

CITY OF LAKE JACKSON

Fiscal Year 2023-2024

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$252,506, which is a 4.43 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 \$45,780.

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

FOR:

Jon "J.B." Baker
Matthew Broaddus
Gerald Roznovsky
Rhonda Seth
Vinay Singhania

AGAINST:

Chase Blanchard

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2023-2024
Property Tax Rate:	\$0.323121/100	\$0.327173/100
No-New-Revenue Tax Rate:	\$0.310459/100	\$0.277211/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.223572/100	\$0.200663/100
Voter-Approval Tax Rate:	\$0.326457/100	\$0.337422/100
Debt Rate:	\$0.099549/100	\$0.126510/100

Total debt obligation for CITY OF LAKE JACKSON secured by property taxes:
\$23,730,980

This page is intentionally left blank



City of Lake Jackson

FISCAL BUDGET
2023-2024

ADOPTED

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.



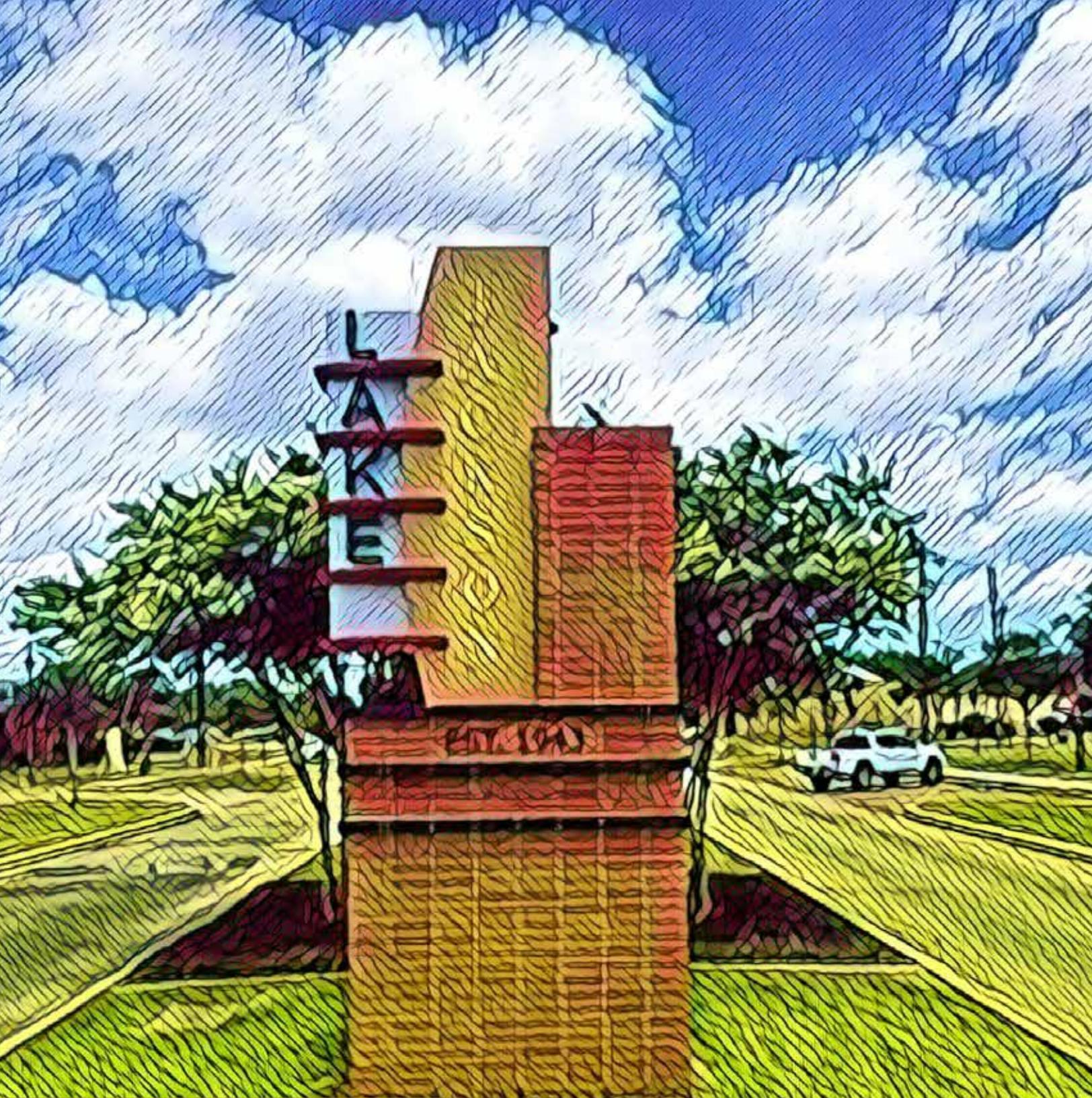


TABLE OF CONTENTS

TABLE OF CONTENTS

ADOPTED TRANSMITTAL LETTER	11
READER'S GUIDE	
Budget Calendar.....	16
Financial Structure.....	24
DIRECTIVES & POLICIES	
Financial Policy	32
Charter Directives	38
STRATEGIC PLAN.....	41
MANAGER'S MESSAGE.....	49
ORGANIZATIONAL CHART	63
BUDGET SUMMARIES	
All Funds Summary.....	66
Revenues by Category.....	68
Expenditures by Category	69
Fund Balance History & Projections	70
Fund Balance Analyses.....	71
Personnel Summary by Department & Status	74
General Fund Revenues & Expenditures by Category	75
Utility Fund Revenues & Expenditures by Category.....	77
MAJOR REVENUE SOURCES	79
GENERAL FUND	
General Fund Budget Summary	89
General Fund Projected Revenues.....	90
Estimated Ad Valorem Tax Collections & Distribution	92
General Government Services	
Non-Departmental	94
Administration	95
Elections.....	96
Legal Services.....	97
Financial Services	
Finance	100
Municipal Court	101
Public Safety	
Police.....	104
Animal Control	105
Fire	106
EMS	107
Engineering Services.....	110

TABLE OF CONTENTS

Public Works Services	
Streets.....	112
Drainage.....	113
Code Enforcement/Inspections.....	114
Garage.....	115
Parks & Recreation Services	
Parks.....	118
Recreation.....	119
Civic Center.....	120
Miscellaneous Services	
Keep Lake Jackson Beautiful.....	122
Library.....	123
Museum.....	124
Youth Advisory.....	125
Senior Activity.....	126
GENERAL DEBT SERVICE FUND	
Explanation of Debt Service Fund.....	128
Revenue & Expenditure Summary.....	129
Estimated Tax Collection & Distribution.....	130
General Obligation Bond Schedule.....	131
Schedule of Bonds Outstanding.....	132
Debt Planning and Administration.....	134
UTILITY FUND	
Utility Fund Budget Summary.....	139
Utility Fund Projected Revenue.....	140
Utility Fund	
Non Departmental.....	141
Utility Administration.....	142
Water.....	143
Wastewater.....	144
Sanitation.....	145
UTILITY DEBT SERVICE FUND	
Explanation of Utility Debt Service Fund.....	148
Revenue & Expenditure Summary.....	149
Utility Revenue Debt Schedule.....	150
Schedule of Bonds Outstanding.....	151
CAPITAL PROJECT FUNDS	
General Projects Fund.....	154
Utility Projects Fund.....	159
Long Term Capital Projects.....	162
ECONOMIC DEVELOPMENT FUNDS	
Economic Development Fund.....	164

TABLE OF CONTENTS

Revenue & Expenditure Summary	165
Financial Plan	166
Sales Tax History	167
Economic Development Debt Service Fund.....	168
Economic Development Debt Service Schedule.....	169
Schedule of Outstanding Economic Development Bonds.....	170
GOLF COURSE FUND	
Wilderness Golf Course Overview	172
Bond Debt Service Fund.....	174
OTHER FUNDS	
Equipment Replacement Fund	176
Park Fund.....	180
Unemployment Insurance Fund.....	182
Special Events Fund.....	183
General Contingency Fund.....	184
Utility Contingency Fund	185
Motel Occupancy Fund	186
Public, Education and Government (PEG) Programming Fund	188
Police Seizure Fund	189
MULTI-YEAR FUNDS	
Multi-Year Fund Summary	192
2010 Infrastructure Improvement Bond Construction Fund.....	195
2013 Downtown Revitalization Bond Construction Fund.....	196
2014 Economic Incentives Infrastructure Bonds Fund.....	197
2016-2017 Infrastructure Improvement Bond Construction Fund.....	199
2018 Infrastructure Improvement Bond Construction Fund.....	201
2021 Infrastructure Improvement Bond Construction Fund.....	202
2022 Parks & Recreation Improvement Bonds	203
2013 Water And Sewer Bond Construction Fund.....	204
2016 Water And Sewer Bond Construction Fund.....	206
2017 Water And Sewer Bond Construction Fund.....	208
2019 Water And Sewer Bond Construction Fund.....	209
STATISTICAL INFORMATION	211
ADOPTED PAY PLAN.....	223
BUDGET GLOSSARY	233
BUDGET LINE ITEMS.....	242



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Jackson
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

This page is intentionally left blank



TRANSMITTAL
LETTER

Dear Citizen,

I'm pleased to transmit to you the attached Budget for fiscal year 2024 for the City of Lake Jackson, Texas. I'm also pleased to offer this Transmittal Letter, which is intended as a summary and overview of the information provided in greater detail within the Budget Document.

The Budget Process

At the beginning of each calendar year the City Council, interested citizens and city staff meet to review the city's visioning process. The City Council establishes goals for the next three to five years. City staff then look at what objectives can be set during the fiscal year to work toward achieving the vision set by the City Council. The visioning process, along with a pre-budget capital project workshop in May helped set the goals and objectives of the City Council for staff to follow in preparation of the FY 2024 budget.

Beginning in April of each year, Directors and Department Heads meet with the Budget Staff (composed of the City Manager, Assistant City Manager, Finance Director, Personnel Director, and the Assistant to the City Manager) to discuss their proposed budget requests. The Budget Staff reviews and considers these requests and balances them to meet projected revenues. The Budget Staff then prepares the proposed budget and work document. The proposed budget was submitted to the City Council on July 3, 2023.

Each year at least one public budget workshop is held in which the City Council, Budget Staff, Department Heads and interested citizens discuss the proposed budget. This year the workshop was held on July 15th. This workshop was open to the public and the press. The proposed budget and challenges facing the city were discussed in detail during this workshop and at subsequent regular city council meetings.

Reviewing the Manager's Letter, which was submitted to the City Council with the proposed budget on July 3, 2023, will provide you with a good overview of the proposed budget. The following pages of this letter will discuss the changes to the proposed budget made by the City Council to date.

FY 2024 Budget Changes

General Operating Fund

Certified Values. The certified taxable value as determined by the Brazoria County Appraisal District for FY 2024 is \$3,277,610,103. In the proposed budget submitted to City Council on July 3, 2023, we had estimated values at \$3,474,301,205 based on the preliminary numbers provided by BCAD.

Employee Compensation. The proposed budget included a 3% market adjustment for all employees. This fell short of the Logic Compensation recommended adjustment of 5%. The City Council requested that a 4% market adjustment be included in the budget for an additional cost of \$135,000 to the General Fund.

Other Changes. Other items were eliminated from the budget allowing for additional funds for street maintenance. The following items were eliminated from the budget.

- Aviation Task Force (\$5,000)
- Administration Outside Attorney (\$4,000)
- Engineering Fuel (\$5,000)
- Credit Card Fee Charges (\$60,000)

Tax Rate. Based on certified values and additional revenue needed to fund the additional 1% market adjustment, the final tax rate was set at 0.32174.

These are the only changes to the proposed FY 2024 budget. The General Operating overall budget is now \$25,900,372.

Utility Fund

The City hired NewGen Strategies to review residential and commercial sanitation rates. Based on the cost-of-service study, staff modified sanitation rates. The adopted budget includes a \$1 increase in the monthly residential garbage rate, a 15% increase to commercial dumpster rates, and a 10% increase to commercial roll-off rates.

The change in rates produced \$260,420 in revenue and will cover sanitation service costs, freeing water, and sewer funds to be allocated to utility capital improvements. The adoption of a credit card convenience fee eliminated credit card fees providing an additional \$100,000 to be allocated to utility capital improvements.

Below is the list of changes made to the Utility Fund proposed budget.

Revenues

• Additional Sanitation Residential Revenue	\$102,300
• Additional Sanitation Apartment Revenue	45,120
• Additional Sanitation Rolloff Revenue	15,000
• Additional Sanitation Commercial Dumpster Revenue	<u>98,000</u>
Net revenue increase	\$260,420

Expenditures

• Eliminate Credit Card Fee Charges	(100,000)
• Sanitation Overtime for new City Holiday (Juneteenth)	18,000
• Increase Transfer to Capital Projects Fund	<u>342,420</u>
Net expenditure increase	\$260,420

Capital Projects & Economic Development Funds

The City Council completed negotiations with the Texas Dow Employees Credit Union (TDECU) and accepted the current TDECU main campus of 9 acres for the extension of Azalea Street to serve the new TDECU Lake Jackson Branch. Initial discussions included the possibility of a park next to the new branch, but ultimately focused on the current TDECU branch and the possibilities it provided for new city facilities. The change eliminated the need for two proposed capital projects: a pedestrian crossing on Oak Drive and a parking lot to serve a future park. Each of these projects have been removed from the adopted budget.

In addition, the increase in sanitation rates allowed water and sewer revenue to be reallocated to the Utility Capital Projects Fund. Overall, the changes to each fund are noted below.

• Oak Drive Pedestrian Crossing (General Projects Fund)	(\$100,000)
• Increase to Lift Station/WWTP Upgrades (Utility Projects Fund)	\$342,420
• Downtown Parking Lot Supplement (Economic Development Fund)	(\$100,000)

Conclusion

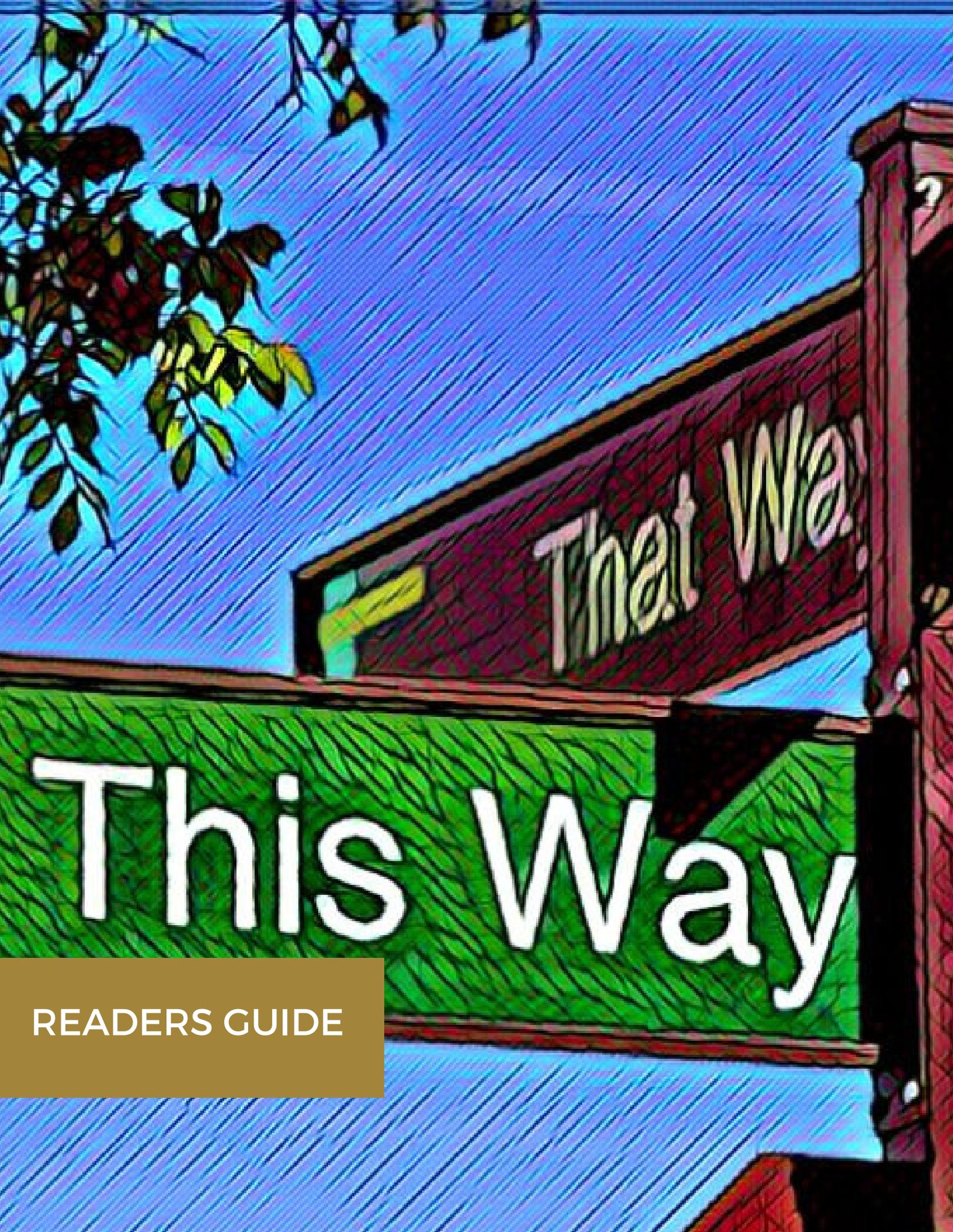
Our local economy is strong and the continued growth in our industrial district values helps us improve our overall operations and commitment to maintaining infrastructure. I am grateful to the City Council for the guidance and support they have given staff throughout the year. Your support of the employees who provide services and protection to our citizens is appreciated. We look forward to improving this coming year and completing many needed projects.

Sincerely,



Modesto Mundo
City Manager

This page is intentionally left blank



That Way

This Way

READERS GUIDE

BUDGET SCHEDULE

2023-2024 Budget Schedule

December 17	Goals/Visioning session- Modesto, Ron & Mayor
January 4	CIP and Equipment Replacement worksheets distributed to Department Heads
January 4	Distribute Goals, Objectives, & Performance Measures Budget Pages to Dept. Heads
January 11	Goals/Visioning session with Directors w/ Ron
February 1	Goals/Visioning session with Directors w/ Ron
February 8	<u>Strict Deadline</u> - Goals, Accomplishments & Measures submitted by Dept. Heads
February 13-16	Goals, Objectives, & Performance Measures Meetings by Department
March 1	<u>Strict Deadline</u> - CIP worksheets due in Department folder
March 27	Goals/Visioning Workshop with Directors and City Council w/ Ron
March 6-9	CIP & ½ Cent Meetings by Department
April 14	Goals, Objectives, & Performance Measures sent to Departments
April 26	Present General and Utilities CIP at Staff Meeting
April 27	Budget Kickoff. Distribute Worksheets to Department Heads
April 28	Goals, Objectives, & Performance Measures received from Departments
May 8*	General & ½ Cent CIP Workshop
May 12	<u>Strict Deadline</u> - Department Heads & Directors Submit Budget Request(s)
May 15	Discuss Utilities CIP at Council Meeting
May 15-19	Budget Hearings. Department Heads, Budget Staff - Department Heads Explain Requests
May 22*	General & ½ Cent CIP Workshop
May 22-June 23	Budget Staff prepares Proposed Budget for Presentation to City Council
May 30	Library Board Meeting to Approve Budget
June 5	Regular Council Meeting- Discuss CIP Updates, Council sends ½ Cent Projects to LJDC
June 12-16**	Historical Museum Meeting to Approve Budget
June 26-30**	LJDC Meeting to Present ½ Cent Projects & Call Public Hearing on Projects
June 27-30**	2 nd LJDC Public Hearing for ½ Cent Projects over \$500,000
July 3	Regular Council Meeting – Proposed Budget Delivered to City Council
July 5	File Proposed Budget with City Secretary and LJ Library; Added to Website
July 17	Regular Council Meeting - Discussion Item on Agenda for Proposed Budget
July 15	Saturday Budget Workshop
July 22	Saturday Budget Workshop #2 (If Necessary)
July 26*	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 7	Regular Council Meeting –Call public hearing on budget and tax rate for August 21
August 8	Publish notice of public hearing in newspaper and on website following SB2 requirements
August 11	Post on city website: 1) The no-new-revenue tax rate and the voter-approval tax rate; 2) The estimate amount of interest and sales fund balances and estimate M&O or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligations; and 3) A schedule of the city’s debt obligations.
August 21	Regular Council Meeting. Public hearing on tax rate and budget. Can adopt budget and tax rate at this meeting
September 5	Regular Council Meeting. First reading on Utility Rate Ordinance
September 18	Regular Council Meeting. Second reading on Utility Rate Ordinance
October 1	New Fiscal Year Begins

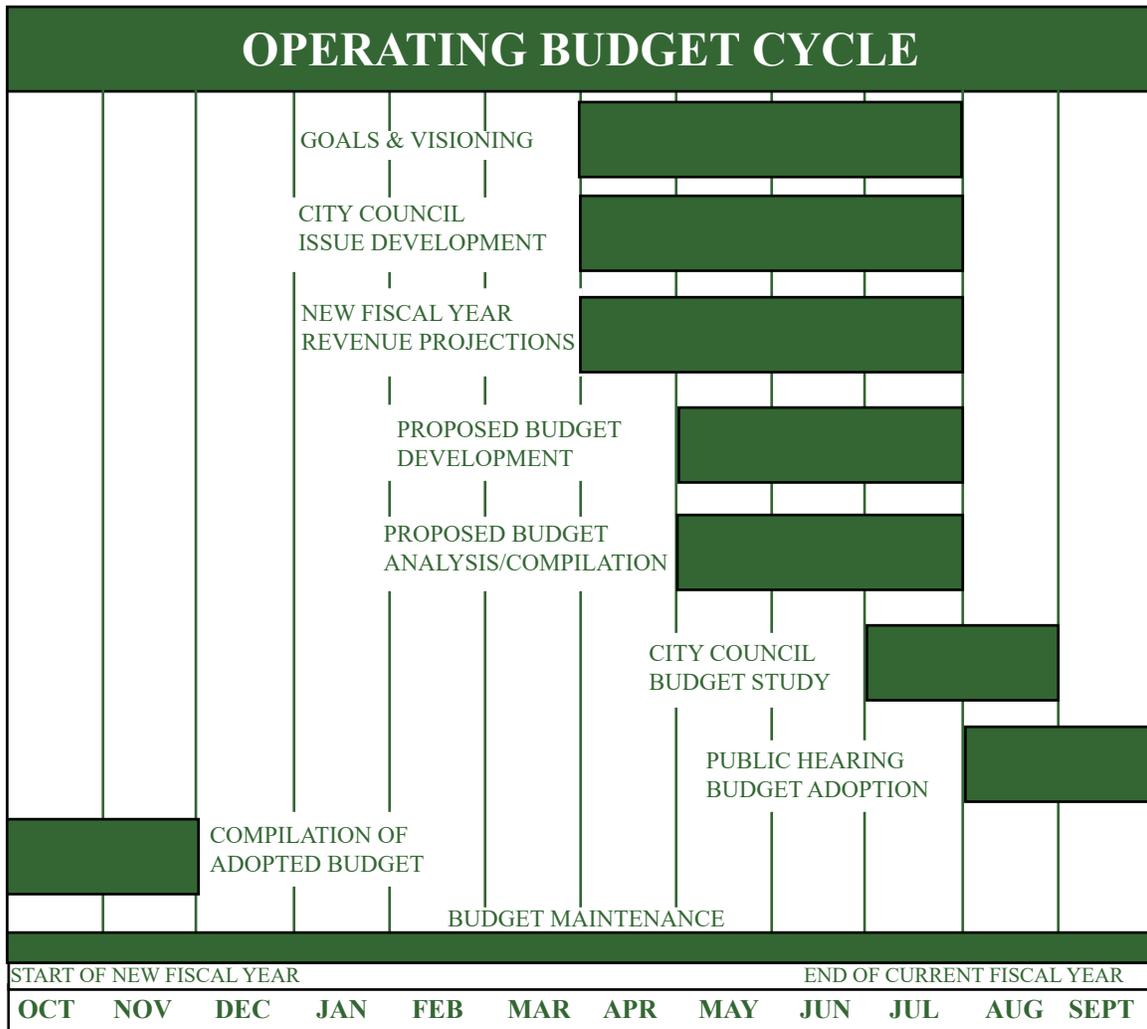
*=Tentative

**=Sometime within those dates

INTRODUCTION TO THE READER'S GUIDE

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

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



BUDGET PROCESS

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

1. City Council Issue Development

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

2. Revenue Projection

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

3. Proposed Budget Development

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

4. Proposed Budget Analysis/Compilation

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

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

5. City Council Budget Study

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

6. Public Hearing/Budget Adoption

A public hearing on the budget and tax rate is held in August prior to final budget consideration. At said hearing, citizens or any other individual may make formal comment either for or against the proposed

budget. The public also has the opportunity to attend City Council budget work sessions occurring in July and possibly August.

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

7. Compilation of Adopted Budget/Budget Maintenance

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

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

8. Budget Amendment

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

9. Program Goals and Measures

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

ORGANIZATION OF THE BUDGET

BUDGET SUMMARIES

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

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

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

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

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

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

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

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

GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

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

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

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, 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

SUMMARY OF FINANCIAL FUND ACCOUNTING

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 grant program, transfers to other law enforcement agencies, accounting, and language assistance services.

SUMMARY OF FINANCIAL STRUCTURE

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

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

PROPRIETARY FUNDS

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

Utility Fund Sub-Funds

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

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

SUMMARY OF FINANCIAL STRUCTURE

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.

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

SUMMARY OF FINANCIAL STRUCTURE

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:

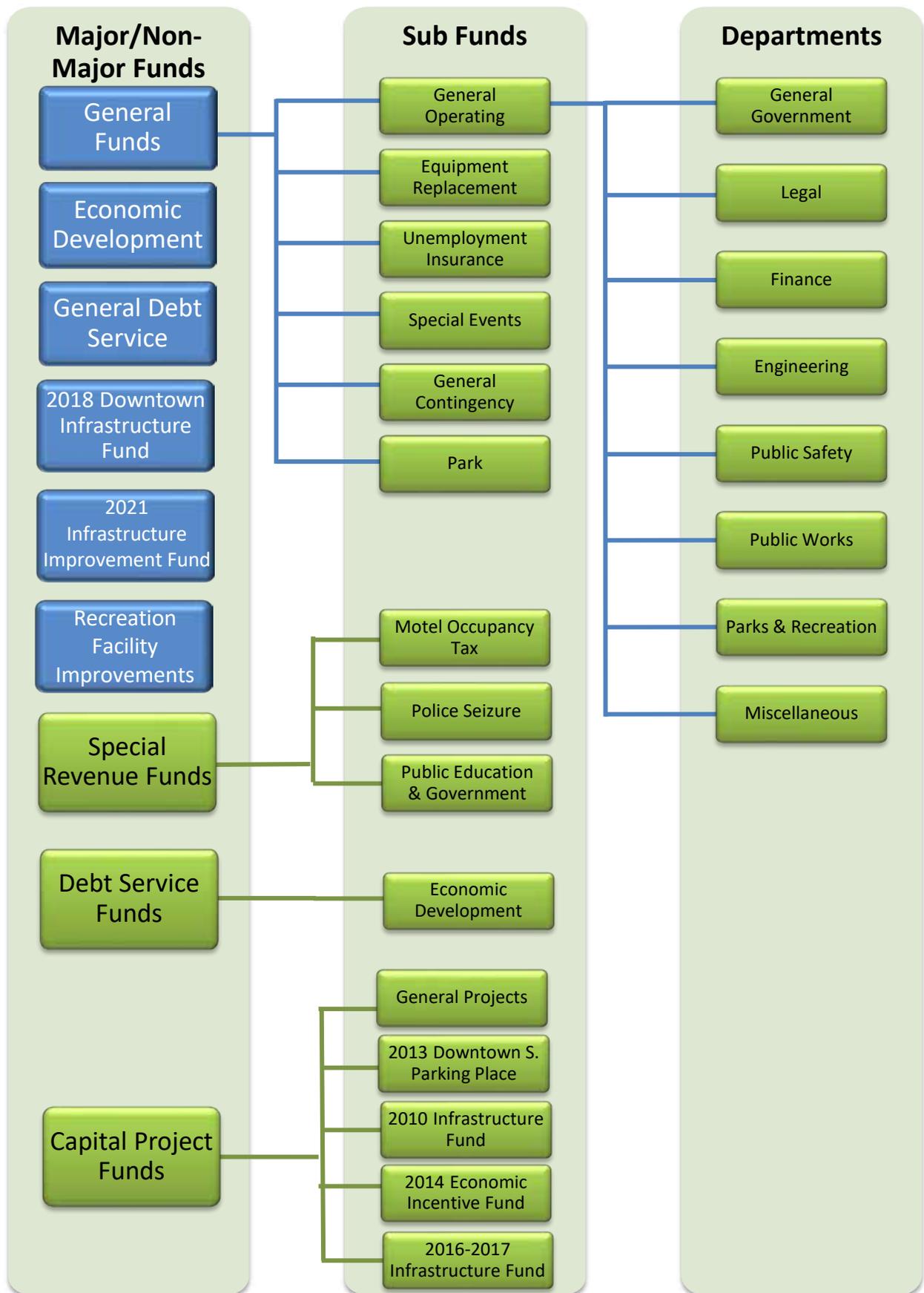
- Interest expense on long-term debt is budgeted when due.
 - Depreciation is not budgeted.
 - Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
 - Capital outlay is budgeted during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



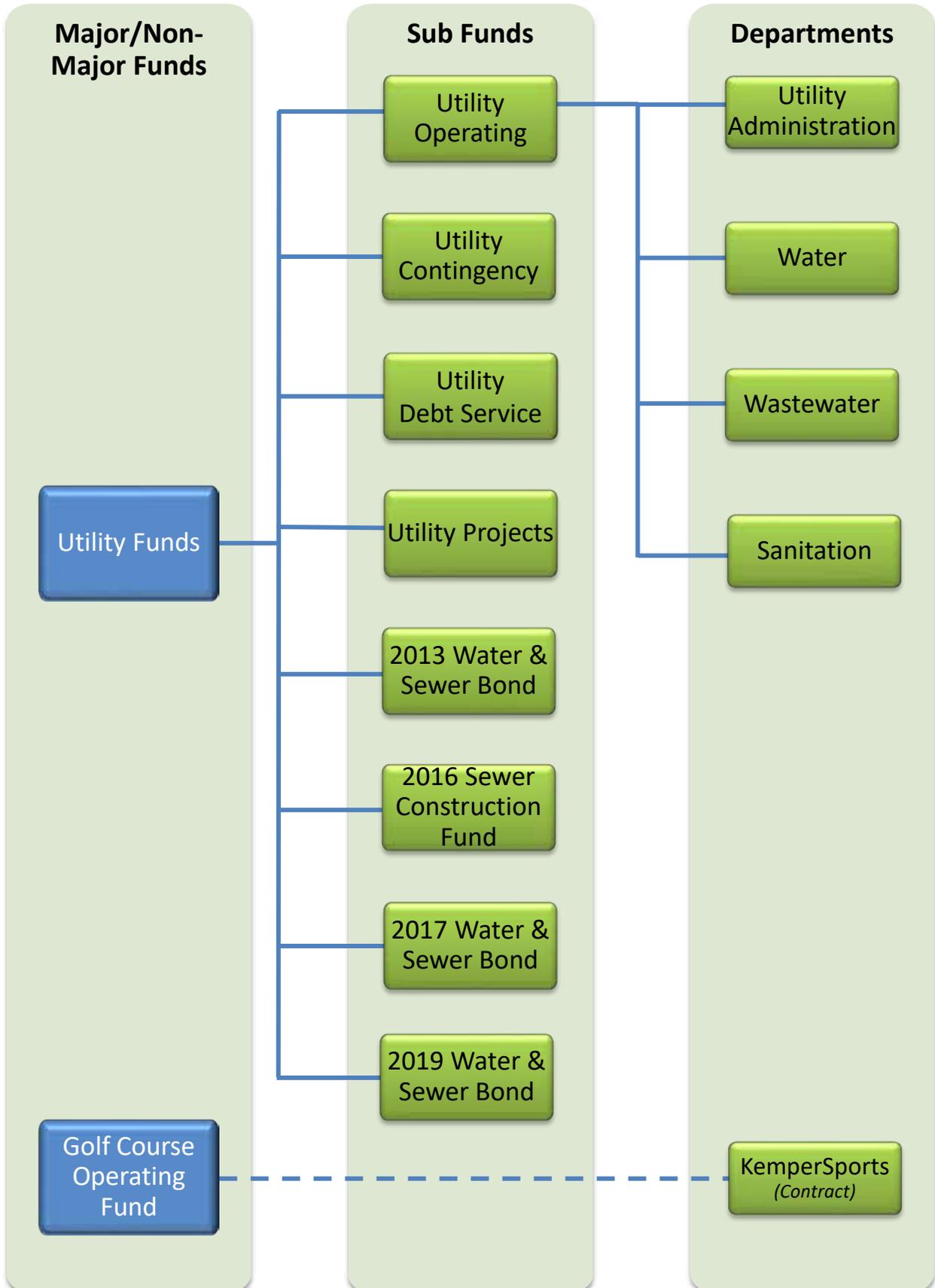
Keep Lake Jackson Beautiful conducts monthly litter campaigns.

GOVERNMENTAL FUNDS STRUCTURE



* Blue boxes indicate "Major" Funds

PROPRIETARY FUNDS STRUCTURE



* Blue boxes indicate “Major” Funds

This page is intentionally left blank



**DIRECTIVES &
POLICIES**

FINANCIAL POLICY

REVENUES

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

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

2. User Charges and Fees.

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

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

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

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

EXPENDITURES

1. Budgeted expenditures in the General Operating Fund and Utility Operating Fund will not exceed projected revenues.
2. Core services will be budgeted in order that outstanding quality services will be provided. Generally, only when known increases in revenues are going to take place or are planned (such as increased fees or industrial district revenue) will new or expanded services be considered.
3. The capitalization threshold for fixed assets is \$5,000. Minor purchases with a unit cost under \$5,000 are included in the operating budget of the department making the request. The capitalization threshold of \$5,000 will be applied to individual items, rather than to a group of similar items.
4. Capital equipment purchases exceeding \$5,000 are budgeted in the Equipment Replacement Fund. Other projects (drainage, street, facility, water, and wastewater) are budgeted in the General Projects Fund and the Utility Projects Fund, if funds are available. Larger projects, typically those over \$500,000, are funded by issuing some form of debt (i.e. bonds), and are budgeted in multi-year bond construction funds.

INVESTMENTS

As adopted by the City Council, it is the policy of the City of Lake Jackson that the administration and investment of funds be handled as its highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City; and conforming to all applicable Federal, State, and local government statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to safety and liquidity requirements. It is the intent of the City to pursue a passive investment strategy in which investments are held to maturity as opposed to an active strategy in which investments are sold prior to maturity. The earnings from investment will be used in a manner that best serves the public trust and interest of the City.

