CITY OF LAKE JACKSON
Fiscal Year 2015-2016
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $141,312, which is a 2.44 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $121,076.

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2015-2016	**2014-2015**
Property Tax Rate:	$0.360000/100	$0.387500/100
Effective Tax Rate:	$0.357582/100	$0.377824/100
Effective Maintenance & Operations Tax Rate:	$0.222412/100	$0.230151/100
Rollback Tax Rate:	$0.367882/100	$0.395285/100
Debt Rate:	$0.127678/100	$0.146722/100

Total debt obligation for CITY OF LAKE JACKSON secured by property taxes: $32,884,999. Of this amount $17,361,795 is secured by property taxes, but will be repaid from the Economic Development Fund using the optional half-cent sales tax.

CITY OF ENCHANTMENT

LAKE JACKSON, TEXAS

City of

Lake Jackson

Enchantment

This document was prepared by the
Office of the City Manager

For further information, call or write:

City of Lake Jackson
25 Oak Drive
Lake Jackson, TX 77566
(979) 415-2407

City Council

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

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

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Lake Jackson

City of Enchantment

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lake Jackson

Texas

For the Fiscal Year Beginning

October 1, 2014

Executive Director

Adopted Transmittal Letter

Lake Jackson

City of Enchantment

City of Enchantment

CITY OF LAKE JACKSON

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

October 1, 2015

The Honorable Mayor and City Council,

I present to you the final adopted FY2015-2016 Annual Budget and Program of Services.

This letter discusses the changes made to the proposed FY2015-16 budget and supplements the Manager's Letter submitted with the proposed budget to City Council on July 6, 2015.

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 years 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 FY2015-2016 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 Assistant to the City Manager) 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, 2015.

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 18th. 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, 2015, will provide you with a good overview of the proposed budget. The following pages of this letter will discuss the changes to the proposed budget made by City Council to date.

FY2015-16 BUDGET CHANGES

General Operating Fund

The only change to the General Operating Fund portion of the budget was the result of the certified appraised property value coming in $31,997,729 more than I had anticipated based on the preliminary values provided by the Brazoria County Appraisal District.

The preliminary values provided by the Appraisal District in late May estimated property values in Lake Jackson to be $1,669,380,166. With many property owner appeals still pending, I estimated the final certified appraised value would be $1,618,677,642. I had also estimated that new properties coming on to the tax rolls this year would be $20 million.

Based on these assumptions I proposed a tax rate of 36.75 cents, down from our current 38.75 cent tax rate.

With values now certified at $1,650,675,371; and, with new values being added to the tax rolls of just over $33 million, I have further adjusted the tax rate downward. I am now proposing a tax rate of 36 cents. This is the lowest tax rate we have had since 2001 when the tax rate was 35 cents.

Even at this lower tax rate, we will generate practically the same property tax levy as I had projected in the proposed budget.

Based on the final certified tax roll our effective tax rate as calculated by the state mandated formula will be 35.7582 cents. Therefore the 36 cent proposed tax rate is less than a one percent (0.68%) increase over the calculated effective tax rate.

The rollback rate (at which we would be subject to a possible rollback election) is 36.7882 cents.

In a nutshell, with the final appraised numbers in hand, our tax rate is dropping from the current 38.75 cents to 36 cents.

The proposed FY15-16 General Operating Fund Budget of $18,987,078 has not changed as the result of the final appraised values.

Utility Operating Budget

There were no changes to the proposed Utility Operating Budget of $11,980,471.

City Council did hold a workshop on July 27th to discuss options on how to potentially restructure our utility rates. Following this lengthy discussion City Council chose to keep the increased utility rates as I had proposed them in the FY15-16 budget. Council was very concerned about severely impacting some of our larger customers on such short notice. So, the Council will further discuss the restructuring of our utility rates sometime this fall/winter. When a revised rate structure is adopted this will give us plenty of time to notify our customers of how the new structure will affect their payments and give them time to prepare. Any revised rate structure would likely not be implemented until October, 2016.

In the meantime the current rate structure with the proposed significant rate increases listed in the proposed budget will be put into place.

General Capital Projects

During the July 18th budget workshop the City Council revised the General Capital Projects Budget that was preliminarily set at their April 27th workshop on Capital Projects.

The changes were as follows:

Revenue:

-Add Justice Assistance Grant for radio project	$125,000

Expenditures:

-Add additional funding for L.J. Market Study	$20,000
-Add CR223 project share to County	$50,000
-Add eastside drainage study	$75,000
-Total change in expenditures	$145,000

Net Impact:

-Increase in revenue	$125,000
-Increase in expenditures	$145,000
-Net increase in expenditures	**$20,000**

We had put $50,000 in the General Operating Fund Budget to pay for the market study proposed by the L.J. Development Corporation. The estimate from the Texas A&M Extension Service (TEEX) came in at just under $70,000. Therefore we needed an additional $20,000.

The county road 223 paving project came as a request from Brazoria County Commissioner "Dude" Payne. Our sanitation trucks use this route to get to the regional landfill. The road is in need of resurfacing. In the past we had contributed some $50,000 for our share of a previous repaving project. It is time for another resurfacing and our share is once again $50,000.

Following the heavy spring rains Council was visited by residents in the Moss-Chestnut area concerned over drainage. Of primary concern was how the new Kroger project in Clute was affecting their drainage. During these discussions it was determined that we needed to have a thorough study of the drainage system in the entire eastern portion of our city (primarily boarding Dixie Drive). An initial cost estimate for the drainage study was $150,000. This was simply based on an educated guess. So, in 2015-16 Council has chosen to set aside $75,000 to get the study started. We will work to secure the balance of the study cost in the FY16-17 budget.

To offset the increases in cost of these "new" projects we have reduced the $500,000 "radio" allocation by $125,000. Chief Park was successful in securing a $125,000 grant to help with the radio project.

The net affect to the General Capital Projects is a slight increase to $1,115,000.

Public Hearings

We held two public hearings on the proposed tax rate. The first was on August 17th at a regular City Council meeting. The second public hearing on the tax rate was held on August 24th. Following the August 24th public hearing on the tax rate we held our public hearing on the proposed FY15-16 budget. There were no comments from citizens at any of these public hearings.

Adoption

The FY15-16 budget and the 36 cent tax rate were adopted at a special City Council meeting on August 31st.

The utility rates proposed in the budget were adopted on first reading on September 8th and second and final reading on September 21st.

CONCLUSION

The priorities established by City Council during the Goals and Visioning process guided us in the development of the FY2015-16 budget.

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

I also would like to express my gratitude to my budget staff (Modesto Mundo, Assistant City Manager; Pam Eaves, Finance Director; and Michael Coon, Assistant to the City Manager) for their outstanding work on this budget.

As always, I remain grateful to the employees of our beautiful city. They are a remarkably dedicated group who provide excellent service to our deserving citizens.

Finally, I would like to thank the citizens of our city for their continuing involvement and support of their city government.

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

We have positioned ourselves well to accommodate the coming growth. And, I am highly optimistic about the exciting opportunities that are presenting themselves to us. Our future looks very bright.

Sincerely,

William P. Yenne
City Manager

Flags at the Lake Jackson
Recreation Center

Amendments to Proposed Budget

Lake Jackson

City of Enchantment

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/06/15

CAPITAL FUNDS

GENERAL PROJECTS FUND

Expenditures	
Add Additional Funding for LJ Market Study	$20,000
Add CR223 Project Share to County	$50,000
Add Eastside Drainage Study	$75,000
NET INCREASE (DECREASE)	$145,000
Revenue	
Add Justice Assistance Grant for Radio Project	$125,000
NET INCREASE (DECREASE)	$125,000
PROJECTED BEGINNING FUND BALANCE	***$1,513,579***
GENERAL PROJECTS REVISED REVENUES	***$127,000***
GENERAL PROJECTS PROPOSED EXPENDITURES	***$1,115,000***
PROJECTED ENDING FUND BALANCE	***$525,579***

Ordinances Adopting Budget

Lake Jackson

City of Enchantment

City of Enchantment

RESOLUTION 15-R-727

A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF LAKE JACKSON, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2015 AND ENDING ON SEPTEMBER 30, 2016

WHEREAS, on July 6, 2015, the City Manager of the City of Lake Jackson submitted the proposed Budget for the City of Lake Jackson Fiscal Year 2015-2016 to the City Council; and

WHEREAS, on July 7, 2015, 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 2015-2016; and

WHEREAS, a public hearing on said budget was duly held on the August 24, 2015 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, 2015 through September 30, 2016 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 31st day of August, 2015.

(S) Joe Rinehart
Joe Rinehart
Mayor

ATTEST:

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

APPROVED AS TO FORM:

(S) Sherri Russell
Sherri Russell
City Attorney

ORDINANCE NO. 15-2077

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, 2015 through September 30, 2016, 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 $.36 on each $100 assessed value of all taxable property.

Section 2: That of the total tax $.232322 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 $.127678 on each $100 assessed value shall be distributed to pay the City's debt service as provided by Section 26.04 of the Texas Tax Code.

Section 4: This tax rate will raise more taxes for Maintenance and Operations than last year's tax rate. The tax rate will effectively be raised by 4.46 percent and will lower taxes for Maintenance and Operations on a $100,000 home by approximately $8.46.

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

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

Section 7: That if any section, subsection, paragraph, sentence, clause, phrase or word in this ordinance, or application thereof to any person or circumstance is held invalid by any court or

competent jurisdiction, such holding shall not affect or impair any remaining portions or provisions of this ordinance and the City Council of the City of Lake Jackson, Texas, hereby declares it would have enacted such remaining portions despite any such invalidity.

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

PASSED AND APPROVED on the first and final reading this 31st day of August, 2015.

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

ATTEST:

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

APPROVED AS TO FORM:

(S) Sherri Russell_____
Sherri Russell, City Attorney

Reader's Guide

Lake Jackson

City of Enchantment

2015-2016 Budget Schedule

January 5, 2015	Regular City Council Meeting
January 12, 2015	Goals/Visioning Workshop with City Council (5-9 pm)
January 19, 2015	Martin Luther King Jr. HOLIDAY
January 20, 2015	Regular City Council Meeting
February 2, 2015	Regular City Council Meeting
February 16, 2015	Regular City Council Meeting
February 23, 2015	Goals/Visioning Workshop with City Council (5-9 pm)
March 9, 2015	Regular City Council Meeting
March 16, 2015	Regular City Council Meeting
April 6, 2015	Regular City Council Meeting
April 13, 2015	CIP Workshop with City Council (5-9 pm)
April 20, 2015	Regular City Council Meeting
April 22, 2015	9:00 a.m. Budget Kickoff. Distribute Worksheets to Department Heads – Staff
May 4, 2015	Regular City Council Meeting
May 11, 2015	***Strict Deadline*** – Goals and Accomp. & YTD Perform. Measures submitted by Dept. Heads & Directors
May 13, 2015	***Strict Deadline*** – Department Heads Submit Budget Request to City Manager –
May 18, 2015	Regular City Council Meeting
May 18-22, 2015	Budget Hearings Department Heads, Budget Staff Explain Department Head Requests
May 25, 2015	Memorial Day Holiday
May 26-June 12, 2015	Budget Staff prepares Preliminary Budget Requests
June 1,2015	Regular City Council Meeting
June-15	Regular City Council Meeting
June 15–July 6	Proposed Budget Request Prepared for Presentation to City Council
July 6, 2015	Regular City Council Meeting – Proposed Budget Delivered to City Council
July 7, 2015	File Proposed Budget with City Secretary and LJ Library; Add to Website
July 18, 2015	Saturday Budget Workshop
July 20, 2015	Regular City Council Meeting
July 21, 2015	Receive Certified Appraisal Roll, Calculate Effective Tax Rate
July 25, 2015	Budget Workshop possibilities with City Council, if necessary. Estimated appraisal roll and effective tax rate.
August 3, 2015	Call public hearing for Budget on August 24th by Resolution
August 3, 2015	Publish Effective Tax Rate
August 3, 2015	Regular Council Meeting – Council will discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), Schedule a public hearing for August 17 & 24 and take record vote to place a proposal to adopt the tax rate on the agenda of September 8th meeting (specifying rate).
August 10, 2015	Notice of Public Hearing on Tax Increase – is the first quarter-page notice in newspaper and on TV and Website published at least 7 days before public hearing.
August 14, 2015	72-hour Open Meetings Notice for Public Hearing on Tax Rate & 10 day Newspaper Notice on Budget Public Hearing (required by charter).
August 17, 2015	Regular Council Meeting – First Public Hearing on Tax Rate (council announced date, time & place of vote)
August 17, 2015	Notice of Vote on Tax Rate published before meeting to adopt tax rate - is the second quarter-page notice in newspaper before meeting and published on TV and Website at least seven days before meeting.
August 24, 2015	Council Meeting-Second Public Hearing on Tax Rate Increase and announce meeting to Adopt Tax Rate on August 31. Public Hearing on Budget, announce meeting to Adopt Budget on August 31.
August 25, 2015	Public notice of vote in paper, on internet, and on cable channel.
August 21, 2015	72-hour Open Meetings Notice for City Council to adopt Budget and Tax Rate
August 31, 2015	Council Meeting: a) Final Adoption of Budget by Resolution. b) Adopt Tax Rate by Ordinance.
September 7 2015	Labor Day Holiday
September 8, 2015	Regular Council Meeting: a) Final Adoption of Utility Rates
September 21, 2015	Regular City Council Meeting
October 1, 2015	New Fiscal Year Begins

Budget Kick-off Memo

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

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

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

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

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

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

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

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

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

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

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

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

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

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

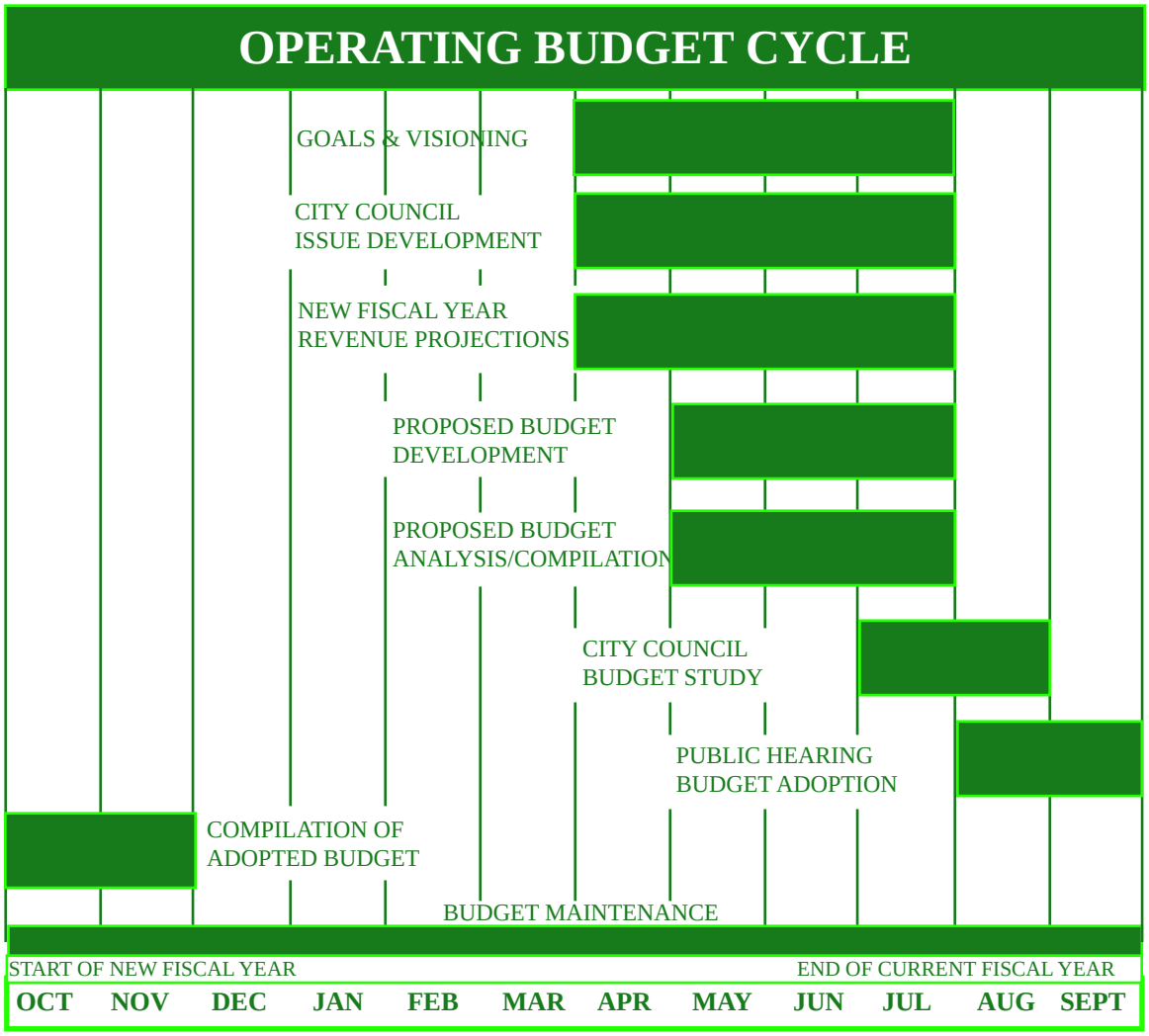
Thank you for your dedication to our city. Always remember that we are here to serve the citizens.

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

READER'S GUIDE TO THE
2015-16
BUDGET
AND
PROGRAM OF SERVICES

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

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



THE BUDGET PROCESS

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

1. City Council Issue Development

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

2. Revenue Projection

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

3. Proposed Budget Development

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

4. Proposed Budget Analysis/Compilation

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

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

5. City Council Budget Study

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

6. Public Hearing/Budget Adoption

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

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

7. Compilation of Adopted Budget/Budget Maintenance

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

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

8. Budget Amendment

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

9. Program Goals and Measures

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

ORGANIZATION OF THE BUDGET

BUDGET SUMMARIES

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

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

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

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

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

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

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

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

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

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

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

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

Summary of Capital Items - Summarizes all capital expenditures.

GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

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

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

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

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

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

Expenditures - Shows the category of expenditures for each of the department's programs as compared year over year.

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

Major Budget Changes - Identifies significant changes in funding levels and organizational alignment. This section also details major new programs and items proposed for funding.

FINANCIAL FUND ACCOUNTING

SUMMARY OF FINANCIAL FUND ACCOUNTING

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

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

GOVERNMENTAL FUND TYPES

General Fund

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

Special Revenue Funds

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

Debt Service Fund

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

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition, construction, or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, the 2010 Downtown Revitalization Fund, the 2010 Infrastructure Improvement Fund, the 2013 Downtown Revitalization Fund, the 2013 Infrastructure Improvement Fund, and the 2014 Economic Incentives Infrastructure Fund . In the 2014 CAFR, the 2013 Infrastructure Improvement Funds is classified as a major fund.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Such funds are to be financed or recovered primarily through user charges. The City has two Enterprise Funds: the Utility Fund and the Golf Course Operating Fund. For budgetary purposes, the Utility Fund includes the following sub-funds: Utility Operating Fund, Utility Contingency, Utility Debt Service, Utility Projects, the 2013 Water and Sewer Construction Fund, and the 2015 Water and Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund.

FINANCIAL STRUCTURE

SUMMARY OF ACCOUNTING AND BUDGETING FINANCIAL STRUCTURE

GOVERNMENTAL FUNDS

General Fund Sub-Funds

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

Debt Service Funds

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

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

Capital Projects Funds

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

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

PROPRIETARY FUNDS

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

Utility Fund Sub-Funds

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

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

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

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

Golf Course Funds

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

ACCOUNTING AND BUDGETING BASIS

Basis of Accounting

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

The City's accounting records for *governmental funds* are maintained on a modified accrual basis. Under this basis of accounting, revenues are recognized when they are susceptible to accrual (i.e. measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period (usually within 60 days of fiscal year-end). Ad valorem tax , sales tax, franchise tax, and interest revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeiture revenues are recorded as revenues when received in cash because they are generally not measurable until they are received. Expenditures are recorded when the related liability is incurred.

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

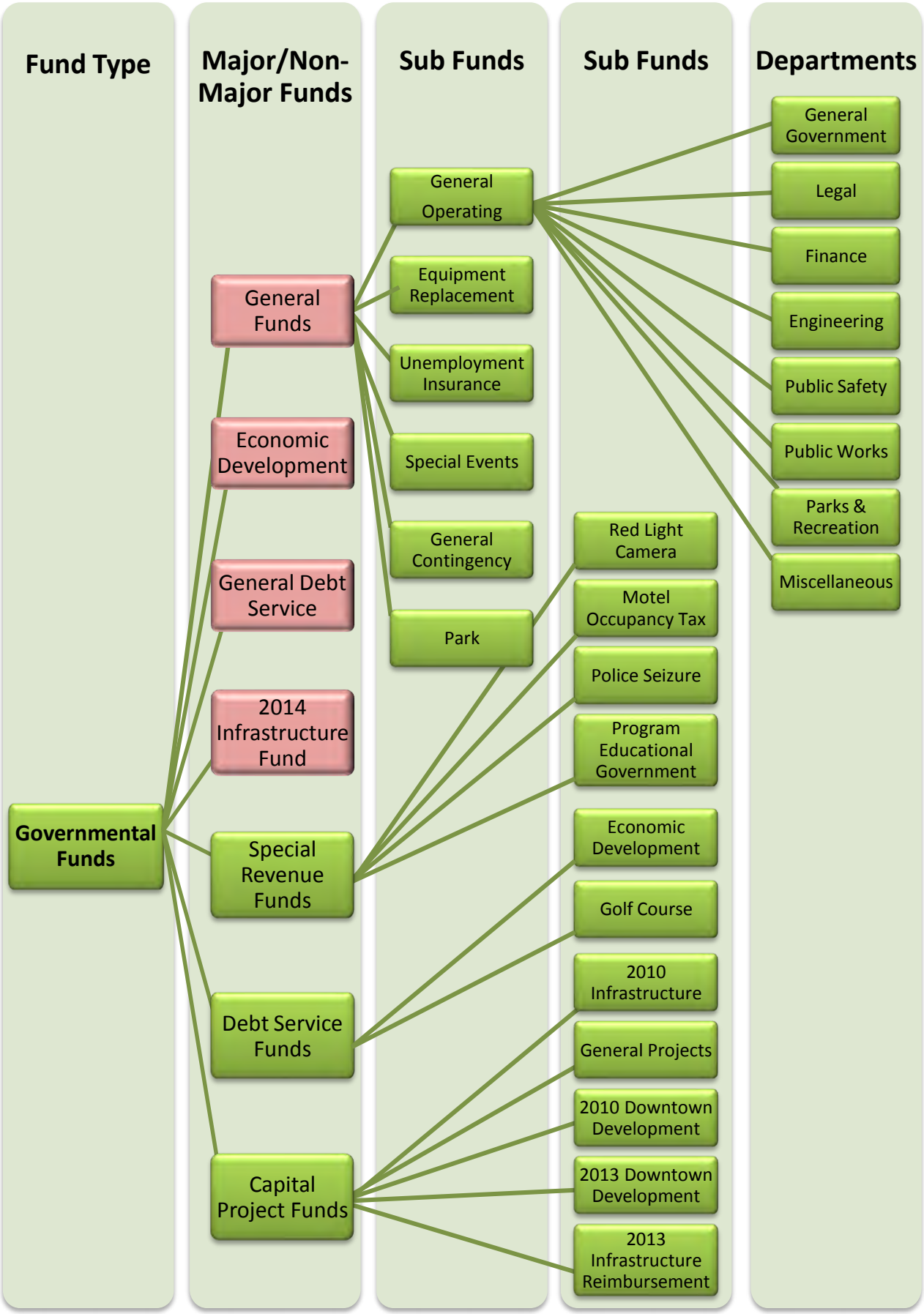
Basis of Budgeting

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

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

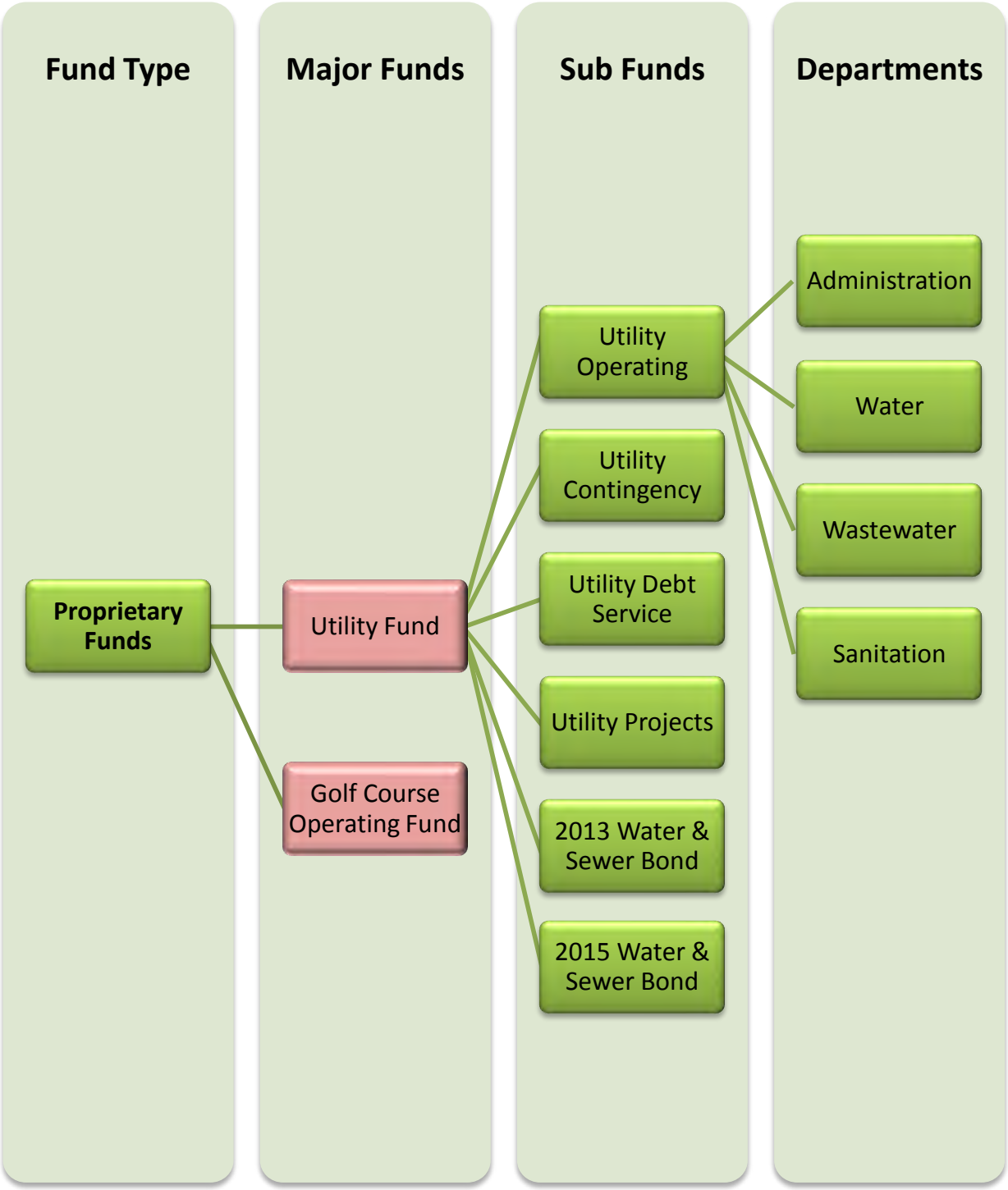
Budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental Funds



* Red boxes indicate "Major" Funds

Proprietary Funds



* Red boxes indicate "Major" Funds

Aerial View of Downtown at This Way & Circle Way

Directives & Policies

Lake Jackson

City of Enchantment

SUBJECT: REVENUES

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

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

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

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

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

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

SUBJECT: EXPENDITURES

1. Budgeted expenditures in the General Operating Fund and Utility Operating Fund will not exceed projected revenues.

2. Core services will be budgeted in order that outstanding quality services will be provided. Generally, only when known increases in revenues are going to take place or are planned (such as increased fees or industrial district revenue) will new or expanded services be considered.

3. The capitalization threshold for fixed assets is $5,000. Minor purchases with a unit cost under $5,000 are included in the operating budget of the department making the request. The capitalization threshold of $5,000 will be applied to individual items, rather than to a group of similar items.

4. Capital equipment purchases exceeding $5,000 are budgeted in the Equipment Replacement Fund. Other projects (drainage, street, facility, water, and wastewater) are budgeted in the General Projects Fund and the Utility Projects Fund, if funds are available. Larger projects, typically those over $500,000, are funded by issuing some form of debt (i.e. bonds), and are budgeted in multi-year bond construction funds.

SUBJECT: INVESTMENTS

As adopted by the City Council, it is the policy of the City of Lake Jackson that the administration and investment of funds be handled as its highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City; and conforming to all applicable Federal, State, and local government statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to safety and liquidity requirements. It is the intent of the City 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.

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

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

SUBJECT: FUND BALANCE

GOVERNMENTAL FUND BALANCE

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

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

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

GENERAL FUND UNASSIGNED FUND BALANCE

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUND BALANCE

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

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

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

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

SUBJECT:	FUNDING OF CAPITAL PROJECT AND EQUIPMENT PURCHASES

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

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

The Equipment Replacement Fund is the primary source of funds for all of the City's equipment purchases, both replacements and additions. Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This strategy prevents severe fluctuations in the operating funds from year to year created by the purchase of expensive equipment. Each department's payment to the equipment replacement fund is budgeted in a line item labeled transfer to Equipment Replacement. The amount a department budgets as their transfer is calculated based on the equipment used by the department, the equipment's estimated cost and its estimated useful life. Each year the city typically budgets $1.0 to $2.0 million in equipment purchases.

SUBJECT:	PLANNING AND STRUCTURE OF CITY DEBT

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

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

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

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

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

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

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

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

SUBJECT:	ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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

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

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

SUBJECT: CLASSIFICATION AND COMPENSATION PROGRAM

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

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

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

As part of its goal to recognize individual performance, evaluations for all employees are completed once each year. Merit increases are based on an employee's past annual performance. New employees are eligible for merit increase during the annual evaluation period if they have completed six months of employment with the City.

SUBJECT FISCAL YEAR

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

SUBJECT: BUDGET PRESENTATIONS

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

(a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
(b) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
(c) An analysis of property valuations.
(d) An analysis of tax rate.
(e) Tax levies and tax collections by years for at least five years.
(f) General fund resources in detail.

(g) Special fund resources in detail.
(h) Summary of proposed expenditures by function, department, and activity.
(i) (Deleted Election April 7, 1956.).
(j) Detailed summary of expenditures shown separately for each activity to support the summaries, (h) and (i) above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title.
(k) A revenue and expense statement for all types of bonds.
(l) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, Amount authorized, amount issued and amount outstanding.
(m) A schedule of requirements for the principal and interest of each issue of bonds.
(n) The appropriation ordinance.
(o) The tax levying ordinance.

SUBJECT: ANTICIPATED REVENUES

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

SUBJECT: PROPOSED EXPENDITURES

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

SUBJECT: PUBLIC RECORD

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

SUBJECT: PUBLIC HEARING

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

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

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

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

SUBJECT: BUDGET ADOPTION

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

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

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

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

SUBJECT: CONTINGENT APPROPRIATION

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

SUBJECT: BALANCED BUDGET REQUIREMENT

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

SUBJECT: EMERGENCY APPROPRIATION

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

SUBJECT: TAXATION

Tax limitation.

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

Vision

Lake Jackson

City of Enchantment

City of Enchantment

the

VISION to make

LAKEJACKSON

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

LAKEJACKSON **STRATEGIC PLAN 2015-18**

THE CITY OF LAKE JACKSON

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

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

MISSIONSTATEMENT

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

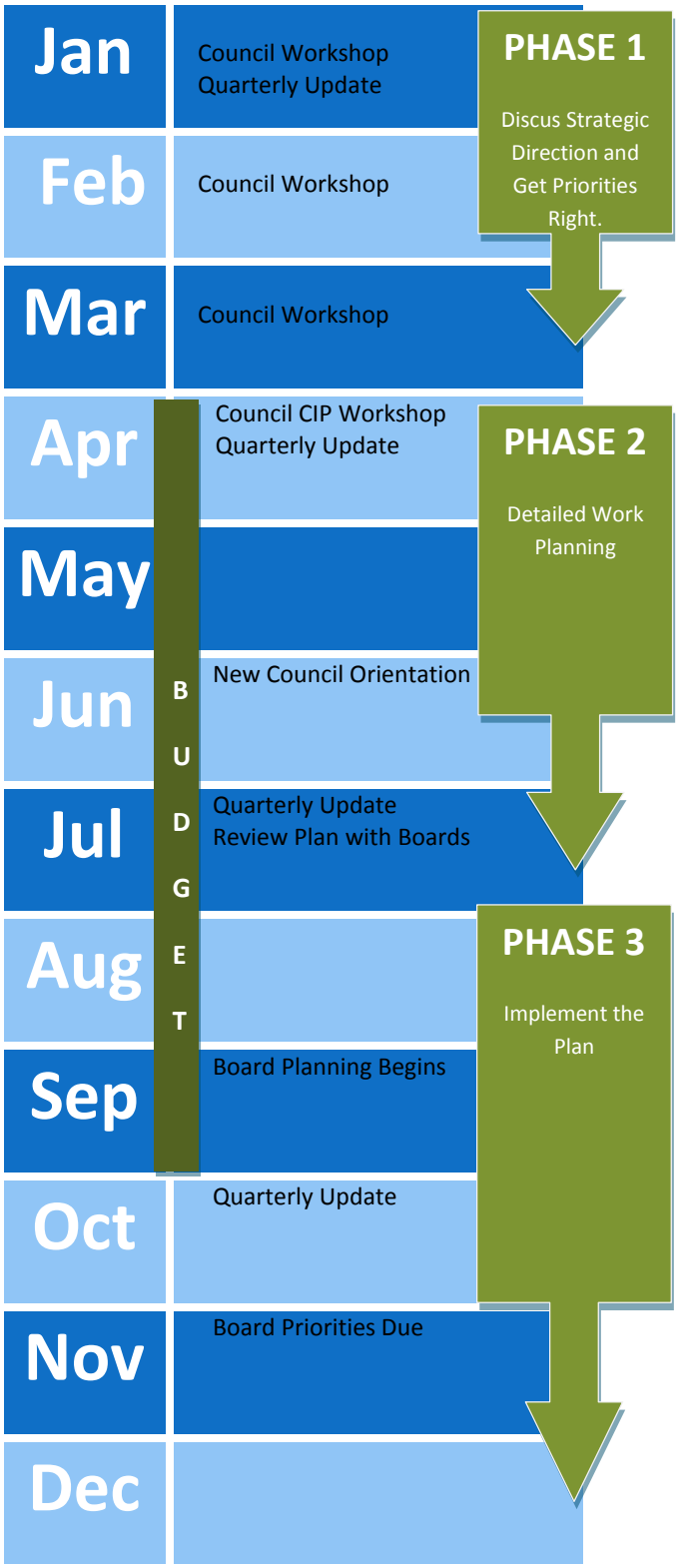
VISIONSTATEMENT

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

VISIONELEMENTS

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

STRATEGIC PLAN PROCESS & CALENDAR



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

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

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

VISION ELEMENTS

Enable Growth & Revitalization

Enhance Communication

Maintain Infrastructure

Maintain A Well Managed City

Enhance Quality of Life

ENABLE GROWTH & REVITALIZATION

Promote quality growth following the established Master Plan.

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

ENABLE GROWTH & REVITALIZATION

Promote quality growth following the established Master Plan.

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

ENHANCE COMMUNICATION

Build relationships through communication, technology and training.

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

MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

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

MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.

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

ENHANCE QUALITY OF LIFE

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

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

Manager's Message

Lake Jackson

City of Enchantment

MANAGER'S MESSAGE

The Manager's Message is submitted as part of the Proposed Budget on July 6, 2015. Later, the Adopted Budget Transmittal Letter is published in the opening pages of this document, and itemizes any changes to the Proposed Budget as approved by the City Council.

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

CITY OF LAKE JACKSON

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

July 6, 2015

The Honorable Mayor and City Council,

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

FY 2014-2015 Review

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

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

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

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

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

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

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

These are very bright times for Lake Jackson!

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

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

Review of FY 14-15

Operating Budget

General Operating Fund

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

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

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

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

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

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

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

Utility Operating Fund

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

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

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

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

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

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

Year End Transfer

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

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

proposed $18,987,078 FY15-16 General Operating Fund budget. Our policy is to maintain an operating fund balance between 25% and 33% of annual expenditures.

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

Setting our Goals

Since 2007 City Council has annually met to set the goals for our City through our formalized goals and visioning process. This past year City Council met in two workshops held on January 12, 2015 and February 23, 2015.

City Council reaffirmed our vision statement which is:

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

Council also reaffirmed our mission statement:

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

Our vision elements were also reaffirmed. They are:

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

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

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

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

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

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

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

Improve Compensation/Salaries

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

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

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

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

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

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

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

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

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

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

New Positions

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

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

Utility Rates

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

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

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

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

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

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

Downtown Revitalization

The downtown revitalization remains a high priority for City Council.

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

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

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

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

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

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

Quality of Life Projects and CIP Needs

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

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

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

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

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

The FY2015-16 Budget

Major Issues

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

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

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

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

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

Utility Rates

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

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

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

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

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

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

Here are the rates in chart form:

	Adopted FY14-15 Budget	**Rates Adopted Effective 7/1/15**	**Proposed FY15-16 Rates Effective 10/1/15**
Water base rate	$11.70/mo	$12.29/mo	$12.90/mo
2,000-20,000 gals.	$3.50/tgal	$3.68/tgal	$4.00/tgal
Over 20,000 gals.	$3.75/tgal	$3.94/tgal	$4.25/tgal
Sewer base rate	$11.70/mo	$12.29/mo	$13.05/mo
Over 2000 gals.	$3.70/tgal	$3.89/tgal	$4.25/tgal
Sanitation rate	$14.87/mo	$14.87/mo	$16.06/mo
Recycle fee	$2.20/mo	$2.20/mo	$2.37/mo
State sales tax	$1.41/mo	$1.41/mo	$1.52/mo
Total Base Bill	**$41.88/mo**	**$43.06/mo**	**$45.90/mo**

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

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

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

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

Tax Rate

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

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

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

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

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

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

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

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

Other Issues

Economic Development

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

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

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

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

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

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

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

And, I have another hotel group sniffing around.

Flood Plain

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

Alden/Airport

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

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

Radios

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

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

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

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

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

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

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

Master Plan

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

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

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

Highlights of the FY2015-2016 budget

- The combined General and Utility Operating Budget for FY2015-16 is proposed at $30,967,549. This is $1,776,769 (6.1%) more than the FY14-15 adopted budget of $29,190,780.

- The General Operating Fund is proposed at $18,987,078. This is $1,124,753 (6.3%) more than the $17,862,325 FY14-15 budget.

- The Utility Operating Fund is proposed at $11,980,471. This is $652,016 (5.7%) greater than the $11,328,455 FY14-15 budget.

- I am recommending market adjustments of up to 8% and a merit raise of 2%. What a specific employee receives is dependent on how their pay range compares to the market in the new compensation plan. The market adjustments cost $446,913 to the General Fund and $71,647 to the Utility Fund. The 2% merit increase adds $128,303 to the General Fund and $36,586 to the Utility Fund.

- I am recommending funding the following new or previously "unfunded" positions:

  - General Fund:

Deputy Fire Marshal	$66,000
Personnel Clerk	$49,000

  - Utility Fund:

Asst. Utility Supt.	$66,000
Crewleader (water dept.)*	$49,500
Laborer (sewer dept)*	$38,450
Crewleader (sanitation)*	$49,500

*Currently authorized but unfunded positions.

- I am recommending increasing lifeguard pay a dollar per hour. Regular guards will now get $9/hr and head lifeguards will get $10/hr. This costs the General Fund $31,200.

- I am recommending lowering the tax rate from 38.75 cents to 36.75 cents.

- The Brazosport Water Authority is raising its water rate 38 cents from $2.25/1000 gallons to $2.63/1000 gallons. This adds $277,400 to the Utility Operating budget.

- The tipping fee at the landfill will increase 3.5%. The rate increases, by contract, are tied to the CPI-U. This 3.5% covers a two year period.

- The base water/sewer/sanitation rate is increasing from the July 1st rate of $43.06/mo to $45.91mo.

- The monthly utility bill for a resident using 5,000 gallons will increase from the July 1st rates of $65.77 to $70.66.

- The Animal Shelter management fee is increasing from $135,148 to $143,900 a 6.5% increase.

- Sales tax revenues are forecast to be $5,950,000 in FY15-16. This is $666,125 (12.6%) more than the FY14-15 budget of $5,283,875.

- The property tax levy allocated to the General Fund is set to be $3,802,612 in FY15-16. This is $181,076 (5%) greater than the FY14-15 budget of $3,621,536.

- Industrial District revenues are calculated to increase 0.7% (based on the CPI-U as provided in our Industrial District Contract). This will increase the revenues by $29,742 for a total of $4,278,632 for FY15-16.

- Revenue from franchise fee payments from the various public utilities will be $1,717,775 in 2015-2016, $70,900 more than the $1,646,875 budgeted in 2014-15.

- The new radio system will cost $965,000, $500,000 coming from General Capital Projects and $465,000 allocated from the Equipment Replacement Fund.

- At the April, 2015 Capital Project workshop, City Council authorized $970,000 in General Capital Projects and nothing from the Utility Capital Projects fund. We don't have a fund balance sufficient to fund any utility projects.

General Operating Fund
FY 2015-16 Revenues

Property Tax

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

I have estimated that $20 million of the values comes from new properties or improvements being added to the tax roll. If that is the case, and you remove that $20 million from the estimate to determine the existing property value for FY14-15 we are talking a 6.7% increase in assessed values on existing properties. The history of value increase and decreases of existing properties from year to year is:

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

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

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

Tax Rate

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

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

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

Sales Tax

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

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

Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
1999	$3,460,834	$1,730,417	3.52%
2000	3,601,981	1,800,991	4.08%
2001	3,673,682	1,896,841	1.99%
2002	3,778,512	1,889,256	2.85%
2003	3,726,533	1,863,267	<1.38%>
2004	3,810,459	1,905,230	2.25%
2005	3,914,130	1,957,065	2.72%
2006	4,261,667	2,130,834	8.88%
2007	4,618,469	2,309,235	8.37%
2008	4,553,842	2,337,052	<1.40%>
2009	4,634,553	2,408,688	1.77%
2010	4,432,443	2,277,196	<4.36%>
2011	4,562,725	2,355,777	2.94%
2012	4,772,141	2,457,990	4.59%
2013	5,093,359	2,619,312	6.67%
2014	5,226,636	2,752,237	3.45%
2015(projected)	5,782,415	3,051,207	10.71%
2016(budgeted)	5,950,000	3,135,000	2.85%

Industrial District

For the first two years of the most recent industrial district contract (signed in December, 2011) the amount each city received was set by contract. In our case we received $4.1 million in both FY11-12 and FY12-13. The growth factor calculation kicked into play in 2013-2014. The growth factor is either the CPI-U or growth in industrial values as determined by the formula included in the contract as applied to the previous year's payment. The CPI-U for calendar year 2014 was 0.7%. This 0.7% is applied to the $4,248,890 million payment made in 2014-2015 resulting in an increase of $29,742 for a total of $4,278,632 for FY15-16.

Franchise Payments

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

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

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

Permit Fees

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

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

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

Municipal Court Fines

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

General Operating Fund
FY 2015-16 Expenditures

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

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

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

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

Utility Operating Fund

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

Utility Operating Fund Revenues

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

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

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

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

Rates above the base bill increase as follows:

	Oct. 2014	July 2015	Proposed Oct. 2015
Water			
2,000-20,000 gals	$3.50/tgal	$3.68/tgal	$4.00/tgal
Over 20,000 gals	$3.75/tgal	$3.94/tgal	$4.25/tgal
***Sewer**			
Over 2000 gals	$3.70/tgal	$3.89/tgal	$4.25/tgal

*Residential sewer is capped at 15,000 gallons per month

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

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

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

RESIDENTIAL WATER & SEWER

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

Utility Operating Fund Expenditures

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

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

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

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

Other Funds

Capital Project Funds

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

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

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

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

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

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

Utility Capital Projects

None
–No Funding Available –

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

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

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

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

Parks Fund

Parks Board funds are dedicated to be used for park and recreation projects. The initial funding for the fund came from the sale of a portion of Dunbar Park to TxDOT for the right of way for SH 288 over 35 years ago. Additional funds came from developers who chose to make a cash payment in lieu of parkland when they developed a subdivision.

Over the years this fund balance has steadily dropped as the Parks Board funded improvements to our parks and youth sports facilities. Every now and then after a "good year" I would recommend a transfer from year end savings to the parks fund. The last time this was done was a $100,000 transfer in FY 10-11. In May, 2014 voters approved the sale of a small park area in the Oak Woods Addition area to HEB. The property sold for $60,000 and was used for improvements at Morrison Park at Shy Pond.

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

Expenditures	**Amount**
Stocking Shy Pond/Kid Fish	$4,500
Community (matching) Park Improvement Funds	$25,000
Contingency	$10,000
Total	**$39,500**

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

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

Currently we are using these funds to make major repairs/improvements to our Parks/Recreation system and the golf course. We are setting aside about $215,000 in FY2015-2016 from the Economic Development Fund to meet the various capital priorities set by the Parks Board and City Council.

Equipment Replacement Fund

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

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

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

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

Motel Occupancy Tax Fund

The city collects a 7% motel occupancy tax on motel room rentals in the city. The State collects an additional 6%. Use of local funds is rigidly regulated by the State and can only be used to promote people coming to our community and utilizing the services of our five hotels. They are: Candlewood Suites, the Clarion, Comfort Suites and Super 8 who each offer services to the business and traveling public who visit our city. The new Best Western Plus opened in the spring of 2015.

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

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

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

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

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

Economic Development Fund

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

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

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

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

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

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

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

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

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

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

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

All these await City Council approval during this budget process.

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

The Golf Course Fund

The Golf Course was built using ½ cent sales tax funding that is administered by the LJDC. The fund initially provided $550,000 annually to pay the debt service on the golf course. With the refunding of the Golf Course bonds (refinancing) this amount has decreased annually and in FY15-16 will be $489,100. Beginning in 2006 the LJDC, with council approval, provided $100,000/yr to build a contingency fund. Over its nearly eleven (11) years of operation the course has been close to breaking even on operating costs and actually did "make" money in 2008. The highest the fund balance got was $330,701 in 2008. The aftermath of Hurricane Ike in September, 2008 and two difficult years following put the course in the red. The LJDC and council put $250,000 to the course in FY 10-11 to put the course back in the "black". Beginning in FY 2012-2013 a $150,000 transfer was authorized to support this fund. In FY 2014-2015 Kemper estimates that the course will bring in $1,166,132 in revenues and $1,577,569 in expenditures – a $411,437 deficit. Previous contributions to the contingency fund and a "one" time $100,000 allocation from the General Fund and another $150,000 from the LJDC for FY14-15 will cover this short fall.

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

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

Conclusion

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

We have a veteran City Council. We also congratulate council members JB Baker, Gerald Roznovsky and Heather Melass on their re-election.

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

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

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

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

We also follow the guidelines established by the Government Finance Officers Association (GFOA) in preparing the annual budget. We have been honored to have received twenty-three (23) consecutive "Distinguished Budget Presentation Awards" from GFOA for our budget documents. Our goal is to receive our 24th award for the final FY 2015-2016 budget. Each year GFOA reviewers look at our budget document; grade us on our ability to meet the established guidelines and to make suggestions. We incorporate suggestions made each year by the reviewers as much as we can and still comply with our City Charter requirements.

This budget heavily focuses on our future as a city.

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

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

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

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

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

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

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

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

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

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

Respectfully submitted,

William P. Yenne
City Manager

Organizational Charts

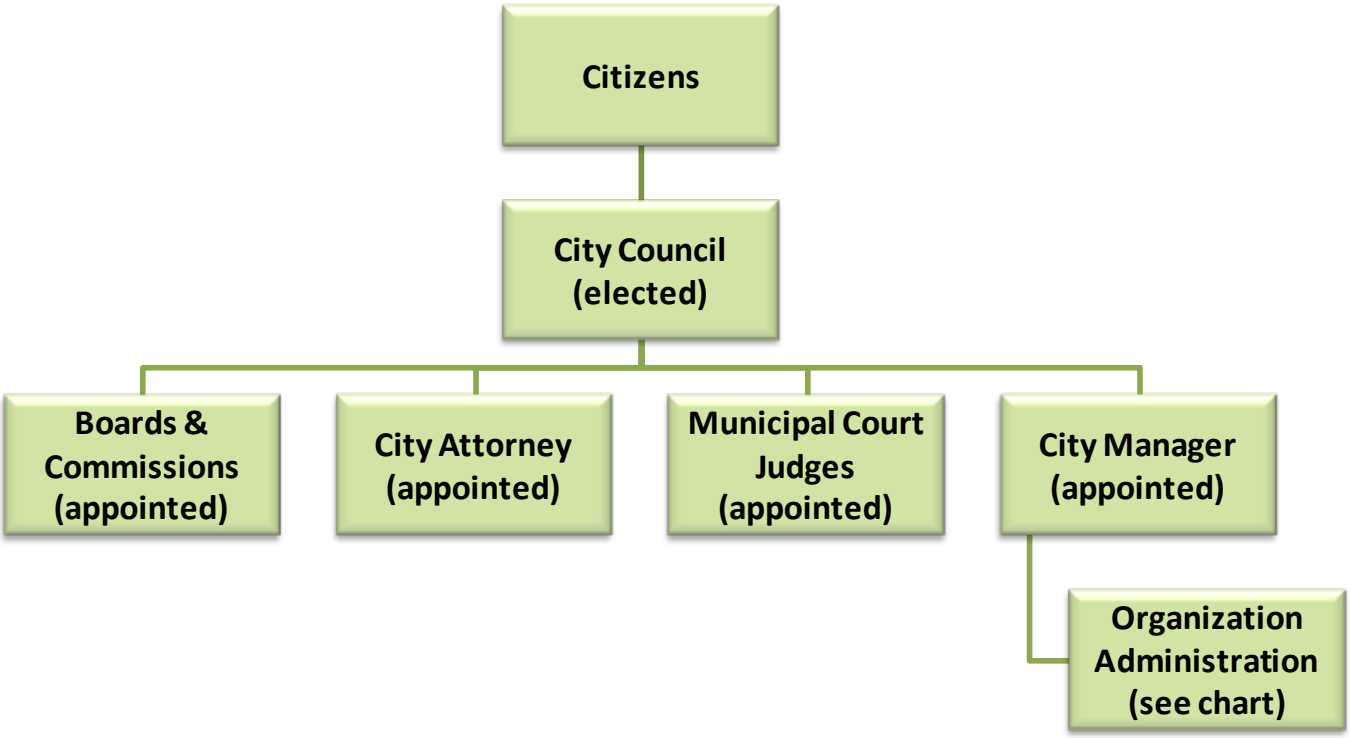
Lake Jackson

City of Enchantment

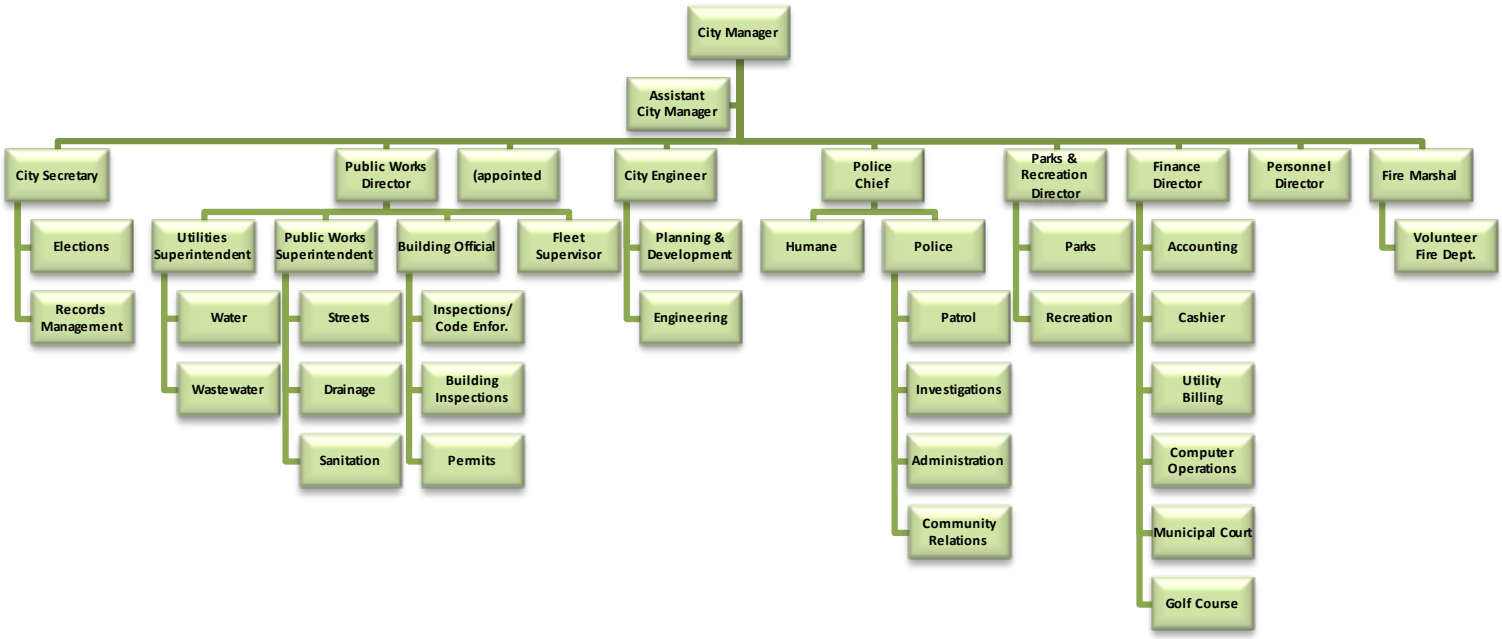
City of Enchantment

City of Lake Jackson

"Council-Manager Government"



Organization Administration Chart



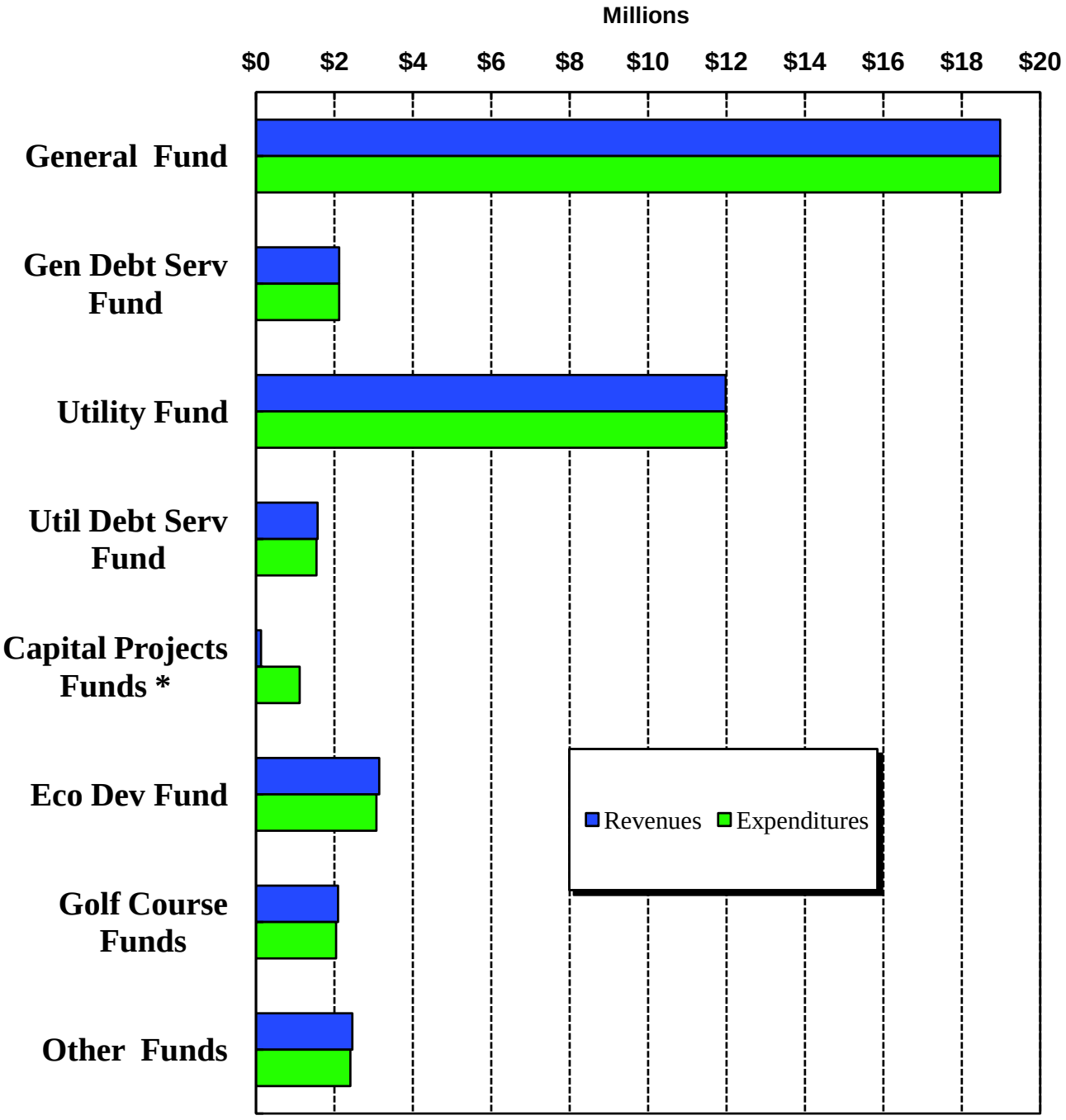
Aerial view of Lake Jackson from South Parking Place.

