

# CITY OF LAKE JACKSON

## Fiscal Year 2022-2023

### Budget Cover Page

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$274,299, which is a 6.08 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$109,011.

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

**FOR:**

- Jon “J.B.” Baker
- Chase Blanchard
- Matthew Broaddus
- Gerald Roznovsky
- Rhonda Seth
- Vinay Singhania

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

**Property Tax Rate Comparison**

|   | <b>2021-2022</b> | <b>2022-2023</b> |
|---|------------------|------------------|
| Property Tax Rate:                                | \$0.339000/100   | \$0.323121/100   |
| No-New-Revenue Tax Rate:                          | \$0.324735/100   | \$0.310459/100   |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.231782/100   | \$0.223572/100   |
| Voter-Approval Tax Rate:                          | \$0.339662/100   | \$0.326457/100   |
| Debt Rate:  | \$0.107218/100   | \$0.099549/100   |

Total debt obligation for CITY OF LAKE JACKSON secured by property taxes:  
\$25,787,514



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# 2022- 2023

# LAKE JACKSON

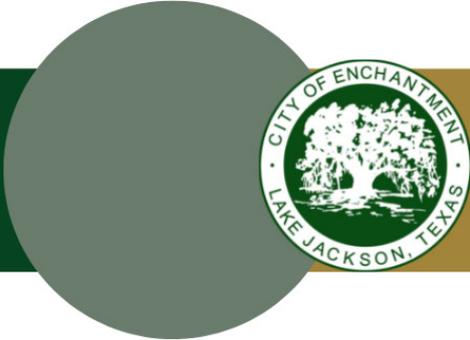


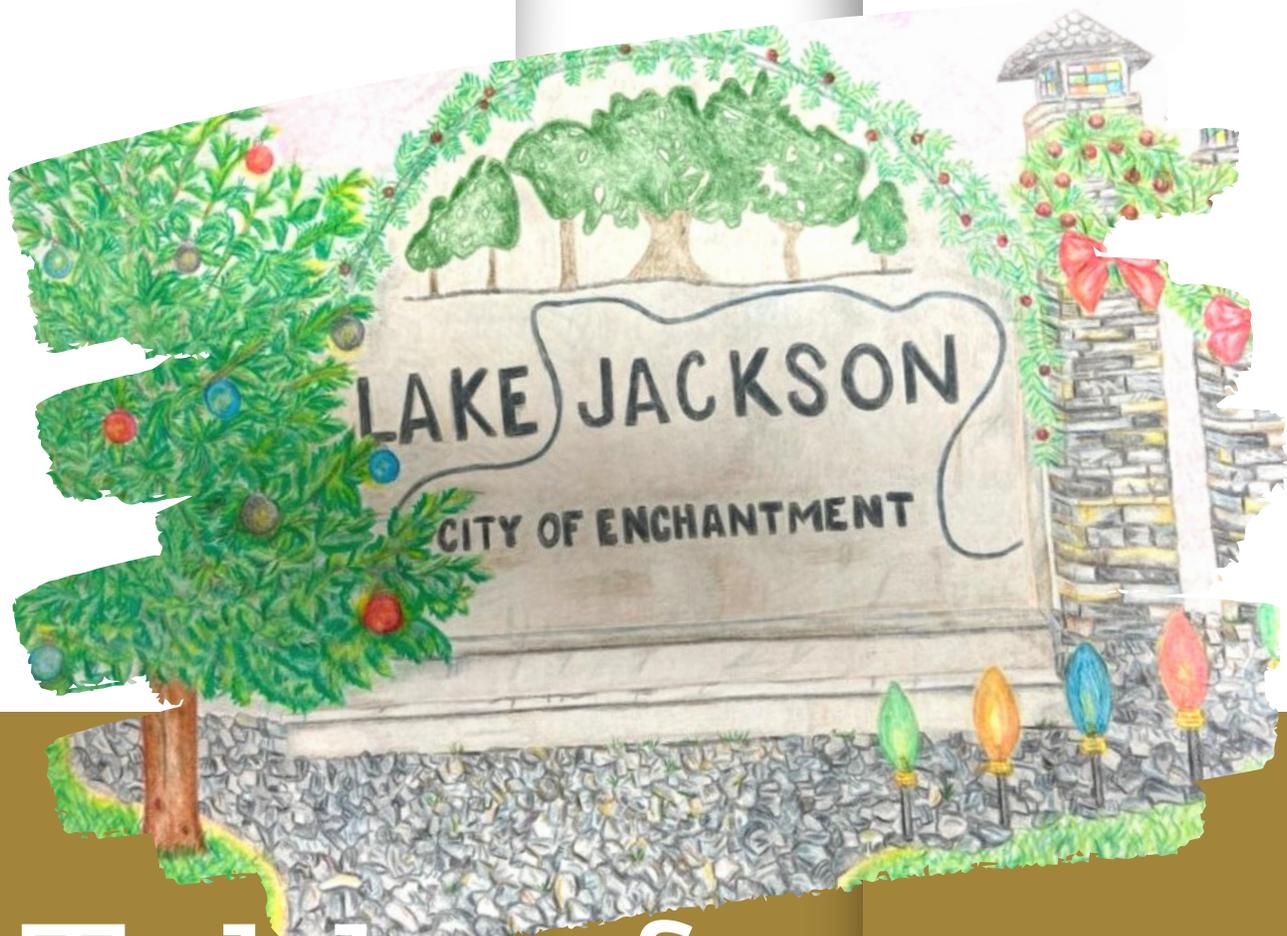
# BUDGET



# 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.





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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 01, 2021**

*Christopher P. Morill*

Executive Director



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# Transmittal Letter



# TRANSMITTAL LETTER

Honorable Mayor and City Council,

I am pleased to present to you the adopted fiscal year 2022-2023 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 5, 2022.

## FY 2022-2023 Budget Changes

Since the budget was presented to City Council at their July 5th meeting, several changes have been made to the proposed budget.

We received our final appraisal values from Brazoria County Appraisal District on July 22, 2022. The final appraised values are \$2,802,590,742, or \$33,797,924 more than the final FY 2021-22 appraised value of \$2,768,702,818.

However, our initial budget estimate for appraised values based on BCAD preliminary data received in May, was \$2,802,500,000, or \$33,797,182 more than the FY2021-22 values.

Below is a summary of the proposed changes:

## General Fund Changes

No changes to the proposed budgets.

## Special Events Fund Changes

No changes to the proposed budgets.

## Utility Operating Budget

No changes to the proposed budgets.

## Other Funds/Capital Projects Funds

No changes to the proposed budgets.

## Equipment Replacement Fund Changes

Added \$12,000 for replacement of all safety vests for the Police Department.

## Conclusion

I want to thank Council for your guidance and hard work that you put into the development of this budget. Each year it has become increasingly difficult to prioritize what can be funded. The hard work really begins in January during our Strategic Planning sessions. These planning sessions allow Council time to flesh out what is most important.

Thank you to the budget staff (Meagan Borth, Assistant City Manager; James Bryson, Finance Director; Milford John-Williams, Assistant to the City Manager; Toni Truly, Controller; and Lora Marie Bernard, Public Information Officer) for their dedication to the budget document. Each has greatly contributed to the City's budget.

Many thanks to our directors, managers, and employees who either manage our limited resources or perform the task at hand. This budget document represents their hard work and dedication to serving our citizens.

Sincerely,



Modesto Mundo  
City Manager



# Reader's Guide



## 2022-2023 Budget Schedule

|                  |   |
|------------------|---|
| December 17      | Goals/Visioning session w/ Ron & Mayor  |
| January 12       | Goals/Visioning session with Directors w/ Ron   |
| January 12       | CIP worksheets distributed to Department Heads  |
| February 2       | Goals/Visioning session with Directors w/ Ron   |
| February 4       | <b><u>Strict Deadline</u></b> - CIP worksheets due  |
| February 7       | Distribute Goals, Objectives, & Performance Measures Budget Pages to Dept. Heads  |
| February 25      | <b><u>Strict Deadline</u></b> - Goals, Accomplishments & Measures submitted by Dept. Heads  |
| February 28      | Goals/Visioning Workshop with Directors and City Council w/ Ron   |
| March 7          | Presentation of final strategic planning report to Council w/ Ron   |
| April 4-8        | CIP & Goals, Objectives, & Performance Measures Meetings by Department  |
| April 20         | Budget Kickoff. Distribute Worksheets to Department Heads at staff meeting  |
| May 11           | <b><u>Strict Deadline</u></b> - Department Heads & Directors Submit Budget Request(s)   |
| May 12           | CIP Workshop with City Council  |
| May 16-20        | Budget Hearings. Department Heads, Budget Staff - Department Heads Explain Requests   |
| May 23-June 24   | Budget Staff prepares Proposed Budget for Presentation to City Council  |
| May 31           | Library Board Meeting to Approve Budget   |
| June 6           | Regular Council Meeting- Discuss CIP Updates, Council sends ½ Cent Projects to LJDC   |
| June 13-17**     | Historical Museum Meeting to Approve Budget   |
| June 27-July 1** | LJDC Meeting to Present ½ Cent Projects & Call Public Hearing on Projects   |
| June 27-July 1** | 2 <sup>nd</sup> LJDC Public Hearing for ½ Cent Projects over \$500,000  |
| July 5           | Regular Council Meeting – Proposed Budget Delivered to City Council   |
| July 6           | File Proposed Budget with City Secretary and LJ Library; Added to Website   |
| July 9           | Saturday Budget Workshop  |
| July 16          | Saturday Budget Workshop #2 (If Necessary)  |
| July 18          | Regular Council Meeting - Discussion Item on Agenda for Proposed Budget   |
| July 25*         | 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 1         | Regular Council Meeting –Call public hearing on budget and tax rate for August 15   |
| August 2         | Publish notice of public hearing in newspaper and on website following SB2 requirements   |
| August 5         | Post on city website:<br>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 15        | Regular Council Meeting. Public hearing on tax rate and budget. Can adopt budget and tax rate at this meeting   |
| September 6      | Regular Council Meeting. First reading on Utility Rate Ordinance  |
| September 19     | Regular Council Meeting. Second reading on Utility Rate Ordinance   |
| October 1        | New Fiscal Year Begins  |

\*=Tentative

\*\*=Sometime within those dates



# 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 PROCESS

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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

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.

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

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

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

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



# ORGANIZATION OF THE BUDGET

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The detail for each department includes the following information:

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

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

Performance Measures - Include performance measures, as well as workload indicators, that reflect each department's 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.

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 Annual Comprehensive Financial Report (ACFR) are Governmental and Proprietary. For the City's day-to-day operations, and for budgetary purposes, some of the funds reported in the ACFR 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.



# SUMMARY OF FINANCIAL FUND ACCOUNTING

## 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 ACFR. 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, Public Education and Government Programming (PEG) Fund, and the Police Seizure Fund. In the ACFR, 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 ACFR, 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, the 2021 Infrastructure Improvement Fund, and the 2022 Parks and Recreation Improvement 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,

# SUMMARY OF FINANCIAL FUND ACCOUNTING

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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.

## 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

# SUMMARY OF FINANCIAL STRUCTURE

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

# SUMMARY OF FINANCIAL STRUCTURE

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fund typically has no budgeted expenditures.

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

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

## Golf Course Funds

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

## 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.

# SUMMARY OF FINANCIAL STRUCTURE

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:

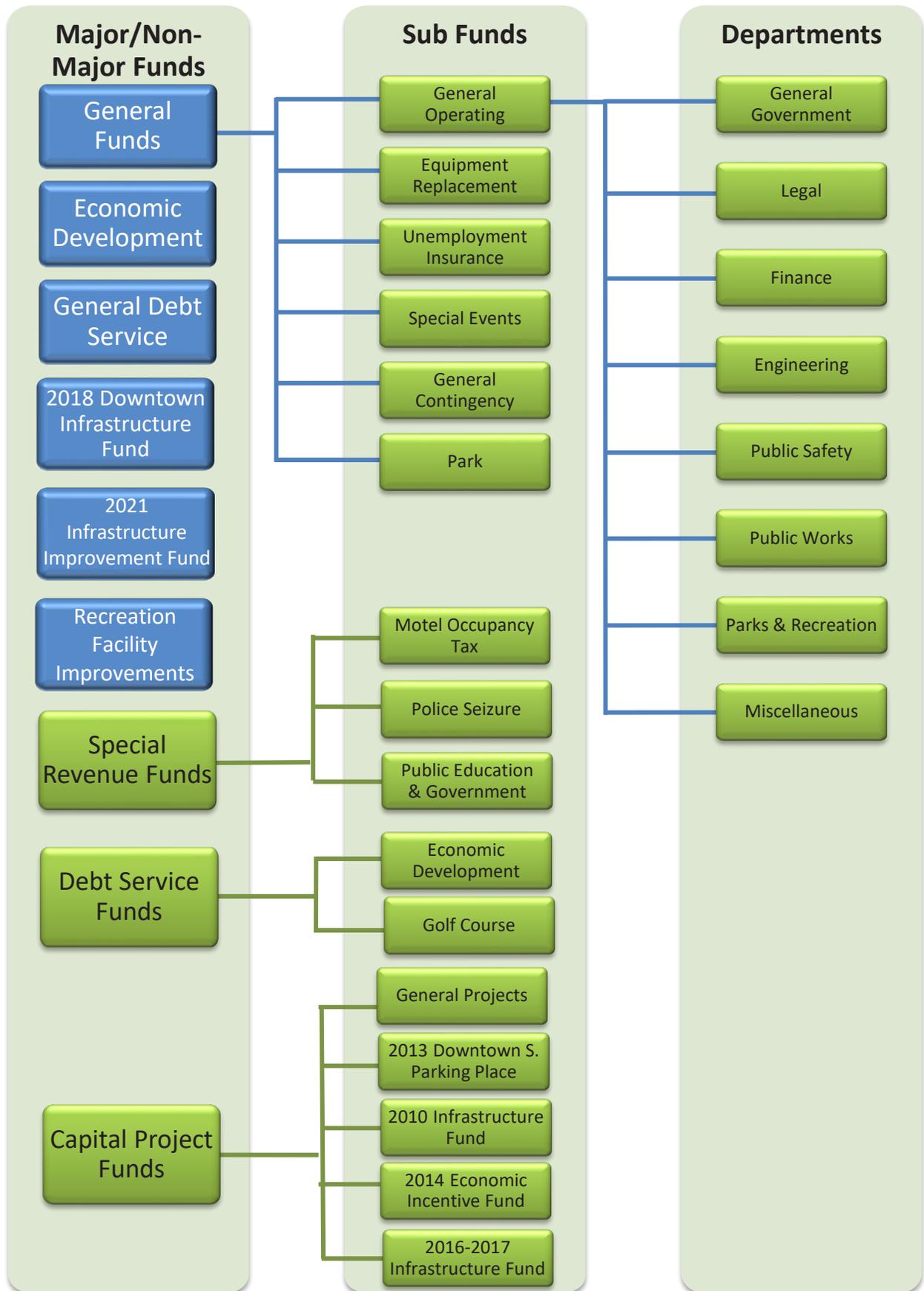
- Interest expense on long-term debt is budgeted when due.
  - Depreciation is not budgeted.
  - Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
  - Capital outlay is budgeted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



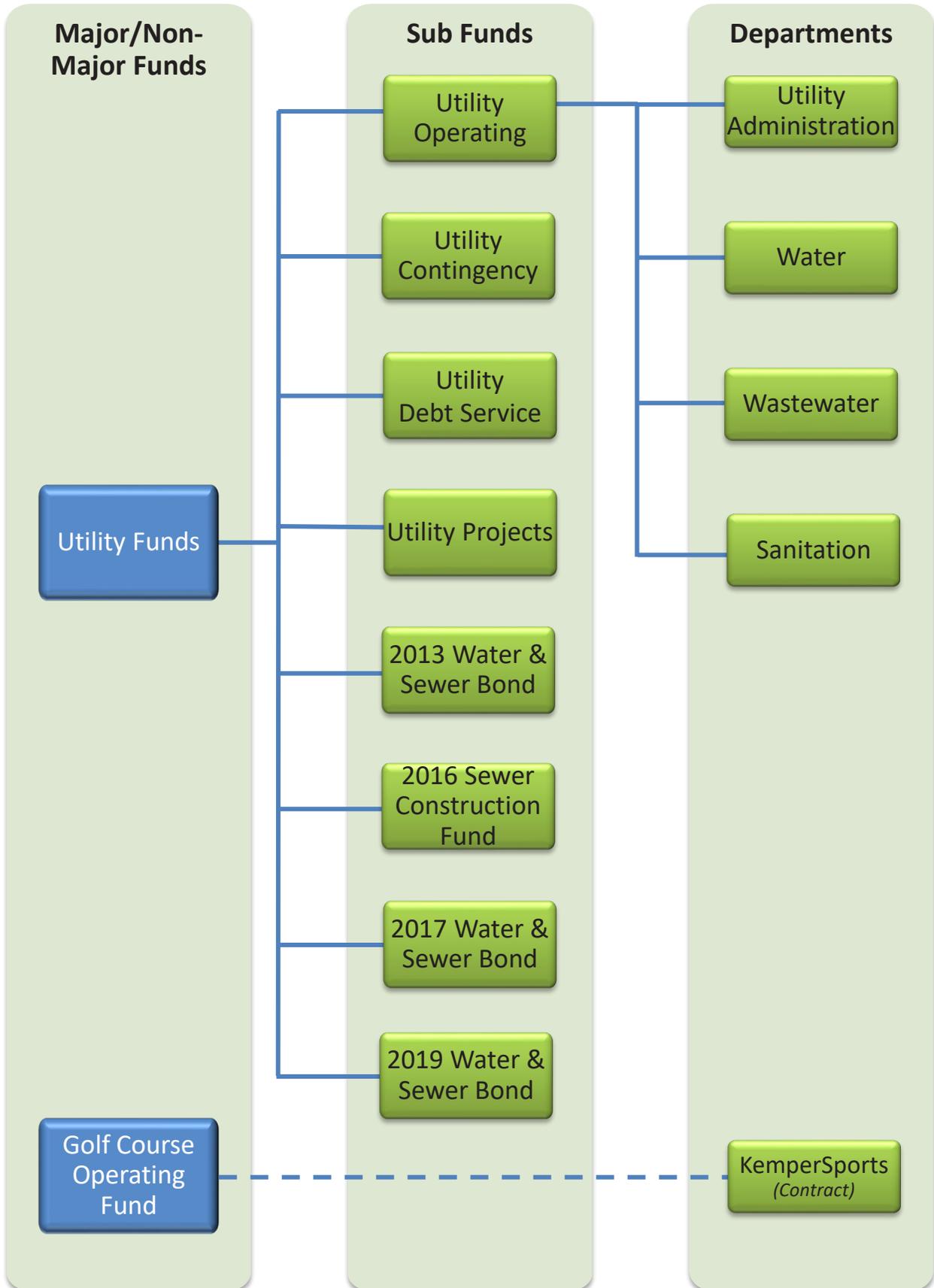


# GOVERNMENTAL FUNDS STRUCTURE



\* Blue boxes indicate "Major" Funds

# PROPRIETARY FUNDS STRUCTURE



\* Blue boxes indicate “Major” Funds



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# Directives & Policies



## 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.

# FINANCIAL POLICY

## 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.

## 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.

# FINANCIAL POLICY

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## 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  $1/6^{\text{th}}$  of the next maturing interest and  $1/12^{\text{th}}$  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.

## 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 bonds rated Aa1 and Water and Sewer 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).

# FINANCIAL POLICY

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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.

# CHARTER DIRECTIVES

## 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 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)





# Strategic Plan



# ENABLE GROWTH

Promote quality growth following the established Master Plan.

|           |  |
|-----------|--|
| <b>1.</b> | <b>Facilitate the Development of New Housing</b>   |
| 1.1       | Support development of the Alden acreage   |
|           | <ul style="list-style-type: none"> <li>a. Evaluate Sanitary Sewer conveyance</li> <li>b. Analyze the capability of the current utilities system and determine needs</li> </ul> |
| 1.2       | Amend current residential zoning ordinance to allow for Accessory Dwelling Units   |
| <b>2.</b> | <b>Facilitate the Revitalization of Downtown</b>   |
| 2.1       | Discuss and develop a zoning overlay district for the downtown area to allow for residential development   |
| <b>3.</b> | <b>Facilitate the Development of Property Surrounding the Airport</b>  |
| 3.1       | Work with County to support development of airport business park   |
|           | <ul style="list-style-type: none"> <li>a. Work with the county to expand and accelerate County Road 220b construction project to Alden property</li> </ul>                     |
| <b>4.</b> | <b>Facilitate the Development of New Businesses</b>  |
| 4.1       | Create a program to support new businesses   |
|           | <ul style="list-style-type: none"> <li>a. Work with the Alliance to foster connections and increase visibility of development opportunities</li> </ul>                         |

## ENHANCE COMMUNICATION

Build relationships through communication, technology and training.

|           |  |
|-----------|--|
| <b>1.</b> | <b>Improve Communication Externally &amp; Internally</b>                         |
| 1.1       | Build relationships with local builders & contractors through public education   |
| 1.2       | Enhance overall communication between the city and citizens                      |
|           | a. Enhance emergency notification system and communication mediums               |
| <b>2.</b> | <b>Improve Technology Infrastructure</b>   |
| 2.1       | Facilitate conversations to attain Broadband internet for the community at large |
| 2.2       | Upgrade streaming software/equipment for public meetings                         |
|           | a. Implement new software to allow for indexing of City Council meetings         |

# MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

|           |   |
|-----------|---|
| <b>1.</b> | <b>Upgrade and Maintain Infrastructure, Facilities &amp; Equipment</b>  |
| 1.1       | Provide safe, well maintained and energy efficient facilities   |
|           | a. Convert Building Lighting to LED; Museum, Library, Golf Course, etc.   |
| 1.2       | Perform condition assessment of sanitary sewer basin 1 and initiate repairs to reduce infiltration and inflows.     |
|           | a. Reconstruction of Lift Station 1 and replacement of transmission lines to the WWTP                               |
| 1.3       | Develop a sidewalk repair/replacement policy and program to replace identified City owned sidewalks                 |
| 1.4       | Restore Street Panel Replacement Program in the General Fund  |
| 1.5       | Conduct a thorough review, update and establish revised priorities for the City's Capital Improvement Program (CIP) |
|           | Establish a street assessment program to determine priority for maintenance and upgrades                            |
|           | a. Establish a water and sewer utility assessment program to determine priority for maintenance and upgrades        |
|           | b. Establish a technology assessment program to determine priority for maintenance and upgrades                     |
|           | c. Establish a drainage system assessment program to determine priority for maintenance and upgrades                |
|           | d. Establish a drainage system assessment program to determine priority for maintenance and upgrades                |
| <b>2.</b> | <b>Improve Drainage in Existing Neighborhoods and Watersheds</b>  |
| 2.1       | Flood mitigation for the Brazos Canal Watershed   |

## MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.

|  |  |
|--|--|
| <b>1. Hire and Retain Qualified Employees</b>          |  |
| 1.1  | Study and recommend improvements to employee benefits that assist in employee retention <ul style="list-style-type: none"> <li>a. Reduce cost of dependent care insurance</li> </ul>   |
| 1.2  | Develop succession and career plans by department  |
| 1.3  | Improve market competitiveness at all employee levels <ul style="list-style-type: none"> <li>a. Review competitiveness of Certificate Pay Policy</li> <li>b. Review and revise the city's compensation and pay plan</li> </ul>   |
| <b>2. Provide Training Opportunities for Employees</b> |  |
| 2.1  | Offer preparatory supervision classes to prepare potential managers <ul style="list-style-type: none"> <li>a. Budget and send 1-2 supervisors annually to the Leading, Education and Developing Program, an ICMA Leadership Assessment, or to the Manager Tools training program</li> <li>b. Provide in-house training to improve manager skills in three areas: interviewing, evaluating employees, and goal setting</li> </ul> |
| <b>3. Improve Areas of Operations</b>                  |  |
| 3.1  | Improve GIS database of water, sanitary, and storm water facilities  |
| 3.2  | Review and revise as necessary the provision of sanitation services <ul style="list-style-type: none"> <li>a. Review Sanitation Routes and Staffing Levels to improve efficiency and service</li> <li>b. Prepare a cost/benefit analysis of the existing service for each component of service – residential, commercial, heavy trash, maintenance of equipment</li> </ul>   |
| 3.3  | Earn accreditation from the Commission for Accreditation of Parks and Recreations Agencies (CAPRA)   |
| 3.4  | Review the fee adequacy of permits for service and the City's revenue and tax structure <ul style="list-style-type: none"> <li>a. Determine cost recovery of fees and new fees – fire inspections, liquor license fees, utility fees</li> <li>b. Determine a fee schedule that enhances cost recovery where appropriate</li> </ul>   |

# ENHANCE QUALITY OF LIFE

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

|           |  |
|-----------|--|
| <b>1.</b> | <b>Enhance the Safety of Our Citizens</b>  |
| 1.1       | Increase Traffic Safety on roadways, i.e. – continue to install signal preemption systems for emergency vehicles (Opticom) |
| 1.2       | Continue to improve efforts to retain and recruit volunteer firefighters and explore feasibility of full-time department   |
| <b>2.</b> | <b>Provide Community with Affordable-Family Oriented Activities</b>  |
| 2.1       | Continue to assist outside groups or individuals in bringing special events and program offerings                          |
| 2.2       | Implement new and continue with successful events (both in-person and virtually) that engage the community                 |
| <b>3.</b> | <b>Provide Citizens with Reliable Transportation Systems and Networks</b>  |
| 3.1       | Work with Southern Brazoria County Transit to develop 30-minute routes   |
| 3.2       | Expand Hike/Bike Trails in collaboration with interested internal boards and external organizations                        |



# Manager's Letter



# CITY MANAGER'S LETTER

## Honorable Mayor and City Council,

I am pleased to present the Annual Budget for Fiscal Year (FY) 2023. This is a significant effort by the city organization and one we take seriously as the budget document presents the City's priorities for the upcoming year. In presenting the Budget, I wish to recognize the Assistant City Manager Meagan Borth, outgoing Finance Director Pam Eaves, Finance Director James Bryson, City Controller Toni Truly, Assistant to the City Manager Milford John-Williams, Personnel Director Jose Sanchez, and Public Information Officer Lora-Marie Bernard. Their contributions to this document are significant.

While this budget gives the appearance of the final budget, it is not. Our City Charter requires that the City Manager submit a full and balanced, detailed budget proposal to you each year. The final adopted budget will be completed through your hard work and input from interested citizens.

## Introduction

The budget tells the story of our local government to our community. It shares both our opportunities and the challenges we face. The budget sets service expectations, identifies and funds capital projects and establishes the financial human resources necessary to accomplish Council's priorities with the least impact possible on our citizens through taxes, fees, and utility rates.

The FY2023 proposed budget continues to focus on the key priorities identified by City Council in the Strategic Plan. There are several important projects or programs that will be highlighted that illustrate the commitment this budget makes to our community, particularly in Maintaining Infrastructure, Investing in Our Employees and Enhancing Quality of Life. Before we begin, let us look back the FY2022 Budget.

## Review of FY2022 Budgets

Overall, the FY2022 expenditures are estimated to be lower than budget appropriations. The projected General Fund expenditures are \$22,160,964 which is \$403,448 less than budgeted expenditures. The projected FY2022 General Fund revenues are projected to be \$24,046,206, which is \$1,481,794 above the budgeted revenues. This increase is due to sales tax revenue being significantly higher than anticipated and an increase in industrial district revenues.

The General Fund is projected to end FY2022 with a positive estimated cash balance of \$1,885,242. The projected FY2022 Utility Fund revenues are estimated at \$15,125,305, which is spot on budgeted revenues. The projected Utility Fund expenditures are estimated at \$14,856,630, which is \$268,175 below budget.

## FY2023 Budget Summary

Recovery from the pandemic continues to affect operations in unusual ways. Though sales tax has rebounded better than our most optimistic projections, and our property and industrial tax bases continue to grow, cost of basic commodities exceeding inflation coupled with the tightening of the labor pool has produced operational challenges not seen in quite some time. The resurgence of our sales tax has provided us the opportunity to address these challenges.

The total operating budget for all funds of the City is \$56,553,927 and is comprised of the general fund, utility fund, 4B ½ cent fund, capital projects funds, equipment replacement fund and other smaller funds.

The FY2023 budget is a balanced General fund budget of \$24,550,427 with a recommended tax rate of 32.31 cents. The General fund is the largest of all funds and normal local government activities.

# CITY MANAGER'S LETTER

|                        | FY2022<br>(ADOPTED) | FY2022<br>(PROJECTED) | FY2023<br>(PROPOSED) |
|------------------------|---------------------|-----------------------|----------------------|
| <b>GF REVENUES</b>     | \$22,564,412        | \$24,046,206          | \$24,550,427         |
| <b>GF EXPENDITURES</b> | <u>22,564,412</u>   | <u>22,160,964</u>     | <u>24,550,427</u>    |
|                        | \$0                 | \$1,885,242           | \$0                  |
| <b>UF REVENUES</b>     | \$15,124,805        | \$15,125,305          | \$16,667,166         |
| <b>UF EXPENDITURES</b> | <u>15,124,805</u>   | <u>15,076,379</u>     | <u>16,667,166</u>    |
|                        | \$0                 | \$48,926              | \$0                  |

Major budgetary highlights for the upcoming year include:

- a) At **32.31 cents**, the tax rate is proposed to decrease one & half cent. The proposed rate is under the voter rate and raises \$274,299 more than this current budget year.
- b) At **\$24,550,427**, the proposed general fund budget is \$1,986,015 more than the adopted FY 2022 budget or an **8.8%** increase.
- c) At **\$16,667,166** the proposed utility operating budget is \$1,542,361 more than the FY2022 budget or a **10.2%** increase.
- d) Utility base rate is proposed to increase \$2 per month and the per thousand-gallon rate proposed to increase **11.5%**.
- e) The Brazosport Water Authority rate for the water we buy is increasing from \$3.46 per thousand gallons to \$3.88 per thousand gallons or \$306,600 per year.
- f) The monthly residential garbage rate is proposed to increase \$2 per month from \$19 to \$21 per month. The residential recycling rate is proposed to increase \$1 per month from \$3 to \$4 per month.
- g) The Seabreeze Landfill rate is increasing 8.9% or \$94,610. Our solid waste disposal contract allows rates to be adjusted each year to reflect changes in the CPI-U (May to May).
- h) Proposed budget focuses on providing a 5% market adjustment to all positions and funding the pay-for-performance plan.

The City's sales tax remains a significant source of revenue for the City and has exceeded all our forecasts. The City's general fund balance, or the City's "savings," remains healthy. The City's general fund balance, after transfers to the capital projects fund, of **\$7,846,001** provides 3.5 months of operating expenditure coverage and serves as a financial cushion for unexpected events.

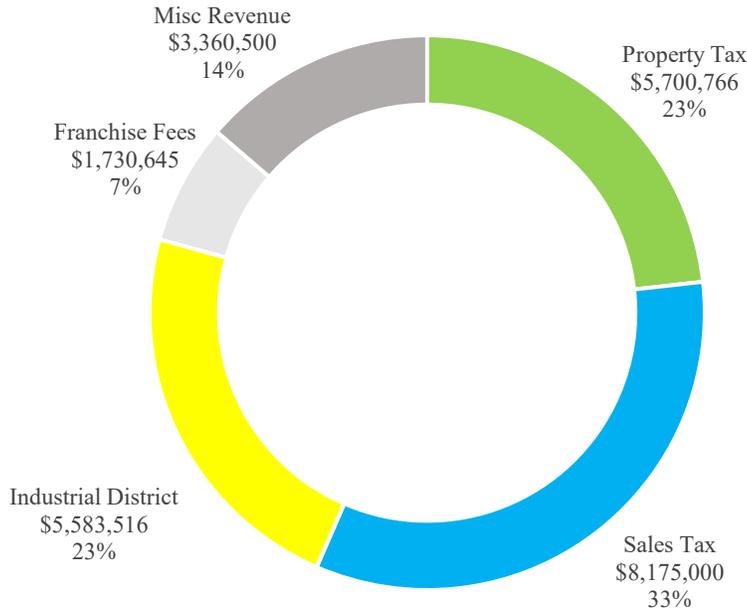
## General Fund Revenue Highlights

The City is fortunate to have a diverse revenue stream. The City's primary general fund revenue sources include sales tax, property tax, industrial district revenue, utility franchise payments and a variety of other revenues that include permit fees, court fines and recreation user fees.

Property tax revenue is based on the City's appraised property values and an adopted tax rate. At approximately **\$2.8 billion**, the City's assessed value is stable. The City has a well-rounded property tax roll with a good mixture of residential and commercial development.

# CITY MANAGER'S LETTER

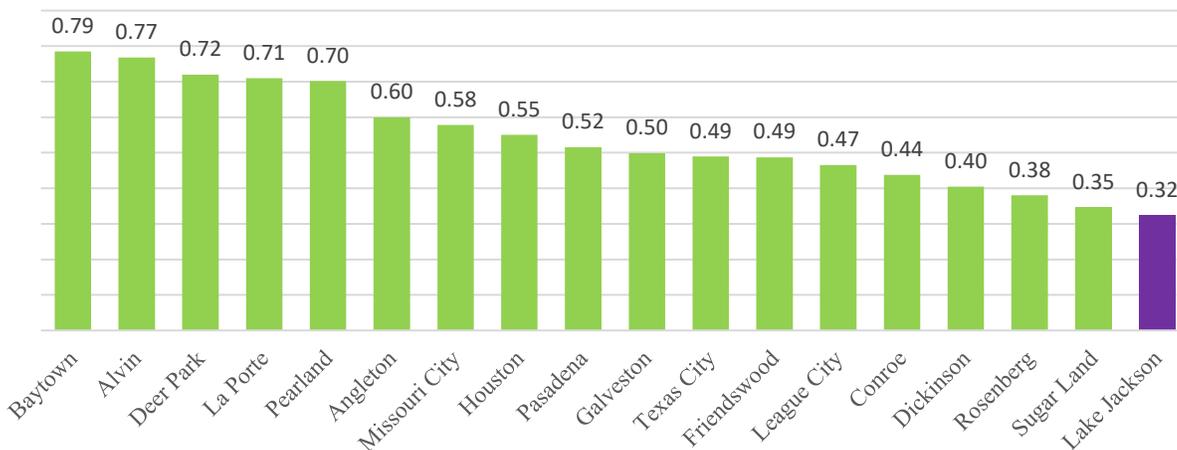
The City typically does not receive actual tax values until after the proposed budget is presented to City Council. As such, the Brazoria County Appraisal District has estimated our values to be 8.6% more than last year's certified tax roll of \$2,580,394,626.



At **\$5.7 million**, combined commercial and residential property taxes make up 23% of City revenues. This revenue almost covers (76%) the cost to operate the police department. FY 2023 property taxes are anticipated to be \$274,299 higher than projected in the FY2022 budget. This is \$100,000 less than last year's increase.

If adopted as proposed, the tax rate will decrease one & half cents to 32.31 cents. This rate is split between 22.3572 cents for operations and maintenance and 9.9549 cents for general debt service. The tax rate follows the 3.5% limit on increases to the maintenance and operations rate.

## Houston-Galveston Region Property Tax Rates



# CITY MANAGER'S LETTER

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City's tax rate continues to be one of the lowest in the state for cities with a population greater than 20,000, with a rank of eighty-six out of ninety cities surveyed in 2021.

At \$8,340,000, sales tax makes up the largest category of City revenues. FY2023 sales revenues are forecasted to increase \$848,035 over last year's actuals.

At \$5,583,516, Industrial District revenues are increasing 5.74%.

At \$1,730,645, utility franchise payments for the use of our rights-of-way are expected to remain the same. Court fees are expected to provide \$460,000 to the general fund. This is \$5,000 less than the FY 2022 budget.

Development permit fees are also anticipated to decrease \$52,200 from last year's forecast. These fees can vary significantly from one year to the next depending on local construction activities. Based on knowledge of pending projects and monthly trends, staff projects fees at \$221,800 for next year, which remains significantly lower than the \$478,000 budgeted in FY 2020.

Recreation and Civic Center fees have still not returned to pre-pandemic levels. For FY 2023 staff forecast recreation fees will be \$850,500 or \$58,000 less than last year's budget.

## **General Fund Expenditure Highlights**

The FY2023 budget proposes \$24,550,427 in expenditures. Expenditures include costs for personnel, supplies, materials, equipment, utilities, professional and contracted services, and other items. Personnel costs represent the single largest category of expenditures at 65% of budget. At \$10,462,627, and representing about 43% of the City's overall budget, Public Safety is the single largest category of City expenditures. Overall, general fund expenditures are \$1,986,015 more than the FY2022 budget.

The post-pandemic work environment has had an impact on the City's ability to recruit and retain qualified employees. Efforts to attract and hire employees including competitive compensation have contributed to pay compression. Our employees are also experiencing the impacts of inflation that is at a 40-year high. To address these challenges the proposed budget includes funding a 5% market adjustment for all employees plus an annual merit increase based on performance. The cost of the market adjustment and merit plan is \$744,200 and is the largest increase to the general fund and maintains our commitment to recruit and maintain a qualified workforce. Approximately 78% of the salary adjustments are allocated to Sworn Personnel and Non-Exempt positions.

The proposed budget also accounts for adding three and half positions this fiscal year to operate the new Animal Control facility. The total cost to the general fund for adding these positions is \$261,000. Some of these costs will be offset once the city's contract with the SPCA ends next year.

# CITY MANAGER'S LETTER

Below is a summary of noteworthy changes (\$20,000 and above) for FY2023 that are included in the General Fund:

|  |                     |
|--|---------------------|
| Five percent Market & Merit & Regrades                         | \$ 744,200          |
| Fuel   | 231,000             |
| Health & Dental Insurance                                      | 175,200             |
| Electricity  | 131,810             |
| Animal Control Manager (Lieutenant grade)                      | 110,000             |
| Kennel Manager   | 72,000              |
| Property and Liability Insurance                               | 71,627              |
| Move Transit Operations from CIP to Operating Budget<br>70,000 |                     |
| Humane Officer   | 55,000              |
| Convert to 20 Crossing Guards at \$17hr                        | 50,400              |
| Training & Travel – Obtain Certifications & Licenses<br>50,010 |                     |
| Contract Mowing Increase – Parks & Drainage                    | 43,000              |
| PT Custodian to FT for Animal Shelter                          | 24,000              |
| Summary Total  | \$ 1,828,247        |
| <b>TOTAL BUDGET INCREASE</b>                                   | <b>\$ 1,986,015</b> |
| <b>% of Budget Increase</b>                                    | <b>92%</b>          |

## Utility Fund

### Water & Wastewater

The recommended rates for FY2023 primarily cover the increase in the Brazosport Water Authority rate which will increase forty-two cents to \$3.78 per thousand gallons, personnel market adjustment increases, chemicals cost, and electrical cost increases.

The average residential customer uses 5,000 gallons of water. For those residents, that cost will increase \$5.30 per month from \$59.25 per month to \$64.55 per month.

The new water base rate is proposed to be \$15.50 per month for residential customers. The new multi-family/commercial base rate will be \$31 per month. The residential base sewer will be \$15.75 per month, and the multi-family/commercial sewer base rate will be \$31.50 per month.

New monthly base rates for residential customers as proposed:

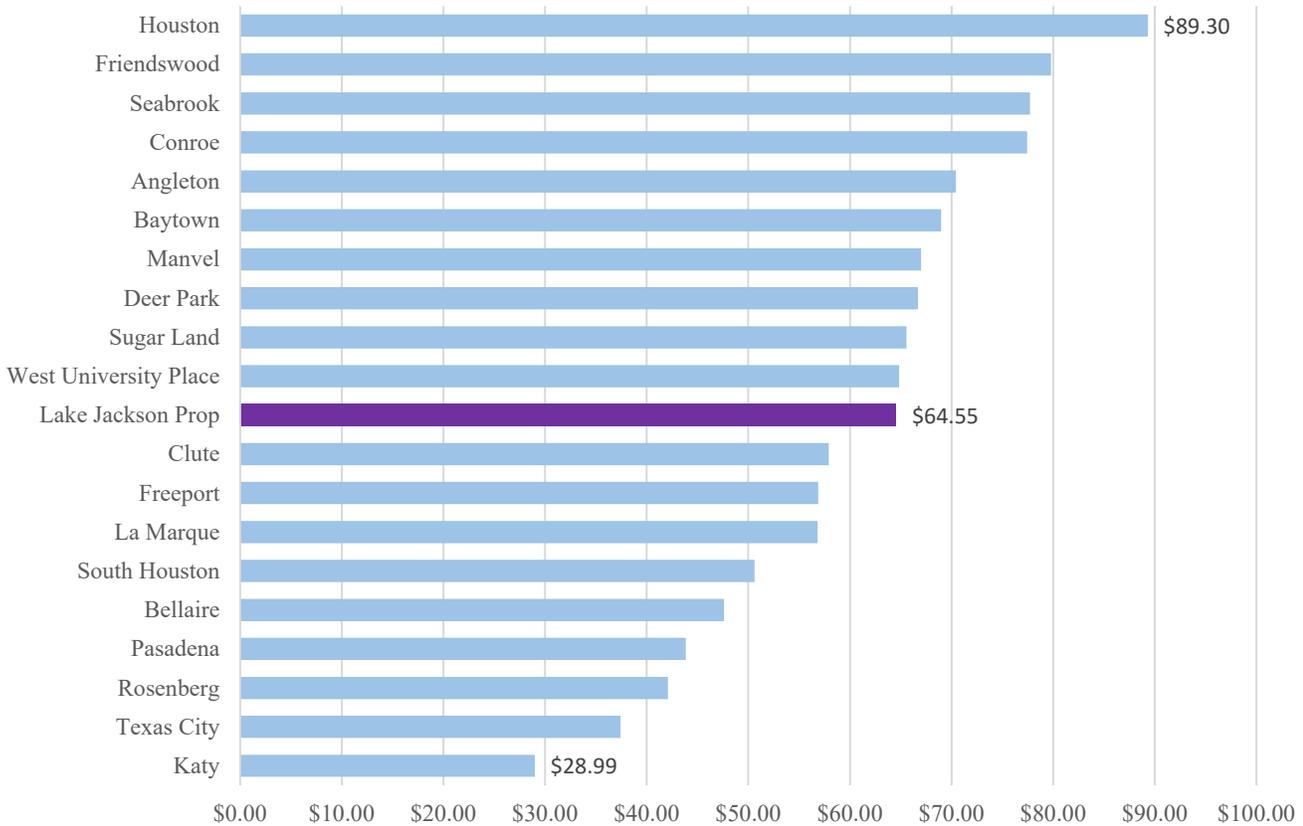
|                        | FY2022  | FY2023  | FY2023 O65 | FY2023 Commercial |
|------------------------|---------|---------|------------|-------------------|
| Water                  | \$14.50 | \$15.50 | \$9.30     | \$31.00           |
| Sewer                  | 14.75   | 15.75   | 9.45       | 31.50             |
| Total Bill 2,000 Gals. | \$29.25 | \$31.25 | \$18.75    | \$62.50           |

# CITY MANAGER'S LETTER

Per thousand-gallon rates above the base bill as proposed:

|                      | FY2022 | FY2023 |
|----------------------|--------|--------|
| Water 2,000 – 20,000 | \$4.75 | \$5.30 |
| Water Over 20,000    | \$5.35 | \$5.95 |
| Sewer 2,000 – 15,000 | \$5.25 | \$5.80 |

## Water & Sewer 5,000 gal Monthly Cost



## Sanitation

An increase in sanitation rates is proposed for FY2023 to address the rising cost of landfill fees and operational expenses. To pay for these increased costs, a \$2.00 per month rate increase is proposed for residential customers, bringing the total monthly sanitation rate to \$21. A \$1.00 per month rate increase for recycling is also proposed, bringing the monthly rate to \$4. If Council is agreeable, I am recommended that we move to a combined rate of \$25 per month.

Corresponding increases in commercial sanitation rates of 11% are also proposed along with a \$3 per cubic yard increase to \$20 per cubic yard for commercial brush brought to the mulch site. Rate increases for extra services are proposed so that they are in-line with other cities and the private sector.

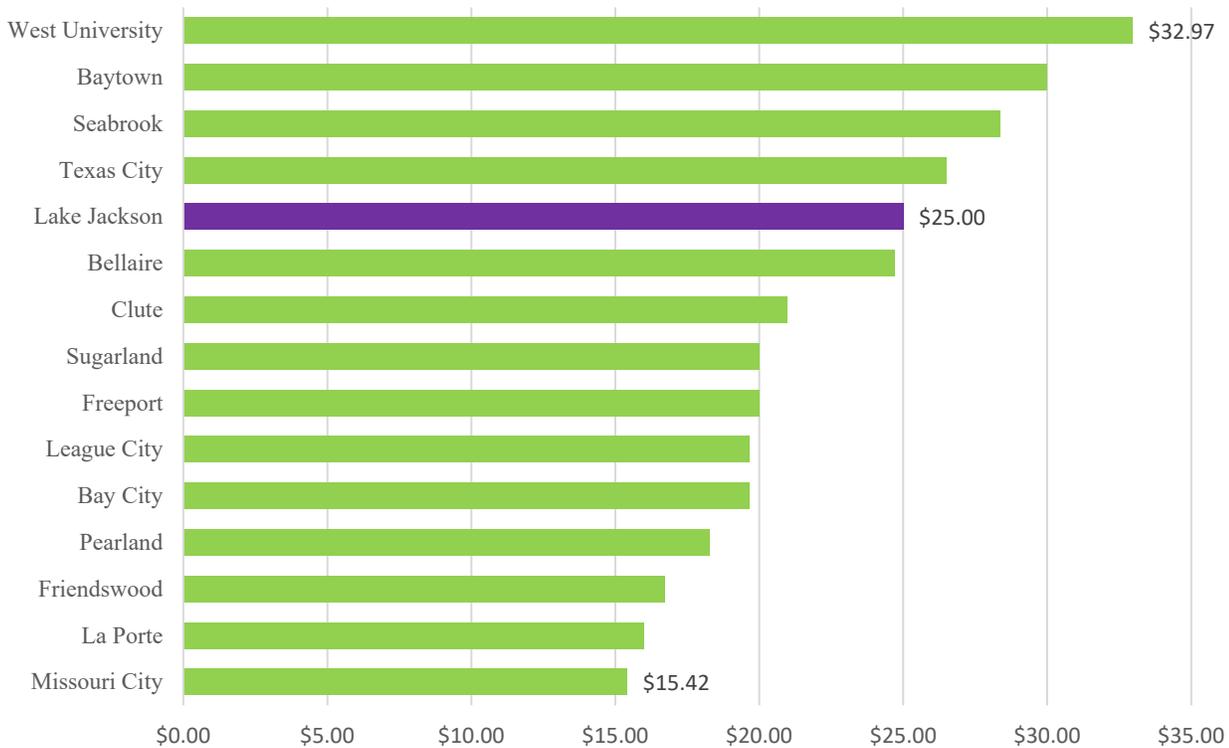
New monthly sanitation rates for residential customers as proposed:

# CITY MANAGER'S LETTER

|                          | FY 2022   | FY 2023 |
|--------------------------|-----------|---------|
| Garbage                  | \$19.00   | \$21.00 |
| Recycling                | 3.00      | 4.00    |
| Apt Garbage per unit     | 19.00     | 21.00   |
| Apt. Recycling per unit  | 2.00      | 4.00    |
| White Goods per item     | no charge | 40.00   |
| Oversized Brush CY       | 14.35     | 30.00   |
| Oversized Bulky Trash CY | 19.65     | 30.00   |
| Mulch Site Commercial    | 17.00     | 20.00   |

The budget also includes NewGen Strategies reviewing our commercial rate structure so that sanitation revenues can fund operations without assistance from water and wastewater revenues. The study was delayed from the previous year to focus our review on saving the residential recycling program.

**Household Garbage & Recycling Monthly Bill - 2 wk pickup**



The cost for market and merit increases for Sanitation is \$162,700 in the Utility Fund. Other major increases in recycling hauling and processing, landfill tipping fees and fuel.

# CITY MANAGER'S LETTER

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Below is a summary of noteworthy changes (\$20,000 and above) for FY2023 that are included in the Utility Fund:

|  |                    |
|--|--------------------|
| Five percent Market & Merit & Regrades | \$ 324,000         |
| Brazos Water Authority                 | 306,600            |
| Chemicals                              | 185,000            |
| Recycling Hauling & Processing         | 163,800            |
| Equipment Replacement                  | 135,000            |
| Landfill Tipping Fees                  | 94,610             |
| Electricity                            | 73,000             |
| Health & Dental Insurance              | 55,300             |
| Fuel                                   | 42,250             |
| Summary Total                          | \$1,379,560        |
| <b>TOTAL BUDGET INCREASE</b>           | <b>\$1,542,361</b> |
| <b>% of Budget Increase</b>            | <b>89%</b>         |

## 4B Half-Cent Sales Tax / Economic Development Fund

The 4B half-cent sales tax fund operates a separate source of funding for the City. It shifts items out of the general budget and into the sales tax fund. This lessens the burden on the City's regular budget. In Lake Jackson, this fund was restricted by the voters to Park & Recreation expenditures and capital infrastructure that supports economic development.

The fund annually transfers funds to assist Recreation Center operations, the Golf Course and maintain downtown landscaping. The FY2023 budget proposes to increase the transfer to the General Fund \$50,000 to \$500,000 per year to assist the Recreation Center.

This year the City will begin replacing many of its playgrounds and restrooms after selling \$3.5 million in Certificates of Obligations in May 2022 and will fund \$1,492,500 in park, recreation, and golf course improvements.

Also, this fiscal year the City will make its final debt payment for the Wilderness Golf Course in April 2023. The voters originally approved this project to be paid by the property tax but the 4B half-cent fund was able to take on the debt allowing the general fund to tackle more residential street and drainage projects over the past 20 years.

## Capital Project Funds & Bond Funds

These funds account for resources used for the construction of major capital items. Currently, there are two funds, one for general projects and one for utility projects. The City's Capital Improvement Program (CIP) – included as part of the budget – provides detailed information about each fund and future projects that could be completed in the next three years. Capital funds are mostly derived from end-of-year savings but may also include grant funds.

With a proposed thirty-one projects totaling \$3,805,000, along with the first 2021 bond projects, Downtown Phase 3, and the Shy Pond outfall, staff continues to be extremely busy. Engineering and design of Lift Station 1 will continue. Estimates for rebuilding this station and the force main that delivers 60% of the city's waste to the wastewater plant is \$13.5 million. This will require us to sell additional revenue bonds to pay for this project since the Capital Projects funds usually cannot take on projects larger than \$500,000.

# CITY MANAGER'S LETTER

## Equipment Replacement Fund

The Equipment Replacement Fund is funded through annual department contributions based on the purchase price and estimated life of their equipment. In the Equipment Replacement Fund, I am recommending replacing \$2,186,200 worth of computer equipment, PD Dispatch radio consoles and vehicles. The largest purchases are:

|                              |            |
|------------------------------|------------|
| Two Garbage Trucks           | \$ 750,000 |
| Ambulance Chassis            | 200,000    |
| PD Dispatch Radio Consoles   | 334,000    |
| Computer Hardware & Software | 381,000    |

Total requested replacements exceeded \$5.4 million of this requested amount \$1.5 million is unfunded and \$950,000 is budgeted elsewhere.

## American Relief Fund

Through the American Rescue Plan Act, the federal government has allocated \$6,744,733 million directly to our City. In August of 2021, the City received its first tranche of \$3,372,366, of that amount \$897,116.66 was transferred to the General Projects Fund and \$884,341.78 transferred to the Utility Projects Fund, leaving an unallocated balance of \$1,593,908.33.

I am recommending that we use \$900,000 of the balance for a down payment to replace Fire Department Tower 1 truck that could not be funded in the Equipment Replacement fund. The total cost to replace Tower 1 is \$2.1M and will take 24 months to build. The remaining balance may come from the Equipment Replacement Fund and/or the second ARPA tranche.

I also recommend allocating \$200,000 for a business façade grant program that is currently being developed by City Council. Future capital projects and equipment replacements already noted will be prioritized and recommended to you as the year progresses for this additional funding.

Texas CDBG-MIT Regional Mitigation Program

Under the Regional Mitigation Program (COG MODs), Councils of Governments (COG) impacted by Hurricane Harvey were tasked with developing a local Method of Distribution (MOD) allocating CDBG-MIT funds to eligible entities. Lake Jackson's preliminary allocation is \$2,138,700. Though a preliminary allocation has been set aside for the City we will be required to submit projects that meet eligible activity requirements. Staff has begun reviewing these grant requirements and is evaluating the need for outside grant administration for project submittals.

## Conclusion

The FY2023 Budget represents a balanced budget that will enable the City of Lake Jackson to continue to provide quality services to its citizens. The resurgence of the City's major revenues and the availability of federal resources mean the future looks better than our most favorable forecast would have predicted two years ago. In addition to continuing these services, our citizens will enjoy the many benefits of the capital improvement projects that are underway and planned for FY2023.

I am especially proud of our City employees who work tirelessly to carry out the priorities set by City Council. They continue to do a tremendous job under demanding conditions. They are the key to our success. I am thankful for their dedication and service to our citizens.

# CITY MANAGER'S LETTER

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We respectfully present the FY2023 Proposed Budget for consideration by the Mayor and City Council and look forward to finalizing our plan of work to serve our citizens in the coming year.

Sincerely,



Modesto Mundo  
City Manager





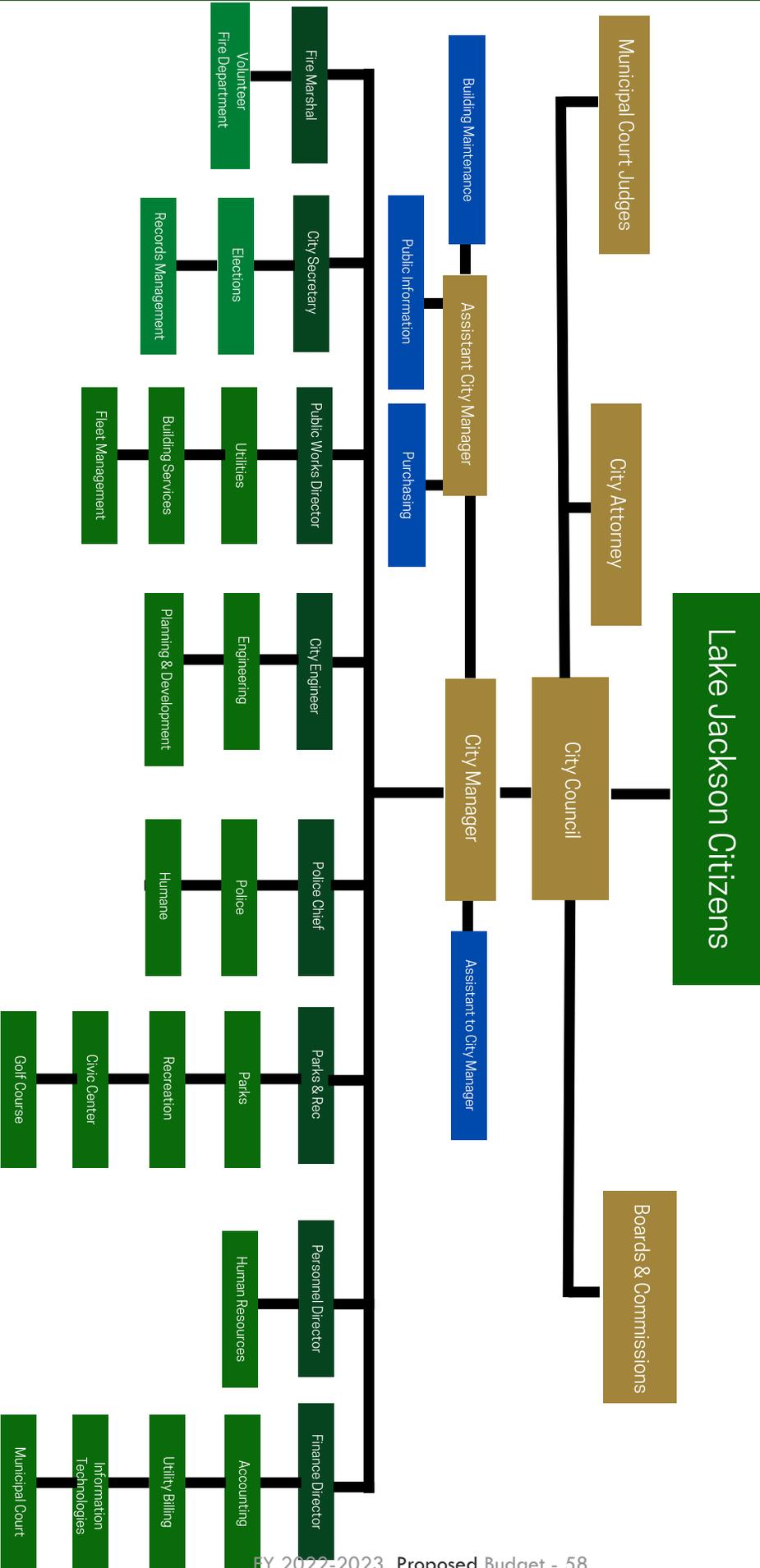
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# Organizational Chart



# ORGANIZATIONAL CHART

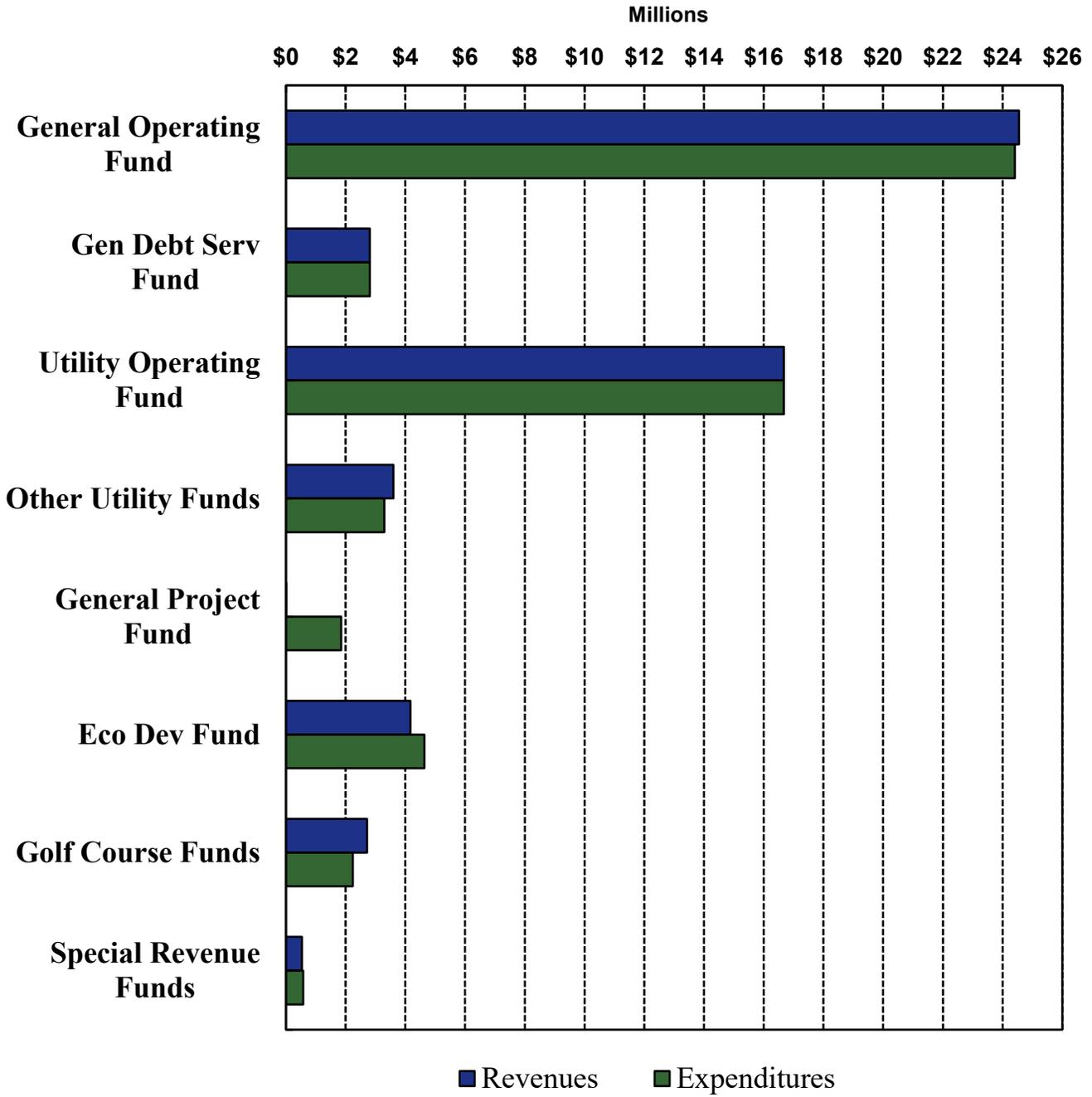




# Budget Summaries



# ALL FUNDS REVENUES & EXPENDITURES



# ALL FUNDS REVENUES & EXPENDITURES

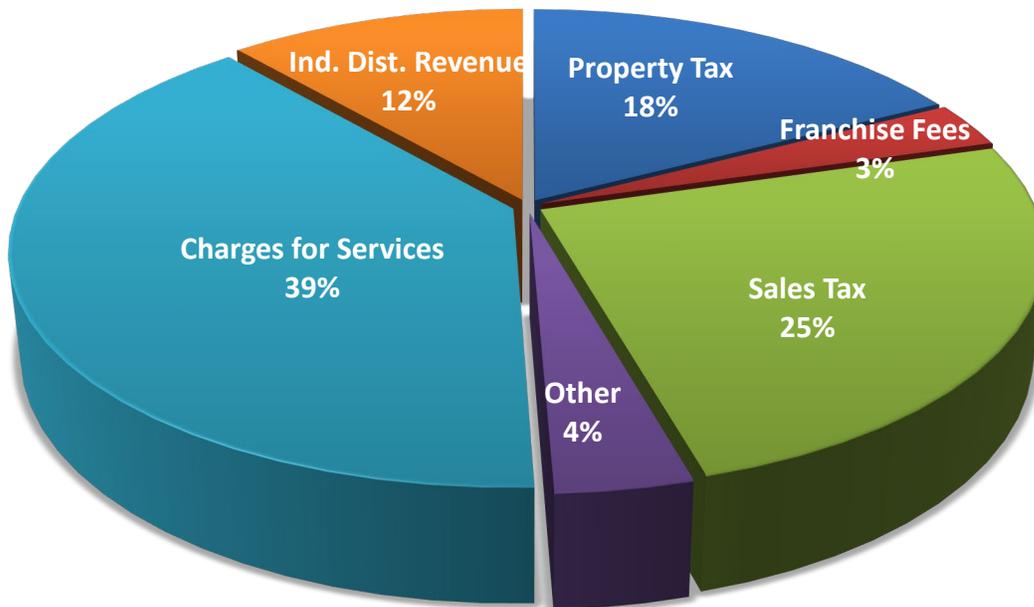
| <i><b>REVENUES</b></i>         | <b>ACTUAL<br/>2020-21</b>   | <b>BUDGET<br/>2022-22</b>   | <b>ESTIMATED<br/>2022-22</b> | <b>ADOPTED<br/>2023-23</b>  |
|--------------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| GENERAL OPERATING FUND         | \$ 22,223,393               | 22,564,412                  | 24,046,206                   | 24,550,427                  |
| OTHER GENERAL FUNDS            | 2,653,107                   | 2,440,170                   | 2,408,070                    | 3,302,630                   |
| GEN DEBT SERV FUND             | 2,731,702                   | 2,795,545                   | 2,611,316                    | 2,808,131                   |
| GENERAL PROJECT FUND           | 1,640,065                   | 1,451,400                   | 251,400                      | 1,500                       |
| UTILITY OPERATING FUND         | 14,499,655                  | 15,124,805                  | 15,125,305                   | 16,667,166                  |
| OTHER UTILITY FUNDS            | 4,244,417                   | 1,502,000                   | 2,222,970                    | 3,597,217                   |
| ECONOMIC DEVELOPMENT FUND      | 3,749,424                   | 3,450,000                   | 4,092,000                    | 4,172,500                   |
| GOLF COURSE FUNDS              | 2,274,590                   | 2,292,658                   | 2,181,556                    | 2,722,112                   |
| SPECIAL REVENUE FUNDS          | 512,234                     | 616,880                     | 538,820                      | 542,218                     |
| COVID-19 RELATED FUNDS         | 2,335,046                   | 0                           | 0                            | 0                           |
|                                | \$ 56,863,632               | \$ 52,237,870               | \$ 53,477,643                | \$ 58,363,901               |
| INTERFUND TRANSFERS            | (10,099,093)                | (7,532,310)                 | (6,781,710)                  | (9,291,867)                 |
| <b>TOTAL ALL FUNDS REVENUE</b> | <b>\$ <u>46,764,539</u></b> | <b>\$ <u>44,705,560</u></b> | <b>\$ <u>46,695,933</u></b>  | <b>\$ <u>49,072,034</u></b> |

| <i><b>EXPENDITURES</b></i>          | <b>ACTUAL<br/>2020-21</b>   | <b>BUDGET<br/>2022-22</b>   | <b>ESTIMATED<br/>2022-22</b> | <b>ADOPTED<br/>2023-23</b>  |
|-------------------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| GENERAL OPERATING FUND              | \$ 21,727,476               | \$ 23,764,412               | \$ 22,160,964                | \$ 24,405,311               |
| OTHER GENERAL FUNDS                 | 2,014,415                   | 2,953,770                   | 2,907,339                    | 2,352,400                   |
| GEN DEBT SERV FUND                  | 2,789,017                   | 2,795,545                   | 2,618,816                    | 2,816,631                   |
| GENERAL PROJECT FUND                | 1,075,656                   | 1,784,026                   | 1,776,072                    | 1,849,000                   |
| UTILITY OPERATING FUND              | 17,544,600                  | 15,124,805                  | 17,296,379                   | 16,667,166                  |
| OTHER UTILITY FUNDS                 | 2,917,285                   | 3,936,906                   | 2,900,520                    | 3,296,470                   |
| ECONOMIC DEVELOPMENT FUND           | 2,361,015                   | 4,281,999                   | 3,849,248                    | 4,640,060                   |
| GOLF COURSE FUNDS                   | 2,737,900                   | 2,192,449                   | 2,028,660                    | 2,239,458                   |
| SPECIAL REVENUE FUNDS               | 453,100                     | 667,462                     | 625,912                      | 584,329                     |
| COVID-19 RELATED FUNDS              | 2,186,734                   |                             |                              |                             |
|                                     | \$ 55,807,197               | \$ 57,501,374               | \$ 56,163,910                | \$ 58,850,825               |
| INTERFUND TRANSFERS                 | (10,099,093)                | (7,532,310)                 | (6,781,710)                  | (9,291,867)                 |
| <b>TOTAL ALL FUNDS EXPENDITURES</b> | <b>\$ <u>45,708,105</u></b> | <b>\$ <u>49,969,064</u></b> | <b>\$ <u>49,382,200</u></b>  | <b>\$ <u>49,558,958</u></b> |