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

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

FUND BALANCE

GOVERNMENTAL FUND BALANCE

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

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

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

FINANCIAL POLICY

GENERAL FUND UNASSIGNED FUND BALANCE

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUND BALANCE

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

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

FINANCIAL POLICY

PLANNING & STRUCTURE OF CITY DEBT

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

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

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

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

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

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

Moody's Investor Service has the City's General Obligation 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).

2. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
3. Provide timely information including comparisons of expenditures to budgeted amounts to all department heads and directors.

CLASSIFICATION & COMPENSATION PROGRAM

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

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

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

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

CHARTER DIRECTIVES

FISCAL YEAR

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

BUDGET PRESENTATIONS

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

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

ANTICIPATED REVENUES

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

PROPOSED EXPENDITURES

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

PUBLIC RECORD

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

PUBLIC HEARING

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

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

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

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

BUDGET ADOPTION

Vote required for adoption.

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

Effective date of budget; certification; copies made available.

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

Budget establishes appropriations.

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

CHARTER DIRECTIVES

Budget establishes amount to be raised by property tax.

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

CONTINGENT APPROPRIATION

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum of the budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Manager and distributed 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.

1A Facilitate the Development of New Housing

- Support development of the Alden acreage
- Work with developer to complete Service Plan for Northwood Phase 4 PID

1B Facilitate the Revitalization of Business Corridors

- Discuss and develop a zoning overlay district for the downtown area to allow for residential development
- Develop a plan for revitalization of Plantation Drive area
- Define the next phase of downtown redevelopment

1C Facilitate infill, Revitalization, and Redevelopment Throughout the City.

- Identify, assess, and make plans for areas of the city that need infrastructure improvements to enable growth

1D Foster a Thriving and Diverse Economy

- Establish strategies for businesses attraction, retention, and expansion of jobs
- Renegotiate the Industrial Development Agreement (IDAs)

ENHANCE COMMUNICATION

Build relationships through communication, technology, and training.

2A Improve Communication to Community

- Build relationships with local builders & contractors through public education classes
- Enhance overall communication between the city departments and citizens
- Prepare and distribute a survey instrument to all citizens gauging satisfaction and needs of city services

MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

3A Upgrade and Maintain Infrastructure, Facilities & Equipment

- Reconstruction of Lift Station 1 and replacement of transmission lines to the WWTP
- Identify sidewalk projects for TXDOT Transportation Alternatives Grant Program
- Establish a street assessment program to determine priority for maintenance and upgrades
- Establish a water and sewer utility assessment program to determine priority for maintenance and upgrades
- Prepare a Mobility Master Plan – streets, hike, bike, trails
- Establish a robust street maintenance program
- Establish a Traffic Signal SOPs program to promote safe and efficient flow of traffic

3B Improve Drainage in Existing Neighborhoods and Watersheds

- Coordinate GLO MIT-MOD Grant project - Pine Ditch
- Continue to pursue drainage enhancements and funding opportunities to reduce flooding impacts on life and property

MAINTAIN INFRASTRUCTURE

(cont.)

Maintain existing facilities and infrastructure at current high standards.

3C Upgrade and Maintain Facilities

- Prepare for police facility expansion
- Prepare for city hall expansion
- Prepare for animal control facility expansion
- Prepare for recycling facility.
- Provide safe, well maintained and energy efficient facilities

3B Improve Drainage in Existing Neighborhoods and Watersheds

- Coordinate GLO MIT-MOD Grant project - Pine Ditch
- Continue to pursue drainage enhancements and funding opportunities to reduce flooding impacts on life and property

3D Manage Long-Term Water Resources for the City

MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.

4A Hire and Retain Qualified Employees

- Solicit RFP for employee health insurance benefits
- Implement compensation and pay plan study recommendations for market adjustment for all positions (5% in FY24, 4% in FY25, 3% in FY26)
- Revise and create a comprehensive fee schedule

4B Provide Training Opportunities for Employees

- 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
- Provide in-house training to improve manager skills in three areas: interviewing, evaluating employees, and goal setting
- Improve new employee orientation and onboarding process (beginning with Director-level)

4C Improve Areas of Operations

- Explore contracting GIS database of water distribution facilities
- Review Sanitation Routes and Staffing Levels to improve efficiency and service
- Earn accreditation from the Commission for Accreditation of Parks and Recreations Agencies (CAPRA)
- Determine cost recovery of fees for sanitation service
- Create a comprehensive fee schedule
- Complete review of fee model for water and sewer services
- Establish continuous improvement programs to ensure all departments operate at the highest level and are the best in Brazoria County
- Expand the license plate reader program

4D Build a storm resilient community

- Identify programs and seek grants to build resiliency

ENHANCE QUALITY OF LIFE

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

5A Enhance the Safety of Our Citizens

- Continue to install signal preemption systems for emergency vehicles (Opticom)
- Implement the Creating Awareness and Responding to Emergencies Safely (CARES) program, based on the Brazoria County program.
- Assess food establishment inspection program and adjust as needed. (Modesto to review this overall)

5B Provide Community with Affordable-Family Oriented Activities

- Assist outside groups or individuals in bringing special events and program offerings
- Implement new events that engage the community

5C Expand Community Gathering Spaces

- Establish a Central Park
- Work with TDECU on new community space downtown

5D Improve pedestrian connectivity

- Implement Parks Master Plan components

This page is intentionally left blank



MANAGER'S
LETTER

CITY MANAGER'S LETTER

Honorable Mayor and City Council,

I am pleased to present the fiscal year 2024 budget for the City of Lake Jackson. It has been prepared in conformance with the requirements of the City Charter, financial policies, and State law. This budget represents the expected revenues and planned expenditures for the City's fiscal year from October 1, 2023, to September 30, 2024.

Preparation of the annual budget 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.

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.

Overview

The budget sets service expectations, identifies capital projects and allocates necessary resources to accomplish Council's priorities with the least impact possible on our citizens through taxes, fees, and utility rates.

For FY 2024, the operating budget for all funds totals **\$54,113,555**, which is a 3.8% increase from last year. The City's Strategic Goals continue to guide decisions for our FY 2024 Budget priorities and our operations with a key emphasis on the following:

Maintain a Well Managed City by Promoting a Culture of Innovation and Service

Our staff are the City's greatest asset, and our goal is to continue to attract and retain productive employees to provide programs and services to the Lake Jackson community. The proposed budget includes funding for a 3% across the board market increase, and continued funding of the City's Pay for Performance plan. There are no new positions recommended in the proposed budget.

Maintaining Infrastructure at High Standards

The City will continue to maintain City assets at a high level and be proactive in providing needed repairs. Staff has proposed \$6.5 million worth of capital projects for fiscal year 2024. The budget also includes \$16.5 million in bond funded projects that were approved by voters in May 2021.

Before we begin to look forward, let us look at what we accomplished.

CITY MANAGER'S LETTER

FY2023 Review

The Mayor, City Council and staff worked diligently this past year to serve the community. This year will be highlighted with the completion of the largest phase of the downtown revitalization project. After completion, approximately 65% of downtown will have undergone reconstruction. The new design not only upgrades infrastructure but improves the walkability of downtown while adding parking.

Despite cost increases due to inflation, many capital projects and initiatives were accomplished, including sustaining recycling operations; Dunbar water tower refurbishment; replacement of generators at key utility sites and Fire Station No. 1; installation of new natatorium dehumidification system, and updates to the police training room and court av systems.

The highly anticipated new playground equipment for Pecan, Garland and Timbercreek and restrooms for Dunbar and Pee Wee fields will also be complete by summer's end.

Overall, FY2023 expenditures are estimated to be lower than budget appropriations. The projected General Fund expenditures are \$23,703,275 which is \$847,152 less than budgeted expenditures. Fuel cost, electricity and turnover make up the bulk of the savings.

The projected FY2023 General Fund revenues are projected to be \$25,605,353, which is \$1,054,926 above the budgeted revenues. This increase is due to increased growth in industrial district revenues and expiring tax abatements.

The General Fund is projected to end the year with a positive estimated cash balance of \$1.9 million.

The projected FY2023 Utility Fund revenues are estimated at \$17,248,434, which is \$581,000 more than budgeted revenues. The projected Utility Fund expenditures are estimated at \$15,953,245, which is \$713,921 below budget.

The Utility Fund is projected to end the year with a positive estimated cash balance of \$1.3 million.

CITY MANAGER'S LETTER

FY2024 Budget Summary

Due to the increase in property valuations dictated by the mandate from the Texas State Comptroller’s Office, I have recommended a minimal tax revenue rate increase of \$100,000 to cover salary increases. Fortunately, revenues from the industrial district continue to grow as several tax abatements ended this past year, resulting in an increase of \$740,294. Sales tax growth has slowed down considerably and I’m proposing a 1% increase over FY 23 estimated revenues.

As previously mentioned, the total operating budget for all funds is **\$54,113,555** and is comprised of the general fund, utility fund, 4B ½ cent fund, capital projects funds, equipment replacement fund and other smaller funds.

The FY2024 operating budget includes a balanced **General fund budget of \$25,705,900** with a recommended preliminary tax rate of **.305606** cents. This preliminary rate will of course change once final values have been determined by the Appraisal District. The General fund is the largest of all funds and covers normal local government activities.

	FY2023 (ADOPTED)	FY2023 (PROJECTED)	DIFFERENCE	FY2024 (PROPOSED)
GF REVENUES	\$24,550,427	\$25,605,353	\$1,054,926	\$25,705,900
GF EXPENDITURES	<u>24,550,427</u>	<u>23,703,275</u>	<u>847,152</u>	<u>25,705,900</u>
	\$0	\$1,902,078	\$1,902,078	\$0
UF REVENUES	\$16,667,166	\$17,248,434	\$581,268	\$17,546,300
UF EXPENDITURES	<u>16,667,166</u>	<u>15,953,245</u>	<u>713,921</u>	<u>17,546,300</u>
	\$0	\$1,295,189	\$1,295,189	\$0

CITY MANAGER'S LETTER

Major budgetary highlights for all funds this coming year include:

Revenues

- Overall, General Fund revenue is expected to increase 0.39% from the 2023 project of \$25.6 to \$25.7 million. This increase is from the recommended tax rate.
- At **.305606** cents, the tax rate is proposed to decrease 1.75 cents. The recommended tax rate will raise **\$100,000** more than this current budget year.
- The utility base rate is proposed to increase \$1 per month and the per thousand-gallon rate proposed to increase **5.6%**. The average customer will see an **\$2.65** month increase.
- Industrial District Revenues have increased **\$740,294** due to expiring tax abatements.
- The City's sales tax remains the most significant source of revenue for the City, but growth has levelled off, thus I have budgeted a **\$7,000** decrease over last year's budget based on a 1% growth of actual revenues.
- Interest rates have risen resulting in increased earnings of **\$267,000** for operations.

Expenditures

- At **\$25,705,900**, the general fund budget is \$1,155,473 more than the adopted FY 2023 budget, a **4.7%** increase or \$100,000 more than projected FY23 revenues.
- At **\$17,546,300** the utility operating budget is \$829,134 more than the FY2023 budget.
- The Brazosport Water Authority rate is increasing from \$3.78 per thousand gallons to \$4.07 per thousand gallons or **\$211,700** for a total cost of \$2,971,100 per year.
- The Seabreeze Landfill rate is increasing 8.9% or **\$91,320**.
- Significant savings in electricity and fuel totaling (**\$230,000**) are budgeted.
- Windstorm insurance increases totaling **\$142,000** are budgeted.

Personnel

- The proposed budget includes a **3%** market adjustment to all positions (2% less than the Logic Compensation Group recommendation) and funding the pay-for-performance plan. Adjustments to the compensation plan total **\$1,330,700** for both operating funds.
- Two and half vacant positions are unfunded until the new animal control facility is constructed, resulting in a savings of (\$150,000).
- A **11.4%** increase in medical premiums is included in the budget.

Debt

- The proposed budget recommends selling the next issuance of bond funds in an amount of **\$16.5 million** dollars.
- Total property tax-supported outstanding debt for the City will be **\$39,520,980** in FY 2024 and \$0.115027 of the tax rate supports the debt service.
- Outstanding self-supporting debt totals **\$17,815,000** for water sewer infrastructure.

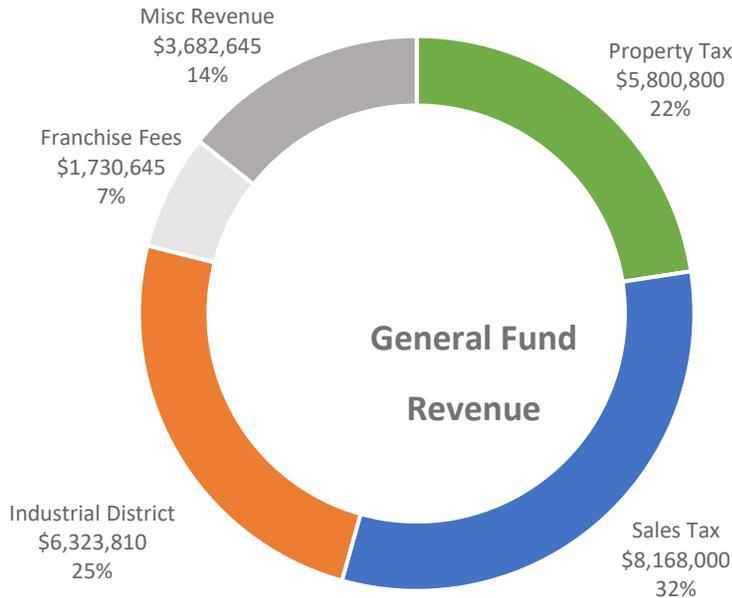
Fund Balance

- The City's general fund balance, or the City's "savings," remains healthy. At the close of FY 2022, the City's general fund balance of **\$7,372,310** provides 3.5 months of operating expenditure coverage and serves as a financial cushion for unexpected events.

CITY MANAGER'S LETTER

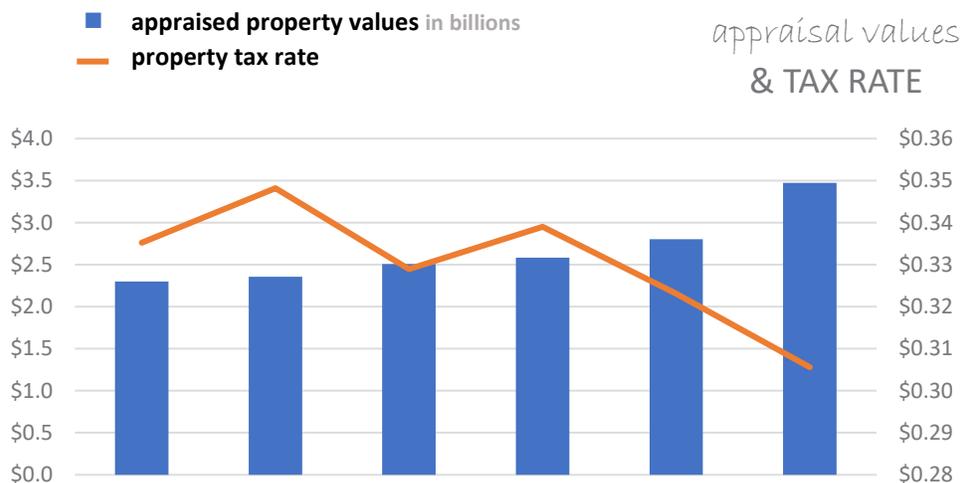
General Fund Revenue Highlights

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 Values

The Brazoria County Appraisal District provides the City with a certified tax roll for all properties inside Lake Jackson's city limits. This year appraisals saw a significant increase because of a state audit determining values were too low combined with a strong real estate market. The estimated taxable value for fiscal year 2024 equals **\$3,474,301,205** which equates to an increase of approximately \$672 million or 24% from the previous year. Residential values make up 59% of taxable values. I anticipate a significant decrease in taxable values after appeals. Based on preliminary rolls, the average taxable value for a single-family home in Lake Jackson is **\$271,445**, an increase of approximately \$25,298 or 10.2% from the previous year.



CITY MANAGER'S LETTER

Tax Rate

By law, tax calculations from the Brazoria County Appraisal District are based on the most current appraised values. Under the Tax Code, the value must be certified by July 25th of each year.

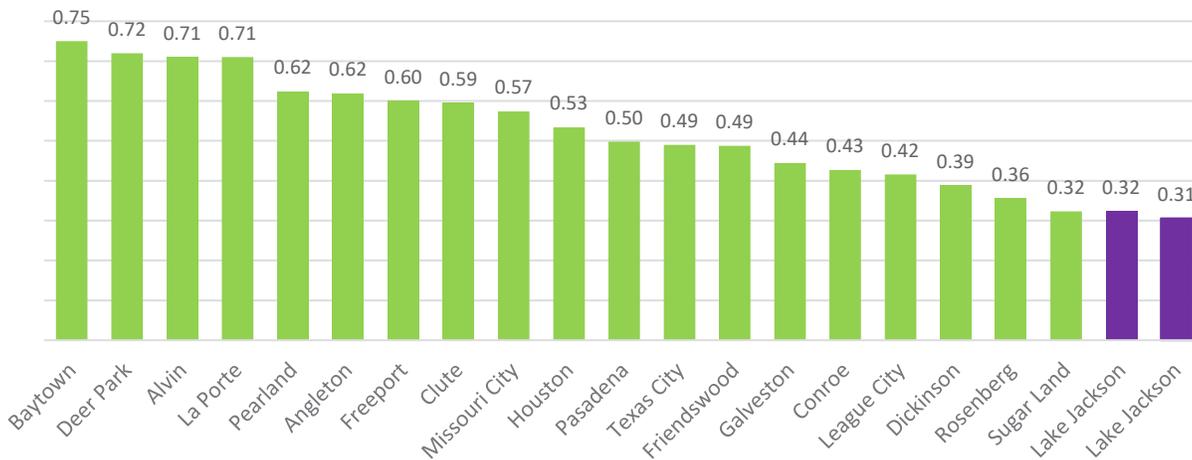
The proposed fiscal year 2024 budget decreases the City's tax rate to \$0.305606 down from \$0.323121. The calculated voter-approval tax rate is \$0.316185, with a no-new revenue tax rate of \$0.302716. The proposed tax rate exceeds the no-new revenue rate by \$0.002890, or 0.96%.

Of the total tax rate, \$0.185731 is dedicated to maintenance and operations, and \$0.119875 is dedicated to debt service payments. The debt service portion of the tax rate is increasing 0.020626 because of the planned **\$16,500,000** issuance of General Obligation Bonds that were approved by the voters in the 2021 Bond Election.

If adopted as proposed, the tax rate of \$0.305606, the annual city tax paid on the average single-family home will be approximately **\$830**, an increase of \$34 over the previous year, which \$7.83 of the increase is attributable to maintenance and operations.

	<i>FY 23</i>	<i>FY 24</i>	<i>Difference</i>
<i>Avg Home Value</i>	\$246,147	\$271,445	\$25,298
<i>Tax Rate</i>	0.323121	0.305606	
<i>M&O</i>	\$550.32	\$504.15	(\$46.17)
<i>Debt Service</i>	<u>245.03</u>	<u>325.39</u>	<u>80.36</u>
	\$795.35	\$829.54	\$34.19

Houston-Galveston Region Property Tax Rates



Lake Jackson ranks sixty-six out of sixty-eight in tax rate when compared to cities with a population greater than 20,000.

CITY MANAGER'S LETTER

Other Major Revenues

At **\$8,168,000**, sales tax makes up the largest category of City revenues. FY2024 sales revenues are forecasted to increase 1% over this year's projections but decrease overall after rebates to HEB and Brazos Mall.

At **\$6,323,810** Industrial District revenues are increasing 13.26%.

At **\$1,730,645**, utility franchise payments for the use of our rights-of-way are expected to remain the same.

Transfer fees from the Utility Fund will provide **\$950,000** to reimburse the General Fund for administrative expenses. This is \$50,000 more than the FY 2023 budget.

Recreation and Civic Center fees have still not returned to pre-pandemic levels. For FY 2024 staff forecast recreation fees will be **\$918,915** or \$58,415 more than last year's budget.

Court fees are expected to provide **\$410,000** to the general fund. This is \$50,000 less than the FY 2023 budget.

Development permit fees are anticipated to increase \$84,000 from last year's budget. These fees can vary significantly from one year to the next depending on local construction activities. Based on monthly trends, staff projects fees at **\$305,800** for next year, which remains significantly lower than the \$478,000 budgeted in FY 2020.

General Fund Expenditure Highlights

The FY2024 budget proposes **\$25,705,900 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 66% of budget. At **\$10,797,490**, and representing about 42% of the City's overall budget, **Public Safety** is the single largest category of City expenditures.

Overall, general fund expenditures are **\$1,155,473** more than the FY2023 budget.

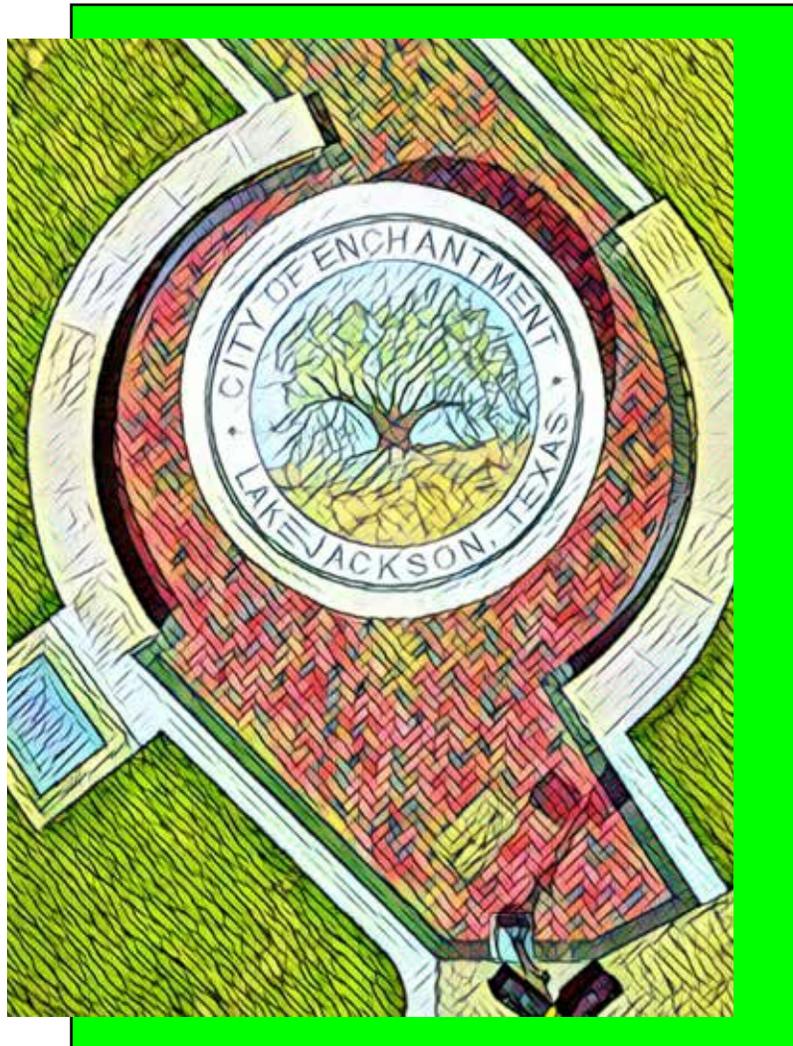
Our efforts to provide competitive pay have improved our ability to fill positions. This year we contracted with Logic Compensation Group to study our compensation plan. Their recommendation for this fiscal year was to adjust all salaries 5% to improve our competitiveness in the marketplace. To maintain the lowest possible tax increase to our citizens I have budgeted a 3% market adjustment along with our standard pay for performance plan. The total cost of the market adjustment and merit plan is **\$1,078,000** and is the largest increase to the general fund. Approximately 78% of the salary adjustments are allocated to Sworn Personnel and Non-Exempt positions.

I have also unfunded two and half positions this fiscal year due to the delay in constructing the new Animal Control facility, resulting in savings of \$150,000 next year.

CITY MANAGER'S LETTER

Noteworthy changes (\$20,000 and above) included in the General Fund:

Market 3% & Pay for Performance 2% - 4%	\$1,078,000
Property Insurance	119,000
Health & Dental Insurance	80,000
Police Department Overtime	53,800
LJEMS Contract	29,000
Humane Shelter Salary Savings (2.5 positions unfunded)	(150,000)
Fuel	(75,000)
Electricity	(73,000)
Summary Total	\$1,061,800
TOTAL BUDGET INCREASE	\$ 1,155,473
% of Budget Increase	92%



CITY MANAGER'S LETTER

Water & Wastewater

The recommended rates for FY2024 primarily cover the increase in the Brazosport Water Authority rate which will increase twenty-nine cents to \$4.07 per thousand gallons, debt service for last year's \$6 million debt issuance for repairs to the wastewater treatment plant and salary increases. The recommended rates do not cover the anticipated debt issuance for the replacement of lift station 1 and associated force main, this will be part of the FY 25 budget discussion. Early estimates indicate that the project may cost \$13,000,000.

BWA estimates their rates will increase fifteen cents per year for the next eight years to cover its share of expanding the Harris Reservoir. For FY2024 the impact of the reservoir expansion is \$109,500. The annual cost of the expansion project to the City's Utility Fund by FY31 will be \$854,000 or \$1.15 per 1,000 gallons.

The average residential customer uses 5,000 gallons of water. For those residents, the total cost for water and sewer will increase \$2.65 per month from \$64.55 per month to \$67.20 per month, based on a \$0.30 increase in the per thousand-gallon rate for water and a \$1 increase to the sewer base rate and \$0.25 cent increase to the thousand-gallon rate for sewer treatment.

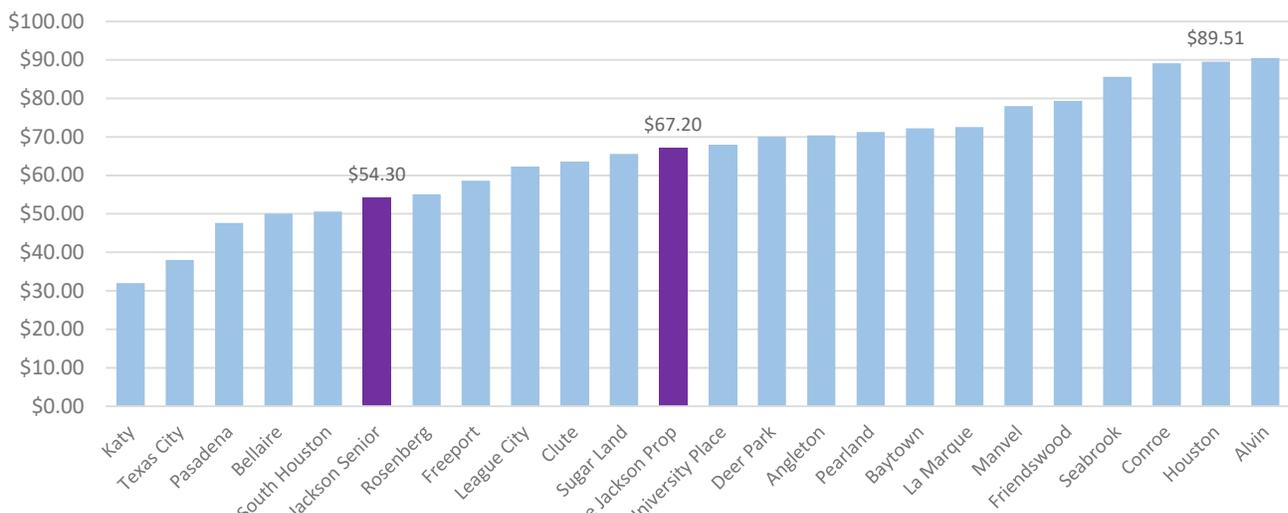
New monthly base rates for residential & commercial customers as proposed:

	FY2023	FY2024	FY2024 O65	FY2024 Commercial
Water	\$15.50	\$15.50	\$9.30	\$31.00
Sewer	<u>15.75</u>	<u>16.75</u>	<u>10.05</u>	<u>33.50</u>
Total Base Bill 2,000 Gals.	\$31.25	\$32.25	\$19.35	\$64.50

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

	FY2023	FY2024	Increase \$
Water 2,000 – 20,000	\$5.30	\$5.60	\$0.30
Water Over 20,000	\$5.95	\$6.35	\$0.40
Sewer 2,000 – 15,000	\$5.80	\$6.05	\$0.25
Sewer Greater than 15,000	\$5.80	\$6.05	\$0.25

Water & Sewer 5,000 gal Monthly Cost



CITY MANAGER'S LETTER

Sanitation

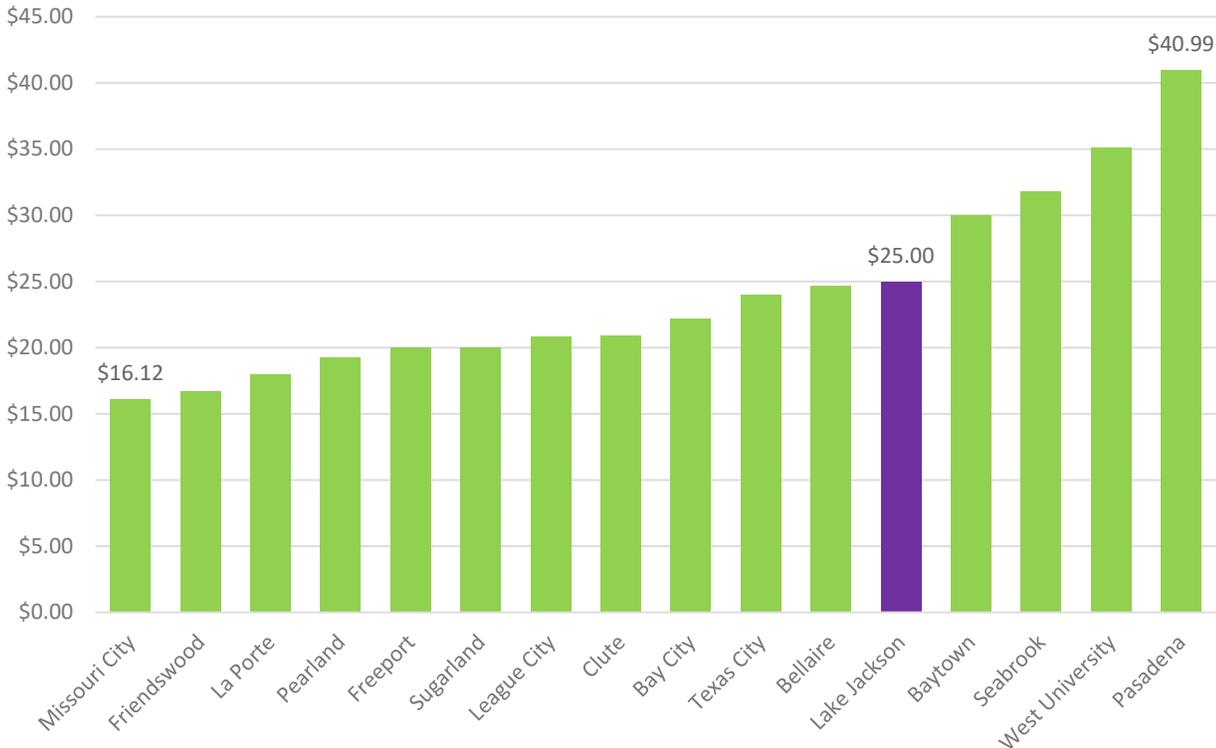
This year we hired NewGen Strategies to perform an in-depth cost of service study (COS) for sanitation. NewGen is close to completing their evaluation and will submit recommendations by the end of the summer. No increase is recommended for residential sanitation rates in the proposed budget. Though Seabreeze landfill fees will increase \$91,320 this year, savings in operations such as wood grinding fees (\$50,000), rate consultant (\$49,000), GPS vehicle tracking (\$59,000) and fuel (\$28,250) will cover the increase in tipping fees and salaries adjustments.

I have tentatively proposed a 5% increase in commercial sanitation rates so that they are in-line with other cities and the private sector until we receive recommendations from the COS study.

Sanitation rates for residential customers as proposed:

	FY 2023	FY 2024	Increase \$
Garbage & Recycling	\$25.00	\$25.00	\$0
Apt Garb & Recycling per unit	25.00	25.00	\$0
White Goods per item	40.00	40.00	\$0
Oversized Brush CY	30.00	30.00	\$0
Oversized Bulky Trash CY	30.00	30.00	\$0
Mulch Site Commercial	20.00	20.00	\$0

Household Garbage & Recycling Monthly Bill - 2 wk pickup



CITY MANAGER'S LETTER

Noteworthy changes (\$20,000 and above) included in the Utility Fund:

Utility Debt Transfer	\$338,453
Market 3% & Pay for Performance 2% - 4%	252,700
BWA Harris Reservoir Expansion - 1 st of 8-year annual increase, \$0.15. Estimated annual cost FY31 to FY56: \$854,100	109,500
BWA – increase \$0.14 per 1,000 gallons for operations.	102,200
Landfill Tipping Fees	91,320
Admin Fee to General Fund for Water / WW	50,000
Electricity	45,000
Group Health Insurance	30,700
Property Insurance	23,700
EPA Required UCMR5 Testing	22,000
Non-Fleet Equipment – GPS Tracking	(59,000)
Wood Grinding	(50,000)
Sanitation Consultant	(49,000)
Fuel	<u>(37,100)</u>
Summary Total	\$870,473
TOTAL BUDGET INCREASE	\$879,134
% of Budget Increase	99%

4B Half-Cent Sales Tax / Economic Development Fund

The **4B half-cent sales tax** fund operates as 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.

This year, April 2023, the City made its last debt payment for the Wilderness Golf Course. 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 other needed projects over the past 20 years.

The proposed budget recommends funding **nine** new capital projects with an estimated cost of **\$1,092,500**.

CITY MANAGER'S LETTER

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. The dollars for these projects comes from positive budget variances in the General and Utility Funds transferred at year-end.

With a proposed **twenty-one** projects totaling **\$5,423,710**, along with the second phase of 2021 bond projects totaling **\$16,500,000**, staff will continue to be busy.

The engineering of Lift Station 1 is ongoing and early estimates for rebuilding the station and the force main that delivers 60% of the city's waste to the wastewater plant is \$13 million. This will require us to sell additional revenue bonds to pay for this project. Staff are planning the next steps for evaluating the current condition of the overall wastewater system to develop a five-year capital plan.

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 **\$1,521,395** worth of computer equipment, vehicles, and mobile equipment.

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.

In September of 2022, we allocated \$900,000 of the balance for a down payment to replace Fire Department Tower 1 truck and \$230,000 to re-asphalt Southern Oaks Drive.

In October of 2022, the City received its second tranche of \$3,372,366. This leaves a remaining unallocated balance of **\$3,836,274**. I am proposing to use these funds to reimburse existing operational and capital expenditures so these funds can then be allocated to the General or Utility Projects Funds for future projects.

