

CITY OF LAKE JACKSON

Fiscal Year 2020–2021

Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of -\$17,157, which is a .00 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$80,101.

The members of the governing body voted on the budget as follows:

FOR:

Jon “J.B.” Baker
 Matthew Broaddus
 R.L. “Buster” Buell III
 Gerald Roznovsky
 Vinay Singhanian
 Bob Sipple

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2019-2020	2020-2021
Property Tax Rate:	\$0.348200/100	\$0.328977/100
No-New-Revenue Tax Rate:	\$0.327227/100	\$0.328977/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.222616/100	\$0.218716/100
Voter-Approval Tax Rate:	\$0.358456/100	\$0.336047/100
Debt Rate:	\$0.118031/100	\$0.109692/100

Total debt obligation for CITY OF LAKE JACKSON secured by property taxes:
 \$34,505,000





Lake Jackson

— TEXAS —

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) 415-2500

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 also appoints the City Attorney and Municipal Judges. Similarly, Council appoints the members of all the various boards and commissions, who volunteer their time and energy to the City.



First row left to right: Councilmember Matthew Broaddus, Mayor Bob Sipple, & City Manager William P. Yenne. Second row left to right: City Attorney Sherri Russell, Councilmembers Jon "J.B." Baker, Gerald Roznovsky, Vinay Singhanian, and Ralph “Buster” Buell, III, & City Secretary Alice Rodgers.

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Lake Jackson

— TEXAS —



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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, 2019

Christopher P. Morrill

Executive Director

ADOPTED TRANSMITTAL
LETTER

Lake Jackson

— TEXAS —





CITY OF LAKE JACKSON

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

October 1, 2020

Honorable Mayor and City Council,

I am pleased to present to you the adopted fiscal year 2020-2021 annual budget. This budget represents over six months of effort by our City Council and City Staff. This transmittal letter discusses changes made to the proposed budget submitted to City Council on July 6, 2020.

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 FY2020-2021 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 6th, 2020.

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 COVID-19 pandemic altered just about everything related to the budget. This was especially true as it related to holding our customary all-day Saturday budget workshop. This year council reviewed the budget over a period of three regular council meetings. After the budget was delivered to City Council on July 6th and an overview was provided to council, the council then reviewed Capital Projects; General Fund/debt funds; and Utility Fund/other funds over the next three regular council meetings.

Reviewing the Manager's Letter, which was submitted to the City Council with the adopted budget and work document on July 6, 2020, 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.

FY2020-2021 BUDGET CHANGES

Since the budget was presented to City Council at their July 6th meeting, the only change made to date was on the certified tax roll and final tax rate.

GENERAL OPERATING FUND

Assessed Values/Tax Levy

We received our final appraisal values from the Brazoria County Appraisal District on July 24, 2020. The final appraised values are \$2,482,938,391, or \$125,781,449 more than the final FY 2019-2020 appraised value of \$2,357,156,942.

Our proposed numbers, based on the preliminary appraised values provided by BCAD in May 2020, showed an increase of \$209,021,025 to \$2,564,236,521. Based on the preliminary values we had, we estimated the “no new revenue” tax rate to be \$.3282. With the COVID-19 pandemic creating substantial economic hardship for our citizens, it was decided to keep property tax revenues static.

With the final appraised value being less than anticipated, a tax rate of \$.328977 is the “no new revenue” tax rate as established by the state mandated formula in senate bill 2, which made major changes to the property tax appraisal and rate setting structure.

The final numbers also showed that property values from new properties being added to the tax roll were \$24 million rather than the \$28 million we had estimated. These changes resulted in \$72,574 less property tax revenue than we had proposed back in July. To make up this revenue loss, we adjusted the sales tax reimbursements we make to the Brazos Mall (\$35,000) and Dow (\$24,562), based on our 380 agreements we have with them. With lower projected sales tax revenue, the reimbursements to these two 380 programs will be less.

Finally, we increased the proposed interest revenue we will collect by \$13,012. This brought revenues back to the proposed \$21,636,818 General Fund Operating Budget.

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/06/20

GENERAL FUND

GENERAL FUND

Revenue		
Decrease Property Tax for Lower Values		(\$72,574)
Decrease Mall 380 Ageement sales tax rebate		\$35,000
Decrease Dow 380 property tax rebate		\$24,562
Increase Interest		\$13,012
NET INCREASE (DECREASE)		\$0
Expenditures		
None		\$0
NET INCREASE (DECREASE)		\$0
PROJECTED BEGINNING FUND BALANCE		\$6,362,600
GENERAL FUND REVISED REVENUES		\$21,636,818
GENERAL FUND REVISED EXPENDITURES		\$21,636,818
PROJECTED ENDING FUND BALANCE		\$6,362,600

ADOPTED TRANSMITTAL LETTER

Utility Operating Budget

No changes

Capital Project Funds Budgets

No changes

Other Fund Budgets

No changes

CONCLUSION

I want to thank Council for your guidance and the hard work that you put into the development of this budget.

The COVID-19 pandemic affected everything to do with this year's budget. The goals Council set during our annual Strategic Plan process held in January/February have basically been put on hold as we simply are trying to weather the financial/economic storm the pandemic has created. Revenues have been significantly affected across the board. This created substantial challenges as we prepared the FY20-21 budget.

I am most grateful to our directors, department heads and our employees in general for the way they have rolled up their sleeves and got done what needed to be done in extremely trying circumstances. They have been remarkable.

As I have said throughout this budget process, this budget is a "place-holder". This budget can, and likely will, change and be amended throughout the year as circumstances dictate.

While this proposed budget does not include a pay raise for employees, I am most hopeful that a raise will be strongly considered should revenues recover enough to allow it. I suggest staff and Council consider a potential lump sum payment to employees in December, followed by a 2% or so COLA in March. Again, this will all depend on our financial condition at the time.

These last two months (July and August) our sales tax numbers have recovered nicely. With sales tax as our number one source of revenue, I am hopeful that this recent trend will continue. Strong sales tax revenues will bode well for us. We will see.

I am retiring on August 31, 2020 after a 40-year career here in Lake Jackson. I have been so blessed to work for this incredible city and hope I have, in some way, helped make this enchanted city better. I will miss everyone at the city very much. Lake Jackson is blessed with the finest group of employees that anyone could ask for. I wish each and everyone of you the best-you guys are fantastic!

I want to thank City Council, past and present, for giving me the honor of serving as City Manager for these past 29 years.

Lake Jackson is more than a job to me-it is my family, my home. Jeri and I met here. Got married here and raised our family here. Lake Jackson has been our home and life.

I now turn the reins over to Modesto Mundo. And after 25 years as our Assistant City Manager, he will step in and do a great job for our city.

I wish all of you health, happiness, and a long life. I wish for you and this marvelous city God's blessing's now and forever.

Once again, thank you for everything. God Bless each and every one of you.

Goodbye.

Sincerely,

A handwritten signature in black ink, appearing to read "William P. Yenne", with a long, sweeping horizontal stroke extending to the right.

William P. Yenne
City Manager

CHANGES TO PROPOSED
BUDGET

Lake Jackson

— TEXAS —



CHANGES TO PROPOSED BUDGET

AMENDMENTS TO PROPOSED BUDGET - AS SUBMITTED 7/06/20

GENERAL FUND

GENERAL FUND

Revenue	
Decrease Property Tax for Lower Values	(\$72,574)
Decrease Mall 380 Ageement sales tax rebate	\$35,000
Decrease Dow 380 property tax rebate	\$24,562
Increase Interest	\$13,012
NET INCREASE (DECREASE)	<u>\$0</u>
Expenditures	
None	\$0
NET INCREASE (DECREASE)	<u>\$0</u>
<i>PROJECTED BEGINNING FUND BALANCE</i>	<i>\$6,362,600</i>
<i>GENERAL FUND REVISED REVENUES</i>	<i>\$21,636,818</i>
<i>GENERAL FUND REVISED EXPENDITURES</i>	<i>\$21,636,818</i>
<i>PROJECTED ENDING FUND BALANCE</i>	<i>\$6,362,600</i>

ORDINANCES ADOPTING BUDGET

Lake Jackson

— TEXAS —



RESOLUTION 20-R-851

A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF LAKE JACKSON, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021

WHEREAS, on July 6, 2020, the City Manager of the City of Lake Jackson submitted the proposed Budget for the City of Lake Jackson Fiscal Year 2020-2021 to the City Council; and

WHEREAS, on July 7, 2020, 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 2020-2021; and

WHEREAS, on August 17, 2020, a public hearing on the budget was duly held 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:

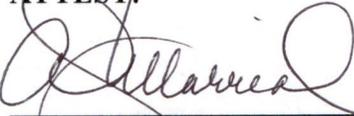
SECTION 1: That the City Council hereby adopts and approves the budget as filed with the City Secretary and amended for the fiscal year beginning October 1, 2020 through September 30, 2021 and hereby appropriates the amounts as specified therein at the fund level.

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 17th day of August, 2020.



Bob Sipple, Mayor

ATTEST:


Alice A. Rodgers
City Secretary

APPROVED AS TO FORM:


Sherri Russell
City Attorney

ORDINANCE NO. 20-2207

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 THAT THE ORDINANCE BE READ AT TWO SEPARATE REGULAR MEETINGS BE SUSPENDED.

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

WHEREAS, the City Manager of the City of Lake Jackson has submitted to the City Council the appraisal roll showing the total appraised and taxable values of all property in the City, the No New Revenue tax rate and the Voter Approval tax rate as calculated by the Brazoria County Tax Assessor/Collector; and has submitted the proposed tax rate for the City of Lake Jackson Fiscal Year 2020-2021; and

WHEREAS, a public meeting was held on August 17, 2020 on the proposed Tax Rate of \$0.328977 which does not exceed the No New Revenue or Voter Approval tax rate for the City of Lake Jackson Fiscal Year 2020-2021.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY 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, 2020 through September 30, 2021, 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, a tax of \$0.328977 on each \$100 assessed value of all taxable property.

Section 2: That of the total tax \$.219301 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 \$.109676 on each \$100 assessed value shall be distributed to pay the City's debt service as provided by Section 26.04 of the Texas Tax Code.

Section 4: That for enforcement of the collection of taxes hereby levied, the City of Lake Jackson shall have available all rights and remedies provided by law.

AD VALOREM TAX RATE ORDINANCE

Section 5: All monies collected under this ordinance for the specific items therein named, shall be and the same are appropriated and set apart for the specific purpose indicated in the City Budget and the City shall keep these accounts so as to readily and distinctly show the amount collected, and the amounts expended and the amounts on hand at any time belonging to such funds. All receipts for the City not specifically apportioned by the Ordinance are hereby made payable to the General Fund of the City.

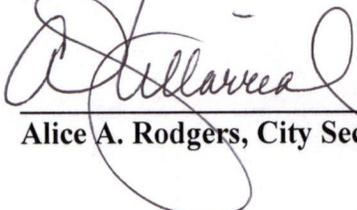
Section 6: That if any section, subsection, paragraph, sentence, clause, phrase or word in this ordinance, or application thereof to any person or circumstance is held invalid by any court or competent jurisdiction, such holding shall not affect or impair any remaining portions or provisions of this ordinance and the City Council of the City of Lake Jackson, Texas, hereby declares it would have enacted such remaining portions despite any such invalidity.

Section 7: Upon the affirmative vote of all Council members present, the rule requiring ordinances to be read at two separate regular meetings 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 17th day of August 2020.

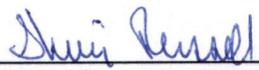


Bob Sipple, Mayor
City of Lake Jackson

ATTEST:


Alice A. Rodgers, City Secretary

APPROVED AS TO FORM:



Sherri Russell, City Attorney

READER'S GUIDE

Lake Jackson

— TEXAS —



2020-2021 Budget Schedule

December 4, 2019	Staff Goals/Visioning session
January 13, 2020	Goals/Visioning Workshop with City Council (5-9 pm)
January 20, 2020	Martin Luther King Jr. Holiday
February 5, 2020	Goals/Visioning follow-up Workshop with Staff (9 a.m.)
March 9, 2020	Goals/Visioning Workshop with City Council & Staff (5-9 pm)
March 27, 2020	<u>Strict Deadline</u> - New & Updated CIP Projects submitted by Dept. Heads & Directors
April 1, 2020	Goals, Objectives, & Performance Measures Kickoff. Distribute Budget Pages to Dept. Heads-Staff (9 a.m.)
April 15, 2020	Budget Kickoff. Distribute Worksheets to Department Heads – Staff (9 a.m.)
April 27, 2020	CIP Workshop with City Council (5-8 p.m.)
April 27, 2020	<u>Strict Deadline</u> – Goals and Accomplishments & YTD Perform. Measures submitted by Dept. Heads & Directors
April 27- May 6, 2020	Review Goals & Accomplishments & YTD Performance Measures submitted by Dept. Heads & Directors
May 6, 2020	<u>Strict Deadline</u> - Department Heads & Directors Submit Budget Request(s) to City Manager
May 11-15, 2020	Budget Hearings. Department Heads, Budget Staff - Department Heads Explain Requests
May 18-June 5, 2020	Budget Staff prepares Preliminary Budget Requests
May 25, 2020	Memorial Day Holiday
June 8–June 26, 2020	Proposed Budget Request Prepared for Presentation to City Council
June 15, 2020	Regular Council Meeting. Council calls budget public hearing for August 10, 2020
July 4, 2020	Independence Day Holiday
July 6, 2020	Regular Council Meeting – Proposed Budget Delivered to City Council
July 7, 2020	File Proposed Budget with City Secretary and LJ Library; Added to Website
July 11, 2020	Saturday Budget Workshop
July 18, 2020	Saturday Budget Workshop #2 (If Necessary)
July 20, 2020	Regular Council Meeting - Discussion Item on Agenda for Proposed Budget
July 25, 2020	Deadline to receive appraised roll from BCAD, calculate “no new revenue tax rate”, “no new revenue maintenance and operations tax rate”; and “voter-approval tax rate”
August 3, 2020	Regular Council Meeting – discuss budget and tax rate. Call public hearing on budget and tax rate for August 10, 2020.
August 4, 2020	Publish notice of public hearing for August 10, 2020 in newspaper and on city website following SB2 requirements
August 7, 2020	Post on city website: 1) The no-new-revenue tax rate and the voter-approval tax rate; 2) The estimate amount of interest and sales fund balances and estimate M&O or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligations; and 3) A schedule of the city’s debt obligations.
August 17, 2020	Public hearing on tax rate and budget. Can adopt budget and tax rate at this meeting Regular Council Meeting. Adopt budget and tax rate
September 7, 2020	Labor Day Holiday
September 8, 2020	Regular Council Meeting. First reading on Utility Rate Ordinance
September 21, 2020	Regular Council Meeting. Second reading on Utility Rate Ordinance
October 1, 2020	New Fiscal Year Begins



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

To: Directors, Department Heads and Supervisors
From: William P. Yenne, City Manager
Date: April 15, 2020
Re: FY 2020-2021 Budget

Right in the middle of the COVID-19 pandemic it is time to kick off our FY2020-2021 budget preparations.

This pandemic has turned our finances on their head. My first look at how this pandemic is affecting us shows that in this fiscal year, FY2019-2020, we will be short on revenues in the range of \$1.4 million on the General Side. I am not sure of the impact on Utility Revenues just yet. It could be much more if this pandemic lingers on well into the summer.

As I write this, I have frozen thirteen open positions. Eight of these positions are on the General Operating side and five are on the Utility Operating side.

I am asking each of you to limit any spending this year to essentials only. We need to offset this expected revenue decrease. We need to watch every penny and cut back on expenditures as much as we reasonably can.

The national, state and our local economy are taking a significant hit now. I am not sure when the economy will recover. So, we must prepare for the worst-case scenario.

For FY2020-2021 I expect revenues will be down. So, for the first time in our city's history I will not be recommending a salary increase for our employees. In fact, I believe we may not fund many, if not all, of the positions frozen in FY19-20.

We will not have annual savings to transfer to Capital Projects. So, Capital Projects will be cut to the bare minimum. There will be no room for new projects. Now, bond funds are not affected, so these projects can continue and move forward.

Speaking of bonds, Council cancelled the proposed May 2020 bond issue. Council will reconsider whether they want to take any or all of the proposed bond propositions to the May 2021 election date.

I also want to limit equipment replacement for FY20-21. I will be looking closely at any and all requests for equipment replacement.

All I can say, is at this point in time, it appears things will be very tight financially for the foreseeable future. Therefore, the fiscal year 20-21 budget will be austere and lower than the FY19-20 budget.

BUDGET KICK-OFF MEMO

As much as is humanely possible I do not intend to recommend any rate increases of any kind. Our citizens and businesses have been hit hard financially by this pandemic. They don't need to see any increases in fees and taxes from us.

There is a chance that these huge federal stimulus packages will help soften the impact of this financial downturn and allow us some breathing room. We won't know that for several months.

So, for now prepare your bare bones budgets and let's see what happens.

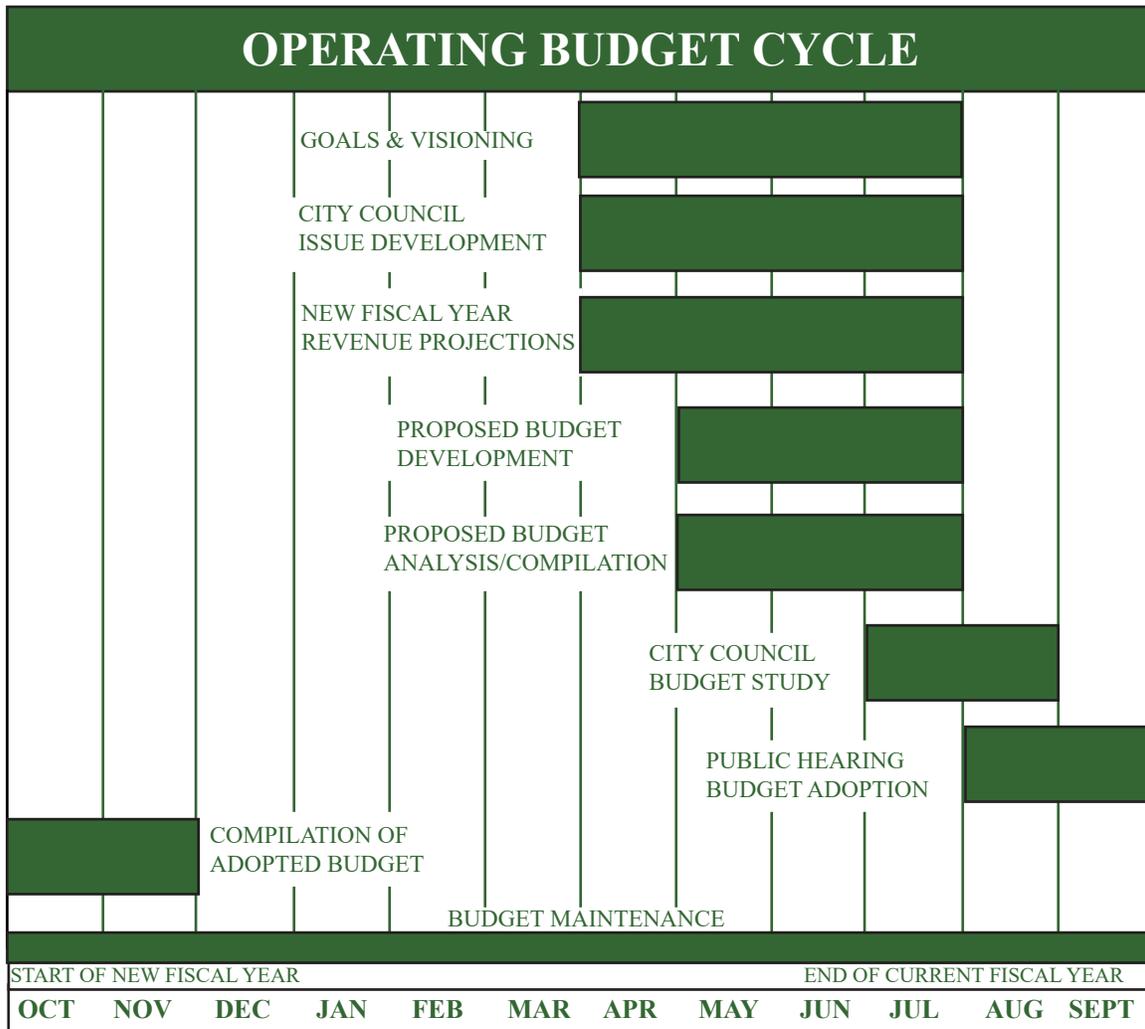


William P. Yenne, City Manager

INTRODUCTION TO THE READER'S GUIDE

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.



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:

Organizational Chart - Shows the organizational structure for each department or program.

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

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.

Performance Measures - Include performance measures, as well as workload indicators, that reflect each departments major activities and how they are connected to the City Council's Vision Elements and Objectives. 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.

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

SUMMARY OF FINANCIAL FUND ACCOUNTING

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

A fund is a fiscal and accounting entity with a self-balancing set of accounts. A separate fund may be established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. 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 the operating 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, and the Police Seizure 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 Infrastructure Improvement Fund, the 2013 Downtown Revitalization Fund, and the 2014 Economic Incentives Infrastructure Fund, the 2016-2017 Infrastructure Improvement Fund, and the 2018 Infrastructure Improvement Fund. In the 2020 CAFR, the 2016-2017 Infrastructure Improvement Fund will likely be included 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, the 2016 Sewer Construction Fund, the 2017 Water and Sewer Construction Fund, and the 2019 Water and Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund.

SUMMARY OF 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 current 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 in Chapter 59 C.C.P. and the federal equitable sharing agreement. Permissible uses include cost associated with: investigations, training, detention facilities, equipment, travel & transportation, awards, and memorials for law enforcement personnel, drug and gang awareness programs, matching funds in a federal grant program, transfers to other law enforcement agencies, accounting, and language assistance services.

Public, Educational and Governmental (PEG) Programming Fund - this fund is used to account for PEG cable

television fees. The expenditures are restricted to PEG access facilities.

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

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 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

SUMMARY OF FINANCIAL STRUCTURE

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.

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 Charter requires that the city budget be presented in a line-item budget format. This involves listing the revenue or expenditure "line-item" and showing what was earned or expended in this line item in the previous year; what the budget is for that line item for the current fiscal year; what the projection for that line item for the current year is estimated to be; and, what the line item is proposed to be for the new fiscal year.

We faithfully follow this format in our proposed budget document. However, we also present the budget in a "modified-program" budget basis. Here we state the goals and objectives set by the City Council, through the strategic planning process, and how we plan to address those goals in the proposed budget.

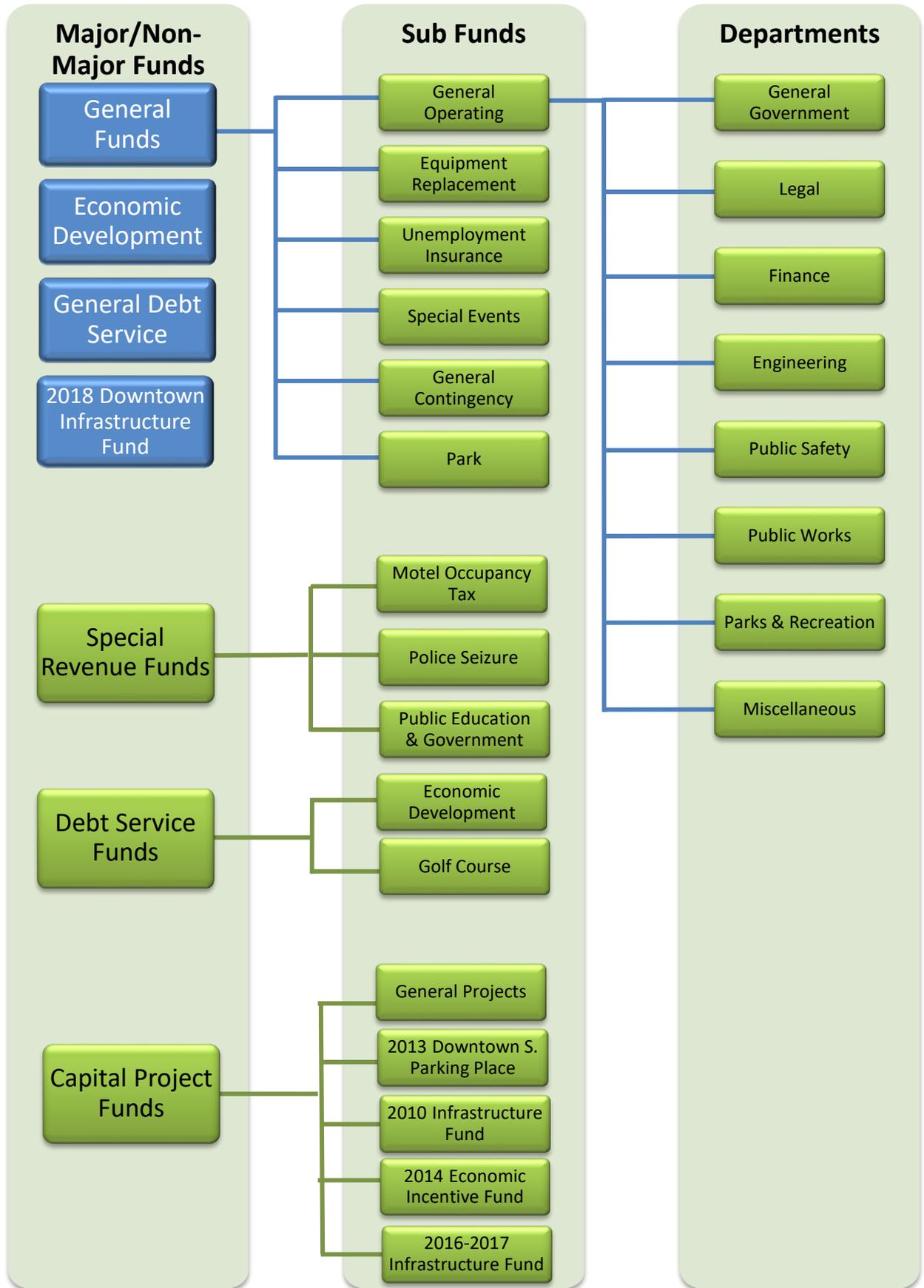
We also use some performance-based budgeting tools to track our success at meeting these organizational goals and objectives. This includes setting workload and performance measures for our various budget units. The reader will also see elements of target or outcome based budgeting techniques in this document.

From an accounting standpoint 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:

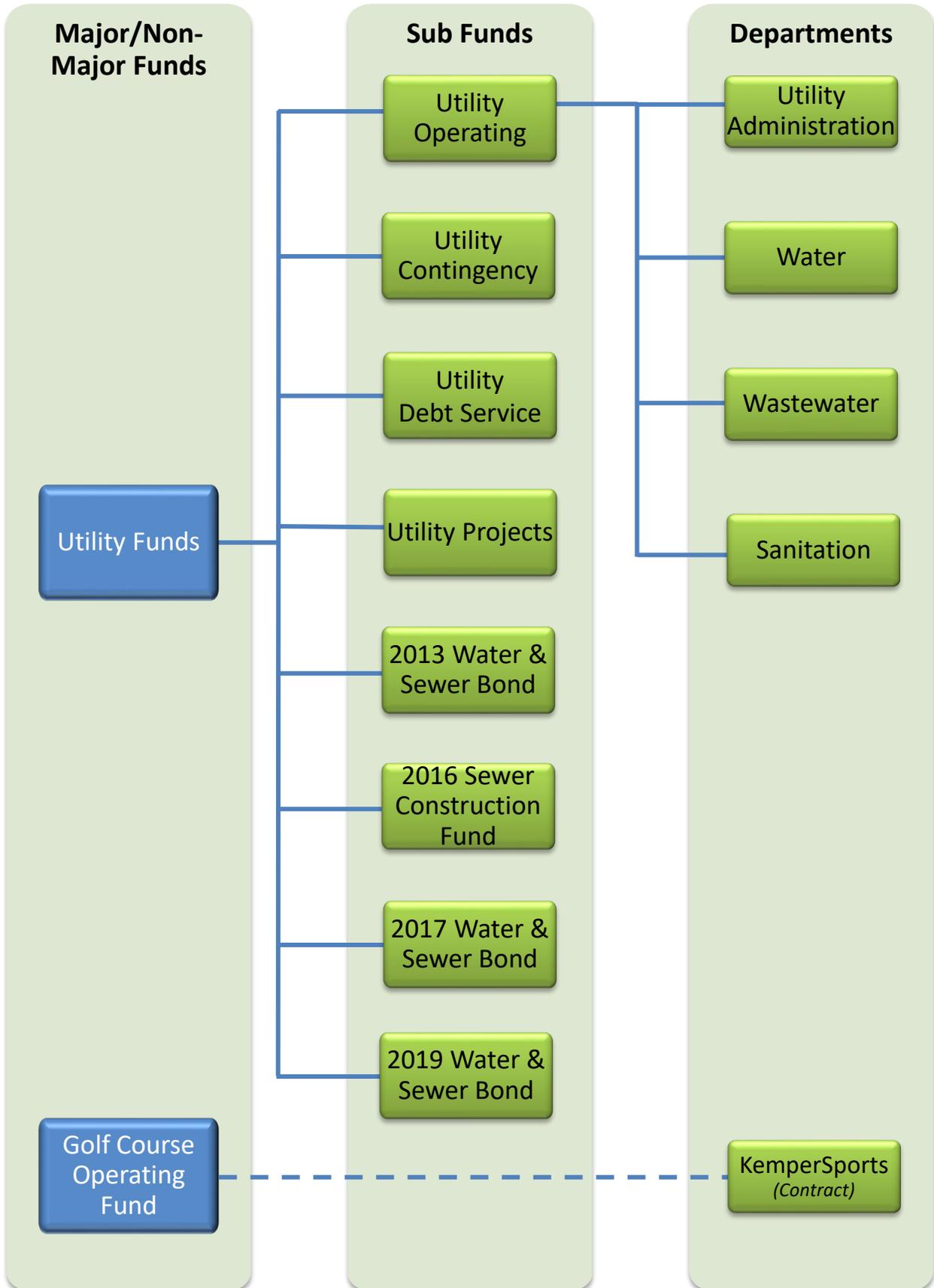
- Interest expense on long-term debt is budgeted when due.
 - Depreciation is not budgeted.
 - Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
 - Capital outlay is budgeted during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



* Blue boxes indicate “Major” Funds



* Blue boxes indicate “Major” Funds

DIRECTIVES AND POLICIES

Lake Jackson

— TEXAS —



FINANCIAL POLICY

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.

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.

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.

FUND BALANCE

GOVERNMENTAL FUND BALANCE

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

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

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

FINANCIAL POLICY

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.

FUNDING OF CAPITAL PROJECTS & EQUIPMENT PURCHASES

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

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

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

FINANCIAL POLICY

PLANNING & 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 General Obligation and Water and Sewer Construction Bonds rated Aa1 and Revenue Bonds rated Aa3.

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.

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.

CLASSIFICATION & COMPENSATION PROGRAM

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

The City has committed to study the market every three to five years and surveys cities based on a population range of 20,000 to 75,000 in the Houston region and across the state for director level positions and above.

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

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

CHARTER DIRECTIVES

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.

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.

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.

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.

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.

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.

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.

CHARTER DIRECTIVES

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.

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.

BALANCE 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.

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.

TAXATION

Tax limitation.

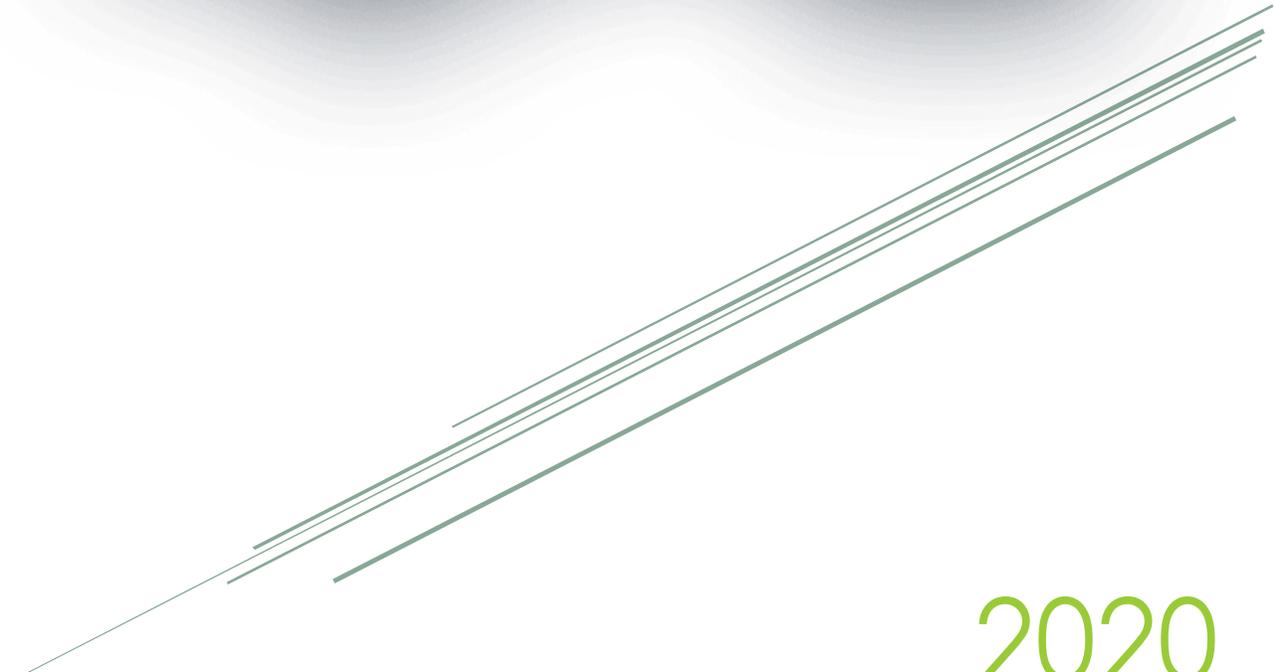
The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas. However, the City Council shall not make, permit, or 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

— TEXAS —



A series of four parallel, dark green diagonal lines extend from the bottom left towards the top right, crossing the lower portion of the logo area.

2020

STRATEGIC PLAN



The Lake Jackson City Council has conducted strategic planning workshops for fourteen years. 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.

MISSION STATEMENT

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

VISION STATEMENT

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

VISION ELEMENTS

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

STRATEGIC PLAN PROCESS & CALENDAR



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

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

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

VISION ELEMENTS:

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

1. ENABLE GROWTH

Promote quality growth following the established Master Plan.



Lake Jackson 2020 Strategic Plan



1.	Facilitate the Development of New Housing
1.1.1	Pursue opposition to the Columbia Hardwood environmental initiative <ul style="list-style-type: none"> a. Study feasibility of extending N. Yaupon based on new flood maps b. Participate in Corps of Engineers District Guideline Public Comment Period
1.1.2	Support development of the Alden acreage <ul style="list-style-type: none"> a. Develop Master Plan, Developers Agreement and Municipal Management District b. Construct Sanitary Sewer conveyance c. Hire consultants to assist in review of Developer Agreement, Municipal Mgmt. District and Utilities Plan d. Establish Demands for City Services
2.	Expand City's Economic Development Initiatives
1.2.1	Convert TEEX findings into marketable data that will assist in telling the success and opportunities for business in Lake Jackson
1.2.2	Pursue retail business prospects identified in Buxton Study.
1.2.3	Create position to dedicate full effort towards economic development <ul style="list-style-type: none"> a. Recruit franchisee's capable of providing retail businesses in Lake Jackson b. Work with Brazos Mall to develop remaining undeveloped areas along Oyster Creek c. Update and revise as appropriate the Economic Development Incentives Policy



1. ENABLE GROWTH

Promote quality growth following the established Master Plan.

Lake Jackson 2020 Strategic Plan



3.	Facilitate the Revitalization of Downtown
1.3.1	Construct Phase 3 infrastructure improvements for the Downtown Area (That Way, N. Parking Place, and Circle Way from Oak Drive to That Way).
1.3.2	Discuss and develop a zoning overlay district for the downtown area.
1.3.3	Develop a plan for the establishment of a cultural district in the downtown area.
4.	Facilitate Development of Property Surrounding the Airport
1.4.1	Work with County to support development of airport business park.
	a. Work with the county to expand and accelerate road construction project.
1.4.2	Construct new water well and elevated water tank near airport.
5.	Facilitate Development of Older Neighborhoods
1.5.1	Reduce the number of substandard structures to create safer neighborhoods.
1.5.2	Target Neighborhood & Code Enforcement Clean-ups to reduce code violations.
1.5.3	Increase code compliance for single family homes.
1.5.4	Establish and implement a ten-year asphalt street construction plan.

2. ENHANCE COMMUNICATION

Build relationships through communication, technology and training.



Lake Jackson 2020 Strategic Plan



1.	Improve Communication Externally & Internally
2.1.1	Collaborate with BISD to create content that informs citizens through video.
2.1.2	Participate in Chamber Transportation Committee Meetings with TXDOT.
2.1.3	Build relationships with local builders & contractors through public education.
2.1.4	Create Public Information Officer to improve communication
	a. Define PIO job assignments.
	b. Supplement printed newsletters with electronic one-page updates to residents.
	c. Establish a civic leadership academy to educate citizens on "What a City Does".
2.	Improve Interaction between City Council & Boards
2.2.1	Continue to maintain Council Liaisons for all Boards and Commissions
2.2.2	Report regularly on progress of the Strategic Plan to City Council and Boards and Commissions



3. MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

Lake Jackson 2020 Strategic Plan



1.	Upgrade and Maintain Infrastructure, Facilities & Equipment
3.1.1	Provide safe, well maintained and energy efficient facilities
	<ul style="list-style-type: none"> a. Construct Safety Ramp at Library Emergency Exit(s) b. Convert Building Lighting to LED; Museum, Library, Golf Course, etc.
3.1.2	Perform condition assessment of sanitary sewer basin 1 and initiate repairs to reduce infiltration and inflows.
	a. Annually fund to reduce Wastewater Infiltration & Inflows in Operating Budget
3.1.3	Review and begin plan for expansion of city facilities:
	<ul style="list-style-type: none"> a. Service Center b. WW Treatment Plant
3.1.4	Begin implementation of bond projects (assuming bond election passing).
3.1.5	Develop a sidewalk repair/replacement policy and program
	a. Replace identified City Owned Sidewalks
3.1.6	Restore Panel Replacement Program
3.1.7	Implement new CNG compliance standards into Garage Facility.

3. MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.



Lake Jackson 2020 Strategic Plan



2.	Improve Drainage in Existing Neighborhoods and Watersheds
3.2.1	Implement Master Drainage Plan for the East side of Lake Jackson.
	a. Implement Phase 1 of bond approved projects.
3.2.2	Continue to participate in Brazos River Study
3.2.3	Improve drainage at Brazos Canal
3.2.4	Review Interlocal Velasco Drainage District outfalls and prepare Capital Improvement Plan in conjunction with VDD to repair and maintain.



4. MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.

Lake Jackson 2020 Strategic Plan



1. Hire and Retain Qualified Employees	
4.1.1	Study and recommend improvements to employee benefits that assist in employee retention. <ul style="list-style-type: none"> a. Examine feasibility of increasing retirement contribution from 6% to 7%. b. Reduce cost of dependent care insurance.
4.1.2	Maintain merit increase ranges at 2-3-4 percent.
4.1.3	Review competitiveness of Certificate Pay Policy
4.1.4	Benchmark salary midpoints from 50 th to 65 th percentile over next 5 years.
2. Provide Training Opportunities for Employees	
4.2.1	Offer preparatory supervision classes to prepare potential managers. <ul style="list-style-type: none"> a. Budget and send 1-2 supervisors annually to the Leading, Education and Developing Program b. Provide in-house training to improve manager skills in three areas: interviewing, evaluating employees, and goal setting.
4.2.2	Work with other local entities to provide regional training at a shared cost.

4. MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.



Lake Jackson 2020 Strategic Plan



3. Improve Areas of Operations

4.3.1	Improve GIS database of water, sanitary, and storm water facilities.
4.3.2	Maintain 5-year Staffing Plan to address service improvements.
4.3.3	Review Sanitation Routes and Staffing Levels to improve efficiency and service.
4.3.4	Earn accreditation from the Commission for Accreditation of Parks and Recreations Agencies (CAPRA)



5. ENHANCE QUALITY OF LIFE

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

Lake Jackson 2020 Strategic Plan



1.	Enhance the Safety of Our Citizens
5.1.1	Increase Traffic Safety on roadways, i.e. – continue to install signal preemption systems for emergency vehicles (Opticom).
5.1.2	Continue to improve efforts to retain and recruit volunteer firefighters and explore feasibility of full-time department.
5.1.3	Implement a revised street and pedestrian lighting master plan.
5.1.4	Create Program to address Homelessness in City.
5.1.5	Assess and implement the “Stop, Wave, Walk Program” for pedestrian safety.
2.	Assist BISD in Addressing Issues Facing the District
5.2.1	Coordinate new Traffic Light at BISD Exit and Dixie Drive.
3.	Provide Quality Parks and Recreation Opportunities
5.3.1	Implement a 5-year plan that aggressively improves existing Park and Recreation facilities.
5.3.2	Begin conceptual design of Madge Griffith Park that includes regional amenities.
	a. Establish Plan and Policy for Purchasing Surrounding Properties.
	b. Bring requests for sale to Council for consideration.

5. ENHANCE QUALITY OF LIFE

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



Lake Jackson 2020 Strategic Plan



4.	Provide Community with Affordable-Family Oriented Activities
5.4.1	Expand use of Hotel Occupancy Tax revenues to offer more activities and events for visitors.
5.4.2	Continue and expand and assist in enabling others in bringing special events and program offerings.
5.	Provide Citizens with Reliable Public Transportation System
5.5.1	Work with Southern Brazoria County Transit to develop 30-minute routes.
5.5.2	Work with Southern Brazoria County Transit to develop plan to house their administrative offices and bus fleet at the City Service Center.
5.5.3	Participate in Bi-County Transit District

MANAGER'S MESSAGE

The Manager's Message is submitted as part of the Proposed Budget on July 1, 2019. 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 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.

Lake Jackson

— TEXAS —





CITY OF LAKE JACKSON

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

July 6, 2020

The Honorable Mayor and City Council,

I present to you for your review and consideration the proposed FY2020-2021 annual budget and work document.

PANDEMIC

Pandemic will be the reoccurring theme throughout this budget document.

In late 2019, news outlets began reporting on a new coronavirus coming out of Wuhan Province in China. By January 2020, the news of the spread of this virus in China was getting more attention. However, in this country we were all pre-occupied by the impeachment of President Trump by the House of Representatives and his acquittal of all charges by the Senate.

In late January, President Trump banned travel of foreign nationals from China. He then mentioned his administration's efforts to address this new virus in his February 4th State of the Union Address to Congress. The COVID-19 virus as it is generally called spread quickly from China to the Middle East, Europe and the United States.

As cases in the US began to multiply, the President declared a national emergency concerning the Novel Coronavirus Disease (COVID-19) outbreak on March 13th. In his emergency declaration the President mentioned that on January 31st the Secretary of Health and Human Services (HHS) declared a public health emergency under section 319 of the Public Health Service Act (42 u.s.c. 247d).

The President, in his emergency declaration, stated that:

“Now, therefore, I, Donald J. Trump, President of the United States, by authority vested in me by the Constitution and laws of the United States of America, including sections 201 and 301 of the National Emergencies Act (50 u.s.c. 1601 et seq.) and consistent with section 1135 of the Social Security Act (SSA), as amended (42 u.s.c. 13206-5), do hereby find and proclaim that the COVID-19 outbreak in the United States constitutes a national emergency, beginning March 1, 2020”.

That same day (March 13, 2020) Governor Greg Abbott declared a state of disaster for all counties in Texas under the authority vested in him by section 418.014 of the Texas Government Code. He also invoked authority granted to him by sections 418.016 and 418.017 of the Government Code.

With HHS leading the national effort and the Department of State Health Services leading the State of Texas effort, guidelines and recommendations were given to local governments. These guidelines cited generally came from the CDC.

Mayor Sipple declared a disaster declaration on March 16, 2020. This disaster declaration was approved by City Council at their March 16th City Council meeting. County Judge “Matt” Sebesta declared a county-wide disaster declaration on March 17th. Both Governor Abbott and County Judge Sebesta established orders under which all of us, businesses, individual and governmental bodies, should operate under to combat the spread of COVID-19. These orders included shelter in place/stay at home orders. “Non-essential” businesses were closed, and a myriad of health and hygiene rules were put in place.

Deaths in the United States related to COVID-19 exceeded 100,000 in late May. As of June 30th, the number of deaths in the United States was at 126,628 according to Johns Hopkins University.

By May, Governor Abbott began to re-open the Texas economy, but serious damage had been done to businesses all over our city and around the state. The debate will rage for years whether the moves by the President, and Governor’s all over the nation, to shut down/lock down the nation in order to blunt the spread of COVID-19 was the right call or not.

Some “experts” estimated that without these actions deaths from this virus could have killed one million to two million in the United States alone. Other “experts” believed that the cure (shutting down society) was worse than the disease.

It appears evident that locking things down did “flatten the curve” and reduced the spread of the disease and, at this point it is anyone’s guess as to the long term damage the lockdown may have done to the economy.

The shutdown has had significant impact on our city budget. With sales tax as our number one source of General Operating Fund revenue, the closure of businesses had a very negative affect on our sales tax collections. Also, revenue from our Civic Center, and Recreation Center plummeted as citizens were asked to stay at home. On the utility side our revenues were negatively impacted when heavy water users such as our schools, the college, Dow, the mall, and our hotels all were closed or had operations limited.

So, this budget has been very difficult to prepare and truly ends up being a “crap-shoot” as we make educated guesses for how the rest of FY19-20 turns out and how the pandemic will affect FY20-21.

FISCAL YEAR 2019-2020

GENERAL OPERATING FUND

I am estimating that General Fund operating revenues will be \$1.5 million less than had been budgeted in FY19-20. I expect sales tax revenues alone, to be down \$691,182. Recreation Center revenues are estimated to be \$453,470 less than budgeted; and, Civic Center revenues are estimated to be \$117,125 lower than budgeted.

MANAGER'S MESSAGE

I am also estimating that Municipal Court revenues will be down \$88,341. Interest income is estimated to be \$36,992 less than expected. Most other General Operating fund revenues were projected to be at or below the budget.

On the expenditure side we froze 8 open positions for the rest of FY19-20 and cut back on expenses across the board. Salary and benefits savings are estimated to be just under \$600,000. We trimmed line items throughout the budget to reduce expenditures by \$1.5 million for FY19-20.

Some notable cancellations were the concert series on the plaza (\$30,000), we closed the outdoor pool for the year (\$30,000), we cancelled the July 4th fireworks (\$18,000) and we dropped the BISD Busing Assistance Program (\$12,000) in consultation with BISD.

I thank all of our directors, department heads, supervisors and employees in general for stepping up and helping us cut expenses during this pandemic.

UTILITY OPERATING FUND

I am estimating that revenues in our Utility Operating Fund will be down almost \$715,000 in FY19-20. As noted above, this is primarily due to large water users such as the schools, Brazosport College, the mall, Dow and our hotels closing or limiting their operations.

Also, at my suggestion, City Council granted a one-month credit to each utility account equal to their base monthly utility bill. For residents that equaled to \$50.25 per customer. Commercial accounts started at about \$133/account on up depending primarily on their sanitation charge. This credit “cost” the city just shy of \$590,000 in revenue. But this credit was intended to help residents and businesses struggling with their finances because of the COVID-19 pandemic.

To help offset this revenue loss, we froze 4 positions for the remainder of FY19-20. That, along with other personnel savings during the year, will save us \$405,108 for FY19-20. We also eliminated the budgeted transfer of \$250,000 from the FY19-20 Utility Operating Fund to the Utility Capital Projects fund. We also made various cuts throughout the budget.

FY 2020-2021 BUDGET AT A GLANCE

The fiscal year 2020-2021 budget will be quite austere. While we expect there will be some rebound, there is just so much uncertainty. So, we are making our best guess at what we think will happen next year. It could be worse than we are budgeting, especially if we get a second wave of the virus as some “experts” have said. Or, the pandemic could abate, and the economy comes roaring back.

But here is a quick summary of the proposed FY20-21 budget.

COMBINED OPERATING BUDGET

The combined operating budget (General and Utility Operating funds) is proposed to be \$36,087,633. This is \$925,071 (2.5%) less than the FY19-20 budget of \$37,012,704.

GENERAL OPERATING FUND

The proposed FY20-21 General Operating Fund Budget is proposed to be \$21,636,818. This is \$703,294 (3.1%) less than the FY19-20 budget of \$22,340,112.

Much of this savings comes from not funding two authorized positions (a custodian and a lead mechanic) for the entire year and only fund the Public Works Supt. Position for ½ of the year. This comes to about \$134,000 in savings. Other savings include eliminating or reducing:

BISD busing contribution	<\$12,000>
Economic Development Market Study	<\$25,000>
Cut transfer to special events fund	<\$30,000>
Overtime-Police	<\$25,000>
Vinyl street painting	<\$25,000>
Slope paving	<\$70,000>
Property inspection	<\$10,000>

The balance of the savings came from reducing overtime in most departments and eliminating most temp/seasonal positions. Training and travel were reduced with the hope that much of this will be available to be taken online.

In the event revenues recover, the budget can be amended to restore some of these expenses.

UTILITY OPERATING FUND

The Utility Operating Fund is proposed to be \$14,450,815 in FY20-21. This is \$221,777 (1.5%) less than the FY19-20 budget of \$14,672,592.

This reduction is primarily due to a decrease in the proposed transfer to capital of \$95,000 and a reduction in the transfer to the Utility sinking Fund (debt service) of \$293,567. Some of this decrease was offset by some increases in categories such as maintenance contracts, chemicals and wood grinding (at the mulch site).

NO PAY RAISES

For the first time in 64 years we have not included a pay raise or lump sum payment for employees in this budget. The estimated funds are just not there. However, I will ask Council to consider amending the FY20-21 budget once we get past hurricane season; and, if revenues improve better than anticipated as we start FY20-21. Currently we are holding in our General Operating Fund balance the \$1.4 million positive balance from FY18-19. Normally we would transfer these funds to Capital Improvements. We have held these funds in the event we needed to cover a larger than expected revenue drop because of COVID-19; and to give us a cushion going into hurricane season. If this money is not needed to balance FY19-20 or for storm response, I would like to see City Council consider using some of this money to provide a lump sum of say 2% for each employee's annual salary mid-year.

The same applies to the Utility Operating Fund, where we have held onto the FY18-19 positive balance of \$900,000. If not needed to balance FY19-20 or for storm purposes I would like to see some of this money spent on a 2% lump sum mid-year for our utility employees.

MANAGER'S MESSAGE

NO PROPERTY TAX RATE INCREASE

Based on preliminary assessed values provided by the Brazoria County Appraisal District, we will drop the current 34.82 cent property tax rate to 32.82 cents. This 32.82 cents should be equal to the new “no new revenue” tax rate per the State’s requirements in SB2. This use to be called the “effective rate”.

Because the COVID-19 pandemic has caused such damage to the local economy, I/we just didn’t feel it was right to raise property tax revenues this year. The current 34.82 cent tax rate is one of the lowest tax rates in the State of Texas for cities 10,000 and larger. This new tax rate will put us even lower among cities 10,000 population and above.

This proposed rate is subject to change should the BCAD final appraised numbers come in differently than currently projected.

NO UTILITY RATE INCREASE

The Brazosport Water Authority has tentatively indicated they will not raise their rate this year. This will allow us to hold our water, sewer and sanitation rates the same as they are now. We will be raising the drop off fee for brush/debris at the mulch site for commercial customers a dollar a yard. If you recall, last year we discussed the deficit we are running with that part of our sanitation services. The council directed us to go up in increments at \$1 per year until we eliminate that shortfall.

Also, we will raise some commercial roll-off rates by as much as 20%. Other than that, we will stand fast with our current utility rates.

SALES TAX

Sales tax revenues are down drastically because of the COVID-19 pandemic. I am estimating that sales tax revenues for FY20-21 will be some \$620,040 short of what was budgeted in FY19-20.

FY19-20 OPERATING BUDGET REVIEW

GENERAL OPERATING FUND

I am projecting that revenues for FY19-20 in the General Operating Fund will be \$20,827,135. This is \$1,512,977 (6.8%) lower than the adopted FY19-20 budget of \$22,340,112. As previously discussed, this drop in anticipated revenue is due almost entirely to the lockdown for the COVID-19 pandemic.

On the expenditure side, we have reduced expenditures by \$1,513,243 (6.8%) from the adopted FY19-20 budget of \$22,340,112 in response to the projected loss of revenue due to the pandemic.

General Operating Fund (estimated at 9/3/20)

	<u>FY 19-20 Budget</u>	<u>FY 19-20 Projected</u>	<u>Difference</u>
Revenues	\$22,340,112	\$20,827,135	\$1,512,977
Expenditures	<u>\$22,340,112</u>	<u>\$20,826,869</u>	<u>\$1,513,243</u>
Excess <Deficit>	0	266	<266>

UTILITY OPERATING FUND

I anticipate Utility Operating fund revenues to be \$13,958,293 in FY19-20. This is \$714,299 (4.9%) less than the \$14,672,592 FY19-20 budget. Again, these revenues are down because of the pandemic. Most of this loss of revenue is due to the nearly \$600,000 given as a credit to our utility customers to help them during the pandemic. The credit was a one-time credit to each customer of their base utility bill.

Expenditures have been cut by \$1,062,029 (7.2%) to \$13,610,563 for FY19-20.

Utility Operating Fund (estimated at 9/30/20)

	<u>FY 19-20 Budget</u>	<u>FY 19-20 Projected</u>	<u>Difference</u>
Revenues	\$14,672,592	\$13,958,293	\$714,299
Expenditures	<u>\$14,672,592</u>	<u>\$13,610,563</u>	<u>\$1,062,029</u>
Excess <Deficit>	0	\$347,730	<347,730>

PREPARING THE FY2020-21 BUDGET

GOALS AND OBJECTIVES

For the past fourteen years (since 2007), City Council and staff meet in January and February to go through our formalized goals and visioning process. From these sessions Council reviews and if necessary, revises our annual strategic plan. This plan is the precursor for the budget process and sets the overall goals and objectives for the upcoming budget. This year City Council met on January 13, 2020 and March 9, 2020. In preparation for the annual goals and visioning sessions with City Council, the city staff met on December 4, 2019 to review our progress on the previous year's goals and objectives and to prepare key questions for Council consideration. The staff met again on February 5, 2020 to review Council's feedback from the "Council only" session on January 13th. Then, Council and staff met jointly on March 9th to finalize the goals and objectives for FY2020-2021.

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"

MANAGER'S MESSAGE

City Council renewed their commitments to infrastructure upgrades and expansions; public safety; and, keeping city employees at the “forefront” related to compensation and benefits. Council was supportive of implementation of our compensation improvement plan

New goals established by City Council:

- Restore panel replacement program
- Implement new CNG compliance standards into garage facility
- Review interlocal agreement with Velasco Drainage District outfalls and prepare Capital Improvement Plan in conjunction with VDD to repair and maintain
- Review sanitation routes and staffing levels to improve efficiency and service
- Earn accreditation from the commission for accreditation of parks and recreation agencies (CAPRA)
- Coordinate new traffic light at BISD exit and Dixie Drive
- Participate in new bi-county transit district
- Create program to address homelessness in the city

The final version of the FY2020-2021 strategic plan can be found under the “Vision” tab in this document.

As we were finishing this year’s Strategic Plan, the COVID-19 pandemic had reached our city. While we will still follow our Strategic Plan, the COVID-19 pandemic has basically put us on a survival basis. We will still work to carry out the goals and objectives in the plan, realizing our funding has been significantly negatively impacted.

THE FY 2020-2021 BUDGET MAJOR ISSUES

COVID-19 PANDEMIC

The COVID-19 virus is the largest pandemic since the Spanish Flu back in 1918. It has affected every country on earth and killed hundreds of thousands worldwide. In the United States it has killed 126,369 as I write this in late June 2020.

Not to cover the same ground I have earlier in this letter, this is just to reemphasize that this pandemic has, is and will affect everything we do. I have already discussed how this pandemic has affected our revenues and the way we do business. But it has also caused us to delay and cancel a slew of activities.

I would like to discuss two of these:

BOND ELECTION CANCELLED

The Bond Election scheduled for May 2020 was cancelled because of the COVID-19 pandemic. Council and staff simply did not feel putting a bond issue before the voters would be wise during a pandemic.

A bond task force of 40 volunteers began work in July 2019 on a possible bond issue to take to the voters in May 2020. After about 5 months of meetings and a public forum, the task force made their recommendations to City Council on December 2, 2019.

Following the recommendations of the task force, the City Council called a bond election for May 2, 2020 totaling \$29,435,000. The bond issue was separated into 6 propositions for the voters to consider. They were:

Proposition 1 -	City Hall Expansion	\$9,200,000
Proposition 2 -	Animal Control Facility	\$3,500,000
Proposition 3 -	Police Renovation & Expansion	\$2,300,000
Proposition 4 -	Library Flooring	\$300,000
Proposition 5 -	Pin Oak, N. Shady Oaks, Forest Oaks Lane, parking/drainage And ADA ramps	\$2,635,000
Proposition 6 -	Moss, Chestnut, Wisteria, Palm Lane paving/drainage	<u>\$11,500,000</u>
	Total	\$29,435,000

City Council can consider putting these propositions on the May 2021 ballot.

CITY ELECTION CANCELLED

The City Official Election for Mayor, Position 2 and Position 4 was delayed from May 2, 2020 to November 3, 2020 because of the pandemic. Therefore, the current council members, the Mayor, Mr. Sipple; Mr. Singhania; and, Mr. Buell continue in office until the November 3rd election.

HIGHLIGHTS OF THE FY2020-2021 BUDGET

- The combined General and Utility Operating budget for FY20-21 is proposed to be \$36,087,633. This is \$925,071 (2.5%) less than the FY19-20 adopted budget of \$37,012,704.
- The General Operating Budget is proposed to be \$21,636,818 for FY20-21. This is \$703,294 (3.1%) lower than the FY19-20 budget of \$22,340,112.
- The Utility Operating Budget for FY20-21 is proposed to be \$14,450,633. This is \$221,777 (1.5%) lower than the adopted FY19-20 budget of \$14,672,592.
- The proposed tax rate decreases from 34.82 cents to 32.82 cents in FY20-21. The proposed tax rate is the “no new tax rate” as defined in Senate bill 2.
- Appraised property values, after appeals, are expected to be \$2,564,236,521. This is 8.9% (\$209,021,025) more than the final FY19-20 appraised value of \$2,355,215,496. New values contained within the proposed FY20-21 appraised values is estimated at \$28 million.
- Utility rates will not change in FY20-21.
- The Brazosport Water Authority rate for the water we buy is decreasing slightly from \$3.30/1000 gallons to \$3.28/1000 gallons.
- I am recommending no pay raises this year.
- Sales tax revenue to the General Operating fund is estimated to be \$6,300,000 in FY20-21. This is \$620,040 (9%) less than the \$6,920,040 budgeted in FY19-20.
- Industrial District revenues are proposed to be \$5,203,881 in FY20-21. This is 2.0% (the CPI-U for the 12 months from Dec 2018 to Dec 2019) more than the \$5,101,850 collected in FY19-20.
- Municipal Court fine revenue is proposed to be \$471,000 in FY20-21. This is \$44,000 (8.5%) less than the FY19-20 budget of \$515,000.
- Recreation Center fees are proposed to be \$659,500 in FY20-21. This is \$210,400 (24%) less than the FY19-20 budget of \$869,900.
- Civic Center fees are budgeted at \$171,675 in FY20-21. This is down \$59,025 (25.5%) from the FY19-20 budget of \$230,700.

GENERAL OPERATING FUND
FY2020-2021 REVENUES

PROPERTY TAX

The Brazoria County Appraisal District has estimated our assessed value at \$2,681,521,781 – 13.8% over last year’s certified tax roll of \$2,355,215,496. I anticipate property owner appeals will reduce the final value (which we generally receive in late July) to \$2,564,236,521 or about 8.9% more than the FY19-20 certified roll.

I have estimated that \$28 million of the values comes from properties or improvements being added to the tax roll. If that is the case, and you remove that \$28 million from the estimate to determine the existing property value for FY20-21 we are talking a 7.7% 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%
2016	9.77%
2017	4.80%
2018	6.50%
2019	2.40%
2020	7.68%

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

MANAGER'S MESSAGE

TAX RATE

I am recommending a tax rate of 32.82 cents, down 2 cents from the current 34.82 cent rate. This 32.82 cent proposed rate is the “no new taxes” rate based on the State of Texas formula.

I am recommending a maintenance and operations rate of 21.9726 cents, down 4.5% from FY19-20 rate of 23.0169 cents. The debt service rate for FY2020-2021 will be 10.8474, down 8% from the FY19-20 rate of 11.8031 cents.

This is how our tax rate compares with other communities:

<u>City</u>	<u>Population</u>	<u>Tax Rate</u>	<u>City</u>	<u>Population</u>	<u>Tax Rate</u>
Galena Park	10,773	1.11	Galveston	45,266	0.58
Alvin	24,200	0.79	La Marque	16,786	0.550764
Pearland	127,500	0.74	Friendswood	40,181	0.5214
Deer Park	33,931	0.72	Katy	19,216	0.48
La Porte	33,736	0.71	Dickinson	18,589	0.46
Baytown	19,565	0.70	Conroe	87,654	0.4375
Angleton	19,565	0.70	Bellaire	18,966	0.4313
Brazoria	3,112	0.68	Rosenburg	38,307	0.42
Richwood	3,510	0.67	Webster	10,159	0.36
Bay City	17,535	0.66	Lake Jackson	27,781	0.3482**
Manvel	11,535	0.64	Tomball	11,761	0.341455
Clute	11,524	0.63	Sugar Land	118,600	0.332
Missouri City	74,705	0.63	Lake Jackson	28,000	0.3282*
Freeport	12,802	0.63	Santa Fe	13,509	0.3262
Pasadena	153,887	0.57	West University	15,741	0.30921
Houston	2,162,000	0.57	Humble	14,895	0.26
League City	83,089	0.55	Stafford	17,362	0.00
Seabrook	11,952	0.55			
Texas City	49,153	0.54			

*Proposed Tax Rate

**Current Tax Rate

SALES TAX

I anticipate sales tax receipts to end FY19-20 at \$6,366,858 down 9.6% from the \$7,040,040 million we budgeted in FY19-20. I am budgeting sales tax revenues to be \$6,500,000 in FY20-21. This is a proposed 2.1% increase over where we expect to finish in FY19-20.

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

Fiscal Year	one cent sales tax	half cent sales tax	one cent sales tax percentage growth
1999	\$3,460,834	\$1,730,417	3.52%
2000	3,601,981	1,800,991	4.08%
2001	3,673,682	1,896,841	1.99%
2002	3,778,512	1,889,256	2.85%
2003	3,726,533	1,863,267	<1.38%>
2004	3,810,459	1,905,230	2.25%
2005	3,914,130	1,957,065	2.72%
2006	4,261,667	2,130,834	8.88%
2007	4,618,469	2,309,235	8.37%
2008	4,553,842	2,337,052	<1.40%>
2009	4,634,553	2,408,688	1.77%
2010	4,432,443	2,277,196	<4.36%>
2011	4,562,725	2,355,777	2.94%
2012	4,772,141	2,457,990	4.59%
2013	5,098,359	2,619,312	6.73%
2014	5,226,636	2,752,237	2.62%
2015	6,276,467	3,138,233	20.00%
2016	6,190,271	3,227,460	<1.3>%
2017	6,377,917	3,188,958	3.0%
2018	6,815,991	3,407,985	6.9%
2019	6,833,831	3,416,925	<0.2%>
2020 (projected)	6,366,858	3,183,429	<6.8%>
2021(budgeted)	6,500,000	3,250,000	2.1%

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 2019 was 2.0%. This 2.0% is applied to the \$5,101,858 million payment made in 2019-2020 resulting in an increase of \$102,023 for a total of \$5,203,881 for FY20-21.

MANAGER'S MESSAGE

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 2020-2021 franchise fees are decreasing slightly from \$1,837,410 budgeted in FY19-20 to \$1,802,607 in FY20-21, a difference of \$34,803. This decrease is the result of the continued assault on these fees by public utilities and their allies in the state legislature.

PERMIT FEES

We expect to collect \$280,000 in permit fees this year (FY19-20). We had budgeted to receive \$287,500 in FY19-20. I anticipate permit activity will remain the same and have budgeted for \$280,000 in permit fees for FY20-21.

MUNICIPAL COURT FINES

Municipal Court fines have dropped in FY19-20. We had budgeted \$515,000 in fine revenues in FY19-20. Projected collections in FY19-20 are \$426,159. I am budgeting fine revenue at \$471,000 in FY20-21.

GENERAL OPERATING FUND EXPENDITURES

I am recommending a General Operating Budget of \$21,636,818. This is \$703,294 (3.1%) lower than the FY19-20 budget of \$22,340,112.

Here is a summary of the major changes for FY20-21:

- 2 1/2 frozen positions <\$134,000>
 - Custodian at Rec Center
 - lead mechanic
 - public works supt. (1/2 year)
- BISD busing contribution <\$12,000>
- Economic Development market study <\$25,000>
- Reduce transfer to special events <\$30,000>
- Overtime-Police <\$35,000>
- Vinyl street repairs <\$25,000>
- Slope paving <\$70,000>
- Property inspection <\$10,000>

UTILITY OPERATING FUND

The Utility Operating Fund budget for FY 2020-2021 is proposed to be \$14,450,815; \$221,777 (1.5%) less than the \$14,672,592 FY19-20 budget.

UTILITY OPERATING FUND REVENUES

I am proposing to keep to these current utility rates. So, they will remain:

Water	\$13.85/month
Sewer	\$14.00/month
Sanitation	\$17.70/month
Recycle fee	\$3.00/month
Sales tax	<u>\$1.70/month</u>
Total base bill	\$50.25/month

Rates above the base bill remain as follows:

Water

2,000-20,000 gallons	\$4.50/tgal
Over 20,000 gallons	\$5.00/tgal

***Sewer**

Over 2000 gallons	\$5.00/tgal
*residential sewer is capped at 15,000 gal/month	

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

<u>Combined Monthly Rate</u>	<u>5,000 Gals.</u>	<u>Combined Monthly Rate</u>	<u>10,000 Gals.</u>
Conroe	\$83.39	Sweeny	\$144.58
Brazoria	\$82.78	Conroe	\$137.64
Sweeny	\$75.30	Houston	\$135.32
West Columbia	\$70.26	Baytown	\$131.83
Baytown	\$68.99	Brazoria	\$128.78
Tomball	\$67.81	West Columbia	\$117.36
Houston	\$65.35	Tomball	\$116.21
Bay City	\$63.62	Deer Park	\$115.50
Angleton	\$63.42	Angleton	\$108.32
Seabrook	\$61.71	Seabrook	\$103.96
Friendswood	\$61.03	Lake Jackson*	\$103.85
Deer Park	\$60.45	Bay City	\$101.62
Clute	\$57.90	Clute	\$97.40
Lake Jackson*	\$56.35	Rosenberg	\$96.08
Rosenberg	\$55.08	Webster	\$90.48
Humble	\$47.25	Friendswood	\$87.53
Freeport	\$47.04	Freeport	\$86.94
Webster	\$44.98	Pasadena	\$77.06
Pasadena	\$41.98	Humble	\$64.85
Katy	\$28.44	Katy	\$51.68

* Indicates Current Rates & Proposed Rates

MANAGER'S MESSAGE

UTILITY OPERATING FUND EXPENDITURES

I am recommending a Utility Operating Budget of \$14,450,815. This is \$221,777(1.5%) less than the FY19-20 budget of \$14,672,592.

Here is the summary of the changes for FY20-21:

- | | |
|-----------------------------------|-------------|
| • Decrease in transfer to capital | < \$95,000> |
| • Maintenance contracts | \$11,325 |
| • Reduction in debt service | <\$293,567> |
| • Increase in property insurance | \$4,820 |
| • Wood grinding contract | \$40,000 |

OTHER FUNDS

CAPITAL PROJECTS FUND

I have recommended suspending most Capital Projects for FY20-21 due to the pandemic and our need to hold onto funds normally transferred into capital funds.

General Projects Fund

- | | |
|-------------------------------------------------------------|--------------------|
| • New pumper truck (Fire-2 nd payment) | \$450,000 |
| • Shy Pond outfall pipe repair | \$400,000 |
| • Transit (annual payment) | \$110,000 |
| • A/C replacements | \$65,000 |
| • Huckleberry gate outfall repair (2 nd payment) | \$54,000 |
| • Replace fire bunker gear | \$40,000 |
| • Demo of condemned property | \$20,000 |
| • Misc. golf course repairs | <u>\$20,000</u> |
| Total | \$1,159,000 |

Utility Capital Fund

- | | |
|----------------------------------|------------------|
| Fire screens at WWTP | \$100,000 |
| Water study required by EPA/TCEQ | <u>\$60,000</u> |
| Total | \$160,000 |

We strive to maintain a \$500,000 balance in each Capital Projects Fund.

BOND PROJECTS

A \$9 million G.O. bond was sold in late 2018 to fund the next phase of downtown. This project will begin in early 2021.

In May 2016, a \$16 million General Obligation Bonds was approved by voters. These bonds were sold in three increments. The first \$3 million were sold in late 2016. The next \$4 million was sold in late 2017, and the final \$9 million was sold in late 2018. Selling the bonds in increments helps us “level off” the impact these bonds have on our tax rate. Also, selling these bonds in increments helps spread out the design and construction in manageable pieces. All

projects in the 2016 bond issue should be done by 2021. In 2021 we will consider taking the bond task force recommendation for a \$29,435,000 to the voters.

We have sold revenue bonds over the last several years that are paying for some \$10 million in utility infrastructure projects. These include projects to extend water and sewer service to the airport area (complete), improvements to the sewer system and lift station 25 to serve the mall area (complete), Marigold sewer line replacement (complete), improvements to the sewer lines in the basin 6 area in the vicinity of Roberts Elementary School (nearing completion), Oak Drive water tower repairs (complete), booster pump upgrades (on hold), replace water well #5 (complete), Lake Forest subdivision sewer rehab (bid awarded) and Huisache sewer rehab (bid awarded).

We also sold \$5 million revenue bonds in late 2019 to fund a water tower and well near the airport to serve that area. However, because of financial issues caused by the COVID-19 pandemic the developer put the Alden project on hold. We are recommending using \$2.5 million of those bond proceeds to pay for a needed force main replacement from master lift station #1 to the wastewater treatment plant.

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 40 years ago. Additional funds came from developers who chose to make a cash payment in lieu of a parkland contribution when they develop 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. Cash contributions by developers are infrequent but The Reserve apartment complex did contribute \$55,440 in FY 18-19.

The current fund balance is \$96,675 and outside of \$27,000 due for the second phase of The Reserve, there is little prospect for future funding. The Parks board has voted to recommend the following budget for FY20-21:

Kid Fish	\$2,000
Community (matching) Park Improvement Funds	\$20,000
Contingency	<u>\$5,000</u>
Total	\$27,000

This will leave a projected balance of \$69,675 at 9/30/21.

EQUIPMENT REPLACEMENT FUND

For major pieces of equipment- (generally our “rolling stock”) we set aside an annual amount for each designated unit in an effort to provide available funds for when that particular unit needs replacing. This fund has been indispensable in keeping our fleet up to date.

MANAGER'S MESSAGE

This year I recommend the following purchases:

<u>Equipment type</u>	<u>Amount</u>
Replace two patrol Tahoe's	\$110,000
Replace pick up unit #813	\$43,000
Replace tractor #534	\$26,000
Replace two exmark mowers	\$20,000
Replace mowing deck #1012	\$6,500
Replace mowing deck #1010	\$4,000
Replace four post truck lift	\$85,000
New phase 2 camera system (garage)	\$45,000
Replace pickup #1034 (WWTP)	\$55,000
Replace two residential garbage trucks (#810 & #869)	\$651,800
Computer equipment (citywide)	<u>\$252,000</u>
Total	\$1,298,300

MOTEL OCCUPANCY TAX FUND

The pandemic has significantly affected our hotels and motels and their revenues have dropped dramatically.

The city collects a 7% motel occupancy tax on motel room rentals in the city. The State collects an additional 6%. Use of local hotel occupancy tax (HOT) funds is rigidly regulated by the State. These funds can only be used for purposes allowed by State law.

We currently have 8 hotels in operation (Candlewood Suites, the Clarion, Comfort Suites, Super 8, Best Western Plus, Courtyard by Marriott Staybridge Suites and Woodspring Suites). We estimate \$426,800 in revenue from our hotels in FY20-21 and an ending balance of \$73,938 at 9/30/21.