# ALL FUNDS REVENUES BY CATEGORY

| <i>REVENUES</i>             | 2020-21<br>ACTUAL    | 2021-22<br>BUDGET    | 2021-22<br>ESTIMATED | 2022-23<br>ADOPTED   |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| PROPERTY TAX                | \$ 7,597,042         | \$ 8,222,012         | \$ 8,000,841         | \$ 8,508,897         |
| CITY SALES & USE TAX        | 11,121,684           | 10,170,000           | 12,099,000           | 12,345,000           |
| MOTEL OCCUPANCY TAX         | 421,451              | 499,500              | 458,575              | 476,918              |
| FRANCHISE FEES              | 1,580,133            | 1,530,645            | 1,530,645            | 1,530,645            |
| INDUSTRIAL DISTRICT REVENUE | 5,208,506            | 5,280,000            | 5,583,516            | 5,583,516            |
| LICENSES & PERMITS          | 462,073              | 501,300              | 449,600              | 449,500              |
| CHARGES FOR SERVICES        | 16,415,811           | 17,194,353           | 17,256,751           | 19,263,628           |
| MUNICIPAL COURT FINES       | 493,978              | 487,000              | 479,000              | 479,000              |
| INTERGOVERNMENTAL           | 43,000               | 57,000               | 57,000               | 57,000               |
| INTEREST                    | 109,202              | 181,740              | 61,860               | 210,030              |
| MISCELLANEOUS               | 3,311,659            | 582,010              | 719,145              | 167,900              |
| <b>TOTAL REVENUES</b>       | <b>\$ 46,764,539</b> | <b>\$ 44,705,560</b> | <b>\$ 46,695,933</b> | <b>\$ 49,072,034</b> |

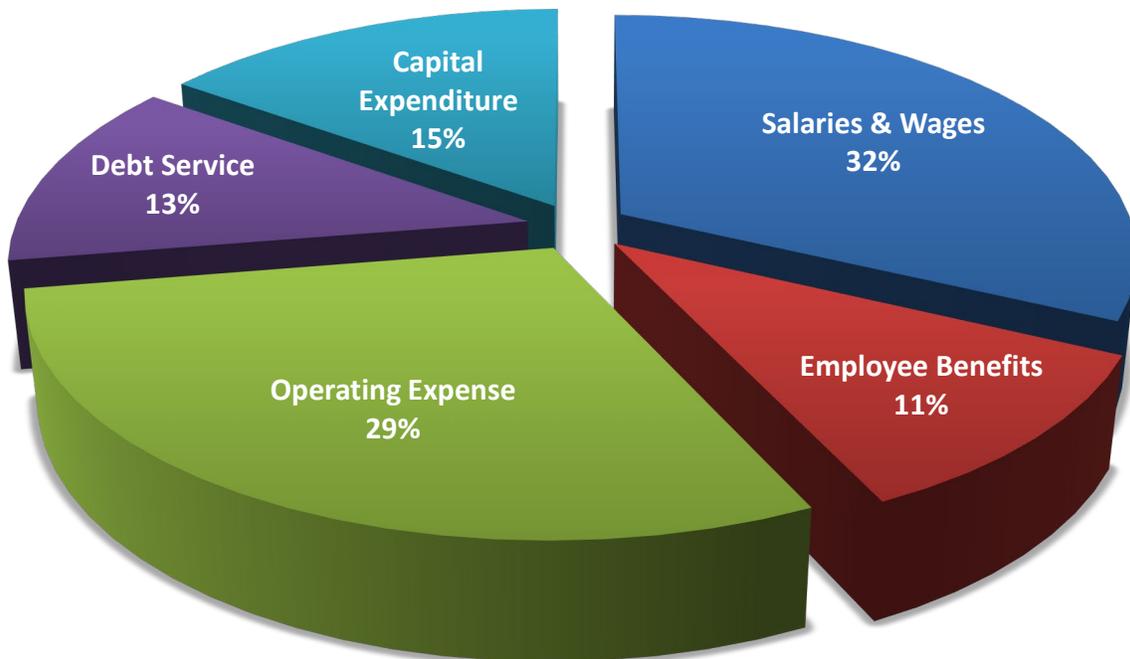
## Proposed Revenues



# ALL FUNDS EXPENDITURES BY CATEGORY

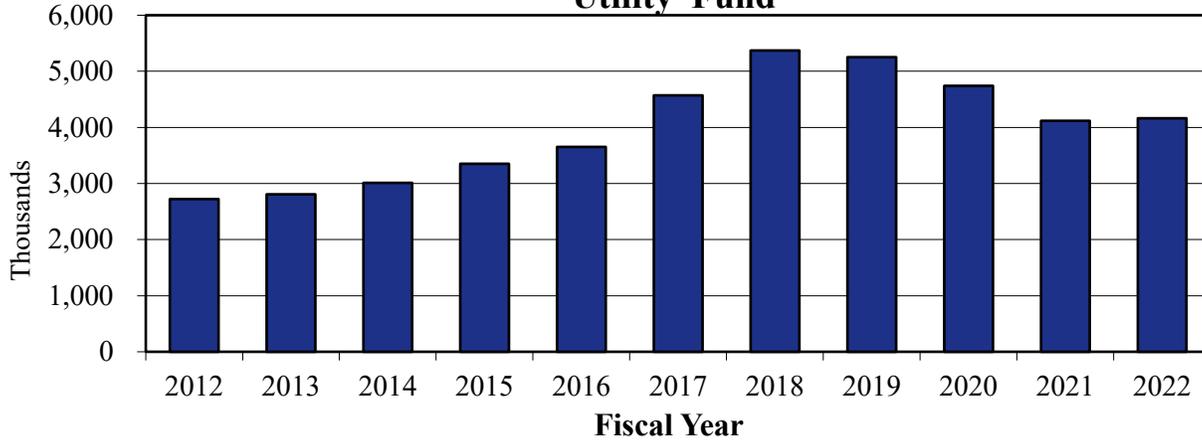
| <i><b>EXPENDITURES</b></i>       | <b>2020-21<br/>ACTUAL</b>   | <b>2021-22<br/>BUDGET</b>   | <b>2021-22<br/>ESTIMATED</b> | <b>2022-23<br/>ADOPTED</b>  |
|----------------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| SALARIES & WAGES                 | \$ 13,215,919               | \$ 15,135,878               | \$ 13,797,437                | \$ 16,239,491               |
| EMPLOYEE BENEFITS                | 4,160,435                   | 5,058,400                   | 4,219,338                    | 5,535,100                   |
| OPERATING EXPENSES               | 17,747,909                  | 15,012,200                  | 18,075,538                   | 14,901,802                  |
| DEBT SERVICE                     | 6,298,140                   | 6,212,654                   | 5,810,834                    | 6,325,661                   |
| CAPITAL PROJECTS                 | 2,287,493                   | 5,608,162                   | 4,543,822                    | 5,296,500                   |
| EQUIPMENT PURCHASES              | 1,984,947                   | 2,941,770                   | 2,935,231                    | 2,356,500                   |
| <b><i>TOTAL EXPENDITURES</i></b> | <b>\$ <u>45,694,842</u></b> | <b>\$ <u>49,969,064</u></b> | <b>\$ <u>49,382,200</u></b>  | <b>\$ <u>50,655,054</u></b> |

## Proposed Expenditures



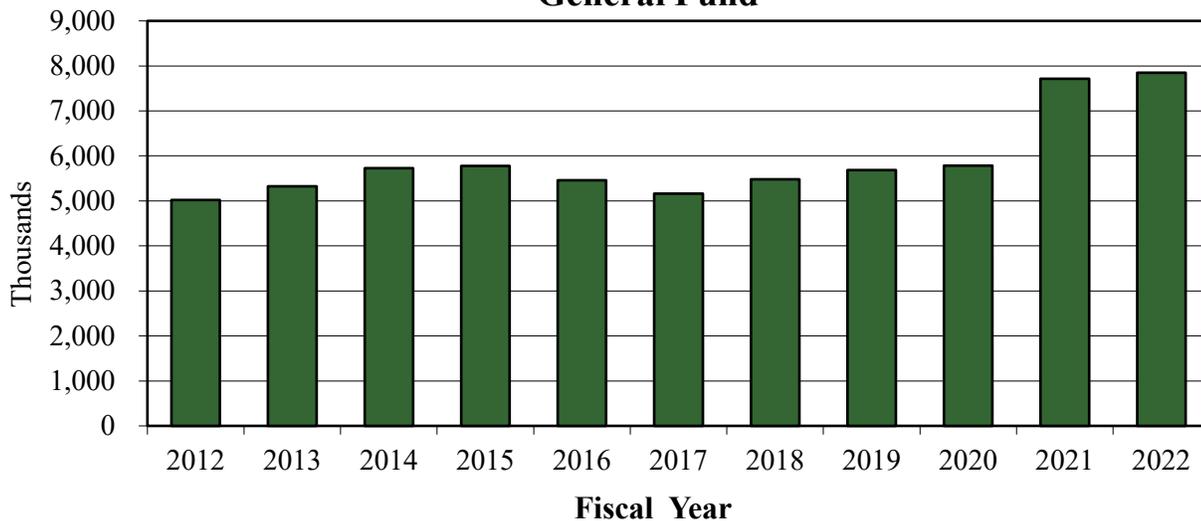
# FUND BALANCE HISTORY & PROJECTIONS

**Working Capital Balance  
Utility Fund**



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

**Fund Balance  
General Fund**



# GENERAL FUNDS BALANCE ANALYSIS

|   | GENERAL<br>OPERATING<br>FUND | GENERAL<br>DEBT<br>SERVICE | GENERAL<br>CAPITAL<br>PROJECTS | EQUIPMENT<br>REPLACEMENT<br>FUND |
|---|------------------------------|----------------------------|--------------------------------|----------------------------------|
| <b>FUND BALANCE 9-30-20</b>                 | \$ 7,170,460                 | 745,192                    | 3,426,393                      | 8,092,278                        |
| TRANSFERS TO CAPITAL                        |                              |                            |                                |                                  |
| TO GENERAL CAPITAL PROJECTS                 | (1,383,431)                  |                            | 1,638,285                      |                                  |
| TO UTILITY PROJECTS                         | 0                            |                            |                                |                                  |
| REVENUES FISCAL YEAR 2020                   | 20,731,560                   | 2,731,702                  | 1,780                          | 2,520,425                        |
| EXPENDITURES FISCAL YEAR 2020               | 18,806,824                   | 2,789,017                  | 1,075,656                      | 1,970,574                        |
| <b>FUND BALANCE 9-30-21</b>                 | \$ 7,711,765                 | \$ 687,877                 | \$ 3,990,802                   | \$ 8,642,129                     |
| TRANSFERS TO CAPITAL                        |                              |                            |                                |                                  |
| TO GENERAL PROJECTS                         |                              |                            |                                |                                  |
| TO UTILITY PROJECTS                         |                              |                            |                                |                                  |
| TO GOLF COURSE FUND                         |                              |                            |                                |                                  |
| TO GENERAL CONTINGENCY                      |                              |                            |                                | 0                                |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <b>7,711,765</b>             | <b>687,877</b>             | <b>3,990,802</b>               | <b>8,642,129</b>                 |
| <b>FISCAL 2022 PROJECTED REVENUES</b>       |                              |                            |                                |                                  |
| TRANSFERS IN                                |                              |                            |                                |                                  |
| FROM GENERAL OPERATING                      | 0                            | 0                          | 1,400,000                      | 1,610,855                        |
| FROM UTILITY OPERATING                      | 0                            | 0                          | 0                              | 687,755                          |
| ADMINISTRATIVE TRANSFERS                    |                              |                            |                                |                                  |
| FROM GENERAL CONTINGENCY                    | 0                            | 0                          | 0                              | 0                                |
| FROM UTILITY FUND                           | 900,000                      | 0                          | 0                              |                                  |
| FROM ECONOMIC DEVL. FUND                    | 400,000                      | 0                          | 0                              |                                  |
| ALL OTHER REVENUE                           | 21,264,412                   | 2,795,545                  | 245,000                        | 3,500                            |
|   | <b>21,194,011</b>            | <b>2,795,545</b>           | <b>1,645,000</b>               | <b>2,302,110</b>                 |
| <b>FISCAL 2022 PROJECTED EXPENDITURES</b>   |                              |                            |                                |                                  |
| TRANSFERS OUT                               |                              |                            |                                |                                  |
| TO SPECIAL EVENTS FUND                      |                              | 0                          | 0                              | 0                                |
| TO EQUIPMENT REPLACEMENT                    | 1,610,855                    | 0                          | 0                              | 0                                |
| ALL OTHER EXPENDITURES                      | 20,953,557                   | 2,795,545                  | 1,899,000                      | 2,050,095                        |
|   | <b>20,059,775</b>            | <b>2,795,545</b>           | <b>1,899,000</b>               | <b>2,050,095</b>                 |
| <b>PROJECTED FUND BALANCE 9-30-22</b>       | <b>8,846,001</b>             | <b>687,877</b>             | <b>3,736,802</b>               | <b>8,894,144</b>                 |
| PROJECTED TRANSFERS TO CAPITAL              |                              |                            |                                |                                  |
| TO GENERAL CAPITAL PROJECTS                 | (1,000,000)                  | 0                          |                                | 0                                |
| TO PARKS FUND                               | 0                            | 0                          | 0                              | 0                                |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <b>7,846,001</b>             | <b>687,877</b>             | <b>3,736,802</b>               | <b>8,894,144</b>                 |
| <b>2023 BUDGETED REVENUES</b>               |                              |                            |                                |                                  |
| TRANSFERS IN                                |                              |                            |                                |                                  |
| FROM GENERAL OPERATING                      | 0                            | 0                          | 0                              | 1,643,500                        |
| FROM UTILITY OPERATING                      | 0                            | 0                          | 0                              | 794,805                          |
| ADMINISTRATIVE TRANSFERS                    |                              |                            |                                |                                  |
| FROM UTILITY FUND                           | 900,000                      | 0                          | 0                              | 0                                |
| FROM ECONOMIC DEVL. FUND                    | 450,000                      | 0                          | 0                              | 0                                |
| FROM GENERAL CONTINGENCY                    | 0                            | 0                          | 0                              | 0                                |
| ALL OTHER REVENUE                           | 23,055,311                   | 2,816,631                  | 20,000                         | 3,500                            |
|   | <b>24,405,311</b>            | <b>2,816,631</b>           | <b>20,000</b>                  | <b>2,441,805</b>                 |
| <b>BUDGETED EXPENDITURES</b>                |                              |                            |                                |                                  |
| TRANSFERS OUT                               |                              |                            |                                |                                  |
| TO SPECIAL EVENTS FUND                      |                              | 0                          | 0                              | 0                                |
| TO CAPITAL PROJECTS                         | 0                            | 0                          | 0                              | 0                                |
| TO EQUIPMENT REPLACEMENT                    | 1,643,500                    | 0                          | 0                              | 0                                |
| ALL OTHER EXPENDITURES                      | 22,761,811                   | 2,816,631                  | 1,809,000                      | 2,438,305                        |
|   | <b>24,405,311</b>            | <b>2,816,631</b>           | <b>1,809,000</b>               | <b>2,438,305</b>                 |
| <b>BUDGETED FUND BALANCE 9-30-23</b>        | <b>\$ 7,846,001</b>          | <b>\$ 687,877</b>          | <b>\$ 1,947,802</b>            | <b>\$ 8,897,644</b>              |
| <b>TARGET FUND BALANCE RANGE</b>            |                              | \$ 0                       | \$ 500,000                     | \$                               |
| Low 25% of Operating Budget                 | \$ 6,101,328                 |                            |                                |                                  |
| High 33% of Operating Budget                | \$ 8,053,753                 |                            |                                |                                  |

# UTILITY FUNDS BALANCE ANALYSIS

|   | UTILITY<br>OPERATING<br>FUND | UTILITY<br>DEBT<br>SERVICE | UTILITY<br>PROJECTS<br>FUND |
|---|------------------------------|----------------------------|-----------------------------|
| <b>FUND BALANCE 9-30-20</b>                 | \$ 4,742,541                 | 2,174,314                  | 4,111,825                   |
| TRANSFERS TO CAPITAL                        |                              |                            |                             |
| UTILITY CAPITAL PROJECTS                    |                              |                            |                             |
| FROM GENERAL FUND                           |                              |                            |                             |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <u>4,742,541</u>             |                            | <u>4,111,825</u>            |
| <b>REVENUES INCLUDING TRANSFERS</b>         | <b>14,496,420</b>            | 352,500                    | 52,028                      |
| <b>EXPENDITURES INCLUDING TRANSFERS</b>     | <u>13,324,394</u>            | <u>419,861</u>             | <u>727,405</u>              |
| <b>FUND BALANCE 9-30-21</b>                 | \$ 5,914,567                 | 2,106,953                  | 3,436,448                   |
| TRANSFERS TO CAPITAL                        |                              |                            |                             |
| GENERAL PROJECTS FUND                       | 0                            | 0                          |                             |
| UTILITY CAPITAL PROJECTS                    | <u>(1,800,000)</u>           | <u>0</u>                   | <u>1,800,000</u>            |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <u>4,114,567</u>             | <u>2,106,953</u>           | <u>5,236,448</u>            |
| <b>2022 PROJECTED REVENUES</b>              |                              |                            |                             |
| TRANSFERS IN                                |                              |                            |                             |
| FROM UTILITY OPERATING                      | 0                            | 1,500,000                  | 0                           |
| FROM GENERAL FUND                           |                              |                            |                             |
| ALL OTHER REVENUE                           | <u>15,125,305</u>            | <u>1,000</u>               | <u>1,000</u>                |
|   | <b>15,125,305</b>            | <b>1,501,000</b>           | <b>1,000</b>                |
| <b>2022 PROJECTED EXPENDITURES</b>          |                              |                            |                             |
| TRANSFERS OUT                               |                              |                            |                             |
| ADMINISTRATIVE TRANSFER                     |                              |                            |                             |
| TO GENERAL FUND                             |                              |                            |                             |
| TO UTILITY DEBT SERVICE                     | 1,500,000                    |                            |                             |
| TO UTILITY CONTINGENCY                      | 0                            |                            |                             |
| TO UTILITY CAPITAL PROJECTS                 | 720,000                      |                            |                             |
| TO EQUIPMENT REPLACEMENT                    | 602,515                      |                            |                             |
| ALL OTHER EXPENDITURES                      | <u>12,253,864</u>            | <u>1,647,770</u>           | <u>2,756,356</u>            |
|   | <u>15,076,379</u>            | <u>1,647,770</u>           | <u>2,756,356</u>            |
| <b>PROJECTED FUND BALANCE 9-30-22</b>       | <b>4,163,493</b>             | 1,960,183                  | 2,481,092                   |
| PROJECTED TRANSFERS TO CAPITAL              |                              |                            |                             |
| TO UTILITY CAPITAL PROJECTS                 |                              | <b>0</b>                   |                             |
| <b>FUND BALANCE AFTER CAPITAL TRANSFERS</b> | <u>4,163,493</u>             | <u>1,960,183</u>           | <u>2,481,092</u>            |
| <b>2023 BUDGETED REVENUES</b>               |                              |                            |                             |
| TRANSFERS IN                                |                              |                            |                             |
| FROM UTILITY OPERATING                      |                              | 1,598,217                  | 0                           |
| FROM ECONOMIC DEVL. FUND                    |                              |                            |                             |
| ALL OTHER REVENUE                           | <u>16,667,116</u>            | <u>1,000</u>               | <u>1,000</u>                |
|   | <b>16,667,116</b>            | <b>1,599,217</b>           | <b>1,000</b>                |
| <b>2023 BUDGETED EXPENDITURES</b>           |                              |                            |                             |
| TRANSFERS OUT                               |                              |                            |                             |
| ADMINISTRATIVE TRANSFER                     |                              |                            |                             |
| TO GENERAL FUND                             |                              |                            |                             |
| TO UTILITY DEBT SERVICE                     | 1,598,217                    |                            |                             |
| TO UTILITY CAPITAL PROJECTS                 | 1,996,000                    |                            |                             |
| TO EQUIPMENT REPLACEMENT                    | 731,845                      |                            |                             |
| ALL OTHER EXPENDITURES                      | <u>12,333,104</u>            | <u>1,411,470</u>           | <u>1,996,000</u>            |
|   | <u>16,659,166</u>            | <u>1,411,470</u>           | <u>1,996,000</u>            |
| <b>BUDGETED FUND BALANCE 9-30-22'</b>       | \$ <u>4,171,443</u>          | \$ <u>2,147,930</u>        | \$ <u>486,092</u>           |
| <b>TARGET FUND BALANCE</b>                  | <b>RANGE</b>                 | \$ 2,215,291               | \$ 500,000                  |
| Low 25% of Operating Budget                 | \$ 4,166,779                 |                            |                             |
| High 33% of Operating Budget                | \$ 5,500,148                 |                            |                             |

# OTHER FUNDS BALANCE ANALYSIS

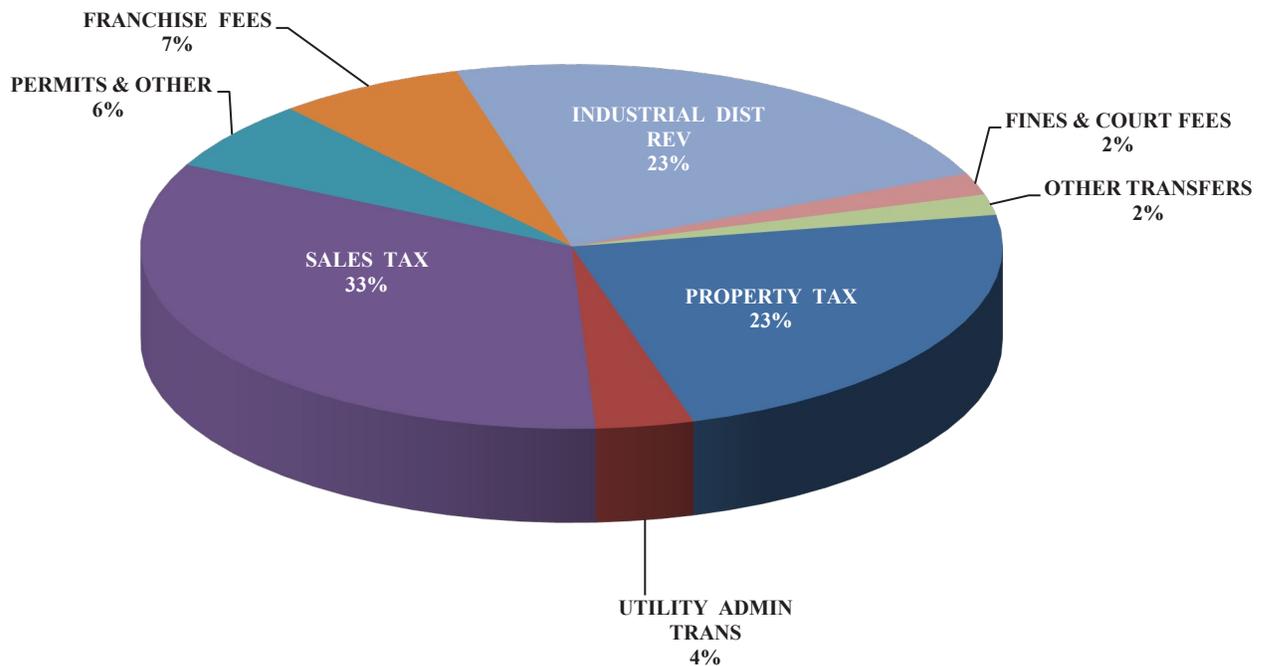
|                                      | ECONOMIC<br>DEVELOPMENT<br>FUND | MOTEL<br>OCCUPANCY<br>FUND | PARK<br>FUND     |
|--------------------------------------|---------------------------------|----------------------------|------------------|
| <b>FUND BALANCE 9-30-20</b>          | \$ 2,115,750                    | \$ 85,283                  | \$ 101,696       |
| <b>PROJECTED REVENUES</b>            |                                 |                            |                  |
| <b>TRANSFERS IN</b>                  |                                 |                            |                  |
| FROM ECONOMIC DEVL. FUND             | 0                               | 0                          | 0                |
| FROM GENERAL FUND                    | 0                               | 0                          | 0                |
| <b>ALL OTHER REVENUE</b>             | 3,400,000                       | 403,630                    | 35               |
|                                      | <u>3,400,000</u>                | <u>403,630</u>             | <u>35</u>        |
| <b>PROJECTED EXPENDITURES</b>        |                                 |                            |                  |
| <b>TRANSFERS OUT</b>                 |                                 |                            |                  |
| TO SPECIAL EVENTS FUND               | 0                               | 56,500                     | 0                |
| TO GOLF COURSE DEBT SERVICE          | 444,000                         | 0                          | 0                |
| TO GOLF COURSE OPERATING             | 400,000                         | 0                          | 0                |
| TO GENERAL FUND                      | 350,000                         | 0                          | 0                |
| <b>ALL OTHER EXPENDITURES</b>        | 1,848,574                       | 451,523                    | 25,000           |
|                                      | <u>3,042,574</u>                | <u>403,050</u>             | <u>25,000</u>    |
| <b>FUND BALANCE 9-30-21</b>          | 2,473,176                       | 85,863                     | 76,731           |
| <b>BUDGETED REVENUES</b>             |                                 |                            |                  |
| <b>TRANSFERS IN</b>                  |                                 |                            |                  |
| FROM ECONOMIC DEVL. FUND             | 0                               | 0                          | 0                |
| <b>ALL OTHER REVENUE</b>             | 3,450,000                       | 499,530                    | 35               |
|                                      | <u>3,450,000</u>                | <u>499,530</u>             | <u>35</u>        |
| <b>BUDGETED EXPENDITURES</b>         |                                 |                            |                  |
| <b>TRANSFERS OUT</b>                 |                                 |                            |                  |
| TO SPECIAL EVENTS                    | 0                               | 75,600                     | 0                |
| TO GOLF COURSE DEBT SERVICE          | 428,100                         | 0                          | 0                |
| TO GOLF COURSE OPERATING             | 500,000                         | 0                          | 0                |
| TO GENERAL FUND                      | 400,000                         | 0                          | 0                |
| <b>ALL OTHER EXPENDITURES</b>        | 2,486,739                       | 438,475                    | 27,000           |
|                                      | <u>3,814,839</u>                | <u>510,800</u>             | <u>27,000</u>    |
| <b>BUDGETED FUND BALANCE 9-30-22</b> | \$ <u>2,108,337</u>             | \$ <u>74,593</u>           | \$ <u>49,766</u> |
| <b>TARGET FUND BALANCE</b>           | 2,093,579                       | None                       | None             |

# PERSONNEL SUMMARY BY DEPARTMENT

| <i><b>GENERAL FUND</b></i>      | <b>2018-19</b> | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                 | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      |
| ADMINISTRATION                  | 12.50          | 12.50          | 12.50          | 12.50          | 12.50          |
| FINANCE                         | 11.00          | 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           | 1.50           |
| POLICE                          | 65.00          | 65.00          | 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           | 6.50           |
| 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          | 16.50          | 16.50          | 16.50          | 16.50          |
| GARAGE                          | 9.50           | 9.50           | 9.00           | 9.00           | 9.00           |
| LIBRARY                         | 0.50           | 0.50           | 0.50           | 0.50           | 0.50           |
| CIVIC CENTER                    | 5.00           | 5.00           | 5.00           | 5.00           | 5.00           |
| <b>TOTAL GENERAL FUND</b>       | <b>174.66</b>  | <b>176.66</b>  | <b>176.16</b>  | <b>176.16</b>  | <b>180.16</b>  |
|                                 | <b>2018-19</b> | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2020-22</b> |
| <i><b>UTILITY FUND</b></i>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      | <b>FT</b>      |
| UTILITY ADMINISTRATION          | 8.00           | 8.00           | 9.00           | 8.00           | 8.00           |
| WATER PRODUCTION                | 12.00          | 12.00          | 11.00          | 11.00          | 11.00          |
| WASTEWATER COLLECTION           | 20.50          | 20.50          | 20.50          | 20.50          | 20.50          |
| SANITATION                      | 25.34          | 25.34          | 25.34          | 27.34          | 27.34          |
| <b>TOTAL UTILITY FUND</b>       | <b>65.84</b>   | <b>65.84</b>   | <b>65.84</b>   | <b>66.84</b>   | <b>66.84</b>   |
| <b>TOTAL ALL FUNDS COMBINED</b> | <b>240.50</b>  | <b>242.50</b>  | <b>242.00</b>  | <b>243.00</b>  | <b>247.00</b>  |

# GENERAL FUND REVENUES BY CATEGORY

| <i>REVENUE</i>                   | 2020-21<br>ACTUAL    | 2021-22<br>BUDGET    | 2021-22<br>ESTIMATED | 2022-23<br>ADOPTED   |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| Property Tax                     | \$ 4,866,049         | \$ 5,426,467         | \$ 5,390,525         | \$ 5,700,766         |
| Sales Tax                        | 7,375,701            | 6,720,000            | 8,011,000            | 8,175,000            |
| Other Taxes                      | 165,479              | 140,000              | 160,000              | 160,000              |
| Franchise Fees                   | 1,663,658            | 1,730,645            | 1,730,645            | 1,730,645            |
| Industrial District Revenue      | 5,208,506            | 5,280,000            | 5,583,516            | 5,583,516            |
| Licenses and Permits             | 440,993              | 481,300              | 429,600              | 429,500              |
| Civic Center / Jasmine Hall Fees | 167,723              | 246,000              | 230,200              | 242,000              |
| Recreation Fees                  | 368,234              | 662,500              | 601,300              | 608,500              |
| Fines and Court Fees             | 493,978              | 487,000              | 479,000              | 479,000              |
| Intergovernmental                | 43,000               | 57,000               | 57,000               | 57,000               |
| Grants                           | 23,215               | 3,500                | 3,500                | 3,500                |
| Utility Administrative Fee       | 900,000              | 900,000              | 900,000              | 900,000              |
| Interest and Other               | 97,760               | 30,000               | 69,920               | 31,000               |
| Transfer from Econ. Devl. Fund   | 350,000              | 400,000              | 400,000              | 450,000              |
| <b>Total General Fund</b>        | <b>\$ 22,164,296</b> | <b>\$ 22,564,412</b> | <b>\$ 24,046,206</b> | <b>\$ 24,550,427</b> |



# GENERAL FUND EXPENDITURES BY CATEGORY

| <i><b>EXPENDITURES</b></i>       | <b>2020-2021<br/>ACTUAL</b> | <b>2021-2022<br/>BUDGET</b> | <b>2021-2022<br/>ESTIMATED</b> | <b>2022-2023<br/>ADOPTED</b> |
|----------------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------|
| SALARIES & WAGES                 | \$ 10,004,907               | \$ 11,049,900               | \$ 10,082,532                  | \$ 12,482,723                |
| EMPLOYEE BENEFITS                | 3,281,095                   | 3,792,550                   | 3,379,770                      | 3,642,700                    |
| OPERATING EXPENSES               | 6,797,888                   | 6,046,107                   | 6,532,807                      | 6,827,979                    |
| CAPITAL OUTLAY                   | 65,871                      | 35,000                      | 25,000                         | 69,700                       |
| <b>INTERFUND TRANSFERS:</b>      |                             |                             |                                |                              |
| EQUIPMENT REPLACEMENT            | 1,475,325                   | 1,610,855                   | 2,110,855                      | 1,487,325                    |
| SPECIAL EVENTS FUND              | 57,063                      | 30,000                      | 30,000                         | 40,000                       |
| <b><i>Total General Fund</i></b> | <b>\$ 21,682,149</b>        | <b>\$ 22,564,412</b>        | <b>\$ 22,160,964</b>           | <b>\$ 24,550,427</b>         |

| <i><b>AUTHORIZED PERSONNEL</b></i>         | <b>FISCAL<br/>2019-2020</b> | <b>FISCAL<br/>2020-2021</b> | <b>FISCAL<br/>2021-2022</b> | <b>FISCAL<br/>2022-2023</b> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| SERVICE / MAINTENANCE                      | 42.50                       | 44.00                       | 44.00                       | 44.50                       |
| OFFICE / CLERICAL                          | 20.00                       | 20.00                       | 20.00                       | 20.00                       |
| TECHNICAL                                  | 31.00                       | 31.00                       | 31.00                       | 31.00                       |
| SWORN PERSONNEL                            | 43.00                       | 43.00                       | 43.00                       | 46.50                       |
| PROFESSIONAL                               | 11.00                       | 11.00                       | 11.00                       | 11.00                       |
| MANAGEMENT / SUPERVISION                   | 27.16                       | 27.16                       | 27.16                       | 27.16                       |
| <b>TOTAL FT EMPLOYEES</b>                  | <b>174.66</b>               | <b>176.16</b>               | <b>176.16</b>               | <b>180.16</b>               |
| SPECIAL AGREEMENT                          | 2.00                        | 2.00                        | 2.00                        | 2.00                        |
| TEMPORARY / SEASONAL                       | 23.27                       | 23.34                       | 20.41                       | 21.91                       |
| <b><i>Total General Fund Personnel</i></b> | <b>199.93</b>               | <b>201.50</b>               | <b>198.57</b>               | <b>204.07</b>               |

# UTILITY FUNDS REVENUES BY CATEGORY

| <i>REVENUE</i>                      | 2020-21<br>ACTUAL    | 2021-22<br>BUDGET    | 2021-22<br>ESTIMATED | 2022-23<br>ADOPTED   |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Plumbing Permits                    | \$ 21,080            | \$ 20,000            | \$ 20,000            | \$ 20,000            |
| Tap Fees                            | 13,470               | 10,000               | 13,000               | 13,000               |
| Administrative Fees                 | 195,082              | 200,000              | 200,000              | 200,000              |
| Water Fees (net of Sr,discount)     | 4,754,982            | 5,057,955            | 5,057,955            | 5,506,517            |
| Sewer Fees                          | 5,112,834            | 5,209,115            | 5,214,115            | 5,611,579            |
| Sanitation Fees                     | 4,273,846            | 4,541,225            | 4,558,725            | 5,242,420            |
| Miscellaneous                       | 125,117              | 83,510               | 58,510               | 70,400               |
| Interest                            | 3,235                | 3,000                | 3,000                | 3,250                |
| <b><i>Total Utility Revenue</i></b> | <b>\$ 14,499,646</b> | <b>\$ 15,124,805</b> | <b>\$ 15,125,305</b> | <b>\$ 16,667,166</b> |



# UTILITY FUND EXPENDITURES BY CATEGORY

| <i><b>EXPENDITURES</b></i>       | <b>2020-2021<br/>ACTUAL</b> | <b>2021-2022<br/>BUDGET</b> | <b>2021-2022<br/>ESTIMATED</b> | <b>2022-2023<br/>ADOPTED</b> |
|----------------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------|
| SALARIES & WAGES                 | \$ 3,152,700                | \$ 3,138,400                | 2,794,560                      | \$ 3,220,700                 |
| EMPLOYEE BENEFITS                | 1,163,600                   | 1,240,950                   | 951,608                        | 1,345,600                    |
| OPERATING EXPENSES               | 6,357,970                   | 7,337,700                   | 7,597,456                      | 6,554,804                    |
| CAPITAL OUTLAY                   | 120,000                     | 120,000                     | 120,000                        | 120,000                      |
| <b>INTERFUND TRANSFERS:</b>      |                             |                             |                                |                              |
| GENERAL FUND                     |                             |                             |                                |                              |
| ADMIN FEE - SANITATION           | 300,000                     | 300,000                     | 300,000                        | 300,000                      |
| ADMIN FEE - WATER W/WATER        | 600,000                     | 600,000                     | 600,000                        | 600,000                      |
| FRANCHISE FEE                    | 150,000                     | 200,000                     | 200,000                        | 200,000                      |
| EQUIPMENT REPLACEMENT            | 651,545                     | 687,755                     | 687,755                        | 731,845                      |
| UTILITY PROJECTS                 | 155,000                     | 0                           | 720,000                        | 1,996,000                    |
| UTILITY DEBT SERVICE             | 1,800,000                   | 1,500,000                   | 1,500,000                      | 1,598,217                    |
| <b><i>Total Utility Fund</i></b> | <b>\$ 14,450,815</b>        | <b>\$ 15,124,805</b>        | <b>\$ 15,471,379</b>           | <b>\$ 16,667,166</b>         |

| <i><b>AUTHORIZED PERSONNEL</b></i>         | <b>FISCAL<br/>2019-2020</b> | <b>FISCAL<br/>2020-2021</b> | <b>FISCAL<br/>2021-2022</b> | <b>FISCAL<br/>2022-2023</b> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| SERVICE / MAINTENANCE                      | 43.00                       | 43.00                       | 44.00                       | 44.00                       |
| 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                        |
| <b><i>Total Utility Fund Personnel</i></b> | <b>65.84</b>                | <b>65.84</b>                | <b>66.84</b>                | <b>66.84</b>                |





# Major Revenue Sources



# MAJOR REVENUE SOURCES

## PROPERTY TAX

|                          | <u>FY 2022-23</u>   |
|--------------------------|---------------------|
| General Fund Budget      | \$ 5,700,766        |
| Debt Service Fund Budget | <u>2,808,131</u>    |
| Total Property Taxes     | <u>\$ 8,505,897</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 City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components—the operations and maintenance (O&M) rate and the debt service rate. The O&M rate provides for the operation and maintenance of general government functions such as Police, Humane, Fire, EMS, Code Enforcement, Building Permits, Drainage, Streets, Parks, and Recreation. This portion of the tax rate is recorded as revenue in the General Operating Fund.

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

*Property 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 propoerty 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 \$625,000 in fiscal year 2022-23.

### Ad Valorem Tax Revenues

| Fiscal Year       | 2018                   | 2019                   | 2020                   | 2021                   | 2022 Proj.             | 2023 Budget            |
|-------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund      | \$3,979,475            | \$5,208,352            | \$5,401,992            | \$5,465,293            | \$6,000,000            | \$5,700,766            |
| Debt Service Fund | <u>\$2,112,160</u>     | <u>2,446,243</u>       | <u>2,766,535</u>       | <u>2,730,992</u>       | <u>2,610,316</u>       | <u>2,808,131</u>       |
| <br>Total         | <br><u>\$6,091,635</u> | <br><u>\$7,654,595</u> | <br><u>\$8,168,527</u> | <br><u>\$8,196,285</u> | <br><u>\$8,610,316</u> | <br><u>\$8,505,897</u> |

# MAJOR REVENUE SOURCES

## SALES TAX

|                                  |                     |
|----------------------------------|---------------------|
|                                  | <u>FY 2022-23</u>   |
| General Fund Budget              | \$ 8,175,000        |
| Economic Development Fund Budget | <u>4,170,000</u>    |
| Total Sales Tax Revenue          | <u>\$12,345,000</u> |

The sales tax rate in the City of Lake Jackson is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts.

1.00% is used for the City’s general operating purposes, and is the largest revenue source of the General Fund, accounting for approximately 33% 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

### 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 \$165,000 in fiscal year 2022-23.

| Fiscal Year      | Sales Tax Revenues  |                     |                     |                     |                     |                     |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                  | 2018                | 2019                | 2020                | 2021                | 2022 Proj.          | 2023 Budget         |
| General Fund     | \$6,685,000         | \$6,833,831         | \$6,797,225         | \$7,491,964         | \$8,176,000         | \$8,175,000         |
| Econ. Devlp Fund | 3,337,500           | 3,451,000           | 3,398,613           | 3,745,982           | 4,088,000           | 4,170,000           |
| Total            | <u>\$10,022,500</u> | <u>\$10,284,831</u> | <u>\$10,195,838</u> | <u>\$11,237,946</u> | <u>\$12,264,000</u> | <u>\$12,345,000</u> |

# MAJOR REVENUE SOURCES

## FRANCHISE FEES

|                              | <u>FY 2022-23</u>  |
|------------------------------|--------------------|
| General Fund Budget          | \$ 1,730,645       |
| PEG Fund Budget              | <u>65,250</u>      |
| Total Franchise Fee Revenues | <u>\$1,795,895</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 (\$200,000) 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.

## INDUSTRIAL DISTRICT

|                     | <u>FY 2022-23</u> |
|---------------------|-------------------|
| General Fund Budget | \$ 5,583,516      |

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

# MAJOR REVENUE SOURCES

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growth factor, based on the Consumer Price Index – All Urban consumers (“CPI-U”), or on a value based formula, whichever is greater.

## OPERATING TRANSFERS

FY 2022-23

*General Fund Budget*                      \$1,350,000

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 \$450,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center.

## COURT FINES

FY 2022-23

*General Fund Budget*                      \$ 479,000

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected.

## RECREATION FEES

FY 2022-23

*General Fund Budget*                      \$ 608,500

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.

# MAJOR REVENUE SOURCES

## CIVIC CENTER REVENUE

FY 2022-23

General Fund Budget \$ 242,000

Civic Center revenues fluctuate in proportion to the number and type of rented rooms.

## LICENSES & PERMITS

FY 2022-23

General Fund Budget \$ 429,500

Utility Fund Budget 20,000

Total Permits \$ 449,500

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

FY 2022-23

Utility Fund Budget \$ 5,506,517

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

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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 purchase 2 million gallons of water per day on a take or pay basis. The difference is made up with well water.

## SEWER FEES

FY 2022-23

*Utility Fund Budget*            \$ 5,611,579

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

## SANITATION FEES

FY 2022-23

*Utility Fund Budget*            \$ 5,242,420

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.

These revenues are based on the following sanitation rates

|                           |                            |
|---------------------------|----------------------------|
| Residential Garbage/Trash | \$21.00 per month          |
| Residential Recycling     | \$ 4.00 per month          |
| Apartment Garbage/Trash   | \$21.00 per unit per month |
| Apartment Recycling:      | \$ 4.00 per unit per month |



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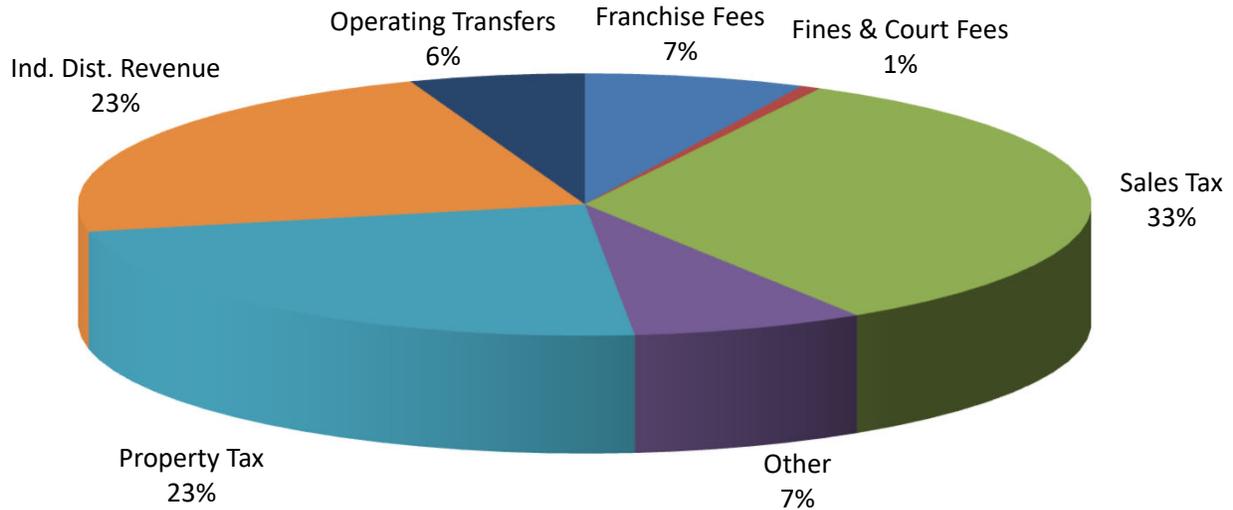


# General Fund

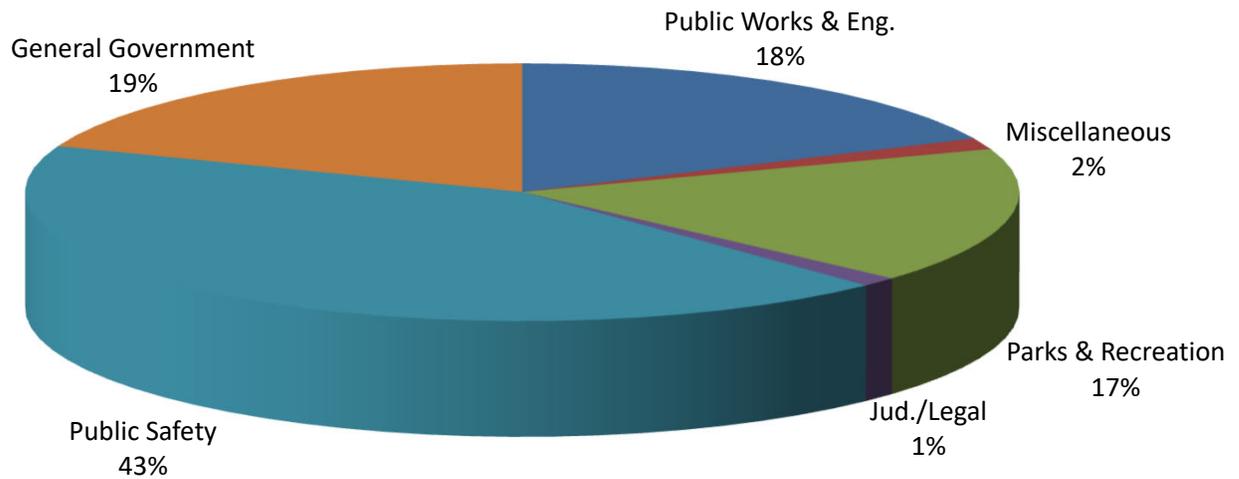


# GENERAL FUND REVENUES VS EXPENDITURES

## FY 2022-23 Revenues



## FY 2022-23 Expenditures



# GENERAL FUND BUDGET SUMMARY

| <i>Revenues</i>                | <b>2020-21<br/>Actual</b> | <b>2021-22<br/>Budget</b> | <b>2021-22<br/>Estimated</b> | <b>2022-23<br/>Proposed</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Property Tax                   | \$4,866,049               | \$5,426,467               | \$5,390,525                  | \$5,700,766                 |
| Sales Tax                      | 7,375,701                 | 6,720,000                 | 8,011,000                    | 8,175,000                   |
| Other Taxes                    | 165,479                   | 140,000                   | 160,000                      | 160,000                     |
| Franchise Fees                 | 1,663,658                 | 1,730,645                 | 1,730,645                    | 1,730,645                   |
| Industrial District            | 5,208,506                 | 5,280,000                 | 5,583,516                    | 5,583,516                   |
| Charges for Service:           | 535,957                   | 908,500                   | 831,500                      | 850,500                     |
| Licenses & Permits             | 440,993                   | 481,300                   | 429,600                      | 429,500                     |
| Fines & Court Fees             | 493,978                   | 487,000                   | 479,000                      | 479,000                     |
| Intergovernmental              | 43,000                    | 57,000                    | 57,000                       | 57,000                      |
| Miscellaneous                  | 94,032                    | 25,000                    | 64,920                       | 26,000                      |
| Interest                       | 3,728                     | 5,000                     | 5,000                        | 5,000                       |
| Grants                         | 23,215                    | 3,500                     | 3,500                        | 3,500                       |
| Operating Transfers            | 1,250,000                 | 1,300,000                 | 1,300,000                    | 1,350,000                   |
| <b>Total Resources</b>         | <b>\$22,164,296</b>       | <b>\$22,564,412</b>       | <b>\$24,046,206</b>          | <b>\$24,550,427</b>         |
| <i>Expenditures</i>            | <b>2020-21<br/>Actual</b> | <b>2021-22<br/>Budget</b> | <b>2021-22<br/>Estimated</b> | <b>2022-23<br/>Proposed</b> |
| General Government Services    |                           |                           |                              |                             |
| Non-Departmental               | \$790,346                 | \$117,000                 | \$941,455                    | \$198,000                   |
| Administration                 | 1,564,690                 | 1,741,360                 | 1,631,012                    | 1,846,718                   |
| Elections                      | 34,537                    | 15,500                    | 10,000                       | 15,500                      |
| Civic Center                   | 569,036                   | 648,540                   | 627,634                      | 700,938                     |
| Legal Service:                 | 225,026                   | 277,960                   | 267,051                      | 294,760                     |
| Financial Service:             |                           |                           |                              |                             |
| Finance                        | 1,223,139                 | 1,424,095                 | 1,338,127                    | 1,453,385                   |
| Municipal Court                | 430,427                   | 458,185                   | 448,096                      | 499,960                     |
| Public Safety Services         |                           |                           |                              |                             |
| Police                         | 5,976,865                 | 6,938,795                 | 6,519,474                    | 7,548,662                   |
| Humane                         | 457,470                   | 478,850                   | 456,666                      | 795,676                     |
| Fire                           | 1,118,800                 | 1,431,745                 | 1,420,017                    | 1,527,229                   |
| Emergency Medical Service:     | 726,367                   | 661,080                   | 688,706                      | 664,860                     |
| Engineering Service            | 590,903                   | 616,570                   | 599,723                      | 670,141                     |
| Public Works Services:         |                           |                           |                              |                             |
| Street                         | 729,433                   | 940,187                   | 820,265                      | 1,101,168                   |
| Drainage                       | 594,947                   | 959,525                   | 790,683                      | 1,035,541                   |
| Code Enforcement/Inspections   | 628,042                   | 661,745                   | 635,424                      | 727,177                     |
| Garage                         | 766,454                   | 841,760                   | 814,108                      | 927,624                     |
| Parks and Recreation Services: |                           |                           |                              |                             |
| Parks                          | 1,427,762                 | 1,580,470                 | 1,512,425                    | 1,671,784                   |
| Recreation                     | 2,172,478                 | 2,438,705                 | 2,311,535                    | 2,524,374                   |
| Miscellaneous Services         |                           |                           |                              |                             |
| KLJB                           | 10,774                    | 50,000                    | 50,900                       | 50,000                      |
| Library                        | 140,636                   | 157,420                   | 168,773                      | 166,616                     |
| Museum                         | 71,479                    | 71,920                    | 69,390                       | 77,314                      |
| Youth Advisory                 | 100                       | 16,000                    | 3,500                        | 16,000                      |
| Senior Advisory                | 7,439                     | 37,000                    | 36,000                       | 37,000                      |
| <b>Total Expenditures</b>      | <b>\$20,257,150</b>       | <b>\$22,564,412</b>       | <b>\$22,160,964</b>          | <b>\$24,550,427</b>         |

# GENERAL FUND PROJECTED REVENUE

| <i>Revenues - Detail</i>      | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Proposed |
|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| <b>Property Tax</b>           |                   |                   |                      |                     |
| Ad Valorem Taxes              | \$5,465,293       | \$6,035,942       | \$6,000,000          | \$6,325,766         |
| Dow 380 Agreement             | (575,437)         | (584,475)         | (584,475)            | (600,000)           |
| HEB 380 Agreement             | (23,807)          | (25,000)          | (25,000)             | (25,000)            |
| <b>Subtotal</b>               | <b>4,866,049</b>  | <b>5,426,467</b>  | <b>5,390,525</b>     | <b>5,700,766</b>    |
| <b>Sales Tax</b>              |                   |                   |                      |                     |
| City Sales & Use Tax          | 7,491,964         | 6,900,000         | 8,176,000            | 8,340,000           |
| Mall 380 Agreement            | 0                 | (65,000)          | (50,000)             | (50,000)            |
| HEB 380 Sales Tax Agreement   | (116,263)         | (115,000)         | (115,000)            | (115,000)           |
| <b>Subtotal</b>               | <b>7,375,701</b>  | <b>6,720,000</b>  | <b>8,011,000</b>     | <b>8,175,000</b>    |
| <b>Other Taxes</b>            |                   |                   |                      |                     |
| Alcohol Beverage Taxes        | 145,021           | 120,000           | 140,000              | 140,000             |
| Criminal Justice Tax          | 20,458            | 20,000            | 20,000               | 20,000              |
| <b>Subtotal</b>               | <b>165,479</b>    | <b>140,000</b>    | <b>160,000</b>       | <b>160,000</b>      |
| <b>Franchise Fees</b>         |                   |                   |                      |                     |
| Electric                      | 1,095,555         | 1,101,845         | 1,101,845            | 1,101,845           |
| Natural Gas                   | 98,801            | 98,800            | 98,800               | 98,800              |
| Telecommunications            | 46,194            | 50,000            | 50,000               | 50,000              |
| Cable                         | 273,108           | 280,000           | 280,000              | 280,000             |
| Solid Waste                   | 150,000           | 200,000           | 200,000              | 200,000             |
| <b>Subtotal</b>               | <b>1,663,658</b>  | <b>1,730,645</b>  | <b>1,730,645</b>     | <b>1,730,645</b>    |
| <b>Industrial District</b>    | <b>5,208,506</b>  | <b>5,280,000</b>  | <b>5,583,516</b>     | <b>5,583,516</b>    |
| <b>Charges for Services</b>   |                   |                   |                      |                     |
| Recreation Center             | 260,117           | 498,000           | 424,000              | 424,000             |
| Outdoor Pool                  | 2,640             | 5,500             | 4,300                | 4,500               |
| Youth Athletics               | 18,200            | 35,000            | 35,000               | 35,000              |
| Youth Programs                | 9,466             | 5,000             | 5,000                | 5,000               |
| Adult Programs                | 4,779             | 16,000            | 28,000               | 25,000              |
| Aquatics Programs             | 21,287            | 35,000            | 38,000               | 38,000              |
| Park Rentals                  | 29,374            | 20,000            | 35,000               | 35,000              |
| Facility Rentals              | 7,257             | 10,000            | 10,000               | 12,000              |
| Special Events Civic          | 15,114            | 38,000            | 22,000               | 30,000              |
| Center Rentals                | 148,444           | 226,000           | 210,200              | 212,000             |
| Jasmine Hall Rentals          | 19,279            | 20,000            | 20,000               | 30,000              |
| <b>Subtotal</b>               | <b>535,957</b>    | <b>908,500</b>    | <b>831,500</b>       | <b>850,500</b>      |
| <b>Licenses &amp; Permits</b> |                   |                   |                      |                     |
| Alcohol Beverage License      | 4,712             | 4,000             | 4,000                | 4,000               |
| Donation Box License          | 450               | 400               | 400                  | 400                 |
| Wrecker License               | 2,300             | 2,300             | 2,300                | 2,300               |

# GENERAL FUND PROJECTED REVENUE

| <i>Revenues - Detail</i>              | 2020-21<br>Actual   | 2021-22<br>Budget   | 2021-22<br>Estimated | 2022-23<br>Proposed |
|---------------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Licenses &amp; Permits (Cont.)</b> |                     |                     |                      |                     |
| Health Inspections                    | 52,891              | 50,000              | 50,000               | 50,000              |
| Apartment Inspection Fee              | 85,932              | 90,000              | 90,000               | 90,000              |
| Alarm Fees                            | 69,007              | 57,000              | 57,000               | 57,000              |
| Building Permits                      | 153,878             | 200,000             | 160,000              | 160,000             |
| Electrical Permits                    | 21,995              | 25,000              | 25,000               | 25,000              |
| Plan Check Fee                        | 59,274              | 60,000              | 50,000               | 50,000              |
| Peddler Permit                        | 750                 | 600                 | 1,100                | 1,000               |
| Storm Water Permit                    | 1,305               | 1,500               | 1,000                | 1,000               |
| Sign Permits                          | 2,735               | 3,000               | 3,000                | 3,000               |
| Reinspection Fees                     | 875                 | 500                 | 800                  | 800                 |
| Credit Card Fees                      | -15,111             | -13,000             | -15,000              | -15,000             |
| <b>Subtotal</b>                       | <b>440,993</b>      | <b>481,300</b>      | <b>429,600</b>       | <b>429,500</b>      |
| <b>Fines &amp; Court Fees</b>         |                     |                     |                      |                     |
| Municipal Court Fines                 | 417,116             | 450,000             | 450,000              | 450,000             |
| Court Fees                            | 19,451              | 22,000              | 19,000               | 19,000              |
| Other Fees & Fines                    | 57,411              | 15,000              | 10,000               | 10,000              |
| <b>Subtotal</b>                       | <b>493,978</b>      | <b>487,000</b>      | <b>479,000</b>       | <b>479,000</b>      |
| <b>Intergovernmental</b>              |                     |                     |                      |                     |
| Richwood Dispatching                  | 43,000              | 57,000              | 57,000               | 57,000              |
| <b>Subtotal</b>                       | <b>43,000</b>       | <b>57,000</b>       | <b>57,000</b>        | <b>57,000</b>       |
| <b>Miscellaneous</b>                  | <b>94,032</b>       | <b>25,000</b>       | <b>64,920</b>        | <b>26,000</b>       |
| <b>Interest</b>                       | <b>3,728</b>        | <b>5,000</b>        | <b>5,000</b>         | <b>5,000</b>        |
| <b>Grants</b>                         |                     |                     |                      |                     |
| Rebuilding Texas KLJB                 | 0                   | 0                   | 0                    | 0                   |
| Drug Enforcement Admin                | 0                   | 0                   | 0                    | 0                   |
| Department of Justice Grants          | 0                   | 0                   | 0                    | 0                   |
| Hurricane Laura                       | 11,426              | 0                   | 0                    | 0                   |
| Winter Storm Uri                      | 8,238               | 0                   | 0                    | 0                   |
| LEOSE - Training                      | 3,551               | 3,500               | 3,500                | 3,500               |
| <b>Subtotal</b>                       | <b>23,215</b>       | <b>3,500</b>        | <b>3,500</b>         | <b>3,500</b>        |
| <b>Operating Transfers</b>            |                     |                     |                      |                     |
| From Economic Development             | 350,000             | 400,000             | 400,000              | 450,000             |
| From Utility Fund:                    |                     |                     |                      |                     |
| Admin. Fee - Sanitation               | 300,000             | 300,000             | 300,000              | 300,000             |
| Admin. Fee - Water/WW                 | 600,000             | 600,000             | 600,000              | 600,000             |
| <b>Subtotal</b>                       | <b>1,250,000</b>    | <b>1,300,000</b>    | <b>1,300,000</b>     | <b>1,350,000</b>    |
|                                       | <b>\$22,164,296</b> | <b>\$22,564,412</b> | <b>\$24,046,206</b>  | <b>\$24,550,427</b> |

# ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

|   |                                   |
|---|-----------------------------------|
| Assessed Valuation for 2022 as of 4-30-2022 | \$ 2,580,394,626                  |
| Gain (Loss) in Value                        | <u>222,105,374</u>                |
| Anticipated Assessed Valuation for 2023     | 2,802,500,000                     |
| Tax Rate Per \$100 Valuation                | 0.323121                          |
| Revenue from fiscal year 2023 Tax Roll      | 9,055,466                         |
| Estimated Collections                       | <u>100.96%</u>                    |
| <b>TOTAL FUNDS AVAILABLE</b>                | <b>\$ <u><u>9,142,397</u></u></b> |

## SCHEDULE OF TAX LEVY AND COLLECTION RATE

| TOTAL       |                       |             |             |                      |                          |
|-------------|-----------------------|-------------|-------------|----------------------|--------------------------|
| TAX<br>YEAR | ASSESSED<br>VALUATION | TAX<br>RATE | TAX<br>LEVY | TAX *<br>COLLECTIONS | % COLLECTIONS<br>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   | 7,691,433            | 99.764%                  |
| 2019        | 2,367,106,844         | 0.3482      | 8,242,266   | 8,215,786            | 99.679%                  |
| 2020        | 2,506,206,908         | 0.3290      | 8,245,421   | 7,816,501            | 94.798%                  |
| 2021        | * 2,580,394,626       | 0.3390      | 8,747,538   |                      |                          |
| 2022        | ** 2,802,500,000      |             |             |                      |                          |

\* Tax collections as of May31, 2022

\*\* Projected per appraisal district certificate of estimated value.

## PROPOSED DISTRIBUTION OF COLLECTED TAXES

| FUND                      | ADOPTED<br>TAX RATE<br>2021 -2022 | PROPOSED<br>TAX RATE<br>2022 -23 | PROPOSED<br>AMOUNT<br>2022 -23 | %              |
|---------------------------|-----------------------------------|----------------------------------|--------------------------------|----------------|
| General Fund              | 0.231781                          | 0.223572                         | \$6,325,766                    | 69.19%         |
| General Debt Service Fund | 0.107219                          | 0.099549                         | 2,816,631                      | 30.81%         |
| <b>TOTAL</b>              | <b>\$0.3390</b>                   | <b>0.323121</b>                  | <b>\$9,142,397</b>             | <b>100.00%</b> |



# General Government



# GENERAL FUND NON-DEPARTMENTAL - 0900

Non-Departmental includes transfers to the Special Events Fund, and year-end transfers to the General Projects and Parks Fund.

Also, there are expenditures for repairs and the operational costs for the annual holiday lights project and contributions to the Economic Development Alliance for Brazoria County.

| Budget Summary             |                  |                  |                   |                  |
|----------------------------|------------------|------------------|-------------------|------------------|
| Summary                    | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
| <b>Total Expenditures</b>  | <b>\$790,346</b> | <b>\$117,000</b> | <b>\$941,455</b>  | <b>\$198,000</b> |
| Operating Costs            | 790,346          | 87,000           | 911,455           | 158,000          |
| Transfer to Special Events | 0                | 30,000           | 30,000            | 40,000           |



# ADMINISTRATION - 1000

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.

## FY 2021-22 Accomplishments

- Completed the first 2021 Bond Project by renovating the Library flooring;
- Created policy and guidelines which helped facilitate the City's first Public Improvement District;
- Developed a policy to implement Purchasing Cards assigned to Administration as a first step;
- Found interim solution to continue recycling services;
- Improved meeting streaming equipment and service;
- Coordinated storm debris recovery and management from Hurricane Nicholas.



## FY 2022-23 Goals

- Implement City Council Goals and Objectives;
- Develop organizational standards and reporting for project management. Especially improving the internal tracking system for staff;
- Evaluate drainage and utility fee to help find maintenance and repair of City drainage infrastructure;
- Identify ways of more effectively educating and communicating the Adopted Budget to citizens.