Budget Summaries

Lake Jackson

City of Enchantment

COMBINED FUNDS
REVENUES & EXPENDITURES



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

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

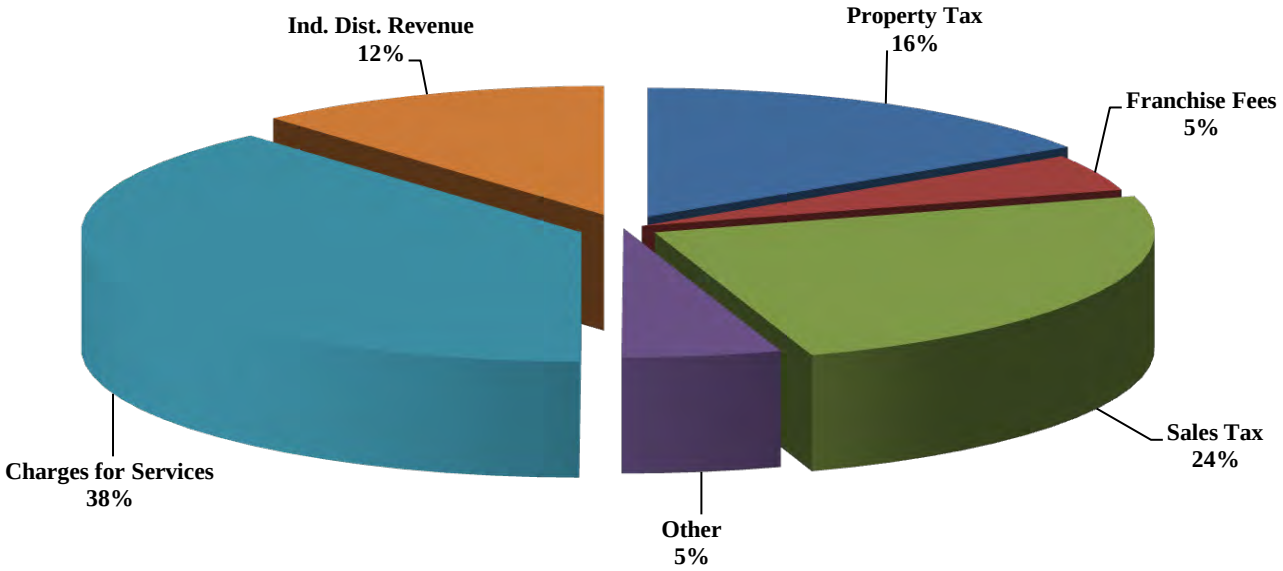
REVENUES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
GENERAL OPERATING FUND	$ 17,914,634	17,862,325	18,786,139	18,987,078
GEN DEBT SERV FUND	2,229,610	2,214,846	2,214,846	2,115,554
UTILITY FUND	10,471,525	11,328,455	11,058,896	11,980,471
UTILITY DEBT SERV & RESERVE	1,574,763	1,575,335	1,574,335	1,575,335
CAPITAL PROJECT FUNDS	50,991	137,000	140,300	127,000
ECONOMIC DEVELOPMENT FUND	2,765,998	2,791,000	3,059,207	3,145,000
GOLF COURSE FUNDS	1,902,185	2,298,081	1,972,657	2,088,244
OTHER FUNDS *	2,244,682	2,105,945	2,317,675	2,465,141
SUBTOTAL	$ 39,154,388	$ 40,312,987	$ 41,124,055	$ 42,483,823
INTERFUND TRANSFERS	(4,867,314)	(4,991,125)	(4,978,317)	(5,108,965)
TOTAL	$ **34,287,074**	$ **35,321,862**	$ **36,145,738**	$ **37,374,858**

EXPENDITURES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
GENERAL OPERATING FUND	$ 16,509,224	$ 17,862,325	$ 17,511,570	$ 18,987,078
GEN DEBT SERV FUND	2,221,203	2,214,846	2,214,846	2,115,554
UTILITY FUND	10,480,381	11,328,455	11,056,688	11,980,471
UTILITY DEBT SERV & RESERVE	1,581,730	1,543,275	1,543,275	1,541,917
CAPITAL PROJECT FUNDS	956,453	1,829,196	1,845,570	1,115,000
ECONOMIC DEVELOPMENT FUND	2,645,930	3,508,028	3,539,932	3,065,912
GOLF COURSE FUNDS	2,071,559	2,150,092	2,084,094	2,037,592
OTHER FUNDS *	1,863,014	2,003,098	2,077,263	2,411,100
SUBTOTAL	$ 38,329,494	$ 42,439,315	$ 41,873,238	$ 43,254,624
INTERFUND TRANSFERS	(4,867,314)	(4,991,125)	(4,978,317)	(5,108,965)
TOTAL	$ **33,462,180**	$ **37,448,190**	$ **36,894,921**	$ **38,145,659**

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

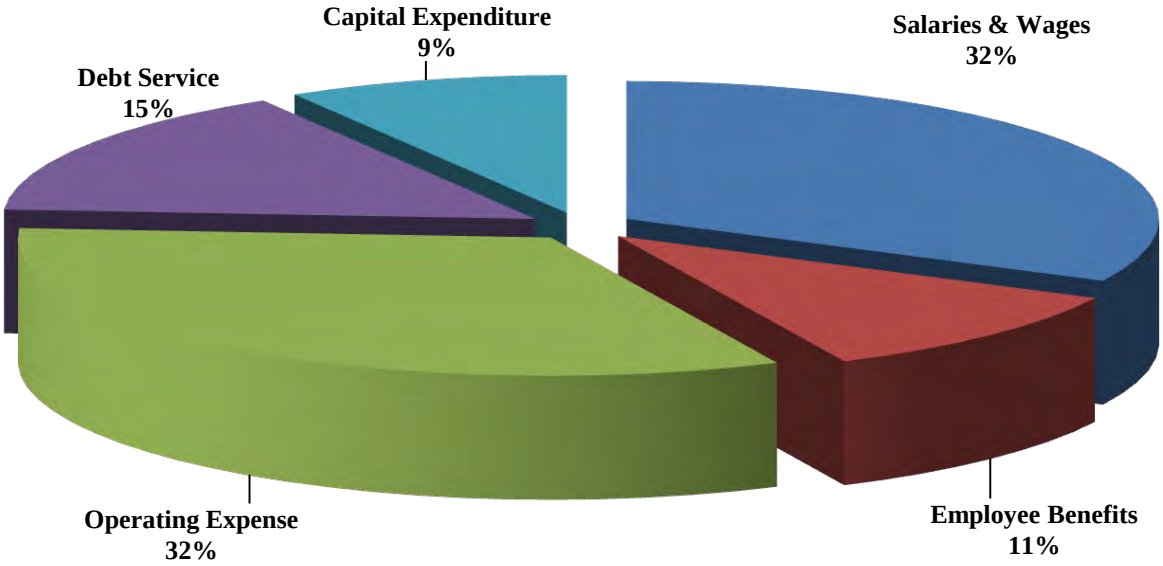
2015-16 BUDGET
ALL FUNDS
REVENUES BY CATEGORY

REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATED	2015-16 ADOPTED
PROPERTY TAX	$ 5,686,695	$ 5,823,282	$ 5,828,382	$ 5,910,166
CITY SALES & USE TAX	7,978,873	8,066,875	8,833,622	9,085,000
MOTEL OCCUPANCY TAX	311,775	290,000	475,385	460,000
FRANCHISE FEES	1,657,658	1,604,875	1,689,356	1,695,775
INDUSTRIAL DISTRICT REVENUE	4,186,100	4,248,890	4,248,890	4,278,632
LICENSES & PERMITS	587,134	421,859	613,045	506,045
CHARGES FOR SERVICES	12,666,170	13,747,891	13,204,906	14,276,615
MUNICIPAL COURT FINES	625,201	566,500	608,000	576,425
INTERGOVERNMENTAL	92,996	92,000	92,000	217,000
INTEREST	71,381	60,280	62,940	65,500
MISCELLANEOUS	423,091	399,410	489,212	303,700
TOTAL REVENUES	**$ 34,287,074**	**$ 35,321,862**	**$ 36,145,738**	**$ 37,374,858**

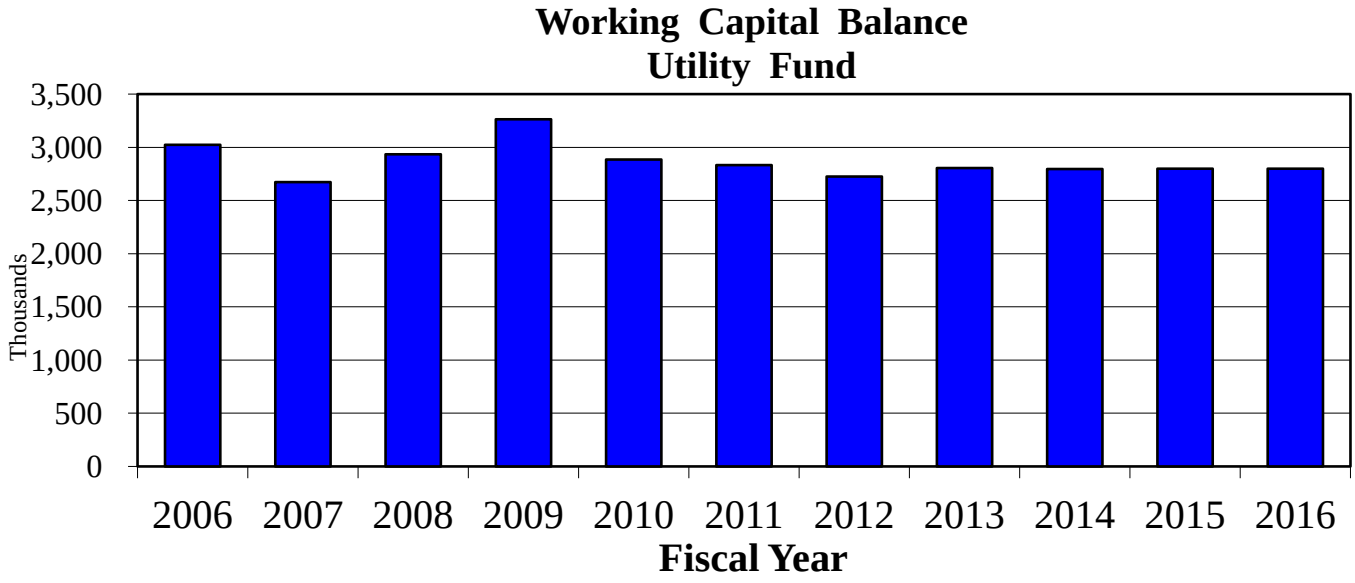


2015 - 16 BUDGET
ALL FUNDS
EXPENDITURES BY CATEGORY

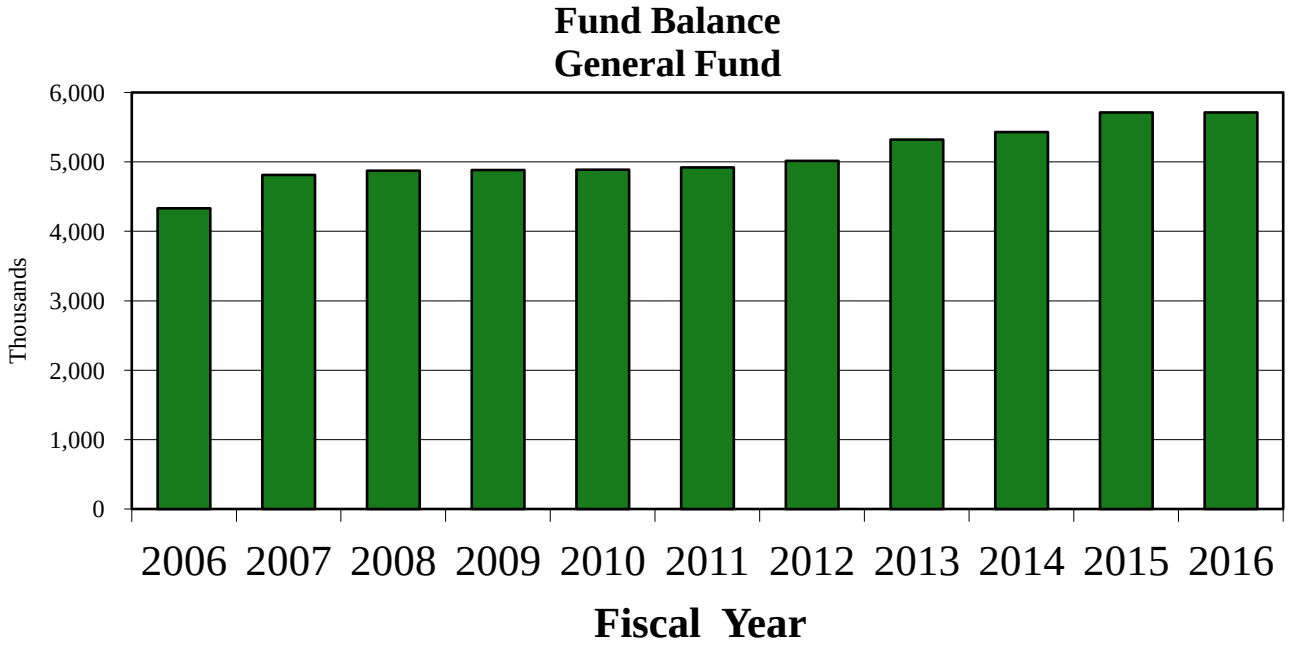
EXPENDITURES	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ESTIMATED	2015 - 16 ADOPTED
SALARIES & WAGES	$ 10,561,169	$ 11,611,561	$ 11,108,415	$ 12,360,165
EMPLOYEE BENEFITS	3,511,638	3,944,598	3,622,553	4,056,337
OPERATING EXPENSES	10,934,584	11,783,588	12,127,985	12,607,524
DEBT SERVICE	5,467,842	5,816,261	5,815,160	5,858,383
CAPITAL PROJECTS	1,493,740	2,703,584	2,771,266	1,369,500
EQUIPMENT PURCHASES	1,493,207	1,588,598	1,449,542	1,893,750
TOTAL EXPENDITURES	**$ 33,462,180**	**$ 37,448,190**	**$ 36,894,921**	***$ 38,145,659***



FUND BALANCE HISTORY AND PROJECTIONS



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



GENERAL FUNDS
FUND BALANCE ANALYSIS

FUND	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-13	$ **6,324,299**	715,888	1,370,331	5,544,710
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	**(1,000,000)**		1,000,000	
TO PARKS FUND				
REVENUES FISCAL YEAR 2014	**17,914,634**	2,229,610	49,704	1,723,646
EXPENDITURES FISCAL YEAR 2014	**16,509,224**	2,221,203	516,489	1,454,695
FUND BALANCE 9-30-14	$ **6,729,709**	$ 724,295	$ 1,903,546	$ 5,813,661
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS	**(1,000,000)**	0	1,000,000	0
TO UTILITY PROJECTS	**(100,000)**			
TO GOLF COURSE FUND	**(100,000)**			
TO GENERAL CONTINGENCY	**(100,000)**	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	**5,429,709**	724,295	2,903,546	5,813,661
FISCAL 2015 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	995,150
FROM UTILITY OPERATING	0	0	0	623,985
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	**0**	0	0	0
FROM UTILITY FUND	**540,390**	0	0	
FROM ECONOMIC DEVL. FUND	**350,000**	0	0	
ALL OTHER REVENUE	**17,895,749**	2,214,846	139,300	40,088
	18,786,139	2,214,846	139,300	1,659,223
FISCAL 2015 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	**25,000**	0	0	0
TO EQUIPMENT REPLACEMENT	**971,993**	0	0	0
ALL OTHER EXPENDITURES	**16,506,577**	2,214,846	1,529,267	1,356,119
	17,503,570	2,214,846	1,529,267	1,356,119
PROJECTED FUND BALANCE 9-30-15	**6,712,278**	724,295	1,513,579	6,116,765
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	**(1,000,000)**	0		0
TO PARKS FUND	**0**	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	**5,712,278**	724,295	1,513,579	6,116,765
2016 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	**0**	0	0	1,173,911
FROM UTILITY OPERATING	**0**	0	0	636,516
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	**540,390**	0	0	0
FROM ECONOMIC DEVL. FUND	**350,000**	0	0	0
FROM GENERAL CONTINGENCY	**0**	0	0	0
ALL OTHER REVENUE	**18,096,688**	2,115,554	127,000	18,000
	18,987,078	2,115,554	127,000	1,828,427
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	**25,000**	0	0	0
TO CAPITAL PROJECTS	**0**	0	0	0
TO EQUIPMENT REPLACEMENT	**1,173,911**	0	0	0
ALL OTHER EXPENDITURES	**17,788,167**	2,115,554	1,115,000	1,809,950
	18,987,078	2,115,554	1,115,000	1,809,950
BUDGETED FUND BALANCE 9-30-15	$ **5,712,278**	$ 724,295	$ 525,579	$ 6,135,243
TARGET FUND BALANCE	**RANGE**	$ 0	$ 500,000	$
Low 25% of Operating Budget	$ **4,746,770**			
High 33% of Operating Budget	$ **6,265,736**			

UTILITY FUNDS
FUND BALANCE ANALYSIS

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

OTHER FUNDS
FUND BALANCE ANALYSIS

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

2012 - 2016
PERSONNEL SUMMARY BY DEPARTMENT

GENERAL FUND	2011-12 FT	2012-13 FT	2013-14 FT	2014-15 FT	2015-16 FT
ADMINISTRATION	10.50	10.50	10.50	10.50	11.50
FINANCE	10.00	10.00	10.00	10.00	10.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00
POLICE	60.00	60.00	60.00	60.00	60.00
FIRE	1.00	1.00	1.00	1.00	2.00
HUMANE	3.00	3.00	3.00	3.00	3.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00
STREET	6.83	6.83	6.83	6.83	6.83
DRAINAGE	14.83	14.83	14.83	14.83	14.83
BUILDING/CODE ENFORCEMENT	8.00	8.00	7.50	7.50	7.50
PARKS	13.50	13.50	13.50	13.50	13.50
RECREATION	13.50	13.50	13.50	13.50	13.50
GARAGE	9.00	9.00	9.00	9.00	9.00
LIBRARY	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00
TOTAL GENERAL FUND	**164.66**	**164.66**	**164.16**	**164.16**	**166.16**

UTILITY FUND	2011-12 FT	2011-12 FT	2013-14 FT	2014-15 FT	2015-16 FT
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	6.00
WATER PRODUCTION	11.50	11.50	11.50	11.50	12.00
WASTEWATER COLLECTION	19.50	19.50	20.00	20.00	20.50
SANITATION	25.34	25.34	25.34	25.34	25.34
TOTAL UTILITY FUND	**62.34**	**62.34**	**62.84**	**62.84**	**63.84**
TOTAL ALL FUNDS COMBINED	**227.00**	**227.00**	**227.00**	**227.00**	**230.00**

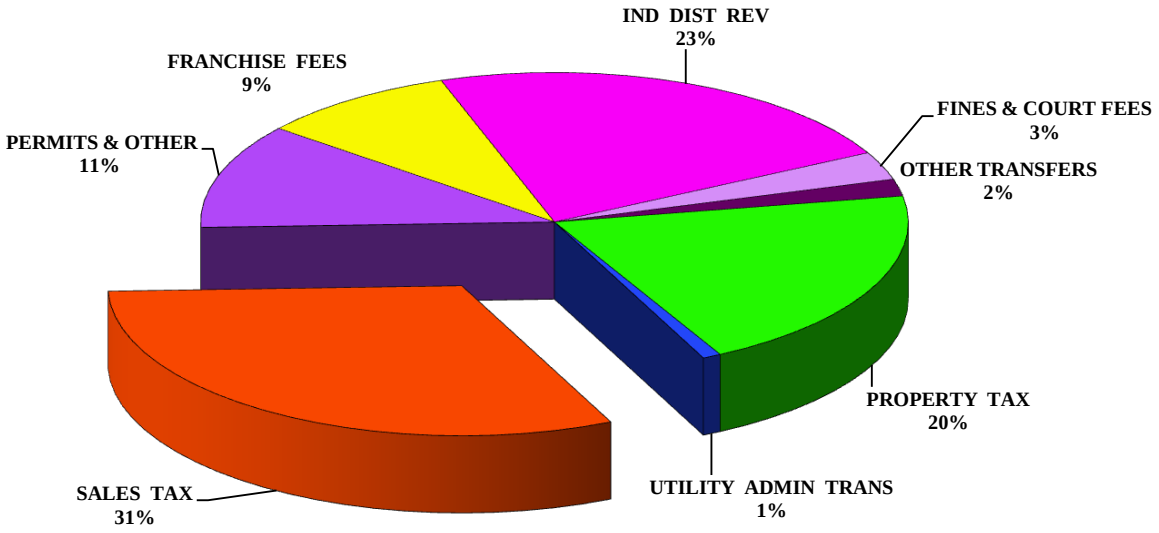
2015 - 16 PROPOSED BUDGET
OPERATING FUNDS SUMMARY

REVENUE	2013 - 14 ACTUAL	2014 - 15 BUDGETED	2014 - 15 ESTIMATED	2015 - 16 ADOPTED
General Fund Resources	$ 17,914,634	$ 17,862,325	$ 18,786,139	$ 18,987,078
Utility Operating Revenues	10,471,525	11,328,455	11,058,896	11,980,471
Total Revenue	**$ 28,386,159**	**$ 29,190,780**	**$ 29,845,035**	**$ 30,967,549**

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

GENERAL FUND
REVENUE BY CATEGORY

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



GENERAL FUND
EXPENDITURES BY CATEGORY

EXPENDITURES	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ESTIMATED	2015 - 16 ADOPTED
SALARIES & WAGES	$ 7,719,853	$ 8,478,950	$ 8,161,361	$ 9,055,665
EMPLOYEE BENEFITS	2,509,495	2,812,420	2,612,605	2,897,970
OPERATING EXPENSES	5,203,109	5,520,805	5,684,031	5,804,732
CAPITAL OUTLAY	84,774	30,000	33,423	29,800
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	971,993	995,150	995,150	1,173,911
SPECIAL EVENTS FUND	20,000	25,000	25,000	25,000
Total General Fund	**$ 16,509,224**	**$ 17,862,325**	**$ 17,511,570**	**$ 18,987,078**

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

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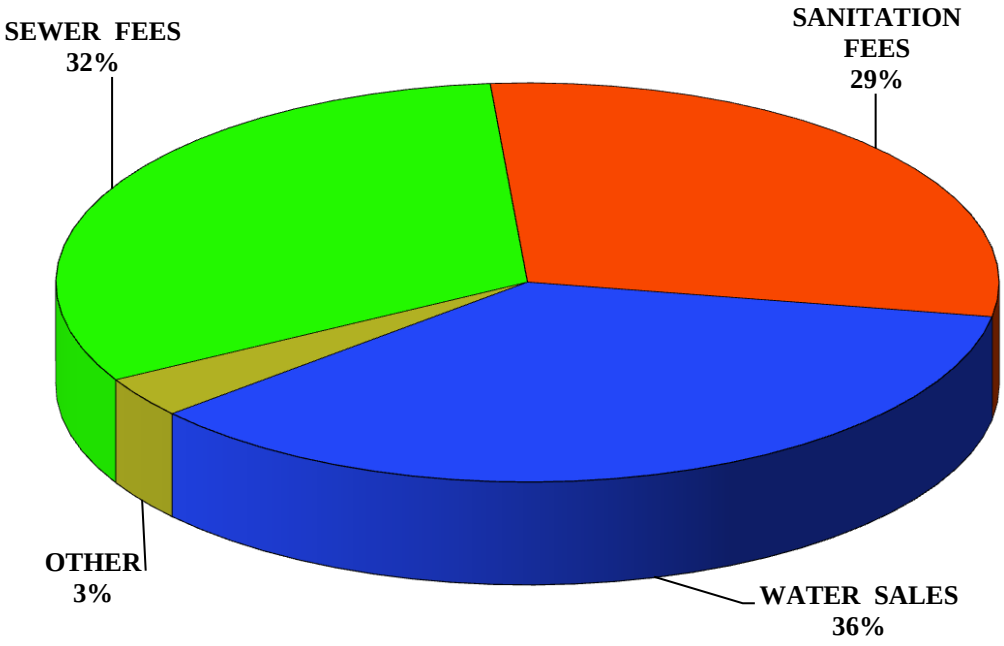
UTILITY FUND
REVENUE BY CATEGORY

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



UTILITY FUND
EXPENDITURES BY CATEGORY

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

AUTHORIZED PERSONNEL	FISCAL 2012 - 13	FISCAL 2013 - 14	FISCAL 2014 - 15	FISCAL 2015 - 16
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	6.84	6.84	7.84
Total Utility Fund Personnel	**62.34**	**62.84**	**62.84**	**63.84**

Adopted FY 15-16 Budget
Summary of Capital Items

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

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

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

Summary of Capital Purchases included in the 2015-2016 Budget

Included in the Capital Outlay accounts of:

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

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

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

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

General & Utility Projects additional projects (see Capital Projects Tab) **$1,115,000**

Projects budgeted here include replacement of the radios ($500,000) replace fire bunker gear and air packs ($105,000), Parks and Recreation Masterplan ($75,000) , Eastside Drainage Study ($75,000), Creekside subdivision bridge ($70,000), Backhoe purchase for the Golf Course ($55,000) A/C Replacements ($40,000) and Dog Park plan development ($25,000).

Total Capital Expenditures from annually budgeted funds **$3,008,750**

On-going or planned Bond Construction Projects include the completion of projects from the 2010 Downtown Revitalization project ($5,000,000), 2010 Infrastructure Improvements ($3,000,000), 2013 Infrastructure Improvements ($4,000,000), 2013 Water and Sewer Bond Construction fund ($3,500,000), 2013 Downtown Revitalization Bond Construction Fund ($2,000,000) and the 2014 Economic Incentives Fund.

Major Revenues

Lake Jackson

City of Enchantment

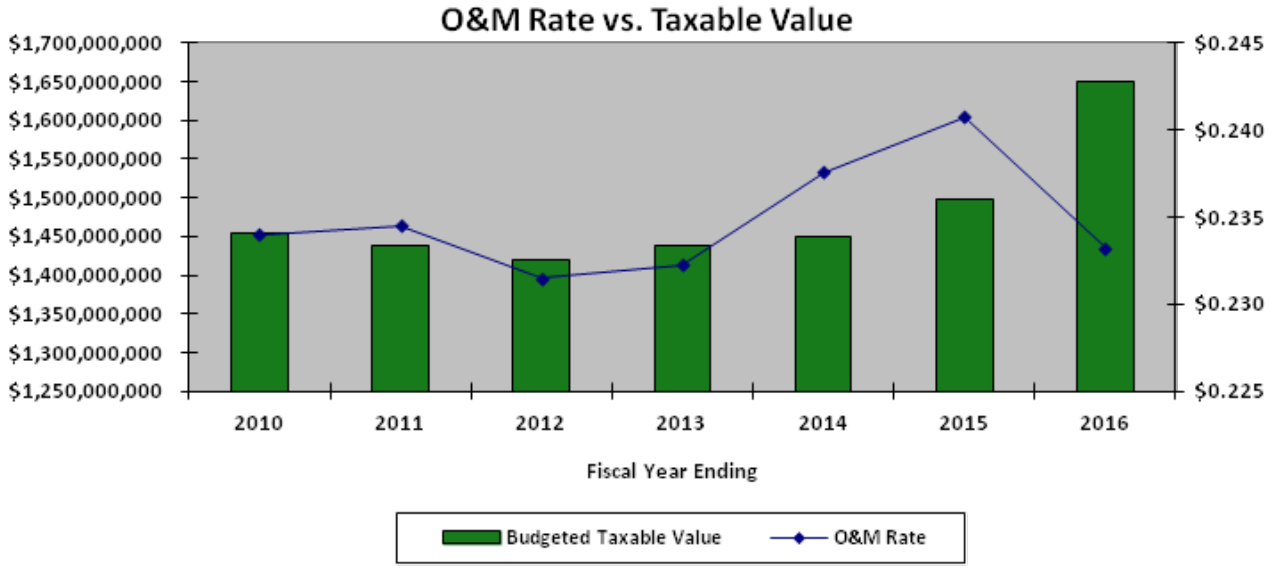
MAJOR REVENUE SOURCES

PROPERTY TAX

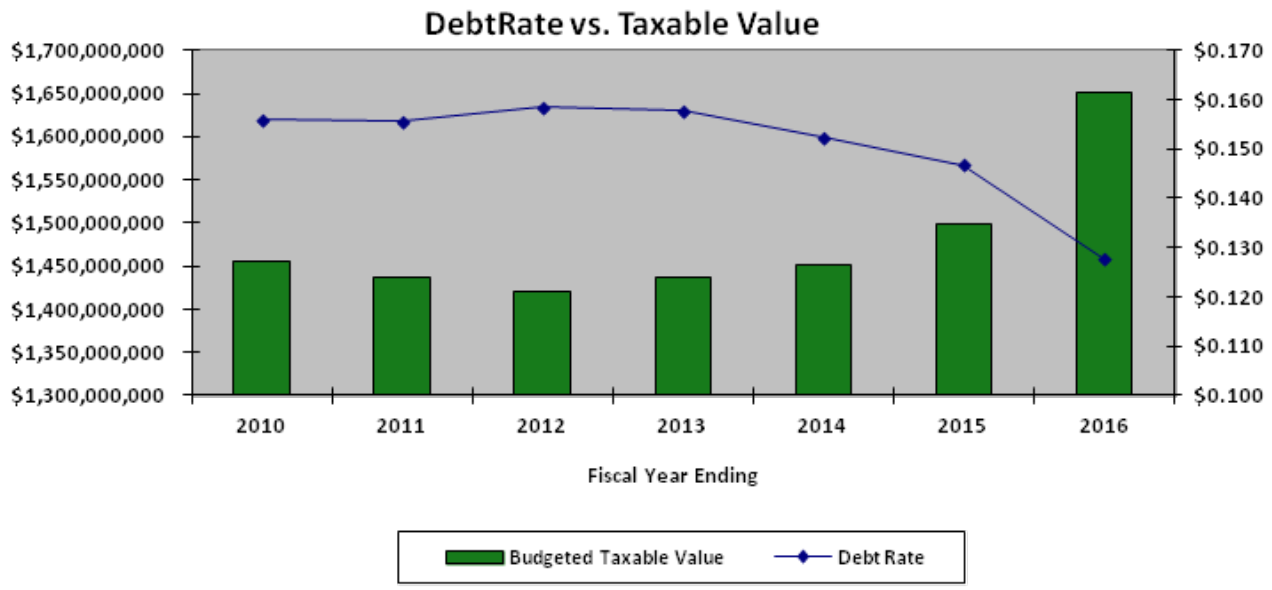
	FY 2015-16
General Fund Budget	*$ 3,834,876*
Debt Service Fund Budget	*2,107,554*
Total Property Taxes	*$ 5,942,430*

Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2015-16 (2015 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated values on appeals not yet resolved) is $1,650,675,371. This is an 10.17% increase from the prior year's current adjusted net taxable value.

The City sets a tax rate on the basis of cents per $100 of valuation. The tax rate is comprised of two components – the operations and maintenance (O&M) rate and the debt service rate. The O&M rate provides for the operation and maintenance of general government functions such as Police, Humane, Fire, EMS, Code Enforcement, Building Permits, Drainage, Streets, Parks, and Recreation. This portion of the tax rate is recorded as revenue in the General Operating Fund.



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



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

AD VALOREM TAX REVENUES

Fiscal Year	2010	2011	2012	2013	2014	2015 Proj.	2016 Budg.
General Fund	$3,411,203	$3,396,095	$3,296,461	$3,351,088	$3,466,594	$3,621,536	$3,834,876
Debt Service Fund	$2,273,573	$2,251,005	$2,238,132	$2,258,417	$2,208,460	$2,206,846	$2,107,554
Total	$5,684,776	$5,647,100	$5,534,593	$5,609,505	$5,675,054	$5,828,382	$5,942,430

SALES TAX

	FY 2015-16
General Fund Budget	*$ 5,950,000*
Economic Development Fund Budget	*3,135,000*
Total Sales Tax Revenue	*$ 9,085,000*

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

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

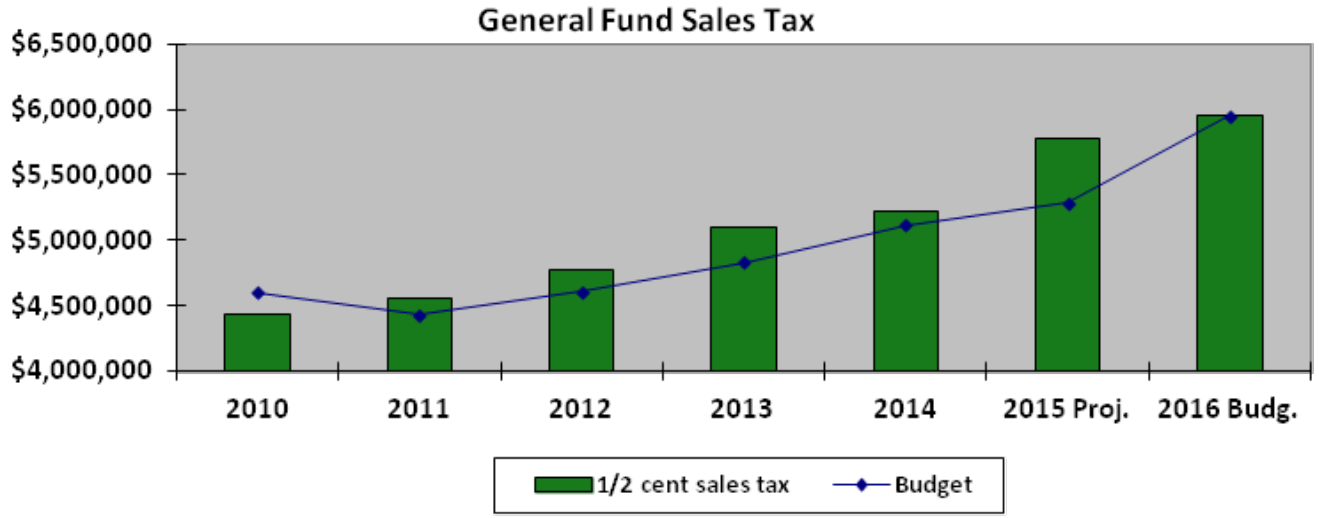
0.50% is allocated to the Lake Jackson Economic Development Corporation (LJEDC), the City's 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The LJEDC provides financing services entirely to the City. The LJEDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

0.50% is imposed by Brazoria County.

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

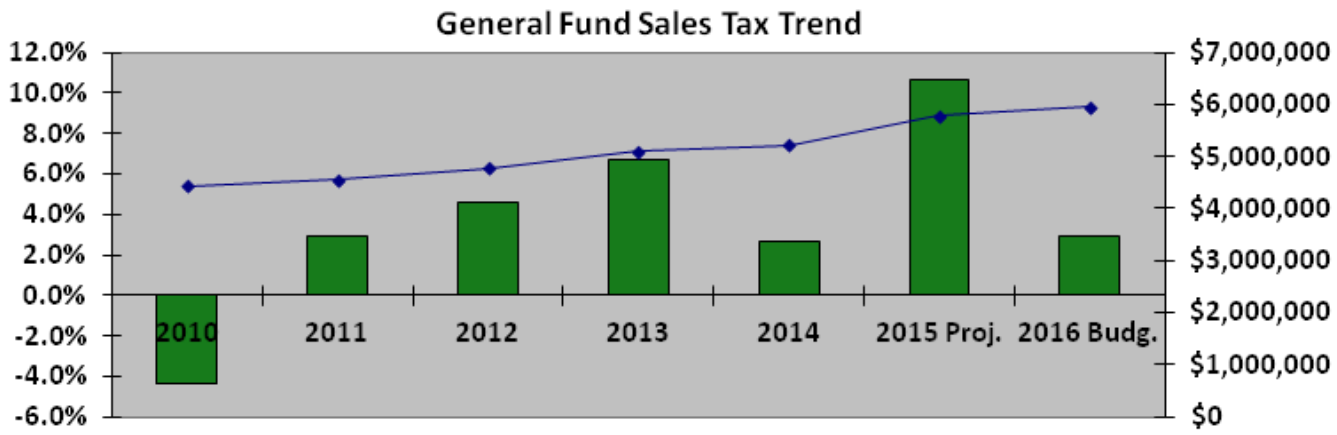
8.25% Total Sales Tax Rate

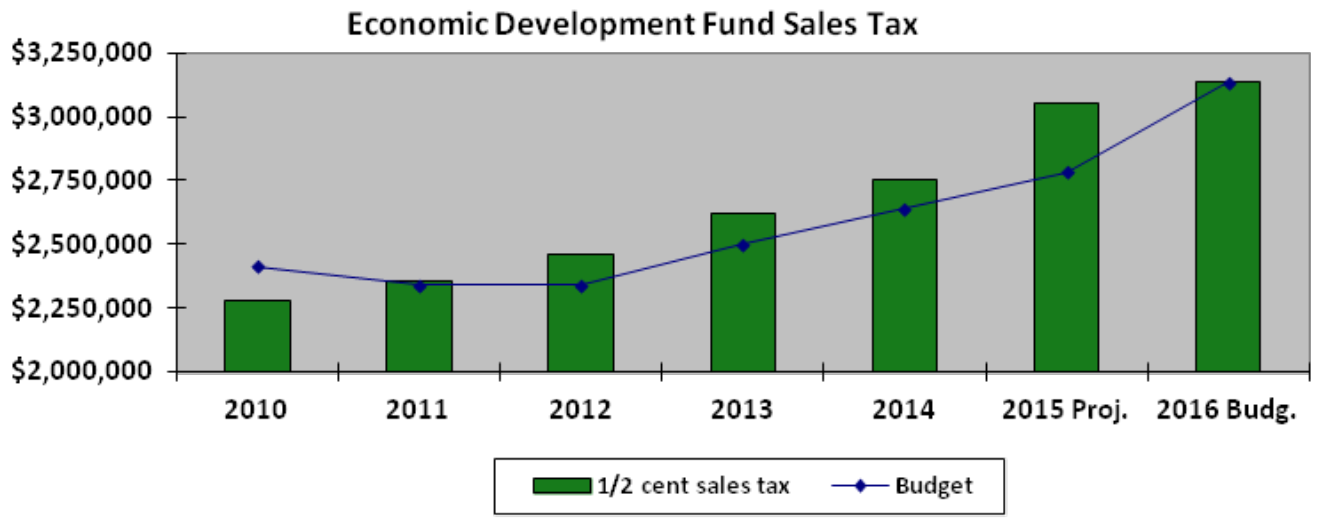
Aggregate historical data, adjusted for any known changes to the base, is used to project future sales tax revenues. Currently, we are projecting fiscal year 2015 sales tax receipts to exceed the fiscal year 2015 budget by 9.50% ($766,747). For fiscal year 2015-16, we anticipate that sales tax receipts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



Sales Tax Agreements affecting the General Fund:

Additionally, the State of Texas allows cities to enter into incentive agreements for companies to locate to the City and report sales tax collections from the City for local collections. In return, the City grants a portion of the collections to the company in the form of an incentive payment. The City currently has two incentive agreements in place and the City's net receipts from companies under these agreements are estimated to exceed $280,000 in fiscal 2015-16.





SALES TAX REVENUE

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

FRANCHISE FEES

	FY 2015-16
General Fund Budget	*$ 1,717,775*
PEG Fund Budget	*80,000*
Total Franchise Fee Revenues	*$ 1,797,775*

The City of Lake Jackson maintains franchise agreements with utilities that use the City's right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility's gross

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

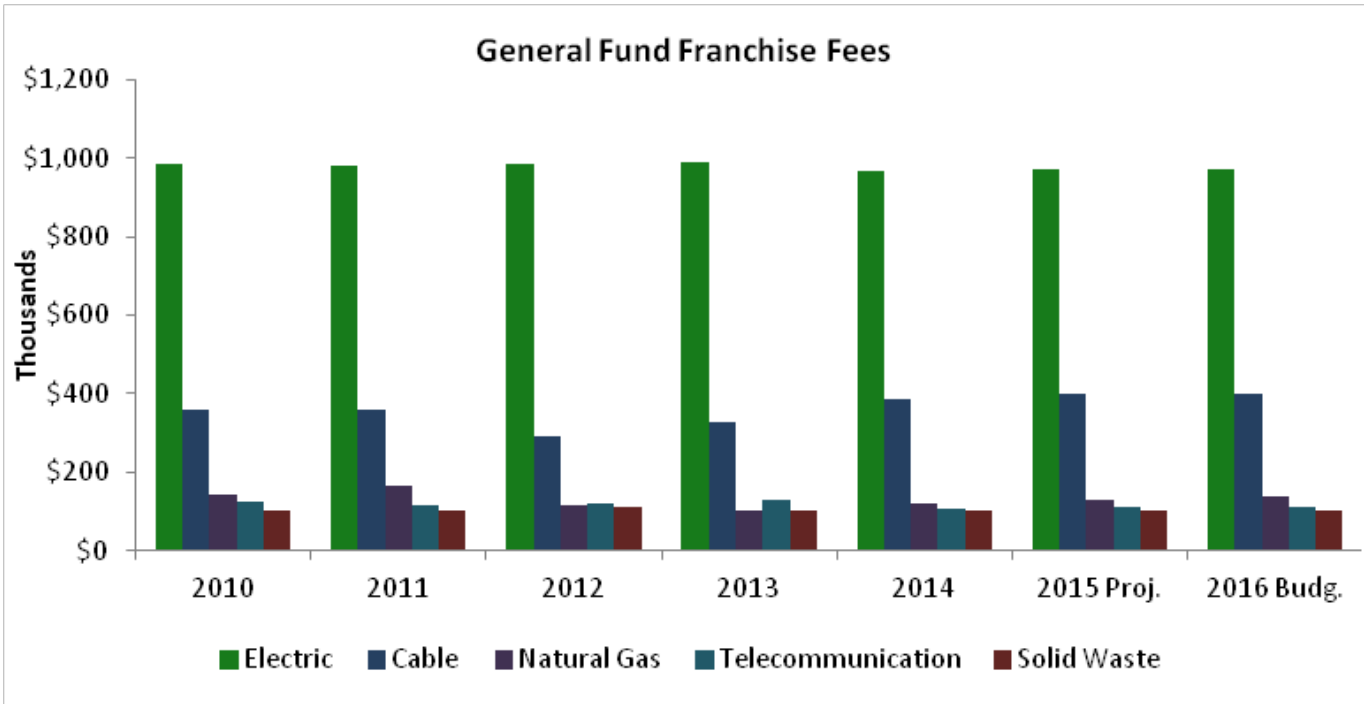
- Electric Franchise fees are charged for use of city streets and ROW's. These fees are received monthly and are based on kilowatt hours delivered within Lake Jackson city limits.

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

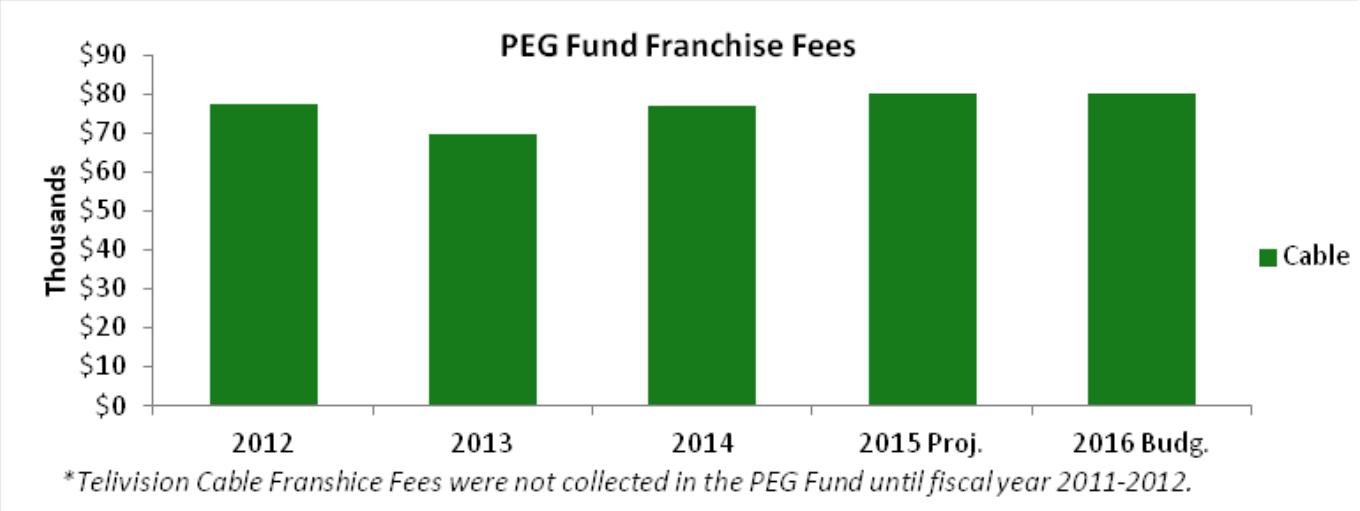
- Telecommunication Franchise fees are received from Certificated Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.

- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage of the cable operator's gross receipts. The General Operating Fund receives payments equivalent to 5% of the cable operator's gross receipts. An additional 1% of the cable operator's gross receipts for cable television are restricted –by law -- for capital cost related to public, educational, and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.

- The City's sanitation department provides for the removal of all trash and rubbish. Each residential unit in the City receives regular collection service twice per week and special collection of large items and brush twice per month. To reimburse the General Fund for the "expense" of these services, the City annually transfers funds ($102,000) from the Utility Fund to the General Fund to reimburse the General Fund for solid waste franchise fees that would be collected if a private company was contracted for these services. The annual transfer is based on approximately 7% of residential sanitation revenues.



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

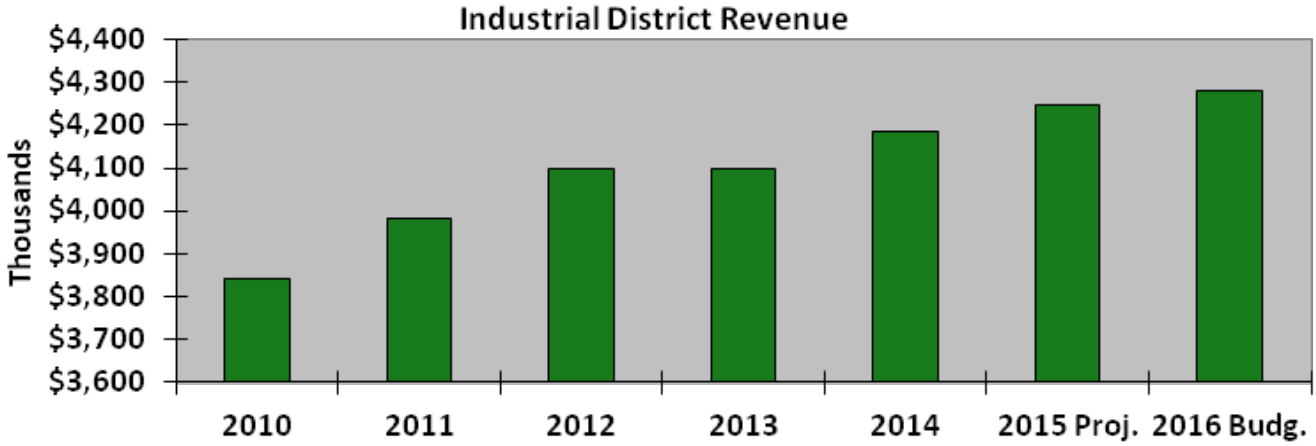


INDUSTRIAL DISTRICT

	FY 2015-16
General Fund Budget	*$ 4,278,632*

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

The industrial district contract was renegotiated in December, 2011, and ends December, 2026. Starting in fiscal year 2013-2014, the payments were calculated in accordance with the application of a percentage growth factor, based on the Consumer Price Index – All Urban consumers ("CPI-U"), or on a value based formula, whichever is greater. As a result of this calculation an increase of $29,742, or $4.28 million, will be paid to the City of Lake Jackson in fiscal year 2015-2016.



OPERATING TRANSFERS

	FY 2015-16
General Fund Budget	*$ 788,390*

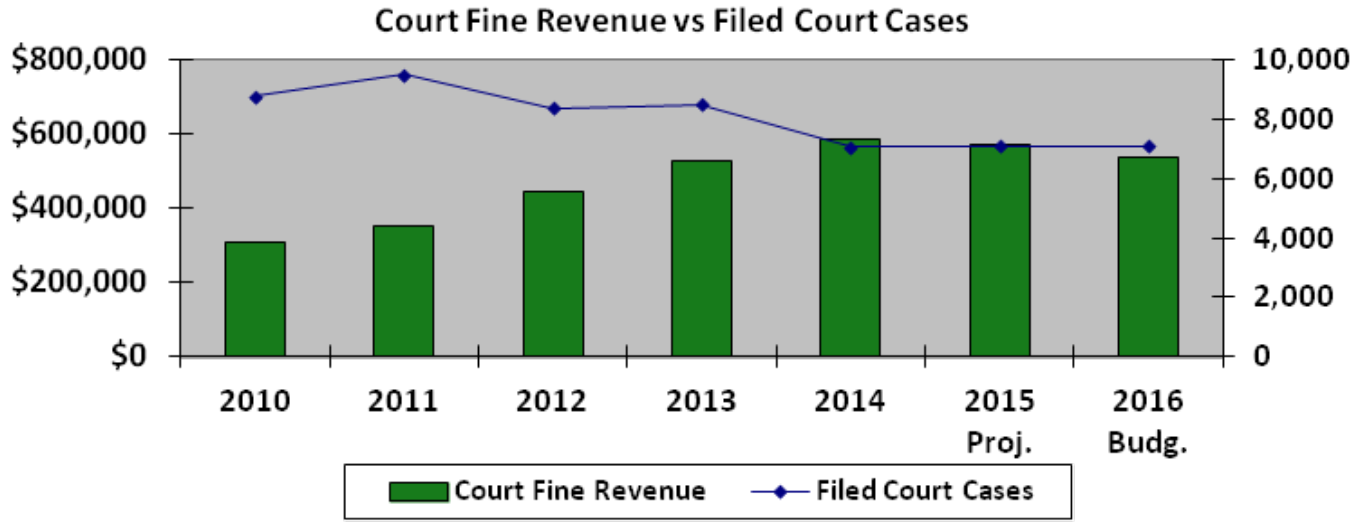
The City's water, wastewater, and sanitation operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure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

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

COURT FINES

	FY 2015-16
General Fund Budget	*$ 538,424*

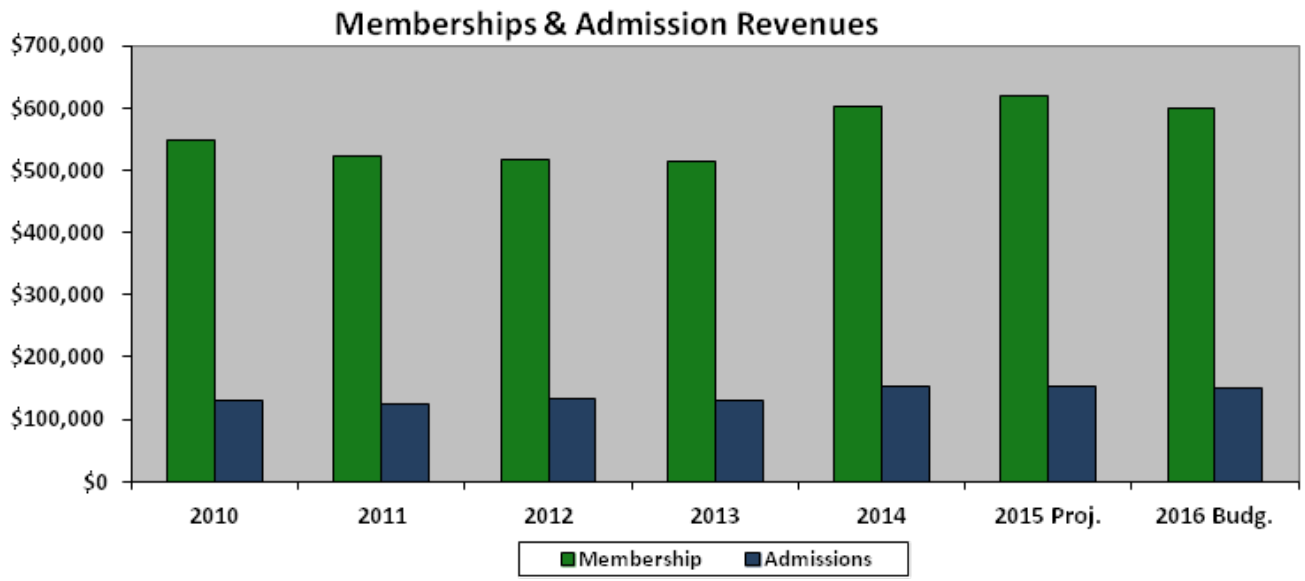
Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. Over the past few years the City has seen a decrease in the number of citations being issued. However, the City has not seen a corresponding drop in revenues due to an increase in the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



RECREATION FEES

	FY 2015-16
General Fund Budget	*$ 881,200*

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

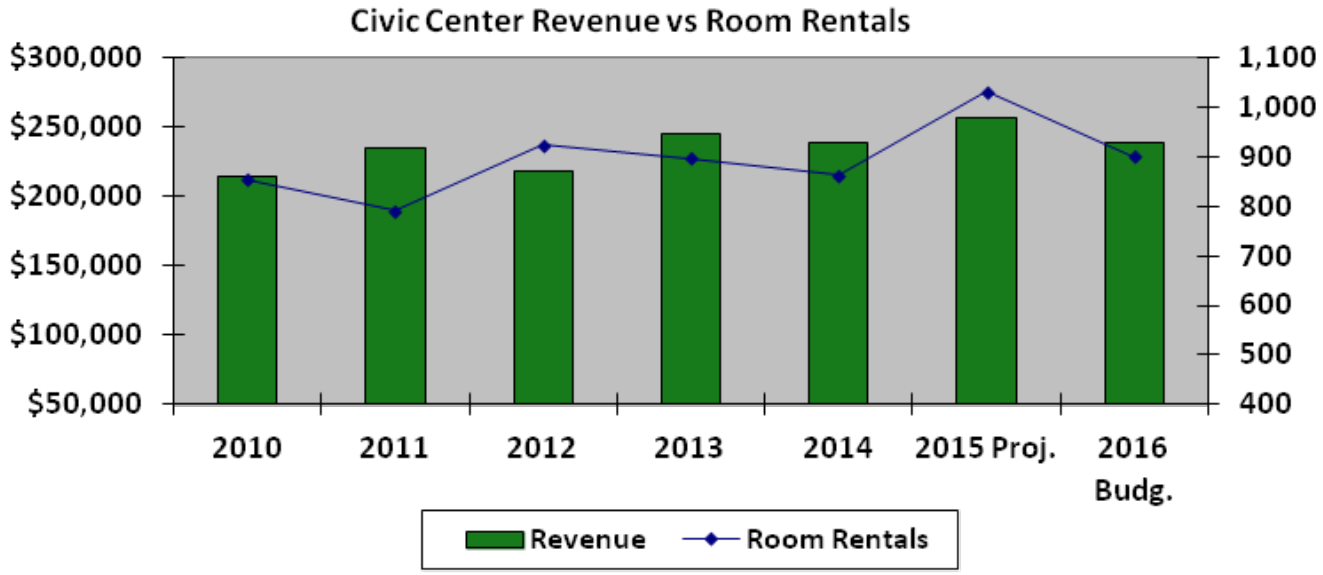


Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center. We are projecting that fiscal year 2014-15 membership and admissions revenue will be $774,000, or 6.9% ($58,500) above the fiscal year 2014-15 budget of $720,000. For 2015-16, we are conservatively budgeting $750,000 for memberships and admissions – which is 4.2% ($30,000) above last year's budget.

CIVIC CENTER REVENUE

	FY 2015-16
General Fund Budget	*$ 239,000*

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



PERMITS

	FY 2015-16
General Fund Budget	*$ 283,500*
Utility Fund Budget	*20,000*
Total Permits	*$ 303,500*

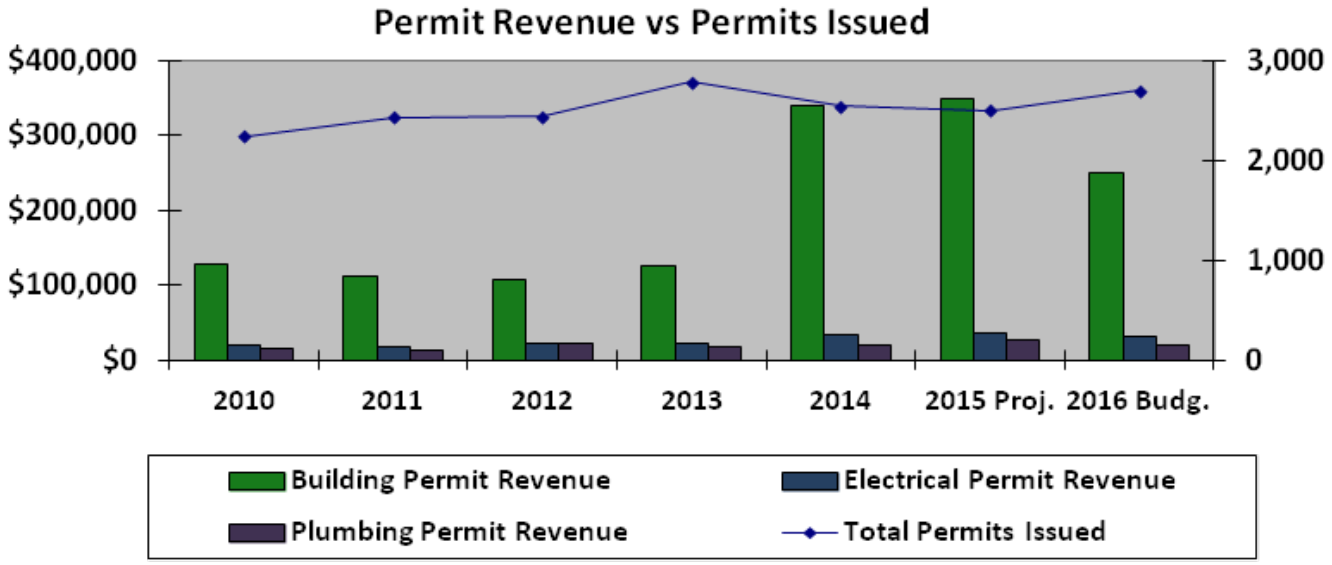
Building Permit revenues include fees for the construction, alteration, removal, or demolition of buildings within the City. Building Permit revenue fluctuates based on the amount of building construction and the projected value of the structure.