Funding is distributed by a method approved by City Council. This creates two levels of funds:

Level one funding covers the following:

- Brazosport Convention & Visitors Council; and or individual contractors who will advertise and promote the City – as much as 29%
- Brazosport Fine Arts Council – as much as 14%
- Museum of Natural Science at the Center for Arts and Sciences – as much as 21%
- Lake Jackson Historical Museum – as much as 21%
- Festival of Lights and other types of festivals or events that promote tourism – as much as 14%
- Tourism marketing material – as much as 1%

Any HOT funds collected in excess of \$545,876 is allocated to Level 2 and could fund projects and/or activities that were lawful under the Hotel Occupancy Tax provisions. If the City did not collect more than the maximum set for Level 1, then there would be no allocation to Level 2 for that fiscal year. Disbursement of Hotel Occupancy Tax is budgeted as follows in FY20-21:

<u>Recipient</u>	<u>FY20-21</u>
Fine Arts Center	\$59,690
Brazosport Area Chamber of Commerce	123,640
Museum of Natural Science	89,530
Lake Jackson Historical Museum	89,530
Marketing campaign	0
Marketing brochure/items	4,265
Transfer to special events	<u>59,690</u>
Total	\$426,345

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 \$20 million to the first three phases.

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

MANAGER'S MESSAGE

to attract major new tenants to their property. And, it opened up an 8 acre outparcel on part of which The Courtyard by Marriott is located and now Olive Garden is building on a portion of this outparcel.

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 brought into the heart of our city some 2,000 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 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 was paid 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 \$30 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.

Because of the COVID-19 pandemic and the significant negative impact it has had on sales tax revenues, no projects have been proposed from this fund for FY20-21.

The ½ cent optional sales tax has been a tremendous benefit to our economic development efforts. Even with the ballot restrictions we have used these funds as intended by the voters and provided outstanding quality of life projects and been instrumental in providing infrastructure improvements to downtown as well as infrastructure public improvements that attracted the likes of Dow Chemical and HEB to our city center.

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 FY20-21 will be \$459,600. Beginning in 2006 LJDC, with council approval, provided \$100,000/yr to build a contingency fund. Over its nearly fifteen (15) 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 FY10-11 to put the course back in the “black”. Beginning in FY2012-2013 a \$150,000 transfer was authorized to support this fund. In FY14-15 \$300,000 was transferred to the Golf Course operating fund in FY15-16. And, in FY15-16, as the result of a substantial Brazos River Flood, which closed the course for about a month or so, \$424,296 was transferred to the Golf Course to cover projected losses. In FY16-17 the Golf Course transfer was \$300,000.

In 2017 another devastating Brazos River flood significantly damaged the golf course. Some \$1 million in damage was done to the course and its facilities – particularly the cart barn. While insurance and FEMA reimbursement helped recover some of the costs, the ½ cent fund was relied on to get the course back up and running. The staff from Kemper Sports at the course did a remarkable job and had the course back operating much sooner than expected. Still, the transfer to cover operating losses at the course was \$500,000 in FY17-18.

For FY18-19 we attempted to return to the \$300,000 transfer to operating reserves. However, weather continues to be a problem. In FY19-20 we provided for \$500,000 annually from the ½ cent fund to cover operating costs.

For FY20-21 Kemper Sports estimates revenues for the Golf Course to be 1,179,111 while expenses are proposed to be 1,520,572 (\$341,461 below revenues). The Golf Course stays very busy and Kemper Sports is expecting FY20-21 rounds to be 34,736.

CONCLUSION

As required by our City Charter, this budget is balanced and presented in a “line-item” format. The budget is prepared using a modified program budget method using performance based and outcome-based budgeting techniques. 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; Toni Truly, City Controller; and Meagan Borth, Assistant to the City Manager).

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 program 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-eight (28) consecutive “Distinguished Budget Presentation Awards” from GFOA for our budget

MANAGER'S MESSAGE

documents. Our goal is to receive our 29th award for the final FY2020-2021 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. We have made a concerted effort to tie all our workload and performance measures to our Strategic Plans goals and objectives.

As I have repeated throughout this letter, the COVID-19 pandemic has altered everything. It is all so surreal. The President and Governor shut down the economy and asked people to shelter at home in order to reduce the spread. Our nation hasn't had to deal with this type of pandemic since the Spanish flu in 1918.

The city followed the orders of the President and Governor. The first case of COVID-19 in Lake Jackson occurred around March 23rd. The next day I ordered all employees to work on a split shift basis, working one week and off one week to help prevent the spread of the virus. To date we have had only two employees who tested positive for COVID-19 and both employees fully recovered. The split shifts lasted about 6 weeks.

I have been proud of our employees and the work they have done under very stressful situations. We all now wear masks, wash our hands, use hand sanitizer and sanitize our work areas regularly. This pandemic has been life altering.

The pandemic and the resulting lockdowns ordered by the President and Governor rocked the economy. Businesses, especially small businesses have been severely impacted. And, since we rely so heavily on sales tax, our city budget had been very negatively affected. We have had a hiring freeze in place since the pandemic began. We have cut back sharply on our expenses.

We simply don't know what next year will bring, but we have made our best guess- FY20-21 will be very austere. We are not raising taxes or utility fees, as our citizens and businesses are struggling mightily.

Before this pandemic began, we, as a city, were in the best financial shape in our city's history. We have strong bond ratings and strong fund balances. These fund balances will help us through this pandemic if it worsens.

Again, we have done a lot to control costs to make up for the lost revenues. Now, in the event the economy rebounds quickly, I do encourage council and staff to consider using positive balances from the FY19 audit to fund a possible lump sum payment for employees some time in FY20-21. This budget is the first time we have not included a raise or lump sum for employees. Our employees are the heart and soul of this city and are as dedicated and professional as any group you will find anywhere.

Senate bill 2 significantly altered the budgeted tax calendars we have been using. In the past State law required separate tax and budget public hearings held on different dates. Now we can hold the public hearing on the budget and tax rate and adopt the budget on the same night. The

plan is to adopt this budget by mid-August to allow us time to make changes if required by the State.

Normally we hold an all-day budget workshop with council, staff and interested citizens. With the pandemic ongoing I do not think this will be a good idea. We do have this year's workshop scheduled for July 11th. We recently went over the Capital Projects at your June 15th regular city council meeting.

I would suggest that you review this budget and we will put this on the agendas for your regular July 20th and August 3rd meetings for discussion. I suggest we hold our public hearings and adopt the budget on August 10th.

As you know, I have announced my retirement after 40 years with this wonderful city. My last day will be August 31st. I hope to have this budget adopted prior to my leaving. This is the 41st budget I have helped prepare in my time in Lake Jackson. This is my 46th budget overall that I have prepared during my city management career.

The City of Lake Jackson is a remarkable city. It is a great city to live in, to work in, to raise a family in. We maintain a high quality of life for our citizens at a very reasonable price. Our tax rate continues to be one of the lowest in the State of Texas. This just hasn't occurred by happenstance. This has been the result of a lot of hard work by City Councils and city staffs over the 76 years this city has existed.

I have been blessed to have worked with the finest group of employees you will ever find. I have also been blessed to work for an amazing group of Mayors and Councilmembers over these years.

I want to thank A.A. "Mac" MacLean for hiring me to be his Assistant City Manager. Mr. Mac taught me so much. He embodied the essence of a servant leader.

I also want to thank City Council for giving me the honor of serving as City Manager these past 29 years after Mr. Mac retired. Mr. Mac told me time passes quickly. He was so right. In a blink of an eye 40 years has passed. Mr. Mac also told me I would know when the time was right to leave. He reached that decision in 1991 and I have now reached that decision in 2020.

It was here in Lake Jackson that I met the love of my life, married and was blessed with two beautiful children. I will forever be grateful to City Council for allowing me to be a father and part of my children's life. That is what is so special about this city, that we put such an emphasis on family here.

I have been honored and humbled to serve this great city for forty years. I love this city very deeply. It has been an incredible journey.

May God Bless each and every one of you.

Respectfully submitted,



William P. Yenne, City Manager

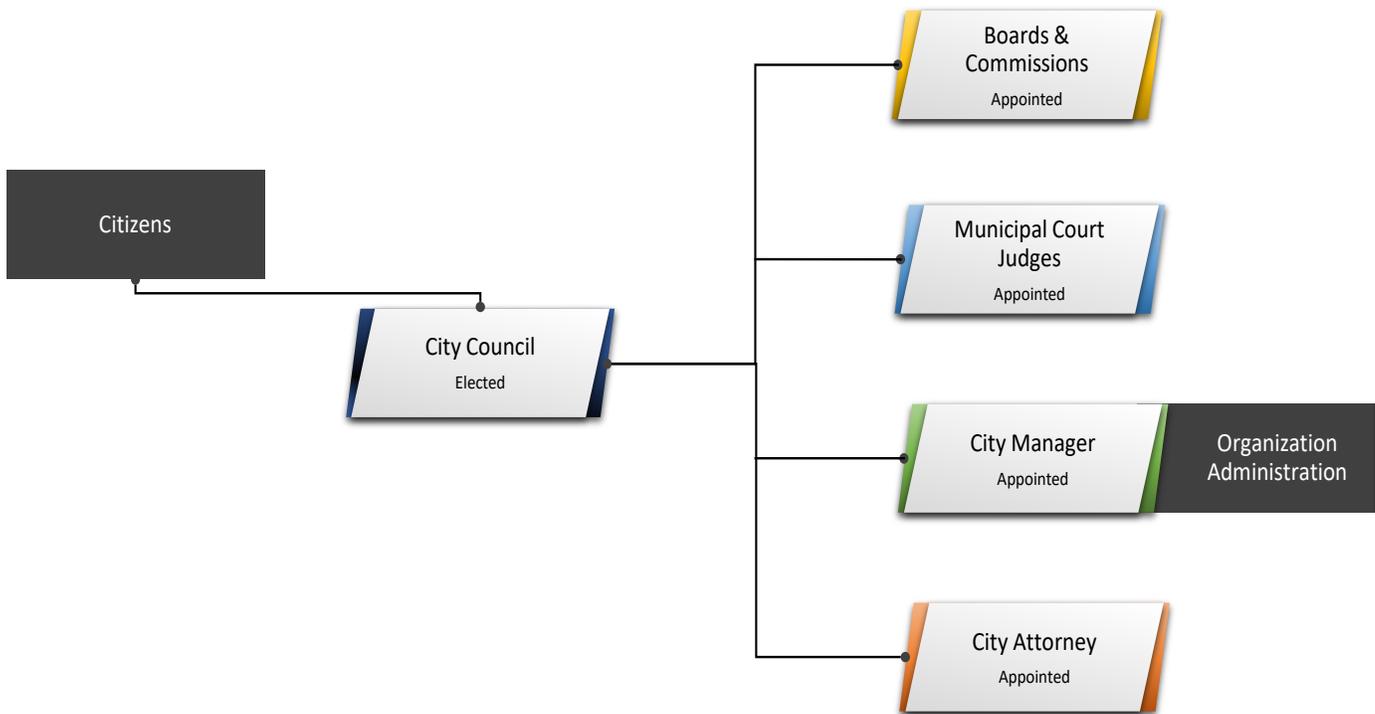
ORGANIZATION CHARTS

Lake Jackson

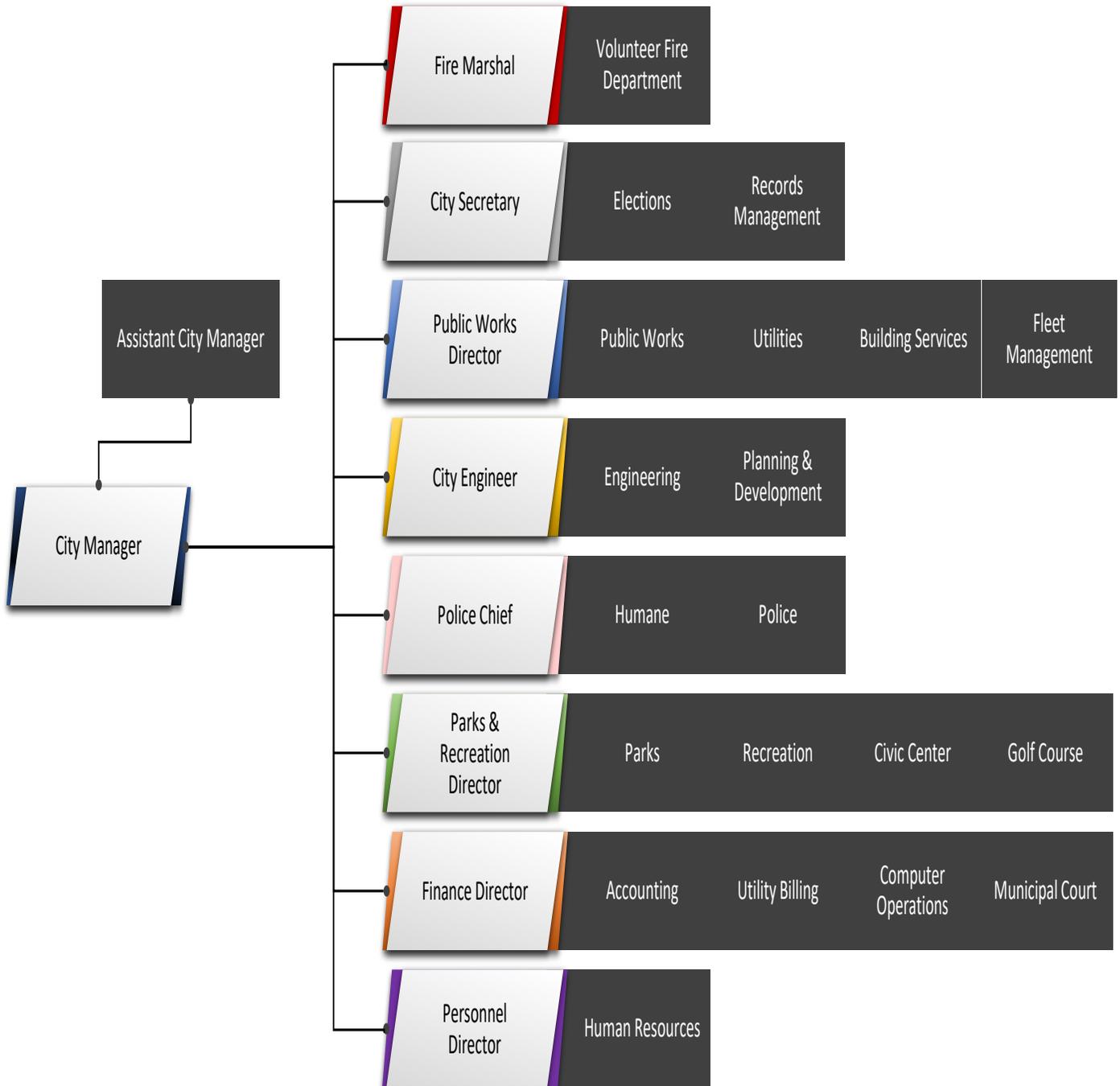
— TEXAS —



Council-Manager Form of Government



Organization Administration



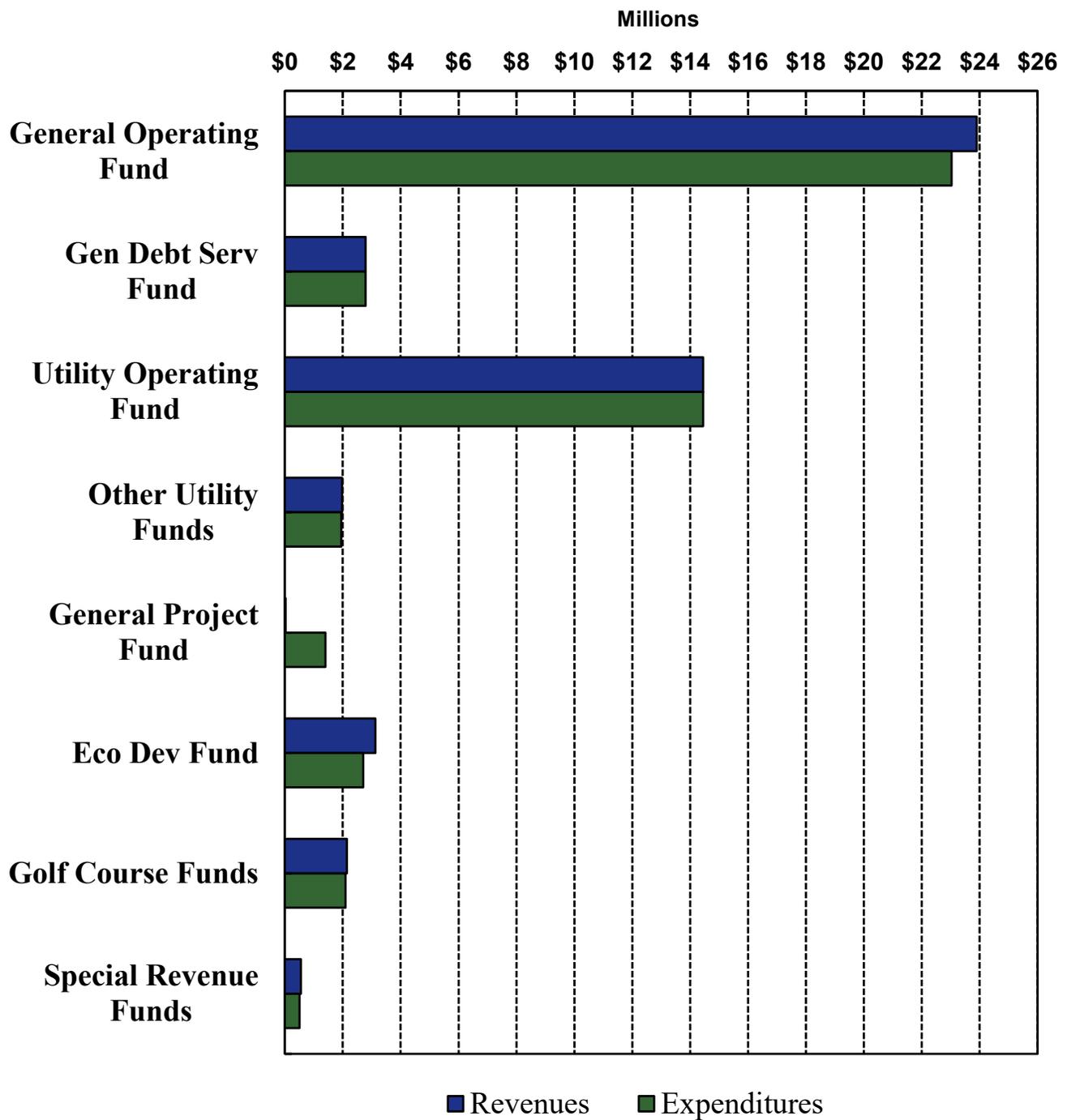
BUDGET SUMMARIES

Lake Jackson

— TEXAS —



ALL FUNDS REVENUES & EXPENDITURES



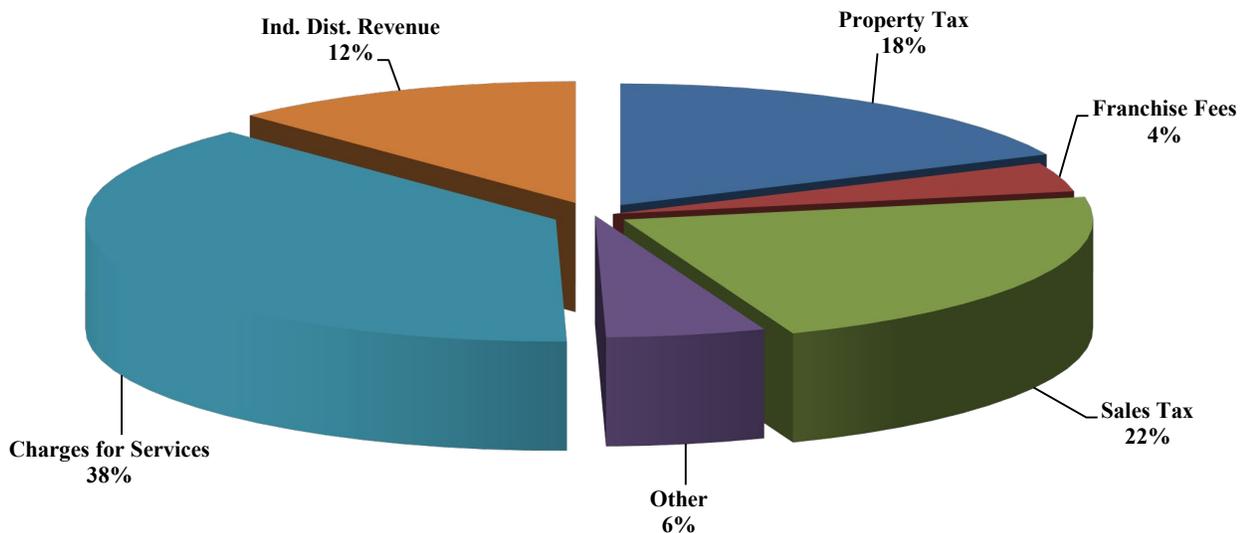
ALL FUNDS REVENUES & EXPENDITURES

REVENUES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
GENERAL OPERATING FUND	\$ 22,097,867	22,340,112	20,827,135	21,636,818
OTHER GENERAL FUNDS	2,420,043	2,270,270	2,334,475	2,262,065
GEN DEBT SERV FUND	2,660,381	2,789,889	2,789,889	2,790,018
GENERAL PROJECT FUND	1,065,989	30,000	45,195	245,000
UTILITY OPERATING FUND	14,665,061	14,672,592	13,958,293	14,450,815
OTHER UTILITY FUNDS	3,843,050	2,361,067	1,759,567	1,977,500
ECONOMIC DEVELOPMENT FUND	3,706,563	3,532,020	3,195,429	3,126,429
GOLF COURSE FUNDS	2,099,472	2,123,854	2,111,239	2,138,711
SPECIAL REVENUE FUNDS	649,785	658,950	494,900	551,300
	\$ 53,208,211	\$ 50,778,754	\$ 47,516,122	\$ 49,178,656
INTERFUND TRANSFERS	(6,425,084)	(6,895,137)	(6,224,922)	(6,500,665)
TOTAL ALL FUNDS REVENUE	\$ <u>46,783,127</u>	\$ <u>43,883,617</u>	\$ <u>41,291,200</u>	\$ <u>42,677,991</u>

EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
GENERAL OPERATING FUND	\$ 20,619,202	\$ 22,340,112	\$ 20,826,869	\$ 21,626,818
OTHER GENERAL FUNDS	2,396,394	2,040,355	1,913,742	1,396,300
GEN DEBT SERV FUND	2,644,939	2,789,889	2,789,889	2,790,018
GENERAL PROJECT FUND	1,047,695	1,085,500	1,502,826	1,399,000
UTILITY OPERATING FUND	13,666,951	14,672,592	13,610,563	14,450,815
OTHER UTILITY FUNDS	2,030,510	3,399,975	3,862,698	1,944,420
ECONOMIC DEVELOPMENT FUND	4,172,832	3,437,522	3,441,544	2,705,674
GOLF COURSE FUNDS	2,023,811	2,027,165	2,058,874	2,075,536
SPECIAL REVENUE FUNDS	567,138	676,490	507,285	506,545
	\$ 49,169,472	\$ 52,469,600	\$ 50,514,290	\$ 48,895,126
INTERFUND TRANSFERS	(6,425,084)	(6,895,137)	(6,224,922)	(6,500,665)
TOTAL ALL FUNDS EXPENDITURES	\$ <u>42,744,388</u>	\$ <u>45,574,463</u>	\$ <u>44,289,368</u>	\$ <u>42,394,461</u>

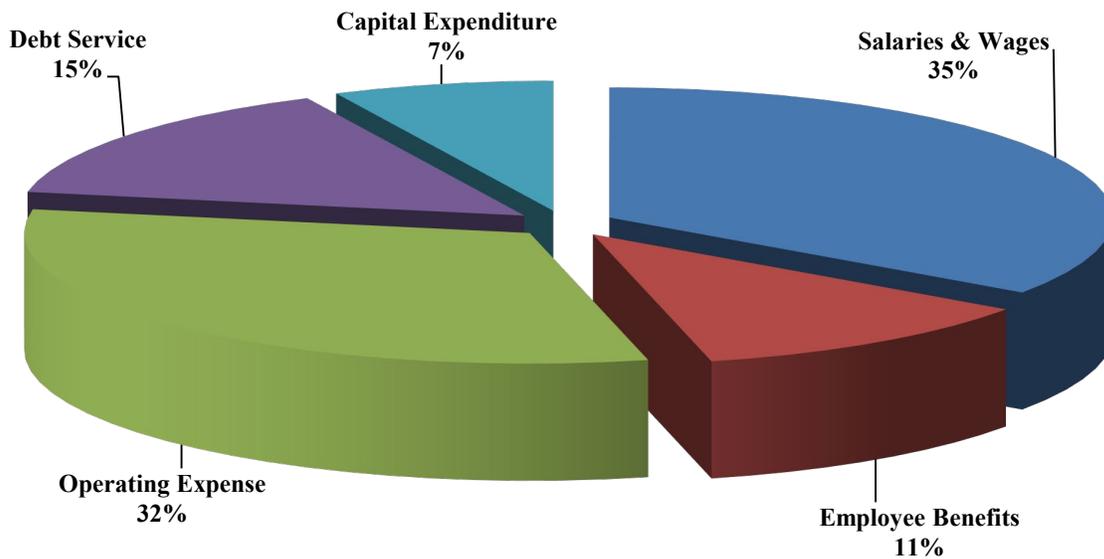
ALL FUNDS REVENUES BY CATEGORY

<i>REVENUES</i>	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
PROPERTY TAX	\$ 7,036,651	\$ 7,576,609	\$ 7,576,609	\$ 7,742,811
CITY SALES & USE TAX	10,033,280	10,440,060	9,412,287	9,449,429
MOTEL OCCUPANCY TAX	510,508	524,250	366,700	426,700
FRANCHISE FEES	1,670,676	1,687,410	1,657,232	1,652,607
INDUSTRIAL DISTRICT REVENUE	5,006,224	5,106,400	5,101,858	5,203,881
LICENSES & PERMITS	677,796	501,050	446,975	466,350
CHARGES FOR SERVICES	16,622,363	16,748,867	15,453,234	16,295,098
MUNICIPAL COURT FINES	586,434	547,400	452,739	494,000
INTERGOVERNMENTAL	43,000	43,000	43,000	43,000
INTEREST	1,061,794	278,068	361,240	269,712
MISCELLANEOUS	2,034,401	430,503	419,326	634,503
<i>TOTAL REVENUES</i>	\$ 45,283,127	\$ 43,883,617	\$ 41,291,200	\$ 42,678,091

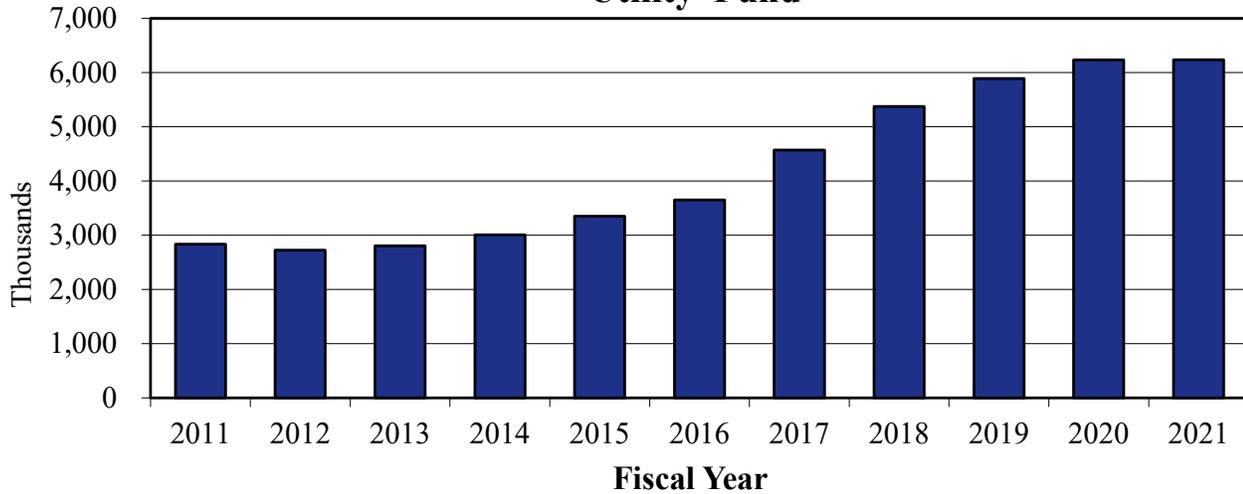


ALL FUNDS EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
SALARIES & WAGES	\$ 13,951,548	\$ 14,952,584	\$ 14,126,944	\$ 14,731,552
EMPLOYEE BENEFITS	4,662,290	5,038,400	4,455,646	4,871,050
OPERATING EXPENSES	12,819,845	13,887,738	13,209,550	13,429,447
DEBT SERVICE	6,246,343	6,755,304	6,346,519	6,360,112
CAPITAL PROJECTS	2,742,019	3,037,582	4,330,438	1,559,000
EQUIPMENT PURCHASES	2,322,343	1,902,855	1,820,271	1,443,300
<i>TOTAL EXPENDITURES</i>	\$ 42,744,388	\$ 45,574,463	\$ 44,289,368	\$ 42,394,461

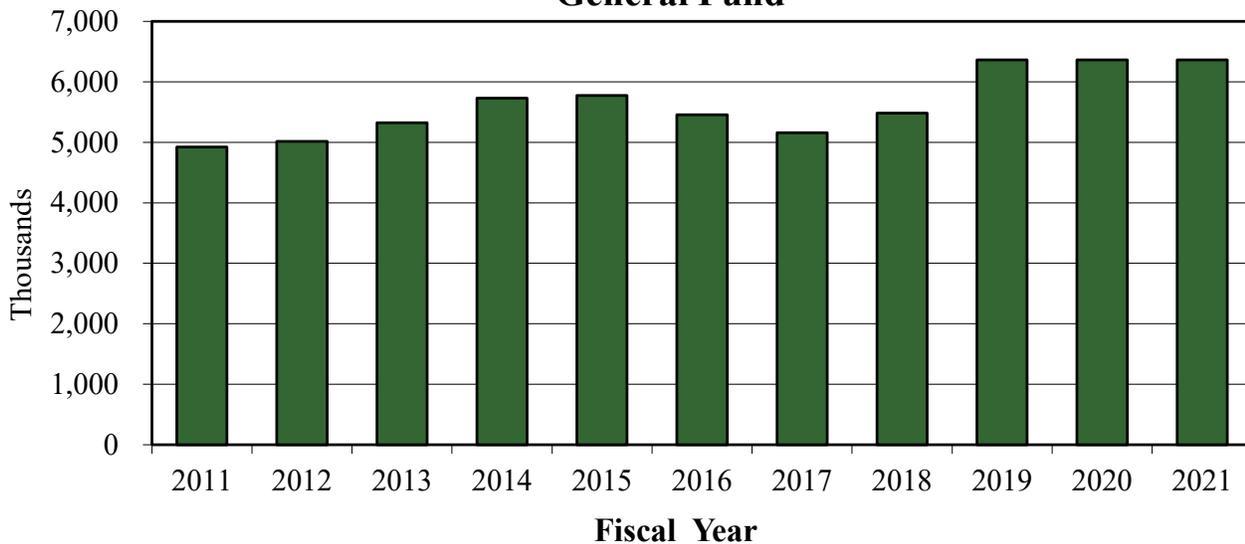


**Working Capital Balance
Utility Fund**



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

**Fund Balance
General Fund**



GENERAL FUNDS BALANCE ANALYSIS

	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-18	\$ 6,483,668	749,331	2,015,678	6,831,217
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(1,600,000)		1,600,000	
TO UTILITY PROJECTS	0			
REVENUES FISCAL YEAR 2019	22,097,868	2,660,380	1,065,989	2,219,739
EXPENDITURES FISCAL YEAR 2019	20,619,202	2,644,939	1,047,695	2,262,623
FUND BALANCE 9-30-19	\$ 6,362,334	\$ 764,772	\$ 3,633,972	\$ 6,788,333
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS				
TO UTILITY PROJECTS				
TO GOLF COURSE FUND				
TO GENERAL CONTINGENCY				0
FUND BALANCE AFTER CAPITAL TRANSFERS	6,362,334	764,772	3,633,972	6,788,333
FISCAL 2020 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,475,325
FROM UTILITY OPERATING	0	0	0	651,545
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	0	0	0	0
FROM UTILITY FUND	850,000	0	0	
FROM ECONOMIC DEVL. FUND	350,000	0	0	
ALL OTHER REVENUE	19,627,135	2,789,889	45,195	89,775
	20,827,135	2,789,889	45,195	2,216,645
FISCAL 2020 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	30,000	0	0	0
TO EQUIPMENT REPLACEMENT	1,475,325	0	0	0
ALL OTHER EXPENDITURES	19,321,544	2,789,889	1,502,826	1,790,962
	20,826,869	2,789,889	1,502,826	1,790,962
PROJECTED FUND BALANCE 9-30-20	6,362,600	764,772	2,176,341	7,214,016
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS		0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	6,362,600	764,772	2,176,341	7,214,016
2021 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,474,830
FROM UTILITY OPERATING	0	0	0	651,545
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	900,000	0	0	0
FROM ECONOMIC DEVL. FUND	350,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	20,386,818	2,790,018	245,000	50,000
	21,636,818	2,790,018	245,000	2,176,375
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND		0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	1,474,830	0	0	0
ALL OTHER EXPENDITURES	20,161,988	2,790,018	1,399,000	1,298,300
	21,636,818	2,790,018	1,399,000	1,298,300
BUDGETED FUND BALANCE 9-30-21	\$ 6,362,600	\$ 764,772	\$ 1,022,341	\$ 8,092,091
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 5,409,205			
High 33% of Operating Budget	\$ 7,140,150			

UTILITY FUNDS BALANCE ANALYSIS

	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-17	\$ 5,218,750	2,275,755	1,373,135
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	650,000		650,000
FROM GENERAL FUND			0
FUND BALANCE AFTER CAPITAL TRANSFERS	4,568,750		2,023,135
REVENUES INCLUDING TRANSFERS	15,075,331	1,683,671	167,400
EXPENDITURES INCLUDING TRANSFERS	12,769,196	1,639,578	200,398
FUND BALANCE 9-30-18	\$ 6,874,885	2,319,848	1,990,137
TRANSFERS TO CAPITAL			
GENERAL PROJECTS FUND	0	0	
UTILITY CAPITAL PROJECTS	1,500,000	0	1,500,000
FUND BALANCE AFTER CAPITAL TRANSFERS	5,374,885	2,319,848	3,490,137
2019 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,742,763	100,000
FROM GENERAL FUND			
ALL OTHER REVENUE	14,650,326	6,500	8,000
	14,650,326	1,749,263	108,000
2019 PROJECTED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	1,000,000		
TO UTILITY DEBT SERVICE	1,742,763		
TO UTILITY CONTINGENCY	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	556,945		
ALL OTHER EXPENDITURES	10,478,676	1,600,819	682,102
	13,778,384	1,600,819	682,102
PROJECTED FUND BALANCE 9-30-19	6,246,827	2,468,292	2,916,035
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS	800,000	0	8
FUND BALANCE AFTER CAPITAL TRANSFERS	5,446,827	2,468,292	2,916,043
2020 BUDGETED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING		2,093,567	250,000
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	14,672,592	6,500	5,000
	14,672,592	2,100,067	255,000
2020 BUDGETED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	1,000,000		
TO UTILITY DEBT SERVICE	2,093,567		
TO UTILITY CAPITAL PROJECTS	250,000		
TO EQUIPMENT REPLACEMENT	651,545		
ALL OTHER EXPENDITURES	10,677,480	2,144,975	1,255,000
	14,672,592	2,144,975	1,255,000
BUDGETED FUND BALANCE 9-30-20	\$ 5,446,827	\$ 2,423,384	\$ 1,916,043
TARGET FUND BALANCE	RANGE	\$ 2,289,563	\$ 500,000
Low 25% of Operating Budget	\$ 3,668,148		
High 33% of Operating Budget	\$ 4,841,955		

OTHER FUNDS BALANCE ANALYSIS

	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
FUND BALANCE 9-30-19	\$ 1,357,987	\$ 155,192	\$ 123,175
PROJECTED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
ALL OTHER REVENUE	3,195,429	514,388	1,500
	3,195,429	514,388	1,500
PROJECTED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS FUND	0	72,075	0
TO GOLF COURSE DEBT SERVICE	477,700	0	0
TO GOLF COURSE OPERATING	500,000	0	0
TO GENERAL FUND	350,000	0	0
ALL OTHER EXPENDITURES	2,113,844	451,523	28,000
	3,441,544	559,544	28,000
FUND BALANCE 9-30-20	1,111,872	110,036	96,675
BUDGETED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
ALL OTHER REVENUE	3,126,429	524,350	0
	3,126,429	524,350	0
BUDGETED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS	0	73,410	0
TO GOLF COURSE DEBT SERVICE	459,600	0	0
TO GOLF COURSE OPERATING	500,000	0	0
TO GENERAL FUND	350,000	0	0
ALL OTHER EXPENDITURES	1,396,074	438,475	27,000
	2,705,674	589,300	27,000
BUDGETED FUND BALANCE 9-30-21	\$ 1,532,627	\$ 45,086	\$ 69,675
TARGET FUND BALANCE	1,299,259	None	None

PERSONNEL SUMMARY BY DEPARTMENT

	2016-17	2017-18	2018-19	2019-20	2020-21
<i>GENERAL FUND</i>	FT	FT	FT	FT	FT
ADMINISTRATION	12.50	12.50	12.50	12.50	12.50
FINANCE	10.00	11.00	11.00	11.00	11.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00
POLICE	62.00	62.00	65.00	65.00	65.00
FIRE	2.00	2.00	2.00	2.00	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	7.50	7.50	7.50	7.50	7.50
PARKS	13.50	13.50	13.50	13.50	13.50
RECREATION	14.50	14.50	14.50	16.50	16.50
GARAGE	9.00	9.00	9.50	9.50	9.50
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	170.16	171.16	174.66	176.66	176.66
	2016-17	2017-18	2018-19	2019-20	2020-21
<i>UTILITY FUND</i>	FT	FT	FT	FT	FT
UTILITY ADMINISTRATION	8.00	8.00	8.00	8.00	9.00
WATER PRODUCTION	12.00	12.00	12.00	12.00	11.00
WASTEWATER COLLECTION	20.50	20.50	20.50	20.50	20.50
SANITATION	25.34	25.34	25.34	25.34	25.34
TOTAL UTILITY FUND	65.84	65.84	65.84	65.84	65.84
TOTAL ALL FUNDS COMBINED	236.00	237.00	240.50	242.50	242.50

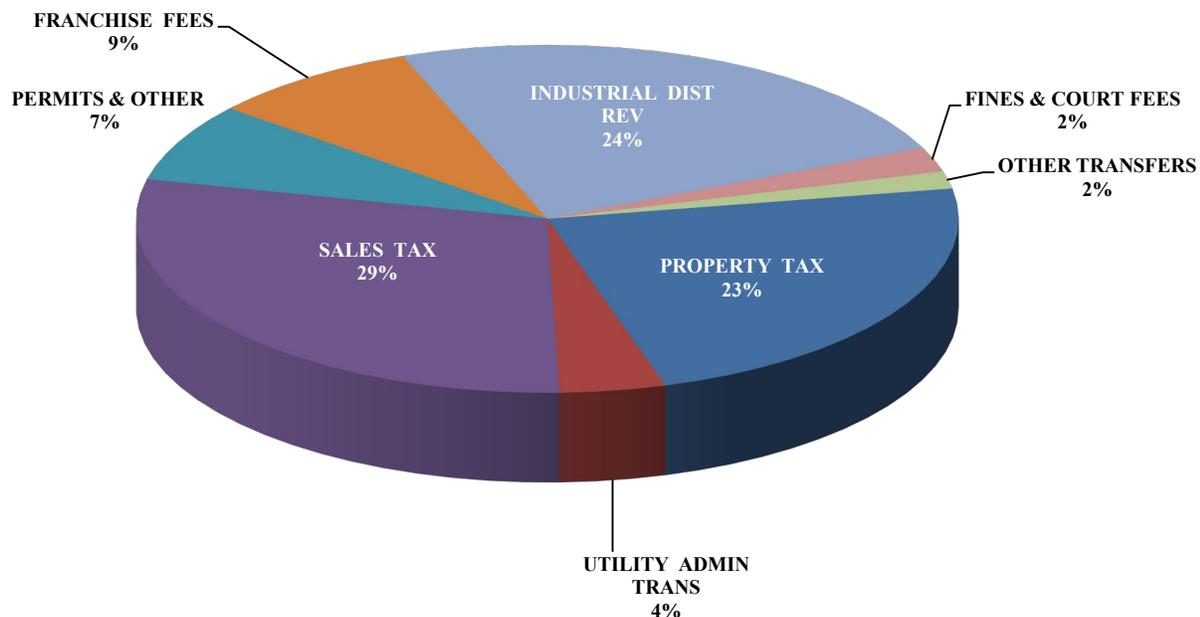
OPERATING FUNDS SUMMARY

REVENUE		2018 - 19	2019 - 20	2019 - 20	2020 - 21
		ACTUAL	BUDGETED	ESTIMATED	PROPOSED
General Fund Resources	\$	22,097,868	22,340,112	20,827,135	21,636,818
Utility Operating Revenues		14,665,061	14,672,592	13,958,293	14,450,815
Total Revenue	\$	36,762,929	37,012,704	34,785,428	36,087,633

EXPENDITURES		2018 - 19	2019 - 20	2019 - 20	2020 - 21
		ACTUAL	BUDGETED	ESTIMATED	PROPOSED
Salaries & Wages	\$	11,835,147	13,110,800	12,310,214	12,920,400
Overtime		763,248	800,300	683,598	731,300
Group Insurance		1,779,518	2,039,000	1,790,088	1,993,550
Employer FICA		925,979	1,036,850	939,639	1,016,200
Retirement Contribution		1,725,310	1,730,800	1,557,351	1,677,200
Workers Compensation		200,662	188,900	138,544	153,700
Other Employee Benefits		22,573	27,850	15,104	16,000
Contract Labor		518,679	178,100	256,568	178,100
Emergency Medical Services		337,000	360,000	360,000	360,000
Animal Shelter Management		175,000	261,737	261,737	261,737
Fire fighting services		33,225	75,000	50,000	75,000
Recycling & Waste Disposal		1,023,814	1,080,000	1,120,000	1,120,000
Sludge Disposal		64,430	80,000	80,000	80,000
Street marking & Improvement		111,087	63,263	51,800	40,000
Drainage Improvement Program		29,325	70,000	70,000	0
Contract Mowing		415,603	507,000	487,000	507,000
Contract Cleaning		171,503	91,785	70,080	92,280
Braz. Cty Water Conservation District		17,940	30,000	20,700	25,000
Other Prof / Tech Services		389,331	515,790	401,242	425,260
Water / Wastewater State Fees		81,833	82,100	76,908	82,100
Maintenance & Repair					
Building Maintenance		355,380	344,780	302,890	316,530
Water / Wastewater system		594,393	762,630	761,630	771,700
Street & Drainage System		69,938	84,000	67,000	74,000
Fleet Vehicles and Equipment		565,934	525,600	570,300	540,950
Other Maintenance & Repair		840,127	923,432	913,567	954,239
BWA - Water		2,277,600	2,345,900	2,345,900	2,345,900
Other Property Services		166,336	181,671	177,156	178,156
Property & Liability Insurance		687,542	686,555	727,065	739,865
Other Purchased Services		259,740	250,438	218,938	254,583
Electricity & Natural Gas		1,122,549	1,150,030	1,121,810	1,121,025
General Supplies		1,639,616	1,894,956	1,610,857	1,759,483
Capital Outlay		59,720	33,000	29,309	145,000
Transfers					
To General Fund		1,000,000	1,000,000	1,000,000	1,050,000
To Equipment Replacement		2,008,308	2,126,870	2,126,870	2,126,375
To Special Events Fund		25,000	30,000	30,000	-
To Utility Debt Service		1,742,763	2,093,567	1,693,567	1,800,000
To Utility Projects		250,000	250,000	-	155,000
Total Expenditures	\$	34,286,153	37,012,704	34,437,432	36,087,633

GENERAL FUND REVENUES BY CATEGORY

<i>REVENUE</i>	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
Property Tax	\$ 4,590,408	\$ 4,796,720	\$ 4,796,720	\$ 5,009,305
Sales Tax	6,616,364	6,920,040	6,228,858	6,300,000
Other Taxes	171,531	160,000	120,000	140,000
Franchise Fees	1,820,676	1,837,410	1,807,232	1,802,607
Industrial District Revenue	5,006,224	5,106,400	5,101,858	5,203,881
Licenses and Permits	638,921	485,050	426,975	446,350
Civic Center / Jasmine Hall Fees	270,093	230,700	113,575	171,675
Recreation Fees	821,967	869,900	416,430	659,500
Fines and Court Fees	586,434	547,400	452,739	494,000
Intergovernmental	43,000	43,000	43,000	43,000
Grants	4,997	3,500	9,448	3,500
Utility Administrative Fee	850,000	850,000	850,000	900,000
Interest and Other	327,253	139,992	110,300	113,000
Transfer from Econ. Devl. Fund	350,000	350,000	350,000	350,000
Total General Fund	\$ 22,097,868	\$ 22,340,112	\$ 20,827,135	\$ 21,636,818



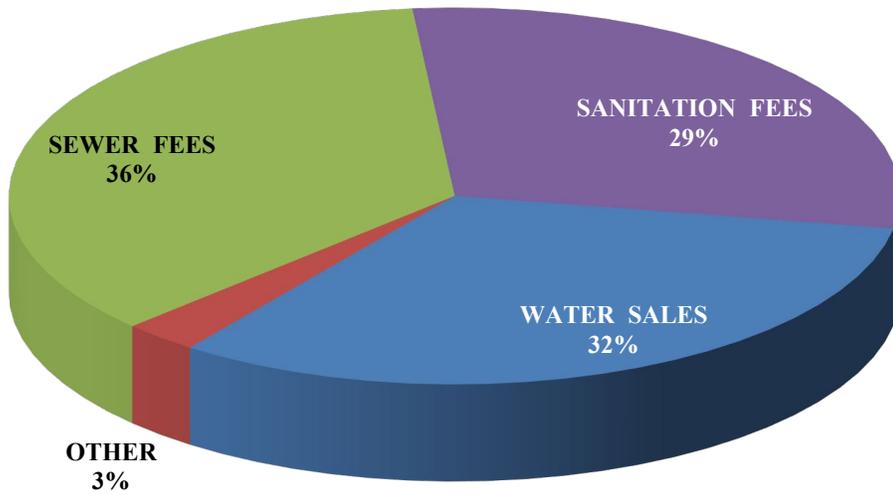
GENERAL FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2018 - 19 ACTUAL	2019 - 2020 BUDGET	2019 - 2020 ESTIMATED	2020 - 2021 PROPOSED
SALARIES & WAGES	\$ 10,106,989	\$ 10,928,000	\$ 10,283,516	\$ 10,677,100
EMPLOYEE BENEFITS	3,364,432	3,809,500	3,437,518	3,692,450
OPERATING EXPENSES	5,611,698	6,064,287	5,571,201	5,767,438
CAPITAL OUTLAY	59,720	33,000	29,309	25,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	1,451,363	1,475,325	1,475,325	1,474,830
SPECIAL EVENTS FUND	25,000	30,000	30,000	0
<i>Total General Fund</i>	<u><u>\$ 20,619,202</u></u>	<u><u>\$ 22,340,112</u></u>	<u><u>\$ 20,826,869</u></u>	<u><u>\$ 21,636,818</u></u>

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2017 - 18	FISCAL 2018 - 19	FISCAL 2019 - 2020	FISCAL 2020 - 2021
SERVICE / MAINTENANCE	42.00	42.50	44.50	44.50
OFFICE / CLERICAL	20.00	20.00	20.00	20.00
TECHNICAL	29.00	31.00	31.00	31.00
SWORN PERSONNEL	42.00	43.00	43.00	43.00
PROFESSIONAL	11.00	11.00	11.00	11.00
MANAGEMENT / SUPERVISION	27.16	27.16	27.16	27.16
TOTAL FT EMPLOYEES	171.16	174.66	176.66	176.66
SPECIAL AGREEMENT	2.00	2.00	2.00	2.00
TEMPORARY / SEASONAL	23.18	23.27	23.27	21.74
<i>Total General Fund Personnel</i>	<u><u>196.34</u></u>	<u><u>199.93</u></u>	<u><u>201.93</u></u>	<u><u>200.40</u></u>

UTILITY FUNDS REVENUES BY CATEGORY

<i>REVENUE</i>	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
Plumbing Permits	\$ 38,875	\$ 16,000	\$ 20,000	\$ 20,000
Tap Fees	42,355	50,000	30,000	30,000
Administrative Fees	192,779	200,300	150,000	200,000
Water Fees (net of Sr,discount)	4,776,410	4,791,098	4,592,530	4,671,575
Sewer Fees	5,251,862	5,238,210	5,155,000	5,149,876
Sanitation Fees	4,144,384	4,216,105	3,855,760	4,233,361
Miscellaneous	80,471	86,003	80,003	86,003
Interest	137,925	74,876	75,000	60,000
<i>Total Utility Revenue</i>	\$ 14,665,061	\$ 14,672,592	\$ 13,958,293	\$ 14,450,815



UTILITY FUND EXPENDITURES BY CATEGORY

EXPENDITURES	2018 - 19	2019 -20	2019 -20	2020 - 21
	ACTUAL	BUDGET	ESTIMATED	PROPOSED
SALARIES & WAGES	\$ 3,010,085	\$ 3,161,200	2,966,864	\$ 3,152,700
EMPLOYEE BENEFITS	1,289,610	1,213,900	1,003,128	1,163,600
OPERATING EXPENSES	5,817,548	6,302,380	6,295,459	6,357,970
CAPITAL OUTLAY	0	0	0	120,000
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	300,000	300,000	300,000	300,000
ADMIN FEE - WATER W/WATER	550,000	550,000	550,000	600,000
FRANCHISE FEE	150,000	150,000	150,000	150,000
EQUIPMENT REPLACEMENT	556,945	651,545	651,545	651,545
UTILITY PROJECTS	250,000	250,000	0	155,000
UTILITY DEBT SERVICE	1,742,763	2,093,567	1,693,567	1,800,000
Total Utility Fund	\$ 13,666,951	\$ 14,672,592	\$ 13,610,563	\$ 14,450,815

AUTHORIZED PERSONNEL	FISCAL	FISCAL	FISCAL	FISCAL
	2017 - 18	2018 - 19	2019 -20	2020 - 21
SERVICE / MAINTENANCE	43.00	43.00	43.00	43.00
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	7.84	7.84	7.84	7.84
TEMP / SEASONAL	0.00	0.00	0.00	0.00
Total Utility Fund Personnel	65.84	65.84	65.84	65.84

SUMMARY OF CAPITAL ITEMS

Typically, capital items are defined as any one item exceeding \$5,000 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 FY 2020-21 Budget

Equipment Replacement Fund Purchases (see Other Funds Tab) \$1,298,300

This year the largest purchases proposed for FY 20-21 are replacement of two residential garbage trucks (\$651,800) in the Sanitation Department. The Police Department will replace two patrol tahoe vehicles, totaling \$110,000.

Computer related items add another \$252,000 to the budget.

The rest of the FY20-21 Equipment Replacement budget is to replace a couple of pick-ups, mowing equipment, a truck lift at the garage, and the final phase of the camera system at the garage.

General & Utility Projects additional projects (see Capital Projects Tab) \$1,319,000

The largest purchase proposed in the General Projects Fund for FY 20-21 is the final payment of a pumper fire truck (\$900,000). This was purchased over two fiscal years. The impact to the FY20-21 budget is \$450,000. We have also increased our contribution to transit from \$75,000 to \$110,000 to implement 30 minutes routes.

We will also continue our repairs to the shy pound drainage, which will be at least \$400,000.

On the Utility Project side, we have \$100,000 to replace the fine screen at the wastewater treatment plant. We have also budgeted \$60,000 for our water study required by the EPA and TLEQ.

MAJOR REVENUES

Lake Jackson

— TEXAS —



MAJOR REVENUE SOURCES

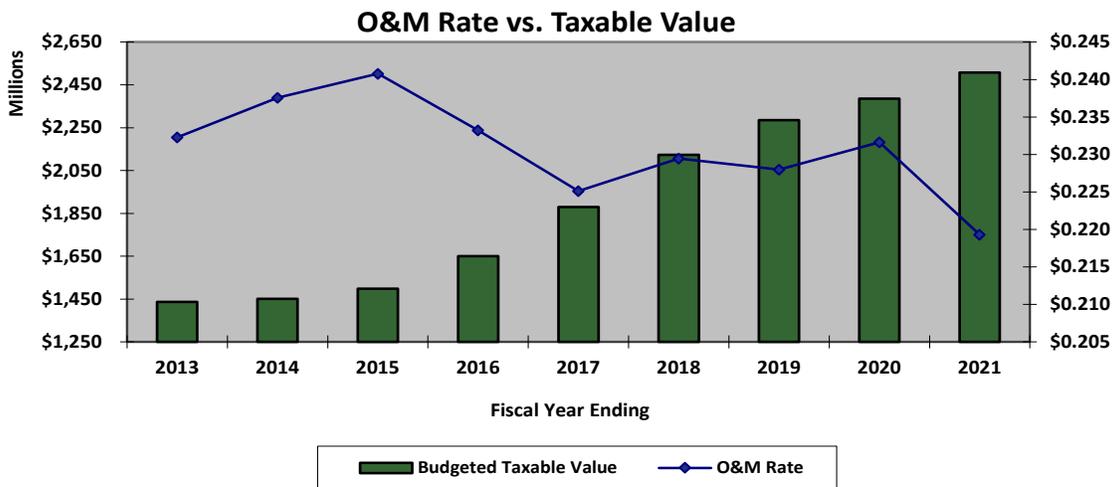
PROPERTY TAX

FY 2020-21

General Fund Budget	\$ 5,561,731
Debt Service Fund Budget	\$ 2,781,518
Total Property Taxes	<u>\$8,343,249</u>

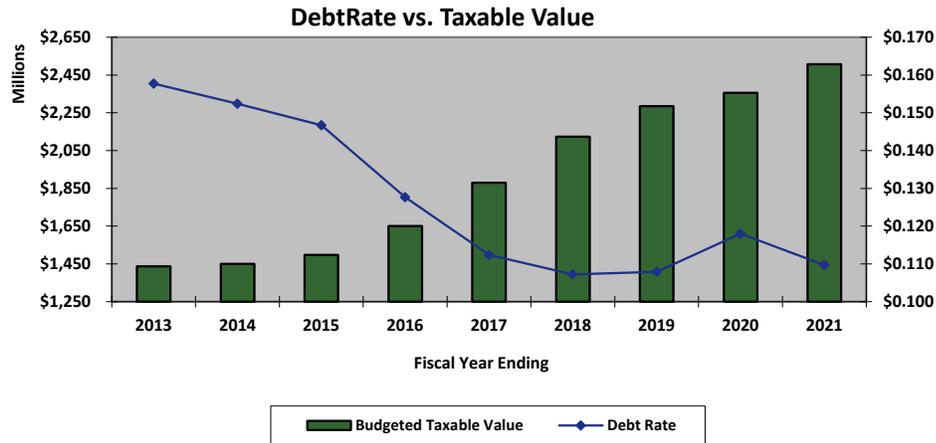
Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city’s property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2020-21 (2020 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated values on appeals not yet resolved) is \$2,507,285,688.

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.



MAJOR REVENUE SOURCES

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 generated by the issuance of bonds.



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	2014	2015	2016	2017	2018	2019-20 Proj.	2020-21 Budget
General Fund	\$3,466,594	\$3,615,756	\$3,773,881	\$3,979,475	\$5,208,352	\$5,420,972	\$5,561,731
Debt Service Fund	\$2,208,460	\$2,190,688	\$2,087,252	\$2,112,160	\$2,276,697	2,289,563	2,781,518
Total	\$5,675,054	\$5,806,444	\$5,861,133	\$6,091,635	\$7,485,049	\$7,710,535	\$8,343,249

MAJOR REVENUE SOURCES

SALES TAX

	<u>FY 2020-21</u>
<i>General Fund Budget</i>	<i>\$ 6,500,000</i>
<i>Economic Development Fund Budget</i>	<i><u>3,630,000</u></i>
<i>Total Sales Tax Revenue</i>	<i><u>\$10,130,000</u></i>

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% of General Fund revenues.

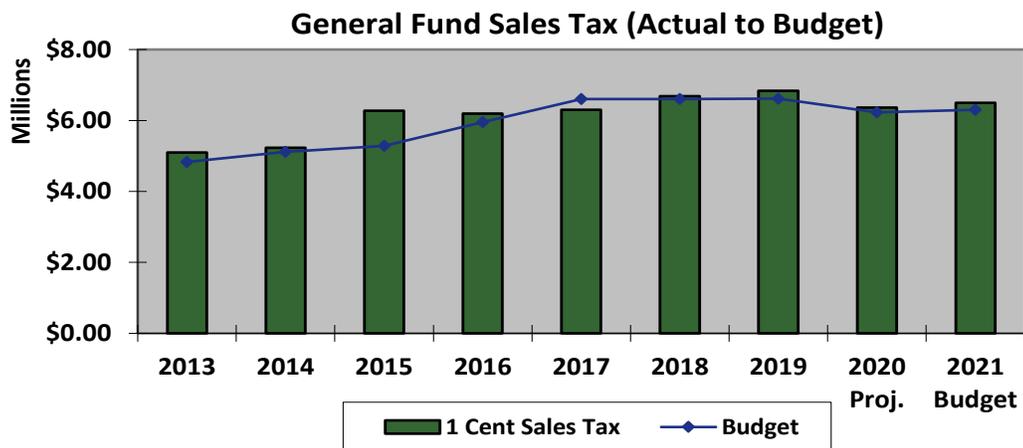
0.50% is allocated to the Lake Jackson Development Corporation (LJDC), the City’s 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building,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

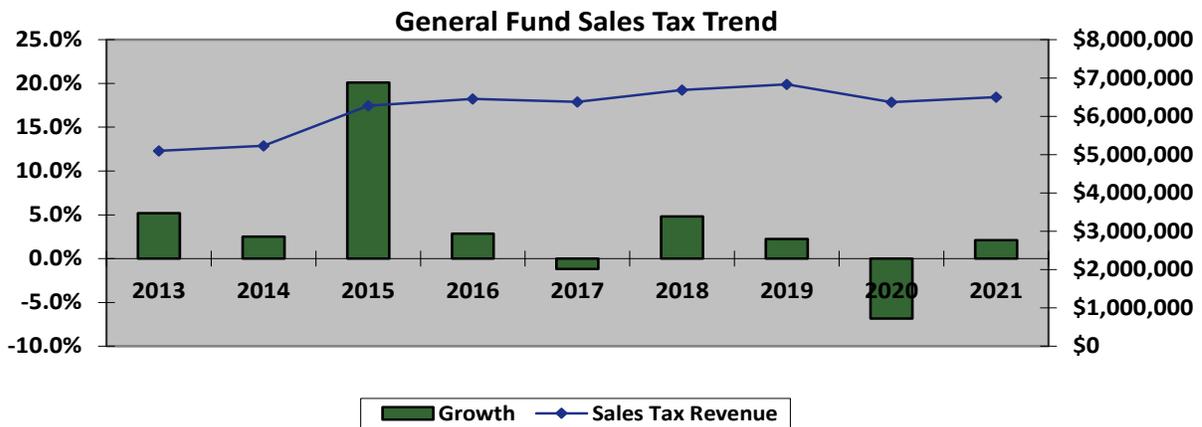
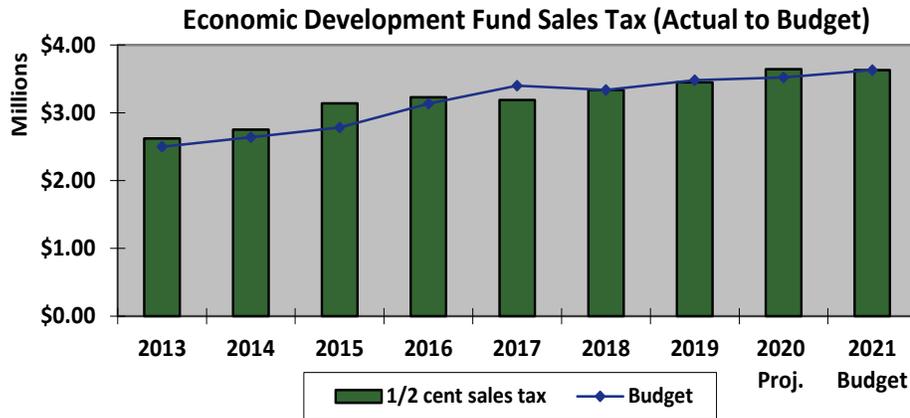
8.25% Total Sales Tax Rate

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 2020 to come in slightly below the 2020 budget by 2.2% (\$138,000). For FY 2020-21, sales tax receipts are expected to remain similar to sales tax receipts in FY2019-20. As a result, for FY 2020-21 we are expecting \$10.1 million in sales tax revenues (\$6.5 million in General Fund, \$3.6 million Economic Development Fund).



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 be \$200,000 in fiscal 2020-21.



Fiscal Year	Sales Tax Revenues						
	2015	2016	2017	2018	2019	2020 Proj.	2021 Budget
General Fund	\$6,276,467	\$6,190,271	6,300,736	6,685,000	6,833,831	6,366,858	6,500,000
Econ. Devlp Fund	\$3,138,233	\$3,227,460	\$3,188,958	\$3,337,500	\$3,451,000	3,642,000	3,630,000
Total	\$9,414,700	\$9,417,731	\$9,489,694	\$10,022,500	\$10,284,831	\$10,008,858	\$10,130,000

MAJOR REVENUE SOURCES

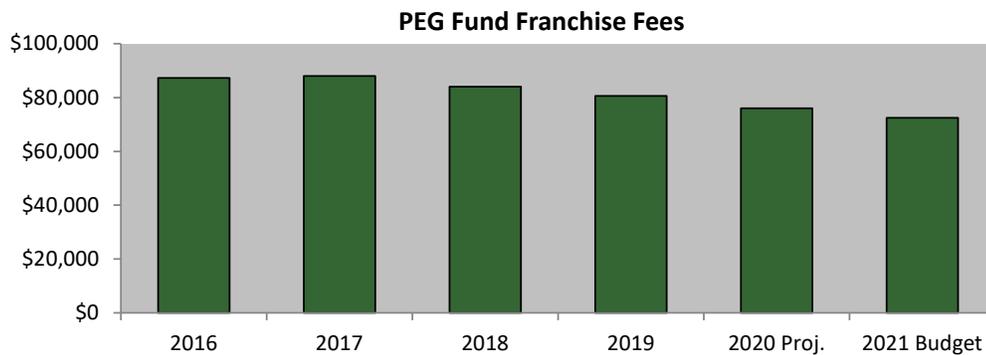
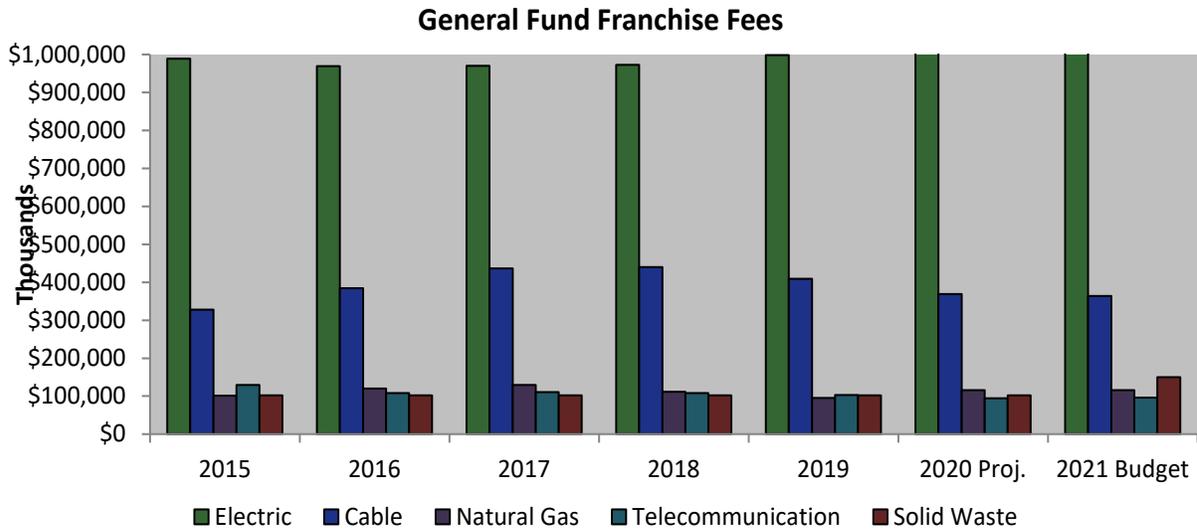
FRANCHISE FEES

	<u>FY 2020-21</u>
<i>General Fund Budget</i>	<i>\$ 1,802,607</i>
<i>PEG Fund Budget</i>	<u><i>72,500</i></u>
<i>Total Franchise Fee Revenues</i>	<u><i>\$ 1,875,107</i></u>

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. The City annually transfers funds (\$150,000) 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 City's franchise fees are estimated to total \$1,875,107 in FY 2020-21, which is a slight increase (0.4%) from the FY 2019-20 total (\$1,883,232).



INDUSTRIAL DISTRICT

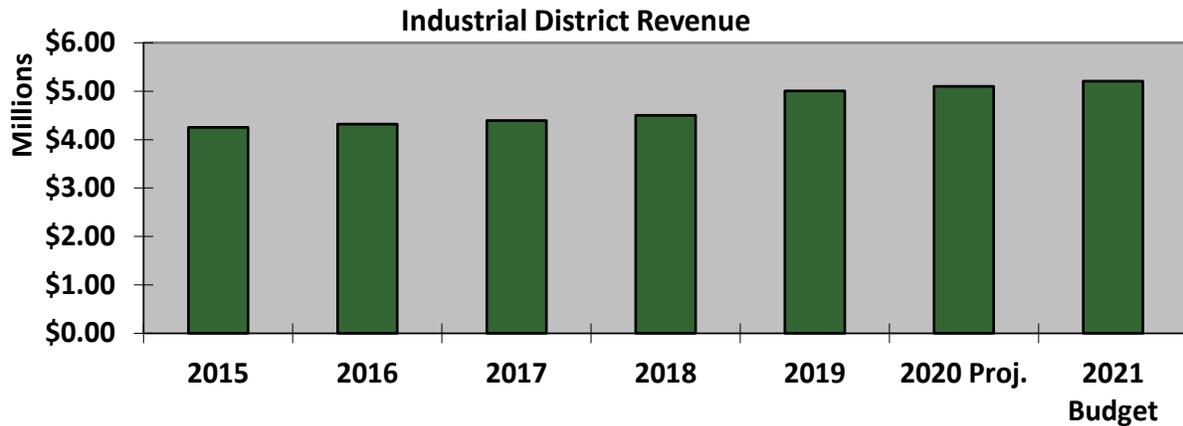
FY 2020-21

General Fund Budget **\$ 5,203,881**

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.

MAJOR REVENUE SOURCES



OPERATING TRANSFERS

FY 2020-21

General Fund Budget \$ 1,250,000

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 \$900,000.

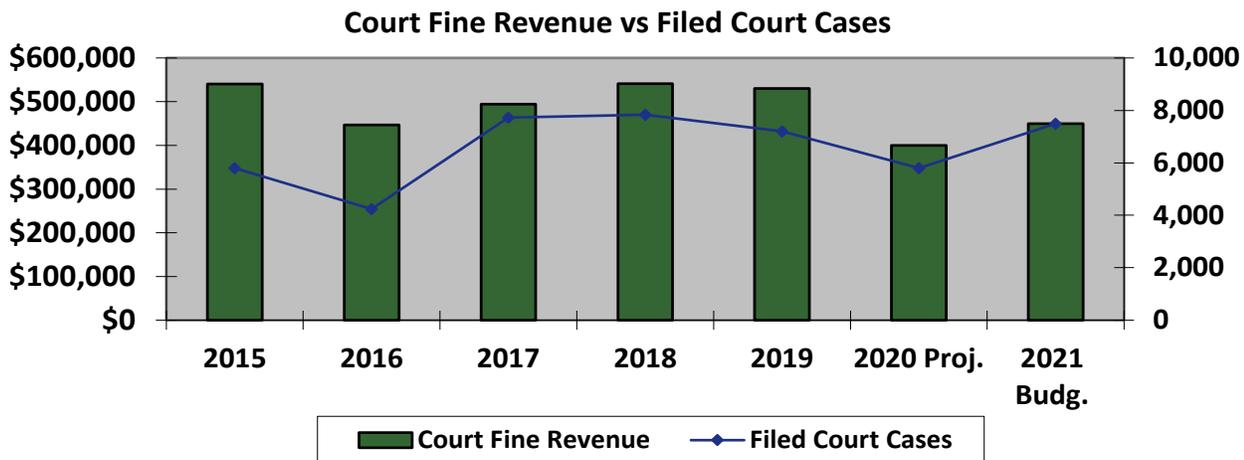
The General Fund also receives a \$350,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center.

COURT FINES

FY 2020-21

General Fund Budget \$ 450,000

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. In FY 2020-21 we anticipate an increase of \$50,000 in Court fine revenues.



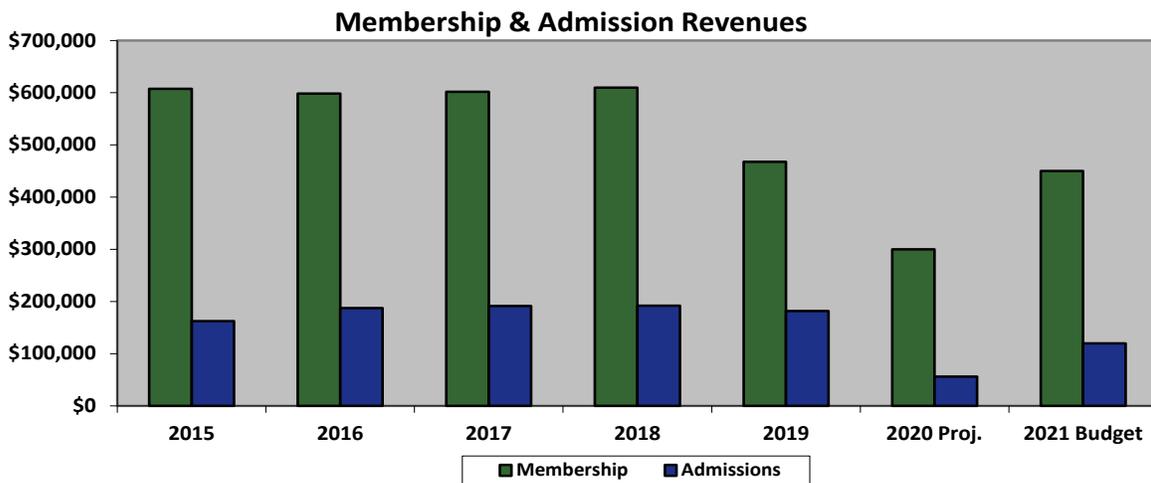
RECREATION FEES

FY 2020-21

General Fund Budget

\$ 627,500

Over 85% of the recreation revenues are comprised of admissions and memberships. The other 15% 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. The FY 2020-21 revenues for memberships and admissions are projected to be higher than the FY 2019-20 totals because of the COVID-19 pandemic.



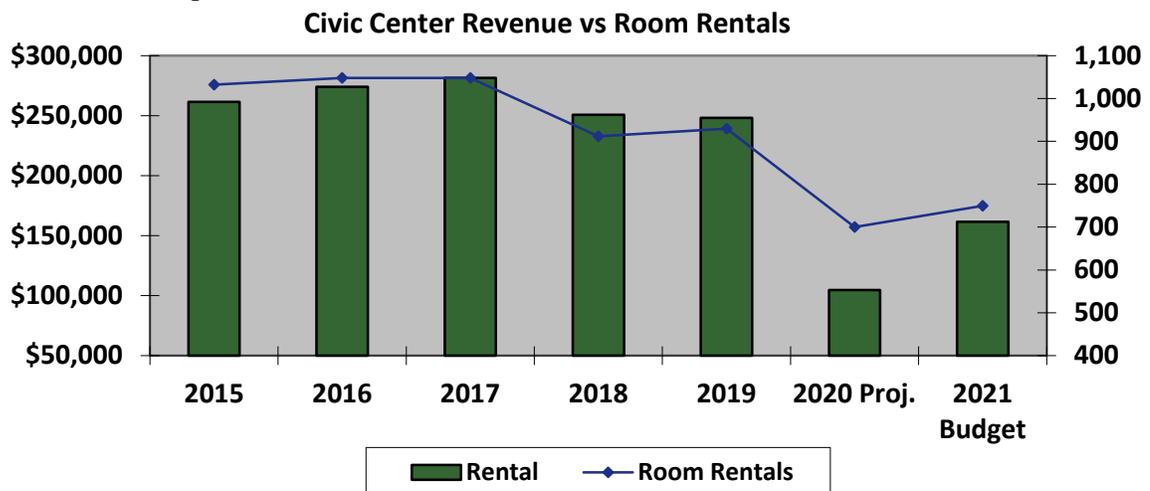
CIVIC CENTER REVENUE

FY 2020-21

General Fund Budget

\$ 161,675

Civic Center revenues fluctuate in proportion to the number and type of rented rooms. The City is projecting to collect Civic Center revenues totaling \$104,575 for FY 2019-20 which is lower than last year's collections because of the COVID-19 pandemic.