## Expenditure Summary

| Summary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$1,564,690</b> | <b>\$1,741,360</b> | <b>\$1,631,012</b> | <b>\$1,846,718</b> |
| Salaries & Wages          | 997,883            | 1,086,400          | 1,040,273          | 1,140,100          |
| Employee Benefits         | 284,794            | 328,300            | 300,647            | 347,100            |
| Operating Expenses        | 258,353            | 296,450            | 259,882            | 340,418            |
| Operating Transfers       | 23,660             | 30,210             | 30,210             | 19,100             |

## Performance Measures

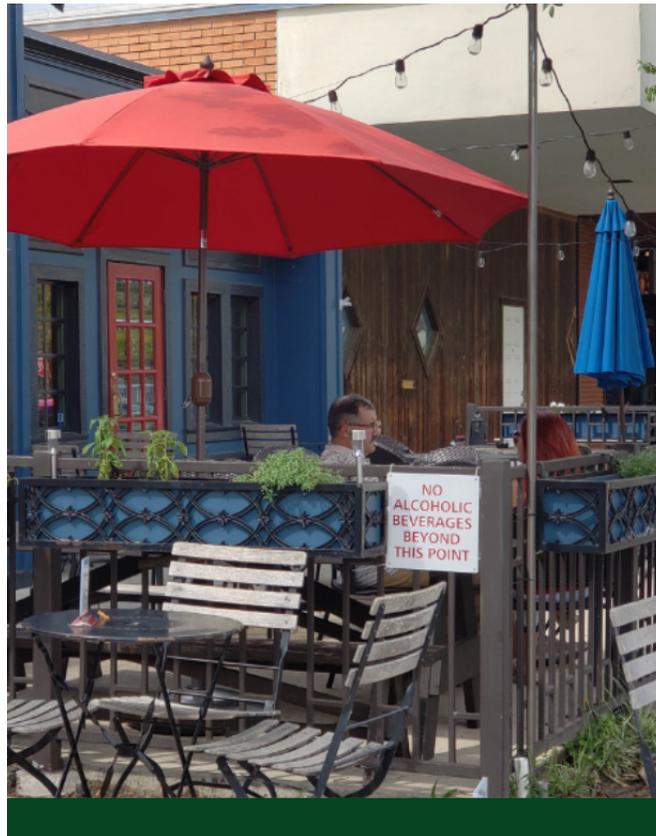
| Primary   | 2020-21 Actual | 2021-22 Budget | 2021-22 Estimated | 2022-23 Proposed |
|---|----------------|----------------|-------------------|------------------|
| Visits ( <a href="http://www.lakejackson-tx.gov">www.lakejackson-tx.gov</a> ) |                | 300,000        |                   |                  |
| Receive GFOA Annual Budget Award  | 29th Year      | 30th Year      | 30th Year         | 31st Year        |

# ELECTIONS - 1 200

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.

| <b>Expenditure Summary</b> |                 |                 |                   |                  |
|----------------------------|-----------------|-----------------|-------------------|------------------|
| Primary                    | 2020-21 Actual  | 2021-22 Budget  | 2021-22 Estimated | 2022-23 Proposed |
| <b>Total Expenditures</b>  | <b>\$34,537</b> | <b>\$15,500</b> | <b>\$10,000</b>   | <b>\$15,500</b>  |
| Operating Expenses         | 34,537          | 15,500          | 10,000            | 15,500           |

| <b>Performance Measures</b>   |                  |                  |                    |                  |
|-------------------------------|------------------|------------------|--------------------|------------------|
| Primary                       | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
| Number of Registered Voters   | 17,831           | 17,500           |                    |                  |
| Voter Turn Out (May Election) |                  | 1,669            |                    |                  |
| Number of Elections Held      | 1                | 1                | 1                  | 1                |





# Legal



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 2021-22 Accomplishments

- Continued to work with the Engineering and Public Works departments to re-write of the Lake Jackson Development Manual and Ch. 90 Subdivisions to eliminate conflicts and duplication;
- Supervised outside counsel on three cases in which the city is a defendant;
- Made a presentation at the International Municipal Lawyers Association annual conference;

## FY 2022-23 Goals

- Consolidate all code enforcement regulations into one chapter of the Code of Ordinances;
- Attend two in-person conferences.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$225,026</b> | <b>\$277,960</b> | <b>\$267,051</b>  | <b>\$294,760</b> |
| Salaries & Wages          | 167,896          | 212,100          | 203,590           | 225,400          |
| Employee Benefits         | 39,686           | 40,500           | 38,018            | 43,100           |
| Operating Expenses        | 16,644           | 25,360           | 25,443            | 26,260           |
| Operating Transfers       | 800              | 0                | 0                 | 0                |





# Finance



# FINANCE - 1400

The Finance 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 2021-22 Accomplishments

- Received Certificate of Excellence in Financial Reporting for the 2020 annual report;
- Provided documentation and support for Cares Act Grant funding;
- Hired a well-qualified individual for vacant Accountant I position;
- Coordinated installation of a new security camera system at the Service Center;
- Assisted with quality control for records scanning project by reviewing and importing scanned data into our archiving software (Questys);
- Assisted departments in moving data reports from Query to Analytics and created many new departmental data reports;
- Provided 24-hour support for EOC during activation;
- Enhanced our remote access and e-commerce capabilities during COVID pandemic.

## FY 2022-23 Goals

- Obtain the Certificate of Excellence in Financial Reporting award for the City's Annual Report;
- Work with the bond rating agencies to maintain or improve the City's outstanding bond rating;
- Provide data and documentation assistance for Recovery Act funding;
- Coordinate the upgrade of the audio video system in Municipal Court;
- Implement major network upgrades;
- Replace City Administration and Police Department firewalls;
- Install a backup internet circuit;
- Replace Police Department network server virtualization hardware with added redundancy for disaster recovery and add network equipment and configuration changes to comply with CJIS (Criminal Justice Information Systems) Audit requirements;
- Upgrade the City Administration network exchange server and other server operating systems, network switches, and replace the phone system at the Service Center with a Voice over IP system that will save money by using the City Hall phone circuits.

## Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$1,223,139</b> | <b>\$1,424,095</b> | <b>\$1,338,127</b> | <b>\$1,453,385</b> |
| Salaries & Wages          | 691,772            | 778,800            | 726,110            | 803,400            |
| Employee Benefits         | 219,764            | 255,500            | 230,232            | 266,100            |
| Operating Expenses        | 269,858            | 331,050            | 323,040            | 325,140            |
| Operating Transfers       | 41,745             | 58,745             | 58,745             | 58,745             |

## Performance Measures

| Primary  | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|--|------------------|------------------|--------------------|------------------|
| Standard & Poor G.O. Bond Rating                           | AA+              | AA+              | AA+                | AA+              |
| S & P Revenue Bond Rating                                  | AA               | AA               | AA                 | AA               |
| Moody's Bond Rating  | Aa1              | Aaa              | Aa1                | Aa1              |
| Moody's Revenue Bond Rating                                | Aa2              | Aa2              | Aa2                | Aa1              |
| Monthly Reports Distributed Within 15 Days of End of Month | 67%              | 83%              | 83%                | 100%             |
| Obtain Certificate in Excellence in Financial Reporting    | 28th Year        | 29th Year        | 29th Year          | 30th Year        |

# MUNICIPAL COURT - 1100

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

## FY 2021-22 Accomplishments

- In the 2021 87th Legislative Session there were no changes to the court costs. However, Municipal Courts are now required to collect fingerprints for non-arrest of Assault/Family violence in which we worked closely with the Police Department to establish procedures. No other significant changes occurred during this legislative session for Municipal Courts;
- A contract was signed with AVI SPL, however, replacing and updating the audio/visual court equipment has been held up due to shipment delays.

## FY 2022-23 Goals

- The number of cases stored in the Naviline Case Management and Questys Records Management systems have increased so Municipal Court will begin purging cases that have been closed for 5 years or more;
- Replace or update court equipment including the video system, projector, defense and prosecution table wiring.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$430,427</b> | <b>\$458,185</b> | <b>\$448,096</b>  | <b>\$499,960</b> |
| Salaries & Wages          | 264,528          | 274,700          | 267,125           | 300,500          |
| Employee Benefits         | 75,530           | 81,300           | 72,970            | 87,600           |
| Operating Expenses        | 66,409           | 78,225           | 84,041            | 89,595           |
| Operating Transfers       | 23,960           | 23,960           | 23,960            | 22,265           |

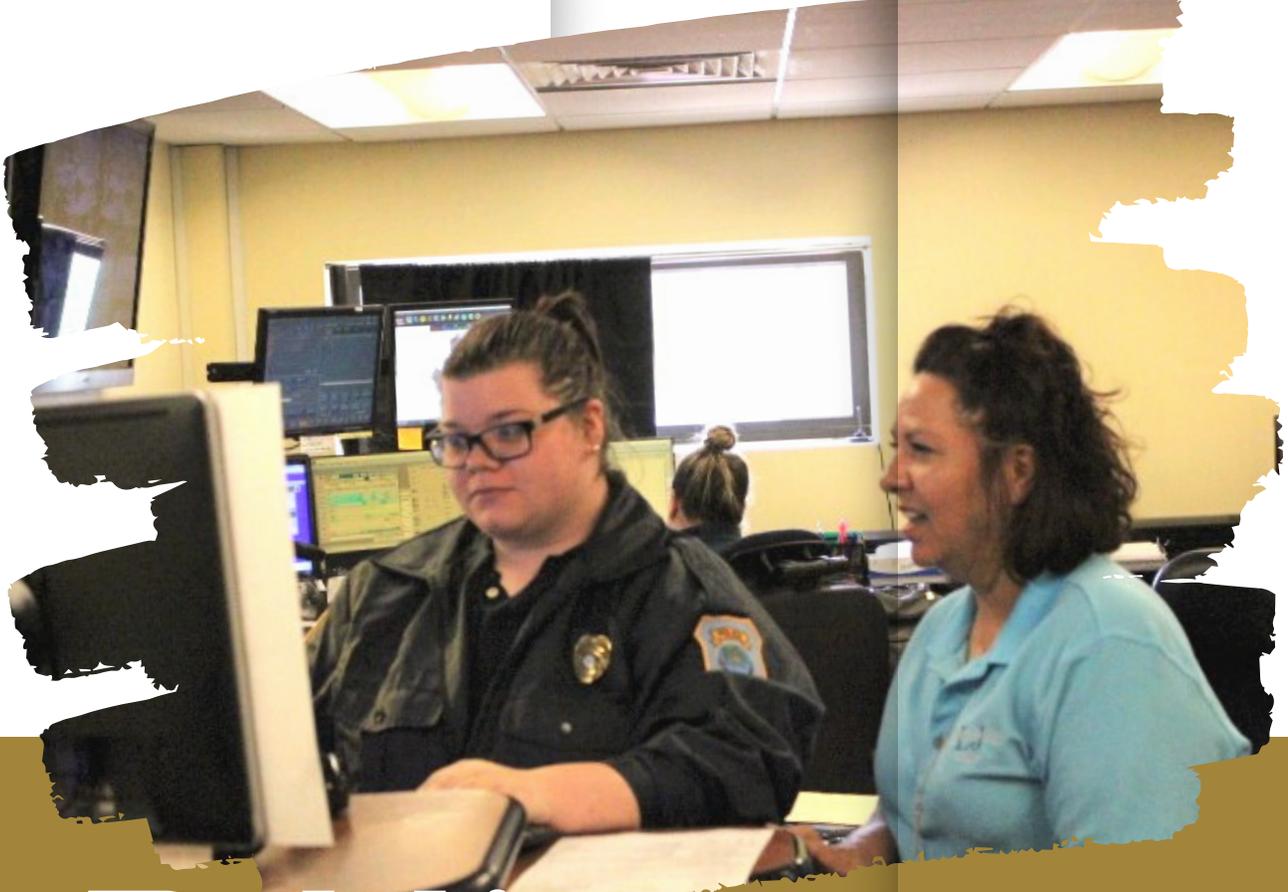
## Performance Measures

| Primary                                     | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|---|------------------|------------------|--------------------|------------------|
| New Cases Filed                             | 3,741            | 6,500            | 4,123              | 4,125            |
| Failure to Appear Charges Filed             | 533              | 600              | 550                | 550              |
| Convicted Dispositions: No Court Appearance | 1,136            | 1,750            | 1,247              | 1,250            |
| Convicted Dispositions: Court Appearance    | 1,018            | 1,300            | 1,102              | 1,110            |
| Warrants Issued                             | 2,892            | 3,160            | 2,639              | 2,640            |
| Amount Collected by Collection Agency       | 387,618          | 350,000          | 381,852            | 370,000          |





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# Public Safety



# POLICE - 2200

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 2021-22 Accomplishments

- Staff was full or nearly full in the last quarter but overtime remained the same;
- Additions were made to crossing guard equipment;
- Uninterrupted power supply was replaced/ upgraded;
- Narcotics Officer separated from the Task force during 2022 but maintained case goal;
- In 2022 the department obtained contract training provider status;
- Approval for License Plate Recognition (LPR) system FLOCK was obtained and work is in progress to implement 5 camera stations;
- Successfully negotiated New Richwood dispatch service contract which took effect on October 1, 2021.

## FY 2022-23 Goals

- Implement the FLOCK cameras at determined locations;
- Investigate at least 45 Narcotic / Vice cases in Lake Jackson with Narcotic Officers;
- Review and update 2 sections of the PD policy;
- Remodel office space to accommodate new judges chambers;
- Obtain and begin implementation of new RMS Enterprise System;
- Remodel and Update Training Room.



## Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$5,976,865</b> | <b>\$6,938,795</b> | <b>\$6,519,474</b> | <b>\$7,548,662</b> |
| Salaries & Wages          | 3,459,162          | 4,302,900          | 3,995,598          | 4,656,900          |
| Employee Benefits         | 1,321,508          | 1,460,300          | 1,260,244          | 1,592,100          |
| Operating Expenses        | 728,890            | 787,430            | 875,467            | 926,442            |
| Operating Transfers       | 467,305            | 388,165            | 388,165            | 373,220            |

## Performance Measures

| Measure  | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|--|----------------|----------------|-------------------|----------------|
| Average Response Time to Priority P Calls (minutes)    | 05:00          | 04:55          | 04:55             | 04:55          |
| Unit Reaction Time to Priority P Calls (minutes)       | 04:05          | 04:25          | 04:10             | 04:20          |
| Total Traffic Contacts                                 | 13,017         | 15,000         | 15,000            | 16,000         |
| Percentage of Burglary Cases Solved                    | 50%            | 35%            | 40%               | 40%            |
| Conduct Narcotics Enforcement Focusing in Lake Jackson | 53             | 40             | 50                | 45             |
| Maintain High Number of In-Service or Training Hours   | 6,200          | 9,000          | 9,000             | 9,000          |

# ANIMAL CONTROL - 2500

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

## FY 2021-22 Accomplishments

- Staff has been full for the entire fiscal year;
- Public Events were not re-established for FY 22, but we did use the trailer to assist Shelter during Parvo outbreak;
- Budget did not allow purchase of trailer decals (carried over;)
- ACO and PD have taken a big part in new facility design.

## FY 2022-23 Goals

- Work with design and construction companies to facilitate construction of new building;
- Assist with creating Animal Control Board and procedures for Animal Control facility;
- Establish and Install Animal Control Management Position.



## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$457,470</b> | <b>\$478,850</b> | <b>\$456,666</b>  | <b>\$795,676</b> |
| Salaries & Wages          | 108,838          | 109,600          | 105,547           | 350,023          |
| Employee Benefits         | 45,322           | 51,500           | 40,665            | 129,500          |
| Operating Expenses        | 287,410          | 295,850          | 288,554           | 294,253          |
| Operating Transfers       | 15,900           | 21,900           | 21,900            | 21,900           |

## Performance Measures

| Primary                              | 2020-21 Actual | 2021-22 Estimated | 2021-22 Target | 2022-23 Target |
|--------------------------------------|----------------|-------------------|----------------|----------------|
| Total Animals Collected              | 409            | 500               | 600            | 600            |
| Animal Bites Reported                | 52             | 50                | 60             | 50             |
| Citations & Warnings Issued          | 119            | 120               | 100            | 120            |
| Average Animal Intake Time (Minutes) | 30             | 30                | 30             | 30             |

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 (3) part time contract Fire Inspectors. The City's Volunteer Fire Department (LJVFD) 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 (27) volunteers.

### FY 2021-22 Accomplishments

- Completed 456 fire and life safety inspections and 60 fire safety education classes;
- Conducted 15 fire investigations;
- Conducted 35 firestop extinguishing device installations for individuals in need and churches to enhance residential fire safety protocols;
- As of March 31, 2022, LJVFD is on pace to respond to approximately 524 emergency calls and

### FY 2022-23 Goals

- Partner with the Lake Jackson Fire Department, Lake Jackson EMS and B.I.S.D. to present the "After the Fire" presentation to all graduating seniors in B.I.S.D.;
- Conduct the "Remembering When" program for citizens in nursing homes and senior apartments;
- Conduct 450 fire and life safety inspections, 60 public fire education classes, and attend 240 hours of advanced level training;
- Install 20 FireStop extinguishing devices for individuals in need, and work with churches, etc. to enhance safety;
- LJVFD will maintain 40 volunteers and have an average response time of 7 minutes.

### Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$1,118,800</b> | <b>\$1,431,745</b> | <b>\$1,420,017</b> | <b>\$1,527,229</b> |
| Salaries & Wages          | 158,082            | 168,800            | 158,952            | 181,700            |
| Employee Benefits         | 75,024             | 113,700            | 117,808            | 128,200            |
| Operating Expenses        | 517,259            | 595,965            | 589,977            | 656,099            |
| Operating Transfers       | 368,435            | 553,280            | 553,280            | 561,230            |

### Performance Measures

| Primary                                       | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|---|----------------|----------------|-------------------|----------------|
| Total Volunteer Members                       | 32             | 40             | 35                | 40             |
| Average Response time on Fire Calls (minutes) | 05:14          | 07:00          | 04:25             | 07:00          |
| Fire Safety Inspections                       | 456            | 450            | 450               | 450            |
| Public Fire Safety Education Classes          | 60             | 60             | 60                | 60             |
| Annual Training Hours (FMO)                   | 240            | 200            | 240               | 200            |
| Annual Training Hours (VFD)                   | N/A            | N/A            | N/A               | 1,400          |

# EMS - 2400

The EMS Department is contracted to provide Emergency Medical Services for the City of Lake Jackson. Lake Jackson EMS Inc. is a 501c3, not-for-profit, organization that operates utilizing full-time and part-time paid personnel. EMS is responsible for staffing City provided ambulances. EMS continues to support the city and public safety operations to ensure an enhanced quality of life for the residents.

## FY 2021-22 Accomplishments

- When plans to develop the American Heart Association basic and advanced life support courses stalled because of the pandemic, EMS implemented a plan to include COVID-19 personal protective equipment training to police patrol and investigations personnel;
- Partnered with CHI St. Luke’s Brazosport and Sweeny Community Hospital to provide in-home influenza vaccinations to the community;
- Provided active shooter first-aid training for BISSD police, Stop-the-Bleed training for the Lake Jackson patrol officers and Citizens Police Academy. EMS also performed multiple state deployments for the Texas Emergency Medical Task Force.

## FY 2022-23 Goals

- Continue to offer CPR, First Aid, and advanced cardiac life support courses to laypersons and healthcare personnel city-wide;
- Partner with the police and fire departments to coordinate emergency preparation and response efforts for the Fourth of July and Festival of Lights festivities.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$726,367</b> | <b>\$661,080</b> | <b>\$688,706</b>  | <b>\$664,860</b> |
| Operating Expenses        | 494,287          | 433,000          | 460,626           | 534,885          |
| Operating Transfers       | 232,080          | 228,080          | 228,080           | 129,975          |

## Performance Measures

| Primary  | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|--|----------------|----------------|-------------------|----------------|
| Number of Ambulance Calls                            | 4,966          | 5,100          | 4,900             | 5,100          |
| Average Chute Time (Minutes)                         | 01:03          | N/A            | 01:05             | 01:10          |
| Average Response Time (Minutes)                      | 05:33          | 05:35          | 05:29             | 05:35          |
| At Patient to 12-Lead ECG Time (Minutes)             | 06:41          | N/A            | 05:00             | 05:30          |
| Patient Transport Refusal %                          | 14%            | N/A            | 13%               | 14%            |
| Number of Public Education Outreach & Special Events | 30             | 60             | 40                | 40             |
| Percentage of Billings Collected                     | 38%            | 38%            | 39%               | 39%            |





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# Engineering



# ENGINEERING - 1500

The Engineering Department provides general engineering services for all municipal operations 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 2021-22 Accomplishments

- Began year one construction and project management of the Downtown Revitalization project including canopy removal and replacement completion;
- Provided guidance and direction for the Lift Station Basin 1 consultant system assessment report for project development design scope;
- Engaged B&L for construction design plans for Shady Oaks Street Improvement project for August delivery;
- Provided guidance and direction for Gas station overhead tank facility for consultant project design engagement of PGAL;
- Assisted on animal shelter design and construction plan development for an August delivery;
- Continued research for Shy Pond Outfall Rehabilitation project rehab options after bid cost overrun budget;
- Reviewed and completed construction plans for Beechwood Chlorine Building project and process bid for a July start;
- Inspected offsite infrastructure installation for The Residences at Lakewood Manor Redevelopment;
- Constructed and project managed the Azalea Street Extension.

## FY 2022-23 Goals

- Complete year one construction and project management of the Downtown Revitalization project;
- Review LS #1 basin system evaluation report and approve scope for project improvement design contract;
- Review and complete construction plans for Shady Oaks Street Improvement project and bid for a November start;
- Review construction plans for Gas station overhead tank facility and process bids for construction project;
- Review construction plans of animal shelter design and construction plan and process bid documentation for construction project;
- Continue discussion for potential HDPE option project with installer contractor under buy board conditions for Shy Pond outfall rehab;
- Assist or engage consultant in preparation of plans for public works \$1 M panel replacement project;
- Assist on the water system chlorination mixer projects.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$590,903</b> | <b>\$616,570</b> | <b>\$599,723</b>  | <b>\$670,141</b> |
| Salaries & Wages          | 382,260          | 410,800          | 401,914           | 440,100          |
| Employee Benefits         | 107,279          | 113,200          | 105,773           | 122,700          |
| Operating Expenses        | 87,629           | 73,985           | 73,451            | 88,271           |
| Operating Transfers       | 13,735           | 18,585           | 18,585            | 19,070           |

## Performance Measures

| Primary  | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|--|------------------|------------------|--------------------|------------------|
| City Projects Completed by Estimated Date                |                  | 8                | 11                 | 17               |
| City Projects Completed within 10% of Bid Est            |                  | 8                | 11                 | 17               |
| Number of res/apt projects reviewed and facilitated      |                  | 9                | 4                  | 3                |
| Number of commercial project reviewed and facilitated    |                  | 15               | 11                 | 5                |
| Number of public works projects reviewed and facilitated |                  | 4                | 10                 | 7                |



# Public Works



# STREETS - 2800

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 2021-22 Accomplishments

- All work orders were completed within a day of assignment;
- Installed a new POD system at Oak Dr and OCD to maintain this location easier and extend the detection field of the light;
- Assisted other departments throughout the year.

## FY 2022-23 Goals

- Address the qualified labor shortage;
- Reimplement the Thermal Street & Panel Replacement programs;
- Reimplement the Street Joint Maintenance program.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed   |
|---------------------------|------------------|------------------|-------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$729,433</b> | <b>\$940,187</b> | <b>\$820,265</b>  | <b>\$1,101,168</b> |
| Salaries & Wages          | 218,122          | 282,700          | 231,724           | 308,500            |
| Employee Benefits         | 89,868           | 118,800          | 88,820            | 129,900            |
| Operating Expenses        | 316,703          | 491,887          | 452,921           | 625,623            |
| Operating Transfers       | 104,740          | 46,800           | 46,800            | 37,145             |

## Performance Measures

| Primary                        | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|--------------------------------|------------------|------------------|--------------------|------------------|
| Signs fabricated and installed | 231              | 250              | 166                | 200              |
| Cubic yards of street debris   | 566              | 800              | 800                | 550              |
| Street patching (hrs.)         | 453              | 600              | 712                | 656              |

# DRAINAGE - 2900

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 2021-22 Accomplishments

- Borrowed retired zero-turn mowers from the Parks Department to streamline mowing and weeding along the City ditches. The department now hopes to acquire its own mowers;
- Completed the first round of mowing for this year. The project took six weeks to finish because of downed manpower;
- Collected actual completion time data and then revised the ditch mowing routes. These projects allowed the department to create schedules that use crews and short-term contractors more efficiently.

## FY 2022-23 Goals

- Address the qualified labor shortage;
- Regrade 10% of city ditches;
- Clean and clear 10% of city culverts.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed   |
|---------------------------|------------------|------------------|-------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$594,947</b> | <b>\$959,525</b> | <b>\$790,683</b>  | <b>\$1,035,541</b> |
| Salaries & Wages          | 303,520          | 499,700          | 406,505           | 527,300            |
| Employee Benefits         | 138,125          | 239,100          | 156,024           | 254,800            |
| Operating Expenses        | 107,887          | 155,900          | 163,329           | 199,056            |
| Operating Transfers       | 45,415           | 64,825           | 64,825            | 54,385             |

## Performance Measures

| Primary                               | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|---------------------------------------|------------------|------------------|--------------------|------------------|
| Open Drainways Mowing (hours)         | \$6,726.00       | \$12,000         | \$6,691            | \$7,500          |
| Times Major Ditches Mowed             | 5                | 5                | 5                  | 5                |
| Drainage Improvements (contract \$)   | \$0              | \$70,000         | \$70,000           | \$100,000        |
| Culverts and inlets cleaned of debris | 853              | 500              | 546                | 550              |
| Number of special projects completed  | 96               | 150              | 101                | 100              |
| Drainage maintenance projects (hours) | 2,330            | 3,000            | 2,186              | 2500             |

# CODE ENFORCEMENT / INSPECTIONS - 3300

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 meet 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 areas.

## FY 2021-22 Accomplishments

- Implemented a paperless permitting process that allows customers to apply online through the City's website;
- Staff increased use of infield tools and reporting to reduce reliance on paper forms;
- Saw increased use of Backflow Protection reporting using online systems to protect public health and maintain compliance;
- Restaurant and food establishment grease interceptor reporting is now tracked online through Vepo;
- Mitigated three dangerous buildings by demolition or repair;
- Permit Tech certification for secretaries. 100% certifications for all building permit and building inspections staff.

## FY 2022-23 Goals

- Complete Integration of electronic plan review across all departments to increase collaboration with engineering, utilities, and the Fire Marshals' office;
- Bring six buildings to the Dangerous Structures Determination Board for mitigation to improve neighborhoods;
- Partner with the local school system career days about the opportunities in culinary, construction management and municipal careers;
- Increase the issuance of citations to reduce the number of noncompliant properties and improve the neighborhoods they reside in.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Target   | 2021-22 Estimated | 2022-23 Target   |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$628,042</b> | <b>\$661,745</b> | <b>\$635,424</b>  | <b>\$727,177</b> |
| Salaries & Wages          | 418,375          | 425,000          | 413,150           | 461,600          |
| Employee Benefits         | 145,134          | 151,050          | 140,074           | 165,800          |
| Operating Expenses        | 48,958           | 58,695           | 55,200            | 71,772           |
| Operating Transfers       | 15,575           | 27,000           | 27,000            | 28,005           |

## Performance Measures

| Primary  | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|--|------------------|------------------|--------------------|------------------|
| Residential Applications & Plans Processed within 5 Workdays |                  | 90%              | 90%                | 90%              |
| Commercial Applications & Plans Processed within 15 Workdays |                  | 90%              | 90%                | 90%              |
| Inspections Made within 1 Workday of notification            |                  | 100%             | 100%               | 100%             |
| Compliance with Code Enforcement Actions within 30 Days      |                  | 95%              | 95%                | 95%              |
| Respond to Citizen Requests within 3 days of Receipt         |                  | 95%              | 98%                | 96%              |

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, Compressed Natural Gas (CNG) compressor 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 including fuel and CNG services.

### FY 2021-22 Accomplishments

- The CNG Compressor Replacement project is complete. The new compressor fills the trucks in half the time of the two existing compressors, which remain in operation;
- Phase I and II of the Service Center Camera System installation are complete;
- Phase II of the paint project is 80 percent complete. Only the welding shop needs to be painted.

### FY 2022-23 Goals

- Continue to ensure all employees receive all available training to expand fleet maintenance capabilities;
- Phase 1 of a two-stage project to install two above ground fuel tanks will begin in FY 21-22. Phase 2 will be to remove the existing underground tank, which will likely be done in FY 22-23;
- Continue to educate departments and divisions about the importance of fleet appearance and how it affects the longevity of the vehicles.

### Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$766,454</b> | <b>\$841,760</b> | <b>\$814,108</b>  | <b>\$927,624</b> |
| Salaries & Wages          | 395,728          | 435,300          | 415,287           | 465,900          |
| Employee Benefits         | 144,938          | 159,700          | 148,942           | 178,700          |
| Operating Expenses        | 184,118          | 190,600          | 193,719           | 206,909          |
| Operating Transfers       | 41,670           | 56,160           | 56,160            | 76,115           |

### Performance Measures

| Primary                              | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|--------------------------------------|------------------|------------------|--------------------|------------------|
| Preventative Maintenance Services    | 1,260            | 1,650            | 1,200              | 1,250            |
| Equipment Repairs                    | 1,771            | 1,500            | 1,500              | 1,400            |
| Mechanic Productivity level          | 78%              | 80%              | 80%                | 80%              |
| In House Repairs other than warranty | 90%              | 75%              | 85%                | 85%              |



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# Parks & Recreation



# PARKS - 3500

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 2021-22 Accomplishments

- Constructed and opened new poured in place skatepark at MacLean Park (behind the Recreation Center)
- Resurfaced the tennis courts at Garland Park and installed new ADA sidewalk to the courts
- Replaced Pecan Park playground equipment with new structure which includes a solid surface fall protection and access path that connects the playground to the sidewalk
- Developed plans for the Pee Wee Concession Stand/Restroom facility and Dunbar Park Pavilion Restroom facility and began construction on new facilities which will be completed February 2023
- Installed concrete glow path on City easement to connect Strawberry Drive and Timbercreek Drive to connect the north and south side of Timbercreek neighborhood
- Developed plans for new playground equipment and to relocate the current playground site on Lake Road to Timbercreek Drive. The new equipment will include a solid surface fall protection and access path that connects the playground to the sidewalk which will be installed by December 2023.

## FY 2022-23 Goals

- Develop and submit grant application to TPWD Recreational Trails Grant for Timbercreek Nature Trail;
- Replace the Jasmine Park, Garland Park, and Fireman's Park playgrounds that include a solid surface fall protection and ADA path to connect the playground to the sidewalk;
- Resurface the parking lots at the Wilderness Park, Pee Wee Baseball (Madge Griffith Park) and resurface the Monica Brown Trail;
- Replace fencing at Suggs Baseball Park on Suggs and Bartek baseball fields;
- Develop plans for new restroom facilities for Garland and Junior Service League Parks.

## Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$1,427,762</b> | <b>\$1,580,470</b> | <b>\$1,512,425</b> | <b>\$1,671,784</b> |
| Salaries & Wages          | 532,466            | 618,100            | 557,803            | 634,300            |
| Employee Benefits         | 201,546            | 244,600            | 191,717            | 259,200            |
| Operating Expenses        | 644,330            | 664,575            | 709,710            | 732,064            |
| Operating Transfers       | 49,420             | 53,195             | 53,195             | 46,220             |

## Performance Measures

| Primary                             | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|-------------------------------------|------------------|------------------|--------------------|------------------|
| Hazardous Trees Removed             | 28               | 40               | 21                 | 40               |
| Acres of Parks per 1,000 Population | 60.35            | 60.35            | 60.35              | 60.35            |
| Number of Trees Planted             | 5                | 150              | 300                | 200              |

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 2021-22 Accomplishments

- Expanded programming by relaunching the Youth Advisory Commission and expanding our youth educational programming (EX: Babysitters Training w/CPR & Wilderness and Remote First Aid Training);
- Replaced the Recreation Center flat-roof, Natatorium Roof, and metal roof over front section of facility;
- Replaced 75% of the Recreation Center flooring throughout the facility;
- Replaced UV systems for the Lap Pool and Leisure Pool at the Recreation Center;
- Renovated the front Racquetball Court into a TeenZone game room to provide additional activities for youth.

## FY 2022-23 Goals

- Renovate former KidZone room into a Party Room to provide a larger area for party rentals and additional space to host more youth programs;
- Develop a detailed Recreation Program Plan for the Department to assist with providing quality recreation opportunities;
- Expand (non-sport) recreational programming for all ages;
- Replace original plumbing in the Natatorium pump room;
- Replaster the Leisure Pool in the Natatorium;
- Replace aging dehumidification system for the Recreation Center Natatorium;
- Re-establish the Recreation Marketing Plan to increase program/event registration and park and facility rentals. This will be accomplished by:
  - Update web pages to draw more traffic;
  - Revamp the Fun Illustrated;
  - Develop and email a Quarterly Newsletter.

## Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$2,172,478</b> | <b>\$2,438,705</b> | <b>\$2,311,535</b> | <b>\$2,524,374</b> |
| Salaries & Wages          | 1,044,319          | 1,195,300          | 1,058,385          | 1,198,000          |
| Employee Benefits         | 301,140            | 342,400            | 277,519            | 356,200            |
| Operating Expenses        | 802,224            | 840,745            | 890,204            | 909,914            |
| Capital Outlay            | 0                  | 35,000             | 60,167             | 35,000             |
| Operating Transfers       | 24,795             | 25,260             | 25,260             | 25,260             |

## Performance Measures

| Primary                      | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|------------------------------|------------------|--------------------|------------------|
| Recreation Center Attendance | 175,000          | 175,000            | 175,000          |
| Recreation Center Membership | 6,000            | 7,500              | 7,500            |
| Adult Programs Offered       | 2,000            | 2,568              | 2,500            |
| Youth Programs Offered       | 350              | 417                | 400              |
| Special Events Offered       | 27               | 28                 | 27               |

# CIVIC CENTER - 4500

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, decorative fountain, and that provides a pleasant, enjoyable, attractive atmosphere for special events. The Center also provides space for Lake Jackson Senior Citizens.

## FY 2021-22 Accomplishments

- Successfully brought facility rentals to the same level as before COVID-19 by creating a marketing plan that included developing new events such as a bridal show and expos, created a Civic Center Instagram account, redesigned their webpage and installing a digital marquee in front of the Civic Center;
- Developed and expanded the number of seniors programs and community events offered.

## FY 2022-23 Goals

- Revamp Special Events offered and develop new events for the citizens of Lake Jackson.
- Implement new rental fee and usage policies for the Civic Center and Jasmine Hall in an effort to maintain the excellent facilities and services the users have come to expect;
- Expand the programs and events offered to Seniors.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Target   | 2021-22 Estimated | 2022-23 Target   |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$569,036</b> | <b>\$648,540</b> | <b>\$627,634</b>  | <b>\$700,938</b> |
| Salaries & Wages          | 210,675          | 216,800          | 203,129           | 232,800          |
| Employee Benefits         | 82,988           | 88,700           | 66,162            | 93,400           |
| Operating Expenses        | 269,283          | 328,350          | 343,653           | 360,048          |
| Operating Transfers       | 6,090            | 14,690           | 14,690            | 14,690           |

## Civic Center Performance Measures

| Primary                               | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|---------------------------------------|------------------|------------------|--------------------|------------------|
| Number of Civic Center Rentals        | N/A              | N/A              | 800                | 800              |
| Number of Jasmine Hall Rentals        | N/A              | N/A              | 200                | 200              |
| Number of South Parking Place Rentals | N/A              | N/A              | 20                 | 20               |
| Special Events Offered                | N/A              | N/A              | N/A                | 12               |
| Senior Programs Offered               | N/A              | N/A              | N/A                | 218              |





# Miscellaneous



# KLJB - 3900

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 2021-22 Accomplishments

- Received the following awards/certifications:
  - Keep America Beautiful President's Circle
  - Keep Texas Beautiful Sustained Award of Excellence
  - Keep Texas Beautiful Gold Star Affiliate
- Xeriscape Park certified as a Monarch Waystation via Monarch Watch;
- Relaunch of KLJB's Adopt-A-Spot Program;
- Implemented KLJB Work Days, mainly concentrating on Downtown cleanups;
- Renewed key partnerships with Texas Gulf Bank, the Lake Jackson Library, and civic groups including the Brazosport Rotary and Brazosport Breakfast Lions Club.

## FY 2022-23 Goals

- Maintain all state and national membership levels;
- Certify another city site as a Monarch Waystation;
- Increase reach and partnerships of Adopt-A-Spot;
- Increase children's environmental educational programs and opportunities with organizations such as the Lake Jackson Library;
- Research and potentially implement Tree City USA designation;
- Research and potentially implement additional special item recycling programs.

| Expenditure Summary       |                 |                 |                   |                  |
|---------------------------|-----------------|-----------------|-------------------|------------------|
| Primary                   | 2020-21 Actual  | 2021-22 Budget  | 2021-22 Estimated | 2022-23 Proposed |
| <b>Total Expenditures</b> | <b>\$10,774</b> | <b>\$50,000</b> | <b>\$50,900</b>   | <b>\$50,000</b>  |
| Operating Expenses        | 10,774          | 50,000          | 50,900            | 50,000           |

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.

### Major Budget Changes

- \$35,000 reallocated from the McNaughton® Lease subscription program (discontinued by the County) to the Building line item.

### Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$140,636</b> | <b>\$157,420</b> | <b>\$168,773</b>  | <b>\$166,616</b> |
| Salaries & Wages          | 20,186           | 21,000           | 21,480            | 22,000           |
| Employee Benefits         | 8,383            | 8,800            | 8,115             | 9,500            |
| Operating Expenses        | 112,067          | 127,620          | 139,178           | 135,116          |

# MUSEUM - 4300

---

The Lake Jackson Museum Board and the Lake Jackson Historical Association aim to provide education relative to the history and culture of this area 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.

| <b>Expenditure Summary</b> |                 |                 |                   |                  |
|----------------------------|-----------------|-----------------|-------------------|------------------|
| Primary                    | 2020-21 Actual  | 2021-22 Budget  | 2021-22 Estimated | 2022-23 Proposed |
| <b>Total Expenditures</b>  | <b>\$71,479</b> | <b>\$71,920</b> | <b>\$69,390</b>   | <b>\$77,314</b>  |
| Operating Expenses         | 71,479          | 71,920          | 69,390            | 77,314           |

# YOUTH ADVISORY COMMISSION - 4400

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 2021-22 Accomplishments

- Due to the Covid-19 Pandemic and staff turnover all YAC activities and meetings were suspended through the 2020-2021 and 2021-2022 Fiscal Year. It will relaunch in the Fall 2022;
- With the reorganization and the newly hired Recreation Coordinator - Marketing & Youth Recreation Program, Parks & Recreation has set goals for the relaunch of the Youth Advisory Commission (YAC);
- During the downtime the new Recreation Coordinator restructured the YAC Program to encourage more youth involvement.

## FY 2022-23 Goals

- Recruit volunteers with a wide variety of ages. The long-term goal is to develop a Senior Leadership;
- Group of high schoolers that will mentor the more junior members;
- Continue the volunteer work that YAC has traditionally been involved in. This includes programs such as Military Moms, KLJB and Festival of Lights;
- Engage the group with youth and teen programs;
- Working directly with the Marketing and Youth Program Coordinator, the goal is to expand program;
- offerings for youth (non-sport related). The department will use FY 22-23 to relaunch/revamp YAC. It will be a growing and learning year with conservative expectations.

## Expenditure Summary

| Primary                   | 2020-21 Actual | 2021-22 Budget  | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|----------------|-----------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$100</b>   | <b>\$16,000</b> | <b>\$3,500</b>    | <b>\$16,000</b>  |
| Operating Expenses        | 100            | 16,000          | 3,500             | 16,000           |

# SENIOR ACTIVITY PLANNING COMMITTEE - 4600

The Lake Jackson Senior Activity Planning Committee 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.

## FY 2021-22 Accomplishments

- The Senior Commission was replaced with the informal and inclusive Senior Programs in FY 2021-22;
- Planning was transferred from the volunteer group to a professional Civic Center staff member FY 2021-22. The new staff member serves as the Recreation Coordinator – Senior & Adult Programming;
- Expanded the recreation program offerings for the Senior or “Active Adult” population which allowed for more participation from all who wish to volunteer, brainstorm ideas, or just give feedback to the staff;
- This new programming model launched in the summer 2021 and has continued to expand with a new dedicated “Active Adult” section in the bi-annual program guide, the “Fun Illustrated;”
- Renamed activities/programs as the “Funtimers” to create a brand for “Active Adult” programming.

## FY 2022-23 Goals

- Expand the variety and number of “Funtimers” activities for this population;
- Offer free activities like BINGO, Senior Fest, and informational seminars.

## Expenditure Summary

| Primary                   | 2020-21 Actual | 2021-22 Budget  | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|----------------|-----------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$7,439</b> | <b>\$37,000</b> | <b>\$36,000</b>   | <b>\$37,000</b>  |
| Salaries & Wages          | 58             | 4,000           | 9,000             | 9,400            |
| Employee Benefits         | 3              | 0               | 0                 | 600              |
| Operating Expenses        | 7,378          | 33,000          | 27,000            | 27,000           |



it! (Rah, Rah, Rah!)  
(Rah, Rah, Rah!)  
you've got to fight  
kerson you'll see.



# General Debt Service Fund



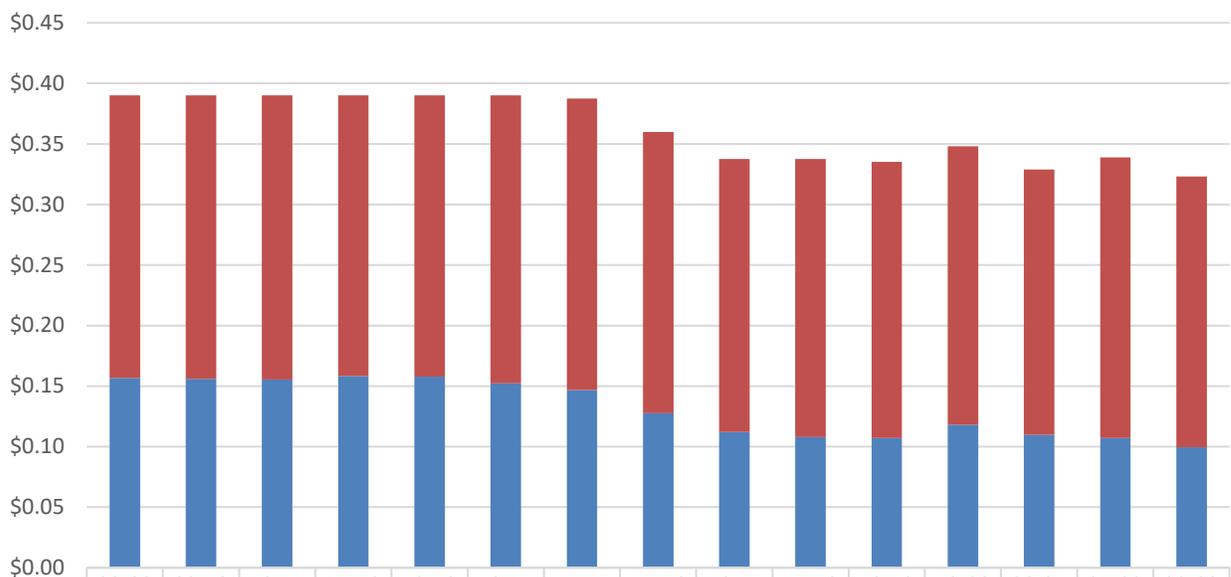
# GENERAL DEBT SERVICE FUND

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 the collection rate. given to us by the county tax collection office.

**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 \$0.0995 or about \$1.40 below the City's legal limit imposed by the City Charter and Attorney General.

**Historical Tax Rate Distribution**



# GENERAL DEBT SERVICE SUMMARY

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>PROPOSED<br/>2022-2023</b> |
|----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| <b>Fund Balance</b>        | \$ 772,153                  | \$ 714,837                  | \$ 714,837                     | \$ 707,337                    |
| <b>Revenues</b>            |                             |                             |                                |                               |
| Ad Valorem Taxes           | \$ 2,730,992                | \$ 2,795,545                | \$ 2,610,316                   | \$ 2,808,131                  |
| Interest Income            | 710                         | 0                           | 1,000                          | 0                             |
| Bond Proceeds              |                             |                             |                                |                               |
|                            | <u>\$ 2,731,702</u>         | <u>\$ 2,795,545</u>         | <u>\$ 2,611,316</u>            | <u>\$ 2,808,131</u>           |
| <b>Total Resources</b>     | \$ 3,503,855                | \$ 3,510,382                | \$ 3,326,153                   | \$ 3,515,468                  |
| <b>EXPENDITURES</b>        | <b>ACTUAL<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>PROPOSED<br/>2022-2023</b> |
| Principal                  | \$ 2,066,933                | \$ 1,863,466                | \$ 1,863,466                   | \$ 2,056,534                  |
| Interest                   | 714,585                     | 923,579                     | 746,850                        | 751,597                       |
| Paying Agent Fees          | 7,500                       | 8,500                       | 8,500                          | 8,500                         |
|                            | <u>\$ 2,789,017</u>         | <u>\$ 2,795,545</u>         | <u>\$ 2,618,816</u>            | <u>\$ 2,816,631</u>           |
| <b>Total Expenditures</b>  | \$ 2,789,017                | \$ 2,795,545                | \$ 2,618,816                   | \$ 2,816,631                  |
| <b>Ending Fund Balance</b> | \$ 714,837                  | \$ 714,837                  | \$ 707,337                     | \$ 698,837                    |

# ESTIMATED TAX COLLECTION & DISTRIBUTION

|   |                                   |
|---|-----------------------------------|
| Assessed Valuation for 2022 as of 4-30-2022 | \$ 2,580,394,626                  |
| Gain (Loss) in Value                        | <u>222,105,374</u>                |
| Anticipated Assessed Valuation for 2023     | 2,802,500,000                     |
| Tax Rate Per \$100 Valuation                | 0.323121                          |
| Revenue from fiscal year 2023 Tax Roll      | 9,055,466                         |
| Estimated Collections                       | <u>100.96%</u>                    |
| <b>TOTAL FUNDS AVAILABLE</b>                | <b>\$ <u><u>9,142,397</u></u></b> |

## SCHEDULE OF TAX LEVY AND COLLECTION RATE

| TAX<br>YEAR | TOTAL                 |             | TAX<br>LEVY | TAX *<br>COLLECTIONS | % COLLECTIONS<br>TO LEVY |
|-------------|-----------------------|-------------|-------------|----------------------|--------------------------|
|             | ASSESSED<br>VALUATION | TAX<br>RATE |             |                      |                          |
| 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   | 7,691,433            | 99.764%                  |
| 2019        | 2,367,106,844         | 0.3482      | 8,242,266   | 8,215,786            | 99.679%                  |
| 2020        | 2,506,206,908         | 0.3290      | 8,245,421   | 7,816,501            | 94.798%                  |
| 2021        | * 2,580,394,626       | 0.3390      | 8,747,538   |                      |                          |
| 2022        | ** 2,802,500,000      |             |             |                      |                          |

\* Tax collections as of May 31, 2022

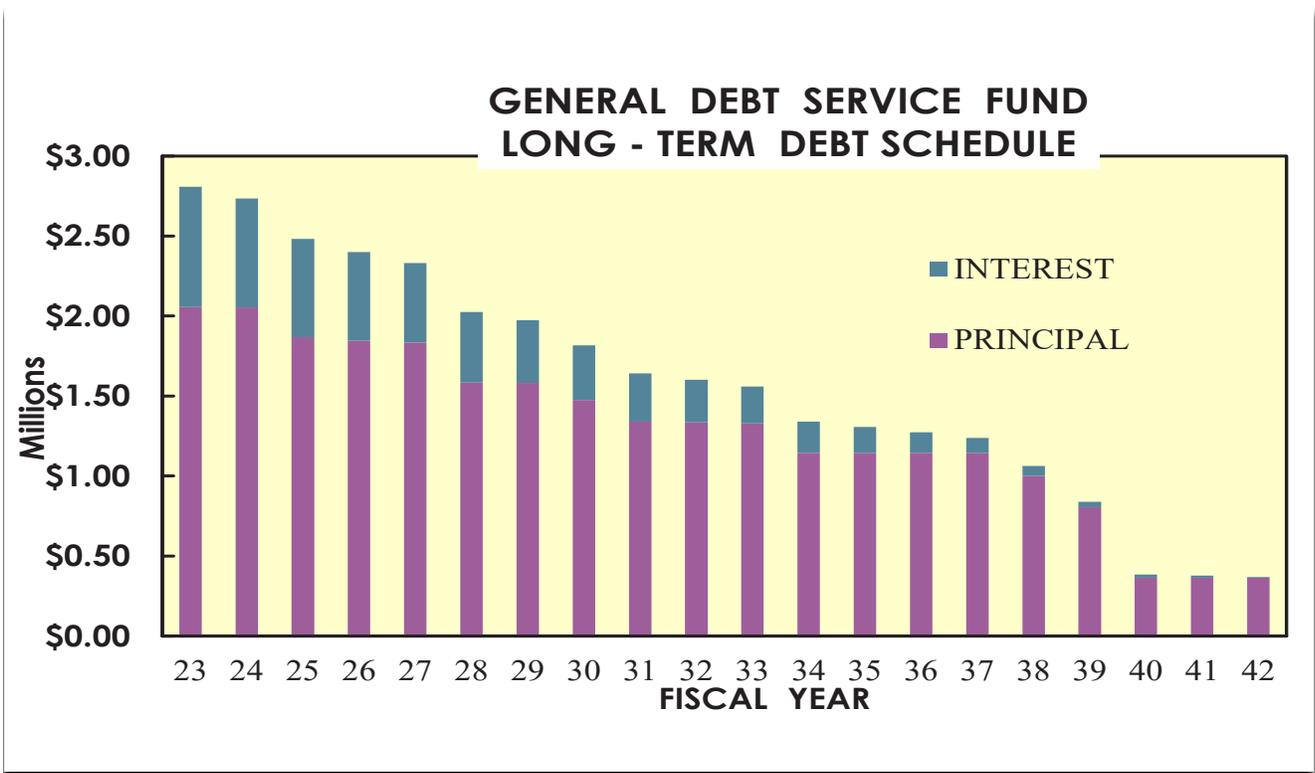
\*\* Projected per appraisal district certificate of estimated value.

## PROPOSED DISTRIBUTION OF COLLECTED TAXES

| FUND                      | ADOPTED         | PROPOSED        | PROPOSED           | %              |
|---------------------------|-----------------|-----------------|--------------------|----------------|
|                           | TAX RATE        | TAX RATE        | AMOUNT             |                |
|                           | 2021 -2022      | 2022 -23        | 2022 -23           |                |
| General Fund              | 0.231781        | 0.223572        | \$6,325,766        | 69.19%         |
| General Debt Service Fund | 0.107219        | 0.099549        | 2,816,631          | 30.81%         |
| <b>TOTAL</b>              | <b>\$0.3390</b> | <b>0.323121</b> | <b>\$9,142,397</b> | <b>100.00%</b> |

# GENERAL OBLIGATION BOND DEBT SERVICE

| DATE         | CURRENTLY OUTSTANDING BONDS |                  |                   | FISCAL            |                  |                   |
|--------------|-----------------------------|------------------|-------------------|-------------------|------------------|-------------------|
|              | FISCAL YEAR GRAND TOTALS    |                  |                   | GRAND TOTALS      |                  |                   |
|              | PRINCIPAL                   | INTEREST         | TOTAL             | PRINCIPAL         | INTEREST         | TOTAL             |
| 2022 - 23    | 2,056,534                   | 751,597          | 2,808,131         | 2,056,534         | 751,597          | 2,808,131         |
| 2023 - 24    | 2,054,601                   | 679,780          | 2,734,381         | 2,054,601         | 679,780          | 2,734,381         |
| 2024 - 25    | 1,867,874                   | 613,443          | 2,481,317         | 1,867,874         | 613,443          | 2,481,317         |
| 2025 - 26    | 1,846,811                   | 554,081          | 2,400,892         | 1,846,811         | 554,081          | 2,400,892         |
| 2026 - 27    | 1,835,748                   | 496,628          | 2,332,376         | 1,835,748         | 496,628          | 2,332,376         |
| 2027- 28     | 1,583,784                   | 442,490          | 2,026,274         | 1,583,784         | 442,490          | 2,026,274         |
| 2028- 29     | 1,582,162                   | 391,308          | 1,973,470         | 1,582,162         | 391,308          | 1,973,470         |
| 2029- 30     | 1,475,000                   | 342,879          | 1,817,879         | 1,475,000         | 342,879          | 1,817,879         |
| 2030- 31     | 1,340,000                   | 302,381          | 1,642,381         | 1,340,000         | 302,381          | 1,642,381         |
| 2031- 32     | 1,335,000                   | 266,586          | 1,601,586         | 1,335,000         | 266,586          | 1,601,586         |
| 2032- 33     | 1,330,000                   | 230,146          | 1,560,146         | 1,330,000         | 230,146          | 1,560,146         |
| 2033- 34     | 1,145,000                   | 195,230          | 1,340,230         | 1,145,000         | 195,230          | 1,340,230         |
| 2034- 35     | 1,145,000                   | 161,788          | 1,306,788         | 1,145,000         | 161,788          | 1,306,788         |
| 2035- 36     | 1,145,000                   | 128,150          | 1,273,150         | 1,145,000         | 128,150          | 1,273,150         |
| 2036- 37     | 1,145,000                   | 94,269           | 1,239,269         | 1,145,000         | 94,269           | 1,239,269         |
| 2037- 38     | 1,000,000                   | 62,138           | 1,062,138         | 1,000,000         | 62,138           | 1,062,138         |
| 2038- 39     | 805,000                     | 35,169           | 840,169           | 805,000           | 35,169           | 840,169           |
| 2039- 40     | 365,000                     | 19,619           | 384,619           | 365,000           | 19,619           | 384,619           |
| 2040- 41     | 365,000                     | 12,091           | 377,091           | 365,000           | 12,091           | 377,091           |
| 2041- 42     | 365,000                     | 4,106            | 369,106           | 365,000           | 4,106            | 369,106           |
| <b>TOTAL</b> | <b>25,787,514</b>           | <b>5,783,879</b> | <b>31,571,393</b> | <b>25,787,514</b> | <b>5,783,879</b> | <b>31,571,393</b> |



# 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 | 2022-23 PRINCIPAL DUE | 2022-23 INTEREST DUE | FISCAL AGENT FEES | 2022-23 TOTAL DUE  |
|--------------------------|-----------------|---------------|------------------|-------------------------------|-----------------------|----------------------|-------------------|--------------------|
| G.O. 2015 Ref            | 5,427,913       | 1.94          | 2029             | 3,562,913                     | 561,534               | 61,919               | 1,215             | 624,668            |
| G.O. 2016                | 3,000,000       | 2.22          | 2037             | 2,515,000                     | 150,000               | 53,825               | 1,215             | 205,040            |
| G.O. 2017                | 4,000,000       | 2.66          | 2038             | 3,535,000                     | 200,000               | 92,685               | 1,215             | 293,900            |
| G.O. 2018                | 9,000,000       | 3.37          | 2039             | 8,415,000                     | 445,000               | 273,300              | 1,215             | 719,515            |
| G.O. 2021                |                 |               |                  |                               | 370,000               | 185,269              | 1,215             | 556,484            |
| G.O. 2021 ref            |                 |               |                  |                               | 330,000               | 84,600               | 2,425             | 417,025            |
| <b>TOTAL ALL ISSUES</b>  |                 |               |                  | <b>\$18,027,913</b>           | <b>\$2,056,534</b>    | <b>\$751,597</b>     | <b>\$8,500</b>    | <b>\$2,816,631</b> |

# GENERAL DEBT OF BONDS OUTSTANDING DESCRIPTIONS

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

**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 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.)

**General Obligation Bond 2021 - \$7,600,000**

Projects include Animal services Facility \$3,700,000, Pin Oal, North Shady Oaks, Forest Oaks Ln Rehabilitation \$2,600,000 Street panel Replacements \$1,000,000 and Library Flooring \$300,000

**REFUNDING GENERAL OBLIGATION BOND 2021 - \$7,320,000**

*General Obligation Bond 2016 Originally funded:*

' \$1,000,000 for spot repairs to arterial streets

'\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches including Willow / Blossom Anchusa, Timbercreek park outfall, upper slave ditch.

*REFUNDING BONDS - Series 2011 Originally 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 Originally funded:*

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

*General Obligation Bond 2010 - \$3,000,000 Originally funded:*

\$1,000,000 for spot repairs to arterial streets

\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches.

# DEBT PLANNING & ADMINISTRATION

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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.

In May of 2021 voters approved \$26.5 Million in Limited Tax Bonds. These bonds will be sold in three separate issues. The first tranche was funded in December 2021 for \$7,345,800 as Limited Tax Bonds, Series 2021. These issues will correspond to declines in the Debt Service tax rate so that the current estimated impact in the tax rate is approximately two (2) cents.

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 DEBT SERVICE FUND TAX RATE PLANNING

## 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  
 Debt issues of \$7.6 in 2021; \$8.8 in 2023; 10.1 in 2025  
 Interest rate on those bonds assumed to be 3.5%

|   | 2019-20<br>PROJECTED | 2020-21<br>PROJECTED | 2021-22<br>PROJECTED | 2022-23<br>PROJECTED | 2023-24<br>PROJECTED | 2024-25<br>PROJECTED | 2025-26<br>PROJECTED | 2026-27<br>PROJECTED |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>GENERAL FUND TAX RATE</b>                      | 0.2315               | 0.2193               | 0.2317               | 0.2226               | 0.2391               | 0.2397               | 0.2407               | 0.2428               |
| <b>DEBT SERV TAX RATE</b>                         | 0.1167               | 0.1097               | 0.1073               | 0.1005               | 0.1084               | 0.1128               | 0.1193               | 0.1222               |
| <b>DEBT SERVICE RATE INCR (DEGR) YR TO YR</b>     | 0.3482               | 0.3290               | 0.3390               | 0.3231               | 0.3475               | 0.3525               | 0.3600               | 0.3650               |
| <b>DEBT SERVICE RATE INCR (DEGR) YR TO YR</b>     | 0.0095               | -0.0070              | -0.0024              | -0.0068              | 0.0079               | 0.0044               | 0.0065               | 0.0028               |
| <b>DEBT SERVICE RATE INCR (DEGR) OVER CURRENT</b> | 0                    | 0                    | 0                    | -0.0068              | 0.0011               | 0.0055               | 0.012                | 0.0149               |
| <b>TOTAL TAX RATE</b>                             | 0.3482               | 0.3290               | 0.3390               | 0.3231               | 0.3475               | 0.3525               | 0.3600               | 0.3650               |



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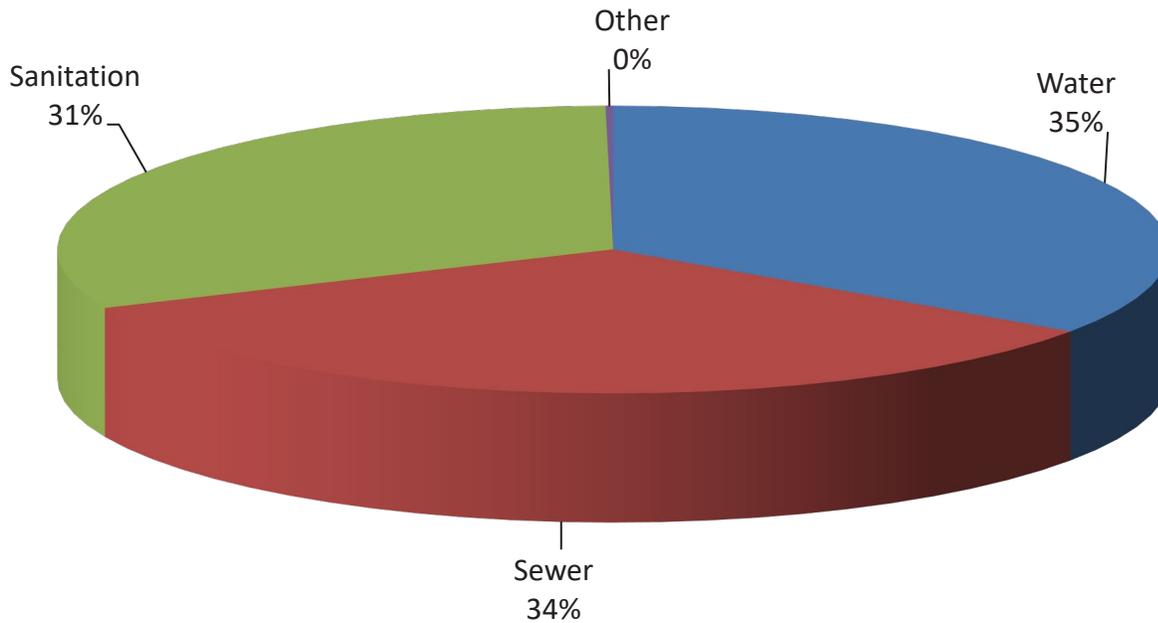


# Utility Fund

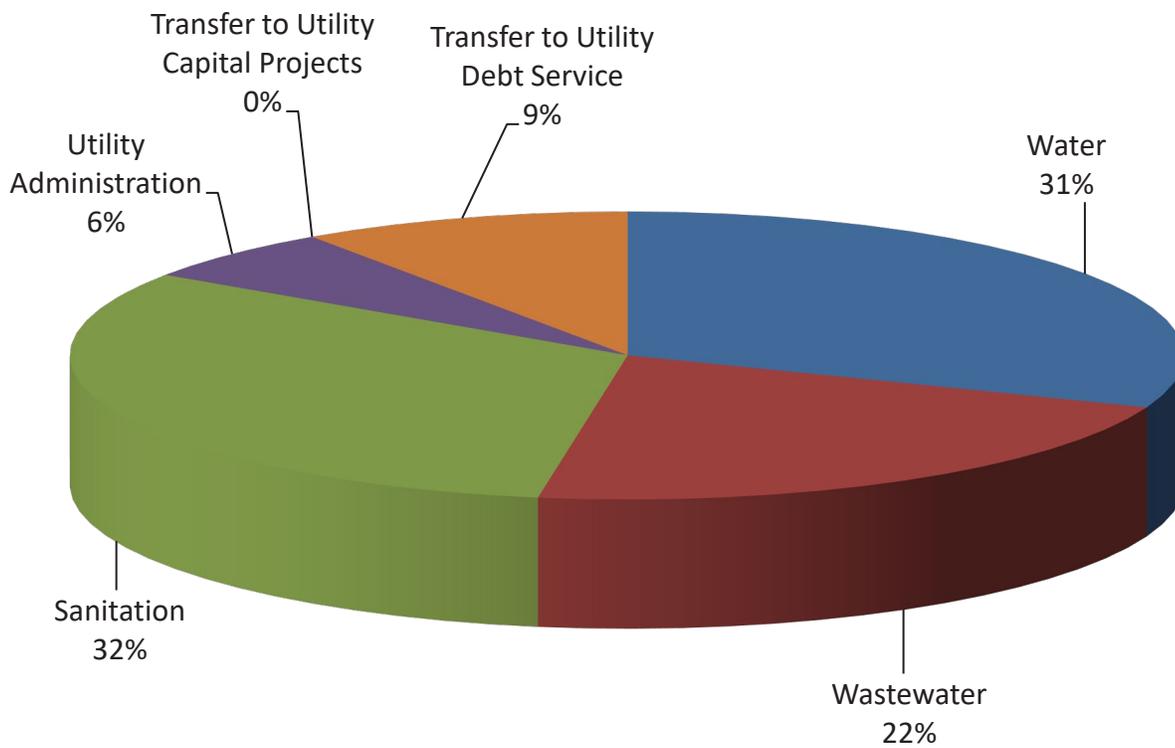


# UTILITY FUND REVENUES VS EXPENDITURES

## FY 2022-23 Revenues



## FY 2022-23 Expenditures



# UTILITY FUND BUDGET SUMMARY

| <i>Revenues</i>                  | <b>2020-21<br/>Actual</b> | <b>2021-22<br/>Budget</b> | <b>2021-22<br/>Estimated</b> | <b>2022-23<br/>Proposed</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Plumbing Fees                    | \$21,080                  | \$20,000                  | \$20,000                     | \$20,000                    |
| Tap Fees                         | 13,470                    | 10,000                    | 13,000                       | 13,000                      |
| Administrative Fees              | 195,082                   | 200,000                   | 200,000                      | 200,000                     |
| Water Sales                      | 5,022,353                 | 5,327,955                 | 5,327,955                    | 5,776,517                   |
| Senior Discount                  | (267,371)                 | (270,000)                 | (270,000)                    | (270,000)                   |
| Sewer Sales                      | 5,112,834                 | 5,209,115                 | 5,214,115                    | 5,611,579                   |
| Sanitation Sales                 | 4,273,846                 | 4,541,225                 | 4,558,725                    | 5,242,420                   |
| Other Revenues                   | 125,117                   | 83,510                    | 58,510                       | 70,400                      |
| Interest                         | 3,235                     | 3,000                     | 3,000                        | 3,250                       |
| <b><i>Total Resources</i></b>    | <b>\$14,499,646</b>       | <b>\$15,124,805</b>       | <b>\$15,125,305</b>          | <b>\$16,667,166</b>         |
| <i>Expenditures</i>              | <b>2020-21<br/>Actual</b> | <b>2021-22<br/>Budget</b> | <b>2021-22<br/>Estimated</b> | <b>2022-23<br/>Proposed</b> |
| Non-Departmental                 | \$2,813,975               | \$2,600,000               | \$3,320,000                  | \$2,698,217                 |
| Water                            | 4,460,965                 | 4,419,090                 | 4,365,567                    | 4,847,813                   |
| Wastewater                       | 2,562,779                 | 3,016,545                 | 2,941,551                    | 3,313,406                   |
| Sanitation                       | 3,582,308                 | 4,152,495                 | 3,907,264                    | 4,812,325                   |
| Utility Administration           | 724,574                   | 936,675                   | 936,997                      | 995,405                     |
| <b><i>Total Expenditures</i></b> | <b>\$14,144,601</b>       | <b>\$15,124,805</b>       | <b>\$15,471,379</b>          | <b>\$16,667,166</b>         |

# UTILITY FUND PROJECTED REVENUE

| <i>Revenues - Detail</i>           | 2020-21<br>Actual   | 2021-22<br>Budget   | 2021-22<br>Estimated | 2022-23<br>Proposed |
|------------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Plumbing Fees</b>               | <b>\$21,080</b>     | <b>\$20,000</b>     | <b>\$20,000</b>      | <b>\$20,000</b>     |
| <b>Tap Fees</b>                    | <b>13,470</b>       | <b>10,000</b>       | <b>13,000</b>        | <b>13,000</b>       |
| <b>Administrative Fees</b>         |                     |                     |                      |                     |
| Late Payment Penalties             | 195,072             | 200,000             | 200,000              | 200,000             |
| Transfer Fees                      | 10                  | 0                   | 0                    | 0                   |
|                                    | <b>195,082</b>      | <b>200,000</b>      | <b>200,000</b>       | <b>200,000</b>      |
| <b>Water Sales</b>                 |                     |                     |                      |                     |
| Water Fees                         | 4,913,251           | 5,217,425           | 5,217,425            | 5,664,517           |
| Brazoria Co. Conservation District | 20,552              | 22,000              | 22,000               | 22,000              |
| City Water Usage                   | 88,550              | 88,530              | 88,530               | 90,000              |
|                                    | <b>5,022,353</b>    | <b>5,327,955</b>    | <b>5,327,955</b>     | <b>5,776,517</b>    |
| <b>Senior Discount</b>             | <b>(267,371)</b>    | <b>(270,000)</b>    | <b>(270,000)</b>     | <b>(270,000)</b>    |
| <b>Sewer Sales</b>                 |                     |                     |                      |                     |
| Sewer Fees                         | 5,032,834           | 5,134,115           | 5,134,115            | 5,531,579           |
| Reclaimed Water                    | 80,000              | 75,000              | 80,000               | 80,000              |
|                                    | <b>5,112,834</b>    | <b>5,209,115</b>    | <b>5,214,115</b>     | <b>5,611,579</b>    |
| <b>Sanitation Sales</b>            |                     |                     |                      |                     |
| Residential Fees                   | 1,797,984           | 1,926,600           | 1,926,600            | 2,129,400           |
| Household Recycling                | 304,787             | 304,200             | 304,200              | 405,600             |
| Commercial Garbage                 | 835,687             | 856,000             | 856,000              | 970,000             |
| Apartment Garbage Fee              | 751,968             | 845,425             | 845,425              | 934,420             |
| Apartment Recycling                | 82,751              | 89,000              | 89,000               | 178,000             |
| Special Pick Up Fees               | 21,010              | 11,000              | 20,000               | 20,000              |
| Roll-Off Fees                      | 212,608             | 250,000             | 250,000              | 300,000             |
| Compactor Fees                     | 219,907             | 210,000             | 210,000              | 250,000             |
| Landfill Fees                      | 0                   | 0                   | 0                    | 0                   |
| Recycle Goods                      | 4,119               | 4,000               | 7,500                | 4,000               |
| Mulch Sales                        | 28,925              | 30,000              | 35,000               | 36,000              |
| Dumpster Initial Set Up Fees       | 14,100              | 15,000              | 15,000               | 15,000              |
|                                    | <b>4,273,846</b>    | <b>4,541,225</b>    | <b>4,558,725</b>     | <b>5,242,420</b>    |
| <b>Other Revenues</b>              | <b>125,117</b>      | <b>83,510</b>       | <b>58,510</b>        | <b>70,400</b>       |
| <b>Interest</b>                    | <b>3,235</b>        | <b>3,000</b>        | <b>3,000</b>         | <b>3,250</b>        |
| <b>Total Utility Revenue</b>       | <b>\$14,499,646</b> | <b>\$15,124,805</b> | <b>\$15,125,305</b>  | <b>\$16,667,166</b> |

# UTILITY NON-DEPARTMENTAL - 0500

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This budget 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.

| <b>Expenditure Summary</b> |                       |                       |                          |                         |
|----------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>Primary</b>             | <b>2020-21 Actual</b> | <b>2021-22 Budget</b> | <b>2021-22 Estimated</b> | <b>2022-23 Proposed</b> |
| <b>Total Expenditures</b>  | <b>\$2,813,975</b>    | <b>\$2,600,000</b>    | <b>\$3,320,000</b>       | <b>\$2,698,217</b>      |
| Operating Expenses         | 163,975               | 0                     | 0                        | 0                       |
| Operating Transfers        | 2,650,000             | 2,600,000             | 3,320,000                | 2,698,217               |

# UTILITY ADMINISTRATION - 5000

Utility Administration 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.

