\$0	\$500	\$100	\$500
Communications	2,984	2,400	2,100	2,400
Training	132	1,420	500	950
Travel	0	1,150	200	600
Dues & Memberships	175	300	200	250
General Supplies				
Office	399	1,000	700	600
Wearing Apparel	3,411	4,000	3,600	4,000
Gasoline & Diesel	10,697	20,800	16,000	18,800
Fuel - CNG	4,404	3,500	3,700	4,100
Operating	10,384	12,650	11,000	11,000
Photography	89	0	0	0
Chemicals	4,134	10,000	5,000	7,000
Cleaning	3,958	3,500	3,300	3,500
	37,476	55,450	43,300	49,000
Books & Periodicals	0	150	25	100
Capital Outlay - Equipment	840	0	0	0
Operating Transfers				
Equipment Replacement	39,605	52,200	52,200	54,945
Unemployment Insurance	0	0	0	0
	39,605	52,200	52,200	54,945
Total Parks	\$1,087,329	\$1,162,535	\$1,078,241	\$1,185,955

Recreation



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

Program Description

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

PARKS & RECREATION

Recreation - 3700

FY09-10 ACCOMPLISHMENTS

Vision Element: Maintain a Well Managed City
Objective: Improve in-House Training Opportunities
Accomplished: Staff conducted twelve Supervisory and twelve Customer Service Training classes to the Recreation Center and Parks Department employees.

Vision Element: Quality of Life
Objective: Maintaining and Providing Quality Recreational Opportunities
Accomplished: Added additional youth volleyball league and aerobics classes which has increased overall program attendance.

FY10-11 GOALS & OBJECTIVES

Vision Element: Maintain a Well Managed City
Objective: Improve in-House Training Opportunities
Goal: Continue to offer Parks and Recreation staff a minimum of twelve Supervisory and twelve Customer Service classes.

Vision Element: Enhance Quality of Life
Objective: Provide Community with Affordable and Family-oriented Activities
Goal: Evaluate new and existing recreation programs to determine effectiveness and likability.

PARKS & RECREATION

Recreation - 3700

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Total Members	5,738	6,000	6,250	6,100
2 Memberships	1,793	1,850	1,950	1,900
3 Attendance				
a. Recreation Center	251,750	210,000	250,000	225,000
b. Outdoor Pool	8,016	6,000	7,100	6,000
4 Program Attendance				
a. Youth	9,590	5,000	8,000	5,500
b. Adult	22,297	7,800	29,800	22,000
5 Facility Rentals				
a. MacLean Pavilion	41	25	34	30
b. MacLean Food Service	18	12	10	12
c. MacLean Softball	83	40	53	50
d. Dunbar Pavilion	63	55	50	55
e. Morrison Park Pavilion	157	85	125	100
6 Special Events each year	10	12	12	12
7 Training classes offered				
a. Supervisory Training	n/a	12	12	12
b. Customer Service Training	n/a	12	12	12

RECREATION - 3700

<i>Resources</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Recreation Center	\$584,077	\$576,100	\$622,650	\$599,650
Outdoor Pool	6,682	8,500	6,800	6,800
Youth Athletics	7,030	7,000	5,430	5,000
Youth Program	51,081	27,900	34,780	32,900
Adult Aquatics	3,936	3,000	3,400	3,400
Adult Athletics	14,955	10,000	10,000	10,000
Adult Programs	3,959	1,700	9,208	7,000
MacLean Sportsplex	10,096	6,500	11,000	9,500
Miscellaneous Park Use	11,504	8,000	11,000	10,700
Transfer from Econom. Dev.	350,000	350,000	350,000	350,000
General Resources	871,012	939,904	826,137	884,850
<i>Total Resources</i>	\$1,914,332	\$1,938,604	\$1,890,405	\$1,919,800

<i>Expenditures</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Salaries & Wages	\$782,076	\$793,900	\$782,630	\$779,800
Employee Benefits	185,040	198,800	184,120	198,300
Operating Expenses	940,501	932,609	910,360	906,935
Capital Outlay	0	0	0	20,000
Operating Transfers	6,715	13,295	13,295	14,765
<i>Total Expenditures</i>	\$1,914,332	\$1,938,604	\$1,890,405	\$1,919,800

<i>Personnel</i>	2007-08	2008-09	2009-10	2010-11
	Budget	Budget	Budget	Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	5.00	5.00	5.00	5.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	4.50	4.50	4.50	4.50
Temporary/Seasonal	16.19	16.19	16.19	16.19
<i>Total Personnel</i>	29.69	29.69	29.69	29.69

Major Budget Changes

No major budget changes.

RECREATION - 3700

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$127,760	\$158,200	\$124,850	\$156,500
Office/Clerical	127,223	128,400	130,445	128,400
Professional	38,722	37,600	39,170	37,600
Management/Supervision	229,930	220,500	225,665	208,100
Temp/Seasonal	228,956	217,700	230,000	217,700
	752,591	762,400	750,130	748,300
Overtime	14,259	14,000	15,000	14,000
Contract Labor	15,226	17,500	17,500	17,500
Group Insurance				
Health	46,509	50,700	51,465	51,100
Life	887	2,000	1,315	2,000
Dental	4,743	5,300	3,815	4,200
Long Term Disability	1,589	2,500	1,880	2,300
	53,728	60,500	58,475	59,600
Employee Benefits				
Social Security	58,601	59,500	55,560	58,300
Retirement	65,040	67,200	60,800	71,300
Workers Compensation	7,671	11,600	9,285	9,100
	131,312	138,300	125,645	138,700
Professional Service Fees				
Physician Examination	586	1,000	800	750
Contract Cleaning	46,286	50,000	50,000	50,000
	46,872	51,000	50,800	50,750
Water & Sewer	40,255	32,300	32,300	32,300
Maintenance & Repair				
Pavilion	5,618	5,000	5,000	5,000
Buildings - Rec Center	50,194	55,000	57,000	55,000
Grounds	6,850	5,000	5,000	5,000
Heating & Air Conditioning	84,133	45,000	50,000	45,000
Pools	29,774	12,200	12,200	12,200
Equipment	2,534	700	500	700
Maintenance Contracts	5,016	7,700	7,700	8,860
	\$184,119	\$130,600	\$137,400	\$131,760

RECREATION - 3700

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rental - Vehicle & Equipment	\$26,696	\$17,234	\$15,700	\$3,200
Insurance				
Property	84,401	86,945	91,180	91,145
Liability	3,612	6,060	1,300	3,500
	88,013	93,005	92,480	94,645
Communication	11,817	13,000	10,800	10,800
Advertising	6,114	6,630	6,600	6,630
Training	6,546	2,500	2,500	2,600
Travel	564	1,790	1,790	1,800
Dues & Memberships	200	550	500	550
General Supplies				
Office	1,445	4,000	3,800	3,700
Wearing Apparel	2,173	7,500	5,800	5,800
Gasoline & Diesel	1,657	3,400	2,200	2,500
Operating	36,078	41,200	40,900	41,200
Chemicals	17,249	16,750	17,250	17,750
Resale Items	1,939	2,000	2,000	2,500
Program	12,514	12,150	12,150	10,800
Cleaning	8,103	7,500	7,500	7,500
	81,158	94,500	91,600	91,750
Natural Gas	55,806	80,000	70,000	70,000
Electricity	392,341	409,500	397,890	410,150
Capital Outlay - Equipment	0	0	0	20,000
Operating Transfers				
Equipment Replacement	6,715	13,295	13,295	14,765
Unemployment Insurance	0	0	0	0
	6,715	13,295	13,295	14,765
Total Recreation	\$1,914,332	\$1,938,604	\$1,890,405	\$1,919,800

RECREATION BY COST CENTER

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Administration	\$ -	-		
Recreation Center	\$584,077	\$576,100	\$622,650	\$599,650
Outdoor Pool	6,682	8,500	6,800	6,800
Youth Athletics	7,030	7,000	5,430	5,000
Youth Program	51,081	27,900	34,780	32,900
Adult Aquatics	3,936	3,000	3,400	3,400
Adult Athletics	14,955	10,000	10,000	10,000
Adult Programs	3,959	1,700	9,208	7,000
MacLean Sportsplex	10,096	6,500	11,000	9,500
Miscellaneous Park Use	11,540	8,000	11,000	10,700
<i>Total Resources</i>	\$ 693,356	\$ 648,700	\$ 714,268	\$ 684,950

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Administration	\$131,191	\$ 140,875	\$ 144,860	\$ 130,195
Recreation Center	1,419,294	1,481,984	1,400,895	1,446,210
Outdoor Pool	68,178	67,000	66,650	66,750
Youth Athletics	122,618	99,840	109,580	111,480
Youth Program	34,717	25,000	26,100	25,000
Adult Aquatics	14,885	14,900	14,000	14,800
Adult Athletics	18,230	15,500	15,630	15,500
Adult Programs	24,952	23,600	26,600	22,150
MacLean Sportsplex	63,368	53,600	68,850	69,815
Skate Park	13	500	200	500
Miscellaneous Park Use	16,886	15,805	17,040	17,400
<i>Total Expenditures</i>	\$ 1,914,332	\$ 1,938,604	\$ 1,890,405	\$ 1,919,800

Note: Expenditures do not include park grounds/facility maintenance and cleaning performed by the Parks Department employees.

RECREATION BY COST CENTER

Administration

The administration cost center has no revenues. Expenditures include the salaries for 1/2 of the Parks and Recreation Director and the administrative assistant. Also included is the liability insurance for the entire Recreation Department, training and travel for the entire department and transfers to the Equipment Replacement Fund.

Recreation Center

Revenues include memberships and daily admissions fees. Expenditures include all the expenses of operating the center. Personnel budgeted in this cost center are the recreation center supervisor, two facility assistants, one in charge of the front desk and nursery personnel, one in charge of building maintenance, an aquatics coordinator, two full-time custodians, 5 full-time rec leaders (they work the front desk), one full time lifeguard, 3 part-time lifeguards, 4 part time nursery attendants, and 17,550 hours of part time lifeguards.

Outdoor Pool

Revenues include admissions and pool party rentals. Expenditures include operational expenses with the majority being personnel cost. Budgeted for the Outdoor Pool are 5,800 lifeguard hours.

Youth Athletics

Revenues are all from the TAAF basketball league held in the winter. Expenditures include the expenses of the basketball league plus utility services for all of the youth sports fields.

Youth Program

Revenues include all summer youth programs sponsored by the Recreation Department. Expenditures include related program supplies and instructor cost.

Adult Athletics

Revenues include league fees for softball, basketball and volleyball. Expenditures include the cost of umpires, referees and program supplies.

Adult Programs

Revenues include fees from water and floor aerobic classes.

MISCELLANEOUS



LAKE JACKSON

City of Enchantment

City of
Enchantment

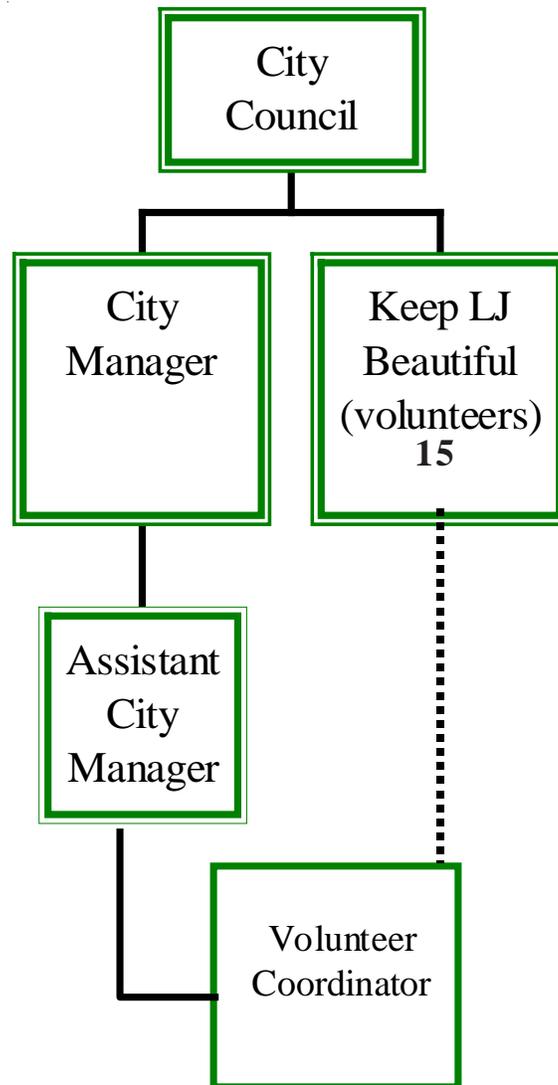




Charlie Chipper

The Keep Lake Jackson Beautiful mascot poses for a picture in the "Clean City Cruiser". Charlie visits local schools and attends local functions to promote recycling and litter free environment.

Keep Lake Jackson Beautiful



Program Description

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

MISCELLANEOUS

Keep Lake Jackson Beautiful - 3900

FY09-10 ACCOMPLISHMENTS

Department Projects

- Accomplished:**
1. Tom's Fun Band" Recycling Education Program for 3,000 students & teachers
 2. This is My Earth" PSA - ran on cable TV over 1500 spots
 3. E-Waste Recycling Event (3) collected over 100,000 lbs.+ & tires/paper shredding
 4. HEB Grant – Bottle Recycle containers for Public Space Recycling
 5. Teacher Appreciation Give Away
 6. Community Card Program
 7. 1st place Keep Texas and Keep America Beautiful GCAA \$210,000 landscape award.
 8. 1st place Keep American Beautiful Award
 9. Keep American Beautiful - Iron Eyes Cody (KLJB Chairman)
 10. 19th Sustained Award of Excellence, Presidents Circle Award and Tree City USA designation.

FY10-11 GOALS & OBJECTIVES

Department Projects

- Goals:**
1. Charlie Chipper – FACE BOOK Page
 2. Charlie Chipper's 16th Birthday Party Sweet 16 – Fall Clean (Oct. 3, 2010)
 3. Festival of Lights – New ideas for parade – November 20th, 2010
 4. Schools – Education Programs and awards for campuses
 5. PSA's and school videos
 6. Beautification and city wide planting projections -

MISCELLANEOUS

Keep Lake Jackson Beautiful - 3900

DEPARTMENT STANDARDS

- 1 Fall and Spring clean-ups, awards for school participation
- 2 Continue citywide plantings, seasonal colors and beautification projects.
- 3 Continue recycling, e-waste and shredding projects
- 4 Float in Festival of Lights - litter prevention "Litter Free Event" (Trash Bag Program)
- 5 Environment activity (such as ENVIRO fest) - change to school wide environmental program

KEEP LAKE JACKSON BEAUTIFUL - 3900

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$40,798	\$45,000	\$45,000	\$45,000
<i>Total Resources</i>	\$40,798	\$45,000	\$45,000	\$45,000

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Expenses	\$40,798	\$45,000	\$45,000	\$45,000
<i>Total Expenditures</i>	\$40,798	\$45,000	\$45,000	\$45,000

<i>Personnel</i>	2006-07 Budget	2007-08 Budget	2008-09 Budget	2009-10 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<i>Total Personnel</i>	0.00	0.00	0.00	0.00

Major Budget Changes

No major budget changes.

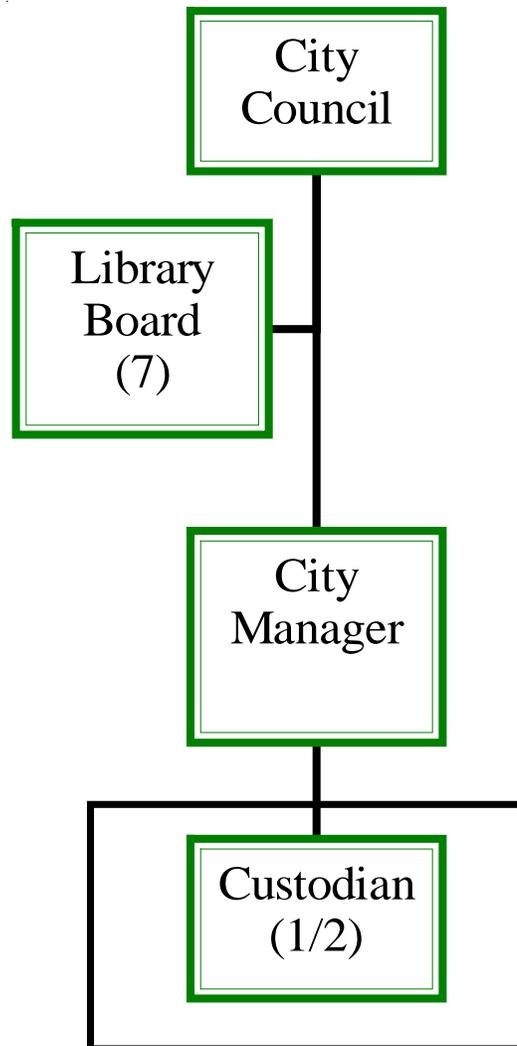
KEEP LAKE JACKSON BEAUTIFUL - 3900

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Plantings	\$14,079	\$15,000	\$12,000	\$15,000
Advertising	6,436	6,000	5,000	6,000
Training	2,746	3,000	4,500	3,000
Travel	2,992	3,200	3,950	3,200
Other Purchased Services				
Dues & Memberships	325	500	500	500
Arbor Day	2,010	1,600	1,850	1,600
Clean Up Day	1,011	1,500	1,100	1,500
	3,346	3,600	3,450	3,600
General Office Supplies				
Office Supplies	8	0	0	0
T-Shirts	2,384	4,000	4,000	4,000
Costumes	0	500	500	500
Awards	0	1,500	1,500	1,500
Operating	2,111	2,000	2,000	2,000
Photography	500	600	600	600
Composting	329	0	0	0
Education Program	5,139	4,000	5,500	4,000
Receptacles	728	1,600	2,000	1,600
	11,199	14,200	16,100	14,200
Total Keep Lake Jackson Beautiful	\$40,798	\$45,000	\$45,000	\$45,000



Youth Advisory Commission (YAC) and Keep Lake Jackson Beautiful (KLJB) members pose during the Spring Clean-up

Library



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

Program Description

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

LIBRARY

Resources

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$155,742	\$151,375	\$147,852	\$148,815
Total Resources	\$155,742	\$151,375	\$147,852	\$148,815

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$15,203	\$14,600	\$15,200	\$14,600
Employee Benefits	5,388	5,700	5,695	5,700
Operating Expenses	135,151	131,075	126,957	128,515
Capital Outlay	0	0	0	0
Total Expenditures	\$155,742	\$151,375	\$147,852	\$148,815

Personnel

	2006-07 Budget	2007-08 Budget	2008-09 Budget	2009-10 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

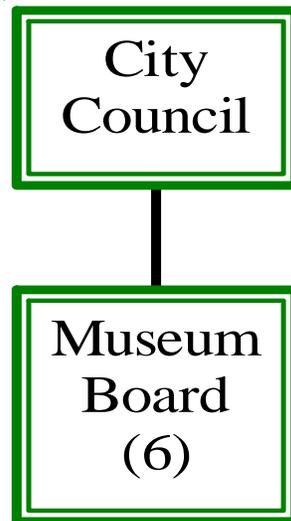
No major budget changes.

LIBRARY - 4200

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$15,203	\$14,600	\$15,200	\$14,600
	15,203	14,600	15,200	14,600
Group Insurance				
Health	1,729	1,900	1,930	1,900
Life	26	100	45	100
Dental	176	200	145	200
Long Term Disability	60	100	65	100
	1,991	2,300	2,185	2,300
Employee Benefits				
Social Security	1,126	1,100	1,130	1,100
Retirement	1,787	1,800	1,830	1,900
Workers Compensation	484	500	550	400
	3,397	3,400	3,510	3,400
Contract Cleaning	18,314	18,000	19,000	19,000
Water & Sewer	615	600	600	600
Maintenance & Repair				
Library Building	6,264	5,000	10,000	6,500
Heating & Air Conditioning	3,475	2,000	1,000	2,000
Furniture & Fixtures	8,117	8,500	3,770	8,615
	17,856	15,500	14,770	17,115
Insurance				
Property	13,976	14,315	11,475	11,700
Liability	79	110	0	0
	14,055	14,425	11,475	11,700
Communications	3,388	3,250	3,250	3,250
General Supplies				
Operating	734	400	800	500
Cleaning	1,098	1,100	1,100	1,100
	1,832	1,500	1,900	1,600
Electricity	43,096	42,800	39,300	40,250
Books & Periodicals	35,995	35,000	36,662	35,000
Total Library	\$155,742	\$151,375	\$147,852	\$148,815



Inside the Lake Jackson Historical 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

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$93,295	\$80,150	\$98,550	\$93,950
Total Resources	\$93,295	\$80,150	\$98,550	\$93,950

Expenditures

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Expenses	\$93,295	\$80,150	\$98,550	\$93,950
Total Expenditures	\$93,295	\$80,150	\$98,550	\$93,950

Personnel

	2006-07 Budget	2007-08 Budget	2008-09 Budget	2009-10 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

Property insurance has increased by \$4,200 and Electricity has increased by \$6,600.

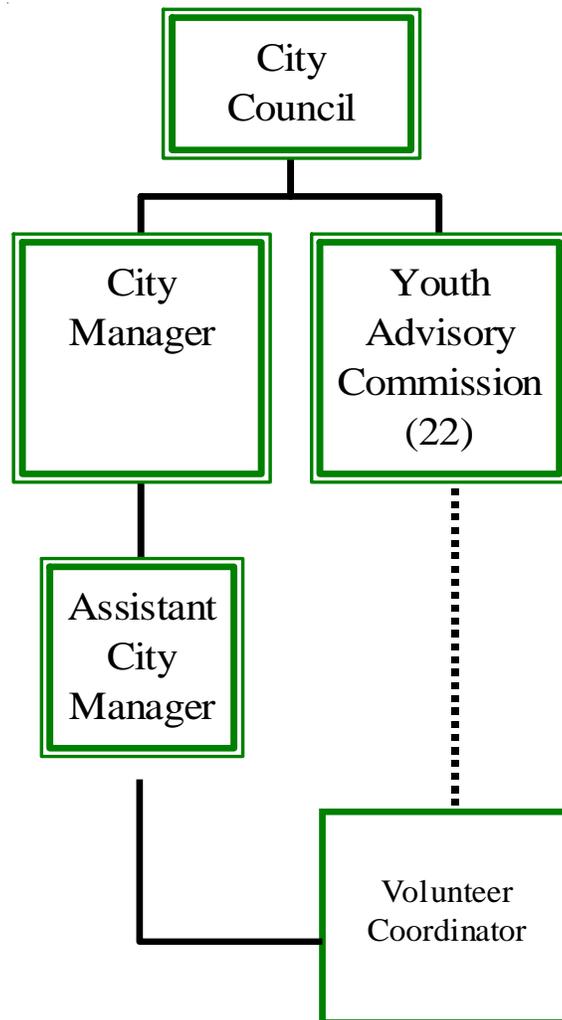
MUSEUM - 4300

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Contract Cleaning	\$4,560	\$6,000	\$6,000	\$6,000
Water & Sewer	322	400	400	400
Maintenance & Repair				
Museum Building	19,755	8,000	12,000	12,000
Air Conditioning	2,621	3,500	6,000	3,500
Maintenance Contract	419	3,200	1,000	1,000
	22,795	14,700	19,000	16,500
Property Insurance	27,878	26,150	30,350	30,350
Communications	4,447	4,000	4,700	4,700
General Supplies				
Operating	3,942	2,000	5,000	2,500
Cleaning	0	0	0	0
	3,942	2,000	5,000	2,500
Electricity	29,351	26,900	33,100	33,500
Total Museum	\$93,295	\$80,150	\$98,550	\$93,950



Youth Advisory Commission members working at Snowland during the Festival of Lights

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

FY09-10 ACCOMPLISHMENTS

Department Projects

- Accomplished:**
- 1) July – Office Retreat
 - 2) Team Building Event – MacLean Park for Back to School Meeting
 - 3) Monster Bash and Monster Bash– Recreation Center
 - 4) Dunes Day – Brazoria County Extension Office
 - 5) Sr. Fest at Civic Center – Lake Jackson Sr. Commission
 - 6) Random Acts of Kindness- Easter Bags Food Pantries,
Tooth Brushes for Mission Trips, Food Drives at Thanksgiving
 - 7) 2nd place Keep Texas Beautiful Ruthe Jackson Award

FY10-11 GOALS & OBJECTIVES

Department Projects

- Goals:**
- 1) Complete Storm Drain Stenciling
 - 2) Hip Hop Summit – City Talent Show
 - 3) Dodge Ball Tournament
 - 4) Nursing Homes – Social Networking

MISCELLANEOUS

Youth Advisory Commission - 4400

DEPARTMENT STANDARDS

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

YOUTH ADVISORY - 4400

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$12,581	\$16,000	\$16,000	\$16,000
Total Resources	\$12,581	\$16,000	\$16,000	\$16,000

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Costs	\$12,581	\$16,000	\$16,000	\$16,000
Total Expenditures	\$12,581	\$16,000	\$16,000	\$16,000

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

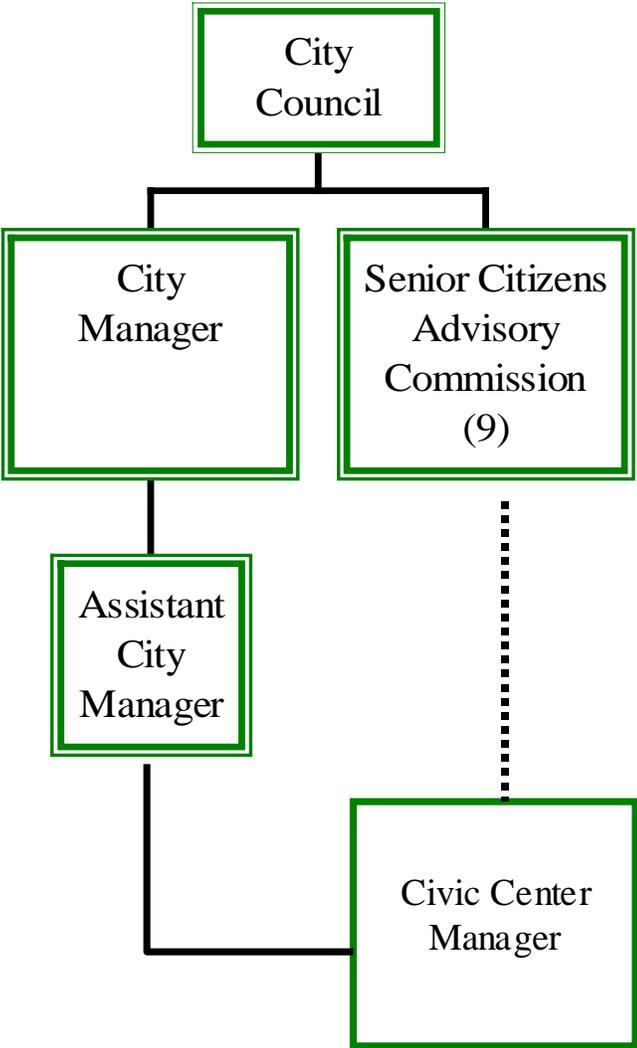
	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Training	4,155	4,000	4,000	4,000
Travel	0	0	1665	2000
Advertising	0	500	300	500
General Supplies				
Office Supplies	44	0	0	0
T-Shirts	793	1,000	1,000	1,000
Operating	2,428	2,500	2,035	1,500
Program	5,161	8,000	7,000	7,000
	8,426	11,500	10,035	9,500
Total Youth Advisory	\$12,581	\$16,000	\$16,000	\$16,000



The Lake Jackson Senior Citizens Commission

The Senior Citizens Commission holds monthly meetings and special events throughout the year. Their mission is to “make a difference in the life of every person who is 55 and older”.

Seniors



Program Description

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

SENIOR CITIZEN ADVISORY - 4600

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$21,659	\$23,000	\$23,000	\$23,000
<i>Total Resources</i>	\$21,659	\$23,000	\$23,000	\$23,000

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Expenses	\$24,003	\$23,000	\$23,000	\$23,000
<i>Total Expenditures</i>	\$21,659	\$23,000	\$23,000	\$23,000

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<i>Total Personnel</i>	0.00	0.00	0.00	0.00

Major Budget Changes

No major budget changes.

SENIOR CITIZEN ADVISORY - 4600

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General				
Operating	1,539	0	0	0
Communications	7,725	0	0	0
Transportation	6,653	0	0	0
Community Outreach	8,871	0	0	0
Volunteerism	66	0	0	0
Programs	-3,195	23,000	23,000	23,000
	21,659	23,000	23,000	23,000
Total Senior Advisory	\$21,659	\$23,000	\$23,000	\$23,000



Volunteers help mulch city beds during the Spring Clean-up

GENERAL DEBT SERVICE FUND



LAKE JACKSON

City of Enchantment

City of
Enchantment



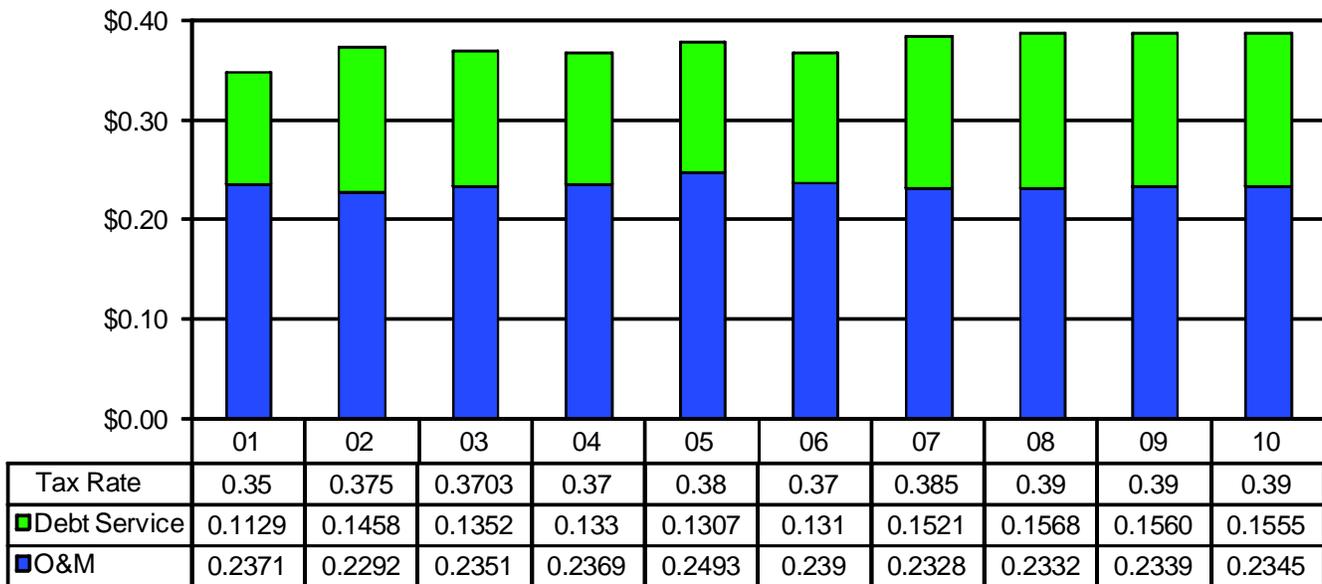
GENERAL DEBT SERVICE FUND

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 \$0.1739 or \$1.326 below the Attorney General's imposed limit.