CITY MANAGER'S LETTER

Conclusion

This completes the highlights of the fiscal year 2024 budget. The proposed budget reflects our efforts to improve our overall service and uphold maintenance responsibilities that will enhance Lake Jackson's reputation as a community to live, work and play for all.

I would like to thank the department directors who have put much time and expertise into the development of the budget, especially Finance Director James Bryson, 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.

In addition, my special thanks go to all City employees who demonstrate through their actions and behavior their commitment to public service.

I respectfully present the FY2024 Proposed Budget for your consideration and look forward to finalizing our plan of work to serve our citizens in the coming year.

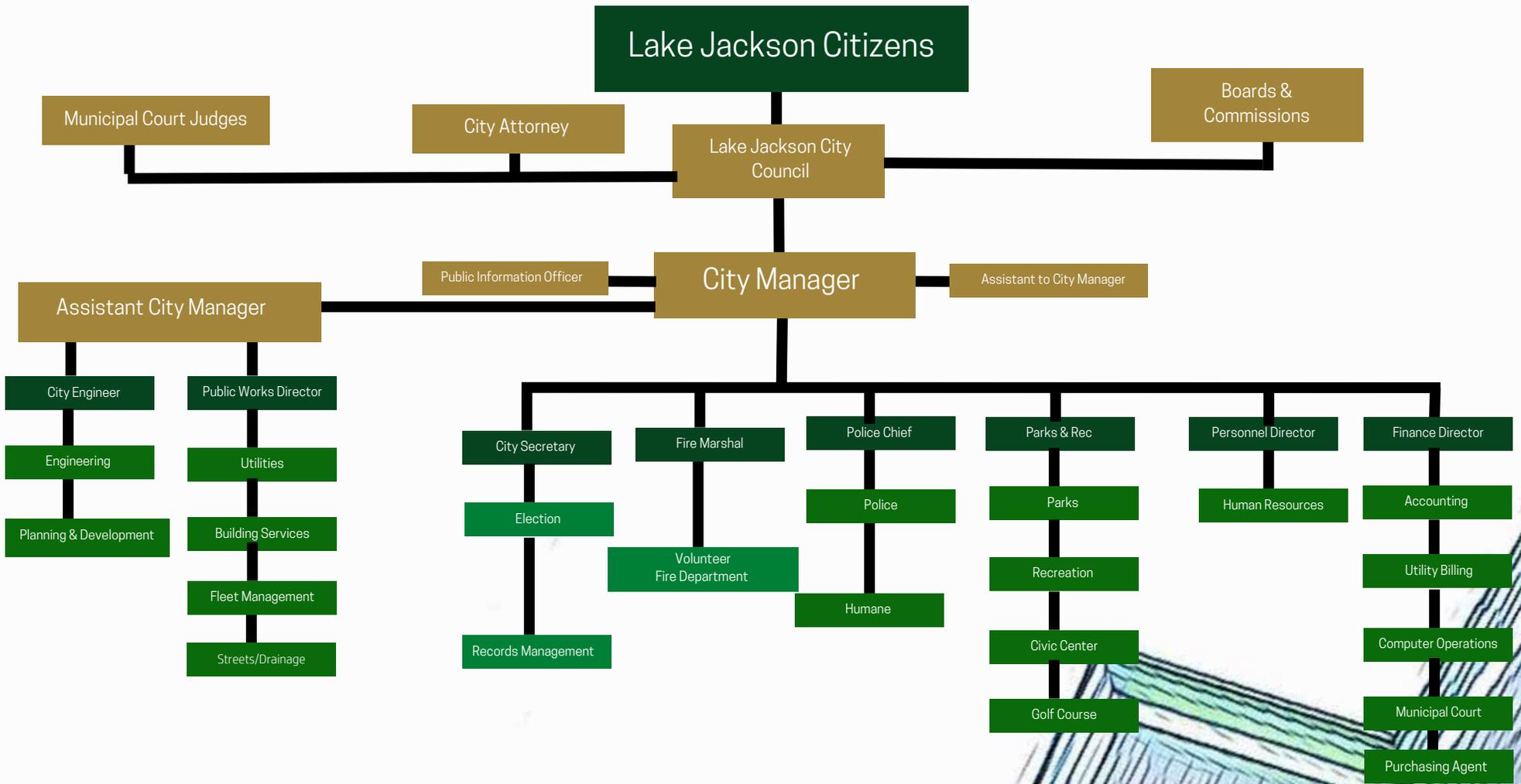
Sincerely,

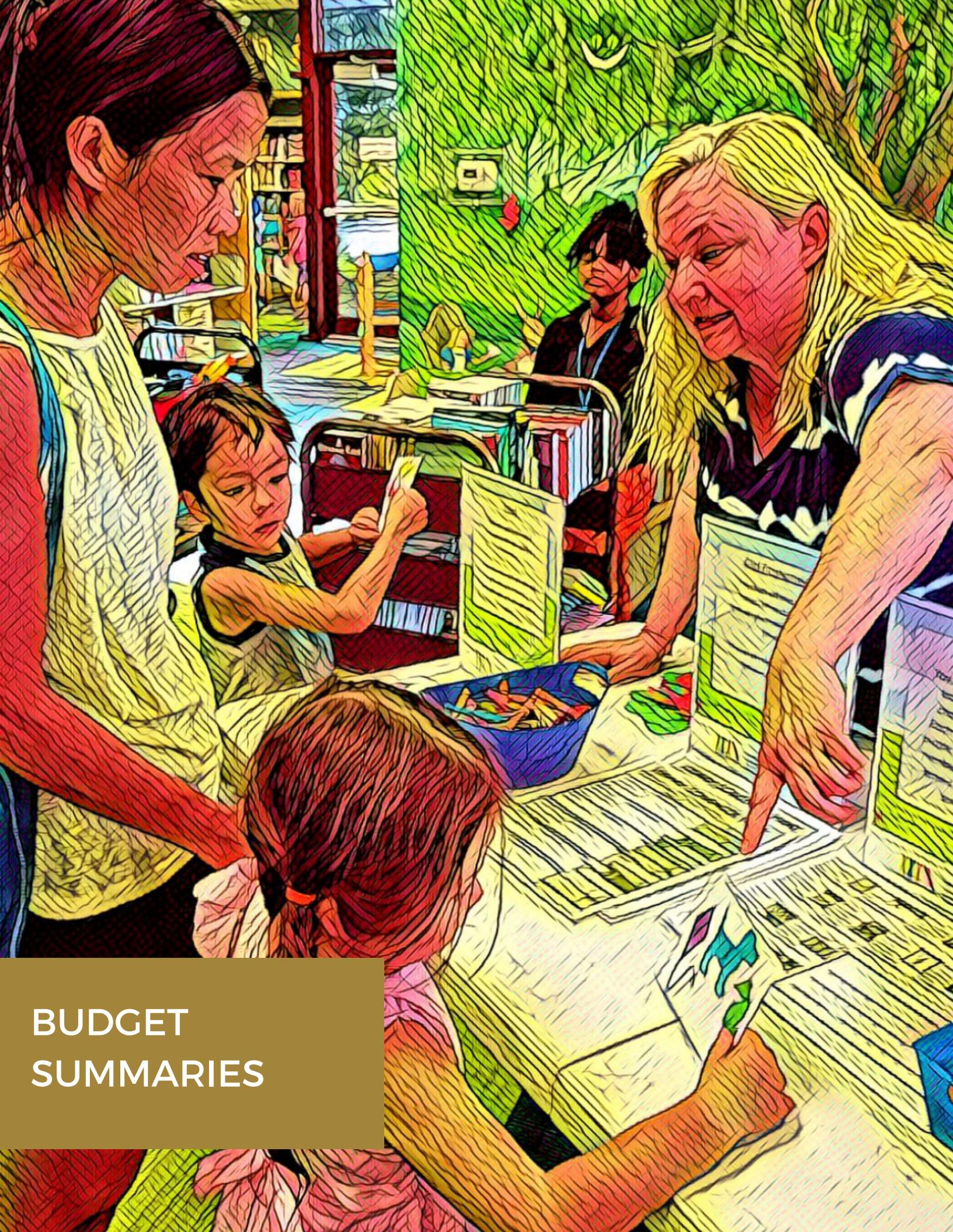


Modesto Mundo
City Manager



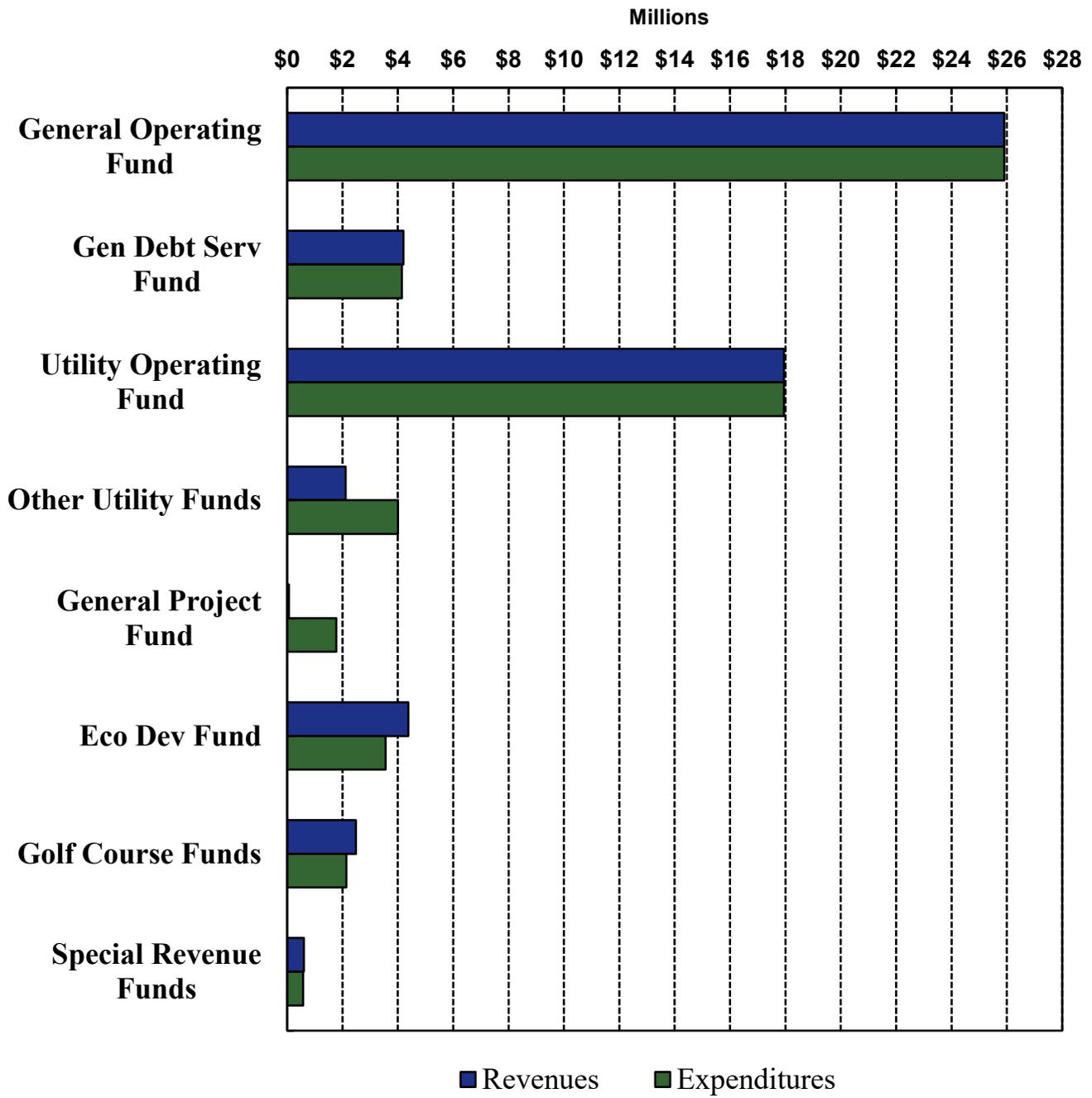
ORGANIZATIONAL
CHART





**BUDGET
SUMMARIES**

ALL FUNDS REVENUES & EXPENDITURES



ALL FUNDS REVENUES & EXPENDITURES

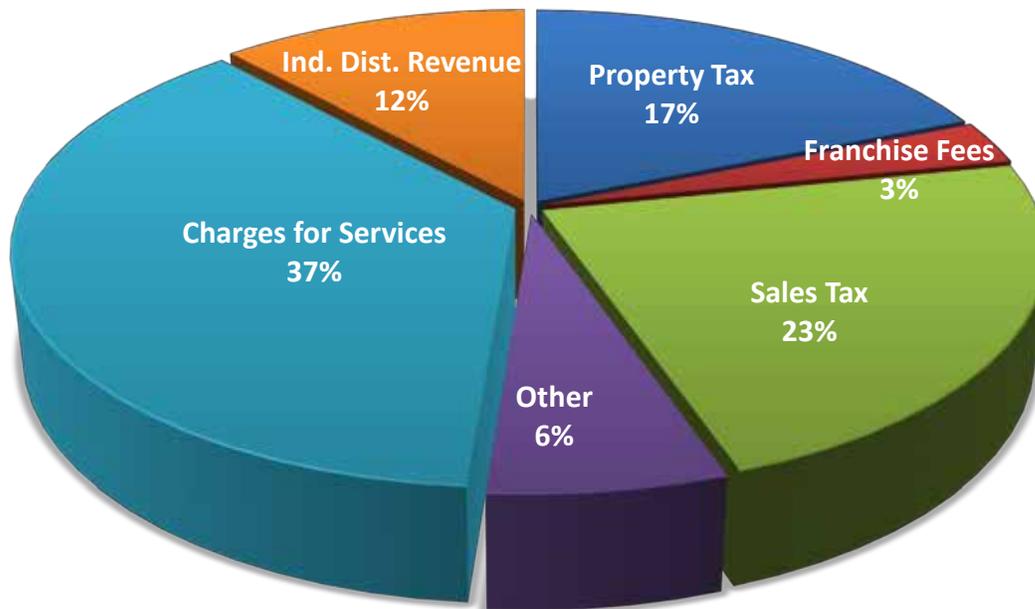
REVENUES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
GENERAL OPERATING FUND	\$ 24,173,051	24,572,427	25,655,353	25,900,372
OTHER GENERAL FUNDS	2,969,806	2,414,610	2,485,149	2,504,320
GEN DEBT SERV FUND	6,547,092	2,855,631	2,855,631	4,197,327
GENERAL PROJECT FUND	1,640,065	81,734	81,734	60,000
UTILITY OPERATING FUND	19,622,132	17,248,634	17,248,634	17,942,720
OTHER UTILITY FUNDS	3,313,515	2,801,217	2,783,563	2,113,170
ECONOMIC DEVELOPMENT FUND	3,985,094	4,331,214	4,331,214	4,380,000
GOLF COURSE FUNDS	2,629,582	2,798,865	2,798,865	2,485,752
SPECIAL REVENUE FUNDS	627,989	562,218	582,678	608,024
INTERFUND TRANSFERS	(9,854,774)	(8,807,847)	(7,476,135)	(6,419,240)
TOTAL ALL FUNDS REVENUE	\$ <u>55,653,552</u>	\$ <u>48,858,703</u>	\$ <u>51,346,686</u>	\$ <u>53,772,445</u>

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
GENERAL OPERATING FUND	\$ 24,671,652	\$ 25,862,427	\$ 25,003,275	\$ 25,900,372
OTHER GENERAL FUNDS	1,249,056	2,352,400	2,350,001	1,783,595
GEN DEBT SERV FUND	6,421,227	2,816,631	2,816,631	4,147,327
GENERAL PROJECT FUND	1,075,656	1,776,072	1,849,000	1,775,000
UTILITY OPERATING FUND	18,204,135	17,867,166	15,953,245	17,942,720
OTHER UTILITY FUNDS	2,840,357	3,296,470	3,374,248	4,001,740
ECONOMIC DEVELOPMENT FUND	3,467,219	5,020,060	4,956,560	3,560,435
GOLF COURSE FUNDS	2,427,205	2,453,058	2,474,603	2,145,773
SPECIAL REVENUE FUNDS	628,289	633,329	601,995	577,645
INTERFUND TRANSFERS	(9,854,774)	(8,807,847)	(7,476,135)	(6,419,240)
TOTAL ALL FUNDS EXPENDITURES	\$ <u>51,130,022</u>	\$ <u>53,269,766</u>	\$ <u>51,903,423</u>	\$ <u>55,415,367</u>

ALL FUNDS REVENUES BY CATEGORY

<i>REVENUES</i>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 ADOPTED
PROPERTY TAX	\$ 8,158,478	\$ 8,508,897	\$ 8,508,897	\$ 10,100,599
CITY SALES & USE TAX	11,739,782	12,278,200	12,220,500	12,348,000
MOTEL OCCUPANCY TAX	489,703	476,918	495,928	521,024
FRANCHISE FEES	1,497,229	1,530,645	1,530,645	1,595,645
INDUSTRIAL DISTRICT REVENUE	5,583,516	5,583,516	6,323,810	6,323,810
LICENSES & PERMITS	519,062	449,500	584,500	979,915
CHARGES FOR SERVICES	18,624,793	19,273,628	19,587,514	19,909,572
MUNICIPAL COURT FINES	482,232	479,000	437,750	431,000
INTERGOVERNMENTAL	71,528	57,000	100,000	100,000
INTEREST	426,700	199,430	1,064,439	890,250
MISCELLANEOUS	8,060,529	460,400	762,403	572,630
TOTAL REVENUES	\$ 55,653,552	\$ 49,297,134	\$ 51,616,386	\$ 53,772,445

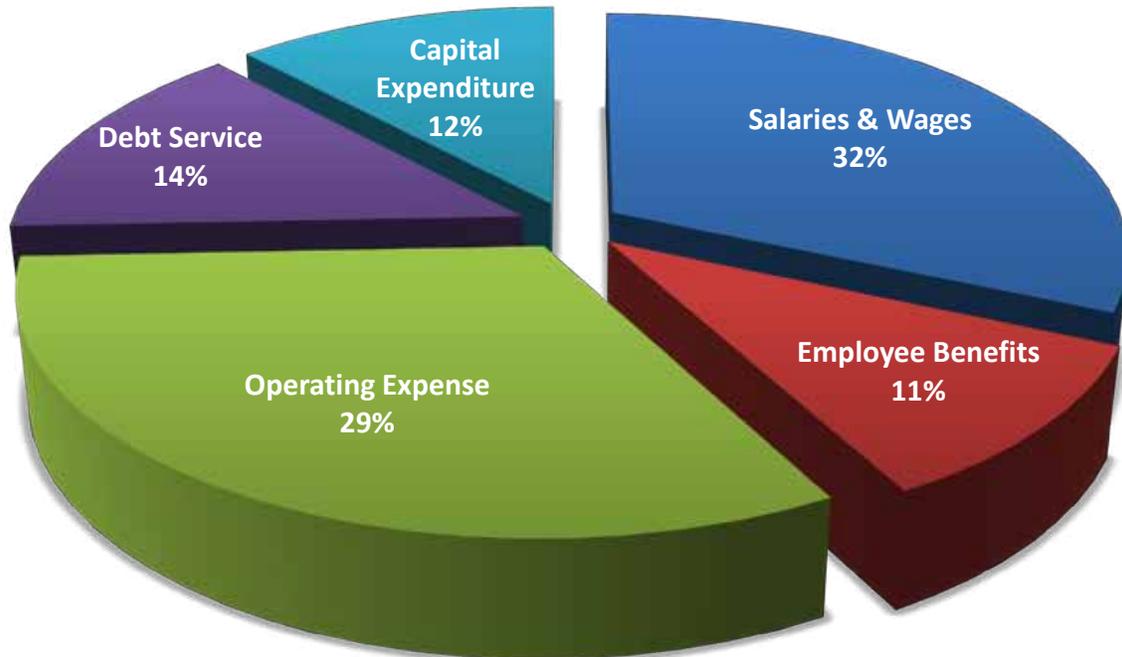
Adopted Revenues



ALL FUNDS EXPENDITURES BY CATEGORY

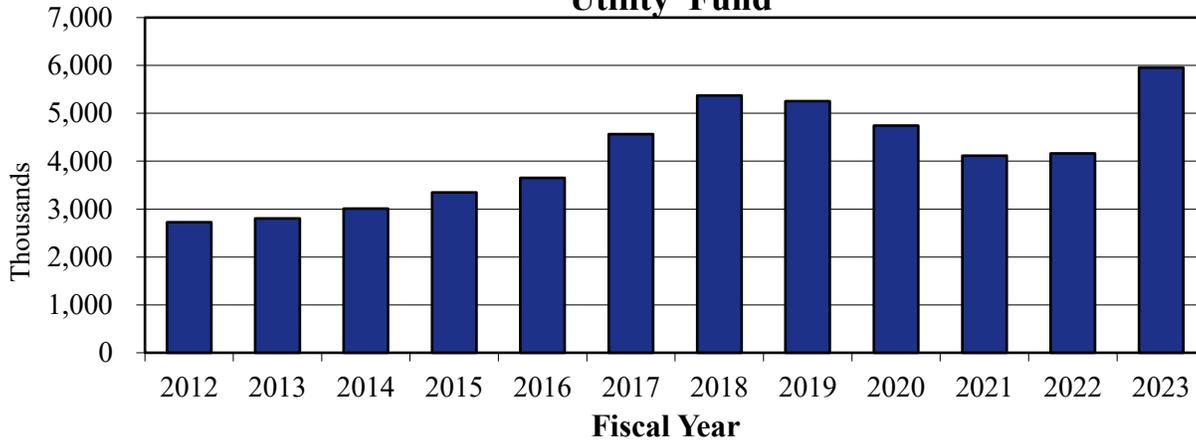
EXPENDITURES	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 ADOPTED
SALARIES & WAGES	\$ 14,637,628	\$ 16,323,091	\$ 15,946,736	\$ 17,512,117
EMPLOYEE BENEFITS	3,998,139	5,544,500	5,461,198	5,825,500
OPERATING EXPENSES	19,127,361	17,186,442	17,466,324	17,873,853
DEBT SERVICE	9,829,590	6,325,661	6,403,439	7,599,582
CAPITAL PROJECTS	3,338,029	5,653,572	5,589,526	5,032,920
EQUIPMENT PURCHASES	<u>1,279,275</u>	<u>2,236,500</u>	<u>2,186,200</u>	<u>1,571,395</u>
TOTAL EXPENDITURES	\$ <u>52,210,022</u>	\$ <u>53,269,766</u>	\$ <u>53,053,423</u>	\$ <u>55,415,367</u>

Adopted Expenditures



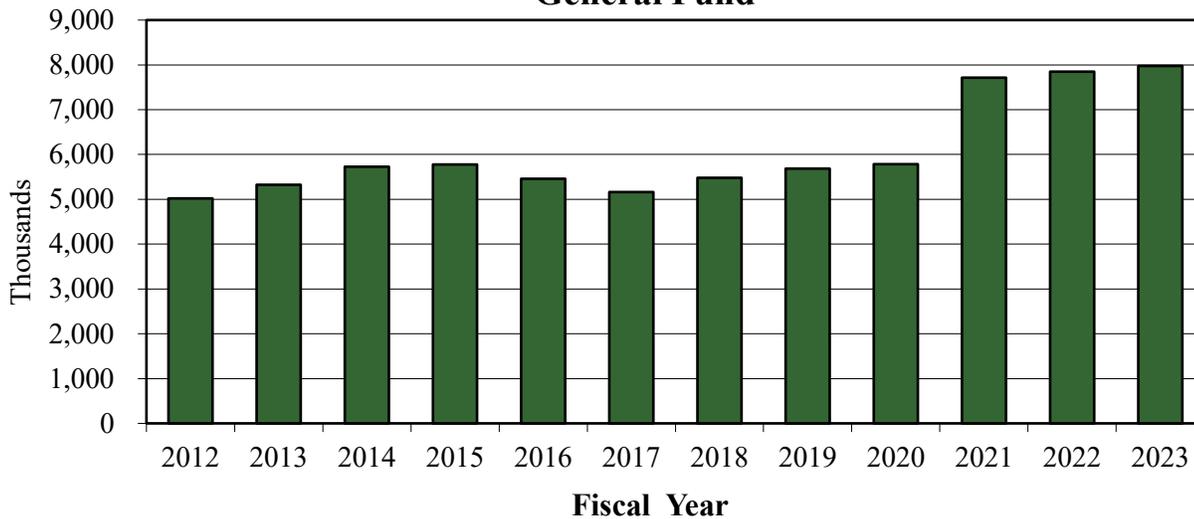
FUND BALANCE HISTORY & PROJECTIONS

**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 OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-21	\$ 7,711,765	687,877	3,738,700	8,642,130
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	1,200,000		1,400,000	
TO UTILITY PROJECTS	0			
REVENUES FISCAL YEAR 2021	22,968,413	6,547,092	251,400	2,588,895
EXPENDITURES FISCAL YEAR 2021	24,507,868	6,421,228	1,776,072	850,727
FUND BALANCE 9-30-22	\$ 7,372,310	\$ 813,741	\$ 3,614,028	\$ 10,380,298
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS				
TO UTILITY PROJECTS				
TO GOLF COURSE FUND				
TO GENERAL CONTINGENCY				0
FUND BALANCE AFTER CAPITAL TRANSFERS	7,372,310	813,741	3,614,028	10,380,298
FISCAL 2023 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,487,360
FROM UTILITY OPERATING	0	0	0	794,805
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	0	0	0	0
FROM UTILITY FUND	1,100,000	0	0	
FROM ECONOMIC DEVL. FUND	450,000	0	0	
ALL OTHER REVENUE	24,055,353	2,855,631	81,734	68,000
	25,605,353	2,855,631	81,734	2,350,165
FISCAL 2023 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	40,000	0	0	0
TO EQUIPMENT REPLACEMENT	1,487,360	0	0	0
ALL OTHER EXPENDITURES	23,475,915	2,816,631	1,849,000	2,186,200
	25,003,275	2,816,631	1,849,000	2,186,200
PROJECTED FUND BALANCE 9-30-23	7,974,388	852,741	1,846,762	10,544,263
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS		0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	7,974,388	852,741	1,846,762	10,544,263
2023 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,487,570
FROM UTILITY OPERATING	0	0	0	795,000
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	1,150,000	0	0	0
FROM ECONOMIC DEVL. FUND	450,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	24,300,372	4,197,327	60,000	70,000
	25,900,372	4,197,327	60,000	2,352,570
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	40,000	0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	1,487,570	0	0	0
ALL OTHER EXPENDITURES	24,372,802	4,147,327	1,775,000	1,571,395
	25,900,372	4,147,327	1,775,000	1,571,395
BUDGETED FUND BALANCE 9-30-24	\$ 7,974,388	\$ 902,741	\$ 131,762	\$ 11,325,438
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 6,475,093			
High 33% of Operating Budget	\$ 8,547,123			

UTILITY FUNDS BALANCE ANALYSIS

	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-21	\$ 4,910,038	2,174,314	4,255,022
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS			
FROM GENERAL FUND			
FUND BALANCE AFTER CAPITAL TRANSFERS	4,910,038		4,255,022
REVENUES INCLUDING TRANSFERS	17,375,965	1,655,958	1,820,579
EXPENDITURES INCLUDING TRANSFERS	16,427,776	1,646,520	1,252,750
FUND BALANCE 9-30-22	\$ 5,858,227	2,183,752	4,822,851
TRANSFERS TO CAPITAL			
GENERAL PROJECTS FUND	0	0	
UTILITY CAPITAL PROJECTS	(1,200,000)	0	1,200,000
FUND BALANCE AFTER CAPITAL TRANSFERS	4,658,227	2,183,752	6,022,851
2023 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,411,470	0
FROM GENERAL FUND			
ALL OTHER REVENUE	17,248,634	47,650	117,255
	17,248,634	1,459,120	117,255
2023 PROJECTED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND			
TO UTILITY DEBT SERVICE	1,411,470		
TO UTILITY CONTINGENCY	0		
TO UTILITY CAPITAL PROJECTS	100,000		
TO EQUIPMENT REPLACEMENT	794,805		
ALL OTHER EXPENDITURES	13,646,970	1,489,248	1,885,000
	15,953,245	1,489,248	1,885,000
PROJECTED FUND BALANCE 9-30-23	5,953,616	2,153,624	4,255,106
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS		0	
FUND BALANCE AFTER CAPITAL TRANSFERS	5,953,616	2,153,624	4,255,106
2023 BUDGETED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING		1,936,670	0
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	17,942,720	49,000	120,000
	17,942,720	1,985,670	120,000
2024 BUDGETED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND			
TO UTILITY DEBT SERVICE	1,936,670		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	795,000		
ALL OTHER EXPENDITURES	15,211,050	1,934,320	2,067,420
	17,942,720	1,934,320	2,067,420
BUDGETED FUND BALANCE 9-30-24	\$ 5,953,616	\$ 2,204,974	\$ 2,307,686
TARGET FUND BALANCE	RANGE	\$ 2,139,297	\$ 500,000
Low 25% of Operating Budget	\$ 4,485,680		
High 33% of Operating Budget	\$ 5,921,098		

OTHER FUNDS BALANCE ANALYSIS

	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
FUND BALANCE 9-30-22	\$ 4,022,033	\$ 89,299	\$ 100,278
PROJECTED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
ALL OTHER REVENUE	4,331,214	497,428	269,700
	4,331,214	497,428	269,700
PROJECTED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS FUND	0	60,000	0
TO GOLF COURSE DEBT SERVICE	382,500	0	0
TO GOLF COURSE OPERATING	500,000	0	0
TO GENERAL FUND	450,000	0	0
ALL OTHER EXPENDITURES	3,624,060	427,559	23,613
	4,956,560	487,559	23,613
FUND BALANCE 9-30-23	3,396,687	99,168	346,365
BUDGETED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
ALL OTHER REVENUE	4,380,000	522,774	2,000
	4,380,000	522,774	2,000
BUDGETED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS	0	60,000	0
TO GOLF COURSE DEBT SERVICE	0	0	0
TO GOLF COURSE OPERATING	500,000	0	0
TO GENERAL FUND	450,000	0	0
ALL OTHER EXPENDITURES	2,610,435	447,645	77,000
	3,560,435	507,645	77,000
BUDGETED FUND BALANCE 9-30-24	\$ 4,216,253	\$ 114,297	\$ 271,365

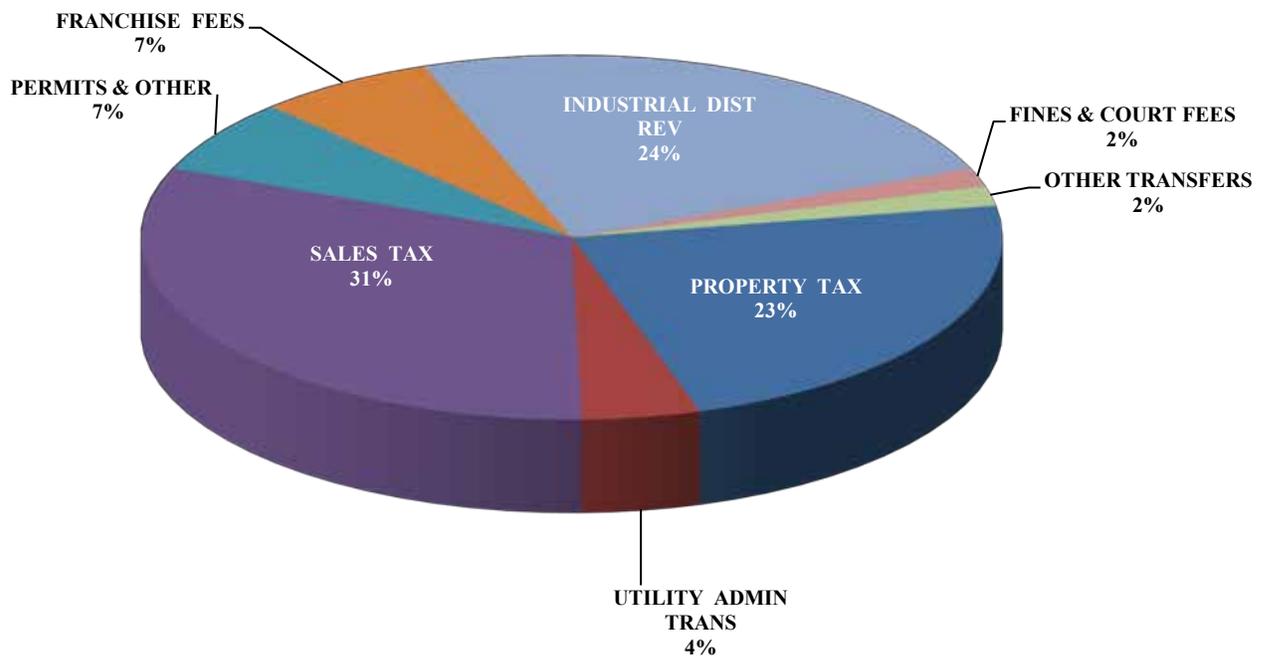
PERSONNEL SUMMARY BY DEPARTMENT

<i>GENERAL FUND</i>	2019-20 FT	2020-21 FT	2021-22 FT	2022-23 FT	2023-24 FT
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	1.50	1.50
POLICE	65.00	65.00	65.00	65.00	65.00
FIRE	2.00	2.00	2.00	2.00	2.00
ANIMAL CONTROL ¹	3.00	3.00	3.00	6.50	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	16.50	16.50	16.50	16.50	16.50
GARAGE	9.50	9.00	9.00	9.00	9.00
LIBRARY	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00
TOTAL GENERAL FUND	176.66	176.16	176.16	180.16	180.16
<i>UTILITY FUND</i>	2019-20 FT	2020-21 FT	2021-22 FT	2022-23 FT	2023-24 FT
UTILITY ADMINISTRATION	8.00	9.00	8.00	8.00	8.00
WATER PRODUCTION	12.00	11.00	11.00	11.00	11.00
WASTEWATER COLLECTION	20.50	20.50	20.50	20.50	20.50
SANITATION	25.34	25.34	27.34	27.34	27.34
TOTAL UTILITY FUND	65.84	65.84	66.84	66.84	66.84
TOTAL ALL FUNDS COMBINED	242.50	242.00	243.00	247.00	247.00

¹ - Includes 2.5 unfunded FT for 2023-24

GENERAL FUND REVENUES BY CATEGORY

<i>REVENUE</i>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 ADOPTED
Property Tax	\$ 5,384,188	\$ 5,700,766	\$ 5,700,766	\$ 5,953,272
Sales Tax	7,771,049	8,175,000	8,083,000	8,168,000
Other Taxes	274,089	160,000	153,600	153,600
Franchise Fees	1,497,229	1,730,645	1,730,645	1,730,645
Industrial District Revenue	5,583,516	5,583,516	6,323,810	6,323,810
Licenses and Permits	409,046	339,500	370,688	311,930
Civic Center / Jasmine Hall Fees	289,583	252,000	278,115	283,115
Recreation Fees	603,211	608,500	623,800	635,800
Fines and Court Fees	502,429	460,000	410,000	431,000
Intergovernmental	5,408	54,000	95,000	95,000
Grants	0	3,500	12,000	3,500
Utility Administrative Fee	1,100,000	1,100,000	1,100,000	1,150,000
Interest and Other	241,987	5,000	273,929	210,700
Transfer from Econ. Devl. Fund	400,000	400,000	450,000	450,000
Total General Fund	\$ 24,061,735	\$ 24,572,427	\$ 25,605,353	\$ 25,900,372



GENERAL FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED	2023-2024 ADOPTED
SALARIES & WAGES	\$ 10,733,865	\$ 12,482,723	\$ 12,707,600	\$ 12,764,000
EMPLOYEE BENEFITS	3,411,327	3,642,700	4,366,500	4,378,800
OPERATING EXPENSES	6,851,222	6,827,979	6,355,289	7,132,002
CAPITAL OUTLAY	170,600	69,700	46,526	98,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	2,110,854	1,487,325	1,487,360	1,487,570
SPECIAL EVENTS FUND	30,000	40,000	40,000	40,000
<i>Total General Fund</i>	\$ 23,307,868	\$ 24,550,427	\$ 25,003,275	\$ 25,900,372

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2020-2021	FISCAL 2021-2022	FISCAL 2022-2023	FISCAL 2023-2024
SERVICE / MAINTENANCE	44.00	44.00	44.50	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	46.50	46.50
PROFESSIONAL	11.00	11.00	11.00	11.00
MANAGEMENT / SUPERVISION	27.16	27.16	27.16	27.16
TOTAL FT EMPLOYEES	176.16	176.16	180.16	180.16
SPECIAL AGREEMENT	2.00	2.00	2.00	2.00
TEMPORARY / SEASONAL	23.34	20.41	21.91	21.91
<i>Total General Fund Personnel</i>	201.50	198.57	204.07	204.07

UTILITY FUNDS REVENUES BY CATEGORY

<i>REVENUE</i>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 ADOPTED
Plumbing Permits	\$ 27,395	\$ 20,000	\$ 28,000	\$ 28,000
Tap Fees	16,275	13,000	30,000	16,000
Administrative Fees	227,152	200,000	225,000	225,000
Water Fees (net of Sr,discount)	5,458,865	5,506,517	5,688,517	5,792,000
Sewer Fees	5,506,181	5,611,579	5,761,597	5,895,000
Sanitation Fees	4,622,153	5,242,420	5,319,120	5,654,320
Miscellaneous	3,737,679	70,400	46,400	146,400
Interest	26,432	3,250	150,000	186,000
<i>Total Utility Revenue</i>	\$ 19,622,132	\$ 16,667,166	\$ 17,248,634	\$ 17,942,720



UTILITY FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED	2023-2024 ADOPTED
SALARIES & WAGES	\$ 2,919,656	\$ 3,395,000	3,362,698	\$ 3,687,800
EMPLOYEE BENEFITS	634,335	1,355,000	1,145,777	1,426,700
OPERATING EXPENSES	10,642,389	8,324,144	6,838,495	8,946,550
CAPITAL OUTLAY	0	100,000	100,000	0
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	300,000	300,000	300,000	300,000
ADMIN FEE - WATER W/WATER	600,000	600,000	600,000	650,000
FRANCHISE FEE	200,000	200,000	200,000	200,000
EQUIPMENT REPLACEMENT	687,755	794,805	794,805	795,000
UTILITY PROJECTS	720,000	1,200,000	1,200,000	0
UTILITY DEBT SERVICE	1,500,000	1,598,217	1,411,470	1,936,670
<i>Total Utility Fund</i>	\$ 18,204,135	\$ 17,867,166	\$ 15,953,245	\$ 17,942,720

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2020-2021	FISCAL 2021-2022	FISCAL 2022-2023	FISCAL 2023-2024
SERVICE / MAINTENANCE	43.00	44.00	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
<i>Total Utility Fund Personnel</i>	65.84	66.84	66.84	66.84



MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES

PROPERTY TAX

	<u>FY 2023-24</u>
General Fund Budget	\$ 5,953,272
Debt Service Fund Budget	<u>4,147,327</u>
Total Property Taxes	<u>\$10,100,599</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 2023-24.