## FY 2021-22 Accomplishments

- At the beginning of FY 21-22 the city had 1,753 Hersey meters in the ground. Our Meter Exchange project was halted due to meters being on backorder;
- Drive by Units are on back order, unable to fulfill the goal to place another 500 into use.

## FY 2022-23 Goals

- Replace 50 percent of the remaining Hersey Meters;
- Exchange another 500 meters before the end of the fiscal year;
- Install 500 more drive-by meter units that would be placed in select "harder to read areas." This would make reading more efficient and safer for meter technicians.

## Expenditure Summary

| Primary                   | 2020-21 Actual   | 2021-22 Budget   | 2021-22 Estimated | 2022-23 Proposed |
|---------------------------|------------------|------------------|-------------------|------------------|
| <b>Total Expenditures</b> | <b>\$724,574</b> | <b>\$936,675</b> | <b>\$936,997</b>  | <b>\$995,405</b> |
| Salaries & Wages          | 303,888          | 294,000          | 299,299           | 355,900          |
| Employee Benefits         | 109,837          | 130,350          | 123,862           | 144,800          |
| Operating Expenses        | 248,484          | 424,550          | 426,061           | 416,350          |
| Operating Transfers       | 62,365           | 87,775           | 87,775            | 78,355           |

## Performance Measures

| Primary                                     | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|---|----------------|----------------|-------------------|----------------|
| Customers Utilizing Bank Drafting (monthly) | 2,306          | 2,400          | 2,400             | 2,500          |
| Accounts Billed Monthly                     | 9,171          | 9,200          | 9,200             | 9,300          |
| Hersey Meters Remaining                     | 1,753          | 1,350          | 1,700             | 1,200          |
| Drive-bys (total installed)                 | 170            | 1,020          | 500               | 500            |

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.

## FY 2021-22 Accomplishments

- Completed City of Lake Jackson's Emergency Response Plan in response to the Senate Bill 3 mandate;
- KIT Engineering Services completed a comprehensive water modeling system for the City;
- Completed Balsam Tower restoration.

## FY 2022-23 Goals

- Bidding and building the Beechwood Chemical building;
- Complete equipment upgrades to water distribution sites.

## Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$4,460,965</b> | <b>\$4,419,090</b> | <b>\$4,365,567</b> | <b>\$4,847,813</b> |
| Salaries & Wages          | 506,622            | 550,100            | 453,122            | 592,400            |
| Employee Benefits         | 142,248            | 208,000            | 156,709            | 226,300            |
| Operating Expenses        | 3,728,050          | 3,575,750          | 3,670,496          | 3,966,153          |
| Operating Transfers       | 84,045             | 85,240             | 85,240             | 62,960             |

## Performance Measures

| Primary  | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|--|----------------|----------------|-------------------|----------------|
| Pass rate for Bacteriological tests (480/year) | 99.8%          | 100%           | 100%              | 100%           |
| Total Water Produced from Wells                | 56%            | 47%            | 52%               | 45%            |
| Total Water used from BWA                      | 44%            | 53%            | 48%               | 55%            |
| Full Staffing Level                            | 70%            | 95%            | 90%               | 95%            |
| Staff With Appropriate Licenses                | 30%            | 90%            | 50%               | 90%            |

# WASTEWATER - 6000

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. The City has a water reclamation plant that can treat up to 5.85 million gallons per day (MGD). The current usage average is about 55 percent of capacity.

## FY 2021-22 Accomplishments

- Completed an overall assessment of the Wastewater Treatment Plant (WWTP) with HR Green. This has now been used to plan funding for future upgrades to the plant;
- Roofing replacements at several of the Lift Stations have been completed;
- Upgrades to the Lift Station supervisory control and data acquisition (SCADA) systems have begun.

## FY 2022-23 Goals

- Sign a design contract with Kimley Horn for Lift Station 1 replacement;
- Conduct a sewer modeling analysis to better define future needs;
- Begin upgrades to our 20-year-old wastewater treatment plant.

## Budget Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$2,562,779</b> | <b>\$3,016,545</b> | <b>\$2,941,551</b> | <b>\$3,313,406</b> |
| Salaries & Wages          | 912,853            | 955,400            | 822,426            | 1,024,300          |
| Employee Benefits         | 275,868            | 375,700            | 282,291            | 407,500            |
| Operating Expenses        | 1,230,623          | 1,560,700          | 1,712,089          | 1,754,006          |
| Operating Transfers       | 143,435            | 124,745            | 124,745            | 127,600            |

## Performance Measures

| Primary                               | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|---------------------------------------|----------------|----------------|-------------------|----------------|
| Full Staffing Level                   | 70%            | 95%            | 90%               | 95%            |
| Staff With Appropriate Licenses       | 35%            | 85%            | 50%               | 85%            |
| Number of Sanitary Sewer Overflows    | 20             | 10             | 10                | 10             |
| Million Gallons of Wastewater Treated | 1035           | 1250           | 1200              | 1200           |
| % of incoming pollutants removed      | 98%            | 95%            | 98%               | 98%            |

The Sanitation Department collects and disposes of residential, business and other garbage. It operates the convenience center, mulch site and the city's recycling program.

## FY 2021-22 Accomplishments

- Created greater flexibility in crew assignments by increasing a cross-training programs in residential, heavy trash and commercial routes;
- A 100 percent daily pickup for residential garbage.
- Implemented a safety program to instruct employees on different operational items including vehicle inspections, weed-eater operations and rules and regulations on personnel safety.

## FY 2022-23 Goals

- Complete a route analysis, as all three divisions need to be adjusted to reach maximum efficiency;
- Order a new system of cameras and radios to correct difficulties during the monitoring of the trucks during daily routes.

## Expenditure Summary

| Primary                   | 2020-21 Actual     | 2021-22 Budget     | 2021-22 Estimated  | 2022-23 Proposed   |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$3,582,308</b> | <b>\$4,152,495</b> | <b>\$3,907,264</b> | <b>\$4,812,325</b> |
| Salaries & Wages          | 1,202,386          | 1,338,900          | 1,220,713          | 1,452,100          |
| Employee Benefits         | 348,795            | 526,900            | 387,746            | 576,400            |
| Operating Expenses        | 1,669,427          | 1,896,700          | 1,908,810          | 2,257,935          |
| Operating Transfers       | 361,700            | 389,995            | 389,995            | 525,890            |

## Performance Measures

| Primary   | 2020-21 Actual | 2021-22 Target | 2021-22 Estimated | 2022-23 Target |
|---|----------------|----------------|-------------------|----------------|
| Compacted garbage collected (compacted cubic yds)           | 70,789         | 76,772         | 73,212            | 76,873         |
| Large trash collected to landfill (non-compacted cubic yds) | 54,394         | 56,252         | 57,110            | 60,263         |
| Large trash to wood grinding site (non-compacted cubic yds) | 70,959         | 59,164         | 67,414            | 68,293         |
| Recyclables Collected (tonnage)                             | 3,435          | 736            | 3,544             | 3,535          |



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# Utility Debt Service



# UTILITY DEBT SERVICE FUND

The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds; and also, to provide a reserve as provided by the City's bond ordinances. 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, 2022 our required balance in this fund, after accounting for the new bond issuance, will be:

|   |                |
|---|----------------|
| Reserve Portion                           | \$1,643,770    |
| Interest and Sinking Portion:             |                |
| October 15, 2022 interest payment (5/6th) | 169,779        |
| April 15, 2022 principal payment (5/12th) | <u>416,667</u> |
| Total                                     | \$1,918,516    |

On September 30, 2023 our required balance in this fund for the current debt issuances will be:

|   |                |
|---|----------------|
| Reserve Portion                           | \$1,407,470    |
| Interest and Sinking Portion:             |                |
| October 15, 2023 interest payment (5/6th) | 254,654        |
| April 15, 2024 principal payment (5/12th) | <u>541,667</u> |
| Total                                     | \$2,215,291    |

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. The 2023 calculation takes into consideration a potential bond issuance of approximately

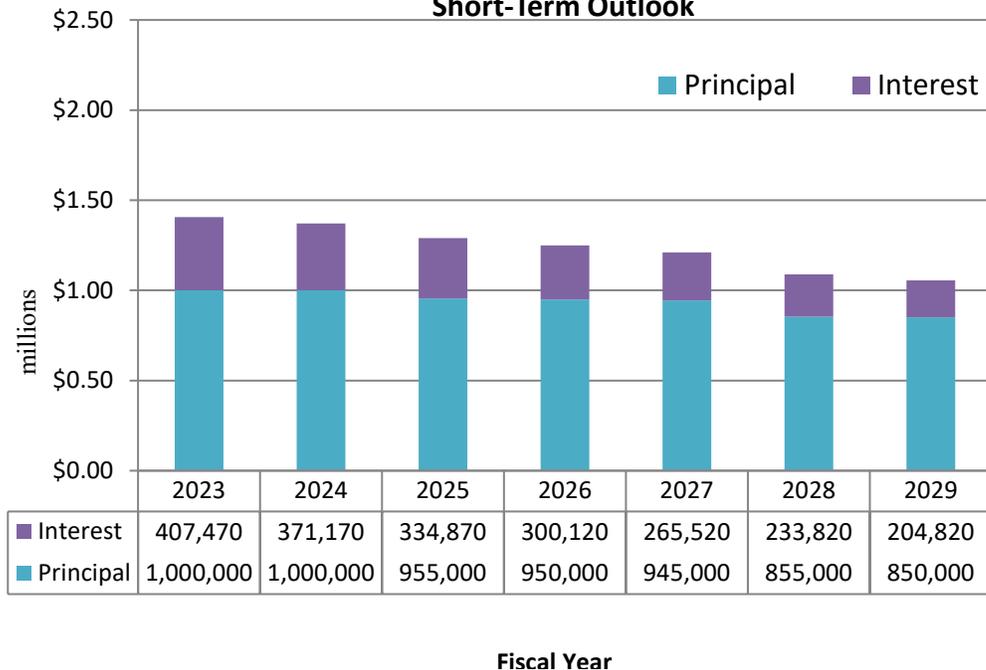
# UTILITY DEBT SERVICE FUND BUDGET SUMMARY

| <i><b>RESOURCES</b></i>        | <b>ACTUAL<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>PROPOSED<br/>2022-2023</b> |
|--------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| <b>Fund Balance</b>            | \$ 2,355,682                | \$ 2,174,314                | \$ 2,174,314                   | \$ 2,027,544                  |
| <b>Revenues</b>                |                             |                             |                                |                               |
| Transfer from Utility Fund     | \$ 1,465,350                | \$ 1,500,000                | \$ 1,500,000                   | \$ 1,598,217                  |
| Interest Income                | 1,052                       | 1,000                       | 1,000                          | 1,000                         |
| Bond Premium                   |                             |                             |                                |                               |
|                                | <u>\$ 1,466,402</u>         | <u>\$ 1,501,000</u>         | <u>\$ 1,501,000</u>            | <u>\$ 1,599,217</u>           |
| <b>Total Resources</b>         | \$ 3,822,084                | \$ 3,675,314                | \$ 3,675,314                   | \$ 3,626,761                  |
| <br><i><b>EXPENDITURES</b></i> |                             |                             |                                |                               |
| Principal                      | \$ 1,195,000                | \$ 1,195,000                | \$ 1,195,000                   | \$ 1,000,000                  |
| Interest                       | 448,770                     | 448,770                     | 448,770                        | 407,470                       |
| Paying Agent Fees              | 4,000                       | 4,000                       | 4,000                          | 4,000                         |
|                                | <u>\$ 1,647,770</u>         | <u>\$ 1,647,770</u>         | <u>\$ 1,647,770</u>            | <u>\$ 1,411,470</u>           |
| <br><b>Ending Fund Balance</b> | <u>\$ 2,174,314</u>         | <u>\$ 2,027,544</u>         | <u>\$ 2,027,544</u>            | <u>\$ 2,215,291</u>           |

# UTILITY DEBT SERVICE SCHEDULE

| Fiscal Year  | PRINCIPAL         | INTEREST         | TOTAL             |
|--------------|-------------------|------------------|-------------------|
| 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           |
| -            |                   |                  |                   |
| <b>TOTAL</b> | <b>13,010,000</b> | <b>2,969,796</b> | <b>15,979,796</b> |

**Proposed Utility Debt Service Schedule  
Short-Term Outlook**



# SCHEDULE OF OUTSTANDING UTILITY BONDS

| REVENUE<br>BOND<br>ISSUE | AMOUNT<br>OF ISSUE | INTEREST<br>RATE | YEAR<br>OF<br>MATURITY | AMOUNT<br>OUTSTANDING<br>@ 10/01/22 | 2022-23<br>PRINCIPAL<br>DUE | 2022-23<br>INTEREST<br>DUE | 2022-23<br>TOTAL<br>DUE |
|--------------------------|--------------------|------------------|------------------------|-------------------------------------|-----------------------------|----------------------------|-------------------------|
| SERIES 2013              | 2,000,000          | 2.90             | 2033                   | 1,100,000                           | 100,000                     | 32,500                     | 132,500                 |
| SERIES 2016              | 4,000,000          | 2.26             | 2036                   | 2,515,000                           | 245,000                     | 75,450                     | 320,450                 |
| SERIES 2017              | 5,000,000          | 2.84             | 2038                   | 4,375,000                           | 275,000                     | 142,925                    | 417,925                 |
| SERIES 2019              | 5,755,000          | 4.00             | 2040                   | 5,020,000                           | 380,000                     | 156,595                    | 536,595                 |
| <b>TOTAL ALL ISSUES</b>  |                    |                  |                        | <b>\$13,010,000</b>                 | <b>\$1,000,000</b>          | <b>\$407,470</b>           | <b>\$1,407,470</b>      |

## 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

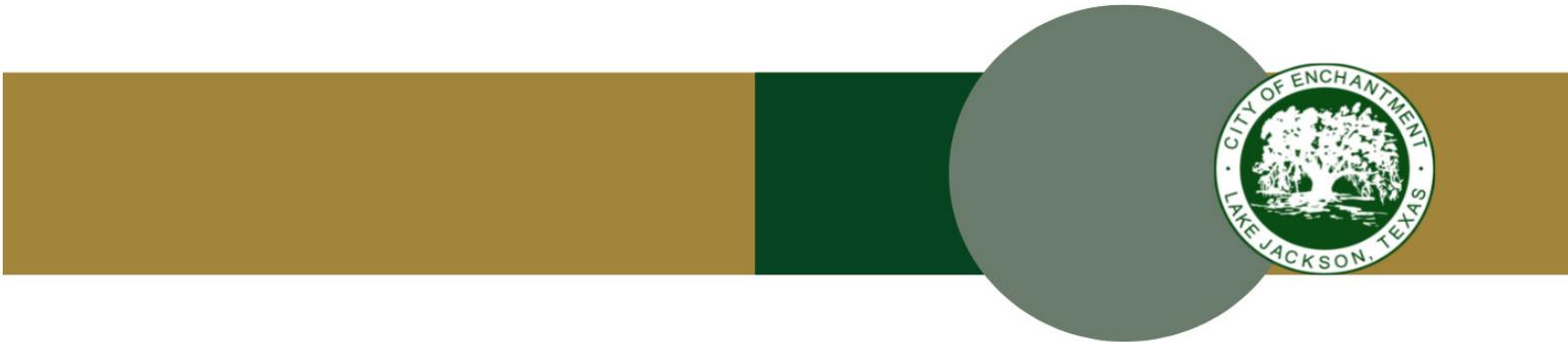
Proceeds from the 2016 issue will fund a portion of the Northwest Sewer Expansion

## Water and Sewer Revenue Bonds Series 2017

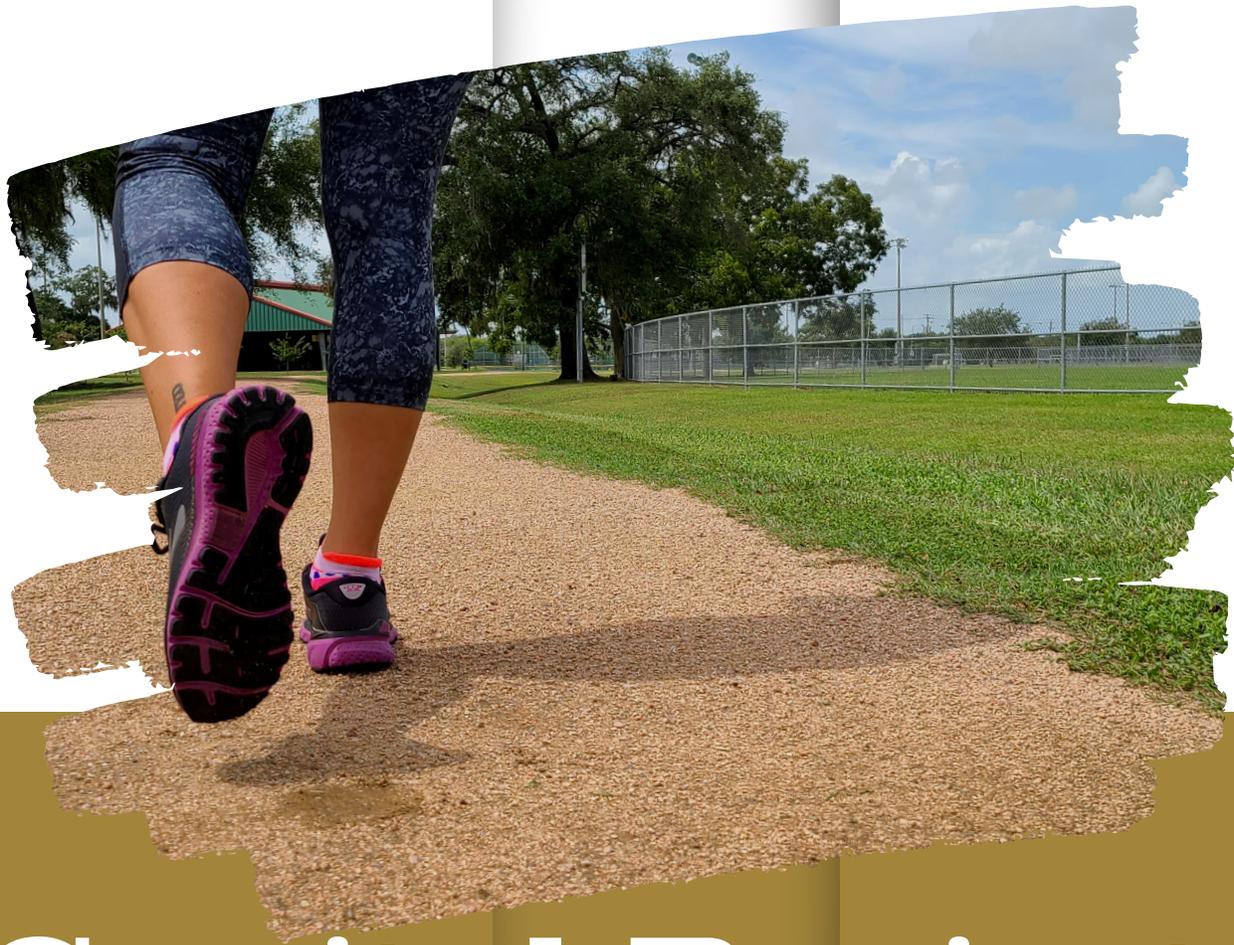
Proceeds from the 2017 issue will fund sewer repairs to Basin 6, Lake Forest and Huisache.

## Water and Sewer Revenue & Refunding Bonds Series 2019

Proceeds from the 2019 Sewer Bonds are for Lift Station 1 and transmission line.



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# Capitol Project Fund



# GENERAL PROJECT FUND

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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.

## 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 15th 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.

## 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

| <b>RESOURCES</b>                         | <b>ACTUAL<br/>2019-20</b> | <b>ACTUAL<br/>2020-21</b> | <b>ESTIMATED<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> |
|--|---------------------------|---------------------------|------------------------------|----------------------------|
| <b>Fund Balance</b>                      | <b>\$ 3,381,870</b>       | <b>\$ 3,174,291</b>       | <b>\$ 3,738,700</b>          | <b>\$ 3,414,028</b>        |
| <b>Revenues</b>                          |                           |                           |                              |                            |
| Special Assessment Fees                  |                           |                           |                              |                            |
| Interest Income                          | 26,077                    | 1,283                     | 1,400                        | 1,500                      |
| Keep America Beautiful - Recycle Program |                           |                           |                              |                            |
| CDBG Grant - Museum Roof                 |                           |                           |                              |                            |
| CDBG Grant - Hike & Bike Trail           |                           |                           |                              |                            |
| CDBG Grant - ADA Ramp Replacement        |                           |                           | 112,423                      |                            |
| CDBG Grant - Azalea Bridge Crossing      |                           |                           | 137,577                      |                            |
| Federal Grant - Harvey                   | 75,830                    | 497                       |                              |                            |
| FEMA-Golf Course Flood Damage            |                           |                           | .                            |                            |
| FEMA - Ike                               |                           |                           |                              |                            |
| Recovery Act Fund                        |                           | 238,285                   |                              |                            |
| Transfer from General Fund               | 680,000                   | 1,400,000                 | 1,200,000                    |                            |
| Transfer from Utility Fund               |                           |                           |                              |                            |
| <b>Total Revenues</b>                    | <b>781,907</b>            | <b>1,640,065</b>          | <b>1,451,400</b>             | <b>1,500</b>               |
| <b>Total Resources</b>                   | <b>\$ 4,163,777</b>       | <b>\$ 4,814,356</b>       | <b>\$ 5,190,100</b>          | <b>\$ 3,415,528</b>        |
| <b>EXPENDITURES</b>                      |                           |                           |                              |                            |
|  | <b>ACTUAL<br/>2019-20</b> | <b>ACTUAL<br/>2020-21</b> | <b>ESTIMATED<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> |
| <b>Previously Approved Projects</b>      | 989,486                   | 1,075,656                 | 1,776,072                    |                            |
| <b>Additional Proposed Projects</b>      |                           |                           |                              | 1,849,000                  |
| <b>Total Expenditures</b>                | <b>989,486</b>            | <b>1,075,656</b>          | <b>1,776,072</b>             | <b>1,849,000</b>           |



# GENERAL PROJECT FUND CAPITAL IMPROVEMENT

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 2022-23

| Proj No.                | Description   | FY 22-23 |            | FY 23-24 |            | FY 24-25 |            |
|-------------------------|---|----------|------------|----------|------------|----------|------------|
| <a href="#">2022-16</a> | Replace Vehicle 828 - Fire Tower (1 Truck)  | OT       | \$ 900,000 |          |            |          |            |
| <a href="#">2022-01</a> | OSSI / Central Square Enterprise upgrade  | GP       | \$ 600,000 | GP       | \$ 400,000 | GP       | \$ 120,000 |
| <a href="#">2022-02</a> | Training Room Update  | GP       | \$ 280,000 |          |            |          |            |
| <a href="#">2022-17</a> | Business Façade Grant Program   | OT       | \$ 200,000 |          |            |          |            |
| <a href="#">2022-03</a> | Fire Station #1 Repair Project  | GP       | \$ 180,000 | GP       | \$ 100,000 |          |            |
| <a href="#">2022-04</a> | Repair OAR bridge over Oyster Creek   | GP       | \$ 100,000 |          |            |          |            |
| <a href="#">2016-02</a> | Slope Paving  | GP       | \$ 80,000  |          |            | GP       | \$ 80,000  |
| <a href="#">2022-05</a> | Lift Station for Animal Control Facility  | GP       | \$ 75,000  |          |            |          |            |
| <a href="#">1</a>       | Transit Annually  | GP       | \$ 70,000  | GP       | \$ 70,000  | GP       | \$ 70,000  |
| <a href="#">15</a>      | Air Conditioning Replacement  | GP       | \$ 50,000  | GP       | \$ 50,000  | GP       | \$ 50,000  |
| <a href="#">2</a>       | Annual Sidewalk/Ramp Repairs  | GP       | \$ 50,000  | GP       | \$ 50,000  | GP       | \$ 50,000  |
| <a href="#">2022-06</a> | Insulation of all Service Center Buildings  | GP       | \$ 50,000  |          |            |          |            |
| <a href="#">12</a>      | City Hall Improvements  | GP       | \$ 50,000  | GP       | \$ 375,000 |          |            |
| <a href="#">2022-15</a> | Vista Com/Eventide Recorder System  | GP       | \$ 42,000  |          |            |          |            |
| <a href="#">230</a>     | Replace Fire Bunker Gear  | GP       | \$ 40,000  | GP       | \$ 40,000  | GP       | \$ 40,000  |
| <a href="#">1607</a>    | Scanning Permanent Records  | GP       | \$ 25,000  | GP       | \$ 25,000  | GP       | \$ 50,000  |
| <a href="#">2022-08</a> | 400 MHz Radio System Repeaters  | GP       | \$ 25,000  |          |            |          |            |
| <a href="#">42</a>      | Traffic Signal Priority Control   | GP       | \$ 24,000  | GP       | \$ 24,000  | GP       | \$ 24,000  |
| <a href="#">2</a>       | Demo of Condemned Buildings Annual  | GP       | \$ 20,000  | GP       | \$ 20,000  | GP       | \$ 20,000  |
| <a href="#">2022-09</a> | Radios for Streets & Drainage   | GP       | \$ 20,000  |          |            |          |            |
| <a href="#">2021-03</a> | Pods for traffic detection systems for all drives south/ Lake Road traffic signal | GP       | \$ 20,000  |          |            |          |            |
| <a href="#">2022-14</a> | Sign Machine for Traffic  | GP       | \$ 8,000   |          |            |          |            |
| <a href="#">2022-10</a> | Mulberry Ditch Channel Improvement  |          |            | GP       | \$ 250,000 |          |            |
| <a href="#">2022-11</a> | Ceiling Tiles for Service Center  |          |            | GP       | \$ 50,000  |          |            |
| <a href="#">2022-12</a> | Traffic Shop  |          |            | GP       | \$ 35,000  |          |            |
| <a href="#">2022-13</a> | Outfitting Conference Room with A/V Technologies                                  |          |            | GP       | \$ 25,000  |          |            |

|                               | FY 22-23 |                     | FY 23-24 |                     | FY 24-25 |                   |
|-------------------------------|----------|---------------------|----------|---------------------|----------|-------------------|
| General Project Fund          | GP       | \$ 1,809,000        | GP       | \$ 1,514,000        | GP       | \$ 504,000        |
| General Obligation Bond Funds | GO       | \$ -                | GO       | \$ -                | GO       | \$ -              |
| Certificates of Obligation    | CO       | \$ -                | CO       | \$ -                | CO       | \$ -              |
| Other                         | OT       | \$ 1,100,000        |          | \$ -                |          | \$ -              |
| <b>Total Project Costs</b>    |          | <b>\$ 2,909,000</b> |          | <b>\$ 1,514,000</b> |          | <b>\$ 504,000</b> |

# UTILITY PROJECT FUND

Utility Projects provides funding for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in this fund are transfers from the Utility Fund and interest income and in rare cases from the General Fund. It is the policy of the City to transfer positive budget variances in the Utility Fund to the Utility Projects Fund, once the minimum Utility Fund balance is achieved.

A fund balance of \$500,000 is the regular goal for this fund.

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.

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2018-19</b> | <b>ACTUAL<br/>2019-20</b> | <b>ACTUAL<br/>2020-21</b> | <b>PROJECTED<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Cash Balance</b>        | \$ 1,990,137              | \$ 3,745,452              | \$ 3,646,831              | \$ 4,255,022                 | 3,724,241                   |
| <b>Revenues</b>            |                           |                           |                           |                              |                             |
| Interest Income            | 288,599                   | 35,098                    | 2,028                     | 1,970                        | 2,000                       |
| Transfer from Utility Fund | 1,750,000                 | 820,000                   | 1,800,000                 | 720,000                      |                             |
| <b>Total Revenues</b>      | <b>2,038,599</b>          | <b>855,098</b>            | <b>1,802,028</b>          | <b>721,970</b>               | <b>2,000</b>                |
| <b>Total Resources</b>     | <b>\$ 4,028,736</b>       | <b>\$ 4,600,551</b>       | <b>\$ 5,448,858</b>       | <b>\$ 4,976,991</b>          | <b>3,726,241</b>            |

| <b>EXPENDITURES</b>                 | <b>ACTUAL<br/>2018-19</b> | <b>ACTUAL<br/>2019-20</b> | <b>ACTUAL<br/>2020-21</b> | <b>PROJECTED<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Previously Approved Projects</b> | \$ 283,284                | \$ 953,720                | \$ 1,193,837              | \$ 1,252,750                 | 0                           |
| <b>Additional Proposed Projects</b> | 0                         | 0                         | 0                         |                              | 1,885,000                   |
| <b>Total Expenditures</b>           | <b>283,284</b>            | <b>953,720</b>            | <b>1,193,837</b>          | <b>1,252,750</b>             | <b>1,885,000</b>            |
| <b>Ending Cash Balance</b>          | <b>\$ 3,745,452</b>       | <b>\$ 3,646,831</b>       | <b>\$ 4,255,022</b>       | <b>\$ 3,724,241</b>          | <b>1,841,241</b>            |

# UTILITY PROJECT FUND PROJECT HISTORY

## EXPENDITURES

|   | BUDGET        |                     |                   |                   |                   |                     |                     |                     |                     |
|---|---------------|---------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
|   | YEAR APPROVED | PROJECT BUDGET      | PRIOR YEARS       | ACTUAL 2018-19    | ACTUAL 2019-20    | ACTUAL 2020-21      | PROJECTED 2021-22   | PROPOSED 2022-23    | PROJECT TOTALS      |
| <b>Completed Projects</b>               |               |                     |                   |                   |                   |                     |                     |                     |                     |
| <b>WATER PROJECTS:</b>                  |               |                     |                   |                   |                   |                     |                     |                     |                     |
| Balsam Elevated Storage Tank Rehab      | 19-20         | \$ 500,000          |                   |                   |                   | 472,284             |                     |                     | \$ 472,284          |
| Meter Replacement Program               | 04-23         | \$ 1,017,973        | 544,422           | 154,883           | 132,792           |                     | 61,600              | 100,000             | \$ 993,696          |
| Well #7 Repair                          | 20-22         | \$ 110,000          |                   |                   |                   | 0                   | 110,000             |                     | \$ 110,000          |
| Hose Bibs (BASF Donation)               | 20-21         | \$ -                |                   |                   |                   | 49,998              |                     |                     | \$ 49,998           |
| Dow Tower 10" Water Main Replace        | 17-19         | \$ 300,000          | 129,051           | 90,473            |                   |                     |                     |                     | \$ 219,524          |
| Beechwood Chemical Storage              | 18-23         | \$ 370,530          | 2,475             | 16,500            | 5,161             | 36,394              | 10,000              | \$ 300,000          | \$ 370,530          |
| Drive by Water Meters                   | 19-23         | \$ 185,000          |                   |                   | 46,499            |                     | 65,000              | 70,000              | \$ 181,499          |
| Hydraulic Water Model/Master Plan       | 19-20         | \$ 135,000          |                   |                   |                   | 68,852              | 66,150              |                     | \$ 135,002          |
| Water Risk Analysis                     | 20-21         | \$ 60,000           |                   |                   |                   | 53,719              |                     |                     | \$ 53,719           |
| Lift Station Upgrades                   | 21-22         | \$ 500,000          |                   |                   |                   |                     | 500,000             |                     | \$ 500,000          |
| HR Green Chlorinization Upgrade         | 21-22         | \$ 900,000          |                   |                   |                   |                     | 0                   |                     | \$ -                |
| Dunbar Tower Rehab                      | 22-23         | \$ 450,000          |                   |                   |                   |                     |                     | 450,000             | \$ 450,000          |
| Well 11 & 16 Generators                 | 22-23         | \$ 200,000          |                   |                   |                   |                     |                     | 200,000             | \$ 200,000          |
| Lead & Copper EPA Mandate               | 22-23         | \$ 175,000          |                   |                   |                   |                     |                     | 175,000             | \$ 175,000          |
| <b>Total Water Projects</b>             |               | <b>\$ 4,903,503</b> | <b>\$ 675,948</b> | <b>\$ 261,856</b> | <b>\$ 184,451</b> | <b>\$ 681,247</b>   | <b>\$ 812,750</b>   | <b>\$ 1,295,000</b> | <b>\$ 3,911,252</b> |
| <b>SEWER PROJECTS:</b>                  |               |                     |                   |                   |                   |                     |                     |                     |                     |
| WWTP Fine Screen Replacement            | 18-19         | \$ 90,000           |                   | 100               | 75,000            |                     |                     |                     | \$ 75,100           |
| WWTP Fine Screen Replacement #2         | 20-21         | \$ 100,000          |                   |                   |                   | 95,600              |                     |                     | \$ 95,600           |
| Repair FS#2 Drive & Sewer               | 21-22         | \$ 110,000          |                   |                   |                   |                     | 110,000             |                     | \$ 110,000          |
| Lift Station 5 Rehab                    | 18-19         | \$ 124,500          |                   |                   | 124,217           |                     |                     |                     | \$ 124,217          |
| Yaupon sewer repair                     | 19-20         | \$ 33,000           |                   |                   | 32,800            |                     |                     |                     | \$ 32,800           |
| Oyster Creek Drive sewer repair         | 19-20         | \$ 253,000          |                   |                   | 252,500           |                     |                     |                     | \$ 252,500          |
| Sewer Lateral Line Replacement          | 20-23         | \$ 150,000          |                   |                   |                   | 12,790              | 50,000              | 50,000              | \$ 112,790          |
| Sewer Modeling Analysis                 | 21-23         | \$ 400,000          |                   |                   |                   |                     | 0                   | 250,000             | \$ 250,000          |
| Sewer Improvement Study for LS 20       | 22-23         | \$ 161,000          |                   |                   |                   |                     |                     | 200,000             | \$ 200,000          |
| Interim SSO Control Best Western        | 22-23         | \$ 70,000           |                   |                   |                   |                     |                     | 70,000              | \$ 70,000           |
| <b>Total Sewer Projects</b>             |               | <b>\$ 1,491,500</b> | <b>\$ -</b>       | <b>\$ 100</b>     | <b>\$ 484,517</b> | <b>\$ 108,390</b>   | <b>\$ 160,000</b>   | <b>\$ 570,000</b>   | <b>\$ 1,323,007</b> |
| <b>OTHER PROJECTS / EQUIPMENT :</b>     |               |                     |                   |                   |                   |                     |                     |                     |                     |
| Citizens Convenience Center             | 18-19         | \$ 250,000          |                   | 21,328            | 6,173             | 219,927             |                     |                     | \$ 247,427          |
| Replace CNG Compressor                  | 19-20         | \$ 450,000          |                   |                   | 278,579           | 184,274             |                     |                     | \$ 462,853          |
| Garbage Route Analysis                  | 21-22         | \$ 30,000           |                   |                   |                   |                     | 30,000              |                     | \$ 30,000           |
| Radios for vehicles/personnel           | 22-23         | \$ 20,000           |                   |                   |                   |                     |                     | 20,000              | \$ 20,000           |
| Mulch Yard Improvements                 | 21-22         | \$ 250,000          |                   |                   |                   |                     | 250,000             |                     | \$ 250,000          |
| <b>Total Other Projects / Equipment</b> |               | <b>1,000,000</b>    | <b>0</b>          | <b>21,328</b>     | <b>284,752</b>    | <b>404,200</b>      | <b>280,000</b>      | <b>20,000</b>       | <b>1,010,280</b>    |
| <b>Total Water and Sewer Projects</b>   |               | <b>\$ 7,395,003</b> | <b>\$ 675,948</b> | <b>\$ 283,284</b> | <b>\$ 953,720</b> | <b>\$ 1,193,837</b> | <b>\$ 1,252,750</b> | <b>\$ 1,885,000</b> | <b>\$ 6,244,538</b> |

# UTILITY PROJECT FUND CAPITAL IMPROVEMENT

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 2022-23

| Proj No.                     | Project Description                               | FY 22-23            | FY 23-24          | FY 24-25            |
|------------------------------|---|---------------------|-------------------|---------------------|
| <a href="#">2022-02</a>      | WAT Dunbar Tower Rehab                            | UP \$ 450,000       |                   |                     |
| <a href="#">2022-09</a>      | OT Recycling Staging Facility                     | OT \$ 300,000       | UP \$ 225,000     | UP \$ 1,625,000     |
| <a href="#">2021-14</a>      | WAT Beechwood Chemical Building                   | UP \$ 300,000       |                   |                     |
| <a href="#">2021-09</a>      | SEW Sewer Modeling Analysis                       | UP \$ 250,000       |                   |                     |
| <a href="#">2022-03</a>      | WAT Well 11 and 16 Generators                     | UP \$ 200,000       |                   |                     |
| <a href="#">2022-05</a>      | SEW Sewer Improvement Study for LS20 Service Area | UP \$ 200,000       |                   |                     |
| <a href="#">2022-04</a>      | WAT Lead and Copper EPA mandate                   | UP \$ 175,000       | UP \$ 175,000     | UP                  |
| <a href="#">2022-10</a>      | WAT Hersey Meter Exchange                         | UP \$ 100,000       | UP \$ 150,000     | UP \$ 150,000       |
| <a href="#">2019-08</a>      | WAT Drive By Meters                               | UP \$ 70,000        | UP \$ 100,000     | UP \$ 100,000       |
| <a href="#">2022-07</a>      | SEW Interim SSO Control Best Western Plus         | UP \$ 70,000        |                   |                     |
| <a href="#">2021-13</a>      | SEW Lateral Line Repair                           | UP \$ 50,000        |                   |                     |
| <a href="#">2022-08</a>      | SAN Radio's for vehicles/personnel                | UP \$ 20,000        |                   |                     |
| <a href="#">2019-03</a>      | OT SCADA System Master Plan                       |                     | UP \$ 250,000     | UP                  |
| <a href="#">2019-09</a>      | OT GIS Hosting                                    |                     | UP \$ 45,000      | UP                  |
| <b>Utility Project Total</b> |   | <b>\$ 2,185,000</b> | <b>\$ 945,000</b> | <b>\$ 1,875,000</b> |

| FUNDING SOURCE        | FY 22-23     | FY 23-24   | FY 24-25     |
|-----------------------|--------------|------------|--------------|
| Utility Projects Fund | \$ 1,885,000 | \$ 945,000 | \$ 1,875,000 |
| Revenue Bond          | \$ -         | \$ -       | \$ -         |
| Sales Tax             | \$ -         | \$ -       | \$ -         |
| Other                 | \$ 300,000   | \$ -       | \$ -         |

# LONG TERM CAPITAL PROJECTS

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. Every twenty years the City does a major update of its Master Plan. In June 2016, City Council adopted its latest 20-year Master Plan.

The new Master Plan developed using the consultant Kendig Keast Collaborative, 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.

Part of that plan is to look at our near term and long-term infrastructure and facility needs.

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 Phase 3 of the Downtown Revitalization Project, \$9.9 million project. This will include all portions of That Way, Circle Way, and North Parking Place (construction to begin in September 2021). This phase is now underway and is scheduled to be completed by the end of 2022;
- Implement Parks Master Plan and identify projects to be funded by the ½ Cent Optional Sales Tax Fund (project schedule in place). A \$3.5 million bond was sold in May of 2022 to begin replacement of park restrooms and playgrounds throughout the city;
- Expand City Hall to provide more space for current operations and growth. The plan was to take this to the voters in May of 2020, but this was postponed due to the COVID-19 pandemic. This project will be discussed the next time we bring our citizens bond task force together sometime in 2025;
- In the long-term we want to complete the pedestrian friendly Downtown Master Plan which will include the completion of Circle Way and Parking Way and begin reconstruction of our major corridors that include Plantation Drive, Oyster Creek Drive, Yaupon and Lake Road.

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

- Replace major force mains from lift stations 1 and 25 to the Wastewater Treatment Plant and upgrade these and other lift stations (lift station 20), lift station #1 force main is scheduled in FY2023 with an estimated cost of \$13.5 million;
- Complete the extension of water/sewer lines and facilities to the Airport/Alden Area (complete). The final sewer force main for repairs or replacement is still needed;
- Increase the maximum amount of surface water supply available from BWA from 2.0 MGD to 3.0 MGD;
- Increase groundwater production from the City's 12 existing well by 0.7 MGD;
- Increase productivity of booster pumps in the system by 0.7 MGD;
- Add 0.45 million gallons of elevated water storage, from the current 2.55 million gallons;
- Add 0.05 million gallons of ground storage, from the current 4.25 million gallons.

# LONG TERM CAPITAL PROJECTS

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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:

- Increase the maximum amount of surface water supply available from BWA by another 2.5 MGD (to a long-term total of 5.5 MGD);
- Increase groundwater production from the City's 12 existing well by another 3.6 MGD;
- Increase productivity of booster pumps in the system by an additional 6.1 MGD;
- Add 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);
- Expansion to our Wastewater Treatment Plant.



# Economic Development Fund



# 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 a variety of projects, including the City's outdoor pool, Recreation Center, Civic Center, Youth Sportsplex and the Wilderness Golf Course. There were no projects proposed for FY 20-21 due to the pandemic. However, the half-cent sales tax has previously been approved to provide funding for the Downtown Revitalization Project, and Phase 3 design was concluded in FY 20-21 with construction set to begin at the end of the year.

In FY 21-22, a substantial number of projects were proposed by staff as no projects were completed in FY 20-21 and certain infrastructure and amenities are requiring maintenance or replacement to remain operational. For FY 22-23, staff is recommending another aggressive project list based on cash flow to the fund. These new projects are (previously approved projects are not included on this chart):

| Recreation Center Renovations |   |    |                  |
|-------------------------------|---|----|------------------|
| FP - 1628                     | Rec Center Nat. Dehumidification System                 | ST | 600,000          |
| FP - 1628                     | Rec Center Pump Room Repiping                           | ST | 70,000           |
| FP - 1628                     | Rec Center Leisure Pool Resurfacing                     | ST | 73,000           |
| FP-1628                       | Rec Center Network Video Recorder (Surveillance)        | ST | 15,500           |
| <b>FP - 1628</b>              | <b>Exterior Paint &amp; Parking Lot Restripe*</b>       | ST | 75,000           |
| Civic Center Projects         |   |    |                  |
| FP-1906                       | Civic Center Replace Banquet Chairs                     | ST | 90,000           |
| FP-1906                       | Civic Center - New flooring Plaza                       | ST | 24,000           |
| FP-1906                       | Fountain Removal / Gazebo Installation                  | ST | 185,000          |
| Jasmine Hall Renovations      |   |    |                  |
| FP-1906                       | Jasmine Hall Renovations                                | ST | 30,000           |
| Downtown Projects             |   |    |                  |
|                               | Installation of Pavers in Median                        | ST | 50,000           |
| Golf Course Projects          |   |    |                  |
| FG - 245                      | Golf Course Misc. Repairs                               | ST | 120,000          |
| MacLean Park Improvements     |   |    |                  |
| <b>FP - 1629</b>              | <b>Girls Youth Softball Safety Netting Replacement*</b> | ST | 35,000           |
| Suggs Park Improvements       |   |    |                  |
| <b>FP - 1926</b>              | <b>Suggs Baseball Complex Fencing*</b>                  | ST | 125,000          |
|                               | <b>TOTAL</b>  |    | <b>1,492,500</b> |
|                               |   |    |                  |
| <b>Sales Tax ST</b>           |   |    | <b>1,492,500</b> |

# ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

| <b>RESOURCES</b>                                   | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATED<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Fund Balance</b>                                | \$ 2,115,750              | \$ 3,504,159              | \$ 3,504,159                 | 3,746,911                   |
| <b>Revenues</b>                                    |                           |                           |                              |                             |
| Half Cent Sales Tax                                | \$ 3,745,982              | \$ 3,450,000              | \$ 4,088,000                 | 4,170,000                   |
| Miscellaneous                                      |                           | 0                         | 0                            | 0                           |
| Interest Income                                    | 3,441                     | 0                         | 4,000                        | 2,500                       |
|  | <u>\$ 3,749,424</u>       | <u>\$ 3,450,000</u>       | <u>\$ 4,092,000</u>          | <u>4,172,500</u>            |
| <b>Total Resources</b>                             | <b>\$ 5,865,174</b>       | <b>\$ 6,954,159</b>       | <b>\$ 7,596,159</b>          | <b>7,919,411</b>            |
| <b>EXPENDITURES</b>                                | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATED<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
| Transfer to Econ. Devl. Debt Serv.                 | \$ 1,326,074              | \$ 1,341,239              | \$ 1,116,148                 | 1,715,060                   |
| Landscaping Maintenance                            | 42,341                    | 97,660                    | 140,000                      | 100,000                     |
| New Skate Park at MacLean/ Repairs (\$605,000)     |                           | 675,000                   | 675,000                      |                             |
| Golf Course Lake Dredging                          | 18,000                    |                           |                              |                             |
| Misc Repairs at Golf Course                        |                           | 187,000                   | 187,000                      | 120,000                     |
| Recreation Center                                  |                           | 220,000                   | 220,000                      |                             |
| Ballfield Fence Replacement                        |                           | 100,000                   | 100,000                      |                             |
| Parking Lot Resurfacing                            |                           | 227,000                   | 227,000                      |                             |
| Misc Park Projects                                 |                           | 106,000                   | 106,000                      |                             |
| Rec Center Nat. Dehumidification System            |                           |                           |                              | 600,000                     |
| Rec Center Pump Room Repiping                      |                           |                           |                              | 70,000                      |
| Rec Center Leisure Pool Resurfacing                |                           |                           |                              | 73,000                      |
| Rec Center Network Video Recorder-Surveillance     |                           |                           |                              | 15,500                      |
| Rec Center Exterior Paint & Parking Lot Restripe   |                           |                           |                              | 75,000                      |
| Civic Center Replace Banquet Chairs                |                           |                           |                              | 90,000                      |
| Civic Center New Flooring - Plaza                  |                           |                           |                              | 24,000                      |
| Civic Center Fountain Removal / Gazebo Install     |                           |                           |                              | 185,000                     |
| Jasmine Hall Renovations                           |                           |                           |                              | 30,000                      |
| Downtown - Install Pavers in Median                |                           |                           |                              | 50,000                      |
| MacLean - Girls Youth Softball Safety Netting Repl |                           |                           |                              | 35,000                      |
| Suggs Park - Suggs Baseball Complex Fencing        |                           |                           |                              | 125,000                     |
| Transfer to Golf Debt Service                      | 459,600                   | 428,100                   | 428,100                      | 382,500                     |
| Golf Course Operating                              | 165,000                   | 500,000                   | 250,000                      | 500,000                     |
| Transfer to General Fund                           | 350,000                   | 400,000                   | 400,000                      | 450,000                     |
|  | <u>\$ 2,361,015</u>       | <u>\$ 4,281,999</u>       | <u>\$ 3,849,248</u>          | <u>4,640,060</u>            |
| <b>Total Expenditures</b>                          | <b>\$ 2,361,015</b>       | <b>\$ 4,281,999</b>       | <b>\$ 3,849,248</b>          | <b>4,640,060</b>            |
| <b>Ending Fund Balance</b>                         | <b>\$ 3,504,159</b>       | <b>\$ 2,672,160</b>       | <b>\$ 3,746,911</b>          | <b>3,279,351</b>            |

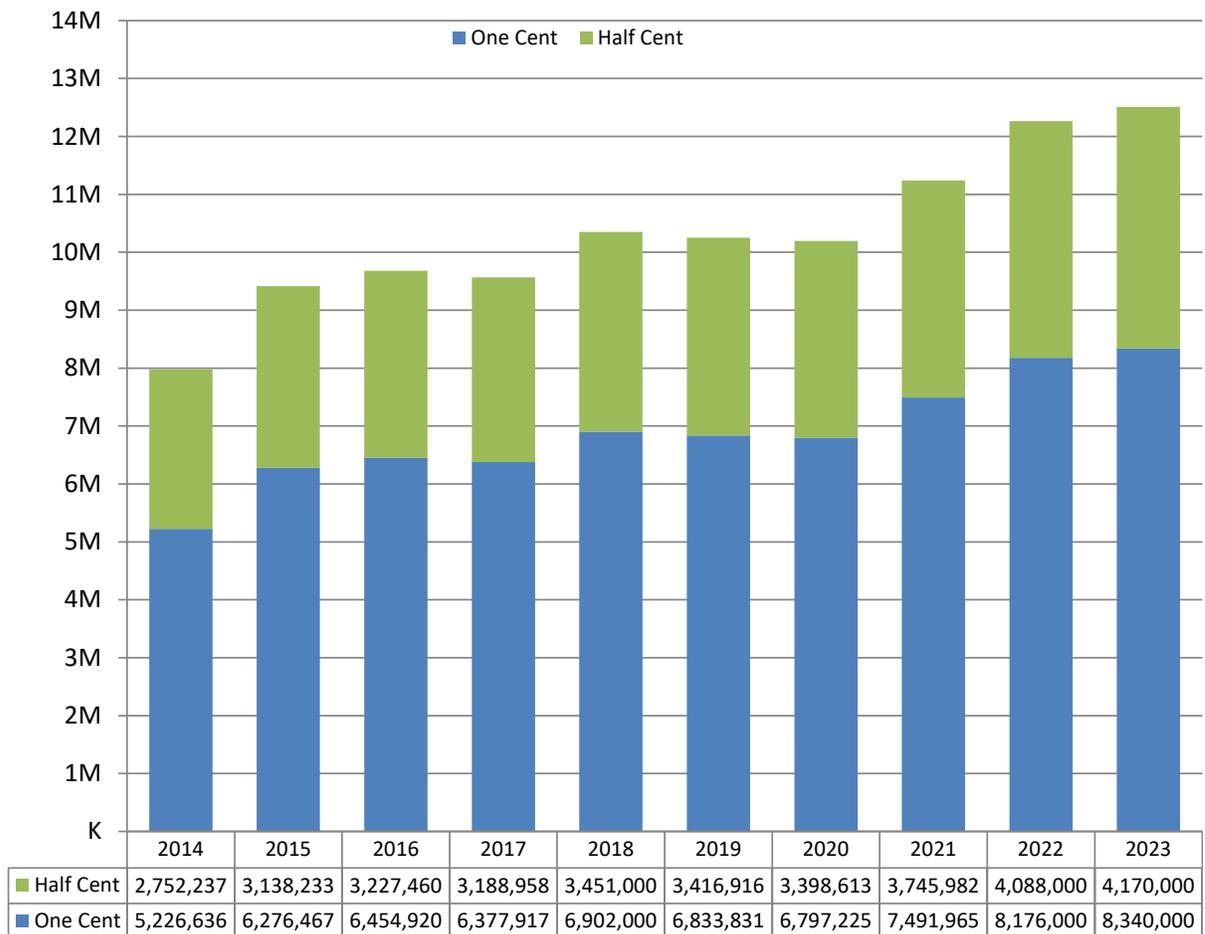
# Lake Jackson Development Corporation Financial Plan

|  | Actual<br>2020 - 21 | Estimated<br>2021 - 22         | Proposed<br>2022 - 23 | Projected<br>2023 - 24 | Projected<br>2024 - 25 | Projected<br>2025 - 26 |
|--|---------------------|--------------------------------|-----------------------|------------------------|------------------------|------------------------|
| <b>FUND BALANCE</b>                                | <b>\$2,115,751</b>  | <b>\$3,504,159</b>             | <b>\$3,746,911</b>    | <b>\$3,279,351</b>     | <b>\$3,470,000</b>     | <b>\$3,830,000</b>     |
| <b>REVENUES</b>                                    |                     |                                |                       |                        |                        |                        |
| Half Cent Sales Tax                                | 3,745,982           | 4,088,000                      | 4,170,000             | 4,250,000              | 4,340,000              | 4,430,000              |
| Miscellaneous                                      |                     |                                |                       |                        |                        |                        |
| Interest Income                                    | 3,441               | 4,000                          | 2,500                 | 2,500                  | 2,500                  | 2,500                  |
| <b>Total Revenues</b>                              | <b>\$3,749,423</b>  | <b>\$4,092,000</b>             | <b>\$4,172,500</b>    | <b>\$4,252,500</b>     | <b>\$4,342,500</b>     | <b>\$4,432,500</b>     |
| <b>EXPENDITURES</b>                                |                     |                                |                       |                        |                        |                        |
| Transfer to Recreation Operations                  | 350,000             | 400,000                        | 450,000               | 450,000                | 450,000                | 450,000                |
| Restrooms & Rec Center CO \$3.5M at 10 years at 3% |                     |                                |                       |                        |                        |                        |
|  |                     | Included in total debt service |                       |                        |                        |                        |
| Parks and Recreation Projects                      |                     | 1,328,000                      | 1,372,500             | 1,374,000              | 1,342,000              |                        |
| <b>Recreation Subtotal</b>                         | <b>350,000</b>      | <b>1,728,000</b>               | <b>1,822,500</b>      | <b>1,824,000</b>       | <b>1,792,000</b>       | <b>450,000</b>         |
| Economic Development Debt Service                  | 1,326,074           | 1,116,148                      | 1,715,060             | 1,517,935              | 1,473,374              | 1,431,680              |
| S. Parking Place Design                            |                     |                                |                       |                        |                        |                        |
| Downtown Maintenance                               | 42,341              | 140,000                        | 100,000               | 100,000                | 100,000                | 100,000                |
| <b>Economic Development Subtotal</b>               | <b>1,368,415</b>    | <b>1,256,148</b>               | <b>1,815,060</b>      | <b>1,617,935</b>       | <b>1,573,374</b>       | <b>1,531,680</b>       |
| Golf Course Projects                               | 18,000              | 187,000                        | 120,000               | 119,000                | 122,000                |                        |
| Golf Course 2016 Brazos River Flood                |                     |                                |                       |                        |                        |                        |
| Golf Course Debt Service                           | 459,600             | 428,100                        | 382,500               | 500,000                | 500,000                | 500,000                |
| Golf Course Operating Reserve                      | 165,000             | 250,000                        | 500,000               | 500,000                | 500,000                | 500,000                |
| <b>Golf Course Subtotal</b>                        | <b>642,600</b>      | <b>865,100</b>                 | <b>1,002,500</b>      | <b>619,000</b>         | <b>622,000</b>         | <b>500,000</b>         |
| <b>Total Expenditures</b>                          | <b>2,361,015</b>    | <b>3,849,248</b>               | <b>4,640,060</b>      | <b>4,060,935</b>       | <b>3,987,374</b>       | <b>2,481,680</b>       |
| <b>Net Revenues (Expenditures)</b>                 | <b>1,390,000</b>    | <b>240,000</b>                 | <b>(470,000)</b>      | <b>190,000</b>         | <b>360,000</b>         | <b>1,950,000</b>       |

# SALES TAX HISTORY

|          | Fiscal Year | One Cent Sales Tax | Section 380 Sales Tax Rebate | Half Cent Sales Tax | Percentage Growth |
|----------|-------------|--------------------|------------------------------|---------------------|-------------------|
|          | 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%             |
|          | 2019        | 6,833,831          | 217,467                      | 3,416,916           | -0.99%            |
|          | 2020        | 6,797,225          | 111,468                      | 3,398,613           | -0.54%            |
|          | 2021        | 7,491,965          | 116,263                      | 3,745,982           | 10.22%            |
| Est.     | 2022        | 8,176,000          | 165,000                      | 4,088,000           | 9.13%             |
| proposed | 2023        | 8,340,000          | 165,000                      | 4,170,000           | 2.01%             |

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

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.

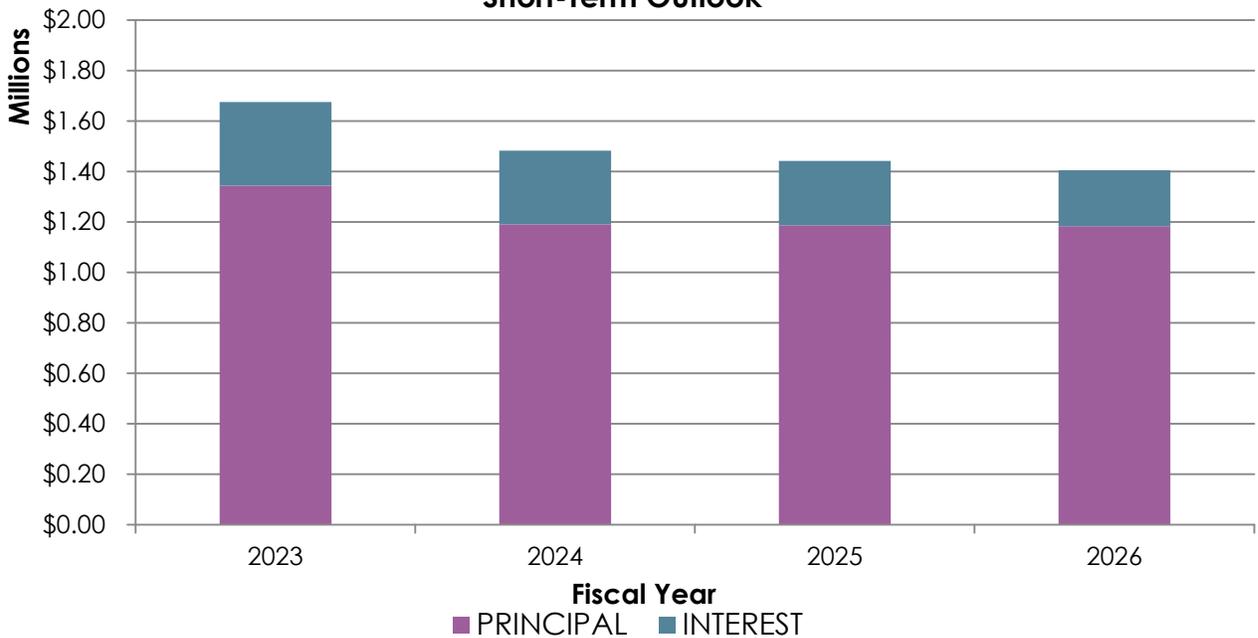
Current debt includes \$5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, \$2.0 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the extension of water lines to 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. A debt issuance of \$3,385,000 was funded in May 2022 with Certificate of Obligation, Series 2022, for Recreation and Park improvements.