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

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

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

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



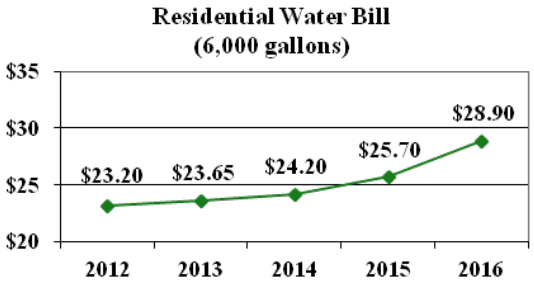
WATER REVENUES

	FY 2015-16
Utility Fund Budget	*$ 4,293,252*

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

These revenues are based on the following water rates:

Base Rate (2,000 gallons)	$12.90 per month
Between 2,000 & 20,000 gallons	$4.00 per 1,000 gallons
Over 20,000 gallons	$4.25 per 1,000 gallons



This rate is set based on generating revenues to cover the cost of purchasing water from the Brazosport Water Authority (BWA), operating 12 water wells, maintaining the water distribution system, and related portions of debt service requirements.

For fiscal year 2015-16 BWA is increasing water rates by 13.8%, increasing their rate from $2.25/1000 gallons to $2.56/1000 gallons. We will increase our base rate to $12.90 for 2,000 gallons and our per thousand to $4.00 for amounts over the base. As requested by TCEQ, the City will continue to charge 'tiered' water rate which adds $.25 per thousand gallons for all usage over 20,000 gallons. We will continue to provide a discount (40% of the base monthly bill) for senior citizens, which is applied to their base water and sewer bill. The city pumps an average of 3 million gallons per day to the distribution system. Our contract with the BWA requires the city to purchased 2 million gallons of water per day on a take or pay basis. The difference is made up with well water.

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

2016		Avg. Gallons Over Base Per	Annual estimated gallons	Over Base	Base Dollars @ $12.90
CLASS	Avg. No. of Customers	Customer /Unit	Over Base	Dollars	per Customer
USAGE UNDER 20 TGALS				**@$4.00 per 1,000**	
Multi - Family	24 (2,961 units)	3.35	11,903	$47,613	$6,502
Commercial	445	34.39	34,892	$139,568	$68,886
Irrigation	80	18.00	5,184	$20,736	$4,080
Residential	8,300	3.84	359,516	$1,438,065	$1,284,840
USAGE OVER 20 TGALS				**@$4.25 per 1,000**	
Multi - Family			107,129	$455,298	
Commercial			148,751	$632,190	
Irrigation			12,096	$51,408	
Residential			22,948	$97,528	
Dow			10,950	$46,538	
Total Water Fees				**$4,293,252**	

SEWER REVENUES

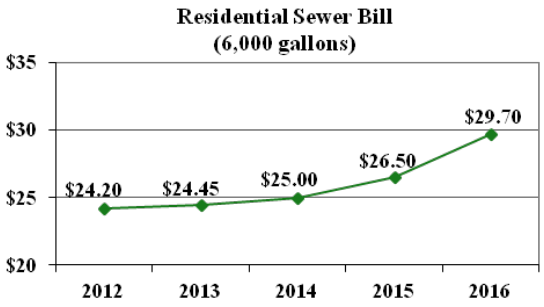
	FY 2015-16
Utility Fund Budget	*$ 3,814,480*

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

These revenues are based on the following sewer rates:

Base Rate (2,000 gallons)	$ 13.05
Over 2,000 gallons	$ 4.25 per 1,000 gallons

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



When compared to the Fiscal Year 2014-15 Adopted Budget, these rates reflect a $1.35 increase in the base rate and a $.55 increase in the per 1,000 gallon rate.

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

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

2016		Avg. Gallons Over Base Per	Annual estimated gallons	Over Base Dollars	Base Dollars @ $13.05
CLASS	Avg. No. of Customers	Customer /Unit	Over Base	@$4.25 per 1,000	per Customer
SEWER					
Multi - Family	24 (2,961 units)	3.35	119,032	$505,887	$6,577
Commercial	415	34.39	171,262	$727,864	$64,989
Residential	8,250	3.00	297,000	$1,262,250	$1,291,950
Dow			10,950	$46,538	
Total Sewer Fees				$3,859,517	

SANITATION FEES

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

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

Dumpster Rates
Number Of Pickups Per Week

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

Shared Dumpster Rates

Small Business	$26.02
Medium Business	$33.93
Large Business	$41.86

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

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

The Sanitation department contains 25 employees and a fleet of 9 residential garbage/recycle trucks, 4 commercial trucks, 2 roll-off trucks, 5 flatbed trucks, 2 landscape loaders, 1 front-end loader, and 1 dumpster container truck.

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

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

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

Apartment/Multi-family Garbage
The projected revenue for apartment and multi-family garbage collection is $571,000.

Apartment/Multi-family Recycling
The projected revenue for apartment and multi-family recycling is $40,300.

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

Shy Pond

General Fund

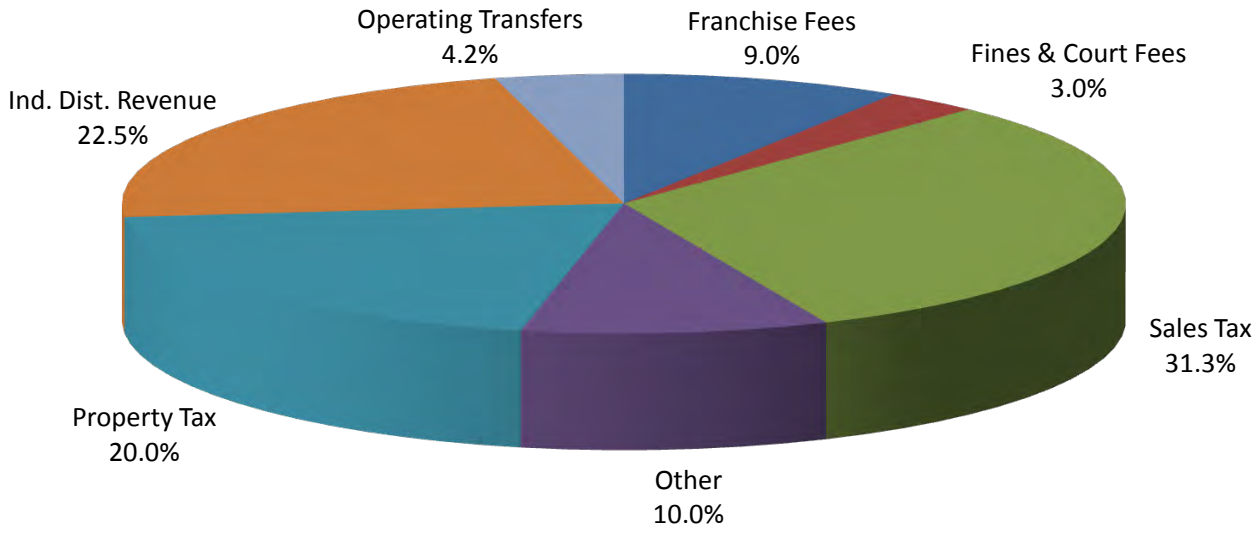
Lake Jackson

City of Enchantment

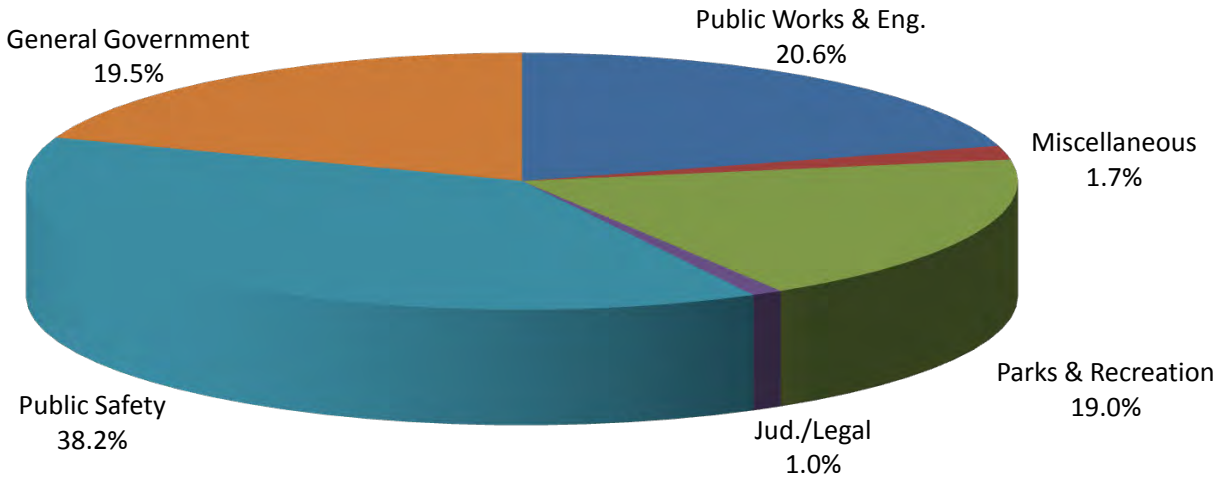
GENERAL OPERATING FUND

Revenues vs Expenditures

FY 2015-16 Revenues



FY 2015-16 Expenditures



GENERAL FUND BUDGET SUMMARY

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

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

GENERAL FUND PROJECTED REVENUES

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Ad Valorem Taxes				
Ad Valorem Taxes	$3,466,594	$3,621,536	$3,621,536	$3,834,876
380 Rebate Agreements	0	0	0	(32,264)
	3,466,594	**3,621,536**	**3,621,536**	**3,802,612**
City Sales & Use Tax	**5,226,636**	**5,283,875**	**5,782,415**	**5,950,000**
Franchise Fees				
Electric	969,093	969,875	969,875	969,875
Natural Gas	119,805	120,000	129,481	135,900
Southwestern Bell	107,698	125,000	110,000	110,000
Comcast	384,218	330,000	400,000	400,000
Solid Waste	102,000	102,000	102,000	102,000
	1,682,814	**1,646,875**	**1,711,356**	**1,717,775**
Industrial District Revenue	**4,186,100**	**4,248,890**	**4,248,890**	**4,278,632**
Business License/Inspections				
Alcohol Beverage License	2,160	2,700	3,245	3,245
Peddler Permit	1,787	2,000	1,500	1,500
Wrecker License	1,400	1,200	1,800	1,800
Health Inspections	45,992	42,000	46,000	46,000
Alarm Fees	78,688	60,000	80,000	80,000
Apartment Inspection Fee	67,483	68,000	70,000	70,000
	197,510	**175,900**	**202,545**	**202,545**
Department of Justice Grants	**2,788**	**2,800**	**3,496**	**0**
LEOSE - Training	**3,481**	**0**	**3,436**	**0**
Permits				
Building Permits	333,864	200,000	343,500	250,000
Electrical Permits	32,456	23,959	35,000	30,000
Storm Water Permit	810	0	0	0
Sign Permits	3,630	2,500	5,000	3,500
	370,760	**226,459**	**383,500**	**283,500**
State Govern. Shared Revenue				
Alcohol Beverage Taxes	77,951	69,000	106,000	100,000
Criminal Justice Tax	19,200	24,000	24,000	24,000
	97,151	**93,000**	**130,000**	**124,000**
General Government				
Planning Fees	1,382	1,500	1,500	1,500
Printing & Duplicating	259	0	29	0
	1,641	**1,500**	**1,529**	**1,500**

GENERAL FUND PROJECTED REVENUES

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Recreation				
Recreation Center	$767,221	$727,900	$782,900	$761,500
Outdoor Pool	8,832	9,200	8,700	8,700
Youth Athletics	20,053	11,000	20,000	15,000
Youth Programs	41,217	45,000	45,000	48,000
Adult Programs	25,493	25,000	25,000	27,500
MacLean Sportsplex	11,493	15,000	10,500	10,500
Misc. Park Use	9,006	10,000	9,500	10,000
	883,315	**843,100**	**901,600**	**881,200**
Civic Center Rentals	**239,026**	**224,500**	**256,375**	**239,000**
Jasmine Hall Rentals	**13,368**	**15,000**	**15,000**	**15,000**
Municipal Court Fines	**585,636**	**528,500**	**570,000**	**538,424**
Court Fees	**39,565**	**38,000**	**38,000**	**38,000**
Miscellaneous	**20,521**	**17,000**	**20,071**	**18,500**
Brazosport College - SRO	**58,996**	**58,000**	**58,000**	**58,000**
Richwood Dispatching	**34,000**	**34,000**	**34,000**	**34,000**
Operating Transfers				
From Economic Development	350,000	350,000	350,000	350,000
From Utility Fund:				
Admin. Fee - Sanitation	127,100	127,100	127,100	127,100
Admin. Fee - Water/WW	311,289	311,290	311,290	311,290
	788,389	**788,390**	**788,390**	**438,390**
Interest Earned	**16,343**	**15,000**	**16,000**	**16,000**
Total Projected Revenues	**$17,914,634**	**$17,862,325**	**$18,786,139**	**$18,987,078**

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

Assessed Valuation for 2014 as of 4-30-15	$	1,498,269,814
Gain (Loss) in Value		152,405,557
Anticipated Assessed Valuation for 2015		1,650,675,371
Tax Rate Per $100 Valuation		0.3600
Revenue from 2015 Tax Roll		5,942,431
Estimated Collections		100.0%
TOTAL FUNDS AVAILABLE	$	5,942,430

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR		TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS		% COLLECTIONS TO LEVY
1999		935,110,266	0.3500	3,272,886	3,275,322		100.074%
2000		998,035,066	0.3500	3,493,123	3,471,809		99.390%
2001		1,068,602,660	0.3500	3,740,109	3,741,281		100.031%
2002		1,116,753,175	0.3750	4,187,824	4,171,444		99.609%
2003		1,185,429,367	0.3703	4,389,645	4,391,567		100.044%
2004		1,236,071,214	0.3700	4,573,463	4,578,873		100.118%
2005		1,273,059,582	0.3800	4,837,626	4,819,017		99.615%
2006		1,351,219,282	0.3700	4,999,511	4,971,255		99.435%
2007		1,391,772,727	0.3850	5,358,325	5,371,880		100.253%
2008		1,460,686,450	0.3900	5,696,677	5,672,153		99.570%
2009		1,454,833,720	0.3900	5,673,852	5,552,979		97.870%
2010		1,437,060,336	0.3900	5,604,535	5,647,099		100.759%
2011		1,419,681,558	0.3900	5,536,758	5,549,653		100.233%
2012		1,437,118,606	0.3900	5,604,763	5,623,676		100.337%
2013		1,450,607,167	0.3900	5,657,368	5,675,054		100.313%
2014	*	1,498,269,814	0.3875	5,805,796	5,652,831	*	97.365%
2015	**	1,650,675,371	0.3600	5,942,431			

* Tax collections as of June 30, 2015

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2014 - 15	PROPOSED TAX RATE 2015 - 16	PROPOSED AMOUNT 2015 - 16	%
General Fund	0.240778	0.232322	$3,834,876	64.53%
General Debt Service Fund	0.146722	0.127678	2,107,554	35.47%
TOTAL	$0.3875	0.3600	$5,942,430	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). Also there are expenditures for repairs and operations cost of the Christmas Lights and the contribution to Economic Development Alliance for Brazoria County.

GENERAL GOVERNMENT
NON-DEPARTMENTAL - 0900

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$127,778	$132,000	$281,265	$172,000
Total Resources	**$127,778**	**$132,000**	**$281,265**	**$172,000**

Expenditures

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Costs	107,778	107,000	116,500	147,000
Storm Recovery	0	0	139,765	0
Transfer to Special Events	20,000	25,000	25,000	25,000
Total Expenditures	**$127,778**	**$132,000**	**$281,265**	**$172,000**

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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**

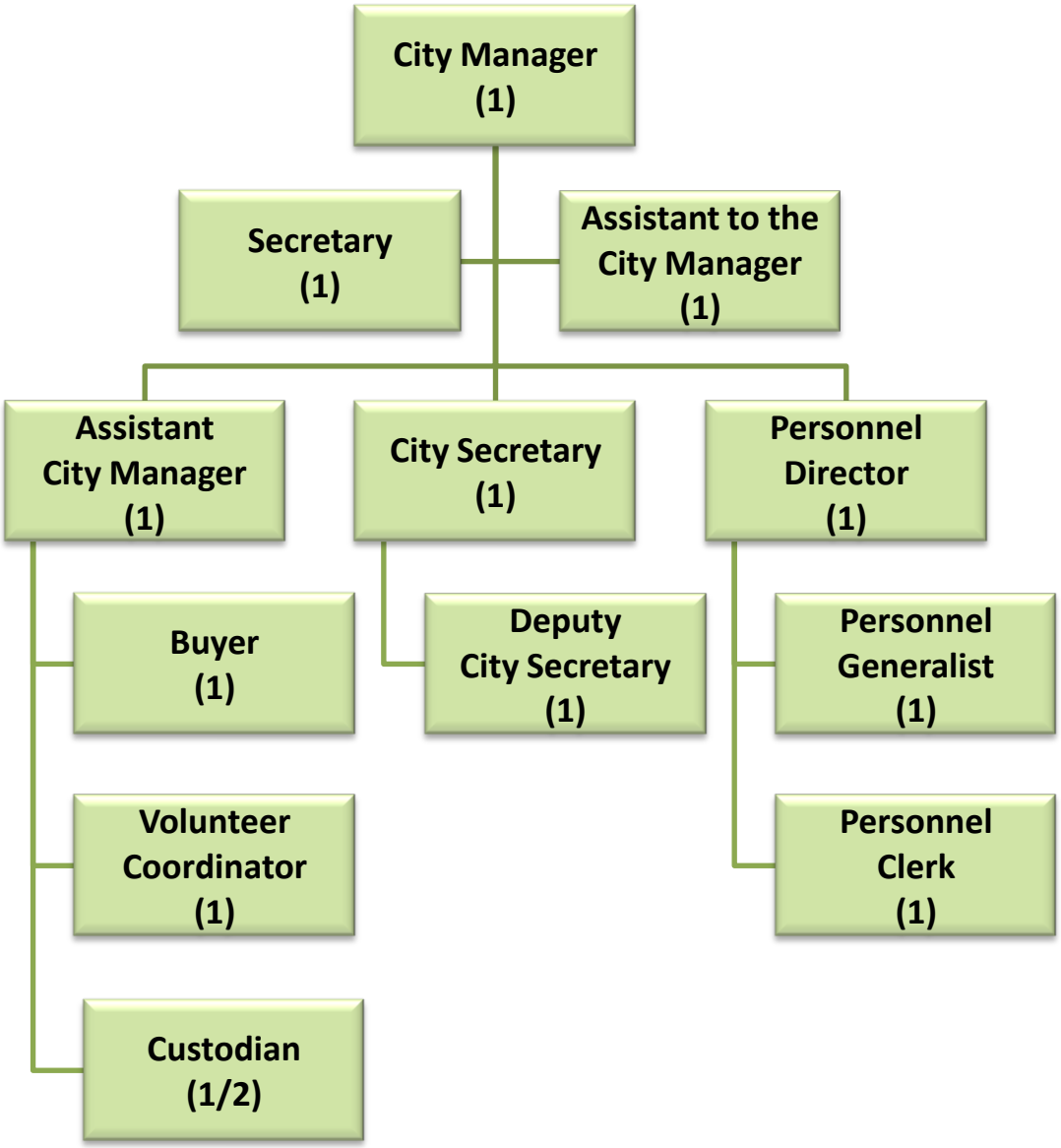
Major Budget Changes

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

NON-DEPARTMENTAL - 0900

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
BISD Busing Assistance	**12,000**	**12,000**	**12,000**	**12,000**
Eco. Dev. Alliance for Brazoria Cnty.	**10,500**	**10,500**	**10,500**	**11,000**
Brazoria County Child Advocacy	**7,000**	**7,000**	**7,000**	**7,000**
Boys & Girls Club	**15,000**	**15,000**	**15,000**	**0**
Aviation Task Force	**0**	**0**	**0**	**1,500**
Eco. Dev. Market Data Study	**0**	**0**	**0**	**50,000**
CivicPlus Webpage Design	**8,000**	**0**	**8,000**	**0**
Connect CTY	**25,924**	**26,000**	**26,000**	**26,000**
General Supplies				
Christmas Lights	8,970	12,000	12,000	15,000
Awards	3,050	5,000	5,000	6,000
Wellness Program	2,000	2,000	0	0
Special Events	0	0	2,500	0
	14,020	**19,000**	**17,000**	**21,000**
Gas & Electricity (Christmas Lights)	**3,356**	**4,500**	**3,500**	**3,500**
Food Supplies				
Miscellaneous	7,139	8,500	8,500	8,500
Employee Picnic	4,839	4,500	6,500	6,500
	11,978	**13,000**	**15,000**	**15,000**
Storm Recovery	**0**	**0**	**139,765**	**0**
Transfer to Special Events Fund	**20,000**	**25,000**	**25,000**	**25,000**
Total Non-Departmental	**$127,778**	**$132,000**	**$281,265**	**$172,000**

Administration



Program Description

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

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

ADMINISTRATION
Administration - 1000

FY14-15 ACCOMPLISHMENTS

Vision Element: Enable Growth & Revitalization
Accomplished: Established Comprehensive Plan Advisory Committee (CPAC) and have held several meetings with Kendig Keast as a facilitator.
Accomplished: Developed economic development strategy and transitioned to monthly meetings for Lake Jackson Development Corporation.
Accomplished: Began design and bid of the water and sewer extensions to the area around the airport.

Vision Element: Maintain a Well Managed City
Accomplished: Contracted with Arthur J. Gallagher & Co. to conduct a pay plan review and salary survey.

Vision Element: Enhance Communication & Technology
Accomplished: Hosted semi-annual city-wide employee meetings to communicate City's Strategic Plan.

FY15-16 GOALS & OBJECTIVES

Vision Element: Enable Growth & Revitalization
Goal: Coordinate Assessment Study of Lake Jackson's competitive advantages and establish "baseline" for analyzing City's economic strategic planning efforts, programs, resource allocation and recruiting efforts.
Goal: Prepare next Downtown Revitalization project recommendation and submit to future Bond Task Force for consideration.
Goal: Complete Comprehensive Master Plan by December 2015.

Vision Element: Enhance Communication & Technology
Goal: Create Economic Development Website to actively promote local business activity and City's economic development success.
Goal: Implement Employee Intranet System.

Vision Element: Maintain a Well Managed City
Goal: Implement new pay ranges for all positions as recommended in compensation study.
Goal: Fund new positions: Personnel Clerk, Deputy Fire Marshal, and Assistant Utility Superintendent.

ADMINISTRATION
Administration - 1000

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

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

GENERAL ADMINISTRATION - 1000

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Planning Fees	$1,382	$1,500	$1,500	$1,500
General Resources	1,280,616	1,318,372	1,352,742	1,465,994
Total Resources	**$1,281,998**	**$1,319,872**	**$1,354,242**	**$1,467,494**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	1.00	1.00	1.00	1.00
Technical	3.00	3.00	3.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	2.00
Management/Supervision	4.00	4.00	4.00	4.00
Temporary/Seasonal	0.00	0.10	0.10	0.10
Total Personnel	**10.50**	**10.60**	**10.60**	**11.60**

Major Budget Changes

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

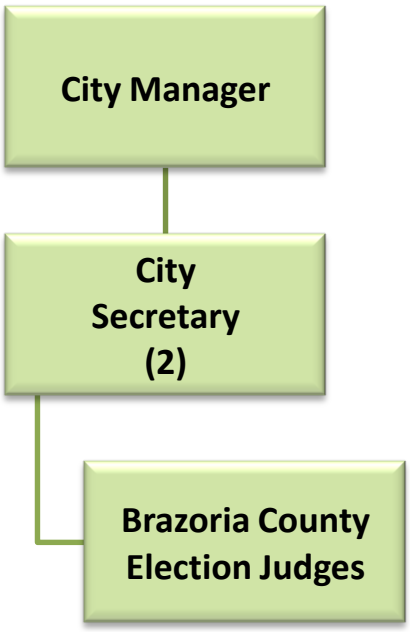
GENERAL ADMINISTRATION - 1000

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

GENERAL ADMINISTRATION - 1000

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

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

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

ADMINISTRATION
Elections - 1200

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

ELECTIONS - 1200

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$12,161	$12,500	$8,000	$12,500
Total Resources	**$12,161**	**$12,500**	**$8,000**	**$12,500**

Expenditures

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Expenses	$12,161	$12,500	$8,000	$12,500
Total Expenditures	**$12,161**	**$12,500**	**$8,000**	**$12,500**

Personnel

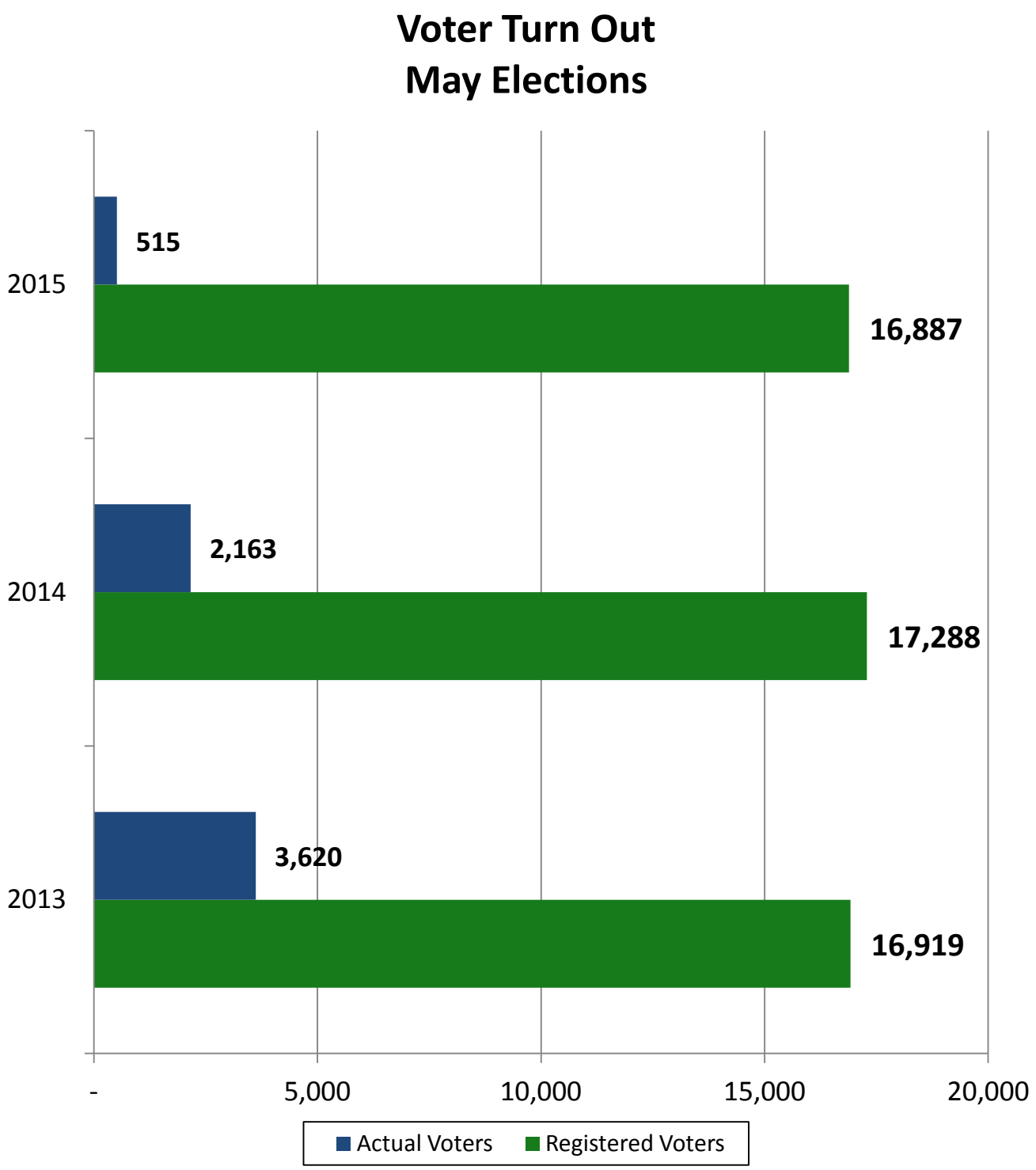
	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**0.00**	**0.00**	**0.00**	**0.00**

Major Budget Changes

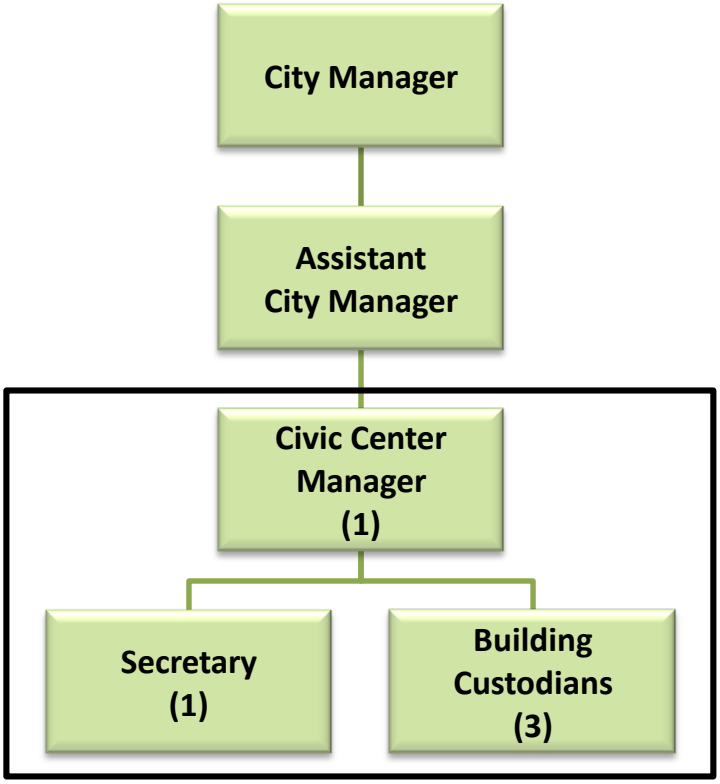
No major budget changes.

ELECTIONS - 1200

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Brazoria County Contract	**2,631**	**12,500**	**11,100**	**12,500**
Advertising	**0**	**5,000**	**0**	**0**
Total Elections	**$2,631**	**$17,500**	**$11,100**	**$12,500**


Voter Turn Out
May Elections
2015
515
16,887
2014
2,163
17,288
2013
3,620
16,919
-
5,000
10,000
15,000
20,000
Actual Voters
Registered Voters

Civic Center



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

Program Description

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

GENERAL GOVERNMENT
Civic Center - 4500

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

GENERAL GOVERNMENT
Civic Center - 4500

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

CIVIC CENTER - 4500

Resources

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

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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

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

CIVIC CENTER - 4500

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

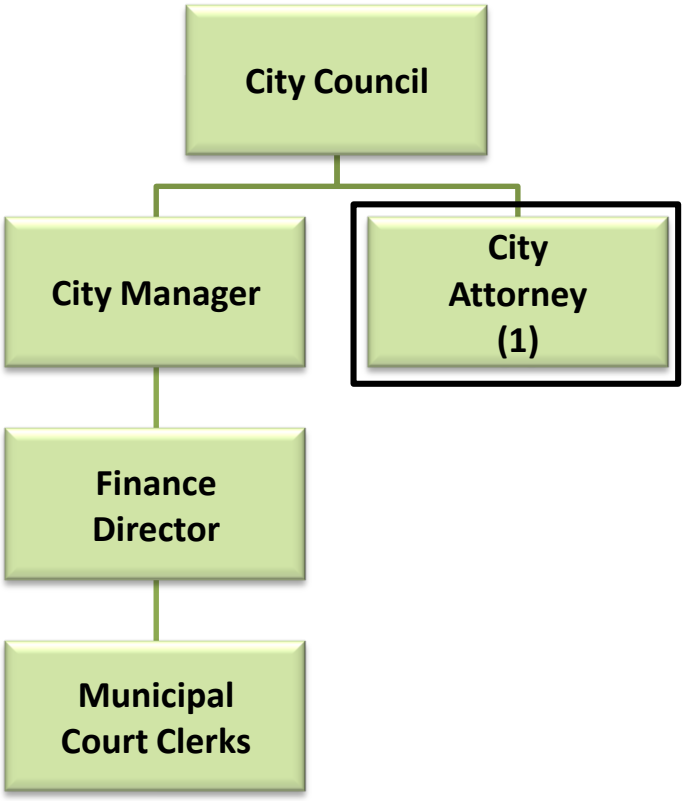
CIVIC CENTER - 4500

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

LAKE JACKSON

City of Enchantment

Legal



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

Program Description

The City Attorney's Office provides legal advice and legal services to the City Council, the City's boards and commissions, and all departments of the City. The City Attorney's Office also represents the City in litigation; drafts various legal instruments, such as contracts and ordinances; and supervises outside counsel.

LEGAL
Legal - 1700

FY14-15 ACCOMPLISHMENTS

Vision Element: Enable Growth & Revitalization
Accomplished: Drafted economic development agreement using hotel/motel taxes as incentive for a hotel development.
Accomplished: Facilitated CNG public/private partnership.
Accomplished: Helped the City abandon right-of-way to Dow on Medical Drive.

Vision Element: Maintain Infrastructure
Accomplished: Drafted various Engineering and Public Works contracts.

Vision Element: Maintain a Well Managed City
Accomplished: Drafted contract for new temporary employee provider.

Vision Element: Enhance Quality of Life
Accomplished: Prosecuted various misdemeanants.
Accomplished: Drafted warrants and helped code enforcement legally clean dilapidated lots.
Accomplished: Drafted nuisance letters to help the humane officers corral nuisance dogs.

FY14-15 GOALS & OBJECTIVES

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

LEGAL
Legal - 1700

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

LEGAL - 1700

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$154,833	$174,030	$174,733	$190,185
Total Resources	**$154,833**	**$174,030**	**$174,733**	**$190,185**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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

Salary and benefits increased by $16,000.

LEGAL - 1700

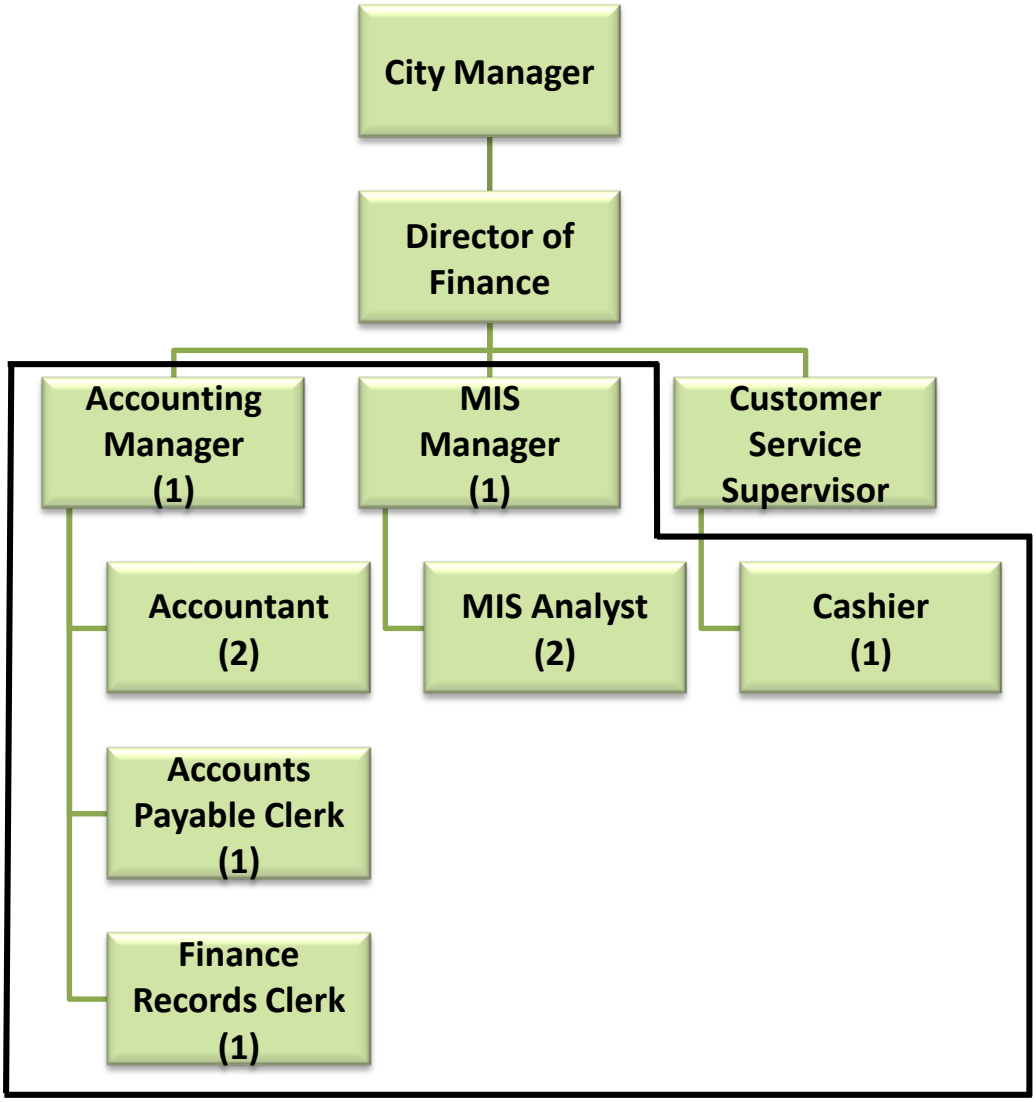
	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Salaries & Wages				
Management/Supervision	108,688	112,500	110,716	125,500
	108,688	**112,500**	**110,716**	**125,500**
Group Insurance				
Health	4,669	5,000	5,143	5,200
Life	72	100	72	100
Dental	369	400	396	400
Long Term Disability	428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

Finance

Lake Jackson

City of Enchantment

Finance



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

Program Description

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

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

This department also provides all information technology service, which includes connectivity to and management of ASP cloud services, the City Hall Network, Police Department Network and connections to City Hall, Positron/911 Network, Recreation Center Network with WAN equipment, WAN equipment at the Service Center, Civic Center and WWTP, numerous communication switches, 5 wireless radios, 9 wireless access points, 2 firewalls, 35 servers, 225 PC's and laptops, as well as phone systems in 8 buildings.

Finance - 1400

FY 14-15 ACCOMPLISHMENTS

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

FY 15-16 GOALS & OBJECTIVES

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

FINANCE
Finance - 1400

DEPARTMENT STANDARDS

1 Distribute departmental financial reports by the 15th of the month 100% of the time.
2 Receive an unqualified audit opinion.
3 Obtain Certificate of Excellence in Financial Reporting for 18th year.

PROGRAM MEASURES

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

FINANCE - 1400

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	1,080,108	1,002,130	949,408	1,043,787
Total Resources	**$1,080,108**	**$1,002,130**	**$949,408**	**$1,043,787**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	4.00	4.00	4.00	3.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	3.00	3.00	3.00	4.00
Management/Supervision	3.00	3.00	3.00	3.00
Temporary/Seasonal	0.33	0.15	0.15	0.15
Total Personnel	**10.33**	**10.15**	**10.15**	**10.15**

Major Budget Changes

Salary and Benefits increased $27,100.

FINANCE - 1400

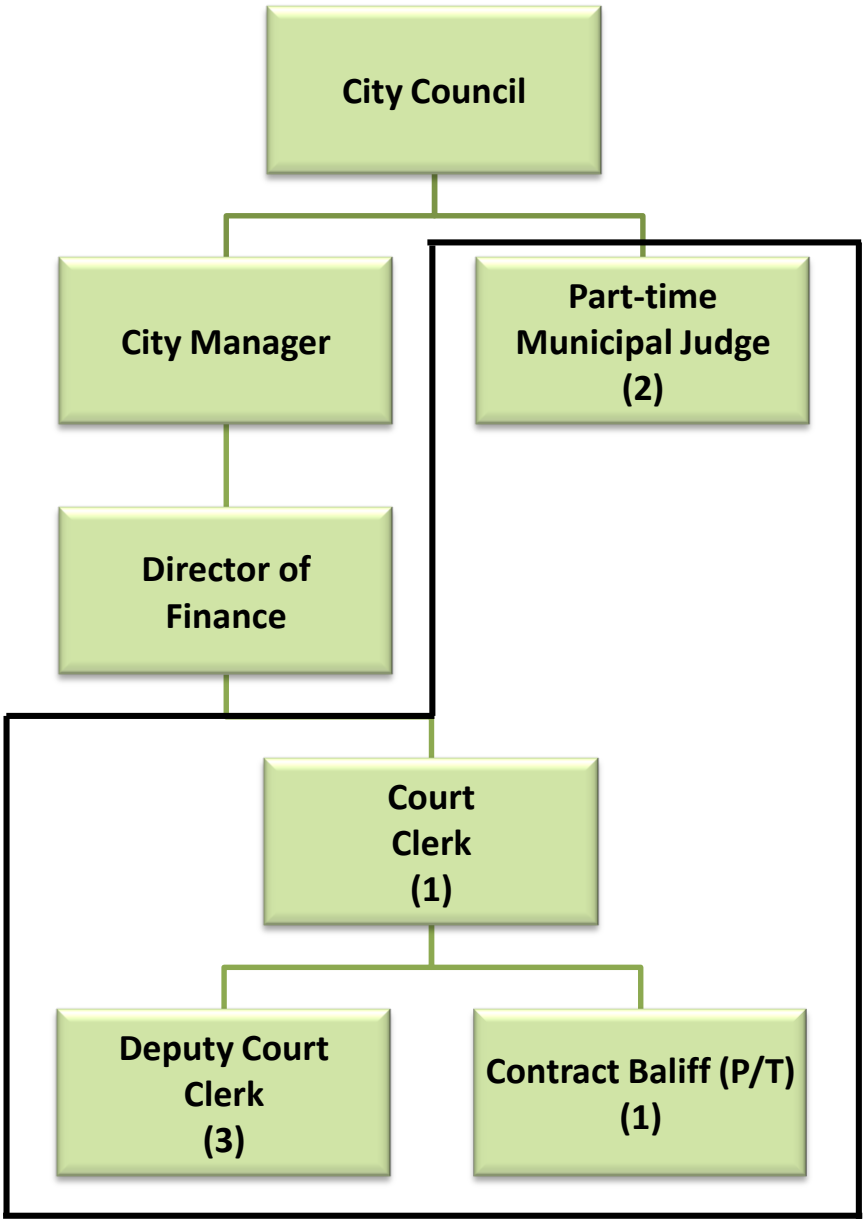
	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Salaries & Wages				
Office/Clerical	$101,582	$122,000	$93,106	$98,800
Professional	149,045	152,600	191,710	203,600
Management/Supervision	253,180	264,400	217,411	266,100
Temp/Seasonal	0	2,500	11,000	2,500
	503,807	**541,500**	**513,227**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

FINANCE - 1400

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

John Dewey Municipal Justice Center

Municipal Court



The outlined portion of this 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

FY14-15 ACCOMPLISHMENTS

Vision Element: Maintain a Well Managed City

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

FY15-16 GOALS & OBJECTIVES

Vision Element: Enhance Communication

Goal: Provide language interpretation at the court window using a remote video interpreter service.

FINANCE
Municipal Court - 1100

DEPARTMENT STANDARDS

Provide prompt and professional service to all utilizing the court.

PROGRAM MEASURES	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
CASE ACTIVITY:				
1 New Cases Filed	7,066	8,200	7,100	7,100
a. Failure to appear charges filed	648	1,100	750	700
2 Cases paid without court appearance	2,298	2,200	2,065	2,100
3 Cases dismissed (non-deferred)	1,221	800	570	575
4 Found guilty by judge with fine assessed	1,678	1,500	1,310	1,300
5 Case dismissed with compliance (expired registration, license, etc.)	1,535	1,500	1,200	1,200
6 Cases dismissed after proof of financial responsibility	326	430	300	300
7 Cases dismissed after deferred disposition	326	555	535	530
8 Cases dismissed after driving safety course	496	470	400	400
9 Number of persons appearing at docket call	1,446	1,560	1,335	1,350
WARRANT ACTIVITY:				
10 Warrants issued	4,012	3,100	3,130	3,100
11 Dollars collected by collection agency	$440,644	$372,300	$370,000	$370,000
12 Cases cleared by collection agency	2,457	2,120	2,300	2,300

MUNICIPAL COURT - 1100

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Criminal Justice Tax	19,200	24,000	24,000	24,000
Court Fees	39,565	38,000	38,000	38,000
General Resources	306,753	318,555	329,879	338,130
Total Resources	**$365,518**	**$380,555**	**$391,879**	**$400,130**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	3.00	3.00	3.00	3.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**4.00**	**4.00**	**4.00**	**4.00**

Major Budget Changes

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

MUNICIPAL COURT - 1100

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

MUNICIPAL COURT - 1100

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

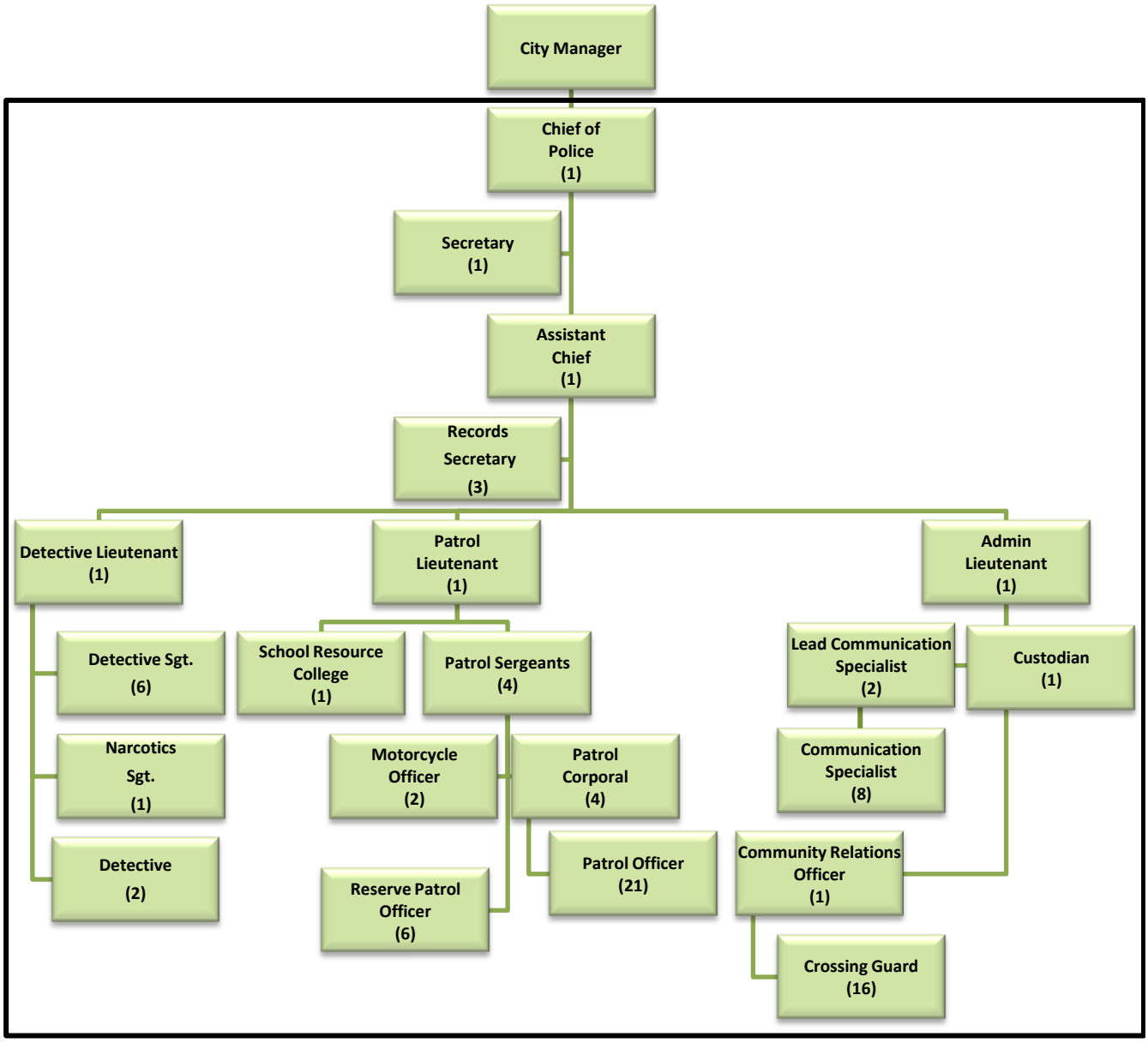
Public Safety

Lake Jackson

City of Enchantment

Lake Jackson Remember 9/11 Memorial

Police



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

Program Description

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

PUBLIC SAFETY
Police - 2200

FY14-15 ACCOMPLISHMENTS

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

Vision Element Enhance Quality of Life
Accomplished: Implemented a distracted driving course for all police officers. This class was taken by all officers operating city vehicles before September 30, 2015.
Accomplished: Instituted a public awareness campaign via social media to share data on the dangers of texting and driving or other important uses of devices. Located appropriate media in December 2014, posted monthly in departmental social media for remainder of fiscal year.

FY15-16 GOALS & OBJECTIVES

Vision Element Maintain Infrastructure
Goal: Maintain interoperability standard with public safety entities throughout the region by procuring and implementing the replacement of the public safety radio equipment by December 31, 2015.
Goal: Procure and implement a secondary radio system that functions separately from the BCSO system that will serve as the primary radio service for Public Works and a backup for Public Safety. This $965,000 project will be funded by $500,000 from the General Project Fund and $465,000 from the Equipment Replacement Fund. A grant for $125,000 has been applied for with the Houston/Galveston Area Council of Governments (HGAC).

PUBLIC SAFETY
Police - 2200

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

POLICE - 2200

Resources

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

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	6.00	4.00	4.00	4.00
Technical	8.00	10.00	10.00	10.00
Sworn Personnel	40.00	40.00	40.00	40.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	5.00	5.00	5.00	5.00
Temporary/Seasonal	1.73	2.25	2.44	2.44
Total Personnel	**61.73**	**62.25**	**62.44**	**62.44**

Major Budget Changes

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

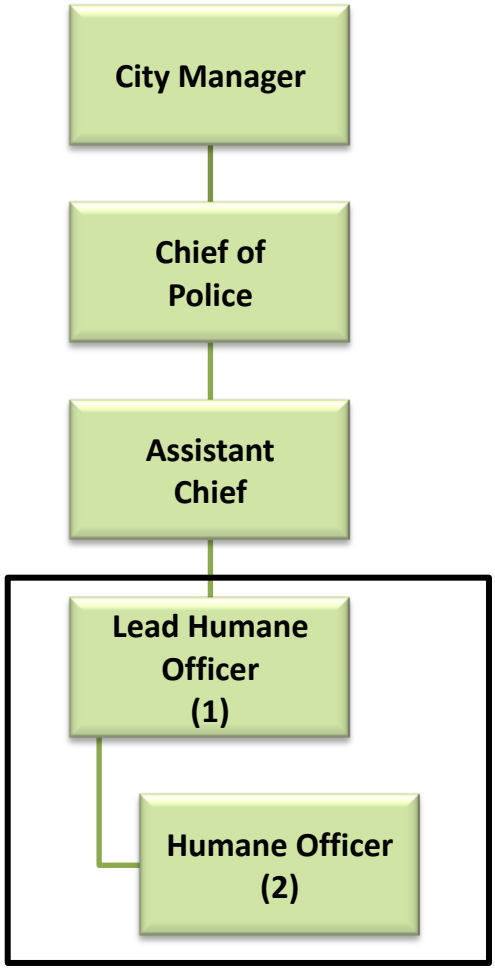
POLICE - 2200

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

POLICE - 2200

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

Humane



The outlined portion of this 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

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

PUBLIC SAFETY
Humane - 2500

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
1 Animals collected	650	650	750	750
2 Citations/warnings	70	70	100	100
3 Animal bites reported	40	40	40	40

HUMANE - 2500

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	277,891	302,693	304,930	319,073
Total Resources	**$277,891**	**$302,693**	**$304,930**	**$319,073**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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

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

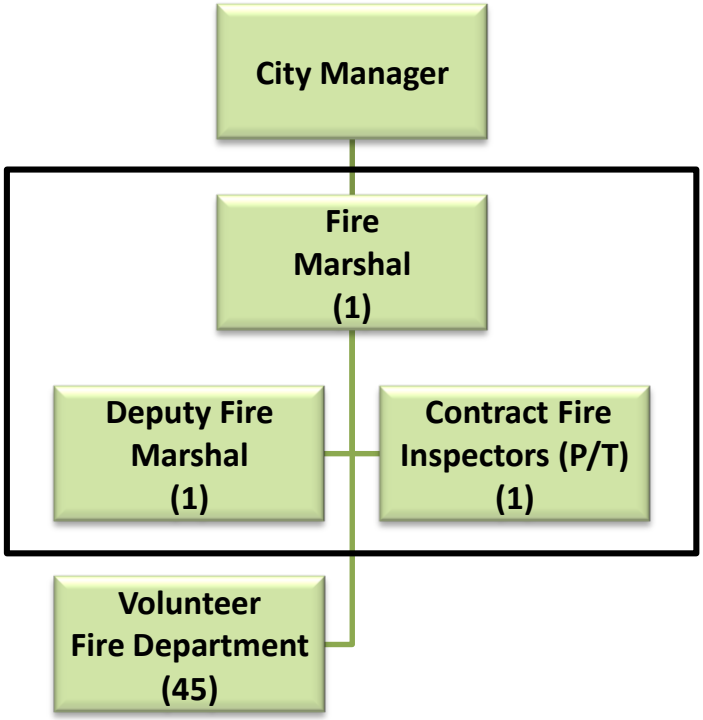
HUMANE - 2500

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

HUMANE - 2500

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Transfers				
Equipment Replacement	8,385	7,875	7,875	7,875
	8,385	**7,875**	**7,875**	**7,875**
Total Humane	**$277,891**	**$302,693**	**$304,930**	**$319,073**

Fire



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

Program Description

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

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

Fire - 2300

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

Vision Element:	Enhance Quality of Life
Goal:	Install 20 Stovetop FireStop extinguishing devices to individuals in need.
Goal:	Partner with Volunteer Fire Department, LJEMS, and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.
Goal:	Partner with LJEMS to install Opticom traffic priority system at 3 andditional intersections, using funds from the Dow Community Safety Grant and donnations from LJEMS.

DEPARTMENT STANDARDS

1 Conduct 60 public relations events a year.
2 Maintain a good response time of at least 6.0 minutes.
The fire department response time is the time from when the customer calls 911 requesting help, till the first fire apparatus arrives on scene.
3 Maintain a minimum 40 volunteers.

PROGRAM MEASURES

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

FIRE - 2300

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$733,067	$840,330	$817,211	$985,101
Total Resources	**$733,067**	**$840,330**	**$817,211**	**$985,101**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**1.00**	**1.00**	**1.00**	**2.00**

Major Budget Changes

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

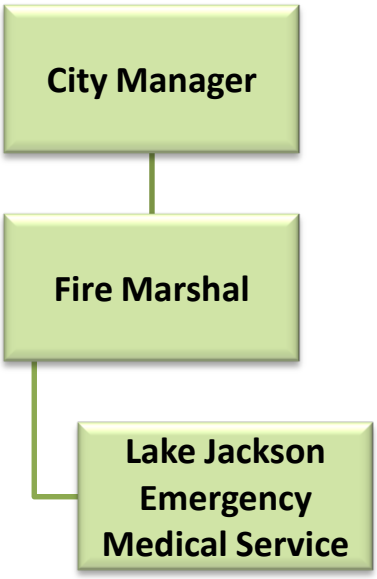
FIRE - 2300

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

FIRE - 2300

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

EMS



Program Description

The EMS (Emergency Medical Service, Inc,) Department represents a "split-off" of the Lake Jackson Volunteer Fire Department in 1998-99. The City has contracted with LJEMS to provide ambulance services for the City. LJEMS is a separate organization and there are 2 volunteers, 17 full-time and 16 part-time paid members in the service. The service is responsible for staffing city provided ambulances.

Emergency Medical Services - 2400

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

Vision Element:	Enhance the Quality of Life
Goal:	Continue "Take Heart Lake Jackson" a 10 minute CPR Class with a new goal of reaching 1,000 additional citizens.
Goal:	Expand on Fall Prevention programs in accordance with the Center for Disease Control. Develop and educate the public on the epidemic of falling and being injured by holding 12 classes and reaching 400 people.
Goal:	Partner with Lake Jackson Fire Marshal Office, Lake Jackson Volunteer Fire Department, and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.
Goal:	Partner with Fire Department to install Opticom traffic priority system at 3 andditional intersections, using funds from the Dow Community Safety Grant and donnations from LJEMS.