	Ad Valorem Tax Revenues					
Fiscal Year	2019	2020	2021	2022	2023 Proj.	2024 Budget
General Fund	\$5,208,352	\$5,401,992	\$5,465,293	\$5,384,187	\$5,700,766	\$5,953,272
Debt Service Fund	<u>2,446,243</u>	<u>2,766,535</u>	<u>2,730,992</u>	<u>2,739,215</u>	<u>2,808,131</u>	<u>4,147,327</u>
Total	<u>\$7,654,595</u>	<u>\$8,168,527</u>	<u>\$8,196,285</u>	<u>\$8,123,402</u>	<u>\$8,508,897</u>	<u>\$10,100,599</u>

MAJOR REVENUE SOURCES

SALES TAX

	<u>FY 2023-24</u>
General Fund Budget	\$ 8,168,000
Economic Development Fund Budget	<u>4,180,000</u>
Total Sales Tax Revenue	<u>\$12,348,000</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 \$192,000 in fiscal year 2023-24.

	Sales Tax Revenues					
Fiscal Year	2019	2020	2021	2022	2023 Proj.	2024 Budget
General Fund	\$6,833,831	\$6,797,225	\$7,491,964	\$7,771,049	\$8,083,000	\$8,168,000
Econ. Devlp Fund	3,451,000	3,398,613	3,745,982	3,968,733	4,137,500	4,180,000
Total	<u>\$10,284,831</u>	<u>\$10,195,838</u>	<u>\$11,237,946</u>	<u>\$11,739,782</u>	<u>\$12,220,500</u>	<u>\$12,348,000</u>

MAJOR REVENUE SOURCES

FRANCHISE FEES

	<u>FY 2023-24</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 2023-24</u>
General Fund Budget	\$ 6,323,810

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

The industrial district contract was renegotiated in December, 2011, and ends **December, 2026**. Starting in fiscal year 2013-2014, the payments were calculated in accordance with the application of a percentage

MAJOR REVENUE SOURCES

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 2023-24

General Fund Budget \$1,400,000

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 2023-24

General Fund Budget \$ 431,000

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

RECREATION FEES

FY 2023-24

General Fund Budget \$ 635,800

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 2023-24

General Fund Budget \$ 283,115

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

LICENSES & PERMITS

FY 2023-24

General Fund Budget \$ 526,500

Utility Fund Budget 28,000

Total Permits \$ 554,500

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.

WATER FEES

FY 2023-24

Utility Fund Budget \$ 5,905,000

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.

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.

MAJOR REVENUE SOURCES

SEWER FEES

FY 2023-24

Utility Fund Budget \$ 5,895,000

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 2023-24

Utility Fund Budget \$ 5,393,900

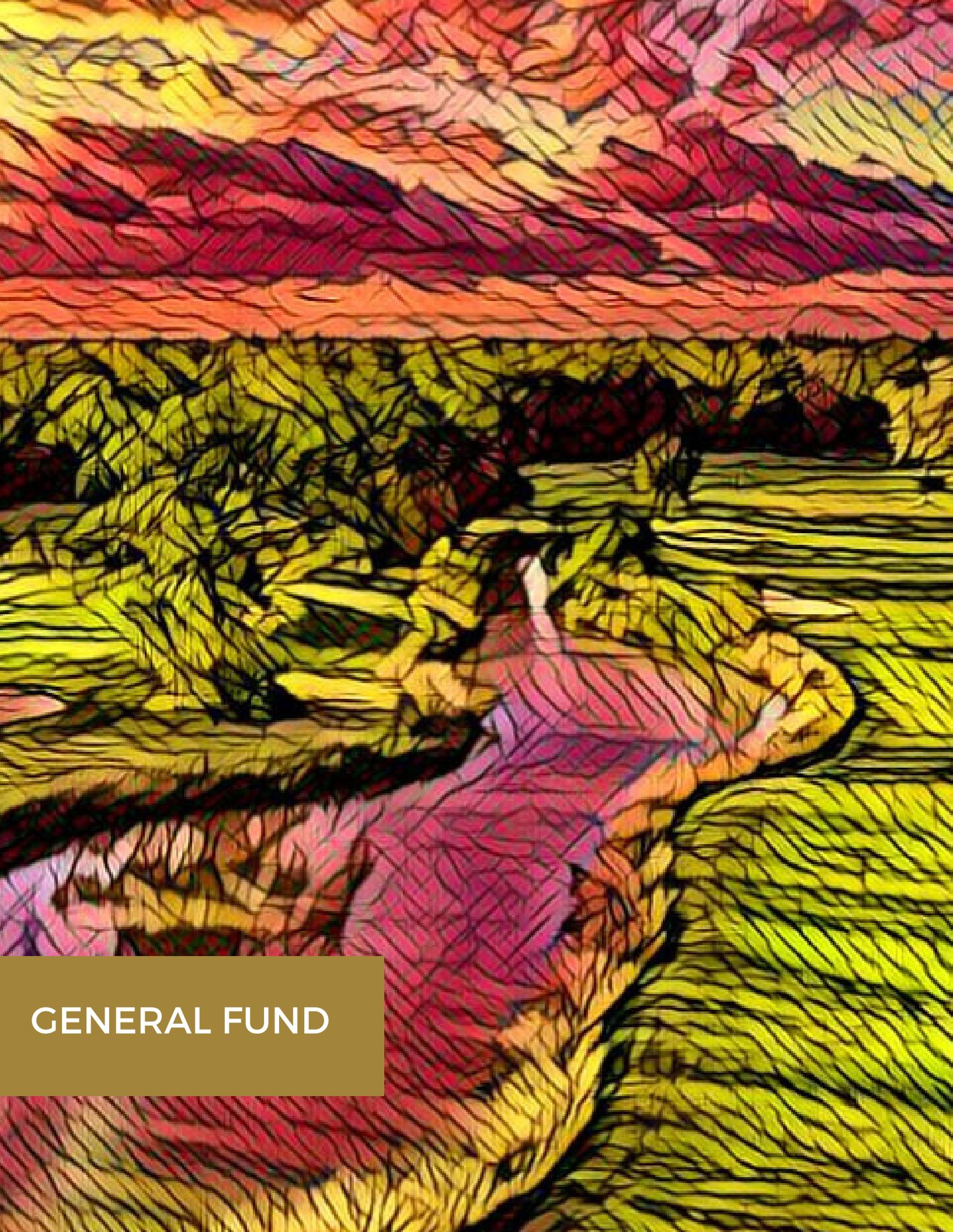
These fees are set based on covering the cost of providing residential customers twice weekly garbage collection, once weekly co-mingled recyclable collection, and twice monthly heavy trash collection. Heavy trash collection includes appliances and furniture.

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/Recycling	\$26.00 per month
Apartment Garbage/Trash/Recycling	\$26.00 per unit per month

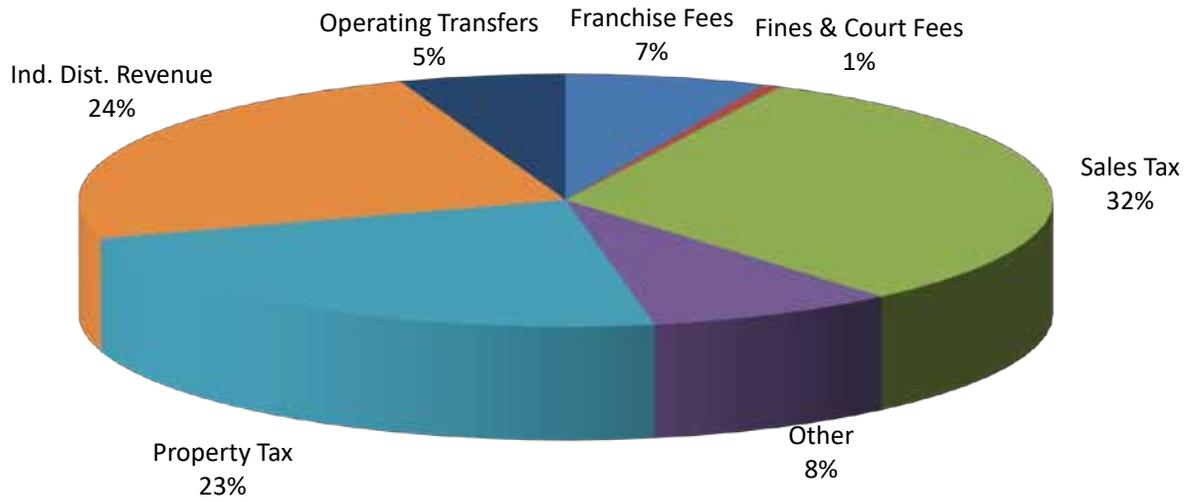
This page is intentionally left blank



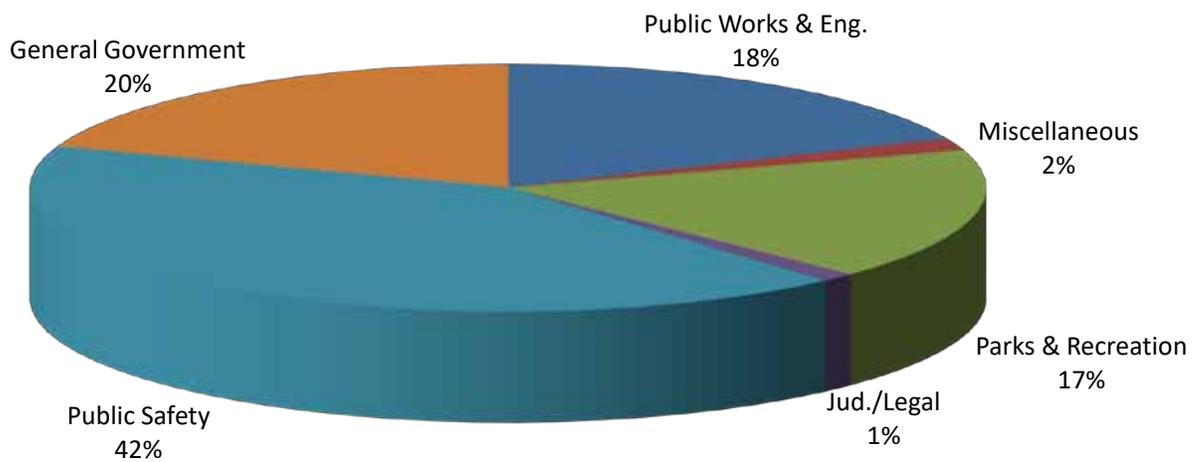
GENERAL FUND

GENERAL FUND REVENUES VS EXPENDITURES

FY 2023-24 Revenues



FY 2023-24 Expenditures



GENERAL FUND BUDGET SUMMARY

<i>Revenues</i>	2021-22	2022-23	2022-23	2023-24
	Actual	Budget	Estimated	Adopted
Property Tax	\$5,384,187	\$5,700,766	\$5,700,766	\$5,953,272
Sales Tax	7,771,049	8,175,000	8,083,000	8,168,000
Other Taxes	164,072	160,000	153,600	153,600
Franchise Fees	1,697,229	1,730,645	1,730,645	1,730,645
Industrial District	5,583,516	5,583,516	6,323,810	6,323,810
Charges for Services	892,790	860,500	901,915	935,915
Licenses & Permits	519,062	429,500	526,500	546,500
Fines & Court Fees	482,232	479,000	437,750	431,000
Intergovernmental	71,528	57,000	100,000	100,000
Miscellaneous	161,204	26,000	98,479	29,500
Interest	144,859	5,000	125,000	125,000
Grants	1,323	15,500	73,888	3,130
Operating Transfers	1,300,000	1,350,000	1,350,000	1,400,000
<i>Total Resources</i>	\$24,173,051	\$24,572,427	\$25,605,353	\$25,900,372

<i>Expenditures</i>	2021-22	2022-23	2022-23	2023-24
	Actual	Budget	Estimated	Adopted
General Government Services				
Non-Departmental	\$2,589,482	\$1,510,000	\$1,483,750	\$209,500
Administration	1,848,079	1,846,718	1,833,852	1,895,900
Elections	13,170	15,500	15,000	15,500
Civic Center	644,888	700,938	737,058	759,750
Legal Services	266,031	294,760	294,945	304,225
Financial Services				
Finance	1,406,889	1,453,385	1,471,663	1,657,250
Municipal Court	460,102	499,960	512,222	535,700
Public Safety Services				
Police	6,898,263	7,548,662	7,139,369	7,955,370
Humane	452,042	795,676	632,846	659,000
Fire	1,352,097	1,527,229	1,522,252	1,582,010
Emergency Medical Services	679,110	664,860	631,085	655,110
Engineering Services	620,006	670,141	649,689	707,170
Public Works Services				
Street	759,052	1,101,168	929,502	1,166,582
Drainage	704,961	1,035,541	925,463	1,153,850
Code Enforcement/Inspections	649,420	727,177	718,769	750,000
Garage	832,570	927,624	939,559	1,015,550
Parks and Recreation Services				
Parks	1,557,971	1,671,784	1,666,851	1,760,200
Recreation	2,467,829	2,524,374	2,524,091	2,714,195
Miscellaneous Services				
KLJB	29,111	50,000	47,900	47,900
Library	166,031	166,616	179,400	184,410
Museum	68,342	77,314	85,860	102,200
Youth Advisory	455	16,000	9,500	16,000
Senior Advisory	40,751	37,000	52,649	53,000
<i>Total Expenditures</i>	\$24,506,652	\$25,862,427	\$25,003,275	\$25,900,372

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Property Tax				
Ad Valorem Taxes	\$5,999,291	\$6,325,766	\$6,325,766	\$6,578,272
Dow 380 Agreement	(590,309)	(600,000)	(600,000)	(600,000)
HEB 380 Agreement	(24,795)	(25,000)	(25,000)	(25,000)
Subtotal	5,384,187	5,700,766	5,700,766	5,953,272
Sales Tax				
City Sales & Use Tax	7,937,466	8,340,000	8,275,000	8,360,000
Mall 380 Agreement	(38,469)	(50,000)	(64,000)	(64,000)
HEB 380 Sales Tax Agreement	(127,948)	(115,000)	(128,000)	(128,000)
Subtotal	7,771,049	8,175,000	8,083,000	8,168,000
Other Taxes				
Alcohol Beverage Taxes	146,001	140,000	140,000	140,000
Criminal Justice Tax	18,071	20,000	13,600	13,600
Subtotal	164,072	160,000	153,600	153,600
Franchise Fees				
Electric	1,070,709	1,101,845	1,101,845	1,101,845
Natural Gas	116,655	98,800	98,800	98,800
Telecommunications	40,179	50,000	50,000	50,000
Cable	269,686	280,000	280,000	280,000
Solid Waste	200,000	200,000	200,000	200,000
Subtotal	1,697,229	1,730,645	1,730,645	1,730,645
Industrial District	5,583,516	5,583,516	6,323,810	6,323,810
Charges for Services				
Recreation Center	384,124	424,000	413,800	440,800
Outdoor Pool	6,603	4,500	5,000	5,000
Youth Athletics	45,740	35,000	40,000	40,000
Youth Programs	8,278	5,000	5,000	5,000
Adult Programs	40,999	25,000	32,000	32,000
Aquatics Programs	51,829	38,000	50,000	50,000
Park Rentals	33,671	35,000	40,000	40,000
Facility Rentals	9,774	12,000	10,000	12,000
Special Events	22,192	30,000	28,000	28,000
Civic Center Rentals	266,278	222,000	258,115	258,115
Jasmine Hall Rentals	23,302	30,000	20,000	25,000
Subtotal	892,790	860,500	901,915	935,915
Licenses & Permits				
Alcohol Beverage License	5,388	4,000	4,000	4,000
Donation Box License	400	400	400	400
Wrecker License	2,200	2,300	2,300	2,300

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Licenses & Permits (Cont.)				
Health Inspections	54,798	50,000	55,000	55,000
Apartment Inspection Fee	110,017	90,000	95,000	95,000
Alarm Fees	56,124	57,000	60,000	60,000
Building Permits	197,217	160,000	200,000	200,000
Electrical Permits	31,770	25,000	30,000	30,000
Plan Check Fee	74,477	50,000	90,000	90,000
Peddler Permit	1,675	1,000	1,000	1,000
Storm Water Permit	1,125	1,000	5,000	5,000
Sign Permits	3,630	3,000	3,000	3,000
Reinspection Fees	1,125	800	800	800
Credit Card Fees	-20,884	-15,000	-20,000	0
Subtotal	519,062	429,500	526,500	546,500
Fines & Court Fees				
Municipal Court Fines	417,608	450,000	400,000	400,000
Court Fees	17,022	19,000	16,000	16,000
Other Fees & Fines	47,602	10,000	21,750	15,000
Subtotal	482,232	479,000	437,750	431,000
Intergovernmental				
Richwood Dispatching	71,528	57,000	100,000	100,000
Subtotal	71,528	57,000	100,000	100,000
Miscellaneous	161,204	26,000	98,479	29,500
Interest	144,859	5,000	125,000	125,000
Grants				
Department of Justice Grants	-4,085	0	3,100	0
Hurricane Laura	2,285	0	0	0
Winter Storm Uri	0	0	1,648	0
LEOSE - Training	3,123	3,500	3,140	3,130
Gulf Coast Workforce	0	0	54,000	0
SUGA Grant	0	12,000	12,000	0
Subtotal	1,323	15,500	73,888	3,130
Operating Transfers				
From Economic Development	400,000	450,000	450,000	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	650,000
Subtotal	1,300,000	1,350,000	1,350,000	1,400,000
	\$24,173,051	\$24,572,427	\$25,605,353	\$25,900,372

ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2022 as of 4-30-2022	\$ 3,263,531,164
Gain (Loss) in Value	<u>14,078,939</u>
Adjusted Assessed Valuation for 2023	3,277,610,103
Tax Rate Per \$100 Valuation	0.327173
Revenue from fiscal year 2023 Tax Roll	10,723,455
Estimated Collections	<u>100.02%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>10,725,599</u></u>

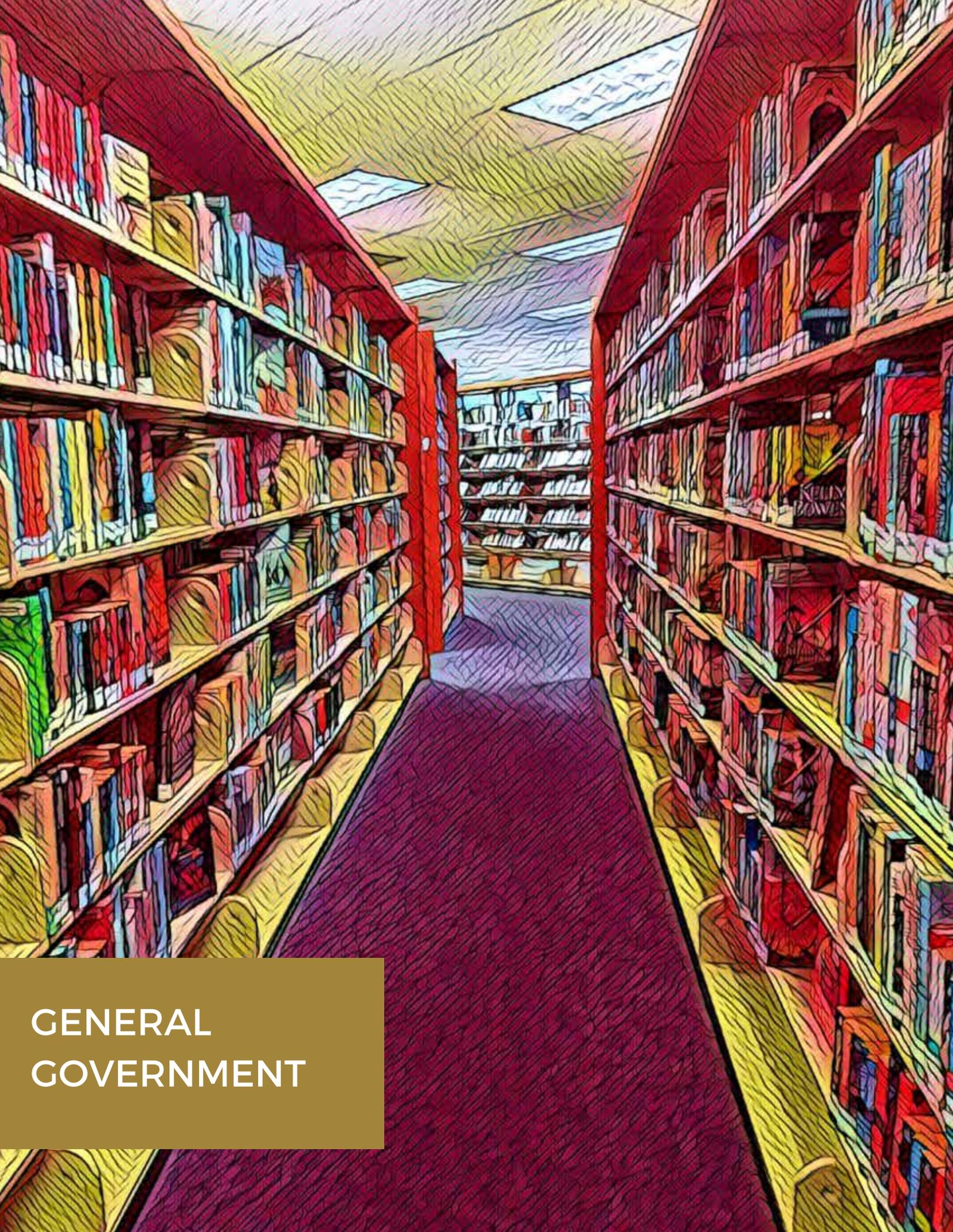
SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,691,433	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	8,229,535	94.078%
2022	* 2,852,240,084	0.3231	9,215,588	8,755,588	95.008%

* Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED AMOUNT	%
	2022 -2023	2023 -24	2023 -24	
General Fund	0.223572	0.200663	\$6,578,272	61.33%
General Debt Service Fund	0.099549	0.126510	4,147,327	38.67%
TOTAL	\$0.323121	0.327173	\$10,725,599	100.00%



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.

Expenditure Summary				
Summary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$2,589,482	\$1,510,000	\$1,483,750	\$209,500
Operating Costs	859,482	170,000	143,750	169,500
Storm Recovery	500,000	0	0	0
Transfer to CIP	1,200,000	1,300,000	1,300,000	0
Transfer to Special Events	30,000	40,000	40,000	40,000



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 2022-23 Accomplishments

- Initiated the first phase of 2021 Bond Projects;
- Launched a redesigned City of Lake Jackson website featuring easier navigation and search functions;
- Initiated compensation study with a 3-year plan.

FY 2023-24 Goals

- Implement City Council Goals and Objectives;
- Evaluate all city fees to cover the cost of providing services;
- Identify ways of more effectively educating and communicating the Adopted Budget to citizens;
- Expand the use of multimedia technologies in communication and engagement platform;
- Implement 3% salary adjustments for all personnel.

Expenditure Summary

Summary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$1,848,079	\$1,846,718	\$1,833,852	\$1,895,900
Salaries & Wages	1,106,519	1,140,100	1,145,605	1,188,200
Employee Benefits	312,520	347,100	333,215	354,600
Operating Expenses	398,830	340,418	335,932	334,000
Operating Transfers	30,210	19,100	19,100	19,100

Performance Measures

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Target
Visits (www.lakejackson-tx.gov)		300,000		
Receive GFOA Annual Budget Award	30th Year	31st Year	31st Year	32nd 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.

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$13,170	\$15,500	\$15,000	\$15,500
Operating Expenses	13,170	15,500	15,000	15,500

Performance Measures				
Primary	2021-2022 Actual	2022-2023 Estimate	2022-2023 Target	2023-2024 Target
Number of Registered Voters	18,300	18,109	17,500	18,300
Voter Turn Out (May Election)	1,733	1,821	1,669	1,800
Number of Elections Held	1	1	1	1



LEGAL

LEGAL - 1700

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 2022-23 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;
- Attended two in-person conferences.

FY 2023-24 Goals

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

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$266,031	\$294,760	\$294,945	\$304,225
Salaries & Wages	210,952	225,400	228,611	240,300
Employee Benefits	40,194	43,100	43,412	45,900
Operating Expenses	14,885	26,260	22,922	18,025



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 2022-23 Accomplishments

- Received Certificate of Excellence in Financial Reporting for the 2022 annual report;
- Provided documentation and support for Cares Act Grant funding;
- Hired a well-qualified individual for the vacant Accountant I and II and Controller positions;
- 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.

FY 2023-24 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;
- Implement major network upgrades;
- Install server virtualization hardware with added redundancy for disaster recovery and add network equipment 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, and 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	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$1,406,889	\$1,453,385	\$1,471,663	\$1,657,250
Salaries & Wages	795,550	803,400	810,901	916,300
Employee Benefits	238,849	266,100	251,477	308,600
Operating Expenses	313,745	325,140	350,540	373,550
Operating Transfers	58,745	58,745	58,745	58,800

Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 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	Aa1	Aa1	Aa1
Moody's Revenue Bond Rating	Aa2	Aa1	Aa2	Aa1
Monthly Reports Distributed Within 15 Days of End of Month	67%	100%%		100%
Obtain Certificate in Excellence in Financial Reporting	29th Year	30th Year	30th Year	31st 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 2022-23 Accomplishments

- Cases issued in 2008, 2009, and 2010 have been purged out of Naviline and Questys, as long they have been closed for 5 years or more;
- We are waiting for AVI/SPL to return to replace and/or update court equipment including the video system, projector, defense and prosecution table wiring.

FY 2023-24 Goals

- Continue to purge cases in the Naviline Case Management and Questys Records Management systems 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	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$460,102	\$499,960	\$512,222	\$535,700
Salaries & Wages	285,095	300,500	309,496	323,500
Employee Benefits	77,184	87,600	83,651	93,100
Operating Expenses	73,863	89,595	96,775	96,800
Operating Transfers	23,960	22,265	22,300	22,300

Performance Measures

Primary	2021-2022 Actual	2022-2023 Estimate	2022-2023 Target	2023-2024 Target
New Cases Filed	3,773	2,658	4,125	2,660
Failure to Appear Charges Filed	638	385	550	385
Convicted Dispositions: No Court Appearance	1,126	768	1,250	770
Convicted Dispositions: Court Appearance	1,034	887	1,110	890
Warrants Issued	2,853	2,006	2,640	2,010
Amount Collected by Collection Agency	348,879	277,354	370,000	277,355

This page is intentionally left blank

POLICE DEPARTMENT



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 2022-23 Accomplishments

- Flock system is in place and has been invaluable in many cases;
- Narcotics investigated 45 cases in the first half of the year;
- The new Enterprise system is about 50% complete and moving forward;
- Training room model is about 50% complete with a projected completion date of July 2023;
- New, improved body armor purchase;
- AvTech radio console upgrade completed.

FY 2023-24 Goals

- Complete Chapter 1 and 2 of Texas Police Chief's Association Accreditation;
- Find outside source for complete policy review;
- Host at least 12 TCOLE training courses to include outside agencies in the next year;
- Develop and initiate monthly, briefing spot trainings over relevant topics;
- Research police facilities to aid in planning for a new police building;
- Expand recruiting practices past our local academy and limited website use.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$6,898,263	\$7,548,662	\$7,139,369	\$7,955,370
Salaries & Wages	4,290,076	4,656,900	4,477,956	5,001,200
Employee Benefits	1,374,296	1,592,100	1,421,329	1,681,700
Operating Expenses	845,726	926,442	866,864	899,250
Operating Transfers	388,165	373,220	373,220	373,220

Performance Measures

Measure	2021-22 Actual	2022-23 Target	2022-23 Estimate	2023-24 Target
Average Response Time to Priority P Calls (minutes)	05:00	04:55	05:00	04:55
Unit Reaction Time to Priority P Calls (minutes)	04:05	04:20	04:10	04:10
Total Traffic Contacts	14,967	16,000	16,000	15,000
Percentage of Burglary Cases Solved	45%	40%	45%	40%
Conduct Narcotics Enforcement Focusing in Lake Jackson	56	45	45	50
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 2022-23 Accomplishments

- Hired 3rd Animal Control Officer and Lieutenant;
- Purchased and applied trailer decals;
- The board is established and procedures for the facility are pending;
- Lieutenant position is established and functional;
- Created field training program for animal control officers;
- Repairs made to trailers interior lighting and water heater.

FY 2023-24 Goals

- Change vehicle marking from Humane to Animal Control;
- Develop and implement policies and procedures pertaining to Animal Control
- Have all members of the Animal Control division attend a Chemical Capture training course;
- Have Animal Control Officers attend a Field Training Officer training course;
- Increase public knowledge and awareness to assure their pet's safety in the event of a natural disaster through public events and social media.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$452,042	\$795,676	\$632,846	\$659,000
Salaries & Wages	106,286	350,023	234,710	232,000
Employee Benefits	37,988	129,500	84,111	90,700
Operating Expenses	285,868	294,253	292,125	314,400
Operating Transfers	21,900	21,900	21,900	21,900

Performance Measures

Primary	2021-22 Actual	2022-23 Target	2022-23 Estimated	2023-24 Target
Total Animals Collected	430	600	450	450
Animal Bites Reported	57	50	100	100
Citations & Warnings Issued	147	120	130	130
Average Animal Intake Time (Minutes)	30	30	30	30

FIRE - 2300

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 (35) volunteers.

FY 2022-23 Accomplishments

- Completed 486 fire and life safety inspections and 60 fire safety education classes;
- Present the "After the Fire" presentation to all graduating seniors in the Brasozport Independent School District (BISD);
- Conducted 15 fire investigations with 63 administrative reviews;
- Conducted 28 firestop extinguishing device installations for individuals in need and churches to enhance residential fire safety protocols;
- As of March 31, 2023, LJVFD is on pace to respond to approximately 524 emergency calls and to have an average response time of 4 minutes 43 seconds.

FY 2023-24 Goals

- Partner with the Lake Jackson Fire Department, Lake Jackson EMS and BISD to present the "After the Fire" presentation to all graduating seniors in BISD;
- 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 200 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	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$1,352,097	\$1,527,229	\$1,522,252	\$1,582,010
Salaries & Wages	175,989	181,700	179,939	189,500
Employee Benefits	119,156	128,200	123,828	131,100
Operating Expenses	503,672	656,099	657,255	700,110
Operating Transfers	553,280	561,230	561,230	561,300

Performance Measures

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 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

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 2022-23 Accomplishments

- Successfully recruited and onboarded a new emergency medicine physician to the department expanding our medical direction and enabling us to provide higher-quality clinical care;
- Delivered comprehensive CPR and first aid training seminars throughout the community increasing the likelihood of bystander CPR in out-of-hospital cardiac arrests and bleeding control in emergency situations;
- Maintained two mobile intensive care units staffed by highly-trained paramedics year-round contributing to the elevated delivery of emergency healthcare.