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATE<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>Fund Balance</b>        | \$ 0                      | \$ 0                      | \$ 0                        | 0                           |
| <b>Revenues</b>            |                           |                           |                             |                             |
| Transfer from Econ. Devl.  | 1,326,074                 | 1,341,239                 | 1,252,200                   | 1,675,110                   |
|                            | <u>1,326,074</u>          | <u>1,341,239</u>          | <u>1,252,200</u>            | <u>1,675,110</u>            |
| <b>Total Resources</b>     | \$ 1,326,074              | \$ 1,341,239              | \$ 1,252,200                | \$ 1,675,110                |
| <br>                       |                           |                           |                             |                             |
| <b>EXPENDITURES</b>        | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATE<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
| Principal                  | \$ 1,048,067              | \$ 1,046,534              | \$ 1,046,534                | \$ 1,343,466                |
| Interest                   | 278,007                   | 294,705                   | 205,666                     | 331,644                     |
|                            | <u>1,326,074</u>          | <u>1,341,239</u>          | <u>1,252,200</u>            | <u>1,675,110</u>            |
| <b>Total Expenditures</b>  | \$ 1,326,074              | \$ 1,341,239              | \$ 1,252,200                | \$ 1,675,110                |
| <br>                       |                           |                           |                             |                             |
| <b>Ending Fund Balance</b> | \$ 0                      | \$ 0                      | \$ 0                        | 0                           |

# ECONOMIC DEVELOPMENT DEBT SERVICE SCHEDULE

| DATE         | CURRENT DEBT FISCAL TOTALS |                  | PROPOSED DEBT FISCAL TOTALS |                | FISCAL GRAND TOTALS |                  |                   |
|--------------|----------------------------|------------------|-----------------------------|----------------|---------------------|------------------|-------------------|
|              | PRINCIPAL                  | INTEREST         | PRINCIPAL                   | INTEREST       | PRINCIPAL           | INTEREST         | TOTAL             |
| 2022 - 23    | 1,023,466                  | 211,044          | 320,000                     | 120,600        | 1,343,466           | 331,644          | 1,675,110         |
| 2023 - 24    | 870,399                    | 183,986          | 320,000                     | 107,800        | 1,190,399           | 291,786          | 1,482,185         |
| 2024 - 25    | 867,126                    | 159,698          | 320,000                     | 95,000         | 1,187,126           | 254,698          | 1,441,824         |
| 2025 - 26    | 863,189                    | 138,941          | 320,000                     | 82,200         | 1,183,189           | 221,141          | 1,404,330         |
| 2026 - 27    | 709,252                    | 119,670          | 320,000                     | 69,400         | 1,029,252           | 189,070          | 1,218,322         |
| 2027 - 28    | 686,216                    | 98,701           | 315,000                     | 56,700         | 1,001,216           | 155,401          | 1,156,617         |
| 2028 - 29    | 687,838                    | 76,202           | 315,000                     | 44,100         | 1,002,838           | 120,302          | 1,123,139         |
| 2029 - 30    | 665,000                    | 55,475           | 315,000                     | 31,500         | 980,000             | 86,975           | 1,066,975         |
| 2030 - 31    | 470,000                    | 41,038           | 315,000                     | 18,900         | 785,000             | 59,938           | 844,938           |
| 2031 - 32    | 460,000                    | 30,875           | 315,000                     | 6,300          | 775,000             | 37,175           | 812,175           |
| 2032 - 33    | 460,000                    | 20,525           | 0                           | 0              | 460,000             | 20,525           | 480,525           |
| 2033 - 34    | 365,000                    | 11,125           | 0                           | 0              | 365,000             | 11,125           | 376,125           |
| 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           |
| <b>TOTAL</b> | <b>8,357,486</b>           | <b>1,154,179</b> | <b>3,175,000</b>            | <b>632,500</b> | <b>11,532,486</b>   | <b>1,786,679</b> | <b>13,319,165</b> |

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



# SCHEDULE OF OUTSTANDING ECON. DEVELOPMENT BONDS

## ECONOMIC DEVELOPMENT DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

| CERTIFICATE OF<br>OBLIGATION<br>ISSUE | AMOUNT OF<br>ISSUE | INTEREST<br>RATE | YEAR<br>OF<br>MATURITY | AMOUNT<br>OF<br>OUTSTANDING<br>@ 10/01/22 | 2022-23<br>PRINCIPAL<br>DUE | 2022-23<br>INTEREST<br>DUE | 2022-23<br>TOTAL<br>DUE |
|---------------------------------------|--------------------|------------------|------------------------|---|-----------------------------|----------------------------|-------------------------|
| C.O. 2013A                            | \$1,500,000        | 1.98             | 2023                   | 150,000                                   | 150,000                     | 2,250                      | 152,250                 |
| 2015 Refunding                        | \$2,332,087        | 1.94             | 2030                   | 1,827,486                                 | 248,466                     | 48,369                     | 296,835                 |
| C.O. 2016                             | \$3,900,000        | 2.09             | 2036                   | 2,235,000                                 | 270,000                     | 54,300                     | 324,300                 |
| 2021 Refunding                        | \$4,145,000        | 1.30             | 2034                   | 4,145,000                                 | 355,000                     | 106,125                    | 461,125                 |
| C.O. 2022 Proposed                    | \$3,175,000        | TBD              | 2034                   | 3,175,000 Est                             | 320,000 Est                 | 120,600 Est                | 440,600                 |
| <b>TOTAL ALL ISSUES</b>               |                    |                  |                        | <b>11,532,486</b>                         | <b>\$ 1,343,466</b>         | <b>\$ 331,644</b>          | <b>\$ 1,675,110</b>     |

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

### **C.O. 2013A**

\$1,500,000 to fund the extension of water to the airport.

### **REFUNDING 2015:**

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

\$2,332,087 to fund the construction of the Downtown Revitalization Project.

### **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

### **REFUNDING GENERAL OBLIGATION BOND 2021 - \$7,320,000**

#### *GENERAL OBLIGATION BOND 2010*

\$1,000,000 for spot repairs to arterial streets

\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches including Willow / Blossom Anchusa, Timbercreek park outfall, upper slave ditch.

#### *REFUNDING BONDS - Series 2011 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,



# Golf Course Fund



# 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.

## FY 2021-22 Accomplishments

- Promote Players Club Pass to encourage local budget conscious golfers return to course to increase range revenues;
- Build Back Additional Revenue Stream(s) Non-Golf - ( Weddings & Meetings, Dinners);
- Sell Large Volume Special Merchandise Orders to Golf & Non-Golf Market Segments. Expand Online Sales;
- Sell Food for Delivery on The Golf Course. Implement the new POS Phone Ordering Capabilities to increase food sales on course during key events;
- Expand Junior Clinics from summer to other holiday/school breaks throughout the year;
- Transition to a Two-Tier Rate Set with the Standard Rate representing Resident/Non-Resident as more residents transition to Annual Pass Holder options.

## FY 2022-23 Goals

- Recapture Lost Golf Outing Revenue from Pandemic;
- Build Back Additional Revenue Stream(s) Non-Golf - ( Weddings & Meetings, Dinners);
- Sell Large Volume Special Merchandise Orders to Golf & Non-Golf Market Segments. Expand Online Sales;
- Sell Food for Delivery on The Golf Course. Implement the new POS Phone Ordering Capabilities to increase food sales on course;
- Add one or new Amateur Golf Events;
- Grow Weekday Golf rounds through value priced pass holder offer. Build upon the successes of the Players Pass Program.

## Performance Measures

| Primary                                | 2020-2021 Actual | 2021-2022 Target | 2021-2022 Estimate | 2022-2023 Target |
|--|------------------|------------------|--------------------|------------------|
| Total Rounds Played                    | 33,278           | 38,341           | 41,138             | 38,341           |
| Players Pass Rounds                    | 10,996           | 16,870           | 15,571             | 15,218           |
| Tournament Rounds                      | 4,792            | 5,100            | 4,043              | 4,122            |
| *Play Pass Memberships                 | 150              | 160              | 300                | 300              |
| Avg. Green & Cart Fees per round       | \$26.82          | \$29             | \$30               | \$29             |
| Avg. Pro Shop Revenue per round        | \$4.15           | \$4.44           | \$5.03             | \$4.47           |
| Avg. Food & Beverage Revenue per round | \$6.53           | \$6.28           | \$6.17             | \$6.29           |
| Avg. Driving Range Revenue per round   | \$1.52           | \$0.92           | \$0.92             | \$0.92           |

# WILDERNESS GOLF COURSE

## BUDGET INFORMATION

| REVENUES                                 |           | ACTUAL<br>2020-21 | BUDGET<br>2021-22   | ESTIMATE<br>2021-22 | PROPOSED<br>2022-23 |
|--|-----------|-------------------|---------------------|---------------------|---------------------|
| Course & Ground                          | \$        | 1,153,871         | \$ 960,049          | \$ 1,039,371        | \$ 1,291,751        |
| Cart Revenue                             |           | 200,024           | 163,716             | 193,371             | 230,258             |
| Golf Shop                                |           | 215,347           | 171,323             | 195,653             | 234,712             |
| Range                                    |           | 32,335            | 35,171              | 35,274              | 36,650              |
| Food & Beverage                          |           | 261,422           | 240,874             | 252,941             | 319,496             |
| Admin                                    |           | 0                 | 0                   | 15,953              | 0                   |
| <b>Total Revenues</b>                    | <b>\$</b> | <b>1,862,999</b>  | <b>\$ 1,571,133</b> | <b>\$ 1,732,563</b> | <b>\$ 2,112,867</b> |
| <b>Cost of Sales</b>                     |           |                   |                     |                     |                     |
| COGS - Merchandise                       |           | 144,290           | 111,082             | 127,733             | 153,316             |
| COGS - Food & beverage                   |           | 106,140           | 95,493              | 101,374             | 119,939             |
| <b>Total Cost of Sales</b>               | <b>\$</b> | <b>250,430</b>    | <b>\$ 206,575</b>   | <b>\$ 229,107</b>   | <b>\$ 273,255</b>   |
| <b>Gross Profit</b>                      | <b>\$</b> | <b>1,612,569</b>  | <b>\$ 1,364,558</b> | <b>\$ 1,503,456</b> | <b>\$ 1,839,612</b> |
| <b>EXPENSES</b>                          |           |                   |                     |                     |                     |
| Salaries & Wages (with benefits)         | \$        | 916,300           | \$ 952,478          | \$ 928,305          | \$ 1,057,868        |
| Course & Ground                          |           | 487,971           | 456,897             | 415,316             | 549,947             |
| Cart                                     |           | 107,377           | 85,680              | 90,947              | 114,340             |
| Golf Shop                                |           | 32,086            | 23,630              | 22,194              | 39,000              |
| Range                                    |           | 0                 | 7,420               | 7,234               | 12,500              |
| Food & Beverage                          |           | 18,727            | 18,500              | 19,338              | 28,893              |
| General & Administrative                 |           | 138,484           | 123,456             | 117,226             | 161,210             |
| <b>Total Expenses</b>                    | <b>\$</b> | <b>1,700,945</b>  | <b>\$ 1,668,061</b> | <b>\$ 1,600,560</b> | <b>1,963,758</b>    |
| <b>Net Operating Income</b>              | <b>\$</b> | <b>(88,376)</b>   | <b>\$ (303,503)</b> | <b>\$ (97,104)</b>  | <b>(124,146)</b>    |
| <b>Non-Operating Revenues (Expenses)</b> |           |                   |                     |                     |                     |
| Kemper Management Fee                    |           | (93,942)          | (96,288)            | (93,945)            | (106,800)           |
| Trsf from General Fund                   |           | 0                 | 0                   | 0                   | 0                   |
| Trsf from Econ. Devl                     |           | 165,000           | 500,000             | 500,000             | 500,000             |
| <b>NET INCOME</b>                        | <b>\$</b> | <b>(17,318)</b>   | <b>\$ 100,209</b>   | <b>\$ 308,951</b>   | <b>\$ 269,054</b>   |

# 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.

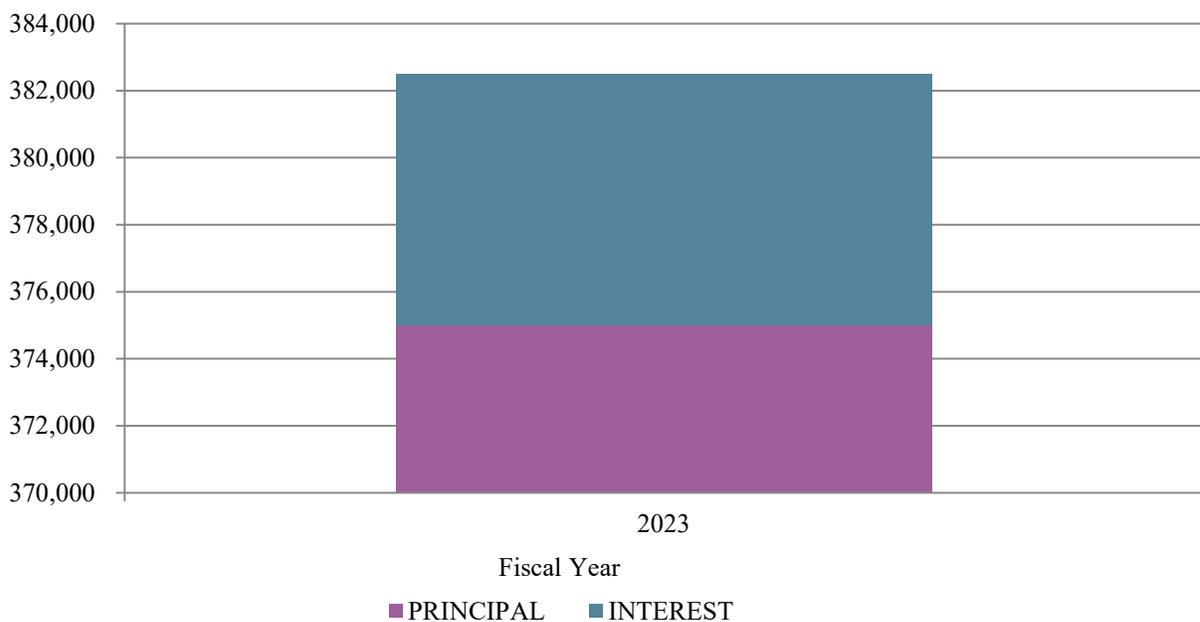
It is anticipated the operations of the Golf Course will not provide sufficient revenues to provide funds for all the necessary debt service. Therefore, the Lake Jackson Development Corporation has set aside \$550,000 in ½ cent sales tax revenues (Economic Development Fund) for the life of the bonds to ensure funds are available for debt service payments. In 2022-2023 it is anticipated that the debt service will be paid by the \$382,500 transfer from the Economic Development Fund.

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATE<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>Fund Balance</b>        | \$ 0                      | \$ 0                      | \$ 0                        | \$ 0                        |
| <b>Revenues</b>            |                           |                           |                             |                             |
| Transfer from Econ. Devl.  | 444,000                   | 428,100                   | 428,100                     | 382,500                     |
|                            | <u>444,000</u>            | <u>428,100</u>            | <u>428,100</u>              | <u>382,500</u>              |
| <b>Total Resources</b>     | \$ 444,000                | \$ 428,100                | \$ 428,100                  | \$ 382,500                  |
| <br>                       |                           |                           |                             |                             |
| <b>EXPENDITURES</b>        | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATE<br/>2021-22</b> | <b>PROPOSED<br/>2022-23</b> |
| Principal                  | \$ 420,000                | \$ 405,000                | \$ 405,000                  | \$ 375,000                  |
| Interest                   | 24,000                    | 23,100                    | 23,100                      | 7,500                       |
| Paying Agent Fees          |                           |                           |                             |                             |
|                            | <u>444,000</u>            | <u>428,100</u>            | <u>428,100</u>              | <u>382,500</u>              |
| <b>Total Expenditures</b>  |                           |                           |                             |                             |
| <br>                       |                           |                           |                             |                             |
| <b>Ending Fund Balance</b> | \$ 0                      | \$ 0                      | \$ 0                        | \$ 0                        |

# GOLF COURSE DEBT SERVICE SCHEDULE

| 2011 REFUNDING SERIES<br>FISCAL TOTALS |                  |                | Fiscal<br>Year   |
|--|------------------|----------------|------------------|
| DATE                                   | PRINCIPAL        | INTEREST       | TOTALS           |
| 2022 - 23                              | 375,000          | 7,500          | 382,500          |
| <b>TOTAL</b>                           | <b>\$375,000</b> | <b>\$7,500</b> | <b>\$382,500</b> |

## Long-Term Debt Schedule



| CERTIFICATE OF<br>OBLIGATION<br>ISSUE | AMOUNT OF<br>ISSUE | INTEREST<br>RATE | YEAR<br>OF<br>MATURITY | AMOUNT<br>OUTSTANDING<br>@ 10/01/22 | 2022-23<br>PRINCIPAL<br>DUE | 2022-23<br>INTEREST<br>DUE | 2022-23<br>TOTAL<br>DUE |
|---------------------------------------|--------------------|------------------|------------------------|-------------------------------------|-----------------------------|----------------------------|-------------------------|
| G.O. 2011 Ref                         | \$4,000,000        | 3.81             | 2023                   | \$ 382,500                          | 375,000                     | 7,500                      | 382,500                 |
| <b>TOTAL ALL ISSUES</b>               |                    |                  |                        | <b>\$382,500</b>                    | <b>\$ 375,000</b>           | <b>\$ 7,500</b>            | <b>\$ 382,500</b>       |

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

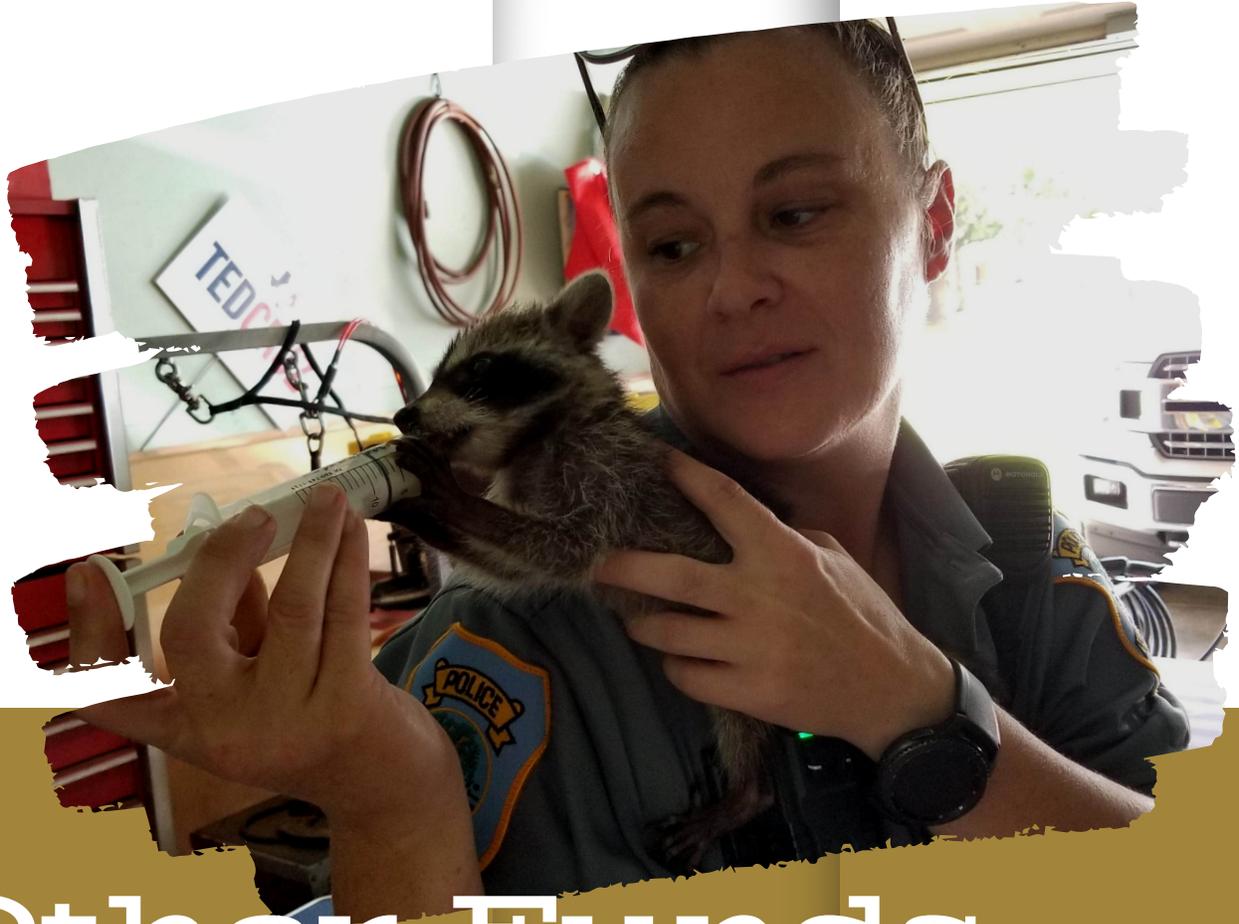
### REFUNDING BONDS - Series 2011

*Certificate of Obligation Bond Series 2002 - REFUNDED*

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



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# Other Funds



# 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 22-23:

- Replace 34 Police Ballistic Vests \$52,000
- Replace 3 Police Patrol Vehicles \$180,000
- Replace 4 Police Motorola AVTEC Radio Consoles \$334,000
- Replace Police CID Vehicle \$47,000
- New Humane Vehicle for New Position \$55,000
- Replace EMS Ambulance Chassis \$200,000
- Replace Streets Dump Truck \$83,000
- New Streets Sand Spreader \$7,000
- New 2 Drainage Turn Mowers \$23,200
- New Parks Sports Turf Renovator \$18,500
- Replace Utility Admin (Meter Reader) Vehicle \$47,000
- Replace 2 Sanitation Garbage Trucks \$750,000
- Replace Golf Course Bush Hog \$5,400
- Computer Equipment (citywide) \$381,100

**Total \$2,186,200**

## IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 22-23 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.

# EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATED<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| <b>Fund Balance</b>        | \$ 8,092,278              | \$ 8,642,129              | \$ 8,642,129                 | \$ 8,693,675               |
| <b>Revenues</b>            |                           |                           |                              |                            |
| Transfer from General Fund | 1,475,325                 | 2,110,855                 | 2,110,855                    | 1,487,325                  |
| Transfer from Utility Fund | 651,545                   | 687,755                   | 687,755                      | 794,805                    |
| Interest Income            | 3,483                     | 3,500                     | 8,000                        | 8,000                      |
| Insurance Proceeds         |                           |                           |                              |                            |
| TCEQ Vehicles              | 362,601                   |                           |                              |                            |
| Sale of Fixed Assets       | 27,470                    |                           |                              |                            |
|                            | <b>\$ 2,520,425</b>       | <b>\$ 2,802,110</b>       | <b>\$ 2,806,610</b>          | <b>\$ 2,290,130</b>        |
| <b>Total Resources</b>     | <b>\$ 10,612,703</b>      | <b>\$ 11,444,239</b>      | <b>\$ 11,448,739</b>         | <b>\$ 10,983,805</b>       |

| <b>EXPENDITURES</b>                  | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATED<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> |
|--------------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Computer Equipment & Software        | \$ 244,208                | \$ 355,195                | \$ 355,195                   | \$ 381,100                 |
| <b><u>COURT:</u></b>                 |                           |                           |                              |                            |
| Replace Courtroom Video system       |                           | 78,500                    | 78,500                       |                            |
| Replace Courtroom Audio System       | -                         |                           |                              |                            |
| <b><u>POLICE:</u></b>                |                           |                           |                              |                            |
| Replace #1048 PPV with Explorer      |                           | 37,000                    | 38,717                       |                            |
| Replace #865 Community Police -Tahoe | 42,725                    |                           |                              |                            |
| Motorcycle Radars (3)                |                           | 7,500                     | 7,463                        |                            |
| Replace #1188 PPV with Tahoe         |                           | 55,000                    | 50,511                       |                            |
| Replace #1190 PPV with Tahoe         |                           | 55,000                    | 48,308                       |                            |
| Replace #1071 PPV with Explorer      | 31,938                    |                           |                              |                            |
| Replace # 1018 Patrol Tahoe (1239)   |                           | 55,000                    | 55,000                       |                            |
| Replace # 1187 Patrol Tahoe          | 53,128                    | 1,875                     | 1,872                        |                            |
| Replace # 1189 with Tahoe            |                           |                           |                              | 60,000                     |
| Patrol 1238Striping                  | 8,434                     |                           |                              |                            |
| Outfit patrol v#1228                 | 17,081                    |                           |                              |                            |
| Replace 34 Ballistic Vests           |                           |                           |                              | 52,000                     |
| Outfit patrol v#1239                 | 20,492                    |                           |                              |                            |
| Replace #1192 PPV with Tahoe         |                           |                           |                              | 60,000                     |
| Replace #1221 PPV with Tahoe         |                           |                           |                              | 60,000                     |
| Replace Consoles                     |                           |                           |                              | 334,000                    |
| Replace #1076 PPV with Explorere     |                           |                           |                              | 47,000                     |
| <b><u>HUMANE:</u></b>                |                           |                           |                              |                            |
| 1/2 Ton Pickup Truck w/Uplift        |                           |                           |                              | 55,000                     |

## EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

| <b>EXPENDITURES</b>                         | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>ESTIMATED</b> | <b>ADOPTED</b> |
|---|----------------|----------------|------------------|----------------|
|   | <b>2020-21</b> | <b>2021-22</b> | <b>2021-22</b>   | <b>2022-23</b> |
| <b><u>FIRE:</u></b>                         |                |                |                  |                |
| Fire Station 1 Generator                    |                | 115,000        | 115,000          |                |
| Replace #1056 with New Truck for Fire Chief |                | 70,000         | 70,000           |                |
| New Gear Washer                             |                | 9,300          | 9,300            |                |
| New Gear Dryer                              |                | 12,600         | 12,600           |                |
| New SCBA Fill Station                       |                | 63,000         | 63,000           |                |
| New Thermal Cameras (3)                     |                | 19,500         | 15,568           |                |
| <b><u>EMS:</u></b>                          |                |                |                  |                |
| Replace medic 6 Ambulance #1163             |                | 300,000        | 272,639          |                |
| Replace Chassis #1774 Ambulance             |                |                |                  | 200,000        |
| <b><u>PARKS:</u></b>                        |                |                |                  |                |
| Replace #1043 Pick Up                       | 41,732         |                |                  |                |
| New PTO-60 Sports Turf Renovator            |                |                |                  | 18,500         |
| Replace #1134 Exmark Mower                  |                |                |                  |                |
| Replace #1156 Exmark Mower                  |                |                |                  |                |
| Replace #1132 Exmark Mower                  |                |                |                  |                |
| New Ex Mark mower                           |                | 12,000         | 10,840           |                |
| Replace Tractor # 534                       | 21,750         |                |                  |                |
| Replace Exmark #1159                        | 9,069          |                |                  |                |
| Replace Exmark #1161                        | 9,069          |                |                  |                |
| Replace Tractor Deck #1012                  | 3,713          |                |                  |                |
| Replace Mowing Deck #1010                   | 5,788          |                |                  |                |
| <b><u>STREETS:</u></b>                      |                |                |                  |                |
| Replace Portable Light Plant # 1016         |                | 20,000         | 20,000           |                |
| Replace #740 Dump Truck                     |                |                |                  | 83,000         |
| New Sand Spreader                           |                |                |                  | 7,000          |
| <b><u>DRAINAGE:</u></b>                     |                |                |                  |                |
| New X Turn Mower                            |                |                |                  | 13,100         |
| New X Turn Mower                            |                |                |                  | 13,100         |
| Replace Slope Mower #497                    |                | 120,000        | 120,000          |                |
| Replace Mowing Tractor #600                 | 42,692         |                |                  |                |
| Replace Pick Up #1035                       |                |                |                  |                |
| Replace #1027 Chevy Silverado 2500 (2009)   |                | 42,000         | 42,000           |                |
| Replace #600 John Deere Tractor             |                | 44,000         | 44,000           |                |
| New 9' Mower Deck                           | 6,500          | 7,500          | 7,500            |                |
| <b><u>CODE ENFORCEMENT:</u></b>             |                |                |                  |                |
| Replace 2007 Honda Civic #883               |                |                |                  |                |
| Replace #813 - Code                         | 40,101         |                |                  |                |

# EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

| <b>EXPENDITURES</b>                     | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>ADOPTED</b>      |
|---|---------------------|---------------------|---------------------|---------------------|
|   | <b>2020-21</b>      | <b>2021-22</b>      | <b>2021-22</b>      | <b>2022-23</b>      |
| <b><u>GARAGE:</u></b>                   |                     |                     |                     |                     |
| Replace Video Camera System             | 43,959              |                     |                     |                     |
| Replace Four Post 62,000 Truck Lift     |                     | 85,000              | 116,077             |                     |
| <b><u>UTILITY ADMIN:</u></b>            |                     |                     |                     |                     |
| Replace #829 F-150Ext Cab               |                     |                     |                     | 47,000              |
| <b><u>WASTE WATER:</u></b>              |                     |                     |                     |                     |
| Replace #1057 & 1060 Vactor Truck       | 323,240             |                     |                     |                     |
| Replace 2009 Chevy Pick Up # 1034       |                     | 55,000              | 55,000              |                     |
| New Single Cab Truck                    |                     | 40,000              | 40,000              |                     |
| <b><u>SANITATION:</u></b>               |                     |                     |                     |                     |
| Replace #1006 Flatbed CNG               | 173,836             |                     |                     |                     |
| New Articulating Loader                 |                     | 117,000             | 106,796             |                     |
| Replace #1007 Flatbed trailer           | 173,836             |                     |                     |                     |
| Replace #1008 Flatbed Trailer           | 173,836             |                     |                     |                     |
| Replace Res Garb Truck # 810            | 165,000             | 160,900             | 125,449             |                     |
| Replace #1046 Rear Loader               |                     |                     |                     | 375,000             |
| Replace #1142 Rear Loader               |                     |                     |                     | 375,000             |
| Replace #807 Commercial Side Load       | 128,948             |                     |                     |                     |
| Replace #869 Refuse Rear Loader         |                     | 350,000             | 364,365             |                     |
| Replace #875 Refuse Rear Loader         |                     | 350,000             | 364,365             |                     |
| Replace Comm Garbage # 793              | 189,500             | 136,400             | 132,499             |                     |
| Replace Cameras (25)                    |                     | 12,500              | 12,500              |                     |
| <b><u>GOLF COURSE</u></b>               |                     |                     |                     |                     |
| Replace Galvanized PTO Driven Brush Hog |                     |                     |                     | 5,400               |
| <b>Total Expenditures</b>               | <b>\$ 1,970,574</b> | <b>\$ 2,786,770</b> | <b>\$ 2,755,064</b> | <b>\$ 2,186,200</b> |
| <b>Ending Fund Balance</b>              | <b>\$ 8,642,129</b> | <b>\$ 8,657,469</b> | <b>\$ 8,693,675</b> | <b>\$ 8,797,605</b> |

# 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 in recent years.

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 2022-23

|   |              |
|---|--------------|
| Kid Fishing Event                           | \$3,000      |
| Community (matching) Park Improvement Funds | 20,000       |
| Contingency                                 | <u>5,000</u> |
|   | \$28,000     |

## IMPACT ON THE BUDGET

There will be no impact on the operating budget.

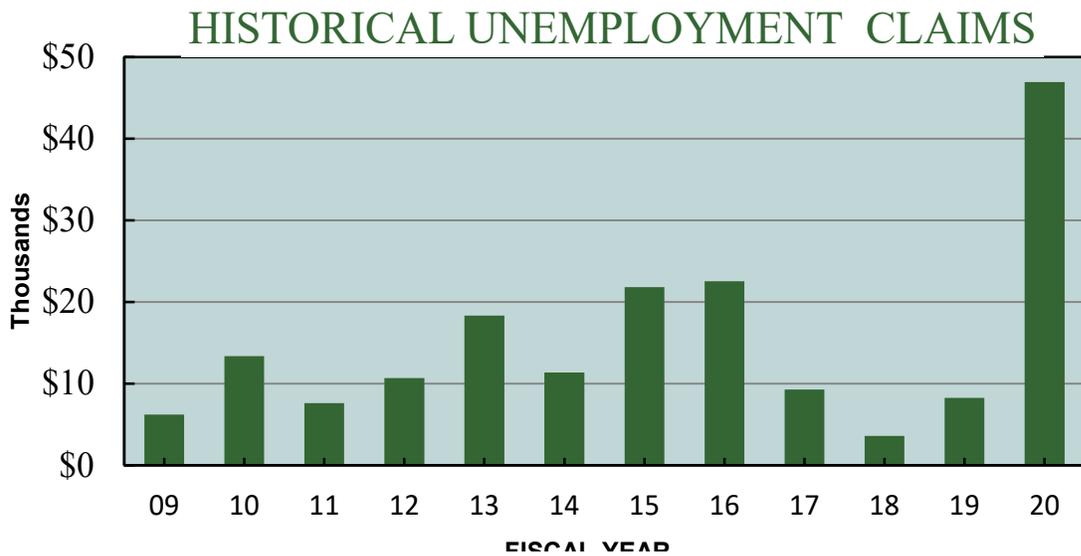
# PARKS FUND BUDGET SUMMARY

| <b>FY 2022-23</b>                           | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>ADOPTED</b>   |
|---|-------------------|-------------------|-------------------|------------------|
| <b><i>RESOURCES</i></b>                     | <b>2020-21</b>    | <b>2021-2022</b>  | <b>2021-2022</b>  | <b>2022-23</b>   |
| <b>Fund Balance</b>                         | \$ 101,696        | \$ 101,741        | \$ 101,741        | \$ 89,156        |
| <b>Revenues</b>                             |                   |                   |                   |                  |
| Interest Income                             | \$ 44             | \$ 35             | \$ 0              | \$ 0             |
| Contributions and Donations                 | 0                 | 0                 | 0                 | 0                |
|   | <u>\$ 44</u>      | <u>\$ 35</u>      | <u>\$ 0</u>       | <u>\$ 0</u>      |
| <b>Total Resources</b>                      | <b>\$ 101,741</b> | <b>\$ 101,776</b> | <b>\$ 101,741</b> | <b>\$ 89,156</b> |
|   |                   |                   |                   |                  |
| <b><i>EXPENDITURES</i></b>                  | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>ADOPTED</b>   |
|   | <b>2020-21</b>    | <b>2021-2022</b>  | <b>2021-2022</b>  | <b>2022-23</b>   |
| Parks Projects - CM (LJ Softball)           | \$                | \$                | \$                | \$               |
| Park Projects - CM (Key Club)               |                   |                   |                   |                  |
| Park Projects - CM (Babe Ruth Baseball)     |                   |                   |                   |                  |
| Park Projects - CM (Little League BB)       |                   |                   |                   |                  |
| Kid Fishing Event                           |                   | 2,000             | 1,905             | 3,000            |
| Dunbar Disc Golf Course Renovations         |                   |                   | 10,680            |                  |
| Community (matching) Park Improvement Funds |                   | 20,000            |                   | 20,000           |
| Contingency                                 |                   | 5,000             |                   | 5,000            |
|   | <u>\$ 0</u>       | <u>\$ 27,000</u>  | <u>\$ 12,585</u>  | <u>\$ 28,000</u> |
| <b>Total Expenditures</b>                   | <b>\$ 0</b>       | <b>\$ 27,000</b>  | <b>\$ 12,585</b>  | <b>\$ 28,000</b> |
| <b>Ending Fund Balance</b>                  | <b>\$ 101,741</b> | <b>\$ 74,776</b>  | <b>\$ 89,156</b>  | <b>\$ 61,156</b> |

# UNEMPLOYMENT INSURANCE FUND

| <b>RESOURCES</b>           | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATED<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| <b>Fund Balance</b>        | \$ 62,388                 | \$ 59,759                 | \$ 59,759                    | \$ 34,779                  |
| <b>Revenues</b>            |                           |                           |                              |                            |
| Transfer From Utility Fund | \$ 0                      | \$ 0                      | \$ 0                         | \$ 0                       |
| Transfer From General Fund | 0                         | 0                         | 0                            | 0                          |
| Interest                   | 27                        | 25                        | 20                           | 30                         |
|                            | <u>\$ 27</u>              | <u>\$ 25</u>              | <u>\$ 20</u>                 | <u>\$ 30</u>               |
| <b>Total Resources</b>     | <b>\$ 62,415</b>          | <b>\$ 59,784</b>          | <b>\$ 59,779</b>             | <b>\$ 34,809</b>           |

| <b>EXPENDITURES</b>        | <b>ACTUAL<br/>2020-21</b> | <b>BUDGET<br/>2021-22</b> | <b>ESTIMATED<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Unemployment Claims        | \$ 2,656                  | \$ 20,000                 | \$ 25,000                    | \$ 25,000                  |
| <b>Total Expenditures</b>  | <b>\$ 2,656</b>           | <b>\$ 20,000</b>          | <b>\$ 25,000</b>             | <b>\$ 25,000</b>           |
| <b>Ending Fund Balance</b> | <b>\$ 59,759</b>          | <b>\$ 39,784</b>          | <b>\$ 34,779</b>             | <b>\$ 9,809</b>            |



# SPECIAL EVENTS FUND

| RESOURCES                      | ACTUAL            | BUDGET            | ESTIMATED         | ADOPTED           |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                | 2020-21           | 2021-22           | 2021-22           | 2022-23           |
| <b>Fund Balance</b>            | \$ 37,876         | 71,957            | 71,957            | 56,640            |
| <b>Revenues</b>                |                   |                   |                   |                   |
| Transfer from General Fund     | \$ 0              | 30,000            | 30,000            | 40,000            |
| Transfer from Motel Occ.       | 57,063            | 75,600            | 55,000            | 55,000            |
| Revenues from FOL              | 0                 | 14,000            | 12,035            | 14,000            |
| Miscellaneous (Special Events) | 18,135            | 18,000            | 4,000             | 15,000            |
| Interest                       | 68                | 0                 | 0                 | 0                 |
|                                | <u>\$ 75,266</u>  | <u>\$ 137,600</u> | <u>\$ 101,035</u> | <u>\$ 124,000</u> |
| <b>Total Resources</b>         | <b>\$ 113,142</b> | <b>\$ 209,557</b> | <b>\$ 172,992</b> | <b>\$ 180,640</b> |

| EXPENDITURES                 | ACTUAL           | BUDGET            | ESTIMATED         | ADOPTED           |
|------------------------------|------------------|-------------------|-------------------|-------------------|
|                              | 2020-21          | 2021-22           | 2021-22           | 2022-23           |
| Festival of Lights           | \$ 2,800         | 40,000            | 41,690            | 39,700            |
| Festival of Lights - Grounds | 0                | 0                 | 1,663             | 1,700             |
| Concerts in the Park         | 18,385           | 25,000            | 25,000            | 25,000            |
| July 4th Celebration         | 20,000           | 25,000            | 25,000            | 30,000            |
| Misc / Advertising           | 0                | 5,000             | 5,000             | 0                 |
| Tournaments                  | 0                | 3,500             | 2,500             | 0                 |
| Misc./Pay Concerts           | 0                | 18,000            | 12,000            | 15,000            |
| Lion's Club Flag Sponsorship | 0                | 3,500             | 3,500             | 3,500             |
|                              | <u>\$ 41,185</u> | <u>\$ 120,000</u> | <u>\$ 116,353</u> | <u>\$ 114,900</u> |
| <b>Total Expenditures</b>    | <b>\$ 41,185</b> | <b>\$ 120,000</b> | <b>\$ 116,353</b> | <b>\$ 114,900</b> |

# GENERAL CONTINGENCY FUND

| RESOURCES                  | ACTUAL<br>2020-21 | BUDGET<br>2021-22 | ESTIMATED<br>2021-22 | ADOPTED<br>2022-23 |
|----------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Fund Balance</b>        | \$ 951,063        | \$ 951,479        | \$ 951,479           | \$ 951,879         |
| <b>Revenues</b>            |                   |                   |                      |                    |
| Transfer from General Fund | \$ 0              | \$ 0              | \$ 0                 | \$ 0               |
| Interest Income            | 417               | 400               | 400                  | 450                |
|                            | <u>\$ 417</u>     | <u>\$ 400</u>     | <u>\$ 400</u>        | <u>\$ 450</u>      |
| <b>Total Resources</b>     | <b>\$ 951,479</b> | <b>\$ 951,879</b> | <b>\$ 951,879</b>    | <b>\$ 952,329</b>  |
| <b>EXPENDITURES</b>        |                   |                   |                      |                    |
|                            | ACTUAL<br>2020-21 | BUDGET<br>2021-22 | ESTIMATED<br>2021-22 | ADOPTED<br>2022-23 |
| Transfer to Utility Fund   | \$ 0              | \$ 0              | \$ 0                 | \$ 0               |
| Transfer to General Fund   | <u>0</u>          | <u>0</u>          | <u>0</u>             | <u>0</u>           |
| <b>Total Expenditures</b>  | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 0</b>          | <b>\$ 0</b>        |
| <b>Ending Fund Balance</b> | <b>\$ 951,479</b> | <b>\$ 951,879</b> | <b>\$ 951,879</b>    | <b>\$ 952,329</b>  |

# UTILITY CONTINGENCY FUND

| RESOURCES                   | ACTUAL<br>2020-21 | BUDGET<br>2021-22 | ESTIMATED<br>2021-22 | ADOPTED<br>2022-23 |
|-----------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Fund Balance</b>         | \$ 420,865        | \$ 421,049        | \$ 421,049           | \$ 421,049         |
| <b>Revenues</b>             |                   |                   |                      |                    |
| Transfer from Utility Fund  | \$ 0              | \$ 0              | \$ 0                 | \$ 0               |
| Interest Income             | 184               | 140               | 0                    | 0                  |
|                             | <u>\$ 184</u>     | <u>\$ 140</u>     | <u>\$ 0</u>          | <u>\$ 0</u>        |
| <b>Total Resources</b>      | \$ 421,049        | \$ 421,189        | \$ 421,049           | \$ 421,049         |
| <br>                        |                   |                   |                      |                    |
| EXPENDITURES                | ACTUAL<br>2020-21 | BUDGET<br>2021-22 | ESTIMATED<br>2021-22 | ADOPTED<br>2022-23 |
| Transfer to<br>Utility Fund | <u>\$ 0</u>       | <u>\$ 0</u>       | <u>\$ 0</u>          | <u>\$ 0</u>        |
| <b>Total Expenditures</b>   | \$ 0              | \$ 0              | \$ 0                 | \$ 0               |
| <b>Ending Fund Balance</b>  | <u>\$ 421,049</u> | <u>\$ 421,189</u> | <u>\$ 421,049</u>    | <u>\$ 421,049</u>  |

# MOTEL OCCUPANCY TAX FUND

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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:

The first level of funds (Level 1) assists the following organizations and events and is distributed on a percentage basis.

- As much as 29% of Level 1 Funds to be used for promotion of tourism through:
  1. 1. Brazosport Convention & Visitors Council; and/or
  2. 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.

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.

# MOTEL OCCUPANCY TAX FUND BUDGET SUMMARY

| RESOURCES                  | ACTUAL     | BUDGET     | ESTIMATED  | ADOPTED    |
|----------------------------|------------|------------|------------|------------|
|                            | 2020-21    | 2021-22    | 2021-22    | 2022-23    |
| <b>Fund Balance</b>        | \$ 85,283  | \$ 95,924  | \$ 95,924  | \$ 104,044 |
| <b>Revenues</b>            |            |            |            |            |
| Hotel Occupancy Tax        |            |            |            |            |
| Best Western               | \$ 68,246  | \$ 86,000  | \$ 87,000  | \$ 90,480  |
| Super 8                    | 21,283     | 22,000     | 18,500     | 19,240     |
| Staybridge Suites          | 126,066    | 160,000    | 168,500    | 175,240    |
| Less Rebate                | (81,943)   | (104,000)  | (109,525)  | (113,906)  |
| Clarion                    | 29,711     | 40,000     | 23,000     | 23,920     |
| Comfort Suites             | 70,087     | 82,000     | 64,000     | 66,560     |
| Courtyard by Marriott      | 175,753    | 218,000    | 250,000    | 260,000    |
| Less Rebate                | (131,814)  | (163,500)  | (187,500)  | (195,000)  |
| Woodspring                 | 67,662     | 84,000     | 67,600     | 70,304     |
| Candlewood                 | 76,400     | 75,000     | 77,000     | 80,080     |
| <b>Total Occupancy Tax</b> | \$ 421,451 | \$ 499,500 | \$ 458,575 | \$ 476,918 |
| Interest Income            | 42         | 30         | 45         | 50         |
|                            | \$ 421,493 | \$ 499,530 | \$ 458,620 | \$ 476,968 |
| <b>Total Resources</b>     | \$ 506,776 | \$ 595,454 | \$ 554,544 | \$ 581,012 |
| <b>EXPENDITURES</b>        |            |            |            |            |
|                            | ACTUAL     | BUDGET     | ESTIMATED  | ADOPTED    |
|                            | 2020-21    | 2021-22    | 2021-22    | 2022-23    |
| Fine Arts Council          | \$ 57,063  | 75,600     | 64,000     | 66,560     |
| Brazosport Area C of C     | 118,202    | 144,800    | 133,000    | 138,320    |
| Museum of Natural Science  | 85,595     | 105,000    | 96,000     | 99,840     |
| L.J. Historical Museum     | 85,595     | 105,000    | 96,000     | 99,840     |
| Level 2 Expenditures       | 2,675      | 0          | 0          | 0          |
| Marketing Items / Brochure | 4,659      | 4,800      | 6,500      | 4,769      |
| Transfer to Special Events | 57,063     | 75,600     | 55,000     | 55,000     |
| <b>Total Expenditures</b>  | \$ 410,852 | \$ 510,800 | 450,500    | \$ 464,329 |
| <b>Ending Fund Balance</b> | \$ 95,924  | \$ 84,654  | 104,044    | \$ 116,683 |

Level 1 Max Increase to \$631,201 based on .1097 CPI Adjustment (April 2021 to April 2022)

# 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 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 2022, \$49,000 of PEG Funds was approved for a new computer and streaming equipment from Swagit Productions, LLC. These upgrades expand upon the streaming of Council and Planning Commission meetings first implemented in FY 2021.

| RESOURCES              | ACTUAL<br>2020-21 | BUDGET<br>2021-22 | ESTIMATED<br>2021-22 | ADOPTED<br>2022-23 |
|------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Fund Balance</b>    | \$ 390,077        | 441,804           | 441,804              | 346,592            |
| <b>Revenues</b>        |                   |                   |                      |                    |
| PEG fees               | \$ 66,475         | 65,000            | 60,000               | 65,000             |
| Interest               | 213               | 250               | 200                  | 250                |
|                        | <u>\$ 66,688</u>  | <u>\$ 65,250</u>  | <u>\$ 60,200</u>     | <u>\$ 65,250</u>   |
| <b>Total Resources</b> | \$ 456,765        | \$ 507,054        | \$ 502,004           | \$ 411,842         |

| EXPENDITURES               | ACTUAL<br>2020-21           | BUDGET<br>2021-22 | ESTIMATED<br>2021-22 | ADOPTED<br>2022-23 |
|----------------------------|-----------------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses</b>  |                             |                   |                      |                    |
| Operating Supplies/BISD    | \$ 14,961                   | 106,412           | 106,412              | 50,000             |
| Operating Supplies/City    | <u>                    </u> | <u>20,250</u>     | <u>49,000</u>        | <u>50,000</u>      |
| <b>Total Expenditures</b>  | \$ 14,961                   | \$ 126,662        | \$ 155,412           | \$ 100,000         |
| <b>Ending Fund Balance</b> | <u>\$ 441,804</u>           | <u>\$ 380,392</u> | <u>\$ 346,592</u>    | <u>\$ 311,842</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.

| <b>RESOURCES</b>           | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>ESTIMATED</b> | <b>ADOPTED</b>   |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | <b>2020-21</b>   | <b>2021-22</b>   | <b>2021-22</b>   | <b>2022-23</b>   |
| <b>Fund Balance</b>        | \$ 78,240        | \$ 74,920        | \$ 74,920        | \$ 74,920        |
| <b>Revenues</b>            |                  |                  |                  |                  |
| Seizures                   | \$ 23,966        | \$ 52,000        | 20,000           | 20,000           |
| Misc                       | 0                |                  |                  |                  |
| Interest                   | 0                | 100              | 0                | 0                |
|                            | <u>\$ 23,966</u> | <u>\$ 52,100</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> |
| <b>Total Resources</b>     | \$ 102,206       | \$ 127,020       | \$ 94,920        | \$ 94,920        |
| <br>                       |                  |                  |                  |                  |
| <b>EXPENDITURES</b>        | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>ESTIMATED</b> | <b>ADOPTED</b>   |
|                            | <b>2020-21</b>   | <b>2021-22</b>   | <b>2021-22</b>   | <b>2022-23</b>   |
| Reimbursement (30% to DA)  | \$               | \$               | \$               | \$               |
| Undercover Operations      |                  |                  |                  |                  |
| Operating Supplies         | 27,286           | 30,000           | 20,000           | 20,000           |
| Miscellaneous              |                  |                  |                  |                  |
|                            | <u>27,286</u>    | <u>30,000</u>    | <u>20,000</u>    | <u>20,000</u>    |
| <b>Total Expenditures</b>  | \$ 27,286        | \$ 30,000        | \$ 20,000        | \$ 20,000        |
| <br>                       |                  |                  |                  |                  |
| <b>Ending Fund Balance</b> | \$ 74,920        | \$ 97,020        | \$ 74,920        | \$ 74,920        |

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# Multi-Year Funds



# MULTI-YEAR FUNDS SUMMARY - GENERAL

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 were completed with street reconstruction in Woodland Park. The remaining structure is currently under construction.

## **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 (primary contract complete), 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 ( complete). The second \$4 million phase includes the construction funding of the Woodland Park project (complete). Included in this project will be two of the drainage structures on Yaupon that were originally funded by the 2010 Bond Fund(complete). 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 freed an estimated \$600,000 in this fund to be available to address drainage related concerns that came to light in the 2017 flood. We were also able to allocate some money to panel replacements, a project which will seem be under construction. The second phase also includes \$650,000 for the engineering of the next portion of the downtown revitalization (Engineering complete). There remains some unallocated money in this fund that may be needed for the upcoming downtown project construction which was delayed due to Covid.

# MULTI-YEAR FUNDS SUMMARY - GENERAL

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## **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 now out for bid.

## **2021 Infrastructure Improvement Bond Construction Fund**

This fund accounts for \$26.5 million of bonds approved by the voters in May 2021. Projects include \$3.7 million for the construction of a new Animal Control Facility, \$2.6 million for work on Pin Oak, North Shady Oaks and Forest Oaks Lane, \$1 million for Street Panel Replacements, and \$300,000 for Library Flooring. Future projects include \$2.4 million for police department renovation and storage expansion, \$12.1 million available for improvements at Moss, Chestnut and Wisteria streets and Palm Lane, \$2.9 million for asphalt repair to Willenberg and Balsam streets and streets in the Sleepy Hollow subdivision, and an additional \$1.5 million for Street Panel Replacements.

## **2022 Parks and Recreation Improvement Bonds**

\$3.5 million in Certificates of Obligation are planned for in the Spring of 2022. \$2.13 million would be for the replacement/expansion of restrooms in six parks, while the remaining \$1.37 million would be for the replacement of playground equipment at seven parks. These bonds will be repaid from the Economic Development Fund (1/2 cent sales tax).

# MULTI-YEAR FUNDS SUMMARY - UTILITY

## **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 include the Northwest water system expansion, (complete) 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, additional local lift station renovations and water mixers for the ground storage tanks. The water mixer project is currently ongoing.

## **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 (complete), Woodland Park Water and Sewer (complete), 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 (this portion complete). 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. Both phases are now complete and substantially under the original 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 (phase I) and Huisache Sewer replacement. Because Basin 6 and this project were under budget we were able to extend this project to include both phases of Lake Forest. This project is approximately 90% complete. With these projects nearing completion, there are still substantial funds remaining. Plans are to fund the remaining portion of the Ground Storage Tank Mixer project and the project to rehab the Wastewater Treatment Plant Headworks.

## **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. With the development of the Alden subdivision substantially delayed, the rehab of Lift Station 1 and the replacement of the force main from Lift Station 1 to the wastewater treatment plant has become the priority. Engineering and planning for these projects has begun.

## 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 completed the Woodland Park project in the 2016-17 Infrastructure Bond Fund. The remaining money in this fund will complete the third crossing. This work is progressing now. 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 2022

|   | Project to Date * | Total Projected     |
|---|-------------------|---------------------|
| Net Proceeds from Bond Issuance             | \$ 160,762        | \$ 3,000,000        |
| Transfer From 2004 Infrastructure Bond Fund |                   | 67,177              |
| Transfer from 2007 Infrastructure Bond Fund |                   | 24,025              |
| Transfer from 2009 Infrastructure Bond Fund |                   | 5                   |
| Interest Earned                             |                   |                     |
| Prior years                                 |                   | 63,060              |
| Fiscal 2022 (thru period 6)                 | 20                | 20                  |
| Total Interest Earned                       | 20                | 63,080              |
| <b>Total Resources</b>                      | <b>\$ 160,782</b> | <b>\$ 3,154,287</b> |

|                                   | Original Budget     | Project To Date * | Remaining to be spent | Total Projected     |
|-----------------------------------|---------------------|-------------------|-----------------------|---------------------|
| Timbercreek Park                  | \$ 400,000          | \$                | \$                    | \$ 11,905           |
| Oak Dr. Structure Crossings (3)   | 470,000             |                   |                       | 462,884             |
| S. Yaupon Structure Crossings (2) | 311,700             |                   |                       | 619,636             |
| Elm Structure Crossings (2)       | 149,200             |                   |                       | 397,045             |
| S Yaupon, Elm & Magnolia linings  | 399,200             |                   |                       | 62,689              |
| Upper slave ditch                 | 185,000             |                   |                       | 166,812             |
| Arterial street repair            | 1,000,000           |                   |                       | 1,001,042           |
| Yaupon Crossing at Walnut         | 84,900              | 160,763           |                       | 432,274             |
| <b>Total Expenditures</b>         | <b>\$ 3,000,000</b> | <b>\$ 160,763</b> | <b>\$ 0</b>           | <b>\$ 3,154,287</b> |
| <b>Projected Remaining Funds</b>  |                     |                   |                       | <b>\$ 0</b>         |

# 2013 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND

The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, 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, 2022

| <b>Resources</b>                | <b>Project<br/>To<br/>Date</b> | <b>Total<br/>Projected</b> |
|---------------------------------|--------------------------------|----------------------------|
| Net Proceeds from Bond Issuance | \$ 2,000,000                   | \$ 2,000,000               |
| Interest Earned                 |                                |                            |
| Prior Years                     | 38,190                         | 38,190                     |
| Fiscal 2022                     | 2                              | 2                          |
| Total Interest Earned           | 38,192                         | 38,192                     |
| <b>Total Resources</b>          | <b>\$ 2,038,192</b>            | <b>\$ 2,038,192</b>        |

| <b>Expenditures</b>         | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|-----------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|
| South Parking Place         | \$ 2,000,000               | \$ 1,964,630                   | \$                               | \$ 1,964,630               |
| This Way-C/Way to 332       |                            | 45,910                         |                                  | 45,910                     |
| Downtown Landscaping Repair |                            | 27,689                         |                                  | 27,689                     |
| S parking pl add elect      |                            | \                              |                                  |                            |
| <b>Total Expenditures</b>   | <b>\$ 2,000,000</b>        | <b>\$ 2,038,229</b>            | <b>\$ 0</b>                      | <b>\$ 2,038,229</b>        |

**Projected Remaining Funds** **(37)**

## 2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

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### 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

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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 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

### 2014 \$5.5 Million Economic Incentives Infrastructure Bonds As of March 31, 2022

| <b>Resources</b>                | <b>Project<br/>To<br/>Date</b> | <b>Total<br/>Projected</b> |
|---------------------------------|--------------------------------|----------------------------|
| Net Proceeds from Bond Issuance | \$ 5,500,000                   | \$ 5,500,000               |
| Prior Interest Earned           | 19,891                         | 19,922                     |
| Fiscal 2022 YTD                 | 31                             |                            |
| Total Interest Earned           | <u>19,922</u>                  | <u>19,922</u>              |
| <b>Total Resources</b>          | <b>\$ 5,519,922</b>            | <b>\$ 5,519,922</b>        |

| <b>Expenditures</b>         | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|-----------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Dow Innovation Center       | \$ 2,500,000               | \$ 2,344,193                   | \$ 0                             | \$ 2,344,193               |
| Off-Site Utilities          |                            |                                |                                  |                            |
| Abner Jackson Street Repair |                            | 49,156                         | 0                                | 49,156                     |
| Oak Woods Re development    | 3,000,000                  | 3,000,000                      | 0                                | 3,000,000                  |
| HEB                         |                            |                                |                                  |                            |
| This Way spot repair        |                            | 33,446                         |                                  | 33,446                     |
| Azelea bridge               |                            | 10,867                         | 82,260                           | 10,867                     |
| <b>Total Expenditures</b>   | <b>\$ 5,500,000</b>        | <b>\$ 5,437,662</b>            | <b>\$ 82,260</b>                 | <b>\$ 5,437,662</b>        |

**Projected remaining Funds** **\$ 82,260**

## 2016-2017 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

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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 designed to reduce localized street flooding. The primary contract for this project is now complete.

### 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

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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 IMPROV. BOND CONSTRUCTION FUND

## 2016 / 2017 Infrastructure Improvements Bond Construction Fund As of March 2022

| <b>Resources</b>        | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|-------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bonds |                                  |                            |
| 2016                    | \$ 3,000,000                     | \$ 3,000,000               |
| 2017                    | 4,000,000                        | 4,000,000                  |
| Misc. Income            | 11,460                           | 11,460                     |
| Interest Earned         |                                  |                            |
| Prior Years             | 277,111                          | 277,605                    |
| Fiscal 2022             | 494                              |                            |
| Total Interest Earned   | 289,065                          | 289,065                    |
| <b>Total Resources</b>  | <b>\$ 7,289,065</b>              | <b>\$ 7,289,065</b>        |

| <b>Expenditures</b>                  | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Woodland Park Subdivision *          | \$ 2,626,000               | \$ 2,381,060                   | \$                               | \$ 2,381,060               |
| That Way/N Parking Place Engineering | 650,000                    | 714,045                        |                                  | 714,045                    |
| Downtown S Parking Place             | 250,000                    | 50,256                         |                                  | 50,256                     |
| Oak Dr. / Circle Way Light           | 500,000                    | 437,075                        |                                  | 437,075                    |
| Plantation Dr Bridge                 | 1,000,000                  | 910,155                        |                                  | 910,155                    |
| Willow / Blossom Drainage            | 800,000                    | 835,467                        |                                  | 835,467                    |
| Yaupon Structure Crossing @ Walnut   |                            | 338,711                        |                                  | 338,711                    |
| Circle Way Panel Replacement         |                            | 11,300                         |                                  | 11,300                     |
| Panel Replacements                   |                            | 157,040                        | 42,960                           | 157,040                    |
| Brazos Canal Relief                  |                            | 95,324                         | 204,676                          | 95,324                     |
| Oleander/ Magnolia Channel Erosion   |                            | 42,934                         |                                  | 42,934                     |
| Hickory Ditch Outfall                |                            | 141,010                        |                                  | 141,010                    |
| Shy Pond Drainage                    |                            |                                | 865,816                          |                            |
| <b>Total Expenditures</b>            | <b>\$ 5,826,000</b>        | <b>\$ 6,114,377</b>            | <b>1,113,452</b>                 | <b>\$ 6,114,377</b>        |
| <b>Projected Remaining Funds</b>     |                            |                                | <b>\$ 1,174,688</b>              |                            |

## 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 was delayed due to the pandemic, however the project is currently out for bid.

### 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 currently provide \$70,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

### 2018 \$9 Million Infrastructure Improv Bond Construction Fund As of March 2022

| <b>Resources</b>                     | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bonds to be Issued | \$ 9,000,000                     | \$ 9,000,000               |
| Interest Earned                      |                                  |                            |
| Prior Years                          | 257,854                          | 260,778                    |
| Fiscal 2022 thru period 6            | 2,924                            |                            |
| Total Interest Earned                | 260,778                          | 260,778                    |
| <b>Total Resources</b>               | <b>\$ 9,260,778</b>              | <b>\$ 9,260,778</b>        |

| <b>Expenditures</b>              | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|----------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Downtown Revitalization          | \$ 9,000,000               | \$ 2,325,570                   | \$ 6,935,208                     | \$ 2,325,570               |
| <b>Total Expenditures</b>        | <b>\$ 9,000,000</b>        | <b>\$ 2,325,570</b>            | <b>6,935,208</b>                 | <b>\$ 2,325,570</b>        |
| <b>Projected Remaining Funds</b> |                            |                                | <b>\$ 6,935,208</b>              |                            |

## 2021 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2021 voters approved the issuance of \$26.5 million in General Obligation Bonds. The first phase of those bonds were issued in December 2021.

### Animal Services Facility

This bond issue will include \$3.7 million for the construction of a new Animal Services Facility near the current City Service Center.

### Pin Oak, N Shady Oaks, Forest Oaks Ln

This bond issue will include \$2.6 million for the complete reconstruction of these streets along with the replacement of Water and Sewer lines.

### Street Panel Replacements

This will be the first phase of panel replacements approved by the voters. This will be \$1 million.

### Library Flooring

This bond issue included \$300,000 for the replacement of Library flooring, which was completed in May 2022.

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### IMPACT ON OPERATING BUDGET

The construction of an Animal facility not run by the SPCA as part of a coalition is going to impact our operating budget as we will no longer pay a fee to the coalition but we will have our own operating expenses to pay. There are still many details to be worked including whether or not we allow other cities to bring their animals to our facility.

### 2021 Infrastructure Bond Bond Construction Fund As of March 2022

| <b>Resources</b>                     | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bonds to be Issued | \$                               | \$ 7,600,000               |
| Interest Earned                      |                                  |                            |
| Prior Years                          | 0                                | 0                          |
| Fiscal 2022                          | 859                              | 859                        |
| Total Interest Earned                | <u>859</u>                       | <u>859</u>                 |
| <b>Total Resources</b>               | <b>\$ 859</b>                    | <b>\$ 7,600,859</b>        |

| <b>Expenditures</b>                    | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|--|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Animal Control Facility                | \$ 3,700,000               | \$ 22,596                      | \$ 3,700,000                     | \$ 3,722,596               |
| Pin Oak, N. Shady Oaks, Forest Oaks Ln | 2,600,000                  | 58,000                         | 2,600,000                        | 2,658,000                  |
| Street Panel Replacements              | 1,000,000                  |                                | 1,000,000                        | 1,000,000                  |
| Library Flooring                       | 300,000                    |                                | 300,000                          | 300,000                    |
| <b>Total Expenditures</b>              | <b>\$ 7,600,000</b>        | <b>\$ 80,596</b>               | <b>7,600,000</b>                 | <b>\$ 7,680,596</b>        |

|                                  |                           |
|----------------------------------|---------------------------|
| <b>Projected Remaining Funds</b> | <b>\$ <u>(79,737)</u></b> |
|----------------------------------|---------------------------|

# 2022 PARKS AND RECREATION IMPROVMENT BONDS

The first issue of these bonds were in May 2022. These bonds will be repaid from the Economic Development Fund. (1/2 cent sales tax) .

## Restroom Replacements

This will include \$2.13 million for funding the replacement/ expansion of restrooms at six (6) parks.

## Playground Replacements

This will include \$1.37 million for funding the replacement of playground equipment at seven (7) parks.

## IMPACT ON OPERATING BUDGET

There is minimal direct impact on the operating budget.

### 2022 Parks & Rec Improvement Bonds Bond Construction Fund As of March 2022

| <b>Resources</b>                     | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bonds to be Issued | \$ 0                             | \$ 3,500,000               |
| Interest Earned                      |                                  |                            |
| Prior Years                          | 0                                | 0                          |
| Fiscal 2022                          | 0                                | 0                          |
| Total Interest Earned                | <u>0</u>                         | <u>0</u>                   |
| <b>Total Resources</b>               | <b>\$ 0</b>                      | <b>\$ 3,500,000</b>        |

| <b>Expenditures</b>                    | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|--|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Girls Youth Softball Restroom Expand   | \$ 275,000                 | \$ 0                           | \$ 275,000                       | \$ 275,000                 |
| Pee Wee Baseball RR/Concession/Storage | 555,000                    |                                | 555,000                          | 555,000                    |
| Junior Service League Restrooms        | 150,000                    |                                | 150,000                          | 150,000                    |
| Dunbar Pk Pavillion Restroom Replace   | 445,000                    |                                | 445,000                          | 445,000                    |
| Dunbar Football/Soccer Replacement     | 555,000                    |                                | 555,000                          | 555,000                    |
| Garland Park small restroom            | 150,000                    |                                | 150,000                          | 150,000                    |
| Jasmine Park Playground & Path         | 250,000                    |                                | 250,000                          | 250,000                    |
| Timbercreek Playground Path & Trail    | 275,000                    |                                | 275,000                          | 275,000                    |
| Captain Terry Playground & Path        | 125,000                    |                                | 125,000                          | 125,000                    |
| Dunbar Park Playground & Path          | 250,000                    |                                | 250,000                          | 250,000                    |
| Pecan Park Playground & Path           | 135,000                    |                                | 135,000                          | 135,000                    |
| Fireman's Park Playground & Path       | 135,000                    |                                | 135,000                          | 135,000                    |
| Garland Park playgroud and path        | 200,000                    |                                | 200,000                          | 200,000                    |
| <b>Total Expenditures</b>              | <b>\$ 3,500,000</b>        | <b>\$ 0</b>                    | <b>3,500,000</b>                 | <b>\$ 3,500,000</b>        |

**Projected Remaining Funds**

**\$ 0**

# 2013 WATER AND SEWER BOND CONSTRUCTION FUND

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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), the repair of the Marigold sewer line (complete), and water mixers for ground storage tanks (in progress).