PUBLIC SAFETY
Emergency Medical Services - 2400

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

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

EMERGENCY MEDICAL SERVICE - 2400

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$485,377	$496,500	$502,888	$501,044
Total Resources	**$485,377**	**$496,500**	**$502,888**	**$501,044**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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**

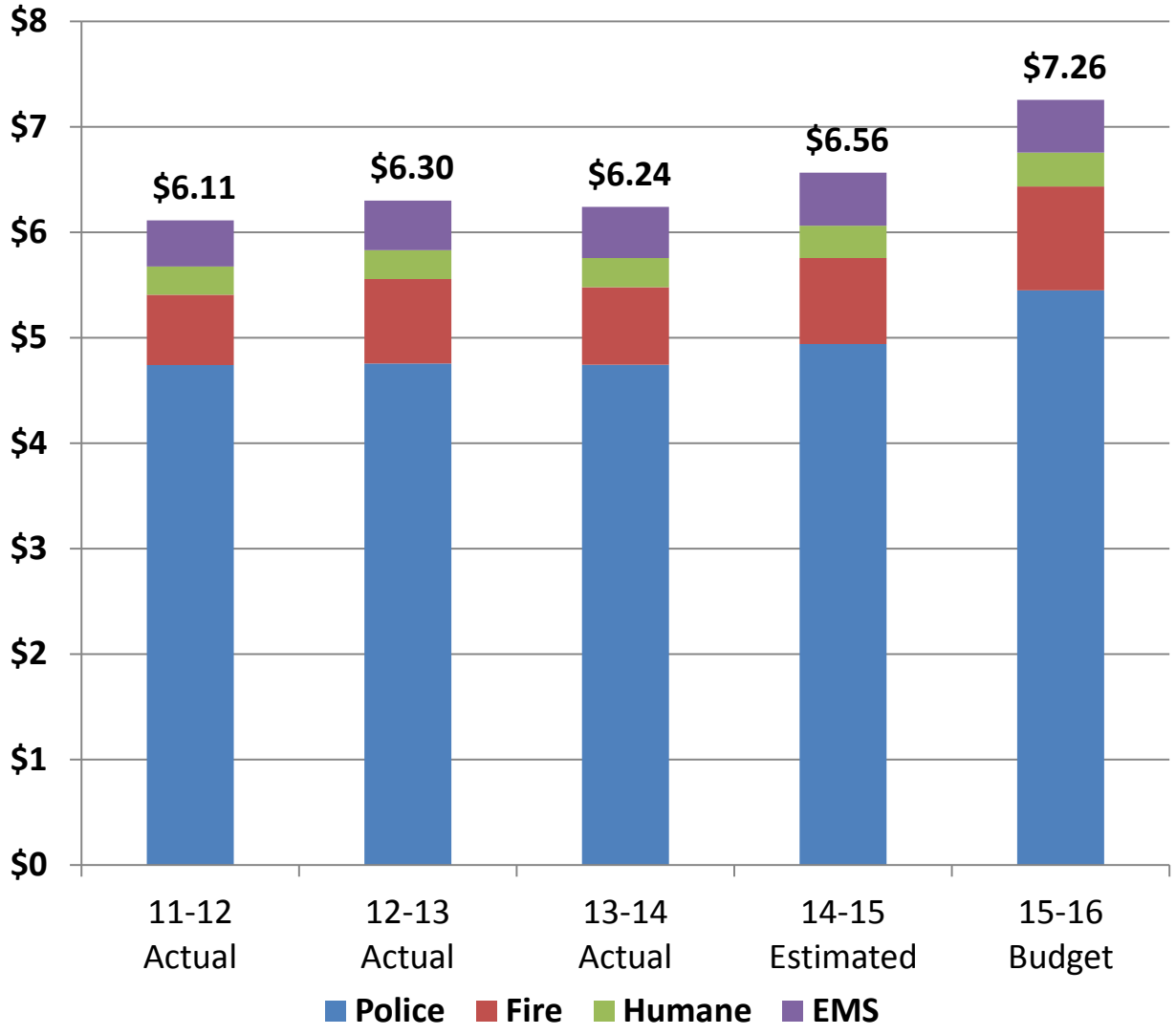
Major Budget Changes

No major budget changes.

EMERGENCY MEDICAL SERVICE - 2400

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

Public Safety Expenditures (In Millions)



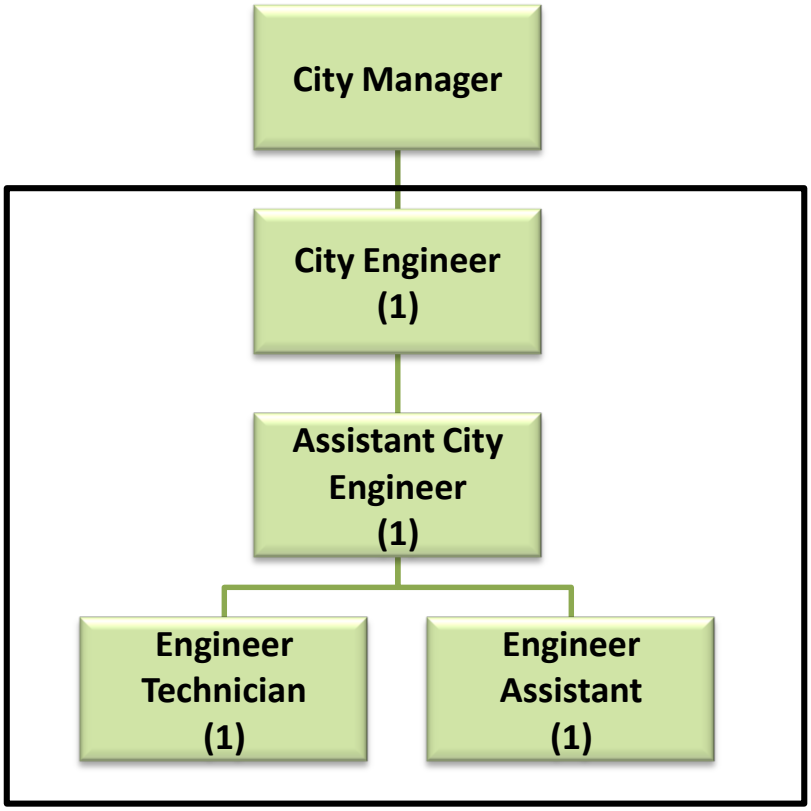
Engineering

Lake Jackson

City of Enchantment

Vinca Ct. Pavement Replacement Project

Engineering



The outlined portion of this 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, responsible construction management, timely inspections, and enforcement of regulations and standards. The department is also responsible for storing, maintaining, and updating the mapping, platting, plan and project filing records of the City. In addition, the Department assists citizens, businesses, developers and staff with infrastructure, mapping, and regulatory information.

ENGINEERING
Engineering - 1500

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

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

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

ENGINEERING - 1500

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$411,321	$429,980	$453,756	$459,877
Total Resources	**$411,321**	**$429,980**	**$453,756**	**$459,877**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	2.00	2.00	2.00	2.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.34	0.34	0.34	0.34
Total Personnel	**4.34**	**4.34**	**4.34**	**4.34**

Major Budget Changes

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

ENGINEERING - 1500

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

ENGINEERING - 1500

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

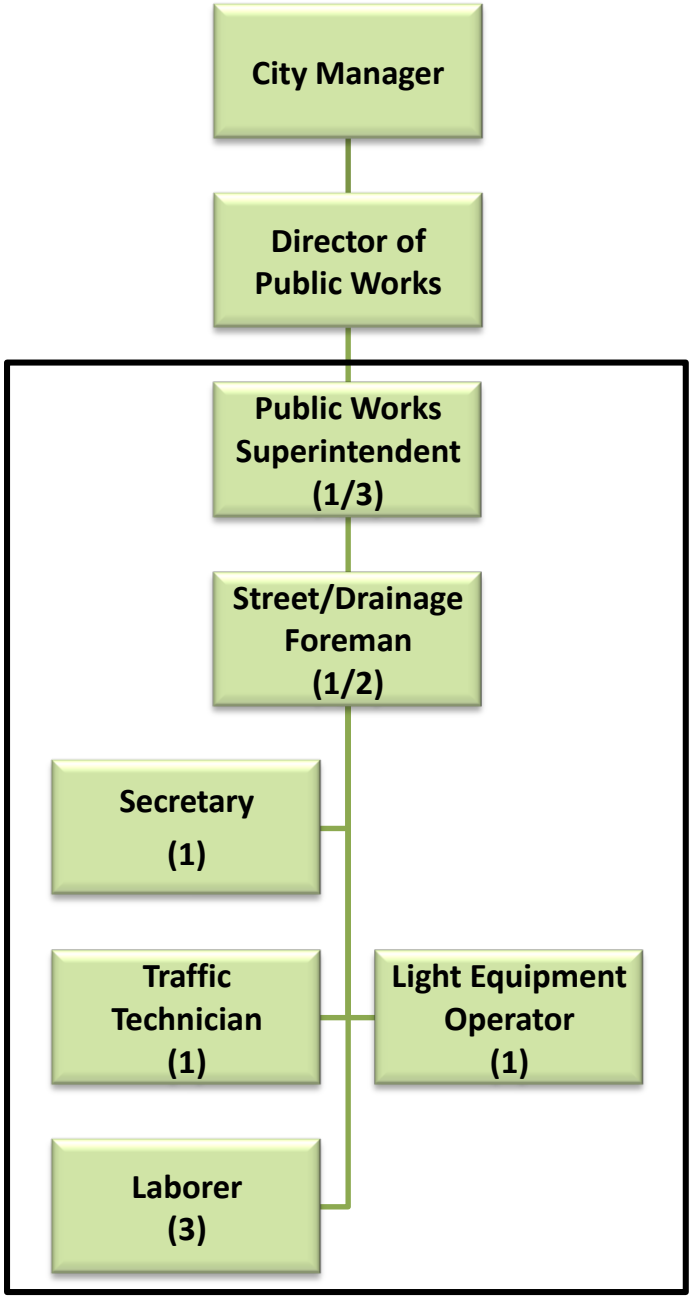
Public Works

Lake Jackson

City of Enchantment

City Employee Working on a Traffic Control Cabinet

Streets



The outlined portion of this 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 170 signal fixtures located at 16 intersections, 41 flashing school zone lights, and 74 crosswalk lights. This responsibility includes street signs, markings, and signals.

Public Works
Streets - 2800

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

Public Works
Streets - 2800

DEPARTMENT STANDARDS

1 Replace joint sealant on a 30-year schedule.
2 Sweep residential streets 4 times annually/downtown twice weekly.
3 Service all traffic signals monthly.
4 Maintain condition assessment by assessing 100% of city maintained sidewalks annually.
5 Maintain condition assessment by assessing 20% of city maintained streets annually.
6 Complete all regulatory and warning signs on a five year schedule and replace as warranted.
7 Complete 1,000 manhours of sidewalk/street replacement projects.

PROGRAM MEASURES

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

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

STREET - 2800

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$949,759	$1,024,315	$990,805	$1,130,371
Total Resources	**$949,759**	**$1,024,315**	**$990,805**	**$1,130,371**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	4.00	4.00	4.00	4.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**6.83**	**6.83**	**6.83**	**6.83**

Major Budget Changes

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

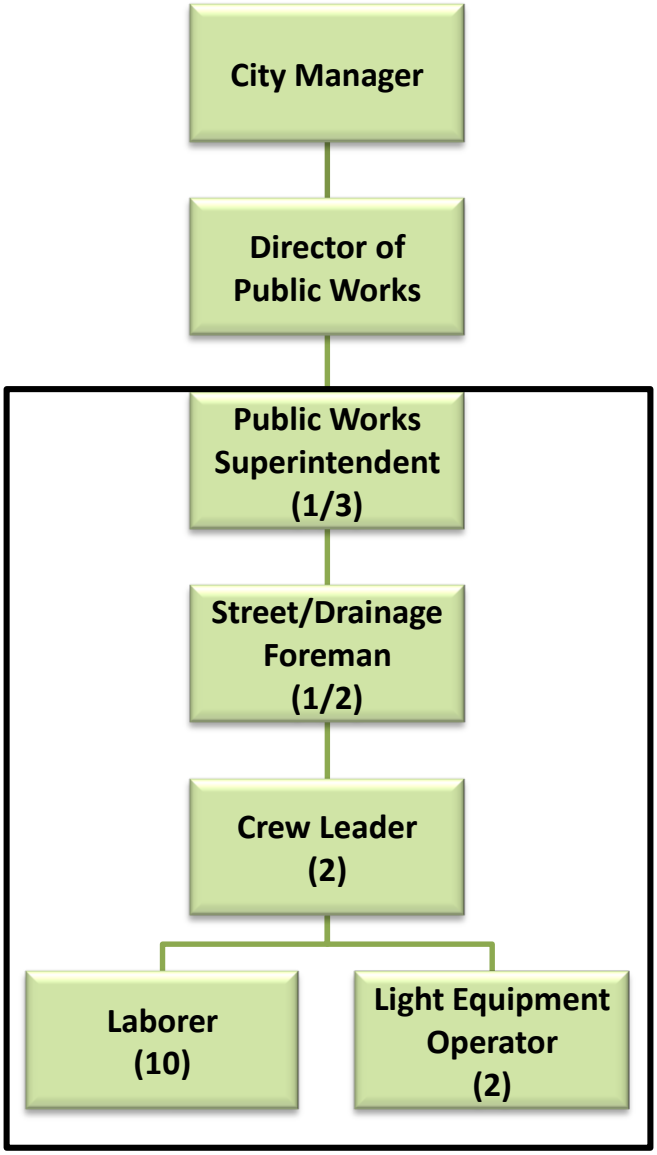
STREETS - 2800

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

STREETS - 2800

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

Drainage



The outlined portion of this 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

FY14-15 ACCOMPLISHMENTS

Vision Element: Maintain a Well Managed City
Accomplished: Implemented year two of storm sewer mapping program.

Vision Element: Maintain Infrastructure
Department Projects:
Accomplished: Improved Anchusa Ditch with installation of two 30 inch underground storm pipes.
Accomplished: Improved Pecan Lake outfall drainage.
Accomplished: Cleaned and reshaped over 3,000 feet of drainage channels.
Accomplished: Completed 5 mowing cycles of all ditches in town.
Accomplished: Completed 3,000 manhours of drainage maintenance projects.

FY15-16 GOALS & OBJECTIVES

Vision Element: Maintain a Well Managed City
Goal: Continue year three of storm sewer GIS mapping program.

Vision Element: Maintain Infrastructure
Goal: Continue annual drainage maintenance program, slope paving ($70,000).

Public Works
Drainage - 2900

DEPARTMENT STANDARDS

1 Assist Brazoria County Mosquito Control District during major outbreaks.
2 Mow open ditches 5 times per year.
3 Update condition assessment for 20% of open ditches for siltation, ponding, and sloughing.
4 Complete 3,500 manhours of drainage maintenance projects.

PROGRAM MEASURES

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

DRAINAGE - 2900

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$845,185	$1,004,380	$793,324	$982,249
Total Resources	**$845,185**	**$1,004,380**	**$793,324**	**$982,249**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	14.00	14.00	14.00	14.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.89	0.89	0.89	0.89
Total Personnel	**15.72**	**15.72**	**15.72**	**15.72**

Major Budget Changes

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

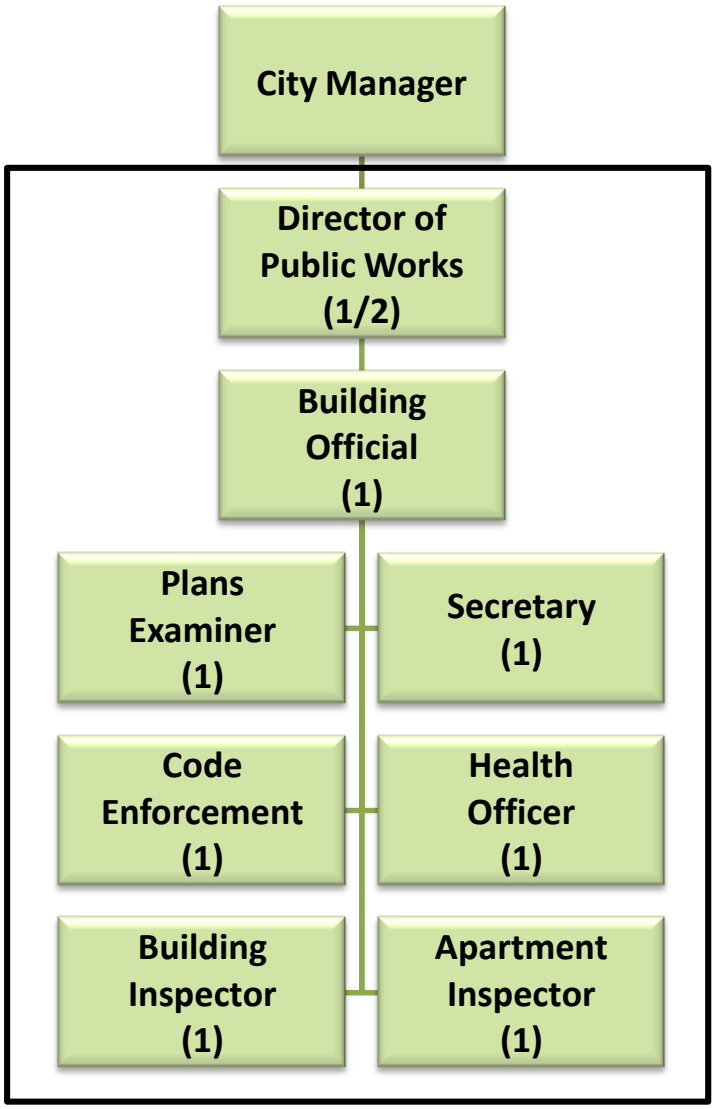
DRAINAGE - 2900

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

DRAINAGE - 2900

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

Code Enforcement/Inspections



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

Program Description

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

Public Works
Code Enforcement/Inspections - 3300

FY14-15 ACCOMPLISHMENTS

Vision Element: Enable growth & revitalization
Accomplished: Identified 1 residential structure and 1 commercial structure in need of abatement.

Vision Element: Maintain a Well Managed City
Accomplished: Began training Apartment Inspector to perform commercial fire inspections and assist in code enforcement and heath inspections. Began training Permit Secretary to obtain Permit Technician Certification.
Accomplished: Hired and trained a new Building Official.

FY15-16 GOALS & OBJECTIVES

Vision Element: Enable Growth & Revitalization
Goal: Secure and inspect substandard structures, and if in imminent danger, begin proceedings for abatement.
Goal: Provide ease in permitting and expedited processing for new housing starts by maintaining base house plan sets on file.

Vision Element: Enhance Communication
Goal: Implement use of phones, tablets, and software to speed up building inspection process, accelerate code enforcement activities, and reduce scanning of inspection reports and letters.

Public Works
Code Enforcement/Inspections - 3300

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

*Previous measures done as actual inspections instead of %

CODE ENFORCEMENT/INSPECTIONS - 3300

Resources

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

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	5.00	5.00	4.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.50	1.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**8.00**	**8.00**	**7.50**	**7.50**

Major Budget Changes

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

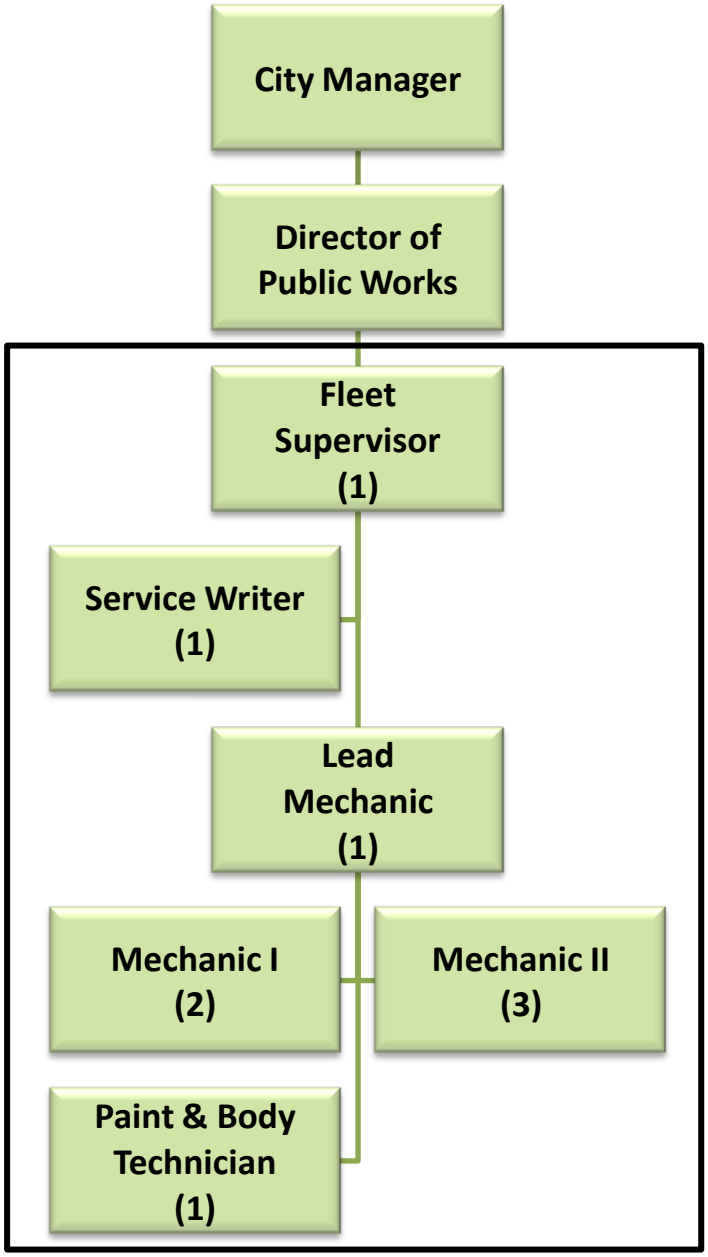
CODE ENFORCEMENT/INSPECTIONS - 3300

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

CODE ENFORCEMENT/INSPECTIONS - 3300

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

Garage



The outlined portion of this 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 costs of the service center.

Public Works
Garage - 4100

FY14-15 ACCOMPLISHMENTS

Vision: Maintain Infrastructure
Accomplished: Completed 10 minor refurbishments, rebuilt 2 heavy duty engines and 2 walking beam replacements.

Vision: Maintain a Well Managed City
Accomplished: Obtained 3 ASE Certifications.
Accomplished: Obtained 1 CNG Tank Inspector Certification and 1 CNG Maintenance Facility Certification.
Accomplished: Fifth consecutive year with no lost time accidents or injuries.

Vision: Maintain a Well Managed City
Accomplished: Hosted 3 training seminars.

FY15-16 GOALS & OBJECTIVES

Vision: Maintain a Well Managed City
Goal: Complete CNG Public Access and Service Center Medical Drive Entrance (F41)

Vision: Maintain Infrastructure
Goal: Improve vehicle appearance by performing 2 major and 10 minor refurbishments.

Vision: Maintain a Well Managed City
Goal: Obtain 3 ASE Certifications.
Goal: Obtain a CNG Maintenance Facility Certification.
Goal: Continue working with no lost time accidents or injuries.

Vision: Maintain a Well Managed City
Goal: Host 2 training seminars.

Public Works
Garage - 4100

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

GARAGE - 4100

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$609,228	$716,975	$712,185	$730,425
Total Resources	**$609,228**	**$716,975**	**$712,185**	**$730,425**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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

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

GARAGE - 4100

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Salaries & Wages				
Office/Clerical	30,509	31,600	32,568	35,100
Technical	190,562	251,200	251,945	257,300
Management/Supervision	49,203	51,800	52,539	54,400
	270,274	**334,600**	**337,052**	**346,800**
Overtime	**10,126**	**8,000**	**13,000**	**14,000**
Contract Labor	**6,312**	**0**	**0**	**0**
Group Insurance				
Health	34,889	45,300	46,291	46,700
Life	538	1,100	650	500
Dental	2,756	3,600	3,561	3,800
Long Term Disability	1,131	1,500	1,382	1,500
	39,314	**51,500**	**51,884**	**52,500**
Employee Benefits				
Social Security	21472	26,200	25,908	27,600
Retirement	39,715	44,900	45,481	43,900
Workers Compensation	2,504	3,800	3,880	4,000
	63,691	**74,900**	**75,269**	**75,500**
Professional Services				
Tire Disposal	2,663	3,000	3,000	3,000
Fuel Tank Test	787	800	800	3,000
	3,450	**3,800**	**3,800**	**6,000**
Water & Sewer	**4,550**	**3,800**	**3,800**	**3,800**
Maintenance & Repair				
Buildings - Service	27,406	30,000	30,000	30,000
Grounds	12,972	20,000	18,000	20,000
Heating & Air Conditioning	887	1,800	1,000	1,800
Vehicles	32,886	20,000	20,000	20,000
Equipment	5,371	15,000	7,000	15,000
Maintenance Contract	3,031	4,330	3,635	5,135
	82,553	**91,130**	**79,635**	**91,935**

GARAGE - 4100

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

Fleet Vehicles

The City maintains a fleet of approximately 170 vehicles and equipment. The Garage Department is responsible for the maintenance of this fleet. The equipment replacement fund provides funding for the replacement of vehicles. This allows the City to maintain a high quality,

General Government

Administration

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

Engineering

2	2002	Ford F150 Alt Fuel
1	2012	Ford F150

Civic Center

1	1998	Ford F150

Public Safety

Police/Humane

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

Public Safety

Fire

1	1942	Chevy Pumper
1	1985	Federal Fire Truck
1	1992	Mobile Command Vehicle
1	2000	Rescue 2
1	2001	American Lafrance Pumper
1	2004	American Lafrance Engine
1	2005	Chevy Suburban
1	2005	Ferrara Ladder Truck
1	2007	F350
1	2011	Chevy Suburban
1	2011	Brush truck
1	2012	Rescue 1
1	2014	Chevy Suburban
1	2014	F250
1	2014	Ferrera Fire Truck

EMS

1	2011	Ambulance
1	2012	Chevy Tahoe
1	2012	Ambulance
1	2013	Ambulance

Public Works

Garage

1	1997	Wrecker
1	2001	*Forklift*
1	2006	Service Truck
1	2008	Chevy Silverado
1	2013	*John Deere Mower*

Code Enforcement

1	2001	F150 CNG
1	2003	Honda Civic CNG
1	2005	Honda Civic CNG
2	2008	Honda Civic CNG
1	2011	F150

Public Works

Streets

1	1972	*Grader*
1	1996	*Asphault Roller*
1	2002	Asphault Truck
1	2002	Bucket Truck
1	2006	F250 Crew Cab
1	2008	*JCB Backhoe*
1	2008	F750 Dump Truck
1	2013	F250 CNG
1	2012	F650 Flatbed CNG
1	2014	Schwarze Sweeper CNG

Drainage

1	1976	*Case Diesel Tractor*
2	1992	*Tractor with Slopemower*
1	1994	*John Deere Bulldozer*
1	1996	*Tractor with Slopemower*
1	1997	*Tractor*
1	1999	*Tractor*
1	2000	Dump Truck
2	2001	F150 CNG
1	2003	*Case Loader*
1	2004	*Gradall Excavator*
1	2004	*Tractor*
1	2006	Chevy Crew Cab
1	2008	F750 Dump Truck
1	2009	Chevy Silverado 1500
1	2009	Chevy Silverado 2500
1	2010	F150
1	2011	*Trackhoe*
1	2011	F150

Sanitation

1	1997	Dumpster Container Truck
1	2003	*Commercial Rolloff CNG*
1	2003	Residential Refuse CNG
2	2004	Commercial Refuse CNG
1	2004	Residential Refuse CNG
2	2005	Residential Refuse CNG
1	2006	Commercial Refuse CNG
1	2006	JCB Wheel Loader (Mulch Site)
2	2007	*John Deere Loader*
3	2007	*Residential Refuse CNG*
1	2007	Commercial Rolloff CNG
1	2008	Dodge Crew Cab
3	2009	Refuse Flatbed
1	2009	Residential Refuse CNG
1	2010	Refuse Flatbed
1	2010	Refuse Flatbed
1	2013	F250 CNG

Parks

1	1991	*Stump Grinder*
3	1994	*Tractor*
2	1995	*tractor*
1	2001	F650 Water Truck
1	2002	F150 CNG
1	2005	F650 Dump Truck
2	2006	*Gator*
1	2006	*JD Backhoe*
1	2008	Chevy 2500 Utility
1	2008	*Chevy 2500 Crew Cab*
1	2010	F150
1	2011	F150
3	2012	*ExMark Mower*
1	2013	F250 CNG
3	2014	ExMark Mower

Recreation

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

Utility

Water

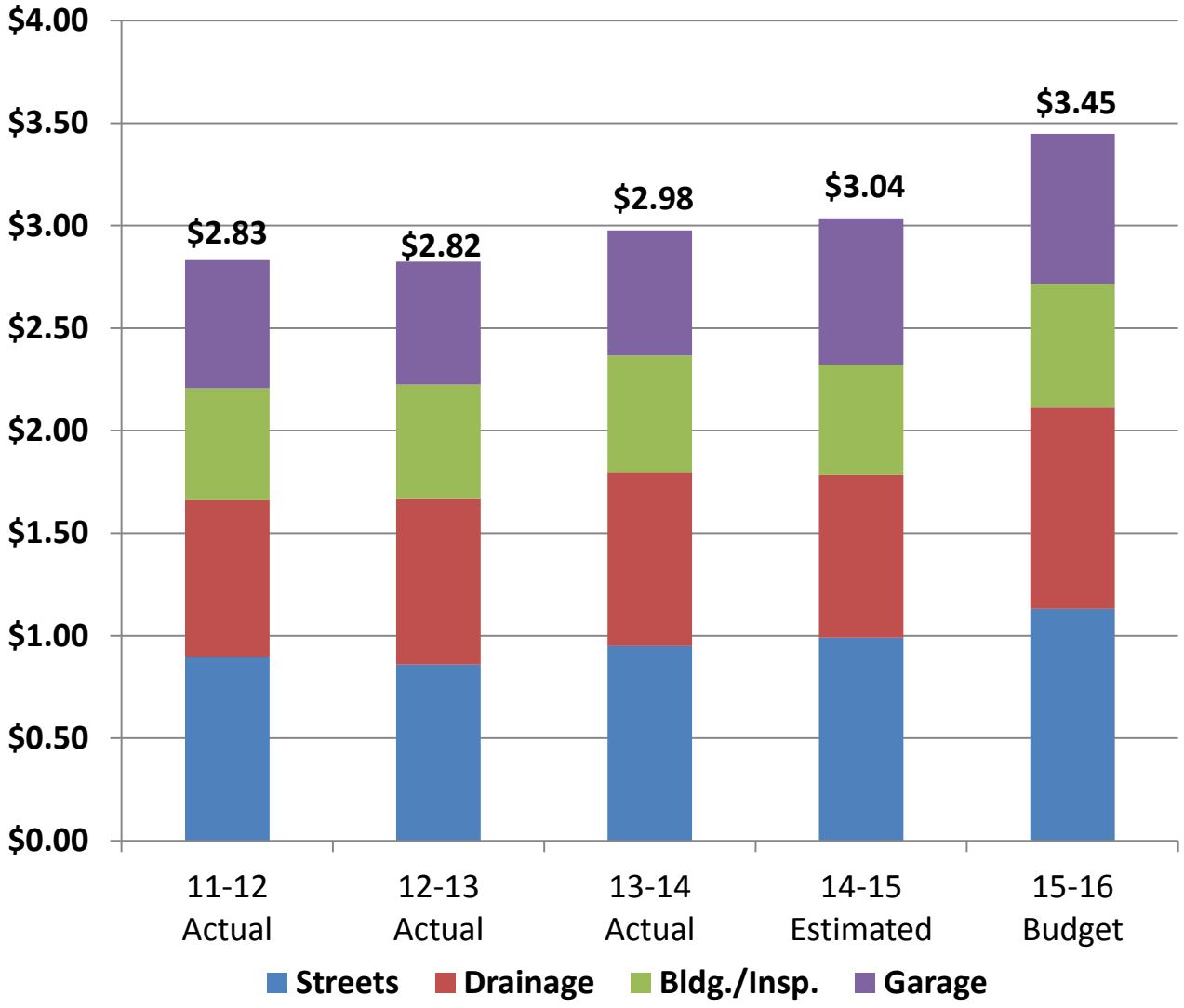
1	2000	Dump Truck
1	2008	Chevy Silverado
1	2009	Chevy Utility
1	2012	*Trackhoe*
1	2013	Trackhoe
1	2015	F350 Utility CNG

Waste Water

1	1995	Dump Truck
1	2002	F350 Utility
1	2003	F150 CNG
1	2004	JD Backhoe
1	2005	*Gator*
1	2006	*Dodge Crew Cab*
1	2008	Silverado 2500
2	2009	Silverado 1500
1	2009	Honda Civic CNG
1	2009	Silverado 2500
1	2009	Vactor
1	2012	F150
1	2012	F350 Utility CNG
1	2012	F350 Crane CNG
1	2012	JD Mower
1	2013	*F250 CNG*
1	2015	JD Mower

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

Public Works Expenditures (In Millions)



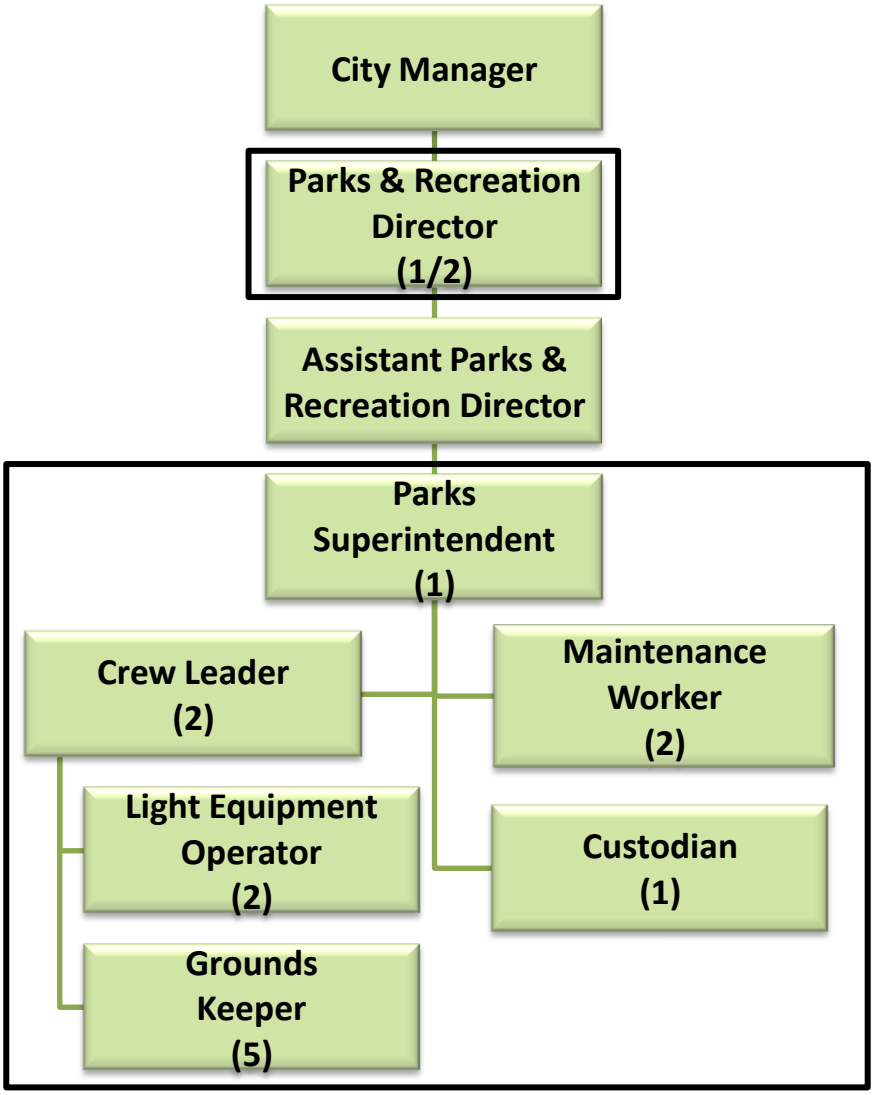
Parks & Recreation

Lake Jackson

City of Enchantment

Sports Fields at MacLean Park

Parks



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

PARKS & RECREATION
PARKS - 3500

FY14-15 ACCOMPLISHMENTS

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

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

FY15-16 GOALS & OBJECTIVES

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

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

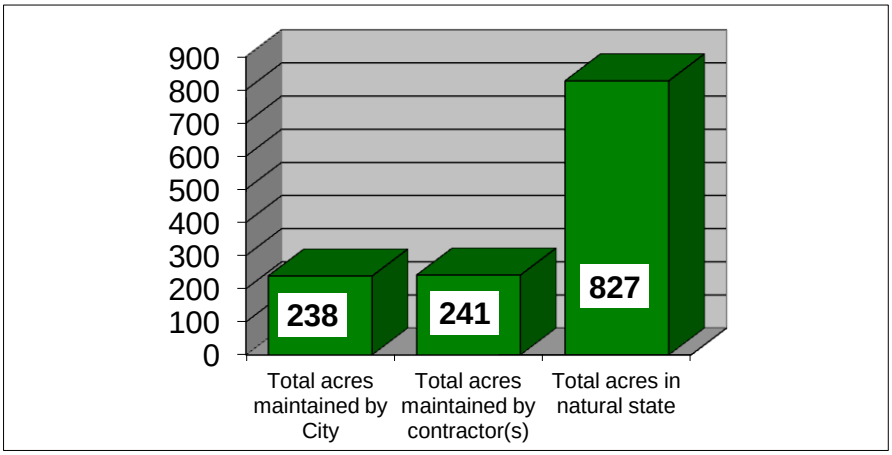
PARKS & RECREATION
PARKS - 3500

DEPARTMENT STANDARDS

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

Of the 388 cities in Texas reporting local parkland acreages to TPWD:
**** 38 % have less than 10 acres of local parks per 1,000 population***
**** 23% have between 10 acres and 25 acres of local parks per 1,000 population***
**** 8% have between 25 acres and 100 acres of local parks per 1,000 population***
**** 6.5% have over 100 acres of local parks per 1,000 population.***
Lake Jackson has over 48 acres of local parks per 1,000 population, placing the City in the top 8% in regards to total park acres per 1,000 across the state.

Park Maintenance
1,306 total acres



PROGRAM MEASURES

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
1 Number of mowing visits per year by city crews				
a. Class "A" Parks	30	30	30	30
b. Class "B" Parks	30	30	30	30
2 Number of mowing visits per year by contractor				
a. Facilities	48	48	48	48
b. Class "A" Parkways	36	36	36	36
c. Class "B" Parkways	36	36	36	36
d. Class "C" Parks	24	24	24	24
3 Number of tree removals performed by city	41	50	40	50
4 Number of tree removals performed by contractor	0	10	8	10
5 Reports of vandalism maintenance	6	5	6	5
6 Hours related to park vandalism repairs	11	50	25	50
7 Hours related to park restroom maintenance	1,336	1,500	1,400	1,500
8 Training Classes Offered				
a. Supervisory Training	18	24	4	4
b. Customer Service Training	16	16	4	4

PARKS - 3500

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$1,115,067	$1,268,905	$1,183,271	$1,299,575
Total Resources	**$1,115,067**	**$1,268,905**	**$1,183,271**	**$1,299,575**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.50	1.50	1.50	1.50
Temporary/Seasonal	0.58	0.58	0.58	0.58
Total Personnel	**14.08**	**14.08**	**14.08**	**14.08**

Major Budget Changes

Salary & benefits increased $20,700; Parks Maintenance increased $20,000; Capital Outlay decreased $10,000 due to the removal of a one time expense for the purchase of lighting controls at the softball fields.

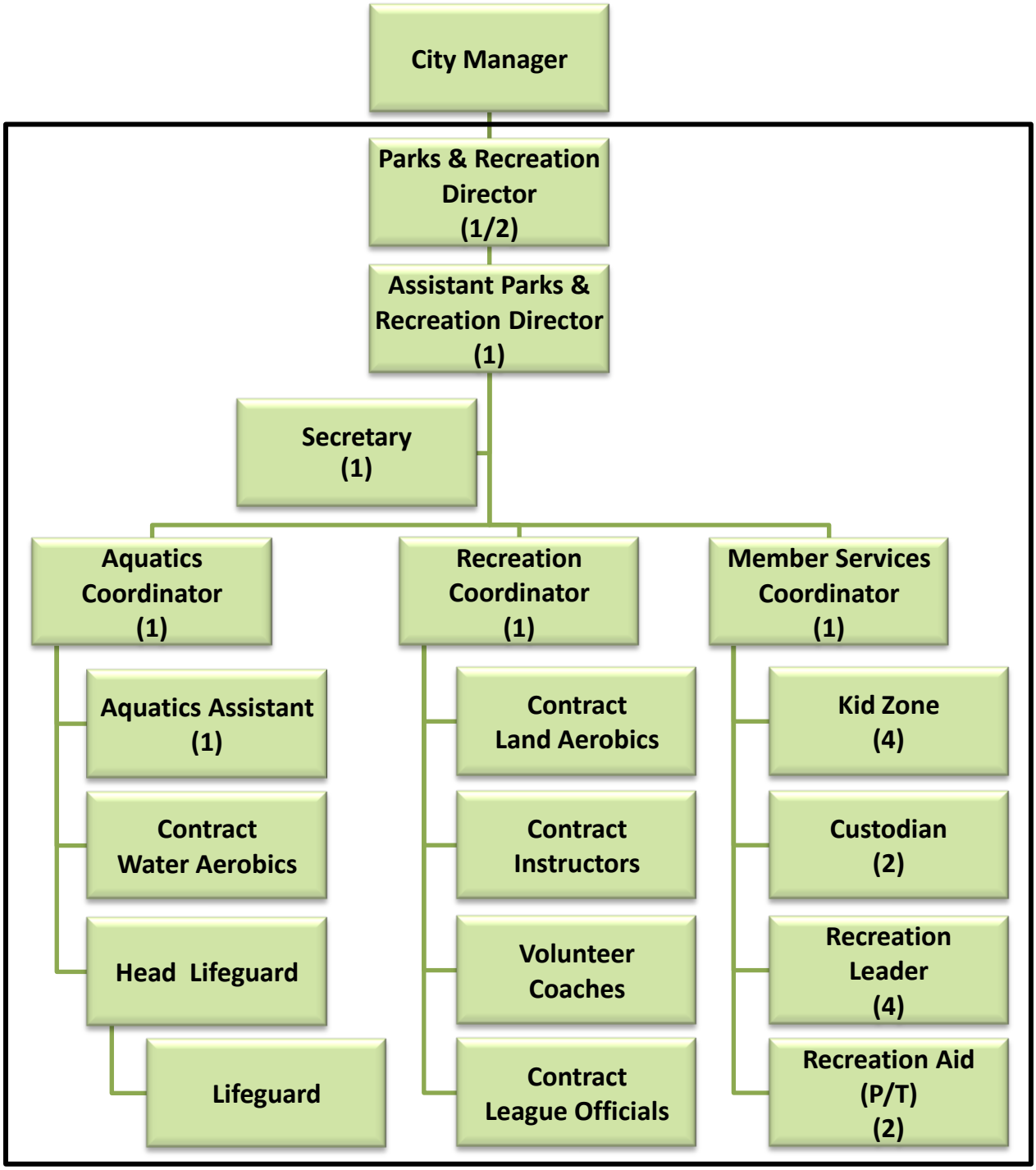
PARKS - 3500

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

PARKS - 3500

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

Recreation



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

Program Description

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

PARKS & RECREATION
Recreation - 3700

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

PARKS & RECREATION
Recreation - 3700

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
1 Attendance				
a. Recreation Center	215,000	220,000	220,000	220,000
b. Outdoor Pool	5,200	5,200	5,200	5,200
2 Program Attendance*				
a. Adult	N/A	N/A	23	20
b. Adult Fitness	N/A	N/A	1,500	1,440
c. Youth	N/A	N/A	30	25
d. Special Events	N/A	N/A	17	18
e. Aquatics Programs	N/A	N/A	800	850
3 Facility Rentals				
a. Outdoor Pool	35	35	35	35
b. Recreation Center Party Room	200	200	75	75
c. MacLean Pavilion	70	70	60	60
d. MacLean Food Service	28	28	28	28
f. Dunbar Pavilion	60	70	55	60
g. Morrison Park Pavilion	115	115	100	110

*Starting in FY 14-15 the Recreation Center started to track Programs Offered instead of Program Attendance.

RECREATION - 3700

Resources

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

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	5.00	5.00	5.00	6.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	0.00
Management/Supervision	4.50	4.50	4.50	4.50
Temporary/Seasonal	15.75	18.22	17.00	17.00
Total Personnel	**29.25**	**31.72**	**30.50**	**30.50**

Major Budget Changes

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

RECREATION - 3700

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

RECREATION - 3700

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

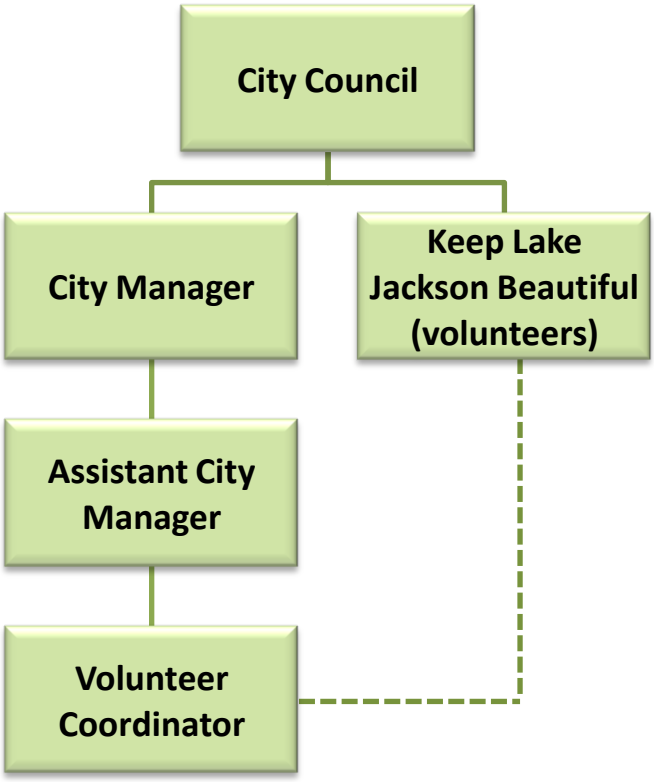
Miscellaneous

Lake Jackson

City of Enchantment

Keep Lake Jackson Beautiful Board Members
Celebrate Charlie Chipper's 20th Birthday

KLJB



Program Description

"The mission of Keep Lake Jackson Beautiful is is to improve the quality of life by enhancing the community environment". Keep Lake Jackson Beautiful is charged with the restoration, preservation and enhancement of the scenic beauty in the City of Lake Jackson. Budgeted monies include funds for education and public awareness programs targeted at all ages and businesses in our community. Through litter prevention programs, beautification projects, and review of city ordinances these dedicated volunteers have helped bring in over $1,000,000 worth of landscaping awards to the City of Lake Jackson. Keep Lake Jackson Beautiful's entry sign was dedicated to the City of Lake Jackson by the volunteers.

MISCELLANEOUS
Keep Lake Jackson Beautiful - 3900

FY14-15 ACCOMPLISHMENTS

Department Projects:

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

** Denotes New Activities*

FY15-16 GOALS & OBJECTIVES

Department Projects:

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

MISCELLANEOUS
Keep Lake Jackson Beautiful - 3900

DEPARTMENT STANDARDS

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

KEEP LAKE JACKSON BEAUTIFUL - 3900

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$31,067	$45,000	$45,000	$50,000
Total Resources	**$31,067**	**$45,000**	**$45,000**	**$50,000**

Expenditures

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Expenses	$31,067	$45,000	$45,000	$50,000
Total Expenditures	**$31,067**	**$45,000**	**$45,000**	**$50,000**

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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**

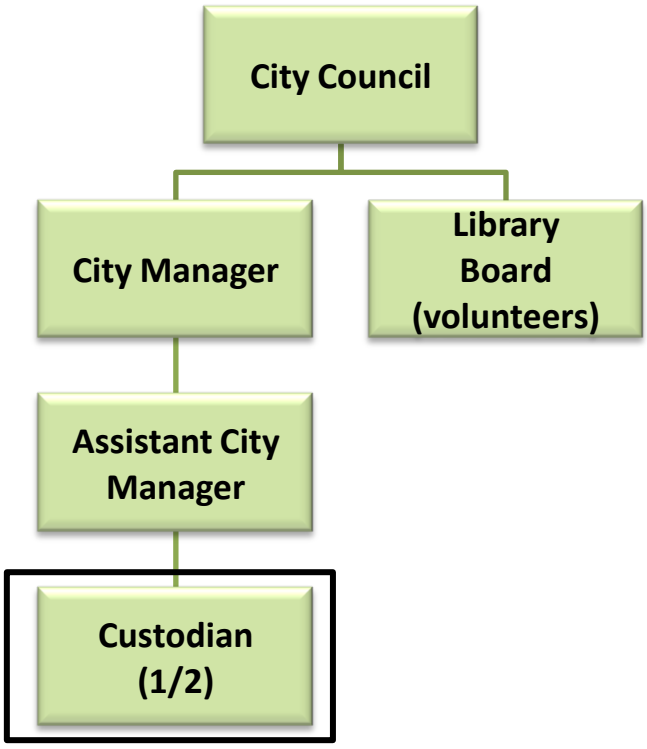
Major Budget Changes

The budget for tree plantings increased $5,000.

KEEP LAKE JACKSON BEAUTIFUL - 3900

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

Library



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

Program Description

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

LIBRARY

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$133,178	$135,935	$160,798	$163,753
Total Resources	**$133,178**	**$135,935**	**$160,798**	**$163,753**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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

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

LIBRARY - 4200

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

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

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$81,263	$85,960	$71,851	$75,451
Total Resources	**$81,263**	**$85,960**	**$71,851**	**$75,451**

Expenditures

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Expenses	$81,263	$85,960	$71,851	$75,451
Total Expenditures	**$81,263**	**$85,960**	**$71,851**	**$75,451**

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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

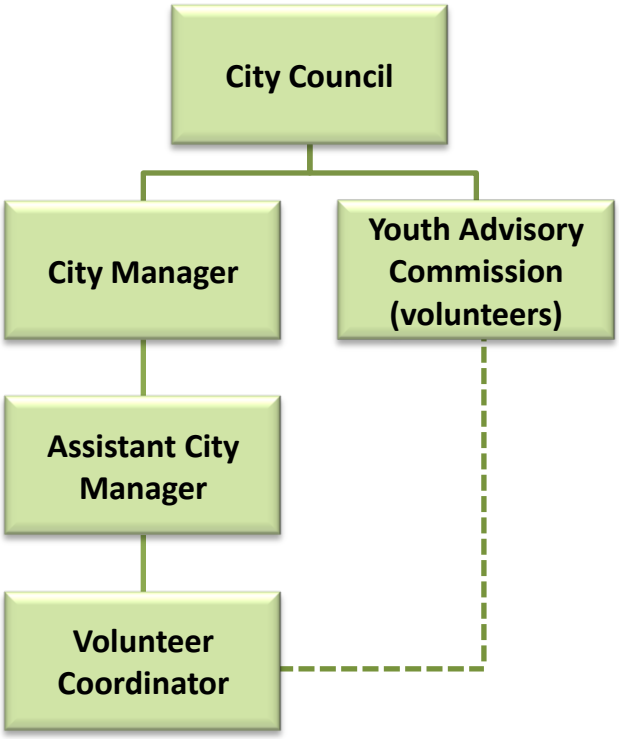
Property Insurance decreased by $7,564.

MUSEUM - 4300

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

Youth Advisory Commission (YAC) Members
representing the city of Lake Jackson
at the TML Texas YAC Summit

Youth Advisory Commission



Program Description

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

MISCELLANEOUS
Youth Advisory Commission - 4400

FY13-14 ACCOMPLISHMENTS

Department Projects

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

FY14-15 GOALS & OBJECTIVES

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

Department Projects

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

MISCELLANEOUS
Youth Advisory Commission - 4400

DEPARTMENT STANDARDS

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

YOUTH ADVISORY - 4400

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$14,046	$16,000	$16,000	$16,000
Total Resources	**$14,046**	**$16,000**	**$16,000**	**$16,000**

Expenditures

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Costs	$14,046	$16,000	$16,000	$16,000
Total Expenditures	**$14,046**	**$16,000**	**$16,000**	**$16,000**

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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**

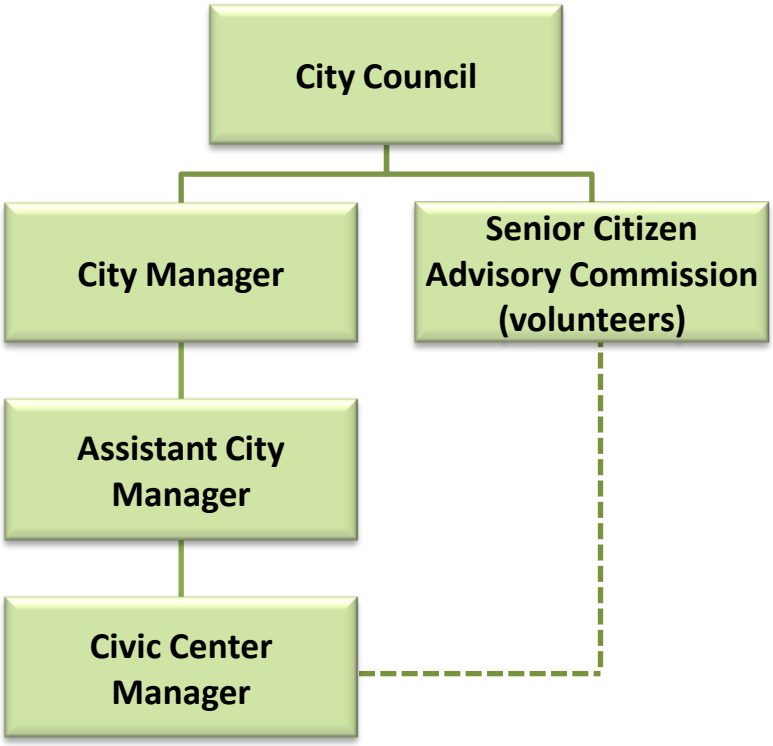
Major Budget Changes

No major budget changes.

YOUTH ADVISORY - 4400

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

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 seniors.

SENIOR CITIZEN ADVISORY - 4600

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General Resources	$22,433	$25,000	$25,000	$25,000
Total Resources	**$22,433**	**$25,000**	**$25,000**	**$25,000**

Expenditures

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Expenses	$22,433	$25,000	$25,000	$25,000
Total Expenditures	**$22,433**	**$25,000**	**$25,000**	**$25,000**

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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.

SENIOR CITIZEN ADVISORY - 4600

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
General				
Programs	22,433	25,000	25,000	25,000
	22,433	**25,000**	**25,000**	**25,000**
Total Senior Advisory	**$22,433**	**$25,000**	**$25,000**	**$25,000**

General Debt Service Fund

Lake Jackson

City of Enchantment

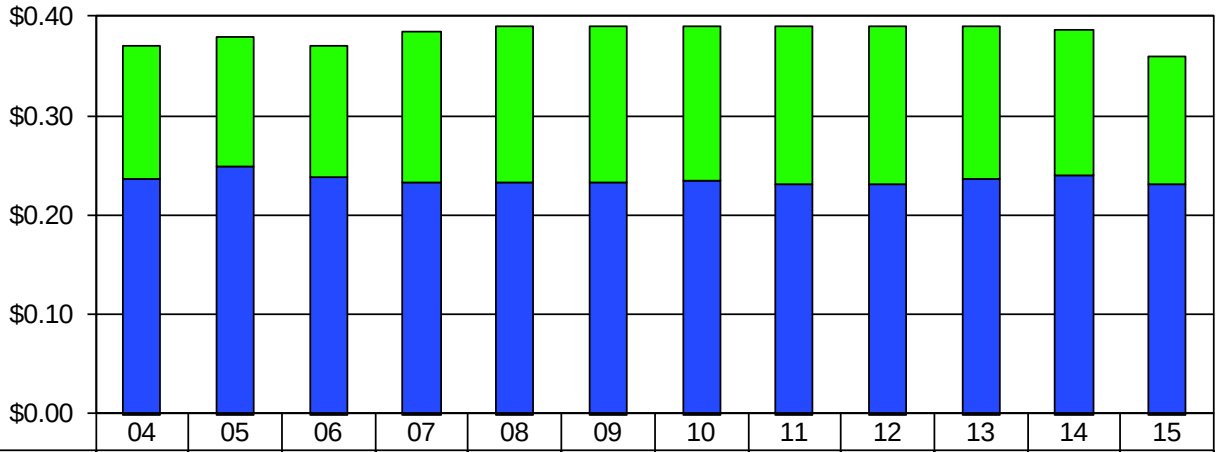
GENERAL DEBT SERVICE FUND

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

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

Tax Rate Limitations. The City is a Home Rule Charter City with a maximum authorized rate for all purposes of $2.50 per $100 assessed valuation. This maximum tax rate is imposed both by the Constitution of the State of Texas and the City Charter. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of $1.50 per $100 assessed valuation, based on 90% collections. Using 90% collections in our calculation of the tax rate the City's debt service rate would be $0.1419, or $1.36 below the City's legal limit imposed by the City Charter and Attorney General.