FY 2023-24 Goals

- Develop and implement monthly American Heart Association basic and advanced life support certification courses for laypersons and healthcare personnel city-wide to further improve community education;
- Achieve an average ambulance response time of fewer than 6 minutes for all emergency calls, exceeding industry standards and providing our community with rapid and efficient medical care in critical situations;
- Incorporate cost-saving measures such as optimizing vehicle maintenance schedules, reducing overtime expenses, and streamlining supply ordering to maintain fiscal conservation.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$679,110	\$664,860	\$631,085	\$655,110
Operating Expenses	451,030	534,885	501,110	525,110
Operating Transfers	228,080	129,975	129,975	130,000

Performance Measures

Primary	2021-22 Actual	2022-23 Target	2022-23 Estimated	2023-24 Target
Number of Ambulance Calls	5,037	5,100	4,907	5,100
Average Chute Time (Minutes)	00:56	01:10	00:58	01:00
Average Response Time (Minutes)	05:24	05:35	05:25	05:35
At Patient to 12-Lead ECG Time (Minutes)	04:52	05:30	05:15	05:25
Patient Transport Refusal %	13%	14%	13%	14%
Number of Public Education Outreach & Special Events	46	40	50	40
Percentage of Billings Collected	38%	39%	37%	39%

This page is intentionally left blank



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 2022-23 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;
- 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;

FY 2023-24 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 \$1.5 million panel replacement project;
- Assist on the water system chlorination mixer projects.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$620,006	\$670,141	\$649,689	\$707,170
Salaries & Wages	422,100	440,100	421,954	467,600
Employee Benefits	112,163	122,700	112,933	130,400
Operating Expenses	67,158	88,271	95,732	90,070
Operating Transfers	18,585	19,070	19,070	19,100

Performance Measures

Primary	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Target
City Projects Completed by Estimated Date	8	18	8 of 9	10
City Projects Completed within 10% of Bid Est	8	18	8 of 9	10
Number of res/apt projects reviewed and facilitated	9	3	4	3
Number of commercial project reviewed and facilitated	15	4	14	10
Number of public works projects reviewed and facilitated	4	13	16	15



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 2022-23 Accomplishments

- Addressed labor shortage with fully staffed operations;
- Replaced 12 POD sensors at 3 intersections;
- Installed speed humps at the Recreation Center, Any Way, and Bougainvillea Street;
- Replaced pedestrian system at the intersection on Oak;
- Repaired/replaced traffic loop system at OCD/That Way, Lake Road/Oak Drive, and Oyster Creek Drive/Willow/Sycamore;
- Oversaw installation of 2,936 LF of joint sealing;
- Oversaw installation of thermal plastic street/traffic markings throughout the City;
- Provided CDL Driver Training for various divisions to enable laborers to obtain their CDL License;
- Assisted with various special events, including Festival of Lights and Turkey Trot.

FY 2023-24 Goals

- Address the qualified labor shortage;
- Oversee the Thermal Street & Panel Replacement programs;
- Oversee the Street Joint Maintenance program;
- Hire an assistant to the Traffic Technician.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$759,052	\$1,101,168	\$929,502	\$1,166,582
Salaries & Wages	243,347	308,500	272,019	326,400
Employee Benefits	92,067	129,900	97,694	137,600
Operating Expenses	376,838	625,623	522,644	665,432
Operating Transfers	46,800	37,145	37,145	37,150

Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Signs fabricated and installed	119	200	120	150
Cubic yards of street debris	324	550	900	550
Street patching (hrs.)	561	656	560	560

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 2022-23 Accomplishments

- Oversaw installation of 160' of storm pipe at Dogwood area;
- Repaired 2 large sinkholes and cleared a truckload of debris that carried over from the Azalia #4 Ditch at Hwy 288 crossing;
- Cleaned 3 swales of approximately 500-600 cy of debris (Azalea, Magnolia, mulch site & Customer Convenience Center);
- Regraded 5 percent of city ditches;
- Cleaned and cleared approximately 10 percent of city culverts;
- Performed ditch trimming in the winter months in preparation for the spring mowing;
- Completed 5 rounds of mowing ditches by staff with contractor assistance;
- Purchased 2 X-Mark mowers;a
- Assisted with various special events. including Festival of Lights and Turkey Trot.

FY 2023-24 Goals

- Address the qualified labor shortage;
- Regrade 10 percent of city ditches;
- Clean and clear 10 percent of city culverts;
- Install 144' of storm pipe at the Dogwood area.

Expenditure Summary

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$704,961	\$1,035,541	\$925,463	\$1,153,850
Salaries & Wages	353,041	527,300	473,992	591,700
Employee Benefits	135,770	254,800	197,621	276,800
Operating Expenses	151,325	199,056	199,465	230,950
Operating Transfers	64,825	54,385	54,385	54,400

Performance Measures

Performance Measures				
Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Open Drainways Mowing (hours)	\$9,676	\$7,500	\$10,583	\$8,000
Times Major Ditches Mowed	3	5	5	5
Drainage Improvements (contract \$)	\$0	\$100,000	\$0	\$0
Culverts and inlets cleaned of debris	631	550	800	600
Number of special projects completed	79	100	85	100
Drainage maintenance projects (hours)	3,211	2,500	3,118	3000

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 2022-23 Accomplishments

- Integrate an electronic plan review across all departments to increase collaboration with engineering, utilities, and the Fire Marshals' office;
- Partner with the local school system career days about the opportunities in culinary, construction management, and municipal careers;
- Reduce the number of non-compliant properties and improve the neighborhoods they reside in;
- Obtain Permit Technician Certification for front desk staff to increase their ability to assist customers and reduce lead time.

FY 2023-24 Goals

- Decrease application turn-around time by utilizing an online application portal and tracking systems;
- Partner with the local school system career days about the opportunities in culinary, construction management, and municipal careers;
- Update ordinances to match changes in state laws and rules. (i.e., TFER, Plumbing);
- Reduce Fats, Oils, and Greases infiltration into the sanitary system by inspecting and repairing grease interceptors.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$649,420	\$727,177	\$718,769	\$750,000
Salaries & Wages	430,560	461,600	453,300	479,900
Employee Benefits	145,361	165,800	154,951	174,300
Operating Expenses	46,499	71,772	82,513	67,800
Operating Transfers	27,000	28,005	28,005	28,000

Performance Measures

Primary	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Target
Residential Applications & Plans Processed within 5 Workdays			90%	95%
Commercial Applications & Plans Processed within 15 Workdays			90%	95%
Inspections Made within 1 Workday of notification			100%	100%
Compliance with Code Enforcement Actions within 30 Days			95%	95%
Respond to Citizen Requests within 3 days of Receipt			96%	95%
Percent of establishments with 2 health inspections annually			70%	85%

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 2022-23 Accomplishments

- The department continues to take advantage of all available training including training on new diagnostic equipment to maximize troubleshooting skills;
- The Above Ground Fuel Tank project is in progress with potential alternatives being addressed;
- The department continues to work with all departments on the importance of fleet appearance.

FY 2023-24 Goals

- Continue to ensure all employees receive all available training to expand fleet maintenance capabilities;
- Complete the Above Ground Fuel Tank project and begin the removal of existing tanks;
- Continue to educate departments and divisions about the importance of fleet appearance and how it affects the longevity of the vehicles;
- Work with departments and divisions to improve equipment maintenance reporting and resolutions.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$832,570	\$927,624	\$939,559	\$1,015,550
Salaries & Wages	429,732	465,900	480,914	516,900
Employee Benefits	151,180	178,700	176,705	193,450
Operating Expenses	195,498	206,909	205,825	229,100
Operating Transfers	56,160	76,115	76,115	76,100

Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Preventative Maintenance Services	1,284	1,250	1,300	1,300
Equipment Repairs	1,543	1,400	1,600	1,550
Mechanic Productivity level	78%	80%	80%	80%
In House Repairs other than warranty	N/A	85%	97%	95%
Outside Repairs other than warranty	N/A	15%	3%	5%

This page is intentionally left blank



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 2022-23 Accomplishments

- Replaced ballfield fences at the Pee Wee Baseball Fields;
- Demolished the old Pee Wee Concession Stand/Restroom and Dunbar Park Restroom and replaced it with a high-quality modular building;
- Installed concrete glow path on City easement to provide a connection for the homes north of Timbercreek Subdivision access to the new playground location;
- Replace ball field fencing and backstop nets at Suggs Baseball Park;
- Submitted grant application to the Texas Parks and Wildlife Department (TPWD) Recreational Trails Grant for Timbercreek Nature Trail;
- Replaced Safety Netting at the Danny Webb Sports Complex;
- Implement a new work order program to ensure work is completed timely;
- Trimmed and pruned trees throughout the Downtown area. Landscaped circle beds, founder median, and in front of restaurants on This Way, pressure washed brick parking areas, and installed a bike rack on Parking Way;
- Removed dead and overgrown foliage in the Downtown median beds.

FY 2023-24 Goals

- Develop Parks Maintenance and Operations Standards;
- Replace the Jasmine Park Playground equipment;
- Replace Fireman's Park playground equipment;
- Replace Dunbar Park Playground equipment;
- Repair and paint Dunbar Pavilion, repair BBQ pit, and replace counters in BBQ area;
- Install new restroom facilities at Garland and Junior Service League Parks;
- Work with TDECU on new Downtown City Centre;
- Install lights at the BASF Dog Park;
- Replace fences at the Danny Webb Softball Complex.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$1,557,971	\$1,671,784	\$1,666,851	\$1,760,200
Salaries & Wages	569,243	634,300	657,004	693,800
Employee Benefits	209,776	259,200	236,763	278,900
Operating Expenses	725,757	732,064	726,864	741,300
Operating Transfers	53,195	46,220	46,220	46,200

Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Hazardous Trees Removed	28	40	60	40
Acres of Parks per 1,000 Population	60.35	60.35	60.35	60.35
Number of Trees Planted	5	200	50	50

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 2022-23 Accomplishments

- Re-established the Youth Advisory Commission and hosted an Inclusive Easter Egg Hunt for special needs youth and adults in Lake Jackson;
- Expanded (non-sport) recreational programming for all ages;
- Replaced the original plumbing in the Natatorium pump room;
- Replastered the Leisure Pool in the Natatorium;
- Replaced the aging dehumidification system for the Recreation Center Natatorium;
- Water-proofed the Recreation Center exterior and repaired expansion joints to stop water leaks;
- Modified rental policies for our parks to maintain our services and the facilities at the high standard renters have come to expect;
- Renovate the 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.

FY 2023-24 Goals

- Develop and implement a maintenance plan to ensure all facets of recreational and sports facilities are maintained according to the necessary frequency, and to ensure that adequate funding is available;
- Expand the number of special events and programs offered to provide quality recreation opportunities for our citizens;
- Develop a Detailed Recreation Program Plan to improve operations;
- Review and expand on the update the Standard of Operations Procedures;
- Review and update Park and Recreation Fee Schedule and rental policies;
- 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	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$2,467,829	\$2,524,374	\$2,524,091	\$2,714,195
Salaries & Wages	1,144,680	1,198,000	1,217,591	1,323,000
Employee Benefits	299,549	356,200	323,328	379,700
Operating Expenses	938,173	909,914	925,386	951,195
Capital Outlay	60,167	35,000	32,526	35,000
Operating Transfers	25,260	25,260	25,260	25,300

Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Recreation Center Attendance	122,560	175,000	125,000	150,000
Recreation Center Membership	6,527	7,500	7,200	7,200
Adult Programs Offered	2,912	2,500	2,600	2,600
Youth Programs Offered	370	400	430	430
Special Events Offered	27	27	30	30

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 2022-23 Accomplishments

- Recruited new events for the citizens of Lake Jackson, such as the Bridal Show, and revamped the New Year's Eve to a Casino Night and Mother-Son Date Night;
- Replaced the original flooring, wall, and carpet and painted Civic Center Plaza Rooms;
- Updated and added Senior Programs resulting in increased attendance;
- Completed Phase 1 of the Jasmine Hall renovations: installed new flooring, removed wall carpet; repaired rotten boards throughout the facility; painted the walls and doors, and replaced broken doors and frames;
- Refurbished 200 of the old Civic Center banquet chairs and replaced the folding chairs at Jasmine Hall;
- Modified Jasmine Hall rental policies to maintain our services and the facility at the high standard renters have come to expect.

FY 2023-24 Goals

- Expand marketing efforts to bring in more rentals on weekdays at the Civic Center and Fridays at Jasmine Hall;
- Expand our customer services by offering consultations with scaled layouts for their events;
- Increase attendance to senior events;
- Replace stucco on the exterior of the Civic Center;
- Complete Jasmine Hall Renovations;
- Replace operable wall in Terrace Rooms.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$644,888	\$700,938	\$737,058	\$759,750
Salaries & Wages	215,343	232,800	243,206	253,000
Employee Benefits	73,191	93,400	91,907	101,950
Operating Expenses	341,664	360,048	387,255	390,100
Operating Transfers	14,690	14,690	14,690	14,700

Civic Center Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Number of Civic Center Rentals	982	800	1000	1000
Number of Jasmine Hall Rentals	142	200	150	200
Number of South Parking Place Rentals	14	20	14	12
Special Events Offered	15	10	17	15
Senior Programs Offered	330	210	306	250



MISCELLANEOUS

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 2022-23 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
 - Won Keep Texas Beautiful Governor's Community Achievement Award for 2023, securing \$210,000 in TxDot funding for right-of-way planting projects
 - Expanded 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.
 - Applied for SCENIC CITY Certification.

FY 2023-24 Goals

- Maintain all state and national membership levels;
- Certify additional 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	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$29,111	\$50,000	\$47,900	\$47,900
Operating Expenses	29,111	50,000	47,900	47,900

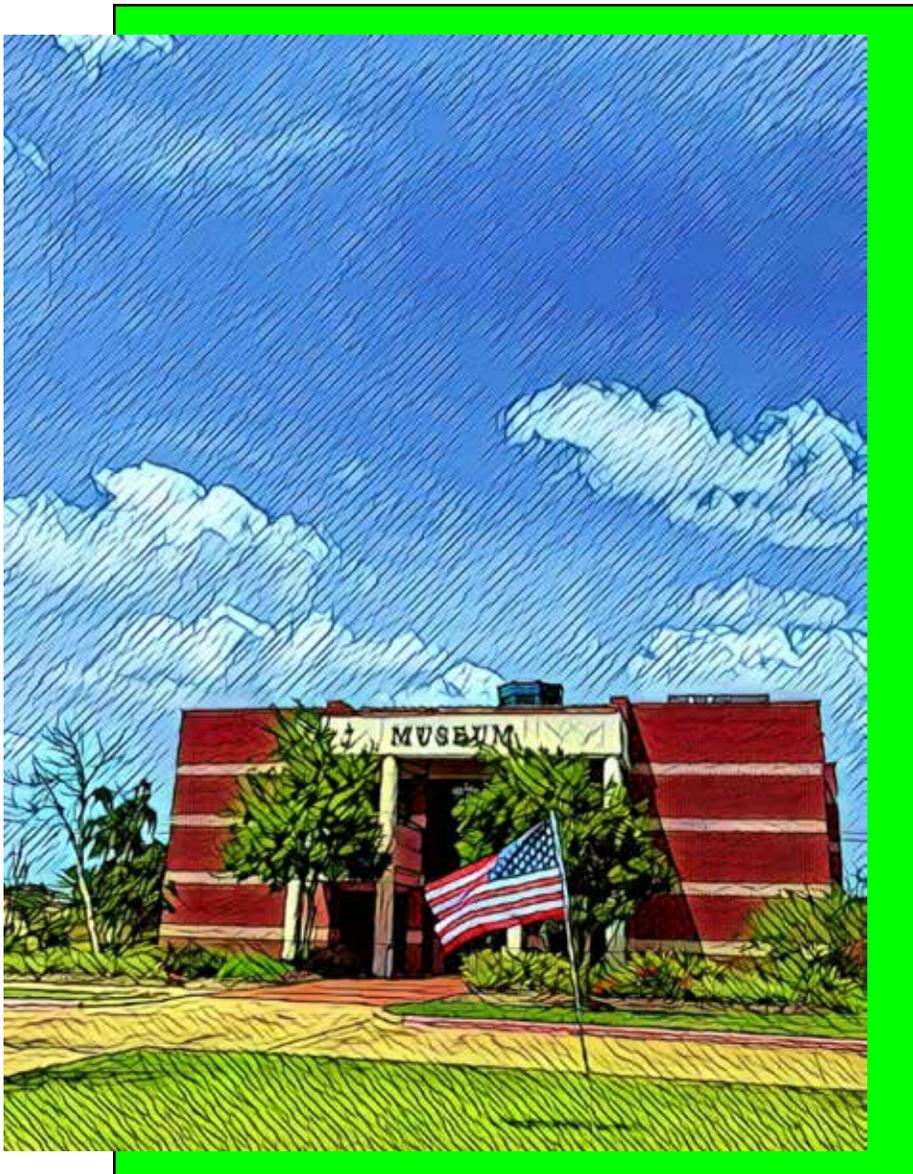
The City of Lake Jackson, in a contract with Brazoria County, provides library services to Lake Jackson residents. The contract is renewed every two years. As part of the contract the City agrees to provide a climate controlled building, furnishings, and maintenance and utilities for the Lake Jackson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

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$166,031	\$166,616	\$179,400	\$184,210
Salaries & Wages	21,563	22,000	22,103	22,200
Employee Benefits	8,422	9,500	8,892	9,800
Operating Expenses	136,046	135,116	148,405	152,210

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.

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$68,342	\$77,314	\$85,860	\$102,200
Operating Expenses	68,342	77,314	85,860	102,200



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 2022-23 Accomplishments

- 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.

FY 2023-24 Goals

- Increase recruitment and expand the number of members of the Lake Jackson Youth Advisory Committee by April 2024;
- Increase the volunteer involvement by YAC members through continued local events and activities within the city;
- Increase teen-specific activities each year by adding at least one new program/event created by YAC members.

Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$455	\$16,000	\$9,500	\$16,000
Operating Expenses	455	16,000	9,500	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.

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$40,751	\$37,000	\$52,649	\$53,000
Salaries & Wages	9,271	9,400	8,838	9,400
Employee Benefits	810	600	811	600
Operating Expenses	30,670	27,000	43,000	43,000



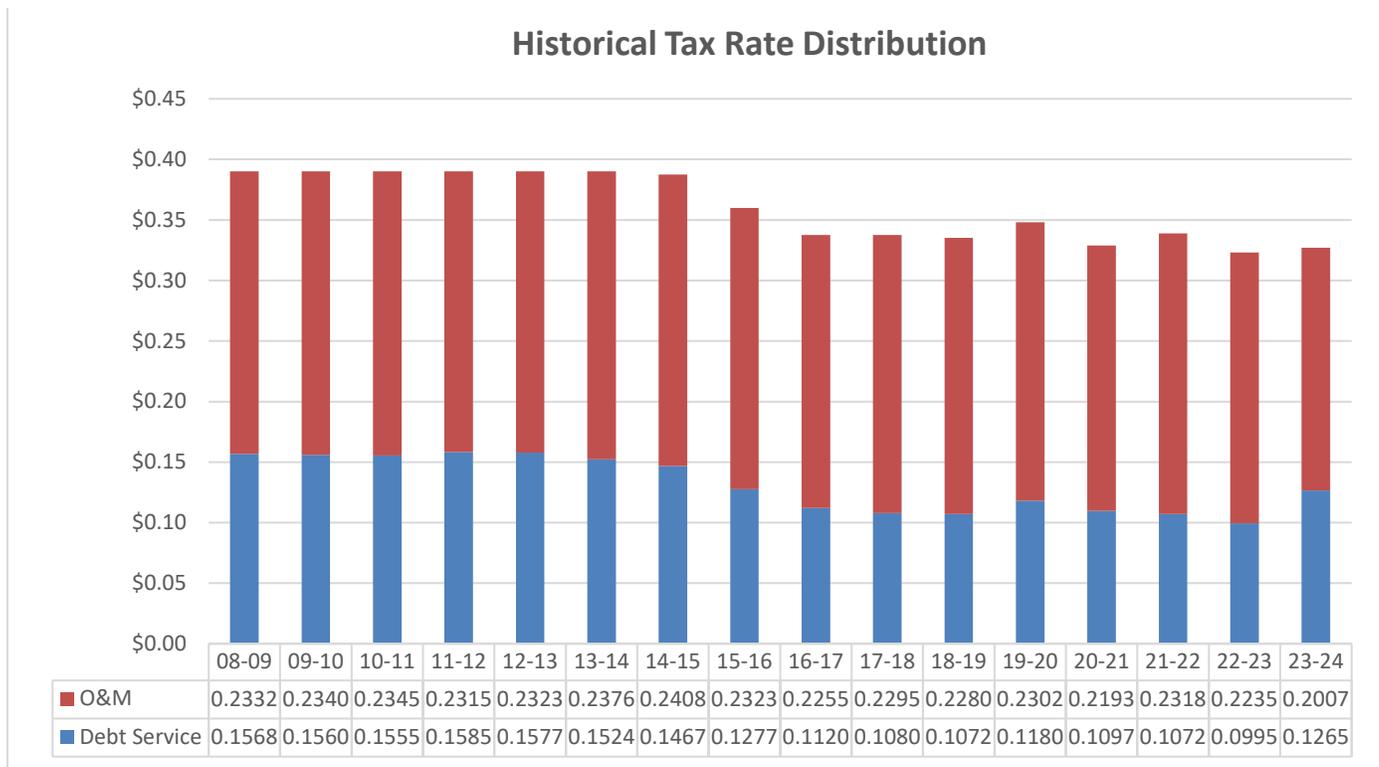
**GENERAL DEBT
SERVICE FUND**

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.



GENERAL DEBT SERVICE SUMMARY

RESOURCES	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	ADOPTED 2023-2024
Fund Balance	\$ 687,876	\$ 813,741	\$ 813,741	\$ 852,741
Revenues				
Ad Valorem Taxes	\$ 2,774,291	\$ 2,808,131	\$ 2,808,131	\$ 4,147,327
Interest Income	5,977	0	47,500	50,000
Bond Proceeds	3,766,824			
	<u>\$ 6,547,092</u>	<u>\$ 2,808,131</u>	<u>\$ 2,855,631</u>	<u>\$ 4,197,327</u>
Total Resources	\$ 7,234,968	\$ 3,621,872	\$ 3,669,372	\$ 5,050,068
EXPENDITURES	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	ADOPTED 2023-2024
Principal	\$ 1,863,466	\$ 2,056,534	\$ 2,056,534	\$ 2,844,601
Interest	1,115,787	751,597	751,597	1,293,976
Paying Agent Fees	3,441,974	8,500	8,500	8,750
	<u>\$ 6,421,227</u>	<u>\$ 2,816,631</u>	<u>\$ 2,816,631</u>	<u>\$ 4,147,327</u>
Total Expenditures	\$ 6,421,227	\$ 2,816,631	\$ 2,816,631	\$ 4,147,327
Ending Fund Balance	<u>\$ 813,741</u>	<u>\$ 805,241</u>	<u>\$ 852,741</u>	<u>\$ 902,741</u>

ESTIMATED TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2022 as of 4-30-2022	\$ 3,263,531,164
Gain (Loss) in Value	<u>14,078,939</u>
Adjusted Assessed Valuation for 2023	3,277,610,103
Tax Rate Per \$100 Valuation	0.327173
Revenue from fiscal year 2023 Tax Roll	10,723,455
Estimated Collections	<u>100.02%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>10,725,599</u></u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,691,433	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	8,229,535	94.078%
2022	* 2,852,240,084	0.3231	9,215,588	8,755,588	95.008%

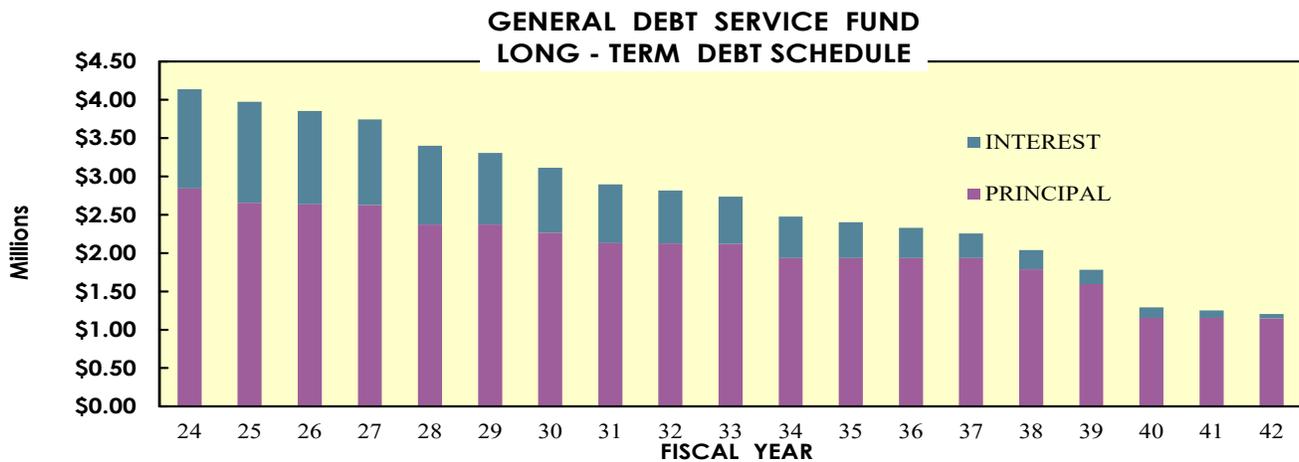
* Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2022 -2023	ADOPTED TAX RATE 2023 -24	ADOPTED AMOUNT 2023 -24	%
General Fund	0.223572	0.200663	\$6,578,272	61.33%
General Debt Service Fund	0.099549	0.126510	4,147,327	38.67%
TOTAL	\$0.323121	0.327173	\$10,725,599	100.00%

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS FISCAL YEAR GRAND TOTALS			PROPOSED BOND ISSUANCE			FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2023 - 24	2,054,601	679,780	2,734,381	790,000	614,196	1,404,196	2,844,601	1,293,976	4,138,577
2024 - 25	1,867,874	613,443	2,481,317	790,000	701,485	1,491,485	2,657,874	1,314,928	3,972,802
2025 - 26	1,846,811	554,081	2,400,892	790,000	661,985	1,451,985	2,636,811	1,216,066	3,852,877
2026 - 27	1,835,748	496,628	2,332,376	790,000	622,485	1,412,485	2,625,748	1,119,113	3,744,861
2027- 28	1,583,784	442,490	2,026,274	790,000	582,985	1,372,985	2,373,784	1,025,475	3,399,259
2028- 29	1,582,162	391,308	1,973,470	790,000	543,485	1,333,485	2,372,162	934,793	3,306,955
2029- 30	1,475,000	342,879	1,817,879	790,000	503,985	1,293,985	2,265,000	846,864	3,111,864
2030- 31	1,340,000	302,381	1,642,381	790,000	464,485	1,254,485	2,130,000	766,866	2,896,866
2031- 32	1,335,000	266,586	1,601,586	790,000	424,985	1,214,985	2,125,000	691,571	2,816,571
2032- 33	1,330,000	230,146	1,560,146	790,000	385,485	1,175,485	2,120,000	615,631	2,735,631
2033- 34	1,145,000	195,230	1,340,230	790,000	345,985	1,135,985	1,935,000	541,215	2,476,215
2034- 35	1,145,000	161,788	1,306,788	790,000	306,485	1,096,485	1,935,000	468,273	2,403,273
2035- 36	1,145,000	128,150	1,273,150	790,000	266,985	1,056,985	1,935,000	395,135	2,330,135
2036- 37	1,145,000	94,269	1,239,269	790,000	227,485	1,017,485	1,935,000	321,754	2,256,754
2037- 38	1,000,000	62,138	1,062,138	790,000	187,985	977,985	1,790,000	250,123	2,040,123
2038- 39	805,000	35,169	840,169	790,000	151,447	941,447	1,595,000	186,616	1,781,616
2039- 40	365,000	19,619	384,619	790,000	117,872	907,872	1,155,000	137,491	1,292,491
2040- 41	365,000	12,091	377,091	790,000	84,298	874,298	1,155,000	96,389	1,251,389
2041- 42	365,000	4,106	369,106	785,000	50,632	835,632	1,150,000	54,738	1,204,738
2042- 43				785,000	16,878	801,878	785,000	16,878	801,878
TOTAL	23,730,980	5,032,282	28,763,262	15,790,000	7,261,613	23,051,613	39,520,980	12,293,895	51,814,875



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 @ 10/01/2023	2023-24 PRINCIPAL DUE	2023-24 INTEREST DUE	FISCAL AGENT FEES	2023-24 TOTAL DUE
G.O. 2015 Ref	5,427,913	1.94	2029	1,860,980	554,601	45,177	1,250	601,028
G.O. 2016	3,000,000	2.22	2037	2,065,000	150,000	49,325	1,250	200,575
G.O. 2017	4,000,000	2.66	2038	2,935,000	200,000	84,685	1,250	285,935
G.O. 2018	9,000,000	3.37	2039	7,050,000	445,000	255,500	1,250	701,750
G.O. 2021	7,345,000	3.5	2042	6,975,000	370,000	540,469	1,250	911,719
G.O. 2021 ref	7,320,000	3.5	2033	2,845,000	335,000	74,625	1,250	410,875
TOTAL ALL ISSUES				\$23,730,980	\$2,054,601	\$1,049,781	\$7,500	\$3,111,882

GENERAL DEBT OF BONDS OUTSTANDING DESCRIPTIONS

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

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.

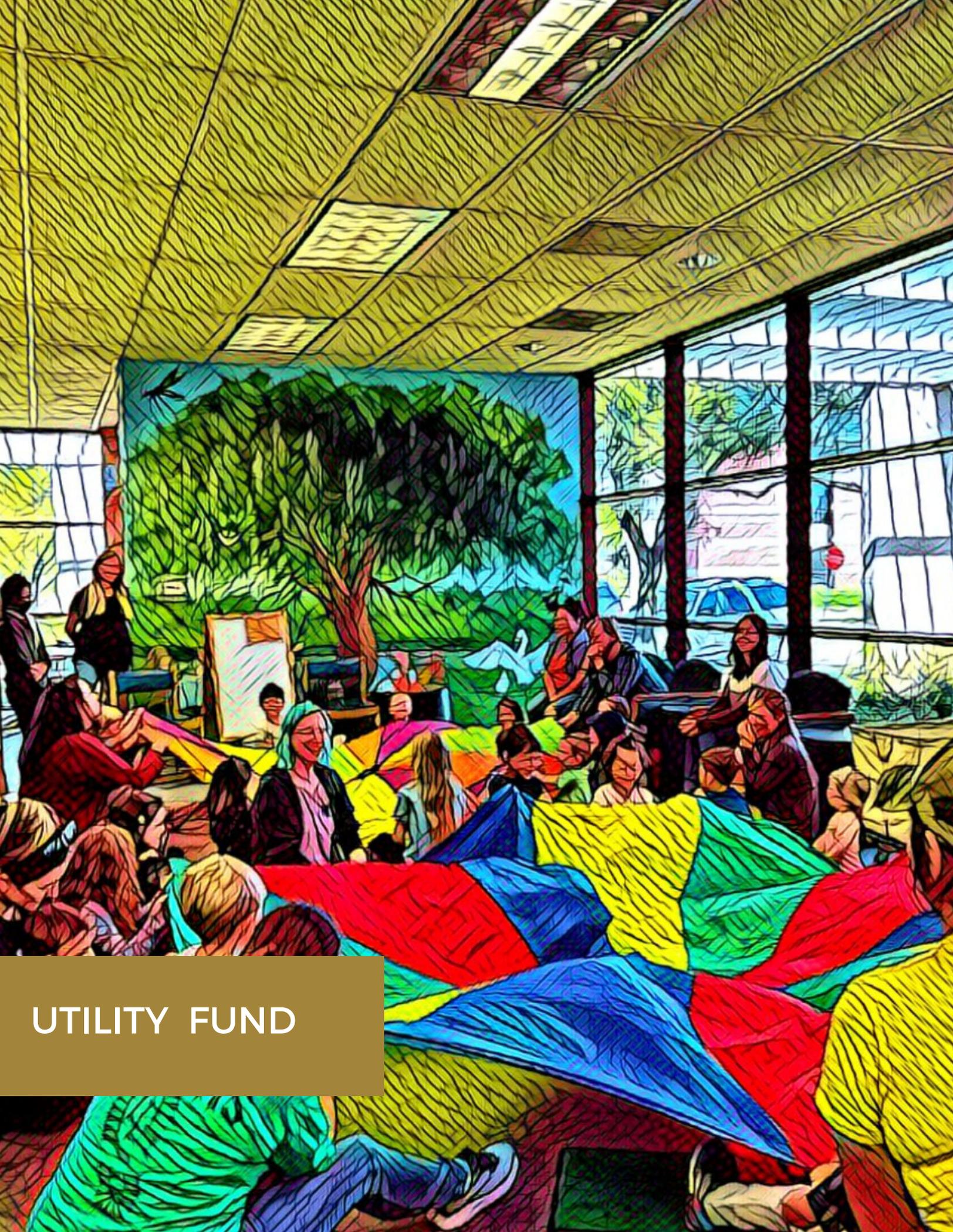
General and Debt Service Fund Tax Rate Planning Guide

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 PROJECTED	2020-21 PROJECTED	2021-22 PROJECTED	2022-23 PROJECTED	2023-24 PROJECTED
GENERAL FUND TAX RATE	0.2315	0.2193	0.2317	0.2226	0.1857
DEBT SERV TAX RATE	0.1167	0.1097	0.1073	0.1005	0.1199
	0.3482	0.3290	0.3390	0.3231	0.3056
DEBT SERVICE RATE INCR (DECR) YR TO YR	0.0095	-0.0070	-0.0024	-0.0068	0.0194
DEBT SERVICE RATE INCR (DECR) OVER CURRENT	0	0	0	-0.0068	0.0125
TOTAL TAX RATE	0.3482	0.3290	0.3390	0.3231	0.3056