## 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 WATER AND SEWER BOND CONSTRUCTION FUND

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## 2013 \$2.0 Million Water and Sewer Bonds 2013A \$1.5 Million Certificates of Obligation As of March 31, 2022

| <b>Resources</b>                                       | <b>Project<br/>To<br/>Date</b> | <b>Total<br/>Projected</b> |
|--|--------------------------------|----------------------------|
| 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                                   | 27,407                         | 27,453                     |
| Fiscal 2022 YTD  | 46                             |                            |
| Total Interest Earned                                  | 27,453                         | 27,453                     |
| <br>   |                                |                            |
| <b>Total Resources</b>                                 | <b>\$ 3,531,694</b>            | <b>3,531,694</b>           |

| <b>Expenditures</b>                   | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be Spent</b> | <b>Total<br/>Projected</b> |
|---------------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|
| 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                                | 117,173                    |
| NW Water Expansion                    |                            | 2,279,787                      | 0                                | 2,279,787                  |
| 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                    |
| Water Mixers for Ground Storage Tanks |                            | 12,917                         | 122,991                          | 42,089                     |
| <br>                                  |                            |                                |                                  |                            |
| <b>Total Expenditures</b>             | <b>\$ 3,724,250</b>        | <b>\$ 3,379,531</b>            | <b>\$ 122,991</b>                | <b>\$ 3,408,703</b>        |

**Projected Remaining funds** \$ 122,991

# 2016 WATER AND SEWER BOND CONSTRUCTION FUND

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## 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

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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 WATER AND SEWER BOND CONSTRUCTION FUND

### 2016 \$3 Million Water and Sewer Bonds \$3.9 Million Certificates of Obligation Bond Construction Fund As of March 2022

| <b>Resources</b>                             | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--|----------------------------------|----------------------------|
| 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                  |
| <br>   |                                  |                            |
| Prior period interest                        | 141,467                          | 141,769                    |
| Interest Earned 2022 YTD                     | 302                              |                            |
| <br>   |                                  |                            |
| Total Interest Earned                        | 141,769                          | 141,769                    |
| <br>   |                                  |                            |
| <b>Total Resources</b>                       | <b>\$ 7,041,769</b>              | <b>\$ 7,041,769</b>        |

| <b>Expenditures</b>                  | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date *</b> | <b>Remaining<br/>to be Spent</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------|----------------------------------|----------------------------------|----------------------------|
| Northwest Sewer expansion            |                            |                                  |                                  |                            |
| extend sewer service to airport      | \$ 6,900,000               | \$ 4,715,426                     | \$                               | \$ 4,715,426               |
| & Lift Station 25 force main         |                            |                                  |                                  |                            |
| Sewer North- add'l transmission line |                            | 55,963                           |                                  | 55,963                     |
| Replace Water Well 5                 | 315,000                    | 324,100                          |                                  | 324,100                    |
| Woodland Park Water/Sewer            | 637,787                    | 638,387                          |                                  | 638,387                    |
| Oak Drive Water Tower                | 275,000                    | 278,850                          |                                  | 278,850                    |
| Booster Pumps                        | 250,000                    | 29,817                           |                                  | 29,817                     |
| SCADA                                | 150,000                    | 152,869                          |                                  | 152,869                    |
| WWTP Repairs - HRGreen               |                            |                                  | 293,857                          |                            |
| WWTP Generator                       |                            |                                  | 552,500                          |                            |
| <b>Total Expenditures</b>            | <b>\$ 8,527,787</b>        | <b>\$ 6,195,412</b>              | <b>846,357</b>                   | <b>\$ 6,195,412</b>        |

**Projected Remaining Funds** **\$ 846,357**

## 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. 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. Originally this was planned as only being the first phase of Lake Forest but we were able to include the second phase as well. This project is 90% complete.

### Additional Projects

With the savings from originally budgeted projects we plan to also complete a project to Rehab the Headworks at the Wastewater Treatment Plant.

### 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 2022

| <b>Resources</b>                     | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bonds to be Issued | \$ 5,000,000                     | \$ 5,000,000               |
| Interest Earned Previous years       | 214,858                          | 215,514                    |
| Fiscal 2022                          | 656                              |                            |
| Total Interest Earned                | <u>215,514</u>                   | <u>215,514</u>             |
| <b>Total Resources</b>               | <b>\$ 5,215,514</b>              | <b>\$ 5,215,514</b>        |

| <b>Expenditures</b>                    | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|--|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Basin 6 subbasin b phase I             | \$ 1,042,000               | \$ 627,333                     | \$ 627,333                       | \$ 627,333                 |
| Basin 6 phase II                       | 2,458,000                  | 983,381                        |                                  | 983,381                    |
| Lake Forest /Huisache                  | 1,500,000                  | 1,616,718                      |                                  | 1,616,718                  |
| lift station 1                         |                            | 29,592                         |                                  | 29,592                     |
| wwtp generator                         |                            | 552,500                        |                                  | 552,500                    |
| Waste Water Treatment Plant Evaluation |                            | 47,909                         |                                  | 47,909                     |
| Woodland Park Water/Sewer              |                            |                                | 1,302,673                        |                            |
| Water Mixers for Ground Storage Tanks  |                            |                                | 85,000                           |                            |
| <b>Total Expenditures</b>              | <b>\$ 5,000,000</b>        | <b>\$ 3,857,433</b>            | <b>1,387,673</b>                 | <b>\$ 3,857,433</b>        |

**Projected Remaining Funds**

**\$ 1,358,081**

## 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 earmarked 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. Funds have been re-prioritized to the replacement of the force main from Lift Station 1 to the wastewater treatment plant and rehab of Lift Station 1.

### 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 2022

| <b>Resources</b>                     | <b>Project<br/>To<br/>Date *</b> | <b>Total<br/>Projected</b> |
|--------------------------------------|----------------------------------|----------------------------|
| Net Proceeds from Bonds to be Issued | \$ 5,000,000                     | \$ 5,000,000               |
| Interest Earned                      |                                  |                            |
| Prior Years                          | 27,858                           | 29,653                     |
| Fiscal 2022                          | 1,795                            |                            |
| Total Interest Earned                | <u>29,653</u>                    | <u>29,653</u>              |
| <b>Total Resources</b>               | <b>\$ 5,029,653</b>              | <b>\$ 5,029,653</b>        |

| <b>Expenditures</b>               | <b>Original<br/>Budget</b> | <b>Project<br/>To<br/>Date</b> | <b>Remaining<br/>to be spent</b> | <b>Total<br/>Projected</b> |
|-----------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|
| Lift Station 1 Rehab & Force Main | \$ 5,000,000               | \$ 0                           | \$ 5,029,653                     | \$ 5,029,653               |
| <b>Total Expenditures</b>         | <b>\$ 5,000,000</b>        | <b>\$ 0</b>                    | <b>5,029,653</b>                 | <b>\$ 5,029,653</b>        |
| <b>Projected Remaining Funds</b>  |                            |                                | <b>\$</b>                        | <b><u>0</u></b>            |



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# Statistical Data



# 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

Gerald Roznovsky

## City Manager

Modesto Mundo

## Councilmembers

Jon "J.B." Baker  
Matthew Broaddus  
Chase Blanchard  
Rhonda Seth  
Vinay Singhania

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## 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.

## 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.

# APPLICABLE TAX RATES

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## 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%      |

## 2021 Property Taxes - Rate/\$100 Assessed Value

|   |               |
|---|---------------|
| City of Lake Jackson                      | 0.3352        |
| Brazosport ISD                            | 1.2553        |
| Brazosport College                        | 0.2850        |
| Brazoria County (including Road & Bridge) | 0.4574        |
| Brazos River Harbor Navigation District   | 0.0401        |
| Velasco Drainage District                 | <u>0.0915</u> |
| Aggregate Tax Rate                        | 2.4645        |

# HISTORICAL POPULATION

## Population Demographics

|                                | 2000     |  | 2010     |  | 2021      |  | 2026        |  | Percent Change |              |
|--------------------------------|----------|--|----------|--|-----------|--|-------------|--|----------------|--------------|
|                                | Census   |  | Census   |  | Estimates |  | Projections |  | 2000 to 2010   | 2021 to 2026 |
| Total Population               | 26,602   |  | 26,852   |  | 29,761    |  | 31,475      |  | 0.9%           | 5.8%         |
| Population Density (Pop/Sq Mi) | 1,275.18 |  | 1,557.80 |  | 1,426.61  |  | 1,508.75    |  | 22.2%          | 5.8%         |
| Total Households               | 9,659    |  | 10,301   |  | 11,651    |  | 12,442      |  | 6.6%           | 6.8%         |

## Population by Gender:

|        |        |       |        |       |        |       |        |       |      |      |
|--------|--------|-------|--------|-------|--------|-------|--------|-------|------|------|
| Male   | 12,986 | 48.8% | 13,165 | 49.0% | 14,587 | 49.0% | 15,401 | 48.9% | 1.4% | 5.6% |
| Female | 13,616 | 51.2% | 13,687 | 51.0% | 15,175 | 51.0% | 16,074 | 51.1% | 0.5% | 5.9% |

## Population by Race

|  | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|--|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|  | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| White  | 22,879 | 86.0% | 22,671 | 84.4% | 24,193    | 81.3% | 25,125      | 79.8% | -0.9%          | 3.9%         |
| Black  | 915    | 3.4%  | 1,370  | 5.1%  | 1,870     | 6.3%  | 2,054       | 6.5%  | 49.8%          | 9.9%         |
| American Indian or Alaska Native             | 89     | 0.3%  | 140    | 0.5%  | 165       | 0.6%  | 171         | 0.5%  | 56.8%          | 4.2%         |
| Asian/Native Hawaiian/Other Pacific Islander | 642    | 2.4%  | 792    | 2.9%  | 1,105     | 3.7%  | 1,303       | 4.1%  | 23.3%          | 17.9%        |
| Some Other Race                              | 1,504  | 5.7%  | 1,242  | 4.6%  | 1,611     | 5.4%  | 1,845       | 5.9%  | -17.4%         | 14.6%        |
| Two or More Races                            | 573    | 2.2%  | 637    | 2.4%  | 818       | 2.8%  | 975         | 3.1%  | 11.2%          | 19.2%        |

## Population by Ethnicity

|                        | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|------------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                        | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| Hispanic               | 3,954  | 14.9% | 5,621  | 20.9% | 7,468     | 25.1% | 8,498       | 27.0% | 42.2%          | 13.8%        |
| Not Hispanic or Latino | 22,648 | 85.1% | 21,231 | 79.1% | 22,293    | 74.9% | 22,977      | 73.0% | -6.3%          | 3.1%         |

## Population by Age

|          | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|----------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|          | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| 0 to 4   | 1,928  | 7.3%  | 1,777  | 6.6%  | 1,737     | 5.8%  | 1,893       | 6.0%  | -7.8%          | 8.9%         |
| 5 to 14  | 4,668  | 17.5% | 4,020  | 15.0% | 4,012     | 13.5% | 4,006       | 12.7% | -13.9%         | -0.2%        |
| 15 to 19 | 2,076  | 7.8%  | 2,059  | 7.7%  | 2,106     | 7.1%  | 2,096       | 6.7%  | -0.9%          | -0.5%        |
| 20 to 24 | 1,571  | 5.9%  | 1,528  | 5.7%  | 1,882     | 6.3%  | 1,995       | 6.3%  | -2.8%          | 6.0%         |
| 25 to 34 | 3,123  | 11.7% | 3,388  | 12.6% | 4,190     | 14.1% | 4,384       | 13.9% | 8.5%           | 4.6%         |
| 35 to 44 | 4,776  | 18.0% | 3,446  | 12.8% | 3,608     | 12.1% | 3,994       | 12.7% | -27.8%         | 10.7%        |

# HISTORICAL POPULATION CONT.

## Population by Age (cont.)

|                    | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|--------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                    | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| 45 to 54           | 3,732  | 14.0% | 4,261  | 15.9% | 3,768     | 12.7% | 3,722       | 11.8% | 14.2%          | -1.2%        |
| 55 to 64           | 1,947  | 7.3%  | 3,148  | 11.7% | 3,818     | 12.8% | 3,790       | 12.0% | 61.7%          | -0.7%        |
| 65 to 74           | 1,651  | 6.2%  | 1,666  | 6.2%  | 2,588     | 8.7%  | 3,084       | 9.8%  | 0.9%           | 19.2%        |
| 75 to 84           | 869    | 3.3%  | 1,119  | 4.2%  | 1,376     | 4.6%  | 1,757       | 5.6%  | 28.7%          | 27.7%        |
| 85+                | 262    | 1.0%  | 440    | 1.6%  | 676       | 2.3%  | 754         | 2.4%  | 67.9%          | 11.6%        |
| <b>Median Age:</b> |        |       |        |       |           |       |             |       |                |              |
| Total Population   | 34.8   |       | 37.0   |       | 37.5      |       | 38.3        |       |                |              |

## Households by Income

|                       | 2000     |       | 2010     |       | 2021      |       | 2026        |       | Percent Change |              |
|-----------------------|----------|-------|----------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                       | Census   |       | Census   |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| \$0 - \$15,000        | 862      | 8.9%  | 585      | 5.7%  | 582       | 5.0%  | 595         | 4.8%  | -32.1%         | 2.1%         |
| \$15,000 - \$24,999   | 760      | 7.9%  | 795      | 7.7%  | 591       | 5.1%  | 628         | 5.0%  | 4.6%           | 6.2%         |
| \$25,000 - \$34,999   | 934      | 9.7%  | 745      | 7.2%  | 682       | 5.9%  | 717         | 5.8%  | -20.2%         | 5.3%         |
| \$35,000 - \$49,999   | 1,458    | 15.1% | 1,162    | 11.3% | 1,053     | 9.0%  | 1,106       | 8.9%  | -20.3%         | 5.0%         |
| \$50,000 - \$74,999   | 2,041    | 21.1% | 1,702    | 16.5% | 1,764     | 15.1% | 1,795       | 14.4% | -16.6%         | 1.8%         |
| \$75,000 - \$99,999   | 1,576    | 16.3% | 1,812    | 17.6% | 1,760     | 15.1% | 1,844       | 14.8% | 14.9%          | 4.8%         |
| \$100,000 - \$149,999 | 1,443    | 14.9% | 2,336    | 22.7% | 2,815     | 24.2% | 3,085       | 24.8% | 61.9%          | 9.6%         |
| \$150,000 +           | 594      | 6.2%  | 1,163    | 11.3% | 2,403     | 20.6% | 2,672       | 21.5% | 95.7%          | 11.2%        |
| Average Hhld Income   | \$69,710 |       | \$90,211 |       | \$114,601 |       | \$117,276   |       | 29.4%          | 2.3%         |
| Median Hhld Income    | \$60,367 |       | \$77,280 |       | \$91,191  |       | \$93,644    |       | 28.0%          | 2.7%         |
| Per Capita Income     | \$25,312 |       | \$34,632 |       | \$44,886  |       | \$46,381    |       | 36.8%          | 3.3%         |

## Employment

|                      | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|----------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                      | Census | %     | Census | %     | Estimates | %     | Projections | %     | 2000 to 2010   | 2021 to 2026 |
| Total Population 16+ | 19,440 |       | 20,637 |       | 23,578    |       | 25,172      |       | 6.2%           | 6.8%         |
| Total Labor Force    | 12,849 | 66.1% | 14,004 | 67.9% | 16,975    | 72.0% | 17,258      | 68.6% | 9.0%           | 1.7%         |
| Civilian, Employed   | 12,316 | 95.9% | 13,206 | 94.3% | 16,181    | 95.3% | 16,654      | 96.5% | 7.2%           | 2.9%         |
| Civilian, Unemployed | 531    | 4.1%  | 767    | 5.5%  | 758       | 4.5%  | 566         | 3.3%  | 44.5%          | -25.3%       |
| 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% | 6,603     | 28.0% | 7,913       | 31.4% | 0.6%           | 19.9%        |
| % Blue Collar        | 4,051  | 32.9% | 4,372  | 33.1% | 5,662     | 35.0% | 5,876       | 36.3% | 7.9%           | 3.8%         |
| % White Collar       | 8,271  | 67.1% | 8,833  | 66.9% | 10,519    | 65.0% | 10,778      | 66.6% | 6.8%           | 2.5%         |

## Housing Units

|                     | 2000   |  | 2010   |  | 2021      |  | 2026        |  | Percent Change |              |
|---------------------|--------|--|--------|--|-----------|--|-------------|--|----------------|--------------|
|                     | Census |  | Census |  | Estimates |  | Projections |  | 2000 to 2010   | 2021 to 2026 |
| Total Housing Units | 10,558 |  | 11,144 |  | 12,559    |  | 13,390      |  | 5.6%           | 6.6%         |

# HISTORICAL POPULATION CONT.

## Housing Units (cont.)

|   | 2000   |      | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|---|--------|------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|   | Census |      | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| Total Occupied Housing Units                  | n/a    | n/a  | 10,301 | 92.4% | 11,651    | 92.8% | 12,442      | 92.9% | n/a            | 6.8%         |
| Owner Occupied: Owned with a mortgage or loan | n/a    | n/a  | 4,704  | 45.7% | 4,504     | 38.7% | 4,742       | 38.1% | n/a            | 5.3%         |
| Owner Occupied: Owned free and clear          | n/a    | n/a  | 2,391  | 23.2% | 3,185     | 27.3% | 3,420       | 27.5% | n/a            | 7.4%         |
| Renter Occupied                               | n/a    | n/a  | 3,206  | 31.1% | 3,961     | 34.0% | 4,280       | 34.4% | n/a            | 8.1%         |
| Vacant  | 899    | 8.5% | 844    | 7.6%  | 908       | 7.2%  | 948         | 7.1%  | -6.1%          | 4.4%         |

## Vehicles Available

|                                | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|--------------------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                                | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| 0 Vehicles Available           | 422    | 4.4%  | 459    | 4.5%  | 406       | 3.5%  | 431         | 3.5%  | 8.8%           | 6.1%         |
| 1 Vehicle Available            | 2,693  | 27.9% | 2,448  | 23.8% | 3,175     | 27.3% | 3,420       | 27.5% | -9.1%          | 7.7%         |
| 2+ Vehicles Available          | 6,545  | 67.8% | 7,393  | 71.8% | 8,069     | 69.3% | 8,591       | 69.0% | 13.0%          | 6.5%         |
| Average Vehicles Per Household | 1.70   |       | 2.08   |       | 2.05      |       | 2.05        |       | 20.1%          | 0.0%         |

## Marital Status

|                         | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|-------------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                         | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| Married, Spouse Present | 12,704 | 63.5% | 11,721 | 55.7% | 12,619    | 52.6% | 13,348      | 52.2% | -7.7%          | 5.8%         |
| Married, Spouse Absent  | 629    | 3.1%  | 1,218  | 5.8%  | 1,094     | 4.6%  | 1,130       | 4.4%  | 93.7%          | 3.3%         |
| Divorced                | 1,746  | 8.7%  | 1,933  | 9.2%  | 2,364     | 9.9%  | 2,498       | 9.8%  | 10.7%          | 5.7%         |
| Widowed                 | 1,099  | 5.5%  | 1,094  | 5.2%  | 1,554     | 6.5%  | 1,704       | 6.7%  | -0.4%          | 9.7%         |
| Never Married           | 3,828  | 19.1% | 5,088  | 24.2% | 6,381     | 26.6% | 6,896       | 27.0% | 32.9%          | 8.1%         |
| Age 15+ Population      | 20,007 |       | 21,054 |       | 24,012    |       | 25,576      |       | 5.2%           | 6.5%         |

## Educational Attainment

|                         | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|-------------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                         | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| Grade K - 8             | 247    | 1.5%  | 198    | 1.1%  | 237       | 1.2%  | 257         | 1.2%  | -19.6%         | 8.5%         |
| Grade 9 - 11            | 1,095  | 6.7%  | 571    | 3.3%  | 808       | 4.0%  | 875         | 4.1%  | -47.9%         | 8.3%         |
| High School Graduate    | 3,348  | 20.5% | 3,571  | 20.4% | 4,577     | 22.9% | 4,935       | 23.0% | 6.7%           | 7.8%         |
| Some College, No Degree | 4,518  | 27.6% | 5,685  | 32.5% | 5,636     | 28.1% | 5,949       | 27.7% | 25.8%          | 5.5%         |
| Associates Degree       | 1,527  | 9.3%  | 1,428  | 8.2%  | 1,951     | 9.7%  | 2,125       | 9.9%  | -6.5%          | 9.0%         |

# HISTORICAL POPULATION CONT.

## Educational Attainment (cont.)

|                        | 2000   |       | 2010   |       | 2021      |       | 2026        |       | Percent Change |              |
|------------------------|--------|-------|--------|-------|-----------|-------|-------------|-------|----------------|--------------|
|                        | Census |       | Census |       | Estimates |       | Projections |       | 2000 to 2010   | 2021 to 2026 |
| Bachelor's Degree      | 3,953  | 24.2% | 3,564  | 20.4% | 4,649     | 23.2% | 5,046       | 23.5% | -9.8%          | 8.5%         |
| Graduate Degree        | 1,637  | 10.0% | 2,368  | 13.6% | 2,047     | 10.2% | 2,169       | 10.1% | 44.7%          | 5.9%         |
| No Schooling Completed | 30     | 0.2%  | 82     | 0.5%  | 118       | 0.6%  | 129         | 0.6%  | 174.4%         | 8.8%         |
| Age 25+ Population     | 16,353 |       | 17,468 |       | 20,023    |       | 21,485      |       | 6.8%           | 7.3%         |

## Seasonal Population by Quarter

|         | 2021<br>Estimates |
|---------|-------------------|
| Q4 2018 | 131               |
| Q1 2019 | 167               |
| Q2 2019 | 169               |
| Q3 2019 | 171               |
| Q4 2019 | 171               |
| Q1 2020 | 74                |
| Q2 2020 | 51                |
| Q3 2020 | 51                |
| Q4 2020 | 77                |

BRAZORIA COUNTY TOP EMPLOYERS

| <b>Employer</b>                         | <b>Location</b> | <b>Type</b>                      | <b># of Employees</b> |
|---|-----------------|----------------------------------|-----------------------|
| <b>Alvin I.S.D.</b>                     | Alvin           | Education                        | <b>3,815</b>          |
| <b>The Dow Chemical Company</b>         | Freeport        | Chemical                         | <b>3,452</b>          |
| <b>Pearland I.S.D.</b>                  | Pearland        | Education                        | <b>2,669</b>          |
| <b>Texas Dept. of Criminal Justice</b>  | County-wide     | Criminal Justice                 | <b>2,052</b>          |
| <b>Brazosport I.S.D.</b>                | Clute           | Education                        | <b>1,950</b>          |
| <b>Brazoria County</b>                  | County-wide     | Government                       | <b>1,437</b>          |
| <b>Kelsey-Seybold</b>                   | Pearland        | Medical                          | <b>1,413</b>          |
| <b>Olin Corporation</b>                 | Freeport        | Chemical                         | <b>1,126</b>          |
| <b>Angleton I.S.D.</b>                  | Angleton        | Education                        | <b>1,072</b>          |
| <b>Phillips 66</b>                      | Sweeny          | Refining                         | <b>1,017</b>          |
| <b>Brand/Safway</b>                     | Angleton        | Scaffolding Systems              | <b>1,000</b>          |
| <b>Marquis Construction Services</b>    | Clute           | Contractor                       | <b>950</b>            |
| <b>BASF Corporation</b>                 | Freeport        | Chemical                         | <b>900</b>            |
| <b>City of Pearland</b>                 | Pearland        | Government                       | <b>868</b>            |
| <b>Wood Group</b>                       | Clute           | Contractor                       | <b>800</b>            |
| <b>Chevron Phillips Chemical Co.</b>    | Sweeny          | Chemical                         | <b>615</b>            |
| <b>ICS</b>                              | Clute           | Contractor                       | <b>614</b>            |
| <b>INEOS Olefins &amp; Polymers USA</b> | Alvin           | Chemical                         | <b>600</b>            |
| <b>Turner Industries</b>                | Freeport        | Contractor                       | <b>576</b>            |
| <b>Ascend Performance Materials</b>     | Alvin           | Chemical                         | <b>500</b>            |
| <b>Schlumberger Technology Corp.</b>    | Rosharon        | Oil Well Services                | <b>485</b>            |
| <b>CHI St. Luke's Health Brazosport</b> | Lake Jackson    | Medical                          | <b>461</b>            |
| <b>Memorial Hermann</b>                 | Pearland        | Medical                          | <b>454</b>            |
| <b>Columbia-Brazoria I.S.D.</b>         | Brazoria        | Education                        | <b>450</b>            |
| <b>Saber Power Services</b>             | Iowa Colony     | High-Voltage Electrical Services | <b>450</b>            |
| <b>HCA</b>                              | Pearland        | Medical                          | <b>417</b>            |
| <b>TDECU</b>                            | County-wide     | Financial                        | <b>318</b>            |
| <b>Sweeny I.S.D.</b>                    | Sweeny          | Education                        | <b>310</b>            |
| <b>Brazosport College</b>               | Lake Jackson    | Education                        | <b>309</b>            |

*Source: The Alliance - Economic Development for Brazoria County  
Last Updated February, 2022*

## BRAZORIA COUNTY TOP EMPLOYERS

| <b>Employer</b>                              | <b>Location</b> | <b>Type</b>                            | <b># of Employees</b> |
|--|-----------------|--|-----------------------|
| <b>Mammoet</b>                               | Rosharon        | Heavy Lifting & Transport Solutions    | <b>305</b>            |
| <b>Alvin Community College</b>               | Alvin           | Education                              | <b>298</b>            |
| <b>Performance Contractors</b>               | Iowa Colony     | Contractor                             | <b>285</b>            |
| <b>City of Lake Jackson</b>                  | Lake Jackson    | Government                             | <b>280</b>            |
| <b>Vernor Material &amp; Equipment</b>       | Freeport        | Aggregate Materials                    | <b>252</b>            |
| <b>Freeport LNG</b>                          | Quintana        | LNG Terminal                           | <b>248</b>            |
| <b>Team Industrial Services</b>              | Alvin           | Mechanical Services                    | <b>234</b>            |
| <b>Third Coast Terminals</b>                 | Pearland        | Blending & Packaging                   | <b>230</b>            |
| <b>Kemlon Products &amp; Development</b>     | Pearland        | Wiring Device Manufacturer             | <b>228</b>            |
| <b>UTMB Health – Angleton Danbury</b>        | Angleton        | Medical                                | <b>225</b>            |
| <b>City of Alvin</b>                         | Alvin           | Government                             | <b>212</b>            |
| <b>Empereon Constar</b>                      | Alvin           | Call Center                            | <b>183</b>            |
| <b>Shintech, Inc.</b>                        | Freeport        | PVC Manufacturer                       | <b>169</b>            |
| <b>Riviana Foods</b>                         | Freeport        | Rice Mills                             | <b>161</b>            |
| <b>Samson Fabrication &amp; Construction</b> | Clute           | Fabrication, Construction, Turnarounds | <b>157</b>            |
| <b>Sweeny Community Hospital</b>             | Sweeny          | Medical                                | <b>151</b>            |
| <b>E-Z Line Pipe Support Company</b>         | Manvel          | Manufacturer                           | <b>150</b>            |
| <b>RiceTec</b>                               | Alvin           | Agriculture                            | <b>144</b>            |
| <b>City of Freeport</b>                      | Freeport        | Government                             | <b>139</b>            |
| <b>ProFax</b>                                | Pearland        | Manufacturer                           | <b>138</b>            |
| <b>City of Angleton</b>                      | Angleton        | Government                             | <b>134</b>            |
| <b>Packaging Service Co. / SolvChem</b>      | Pearland        | Blending & Packaging                   | <b>120</b>            |
| <b>SI Group</b>                              | Freeport        | Chemical                               | <b>117</b>            |
| <b>Davis Lynch</b>                           | Pearland        | Manufacturer                           | <b>100</b>            |

Source: The Alliance - Economic Development for Brazoria County  
Last Updated February, 2022



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# Pay Fund



City<sub>of</sub>  
**LAKE JACKSON**

Promoting a culture of innovation and service

**COMPENSATION PLAN 2022-23**



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 third compensation study in the second quarter of 2022 with Logic Compensation Group.

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 a 5% market adjustment proposed this year. Seven positions have been recommended for a regrade.

### **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 range of 2% - 4% has been proposed for the FY 2022-23 budget.

# Non-Exempt

# FY 2022-23

| Grade           |  | Position  | Min   | Mid   | Max   | Min    | Mid    | Max    |
|-----------------|--|---|-------|-------|-------|--------|--------|--------|
| <b>100-N-40</b> |  | Laborer I / Groundskeeper   | 13.65 | 16.38 | 19.11 | 28,392 | 34,070 | 39,749 |
| <b>110-N-40</b> |  | Laborer II / Groundskeeper II<br>Custodian<br>Meter Technician<br>Recreation Leader<br>Recreation Aide<br>Building Attendant                                    | 15.00 | 17.78 | 20.74 | 31,200 | 36,979 | 43,143 |
| <b>120-N-40</b> |  | Accounting Clerk<br>Assistant Aquatics Coordinator<br>Assistant Member Services Coord.<br>Lead Meter Tech<br>Animal Control Officer<br>Records Clerk<br>Cashier | 15.99 | 19.19 | 22.39 | 33,262 | 39,915 | 46,567 |
| <b>130-N-40</b> |  | Secretary<br>Service Writer<br>Mechanic I<br>Deputy Court Clerk<br>Welder<br>Customer Service Rep   | 17.10 | 20.53 | 23.95 | 35,577 | 42,693 | 49,808 |
| <b>140-N-40</b> |  | Communications Specialist<br>LEO / Refuse Driver  | 18.44 | 22.13 | 25.81 | 38,351 | 46,021 | 53,691 |
| <b>150-N-40</b> |  | Mechanic II<br>Paint & Body Tech<br>Communications Leader<br>Lab Tech<br>Operator<br>Crew Leader<br>Lead Animal Control Officer<br>Senior Deputy Court Clerk    | 19.71 | 23.65 | 27.59 | 40,994 | 49,192 | 57,391 |
| <b>160-N-40</b> |  | Traffic Technician<br>Lead Mechanic<br>Personnel Generalist<br>Buyer<br>Health, Bldg., and Apt. Inspector<br>Code Enforcement Officer<br>Engineering Assistant  | 22.06 | 26.47 | 30.88 | 45,886 | 55,063 | 64,240 |
| <b>170-N-40</b> |  | Plans Examiner / Bldg. Inspector<br>Engineering Technician<br>Assistant City Secretary  | 23.12 | 27.75 | 32.37 | 48,092 | 57,710 | 67,328 |

# Exempt

# FY 2022-23

| Grade    |  | Position  | Min   | Mid   | Max    | Min     | Mid     | Max     |
|----------|--|---|-------|-------|--------|---------|---------|---------|
| 600-E-50 |  | Kennel Supervisor   | 22.40 | 28.00 | 33.59  | 46,585  | 58,231  | 69,877  |
| 620-E-50 |  | Accountant<br>Recreation Coordinator  | 23.59 | 29.49 | 35.39  | 49,074  | 61,343  | 73,612  |
| 640-E-50 |  | Customer Service Supervisor<br>Foreman<br>Systems Analyst<br>Accountant II  | 25.84 | 32.30 | 38.76  | 53,748  | 67,185  | 80,622  |
| 660-E-50 |  | Parks Superintendent<br>Civic Center Manager<br>Public Information Officer<br>Accountant III<br>Assistant Fire Marshal<br>Fleet Supervisor<br>HR Specialist | 27.56 | 34.45 | 41.34  | 57,330  | 71,663  | 85,995  |
| 680-E-50 |  | Assistant to the City Manager<br>Lead Systems Analyst<br>Municipal Court Clerk  | 31.56 | 39.45 | 47.34  | 65,651  | 82,064  | 98,477  |
| 700-E-50 |  | OPEN  | 31.89 | 39.86 | 47.83  | 66,328  | 82,910  | 99,492  |
| 720-E-60 |  | Building Official<br>Assistant Parks & Recreation Director<br>Public Works Superintendent<br>Utilities Superintendent<br>Controller<br>Project Manager      | 34.31 | 44.61 | 54.90  | 71,373  | 92,785  | 114,197 |
| 740-E-60 |  | Police Lieutenant<br>Assistant City Engineer<br>MIS Manager<br>Animal Control Manager<br>Assistant Public Works Director                                    | 38.40 | 49.92 | 61.44  | 79,869  | 103,830 | 127,790 |
| 760-E-60 |  | Assistant Police Chief<br>Fire Marshal<br>City Secretary  | 45.92 | 59.69 | 73.47  | 95,506  | 124,158 | 152,810 |
| 780-E-60 |  | Parks & Recreation Director<br>Personnel Director   | 48.88 | 63.54 | 78.20  | 101,665 | 132,165 | 162,664 |
| 800-E-60 |  | Finance Director<br>City Engineer<br>Public Works Director  | 51.84 | 67.39 | 82.94  | 107,824 | 140,171 | 172,519 |
| 820-E-60 |  | Police Chief  | 58.66 | 76.26 | 93.86  | 122,020 | 158,626 | 195,232 |
| 840-E-60 |  | Assistant City Manager  | 64.52 | 83.88 | 103.24 | 134,207 | 174,469 | 214,731 |

# Sworn Personnel

## FY 2022-23

| Grade             |  | Position                                | Min   | Mid   | Max   | Min    | Mid    | Max    |
|-------------------|--|---|-------|-------|-------|--------|--------|--------|
| 515-SP-30<br>2080 |  | Traffic Officer                         | 27.29 | 31.39 | 35.48 | 56,772 | 65,285 | 73,797 |
| 525-SP-30<br>2080 |  | Detective                               | 30.69 | 35.29 | 39.89 | 63,829 | 73,400 | 82,970 |
| 535-SP-30<br>2080 |  | Detective Sergeant<br>Training Sergeant | 34.69 | 39.90 | 45.10 | 72,162 | 82,983 | 93,803 |
| 505-SP-30<br>2080 |  | Police Cadet – 80% of Officer II        | 21.84 |       |       | 45,418 |        |        |
| 500-SP-30<br>2119 |  | Patrol Officer I – 95% of Officer II    | 25.93 |       |       | 54,945 |        |        |
| 510-SP-30<br>2119 |  | Patrol Officer II                       | 27.29 | 31.39 | 35.48 | 57,837 | 66,509 | 75,181 |
| 520-SP-30<br>2119 |  | Corporal                                | 30.69 | 35.29 | 39.89 | 65,026 | 74,776 | 84,526 |
| 530-SP-30<br>2119 |  | Patrol Sergeant                         | 34.69 | 39.90 | 45.10 | 73,516 | 84,539 | 95,562 |

**Note:** Patrol Officers, Corporals and Patrol Sergeants are scheduled to work 81.5 hours per pay period.

# Part Time & Seasonal

# FY 2022-23

| Grade |  | Position   | Min   | Mid | Max   | Min | Mid | Max |
|-------|--|--|-------|-----|-------|-----|-----|-----|
| 400   |  | Recreation Attendant<br>Cashier                            | 11.36 |     | 12.50 |     |     |     |
| 910   |  | Lifeguard  | 11.69 |     | 11.69 |     |     |     |
| 920   |  | WSI Swim Instructor<br>Laborer<br>Clerk<br>Custodian       | 12.78 |     | 14.82 |     |     |     |
| 940   |  | Recreation Instructor<br>Archiving Technician<br>Chaperone | 9.18  |     | 22.72 |     |     |     |
| 950   |  | Crossing Guard   | 17.00 |     | 17.00 |     |     |     |
| 960   |  | Head Lifeguard   | 12.78 |     | 12.78 |     |     |     |

# Council Appointed

# FY 2022-23

| Grade  |  | Position                      | Min     | Mid     | Max     | Notes   |
|--------|--|-------------------------------|---------|---------|---------|---|
| CA-996 |  | Municipal Judge – PT Contract | 14,887  | 19,347  | 23,808  | DOH: 12/07/04<br>Salary \$21,175<br>Effective 10/01/22  |
| CA-997 |  | Municipal Judge – PT Contract | 42,536  | 55,297  | 68,058  | DOH: 03/01/77<br>Salary \$61,172<br>Effective 10/01/22  |
| CA-998 |  | City Attorney                 | 133,492 | 173,539 | 213,587 | DOH: 09/05/06<br>Salary \$164,539<br>Effective 10/01/22 |
| CA-999 |  | City Manager                  | 171,772 | 223,304 | 274,834 | DOH: 01/16/95<br>Salary \$219,060<br>Effective 10/01/22 |

# Certification Pay

# FY 2022-23

|   | Monthly | Annual | Date of Last Adjustment |
|---|---------|--------|-------------------------|
| * Master Peace Officer<br>* A Water License<br>* A Waste Water License  | 210     | 2,520  | October 2022            |
| * Advanced Peace Officer<br>* Master Telecommunicator<br>* Senior Professional (SPHR), IPMA-SCP, or equivalent<br>* B Water License<br>* B Waste Water License<br>Commercial Driver's License (CDL)   | 150     | 1,800  | October 2022            |
| * Advanced Telecommunicator<br>* Certified Municipal Court Clerk - Level III<br>* Certified Parks & Recreation Executive<br>Texas Registered Municipal Clerk<br>* Professional (PHR), IPMA-CP, or equivalent  | 120     | 1,440  | October 2022            |
| * Intermediate Peace Officer<br>Fire Inspector Certification<br>* C Water License<br>* C Waste Water License  | 85      | 1020   | October 2022            |
| * Certified Parks & Recreation Professional<br>* Water Safety Instructor Trainer<br>CNG Tank Inspector – Max 2 Licenses<br>CNG Management Level II Installer & Repairman – Max 2<br>* Associate Professional (APHR) or equivalent                                   | 65      | 780    | October 2022            |
| * Intermediate Telecommunicator<br>* Certified Municipal Court Clerk - Level II   | 55      | 660    | October 2022            |
| Herbicide & Pesticide License<br>Laboratory Analyst<br>ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses<br>Certified Texas Contract Developer<br>Certified Texas Contract Manager<br>Permit Technician<br>* D Water License<br>* D Waste Water License | 35      | 420    | October 2022            |

\* Only the highest certification will be paid to an employee regardless if they have more than one certification.

# Authorized Positions

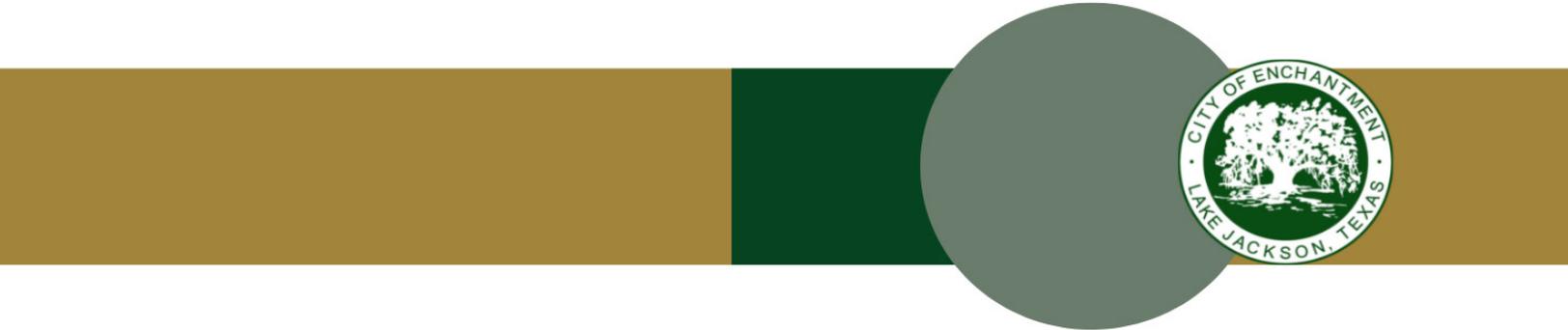
# FY 2022-23

|                                 | FY 2021-22    |               |              |
|---------------------------------|---------------|---------------|--------------|
|                                 | 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         |
| Animal Control                  | 3.00          | 6.50          | 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         | 16.32        |
| Garage                          | 9.00          | 9.50          | 0.00         |
| Library                         | 0.50          | 0.50          | 0.00         |
| Civic Center                    | 5.00          | 5.00          | 0.00         |
| Seniors                         | 0.00          | 0.00          | 0.18         |
| <b>TOTAL GENERAL FUND</b>       | <b>176.16</b> | <b>180.16</b> | <b>21.91</b> |
| Utility Administration          | 8.00          | 8.00          | 0.00         |
| Water                           | 10.50         | 10.50         | 0.00         |
| Waste Water                     | 21.00         | 21.00         | 0.00         |
| Sanitation                      | 27.34         | 27.34         | 0.00         |
| <b>TOTAL UTILITY FUND</b>       | <b>66.84</b>  | <b>66.84</b>  | <b>0.00</b>  |
| <b>TOTAL ALL FUNDS COMBINED</b> | <b>243.00</b> | <b>247.00</b> | <b>21.91</b> |
|                                 |               |               |              |

# Evaluation Schedule

FY 2022-23

|   | Service Maintenance<br>Office-Clerical | Technical<br>Sworn Personnel | Professional<br>Management | Directors                  |
|---|--|------------------------------|----------------------------|----------------------------|
| Employee Input<br>Forms Turned-In                                   | Fri<br><b>Aug 26, 2022</b>             | Mon<br><b>Sep 26, 2022</b>   | Mon<br><b>Oct 17, 2022</b> | Mon<br><b>Dec 12, 2022</b> |
| Evaluation to<br>Director   | Mon<br><b>Sep 26, 2022</b>             | Mon<br><b>Oct 17, 2022</b>   | Mon<br><b>Nov 21, 2022</b> |                            |
| Evaluations to<br>Personnel   | Mon<br><b>Oct 3, 2022</b>              | Mon<br><b>Oct 24, 2022</b>   | Mon<br><b>Nov 28, 2022</b> |                            |
| Evaluation<br>Returned to<br>Supervisor                             | Mon<br><b>Oct 10, 2022</b>             | Mon<br><b>Nov 7, 2022</b>    | Mon<br><b>Dec 5, 2022</b>  |                            |
| Evaluation<br>Interviews<br>Completed &<br>Returned to<br>Personnel | Tue<br><b>Oct 25, 2022</b>             | Tue<br><b>Nov 22, 2022</b>   | Tue<br><b>Dec 20, 2022</b> | Tue<br><b>Jan 31, 2023</b> |
| Adjustment<br>Appears on<br>Paycheck                                | Fri<br><b>Nov 11, 2022</b>             | Fri<br><b>Nov 25, 2022</b>   | Fri<br><b>Dec 23, 2022</b> | Fri<br><b>Feb 3, 2023</b>  |



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# 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

## BUDGET GLOSSARY

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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 1<sup>st</sup> 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.

**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.

## BUDGET GLOSSARY

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**FIXED ASSETS** – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE TAX** – This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

**FUNCTION** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND** – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**FUND BALANCE** – Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

**GENERAL FUND** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS** – Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS)** – Establishes standards against which the quality of audits are performed and judged.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – Establishes accounting financial reporting standards for state and local government.

**GOVERNMENTAL FUNDS** – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

**GRANTS** – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**HALF CENT OPTIONAL SALES TAX** – Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building,

equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

**HOTEL/MOTEL TAX** – Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining is appropriated annually as designated by Council through the budget process.

**INFRASTRUCTURE** – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

**INTERFUND TRANSFERS** – Amounts transferred from one fund to another.

**INVESTMENTS** – Securities and real estate held to ensure safety, provide necessary liquidity and optimize yield for the City's operating cash. The term does not include fixed assets used in governmental operations.

**LAKE JACKSON 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

## BUDGET GLOSSARY

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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.

**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 agencies 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.

## BUDGET GLOSSARY

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**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.

LINE ITEMS

**NON-DEPARTMENTAL - 0900**

| <i>Expenditures - Detail</i> |                                       | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|
|                              |                                       | Actual           | Budget           | Estimated        | Adopted          |
| <b>Operating Expenses</b>    |                                       |                  |                  |                  |                  |
| 111-0900-413.33-14           | Eco. Dev. Alliance for Brazoria Cnty. | \$12,000         | \$12,000         | \$12,000         | \$12,000         |
| 111-0900-413.33-15           | Brazoria County Child Advocacy        | 7,000            | 7,000            | 7,000            | 7,000            |
| 111-0900-413.33-20           | Gulf Coast Transit                    | 0                | 0                | 0                | 70,000           |
| 111-0900-413.33-51           | Aviation Task Force                   | 0                | 5,000            | 5,000            | 5,000            |
| 111-0900-413.59-94           | Connect CTY                           | 18,446           | 15,000           | 15,000           | 15,000           |
| 111-0900-413.59-99           | Emergency Operations                  | 550,142          | 0                | 813,455          | 0                |
| General Supplies             |                                       |                  |                  |                  |                  |
| 111-0900-413.61-23           | Christmas Lights                      | 17,751           | 15,000           | 30,000           | 20,000           |
| 111-0900-413.61-38           | Awards                                | 6,341            | 7,000            | 7,000            | 7,000            |
|                              | <b>Subtotal</b>                       | <b>24,092</b>    | <b>22,000</b>    | <b>37,000</b>    | <b>27,000</b>    |
| 111-0900-413.62-20           | Electricity                           | 163,975          | 0                | 0                | 0                |
| 111-0900-413.62-21           | Gas & Electricity (Christmas Lights)  | 1,704            | 2,000            | 2,000            | 2,000            |
| Food Supplies                |                                       |                  |                  |                  |                  |
| 111-0900-413.63-10           | Miscellaneous                         | 6,835            | 16,000           | 10,000           | 10,000           |
| 111-0900-413.63-30           | Employee Picnic                       | 6,152            | 8,000            | 10,000           | 10,000           |
|                              | <b>Subtotal</b>                       | <b>12,987</b>    | <b>24,000</b>    | <b>20,000</b>    | <b>20,000</b>    |
|                              | <b>Operating Expenses Subtotal</b>    | <b>790,346</b>   | <b>87,000</b>    | <b>911,455</b>   | <b>158,000</b>   |
| 111-0900-491.13-00           | Equipment Replacement                 | 0                | 0                | 0                | 0                |
| 111-0900-491.19-00           | Transfer to Special Events Fund       | 0                | 30,000           | 30,000           | 40,000           |
| 111-0900-491.31-00           | Transfer to General CIP               | 0                | 0                | 0                | 0                |
|                              | <b>Total Non-Departmental</b>         | <b>\$790,346</b> | <b>\$117,000</b> | <b>\$941,455</b> | <b>\$198,000</b> |

LINE ITEMS

GENERAL ADMINISTRATION - 1000

| <i>Expenditures - Detail</i> |                                       | 2020-21         | 2021-22          | 2021-22          | 2022-23          |
|------------------------------|---------------------------------------|-----------------|------------------|------------------|------------------|
|                              |                                       | Actual          | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>  |                                       |                 |                  |                  |                  |
| 111-1000-413.11-11           | Service/Maintenance                   | \$19,836        | \$21,000         | \$20,390         | \$22,000         |
| 111-1000-413.11-12           | Office/Clerical                       | 81,098          | 85,400           | 81,133           | 92,400           |
| 111-1000-413.11-13           | Technical                             | 195,225         | 201,800          | 173,513          | 211,000          |
| 111-1000-413.11-15           | Professional                          | 97,158          | 148,600          | 163,602          | 159,900          |
| 111-1000-413.11-16           | Management/Supervision                | 573,669         | 619,800          | 591,835          | 645,000          |
| 111-1000-413.11-18           | Council                               | 8,088           | 7,500            | 7,500            | 7,500            |
| 111-1000-413.13-00           | Overtime                              | 5,256           | 2,300            | 2,300            | 2,300            |
| 111-1000-413.14-01           | Clerical                              | 0               | 0                | 0                | 0                |
| 111-1000-413.14-03           | Professional                          | 0               | 0                | 0                | 0                |
| 111-1000-413.14-02           | Salary Savings                        | 17,553          | 0                | 0                | 0                |
|                              | <b>Subtotal</b>                       | <b>997,883</b>  | <b>1,086,400</b> | <b>1,040,273</b> | <b>1,140,100</b> |
| <b>Employee Benefits</b>     |                                       |                 |                  |                  |                  |
| 111-1000-413.21-01           | Health                                | 81,015          | 96,500           | 84,644           | 106,200          |
| 111-1000-413.21-02           | Life                                  | 831             | 700              | 858              | 700              |
| 111-1000-413.21-03           | Dental                                | 5,308           | 6,100            | 5,483            | 6,700            |
| 111-1000-413.21-04           | Long Term Disability                  | 3,792           | 4,400            | 4,045            | 4,600            |
| 111-1000-413.21-05           | CareHere Clinic                       | 4,800           | 0                | 2,925            | 0                |
| 111-1000-413.22-00           | Social Security                       | 68,125          | 75,200           | 72,321           | 76,800           |
| 111-1000-413.23-00           | Retirement                            | 116,267         | 133,400          | 118,371          | 140,000          |
| 111-1000-413.24-00           | Tuition Reimbursement                 | 2,854           | 10,000           | 10,000           | 10,000           |
| 111-1000-413.26-00           | Workers Compensation                  | 1,802           | 2,000            | 2,000            | 2,100            |
|                              | <b>Subtotal</b>                       | <b>284,794</b>  | <b>328,300</b>   | <b>300,647</b>   | <b>347,100</b>   |
| <b>Operating Expenses</b>    |                                       |                 |                  |                  |                  |
| Professional Service Fees    |                                       |                 |                  |                  |                  |
| 111-1000-413.33-03           | Employee Screening                    | 29,415          | 22,000           | 22,000           | 22,000           |
| 111-1000-413.33-22           | Printing                              | 12,185          | 25,000           | 0                | 15,000           |
| 111-1000-413.33-30           | Outside Attorney                      | 0               | 4,000            | 4,000            | 4,000            |
| 111-1000-413.33-50           | Codification                          | 4,417           | 6,000            | 6,000            | 6,000            |
| 111-1000-413.33-53           | TML Benefits Administration Fee       | -35,441         | 5,000            | -15,000          | 5,000            |
| 111-1000-413.33-57           | Consultant-Industrial District Values | 13,667          | 13,700           | 13,700           | 16,800           |
| 111-1000-413.33-60           | Consultant-Goal Setting               | 5,339           | 5,400            | 3,200            | 4,000            |
|                              | <b>Subtotal</b>                       | <b>29,582</b>   | <b>81,100</b>    | <b>33,900</b>    | <b>72,800</b>    |
| 111-1000-413.41-01           | Water & Sewer                         | <b>4,500</b>    | <b>4,500</b>     | <b>4,500</b>     | <b>4,500</b>     |
| Maintenance & Repair         |                                       |                 |                  |                  |                  |
| 111-1000-413.43-10           | Buildings - City Hall                 | 28,892          | 15,000           | 17,000           | 17,000           |
| 111-1000-413.43-19           | Heating & Air Conditioning            | 904             | 3,000            | 1,000            | 3,000            |
| 111-1000-413.43-40           | Fleet Vehicles                        | 1,074           | 700              | 700              | 700              |
| 111-1000-413.43-90           | Maintenance Contract                  | 25,273          | 35,450           | 50,000           | 78,000           |
|                              | <b>Subtotal</b>                       | <b>\$56,143</b> | <b>\$54,150</b>  | <b>\$68,700</b>  | <b>\$98,700</b>  |

## LINE ITEMS

### GENERAL ADMINISTRATION - 1000

|                                   |                                     | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|-------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                     |                    |                    |                      |                    |
| 111-1000-413.44-02                | Rental - Vehicle & Equipment        | \$7,578            | \$12,000           | \$10,000             | \$10,000           |
| Insurance                         |                                     |                    |                    |                      |                    |
| 111-1000-413.52-01                | Property                            | 16,144             | 17,500             | 17,576               | 18,110             |
| 111-1000-413.52-02                | Liability                           | 5,578              | 6,000              | 6,023                | 6,200              |
|                                   | <b>Subtotal</b>                     | <b>21,722</b>      | <b>23,500</b>      | <b>23,599</b>        | <b>24,310</b>      |
| 111-1000-413.53-00                | Communication                       | 8,504              | 10,000             | 8,000                | 10,000             |
| 111-1000-413.54-00                | Advertising                         | 22,716             | 7,000              | 8,000                | 8,000              |
| 111-1000-413.54-01                | Legal Notices                       | 7,124              | 15,000             | 8,000                | 8,000              |
| 111-1000-413.57-00                | Training                            | 4,344              | 6,500              | 10,000               | 10,000             |
| 111-1000-413.58-00                | Travel                              | 12,475             | 10,000             | 8,000                | 10,000             |
| Other Purchased Services          |                                     |                    |                    |                      |                    |
| 111-1000-413.59-10                | Dues & Memberships                  | 10,426             | 12,000             | 12,000               | 12,000             |
| 111-1000-413.59-30                | Recording                           | 4,036              | 4,000              | 4,000                | 4,000              |
| 111-1000-413.59-40                | Hot Collection Services             | 0                  | 0                  | 0                    | 7,000              |
|                                   | <b>Subtotal</b>                     | <b>14,462</b>      | <b>16,000</b>      | <b>16,000</b>        | <b>16,000</b>      |
| General Supplies                  |                                     |                    |                    |                      |                    |
| 111-1000-413.61-10                | Office                              | 13,804             | 15,000             | 12,000               | 15,000             |
| 111-1000-413.61-30                | Gasoline & Diesel                   | 71                 | 100                | 60                   | 95                 |
| 111-1000-413.61-31                | Fuel- CNG                           | 145                | 100                | 100                  | 100                |
| 111-1000-413.61-40                | Operating                           | 38,995             | 20,000             | 24,000               | 22,000             |
| 111-1000-413.61-41                | Photography                         | 487                | 0                  | 0                    | 0                  |
| 111-1000-413.61-60                | Cleaning                            | 3,192              | 3,500              | 3,500                | 3,500              |
|                                   | <b>Subtotal</b>                     | <b>56,694</b>      | <b>38,700</b>      | <b>39,660</b>        | <b>40,695</b>      |
| 111-1000-413.62-20                | Electricity                         | 12,509             | 17,500             | 21,523               | 20,413             |
| 111-1000-413.64-00                | Books & Periodicals                 | 0                  | 500                | 0                    | 0                  |
|                                   | <b>Subtotal</b>                     | <b>12,509</b>      | <b>18,000</b>      | <b>21,523</b>        | <b>20,413</b>      |
|                                   | <b>Operating Expenses Subtotal</b>  | <b>258,353</b>     | <b>296,450</b>     | <b>259,882</b>       | <b>340,418</b>     |
| 111-1000-491.13-00                | Equipment Replacement               | 23,660             | 30,210             | 30,210               | 19,100             |
|                                   | <b>Total General Administration</b> | <b>\$1,564,690</b> | <b>\$1,741,360</b> | <b>\$1,631,012</b>   | <b>\$1,846,718</b> |

### ELECTIONS - 1200

| <b>Expenditures - Details</b> |                          | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-------------------------------|--------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses</b>     |                          |                   |                   |                      |                    |
| 111-1200-414.31-20            | Election Translator      | \$0               | \$500             | \$0                  | \$500              |
| 111-1200-414.34-56            | Brazoria County Contract | \$33,069          | \$15,000          | \$10,000             | \$15,000           |
| 111-1200-414.54-00            | Advertising              | 1,468             | 0                 | 0                    | 0                  |
|                               | <b>Subtotal</b>          | <b>34,537</b>     | <b>15,500</b>     | <b>10,000</b>        | <b>15,500</b>      |
|                               | <b>Total Elections</b>   | <b>\$34,537</b>   | <b>\$15,500</b>   | <b>\$10,000</b>      | <b>\$15,500</b>    |

# LINE ITEMS

## LEGAL - 1700

| <i>Expenditures - Details</i>   |                                    | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|---------------------------------|------------------------------------|------------------|------------------|------------------|------------------|
|                                 |                                    | Actual           | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>     |                                    |                  |                  |                  |                  |
| 111-1700-416.11-16              | Management/Supervision             | 167,896          | 168,900          | 160,390          | 182,200          |
| 111-1700-416.14-03              | Professional                       | \$0              | \$43,200         | \$43,200         | \$43,200         |
|                                 | <b>Subtotal</b>                    | <b>167,896</b>   | <b>212,100</b>   | <b>203,590</b>   | <b>225,400</b>   |
| <b>Employee Benefits</b>        |                                    |                  |                  |                  |                  |
| 111-1700-416.21-01              | Health                             | 6,925            | 7,700            | 6,764            | 8,500            |
| 111-1700-416.21-02              | Life                               | 71               | 100              | 68               | 100              |
| 111-1700-416.21-03              | Dental                             | 453              | 500              | 437              | 500              |
| 111-1700-416.21-04              | Long Term Disability               | 633              | 700              | 635              | 700              |
| 111-1700-416.21-05              | CareHere Clinic                    | 410              | 0                | 395              | 0                |
| 111-1700-416.22-00              | Social Security                    | 10,937           | 10,300           | 11,032           | 10,500           |
| 111-1700-416.23-00              | Retirement                         | 20,006           | 20,900           | 18,496           | 22,500           |
| 111-1700-416.26-00              | Workers Compensation               | 251              | 300              | 191              | 300              |
|                                 | <b>Subtotal</b>                    | <b>39,686</b>    | <b>40,500</b>    | <b>38,018</b>    | <b>43,100</b>    |
| <b>Operating Expenses</b>       |                                    |                  |                  |                  |                  |
| 111-1700-416.33-30              | Outside Attorney                   | 1,945            | 10,000           | 10,000           | 10,000           |
| 111-1700-416.43-90              | Maintenance Contract               | 0                | 0                | 0                | 0                |
| 111-1700-416.52-02              | Liability Insurance                | 697              | 1,000            | 811              | 835              |
| 111-1700-416.53-00              | Communications                     | 1,194            | 1,550            | 1,550            | 1,550            |
| 111-1700-416.57-00              | Training                           | 858              | 1,030            | 908              | 1,100            |
| 111-1700-416.58-00              | Travel                             | 2,600            | 2,300            | 2,521            | 2,885            |
| <b>Other Purchased Services</b> |                                    |                  |                  |                  |                  |
| 111-1700-416.59-10              | Dues & Memberships                 | 970              | 1,010            | 970              | 970              |
| 111-1700-416.59-20              | Internet Subscriptions             | 1,725            | 1,570            | 1,623            | 1,620            |
|                                 | <b>Subtotal</b>                    | <b>2,695</b>     | <b>2,580</b>     | <b>2,593</b>     | <b>2,590</b>     |
| <b>General Supplies</b>         |                                    |                  |                  |                  |                  |
| 111-1700-416.61-10              | Office                             | 65               | 500              | 500              | 500              |
| 111-1700-416.61-40              | Operating                          | 455              | 800              | 800              | 800              |
|                                 | <b>Subtotal</b>                    | <b>520</b>       | <b>1,300</b>     | <b>1,300</b>     | <b>1,300</b>     |
| 111-1700-416.64-00              | Books & Periodicals                | 6,135            | 5,600            | 5,760            | 6,000            |
|                                 | <b>Operating Expenses Subtotal</b> | <b>16,644</b>    | <b>25,360</b>    | <b>25,443</b>    | <b>26,260</b>    |
| <b>Operating Transfers</b>      |                                    |                  |                  |                  |                  |
| 111-1700-491.13-00              | Equipment Replacement              | 800              | 0                | 0                | 0                |
|                                 | <b>Total Legal</b>                 | <b>\$225,026</b> | <b>\$277,960</b> | <b>\$267,051</b> | <b>\$294,760</b> |

# LINE ITEMS

## FINANCE - 1400

| <i>Expenditures - Details</i> |                        | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-------------------------------|------------------------|----------------|----------------|----------------|----------------|
|                               |                        | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>   |                        |                |                |                |                |
| 111-1400-415.11-12            | Office/Clerical        | \$61,874       | \$68,600       | \$64,961       | \$75,700       |
| 111-1400-415.11-15            | Professional           | 298,491        | 365,600        | 334,986        | 388,900        |
| 111-1400-415.11-16            | Management/Supervision | 329,261        | 342,600        | 326,163        | 336,800        |
| 111-1400-415.13-00            | Overtime               | 2,146          | 2,000          | 0              | 2,000          |
|                               | <b>Subtotal</b>        | <b>691,772</b> | <b>778,800</b> | <b>726,110</b> | <b>803,400</b> |
| <b>Employee Benefits</b>      |                        |                |                |                |                |
| 111-1400-415.21-01            | Health                 | 70,059         | 85,000         | 78,936         | 93,400         |
| 111-1400-415.21-02            | Life                   | 719            | 600            | 746            | 600            |
| 111-1400-415.21-03            | Dental                 | 4,592          | 5,300          | 4,768          | 5,900          |
| 111-1400-415.21-04            | Long Term Disability   | 2,799          | 3,200          | 2,925          | 3,300          |
| 111-1400-415.21-05            | CareHere Clinic        | 4,153          | 0              | 4,313          | 0              |
| 111-1400-415.22-00            | Social Security        | 51,073         | 57,900         | 52,601         | 61,200         |
| 111-1400-415.23-00            | Retirement             | 83,519         | 96,300         | 83,872         | 99,200         |
| 111-1400-415.24-00            | Tuition Reimbursement  | 1,814          | 6,000          | 1,200          | 1,300          |
| 111-1400-415.26-00            | Workers Compensation   | 1,036          | 1,200          | 871            | 1,200          |
|                               | <b>Subtotal</b>        | <b>219,764</b> | <b>255,500</b> | <b>230,232</b> | <b>266,100</b> |
| <b>Operating Expenses</b>     |                        |                |                |                |                |
| Professional Service Fees     |                        |                |                |                |                |
| 111-1400-415.33-20            | Tax Appraisals         | 50,094         | 55,000         | 55,000         | 57,000         |
| 111-1400-415.33-23            | Tax Collections        | 3,233          | 3,400          | 3,300          | 3,400          |
| 111-1400-415.33-40            | Outside Auditor        | 27,250         | 31,000         | 27,750         | 31,000         |
| 111-1400-415.33-42            | Sales Tax Analysis     | 4,800          | 4,800          | 4,800          | 4,900          |
| 111-1400-415.33-41            | Arbitrage Review       | 18,100         | 19,300         | 17,500         | 21,000         |
|                               | <b>Subtotal</b>        | <b>103,477</b> | <b>113,500</b> | <b>108,350</b> | <b>117,300</b> |
| Maintenance & Repair          |                        |                |                |                |                |
| 111-1400-415.43-35            | Computer Equipment     | 9,564          | 11,000         | 11,000         | 13,000         |
| 111-1400-415.43-90            | Maintenance Contracts  | 122,597        | 143,800        | 143,800        | 128,000        |
|                               | <b>Subtotal</b>        | <b>132,161</b> | <b>154,800</b> | <b>154,800</b> | <b>141,000</b> |
| 111-1400-415.44-02            | Rental - Equipment     | <b>5,313</b>   | <b>5,800</b>   | <b>5,800</b>   | <b>6,100</b>   |
| Insurance                     |                        |                |                |                |                |
| 111-1400-415.52-01            | Property               | \$5,650        | \$6,000        | \$6,151        | \$6,340        |
| 111-1400-415.52-02            | Liability              | 3,310          | 4,000          | 3,739          | 3,850          |
|                               | <b>Subtotal</b>        | <b>8,960</b>   | <b>10,000</b>  | <b>9,890</b>   | <b>10,190</b>  |
| 111-1400-415.53-00            | Communication          | <b>8,985</b>   | <b>23,000</b>  | <b>20,000</b>  | <b>24,000</b>  |

LINE ITEMS

**FINANCE - 1400**

|                                   |                                    | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                      |                    |
| 111-1400-415.57-00                | Training                           | 284                | 5,000              | 5,000                | 5,250              |
| 111-1400-415.58-00                | Travel                             | 88                 | 7,000              | 7,000                | 9,000              |
| 111-1400-415.59-10                | Dues & Memberships                 | 1,150              | 1,600              | 1,600                | 1,700              |
| General Supplies                  |                                    |                    |                    |                      |                    |
| 111-1400-415.61-10                | Office                             | 6,897              | 7,500              | 7,500                | 7,500              |
| 111-1400-415.61-40                | Operating                          | 1,982              | 2,500              | 2,500                | 2,500              |
|                                   | <b>Subtotal</b>                    | <b>8,879</b>       | <b>10,000</b>      | <b>10,000</b>        | <b>10,000</b>      |
| 111-1400-415.64-00                | Books & Periodicals                | 561                | 350                | 600                  | 600                |
|                                   | <b>Operating Expenses Subtotal</b> | <b>269,858</b>     | <b>331,050</b>     | <b>323,040</b>       | <b>325,140</b>     |
| <b>Operating Transfers</b>        |                                    |                    |                    |                      |                    |
| 111-1400-491.13-00                | Equipment Replacement              | 41,745             | 58,745             | 58,745               | 58,745             |
|                                   | <b>Total Finance</b>               | <b>\$1,223,139</b> | <b>\$1,424,095</b> | <b>\$1,338,127</b>   | <b>\$1,453,385</b> |