Tax Rate Distribution



	04	05	06	07	08	09	10	11	12	13	14	15
Tax Rate	0.3700	0.3800	0.3700	0.3850	0.3900	0.3900	0.3900	0.3900	0.3900	0.3900	0.3875	0.3600
Debt Service	0.1330	0.1307	0.1310	0.1521	0.1568	0.1560	0.1555	0.1585	0.1577	0.1524	0.1467	0.1277
O&M	0.2369	0.2493	0.2390	0.2328	0.2332	0.2340	0.2345	0.2315	0.2323	0.2376	0.2408	0.2323

GENERAL DEBT SERVICE FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 715,888**	**$ 724,295**	**$ 724,295**	**$ 724,295**
Revenues				
Ad Valorem Taxes	$ 2,208,460	$ 2,206,846	$ 2,206,846	$ 2,107,554
Penalty & Interest	11,641			
Interest Income	9,509	8,000	8,000	8,000
Bond Proceeds	0			
	$ 2,229,610	**$ 2,214,846**	**$ 2,214,846**	**$ 2,115,554**
Total Resources	**$ 2,945,498**	**$ 2,939,141**	**$ 2,939,141**	**$ 2,839,849**

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

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

Assessed Valuation for 2014 as of 4-30-15	$	1,498,269,814
Gain (Loss) in Value		152,405,557
Anticipated Assessed Valuation for 2015		1,650,675,371
Tax Rate Per $100 Valuation		0.3600
Revenue from 2015 Tax Roll		5,942,431
Estimated Collections		100.0%
TOTAL FUNDS AVAILABLE	$	5,942,430

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR		TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS		% COLLECTIONS TO LEVY
1999		935,110,266	0.3500	3,272,886	3,275,322		100.074%
2000		998,035,066	0.3500	3,493,123	3,471,809		99.390%
2001		1,068,602,660	0.3500	3,740,109	3,741,281		100.031%
2002		1,116,753,175	0.3750	4,187,824	4,171,444		99.609%
2003		1,185,429,367	0.3703	4,389,645	4,391,567		100.044%
2004		1,236,071,214	0.3700	4,573,463	4,578,873		100.118%
2005		1,273,059,582	0.3800	4,837,626	4,819,017		99.615%
2006		1,351,219,282	0.3700	4,999,511	4,971,255		99.435%
2007		1,391,772,727	0.3850	5,358,325	5,371,880		100.253%
2008		1,460,686,450	0.3900	5,696,677	5,672,153		99.570%
2009		1,454,833,720	0.3900	5,673,852	5,552,979		97.870%
2010		1,437,060,336	0.3900	5,604,535	5,647,099		100.759%
2011		1,419,681,558	0.3900	5,536,758	5,549,653		100.233%
2012		1,437,118,606	0.3900	5,604,763	5,623,676		100.337%
2013		1,450,607,167	0.3900	5,657,368	5,675,054		100.313%
2014	*	1,498,269,814	0.3875	5,805,796	5,652,831	*	97.365%
2015	**	1,650,675,371	0.3600	5,942,431			

* Tax collections as of June 30, 2015

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2014 - 15	PROPOSED TAX RATE 2015 - 16	PROPOSED AMOUNT 2015 - 16	%
General Fund	0.240778	0.232322	$3,834,876	64.53%
General Debt Service Fund	0.146722	0.127678	2,107,554	35.47%
TOTAL	$0.3875	0.3600	$5,942,430	100.00%

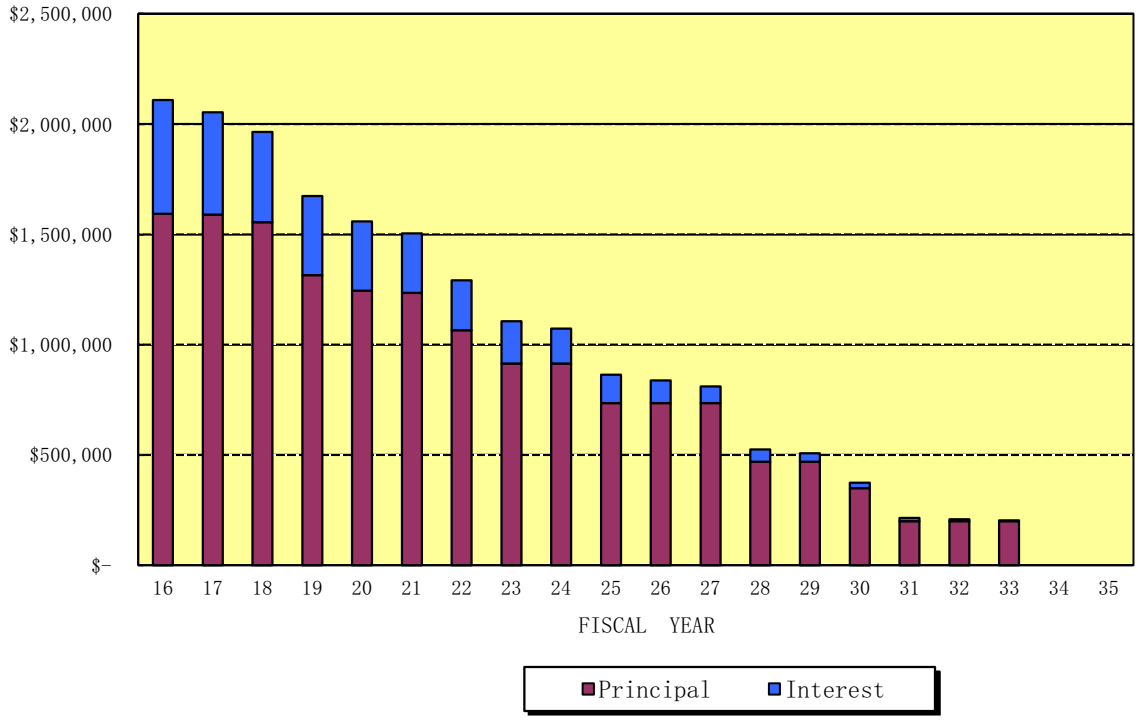
GENERAL OBLIGATION BOND

DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS		
	PRINCIPAL	INTEREST	TOTAL
2015 - 16	1,593,611	515,943	2,109,554
2016 - 17	1,589,593	463,982	2,053,575
2017 - 18	1,555,000	409,738	1,964,738
2018 - 19	1,315,000	359,363	1,674,363
2019 - 20	1,245,000	313,845	1,558,845
2020 - 21	1,235,000	269,135	1,504,135
2021 - 22	1,065,000	227,195	1,292,195
2022 - 23	915,000	191,370	1,106,370
2023 - 24	915,000	158,455	1,073,455
2024 - 25	735,000	129,095	864,095
2025 - 26	735,000	102,835	837,835
2026 - 27	735,000	76,075	811,075
2027- 28	470,000	54,615	524,615
2028- 29	470,000	38,361	508,361
2029- 30	350,000	24,094	374,094
2030- 31	200,000	15,000	215,000
2031- 32	200,000	9,000	209,000
2032- 33	200,000	3,000	203,000
2033- 34	0	0	0
2034- 35	0	0	0
TOTAL	15,523,204	3,361,101	18,884,305

GENERAL DEBT SERVICE FUND

LONG - TERM DEBT SCHEDULE



GENERAL DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING

GENERAL OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/15	2015-16 PRINCIPAL DUE	2015-16 INTEREST DUE	2015-16 TOTAL DUE
G. O. 2004	3,600,000	3.73	2024	1,620,000	180,000	59,715	239,715
G. O. 2007	5,300,000	3.99	2027	3,180,000	265,000	121,900	386,900
G. O. 2009	2,400,000	4.33	2029	1,680,000	120,000	65,550	185,550
G.O. 2009 Ref.	3,010,368	2.97	2018	978,204	318,611	27,153	345,764
G.O. 2010	3,000,000	3.60	2030	2,250,000	150,000	84,526	234,526
G.O. 2011 Ref.	3,360,000	3.81	2022	2,215,000	360,000	79,600	439,600
G.O. 2013	4,000,000	2.22	2033	3,600,000	200,000	77,500	277,500
		TOTAL ALL ISSUES		$15,523,204	$1,593,611	$515,944	$2,109,555

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

REFUNDING BONDS - Series 2009

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

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

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

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

General Obligation Bond 2004 - $3,600,000

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

General Obligation Bond 2007 - $5,300,000

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

General Obligation Bond 2009 - $2,400,000

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

General Obligation Bond 2010 - $3,000,000

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

REFUNDING BONDS - Series 2011

General Obligation Bond Series 2001 - REFUNDED

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

General Obligation Bond 2013 - $4,000,000

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

The city's goal in planning the issuance of debt is to time it so there is minimal impact on the tax rate. The following page summarizes our anticipated debt tax rate for the next several years. In FY 2013 the last of the voter approved General Obligation Bonds were sold. In reviewing the attached schedule, there is about a one cent decline in our debt service tax rate scheduled for 2015-16.

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

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

General and Debt Service Fund Tax Rate Planning Guide

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

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

	2013-14 ADOPTED	2014-15 ADOPTED	2015-16 PROPOSED	2016-17 PROJECTED	2017-18 PROJECTED	2018-19 PROJECTED
GENERAL FUND TAX RATE	0.2376	0.2408	0.2323	0.2405	0.2501	0.2699
DEBT SERV TAX RATE	0.1524	0.1467	0.1277	0.1195	0.1099	0.0901
	0.3900	0.3875	0.3600	0.3600	0.3600	0.3600
DEBT SERVICE RATE INCR (DECR) YR TO YR	-0.0053	-0.0057	-0.0190	-0.0082	-0.0096	-0.0199
DEBT SERVICE RATE INCR (DECR) OVER CURREI	0	0	-0.0196	-0.0278	-0.0374	-0.0572
TOTAL TAX RATE	0.3900	0.3875	0.3600	0.3600	0.3600	0.3600

All voter approved General Obligation Bonds have now been issued. The likely time to go to voters with another G. O. Bond package is May of 2016 as there is a substantial drop in our debt service in FY 15-16.

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

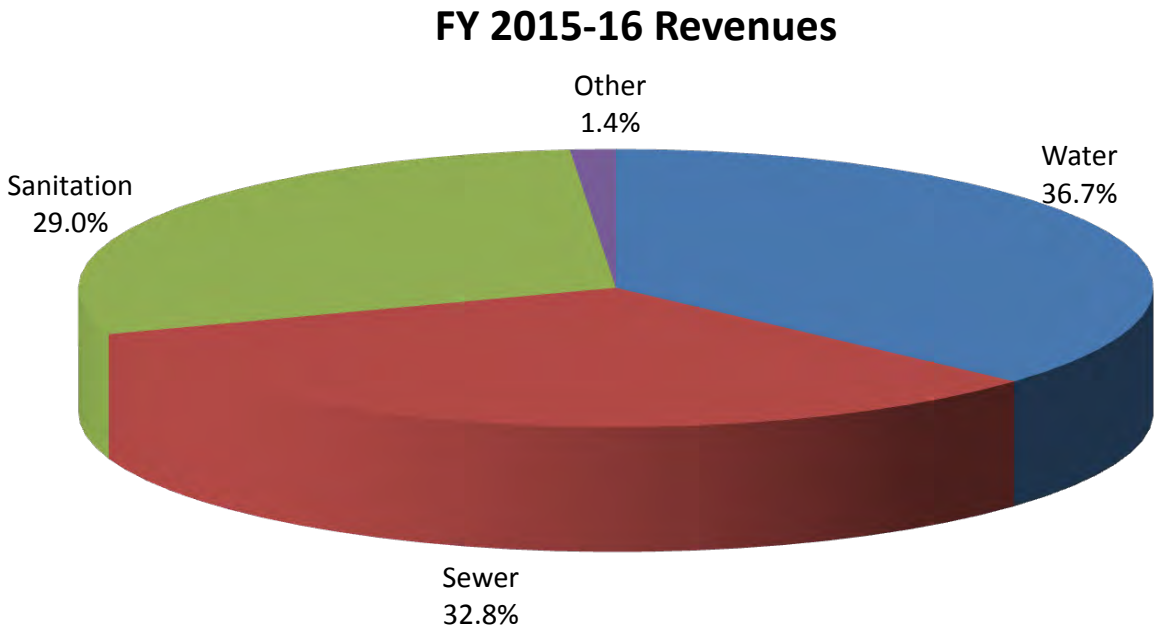
Utility Fund

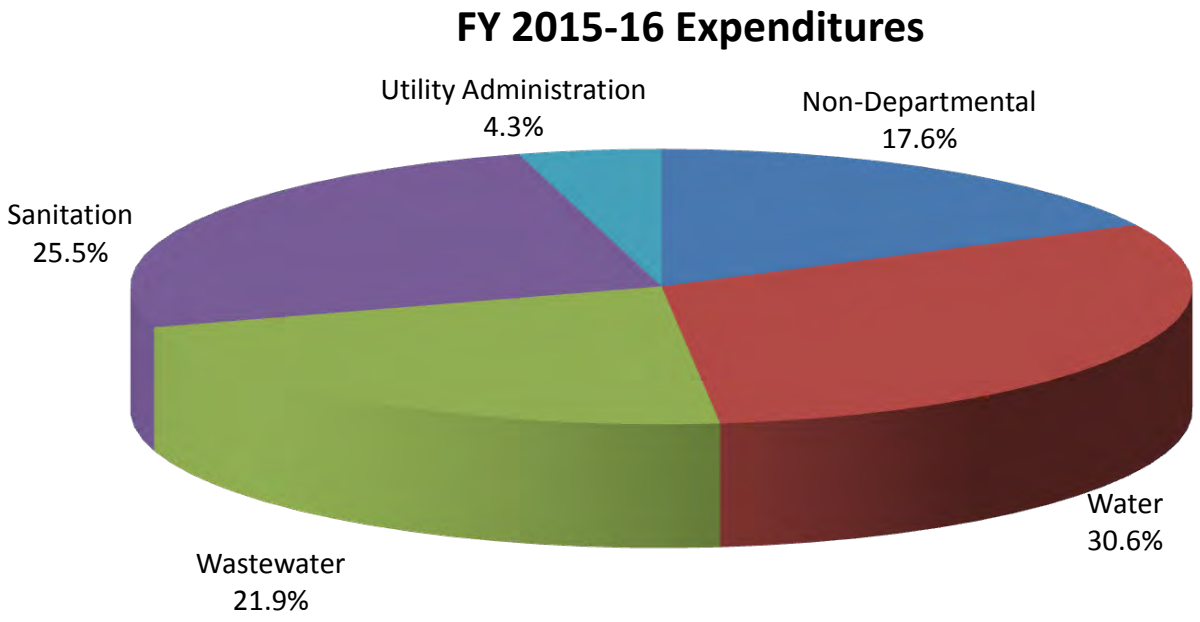
Lake Jackson

City of Enchantment

UTILITY OPERATING FUND

Revenues vs Expenditures





UTILITY FUND BUDGET SUMMARY

Revenues	**2013-14 Actual**	**2014-15 Budget**	**2014-15 Estimated**	**2015-16 Adopted**
Plumbing Fees	$18,864	$18,000	$27,000	$20,000
Tap Fees	83,230	14,650	50,000	20,000
Administrative Fees	199,867	190,700	190,700	196,763
Water Sales	3,625,421	4,117,785	3,904,350	4,402,582
Sewer Sales	3,378,863	3,804,560	3,611,494	3,934,517
Senior Discount	(197,328)	(203,000)	(199,000)	(231,580)
Sanitation Sales	3,193,998	3,243,940	3,308,255	3,478,989
Other Revenues	164,050	138,040	161,097	155,500
Interest	4,560	3,780	5,000	3,700
Total Resources	**$10,471,525**	**$11,328,455**	**$11,058,896**	**$11,980,471**

Expenditures	**2013-14 Actual**	**2014-15 Budget**	**2014-15 Estimated**	**2015-16 Adopted**
Non-Departmental	$2,109,724	$2,109,725	$2,109,725	$2,109,725
Water	2,940,301	3,266,935	3,272,972	3,669,657
Wastewater	2,192,017	2,435,945	2,368,373	2,629,258
Sanitation	2,912,971	3,026,560	2,814,080	3,050,847
Utility Administration	325,368	489,290	491,538	520,984
Total Expenditures	**$10,480,381**	**$11,328,455**	**$11,056,688**	**$11,980,471**

UTILITY FUND PROJECTED REVENUE

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

Non-Departmental

Program Description

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

UTILITIES
NON-DEPARTMENTAL - 0500

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Revenues	2,109,724	2,109,725	2,109,725	2,109,725
Total Resources	**$2,109,724**	**$2,109,725**	**$2,109,725**	**$2,109,725**

Expenditures

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

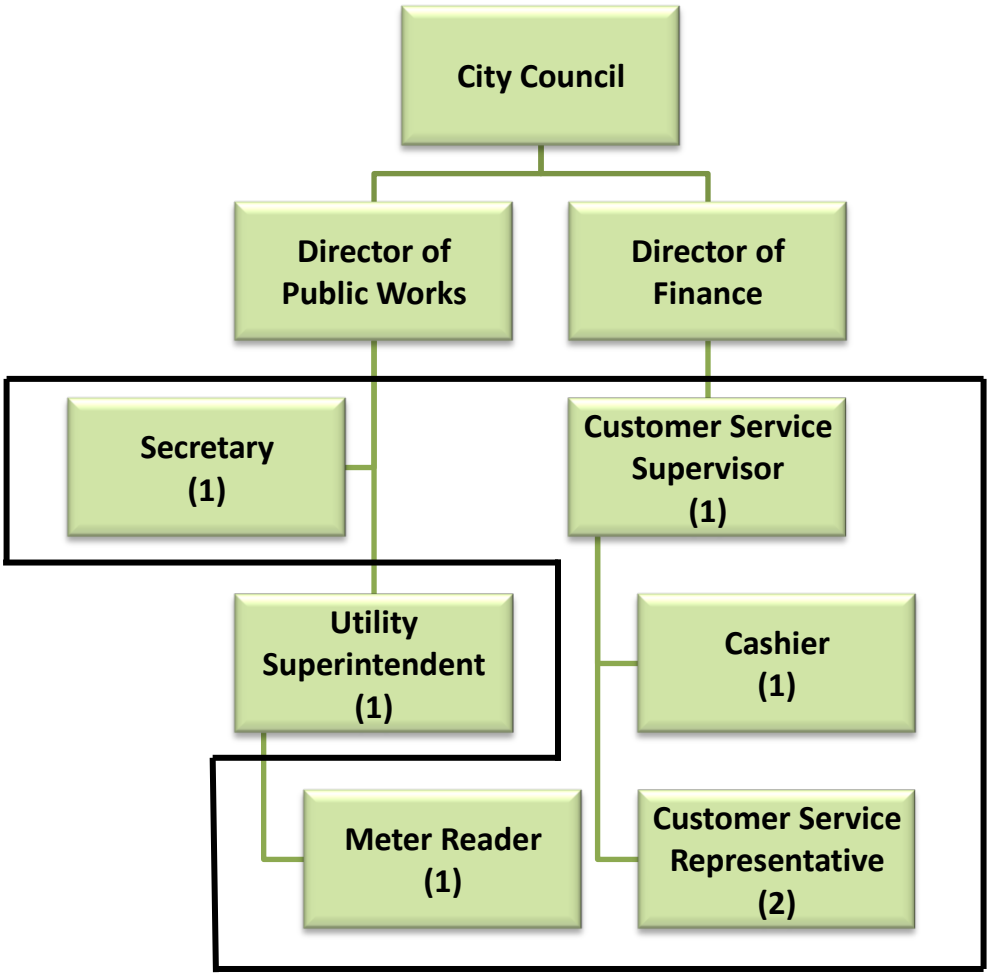
Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 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 chart represents those positions budgeted within this department.

Program Description

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

ADMINISTRATION
Utility Administration - 5000

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

Vision Element	Enhance Communication
Goal:	Implement statement billing to replace postcards, allowing for one page of monthly City communications.

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

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

UTILITY ADMINISTRATION - 5000

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Resources	$325,368	$489,290	$491,538	$520,984
Total Resources	**$325,368**	**$489,290**	**$491,538**	**$520,984**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**6.00**	**6.00**	**6.00**	**6.00**

Major Budget Changes

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

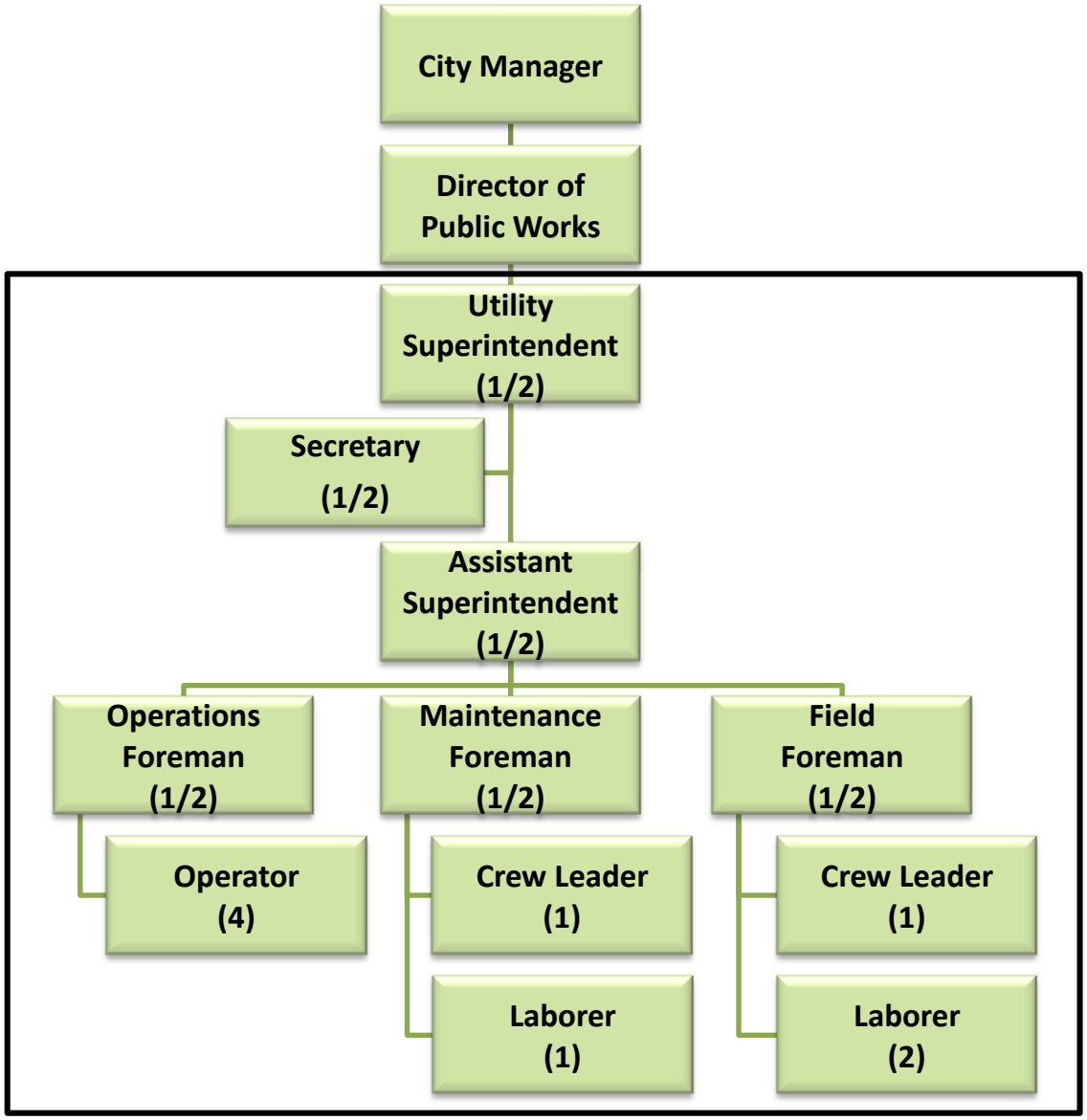
UTILITY ADMINISTRATION - 5000

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

UTILITY ADMINISTRATION - 5000

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

Water



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

Program Description

The Water Department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements of the Texas Commission on Environmental Quality, the Texas Department of Health, the Texas Commission of Fire Protection and the United States Environmental Protection Agency. The City of Lake Jackson public water supply continues to merit recognition as a "Superior Water System" by Texas Commission on Environmental Quality. Operational activities are maintained on a 24 hour basis. The City has a contract to purchase 2 million gallons per day from the Brazosport Water Authority. Infrastructure maintained and operated by this department includes 130 miles of mains, valves, fire hydrants, 9,003 taps and meters, 12 water wells, 5 elevated tanks, 5 ground storage tanks, and 3 Booster Pump Stations. This department responds to citizen's requests concerning water leaks, water quality, high usage, and low pressure.

Utilities
Water - 5400

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

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

DEPARTMENT STANDARDS

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

PROGRAM MEASURES

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

WATER - 5400

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Revenues	$2,940,301	$3,266,935	$3,272,972	$3,669,657
Total Resources	**$2,940,301**	**$3,266,935**	**$3,272,972**	**$3,669,657**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	5.00	5.00	5.00	5.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	4.00	4.00	4.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.00	2.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**11.50**	**11.50**	**11.50**	**12.00**

Major Budget Changes

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

WATER - 5400

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

WATER - 5400

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

WATER DEPARTMENT PROFORMA

RESOURCES

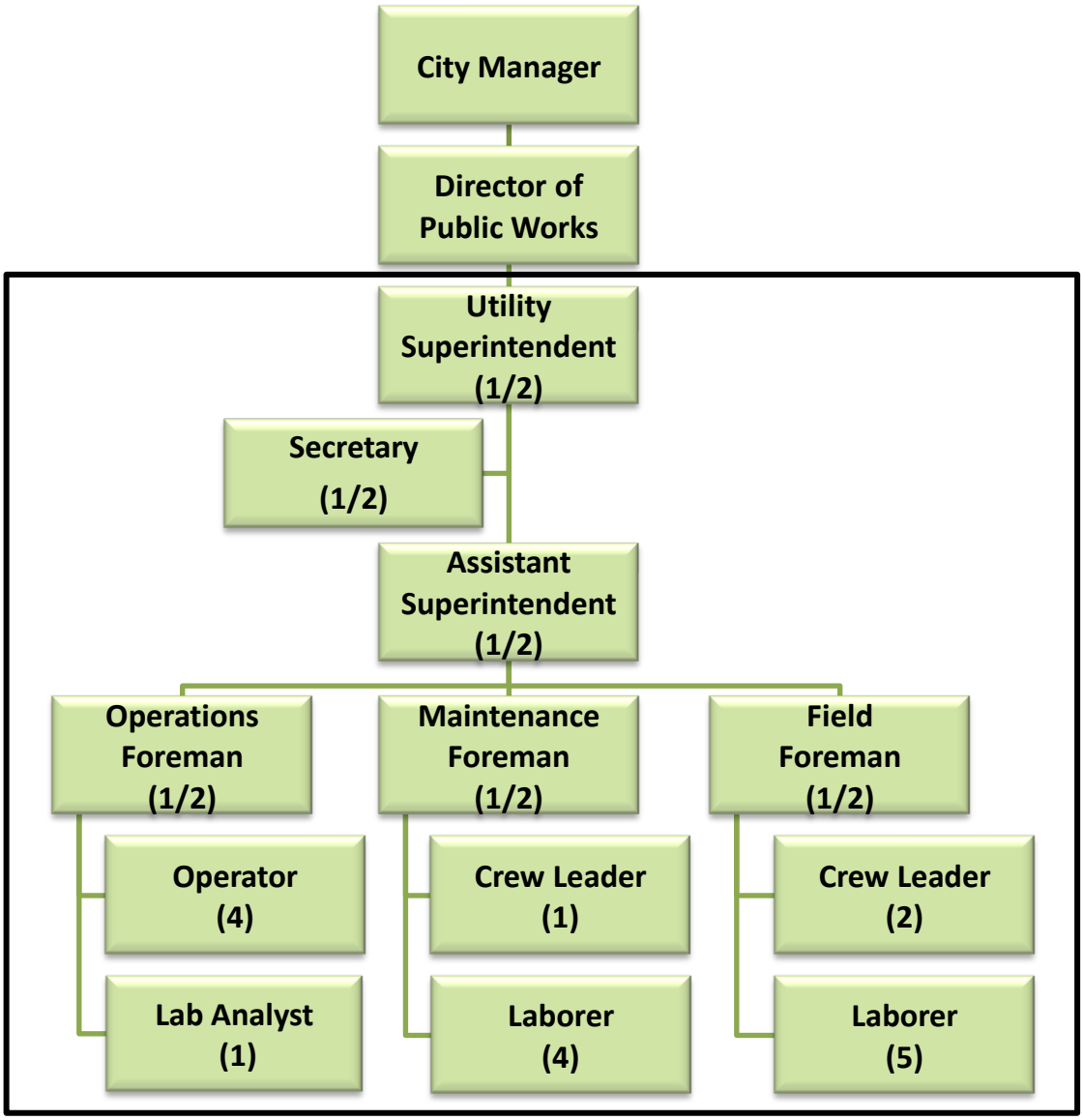
	Actual 2013 - 14	Budget 2014 - 15	Projected 2014 - 15	Adopted 2015 - 16
Water Sales	$ 3,505,345	$ 4,005,735	$ 3,795,000	$ 4,293,252
Water for City	99,360	88,550	88,550	88,530
Senior Citizen Discount	(197,328)	(203,000)	(199,000)	(231,580)
Brazoria County Cons. Dist.	20,716	23,500	20,800	20,800
Site Rental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

EXPENDITURES

	Actual 2013 - 14	Budget 2014 - 15	Estimated 2014 - 15	Adopted 2015 - 16
Salaries & Wages	$ 366,690	$ 417,700	$ 324,580	$ 466,700
Overtime	52,902	44,000	67,000	50,000
Group Insurance	54,707	66,000	47,195	70,100
Social Security	32,001	35,300	27,005	39,500
Retirement	59,179	60,500	47,060	62,800
Worker's Compensation	4,614	6,300	4,750	7,100
Professional Service - Tech	21,335	56,000	68,000	68,000
Brazoria County Cons Dist.	25,066	27,000	27,000	27,000
BWA	1,401,600	1,642,500	1,642,500	1,868,800
Maintenance & Repairs	356,098	374,295	471,200	386,200
Insurance	3,340	2,870	3,310	3,309
Communications	71,713	33,000	64,000	25,000
Training & Travel	6,626	7,900	7,900	7,900
State Inspection Permit & Dues	21,775	23,000	22,432	23,000
General Supplies & Chemicals	194,767	168,750	139,359	161,750
Electricity & Natural Gas	215,653	224,000	236,181	266,000
Equipment Replacement	52,235	77,820	73,500	85,398
Billing Services	121,380	183,145	179,540	199,265
Administrative Transfer	155,645	155,645	155,645	155,645
Total Expenditures	**$ 3,217,326**	**$ 3,605,725**	**$ 3,608,157**	**$ 3,973,467**
NET OF OPERATING	**$ 431,855**	**$ 480,688**	**$ 311,778**	**$ 387,635**
NON - OPERATING REVENUE				
Administrative Services	$ 62,377	$ 63,250	$ 55,195	$ 59,300
Non-Operating Interest	1,950	1,685	2,050	1,700
Total Non-Operating Revenue	**$ 64,327**	**$ 64,935**	**$ 57,245**	**$ 61,000**
NON - OPERATING EXPEND				
Total Non-Operating Expend	**$ 375,000**	**$ 375,000**	**$ 375,000**	**$ 375,000**
NET GAIN (LOSS)	**$ 121,182**	**$ 170,623**	**$ (5,977)**	**$ 73,635**

View of Water Tower at Dunbar Park

Wastewater



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

Program Description

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. Wastewater generated by customers throughout the City flows through gravity mains to a series of lift stations where it is pumped to the Reclamation Center. There are currently 4 "master" lift stations which pump directly to the Reclamation Center, and 39 lift stations which serve various subdivisions or convey wastewater to a "master" lift station. At the Water Reclamation Center, wastewater is processed in accordance with State and Federal regulations. Reclaimed water is discharged into Dow Canal for Water Reuse by Industry. Activities in this department include emergency response to stoppages, routine cleaning and inspection of mains, pump and valve maintenance, laboratory analysis, and 24/7 operations of the lift stations and Reclamation Center.

Utilities
Wastewater Collection & Reclamation - 6000

FY14-15 ACCOMPLISHMENTS

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

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

FY15-16 GOALS & OBJECTIVES

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

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

Utilities
Wastewater Collection & Reclamation - 6000

DEPARTMENT STANDARDS

1 Clean, inspect, and test collection system on a 15-year schedule.
2 No wet weather sanitary sewer overflows or backups for less than a 2-Year rainfall event.
3 Operate DCWRC to discharge 5 mg/L total suspended solids (TSS) and biological oxygen demand (BOD) (TCEQ Permit is 20 mg/L).
4 Type II reclaimed water from the City of Lake Jackson's Dyson Campbell Water Reclamation Center is being used as a raw water supplement for Industry. (Dow)

PROGRAM MEASURES

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

* FY14-15 Reduced number due to staffing level
** Required elements of Sanitary Sewer Overflow (SSO) Initiative with the Texas Commission on Environmental Quality (TCEQ)

WASTEWATER - 6000

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Revenues	$2,192,017	$2,435,945	$2,368,373	$2,629,258
Total Resources	**$2,192,017**	**$2,435,945**	**$2,368,373**	**$2,629,258**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	5.00	5.00	5.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.50	2.50	3.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**19.50**	**20.00**	**20.00**	**20.50**

Major Budget Changes

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

WASTEWATER - 6000

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

WASTEWATER - 6000

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

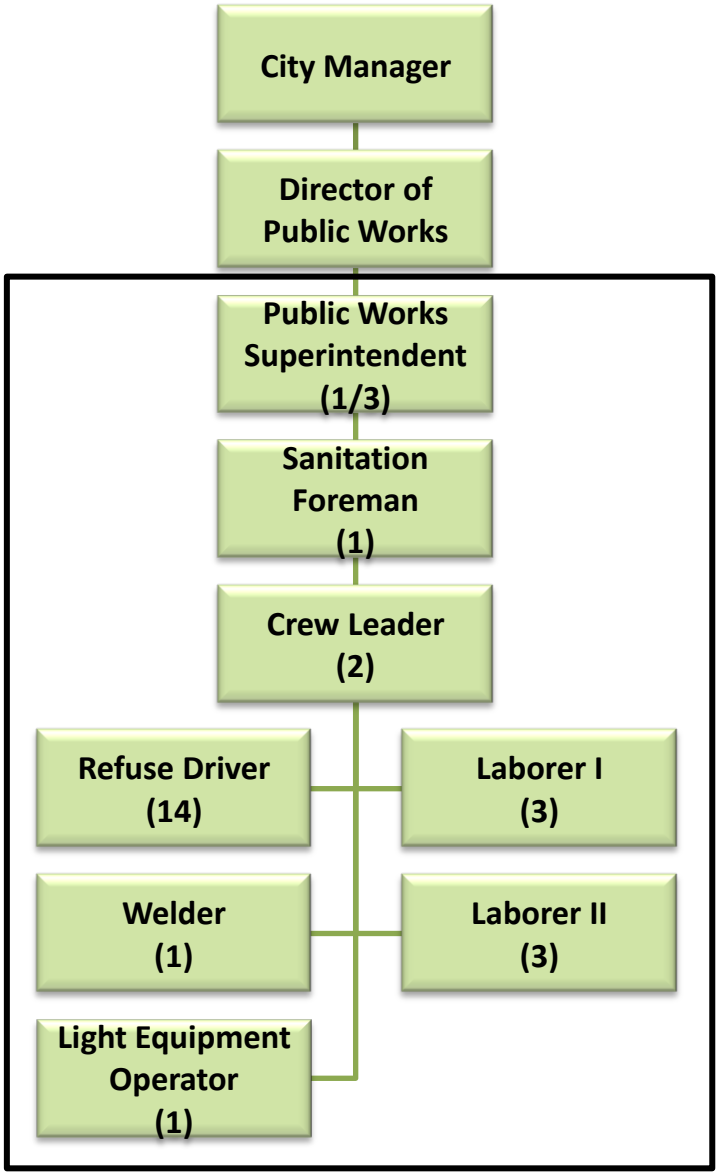
WASTEWATER DEPARTMENT PROFORMA

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

EXPENDITURES	Actual 2013 - 14	Budget 2014 - 15	Estimated 2014 - 15	Adopted 2015 - 16
Salaries & Wages	$ 583,729	$ 719,000	$ 621,288	$ 774,200
Overtime	63,378	55,000	90,000	70,000
Group Insurance	90,717	114,700	101,217	119,700
Social Security	48,393	59,200	50,717	64,600
Retirement	90,416	101,500	89,404	102,700
Worker's Compensation	5,568	7,800	6,840	8,600
Professional Service Fees	23,589	23,500	45,000	45,000
Sludge Disposal	72,869	70,000	70,000	93,000
Maintenance & Repairs	378,110	370,000	446,000	460,400
Equipment Rental	26,447	40,000	20,000	40,000
Insurance	31,806	34,305	24,857	24,857
Communications	8,062	9,000	7,500	9,000
Training & Travel	5,757	8,000	7,200	7,200
State Inspection & Dues	49,252	50,000	49,000	49,000
General Supplies	172,011	241,000	206,400	218,700
Electricity & Natural Gas	384,610	380,000	380,000	380,000
Equipment Replacement	157,303	152,940	152,950	162,301
Billing Services	118,625	174,360	175,125	180,425
Administrative Transfer	155,645	155,645	155,645	155,645
Total Expenditures	**$ 2,466,287**	**$ 2,765,950**	**$ 2,699,143**	**$ 2,965,328**
NET OF OPERATING	**$ 943,655**	**$ 1,051,772**	**$ 931,426**	**$ 976,189**
NON - OPERATING REVENUE				
Administrative Services	$ 60,595	$ 59,740	$ 53,618	$ 54,500
Non-Operating Interest	1,900	1,590	2,000	1,500
Total Non-Operating Revenue	**$ 62,495**	**$ 61,330**	**$ 55,618**	**$ 56,000**
NON - OPERATING EXPEND				
Debt Service Transfers	$ 1,194,335	$ 1,194,335	$ 1,194,335	$ 1,194,335
Total Non-Operating Expend	**$ 1,194,335**	**$ 1,194,335**	**$ 1,194,335**	**$ 1,194,335**
NET GAIN (LOSS)	**$ (188,185)**	**$ (81,233)**	**$ (207,291)**	**$ (162,146)**

Maintenance at the Waste Water Treatment Facility

Sanitation



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

Program Description

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

Public Works
Sanitation - 7600

FY14-15 ACCOMPLISHMENTS

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

FY15-16 GOALS & OBJECTIVES

Vision Element:	Maintain Infrastructure
Department Project:	
Goal:	Assure that all dedicated dumpsters are labeled and check field records to dumpster database.

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

		2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Proposed
1	% of days household garbage is collected by 5 p.m.	99%	99%	99%	99%
2	% of time heavy trash is collected within scheduled week	100%	100%	100%	100%
3	Commercial/Apartments Customers	552	560	566	575
4	Residential Customers	8,200	8,240	8,200	8,240
5	Refuse collected:				
	Residential Garbage (Compacted Cubic Yards)	24,000	25,000	25,000	25,000
	Commercial Garbage (Compacted Cubic Yards)	36,000	36,600	38,000	40,000
	Large Trash to Landfill (Non-Comp. Cu. Yards)	34,000	36,700	35,000	36,000
	Large Trash to Woodgrinding Site (Non-Comp Cu. Yards)	45,193	43,200	45,000	46,000
	Curbside Recyclables Hauled (Cu. Yards)	9,000	9,000	9,000	9,000
	Recycled Tires	891	1,000	1,000	1,000
6	Recyclables - schools/apartments (Cu. Yds.)	580	650	650	650
7	Recycled Oil (Gallons)	4,175	5,500	4,500	4,500

SANITATION - 7600

Resources

	2013-14 Actual	2014-15 Budget	2014-15 Estimated	2015-16 Adopted
Operating Revenues	$2,912,971	$3,026,560	$2,814,080	$3,050,847
Total Resources	**$2,912,971**	**$3,026,560**	**$2,814,080**	**$3,050,847**

Expenditures

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

Personnel

	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Service/Maintenance	23.00	23.00	23.00	23.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.34	1.34	1.34	1.34
Temporary/Seasonal	0.00	0.00	0.00	0.00
Total Personnel	**25.34**	**25.34**	**25.34**	**25.34**

Major Budget Changes

Salary & benefits increased $36,000 primarily due to the funding of an authorized but previously unfunded Crew Leader position; Equipment Replacement decreased $49,508 due to additional equipment becoming fully funded; Waste Disposal Contract increased $46,100 as the result of a 3.5% increase in tipping fees at the landfill; Fuel costs decreased $10,000, Wood grinding costs increased $6,200.

SANITATION - 7600

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

SANITATION - 7600

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

SANITATION DEPARTMENT PROFORMA

RESOURCES

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

EXPENDITURES

	Actual 2013 - 14	Budget 2014 - 15	Estimated 2014 - 15	Adopted 2015 - 16
Salaries & Wages	$ 781,574	$ 852,400	$ 760,295	$ 877,000
Overtime	91,344	90,000	100,000	100,000
Contract Labor	97,748	80,000	110,605	80,000
Group Insurance	124,624	145,000	127,084	147,500
Social Security	65,126	71,900	62,072	74,700
Retirement	123,486	123,500	110,598	118,800
Worker's Compensation	12,616	22,900	20,336	23,700
Waste Disposal & Woodgrinding	713,629	785,000	743,200	837,300
Maintenance & Repairs	222,180	214,215	209,200	214,200
Rentals	1,275	1,400	1,400	1,400
Insurance	26,306	25,905	27,415	27,415
Communications	2,624	2,640	2,400	2,640
Training & Travel	2,754	6,700	375	6,700
General Supplies	136,788	143,400	117,500	133,400
Capital Outlay	38,512	60,000	60,000	54,000
Equipment Replacement	472,385	401,600	361,600	352,092
Billing Services	85,363	131,785	136,873	141,294
Administrative Transfer	127,100	127,100	127,100	127,100
Total Operating Expend	**$ 3,125,434**	**$ 3,285,445**	**$ 3,078,053**	**$ 3,319,241**
NET OF OPERATING	**$ 65,412**	**$ (41,505)**	**$ 225,052**	**$ 153,748**
NON - OPERATING REVENUE				
Administrative Services	$ 55,248	$ 52,710	$ 48,887	$ 46,463
Altertane Fuel Credit	37,737	-	41,687	40,000
Non-Operating Interest	1,749	1,405	1,850	1,400
Total Non-Operating Revenue	**$ 94,734**	**$ 54,115**	**$ 92,424**	**$ 87,863**
NON - OPERATING EXPEND				
Franchise Fee	$ 102,000	$ 102,000	$ 102,000	$ 102,000
Total Non-Operating Exp	**$ 102,000**	**$ 102,000**	**$ 102,000**	**$ 102,000**
NET GAIN (LOSS)	**$ 58,146**	**$ (89,390)**	**$ 215,476**	**$ 139,611**

Sanitation Crew Stops to Lend a Hand

Utility Debt Service Fund

Lake Jackson

City of Enchantment

UTILITY DEBT SERVICE FUND

The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds; and also to provide a reserve as provided by the City's bond ordinances.

The bond ordinances require that amounts sufficient to pay the next scheduled principal and interest payment be paid into a sinking account in monthly installments. Additionally, bond ordinances require a reserve in an amount equal to the succeeding fiscal year's interest and principal payment be accumulated and maintained. The reserve is to be accumulated within 61 months from the date additional bonds are issued. Thus, each month there must be deposited in this fund 1/6th of the next maturing interest (which is paid semiannually), and 1/12th of the next maturing principal (which is paid annually).

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

In May, 2007, the City issued $2.0 million, Water and Sewer Revenue Bonds for financing repairs on lift stations and sewer lines. In Fiscal 2010, the City issued $1.69 million Water and Sewer Revenue Bonds to fund three water wells; $860,000 in Series 2009 Water and Sewer Refunding bonds; and $8.775 million in Series 2010 Water and Sewer Refunding Revenue Bonds. In Fiscal 2013, the City issued $2.0 million Water and Sewer Revenue Bonds to fund the expansion of Northwest water production and storage, water tower maintenance and lift station renovations. Near the end of calendar year 2015, the City proposes a $3.5 million Water and Sewer Revenue Bond in conjunction with a $1.5 Million Certificate of Obligation(to be repaid from the Economic Development Fund) to fund the expansion of the sewer system to the Northwest (airport area). The effect of this proposed issuance is included in the required balances below.

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

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

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

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

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

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

UTILITY DEBT SERVICE FUND

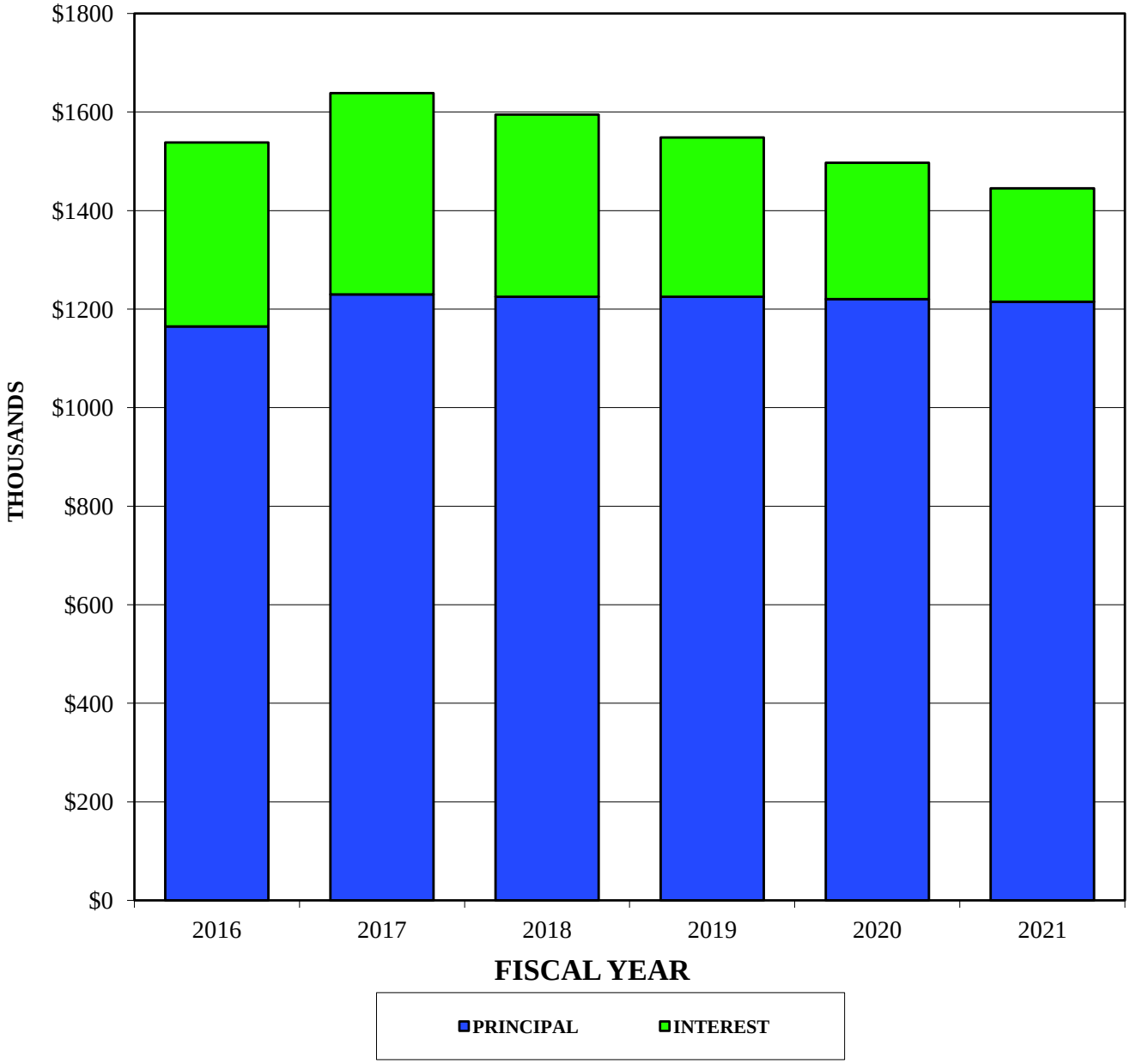
RESOURCES	ACTUAL 2013 -14	BUDGET 2014 - 15	ESTIMATE 2014 - 15	ADOPTED 2015 - 16
Cash Balance	**$ 2,309,176**	**$ 2,302,209**	**$ 2,302,209**	**$ 2,333,269**
Revenues				
Transfer from:				
Utility Fund	$ 1,569,335	$ 1,569,335	$ 1,569,335	$ 1,569,335
Interest Income	5,428	6,000	5,000	6,000
Bond proceeds	0	0	0	0
	$ 1,574,763	**$ 1,575,335**	**$ 1,574,335**	**$ 1,575,335**
Total Resources	**$ 3,883,939**	**$ 3,877,544**	**$ 3,876,544**	**$ 3,908,604**

EXPENDITURES	ACTUAL 2013 -14	BUDGET 2014 - 15	ESTIMATE 2014 - 15	ADOPTED 2015 - 16
Principal	$ 1,200,000	$ 1,185,000	$ 1,185,000	$ 1,165,000
Interest	379,676	354,275	354,275	372,917
Paying Agent Fees	2,054	4,000	4,000	4,000
Total Expenditures	**$ 1,581,730**	**$ 1,543,275**	**$ 1,543,275**	**$ 1,541,917**
Ending Cash Balance	**$ 2,302,209**	**$ 2,334,269**	**$ 2,333,269**	**$ 2,366,687**
FY 2015 REQUIRED BALANCE			2,083,393	
FY 2016 REQUIRED BALANCE				2,043,046

WATERWORKS & SEWER SYSTEM
DEBT SERVICE SCHEDULE

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

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

Water and Sewer Revenue Bonds Series 2007

Proceeds from the 2007 Series funded the following projects:

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

Water and Sewer Revenue Bonds Series 2009

Proceeds from the 2009 Series funded

Three water wells (two replacements, one new)

SERIES 2009 REFUNDING BONDS

Water and Sewer Revenue Bonds Series 1993 A (REFUNDED)

Proceeds from the 1993A Series funded the following projects:

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

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

Water and Sewer Revenue Bonds Series 1996 (REFUNDED)

Proceeds from the 1996 Series funded the following projects:

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

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

Construction of a new one million gallon ground storage tank.

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

SERIES 2010 REFUNDING BONDS

Wastewater Treatment Plant Revenue Bonds Series 2000 (REFUNDED)

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

Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water systement expansion Northwest production and storage.

Repair and repaint Dow elevated storage tank.

Local lift station renovation.

Replace sanitary sewers on Center Way and Begonia.

UTILITY SYSTEM

PLEDGED REVENUE COVERAGE PROJECTIONS

	2013 Actual	2014 Actual	2015 Projected	2016 Adopted
OPERATING REVENUES:				
Water Sales	$ 3,645,928	$ 3,505,345	$ 3,795,000	$ 4,293,252
Braz. Cty. Cons. Dist.	22,934	20,716	20,800	20,800
Water for City	88,500	99,360	88,550	88,530
Senior disc.	(191,380)	(197,328)	(199,000)	(231,580)
Write-offs	(4,938)	0	0	0
Sewer Sales	3,412,733	3,337,621	3,536,494	3,859,517
Write-offs	(4,348)	0	0	0
Reclaimed Water	0	41,242	75,000	75,000
Permits	16,620	18,864	27,000	20,000
Tap Fees	35,845	83,230	50,000	20,000
Reconnection penalty	201,381	199,867	190,700	196,763
Miscellaneous	170,292	164,050	161,097	155,500
Utility Fund	14,901	4,560	5,000	3,700
Contingency fund	2,038	594	500	500
Capital Project Fund	4,552	1,287	1,000	1,000
Debt Service Fund	12,023	5,428	5,000	6,000
Bond Construction Funds	317	1,158	0	0
Total Operating Revenues	7,427,398	7,285,994	7,757,141	8,508,982
OPERATING EXPENDITURES:				
Utility Admin.	441,857	325,368	491,538	520,984
Depreciation	(4,495)	0	0	0
Equip. Repl transfer	(31,550)	(34,229)	(35,935)	(36,725)
Water Production	3,740,041	2,940,301	3,272,972	3,669,657
Depreciation	(468,818)	0	0	0
Equip. Repl. Transfer	(43,390)	(52,235)	(73,500)	(85,398)
Wastewater collection	2,268,177	2,192,107	2,368,373	2,629,258
Depreciation	(1,334,966)	0	0	0
Equip Repl. Transfer	(161,035)	(157,303)	(152,950)	(162,301)
Total Operating Expenditures	4,405,821	5,214,009	5,870,498	6,535,475
NET AVAILABLE OPERATING REVENUES	**$ 3,021,577**	**$ 2,071,985**	**$ 1,886,643**	**$ 1,973,507**
Debt Service: (**Maximum Annual Requirement**)				
Principal	$ 1,205,000	$ 1,230,000	$ 1,230,000	$ 1,230,000
Interest	359,350	408,500	408,500	408,500
Maximum debt service Requirements	**$ 1,564,350**	**$ 1,638,500**	**$ 1,638,500**	**$ 1,638,500**
Net Available Revenues per Maximum Debt Service Requirments	**$ 1.93**	**$ 1.26**	**$ 1.15**	**$ 1.20**

The bond ordinances require that before new revenue bonds can be issued, the net earnings of the system for the last fiscal y ear, 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

Debt Service: **(Average Annual Requirements)**				
Principal & Interest	**$ 650,551**	**$ 697,008**	**737,018**	**696,973**
Net Available Revenues per **Average** Debt Service Requirments	**$ 4.64**	**$ 2.97**	**$ 2.56**	**$ 2.83**

Road Construction for the New Airport Water Plant

Capital Projects Fund

Lake Jackson

City of Enchantment

GENERAL PROJECT FUND

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

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

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

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

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

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

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

This year Council held its ninth annual workshop. Working with staff, City Council rated and prioritized projects. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years and "future bond issues." The ability to accomplish these projects in the established time frame is based strictly on available funding. Often times a project of greater importance and urgency will arise and one of more projects of less importance and urgency will be pushed back. Priorities established by City Council for FY 15-16 are listed below:

*Replace Radios Citywide	$500,000
Replace Fire Bunker Gear and Air Packs	105,000
Eastside Drainage Study	75,000
Parks Master Plan	75,000
Creekside s/d Bridge (2nd of 5 payments)	70,000
Replace Backhoe at Golf Course	55,000
CR223 Project Share to County	50,000
Transit Funding (annual)	50,000
A/C Replacements (annual)	40,000

Renovate Council Chambers	30,000
Design Dog Park	25,000
Additional Funding for LJ Market Study	20,000
Demo Condemned Buildings (annual)	20,000
	$1,115,000

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

IMPACT ON OPERATING BUDGET

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

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

GENERAL PROJECTS FUND

Anticipated Cash Flow

RESOURCES	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ACTUAL 2013 - 14	PROJECTED 2014 - 15	ADOPTED 2015 - 16
Fund Balance	**$ 1,378,001**	**$ 1,353,205**	**$ 1,475,195**	**$ 1,370,331**	**$ 1,903,546**	**1,513,579**
Revenues						
Special Assessment Fees	4,712		10,757	328	2,300	
Radio Grant						125,000
Reimbursement - dow					135,000	
Interest Income	4,615	5,472	4,795	1,876	2,000	2,000
Reimbursement - SECO Grant		82,395				
Reimbursement - Misc		20,433				
CDBG Grant			154,277			
Proceeds from Asset Disposal				47,500		
Transfer from General Fund	650,000	765,000	750,000	1,000,000	1,000,000	
Total Revenues	659,327	873,300	919,829	1,049,704	1,139,300	127,000
Total Resources	**$ 2,037,328**	**$ 2,226,505**	**$ 2,395,024**	**$ 2,420,035**	**$ 3,042,846**	**1,640,579**

EXPENDITURES	ACTUAL 2010 - 11	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ACTUAL 2013 - 14	PROJECTED 2014 - 15	ADOPTED 2015 - 16
Previously Approved Projects	$ 684,123	$ 751,310	$ 1,024,693	$ 516,489	$ 1,529,267	
Additional Proposed Projects						1,115,000
Total Expenditures	**684,123**	**751,310**	**1,024,693**	**516,489**	**1,529,267**	**1,115,000**
Ending Fund Balance	**$ 1,353,205**	**$ 1,475,195**	**$ 1,370,331**	**$ 1,903,546**	**$ 1,513,579**	**$ 525,579**

GENERAL PROJECTS FUND

Project History and Additional Proposed Projects

EXPENDITURES	BUDGET YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED 2014-15	ADOPTED 2015-16	PROJECT TOTALS
Demolition Jobs	96 - 15	$ 220,000	$ 115,805	17,384	7,845		20,000		$ 161,034
Transit	09-15	350,000	89,275	47,573	49,073	47,573	50,000		283,494
Bunker Gear	09-10	82,500	137,144						137,144
Fire Rescue Truck	11-13	497,500		275,000	240,000				515,000
Tasers	11-12	23,500		23,226					23,226
Oyster Creek Maintenance		5,500			2,200	(3,950)	1,750		-
Floodplain - FEMA		66,800				30,291	56,509		86,800
Master Plan	13-14	220,000				28,292	191,708		220,000
replace Fire bunker Gear and Air Packs	14-15	60,000					60,059		60,059
Aerway Fairway Aerifier	14-15	15,000					11,886		11,886
Utility Rate Study	14-15	40,000					40,000		40,000
FACILITIES:			-						-
Air Conditioning Replacements	97 - 15	265,000	144,928	13,383		25,687	25,000		208,998
A/C Repl Animal Shelter	12-13	40,000			6,003	43,740			49,743
A/C Repl Museum	12-13	20,000							-
Repl A/C golf Course	14-15	10,000					10,000		10,000
City Hall Generator Transfer Switch	12-13	18,500			18,500				18,500
Move antennae from hospital	14-15	20,000					20,000		20,000
CNG Public Access	14-15	85,000					85,000		85,000
Fuel Tank Monitoring System	11-12	13,200		11,026					11,026
Mulch Site Driveway	11-12	24,000		6,567					6,567
Service Center Asphalt driveway	11-12	40,000		39,664					39,664
Civic Center Interior Painting	11-12	13,500		13,500					13,500
Civic Center Chairs	11-12	100,000		83,440					83,440
Civic Center Carpet	14-15	50,000					41,125		41,125
Library Public Area Painting	11-12	5,600		5,685					5,685
GIS Protocols for Developers	07-08	50,000	24,375	1,145			24,480		50,000
Low resolution Aerials	11-12	8,100		0					-
Vertical Benchmark	08-09	16,000	14,274	793					15,067
GIS (Drainage Component)	08-09	100,000	77,000	23,000					100,000
Bunker Renovation Program	07-15	105,000	51,438	15,109			35,000		101,547
Range Ball Dispensing Machine	11-12	5,595		0	4,495	700			5,195
Remodel receptions / records	12-13	25,000			24,971				24,971
Architect - Museum Roof	11-12	17,000		12,544	5,410				17,954
Roof Repair Museum	12-14	268,000			190,016	94,705			284,721
Museum Elevator Repair	14-15	13,300					13,300		13,300
Police Station Flat Roof	14-15	135,000					135,000		135,000
Radio Communications	07-11	898,667	894,210						894,210
Lighting Grant - Fixture Replacement	11-12	83,000		82,395					82,395
Remodel Council Chambers	14-15	10,700					10,700		10,700
Flagridge Median Cut	12-13	5,000			4,862				4,862
Animal Shelter Repairs	13-14	36,000				24,856			24,856
Rec Center Roof Repair	14-15	7,000					7,000		7,000
Rec Center Gym Curtain	14-15	15,000					18,250		18,250
PAVING:									-
Sidewalks / ADA Ramps	96 - 15	934,800	501,047	79,877	154,277	124,954	35,000		895,154
Old Angleton Rd Repairs	12-13	250,000			98,095	99,641			197,736
Plantation Dr Transition	14-15	238,000					238,000		238,000
Oyster Bend Bridge	14-15	70,000					70,000		70,000
Pedestrain Crossing installation	14-15	42,000					42,000		42,000
Medical Drive paving	14-15	150,000					153,500		153,500
Enclose HEB Ditch at Azalea	14-15						22,500		22,500
									-
DRAINAGE PROJECTS:									-
Pecan Lake Ditch Lining	14-15	71,500					71,500		71,500
Magnolia Ditch Lining	14-15	40,000					40,000		40,000
Storm Pipe Replmt - FS #1	12-13	200,000			218,945				218,945
		$ 6,080,262	**$ 2,049,496**	**$ 751,310**	**$ 1,024,693**	**$ 516,489**	**$ 1,529,267**		**$ 5,871,255**