MAJOR REVENUE SOURCES

PERMITS

	<u>FY 2020-21</u>
General Fund Budget	\$ 200,000
Utility Fund Budget	<u>20,000</u>
Total Permits	<u>\$ 220,000</u>

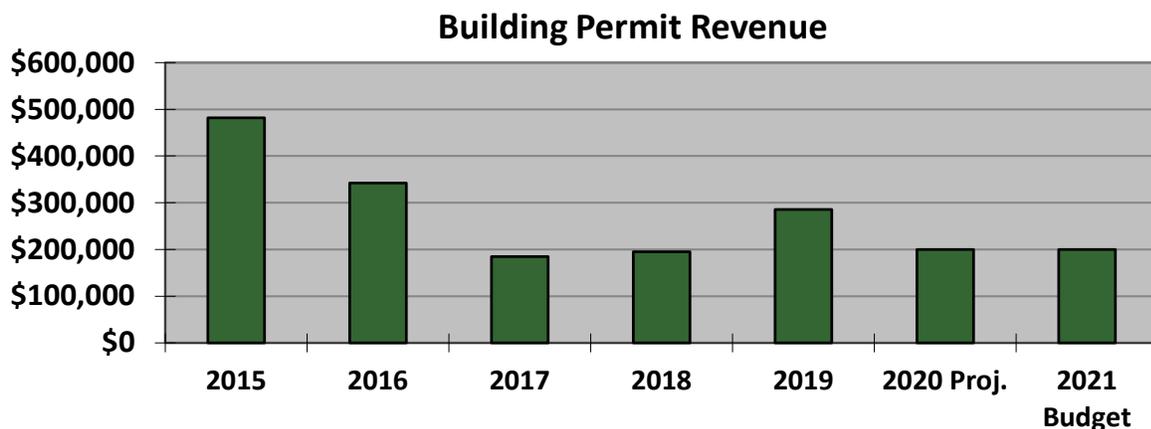
Building Permit revenues include fees for the construction, alteration, removal, or demolition of buildings within the City. Building Permit revenue fluctuates based on the amount of building construction and the square footage of the structure.

Electrical Permit revenues also include fees for inspection of installation or changes made in the electrical wiring or fixtures for use in connection to 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.

Permit revenues have normalized after back to back years of large projects such as such as the new A.P. Beutel Elementary, Courtyard by Marriott, Staybridge Suites, and the build out of the R&D Buildings at the Dow Texas Innovation Center and Brazos Mall expansion.



WATER FEES

	<u>FY 2020-21</u>
Utility Fund Budget	\$ 4,811,045

Water revenues account for \$4,811,045 (34%) of the budgeted utility revenues for FY 2020-21. 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.

MAJOR REVENUE SOURCES

These revenues are based on the following water rates

Residential Base (2,000 gals.)	\$13.85 per month
Commercial Base (2,000 gals.)	\$27.70 per month
2,000 to 20,000 gallons	\$4.50 per 1,000 gallons
Over 20,000 gallons	\$5.00 per 1,000 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 distributes an average of 3 million gallons per day to the water system. Our contract with 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 2020-21 fiscal year water revenue budget projection is determined by using the City’s customer base of 24 apartment complexes, 414 commercial accounts, 57 institutional accounts, 94 irrigation accounts, and 8,325 residences. Utilizing historical trends, we have estimated the following water usages for these customer types:

Apartments	
Avg per unit over base	3.00
Number of meters	46
number of units	3483
apartments charged inspection fee	3405
Percentage over base usage	
falling in the 2-20 tgal range	7.0%
Commercial	
Number of accounts	410
Avg. per account over base	33
Percentage over base usage	
falling in the 2-20 tgal range	20.0%
	Institution Irrigation Residential
Number of accounts	59 110 8,475
Avg. per account over base	60 22 3.1
Percentage over base usage	
falling in the 2-20 tgal range	11.2% 30.0% 96.0%

Apartments	Base	2-20 tgals	> 20 tgals	Total \$	%	consumption	%
Consumption	1,100	8,800	116,600				
Dollars	\$15,290	\$39,600	\$583,000	\$637,890	13%	126,500	14%
Commercial	Base	2-20 tgals	> 20 tgals				
Consumption	9,800	32,500	129,900				
Dollars	\$136,284	\$146,250	\$649,500	\$932,034	19%	172,200	19%
Institution	Base	2-20 tgals	> 20 tgals				
Consumption	1,400	4,800	37,700				
Dollars	\$19,612	\$21,600	\$188,500	\$229,712	5%	43,900	5%
Irrigation	Base	2-20 tgals	> 20 tgals				
Consumption	2,600	8,700	20,400				
Dollars	\$36,564	\$39,150	\$102,000	\$177,714	4%	31,700	4%
Residential	Base	2-20 tgals	> 20 tgals				
Consumption	203,400	302,700	12,600				
Dollars	\$1,408,545	\$1,362,150	\$63,000	\$2,833,695	59%	518,700	58%

SANITATION FEES

FY 2020-21

Utility Fund Budget \$ 4,233,361

Sanitation fees account for \$4,233,361 (or 29%) of projected utility revenues for FY 2020-21. These revenues are based on the following sanitation rates

Residential Garbage/Trash	\$17.70 per month
Residential Recycling	\$ 3.00 per month
Apartment Garbage/Trash	\$17.70 per unit per month
Apartment Recycling:	\$ 2.00 per unit per month

**Dumpster Rates
Number Of Pickups Per Week**

	2x	3x	4x	5x	6x
3 Cubic Yard Container	\$77.20	\$115.65	\$154.35	\$192.95	\$231.45
4 Cubic Yard Container	\$102.85	\$154.35	\$205.75	\$257.15	\$308.60

Shared Dumpster Rates

Small Business	\$28.45
Medium Business	\$37.10
Large Business	\$45.70

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.

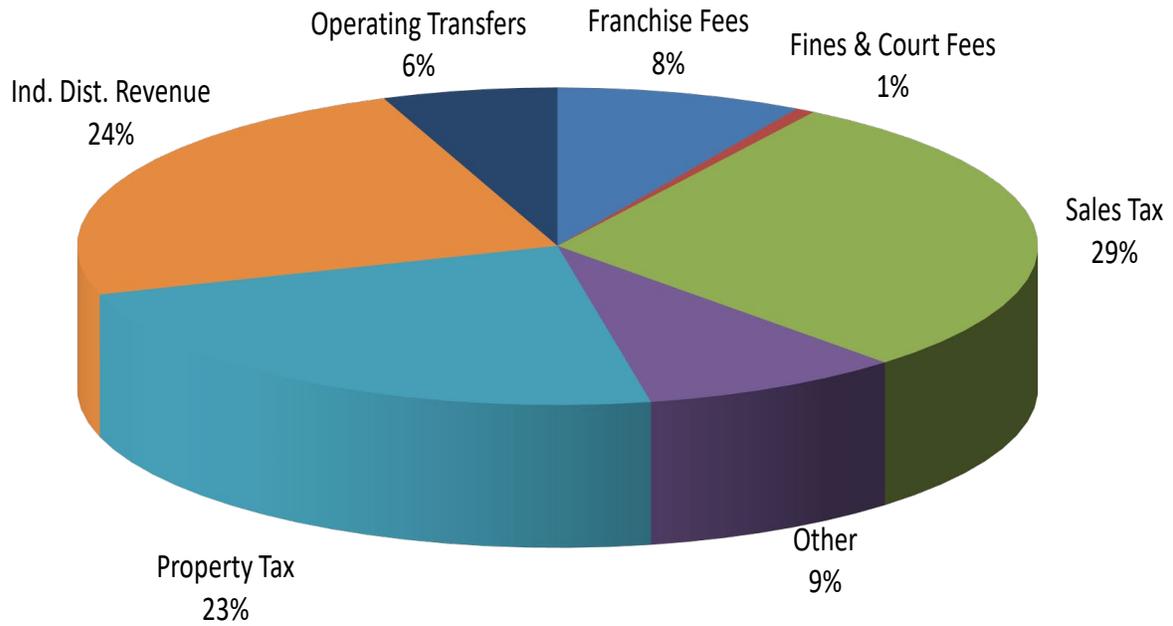
GENERAL FUND

Lake Jackson

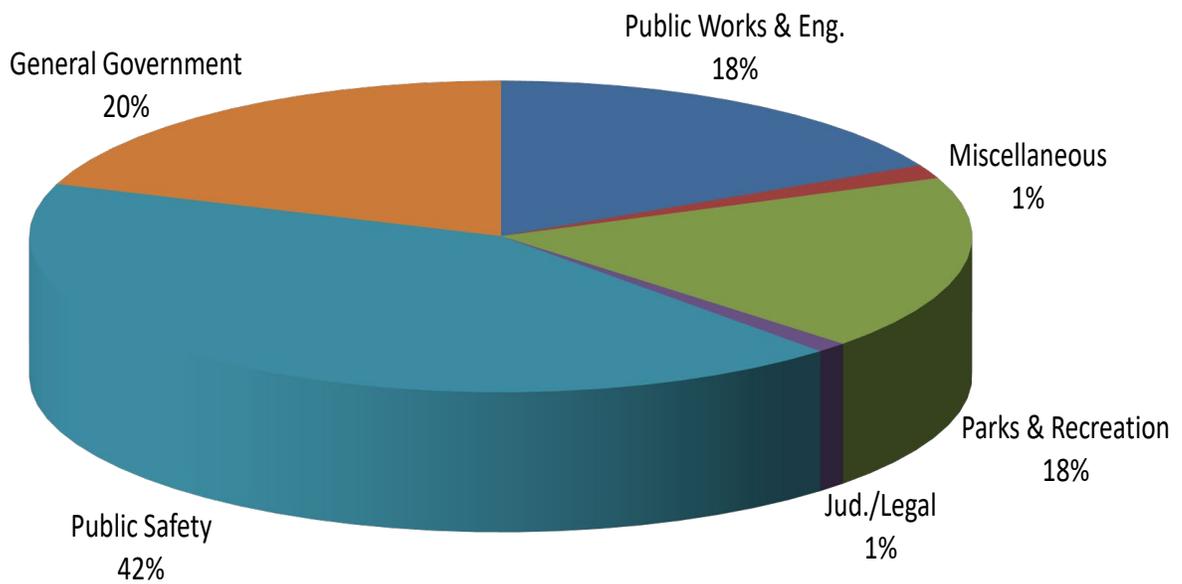
— TEXAS —



FY 2020-21 Revenues



FY 2020-21 Expenditures



GENERAL FUND BUDGET SUMMARY

<i>Revenues</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Property Tax	\$4,590,408	\$4,796,720	\$4,796,720	\$4,961,293
Sales Tax	6,616,364	6,920,040	6,228,858	6,335,000
Other Taxes	171,531	160,000	120,000	140,000
Franchise Fees	1,820,676	1,837,410	1,807,232	1,802,607
Industrial District	5,006,224	5,106,400	5,101,858	5,203,881
Charges for Services	1,092,060	1,100,600	530,005	831,175
Licenses & Permits	638,921	485,050	426,975	446,350
Fines & Court Fees	586,434	547,400	452,739	494,000
Intergovernmental	43,000	43,000	43,000	43,000
Miscellaneous	116,202	18,000	25,300	28,000
Interest	211,051	121,992	85,000	98,012
Grants	4,997	3,500	9,448	3,500
Operating Transfers	1,200,000	1,200,000	1,200,000	1,250,000
Total Resources	\$22,097,868	\$22,340,112	\$20,827,135	\$21,636,818
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Government Services				
Non-Departmental	\$139,916	\$150,795	\$135,145	\$81,820
Administration	1,673,989	1,734,222	1,635,184	1,674,117
Elections	0	13,000	2,200	13,000
Civic Center	691,446	672,836	619,474	661,940
Legal Services	212,028	233,048	218,507	234,548
Financial Services				
Finance	1,240,016	1,329,815	1,317,670	1,350,940
Municipal Court	426,334	456,070	447,224	450,800
Public Safety Services				
Police	6,506,075	6,906,949	6,458,571	6,793,080
Humane	397,187	486,239	460,475	482,439
Fire	1,061,696	1,217,350	1,206,893	1,216,465
Emergency Medical Services	583,939	637,650	635,883	647,732
Engineering Services	503,007	581,245	579,288	539,815
Public Works Services				
Street	1,030,866	977,438	867,849	910,160
Drainage	720,392	1,065,120	777,093	939,200
Code Enforcement/Inspections	670,478	692,105	677,835	646,930
Garage	760,733	828,980	738,907	741,880
Parks and Recreation Services				
Parks	1,328,532	1,512,640	1,437,691	1,477,320
Recreation	2,351,873	2,526,565	2,363,913	2,461,952
Miscellaneous Services				
KLJB	40,814	60,000	28,050	50,000
Library	180,440	147,690	120,817	152,925
Museum	63,835	69,355	70,600	70,755
Youth Advisory	11,912	16,000	11,600	16,000
Senior Advisory	23,694	25,000	16,000	23,000
Total Expenditures	\$20,619,202	\$22,340,112	\$20,826,869	\$21,636,818

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Property Tax				
Ad Valorem Taxes	\$5,208,352	\$5,420,972	\$5,420,972	\$5,561,731
Dow 380 Agreement	(595,057)	(599,252)	(599,252)	(575,438)
HEB 380 Agreement	(22,887)	(25,000)	(25,000)	(25,000)
Subtotal	4,590,408	4,796,720	4,796,720	4,961,293
Sales Tax				
City Sales & Use Tax	6,833,831	7,040,040	6,366,858	6,500,000
Mall 380 Agreement	(116,188)	(40,000)	(25,000)	(65,000)
HEB 380 Sales Tax Agreement	(101,279)	(80,000)	(113,000)	(100,000)
Subtotal	6,616,364	6,920,040	6,228,858	6,335,000
Other Taxes				
Alcohol Beverage Taxes	149,880	140,000	100,000	120,000
Criminal Justice Tax	21,651	20,000	20,000	20,000
Subtotal	171,531	160,000	120,000	140,000
Franchise Fees				
Electric	1,091,419	1,111,500	1,111,500	1,153,000
Natural Gas	116,048	116,050	111,732	111,732
Telecommunications	94,414	95,860	70,000	23,875
Cable	368,795	364,000	364,000	364,000
Solid Waste	150,000	150,000	150,000	150,000
Subtotal	1,820,676	1,837,410	1,807,232	1,802,607
Industrial District	5,006,224	5,106,400	5,101,858	5,203,881
Charges for Services				
Recreation Center	645,418	717,600	353,000	567,000
Outdoor Pool	6,171	6,300	1,500	3,000
Youth Athletics	31,554	25,000	12,230	15,000
Youth Programs	10	5,500	0	2,500
Adult Programs	15,095	19,000	1,500	10,000
Aquatics Programs	52,647	40,000	6,100	30,000
MacLean Sportsplex	15,059	11,500	3,000	7,000
Misc. Park Use	14,072	15,000	5,500	10,000
Special Events	41,941	30,000	33,600	15,000
Civic Center Rentals	248,081	210,700	104,575	161,675
Jasmine Hall Rentals	22,012	20,000	9,000	10,000
Subtotal	1,092,060	1,100,600	530,005	831,175
Licenses & Permits				
Alcohol Beverage License	4,675	4,200	4,000	4,000
Donation Box License	250	250	450	250
Wrecker License	1,600	1,600	1,600	1,600

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Licenses & Permits (Cont.)				
Health Inspections	51,206	50,000	20,000	40,000
Apartment Inspection Fee	81,969	80,000	70,000	70,000
Alarm Fees	65,537	61,000	50,000	50,000
Building Permits	285,749	200,000	200,000	200,000
Electrical Permits	38,047	30,000	25,000	25,000
Plan Check Fee	112,412	60,000	60,000	60,000
Peddler Permit	2,275	500	925	500
Storm Water Permit	4,276	3,000	2,000	2,000
Sign Permits	2,605	4,000	2,500	2,500
Reinspection Fees	925	500	500	500
Credit Card Fees	-12,605	-10,000	-10,000	-10,000
Subtotal	638,921	485,050	426,975	446,350
Fines & Court Fees				
Municipal Court Fines	530,107	491,700	400,000	450,000
Court Fees	30,313	32,400	22,000	23,000
Other Fees & Fines	26,014	23,300	30,739	21,000
Subtotal	586,434	547,400	452,739	494,000
Intergovernmental				
Brazosport College - SRO	0	0	0	0
Richwood Dispatching	43,000	43,000	43,000	43,000
Subtotal	43,000	43,000	43,000	43,000
Miscellaneous	116,202	18,000	25,300	28,000
Interest	211,051	121,992	85,000	98,012
Grants				
Rebuilding Texas KLJB	0	0	0	0
Department of Justice Grants	1,400	0	5,425	0
LEOSE - Training	3,597	3,500	4,023	3,500
Step/DWI Grant	0	0	0	0
Subtotal	4,997	3,500	9,448	3,500
Operating Transfers				
From Economic Development	350,000	350,000	350,000	350,000
From Utility Fund:				
Admin. Fee - Sanitation	300,000	300,000	300,000	300,000
Admin. Fee - Water/WW	550,000	550,000	550,000	600,000
Subtotal	1,200,000	1,200,000	1,200,000	1,250,000
	\$22,097,868	\$22,340,112	\$20,827,135	\$21,636,818

ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2020 as of 7-15-2020	\$ 2,367,106,884
Gain (Loss) in Value	<u>140,178,804</u>
Anticipated Assessed Valuation for 2021	2,507,285,688
Tax Rate Per \$100 Valuation	0.328977
Revenue from fiscal year 2021 Tax Roll1	8,248,393
Estimated Collections	<u>101.15%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>8,343,249</u></u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
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	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,294,193	94.611%
2019	* 2,367,106,884	0.3482	8,242,266	7,804,010	94.683%
2020	** 2,507,285,688	0.3290			

* Tax collections as of May31, 2019

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2019 -2020	PROPOSED TAX RATE 2020 -21	PROPOSED AMOUNT 2020 -21	%
General Fund	0.230169	0.219301	\$5,561,731	66.66%
General Debt Service Fund	0.118031	0.109676	2,781,518	33.34%
TOTAL	\$0.3482	0.328977	\$8,343,249	100.00%

GENERAL GOVERNMENT

Lake Jackson

— TEXAS —

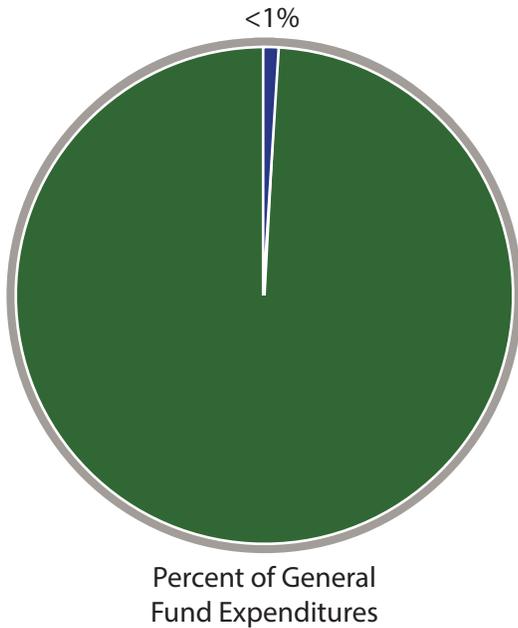


GENERAL FUND NON-DEPARTMENTAL - 0900

PROGRAM DESCRIPTION

Non-Departmental includes transfers to the Special Events Fund (funding for the Annual 4th of July Fireworks Celebration), and year end transfers to the General Projects and Parks Fund. Also, there are expenditures for repairs and the operations costs of the Christmas Lights and the contributions to the Economic Development Alliance for Brazoria County.

BUDGET INFORMATION



Major Budget Changes

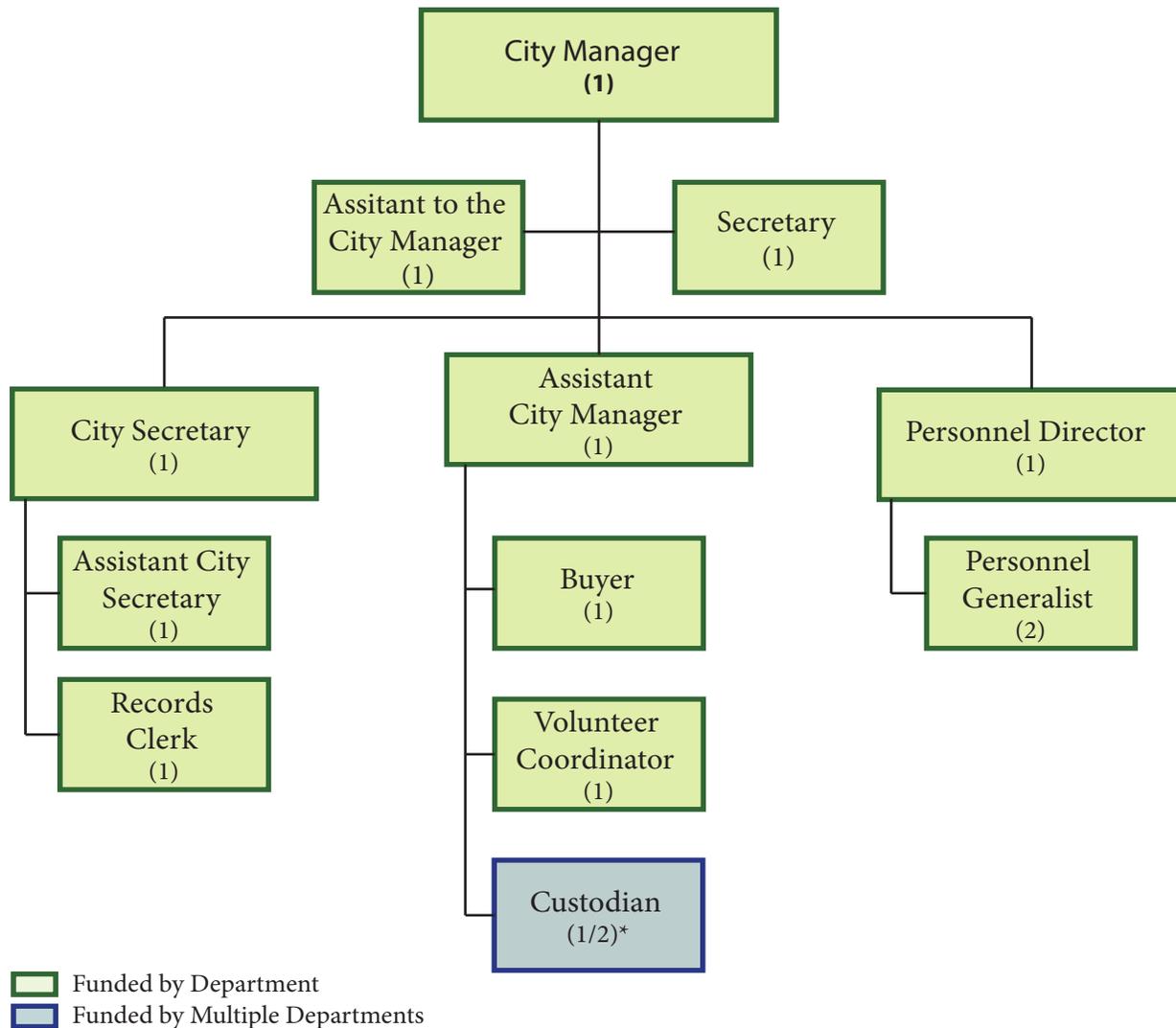
- Eliminated Transfer to Special Events Fund- \$30,000
- Eliminated BISD Busing Assistance - \$12,000
- Eliminated Economic Development Market Study- \$25,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$138,284	\$150,795	\$130,145	\$81,820
Total Resources	\$138,284	\$150,795	\$130,145	\$81,820

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Costs	\$113,284	\$120,795	\$100,145	\$81,820
Storm Recovery	0	0	0	0
Transfer to Special Events	25,000	30,000	30,000	0
Total Expenditures	\$138,284	\$150,795	\$130,145	\$81,820

GENERAL FUND NON-DEPARTMENTAL - 0900

<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses				
BISD Busing Assistance	\$12,000	\$12,000	\$0	\$0
Eco. Dev. Alliance for Brazoria Cnty.	12,000	12,000	12,000	12,000
Brazoria County Child Advocacy	7,000	7,000	7,000	7,000
Aviation Task Force	1,500	5,000	5,000	5,000
Eco. Dev. Market Data Study	0	25,000	0	0
Connect CTY	13,195	13,195	13,195	13,195
Flood Expenditures	34,701	0	25,000	0
General Supplies				
Christmas Lights	11,963	15,000	6,325	13,000
Awards	5,930	6,600	6,600	6,600
Subtotal	17,893	21,600	12,925	19,600
Gas & Electricity (Christmas Lights)	2,108	2,000	2,025	2,025
Food Supplies				
Miscellaneous	5,871	16,000	16,000	16,000
Employee Picnic	7,016	7,000	7,000	7,000
Subtotal	12,887	23,000	23,000	23,000
Operating Expenses Subtotal	113,284	120,795	100,145	81,820
Transfer to Special Events Fund	25,000	30,000	30,000	0
Total Non-Departmental	\$138,284	\$150,795	\$130,145	\$81,820



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	2.00	2.00	2.00	2.00
Technical	4.00	4.00	4.00	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	0.10	0.10	0.10	0.10
TOTAL FTEs	12.60	12.60	12.60	12.60

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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enable Growth & Revitalization

OBJECTIVE: Expand City's Economic Development Initiatives	
• Continue working on new marketing materials incorporating data collected from TEEX Competitive Assessment	
• Support development of the Alden acreage- on hold	
• Attend two economic development related conferences if pandemic abates	

Enhance Communication

OBJECTIVE: Improve communication Externally & Internally	
• Expand partnership with BISD to enhance City PEG video projects	
• Report regularly on progress of the Strategic Plan to City Council and Boards and Commissions	
• Improve the visibility and content of the City's Website and social media pages	

Maintain a Well Managed City

OBJECTIVE: Hire and Retain Qualified Employees	
• Monitor revenue to assess mid-year merit lump sum for all employees	

Enhance Quality of Life

OBJECTIVE: Provide Citizens with Reliable Public Transportation System	
• Participate in Bi-County Transit District	

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

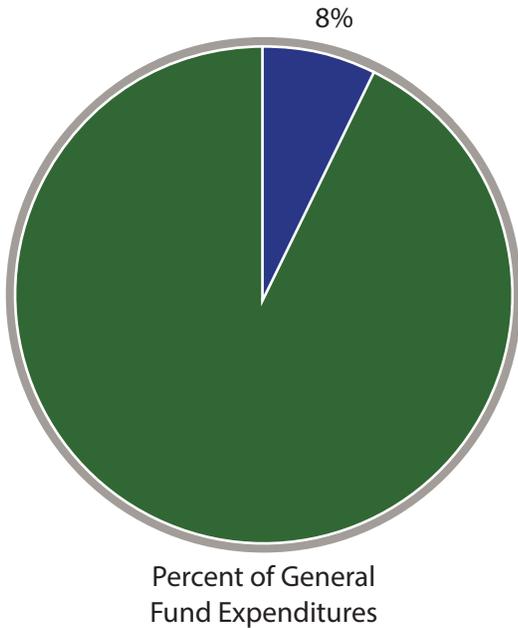
Enhance Communication

OBJECTIVE: Expand City's Economic Development Initiatives	
• Attend two economic development related conferences	Complete
• Complete marketing materials project and website for Discover Lake Jackson	Complete
OBJECTIVE: Improve communication Externally & Internally	
• Refine partnership with BISD to improve City PEG video projects to improve effectiveness	In Progress
• Incorporate videos of city services on website	In Progress

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Visits (www.lakejackson-tx.gov)		300,000	247,400	300,000
Receive GFOA Annual Budget Award	27th Year	28th Year	28th Year	29th Year

BUDGET INFORMATION



Major Budget Changes

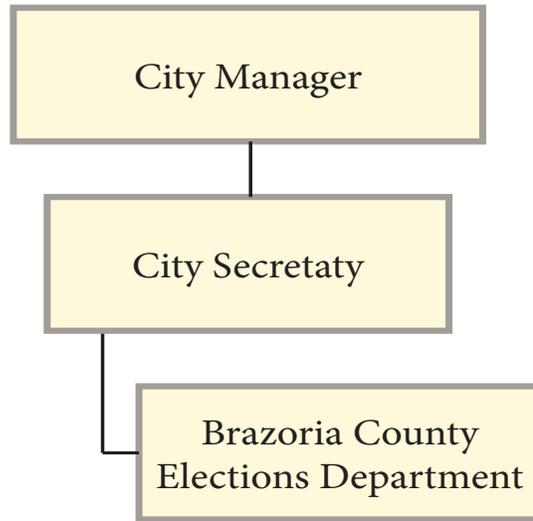
- Eliminated Temp/Seasonal Position- \$2,500
- Reduced Overtime by \$1,000
- Reduced Tuition Reimbursement by \$6,500
- Reduced New Hire Employee Screening by \$5,000
- Reduced Printing by \$10,000
- Reduced Outside Attorney by \$1,000
- Reduced Building Maintenance by \$3,000
- Increased Maintenance Contracts by \$3,020
- Reduced Advertising by \$1,000
- Reduced Travel by \$10,000
- Reduced Training by \$20,500

Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	1,673,989	1,734,222	1,635,184	1,674,117
Total Resources	\$1,673,989	\$1,734,222	\$1,635,184	\$1,674,117
Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$1,007,091	\$1,065,900	\$1,063,834	\$1,069,700
Employee Benefits	307,533	320,300	306,417	313,900
Operating Expenses	312,145	324,362	241,273	266,857
Capital Outlay	0	0	0	0
Operating Transfers	47,220	23,660	23,660	23,660
Total Expenditures	\$1,673,989	\$1,734,222	\$1,635,184	\$1,674,117

<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$20,144	\$20,300	\$20,325	\$19,800
Office/Clerical	77,484	80,500	81,294	80,600
Technical	165,701	175,000	180,463	179,200
Professional	133,763	140,800	125,198	134,600
Management/Supervision	599,198	636,100	646,956	645,700
Temp/Seasonal	320	2,400	0	0
Council	7,163	7,500	7,500	7,500
Overtime	3,318	3,300	2,098	2,300
Subtotal	1,007,091	1,065,900	1,063,834	1,069,700
Employee Benefits				
Health	86,207	93,100	85,336	92,900
Life	887	700	880	700
Dental	6,215	5,900	5,620	5,700
Long Term Disability	3,940	4,300	4,214	4,400
CareHere Clinic	5,124	0	5,083	0
Social Security	66,782	72,100	71,600	72,000
Retirement	121,177	130,500	128,763	131,300
Tuition Reimbursement	14,335	11,500	3,000	5,000
Workers Compensation	2,866	2,200	1,921	1,900
Subtotal	307,533	320,300	306,417	313,900
Operating Expenses				
Professional Service Fees				
Employee Screening	21,989	20,000	16,000	15,000
Salary Compensation Study	35,000	0	0	0
Printing	34,042	31,000	32,300	21,000
Outside Attorney	0	5,000	2,500	4,000
Codification	5,079	12,000	12,000	12,000
TML Benefits Administration Fee	2,516	5,000	-40,000	5,000
Consultant-Industrial District Values	13,667	13,700	13,667	13,700
Consultant-Goal Setting	8,742	6,000	4,420	5,000
Subtotal	121,035	92,700	40,887	75,700
Water & Sewer	4,500	4,500	4,500	4,500
Maintenance & Repair				
Buildings - City Hall	12,003	15,000	12,000	12,000
Heating & Air Conditioning	1,117	2,000	3,000	3,000
Vehicles	706	500	400	400
Maintenance Contract	27,514	26,427	27,280	29,447
Subtotal	\$41,340	\$43,927	\$42,680	\$44,847

ADMINISTRATION - 1000

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Rental - Vehicle & Equipment	\$9,246	\$14,000	\$12,000	\$12,000
Insurance				
Property	14,843	15,000	17,140	17,395
Liability	5,329	5,385	4,925	5,385
Subtotal	20,172	20,385	22,065	22,780
Communication	10,308	8,750	8,750	8,750
Advertising	800	7,500	6,500	6,500
Legal Notices	15,685	20,000	15,000	15,000
Training	6,678	23,500	4,136	3,000
Travel	9,648	13,000	14,000	3,000
Other Purchased Services				
Dues & Memberships	12,200	12,000	10,000	10,000
Recording	5,000	5,000	4,000	4,000
Subtotal	17,200	17,000	14,000	14,000
General Supplies				
Office	19,549	15,000	14,000	14,000
Wearing Apparel	-129	0	0	0
Gasoline & Diesel	872	900	675	695
Fuel- CNG	55	200	80	85
Operating	14,852	20,000	20,000	20,000
Cleaning	2,094	3,500	3,500	3,500
Subtotal	37,293	39,600	38,255	38,280
Electricity	17,494	17,500	17,500	17,500
Books & Periodicals	746	2,000	1,000	1,000
Subtotal	18,240	19,500	18,500	18,500
Operating Expenses Subtotal	312,145	324,362	241,273	266,857
Equipment Replacement	47,220	23,660	23,660	23,660
Total General Administration	\$1,673,989	\$1,734,222	\$1,635,184	\$1,674,117



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	0.00	0.00	0.00	0.00

ELECTIONS - 1200

PROGRAM DESCRIPTION

This budget provides for 3 elections, which could include City Official, Charter Amendment, Bond or run-off elections.

The elections are contracted out through the Brazoria County Elections Department. The cost of each election depends on the number of entities holding elections. When possible, costs are shared between entities.

The City Secretary's office is budgeted 100% in General Administration (1000).

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Communication

OBJECTIVE: Improve communication Externally & Internally

- Hold general, bond, and charter amendment elections and comply with all election laws

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Communication

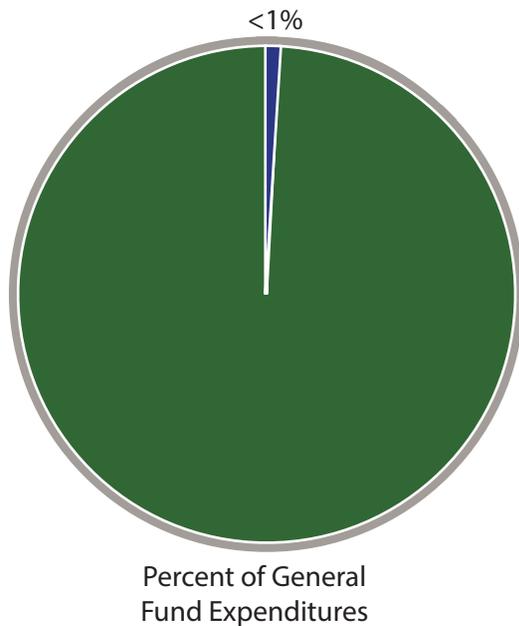
OBJECTIVE: Improve communication Externally & Internally

- Hold general elections and comply with all election laws - Delayed

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Number of Registered Voters	17,581	17,500	17,600	17,800
Voter Turn Out (May Election)	2237	3,000	0	3,000
Number of Elections Held	1	1	0	2
Total Cost of Elections	\$4,700	\$12,500	\$1,500	\$12,500
Cost Per Ballot Cast	\$2.10	\$2.08	\$0.00	\$2.10

BUDGET INFORMATION



Major Budget Changes

- No Election Held in FY19-20
- Two Elections will be Held in FY20-21: One in November 2020, One in May 2021

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
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General Resources	\$0	\$13,000	\$2,200	\$13,000
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Total Resources	\$0	\$13,000	\$2,200	\$13,000
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<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
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Operating Expenses	\$0	\$13,000	\$2,200	\$13,000
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Total Expenditures	\$0	\$13,000	\$2,200	\$13,000
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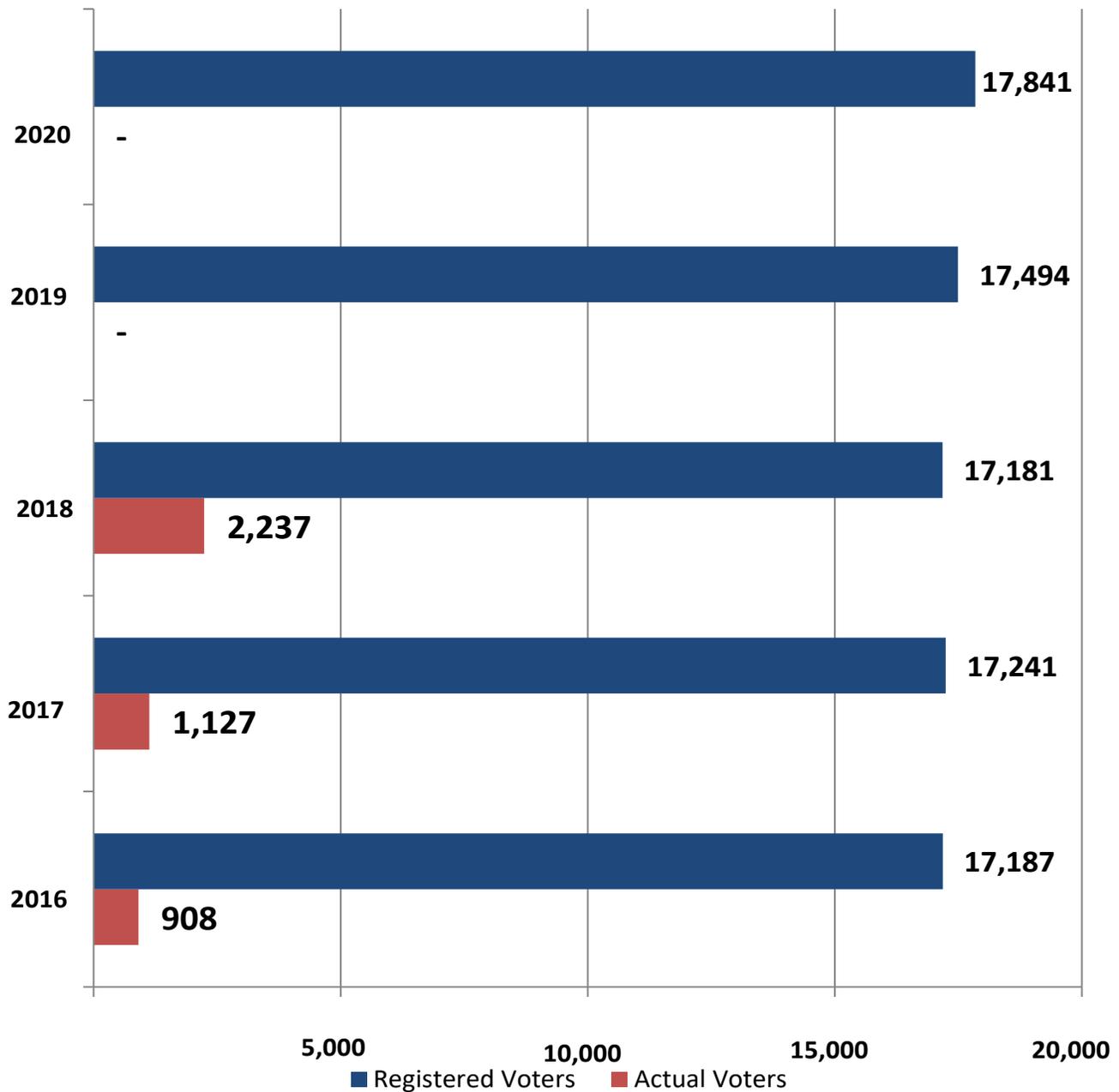
<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
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Operating Expenses				
Election Translator	\$0	\$500	\$700	\$500
Brazoria County Contract	0	12,500	1,500	12,500
Subtotal	0	13,000	2,200	13,000

Total Elections	\$0	\$13,000	\$2,200	\$13,000
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HISTORICAL VOTER TURN OUT - MAY ELECTIONS

**Voter Turn Out
May Elections**



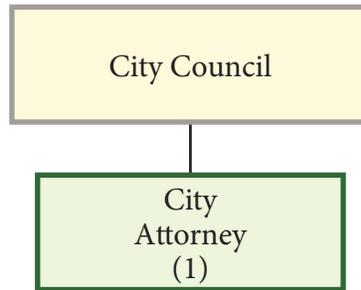
Notes: 2019 Election canceled due to no position opposition
2020 Election postponed due to COVID-19

LEGAL

Lake Jackson

— TEXAS —





Funded by Department
 Funded by Other Departments

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	1.00	1.00	1.00	1.00

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 litigations; drafts various legal instruments, such as contracts and ordinances; and supervises outside counsel.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Communications

OBJECTIVE: Keep Current on Changes to Municipal Law

- Review and update two chapters in Code of Ordinances

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- Attend at least two (2) conferences related to municipal law if pandemic abates

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Communications

OBJECTIVE: Keep Current on Changes to Municipal Law

- Review and update two chapters in Code of Ordinances In Progress

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- Attend at least two (2) conferences related to municipal law In Progress

Enhance Quality of Life

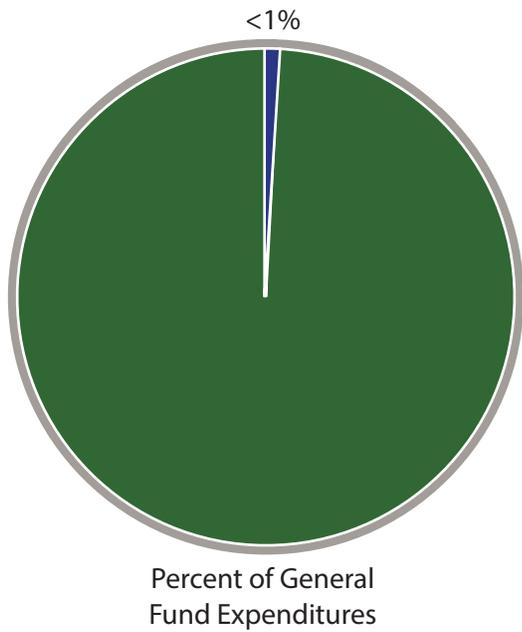
OBJECTIVE: Enhance the Safety of Our Citizens

- Create program to address homelessness in city Complete

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Average Days to Process Public Information Requests	5.2	5	4.5	5
Municipal Law Conferences Attended	3	2	2	3
Cases Resolved Before Going to Trial	new measure	80%	90%	80%
Respond to requests for contracts within 5 business days of request	new measure	80%	85%	80%

BUDGET INFORMATION



Major Budget Changes

- No Major Changes

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$212,028	\$233,048	\$218,507	\$234,548
Total Resources	\$212,028	\$233,048	\$218,507	\$234,548

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$151,356	\$158,100	\$161,236	\$159,600
Employee Benefits	38,301	38,600	39,478	38,800
Operating Expenses	21,571	35,548	16,993	35,348
Operating Transfers	800	800	800	800
Total Expenditures	\$212,028	\$233,048	\$218,507	\$234,548

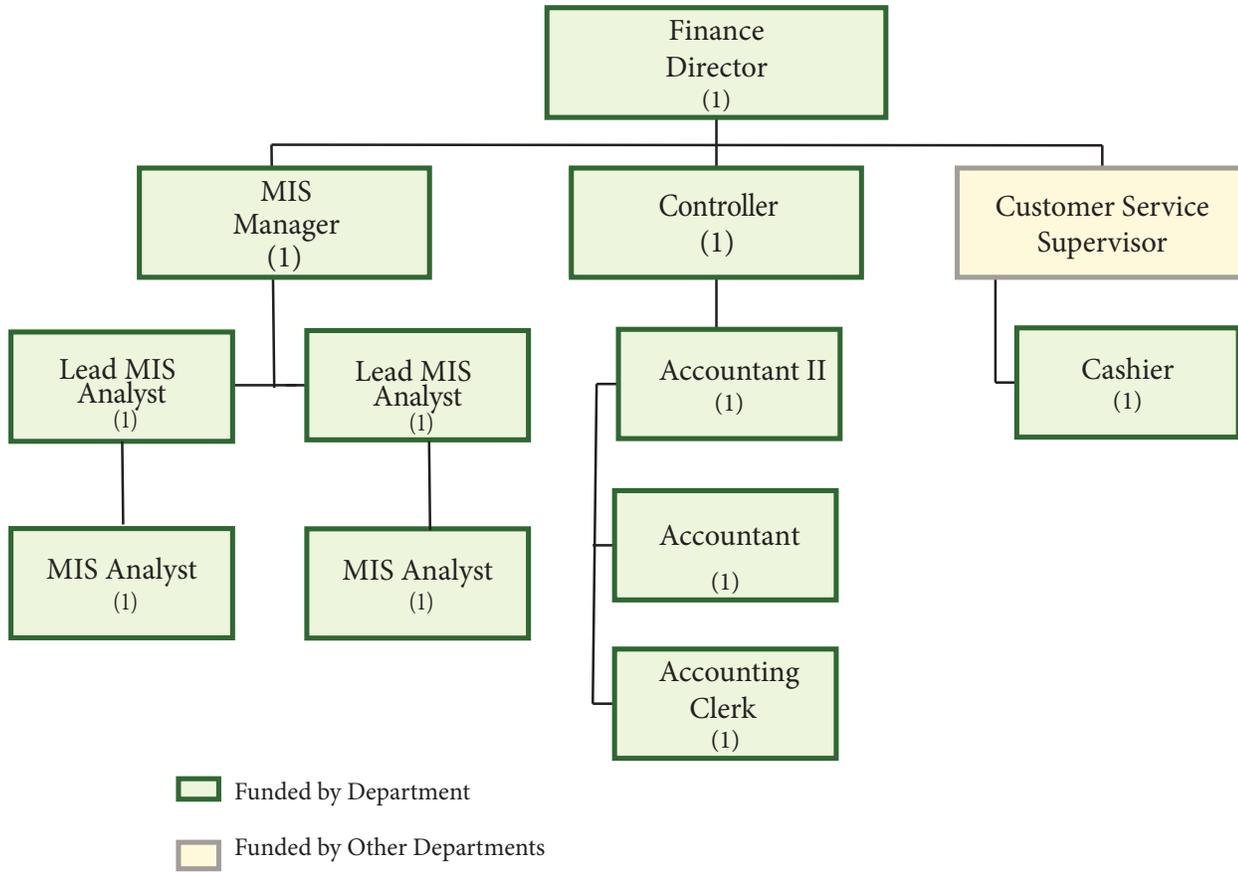
<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Management/Supervision	\$151,356	\$158,100	\$161,236	\$159,600
Subtotal	151,356	158,100	161,236	159,600
Employee Benefits				
Health	6,921	7,400	6,969	7,400
Life	71	100	71	100
Dental	497	500	457	500
Long Term Disability	597	600	637	700
CareHere Clinic	410	0	413	0
Social Security	10,564	10,200	10,963	10,200
Retirement	18,514	19,500	19,726	19,700
Workers Compensation	727	300	242	200
Subtotal	38,301	38,600	39,478	38,800
Operating Expenses				
Outside Attorney	6,358	20,000	5,000	20,000
Maintenance Contract	0	0	0	0
Liability Insurance	670	680	600	680
Communications	1,822	1,857	1,857	1,810
Training	1,289	1,750	185	1,289
Travel	1,897	2,600	142	2,360
Other Purchased Services				
Dues & Memberships	965	965	965	965
Internet Subscriptions	1,390	972	1,520	1,520
Subtotal	2,355	1,937	2,485	2,485
General Supplies				
Office	29	500	500	500
Operating	634	800	800	800
Subtotal	663	1,300	1,300	1,300
Books & Periodicals	6,517	5,424	5,424	5,424
Operating Expenses Subtotal	21,571	35,548	16,993	35,348
Operating Transfers				
Equipment Replacement	800	800	800	800
Total Legal	\$212,028	\$233,048	\$218,507	\$234,548

FINANCE

Lake Jackson

— TEXAS —





Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	2.00	2.00	2.00	2.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	7.00	7.00	7.00	7.00
Management/Supervision	2.00	2.00	2.00	2.00
Temporary/Seasonal	0.15	0.15	0.15	0.15
TOTAL FTEs	11.15	11.15	11.15	11.15

PROGRAM DESCRIPTION

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

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

This department also provides technology services to all departments.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain A Well Managed City

OBJECTIVE: Use New Technologies to Improve Areas of Operations

- Utilize analytical tool to generate data and to create easy-to-read, comprehensive reports

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain A Well Managed City

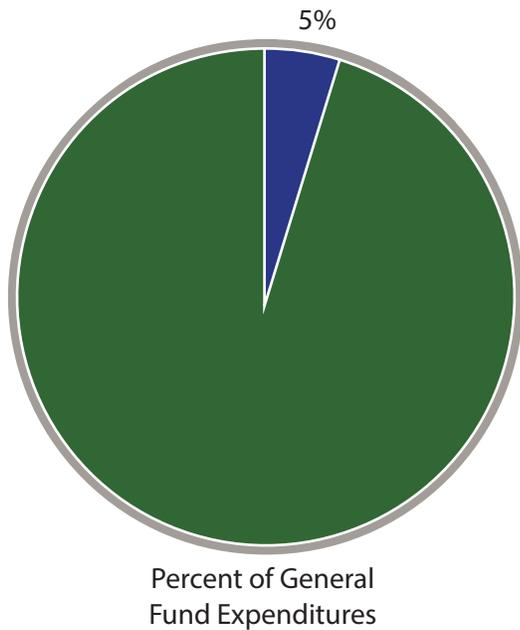
OBJECTIVE: Use New Technologies to Improve Areas of Operations

- | | |
|-------------------------------------------------------------------------------------------|----------|
| Deploy analytical tool to generate data and to create easy-to-read, comprehensive reports | Complete |
| Have accountants & controller attend 1 major training event per year | On hold |

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Standard & Poor G.O. Bond Rating	AA+ Stable	AA+ Stable	AA+ Stable	AA+ Stable
Revenue Bond Rating	AA-	AA-	AA-	AA-
Moody's G.O. Bond Rating	Aa3	Aa3	Aa2	Aa2
Monthly Reports Distributed Within 15 Days of End of Month	83%	85%	85%	85%
Obtain Certificate in Excellence in Financial Reporting	24th Year	25th Year	25th Year	26th Year

BUDGET INFORMATION



Major Budget Changes

- Eliminated Temp/Seasonal- \$3,200
- Reduced Overtime by \$1,000
- Tax Appraisal Fee Increased by \$1,330
- Added Sales Tax Analysis- \$4,800
- Increased Maintenance Contracts by \$17,680
- Decreased Training by \$3,450
- Decreased Travel by \$5,000
- Decreased Operating Expenses by \$3,000

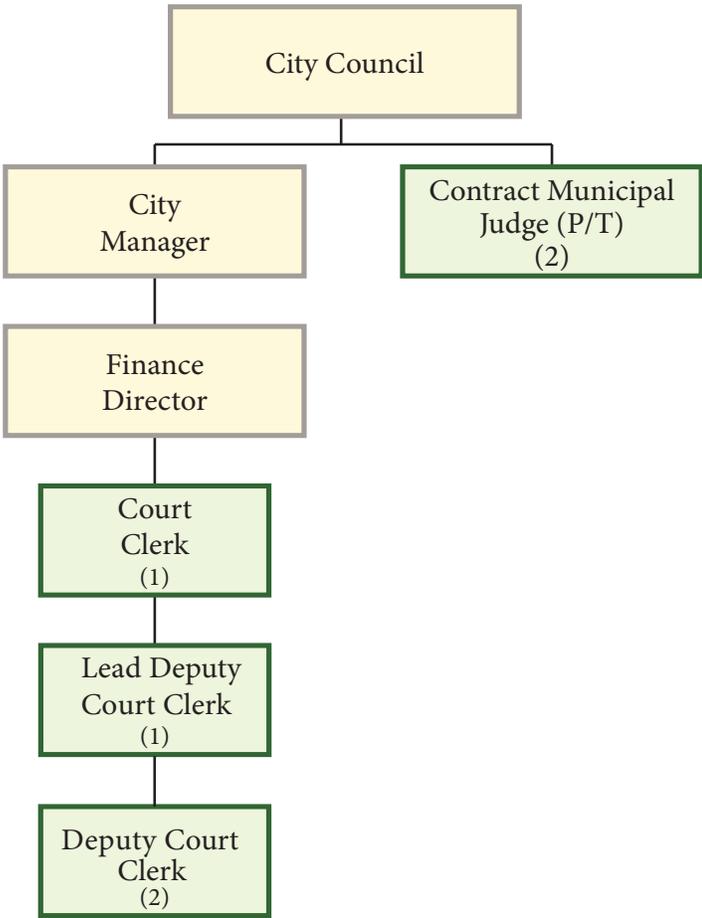
Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$1,240,016	\$1,329,815	\$1,317,670	\$1,350,940
Total Resources	\$1,240,016	\$1,329,815	\$1,317,670	\$1,350,940

Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$704,619	\$750,800	\$757,530	\$758,400
Employee Benefits	226,520	240,900	240,165	242,100
Operating Expenses	267,132	296,370	278,230	308,695
Operating Transfers	41,745	41,745	41,745	41,745
Total Expenditures	\$1,240,016	\$1,329,815	\$1,317,670	\$1,350,940

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Office/Clerical	\$69,077	\$73,600	\$69,962	\$66,100
Technical	0	0	0	0
Professional	329,539	351,700	360,712	365,400
Management/Supervision	302,439	319,300	324,856	324,900
Temp/Seasonal	2,802	3,200	0	0
Overtime	762	3,000	2,000	2,000
Subtotal	704,619	750,800	757,530	758,400
Employee Benefits				
Health	74,859	81,900	77,441	81,800
Life	770	600	797	600
Dental	5,397	5,200	5,092	5,000
Long Term Disability	2,851	3,100	3,110	3,100
CareHere Clinic	4,450	0	4,605	0
Social Security	50,801	56,400	55,437	56,800
Retirement	85,836	92,400	92,549	93,700
Tuition Reimbursement	0	0	0	0
Workers Compensation	1,556	1,300	1,134	1,100
Subtotal	226,520	240,900	240,165	242,100
Operating Expenses				
Professional Service Fees				
Tax Appraisals	47,507	52,060	53,390	53,390
Tax Collections	3,328	3,395	3,355	3,355
Outside Auditor	20,765	28,000	27,000	27,000
Sales Tax Analysis	0	0	0	4,800
Arbitrage Review	18,630	18,870	19,300	19,300
	90,230	102,325	103,045	107,845
Maintenance & Repair				
Computer Equipment	6,906	10,000	8,000	10,000
Non-Fleet Equipment	0	0	0	0
Maintenance Contracts	116,098	120,780	114,675	138,460
Subtotal	123,004	130,780	122,675	148,460
Rental - Equipment	5,728	6,000	5,730	5,730
Insurance				
Property	\$4,835	\$4,885	\$6,165	\$6,260
Liability	3,147	3,180	2,840	3,180
Subtotal	7,982	8,065	9,005	9,440
Communication	21,625	14,000	14,000	14,000

FINANCE - 1400

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Training	4,531	7,850	5,150	5,000
Travel	3,398	12,000	7,405	7,000
Dues & Memberships	810	1,000	870	870
General Supplies				
Office	7,866	8,500	7,500	7,500
Operating	1,557	5,500	2,500	2,500
Subtotal	9,423	14,000	10,000	10,000
Books & Periodicals	401	350	350	350
Operating Expenses Subtotal	267,132	296,370	278,230	308,695
Operating Transfers				
Equipment Replacement	41,745	41,745	41,745	41,745
Total Finance	\$1,240,016	\$1,329,815	\$1,317,670	\$1,350,940



Funded by Department
 Funded by Other Departments

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	4.00	4.00	4.00	4.00

MUNICIPAL COURT - 1100

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 and jury trials, non-jury trials, juvenile court, and show cause/indigence hearings once per month.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices and Enhanced Technology

- Close 1,200 uncollectable active warrants to reduce the number of outstanding warrants
- Get an estimate for repairs to building

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

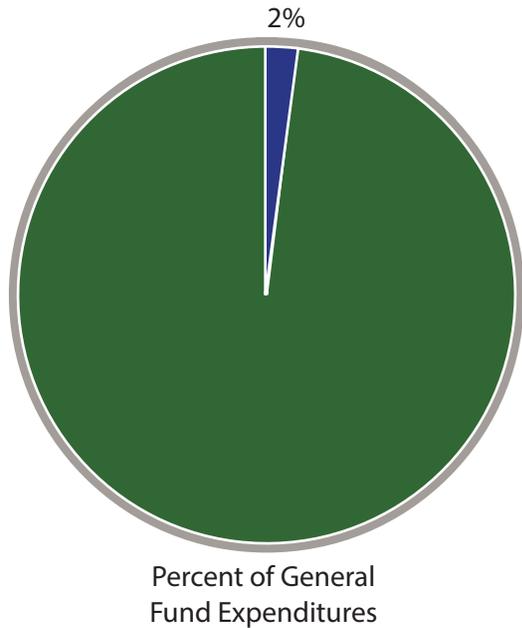
CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices and Enhanced Technology

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| • Review and update policies/procedures and financial charge codes to reflect changes necessary by the new laws to be effective January 1, 2020. | Complete |
| • Determine whether the new warrant procedures helped to efficiently process warrants in a timely manner and if not, adjust the procedures. | In Progress |

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
New Cases Filed	7206	7700	5800	7500
Failure to Appear Charges Filed	1409	860	785	750
Convicted Dispositions: No Court Appearance	2052	2035	1705	2000
Convicted Dispositions: Court Appearance	1629	1330	1435	1450
Warrants Outstanding	9718	9325	10075	8875
Warrants Issued	5499	3000	3160	3160
Amount Collected by Collection Agency	\$336,130	\$250,000	\$371,045	\$350,000

BUDGET INFORMATION



Major Budget Changes

- Decreased Overtime by \$5,000
- Increased Maintenance Contracts by \$675
- Increased Property Insurance by \$1,835
- Decreased Travel by \$1,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Criminal Justice Tax	\$21,651	\$20,000	\$20,000	\$20,000
Court Fees	30,313	32,400	22,000	23,000
Other Fees & Fines	26,014	23,300	30,739	21,000
General Resources	348,356	380,370	374,485	386,800
Total Resources	\$426,334	\$456,070	\$447,224	\$450,800

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$257,364	\$275,500	\$270,725	\$271,200
Employee Benefits	73,752	79,000	75,504	77,700
Operating Expenses	71,258	77,610	77,035	77,940
Operating Transfers	23,960	23,960	23,960	23,960
Total Expenditures	\$426,334	\$456,070	\$447,224	\$450,800

MUNICIPAL COURT - 1100

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Office/Clerical	\$99,446	\$106,200	\$105,104	\$104,800
Management/Supervision	74,817	78,200	79,055	79,500
Special Agreement Personnel	72,746	76,100	77,566	76,900
Overtime	10,355	15,000	9,000	10,000
Contact Labor	0	0	0	0
Subtotal	257,364	275,500	270,725	271,200
Employee Benefits				
Health	26,976	29,800	27,878	29,700
Life	282	300	286	300
Dental	1,972	1,900	1,826	1,800
Long Term Disability	698	800	754	800
CareHere Clinic	1,626	0	1,652	0
Social Security	18,735	21,100	19,570	20,700
Retirement	22,582	24,600	23,140	24,000
Tuition Reimbursement	0	0	0	0
Workers Compensation	881	500	398	400
Subtotal	73,752	79,000	75,504	77,700
Operating Expenses				
Professional Services				
Jury Costs	276	865	360	865
Contract Cleaning	5,609	5,665	5,780	5,780
Subtotal	5,885	6,530	6,140	6,645
Maintenance & Repair				
Building	1,106	2,530	2,030	2,030
Maintenance Contract	7,812	8,800	9,005	9,475
Subtotal	8,918	11,330	11,035	11,505
Vehicles & Equipment	3,823	4,135	4,290	4,290
Insurance				
Property	16,914	17,090	18,645	18,925
Liability	1,174	1,190	1,045	1,190
Subtotal	18,088	18,280	19,690	20,115
Communications	896	670	945	865

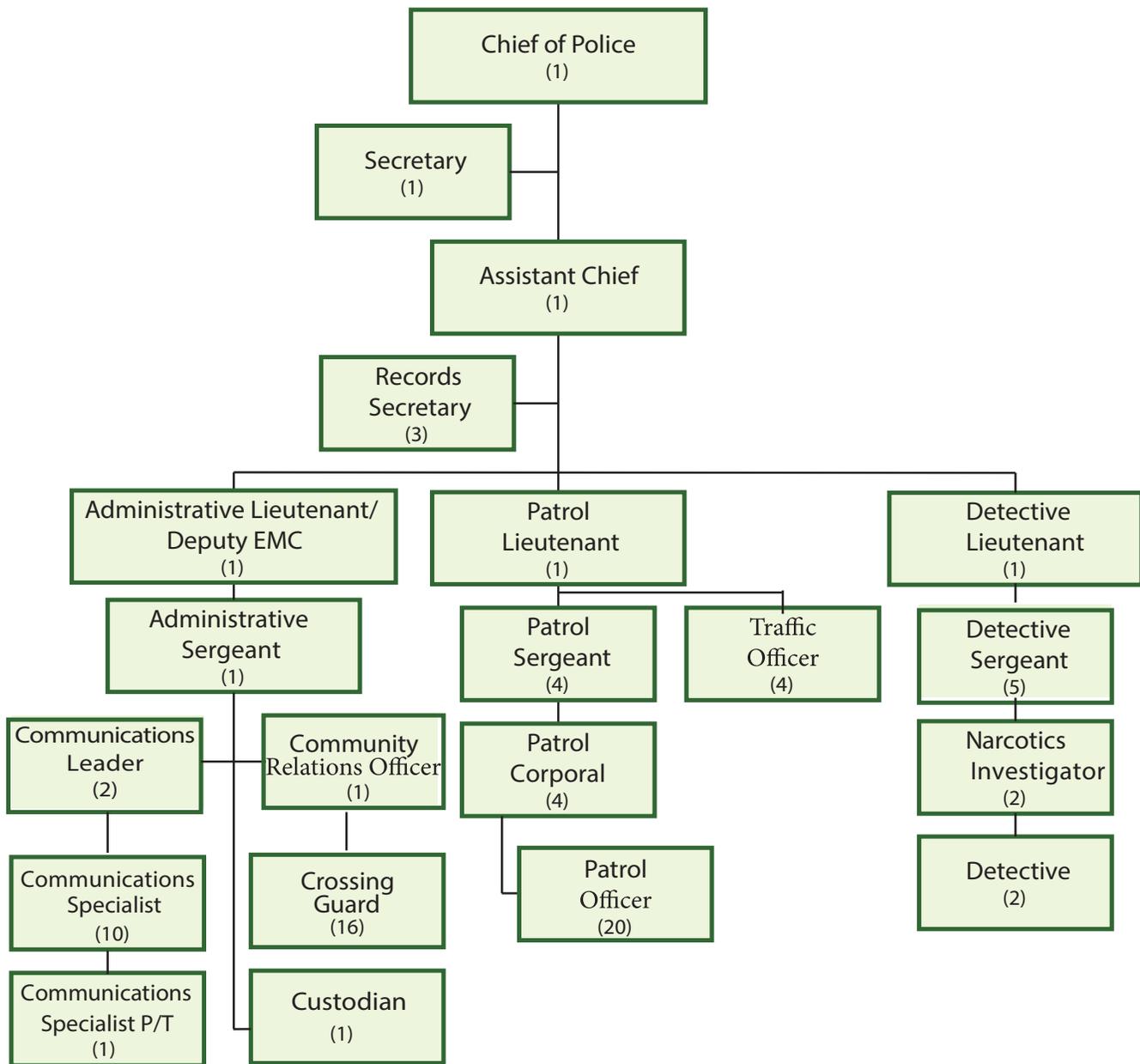
	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Training	1,275	1,645	1,110	1,375
Travel	1,489	2,500	1,070	1,500
Dues & Memberships	325	385	395	395
General Supplies				
Office	6,854	9,960	7,820	7,700
Operating	13,597	11,000	13,725	12,795
Cleaning	632	1,000	985	1,000
Subtotal	21,083	21,960	22,530	21,495
Electricity	9,476	10,000	9,655	9,655
Books & Periodicals	0	175	175	100
Operating Expenses Subtotal	71,258	77,610	77,035	77,940
Operating Transfers				
Equipment Replacement	23,960	23,960	23,960	23,960
Subtotal	23,960	23,960	23,960	23,960
Total Municipal Court	\$426,334	\$456,070	\$447,224	\$450,800

PUBLIC SAFETY

Lake Jackson

— TEXAS —





Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	10.00	12.00	12.00	12.00
Sworn Personnel	42.00	43.00	43.00	43.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	5.00	5.00	5.00	5.00
Temporary/Seasonal	2.78	3.41	3.41	3.41
TOTAL FTEs	64.78	68.41	68.41	68.41

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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality Of Life

OBJECTIVE: Enhance the Safety of Our Citizens

- Assess and implement the "Stop, Wave, Walk Program" for pedestrian safety
- Initiate and investigate 40 drug or vice related cases originating in Lake Jackson

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- Maintain a full staffing and reduce overtime in the department by 15%
- Continue cadet program (depending on funding) as a proactive solution to increase the number of qualified applicants

OBJECTIVE: Improve Areas of Operations

- Work with EMS and Fire to complete our evaluation of software, training or procedures for dispatch to better serve the needs of Fire, EMS and PD
- Relocate emergency management command trailer to covered area at service center

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade and Maintain Infrastructure, Facilities, & Equipment

- Acquire and install a new UPS battery backup to separate us from our use of the 911 system UPS
- Obtain pricing for the replacement of the Mediaworks/Eventide recording equipment
- Improve safety for employees
- Make improvements with the PD firing range

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Quality Of Life

OBJECTIVE: Enhance the Safety of Our Citizens

- | | |
|----------------------------------------------------------------------------------------------------------------------------------|-------------|
| • Initiate and investigate 40 drug or vice related cases originating in Lake Jackson. This goal will be a continuing focus area. | In Progress |
|----------------------------------------------------------------------------------------------------------------------------------|-------------|

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- | | |
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| • Expand attendance in the Leadership Command College at LEMIT from administration to sergeants, in order to prepare them for the lieutenant's position. | In Progress |
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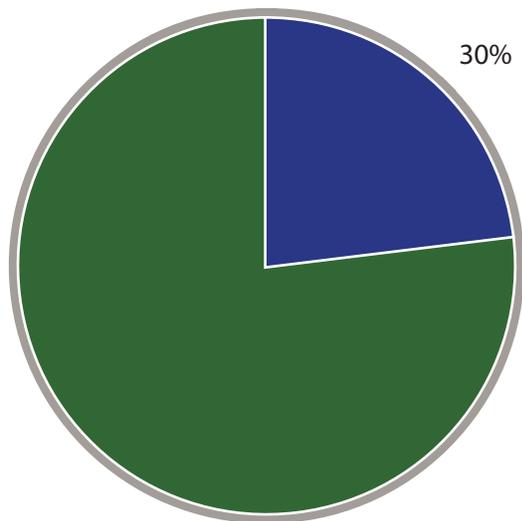
OBJECTIVE: Improve Areas of Operations

- | | |
|---------------------------------------------------------------------------------------------------|----------|
| • Implement 4th dispatch station, including Radio and 9/11 capabilities, to full functionality | Complete |
| • Partner with Lake Jackson EMS to evaluate and implement Emergency Medical Dispatch (EMD) system | Complete |

Maintain Infrastructure	
OBJECTIVE: Continue to Upgrade and Maintain Infrastructure, Facilities, & Equipment	
• Prepare proposal for the upgrade/enlargement of digital evidence storage to be funded FY 21.	In Progress
• Complete work with PGAL to design additions to department building	Complete

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Average Response Time to Priority "P" Calls (minutes)	4:54	5:00	4:50	4:55
Unit Reaction Time to Priority "P" Calls (minutes)	4:03	4:30	4:10	4:25
Total Traffic Contacts	14,592	16,000	14,500	16,000
Percentage of Burglary Cases Solved	23%	25%	40%	35%
Increase Narcotics Enforcement Focus in Lake Jackson(Narcotics Officers Only, LJ Specific)	43	40	50	45
In-Service & Developmental Training Hours	6,000	6,000	6,500	6,000

BUDGET INFORMATION

Percent of General
Fund Expenditures

Major Budget Changes

- Decrease in Overtime by \$25,000
- Decrease in Fleet Maintenance by \$3,000
- Increase in Property Insurance by \$6,405
- Decrease in Travel by \$6,000
- Decrease in Wearing Apparel by \$6,000
- Decrease in Firing Range by \$2,000
- Decrease in Community Policing by \$1,500
- Decrease in Crime Lab by \$2,000

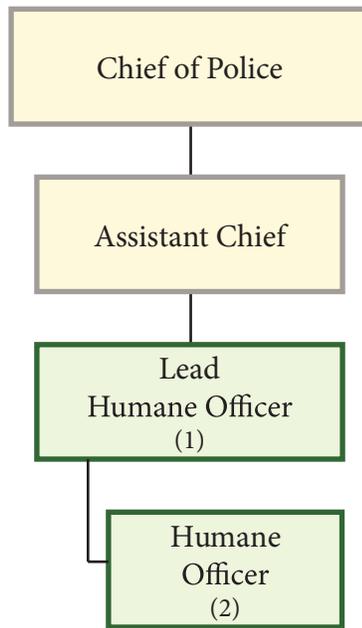
Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Alarm Fees	\$65,537	\$61,000	\$50,000	\$50,000
Peddler Permit	2,275	500	925	500
Wrecker License	1,600	1,600	1,600	1,600
B'Port College SRO	0	0	0	0
Richwood Dispatching	43,000	43,000	43,000	43,000
Grants & Miscellaneous	8,152	3,500	9,448	3,500
General Resources	6,385,711	6,797,349	6,353,598	6,694,480
Total Resources	\$6,506,275	\$6,906,949	\$6,458,571	\$6,793,080

Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$3,997,367	\$4,234,800	\$3,984,881	\$4,174,700
Employee Benefits	1,349,285	1,436,100	1,291,839	1,409,100
Operating Expenses	704,786	768,744	714,546	741,975
Capital Outlay	6,884	0	0	0
Operating Transfers	447,953	467,305	467,305	467,305
Total Expenditures	\$6,506,275	\$6,906,949	\$6,458,571	\$6,793,080

POLICE - 2200

<i>Expenditures - Details</i>	2018-19	2019-20	2019-20	2020-21
	Actual	Budget	Estimated	Proposed
Salaries & Wages				
Service/Maintenance	\$35,214	\$36,800	\$37,213	\$36,900
Office/Clerical	169,621	173,300	174,188	170,500
Technical	456,096	512,700	487,051	504,700
Sworn Personnel	2,598,663	2,772,500	2,551,656	2,738,100
Management/Supervision	459,809	464,100	505,744	474,100
Temp/Seasonal	108,214	110,400	119,029	110,400
Overtime	169,750	165,000	110,000	140,000
Subtotal	3,997,367	4,234,800	3,984,881	4,174,700
Employee Benefits				
Health	425,388	480,900	412,767	480,100
Life	4,404	3,700	4,272	3,700
Dental	30,929	30,600	27,291	29,500
Long Term Disability	14,818	16,900	14,738	16,700
CareHere Clinic	25,533	0	24,682	0
Social Security	297,166	321,500	291,483	318,600
Retirement	475,612	509,200	462,168	502,300
Tuition Reimbursement	5,070	8,000	5,200	3,000
Workers Compensation	70,365	65,300	49,238	55,200
Subtotal	1,349,285	1,436,100	1,291,839	1,409,100
Operating Expenses				
Professional Services				
Psychological Examination	1,160	1,200	900	800
Volunteer Benefits	3,162	3,000	3,500	3,000
Forensic Testing	1,616	2,500	1,500	1,750
Subtotal	5,938	6,700	5,900	5,550
Water & Sewer	1,100	1,100	1,100	1,100
Maintenance & Repair				
Buildings	12,604	13,000	10,000	12,000
Heating & Air Conditioning	19,692	14,000	10,000	14,000
Vehicles	49,812	55,000	50,000	52,000
Equipment	667	4,000	4,500	4,000
Radios	484	2,000	500	2,000
Furniture & Fixtures	1,014	1,500	1,000	1,000
Maintenance Contracts	199,386	230,400	230,400	227,500
Subtotal	\$283,659	\$319,900	\$306,400	\$312,500

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Rental - Vehicle & Equipment	5,593	6,000	6,000	6,000
Property	46,929	51,455	57,005	57,860
Liability	73,560	71,790	64,690	71,790
Fidelity	0	0	0	0
Subtotal	120,489	123,245	121,695	129,650
Communication	67,646	65,000	65,000	65,000
Training	9,141	16,000	12,000	10,000
Travel	3,711	2,500	4,161	2,000
Dues & Memberships	475	1,000	1,920	1,000
General Supplies				
Office	14,200	13,000	13,000	13,000
Wearing Apparel	28,387	26,000	13,000	20,000
Gasoline & Diesel	82,253	83,000	77,810	80,475
Operating	28,864	40,000	40,000	40,000
Photography	1,246	1,000	100	500
Firing Range	10,203	15,000	5,000	13,000
Community Policing	4,084	5,500	3,500	4,000
Detention Facility	1,919	5,000	4,000	4,000
Crime Lab	5,927	7,000	3,500	5,000
Cleaning	5,060	4,500	5,000	4,500
Subtotal	182,143	200,000	164,910	184,475
Natural Gas	1,566	2,000	1,600	1,600
Electricity	23,325	24,799	23,760	23,000
Books & Periodicals	0	500	100	100
Subtotal	24,891	27,299	25,460	24,700
Operating Expenses Subtotal	704,786	768,744	714,546	741,975
Capital Outlay	6,884	0	0	0
Operating Transfers				
Equipment Replacement	447,953	467,305	467,305	467,305
Total Police	\$6,506,275	\$6,906,949	\$6,458,571	\$6,793,080



Funded by Department
 Funded by Other Department

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	3.00	3.00	3.00	3.00

PROGRAM DESCRIPTION

The Lake Jackson Humane Department is responsible for the enforcement of animal control ordinances, investigation of animal related offenses, and the education of the general public on animal related issues pertaining to health and safety.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Communication

OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

- Use the ACO trailer in at least one city function to present and promote animal care and welfare within the city; pass out literature related to domestic and wildlife animal interactions.