Tax Rate Distribution



GENERAL DEBT SERVICE FUND

<i>RESOURCES</i>	ACTUAL 2008- 09	BUDGET 2009 - 10	ESTIMATED 2009 - 10	ADOPTED 2010 - 11
Fund Balance	\$ 527,608	\$ 719,637	\$ 719,637	\$ 717,637
Revenues				
Ad Valorem Taxes	\$ 2,262,111	\$ 2,279,225	\$ 2,272,225	\$ 2,250,000
Penalty & Interest	16,074	7,000	14,000	
Interest Income	15,978	12,000	8,000	8,000
	<u>\$ 2,294,163</u>	<u>\$ 2,298,225</u>	<u>\$ 2,294,225</u>	<u>\$ 2,258,000</u>
Total Resources	\$ 2,821,771	\$ 3,017,862	\$ 3,013,862	\$ 2,975,637

<i>EXPENDITURES</i>	ACTUAL 2008- 09	BUDGET 2009 - 10	ESTIMATED 2009 - 10	ADOPTED 2010 - 11
Principal	\$ 1,370,000	\$ 1,606,733	\$ 1,606,733	\$ 1,537,163
Interest	728,587	685,492	685,492	774,601
Paying Agent Fees	3,547	6,000	4,000	6,000
Total Expenditures	<u>\$ 2,102,134</u>	<u>\$ 2,298,225</u>	<u>\$ 2,296,225</u>	<u>\$ 2,317,764</u>
Ending Fund Balance	<u>\$ 719,637</u>	<u>\$ 719,637</u>	<u>\$ 717,637</u>	<u>\$ 657,873</u>

**ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2010 - 2011**

Assessed Valuation for 2009	\$ 1,454,833,720
Gain (Loss) in Value	<u>(8,127,578)</u>
Anticipated Assessed Valuation for 2010	1,446,706,142
Tax Rate Per \$100 Valuation	0.3900
Revenue from 2010 Tax Roll	5,642,154
Estimated Collections	<u>100.0%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>5,642,153</u></u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL		TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
	ASSESSED VALUATION	TAX RATE			
1996	829,035,849	0.3400	2,818,722	2,809,104	99.659%
1997	847,067,939	0.3900	3,303,565	2,945,500	89.161%
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	5,360,682 *	94.480%
2010 **	1,446,706,142	0.3900	5,642,154		

* Tax collections as of April 30, 2010

** Projected per appraisal district certificate of estimated value.

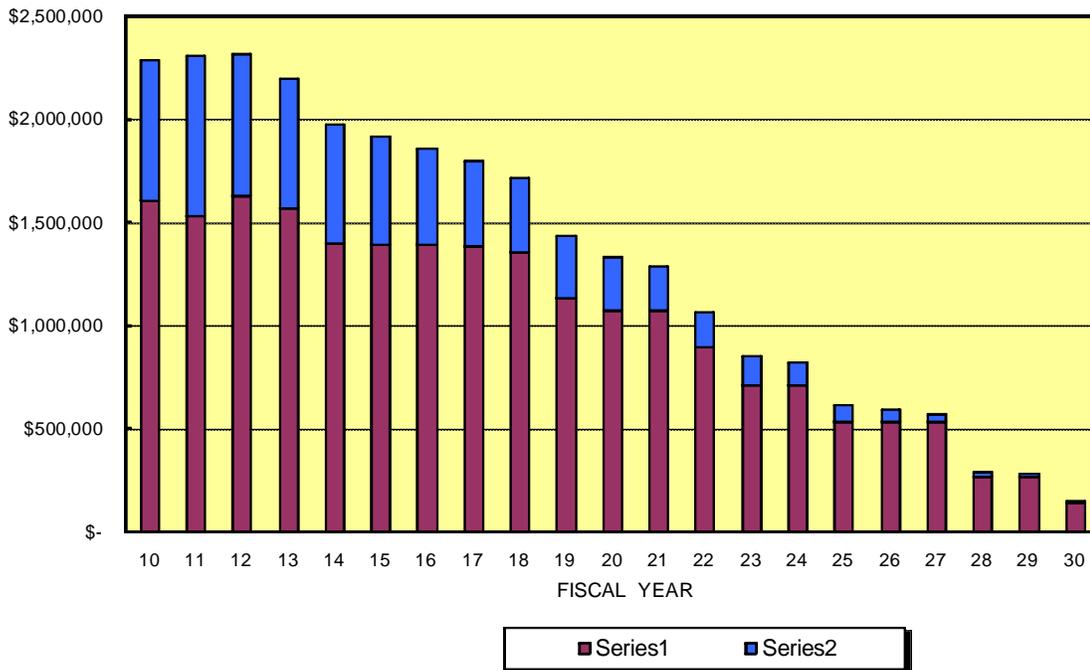
PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED	PROPOSED	PROPOSED	%
	TAX RATE	TAX RATE	AMOUNT	
	2009 - 10	2010 - 11	2010 - 11	
General Fund	\$0.2340	0.234474	\$3,392,153	60.12%
General Debt Service Fund	0.1560	0.155526	2,250,000	39.88%
TOTAL	\$0.3900	0.3900	\$5,642,153	100.00%

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS			2010 BONDS		FISCAL		
	FISCAL YEAR GRAND TOTALS			FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2009 - 10	1,606,733	685,492	2,292,225			1,606,733	685,492	2,292,225
2010 - 11	1,437,163	627,976	2,065,139	100,000	146,625	1,537,163	774,601	2,311,764
2011 - 12	1,429,471	573,334	2,002,805	200,000	119,000	1,629,471	692,334	2,321,805
2012 - 13	1,419,482	519,262	1,938,744	150,000	111,563	1,569,482	630,825	2,200,307
2013 - 14	1,251,675	468,297	1,719,972	150,000	105,188	1,401,675	573,485	1,975,160
2014 - 15	1,247,639	420,342	1,667,981	150,000	98,813	1,397,639	519,155	1,916,794
2015 - 16	1,243,611	372,958	1,616,569	150,000	92,438	1,393,611	465,396	1,859,007
2016 - 17	1,239,593	325,392	1,564,985	150,000	86,063	1,389,593	411,455	1,801,048
2017 - 18	1,210,000	277,288	1,487,288	150,000	79,688	1,360,000	356,976	1,716,976
2018 - 19	985,000	232,638	1,217,638	150,000	73,313	1,135,000	305,951	1,440,951
2019 - 20	925,000	192,420	1,117,420	150,000	66,938	1,075,000	259,358	1,334,358
2020 - 21	925,000	153,335	1,078,335	150,000	60,563	1,075,000	213,898	1,288,898
2021 - 22	745,000	118,645	863,645	150,000	54,188	895,000	172,833	1,067,833
2022 - 23	565,000	91,995	656,995	150,000	47,813	715,000	139,808	854,808
2023 - 24	565,000	69,080	634,080	150,000	41,438	715,000	110,518	825,518
2024 - 25	385,000	49,720	434,720	150,000	35,063	535,000	84,783	619,783
2025 - 26	385,000	33,960	418,960	150,000	28,688	535,000	62,648	597,648
2026 - 27	385,000	18,200	403,200	150,000	22,313	535,000	40,513	575,513
2027 - 28	120,000	7,740	127,740	150,000	15,938	270,000	23,678	293,678
2028 - 29	120,000	2,580	122,580	150,000	9,563	270,000	12,143	282,143
2029 - 30				150,000	3,188	150,000	3,188	153,188
TOTAL	18,190,367	5,240,654	23,431,021	3,000,000	1,298,375	21,190,367	6,539,029	27,729,396

GENERAL DEBT SERVICE FUND LONG - TERM DEBT SCHEDULE



GENERAL DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

GENERAL OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/10	2010 -11 PRINCIPAL DUE	2010 -11 INTEREST DUE	2010 -11 TOTAL DUE
G. O. 2001	3,600,000	4.87	2021	1,980,000	180,000	90,810	270,810
G. O. 2002	3,600,000	4.18	2022	2,160,000	180,000	87,525	267,525
G. O. 2003 Refunding bonds	2,615,000	3.09	2013	480,000	165,000	13,629	178,629
G. O. 2004	3,600,000	3.73	2024	2,520,000	180,000	89,640	269,640
G. O. 2007	5,300,000	3.99	2027	4,505,000	265,000	174,734	439,734
G. O. 2009	2,400,000	4.33	2029	2,280,000	120,000	94,500	214,500
G.O. 2009 Ref.	3,010,368	2.97	2018	2,658,635	347,163	77,138	424,301
G.O. 2010	3,000,000	Estimated	2030	3,000,000	100,000	146,625	246,625
TOTAL ALL ISSUES				\$19,583,635	\$1,537,163	\$774,601	\$2,311,764

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

REFUNDING BONDS - Series 2009

General Obligation Bond 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 2001 - \$3,600,000

\$575,000 for Humane Facility
\$210,000 for an additional two bays on Fire Station 2
\$1,650,000 to fund the complete reconstruction of Magnolia from Hwy 332 to Acacia.
\$1,165,000 to fund the complete reconstruction of Central Yaupon.

General Obligation Bond 2002 - \$3,600,000

\$3,600,000 for a new Fire / EMS facility

General Obligation Bond 2003 - \$2,615,000

Refunding bonds for 1989 refunding bonds and 1993 issue
Originally funded - Police Station expansion, Plantation Dr. Bridge, Centerway and Azalea reconstruction

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

DEBT PLANNING AND ADMINISTRATION

The city's goal in planning the issuance of debt is to time it so there is minimal impact on the tax rate. The following page summarizes our anticipated debt tax rate for the next several years. In the fall of 2009 the City convened a bond task force made up of citizens willing to serve. The task force reviewed potential bond projects and submitted a proposal to City Council in December. City Council reviewed their proposal and agreed to place the issuance of \$7M in bonds on the ballot in May of 2010. Voters approved the issuance of these bonds with favorable votes exceeding 70%. The first \$3M phase was sold in June 2010. The remaining \$4 will be sold in 2013.

The following Debt Service Fund Tax Rate Planning Guide reflects plans for both of these issues. Both issue were planned to coincide with drops in debt service payments and voters were told the bond issue itself would not create a need for a tax increase.

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 a 1% increase in assessed valuations per year.

In May of 2010 voters approved the issuance of \$7M in bonds. The first phase of \$3M was sold on June 21, 2010. The remaining \$4M are planned for issuance in 2013. The issuance of these bonds is included in this schedule at a projected interest rate of 5%.

	2009-10 ADOPTED	2010-11 PROPOSED	2011-12 PROJECTED	2012-13 PROJECTED	2013-14 PROJECTED	2014-15 PROJECTED	2015-16 PROJECTED	2016-17 PROJECTED	2017-18 PROJECTED
GENERAL FUND TAX RATE	0.2340	0.2335	0.2316	0.2345	0.2339	0.2339	0.2427	0.2485	0.2560
DEBT SERV TAX RATE	0.1560	0.1565	0.1584	0.1555	0.1561	0.1561	0.1473	0.1415	0.1340
	0.390	0.390	0.390	0.390	0.390	0.390	0.390	0.390	0.390
DEBT SERVICE RATE INCR (DECR) YR TO YR		0.0005	0.0019	-0.0029	0.0006	0.0000	-0.0089	-0.0058	-0.0074
DEBT SERVICE RATE INCR (DECR) OVER CURRENT		0.0005	0.0019	-0.0029	0.0006	0	-0.0089	-0.0058	-0.0074
TOTAL TAX RATE	0.3900	0.3900	0.3900	0.3900	0.3900	0.3900	0.3900	0.3900	0.3900

UTILITY FUND



LAKE JACKSON

City of Enchantment

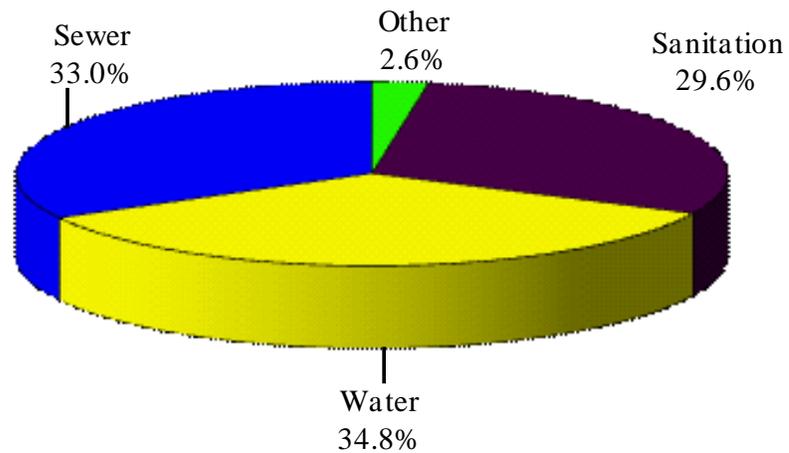
City of
Enchantment



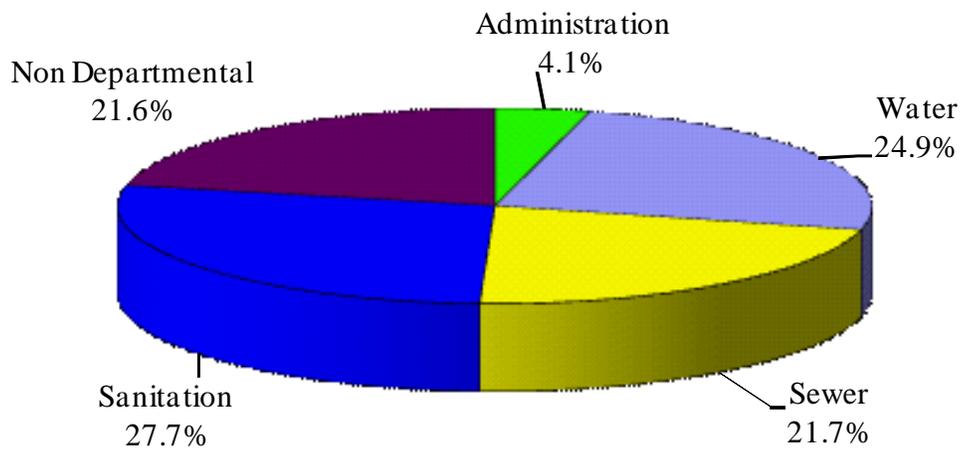
UTILITY OPERATING FUND

Revenues Vs Expenditures

Revenues



Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Plumbing Fees	\$9,722	\$8,500	\$10,000	\$8,500
Tap Fees	14,585	11,500	11,500	11,500
Administrative Fees	188,335	193,733	192,500	192,400
Water Sales	3,451,034	3,642,206	3,503,829	3,578,054
Sewer Sales	3,410,994	3,441,483	3,307,062	3,389,285
Senior Discount	-139,130	-158,658	-160,550	-160,550
Sanitation Sales	3,044,165	3,060,090	2,989,582	3,038,810
Other Revenues	55,440	72,625	103,410	125,120
Interest	26,578	37,975	13,000	15,000
Transfer from General Contingency	0	70,000	70,000	70,000
Transfer from Utility Contingency	85,500	0	0	0
<i>Total Resources</i>	\$10,147,223	\$10,379,454	\$10,040,332	\$10,268,119
<i>Expenditures</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Utility Administration	\$399,104	\$414,845	\$424,202	\$418,493
Water	2,382,875	2,532,138	2,585,287	2,556,392
Wastewater	2,089,977	2,283,504	2,217,729	2,225,495
Sanitation	2,771,790	2,782,637	2,641,785	2,844,909
Non-Departmental	2,113,981	2,366,330	2,171,329	2,222,830
<i>Total Expenditures</i>	\$9,757,727	\$10,379,454	\$10,040,332	\$10,268,119

UTILITY FUND

MAJOR REVENUE SOURCES

Water Revenues (34.8%)

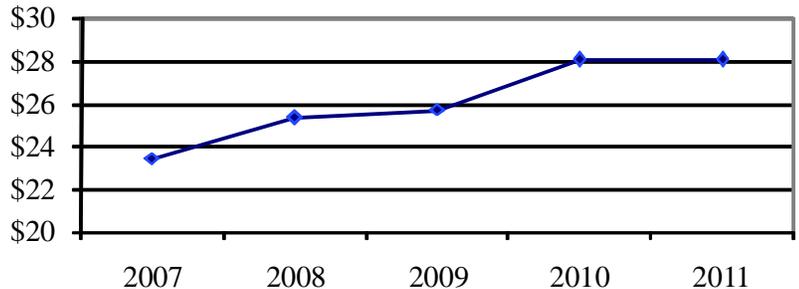
Water revenues account for \$ 3,578,054 (34.8%) of the projected utility revenues for FY 2010-11.

These revenues are based on the following water rates:

Base Rate (2,000 gallons)	\$10.30 per month
over 2,000 gallons	\$2.95 per 1,000 gallons
over 20,000 gallons	\$3.20 per 1,000 gallons

Residential Water Bill (8,000 gallons)

This rate is set based on generating revenues to cover the cost of purchasing water from the Brazosport Water Authority (BWA), operating 11 water wells, maintaining the water distribution system and related portions of debt service requirements.



For fiscal year 2010-11 BWA will not increase the current price of water purchased from them, which is \$1.64/1000 gallons. We will maintain our base rate of \$10.30 for 2,000 gallons and \$2.95 per thousand for amounts over the base. As requested by TCEQ, the City will continue to charge 'tierd' water rate which adds \$.25 per thousand gallons for all usage over 20,000 gallons. We will continue to provide a discount 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. As required by the City Council, the city mixes at least 30% well water with the BWA water in order to offset the aggressive nature of surface water.

The 2010-11 fiscal year water revenue budget projection is determined by using the city's customer base of 21 apartment complexes, 485 commercial businesses and 8,220 residences. Utilizing five years of data we have estimated the following water usages for these customer types:

CLASS	2010 Avg. No. of Customers	Avg. Gallons Over Base Per Customer /Unit	Annual estimated gallons Over Base	Over Base Dollars	Base Dollars @ \$10.30 per Customer
USAGE UNDER 20 TGALS				@\$2.95 per 1,000	
Multi - Family	21 (2808) uni	4.20	28,305	\$83,499	\$5,191
Commercial	485	34.50	40,158	\$118,466	\$59,946
Residential	8,220	4.60	408,370	\$1,204,690	\$1,015,992
USAGE OVER 20 TGALS				@\$3.20 per 1,000	
Multi - Family			113,219	\$362,299	
Commercial			160,632	\$514,022	
Residential			45,374	\$145,198	
Total Water Fees				\$3,509,304	

**UTILITY FUND
MAJOR REVENUE SOURCES**

Sewer Revenues (33%)

Sewer revenues account for \$3,389,285 (or 33%) of the projected utility revenues for FY 2010-11. These revenues are based on the following sewer rates:

Base Rate (2,000 gallons)	\$ 10.30
Over 2,000 gallons	\$ 3.23 per 1,000 gallons

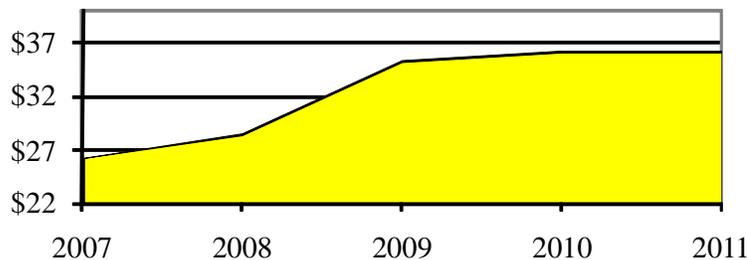
*Sewer rates for residential customers are capped at 15,000 gallons/month.

This rate is based on covering the cost of maintaining the city's wastewater collection and treatment system, which includes 39 lift stations, a 5.89 million gallons per day Wastewater Treatment Plant, as well as any debt service and administration costs allocated to the wastewater system.

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

CLASS	Avg. No. of Customers	Avg. Gallons Over Base Per Customer /Unit	Annual estimated gallons Over Base	Over Base Dollars @\$3.23 per 1,000	Base Dollars @ \$10.30 per Customer
SEWER					
Multi - Family	21 (2808) uni	4.20	141,523	\$457,120	\$4,944
Commercial	410	35.50	174,660	\$564,152	\$50,676
Residential	8,185	4.10	402,702	\$1,300,727	\$1,011,666
Total Sewer Fees				\$3,389,285	

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



**UTILITY FUND
MAJOR REVENUE SOURCES**

Sanitation Fees (29.3%)

Sanitation fees account for \$3,038,810 or 29.3% of projected utility revenues for FY 2010-11. These revenues are based on the following sanitation rates:

Residential Garbage/Trash	\$14.00 per month
Residential Recycling	\$ 2.10 per month
Apartment Garbage/Trash	\$14.00 per unit per month
Apartment Recycling	\$ 1.00 per unit per month

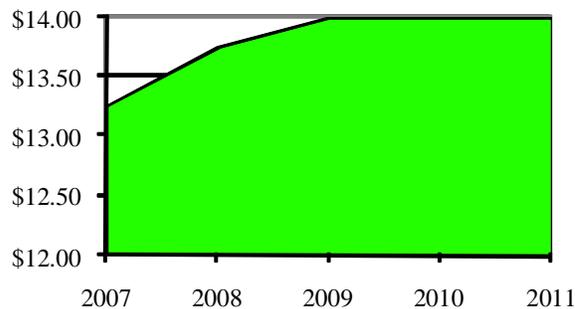
**Dumpster Rates
Number Of Pickups Per Week**

	2x	3x	4x	5x	6x
3 Cubic Yard Container	\$61.93	\$92.82	\$123.86	\$166.34	\$185.79
4 Cubic Yard Container	\$82.55	\$123.86	\$165.57	\$206.43	\$247.68

Shared Dumpster Rates

Small Business	\$22.78
Medium Business	\$29.73
Large Business	\$36.68
X-Large Business	\$53.00

**Sanitation Fee History
Residential Monthly Garbage Fee**



UTILITY FUND MAJOR REVENUE SOURCES

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

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

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

The 2010-11 budgeted sanitation revenues were determined as follows:

Residential - Using the projected customer base of 8,220 and fee of \$14.00, the calculated revenue would be \$1,380,960.

Residential Recycling

8,220 customers x \$2.10 per month x 12 month = \$207,144.

Apartment/Multi-family Garbage

2,808 apartment units x \$14.00 per month x 12 month = \$471,744.

Apartment/Multi-family Recycling

2,808 apartment units x \$1.00 per month x 12 month = \$33,696.

Commercial Garbage

The projected revenue for commercial garbage is \$642,266 for FY 10-11.

UTILITY FUND PROJECTED REVENUE

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Plumbing Permits	\$9,722	\$8,500	\$10,000	\$8,500
Tap Fees	14,585	11,500	11,500	11,500
Administrative Fees				
Late Payment Penalties	188,005	193,333	192,000	192,000
Transfer Fees	330	400	500	400
	188,335	193,733	192,500	192,400
Water Revenue				
Water Fees	3,358,382	3,573,456	3,435,079	3,509,304
Brazoria County Conservation District	24,953	20,000	20,000	20,000
City Water Usage	67,699	48,750	48,750	48,750
	3,451,034	3,642,206	3,503,829	3,578,054
Sewer Revenue	3,410,994	3,441,483	3,307,062	3,389,285
Senior Citizens Discount	-139,130	-158,658	-160,550	-160,550
Sanitation				
Residential Fees	1,379,606	1,384,320	1,376,800	1,380,960
Household Recycling	206,871	207,648	206,360	207,144
Commercial Garbage	623,646	637,462	1,102,176	642,266
Apartment Garbage Fee	444,654	476,616	0	471,744
Apartment Recycling	31,473	34,044	33,246	33,696
Special Pick Up Fees	4,204	4,000	12,000	8,000
Roll-Off Fees	181,560	150,000	100,000	125,000
Compactor Fees	148,931	150,000	135,000	150,000
Recycle Goods	3,394	4,000	6,000	4,000
Mulch Sales	10,376	4,000	10,000	8,000
Dumpster Initial Set Up Fees	9,450	8,000	8,000	8,000
	3,044,165	3,060,090	2,989,582	3,038,810
Miscellaneous (includes write-offs)	55,440	72,625	103,410	125,120
Transfer from Utility Contingency	85,500	0	0	0
Transfer from General Contingency	0	70,000	70,000	70,000
Interest Earned	26,578	37,975	13,000	15,000
Total Utility Revenue	10,147,223	10,379,454	10,040,332	10,268,119

UTILITY FUND



LAKE JACKSON

City of Enchantment





Utility Repairs

Utility Department on site to fix a broken water tap on Silverbell Circle.

Non-Departmental

Program Description

This budget unit accounts for transfers to General Fund to reimburse administrative services incurred by Sanitation, Water and Wastewater and the transfer to Utility Debt Service to provide funds for the payment of long term debt. Additionally an amount is provided to pay the General Fund a franchise fee on Solid Waste.

UTILITIES

NON-DEPARTMENTAL - 0500

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Revenues	2,113,981	1,979,189	2,171,329	2,222,830
Total Resources	\$2,113,981	\$1,979,189	\$2,171,329	\$2,222,830

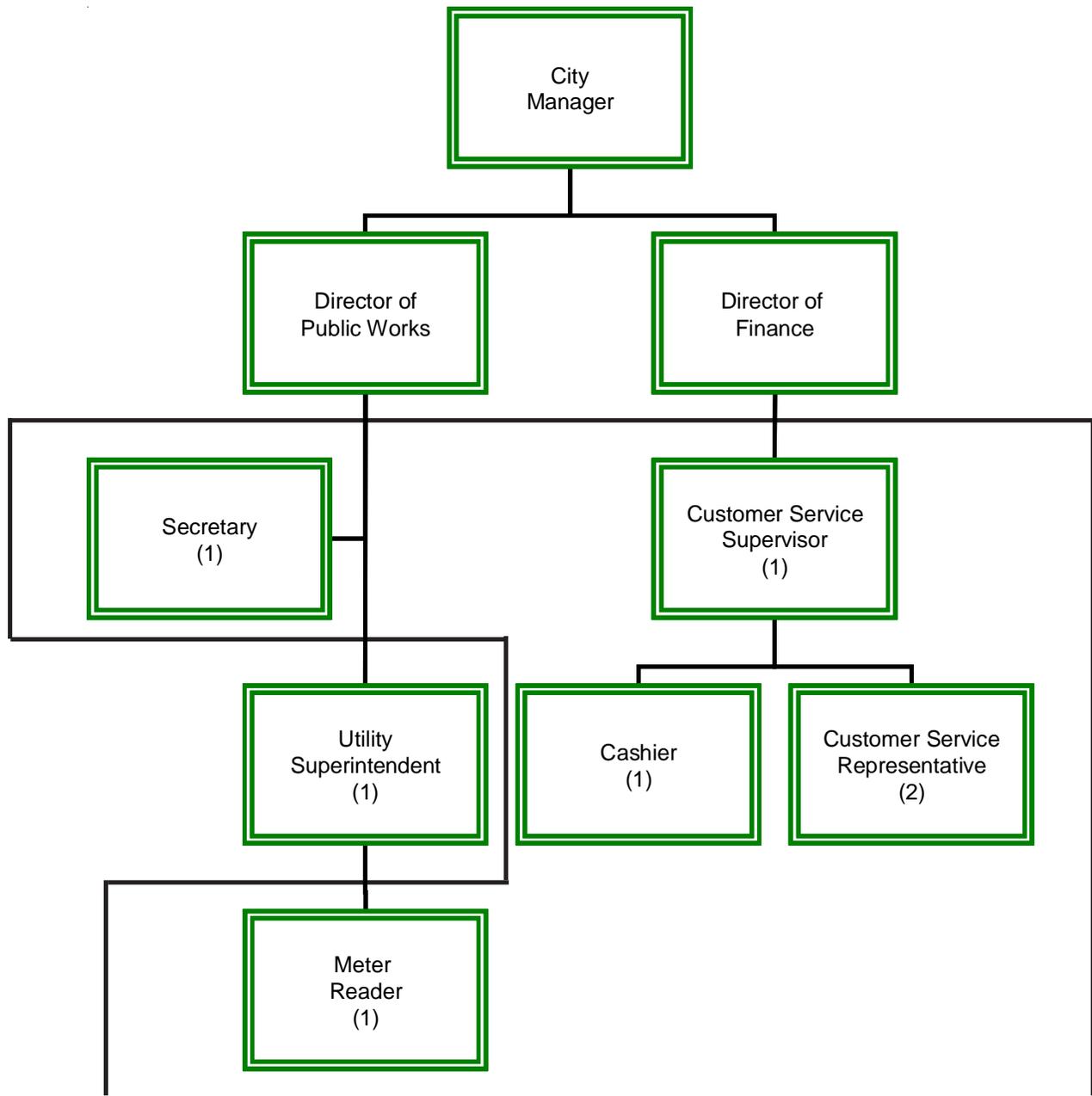
<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Employee Incentive*	\$0	\$70,000	\$0	\$70,000
Transfer to General Fund:				
Administrative Fee-Sanitation	127,100	127,100	127,100	127,100
Administrative Fee-Water/WW	311,289	311,289	311,289	311,289
Solid Waste Franchise Fee	102,000	102,000	102,000	102,000
Utility Contingency	0	0	0	0
Transfer to Utility Projects	0	0	0	0
Transfer to Utility Debt Service	1,573,592	1,755,941	1,630,940	1,612,441
Total Expenditures	\$2,113,981	\$2,366,330	\$2,171,329	\$2,222,830

<i>Personnel</i>	2005-06 Budget	2006-07 Budget	2007-08 Budget	2008-09 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 outlined portion of this organizational chart represents those positions budgeted within this department.

Program Description

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

ADMINISTRATION

Utility Administration - 5000

FY09-10 ACCOMPLISHMENTS

Vision Element: Maintain Infrastructure
Objective: Upgrade and maintain infrastructure and facilities
Accomplishment: Coordinated the replacement of 700 meters that were replaced free of charge by Hershey Meter.

Department Project: Enacted Red Flag Policy as pursuant to Federal Law

FY10-11 GOALS & OBJECTIVES

Vision Element: Maintain Infrastructure
Objective: Upgrade and Maintain Infrastructure and Facilities
Goal: Coordinate the replacement of 1100 Hershey Water Meters (meters are being replaced as a warranty item by Hershey).

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

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
1 Work orders generated:				
General Repair	2,323	1,700	2,323	1,700
Rereads	652	275	652	275
Finals	1,240	1,200	1,240	1,200
Connects (no longer count sets)	1,180	1,500	1,180	1,500
Pressure Tests	531	350	531	350
2 Accounts billed monthly	8,770	8,800	8,770	8,800
3 First notices mailed (monthly average)	1,299	1,475	1,299	1,475
4 Customers served:				
phone calls per day	49	50	49	50
walk-up counter per day	5	6	5	6
5 Customers utilizing bank drafting	1,924	1,900	1,924	2,100

ADMINISTRATION - 5000

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
General Resources	\$399,104	\$414,845	\$424,202	\$418,493
Total Resources	\$399,104	\$414,845	\$424,202	\$418,493

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$174,348	\$178,500	\$188,618	\$181,000
Employee Benefits	57,989	63,100	63,974	64,700
Operating Expenses	139,215	146,725	145,090	145,755
Operating Transfers	27,552	26,520	26,520	27,038
Total Expenditures	\$399,104	\$414,845	\$424,202	\$418,493

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 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

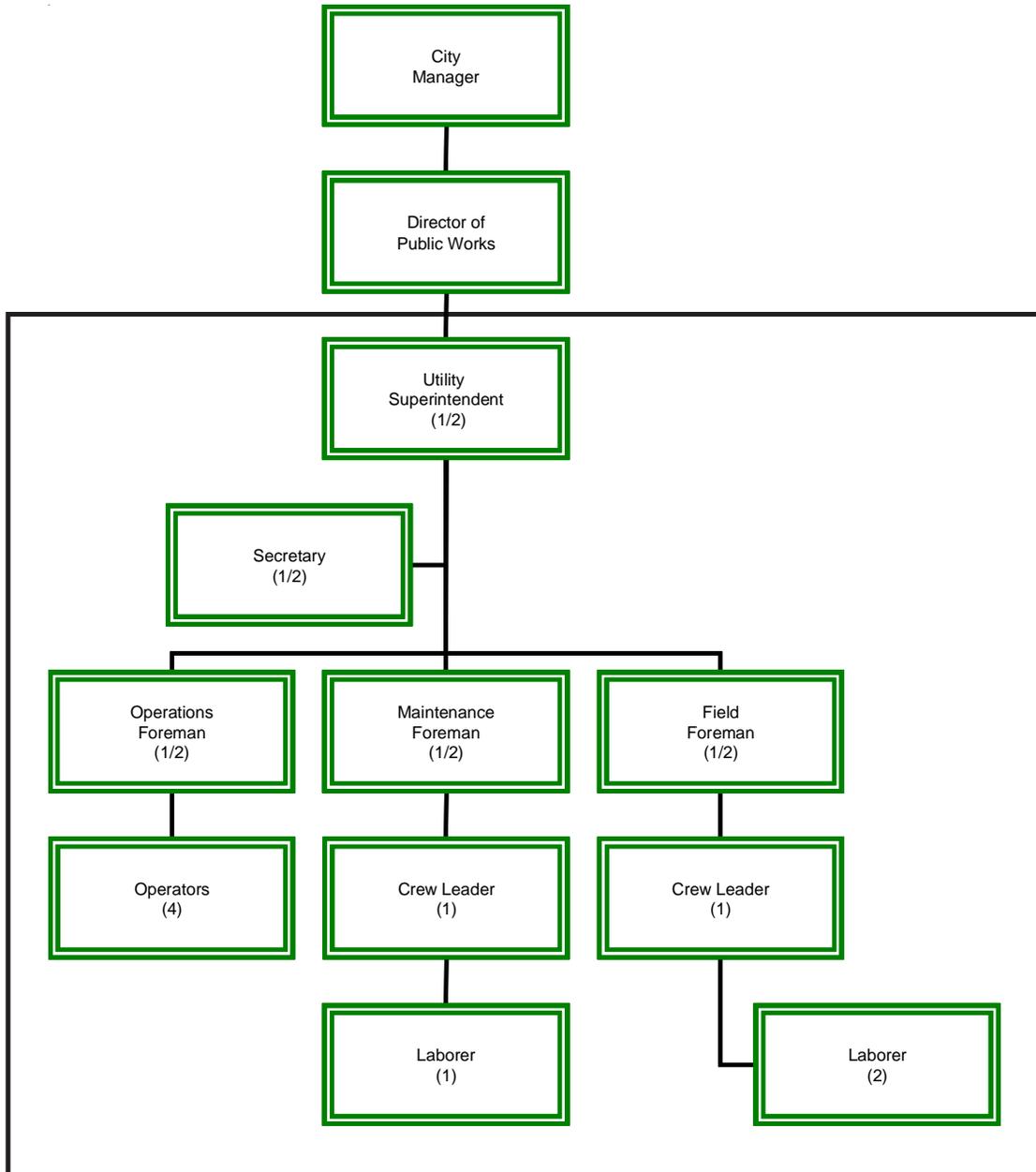
No major budget changes.

UTILITY ADMINISTRATION - 5000

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$20,394	\$24,200	\$24,281	\$24,200
Office/Clerical	103,548	104,300	109,861	104,300
Management/Supervision	47,713	47,500	49,476	47,500
	171,655	176,000	183,618	176,000
Overtime	2,693	2,500	5,000	5,000
Group Insurance				
Health	19,927	22,600	23,120	22,700
Life	301	700	517	700
Dental	2,032	2,300	1,712	1,900
Long Term Disability	695	800	731	800
	22,955	26,400	26,080	26,100
Employee Benefits				
Social Security	13,223	13,700	14,025	13,800
Retirement	20,789	21,500	22,442	23,700
Workers Compensation	1,022	1,500	1,427	1,100
	35,034	36,700	37,894	38,600
Professional Service Fees				
Physician Examination	576	200	200	0
Outside Auditor	20,322	19,250	19,500	19,250
	20,898	19,450	19,700	19,250
Maintenance & Repair				
Equipment	478	550	550	550
Maintenance Contract	68,768	74,820	73,000	74,065
	69,246	75,370	73,550	74,615
Rental - Equipment	297	500	500	500
Insurance				
Property	241	240	300	300
Liability	932	1,325	1,200	1,250
	\$1,173	\$1,565	\$1,500	\$1,550

UTILITY ADMINISTRATION - 5000

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Communications	\$7,674	\$7,700	\$7,700	\$7,700
Training	0	300	300	300
Travel	50	100	100	100
Dues & Membership	600	600	600	600
General Supplies				
Office	37,961	39,240	39,240	39,240
Cleaning	831	1,100	1,100	1,100
Operating	485	800	800	800
	39,277	41,140	41,140	41,140
Operating Transfers				
Equipment Replacement	27,552	26,520	26,520	27,038
Unemployment Insurance	0	0	0	0
	27,552	26,520	26,520	27,038
Total Utility Administration	\$399,104	\$414,845	\$424,202	\$418,493



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

Program Description

The Water Department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements of the Texas Commission on Environmental Quality, the Texas Department of Health, the Texas Commission of Fire Protection and the United States Environmental Protection Agency. Operational activities are maintained on a 24 hour basis. The City has a contract to purchase 2 million gallons per day from the Brazosport Water Authority. Infrastructure maintained and operated by this department includes 130 miles of mains, valves, fire hydrants, 9,003 taps and meters, 12 water wells, 5 elevated tanks, 4 ground storage tanks, and 2 Booster Pump Stations. This department responds to citizen's requests concerning water leaks, water quality, high usage, and low pressure.