GENERAL PROJECTS FUND

Project History and Additional Proposed Projects Continued

EXPENDITURES	BUDGET YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED 2014-15	ADOPTED 2015-16	PROJECT TOTALS
New Projects Proposed for 2015-2016:									
City Wide Radio Project		500,000						500,000	
Replace Fire Bunker Gear and Air Packs		105,000						105,000	
Parks and Rec Masterplan		75,000						75,000	
Oyster Bend S/D Bridge		70,000						70,000	
Backhoe Purchase - Golf Course		55,000						55,000	
Southern Brazoria County Transit		50,000						50,000	
A/C Replacements		40,000						40,000	
Council Chamber Renovation		30,000						30,000	
Dog Park - Plan Development		25,000						25,000	
Demo of Condemned buildings		20,000						20,000	
Share of County Road 223 project		50,000						50,000	
East side drainage study		75,000						75,000	
Lake Jackson Market Study		20,000						20,000	
Total Proposed Projects		1,115,000	0	0	0	0	0	1,115,000	0
Total Expenditures		**$ 7,195,262**	**$ 2,049,496**	**$ 751,310**	**$ 1,024,693**	**$ 516,489**	**$ 1,529,267**	**$ 1,115,000**	**$ 5,871,255**

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

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

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

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

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

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

General Projects Capital Investment Plan

	Proj No.	Staff	Project Description	FY 2015-16		1-2 Years		3-5 Years		6-10 Years		10+ Years		Future Bond	
1	F-250	Police Chief	City Wide Radio Projects	GP	$ 500,000			GP	$ 400,000						
2	F-231	Parks & Recreation Dir	Rec Center AC Roof Tops	ST	$ 175,000										
3	F-230	Fire Marshal	Replace Fire Bunker Gear & Air Packs	GP	$ 105,000	GP	$ 124,000	GP	$ 134,000	GP	$ 108,000				
4	D-041	City Engineer	East Side Drainage Study	GP	$ 75,000	GP	$ 75,000								
5	F-263	Parks & Recreation Dir	Parks & Recreation Master Plan - NEW	GP	$ 75,000										
6	ST-117	Assistant City Manager	Oyster Bend S/D Bridge	GP	$ 70,000	GP	$ 140,000	GP	$ 70,000						
7	F-246	Finance Director	Backhoe Purchase (4)	GP	$ 55,000										
8	ST-120	City Engineer	CR 223 Cost Share to County	GP	$ 50,000										
9	OT-001	City Manager	Transit Annually	GP	$ 50,000	GP	$ 100,000	GP	$ 150,000	GP	$ 250,000				
10	F-015	Assistant City Manager	Air Conditioning Replacement	GP	$ 40,000	GP	$ 80,000	GP	$ 120,000	GP	$ 160,000				
11	F-209	Parks & Recreation Dir	Gym/Pool Lighting - REVISED	ST	$ 40,000										
12	F-223	City Secretary	Council Chamber Renovation - REVISED	GP	$ 30,000										
13	F-252	Parks & Recreation Dir	Dog Park - REVISED	GP	$ 25,000	GP	$ 200,000								
14	Demo	Public Works Director	Demo of Condemned Buildings Annual	GP	$ 20,000	GP	$ 42,000	GP	$ 63,000						
15	OT-002	Asst to the CM	Lake Jackson Market Study	GP	$ 20,000										
16	F-247	Fire Marshal	New Quint 75' ladder truck			GP	$ 874,000								
17	ST-116	Public Works Director	Asphalt Street Overlay Program - REVISED			GP	$ 600,000	GP	$ 325,000						
18	F-264	Assistant City Manager	Hospital Soccer Parking Lot - NEW			GP	$ 320,000								
19	F-253	Police Chief	Animal Shelter Kennel Replacements			GP	$ 233,000								
20	ST-042	Fire Marshal	Traffic Signal Priority Control			GP	$ 190,000	GP	$ 86,000						
21	ST-118	Public Works Director	Traffic Signal at Oak & Circle Way - NEW			GP	$ 150,000								
22	SW-021	Parks & Recreation Dir	MacLean Sidewalk Replacement			GP	$ 123,000								
23	F-212	Parks & Recreation Dir	Rec Center Window Replacement			ST	$ 112,000								
24	F-218	Parks & Recreation Dir	Adult Softball Fence Replacement Annual (6)			ST	$ 103,000								
25	F-055	Public Works Director	Large Truck Wash Down Area			GP	$ 81,000								
26	SW-002	City Engineer	Annual Sidewalk Repairs			GP	$ 72,000	GP	$ 108,000	GP	$ 144,000				
27	F-105	Finance Director	De-Watering Lake System (3) - REVISED			GP	$ 60,000								
28	F-193	Assistant City Manager	A/C Replacement Museum			GP	$ 49,000								
29	F-260	Parks & Recreation Dir	Basketball Goals - Rec Center - NEW			ST	$ 45,000								
30	F-147	Finance Director	Lake Dredging (6)			GP	$ 42,000								
31	F-251	Parks & Recreation Dir	Security Camera Replacement			GP	$ 42,000								
32	F-078	Finance Director	Bunker Renovation Semi -Annual (7)			ST	$ 38,000	GP	$ 76,000	GP	$ 76,000				
33	F-255	Finance Director	Exterior Security Surveillance System (2) - NEW			ST	$ 36,000								
34	F-214	Parks & Recreation Dir	Rec Center Electronic Sign			ST	$ 36,000								
35	F-244	Finance Director	Irrigation Repairs (8)			GP	$ 31,000								
36	SW-012	Parks & Recreation Dir	Lake Rd. Sidewalk (Trail) to Target			GP	$ 28,000								
37	F-166	Parks & Recreation Dir	Press Box Building at Little Suggs			ST	$ 27,000								
38	F-162	Parks & Recreation Dir	Bermuda Grass & Irrigation Zone at Little Suggs			ST	$ 21,000								
39	F-177	Fire Marshal	Fire Station 1 Exterior Painting			GP	$ 17,000								
40	F-185	Parks & Recreation Dir	Re-Establish MacLean Park Drainage			GP	$ 17,000								

General Projects Capital Investment Plan

	Proj No.	Staff	Project Description	FY 2015-16		1-2 Years		3-5 Years		6-10 Years		10+ Years		Future Bond	
41	F-233	Parks & Recreation Dir	Gym Floor Resurfacing/Repair			GP	$ 8,000								
42	F-248	Fire Marshal	New Pumper Fire Truck					GP	$ 702,000						
43	F-137	Parks & Recreation Dir	YSC Complex Parking - Girls Softball					ST	$ 242,000						
44	F-115	Parks & Recreation Dir	Dunbar Pavilion Restroom					ST	$ 215,000						
45	F-167	Parks & Recreation Dir	Replace Lighting on both Fields at Suggs					GP	$ 215,000						
46	F-128	Parks & Recreation Dir	Dunbar Football Field Lights					GP	$ 202,000						
47	F-262	Parks & Recreation Dir	Lighting & Benches - Gardner Campbell Trail - NEW					ST	$ 150,000						
48	F-219	Parks & Recreation Dir	Girl's Softball Fence Replacement Annual (6)					ST	$ 144,000						
49	ST-102	City Engineer	Plantation Spur					GP	$ 135,000						
50	F-261	Parks & Recreation Dir	Splash Pad - Outdoor Pool at MG Park - NEW					ST	$ 125,000						
51	F-148	Finance Director	Additional Parking Paving					ST	$ 104,000						
52	ST-98	Public Works Director	Willenberg Asphalt Overlay					GP	$ 100,000						
53	F-165	Parks & Recreation Dir	New Concession at Suggs Field					GP	$ 90,000						
54	F-094	Parks & Recreation Dir	Gymnasium Wall & Window					ST	$ 61,000						
55	F-243	Finance Director	Deck Conversion (5)					ST	$ 58,000						
56	EN-004	City Engineer	GIS - Water & Sewer Phase					GP	$ 54,000			GP	$ 108,000		
57	F-144	Parks & Recreation Dir	Jasmine Tennis Court Fence Replacement					ST	$ 38,000						
58	F-203	Fire Marshal	Fire Station No. 1 Rear Drive					GP	$ 34,000						
59	F-202	Police Chief	Animal Shelter Parking Expansion					GP	$ 33,000						
60	F-163	Parks & Recreation Dir	Additional Asphalt Parking at Suggs					GP	$ 30,000						
61	F-176	Fire Marshal	Fire Station Security Camera Upgrade					GP	$ 27,000						
62	F-208	Parks & Recreation Dir	Rec Center Restroom Stalls					ST	$ 25,000						
63	F-206	Parks & Recreation Dir	Rec Center Hand Dryers					ST	$ 23,000						
64	F-232	Parks & Recreation Dir	MacLean Pavillioin Stage Rehab					ST	$ 22,000						
65	F-196	Assistant City Manager	Install Lighted Lettering on Civic Center, Lib & Museum					GP	$ 20,000						
66	F-228	Finance Director	Trees & Landscape Enhancement					ST	$ 20,000						
67	F-234	Parks & Recreation Dir	Garland Tennis Resurface					ST	$ 20,000						
68	F-235	Parks & Recreation Dir	Jasmine Tennis Resurface					ST	$ 20,000						
69	F-216	Parks & Recreation Dir	Painting of Natatorium Walls					ST	$ 16,000						
70	F-217	Parks & Recreation Dir	Pool Deck Coating					ST	$ 15,000						
71	F-213	Parks & Recreation Dir	Weight Room Fans					ST	$ 15,000						
72	F-189	Parks & Recreation Dir	MacLean Food Service & Concession Bldg					GP	$ 13,000						
73	F-168	Parks & Recreation Dir	Addition of Two New Batting Cages at Suggs					GP	$ 13,000						
74	F-075	Finance Director	Irrigation Lake Aerator (9)					GP	$ 12,000						
75	F-102	Fire Marshal	Fire Station Storage Room					GP	$ 11,000						
76	F-151	Finance Director	Pavillion Tent					ST	$ 5,000						
77	F-238	Parks & Recreation Dir	Skatepark Renovation - REVISED							GP	$ 700,000				
78	F-170	Parks & Recreation Dir	Facility Bleachers							ST	$ 484,000				
79	ST-100	Public Works Director	Plantation/Garland Traffic Signal							GP	$ 184,000				
80	F-057	Public Works Director	Vehicle Canopy at Service Center							GP	$ 135,000				

General Projects Capital Investment Plan

	Proj No.	Staff	Project Description	FY 2015-16		1-2 Years		3-5 Years		6-10 Years		10+ Years		Future Bond	
81	F-143	Finance Director	Purchase Land next to Golf Course Entr.							GP	$ 107,000				
82	SW-018	Parks & Recreation Dir	Jasmine Pocket Park Trail							ST	$ 99,000				
83	ST-043	Public Works Director	Plantation Drive Curb Replacement							GP	$ 85,000				
84	F-159	Parks & Recreation Dir	Add Security Lighting to MacLean Trail							GP	$ 81,000				
85	F-157	Parks & Recreation Dir	Boat Ramp / Pier at Wilderness Park							GP	$ 65,000				
86	F-183	Public Works Director	Service Center Yard Expansion							GP	$ 33,000				
87	F-245	Finance Director	Foot Bridge to Hole #1 Tee (10)							ST	$ 31,000				
88	SW-007	City Engineer	Lake Rd at Timbercreek Subdivision							GP	$ 27,000				
89	ST-066	Public Works Director	OCD Median Restoration							GP	$ 25,000				
90	SW-015	City Engineer	OM Roberts Walk							GP	$ 24,000				
91	F-074	Finance Director	Storage Building/Outdoor Scoreboard							GP	$ 24,000				
92	F-086	Finance Director	Driving Range Canopy							GP	$ 20,000				
93	SW-016	City Engineer	LJ Manor Walk - Garland/Plantation							GP	$ 18,000				
94	F-180	Parks & Recreation Dir	Rec Center Building Outdoor Signage							GP	$ 13,000				
95	ST-113	Assistant City Manager	Railroad Quiet Zones									GP	$ 799,000		
96	F-079	Finance Director	Driving Range Expansion									ST	$ 432,000		
97	F-120	Parks & Recreation Dir	Girls Softball Restroom Facility									ST	$ 269,000		
98	F-113	Parks & Recreation Dir	YSC Parking at Lake and Oak Drive South - Soccer									GP	$ 221,000		
99	ST-114	Public Works Director	Oak Drive South at Sportsplex									GP	$ 180,000		
100	ST-024	City Engineer	Chestnut Extension									GP	$ 132,000		
101	F-122	Assistant City Manager	Concrete Jasmine Parking Lot									GP	$ 92,000		
102	F-169	Parks & Recreation Dir	Steel Building Cover for Batting Cages at Suggs									GP	$ 54,000		
103	ST-115	Public Works Director	Old Angleton Road Marigold Inter. Ph. 2									GP	$ 25,000		
104	ST-091	Assistant City Manager	Circle Way (Downtown Revitilization Plan)											GO	$ 7,115,000
105	ST-002	Assistant City Manager	Parking Way (Downtown Revitilization)											ST	$ 3,771,000
106	ST-012	City Engineer	S. Hollow Subdivision - Concrete											GO	$ 3,759,000
107	ST-003	Assistant City Manager	That Way (Downtown Revitilization)											GO	$ 3,142,000
108	ST-083	Assistant City Manager	West Way (Downtown Revitilization Plan)											ST	$ 2,732,000
109	F-101	Fire Marshal	Fire Station #3											GO	$ 2,700,000
110	F-119	Parks & Recreation Dir	Dunbar Football Complex											GO	$ 2,579,000
111	ST-103	City Engineer	This Way - FM 2004 to Lake Road											GO	$ 2,388,000
112	ST-085	Assistant City Manager	N. Parking Place (Downtown Revitilization Plan)											GO	$ 1,708,000
113	F-117	Parks & Recreation Dir	Pee Wee/Pixie Complex @ Madge Griffith											GO	$ 1,640,000
114	ST-094	City Engineer	Plantation Drive - Sycamore to Dixie											GO	$ 1,566,000
115	ST-072	City Engineer	Plantation - Sycamore to 332 Turnout 4 Lane											GO	$ 1,552,000
116	ST-13B	City Engineer	Souhern Oaks - North of Willow Drive											GO	$ 1,484,000
117	ST-13A	City Engineer	Southern Oaks - South of Willow Drive											GO	$ 1,459,000
118	F-012	City Manager	City Hall Expansion											GO	$ 1,800,000
119	ST-105	City Engineer	This Way - Lake Road to SH 332/288											GO	$ 1,226,000
120	D-013	City Engineer	Flag Lake Drainage											GO	$ 1,023,000

General Projects Capital Investment Plan

	Proj No.	Staff	Project Description	FY 2015-16	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
121	ST-005	City Engineer	Plantation Drive 2 Lane Bridge						GO $ 964,000
122	F-028	Public Works Director	Service Center Expansion						GO $ 810,000
123	ST-039	City Engineer	North Shady Oaks						GO $ 712,000
124	SW-22	Assistant City Manager	SH 332 Sidewalks (SH 288 to Dixie Dr.) - NEW						GO $ 650,000
125	ST-007	City Engineer	Willenberg Paving						GO $ 599,000
126	ST-073	City Engineer	Medical Dr. - Sea Center to Canna 2 - Lane						GO $ 579,000
127	D-023	Public Works Director	Lake Sealy/Lake Jackson Outfall Ditch						GO $ 549,000
128	SW-017	Parks & Recreation Dir	Connect Dow Centennial Trail to Wilderness						GO $ 540,000
129	SW-019	Parks & Recreation Dir	Dow Centennial Trail Expansion						GO $ 540,000
130	ST-035	City Engineer	Oleander - Hickory to Maple						GO $ 539,000
131	ST-029	City Engineer	Hickory - Mimosa to Oleander						GO $ 504,000
132	ST-045	City Engineer	Forest Oaks Lane						GO $ 481,000
133	ST-078	City Engineer	S. Yaupon - Walnut to Oleander						GO $ 452,000
134	SW-020	Parks & Recreation Dir	Complete Mall to College Trail						GO $ 432,000
135	ST-036	City Engineer	Bois D Arc						GO $ 410,000
136	ST-038	City Engineer	Pin Oak						GO $ 397,000
137	ST-032	City Engineer	Lotus - Hickory to past S. Yaupon						GO $ 369,000
138	F-240	Parks & Recreation Dir	Locker Room Locker Renovation						GO $ 256,000
139	ST-006	City Engineer	Balsam Paving						GO $ 227,000
140	ST-081	City Engineer	Plantation Magnolia to SH 332 Turnout						GO $ 221,000
141	D-040	Public Works Director	Sycamore and Ditch 9 Crossing						GO $ 105,000
142	F-265	Assistant City Manager	Replace City Hall Roof						GO $ 80,000
143	F-266	Assistant City Manager	Replace Library Roof						GO $ 115,000
144	F-267	Assistant City Manager	Replace Civic Center Roof						GO $ 165,000
145	F-226	Public Works Director	Sign Shop Improvements						GO $ 32,000
			General Project Total	$ 1,330,000	$ 4,116,000	$ 4,541,000	$ 2,893,000	$ 2,312,000	$ 52,372,000

FUNDING SOURCE		FY 2014-15	1-2 Years	3-5 Years	6-10 Years	10+ Years	Future Bond
GP:	General Project Fund	GP $ 1,115,000	GP $ 3,698,000	GP $ 3,223,000	GP $ 2,279,000	GP $ 1,611,000	GP $ -
GO:	General Obligation Funds	GO $ -	GO $ -	GO $ -	GO $ -	GO $ -	GO $ 45,869,000
CO:	Certificates of Obligation	CO $ -	CO $ -	CO $ -	CO $ -	CO $ -	CO $ -
ST:	Ecomomic Development (Half Cent Sales Tax)	ST $ 215,000	ST $ 418,000	ST $ 1,318,000	ST $ 614,000	ST $ 701,000	ST $ 6,503,000
OT:	Other	OT $ -	OT $ -	OT $ -	OT $ -	OT $ -	OT $ -
	Total Revenue Sources	**$ 1,330,000**	**$ - $ 4,116,000**	**$ 4,541,000**	**$ 2,893,000**	**$ 2,312,000**	**$ 52,372,000**

City of Lake Jackson, Texas
Capital Improvement Program

F-250	City Wide Radio Project	GP

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		965,000	**965,000**
Total		965,000	965,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		
Submitted	2014		

Assigned: Police Chief

Funding: General Projects Fund

Justification

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

Supplemental Information:

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

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

Estimated Useful Life of Capital Investment: 10 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-231	Recreation Center A/C Roof Tops	ST

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :

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

Estimated Project Cost:

	Original	Revised
Design	14,000	14,000
Construct	158,000	158,000
Other		0
Total	172,000	172,000

Base CCI	256.3	Increase	1.00
Current CCI	256.3		

Assigned: Parks & Recreation Director

Funding: Economic Development Sales Tax

Justification

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

Supplemental Information:

(**Impact of capital investment on operating budget:** ($1,000) annually

Estimated Useful Life of Capital Investment: 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-230	Replace Fire Bunker Gear & Air Packs	GP

Project Type	Other
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
	No						
Design	0						
Construct	0						
Other	60,000	105,000	124,000	134,000	108,000		531,000

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		475,000	**488,000**
Total		475,000	488,000
Base CCI	249.5	Increase	1.03
Current CCI	256.3		
Submit Date	2014		

Assigned: Fire Marshal

Funding: General Projects Fund

Justification

Supplemental Information:

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

Impact of capital investment on operating budget: $5,000 annual increase over next ten years. Total $50k annually

Estimated Useful Life of Capital Investment: Bunker Gear 10 Years / Air Packs 12 - 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

D-041	Eastside Drainage Study	GP

Project Type	Drainage
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :

Develop and produce a comprehensive drainage analysis and conceptual hydraulic plan of the Lake Bend Drainage Watershed area for the upstream Eastside Lake Jackson residential zone and the downstream Westside Clute Lake Bend development zone and other downstream residential outfalls.

Estimated Project Cost:		Original	Revised
Design		150,000	150,000
Construct			0
Other			0
Total		150,000	150,000
Base CCI	255.1	Increase	1.00
Current CCI	255.1		

Assigned: City Engineer

Funding: General Projects Fund

Justification

Increased street flooding events of the neighborhood in normal rainfall intensities created by the original substandard drainage system design and the deterioration of the downstream outfall drainage storage and capacity of watershed development. This has made it necessary to backtrack the entire reach to identify the major the problem spots in the system and possible improvement and options to resolve the flooding issues.

Supplemental Information:

The project seeks to request for a proposal from a drainage consultant to provide this service and deliverable.The scope of the work will be developed by engineering staff in conjunction with the consultant. The resulting fee is being estimated as budgeted but final fees and possible cost sharing partnering with impacted agencies has been left open for future determination.

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

City of Lake Jackson, Texas
Capital Improvement Program

F-263	Parks and Recreation Master Plan	GP

Project Type	Other
Strategic Plan	Enhance Quality of Life

Financial Plan

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

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		75,000	**75,000**
Total		75,000	75,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		

Assigned: Parks & Recreation Director

Funding: General Projects Fund

Justification

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

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: N/A

City of Lake Jackson, Texas
Capital Improvement Program

ST-117	Creekside Estate Subdivision Bridge	GP

Project Type	Streets
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :

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

Estimated Project Cost:	Original	Revised
Design		0
Construct	70,000	70,000
Other		0
Total	70,000	70,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

Year 1 paid.

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

Estimated Useful Life of Capital Investment: 50 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-246	Backhoe Purchase	GP

Project Type	Fac-Golf
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		55,000	**55,000**
Total		55,000	55,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		
Submitted	2014		

Assigned: Finance Director

Funding: General Projects Fund

Justification

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

Supplemental Information:

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

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

Estimated Useful Life of Capital Investment: 10 Years

City of Lake Jackson, Texas
Capital Improvement Program

ST-120	CR 223 Project Share to County	GP

Project Type	Streets
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt	No						
Design	0						
Construct	0	50,000					
Other	0						

Description :

City's cost share to repave CR 223 outside of the city limits.

Estimated Project Cost:		Original	Revised
Design			0
Construct		50,000	50,000
Other			0
Total		50,000	50,000
Base CCI	255.1	Increase	1.00
Current CCI	255.1		

Assigned: City Engineer

Funding: General Projects Fund

Justification

This road is used as the main route for the City's sanitation vehicles to drive to the landfill. The frequent travel of the sanitation vehicles has helped contribute to the wearing of the road.

Supplemental Information:

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

City of Lake Jackson, Texas
Capital Improvement Program

OT-1	Transit Annually	GP

Project Type	Other
Strategic Plan	Enhance Quality of Life

Financial Plan

	Prior Years	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt	No						
Design							
Construct	0						
Other	200,000	50,000	100,000	150,000	250,000		750,000

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		50,000	**52,000**
Total		50,000	52,000
Base CCI	249.5	Increase	1.03
Current CCI	256.3		
Submitted	2014		

Assigned: City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: N/A

City of Lake Jackson, Texas
Capital Improvement Program

F-15	Air Conditioning Replacement	GP

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Year	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt Issuance	No						
Design	0						
Construct	30,000	40,000	80,000	120,000	160,000		430,000
Other	0						

Description :

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

Estimated Project Cost:		Original	Revised
Design			
Construct		40,000	40,000
Other			
Total		40,000	40,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

Impact of capital investment on operating budget: None

Estimated Useful Life of Capital Investment: 15 Years

City of Lake Jackson, Texas
Capital Improvement Program

F-209	Recreation Center Gym & Pool Lighting	ST

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt	No						
Design	0						
Construct	0	40,000					
Other	0						

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct		40,000	40,000
Other			0
Total		40,000	40,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		

Assigned: Parks & Recreation Director

Funding: Economic Development Sales Tax

Justification

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

Supplemental Information:

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

Estimated Useful Life of Capital Investment: 20 years

City of Lake Jackson, Texas
Capital Improvement Program

F-223	Council Chamber Renovations	GP

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan

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

Description :

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

Estimated Project Cost:		Original	Revised
Design			0
Construct		29,000	29,000
Other			0
Total		29,000	29,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		

Assigned: City Secretary

Funding: General Projects Fund

Justification

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

Supplemental Information:

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

Impact of capital investment on operating budget: None

Estimated Useful Life of Capital Investment: 20+ years

City of Lake Jackson, Texas
Capital Improvement Program

F-252	Dog Park	GP

Project Type	Facility
Strategic Plan	Enhance Quality of Life

Financial Plan

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

Description :

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

Estimated Project Cost:		Original	Revised
Design		25,000	25,000
Construct		200,000	200,000
Other			0
Total		225,000	225,000
Base CCI	256.3	Increase	1.00
Current CCI	256.3		
Submitted	2015		

Assigned: Parks & Recreation Director

Funding: General Projects Fund

Justification

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

Supplemental Information:

My recommendation for the relocation of the skate park would be to a location where the concrete pad for the skate park could later be converted to a sport court surface to accommodate Pickle ball and other sport court surface games.

Impact of capital investment on operating budget: TBD

Estimated Useful Life of Capital Investment: TBD

City of Lake Jackson, Texas
Capital Improvement Program

DEMO	Demo of Condemned Buildings	GP

Project Type	Drainage
Strategic Plan	Maintain Infrastructure

Financial Plan

	Prior Years	Projected FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	Total
Debt Issuance	No						
Design	0						
Construct	0						
Other	75,000	20,000	40,000	60,000			195,000

Description :

Housing demolition.

Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	20,000	**21,000**
Total	20,000	21,000

Base CCI	249.5	Increase	1.03
Current CCI	256.3		

Assigned: Public Works Director

Funding: General Projects Fund

Justification

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

Supplemental Information:

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

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

Estimated Useful Life of Capital Investment: N/A

City of Lake Jackson, Texas
Capital Improvement Program

OT-02	LJ Market Study	GP

Project Type	Other
Strategic Plan	Enable Growth

Financial Plan

	Prior Years	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt	No						
Design	0						
Construct	0						
Other	0	20,000					

Description :

As part of their efforts to promote economic growth and market Lake Jackson, the LJDC has been working with staff to select a consultant to perform an economic development study for the City. This study will include the collection of market data, a competitive assessment for the City, and an examination of residential development.

Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		70,000	**70,000**
Total		70,000	70,000
Base CCI	255.1	Increase	1.00
Current CCI	255.1		

Assigned: City Manager

Funding: General Projects Fund

Justification

In an effort to better promote economic growth and market Lake Jackson, the LJDC would like to have a study conducted to collect infomration that can be used to create marketing materials and attract more development to the area.

Supplemental Information:

$50,000 budgeted in non-departmental for balance of project.

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

Utility Projects provides funding for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in this fund are transfers from the Utility Fund and interest income and in rare cases from the General Fund. It is the policy of the City to transfer positive budget variances in the Utility Fund to the Utility Projects Fund, once the minimum Utility Fund balance is achieved.

A fund balance of $500,000 is the regular goal for this fund. Based on our FY 2014-15 budget the balance available will be $676,181. At the April 14, 2015 capital projects workshop City Council proposed no projects to be funded from the fund in 2015-2016. The balance would be held to respond to emergency repairs.
The Council did discuss the possibility of a series of revenue bonds over the next 5 years to address the backlog of utility projects.

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

UTILITY PROJECTS FUND
Vision Process

One of the FY2006-07 goals set by City Council was to:

Reorganize C.I.P. Document

- break into maintenance and capital
- prioritizing items
- modify timelines (1 yr, 3-5, 5-10, 10+)

This goal was under the objective to “Reorganize CIP document to better prioritize projects”. This was under the Vision Element to “Maintain Infrastructure”.

This goal was accomplished in large part as the result of an April 9, 2007 C.I.P. Workshop with City Council. Working with staff, City Council rated and prioritized projects in two areas; “Capital” and “Maintenance Projects”. Those were then combined into one set of priorities. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years, and “future bond issues.” In April of 2015, City Council held its ninth annual C.I.P. Workshop to continue the efforts of its visioning process.

IMPACT ON OPERATING BUDGET

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

UTILITY PROJECTS FUND

Anticipated Cash Flow

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

EXPENDITURES	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ACTUAL 2013 - 14	ESTIMATED 2014 - 15	ADOPTED 2015 -16
Previously Approved Projects	$ 245,707	$ 94,355	$ 439,964	$ 316,303	
Additional Proposed Projects					$ 0
Total Expenditures	**$ 245,707**	**$ 94,355**	**$ 439,964**	**$ 316,303**	**$ 0**
Ending Cash Balance	**$ 943,964**	**$ 1,029,161**	**$ 890,484**	**$ 675,181**	**$ 676,181**

UTILITY PROJECTS FUND
Project History and Additional Adopted Projects

EXPENDITURES	BUDGET YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ACTUAL 2013 - 14	ESTIMATED 2014 - 15	ADOPTED 2015-16	PROJECT TOTALS
WATER PROJECTS:									
Meter Replacement Program	02-09	811,000	735,240			109,936			845,176
Driveway replacements	11-12			119,214					119,214
Hwy 332 waterline upsizing	11-12			35,218					35,218
Fence at Beechwood Tower	12-13	38,000			17,000				17,000
HWY 332 Balsam tower water mai	12-13	125,000				90,800			90,800
Ground Storage Tank Maint	12-13	42,000			35,010				35,010
Effluent diversion to Dow				29,220					29,220
Drought related driveway repairs		124,500				124,428			124,428
Scada Radio	14-15	95,000					129,553		129,553
Copper treatment	14-15	82,000					53,750		53,750
Chlorine Addition	14-15	55,000					48,000		48,000
Ground Storage Level Transmitters	14-15	50,000					35,000		35,000
Ground Storage Tank Access	14-15	25,000					20,000		20,000
Total Water Projects		1,447,500	735,240	183,652	52,010	325,164	286,303		1,582,369
SEWER PROJECTS:									
smoke test residential houses-	12-13	10,000				0			0
Lift Station 9A	12-13	20,000			19,500				19,500
Waterline at Dow Tower	12-13	40,000			22,845				22,845
Palm Lane Sewer						114,800			114,800
N Shady Oaks /plantation	14-15	32,000					30,000		30,000
Total Sewer Projects		102,000	0	0	42,345	114,800	30,000		187,145
OTHER PROJECTS / EQUIPMENT :									
Wastewater Lab A/C	11-12	65,000		62,055					62,055
Total Other Projects / Equipment		65,000	0	62,055	0	0	0		62,055
Total Water and Sewer Projects		1,614,500	735,240	245,707	94,355	439,964	316,303		1,831,570
New Projects for 2015-2016									
none									0
Total Adopted Projects									0
Total Expenditures		$ 1,614,500	$ 735,240	$ 245,707	$ 94,355	$ 439,964	$ 316,303	$ -	$ 1,831,570

UTILITY PROJECTS CAPITAL IMPROVEMENT PLAN

This plan is designed to set Capital Project priorities for the future, and to designate projects that will soon need to appear on the plan. This plan includes projects that may be funded from several sources, including bond issues.

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

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

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

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

Utility Projects Capital Investment Plan

	CC Rating	Proj No.	Vision Element	Staff	Project Description	FY 2015-16		1-2 Years		3-5 Years		6-10 Years		10+ Years		Future	
1	3.00	SEW-090	Enable Growth	Public Works Director	Extension of Sewer to Airport	RB	$ 3,000,000										
2	3.00	SEW-090	Enable Growth	Public Works Director	Extension of Sewer to Airport	ST	$ 1,500,000										
3		SEW-087	Maintain Infrastructure	Public Works Director	Renovation of Lift Station 25			RB	$ 432,000			RB	$ 429,000				
4		SEW-96	Maintain Infrastructure	Public Works Director	Plantation Drive Sewer			RB	$ 328,000								
5		SEW-93	Maintain Infrastructure	Public Works Director	Huisache Sewer			RB	$ 298,000								
6		SEW-95	Maintain Infrastructure	Public Works Director	Lift Station No. 6			RB	$ 276,000								
7		SEW-92	Maintain Infrastructure	Public Works Director	Persimmon, 100 Block			RB	$ 230,000								
8		SEW-94	Maintain Infrastructure	Public Works Director	Lift Station No. 7			RB	$ 225,000								
9		SEW-068	Maintain Infrastructure	Public Works Director	Azalea			RB	$ 120,000								
10		SEW-072	Maintain Infrastructure	Public Works Director	Clover Sewer Line Replacement			RB	$ 120,000								
11		SEW-081	Maintain Infrastructure	Public Works Director	Pin Oak / Pin Oak Court			RB	$ 120,000								
12		WAT-034	Maintain Infrastructure	Public Works Director	Meter Replacement (every other year)			UP	$ 120,000	UP	$ 120,000	UP	$ 120,000	UP	$ 120,000		
13		WAT-091	Maintain Infrastructure	Public Works Director	Persimmon			RB	$ 100,000								
14		SEW-083	Maintain Infrastructure	Public Works Director	Shady Oaks Lane			RB	$ 90,000								
15		WAT-086	Maintain Infrastructure	Public Works Director	Ironwood			RB	$ 90,000								
16		WAT-013	Maintain Infrastructure	Public Works Director	Clover			RB	$ 80,000								
17		SEW-97	Maintain Infrastructure	Public Works Director	Sycamore Sewer			RB	$ 40,000								
18		WAT-134	Enable Growth	Public Works Director	Oak Drive Elevated Tank					RB	$ 2,400,000						
19		WAT-138	Enable Growth	Public Works Director	New Water Well					RB	$ 950,000						
20		WAT-043	Maintain Infrastructure	Public Works Director	Repaint Tanks (every 3rd year)					RB	$ 540,000	RB	$ 1,080,000	RB	$ 540,000		
21		WAT-118	Maintain Infrastructure	Public Works Director	Forest Drive, 200 & 300 blocks					RB	$ 300,000						
22		SEW-006	Maintain Infrastructure	Public Works Director	Center Way - Narcissus to End Going East					RB	$ 220,000						
23		WAT-049	Maintain Infrastructure	Public Works Director	Chestnut 100 & 200 Blocks					RB	$ 160,000						
24		WAT-047	Maintain Infrastructure	Public Works Director	Carnation 100-300 Block					RB	$ 160,000						
25		WAT-016	Maintain Infrastructure	Public Works Director	Center Way - Narcissus to Sycamore					RB	$ 90,000						
26		WAT-116	Maintain Infrastructure	Public Works Director	Garland Court					RB	$ 70,000						
27		WAT-058	Maintain Infrastructure	Public Works Director	Sweetgum Ct.					RB	$ 70,000						
28		WAT-112	Maintain Infrastructure	Public Works Director	Jasmine 400 Block					RB	$ 50,000						
29		WAT-075	Maintain Infrastructure	Public Works Director	Crepe Myrtle Ct.					RB	$ 40,000						
30		WAT-017	Maintain Infrastructure	Public Works Director	Oyster Creek Court					RB	$ 40,000						
31		WAT-051	Maintain Infrastructure	Public Works Director	Leeder Ct.					RB	$ 30,000						
32		SEW-073	Maintain Infrastructure	Public Works Director	Forest Lane / Forest Court					RB	$ 30,000						
33		WAT-135	Maintain Infrastructure	Public Works Director	Water Well Replacement (every 4th year)							RB	$ 1,608,000	RB	$ 536,000		
34		SEW-089	Maintain Infrastructure	Public Works Director	Replacement of LS 25 Forcemain							RB	$ 1,072,000				
35		SEW-091	Maintain Infrastructure	Public Works Director	DCWRC 20YR Rehab (add detail)							RB	$ 861,000				
36		SEW-088	Maintain Infrastructure	Public Works Director	Local Lift Station Renovations (every 4th year)							RB	$ 612,000	RB	$ 255,000		
37		WAT-084	Maintain Infrastructure	Public Works Director	Huisache							RB	$ 377,000				
38		WAT-054	Maintain Infrastructure	Public Works Director	Petunia							RB	$ 243,000				
39		SEW-076	Maintain Infrastructure	Public Works Director	Laurel							UP	$ 135,000				
40		SEW-079	Maintain Infrastructure	Public Works Director	Persimmon							UP	$ 134,000				
41		WAT-059	Maintain Infrastructure	Public Works Director	Sycamore 100 block							UP	$ 133,000				
42		SEW-074	Maintain Infrastructure	Public Works Director	Hyacinth							UP	$ 120,000				
43		SEW-082	Maintain Infrastructure	Public Works Director	Redbud Lane							UP	$ 115,000				
44		SEW-070	Maintain Infrastructure	Public Works Director	Cardinal							UP	$ 110,000				
45		WAT-014	Maintain Infrastructure	Public Works Director	Hyacinth							UP	$ 81,000				
46		WAT-048	Maintain Infrastructure	Public Works Director	Blackgum Court							UP	$ 79,000				
47		SEW-085	Maintain Infrastructure	Public Works Director	Willow Court							UP	$ 71,000				

Utility Projects Capital Investment Plan

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

Utility Projects Capital Investment Plan

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

FUNDING SOURCE		FY 2015-16		1-2 Years		3-5 Years		6-10 Years		10+ Years		Future Bond	
UP:	Utility Projects Fund	UP	$ -	UP	$ 120,000	UP	$ 120,000	UP	$ 1,258,000	UP	$ 2,940,000	UP	$ 170,000
RB:	Revenue Bond	RB	$ 3,000,000	RB	$ 2,549,000	RB	$ 5,150,000	RB	$ 6,442,000	RB	$ 6,626,000	RB	$ 5,990,000
ST:	Ecomomic Development (Half Cent Sales Tax)	ST	$ 1,500,000	ST	$ -	ST	$ -	ST	$ -	ST	$ -	ST	$ -
	Total Revenue Sources		$ 4,500,000		$ 2,669,000		$ 5,270,000		$ 7,700,000		$ 9,566,000		$ 6,160,000

City of Lake Jackson, Texas
Capital Improvement Program

SEW-90	Extension of Sewer to Airport	RB

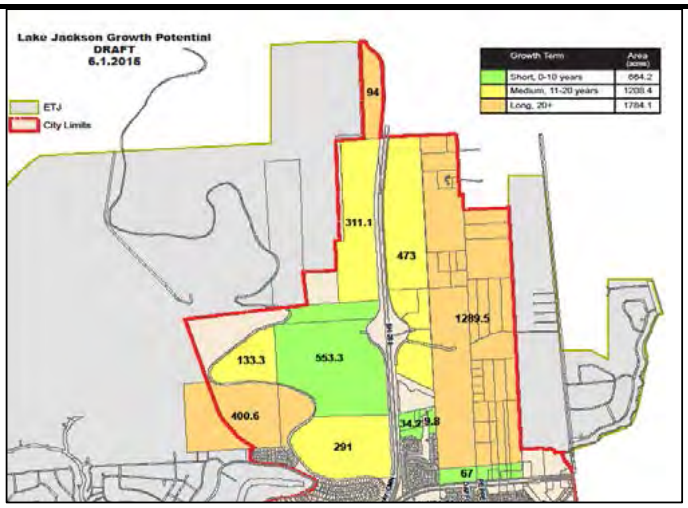
Project Type	Sewer
Strategic Plan	Enable Growth

Financial Plan

	Prior Years	Projected					Total
		FY 15-16	1-2 YRS	3-5 YRS	6-10 YRS	10+ YRS	
Debt	Yes						
Design	0	400,000					
Construct	0	3,800,000					
Other	0	300,000					

Description :

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



Estimated Project Cost:

	Original	Revised
Design	400,000	400,000
Construct	3,800,000	3,800,000
Other	300,000	300,000
Total	4,500,000	4,500,000

Base CCI	254.3	Increase	1.00
Current CCI	254.3		

Assigned: Public Works Director

Funding: Revenue Bond
Half-Cent Sales Tax Fund

Justification

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

Supplemental Information:

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

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

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

Through the Master Plan process, future major capital projects were identified.

As we finish this Master Plan cycle and begin the process of updating the next Master Plan, it is interesting to note that we have or are completing most of the long term projects called for in the 1995 plan.

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

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

A. Extension of Water & Sewer to Airport

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

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

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

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

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

B. Northeast Lake Jackson

In 1996 voters approved, among other things, a project to allow sewer service to the F.M. 2004 corridor east of N. Yaupon by providing sewer service to properties along FM 2004 east of N. Yaupon to the Old Angleton Road. This project replaced an inadequate private system. This project was completed in 2009.
Yaupon Water Main Extension $200,000 (CIP Project Wat-44)
Yaupon Sewer Main Extension $320,000 (CIP Project Sew-50)

In 2009 over 300 acres on the eastern portion of this area was donated by Dow to U.S. Fish and Wildlife. This obviously removes this property from future development and may impact the ability to develop adjoining properties in this area. Currently a developer is looking at putting in a 420 unit multi-family project on 31 acres north of FM2004 near CR288.

C. Northwest Lake Jackson

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

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

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

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

The following were the initial estimates to develop the Alden S/D. This plan is undergoing substantial revisions to meet market conditions and to adjust to the proposed FEMA Flood Maps.

<u>Alden:</u>

- 990 acre mixed use development
- Approximately 1,300 + single family lots
- Housing Price Range: $150,000 - $275,000 (in 2009 $)
- Projected to add over $450 million in value (in 2009 $) once built out
- 200 acres of detention
- The project will be phased over a 10-15 year period (depending on economy)
- A Municipal Management District (MMD) was created by Texas Legislature in 2009
- The City has revised its Planned Unit Development (PUD) ordinance to accommodate this type of development
- Developers will seek a Tax Incremental Reinvestment Zone (TIRZ) to help pay for Infrastructure development
- Commercial area will not exceed 213 acres
- Multi-family is "capped" at 630 units
- The MMD will provide water, sewer, and drainage specific to the project
- Current cost estimates to develop the property range from $36 to $40 million:
  - water $3.5 million

- sewer $7.0 million
- drainage $12.4 million
- detention $13.2 million
- other items under consideration:
    *fire station $2 million
    *water tower $2.4 million

Overall, based on preliminary estimates the overall project will cost $95,176,978 to develop. The developer is expected to pay $45,079,743of the costs, the MMD (taxed collected on resident in the MMD) is expected to provide $40,170,715, and the TIRZ (city is being asked to reimburse 100% of the increment in taxes over the current base to the project) is expected to fund the remaining $9,926,520.

It is important to note that these are preliminary estimates are based on 2009 dollars.

In the 2009 legislative session, a Municipal Management District (MMD) was authorized for the Alden Development.

The next steps for this project are:

- Submit PUD application in accordance with new ordinance
- Submit Special District application for TIRZ in accordance with the adopted policy for use of special districts and incentives.

As noted, this development will have a major impact on the Brazoria County Airport and the surrounding properties.

With the extension of water & sewer to the airport/Alden, development of The Alden Subdivision should begin in the next 18-24 months. Recent announcements of industrial expansion appear to be finally moving this project forward.

D. Upper Bastrop Bayou Watershed Drainage Project - $17,000,000 project has been placed on indefinite hold because of regional politics. At this point development north of FM 2004 will likely be on a parcel by parcel basis. Again, some 300 acres has been donated to U.S. Fish and Wildlife.

E. Extension of Yaupon North of FM 2004 - $4,000,000 extension of Yaupon from FM 2004 to the interchange on SH 288 north of FM 2004.

3. Downtown Improvement:

A. Downtown Drainage Outfall #3 Improvement - was completed in FY99-00. This project increased the outfall under SH332 in the vicinity of Compass Bank and the new Civic Center. This project was part of a $6.35 million bond issue approved by the voters on May 3, 1997.

B. The Civic Center and Civic Center Plaza were completed in 2000 using 1/2 cent sales tax proceeds at a cost of just over $4 million.

C. Downtown Revitalization - a multi-phase project to redevelop our downtown streets has been adopted by City Council. This 15-year plan will cost approximately $26 million to complete and will be funded mostly

by using 1/2¢ optional sales tax. The first phase (Oak Drive) was completed in FY06-07, at a cost of $2.3 million (this included some additional funding from CDBG and CMAQ grants). In FY 08-09, $600,000 was approved to engineer and design the next significant phase of this project (which includes portions of This Way, That Way and Circle Way). A $5 million Certificate of Obligation was approved in the FY09-10 budget and the bonds were sold. Construction was completed in the summer of 2013. The third phase (South Parking Place) $2 million Certificate of Obligation funding was sold in March 2013. Work should begin in late 2015.

4. SH 288/332 Freeway Design Resolution - The State of Texas completed (Spring 2012) constructing its $85 million in major improvements along SH288/332. This multi-year project included grade separations at This Way, Oak Drive and Plantation Drive. Also, TxDOT widened FM2004 from SH288 to Bus 288 from 2 lanes to 4 lanes. This included an overpass over the Old Angleton Road and Missouri Pacific Rail line. This project was completed in May, 2011.

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

The Next 20 Years

We are completing work on our next 20 year update of our Master Plan. The firm of Kendig-Keast has been retained to facilitate the development of our next Master Plan. Council has authorized $220,000 for this update.

When this plan is complete sometime in late 2015, a new set of long-term goals will be established and capital projects will be identified to address those goals and our coming growth through 2035.

Economic Development Funds

Lake Jackson

City of Enchantment

ECONOMIC DEVELOPMENT FUND

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

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

Recreation Center - Opened May of 1998. This fund is providing the money for debt service payments on the $7.3M Certificates of Obligation which were issued to fund the construction of "The Recreation Center-Lake Jackson". Additionally, this fund directly paid $288,801 in architect fees and provides an annual subsidy of $350,000 to the General Fund for the operation of the facility. The board has also approved providing $600,000 in repairs to the center over a 2 year period, FY11-12 and FY12-13. Additional repairs (to the HVAC and ventilation sock) of $188,000 were included in the FY13-14 LJDC budget. In FY2014-15, $249,620 was provided for Recreation Center improvements. In FY15-16, $218,000 is budgeted to finish the various A/C repairs at the center and to improve Natatorium and Gym lighting (LED).

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

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

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

Golf Course - This fund provided $350,000 to pay for the service of the golf course architect. Additionally, the Lake Jackson Development Corporation has approved providing an annual subsidy of up to $550,000 for Golf Course debt service through the 2022-23 fiscal year. The Wilderness Golf Course opened to the public in May 2004. The Lake Jackson Development Corporation has recommended, and City Council approved $150,000 be budgeted through the 2014-15 fiscal year to provide a contingency for golf course operational expenses. In FY2015-2016, this contingency is proposed to become $250,000 annually.

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

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

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

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

Park/Golf Course Projects - The LJDC funded $126,395 in FY13-14 and $449,620 in FY14-15 to fund various parks and golf course project. In FY2015-16, $215,000 is being budgeted mainly for Recreation Center improvements.

Airport/Alden Business Park - We have proposed the Gulf Coast Airport and Lake Jackson Business Park. In FY2013-14, $1.5 million in debt was sold to help extend water to the airport. This debt will be combined with $1 million in revenue bonds sold in 2014 to fund the initial $2.5 million water system to service the airport and the several hundred acres of potential business park located east and south of airport.

Also, Council has designated $4.5 million to provide sewer service to this area. $3 million will come from revenue bonds. $1.5 million will come from the LJDC. These bonds will be sold in late 2015.

The initial impetus for the utility extension was to provide water to the county airport. Brazoria County has built a new terminal building and their current well and septic system is inadequate. The County has donated a 4 acre site for us to place the new water facilities.

We have been in discussions with the Wayne Scott Unit of the Texas Department of Criminal Justice (TDCJ) located just west of the proposed Alden Subdivision to provide water and sewer service to them as well. We have secured an agreement with them. They will be an important customer for us in this area that will help make this utility expansion affordable.

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

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

HEB & Dow Texas Innovations Center - The LJDC sold $5.5 million in certificates of obligations in late 2014 to fund public infrastructure improvements for the redevelopment of Oak Woods and the HEB project ($3 million) and the Dow Texas Innovations Center ($2.5 million). The HEB project is complete. Dow will begin moving employees into their new administrative building this summer. The two research and development buildings are still under construction and should open in 2016.

ECONOMIC DEVELOPMENT FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 2,292,698**	**$ 2,412,766**	**$ 2,412,766**	**.$ 1,932,041**
Revenues				
Half Cent Sales Tax	$ 2,752,237	$ 2,783,000	$ 3,051,207	$ 3,135,000
Interest Income	13,761	8,000	8,000	10,000
	$ 2,765,998	**$ 2,791,000**	**$ 3,059,207**	**$ 3,145,000**
Total Resources	**$ 5,058,696**	**$ 5,203,766**	**$ 5,471,973**	**$ 5,077,041**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Transfer to Econ. Devl. Debt Serv.	$ 1,159,135	$ 1,551,615	$ 1,551,614	$ 1,502,812
New Bond issue - Sewer to Airport				200,000
Natatorium Ventilation Sock	27,055	-	-	
A/C Replacement Golf Course	6,970	-	-	
Rec Air Handlers & Controlers	9,380	124,620	154,600	
Replc Locker Rm Plumbing	(300)	-	-	
Rec Center AC Roof Tops	-	175,000	175,000	175,000
Mobile Storage Units	-	-	3,025	
S. Parking Place Design	22,657	65,268	65,268	
This Way - C/Way to 332	-	385,000	385,000	
New Mall Entrance	300,000	-	-	
Expand Rec check-in station	47,401	-	-	
Golf course security system	7,999	-	-	
Bunker renovations	15,351	-	-	
Downtown Maintenance	44,508	50,000	50,000	50,000
Rec Center Natatorium Lighting	-	-	-	40,000
Transfer to Golf Debt Service	505,774	505,425	505,425	498,100
Golf Course Operating	150,000	300,000	300,000	250,000
Transfer to General Fund	350,000	350,000	350,000	350,000
Total Expenditures	**$ 2,645,930**	**$ 3,506,928**	**$ 3,539,932**	**$ 3,065,912**
Ending Fund Balance	**$ 2,412,766**	**$ 1,696,838**	**$ 1,932,041**	**$ 2,011,129**

Lake Jackson Development Corporation Financial Plan

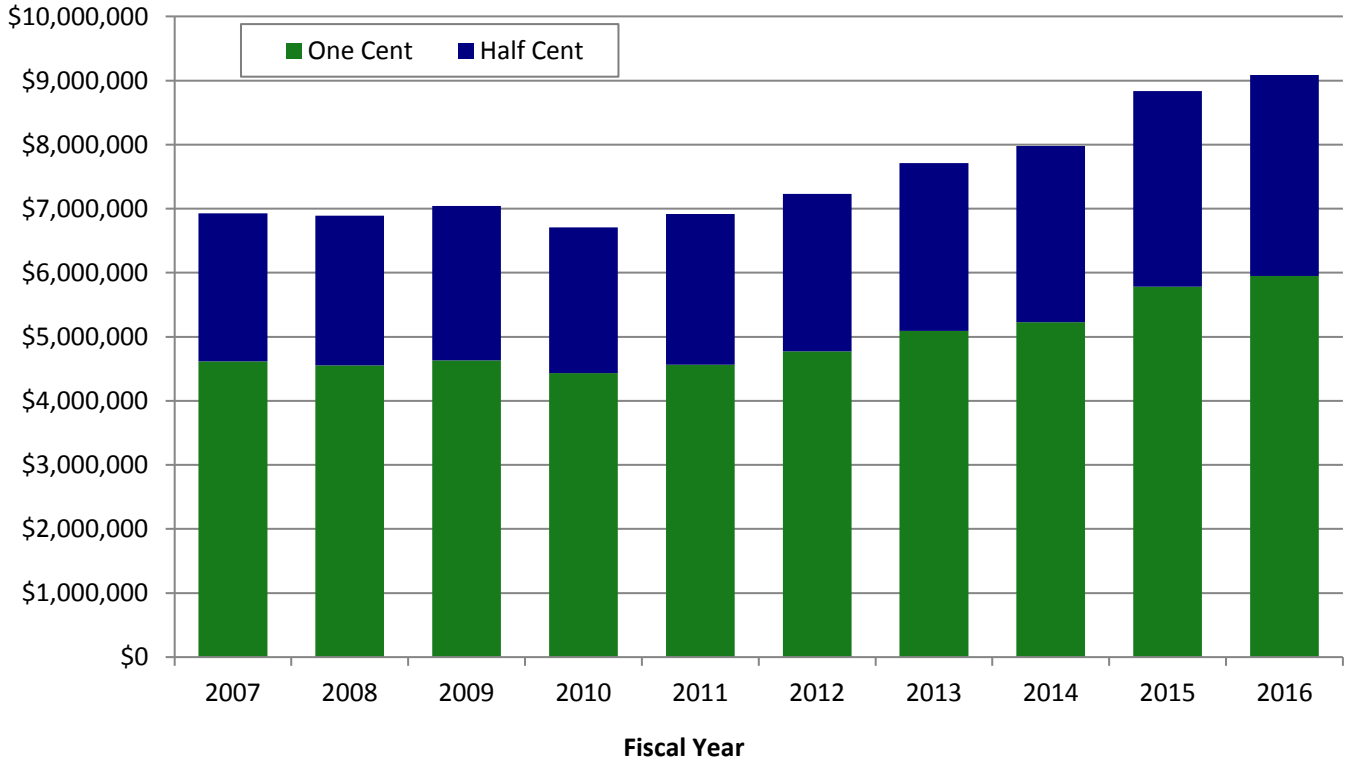
	Actual 2012 - 13	Actual 2013 - 14	Amended 2014 - 15	Projected 2014 - 15	Adopted 2015 - 16	2016 - 17	2017 - 18	2018 - 19
FUND BALANCE	**$2,204,564**	**$2,292,698**	**$2,412,766**	**$2,412,766**	**$1,932,041**	**$2,010,000**	**$2,240,000**	**$2,900,000**
REVENUES								
Half Cent Sales Tax	2,619,312	2,752,237	2,783,000	3,051,207	3,135,000	3,200,000	3,260,000	3,330,000
Interest Income	17,958	13,761	8,000	8,000	10,000	10,000	11,000	15,000
Total Revenues	**$2,637,270**	**$2,765,998**	**$2,791,000**	**$3,059,207**	**$3,145,000**	**$3,210,000**	**$3,271,000**	**$3,345,000**
EXPENDITURES								
Recreation								
Recreation Debt Service	642,764	401,263	384,489	384,489	370,000	350,000		
Transfer to Recreation Operations	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Rec Center HVAC Chiller								
Park Projects for Approval								
Park Projects Previously Approved	437,825	83,536	299,620	329,600	215,000	200,000	200,000	200,000
	1,430,589	**834,799**	**1,034,109**	**1,064,089**	**935,000**	**900,000**	**550,000**	**550,000**
Economic Development								
Downtown Phase 2 -	421,875	413,125	404,375	404,375	400,000	390,000	380,000	370,000
Downtown Phase 3 - S. Parking Place Design	19,312	22,657	65,268	65,268				
This Way - Center Way to 332			385,000	385,000				
Downtown Phase 3 - S. Parking Place		161,833	145,750	145,750	143,750	141,750	139,750	137,750
Downtown PUD HEB - 3 million at 20 yrs			237,750	237,750	222,939	219,942	216,944	213,759
Downtown PUD Dow - 2.5 million at 20 yrs			198,125	198,125	186,123	183,621	181,119	178,460
Downtown Phase 4								
Downtown Maintenance	24,640	44,508	50,000	50,000	50,000	50,000	50,000	50,000
New Mall Entrance		300,000						
Ext of Sewer to Airport - 1.5 million at 10 yrs					200,000	180,000	180,000	180,000
Ext of Water to Airport - 1.5 million at 10 yrs		182,914	181,125	181,125	180,000	175,000	170,000	165,000
	465,827	**1,125,037**	**1,667,393**	**1,667,393**	**1,382,812**	**1,340,313**	**1,317,813**	**1,294,969**
Golf Course								
Golf Course A/C Replacements		6,970		3,025				
Golf Course Video Security System		7,999						
Bunker Renovations		15,351						
Golf Course Debt Service	502,720	505,774	505,425	505,425	498,100	494,600	488,800	477,700
Golf Course Operating Reserve	150,000	150,000	300,000	300,000	250,000	250,000	250,000	250,000
	652,720	**686,094**	**805,425**	**808,450**	**748,100**	**744,600**	**738,800**	**727,700**
Total Expenditures	**2,549,136**	**2,645,930**	**3,506,927**	**3,539,932**	**3,065,912**	**2,984,913**	**2,606,613**	**2,572,669**
Net Revenues (Expenditures)	**88,134**	**120,068**	**(715,927)**	**(480,725)**	**79,088**	**230,000**	**660,000**	**770,000**
ENDING FUND BALANCE	**$2,292,698**	**$2,412,766**	**$1,696,839**	**$1,932,041**	**$2,011,129**	**$2,240,000**	**$2,900,000**	**$3,670,000**
TARGET FUND BALANCE	**1,159,135**	**1,115,739**	**1,551,614**	**1,551,614**	**1,640,313**	**1,267,813**	**1,244,969**	**1,216,031**
Over/ (under) target balance	$1,133,563	$1,297,027	$145,225	$380,427	$370,816	$972,187	$1,655,031	$2,453,969

Rec Center AC
Natatorium Lighting

Increase Fund Transfer

Sales Tax History

	Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
	2007	$4,618,469	$2,309,235	8.37%
	2008	4,553,842	2,337,052	-0.53%
	2009	4,634,553	2,408,688	2.21%
	2010	4,432,443	2,277,196	-4.74%
	2011	4,562,725	2,355,777	3.11%
	2012	4,772,141	2,457,990	4.50%
	2013	5,093,359	2,619,312	6.67%
Actual	2014	5,226,636	2,752,237	3.45%
Projected	2015	5,782,415	3,051,207	10.71%
Budgeted	2016	5,950,000	3,135,000	2.85%



ECONOMIC DEVELOPMENT DEBT SERVICE FUND

The Economic Development Debt Service Fund is used for the accumulation of resources to provide for the payment of principal, interest, and agent fees on debt authorized by the Lake Jackson Economic Development Corporation.

The Economic Development Fund will make a transfer to this fund equal to the required debt service payments.

Current debt includes $5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, $2 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), $1.5 million to fund the expansion of the water lines to the airport, and $3.8 million in refunding bonds. The bonds refunded represent the still outstanding portion of the $7.3 million Certificates of Obligation issued in June, 1996 to provide funding for the construction of the Recreation Center and the $5.95 million Certificates of Obligation issued in November, 1997 to provide funding for the construction of the Youth Sportsplex and Civic Center/Plaza.

In this Budget (FY 15-16) is the recommendation from the Lake Jackson Development Corporation to the City Council to fund the extension of sewer utilities to the northern growth corridor of the city. The extension of utilities will open the area around the airport for commercial and light industrial development. The $1.5 million obligation will be leveraged with $3.5 million in utility revenue bonds.