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade and Maintain Infrastructure, Facilities, & Equipment

- Purchase and apply decals to enhance the appearance and recognition of the humane trailer
- Assist in the planning and possible implementation of Shelter operations past the current contract

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade and Maintain Infrastructure, Facilities, & Equipment

- Prepare and assist in the presentation for a May 2020 bond for the proposed new animal control facility. Complete

Enhance Quality of Life

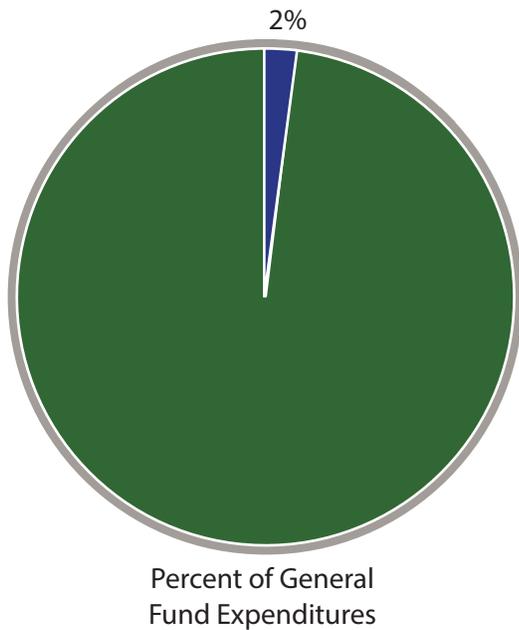
OBJECTIVE: Enhance the Safety of Our Citizens

- Use the ACO trailer in at least one city function to present and promote animal care and welfare within the city; pass out literature related to domestic and wildlife animal interactions. Complete

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Total Animals Collected	689	700	600	700
Animal Bites Reported	77	75	80	75
Citations & Warnings Issued	141	80	150	80
Average Animal Intake Time	18	40	18	20

BUDGET INFORMATION



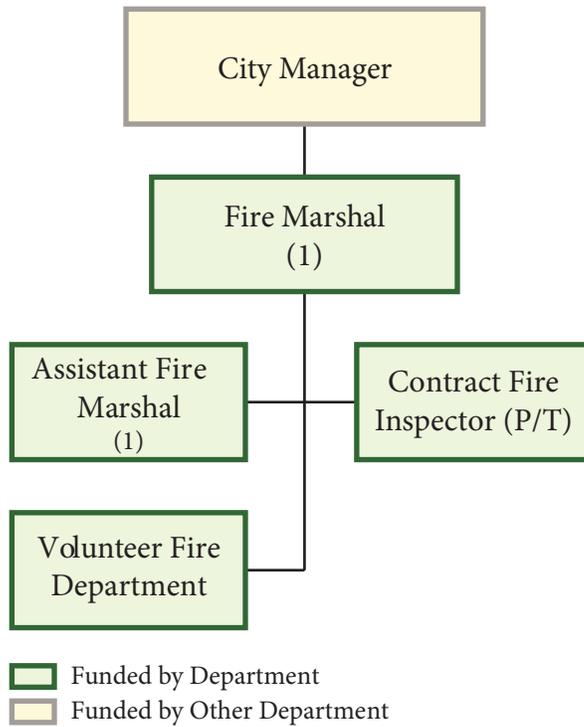
Major Budget Changes

- Decrease in Overtime by \$1,000
- Decrease in Maintenance of Animal Shelter by \$1,000
- Decrease in Training/Travel by \$1,000
- Decrease in Operations by \$1,000

Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	397,187	486,239	460,475	482,439
Total Resources	\$397,187	\$486,239	\$460,475	\$482,439

Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$117,811	\$114,800	\$115,248	\$114,100
Employee Benefits	44,114	50,100	41,153	49,600
Operating Expenses	224,067	305,439	288,174	302,839
Operating Transfers	11,195	15,900	15,900	15,900
Total Expenditures	\$397,187	\$486,239	\$460,475	\$482,439

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$112,860	\$110,800	\$111,748	\$111,100
Overtime	4,951	4,000	3,500	3,000
Subtotal	117,811	114,800	115,248	114,100
Employee Benefits				
Health	14,108	22,300	13,939	22,300
Life	221	200	214	200
Dental	1,032	1,400	913	1,400
Long Term Disability	452	500	460	500
CareHere Clinic	851	0	826	0
Social Security	8,877	8,800	8,543	8,700
Retirement	14,412	14,200	13,961	14,100
Tuition Reimbursement	0	0	0	0
Workers Compensation	4,161	2,700	2,297	2,400
Subtotal	44,114	50,100	41,153	49,600
Operating Expenses				
Shelter Management	175,000	261,737	261,737	261,737
Fleet Vehicles & Equipment	1,798	4,000	3,000	3,500
Animal Shelter	25,808	15,000	260	14,000
Insurance				
Property	6,600	6,670	7,425	7,535
Liabilty	1,145	1,160	1,525	1,160
Subtotal	7,745	7,830	8,950	8,695
Communication	2,079	1,872	1,872	1,872
Training	448	1,500	1,500	1,000
Travel	448	1,000	500	500
General Supplies				
Office	382	500	500	500
Wearing Apparel	494	1,000	600	600
Gasoline & Diesel	5,651	5,000	5,255	5,435
Operating	4,214	6,000	4,000	5,000
Subtotal	10,741	12,500	10,355	11,535
Operating Expenses Subtotal	224,067	305,439	288,174	302,839
Operating Transfers				
Equipment Replacement	11,195	15,900	15,900	15,900
Subtotal	11,195	15,900	15,900	15,900
Total Humane	\$397,187	\$486,239	\$460,475	\$482,439



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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	1.00	1.00	1.00	1.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	2.00	2.00	2.00	2.00

PROGRAM DESCRIPTION

The City’s Fire Marshal’s Office (FMO) is responsible for fire code enforcement, fire inspections, fire & arson investigations, fire safety education, and other duties as needed. The FMO maintains (2) fire stations and maintenance of all fire apparatus and ambulances. This office is staffed by (1) full time Fire Marshal, (1) Assistant Fire Marshal, and (1) part time contract Fire Inspector.

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 for assisting with fire safety education and maintenance of all fire apparatus. This department is staffed by (32) volunteers.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality Of Life	
OBJECTIVE: Enhance the Safety of Our Citizens	
• Installed 20 Stovetop FireStops extinguishing devices to individuals in need, work with churches etc to enhance the program	
• Continue to improve efforts to retain and recruit volunteer firefighters and explore feasibility of full-time department	
• Partnered with Volunteer Fire Dept, LJEMS and BISD to fund the “After the Fire” presentation to all graduating seniors in BISD	
• Conducted “ Remembering When” program with senior citizens, in nursing homes, & senior living apartments	

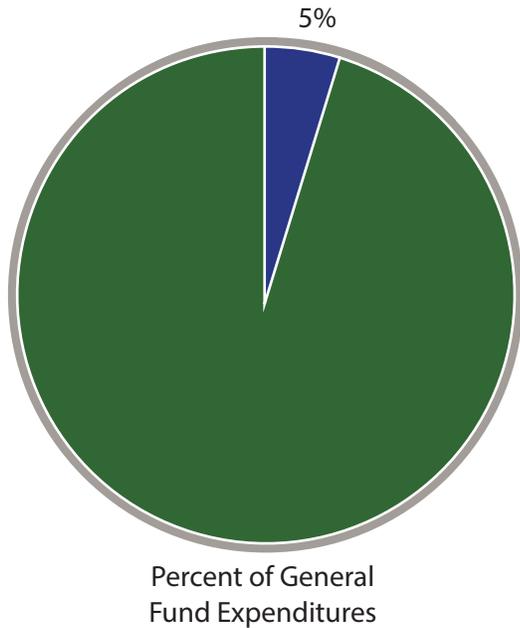
FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Quality Of Life	
OBJECTIVE: Enhance the Safety of Our Citizens	
• Install 20 Stovetop FireStops extinguishing devices to individuals in need, work with churches, etc. to enhance the program	In progress
• Partner with Volunteer Fire Dept, LJEMS and BISD to fund the “After the Fire” presentation to all graduating seniors in BISD.	Complete
• Conduct “ Remembering When” program to older citizens, in nursing homes, senior living apartments.	In Progress

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Total Volunteer Members	30	40	30	40
Emergency Calls	564	700	600	700
Fire Investigations	12	15	15	15
Average Response Time on Fire Calls (minutes)	6:01	7:00	6:05	7:00
Fire Safety Inspections	375	450	350	450
Annual Training Hours (FMO)	60	60	52	60
Public Fire Safety Education Classes	200	200	200	200

BUDGET INFORMATION



Major Budget Changes

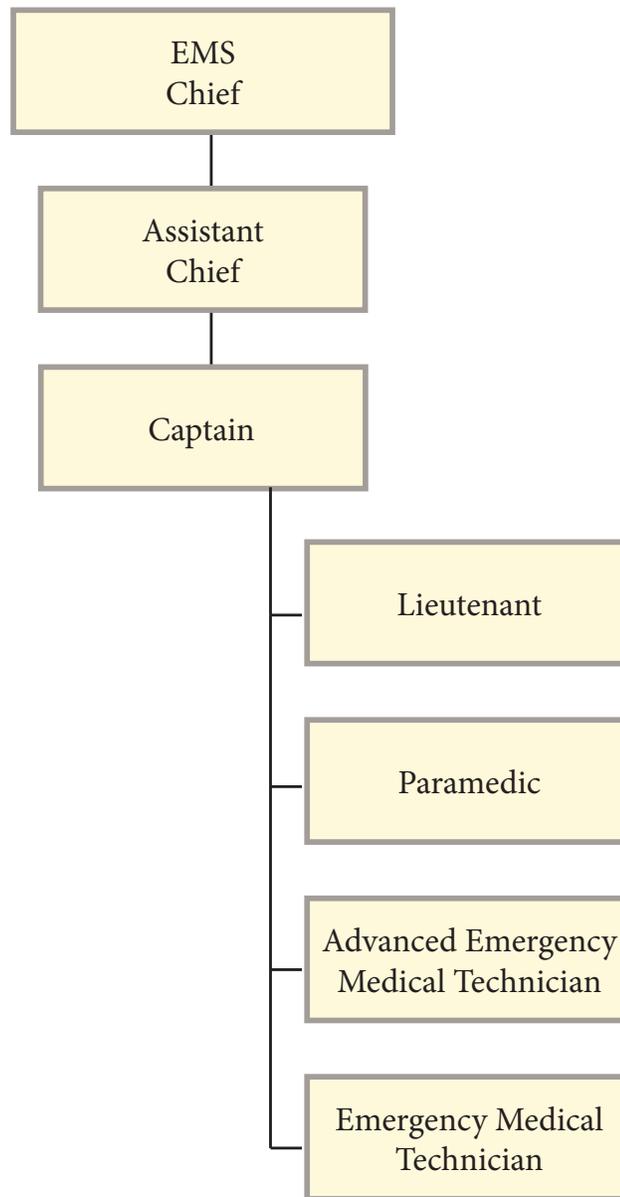
- Decrease in Volunteer Retirement Contribution by \$10,000 (fewer volunteers)
- Add Program to Pay for Firefighter Physicals- \$12,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$1,061,696	\$1,217,350	\$1,206,893	\$1,216,465
Total Resources	\$1,061,696	\$1,217,350	\$1,206,893	\$1,216,465
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$149,607	\$157,200	\$184,133	\$154,400
Employee Benefits	91,433	140,000	141,235	129,800
Operating Expenses	453,026	551,715	513,090	563,830
Operating Transfers	367,630	368,435	368,435	368,435
Total Expenditures	\$1,061,696	\$1,217,350	\$1,206,893	\$1,216,465

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Management/Supervision	\$149,607	\$157,200	\$184,133	\$154,400
Temp/Seasonal	0	0	0	0
Subtotal	149,607	157,200	184,133	154,400
Employee Benefits				
Health	13,292	14,900	16,592	14,900
Life	137	100	176	100
Dental	956	900	1,104	900
Long Term Disability	581	600	767	600
CareHere Clinic	789	0	999	0
Social Security	11,044	12,000	14,122	11,800
Retirement	18,295	19,400	24,611	19,100
Volunteer Retirement	40,753	90,000	80,000	80,000
Workers Compensation	5,586	2,100	2,864	2,400
Subtotal	91,433	140,000	141,235	129,800
Operating Expenses				
Professional Service Fees				
Volunteer Benefits	23,278	29,000	29,000	39,000
Fire Fighting Services	33,225	75,000	50,000	75,000
Crime Lab	0	500	500	500
Contract Cleaning	10,087	13,000	11,000	11,000
Fire Code Inspections	9,210	17,000	17,000	17,000
Subtotal	75,800	134,500	107,500	142,500
Water & Sewer	3,200	3,200	3,200	3,200
Maintenance & Repair				
Buildings	45,170	28,000	28,000	25,000
Heating & Air Condition	45	6,000	1,100	6,000
Vehicles	50,653	50,000	50,000	50,000
Non Fleet Equipment	3,565	5,000	5,000	5,000
Radios	953	7,000	7,000	7,000
Maintenance Contract	28,347	41,260	59,110	63,405
Vehicles & Equipment	5,366	5,086	5,086	5,086
Subtotal	134,099	142,346	155,296	161,491
Insurance				
Property	43,003	43,445	47,535	48,250
Liability	51,456	51,985	49,195	51,985
Subtotal	94,459	95,430	96,730	100,235

FIRE - 2300

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Communications	8,725	7,000	8,405	7,000
Training	8,694	15,000	5,900	11,300
Travel	18,710	27,000	18,600	20,400
Other Purchased Services				
Dues & Memberships	3,928	6,639	6,639	6,584
Fireman Banquet	2,300	2,300	2,300	2,300
Subtotal	6,228	8,939	8,939	8,884
General Supplies				
Office	877	2,300	2,300	2,300
Wearing Apparel	1,956	3,500	3,500	3,500
Program	4,411	5,000	5,000	5,000
Gasoline & Diesel	9,821	9,500	7,465	8,265
Operating	56,080	60,000	60,000	60,000
Photography	1,298	1,000	1,000	1,000
Cleaning	2,948	3,500	3,500	3,500
Subtotal	77,391	84,800	82,765	83,565
Natural Gas	508	500	500	500
Electricity	24,719	30,000	23,255	23,255
Books & Periodicals	493	3,000	2,000	1,500
Subtotal	25,720	33,500	25,755	25,255
Operating Expenses Subtotal	453,026	551,715	513,090	563,830
Operating Transfers				
Equipment Replacement	367,630	368,435	368,435	368,435
Subtotal	367,630	368,435	368,435	368,435
Total Fire	\$1,061,696	\$1,217,350	\$1,206,893	\$1,216,465



The City contracts with LJEMS to provide ambulance services.

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	0.00	0.00	0.00	0.00

PROGRAM DESCRIPTION

The EMS (Lake Jackson Emergency Medical Service, Inc.) Department is contracted to provide Emergency Medical Services for the City of Lake Jackson. Lake Jackson EMS Inc. is a separate organization and is run by both paid and volunteer staff. LJEMS is responsible for staffing city provided ambulances.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

- Continue to provide American Heart Association (AHA) courses including Basic Life Support (CPR), Advanced Cardiac Life Support (ACLS), and Pediatric Advanced Life Support for both the agency and citizens region-wide.
- Continue to participate in and provide community education including "Stop-the-Bleed" tourniquet training, Poison Control Education, and Car seat inspection stations.
- Partner and collaborate with city emergency services and Emergency Management to enhance the state of readiness to city events including 4th of July, Festival of Lights and other city-wide festivities (if held).
- Continue to partner with the Lake Jackson Police and Fire Department to evaluate a call priority dispatch system including an Emergency Medical Dispatch (EMD) system.

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| • Adopt a new training program which allows Lake Jackson EMS to provide American Heart Association (AHA) courses including Basic Life Support (CPR), Advanced Cardiac Life Support (ACLS), and Pediatric Advanced Life Support for both the agency and citizens region-wide. | In Progress |
| • Explore and develop new community education projects to improve the agency's community relations and overall community knowledge which will include "Stop-the-Bleed" tourniquet training, Babysitter First-Aid, and car seat inspection stations. | In Progress |
| • Partner with the Lake Jackson Police Department to evaluate and implement EMS resource utilization by means of an Emergency Medical Dispatch (EMD) system. | In Progress |

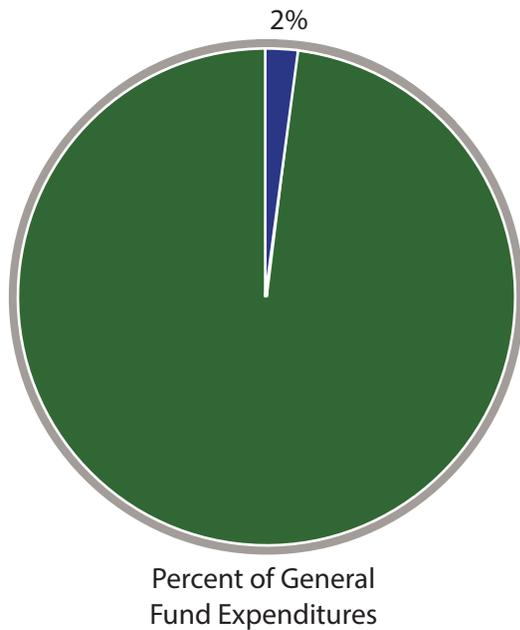
CITY COUNCIL OBJECTIVE: Improve Areas of Operations

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| • Implement the use and deployment of ballistic protection for Lake Jackson EMS EMT's and Paramedics to enhance crew member safety which will include ongoing training on donning/doffing, storage, policies and overall tactical medicine instruction. | In Progress |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Ambulance Calls	5,114	4,700	5,000	5,100
Average Response Time (minutes)	4:54	4:00	5:00	5:00
Percentage of Billings Collected	41%	40%	38%	38%
Number of Stand-by Services	39	30	30	45
Number of Public Education Classes	30	35	35	35
Public Education Class Attendance	350	800	800	800

BUDGET INFORMATION



Major Budget Changes

- Increase in Maintenance Contracts by \$13,217
- Decrease in Fuel Cost by \$3,395

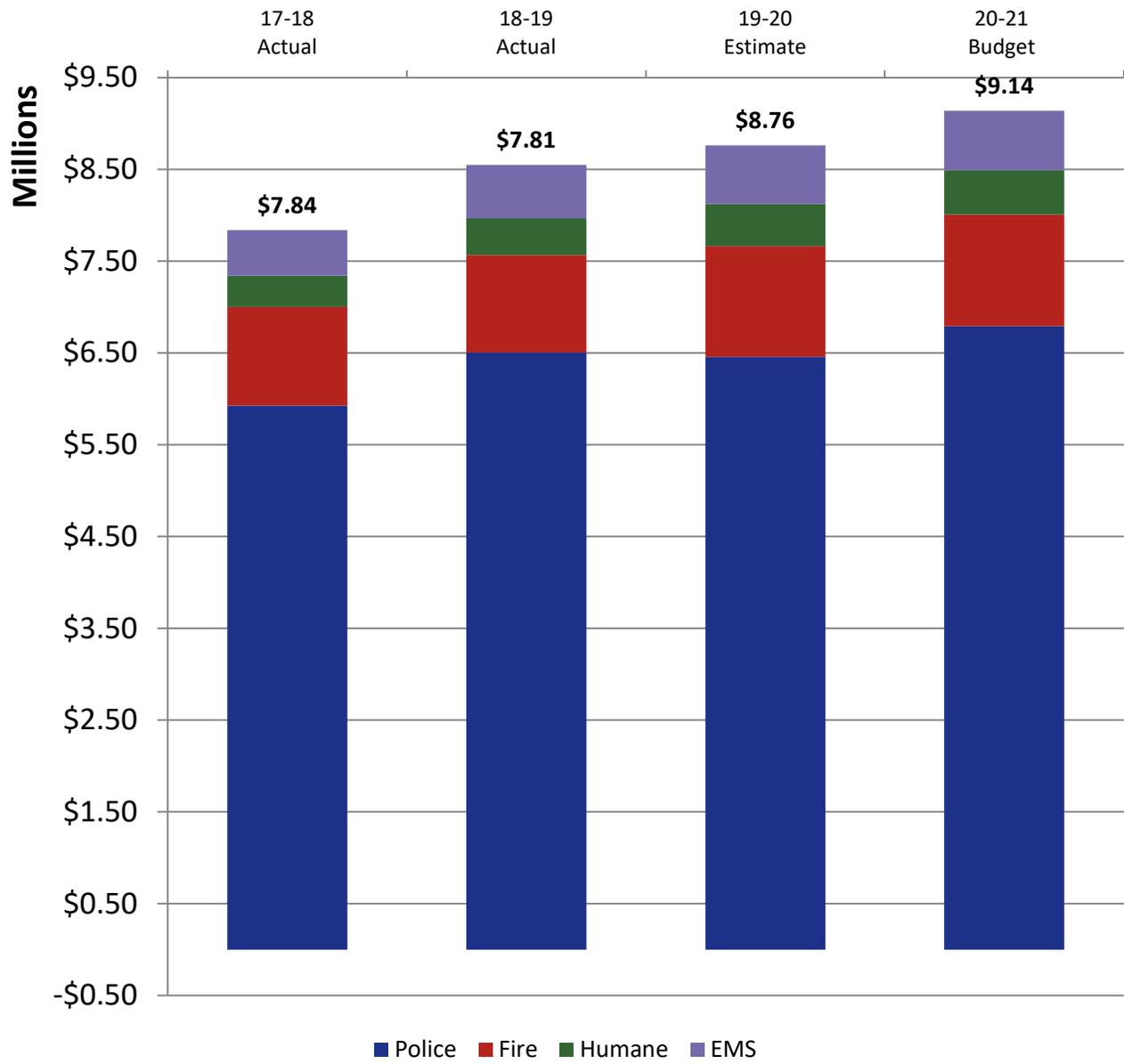
<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$583,939	\$637,650	\$635,883	\$647,732
Total Resources	\$583,939	\$637,650	\$635,883	\$647,732

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Employee Benefits	\$0	\$0	\$0	\$0
Operating Expenses	409,684	405,570	403,803	415,652
Operating Transfers	174,255	232,080	232,080	232,080
Total Expenditures	\$583,939	\$637,650	\$635,883	\$647,732

EMS - 2400

Expenditures - Details	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Employee Benefits				
Retirement Contribution	\$0	\$0	\$0	\$0
Subtotal	0	0	0	0
Operating Expenses				
EMS Services	337,000	360,000	360,000	360,000
Maintenance & Repair Vehicles	43,648	25,000	25,000	25,000
Maintenance Contract	11,925	1,000	2,000	14,217
Rental	0	0	0	0
Liability Insurance	8,581	8,670	10,030	8,670
Communication	2,439	3,400	3,308	3,660
General Supplies				
Gasoline & Diesel	6,047	7,500	3,465	4,105
Operating	44	0	0	0
Subtotal	6,091	7,500	3,465	4,105
Operating Expenses Subtotal	409,684	405,570	403,803	415,652
Operating Transfers				
Equipment	0	0	0	0
Equipment Replacement	174,255	232,080	232,080	232,080
Subtotal	174,255	232,080	232,080	232,080
Total EMS	\$583,939	\$637,650	\$635,883	\$647,732

PUBLIC SAFETY - HISTORY OF EXPENDITURES

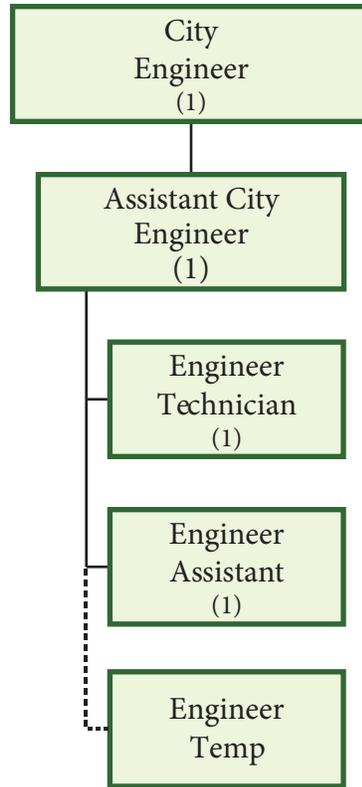


ENGINEERING

Lake Jackson

— TEXAS —





Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	4.34	4.34	4.34	4.34

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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enable Growth & Revitalization	
OBJECTIVE: Facilitate the Revitalization of Downtown	
<ul style="list-style-type: none"> Discuss & develop a zoning overlay district for the downtown area Connection and widening of Azalea to Circle Way Construct Phase 3 infrastructure improvements for the downtown area (That Way, N. Parking Place, and Circle Way from Oak Drive to That Way) 	
OBJECTIVE: Facilitate Development of New Housing	
<ul style="list-style-type: none"> Support development of the Alden acreage (on hold) 	
Maintain Infrastructure	
OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment	
<ul style="list-style-type: none"> Establish 10 yr asphalt street construction plan Construct annual sidewalk program Coordinate ADA ramp replacement project Assist in restoring panel replacement program Review Interlocal Velasco Drainage District outfalls and prepare Capital Improvement Plan in conjunction with VDD to repair and maintain 	

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enable Growth & Revitalization	
OBJECTIVE: Facilitate Development of New Housing	
<ul style="list-style-type: none"> Assist in study of feasibility of extending N. Yaupon to aid residential development 	Delayed
<ul style="list-style-type: none"> Assist in development of Alden Acreage 	Delayed
<ul style="list-style-type: none"> Assist Lakewood Manor redevelopment Interests 	Delayed
OBJECTIVE: Facilitate the Revitalization of Downtown	
<ul style="list-style-type: none"> Inspect and manage construction of Downtown Phase 4 project 	Delayed
<ul style="list-style-type: none"> Assist in discussions and development of overlay district for the downtown area 	Delayed
OBJECTIVE: Facilitate the Development of Property Surrounding the Airport	
<ul style="list-style-type: none"> Assist development of business park and monitor its development 	Delayed
OBJECTIVE: Facilitate the Redevelopment of Older Neighborhoods	
<ul style="list-style-type: none"> Assist in action plan for redevelopment of older neighborhoods 	Delayed
<ul style="list-style-type: none"> Complete construction of Woodland Park S/D rehab. Complete Ph 2 of S Yaupon Drainage Project 	In Progress

ENGINEERING - 1500

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

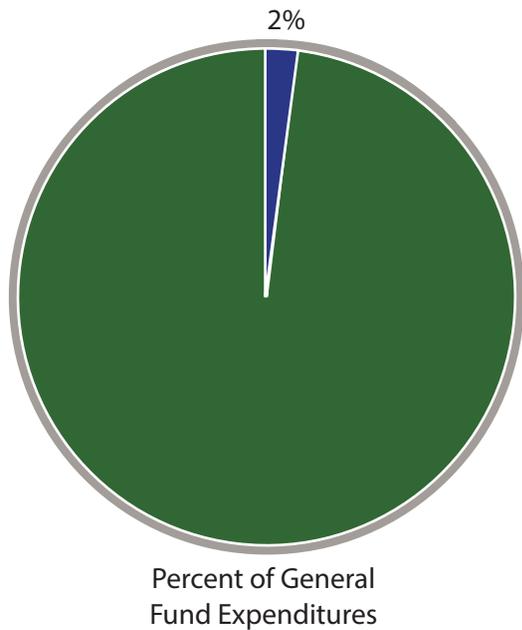
OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

• Continue annual sidewalk program and assist in repair/replacement policy program	Delayed
• Assist with the quiet zone plan feasibility	Delayed
• Upgrade street lighting to LED and add lighting to several courts	Complete
• Assist in a street and ped lighting master plan & standard	Delayed

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
City Projects Completed by Estimated Date	5	5	12	2
City Projects Completed within 10% of Bid Est	1	3	12	2
Number of res/apt projects reviewed and facilitated	2	2	4	1
Number of commercial project reviewed and facilitated	10	11	11	5
Number of public works projects reviewed and facilitated	7	8	11	3
Number of Engineering assigned Public Works projects prepared/engaged	6	5	8	3
GIS Products added to Engineering Website	1	1	1	1

BUDGET INFORMATION



Major Budget Changes

- Eliminate Temp/Seasonal- \$10,500
- Eliminate Block Map Update- \$27,800
- Decrease in Training by \$1,850
- Decrease in Travel by \$1,200
- Decrease in Operations by \$1,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Planning Fees	\$3,410	\$3,000	\$3,000	\$3,000
General Resources	499,597	578,245	576,288	536,815
Total Resources	\$503,007	\$581,245	\$579,288	\$539,815

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$346,731	\$378,000	\$378,666	\$371,600
Employee Benefits	101,787	108,300	110,337	108,800
Operating Expenses	38,594	81,210	76,550	45,680
Operating Transfers	15,895	13,735	13,735	13,735
Total Expenditures	\$503,007	\$581,245	\$579,288	\$539,815

ENGINEERING - 1500

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Technical	\$102,201	\$106,300	\$108,478	\$107,300
Professional	96,400	100,600	102,423	102,300
Management/Supervision	145,629	160,600	167,765	162,000
Temp/Seasonal	2,279	10,500	0	0
Overtime	222	0	0	0
Subtotal	346,731	378,000	378,666	371,600
Employee Benefits				
Health	27,476	29,800	27,878	29,700
Life	284	200	286	200
Dental	1,989	1,900	1,826	1,800
Long Term Disability	1,375	1,500	1,504	1,500
CareHere Clinic	1,640	0	1,652	0
Social Security	25,489	26,000	27,472	26,300
Retirement	42,129	45,400	46,325	45,900
Tuition Reimbursement	0	2,400	2,400	2,400
Workers Compensation	1,405	1,100	994	1,000
Subtotal	101,787	108,300	110,337	108,800
Operating Expenses				
Technology Services	2,110	33,500	33,500	2,800
Maintenance & Repair				
Vehicle	2,427	1,000	1,000	1,000
Non-Fleet Equipment	0	500	500	500
Maintenance Contract	9,954	15,290	15,290	15,290
Subtotal	12,381	16,790	16,790	16,790
Insurance				
Property	3,454	3,490	4,645	4,715
Liability	2,008	2,030	2,310	2,030
Subtotal	5,462	5,520	6,955	6,745
Communication	2,445	2,100	2,100	2,100
Training	2,949	3,850	2,000	2,000
Travel	1,534	2,700	1,500	1,500
Dues & Memberships	350	1,200	1,200	1,200

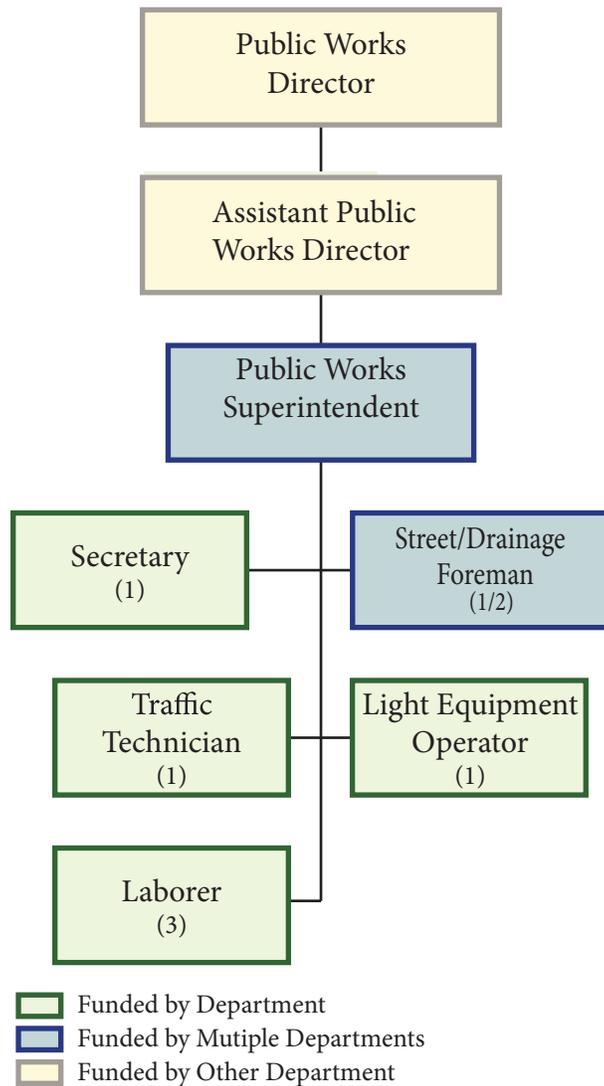
	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	3,374	3,500	3,500	3,500
Gas & Diesel	1,291	2,150	0	0
Fuel - CNG	172	100	205	245
Operating	6,526	9,800	8,800	8,800
Subtotal	11,363	15,550	12,505	12,545
Books & Periodicals	0	0	0	0
Operating Expenses Subtotal	38,594	81,210	76,550	45,680
Operating Transfers				
Equipment Replacement	15,895	13,735	13,735	13,735
Subtotal	15,895	13,735	13,735	13,735
Total Engineering	\$503,007	\$581,245	\$579,288	\$539,815

PUBLIC WORKS

Lake Jackson

— TEXAS —





Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	6.83	6.83	6.83	6.83

PROGRAM DESCRIPTION

The Streets 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. In addition, this department is also responsible for the installation, repair and maintenance of 187 signal fixtures located at 18 intersections, 41 flashing school zone lights, and 78 crosswalk lights. This responsibility includes street signs, markings, and signals.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- Thermal vinyl all school & city cross walks (funding cut due to pandemic)

Maintain a Well Managed City

CITY COUNCIL OBJECTIVE: Hire and Retain Qualified Employees

- Continue 5 year plan for retaining employees

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain Infrastructure

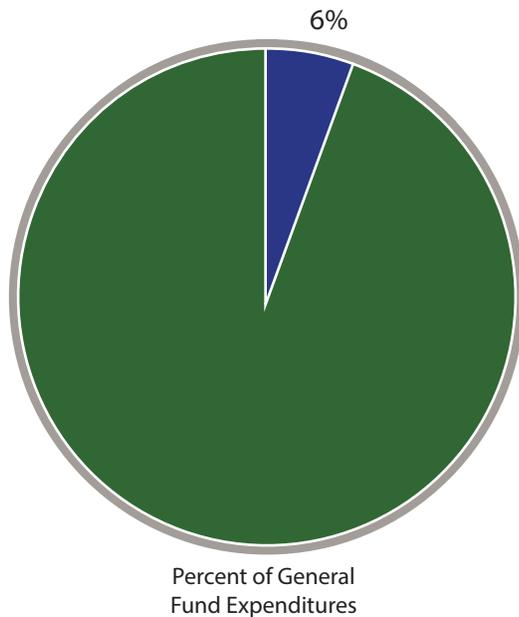
CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

• Continue assessing & replacing City owned sidewalks & ADA Ramps	In Progress
• Continue assessing & replacing street panels - cut to fund animal shelter operations	Delayed
• Continue thermal vinyl street painting & replace traffic signal pedestrian	Delayed
• Continue street joint replacement	In Progress
• Install two new school zone flashers @ Anchusa school zone for new Bess Brannan	In Progress
• Replace pedestrian crossing @ Rasco Little League for a wireless crossing	In Progress

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Signs Fabricated, installed, & replaced as needed	250	250	250	250
Cubic yards of street debris	800	800	800	800
Street Patching (Hours)	500	500	500	600

BUDGET INFORMATION



Major Budget Changes

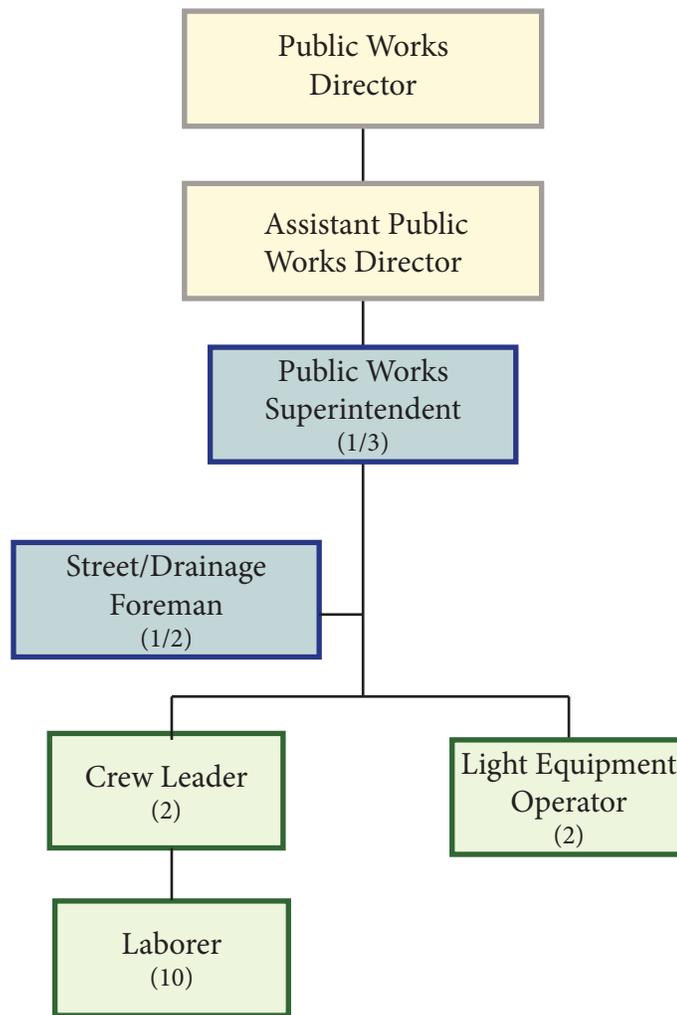
- Fund the Public Works Superintendent Position for Only 6 Months. This Department Funds 1/3 of this Cost. Decreases Management/Supervision by \$15,500
- Eliminate Vinyl Street Painting- \$25,000
- Decrease Street System Maintenance by \$5,000
- Decrease Traffic Signal Maintenance by \$4,000
- Decrease in Training/Travel by \$1,300
- Decrease in Street Signage by \$3,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$1,030,866	\$977,438	\$867,849	\$910,160
Total Resources	\$1,030,866	\$977,438	\$867,849	\$910,160
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$267,355	\$281,000	\$228,221	\$257,500
Employee Benefits	93,378	119,000	90,488	111,100
Operating Expenses	520,163	472,698	444,400	436,820
Operating Transfers	149,970	104,740	104,740	104,740
Total Expenditures	\$1,030,866	\$977,438	\$867,849	\$910,160

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$80,637	\$118,300	\$81,506	\$112,900
Clerical	39,147	41,100	41,802	41,600
Technical	44,751	46,900	47,436	47,100
Management/Supervision	53,407	62,700	34,477	45,900
Overtime	13,206	12,000	8,000	10,000
Contract Labor	36,207	0	15,000	0
Subtotal	267,355	281,000	228,221	257,500
Employee Benefits				
Group Insurance				
Health	34,586	50,900	38,069	49,600
Life	357	500	390	400
Dental	2,495	3,200	2,511	3,000
Long Term Disability	865	1,200	855	1,100
CareHere Clinic	2,059	0	2,271	0
Social Security	16,631	21,500	15,614	19,700
Retirement	28,324	34,700	26,305	31,800
Workers Compensation	8,061	7,000	4,473	5,500
Subtotal	93,378	119,000	90,488	111,100
Professional Service Fees				
Vinyl Street Painting	29,253	25,000	25,000	0
Street Joint Program	0	25,000	25,000	25,000
Pavement Improv. Program	81,834	13,263	1,800	15,000
Subtotal	111,087	63,263	51,800	40,000
Maintenance & Repair				
Street System	30,166	35,000	28,000	30,000
Traffic Signals	36,970	39,000	30,000	35,000
Vehicles	17,039	15,000	15,000	15,000
Non-Fleet Equipment	0	0	0	0
Maintenance Contracts	0	0	0	0
Subtotal	\$84,175	\$89,000	\$73,000	\$80,000
Insurance				
Property	2,036	2,060	2,130	2,165
Liability	8,315	5,875	6,165	5,875
Subtotal	\$10,351	\$7,935	\$8,295	\$8,040
Communications	3,134	2,500	3,900	4,000
Training	2,950	4,000	4,500	3,000
Travel	29	800	1,000	500
Dues & Memberships	0	500	250	170

STREETS - 2800

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Office	332	500	500	600
Wearing Apparel	2,117	1,700	1,700	2,000
Gasoline & Diesel	3,800	3,500	1,950	2,440
Fuel - CNG	5,201	6,000	5,505	6,070
Operating	10,208	10,000	10,000	10,000
Street Signs	25,033	18,000	17,000	15,000
Subtotal	46,691	39,700	36,655	36,110
Electricity	261,746	265,000	265,000	265,000
Subtotal	261,746	265,000	265,000	265,000
Operating Expenses Subtotal	520,163	472,698	444,400	436,820
Operating Transfers				
Equipment Replacement	149,970	104,740	104,740	104,740
Subtotal	149,970	104,740	104,740	104,740
Total Streets	\$1,030,866	\$977,438	\$867,849	\$910,160



- Funded by Department
- Funded by Multiple Departments
- Funded by Other Department

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	14.00	14.00	14.00	14.00
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	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.89	0.89	0.89	0.89
TOTAL FTEs	15.72	15.72	15.72	15.72

DRAINAGE - 2900

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, dredging of unimproved channels and bar ditches, 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 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 pickup.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- Assist Engineering with channel repair
- Clean 2,000 linear feet of existing concrete lined ditches by removing accumulated siltation

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- | | |
|------------------------------------------------------------------------------------------------------------|-------------|
| • Assess & assist Engineering with channel, structure repair, & replacement | On Hold |
| • Maximize efficiency of landscaping/mowing by working together with Parks to minimize number of contracts | In Progress |
| • Clean 2,000 linear feet of existing concrete lined ditches by removing accumulated siltation | In Progress |

Maintain a Well Managed City

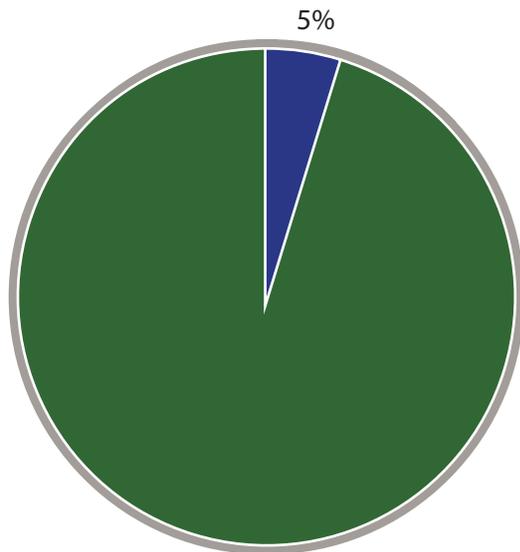
OBJECTIVE: Hire and Retain Qualified Employees

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| • Replace temporary employees with permanent employees & assist them to obtain their CDL-Class B, pesticide applicator for Public Health Vector Control, right of way | On Hold |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Open Drainways Mowing (hours)	12,000	12,000	12,000	12,000
Times Major Ditches Mowed	5	5	5	5
Drainage Improvements (contract \$)	\$70,000	\$70,000	\$70,000	\$70,000
Culverts & Inlets Cleaned of Debris	500	500	500	500
Number of Special Projects Completed	200	200	120	150
Drainage Maintenance Projects (hours)	3,000	3,000	3,000	3,000

BUDGET INFORMATION



Percent of General
Fund Expenditures

Major Budget Changes

- Fund the Public Works Superintendent Position for Only 6 Months. This Department Funds 1/3 of this Cost. Decreases Management/Supervision by \$15,500
- Decrease Overtime by \$10,000
- Eliminate Drainage Maintenance Program for One Year- \$70,000
- Decrease Training/Travel by \$1,420

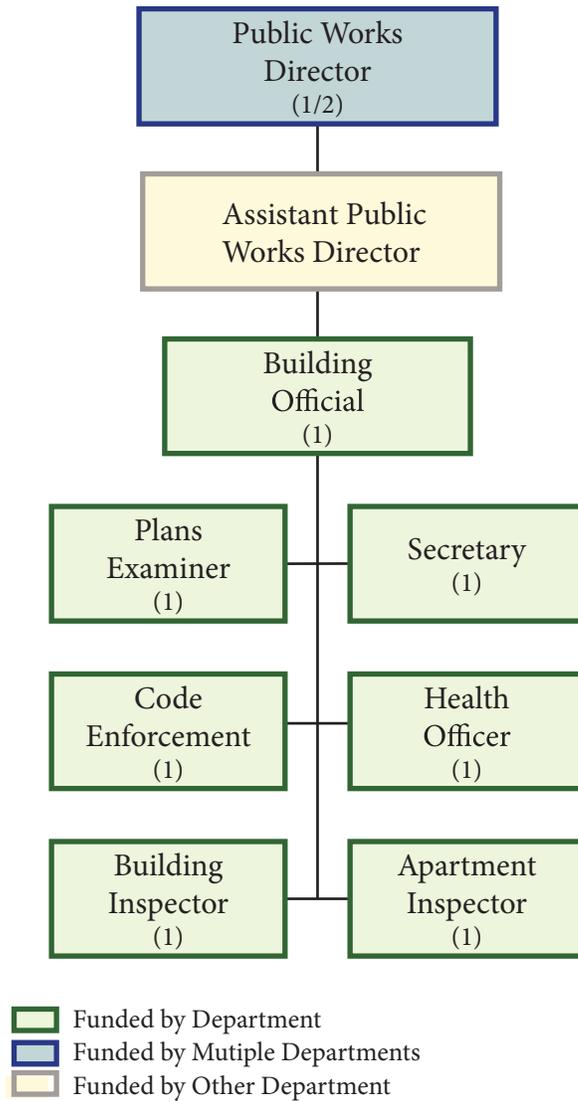
<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$720,392	\$1,065,120	\$777,093	\$939,200
Total Resources	\$720,392	\$1,065,120	\$777,093	\$939,200
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$382,874	\$544,800	\$387,556	\$504,900
Employee Benefits	141,947	240,400	147,762	227,300
Operating Expenses	149,211	234,505	196,360	161,585
Operating Transfers	46,360	45,415	45,415	45,415
Total Expenditures	\$720,392	\$1,065,120	\$777,093	\$939,200

DRAINAGE - 2900

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$258,124	\$437,600	\$307,388	\$424,500
Technical	207	0	0	0
Management/Supervision	53,406	62,700	34,477	45,900
Temp/Seasonal	2,240	14,500	18,077	14,500
Overtime	8,370	30,000	9,000	20,000
Contract Labor	60,527	0	18,614	0
Subtotal	382,874	544,800	387,556	504,900
Employee Benefits				
Health	58,318	110,500	62,816	109,000
Life	649	900	667	900
Dental	4,254	7,000	4,159	6,700
Long Term Disability	1,227	3,900	1,289	3,200
CareHere Clinic	3,507	0	3,761	0
Social Security	24,302	41,700	28,191	38,600
Retirement	39,215	65,500	39,359	60,600
Workers Compensation	10,475	10,900	7,520	8,300
Tuition Reimbursement	0	0	0	0
Subtotal	141,947	240,400	147,762	227,300
Operating Expenses				
Professional Service Fees				
Drainage Maintenance Program	29,325	70,000	70,000	0
Contract Mowing	24,298	40,000	20,000	40,000
Storm Sewer Cleaning	0	0	0	0
Stormwater Program	11,056	12,000	11,500	12,000
Subtotal	64,679	122,000	101,500	52,000
Maintenance & Repair				
Drainage System	2,802	10,000	9,000	9,000
Vehicles	22,856	35,000	35,000	35,000
Maintenance Contracts	0	0	0	0
Subtotal	25,658	45,000	44,000	44,000
Insurance				
Property	2,025	2,050	2,275	2,310
Liability	4,605	4,655	4,835	4,655
Subtotal	6,630	6,705	7,110	6,965
Training	4,475	4,300	5,900	3,300
Travel	0	500	500	80

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	237	300	300	300
Wearing Apparel	4,901	5,000	5,000	5,000
Gasoline & Diesel	15,254	14,000	10,775	12,325
Fuel - CNG	1,703	1,700	2,275	2,615
Operating	18,778	10,000	9,000	10,000
Chemicals	6,896	25,000	10,000	25,000
Subtotal	47,769	56,000	37,350	55,240
Operating Expenses Subtotal	149,211	234,505	196,360	161,585
Operating Transfers				
Equipment Replacement	46,360	45,415	45,415	45,415
Subtotal	46,360	45,415	45,415	45,415
Total Drainage	\$720,392	\$1,065,120	\$777,093	\$939,200

CODE ENFORCEMENT/INSPECTIONS - 3300



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	4.00	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	2.50	1.50	1.50	1.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	7.50	7.50	7.50	7.50

PROGRAM DESCRIPTION

This Department ensures that all land use conforms to the comprehensive land use plan and zoning ordinances, and that all construction in Lake Jackson meets minimum code standards as 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 property owners, contractors, and design professionals. Also, this Department ensures that all single and multi-family dwellings meets minimum housing code standards and helps provide for mitigation of substandard buildings either by repair or demolition. Code Enforcement is responsible for policing uncontrolled growth of weeds, accumulation of rubbish, unsightliness caused by junked/abandoned vehicles and other various nuisances. The Health Officer inspects food and daycare establishments, pools, and other health related issues.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enable Growth	
OBJECTIVE: Facilitate Redevelopment of Older Neighborhoods	
<ul style="list-style-type: none"> Reduce the number of substandard structure to create safer neighborhoods if funding is available Target neighborhood and code enforcement clean-ups to reduce code violations Reduce heavy trash violations/dumping by increased enforcement and public outreach 	

Enhance Communication	
OBJECTIVE: Improve Communication Externally & Internally	
<ul style="list-style-type: none"> Hold 1 contractor/design professional class on building code/inspection procedures. Include round table forum of issues and responses. Compile comprehensive email database of contractors and design professionals. 	

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enable Growth & Revitalization	
OBJECTIVE: Facilitate Redevelopment of Older Neighborhoods	
<ul style="list-style-type: none"> Target one (1) structures for abatements or hearings with the Dangerous Structure Determination Board and see process through from identification to demolition or issuance of a construction repair permit. 	Complete
<ul style="list-style-type: none"> Hold a Saturday neighborhood clean-up in targeted blighted neighborhoods in conjunction with City Wide Cleanup 	Complete

Enhance Communication	
OBJECTIVE: Improve Communication Externally & Internally	
<ul style="list-style-type: none"> Roll out electronic plan-review technology to better colaberate between Building, Engineering, and Fire Marshal review processes. Train users on BlueBeam PDF markup tools to shorten commerical plan review times and simplify review communications. 	Complete
<ul style="list-style-type: none"> Promote rental inspections though public outreach including TV, City Journal, and public meetings. 	In Progress

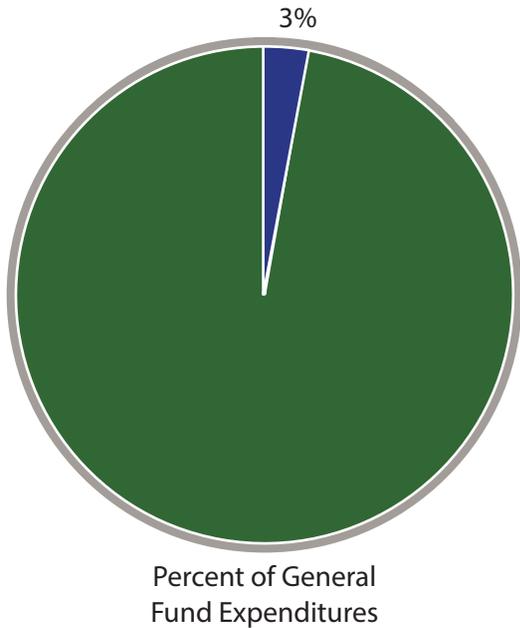
Maintain A Well Managed City	
OBJECTIVE: Enhance Visibility of Lake Jackson to Others	
<ul style="list-style-type: none"> Hold quarterly education and information booths inside the local home improvement retailers and/or develop flyers and hand outs in cooperation with neighboring jurisdictions regarding benefits of permits and permitting requirements to to distribute to retailers. 	In Progress

CODE ENFORCEMENT/INSPECTIONS - 3300

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Residential Applications & Plans Processed within 3 Workdays	85%	90%	88%	90%
Commercial Applications & Plans Processed within 15 Workdays	80%	90%	90%	90%
Inspections Made within 24 Hours of notification	98%	100%	100%	100%
Compliance with Code Enforcement Actions within 30 Days	95%	100%	97%	100%
Dangerous Structures Abated	2	1	1	2
Respond to Citizen Requests within 3 days of Receipt	90%	90%	90%	90%

BUDGET INFORMATION



Major Budget Changes

- Decrease Overtime by \$2,000
- Eliminate Property Inspection Program for One Year- \$10,000
- Decrease Outside Plan Review by \$5,000
- Decrease Lot Mowing by \$1,000
- Decrease Training/Travel by \$2,000
- Decrease Operations by \$1,000

Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Building Permits	\$285,749	\$200,000	\$200,000	\$200,000
Electrical Permits	38,047	30,000	25,000	25,000
Health Licenses	51,206	50,000	20,000	40,000
Alcohol Beverage License	4,675	4,200	4,000	4,000
Sign Permits	2,605	4,000	2,500	2,500
Apartment Fee	81,969	80,000	70,000	70,000
Plan Check Fee	112,412	60,000	60,000	60,000
Other Permits & Fees	(7,154)	(6,250)	(7,050)	(7,250)
General Resources	100,961	270,155	303,377	252,680
Total Resources	\$670,470	\$692,105	\$677,827	\$646,930

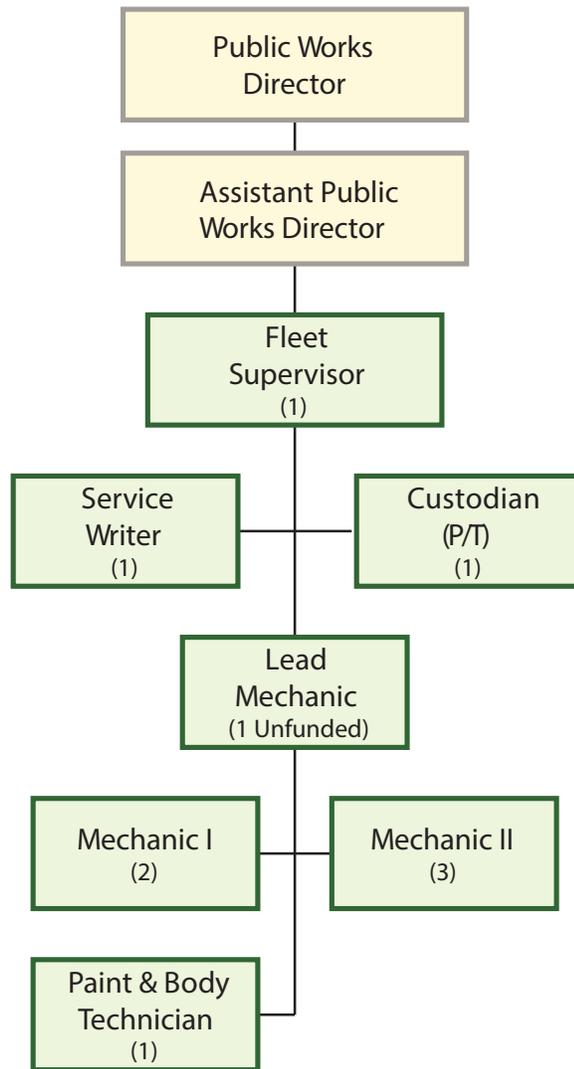
Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$440,653	\$449,400	\$457,950	\$429,300
Employee Benefits	138,897	155,950	152,625	149,150
Operating Expenses	78,345	71,180	51,677	52,905
Operating Transfers	12,575	15,575	15,575	15,575
Total Expenditures	\$670,470	\$692,105	\$677,827	\$646,930

CODE ENFORCEMENT/INSPECTIONS - 3300

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Office	\$31,216	\$34,800	\$32,800	\$32,600
Technical	251,100	259,700	263,621	259,000
Management/Supervision	120,866	148,900	157,529	133,700
Temp/Seasonal	0	0	0	0
Overtime	3,980	6,000	4,000	4,000
Clerical	10,138	0	0	0
Professional	23,353	0	0	0
Contract Labor	0	0	0	0
Subtotal	440,653	449,400	457,950	429,300
Employee Benefits				
Health	48,411	55,900	52,260	55,800
Life	518	500	550	0
Dental	2,995	3,500	2,968	3,400
Long Term Disability	1,632	2,200	1,825	2,000
CareHere Clinic	2,879	0	3,097	0
Social Security	30,633	34,400	34,172	32,800
Retirement	49,799	55,500	55,849	53,100
Tuition Reimbursement	287	2,450	573	750
Workers Compensation	1,743	1,500	1,331	1,300
Subtotal	138,897	155,950	152,625	149,150
Operating Expenses				
Professional Service Fees				
Printing	0	1,200	1,500	1,000
Inspections	14,300	10,000	1,000	0
Outside Plan Review	5,867	7,500	3,750	2,500
Subtotal	20,167	18,700	6,250	3,500
Cleaning Services				
Lot Mowing	3098	5000	4000	4000
Health Related	0	0	0	0
Subtotal	3,098	5,000	4,000	4,000
Maintenance & Repair				
Vehicles	5,215	5,000	5,000	5,000
Furniture & Fixtures	0	0	0	0
Maintenance Contract	283	300	300	300
Subtotal	5,498	5,300	5,300	5,300
Insurance				
Property	4,145	4,190	4,570	4,640
Liability	6,202	5,790	3,335	5,790
Subtotal	\$10,347	\$9,980	\$7,905	\$10,430
Communications	4,693	5,030	4,850	4,520
Training	6,339	5,320	4,320	4,320

CODE ENFORCEMENT/INSPECTIONS - 3300

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Travel	6,597	4,850	3,850	3,850
Dues & Memberships	2,570	1,350	1,347	1,555
Recording Fees	0	0	0	0
Condemnation & Demolition	0	0	0	0
General Supplies				
Office	6,393	6,000	5,000	6,000
Wearing Apparel	141	500	500	500
Gasoline & Diesel	2,158	1,500	2,820	2,900
Fuel - CNG	1,584	1,650	965	1,030
Operating	4,148	5,000	4,000	4,000
Photography	0	0	0	0
Subtotal	14,424	14,650	13,285	14,430
Books & Periodicals	4,612	1,000	570	1,000
Subtotal	4,612	1,000	570	1,000
Operating Expenses Subtotal	78,345	71,180	51,677	52,905
Operating Transfers				
Equipment Replacement	12,575	15,575	15,575	15,575
Subtotal	12,575	15,575	15,575	15,575
Total Enforcement/Inspection	\$670,470	\$692,105	\$677,827	\$646,930



Funded by Department
 Funded by Other Departments

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.00	0.50	0.50	0.50
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 FTEs	9.00	9.50	9.50	9.50

PROGRAM DESCRIPTION

The Garage Department provides service and repairs to all City vehicles and equipment on a routine basis. Services include periodic maintenance, minor and major repairs, engine overhauls, safety inspections, welding and fabricating, and paint and body. The department is also responsible for all maintenance and maintenance costs to the Service Center.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- Upgrade lighting in warehouse

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- Continue working with no lost time accidents or injuries

OBJECTIVE: Improve Areas of Operations

- Improve and organize areas of operation to insure smooth transition for Gulf Coast Transit operations.
- Insure Completion of CNG Expansion Project
- Improve communications & education of departments and divisions by showing the importance of fleet appearance and its correlation to longevity

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| • Upgrade lighting in north side of breezeway. Install automatic transfer switch to generator and complete paint project at the Service Center | Complete |
| • Improve and organize areas of operation to insure smooth transition for Gulf Coast Transit operations. | Ongoing |

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- | | |
|------------------------------------------------------------------------------------|---------|
| • Maintain 100% staffing, continue working with no lost time accidents or injuries | Ongoing |
|------------------------------------------------------------------------------------|---------|

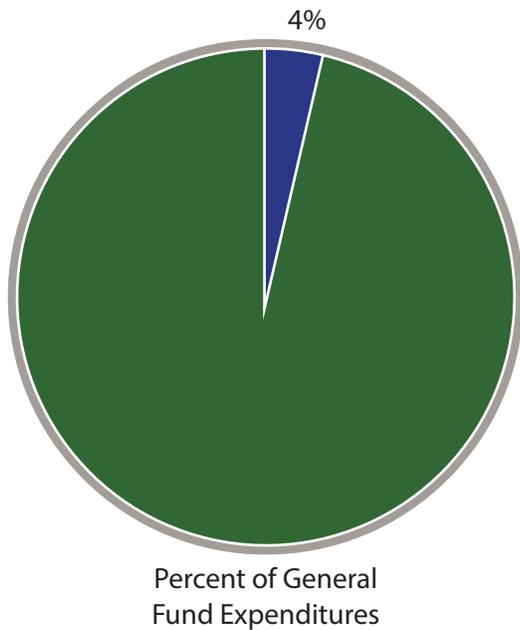
OBJECTIVE: Offer In-House Training Opportunities for Employees

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| • Improve communications & education of departments and divisions by showing the importance of fleet appearance and its correlation to longevity. | Ongoing |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------|

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Preventative Maintenance Services, Including Normal Wear & Tear Items	1000	1000	1180	1050
Equipment Repairs Including Light, Medium & Heavy Duty	750	750	1100	900
Mechanic Productivity Level	80%	80%	80%	80%
In-house Repairs, Other than Warranty	95%	95%	90%	95%

BUDGET INFORMATION



Major Budget Changes

- Lead Mechanic Position Unfunded- \$60,000
- Decrease Building Maintenance by \$2,250
- Decrease Grounds Maintenance by \$5,000
- Increase Communications by \$2,500
- Decrease Training/Travel by \$2,150
- Decrease Tools by \$2,500

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$760,733	\$828,980	\$738,907	\$741,880
Total Resources	\$760,733	\$828,980	\$738,907	\$741,880
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$381,670	\$431,400	\$372,774	\$374,400
Employee Benefits	145,153	164,400	134,183	142,200
Operating Expenses	194,240	191,510	190,280	183,610
Operating Transfers	39,670	41,670	41,670	41,670
Total Expenditures	\$760,733	\$828,980	\$738,907	\$741,880

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	3455	14500	13885	14100
Office/Clerical	\$35,507	\$36,800	\$37,591	\$37,000
Technical	253,515	296,700	233,316	240,800
Management/Supervision	62,970	66,400	67,782	67,500
Overtime	21,655	17,000	14,000	15,000
Contract Labor	4,568	0	6,200	0
Subtotal	381,670	431,400	372,774	374,400
Employee Benefits				
Health	55,974	67,000	52,933	59,500
Life	574	600	547	500
Dental	4,038	4,200	3,496	3,600
Long Term Disability	1,438	1,800	1,375	1,500
CareHere Clinic	3,330	0	3,162	0
Social Security	27,592	33,000	26,606	28,600
Retirement	45,708	51,500	42,340	44,500
Workers Compensation	6,499	6,300	3,724	4,000
Subtotal	145,153	164,400	134,183	142,200
Operating Expenses				
Professional Services				
Tire Disposal	3,307	3,500	4,000	3,500
Fuel Tank Test	408	500	500	500
Subtotal	3,715	4,000	4,500	4,000
Water & Sewer	3,800	3,800	3,800	3,800
Maintenance & Repair				
Buildings - Service	29,267	27,250	25,000	25,000
Grounds	23,785	25,000	20,000	20,000
Heating & Air Conditioning	3,377	2,500	4,100	2,500
Vehicles	25,197	20,000	20,000	20,000
Equipment	9,515	12,000	12,000	12,000
Maintenance Contract	4,565	5,040	4,800	5,040
Subtotal	95,706	91,790	85,900	84,540
Insurance				
Property	28,109	28,400	31,140	31,610
Liabilty	3,831	3,870	4,520	3,870
Subtotal	31,940	32,270	35,660	35,480
Communication	6,330	5,000	7,500	7,500
Training	2,675	2,850	1,950	1,700

GARAGE - 4100

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Travel	2,147	2,300	1,300	1,300
Dues & Memberships	2,999	3,000	3,000	3,000
General Supplies				
Office	489	500	500	300
Wearing Apparel	3,062	3,500	3,500	3,500
Gasoline & Diesel	2,087	1,200	600	420
Fuel - CNG	216	650	420	420
Operating	7,723	7,500	11,000	7,000
Tools	13,559	15,000	12,500	12,500
Cleaning	665	600	600	600
Subtotal	27,801	28,950	29,120	24,740
Electricity & Natural Gas	17,102	17,500	17,500	17,500
Books & Periodicals	25	50	50	50
Subtotal	17,127	17,550	17,550	17,550
Operating Expenses Subtotal	194,240	191,510	190,280	183,610
Operating Transfers				
Equipment Replacement	39,670	41,670	41,670	41,670
Subtotal	39,670	41,670	41,670	41,670
Total Garage	\$760,733	\$828,980	\$738,907	\$741,880

The City maintains a fleet of approximately 450 vehicles and equipment. The Garage Department is responsible for the maintenance of this fleet. The equipment replacement fund provides funding for the replacement of vehicles. This allows the City to maintain a high quality, functional fleet. New vehicles are noted in italics. Also in the City's inventory are various pieces of equipment such as mower

General Government

Administration

- 1 2005 Chrysler PT Cruiser
- 1 2012 Chevy Traverse
- 1 2017 Ford Trans Connect

Engineering

- 1 2012 Ford F150
- 1 2015 F150 CNG

Civic Center

- 1 2006 Gator
- 1 2019 *F150 CNG*

Public Safety

Police/Humane

- 1 2007 Chevrolet Suburban
- 1 2007 Chevrolet Silverado CID
- 1 2009 Ford Taurus CID
- 1 2009 Dodge Charger
- 1 2009 Chevy Silverado
- 1 2010 Ford Fusion CID
- 1 2010 Armored Truck
- 1 2011 Chevy Caprice CID
- 1 2012 Chevy Tahoe COP
- 1 2012 Chevy Tahoe CID
- 1 2014 Dodge Charger
- 1 2015 F150
- 1 2015 Lincoln
- 2 2017 Chevy Tahoe
- 6 2018 Chevy Tahoe
- 2 2018 *Ford Taures*
- 1 2018 *Ford Interceptor*
- 1 2019 *Ford F150 CID*
- 2 2019 *Chevy Tahoe*
- 1 2019 *Dodge Charger*

Fire

- 1 1942 Chevy Pumper
- 1 1985 Federal Fire Truck
- 1 2000 Rescue 2
- 1 2004 American LaFrance Engine 2
- 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 Ferrera Fire Truck
- 1 2016 Chevy Silverado
- 1 2017 Ford Interceptor
- 1 2017 Ford Ferrara Ladder Truck
- 1 2018 Dodge Ram 1500

EMS

- 1 2012 Chevy Tahoe
- 1 2012 Ambulance
- 1 2016 Ambulance
- 2 2018 Ambulance

Public Works

Garage

- 1 1997 Wrecker
- 1 2001 Forklift
- 1 2006 Service Truck
- 1 2008 Chevy Silverado
- 1 2013 John Deere Mower
- 1 2019 *F150 CNG*

Code Enforcement

- 1 2005 Honda Civic CNG
- 2 2008 Honda Civic CNG
- 1 2010 F150
- 1 2011 F150
- 1 2016 F150 CNG Bi-fuel

Streets

- 1 1972 Grader
- 1 1996 Asphalt Roller
- 1 2002 Asphalt Truck
- 1 2006 JCB Backhoe
- 1 2008 F750 Dump Truck
- 1 2013 F250 CNG
- 1 2012 F650 Flatbed CNG
- 1 2014 Schwarze Sweeper CNG
- 1 2017 F250 Crewcab CNG
- 1 2019 *F550 CNG Bucket Truck*

Drainage

- 2 1992 Tractor with Slopemower
- 1 1994 John Deere Bulldozer
- 1 1997 Tractor
- 1 1999 Tractor
- 1 2000 Dump Truck
- 2 2001 F150 CNG
- 1 2003 Honda Civic CNG
- 1 2003 Case Loader
- 1 2004 Gradall Excavator
- 1 2004 Tractor
- 1 2008 F750 Dump Truck
- 1 2009 Chevy Silverado 1500
- 1 2009 Chevy Silverado 2500
- 1 2011 F150
- 1 2011 Trackhoe
- 1 2011 F150
- 1 2013 Chevy Tahoe
- 1 2018 *New Holland Slope Mower*
- 1 2019 *New Holland Powerstar 75*
- 1 2019 *F250 CNG*

Utility

Waste Water

- 1 2006 Dodge Crew Cab
- 1 2008 Silverado 2500
- 1 2008 Dodge Crew Cab
- 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

Utility

Waste Water (Cont.)