Utilities

Water - 5400

FY09-10 ACCOMPLISHMENTS

- Vision Element:** Maintain Infrastructure
Objective: Upgrade and maintain Infrastructure and Facilities
Accomplished:
- 1) Well #10, Cleaned, Serviced, and Inspected Well Screen and Rebuilt Pump, Motor and Controls.
 - 2) Replaced Well # 4 and #9 and drilled new well
 - 3) Replaced 600 3/4" and 60 1" Meters
 - 4) Painted, Serviced, and Flow Tested 100 Fire Hydrants
 - 6) Replaced Booster Pumps and Controls at Oak Drive Pump Station
 - 7) Relocated water distribution lines to accommodate SH 332 Improvements
 - 8) Painted Balsam Water Tower
 - 9) Oversaw installation of water lines and driveways due to drought leak repairs
 - 10) Replaced 1, 500 GPM Pump and Controls at Beechwood Water Plant
- Objective:** Catalog/Database of Infrastructure Components
Accomplished: Started Adding Existing Fire Hydrant Database to GIS System
- Department Projects:**
- 1) Installed 4, 2" Automatic Flusher in the Distribution System
 - 2) Submitted Water Production & Distribution Capacity Expansion Plan to TCEQ
 - 3) Adopted Water Conservation Plan
-

FY10-11 GOALS & OBJECTIVES

- Vision Element:** Maintain Infrastructure
Objective: Upgrade and maintain Infrastructure and Facilities
Goals: Improve beautification of SH 332 and Oak Drive corner (water tanks) (unfunded)
- Objective:** Maintain existing facilities and equipment at current standards
Goals:
- 1) Replace 1000 3/4" and 100 1" Meters (unfunded meters for warranty exchange)
 - 2) Paint, Service, and Flow Test 100 Fire Hydrants (unfunded)
 - 3) Test and Calibrate Meters for Large Customers Accounting for 10% of Water Sales (Unfunded in 2009-10) (unfunded)
 - 4) Well #12: Clean, Service, and Inspect Well Screen and Replace Pump, Motor, Pump Discharge pipe and Service Controls
 - 5) Replace Wedgewood Water Line
- Objective:** Improve Assessment of Infrastructure
Goals:
- 1) Complete Adding Existing Fire Hydrant Database to GIS System
 - 2) Update Annual Assessment of Major Utility Equipment
- Department Projects:**
- 1) Install New Ultra Sonic Level Transmitter for Both Ground Storage Plants
 - 2) Install Scada System for Dunbar Tower
 - 3) Install 4, 2" Automatic Flusher in the Distribution System (unfunded)

Utilities

Water - 5400

DEPARTMENT STANDARDS

- 1 Annual testing and calibration of meters for high-use customers representing 10% of total water sold
- 2 Replace residential water meters on a 10-year schedule
- 3 Paint, service, and flow test hydrants on a 10-year schedule
- 4 Manage the water system to achieve maximum available credit under the ISO Fire Suppression Rating Schedule

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Total water produced by wells (million gallons)	760	770	641	675
2 Total water used from BWA (million gallons)	626	635	581	730
3 Total water distributed (million gallons)	1386	1,405	1,141	1,405
4 Number of days with Red Water Complaints	0	10	10	10
5 Number of days with Taste and Odor Complaints	0	10	10	10
6 TCEQ Production Capacity required (MGD)	9.99	10.03	9.99	10.04
7 TCEQ Production Capacity provided (MGD)	9.45	10.92	8.44	10.60
8 TCEQ total storage required (MG)	2.31	2.30	2.31	2.32
9 TCEQ total storage provided (MG)	6.55	6.55	6.55	6.55
10 Reclaimed water used (MG)	36	50	36	50
11 Customer service interruptions (customers hours)	439	400	400	400
12 # of leaks repaired	471	200	400	400
13 Avg. time from leak report to final cleanup (days)				
14 Main	1.0	20	13	20
15 Service	1.0	20	3	20
16 Fire hydrants serviced (%)	0%	10%	10%	0%
17 TCEQ Distribution Capacity requirement (MGD)	15.46	10.03	9.99	10.04
18 TCEQ Distribution Capacity Provided (MGD)	8.72	10.94	8.61	11.49
19 TCEQ EST Required (MG)	5.48	2.30	2.31	2.32
20 TCEQ EST Provided (MG)	6.55	2.55	2.55	2.55
21 Drought contingency plan activated (days)	78.00	0	0	0
22 Unaccounted water (% of total distributed)	23%	15%	20%	20%
23 New or replaced residential meters (%)	9.5	1%	7%	10%
24 Large cust. meter evaluations (%) of total water distrib.	0	0%	0%	0%
25 Full Staffing Level (%)	84	84%	90%	100%

Notes:

- (2) Total Contract Amount per Year With BWA 730,000,000 gallons
- (14&15) Increase due to continued recovery from large number of drought related leaks
- (23) Unfunded Meter replacement (replaced 600 3/4" and 60 1" meters for warranty exchange)

WATER - 5400

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Revenues	\$2,382,875	\$2,532,138	\$2,585,287	\$2,556,392
<i>Total Resources</i>	\$2,382,875	\$2,532,138	\$2,585,287	\$2,556,392

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$387,639	\$426,440	\$445,751	\$425,700
Employee Benefits	121,966	138,510	149,056	148,500
Operating Expenses	1,808,440	1,908,378	1,931,670	1,933,377
Capital Outlay	0	0	0	0
Operating Transfers	64,830	58,810	58,810	48,815
<i>Total Expenditures</i>	\$2,382,875	\$2,532,138	\$2,585,287	\$2,556,392

<i>Personnel</i>	2006-07 Budget	2007-08 Budget	2008-09 Budget	2009-10 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
<i>Total Personnel</i>	11.50	11.50	11.50	11.50

Major Budget Changes

The State Permit has increased by \$18,600 (unfunded mandate).

WATER - 5400

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Salaries & Wages				
Service/Maintenance	\$105,408	\$137,740	\$140,225	\$137,700
Office/Clerical	14,606	15,600	15,049	15,600
Technical	125,553	134,900	139,775	134,200
Management/Supervision	97,675	94,200	99,702	94,200
	343,242	382,440	394,751	381,700
Overtime	44,397	44,000	51,000	44,000
Group Insurance				
Health	32,832	38,860	44,174	42,900
Life	579	1,315	1,102	1,400
Dental	3,348	3,990	3,268	3,500
Long Term Disability	1,104	1,810	1,572	1,900
	37,863	45,975	50,116	49,700
Employee Benefits				
Social Security	29,659	30,750	32,600	32,600
Retirement	46,137	48,410	51,697	55,700
Workers Compensation	8,307	13,375	14,643	10,500
	84,103	92,535	98,940	98,800
Professional Service Fees				
Physician Examination	763	700	600	700
Large Meter Evaluation	3,850	0	0	0
Environmental Consultant	0	0	0	5,000
Lab Work	13,003	15,000	15,000	15,000
Brazoria County Conservation	23,605	23,000	23,000	23,000
	41,221	38,700	38,600	43,700
BWA - Water Purchase	1,150,240	1,197,200	1,197,200	1,197,200
Maintenance & Repair				
Building	923	3,000	3,000	3,000
Water Production/Distribution	147,706	125,000	125,000	110,012
Fire Hydrant Maintenance	14,300	15,000	15,000	0
Wells	7,667	60,000	73,200	74,000
Vehicles	11,007	10,000	7,400	10,000
Equipment	52,031	47,000	50,000	57,000
Maintenance Contracts	11,172	19,000	18,900	20,000
	244,806	279,000	292,500	274,012

WATER - 5400

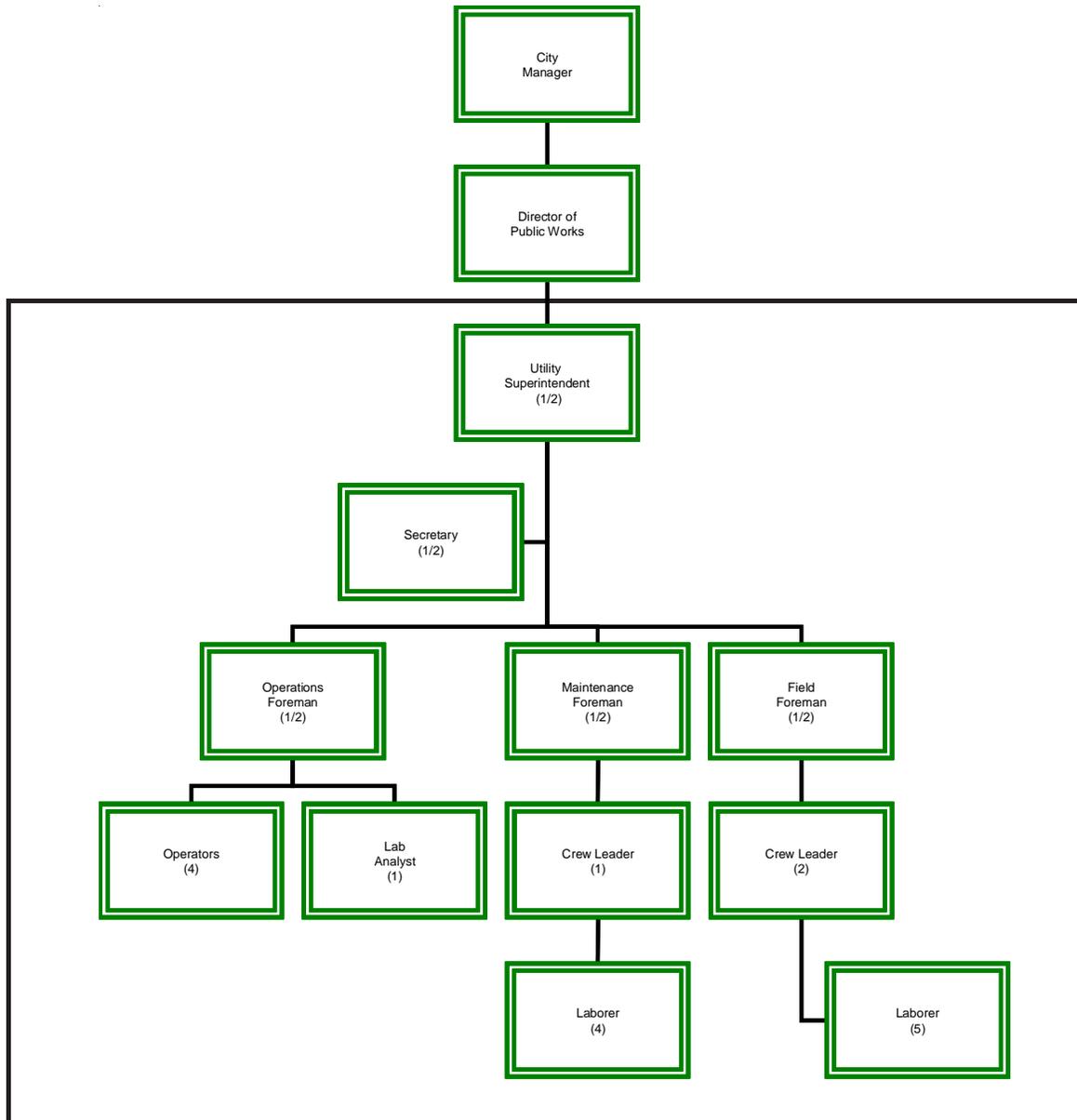
	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rental - Vehicle & Equipment	\$0	\$1,500	\$1,500	\$1,500
Insurance				
Property	354	353	370	365
Liability	5,752	3,925	4,000	4,000
	6,106	4,278	4,370	4,365
Communication	21,320	21,000	23,000	23,000
Advertising	5,389	5,000	5,000	5,000
Training	6,966	6,900	5,700	6,900
Travel	557	1,000	800	1,000
Dues and Memberships	2,321	2,500	2,500	2,500
State Permit	9,054	6,800	28,000	25,000
General Supplies				
Office	429	500	600	600
Wearing Apparel	1,399	5,500	4,500	5,500
Gasoline & Diesel	7,959	11,400	13,900	14,000
Fuel - CNG	1,071	1,800	1,800	1,800
Operating	38,214	50,000	50,000	50,000
Meters	27,490	30,000	25,000	30,000
Chemicals	37,015	42,000	36,300	42,000
	113,577	141,200	132,100	143,900
Electricity & Natural Gas	206,883	203,300	200,400	205,300
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	64,830	58,810	58,810	48,815
Unemployment Insurance	0	0	0	0
	64,830	58,810	58,810	48,815
Total Water Production	\$2,382,875	\$2,532,138	\$2,585,287	\$2,556,392



Dyson Campbell Water Reclamation Facility

The Wastewater and Water Team pose outside the Dyson Campbell Water Reclamation Facility

Wastewater



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

Program Description

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. Wastewater generated by customers throughout the City flows through a gravity mains to a series of lift stations where it is pumped to the Reclamation Center. There are currently four “master” lift stations which pump directly to the Reclamation Center, and 38 lift stations which serve various subdivisions or convey wastewater to a “master” lift station. At the Water Reclamation Center wastewater is processed in accordance with State and Federal regulations. Reclaimed water is discharged to the Brazos River. 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

FY09-10 ACCOMPLISHMENTS

Vision Element: Maintain Infrastructure
Objective: Upgrade and Maintain Infrastructure and Facilities
Accomplished:

- 1) Relocated wastewater collection system to accommodate SH 332 Improvements
- 2) Lift Station # 28: replaced pumps, motors, and controls
- 3) Oversaw upgrades of Lift Stations 1,20,35
- 4) Rebuilt Submersible Pumps at Lift Station at the Water Reclamation Center
- 5) Replacement of sewer line on Sycamore
- 6) Install Emergency Power at LS 1 and 35
- 7) Repump LS 14 with submersible pumps

Department Projects:

- 1) Replaced Blower # 4 at the Water Reclamation Center
- 2) Installed a Variable Speed Drive for Blower #8
- 3) Replaced one 6" Pump at Lift Station 25

FY10-11 GOALS & OBJECTIVES

Vision Element: Maintain Infrastructure
Objective: Maintain existing facilities and equipment at current standards
Goal:

- 1) Replace Controls to the EQ Basin at the Water Reclamation
- 2) Lift Station # 19: replace pumps, motors, and controls
- 3) Replace Blower # 3
- 4) Replacement of Sewer Line on Blossom

Objective: Improve assessment of infrastructure
Goals:

- 1) Update Annual Assessment of Major Utility Equipment
- 2) Establish standards and schedule for mapping and assessment of sanitary sewer system.

Department Projects:

- 1) Install A Flow Meter for Lift Station 35
- 2) Add blower speeds to the SCADA System at the Water Reclamation Center
- 3) Develop Sanitary Sewer Overflow Initiative Plan

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)

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
1 Linear Feet of sewer mains cleaned	29,430	110,000	25,000	110,000 *
2 Linear Feet of sewer mains recorded on video	7,120	62,500	10,000	50,000 *
3 Number of sewer leaks repaired	8	70	10	70 *
4 Number of sewer main blockages cleared	20	75	40	75
5 Number of manholes rehabilitated	46	75	50	75 *
6 Excess wet weather flow (MG)	229,443	250	246	250
7 Sanitary sewer overflows (#)	8	50	10	50
8 Service area evaluated (%)	0%	4%	1%	5% *
9 Odor complaints (#)	2	10	5	10
10 Total millions gallons treated	968	1,400	1,250	1,400
11 Estimated dry tons sludge produced	341	500	360	500
12 Percent of samples less than 5mg/l BOD	100.0%	100%	100%	100%
13 Percent of samples less than 5mg/l TSS	99.0%	100%	97%	100%
14 Excess lbs. BOD removed beyond TCEQ Requirements	239,175	253,760	238,432	253,760
15 Excess lbs. TSS removed beyond TCEQ Requirements	242,865	253,760	237,193	253,760
16 Full Staffing Level (%)	85%	100%	90%	100%

* Reduced number due to hiring freeze

WASTEWATER - 6000

<i>Resources</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Operating Revenues	\$2,089,977	\$2,283,504	\$2,217,729	\$2,225,495
<i>Total Resources</i>	\$2,089,977	\$2,283,504	\$2,217,729	\$2,225,495

<i>Expenditures</i>	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages	\$652,079	\$640,500	\$604,498	\$643,500
Employee Benefits	207,481	237,510	203,346	230,900
Operating Expenses	1,131,732	1,305,909	1,310,300	1,263,450
Capital Outlay	0	0	0	0
Operating Transfers	98,685	99,585	99,585	87,645
<i>Total Expenditures</i>	\$2,089,977	\$2,283,504	\$2,217,729	\$2,225,495

<i>Personnel</i>	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	5.00	5.00	5.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
<i>Total Personnel</i>	19.50	19.50	19.50	19.50

Major Budget Changes

The State Inspection fee has been reduced by \$13,000, Electricity has increased by \$71,000, and Non-fleet equipment has been reduced to \$190,000.

WASTEWATER - 6000

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Salaries & Wages				
Service/Maintenance	\$298,939	\$323,800	\$299,148	\$323,800
Office Clerical	14,606	15,600	15,049	15,600
Technical	149,071	154,900	125,599	154,900
Management/Supervision	98,045	94,200	99,702	94,200
	560,661	588,500	539,498	588,500
Overtime	91,418	52,000	65,000	55,000
Group Insurance				
Health	60,744	77,020	66,140	73,800
Life	938	2,435	1,502	2,300
Dental	6,195	7,980	4,893	6,000
Long Term Disability	1,788	2,960	2,140	2,900
	69,665	90,395	74,675	85,000
Employee Benefits				
Social Security	49,068	50,840	44,395	49,200
Retirement	76,428	79,930	70,333	84,300
Tuition	2,353	0	0	0
Workers Compensation	9,967	16,345	13,943	12,400
	137,816	147,115	128,671	145,900
Professional Services				
Physician Examination	1,835	1,500	1,300	1,500
Environmental Consultant	0	0	0	15,000
	1,835	1,500	1,300	16,500
Testing Laboratory	9,234	14,000	15,200	15,000
Sludge Disposal	51,611	65,000	60,000	65,000
Maintenance & Repair				
Building	21,695	26,000	25,300	26,000
Wastewater Collection System	17,983	53,000	53,000	53,000
Vehicles	35,613	30,000	24,300	30,000
Equipment	160,758	253,864	260,000	190,000
Maintenance Contracts	39,388	46,990	40,300	41,000
	275,437	409,854	402,900	340,000
Rental - Equipment	60,980	58,000	40,000	40,000

WASTEWATER - 6000

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Insurance				
Property	19,741	20,350	23,000	22,600
Liability	5,919	6,855	6,500	6,500
	25,660	27,205	29,500	29,100
Communication	6,616	6,100	5,600	6,100
Training	4,824	7,000	4,200	7,000
Travel	682	1,000	1,000	1,000
Dues & Memberships	\$2,045	\$3,000	\$1,500	\$3,000
State Inspection	54,800	49,000	49,000	36,000
General Supplies				
Office	\$670	\$700	\$800	\$700
Wearing Apparel	7,823	5,800	5,700	5,800
Gasoline & Diesel	24,165	33,800	33,400	33,800
Fuel - CNG	6,884	9,700	9,700	9,700
Operating	38,195	40,250	50,500	45,250
Chemicals	118,935	195,000	150,000	159,500
	196,672	285,250	250,100	254,750
Electricity	441,336	379,000	450,000	450,000
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	98,685	99,585	99,585	87,645
Unemployment Insurance	0	0	0	0
	98,685	99,585	99,585	87,645
Total Wastewater	\$2,089,977	\$2,283,504	\$2,217,729	\$2,225,495

WASTEWATER DEPARTMENT PROFORMA

RESOURCES

	Actual 2007 - 08	Actual 2008 - 09	Budgeted 2009 - 10	Projected 2009 - 10	Proposed 2010 - 11
Sewer Base Sales	\$ 3,252,076	\$ 3,410,994	\$ 3,441,483	\$ 3,338,238	\$ 3,389,285
Special Sewer Fees	-	(71)	-	-	-
Sewer Impact Fees	-	-	-	-	-
Site Rental Fees	-	-	-	7,120	14,240
Adjustments	(978)	(8,291)	-	-	-
Tap Fees & Permits	16,035	6,077	5,000	5,375	5,000
Total Resources	\$ 3,267,133	\$ 3,408,709	\$ 3,446,483	\$ 3,350,733	\$ 3,408,525

EXPENDITURES

	Actual 2007 - 08	Actual 2008 - 09	Budgeted 2009 - 10	Projected 2009 - 10	Proposed 2010 - 11
Salaries & Wages	\$ 500,662	\$ 560,661	\$ 588,500	\$ 539,498	\$ 588,500
Overtime	60,728	91,418	52,000	65,000	55,000
Employee Incentive	-	-	24,000	-	24,000
Contract Labor	173	-	-	-	-
Group Insurance	65,833	69,665	90,395	74,675	85,000
Social Security	41,562	49,068	50,840	44,395	49,200
Retirement	61,294	76,428	79,930	70,333	84,300
Worker's Compensation	13,158	9,967	16,345	13,943	12,400
Tuition Reimbursement	2,243	2,353	-	-	-
Professional Service Fees	15,219	11,069	15,500	16,500	31,500
Sludge Disposal	69,595	51,611	65,000	60,000	65,000
Maintenance & Repairs	266,204	275,437	409,854	402,900	340,000
Equipment Rental	9,671	60,980	58,000	40,000	40,000
Insurance	24,127	25,660	27,205	29,500	29,100
Communications	3,736	6,521	6,100	5,600	6,100
Advertising	179	95	250	200	250
Training & Travel	11,611	5,506	8,000	5,200	8,000
State Inspection & Dues	39,211	56,845	52,000	50,500	39,000
General Supplies	248,986	196,672	285,000	249,900	254,500
Electricity & Natural Gas	410,613	441,336	379,000	450,000	450,000
Books & Periodicals	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Equipment Replacement	89,131	98,685	99,585	99,585	87,645
Billing Services	129,800	140,200	149,000	148,500	146,600
Administrative Transfer	155,645	155,645	155,645	155,645	155,645
Total Expenditures	\$ 2,219,381	\$ 2,385,822	\$ 2,612,149	\$ 2,521,874	\$ 2,551,740

NET OF OPERATING

\$ 1,047,752 \$ 1,022,887 \$ 834,334 \$ 828,859 \$ 856,785

NON - OPERATING REVENUE

Administrative Services	\$ 68,340	\$ 68,800	\$ 67,900	\$ 68,500	\$ 67,500
Transfer from Gen. Contingency	-	-	24,000	24,000	24,000
Utility Contingency	-	29,000	-	-	-
Non-Operating Interest	29,075	9,600	13,200	4,700	5,400
Total Non-Operating Revenue	\$ 97,415	\$ 107,400	\$ 105,100	\$ 97,200	\$ 96,900

NON - OPERATING EXPEND

Debt Service Transfers	\$ 1,472,380	\$ 1,408,378	\$ 1,467,975	\$ 1,363,370	\$ 1,348,240
WWTP Bond Reserve Fund					
Transfer to Capital Projects					
Utility Contingency	29,000				
Capital Improvements					
Total Non-Operating Expend	\$ 1,501,380	\$ 1,408,378	\$ 1,467,975	\$ 1,363,370	\$ 1,348,240

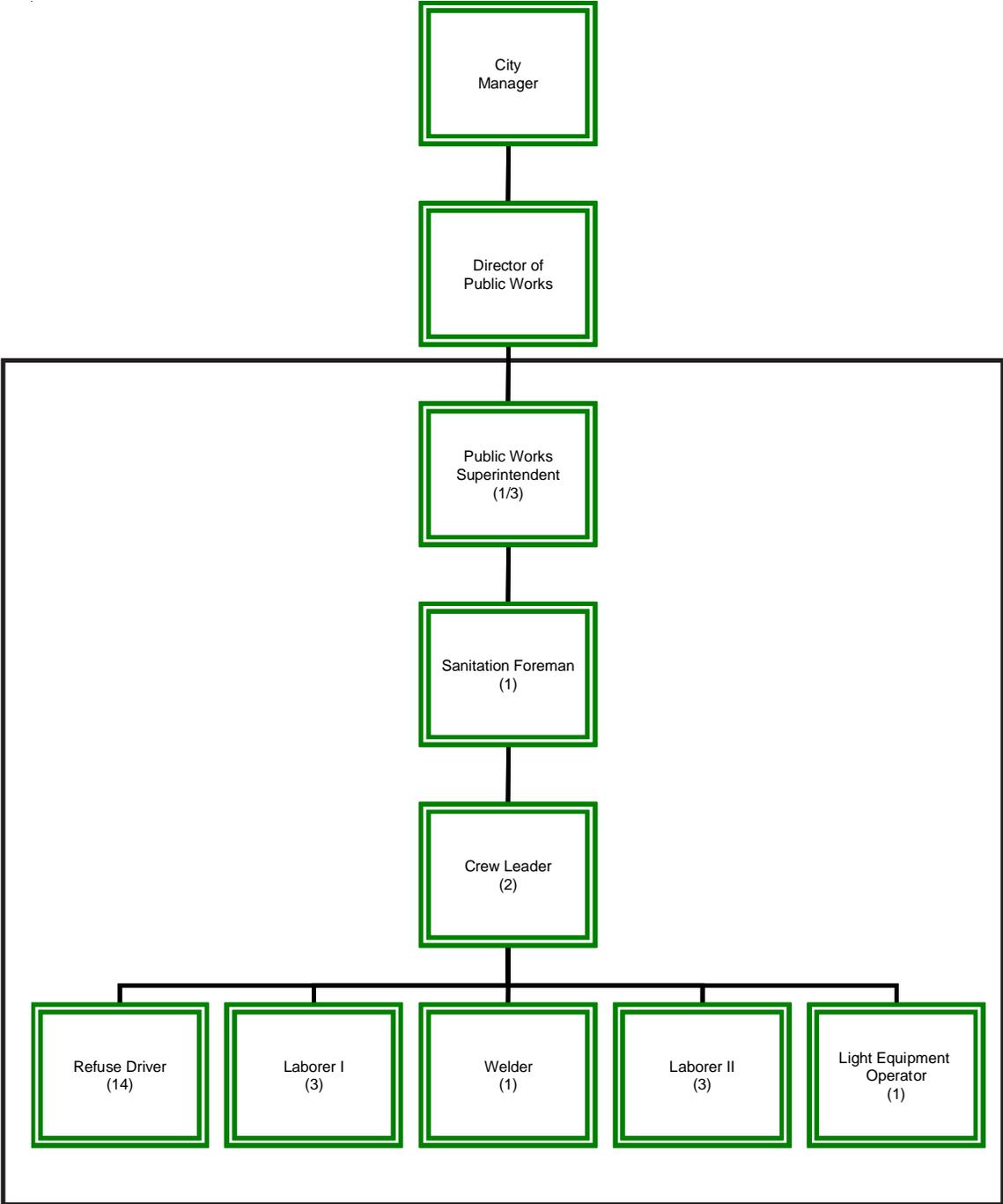
NET GAIN (LOSS)

\$ (356,213) \$ (278,091) \$ (528,541) \$ (437,311) \$ (394,555)



City crews working hard at Circle Way and Oak Drive

Sanitation



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

Program Description

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

Public Works Sanitation - 7600

FY09-10 ACCOMPLISHMENTS

- Department Projects:**
1. Completed checking the commercial routes against billing database.
 2. Complete labeling 75% of all dedicated commercial dumpsters.

FY10-11 GOALS & OBJECTIVES

- Department Projects:**
1. Achieve the department's goal of working 365 days without a lost time accident or injury.
 2. Complete labeling remainder of all dedicated commercial dumpsters.
 3. Continue to check the commercial routes against billing database.
 4. Continue to provide outstanding service both residential and commercial.

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

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 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	527	545	531	540
4 Residential Customers	8,243	8,285	8,249	8,260
5 Refuse collected:				
Residential Garbage (Compacted Cubic Yards)	24,070	28,000	25,000	26,000
Commercial Garbage (Compacted Cubic Yards)	36,106	40,000	37,000	38,000
Large Trash to Landfill (Non-Comp. Cu. Yards)	35,644	40,000	32,000	38,000
Large Trash to Woodgrinding Site (Non-Comp Cu. Yards)	33,549	42,000	50,000	46,000
Curbside Recyclables Hauled (Cu. Yards)	8,563	9,000	7,800	8,000
Recycled Tires	524	650	500	600
6 Recyclables - schools/apartments (Cu. Yds.)	530	600	580	600
7 Recycled Oil (Gallons)	3,288	4,200	2,200	2,500
8 Full Staffing Level (%)	100	100%	100%*	100%

*full staffing level achieved with temporary labor.

SANITATION - 7600

<i>Resources</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Operating Revenues	\$2,771,790	\$2,782,637	\$2,641,785	\$2,844,909
Total Resources	\$2,771,790	\$2,782,637	\$2,641,785	\$2,844,909

<i>Expenditures</i>	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Salaries & Wages	\$1,005,348	\$909,400	\$904,517	\$897,600
Employee Benefits	272,608	330,700	283,383	320,200
Operating Expenses	1,069,964	1,101,302	1,012,650	1,131,884
Capital Outlay	0	0	0	0
Operating Transfers	423,870	441,235	441,235	495,225
Total Expenditures	\$2,771,790	\$2,782,637	\$2,641,785	\$2,844,909

<i>Personnel</i>	2007-08	2008-09	2009-10	2010-11
	Budget	Budget	Budget	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

Maintenance has increased \$33,372 due to increased repairs on heavy trucks as many of these are in the second half of their projected life (avg. age = 5 years). Equipment Replacement increased \$53,990 to reflect costs of equipment replaced in FY09-10. Tipping fees at landfill increased 2.9% but is a wash due to projected reductions in non-compacted waste.

SANITATION - 7600

	2008-09	2009-10	2009-10	2010-11
	Actual	Budget	Estimated	Adopted
Salaries & Wages				
Service/Maintenance	\$608,439	\$662,400	\$610,044	\$662,400
Technical	37,164	37,900	39,423	37,900
Management/Supervision	67,592	72,600	63,050	60,800
	713,195	772,900	712,517	761,100
Overtime	89,387	74,000	90,000	74,000
Contract Labor	202,766	62,500	102,000	62,500
Group Insurance				
Health	75,490	95,200	86,132	95,800
Life	1,200	3,100	2,026	3,100
Dental	7,706	9,800	6,408	7,900
Long Term	2,292	3,800	2,843	3,800
	86,688	111,900	97,409	110,600
Employee Benefits				
Social Security	59,879	64,800	57,380	63,900
Retirement	95,317	101,800	93,310	109,400
Workers Compensation	30,724	52,200	35,284	36,300
	185,920	218,800	185,974	209,600
Physician Examination Fee	547	500	500	500
Professional Service Technical				
Waste Disposal Contract	605,613	670,000	570,000	661,180
Wood Grinding Services	77,290	92,400	101,200	101,200
	682,903	762,400	671,200	762,380
Maintenance & Repair				
Landfill	1	0	0	0
Landfill Road	827	0	3,000	3,000
Chipping Facility	50	1,000	1,000	6,500
Vehicles	197,520	125,000	145,000	148,909
Contracts	202	112	880	1,075
Containers	9,080	15,000	15,000	15,000
	207,680	141,112	164,880	174,484
Rental - Vehicles	\$847	\$1,000	\$1,000	\$1,000

SANITATION - 7600

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Insurance				
Property	\$1,387	\$1,390	\$1,420	\$1,420
Liability	27,713	28,860	28,800	29,000
	29,100	30,250	30,220	30,420
Communication	711	540	550	1,000
Training	0	3,000	0	3,000
General Supplies				
Office	778	200	1,000	800
Wearing	8,772	9,000	8,000	9,000
Gasoline & Diesel	40,347	54,000	45,000	54,000
Fuel - CNG	84,136	89,100	75,000	80,000
Operating	14,143	10,200	15,300	15,300
	148,176	162,500	144,300	159,100
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	423,870	441,235	441,235	495,225
Unemployment Insurance	0	0	0	0
	423,870	441,235	441,235	495,225
Total Sanitation	\$2,771,790	\$2,782,637	\$2,641,785	\$2,844,909

SANITATION DEPARTMENT PROFORMA

RESOURCES

	Actual 2007 - 08	Actual 2008 - 09	Budgeted 2009 - 10	Projected 2009 - 10	Proposed 2010 - 11
Residential Fees	\$ 1,354,381	\$ 1,379,606	\$ 1,384,320	\$ 1,376,800	\$ 1,380,960
Apartment Dumpster Fees	416,172	444,654	476,616	-	471,744
Commercial Dumpster Fees	624,209	623,646	637,462	1,102,176	642,266
Roll-Off Fees	150,619	181,560	150,000	100,000	125,000
Compactor Fees	166,639	148,931	150,000	135,000	150,000
Dumpster Initial Set Fees	-	9,450	8,000	8,000	8,000
Recycling Service Fees	227,371	238,344	241,692	239,606	240,840
Recycling Service Rebate	-	-	-	-	-
Misc. Operating Revenues	32,356	17,974	12,000	28,000	20,000
Disater Aid	-	-	-	-	-
Write-Offs	(755)	(6,847)	-	-	-
Total Operating Revenues	\$ 2,970,992	\$ 3,037,318	\$ 3,060,090	\$ 2,989,582	\$ 3,038,810

EXPENDITURES

	Actual 2007 - 08	Actual 2008 - 09	Budgeted 2009 - 10	Projected 2009 - 10	Proposed 2010 - 11
Salaries & Wages	\$ 657,879	\$ 713,195	\$ 772,900	\$ 712,517	\$ 761,100
Overtime	91,237	89,387	74,000	90,000	74,000
Employee Incentive	-	-	30,800	-	30,800
Contract Labor	162,709	202,766	62,500	102,000	62,500
Group Insurance	80,944	86,688	111,900	97,409	110,600
Social Security	54,487	59,879	64,800	57,380	63,900
Retirement	82,413	95,317	101,800	93,310	109,400
Tuition Reimbursement	-	-	-	-	-
Worker's Compensation	46,083	30,724	52,200	35,284	36,300
Professional Service Fees	660	547	500	500	500
Waste Disposal & Woodgrinding	698,584	682,903	762,400	671,200	762,380
Maintenance & Repairs	155,458	207,680	141,112	164,880	174,484
Rentals	1,092	847	1,000	1,000	1,000
Insurance	31,778	29,100	30,250	30,220	30,420
Communications	605	575	540	550	1,000
Advertising	-	136	200	200	200
Training & Travel	3,006	-	3,000	100	3,100
General Supplies	160,303	148,176	162,300	144,000	158,800
Capital Outlay	-	-	-	-	-
Depreciation	-	-	-	-	-
Equipment Replacement	400,000	423,870	441,235	441,235	495,225
Billing Services	92,800	118,704	113,145	127,202	125,293
Administrative Transfer	127,100	127,100	127,100	127,100	127,100
Total Operating Expend	\$ 2,847,138	\$ 3,017,594	\$ 3,053,682	\$ 2,896,087	\$ 3,128,102

NET OF OPERATING

\$ 123,854 \$ 19,724 \$ 6,408 \$ 93,495 \$ (89,292)

NON - OPERATING REVENUE

Administrative Services	\$ 60,484	\$ 60,952	\$ 59,933	\$ 62,400	\$ 61,500
Transfer from Gen. Contengency	-	-	30,800	30,800	30,800
Utility Contingency	-	38,000	-	-	-
Non-Operating Interest	25,750	8,600	12,000	4,300	4,900
Total Non-Operating Revenue	\$ 86,234	\$ 107,552	\$ 102,733	\$ 97,500	\$ 97,200

NON - OPERATING EXPEND

Franchise Fee	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
Utility Contingency	38,000	-	-	-	-
Loss on Disposal of Fixed Assets	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Total Non-Operating Exp	\$ 140,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000

NET GAIN (LOSS)

\$ 70,088 \$ 25,276 \$ 7,141 \$ 88,995 \$ (94,092)



Wastewater Repairs

Jesse Watson, Larry Garcia, and Jeremy Hall are replacing a pump rotating assembly in Lift Station # 20 on Oleander.