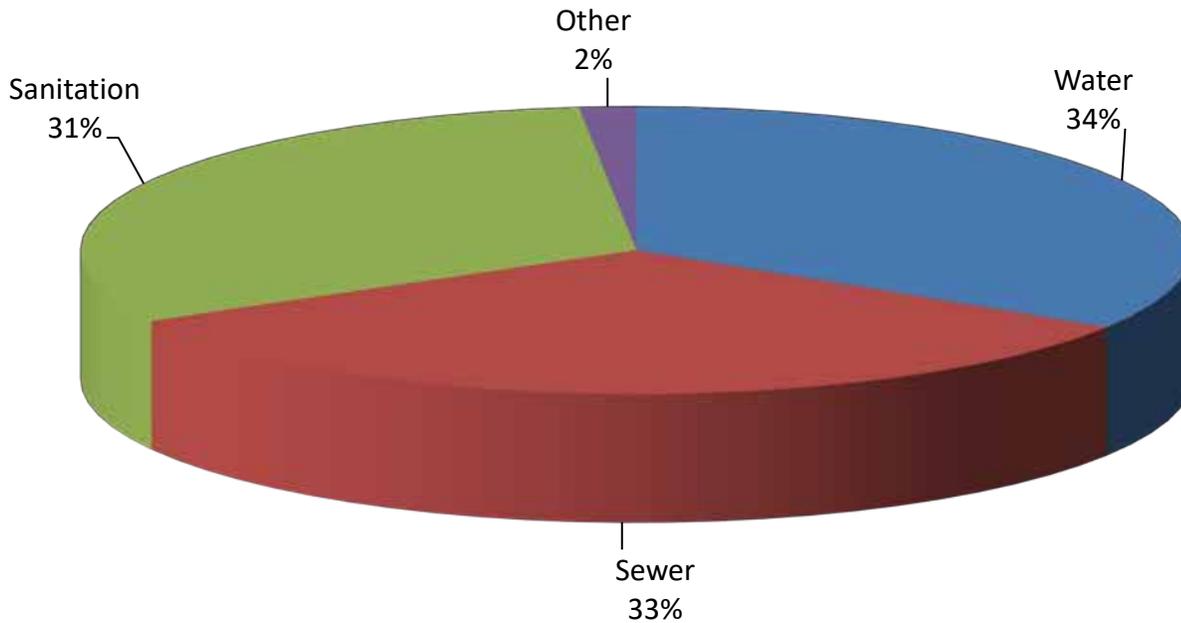
This page is intentionally left blank



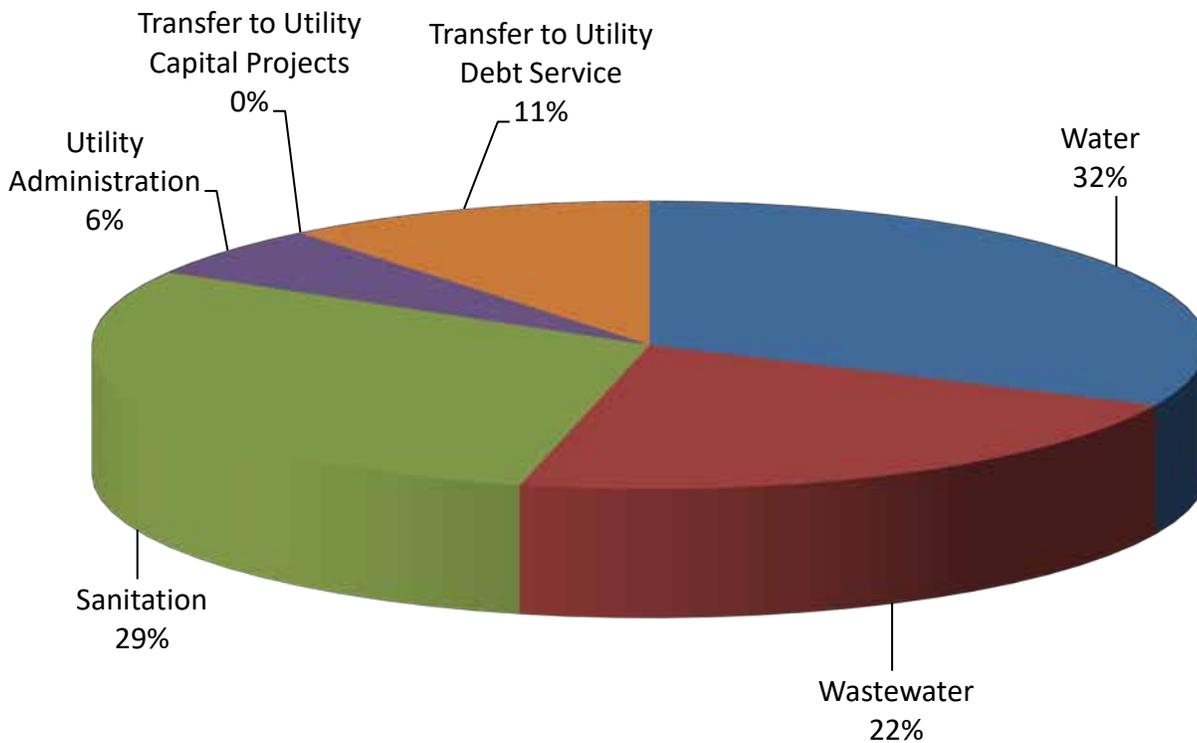
UTILITY FUND

UTILITY FUND REVENUES VS EXPENDITURES

FY 2023-24 Revenues



FY 2023-24 Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Plumbing Fees	\$27,395	\$20,000	\$28,000	\$28,000
Tap Fees	16,275	13,000	30,000	16,000
Administrative Fees	227,152	200,000	225,000	225,000
Water Sales	5,736,435	5,776,517	5,976,517	6,097,000
Senior Discount	(277,570)	(270,000)	(288,000)	(305,000)
Sewer Sales	5,506,181	5,611,579	5,761,597	5,895,000
Sanitation Sales	4,622,153	5,242,420	5,319,120	5,654,320
Other Revenues	3,737,679	70,400	46,400	146,400
Interest	26,432	3,250	150,000	186,000
<i>Total Resources</i>	\$19,622,132	\$16,667,166	\$17,248,634	\$17,942,720
<i>Expenditures</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Non-Departmental	\$3,320,000	\$3,898,217	\$2,511,470	\$3,086,670
Water	5,143,829	4,847,813	4,795,410	5,393,695
Wastewater	4,280,724	3,313,406	3,248,983	3,598,110
Sanitation	4,600,462	4,812,325	4,427,075	4,823,985
Utility Administration	859,120	995,405	970,307	1,040,260
<i>Total Expenditures</i>	\$18,204,135	\$17,867,166	\$15,953,245	\$17,942,720

UTILITY FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Plumbing Fees	\$27,395	\$20,000	\$28,000	\$28,000
Tap Fees	16,275	13,000	30,000	16,000
Administrative Fees				
Late Payment Penalties	227,112	200,000	225,000	225,000
Transfer Fees	40	0	0	0
	227,152	200,000	225,000	225,000
Water Sales				
Water Fees	5,615,155	5,664,517	5,864,517	5,985,000
Brazoria Co. Conservation District	32,730	22,000	22,000	22,000
City Water Usage	88,550	90,000	90,000	90,000
	5,736,435	5,776,517	5,976,517	6,097,000
Senior Discount	(277,570)	(270,000)	(288,000)	(305,000)
Sewer Sales				
Sewer Fees	5,426,181	5,531,579	5,681,597	5,815,000
Reclaimed Water	80,000	80,000	80,000	80,000
	5,506,181	5,611,579	5,761,597	5,895,000
Sanitation Sales				
Residential Fees	1,932,462	2,129,400	2,545,200	2,659,300
Household Recycling	305,093	405,600	0	0
Commercial Garbage	883,849	970,000	970,000	1,116,000
Apartment Garbage Fee	834,893	934,420	934,420	1,157,520
Apartment Recycling	84,049	178,000	178,000	0
Special Pick Up Fees	32,729	20,000	30,000	30,000
Roll-Off Fees	254,643	300,000	300,000	330,000
Compactor Fees	230,481	250,000	300,000	300,000
Landfill Fees	0	0	0	0
Recycle Goods	8,850	4,000	5,500	5,500
Mulch Sales	36,919	36,000	36,000	36,000
Dumpster Initial Set Up Fees	18,185	15,000	20,000	20,000
	4,622,153	5,242,420	5,319,120	5,654,320
Other Revenues	3,737,679	70,400	46,400	146,400
Interest	26,432	3,250	150,000	186,000
Total Utility Revenue	\$19,622,132	\$16,667,166	\$17,248,634	\$17,942,720

UTILITY NON-DEPARTMENTAL - 0500

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.

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$3,320,000	\$3,898,217	\$2,511,470	\$3,086,670
Operating Transfers	3,320,000	3,898,217	2,511,470	3,086,670

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 2022-23 Accomplishments

- At the beginning of FY 22-23 the city had 1,693 Hersey meters in the ground. Our Meter Exchange Project has picked back up with the delivery of meters. We have exchanged 171 meters as of April 1, 2023 and expect to exchange 200-250 before the end of this fiscal year;
- Drive by Units have been delivered, and we will exchange 200 at the beginning of May 2023.

FY 2023-24 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	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$859,120	\$995,405	\$970,307	\$1,040,260
Salaries & Wages	295,456	355,900	340,920	372,300
Employee Benefits	80,916	144,800	127,105	155,600
Operating Expenses	394,973	416,350	423,927	433,860
Operating Transfers	87,775	78,355	78,355	78,500

Performance Measures

Primary	2021-22 Actual	2022-23 Target	2022-23 Estimated	2023-24 Target
Customers Utilizing Bank Drafting (monthly)	2,311	2,500	2,300	2,500
Accounts Billed Monthly	9,200	9,300	9,250	9,300
Hersey Meters Remaining	1,693	1,200	1,200	700
Drive-bys (total installed)	0	500	200	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 2022-23 Accomplishments

- Dunbar Tower restoration is complete;
- Finished rehabilitation of Well #10;
- Cleaned internals of Ground Storage Tanks at Oak Drive and Beechwood Water Plants;
- Installed Tank Mixers in Ground Storage Tanks at Oak Drive and Beechwood Water Plants;
- Started construction on the new Beechwood chemical building.

FY 2023-24 Goals

- Secure Supervisory Control and Data Acquisition (SCADA) controls access to North Water Plant;
- Complete construction of the new Beechwood chemical building.

Expenditure Summary

Expenditure Summary				
Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$5,143,829	\$4,847,813	\$4,795,410	\$5,393,695
Salaries & Wages	438,707	592,400	509,711	668,000
Employee Benefits	92,150	226,300	177,503	251,800
Operating Expenses	4,527,732	3,966,153	4,045,236	4,410,895
Operating Transfers	85,240	62,960	62,960	63,000

Performance Measures

Primary	2021-22 Actual	2022-23 Target	2022-23 Estimated	2023-24 Target
Pass rate for Bacteriological tests (480/year)	100%	100%	100%	100%
Total Water Produced from Wells	56%	45%	45%	45%
Total Water used from BWA	44%	55%	55%	55%
Full Staffing Level	85%	95%	90%	95%
Staff With Appropriate Licenses	50%	90%	85%	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 2022-23 Accomplishments

- Roofing replacements at several of the Lift Stations have been Completed;
- Installed Supervisory Control and Data Acquisition (SCADA) Prime Controls at Lift Stations #30, #20, and #25;
- Lift Station #7 wet well re-coated and manhole replaced;
- Lift Station #34 re-coated and added a new manhole adjacent to the station;
- Pump upgrades at Lift Stations #1, #20, #14, #2, and #4;
- Completed an overall assessment of the Wastewater Treatment Plant with HR Greene for asset management and criticality assessment 6-year plan;
- Wastewater Treatment Plant Generator replacement completed.

FY 2023-24 Goals

- Recoat headworks at the Wastewater Treatment Plant;
- Begin Basin #20 sewer improvements from Freese and Nichols engineering study that is currently being conducted;
- Conduct an entire sewer modeling analysis to better define future needs with KIT Professional Services;
- Continue working with HR Green on rehabilitating the 20-year-old Wastewater Treatment Plant.

Budget Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$4,280,724	\$3,313,406	\$3,248,983	\$3,598,110
Salaries & Wages	799,433	1,024,300	985,718	1,082,700
Employee Benefits	179,671	407,500	360,707	433,800
Operating Expenses	3,176,875	1,754,006	1,774,958	1,954,010
Operating Transfers	124,745	127,600	127,600	127,600

Performance Measures

Primary	2021-22 Actual	2022-23 Target	2022-23 Estimated	2023-24 Target
Full Staffing Level	85%	95%	90%	95%
Staff With Appropriate Licenses	5%	85%	50%	85%
Number of Sanitary Sewer Overflows	12	10	10	0
Million Gallons of Wastewater Treated	833	1200	1016	1016
% of incoming pollutants removed	97%	98%	98%	98%
% of sewer mains cleaned with accompanying video	1	20	20	20
Dry Tons of Sludge Produced	338	400	400	400

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 2022-23 Accomplishments

- Completed & implemented route analysis to reach maximum efficiency with trash/recycling pickup;
- Established improvements in the heavy trash pick pickup to ensure residents are having this removed from their neighborhood by Wednesday of most service weeks;
- Implemented a new camera system;
- Provided CDL Driver Training for various divisions to enable laborers to obtain their CDL License;
- Completed the Freeport Burnsite Project;
- Assisted with the Festival of Lights & Touch A Truck special events;
- Completed approximately 5,148 work orders compared to 2,448 in FY 2022

FY 2023-24 Goals

- Evaluate, replace, and repair dumpsters throughout the city;
- Continue cross-training efforts to ensure employees can operate all vehicles and equipment;
- Continue working towards maximum efficiency with the new routes for both garbage and recycle.

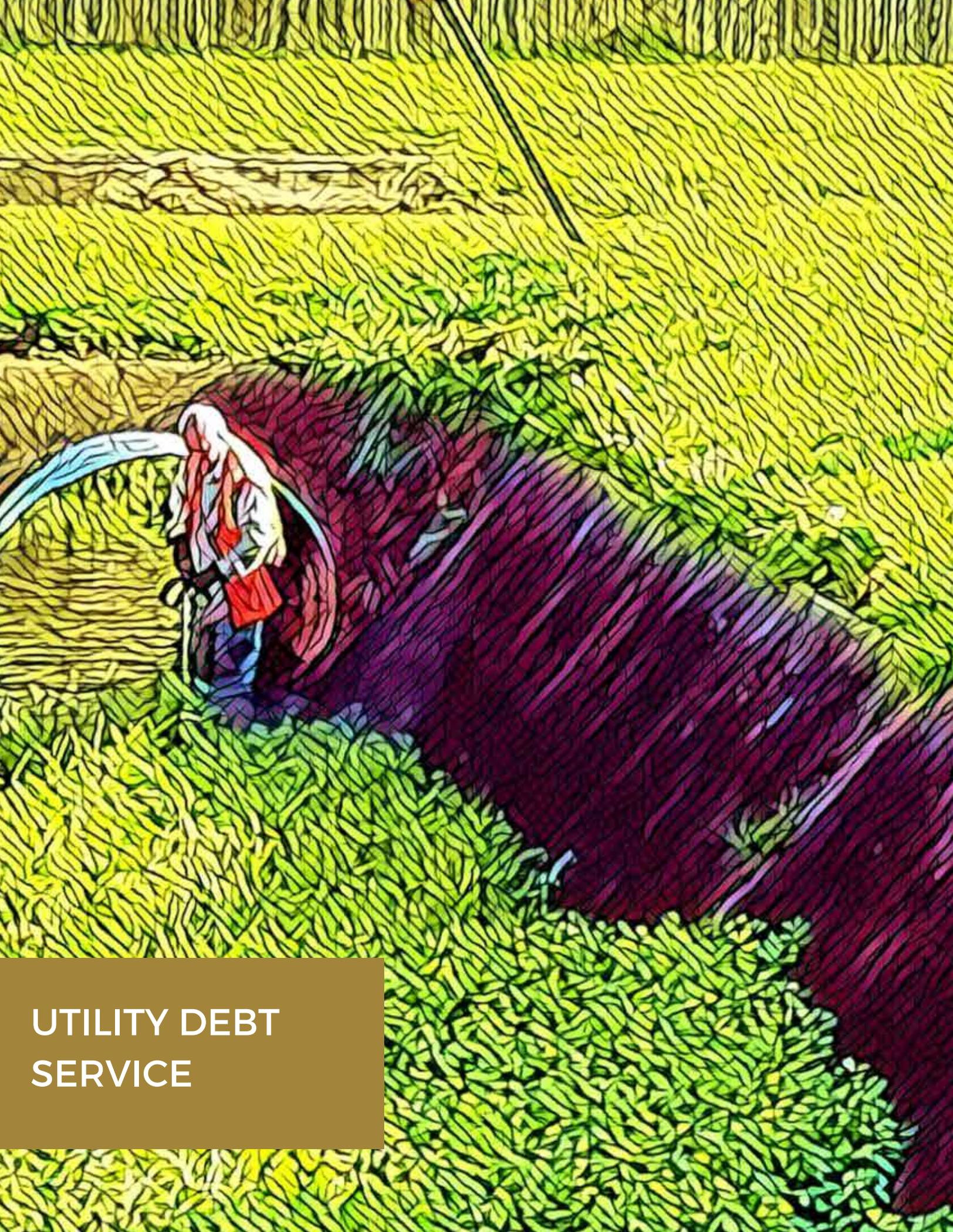
Expenditure Summary

Primary	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Total Expenditures	\$4,600,462	\$4,812,325	\$4,427,075	\$4,823,985
Salaries & Wages	1,386,060	1,452,100	1,425,349	1,564,800
Employee Benefits	281,598	576,400	480,402	585,500
Operating Expenses	2,542,809	2,257,935	1,995,434	2,147,785
Operating Transfers	389,995	525,890	525,890	525,900

Performance Measures

Primary	2021-22 Actual	2022-23 Target	2022-23 Estimated	2023-24 Target
Compacted garbage collected (compacted cubic yds)	74,103	76,873	76,873	78,264
Large trash collected to landfill (non-compacted cubic yds)	67,057	60,263	60,487	63,091
Large trash to wood grinding site (non-compacted cubic yds)	32,536	68,293	30,500	30,500
Recyclables Collected (tonnage)	2,560	3,535	2,740	2,987

This page is intentionally left blank



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 \$6,000,000.

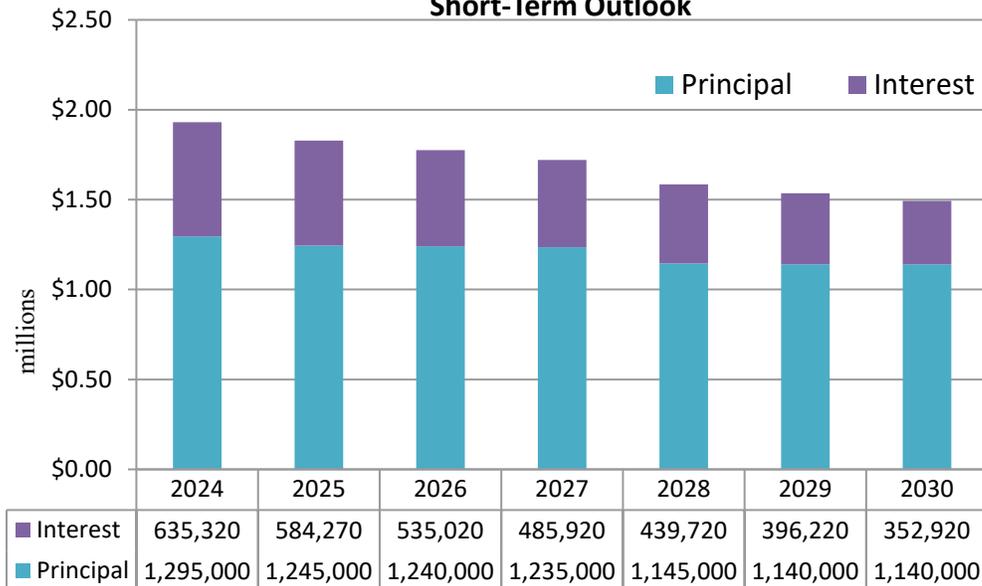
UTILITY DEBT SERVICE FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	ADOPTED 2023-2024
Fund Balance	\$ 2,174,314	\$ 2,183,752	\$ 2,183,752	2,153,624
Revenues				
Transfer from Utility Fund	\$ 1,646,520	\$ 1,411,470	\$ 1,411,470	1,936,670
Interest Income	9,438	1,000	47,650	49,000
Bond Premium				
	<u>\$ 1,655,958</u>	<u>\$ 1,412,470</u>	<u>\$ 1,459,120</u>	<u>1,985,670</u>
Total Resources	\$ 3,830,272	\$ 3,596,222	\$ 3,642,872	4,139,294
EXPENDITURES	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	ADOPTED 2023-2024
Principal	\$ 1,195,000	\$ 1,000,000	\$ 1,000,000	1,295,000
Interest	448,770	407,470	485,248	635,320
Paying Agent Fees	2,750	4,000	4,000	4,000
	<u>\$ 1,646,520</u>	<u>\$ 1,411,470</u>	<u>\$ 1,489,248</u>	<u>1,934,320</u>
Ending Fund Balance	<u>\$ 2,183,752</u>	<u>\$ 2,184,752</u>	<u>\$ 2,153,624</u>	<u>2,204,974</u>

UTILITY DEBT SERVICE SCHEDULE

Fiscal Year	PRINCIPAL	INTEREST	TOTAL
2023 - 2024	1,295,000	635,320	1,930,320
2024 - 2025	1,245,000	584,270	1,829,270
2025 - 2026	1,240,000	535,020	1,775,020
2026 - 2027	1,235,000	485,920	1,720,920
2027 - 2028	1,145,000	439,720	1,584,720
2028 - 2029	1,140,000	396,220	1,536,220
2029 - 2030	1,140,000	352,920	1,492,920
2030 - 2031	1,065,000	315,890	1,380,890
2031 - 2032	1,065,000	280,435	1,345,435
2032 - 2033	1,060,000	244,725	1,304,725
2033 - 2034	955,000	209,125	1,164,125
2034 - 2035	955,000	176,425	1,131,425
2035 - 2036	955,000	146,625	1,101,625
2036 - 2037	810,000	116,575	926,575
2037 - 2038	810,000	90,537	900,537
2038 - 2039	540,000	64,250	604,250
2039 - 2040	290,000	46,400	336,400
2040 - 2041	290,000	34,800	324,800
2041 - 2042	290,000	23,200	313,200
2042 - 2043	290,000	11,600	301,600
TOTAL	17,815,000	5,189,977	23,004,977

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



SCHEDULE OF OUTSTANDING UTILITY BONDS

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/23	2023-24 PRINCIPAL DUE	2023-24 INTEREST DUE	2023-24 TOTAL DUE
SERIES 2013	2,000,000	2.90	2033	1,000,000	100,000	29,750	129,750
SERIES 2016	4,000,000	2.26	2036	2,270,000	245,000	68,100	313,100
SERIES 2017	5,000,000	2.84	2038	4,100,000	275,000	131,925	406,925
SERIES 2019	5,755,000	4.00	2040	4,640,000	380,000	141,395	521,395
SERIES 2022	5,805,000	3.69	2043	5,805,000	295,000	264,150	559,150
TOTAL ALL ISSUES				\$17,815,000	\$1,295,000	\$635,320	\$1,930,320

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

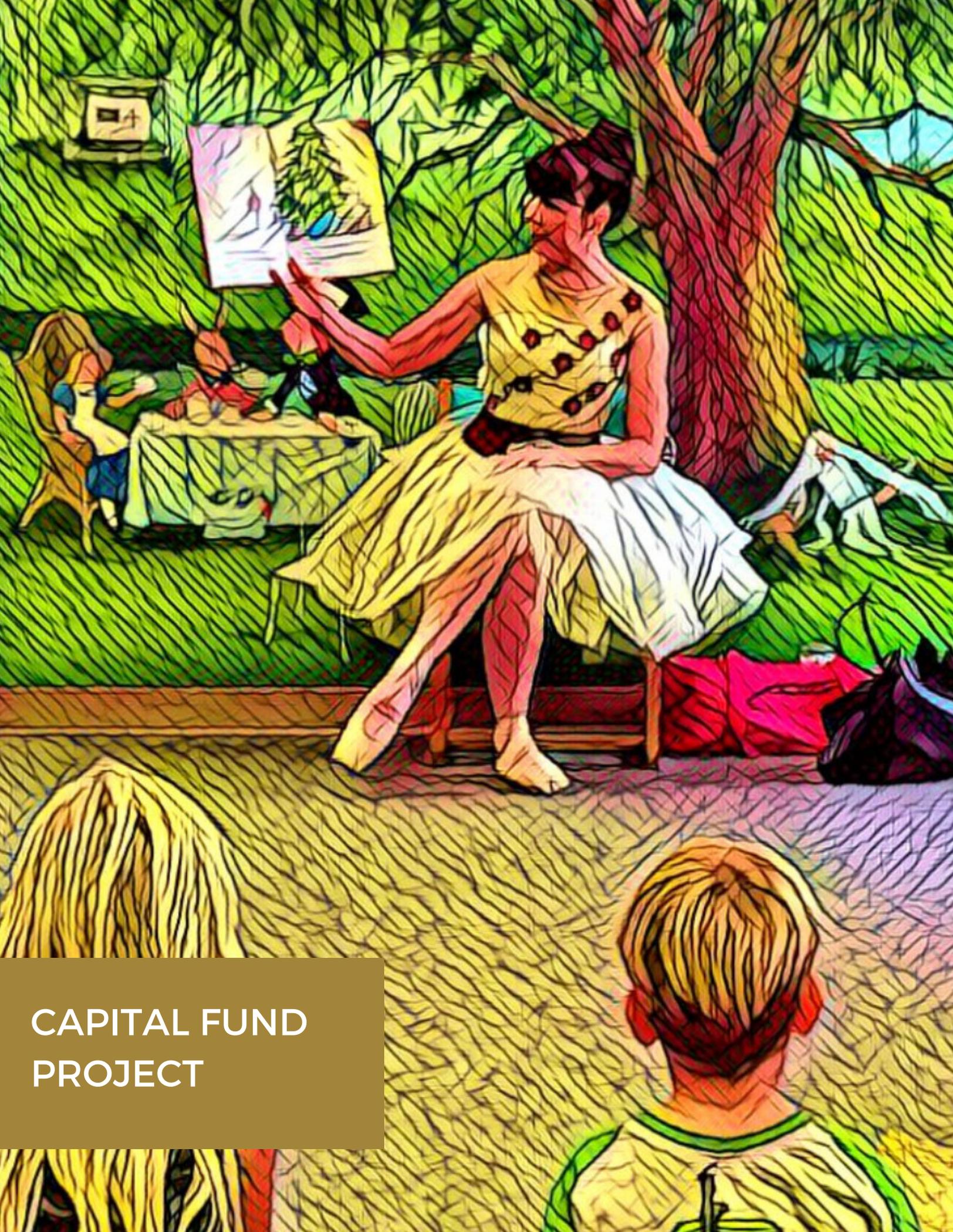
Water and Sewer Revenue Bonds Series 2017

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.

This page is intentionally left blank



CAPITAL FUND
PROJECT

GENERAL PROJECT FUND

The General Projects Fund provides for a wide variety of capital projects including occasional large equipment purchases. The major revenue source for this fund is “year-end transfers” from the General Fund. At the end of each fiscal year actual General Fund revenues and expenditures are compared. If there are excess revenues a portion of these will be transferred to the General Projects Fund. Some will be left in the General Fund to increase the fund balance if necessary. In some years, we are able to budget in the General Fund a transfer to the General Projects Fund. FY 07-08 was the last time we were able to budget a transfer (\$112,339 was budgeted). Since that time we have relied on “year- end” savings to provide transfers to this fund.

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 17th 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

RESOURCES	ACTUAL 2020-21	ACTUAL 2021-22	PROJECTED 2022-23	ADOPTED 2023-24
Fund Balance	\$ 3,174,291	\$ 3,738,700	\$ 3,614,028	\$ 1,846,762
Revenues				
Special Assessment Fees			23,789	
Interest Income	1,283	1,400	57,945	60,000
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	497			
FEMA-Golf Course Flood Damage			.	
FEMA - Ike				
Recovery Act Fund	238,285			
Transfer from General Fund	1,400,000	1,400,000		
Transfer from Utility Fund				
Total Revenues	1,640,065	1,651,400	81,734	60,000
Total Resources	\$ 4,814,356	\$ 5,390,100	\$ 3,695,762	\$ 1,906,762
EXPENDITURES				
Previously Approved Projects	1,075,656	1,776,072	1,849,000	
Additional Proposed Projects				1,775,000
Total Expenditures	1,075,656	1,776,072	1,849,000	1,775,000

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROJECT
Completed Projects	APPROVED	BUDGET	YEARS	2019-20	2020-21	2021-22	2022-23	2023-24	TOTALS
BRA Flood Study	16-19	25,000	25,000				16,074		41,074
18 Bastrop Bayou Flood Study	18-21	140,000	82,498	41,446					123,944
Buxton Retail Market Study	18-20	160,000	110,000	50,000					160,000
Demo of Condemned Bldgs	16-25	160,000	20,723	11,889	15,453	11,750	9,245	20,000	89,060
Fire Hose Replacement	17-18	25,000	21,906						21,906
New Pumper Fire Truck	20-21	900,000		306,672	569,277	2,161			878,110
OSSI / Central Square Enterprise Upgrade	23-25	1,120,000					603,930	510,000	1,113,930
Parks & Rec Masterplan	15-17	75,000	1,719						1,719
POD Traffic System Extension	21-23	60,000							-
Radio System Repeaters 400MHz - PW	22-23	25,000							-
Radios for Streets & Drainage	22-23	20,000							-
Records Scanning	18-25	175,000	47,866	7,806	43,643	26,059	35,000	25,000	185,374
Replace Fire bunker Gear and Air Packs	14-25	590,000	230,343	2,879	96,633	4,640	40,093	40,000	414,588
School recycling	17-19	20,000	12,912	7,181					20,093
6 School Zone Lights	20-21	45,000			50,661				50,661
Sign Machine for Traffic	22-23	8,000							-
SWAT Equipment	22-23	125,000					124,679		124,679
Traffic Preemptive System/Priority Control	16-25	163,000	39,013	23,843			19,771		82,627
Transit	09-25	786,000	381,350	137,888	68,944	137,888	70,000		796,070
Vista Com / Eventide Recorder System	22-23	42,000					41,399		41,399

FACILITIES:

217 Center Way	17-18	70,000	68,344						68,344
A/C IT/911 Equipment room	18-19	50,000	57,448						57,448
Air Conditioning Replacements	97 - 25	815,000	382,296	80,417	94,383	147,858	87,872	50,000	842,826
Animal Shelter Trailer	17-18	50,000	55,959						55,959
Artificial Range Tee - FEMA	17-19	20,000	20,580						20,580
City Building Generators	23-24	250,000						250,000	250,000
City Hall Improvements	21-24	625,000				20,757	2,780		23,537
City Hall Remodel Office Space-IT	17-18	25,000	22,088						22,088
Civic Center Carpet	14-18	120,000	108,381						108,381
Dispatch - 4th station	19-20	45,000		39,913					39,913
Dog Park-Plan Development	15-19	60,000	45,208						45,208
Facility Master Plan	18-19	35,000	32,171						32,171
Fire Station Roof Repair	18-19	60,000	60,000						60,000
Fire Station #1 Repair Project	22-24	280,000					90,528	100,000	190,528
Golf Course Misc - FEMA	16-18	12,000	12,827						12,827
Historical Museum Repairs	21-22	30,000				21,290			21,290
Jasmine Hall Repairs	17-18	15,000	10,233						10,233
Misc Repairs at Golf Course	20-21	20,000			20,000				20,000
Museum Roof - CDBG	17-18		115,328						115,328
Police Main Water Line Repairs	21-22	30,000				34,160			34,160
Police Station Space Needs Analysis	23-24	50,000						50,000	50,000
Police Training Room update	22-23	280,000					255,768		255,768
Recreation Center Renovation (Roof)	21-22	450,000				443,477			443,477
Remove and Replace underground fuel tanks	21-22	450,000				6,087	28,305		34,392
Repair Museum Facing	17-18	85,000	83,648						83,648
Repair of Service Center Canopy	23-24	50,000						50,000	50,000
Sand Trap Filtration System Service Center	23-24	30,000						30,000	30,000
Service Center Buildings Insulation	22-23	50,000							-
UPS Battery Backup (911)	21-22	100,000				108,310			108,310

PAVING:

ADA Ramp Replacement (CDBG)	20-21	134,000			13,264				13,264
Azalea Bridge Crossing (CDBG)	20-21	106,000							-
Hike and Bike (CDBG)	17-18	134,672	134,672						134,672
Oak Drive South at Sportsplex	17-19	190,000	162,593						162,593
OAR Bridge over Oyster Creek Repair	22-23	100,000							-
Oyster Bend Bridge	15-19	350,000	280,000						280,000
Pedestrian Crossing installation	14-16	66,000	17,860						17,860
Sidewalks / ADA Ramps	96 - 25	1,369,307	920,648	22,450		12,400		200,000	1,155,498
School Zone Communication upgrade	18-21	80,000	75,358						75,358
Slope Paving	20-25	233,195			27,360				27,360
Street Joint Sealant	23-24	200,000						200,000	200,000
Creekside Bridge Payoff	21-22	250,000				239,370			239,370

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROJECT
	APPROVED	BUDGET	YEARS	2019-20	2020-21	2021-22	2022-23	2023-24	TOTALS
<u>DRAINAGE PROJECTS:</u>									
East Side Drainage Study	16-19	600,000	524,971	52,638					577,609
Huckleberry Gate Outfall Structure	19-21	66,500		120,458					120,458
Hurricane Pump Concrete Pads	21-22	15,000							-
Jackson Oaks II drainage proj	17-18	75,200	80,897						80,897
Lift Station for Animal Control Facility	22-23	75,000							-
Magnolia Ditch Lining	18-19	40,000							-
Mulberry Ditch Improvements	23-24	250,000						250,000	250,000
Northwood Drainage Project	18-19	81,000	70,239						70,239
Old Angleton Pad site	18-19	10,000	4,576						4,576
Pecan Lake Ditch Lining	17-18	25,000	24,512						24,512
Replace Ross Switch Ditch Out	22-23	60,000					58,450		58,450
River Oaks Outfall	17-18	32,500	36,000						36,000
Shy Pond Drainage Pipe Repair	20-22	815,000			76,039				76,039
Slope Paving	18-22	210,000		66,805					66,805
Stream Monitoring	18-20	80,000	40,000	17,200					57,200
		\$ 14,469,374	\$ 4,420,167	\$ 989,486	\$ 1,075,656	\$ 1,216,206	\$ 1,483,894	\$ 1,775,000	\$ 10,960,409

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 2023-24

Proj No.	Description	FY 23-24		FY 24-25		FY 25-26	
2022-01	OSSI / Central Square Enterprise upgrade	GP	\$ 510,000				
2023-14	Mulberry Ditch Improvements	GP	\$ 250,000				
2023-20	City Building Generators	GP	\$ 250,000				
2	Annual Sidewalk/Ramp Repairs	GP	\$ 200,000	GP	\$ 50,000	GP	\$ 50,000
2023-21	Street Joint Sealant	GP	\$ 200,000				
2022-03	Fire Station #1 Repair Project - Additional Funds	GP	\$ 100,000				
15	Air Conditioning Replacement	GP	\$ 50,000	GP	\$ 50,000	GP	\$ 50,000
2023-05	Police Station Space Needs Analysis	GP	\$ 50,000				
2023-12	Repair of Service Center Canopy	GP	\$ 50,000				
230	Replace Fire Bunker Gear	GP	\$ 40,000	GP	\$ 40,000	GP	\$ 40,000
2023-08	Sand Trap Filtration System Reconstruction Service Center	GP	\$ 30,000				
1607	Scanning Permanent Records	GP	\$ 25,000	GP	\$ 25,000	GP	\$ 50,000
2	Demo of Condemned Buildings Annual	GP	\$ 20,000	GP	\$ 20,000	GP	\$ 20,000
2023-01	Records Room Upgrade			GP	\$ 10,000		
2023-13	Traffic Mobility Plan			GP	\$ 225,000		
2016-02	Slope Paving			GP	\$ 150,000		
2023-07	CNG Building Upgrade			GP	\$ 100,000		
2023-06	Fire Station Access Control and Cameras			GP	\$ 75,000		
42	Traffic Signal Priority Control			GP	\$ 24,000	GP	\$ 24,000
2023-09	Library Improvements- Smart Thermostats, Painting/Resealing Window & Door Frames			GP	\$ 20,000	GP	\$ 20,000
2023-10	Historical Museum Wing Extension Design			GP	\$ 20,000		
2023-11	Historical Museum Temporary Office Space Additions			GP	\$ 10,000		
2023-03	Chiller Unit Full Replacement					GP	\$ 250,000
2023-04	Genetec Controlled Door Access Upgrade					GP	\$ 85,000
2023-02	Controlled Access Fencing					GP	\$ 50,000

	FY 23-24		FY 24-25		FY 25-26	
General Project Fund	GP	\$ 1,775,000	GP	\$ 819,000	GP	\$ 639,000
General Obligation Bond Funds	GO	\$ -	GO	\$ -	GO	\$ -
Certificates of Obligation	CO	\$ -	CO	\$ -	CO	\$ -
Other		\$ -		\$ -		\$ -
Total Project Costs		\$ 1,775,000		\$ 819,000		\$ 639,000

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. \$6.0 million in revenue bonds were sold in December of 2022 for repairs to the Wastewater Treatment Plant.