- 1 2013 F250 CNG
- 1 2015 JD Mower
- 2 2015 F350 Utility CNG
- 1 2015 JD Gator
- 1 2015 F150 Bi Fuel CNG
- 1 2015 F350 Utility CNG
- 1 2016 F750 Dump Truck CNG
- 1 2017 John Deere Backhoe

Water

- 1 2000 Dump Truck
- 1 2012 Trackhoe
- 1 2013 Trackhoe
- 1 2015 F350 Utility CNG
- 1 2015 F250 Utility CNG
- 1 2019 *250 Transit Van CNG*

Meter Reader

- 2 2019 *F150 CNG*

Sanitation

- 1 2003 Residential Refuse CNG
- 2 2004 Commercial Refuse CNG
- 1 2006 Commercial Refuse CNG
- 2 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
- 1 2015 Residential Refuse CNG
- 1 2016 F350 Dumpster Carrier
- 2 2016 Commercial Refuse CNG
- 1 2017 Commercial Rolloff CNG
- 2 2018 Residential Refuse CNG
- 1 2018 *New Holland Wheel Loader*
- 2 2019 *New Holland Wheel Loader*

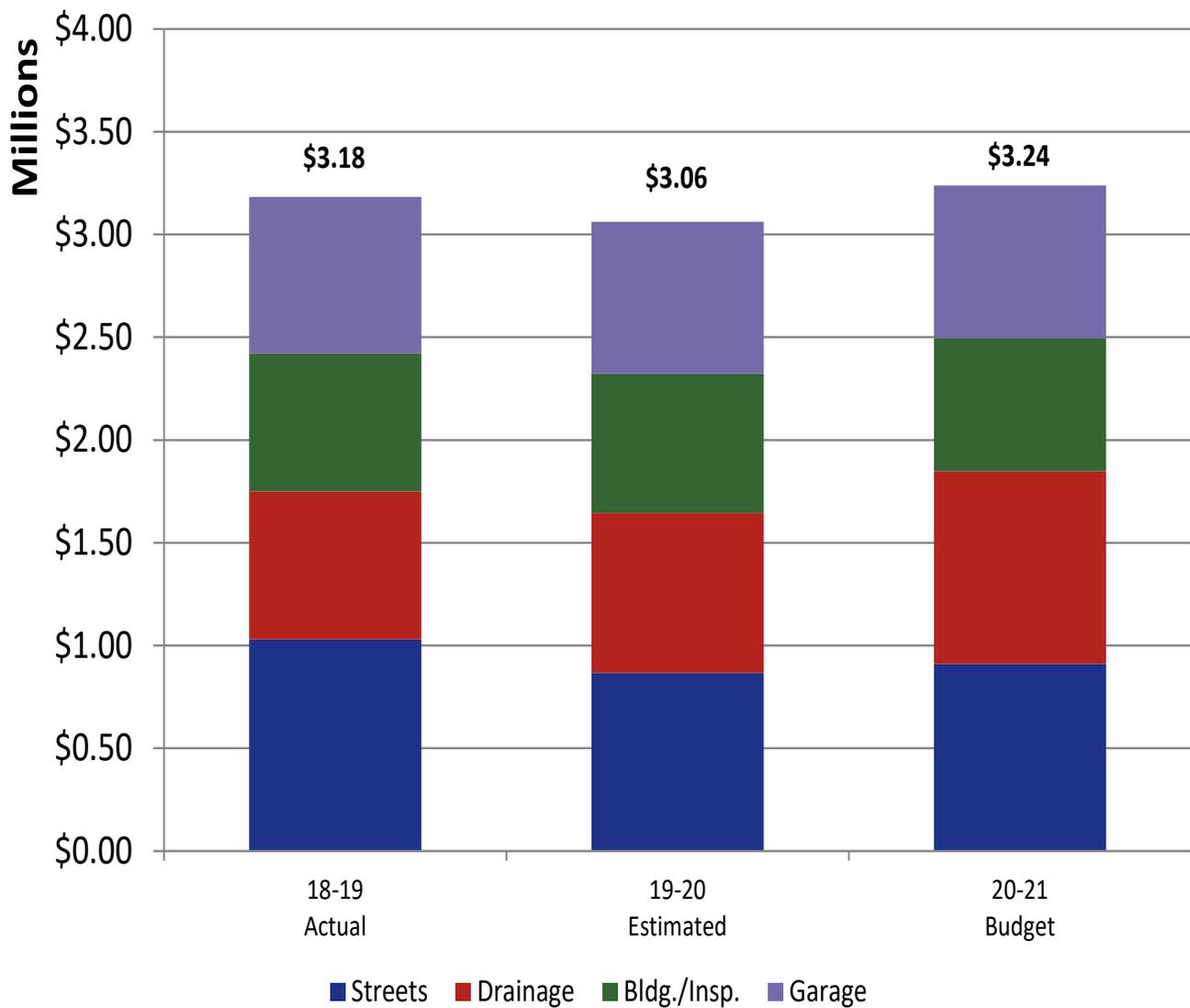
Parks

- 1 1991 Stump Grinder
- 3 1994 Tractor
- 2 1995 Tractor
- 1 2001 F650 Water Truck
- 1 2005 F650 Dump Truck
- 1 2006 JD Backhoe
- 1 2010 F150
- 1 2011 F150
- 1 2013 F250 CNG
- 3 2014 ExMark Mower
- 2 2016 JD Gator
- 4 2016 ExMark Mower
- 1 2017 F150 CNG
- 2 2018 *ExMark Mower*
- 1 2019 *F250 CNG*

Recreation

- 1 2009 Chevy Silverado
- 1 2009 Ford E350
- 1 2012 Ford F150 CNG

PUBLIC WORKS HISTORY OF EXPENDITURES



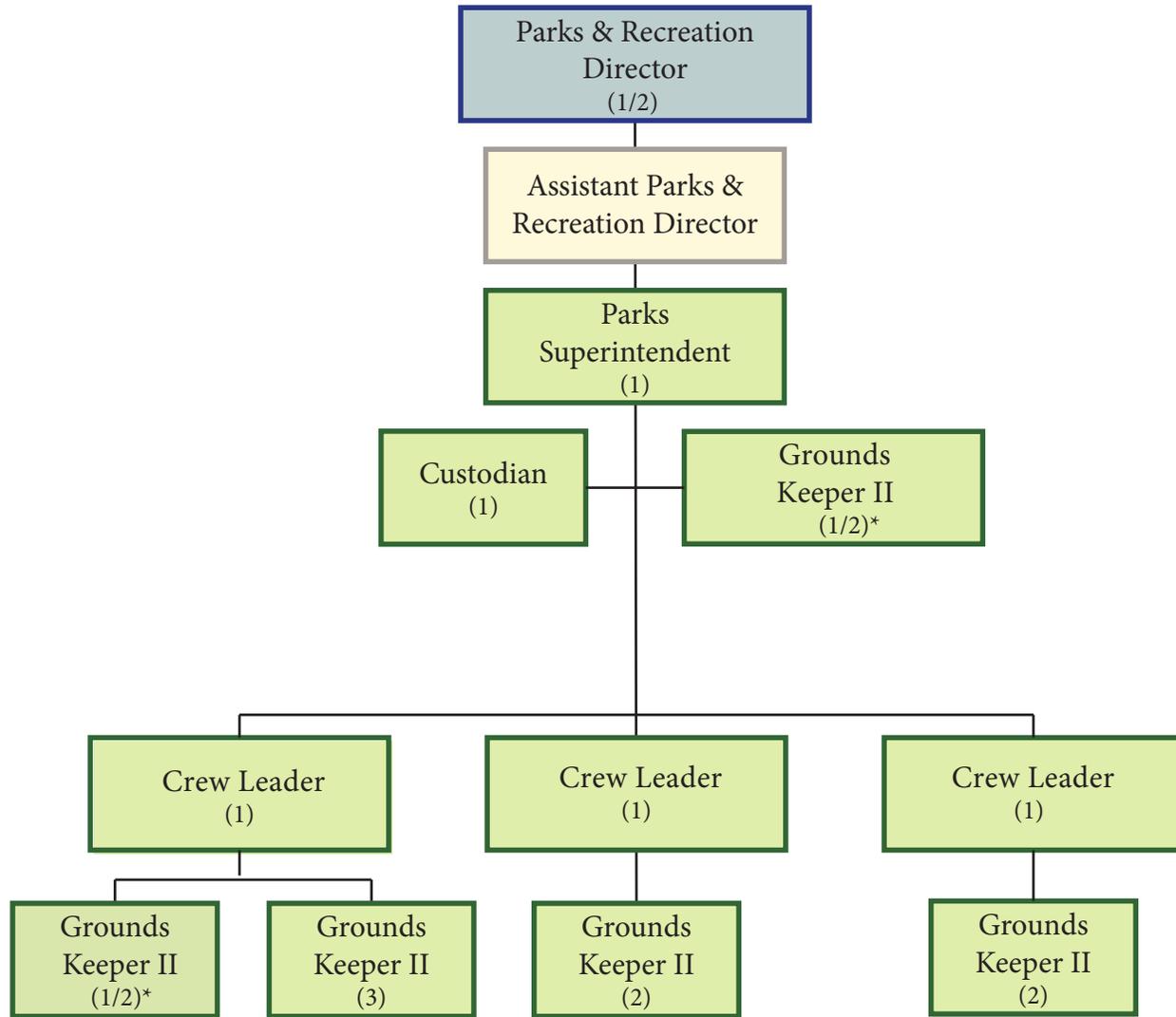
PARKS AND RECREATION

Lake Jackson

— TEXAS —



PARKS - 3500



- Position Funded by Department
- Position Funded by Multiple Departments
- Position Funded by Other Department
- * Floating Position (as needed)

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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	0.00	0.00	0.00	0.00
TOTAL FTEs	13.50	13.50	13.50	13.50

PROGRAM DESCRIPTION

The purpose of the Parks Department is to maintain and develop our City parks, parkways, landscaping projects, and green areas surrounding City building 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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality Of Life

OBJECTIVE: Provide Quality Parks & Recreation Opportunities

- Begin Construction on new (poured-in-place) Lake Jackson Skate Park- postponed due to pandemic
- Inspect all parks each month and do a formal playground inspection of each facility at minimum of 3 times per year

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Quality Of Life

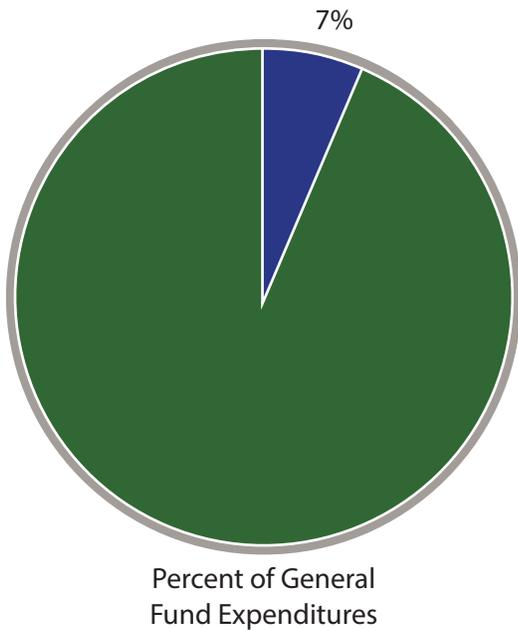
OBJECTIVE: Provide Quality Parks & Recreation Opportunities

• Resurface the parking lot at Jasmine Park.	Complete
• Inspect all parks each month and do a formal playground inspection of each facility at a minimum of 3 times each year.	Complete
• Contract additional mowing so that the Parks Maintenance Crews can improve the maintenance of the sports recreational facilities.	Complete
• Assume basic maintenance of the Creekside Development park property.	Complete
• Begin construction on new (poured-in-place) Lake Jackson Skatepark	Delayed
• Refurbish the Recreation Center Pool Slide	Complete

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Hazardous Trees Removed	25	40	85	40
Acres of Parks per 1,000 Population	60.35	60.35	60.35	60.35
Number of Trees Planted	300	150	130	150

BUDGET INFORMATION



Major Budget Changes

- Decrease Overtime by \$10,000
- Decrease Building Maintenance by \$1,000
- Decrease Parks Maintenance by \$20,000
- Increase Chemicals by \$3,000

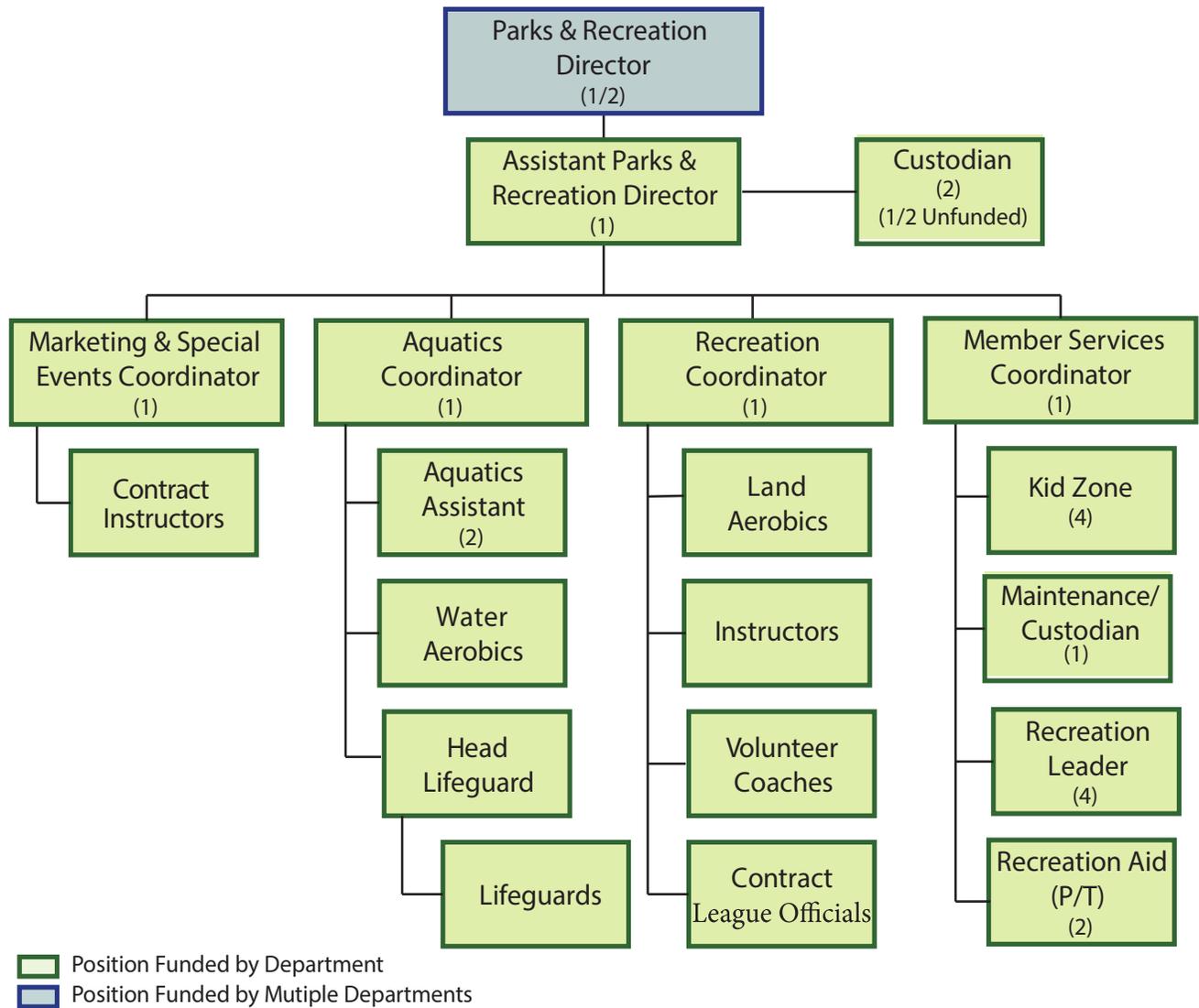
Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
MacLean Sportsplex	\$15,059	\$11,500	\$3,000	\$7,000
Misc. Park Use	14,072	15,000	5,500	10,000
General Resources	1,299,401	1,486,140	1,429,191	1,460,320
Total Resources	\$1,328,532	\$1,512,640	\$1,437,691	\$1,477,320

Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$543,913	\$598,800	\$564,271	\$587,000
Employee Benefits	199,304	238,500	203,090	233,500
Operating Expenses	550,680	625,920	620,910	607,400
Capital Outlay	0	0	0	0
Operating Transfers	34,635	49,420	49,420	49,420
Total Expenditures	\$1,328,532	\$1,512,640	\$1,437,691	\$1,477,320

<i>Expenditures - Details</i>	2018-19	2019-20	2019-20	2020-21
	Actual	Budget	Estimated	Proposed
Salaries & Wages				
Service/Maintenance	\$311,746	\$394,900	\$344,988	\$392,600
Management/Supervision	136,068	143,900	146,374	144,400
Temp/Seasonal	0	0	0	0
Overtime	57,223	60,000	50,000	50,000
Service/Maintenance	38,876	0	22,909	0
Subtotal	543,913	598,800	564,271	587,000
Employee Benefits				
Health	79,563	100,500	80,955	100,400
Life	800	800	842	800
Dental	5,813	6,400	5,377	6,100
Long Term Disability	1,839	2,500	2,008	2,400
CareHere Clinic	4,792	0	4,863	0
Social Security	35,913	45,800	38,441	44,900
Retirement	61,759	74,000	65,144	72,600
Workers Compensation	8,825	8,500	5,460	6,300
Subtotal	199,304	238,500	203,090	233,500
Operating Expenses				
Contract Mowing	345,077	420,000	420,000	420,000
Water & Sewer	2,250	2,250	2,250	2,250
Maintenance & Repair				
Pavilion	620	2,000	1,600	1,000
Parks	116,762	120,000	120,000	100,000
Vehicles	28,624	20,000	18,000	20,000
Equipment	1,025	800	800	800
Maintenance Contracts	900	900	900	900
Subtotal	147,931	143,700	141,300	122,700
Rentals - Equipment	215	2,000	0	1,000
Insurance				
Property	940	950	1,095	1,115
Liability	7,832	5,945	6,965	5,945
Subtotal	8,772	6,895	8,060	7,060
Communications	1,994	2,000	3,000	3,000
Training	1,740	2,100	1,185	2,000

PARKS - 3500

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Travel	984	1,250	0	1,000
Dues & Memberships	210	225	225	225
General Supplies				
Office	109	400	300	300
Wearing Apparel	4,330	5,200	4,500	5,200
Gasoline & Diesel	16,264	15,100	11,280	12,120
Fuel - CNG	1,907	2,700	3,810	4,745
Operating	11,443	10,000	12,000	10,000
Chemicals	2,935	7,000	7,000	10,000
Cleaning	4,444	5,000	6,000	5,800
Subtotal	41,432	45,400	44,890	48,165
Books & Periodicals	75	100	0	0
Subtotal	75	100	0	0
Operating Expenses Subtotal	550,680	625,920	620,910	607,400
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	34,635	49,420	49,420	49,420
Subtotal	34,635	49,420	49,420	49,420
Total Parks	\$1,328,532	\$1,512,640	\$1,437,691	\$1,477,320



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	3.00	4.00	6.00	5.00
Office/Clerical	5.00	5.00	5.00	5.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	5.50	5.50	5.50	5.50
Temporary/Seasonal	17.00	16.00	16.00	16.00
TOTAL FTEs	30.50	30.50	32.50	31.50

RECREATION - 3700

PROGRAM DESCRIPTION

The Recreation Department provides recreational, educational 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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality Of Life

OBJECTIVE: Improve Areas of Operations

- Expanded (non-sport) recreation programming for youth and adults to offer a more comprehensive schedule of programs.
- Complete the first phase of the Commission for Accreditation of Parks & Recreation Agencies (CAPRA) National Accreditation process by developing and submitting our department self assessment report
- Develop a Detailed Recreation Program Plan
- Develop (w/Engineering) an ADA Transition Plan Document for parks & facilities

Maintain a Well Managed City

OBJECTIVE: Provide Training Opportunities for Employees

- Provided 6-plus in-house trainings, and staff attended a wide variety of outside trainings including: NRPA, TRPS, TPPC, and TAAF

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Quality Of Life

OBJECTIVE: Provide Quality Parks and Recreation Opportunities

- | | |
|--------------------------------------------------------------------------------------------------------------------|----------|
| Refurbish the Recreation Center Pool Slide | Complete |
| Expand (non-sport) recreation programming for youth and adults to offer a more comprehensive schedule of programs. | Delayed |

Maintain a Well Managed City

OBJECTIVE: Improve Areas of Operations

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Complete the first phase of the Commission for Accreditation of Parks & Recreation Agencies (CAPRA) National Accreditation process by developing and submitting our department self assessment report | Delayed |
| Develop an detailed Marketing Plan for the Department | Complete |

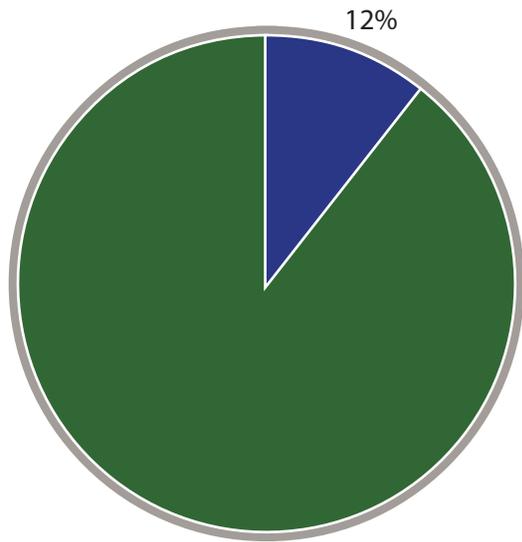
OBJECTIVE: Provide Training Opportunities for Employees

- | | |
|----------------------------------------------------------------------------------------------------------------------------------|-------------|
| Provided 6-plus in-house trainings, and staff attended a wide variety of outside trainings including: NRPA, TRPS, TPPC, and TAAF | In Progress |
|----------------------------------------------------------------------------------------------------------------------------------|-------------|

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Recreation Center Attendance	190,000	210,000	160,000	200,000
Recreation Center Memberships	8,000	8,000	7,000	8,000
Adult Programs Offered	2,100	2,100	1,700	2,100
Special Events Offered	27	27	20	27
Youth Programs Offered	400	400	300	400

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- Unfunded Custodian Position- \$43,000
- Decrease Overtime by \$5,000
- Decrease Building Maintenance by \$5,000
- Decrease Maintenance Contracts by \$3,810
- Decrease Training/Travel by \$3,300
- Decrease Capital Outlay by \$8,000

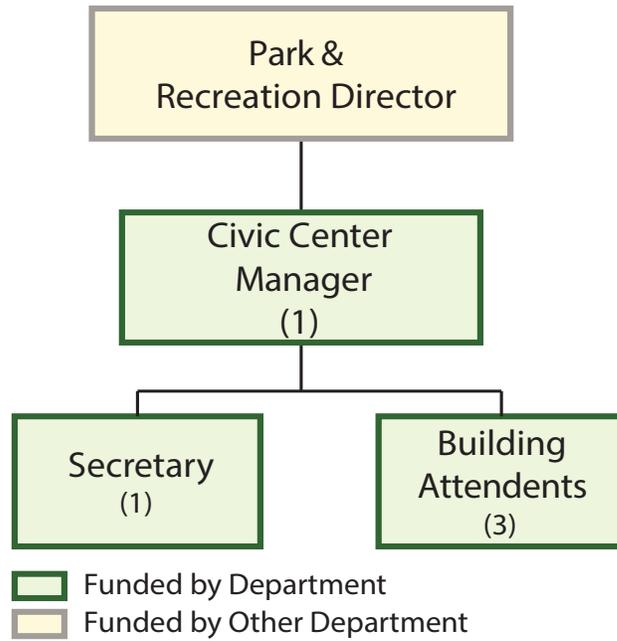
Resources	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Recreation Center	\$645,418	\$717,600	\$353,000	\$567,000
Outdoor Pool	6,171	6,300	1,500	3,000
Youth Athletics	31,554	25,000	12,230	15,000
Youth Programs	10	5,500	0	2,500
Adult Programs	15,095	19,000	1,500	10,000
Aquatics Programs	52,647	40,000	6,100	30,000
Special Events	41,941	30,000	33,600	15,000
Transfer from Econ. Dev.	350,000	350,000	350,000	350,000
General Resources	1,209,037	1,333,165	1,605,983	1,469,452
Total Resources	\$2,351,873	\$2,526,565	\$2,363,913	\$2,461,952

Expenditures	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$1,114,338	\$1,237,600	\$1,107,501	\$1,201,100
Employee Benefits	318,373	377,550	365,018	359,600
Operating Expenses	854,766	853,620	837,290	851,952
Capital Outlay	32,986	33,000	29,309	25,000
Operating Transfers	31,410	24,795	24,795	24,300
Total Expenditures	\$2,351,873	\$2,526,565	\$2,363,913	\$2,461,952

RECREATION - 3700

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$174,110	\$243,900	\$230,888	\$213,500
Office/Clerical	\$164,330	\$176,000	\$176,000	\$172,800
Management/Supervision	\$338,633	\$353,300	\$359,153	\$355,400
Temp/Seasonal	\$377,639	\$404,800	\$302,320	\$404,800
Overtime	\$27,232	\$30,000	\$25,000	\$25,000
Private Lessons	9,849	6,100	3,000	6,100
Contract Labor	22,545	23,500	11,140	23,500
Subtotal	1,114,338	1,237,600	1,107,501	1,201,100
Employee Benefits				
Health	119,970	160,100	140,000	152,400
Life	1,313	1,100	1,300	1,100
Dental	8,711	10,100	9,200	9,300
Long Term Disability	2,630	3,200	3,300	3,000
CareHere Clinic	7,185	0	8,100	0
Social Security	80,729	92,250	90,029	89,700
Retirement	85,550	99,300	102,300	94,800
Workers Compensation	12,285	11,500	10,789	9,300
Subtotal	318,373	377,550	365,018	359,600
Operating Expenses				
Contract Cleaning	46,760	0	0	0
Water & Sewer	51,000	51,000	51,000	51,000
Maintenance & Repair				
Facility	52,486	65,000	65,000	60,000
Buildings - Rec Center	0	0	0	0
Grounds	6,526	7,000	4,500	7,000
Heating & Air Conditioning	37,199	40,000	40,000	40,000
Pools	28,960	26,000	40,000	26,000
Equipment	980	1,000	1,000	0
Maintenance Contracts	41,832	50,810	53,428	47,000
Subtotal	\$115,497	\$124,810	\$138,928	\$120,000
Rental - Vehicle & Equipment	3,638	4,000	4,000	4,000
Insurance				
Property	117,637	118,850	131,350	133,315
Liability	5,810	5,870	7,930	5,870
Subtotal	123,447	124,720	139,280	139,185

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Communication	8,733	9,000	10,332	10,332
Advertising	26,543	27,000	27,000	27,000
Training	4,870	7,150	3,200	6,250
Travel	6,902	7,400	1,000	5,000
Dues & Memberships	2,120	2,300	2,110	2,300
General Supplies				
Office	12,478	9,000	9,000	9,000
Wearing Apparel	6,063	6,500	2,500	6,500
Gasoline & Diesel	1,052	1,000	515	530
CNG Fuel	713	900	345	390
Operating	24,324	31,100	29,013	30,800
Special Events	44,160	38,000	30,000	38,000
Aquatics	10,422	12,000	10,000	12,000
Chemicals	13,800	25,000	20,000	25,000
Resale Items	2,942	3,000	1,500	3,000
Cleaning	20,287	25,000	20,000	25,000
Program	14,013	16,000	8,902	13,000
Subtotal	150,254	167,500	131,775	163,220
Natural Gas	36,050	41,000	41,000	41,000
Electricity	226,466	222,740	222,665	222,665
Books & Periodicals	0	0	0	0
Subtotal	262,516	263,740	263,665	263,665
Operating Expenses Subtotal	854,766	853,620	837,290	851,952
Capital Outlay	32,986	33,000	29,309	25,000
Operating Transfers				
Equipment Replacement	31,410	24,795	24,795	24,300
Subtotal	31,410	24,795	24,795	24,300
Total Recreation	\$2,351,873	\$2,526,565	\$2,363,913	\$2,461,952



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	5.00	5.00	5.00	5.00

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, and two fountains, 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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality of Life

OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

- Concert Series (TBD)
- Festival of Lights (TBD)
- New Year's Eve (TBD)
- Concert Indoors (TBD)

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Quality of Life

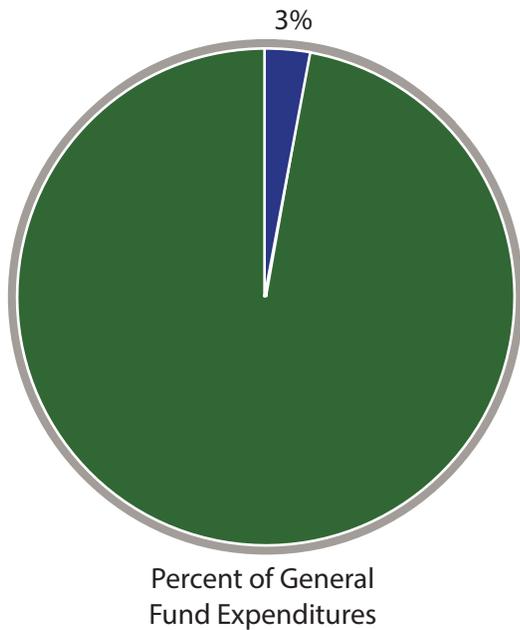
OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

• Halloween Bash on the Plaza	Complete
• Festival of Lights	Complete
• New Year's Eve Dance	Complete
• Senior Fest 2020	Cancelled
• Pirates Booty Dance	Complete
• 2020 Spring/Summer Concert Series	Cancelled
• July 4th Festivities	Cancelled
• Salsa Festival	Cancelled

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Estimate	FY 20-21 Target
Number of Civic Center Rentals	912	930	700	750
Number of Days with Customers (Civic)	340	345	275	300
Number of Jasmine Hall Events	215	220	190	190
Number of Days with Customers (Jasmine)	215	220	190	190

BUDGET INFORMATION



Major Budget Changes

- Decrease Overtime by \$1,000
- Decrease Building Maintenance by \$5,000
- Decrease Operations by \$1,500

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Civic Center Rental	\$248,081	\$210,700	\$104,575	\$161,675
Jasmine Hall Rental	22,012	20,000	9,000	10,000
General Resources	421,353	442,136	505,899	490,265
Total Resources	\$691,446	\$672,836	\$619,474	\$661,940

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Salaries & Wages	\$223,896	\$229,600	\$228,665	\$229,400
Employee Benefits	86,282	91,900	89,922	91,500
Operating Expenses	355,328	345,246	294,797	334,950
Capital Outlay	19,850	0	0	0
Operating Transfers	6,090	6,090	6,090	6,090
Total Expenditures	\$691,446	\$672,836	\$619,474	\$661,940

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Salaries & Wages				
Service/Maintenance	\$84,641	\$92,300	\$93,010	\$92,600
Office/Clerical	\$45,047	\$45,500	\$48,625	\$45,600
Management/Supervision	\$79,229	\$78,300	\$79,830	\$78,700
Overtime	\$8,523	\$10,000	\$6,000	\$9,000
Contract Labor	\$6,456	\$3,500	\$1,200	\$3,500
Subtotal	223,896	229,600	228,665	229,400
Employee Benefits				
Health	32,784	37,200	34,584	37,200
Life	347	300	357	300
Dental	2,429	2,400	2,283	2,300
Long Term Disability	842	900	897	900
CareHere Clinic	2,003	0	2,065	0
Social Security	15,972	17,300	16,720	17,300
Retirement	26,594	28,000	27,573	27,900
Tuition reimbursement	2,507	3,500	3,500	3,500
Workers Compensation	2,804	2,300	1,943	2,100
Subtotal	86,282	91,900	89,922	91,500
Operating Expenses				
Cleaning				
Public Areas	30,434	5,000	4,000	5,000
Rental Rooms	50,090	50,000	30,000	50,000
Subtotal	80,524	55,000	34,000	55,000
Water & Sewer	18,700	18,700	18,700	18,700
Maintenance & Repair				
Building - Civic Center	200	0	0	0
Building - Jasmine Hall	110	0	0	0
Building - Combined	68,069	75,000	64,500	69,500
Heating & Air Conditioning	19,347	21,000	21,000	21,000
Vehicles & Equipment	285	300	300	300
Maintenance Contract	2,442	3,100	2,327	2,700
Subtotal	90,453	99,400	88,127	93,500
Rental - Vehicle & Equipment	1,718	1,800	1,800	1,800
Insurance				
Property	46,451	46,930	50,250	51,000
Liability	962	975	1,295	975
Subtotal	47,413	47,905	51,545	51,975

CIVIC CENTER - 4500

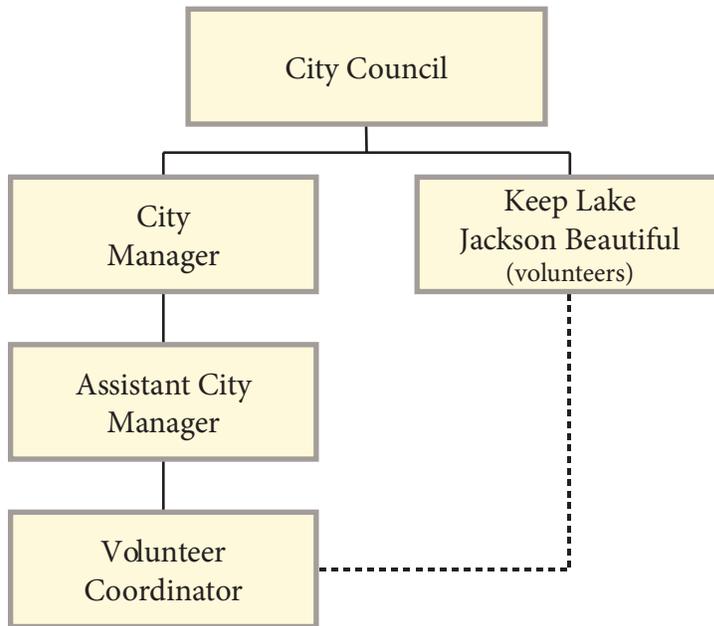
	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Operating Expenses (Cont.)				
Communications	3,627	4,000	4,000	4,000
Advertising	16,380	16,000	10,000	16,000
Training	300	300	0	0
Travel	590	600	0	0
Dues & Memberships	0	100	0	0
General Supplies				
Office	3,246	5,000	4,000	5,000
Wearing Apparel	904	900	900	900
Gasoline & Diesel	64	350	25	25
Fuel - CNG	83	0	295	330
Operating	25,527	27,500	26,010	25,850
Miscellaneous	6,252	4,500	3,000	4,500
Cleaning	21,480	20,000	15,000	20,000
Subtotal	57,556	58,250	49,230	56,605
Natural Gas	1,117	1,740	1,740	1,740
Electricity	36,950	41,451	35,655	35,630
Subtotal	38,067	43,191	37,395	37,370
Operating Expenses Subtotal	355,328	345,246	294,797	334,950
Capital Outlay	19,850	0	0	0
Operating Transfers				
Equipment Replacement	6,090	6,090	6,090	6,090
Subtotal	6,090	6,090	6,090	6,090
Total Civic Center	\$691,446	\$672,836	\$619,474	\$661,940

MISCELLANEOUS

Lake Jackson

— TEXAS —





Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	0.00	0.00	0.00	0.00

PROGRAM DESCRIPTION

"The mission of Keep Lake Jackson Beautiful is to improve the quality of life by enhancing the community environment". Keep Lake Jackson Beautiful is charged with the restoration, preservation and enhancement of the scenic beauty in the City of Lake Jackson. Budgeted monies include funds for education and public awareness programs targeted at all ages and businesses in our community. Through litter prevention programs, beautification projects, and review of city ordinances these dedicated volunteers have helped bring in over \$2,000,000 worth of landscaping awards to the City of Lake Jackson. Keep Lake Jackson's entry sign was dedicated to the City of Lake Jackson by the volunteers. The highway has now also been branded with the city logo to let visitors know that they are in the "City of Enchantment".

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

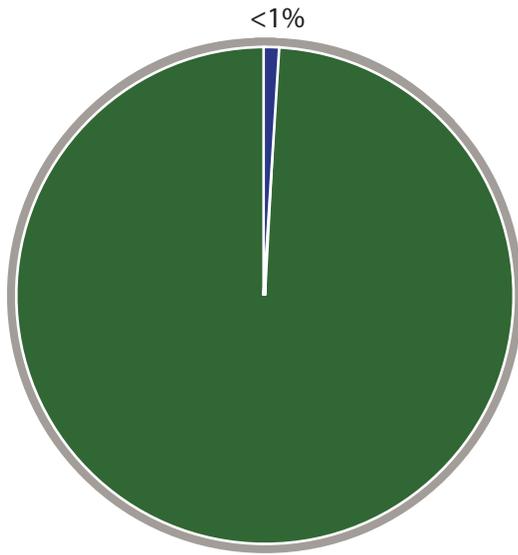
Enhance Communication
OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology
<ul style="list-style-type: none"> • Continue Partnership with community organization, companies, and volunteers. Continue to seek new partners. • Continue with Landscape maintenance and tree planting projects • Continue research of "special item" collection and recycling (textiles, batteries, guitar strings, crayons, etc.) • Celebrate 40th Anniversary of Keep Lake Jackson Beautiful • Continue working with TX Dot to complete the Governors Community Achievement Project and Plan Dedication • City Entry Sign - Continue the landscaping work around the city sign and change the lights • Continue the maintenance of Xeriscape park and Ballard Butterfly Garden

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Communication
OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology
<ul style="list-style-type: none"> • Continue partnerships & seek new partnerships with community organization, companies and volunteers. • Continue with landscape maintenance and tree planting projects • Certify the Xeriscape Park and Ballard Butterfly Garden as Monarch Way Stations • Research "special item" for collection and recycling (textiles, batteries, Christmas lights, etc.) • Continue working with TX Dot to complete the Governors Community Achievement Award Project • Celebrate Charlie Chipper "25th" Birthday

BUDGET INFORMATION

Major Budget Changes



Percent of General Fund Expenditures

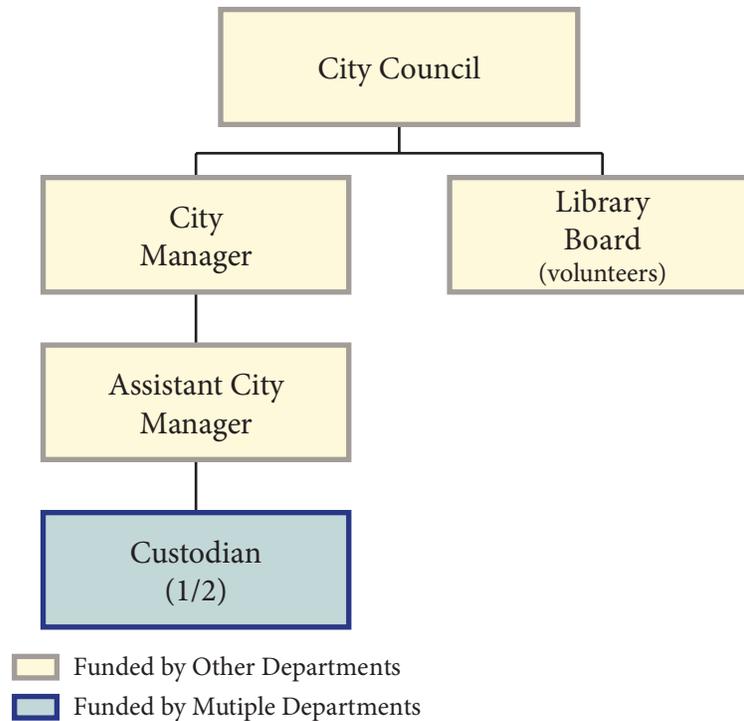
- Decrease Programs by \$10,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$37,987	\$60,000	\$28,050	\$50,000
Total Resources	\$37,987	\$60,000	\$28,050	\$50,000
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses	\$37,987	\$60,000	\$28,050	\$50,000
Total Expenditures	\$37,987	\$60,000	\$28,050	\$50,000

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses				
Plantings	\$18,526	\$27,500	\$13,000	\$20,500
Advertising	3,541	4,000	1,000	3,000
Training	3,483	3,500	2,000	3,500
Travel	3,558	3,200	2,000	3,200
Other Purchased Services				
Dues & Memberships	315	700	700	700
Arbor Day	1,585	2,000	1,100	2,000
Clean Up Day	546	2,000	300	2,000
Subtotal	2,446	4,700	2,100	4,700
General Office Supplies				
T-Shirts	2,595	3,000	1,000	3,000
Costumes	-621	500	50	500
Awards	246	1,500	400	1,500
Operating	1,355	4,600	4,500	3,600
Composting	0	0	0	0
Education Program	2,858	5,000	2,000	4,000
Composting	0	2,500	0	2,500
Subtotal	6,433	17,100	7,950	15,100
Total KLJB	\$37,987	\$60,000	\$28,050	\$50,000



Keep Texas Beautiful Day at the Capital

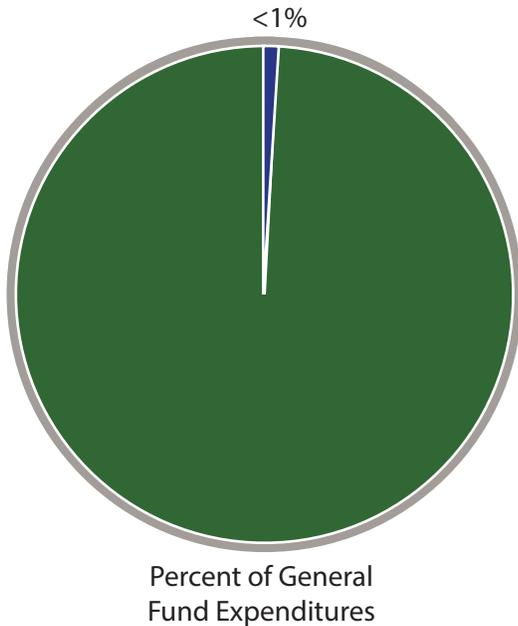


Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.50	0.50	0.50	0.50

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.

BUDGET INFORMATION



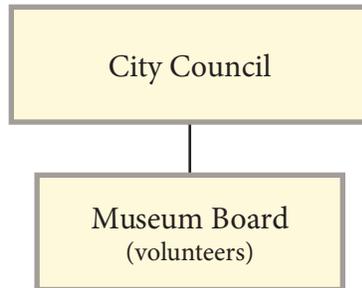
Major Budget Changes

- Increase Operating Supplies by \$1,000
- Increase Property Insurance by \$3,295

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$180,440	\$147,690	\$120,817	\$152,925
Total Resources	\$180,440	\$147,690	\$120,817	\$152,925
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$20,344	\$20,300	\$20,325	\$19,800
Employee Benefits	8,373	8,500	8,382	8,300
Operating Expenses	151,723	118,890	92,110	124,825
Total Expenditures	\$180,440	\$147,690	\$120,817	\$152,925

<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$20,144	\$20,300	\$20,325	\$19,800
Overtime	200	0	0	0
Subtotal	20,344	20,300	20,325	19,800
Employee Benefits				
Health	3,460	3,700	3,485	3,700
Life	35	0	36	0
Dental	249	200	228	200
Long Term Disability	80	100	82	100
CareHere Clinic	205	0	206	0
Social Security	1,488	1,600	1,486	1,500
Retirement	2,489	2,500	2,486	2,400
Workers Compensation	367	400	373	400
Subtotal	8,373	8,500	8,382	8,300
Operating Expenses				
Contract Cleaning	23,242	10,820	12,000	13,200
Water & Sewer	1,700	1,700	1,700	1,700
Maintenance & Repair				
Library Building	33,107	10,000	9,000	9,000
Heating & Air Conditioning	1,212	2,000	4,500	3,000
Furniture & Fixtures	0	3,000	2,900	2,500
Subtotal	34,319	15,000	16,400	14,500
Insurance				
Property	30,405	30,720	33,510	34,015
Liability	87	90	80	90
Subtotal	30,492	30,810	33,590	34,105
Communications	1,859	1,860	1,100	1,000
General Supplies				
Operating	2,218	1,000	4,300	2,000
Cleaning	0	0	0	0
Subtotal	2,218	1,000	4,300	2,000
Electricity & Natural Gas	22,596	22,400	23,020	23,020
Books & Periodicals	35,297	35,300	0	35,300
Subtotal	57,893	57,700	23,020	58,320
Operating Expenses Subtotal	151,723	118,890	92,110	124,825
Total Library	\$180,440	\$147,690	\$120,817	\$152,925

MUSEUM - 4300

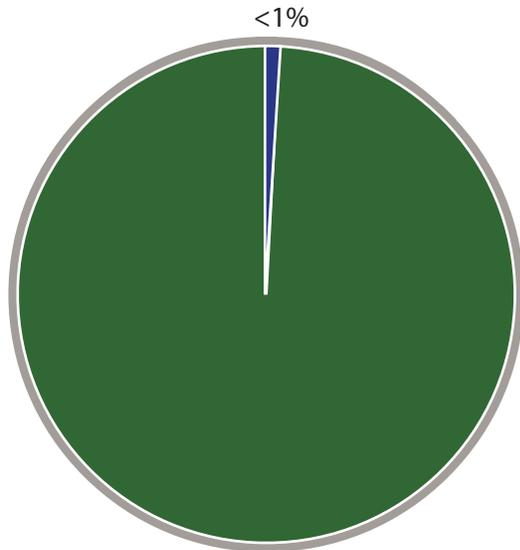


Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

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.

BUDGET INFORMATION



Major Budget Changes

- Increase in Property & Liability Insurance by \$2,915
- Decrease Building Maintenance by \$1,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
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General Resources	\$63,835	\$69,355	\$70,600	\$70,755
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Total Resources	\$63,835	\$69,355	\$70,600	\$70,755
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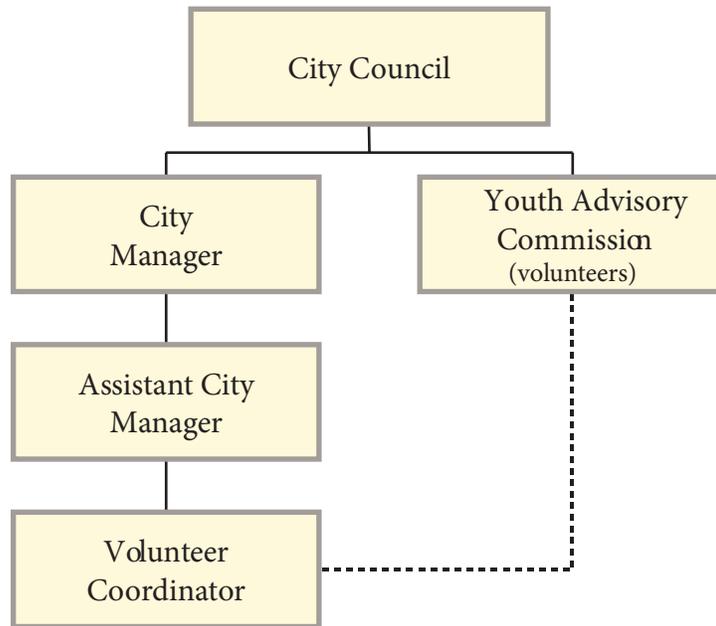
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
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Operating Expenses	\$63,835	\$69,355	\$70,600	\$70,755
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Total Expenditures	\$63,835	\$69,355	\$70,600	\$70,755
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MUSEUM - 4300

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses				
Contract Cleaning	\$5,281	\$7,300	\$7,300	\$7,300
Water & Sewer	2,300	2,300	2,300	2,300
Maintenance & Repair				
Museum Building	15,624	15,000	15,000	14,000
Air Conditioning	1,105	2,000	2,000	2,000
Maintenance Contract	964	1,725	1,780	1,780
Subtotal	17,693	18,725	18,780	17,780
Property Insurance	24,378	24,630	26,870	27,275
Communications	3,160	4,000	4,000	4,000
General Supplies				
Operating	55	1,000	250	1,000
Cleaning	0	0	0	0
Subtotal	55	1,000	250	1,000
Electricity & Natural Gas	10,968	11,400	11,100	11,100
Total Museum	\$63,835	\$69,355	\$70,600	\$70,755



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	0.00	0.00	0.00	0.00

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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality of Life

OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology

- Continue helping Military MOMS with collections & packing boxes to ship over seas
- Continue working with KLJB on planting projects and cleanups
- Recruit new YAC Members at Rasco with 6th graders – use Power Point Presentation
- Paint Out Graffiti – any graffiti found in City do a “paint out project”

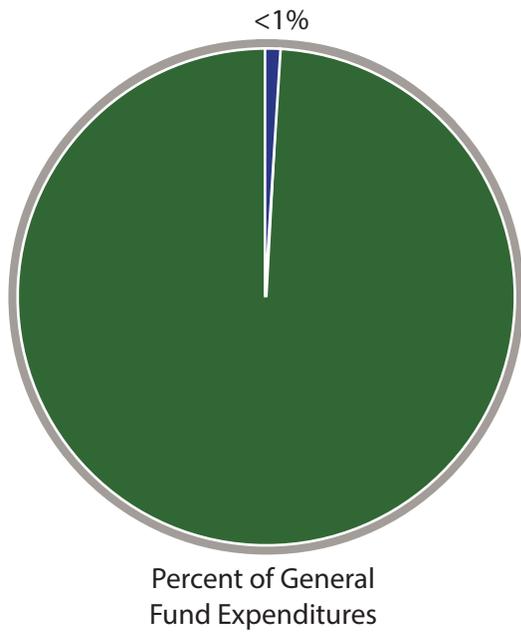
FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Enhance Quality of Life

OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology

- Collected supplies and packed Christmas boxes with Military Moms. Collected \$1,000 for new computer for their office.
- Worked with KLJB to remove the old landscaping in front of the Police Department. Helped plant 20 new trees in projects around the City.
- Recruited 20 new YAC members at Lake Jackson Intermediate at Meet the Teacher night.
- Worked with the Seniors Commission at Sr. Fest to serve brunch and greet guest.

BUDGET INFORMATION



Major Budget Changes

- No Major Budget Changes

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$11,912	\$16,000	\$11,600	\$16,000
Total Resources	\$11,912	\$16,000	\$11,600	\$16,000

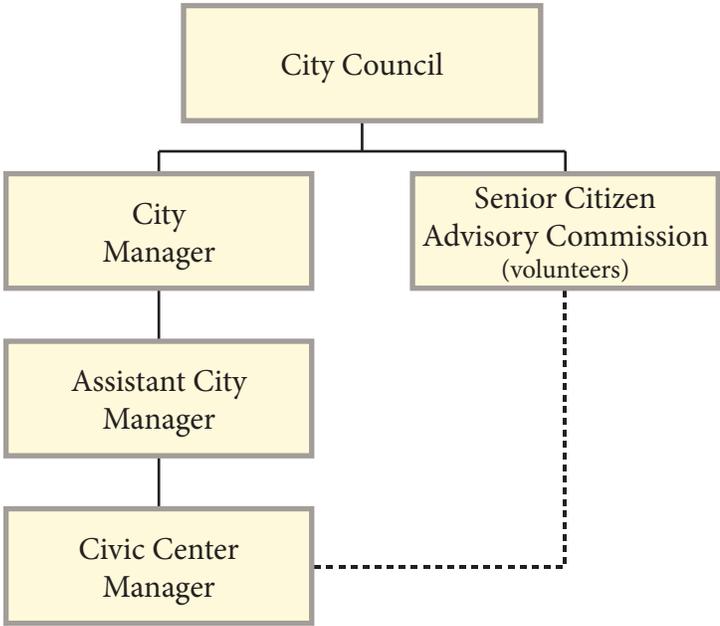
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses	\$11,912	\$16,000	\$11,600	\$16,000
Total Expenditures	\$11,912	\$16,000	\$11,600	\$16,000

YOUTH ADVISORY COMMISSION - 4400

<i>Expenditures - Details</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses				
Advertising	\$0	\$500	\$0	\$500
Training	3,850	4,000	2,200	4,000
Travel	202	2,000	3,000	2,000
General Supplies				
T-Shirts	1,139	1,000	300	1,000
Operating	1,698	1,500	600	1,500
Program	5,023	7,000	5,500	7,000
Subtotal	7,860	9,500	6,400	9,500
Total Youth Advisory	\$11,912	\$16,000	\$11,600	\$16,000

Youth Advisory Commission (YAC) Members Volunteering at Snowland



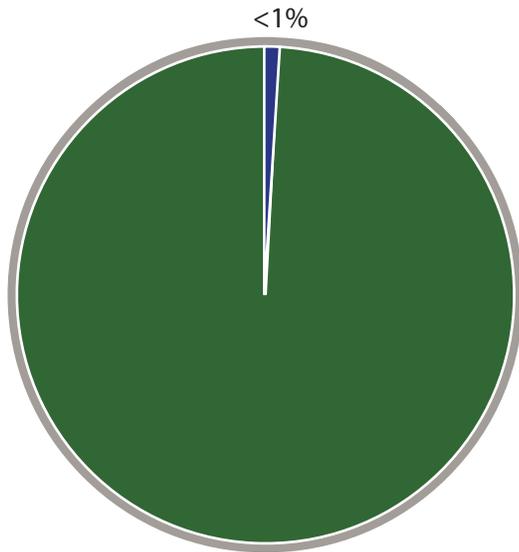


Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

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.

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- Decrease Operating Expenses by \$2,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
General Resources	\$23,694	\$25,000	\$16,000	\$23,000
Total Resources	\$23,694	\$25,000	\$16,000	\$23,000

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses	\$23,694	\$25,000	\$16,000	\$23,000
Total Expenditures	\$23,694	\$25,000	\$16,000	\$23,000

<i>Expenditures - Details</i>	2018-19	2019-20	2019-20	2020-21
	Actual	Budget	Estimated	Proposed
Operating Expenses				
Programs	\$23,694	\$25,000	\$16,000	\$23,000
Subtotal	23,694	25,000	16,000	23,000
Total Senior Advisory	\$23,694	\$25,000	\$16,000	\$23,000

Booth for the Lake Jackson Fire Marshal's Office at Senior Fest



GENERAL DEBT SERVICE FUND

Lake Jackson

— TEXAS —



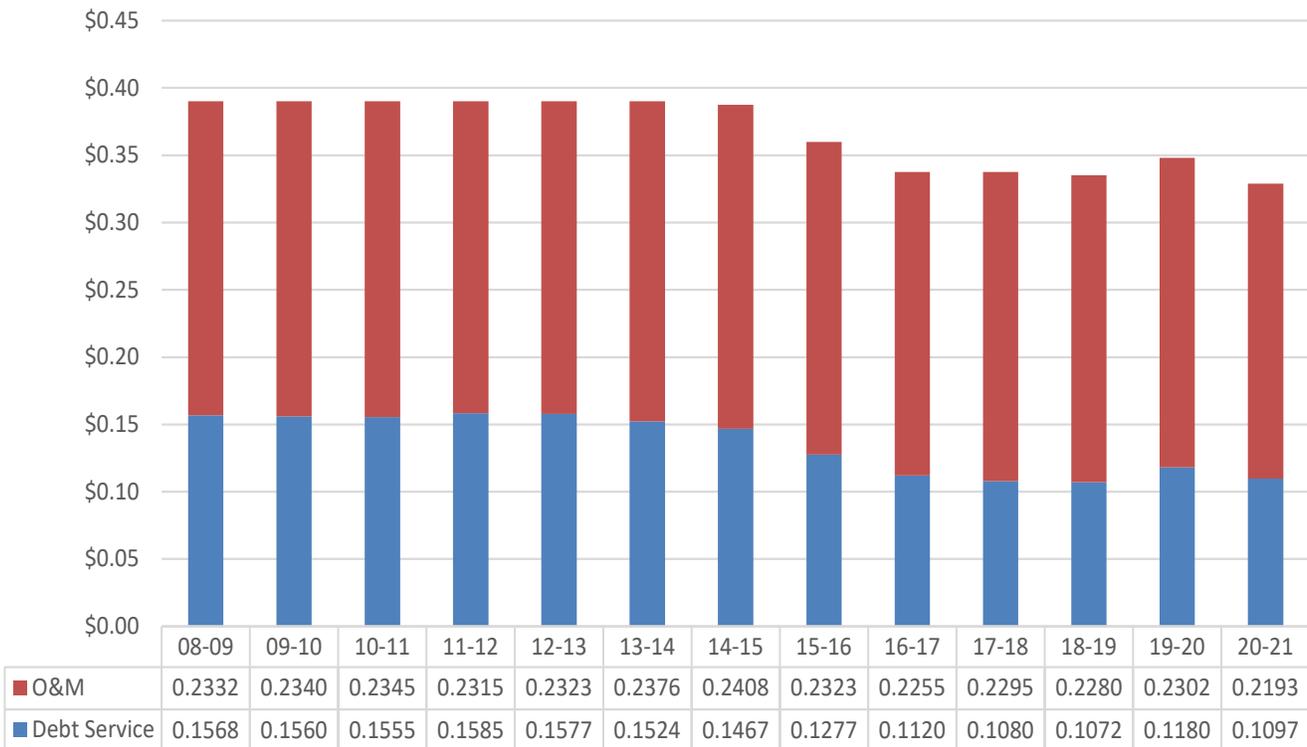
GENERAL DEBT SERVICE FUND

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 \$0.1295 or about \$1.37 below the City’s legal limit imposed by the City Charter and Attorney General.

Historical Tax Rate Distribution



GENERAL DEBT SERVICE FUND

RESOURCES	ACTUAL 2018-2019	BUDGET 2019-2020	ESTIMATED 2019-2020	PROPOSED 2020-2021
Fund Balance	\$ 749,331	\$ 764,772	\$ 764,772	\$ 764,772
Revenues				
Ad Valorem Taxes	\$ 2,446,243	\$ 2,779,889	\$ 2,779,889	\$ 2,781,518
Interest Income	21,976	10,000	10,000	8,500
Bond Proceeds	192,162			
	<u>\$ 2,660,380</u>	<u>\$ 2,789,889</u>	<u>\$ 2,789,889</u>	<u>\$ 2,790,018</u>
Total Resources	\$ 3,409,711	\$ 3,554,661	\$ 3,554,661	\$ 3,554,790
EXPENDITURES	ACTUAL 2018-2019	BUDGET 2019-2020	ESTIMATED 2019-2020	PROPOSED 2020-2021
Principal	\$ 1,685,000	\$ 1,995,000	\$ 1,995,000	\$ 2,066,933
Interest	767,641	784,889	784,889	714,585
Paying Agent Fees	192,298	10,000	10,000	8,500
	<u>\$ 2,644,939</u>	<u>\$ 2,789,889</u>	<u>\$ 2,789,889</u>	<u>\$ 2,790,018</u>
Total Expenditures	\$ 2,644,939	\$ 2,789,889	\$ 2,789,889	\$ 2,790,018
Ending Fund Balance	\$ 764,772	\$ 764,772	\$ 764,772	\$ 764,772

ESTIMATED TAX COLLECTION & DISTRIBUTION

ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION FISCAL YEAR 2020 - 2021

Assessed Valuation for 2020 as of 7-15-2020	\$ 2,367,106,884
Gain (Loss) in Value	140,178,804
Anticipated Assessed Valuation for 2021	2,507,285,688
Tax Rate Per \$100 Valuation	0.328977
Revenue from fiscal year 2021 Tax Roll1	8,248,393
Estimated Collections	101.15%
TOTAL FUNDS AVAILABLE	\$ 8,343,249

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
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	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,294,193	94.611%
2019	* 2,367,106,884	0.3482	8,242,266	7,804,010	94.683%
2020	** 2,507,285,688	0.3290			

* Tax collections as of May31, 2019

** Projected per appraisal district certificate of estimated value.

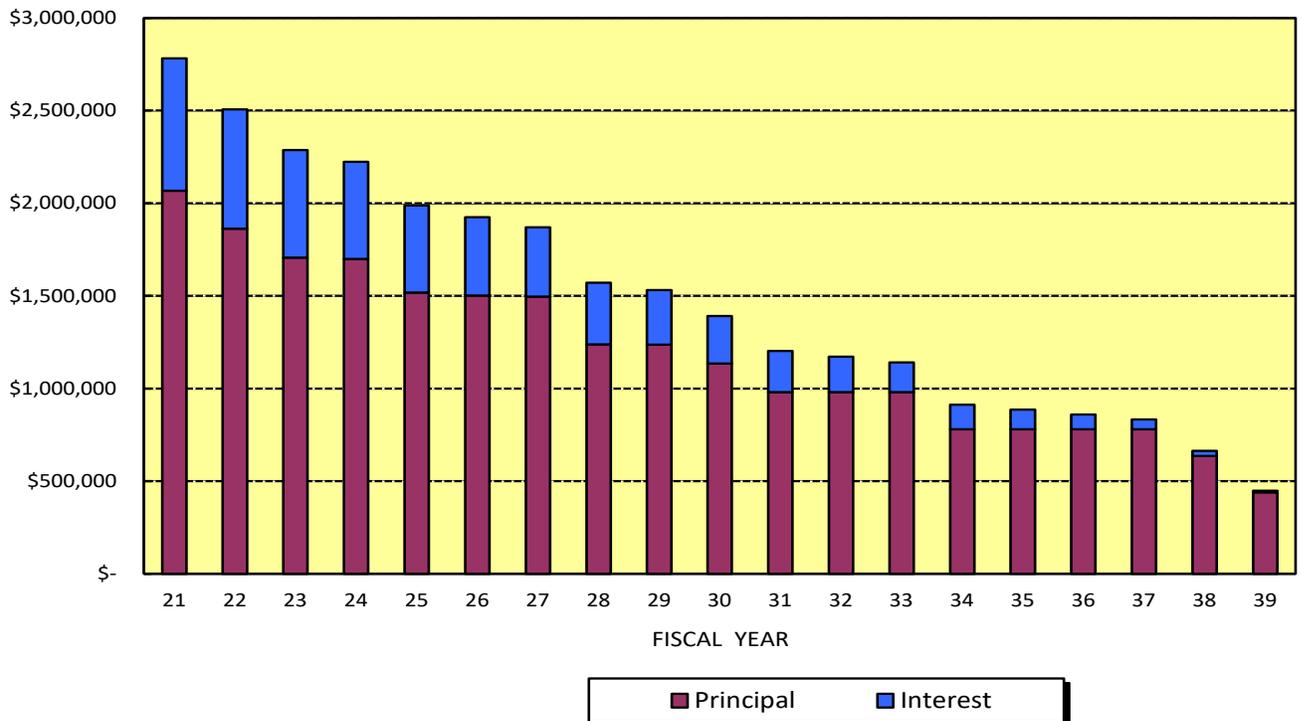
PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2019 -2020	PROPOSED TAX RATE 2020 -21	PROPOSED AMOUNT 2020 -21	%
General Fund	0.230169	0.219301	\$5,561,731	66.66%
General Debt Service Fund	0.118031	0.109676	2,781,518	33.34%
TOTAL	\$0.3482	0.328977	\$8,343,249	100.00%

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

CURRENTLY OUTSTANDING BONDS			
DATE	PRINCIPAL	INTEREST	TOTAL
2020 - 21	2,066,933	714,585	2,781,518
2021 - 22	1,863,466	643,579	2,507,045
2022 - 23	1,706,534	581,104	2,287,638
2023 - 24	1,699,601	524,062	2,223,663
2024 - 25	1,517,874	470,849	1,988,723
2025 - 26	1,501,811	422,338	1,924,149
2026 - 27	1,495,748	374,884	1,870,632
2027- 28	1,238,784	332,146	1,570,930
2028- 29	1,237,162	293,971	1,531,133
2029- 30	1,135,000	256,254	1,391,254
2030- 31	980,000	222,613	1,202,613
2031- 32	980,000	191,968	1,171,968
2032- 33	980,000	160,578	1,140,578
2033- 34	780,000	131,811	911,811
2034- 35	780,000	105,669	885,669
2035- 36	780,000	79,331	859,331
2036- 37	780,000	52,750	832,750
2037- 38	635,000	27,919	662,919
2038- 39	440,000	8,250	448,250
TOTAL	22,597,913	5,594,661	28,192,574

GENERAL DEBT SERVICE FUND LONG - TERM DEBT SCHEDULE



GENERAL DEBT SCHEDULE OF BONDS OUTSTANDING

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

GENERAL OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/20	2020-21 PRINCIPAL DUE	2020-21 INTEREST DUE	2020-21 TOTAL DUE
G.O. 2010	3,000,000	3.60	2030	1,500,000	150,000	57,376	207,376
G.O. 2011 Ref.	3,360,000	3.81	2022	470,000	320,000	12,400	332,400
G.O. 2013	4,000,000	2.22	2033	2,600,000	200,000	62,000	262,000
G.O. 2015 Ref	5,427,913	1.94	2029	3,562,913	571,933	95,975	667,908
G.O. 2016	3,000,000	2.22	2037	2,515,000	150,000	62,826	212,826
G.O. 2017	4,000,000	2.66	2038	3,535,000	200,000	107,686	307,686
G.O. 2018	9,000,000	3.37	2039	8,415,000	475,000	316,325	791,325
TOTAL ALL ISSUES				\$22,597,913	\$2,066,933	\$714,588	\$2,781,521

GENERAL DEBT OF BONDS OUTSTANDING DESCRIPTIONS

Bond Ratings : Moody's - Aa1, S&P's - AA+

REFUNDING BONDS - Series 2009 refunded the following:

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.

REFUNDING BONDS - Series 2015 refunded the following:

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

\$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 originally funded

\$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

General Obligation Bond 2009 - \$2,400,000 Advanced refunded, originally funded

For reconstruction of streets, water, sewer & 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

REFUNDING BONDS - Series 2011 refunded the following:

General Obligation Bond Series 2001 - originally funded

Humane Facility, two bays at Fire station 2, reconstruction of Magnolia from Hwy 332 to Acacia

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

For the replacement of the remainder of the paving on Magnolia, Laurel, Gardenia, Chinaberry,

General Obligation Bond 2016 - \$3,000,000

Projects include Plantation Dr. Bridge, Willow/Blossom Drainage, Circle Way / Oak Dr Traffic

General Obligation Bond 2017 - \$4,000,000

Projects include Woodland Park infrastructure improvements and Phase 4 Downtown engineering

General Obligation Bond 2018 - \$9,000,000

Projects include Phase 4 of the Downtown revitalization (N. Parking Place, Circle Way from Oak Dr. to That Way, and That Way from Circle Way to Oyster Creek Drive.)

DEBT PLANNING & ADMINISTRATION

The City's goal in planning the issuance of debt is to time it so that there is a minimal impact on the tax rate. This is demonstrated by the implementation plan for the \$16.0 million bond program that was approved by the voters in May 2016. To minimize the impact on the tax rate and to plan the approved projects in a logical manner, the City sold the first \$3.0 million in the fall of 2016—within the FY 16-17 Budget. The following fiscal year (FY 17-18) the City sold \$4.0 million. Finally, in FY 18-19 the remaining \$9 million was sold.

We concluded our 20-year update to the Master Plan in June, 2016 and our Parks Master Plan. The planned facility assessments will be instrumental in determining the next possible bond issue to be considered in 2020/2021.

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 maintenance and operations (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 : An increase in taxable values of 2.0% per year
 A \$9.8 million bond issue in December of 2021, 2023 and 2025
 Interest rate on those bonds assumed to be 3.5%

	2019-20 PROJECTED	2020-21 PROJECTED	2021-22 PROJECTED	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
GENERAL FUND TAX RATE	0.2315	0.2193	0.2186	0.2179	0.2179	0.2166	0.2179	0.2164
DEBT SERV TAX RATE	0.1167	0.1097	0.1114	0.1196	0.1271	0.1334	0.1396	0.1511
DEBT SERVICE RATE INCR (DECR) YR TO YR	0.3482	0.3290	0.3300	0.3375	0.3450	0.3500	0.3575	0.3675
DEBT SERVICE RATE INCR (DECR) OVER CURRENT	0.0095	-0.0070	0.0017	0.0082	0.0075	0.0063	0.0062	0.0115
DEBT SERVICE RATE INCR (DECR) OVER CURRENT	0	0	-0.0017	0.01	0.0175	0.0237	0.0299	0.0414
TOTAL TAX RATE	0.3482	0.3290	0.3300	0.3375	0.3450	0.3500	0.3575	0.3675

This past summer the City convened a bond task force comprised of citizen volunteers to examine the possibilities and select projects to be placed on the ballot in May 2020 for voter approval. Because of the Pandemic the election was postponed. If life returns closer to normal we will consider placing these projects on the ballot for the May 2021 election. This spreadsheet reflects the potential tax rate impact of a series of three \$9.8 million issues over 6 years based on the assumptions above. This spreadsheet indicates the tax rate would likely increase 3.9 cents. For every \$100,000 of home value, this is equivalent to \$39 /year.