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. A separate Reserve Fund has been established for the \$16M Wastewater Treatment Plant bonds. 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 new debt, the ordinances allow the reserve to be raised to the required level over 60 months.

In May, 2007, the City issued \$2.0 million, Water and Sewer Revenue Bonds. Thus, FY 2010-11 will be the 4th of the 5 year allowance to increase the reserve to the required level. In Fiscal 2010, the City issued \$1.69 million Water and Sewer Revenue Bonds; \$860,000 in Series, 2009 Water and Sewer Refunding bonds; and \$8.775 million in Series 2010 Water and Sewer Refunding Revenue Bonds.

For FY 2010-11 the required reserve balance in this fund is \$1,477,275. Additionally, each month there must be deposited in this fund, 1/6th of the next maturing interest and 1/12th of the next maturing principal.

At September 30, 2010 our required balance in this fund is:

Reserve Portion	\$1,460,281
Interest and Sinking Portion:	
October 15, 2010 interest payment (5/6 th)	156,214
April 15, 2011 principal payment (5/12 th)	<u>525,000</u>
	2,141,495

At September 30, 2011 our required balance in this fund is

Reserve Portion	\$1,477,275
Interest and Sinking Portion:	
October 15, 2011 interest payment (5/6 th)	161,813
April 15, 2012 principal payment (5/12 th)	<u>506,250</u>
	2,145,338

The debt service on Water and Sewer Bonds, i.e., the amount transferred from the Utility Fund, is provided by Water and Sewer Fees. Issuance of additional bonds may impact Water and Sewer fees, but will have no impact on property tax rates.

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service. Therefore new debt issuance is usually timed to coincide with a decrease in current debt service.

UTILITY DEBT SERVICE FUND

<i>RESOURCES</i>	ACTUAL 2008 - 09	BUDGET 2009 -10	ESTIMATE 2009 -10	ADOPTED 2010 - 11
Cash Balance	\$ 965,700	\$ 950,600	\$ 950,600	\$ 2,183,478
Revenues				
Transfer from:				
Utility Fund	\$ 1,573,592	\$ 1,755,940	\$ 1,630,940	\$ 1,612,441
WWTP Construction	0	0	0	0
Debt Service Reserve	30,000	30,400	1,197,200	0
Interest Income	21,778	20,000	12,000	10,000
	<u>\$ 1,625,370</u>	<u>\$ 1,806,340</u>	<u>\$ 2,840,140</u>	<u>\$ 1,622,441</u>
Total Resources	\$ 2,591,070	\$ 2,756,940	\$ 3,790,740	\$ 3,805,919

<i>EXPENDITURES</i>	ACTUAL 2008 - 09	BUDGET 2009 - 10	ESTIMATE 2009 - 10	ADOPTED 2010 - 11
Principal	\$ 1,070,000	\$ 1,152,500	\$ 1,070,000	\$ 1,260,000
Interest	567,180	556,270	533,262	396,581
Paying Agent Fees	3,290	4,000	4,000	4,000
	<u>\$ 1,640,470</u>	<u>\$ 1,712,770</u>	<u>\$ 1,607,262</u>	<u>\$ 1,660,581</u>
Total Expenditures	\$ 1,640,470	\$ 1,712,770	\$ 1,607,262	\$ 1,660,581
Ending Cash Balance	\$ 950,600	\$ 1,044,170	\$ 2,183,478	\$ 2,145,338

UTILITY DEBT SERVICE RESERVE FUND

The Utility Debt Service Reserve Fund is used for the accumulation of resources to provide a reserve as prescribed for in the City's bond ordinances. This fund is a separate Reserve Fund established for the \$16M Wastewater Treatment Plant bonds. The reserve for the other outstanding bond issues is provided in the Utility Debt Service Fund itself. Bond 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.

In May, 2010, the City issued \$8,775,000 Water and Sewer bonds to refund the remaining Wastewater Treatment Plant Revenue Bonds. As a result, the remaining reserve balance of \$1,197,000 will be transferred to the Utility Debt Service Fund for the payment of Water and Sewer Revenue Bonds.

UTILITY DEBT SERVICE RESERVE FUND

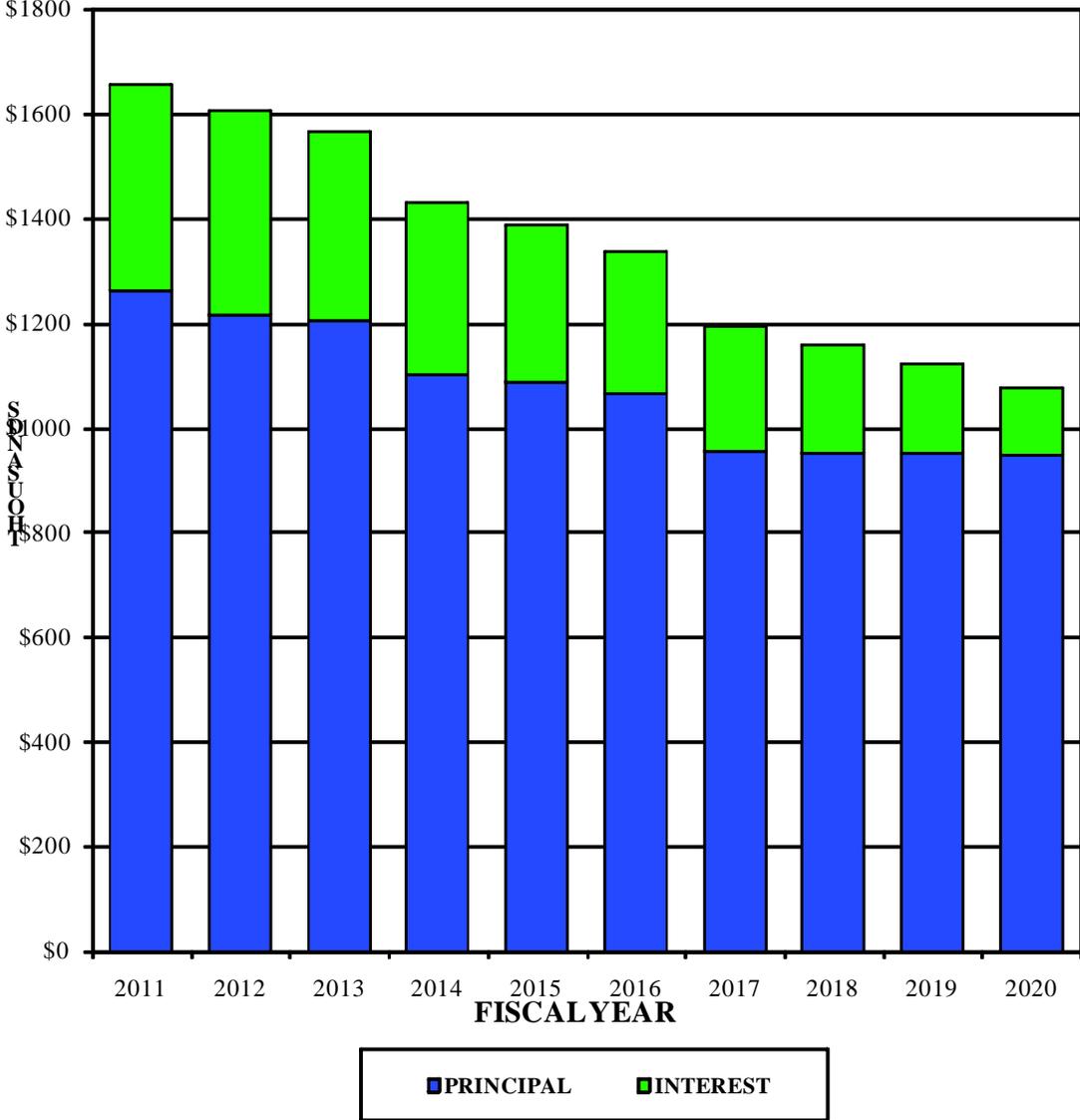
<i>RESOURCES</i>	ACTUAL 2008 - 09	BUDGET 2009 -10	ESTIMATE 2009 - 10	ADOPTED 2010- 11
Cash Balance	\$ 1,227,200	\$ 1,197,200	\$ 1,197,200	\$ 0
Revenues				
Transfer from:				
Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
WWTP Construction	0	0	0	0
Interest Income	0	0	0	0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Resources	\$ 1,227,200	\$ 1,197,200	\$ 1,197,200	\$ 0

<i>EXPENDITURES</i>	ACTUAL 2008 - 09	BUDGET 2009 -10	ESTIMATE 2009 - 10	ADOPTED 2010- 11
Transfer to Debt Service	\$ 30,000	30,400	\$ 1,197,200	\$ 0
Total Expenditures	<u>\$ 30,000</u>	<u>\$ 30,400</u>	<u>\$ 1,197,200</u>	<u>\$ 0</u>
Ending Cash Balance	<u>\$ 1,197,200</u>	<u>\$ 1,166,800</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WATERWORKS & SEWER SYSTEM
DEBT SERVICE SCHEDULE**

DATE	2007 SERIES FISCAL TOTALS		2009 SERIES FISCAL TOTALS		2009 (REF) SERIES FISCAL TOTALS		2010 (REF) SERIES FISCAL TOTALS		GRAND TOTALS		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	PRINCIPAL	INTEREST	TOTAL
2010 - 11	100,000	70,500	85,000	68,825	190,000	18,900	885,000	238,356	1,260,000	396,581	1,656,581
2011 - 12	100,000	65,500	85,000	65,425	185,000	15,100	845,000	242,325	1,215,000	388,350	1,603,350
2012 - 13	100,000	60,500	85,000	62,025	190,000	11,400	830,000	225,425	1,205,000	359,350	1,564,350
2013 - 14	100,000	56,000	85,000	58,625	100,000	7,600	815,000	208,825	1,100,000	331,050	1,431,050
2014 - 15	100,000	52,000	85,000	55,225	100,000	5,350	800,000	188,450	1,085,000	301,025	1,386,025
2015 - 16	100,000	48,000	85,000	51,825	95,000	2,850	785,000	168,450	1,065,000	271,125	1,336,125
2016 - 17	100,000	44,000	85,000	48,850			770,000	144,900	955,000	237,750	1,192,750
2017 - 18	100,000	40,000	85,000	45,875			765,000	121,800	950,000	207,675	1,157,675
2018 - 19	100,000	36,000	85,000	42,900			765,000	91,200	950,000	170,100	1,120,100
2019 - 20	100,000	32,000	85,000	39,500			760,000	60,600	945,000	132,100	1,077,100
2020 - 21	100,000	28,000	85,000	36,100			755,000	30,200	940,000	94,300	1,034,300
2021-22	100,000	24,000	85,000	32,700					185,000	56,700	241,700
2022-23	100,000	20,000	85,000	29,300					185,000	49,300	234,300
2023-24	100,000	16,000	85,000	25,688					185,000	41,688	226,688
2024-25	100,000	12,000	85,000	22,075					185,000	34,075	219,075
2025-26	100,000	8,000	85,000	18,463					185,000	26,463	211,463
2026-27	100,000	4,000	85,000	14,850					185,000	18,850	203,850
2027-28			85,000	11,025					85,000	11,025	96,025
2028-29			80,000	7,200					80,000	7,200	87,200
2029-30			80,000	3,600					80,000	3,600	83,600
TOTAL	1,700,000	616,500	1,690,000	740,075	860,000	61,200	8,775,000	1,720,531	13,025,000	3,138,306	16,163,306

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 @ 10/01/10	2010-11 PRINCIPAL DUE	2010-11 INTEREST DUE	2010-11 TOTAL DUE
SERIES 2007	2,000,000	4.10	2027	1,700,000	100,000	70,500	170,500
SERIES 2009	1,690,000	4.14	2029	1,690,000	85,000	68,825	153,825
SERIES 2009 Ref	860,000	2.30	2015	860,000	190,000	18,900	208,900
SERIES 2010 Ref	8,775,000	3.00	2021	8,775,000	885,000	238,356	1,123,356
TOTAL ALL ISSUES				\$13,025,000	\$1,260,000	\$396,581	\$1,656,581

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 Camation, 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 2007

Proceeds from the 2007 Series will fund 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 will fund:

Three water wells

UTILITY SYSTEM
PLEGGED REVENUE COVERAGE PROJECTIONS

		<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>
OPERATING REVENUES:					
251 0000 343 1000	Water Sales	\$ 3,361,143	\$ 3,573,456	\$ 3,466,255	\$ 3,561,815
251 0000 343 1100	Braz. Cty. Cons. Dist.	25,024	20,000	20,000	20,000
251 0000 343 1600	Bulk Water	(171)	0	0	0
251 0000 343 1700	Water for City	67,870	48,750	48,750	48,750
251 0000 343 2000	Senior disc.	(139,130)	(158,658)	(160,550)	(160,550)
251 0000 346 1000	Write-offs	(8,213)	0	0	0
251 0000 344 2000	Sewer Sales	3,413,323	3,441,483	3,338,238	3,436,762
251 0000 346 2000	Write-offs	(8,291)	0	0	0
251 0000 322 1300	Permits	9,722	8,500	10,000	8,500
251 0000 341 0100	Tap Fees	14,585	11,500	11,500	11,500
251 0000 341 0200	Reconnection penalty	188,773	193,333	192,000	192,000
251 0000 341 0300	Transfer Fees	330	400	500	400
<u>Interest</u>					
251 0000 394 0000	Utility Fund	26,578	37,975	13,000	15,000
252 0000 394 0000	Contingency fund	4,170	3,500	1,700	1,500
253 0000 394 0000	Capital Project Fund	4,384	10,000	1,750	1,700
254 0000 394 0000	Debt Service Fund	21,778	20,000	12,000	10,000
257 0000 394 0000	96 Construction Fund	3,501	3,000	0	0
259 0000 394 0000	07 W&S Fund	14,211	14,500	2,300	2,000
261 0000 394 0000	2009 Rev. Bond	0	0	2,000	1,800
<u>Other Revenue</u>					
251 0000 362 3000	NSF Check charge	8,274	6,000	6,000	6,000
251 0000 362 3500	Site Rent	69,502	65,825	86,490	103,980
251 0000 362 4010	EnerNOC contract	0	0	7,120	14,240
251 0000 396 0000	Sales Tax Discount	1,022	800	800	900
Total Operating Revenues		<u>7,078,385</u>	<u>7,300,364</u>	<u>7,059,853</u>	<u>7,276,297</u>

OPERATING EXPENDITURES:

<i>Dept. 5000</i>		<i>Utility Admin.</i>	399,103	414,845	424,202	418,493
251 5000 441 7900		Depreciation	0			
251 5000 491 1300		Equip. Repl transfer	(27,552)	(26,520)	(26,520)	(27,038)
<i>Dept. 5400</i>		<i>Water Production</i>	2,483,432	2,532,138	2,585,287	2,586,830
251 5400 442 7900		Depreciation	(100,556)			
251 5400 491 1300		Equip. Repl. Transfer	(64,830)	(58,810)	(58,810)	(48,815)
<i>Dept. 6000</i>		<i>Wastewater collection</i>	3,605,138	2,283,504	2,217,729	2,295,495
251 6000 444 7900		Depreciation	(1,504,019)			
251 6000 491 1300		Equip Repl. Transfer	(98,685)	(99,585)	(99,585)	(87,645)

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 additional bonds then proposed to be issued.

<u>5,042,303</u>	<u>5,137,320</u>
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NET AVAILABLE

OPERATING REVENUES	\$ <u>2,386,353</u>	\$ <u>2,254,792</u>	\$ <u>2,017,550</u>	\$ <u>2,138,977</u>
Debt Service: (Maximum Annual Requirement)				
Principal	\$ 1,070,000	\$ 1,152,500	\$ 1,070,000	\$ 1,260,000
Interest	<u>567,180</u>	<u>556,270</u>	<u>533,262</u>	<u>396,581</u>
Maximum Debt Service Requirements	\$ <u>1,637,180</u>	\$ <u>1,708,770</u>	\$ <u>1,603,262</u>	\$ <u>1,656,581</u>
Net Available Revenues per Maximum Debt Service Requirements	\$ 1.46	\$ 1.32	\$ 1.26	\$ 1.29



Golf Course Maintenance Cover

General projects funded the cost of adding a cover to the maintenance barn at The Wilderness Golf Course. The cover provides protection from the elements for several pieces of equipment including two John Deere tractors.

CAPITAL PROJECTS FUND



LAKE JACKSON

City of Enchantment

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 Fund. At the end of each fiscal year actual General Fund revenues and expenditures are compared. If there are excess revenues a portion of these will be transferred to the General Projects Fund. Some may also be transferred to the Parks Fund and some will be left in the General Fund to increase the fund balance if necessary.

In some years, we are able to budget in the General Fund a transfer to the General Projects Fund. FY 07-08 was one of those years. We actually budgeted a transfer of \$112,339. Additionally, the General Operating Fund did well financially in 2006-07 and \$1,912,339 was transferred to the General Projects Fund. This was reflected in 07-08. In 2006-07, our auditors asked us to change our policy and reflect our “year-end” transfers in the following year rather than recording them after the fact in the year the budget saving occurred.

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

FY 98-99	\$1,142,575	FY04-05	\$500,000
FY 99-00	678,000	FY 05-06	660,000
FY 00-01	700,000	FY 06-07	0
FY 01-02	790,000	FY 07-08	1,912,339
FY 02-03	325,000	FY 08-09	0
FY 03-04	370,000	FY 09-10	\$900,000

GENERAL PROJECTS FUND

Vision Process

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

This goal has been accomplished in large part through stand alone CIP workshops with City Council each Spring. This year Council held its fourth annual workshop. Working with staff, City Council rated and prioritized projects. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years and “future bond issues.” Priorities for FY 10-11 are listed below:

Projects were rated on how they related to our Vision Statement and Vision Elements.

The projects for FY 10-11 approved by City Council are:

Sidewalks / ADA Curb Cuts	\$75,000
Records Storage – old Court room	42,800
Improve Radio Communications	233,280
Airconditioning Replacements	15,000
Bunker Renovations (Golf Course)	30,000
Demo of Willow Drive Car Wash	<u>40,000</u>
	\$436,080

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

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

IMPACT ON OPERATING BUDGET

Many of the recommended projects are related to maintenance of facilities, equipment or infrastructure, including sidewalks, improving emergency radios, and bunker renovations at the golf course . The primary impact of these “projects” is that they do not have to be funded in the operating budget.

Because our operating budget has been so tight over the past few years, we have deferred some maintenance items for the short-term and then funded the most significant and necessary projects from this fund. It should be restated, that the Capital Projects Fund receives its money from budget savings generated in the operating fund.

The hope is that as our operating budget improves, and we can move some of these maintenance projects to the operating budget and use these funds for our small and mid-sized capital improvement projects.

Again, 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. This past May voters approved \$7 million in bonds to fund projects recommended by the Citizen Bond Task Force.

The other funding source we use for major projects is the 1/2¢ Optional Sales Tax (Economic Development Fund). Currently a plan for funding the rehabilitation and upgrade of our downtown streets has been adopted by Council. These improvements were identified by a citizen committee working in concert with a consultant and city staff in 2003. \$5 million in Certificates of Obligation have been sold to fund the next phase of our Downtown Revitalization Project.

GENERAL PROJECT FUND

The downtown revitalization plan meets the vision element to “Enable Growth and Revitalization” following the guiding principle of “Promoting quality growth following the established master plan”. In this case we are following the adopted Downtown Revitalization Master Plan adopted by City Council.

Overall, having this fund has allowed us to do those projects (whether maintenance or capital) without putting a greater burden on our tax payers. Projects here are done on a cash basis, so there is no lingering debt payment to contend with. Therefore the greatest impact to our operating budget from this fund is to help keep our maintenance and operations tax rate low. To fund the general projects recommended this year of \$396,080 from this fund would have required approximately three (3) additional cents on the tax rate for one year.

GENERAL PROJECTS FUND

Anticipated Cash Flow

RESOURCES	ACTUAL 2005 - 06	ACTUAL 2006 - 07	ACTUAL 2007 - 08	ACTUAL 2008 - 09	PROJECTED 2009 - 10	ADOPTED 2010 - 11
Fund Balance	\$ 1,989,717	\$ 1,634,158	\$ 1,132,586	\$ 2,299,862	1,612,185	\$ 1,120,771
Revenues						
Special Assessment Fees	0	3,246	100	655		
Reimbursement - Clute	75,615	0	5,530			
Interest Income	57,968	64,001	52,791	19,030	6,000	8,000
Reimbursement - Grant	0	150,000				
Residual Transfer of Bond Funds	0	0	6,164			
Reimbursement - Misc	21,573	12,189		82,418		
Grant - Oyster Creek Clearing				367,356	753,585	
Transfer from General Fund	660,000	0	1,912,339		900,000	
Transfer from General Fund						
Projected y-e 2009-10 budget savings					200,000	
	815,156	229,436	1,976,924	469,459	1,859,585	8,000
Total Resources	\$ 2,804,873	\$ 1,863,594	\$ 3,109,510	2,769,321	3,471,770	1,128,771
EXPENDITURES	ACTUAL 2005 - 06	ACTUAL 2006 - 07	ACTUAL 2007 - 08	ACTUAL 2008 - 09	PROJECTED 2009 - 10	PROPOSED 2010 - 11
Previously Approved Projects	\$ 1,170,715	\$ 731,008	\$ 809,648	\$ 1,157,136	\$ 2,350,999	\$
Additional Proposed Projects						436,080
Total Expenditures	\$ 1,170,715	731,008	809,648	1,157,136	2,350,999	436,080
Ending Fund Balance	\$ 1,634,158	\$ 1,132,586	\$ 2,299,862	\$ 1,612,185	\$ 1,120,771	\$ 692,691

GENERAL PROJECTS FUND

Project History and Additional Proposed Projects

<i>EXPENDITURES</i>	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED	PROJECT
	APPROVED	BUDGET	YEARS	2006 - 07	2007 - 08	2008 - 09	2009 - 10	2010-11	TOTALS
Projects Completed and in Process: Projects in blue are completed									
Demolition Jobs	96 - 10	\$ 25,000	\$ 107,094	\$ 1,253	3,560	(350)	25,000		\$ 136,557
Hike and Bike Trail	*	178,000	230,595	124,452					355,047
Alden Lake Legal and Consulting						5,480			5,480
Transit	09-10	150,000					150,000		150,000
Bunker Gear	09-10	82,500					82,500		82,500
<u>FACILITIES:</u>									
Air Conditioning Replacements	97 - 09	210,000	105,456	13,937	31,431	16,517			167,341
Recreation Center Roof	03-05	370,000	629,960	33,677					663,637
Repaint Rec Center exterior	08-09	59,000				49,000			49,000
Repaint Locker rooms and benches	08-09	13,400				10,531			10,531
Rec Center Digital Security Camera	08-09	17,800				17,800			17,800
Paint Rec Center Hallway	07-08	9,100			8,314				8,314
Replace Carpet in Rec Center	07-08	4,500			4,500				4,500
Rec Center Gutters	08-09	21,000							-
Records Storage Personnel	09-10	20,000					20,000		20,000
Generator at Service Center	09-10	55,000					75,000		75,000
Replace carpet in Police Building	08-09	27,300				28,074			28,074
Maclean Park Improvements	05-07	44,000	23,067	22,542					45,609
Dance Floor Replacement Civic Center	07-08	25,000			24,215				24,215
Civic Center Fountain Pump House	07-08	20,000			1,450	25,271			26,721
Civic Center Carpet	07-08	61,000			49,688				49,688
Self Contained Breathing Apparatus	05-06	40,000		35,615					35,615
Alternative Fuel Site	*	50,000	2,500	200,574					203,074
GIS Protocols for Developers	07-08	50,000					50,000		50,000
Vertical Benchmark	08-09	16,000					16,000		16,000
GIS (Drainage Component)	08-09	100,000					100,000		100,000
Bunker Renovation Program	07-09	40,000	-		18,194	18,799			36,993
Defibrillator	07-08	7,500			1,299				1,299
Golf Course Storm Warning Alert System	08-09	1,500					0		-
Golf Course Maintenance Cover	08-09	18,000				25,888			25,888
Irrigation Lake Aerator	08-09	7,500							-
Court Renovation	*	3,600	3,600	16,875					20,475
Finish Emergency Operation Center / Dispatch	08-09	300,000					300,000		300,000
Court Architect / F&E	07-08	350,000			102,145	127,219	120,636		350,000
Radio Communications	07-10	665,387			156,132	280,189	223,446		659,767
Fiber Optic Cable	**	70,000			67,523				67,523
Shy Pond Erosion Control	09-10	45,000					55,000		55,000
<u>PAVING:</u>									
Sidewalks / ADA Ramps	96 - 10	581,000	265,285	4,079	17,729	11,898	195,373		494,364
Sidewalks - Dixie Dr. Pine to Blunck	07-08	124,000			108	93,711			93,819
Sidewalk - Plantation Dr - Oaks of Flagridge	08-09	52,500					44,410		44,410
Pedestrian Crosswalk Dixie and Teal	06-07			6,150	4,910				11,060
Abner Jackson / This Way Signal	06-07	150,000		23,037	167,718	1,875			192,630
Plantation Dr Repair	07-08	120,000			68,314	57,230			125,544
Jasmine Reconstruction					82,418				82,418
Dunbar Parking Lot Overlay	08-09	83,000				76,383			76,383
Willenburg Paving						11,108			11,108
Sycamore / OCD Traffic Light	**								-
Marigold Asphalt Overlay	09-10	4,200					4,200		4,200
Replacement of Driveways	09-10	165,000					110,000		110,000

GENERAL PROJECT FUND

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

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

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

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

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

**CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

General Projects

PROJECTS INCLUDED ON PARKS CIP LAST YEAR

General Projects

19-Aug-10

Items in red are new Items in blue rated by council last year

LINE #	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2010-11		1-3 YRS		3-5 YRS		6-10 YRS		10+ YEARS		FUTURE BOND ISSUE	
1	75,000	SIDEWALKS	SW - 2	SIDEWALKS/ADA (annual)	GP	75000										
2	-	OTHER	OT - 1	TRANSIT Annually for 3 YEARS PREVIOUSLY APPROVED												
3	233,280	FACILITY	F - 99A	IMPROVE RADIO COMMUNICATION	GP	233280										
4	42,800	FACILITY	F - 152	RECORDS STORAGE	GP	42800										
5	15,000	FACILITY	F - 15	AIR CONDITIONING REPLACEMENTS (annual)	GP	15000										
6	30,000	FAC-GOLF	F - 78	BUNKER RENOVATION (ANNUALLY)	GP	30000										
7	40,000	FACILITY	F -	PURCHASE PROPERTY FOR NEW SUGGS PARK ENTRANC	GP	40000										
7	150,000	FACILITY	F - 155	MACLEAN JOGGING TRAIL REPAIRS	ST	150000										
8	25,000	DEMO	DEMO	DEMO OF CONDEMNED BLDGS (ANNUALLY)			GP	25000								
9	94,400	FACILITY	F - 135	CIVIC CENTER CHAIRS			GP	94400								
10	50,000	DEMO	DEMO - 2	DEMO OF BUCCANEER APTS			GP	50000								
11	60,000	FACILITY	F - 156	DUNBAR RESTROOM NORTHWEST SIDE			GP	60000								
12	80,000	FACILITY	F - 96	REPLACE REC CENTER HVAC CHILLER COILS			GP	80000								
13	24,000	FACILITY	F - 98	MULCH SITE DRIVEWAY			GP	24000								
14	116,000	FACILITY	F - 128	DUNBAR FOOTBALL FIELD LIGHTS			GP	116000								
15	62,000	SIDEWALKS	SW - 12	LAKE ROAD SIDEWALK (TRAIL)			GP	62000								
16	39,000	FACILITY	F - 112	REPLACE REC CENTER BOILER			GP	39000								
17	50,000	FACILITY	F - 88	REMODEL POLICE OFFICES			GP	50000								
18	17,500	FACILITY	F - 72	TRUCK SHOP A/C			GP	17500								
19	30,000	FAC-GOLF	F - 133	CART PATH EXTENSION (GOLF)			GP	30000								
20	75,000	FACILITY	F - 41	SERVICE CENTER MEDICAL DR ENTRANCE			GP	75000								
21	75,000	FACILITY	F - 55	LARGE TRUCK WASH DOWN AREA			GP	75000								
22	40,000	FACILITY	F - 90	SERVICE CENTER ASPHALT OVERLAY			GP	40000								
23	25,000	SIDEWALKS	SW - 15	OM ROBERTS WALK			GP	25000								
24	108,000	FACILITY	F - 153	MADGE GRIFFITH PARK LIGHTING			GP	108000								
25	200,000	FACILITY	F - 167	REPLACE LIGHTING ON BOTH FIELDS AT SUGGS			GP	200000								
26	125,000	STREET	ST - 42	TRAFFIC SIGNAL PRIORITY CONTROL					GP	125000						
27	100,000	STREET	ST - 102	PLANTATION SPUR					GP	100000						
28	140,000	FACILITY	F - 109	MACLEAN ADULT SOFTBALL RESTROOM					GP	140000						
29	30,000	FACILITY	F - 144	JASMINE TENNIS CT FENCE REPL					GP	30000						
30	225,000	FACILITY	F - 137	YSC COMPLEX PARKING - BACK					GP	225000						
31	15,000	ENGINEER	EN - 1	VERTICAL BENCH MARK GRID PHASE 2					GP	15000						
32	8,100	ENGINEER	EN - 2	LOW RESOLUTION AERIALS					GP	8100						
33	10,000	FACILITY	F - 102	FIRE STATION STORAGE ROOM					GP	10000						
34	18,000	FACILITY	F - 164	NEW BACKSTOPS AT SUGGS FIELD					GP	18000						
35	25,000	SIDEWALKS	SW - 7	LAKE ROAD @ TIMBERCREEK SUBDIVISION					GP	25000						
36	15,000	SIDEWALKS	SW - 16	LJ MANOR WALK -GARLAND / PLANTATION					GP	15000						
37	82,800	ENGINEER	EN - 3	HIGH RESOLUTION AERIALS					GP	82800						
38	50,000	ENGINEER	EN - 4	GIS - (TO BE PHASED)					GP	50000						
39	27,200	FACILITY	F - 50	ATHLETIC FIELD PARKING LOT PAVING (MADGE/GATOR)					GP	27200						

**CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

General Projects

PROJECTS INCLUDED ON PARKS CIP LAST YEAR

General Projects

19-Aug-10

Items in red are new Items in blue rated by council last year

LINE #	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE BOND ISSUE	
40	41	125,000	FACILITY	F - 57	VEHICLE CANOPY AT SERVICE CENTER						
41	42	24,000	FACILITY	F - 100	COUNCIL VIDEO TAPING						
42	43	50,000	FACILITY	F - 110	EXPAND REC CENTER CHECK IN STATION						
43	44	75,000	FAC-GOLF	F - 147	IRRIGATION LAKE DREDGING						
44	45	75,000	FACILITY	F - 159	ADD SECURITY LIGHTING TO MACLEAN TRAIL				GP	75000	
45	46	42,500	STREET	ST - 95	OCD PEDESTRIAN CROSSINGS				GP	42500	
46	47	34,750	STREET	ST - 99	JASMINE HALL PARKING LOT OVERLAY				GP	34750	
47	48	15,000	FACILITY	F - 162	BERMUDA GRASS & IRRIGATION ZONE AT LITTLE SUGGS				GP	15000	
48	49	80,000	STREET	ST - 98	WILLENBERG ASPHALT OVERLAY				GP	80000	
49	50	99,000	FAC-GOLF	F - 143	PURCHASE LAND NEXT TO GOLF COURSE ENTRANCE				GP	99000	
50	51	56,200	FACILITY	F - 94	GYMNASIUM WALL				GP	56200	
51	52	27,000	FACILITY	F - 163	ADDITIONAL ASPHALT PARKING AT SUGGS				GP	27000	
52	53	23,100	STREET	ST - 66	MEDIAN RESTORATION				GP	23100	
53	54	8,700	STREET	ST - 80	MEDICAL DRIVE STREETLIGHTS				GP	8700	
54	55	100,000	FAC-GOLF	F - 105	DE-WATERING LAKE SYSTEM				GP	100000	
55	56	85,000	FACILITY	F - 122	CONCRETE JASMINE PARKING LOT				GP	85000	
56	57	75,000	FACILITY	F - 165	NEW CONCESSION AT SUGGS FIELD				GP	75000	
57	58	10,000	FAC-GOLF	F - 75	IRRIGATION LAKE AERATOR				GP	10000	
58	59	96,000	FAC-GOLF	F - 148	ADDITIONAL PARKING PAVING				GP	96000	
59	60	78,750	STREET	ST - 43	PLANTATION DRIVE CURB REPLACEMENT				GP	78750	
60	61	175,000	STREET	ST - 100	PLANTATION/GARLAND TRAFFIC SIGNAL				GP	175000	
61	62	225,000	FACILITY	F - 111	REPLACED GLAZED WINDOWS IN GYM				GP	225000	
62	63	12,000	FACILITY	F - 168	ADDITION OF TWO NEW BATTING CAGES AT SUGGS				GP	12000	
63	64	20,000	FAC-GOLF	F - 74	STORAGE BUILDING / OUTDOOR SCOREBOARD				GP	20000	
64	65	72,000	FACILITY	F - 125	ADD 4 TENNIS COURTS TO MACLEAN				GP	72000	
65	66	15,000	FACILITY	F - 141	DAY USE SITE PLAN FOR WILDERNESS PARK				GP	15000	
66	67	25,000	FACILITY	F - 166	PRESS BOX BUILDING AT LITTLE SUGGS				GP	25000	
67	68	120,490	STREET	ST - 24	CHESTNUT EXTENSION				GP	120490	
68	69	15,000	FAC-GOLF	F - 86	DRIVING RANGE CANOPY				GP	15000	
69	70	1,980,000	FACILITY	F - 139	DEVELOP SKATE PARK @MACLEAN PARK				GP	1980000	
70	71	150,000	FAC-GOLF	F - 149	CLUBHOUSE EXPANSION				GP	150000	
71	72	16,000	FAC-GOLF	F - 151	PAVILLION TENT				GP	16000	
72	73	20,000	FACILITY	F - 160	ADD ADDITIONAL BASKETBALL COURT AT MAC PARK				GP	20000	
73	74	40,000	FACILITY	F - 170	BLEACHERS AT SUGGS				GP	40000	
74	75	150,000	FAC-GOLF	F - 83	ENCLOSED PAVILION AREA				GP	150000	
75	76	150,000	FACILITY	F - 121	COMPLETE PAVILION AT MACLEAN PARK				GP	150000	
76	77	200,000	FACILITY	F - 127	RANGER STATION /RV PARK @ DCBP				GP	200000	
77	78	8,000	FAC-GOLF	F - 150	WALK-IN COOLER				GP	8000	
78	79	60,000	FACILITY	F - 157	BOAT RAMP / PIER AT WILDERNESS PARK				GP	60000	
79	80	30,000	FACILITY	F - 161	ADD SAND VOLLEYBALL COURTS AT MACLEAN				GP	30000	

**CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

General Projects

PROJECTS INCLUDED ON PARKS CIP LAST YEAR

General Projects

19-Aug-10

Items in red are new Items in blue rated by council last year

LINE #	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE BOND ISSUE	
80	81	50,000	FACILITY	F - 169	STEEL BUILDING COVER FOR BATTING CAGES AT SUGGS					GP	50000
81	82	385,000	SIDEWALKS	SW - 18	DEVELOP POCKET PARK TRAIL						CO 385000
82	83	500,000	SIDEWALKS	SW - 19	DOW CENTENNIAL TRAIL EXPANSION						CO 500000
83	84	735,000	STREET	ST - 86	S. PARKING PLACE (DOWNTOWN REVITALIZATION PLAN)						CO 735000
84	85	250,000	FACILITY	F - 115	DUNBAR PAVILION RESTROOM						CO 250000
85	86	369,075	STREET	ST - 38	PIN OAK / PIN OAK CT						GO 369075
86	87	467,775	STREET	ST - 29	HICKORY - MIMOSA TO OLEANDER						GO 467775
87	88	341,985	STREET	ST - 32	LOTUS FROM HICKORY TO S. YAUPON						GO 341985
88	89	501,245	STREET	ST - 35	OLEANDER - HICKORY TO MAPLE						GO 501245
89	90	381,150	STREET	ST - 36	BOIS D ARC						GO 381150
90	91	662,550	STREET	ST - 39	NORTH SHADY OAKS						GO 662550
91	92	416,000	STREET	ST - 101	SLEEPY HOLLOW SUBDIVISION ASPHALT OVERLAY						GO 416000
92	93	206,500	SIDEWALKS	SW - 11	PLANTATION VILLAS / ST MICHAEL'S						GO 206500
93	94	447,300	STREET	ST - 45	FOREST OAKS LANE						GO 447300
94	95	205,000	STREET	ST - 81	PLANTATION PLANTANTION CT TO TURNOUT						GO 205000
95	96	420,000	STREET	ST - 78	S YAUPON - WALNUT TO OLEANDER						GO 420000
96	97	735,000	STREET	ST - 85	N. PARKING PLACE (DOWNTOWN REVITALIZATION PLAN)						CO 735000
97	98	2,400,000	FACILITY	F - 119	DUNBAR FOOTBALL COMPLEX						GO 2400000
98	99	3,990,000	STREET	ST - 91	CIRCLE WAY (DOWNTOWN REVITALIZATION PLAN)						CO 3990000
99	100	1,355,000	STREET	ST - 83	WEST WAY (DOWNTOWN REVITALIZATION PLAN)						CO 1355000
100	101	1,450,000	STREET	ST - 94	PLANTATION DR -SYCAMORE TO DIXIE						GO 1450000
101	102	720,000	STREET	ST - 84	GATEWAYS ((DOWNTOWN REVITALIZATION PLAN)						GO 720000
102	103	1,000,000	DRAINAGE	D - 13	FLAG LAKE DRAINAGE						GO 1000000
103	104	250,000	FACILITY	F - 120	GIRLS SOFTBALL RESTROOM FACILITY						CO 250000
104	105	1,415,400	STREET	ST - 72	PLANTATION-SYCAMORE TO 332 TURNOUT 4-LN						GO 1415400
105	106	500,000	SIDEWALKS	SW - 17	CONNECT DOW CENTENNIAL TRAIL TO WILDERNESS						CO 500000
106	107	500,000	DRAINAGE	D - 23	LAKE SEALY / LAKE JACKSON OUTFALL DITCH						GO 500000
107	108	209,475	STREET	ST - 6	BALSAM PAVING						GO 209475
108	109	557,025	STREET	ST - 7	WILLENBERG PAVING						GO 557025
109	110	325,610	STREET	ST - 96	QUIET ZONES						GO 325610
110	111	1,384,950	STREET	ST - 13A	SOUTHERN OAKS - SOUTH OF WILLOW DR						GO 1384950
111	112	1,408,575	STREET	ST - 13B	SOUTHERN OAKS - NORTH OF WILLOW DR						GO 1408575
112	113	400,000	SIDEWALKS	SW - 20	COMPLETE MALL TO COLLEGE TRAIL						GO 400000
113	114	120,000	DRAINAGE	D - 39	DITCH 9 ENCLOSURE						GO 120000
114	115	1,000,000	FACILITY	F - 12	CITY HALL EXPANSION						GO 1000000
115	116	750,000	FACILITY	F - 28	SERVICE CENTER EXPANSION						GO 750000
116	117	247,800	FACILITY	F - 54	RASCO / LITTLE LEAGUE PARKING EXPANSION						CO 247800
117	118	175,000	FACILITY	F - 113	YSC PARKING AT LAKE AND OAK						CO 175000
118	119	150,000	FACILITY	F - 158	YOUTH SOCCER STORAGE BUILDING						CO 150000
119	120	3,480,750	STREET	ST - 12	S. HOLLOW SUBDIVISION - CONCRETE						GO 3480750

**CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

General Projects
PROJECTS INCLUDED ON PARKS CIP LAST YEAR

General Projects

19-Aug-10

Items in red are new items in blue rated by council last year

LINE #	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE BOND ISSUE	
120	121	523,320	STREET	ST - 73	MEDICAL DR - SEA CENTER TO CANNA 2-LN					GO	523320
121	122	300,200	FAC-GOLF	F - 79	DRIVING RANGE EXPANSION					CO	300200
122	123	2,250,000	FACILITY	F - 101	FIRE STATION #3					GO	2250000
123	124	1,320,000	FACILITY	F - 117	PEE WEE/PIXIE COMPLEX @ MADGE GRIFFITH					GO	1320000
124	125	787,500	STREET	ST - 5	PLANTATION DRIVE 2 LANE BRIDGE					GO	787500
125	126	110,000	DRAINAGE	D - 31	ANCHUSA DITCH RENEWAL	GO	110000				
126	127	15,000	DRAINAGE	D - 34	TIMBERCREEK OUTFALL	GO	15000				
127	128	400,000	DRAINAGE	D - 38	WILLOW/BLOSSOM DRAINAGE	GO	400000				
128	129	135,500	DRAINAGE	D - 40	OAK DR #2 STRUCTURE CROSSING OLEANDER	GO	135500				
129	130	170,400	DRAINAGE	D - 41	OAK DR #2 STRUCTURE CROSSING WALNUT	GO	170400				
130	131	164,100	DRAINAGE	D - 42	OAK DR #2 STRUCTURE CROSSING MIMOSA	GO	164100				
131	132	125,000	DRAINAGE	D - 43	S YAUPON # 4 STRUCTURE XING OLEANDER	GO	125000				
132	133	67,500	DRAINAGE	D - 44	S YAUPON # 4 STRUCTURE XING LOTUS	GO	67500				
133	134	119,200	DRAINAGE	D - 45	S YAUPON # 4 STRUCTURE XING WALNUT	GO	119200				
134	135	119,800	DRAINAGE	D - 46	S YAUPON # 4 LINE DITCH 332 TO WALNUT	GO	119800				
135	136	55,900	DRAINAGE	D - 47	S ELM #5 STRUCTURE XING OLEANDER	GO	55900				
136	137	30,900	DRAINAGE	D - 48	S ELM #5 REPLACE 120" STL PIPE WITH LINE	GO	30900				
137	138	93,300	DRAINAGE	D - 49	S ELM #5 STRUCTURE XING WALNUT	GO	93300				
138	139	248,500	DRAINAGE	D - 50	MAGNOLIA #5 LINE DITCH 332 TO OLEANDER	GO	248500				
139	140	60,000	DRAINAGE	D - 51	UPPER SLAVE DITCH RENEWAL	GO	60000				
140	141	398,000	STREET	ST - 71	CAMELLIA-WINDING WAY TO YAUPON		GO	398000			
141	142	535,000	STREET	ST - 74	MAGNOLIA - GARDENIA TO SH 332		GO	535000			
142	143	714,000	STREET	ST - 75	MAGNOLIA - ACACIA TO GARDENIA		GO	714000			
143	144	407,000	STREET	ST - 76	GARDENIA - MAGNOLIA TO AZALEA		GO	407000			
144	145	506,500	STREET	ST - 87	CENTER WAY	CO	506500				
145	146	1,519,500	STREET	ST - 88	PARKING WAY	CO	1519500				
146	147	759,750	STREET	ST - 89	THAT WAY	CO	759750				
147	148	2,829,250	STREET	ST - 90	THIS WAY	CO	2279250			GO	550000
148	149	858,000	STREET	ST - 92	CENTER WAY					GO	858000
149	150	453,000	STREET	ST -	CHINABERRY -ELM TO AZALEA		GO	453000			
150	151	523,000	STREET	ST -	LAUREL - DITCH TO AZALEA		GO	523000			
151	152	817,000	STREET	ST -	COURTS		GO	817000			
152	153	1,000,000	STREET	ST -	ARTERIAL STREET SPOT REPAIRS	GO	1000000				

-	GENERAL PROJECT TOTALS	\$8,566,180	\$5,017,900	\$1,145,100	\$1,585,490	\$2,854,000	\$37,402,185
54,753,855							

	FUNDING SOURCES	FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE BOND ISSUE
GP:	GENERAL PROJECT FUND	\$436,080	\$1,170,900	\$1,145,100	\$1,585,490	\$2,854,000	\$0
GO:	GENERAL OBLIGATION BONDS	\$2,915,100	\$3,847,000	\$0	\$0	\$0	\$27,829,185

**CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

General Projects
PROJECTS INCLUDED ON PARKS CIP LAST YEAR

General Projects

19-Aug-10

Items in red are new Items in blue rated by council last year

LINE #	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS	FUTURE BOND ISSUE
		CO:		CERTIFICATES OF OBLIGATION	\$5,065,000	\$0	\$0	\$0	\$0	\$9,573,000
		ST:		ECONOMIC DEVELOPMENT (HALF CENT SALES TAX)	\$150,000	\$0	\$0	\$0	\$0	\$0
		BG:		COMMUNITY DEVELOPMENT BLOCK GRANT	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE SOURCES					\$8,566,180	\$5,017,900	\$1,145,100	\$1,585,490	\$2,854,000	\$37,402,185

NOTE: The five (5) year capital improvement plan (CIP) is only a planning document. The CIP is revised at least annually and many times throughout the year as per need, at which time new projects are identified and old projects are moved, deleted or completed.

UTILITY PROJECT FUND

Utility Projects provides funding for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in this fund are transfers from the Utility Fund and interest income and in rare cases from the General Fund. It is the policy of the City to transfer positive budget variances in the Utility Fund to the Utility Projects Fund, once the minimum Utility Fund balance is achieved.

In FY04-05, we are able to use reimbursed construction period interest from the Texas Water Development loan for the wastewater treatment construction. This reimbursement was made to the Utility Debt Service Fund. This made it unnecessary to transfer funds from the Utility Fund for Debt Service. Instead the transfers were made to this fund. In total \$2,753,714 were transferred to this fund as a result of the interest reimbursement.

A fund balance of \$500,000 is the regular goal for this fund. Based on our FY10-11 budget the balance available will be \$676,451. At the April 14, 2010 capital projects workshop no priorities or projects were set for this fund. The Public Works Director and Utility Superintendent have suggested the following projects for funding in FY10-11:

*Wedgewood water line	\$115,000
*Blossom sewer line	<u>118,651</u>
	\$233,651

*Because of revenue reductions for estimated FY09-10 and projected FY10-11, only one of these projects will be able to be funded in FY10-11. Final determination of which project will be done based off the recommendation of the Public Works Director.

UTILITY PROJECTS FUND

Vision Process

One of the FY2006-07 goals set by City Council was to:

Reorganize C.I.P. Document

- break into maintenance and capital
- prioritizing items
- Modify timelines (1 yr, 3-5, 5-10, 10+)

This goal was under the objective to “Reorganize CIP document to better prioritize projects”. This was under the Vision Element to “Maintain Infrastructure”.

This goal was accomplished in large part as the result of an April 9, 2007 C.I.P. Workshop with City Council. Working with staff, City Council rated and prioritized projects in two areas; “Capital” and “Maintenance Projects”. Those were then combined into one set of priorities. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years, and “future bond issues.” In April of 2010, City Council held its fourth annual C.I.P. Workshop to continue the efforts of its visioning process.

IMPACT ON OPERATING BUDGET

Council did authorize an emergency repair to the Pin Oak sewer line at Sycamore in the amount of \$66,602 in FY09-10. In actuality most major projects for water/sewer have been funded in the past few years by Revenue Bonds. As noted above, either the Wedgewood water line or the Blossom sewer line will be done in FY10-11, but not both.

UTILITY PROJECTS FUND

Anticipated Cash Flow

RESOURCES	ACTUAL 2005 - 06	ACTUAL 2006 - 07	ACTUAL 2007 - 08	ACTUAL 2008 - 09	ESTIMATED 2009 - 10	ADOPTED 2010 - 11
Cash Balance	\$ 2,387,940	\$ 1,972,977	\$ 809,007	\$ 479,759	\$ 391,303	\$ 676,451
Revenues						
Interest Income	\$ 103,294	\$ 76,545	\$ 19,705	\$ 4,384	\$ 1,750	\$ 1,700
Transfer from Utility Fund	175,000	0	0		350,000	
Transfer from WWTP Construct	0	0	102,258	0		
Transfer from Utility Fund	0	0	0	0		
	<u>\$ 278,294</u>	<u>\$ 76,545</u>	<u>\$ 121,963</u>	<u>\$ 4,384</u>	<u>\$ 351,750</u>	<u>\$ 1,700</u>
Total Resources	<u>\$ 2,666,234</u>	<u>\$ 2,049,522</u>	<u>\$ 930,970</u>	<u>\$ 484,143</u>	<u>\$ 743,053</u>	<u>\$ 678,151</u>

EXPENDITURES	ACTUAL 2005 - 06	ACTUAL 2006 - 07	ACTUAL 2007 - 08	ACTUAL 2008 - 09	ESTIMATED 2009 - 10	ADOPTED 2010 - 11
Previously Approved Project	\$ 693,257	\$ 1,240,515	\$ 451,211	\$ 92,840	\$ 66,602	\$ 0
Additional Proposed Projects					0	233,651
Total Expenditures	<u>\$ 693,257</u>	<u>\$ 1,240,515</u>	<u>\$ 451,211</u>	<u>\$ 92,840</u>	<u>\$ 66,602</u>	<u>\$ 233,651</u>
Ending Cash Balance	<u>\$ 1,972,977</u>	<u>\$ 809,007</u>	<u>\$ 479,759</u>	<u>\$ 391,303</u>	<u>\$ 676,451</u>	<u>\$ 444,500</u>

UTILITY PROJECTS FUND
Project History and Additional Proposed Projects

EXPENDITURES	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROJECT
	APPROVED	BUDGET	YEARS	2006 - 07	2007 - 08	2008 - 09	2009 - 10	2010 - 11	TOTALS
Projects Completed and in Process: (projects in blue are completed)									
WATER PROJECTS:									
Meter Replacement Program	02-09	811,000	539,776	-	102,624	92,840			735,240
									0
Total Water Projects		811,000	539,776	0	102,624	92,840	0	0	735,240
SEWER PROJECTS:									
Lift Station Upgrades		466,232	159,094		325,979				485,073
Pin Oak / Sycamore Sewer							66,602		66,602
Total Sewer Projects		466,232	159,094	0	325,979	0	66,602	0	551,675
OTHER PROJECTS / EQUIPMENT :									
Blower variable speed drives	05-06	175,000	19,733	136,916	22,608				179,257
Elevated Storage Tank	04 -05, 05-06	1,575,000	486,568	1,103,599					1,590,167
Total Other Projects / Equipment		1,750,000	506,301	1,240,515	22,608	0	0	0	1,769,424
Total Water and Sewer Projects		3,027,232	1,205,171	1,240,515	451,211	92,840	66,602	0	3,056,339
New Projects Proposed for 2010-2011									
Wedgewood Water Line								115,000	115,000
Blossom Sewer Line								118,651	118,651
Total Proposed Projects								233,651	233,651
Total Expenditures		\$ 3,027,232	\$ 1,205,171	\$ 1,240,515	\$ 451,211	\$ 92,840	\$ 66,602	\$ 233,651	\$ 3,289,990

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

This plan is designed to set Capital Project priorities for the future, and to designate projects that will soon need to appear on the plan. This plan includes projects that may be funded from several sources, including bond issues.

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

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

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

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

CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

Utility Projects

02-Jul-10

	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION	FY 2010-11		1-3 YRS		3-5 YRS		6-10 YRS		10+ YEARS		FUTURE BOND ISSUE	
42	75,000	WATER	WAT	- 8	OYSTER CREEK DR - CIRCLE WAY TO YAUPON					UP	75,000					
43	75,000	WATER	WAT	- 9	OYSTER CREEK DR - YAUPON TO FOREST DRIVE					UP	75,000					
44	145,000	WATER	WAT	- 10	FOREST DRIVE OCD TO REDBUD					UP	145,000					
45	55,000	WATER	WAT	- 11	CARDINAL					UP	55,000					
46	150,000	WATER	WAT	- 12	WILLOW DRIVE - PERSIMMON TO REDBUD					UP	150,000					
47	55,000	WATER	WAT	- 13	CLOVER					UP	55,000					
48	75,000	WATER	WAT	- 14	HYACINTH			UP	75,000							
49	75,000	WATER	WAT	- 16	CENTER WAY - NARCISSUS TO SYCAMORE					UP	75,000					
50	27,000	WATER	WAT	- 17	OYSTER CREEK COURT					UP	27,000					
51	65,000	WATER	WAT	- 31	S. CEDAR WATER IMPROVEMENTS							UP	65,000			
52	1,500,000	WATER	WAT	- 33	PUMP STATION, GROUND STORAGE TANK										RB	1,500,000
53	110,000	WATER	WAT	- 34	METER REPLACEMENT (each year)			UP	110,000							
54	120,000	WATER	WAT	- 38	WATER DISTRIBUTION PUMP UPGRADES (BOND FUNDS)	OT	120,000									
55	500,000	WATER	WAT	- 40	NORTH SIDE WATER TRANSMISSION										RB	500,000
56	53,500	WATER	WAT	- 42	IRON SEQUESTERING								UP	53,500		
57	1,350,000	WATER	WAT	- 43	REPAINT TANKS (balsam, dow, beechwood) 450K EA			RB	450,000	RB	450,000	RB	450,000			
58	200,000	WATER	WAT	- 44	YAUPON WATER MAIN EXTENSION										RB	200,000
59	67,500	WATER	WAT	- 45	WATER PRODUCTION SCADA RADIO			UP	67,500							
60	30,000	WATER	WAT	- 46	FENCE - BEECHWOOD WATER PLANT			UP	30,000							
61	42,000	WATER	WAT	- 47	CARNATION 100-300 BLOCK								UP	42,000		
62	44,000	WATER	WAT	- 48	BLACKGUM CT								UP	44,000		
63	47,000	WATER	WAT	- 49	CHESNUT 100, 200 BLOCK								UP	47,000		
64	126,000	WATER	WAT	- 50	CORKWOOD 100 & 200 BLOCK								UP	126,000		
65	25,000	WATER	WAT	- 51	LEEDER CT								UP	25,000		
66	23,000	WATER	WAT	- 52	LOTUS CT								UP	23,000		
67	263,000	WATER	WAT	- 53	MAGNOLIA 700,800,900										OT	263,000
68	199,000	WATER	WAT	- 54	PETUNIA 200,300 & 400								UP	199,000		
69	149,000	WATER	WAT	- 55	POINSETTIA 100-400 BLOCK								UP	149,000		
70	32,000	WATER	WAT	- 56	POPULAR CT								UP	32,000		
71	55,000	WATER	WAT	- 57	SAGE								UP	55,000		
72	53,000	WATER	WAT	- 58	SWEETGUM CT			UP	53,000							
73	92,000	WATER	WAT	- 59	SYCAMORE 800 BLOCK								UP	92,000		
74	61,000	WATER	WAT	- 60	THIS WAY 200 BLOCK TO 301								UP	61,000		
75	115,000	WATER	WAT	- 61	WEDGEWOOD			UP	115,000							
76	104,000	WATER	WAT	- 62	WHITE OAK & WHITE OAK CT			UP	104,000							
77	131,000	WATER	WAT	- 63	WISTERIA 100, 500, 600 BLOCK								UP	131,000		
78	79,000	WATER	WAT	- 64	WELL 15 EMERGENCY POWER			UP	79,000							
79	61,507	WATER	WAT	- 67	AVOCADO CT								UP	61,507		
80	82,076	WATER	WAT	- 68	BALSAM						UP	82,076				
81	112,338	WATER	WAT	- 69	BOUGAINVILLEA			UP	112,338							
82	76,933	WATER	WAT	- 70	BUTTERCUP								UP	76,933		

**CITY OF LAKE JACKSON
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

Utility Projects

02-Jul-10

	COST CURR \$	PROJECT TYPE	PROJ #	PROJECT DESCRIPTION						FUTURE BOND ISSUE				
					FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS					
83	69,230	WATER	WAT	- 71	CACAO						UP	69,230		
84	147,421	WATER	WAT	- 72	CHESTNUT						UP	147,421		
85	95,453	WATER	WAT	- 73	COFFEE						UP	95,453		
86	97,908	WATER	WAT	- 74	COTTONWOOD						UP	97,908		
87	34,135	WATER	WAT	- 75	CREPE MYRTLE CT						UP	34,135		
88	75,000	WATER	WAT	- 76	CHLORINE ADDITION						UP	75,000		
89	85,000	WATER	WAT	- 77	GROUND STORAGE CLEANING						UP	85,000		
90	455,978	WATER	WAT	- 78	DOGWOOD						UP	455,978		
91	159,372	WATER	WAT	- 79	FOREST OAKS						UP	159,372		
92	14,496	WATER	WAT	- 80	GARLAND / HEATHER LAND						UP	14,496		
93	44,687	WATER	WAT	- 81	GREENBRIAR						UP	44,687		
94	130,840	WATER	WAT	- 82	HICKORY						UP	130,840		
95	1,207,968	WATER	WAT	- 83	HUCKLEBERRY						UP	1,207,968		
96	337,814	WATER	WAT	- 84	HUISACHE						UP	337,814		
97	24,827	WATER	WAT	- 85	HUISACHE CT						UP	24,827		
98	79,445	WATER	WAT	- 86	IRONWOOD						UP	79,445		
99	220,668	WATER	WAT	- 87	LOTUS CT						UP	220,668		
100	54,251	WATER	WAT	- 88	NASTURTIUM						UP	54,251		
101	49,014	WATER	WAT	- 89	OLEANDER CT						UP	49,014		
102	116,738	WATER	WAT	- 90	PANSY PATH						UP	116,738		
103	89,659	WATER	WAT	- 91	PERSIMMON						UP	89,659		
104	206,969	WATER	WAT	- 92	PETUNIA						UP	206,969		
105	195,683	WATER	WAT	- 93	RAINTREE						UP	195,683		
106	167,218	WATER	WAT	- 94	S YAUPON						UP	167,218		
107	321,235	WATER	WAT	- 95	SOUTHERN OAKS						UP	321,235		
108	91,556	WATER	WAT	- 96	SUGAR CANE TRACE						UP	91,556		
109	106,960	WATER	WAT	- 97	TALISMAN						UP	106,960		
110	41,158	WATER	WAT	- 98	THISTLE CT						UP	41,158		
111	1,500,000	WATER	WAT	- 29	NEW ELEVATED STORAGE TANK								RB	1,500,000
	0													
TOTAL UTILITY CONSTRUCTION PROJECTS						\$1,908,353	\$2,105,937	\$2,831,490	\$3,842,910	\$3,976,228		\$7,283,000		

19,227,480

					FUNDING SOURCES					FUTURE BOND ISSUE	
					FY 2010-11	1-3 YRS	3-5 YRS	6-10 YRS	10+ YEARS		
UP:				UTILITY PROJECT FUND	\$0	\$1,655,937	\$2,381,490	\$3,392,910	\$3,976,228		\$0
RB:				REVENUE BONDS	\$1,650,000	\$450,000	\$450,000	\$450,000	\$0		\$7,020,000
OT:				OTHER	\$258,353	\$0	\$0	\$0	\$0		\$263,000
SR:				STATE REVOLVING FUND	\$0	\$0	\$0	\$0	\$0		\$0
BG:				COMMUNITY DEVELOPMENT BLOCK GRANT	\$0	\$0	\$0	\$0	\$0		\$0

TOTAL REVENUE SOURCES \$1,908,353 \$2,105,937 \$2,831,490 \$3,842,910 \$3,976,228 \$7,283,000

In the Fiscal Year 1995-96 Budget the following list of long-term projects identified by the Master Plan was presented for the first time in the Budget. Since the Master Plan has been adopted, it is appropriate to repeat this list.

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.

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 prison farm area, and Northeast Lake Jackson the area east of S.H. 288 and north of F.M. 2004. There are several utility projects that will be required to allow full development of these areas.

To spur growth in these areas these projects could be initiated by the city and financed through a Revenue Bond. All or some of the cost of these projects could be recouped by assessments to benefited developments.

A. Water Capacity Upgrades to fully serve the Northeast and Northwest Lake Jackson Growth areas will require:

New Water Well(s) up to three at \$200,000/each for a total of \$600,000 (CIP Project Wat-2)

New-Elevated Storage Tank, \$1,500,000 (CIP Project Wat-29)

Pump Station, Ground Storage Tank, \$1,500,000 (CIP Project Wat-33)

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

The following areas were identified as long range projects in the master plan but has moved to the forefront as core issues in the development of the prison farm areas, which has been acquired by private interests will

LONG TERM CAPITAL PROJECTS

(Retrieve LTD) 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 infrastructure will be provided.

Northwest Master Lift Station and Force Main \$1,000,000 (CIP Project Sew-52)

S.H. 288 Corridor Trunk Sewer Line \$1,000,000 (CIP Project Sew-51)

North side Water Transmission \$500,000 (CIP Project Wat-40)

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

The project (as presented by Retrieve LTD):

Alden:

- 990 acre mixed use development
- Approximately 1,800+ single family lots
- Housing Price Range: \$150,000 - \$275,000 (2009 \$)
- Projected to add over \$450 million in value (in 2009 \$) once built out
- 158 ac of detention
- The project will be phased over a 15 year period (depending on economy)
- A Municipal Management District (MMD) was created by Texas Legislature in 2009
- The City has revised its Planned Unit Development (PUD) ordinance to accommodate this type of development
- Developers will seek a Tax Incremental Reinvestment Zone (TIRZ) to help pay for infrastructure development
- Commercial area will not exceed 213 ac
- Multi-family is “capped” at 630 units
- The MMD will provide water, sewer, drainage specific to the project
- Current cost estimates to develop range from \$36 to \$40 million:
 - water \$3.5 million
 - sewer \$7.0 million
 - drainage \$12.4 million
 - detention \$13.2 million
 - other items under consideration:
 - *fire station \$2 million
 - *water tower \$2.4 million
 - *City’s cost of service
- The proposed TIRZ is expected topay from \$9 to \$12 million in these projects

Overall, based on preliminary estimates the overall project will cost \$95,176,978 to develop. The developer is expected to pay \$45,079,743of 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 based on 2009\$.

The next steps for this project are:

- Finalize consent to Management District creation
- 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.

This development will also have a major impact on the Brazoria County Airport and the surrounding properties. Unfortunately an effort to have the State deed some 324 acres around the airport from the prison system to Brazoria County was vetoed by the Governor. This will hinder efforts to develop this area and will also impact Alden.

The economy will heavily dictate as to the pace of development and whether this major development happens at all.

- 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.
- E. **Extension of Yaupon North of FM 2004** - \$4,000,000 extension of Yaupon from FM 2004 to the interchange on SH 288 north of FM 2004.

3. **Downtown Improvement:**

- A. **Downtown Drainage Outfall #3 Improvement** - was completed in FY99-00. This project increased the outfall under SH332 in the vicinity of Compass Bank and the new Civic Center. This project was part of a \$6.35 million bond issue approved by the voters on May 3, 1997.
- B. **The Civic Center and Civic Center Plaza** were completed in 2000 using 1/2 cent sales tax proceeds at a cost of just over \$4 million.
- C. **Downtown Revitalization** - a multi-phase project to redevelop our downtown streets has been adopted by City Council. This 15-year plan will cost approximately \$13 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 include 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 have been sold. Construction will begin late summer, early fall 2010.

4. **SH 288/332 Freeway Design Resolution** - The State of Texas is currently constructing \$85 million in major improvements along SH288/332. This multi-year project will include grade separations at This Way, Oak Drive and Plantation Drive. Along with this project, TxDOT is widening FM2004 from SH288 to Bus 288 from 2 lanes to 4 lanes. This includes an overpass over the Old Angleton Road and Missouri Pacific Rail line.

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



Oyster Creek

ECONOMIC DEVELOPMENT FUNDS



LAKE JACKSON

City of Enchantment

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.

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 it’s 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 \$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 has approved, an additional \$100,000 be budgeted through the 2012-13 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 phase of the downtown project is complete and design and engineering of Phase 2 is nearing the bid phase. \$5M in Certificates of Obligation have been issued to provide phase 2 construction funding. This fund will provide up to \$500,000 a year for 20 years to pay the debt service on the certificates.

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 has recommended for approval \$150,000 to repave drought damage to MacLean Jogging Trail. We will be looking at leveraging the \$150,000 as a match for a potential grant to re-do the entire trail.

ECONOMIC DEVELOPMENT FUND

<i>RESOURCES</i>	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fund Balance	\$ 1,971,188	\$ 1,966,508	\$ 2,134,946	\$ 2,447,666
Revenues				
Half Cent Sales Tax	\$ 2,408,688	\$ 2,413,223	\$ 2,341,768	\$ 2,341,768
Interest Income	20,500	23,598	15,000	17,134
	\$ 2,429,188	\$ 2,436,821	\$ 2,356,768	\$ 2,358,902
Total Resources	\$ 4,400,376	\$ 4,403,329	\$ 4,491,714	\$ 4,806,568

<i>EXPENDITURES</i>	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Transfer to Econ. Devl. Debt Serv.	\$ 784,174	\$ 977,396	\$ 893,021	\$ 1,141,074
Downtown Masterplan	482,031	30,000	151,027	50,000
Park Projects	0	0	0	150,000
Transfer to Golf Course Debt Service	549,225	550,000	550,000	550,000
Golf Course Operating Contingency	100,000	100,000	100,000	100,000
Transfer to General Fund	350,000	350,000	350,000	350,000
Total Expenditures	\$ 2,265,430	\$ 2,007,396	\$ 2,044,048	\$ 2,341,074
Ending Fund Balance	\$ 2,134,946	\$ 2,395,933	\$ 2,447,666	\$ 2,465,494

Lake Jackson Development Corporation Financial Plan 2010-11

with \$5 million debt issuance; Downtown Revitalization Funding Plan and Parks funding to be re-evaluated over the next year.

	Actual 2007 - 08	Actual 2008 - 09	Projected 2009 - 10	Proposed 2010 - 11	2011 - 12	2012 - 13
FUND BALANCE	\$1,682,604	\$1,971,188	\$2,134,946	\$2,447,666	\$2,465,493	\$2,717,585
REVENUES						
Half Cent Sales Tax	2,337,052	2,408,688	2,341,768	2,341,768	2,376,895	2,412,548
Interest Income	53,064	20,500	15,000	17,134	29,586	32,611
Total Revenues	\$2,390,116	\$2,429,188	\$2,356,768	\$2,358,902	\$2,406,480	\$2,445,159
EXPENDITURES						
Recreation Debt Service	1,102,957	784,174	727,396	698,574	673,139	645,264
Downtown Debt Service			165,625	442,500	431,250	421,875
Downtown Street Masterplan Cash		482,031	151,027	50,000	50,000	50,000
Future Park Projects				150,000		
Golf Course						
Golf Course Debt Service /operations	548,575	549,225	550,000	550,000	550,000	550,000
Golf Course Operating Contingency	100,000	100,000	100,000	100,000	100,000	100,000
Golf Course Construction						
Mall Entrance						
Transfer to Recreation Operations	350,000	350,000	350,000	350,000	350,000	350,000
Total Expenditures	2,101,532	2,265,431	2,044,048	2,341,074	2,154,389	2,117,139
Net Revenues (Expenditures)	288,584	163,757	312,720	17,828	252,091	328,020
ENDING FUND BALANCE	\$1,971,188	\$2,134,946	\$2,447,666	\$2,465,493	\$2,717,585	\$3,045,605
TARGET FUND BALANCE	784,174	727,396	1,141,074	1,104,389	1,067,139	816,888
Over/ (under) target balance	\$1,187,014	\$1,407,550	\$1,306,592	\$1,361,104	\$1,650,446	\$2,228,717

ASSUMPTIONS :

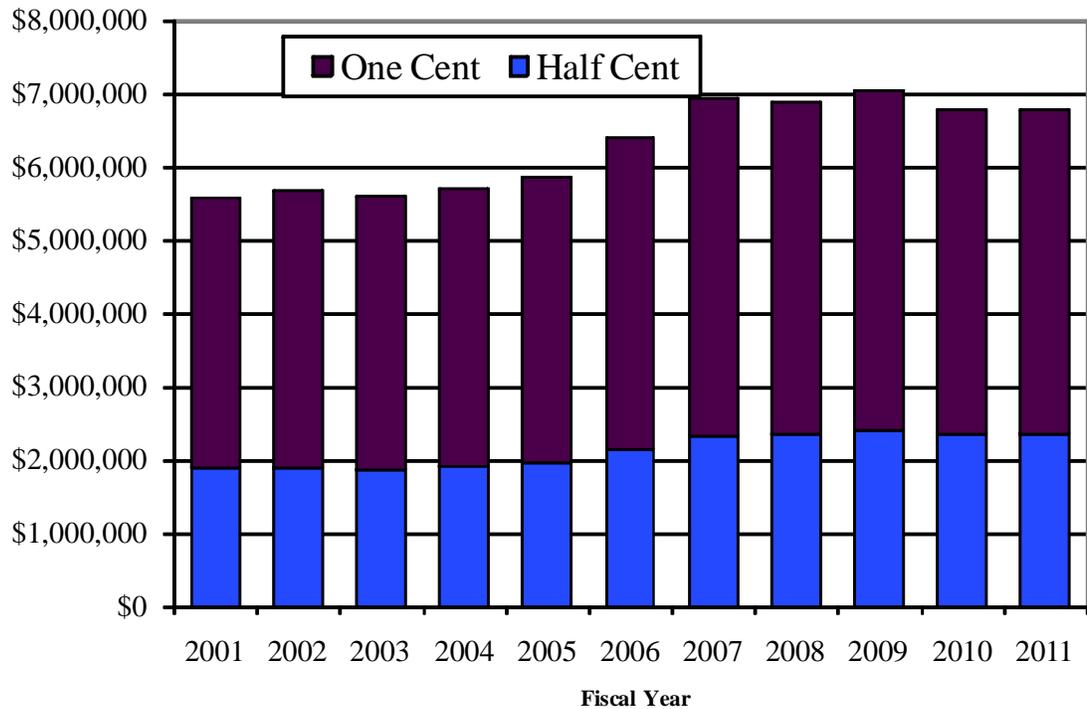
Sales tax projections for the future years, beginning 2011-2012, are calculated based on 1.5% growth.
Interest income is calculated as .7% of the beginning fund for the year.