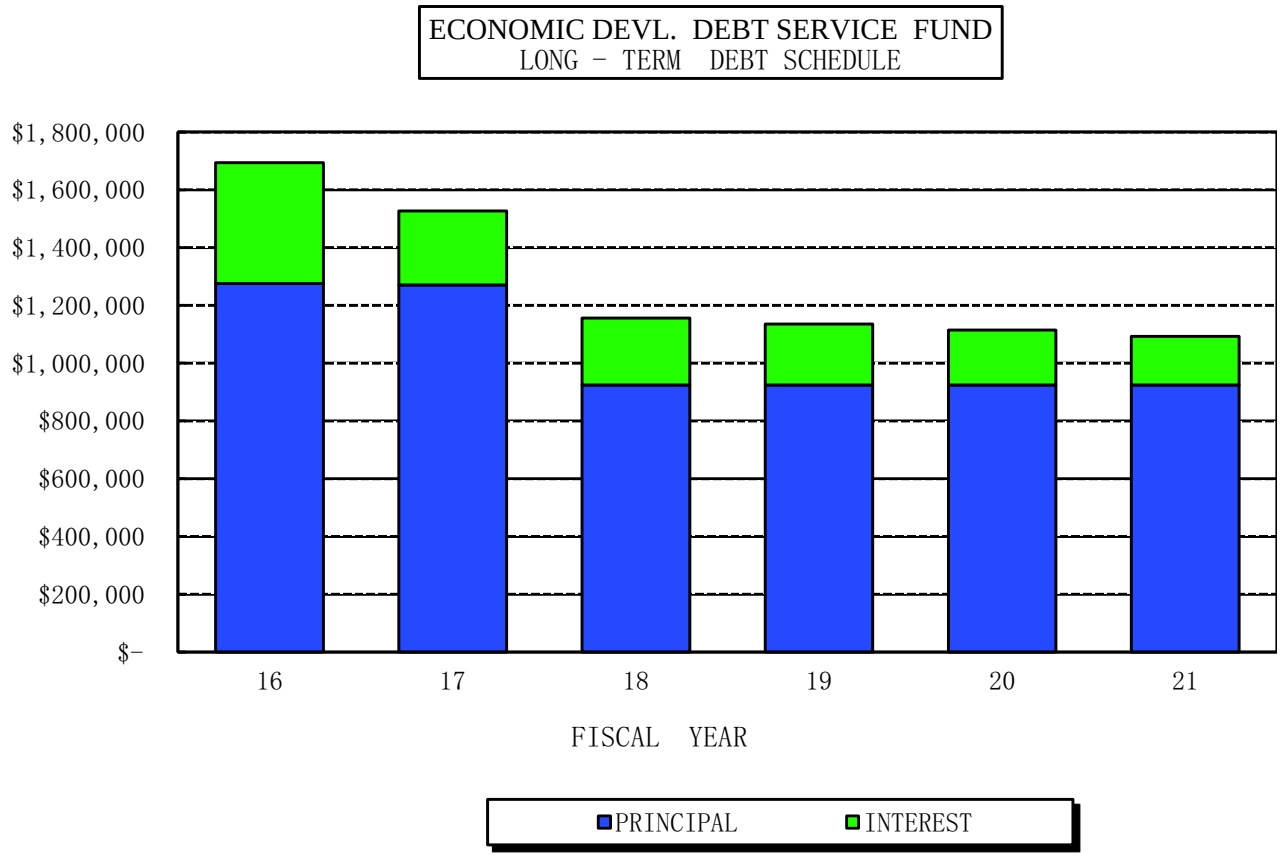
ECONOMIC DEVELOPMENT DEBT SERVICE FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	ADOPTED 2015-16
Fund Balance	**$ 0**	**$ 1,792**	**$ 1,792**	**$ 0**
Revenues				
Transfer from Econ. Devl.	1,159,135	1,557,615	1,557,615	1,702,812
Proceeds from Bonds	1,500,000			
Other Financing Sources	40,920	0	69,571	0
	2,700,055	**1,557,615**	**1,627,186**	**1,702,812**
Total Resources	**$ 2,700,055**	**$ 1,559,407**	**$ 1,628,978**	**$ 1,702,812**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	ADOPTED 2015-16
Principal	$ 863,325	$ 1,132,362	$ 1,132,361	$ 1,276,389
Interest	293,646	419,253	419,254	418,060
Bond Issue Cost	36,679		69,571	
Oper Trnsf/2013 W&S Rev Const Bond	1,504,241			
Paying Agent Fees	372	6,000	7,791	8,363
Total Expenditures	**2,698,263**	**1,557,615**	**1,628,977**	**1,702,812**
Ending Fund Balance	**$ 1,792**	**$ 1,792**	**$ 0**	**$ 0**

CERTIFICATE OF OBLIGATION
DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		ESTIMATED DEBT FISCAL TOTALS		**FISCAL GRAND TOTALS**		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	**PRINCIPAL**	**INTEREST**	**TOTAL**
2015 - 16	1,126,388	368,060	150,000	50,000	**1,276,388**	**418,060**	**1,694,448**
2016 - 17	1,120,407	209,363	150,000	47,250	**1,270,407**	**256,613**	**1,527,020**
2017 - 18	775,000	189,188	150,000	42,000	**925,000**	**231,188**	**1,156,188**
2018 - 19	775,000	173,625	150,000	36,750	**925,000**	**210,375**	**1,135,375**
2019 - 20	775,000	157,875	150,000	31,500	**925,000**	**189,375**	**1,114,375**
2020 - 21	775,000	142,125	150,000	26,250	**925,000**	**168,375**	**1,093,375**
2021 - 22	775,000	126,000	150,000	21,000	**925,000**	**147,000**	**1,072,000**
2022 - 23	775,000	109,375	150,000	15,750	**925,000**	**125,125**	**1,050,125**
2023 - 24	625,000	94,875	150,000	10,500	**775,000**	**105,375**	**880,375**
2024 - 25	625,000	82,375	150,000	5,250	**775,000**	**87,625**	**862,625**
2025 - 26	625,000	69,500			**625,000**	**69,500**	**694,500**
2026 - 27	625,000	56,438			**625,000**	**56,438**	**681,438**
2027 - 28	625,000	43,125			**625,000**	**43,125**	**668,125**
2028 - 29	625,000	29,563			**625,000**	**29,563**	**654,563**
2029 - 30	625,000	15,875			**625,000**	**15,875**	**640,875**
2030 - 31	375,000	7,500			**375,000**	**7,500**	**382,500**
2031 - 32	375,000	4,500			**375,000**	**4,500**	**379,500**
2032 - 33	375,000	1,500			**375,000**	**1,500**	**376,500**
2033 - 34	275,000	0			**275,000**	**0**	**275,000**
TOTAL	12,671,795	1,880,861	1,500,000	286,250	**14,171,795**	**2,167,111**	**16,338,906**



ECONOMIC DEVELOPMENT DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/15	2015-16 PRINCIPAL DUE	2015-16 INTEREST DUE	2015-16 TOTAL DUE
C. O. 2009 Ref	$3,834,632	2.76	2017	$ 696,795	$ 351,389	$ 16,497	$ 367,886
C.O. 2009	$5,000,000	3.84	2029	3,750,000	250,000	145,625	395,625
C.O. 2013	$2,000,000	2.40	2033	1,800,000	100,000	43,750	143,750
C.O. 2013A	$1,500,000	1.98	2023	1,200,000	150,000	28,126	178,126
C.O. 2014	$5,500,000	2.00	2034	5,225,000	275,000	134,062	409,062
C.O. 2015	$1,500,000	PROPOSED		1,500,000	150,000	50,000	200,000
		TOTAL ALL ISSUES		**$ 14,171,795**	**$ 1,276,389**	**$ 418,060**	**$ 1,694,449**

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

C.O. 2009 Refunding:

Certificates of Obligation 1996 - $7,300,000

$7,300,000 to fund the construction of a new Recreation Center

Certificates of Obligation 1997 - $5,950,000

$2,700,000 to fund the construction of the new Youth Sportsplex.

$3,250,000 to fund the construction cost of the new Civic Center and Plaza.

C.O. 2009

$5,000,000 to fund the construction of the Downtown Revitalization Project.

C.O. 2013

$2,000,000 to fund Phase 3 of the Downtown Revitalization Project (S. Parking Place)

C.O. 2013A

$1,500,000 to fund the extension of water to the airport.

C.O. 2014

$5,500,000 to fund incentives agreed upon for the new HEB & Dow facilities.

C.O. 2015

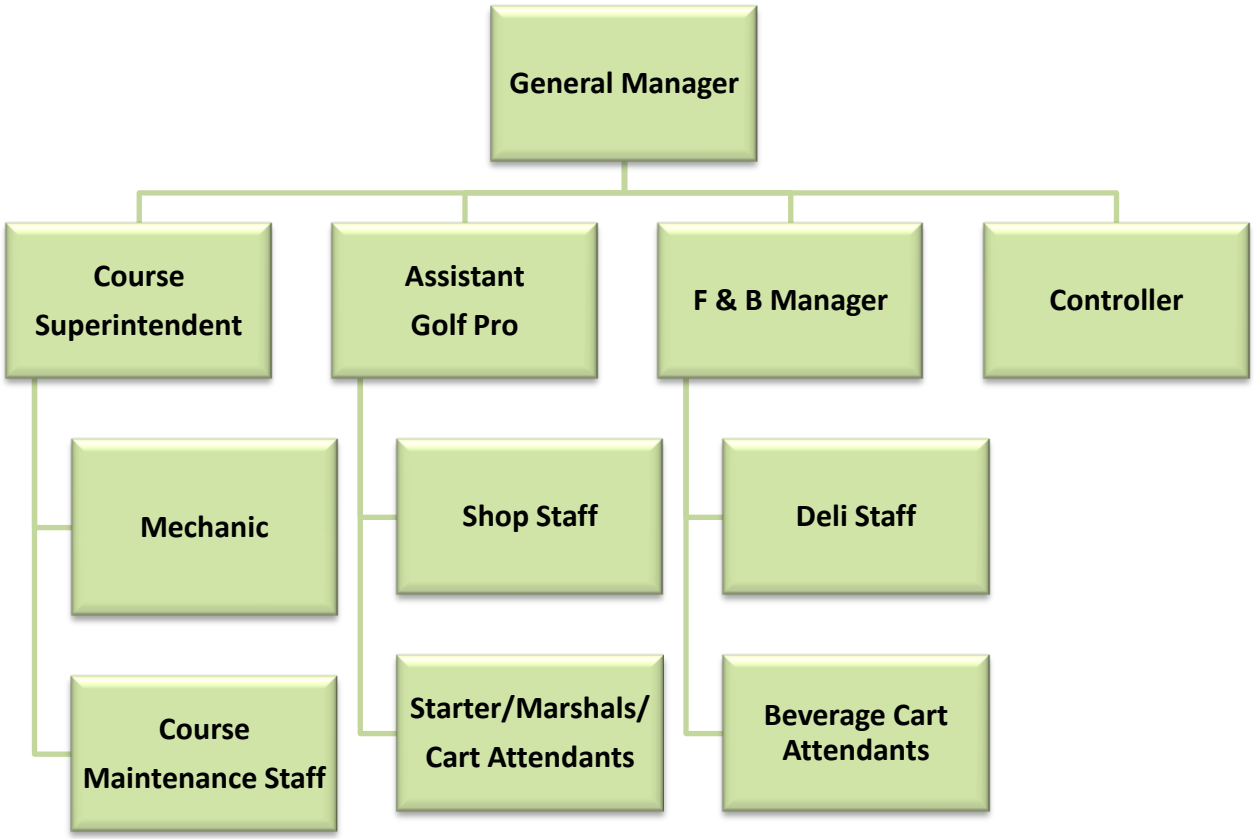
$1,500,000 to assist in the funding of the extension of sewer to the airport area

Golf Course Funds

Lake Jackson

City of Enchantment

Golf Course



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

Program Description

This Organizational Chart represents the 2016 structure of the staff at The Wilderness Golf Club. The General Manager, Course Superintendent, Assistant Golf Professional, and Controller are responsible for the marketing, upkeep, and strategic planning of the success of the facility. It is one of our goals to establish The Wilderness Golf Club as one of the best rated public golf courses in the state. We will continue to promote the Wilderness Golf Club at Lake Jackson in South Texas as a unique golfing experience with its rustic, wilderness-themed clubhouse and well conditioned golf course. We will promote to local residents and businesses along with offering various golf programs for seniors, ladies, juniors, and families throughout our community. We will also reach out and offer affordable and recognizable golf instructional programs throughout the City of Lake Jackson and at the facility. We want to grow these additional instructional programs to help promote golf within the community and bring new golfers to The Wilderness.

GOLF COURSE

FY15-16 GOALS & OBJECTIVES

Department Goals:

1 Generate an additional 3,753 golf rounds over prior year. Continue to offer valued based promotional offers during off-peak times to attract business golfers, seniors, juniors, families, and golfers from Houston Market area.
2 Generate additional Annual Pass Sales with A La Cart Offering of individual annual passes, family, corporate, and annual range plans.
3 Expand Golf & Lunch Packages to Houston Market by running promotion year-round.
4 Continue to offer Get Golf Ready Now instructional programs at the facility. Create affordably priced group and individual lesson programs to develop new golf market segments at the Wilderness Golf Club. Grow Get Golf Ready Graduates by 50+.
5 Offer Divas League Night for Get Golf Ready Graduates and Participants.
6 Schedule STPGA Junior Golf Championship in December to showcase the facility and to attract more visitors to Lake Jackson.
7 Utilize GolfNow to market special pricing for PM Shotgun Events– GolfNow is a golf tee-time marketing component of the Golf Channel which promotes off peak tee-time specials.
8 Build Additional Promotional Offers for all Special Occasions such as Valentines Day, Mother's Day, Father's Day, etc...
9 Expand Food and Beverage Event Strategy for Meetings, B-days, and Special Occasions
10 Continue to build outing success by offering The Tournament Planning Seminar at least twice per year.
11 Structure agreement with the First Tee Program of Houston to offer learning opportunities and educational programs that build character.
12 Develop more interclub events with local area golf courses.

The Wilderness				
Measures	2013-14 Actual	2014-15 Budget	2014-15 Projected	2015-16 Adopted
Rounds	43,058	43,989	37,209	40,962
Resident	29,950	29,824	23,898	25,343
Non-Resident	7,667	8,137	6,752	8,783
Tournament	5,841	6,028	6,559	6,836
GF/CF Avg./Rd.	$26.42	$27.50	$24.89	$25.94
WGA Membership	191	221	134	160
E-Mail Customer Base	12,236	32,500	24,651	27,715
Pro-Shop $ Avg./Rd.	$3.47	$3.63	$3.08	$3.67
F & B $ Avg./Rd.	$5.71	$5.69	$6.41	$6.29
Driving Range $ Avg./Rd.	$1.63	$1.61	$1.61	1.71

THE WILDERNESS GOLF COURSE

		ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	ADOPTED 2015-16
REVENUES					
Course & Ground	$	799,336	968,733	739,224	840,401
Cart Revenue		200,474	241,054	187,071	222,369
Golf Shop		145,225	159,715	114,660	150,400
Range		66,594	73,141	59,939	70,174
Food & Beverage		234,691	250,466	238,532	257,788
General & Administrative		1,165	4,612	643	643
Total Revenues	$	1,447,485	1,697,721	1,340,069	1,541,775
Cost of Sales					
COGS - Merchandise		98,608	104,156	76,945	95,963
COGS - Food & beverage		102,466	102,009	96,992	105,668
Total Cost of Sales	$	201,074	206,165	173,937	201,631
Gross Profit	$	1,246,411	1,491,556	1,166,132	1,340,144
EXPENSES					
Salaries & Wages (with benefits)		852,215	914,689	905,822	913,067
Course & Ground		375,026	389,054	378,923	322,725
Cart		77,256	75,146	67,050	83,346
Golf Shop		18,202	16,946	12,159	11,876
Range		8,982	5,065	5,886	2,976
Food & Beverage		20,560	24,836	14,458	14,252
General & Administrative		124,924	127,471	102,863	100,842
Total Expenses	$	1,477,165	1,553,207	1,487,161	1,449,084
Net Operating Income	$	(230,754)	(61,651)	(321,029)	(108,940)
Non-Operating Revenues (Expenses)					
Debt Service		(3,360)	(3,360)	(3,360)	(3,360)
Kemper Management Fee		(85,260)	(87,000)	(87,048)	(87,048)
Trsf from General Fund		0	0	100,000	0
Trsf from Econ. Devl		150,000	150,000	300,000	250,000
NET INCOME	$	(169,374)	(2,011)	(11,437)	50,652

PERSONNEL	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	ADOPTED 2015-16
Course & Grounds	11.5	11.5	11.5	11.5
Pro Shop / Admin	5.5	5.5	4.5	4.0
Deli Operations	5.0	5.0	5.0	5.0
Outside Service	4.5	4.5	4.5	4.5
Starter & Marshals	3.0	3.0	3.0	3.0
Total Personnel	**29.5**	**29.5**	**28.5**	**28.0**

GOLF COURSE BOND DEBT SERVICE FUND

This fund is established to account for the resources necessary to pay the principal and interest on the $6.0M golf course general obligation bonds, issued in June of 2001, the $1.2M Certificates of Obligation, issued in June of 2003; and the $4M Refunding Bonds, issued in October, 2011 -- used to refund the $6M G.O. and $1.2M C.O. bonds.

It is anticipated the operations of the Golf Course will not provide sufficient revenues to provide funds for all of the necessary debt service. Therefore, the Lake Jackson Development Corporation has set aside $550,000 in ½ cent sales tax revenues (Economic Development Fund) for the life of the bonds to insure funds are available for debt service payments. In 2015-2016 it is anticipated that the debt service will be paid by the $500,000 transfer from the Economic Development Fund.

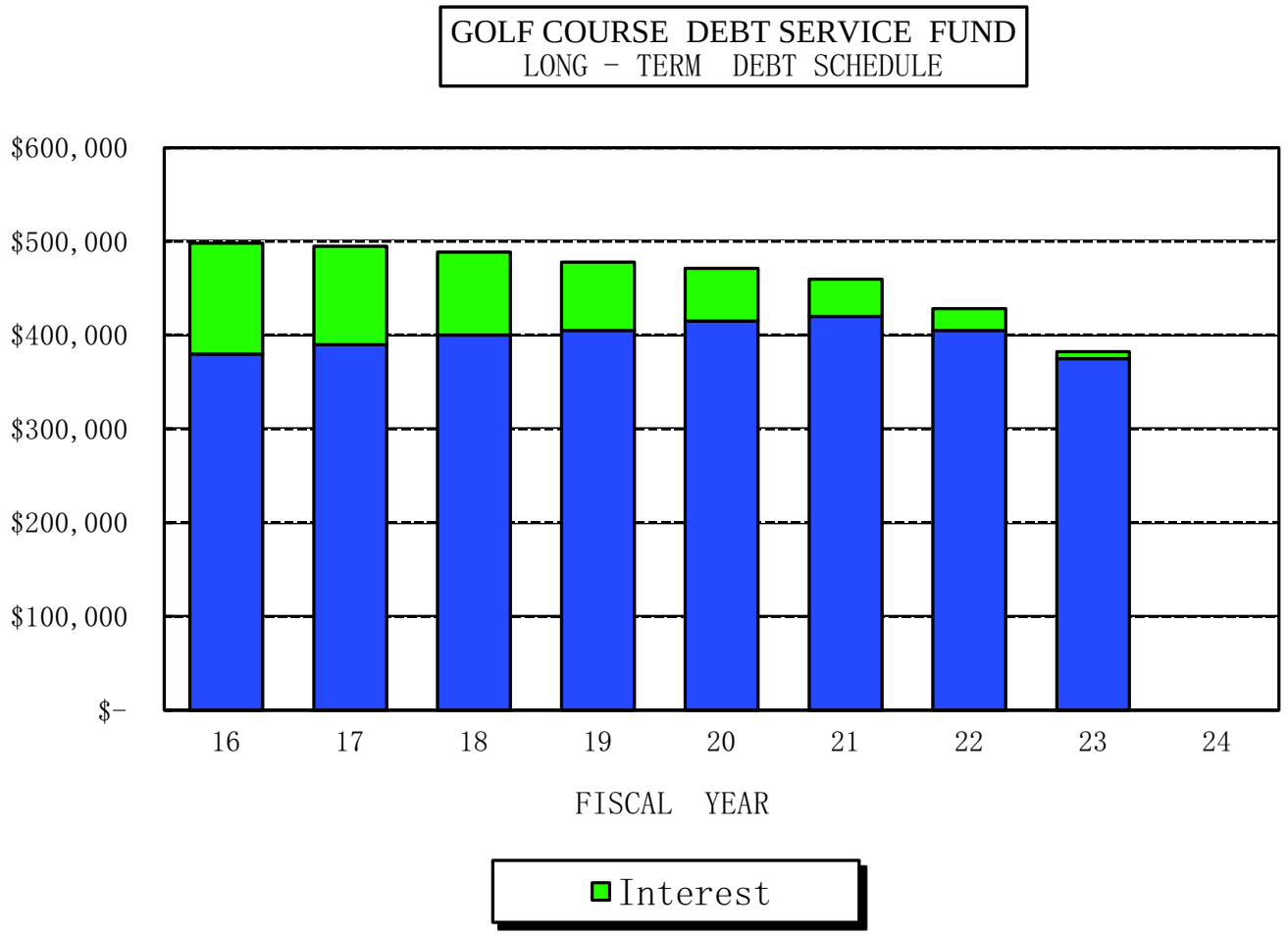
GOLF COURSE BOND DEBT SERVICE FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	ADOPTED 2015-16
Fund Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Revenues				
Transfer from Econ. Devl.	505,774	506,525	506,525	498,100
	505,774	**506,525**	**506,525**	**498,100**
Total Resources	**$ 505,774**	**$ 506,525**	**$ 506,525**	**$ 498,100**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	ADOPTED 2015-16
Principal	$ 365,000	$ 365,000	$ 365,000	$ 380,000
Interest	140,525	140,525	140,525	118,100
Paying Agent Fees	249	1,000	1,000	
Total Expenditures	**505,774**	**506,525**	**506,525**	**498,100**
Ending Fund Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**

GOLF COURSE BONDS
DEBT SERVICE SCHEDULE

DATE	2011 REFUNDING SERIES FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	**PRINCIPAL**	**INTEREST**	**TOTAL**
2015 - 16	380,000	118,100	**380,000**	**118,100**	**498,100**
2016 - 17	390,000	104,600	**390,000**	**104,600**	**494,600**
2017 - 18	400,000	88,800	**400,000**	**88,800**	**488,800**
2018 - 19	405,000	72,700	**405,000**	**72,700**	**477,700**
2019 - 20	415,000	56,300	**415,000**	**56,300**	**471,300**
2020 - 21	420,000	39,600	**420,000**	**39,600**	**459,600**
2021 - 22	405,000	23,100	**405,000**	**23,100**	**428,100**
2022 - 23	375,000	7,500	**375,000**	**7,500**	**382,500**
2023 - 24			**0**	**0**	**0**
TOTAL	$3,190,000	$510,700	**$3,190,000**	**$510,700**	**$3,700,700**



An Evening Round at The Wilderness Golf Course

Other Funds

Lake Jackson

City of Enchantment

EQUIPMENT REPLACEMENT FUND

The objectives of this fund are:

1. To provide the necessary cash to replace equipment as it becomes obsolete or worn out and at the same time minimize the year to year budgetary impact of equipment purchases.

2. To provide a means, other than short term borrowing, to purchase additional equipment; and, at the same time minimize the year to year budgetary impact of such new acquisitions.

3. To serve as our self-insurance on our equipment/vehicles for values under $20,000.

How the fund functions:

Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This amount is budgeted in each department's operating budget as a transfer to equipment replacement. Equipment purchases are then budgeted in the Equipment Replacement Fund.

The amount a department budgets as their transfer to Equipment Replacement is based on the equipment used by the department, the equipment's estimated cost and its estimated life. For example, if a mower was purchased for the Parks Department for $10,000 in 2015 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 2015 thru 2020.

The following purchases have been recommended for FY15-16:

*Replace radio system city-wide	$465,000
Computers and software	269,450
Replace residential rear loader (Sanitation)	300,000
Replace commercial side loader (Sanitation)	250,000
Replace dump truck CNG (Sewer)	100,000
Replace two patrol units (Police)	94,000
EMS "Inferno" unit	39,000
Replace Civic #760 w/Bi-fuel crew cab	37,000
New ½ ton CNG pickup (Asst. Utility Supt.)	36,000
New pickup (Deputy Fire Marshal)	35,000
Replace roll off dumpsters (Sanitation)	30,000
Replace 4 yard dumpsters (Sanitation)	24,000
Replace two "Gators" (Parks)	22,000
Replace 12 police radar units	19,500
Replace Trimble 5800 Rover GPS (Engineering)	19,000
Replace Plotter (Engineering)	18,000
Portable truck lift (Garage)	18,000
Replace Gator (Sewer)	10,000
Replace traffic signal heads @ one intersection	8,000
Purchase "spare" traffic signal cabinet	8,000
Replace ice machine (Service Center)	8,000
	$1,809,950

**Total project is $965,000. Remaining funds will come from the Capital Projects Fund.*

In planning for FY 16-17 the following major purchases are contemplated:

New fire pumper truck	$875,000
Replace commercial roll-off truck	250,000
Replace ambulance	140,000
Replace bucket truck	115,000

Along with these pieces of equipment will come the standard replacement of Police Patrol Units, various pickup replacements and the annual allotment for computers and software. Together these will likely require FY16-17 purchases in the $1.8 million range.

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 15-16 will ultimately increase transfers from the General and Utility Funds. Transfers to equipment replacement are budgeted in each department and calculated based on the department's equipment which has been purchased from this fund.

When we make major purchases in a given year, the following year the impact on the operating fund is felt. For example, purchases made in FY 14-15 are impacting FY 15-16 as follows: Increase (Decrease) in operating budget.

General Fund Contributions:

Administration	0
Municipal Court	0
Finance	(805)
Engineering	(2,800)
Legal	0
Police	(89,539)
Fire	53,536
EMS	4,544
Humane	0
Streets	(25,075)
Drainage	(1,545)
Building/Code Enforcement	(2,000)
Parks	(2,976)
Recreation	10,380
Garage	(760)
Civic Center	0
Total	$183,750

Utility Fund Contributions:

Utility Admin	$790
Water	7,578
Wastewater	(9,361)
Sanitation	(49,508)
Total	($31,779)

EQUIPMENT REPLACEMENT FUND

RESOURCES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
Fund Balance	**$ 5,544,711**	**$ 5,813,661**	**$ 5,813,661**	**$ 6,111,766**
Revenues				
Transfer from General Fund	971,993	995,150	995,150	1,173,911
Transfer from Utility Fund	716,152	668,295	623,985	636,516
Interest Income	15,412	15,000	15,000	18,000
Sale of Fixed Assets	20,088	-	20,088	-
	$ 1,723,646	**$ 1,678,445**	**$ 1,654,223**	**$ 1,828,427**
Total Resources	**$ 7,268,356**	**$ 7,492,106**	**$ 7,467,885**	**$ 7,940,193**

EXPENDITURES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
Computer Equipment & Software	$ 260,126	$ 339,265	$ 265,891	$ 269,450
ADMINISTRATION:				
Department Package Intranet (Civic Plus)	-	2,850	-	-
FINANCE:				
Replace Drive Thru Window	10,114	-	-	-
POLICE:				
Replace Unit 1066	-	38,019	36,065	-
Replace Unit 1067	-	38,019	36,065	-
Replace Unit 1068	-	38,019	36,065	-
Replace Unit 1070	-	38,019	36,065	-
Replace Unit 851	-	29,585	34,228	-
Replace 16 in-car Video Systems	121,991	-	-	-
Replace Unit 1061	31,638	-	-	-
Replace Unit 1077	31,638	-	-	-
Replace Unit # 1123 w/1128	30,886	-	-	-
Replace Unit #1138 w/ 1141	-	-	35,097	-
Replace Unit #1032 ('09 Dodge Charger)	-	-	-	47,000
Replace Unit #1079 ('12 Chev Caprice)	-	-	-	47,000
Replace 12 police radar units	-	-	-	19,500
Radios	-	-	-	465,000
ENGINEERING:				-
Replace Trimble 5800 Rover GPS	-	-	-	19,000
Plotter	-	-	-	18,000
FIRE:				
Replace 748 Tanker 1 and 500 Engine 4	535,950	-	-	-
Replace 806 Fire Marshal Suburban	67,467	-	-	-
New Pick Up Truck	-	-	-	35,000
EMS:				
Replace Medic 7 Unit 886	106,150	-	-	-
Inferno Intelligent Transport Loading System	-	-	-	39,000
HUMANE				
Replace Unit 843	-	25,222	25,142	-
BUILDING				
Replace Civic #760 w/ CrewCab F150 BiFuel	-	-	-	37,000

EXPENDITURES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
PARKS:				
Replace Unit #1028 Exmark Mower	-	10,000	8,950	-
Replace Unit #1029 Exmark Mower	-	10,000	8,950	-
Replace Unit #1030 Exmark Mower	-	10,000	8,950	-
Replace 572 Aerator	10,290	-	-	-
John Deere Gators	-	-	-	22,000
STREETS:				
Replace: Traffic signal fixtures	22,813	-	-	-
Replace Traffic Signal Fixtures	-	16,000	16,000	-
Replace 2009 Street Sweeper	-	315,000	294,499	-
New Traffic Control Cabinet (spare)	-	8,800	8,925	-
Replace Traffic Signal Heads, 1 Intersection	-	-	-	8,000
Spare Traffic Signal Cabinet	-	-	-	8,000
DRAINAGE:				
Replace Unit #725 Mosquito Fogger	-	7,800	7,800	-
Replace Unit #726 Mosquito Fogger	-	7,800	7,800	-
RECREATION:				
Replace 9 Spin Bikes	-	14,000	13,225	-
New & Replacement Hand Dryers	-	27,000	-	-
GARAGE:				
New Portable Truck Lift	-	37,000	35,132	-
New Portable Truck Lift	-	-	-	18,000
Replace Ice Machince	-	-	-	8,000
UTILITY ADMIN:				
New: 2 Roadrunners for Reading Meters	-	7,200	-	-
WASTEWATER:				
Replace U#569 w/Dump Truck F650 CNG	-	-	-	100,000
Replace U#826 w/ John Deere Gator	-	-	-	10,000
F350 Super Unit #1129	49,020	-	-	-
John Deere Z960R Mower	7,271	-	-	-
Tuthill Blower	23,984	-	-	-
Upgrade Electrical Pump Station	20,000	-	-	-
Upgrade Electrical Pump Station	20,000	-	-	-
WATER PRODUCTION:				
Replace Unit #798 w/ Ford F350 Crewcab	-	51,000	51,609	-
Replace Unit #894 w/ Ford F350 operator	-	48,000	48,891	-
1/2 Ton CNG Truck - New Asst Superintendent	-	-	-	36,000
F350 Super Unit #1130	45,430	-	-	-
John Deere Trac Hoe	55,131	-	-	-
2013 Bumper Trailer	4,795	-	-	-
SANITATION:				
New Rear Load Garbage Truck	-	280,000	282,133	-
Replace Unit #630 Dumpster Truck	-	80,000	58,636	-
Replace U#751 Commercial Side Load	-	-	-	250,000
Replace U#753 Residential Rear Load	-	-	-	300,000
Replace 4 Cubic Yard Dumpsters	-	-	-	24,000
Replace Roll off Dumpsters	-	-	-	30,000
Total Expenditures	**$ 1,454,695**	**$ 1,478,598**	**$ 1,356,119**	**$ 1,809,950**
Ending Fund Balance	**$ 5,813,661**	**$ 6,013,508**	**$ 6,111,766**	**$ 6,130,243**

The Park Fund was created by City Ordinance in 1977. This Ordinance requires a developer to dedicate a site or sites to the public for park purposes at a ratio of one-half acre of park for every one hundred persons in the subdivision or development. This ordinance further provided that the City Council may elect to accept money as an alternative to the dedication of land where there is no park designated by the Comprehensive Master Plan or no park or recreation facility is recommended in the area by the Parks Board. If money is to be donated, the rate is $295 per lot in the subdivision or $252 per living unit in a duplex, townhouse, apartment or other multifamily units. Due to a decreasing number of new subdivisions (developing subdivisions have already made their contributions), and the fact the last couple of new subdivisions donated land rather than money, income in this fund has decreased steadily.

The City's Park Board develops the budget for this fund. Expenditures are typically dedicated to small park related capital improvements and maintenance items. Projects primarily include ball field and general park enhancements, as well as some small park facility and equipment acquisitions.

PROJECTS FOR FY 2014-15

Concerned about the dwindling fund balance in the fund, the Parks Board recommended just two projects in FY 2013-14:

Kids Fish	$4,500
*Morrison Park (Shy Pond) Playground	110,000
Contingency Fund	10,000
	$124,500

*In May 2014, voters authorized the sale of a small parcel of Parkland located in the Oak Woods Addition Subdivision. This property was then sold to HEB as part of their overall project in the amount of $60,000. This funding was earmarked for improvements to Morrison Park at Shy Pond.

PROJECTS FOR FY 2015-16

Restock Shy Pond/Kid Fish	$4,500
Community (matching) Park Improvement Funds	25,000
Contingency	10,000
	$39,500

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

PARK FUND

RESOURCES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
Fund Balance	**$ 245,889**	**$ 295,836**	**$ 295,836**	**$ 171,836**
Revenues				
Interest Income	$ 447	$ 500	$ 500	$ 0
Sale of Parkland	60,000	0	0	0
	$ 60,447	**$ 500**	**$ 500**	**$ 0**
Total Resources	**$ 306,336**	**$ 296,336**	**$ 296,336**	**$ 171,836**

EXPENDITURES	ACTUAL 2013 - 14	BUDGET 2014 - 15	ESTIMATED 2014 - 15	ADOPTED 2015 - 16
Park Renovations *	$ 6,000	$ 50,000	$ 50,000	$ 0
Morrison Park @ Shy Pond	0	60,000	60,000	0
Kid Fish/Restocking Shy Pond **	4,500	4,500	4,500	4,500
Community (matching) Park Improvement Funds	0	0	0	25,000
Contingency Fund	0	10,000	10,000	10,000
Total Expenditures	**$ 10,500**	**$ 124,500**	**$ 124,500**	**$ 39,500**
Ending Fund Balance	**$ 295,836**	**$ 171,836**	**$ 171,836**	**$ 132,336**

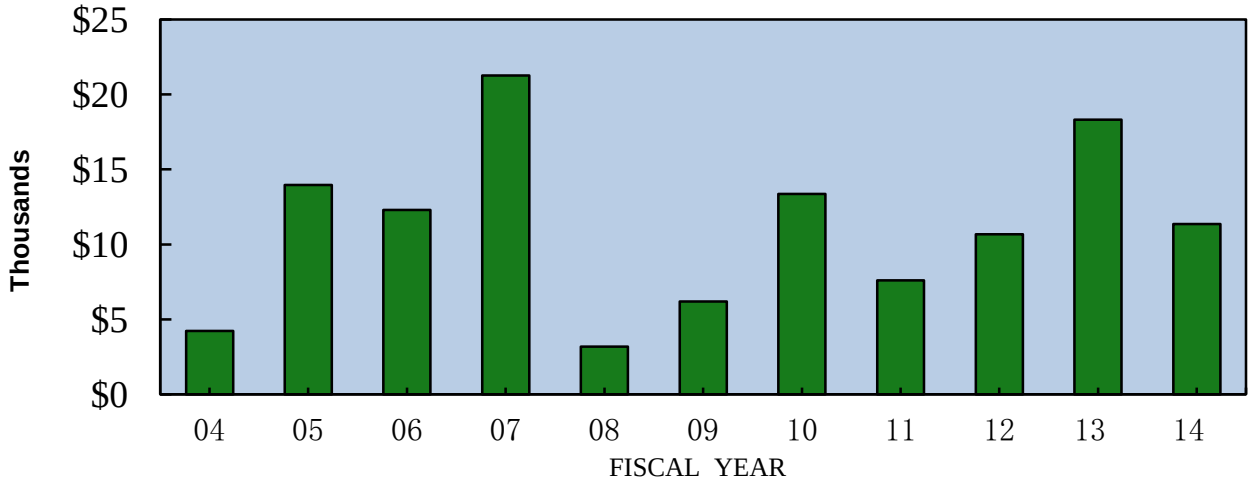
* Park Renovations (Morrison Park Playground) was budgeted in 2014.
** Beginning in 2015 these funds will be used to restock Shy Pond instead of the Kid Fish event.

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 176,847**	**$ 165,785**	**$ 165,785**	**$ 151,285**
Revenues				
Transfer From Utility Fund	$ 0	$ 0	$ 0	$ 0
Transfer From General Fund	0	0	0	0
Interest	293	500	500	0
	$ 293	**$ 500**	**$ 500**	**$ 0**
Total Resources	**$ 177,140**	**$ 166,285**	**$ 166,285**	**$ 151,285**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Unemployment Claims	$ 11,355	$ 15,000	$ 15,000	$ 15,000
Total Expenditures	**$ 11,355**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Ending Fund Balance	**$ 165,785**	**$ 151,285**	**$ 151,285**	**$ 136,285**

UNEMPLOYMENT CLAIMS



SPECIAL EVENTS FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 12,308**	**12,937**	**12,937**	**36,056**
Revenues				
Transfer from General Fund	$ 20,000	25,000	25,000	25,000
Transfer from Motel Occ.	43,671	36,430	67,933	65,714
Revenues from FOL	5,870	13,570	8,073	0
Miscellaneous (NewYear/70th)	0	0	4,122	4,200
	$ 69,541	**$ 75,000**	**$ 105,128**	**$ 94,914**
Total Resources	**$ 81,849**	**$ 87,937**	**$ 118,065**	**$ 130,970**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Festival of Lights	$ 37,454	40,000	40,437	40,000
Concerts in the Park	9,850	15,000	17,450	17,450
July 4th Celebration	20,000	20,000	20,000	25,000
70th Anniversary Celebration	1,608	0	0	0
Miscellaneous (New Years Eve)	0	0	4,122	4,200
Total Expenditures	**$ 68,912**	**$ 75,000**	**$ 82,009**	**$ 86,650**
Ending Fund Balance	**$ 12,937**	**$ 12,937**	**$ 36,056**	**$ 44,320**

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 800,086**	**$ 801,448**	**$ 801,448**	**$ 902,748**
Revenues				
Transfer from General Fund	$ 0	$ 0	$ 100,000	$ 0
Interest Income	1,363	1,000	1,300	1,300
	$ 1,363	**$ 1,000**	**$ 101,300**	**$ 1,300**
Total Resources	**$ 801,448**	**$ 802,448**	**$ 902,748**	**$ 904,048**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Transfer to Utility Fund	$ 0	$ 0	$ 0	$ 0
Transfer to General Fund	0	0	0	0
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Ending Fund Balance	**$ 801,448**	**$ 802,448**	**$ 902,748**	**$ 904,048**

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 348,494**	**$ 349,088**	**$ 349,088**	**$ 349,588**
Revenues				
Transfer from Utility Fund	$ 0	$ 0	$ 0	$ 0
Interest Income	594	500	500	500
	$ 594	**$ 500**	**$ 500**	**$ 500**
Total Resources	**$ 349,088**	**$ 349,588**	**$ 349,588**	**$ 350,088**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Transfer to Utility Fund	$ 0	$ 0	$ 0	$ 0
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Ending Fund Balance	**$ 349,088**	**$ 349,588**	**$ 349,588**	**$ 350,088**

MOTEL OCCUPANCY

The purpose of this fund is to account for resources generated from the local hotel/motel occupancy tax. Effective February 1, 1994 the City's portion of this tax was raised from 4% to 7%. By Resolution it is the policy of the City of Lake Jackson to use these funds in the following specific ways to encourage tourism:

- Pass through as much as 14% of the motel tax revenues to the Festival of Lights.
- Pass through at least 29% of the motel tax revenues for tourism.
- Pass through as much as 14% of the motel tax revenues to the Brazosport Fine Arts Council for the promotion of the Arts.
- Pass through as much as 21% of the motel tax revenues to the Museum of Natural Science to encourage visitation to museums.
- Pass through as much as 21% of the motel tax revenues to the Lake Jackson Historical Museum (Lake Jackson Historical Association).
- The remainder is allocated for other lawful methods of advertising the City or encouraging tourism, including preservation of historical sites, encouraging visitation to museums, and promotion of the Civic Center and downtown.

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

MOTEL OCCUPANCY TAX FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 42,375**	**$ 45,523**	**$ 45,523**	**$ 39,715**
Revenues				
Motel Occupancy Tax				
Best Western	0	25,000	75,237	100,000
Super 8	45,338	39,000	65,585	60,000
Clarion	79,239	57,000	116,419	100,000
Comfort Suites	91,273	82,000	121,642	110,000
Candlewood	95,924	87,000	96,502	90,000
Total Occupancy Tax	$ 311,775	$ 290,000	$ 475,385	$ 460,000
Interest Income	180	0	139	0
	$ 311,954	**$ 290,000**	**$ 475,524**	**$ 460,000**
Total Resources	**$ 354,329**	**$ 335,523**	**$ 521,047**	**$ 499,715**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fine Arts Council	$ 43,671	$ 41,430	$ 67,933	$ 65,714
Brazosport Area C of C	87,343	82,856	135,866	131,429
Museum of Natural Science	65,507	62,142	101,875	98,571
L.J. Historical Museum	65,507	62,142	101,875	98,571
Softball Tournament	0	3,000	3,000	0
Marketing Items / Brochure	3,106	2,000	2,850	0
Transfer to Special Events	43,671	36,430	67,933	65,714
Total Expenditures	**$ 308,806**	**$ 290,000**	**$ 481,332**	**$ 460,000**
Ending Fund Balance	**$ 45,523**	**$ 45,523**	**$ 39,715**	**$ 39,715**

PUBLIC, EDUCATIONAL AND GOVERNMENT (PEG) PROGRAMMING FUND

The purpose of this fund is to account for PEG cable television fees – 1% of the cable operator's gross receipts. These funds are restricted by federal law and may be used only for capital costs related to PEG access facilities.

PUBLIC, EDUCATIONAL AND GOVERNMENTAL (PEG) PROGRAMMING FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 124,901**	**196,245**	**196,245**	**276,245**
Revenues				
PEG fees	$ 76,844	60,000	80,000	80,000
Interest	0	0	0	0
	$ 76,844	**$ 60,000**	**$ 80,000**	**$ 80,000**
Total Resources	**$ 201,745**	**$ 256,245**	**$ 276,245**	**$ 356,245**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Capital Outlay	$ 5,500	0	0	0
Total Expenditures	**$ 5,500**	**$ 0**	**$ 0**	**$ 0**
Ending Fund Balance	**$ 196,245**	**$ 256,245**	**$ 276,245**	**$ 356,245**

POLICE SEIZURE FUNDS

This Police Seizure Fund is used to account for federal and state seized funds. These funds are to be used for law enforcement purposes.

In lieu of the disposition of forfeited property, Section 59.06 of the Code of Criminal Procedure grants spending authority to the Police Department. The Police Department is required to keep the governing body informed of aggregate expenditures of forfeiture funds by category. This entails submitting a budget for these funds that only lists and defines the categories that the forfeiture funds will be spent on.

POLICE SEIZURE FUNDS

RESOURCES	ACTUAL 2013-14	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 122,313**	**$ 108,427**	**$ 48,727**
Revenues			
Seizures	$ 21,498	20,000	0
Interest	293	300	0
	$ 21,791	**$ 20,300**	**$ 0**
Total Resources	**$ 144,105**	**$ 128,727**	**$ 48,727**

EXPENDITURES	ACTUAL 2013-14	ESTIMATED 2014-15	ADOPTED 2015-16
Reimbursement (30% to DA)	$ 0	$ 4,000	$ 0
Undercover Operations	20	0	0
Operating Supplies	12,778	76,000	0
Miscellaneous	22,889	0	0
Total Expenditures	**$ 35,687**	**$ 80,000**	**$ 0**
Ending Fund Balance	**$ 108,418**	**$ 48,727**	**$ 48,727**

RED LIGHT CAMERA FUND

RESOURCES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Fund Balance	**$ 26,738**	**23,492**	**23,492**	**0**
Revenues				
Red Light Violation Fines	$ (3,246)	0	0	0
	$ (3,246)	**$ 0**	**$ 0**	**$ 0**
Total Resources	**$ 23,492**	**$ 23,492**	**$ 23,492**	**$ 0**

EXPENDITURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED 2015-16
Traffic Signal Priority control	0	23,492	23,492	0
Total Expenditures	**$ 0**	**$ 23,492**	**$ 23,492**	**$ 0**
Ending Fund Balance	**$ 23,492**	**$ 0**	**$ 0**	**$ 0**

Multi-Year Funds

Lake Jackson

City of Enchantment

City of Enchantment

Newly Repaved Vinca Court
Part of the 2013 Infrastructure Improvements Bond Construction Fund

MULTI-YEAR FUNDS SUMMARY

This section includes all of our Bond Construction Funds. Projects included in these funds typically take one or more years to complete. All Infrastructure Improvement bonds were worded to include Water, Sewer, Drainage and Sidewalk and Street reconstruction. Therefore, when the designated projects are complete, the remaining funds can be used on like projects. Construction funds include:

2010 Infrastructure Improvement Bond Construction Fund

This is the first phase of bonds approved by the voters in May 2010. Projects include drainage and street spot repairs. The project for $1M in street spot repairs and the first two major drainage project are complete. Because several the cost of several of the projects have exceeded initial estimates, alternatives for funding for the remaining projects will be discussed with council during the budget process and the fiscal 15-16 year.

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

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

2013 Infrastructure Improvements Bond Construction Fund

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

2013 Water and Sewer Bond Construction Fund

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

2013 Downtown Revitalization Bond Construction Fund

This fund will account for the proceeds from the issuance of $2 million in Certificates of Obligation sold in March 2013. Proceeds will be used for the completion of Phase III of the downtown plan – South Parking Place. Engineering for this project has been contracted. We hope to be out for bid soon.

2014 Economic Incentives Infrastructure Reimbursement Fund

This fund accounts for the proceeds from the issuance of $5.5 million in Certificates of Obligation. Proceeds will be used to reimburse HEB for the public infrastructure installed to redevelop the Oak Woods subdivision and to reimburse Dow for public infrastructure associated with the development of the Dow Texas Innovation Center.

2015 Water and Sewer Bond Construction Fund

This fund will account for the proceeds from a planned issuance of $3.5 million in Water and Sewer Bonds and $1.5 million in Certificates of Obligation late in calendar year 2015. This issue will be to extend Sewer to the Airport/ Alden Development.

In May of 2010 voters approved the issuance of an additional $7 million in General Obligation Bonds. This fund was established to account for the first $3M Phase. These bonds were sold in July 2010.

Drainage Projects

$2M was allocated for Drainage projects.

The major focus of these projects is ditch improvements downstream from the State Highway 288 project. In the recently completed Highway project, the State improved the sizing on all of the drainage crossings. To take advantage of the increased crossing size downstream improvements need to be made to all ditches. Work is complete on three Oak Drive crossings and Elm crossings. The next project in the cue is the completion of the Yaupon crossings and concrete lining. Cost on the completed projects and remaining projects have exceeded the original estimates, so staff will be discussing alternative construction and funding plans with City Council during the budget process and next fiscal year. In general terms, these projects will improve drainage in the area between Oyster Creek Drive and SH 288/332 or all of the area that drains into the Clute/ Lake Jackson (Velasco) ditch.

The Willow / Blossom drainage project designed to reduce localized street flooding in that area of the City will likely be placed back on the Capital Improvement Plan for future consideration..

The local ditch renewal for Timbercreek Park and Upper Slave Ditch are complete and Anchusa Ditch work is being completed with operating funds allocated for drainage maintenance.

Street Spot Repairs

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

IMPACT ON OPERATING BUDGET

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

2010 Infrastructure Improvements
Bond Construction Fund
As of June 30, 2015

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 3,003,735	$ 3,003,735
Transfer From 2004 Infrastructure Bond Fund	67,177	67,177
Transfer from 2007 Infrastructure Bond Fund	24,025	24,029
Transfer from 2009 Infrastructure Bond Fund	5	
Interest Earned		
Prior years	9,194	
Fiscal 2015	500	
Total Interest Earned	9,694	10,000
TOTAL RESOURCES	$ **3,104,636**	$ **3,104,941**

Expenditures	Original Budget	Project To Date *	Total Projected
Willow Blossom Drainage	$ 400,000	$ 0	$ **
Oak Dr. Structure Crossings (3)	470,000	462,884	462,884
S. Yaupon Structure Crossings (3)	311,700	7,236	** 7,236
Elm Structure Crossings (2)	149,200	397,045	397,045
S Yaupon, Elm & Magnolia linings **	399,200	41,807	** 41,807
Anchusa, Timbercreek Park, Upper Slave	185,000	178,717	178,717
Arterial Streets Drought Repair	1,000,000	1,001,042	1,001,042
Contingency	84,900		
TOTAL EXPENDITURES	$ **3,000,000**	**$ 2,088,731**	**$ 2,088,731**
FUNDS REMAINING			**$ 1,016,210**

**The cost of several of these projects has become significantly greater than originally estimated and the $3,000,000 allocated from the bond fund will not be enough to construct the Willow/Blossom Drainage project; the S. Yaupon lining project and most likely a portion of the Magnolia lining project. Alternate funding plans to assist in completing theses projects will be discussed with City Council over the next fiscal year and previous plans to use General Projects fund ($40,000 in fiscal years 2015-2017) and General Operating funds ($80,000 in fiscal years 2015-2017) to assist in the Magnolia lining project will need to be revisited.

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

Phase 2 Downtown Revitalization

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

As engineering progressed on the project, estimates exceeded the $5,000,000 budget. In order to bring the project back into budget, the first segment of This Way between SH 332 and Circle Way was bid as an add-alternate. This segment will be completed with remaining amounts in this fund and additional funds budgeted in the Economic Development Fund.

All portions of this project are now complete with the exception of the additional This Way segment. It is now being designed by an outside engineering firm.

IMPACT ON OPERATING BUDGET

Because the master plan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide $50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

2010 Downtown Revitalization
Bond Construction Fund
As of June 30, 2015

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 5,006,643	$ 5,006,643
CDBG Grant sidewalk/ lighting improvements	155,440	155,440
CDBG Grant Business Façade	99,551	99,551
Contributions - True to Life Ministries	11,220	11,220
Interest Earned	18,145	18,145
TOTAL RESOURCES	**$ 5,290,999**	**$ 5,290,999**

Expenditures	Original Budget	Project To Date *	Total Projected
Phase II Downtown	$ 5,000,000	$ 4,149,326	$ 4,149,326
Construction Contract			
Change Orders & Increased Concrete Quantities		220,770	220,770
KBR - bid and construction admin		278,327	278,327
Miscellaneous		47,050	47,050
Additional Design Fees		20,162	20,162
Façade/Breezeway Improvements		117,989	117,989
Materials Testing		34,040	34,040
Emergency Water line replacement at This Way		47,558	47,558
Advertising		4,218	4,218
Street Signs		8,708	8,708
Street Lights (centerpoint)		77,497	77,497
Benches		14,140	14,140
Pedestrian Lights		77,221	77,221
Fuel Tank Removal		82,672	82,672
Asbestos Abatement		32,534	32,534
Relocate Sanitary Sewer		7,500	7,500
Final portion of This Way		16,085	71,287
TOTAL EXPENDITURES	**$ 5,000,000**	**$ 5,235,797**	**$ 5,290,999**
PROJECTED REMAINING FUNDS (DEFICIT)			**$ 0**

In May of 2010 voters approved the issuance of an additional $7 million in General Obligation Bonds. This fund will account for the second $4M Phase. These bonds were sold in April of 2013.

Street Removal and Replacements

This entire $4M issue will be to fund residential street replacements including associated sidewalks, sewer, water and drainage.

Projects included are various courts, Magnolia – Acacia to SH 332, Laurel – Ditch to Azalea, Chinaberry – Elm to Azalea, Gardenia – Magnolia to Azalea, and Camellia – Winding Way to Yaupon.

All of these projects are complete or nearing completion.

IMPACT ON OPERATING BUDGET

There is minimal direct impact on the operating budget from these street renewals in the short term except in the Utility Fund where replacement of Water and Sewer lines reduces manpower and supplies necessary to repair leaks. In the long-term we have seen these street renewal projects encourage residents to clean up and spruce up their property which will increase their value on the property tax rolls.

2013 Infrastructure Improvement
Bond Construction Fund
As of June 30, 2015

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 4,001,915	$ 4,001,915
Interest Earned		
Fiscal 2013	628	
Fiscal 2014	910	
Fiscal 2015	642	
Total Interest Earned	2,180	4,000
Total Resources	$ **4,004,095**	$ **4,005,915**

Expenditures	Original Budget	Project To Date *	Total Projected
Engineering Design	$ 100,000	$ 96,718	$ 100,440
Various Courts plus Camellia - Winding Way to Yaupon	1,115,000	281,422	1,462,471
Magnolia, Laurel, Gardenia & Chinaberry - Elm to Azalea	2,632,000	2,387,523	2,387,523
Total Expenditures	$ **3,847,000**	**$ 2,765,663**	**$ 3,950,434**
PROJECTED REMAINING FUNDS (DEFICIT)			**$ 55,481**

2013 WATER AND SEWER BOND CONSTRUCTION FUND
2013A INFRASTRUCTURE IMPROVEMENT BOND CONSTRUCTION FUND

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

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

Northwest Water System Expansion

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

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

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

Local Lift Station Renovations

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

IMPACT ON OPERATING BUDGET

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

2013 $2.0 Million Water and Sewer Bonds
2013A $1.5 Million Certificates of Obligation
Bond Construction Fund
As of June 30, 2015

Resources	Project To Date *	Total Projected
Net Proceeds from 2013 Water & Sewer Bond Issuance	$ 2,000,000	$ 2,000,000
Net Proceeds from 2013A Certificates of Obligation	1,504,241	1,504,241
Interest Earned		
Fiscal 2013	317	
Fiscal 2014	1,159	
Fiscal 2015	1,050	
Total Interest Earned	2,526	5,000
Total Resources	$ **3,506,767**	$ **3,509,241**

Expenditures	Original Budget	Project To Date *	Total Projected
Replace Sewer Line - Center Way	$ 125,000	$ 60,732	$ 75,732
Replace Sewer Line - Begonia	125,000	80,844	95,844
Water System Expansion -Northwest	2,500,000	23,125	2,500,000
Local Lift Station Renovations	100,000		100,000
Lift station 13 renovation	150,000		150,000
Repaint Water Tower - Dow Ag	500,000	431,675	431,675
Total Expenditures	$ **3,500,000**	**$ 596,376**	**$ 3,353,251**

PROJECTED REMAINING FUNDS (DEFICIT) **$ 155,990**

The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on $2,000,000 in Certifications of Obligation. The Certificates were sold in March 2013.

Phase 3 Downtown Revitalization

Phase 3 involves the complete restoration of South Parking Place and adds a pavilion to the center of the roadway that will provide covered parking during the week and a pavilion on the weekend. The design allows South Parking Place to serve as an additional outdoor plaza that can host a Farmer's Market, concerts or other outdoor events.

Currently the construction plans for this project are being prepared by an outside engineering firm.

IMPACT ON OPERATING BUDGET

Because the master plan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide $50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

2013 Downtown Revitalization
Bond Construction Fund - South Parking Place
As of June 30, 2015

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	$ 2,001,211	$ 2,001,211
Interest Earned		
Fiscal 2013	317	
Fiscal 2014	698	
Fiscal 2015	718	
Total Interest Earned	1,733	3,000
Total Resources	$ **2,002,944**	$ **2,004,211**

Expenditures	Original Budget	Project To Date *	Total Projected
South Parking Place	$ 2,000,000	$ 0	$ 2,004,211
Total Expenditures	$ **2,000,000**	**$ 0**	**$ 2,004,211**

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

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

2014 $5.5 Million Economic Incentives Infrastructure Bonds

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

Expenditures	Original Budget	Project To Date *	Total Projected
Dow Innovation Center Off-Site Utilities	$ 2,500,000	$ 0	$ 2,500,000
Oak Woods Re development HEB	3,000,000		3,000,000
Total Expenditures	$ **5,500,000**	**$ 0**	**$ 5,500,000**

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

At the end of calendar year 2015 we plan to issue $3.5 million in Water and Sewer Bonds and $1.5 million Certificates of Obligation. The proceeds from these bonds will fund the Northwest sewer system expansion. This project will extend sewer service to the Airport area as well as serve the Texas Department of Criminal Justice Clemens Unit. Currently this unit is treating their own wastewater but they desire to connect to our system.

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

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. The Northwest Water System expansion will add some maintenance and operating costs but these will be minimal until a customer base is established and consumption increases, at that point the revenue from increased sales should more than offset

2015 $3.5 Million Water and Sewer Bonds
$1.5 Million Certificates of Obligation
Bond Construction Fund

Resources	Project To Date *	Total Projected
Net Proceeds from Water and Sewer Bonds	$ 0	$ 3,500,000
net Procees from Certificates of Obligation		1,500,000
Interest Earned		
Total Interest Earned	0	0
Total Resources	$ **0**	$ **5,000,000**

Expenditures	Original Budget	Project To Date *	Total Projected
Northwest Sewer expansion extend sewer service to airport area	$ 5,000,000	$	5,000,000
Total Expenditures	$ **5,000,000**	**$ 0**	**$ 5,000,000**

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

Oak Drive in Downtown Lake Jackson

Statistical Information

Lake Jackson

City of Enchantment

City of Enchantment

Lake Jackson
"City of Enchantment"

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

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

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won twelfth Keep Texas Beautiful Governor's Community Achievement Awards and three 1st place national awards from Keep America Beautiful. Each year they have also receive the President's Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the "Tree City USA" title for the past 33 years.