UTILITY FUND

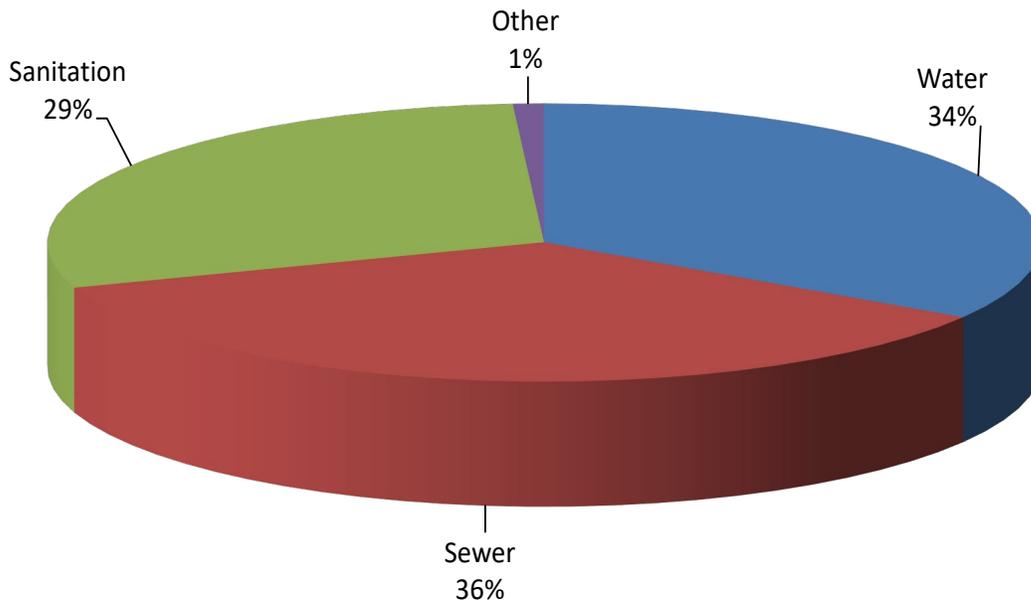
Lake Jackson

— TEXAS —

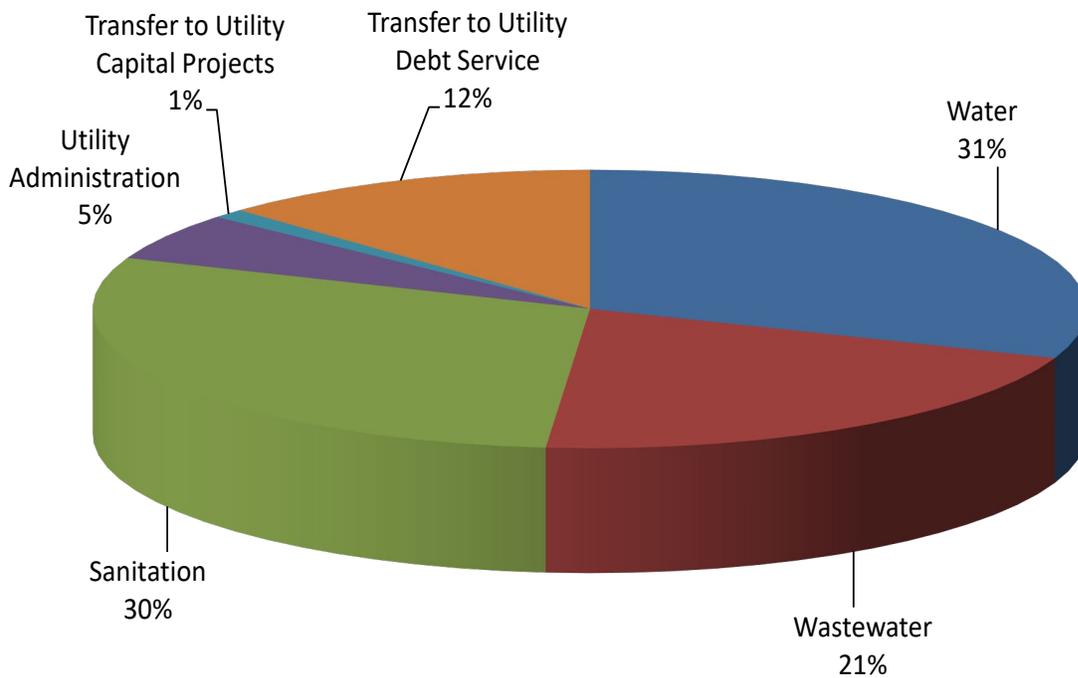


UTILITY FUND REVENUES VS EXPENDITURES

FY 2020-21 Revenues



FY 2020-21 Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Plumbing Fees	\$38,875	\$16,000	\$20,000	\$20,000
Tap Fees	42,355	50,000	30,000	30,000
Administrative Fees	192,779	200,300	150,000	200,000
Water Sales	5,026,524	5,041,098	4,842,530	4,921,575
Senior Discount	(250,114)	(250,000)	(250,000)	(250,000)
Sewer Sales	5,251,862	5,238,210	5,155,000	5,149,876
Sanitation Sales	4,144,384	4,216,105	3,855,760	4,233,361
Other Revenues	80,471	86,003	80,003	86,003
Interest	137,925	74,876	75,000	60,000
<i>Total Resources</i>	\$14,665,061	\$14,672,592	\$13,958,293	\$14,450,815
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Non-Departmental	\$2,992,763	\$3,343,567	\$2,693,567	\$3,005,000
Water	3,701,982	4,053,925	3,831,303	4,145,200
Wastewater	2,524,062	2,712,165	2,555,260	2,684,935
Sanitation	3,743,309	3,822,630	3,785,243	3,818,435
Utility Administration	704,835	740,305	745,190	797,245
<i>Total Expenditures</i>	\$13,666,951	\$14,672,592	\$13,610,563	\$14,450,815

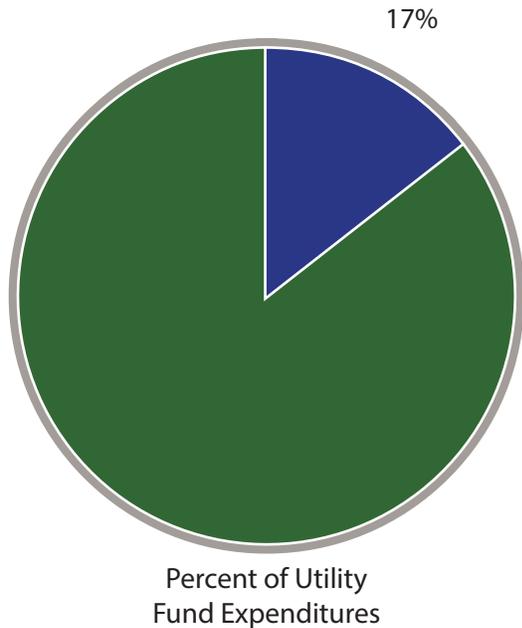
UTILITY FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Plumbing Fees	\$38,875	\$16,000	\$20,000	\$20,000
Tap Fees	42,355	50,000	30,000	30,000
Administrative Fees				
Late Payment Penalties	192,779	200,000	150,000	200,000
Transfer Fees	0	300	0	0
	192,779	200,300	150,000	200,000
Water Sales				
Water Fees	4,916,045	4,927,568	4,732,000	4,811,045
Brazoria Co. Conservation District	21,929	25,000	22,000	22,000
City Water Usage	88,550	88,530	88,530	88,530
	5,026,524	5,041,098	4,842,530	4,921,575
Senior Discount	(250,114)	(250,000)	(250,000)	(250,000)
Sewer Sales				
Sewer Fees	5,181,862	5,168,210	5,085,000	5,079,876
Reclaimed Water	70,000	70,000	70,000	70,000
	5,251,862	5,238,210	5,155,000	5,149,876
Sanitation Sales				
Residential Fees	1,746,466	1,784,160	1,614,000	1,794,780
Household Recycling	251,652	302,400	273,900	304,200
Commercial Garbage	848,145	814,164	711,860	815,000
Apartment Garbage Fee	723,224	739,789	675,000	739,789
Apartment Recycling	59,454	83,592	80,000	83,592
Special Pick Up Fees	6,832	10,000	7,000	7,000
Roll-Off Fees	239,781	240,000	250,000	240,000
Compactor Fees	222,950	200,000	200,000	200,000
Landfill Fees	0	0	0	0
Recycle Goods	5,596	5,000	4,000	4,000
Mulch Sales	25,284	24,000	27,000	30,000
Dumpster Initial Set Up Fees	15,000	13,000	13,000	15,000
	4,144,384	4,216,105	3,855,760	4,233,361
Other Revenues	80,471	86,003	80,003	86,003
Interest	137,925	74,876	75,000	60,000
Total Utility Revenue	\$14,665,061	\$14,672,592	\$13,958,293	\$14,450,815

PROGRAM DESCRIPTION

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

BUDGET INFORMATION

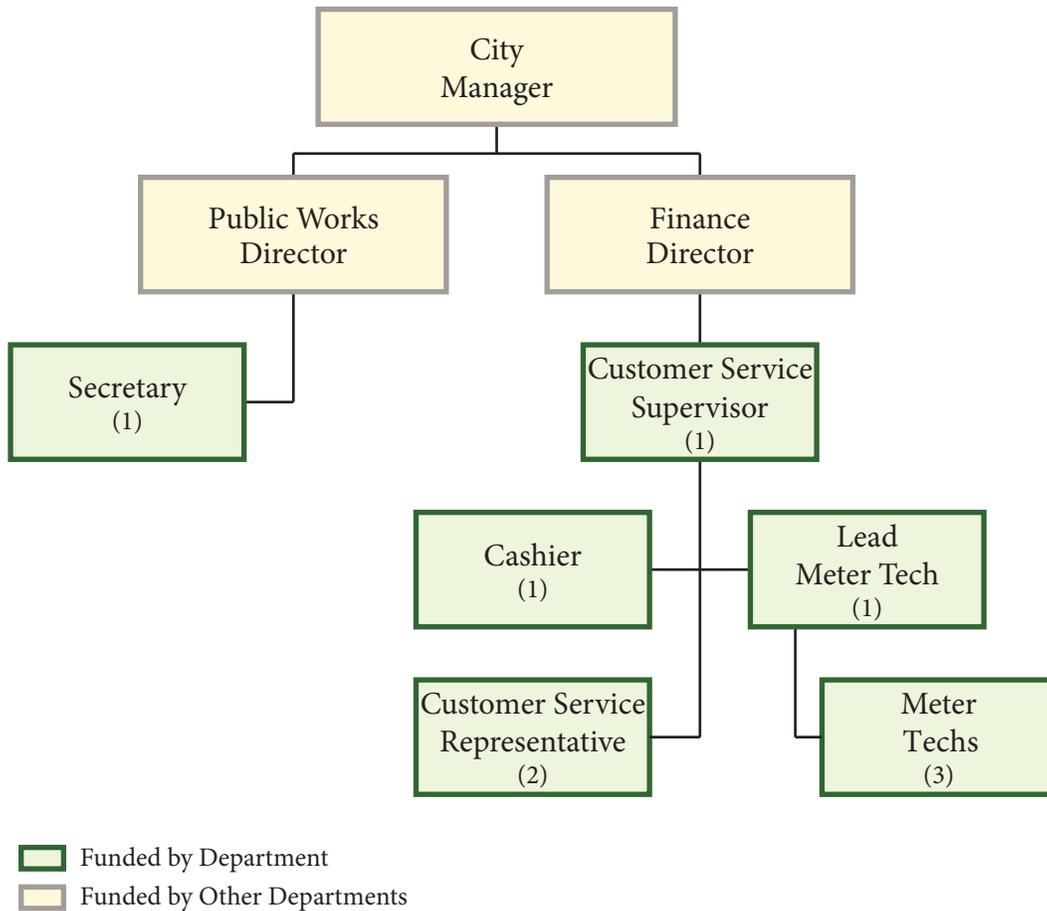


Major Budget Changes

- Decrease in Debt Service by \$293,567
- Increase Administrative Fee by \$50,000
- Decrease Transfer to Capital Projects by \$95,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Revenues	\$2,992,763	\$3,343,567	\$2,693,567	\$3,005,000
Total Resources	\$2,992,763	\$3,343,567	\$2,693,567	\$3,005,000
<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Transfer to General Fund:				
Administrative Fee-Sanitation	\$300,000	\$300,000	\$300,000	\$300,000
Administrative Fee-Water/WW	550,000	550,000	550,000	600,000
Solid Waste Franchise Fee	150,000	150,000	150,000	150,000
Transfer to Utility Debt Service	1,742,763	2,093,567	1,693,567	1,800,000
Transfer to Utility Capital Projects	250,000	250,000	0	155,000
Total Expenditures	\$2,992,763	\$3,343,567	\$2,693,567	\$3,005,000

UTILITY ADMINISTRATION - 5000



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	3.00	3.00	3.00	4.00
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 FTEs	8.00	8.00	8.00	9.00

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 Lead Meter Tech, two (2) Utility Meter Readers, and a Public Works Secretary are also funded out of Utility Administration.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- Replace 600 of remaining Hersey Residential Meters
- Reduce the number of re-reads done by the operators (third readings) by 33%
- Add Drive-by Meters to hard to read areas (approx. 200-250) pending potential funding

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

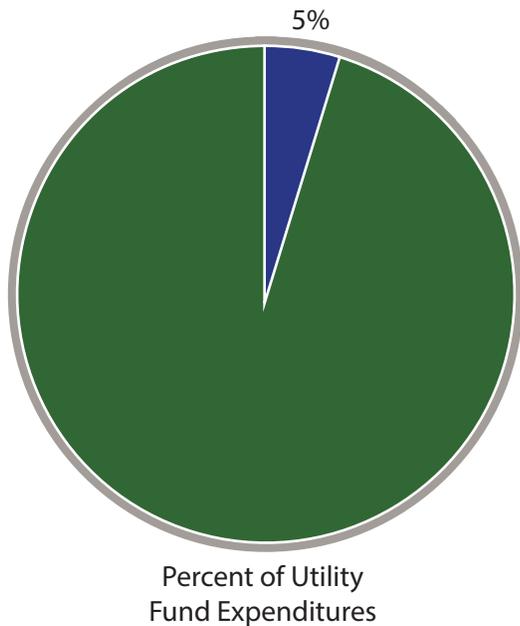
CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

• Replace 50% of remaining Hersey Residential meters	Delayed
• Reduce the number of customer-requested re-reads by 33%	Complete
• Provided one-time COVID-19 utility credit to all accounts	Complete
• Add Drive-by Meters to hard to read areas (approx. 120)	Complete

PERFORMANCE MEASURES

Performance Measure	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Target
Customer-Requested Re-Reads (monthly)	97	45	70	45
Customers Utilizing Bank Drafting (monthly)	2335	2400	2300	2400
Transactions via Web Portal	1080	1670	1300	1700
Accounts Billed Monthly	9077	9100	9100	9150
Replace Remaining Hersey Meters	2607	2100	2000	1400

BUDGET INFORMATION



Major Budget Changes

- Decrease Overtime by \$4,000
- Add Tuition Reimbursement- \$1,350
- Increase Maintenance Contracts by \$14,925

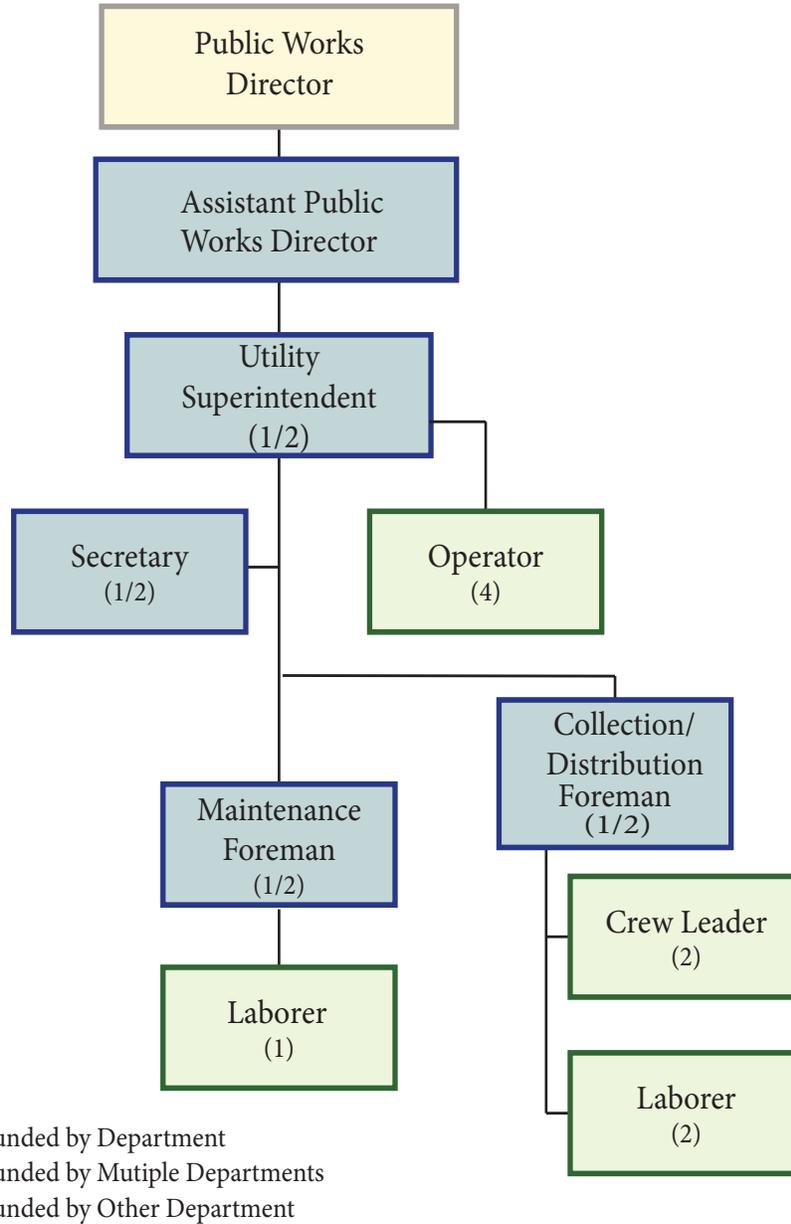
<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Operating Resources	\$704,835	\$740,305	\$745,190	\$797,245
Total Resources	\$704,835	\$740,305	\$745,190	\$797,245

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Salaries & Wages	\$274,925	\$291,600	\$302,843	\$318,800
Employee Benefits	142,223	127,700	129,685	140,450
Operating Expenses	241,122	258,640	250,297	275,630
Operating Transfers	46,565	62,365	62,365	62,365
Total Expenditures	\$704,835	\$740,305	\$745,190	\$797,245

<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Salaries & Wages				
Service/Maintenance	\$89,617	\$92,900	\$105,979	\$123,700
Office/Clerical	128,707	135,400	137,006	135,400
Management/Supervision	50,982	53,300	53,858	53,700
Miscellaneous	0	0	0	0
Overtime	5,619	10,000	6,000	6,000
Subtotal	274,925	291,600	302,843	318,800
Employee Benefits				
Health	54,817	61,000	58,937	66,900
Life	567	500	604	500
Dental	3,972	4,200	3,861	4,100
Long Term Disability	1,106	1,200	1,222	1,300
CareHere Clinic	3,276	0	3,492	0
Social Security	20,632	22,300	22,038	24,400
Retirement	55,501	36,000	36,909	39,400
Tuition Reimbursement	374	0	431	1,350
Workers Compensation	1,978	2,500	2,191	2,500
Subtotal	142,223	127,700	129,685	140,450
Operating Expenses				
Outside Auditor	20,765	28,000	27,000	28,000
Maintenance & Repair				
Non Fleet Equipment	0	500	500	500
Maintenance Contract	115,024	120,100	111,272	134,925
Fleet vehicles & Equip	2,120	1,000	500	1,450
Subtotal	115,024	120,600	112,272	136,875
Rental - Vehicle & Equipment	2,959	4,100	4,100	4,100
Insurance				
Property	1,382	1,400	2,360	2,395
Liability	1,227	1,240	1,980	1,240
Subtotal	2,609	2,640	4,340	3,635
Communications	23,033	16,000	16,000	16,000
Training	0	1,000	1,000	1,000
Travel	0	2,500	2,500	2,500

UTILITY ADMINISTRATION - 5000

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Operating Expenses (Cont.)				
General Supplies				
Office	67,478	77,000	77,000	77,000
Wearing Apparel	1,164	1,300	1,300	1,300
Gasoline and Diesel	1,161	200	1,060	1,275
Fuel - CNG	589	1,800	1,225	1,445
Operating	4,220	2,500	2,500	2,500
Subtotal	74,612	82,800	83,085	83,520
Operating Expenses Subtotal				
	241,122	258,640	250,297	275,630
Operating Transfers				
Equipment Replacement	46,565	62,365	62,365	62,365
Subtotal	46,565	62,365	62,365	62,365
Total Utility Administration				
	\$704,835	\$740,305	\$745,190	\$797,245



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Service/Maintenance	5.00	5.00	5.00	4.00
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	2.50	2.50	2.50	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	12.00	12.00	12.00	10.50

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 two (2) million gallons of potable water per day from the Brazosport Water Authority. Infrastructure maintained and operated by this division includes wells, pressurization stations, ground and elevated storage tanks, many miles of water main, valves, fire hydrants, meters and meter connections. In addition to the on-going maintenance of the infrastructure citizen service requests are also addressed. Those include water leaks, low pressure, high usage, etc.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- Complete risk assessment and emergency response plan as required by the Water Infrastructure Act (IWIA)
- Construction of Beechwood chemical building

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain Infrastructure

OBJECTIVE: Continue to Enhance the Safety of Our Citizens

- | | |
|-----------------------------------------------------------------|-------------|
| • Complete Water master plan | Delayed |
| • Make functional improvements to water production SCADA system | In Progress |

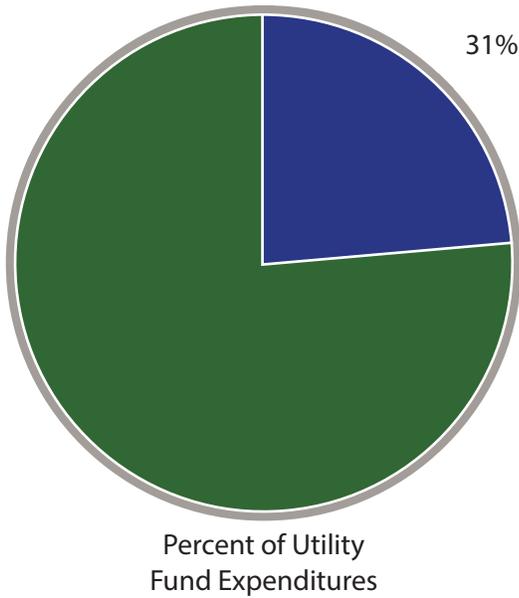
OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- | | |
|-----------------------------------------------|-------------|
| • Construction of Beechwood chemical building | Delayed |
| • Rehab of Balsam Elevated Storage Tank | In Progress |

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Target
Pass rate for Bacteriological tests (480/year)	99%	100%	99%	100%
Fire Hydrants Serviced	50%	50%	50%	50%
Total Water Distributed (Mgal)	1,093	1,620	1620	1,250
Total Water Produced from Wells	55%	54%	50%	47%
Total Water used from BWA	45%	45%	50%	53%
Full Staffing Level	90%	95%	95%	95%
Staff With Appropriate Licenses	85%	85%	90%	90%
Total cost of water per 1,000 gallons	3.95	3.95	3.95	3.95
Water Leaks Repaired (weather dependent)	68	400	390	400
Water Leaks Repaired (% of Total Distributed)	12	11	12	12

BUDGET INFORMATION



Major Budget Changes

- No Major Changes

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Operating Revenues	\$3,701,982	\$4,053,925	\$3,831,303	\$4,145,200
Total Resources	\$3,701,982	\$4,053,925	\$3,831,303	\$4,145,200

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Salaries & Wages	\$481,154	\$544,800	\$415,354	\$531,800
Employee Benefits	225,570	220,200	157,043	207,400
Operating Expenses	2,916,388	3,204,880	3,174,861	3,321,955
Operating Transfers	78,870	84,045	84,045	84,045
Total Expenditures	\$3,701,982	\$4,053,925	\$3,831,303	\$4,145,200

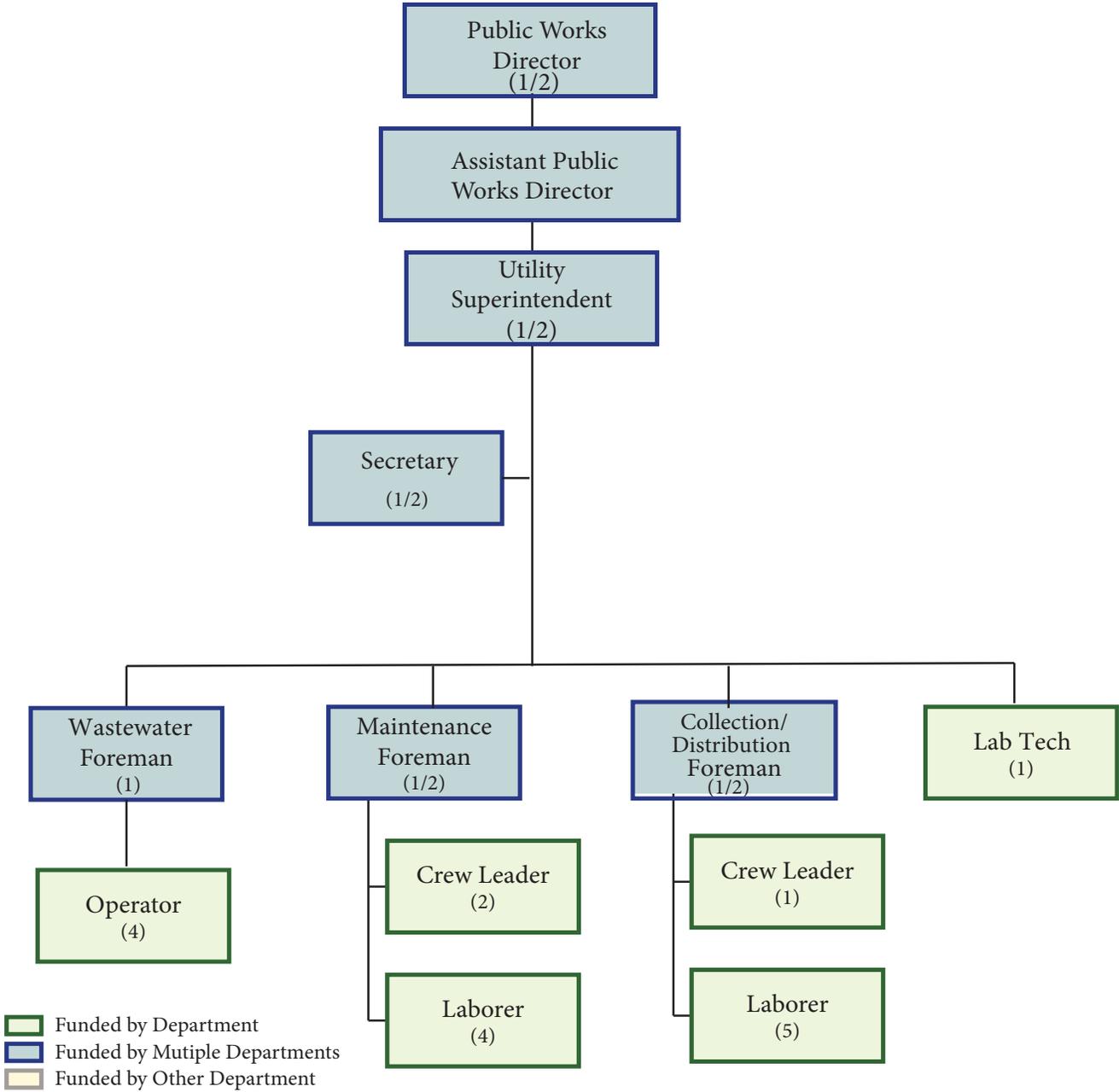
<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Salaries & Wages				
Service/Maintenance	\$105,230	\$169,300	\$49,271	\$129,600
Office/Clerical	17,115	18,900	17,605	18,800
Technical	162,415	166,900	170,612	167,500
Management/Supervision	135,072	139,700	127,866	165,900
Miscellaneous	0	0	0	0
Overtime	61,322	50,000	50,000	50,000
Subtotal	481,154	544,800	415,354	531,800
Employee Benefits				
Health	72,043	91,500	62,003	85,500
Life	753	800	618	800
Dental	5,260	6,300	4,098	5,200
Long Term Disability	1,737	2,200	1,538	2,200
CareHere Clinic	4,339	0	3,706	0
Social Security	36,004	41,700	30,134	40,700
Retirement	97,485	67,300	49,499	65,700
Workers Compensation	7,949	10,400	5,447	7,300
Subtotal	225,570	220,200	157,043	207,400
Operating Expenses				
Professional Service Fees				
Large Meter Evaluation	0	15,000	15,000	15,000
Environmental Consultant	9,490	5,000	5,000	5,000
Lab Work	4,430	21,500	35,600	21,500
Contract Mowing	46,228	47,000	47,000	47,000
Brazoria County Conservation	17,940	30,000	20,700	25,000
Subtotal	78,088	118,500	123,300	113,500
BWA - Water Purchase	2,277,600	2,345,900	2,345,900	2,345,900
Maintenance & Repair				
Building	5,053	5,000	6,000	6,000
Water Production/Distribution	109,636	135,000	135,000	135,000
Fire Hydrant Maintenance	36,900	40,200	40,200	40,200
Wells	43,287	65,000	65,000	65,000
Vehicles	9,830	10,000	10,000	10,000
Equipment	23,596	40,000	40,000	40,000
Generators	5,128	5,000	10,000	10,000
Maintenance Contracts	25,084	40,000	47,000	49,700
Subtotal	258,514	340,200	353,200	355,900
Insurance				
Property	182	185	190	195
Liability	4,794	4,845	4,625	4,845
Subtotal	4,976	5,030	4,815	5,040

WATER - 5400

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
Operating Expenses (Cont.)				
Communication	13,220	13,000	13,000	13,000
Training	4,219	9,000	9,000	9,000
Travel	1,189	2,000	1,000	2,000
Dues and Memberships	3,129	1,750	1,750	1,750
State Permit	28,777	30,000	28,692	30,000
General Supplies				
Office	471	1,000	500	1,000
Wearing Apparel	4,694	4,500	4,500	4,500
Gasoline & Diesel	7,231	5,000	4,760	5,695
Fuel - CNG	3,094	4,000	3,460	3,835
Operating Meters	14,023	25,000	20,000	25,000
Chemicals	92,851	160,000	125,000	150,000
Laboratory Chemicals	0	0	0	0
Laboratory Non-Chemicals	0	0	0	0
Subtotal	122,364	209,500	168,369	200,030
Natural Gas	0	0	0	0
Electricity	124,312	130,000	125,835	125,835
Equipment	0	0	0	120,000
Operating Expenses Subtotal	2,916,388	3,204,880	3,174,861	3,321,955
Operating Transfers				
Equipment Replacement	78,870	84,045	84,045	84,045
Subtotal	78,870	84,045	84,045	84,045
Total Water	\$3,701,982	\$4,053,925	\$3,831,303	\$4,145,200

WATER DEPARTMENT PROFORMA

Resources	Actual 2018 - 19	Budget 2019 - 20	Projected 2019 - 20	Proposed 2020 - 21
Water Sales	\$4,931,092	\$4,944,568	\$4,744,000	\$4,825,045
Water for City	88,550	88,530	88,530	88,530
Senior Citizen Discount	(125,057)	(125,000)	(125,000)	(125,000)
Water Tower Rental Fees	169,086	179,503	179,503	179,503
Tap Fees	60,923	49,500	37,500	37,500
Total Resources	\$5,124,594	\$5,137,101	\$4,924,533	\$5,005,578
Expenditures				
Salaries & Benefits	\$706,724	\$765,000	\$572,397	\$739,200
Operating Expenses	3,261,600	3,551,165	3,540,423	3,712,486
Administrative Transfer to Gen Fund	275,000	275,000	275,000	300,000
Total Expenditures	\$4,243,324	\$4,591,165	\$4,387,820	\$4,751,686
Net of Operating	\$881,270	\$545,936	\$536,713	\$253,892
Non-Operating Revenue				
Administrative Services	\$42,000	\$45,500	\$27,100	\$43,400
Transfer from Gen. Contingency				
Fr. Utility Construction				
Bonds Payable				
Non-Operating Interest	47,300	20,495	26,600	20,700
Total Non-Operating Revenue	\$89,300	\$65,995	\$53,700	\$64,100
Non-Operating Expenditures				
Debt Service Transfers	\$319,796	\$699,432	\$310,769	\$330,300
Transfer to Capital Projects	190,000	190,000	-	155,000
Utility Contingency				
Capital Improvements				
Total Non-Operating Expend	\$509,796	\$889,432	\$310,769	\$485,300
Net Gain (Loss)	\$460,774	(\$277,501)	\$279,644	(\$167,308)



Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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	3.00	3.00	3.00	3.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	20.50	20.50	20.50	20.00

WASTEWATER - 6000

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 5 “master” lift stations which pump directly to the Reclamation Center, and 42 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 the 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.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain Infrastructure

OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- Design and construct lift station 1 force main replacement
- Replace 25 % of air membrane diffusers in the WWTP

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- | | |
|---------------------------------------------------------------------------------------------|---------|
| • Have every eligible employee attend one 20-hour water course and test in each discipline. | Delayed |
|---------------------------------------------------------------------------------------------|---------|

Maintain Infrastructure

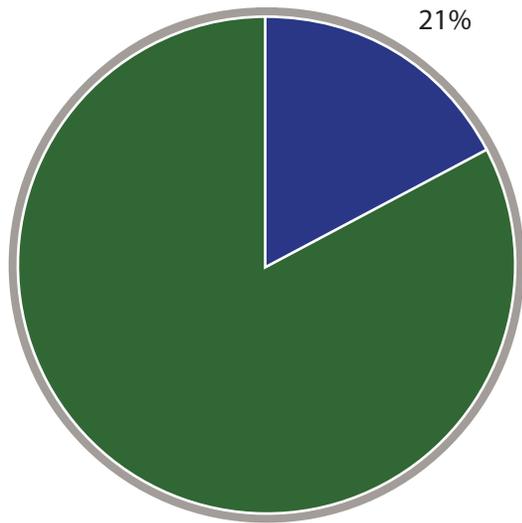
OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

- | | |
|-----------------------------------------------------------------------------------|-------------|
| • Replace 25 % of air membrane diffusers in the WWTP | In Progress |
| • Lake Forest Sanitary Sewer project- in design (60%) projected for bid in August | Complete |
| • Evaluate lift stations for potential recapitalization | Delayed |

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Target
Full Staffing Level	95%	95%	95%	95%
Staff With Appropriate Licenses	85%	85%	85%	85%
Number of Sanitary Sewer Overflows	11	10	10	10
Million Gallons of Wastewater Treated	1260MG	1000 MG	1250MG	1250 MG
% of incoming pollutants removed	95%	95.00%	95%	95%
% of sewer mains cleaned with accompanying video	10	20	10	20
Dry Tons of Sludge Produced	457	475	425	425

BUDGET INFORMATION



Percent of Utility Fund Expenditures

Major Budget Changes

- Decrease Maintenance Contracts by \$13,200
- Decrease Electricity by \$10,000

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Revenues	\$2,524,062	\$2,712,165	\$2,555,260	\$2,684,935
Total Resources	\$2,524,062	\$2,712,165	\$2,555,260	\$2,684,935

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$874,057	\$913,800	\$853,594	\$902,900
Employee Benefits	403,310	370,200	309,115	361,000
Operating Expenses	1,143,115	1,284,730	1,249,116	1,277,600
Operating Transfers	103,580	143,435	143,435	143,435
Total Expenditures	\$2,524,062	\$2,712,165	\$2,555,260	\$2,684,935

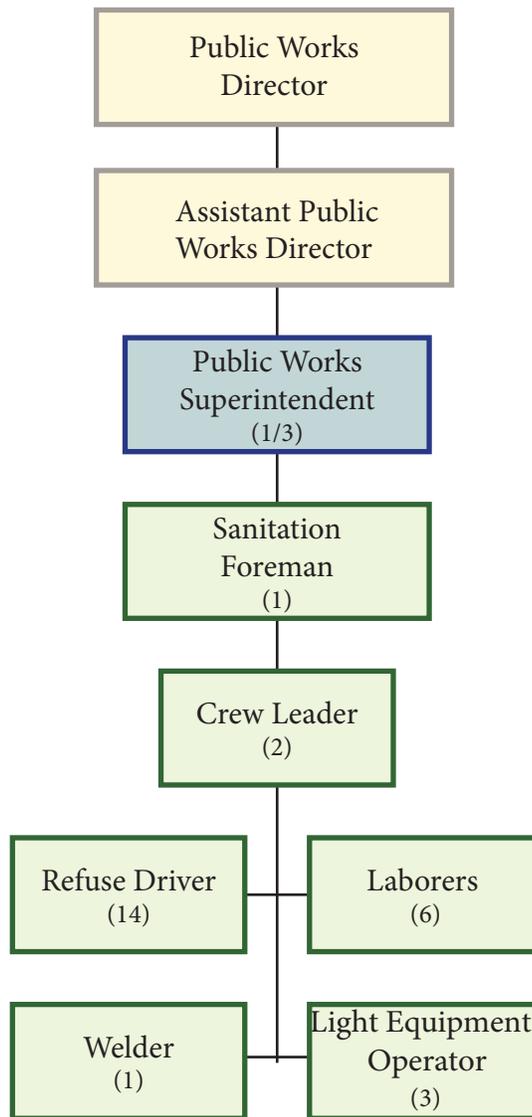
WASTEWATER - 6000

<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$372,283	\$398,900	\$347,237	\$376,600
Office Clerical	17,114	18,900	17,605	18,800
Technical	192,984	206,500	200,000	201,800
Management/Supervision	178,503	204,500	203,752	220,700
Professional	23,353	0	0	0
Miscellaneous	0	0	0	0
Overtime	89,820	85,000	85,000	85,000
Subtotal	874,057	913,800	853,594	902,900
Employee Benefits				
Health	133,973	156,300	123,391	156,100
Life	1,422	1,300	1,293	1,300
Dental	9,836	10,800	8,135	9,600
Long Term Disability	3,171	3,800	3,058	3,700
CareHere Clinic	8,112	0	7,389	0
Social Security	63,900	71,100	60,095	69,100
Retirement	172,960	114,800	97,449	111,600
Workers Compensation	9,936	12,100	8,305	9,600
Subtotal	403,310	370,200	309,115	361,000
Operating Expenses				
Environmental Consultant	8,918	10,000	5,000	5,000
Testing Laboratory	18,223	25,000	25,000	25,000
Sludge Disposal	64,430	80,000	80,000	80,000
Maintenance & Repair				
Building	23,842	40,000	40,000	40,000
Wastewater Collection System	60,446	100,000	100,000	100,000
Vehicles	26,891	18,000	18,000	18,000
Equipment	234,539	267,430	267,430	275,000
Generators	20,065	15,000	15,000	15,000
Maintenance Contracts	35,712	55,000	42,000	41,800
	401,495	495,430	482,430	489,800
Rental - Equipment	36,402	40,000	40,000	40,000
Insurance				
Property	30,196	30,510	33,235	33,735
Liability	12,561	12,690	11,500	12,690
Subtotal	42,757	43,200	44,735	46,425
Communication	9,454	10,500	10,500	12,500

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
Training	11,743	13,200	5,000	13,200
Travel	240	1,000	1,000	1,000
Dues & Memberships	1,576	2,500	2,500	2,500
State Inspection	53,056	52,100	48,216	52,100
General Supplies				
Office	1,302	1,500	1,500	1,500
Wearing Apparel	4,534	5,000	5,000	5,000
Gasoline & Diesel	19,965	19,800	13,770	15,175
Fuel - CNG	7,086	7,500	4,865	5,400
Operating	16,655	30,000	30,000	30,000
Chemicals	112,434	105,000	116,600	120,000
Laboratory Chemicals	15,515	18,000	18,000	18,000
Laboratory Non-Chemicals	11,284	15,000	15,000	15,000
Subtotal	188,775	201,800	204,735	210,075
Electricity	306,046	310,000	300,000	300,000
Operating Expenses Subtotal	1,143,115	1,284,730	1,249,116	1,277,600
Operating Transfers				
Equipment Replacement	103,580	143,435	143,435	143,435
Subtotal	103,580	143,435	143,435	143,435
Total Wastewater	\$2,524,062	\$2,712,165	\$2,555,260	\$2,684,935

WASTEWATER DEPARTMENT PROFORMA

Resources	Actual 2018 - 19	Budget 2019 - 20	Projected 2019 - 20	Proposed 2020 - 21
Sewer Base Sales	\$5,243,625	\$5,230,210	\$5,145,000	\$5,141,876
Senior Citizen Discount	(125,057)	(125,000)	(125,000)	(125,000)
Site Rental Fees				
Tap Fees & Permits	20,308	16,500	12,500	12,500
Total Resources	\$5,138,876	\$5,121,710	\$5,032,500	\$5,029,376
Expenditures				
Salaries & Benefits	\$1,277,367	\$1,284,000	\$1,162,709	\$1,263,900
Operating Expenses	1,513,037	1,690,405	1,674,068	1,727,521
Administrative Transfer to Gen Fund	275,000	275,000	275,000	300,000
Total Expenditures	\$3,065,404	\$3,249,405	\$3,111,777	\$3,291,421
Net of Operating	\$2,073,472	\$1,872,305	\$1,920,723	\$1,737,955
Non-Operating Revenue				
Administrative Services	\$45,600	\$45,500	\$28,700	\$45,900
Transfer from Gen. Contingency				
Utility Contingency				
Non-Operating Interest	51,500	20,495	28,100	22,000
Total Non-Operating Revenue	\$97,100	\$65,995	\$56,800	\$67,900
Non-Operating Expenditures				
Debt Service Transfers	\$1,422,967	\$1,394,135	\$1,382,798	\$1,469,700
WWTP Bond Reserve Fund				
Transfer to Capital Projects	60,000	60,000	-	-
Utility Contingency				
Capital Improvements				
Total Non-Operating Expend	\$1,482,967	\$1,454,135	\$1,382,798	\$1,469,700
Net Gain (Loss)	\$687,605	\$484,165	\$594,725	\$336,155



- Funded by Department
- Funded by Multiple Departments
- Funded by Other Department

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 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 FTEs	25.34	25.34	25.34	25.34

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 County Environmental Center, located on FM 523.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Maintain A Well Managed City

OBJECTIVE: Hire & Retain Qualified Employees

- Sent employees to training for equipment operating, sanitation route improvement, and supervisory training.
- Maintain staffing levels of 100% with no lost time

OBJECTIVE: Improve Areas of Operations

- Efficiency Analysis for commercial and residential

FY 19-20 DEPARTMENT GOALS & ACCOMPLISHMENTS

Maintain a Well Managed City

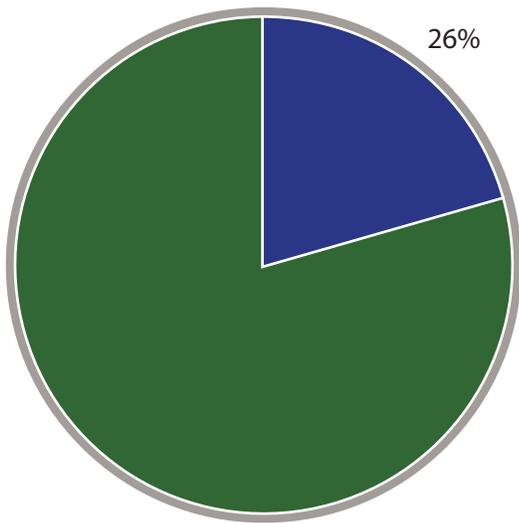
OBJECTIVE: Continue to Upgrade and Maintain Infrastructure, Facilities, & Equipment

• Reduce overtime costs by improving route efficiency	Delayed
• Reduce cost of fleet repairs by improving preventative maintenance routines	Complete
• Adjust commercial routes to improve route collection efficiency	Delayed
• Open Citizens Convenience Center	In Progress
• Fleet- improve operations/cleanliness	Delayed
• Balance routes to reflect growth	Delayed

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Target
Garbage Collected (compacted yd. ³)	72,525	75,000	72,525	76,000
Large Trash to Landfill (non-compacted yd. ³)	47,553	65,000	47,653	48,000
Large Trash to Woodgrinding Site (non-compacted yd. ³)	64,777	70,000	70,000	70,000
Recyclables Collected (tonnage)	716	800	800	800

BUDGET INFORMATION



Percent of Utility Fund Expenditures

Major Budget Changes

- No Major Changes

<i>Resources</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Revenues	\$3,743,309	\$3,822,630	\$3,785,243	\$3,818,435
Total Resources	\$3,743,309	\$3,822,630	\$3,785,243	\$3,818,435

<i>Expenditures</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages	\$1,379,949	\$1,411,000	\$1,395,073	\$1,399,200
Employee Benefits	518,507	495,800	407,285	454,750
Operating Expenses	1,516,923	1,554,130	1,621,185	1,602,785
Capital Outlay	0	0	0	0
Operating Transfers	327,930	361,700	361,700	361,700
Total Expenditures	\$3,743,309	\$3,822,630	\$3,785,243	\$3,818,435

<i>Expenditures - Detail</i>	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Salaries & Wages				
Service/Maintenance	\$706,071	\$841,200	\$808,961	\$825,100
Technical	46,063	45,600	47,870	45,600
Management/Supervision	68,268	79,200	59,737	83,500
Temp/Seasonal	144,468	145,000	145,000	145,000
Miscellaneous	0	0	0	0
Overtime	276,740	300,000	300,000	300,000
Contract Labor	138,339	0	33,505	0
Subtotal	1,379,949	1,411,000	1,395,073	1,399,200
Employee Benefits				
Health	148,240	193,200	156,595	188,400
Life	1,622	1,500	1,628	1,500
Dental	10,752	13,300	10,362	1,150
Long Term Disability	3,493	5,200	3,610	4,700
CareHere Clinic	8,866	0	9,372	0
Social Security	82,725	86,100	76,923	83,800
Retirement	220,616	156,500	120,895	142,700
Workers Compensation	42,193	40,000	27,900	32,500
Subtotal	518,507	495,800	407,285	454,750
Operating Expenses				
Professional Service Technical				
Routing Plan Consultant	0	0	0	0
Waste Disposal Contract	874,708	970,000	970,000	970,000
Wood Grinding Services	149,106	110,000	150,000	150,000
	1,023,814	1,080,000	1,120,000	1,120,000
Maintenance & Repair				
Landfill	62	0	0	0
Landfill Road	4,106	3,000	1,500	3,000
Chipping Facility	3,777	2,000	1,800	1,800
Vehicles	261,644	230,000	284,400	250,000
Containers	9,874	18,000	10,000	10,000
Subtotal	279,401	253,000	297,700	264,800
Rental - Vehicles	0	1,000	1,600	1,600
Insurance				
Property	1,398	1,415	1,975	2,005
Liability	58,384	54,315	57,165	55,235
Subtotal	59,782	55,730	59,140	57,240
Communication	1,665	2,000	1,850	1,850
Training	900	3,000	1,500	3,000
Travel	0	500	500	500

SANITATION- 7600

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	577	500	500	500
Wearing	8,846	9,000	9,000	9,000
Gasoline & Diesel	42,183	39,400	34,050	42,245
Fuel - CNG	48,858	60,000	45,345	52,050
Operating	50,835	50,000	50,000	50,000
Subtotal	151,299	158,900	138,895	153,795
Operating Expenses Subtotal	1,516,923	1,554,130	1,621,185	1,602,785
Capital Outlay				
	0	0	0	0
Subtotal	0	0	0	0
Operating Transfers				
Equipment Replacement	327,930	361,700	361,700	361,700
Subtotal	327,930	361,700	361,700	361,700
Total Sanitation	\$3,743,309	\$3,822,630	\$3,785,243	\$3,818,435

SANITATION DEPARTMENT PROFORMA

Resources	Actual 2018 - 19	Budget 2019 - 20	Projected 2019 - 20	Proposed 2020 - 21
Residential Fees	\$1,741,056	\$1,778,160	\$1,606,000	\$1,788,780
Apartment Fees	723,224	739,789	675,000	739,789
Commercial Fees	1,325,876	1,267,164	1,174,860	1,270,000
Recycling Fees	311,106	385,992	353,900	387,792
Misc. Operating Revenues	37,712	39,000	38,000	41,000
Total Operating Revenues	\$4,138,974	\$4,210,105	\$3,847,760	\$4,227,361
Expenditures				
Salaries & Benefits	\$1,898,456	\$1,906,800	\$1,802,358	\$1,853,950
Operating Expenses	2,017,004	2,131,655	2,165,041	2,148,758
Administrative Transfer to Gen Fund	300,000	300,000	300,000	300,000
Total Operating Expend	\$4,215,460	\$4,338,455	\$4,267,399	\$4,302,708
Net of Operating	(\$76,486)	(\$128,350)	(\$419,639)	(\$75,347)
Non-Operating Revenues				
Administrative Services	\$35,786	\$36,800	\$21,700	\$38,200
Transfer from Gen. Contingency				
CNG Fuel Credit		-	-	-
Equipment Replacement				
Sale of Gen Fixed Asset				
Non-Operating Interest	40,431	34,886	21,300	18,300
Total Non-Operating Revenue	\$76,217	\$71,686	\$43,000	\$56,500
Non-Operating Expenditures				
Franchise Fee	\$150,000	\$150,000	\$150,000	\$150,000
Utility Contingency		-	-	-
Loss on Disposal of Fixed Assets		-	-	-
Capital Improvements		-	-	-
Total Non-Operating Exp	\$150,000	\$150,000	\$150,000	\$150,000
Net Gain (Loss)	(\$150,269)	(\$206,664)	(\$526,639)	(\$168,847)

UTILITY DEBT SERVICE FUND

Lake Jackson

— TEXAS —



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 debt service on these 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.

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).

On September 30, 2020 our required balance in this fund, after accounting for the new bond issuance, will be:

Reserve Portion	\$1,400,584
Interest and Sinking Portion:	
October 15, 2019 interest payment (5/6th)	206,425
April 15, 2020 principal payment (5/12th)	<u>535,417</u>
	\$2,142,426

On September 30, 2021 our required balance in this fund for the current debt issuances will be:

Reserve Portion	1,355,570
Interest and Sinking Portion:	
October 15, 2020 interest payment (5/6th)	186,988
April 15, 2018 principal payment (5/12th)	<u>497,917</u>
	\$2,040,474

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.

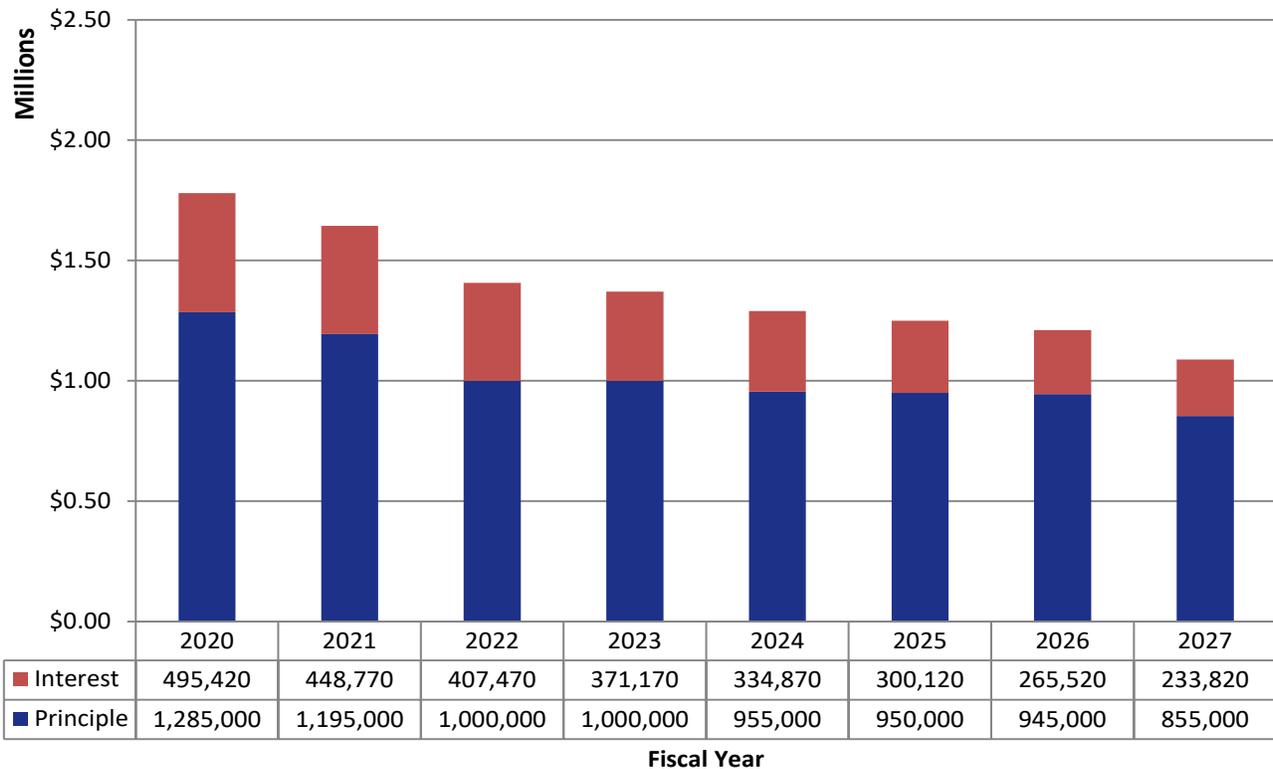
UTILITY DEBT SERVICE FUND BUDGET SUMMARY

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2018-2019	2019-2020	2019-2020	2020-2021
Fund Balance	\$ 2,319,848	\$ 2,368,280	\$ 2,368,280	\$ 2,350,657
Revenues				
Transfer from Utility Fund	\$ 1,742,763	\$ 2,093,567	\$ 1,693,567	\$ 1,800,000
Interest Income	52,895	6,500	25,000	6,500
Bond Premium				
	<u>\$ 1,795,658</u>	<u>\$ 2,100,067</u>	<u>\$ 1,718,567</u>	<u>\$ 1,806,500</u>
Total Resources	\$ 4,115,506	\$ 4,468,347	\$ 4,086,847	\$ 4,157,157
 EXPENDITURES				
Principal	\$ 1,300,000	\$ 1,545,000	\$ 1,295,000	\$ 1,285,000
Interest	442,976	595,975	437,190	495,420
Paying Agent Fees	4,250	4,000	4,000	4,000
	<u>\$ 1,747,226</u>	<u>\$ 2,144,975</u>	<u>\$ 1,736,190</u>	<u>\$ 1,784,420</u>
 Ending Fund Balance	<u>\$ 2,368,280</u>	<u>\$ 2,323,372</u>	<u>\$ 2,350,657</u>	<u>\$ 2,372,737</u>

UTILITY DEBT SERVICE SCHEDULE

Fiscal Year	GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL
2020 - 2021	1,285,000	495,420	1,780,420
2021 - 2022	1,195,000	448,770	1,643,770
2022 - 2023	1,000,000	407,470	1,407,470
2023 - 2024	1,000,000	371,170	1,371,170
2024 - 2025	955,000	334,870	1,289,870
2025 - 2026	950,000	300,120	1,250,120
2026 - 2027	945,000	265,520	1,210,520
2027 - 2028	855,000	233,820	1,088,820
2028 - 2029	850,000	204,820	1,054,820
2029 - 2030	850,000	176,020	1,026,020
2030 - 2031	775,000	153,490	928,490
2031 - 2032	775,000	132,535	907,535
2032 - 2033	770,000	111,325	881,325
2033 - 2034	665,000	90,225	755,225
2034 - 2035	665,000	72,025	737,025
2035 - 2036	665,000	53,825	718,825
2036 - 2037	520,000	35,375	555,375
2037 - 2038	520,000	20,936	540,936
2038 - 2039	250,000	6,250	256,250
-			
TOTAL	15,490,000	3,913,986	19,403,986

Proposed Utility Debt Service Schedule Short-Term Outlook



SCHEDULE OF OUTSTANDING UTILITY BONDS

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/20	2020-21 PRINCIPAL DUE	2020-21 INTEREST DUE	2020-21 TOTAL DUE
SERIES 2010 Ref	8,775,000	3.00	2021	755,000	755,000	30,200	785,200
SERIES 2013	2,000,000	2.90	2033	1,300,000	100,000	38,000	138,000
SERIES 2016	4,000,000	2.26	2036	3,015,000	250,000	90,450	340,450
SERIES 2017	5,000,000	2.84	2038	4,750,000	100,000	154,176	254,176
SERIES 2019	5,755,000	4.00	2040	5,670,000	80,000	182,596	262,596
TOTAL ALL ISSUES				\$15,490,000	\$1,285,000	\$495,422	\$1,780,422

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

Water and Sewer Revenue Bonds Series 2009

Proceeds from the 2009 Series funded 3 water wells (2 replacements & 1 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 and at Huisache, Magnolia, and Sycamore Lift Stations.

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.

SERIES 2010 REFUNDING BONDS

Wastewater Treatment Plant Revenue Bonds Series 2000 (REFUNDED)

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

Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water system expansion Northwest production and storage.

Repair and repaint Dow elevated storage tank, Local lift station renovation, Sanitary sewer on Center Way and Begonia

Water and Sewer Revenue Bonds Series 2016

Proceeds from the 2016 issue will fund a portion of the Northwest Sewer Expansion

Water and Sewer Revenue Bonds Series 2017

Proceeds from the 2017 issue will fund sewer repairs to Basin 6, Lake Forest and Huisache.

Water and Sewer Revenue & Refunding Bonds Series 2019

Proceeds from the 2019 Sewer Bonds are for a Water Tower and Water Well in the Northwest part of town.

UTILITY PLEDGED REVENUE COVERAGE PROJECTIONS

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Budget</u>	2020 <u>Estimate</u>	2021 <u>Proposed</u>
OPERATING REVENUES:					
Water Sales	\$ 5,222,967	\$ 4,916,045	\$ 4,927,568	4,732,000	4,811,045
Braz. Cty. Cons. Dist.	24,850	21,929	25,000	22,000	22,000
Water for City	88,550	88,550	88,530	88,530	88,530
Senior disc.	(242,966)	(250,114)	(250,000)	(250,000)	(250,000)
Sewer Sales	5,434,531	5,181,862	5,168,210	5,085,000	5,079,876
Write-offs	0				
Reclaimed Water	70,000	70,000	70,000	70,000	70,000
Permits	15,528	38,875	16,000	20,000	20,000
Tap Fees	52,736	42,355	50,000	30,000	30,000
Reconnection penalty	220,382	192,779	200,300	150,000	200,000
Miscellaneous	72,604	80,471	86,003	80,003	86,003
Interest					
Utility Fund	106,876	137,925	74,876	75,000	60,000
Contingency fund	5,154	8,793	6,000	6,000	6,000
Capital Project Fund	17,400	288,599	5,000	35,000	10,000
Debt Service Fund	19,136	52,895	6,500	25,000	6,500
Bond Construction Funds	122,522	164,260	50,000	50,000	50,000
<i>Total Operating Revenues</i>	<u>11,230,270</u>	<u>11,035,224</u>	<u>10,523,987</u>	<u>10,218,533</u>	<u>10,289,954</u>
OPERATING EXPENDITURES:					
<i>Utility Admin.</i>	624,734	704,835	740,305	745,190	797,245
Depreciation	0				
Equip. Repl transfer	(37,800)	(46,565)	(62,365)	(62,365)	(62,365)
<i>Water Production</i>	3,614,709	3,701,982	4,053,925	3,831,303	4,145,200
Depreciation	0				
Equip. Repl. Transfer	(77,838)	(78,870)	(84,045)	(84,045)	(84,045)
<i>Wastewater collection</i>	2,521,520	2,524,062	2,712,165	2,555,260	2,684,935
Depreciation	0				
Equip Repl. Transfer	(183,453)	(103,580)	(143,435)	(143,435)	(143,435)
<i>Total Operating Expenditures</i>	<u>6,461,872</u>	<u>6,701,864</u>	<u>7,216,550</u>	<u>6,841,908</u>	<u>7,337,535</u>
NET AVAILABLE OPERATING REVENUES \$	<u><u>4,768,398</u></u>	<u><u>4,333,360</u></u>	<u><u>3,307,437</u></u>	<u><u>3,376,625</u></u>	<u><u>2,952,419</u></u>
Debt Service: (Maximum Annual Requirement)					
Principal	\$ 1,200,000	\$ 1,300,000	1,545,000	1,295,000	1,285,000
Interest	326,375	442,976	595,975	437,190	495,420
Maximum debt service Requirements	<u><u>\$ 1,526,375</u></u>	<u><u>\$ 1,742,976</u></u>	<u><u>2,140,975</u></u>	<u><u>1,732,190</u></u>	<u><u>1,780,420</u></u>
Net Available Revenues per Maximum Debt Service Requirements	\$ 3.12	\$ 2.49	\$ 1.54	1.95	1.66
<div style="border: 1px solid black; padding: 5px;"> The bond ordinances require that before new revenue bonds can be issued, the net earnings of the system for the last fiscal year, or for any twelve consecutive </div>					
Debt Service: (Average Annual Requirements)					
Principal & Interest	606,722	836,176	1,091,026	1,091,026	1,091,026
Net Available Revenues per Average Debt Service Requirements	\$ 7.86	\$ 5.18	\$ 3.03	3.09	2.71

CAPITAL PROJECT FUNDS

Lake Jackson

— TEXAS —



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 20 years this fund has received the following transfers from the General Fund:

FY 99-00	\$678,000	FY 07-08	\$1,912,339	FY 15-16	\$1,350,000
FY 00-01	700,000	FY 08-09	0	FY 16-17	1,300,000
FY 01-02	790,000	FY 09-10	900,000	FY 17-18	0
FY 02-03	325,000	FY 10-11	650,000	FY 18-19	1,200,000
FY 03-04	370,000	FY 11-12	765,000	FY 19-20	0
FY 04-05	500,000	FY 12-13	750,000	FY 20-21	0
FY 05-06	660,000	FY 13-14	1,000,000		
FY 06-07	0	FY 14-15	1,000,000		

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 14th annual workshop. Working with staff, City Council rated and prioritized projects. The ability to accomplish these projects in the established time frame is based strictly on available funding. Often 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 20-21 are listed below:

Shy Pond Drainage Pipe Repair	\$ 400,000
Demo of Condemned Bldgs	20,000
New Pumper Fire Truck	450,000
Replace Fire bunker Gear and Air Packs	40,000
Air Conditioning Replacements	65,000
Transit	110,000
Misc Repairs at Golf Course	20,000
ADA Ramp Replacement (CDBG)	134,000
Azalea Bridge Crossing (CDBG)	106,000
Huckleberry Gate Outfall Structure	<u>54,000</u>
	\$ 1,399,000

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 PROJECT FUND ANTICIPATED CASH FLOW

RESOURCES	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ESTIMATED 2019-20	ADOPTED 2020-21
Fund Balance	\$2,044,549	\$ 2,644,778	\$ 2,015,678	\$ 3,633,972	\$ 2,176,341
Revenues					
Special Assessment Fees	2,931		741		
Interest Income	7,900	26,434	35,400	25,000	5,000
Keep America Beautiful - Recycle Program		20,000			
CDBG Grant - Museum Roof		2,563	112,765		
CDBG Grant - Hike & Bike Trail		134,672			
CDBG Grant - ADA Ramp Replacement					134,000
CDBG Grant - Azalea Bridge Crossing					106,000
Federal Grant - Harvey			917,083	20,195	
FEMA-Golf Course Flood Damage	77,558				
FEMA - Ike		69,182			
Roof Claim - Loss April 2015	240,105				
Transfer from General Fund	1,300,000		1,600,000		
Transfer from Utility Fund		450,000			
Total Revenues	1,628,494	702,850	2,665,989	45,195	245,000
Total Resources	\$3,673,043	\$ 3,347,628	\$ 4,681,667	\$ 3,679,167	\$ 2,421,341
EXPENDITURES					
Previously Approved Projects	\$1,028,265	1,331,951	\$ 1,047,695	\$ 1,502,826	\$ 1,399,000
Additional Proposed Projects					
Total Expenditures	1,028,265	1,331,951	1,047,695	1,502,826	1,399,000
Ending Fund Balance	\$2,644,778	\$ 2,015,678	\$ 3,633,972	\$ 2,176,341	\$ 1,022,341

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED	PROJECT
Completed Projects	APPROVED	BUDGET	YEARS	2016-17	2017-18	2018-19	2019-20	2020-21	TOTALS
BRA Flood Study	16-19	25,000		13,749	10,060	1,191			25,000
18 Bastrop Bayou Flood Study	18-19	140,000			59,238	23,260	57,502		140,000
Buxton Retail Market Study	18-20	160,000			60,000	50,000	50,000		160,000
Demo of Condemned Bldgs	16-21	100,000				20,723	20,000	20,000	60,723
Fire Hose Replacement	17-18	25,000			21,906				21,906
Master Plan	13-16	403,679	118,029						118,029
New Quint 77' ladder truck	16-17	553,000		510,837					510,837
New Pumper Fire Truck	20-21	900,000					450,000	450,000	900,000
Parks & Rec Masterplan	15-17	75,000		1,719					1,719
Records Scanning	18-20	150,000			18,052	29,814	102,133		150,000
Replace Fire bunker Gear and Air Packs	14-21	430,000	60,059	50,996	58,511	60,777	70,000	40,000	340,343
Traffic Preemptive System/Priority Control	16-20	115,000			19,460	19,553	24,000		63,013
Transit	09-21	695,000	281,446	49,952	49,952		185,000	110,000	676,350
School recycling	17-19	20,000			9,177	3,735	7,087		19,999
<u>FACILITIES:</u>									
Air Conditioning Replacements	97 - 21	490,000	208,998	48,401	70,928	53,969	50,000	65,000	497,296
A/C IT/911 Equipment room	18-19	50,000				57,448			57,448
Animal Shelter Trailer	17-18	50,000			55,959				55,959
Artificial Range Tee - FEMA	17-19	20,000			6,563	14,017			20,579
217 Center Way	17-18	70,000			68,344				68,344
City Hall Remodel Office Space-IT	17-18	25,000			22,088				22,088
Civic Center Carpet	14-18	120,000	41,125		67,256				108,381
Dispatch - 4th station	19-20	45,000					45,000		45,000
Dog Park-Plan Development	15-19	60,000		38,594	3,142	3,472			45,208
Facility Master Plan	18-19	35,000				32,171			32,171
Fire Station 1 Exterior Painting	16-17	20,000		16,551					16,551
Fire Station Roof Repair	18-19	60,000				60,000			60,000
Golf Course Misc - FEMA	16-18	12,000		9,427	3,400				12,827
Jasmine Hall Repairs	17-18	15,000			10,233				10,233
Museum Roof - CDBG	17-18				2,563	112,765			115,328
Repair Museum Facing	17-18	85,000			83,648				83,648
Misc Repairs at Golf Course	20-21	20,000						20,000	20,000
Remodel Council Chambers	14-16	40,700	10,354						10,354
<u>PAVING:</u>									
ADA Ramp Replacement (CDBG)	20-21	134,000						134,000	134,000
Azalea Bridge Crossing (CDBG)	20-21	106,000						106,000	106,000
Hike and Bike (CDBG)	17-18	134,672			134,672				134,672
Oak Drive South at Sportsplex	17-19	190,000			161,269	1,324			162,593
Oyster Bend Bridge	15-19	350,000	70,000	70,000	70,000	70,000			280,000
Pedestrian Crossing installation	14-16	66,000	17,860						17,860
Sidewalks / ADA Ramps	96 - 20	1,169,307	860,155	47,329	13,164		124,507		1,045,155
School Zone Communicatio upgrade	18-19	80,000				75,358			75,358
<u>DRAINAGE PROJECTS:</u>									
Culvert @ Circle & Azalea	14-15		20,683						20,683
East Side Drainage Study	16-19	600,000		170,710	110,958	243,303	54,913		579,884
Huckleberry Gate Outfall Structure	19-21	66,500					66,500	54,000	120,500
Magnolia Ditch Lining	18-19	40,000							-
Northwood Drainage Project	18-19	81,000				70,239	10,761		81,000
Old Angleton Pad site	18-19	10,000				4,576	5,423		9,999
Pecan Lake Ditch Lining	17-18	25,000			24,512				24,512
Jackson Oaks II drainage proj	17-18	75,200			80,897				80,897
Shy Pond Drainage Pipe Repair	20-21	400,000						400,000	400,000
Slope Paving	18-20	140,000					140,000		140,000
Stream Monitoring	18-20	80,000				40,000	40,000		80,000
River Oaks Outfall	17-18	32,500			36,000				36,000
		\$ 8,789,558	\$ 1,688,709	\$ 1,028,265	\$ 1,331,951	\$ 1,047,695	\$ 1,502,826	\$ 1,399,000	\$ 7,998,446

GENERAL PROJECT FUND CAPITAL IMPROVEMENT PLAN

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, 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 Fund

FY 2020-21

Page	Proj No.	Description	FY 20-21	FY 21-22	FY 22-23	Future
	248	OT New Pumper Fire Truck 2nd Payment	GP \$ 450,000			
	2020-01	DR Shy Pond Drainage Pipe Repair	GP \$ 400,000			
	1	OT Transit Annually	GP \$ 110,000	GP \$ 110,000	GP \$ 110,000	GP \$ 110,000
	15	F Air Conditioning Replacement	GP \$ 65,000	GP \$ 60,000	GP \$ 60,000	GP \$ 60,000
	2019-01	DR Huckleberry Gate Outfall Structure	GP \$ 54,000			
	230	OT Replace Fire Bunker Gear	GP \$ 40,000	GP \$ 40,000	GP \$ 40,000	GP \$ 40,000
	2	OT Demo of Condemned Buildings Annual	GP \$ 20,000	GP \$ 20,000	GP \$ 20,000	GP \$ 20,000
	245	FG Misc Repairs at Golf Course	GP \$ 20,000	PPD \$ 48,000	ST \$ 48,000	ST \$ 118,000
	2019-14	PED ADA Ramp Replacement	OT \$ 134,000			GP \$ 40,000
	2020-08	SC Azalea Bridge Crossing	OT \$ 106,000			
	238	FP New Skate Park at MacLean 2nd Payment		ST \$ 302,500		
	12	F City Hall Improvements - 2020 BOND PROP A		GO \$ 9,200,000		
	2020-03	F Animal Control Facility - 2020 BOND PROP B		GO \$ 3,500,000		
	2019-33	F Police Renovation & Expansion - 2020 BOND PROP C		GO \$ 2,300,000		
	2016-06	F Library Flooring - 2020 BOND PROP D		GO \$ 300,000		
	2020-06	SR Pin Oak-North Shady Oaks-Forest Oaks Lane - 2020 BOND PROP E		GO \$ 2,635,000		
	2020-07	SR Moss-Chestnut-Wisteria-Palm Lane - 2020 BOND PROP F		GO \$ 11,500,000		
	2016-28	FP Recreation Center Renovation	PPD \$ 375,000	PPD \$ 35,000	ST \$ 300,000	ST \$ 4,920,000
	2019-04	FP Playground Replacement	PPD \$ 330,000	PPD \$ 330,000		ST \$ 400,000
	2019-03	FP Parking Lot / Trails Asphalt Overlays	PPD \$ 130,000			
	2016-29	FP MacLean Park Improvements	PPD \$ 100,000	PPD \$ 350,000		ST \$ 3,550,000
	2016-02	DR Slope Paving	PPD \$ 70,000	PPD \$ 70,000	GP \$ 70,000	GP \$ 70,000
	2019-02	FP Field Lights at Dunbar Football/Soccer Fields	PPD \$ 70,000			
	2019-06	FP Civic Center Electronic Sign	PPD \$ 50,000			
	2	PED Annual Sidewalk Repairs	PPD \$ 40,000	PPD \$ 40,000	GP \$ 40,000	GP \$ 40,000
	234	FP Garland Park Renovation	PPD \$ 40,000	PPD \$ 250,000	ST \$ 260,000	
	2017-09	FP Canoe / Kayak Launch - College	PPD \$ 40,000			
	2018-08	DR Stream Monitoring Stations	PPD \$ 26,000	PPD \$ 41,000	PPD \$ 26,000	
	2019-07	FP Civic Center Dance Floor	PPD \$ 25,000			
	2019-21	FP Huisache Park Renovation	PPD \$ 25,000			
	42	SC Traffic Signal Priority Control	PPD \$ 24,000	PPD \$ 24,000	\$ 24,000	GP \$ 83,000
	2018-02	F Replace Fire Station No. 1 Carpet	PPD \$ 21,000			
	2019-34	F Historical Museum Repairs	PPD \$ 12,000	PPD \$ 12,000		
	122	FP Jasmine Park Renovation		PPD \$ 280,000	ST \$ 210,000	
	2019-23	FP Dunbar Park Improvement			ST \$ 300,000	ST \$ 1,330,000
	2016-23	FP Timbercreek Park Playground & Trail			ST \$ 200,000	
	262	FP Lighting & Benches - Gardner Campbell Trail			ST \$ 190,000	
	2019-26	FP Suggs Park Improvements			ST \$ 150,000	ST \$ 683,000
	78	FG Bunker Renovation Semi -Annual			ST \$ 45,000	ST \$ 45,000
	2020-09	F Fire Station 1 Repairs				GP \$ 46,500
	13	DR Flag Lake Drainage				GO \$ 1,160,000
	23	DR Lake Sealy/Lake Jackson Outfall Ditch				GO \$ 620,000
	40	DR Sycamore and Ditch 9 Crossing				GO \$ 130,000
	2019-17	DR Concrete Ditch Lining (Dixie & Oleander)				GO \$ 1,350,000
	2019-30	DR Purchase of Tomato Patch Property for Detention Basin				GO \$ 250,000
	28	F Service Center Expansion				GO \$ 1,070,000
	57	F Vehicle Canopy at Service Center				GP \$ 155,000

General Projects Fund

FY 2020-21

Page	Proj No.	Description	FY 20-21	FY 21-22	FY 22-23	Future
	101	F Fire Station #3				GO \$ 4,165,000
	102	F Fire Station Storage Room				GP \$ 15,000
	176	F Fire Station Security Camera Upgrade				GP \$ 30,000
	183	F Service Center Yard Expansion				GP \$ 40,000
	203	F Fire Station No. 1 Rear Drive				GP \$ 50,000
	226	F Sign Shop Improvements				GP \$ 36,000
	253	F New Animal Shelter				GO \$ 6,470,000
	2016-04	F Facilities Master Plan				GP \$ 35,000
	2016-11	F Library Front Entry Tile				GO \$ 25,000
	2017-01	F Civic Center Fountain Replacement				GP \$ 500,000
	2017-08	F Civic Center Interior Painting				GP \$ 25,000
	2019-09	F Yaupon Park				ST \$ 135,000
	2019-13	F CNG Compressor Replacement				GP \$ 450,000
	105	FG De-Watering Pump				ST \$ 70,000
	148	FG Additional Parking Paving				ST \$ 120,000
	2017-07	FG Well Repairs for Recharging Irrigation				ST \$ 25,000
	2019-31	FG Greens Renovations				ST \$ 70,000
	2019-32	FG Tee Box Leveling				ST \$ 780,000
	2016-32	FP Recreation Center Expansion				GO \$ 4,151,000
	2016-33	FP Madge Griffith Park Renovation				ST \$ 8,360,000
	2019-08	FP Creekside Nature Park				ST \$ 100,000
	2019-10	FP Brazoswood Key Club Park				ST \$ 160,000
	2019-11	FP Plantation Oaks Park				ST \$ 70,000
	2019-12	FP Replace & Install Park Benches (Various Parks)				ST \$ 60,000
	2019-22	FP Junior Service League Park				ST \$ 360,000
	2019-24	FP Wilderness Park Improvement				ST \$ 225,000
	2019-25	FP Little League Complex				ST \$ 2,025,000
	2019-27	FP Lloyd Morrison Park (Shy Pond)				ST \$ 380,000
	4	OT GIS - Water & Sewer Phase				GP \$ 182,000
	12	PED Lake Rd. Sidewalk (FM 2004 to Target Driveway)				GP \$ 40,000
	15	PED OM Roberts Plantation Sidewalk				GP \$ 40,000
	16	PED LJ Manor Walk - Garland/Plantation				GP \$ 20,000
	17	PED Connect Dow Centennial Trail to Wilderness				GO \$ 610,000
	18	PED Jasmine Pocket Park Trail				ST \$ 120,000
	19	PED Dow Centennial Trail Expansion				ST \$ 610,000
	20	PED Complete Mall to College Trail				ST \$ 490,000
	21	PED MacLean Sidewalk Replacement				ST \$ 140,000
	22	PED SH 332 Sidewalks (SH 288 to Dixie Dr.)				GO \$ 1,100,000
	2018-10	PED Strawberry-Timbercreek Sidewalk				GP \$ 22,000
	2019-15	PED Sidewalk Replacement				GO \$ 260,000
	43	SC Plantation Drive Curb Replacement				GP \$ 105,000
	72	SC Plantation - Sycamore to 332 Turnout 4 Lane				GO \$ 2,200,000
	73	SC Medical Dr. - Sea Center to Canna 2 - Lane				GO \$ 900,000
	94	SC Plantation Drive - Sycamore to Dixie				GO \$ 1,900,000
	100	SC Plantation/Garland Traffic Signal				GP \$ 240,000
	102	SC Plantation Spur				GP \$ 155,000
	103	SC This Way - FM 2004 to Lake Road				GO \$ 2,600,000
	105	SC This Way - Lake Road to SH 332				GO \$ 1,300,000

General Projects Fund

FY 2020-21

Page	Proj No.	Description	FY 20-21	FY 21-22	FY 22-23	Future
	122	SC Oyster Creek Drive				GO \$ 5,700,000
	123	SC Lake Road				GO \$ 4,300,000
	2017-10	SC Right Turn Lane OCD at SH 288				GP \$ 210,000
	2018-05	SC Willow Dr. Left Turn Lane at Old Angleton Road				GP \$ 190,000
	2019-16	SC Street Panel Replacement				GO \$ 1,115,000
	2019-19	SC Left Turn Arrows				GP \$ 255,000
	2019-28	SC Medical Dr- Sea Center to Canna W/bound Lane				GP \$ 75,000
	2	SD Parking Way Center Downtown				GO \$ 5,600,000
	83	SD West Way Downtown				GO \$ 3,900,000
	91	SD Circle Way Downtown				GO \$ 7,400,000
	6	SR Balsam				GO \$ 300,000
	7	SR Willenberg Paving				GO \$ 1,100,000
	12	SR S. Hollow Subdivision - Concrete				GO \$ 5,200,000
	24	SR Chestnut Extension				GO \$ 210,000
	98	SR Willenberg Asphalt Overlay				GP \$ 35,000
	115	SR Old Angleton Road Marigold Turn Lane Extension				GP \$ 30,000
	116	SR Asphalt Street Overlay Program				GP \$ 400,000
	124	SR North Yaupon				GO \$ 5,300,000
	125	SR Sycamore				GO \$ 5,000,000
	126	SR Huisache/Pecan - Holly to Oak Drive				GO \$ 2,000,000
	2019-20	SR Curb Rehabilitation				GP \$ 20,000
	13A	SR Southern Oaks - South of Willow Drive				GO \$ 2,000,000
	13B	SR Southern Oaks - North of Willow Drive				GO \$ 2,100,000

DEBT ISSUANCE TIMELINE	FY 20-21	FY 21-22	FY 22-23	Future
FUNDING SOURCE GO				
FUNDING SOURCE GP	\$ 1,721,504	\$ -	\$ -	
FUNDING SOURCE ST	\$ -	\$ 500,000	\$ 500,000	
General Project Fund	GP \$ 1,159,000	GP \$ 230,000	GP \$ 340,000	GP \$ 3,864,500
General Obligation Bond Funds	GO \$ -	GO \$ 29,435,000		GO
Certificates of Obligation	CO			CO \$ -
Economic Development (Half Cent Sales Tax)	ST \$ -	ST \$ 302,500	ST \$ 1,703,000	ST \$ 25,346,000
Other	OT \$ 240,000			OT \$ -
Total Project Costs	\$ 1,399,000	\$ 29,967,500	\$ 2,043,000	\$ 29,210,500

248
OT



New Pumper Fire Truck

Timeframe **FY 19+** The new pumper truck will replace Engine 2 (unit 778) a 2004 American LaFrance pumper. The replacement is due to an increase in call volume over the last 10 years. The truck has been funded over 2 budget years.