NOTATIONS:

The target fund balance is equal to the next fiscal years debt service requirements. The Lake Jackson Development Corporation adopted this target fund balance as a policy on April 9, 1997. As our fund balance currently falls below the target balance we are limited in taking on any new projects.

Sales Tax History

	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%
Actual	2009	4,634,553	2,408,688	1.77%
Projected	2010	4,430,272	2,341,768	-4.41%
Budgeted	2011	4,430,272	2,341,768	0.00%



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 \$5M in Certificates of Obligation sold to provide funding for phase 2 of the downtown revitalization program and \$3.8 in refunding bonds. The bonds refunded the still outstanding portion of the \$7.3 million Certificates of Obligation issued in June, 1996 to provide funding for the construction of the Recreation Center and the \$5.95M Certificates of Obligation issued in November, 1997 to provide funding for the construction of the Youth Sportsplex and Civic Center/Plaza.

ECONOMIC DEVELOPMENT DEBT SERVICE FUND

<i>RESOURCES</i>	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATE 2009-10	PROPOSED 2010-11
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	<u>784,174</u>	<u>977,395</u>	<u>893,021</u>	<u>1,141,074</u>
	784,174	977,395	893,021	1,141,074
Total Resources	\$ 784,174	\$ 977,395	\$ 893,021	\$ 1,141,074

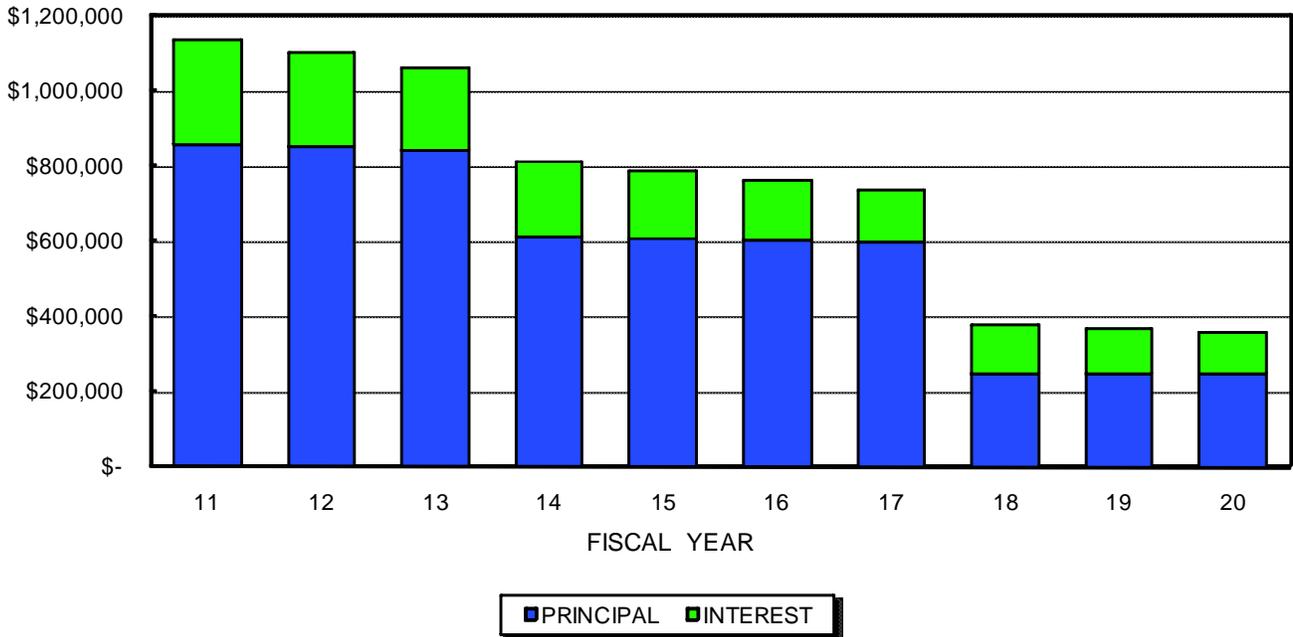
<i>EXPENDITURES</i>	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATE 2009-10	PROPOSED 2010-11
Principal	\$ 590,000	\$ 618,267	\$ 618,267	\$ 857,837
Interest	193,406	356,628	272,253	280,737
Paying Agent Fees	769	2,500	2,500	2,500
	<u>784,174</u>	<u>977,395</u>	<u>893,021</u>	<u>1,141,074</u>
Total Expenditures	784,174	977,395	893,021	1,141,074
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

CERTIFICATE OF OBLIGATION DEBT SERVICE SCHEDULE

DATE	2009 REFUNDING FISCAL TOTALS		2009 SERIES FISCAL TOTALS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2010 - 11	607,837	88,237	250,000	192,500
2011 - 12	600,528	70,111	250,000	181,250
2012 - 13	590,518	52,246	250,000	171,875
2013 - 14	363,325	37,938	250,000	163,125
2014 - 15	357,362	27,128	250,000	154,375
2015 - 16	351,388	16,497	250,000	145,625
2016 - 17	345,407	5,613	250,000	136,875
2017 - 18			250,000	127,500
2018 - 19			250,000	117,500
2019 - 20			250,000	107,500
2020 - 21			250,000	97,500
2021 - 22			250,000	87,500
2022 - 23			250,000	77,500
2023 - 24			250,000	67,500
2024 - 25			250,000	57,500
2025 - 26			250,000	47,375
2026 - 27			250,000	37,063
2027 - 28			250,000	26,625
2028 - 29			250,000	16,063
2029 - 30			250,000	5,375
2030 - 31				
TOTAL	\$3,216,365	\$297,770	\$5,000,000	\$2,018,125

FISCAL GRAND TOTALS		
PRINCIPAL	INTEREST	TOTAL
857,837	280,737	1,138,574
850,528	251,361	1,101,889
840,518	224,121	1,064,639
613,325	201,063	814,388
607,362	181,503	788,865
601,388	162,122	763,510
595,407	142,488	737,895
250,000	127,500	377,500
250,000	117,500	367,500
250,000	107,500	357,500
250,000	97,500	347,500
250,000	87,500	337,500
250,000	77,500	327,500
250,000	67,500	317,500
250,000	57,500	307,500
250,000	47,375	297,375
250,000	37,063	287,063
250,000	26,625	276,625
250,000	16,063	266,063
250,000	5,375	255,375
0	0	0
\$8,216,365	\$2,315,895	\$10,532,260

ECONOMIC DEVL. DEBT SERVICE FUND
LONG - TERM DEBT SCHEDULE



ECONOMIC DEVELOPMENT DEBT SERVICE FUND

SCHEDULE OF BONDS OUTSTANDING

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/10	2010 -11 PRINCIPAL DUE	2010 -11 INTEREST DUE	2010 - 11 TOTAL DUE
C. O. 2009 Ref	\$3,834,632	2.76	2017	\$ 3,216,365	\$ 607,837	\$ 88,237	\$ 696,074
C.O. 2009	\$5,000,000	3.84	2029	5,000,000	250,000	192,500	442,500
TOTAL ALL ISSUES				\$8,216,365	\$ 857,837	\$ 280,737	\$ 1,138,574

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.



Oak Drive

These pictures of the Oak Drive renovation show some of the features which will be utilized in the downtown revitalization project . The downtown project is scheduled to be completed in phases over the next 10 to 15 years. Funding will be provided by the Lake Jackson Development Corporation via the Economic Development Fund.

GOLF COURSE FUNDS



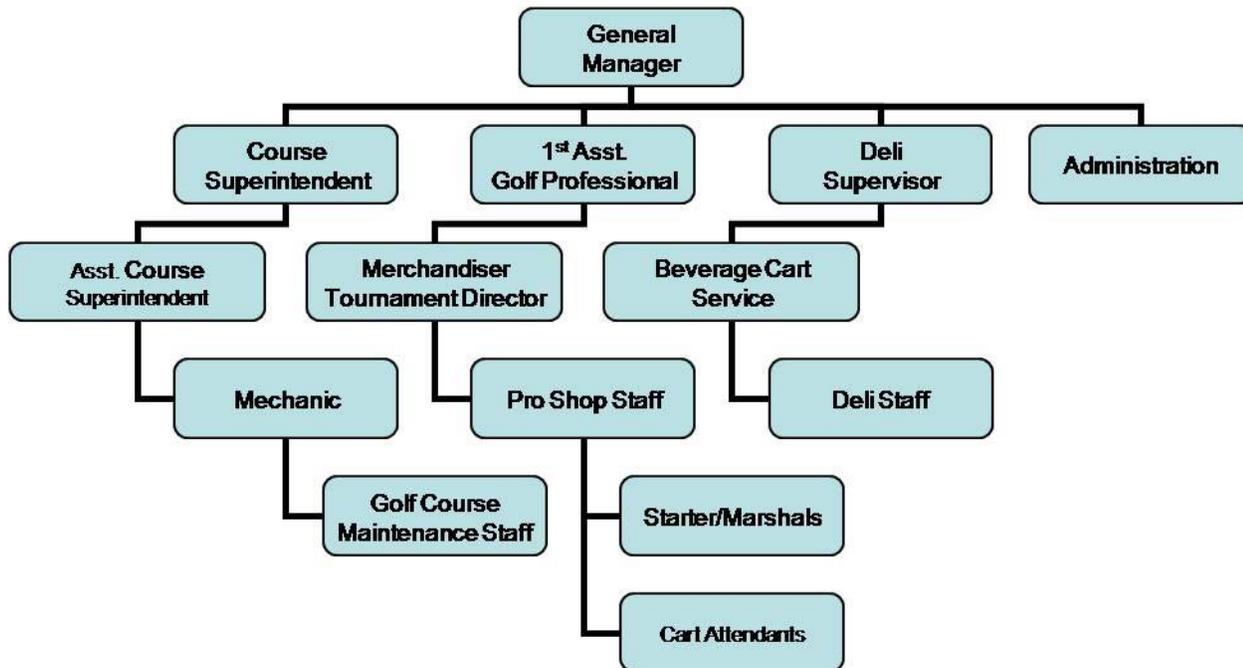
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Golf Course



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 Department is responsible for the marketing, upkeep, and strategic planning of the success of The City of Lake Jackson owned golf course facility “The Wilderness Golf Club”. It is our sole purpose to promote the game of golf in Southern Brazoria County and to best represent The City of Lake Jackson in our management company’s philosophy of “Best in Class”. We have established a strong tournament book of business along with offering various golf programs for Seniors, Ladies, and Juniors throughout our community. By reaching out to attract out of county guests into our golf facilities helps in the overall promotional activity of The City of Lake Jackson and what is best in our community.

GOLF COURSE

FY09-10 ACCOMPLISHMENTS

Department Projects

Accomplished:

1. Course has maintained rounds throughout a tough weather year with the projected round total of 41,697.
2. Was voted by Houston Avid Golfer magazine as best City ran golf facility in Houston, Texas market.
3. Had over 200 junior golfers attend one of various junior golf camps conducted throughout the summer of 2009.
4. Increased our data base this past year to over 8,816 total unique e-mail addresses.
5. Maintained the Wilderness Golf Association (WGA) membership base at over 400 members since the end of the last fiscal year
6. Enlarged our "Annual Pass" Program and limited the total number of annual participants to 150 total pass holders.
7. Introduced a new "Corporate Annual Pass" plan to entice local companies to use our facilities to enhance their companies business. (40) designee maximum availability and currently we have sold (9) total designees.
8. Voted by Texas Golfer magazine as one of the "Best Kept Secrets" throughout the State of Texas in the below \$50 daily fee category.
9. Continued to enhance our overall tournament book of business to include weekly, monthly, and league WGA sanctioned events along with additional outside outing business.
10. Best value in 2009 in the Daily fee category voted by Avid Golfer magazine.

FY10-11 GOALS & OBJECTIVES

Department Projects

Goal:

1. Increase participation in all WGA events and to enlarge overall membership base to 450 members by year end.
2. Enlarge our Corporate Annual Pass customer base to over 30 designees in in FY10-11.
3. Stay cutting edge in all marketing collateral pieces offered to our customers. Keep the name of "The Wilderness" in the forefront of all golf related and specifically the Houston based tournament or event coordinator golf market.
4. Introduce a player incentive program for all WGA monthly events. Continue to create incentives for monthly participation in all WGA events. Layered pricing to offer WGA members advantageous pricing on all sanctioned events.
5. Expand outside non-resident based customers by reaching out through the Houston, Texas based internet providers of Golf Q.com, golfNow.com.
6. Continue to enlarge data base by offering player incentives for updating and providing new and updated customer e-mail addresses.
7. Increase our Green Fee by \$2/round in all green fee categories. Increase Cart Fee by \$1/round both 18-hole & 9-hole equivalent.
8. Introduce a new Driving Range program where range balls are incorporated in each green fee for the 2010-11 budget year. Practice only sessions will cost \$7.50/session!
9. Increase our per round averages in pro shop, food & beverage, and driving range revenues. Continue to offer incentives for each customer coming through our doors to use these different areas of our operations on a more frequent basis. Continue to entice through our WGA Awards Program.

PROGRAM MEASURES

	2008-09 Actual	2009-10 Budget	2009-10 Estimated	2010-11 Adopted
Rounds	47,621	46,947	41,697	44,871
1 Resident	34,269	35,283	29,675	32,672
2 Non-Resident	5,873	5,635	5,559	5,635
3 Tournament	7,479	6,029	6,463	6,564
4 GF/CF Avg./Rd.	\$26.90	\$28.94	\$28.13	\$30.82
5 WGA Membership	427	450	402	450
6 E-Mail Customer Base	8,401	9,104	8,871	9,214
7 Pro-Shop \$ Avg./Rd.	\$5.23	\$6.00	\$6.20	\$5.89
8 F & B \$ Avg./Rd.	\$5.48	\$6.45	\$5.91	\$5.87
9 Driving Range \$ Avg./Rd.	\$1.54	\$1.70	\$1.55	\$1.94

WILDERNESS GOLF COURSE

<i>REVENUES</i>	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATED	2010-11 ADOPTED
Revenues (net of COGS)				
Green Fee Revenue	\$ 1,011,830	\$ 1,060,052	\$ 924,697	\$ 1,104,502
Cart Revenue	269,234	298,815	248,582	278,397
Pro Shop Revenue	88,607	98,589	90,212	92,658
Driving Range Revenue	73,721	79,810	64,885	87,498
Food & Beverage Revenue	154,092	195,875	141,758	170,369
General Administrative	4,581	0	10,117	
Total Revenues	\$ 1,602,065	\$ 1,733,141	\$ 1,480,251	\$ 1,733,424

EXPENSES

Salaries & Benefits	\$ 836,542	\$ 847,026	\$ 841,196	\$ 877,740
Course and Grounds	446,855	422,467	435,659	458,062
Carts	58,431	61,544	61,624	61,544
Pro Shop	33,825	40,600	7,462	28,300
Range	6,447	9,000	2,452	10,700
Food and Beverage	44,273	54,724	25,044	43,788
General and Administrative	146,339	159,115	159,227	158,830
Management Fee	94,089	84,000	88,030	88,030
Contribution to Debt Service		12,384	4,030	6,430
Total Expenses	1,666,801	1,690,860	1,624,724	1,733,424
Net Income	(64,736)	42,281	(144,473)	0

PERSONNEL FULL TIME EQUIVALENTS (All Employed by KemperSports)

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATED	2010-11 PROPOSED
Course and Grounds	10	10	11	11
Pro Shop Admin	5	6	7	7
Deli Operations	6.0	6.5	6.5	6.5
Outside Service	5.0	5.5	5.5	5.5
Starters & marshals	3	3	3	3
Total Personnel	29	31	33	33

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 construction bonds issued in June of 2002 and the \$1.2 million Certificates of Obligation issued in June 2003.

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 half cent sales tax revenues (Economic Development Fund) for the life of the bonds to insure funds are available for debt service payments. In 2010-2011 it is anticipated debt service will be paid by the \$550,000 transfer from the Economic Development Fund and a small transfer from the Golf Course Operating Fund.

GOLF COURSE BOND DEBT SERVICE FUND

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2008-09	2009-10	2009-10	2010-11
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Golf Operations	10,605	4,030	4,030	6,430
Transfer from Econ. Devl.	549,225	550,000	550,000	550,000
	<u>559,830</u>	<u>554,030</u>	<u>554,030</u>	<u>556,430</u>
Total Resources	\$ 559,830	\$ 554,030	\$ 554,030	\$ 556,430

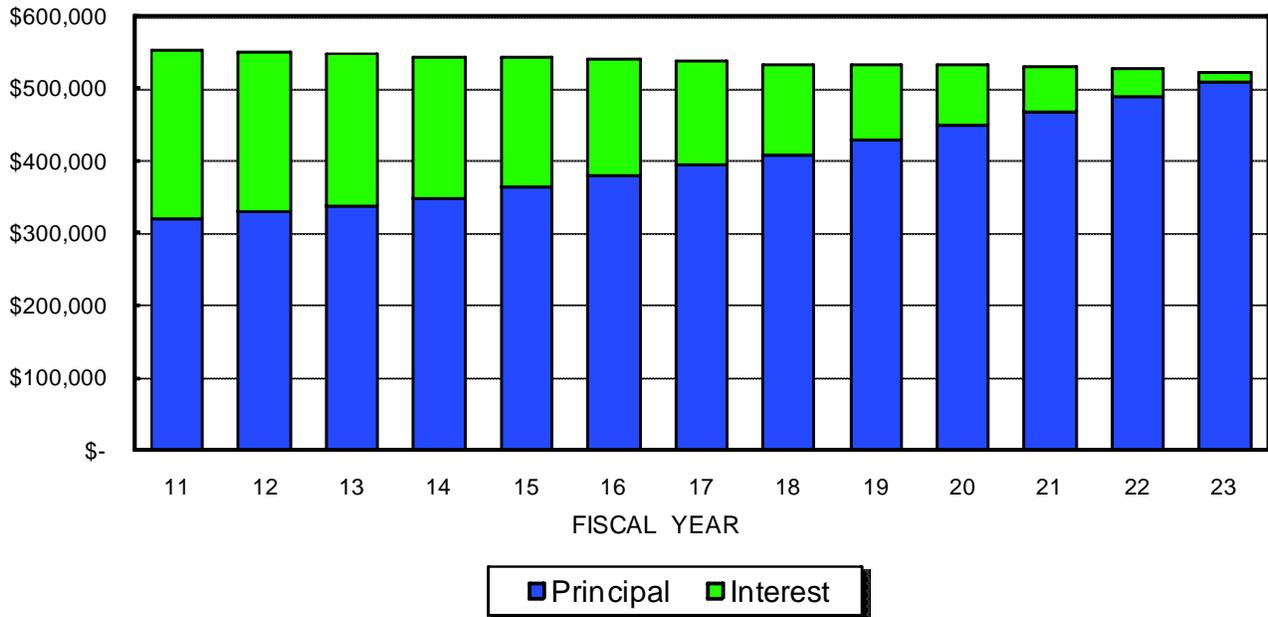
<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2008-09	2009-10	2009-10	2010-11
Principal	\$ 300,000	\$ 305,000	\$ 305,000	\$ 320,000
Interest	259,230	247,655	247,655	235,430
Paying Agent Fees	600	1,375	1,375	1,000
	<u>559,830</u>	<u>554,030</u>	<u>554,030</u>	<u>556,430</u>
Total Expenditures				
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

GOLF COURSE BONDS DEBT SERVICE SCHEDULE

DATE	2002 SERIES FISCAL TOTALS		2003 SERIES FISCAL TOTALS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2010 - 11	260,000	205,070	60,000	30,360
2011 - 12	270,000	194,070	60,000	28,290
2012 - 13	280,000	182,380	60,000	26,190
2013 - 14	290,000	169,980	60,000	24,030
2014 - 15	305,000	156,661	60,000	21,750
2015 - 16	320,000	142,282	60,000	19,380
2016 - 17	335,000	126,886	60,000	16,950
2017 - 18	350,000	110,530	60,000	14,475
2018 - 19	370,000	93,065	60,000	11,955
2019 - 20	390,000	74,250	60,000	9,375
2020 - 21	410,000	54,250	60,000	6,750
2021 - 22	430,000	33,250	60,000	4,080
2022 - 23	450,000	11,250	60,000	1,365
TOTAL	\$4,460,000	\$1,553,925	\$780,000	\$214,950

FISCAL GRAND TOTALS		
PRINCIPAL	INTEREST	TOTAL
320,000	235,430	555,430
330,000	222,360	552,360
340,000	208,570	548,570
350,000	194,010	544,010
365,000	178,411	543,411
380,000	161,662	541,662
395,000	143,836	538,836
410,000	125,005	535,005
430,000	105,020	535,020
450,000	83,625	533,625
470,000	61,000	531,000
490,000	37,330	527,330
510,000	12,615	522,615
\$5,240,000	\$1,768,875	\$7,008,875

GOLF COURSE DEBT SERVICE FUND
LONG - TERM DEBT SCHEDULE





Wilderness Golf Course in the Spring

OTHER FUNDS



LAKE JACKSON

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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 2006 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 2006 thru 2010.

ACCOMPLISHMENTS

The following are the largest expenditures out of the Equipment Replacement Fund in FY09-10:

Computer Equipment & Software	\$263,680
Police Car	20,000
Pickup Truck (Streets)	17,674
Pickup Truck (Parks)	17,238
Replace Blower #4	22,235
40 – 4 cuyd dumpsters	20,000
Replace roll-off containers (4)	16,000
Door Locks PD (grant funded)	20,000
Armored Vehicle (grant funded)	152,500
Replace Rear Loaded Unit 722 - Sanitation	<u>233,081</u>
	\$762,408

Besides the items budgeted for acquisition in FY09-10, two items (armored vehicles and PD security system) were funded by Grants. Also, the replacement for Sanitation Truck 722 was ordered in FY08-09 as budgeted, but was not delivered until FY09-10.

EQUIPMENT REPLACEMENT FUND

PURCHASES FOR FY10-11

Replacement Police Cars (4)	\$100,000
Replace Unit 798 2001 Fire suburban	45,000
Replace Unit 698 Ambulance	232,000
Replace Unit 642 Inspector Pickup	19,000
Recreation "stack machine" for weight room	10,000
Replace meter Reading Probes (2)	8,000
Replace Blower #4 (unit 709/719)	25,000
Replace Wastewater Vactor Truc (Unit 709/719)	335,000
Replacement Unit 568 Street Flatbed	71,500
Replace Sanitation Tank on unit 733	<u>92,000</u>
	\$1,157,500

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 10-11 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 09-10 are impacting FY 10-11 as follows:

General Fund Contributions:

Administration	down	\$2,360
Police	down	\$42,470
Fire	down	\$5,000
Street	down	\$3,170
Drainage	down	\$6,460
Park	up	\$2,745
Recreation	up	\$1,470
Inspections	down	\$10,300
Garage	up	\$3,521

Utility Fund Contributions:

Water Production	down	\$9,995
Wastewater Collection	down	\$11,940
Sanitation	up	\$53,990

EQUIPMENT REPLACEMENT FUND

RESOURCES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2008 - 09	2009 - 10	2009 - 10	2010 - 11
Fund Balance	\$ 2,149,847	\$ 2,436,928	\$ 2,436,928	\$ 3,508,694
Revenues				
Transfer from General Fund	926,240	996,730	996,730	935,983
Transfer from Utility Fund	614,937	626,150	626,150	658,723
Interest Income	22,870	15,000	20,000	15,000
Grants & Contributions	4,000	0	4,000	4,000
Grant - PD building locks	0	0	20,010	0
Grant - Armored Vehicle	0	0	147,284	0
Sale of Fixed Asset	76,720	0	20,000	0
	\$ 1,644,767	\$ 1,637,880	\$ 1,834,174	\$ 1,613,706
Total Resources	\$ 3,794,614	\$ 4,074,808	\$ 4,271,102	\$ 5,122,400

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2008 - 09	2009 - 10	2009 - 10	2010 - 11
Computer Equipment & Software	\$ 213,003	\$ 263,680	\$ 263,680	\$ 180,000
Police Cars	224,734	20,000	0	
Armored Vehicle	0	0	152,500	0
40 - 4 yd containers	29,246	20,000	20,000	20,000
Roll off Containers 4 20CY	0	16,000	16,000	20,000
Refurbish Unit 86	153,293	0	0	0
Elgin Street Sweeper repl 782	198,481	0	0	0
UPS for Traffic Signals	108,988	0	0	0
Repl 686 - Ford 150 PU - Humane	24,909	0	0	0
Replace Traffic control Cabinet	8,750	0	0	0
New Traffic Control Cabinet spare	8,750	0	0	0
Replace Pickup 677 - Drainage	17,233	0	0	0
Replace Pickup 678 - Drainage	22,460	0	0	0
Repl Unit 727 Exmark Mower - Parks	7,519	0	0	0
Repl Unit 759 Exmark Mower - Parks	7,519	0	0	0
Flatbed trash body (2)	0	0	0	0
Repl Unit 814 Exmark Mower - Parks	7,519	0	0	0
Repl Unit 601 Van - Recreation	23,216	0	0	0
Repl Unit 618 Truck - Recreation	17,233	0	0	0
Door Locks PD Building	0	0	20,000	0
Repl 641 1/2 ton Truck - Water Prod.	16,375	0	0	0
Repl 693 1/2 ton truck - Water Prod.	16,152	0	0	0
Repl 761 3.4 ton truck - Water Prod.	26,909	0	0	0
Install plugs & pigtails on generators	8,025	0	0	0
Odor Control, Drum Scrubber LS 34	7,350	0	0	0
Blowers in LS 5,36 & 9	12,011	0	0	0
Repl rear Loader 722 - Sanitation	0	0	233,081	0

EQUIPMENT REPLACEMENT FUND

CONTINUED

<i>EXPENDITURES</i>	ACTUAL 2008 - 09	BUDGET 2009 - 10	ESTIMATED 2009 - 10	ADOPTED 2010 - 11
Repl Flatbed #566	57,333	0	0	0
25 Cu yd Heil rear loader for Unit 753	80,650	0	0	0
Replace 690 Pickup (Streets)	0	20,000	17,674	
Repl 619 pickup (Parks)	0	20,000	17,238	
Replace blower #4	0	25,000	22,235	
Utility 1-ton repl 762	35,537	0	0	0
Diesel & Unleaded Pumps (garage)	24,491	0	0	0
Replace Patrol Unit 839	0	0	0	25,000
Replace Patrol Unit 895	0	0	0	25,000
Replace Patrol Unit 867	0	0	0	25,000
Replace Patrol Unit 898	0	0	0	25,000
Replace 798 2001 Fire Suburban	0	0	0	45,000
Replace 698 Ambulance	0	0	0	232,000
Replace Inspections pickup 642	0	0	0	19,000
Recreation Stack Machine Weight Room	0	0	0	10,000
Meter Reading Probes (2)	0	0	0	8,000
Replace Blower #4 WWTP	0	0	0	25,000
Replace 709 / 719 Vactor Truck WW	0	0	0	335,000
Replace 568 Flatbed Chassis	0	0	0	71,500
Replace Tank on Residential unit 733	0	0	0	92,000
<i>Total Expenditures</i>	\$ 1,357,686	\$ 384,680	\$ 762,408	\$ 1,157,500
Ending Fund Balance	\$ 2,436,928	\$ 3,690,128	\$ 3,508,694	\$ 3,964,900

PARK FUND

The Park Fund was created by City Ordinance in 1977. This Ordinance requires a developer to dedicate a site or sites to the public for park purposes at a ratio of one-half acre of park for every one hundred persons in the subdivision or development. This ordinance further provided that the City Council may elect to accept money as an alternative to the dedication of land where there is no park designated by the Comprehensive Master Plan or no park or recreation facility is recommended in the area by the Parks Board. If money is to be donated, the rate is \$295 per lot in the subdivision or \$252 per living unit in a duplex, townhouse, apartment or other multifamily units. Due to a decreasing number of new subdivisions (developing subdivisions have already made their contributions), and the fact the last couple of new subdivisions donated land rather than money, income in this fund has primarily been year end transfers from the General Fund.

The City's Park Board develops the budget for this fund. Expenditures are typically dedicated to small park related capital improvements and maintenance items. Projects primarily include ball field and general park enhancements, as well as some small park facility and equipment acquisitions.

ACCOMPLISHMENTS

Dunbar Park Trail	\$10,500
Soccer Complex Improvements	\$25,000
Water Fountain @ OCD Trail	\$5,000
MacLean Park Playground	\$6,000
Dow Centennial Hike and Bike Trail Conceptual	\$5,000
Water Fountain at Oyster Creek Trail	\$5,000
Kids Fish	\$4,500

PROJECTS FOR FY 10-11

Suggs Field Improvements	\$25,000
Dunbar Restroom (southwest side)	\$50,000
Kids Fish	\$4,500
Oyster Creek/Dunbar Canoe Launch/Parking	\$65,000
Dunbar Launch Design Services	\$8,000

IMPACT ON THE BUDGET

There will be minimal impact on the operating budget.

MAJOR PROJECTS

Suggs Field Improvements - This project is going to be removing the older backstop fencing and foul ball safety netting on both fields. Will be installing new backstops and foul ball safety netting which will really enhance the safety/ appearance of the fields (\$25,000).

Dunbar Restroom - This project is to be installing a prefabricated two stall men's/women's restroom facility at Dunbar to accommodate the additional playground, disc golf and upcoming canoe launch (\$50,000).

Oyster Creek/Dunbar Canoe Launch/parking - This project will be installing a new bank entrance ramp for access to Oyster Creek for canoe and kayaks. A safety trail will also be added along side our existing trail to accommodate walkers and runners as vehicles pass under the 288 bridge in the park. We will also be adding a few additional parking spaces in this area to accommodate the additional park usage (\$65,000).

PARK FUND

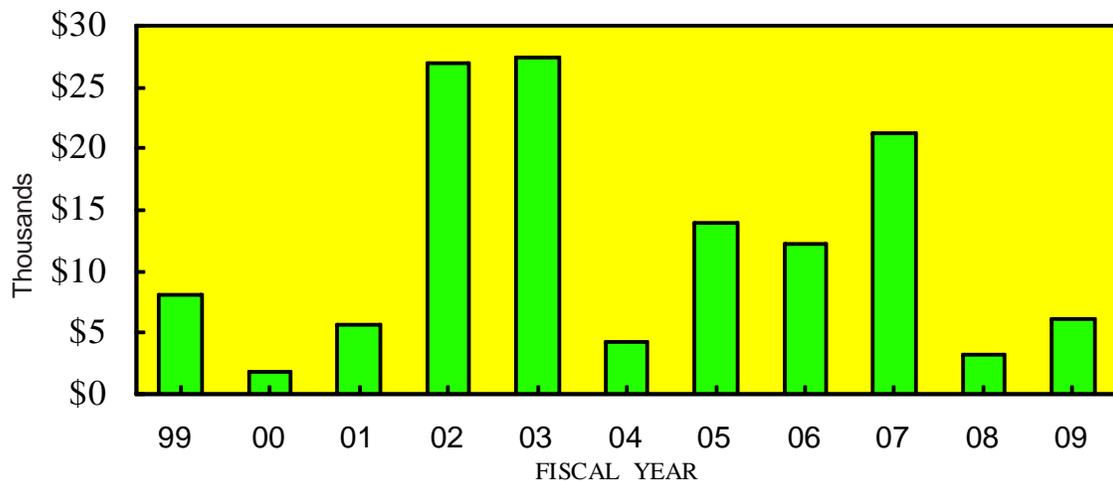
<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2008 - 09	2009 - 10	2009 - 10	2010 - 11
Fund Balance	\$ 317,313	\$ 305,847	\$ 305,847	\$ 251,047
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	3,309	3,000	1,200	0
Sale of Parkland	33,317	0	0	0
	\$ 36,626	\$ 3,000	\$ 1,200	\$ 0
Total Resources	\$ 353,939	\$ 308,847	\$ 307,047	\$ 251,047
<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2008 - 09	2009 - 10	2009 - 10	2010 - 11
Rec Center Lighting	\$ 0	\$ 0	\$ 0	\$ 0
Suggs Field Improvements	0	0	0	25,000
Dunbar SW side restroom	0	0	0	50,000
Morrison Park Playground	5,604	0	0	0
MacLean Park Playground	0	6,000	6,000	0
Water Fountain @ OCD trail	0	5,000	5,000	0
Dow Centennial Park Phase 3 Study	0	5,000	5,000	0
Kid Fish	4,500	4,500	4,500	4,500
Youth Soccer Improvements	0	25,000	25,000	0
Oyster Creek/Dunbar canoe launch/parking	0	0	0	65,000
Dunbar launch Design services	0	0	0	8,000
Expand Little Suggs Field	25,369	0	0	0
Trail at Dunbar Park	5,574	10,500	10,500	0
Disc Golf Course @ Dunbar Park	7,045	0	0	0
Contingency Fund	0	0	0	2,500
Total Expenditures	\$ 48,092	\$ 56,000	\$ 56,000	\$ 155,000
Ending Fund Balance	\$ 305,847	\$ 252,847	\$ 251,047	\$ 96,047

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fund Balance	\$ 226,121	\$ 222,210	\$ 222,210	\$ 208,310
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	2,284	2,000	1,100	1,500
	\$ 2,284	\$ 2,000	\$ 1,100	\$ 1,500
Total Resources	\$ 228,404	\$ 224,210	\$ 223,310	\$ 209,810

EXPENDITURES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Unemployment Claims	\$ 6,195	\$ 15,000	\$ 15,000	\$ 15,000
Total Expenditures	\$ 6,195	\$ 15,000	\$ 15,000	\$ 15,000
Ending Fund Balance	\$ 222,210	\$ 209,210	\$ 208,310	\$ 194,810

UNEMPLOYMENT CLAIMS



MOTEL OCCUPANCY

The purpose of this fund is to account for resources generated from the local motel occupancy tax. Effective February 1, 1994 the City's portion of this tax was raised from 4% to 7%. By Resolution it is the policy of the City of Lake Jackson to use these funds in the following specific ways to encourage tourism:

- * Pass through as much as 14% of the motel tax revenues to the Festival of Lights.
- * Pass through at least 29% of the motel tax revenues for tourism.
- * Pass through as much as 14% of the motel tax revenues to the Brazosport Fine Arts Council for the promotion of the Arts.
- * Pass through as much as 21% of the motel tax revenues to the Museum of Natural Science to encourage visitation to museums.
- * Pass through as much as 21% of the Motel Tax Revenues to the Lake Jackson Historical Museum (Lake Jackson Historical Association).
- * The remainder is allocated for other lawful methods of advertising the City or encouraging tourism, including preservation of historical sites, encouraging visitation to museums, and promotion of the Civic Center and downtown.