Location
8 Miles North of the Gulf of Mexico
50 Miles South of Houston
45 Miles Southwest of Galveston

Estimated 2013 Population
27,394

Form of Government
Council/Manager (Home Rule Charter)

Mayor
Joe Rinehart

City Manager
William P. Yenne

Councilmembers
Will Brooks
Heather Melass
Gerald Roznovsky
Ralph "Buster" Buell III
Jon "J.B." Baker

Elected Officials

	Official	Title	Years of Service	Term Expires	Occupation
*	Joe Rinehart	Mayor	3	2016	Retired
	Heather Melass	Councilmember	4	2017	Retired
**	Will Brooks	Councilmember	3	2016	Business Manager
***	Gerald Roznovsky	Councilmember	2	2017	Business Owner
	Ralph "Buster" Buell III	Councilmember	1	2016	Retired
	Jon "J.B." Baker	Councilmember	4	2017	Law Enforcement

* Served as Councilmember 2003-2012 before becoming Mayor
** Served as Councilmember 2008-2010
*** Served as Councilmember 2005-2010

City Staff

	Name	Title	Length of Service
*	William P. Yenne	City Manager	35 years
	Modesto Mundo	Asst. City Manager	20 years
	Pam Eaves, CPA	Finance Director	25 years
	Salvador Aguirre	City Engineer	36 years
	First Southwest	Financial Advisors	10 years

* Served 11 years as Assistant City Manager

General Information

Size

Development of the 18 square mile area that comprises the City of Lake Jackson began in 1941 and has produced an orderly, well planned residential community. Lake Jackson, itself, has a population of just under 27,000 people. Yet, Lake Jackson is part of a larger community of cities located in southern Brazoria County. Comprised of Lake Jackson, Clute, Freeport, Oyster Creek, Quintana, Jones Creek, Richwood, Surfside, Angleton and Brazoria, this area represents a population of over 77,000. Our regional retail center draws people from points well west and north of our city.

Location

The City of Lake Jackson is part of the Brazosport Area which includes the cities of Brazoria, Clute, Freeport, Jones Creek, Oyster Creek, Quintana, Richwood and Surfside Beach. Lake Jackson is located 50 miles south of Houston, 45 miles southwest of Galveston and 8 miles north of the Gulf of Mexico.

Access

The City is accessible via State Highway 332, the Nolan Ryan Expressway (State Highway 288), FM 2004 and the Port of Freeport. These roads provide access to Houston, Galveston, and the market areas of Brazoria, Matagorda and Fort Bend Counties.

Utilities

Water, Wastewater and Sanitation Services are provided by the City of Lake Jackson

Electric Service is provided by a competitive retail provider (you choose)

Telephone Service is provided by Southwestern Bell

Gas Service is provided by Reliant/Entex

Transportation

Highways

State Highway 288
State Highway 288B
State Highway 332
State Highway 36
State Highway 35
FM 2004

Trucking

28 Tank Truck Lines
10 Motor Freight Carriers
7 Local Terminals

Air Freight/Package Services

Seven companies servicing large and small package requirements.

Rail

Union Pacific Railroad services the area.

Air

Brazoria County Airport - 7,000 ft. runway, lighted, ILS & NDB; charter and corporate services.

Houston's Hobby Airport - one hour away, Houston's Bush Intercontinental Airport - 1.5 hours away with all major commuter carriers.

Shipping

Port of Freeport
Long term planning and careful development have given rise to the most accessible port serving the Gulf Coast. Located just 1.3 miles from deep water, Port Freeport dispenses with unnecessary transit time and assures ship operators a fast, safe turnaround.

The Port offers a depth of 36 feet at the public facilities -- 400-foot wide channels and a 1200-foot wide turning basin. Over 2,150 feet of dockspace is immediately accessible to 416,000 square feet of transit storage, a covered boxcar loading area and 47 acres of prepared open storage.

Bus

Southern Brazoria County Transit service has five routes in Lake Jackson, Clute, Freeport and Angleton. Residents who use the service have convenient access within the cities and region to employment, schools, shopping, county services, medical services and recreational destinations.

Utility Rates

Electricity:
Supplier: Competitive Retail Provider

Natural Gas:
Supplier: CenterPoint Energy

Water: Supplier: City of Lake Jackson

Base Rate (2,000 gallons)	$12.90 per month
over 2,000 gallons	$4.00 per 1,000 gallons
over 20,000 gallons	$4.25 per 1,000 gallons

Sewer: Supplier: City of Lake Jackson

2,000 gallons or less	$13.05 per month
2,000 to 15,000 gallons:	$4.25 per 1,000 gallons

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

Solid Waste Collection: Supplier: City of Lake Jackson

Sanitation rates:

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

Dumpster Rates - Number Of Pickups Per Week

	2x	3x	4x	5x	6x
3 Cubic Yard Containers	$70.68	$105.92	$141.34	$189.81	$212.00
4 Cubic Yard Containers	$94.20	$141.34	$188.43	$235.56	$282.63

Shared Dumpster Rates

Small Business	$26.02
Medium Business	$33.93
Large Business	$41.86

Apartments/Multi-Family

Garbage and trash rates for apartments/multi-family shall be charged a flat rate fee of $16.06 per individual family unit, excluding State Sales Tax.

Applicable Tax Rates
2014-15

Sales or Use Tax

State	6.25%
Lake Jackson	1.50%
Brazoria County	.50%
	8.25%

Hotel/Motel Tax

State	6.0%
City	7.0%
	13.00%

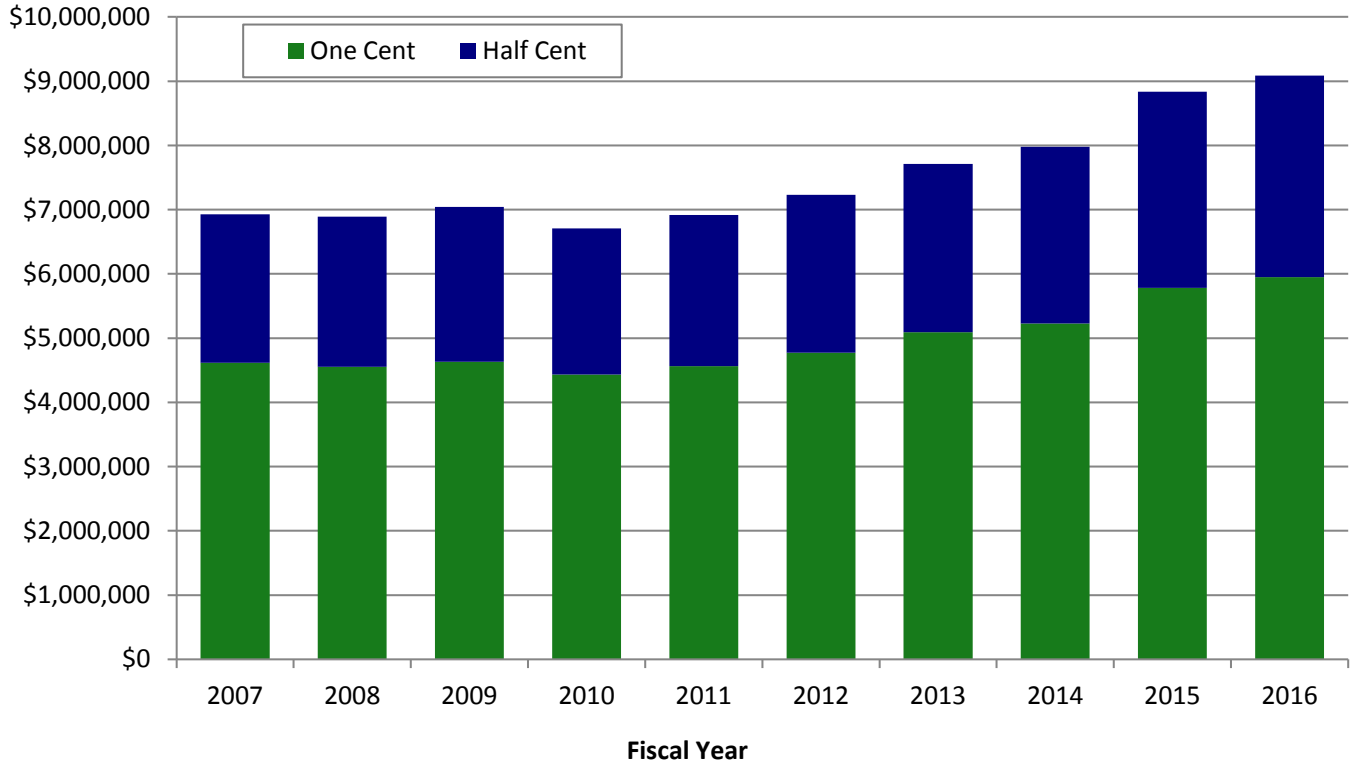
2014-15
Property Taxes - Rate/$100 Assessed Value

City of Lake Jackson	0.360000
Brazosport ISD	1.255300
Brazosport College	0.277510
Brazoria County (including Road & Bridge)	0.486000
Brazos River Harbor Navigation District	0.041304
Velasco Drainage District	0.093878
Aggregate Tax Rate	2.513992

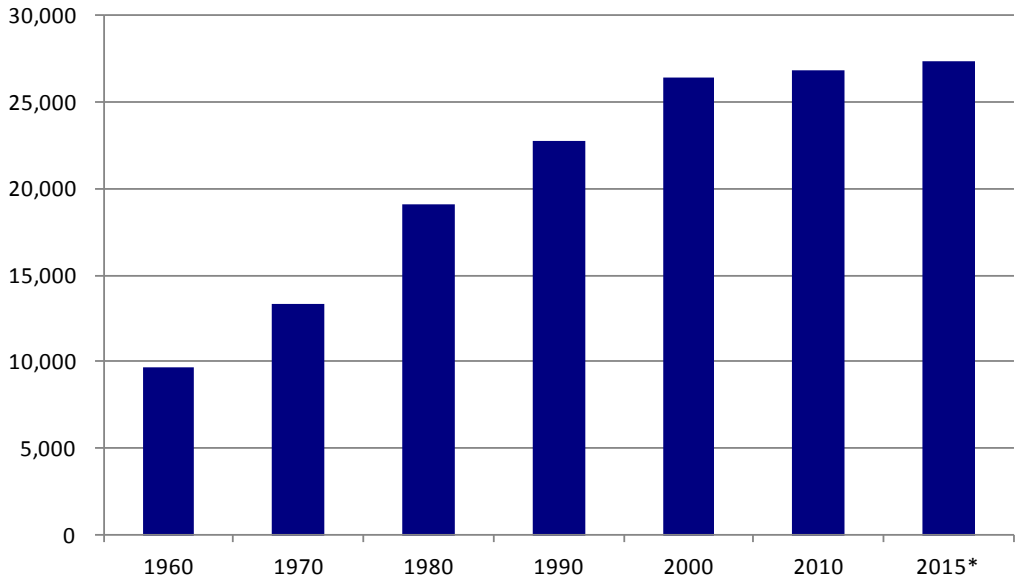
Source: Brazoria County Tax Office - 9/24/15

Sales Tax History

	Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
	2007	$4,618,469	$2,309,235	8.37%
	2008	4,553,842	2,337,052	-0.53%
	2009	4,634,553	2,408,688	2.21%
	2010	4,432,443	2,277,196	-4.74%
	2011	4,562,725	2,355,777	3.11%
	2012	4,772,141	2,457,990	4.50%
	2013	5,093,359	2,619,312	6.67%
Actual	2014	5,226,636	2,752,237	3.45%
Projected	2015	5,782,415	3,051,207	10.71%
Budgeted	2016	5,950,000	3,135,000	2.85%



Historical Population



1960 ..... *9,651*
1970 .....*13,376*
1980 .....*19,102*
1990 .....*22,776*
2000 .....*26,386*
2010 26,849
2015* *27,394*

**latest Census estimate as of June 2015*

2015 Census
Land Area & Population Density

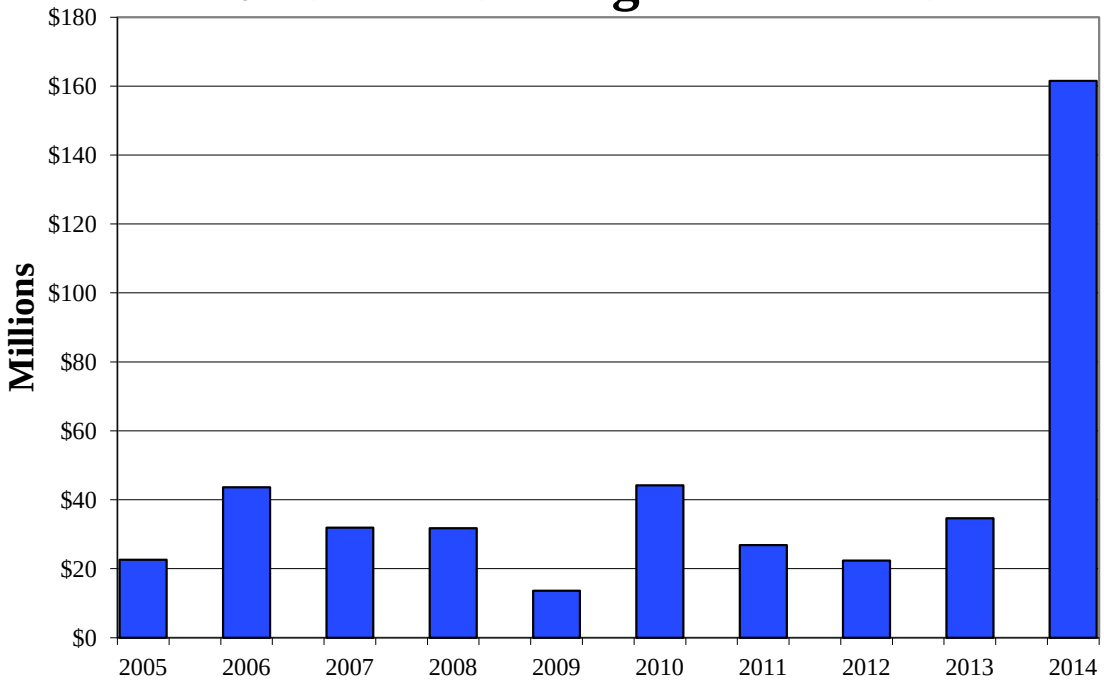
	*POPULATION	LAND AREA SQUARE MILES	PERSONS PER SQUARE MILE
Texas	26,448,193	261,231.71	96.3
Brazoria County	330,242	1,357.70	230.7
Lake Jackson	**27,394**	**19.44**	**1,381.1**

**2015 Census estimate*

Building Permits Issued
Last Ten Years

	RESIDENTIAL				COMMERCIAL				Total
	New		Additions		New		Additions		Building
Year	Dollars	Number	Dollar	Number	Dollars	Number	Dollar	Number	Permits ($)
2005	$10,346,773	47	$2,554,073	217	$6,814,750	5	$2,846,001	72	$22,561,597
2006	$11,558,044	42	$2,779,670	222	$12,292,550	13	$16,999,806	96	$43,630,070
2007	$10,645,379	49	$2,994,659	246	$9,960,620	16	$8,273,763	91	$31,874,421
2008	$4,567,201	28	$1,934,811	210	$16,524,120	7	$8,691,192	84	$31,717,324
2009	$2,104,874	13	$2,269,750	224	$980,000	16	$8,286,645	47	$13,641,269
2010	$2,897,800	19	$3,825,831	308	$28,239,066	4	$9,186,421	61	$44,149,118
2011	$2,804,113	11	$2,648,839	300	$1,267,000	2	$20,102,377	126	$26,822,329
2012	$3,059,500	16	$2,609,239	284	$8,827,836	4	$7,836,810	72	$22,333,385
2013	$4,528,375	18	$2,778,099	323	$12,855,000	10	$14,504,913	90	$34,666,387
2014	$2,309,974	14	$3,338,284	292	$150,546,208	27	$5,322,807	92	$161,517,273

Value of Building Permits Issued



Brazoria County Top Employers

COMPANY	TYPE	NON-RETAIL FULL-TIME EMPLOYEES
The Dow Chemical Company	Chemical	4,200
Fluor Corporation	Specialty Contractor	3,161
Zachry Group	Specialty Contractor	2,821
Alvin I.S.D.	Education	2,781
Pearland I.S.D.	Education	2,524
Texas Dept. of Criminal Justice	Criminal Justice	2,409
The Infinity Group	Specialty Contractor	1,673
Brazosport I.S.D.	Education	1,624
Brock Group	Industrial Insulation/Scaffolding	1,569
Brazoria County	Government	1,335
Phillips 66	Refining	970
BASF Corporation	Chemical	915
Angleton I.S.D.	Education	865
Excel	Contractor	762
TDECU	Financial	750
Dish Network	Inbound Call Center	750
Schlumberger Technology Corp.	Oil Well Services	700
Brazosport Regional Health System	Medical	650
Ascend Performance Materials	Chemical	620
City of Pearland	Government	562
Chevron Phillips Chemical Co.	Chemical	455
INEOS Olefins & Polymers USA	Chemical	455
TIC Energy & Chemical, Inc.	Specialty Contractor	450
Columbia-Brazoria I.S.D.	Education	440
Benchmark Electronics	Manufacturer	350
Mundy Support Services	Specialty Contractor	340
Mammoet	Heavy Lifting & Transport Solutions	331
Alvin Community College	Education	300
Davis-Lynch Inc.	Oil & Gas Machinery	300
Brazosport College	Education	278
Sweeny I.S.D.	Education	262
RiceTec	Agriculture	252
Performance Contractors	Specialty Contractor	250
Team Industrial Services	Mechanical Services	230
Texas Honing	Pipe Honing & Boring	220
City of Alvin	Government	215
Shintech, Inc.	PVC Manufacturer	209
City of Lake Jackson	Government	209
Freeport Welding & Fabricating	Fabrication	200
Bredero Shaw	Coated Pipe	200
UTMB Health – Angleton Danbury	Medical	188
Third Coast Terminals	Blending & Packaging	173
Saber Power Services	High-Voltage Electrical Services	150
Kemlon Products & Development	Wiring Device Manufacturer	150
E-Z Line Pipe Support Company	Manufacturer	150
Sweeny Community Hospital	Medical	144
PROFAX	Welding Products Mfg.	130
Packaging Service Co. / SolvChem	Blending & Packaging	125
American Rice	Rice Mills	120
City of Angleton	Government	116
SI Group	Chemical	115
City of Freeport	Government	112
Aggreko	Industrial Equipment Rentals	100

Source: The Alliance - Economic Development for Brazoria County
Last Updated February, 2015

CITY OF LAKE JACKSON
Lake Jackson, TX

Table CD -16
Principal Taxpayers and Assessed Valuation

Principal Taxpayers

Taxpayer	Type of Business	Tax Year 2015 Assessed Taxable Valuation	Percent of Assessed Valuation
Brazos Mall	Retail	$ 21,641,440	1.31%
CORE LJ One LTD	Office	26,360,970	1.60%
Wal-Mart	Retail	18,044,250	1.09%
Edgewater	Apartments	14,100,000	0.85%
Villages of Lake Jackson	Apartments	10,600,000	0.64%
Gulf Coast Kingston Properties	Apartments	9,715,270	0.59%
Centerpoint Energy	Utility	9,499,440	0.58%
HEB Grocery	Retail	9,229,910	0.56%
Texas Dow Employees Credit Union	Finanical Institution	8,930,627	0.54%
The Residence at Lake Jackson	Apartments	8,000,000	0.48%
Brazos Square Shopping Center	Retail	7,398,410	0.45%
Buc-ee's	Convenience Stores	7,277,860	0.44%
Leo Martin Chevrolet	Dealership	6,880,480	0.42%
Raintree	Apartments	6,092,550	0.37%
Home Depot	Retail	6,053,420	0.37%
Candlewood Suites	Hotel	5,880,190	0.36%
Brazos Crossing Shopping Center	Retail	5,520,260	0.33%
Target	Retail	5,487,210	0.33%
		$ 186,712,287	11.31%

Assessed Valuation by Classification

Classification	Tax Year 2015 Assessed Taxable Valuation	Percent Of Total
Homesite Land	$ 190,838,351	9.95%
Homesite Improvement	1,071,965,867	55.92%
Non Homesite Land	125,184,103	6.53%
Non Homesite Improvement	399,224,945	20.82%
Ag land Market Value	2,883,983	0.15%
Personal Property	126,989,430	6.62%
Total Market / Appraised Value	$ **1,917,086,679**	100.00%
Less:		
Homestead Cap Loss	(9,017,967)	
Exemption Loss	(380,347,986)	
Produciticty Loss	(2,748,126)	
Tax Increment Financing	(1,262,209)	
Under Protest	126,964,980	
Net Taxable Value	$ **1,650,675,371**	

2010 CENSUS INFORMATION

Population	
Total Population	26,849

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

Population by Sex/Age	
Male	13,155
Female	13,694
Under 18	7,090
18 & over	19,759
20 - 24	1,506
25 - 34	3,358
35 - 49	5,530
50 - 64	5,393
65 & over	3,198

Population by Ethnicity	
Hispanic or Latino	5,513
Non Hispanic or Latino	21,336

Population by Race	
White	22,649
African American	1,370
Asian	842
American Indian and Alaska Native	140
Native Hawaiian and Pacific Islander	10
Other	1,194
Identified by two or more	644

SUMMARY OF MAJOR PERSONNEL CHANGES TO FULL-TIME POSITIONS

YEAR	DEPARTMENT	POSITION	Add FTE	Delete
2015-16	Administration	Personnel Clerk	1.00	
2015-16	Fire	Deputy Fire Marshal	1.00	
2015-16	Water	Assistant Superintendant	0.50	
2015-16	Wastewater	Assistant Superintendant	0.50	
2013-14	Wastewater	Split Public Works Director	0.50	
2013-14	Code Enforcement	Split Public Works Director		-0.50
2009-10	Police	College Resource Officer	1.00	
2007-08	Administration	Secretary	1.00	
2007-08	Finance	Payroll Clerk	1.00	
2007-08	Police	Narcotics Detective	1.00	
2007-08	Code Enforcement	Apartment Inspector	1.00	
2007-08	Code Enforcement	Code Enforcement Officer	1.00	
2007-08	Civic Center	Custodian	1.00	
2006-07	Legal	City Attorney	1.00	
2005-06	Utility Admin	Cashier		-1.00
2005-06	Recreation	Rec Leader	1.00	
2005-06	Recreation	Secretary		-1.00
2005-06	Police	School Resource Officer	1.00	
2004-05	Civic Center	Custodian		-1.00
2004-05	Fire	Custodian moved to PD		-0.50
2004-05	Legal	Secretary		-1.00
2004-05	Police	Custodian moved to PD	0.50	
2003-04	Administration	Bldg Custodian Moved	0.33	-0.33
2003-04	Finance	Finance Dir. Moved	0.50	-0.50
2003-04	Utility Admin	Meter Reader		-1.00
2002-03	Utilities	Laborer II		-1.00
2001-02	Administration	Personnel Director	1.00	
2000-01	Civic Center	Custodian	1.00	
2000-01	Police	Patrol Officers	4.00	
2000-01	Recreation	PT Custodian to FT	1.00	
2000-01	Utility Admin	Secretary	1.00	
1999-00	Civic Center	Custodian	2.00	
1999-00	Civic Center	Marketing Asst.	1.00	
1999-00	Civic Center	Civic Center Mgr.	1.00	
1999-00	Finance	MIS Systems Analyst	1.00	
1999-00	Finance	Cust. Service Super	1.00	-1.00
1999-00	Humane	Humane Officer	1.00	
1999-00	Parks	Groundskeeper II		-1.00
1999-00	Recreation	Rec Leader PT to FT	1.00	
		Total	**32.83**	**-11.83**
		NET TOTAL	**21.00**	

GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY

Tax Year	Fiscal Year Ended	Tax Rate	Total Assessed Value	General Capital Projects	Bond Issues: Date Authorized		Bond Issues: Amount Authorized	Bond Issues: Date Sold	Bond Issues: Amount Sold
1976	9/30/1977	$ 0.5000	$ 175,832,810	151,154	4/3/1976		$ 2,885,000	7/20/1976	$ 2,885,000
1977	9/30/1978	0.4750	192,542,314	59,428					
1978	9/30/1979	0.4750	207,204,210	272,872					
1979	9/30/1980	0.4250	232,286,120	178,154	4/5/1980		2,000,000	8/20/1980	2,000,000
1980	9/30/1981	0.4250	251,333,126		4/4/1981		600,000	4/8/1981	600,000
1981	9/30/1982	0.4500	269,422,547	271,186	8/14/1982		1,595,000	9/28/1982	1,595,000
1982	9/30/1983	0.3400	455,809,674	760,995					
1983	9/30/1984	0.3865	468,967,930	602,010	11/8/1983		1,140,000	6/18/1984	1,140,000
1984	9/30/1985	0.4000	485,602,540	708,895					
1985	9/30/1986	0.3250	618,134,335	253,006					
1986	9/30/1987	0.3250	619,430,280	423,609					
1987	9/30/1988	0.3250	607,217,191	496,943					
1988	9/30/1989	0.3250	613,392,040	284,172					
1989	9/30/1990	0.3250	617,544,250	231,866	9/9/1989		4,665,000	11/6/1989	4,665,000
1990	9/30/1991	0.3450	637,920,940	36,519					
1991	9/30/1992	0.3450	651,975,210	51,133					
1992	9/30/1993	0.3550	674,654,648	204,651	8/29/1992		3,450,000	3/15/1993	3,450,000
1993	9/30/1994	0.3550	704,858,200	623,845					
1994	9/30/1995	0.3500	742,810,365	572,969					
1995	9/30/1996	0.3450	789,761,000	570,295	6/17/1996		7,300,000	6/17/1996	7,300,000
1996	9/30/1997	0.3400	829,035,849	559,522					
				542,462		a)			
1997	9/30/1998	0.3500	847,067,939	766,189	5/3/1997	c)	6,350,000	11/3/1997 GO	2,100,000
1998	9/30/1999	0.3500	889,655,350	913,487				11/3/1997 CO	5,950,000
1999	9/30/2000	0.3500	935,110,266	1,397,500	11/3/1997		5,950,000		
						c)		1/15/1999	4,250,000
2000	9/30/2001	0.3500	998,035,066	952,683	1/11/2001	b)	10,800,000	5/15/2001	3,600,000
2001	9/30/2002	0.3500	1,068,602,660	1,193,565	1/18/1997		6,000,000	5/15/2002	6,000,000
2002	9/30/2003	0.3750	1,116,753,175	672,741		b)		12/15/2002	3,600,000
2003	9/30/2004	0.3703	1,185,429,367	627,827		b)		4/15/2004	3,600,000
2004	9/30/2005	0.3700	1,236,071,214	206,785	5/15/2005	d)	7,700,000		-
2005	9/30/2006	0.3800	1,273,059,582	1,170,715					
2006	9/30/2007	0.3700	1,351,219,282	731,008		d)		5/17/2007	5,300,000
2007	9/30/2008	0.3850	1,391,772,727	809,648					-
2008	9/30/2009	0.3900	1,460,686,450	1,157,136		d)		3/3/2009	2,400,000
2009	9/30/2010	0.3900	1,454,833,720	1,949,813	5/8/2010	e)	7,000,000	7/20/2010	3,000,000
2010	9/30/2011	0.3900	1,437,060,336	684,123			7,360,000	10/18/2011	7,360,000
2011	9/30/2012	0.3900	1,419,681,558	751,310				5/6/2013	4,000,000
2012	9/30/2013	0.3900	1,437,118,606	1,024,693				5/6/2013 CO	2,000,000
2013	9/30/2014	0.3900	1,450,607,167	516,489					
2014*	9/30/2015	0.3850	1,498,269,814	1,529,267					
2015**	9/30/2016	0.3600	1,650,675,371	1,115,000					
				$ 26,025,665			**$ 74,795,000**		**$ 76,795,000**
				Total Projects			**$ 102,820,665**		

* Estimate
** Adopted Budget
a) Outdoor Pool was built with half cent sales tax money
b) $10,800,000 in GO bonds were approved by voters in 2001. These were sold in three phases.
c) $6,325,000 in GO bonds were approved by voters in 1997. These were sold in two phases.
d) $7,700,000 in GO bonds were approved by voters in 2005. These were sold in two phases.
e) $7,000,000 in GO bonds were approved by voters in 2010. These were sold in two phases.

GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY Continued.

7/20/1976	Library, City Hall, Streets (Oak Drive, Willow Drive, Oyster Creek Drive), Drainage, Parks, Water System - GO
8/20/1980	Police Building, Service Center, Streets (Plantation Dr., That Way, Dixie Dr) - GO
4/8/1981	Streets (Yaupon 2 lanes FM 2004 to OCD) - GO
9/28/1982	Drainage, Streets (Huisache), Sanitary Sewer - GO
11/8/1983	Streets (Oak Dr Bridge, Stanford Rd, Post Oak, Post Oak Ct.) - GO
11/6/1989	Refunding - GO; Library & Parking, Streets (Dixie Dr, Oyster Creek Dr) - GO
3/15/1993	Police Station, Plantation Bridge, Streets (Azalea & Center Way) - GO
6/17/1996	Recreation Center - CO (Debt Service provided by half cent sales tax)
11/3/1997	Streets - Cherry, Elm, Winding Way, Canna, Circle Way
11/3/1997	Youth Sports Complex, Civic Center Plaza - CO (Debt Service provided by half cent sales tax)
1/15/1999	Streets - phase 2 of $6.35 million Authorized - OCD, Laurel, Acacia, Mimosa, Oleander, Walnut, Lotus, Medical Dr.
5/15/2001	Funding the reconstruction of Magnolia (100 block to Acacia), central Yaupon, (SH332 to OCD).
	Also funded is the humane facility and a two bay expansion to Fire Station #2.
5/15/2002	Golf Course construction
12/15/2002	Fire / EMS Building
4/15/2004	Streets - Oak Drive, South Yaupon, Dixie Drive, South Magnolia, and Brazos Oaks
5/17/2007	Brazos Oaks Subdivision: Streets drainage; Jasmine, Oak Dr., & Winding Way street & drainage. Renovations of old fire station into a Court Facility, Emergency Dispatch & Emergency Operation Center.
5/8/2010	Drainage, Ditch lining, Structure crossing (Oak Dr & S. Yaupon), Aterial streets drought repair.
10/18/2011	Refunding - GO Bond Series 2001 (Humane Facility, 2 bays on Fire Station 2, Magnolia & Central Yaupon reconstruction.
	Refunding - GO Bond Series 2002 [Fire/EMS facility] (3/15/13 call date).
	Refunding - GO Bond Series 2002 & 2003 [Golf Course] (3/15/13 call date).
5/6/2013	$4M GO for streets remainder of magnolia, Laurel,Chinaberry, Gardenia, and Camellia, various courts
	$2M CO South Parking Place

Information provided by the Brazoria County Tax Office 07-27-2015

**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
2005	79,046	$ 8,270,507,790	$ 642,174,140	$ 8,912,681,930	$ 492,677,484
2006	82,263	$ 9,232,795,790	$ 611,210,790	$ 9,844,006,580	$ 574,367,860
2007	84,399	$ 10,168,218,701	$ 850,659,412	$ 11,018,878,113	$ 583,676,962
2008	86,608	$ 11,229,716,724	$ 302,173,693	$ 11,531,890,417	$ 491,545,699
2009	87,932	$ 10,926,556,311	$ 755,995,018	$ 11,682,551,329	$ 315,255,480
2010	88,979	$ 11,597,214,600	$ 182,453,464	$ 11,779,668,064	$ 196,623,525
2011	90,267	$ 11,742,877,210	$ 138,848,451	$ 11,881,725,661	$ 188,139,710
2012	91,329	$ 11,869,862,227	$ 275,226,839	$ 12,145,089,066	$ 171,886,371
2013	92,488	$ 12,126,891,336	$ 214,434,692	$ 12,341,326,028	$ 184,735,066
2014	93,911	$ 12,763,755,887	$ 446,851,977	$ 13,210,607,864	$ 202,455,398

*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
2005	8,135	$ 969,890,970	$ 55,233,910	$ 1,025,124,880	$ 11,345,801
2006	8,197	$ 1,020,557,040	$ 32,023,020	$ 1,052,580,060	$ 10,667,662
2007	8,256	$ 1,047,335,160	$ 60,799,370	$ 1,108,134,530	$ 10,601,770
2008	8,302	$ 1,124,490,976	$ 15,975,860	$ 1,140,466,836	$ 11,931,080
2009	8,330	$ 1,105,776,006	$ 45,368,017	$ 1,151,144,023	$ 4,918,400
2010	8,338	$ 1,137,272,935	$ 9,788,380	$ 1,147,061,315	$ 2,814,380
2011	8,356	$ 1,129,367,436	$ 8,345,630	$ 1,137,713,066	$ 3,076,620
2012	8,364	$ 1,140,947,779	$ 20,833,160	$ 1,161,780,939	$ 2,309,480
2013	8,391	$ 1,162,209,888	$ 13,715,928	$ 1,175,925,816	$ 4,110,090
2014	8,382	$ 1,193,308,714	$ 27,537,180	$ 1,220,845,894	$ 2,575,130

*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
2005	5,209	$ 385,639,610	$ 31,963,330	$ 417,602,940	$ 5,719,290
2006	5,238	$ 418,843,620	$ 35,270,870	$ 454,114,490	$ 6,031,890
2007	5,255	$ 450,648,069	$ 41,562,380	$ 492,210,449	$ 7,446,050
2008	5,299	$ 492,505,869	$ 4,511,750	$ 497,017,619	$ 6,701,630
2009	5,337	$ 489,288,507	$ 17,418,919	$ 506,707,426	$ 5,759,610
2010	5,363	$ 492,528,737	$ 6,513,911	$ 499,042,648	$ 2,434,310
2011	5,384	$ 490,332,427	$ 4,232,500	$ 494,564,927	$ 3,416,610
2012	5,396	$ 498,497,273	$ 7,181,480	$ 505,678,753	$ 3,493,460
2013	5,407	$ 502,823,134	$ 8,144,990	$ 510,968,124	$ 2,902,960
2014	5,412	$ 528,527,978	$ 14,761,706	$ 543,289,684	$ 2,884,260

*This number is included in "Total Market Value". City of Angleton 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.

2011 Industrial District Agreement

The following represents the basis for the 2011 Industrial District Agreement between BASF, Dow and the Brock interests and the Cities of Clute, Freeport and Lake Jackson. Final contracts will be prepared in accordance with the following:

- Length of contract – 15 years
- Floor payment - $9,000,000
- Payment in years one & two - $9,000,000 each year
- Distribution among the Cities:

Initial year:	
Clute	$1,400,000
Freeport	$3,500,000
Lake Jackson	$4,100,000

- Growth factor will be the higher of the CPI-U or value based formula (Industrial District value x$.55/ $100 on assessed value @ 50% or rate of 27.5 cents/$100)
- Ceiling – payments will rise or fall based on the CPI-U or value-based formula but in no case would fall below the $9,000,000 floor, except as described herein- Payments also cannot exceed a CAP of (Industrial District value x$.55/$100 on assessed value @ 80% or rate of 44 cents$100).
- In no case would Industry ever pay more than would be due if the Industrial District was annexed (including abated properties) using the Industrial District "tax rate" ($.55/$100)
- Natural disaster or terrorist attack – in the event of a natural disaster (ie a hurricane) or other weather related incident or terrorist attack in which industry suffers major physical damage that results in values (including abated values) being negatively affected by 50% or more the following shall apply:

  - The first year after a natural disaster (ie, hurricane) or other weather related incident or terrorist attack affecting the plant the payment to the Cities will drop to the floor amount ($9 million).
  - The second and third years may drop below the $9 million floor and will be based on value of plant, including abated properties, (those properties granted an abatement by Brazoria County) x$.55/$100 assessed value @ 80%-(rate of 44 cents/$100)
  - In the fourth year the contract the payment amount will return to the pre-disaster payment unless it would exceed the CAP. In that event the payment would be based on the CAP or the $9,000,000 floor payment, whichever is greater. From the fifth year point the payment will resume based on the greater of the CPI-U or the value based formula.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Contract Rate	Tax Rate	Effective Tax Rate	New Construction	Comments
1	Port Neches	75%	0.69950	**52.46%**	75%	10 Year Contract
2	Beaumont	80%	0.64000	**51.20%**	3 years @ 0%, Steps in	3 years @ 80%, 4 years @ 75%
3	Pasadena	90%	0.56200	**50.59%**	0%,20%, 45%, 55%, 65%	Increase/decrease is split with Industry
4	Orange	67%	0.74500	**50.00%**	0% for 2 years	5 Year contract - 10% Ceiling & Floor
5	Baytown	62%	0.78703	**48.80%**	0% for 2 years	Different start dates for each company.
6	Houston	73.4%	0.64500	**47.34%**	40%, 45%, 50%	15 Year Contract 100% on Land
7	Deer Park	63%	0.72000	**45.36%**	25%,35%,45%,55%	2006 Base Value for New Construction
8	La Porte	62%	0.71000	**44.02%**	30%	2007 Base Value for New Construction
9	Nederland	75%	0.57800	**43.35%**	0% - 5 years, 37.5%, 56.25%	Personal Property @ 20%
10	Texas City	100%	0.42500	**42.50%**	100%	Annexed by City
11	Corpus Christi	60%	0.58500	**35.10%**	6%-60%	10 Year Contract - Land 100% - 3% minimum increase - 6% cap
12	Freeport	49%	0.70827	**34.71%**	0%	Rate Escalates from 40% to 55% over 10 years
13	Lake Jackson, Clute	50%	0.55000	**27.50%**	0%	15 year contract.Floor of $9m, escalates based on CPI-U
14	Bridge City	42%	0.47775	**20.07%**	0% for 2 years	Add Sales Tax Adjustment to Tax Rate
15	Port Arthur	75%	0.77500	**Flat Fee**	-	Use Flat Fee Contracts
16	Liverpool	NA	0.23685	**Flat Fee**	0%	Plants split $350,000 annually

Hugh L. Landrum & Associates, Inc.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Port Neches	454,793,500	$ 2,385,960.00	**0.525%**	Huntsman, Mobil, Motiva, Air Liquide
2	Orange	957,364,212	$ 4,993,323.00	**0.522%**	DuPont, Bayer, Chevron
3	Pasadena	2,952,527,965	$ 15,213,131.00	**0.515%**	Hoechst Celanese, Phillips, Montel
4	Beaumont	2,506,554,609	$ 12,474,171.00	**0.498%**	Exxon \ Mobil, Goodyear, Du Pont
5	Baytown	5,439,741,259	$ 24,556,958.87	**0.451%**	Exxon, Bayer, Chevron - Exxon updated for 2002
6	Deer Park	3,172,917,528	$ 14,068,346.96	**0.443%**	Shell, Rohm & Haas, Calpine
7	La Porte	2,957,450,657	$ 12,631,487.57	**0.427%**	Equistar (Olfeins JV), Total Petro., Innovene
8	Port Arthur	3,500,000,000	$ 14,100,000.00	**0.403%**	Motiva, Huntsman, Fina, Clark
9	Nederland	238,898,842	$ 940,849.00	**0.394%**	Air Liquide, Sun, Unocal
10	Houston	3,683,858,290	$ 14,000,000.00	**0.380%**	Lyondell, Shell, Champions Paper
11	Freeport	347,692,230	$ 1,206,667.07	**0.347%**	Shintech, Schenectady, DSM
12	Lake Jackson, Clute	2,888,875,477	$9,000,000	**0.312%**	Dow, BASF
13	Bridge City	29,453,613	$ 79,000.00	**0.268%**	Firestone
14	Corpus Christi	2,442,301,092	$ 6,104,418.00	**0.250%**	Koch, Citgo, Coastal, Valero
15	Liverpool	595,230,130	$ 350,000.00	**0.059%**	Innovene, Equistar, Solutia

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Hugh L. Landrum & Associates, Inc.

Pay Plan

Lake Jackson

City of Enchantment

City of Lake Jackson

Compensation Plan

FY 2015-16

25 Oak Drive
Lake Jackson, Texas

Employee Classification/Compensation

Executive Summary

The City contracted with Gallagher Benefits Services to assist with its Compensation Study for FY 2015-16. Staff proposes incremental implementation of their recommendations.

Compensation Study

The City studies the market to provide a competitive compensation plan that accomplishes the following goals:

- Encourage excellent service by tying salary increases to job performance rather than tenure;
- Reward employees for their job performance and accomplishment of goals;
- Provide a competitive compensation package that takes into consideration the City's fiscal resources.
- Provide consistent administration of pay policies among all City departments.

Surveyed cities are selected based on a population of 20,000 to 75,000 across the state and supplemented with private sector data when appropriate.

Compensation Plan

The Compensation Plan is divided into two distinct segments; market adjustments and merit increases.

Market Adjustments

Market adjustments are effective October 1 and are capped at 8% maximum for FY 2015-16. Market adjustments for each range are based on the median of Actual Market Salaries for benchmarked positions which form the basis of establishing the midpoint for each range.

Merit Increases

Performance evaluations for employees are completed once a year for all employees and are distributed throughout the first part of the year for each classification group, regardless of the anniversary date of an employee's employment. Merit increases are awarded during this time frame. There is no set time interval employees can expect to reach the top salary of their range. A merit increase of 2% has been proposed for the FY 2015-16 budget.

City of Lake Jackson

PAY PLAN

FY 2015-16

Non-Exempt Pay Plan: FY 2015-16

Grade	Mkt	Position	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Market Actual Salary (Median)	Current Min	Current Max
100-N	5%	Laborer I	$24,440	$29,328	$34,216	$28,685	$22,880	$31,928
	5%	Groundskeeper I	11.75	14.10	16.45	$28,685	$22,880	$31,928
110-N	5%	Laborer II	$26,520	$31,824	$37,128	$32,088	$25,168	$35,256
	5%	Groundskeeper II	12.75	15.30	17.85	$32,088	$25,168	$35,256
	5%	Custodian					$25,168	$35,256
	5%	Meter Reader				$31,684	$25,168	$35,256
	8%	Cashier				$31,394	$24,024	$33,592
	8%	Recreation Leader				$31,394	$24,024	$33,592
	8%	Recreation Aide						
	5%	Asst. Aquatics Coordinator					$25,168	$35,256
120-N	6%	Accounting Clerk	$28,600	$34,320	$40,040	$32,189	$25,376	$35,568
	3%	Customer Service Rep	13.75	16.50	19.25	$33,481	$27,040	$37,856
	4%	Deputy Court Clerk				$33,587	$27,040	$37,856
	2%	Light Equipment Operator				$31,323	$28,184	$39,416
	2%	Refuse Driver				$31,165	$28,184	$39,416
	2%	Humane Officer				$32,608	$28,912	$40,456
	6%	Finance Clerk				$35,985	$25,376	$35,568
130-N	8%	Secretary	$30,680	$36,816	$42,952	$36,762	$28,392	$39,728
	8%	Service Writer	14.75	17.70	20.65		$28,392	$39,728
	2%	Mechanic I				$34,715	$30,576	$42,848
	2%	Welder					$30,576	$42,848

Non-Exempt Pay Plan: FY 2015-16

Grade	Mkt	Position	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Market Actual Salary (Median)	Current Min	Current Max
140-N	5%	Communications Specialist	$ 32,968	$ 39,624	$ 46,176	$39,658	$31,304	$43,784
			15.85	19.05	22.20			
150-N	2%	Personnel Generalist	$ 35,360	$ 42,432	$ 49,504	$42,324	$35,256	$49,296
	2%	Buyer	17.00	20.40	23.80		$35,256	$49,296
	2%	Mechanic II				$36,920	$34,112	$47,736
	2%	Paint & Body Tech					$34,112	$47,736
	5%	Communications Leader					$34,112	$47,736
	2%	Lab Tech					$35,256	$49,296
	2%	Operator				$36,534	$34,112	$47,736
	2%	Crew Leader					$34,008	$47,528
	2%	Lead Humane Officer					$34,008	$47,528
160-N	2%	Traffic Technician	$ 39,520	$ 47,424	$ 55,328		$35,984	$50,336
	2%	Lead Mechanic	19.00	22.80	26.60		$35,984	$50,336
	2%	Health Inspector				$40,252	$39,312	$55,016
	2%	Building Inspector				$47,672	$39,312	$55,016
	2%	Code Enforcement Officer				$41,859	$39,312	$55,016
	2%	Engineering Assistant					$39,312	$55,016
	2%	Apartment Inspector					$39,312	$55,016
170-N	2%	Plans Examiner/Bldg Insp	$ 41,392	$ 49,712	$ 58,032	$48,711	$40,560	$56,784
	2%	Engineering Technician	19.90	23.90	27.90	$48,604	$39,520	$55,328
	2%	Deputy City Secretary					$40,560	$56,784

Exempt Pay Plan: FY 2015-16

Grade	Mkt	Position	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Market Actual Salary (Median)	Current Min	Current Max
600-E		Open	$ 40,000	$50,000	$ 60,000			
620-E	8% Δ	Accountant	$ 41,000	$51,250	$ 61,500	$50,381	$38,272	$53,560
	3%	Recreation Coordinator				$42,559	$41,184	$57,616
640-E	8% Δ	Customer Service Super	$ 45,000	$56,250	$ 67,500	$56,420	$40,144	$56,160
	8% Δ	Volunteer Coordinator				$55,447	$38,272	$53,560
	8% Δ	Municipal Court Clerk				$56,727	$40,144	$56,160
	3%	Foreman				$50,813	$41,184	$57,616
	8%	Systems Analyst				$50,643	$45,552	$63,752
660-E	2%	Parks Superintendent	$ 48,000	$60,000	$ 72,000	$57,512	$48,984	$68,536
	2%	Civic Center Manager					$48,984	$68,536
	2%	Accounting Manager						
	New	Asst. Utility Superintend						
	New	Deputy Fire Marshal				$58,471		
	2%	Fleet Supervisor				$55,666	$47,008	$65,832
680-E	2%	Asst to City Manager	$55,000	$68,750	$82,500		$56,784	$79,560
700-E		Open	$57,000	$71,250	$85,500			
720-E	8% Δ	Building Official	$59,000	$76,700	$94,400	$74,430	$56,160	$78,624
	2%	Assistant Parks & Rec Dir					$64,064	$89,752
	8% Δ	PW Superintendent				$63,412	$56,160	$78,624
	8% Δ	Utilities Superintendent				$63,229	$56,160	$78,624

Δ Market adjustment capped.

Exempt Pay Plan: FY 2015-16

Grade	Mkt	Position	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Market Actual Salary (Median)	Current Min	Current Max
740-E	8%	Police Lieutenant	$ 66,000	$85,800	$ 105,600	$82,193	$64,064	$89,752
	5%	City Secretary				$75,410	$60,008	$84,032
	8% Δ	Assistant City Engineer				$84,620	$62,192	$87,048
	8% Δ	Fire Marshal				$82,587	$62,192	$87,048
	8%	MIS Manager					$61,672	$86,320
760-E	8% Δ	Assistant Police Chief	$ 79,000	$102,700	$ 126,400	$97,882	$73,736	$103,168
	8% Δ	Personnel Director				$104,160	$74,568	$104,416
	8% Δ	Parks & Recreation Director				$105,712	$78,104	$109,408
780-E		OPEN	$ 83,000	$107,900	$ 132,800			
800-E	8% Δ	Finance Director	$ 87,000	$113,100	$ 139,200	$112,494	$84,968	$118,872
	8%	City Engineer				$108,638	$83,616	$117,000
	5%	Public Works Director				$110,590	$87,984	$123,136
820-E	8% Δ	Police Chief	$ 92,000	$119,600	$ 147,200	$121,942	$89,856	$125,736
840-E	6%	Assistant City Manager	$ 96,000	$124,800	$ 153,600	$125,784	$98,488	$137,800

Δ Market adjustment capped.

Sworn Personnel Pay Plan: FY 2015-16

Grade	Mkt	Position	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Market Max	Current Min	Current Max
Based on 2080 HRS								
510-SP	8% Δ	Motorcycle Officer	$ 45,344	$52,104	$ 58,864		$41,912	$54,496
		Detective	21.80	25.05	28.30			
520-SP	8% Δ	Community Relations Officer	$ 52,832	$ 60,736	$68,640	$65,537	$48,880	$63,544
			25.40	29.20	33.00			
530-SP	8%	Detective Sergeant	$60,424	$ 69,472	$ 78,520	$69,744	$55,848	$72,696
			29.05	33.40	37.75			
Based on 2119 HRS								
500-SP	8% Δ	Patrol Officer I	$ 43,757				$40,473	
			20.65					
510-SP	8% Δ	Patrol Officer II	$ 46,194	$ 53,081	$ 59,968	$65,579	$42,698	$55,518
			21.80	25.05	28.30			
520-SP	8% Δ	Corporal	$ 53,823	$ 61,875	$ 69,927	$72,849	$49,797	$64,735
			25.40	29.20	33.00			
530-SP	8% Δ	Patrol Sergeant	$ 61,557	$ 70,775	$ 79,992	$82,400	$56,895	$74,059
			29.05	33.40	37.75			

Δ Market adjustment capped.

Council Appointed Employees: FY 2015-16

Grade		Position	Minimum	Market Actual Salary (Median)	Maximum	Notes:
CA		Alternate Municipal Court Judge – Part-time				Current salary adopted August 2015: $16,557, approximately 35% of Municipal Court Judge salary. Contract employee, position receives no city benefits.
CA		**Municipal Court Judge –** Part-time	$ 36,700	$ 47,600	$58,720	Current salary adopted August 2015: $47,840. Contact employee, position receives no city benefits.
CA		**City Attorney**	$ 107,000	$ 139,100	$ 171,200	Current salary adopted August 2015: $119,475. $500 Monthly Car Allowance.
CA		**City Manager**	$ 135,000	$ 175,500	$ 216,000	Current salary adopted August 2015: $177,694. $650 Monthly Car Allowance.

Regular Part-Time & Seasonal: FY 2015-16

Grade		Position	Minimum	Maximum
400	4	Child Care Attendant	$ 9.00	$ 10.00
910		Lifeguard Laborer Clerk	$9.00	$ 9.00
920		WSI Swim Instructor	$ 10.00	$ 10.00
940		Recreation Instructor	$ 7.75	$ 20.00
950	12	Crossing Guard	$ 15.00	$ 15.00
960		Head Lifeguard	$ 10.00	$ 10.00

AUTHORIZED POSITIONS GENERAL FUND	FY 2011-12 FULL-TIME	FY 2012-13 FULL-TIME	FY 2013-14 FULL-TIME	FY 2014-15 FULL-TIME	FY 2015-16 FULL-TIME	PART-TIME
Administration	10.50	10.50	10.50	10.50	11.50	0.10
Finance	10.00	10.00	10.00	10.00	10.00	0.15
Municipal Court	4.00	4.00	4.00	4.00	4.00	0.50
Legal	1.00	1.00	1.00	1.00	1.00	0.00
Police	60.00	60.00	60.00	60.00	60.00	2.78
Fire	1.00	1.00	1.00	1.00	2.00	0.00
Humane	3.00	3.00	3.00	3.00	3.00	0.00
Engineering	4.00	4.00	4.00	4.00	4.00	0.34
Street	6.83	6.83	6.83	6.83	6.83	0.00
Drainage	14.83	14.83	14.83	14.83	14.83	0.89
Code Inforcement	7.50	7.50	7.50	7.50	7.50	0.00
Parks	13.50	13.50	13.50	13.50	13.50	0.58
Recreation	13.50	13.50	13.50	13.50	13.50	18.93
Garage	9.00	9.00	9.00	9.00	9.00	0.00
Library	0.50	0.50	0.50	0.50	0.50	0.00
Civic Center	5.00	5.00	5.00	5.00	5.00	0.00
TOTAL GENERAL FUND	**164.16**	**164.16**	**164.16**	**164.16**	**166.16**	**24.27**
Utility Administration	6.00	6.00	6.00	6.00	6.00	0.00
Water	11.50	11.50	11.50	11.50	12.00	0.00
Wastewater	20.00	20.00	20.00	20.00	20.50	0.00
Sanitation	25.34	25.34	25.34	25.34	25.34	0.00
TOTAL UTILITY FUND	**62.84**	**62.84**	**62.84**	**62.84**	**63.84**	**0.00**
TOTAL ALL FUNDS COMBINED	**227.00**	**227.00**	**227.00**	**227.00**	**230.00**	**21.50**

Certification Pay 2015-16	No of Employees	Current Annual	Proposed Monthly	Proposed Annual	Last Increase	Annual Cost
Master Peace Officer	11	$1,800	$180	$ 2,160	2005	$3,960
Advanced Peace Officer	11	1,200	120	1,440	2005	2,640
Master Telecommunicator	4	0	120	1,440	2015	2,160
Water License A	0	900	90	1,080	2008	0
Wastewater License A	1	900	90	1,080	2008	180
Advanced Telecommunicator	3	900	90	1,080	2007	540
Certified Municipal Court Clerk (Level III)	1	900	90	1,080	2007	180
Intermediate Peace Officer	7	600	60	720	2005	840
Fire Inspector Certification	0	600	60	720	2007	0
Water License B	0	480	45	540	2008	0
Wastewater License B	1	480	45	540	2008	60
CNG Tank Inspector	2	480	45	540	2014	120
Intermediate Telecommunicator	0	420	40	480	2007	0
Certified Level II (Municipal Court)	3	420	40	480	2007	180
Water License C	10	180	20	240	2007	600
Wastewater License C	9	180	20	240	2007	540
Herbicide & Pesticide License	5	180	20	240	2007	300
Laboratory Analyst	0	180	20	240	2007	0
ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses	5	180	20	240	2014	300

Increase calculated us Bureau of Labor Statistics CPI inflation calculator.

Evaluation Schedule

	Employee Input Forms Turned-In	Evaluations to Director	Evaluations to Personnel	Evaluation Returned to Supervisor	Evaluation Interviews Completed & Returned to Personnel	Adjustment Appears on Paycheck
SERVICE / MAINTENANCE **OFFICE / CLERICAL**	Sep 1, 2015 Tuesday	Sep 28, 2015 Monday	Oct 5, 2015 Monday	Oct 12, 2015 Monday	Nov 3, 2015 Tuesday	Nov 6, 2015 Friday
TECHNICAL **SWORN PERSONNEL**	Sep 28, 2015 Monday	Oct 26, 2015 Monday	Nov 2, 2015 Monday	Nov 9, 2015 Monday	Nov 30, 2015 Monday	Dec 4, 2015 Friday
PROFESSIONAL **MGMT / SUPERVISION**	Oct 26, 2015 Monday	Nov 20, 2015 Friday	Nov 30, 2015 Monday	Dec 7, 2015 Monday	Dec 28, 2015 Monday	Jan 1, 2016 Friday
DIRECTORS	Dec 7, 2015 Monday				Feb. 5, 2016 Friday	Feb. 12, 2016 Friday

These deadlines must be observed in order to process performance evaluations for appropriate merit increases. All evaluations should be submitted to Personnel to be logged and reviewed prior to employee evaluation interview.

Budget Glossary

Lake Jackson

City of Enchantment

BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

380 AGREEMENTS – Economic Development Agreements in accordance with Chapter 380 of the Texas Local Government Code. The terms vary between agreements. They may involve refunding Sales Tax, Property Tax or both to a developer.

ABATEMENT – A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADMINISTRATIVE FEES – Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES – (Current) All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES – (Delinquent) All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES – (Penalty and Interest) A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

ALCOHOL BEVERAGE TAX – A tax at the rate of 6.7% percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee. Only a portion of this is remitted to the City from the State.
APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

WORKING CAPITAL – The amount current assets exceed current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

WORKLOAD MEASURES – Workload measures reflect major activities of the department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.

APPROPRIATION ORDINANCE – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ARBITRAGE – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

ASSESSED VALUATION – A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District on January 1st of each year.)

BISD – Brazosport Independent School District. All school age children living in the City limits of Lake Jackson attend school in this District.

BALANCED BUDGET – A fund's budget is considered balanced when estimated expenditures equal prospective revenues. The City's financial policy is to present the General Operating Fund and the Utility Operating Fund as balanced.

B.O.D – Biochemical Oxygen Demand.

B.W.A – Brazosport Water Authority. A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BOND – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS – A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR – The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET GLOSSARY

BUDGET MESSAGE – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

CDBG – Community Development Block Grant

CAPITAL IMPROVEMENT PLAN – A plan for capital expenditure to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CASH BASIS - A basis of accounting under which transactions are recognized only when cash changes hands.

CASH MANAGEMENT – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CONTINGENCY – Funds set aside in a reserve account for major expenditures or for emergencies.

DEBT SERVICE FUND – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Also called a Sinking Fund.

DEPRECIATION – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

ENTERPRISE FUND – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; golf courses; airports; parking garages; and transit systems.

ENCUMBRANCES – Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURE – This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

EXPENSES – Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FISCAL YEAR – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE TAX – This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

FUNCTION – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

FUND BALANCE – Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

GENERAL FUND – The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS) – Establishes standards against which the quality of audits are performed and judged.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – Establishes accounting financial reporting standards for state and local government.

GOVERNMENTAL FUNDS – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual

funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GRANTS – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

HALF CENT OPTIONAL SALES TAX – Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

HOTEL/MOTEL TAX – Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining is appropriated annually as designated by Council through the budget process.

INFRASTRUCTURE – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

INTERFUND TRANSFERS – Amounts transferred from one fund to another.

INVESTMENTS – Securities and real estate held to ensure safety, provide necessary liquidity and optimize yield for the City's operating cash. The term does not include fixed assets used in governmental operations.

LAKE JACKSON ECONOMIC DEVEOLPMEN CORPORATION – The City's 4B Economic Development Corporation. The LJEDC provides financing services entirely to the City. The LJEDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations.

LEVEL DEBT PAYMENTS – A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

LEVEL PRINCIPAL PAYMENTS – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

LEVY – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND – A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterpise fund are at least 5% of the corresponding total for all governmental and enterpsie funds combined. Any other goverment or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them.

OPERATING EXPENSES – Expenses which are directly related to the fund's primary service activities.

OPERATING REVENUES – Revenues which are directly related to the fund's primary service activities.

OPERATING TRANSFERS – All interfund transfers other than residual equity transfers.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASURES – Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION – Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

PROGRAM GOALS – Program goals describe the purpose or benefit the department plans to provide to the community and/or organizations it serves. Goals identify the end result the department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

PROPERTY TAX – Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

PROPRIETARY FUND – Proprietary funds follow accounting practices similar to those found in private business. Both attempt to be self supporting. The two types of proprietary funds are enterprise funds and internal service funds

REFUNDING BONDS – Bonds issued to retire bonds already outstanding.

RESERVE – An account to use to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE BONDS – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

REVENUES – The term designates an increase to a fund's assets. An item of income.

RISK MANAGEMENT – All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

ROLLBACK RATE – If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

SALES TAX – A general "sales tax" is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State).

T.C.E.Q – Texas Commission on Environmental Quality.

T.S.S. – Total Suspended Solids.

TAX RATE – The amount of tax stated in terms of a unit of the tax base; for example, $.50 per $100 (one hundred dollars) assessed valuation of taxable property.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TXDOT – Texas Department of Transportation