<i>RESOURCES</i>	ACTUAL	ACTUAL	PROJECTED	ADOPTED
	2020-21	2021-22	2022-23	2023-2024
Cash Balance	\$ 3,646,831	\$ 4,255,022	4,822,851	4,255,106
Revenues				
Interest Income	2,028	20,579	117,255	120,000
Transfer from Utility Fund	1,800,000	1,800,000	1,200,000	
Total Revenues	1,802,028	1,820,579	1,317,255	120,000
Total Resources	\$ 5,448,858	\$ 6,075,601	6,140,106	4,375,106
<i>EXPENDITURES</i>	ACTUAL	ACTUAL	PROJECTED	ADOPTED
	2020-21	2021-22	2022-23	2023-2024
Previously Approved Projects	\$ 1,193,837	\$ 1,252,750	1,885,000	0
Additional Proposed Projects				2,067,420
Total Expenditures	1,193,837	1,252,750	1,885,000	2,067,420

UTILITY PROJECT FUND PROJECT HISTORY

UTILITY PROJECTS FUND Project History and Additional Proposed Projects

EXPENDITURES

Completed Projects

	BUDGET YEAR	PROJECT BUDGET	PRIOR YEARS	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROJECT
				2019-20	2020-21	2021-22	2022-23	2023-24	TOTALS
WATER PROJECTS:									
Balsam Elevated Storage Tank Rehab	19-20	\$ 500,000			472,284				\$ 472,284
Meter Replacement Program	04-23	\$ 1,017,973	699,305	132,792			99,600		\$ 931,696
Well #7 Repair	20-22	\$ 110,000							\$ -
Hose Bibs (BASF Donation)	20-21	\$ -			49,998				\$ 49,998
Dow Tower 10" Water Main Replace	17-19	\$ 300,000	219,524						\$ 219,524
Beechwood Chemical Storage	18-23	\$ 924,136	18,975	5,161	36,394	55,451	55,451		\$ 171,433
Drive by Water Meters	19-24	\$ 255,000		46,499		40,067	99,570	70,000	\$ 256,136
Hydraulic Water Model/Master Plan	19-20	\$ 135,000			68,852	14,946	24,660		\$ 108,458
Water Risk Analysis	20-21	\$ 60,000			53,719				\$ 53,719
Water Utility 5-Year Plan	23-24	\$ 125,000						125,000	\$ 125,000
Lift Station Upgrades	21-22	\$ 400,000				29,635			\$ 29,635
HR Green Chlorinization Upgrade	21-22	\$ 900,000							\$ -
Dunbar Tower Rehab	22-23	\$ 450,000				382,355	416,030		\$ 798,384
Well 11 & 16 Generators	22-23	\$ 200,000				145,725	209,635		\$ 355,361
Lead & Copper EPA Mandate	22-24	\$ 350,000						175,000	\$ 175,000
Total Water Projects		\$ 5,727,109	\$ 937,804	\$ 184,451	\$ 681,247	\$ 668,180	\$ 904,946	\$ 370,000	\$ 3,746,628
SEWER PROJECTS:									
WWTP Fine Screen Replacement	18-19	\$ 90,000		75,000					\$ 75,000
WWTP Fine Screen Replacement #2	20-21	\$ 100,000			95,600				\$ 95,600
Repair FS#2 Drive & Sewer	21-22	\$ 110,000							\$ -
Lift Station 5 Rehab	18-19	\$ 124,500		124,217					\$ 124,217
Lift Station 14 Redesign	23-24	\$ 400,000						400,000	\$ 400,000
Lift Station/WWTP Upgrades	23-26	\$ 1,150,000						492,420	\$ 492,420
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		17,668		\$ 30,458
Sewer Modeling Analysis	21-23	\$ 400,000				87,653	244,535		\$ 332,188
Sewer Improvement Study for LS 20	22-23	\$ 161,000					8,715		\$ 8,715
Spanish Oak Line Resize to 8"	23-24	\$ 300,000						300,000	\$ 300,000
Interim SSO Control Best Western	22-24	\$ 200,000					3,900	130,000	\$ 133,900
Total Sewer Projects		\$ 3,471,500	\$ -	\$ 484,517	\$ 108,390	\$ 87,653	\$ 274,818	\$ 1,322,420	\$ 2,277,798
OTHER PROJECTS / EQUIPMENT :									
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				12,825	6,019		\$ 18,844
Radios for vehicles/personnel	22-23	\$ 20,000							\$ -
SCADA System Upgrades	23-24	\$ 275,000						275,000	\$ 275,000
City Building Generators - Revised	23-24	\$ 100,000						100,000	\$ 100,000
Mulch Yard Improvements	21-22	\$ 250,000				100			\$ 100
Total Other Projects / Equipment		1,375,000	21,328	284,752	404,200	12,925	6,019	375,000	1,104,223
Total Water and Sewer Projects		\$ 10,573,609	\$ 959,131	\$ 953,720	\$ 1,193,837	\$ 768,758	\$ 1,185,783	\$ 2,067,420	\$ 7,128,649

UTILITY PROJECT FUND CAPITAL IMPROVEMENT PLAN

This plan is designed to set Capital Project priorities for the future, and to designate projects that will soon need to appear on the plan. This plan includes projects that may be funded from several sources, including bond issues.

As part of the annual budget and visioning process, the City Council and City Staff meet to review and discuss each of the projects appearing on the plan. At this meeting priorities and estimated costs are reassessed and new projects are discussed and added to plan.

To help everyone understand the details of each particular project on the five year plan, a Capital Improvement Plan book was created. This book has several pages dedicated to each project. It gives a full description of the project, details on estimated cost, who proposed the project and why.

Citizen input is received throughout the year and requested projects are considered during budget preparation. Citizens are also given an opportunity to provide their input at all budget workshops and hearings.

After all capital projects budget workshops and public hearings, the five-year Capital Improvement Plan is adopted as part of the annual budget.

Utility Projects Fund

FY 2023-24

Proj No.	Project Description		FY 23-24	FY 24-25	FY 25-26
2023-17	SEW Lift Station 14 Redesign	UP	\$ 400,000		
2023-16	WAT Spanish Oak Line Resize to 8"	UP	\$ 300,000		
2019-03	OT SCADA System Upgrades	UP	\$ 275,000		
2022-04	WAT Lead and Copper EPA mandate	UP	\$ 175,000		
2021-10	SEW Lift Station/WWTP Upgrades	UP	\$ 492,420	UP \$ 500,000	UP \$ 500,000
2022-07	SEW Interim SSO Control Best Western Plus	UP	\$ 130,000		
2023-18	WAT Water Utility 5-Year Plan	UP	\$ 125,000		
2023-19	OT City Building Generators	UP	\$ 100,000		
2019-08	WAT Drive By Meters	UP	\$ 70,000	UP \$ 70,000	UP \$ 70,000
Utility Project Total			\$ 2,067,420	\$ 570,000	\$ 570,000

FUNDING SOURCE	FY 23-24	FY 24-25	FY 25-26
Utility Projects Fund	\$ 2,067,420	\$ 570,000	\$ 570,000
Revenue Bond	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -

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 2016 Master Plan developed using 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 21,000 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 guides us in this effort.

Part of that plan is to look at our near-term and long-term infrastructure and facility needs. In the near term the City will continue to maintain existing City assets and will work over the next 24 months to expand its capital plans from 3 years to ten years. The City will also begin work this fiscal year to develop a detailed Long-Range Financial Plan (LRP) for three funds: the General Fund, Utility Fund, and Economic Development Fund. The LRP will be an evolving road map for the City's financial future. It is intended to identify challenges and opportunities and to provide insight to address issues impacting the financial constraints of the City for operations and capital planning. The capital projects noted below will be a major part of the LRP.

Near-term (10 years or less) major projects include:

- Completion of the 2021 General Bond Issue in the next three years.
- Assessment of new Police Department on the recently donated TDECU site at FM 2004. This project if viable could be discussed the next time we bring our citizens bond task force together sometime in 2027.
- Preparation of Transportation Master Plan.
- Preparation of Facility Master Plan for new or expanded Police Department, City Hall, recycling staging facility, and Public Works Service Center.
- Replacement of major lift stations 1 and 25 to the Wastewater Treatment Plant.
- Completion of 10-year capital plan for water distribution system.
- Completion of wastewater modeling study and 10-year capital plan.
- Increase groundwater production from the City's 12 existing wells by 0.7 MGD.
- Increase the amount of surface water supply available from BWA from 2.0 to 3.0 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 major projects 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 wells 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.
- Expansion of 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 has provided funding for a variety of projects, including the City's outdoor pool, Recreation Center, Civic Center, Youth Sportsplex, Wilderness Golf Course, BASF Dog Dog Park and Skate Park. For FY 23-24, 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):

			2023-24
Recreation Center Renovations			
FP - 1628	Natatorium Duct Sock Replacement	ST	60,000
FP - 1628	Rec Center Locker Room Renovations	ST	42,500
Madge Griffith Park			
FP-1628	Replaster Outdoor Pools	ST	100,000
Civic Center Projects			
FP-1906	Exterior Stucco/Paint	ST	250,000
Jasmine Hall Renovations			
FP-1906	Jasmine Hall Renovations	ST	50,000
Golf Course Projects			
FG - 245	Golf Course Misc. Repairs	ST	185,000
MacLean Park Improvements			
FP - 1629	Girls Youth Softball Fencing	ST	300,000
FP - 1629	Dog Park LED Lights	ST	60,000
FP - 1629	MacLean -Restablish Drainage*	ST	45,000
TOTAL			1,092,500
1/2 SALES TAX			1,092,500

ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Fund Balance	\$ 3,504,159	\$ 4,022,033	\$ 4,022,033	\$ 3,396,688
Revenues				
Half Cent Sales Tax	\$ 3,968,733	\$ 4,103,200	\$ 4,137,500	\$ 4,180,000
Miscellaneous	0	0	0	0
Interest Income	16,361	2,500	193,714	200,000
	<u>\$ 3,985,094</u>	<u>\$ 4,105,700</u>	<u>\$ 4,331,214</u>	<u>4,380,000</u>
Total Resources	\$ 7,489,252	\$ 8,127,733	\$ 8,353,248	7,776,688
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Transfer to Econ. Devl. Debt Serv.	\$ 1,333,743	\$ 1,715,060	\$ 1,715,060	\$ 1,517,935
Landscaping Maintenance	74,340	100,000	100,000	100,000
New Skate Park at MacLean/ Repairs (\$605,000)	643,797			
Misc Repairs at Golf Course	75,895	120,000	120,000	185,000
Recreation Center	201,054			
Ballfield Fence Replacement	809			
Parking Lot Resurfacing	11,705			
Misc Park Projects	103,776			
Rec Center Nat. Dehumidification System		600,000	600,000	
Rec Center Pump Room Repiping		70,000	68,000	
Rec Center Leisure Pool Resurfacing		73,000	68,000	
Rec Center Network Video Recorder-Surveillance		15,500	22,000	
Rec Center Exterior Paint & Parking Lot Restripe		75,000	82,000	
Civic Center Replace Banquet Chairs		90,000	90,000	
Civic Center New Flooring - Plaza		24,000	24,000	
Civic Center Fountain Removal / Gazebo Install		(185,000)		
Azalea Road Constructions		750,000	495,000	
Jasmine Hall Renovations		30,000	30,000	50,000
Downtown - Install Pavers in Median		50,000	50,000	
MacLean - Girls Youth Softball Safety Netting Repl		35,000	35,000	
Suggs Park - Suggs Baseball Complex Fencing		125,000	125,000	
Transfer to Golf Debt Service	459,600	382,500	382,500	
Golf Course Operating	162,500	500,000	500,000	500,000
Natorium Duct Sock Replacement				60,000
Rec Center Locker Room Renovation Design				42,500
Exterior Stucco/Paint				250,000
Downtown TDECU Parking Lot Supplement				(100,000)
Outdoor Pool Repairs				100,000
Girls Youth Softball Fencing				300,000
Dog Park LED Lights				60,000
MacLean -Restablish Drainage				45,000
Transfer to General Fund	400,000	450,000	450,000	450,000
Total Expenditures	\$ 3,467,219	\$ 5,020,060	\$ 4,956,560	3,560,435
Ending Fund Balance	\$ 4,022,033	\$ 3,107,673	\$ 3,396,688	4,216,253

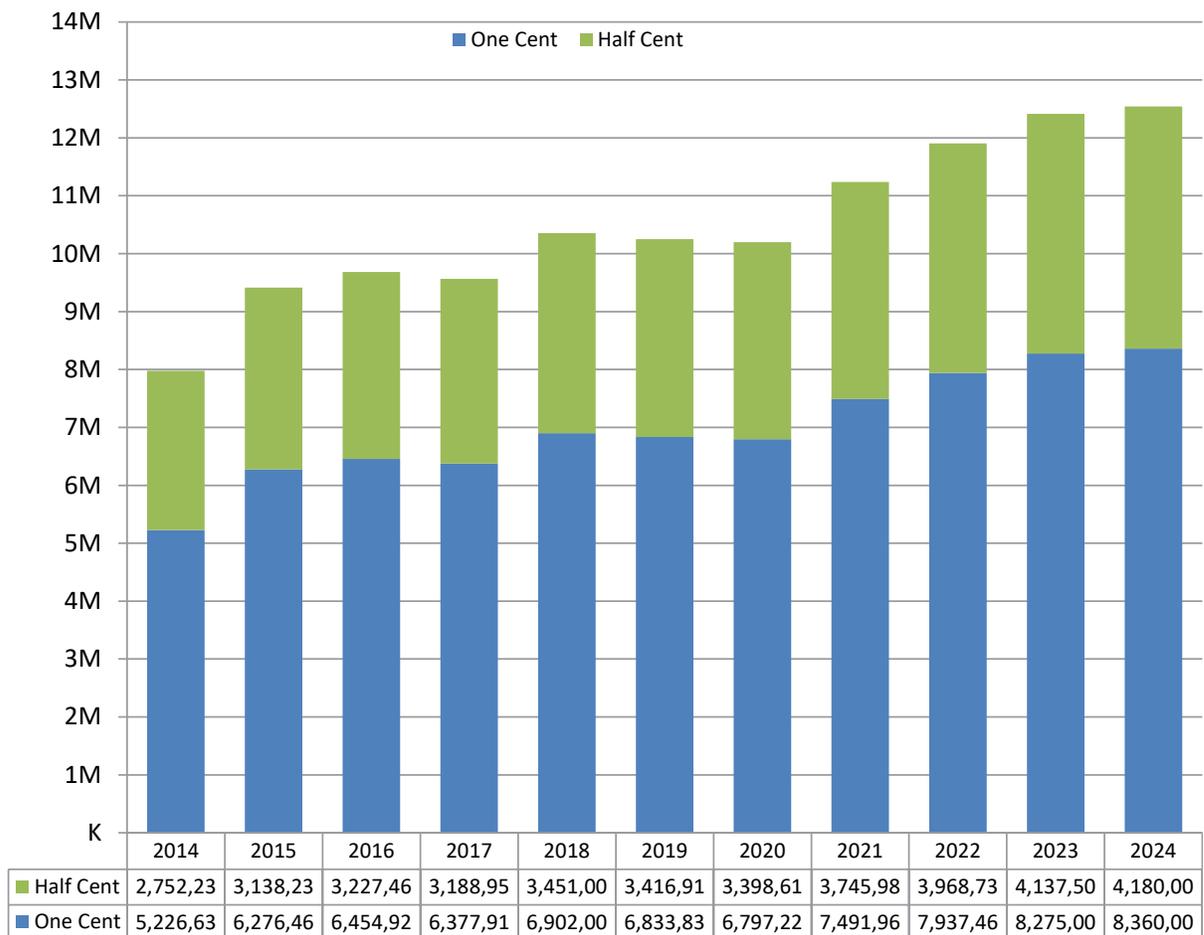
Lake Jackson Development Corporation Financial Plan

	Actual 2021 - 22	Estimated 2022 - 23	Adopted 2023 - 24	Projected 2024 - 25	Projected 2025 - 26
FUND BALANCE	\$3,504,159	\$4,069,533	\$3,744,188	\$4,463,753	\$4,900,000
REVENUES					
Half Cent Sales Tax	3,968,733	4,137,500	4,180,000	4,260,000	4,350,000
Miscellaneous					
Interest Income	16,361	193,714	200,000	200,000	200,000
Total Revenues	\$3,985,094	\$4,331,214	\$4,380,000	\$4,460,000	\$4,550,000
EXPENDITURES					
Transfer to Recreation Operations	350,000	450,000	450,000	450,000	450,000
Restrooms & Rec Center CO \$3.5M at 10 years at 3%	45,129	480,550	463,550	446,550	429,550
Parks and Recreation Projects	961,141	1,194,000	807,500	1,210,000	1,190,000
Recreation Subtotal	1,356,270	2,124,550	1,721,050	2,106,550	2,069,550
Economic Development Debt Service	1,288,614	1,234,510	1,054,385	1,026,824	1,002,130
S. Parking Place Design					
Azalea Road Constructions		495,000			
Downtown TDECU Parking Lot Supplement			100,000		
Downtown Maintenance	74,340	100,000	100,000	100,000	100,000
Economic Development Subtotal	1,362,954	1,829,510	1,254,385	1,126,824	1,102,130
Golf Course Projects	75,895	120,000	185,000	290,000	310,000
Golf Course 2016 Brazos River Flood					
Golf Course Debt Service	459,600	382,500			
Golf Course Operating Reserve	165,000	200,000	500,000	500,000	500,000
Golf Course Subtotal	700,495	702,500	685,000	790,000	810,000
Total Expenditures	3,419,719	4,656,560	3,660,435	4,023,374	3,981,680
Net Revenues (Expenditures)	570,000	(330,000)	720,000	440,000	570,000
ENDING FUND BALANCE	\$4,069,533	\$3,744,188	\$4,463,753	\$4,900,000	\$5,470,000
TARGET FUND BALANCE	1,715,060	1,517,935	1,473,374	1,431,680	1,241,472

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%
2022	7,937,466	166,417	3,968,733	5.95%
Est. 2023	8,275,000	192,000	4,137,500	4.25%
proposed 2024	8,360,000	192,000	4,180,000	1.03%

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.

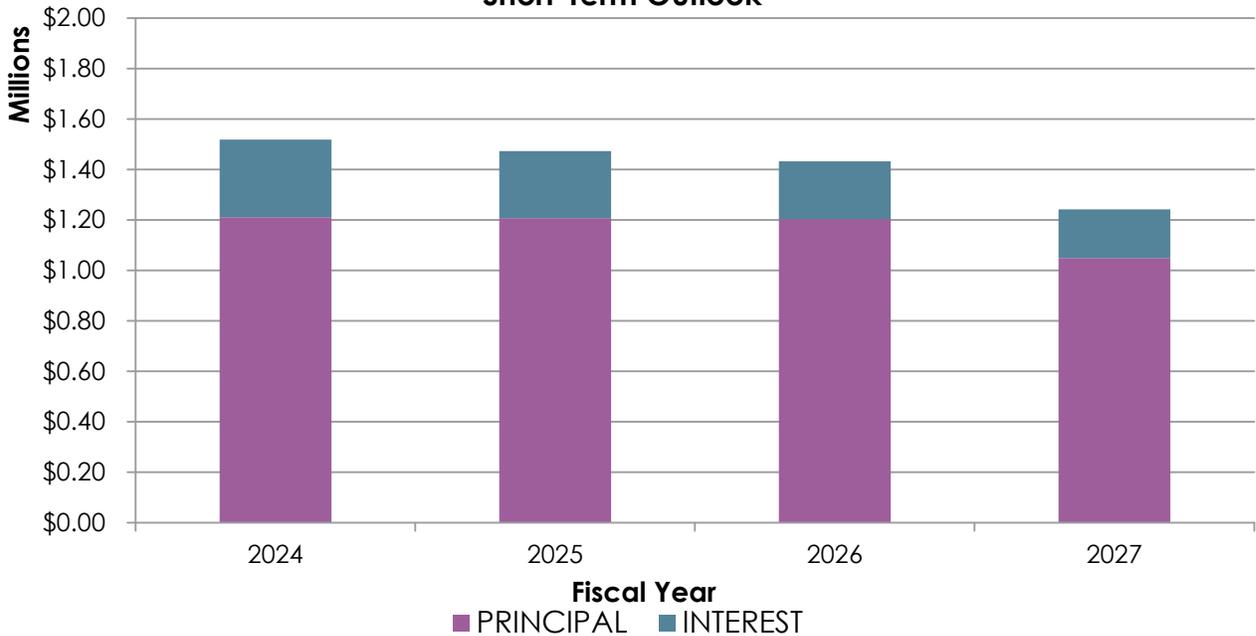
Current debt includes \$5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, \$2.0 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the extension of water lines to 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.

RESOURCES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	ADOPTED 2023-24
Fund Balance	\$ 0	\$ 0	\$ 0	0
Revenues				
Transfer from Econ. Devl.	1,381,063	1,675,110	1,675,110	1,517,935
	<u>1,381,063</u>	<u>1,675,110</u>	<u>1,675,110</u>	<u>1,517,935</u>
Total Resources	\$ 1,381,063	\$ 1,675,110	\$ 1,675,110	\$ 1,517,935
EXPENDITURES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	ADOPTED 2023-24
Principal	\$ 1,046,534	\$ 1,343,466	\$ 1,343,466	\$ 1,210,399
Interest	334,529	331,644	331,644	307,536
	<u>1,381,063</u>	<u>1,675,110</u>	<u>1,675,110</u>	<u>1,517,935</u>
Total Expenditures	\$ 1,381,063	\$ 1,675,110	\$ 1,675,110	\$ 1,517,935
Ending Fund Balance	\$ 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
2023 - 24	1,210,398	307,535	0	0	1,210,398	307,535	1,517,933
2024 - 25	1,207,125	266,248	0	0	1,207,125	266,248	1,473,373
2025 - 26	1,203,188	228,491	0	0	1,203,188	228,491	1,431,679
2026 - 27	1,049,251	192,219	0	0	1,049,251	192,219	1,241,470
2027 - 28	1,026,216	155,951	0	0	1,026,216	155,951	1,182,167
2028 - 29	1,027,838	119,851	0	0	1,027,838	119,851	1,147,689
2029 - 30	1,000,000	85,625	0	0	1,000,000	85,625	1,085,625
2030 - 31	805,000	57,787	0	0	805,000	57,787	862,787
2031 - 32	795,000	35,900	0	0	795,000	35,900	830,900
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
TOTAL	10,379,016	1,488,157	0	0	10,379,016	1,488,157	11,867,173

**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 OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OF OUTSTANDING @ 10/01/23	2023-24 PRINCIPAL DUE	2023-24 INTEREST DUE	2023-24 TOTAL DUE
2015 Refunding	\$2,332,087	1.94	2030	1,579,020	245,399	40,961	286,360
C.O. 2016	\$3,900,000	2.09	2036	1,965,000	270,000	47,550	317,550
2021 Refunding	\$4,145,000	1.30	2034	3,790,000	355,000	95,475	450,475
C.O. 2022 Proposed	\$3,385,000	2.85	2032	3,045,000	340,000	123,550	463,550
TOTAL ALL ISSUES				10,379,020	\$ 1,210,399	\$ 307,536	\$ 1,517,935

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

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,

C.O. 2022

\$3,385,000 to fund renovation, remodeling, replacing playground equipment and bathrooms for City parks



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 2022-23 Accomplishments

- Completed Club House Renovations that included restraining the exterior, stripping and resealing wood floors, and renovating the restrooms.
- Completed Phase 1 of Decomposed Granite Project. Incorporated decomposed granite into areas on the course where turfgrass coverage has proven difficult. This will protect these areas and also enhance the appearance of the course.
- Promoted 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);
- Began selling large volume Special Merchandise Orders to Golf & Non-Golf Market Segments and expand on-line sales.
- Expanded Online Sales.
- Implemented the new POS Phone Ordering Capabilities to increase food sales on course during key events and sell food for delivery on the Golf Course.
- Expanded 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 2023-24 Goals

- Recapture Lost Golf Outing Revenue from Pandemic
- Build Back Additional Revenue Stream(s) Non-Golf - (Weddings & Meetings, Dinners)
- Increase sales of Large Volume Special Merchandise Orders to Golf & Non-Golf Market Segments and expand Online Sales.
- Continue to increase Delivery Food Sales and POS Phone orders on course.
- Add one new Amateur Golf Events;
- Grow Weekday Golf rounds through value priced pass holder offer. Build upon the successes of the Players Pass Program.
- Completed Phase 2 of Decomposed Granite Project. Incorporated decomposed granite into areas on the course where turfgrass coverage has proven difficult. This will protect these areas and also enhance the appearance of the course.

Performance Measures

Primary	2021-2022 Actual	2022-2023 Target	2022-2023 Estimate	2023-2024 Target
Total Rounds Played	39,555	38,341	40,434	41,532
Players Pass Rounds	15,402	15,218	15,126	15,618
Tournament Rounds	6,547	4,122	6,958	7,392
*Play Pass Memberships	300	300	350	350
Avg. Green & Cart Fees per round	\$38.42	\$29	\$39	\$39
Avg. Pro Shop Revenue per round	\$6.60	\$4.47	\$6.75	\$6.86
Avg. Food & Beverage Revenue per round	\$9.05	\$6.29	\$8.10	\$8.55
Avg. Driving Range Revenue per round*	\$0.94	\$0.92	\$0.89	\$0.88
*No longer Resident/Non-Resident fees				

WILDERNESS GOLF COURSE

BUDGET INFORMATION

REVENUES	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Course & Ground	\$ 1,299,478	\$ 1,291,751	\$ 1,339,334	\$ 1,377,500
Cart Revenue	220,152	230,258	216,869	233,516
Golf Shop	259,828	234,712	297,440	309,284
Range	37,280	36,650	33,014	34,717
Food & Beverage	357,801	319,496	362,103	369,362
Admin	12,258	0	18,865	18,865
Total Revenues	\$ 2,186,797	\$ 2,112,867	\$ 2,267,625	\$ 2,343,244
Cost of Sales				
COGS - Merchandise	166,996	153,316	198,836	202,697
COGS - Food & beverage	145,819	119,939	152,424	154,795
Total Cost of Sales	\$ 312,815	\$ 273,255	\$ 351,260	\$ 357,492
Gross Profit	\$ 1,873,982	\$ 1,839,612	\$ 1,916,365	\$ 1,985,752
EXPENSES				
EXPENSES	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Salaries & Wages (with benefits)	\$ 984,107	\$ 1,057,868	\$ 1,046,899	\$ 1,060,317
Course & Ground	531,823	549,947	556,853	589,824
Cart & Range	128,820	126,840	127,067	132,400
Golf Shop	43,294	39,000	35,178	39,100
Food & Beverage	37,714	28,893	40,590	40,400
Marketing	21,770	18,876	24,963	22,500
General & Administrative	153,177	142,334	153,753	149,200
Total Expenses	\$ 1,900,705	\$ 1,963,758	\$ 1,985,303	2,033,741
Net Operating Income	\$ (26,723)	\$ (124,146)	\$ (68,938)	\$ (47,989)
Non-Operating Revenues (Expenses)				
Kemper Management Fee	(98,400)	(106,800)	(106,800)	(112,032)
Trsf from General Fund	165,000	0		0
Trsf from Econ. Devl	162,500	500,000	500,000	500,000
NET INCOME	\$ 202,377	\$ 269,054	\$ 324,262	\$ 339,979

GOLF COURSE DEBT SERVICE BUDGET SUMMARY

This fund was 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.

The final payment of the \$4M Refunding Bonds was in March 2023.

RESOURCES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	ADOPTED 2023-24
Fund Balance	\$ 0	\$ 0	\$ 0	0
Revenues				
Transfer from Econ. Devl.	428,100	382,500	382,500	0
	<u>428,100</u>	<u>382,500</u>	<u>382,500</u>	<u>0</u>
Total Resources	\$ 428,100	\$ 382,500	\$ 382,500	0
 EXPENDITURES				
Principal	\$ 405,000	\$ 375,000	\$ 375,000	0
Interest	23,100	7,500	7,500	0
Paying Agent Fees				
	<u>428,100</u>	<u>382,500</u>	<u>382,500</u>	<u>0</u>
Total Expenditures				
	<u>428,100</u>	<u>382,500</u>	<u>382,500</u>	<u>0</u>
Ending Fund Balance	\$ 0	\$ 0	\$ 0	0



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 2018 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 following years 2019 thru 2024.

The following purchases are recommended for FY 23-24:

- Replace 3 Police Patrol Vehicles \$225,000
- Replace Car & Body Cameras - \$50,000
- Replace 12 Radar Units - \$40,000
- New Police CID Van \$60,000
- New Drone Unit for Fire Marshall's Office - \$17,000
- New Pickup Topper for Fire Marshall Unit - \$10,000
- Replace EMS Ambulance Chassis - \$200,000
- Replace 2 Backhoes - \$225,000
- Replace Tractor - \$50,000
- Replace six Mower(s) Drainage, Parks & Utilities - \$75,000
- New 16' Trailer - \$4,200
- Replace WWTP Entry Camera System - \$15,000
- Replace Sanitation Flatbed - \$120,000
- Computer Equipment (citywide) \$430,195

Total **\$1,521,395**

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 23-24 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

RESOURCES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Fund Balance	\$ 8,642,130	\$ 10,380,298	\$ 10,380,298	\$ 10,544,263
Revenues				
Transfer from General Fund	2,110,855	1,487,325	1,487,360	1,487,570
Transfer from Utility Fund	687,755	794,805	794,805	795,000
Interest Income	45,448	8,000	68,000	70,000
Insurance Proceeds				
TCEQ Vehicles				
Sale of Fixed Assets	2,785			
	\$ 2,846,843	\$ 2,290,130	\$ 2,350,165	\$ 2,352,570
Total Resources	\$ 11,488,973	\$ 12,670,428	\$ 12,730,463	\$ 12,896,833

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Computer Equipment & Software	\$ 470,664	\$ 381,100	\$ 381,100	\$ 430,195
ADMINISTRATION:	43,000			
COURT:				
Replace Courtroom Video system				
Replace Courtroom Audio System	8,484			
POLICE:	252,621			
Replace #1048 PPV with Explorer				75,000
Replace #865 Community Police -Tahoe				75,000
Replace V 1222 with Tahoe				75,000
Replace V# 1229 with Tahoe				40,000
Replace V# 1239 with Tahoe				60,000
replace radar unity 12 kustan signal radars				60,000
New CID van Crime scene unit Ford				60,000
Replace # 1189 with Tahoe		60,000	60,000	
Patrol 1238Striping				
Outfit patrol v#1228				
Replace 34 Ballistic Vests		52,000	52,000	
Outfit patrol v#1239				
Replace #1192 PPV with Tahoe		60,000	60,000	
Replace #1221 PPV with Tahoe		60,000	60,000	
Replace Consoles		334,000	334,000	
Replace #1076 PPV with Explorere		47,000	47,000	
HUMANE:				
1/2 Ton Pickup Truck w/Uplift		55,000	55,000	

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
<u>FIRE:</u>	14,226			
DSI M30 drone				17,000
Replace #1056 with New Truck for Fire Chief				
New Gear Washer				
New Gear Dryer				
New SCBA Fill Station				
Topper & Slide V1145				10,000
<u>EMS:</u>	17,976			
Replace medic Ambulance #1211				200,000
Replace Chassis #1774 Ambulance		200,000	200,000	
<u>PARKS:</u>				
Replace #1043 Pick Up	28,609			
New PTO-60 Sports Turf Renovator		18,500	18,500	
Replace #1160 Exmark Mower				13,000
Replace #1204 Exmark Mower				13,000
Replace #1205 Exmark Mower				13,000
Replaxe V# 854 Backhoe				150,000
Replace Tractor # 534				
Replace Exmark #1159				
Replace Exmark #1161				
Replace Tractor Deck #1012				
Replace Mowing Deck #1010				
<u>STREETS:</u>				
Replace Portable Light Plant # 1016				
Replace #740 Dump Truck		83,000	83,000	
New Sand Spreader		7,000	7,000	
<u>DRAINAGE:</u>				
New X Turn Mower		13,100	13,100	
New X Turn Mower		13,100	13,100	
Replace finish Mower				12,000
Replace V#831 Backhoe				175,000
New 16" trailer				4,200
Replace #1027 Chevy Silverado 2500 (2009)				
Replace #811 John Deere Tractor				50,000
New 9' Mower Deck				
<u>CODE ENFORCEMENT:</u>				
Replace 2007 Honda Civic #883				
Replace #813 - Code				

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
<u>GARAGE:</u>	11,306			
Replace Video Camera System				
Replace Four Post 62,000 Truck Lift				
<u>UTILITY ADMIN:</u>				
Replace #829 F-150Ext Cab		47,000	47,000	
<u>WASTE WATER:</u>	3,841			
Replace zero turn mower				12,000
Replace zero turn mower				12,000
Replace WWTP camera				15,000
<u>SANITATION:</u>				
Replace #1006 Flatbed CNG				
New Articulating Loader				
Replace #1064 Flatbed trailer				120,000
Replace #1008 Flatbed Trailer				
Replace Res Garb Truck # 810				
Replace #1046 Rear Loader		375,000	375,000	
Replace #1142 Rear Loader		375,000	375,000	
Replace #807 Commercial Side Load				
Replace #869 Refuse Rear Loader				
Replace #875 Refuse Rear Loader				
Replace Comm Garbage # 793				
Replace Cameras (25)				
<u>GOLF COURSE</u>				
Replace Galvanized PTO Driven Brush Hog		5,400	5,400	
<u>Transfer to other funds</u>	257,948			
Total Expenditures	\$ 1,108,675	\$ 2,186,200	\$ 2,186,200	\$ 1,571,395
Ending Fund Balance	\$ 10,380,298	\$ 10,484,228	\$ 10,544,263	\$ 11,325,438

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.