MOTEL OCCUPANCY TAX FUND

RESOURCES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fund Balance	\$ 143,147	\$ 134,425	\$ 134,425	\$ 99,192
Revenues				
Motel Occupancy Tax	\$ 218,277	\$ 300,000	\$ 210,000	\$ 230,000
Interest Income	1,337	1,000	500	1,000
	\$ 219,614	\$ 301,000	\$ 210,500	\$ 231,000
Total Resources	\$ 362,761	\$ 435,425	\$ 344,925	\$ 330,192

EXPENDITURES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fine Arts Council	\$ 29,587	\$ 42,860	\$ 30,000	\$ 32,857
Hummingbird Extravaganza	0	0	0	0
Brazosport Area C of C	80,000	85,720	85,720	85,720
Museum of Natural Science	44,381	64,285	45,000	49,285
L.J. Historical Museum	44,381	64,285	45,000	49,285
Softball Tournament	2,200	5,000	2,200	2,200
Bath Ruth Tournament	0	0	0	3,000
Marketing Items / Brochure	1,237	19,000	12,813	5,000
YAC Conference	0	0	0	0
Transfer to Special Events	26,550	25,000	25,000	30,000
Total Expenditures	\$ 228,336	\$ 306,150	\$ 245,733	\$ 257,347
Ending Fund Balance	\$ 134,425	\$ 129,275	\$ 99,192	\$ 72,845

SPECIAL EVENTS FUND

RESOURCES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fund Balance	\$ 640	45	45	2,448
Revenues				
Transfer from General Fund	\$ 20,000	20,000	20,000	20,000
Transfer from Motel Occ.	26,550	25,000	25,000	30,000
Revenues from FOL	14,486	15,000	14,705	14,000
Revenues from "The Fourth"	0	0	0	0
Miscellaneous	0	0	0	0
	<u>\$ 61,036</u>	<u>\$ 60,000</u>	<u>\$ 59,705</u>	<u>\$ 64,000</u>
Total Resources	\$ 61,676	\$ 60,045	\$ 59,750	\$ 66,448

EXPENDITURES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Festival of Lights	\$ 36,056	35,000	33,502	35,000
Concerts in the Park	5,575	5,000	3,800	10,000
July 4th Celebration	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Expenditures	\$ 61,631	\$ 60,000	\$ 57,302	\$ 65,000
Ending Fund Balance	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 2,448</u>	<u>\$ 1,448</u>

RED LIGHT CAMERA FUND

RESOURCES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fund Balance	\$ 25,445	62,910	62,910	102,910
Revenues				
Red Light Violation Fines	\$ 75,820	0	75,000	50,000
Miscellaneous	0	0	0	0
	<u>\$ 75,820</u>	<u>\$ 0</u>	<u>\$ 75,000</u>	<u>\$ 50,000</u>
Total Resources	\$ 101,265	\$ 62,910	\$ 137,910	\$ 152,910

EXPENDITURES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
State of Texas Portion	\$ 32,085	0	35,000	18,000
Plantation Warrant Study	6,270	0	0	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 38,355	\$ 0	\$ 35,000	\$ 18,000
Ending Fund Balance	\$ 62,910	\$ 62,910	\$ 102,910	\$ 134,910

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Fund Balance	\$ 1,077,159	\$ 1,109,414	\$ 1,109,414	\$ 1,115,414
Revenues				
Transfer from General Fund	\$ 330,000	\$ 0	\$ 330,000	\$ 0
Interest Income	10,255	10,000	6,000	5,000
	<u>\$ 340,255</u>	<u>\$ 10,000</u>	<u>\$ 336,000</u>	<u>\$ 5,000</u>
Total Resources	\$ 1,417,414	\$ 1,119,414	\$ 1,445,414	\$ 1,120,414

EXPENDITURES	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Transfer to Utility Fund	\$	\$ 70,000	\$ 70,000	\$ 70,000
Transfer to General Fund	308,000	260,000	260,000	260,000
	<u>\$ 308,000</u>	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 330,000</u>
Total Expenditures	\$ 308,000	\$ 330,000	\$ 330,000	\$ 330,000
Ending Fund Balance	<u>\$ 1,109,414</u>	<u>\$ 789,414</u>	<u>\$ 1,115,414</u>	<u>\$ 790,414</u>

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2008-09	BUDGET 2009 - 10	ESTIMATED 2009 - 10	ADOPTED 2010-11
Fund Balance	\$ 421,781	\$ 340,451	\$ 340,451	\$ 342,151
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	4,170	3,500	1,700	1,500
	<u>\$ 4,170</u>	<u>\$ 3,500</u>	<u>\$ 1,700</u>	<u>\$ 1,500</u>
Total Resources	\$ 425,951	\$ 343,951	\$ 342,151	\$ 343,651

EXPENDITURES	ACTUAL 2008-09	BUDGET 2009 - 10	ESTIMATED 2009 - 10	ADOPTED 2010-11
Transfer to Utility Fund	\$ 85,500	\$ _____	\$ _____	\$ _____ 0
Total Expenditures	\$ 85,500	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 340,451	\$ 343,951	\$ 342,151	\$ 343,651



Annual Festival of Lights Parade held in November

MULTI-YEAR FUNDS



LAKE JACKSON

City of Enchantment

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 included here include

2004 Infrastructure Improvement Fund

Remaining funds from the 1999 and 2001 Infrastructure funds were transferred here. All of the projects initially planned in this fund and some additional projects have been completed. Projections are for there to be remaining money in this fund. This money will be used to help make up projected deficits in the 2007 Water and Sewer Construction Fund and the 2009 Infrastructure Improvement Construction Fund.

2007 Infrastructure Improvement Fund

Projects planned for this fund are nearing completion. There will be remaining funds which will also go towards the deficits in the 2007 Water and Sewer Construction Fund and the 2009 Infrastructure Improvement Construction Fund.

2007 Water and Sewer Bond Construction Fund

Almost all of the projects included in this bond issue are now complete or under construction. Projects in this fund included the utility relocations for the state highway project through town. Initially estimated at \$750,000 the relocation projects were completed at a cost of \$1,050,056. Total projected cost for this fund indicate a deficit which will be covered by remaining funds in some of the other bond issues.

2009 Infrastructure Improvement Fund

This fund has one project complete and one nearing completion and one out for bids. Current projected and estimated costs indicate this fund to be in a deficit position. Funds from the 2004 and 2007 Infrastructure Improvement Fund will be utilized to make up this projected deficit.

2010 Water and Sewer Bond Construction Fund

These bonds were sold early this fiscal year. They will fund three water wells. These projects are currently in the planning and engineering phase.

2010 Downtown Revitalization Bond Construction Fund.

These Certificates of Obligation were issued early this fiscal year. Engineering for the projects is nearing completion and they should be out for bid in July.

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. All projects are in the planning stages.

2004 INFRASTRUCTURE IMPROVEMENT FUND

This fund accounts for the proceeds from Phase III of the \$10.8 million in Bonds approved by the voters in 2001.

Phase III bonds in the amount of \$3,600,000 were sold in April 2004. Projects originally included in this phase included the reconstruction of South Magnolia from Lotus to SH 332; South Yaupon from Walnut to SH332; Oak Drive from Oyster Creek Drive to Circle Way; Oak Drive from SH 332 to Parking Way; Dixie Drive from Pine to Oyster Creek Drive; and “spot” repairs in the Brazos Oaks Subdivision which were to repair portions of Gardenia, Caladium, Jonquil, Redwood, Hawthorne and Blackberry. Eventually it was decided to do complete reconstruction of all streets in Brazos Oaks. To accomplish this additional bonds were issued. This is the 2007 Infrastructure bond issue. The \$650,000 in this fund was transferred to the 2007 fund and all Brazos Oaks construction cost are accounted for there.

The South Magnolia, South Yaupon and Dixie Drive projects are complete.

Because there were savings on the first two phases of the \$10.8 million bond series, the Oak Drive project included in this issue was expanded to include additional segments of the street. The reconstruction of Oak Drive from SH 332 to Oyster Creek Drive is complete. To honor our veterans this section of Oak Drive has been dual named Oak Drive / Veterans Memorial Parkway. Additional decorative lighting has been added to the project, American flags hang from the lighting.

All original projects and some additional projects planned for these funds are now complete. Because these bonds were issued for street, drainage, water and sewer improvements, we may use the remaining funds for projects of a similar nature.

In the 2009-10 budget the following additional projects were approved:

Upgrade Water Booster Pumps - \$120,000

This project will increase distribution capacity by replacing one 500 GPM pump at the Beechwood pump station and 2, 500 GPM pumps at the Oak Drive pump station with 3 1000 GPM pumps.

Replace Wedgewood Water Line - \$115,000 – This is 1880 LF of AC pipe. AC pipe is more brittle than PVC and more subject to breaks during periods of high ground movement induced by dry weather. It is our goal to replace all AC pipe. This particular one is the worst experiencing 5-7 leaks in the last two years. Each leak cost the city as much as \$5,000 in labor, materials and lost water.

Blossom Sewer Line Replacement - \$52,457 – The top of a 6" concrete line has been eaten away by sewer gases. A portion of the line has been spot repaired but the whole line needs to be replaced. Each repair averages a cost of \$3,000.

Currently, the Water Booster Pump project is underway. However, due to shortfalls in some of the other bond construction funds, the Wedgewood and Blossom projects have been placed on hold. Remaining money in this fund will be used to ensure we have funding to complete approved projects in the 2007 Water and Sewer Bond Fund and the 2009 Infrastructure Improvements Bond Construction Fund.

**2004 Facility and Infrastructure Improvements
Bond Construction Fund
As of April 30, 2010**

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 3,543,200	\$ 3,543,200
Interest Earned		
Fiscal 2004	19,937	
Fiscal 2005	104,036	
Fiscal 2006	153,708	
Fiscal 2007	70,223	
Fiscal 2008	34,098	
Fiscal 2009	6,077	
Fiscal 2010	444	
Total Interest Earned	388,523	388,523
Grant for Oak Drive Lighting Project	25,335	25,335
Federal Govt. Grant - CDBG	242,197	242,197
Transfer of remaining funds from 1999 and 2001 Infrastructure bond construction funds	1,078,201	1,078,201
TOTAL RESOURCES	\$ 5,277,456	\$ 5,277,456

Expenditures	Original Budget	Revised Budget	Project To Date *	Total Projected
Oak Drive	\$ 1,130,000	\$ 2,220,851	\$ 1,894,771	\$ 1,894,771
Oak Drive -CDBG			242,197	242,197
South Yaupon / South Magnolia	745,000	745,000	551,894	551,894
Dixie Drive	1,075,000	1,075,000	1,179,636	1,179,636
Brazos Oaks **	650,000	650,000	650,207	650,207
Old Angleton Road Paving	0	72,873	72,873	72,873
Spot Repairs (Oak Dr. S/Lake Rd)	0	225,795	225,795	225,795
Potential Additional Projects for 2010:				
Water Booster Pumps		120,000	0	120,000
Wedgewood Water line		115,000	0	
Blossom Sewer line		52,457	0	
TOTAL EXPENDITURES	\$ 3,600,000	\$ 5,276,976	\$ 4,817,373	\$ 4,937,373
PROJECTED REMAINING FUNDS (DEFICIT)				340,083

** \$650,000 approved for Brazos Oaks in this bond issue will be combined with an additional \$2.8 million in bonds approved by the voters in May 2005 which was issued in 2007. The combined money will fund the complete reconstruction of streets and drainage in the subdivision. This project is now complete.

2007 INFRASTRUCTURE IMPROVEMENT FUND

In May 2005 voters approved an additional \$7.7 million in infrastructure and facility bonds. . This fund accounts for the first \$2.8 million phase. Added to this fund will be the previously approved \$600,000 for the Brazos Oaks Subdivision. The original amount for the Brazos Oaks subdivision included only enough funds for spot repairs. It was subsequently decided to provide additional fund and make the project a complete reconstruction of the streets and drainage in the Subdivision. Also included in this phase is \$2.5 million for renovation of the old Fire Station into an expanded Municipal Court facility, emergency dispatch and emergency operations center.

IMPACT ON OPERATING BUDGET

Brazos Oaks Reconstruction

This is a residential neighborhood. Specific maintenance cost of these streets is insignificant and will remain the same after reconstruction. Overall drainage in the subdivision will be improved, but this does not impact our operating budget

Municipal Court

Construction is nearing completion. The projected move in date is July 2010. Once project is complete, there will be increased electrical, insurance and cleaning cost. The current year budget includes estimated cost for a partial year. For the 2010-11 budget we have included the following increases. Contract Cleaning from \$5,000 to \$7,500. Electricity from \$10,300 to \$20,000. Property and Liability insurance from \$2,915 to \$20,200.

**2007 Infrastructure Improvements
Bond Construction Fund
April 30, 2010**

RESOURCES		Project To Date *	Total Projected
Net Proceeds from Bond Issuance		\$ 5,232,491	\$ 5,232,491
Interest Earned			
Fiscal 2007		103,681	103,681
Fiscal 2008		176,195	176,195
Fiscal 2009		35,862	35,862
Fiscal 2010		2,430	3,000
Total Interest Earned		318,168	318,738
HGAC reimbursement for 911 Equipment		53,584	53,584
Grant for Generators		33,950	33,950
Transfer from General Projects			300,000
Transfer of Brazos Oaks funds from 2004 Infrastructure Improvement Fund		650,000	650,000
TOTAL RESOURCES		\$ 6,288,193	\$ 6,588,763
EXPENDITURES	Original Budget	Project To Date *	Total Projected
Brazos Oaks Subdivision	\$ 3,400,000	\$ 1,771,493	\$ 3,128,416
Court Renovations	2,800,000	1,356,922	3,248,500
Misc		7,886	7,886
TOTAL EXPENDITURES	\$ 6,200,000	\$ 3,136,301	\$ 6,384,802
PROJECTED REMAINING FUNDS (DEFICIT)			\$ 203,961

2007 WATER AND SEWER BOND CONSTRUCTION FUND

In June 2007 the City issued \$2.0 million in water and sewer bonds. The original plans for the proceeds from this issue were :

State Highway 288/332 Utility Relocates –

The Texas Department of Transportation (TxDot) planned to install three separate overpasses and service roads on State Highway 288/ 332 . The initial plan was for these projects to be let in 2008. In conjunction with this project the City of Lake Jackson would be responsible for all necessary utility relocations. Prior to surveying and engineering our best estimation of a cost for these projects was \$750,000.

After survey work and TxDot construction plans were completed a more accurate cost estimation was determined to be \$1,225,000.

Then the whole project was put on a hold due to lack of available funding at the State level.

Just when we thought it would be years before the project was consider, stimulus money became available for “shovel ready” projects. Suddenly this project was back on the front burner. Construction began June 15th 2009 and is anticipated to take three years.

All of the relocation work is now complete. The completed cost is \$1,050,056.

FM 2004 / Old Angleton Road Utility Relocates

TxDot is also constructing an overpass on FM 2004 at Old Angleton Road. Again, the responsibility for necessary utility relocates fell to the City of Lake Jackson. It was determined that the drainage pump discharge pipes under FM 2004 would have to be extended. Work on this portion of the projects is complete at a total estimated cost of \$40,000.

Pump

Purchase of a portable diesel pump. This purchase was estimated at \$35,000. Total actual cost was \$31,099.

Center Way Sewer – 400 Block

This project replaced a collapsed sewer line in the 400 block of Center Way. Total cost was estimated at \$65,000. The completed construction cost was \$65,350.

Re-Paint Balsam Water Tower

This is a preventative maintenance project to repair and re-paint the Balsam water tower.

This project is now complete. The total cost is \$400,000.

Force Main – L.S. - #35

Upgrade the force main from Lift Station 35 to the Dyson Campbell Water Reclamation Center (DCWRC). This project is necessary because the current force main is undersized for the design flow identified in the Master Plan for LS #35 and because it joins with the force main from Lift Station #1 which makes it undersized for the design flow identified for Lift Station #1. This project was completed at a construction cost of \$120,365, significantly more than the originally estimated

Master Lift Station Upgrades

Upgrade the Master Lift Stations (#1, 20, & 35) which pump directly to the DCWRC to the design flows identified in the Master Plan. These upgrades are necessary because the current flow capacity does not support the full development of each of these basins. Also, the pumping equipment at these stations is due for replacement.

2007 WATER AND SEWER BOND CONSTRUCTION FUND (continued)

Bids were recently received on this project. The total project cost including engineering is now estimated at \$740,000 versus an original estimate of \$400,000.

Confined Space Entry Lift Station 7 and 14

These lift stations currently have dry wells for the pumping equipment. To check or maintain the pumping equipment, DCWRC personnel must make manned entry into the dry wells. Due to the physical configuration of the access to the dry wells these are considered confined space entries under OSHA standards. The project will improve the access to these stations so that they are not considered confined spaces. This will allow a manpower savings when making routine inspections of these stations.

We have received a mitigation grant from FEMA for the conversion of LS 14 to a submersible pump system. This will eliminate the confined spaces at this lift station. Total project cost is \$150,000 but the FEMA grant will cover \$53,119 of the cost.

Non Potable Irrigation

The intent of this project was to convert the force main being replaced under the Force Main – LS 35 project into a non-potable water main and connect it to the existing DCWRC non-potable water system and to the athletic complexes in the Lake Road corridor. This would allow the use of Non-Potable reclaimed water to be used for irrigation at these complexes. However, Dow Chemical has expressed interest in taking all of our reclaimed water for their use. It now appears the project with Dow will happen therefore this project will not be done. The original estimated cost for this project was \$79,000.

**2007 \$2.0 Million Water and Sewer Bonds
Through April 30, 2010**

RESOURCES		Project to Date	Total Projected
Bond Proceeds Net Issuance Cost	\$	1,948,640	\$ 1,948,640
REVENUES			
Transfer of 1996 remaining Bond Funds		226,339	226,339
FEMA Grant - Lift Station 14		47,864	53,182
Interest earned			
2007		41,395	41,395
2008		53,119	53,119
2009		14,211	14,211
2010		1,473	1,700
TOTAL RESOURCES	\$	<u>2,333,041</u>	<u>\$ 2,338,586</u>

EXPENDITURES	Original Project Estimations	Project To Date	Total Projected
Non Potable Irrigation	\$ 79,025	\$ -	\$ -
Force Main - L.S. #35	37,150	120,365	120,365
Pump	35,000	31,099	31,100
Master L.S. Upgrades	400,000	39,821	740,000
Con. Fined Space L.S. 7 & 14	150,000	-	150,000
Center Way Sewer - 400 block	65,000	65,346	65,350
SH 288/332 Utility Relocates	750,000	1,050,056	1,050,056
FM 2004 Utility Relocates	40,000	30,594	40,000
Repaint Balsam Tower	400,000	394,585	400,000
TOTAL EXPENDITURE	\$ 1,956,175	\$ 1,731,866	\$ 2,596,871

PROJECTED REMAINING FUNDS (DEFICIT) (258,285)

Current projections are for expenditures to exceed revenues in this fund. If that is the case remaining funds in the 2004 Infrastructure and Facility Construction Fund will be used to make up the difference.

2009 INFRASTRUCTURE IMPROVEMENT FUND

In May 2005 voters approved an additional \$7.7 million in infrastructure and facility bonds. This construction fund represents the last phase of the approved bonds—which were issued March, 2009.

There are three residential streets to be reconstructed from these bond proceeds.

Oak Drive from the Northern intersection with Circle Way to That Way.

This is the last of the projects to be completed. We are anticipating going out for bids by the end of July. The total estimated cost on this project is now \$1,554,363. The original estimate was \$1,400,635. The primary reason for the increase is substantially more sewer line work than originally anticipated.

Jasmine Street from Winding Way to Winding Way

This project is complete at a cost of \$669,449. The original estimate was \$639,188.

Winding Way from Jasmine to Oyster Creek Drive.

This project is now under construction. Total estimated cost are \$466,490

IMPACT ON OPERATING BUDGET

These are three residential streets and sidewalks that we earmarked for upgrade. These are concrete streets built in the early 40's or 50's. While their estimated life is nearing its end there is little specific, quantifiable maintenance occurring on these streets. These are proactive projects to upgrade the condition of the street before total deterioration begins to occur.

Also sidewalks in the area are badly deteriorated and will be replaced.

The primary impact on future operating budgets is that these street replacement projects tend to encourage property owners to make a greater effort in the maintaining their homes. This helps to maintain and/or increase the property value on the tax roll.

**2009 Infrastructure Improvements
Bond Construction Fund
As of April 30, 2010**

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	2,406,798	\$ 2,406,798
Interest Earned			
Fiscal 2009		4,945	4,945
Fiscal 2010		1,611	5,000
Total Interest Earned		6,556	9,945
 TOTAL RESOURCES	 \$	 2,413,354	 \$ 2,416,743

Expenditures	Original Budget	Project To Date *	Total Projected
Oak Dr. - to That Way	\$ 1,400,625	\$ 92,363	\$ 1,554,363
Jasmine W/Way to W/ Way	639,188	669,449	669,449
Winding Way - Jasmine to OCD	404,430	29,067	466,490
 TOTAL EXPENDITURES	 \$ 2,444,243	 \$ 790,879	 \$ 2,690,302
			 \$ (273,559)

2010 WATER AND SEWER BOND CONSTRUCTION FUND

Early in fiscal 2010 we issued \$1.65 million in Water and Sewer Bonds. The proceeds from these bonds will fund three water wells. There will be two replacement water wells and one new water well. These wells are necessary to meet the minimum production capacities required by the Texas Commission of Environmental Quality (TCEQ).

Replacement Water Wells –

This is Capital Improvement Project that encompasses the replacement of Water Well #4 at 101 Oyster Creek Drive and Water Well #9 at 334 Circle Way. The inner casing on Water Well #4 is deteriorated and allowing contamination of the well. The well screen on Water Well #9 is collapsed and allows fouling of the pump equipment. Replacement of these wells is necessary to maintain our current production capacity. These wells provide a total of 1000 gallons per minute (gpm) representing roughly 15% of our total production capacity. The project is budgeted at \$1,000,000. Currently engineering and design is underway on this project.

Additional Water Well -

This project encompasses the drilling of a new water well. This well will provide additional production and distribution capacity required under TCEQ rules to allow for infill growth. This well will provide a total of 500 (gpm), which will provide capacity for growth of the system of up to 800 connections. This well will be setup for chemical addition and be capable of pumping directly into the distribution system. The project is budgeted at \$650,000. Currently, we are searching for a location for this well. The original plan was to dig the well near the recently constructed water tower at Dunbar Park. However, a test hole revealed inadequate potential capacity at this site. We are currently searching for a site that will provide the capacity desired.

IMPACT ON OPERATING BUDGET

The additional well will incur electricity and chemical cost of approximately \$3,000 a month if running at capacity.

2010 Water and Sewer Bond Construction Fund

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	\$ 1,669,743
Interest Earned		
Fiscal 2010	1,036	5,000
Total Interest Earned		
<i>Total Resources</i>	\$ 0	\$ 1,674,743

Expenditures	Original Budget	Project To Date *	Total Projected
Water Wells - 2 Replacement	\$ 1,000,000	\$ 0	\$ 1,000,000
Water Well - New	650,000	0	650,000
<i>Total Expenditures</i>	\$ 1,650,000	\$ 117,362	\$ 1,650,000

2010 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND

The Lake Jackson Development Corporation approved the funding of Phase 2 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$5,000,000 in Certifications of Obligation. The Certificates were sold in December, 2009. The project will be out for bid in July, 2010.

Phase 2 Downtown Revitalization

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

As engineering progressed on the project, estimates exceeded the \$5,000,000 budget. In order to bring the project back into budget, the first segment of This Way between SH 332 and Circle Way will be bid as an add-alternate.

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 April 30, 2010**

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	5,006,643	\$ 5,006,643
Interest Earned Fiscal 2010		3,218	15,000
Total Interest Earned		<u>3,218</u>	<u>15,000</u>
TOTAL RESOURCES	\$	<u>5,009,861</u>	\$ <u>5,021,643</u>

Expenditures	Original Budget	Project To Date *	Total Projected
Phase II Downtown	\$ 5,000,000	\$	\$ 5,000,000
TOTAL EXPENDITURES	\$ <u>5,000,000</u>	\$ <u>0</u>	\$ <u>5,000,000</u>

\$ 21,643

2010 INFRASTRUCTURE BOND CONSTRUCTION FUND

In May of 2010 voters approved the issuance of an additional \$7 million in General Obligation Bonds. This fund will account for the first \$3M Phase. These bonds will be sold in July 2010.

Drainage Projects

\$2M will be spent on Drainage projects.

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

This will also include ditch improvements downstream from the State Highway 288 project. In the Highway project the State improved the sizing on all of the drainage crossings. To take advantage of the increased crossing size downstream improvements need to be made to all ditches. This project will encompass all of these improvements.

Also included is three local ditch renewals. These are Anchusa, Timbercreek Park, and Upper Slave Ditch.

Street Spot Repairs

\$1M will be spent on arterial street spot repairs to alleviate damage caused by last summers drought.

IMPACT ON OPERATING BUDGET

These projects will have little direct impact on the operating budget other than freeing up the \$80,000 budgeted in the General Fund Street department to be utilized in additional locations.

**2010 Infrastructure Improvements
Bond Construction Fund
As of April 30, 2010**

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	0	\$ 3,000,000
Interest Earned			
Fiscal 2010		0	5,000
Total Interest Earned		<u>0</u>	<u>5,000</u>
TOTAL RESOURCES	\$	0	\$ 3,005,000

Expenditures	Original Budget		Project To Date *	Total Projected
Willow Blossom Drainage	\$ 400,000	\$	0	\$ 400,000
Oak Dr. Structure Crossings (3)	470,000		0	470,000
S. Yaupon Structure Crossings (3)	311,700		0	311,700
Elm Structure Crossings (2)	149,200		0	149,200
S Yaupon ditch lining	119,800		0	119,800
Elm ditch lining	30,900		0	30,900
Magnolia ditch lining	248,500		0	248,500
Anchusa, Timbercreek Park, Upper Slave	185,000		0	185,000
Aterial Streets Drought Repair	<u>1,000,000</u>		<u>0</u>	<u>1,000,000</u>
TOTAL EXPENDITURES	\$ 2,915,100	\$	0	\$ 2,915,100

PROJECTED REMAINING FUNDS (DEFICIT) \$ 89,900



Oyster Creek Drive decorated for remembrance of 9/11

STATISTICAL INFORMATION



LAKE JACKSON

City of Enchantment

City of
Enchantment





Lake Jackson entrance sign located on Hwy 288

Lake Jackson

“City of Enchantment”

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

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

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won nine Keep Texas Beautiful Governor’s Community Achievement Awards and three 1st place national awards from Keep America Beautiful . Each year they have also receive the Presidents Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the “Tree City USA” title for the past 27 years.

Location

8 Miles North of the Gulf of Mexico
50 Miles South of Houston
45 Miles Southwest of Galveston

Estimated 2010 Population

27,614

Form of Government

Council/Manager (Home Rule Charter)

Mayor

Bob Sipple

City Manager

William P. Yenne

Councilmembers

Bob Geter
Charlie Golden
Gerald Roznovsky
Scott Schwertner
Vinay Singhania

Elected Officials

Official	Title	Years of Service	Term Expires	Occupation
* Bob Sipple	Mayor	4	2012	VP of Sales
** Charlie Golden	Councilmember	1	2011	Retired
Bob Geter	Councilmember	4	2012	Retired
Gerald Roznovsky	Councilmember	5	2011	Manager
Vinay Singhania	Councilmember	4	2011	Purchasing Manager
Scott Schwertner	Councilmember	new	2012	Sales & Use Tax Consultant

* Served 1 year as Councilmember prior to Mayor
 ** Served as Councilmember 1980-1996, 2000-2006

City Staff

Name	Title	Length of Service
* William P. Yenne	City Manager	30 years
Modesto Mundo	Asst. City Manager	15 years
Pam Eaves, CPA	Finance Director	20 years
Salvador Aguirre	City Engineer	31 years
First Southwest	Financial Advisors	5

* Served 11 years as Assistant City Manager; 17 years as 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 over 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.

Bus Lines

Service scheduled by Valley Transition Angleton.

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, Houston's Intercontinental - 1.5 hours with all major commuter carriers.

Shipping

Port of Freeport has facilities to handle RO/RO, breakbulk, and container cargos. Channel depth is to 45'. Berthing depth 36' at 1,500' of docks. Transit sheds contain over 450,000 sq. ft. with one 60,000 sq. ft. back-up warehouse. The Port owns some 9,600 acres of land for use by port related companies. The Port of Freeport has also been designated Foreign Trade Zone #149.

Barges using the Intracoastal Waterway are serviced by over 15 docks and there are some 12 barge operations using the waterways in the area.

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

2,000 gallons or less:	\$10.30
Over 2,000 gallons:	\$10.30 plus \$2.95 per thousand gallons for each thousand gallons over 2,000
Over 20,000 gallons:	\$63.40 plus \$3.20 per thousand gallons for each thousand gallons over 20,000

Sewer: Supplier: City of Lake Jackson

2,000 gallons or less	\$10.30
2,000 to 15,000 gallons:	\$10.30 plus \$3.23 per thousand gallons for each thousand gallons up to 15,000 gallons

Solid Waste Collection: Supplier: City of Lake Jackson

Commercial 3 yd dumpster per month		Commercial 4 yd dumpster per month	
2 pick ups per week	\$61.93	2 pick ups per week	\$ 82.55
3 pick ups per week	92.82	3 pick ups per week	123.86
4 pick ups per week	123.86	4 pick ups per week	165.57
5 pick ups per week	166.34	5 pick ups per week	206.43
6 pick ups per week	185.79	6 pick ups per week	247.68

Apartments/Multi family

Garbage and trash rates for apartments/multi family shall be charged at a flat rate fee of fourteen dollars (\$14.00) per individual family unit, excluding State Sales Tax.