Cost **\$900,000**

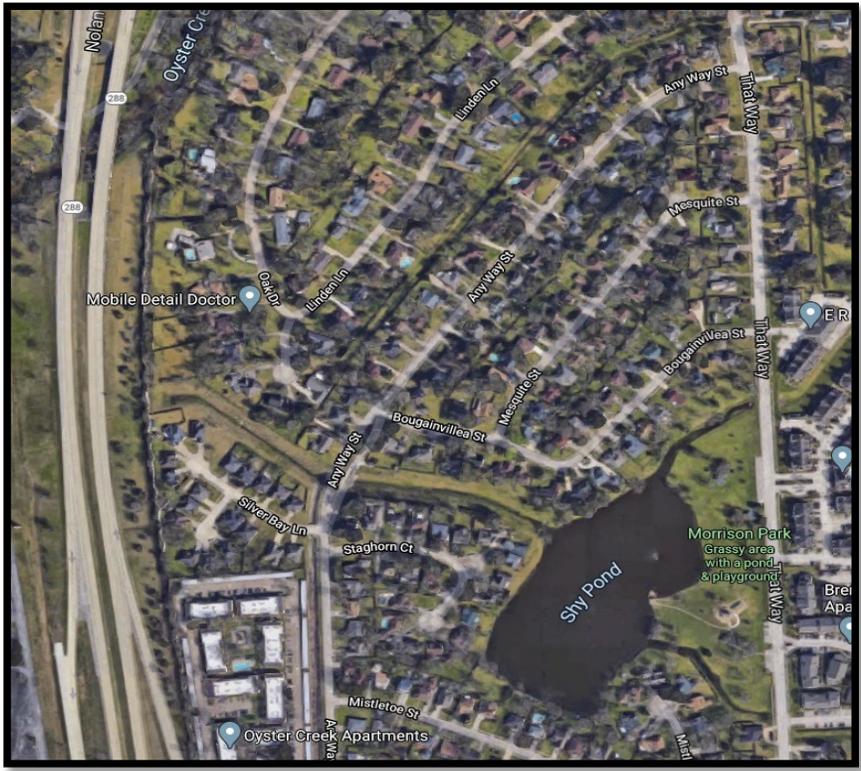
Funding **Gen Projects**

Orig CCI **287.42**
 1

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construction	450,000	450,000					
Other							
TOTAL	450,000	450,000	-				

Lake Jackson 2020-21 Capital Investment Plan

2020-01
DR



Shy Pond Drainage Pipe Repair

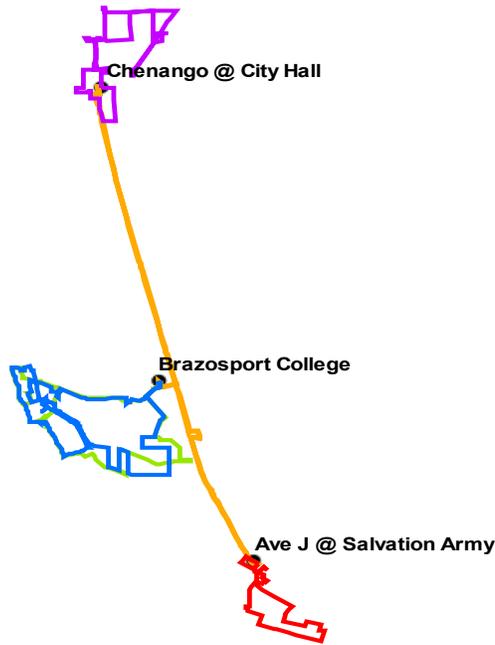
Timeframe	FY 20-21	Reline 800 lf of 1-60" CGM pipe at outfall of Shypond Drainage System (West barrel-Highway side) and spot repair of east barrel-barrier wall side. VDD inspection indicates the structural failing of both pipes that had been corroding and patched up in the past. The condition recommends that the pipe be replaced with 60" rcp, open channel or restored by trenchless fiberglass thermoset liner application. 2020 video inspection indicated the corrosion and deterioration of the metal and ovalization of the barrels where pipe structural failure is possible. The west barrel indicated the most ovalization and the most flowline pooling, an indicator for most corrosion potential along the static waterline. The east barrel also showed similar activity but to a reduced and lesser cause for concern. A spot repair treatment for this run may maintain the integrity of this for some time in the future.
Cost	\$400,000	
Funding		
Orig CCI	292.27 1.00	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design/Contngency	8.00%	30,000					
FG liner		320,000					
Spot liner or opencut repair		50,000					
ADJ TOTAL		400,000	-	-	-	-	-

Lake Jackson 2020-21 Capital Investment Plan

GENERAL PROJECT FUND CIP PROJECT DETAILS

1
OT



Transit Annually

Timeframe	FY 20-21	Annual transit share for fixed bus route service in the city. Service is provided by Connect Transit and is primarily funded by Federal Transportation grant dollars allotted to our region. The fixed route (orange) links the cities of Angleton, Lake Jackson, Clute and Freeport and provides service to key areas such as hospitals, county offices, college and shopping centers. The increased cost for adding bi-directional service has not been determined at this time. It was initially planned to be added in FY 21-22.
Cost	\$110,000	
Funding	Gen Projects	
Orig CCI		

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construction							
Contingency							
Other	445,000	110,000	110,000	110,000	110,000	110,000	
TOTAL	445,000	110,000	110,000	110,000	110,000	110,000	

Lake Jackson 2020-21 Capital Investment Plan

15
F



Air Conditioning Replacement

Timeframe **FY 20-21**

Cost **\$65,000**

Funding **Gen Projects**

Orig CCI **292.27**
 1.00

The City has historically replaced two to three units per year. This past fiscal year repairs were made to units over the Civic Center, Library and an electrical panel at Fire Station 2 Electrical Panel that controls the bay heaters. This year, our AC contractors recommend replacing units at Civic Center, Museum and Service Center.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Previous	229,000						
Undesignated			38,000	50,000	50,000	50,000	
Museum 15 ton		17,500					
Civic Center		39,000					
Service Center		8,000					
Museum 12.5 ton			12,000				
ADJ. TOTAL	229,000	64,500	50,000	50,000	50,000	50,000	-
Lake Jackson 2020-21 Capital Investment Plan							

GENERAL PROJECT FUND CIP PROJECT DETAILS

2019-01
DR



Huckleberry Gate Outfall Structure

Timeframe **FY 20-21**

Cost **\$54,000**

Funding **Gen Projects**

Orig CCI **287.42**
 1

VDD found that the pipe is in poor condition. There is sugar sand pumping in several areas, the pipe is egged near the street and the northern pipe seems to be lacking bedding under the street. The pipe was cracking below their feet when inspecting under the street. VDD portion of the outfall will be done this year in 2019 and is offering to include the city's portion for future budget reimbursement. VDD anticipates a catastrophic failure within 5 years.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construction	66,500	54,000					
Contingency							
TOTAL	66,500	54,000	-				

Lake Jackson 2020-21 Capital Investment Plan

2
OT



Demo of Condemned Buildings

Timeframe	FY 20-21	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. Funds are also used to pay for third party inspection service as part of the inspection process to determine if the structure should be considered a dangerous structure.
Cost	\$20,000	
Funding	Gen Projects	
Orig CCI	249.5 1.15	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construct							
Other	20,000	20,000	20,000	20,000	20,000	20,000	
ADJ TOTAL	20,000	23,000	23,000	23,000	23,000	23,000	-
Lake Jackson 2019-20 Capital Investment Plan							

230
OT



Fire Bunker Gear

Timeframe	FY 20-21	Replace aging personal protective equipment which includes fire bunker gear and air packs. Bunker gear includes coat, pants, boots and hood (\$3,470 ea.). Propose funding the replacement 50 Air Packs (\$350,000) and 100 oxygen bottles (\$31,000) and 60 sets of Bunker Gear (\$210,000) in the Equipment Replacement Fund at one time in January 2027.
Cost	\$40,000	
Funding	Gen Projects	
Orig CCI	287.42 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Bunker Gear	132,373	40,000	40,000	40,000	40,000	40,000	
Air Packs	161,500						
TOTAL	293,873	40,000	40,000	40,000	40,000	40,000	-

245
FG



Miscellaneous Repairs at Golf Course

Timeframe **FY 20-21**

Cost **\$20,000**

Funding **1/2 Cent**

Orig CCI **287.42**

This project includes miscellaneous repairs at the golf course, including converting the back deck into a dining area with heating and ac; replacing lost trees, lake aerator; adding a foot bridge to access additional #1 Championship tee adjacent to the pump house. Due to budget constraints, staff recommends only finding one item: renourishment of bunker sand.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	
Club House Repairs	25,500							
Outside Lighting	7,500							
Exhaust Fans	7,000							
Bunker Sand	3,000	20,000	3,000	30,000	30,000	30,000		
Landscape Color	10,000			10,000				
Deck / Pavilion Tent							80,000	
Tree Replanting				30,000				
Lake Aerator					20,000			
Foot Bridge #1	-	-	45,000	-	-			
TOTAL		53,000	20,000	48,000	70,000	50,000	30,000	80,000

GENERAL PROJECT FUND CIP PROJECT DETAILS

2020-08
SC



Azalea Bridge Crossing

Timeframe	FY 20-21	Improve and widen Azalea at Circle Way across drainage channel. Azalea Street was abandoned during the redevelopment of the area and the current width does not meet City street standards. Remove and replace 300 linear feet of street pavement and culvert box with 27-foot wide street. Engineering design will need to be completed in-house.
Cost	\$106,000	
Funding	CDBG Grant	
Orig CCI	292.27	
	1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Engineering		10,000					
Street		14,000					
Sidewalk		1,260					
Water		8,400					
Drainage 48" pipe		53,550					
Headwall & Handrail		20,000					
Streelight relocation		3,000					
Environmental		5,480					

ADJ TOTAL	-	115,690	-	-	-	-	-
Lake Jackson 2020-21 Capital Investment Plan							

2019-14
PED



ADA Ramp Replacement

Timeframe **FY 20-21**

Cost **\$134,000**

Funding **CDBG Grant**

Orig CCI **287.42**
 1

Remove and replace a total of 87 damaged concrete ADA ramps throughout the City at a cost of \$2,000 each. Project allows for increased City compliance with the American with Disabilities Act, as well as greater ease-of-use of the sidewalk system.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construct		134,000			40,000		
Other							

ADJ TOTAL	-	134,000	-	-	40,000	-	-
Lake Jackson 2020-21 Capital Investment Plan							

238
FP



New Skate Park at MacLean Park

Timeframe	FY 19-21	Replace the portable skatepark elements with a larger poured in place 8,800 ft ² park that would meet the needs of the local youth. The current park is small and uses portable elements. The elements are showing their age and our long-term goal is to replace the current configuration with a modern skate area. In 2020 the city hired New Line Skateparks to design and construct a new skatepark.
Cost	\$605,000	
Funding	1/2 cent	
Orig CCI	287.42 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design	45,000						
Construction	302,500	302,500					
TOTAL	347,500	302,500	-				

Lake Jackson 2020-21 Capital Investment Plan

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 2019-20 budget, the balance available will be \$3,745,452. Priorities established by City Council for FY 20-21 are listed below. The Council also discussed issuing a series of revenue bonds over the next 5 years to assist growth of the city.

WWTP Fine Screen Replacement #2	\$100,000
Water Risk Analysis	<u>60,000</u>
	\$160,000

In late 2016, we sold \$3.0 million in revenue bonds. This was dedicated to extending sewer to the Airport/ Alden area. In 2017 another \$5.0 million in revenue bonds will be sold for various utility projects. In 2019 the City also sold \$5.0 million to add a new water tower and drill a new water well at the airport pump station. The new rate structure has generated enough revenue to allow a year-end transfer of \$2,038,599 to this fund in FY 2020-21.

UTILITY PROJECTS FUND

A few of the FY 2006-07 goals were to:

- Reorganize the C.I.P. Document
- Break into Maintenance and Capital
- Prioritize Items
- Modify Timelines

This goal was under the objective, “Reorganize CIP document to better prioritize projects”, and was accomplished in large part as the result of an April 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 and “future bond issues.” In April of 2019, City Council held its 13th annual C.I.P. Workshop to continue the efforts of its visioning process.

IMPACT ON OPERATING BUDGET

There is \$160,000 of projects proposed for FY20-21 from this fund. The balance is being held to respond to emergency repairs if needed. The new utility fee rate structure has generated enough revenues to allow us to resume year end transfers to this fund.

UTILITY PROJECT FUND ANTICIPATED CASH FLOW

RESOURCES	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	PROJECTED 2019-20	PROPOSED 2020-21
Cash Balance	\$ 1,497,308	1,373,135	\$ 1,990,137	\$ 3,745,452	1,653,944
Revenues					
Interest Income	2,593	17,400	288,599	35,000	10,000
Transfer from Utility Fund	375,000	800,000	1,750,000	0	155,000
Total Revenues	377,593	817,400	2,038,599	35,000	165,000
Total Resources	\$ 1,874,901	\$ 2,190,535	\$ 4,028,736	\$ 3,780,452	1,818,944
EXPENDITURES	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	PROJECTED 2019-20	PROPOSED 2020-21
Previously Approved Projects	\$ 501,766	\$ 200,398	283,284	2,126,508	0
Additional Proposed Projects	0	0	0	0	160,000
Total Expenditures	501,766	200,398	283,284	2,126,508	160,000
Ending Cash Balance	\$ 1,373,135	1,990,137	3,745,452	1,653,944	1,658,944

UTILITY PROJECT FUND PROJECT HISTORY

EXPENDITURES

Completed Projects

WATER PROJECTS:

	YEAR	BUDGET							
		PROJECT	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED	PROJECT
	APPROVED	BUDGET	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	TOTALS
Balsam Elevated Storage Tank Rehab	19-20	\$ 500,000					500,000		\$ 500,000
Meter Replacement Program	02-20	\$ 1,222,128			68,872	154,883	136,245		\$ 1,205,176
Dow Tower 10" Water Main Replace	17-18	\$ 300,000			129,051	90,473			\$ 219,524
Beechwood Chemical Storage	17-18	\$ 180,000			2,475	16,500	\$ 161,025		\$ 180,000
Drive by Water Meters	19-20	\$ 50,000					50,000		\$ 50,000
Hydraulic Water Model/Master Plan	19-20						100,000		
Beechwood Elevat Tank Rehabilitation	15-16	\$ 750,000	29,084	489,016					\$ 518,100
Water Risk Analysis	20-21	\$ 60,000						60,000	\$ 60,000
Total Water Projects		\$ 3,062,128	\$ 29,084	\$ 489,016	\$ 200,398	\$ 261,856	\$ 947,270	\$ 60,000	\$ 2,232,800

SEWER PROJECTS:

Sanitary Sewer Rehabilitation	16-17	\$ 100,000		12,750					\$ 12,750
WWTP Fine Screen Replacement	18-19	\$ 90,000				100	89,900		\$ 90,000
WWTP Fine Screen Replacement #2	20-21	\$ 100,000						100,000	\$ 100,000
I&I Bid Spec Development	19-20								\$ -
Lift Station 5 Rehab	18-19	\$ 70,000					124,666		\$ 124,666
Yaupon sewer repair	19-20	\$ 33,000					33,000		\$ 33,000
Oyster Creek Drive sewer repair	19-20	\$ 253,000					253,000		\$ 253,000
Total Sewer Projects		\$ 646,000	\$ -	\$ 12,750	\$ -	\$ 100	\$ 500,566	\$ 100,000	\$ 613,416

OTHER PROJECTS / EQUIPMENT :

Citizens Convenience Center	18-19	\$ 250,000				21,328	228,672		\$ 250,000
Replace CNG Compressor	19-20	\$ 450,000					450,000		\$ 450,000

Total Other Projects / Equipment		700,000	0	0	0	21,328	678,672	0	700,000
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Total Water and Sewer Projects		\$ 4,408,128	\$ 29,084	\$ 501,766	\$ 200,398	\$ 283,284	\$ 2,126,508	\$ 160,000	\$ 3,546,215
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UTILITY PROJECT FUND 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, 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 Fund

FY 2020-21

Page	Proj No.	Project Description	FY 19-20	FY 20-21	Future
	2020-01	SEW Basin 1 Force Main Rehab		RB \$ 2,300,000	
	2020-02	WAT AWIA Risk Assessment & Emergency Response Plan		UP \$ 60,000	
	2020-03	SEW Fine Screen for the Headworks		UP \$ 100,000	
	2019-04	WAT Balsam EST Recoating	UP \$ 500,000		
	2019-13	F CNG Compressor Replacement	UP \$ 450,000		
	2016-02	WAT Water Meter Replacement Program	UP \$ 120,000		
	2019-07	WAT Hydraulic Water Model / Master Plan			UP \$ 100,000
	2019-08	WAT Drive by Water Meters	UP \$ 50,000		
	2019-01	SEW I&I Bid Spec Development			UP \$ 35,000
	2017-01	WAT Phase II North Cast Iron Water Replacement			RB \$ 2,640,000
	2017-02	WAT Phase 1 North Water Line Replacement			RB \$ 2,900,000
	2017-03	WAT Phase III North Water Line Replacement			RB \$ 1,240,000
	2017-04	WAT Dunbar EST Recoating			UP \$ 500,000
	2017-05	WAT New Water Well Airport			RB \$ 1,000,000
	2017-08	WAT South Water Line Replacement			RB \$ 1,830,000
	2017-09	WAT Water Well Replacement Program			RB \$ 680,000
	2017-10	WAT Oak Drive Water Tower - Replacement			RB \$ 4,000,000
	2018-03	WAT New Water Tower Airport			RB \$ 4,000,000
	2019-05	WAT Ground Storage Tank Mixers			UP \$ 150,000
	2016-02	SEW Lift Station 6 Improvements			UP \$ 165,000
	2017-06	SEW Lift Station 25 Renovation			RB \$ 650,000
	2017-07	SEW Waste Water Plant Expansion			RB \$ 7,130,000
	2019-06	SEW Lift Station Telemetry			UP \$ 225,000
	2020-05	SEW Alden Water / Sewer Analysis			UP \$ 75,000
	2019-03	OT SCADA System Master Plan			UP \$ 75,000
	2019-09	OT GIS Hosting			UP \$ 45,000
	2020-04	OT Gargbe Route Analysis			UP TBD
	2020-06	OT Mulch Yard Ramp			UP \$ 35,000
		Utility Project Total	\$ 1,120,000	\$ 2,460,000	\$ 27,340,000

FUNDING TIMELINE	FY 19-20	FY 20-21	Future
FUNDING SOURCE UP	\$ 1,255,000	\$ 200,000	
FUNDING SOURCE RB		\$ 5,000,000	\$ 7,500,000
Utility Projects Fund	\$ 1,120,000	\$ 160,000	\$ 1,405,000
Revenue Bond	\$ -	\$ 2,300,000	\$ 26,070,000
Sales Tax	\$ -	\$ -	\$ -

2020-01
SEW



Basin 1 Force Main Rehab

Timeframe	FY 20/21	Lift Station No. 1 is located on the west side of SH 332. It currently serves portions of downtown and the Dow Texas Innovation Center. The lift stations delivers wastewater using submersible pumps and an 18" force main which pumps directly to the wastewater treatment plant. The lift station is currently operating at maximum capacity. It uses two 85 horsepower pumps that deliver 3,500 gpm (504,000 GPD with only one pump running 24 hours). The existing force main can deliver 7,000 gpm. The project proposes to abandon the existing force main and fill it with grout. The existing route is approximately 5,300 feet. The new force main will be 24" in diameter and will be able to deliver 10,500 gpm.
Cost	\$2,300,000	
Funding	Revenue Bond	
Orig CCI	292.27 1.00	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design		300,000					
Construct		2,000,000					
Other							

ADJ TOTAL	-	2,300,000	-	-	-	-	-
Lake Jackson 2020-21 Capital Investment Plan							

2020-02
WAT



A.W.I.A of 2018

Timeframe	FY 20/21	The Americas Water Infrastructure Act of 2018 (AWIA) is a federal law that provides for water infrastructure improvements across the country. It became law on October 23, 2018. Section 2013 of AWIA includes new requirements for community water systems serving more than 3,300 people. It states they must: 1. Conduct a Risk and Resilience Assessment (RRA); 2. Prepare or revise an Emergency Response Plan (ERP); 3. Submit a certification letter upon completion to the EPA for each (RRA and ERP); 4. Review, update, revise as necessary and submit a recertification for both at least every 5 years; 5. Maintain records and any updates for 5 years after certification submittal.
Cost	\$60,000	
Funding	Utility Projects	
Orig CCI	292.27 1.00	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construct							
Other		60,000					

ADJ TOTAL	-	60,000	-	-	-	-	-
Lake Jackson 2020-21 Capital Investment Plan							

2020-03
SEW



Fine Screen for the Headworks

Timeframe **FY 20/21**

Cost **\$100,000**

Funding **Utility Projects**

Orig CCI **292.27**
 1.00

The Waste Water Treatment plant runs two screens at the headworks. One screen was replaced in 2019. Age makes acquiring parts extremely difficult with long lead times for the second screen. There are no noticable stages of failure in screens, they simply fail completely. Replacing the second screen would extend the life of the 2019 screen as well as promoting greater efficiencies at the WWTP which will in turn lead to lower electrical bills.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construct		100,000					
Other							

ADJ TOTAL	-	100,000	-	-	-	-	
Lake Jackson 2020-21 Capital Investment Plan							

In June 2016, City Council adopted the latest 20-year Master Plan. Lake Jackson started as a privately developed, master planned city back in the early 1940's. The original Master Plan for the City was done by Alden Dow, a student of Frank Lloyd Wright. The first residents moved into the City in 1943 and the City incorporated in 1944. Every twenty years the City does a major update of its Master Plan. Every five years or so the Planning Commission reviews the existing Master Plan and makes adjustments when needed.

The new Master Plan was developed using the consultant Kendig Keast Collaborative. Gary Mitchell and his team worked with our City Council, Planning Commission, and an incredible group of volunteers on the Comprehensive Plan Advisory Committee (CPAC). Together they developed the 2016 Master Plan that will help guide our growth for the next 20 years.

Part of that plan is to look at our near term and long term infrastructure and facility needs. Shown below is the "Framework for Action" provided in the new Master Plan.

Framework for Action

The Growth Capacity and Management framework for action is organized in three tiers: (1) Guiding Principles, (2) Goals, and (3) Strategic Action Priorities. These topics are intended to mesh with and support the other aspects of this Comprehensive Plan. The Strategic Action Priorities convey tangible actions that will, in the long run, lead to achievement of the Goals in line with the Guiding Principles.

Guiding Principles

The Comprehensive Plan includes a set of six overall guiding principles, several of which relate to growth and infrastructure:

- GP2:** Lake Jackson will insist on **QUALITY** and long-lasting value in its private development, public facilities and services, and community appearance.
- GP5:** Lake Jackson will be **WELL-MANAGED** through effective long-range and strategic planning, prudent management and allocation of public resources, attention to maintenance and rehabilitation of older streets/infrastructure, and ongoing citizen engagement for setting and accomplishing community priorities.
- GP6:** Lake Jackson will be **GREEN** through sound management of its parks and parkways, responsible stewardship of its water use and waste management, and by staying focused on mature tree cover and preserved open spaces as the physical elements that have always shaped and set apart this master-planned city.

Other guiding principles specifically for the Growth Capacity and Management topic area include:

Lake Jackson will meet the functional needs of residents and businesses (e.g., water supply, waste management, and storm drainage) in a cost-effective manner.

Lake Jackson will, in collaboration with private property owners, make provisions for the timely availability of required public services to lands that remain to be developed in the community's targeted growth areas.

Lake Jackson will provide and maintain adequate, modern sanitary sewer and potable water facilities to serve both existing land uses and planned growth and development.

Lake Jackson will ensure that adequate flood and storm drainage protection to safeguard life and property is provided as new areas are developed.

Framework for Action Continued

Lake Jackson will locate police and fire facilities in the most efficient manner to allow rapid response times.

Lake Jackson will annually allocate sufficient monies to upgrade substandard infrastructure in the community's older neighborhoods.

Goals

1. An orderly progression of phased future development of the community so as to avoid premature extension of municipal facilities and services and the associated operating and maintenance costs.
2. Well-planned and maintained utility infrastructure systems with adequate capacity to support community economic development objectives, the continued integrity of older developed areas, and public health and safety in conformance with applicable federal and state standards.
3. Public safety services that are supported and maintained at the high standard long enjoyed and expected by residents.

Strategic Action Priorities

- ▶ Preparations to fund and design/construct next significant upgrades to key components of the City's water and sanitary sewer systems based on the expected timing for reaching key capacity thresholds as indicated by projected population growth and land development.
- ▶ Prompt resolution of updated floodplain mapping for the Lake Jackson area to reduce uncertainty and confirm the parameters within which future development must be designed in flood-prone areas.
- ▶ Coordinated land use and infrastructure planning to position north-side areas around the SH 288 corridor and new interchange for desired residential, commercial and airport-related development.
- ▶ Expedited rehabilitation of street, drainage and utility infrastructure in the remainder of Downtown to complete the Downtown Lake Jackson revitalization initiative sooner than later.
- ▶ Ongoing and phased reconstruction of local streets and associated storm drainage in older areas of the community.

The plan provides more specifics as well.

In the short-term we want to complete the last of the major projects from the 1995/96 Master Plan that are still viewed as goals for this Master Plan. They include:

- Complete the \$16.0 million in projects authorized by the voters in the May, 2016 Bond Issue. These projects include:
 - \$9.9 million to continue the Downtown Revitalization Project. This will include all or portions of That Way, Circle Way, and North Parking Place (construction to begin in January 2021).
 - Complete \$3.8 million for residential street replacement on all or parts of Oleander, Hickory, South Yaupon, Bois D Arc, and Lotus (construction will be complete by the end of 2020).
 - Complete \$0.8 million for drainage improvements to the Willow/Blossom/Daisy area (construction complete).

- Complete the extension of water/sewer lines and facilities to the Airport/Alden Area (complete). We do have \$2 million ear-marked for the final sewer force main for repairs or replacement.
- Resolve FEMA mapping issues for the areas that include Alden, the northern City limits, and the ETJ. LJA Engineering has completed their work and FEMA has “verbally” accepted their recommendations (complete, FEMA approved).
- Conduct facility assessments of City Hall, Civic Center, Library, and Recreation Center and consider taking expansion proposals to the voters. The plan was to take this to the voters in May of 2020 but this was postponed due to the COVID-19 pandemic. Currently, the new plan is to consider putting this on the May 2021 ballot.
- Implement Parks Master Plan and identify projects to be considered to be funded by the ½ Cent Optional Sales Tax Fund (project schedule in place).
- Replace major force mains from lift stations 1 and 25 to the Wastewater Treatment Plant and upgrade these and other lift stations (lift station 25 complete), lift station #1 force min is scheduled in FY20-21.
- Replace the water tower and water well at the Oak Drive pump station (complete).
- Work with BWA on the new desalination project and consider allocating water for the City’s future needs (design complete, 1st brackish water well under construction).
- Improve water pumping capacity (complete).

The new Master Plan focuses on our water and sewer system as well. In the short-term this will include:

- Increasing the maximum amount of surface water supply available from BWA from the current 2.0 million gallons per day (MGD) to 3.0 MGD.
- Increasing the groundwater production from the City’s 12 existing well by 0.7 MGD.
- Increasing the productivity of booster pumps in the system by 0.7 MGD.
- Adding 0.45 million gallons of elevated water storage, from the current 2.55 million gallons.
- Adding 0.05 million gallons of ground storage, from the current 4.25 million gallons.

This would take the water system’s capacity to 14,439 connections, or 579 more than the projected need of 13,860 after short-term growth. However, long-term development will involve another 7,065 connections for an ultimate total of 20,925. The upgraded capacity to handle 14,439 connections would need to increase by roughly another 6,500 connections. Potential actions to reach this long-term capacity could include:

- Increasing the maximum amount of surface water supply available from BWA by another 2.5 MGD (to a long-term total of 5.5 MGD).
- Increasing the groundwater production from the City’s 12 existing well by another 3.6 MGD.
- Increasing the productivity of booster pumps in the system by an additional 6.1 MGD.
- Adding another 1.3 million gallons of elevated water storage, for a new total of 4.25 million gallons (the same as the ground water storage total after the short-term upgrades).

LONG TERM CAPITAL PROJECTS

Long-term we will also need to plan for an expansion to our Wastewater Treatment Plant:

Wastewater System Connection and Capacity Outlook

Capacity	Flow	% of Capacity	Connections	Condition
5.85 MGD	--	100%	22,075	Current Permitted by State of Texas
--	3.11 MGD	53%	11,725	Current Actual (May 2016)
--	--	63%	13,860	Current + Short-Term Growth
--	4.39 MGD	75%	16,557	Threshold for Mandated Planning/
--	5.26 MGD	90%	19,868	Design Threshold for Mandated
--	--	99.1%	21,785	Construction With all Long-Term Growth

Other long-term projects for the City include:

- Complete the revitalization of downtown Lake Jackson.
- Continue the ongoing residential street revitalization program.
- Continue the City's ongoing commitment to alternate fuels, such as CNG.

In the end, the Master Plan estimates a 2040 population of 36,100. This would mean finding homes for some 9,250 new residents. We will need some 20,925 water connections by then and the commensurate sewer system to accommodate that growth. While planning for our new residents we must renew our commitment to our existing residents and make sure that the infrastructure and facilities servicing our City are in the best possible condition. The 2016 Master Plan will guide this effort.

ECONOMIC DEVELOPMENT
FUNDS

Lake Jackson

— TEXAS —



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 a forty-year-old outdoor pool with new facility.

Recreation Center - Opened May of 1998. The fund provided 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”, these bonds were paid off in 2017. 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 2023. The Wilderness Golf Course opened to the public in May 2004. The Lake Jackson Development Corporation recommended, and City Council approved \$300,000 be budgeted through the 2016-17 fiscal year to provide a contingency for golf course operational expenses. In FY2017-2018, the City Council set the annual contingency at \$300,000. For FY19-20, staff recommends that the annual contingency be increased to \$500,000.

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). This project has been completed and open to the public in April 2018. 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 approved providing \$55,000 per year for maintenance of new landscaping and walks downtown. In FY 18-19, downtown maintenance was increased to \$70,000 to cover maintenance costs of S. Parking Place.

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 \$324,213 in FY15-16 and \$569,028 in FY16-17 to fund various parks and golf course projects. In FY2017-18, \$910,000 was budgeted for Park Recreation Center improvements identified in the City's recent Park's Master Plan and \$115,000 in improvements to the golf course.

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 was 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 designated \$4.5 million to provide sewer service to this area. \$3 million came from revenue bonds. \$1.5 million came from the LJDC.

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 contracted with the Wayne Scott Unit of the Texas Department of Criminal Justice (TDCJ) located just west of the proposed Alden Subdivision to sewer service to them as well. They are an important customer for us in this area that will help make this utility expansion affordable. Sewer service began in September 2017. Water service will follow at a future date.

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 has moved into their new administrative and amenities buildings. The two research and development buildings were both operational in 2018.

Lift Station 25 Force Main – In 2017 the LJDC funded a \$2.4 million force main project from lift station 25, behind the Brazos Mall, to the Wastewater Treatment Plant. This increased capacity for this important commercial area and relieved pressure on lift station 25.

Parks & Recreation Projects - In FY 19-20 were various Parks & Recreation projects, which include a new skate park, repair to the natatorium water slide, repairs to golf course facilities, lake dredging for the golf course, and new playground equipment at Key Club Park. The skate park is on hold due to the COVID-19 pandemic. The lake dredging at the golf course is also on hold.

There were no projects proposed for FY 20-21 due to the pandemic.

ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Fund Balance	\$ 1,824,256	\$ 1,357,987	\$ 1,357,987	1,111,872
Revenues				
Half Cent Sales Tax	\$ 3,416,916	\$ 3,520,020	\$ 3,183,429	3,114,429
Miscellaneous	277,703	0		
Interest Income	11,944	12,000	12,000	12,000
	<u>\$ 3,706,563</u>	<u>\$ 3,532,020</u>	<u>\$ 3,195,429</u>	<u>3,126,429</u>
Total Resources	\$ 5,530,819	\$ 4,890,007	\$ 4,553,416	4,238,301
EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Transfer to Econ. Devl. Debt Serv.	\$ 1,376,478	\$ 1,349,140	\$ 1,349,140	1,326,074
Landscaping Maintenance	57,614	70,000	70,000	70,000
MacLean Park Improvements	8,190	0	0	0
New Skate Park at MacLean/ Repairs (\$605,000)	45,000	302,500	302,500	0
Dog Park	676,359	0	4,250	0
Golf Course Lake Dredging	32,240	157,760	157,760	0
Misc Repairs at Golf Course	0	55,000	55,000	0
Cart Barn	415,398	0	0	0
Rec Center Pool Slide	0	45,000	45,000	0
Rec Center Boiler	35,000	0	0	0
Rec Center Chiller Repairs	62,000	0	0	0
Parking Lot / Trails Asphalt Overlays	0	25,000	25,000	0
Playground Replacement	0	100,000	100,000	0
Golf Course Pump House	94,353	11,822	11,594	0
ConVault Fuel Containment System	42,500	0	0	0
Transfer to Golf Debt Service	477,700	471,300	471,300	459,600
Golf Course Operating	500,000	500,000	500,000	500,000
Transfer to General Fund	350,000	350,000	350,000	350,000
Total Expenditures	\$ 4,172,832	\$ 3,437,522	\$ 3,441,544	2,705,674
Ending Fund Balance	\$ 1,357,987	\$ 1,452,485	\$ 1,111,872	1,532,627

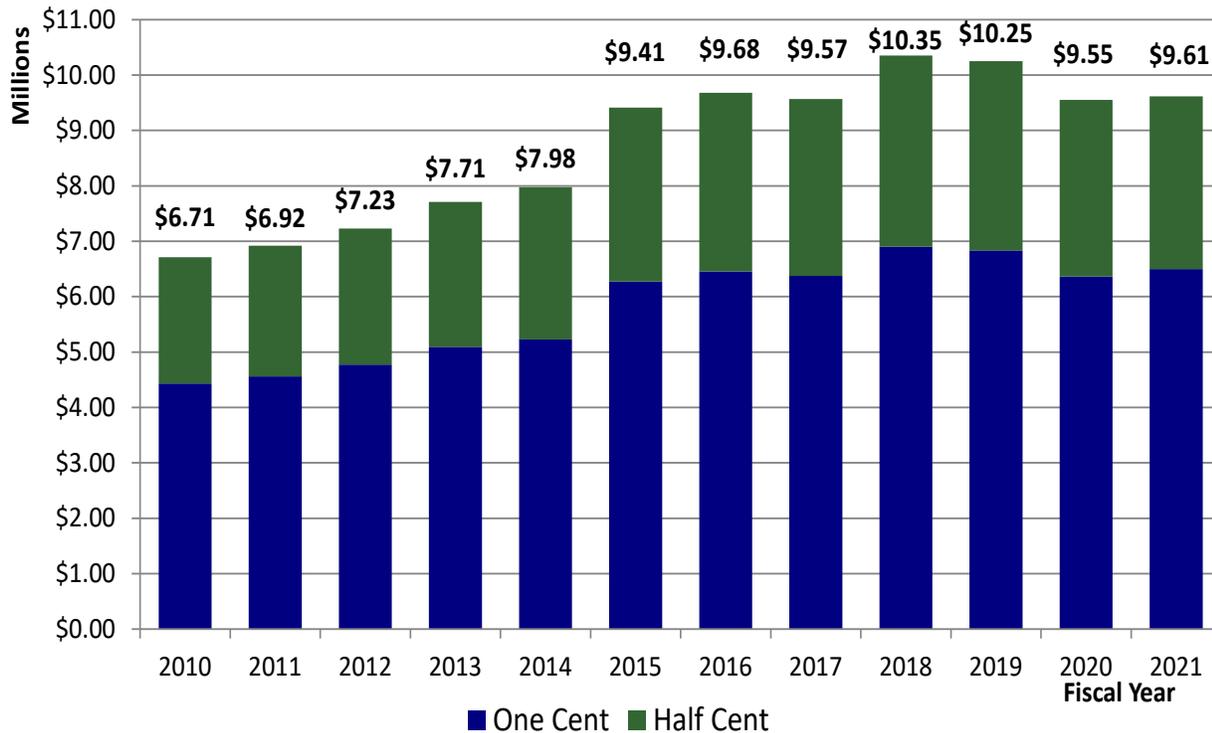
Lake Jackson Development Corporation Financial Plan

	Actual 2016 -17	Actual 2017 -18	Actual 2018 -19	Estimated 2019 -20	Proposed 2020 -21	Projected 2021 -22	Projected 2022 -23	Projected 2023 -24	Projected 2024 -25	Projected 2025 -26
FUND BALANCE	\$1,901,916	\$1,708,061	\$1,824,256	\$1,357,987	\$1,111,872	\$1,670,000	\$2,050,000	\$1,270,000	\$2,720,000	\$4,280,000
REVENUES										
Half Cent Sales Tax	3,188,958	3,451,000	3,416,916	3,183,429	3,250,000	3,320,000	3,390,000	3,460,000	3,530,000	3,600,000
Miscellaneous	59,711	277,703	277,703							
Interest Income	19,133	18,380	11,944	12,000	12,000	8,000	10,000	6,000	14,000	21,000
Total Revenues	\$3,267,802	\$3,747,083	\$3,706,563	\$3,195,429	\$3,262,000	\$3,328,000	\$3,400,000	\$3,466,000	\$3,544,000	\$3,621,000
EXPENDITURES										
Transfer to Recreation Operations	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
202 Winding Way	80,776	4,894								
Park & Recreation Projects	363,408	475,680	826,549	476,750		302,500	1,610,000			
Recreation Subtotal	794,184	830,574	1,176,549	826,750	350,000	652,500	1,960,000	350,000	350,000	350,000
Economic Development Debt Service	1,751,590	1,396,039	1,376,478	1,349,140	1,326,074	1,299,259	1,270,479	1,092,222	1,064,161	1,036,943
S. Parking Place Design	28,255									
Downtown Maintenance	37,863	79,941	57,614	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Economic Development Subtotal	1,817,708	1,475,981	1,434,092	1,419,140	1,396,074	1,369,259	1,340,479	1,162,222	1,134,161	1,106,943
Golf Course Projects		600,441	584,491	224,354	0	0	93,000			
Golf Course 2016 Brazos River Flood		55,165								
Golf Course Debt Service	494,600	488,800	477,700	471,300	459,600	428,100	382,500			
Golf Course Operating Reserve	300,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Golf Course Subtotal	849,765	1,589,241	1,562,191	1,195,654	959,600	928,100	882,500	500,000	500,000	500,000
Total Expenditures	3,461,657	3,895,796	4,172,832	3,441,544	2,705,674	2,949,859	4,182,979	2,012,222	1,984,161	1,956,943
Net Revenues (Expenditures)	(193,855)	(148,713)	(466,269)	(250,000)	560,000	380,000	(780,000)	1,450,000	1,560,000	1,660,000
ENDING FUND BALANCE	\$1,708,061	\$1,559,348	\$1,357,987	\$1,111,872	\$1,670,000	\$2,050,000	\$1,270,000	\$2,720,000	\$4,280,000	\$5,940,000
TARGET FUND BALANCE	1,403,284	1,376,478	1,349,140	1,326,074	1,299,259	1,270,479	1,092,222	1,064,161	1,036,943	862,813
Over/(under) target balance	\$304,777	\$182,870	\$8,847	(\$214,202)	\$370,741	\$779,521	\$177,778	\$1,655,839	\$3,243,058	\$5,077,187

SALES TAX HISTORY

	Fiscal Year	One Cent Sales Tax	Section 380 Sales Tax Rebate	Half Cent Sales Tax	Percentage Growth
	2008	4,553,842	120,262	2,337,052	-1.40%
	2009	4,634,553	182,823	2,408,688	1.77%
	2010	4,432,443	121,949	2,277,196	-4.36%
	2011	4,562,725	148,828	2,355,777	2.94%
	2012	4,772,141	143,839	2,457,990	4.59%
	2013	5,093,359	145,265	2,619,312	6.73%
	2014	5,226,636	277,838	2,752,237	2.62%
	2015	6,276,467	285,337	3,138,233	20.09%
	2016	6,454,920	264,649	3,227,460	2.84%
	2017	6,377,917	77,181	3,188,958	-1.19%
	2018	6,902,000	86,029	3,451,000	8.22%
Actual	2019	6,833,831	217,467	3,416,916	-0.99%
Projected	2020	6,366,858	138,000	3,183,429	-6.83%
Budgeted	2021	6,500,000	200,000	3,114,429	2.09%

The City has executed several Section 380 economic development agreements over the last 20 years. The typical agreement rebates half of the additional one cent sales generated by the development. The Sales tax to the general fund is the one cent sales tax less the rebate amount.



ECONOMIC DEVELOPMENT DEBT SERVICE BUDGET SUMMARY

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, \$2.0 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the extension of water lines to the airport, \$2.3 million in refunding bonds, and \$3.9 million to fund the extension of sewer lines to the airport and improvements to the main from lift station 25 (near Brazos Mall) to the wastewater treatment plant.

ECONOMIC DEVELOPMENT DEBT SERVICE FUND

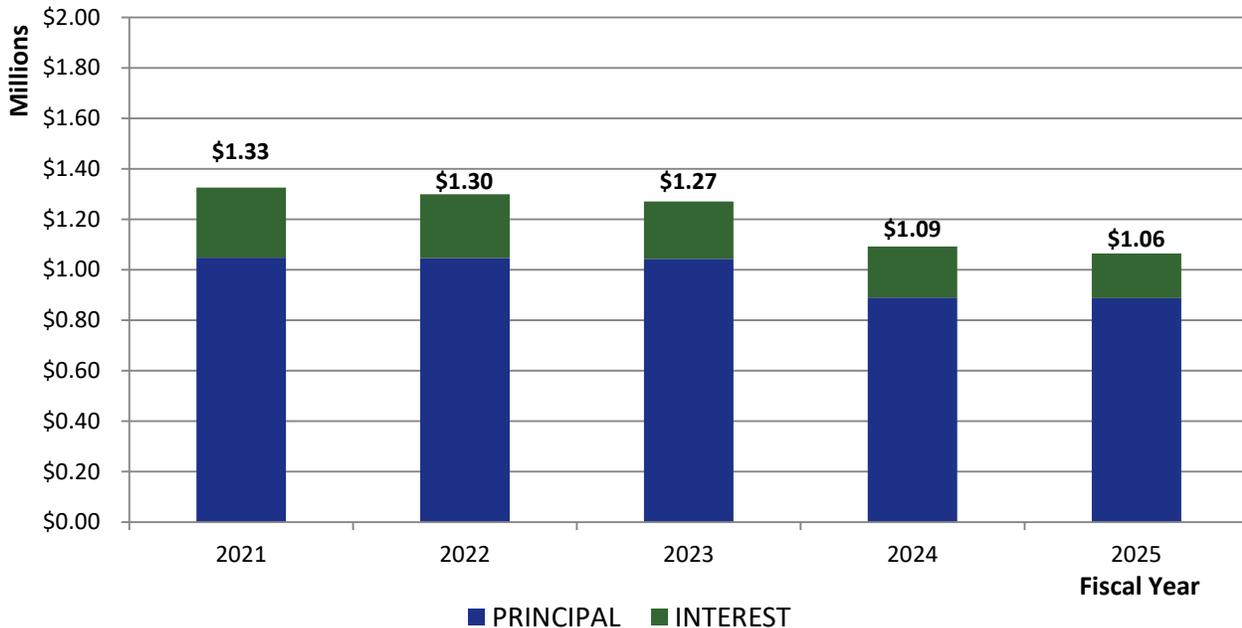
<i>RESOURCES</i>	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATE 2019-20	PROPOSED 2020-21
Fund Balance	\$ 0	\$ 0	\$ 0	0
Revenues				
Transfer from Econ. Devl.	1,376,478	1,349,140	1,349,140	1,326,074
Bond Premium				
Proceeds from Bonds				
	<u>1,376,478</u>	<u>1,349,140</u>	<u>1,349,140</u>	<u>1,326,074</u>
Total Resources	\$ 1,376,478	\$ 1,349,140	\$ 1,349,140	\$ 1,326,074
 EXPENDITURES				
Principal	\$ 1,045,000	\$ 1,045,000	\$ 1,045,000	\$ 1,048,067
Interest	331,478	304,140	304,140	278,007
Bond Issue Cost			0	
Transfr to North Sewer Construction			0	
	<u>1,376,478</u>	<u>1,349,140</u>	<u>1,349,140</u>	<u>1,326,074</u>
Total Expenditures	\$ 1,376,478	\$ 1,349,140	\$ 1,349,140	\$ 1,326,074
 Ending Fund Balance	\$ 0	\$ 0	\$ 0	0

ECONOMIC DEVELOPMENT DEBT SERVICE SCHEDULE

CERTIFICATE OF OBLIGATION DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		PROPOSED DEBT FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2020 - 21	1,048,067	278,007	0	0	1,048,067	278,007	1,326,074
2021 - 22	1,046,534	252,725	0	0	1,046,534	252,725	1,299,259
2022 - 23	1,043,466	227,013	0	0	1,043,466	227,013	1,270,479
2023 - 24	890,399	201,823	0	0	890,399	201,823	1,092,222
2024 - 25	887,126	177,036	0	0	887,126	177,036	1,064,161
2025 - 26	883,189	153,754	0	0	883,189	153,754	1,036,943
2026 - 27	729,252	133,561	0	0	729,252	133,561	862,813
2027 - 28	706,216	114,923	0	0	706,216	114,923	821,139
2028 - 29	702,838	95,989	0	0	702,838	95,989	798,827
2029 - 30	680,000	76,269	0	0	680,000	76,269	756,269
2030 - 31	490,000	58,844	0	0	490,000	58,844	548,844
2031 - 32	490,000	43,744	0	0	490,000	43,744	533,744
2032 - 33	490,000	28,013	0	0	490,000	28,013	518,013
2033 - 34	390,000	13,438	0	0	390,000	13,438	403,438
2034 - 35	115,000	5,175	0	0	115,000	5,175	120,175
2035 - 36	115,000	1,725	0	0	115,000	1,725	116,725
TOTAL	10,707,087	1,862,036	0	0	10,707,087	1,862,036	12,569,123

**Proposed Economic Development Debt Service Schedule
Short-Term Outlook**



**ECONOMIC DEVELOPMENT DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING**

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/20	2020-21 PRINCIPAL DUE	2020-21 INTEREST DUE	2020-21 TOTAL DUE	
C.O. 2013	\$2,000,000	2.40	2033	1,300,000	100,000	33,750	133,750	
C.O. 2013A	\$1,500,000	1.98	2023	450,000	150,000	10,875	160,875	
C.O. 2014	\$5,500,000	2.00	2034	3,850,000	275,000	104,844	379,844	
C.O. 2015 Ref	\$2,332,087	1.94	2030	2,332,087	253,067	63,438	316,505	
C.O. 2016	\$3,900,000	2.09	2036	2,775,000	270,000	65,100	335,100	
TOTAL ALL ISSUES					10,707,087	\$ 1,048,067	\$ 278,007	\$ 1,326,074

Bond Ratings : Moody's - Aa1, S&P's - AA+

C.O. 2009:

Certificates of Obligation 2009

\$5,000,000 for Phase 2 of Downtown revitalization, This Way, That Way, Parking Way

C.O. 2015 Refunding:

Certificates of Obligation 2009 - \$5,000,000 advance refunded

\$2,332,087 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. 2016

\$1,500,000 to assist in the funding of the extension of sewer to the airport area

\$2,400,000 to replace the lift station 14 force main to the Wastewater Treatment Plant

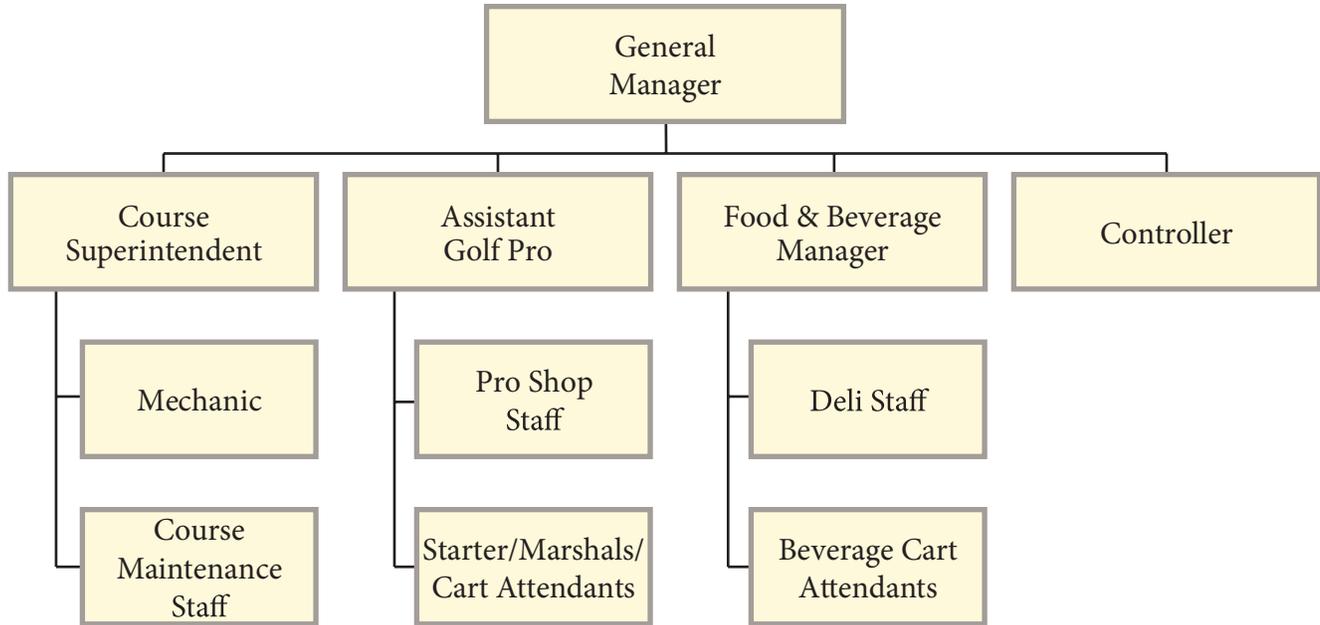
GOLF COURSE FUND

Lake Jackson

— TEXAS —



WILDERNESS 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.

Personnel	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget
Course & Grounds	10.0	10.0	10.0	10.0
Pro Shop / Admin	4.0	4.0	4.0	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 FTEs	26.5	26.5	26.5	26.5

PROGRAM DESCRIPTION

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. The Team strives to maintain 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 as an "Award Winning" golf experience complimented by an exceptionally friendly staff and well conditioned golf course. As our golf rounds per playable day continue to be well above the industry average, we will need to shift our rate strategy to one based on market demand versus the traditional posted ceiling rates that limit the ability to grow average daily rate when market demand is exceptionally high. We will also need to gradually limit the amount of rate tiers we offer. Non-golf revenues such as Special Events will be a key consideration and focus moving forward as we try to diversify our revenue streams to minimize the impact of inclement weather on our golf business.

FY 20-21 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality of Life	
OBJECTIVE: Provide Quality Parks & Recreation Opportunities	
• Recapture Loss Outing Revenue from Pandemic	
• Build Additional Revenue Stream(s) Non-Golf Specialty Events (Weddings & Meetings)	
• Sell Large Volume Special Merchandise Orders to Golf & Non-Golf Market Segments. Expand Online Sales	
• Sell food for delivery on the golf course	
• Add one additional Junior Championship to Spring	
• Develop New Internal events with increased annual pass sales	
• Grow Weekday Golf rounds through value priced pass holder offer	

FY 19-20 DEPARTMENT GOALS & OBJECTIVES

Enhance Quality of Life	
OBJECTIVE: Provide Quality Parks & Recreation Opportunities	
• Host Winter Prestige Tour Junior Championship	Complete
• Build Additional Revenue Stream(s) Non-Golf Specialty Events (Weddings & Meetings)	Complete
• Sell Large Volume Special Merchandise Orders to Golf & Non-Golf Market Segments. Expand Online Sales	Complete
• Utilize Golf Now Pricing Matrix to increase utilization during slower periods	Complete
• Growing Golf Packages & Added Value Packages to attract more golfers and increase frequency of play	Complete
• Expand Player Development Offerings through The Recreation Department to Increase Participation and Awareness	Complete
• Maintain 80+ NPS Customer Service Ratings and Achieve Ranking with Golf Advisor	Complete
• Create Internal Charity Event with Folds of Honor and/or Cancer Organization and host yearly	Complete
• Expand Social Media Marketing to target Non-Resident Golfers.	Complete

WILDERNESS GOLF COURSE

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Target
Total Rounds Played	31828	33864	31150	34736
Resident Rounds	17187	18625	16952	17401
Non-Resident Rounds	9423	9305	11074	12020
Tournament Rounds	5218	5934	3124	5315
Wilderness Golf Association Memberships	142	150	115	140
"Get Golf Ready" Graduates	84	100	91	100
Email Customer Base	22193	22731	18071	20512
Average Green & Cart Fees per Round	\$23.78	\$26.93	\$28.28	\$26.82
Average Pro Shop Revenue per Round	\$4.47	\$4.19	\$4.52	\$4.43
Average Food & Beverage Revenue per Round	\$6.67	\$6.50	\$6.44	\$6.53
Average Driving Range Revenue per Round	\$1.60	\$1.62	\$1.56	\$1.52

BUDGET INFORMATION

REVENUES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATE 2019-20	PROPOSED 2020-21
Course & Ground	\$ 757,060	\$ 772,791	\$ 796,168	787,199
Cart Revenue	137,714	139,320	126,741	144,320
Golf Shop	142,261	141,730	142,255	155,730
Range	50,777	54,858	45,053	52,627
Food & Beverage	212,428	220,010	198,236	226,866
Total Revenues	\$ 1,300,240	\$ 1,328,709	\$ 1,308,453	\$ 1,366,742
Cost of Sales				
COGS - Merchandise	89,955	89,256	90,303	98,311
COGS - Food & beverage	88,513	86,899	78,211	89,320
Total Cost of Sales	\$ 178,468	\$ 176,155	\$ 168,514	\$ 187,631
Gross Profit	\$ 1,121,772	\$ 1,152,554	\$ 1,139,939	\$ 1,179,111
EXPENSES				
Salaries & Wages (with benefits)	\$ 834,474	\$ 863,384	\$ 876,564	901,752
Course & Ground	369,722	374,034	398,598	387,430
Cart	91,221	84,420	72,051	86,980
Golf Shop	27,628	16,645	19,572	18,805
Range	6,232	3,300	4,470	4,000
Food & Beverage	12,357	15,360	20,900	16,860
General & Administrative	112,286	104,774	101,471	104,745
Total Expenses	\$ 1,453,920	\$ 1,461,917	\$ 1,493,626	1,520,572
Net Operating Income	\$ (332,148)	\$ (309,363)	\$ (353,687)	\$ (341,461)
Non-Operating Revenues (Expenses)				
Kemper Management Fee	(92,191)	(93,948)	(93,948)	(95,364)
Trsf from General Fund	0	0	0	0
Trsf from Econ. Devl	500,000	500,000	500,000	500,000
NET INCOME	\$ 75,661	\$ 96,689	\$ 52,365	\$ 63,175

GOLF COURSE DEBT SERVICE BUDGET SUMMARY

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.

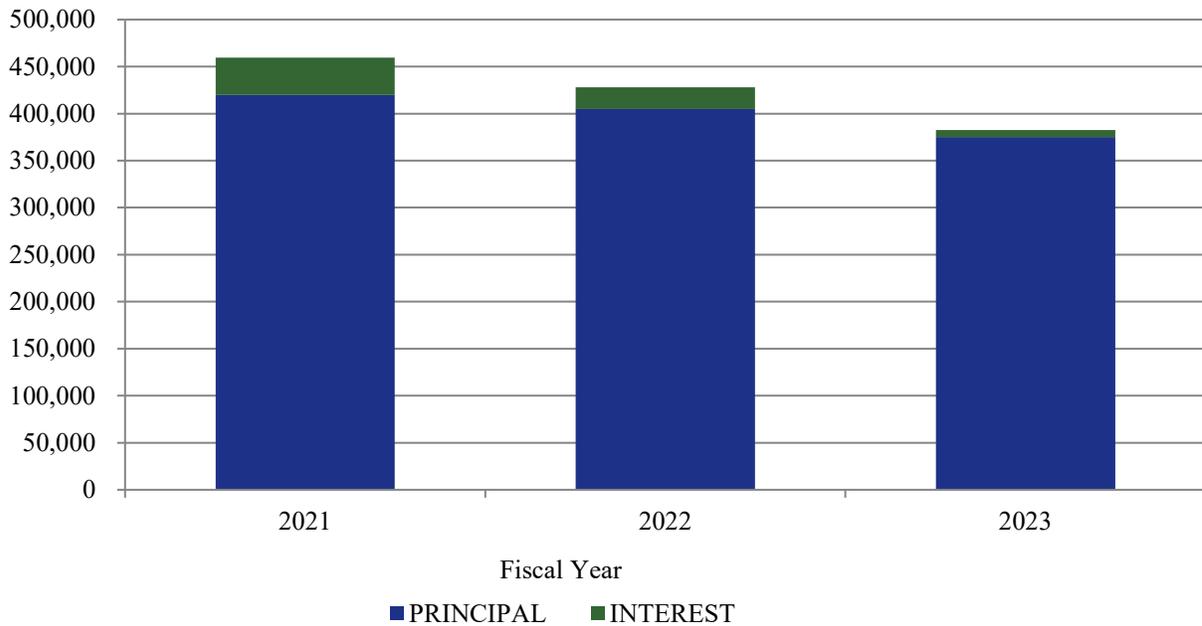
It is anticipated the operations of the Golf Course will not provide sufficient revenues to provide funds for all of the necessary debt service. Therefore, the Lake Jackson Development Corporation has set aside \$550,000 in ½ cent sales tax revenues (Economic Development Fund) for the life of the bonds to insure funds are available for debt service payments. In 2020-2021 it is anticipated that the debt service will be paid by the \$459,600 transfer from the Economic Development Fund.

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATE 2019-20	PROPOSED 2020-21
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	477,700	471,300	471,300	459,600
	<u>477,700</u>	<u>471,300</u>	<u>471,300</u>	<u>459,600</u>
Total Resources	\$ 477,700	\$ 471,300	\$ 471,300	\$ 459,600
EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATE 2019-20	PROPOSED 2020-21
Principal	\$ 405,000	\$ 415,000	\$ 415,000	\$ 420,000
Interest	72,700	56,300	56,300	39,600
Paying Agent Fees				
	<u>477,700</u>	<u>471,300</u>	<u>471,300</u>	<u>459,600</u>
Total Expenditures				
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

**GOLF COURSE BONDS
DEBT SERVICE SCHEDULE**

2011 REFUNDING SERIES FISCAL TOTALS			Fiscal Year
DATE	PRINCIPAL	INTEREST	TOTALS
2020 - 21	420,000	39,600	459,600
2021 - 22	405,000	23,100	428,100
2022 - 23	375,000	7,500	382,500
TOTAL	\$1,200,000	\$70,200	\$1,270,200

Long-Term Debt Schedule



SCHEDULE OF OUTSTANDING GOLF COURSE BONDS

**GOLF COURSE BOND DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING**

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/20	2020-21 PRINCIPAL DUE	2020-21 INTEREST DUE	2020-21 TOTAL DUE
G.O. 2011 Ref	\$4,000,000	3.81	2023	\$ 1,200,000	420,000	39,600	459,600
TOTAL ALL ISSUES				\$1,200,000	\$ 420,000	\$ 39,600	\$ 459,600

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

REFUNDING BONDS - Series 2011

Certificate of Obligation Bond Series 2002 - REFUNDED

General Obligation Bond Series 2002 - 3/15/2013 call date for refunding

OTHER FUNDS

Lake Jackson

— TEXAS —



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 ($10,000 \div 5$) into the Equipment Replacement Fund in each of the years 2015 thru 2020.

The following purchases have been recommended for FY 20-21:

Equipment type	Amount
Replace 2 patrol Tahoe's	\$110,000
Replace Code Enforcement Pickup #813	\$43,000
Replace Parks mower tractor #534	\$26,000
Replace Parks mowing decks #1012 & #1010	\$10,500
Replace Wastewater pickup #1034	\$55,000
Replace 2 exmark mowers (Parks) #1159 & #1161	\$20,000
Replace video camera system for Service Ctr. (2nd Phase)	\$45,000
Replace 2 residential garbage trucks #810 & #869	\$651,800
Replace garbage flatbed	\$125,000
Replace 4 post truck lift	\$85,000
Computer equipment (citywide)	<u>\$252,000</u>
	\$1,298,300

The COVID-19 pandemic has had us delay purchases since we do not know how long it will last.

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 20-21 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. As a result of the COVID-19 pandemic, all equipment replacement line items in every budget remain the same as they were in FY19-20. We will need to recalculate the numbers once revenues recover and the pandemic ends.

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	ADOPTED 2020-2021
Fund Balance	\$ 6,831,217	\$ 6,788,333	\$ 6,788,333	\$ 7,214,016
Revenues				
Transfer from General Fund	1,451,363	1,475,325	1,475,325	1,474,830
Transfer from Utility Fund	556,945	651,545	651,545	651,545
Interest Income	145,764		70,000	50,000
Insurance Proceeds			19,775	
TCEQ V# 1184,1186,1193	30,000			
Sale of Fixed Assets	35,668			
	<u>\$ 2,219,739</u>	<u>\$ 2,126,870</u>	<u>\$ 2,216,645</u>	<u>\$ 2,176,375</u>
Total Resources	\$ 9,050,956	\$ 8,915,203	\$ 9,004,978	\$ 9,390,391

EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	ADOPTED 2020-2021
Computer Equipment & Software	\$ 230,258	\$ 250,670	\$ 250,670	\$ 252,000

ADMINISTRATION:

Van 35,710

COURT:

Replace Courtroom Audio System 6,485 6,897

POLICE:

Replace #1171 Patrol Tahoe 48,000 49,261
 Replace #1172 Patrol Tahoe 48,000 49,986
 Replace #865 Community Police -Tahoe 43,000 41,975
 Replace #1015 Det Lt Staff 34,000 31,938
 New Ford F250- EMC Deputy 42,000 39,467
 Replace Remaining Coaxial Cameras 20,000 20,000
 Replace #1141 Tahoe 40,289
 Replace #1147 Tahoe 47,186
 Replace #1148 Tahoe 53,755
 Replace #864 Tahoe or Similiar 30,569
 Replace #868 1/2 ton pickup 27,527
 Replace # 1018 Patrol Tahoe 55,000
 Replace # 1187 Patrol Tahoe 55,000

ENGINEERING:

Replace Pickup Truck #746 38,698

FIRE:

Replace Security Cameras at FS#1 14,200 14,200

EMS:

Replace medic 7 Ambulance 267,590

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2018-19	2019-20	2019-20	2020-2021
<u>HUMANE</u>				
New F-250 Pick-up	40,402			
<u>PARKS:</u>				
Replace #1043 Pick Up		42,000	41,732	
Replace #1133 Exmark Mower		12,000	12,000	
Replace #1134 Exmark Mower		12,000	12,000	
Replace #1156 Exmark Mower		12,000	12,000	
Replace #1132 Exmark Mower		12,000	12,000	
Replace unit #1005 F250	39,458			
Replace #816 Toro Field Groomer	16,450			
New Ex Mark mower	8,810			
New Ex Mark mower	8,810			
Replace Tractor # 534				26,000
Replace Exmark #1159				10,000
Replace Exmark #1161				10,000
Replace Tractor Deck #1012				6,500
Replace Mowing Deck #1010				4,000
<u>STREETS:</u>				
New 6x10 Trailer		2,000	2,000	
Replace Altec AT-40 Bucket Truck Rpl 741	113,589			
Replace 824 Crew Cab Pickup	39,458			
<u>DRAINAGE:</u>				
Replace 2001 Ford F-150 CNG #717		40,000	38,553	
Replace 2001 Ford F-150 CNG #718		40,000	39,853	
Replace Slope Mower #497		120,000	120,000	
Replace Mowing Tractor #600		45,000	45,000	
Replace Pick Up #1035		40,000	39,853	
Replace Mowing Deck		6,500	6,500	
Replace 600 tractor with AC	42,761			
<u>CODE ENFORCEMENT:</u>				
Replace 2007 Honda Civic #883		38,000	38,108	
Replace #813 - Code				43,000

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2018-19	2019-20	2019-20	2020-2021
<u>GARAGE:</u>				
New F150 (keep 888 as loaner) CNG	40,000			
New 5,000 lb forklift	40,000			
Replace Video Camera System		40,000	40,000	
Replace Four Post 62,000 Truck Lift				85,000
New Phase 2 Camera System				45,000
<u>UTILITY ADMIN:</u>				
Replace Handhelds	5,000			
Replace Meter reading probes				
Replace Unit #762 F150 with CNG	39,181			
Replace Unit #889 Chevy Silverado with CNG	38,183			
<u>WATER PRODUCTION:</u>				
New Van = 2018 Transit 250				
<u>WASTE WATER:</u>				
Replace #1057 & 1060 Vactor Truck		420,000	387,731	
Replace 2009 Silerado # 1034				55,000
<u>SANITATION:</u>				
Replace Residential Garbage Truck #823	309,048			
Replace Residential Garbage Truck	309,048			
Replace #833 Rubber Tire Loader 427HT	174,991			
Replace #863 Front End Loader w/Grapppler	93,586			
Replace #862 Front End Loader w/Grapppler	93,586			
Replace #810 Rear Loader Residential Truck		325,000	283,948	
Replace #1006 Flatbed CNG		31,250	31,250	
New 40 - 4 cy Dumpsters		32,000	30,292	
Replace #1007 Flatbed trailer		31,250	31,250	
Replace #1008 Flatbed Trailer		31,250	31,250	
Replace #1037 Flatbed Trailer		31,250	31,250	
Replace Res Garb Truck # 810				325,900
Replace Res Garb Truck # 869				325,900
<u>CIVIC CENTER:</u>				
Replace #640 F-150	38,682			
Total Expenditures	\$ 2,262,623	\$ 1,869,855	\$ 1,790,962	\$ 1,298,300
Ending Fund Balance	\$ 6,788,333	\$ 7,045,348	\$ 7,214,016	\$ 8,092,091

PARKS FUND

The Parks 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 until 2019.

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.

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 and helped pay for the \$110,000 playground upgrade.

In August 2016, City Council approved a monetary contribution from "The Reserve" apartment development in lieu of dedicated park land. In 2019, the City received payment of \$55,400 for 220 apartment units at \$252/per. This payment was deposited into the Parks Fund for future park improvements/developments.

PROJECTS FOR FY 2020-21

Kid Fishing Event	\$2,000
Community (matching) Park Improvement Funds	20,000
Contingency	<u>5,000</u>
	<u>\$27,000</u>

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

PARKS FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2018-19	BUDGET 2019-2020	ESTIMATED 2019-2020	BUDGET 2020-2021
Fund Balance	\$ 73,458	\$ 123,175	\$ 123,175	\$ 96,675
Revenues				
Interest Income	\$ 1,527	\$ 0	\$ 1,500	\$ 0
Contributions and Donations	55,440	0	0	0
	<u>\$ 56,967</u>	<u>\$ 0</u>	<u>\$ 1,500</u>	<u>\$ 0</u>
Total Resources	\$ 130,425	\$ 123,175	\$ 124,675	\$ 96,675

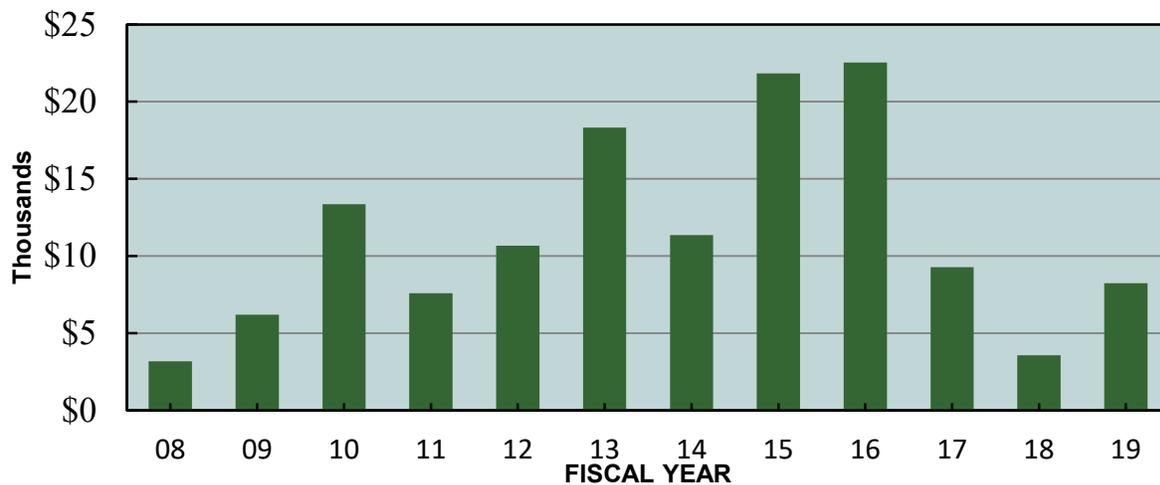
EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-2020	ESTIMATED 2019-2020	BUDGET 2020-2021
Parks Projects - CM (LJ Softball)	\$ 0	\$ 0	\$ 0	\$ 0
Parks Projects - CM (LJ Soccer)	5,000	0	0	0
Parks Projects - CM (Pee Wee BB)	0	0	5,000	0
Park Projects - CM (LJ Little League BB)	0	0	4,861	0
Park Projects - CM (Babe Ruth BB)	0	0	690	0
Brazoswood Key Club Park Playground	0	0	17,116	0
Kid Fishing Event	2,250	3,000	0	2,000
Parks Projects - CM	0	20,000	0	20,000
Contingency Fund	0	5,000	333	5,000
Total Expenditures	<u>\$ 7,250</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 27,000</u>
Ending Fund Balance	<u>\$ 123,175</u>	<u>\$ 95,175</u>	<u>\$ 96,675</u>	<u>\$ 69,675</u>

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Fund Balance	\$ 114,181	\$ 108,305	\$ 108,305	\$ 94,805
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	2,373	1,000	1,500	1,000
	<u>\$ 2,373</u>	<u>\$ 1,000</u>	<u>\$ 1,500</u>	<u>\$ 1,000</u>
Total Resources	\$ 116,553	\$ 109,305	\$ 109,805	\$ 95,805

EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Unemployment Claims	\$ 8,248	\$ 15,000	\$ 15,000	\$ 15,000
Total Expenditures	\$ 8,248	\$ 15,000	\$ 15,000	\$ 15,000
Ending Fund Balance	\$ 108,305	\$ 94,305	\$ 94,805	\$ 80,805

HISTORICAL UNEMPLOYMENT CLAIMS



RESOURCES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2018-19	2019-20	2019-20	2020-21
Fund Balance	\$ 6,468	9,289	9,289	33,339
Revenues				
Transfer from General Fund	\$ 25,000	30,000	30,000	0
Transfer from Motel Occ.	71,313	73,400	53,185	59,690
Revenues from FOL	15,315	14,000	14,280	
Miscellaneous (Special Events)	9,372	17,000	6,325	15,000
Interest	94	0	40	
	<u>\$ 121,094</u>	<u>\$ 134,400</u>	<u>\$ 103,830</u>	<u>\$ 74,690</u>
Total Resources	\$ 127,562	\$ 143,689	\$ 113,119	\$ 108,029
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2018-19	2019-20	2019-20	2020-21
Festival of Lights	\$ 46,125	45,000	53,920	
Concerts in the Park	26,134	30,000	950	20,000
July 4th Celebration	25,000	25,000	10,200	20,000
Misc / Advertising		2,500	0	
Tournaments	0	3,500	0	
Misc./Pay Concerts	14,542	15,000	14,710	15,000
Senior Fest	6,472	6,500		
	<u>\$ 118,273</u>	<u>\$ 127,500</u>	<u>\$ 79,780</u>	<u>\$ 55,000</u>
Total Expenditures	\$ 118,273	\$ 127,500	\$ 79,780	\$ 55,000
Ending Fund Balance	\$ 9,289	\$ 16,189	\$ 33,339	\$ 53,029

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Fund Balance	\$ 921,955	\$ 941,824	\$ 941,824	\$ 952,824
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	0
Interest Income	19,870	8,000	11,000	10,000
	<u>\$ 19,870</u>	<u>\$ 8,000</u>	<u>\$ 11,000</u>	<u>\$ 10,000</u>
Total Resources	\$ 941,824	\$ 949,824	\$ 952,824	\$ 962,824
EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	0
Transfer to General Fund	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	0
Ending Fund Balance	\$ 941,824	\$ 949,824	\$ 952,824	\$ 962,824

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Fund Balance	\$ 407,984	\$ 416,777	\$ 416,777	\$ 422,777
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	8,793	6,000	6,000	6,000
	<u>\$ 8,793</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
Total Resources	\$ 416,777	\$ 422,777	\$ 422,777	\$ 428,777
EXPENDITURES				
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	<u>\$ 416,777</u>	<u>\$ 422,777</u>	<u>\$ 422,777</u>	<u>\$ 428,777</u>

MOTEL OCCUPANCY TAX FUND

The purpose of this fund is to account for resources generated from the local hotel/motel occupancy tax, which collects at the rate of 7% of the cost of a hotel room. It is the policy of the City of Lake Jackson to use and distribute the Hotel Occupancy Tax using two levels of funding to encourage tourism:

1. The first level of funds (Level 1) assists the following organizations and events and is distributed on a percentage basis. The maximum level of funds allocated to Level 1 is \$545,876 for FY 2020-2021. The maximum may be adjusted annually by the City Council, taking into consideration inflation and increases in operating expenditures. This year, the base amount was adjusted .37%.
 - As much as 29% of Level 1 Funds to be used for promotion of tourism through:
 1. Brazosport Convention & Visitors Council; and/or
 2. Individual contractors who will advertise and promote the City;
 - As much as 14% of Level 1 Funds to the Brazosport Fine Arts Council to be used for the promotion of the arts;
 - As much as 21% of Level 1 Funds to the Museum of Natural Science at the Center for Arts and Sciences operated by the Brazosport Fine Arts Council to encourage visitations to museums;
 - As much as 21% of Level 1 Funds to the Lake Jackson Historical Museum to encourage visitations to historical museums and sites;
 - As much as 14% of Level 1 Funds to be used to promote Festival of Lights and other types of festivals or events that promote tourism;
 - As much as 1% of Level 1 Funds to be used to fund tourism-marketing material.
2. The second level of funds (Level 2) is the remainder and residue of the Hotel Occupancy Tax the City collects and can be allocated for some other lawful method of advertising the City or encouraging tourism, including preservation of historical sites, promoting visitation through attraction of conventions, and encouraging visitations to museums.