LINE ITEMS

MUNICIPAL COURT - 1100

| <i>Expenditures - Details</i> |                             | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
|                               |                             | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>   |                             |                |                |                |                |
| 111-1100-412.11-12            | Office/Clerical             | \$104,956      | \$110,900      | \$105,650      | \$121,900      |
| 111-1100-412.11-16            | Management/Supervision      | 81,211         | 83,900         | 81,479         | 91,600         |
| 111-1100-412.11-19            | Special Agreement Personnel | 77,170         | 78,400         | 77,496         | 84,000         |
| 111-1100-412.13-00            | Overtime                    | 1,191          | 1,500          | 2,500          | 3,000          |
|                               | <b>Subtotal</b>             | <b>264,528</b> | <b>274,700</b> | <b>267,125</b> | <b>300,500</b> |
| <b>Employee Benefits</b>      |                             |                |                |                |                |
| 111-1100-412.21-01            | Health                      | 27,741         | 30,900         | 27,022         | 34,000         |
| 111-1100-412.21-02            | Life                        | 284            | 300            | 273            | 300            |
| 111-1100-412.21-03            | Dental                      | 1,815          | 1,900          | 1,746          | 2,100          |
| 111-1100-412.21-04            | Long Term Disability        | 753            | 800            | 748            | 900            |
| 111-1100-412.21-05            | CareHere Clinic             | 1,642          | 0              | 1,579          | 0              |
| 111-1100-412.22-00            | Social Security             | 20,075         | 21,700         | 19,544         | 23,000         |
| 111-1100-412.23-00            | Retirement                  | 22,825         | 25,300         | 21,741         | 26,800         |
| 111-1100-412.26-00            | Workers Compensation        | 395            | 400            | 317            | 500            |
|                               | <b>Subtotal</b>             | <b>75,530</b>  | <b>81,300</b>  | <b>72,970</b>  | <b>87,600</b>  |
| <b>Operating Expenses</b>     |                             |                |                |                |                |
| Professional Services         |                             |                |                |                |                |
| 111-1100-412.31-30            | Jury Costs                  | 0              | 865            | 220            | 865            |
| 111-1100-412.34-46            | Contract Cleaning           | 5,536          | 6,240          | 6,085          | 6,075          |
|                               | <b>Subtotal</b>             | <b>5,536</b>   | <b>7,105</b>   | <b>6,305</b>   | <b>6,940</b>   |
| Maintenance & Repair          |                             |                |                |                |                |
| 111-1100-412.43-10            | Building                    | 2,687          | 2,030          | 2,050          | 2,050          |
| 111-1100-412.43-90            | Maintenance Contract        | 8,200          | 9,525          | 10,075         | 12,800         |
|                               | <b>Subtotal</b>             | <b>10,887</b>  | <b>11,555</b>  | <b>12,125</b>  | <b>14,850</b>  |
| 111-1100-412.44-02            | Vehicles & Equipment        | 4,187          | 4,345          | 4,395          | 4,395          |
| Insurance                     |                             |                |                |                |                |
| 111-1100-412.52-01            | Property                    | 19,778         | 20,000         | 22,250         | 22,250         |
| 111-1100-412.52-02            | Liability                   | 1,184          | 2,000          | 1,319          | 1,360          |
|                               | <b>Subtotal</b>             | <b>20,962</b>  | <b>22,000</b>  | <b>23,569</b>  | <b>23,610</b>  |
| 111-1100-412.53-00            | Communications              | 1,101          | 795            | 1,045          | 1,080          |

LINE ITEMS

MUNICIPAL COURT - 1100

|                                   |                                    | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|-----------------------------------|------------------------------------|------------------|------------------|------------------|------------------|
|                                   |                                    | Actual           | Budget           | Estimated        | Adopted          |
| <b>Operating Expenses (Cont.)</b> |                                    |                  |                  |                  |                  |
| 111-1100-412.57-00                | Training                           | 825              | 1,075            | 925              | 1,925            |
| 111-1100-412.58-00                | Travel                             | 0                | 1,515            | 1,190            | 1,885            |
| 111-1100-412.59-10                | Dues & Memberships                 | 395              | 395              | 395              | 395              |
| General Supplies                  |                                    |                  |                  |                  |                  |
| 111-1100-412.61-10                | Office                             | 7,876            | 7,700            | 9,055            | 9,350            |
| 111-1100-412.61-40                | Operating                          | 7,039            | 10,885           | 12,270           | 12,915           |
| 111-1100-412.61-60                | Cleaning                           | 754              | 1,000            | 915              | 1,000            |
|                                   | <b>Subtotal</b>                    | <b>15,669</b>    | <b>19,585</b>    | <b>22,240</b>    | <b>23,265</b>    |
| 111-1100-412.62-20                | Electricity                        | 6,776            | 9,655            | 11,647           | 11,050           |
| 111-1100-412.64-00                | Books & Periodicals                | 71               | 200              | 205              | 200              |
|                                   | <b>Operating Expenses Subtotal</b> | <b>66,409</b>    | <b>78,225</b>    | <b>84,041</b>    | <b>89,595</b>    |
| <b>Operating Transfers</b>        |                                    |                  |                  |                  |                  |
|                                   | Equipment Replacement              | 23,960           | 23,960           | 23,960           | 22,265           |
| 111-1100-491.13-00                | <b>Subtotal</b>                    | <b>23,960</b>    | <b>23,960</b>    | <b>23,960</b>    | <b>22,265</b>    |
| <b>Total Municipal Court</b>      |                                    | <b>\$430,427</b> | <b>\$458,185</b> | <b>\$448,096</b> | <b>\$499,960</b> |

# LINE ITEMS

## POLICE - 2200

| <i>Expenditures - Details</i> |                            | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|-------------------------------|----------------------------|------------------|------------------|------------------|------------------|
|                               |                            | Actual           | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>   |                            |                  |                  |                  |                  |
| 111-2200-421.11-11            | Service/Maintenance        | \$36,920         | \$39,100         | \$36,840         | \$42,300         |
| 111-2200-421.11-12            | Office/Clerical            | 163,461          | 169,500          | 160,116          | 181,100          |
| 111-2200-421.11-13            | Technical                  | 498,588          | 517,600          | 511,208          | 552,400          |
| 111-2200-421.11-14            | Sworn Personnel            | 2,586,760        | 2,826,300        | 2,491,186        | 3,036,700        |
| 111-2200-421.11-16            | Management/Supervision     | 483,593          | 500,000          | 522,967          | 543,600          |
| 111-2200-421.11-17            | Temp/Seasonal              | 104,084          | 110,400          | 123,281          | 160,800          |
| 111-2200-421.11-95            | COVID Related Pay          | -596,738         | 0                | 0                | 0                |
| 111-2200-421.13-00            | Overtime                   | 182,494          | 140,000          | 150,000          | 140,000          |
|                               | <b>Subtotal</b>            | <b>3,459,162</b> | <b>4,302,900</b> | <b>3,995,598</b> | <b>4,656,900</b> |
| <b>Employee Benefits</b>      |                            |                  |                  |                  |                  |
| 111-2200-421.21-01            | Health                     | 427,495          | 498,500          | 411,098          | 548,000          |
| 111-2200-421.21-02            | Life                       | 4,398            | 3,700            | 4,179            | 3,700            |
| 111-2200-421.21-03            | Dental                     | 28,173           | 31,500           | 26,800           | 34,600           |
| 111-2200-421.21-04            | Long Term Disability       | 14,832           | 17,200           | 14,523           | 18,400           |
| 111-2200-421.21-05            | CareHere Clinic            | 25,481           | 0                | 24,239           | 0                |
| 111-2200-421.22-00            | Social Security            | 310,700          | 328,300          | 289,852          | 352,700          |
| 111-2200-421.23-00            | Retirement                 | 478,309          | 518,200          | 431,453          | 555,700          |
| 111-2200-421.24-00            | Tuition Reimbursement      | 0                | 6,000            | 17,000           | 17,500           |
| 111-2200-421.26-00            | Workers Compensation       | 32,120           | 56,900           | 41,100           | 61,500           |
|                               | <b>Subtotal</b>            | <b>1,321,508</b> | <b>1,460,300</b> | <b>1,260,244</b> | <b>1,592,100</b> |
| <b>Operating Expenses</b>     |                            |                  |                  |                  |                  |
| Professional Services         |                            |                  |                  |                  |                  |
| 111-2200-421.33-05            | Psychological Examination  | 435              | 800              | 600              | 800              |
| 111-2200-421.33-13            | Volunteer Benefits         | 2,918            | 3,000            | 2,500            | 3,000            |
| 111-2200-421.34-20            | Forensic Testing           | 306              | 1,750            | 1,750            | 1,750            |
|                               | <b>Subtotal</b>            | <b>3,659</b>     | <b>5,550</b>     | <b>4,850</b>     | <b>5,550</b>     |
| 111-2200-421.41-01            | Water & Sewer              | <b>1,100</b>     | <b>1,100</b>     | <b>1,100</b>     | <b>1,100</b>     |
| Maintenance & Repair          |                            |                  |                  |                  |                  |
| 111-2200-421.43-10            | Buildings                  | 11,854           | 12,000           | 25,000           | 14,000           |
| 111-2200-421.43-15            | Grounds                    | 0                | 300              | 0                | 300              |
| 111-2200-421.43-19            | Heating & Air Conditioning | 31,761           | 14,000           | 6,000            | 14,000           |
| 111-2200-421.43-40            | Vehicles                   | 65,154           | 52,000           | 70,000           | 65,000           |
| 111-2200-421.43-50            | Equipment                  | 2,602            | 4,000            | 4,000            | 4,000            |
| 111-2200-421.43-51            | Radios                     | 3,528            | 3,000            | 5,000            | 5,000            |
| 111-2200-421.43-60            | Furniture & Fixtures       | 2,333            | 1,000            | 1,000            | 1,000            |
| 111-2200-421.43-90            | Maintenance Contracts      | 185,206          | 229,180          | 229,180          | 202,000          |
|                               | <b>Subtotal</b>            | <b>\$302,438</b> | <b>\$315,480</b> | <b>\$340,180</b> | <b>\$305,300</b> |

LINE ITEMS

POLICE - 2200

|                                   |                                    | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                      |                    |
| 111-2200-421.44-02                | Rental - Vehicle & Equipment       | 6,025              | 6,000              | 6,300                | 6,000              |
| 111-2200-421.52-01                | Property                           | 60,654             | 61,000             | 66,114               | 68,100             |
| 111-2200-421.52-02                | Liability                          | 79,691             | 78,000             | 93,194               | 95,990             |
|                                   | <b>Subtotal</b>                    | <b>140,345</b>     | <b>139,000</b>     | <b>159,308</b>       | <b>164,090</b>     |
| 111-2200-421.53-00                | Communication                      | <b>57,013</b>      | <b>68,500</b>      | <b>68,500</b>        | <b>68,500</b>      |
| 111-2200-421.57-00                | Training                           | <b>29,819</b>      | <b>32,000</b>      | <b>32,000</b>        | <b>34,000</b>      |
| 111-2200-421.58-00                | Travel                             | <b>1,233</b>       | <b>8,000</b>       | <b>8,000</b>         | <b>9,000</b>       |
| 111-2200-421.59-10                | Dues & Memberships                 | <b>475</b>         | <b>600</b>         | <b>600</b>           | <b>800</b>         |
| General Supplies                  |                                    |                    |                    |                      |                    |
| 111-2200-421.61-10                | Office                             | 9,801              | 13,000             | 11,000               | 13,000             |
| 111-2200-421.61-20                | Wearing Apparel                    | 25,653             | 20,000             | 20,000               | 20,000             |
| 111-2200-421.61-30                | Gasoline & Diesel                  | 82,022             | 80,000             | 120,360              | 184,212            |
| 111-2200-421.61-40                | Operating                          | 30,128             | 40,000             | 40,000               | 40,000             |
| 111-2200-421.61-41                | Photography                        | 395                | 500                | 500                  | 3,000              |
| 111-2200-421.61-42                | Firing Range                       | 2,814              | 15,000             | 15,000               | 20,000             |
| 111-2200-421.61-43                | Community Policing                 | 1,297              | 4,000              | 3,000                | 4,000              |
| 111-2200-421.61-44                | Detention Facility                 | 3,831              | 4,000              | 3,000                | 4,000              |
| 111-2200-421.61-47                | Crime Lab                          | 5,719              | 5,000              | 6,500                | 10,000             |
| 111-2200-421.61-60                | Cleaning                           | 4,004              | 5,000              | 5,000                | 5,000              |
|                                   | <b>Subtotal</b>                    | <b>165,664</b>     | <b>186,500</b>     | <b>224,360</b>       | <b>303,212</b>     |
| 111-2200-421.62-10                | Natural Gas                        | 4,318              | 1,600              | 1,600                | 1,600              |
| 111-2200-421.62-20                | Electricity                        | 16,679             | 23,000             | 28,669               | 27,190             |
| 111-2200-421.64-00                | Books & Periodicals                | 122                | 100                | 0                    | 100                |
|                                   | <b>Subtotal</b>                    | <b>21,119</b>      | <b>24,700</b>      | <b>30,269</b>        | <b>28,890</b>      |
|                                   | <b>Operating Expenses Subtotal</b> | <b>728,890</b>     | <b>787,430</b>     | <b>875,467</b>       | <b>926,442</b>     |
| <b>Operating Transfers</b>        |                                    |                    |                    |                      |                    |
| 111-2200-491.13-00                | Equipment Replacement              | <b>467,305</b>     | <b>388,165</b>     | <b>388,165</b>       | <b>373,220</b>     |
|                                   | <b>Total Police</b>                | <b>\$5,976,865</b> | <b>\$6,938,795</b> | <b>\$6,519,474</b>   | <b>\$7,548,662</b> |

# LINE ITEMS

## ANIMAL CONTROL - 2500

| <i>Expenditures - Details</i> |                                    | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|-------------------------------|------------------------------------|------------------|------------------|------------------|------------------|
|                               |                                    | Actual           | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>   |                                    |                  |                  |                  |                  |
| 111-2500-425.11-11            | Service/Maintenance                | \$105,353        | \$106,600        | \$105,547        | \$214,523        |
| 111-2500-425.11-15            | Professional                       | 0                | 0                | 0                | 51,400           |
| 111-2500-425.11-16            | Management/Supervision             | 0                | 0                | 0                | 81,100           |
| 111-2500-425.13-00            | Overtime                           | 3,485            | 3,000            | 0                | 3,000            |
|                               | <b>Subtotal</b>                    | <b>108,838</b>   | <b>109,600</b>   | <b>105,547</b>   | <b>350,023</b>   |
| <b>Employee Benefits</b>      |                                    |                  |                  |                  |                  |
| 111-2500-425.21-01            | Health                             | 18,380           | 23,200           | 16,023           | 55,200           |
| 111-2500-425.21-02            | Life                               | 205              | 200              | 194              | 400              |
| 111-2500-425.21-03            | Dental                             | 1,214            | 1,500            | 1,045            | 3,500            |
| 111-2500-425.21-04            | Long Term Disability               | 435              | 500              | 430              | 1,300            |
| 111-2500-425.21-05            | CareHere Clinic                    | 1,098            | 0                | 944              | 0                |
| 111-2500-425.22-00            | Social Security                    | 8,318            | 9,000            | 7,815            | 24,000           |
| 111-2500-425.23-00            | Retirement                         | 13,420           | 14,600           | 12,339           | 38,800           |
| 111-2500-425.26-00            | Workers Compensation               | 2,252            | 2,500            | 1,875            | 6,300            |
|                               | <b>Subtotal</b>                    | <b>45,322</b>    | <b>51,500</b>    | <b>40,665</b>    | <b>129,500</b>   |
| <b>Operating Expenses</b>     |                                    |                  |                  |                  |                  |
| 111-2500-425.33-36            | Shelter Management                 | 261,737          | 261,750          | 261,750          | 261,750          |
| 111-2500-425.43-40            | Fleet Vehicles & Equipment         | 2,935            | 3,500            | 3,500            | 3,000            |
| 111-2500-425.43-20            | Animal Shelter                     | 424              | 5,000            | 2,000            | 1,000            |
| Insurance                     |                                    |                  |                  |                  |                  |
| 111-2500-425.52-01            | Property                           | 7,921            | 8,000            | 8,744            | 9,000            |
| 111-2500-425.52-02            | Liability                          | 1,611            | 2,000            | 1,530            | 1,575            |
|                               | <b>Subtotal</b>                    | <b>9,532</b>     | <b>10,000</b>    | <b>10,274</b>    | <b>10,575</b>    |
| 111-2500-425.53-00            | Communication                      | 2,154            | 2,000            | 2,000            | 2,000            |
| 111-2500-425.57-00            | Training                           | 400              | 1,500            | 500              | 1,000            |
| 111-2500-425.58-00            | Travel                             | 0                | 500              | 500              | 500              |
| General Supplies              |                                    |                  |                  |                  |                  |
| 111-2500-425.61-10            | Office                             | 57               | 500              | 0                | 500              |
| 111-2500-425.61-20            | Wearing Apparel                    | 791              | 600              | 400              | 600              |
| 111-2500-425.61-30            | Gasoline & Diesel                  | 6,118            | 5,500            | 6,630            | 10,328           |
| 111-2500-425.61-40            | Operating                          | 3,262            | 5,000            | 1,000            | 3,000            |
|                               | <b>Subtotal</b>                    | <b>10,228</b>    | <b>11,600</b>    | <b>8,030</b>     | <b>14,428</b>    |
|                               | <b>Operating Expenses Subtotal</b> | <b>287,410</b>   | <b>295,850</b>   | <b>288,554</b>   | <b>294,253</b>   |
| <b>Operating Transfers</b>    |                                    |                  |                  |                  |                  |
| 111-2500-491.13-00            | Equipment Replacement              | 15,900           | 21,900           | 21,900           | 21,900           |
|                               | <b>Subtotal</b>                    | <b>15,900</b>    | <b>21,900</b>    | <b>21,900</b>    | <b>21,900</b>    |
|                               | <b>Total Animal Control</b>        | <b>\$457,470</b> | <b>\$478,850</b> | <b>\$456,666</b> | <b>\$795,676</b> |

LINE ITEMS

FIRE - 2300

| <i>Expenditures - Details</i> |                         | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-------------------------------|-------------------------|----------------|----------------|----------------|----------------|
|                               |                         | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>   |                         |                |                |                |                |
| 111-2300-422.11-16            | Management/Supervision  | \$158,082      | \$168,800      | \$158,952      | \$181,700      |
|                               | <b>Subtotal</b>         | <b>158,082</b> | <b>168,800</b> | <b>158,952</b> | <b>181,700</b> |
| <b>Employee Benefits</b>      |                         |                |                |                |                |
| 111-2300-422.21-01            | Health                  | 13,692         | 15,400         | 13,422         | 17,000         |
| 111-2300-422.21-02            | Life                    | 142            | 100            | 136            | 100            |
| 111-2300-422.21-03            | Dental                  | 907            | 1,000          | 874            | 1,100          |
| 111-2300-422.21-04            | Long Term Disability    | 631            | 700            | 627            | 700            |
| 111-2300-422.21-05            | CareHere Clinic         | 820            | 0              | 790            | 0              |
| 111-2300-422.22-00            | Social Security         | 11,289         | 12,900         | 10,989         | 13,900         |
| 111-2300-422.23-00            | Retirement              | 19,286         | 20,900         | 18,327         | 22,500         |
| 111-2300-422.23-10            | Volunteer Retirement    | 25,725         | 60,000         | 70,500         | 70,000         |
| 111-2300-422.26-00            | Workers Compensation    | 2,532          | 2,700          | 2,143          | 2,900          |
|                               | <b>Subtotal</b>         | <b>75,024</b>  | <b>113,700</b> | <b>117,808</b> | <b>128,200</b> |
| <b>Operating Expenses</b>     |                         |                |                |                |                |
| Professional Service Fees     |                         |                |                |                |                |
| 111-2300-422.33-03            | Physician - Examination | 13,285         | 20,000         | 8,500          | 10,000         |
| 111-2300-422.33-13            | Volunteer Benefits      | 19,752         | 39,000         | 25,000         | 30,000         |
| 111-2300-422.33-46            | Fire Fighting Services  | 63,270         | 75,000         | 65,000         | 95,000         |
| 111-2300-422.34-20            | Crime Lab               | 0              | 500            | 500            | 500            |
| 111-2300-422.34-46            | Contract Cleaning       | 10,052         | 11,000         | 12,200         | 13,000         |
| 111-2300-422.34-52            | Fire Code Inspections   | 15,485         | 17,000         | 19,000         | 24,000         |
|                               | <b>Subtotal</b>         | <b>121,844</b> | <b>162,500</b> | <b>130,200</b> | <b>172,500</b> |
| 111-2300-422.41-01            | Water & Sewer           | <b>3,200</b>   | <b>3,200</b>   | <b>3,200</b>   | <b>3,200</b>   |
| Maintenance & Repair          |                         |                |                |                |                |
| 111-2300-422.43-10            | Buildings               | 37,731         | 30,000         | 30,000         | 30,000         |
| 111-2300-422.43-19            | Heating & Air Condition | 783            | 6,000          | 4,000          | 6,000          |
| 111-2300-422.43-40            | Vehicles                | 68,459         | 60,000         | 75,000         | 75,000         |
| 111-2300-422.43-50            | Non Fleet Equipment     | 9,096          | 5,000          | 5,000          | 5,000          |
| 111-2300-422.43-51            | Radios                  | 1,275          | 7,000          | 7,000          | 7,000          |
| 111-2300-422.43-90            | Maintenance Contract    | 56,843         | 49,500         | 49,500         | 55,100         |
| 111-2300-422.44-02            | Vehicles & Equipment    | 2,310          | 5,000          | 2,500          | 2,500          |
|                               | <b>Subtotal</b>         | <b>176,497</b> | <b>162,500</b> | <b>173,000</b> | <b>180,600</b> |
| Insurance                     |                         |                |                |                |                |
| 111-2300-422.52-01            | Property                | 50,378         | 51,000         | 54,972         | 56,620         |
| 111-2300-422.52-02            | Liability               | 50,319         | 51,000         | 53,793         | 55,410         |
|                               | <b>Subtotal</b>         | <b>100,697</b> | <b>102,000</b> | <b>108,765</b> | <b>112,030</b> |

# LINE ITEMS

## FIRE - 2300

|                                   |                                    | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                      |                    |
| 111-2300-422.53-00                | Communications                     | 9,985              | 10,000             | 10,000               | 10,000             |
| 111-2300-422.57-00                | Training                           | 4,890              | 15,900             | 15,900               | 20,350             |
| 111-2300-422.58-00                | Travel                             | 11,767             | 22,900             | 22,900               | 30,000             |
| Other Purchased Services          |                                    |                    |                    |                      |                    |
| 111-2300-422.59-10                | Dues & Memberships                 | 3,516              | 6,700              | 6,700                | 6,750              |
| 111-2300-422.59-96                | Fireman Banquet                    | 2,684              | 2,300              | 2,600                | 3,000              |
|                                   | <b>Subtotal</b>                    | <b>6,200</b>       | <b>9,000</b>       | <b>9,300</b>         | <b>9,750</b>       |
| General Supplies                  |                                    |                    |                    |                      |                    |
| 111-2300-422.61-10                | Office                             | 1,096              | 1,600              | 1,000                | 1,600              |
| 111-2300-422.61-20                | Wearing Apparel                    | 4,473              | 3,500              | 5,000                | 5,000              |
| 111-2300-422.61-22                | Program                            | 0                  | 5,000              | 5,000                | 5,000              |
| 111-2300-422.61-30                | Gasoline & Diesel                  | 10,636             | 8,265              | 17,550               | 27,081             |
| 111-2300-422.61-40                | Operating                          | 39,816             | 60,000             | 60,000               | 45,000             |
| 111-2300-422.61-41                | Photography                        | 477                | 1,000              | 1,000                | 1,000              |
| 111-2300-422.61-60                | Cleaning                           | 2,196              | 3,500              | 2,500                | 2,500              |
|                                   | <b>Subtotal</b>                    | <b>58,694</b>      | <b>82,865</b>      | <b>92,050</b>        | <b>87,181</b>      |
| 111-2300-422.62-10                | Natural Gas                        | 690                | 600                | 700                  | 700                |
| 111-2300-422.62-20                | Electricity                        | 22,795             | 23,000             | 23,462               | 28,288             |
| 111-2300-422.64-00                | Books & Periodicals                | 0                  | 1,500              | 500                  | 1,500              |
|                                   | <b>Subtotal</b>                    | <b>23,485</b>      | <b>25,100</b>      | <b>24,662</b>        | <b>30,488</b>      |
|                                   | <b>Operating Expenses Subtotal</b> | <b>517,259</b>     | <b>595,965</b>     | <b>589,977</b>       | <b>656,099</b>     |
| <b>Operating Transfers</b>        |                                    |                    |                    |                      |                    |
| 111-2300-491.13-00                | Equipment Replacement              | 368,435            | 553,280            | 553,280              | 561,230            |
|                                   | <b>Subtotal</b>                    | <b>368,435</b>     | <b>553,280</b>     | <b>553,280</b>       | <b>561,230</b>     |
|                                   | <b>Total Fire</b>                  | <b>\$1,118,800</b> | <b>\$1,431,745</b> | <b>\$1,420,017</b>   | <b>\$1,527,229</b> |

LINE ITEMS

EMERGENCY MEDICAL SERVICE - 2400

| <i>Expenditures - Details</i> |                                    | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-------------------------------|------------------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses</b>     |                                    |                   |                   |                      |                    |
| 111-2400-423.33-45            | EMS Services                       | 356,000           | 336,000           | 336,000              | 364,000            |
| 111-2400-423.43-40            | Maintenance & Repair Vehicles      | 89,471            | 35,000            | 25,000               | 35,000             |
| 111-2400-423.43-90            | Maintenance Contract               | 19,346            | 19,500            | 19,500               | 19,500             |
| 111-2400-423.52-02            | Liability Insurance                | 12,746            | 11,000            | 9,086                | 9,360              |
| 111-2400-423.53-00            | Communication                      | 3,621             | 3,500             | 3,600                | 3,750              |
| General Supplies              |                                    |                   |                   |                      |                    |
| 111-2400-423.61-30            | Gasoline & Diesel                  | 13,038            | 28,000            | 67,440               | 103,275            |
|                               | <b>Subtotal</b>                    | <b>13,103</b>     | <b>28,000</b>     | <b>67,440</b>        | <b>103,275</b>     |
|                               | <b>Operating Expenses Subtotal</b> | <b>494,287</b>    | <b>433,000</b>    | <b>460,626</b>       | <b>534,885</b>     |
| <b>Operating Transfers</b>    |                                    |                   |                   |                      |                    |
| 111-2400-491.13-00            | Equipment Replacement              | 232,080           | 228,080           | 228,080              | 129,975            |
|                               | <b>Subtotal</b>                    | <b>232,080</b>    | <b>228,080</b>    | <b>228,080</b>       | <b>129,975</b>     |
|                               | <b>Total EMS</b>                   | <b>\$726,367</b>  | <b>\$661,080</b>  | <b>\$688,706</b>     | <b>\$664,860</b>   |

# LINE ITEMS

## ENGINEERING - 1500

| <i>Expenditures - Details</i>   |                        | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|---------------------------------|------------------------|----------------|----------------|----------------|----------------|
|                                 |                        | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>     |                        |                |                |                |                |
| 111-1500-419.11-13              | Technical              | \$83,550       | \$53,500       | \$50,843       | \$57,900       |
| 111-1500-419.11-15              | Professional           | 133,459        | 177,100        | 168,035        | 192,300        |
| 111-1500-419.11-16              | Management/Supervision | 162,644        | 169,700        | 172,536        | 179,100        |
| 111-1500-419.11-17              | Temp/Seasonal          | 0              | 10,500         | 10,500         | 10,800         |
| 111-1500-419.13-00              | Overtime               | 2,607          | 0              | 0              | 0              |
|                                 | <b>Subtotal</b>        | <b>382,260</b> | <b>410,800</b> | <b>401,914</b> | <b>440,100</b> |
| <b>Employee Benefits</b>        |                        |                |                |                |                |
| 111-1500-419.21-01              | Health                 | 27,715         | 30,900         | 27,051         | 34,000         |
| 111-1500-419.21-02              | Life                   | 284            | 200            | 274            | 200            |
| 111-1500-419.21-03              | Dental                 | 1,814          | 1,900          | 1,748          | 2,100          |
| 111-1500-419.21-04              | Long Term Disability   | 1,522          | 1,600          | 1,532          | 1,800          |
| 111-1500-419.21-05              | CareHere Clinic        | 1,640          | 0              | 1,581          | 0              |
| 111-1500-419.22-00              | Social Security        | 27,245         | 28,000         | 27,586         | 30,400         |
| 111-1500-419.23-00              | Retirement             | 46,053         | 49,500         | 45,155         | 53,100         |
| 111-1500-419.24-00              | Tuition Reimbursement  | 0              | 0              | 0              | 0              |
| 111-1500-419.26-00              | Workers Compensation   | 1,006          | 1,100          | 846            | 1,100          |
|                                 | <b>Subtotal</b>        | <b>107,279</b> | <b>113,200</b> | <b>105,773</b> | <b>122,700</b> |
| <b>Operating Expenses</b>       |                        |                |                |                |                |
| 111-1500-419.33-11              | Technology Services    | <b>41,800</b>  | <b>5,700</b>   | <b>5,700</b>   | <b>20,000</b>  |
| <b>Maintenance &amp; Repair</b> |                        |                |                |                |                |
| 111-1500-419.43-40              | Vehicle                | 618            | 1,000          | 1,000          | 1,000          |
| 111-1500-419.43-50              | Non-Fleet Equipment    | 0              | 500            | 0              | 0              |
| 111-1500-419.43-90              | Maintenance Contract   | 33,009         | 38,090         | 38,090         | 41,391         |
|                                 | <b>Subtotal</b>        | <b>33,627</b>  | <b>39,590</b>  | <b>39,090</b>  | <b>42,391</b>  |
| <b>Insurance</b>                |                        |                |                |                |                |
| 111-1500-419.52-01              | Property               | 4,036          | 4,100          | 4,394          | 4,530          |
| 111-1500-419.52-02              | Liability              | 2,518          | 3,000          | 2,717          | 2,800          |
|                                 | <b>Subtotal</b>        | <b>6,554</b>   | <b>7,100</b>   | <b>7,111</b>   | <b>7,330</b>   |
| 111-1500-419.53-00              | Communication          | <b>2,452</b>   | <b>2,100</b>   | <b>2,100</b>   | <b>2,100</b>   |
| 111-1500-419.57-00              | Training               | <b>399</b>     | <b>3,850</b>   | <b>3,850</b>   | <b>3,850</b>   |
| 111-1500-419.58-00              | Travel                 | <b>0</b>       | <b>2,700</b>   | <b>2,700</b>   | <b>2,700</b>   |
| 111-1500-419.59-10              | Dues & Memberships     | <b>480</b>     | <b>1,200</b>   | <b>1,200</b>   | <b>1,200</b>   |

LINE ITEMS

**ENGINEERING - 1500**

|                                   |                                    | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                   |                   |                      |                    |
| General Supplies                  |                                    |                   |                   |                      |                    |
| 111-1500-419.61-10                | Office                             | 1,389             | 3,500             | 3,500                | 3,500              |
| 111-1500-419.61-30                | Gas & Diesel                       | 51                | 0                 | 0                    | 0                  |
| 111-1500-419.61-31                | Fuel - CNG                         | 173               | 245               | 200                  | 200                |
| 111-1500-419.61-40                | Operating                          | 704               | 8,000             | 8,000                | 5,000              |
|                                   | <b>Subtotal</b>                    | <b>2,317</b>      | <b>11,745</b>     | <b>11,700</b>        | <b>8,700</b>       |
|                                   | <b>Operating Expenses Subtotal</b> | <b>87,629</b>     | <b>73,985</b>     | <b>73,451</b>        | <b>88,271</b>      |
| <b>Operating Transfers</b>        |                                    |                   |                   |                      |                    |
| 111-1500-491.13-00                | Equipment Replacement              | 13,735            | 18,585            | 18,585               | 19,070             |
|                                   | <b>Subtotal</b>                    | <b>13,735</b>     | <b>18,585</b>     | <b>18,585</b>        | <b>19,070</b>      |
|                                   | <b>Total Engineering</b>           | <b>\$590,903</b>  | <b>\$616,570</b>  | <b>\$599,723</b>     | <b>\$670,141</b>   |

LINE ITEMS

STREETS - 2800

| <i>Expenditures - Details</i> |                          | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-------------------------------|--------------------------|----------------|----------------|----------------|----------------|
|                               |                          | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>   |                          |                |                |                |                |
| 111-2800-431.11-11            | Service/Maintenance      | \$70,102       | \$119,600      | \$79,836       | \$127,100      |
| 111-2800-431.11-12            | Clerical                 | 40,346         | 44,000         | 41,815         | 47,600         |
| 111-2800-431.11-13            | Technical                | 45,296         | 49,800         | 44,005         | 53,900         |
| 111-2800-431.11-16            | Management/Supervision   | 56,130         | 59,300         | 56,470         | 69,900         |
| 111-2800-431.13-00            | Overtime                 | 4,142          | 10,000         | 4,598          | 10,000         |
| 111-2800-431.14-02            | Contract Labor           | 2,106          | 0              | 5,000          | 0              |
|                               | <b>Subtotal</b>          | <b>218,122</b> | <b>282,700</b> | <b>231,724</b> | <b>308,500</b> |
| <b>Employee Benefits</b>      |                          |                |                |                |                |
| Group Insurance               |                          |                |                |                |                |
| 111-2800-431.21-01            | Health                   | 36,941         | 51,500         | 37,615         | 56,600         |
| 111-2800-431.21-02            | Life                     | 380            | 500            | 382            | 500            |
| 111-2800-431.21-03            | Dental                   | 2,425          | 3,200          | 2,444          | 3,600          |
| 111-2800-431.21-04            | Long Term Disability     | 886            | 1,200          | 910            | 1,300          |
| 111-2800-431.21-05            | CareHere Clinic          | 2,193          | 0              | 2,211          | 0              |
| 111-2800-431.22-00            | Social Security          | 16,150         | 21,600         | 16,068         | 23,600         |
| 111-2800-431.23-00            | Retirement               | 26,935         | 35,000         | 25,923         | 38,100         |
| 111-2800-431.26-00            | Workers Compensation     | 3,958          | 5,800          | 3,267          | 6,200          |
|                               | <b>Subtotal</b>          | <b>89,868</b>  | <b>118,800</b> | <b>88,820</b>  | <b>129,900</b> |
| Professional Service Fees     |                          |                |                |                |                |
| 111-2800-431.34-36            | Vinyl Street Painting    | 21,141         | 55,000         | 55,000         | 55,000         |
| 111-2800-431.34-40            | Street Joint Program     | 0              | 45,045         | 45,000         | 50,000         |
| 111-2800-431.34-44            | Pavement Improv. Program | 0              | 46,602         | 46,600         | 50,000         |
|                               | <b>Subtotal</b>          | <b>21,141</b>  | <b>146,647</b> | <b>146,600</b> | <b>155,000</b> |
| Maintenance & Repair          |                          |                |                |                |                |
| 111-2800-431.43-20            | Street System            | 24,012         | 30,000         | 30,000         | 50,000         |
| 111-2800-431.43-25            | Traffic Signals          | 23,485         | 20,000         | 10,000         | 20,000         |
| 111-2800-431.43-40            | Vehicles                 | 19,458         | 15,000         | 18,000         | 20,000         |
| 111-2800-431.43-50            | Non-Fleet Equipment      | 134            | 0              | 0              | 0              |
| 111-2800-431.43-90            | Maintenance Contracts    | 0              | 0              | 0              | 27,000         |
|                               | <b>Subtotal</b>          | <b>67,089</b>  | <b>65,000</b>  | <b>58,000</b>  | <b>117,000</b> |
| Insurance                     |                          |                |                |                |                |
| 111-2800-431.52-01            | Property                 | 2,130          | 2,200          | 2,235          | 2,300          |
| 111-2800-431.52-02            | Liability                | 6,284          | 7,000          | 5,979          | 6,160          |
|                               | <b>Subtotal</b>          | <b>\$8,414</b> | <b>\$9,200</b> | <b>\$8,214</b> | <b>\$8,460</b> |
| 111-2800-431.53-00            | Communications           | 2,324          | 4,000          | 2,605          | 3,000          |
| 111-2800-431.57-00            | Training                 | 0              | 3,000          | 3,000          | 8,000          |
| 111-2800-431.58-00            | Travel                   | 0              | 500            | 500            | 500            |

LINE ITEMS

**STREETS - 2800**

|                                   |                                    | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                   |                   |                      |                    |
| General Supplies                  |                                    |                   |                   |                      |                    |
| 111-2800-431.61-10                | Office                             | 389               | 600               | 600                  | 600                |
| 111-2800-431.61-20                | Wearing Apparel                    | 1,551             | 2,000             | 1,500                | 2,000              |
| 111-2800-431.61-30                | Gasoline & Diesel                  | 1,398             | 2,440             | 3,150                | 4,725              |
| 111-2800-431.61-31                | Fuel - CNG                         | 5,628             | 6,000             | 4,926                | 5,025              |
| 111-2800-431.61-40                | Operating                          | 7,516             | 12,000            | 20,000               | 20,000             |
| 111-2800-431.61-45                | Street Signs                       | 10,760            | 15,000            | 15,000               | 15,000             |
|                                   | <b>Subtotal</b>                    | <b>27,242</b>     | <b>38,040</b>     | <b>45,176</b>        | <b>47,350</b>      |
| 111-2800-431.62-20                | Electricity                        | 189,968           | 225,000           | 188,326              | 286,063            |
|                                   | <b>Subtotal</b>                    | <b>189,968</b>    | <b>225,000</b>    | <b>188,326</b>       | <b>286,063</b>     |
|                                   | <b>Operating Expenses Subtotal</b> | <b>316,703</b>    | <b>491,887</b>    | <b>452,921</b>       | <b>625,623</b>     |
| <b>Operating Transfers</b>        |                                    |                   |                   |                      |                    |
| 111-2800-491.13-00                | Equipment Replacement              | 104,740           | 46,800            | 46,800               | 37,145             |
|                                   | <b>Subtotal</b>                    | <b>104,740</b>    | <b>46,800</b>     | <b>46,800</b>        | <b>37,145</b>      |
|                                   | <b>Total Streets</b>               | <b>\$729,433</b>  | <b>\$940,187</b>  | <b>\$820,265</b>     | <b>\$1,101,168</b> |

LINE ITEMS

**DRAINAGE - 2900**

| <i>Expenditures - Details</i> |                        | <b>2020-21</b> | <b>2021-22</b> | <b>2021-22</b>   | <b>2022-23</b> |
|-------------------------------|------------------------|----------------|----------------|------------------|----------------|
|                               |                        | <b>Actual</b>  | <b>Budget</b>  | <b>Estimated</b> | <b>Adopted</b> |
| <b>Salaries &amp; Wages</b>   |                        |                |                |                  |                |
| 111-2900-433.11-11            | Service/Maintenance    | \$231,155      | \$415,900      | \$302,124        | \$432,900      |
| 111-2900-433.11-13            | Technical              | 263            | 0              | 0                | 0              |
| 111-2900-433.11-16            | Management/Supervision | 56,130         | 59,300         | 55,816           | 69,900         |
| 111-2900-433.11-17            | Temp/Seasonal          | 0              | 14,500         | 14,500           | 14,500         |
| 111-2900-433.13-00            | Overtime               | 8,174          | 10,000         | 7,949            | 10,000         |
| 111-2900-433.14-02            | Contract Labor         | 7,798          | 0              | 26,116           | 0              |
|                               | <b>Subtotal</b>        | <b>303,520</b> | <b>499,700</b> | <b>406,505</b>   | <b>527,300</b> |
| <b>Employee Benefits</b>      |                        |                |                |                  |                |
| 111-2900-433.21-01            | Health                 | 61,589         | 113,300        | 71,419           | 124,600        |
| 111-2900-433.21-02            | Life                   | 639            | 900            | 739              | 900            |
| 111-2900-433.21-03            | Dental                 | 4,098          | 7,100          | 4,724            | 7,800          |
| 111-2900-433.21-04            | Long Term Disability   | 1,257          | 3,400          | 1,444            | 2,900          |
| 111-2900-433.21-05            | CareHere Clinic        | 3,706          | 0              | 4,273            | 0              |
| 111-2900-433.22-00            | Social Security        | 23,656         | 41,100         | 27,180           | 42,600         |
| 111-2900-433.23-00            | Retirement             | 37,555         | 64,600         | 40,739           | 67,100         |
| 111-2900-433.26-00            | Workers Compensation   | 5,625          | 8,700          | 5,506            | 8,900          |
|                               | <b>Subtotal</b>        | <b>138,125</b> | <b>239,100</b> | <b>156,024</b>   | <b>254,800</b> |
| <b>Operating Expenses</b>     |                        |                |                |                  |                |
| Professional Service Fees     |                        |                |                |                  |                |
| 111-2900-433.34-43            | Contract Mowing        | 18,755         | 40,000         | 52,000           | 63,000         |
| 111-2900-433.34-47            | Stormwater Program     | 11,993         | 12,000         | 12,000           | 15,000         |
|                               | <b>Subtotal</b>        | <b>30,748</b>  | <b>52,000</b>  | <b>64,000</b>    | <b>78,000</b>  |
| Maintenance & Repair          |                        |                |                |                  |                |
| 111-2900-433.43-20            | Drainage System        | 39             | 5,000          | 5,000            | 6,000          |
| 111-2900-433.43-40            | Vehicles               | 25,510         | 30,000         | 27,450           | 30,000         |
| 111-2900-433.44-02            | Vehicles & Equipment   | 10,165         | 0              | 0                | 0              |
|                               | <b>Subtotal</b>        | <b>35,714</b>  | <b>35,000</b>  | <b>32,450</b>    | <b>36,000</b>  |
| Insurance                     |                        |                |                |                  |                |
| 111-2900-433.52-01            | Property               | 2,272          | 2,300          | 2,282            | 2,350          |
| 111-2900-433.52-02            | Liability              | 5,586          | 6,000          | 5,548            | 5,720          |
|                               | <b>Subtotal</b>        | <b>7,858</b>   | <b>8,300</b>   | <b>7,830</b>     | <b>8,070</b>   |
| 111-2900-433.53-00            | Communications         | <b>256</b>     | <b>0</b>       | <b>489</b>       | <b>500</b>     |
| 111-2900-433.57-00            | Training               | <b>580</b>     | <b>4,500</b>   | <b>4,500</b>     | <b>17,000</b>  |
| 111-2900-433.58-00            | Travel                 | <b>0</b>       | <b>200</b>     | <b>200</b>       | <b>200</b>     |

LINE ITEMS

**DRAINAGE - 2900**

|                                   |                                    | 2020-21          | 2021-22          | 2021-22          | 2022-23            |
|-----------------------------------|------------------------------------|------------------|------------------|------------------|--------------------|
|                                   |                                    | Actual           | Budget           | Estimated        | Adopted            |
| <b>Operating Expenses (Cont.)</b> |                                    |                  |                  |                  |                    |
| General Supplies                  |                                    |                  |                  |                  |                    |
| 111-2900-433.61-10                | Office                             | 273              | 300              | 300              | 350                |
| 111-2900-433.61-20                | Wearing Apparel                    | 6,025            | 6,000            | 6,200            | 6,200              |
| 111-2900-433.61-30                | Gasoline & Diesel                  | 8,139            | 12,000           | 10,110           | 15,441             |
| 111-2900-433.61-31                | Fuel - CNG                         | 3,181            | 2,600            | 2,250            | 2,295              |
| 111-2900-433.61-40                | Operating                          | 11,599           | 10,000           | 10,000           | 10,000             |
| 111-2900-433.61-50                | Chemicals                          | 3,514            | 25,000           | 25,000           | 25,000             |
|                                   | <b>Subtotal</b>                    | <b>32,731</b>    | <b>55,900</b>    | <b>53,860</b>    | <b>59,286</b>      |
|                                   | <b>Operating Expenses Subtotal</b> | <b>107,887</b>   | <b>155,900</b>   | <b>163,329</b>   | <b>199,056</b>     |
| <b>Operating Transfers</b>        |                                    |                  |                  |                  |                    |
| 111-2900-491.13-00                | Equipment Replacement              | 45,415           | 64,825           | 64,825           | 54,385             |
|                                   | <b>Subtotal</b>                    | <b>45,415</b>    | <b>64,825</b>    | <b>64,825</b>    | <b>54,385</b>      |
|                                   | <b>Total Drainage</b>              | <b>\$594,947</b> | <b>\$959,525</b> | <b>\$790,683</b> | <b>\$1,035,541</b> |

LINE ITEMS

CODE ENFORCEMENT/INSPECTIONS - 3300

|                             |                        | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-----------------------------|------------------------|----------------|----------------|----------------|----------------|
|                             |                        | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b> |                        |                |                |                |                |
| 111-3300-436.11-12          | Office                 | \$32,698       | \$34,500       | \$32,938       | \$37,700       |
| 111-3300-436.11-13          | Technical              | 246,360        | 245,500        | 241,060        | 268,400        |
| 111-3300-436.11-16          | Management/Supervision | 135,796        | 141,000        | 135,152        | 151,500        |
| 111-3300-436.13-00          | Overtime               | 3,521          | 4,000          | 4,000          | 4,000          |
| 111-3300-436.14-04          | <b>Subtotal</b>        | <b>418,375</b> | <b>425,000</b> | <b>413,150</b> | <b>461,600</b> |
| <b>Employee Benefits</b>    |                        |                |                |                |                |
| 111-3300-436.21-01          | Health                 | 52,219         | 57,900         | 50,669         | 63,700         |
| 111-3300-436.21-02          | Life                   | 536            | 500            | 512            | 500            |
| 111-3300-436.21-03          | Dental                 | 3,418          | 3,600          | 3,274          | 4,000          |
| 111-3300-436.21-04          | Long Term Disability   | 1,685          | 2,000          | 1,660          | 2,100          |
| 111-3300-436.21-05          | CareHere Clinic        | 3,092          | 0              | 2,961          | 0              |
| 111-3300-436.22-00          | Social Security        | 32,024         | 32,500         | 30,404         | 35,300         |
| 111-3300-436.23-00          | Retirement             | 50,903         | 52,500         | 47,257         | 57,000         |
| 111-3300-436.24-00          | Tuition Reimbursement  | 0              | 750            | 2,382          | 1,800          |
| 111-3300-436.26-00          | Workers Compensation   | 1,257          | 1,300          | 955            | 1,400          |
|                             | <b>Subtotal</b>        | <b>145,134</b> | <b>151,050</b> | <b>140,074</b> | <b>165,800</b> |
| <b>Operating Expenses</b>   |                        |                |                |                |                |
| Professional Service Fees   |                        |                |                |                |                |
| 111-3300-436.33-22          | Printing               | 357            | 1,000          | 500            | 600            |
| 111-3300-436.34-51          | Inspections            | 6,065          | 5,000          | 2,500          | 5,000          |
| 111-3300-436.34-53          | Outside Plan Review    | 0              | 2,500          | 2,500          | 2,500          |
|                             | <b>Subtotal</b>        | <b>6,422</b>   | <b>8,500</b>   | <b>5,500</b>   | <b>8,100</b>   |
| Cleaning Services           |                        |                |                |                |                |
| 111-3300-436.42-40          | Lot Mowing             | 3320           | 4000           | 4000           | 5000           |
|                             | <b>Subtotal</b>        | <b>3,320</b>   | <b>4,000</b>   | <b>4,000</b>   | <b>5,000</b>   |
| Maintenance & Repair        |                        |                |                |                |                |
| 111-3300-436.43-40          | Vehicles               | 4,600          | 5,000          | 5,000          | 6,000          |
| 111-3300-436.43-90          | Maintenance Contract   | 283            | 500            | 1,800          | 1,800          |
|                             | <b>Subtotal</b>        | <b>4,883</b>   | <b>5,500</b>   | <b>6,800</b>   | <b>7,800</b>   |
| Insurance                   |                        |                |                |                |                |
| 111-3300-436.52-01          | Property               | 4,843          | 4,900          | 5,273          | 5,430          |
| 111-3300-436.52-02          | Liability              | 3,452          | 4,000          | 3,657          | 3,657          |
|                             | <b>Subtotal</b>        | <b>\$8,295</b> | <b>\$8,900</b> | <b>\$8,930</b> | <b>\$9,087</b> |
| 111-3300-436.53-00          | Communications         | 4,409          | 4,320          | 4,000          | 4,620          |
| 111-3300-436.57-00          | Training               | 3,661          | 5,000          | 4,945          | 10,000         |

LINE ITEMS

**CODE ENFORCEMENT/INSPECTIONS - 3300**

|                                   |                                     | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|-----------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|
|                                   |                                     | Actual           | Budget           | Estimated        | Adopted          |
| <b>Operating Expenses (Cont.)</b> |                                     |                  |                  |                  |                  |
| 111-3300-436.58-00                | Travel                              | 1,032            | 4,500            | 4,275            | 8,000            |
| 111-3300-436.59-10                | Dues & Memberships                  | 1,403            | 2,575            | 1,500            | 2,115            |
| General Supplies                  |                                     |                  |                  |                  |                  |
| 111-3300-436.61-10                | Office                              | 5,072            | 5,000            | 5,700            | 5,000            |
| 111-3300-436.61-20                | Wearing Apparel                     | 514              | 500              | 500              | 500              |
| 111-3300-436.61-30                | Gasoline & Diesel                   | 2,655            | 3,000            | 3,300            | 5,050            |
| 111-3300-436.61-31                | Fuel - CNG                          | 1,184            | 1,800            | 850              | 1,000            |
| 111-3300-436.61-40                | Operating                           | 6,108            | 4,500            | 4,500            | 5,000            |
|                                   | <b>Subtotal</b>                     | <b>15,533</b>    | <b>14,800</b>    | <b>14,850</b>    | <b>16,550</b>    |
| 111-3300-436.64-00                | Books & Periodicals                 | 0                | 600              | 400              | 500              |
|                                   | <b>Subtotal</b>                     | <b>0</b>         | <b>600</b>       | <b>400</b>       | <b>500</b>       |
|                                   | <b>Operating Expenses Subtotal</b>  | <b>48,958</b>    | <b>58,695</b>    | <b>55,200</b>    | <b>71,772</b>    |
| <b>Operating Transfers</b>        |                                     |                  |                  |                  |                  |
| 111-3300-491.13-00                | Equipment Replacement               | 15,575           | 27,000           | 27,000           | 28,005           |
|                                   | <b>Subtotal</b>                     | <b>15,575</b>    | <b>27,000</b>    | <b>27,000</b>    | <b>28,005</b>    |
|                                   | <b>Total Enforcement/Inspection</b> | <b>\$628,042</b> | <b>\$661,745</b> | <b>\$635,424</b> | <b>\$727,177</b> |

LINE ITEMS

GARAGE - 4100

| <i>Expenditures - Details</i> |                            | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-------------------------------|----------------------------|----------------|----------------|----------------|----------------|
|                               |                            | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>   |                            |                |                |                |                |
| 111-4100-435.11-11            | Service/Maintenance        | \$19,584       | \$14,900       | \$13,227       | \$15,700       |
| 111-4100-435.11-12            | Office/Clerical            | 34,402         | 34,400         | 32,583         | 36,900         |
| 111-4100-435.11-13            | Technical                  | 254,902        | 299,800        | 285,078        | 320,500        |
| 111-4100-435.11-16            | Management/Supervision     | 69,047         | 71,200         | 68,099         | 77,800         |
| 111-4100-435.13-00            | Overtime                   | 13,621         | 15,000         | 16,300         | 15,000         |
| 111-4100-435.14-02            | Contract Labor             | 4,172          | 0              | 0              | 0              |
|                               | <b>Subtotal</b>            | <b>395,728</b> | <b>435,300</b> | <b>415,287</b> | <b>465,900</b> |
| <b>Employee Benefits</b>      |                            |                |                |                |                |
| 111-4100-435.21-01            | Health                     | 56,220         | 61,800         | 59,595         | 72,200         |
| 111-4100-435.21-02            | Life                       | 577            | 600            | 605            | 600            |
| 111-4100-435.21-03            | Dental                     | 3,682          | 3,900          | 3,871          | 4,500          |
| 111-4100-435.21-04            | Long Term Disability       | 1,445          | 1,800          | 1,549          | 1,900          |
| 111-4100-435.21-05            | CareHere Clinic            | 3,330          | 0              | 3,501          | 0              |
| 111-4100-435.22-00            | Social Security            | 29,950         | 33,300         | 30,007         | 35,600         |
| 111-4100-435.23-00            | Retirement                 | 45,524         | 52,000         | 45,618         | 57,500         |
| 111-4100-435.24-00            | Tuition Reimbursement      | 0              | 1,500          | 500            | 1,500          |
| 111-4100-435.26-00            | Workers Compensation       | 4,210          | 4,800          | 3,696          | 4,900          |
|                               | <b>Subtotal</b>            | <b>144,938</b> | <b>159,700</b> | <b>148,942</b> | <b>178,700</b> |
| <b>Operating Expenses</b>     |                            |                |                |                |                |
| Professional Services         |                            |                |                |                |                |
| 111-4100-435.34-43            | Contract Mowing            | 0              | 6,000          | 4,000          | 6,000          |
| 111-4100-435.34-47            | Tire Disposal              | 4,043          | 3,500          | 3,600          | 3,800          |
| 111-4100-435.34-60            | Fuel Tank Test             | 1,072          | 500            | 500            | 500            |
|                               | <b>Subtotal</b>            | <b>5,115</b>   | <b>10,000</b>  | <b>8,100</b>   | <b>10,300</b>  |
| 111-4100-435.41-01            | Water & Sewer              | <b>3,800</b>   | <b>3,800</b>   | <b>3,800</b>   | <b>3,800</b>   |
| Maintenance & Repair          |                            |                |                |                |                |
| 111-4100-435.43-10            | Buildings - Service        | 22,261         | 25,000         | 25,000         | 25,000         |
| 111-4100-435.43-15            | Grounds                    | 16,336         | 15,000         | 15,000         | 20,000         |
| 111-4100-435.43-19            | Heating & Air Conditioning | 1,974          | 2,500          | 2,500          | 2,500          |
| 111-4100-435.43-40            | Vehicles                   | 19,409         | 20,000         | 20,000         | 20,000         |
| 111-4100-435.43-50            | Equipment                  | 12,704         | 10,000         | 10,000         | 10,000         |
| 111-4100-435.43-90            | Maintenance Contract       | 4,455          | 6,700          | 6,700          | 5,000          |
| 111-4100-435.43-99            | <b>Subtotal</b>            | <b>77,139</b>  | <b>79,200</b>  | <b>79,200</b>  | <b>82,500</b>  |
| Insurance                     |                            |                |                |                |                |
| 111-4100-435.52-01            | Property                   | 33,015         | 34,000         | 36,032         | 37,110         |
| 111-4100-435.52-02            | Liabilty                   | 3,588          | 4,000          | 6,131          | 6,315          |
|                               | <b>Subtotal</b>            | <b>36,603</b>  | <b>38,000</b>  | <b>42,163</b>  | <b>43,425</b>  |
| 111-4100-435.53-00            | Communication              | <b>7,420</b>   | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>   |

LINE ITEMS

**GARAGE - 4100**

|                                   |                                    | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                   |                   |                      |                    |
| 111-4100-435.57-00                | Training                           | 1,539             | 1,700             | 2,090                | 3,250              |
| 111-4100-435.58-00                | Travel                             | 0                 | 1,800             | 1,800                | 3,100              |
| 111-4100-435.59-10                | Dues & Memberships                 | 2,999             | 3,000             | 3,000                | 3,000              |
| General Supplies                  |                                    |                   |                   |                      |                    |
| 111-4100-435.61-10                | Office                             | 303               | 500               | 500                  | 500                |
| 111-4100-435.61-20                | Wearing Apparel                    | 3,318             | 3,500             | 3,500                | 3,500              |
| 111-4100-435.61-30                | Gasoline & Diesel                  | 1,220             | 1,000             | 2,400                | 3,672              |
| 111-4100-435.61-31                | Fuel - CNG                         | 455               | 450               | 300                  | 450                |
| 111-4100-435.61-40                | Operating                          | 12,608            | 7,000             | 7,000                | 7,000              |
| 111-4100-435.61-49                | Tools                              | 11,667            | 13,000            | 13,000               | 13,000             |
| 111-4100-435.61-60                | Cleaning                           | 616               | 600               | 600                  | 600                |
|                                   | <b>Subtotal</b>                    | <b>30,187</b>     | <b>26,050</b>     | <b>27,300</b>        | <b>28,722</b>      |
| 111-4100-435.62-10                | Electricity & Natural Gas          | 19,101            | 19,500            | 18,716               | 21,262             |
| 111-4100-435.62-20                |                                    |                   |                   |                      |                    |
| 111-4100-435.64-00                | Books & Periodicals                | 215               | 50                | 50                   | 50                 |
| 111-4100-435.86-40                | Equipment                          | 0                 | 0                 | 0                    | 0                  |
|                                   | <b>Subtotal</b>                    | <b>19,316</b>     | <b>19,550</b>     | <b>18,766</b>        | <b>21,312</b>      |
|                                   | <b>Operating Expenses Subtotal</b> | <b>184,118</b>    | <b>190,600</b>    | <b>193,719</b>       | <b>206,909</b>     |
| <b>Operating Transfers</b>        |                                    |                   |                   |                      |                    |
| 111-4100-491.13-00                | Equipment Replacement              | 41,670            | 56,160            | 56,160               | 76,115             |
|                                   | <b>Subtotal</b>                    | <b>41,670</b>     | <b>56,160</b>     | <b>56,160</b>        | <b>76,115</b>      |
|                                   | <b>Total Garage</b>                | <b>\$766,454</b>  | <b>\$841,760</b>  | <b>\$814,108</b>     | <b>\$927,624</b>   |

LINE ITEMS

PARKS - 3500

| <i>Expenditures - Details</i>   |                        | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|---------------------------------|------------------------|----------------|----------------|----------------|----------------|
|                                 |                        | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>     |                        |                |                |                |                |
| 111-3500-452.11-11              | Service/Maintenance    | \$336,461      | \$415,900      | \$359,655      | \$436,000      |
| 111-3500-452.11-16              | Management/Supervision | 145,276        | 152,200        | 128,148        | 148,300        |
| 111-3500-452.13-00              | Overtime               | 50,729         | 50,000         | 70,000         | 50,000         |
| 111-3500-452.14-02              | Service/Maintenance    | 0              | 0              | 0              | 0              |
|                                 | <b>Subtotal</b>        | <b>532,466</b> | <b>618,100</b> | <b>557,803</b> | <b>634,300</b> |
| <b>Employee Benefits</b>        |                        |                |                |                |                |
| 111-3500-452.21-01              | Health                 | 76,436         | 104,300        | 77,815         | 114,700        |
| 111-3500-452.21-02              | Life                   | 861            | 800            | 820            | 800            |
| 111-3500-452.21-03              | Dental                 | 5,047          | 6,600          | 5,081          | 7,200          |
| 111-3500-452.21-04              | Long Term Disability   | 2,037          | 2,500          | 1,948          | 2,600          |
| 111-3500-452.21-05              | CareHere Clinic        | 4,565          | 0              | 4,595          | 0              |
| 111-3500-452.22-00              | Social Security        | 41,050         | 47,300         | 37,723         | 48,500         |
| 111-3500-452.23-00              | Retirement             | 66,032         | 76,400         | 59,459         | 78,400         |
| 111-3500-452.26-00              | Workers Compensation   | 5,518          | 6,700          | 4,276          | 7,000          |
|                                 | <b>Subtotal</b>        | <b>201,546</b> | <b>244,600</b> | <b>191,717</b> | <b>259,200</b> |
| <b>Operating Expenses</b>       |                        |                |                |                |                |
| 111-3500-452.34-43              | Contract Mowing        | <b>444,768</b> | <b>450,000</b> | <b>450,000</b> | <b>470,000</b> |
| 111-3500-452.41-01              | Water & Sewer          | <b>2,250</b>   | <b>2,250</b>   | <b>0</b>       | <b>2,250</b>   |
| <b>Maintenance &amp; Repair</b> |                        |                |                |                |                |
| 111-3500-452.43-10              | Pavilion               | 829            | 1,000          | 10,000         | 10,000         |
| 111-3500-452.43-20              | Parks                  | 118,776        | 120,000        | 160,000        | 125,000        |
| 111-3500-452.43-40              | Vehicles               | 22,484         | 22,000         | 18,000         | 22,000         |
| 111-3500-452.43-50              | Equipment              | 425            | 800            | 1,600          | 1,000          |
| 111-3500-452.43-90              | Maintenance Contracts  | 900            | 900            | 900            | 9,620          |
|                                 | <b>Subtotal</b>        | <b>143,414</b> | <b>144,700</b> | <b>190,500</b> | <b>167,620</b> |
| 111-3500-452.44-02              | Rentals - Equipment    | <b>0</b>       | <b>1,000</b>   | <b>1,000</b>   | <b>1,000</b>   |
| <b>Insurance</b>                |                        |                |                |                |                |
| 111-3500-452.52-01              | Property               | 1,096          | 1,100          | 1,106          | 1,140          |
| 111-3500-452.52-02              | Liability              | 6,036          | 7,000          | 6,299          | 6,490          |
|                                 | <b>Subtotal</b>        | <b>7,132</b>   | <b>8,100</b>   | <b>7,405</b>   | <b>7,630</b>   |
| 111-3500-452.53-00              | Communications         | <b>2,649</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   |
| 111-3500-452.57-00              | Training               | <b>1,773</b>   | <b>2,300</b>   | <b>1,680</b>   | <b>2,485</b>   |

LINE ITEMS

PARKS - 3500

|                                   |                                    | 2020-21            | 2021-22            | 2021-22            | 2022-23            |
|-----------------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|
|                                   |                                    | Actual             | Budget             | Estimated          | Adopted            |
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                    |                    |
| 111-3500-452.58-00                | Travel                             | 1,025              | 1,500              | 1,500              | 1,500              |
| 111-3500-452.59-10                | Dues & Memberships                 | 225                | 225                | 225                | 225                |
| General Supplies                  |                                    |                    |                    |                    |                    |
| 111-3500-452.61-10                | Office                             | 149                | 300                | 300                | 300                |
| 111-3500-452.61-20                | Wearing Apparel                    | 5,061              | 5,200              | 5,200              | 5,200              |
| 111-3500-452.61-30                | Gasoline & Diesel                  | 13,107             | 12,000             | 18,400             | 28,305             |
| 111-3500-452.61-31                | Fuel - CNG                         | 4,545              | 4,000              | 3,500              | 3,549              |
| 111-3500-452.61-40                | Operating                          | 6,166              | 12,000             | 12,000             | 12,000             |
| 111-3500-452.61-50                | Chemicals                          | 5,567              | 12,000             | 12,000             | 15,000             |
| 111-3500-452.61-60                | Cleaning                           | 6,499              | 6,000              | 12,000             | 12,000             |
|                                   | <b>Subtotal</b>                    | <b>41,094</b>      | <b>51,500</b>      | <b>63,400</b>      | <b>76,354</b>      |
| 111-3500-452.64-00                | Books & Periodicals                | 0                  | 0                  | 0                  | 0                  |
|                                   | <b>Subtotal</b>                    | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           |
|                                   | <b>Operating Expenses Subtotal</b> | <b>644,330</b>     | <b>664,575</b>     | <b>718,710</b>     | <b>732,064</b>     |
| <b>Operating Transfers</b>        |                                    |                    |                    |                    |                    |
| 111-3500-491.13-00                | Equipment Replacement              | 49,420             | 53,195             | 53,195             | 46,220             |
|                                   | <b>Subtotal</b>                    | <b>49,420</b>      | <b>53,195</b>      | <b>53,195</b>      | <b>46,220</b>      |
|                                   | <b>Total Parks</b>                 | <b>\$1,427,762</b> | <b>\$1,580,470</b> | <b>\$1,521,425</b> | <b>\$1,671,784</b> |