Applicable Tax Rates 2009-10

Sales or Use Tax

State	6.25%
Lake Jackson	1.50%
Brazoria County	<u>.50%</u>
	8.25%

Hotel/Motel Tax

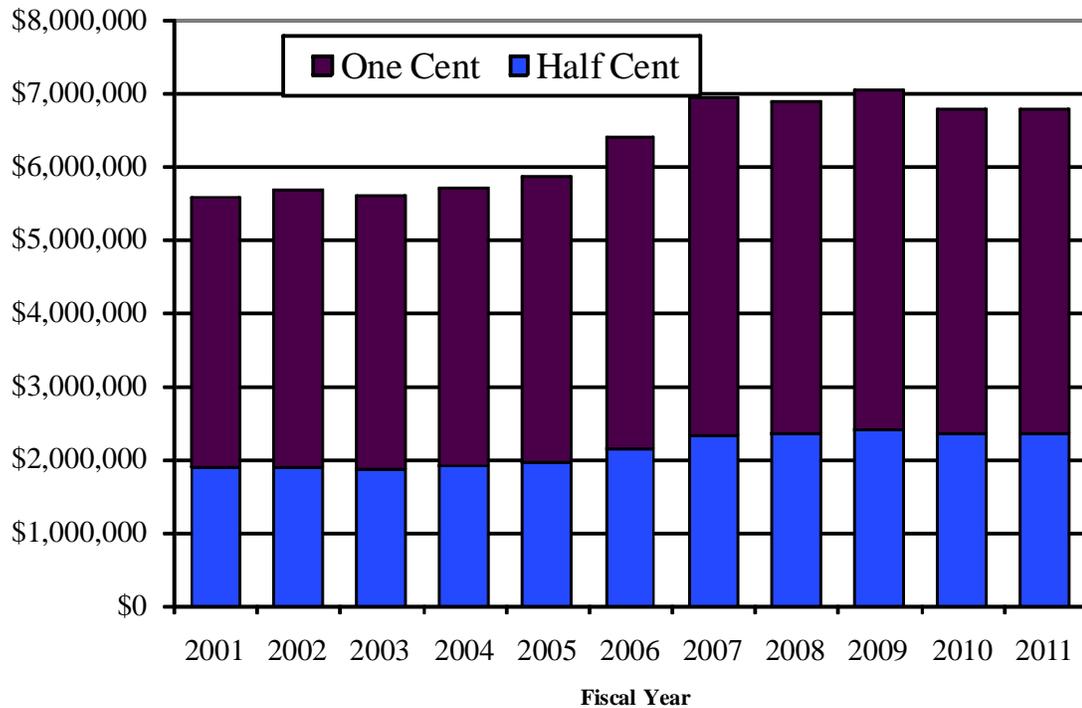
State	6.0%
City	<u>7.0%</u>
	13.00%

2009-10 Property Taxes - Rate/\$100 Assessed Value

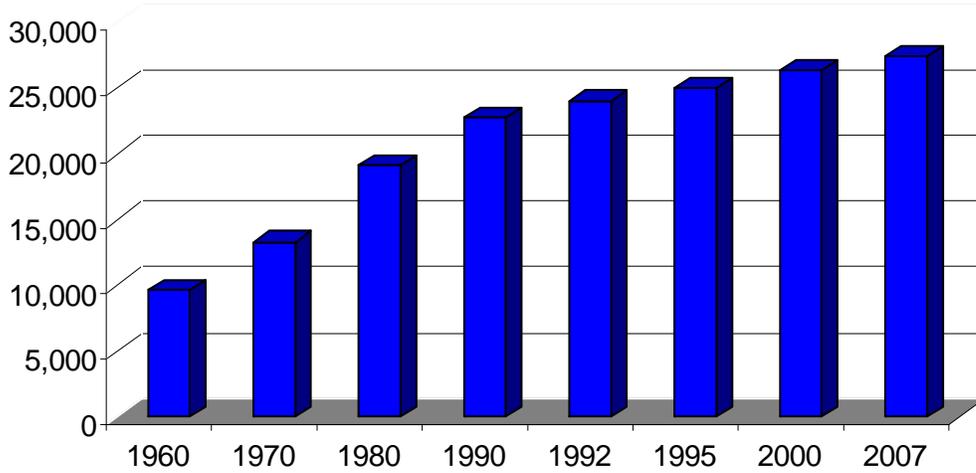
City of Lake Jackson	0.390000
Brazosport ISD	1.228500
Brazosport College	0.175754
Brazoria County (including Road & Bridge)	0.426286
Brazos River Harbor Navigation District	0.053500
Velasco Drainage District	<u>0.087130</u>
Aggregate Tax Rate	2.361170

Sales Tax History

	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%
Actual	2009	4,634,553	2,408,688	1.77%
Projected	2010	4,430,272	2,341,768	-4.41%
Budgeted	2011	4,430,272	2,341,768	0.00%



Historical Population



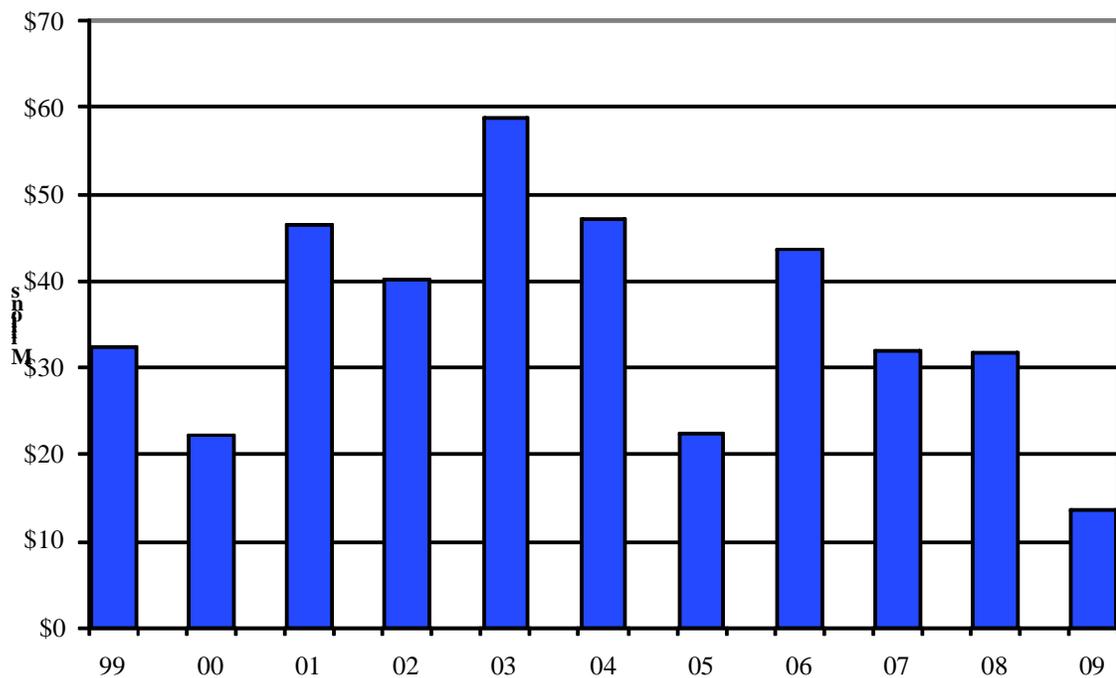
1960	9,651
1970	13,376
1980	19,102
1990	22,776
1992	24,000
1995	25,000
2000	26,386
2010	27,614 (estimate)

2000 Census Land Area & Population Density

	POPULATION	LAND AREA SQUARE MILES	PERSONS PER SQUARE MILE
Texas	23,507,783	261,914.2	89.00
Brazoria County	278,484	1,386.9	208.30
<i>Lake Jackson</i>	27,614	18	1,468

Building Permits Issued Last Ten Years

Year	RESIDENTIAL				COMMERCIAL				Total Building Permits
	New		Additions		New		Additions		
	Dollars	Number	Dollar	Number	Dollars	Number	Dollar	Number	
99	\$13,535,128	63	\$2,412,795	247	\$2,396,808	12	\$16,405,048	69	\$32,352,971
00	\$12,298,047	58	\$2,703,310	274	\$2,186,500	3	\$4,959,322	72	\$22,147,179
01	\$17,451,908	78	\$2,483,533	228	\$12,290,800	9	\$14,215,710	67	\$46,441,951
02	\$17,509,089	71	\$2,573,435	255	\$11,023,051	9	\$9,142,897	88	\$40,248,472
03	\$14,022,974	54	\$3,211,769	287	\$31,009,669	8	\$10,577,741	77	\$58,822,153
04	\$12,265,891	47	\$2,648,486	244	\$25,701,824	14	\$6,535,633	81	\$47,151,834
05	\$10,346,773	47	\$2,554,073	217	\$6,814,750	5	\$2,846,001	72	\$22,561,597
06	\$11,558,044	42	\$2,779,670	222	\$12,292,550	13	\$16,999,806	96	\$43,630,070
07	\$10,645,379	49	\$2,994,659	246	\$9,960,620	16	\$8,273,763	91	\$31,874,421
08	\$4,567,201	28	\$1,934,811	210	\$16,524,120	7	\$8,691,192	84	\$31,717,324
09	\$2,104,874	13	\$2,269,750	224	\$980,000	16	\$8,286,645	47	\$13,641,269



Brazosport Top Employers

Company	Type	Estimated No. Of Employees
Dow Chemical U.S.A. - (Texas operations)	Chemical	4,900
Texas Department of Criminal Justice	Prison	2,575
U. S. Contractors (supplier to primarily chemical plants-employment varies due to contractors)	Labor, etc.	1,817
Brazosport ISD	Education	1,800
Walmart	Retail	1,494
Brazoria County Government	County Courthouse	1156
Industrial Specialist, Inc.	Contractor	1,036
Phillips 66 Company	Chemical/Petroleum	1,000
BASF	Chemical	769
Benchmark	Assembles	700
HB Zachary Company		630
Solutia, Inc.		602
BP/Amoco Chemical	Chemical	750
Monsanto	Chemical	630
Brazosport Memorial Hospital	Medical	486
Oxy-Chem, Inc.	Chemical	464
Kroger	Retail/Grocery	345
City of Lake Jackson	Municipal	208
Mallinckrodt Medical	Medical Devices	165
Shintech	Chemical	158
American Rice	Manufacturer	150
Rhone-Poulenc	Chemical	150
U. S. Postal Services	Postal Services	140
Schenectady	Chemical	132
Gulf Chemical & Metallurgical	Chemical	123
Brazosport Facts	Publication/Newspaper	100
Quantum Chemicals	Specialty Chemicals	100
Pauluhn Electric	Electrical Devices	92
Reliant Energy/HL&P	Utility	63
Hoffman LaRoche	Beta-Carotene Plant	57

2000 Census Information

POPULATION SEX & RACE

TOTAL POPULATION	SEX		RACE					Total % Hispanic	
	Male	Female	White	Black	American Indian	Asian/Pacific Is.	Other		
20,851,820	49.6	50.4	71.0	11.5	0.6	2.7	14.2	32.0	
Brazoria County	241,767	51.6	48.4	77.1	8.5	0.5	2.0	11.8	22.8
Lake Jackson	26,386	48.8	51.2	86.2	3.9	0.4	2.5	7.0	14.7

POPULATION AGE

Under 5 Yrs.	5-19 Yrs.	20-34 Yrs.	35-54 Yrs.	55-64 Yrs.	65-74 Yrs.	75 Yrs. +	Median Age
1,624,628	4,921,608	4,701,487	5,933,375	1,598,190	1,142,608	929,924	32.3
Brazoria County	18,708	57,217	48,856	76,547	19,109	8,583	34.0
Lake Jackson	1,946	6,778	4,645	8,453	1,954	1,156	34.5

HOUSEHOLD CHARACTERISTICS

FAMILY HOUSEHOLDS	PERSONS PER -	
	Household	Family
Total		
5,247,794	54.0	12.7
Brazoria County	63,128	62.2
Lake Jackson	7,344	64.7

EDUCATION CHARACTERISTICS

Pre-primary School	Population 3 years & over enrolled in school		Population 16 to 19 years		Population 25 and over				
	Elementary or high school		Not enrolled in school and not high school graduate		Percent with Bachelor's degree or higher				
	Number	Percent in private school	College or graduate school	Number	Percent	Number			
738,297	4,007,073	6.6	1,202,890	1,289,185	12.5	12,790,893	75.7	23.2	
Brazoria County	8,697	47,800	7.1	11,894	13,901	11.1	152,244	79.5	19.6
Lake Jackson	1,126	5,792	6.2	1,323	1,506	5.3	16,237	91.8	33.6

2000 Census Information

EMPLOYMENT STATUS

	Population 16 years and over												
	Labor Force					Workers			Females with own children under 6 years		Own children under 6 years, all parents in family in labor force		
	Percent in labor force		Civilian labor force		Percent unemployed	Means of transportation		Number	Percent in labor force	Number			
	Total	Female	Number	Percent		Percent using car, truck, or van	Percent in carpools				Percent using public transport.		
Texas	15,617,373	7,960,900	63.6	56.2	9,830,559	6.1	9,157,875	92.2	14.5	1.9	1,305,315	56.6	974,016
Brazoria County	180,217	87,268	62.6	56.6	112,798	5.4	104,832	95.4	12.6	0.3	15,962	57.3	11,582
Lake Jackson	19,289	9,928	66.2	56.7	12,775	4.1	12,050	94.9	9.8	0.18	1,780	52.9	1,083

WORK STATUS & INCOME

	Population 16 years and over, worked in 1999						Median income in 1999 (dollars)			Per capita income in 1999 (dollars)
	Total		Worked 40 or more weeks		Households	Families	Nonfamily households			
	Male	Female	Male	Female						
Texas	5,948,300	4,943,201	4,863,920	3,659,567	3,860,032	2,539,072	39,927	45,861	25,623	19,617
Brazoria County	68,365	54,028	57,104	40,366	48,018	29,089	48,632	55,282	26,436	20,021
Lake Jackson	7,440	6,320	6,548	4,640	5,740	3,154	96,012	100,726	62,633	34,849

HOUSEHOLD INCOME IN 1999

	Household Income 1999						Percent of households with income in 1999 of \$100,000 or more
	Total Households	Median income in 1999 (dollars)	Less than \$10,000	\$10,000 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$74,999	
Texas	7,397,294	39,927	767,505	1,495,277	2,215,499	1,359,437	11.5
Brazoria County	82,020	48,632	5,975	13,432	22,654	17,763	13.6
Lake Jackson	9,610	96,012	493	1,101	2,332	1,987	22.1

BUDGET HISTORY
Budgeted

EXPENDITURES/REVENUES												
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
General fund	10,240,219	10,896,957	11,680,133	12,762,160	12,900,736	12,942,545	13,277,483	13,965,340	14,646,820	15,750,534	16,583,021	16,360,143
Utility fund	7,598,535	7,796,363	8,090,345	8,506,347	8,522,070	8,446,002	8,617,112	8,895,612	9,292,563	9,713,279	9,967,201	10,368,107
Total	17,838,754	18,693,320	19,770,478	21,268,507	21,422,806	21,388,547	21,894,595	22,860,952	23,939,383	25,463,813	26,550,222	26,728,250
% change	12.0%	4.6%	5.4%	7.0%	0.7%	-0.2%	2.3%	4.2%	4.5%	6.0%	4.1%	0.7%

GENERAL FUND												
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Salaries/benefits	6,587,355	7,034,893	7,494,210	7,940,850	8,231,120	8,380,996	8,570,040	8,943,800	9,266,900	9,769,700	10,384,263	10,159,023
Operating	2,783,507	3,282,115	3,458,425	3,803,298	3,864,428	3,806,085	3,967,808	4,314,533	4,645,080	4,978,619	5,252,518	5,100,644
Transfers	869,357	579,949	727,498	1,018,012	805,188	755,464	739,635	707,007	734,840	1,002,215	946,240	1,016,730
Total	10,240,219	10,896,957	11,680,133	12,762,160	12,900,736	12,942,545	13,277,483	13,965,340	14,646,820	15,750,534	16,583,021	16,276,397
% change	9.7%	6.0%	6.7%	8.5%	1.1%	0.3%	2.5%	4.9%	4.7%	7.0%	5.0%	-1.9%

UTILITY FUND												
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Salaries/benefits	2,169,607	2,325,142	2,487,333	2,583,350	2,648,350	2,550,000	2,638,900	2,718,000	2,772,100	2,871,529	2,994,700	2,994,660
Operating	3,142,390	3,131,835	3,193,440	3,315,415	3,271,705	3,401,455	3,571,350	3,846,609	4,119,445	4,137,792	4,291,825	4,462,314
Transfers	2,286,538	2,339,386	2,409,572	2,607,582	2,602,015	2,494,547	2,406,862	2,331,003	2,401,018	2,703,958	2,680,676	2,922,480
Total	7,598,535	7,796,363	8,090,345	8,506,347	8,522,070	8,446,002	8,617,112	8,895,612	9,292,563	9,713,279	9,967,201	10,379,454
% change	15.1%	2.5%	3.6%	4.9%	0.2%	-0.9%	2.0%	3.1%	4.3%	4.3%	2.5%	4.0%

**1995 - 2011
PERSONNEL SUMMARY BY DEPARTMENT**

GENERAL FUND	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	FT													
ADMINISTRATION	8.34	8.34	8.34	8.34	8.34	8.34	9.34	9.34	9.50	9.50	9.50	9.50	10.50	10.50
FINANCE	6.50	7.50	7.50	7.50	8.50	8.50	8.50	8.50	9.00	9.00	9.00	9.00	10.00	10.00
TAX	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00
POLICE	47.50	48.50	51.50	52.50	52.50	56.50	56.50	56.50	56.50	57.00	58.00	58.00	59.00	59.00
FIRE	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00
HUMANE	2.00	2.00	2.00	2.00	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
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
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
CODE ENFORCEMENT	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00
PARKS	14.50	14.50	14.50	14.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
RECREATION	6.50	6.50	10.50	11.50	12.50	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
LIBRARY	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.50	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	0.00	0.00	0.00	0.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00
TOTAL GENERAL FUND	131.83	133.83	140.83	143.83	148.83	154.83	155.83	155.83	156.66	155.66	156.66	157.66	163.66	163.66
UTILITY FUND														
UTILITY ADMINISTRATION	7.83	7.83	7.83	7.83	8.83	9.83	9.83	9.83	8.00	8.00	7.00	6.00	6.00	6.00
WATER PRODUCTION	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	7.08	7.08	7.08	7.41	11.50	11.50
WATER DISTRIBUTION	5.25	5.25	5.25	5.25	5.25	5.25	5.25	4.75	4.75	4.75	4.75	4.75	0.00	0.00
WASTEWATER COLLECTION	7.25	9.25	9.25	11.25	11.25	11.25	11.25	10.08	10.08	10.08	10.08	10.41	19.50	19.50
WASTEWATER TREATMENT	11.25	11.25	11.25	11.25	11.25	11.25	8.09	8.09	8.09	8.09	8.09	8.43	0.00	0.00
SANITATION	25.34	25.34	27.34	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	60.17	62.17	64.17	64.17	65.17	66.17	65.17	65.17	63.34	63.34	62.34	62.34	62.34	62.34
TOTAL ALL FUNDS COMBINED	192.00	196.00	205.00	208.00	214.00	221.00	222.00	221.00	220.00	219.00	219.00	220.00	226.00	226.00

SUMMARY OF MAJOR PERSONNEL CHANGES TO FULL-TIME POSITIONS

<u>YEAR</u>	<u>DEPARTMENT</u>	<u>POSITION</u>	<u>Add FTE</u>	<u>Delete</u>
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	
1998-99	Court	Deputy Court Clerk	1.00	
1998-99	Police	PT Receptionist to FT	1.00	
1998-99	Recreation	Lead Lifeguard	1.00	
1998-99	Sanitation	Refuse Drivers		-2.00
1998-99	WW Collection	Lift Station Operator	2.00	
1997-98	Police	Patrol Officer	2.00	
1997-98	Police	Sergeant	1.00	
1997-98	Recreation	Pool Manager	1.00	
1997-98	Recreation	Facility Asst.	2.00	
1997-98	Recreation	Admin Asst.	1.00	
1997-98	Sanitation	Refuse Drivers	2.00	
1996-97	Administration	Vol Coordinator	1.00	
1996-97	Police	Det. Sergeant	1.00	
1996-97	WW Collection	Laborer II	2.00	
1995-96	Police	Police Officer	1.00	
Total			46.33	-11.33
NET TOTAL			35.00	

Information provided by the Brazoria County Tax Office 2-22-07

****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

*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

*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

*This number is included in "Total Market Value". City of Angleton grants no general homestead exemption

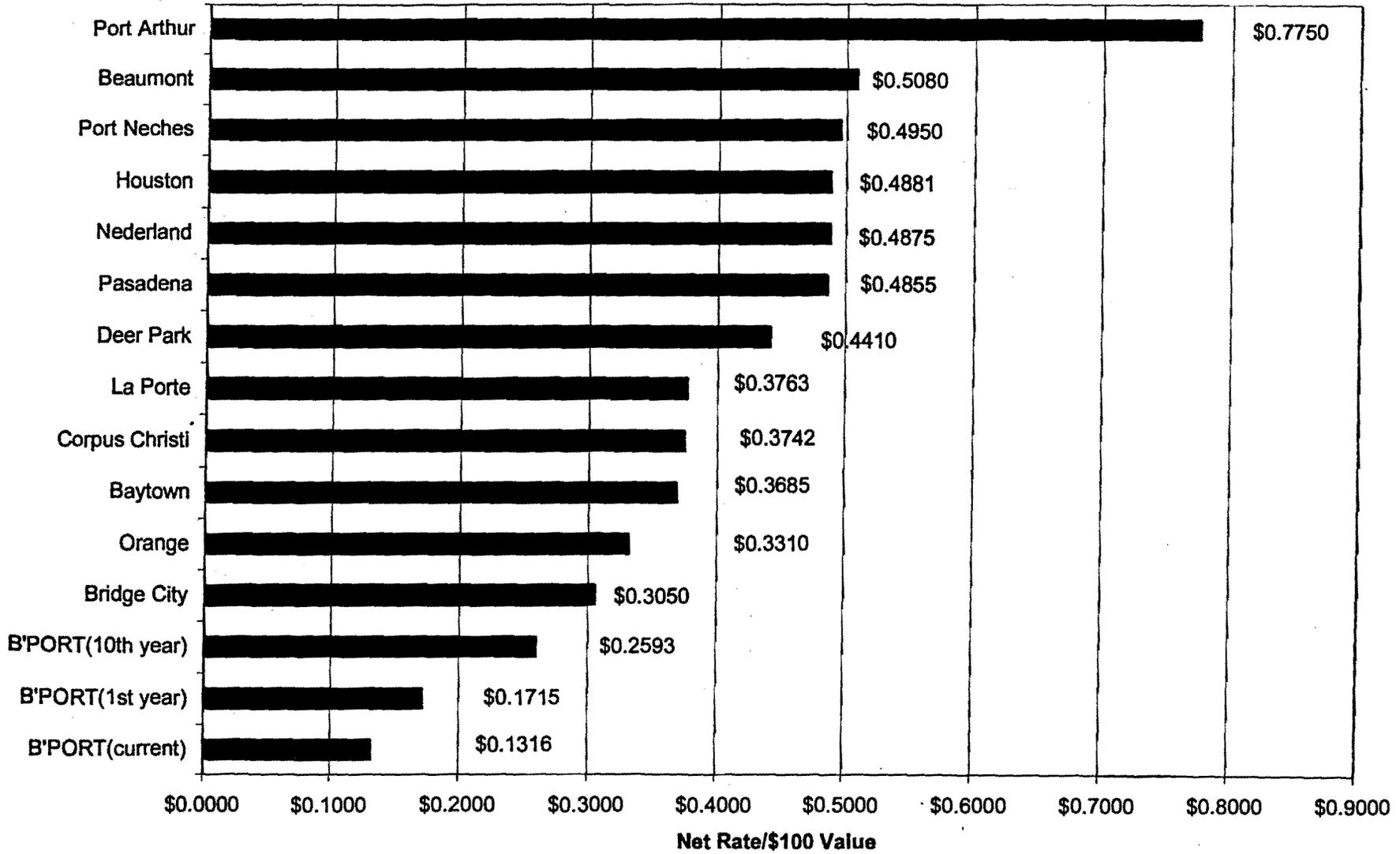
****CITY OF PEARLAND CLASS A - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2000	10,696	\$ 1,100,278,510	\$ 28,472,940	\$ 1,128,751,450	\$ 88,243,576
2001	11,491	\$ 1,283,411,360	\$ 82,665,440	\$ 1,366,076,800	\$ 114,541,942
2002	12,574	\$ 1,520,707,640	\$ 79,653,810	\$ 1,600,361,450	\$ 160,607,326
2003	13,729	\$ 1,731,101,140	\$ 206,494,480	\$ 1,937,595,620	\$ 188,583,982
2004	15,065	\$ 2,070,670,360	\$ 179,224,030	\$ 2,249,894,390	\$ 220,647,241
2005	16,907	\$ 2,315,784,360	\$ 371,065,530	\$ 2,686,849,890	\$ 320,371,679
2006	20,674	\$ 3,186,641,930	\$ 211,908,080	\$ 3,398,550,010	\$ 355,004,030
2007	23,842	\$ 3,835,979,363	\$ 333,995,541	\$ 4,169,974,904	\$ 360,425,053
2008	23,579	\$ 4,041,858,496	\$ 149,055,212	\$ 4,190,913,708	\$ 284,426,562

*This number is included in "Total Market Value". City of Pearland grants no general 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.

NET EFFECTIVE INDUSTRIAL TAX RATES



May 1, 2001

Industrial Districts Along the Texas Gulf Coast

5/1/01

Rank	City	Assessment Ratio	Tax Rate	Effective Tax Rate	Comments
1	Beaumont	80%	0.63500	50.80%	Different contract for each company.
2	Port Neches	75%	0.66000	49.50%	10 Year Contract
3	Houston	73%	0.66500	48.81%	15 Year Contract 100% on Land
4	Nederland	75%	0.65000	48.75%	New Construction on case by case basis
5	Pasadena	73%	0.66500	48.55%	Rate increases \$.05/yr from .00645 - .00695
6	Deer Park	63%	0.70000	44.10%	40% Annexed
7	La-Porte	53%	0.71000	37.63%	Include base value for new construction
8	Corpus Christi	60%	0.62373	37.42%	10 Year Contract
9	Baytown	50%	0.73703	36.85%	Different contract for each company.
10	Orange	42%	0.78800	33.10%	7 Year contract
11	Bridge City	42%	0.72624	30.50%	Add Sales Tax Adjustment to Tax Rate
12	Clute, LJ, FP - 10th Year 50%	50%	0.51850	25.93%	One Contract split between Three Cities
13	Clute, LJ, FP - 1st Year 32.5%	32.5%	0.52640	17.11%	One Contract split between Three Cities
14	Clute, LJ, FP - Current	25%	0.52640	13.16%	One Contract split between Three Cities
15	Port Arthur	-	0.77500	-	Use Flat Fee Contracts

Industrial Districts Along the Texas Gulf Coast

5/1/01

Sorted by Percentage of Value Collected

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Nederland	98,481,320	\$ 550,000.00	0.558%	Air Liquide, Sun, Unocal
2	Port Arthur	2,248,668,280	\$ 12,547,569.00	0.558%	Motiva, Huntsman, Fina, Clark
3	Port Neches	493,520,070	\$ 2,466,109.55	0.500%	Huntsman, Mobil, Motiva, Air Liquide
4	Beaumont	2,248,363,181	\$ 10,964,000.00	0.488%	Exxon \ Mobil, Goodyear, Du Pont
5	Houston	3,792,005,780	\$ 17,500,000.00	0.461%	Lyondell, Shell, Champions Paper
6	La Porte	2,258,506,648	\$ 9,064,636.52	0.401%	DuPont, Fina, Solvay
7	Pasadena	3,415,104,150	\$ 13,500,000.00	0.395%	Hoechst Celanese, Phillips, Montel
8	Deer Park	2,107,247,438	\$ 7,532,043.00	0.357%	Shell, Rohm & Haas, Occidental
9	Baytown	3,957,875,220	\$ 13,478,610.00	0.341%	Exxon, Bayer, Chevron
10	Corpus Christi	1,594,168,448	\$ 5,120,526.62	0.321%	Koch, Citgo, Coastal, Valero
11	Orange	1,208,281,680	\$ 3,750,000.00	0.310%	DuPont, Bayer, Chevron
12	Bridge City	14,492,840	\$ 43,990.00	0.304%	Firestone
13	Clute, LJ, FP - 10th Year 50%	3,157,815,210	\$ 8,330,000.00	0.264%	Dow, BASF
14	Clute, LJ, FP - 1st Year 32.5%	3,157,815,210	\$ 5,415,000.00	0.171%	Dow, BASF
15	Clute, LJ, FP - Current	3,157,815,210	\$ 4,165,000.00	0.132%	Dow, BASF

Industrial Districts Along the Texas Gulf Coast

5/1/01

Sorted by Total Dollars Collected

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Houston	3,792,005,780	\$ 17,500,000.00	0.461%	Lyondell, Shell, Champions Paper
2	Pasadena	3,415,104,150	\$ 13,500,000.00	0.395%	Hoechst Celanese, Phillips, Montel
3	Baytown	3,957,875,220	\$ 13,478,610.00	0.341%	Exxon, Bayer, Chevron
4	Port Arthur	2,248,668,280	\$ 12,547,569.00	0.558%	Motiva, Huntsman, Fina, Clark
5	Beaumont	2,248,363,181	\$ 10,964,000.00	0.488%	Exxon \ Mobil, Goodyear, Du Pont
6	La Porte	2,258,506,648	\$ 9,064,636.52	0.401%	DuPont, Fina, Solvay
7	Clute, LJ, FP - 10th Year 50%	3,157,815,210	\$ 8,330,000.00	0.264%	Dow, BASF
8	Deer Park	2,107,247,438	\$ 7,532,043.00	0.357%	Shell, Rohm & Haas, Occidental
9	Clute, LJ, FP - 1st Year 32.5%	3,157,815,210	\$ 5,415,000.00	0.171%	Dow, BASF
10	Corpus Christi	1,594,168,448	\$ 5,120,526.62	0.321%	Koch, Citgo, Coastal, Valero
11	Clute, LJ, FP - Current	3,157,815,210	\$ 4,165,000.00	0.132%	Dow, BASF
12	Orange	1,208,281,680	\$ 3,750,000.00	0.310%	DuPont, Bayer, Chevron
13	Port Neches	493,520,070	\$ 2,466,109.55	0.500%	Huntsman, Mobil, Motiva, Air Liquide
14	Nederland	98,481,320	\$ 550,000.00	0.558%	Air Liquide, Sun, Unocal
15	Bridge City	14,492,840	\$ 43,990.00	0.304%	Firestone

Industrial Districts Along the Texas Gulf Coast

5/1/01

Sorted by Total Value in District

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Baytown	3,957,875,220	\$ 13,478,610.00	0.341%	Exxon, Bayer, Chevron
2	Houston	3,792,005,780	\$ 17,500,000.00	0.461%	Lyondell, Shell, Champions Paper
3	Pasadena	3,415,104,150	\$ 13,500,000.00	0.395%	Hoechst Celanese, Phillips, Montel
4	Clute, LJ, FP-1st Year 32.5%	3,157,815,210	\$ 5,415,000.00	0.171%	Dow, BASF
5	La Porte	2,258,506,648	\$ 9,064,636.52	0.401%	DuPont, Fina, Solvay
6	Port Arthur	2,248,668,280	\$ 12,547,569.00	0.558%	Motiva, Huntsman, Fina, Clark
7	Beaumont	2,248,363,181	\$ 10,964,000.00	0.488%	Exxon \ Mobil, Goodyear, Du Pont
8	Deer Park	2,107,247,438	\$ 7,532,043.00	0.357%	Shell, Rohm & Haas, Occidental
9	Corpus Christi	1,594,168,448	\$ 5,120,526.62	0.321%	Koch, Citgo, Coastal, Valero
10	Orange	1,208,281,680	\$ 3,750,000.00	0.310%	DuPont, Bayer, Chevron
11	Port Neches	493,520,070	\$ 2,466,109.55	0.500%	Huntsman, Mobil, Motiva, Air Liquide
12	Nederland	98,481,320	\$ 550,000.00	0.558%	Air Liquide, Sun, Unocal
13	Bridge City	14,492,840	\$ 43,990.00	0.304%	Firestone

Market Value Projections - (Values shown are estimates only and were used for projection purposes only. Whether these taxable values are accurate is dependant on economic and market conditions.)

Company	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BASF	577,387,650	577,387,650	577,387,650	577,387,650	577,387,650	878,887,650	878,887,650	878,887,650	974,887,650	974,887,650	974,887,650
Expired Abatements	-	-	-	-	301,500,000	-	-	96,000,000	-	-	-
Total	577,387,650	577,387,650	577,387,650	577,387,650	878,887,650	878,887,650	878,887,650	974,887,650	974,887,650	974,887,650	974,887,650
Brock Properties	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590	1,366,590
Dow Companies	2,579,060,970	2,579,060,970	2,579,060,970	2,584,060,970	2,584,060,970	2,649,100,970	2,718,910,970	2,813,210,970	2,813,210,970	2,944,210,970	2,944,210,970
Expired Abatements	-	-	5,000,000	-	65,040,000	69,810,000	94,300,000	-	131,000,000	-	-
Total	2,579,060,970	2,579,060,970	2,584,060,970	2,584,060,970	2,649,100,970	2,718,910,970	2,813,210,970	2,813,210,970	2,944,210,970	2,944,210,970	2,944,210,970
Total	Base Value 3,157,815,210	3,157,815,210	3,162,815,210	3,162,815,210	3,529,355,210	3,599,165,210	3,693,465,210	3,789,465,210	3,920,465,210	3,920,465,210	3,920,465,210

In-Lieu Rate >	32.5%	33.0%	33.5%	34.5%	35.0%	36.0%	37.0%	39.0%	45.0%	50.0%
Value Weighted Tax Rate >	0.52760	0.52800	0.52800	0.50951	0.50642	0.51345	0.50931	0.51842	0.51842	0.51842

Payment Projections

City	Allocation	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Total Payments
Clute	16.1%	\$ 871,815	\$ 886,305	\$ 900,795	\$ 963,183	\$ 1,020,338	\$ 1,077,493	\$ 1,139,478	\$ 1,243,725	\$ 1,472,345	\$ 1,635,760	\$ 11,211,235
Freeport	37.3%	\$ 2,019,795	\$ 2,053,365	\$ 2,086,935	\$ 2,231,473	\$ 2,363,888	\$ 2,496,303	\$ 2,639,908	\$ 2,881,425	\$ 3,411,085	\$ 3,789,680	\$ 25,973,855
Lake Jackson	46.6%	\$ 2,523,390	\$ 2,565,330	\$ 2,607,270	\$ 2,787,845	\$ 2,953,275	\$ 3,118,705	\$ 3,298,115	\$ 3,599,850	\$ 4,261,570	\$ 4,734,560	\$ 32,449,910
Total	100%	\$ 5,415,000	\$ 5,505,000	\$ 5,595,000	\$ 5,982,500	\$ 6,337,500	\$ 6,692,500	\$ 7,077,500	\$ 7,725,000	\$ 9,145,000	\$ 10,160,000	Potential Payments \$ 69,635,000

32.5% - 50% for 10 years

5/1/01

Values Locked at 2000 the Floor

	In-Lieu Rate >>	32.5%	33.0%	33.5%	34.5%	35.0%	36.0%	37.0%	39.0%	45.0%	50.0%	
City	Allocation	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Total Payments
Clute	16.1%	\$ 871,815	\$ 885,500	\$ 898,380	\$ 925,750	\$ 938,630	\$ 966,000	\$ 992,565	\$ 1,046,500	\$ 1,206,695	\$ 1,341,130	\$ 10,072,965
Freeport	37.3%	\$ 2,019,795	\$ 2,051,500	\$ 2,081,340	\$ 2,144,750	\$ 2,174,590	\$ 2,238,000	\$ 2,299,545	\$ 2,424,500	\$ 2,795,635	\$ 3,107,090	\$ 23,336,745
Lake Jackson	46.6%	\$ 2,523,390	\$ 2,563,000	\$ 2,600,280	\$ 2,679,500	\$ 2,716,780	\$ 2,796,000	\$ 2,872,890	\$ 3,029,000	\$ 3,492,670	\$ 3,881,780	\$ 29,155,290
Total	100%	\$ 5,415,000	\$ 5,500,000	\$ 5,580,000	\$ 5,750,000	\$ 5,830,000	\$ 6,000,000	\$ 6,165,000	\$ 6,500,000	\$ 7,495,000	\$ 8,330,000	\$ 62,565,000

Hugh L. Landrum & Associates, Inc.

May 1, 2001

BUDGET GLOSSARY



LAKE JACKSON

City of Enchantment

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.

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES. Expenses incurred but not due until a later date.

ACCRUED REVENUES. Revenues earned but not yet received.

ADMINISTRATIVE FEES. Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES. (Current) All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES. (Delinquent) All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES. (Penalty and Interest) A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE. The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ASSESSED VALUATION. A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District.)

BISD – Brazosport Independent School District. All school age children living in the City limits of Lake Jackson attend school in this District.

BALANCED BUDGET – A fund’s budget is considered balance when estimated expenditures do not exceed prospective revenues plus cash on hand (fund balance).

B.O.D. Biochemical Oxygen Demand.

B.W.A. Brazosport Water Authority. A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BOND. A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS. A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson’s City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR. The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET MESSAGE. The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGETED FUNDS. Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash changes hands.

CASH MANAGEMENT. The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting

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the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

COST. (1) The amount of money or other consideration exchanged for property or services. (2) Expense.

DEPRECIATION. The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DIVISION. An administrative segment of the City which indicates management responsibility for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed of.

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURE. This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

EXPENSES. Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FISCAL YEAR. The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE TAX. This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND. An accounting entity that has a set of self-balancing accounts and that records all financial transac-

tions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

FUND BALANCE. Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

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 FUNDS – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

HOTEL/MOTEL TAX. Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining fifty (78%) percent is appropriated annually as designated by Council through the budget process.

INTERFUND TRANSFERS. Amounts transferred from one fund to another.

INVESTMENTS. Securities and real estate held for the production of revenue in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

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.

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spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND - A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual

OPERATING EXPENSES. Proprietary fund expenses which are directly related to the fund’s primary service activities.

OPERATING GRANTS. Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

OPERATING REVENUES. Proprietary fund revenues which are directly related to the fund’s primary service activities. They consist primarily of user charges for services.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers.

ORDINANCE. A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

OVERLAPPING DEBT. The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

PERFORMANCE AUDITS. Examinations intended to assess (1) the economy and efficiency of the audited entity’s operations and (2) program effectiveness--the extent to which program objectives are being attained.

PERFORMANCE MEASURES. Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION. Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

PROGRAM OBJECTIVES. Program Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

PROGRAM GOALS. Program goals describe the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

PRODUCTIVITY MEASURES. Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate “how much” activity the division/department is performing, productivity measures identify “how well” the division/department is performing.

PROPERTY TAX. Property taxes are levied on both real and personal property according to the property’s valuation and the tax rate.

PROPRIETARY FUND – Proprietary funds follow accounting practices similar to those found in private business. Both attempt to be self supporting. The two types of proprietary funds are enterprise funds and internal service funds

RESERVE. An account to use to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

RETAINED EARNINGS - Designated. An account used to segregate a portion of retained earnings that is to be used for a specified purpose.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund’s property.

REVENUES. (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers in are classified separately from revenues.

BUDGET GLOSSARY

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SALES TAX. A general “sales tax” is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State).

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

T.C.E.Q. Texas Commission on Environmental Quality .

T.S.S. Total Suspended Solids.

TAX RATE. The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

TAX RATE LIMIT. The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TRIAL BALANCE. A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns.

UNENCUMBERED BALANCE. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

WORKING CAPITAL – The amount current assets exceed current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

WORKLOAD MEASURES. Workload measures reflect major activities of the division/department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.