Requests for Level 2 funds are made to the Hotel Occupancy Tax (HOT) Committee assigned with the responsibility to recommend expenditures of Level 2 funds to the City Council. However, the COVID-19 pandemic and a loss in local/motel occupancy tax revenue led to this item being defunded for FY20-21.

Lake Jackson is home to 8 hotels, totaling 798 rooms: Woodspring Suites (122), Clarion Inn (140), Super 8 (108), Candlewood Suites (85), Best Western (68), Comfort Suites (59), Courtyard by Marriott (116), and Staybridge Suites (100).

MOTEL OCCUPANCY TAX FUND BUDGET SUMMARY

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2018-19	2019-20	2019-20	2020-21
Fund Balance	\$ 155,192	\$ \$ 126,768	\$ 126,768	\$ 73,483
Revenues				
Motel Occupancy Tax				
Best Western	106,530	109,000	80,200	86,000
Super 8	25,713	43,000	15,500	20,000
Staybridge Suites	135,846	75,000	109,000	127,000
Less Rebate	(88,300)	(48,750)	(70,900)	(82,550)
Clarion	90,484	104,000	19,100	36,000
Comfort Suites	80,546	95,000	56,900	67,000
Courtyard by Marriott	246,487	256,000	190,600	217,000
Less Rebate	(184,865)	(192,000)	(142,900)	(162,750)
Woodspring	15,033	0	32,700	37,000
Candlewood	83,034	83,000	76,500	82,000
Total Occupancy Tax	\$ 510,508	\$ 524,250	\$ 366,700	\$ 426,700
Other	11			
Interest Income	3,928	100	100	100
	\$ 514,447	\$ 524,350	366,800	\$ \$ 426,800
Total Resources	\$ 669,639	\$ 651,118	493,568	\$ \$ 500,283
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2018-19	2019-20	2019-20	2020-21
Fine Arts Council	\$ 71,313	73,400	53,185	59,690
Brazosport Area C of C	147,719	152,040	110,165	123,640
Museum of Natural Science	106,969	110,100	79,775	89,530
L.J. Historical Museum	106,969	110,100	79,775	89,530
Softball Tournament				
TAAF Conf Promotion Items				
Level 2 Expenditures	38,588	65,000	40,000	0
- Marketing Campaign				
- Special Event Grants				
Marketing Items / Brochure	0	5,250	4,000	4,265
Transfer to Special Events	71,313	73,400	53,185	59,690
Total Expenditures	\$ 542,871	\$ 589,290	420,085	\$ 426,345
Ending Fund Balance	\$ 126,768	\$ 61,828	73,483	\$ 73,938

PEG FUND BUDGET

The purpose of this fund is to account for Public, Educational and Government (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.

In 2017 the City of Lake Jackson and the Brazosport Independent School District entered into an interlocal agreement. The agreement provides that the City will provide funds to the school district to buy audio visual/ recording equipment. Students in the Audio/Visual Programs in the BISD will work with the City to create programming to be run on City Channel 16, which will promote the City of Lake Jackson and to educate citizens on the programs and services provided by the City.

An initial payment of \$186,343 was made to BISD in 2017, with programming beginning during the 2017-2018 school year. The first year was successful in creating initial videos and establishing a baseline for video expectations, which generated several ideas to continue growing the program in both scope and creativity in future years.

In FY 20-21 we hope to expand the program and begin utilizing the equipment and product creators more often, with the major focus of promoting city events and how to find additional information about the city.

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Fund Balance	\$ 268,902	348,543	348,543	355,543
Revenues				
PEG fees	\$ 73,759	80,000	72,000	70,000
Interest	6,797	2,500	4,000	2,500
	<u>\$ 80,557</u>	<u>\$ 82,500</u>	<u>\$ 76,000</u>	<u>\$ 72,500</u>
Total Resources	\$ 349,459	\$ 431,043	\$ 424,543	\$ 428,043

EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Operating Expenses				
Operating Supplies/BISD	\$ 915	69,000	69,000	62,000
Total Expenditures	\$ 915	\$ 69,000	\$ 69,000	\$ 62,000
Ending Fund Balance	<u>\$ 348,543</u>	<u>\$ 362,043</u>	<u>\$ 355,543</u>	<u>\$ 366,043</u>

POLICE SEIZURE FUNDS BUDGET

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.

RESOURCES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Fund Balance	\$ 61,930	\$ 93,358	\$ 127,258	\$ 161,158
Revenues				
Seizures	\$ 54,687	\$ 52,000	52,000	52,000
Misc	0			
Interest	94	100	100	100
	<u>\$ 54,781</u>	<u>\$ 52,100</u>	<u>\$ 52,100</u>	<u>\$ 52,100</u>
Total Resources	\$ 116,711	\$ 145,458	\$ 179,358	\$ 213,258
EXPENDITURES	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
Reimbursement (30% to DA)	\$ 1,984	\$	\$	\$
Undercover Operations	0			
Operating Supplies	21,369	18,200	18,200	18,200
Equipment				
Miscellaneous				
	<u></u>	<u></u>	<u></u>	<u></u>
Total Expenditures	\$ 23,352	\$ 18,200	\$ 18,200	\$ 18,200
Ending Fund Balance	\$ 93,358	\$ 127,258	\$ 161,158	\$ 195,058

MULTI-YEAR FUNDS

Lake Jackson

— TEXAS —



MULTI-YEAR FUNDS SUMMARY

This section includes all our active Bond Construction Funds. It presents the projects and money spent since the original sale of the bonds along with the plan for the expenditure of the remaining funds. Projects included in these funds typically take multiple 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. For future GO (tax supported) Bonds the Legislature passed a bill that will require voter approval of additional projects Construction funds include:

2010 Infrastructure Improvement Bond Construction Fund

This was the first phase of bonds approved by the voters in May 2010. Projects included drainage and street spot repairs. The project for \$1 million in street spot repairs and the first two major drainage projects are complete. Due to the need for additional funding the Willow/Blossom drainage project will be completed from the 2016 Infrastructure bond fund. The South Yaupon drainage structure crossings include three separate drainage structures. Two of these structures will be completed with street reconstruction in Woodland Park. The remaining structure will be put out for bid following completion of the Woodland Park project in order to maintain traffic flow in the area.

2013 Downtown Revitalization Bond Construction Fund

This fund accounts for the proceeds from the issuance of \$2 million in Certificates of Obligation sold in March 2013. Proceeds were used for the completion of Phase III of the downtown plan – South Parking Place. This project is complete. Less than \$30,000 remains in this fund and maybe be used for small projects in the area.

2014 Economic Incentives Infrastructure Reimbursement Fund

This fund accounts for the proceeds from the issuance of \$5.5 million in Certificates of Obligation. The proceeds are 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. Dow did not request reimbursement for all their allotted funds. An additional project to replace damaged street panels in areas around the Dow facility is also complete. Less than \$100,000 of the original bond proceeds remains and can be used for an infrastructure project in the HEB or Dow area.

2016-2017 Infrastructure Improvement Bond Construction Fund

This fund accounts for the first and second phase of bonds approved by the voters in May 2016. The first phase consists of \$3 million to add an additional 2-lane bridge on Plantation Drive at the Flag Lake Channel (complete), drainage improvements in the Willow/Blossom/ Daisy area (work nearing completion), add traffic signals and right turn lanes at Circle Way & Oak Drive at City Hall (complete), and fund the design for replacement of residential streets in Woodland Park (design complete). The second \$4 million phase includes the construction funding of the Woodland Park project (construction progressing). Included in this project will be two of the drainage structures on Yaupon that were originally funded by the 2010 Bond Fund. As with all our residential street reconstruction projects it includes Water and Sewer line replacement. Because we have several Water and Sewer Bond funds with projects completed under budget, the Water and Sewer portion of Woodland Park will be moved to these funds. Specifically, the 2016 Water and Sewer Bond Fund. This will free an estimated \$600,000 in this fund to be available to address drainage related concerns that came to light in the 2017 flood. The second phase also includes \$650,000 for the engineering of the next portion of the downtown revitalization. (Engineers nearing completion)

2018 Infrastructure Improvement Bond Construction Fund

This fund accounts for the third and final phase of the bonds approved by the voters in May of 2016. It will consist of \$9 million to fund the next phase of the downtown revitalization. Phase 4 of the Downtown Revitalization project includes the reconstruction of 2,525 linear feet of streets, sidewalks, utility lines, and public parking along North Parking Place, That Way from Parking Way to Oyster Creek Drive, and Circle Way from Oak Drive to That Way. The project will also include adding public gathering spaces and pedestrian improvements to the area. Construction was delayed due to the pandemic but plans are to be out for bid in late 2020.

2013 Water and Sewer Bond Construction Fund

This fund accounts for the proceeds from the issuance of \$2 million in Revenue Bonds and \$1.5 million in Certificates of Obligation. Projects funded included the Northwest water system expansion, Sewer line replacements, local lift station renovations and repair, and repainting of the Dow Ag water tower. All of the original projects are complete and under original estimated amounts. Remaining funds were used to complete the Marigold Sewer line repair and additional local lift station renovations.

2016 Water and Sewer Bond Construction Fund

This fund accounts for the proceeds from the issuance of \$3.0 million in Water and Sewer Bonds and \$3.9 million in Certificates of Obligation. The largest part of these funds (\$4.5 million) was used to extend Sewer to the Airport/ Alden Development. The remaining \$2.4 million was used to replace and upgrade the force main from Lift Station 25 to the Wastewater Treatment Plant. These two projects are complete and substantially under budget. The remaining funds are being used to complete additional water and sewer projects including the replacement of Water well 5, Woodland Park Water and Sewer, repair and paint the Oak Drive Water Tower (complete), Booster Pump replacement at Oak Drive (engineering only), and SCADA for monitoring of the water system (project analysis ongoing). After the completion of these projects there remains slightly over \$800,000 which is reserved for the additional transmission line for the Northwest sewer project.

2017 Water and Sewer Bond Construction Fund

This fund will account for the issuance \$5.0 million of Water and Sewer bonds. This will include rehabilitation of the entire basin 6 area. This project was divided into three phases, it has now been reduced to two phases. The first phase is complete and the second phase is over 50% complete, both projects are substantially under budget. Basin 6 includes Plantation Drive, Cedar, Post Oak, North Shady Oaks and Garland to Garland Court Other projects budgeted include the Lake Forest sewer rehab and Huisache Sewer replacement. These projects have been bid and will be awarded shortly.

2019 Water and Sewer Bond Construction Fund

This fund will account for the December 2019 issuance \$5.0 million of Water and Sewer bonds. This was initially ear marked for a new water well and water tower near the airport to support the development of the Alden subdivision. That subdivision is once again on hold. However, the project also includes \$2.3 million for the replacement of the force main from Lift Station 1 to the wastewater treatment plant.

2010 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2010 voters approved the issuance of \$7 million in General Obligation Bonds. This fund was established to account for the bonds sold in July 2010. Due to the rising costs of concrete, the Willow/Blossom drainage project designed to reduce localized street flooding in that area of the City was moved to the 2016 Bond Issue. All other projects planned for this bond issue have been completed.

\$2 million was allocated for Drainage projects. The major focus of these projects was ditch improvements downstream from the State Highway 288 project. Work is complete on three Oak Drive crossings and the Elm crossings. The remaining project is the completion of the three Yaupon crossings. Two of these crossings were bid with the Woodland Park project in the 2016-17 Infrastructure Bond Fund and as such \$537,000 will be transferred to that fund. The remaining money will fund the completion of the third crossing. The third crossing will be bid after the majority of the street reconstruction is done in Woodland Park. 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.

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 March 2020

	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	24,025
Transfer from 2009 Infrastructure Bond Fund	5	5
Interest Earned		
Prior years	51,850	51,850
Fiscal 2020 (thru period 6)	6,640	8,000
Total Interest Earned	<u>58,490</u>	<u>59,850</u>
Total Resources	\$ 3,153,432	\$ 3,154,792

	Original Budget	Project To Date *	Remaining to be spent	Total Projected
Willow Blossom Drainage	\$ 400,000	\$	\$	\$
Oak Dr. Structure Crossings (3)	470,000	462,884		462,884
S. Yaupon Structure Crossings (2)	311,700	537,000	0	537,000
Elm Structure Crossings (2)	149,200	397,045		397,045
S Yaupon, Elm & Magnolia linings	399,200	62,689		62,689
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			
Yaupon Crossing at Walnut			515,415	515,415
Total Expenditures	\$ 3,000,000	\$ 2,639,377	\$ 515,415	\$ 3,154,792
Projected Remaining Funds				\$ 0

2013 DOWNTOWN REVITALIZATION BOND CONSTR. FUND

The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, provides the funding to service the debt payments on \$2,000,000 in Certifications of Obligation. The Certificates were sold in March 2013 to complete the South Parking Place street reconstruction and pavilion.

Downtown Revitalization – South Parking Place

This Project included the complete restoration of South Parking Place and added a pavilion to the center of the roadway that provides 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 hosts a Farmer’s Market, concerts and other outdoor events. This project is complete and has hosted several events.

IMPACT ON OPERATING BUDGET

Because the master plan for downtown includes considerable streetscape and landscaping we anticipated an increase in maintenance cost. These will not impact our general operating budget as we will provide \$70,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund. A monthly farmer’s market and several other events are being held to attract additional patrons downtown.

2013 Downtown Revitalization Bond Construction Fund - South Parking Place As of March 31, 2020

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 2,001,211	\$ 2,001,211
Interest Earned		
Prior Years	36,659	36,659
Fiscal 2020	<u>275</u>	<u>350</u>
Total Interest Earned	<u>36,934</u>	<u>37,009</u>
Total Resources	\$ 2,038,145	\$ 2,038,220

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
South Parking Place	\$ 2,000,000	\$ 1,955,924	\$	\$ 1,955,924
This Way-C/Way to 332		45,910		45,910
Downtown Landscaping Repair		6,150	29,850	36,000
Total Expenditures	\$ 2,000,000	\$ 2,007,984	\$ 29,850	\$ 2,037,834
Projected Remaining Funds				<u>\$ 386</u>

2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

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 constructed an 83,000 sq. ft. store on about 13 acres of the 38-acre site. The remainder of the acreage is being developed with a combination of office, retail and residential. The \$3 million agreement reimbursed 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 consists of nearly one million square feet of office and research space including a major administrative building, two large research and development buildings, amenities/activity building and a central plant/warehousing building. The project has put approximately 2,100 Dow employees in the middle of the city every day.

Both of these projects are now complete. Dow did not request the entire \$2.5 million reimbursement. An additional project to repair streets in the area of the Dow complex that were compromised during construction is also complete. There remains slightly less than \$100,000 that can be used for a project in the Dow / HEB area.

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. These projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure. Overall, the incentives offered these companies continue to pay off in a direct increase to the property tax base as well as serving to attract other commercial entities to the area.

**2014 \$5.5 Million Economic Incentives Infrastructure Bonds
As of March 31, 2020**

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 5,502,525	\$ 5,502,525
Prior Interest Earned	16,517	16,517
Fiscal 2020 YTD	704	1,000
Total Interest Earned	<u>17,221</u>	<u>17,517</u>
Total Resources	\$ 5,519,746	\$ 5,520,042

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Dow Innovation Center Off-Site Utilities	\$ 2,500,000	\$ 2,344,193	\$ 0	\$ 2,344,193
Abner Jackson Street Repair		49,156	0	49,156
Oak Woods Re development HEB	3,000,000	3,000,000	0	3,000,000
This Way spot repair		33,446		33,446
Total Expenditures	\$ 5,500,000	\$ 5,426,795	\$ 0	\$ 5,426,795

Projected remaining Funds **\$ 93,247**

2016-2017 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2016 voters approved the issuance of an additional \$16 million in General Obligation Bonds. This fund was established to account for the first phase (\$3 million) and the second phase (\$4 million). These bonds were sold in December 2016 and December 2017 respectively.

Plantation Drive Bridge

With the construction of the Plantation Park Apartments, Plantation Drive is now a 4-lane road from SH 332 to Oleander Street, at which point there was only a 2-lane bridge to cross the Flag Lake Channel. \$1.0 million was allocated to build an additional 2-lane bridge so that there are 4 lanes of traffic going all the way to Medical Drive. Construction of this project is complete at a total cost of \$910,155.

Willow/Blossom/Daisy Drainage

There is \$800,000 allocated for this project. The drainage project for the Willow/Blossom/Daisy area is be designed to reduce localized street flooding. This project has been bid and awarded. Construction began in June, 2019.

Circle Way & Oak Drive Traffic Improvements

Due to increased traffic and the growth of the Downtown area, \$500,000 was allocated to install traffic signals and right turn lanes at Circle Way and Oak Drive near City Hall. This project is complete.

Residential Street Replacement – Woodland Park Subdivision

Phase 1 included funding for the engineering of this project and phase 2 included the construction funding. Also, two of the drainage crossings originally funded by the 2010 bond issue will be completed with this project. Money from the 2010 Infrastructure Construction Fund will be transferred here to pay for this portion of the project. As with all our street replacement projects, water and sewer lines will also be replaced. Because projects in the 2016 Water and Sewer construction fund were completed significantly under budget, the water and sewer portion of this project will be paid from that fund. This will free approximately \$600,000 in this fund to be utilized on drainage and other issues identified during 2017 flood.

Downtown Revitalization

Phase 2 of the bond sale includes funding for the engineering / design portion for phase 4 (That Way / North Parking Place) of the Downtown Revitalization Project. The funds for the construction of Phase 4 were issued in December of 2018.

IMPACT ON OPERATING BUDGET

There is minimal direct impact of these projects on the operating funds. There will be a minor increase in the City's electricity usage associated with the new lights for the Plantation Drive Bridge and with the traffic signals. However, the drainage improvements will lessen the long-term maintenance of the ditches in that area and the improvements will help to reduce some localized street flooding that occurs during heavy rains.

**2016 / 2017 Infrastructure Improvements
Bond Construction Fund
As of March 2020**

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds		
2016	\$ 3,000,000	\$ 3,000,000
2017	4,000,000	4,000,000
Interest Earned		
Prior Years	238,053	238,053
Fiscal 2020	33,729	50,000
Total Interest Earned	<u>271,782</u>	<u>288,053</u>
Total Resources	\$ 7,271,782	\$ 7,288,053

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Woodland Park Subdivision *	\$ 2,626,000	\$ 1,051,236	\$ 1,048,764	\$ 2,100,000
That Way/N Parking Place Engineering	650,000	714,045	0	714,050
Downtown S Parking Place	250,000	50,256	0	50,256
Oak Dr. / Circle Way Light	500,000	437,075	0	437,075
Plantation Dr Bridge	1,000,000	905,557	0	910,155
Willow / Blossom Drainage	800,000	558,482	341,518	900,000
Brazos Canal Relief		13,123	86,877	100,000
Oleander/ Magnolia Channel Erosion		42,934	0	42,934
Hickory Ditch Outfall			150,000	150,000
Total Expenditures	\$ 5,826,000	\$ 3,772,708	1,627,159	\$ 5,404,470

Projected Remaining Funds \$ 1,883,583

* Woodland Park includes Hickory, Oleander, Bois D Arc, South Yaupon and Lotus

2018 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2016 Voters approved the issuance of an additional \$16 million in General Obligation Bonds. This fund was established to account for the third phase and final issuance of those bonds. These bonds were sold in December 2018.

Downtown Revitalization

This bond issue will include \$9 million for the fourth phase of the Downtown Revitalization Project. This project includes the reconstruction of 2,525 linear feet of streets, sidewalks, utility lines, and public parking along North Parking Place, That Way from Parking Way to Oyster Creek Drive, and Circle Way from Oak Drive to That Way. The project will also include adding public gathering spaces and pedestrian improvements to the area. Construction is scheduled to begin in late 2019.

2018 \$9 Million Infrastructure Improv Bond Construction Fund As of March 2020

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 9,000,000	\$ 9,000,000
Interest Earned		
Fiscal 2019	173,644	173,644
Fiscal 2020 thru period 6	69,968	80,000
Total Interest Earned	<u>243,612</u>	<u>253,644</u>
Total Resources	\$ 9,243,612	\$ 9,253,644

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Downtown Revitalization	\$ 9,000,000	\$ 48,033	\$ 9,195,579	\$ 9,000,000
Total Expenditures	\$ 9,000,000	\$ 48,033	9,195,579	\$ 9,000,000
Projected Remaining Funds				\$ 253,644

2017 WATER AND SEWER BOND CONSTRUCTION FUND

This fund accounts for the issuance of \$5.0 million of water and Sewer bonds in December of 2017. This sewer project includes \$3.5 Million for the rehabilitation of the entire basin 6 area. Basin 6 includes Plantation Drive, Cedar, Post Oak, North Shady Oaks and Garland to Garland Court. Also included is \$1.1 Million for Phase 1 of the Lake Forest Sewer Rehabilitation and \$400,000 for the Huisache sewer rehabilitation.

Basin 6 Sewer Replacement

This project was divided into two phases. Phase 1 is complete and phase 2 is over 50% complete. Both phases were completed utilizing the pipe bursting method versus having to open cut. This resulted in substantial savings as compared to the original budget.

Lake Forest / Huisache Sewer Rehab

These two projects were combined and bid as one. Bids were recently received, and award is pending. Originally this was planned as only being the first phase of Lake Forest but we were able to include the second phase as well.

IMPACT ON OPERATING BUDGET

The direct impact on the operating budget will be minimal, however lift station 6 experiences significant flow from infiltration during rain events. If this project successfully reduces that, electricity usage will decrease as will man-hours spent monitoring the area.

2017 \$5 Million Water and Sewer Bonds Bond Construction Fund As of March 2020

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned Previous years	127,819	127,819
Fiscal 2020	34,049	40,000
Total Interest Earned	<u>161,868</u>	<u>167,819</u>
Total Resources	\$ 5,161,868	\$ 5,167,819

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Basin 6 subbasin b phase I	\$ 1,042,000	\$ 627,333	\$ 6,852	\$ 634,185
Basin 6 phase II	2,458,000	187,295	877,705	1,065,000
Lake Forest / Huisache	1,500,000	295,610	1,384,390	1,680,000
Huisache Sewer Rehab				
Total Expenditures	\$ 5,000,000	\$ 1,110,238	2,268,947	\$ 3,379,185
Projected Remaining Funds				\$ 1,788,634

2013 WATER AND SEWER BOND CONSTRUCTION FUND

In May of 2013, we issued \$2 million in Water and Sewer Bonds. The proceeds from these bonds funded 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

This project was the first of a phased approach to providing water service to the airport area.

This phase included 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 are complete and located on a plant site donated by the County east of the airport. Water mains were extended to the airport to the west, to CR 220 to the north, and to the Alden development to the South. The Airport is in the process of completing their internal system and will soon connect to these lines.

This initial phase will serve up to the first 400 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.

Repair and Repaint Water Tower

This provided funds for the repair and repainting of the Water Tower known as the Dow Ag Tower (Leo Martin). This project was the first completed from this bond issue at total cost of \$436,675.

Local Lift Station Renovations

This will replace the pumps and controls and upgrade the flow capacity of the existing Lift Station #16 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 (\$100,000).

All of the planned projects for this bond fund are complete. Because these projects were completed under budget we have funded additional projects. This includes a project to asphalt the access road to the water plant (complete), additional lift station renovations (complete) and the repair of the Marigold sewer line (complete).

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 the increased operating costs. 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
As of March 31, 2020**

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issues 2013 Water & Sewer Bonds	\$ 2,000,000	\$ 2,000,000
Net Proceeds from Bond Issues 2013A CO's	\$ 1,504,241	1,504,241
Interest Earned		
Prior years interest	22,619	22,619
Fiscal 2020 YTD	1,247	1,275
Total Interest Earned	<u>23,866</u>	<u>23,894</u>
Total Resources	\$ 3,528,107	3,528,135

Expenditures	Original Budget	Project To Date	Remaining to be Spent	Total Projected
Replace Sewer Line - Center Way	\$ 125,000	\$ 77,232	\$ 0	\$ 77,232
Replace Sewer Line - Begonia	125,000	94,344	0	94,344
NW Water Expansion-Engineering	2,500,000	117,173	0	
NW Water Expansion		2,279,787	0	2,396,960
Local Lift Station Renovations 83-97	224,250	224,686	0	224,686
Lift station 16 renovation	150,000	83,247	0	83,247
Marigold Sewer Line	100,000	53,470	0	53,470
Repaint Water Tower - Dow Ag	500,000	436,675	0	436,675
Total Expenditures	\$ 3,724,250	\$ 3,366,614	\$ 0	\$ 3,366,614

Projected Remaining funds \$ 161,521

2016 WATER AND SEWER BOND CONSTRUCTION FUND

Northwest Sewer System Expansion

In December 2016, the City issued \$3.0 million in Water and Sewer Bonds and \$3.9 million Certificates of Obligation. The proceeds from these bonds funded the Northwest sewer system expansion and a new and improved force main from lift station 25 (near the Brazos Mall) to the Wastewater Treatment Plant. This will improve flow and capacity for the Mall and surrounding commercial properties.

The Northwest sewer expansion extended sewer service to the Airport area and also serves Texas Department of Criminal Justice Clemens Unit. Previously this unit treated their own wastewater, but they desired to and are now connected to our system. This project included main trunk lines, lift stations, and force mains back to our existing plant.

These projects are complete and are significantly under budget. Additional projects identified to be completed with the savings include Replacement of water well 5, the water and sewer portion of Woodland Park, Oak Drive water tower repair, Engineering for Booster Pumps at Oak Drive, and a new SCADA system for the water operations.

After completion of the above projects there will remain approximately \$800,000. These funds are reserved to provide the final sewer trunk system required to serve the future Alden Subdivision. This balance and a reserved \$1.2 Million in the Utility projects fund will provide the \$2 Million needed for this final sewer trunk line. Any cost above \$2 million for this final sewer trunk line would come from the developer of the Alden subdivision.

IMPACT ON OPERATING BUDGET

The impact on the operating budget of adding the Clemens Unit has been greater than anticipated. After averaging 500,000 gallons a day for the first year of being on our system, they addressed some internal infiltration issues and have now settled in at 230,000 gallons a day. This represents approximately \$400,000 in annual revenue for our system. Our wastewater reclamation facility has the capacity to handle this with some increase in treatment cost. However, the increase in cost is far exceeded by the increase in revenues. The additional projects will have minimal direct impact. The new SCADA system will probably add a maintenance contract and communication cost of less than \$5,000 annually. Replacement of water and sewer lines in the Woodland Park subdivision are a portion of the plan to improve operational efficiency by reducing water leaks and sewer infiltration.

**2016 \$3 Million Water and Sewer Bonds
\$3.9 Million Certificates of Obligation
Bond Construction Fund
As of March 2020**

Resources	Project To Date *	Total Projected
Net Proceeds from Water and Sewer Bonds	\$ 3,000,000	\$ 3,000,000
net Proceeds from Certificates of Obligation	3,900,000	3,900,000
Prior period interest	131,812	131,812
Interest Earned 2020 YTD	8,211	9,000
Total Interest Earned	<u>140,023</u>	<u>140,812</u>
Total Resources	\$ 7,040,023	\$ 7,040,812

Expenditures	Original Budget	Project To Date *	Remaining to be Spent	Total Projected
Northwest Sewer expansion extend sewer service to airport & Lift Station 25 force main	\$ 6,900,000	\$ 4,715,426	\$	\$ 4,715,426
Sewer North- add'l transmission line		51,566	839,127	890,693
Replace Water Well 5	315,000	324,100	0	324,100
Woodland Park Water/Sewer	637,787	638,387	0	638,387
Oak Drive Water Tower	275,000	278,850	0	278,850
Booster Pumps	250,000	29,817	0	29,817
SCADA	150,000	23,369	139,381	162,750
Total Expenditures	\$ 8,527,787	\$ 6,061,515	978,508	\$ 7,040,023

Projected Remaining Funds **\$ 0**

2019 WATER AND SEWER BOND CONSTRUCTION FUND

This fund will account for the December 2019 issuance \$5.0 million of Water and Sewer bonds. This was initially ear marked for a new water well and water tower near the airport to support the development of the Alden subdivision. That subdivision is once again on hold. However, the project also includes \$2.3 million for the replacement of the force main from Lift Station 1 to the wastewater treatment plant.

IMPACT ON OPERATING BUDGET

This project will have no direct impact on the operating budget.

2019 Water & Sewer Bond Bond Construction Fund As of March 2020

Resources			Project To Date *			Total Projected
Net Proceeds from Bonds to be Issued			\$ 5,000,000			\$ 5,000,000
Interest Earned						
Fiscal 2020			22,955			25,000
Total Interest Earned			22,955			25,000
<i>Total Resources</i>			\$ 5,022,955			\$ 5,025,000
Expenditures	Original Budget		Project To Date	Remaining to be spent		Total Projected
Lift Station 1 Force Main	\$ 2,300,000	\$	0	\$ 2,300,000	\$	2,300,000
Alden Projects	2,700,000			2,700,000		2,700,000
<i>Total Expenditures</i>	\$ 5,000,000	\$	0	5,000,000	\$	5,000,000
Projected Remaining Funds					\$ 25,000	

STATISTICAL INFORMATION

Lake Jackson

— TEXAS —



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 thirteen Keep Texas Beautiful Governor's Community Achievement Awards and four 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 36 years.

Location

8 Miles North of the Gulf of Mexico
50 Miles South of Houston

Estimated 2020 Population

~29,000

Form of Government

Council/Manager (Home Rule Charter)

Mayor

Bob Sipple

City Manager

William P. Yenne (Retires 08/31/2020)
Modesto Mundo (Effective 09/01/2020)

Councilmembers

Vinay Singhanian
Matthew Broaddus
Gerald Roznovsky
Ralph "Buster" Buell III
Jon "J.B." Baker

	<u>Official</u>	<u>Title</u>	<u>Years of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
*	Bob Sipple	Mayor	2	2020 ¹	Retired
	Matthew Broaddus	Councilmember	3	2021	Attorney, DOW
**	Vinay Singhanian	Councilmember	2	2020 ¹	Manager/Sourcing
***	Gerald Roznovsky	Councilmember	7	2021	Retired
	Ralph "Buster" Buell III	Councilmember	6	2020 ¹	Retired
****	Jon "J.B." Baker	Councilmember	1	2021	Chief Deputy Constable

* Served as Councilmember 2005 and as Mayor 2006-2012

** Served as Councilmember 2006-2011

*** Served as Councilmember 2005-2010

**** Served as Councilmember 2011-2017

1 Terms extended to November 2020 after May 2020 City Election postponed due to COVID-19 pandemic

City Staff

Name	Title	Length of Service
* William P. Yenne	City Manager	40 years
Modesto Mundo	Asst. City Manager	25 years
Pam Eaves, CPA	Finance Director	30 years
Salvador Aguirre	City Engineer	41 years
Alice Rodgers	City Secretary	34 years
Sherri Russell	City Attorney	13 years
Sabrina England	Public Works Director	1 year
Jeremy Bubnick	Parks & Recreation Director	5 years
Jose Sanchez	Personnel Director	4 years
Paul Kibodeaux	Police Chief	24 years
Will Ammons	Fire Marshal	1 year

* Served 11 years as Assistant City Manager

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 almost 29,000 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)
- Gas Service is provided by CenterPoint Energy.

TRANSPORTATION

Highways

- State Highway 288
- State Highway 36
- State Highway 35
- State Highway 288B
- State Highway 332
- 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.

Electricity

Supplier: Competitive Retail Provider

Natural Gas

Supplier: CenterPoint Energy

Water

Supplier: City of Lake Jackson

Residential Base (2,000 gallons)	\$13.85 per month
Commercial Base (2,000 gallons)	\$27.70 per month
over 2,000 gallons	\$4.50 per 1,000 gallons
over 20,000 gallons	\$5.00 per 1,000 gallons

Sewer

Supplier: City of Lake Jackson

Residential Base (2,000 gallons)	\$14.00 per month
Commercial Base (2,000 gallons)	\$28.00 per month
2,000 to 15,000 gallons:	\$5.00 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	\$17.70 per month
Residential Recycling	\$ 3.00 per month
Apartment Garbage/Trash	\$17.70 per unit per month
Apartment Recycling	\$2.00 per unit per month

Dumpster Rates - Number Of Pickups Per Week

	2x	3x	4x	5x	6x
3 Cubic Yard Containers	\$77.20	\$115.65	\$154.35	\$192.95	\$231.45
4 Cubic Yard Containers	\$102.85	\$154.35	\$205.75	\$257.15	\$308.60

Shared Dumpster Rates

Small Business	\$28.45
Medium Business	\$37.10
Large Business	\$45.70

Apartments/Multi-Family

Garbage and trash rates for apartments/multi-family shall be charged a flat rate fee of \$17.70 per individual family unit, excluding State Sales Tax.

APPLICABLE TAX RATES

Sales or Use Tax

State	6.25%
Lake Jackson	1.50%
Brazoria County	<u>.50%</u>
	8.25%

Hotel/Motel Tax

State	6.0%
City	<u>7.0%</u>
	13.00%

2019-20 Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.328200
Brazosport ISD	1.255300
Brazosport College	0.298500
Brazoria County (including Road & Bridge)	0.427914
Brazos River Harbor Navigation District	0.040100
Velasco Drainage District	<u>0.084120</u>
Aggregate Tax Rate	2.434134

HISTORICAL POPULATION

Population Demographics

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
Total Population	26,602		26,852		29,388		31,132		0.9%	5.9%
Population Density (Pop/Sq Mi)	1,275.09		1,557.80		1,408.59		1,492.20		22.2%	5.9%
Total Households	9,659		10,301		11,451		12,244		6.6%	6.9%

Population by Gender:

Male	12,986	48.8%	13,165	49.0%	14,410	49.0%	15,221	48.9%	1.4%	5.6%
Female	13,616	51.2%	13,687	51.0%	14,977	51.0%	15,912	51.1%	0.5%	6.2%

Population by Race

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
White	22,879	86.0%	22,671	84.4%	24,141	82.2%	25,136	80.7%	-0.9%	4.1%
Black	915	3.4%	1,370	5.1%	1,685	5.7%	1,847	5.9%	49.8%	9.6%
American Indian or Alaska Native	89	0.3%	140	0.5%	166	0.6%	173	0.6%	56.8%	4.4%
Asian/Native Hawaiian/Other Pacific Islander	642	2.4%	792	2.9%	1,049	3.6%	1,242	4.0%	23.3%	18.3%
Some Other Race	1,504	5.7%	1,242	4.6%	1,560	5.3%	1,795	5.8%	-17.4%	15.1%
Two or More Races	573	2.2%	637	2.4%	787	2.7%	939	3.0%	11.2%	19.4%

Population by Ethnicity

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
Hispanic	3,954	14.9%	5,621	20.9%	7,113	24.2%	8,089	26.0%	42.2%	13.7%
Not Hispanic or Latino	22,648	85.1%	21,231	79.1%	22,275	75.8%	23,043	74.0%	-6.3%	3.4%

Population by Age

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
0 to 4	1,928	7.3%	1,777	6.6%	1,808	6.2%	1,913	6.2%	-7.8%	5.8%
5 to 14	4,668	17.5%	4,020	15.0%	4,014	13.7%	4,041	13.0%	-13.9%	0.7%
15 to 19	2,076	7.8%	2,059	7.7%	2,102	7.2%	2,121	6.8%	-0.9%	0.9%
20 to 24	1,571	5.9%	1,528	5.7%	1,901	6.5%	1,985	6.4%	-2.8%	4.4%
25 to 34	3,123	11.7%	3,388	12.6%	4,130	14.1%	4,380	14.1%	8.5%	6.0%
35 to 44	4,776	18.0%	3,446	12.8%	3,462	11.8%	3,821	12.3%	-27.8%	10.4%

HISTORICAL POPULATION CONT.

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
45 to 54	3,732	14.0%	4,261	15.9%	3,850	13.1%	3,713	11.9%	14.2%	-3.6%
55 to 64	1,947	7.3%	3,148	11.7%	3,813	13.0%	3,880	12.5%	61.7%	1.8%
65 to 74	1,651	6.2%	1,666	6.2%	2,406	8.2%	2,951	9.5%	0.9%	22.7%
75 to 84	869	3.3%	1,119	4.2%	1,277	4.3%	1,618	5.2%	28.7%	26.7%
85+	262	1.0%	440	1.6%	625	2.1%	708	2.3%	67.9%	13.3%
Median Age:										
Total Population	34.8		37.0		37.0		37.8			

Households by Income

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
\$0 - \$15,000	862	8.9%	585	5.7%	618	5.4%	534	4.4%	-32.1%	-13.6%
\$15,000 - \$24,999	760	7.9%	795	7.7%	697	6.1%	637	5.2%	4.6%	-8.7%
\$25,000 - \$34,999	934	9.7%	745	7.2%	694	6.1%	663	5.4%	-20.2%	-4.4%
\$35,000 - \$49,999	1,458	15.1%	1,162	11.3%	1,122	9.8%	1,043	8.5%	-20.3%	-7.0%
\$50,000 - \$74,999	2,041	21.1%	1,702	16.5%	1,678	14.7%	1,481	12.1%	-16.6%	-11.8%
\$75,000 - \$99,999	1,576	16.3%	1,812	17.6%	1,807	15.8%	1,707	13.9%	14.9%	-5.5%
\$100,000 - \$149,999	1,443	14.9%	2,336	22.7%	2,711	23.7%	3,377	27.6%	61.9%	24.6%
\$150,000 +	594	6.2%	1,163	11.3%	2,124	18.5%	2,802	22.9%	95.7%	31.9%
Average Hhld Income	\$69,710		\$90,211		\$106,793		\$119,733		29.4%	12.1%
Median Hhld Income	\$60,367		\$77,280		\$87,565		\$100,793		28.0%	15.1%
Per Capita Income	\$25,312		\$34,632		\$41,635		\$47,113		36.8%	13.2%

Employment

	2000		2010		2019		2024		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2019 to 2024
Total Population 16+	19,440		20,637		23,122		24,771		6.2%	20.0%
Total Labor Force	12,849	66.1%	14,004	67.9%	16,644	72.0%	16,871	68.1%	9.0%	1.4%
Civilian, Employed	12,316	95.9%	13,206	94.3%	16,134	96.9%	16,377	97.1%	7.2%	1.5%
Civilian, Unemployed	531	4.1%	767	5.5%	474	2.9%	457	2.7%	44.5%	-3.6%
In Armed Forces	1	0.0%	31	0.2%	36	0.2%	37	0.2%	2,046.7%	3.8%
Not In Labor Force	6,591	33.9%	6,633	32.1%	6,478	28.0%	7,900	31.9%	0.6%	21.9%
% Blue Collar	4,051	32.9%	4,372	33.1%	5,657	35.1%	5,794	35.9%	7.9%	2.4%
% White Collar	8,271	67.1%	8,833	66.9%	10,477	64.9%	10,583	65.6%	6.8%	1.0%

Housing Units

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2019 to 2024
Total Housing Units	10,558		11,144		12,148		12,946		5.6%	6.6%

HISTORICAL POPULATION CONT.

	2000		2010		2019		2024		2000 to	2019 to
	Census		Census		Estimates		Projections		2010	2024
Total Occupied Housing Units	n/a	n/a	10,301	92.4%	11,451	94.3%	12,244	94.6%	n/a	6.9%
Owner Occupied: Owned with a mortgage or loan	n/a	n/a	4,704	45.7%	4,576	40.0%	4,825	39.4%	n/a	5.4%
Owner Occupied: Owned free and clear	n/a	n/a	2,391	23.2%	3,024	26.4%	3,243	26.5%	n/a	7.2%
Renter Occupied	n/a	n/a	3,206	31.1%	3,851	33.6%	4,176	34.1%	n/a	8.5%
Vacant	899	8.5%	844	7.6%	697	5.7%	701	5.4%	-6.1%	0.6%

Vehicles Available

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to	2019 to
									2010	2024
0 Vehicles Available	422	4.4%	459	4.5%	446	3.9%	478	3.9%	8.8%	7.2%
1 Vehicle Available	2,693	27.9%	2,448	23.8%	3,033	26.5%	3,269	26.7%	-9.1%	7.8%
2+ Vehicles Available	6,545	67.8%	7,393	71.8%	7,972	69.6%	8,497	69.4%	13.0%	6.6%
Average Vehicles Per Household	1.70		2.08		2.05		2.05		20.1%	0.0%

Marital Status

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to	2019 to
									2010	2024
Married, Spouse Present	12,704	63.5%	11,721	55.7%	12,698	53.9%	13,410	53.3%	-7.7%	5.6%
Married, Spouse Absent	629	3.1%	1,218	5.8%	1,126	4.8%	1,215	4.8%	93.7%	7.9%
Divorced	1,746	8.7%	1,933	9.2%	2,297	9.8%	2,461	9.8%	10.7%	7.1%
Widowed	1,099	5.5%	1,094	5.2%	1,438	6.1%	1,558	6.2%	-0.4%	8.4%
Never Married	3,828	19.1%	5,088	24.2%	6,007	25.5%	6,534	26.0%	32.9%	8.8%
Age 15+ Population	20,007		21,054		23,566		25,178		5.2%	6.8%

Educational Attainment

	2000		2010		2019		2024		Percent Change	
	Census		Census		Estimates		Projections		2000 to	2019 to
									2010	2024
Grade K - 8	247	1.5%	198	1.1%	266	1.4%	292	1.4%	-19.6%	9.6%
Grade 9 - 11	1,095	6.7%	571	3.3%	788	4.0%	867	4.1%	-47.9%	10.0%
High School Graduate	3,348	20.5%	3,571	20.4%	4,337	22.2%	4,690	22.3%	6.7%	8.1%
Some College, No Degree	4,518	27.6%	5,685	32.5%	5,820	29.8%	6,182	29.3%	25.8%	6.2%
Associates Degree	1,527	9.3%	1,428	8.2%	1,893	9.7%	2,080	9.9%	-6.5%	9.9%
Bachelor's Degree	3,953	24.2%	3,564	20.4%	4,292	21.9%	4,664	22.1%	-9.8%	8.7%
Graduate Degree	1,637	10.0%	2,368	13.6%	2,053	10.5%	2,169	10.3%	44.7%	5.7%
No Schooling Completed	30	0.2%	82	0.5%	114	0.6%	127	0.6%	174.4%	12.1%
Age 25+ Population	16,353		17,468		19,563		21,071		6.8%	7.7%

BRAZORIA COUNTY TOP EMPLOYERS

COMPANY	TYPE	NON-RETAIL FULL-TIME EMPLOYEES	
The Dow Chemical Company	Freeport	Chemical	3,508
Alvin I.S.D.	Alvin	Education	3,274
Pearland I.S.D.	Pearland	Education	2,675
Texas Dept. of Criminal Justice	County-wide	Criminal Justice	2,409
Brazosport I.S.D.	Clute	Education	1,829
Wood Group (formerly The Infinity Group)	Clute	Contractor	1,800
Brazoria County	County-wide	Government	1,414
Olin Corporation	Freeport	Chemical	1,280
Performance Contractors	Iowa Colony	Contractor	1,200
Phillips 66	Sweeny	Refining	1,071
Fluor	Freeport	Contractor	970
Angleton I.S.D.	Angleton	Education	962
BASF Corporation	Freeport	Chemical	941
Schlumberger Technology Corp.	Rosharon	Oil Well Services	849
Kelsey-Seybold	Pearland	Medical	801
Brock Group	Clute	Industrial Insulation/Scaffolding	792
EXCEL	Freeport	Contractor	762
Marquis Construction Services	Clute	Contractor	740
City of Pearland	Pearland	Government	696
Chevron Phillips Chemical Co.	Sweeny	Chemical	615
INEOS Olefins & Polymers USA	Alvin	Chemical	575
Turner Industries	Freeport	Contractor	571
Ascend Performance Materials	Alvin	Chemical	550
ICS	Clute	Contractor	473
Columbia-Brazoria I.S.D.	Brazoria	Education	456
Mammoet	Rosharon	Heavy Lifting & Transport Solutions	455
CHI St. Luke's Health Brazosport	Lake Jackson	Medical	450
Memorial Hermann	Pearland	Medical	450
HCA	Pearland	Medical	347

*Source: The Alliance - Economic Development for Brazoria County
Last Updated February, 2020*

BRAZORIA COUNTY TOP EMPLOYERS

COMPANY	TYPE	NON-RETAIL FULL-TIME EMPLOYEES	
TDECU	County-wide	Financial	342
Empereon Constar	Alvin	Call Center	330
Mundy Support Services	County-wide	Contractor	325
Alvin Community College	Alvin	Education	310
Kemlon Products & Development	Pearland	Wiring Device Manufacturer	300
KBR	Freeport	Contractor	300
Brazosport College	Lake Jackson	Education	296
Sweeny I.S.D.	Sweeny	Education	295
Team Industrial Services	Alvin	Mechanical Services	268
Saber Power Services	Iowa Colony	High-Voltage Electrical Services	250
Freeport LNG	Quintana	LNG Terminal	229
UTMB Health – Angleton Danbury	Angleton	Medical	225
City of Lake Jackson	Lake Jackson	Government	224
Vernor Material & Equipment	Freeport	Aggregate Materials	211
Freeport Welding & Fabrication	Freeport	Fabrication	211
Third Coast Terminals	Pearland	Blending & Packaging	205
City of Alvin	Alvin	Government	198
Shintech, Inc.	Freeport	PVC Manufacturer	167
Benchmark Electronics	Angleton	Manufacturer	165
Riviana Foods (formerly American Rice)	Freeport	Rice Mills	161
E-Z Line Pipe Support Company	Manvel	Manufacturer	150
Sweeny Community Hospital	Sweeny	Medical	144
RiceTec	Alvin	Agriculture	144
City of Angleton	Angleton	Government	134
ProFax	Pearland	Welding Products Mfg.	132
SI Group	Freeport	Chemical	130
McDermott (formerly CB&I)	Freeport	Contractor	129
City of Freeport	Freeport	Government	121
Packaging Service Co. / SolvChem	Pearland	Blending & Packaging	120
Texas Honing	Pearland	Pipe Honing & Boring	107
Aggreko	Pearland	Industrial Equipment Rentals	100

*Source: The Alliance - Economic Development for Brazoria County
Last Updated February, 2020*

PRINCIPAL TAXPAYERS

Principal Taxpayers and Assessed Valuation

<u>Principal Taxpayers</u>		Tax Year 2019	
Taxpayer	Type of Business	Assessed Taxable Valuation	Percent of Assessed Valuation
Lex Lake Jackson, LP - Dow Research	Industrial	\$ 126,861,140	5.35%
Dow Chemical Company	Various Properties	99,471,630	4.19%
Cole Ofc Lake Jackson - Dow Admin	Industrial	37,103,430	1.56%
Brazos Mall Partners LLC	Mall - Retail	27,500,000	1.16%
Plantation Park Apts	Apartment	21,826,800	0.92%
Urban Crest Apt	Apartment	21,645,254	0.91%
Edgewater Apts	Apartment	18,795,510	0.79%
The Residence of Lake Jackson	Apartment	18,259,730	0.77%
Oyster Creek Apts	Apartment	14,723,870	0.62%
Treasure Bay Apts	Apartment	13,117,120	0.55%
		<u>\$ 399,304,484</u>	<u>16.84%</u>

Assessed Valuation by Classification

*As of certification date of 7/25/2019

Classification	Tax Year 2019	
	Assessed Taxable Valuation	Percent Of Total
Residential	\$ 1,784,872,630	63.76%
Real, Vacant Platted Lots/Tracts	12,830,060	0.46%
Commercial & Industrial	685,557,848	24.49%
Real, Acreage (Land Only)	14,612,205	0.52%
Utilities & Pipelines	25,713,950	0.92%
Special Inventory & Other	275,904,188	9.86%
Total Market / Appraised Value	<u>\$ 2,799,490,881</u>	<u>100.00%</u>
Less Exemptions	462,227,209	
	<u>\$ 2,337,263,672</u>	
Under protest at certification	37,538,251	
Net Taxable Value	\$ 2,374,801,923	

HISTORICAL SUMMARY OF MAJOR PERSONNEL CHANGES

<u>YEAR</u>	<u>DEPARTMENT</u>	<u>POSITION</u>	<u>Add FTE</u>	<u>Delete</u>
2020-21	Water	Water Foreman	1.00	1.00
2020-21	Utility Admin	Meter Tech	1.00	1.00
2019-20	Recreation	Custodian	2.00	
2018-19	Police	Administrative Sergeant	1.00	
2018-19	Police	Communications Specialist	2.00	
2017-18	Finance	MIS Systems Analyst	1.00	
2016-17	Police	College Resource Officer		-1.00
2016-17	Police	Traffic Officers	2.00	
2016-17	Police	Narcotics Detective	1.00	
2016-17	Finance	Systems Analyst	1.00	
2016-17	Recreation	Asst. Aquatics Coordinator	1.00	
2016-17	Recreation	Secretary		-1.00
2016-17	Recreation	Marketing Coordinator	1.00	
2016-17	Parks	Light Equipment Operator		-1.00
2016-17	Parks	Crewleader	1.00	
2016-17	Utility Admin	Lead Meter Tech	1.00	
2016-17	Utility Admin	Meter Reader	1.00	
2015-16	Administration	Personnel Clerk	1.00	
2015-16	Fire	Deputy Fire Marshal	1.00	
2015-16	Water	Assistant Superintendent	0.50	
2015-16	Wastewater	Assistant Superintendent	0.50	
2013-14	Wastewater	Split Public Works Director	0.50	
2013-14	Code Enforcement	Split Public Works Director		-0.50
2009-10	Police	College Resource Officer	1.00	
2007-08	Administration	Secretary	1.00	
2007-08	Finance	Payroll Clerk	1.00	
2007-08	Police	Narcotics Detective	1.00	
2007-08	Code Enforcement	Apartment Inspector	1.00	
2007-08	Code Enforcement	Code Enforcement Officer	1.00	
2007-08	Civic Center	Custodian	1.00	
2006-07	Legal	City Attorney	1.00	
2005-06	Utility Admin	Cashier		-1.00
2005-06	Recreation	Rec Leader	1.00	
2005-06	Recreation	Secretary		-1.00
2005-06	Police	School Resource Officer	1.00	
2004-05	Civic Center	Custodian		-1.00
2004-05	Fire	Custodian moved to PD		-0.50
2004-05	Legal	Secretary		-1.00
2004-05	Police	Custodian moved to PD	0.50	
2003-04	Administration	Bldg Custodian Moved	0.33	-0.33
2003-04	Finance	Finance Dir. Moved	0.50	-0.50
2003-04	Utility Admin	Meter Reader		-1.00
2002-03	Utilities	Laborer II		-1.00
2001-02	Administration	Personnel Director	1.00	

HISTORICAL GENERAL CAPITAL PROJECTS & BOND ISSUES

Tax Year	Fiscal Year Ended	Tax Rate	Total Assessed Value	General Capital Projects	Bond Issues				
					Date Authorized	Amount Authorized	Date Sold	Amount Sold	
1976	9/30/1977	\$ 0.5000	\$ 175,832,810	151,154	4/3/1976	\$ 2,885,000	7/20/1976	\$ 2,885,000	
1977	9/30/1978	0.4750	192,542,314	59,428					
1978	9/30/1979	0.4750	207,204,210	272,872					
1979	9/30/1980	0.4250	232,286,120	178,154	4/5/1980	2,000,000	8/20/1980	2,000,000	
1980	9/30/1981	0.4250	251,333,126		4/4/1981	600,000	4/8/1981	600,000	
1981	9/30/1982	0.4500	269,422,547	271,186	8/14/1982	1,595,000	9/28/1982	1,595,000	
1982	9/30/1983	0.3400	455,809,674	760,995					
1983	9/30/1984	0.3865	468,967,930	602,010	11/8/1983	1,140,000	6/18/1984	1,140,000	
1984	9/30/1985	0.4000	485,602,540	708,895					
1985	9/30/1986	0.3250	618,134,335	253,006					
1986	9/30/1987	0.3250	619,430,280	423,609					
1987	9/30/1988	0.3250	607,217,191	496,943					
1988	9/30/1989	0.3250	613,392,040	284,172					
1989	9/30/1990	0.3250	617,544,250	231,866	9/9/1989	4,665,000	11/6/1989	4,665,000	
1990	9/30/1991	0.3450	637,920,940	36,519					
1991	9/30/1992	0.3450	651,975,210	51,133					
1992	9/30/1993	0.3550	674,654,648	204,651	8/29/1992	3,450,000	3/15/1993	3,450,000	
1993	9/30/1994	0.3550	704,858,200	623,845					
1994	9/30/1995	0.3500	742,810,365	572,969					
1995	9/30/1996	0.3450	789,761,000	570,295	6/17/1996	7,300,000	6/17/1996 CO	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	6,350,000	11/3/1997 GO	2,100,000	
1998	9/30/1999	0.3500	889,655,350	913,487			11/3/1997 CO	5,950,000	
1999	9/30/2000	0.3500	935,110,266	1,397,500	11/3/1997	5,950,000			
					c)		1/15/1999	4,250,000	
2000	9/30/2001	0.3500	998,035,066	952,683	1/11/2001	10,800,000	5/15/2001	3,600,000	
2001	9/30/2002	0.3500	1,068,602,660	1,193,565	1/18/1997	6,000,000	5/15/2002	6,000,000	
2002	9/30/2003	0.3750	1,116,753,175	672,741	b)		12/15/2002	3,600,000	
2003	9/30/2004	0.3703	1,185,429,367	627,827	b)		4/15/2004	3,600,000	
2004	9/30/2005	0.3700	1,236,071,214	206,785	5/15/2005	7,700,000		-	
2005	9/30/2006	0.3800	1,273,059,582	1,170,715					
2006	9/30/2007	0.3700	1,351,219,282	731,008	d)		5/17/2007	5,300,000	
2007	9/30/2008	0.3850	1,391,772,727	809,648				-	
2008	9/30/2009	0.3900	1,460,686,450	1,157,136	d)		3/3/2009	2,400,000	
2009	9/30/2010	0.3900	1,454,833,720	1,949,813	5/8/2010	7,000,000	7/20/2010	3,000,000	
2010	9/30/2011	0.3900	1,437,060,336	684,123					
2011	9/30/2012	0.3900	1,419,681,558	751,310	e)		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	985,275					
2015	9/30/2016	0.3600	1,639,706,525	2,105,930	5/9/2016	f)	16,000,000		
2016	9/30/2017	0.3475	1,879,932,644	1,028,265	f)		11/7/2016	3,000,000	
2017	9/30/2018	0.3375	2,098,790,748	1,331,951	f)		11/14/2017	4,000,000	
2018*	9/30/2019	0.3352	2,301,112,411	1,556,670	f)		12/6/2018	9,000,000	
2019**	9/30/2020	0.3482	2,384,932,306	1,085,500					
				\$ 31,474,989		\$ 83,435,000		\$ 85,435,000	
				Total Projects		\$ 116,909,989			

* Estimate

** 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.
- f) \$16,000,000 in GO bonds were approved by the voters in 2016. These will be sold in three phases.

SINGLE FAMILY RESIDENTIAL VALUES

Information provided by the Brazoria County Tax Office.

**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
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
2015	95,557	\$ 13,840,979,400	\$ 703,432,487	\$ 14,544,411,887	\$ 306,755,087
2016	97,685	\$ 15,629,035,458	\$ 1,109,632,771	\$ 16,738,668,229	\$ 424,885,905
2017	99,878	\$ 16,840,956,939	\$ 978,973,081	\$ 17,819,930,020	\$ 456,092,831
2018	102,085	\$ 17,900,975,550	\$ 312,826,621	\$ 18,213,802,171	\$ 433,685,500
2019	104,122	\$ 19,074,987,313	\$ 430,606,111	\$ 19,505,593,424	\$ 452,225,761

*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
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
2015	8,392	\$ 1,261,453,537	\$ 37,793,770	\$ 1,299,247,307	\$ 4,675,020
2016	8,412	\$ 1,354,544,748	\$ 62,424,290	\$ 1,416,969,038	\$ 3,854,410
2017	8,448	\$ 1,417,583,908	\$ 69,291,200	\$ 1,486,875,108	\$ 9,076,830
2018	8,526	\$ 1,532,267,394	\$ 25,753,840	\$ 1,558,021,234	\$ 16,089,100
2019	8,581	\$ 1,594,945,938	\$ 27,500,170	\$ 1,622,446,108	\$ 11,232,400

*This number is included in "Total Market Value". City of Lake Jackson grants no general homestead exemption.

**CITY OF ANGLETON 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
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
2015	5,431	\$ 559,017,578	\$ 19,047,810	\$ 578,065,388	\$ 3,050,630
2016	5,451	\$ 590,790,495	\$ 35,065,451	\$ 625,855,946	\$ 4,200,060
2017	5,486	\$ 636,458,745	\$ 32,229,100	\$ 668,687,845	\$ 9,139,010
2018	5,530	\$ 684,254,952	\$ 11,685,820	\$ 695,940,772	\$ 6,457,280
2019	5,571	\$ 717,285,104	\$ 15,593,990	\$ 732,879,094	\$ 9,698,930

*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

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Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Port Neches	454,793,500	\$ 2,385,960.00	0.525%	Huntsman, Mobil, Motiva, Air Liquide
2	Orange	957,364,212	\$ 4,993,323.00	0.522%	DuPont, Bayer, Chevron
3	Pasadena	2,952,527,965	\$ 15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
4	Beaumont	2,506,554,609	\$ 12,474,171.00	0.498%	Exxon \ Mobil, Goodyear, Du Pont
5	Baytown	5,439,741,259	\$ 24,556,958.87	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
6	Deer Park	3,172,917,528	\$ 14,068,346.96	0.443%	Shell, Rohm & Haas, Calpine
7	La Porte	2,957,450,657	\$ 12,631,487.57	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
8	Port Arthur	3,500,000,000	\$ 14,100,000.00	0.403%	Motiva, Huntsman, Fina, Clark
9	Nederland	238,898,842	\$ 940,849.00	0.394%	Air Liquide, Sun, Unocal
10	Houston	3,683,858,290	\$ 14,000,000.00	0.380%	Lyondell, Shell, Champions Paper
11	Freeport	347,692,230	\$ 1,206,667.07	0.347%	Shintech, Schenectady, DSM
12	Lake Jackson, Clute	2,888,875,477	\$9,000,000	0.312%	Dow, BASF
13	Bridge City	29,453,613	\$ 79,000.00	0.268%	Firestone
14	Corpus Christi	2,442,301,092	\$ 6,104,418.00	0.250%	Koch, Citgo, Coastal, Valero
15	Liverpool	595,230,130	\$ 350,000.00	0.059%	Innovene, Equistar, Solutia

Hugh L. Landrum & Associates, Inc.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Baytown	5,439,741,259	\$ 24,556,958.87	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
2	Pasadena	2,952,527,965	\$ 15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
3	Port Arthur	3,500,000,000	\$ 14,100,000.00	0.403%	Motiva, Huntsman, Fina, Clark
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6	La Porte	2,957,450,657	\$ 12,631,487.57	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
7	Beaumont	2,506,554,609	\$ 12,474,171.00	0.498%	Exxon \ Mobil, Goodyear, Du Pont
8	Lake Jackson, Clute	2,888,875,477	\$ 9,000,000.00	0.312%	Dow, BASF
9	Corpus Christi	2,442,301,092	\$ 6,104,418.00	0.250%	Koch, Citgo, Coastal, Valero
10	Orange	957,364,212	\$ 4,993,323.00	0.522%	DuPont, Bayer, Chevron
11	Port Neches	454,793,500	\$ 2,385,960.00	0.525%	Huntsman, Mobil, Motiva, Air Liquide
12	Freeport	347,692,230	\$ 1,206,667.07	0.347%	Shintech, Schenectady, DSM
13	Nederland	238,898,842	\$ 940,849.00	0.394%	Air Liquide, Sun, Unocal
14	Liverpool	595,230,130	\$ 350,000.00	0.059%	Innovene, Equistar, Solutia
15	Bridge City	29,453,613	\$ 79,000.00	0.268%	Firestone

Hugh L. Landrum & Associates, Inc.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Baytown	5,439,741,259	\$ 24,556,958.87	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
2	Houston	3,683,858,290	\$ 14,000,000.00	0.380%	Lyondell, Shell, Champions Paper
3	Port Arthur	3,500,000,000	\$ 14,100,000.00	0.403%	Motiva, Huntsman, Fina, Clark
4	Deer Park	3,172,917,528	\$ 14,068,346.96	0.443%	Shell, Rohm & Haas, Calpine
5	La Porte	2,957,450,657	\$ 12,631,487.57	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
6	Pasadena	2,952,527,965	\$ 15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
7	Lake Jackson, Clute	2,888,875,477	\$ 9,000,000.00	0.312%	Dow, BASF
8	Beaumont	2,506,554,609	\$ 12,474,171.00	0.498%	Exxon \ Mobil, Goodyear, Du Pont
9	Corpus Christi	2,442,301,092	\$ 6,104,418.00	0.250%	Koch, Citgo, Coastal, Valero
10	Orange	957,364,212	\$ 4,993,323.00	0.522%	DuPont, Bayer, Chevron
11	Liverpool	595,230,130	\$ 350,000.00	0.059%	Innovene, Equistar, Solutia
12	Port Neches	454,793,500	\$ 2,385,960.00	0.525%	Huntsman, Mobil, Motiva, Air Liquide
13	Freeport	347,692,230	\$ 1,206,667.07	0.347%	Shintech, Schenectady, DSM
14	Nederland	238,898,842	\$ 940,849.00	0.394%	Air Liquide, Sun, Unocal
15	Bridge City	29,453,613	\$ 79,000.00	0.268%	Firestone

Hugh L. Landrum & Associates, Inc.

PAY PLAN

Lake Jackson

— TEXAS —



City_{of}

LAKEJACKSON

Promoting a culture of innovation and service

COMPENSATION PLAN 2020-21



The City of Lake Jackson hired Gallagher Benefits Services to assist with its first outside Compensation study in 2015. The City has committed to study the market every three to four years and conducted its second compensation study in the first quarter of 2019.

The City studies the market to provide a competitive plan that accomplishes the following goals:

- Encourage excellent service by tying increase 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; and
- Provide consistent administration of pay policies among all City departments.

Surveyed cities are based on a population range of 20,000 to 100,000 in the Houston region and supplemented with private sector data when appropriate. Positions at the director level and above use additional survey data of cities statewide.

COMPENSATION PLAN

The Compensation Plan is comprised of five separate pay schedules: non-exempt, exempt, sworn personnel, part-time & seasonal, and council appointed employees. The City adjusts the plan each year using the tools noted below to maintain competitiveness in the market.

MARKET ADJUSTMENT

Market adjustments are effective October 1 and may be capped based on the availability of budgeted funds. Adjustments to 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. There is no market adjustment proposed this year.

MERIT INCREASE

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 has not been proposed for the FY 2020-21 budget.

ADOPTED PAY PLAN

Non-Exempt			FY 2020-21					
Grade		Position	Min	Mid	Max	Min	Mid	Max
100-N-40		Laborer I / Groundskeeper	12.50	15.00	17.50	26,000	31,200	36,400
110-N-40		Laborer II / Groundskeeper II Custodian Meter Technician Cashier Recreation Leader Recreation Aide Assistant Aquatics Coordinator Building Attendant	13.57	16.28	19.00	28,225	33,862	39,520
120-N-40		Accounting Clerk Customer Service Rep Deputy Court Clerk LEO / Refuse Driver Lead Meter Tech Humane Officer Records Clerk	14.64	17.57	20.50	30,451	36,545	42,640
130-N-40		Secretary Service Writer Mechanic I Welder	15.66	18.79	21.92	32,572	39,083	45,593
140-N-40		Communications Specialist	16.88	20.25	23.63	35,110	42,120	49,150
150-N-40		Mechanic II Paint & Body Tech Communications Leader Lab Tech Operator Crew Leader Lead Humane Officer Senior Deputy Court Clerk	18.05	21.66	25.27	37,544	45,052	52,561
160-N-40		Traffic Technician Lead Mechanic Personnel Generalist Buyer Health, Bldg., and Apt. Inspector Code Enforcement Officer Engineering Assistant	20.20	24.24	28.28	42,016	50,419	58,822
170-N-40		Plans Examiner / Bldg. Inspector Engineering Technician Assistant City Secretary	21.17	25.40	29.64	44,033	52,832	61,651

Exempt			FY 2020-21					
Grade		Position	Min	Mid	Max	Min	Mid	Max
600-E-50		Open	20.51	25.64	30.77	42,660	53,331	64,001
620-E-50		Accountant Recreation Coordinator	21.61	27.02	32.42	44,948	56,201	67,433
640-E-50		Customer Service Supervisor Foreman Systems Analyst Accountant II	23.66	29.58	35.49	49,212	61,526	73,819
660-E-50		Parks Superintendent Civic Center Manager Volunteer Coordinator Accountant III Assistant Fire Marshal Fleet Supervisor	25.24	31.55	37.86	52,499	65,624	78,748
680-E-50		Assistant to the City Manager Lead Systems Analyst Municipal Court Clerk	28.90	36.13	43.35	60,112	75,150	90,168
700-E-50		OPEN	29.20	36.50	43.80	60,736	75,920	91,104
720-E-60		Building Official Assistant Parks & Recreation Director Public Works Superintendent Utilities Superintendent Controller	31.42	40.85	50.27	65,353	84,968	104,561
740-E-60		Police Lieutenant Assistant City Engineer MIS Manager Assistant Public Works Director	35.16	45.71	56.26	73,132	95,076	117,020
760-E-60		Assistant Police Chief Fire Marshal City Secretary	42.05	54.67	67.28	87,464	113,713	139,942
780-E-60		Parks & Recreation Director Personnel Director	44.76	58.19	71.62	93,100	121,035	148,969
800-E-60		Finance Director City Engineer Public Works Director	47.47	61.71	75.95	98,737	128,356	157,976
820-E-60		Police Chief	53.72	69.84	85.95	111,737	145,267	178,776
840-E-60		Assistant City Manager	59.09	76.82	94.54	122,907	159,785	196,643

ADOPTED PAY PLAN

Sworn Personnel						FY 2020-21		
Grade		Position	Min	Mid	Max	Min	Mid	Max
515-SP-30 2080		Traffic Officer Detective	24.99	28.74	32.49	51,979	59,779	67,579
525-SP-30 2080		Community Relations Officer	28.10	32.31	36.53	58,448	67,204	75,982
535-SP-30 2080		Detective Sergeant	31.77	36.53	41.30	66,081	75,982	85,904
505-SP-30 2080		Police Cadet – 80% of Officer II	19.99			41,579		
500-SP-30 2119		Patrol Officer I – 95% of Officer II	23.77			50,368		
510-SP-30 2119		Patrol Officer II	24.99	28.74	32.49	52,953	60,900	68,846
520-SP-30 2119		Corporal	28.10	32.31	36.53	59,543	68,464	77,407
530-SP-30 2119		Patrol Sergeant	31.77	36.53	41.30	67,320	77,407	87,514

Note: Patrol Officers, Corporals and Patrol Sergeants are scheduled to work 81.5 hours per pay period.

Part Time & Seasonal						FY 2020-21		
Grade		Position	Min	Mid	Max	Min	Mid	Max
400		Child Care Attendant	10.40		11.44			
910		Lifeguard	10.70		10.70			
920		WSI Swim Instructor Laborer Clerk Custodian	11.70		13.57			
940		Recreation Instructor Archiving Technician	8.40		20.81			
950		Crossing Guard	15.55		15.55			
960		Head Lifeguard	11.70		11.70			

Council Appointed						FY 2020-21
Grade		Position	Min	Mid	Max	Notes
CA-996		Municipal Judge – PT Contract	13,633	17,717	21,802	DOH: 12/07/04 Salary \$19,767 Effective 10/01/19
CA-997		Municipal Judge – PT Contract	38,952	50,638	62,324	DOH: 03/01/77 Salary \$57,106 Effective 10/01/19
CA-998		City Attorney	122,245	158,918	195,592	DOH: 09/05/06 Salary \$153,603 Effective 10/01/19
CA-997		City Manager	157,300	204,490	251,680	DOH: 01/02/80 Salary \$216,647 Effective 10/01/19

Certification Pay		FY 2020-21	
	Monthly	Annual	Date of Last Adjustment
* Master Peace Officer	195	2,340	Oct 2019
* Advanced Peace Officer	130	1,560	Oct 2019
* Master Telecommunicator			
* Senior Professional (SPHR), IPMA-SCP, or equivalent			
* A Water License	100	1,200	Oct 2019
* A Waste Water License			
* Advanced Telecommunicator			
* Certified Municipal Court Clerk - Level III			
* Professional (PHR), IPMA-CP, or equivalent			
* Intermediate Peace Officer	65	780	Oct 2019
Fire Inspector Certification			
* B Water License	50	600	Oct 2019
* B Waste Water License			
CNG Tank Inspector – Max 2 Licenses			
CNG Management Level II Installer & Repairman – Max 2			
* Associate Professional (APHR) or equivalent			
* Intermediate Telecommunicator	45	540	Oct 2019
* Certified Municipal Court Clerk - Level II			
* C Water License	25	300	Oct 2019
* C Waste Water License			
Herbicide & Pesticide License			
Laboratory Analyst			
ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses			

* Only the highest certification will be paid to an employee regardless if they have more than one certification.

ADOPTED PAY PLAN

Authorized Positions		FY 2020-21	
	FY 2019-20		
	Full Time	Full Time	Part Time
Administration	12.50	12.50	0.00
Finance	11.00	11.00	0.00
Municipal Court	4.00	4.00	2.00
Legal	1.00	1.00	0.00
Police	65.00	65.00	3.41
Fire	2.00	2.00	0.00
Humane	3.00	3.00	0.00
Engineering	4.00	4.00	0.00
Streets	6.83	6.83	0.00
Drainage	14.83	14.83	0.00
Code Enforcement	7.50	7.50	0.00
Parks	13.50	13.50	0.00
Recreation	16.50	16.50	18.32
Garage	9.50	9.50	0.00
Library	0.50	0.50	0.00
Civic Center	5.00	5.00	0.00
TOTAL GENERAL FUND	176.66	176.66	23.74
Utility Administration	8.00	9.00	0.00
Water	12.00	11.00	0.00
Waste Water	20.50	20.50	0.00
Sanitation	25.34	25.34	0.00
TOTAL UTILITY FUND	65.84	65.84	0.00
TOTAL ALL FUNDS COMBINED	242.50	242.50	23.74

Evaluation Schedule

FY 2020-21

	Service Maintenance Office-Clerical	Technical Sworn Personnel	Professional Management	Directors
Employee Input Forms Turned-In	Fri Aug 28, 2020	Mon Sep 28, 2020	Mon Oct 19, 2020	Mon Dec 7, 2020
Evaluation to Director	Mon Sep 28, 2020	Mon Oct 19, 2020	Mon Nov 16, 2020	
Evaluations to Personnel	Mon Oct 5, 2020	Mon Oct 26, 2020	Mon Nov 23, 2020	
Evaluation Returned to Supervisor	Mon Oct 12, 2020	Mon Nov 2, 2020	Mon Dec 1, 2020	
Evaluation Interviews Completed & Returned to Personnel	Tue Oct 27, 2020	Tue Nov 24, 2020	Tue Dec 22, 2020	Tue Feb 2, 2021
Adjustment Appears on Paycheck	N/A	N/A	N/A	N/A

BUDGET GLOSSARY

Lake Jackson

— TEXAS —



BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

380 AGREEMENTS – Economic Development Agreements in accordance with Chapter 380 of the Texas Local Government Code. The terms vary between agreements. They may involve refunding Sales Tax, Property Tax or both to a developer.

ABATEMENT – A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADMINISTRATIVE FEES – Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES (Current) – All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES (Delinquent) – All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES (Penalty and Interest) – A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

ALCOHOL BEVERAGE TAX – A tax at the rate of 6.7% percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee. Only a portion of this is remitted to the City from the State.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ARBITRAGE – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

ASSESSED VALUATION – A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District on January 1st of each year.)

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.

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.

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT (BISD) – This school district serves all school age children living in the City limits of Lake Jackson.

BRAZOSPORT WATER AUTHORITY (BWA) – A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS – A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson’s City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR – The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET MESSAGE – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGET GLOSSARY

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.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – This program is overseen by the U.S. Department of Housing and Urban Development (HUD) and provides communities with the resources to address a wide range of unique community development needs.

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.

BUDGET GLOSSARY

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 DEVELOPMENT CORPORATION (LJDC) – The City's 4B Economic Development Corporation. The LJDC provides financing services entirely to the City. The LJDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations.

LEVEL DEBT PAYMENTS – A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

LEVEL PRINCIPAL PAYMENTS – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

LEVY – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND – A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them.

OPERATING EXPENSES – Expenses which are directly related to the fund’s primary service activities.

OPERATING REVENUES – Revenues which are directly related to the fund’s primary service activities.

OPERATING TRANSFERS – All interfund transfers other than residual equity transfers.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASURES – Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION – Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

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.

BUDGET GLOSSARY

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).

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.

TEXAS A&M ENGINEERING EXTENSION SERVICE (TEEX) – A state agency and a member of the Texas A&M University System that provides training and practical workforce solutions.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ) – The agency for the State of Texas that is tasked with protecting the state's public health and natural resources. Part of the agency's duties include providing inspections for the City's water & wastewater systems and our compressed natural gas (CNG) fueling station.

TEXAS DEPARTMENT OF TRANSPORTATION (TXDOT) – The agency for the State of Texas that is tasked with overseeing the State's transportation system.

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.