LINE ITEMS

RECREATION - 3700

| <i>Expenditures - Details</i>   |                              | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|---------------------------------|------------------------------|------------------|------------------|------------------|------------------|
|                                 |                              | Actual           | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>     |                              |                  |                  |                  |                  |
| 451.11-11                       | Service/Maintenance          | \$169,359        | \$193,200        | \$173,334        | \$207,400        |
| 111-3711-451.11-12              | Office/Clerical              | \$189,187        | \$183,100        | \$212,521        | \$177,000        |
| 111-3711-451.11-16              | Management/Supervision       | \$312,841        | \$367,600        | \$266,415        | \$355,700        |
| 451.11-17                       | Temp/Seasonal                | \$336,140        | \$396,800        | \$343,115        | \$396,800        |
| 451.13-00                       | Overtime                     | \$24,493         | \$25,000         | \$25,000         | \$25,000         |
| 451.14-03                       | Professional                 | \$7,199          | \$6,100          | \$8,000          | \$6,100          |
| 451.14-10                       | Contract Labor               | 5,100            | 23,500           | 30,000           | 30,000           |
|                                 | <b>Subtotal</b>              | <b>1,044,319</b> | <b>1,195,300</b> | <b>1,058,385</b> | <b>1,198,000</b> |
| <b>Employee Benefits</b>        |                              |                  |                  |                  |                  |
| 111-3711-451.21-01              | Health                       | 109,824          | 135,200          | 107,533          | 148,700          |
| 111-3711-451.21-02              | Life                         | 1,212            | 1,000            | 1,149            | 1,000            |
| 111-3711-451.21-03              | Dental                       | 7,228            | 8,500            | 6,829            | 9,400            |
| 111-3711-451.21-04              | Long Term Disability         | 2,701            | 3,100            | 2,650            | 3,000            |
| 111-3711-451.21-05              | CareHere Clinic              | 6,537            | 0                | 6,191            | 0                |
| 451.22-00                       | Social Security              | 79,746           | 89,800           | 70,239           | 89,500           |
| 451.23-00                       | Retirement                   | 85,802           | 95,000           | 76,958           | 94,600           |
| 451.26-00                       | Workers Compensation         | 8,090            | 9,800            | 5,970            | 10,000           |
|                                 | <b>Subtotal</b>              | <b>301,140</b>   | <b>342,400</b>   | <b>277,519</b>   | <b>356,200</b>   |
| <b>Operating Expenses</b>       |                              |                  |                  |                  |                  |
| 451.41-01                       | Water & Sewer                | <b>51,000</b>    | <b>51,000</b>    | <b>51,000</b>    | <b>51,000</b>    |
| <b>Maintenance &amp; Repair</b> |                              |                  |                  |                  |                  |
| 111-3711-451.43-10              | Facility                     | 52,512           | 55,000           | 65,000           | 55,000           |
| 451.43-15                       | Grounds                      | 13,540           | 7,000            | 7,000            | 7,000            |
| 111-3711-451.43-19              | Heating & Air Conditioning   | 74,300           | 40,000           | 40,000           | 40,000           |
| 111-3711-451.43-20              | Pools                        | 31,936           | 26,000           | 40,000           | 30,000           |
| 111-3711-451.43-40              | Equipment                    | 970              | 0                | 981              | 1,000            |
| 111-3711-451.43-90              | Maintenance Contracts        | 42,795           | 48,825           | 48,825           | 47,034           |
|                                 | <b>Subtotal</b>              | <b>\$216,053</b> | <b>\$176,825</b> | <b>\$201,806</b> | <b>\$180,034</b> |
| 111-3711-451.44-02              | Rental - Vehicle & Equipment | <b>3,124</b>     | <b>4,000</b>     | <b>4,400</b>     | <b>4,400</b>     |
| <b>Insurance</b>                |                              |                  |                  |                  |                  |
| 451.52-01                       | Property                     | 139,449          | 140,000          | 152,746          | 157,345          |
| 451.52-02                       | Liability                    | 5,986            | 6,000            | 6,371            | 6,560            |
|                                 | <b>Subtotal</b>              | <b>145,435</b>   | <b>146,000</b>   | <b>159,117</b>   | <b>163,905</b>   |

# LINE ITEMS

## RECREATION - 3700

|                                   |                                    | 2020-21            | 2021-22            | 2021-22            | 2022-23            |
|-----------------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|
|                                   |                                    | Actual             | Budget             | Estimated          | Adopted            |
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                    |                    |
| 111-3711-451.53-00                | Communication                      | 8,837              | 10,335             | 10,335             | 10,335             |
| 111-3711-451.54-00                | Advertising                        | 24,577             | 27,000             | 39,000             | 35,000             |
| 451.57-00                         | Training                           | 2,895              | 6,000              | 5,000              | 6,000              |
| 111-3711-451.58-00                | Travel                             | 3,390              | 5,000              | 5,000              | 5,000              |
| 111-3711-451.59-10                | Dues & Memberships                 | 2,200              | 2,300              | 2,300              | 2,300              |
| General Supplies                  |                                    |                    |                    |                    |                    |
| 111-3711-451.61-10                | Office                             | 7,045              | 9,000              | 9,000              | 9,000              |
| 111-3711-451.61-20                | Wearing Apparel                    | 334                | 6,500              | 5,500              | 5,500              |
| 111-3711-451.61-30                | Gasoline & Diesel                  | 258                | 530                | 1,425              | 2,295              |
| 111-3711-451.61-31                | CNG Fuel                           | 276                | 390                | 264                | 270                |
| 451.61-40                         | Operating                          | 17,541             | 27,800             | 28,300             | 22,800             |
| 111-3711-451.61-42                | Special Events                     | 11,849             | 38,000             | 32,000             | 38,000             |
| 111-3711-451.61-43                | Aquatics                           | 10,231             | 12,000             | 16,000             | 12,000             |
| 111-3711-451.61-50                | Chemicals                          | 17,896             | 20,000             | 18,000             | 20,000             |
| 111-3711-451.61-51                | Resale Items                       | 71                 | 3,000              | 2,500              | 3,000              |
| 111-3711-451.61-60                | Cleaning                           | 25,898             | 25,000             | 25,000             | 25,000             |
| 451.61-70                         | Program                            | 11,627             | 12,500             | 14,000             | 13,500             |
|                                   | <b>Subtotal</b>                    | <b>103,026</b>     | <b>154,720</b>     | <b>151,989</b>     | <b>151,365</b>     |
| 451.62-10                         | Natural Gas                        | 29,356             | 35,000             | 35,000             | 35,000             |
| 451.62-20                         | Electricity                        | 212,331            | 222,565            | 225,257            | 265,575            |
|                                   | <b>Subtotal</b>                    | <b>241,687</b>     | <b>257,565</b>     | <b>260,257</b>     | <b>300,575</b>     |
|                                   | <b>Operating Expenses Subtotal</b> | <b>802,224</b>     | <b>840,745</b>     | <b>890,204</b>     | <b>909,914</b>     |
| 111-3711-451.86-40                | <b>Capital Outlay</b>              | <b>0</b>           | <b>35,000</b>      | <b>60,167</b>      | <b>35,000</b>      |
| <b>Operating Transfers</b>        |                                    |                    |                    |                    |                    |
| 111-3711-491.13-00                | Equipment Replacement              | 24,795             | 25,260             | 25,260             | 25,260             |
|                                   | <b>Subtotal</b>                    | <b>24,795</b>      | <b>25,260</b>      | <b>25,260</b>      | <b>25,260</b>      |
|                                   | <b>Total Recreation</b>            | <b>\$2,172,478</b> | <b>\$2,438,705</b> | <b>\$2,311,535</b> | <b>\$2,524,374</b> |

LINE ITEMS

CIVIC CENTER - 4500

| <i>Expenditures - Details</i> |                              | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|-------------------------------|------------------------------|----------------|----------------|----------------|----------------|
|                               |                              | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>   |                              |                |                |                |                |
| 111-4500-454.11-11            | Service/Maintenance          | \$79,068       | \$94,100       | \$84,039       | \$95,100       |
| 111-4500-454.11-12            | Office/Clerical              | \$11,154       | \$0            | \$0            | \$0            |
| 111-4500-454.11-16            | Management/Supervision       | \$105,297      | \$110,200      | \$105,590      | \$120,300      |
| 111-4500-454.11-17            | Temp/Seasonal                | \$203          | \$0            | \$0            | \$0            |
| 111-4500-454.13-00            | Overtime                     | \$6,273        | \$9,000        | \$10,000       | \$9,000        |
| 111-4500-454.14-03            | Professional                 | \$8,680        | \$3,500        | \$3,500        | \$8,400        |
|                               | <b>Subtotal</b>              | <b>210,675</b> | <b>216,800</b> | <b>203,129</b> | <b>232,800</b> |
| <b>Employee Benefits</b>      |                              |                |                |                |                |
| 111-4500-454.21-01            | Health                       | 31,004         | 38,600         | 30,561         | 42,500         |
| 111-4500-454.21-02            | Life                         | 335            | 300            | 337            | 300            |
| 111-4500-454.21-03            | Dental                       | 2,035          | 2,400          | 1,977          | 2,700          |
| 111-4500-454.21-04            | Long Term Disability         | 791            | 900            | 776            | 900            |
| 111-4500-454.21-05            | CareHere Clinic              | 1,840          | 0              | 1,788          | 0              |
| 111-4500-454.22-00            | Social Security              | 15,510         | 16,300         | 14,744         | 17,200         |
| 111-4500-454.23-00            | Retirement                   | 24,687         | 26,400         | 22,843         | 27,700         |
| 111-4500-454.24-00            | Tuition reimbursement        | 5,061          | 1,700          | -8,362         | 0              |
| 111-4500-454.26-00            | Workers Compensation         | 1,725          | 2,100          | 1,498          | 2,100          |
|                               | <b>Subtotal</b>              | <b>82,988</b>  | <b>88,700</b>  | <b>66,162</b>  | <b>93,400</b>  |
| <b>Operating Expenses</b>     |                              |                |                |                |                |
| Cleaning                      |                              |                |                |                |                |
| 454.34-46                     | Public Areas                 | 4,280          | 5,000          | 12,000         | 12,500         |
| 111-4500-454.34-47            | Rental Rooms                 | 26,535         | 50,000         | 50,000         | 50,000         |
|                               | <b>Subtotal</b>              | <b>30,815</b>  | <b>55,000</b>  | <b>62,000</b>  | <b>62,500</b>  |
| 111-4500-454.41-01            | Water & Sewer                | <b>18,700</b>  | <b>18,700</b>  | <b>18,700</b>  | <b>18,700</b>  |
| Maintenance & Repair          |                              |                |                |                |                |
| 454.43-10                     | Building - Combined          | 75,848         | 64,500         | 76,000         | 74,500         |
| 454.43-19                     | Heating & Air Conditioning   | 6,271          | 19,000         | 11,000         | 16,000         |
| 111-4500-454.43-40            | Vehicles & Equipment         | 547            | 300            | 300            | 300            |
| 111-4500-454.43-90            | Maintenance Contract         | 2,652          | 4,900          | 4,900          | 6,935          |
|                               | <b>Subtotal</b>              | <b>85,318</b>  | <b>88,700</b>  | <b>92,200</b>  | <b>97,735</b>  |
| 111-4500-454.44-02            | Rental - Vehicle & Equipment | <b>1,572</b>   | <b>1,800</b>   | <b>1,800</b>   | <b>1,800</b>   |
| Insurance                     |                              |                |                |                |                |
| 111-4500-454.52-01            | Property                     | 53,344         | 54,000         | 58,469         | 60,225         |
| 111-4500-454.52-02            | Liability                    | 3,932          | 2,000          | 1,420          | 1,460          |
|                               | <b>Subtotal</b>              | <b>57,276</b>  | <b>56,000</b>  | <b>59,889</b>  | <b>61,685</b>  |

LINE ITEMS

CIVIC CENTER - 4500

|                                   |                                    | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                   |                   |                      |                    |
| 111-4500-454.53-00                | Communications                     | 2,555             | 4,000             | 3,000                | 3,000              |
| 111-4500-454.54-00                | Advertising                        | 7,533             | 10,000            | 10,000               | 10,000             |
| 111-4500-454.57-00                | Training                           | 0                 | 1,500             | 800                  | 1,500              |
| 111-4500-454.58-00                | Travel                             | 0                 | 2,000             | 1,200                | 2,000              |
| General Supplies                  |                                    |                   |                   |                      |                    |
| 111-4500-454.61-10                | Office                             | 2,621             | 4,000             | 4,000                | 4,000              |
| 111-4500-454.61-20                | Wearing Apparel                    | 1,113             | 900               | 900                  | 900                |
| 111-4500-454.61-30                | Gasoline & Diesel                  | 0                 | 50                | 270                  | 180                |
| 111-4500-454.61-31                | Fuel - CNG                         | 280               | 300               | 459                  | 459                |
| 454.61-40                         | Operating                          | 15,018            | 25,850            | 27,700               | 26,500             |
| 111-4500-454.61-49                | Miscellaneous                      | 2,566             | 4,500             | 4,800                | 4,500              |
| 454.61-60                         | Cleaning                           | 12,538            | 20,000            | 22,000               | 22,000             |
|                                   | <b>Subtotal</b>                    | <b>34,136</b>     | <b>55,600</b>     | <b>60,129</b>        | <b>58,539</b>      |
| 454.62-10                         | Natural Gas                        | 1,364             | 1,750             | 1,800                | 1,800              |
| 454.62-20                         | Electricity                        | 30,014            | 33,300            | 32,135               | 40,789             |
|                                   | <b>Subtotal</b>                    | <b>31,378</b>     | <b>35,050</b>     | <b>33,935</b>        | <b>42,589</b>      |
|                                   | <b>Operating Expenses Subtotal</b> | <b>269,283</b>    | <b>328,350</b>    | <b>343,653</b>       | <b>360,048</b>     |
| <b>Operating Transfers</b>        |                                    |                   |                   |                      |                    |
| 111-4500-491.13-00                | Equipment Replacement              | 6,090             | 14,690            | 14,690               | 14,690             |
|                                   | <b>Subtotal</b>                    | <b>6,090</b>      | <b>14,690</b>     | <b>14,690</b>        | <b>14,690</b>      |
|                                   | <b>Total Civic Center</b>          | <b>\$569,036</b>  | <b>\$648,540</b>  | <b>\$627,634</b>     | <b>\$700,938</b>   |

LINE ITEMS

KEEP LAKE JACKSON BEAUTIFUL - 3900

| <i>Expenditures - Details</i>   |                    | 2020-21         | 2021-22         | 2021-22         | 2022-23         |
|---------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|
|                                 |                    | Actual          | Budget          | Estimated       | Adopted         |
| <b>Salaries &amp; Wages</b>     |                    |                 |                 |                 |                 |
| 111-3900-452.14-03              | Professional       | 0               | 3,000           | 3,000           | 3,000           |
|                                 | <b>Subtotal</b>    | <b>0</b>        | <b>3,000</b>    | <b>3,000</b>    | <b>3,000</b>    |
| <b>Operating Expenses</b>       |                    |                 |                 |                 |                 |
| 111-3900-452.43-95              | Plantings          | \$10,305        | \$22,500        | \$22,500        | \$20,000        |
| 111-3900-452.57-00              | Training           | 0               | 3,500           | 3,000           | 3,000           |
| 111-3900-452.58-00              | Travel             | 0               | 3,200           | 3,000           | 3,000           |
| <b>Other Purchased Services</b> |                    |                 |                 |                 |                 |
| 111-3900-452.59-10              | Dues & Memberships | 444             | 700             | 900             | 900             |
| 111-3900-452.59-93              | Arbor Day          | 0               | 2,000           | 1,500           | 0               |
| 111-3900-452.59-94              | Clean Up Day       | 0               | 2,000           | 2,000           | 0               |
|                                 | <b>Subtotal</b>    | <b>444</b>      | <b>4,700</b>    | <b>4,400</b>    | <b>900</b>      |
| <b>General Office Supplies</b>  |                    |                 |                 |                 |                 |
| 111-3900-452.61-38              | Awards             | 25              | 1,500           | 0               | 0               |
| 111-3900-452.61-40              | Operating          | 0               | 6,600           | 0               | 4,800           |
| 111-3900-452.61-71              | Education Program  | 0               | 5,000           | 15,000          | 0               |
| 111-3900-452.86-40              | Equipment          | 0               | 0               | 0               | 15,300          |
|                                 | <b>Subtotal</b>    | <b>25</b>       | <b>13,100</b>   | <b>15,000</b>   | <b>20,100</b>   |
| <b>Total KLJB</b>               |                    | <b>\$10,774</b> | <b>\$50,000</b> | <b>\$50,900</b> | <b>\$50,000</b> |

# LINE ITEMS

## LIBRARY - 4200

| <i>Expenditures - Detail</i>    |                                    | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|---------------------------------|------------------------------------|------------------|------------------|------------------|------------------|
|                                 |                                    | Actual           | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>     |                                    |                  |                  |                  |                  |
| 111-4200-455.11-11              | Service/Maintenance                | \$19,836         | \$21,000         | \$21,180         | \$22,000         |
| 111-4200-455.13-00              | Overtime                           | 350              | 0                | 300              | 0                |
|                                 | <b>Subtotal</b>                    | <b>20,186</b>    | <b>21,000</b>    | <b>21,480</b>    | <b>22,000</b>    |
| <b>Employee Benefits</b>        |                                    |                  |                  |                  |                  |
| 111-4200-455.21-01              | Health                             | 3,463            | 3,900            | 3,381            | 4,200            |
| 111-4200-455.21-02              | Life                               | 35               | 0                | 33               | 100              |
| 111-4200-455.21-03              | Dental                             | 226              | 200              | 218              | 300              |
| 111-4200-455.21-04              | Long Term Disability               | 81               | 100              | 80               | 100              |
| 111-4200-455.21-05              | CareHere Clinic                    | 205              | 0                | 197              | 0                |
| 111-4200-455.22-00              | Social Security                    | 1,533            | 1,600            | 1,513            | 1,700            |
| 111-4200-455.23-00              | Retirement                         | 2,470            | 2,600            | 2,380            | 2,700            |
| 111-4200-455.26-00              | Workers Compensation               | 370              | 400              | 313              | 400              |
|                                 | <b>Subtotal</b>                    | <b>8,383</b>     | <b>8,800</b>     | <b>8,115</b>     | <b>9,500</b>     |
| <b>Operating Expenses</b>       |                                    |                  |                  |                  |                  |
| 111-4200-455.34-46              | Contract Cleaning                  | 12,336           | 13,200           | 13,200           | 13,200           |
| 111-4200-455.41-01              | Water & Sewer                      | 1,700            | 1,700            | 1,700            | 1,700            |
| <b>Maintenance &amp; Repair</b> |                                    |                  |                  |                  |                  |
| 111-4200-455.43-10              | Library Building                   | 4,312            | 9,000            | 10,000           | 44,000           |
| 111-4200-455.43-19              | Heating & Air Conditioning         | 1,353            | 3,000            | 1,000            | 3,000            |
| 111-4200-455.43-60              | Furniture & Fixtures               | 1,391            | 2,000            | 5,500            | 2,000            |
|                                 | <b>Subtotal</b>                    | <b>7,056</b>     | <b>14,000</b>    | <b>16,500</b>    | <b>49,000</b>    |
| <b>Insurance</b>                |                                    |                  |                  |                  |                  |
| 111-4200-455.52-01              | Property                           | 35,548           | 36,000           | 38,804           | 39,970           |
| 111-4200-455.52-02              | Liability                          | 86               | 100              | 101              | 105              |
|                                 | <b>Subtotal</b>                    | <b>35,634</b>    | <b>36,100</b>    | <b>38,905</b>    | <b>40,075</b>    |
| 111-4200-455.53-00              | Communications                     | 1,980            | 1,800            | 1,800            | 1,800            |
| <b>General Supplies</b>         |                                    |                  |                  |                  |                  |
| 111-4200-455.61-40              | Operating                          | 2,612            | 2,500            | 4,000            | 3,000            |
|                                 | <b>Subtotal</b>                    | <b>2,612</b>     | <b>2,500</b>     | <b>4,000</b>     | <b>3,000</b>     |
| 111-4200-455.62-20              | Electricity & Natural Gas          | 16,158           | 23,020           | 27,773           | 26,341           |
| 111-4200-455.64-00              | Books & Periodicals                | 34,591           | 35,300           | 35,300           | 0                |
|                                 | <b>Subtotal</b>                    | <b>50,749</b>    | <b>58,320</b>    | <b>63,073</b>    | <b>26,341</b>    |
|                                 | <b>Operating Expenses Subtotal</b> | <b>112,067</b>   | <b>127,620</b>   | <b>139,178</b>   | <b>135,116</b>   |
|                                 | <b>Total Library</b>               | <b>\$140,636</b> | <b>\$157,420</b> | <b>\$168,773</b> | <b>\$166,616</b> |

LINE ITEMS

MUSEUM - 4300

| <i>Expenditures - Details</i> |                           | 2020-21         | 2021-22         | 2021-22         | 2022-23         |
|-------------------------------|---------------------------|-----------------|-----------------|-----------------|-----------------|
|                               |                           | Actual          | Budget          | Estimated       | Adopted         |
| <b>Operating Expenses</b>     |                           |                 |                 |                 |                 |
| 111-4300-411.34-46            | Contract Cleaning         | \$5,746         | \$7,300         | \$7,300         | \$7,300         |
| 111-4300-411.41-01            | Water & Sewer             | 2,435           | 2,300           | 2,300           | 2,300           |
| Maintenance & Repair          |                           |                 |                 |                 |                 |
| 111-4300-411.43-10            | Museum Building           | 18,561          | 14,000          | 10,000          | 14,000          |
| 111-4300-411.43-19            | Air Conditioning          | 515             | 2,000           | 1,000           | 2,000           |
| 111-4300-411.43-90            | Maintenance Contract      | 1,058           | 1,220           | 1,300           | 1,300           |
|                               | <b>Subtotal</b>           | <b>20,134</b>   | <b>17,220</b>   | <b>12,300</b>   | <b>17,300</b>   |
| 111-4300-411.52-01            | Property Insurance        | 28,518          | 29,000          | 31,220          | 32,160          |
| 111-4300-411.53-00            | Communications            | 4,005           | 4,000           | 3,500           | 4,000           |
| General Supplies              |                           |                 |                 |                 |                 |
| 111-4300-411.61-40            | Operating                 | 487             | 1,000           | 1,000           | 1,000           |
|                               | <b>Subtotal</b>           | <b>487</b>      | <b>1,000</b>    | <b>1,000</b>    | <b>1,000</b>    |
| 111-4300-411.62-10            | Electricity & Natural Gas | 10,154          | 11,100          | 11,770          | 13,254          |
| 111-4300-411.62-20            |                           |                 |                 |                 |                 |
| <b>Total Museum</b>           |                           | <b>\$71,479</b> | <b>\$71,920</b> | <b>\$69,390</b> | <b>\$77,314</b> |

YOUTH ADVISORY - 4400

| <i>Expenditures - Details</i> |                 | 2020-21      | 2021-22         | 2021-22        | 2022-23         |
|-------------------------------|-----------------|--------------|-----------------|----------------|-----------------|
|                               |                 | Actual       | Budget          | Estimated      | Adopted         |
| <b>Operating Expenses</b>     |                 |              |                 |                |                 |
| 111-4400-411.54-00            | Advertising     | \$0          | \$500           | \$500          | \$500           |
| 111-4400-411.57-00            | Training        | 0            | 4,000           | 0              | 4,000           |
| 111-4400-411.58-00            | Travel          | 0            | 2,000           | 0              | 2,000           |
| General Supplies              |                 |              |                 |                |                 |
| 111-4400-411.61-21            | T-Shirts        | 0            | 1,000           | 500            | 1,000           |
| 111-4400-411.61-40            | Operating       | 100          | 1,500           | 1,500          | 1,500           |
| 111-4400-411.61-70            | Program         | 0            | 7,000           | 1,000          | 7,000           |
|                               | <b>Subtotal</b> | <b>100</b>   | <b>9,500</b>    | <b>3,000</b>   | <b>9,500</b>    |
| <b>Total Youth Advisory</b>   |                 | <b>\$100</b> | <b>\$16,000</b> | <b>\$3,500</b> | <b>\$16,000</b> |

LINE ITEMS

**SENIOR CITIZEN ADVISORY - 4600**

| <i>Expenditures - Details</i> |                      | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-------------------------------|----------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Salaries &amp; Wages</b>   |                      |                   |                   |                      |                    |
| 111-4600-411.11-17            | Temp/Seasonal        | 58                | 4,000             | 9,000                | 9,400              |
|                               | <b>Subtotal</b>      | <b>58</b>         | <b>4,000</b>      | <b>9,000</b>         | <b>9,400</b>       |
| <b>Employee Benefits</b>      |                      |                   |                   |                      |                    |
| 111-4600-411.22-00            | Social Security      | 3                 | 0                 | 0                    | 500                |
| 111-4600-411.26-00            | Workers Compensation | 0                 | 0                 | 0                    | 100                |
|                               |                      | <b>3</b>          | <b>0</b>          | <b>0</b>             | <b>600</b>         |
| <b>Operating Expenses</b>     |                      |                   |                   |                      |                    |
| 111-4600-411.61-40            | Operating            | 205               | 10,000            | 2,000                | 2,000              |
| 111-4600-411.61-70            | Programs             | 7,173             | 23,000            | 25,000               | 25,000             |
|                               | <b>Subtotal</b>      | <b>7,173</b>      | <b>23,000</b>     | <b>25,000</b>        | <b>25,000</b>      |
| <b>Total Senior Advisory</b>  |                      | <b>\$7,439</b>    | <b>\$37,000</b>   | <b>\$36,000</b>      | <b>\$37,000</b>    |

## LINE ITEMS

### UTILITIES NON-DEPARTMENTAL - 0500

| <i>Resources</i>  | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|---|--------------------|--------------------|----------------------|--------------------|
| Operating Revenues                                      | \$2,813,975        | \$2,600,000        | \$3,320,000          | \$2,698,217        |
| <b><i>Total Resources</i></b>                           | <b>\$2,813,975</b> | <b>\$2,600,000</b> | <b>\$3,320,000</b>   | <b>\$2,698,217</b> |
| <i>Expenditures</i>                                     | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
| 251-0500-441.62-20 Electricity                          | 163975             | 0                  | 0                    | 0                  |
| Transfer to General Fund:                               |                    |                    |                      |                    |
| 251-0500-491.11-02 Administrative Fee-Sanitation        | \$300,000          | \$300,000          | \$300,000            | \$300,000          |
| 251-0500-491.11-03 Administrative Fee-Water/WW          | 600,000            | 600,000            | 600,000              | 600,000            |
| 251-0500-491.11-04 Solid Waste Franchise Fee            | 150,000            | 200,000            | 200,000              | 200,000            |
| 251-0500-491.54-00 Transfer to Utility Debt Service     | 1,600,000          | 1,500,000          | 1,500,000            | 1,598,217          |
| 251-0500-491.53-00 Transfer to Utility Capital Projects | 0                  | 0                  | 720,000              | 0                  |
| <b><i>Total Expenditures</i></b>                        | <b>\$2,813,975</b> | <b>\$2,600,000</b> | <b>\$3,320,000</b>   | <b>\$2,698,217</b> |

LINE ITEMS

UTILITY ADMINISTRATION - 5000

| <i>Expenditures - Detail</i>    |                              | 2020-21        | 2021-22        | 2021-22        | 2022-23        |
|---------------------------------|------------------------------|----------------|----------------|----------------|----------------|
|                                 |                              | Actual         | Budget         | Estimated      | Adopted        |
| <b>Salaries &amp; Wages</b>     |                              |                |                |                |                |
| 251-5000-441.11-11              | Service/Maintenance          | \$116,414      | \$128,600      | \$122,150      | \$139,400      |
| 251-5000-441.11-12              | Office/Clerical              | 128,192        | 102,700        | 112,150        | 116,600        |
| 251-5000-441.11-16              | Management/Supervision       | 53,870         | 56,700         | 53,999         | 61,900         |
| 251-5000-441.11-17              | Temp/Seasonal                | 0              | 0              | 5,000          | 5,000          |
| 251-5000-441.11-99              | Miscellaneous                | -605           | 0              | 0              | 0              |
| 251-5000-441.13-00              | Overtime                     | 6,017          | 6,000          | 6,000          | 33,000         |
|                                 | <b>Subtotal</b>              | <b>303,888</b> | <b>294,000</b> | <b>299,299</b> | <b>355,900</b> |
| <b>Employee Benefits</b>        |                              |                |                |                |                |
| 251-5000-441.21-01              | Health                       | 60,636         | 61,800         | 56,968         | 68,000         |
| 251-5000-441.21-02              | Life                         | 623            | 500            | 577            | 500            |
| 251-5000-441.21-03              | Dental                       | 3,976          | 3,900          | 3,690          | 4,300          |
| 251-5000-441.21-04              | Long Term Disability         | 1,236          | 1,200          | 1,182          | 1,400          |
| 251-5000-441.21-05              | CareHere Clinic              | 3,596          | 0              | 3,337          | 0              |
| 251-5000-441.22-00              | Social Security              | 22,547         | 22,500         | 21,329         | 25,200         |
| 251-5000-441.23-00              | Retirement                   | 13,893         | 36,300         | 33,806         | 40,000         |
| 251-5000-441.24-00              | Tuition Reimbursement        | 1,028          | 1,550          | 1,130          | 2,600          |
| 251-5000-441.26-00              | Workers Compensation         | 2,302          | 2,600          | 1,843          | 2,800          |
|                                 | <b>Subtotal</b>              | <b>109,837</b> | <b>130,350</b> | <b>123,862</b> | <b>144,800</b> |
| <b>Operating Expenses</b>       |                              |                |                |                |                |
| 251-5000-441.33-40              | Outside Auditor              | 27,250         | 31,000         | 27,750         | 31,000         |
| <b>Maintenance &amp; Repair</b> |                              |                |                |                |                |
| 251-5000-441.43-50              | Non Fleet Equipment          | 0              | 1,000          | 1,000          | 1,200          |
| 251-5000-441.43-90              | Maintenance Contract         | 121,946        | 146,100        | 146,100        | 128,520        |
| 251-5000-441.43-40              | Fleet vehicles & Equip       | 3,888          | 1,500          | 6,000          | 2,000          |
|                                 | <b>Subtotal</b>              | <b>121,946</b> | <b>147,100</b> | <b>153,100</b> | <b>131,720</b> |
| 251-5000-441.44-02              | Rental - Vehicle & Equipment | 2,167          | 4,750          | 4,750          | 4,750          |
| <b>Insurance</b>                |                              |                |                |                |                |
| 251-5000-441.52-01              | Property                     | 1,614          | 1,700          | 1,758          | 1,810          |
| 251-5000-441.52-02              | Liability                    | 2,284          | 3,000          | 2,203          | 2,270          |
|                                 | <b>Subtotal</b>              | <b>3,898</b>   | <b>4,700</b>   | <b>3,961</b>   | <b>4,080</b>   |
| 251-5000-441.53-00              | Communications               | 11,292         | 25,000         | 25,000         | 25,000         |
| 251-5000-441.57-00              | Training                     | 661            | 1,000          | 1,000          | 1,000          |
| 251-5000-441.58-00              | Travel                       | 0              | 2,500          | 0              | 0              |

LINE ITEMS

**UTILITY ADMINISTRATION - 5000**

|                                   |                                     | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|-----------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|
|                                   |                                     | Actual           | Budget           | Estimated        | Adopted          |
| <b>Operating Expenses (Cont.)</b> |                                     |                  |                  |                  |                  |
| General Supplies                  |                                     |                  |                  |                  |                  |
| 251-5000-441.61-10                | Office                              | 68,188           | 77,000           | 77,000           | 95,000           |
| 251-5000-441.61-20                | Wearing Apparel                     | 877              | 1,300            | 1,300            | 1,600            |
| 251-5000-441.61-30                | Gasoline and Diesel                 | 3,292            | 1,500            | 5,500            | 5,000            |
| 251-5000-441.61-31                | Fuel - CNG                          | 1,909            | 2,200            | 1,700            | 2,200            |
| 251-5000-441.61-40                | Operating                           | 3,116            | 5,000            | 5,000            | 15,000           |
|                                   | <b>Subtotal</b>                     | <b>77,382</b>    | <b>87,000</b>    | <b>90,500</b>    | <b>118,800</b>   |
| 251-5000-441.86-40                | Equipment                           | 0                | 120,000          | 120,000          | 100,000          |
|                                   | <b>Operating Expenses Subtotal</b>  | <b>248,484</b>   | <b>424,550</b>   | <b>426,061</b>   | <b>416,350</b>   |
| <b>Operating Transfers</b>        |                                     |                  |                  |                  |                  |
| 251-5000-491.13-00                | Equipment Replacement               | 62,365           | 87,775           | 87,775           | 78,355           |
|                                   | <b>Subtotal</b>                     | <b>62,365</b>    | <b>87,775</b>    | <b>87,775</b>    | <b>78,355</b>    |
|                                   | <b>Total Utility Administration</b> | <b>\$724,574</b> | <b>\$936,675</b> | <b>\$936,997</b> | <b>\$995,405</b> |

LINE ITEMS

**WATER - 5400**

| <i>Expenditures - Detail</i>    |                               | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|---------------------------------|-------------------------------|------------------|------------------|------------------|------------------|
|                                 |                               | Actual           | Budget           | Estimated        | Adopted          |
| <b>Salaries &amp; Wages</b>     |                               |                  |                  |                  |                  |
| 251-5400-442.11-11              | Service/Maintenance           | \$73,790         | \$137,300        | \$68,316         | \$141,200        |
| 251-5400-442.11-12              | Office/Clerical               | 16,161           | 18,600           | 16,292           | 19,900           |
| 251-5400-442.11-13              | Technical                     | 170,702          | 203,000          | 165,747          | 218,200          |
| 251-5400-442.11-16              | Management/Supervision        | 141,933          | 126,200          | 137,767          | 148,100          |
| 251-5400-442.11-99              | Miscellaneous                 | -1,153           | 0                | 0                | 0                |
| 251-5400-442.13-00              | Overtime                      | 105,189          | 65,000           | 65,000           | 65,000           |
|                                 | <b>Subtotal</b>               | <b>506,622</b>   | <b>550,100</b>   | <b>453,122</b>   | <b>592,400</b>   |
| <b>Employee Benefits</b>        |                               |                  |                  |                  |                  |
| 251-5400-442.21-01              | Health                        | 63,601           | 85,000           | 63,526           | 93,400           |
| 251-5400-442.21-02              | Life                          | 656              | 700              | 619              | 700              |
| 251-5400-442.21-03              | Dental                        | 4,180            | 5,300            | 3,966            | 5,900            |
| 251-5400-442.21-04              | Long Term Disability          | 1,615            | 2,200            | 1,582            | 2,400            |
| 251-5400-442.21-05              | CareHere Clinic               | 3,781            | 0                | 3,587            | 0                |
| 251-5400-442.22-00              | Social Security               | 38,870           | 40,900           | 30,835           | 44,200           |
| 251-5400-442.23-00              | Retirement                    | 23,133           | 66,100           | 48,257           | 71,400           |
| 251-5400-442.26-00              | Workers Compensation          | 6,412            | 7,800            | 4,337            | 8,300            |
|                                 | <b>Subtotal</b>               | <b>142,248</b>   | <b>208,000</b>   | <b>156,709</b>   | <b>226,300</b>   |
| <b>Operating Expenses</b>       |                               |                  |                  |                  |                  |
| Professional Service Fees       |                               |                  |                  |                  |                  |
| 251-5400-442.33-44              | Water Well Evaluation         | 5,415            | 15,000           | 15,000           | 15,000           |
| 251-5400-442.33-62              | Environmental Consultant      | 0                | 5,000            | 9,000            | 7,500            |
| 251-5400-442.34-30              | Lab Work                      | 15,801           | 21,500           | 21,500           | 22,000           |
| 251-5400-442.34-32              | Water Consultant              | 29,231           | 0                | 0                | 0                |
| 251-5400-442.34-43              | Contract Mowing               | 45,901           | 47,000           | 47,000           | 47,000           |
| 251-5400-442.34-45              | Brazoria County Conservation  | 25,250           | 25,000           | 29,475           | 25,000           |
|                                 | <b>Subtotal</b>               | <b>121,598</b>   | <b>113,500</b>   | <b>121,975</b>   | <b>116,500</b>   |
| 251-5400-442.41-10              | BWA - Water Purchase          | <b>2,394,400</b> | <b>2,452,800</b> | <b>2,452,800</b> | <b>2,759,400</b> |
| <b>Maintenance &amp; Repair</b> |                               |                  |                  |                  |                  |
| 251-5400-442.43-10              | Building                      | 14,398           | 6,000            | 12,000           | 12,000           |
| 251-5400-442.43-20              | Water Production/Distribution | 361,067          | 185,000          | 185,000          | 185,000          |
| 251-5400-442.43-21              | Fire Hydrant Maintenance      | 40,113           | 75,000           | 75,000           | 75,000           |
| 251-5400-442.43-30              | Wells                         | 70,005           | 140,000          | 140,000          | 140,000          |
| 251-5400-442.43-40              | Vehicles                      | 10,977           | 10,000           | 10,000           | 11,500           |
| 251-5400-442.43-50              | Equipment                     | 130,168          | 50,000           | 60,000           | 50,000           |
| 251-5400-442.43-52              | Generators                    | 125              | 10,000           | 10,000           | 5,000            |
| 251-5400-442.43-90              | Maintenance Contracts         | 51,130           | 56,000           | 56,000           | 57,200           |
|                                 | <b>Subtotal</b>               | <b>677,983</b>   | <b>532,000</b>   | <b>548,000</b>   | <b>535,700</b>   |

# LINE ITEMS

## WATER - 5400

|                                   |                                    | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                      |                    |
| Insurance                         |                                    |                    |                    |                      |                    |
| 251-5400-442.52-01                | Property                           | 190                | 200                | 189                  | 195                |
| 251-5400-442.52-02                | Liability                          | 4,937              | 5,000              | 4,961                | 5,110              |
|                                   | <b>Subtotal</b>                    | <b>5,127</b>       | <b>5,200</b>       | <b>5,150</b>         | <b>5,305</b>       |
| 251-5400-442.53-00                | Communication                      | 12,598             | 20,000             | 20,000               | 20,000             |
| 251-5400-442.54-00                | Advertising                        | 325                | 0                  | 0                    | 0                  |
| 251-5400-442.57-00                | Training                           | 7,473              | 9,000              | 13,000               | 15,000             |
| 251-5400-442.58-00                | Travel                             | 0                  | 2,000              | 2,000                | 2,000              |
| 251-5400-442.59-10                | Dues and Memberships               | 1,351              | 1,750              | 1,750                | 2,500              |
| 251-5400-442.59-20                | State Permit                       | 31,376             | 32,000             | 31,171               | 32,000             |
| General Supplies                  |                                    |                    |                    |                      |                    |
| 251-5400-442.61-10                | Office                             | 1,145              | 1,000              | 1,000                | 1,000              |
| 251-5400-442.61-20                | Wearing Apparel                    | 4,961              | 4,500              | 4,500                | 4,500              |
| 251-5400-442.61-30                | Gasoline & Diesel                  | 12,153             | 6,000              | 11,440               | 17,748             |
| 251-5400-442.61-31                | Fuel - CNG                         | 5,553              | 6,000              | 6,000                | 3,500              |
| 251-5400-442.61-40                | Operating                          | 32,649             | 30,000             | 30,000               | 30,000             |
| 251-5400-442.61-41                | Meters                             | 3,379              | 10,000             | 10,000               | 10,000             |
| 251-5400-442.61-50                | Chemicals                          | 230,290            | 220,000            | 260,000              | 270,000            |
| 251-5400-442.61-55                | Laboratory Chemicals               | 0                  | 0                  | 0                    | 0                  |
| 251-5400-442.61-57                | Laboratory Non-Chemicals           | 0                  | 0                  | 0                    | 0                  |
|                                   | <b>Subtotal</b>                    | <b>290,130</b>     | <b>277,500</b>     | <b>322,940</b>       | <b>336,748</b>     |
| 251-5400-442.62-20                | Electricity                        | 166,374            | 130,000            | 151,710              | 141,000            |
| 251-5400-442.63-10                | Miscellaneous                      | 19,315             | 0                  | 0                    | 0                  |
|                                   | <b>Operating Expenses Subtotal</b> | <b>3,728,050</b>   | <b>3,575,750</b>   | <b>3,670,496</b>     | <b>3,966,153</b>   |
| <b>Operating Transfers</b>        |                                    |                    |                    |                      |                    |
| 251-5400-491.13-00                | Equipment Replacement              | 84,045             | 85,240             | 85,240               | 62,960             |
|                                   | <b>Subtotal</b>                    | <b>84,045</b>      | <b>85,240</b>      | <b>85,240</b>        | <b>62,960</b>      |
| <b>Total Water</b>                |                                    | <b>\$4,460,965</b> | <b>\$4,419,090</b> | <b>\$4,365,567</b>   | <b>\$4,847,813</b> |

LINE ITEMS

WASTEWATER - 6000

| <i>Expenditures - Detail</i>    |                              | 2020-21        | 2021-22        | 2021-22        | 2022-23          |
|---------------------------------|------------------------------|----------------|----------------|----------------|------------------|
|                                 |                              | Actual         | Budget         | Estimated      | Adopted          |
| <b>Salaries &amp; Wages</b>     |                              |                |                |                |                  |
| 251-6000-444.11-11              | Service/Maintenance          | \$358,337      | \$398,200      | \$338,124      | \$426,800        |
| 251-6000-444.11-12              | Office Clerical              | 16,161         | 18,600         | 16,291         | 19,900           |
| 251-6000-444.11-13              | Technical                    | 198,303        | 205,000        | 178,580        | 219,000          |
| 251-6000-444.11-16              | Management/Supervision       | 194,501        | 233,600        | 189,431        | 258,600          |
| 251-6000-444.14-03              | Professional                 | 0              | 0              | 0              | 0                |
| 251-6000-444.11-99              | Miscellaneous                | -1,613         | 0              | 0              | 0                |
| 251-6000-444.13-00              | Overtime                     | 147,164        | 100,000        | 100,000        | 100,000          |
|                                 | <b>Subtotal</b>              | <b>912,853</b> | <b>955,400</b> | <b>822,426</b> | <b>1,024,300</b> |
| <b>Employee Benefits</b>        |                              |                |                |                |                  |
| 251-6000-444.21-01              | Health                       | 134,081        | 162,200        | 117,907        | 178,400          |
| 251-6000-444.21-02              | Life                         | 1,380          | 1,300          | 1,200          | 1,300            |
| 251-6000-444.21-03              | Dental                       | 8,826          | 10,200         | 7,673          | 11,200           |
| 251-6000-444.21-04              | Long Term Disability         | 3,114          | 3,900          | 2,853          | 4,100            |
| 251-6000-444.21-05              | CareHere Clinic              | 7,982          | 0              | 6,940          | 0                |
| 251-6000-444.22-00              | Social Security              | 69,271         | 71,900         | 53,701         | 77,200           |
| 251-6000-444.23-00              | Retirement                   | 41,989         | 116,200        | 85,084         | 124,700          |
| 251-6000-444.26-00              | Workers Compensation         | 9,225          | 10,000         | 6,933          | 10,600           |
|                                 | <b>Subtotal</b>              | <b>275,868</b> | <b>375,700</b> | <b>282,291</b> | <b>407,500</b>   |
| <b>Operating Expenses</b>       |                              |                |                |                |                  |
| 251-6000-444.33-32              | Outside Engineers            | 13,175         | 0              | 2,325          | 0                |
| 251-6000-444.33-62              | Environmental Consultant     | 0              | 5,000          | 5,000          | 5,000            |
| 251-6000-444.34-30              | Testing Laboratory           | 23,975         | 25,000         | 25,000         | 25,000           |
| 251-6000-444.34-42              | Line Repair                  | 0              | 200,000        | 200,000        | 150,000          |
| 251-6000-444.34-75              | Sludge Disposal              | 49,884         | 80,000         | 83,500         | 90,000           |
| <b>Maintenance &amp; Repair</b> |                              |                |                |                |                  |
| 251-6000-444.43-10              | Building                     | 43,939         | 40,000         | 40,000         | 70,000           |
| 251-6000-444.43-20              | Wastewater Collection System | 112,879        | 120,000        | 120,000        | 125,000          |
| 251-6000-444.43-40              | Vehicles                     | 39,106         | 25,000         | 25,000         | 29,000           |
| 251-6000-444.43-50              | Equipment                    | 209,686        | 325,000        | 325,000        | 300,000          |
| 251-6000-444.43-52              | Generators                   | 16,709         | 20,000         | 20,000         | 20,000           |
| 251-6000-444.43-90              | Maintenance Contracts        | 46,089         | 46,000         | 46,000         | 55,000           |
|                                 | <b>Subtotal</b>              | <b>468,408</b> | <b>576,000</b> | <b>576,000</b> | <b>599,000</b>   |
| 251-6000-444.44-02              | Rental - Equipment           | 37,072         | 40,000         | 40,000         | 40,000           |

LINE ITEMS

**WASTEWATER - 6000**

|                                   |                                    | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                      |                    |
| Insurance                         |                                    |                    |                    |                      |                    |
| 251-6000-444.52-01                | Property                           | 35,154             | 36,000             | 37,988               | 39,130             |
| 251-6000-444.52-02                | Liability                          | 12,841             | 13,000             | 14,041               | 14,465             |
|                                   | <b>Subtotal</b>                    | <b>47,995</b>      | <b>49,000</b>      | <b>52,029</b>        | <b>53,595</b>      |
| 251-6000-444.53-00                | Communication                      | 18,650             | 14,000             | 14,000               | 16,000             |
| 251-6000-444.57-00                | Training                           | 8,806              | 13,200             | 13,200               | 16,000             |
| 251-6000-444.58-00                | Travel                             | 0                  | 1,000              | 1,000                | 1,000              |
| 251-6000-444.59-10                | Dues & Memberships                 | 1,421              | 2,500              | 2,500                | 2,500              |
| 251-6000-444.59-20                | State Inspection                   | 48,916             | 52,100             | 50,000               | 50,000             |
| General Supplies                  |                                    |                    |                    |                      |                    |
| 251-6000-444.61-10                | Office                             | 1,810              | 1,500              | 1,500                | 1,500              |
| 251-6000-444.61-20                | Wearing Apparel                    | 5,239              | 5,000              | 5,000                | 5,000              |
| 251-6000-444.61-30                | Gasoline & Diesel                  | 27,539             | 16,000             | 22,600               | 34,578             |
| 251-6000-444.61-31                | Fuel - CNG                         | 6,288              | 5,400              | 4,200                | 5,000              |
| 251-6000-444.61-40                | Operating                          | 29,105             | 30,000             | 30,000               | 30,000             |
| 251-6000-444.61-50                | Chemicals                          | 113,382            | 120,000            | 250,000              | 243,126            |
| 251-6000-444.61-55                | Laboratory Chemicals               | 22,487             | 20,000             | 20,000               | 20,000             |
| 251-6000-444.61-57                | Laboratory Non-Chemicals           | 19,069             | 15,000             | 15,000               | 15,000             |
|                                   | <b>Subtotal</b>                    | <b>224,919</b>     | <b>212,900</b>     | <b>348,300</b>       | <b>354,204</b>     |
| 251-6000-444.62-20                | Electricity                        | 287,402            | 290,000            | 299,235              | 351,707            |
|                                   | <b>Operating Expenses Subtotal</b> | <b>1,230,623</b>   | <b>1,560,700</b>   | <b>1,712,089</b>     | <b>1,746,006</b>   |
| <b>Operating Transfers</b>        |                                    |                    |                    |                      |                    |
| 251-6000-491.13-00                | Equipment Replacement              | 143,435            | 124,745            | 124,745              | 127,600            |
|                                   | <b>Subtotal</b>                    | <b>143,435</b>     | <b>124,745</b>     | <b>124,745</b>       | <b>127,600</b>     |
|                                   | <b>Total Wastewater</b>            | <b>\$2,562,779</b> | <b>\$3,016,545</b> | <b>\$2,941,551</b>   | <b>\$3,313,406</b> |

LINE ITEMS

SANITATION - 7600

| <i>Expenditures - Detail</i>   |                            | 2020-21          | 2021-22          | 2021-22          | 2022-23          |
|--------------------------------|----------------------------|------------------|------------------|------------------|------------------|
|                                |                            | Actual           | Budget           | Estimated        | Adopted          |
| 251-7600-432.11-17             |                            |                  |                  |                  |                  |
| <b>Salaries &amp; Wages</b>    |                            |                  |                  |                  |                  |
| 251-7600-432.11-11             | Service/Maintenance        | \$800,119        | \$875,300        | \$752,878        | \$980,400        |
| 251-7600-432.11-12             | Office Clerical            | 0                | 34,500           | 0                | 37,700           |
| 251-7600-432.11-13             | Technical                  | 45,335           | 47,400           | 44,616           | 37,800           |
| 251-7600-432.11-16             | Management/Supervision     | 84,802           | 86,700           | 86,719           | 101,200          |
| 251-7600-432.14-03             | Temp/Seasonal              | 119,755          | 145,000          | 145,000          | 145,000          |
| 251-7600-432.11-99             | Miscellaneous              | -7,963           | 0                | 0                | 0                |
| 251-7600-432.13-00             | Overtime                   | 97,977           | 150,000          | 149,000          | 150,000          |
| 251-7600-432.14-02             | Contract Labor             | 62,361           | 0                | 42,500           | 0                |
|                                | <b>Subtotal</b>            | <b>1,202,386</b> | <b>1,338,900</b> | <b>1,220,713</b> | <b>1,452,100</b> |
| <b>Employee Benefits</b>       |                            |                  |                  |                  |                  |
| 251-7600-432.21-01             | Health                     | 184,072          | 211,100          | 161,724          | 232,300          |
| 251-7600-432.21-02             | Life                       | 1,899            | 1,600            | 1,652            | 1,600            |
| 251-7600-432.21-03             | Dental                     | 12,181           | 13,300           | 10,559           | 14,600           |
| 251-7600-432.21-04             | Long Term Disability       | 3,948            | 5,500            | 3,542            | 6,000            |
| 251-7600-432.21-05             | CareHere Clinic            | 11,017           | 0                | 9,550            | 0                |
| 251-7600-432.22-00             | Social Security            | 80,085           | 92,100           | 71,410           | 100,800          |
| 251-7600-432.23-00             | Retirement                 | 47,318           | 166,100          | 109,445          | 180,100          |
| 251-7600-432.26-00             | Workers Compensation       | 8,275            | 37,200           | 19,864           | 41,000           |
|                                | <b>Subtotal</b>            | <b>348,795</b>   | <b>526,900</b>   | <b>387,746</b>   | <b>576,400</b>   |
| <b>Operating Expenses</b>      |                            |                  |                  |                  |                  |
| Professional Service Technical |                            |                  |                  |                  |                  |
| 251-7600-432.33-58             | Sanitation Rate Consultant | 0                | 49,000           | 42,600           | 49,000           |
| 251-7600-432.34-76             | Waste Disposal Contract    | 1,018,413        | 1,125,000        | 1,126,700        | 1,157,580        |
| 251-7600-432.34-77             | Recycling Services         | 1,024            | 0                | 30,000           | 211,800          |
| 251-7600-432.34-78             | Wood Grinding Services     | 189,060          | 160,000          | 168,900          | 170,000          |
|                                | <b>Subtotal</b>            | <b>1,208,497</b> | <b>1,334,000</b> | <b>1,368,200</b> | <b>1,588,380</b> |
| Maintenance & Repair           |                            |                  |                  |                  |                  |
| 251-7600-432.43-28             | Landfill Road              | 755              | 3,000            | 0                | 1,000            |
| 251-7600-432.43-29             | Chipping Facility          | 2,526            | 7,000            | 3,300            | 5,000            |
| 251-7600-432.43-40             | Vehicles                   | 229,093          | 250,000          | 250,000          | 250,000          |
| 251-7600-432.43-50             | Non Fleet Equipment        | 0                | 0                | 0                | 75,000           |
| 251-7600-432.43-52             | Containers                 | 17,982           | 17,000           | 10,000           | 17,000           |
| 251-7600-432.43-90             | Maintenance Contracts      | 283              | 11,000           | 11,000           | 11,000           |
|                                | <b>Subtotal</b>            | <b>250,356</b>   | <b>277,000</b>   | <b>263,300</b>   | <b>348,000</b>   |
| 251-7600-432.44-02             | Rental - Vehicles          | <b>1,651</b>     | <b>1,600</b>     | <b>1,600</b>     | <b>1,600</b>     |
| Insurance                      |                            |                  |                  |                  |                  |
| 251-7600-432.52-01             | Property                   | 1,974            | 2,000            | 2,000            | 2,020            |
| 251-7600-432.52-02             | Liability                  | 59,952           | 58,000           | 54,000           | 55,535           |

LINE ITEMS

**SANITATION - 7600**

|                                   |                                    | 2020-21<br>Actual  | 2021-22<br>Budget  | 2021-22<br>Estimated | 2022-23<br>Adopted |
|-----------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Operating Expenses (Cont.)</b> |                                    |                    |                    |                      |                    |
| 251-7600-432.53-00                | Communication                      | 2,367              | 2,000              | 2,100                | 2,300              |
| 251-7600-432.57-00                | Training                           | 1,161              | 3,000              | 1,600                | 17,500             |
| 251-7600-432.58-00                | Travel                             | 0                  | 500                | 500                  | 500                |
| 251-7600-432.59-10                | Dues and Memberships               | 0                  | 0                  | 0                    | 150                |
| General Supplies                  |                                    |                    |                    |                      |                    |
| 251-7600-432.61-10                | Office                             | 693                | 600                | 800                  | 700                |
| 251-7600-432.61-20                | Wearing                            | 10,414             | 9,000              | 9,900                | 10,000             |
| 251-7600-432.61-30                | Gasoline & Diesel                  | 40,006             | 40,000             | 39,425               | 59,250             |
| 251-7600-432.61-31                | Fuel - CNG                         | 51,406             | 58,000             | 79,385               | 81,000             |
| 251-7600-432.61-40                | Operating                          | 40,667             | 100,000            | 75,000               | 80,000             |
|                                   | <b>Subtotal</b>                    | <b>143,186</b>     | <b>207,600</b>     | <b>204,510</b>       | <b>230,950</b>     |
|                                   | <b>Operating Expenses Subtotal</b> | <b>1,669,427</b>   | <b>1,896,700</b>   | <b>1,908,810</b>     | <b>2,257,935</b>   |
| <b>Operating Transfers</b>        |                                    |                    |                    |                      |                    |
| 251-7600-491.13-00                | Equipment Replacement              | 361,700            | 389,995            | 389,995              | 525,890            |
|                                   | <b>Subtotal</b>                    | <b>361,700</b>     | <b>389,995</b>     | <b>389,995</b>       | <b>525,890</b>     |
|                                   | <b>Total Sanitation</b>            | <b>\$3,582,308</b> | <b>\$4,152,495</b> | <b>\$3,907,264</b>   | <b>\$4,812,325</b> |

LINE ITEMS

# NOTEWORTHY CHANGES

An executive summary of changes greater than \$5,000 between 2021 and 2022

| Line Item Detail        |                           | FY 21-22<br>Budget | FY 21-22<br>Projected | FY 22-23<br>Proposed | Budget<br>Variance | Justification   |
|-------------------------|---------------------------|--------------------|-----------------------|----------------------|--------------------|---|
| <b>General Fund</b>     |                           |                    |                       |                      |                    |   |
| <b>Non-Departmental</b> | TRANSIT                   | -                  | -                     | 70,000               | 70,000             | Moved from CIP to operating                                 |
|                         | CHRISTMAS LIGHTS          | 15,000             | 30,000                | 20,000               | 5,000              | Market adjustment   |
|                         | MISCELLANEOUS             | 16,000             | 10,000                | 10,000               | (6,000)            | Usually underspent  |
|                         | SPECIAL EVENTS FUND       | 30,000             | 30,000                | 40,000               | 10,000             | FOL and 4th of July   |
| <b>Administration</b>   | PRINTING                  | 25,000             | -                     | 15,000               | (10,000)           | Transitioned to e-newsletter                                |
|                         | MAINTENANCE CONTRACTS     | 35,450             | 50,000                | 78,000               | 42,550             | Reallocated to correct line item                            |
|                         | LEGAL NOTICES             | 15,000             | 8,000                 | 8,000                | (7,000)            | Have spent under \$5,000 the last 3 years                   |
|                         | HDL - HOT COLLECTION SERV | -                  | -                     | 7,000                | 7,000              | New item  |
| <b>Finance</b>          | MAINTENANCE CONTRACTS     | 143,800            | 143,800               | 128,000              | (15,800)           | Certain contracts are every other year, this is an off year |
| <b>Engineering</b>      | TECHNOLOGY                | 5,700              | 5,700                 | 20,000               | 14,300             | Aerials acquisitions cost share via HGAC                    |
| <b>Police</b>           | FLEET VEHICLES & EQUIP    | 52,000             | 70,000                | 65,000               | 13,000             | Market adjustment   |
|                         | MAINTENANCE CONTRACTS     | 229,180            | 229,180               | 202,000              | (27,180)           | Exchanged software for cheaper alternative                  |
|                         | ARMORY/FIRING RANGE       | 15,000             | 15,000                | 20,000               | 5,000              | Taser training cartridges and ammo cost increase            |
|                         | CRIME LAB                 | 5,000              | 6,500                 | 10,000               | 5,000              | Depleted inventory  |
| <b>Fire</b>             | VOLUNTEER RETIREMENT      | 60,000             | 70,500                | 70,000               | 10,000             | Increase from \$175 to \$200/a month                        |
|                         | PHYSICIAN - EXAMINATION   | 20,000             | 8,500                 | 10,000               | (10,000)           | Reallocated   |
|                         | VOLUNTEER BENEFITS        | 39,000             | 25,000                | 30,000               | (9,000)            | Reallocated   |
|                         | FIRE FIGHTING SERVICES    | 75,000             | 65,000                | 95,000               | 20,000             | Increase from \$10 to \$15/emergency                        |
|                         | FIRE CODE INSPECTIONS     | 17,000             | 19,000                | 24,000               | 7,000              | From 400 to 500 inspections annually                        |
|                         | FLEET VEHICLES & EQUIP    | 60,000             | 75,000                | 75,000               | 15,000             | Usually spend \$70,000 in past 3 years                      |
|                         | MAINTENANCE CONTRACTS     | 49,500             | 49,500                | 55,100               | 5,600              | Annual Opticom testing added                                |
|                         | TRAINING                  | 15,900             | 15,900                | 20,350               | 4,450              | Increase is class costs                                     |
|                         | TRAVEL                    | 22,900             | 22,900                | 30,000               | 7,100              | Market adjustment   |
|                         | OPERATING                 | 60,000             | 60,000                | 45,000               | (15,000)           | Reallocated   |
| <b>EMS</b>              | EMS SERVICES              | 336,000            | 336,000               | 364,000              | 28,000             | Market adjustment   |
| <b>Humane</b>           | ANIMAL SHELTER            | 5,000              | 2,000                 | 1,000                | (4,000)            | Decreased maintenance on building                           |
| <b>Street</b>           | STREET JOINT PROGRAM      | 45,045             | 45,000                | 50,000               | 4,955              | Complete more   |
|                         | STREET SYSTEM             | 30,000             | 30,000                | 50,000               | 20,000             | Handrails project \$20,000                                  |
|                         | FLEET VEHICLES & EQUIP    | 15,000             | 18,000                | 20,000               | 5,000              | Market adjustment   |
|                         | MAINTENANCE CONTRACTS     | -                  | -                     | 27,000               | 27,000             | School zone flashers system                                 |
|                         | TRAINING                  | 3,000              | 3,000                 | 8,000                | 5,000              | CDL training  |
|                         | OPERATING                 | 12,000             | 20,000                | 20,000               | 8,000              | Market adjustment   |
| <b>Drainage</b>         | CONTRACT MOWING           | 40,000             | 52,000                | 63,000               | 23,000             | Additional mowing   |
|                         | TRAINING                  | 4,500              | 4,500                 | 17,000               | 12,500             | CDL training  |
| <b>Code Enforcement</b> | TRAINING                  | 5,000              | 4,945                 | 10,000               | 5,000              | Additional trainings for inspectors                         |
| <b>Parks</b>            | CONTRACT MOWING           | 450,000            | 450,000               | 470,000              | 20,000             | Increase in contract  |
|                         | BUILDING                  | 1,000              | 1,000                 | 10,000               | 9,000              | For bathroom/concession maintenance                         |
|                         | PARKS                     | 120,000            | 160,000               | 125,000              | 5,000              | Damage from power line poles                                |
|                         | MAINTENANCE CONTRACTS     | 900                | 900                   | 9,620                | 8,720              | Iworx software  |
|                         | CLEANING                  | 6,000              | 12,000                | 12,000               | 6,000              | Added new bathrooms   |
| <b>Recreation</b>       | ADVERTISING               | 27,000             | 39,000                | 35,000               | 8,000              | Market adjustment   |
|                         | OPERATING                 | 25,000             | 25,000                | 20,000               | (5,000)            | Typically spend \$17,000 annually                           |
|                         | REFEREES                  | 13,500             | 20,000                | 20,000               | 6,500              | Market adjustment   |
| <b>KLJB</b>             | EDUCATION PROGRAM         | 5,000              | 15,000                | -                    | (5,000)            | Reallocated   |
|                         | EQUIPMENT                 | -                  | -                     | 15,300               | 15,300             | To wrap car   |
| <b>Garage</b>           | GROUNDS                   | 15,000             | 15,000                | 20,000               | 5,000              | CNG concrete  |

# NOTEWORTHY CHANGES

An executive summary of changes greater than \$5,000 between 2021 and 2022

| Line Item Detail       |                         | FY 21-22<br>Budget | FY 21-22<br>Projected | FY 22-23<br>Proposed | Budget<br>Variance | Justification  |
|------------------------|-------------------------|--------------------|-----------------------|----------------------|--------------------|--|
| <b>Library</b>         | BUILDING                | 9,000              | 10,000                | 44,000               | 35,000             | County requested reallocation of book funds to building<br>County is ending McNaughton program |
|                        | BOOKS & PERIODICALS     | 35,300             | 35,300                | -                    | (35,300)           |  |
| <b>Civic Center</b>    | BUILDING                | 60,000             | 70,000                | 70,000               | 10,000             | Market adjustment  |
|                        | CONTRACT CLEANING       | 5,000              | 12,000                | 12,500               | 7,500              | Market adjustment  |
| <b>Senior Advisory</b> | OPERATING               | 10,000             | 2,000                 | 2,000                | (8,000)            | Restructure  |
| <b>Utility Fund</b>    |                         |                    |                       |                      |                    |  |
| <b>Utility Admin</b>   | MAINTENANCE CONTRACTS   | 146,100            | 146,100               | 128,520              | -17,580            | Two alternating pay year contracts   |
|                        | OFFICE                  | 77,000             | 77,000                | 95,000               | 18,000             | Cost of postage up 2 cents   |
|                        | OPERATING               | 5,000              | 5,000                 | 15,000               | 10,000             | New handheld readers   |
|                        | EQUIPMENT               | 120,000            | 120,000               | 100,000              | -20,000            | Additional funds added in CIP  |
| <b>Water</b>           | B W A                   | 2,452,800          | 2,452,800             | 2,759,400            | 306,600            | 12.5% increase   |
|                        | MAINTENANCE OF BUILDING | 6,000              | 12,000                | 12,000               | 6,000              | New driveway   |
|                        | GENERATORS              | 10,000             | 10,000                | 5,000                | -5,000             | Have spent under \$1,500 the last 3 years  |
|                        | TRAINING                | 9,000              | 13,000                | 15,000               | 6,000              | New employees to get D License \$1,000/each  |
|                        | CHEMICALS               | 220,000            | 260,000               | 270,000              | 50,000             | 25% increase in cost   |
| <b>Wastewater</b>      | LINE REPAIR             | 200,000            | 200,000               | 150,000              | -50,000            | Having trouble spending budgeted amount  |
|                        | SLUDGE DISPOSAL         | 80,000             | 83,500                | 90,000               | 10,000             | 8% increase  |
|                        | MAINTENANCE OF BUILDING | 40,000             | 40,000                | 70,000               | 30,000             | WWTP Roof  |
|                        | MAINT OF SYSTEM         | 120,000            | 120,000               | 125,000              | 5,000              | Market adjustment  |
|                        | NON FLEET EQUIPMENT     | 325,000            | 325,000               | 300,000              | -25,000            | Have spent under \$210,000 the last 3 years  |
|                        | MAINTENANCE CONTRACTS   | 46,000             | 46,000                | 55,000               | 9,000              | Increase in minor contracts  |
|                        | CHEMICALS               | 120,000            | 250,000               | 243,126              | 123,126            | 25% increase   |
| <b>Sanitation</b>      | WASTE DISPOSAL CONTRACT | 1,077,000          | 1,078,700             | 1,157,580            | 80,580             | 9% increase  |
|                        | RECYCLING SERVICES      | 48,000             | 48,000                | 211,800              | 163,800            | Vernor   |
|                        | WOOD GRINDING SERVICES  | 160,000            | 168,900               | 170,000              | 10,000             | Market adjustment  |
|                        | NON FLEET EQUIPMENT     | -                  | -                     | 75,000               | 75,000             | New camera system for trucks   |
|                        | TRAINING                | 3,000              | 1,600                 | 17,500               | 14,500             | CDL Training   |
|                        | OPERATING               | 100,000            | 75,000                | 80,000               | -20,000            | Have spent under \$50,000 the last 3 years   |