In May 2022, voters authorized the sale of two small parcels of Parkland located on Timbercreek Drive. These parcels were sold in the amount of \$267,700 and are earmarked for improvements to Timbercreek Park and Dunbar Park.

PROJECTS FOR FY 2023-24

Kid Fishing Event	\$2,000
Timbercreek TPWD Nature Trail Grant 20%	30,000
Dunbar Park Pavilion Renovations	20,000
Community (matching) Park Improvement Funds	20,000
Contingency	<u>5,000</u>
	\$77,000

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

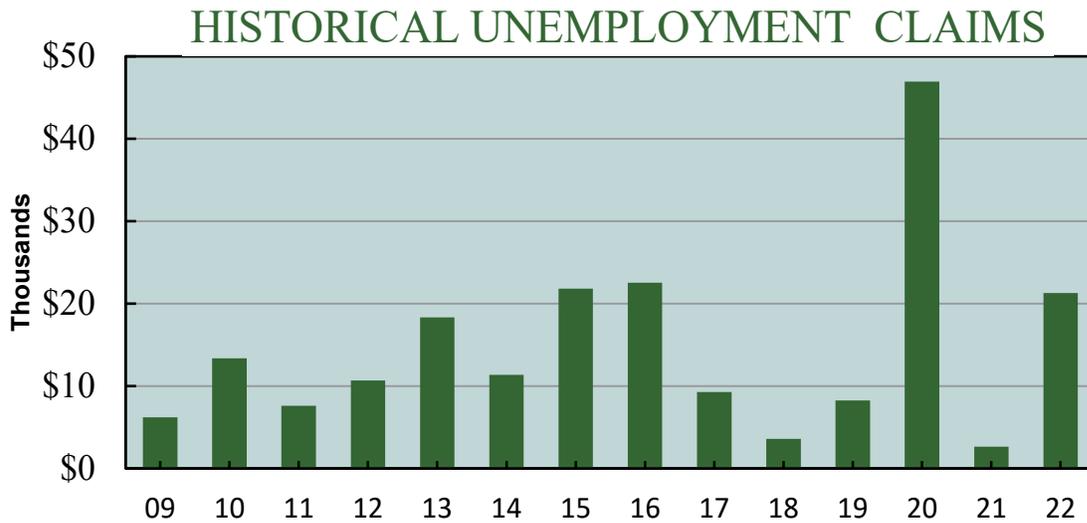
PARKS FUND BUDGET SUMMARY

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Fund Balance	\$ 101,741	\$ 89,156	\$ 100,278	\$ 346,365
Revenues				
Interest Income	\$ 442	\$ 0	\$ 2,000	\$ 2,000
Contributions and Donations	0	0	267,700	0
	<u>\$ 442</u>	<u>\$ 0</u>	<u>\$ 269,700</u>	<u>\$ 2,000</u>
Total Resources	\$ 102,183	\$ 89,156	\$ 369,978	\$ 348,365
<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Kid Fishing Event	1,905	3,000	1,905	2,000
Timbercreek TPWD Nature Trail Grant 20%				30,000
Dunbar Park Pavilion Renovations				20,000
Dunbar Disc Golf Course Renovations			16,708	
Community (matching) Park Improvement Funds		20,000	5,000	20,000
Contingency		5,000		5,000
	<u>\$ 1,905</u>	<u>\$ 28,000</u>	<u>\$ 23,613</u>	<u>\$ 77,000</u>
Total Expenditures	\$ 1,905	\$ 28,000	\$ 23,613	\$ 77,000
Ending Fund Balance	\$ 100,278	\$ 61,156	\$ 346,365	\$ 271,365

UNEMPLOYMENT INSURANCE FUND

<i>RESOURCES</i>	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Fund Balance	\$ 59,759	\$ 38,657	\$ 38,657	\$ 23,342
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	172	30	685	750
	<u>\$ 172</u>	<u>\$ 30</u>	<u>\$ 685</u>	<u>\$ 750</u>
Total Resources	\$ 59,931	\$ 38,687	\$ 39,342	\$ 24,092

<i>EXPENDITURES</i>	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Unemployment Claims	\$ 21,274	\$ 25,000	\$ 16,000	\$ 20,000
Total Expenditures	\$ 21,274	\$ 25,000	\$ 16,000	\$ 20,000
Ending Fund Balance	\$ 38,657	\$ 13,687	\$ 23,342	\$ 4,092



SPECIAL EVENTS FUND

RESOURCES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Fund Balance	\$ 71,958	72,891	72,891	64,738
Revenues				
Transfer from General Fund	\$ 30,000	40,000	40,000	40,000
Transfer from Motel Occ.	70,564	55,000	60,000	60,000
Revenues from FOL	0	14,000	12,035	14,000
Miscellaneous (Special Events)	17,310	15,000	4,000	15,000
Interest	261	0	0	0
	<u>\$ 118,135</u>	<u>\$ 124,000</u>	<u>\$ 116,035</u>	<u>\$ 129,000</u>
Total Resources	\$ 190,093	\$ 196,891	\$ 188,926	\$ 193,738
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Festival of Lights	\$ 39,112	39,700	50,688	40,000
Festival of Lights - Grounds	1,663	0	0	1,700
Concerts in the Park	23,865	25,000	25,000	25,000
July 4th Celebration	25,000	30,000	30,000	30,000
Misc / Advertising	5,500	0	0	0
Tournaments	2,500	0	0	0
Misc./Pay Concerts	16,062	15,000	15,000	15,000
Lion's Club Flag Sponsorship	3,500	3,500	3,500	3,500
	<u>\$ 117,202</u>	<u>\$ 113,200</u>	<u>\$ 124,188</u>	<u>\$ 115,200</u>
Total Expenditures	\$ 117,202	\$ 113,200	\$ 124,188	\$ 115,200
Ending Fund Balance	\$ 72,891	\$ 83,691	\$ 64,738	\$ 78,538

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Fund Balance	\$ 951,479	\$ 955,693	\$ 955,693	\$ 973,957
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	4,214	450	18,264	20,000
	<u>\$ 4,214</u>	<u>\$ 450</u>	<u>\$ 18,264</u>	<u>\$ 20,000</u>
Total Resources	\$ 955,693	\$ 956,143	\$ 973,957	\$ 993,957
EXPENDITURES				
	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer to General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 955,693	\$ 956,143	\$ 973,957	\$ 993,957

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Fund Balance	\$ 420,865	\$ 422,914	\$ 422,914	\$ 430,102
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	0
Interest Income	2,049		7,188	7,500
	\$ 2,049	\$ 0	\$ 7,188	\$ 7,500
Total Resources	\$ 422,914	\$ 422,914	\$ 430,102	\$ 437,602
EXPENDITURES				
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 422,914	\$ 422,914	\$ 430,102	\$ 437,602

MOTEL OCCUPANCY TAX FUND

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

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
	2021-22	2022-23	2022-23	2023-24
Fund Balance	\$ 95,926	\$ 89,299	\$ 89,299	\$ 99,168
Revenues				
Hotel Occupancy Tax				
Best Western	\$ 92,152	\$ 90,480	\$ 90,758	\$ 95,296
Super 8	17,109	19,240	13,677	14,361
Staybridge Suites	171,876	175,240	172,072	180,676
Less Rebate	(111,719)	(113,906)	(111,847)	(117,439)
Clarion	31,536	23,920	34,994	36,743
Comfort Suites	70,920	66,560	72,072	75,675
Courtyard by Marriott	250,430	260,000	284,078	298,282
Less Rebate	(187,823)	(195,000)	(213,059)	(223,712)
Woodspring	72,958	70,304	60,352	63,670
Candlewood	82,264	80,080	92,831	97,472
Total Occupancy Tax	\$ 489,703	\$ 476,918	\$ 495,928	\$ 521,024
Interest Income	383	50	1,500	1,750
	\$ 490,086	\$ 476,968	\$ 497,428	\$ 522,774
Total Resources	\$ 586,012	\$ 566,267	\$ 586,727	\$ 621,942
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2021-22	2022-23	2022-23	2023-24
Fine Arts Council	\$ 69,203	66,560	69,430	72,901
Brazosport Area C of C	143,348	138,320	143,819	151,040
Museum of Natural Science	103,804	99,840	104,145	109,352
L.J. Historical Museum	103,804	99,840	104,145	109,352
Level 2 Expenditures	0	0	0	0
Marketing Items / Brochure	5,990	4,769	6,020	5,000
Transfer to Special Events	70,564	55,000	60,000	60,000
Total Expenditures	\$ 496,713	\$ 464,329	487,559	\$ 507,645
Ending Fund Balance	\$ 89,299	\$ 101,938	99,168	\$ 114,297

Level 1 Max Increase to \$662,319 CPI Adjustment (April 2022 to April 2023)

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 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Fund Balance	\$ 441,803	442,593	442,593	408,407
Revenues				
PEG fees	\$ 63,621	65,000	65,000	65,000
Interest	1,872	250	250	250
	<u>\$ 65,493</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>
Total Resources	\$ 507,296	\$ 507,843	\$ 507,843	\$ 473,657
EXPENDITURES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Operating Expenses				
Operating Supplies/BISD	\$ 64,703	100,000	46,185	
Operating Supplies/City		49,000	53,251	50,000
Total Expenditures	\$ 64,703	\$ 149,000	\$ 99,436	\$ 50,000
Ending Fund Balance	<u>\$ 442,593</u>	<u>\$ 358,843</u>	<u>\$ 408,407</u>	<u>\$ 423,657</u>

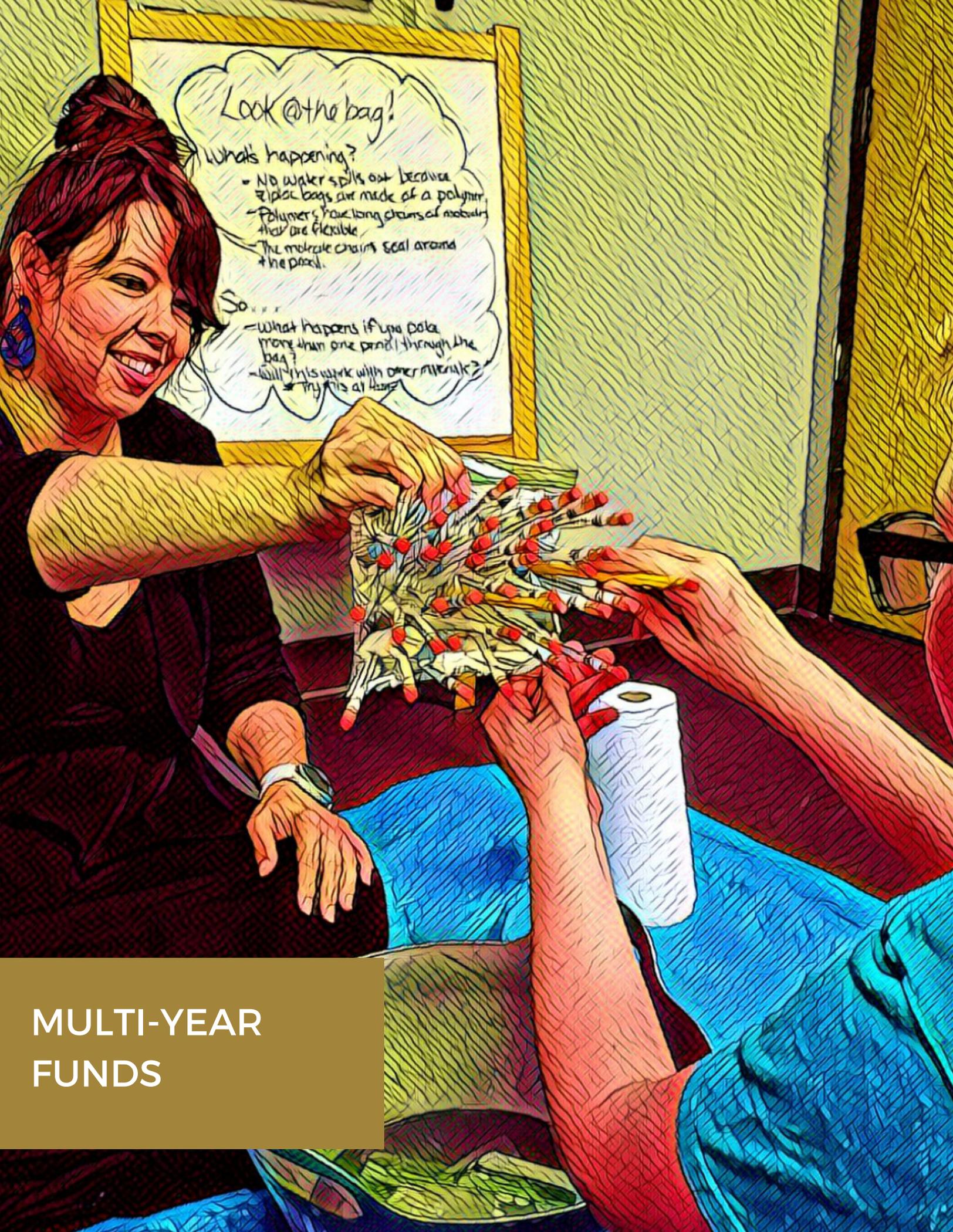
POLICE SEIZURE FUNDS BUDGET

The Police Seizure Fund is used to account for federal and state seized funds. These funds are to be used for law enforcement purposes.

In lieu of the disposition of forfeited property, Section 59.06 of the Code of Criminal Procedure grants spending authority to the Police Department. The Police Department is required to keep the governing body informed of aggregate expenditures of forfeiture funds by category. This entails submitting a budget for these funds that only lists and defines the categories that the forfeiture funds will be spent on.

RESOURCES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Fund Balance	\$ 74,920	\$ 80,457	\$ 80,457	\$ 80,457
Revenues				
Seizures	\$ 72,324	\$ 20,000	20,000	20,000
Misc	0			
Interest	86	0	0	0
	<u>\$ 72,410</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Total Resources	\$ 147,330	\$ 100,457	\$ 100,457	\$ 100,457
EXPENDITURES	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED 2022-23	ADOPTED 2023-24
Reimbursement (30% to DA)	\$	\$	\$	\$
Undercover Operations				
Operating Supplies	66,873	20,000	20,000	20,000
Miscellaneous				
	<u>66,873</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Expenditures	\$ 66,873	\$ 20,000	\$ 20,000	\$ 20,000
Ending Fund Balance	\$ 80,457	\$ 80,457	\$ 80,457	\$ 80,457

This page is intentionally left blank



Look @ the bag!

What's happening?

- No water spills out because ziploc bags are made of a polymer
- Polymers have long chains of molecules they are flexible
- The molecule chains seal around the pencil.

So...

- What happens if you poke more than one pencil through the bag?
- Will this work with other materials?
- Try this at home!

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. It is currently proposed to be used to extend Azaela street.

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 is 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 are for Shy pond and for Downtown construction contingency.

MULTI-YEAR FUNDS SUMMARY - GENERAL

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 consists 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 is almost finalized.

2021 Infrastructure Improvement Bond Construction Fund

This fund accounts for \$26.5 million of bonds approved by the voters in May 2021. The first bond was issued for \$7,345,000 in December 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 which is now complete. 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. A second tranche for \$16.5 Million is proposed for this year's budget.

2022 Parks and Recreation Improvement Bonds

\$3.5 million in Certificates of Obligation was issued in the Spring of 2022. The \$2.13 million is being used for the replacement/expansion of restrooms in six parks two of which are complete, while the remaining \$1.37 million would be for the replacement of playground equipment at seven parks. These bonds are being 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 now complete.

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. This project is now complete.

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 which is completed bid 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 earmarked 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 is in process.

2022 Water and Sewer Bond Construction Fund

\$6 million in C.O's were issued in December of 2022 for the rehabilitation of Pump station #1 which processes 60% of the City's water. Engineering for this project is under way.

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 May 2023

	Project to Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 3,000,000	\$ 3,003,656
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		59,424
Fiscal 2023		0
Total Interest Earned	0	59,424
Total Resources	\$ 3,000,000	\$ 3,154,287

	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	245,663			432,274
Total Expenditures	\$ 3,160,763	\$ 0	\$ 0	\$ 3,154,287
Projected Remaining Funds				\$ 0

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 May 31, 2023

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 2,000,000	\$ 2,000,000
Interest Earned		
Prior Years	38,268	38,268
Fiscal 2023	<u>29</u>	<u>29</u>
Total Interest Earned	<u>38,297</u>	<u>38,297</u>
Total Resources	\$ 2,038,297	\$ 2,038,297

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
South Parking Place	\$ 2,000,000	\$ 1,955,924	\$	\$ 1,955,924
This Way-C/Way to 332		45,910		45,910
Downtown Landscaping Repair		27,689		27,689
S parking pl add elect		<u>8,735</u>		<u>8,735</u>
Total Expenditures	\$ 2,000,000	\$ 2,038,258	\$ 0	\$ 2,038,258

Projected Remaining Funds

39

2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

Economic Development Incentive for Redevelopment of Oak Woods Subdivision (HEB)

In 2013 the City Council and LJDC approved a \$3 million infrastructure reimbursement agreement for the redevelopment of the Oak Woods subdivision. The Oak Woods subdivision was the first residential area built in Lake Jackson located east of downtown and had over 102 duplexes built there during WWII. HEB constructed an 83,000 sq. ft. store on about 13 acres of the 38-acre site. The remainder of the acreage is being developed with a combination of office, retail and residential. The \$3 million agreement reimbursed HEB for all public infrastructure installed to serve the site.

Economic Development Incentive for Texas Innovation Center

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

Both of these projects are now complete. Dow did not request the entire \$2.5 million reimbursement. An additional project to repair streets in the area of the Dow complex that were compromised during construction is also complete. There remains slightly less than \$100,000 that can be used for a project in the Dow / HEB area.

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. These projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure. Overall, the incentives offered these companies continue to pay off in a direct increase to the property tax base as well as serving to attract other commercial entities to the area.

2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

2014 \$5.5 Mill Economic Incentives Infrastructure Bonds #139 As of June, 2023

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 5,500,000	\$ 5,500,000
Prior Interest Earned	19,770	19,770
Fiscal 2023 YTD	2,750	2,750
Total Interest Earned	<u>22,520</u>	<u>22,520</u>
Total Resources	\$ 5,522,520	\$ 5,522,520

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Dow Innovation Center Off-Site Utilities	\$ 2,500,000	\$ 2,344,193	\$ 0	\$ 2,344,193
Abner Jackson Street Repair		49,156	0	49,156
Oak Woods Re development HEB	3,000,000	3,000,000	0	3,000,000
This Way spot repair		33,446		33,446
Azelea bridge		10,867		10,867
Azelea Street Extension			84,858	84,858
Total Expenditures	\$ 5,500,000	\$ 5,437,662	\$ 84,858	\$ 5,522,520

Projected remaining Funds **\$ 0**

2016-2017 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2016 voters approved the issuance of an additional \$16 million in General Obligation Bonds. This fund was established to account for the first phase (\$3 million) and the second phase (\$4 million). These bonds were sold in December 2016 and December 2017 respectively.

Plantation Drive Bridge

With the construction of the Plantation Park Apartments, Plantation Drive is now a 4-lane road from SH 332 to Oleander Street, at which point there was only a 2-lane bridge to cross the Flag Lake Channel. \$1.0 million was allocated to build an additional 2-lane bridge so that there are 4 lanes of traffic going all the way to Medical Drive. Construction of this project is complete at a total cost of \$910,155.

Willow/Blossom/Daisy Drainage

There is \$800,000 allocated for this project. The drainage project for the Willow/Blossom/Daisy area is 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

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 #135 As of June, 2023

Resources	Project To Date *	Total Projected
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	293,007	293,007
Fiscal 2023	59,804	89,706
Total Interest Earned	364,270	394,173
Total Resources	\$ 7,364,270	\$ 7,394,173

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Woodland Park Subdivision *	\$ 2,381,060	\$ 2,381,060	\$	\$ 2,381,060
That Way/N Parking Place Engineering	714,045	714,045		714,045
Traffic signals	437,075	437,075		437,075
Plantation Dr Bridge	910,155	910,155		910,155
Willow / Blossom Drainage	835,467	835,467		835,467
Shy Pond Drainage	1,722,198	169,640	1,946,731	2,116,371
Total Expenditures	\$ 7,000,000	\$ 5,447,442	1,946,731	\$ 7,394,173

Projected Remaining Funds **\$ 0**

* Woodland Park includes Hickory, Oleander, Bois D Arc, South Yaupon and Lotus

2018 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2016 Voters approved the issuance of an additional \$16 million in General Obligation Bonds. This fund was established to account for the third phase and final issuance of those bonds. These bonds were sold in December 2018.

Downtown Revitalization

This bond issue will include \$9 million for the fourth phase of the Downtown Revitalization Project. This project includes the reconstruction of 2,525 linear feet of streets, sidewalks, utility lines, and public parking along North Parking Place, That Way from Parking Way to Oyster Creek Drive, and Circle Way from Oak Drive to That Way. The project will also include adding public gathering spaces and pedestrian improvements to the area. Construction 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 #133 As of June 2023

Resources	Project To Date *		Total Projected	
Net Proceeds from Bonds to be Issued	\$	9,000,000	\$	9,000,000
Interest Earned				
Prior Years		326,247		326,247
Fiscal 2023		149,578		199,078
Total Interest Earned		475,825		525,325
Total Resources	\$	9,475,825	\$	9,525,325
Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Downtown Revitalization	\$ 9,000,000	\$ 8,026,488	\$ 973,512	\$ 9,000,000
Total Expenditures	\$ 9,000,000	\$ 8,026,488	973,512	\$ 9,000,000
Projected Remaining Funds			\$	525,325

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.

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 #132 As of June 2023

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 7,600,000	\$ 7,600,000
Interest Earned		
Prior Years	61,956	61,956
Fiscal 2023	227,555	316,055
Total Interest Earned	<u>289,511</u>	<u>378,011</u>
Total Resources	\$ 7,889,511	\$ 7,978,011

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Animal Control Facility	\$ 3,700,000	\$ 302,431	\$ 3,397,569	\$ 3,700,000
Pin Oak, N. Shady Oaks, Forest Oaks Ln	2,600,000	195,601	2,404,399	2,600,000
Street Panel Replacements	1,000,000	373,897	626,103	1,000,000
Library Flooring	300,000	299,555	445	300,000
Total Expenditures	\$ 7,600,000	\$ 1,171,484	6,428,516	\$ 7,600,000

Projected Remaining Funds

202

\$ 378,011

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 #130 As of June 2023

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 3,500,000	\$ 3,500,000
Interest Earned		
Prior Years	24,755	24,755
Fiscal 2023	89,889	119,889
Total Interest Earned	114,644	144,644
Total Resources	\$ 3,614,644	\$ 3,644,644

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Pee Wee Baseball RR/Concession/Storage	596,000	683,597	(87,597)	683,597
Junior Service League Restrooms	150,000		150,000	150,000
Dunbar Pk Pavillion Restroom Replace	970,000	524,951	445,049	970,000
Garland Park small restroom	150,000		150,000	150,000
Jasmine Park Playground & Path	250,000		250,000	250,000
Timbercreek Playground Path & Trail	336,000	346,345	(10,345)	346,345
Captain Terry Playground & Path	125,000		125,000	125,000
Maclean	450,000		450,000	450,000
Pecan Park Playground & Path	138,000	138,014	(14)	138,014
Fireman's Park Playground & Path	135,000		135,000	135,000
Garland Park playground and path	200,000	170,155	29,845	200,000
Total Expenditures	\$ 3,500,000	\$ 1,863,062	1,636,938	\$ 3,597,956

Projected Remaining Funds	\$ 46,688
----------------------------------	------------------

2013 WATER AND SEWER BOND CONSTRUCTION FUND

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

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

Northwest Water System Expansion

This project was the first of a phased approach to providing water service to the airport area.

This phase included a connection to the existing Brazosport Water Authority main, a 100,000-gallon ground storage tank, a 10,000 gallon pressure tank, booster pumps, chemical treatment facilities and a control room. These facilities are complete and located on a plant site donated by the County east of the airport. Water mains were extended to the airport to the west, to CR 220 to the north, and to the Alden development to the South. The Airport is in the process of completing their internal system and will soon connect to these lines.

This initial phase will serve up to the first 400 equivalent single-family connections around the airport and in the Alden development. Future phases would include additional ground storage and booster pumps, elevated storage, and a well system. With development of the Alden tract, this system will eventually connect back to the existing city water system.

Repair and Repaint Water Tower

This provided funds for the repair and repainting of the Water Tower known as the Dow Ag Tower (Leo Martin). This project was the first completed from this bond issue at total cost of \$436,675.

Local Lift Station Renovations

This will replace the pumps and controls and upgrade the flow capacity of the existing Lift Station #16 to meet the requirements for the full build out of the Creekside subdivision (\$150,000) and will replace major pumping equipment and controls at smaller lift stations (\$100,000).

All of the planned projects for this bond fund are complete. Because these projects were completed under budget we have funded additional projects. This includes a project to asphalt the access road to the water plant (complete), additional lift station renovations (complete), 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

2013 \$2.0 Million Water and Sewer Bonds 2013A \$1.5 Million Certificates of Obligation #257 As of June, 2023

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issues 2013 Water & Sewer Bonds	\$ 2,000,000	\$ 2,000,000
Net Proceeds from Bond Issues 2013A CO's	\$ 1,500,000	1,500,000
Interest Earned		
Prior years interest	28,760	28,760
Fiscal 2023 YTD	2,267	3,024
Total Interest Earned	31,027	31,784
Total Resources	\$ 3,531,027	3,531,784

Expenditures	Original Budget	Project To Date	Remaining to be Spent	Total Projected
Replace Sewer Line -	\$ 359,867	\$ 359,867	\$ 0	\$ 359,867
NW Water Expansion-	2,279,787	2,279,787	0	2,279,787
Local Lift Station Renovations 83-97	224,868	224,868	0	224,868
Repaint Water Tower - Dow Ag	469,475	469,475	0	469,475
Water Mixers for Ground Storage Tanks	166,003	166,003	0	166,003
Lift Station #11 emergency repairs			31,784	31,784
Total Expenditures	\$ 3,500,000	\$ 3,500,000	\$ 31,784	\$ 3,531,784

Projected Remaining funds	\$ 0
----------------------------------	-------------

2016 WATER AND SEWER BOND CONSTRUCTION FUND

Northwest Sewer System Expansion

In December 2016, the City issued \$3.0 million in Water and Sewer Bonds and \$3.9 million Certificates of Obligation. The proceeds from these bonds funded the Northwest sewer system expansion and a new and improved force main from lift station 25 (near the Brazos Mall) to the Wastewater Treatment Plant. This will improve flow and capacity for the Mall and surrounding commercial properties.

The Northwest sewer expansion extended sewer service to the Airport area and also serves Texas Department of Criminal Justice Clemens Unit. Previously this unit treated their own wastewater, but they desired to and are now connected to our system. This project included main trunk lines, lift stations, and force mains back to our existing plant.

These projects are complete and are significantly under budget. Additional projects identified to be completed with the savings include Replacement of water well 5, the water and sewer portion of Woodland Park, Oak Drive water tower repair, Engineering for Booster Pumps at Oak Drive, and a new SCADA system for the water operations.

After completion of the above projects there will remain approximately \$800,000. These funds are reserved to provide the final sewer trunk system required to serve the future Alden Subdivision. This balance and a reserved \$1.2 Million in the Utility projects fund will provide the \$2 Million needed for this final sewer trunk line. Any cost above \$2 million for this final sewer trunk line would come from the developer of the Alden subdivision.

IMPACT ON OPERATING BUDGET

The impact on the operating budget of adding the Clemens Unit has been greater than anticipated. After averaging 500,000 gallons a day for the first year of being on our system, they addressed some internal infiltration issues and have now settled in at 230,000 gallons a day. This represents approximately \$400,000 in annual revenue for our system. Our wastewater reclamation facility has the capacity to handle this with some increase in treatment cost. However, the increase in cost is far exceeded by the increase in revenues. The additional projects will have minimal direct impact. The new SCADA system will probably add a maintenance contract and communication cost of less than \$5,000 annually. Replacement of water and sewer lines in the Woodland Park subdivision are a portion of the plan to improve operational efficiency by reducing water leaks and sewer infiltration.

2016 WATER AND SEWER BOND CONSTRUCTION FUND

2016 \$3 Million Water and Sewer Bonds \$3.9 Million Certificates of Obligation Bond Construction Fund #256

As of June 2023

Resources	Project To Date *	Total Projected
Net Proceeds from Water and Sewer Bonds	\$ 3,000,000	\$ 3,000,000
net Proceeds from Certificates of Obligation	3,900,000	3,900,000
Prior period interest	150,730	150,730
Interest Earned 2023 YTD	27,738	36,738
Total Interest Earned	178,468	187,468
Total Resources	\$ 7,078,468	\$ 7,087,468

Expenditures	Original Budget	Project To Date *	Remaining to be Spent	Total Projected
Northwest Sewer expansion				
extend sewer service to airport	\$ 3,356,091	\$ 3,356,091	\$	\$ 3,356,091
& Lift Station 25 force main	1,274,347	1,274,347		1,274,347
Sewer North- add'l transmission	55,963	55,963		55,963
Replace Water Well 5	324,100	324,100		324,100
Woodland Park Water/Sewer	638,387	638,387		638,387
Oak Drive Water Tower	275,850	275,850		275,850
Booster Pumps	29,818	29,818		29,818
SCADA	152,869	152,869		152,869
WWTP Repairs - HRGreen	240,075	296,038		296,038
WWTP Generator	552,500	552,500		552,500
Lift Station #11 Emergency Rep			131,505	131,505
Total Expenditures	\$ 6,900,000	\$ 6,955,963	131,505	\$ 7,087,468

Projected Remaining Funds

\$ 0

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 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 #258 As of June 2023

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned Previous years	232,010	232,010
Fiscal 2023	51,115	69,115
Total Interest Earned	<u>283,125</u>	<u>301,125</u>
Total Resources	\$ 5,283,125	\$ 5,301,125

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
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	1,530,529		1,530,529
wwtp generator		718,250		718,250
Waste Water Treatment Plant Evaluation		55,939		55,939
Water/Waste Water Other Rehab			1,177,516	1,177,516
Water Mixers for Ground Storage Tanks		208,177		208,177
Total Expenditures	\$ 5,000,000	\$ 4,123,609	1,177,516	\$ 5,301,125

Projected Remaining Funds

\$ 0

2019 WATER AND SEWER BOND CONSTRUCTION FUND

This fund will account for the December 2019 issuance \$5.0 million of Water and Sewer bonds. This was initially 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

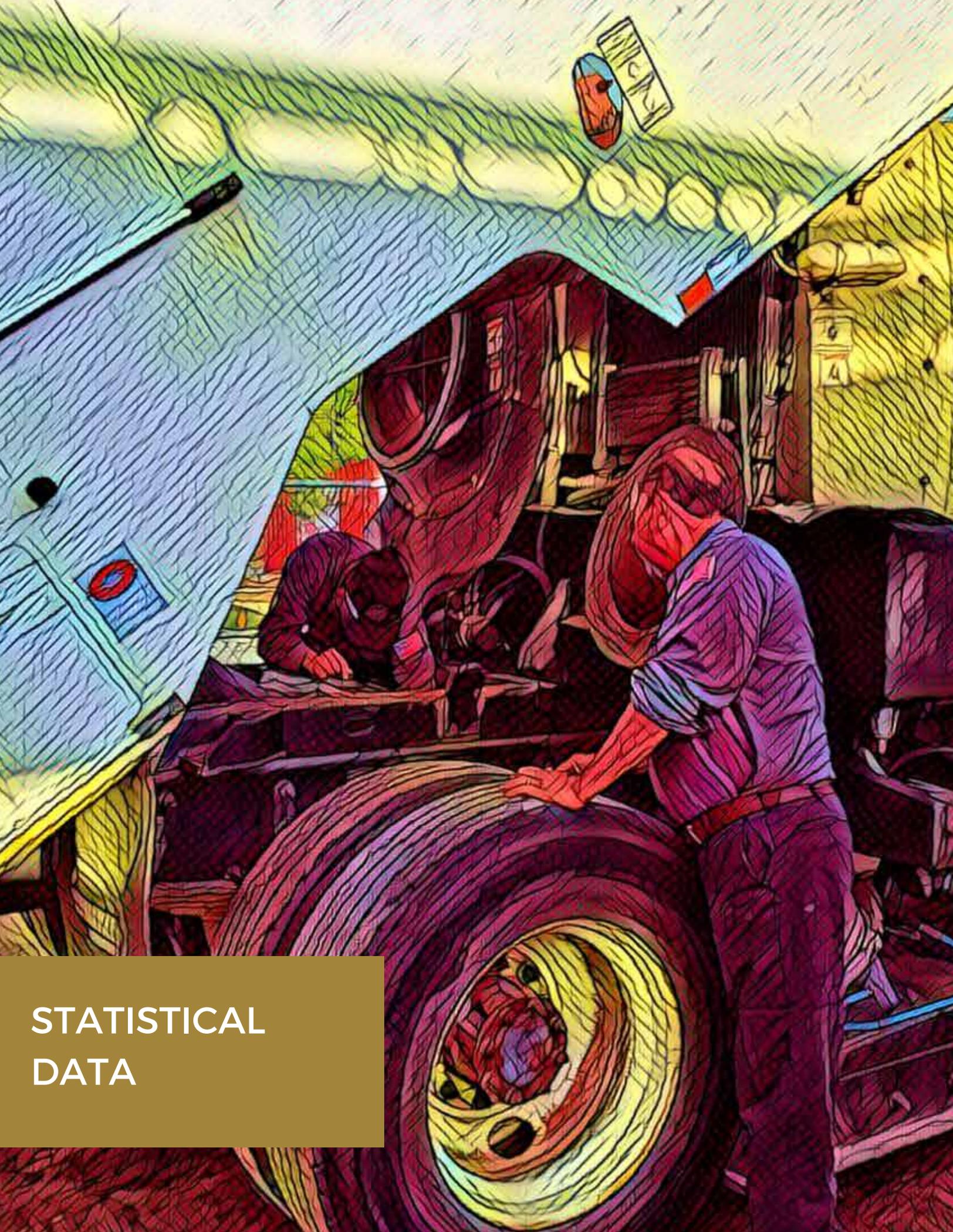
This project will have no direct impact on the operating budget.

2019 Water & Sewer Bond Bond Construction Fund #255 As of June 2023

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned		
Prior Years	82,565	82,565
Fiscal 2023	163,652	223,652
Total Interest Earned	<u>246,217</u>	<u>306,217</u>
Total Resources	\$ <u>5,246,217</u>	\$ <u>5,306,217</u>

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Lift Station 1 Rehab & Force Main	\$ 5,000,000	\$ 1,996,650	\$ 3,003,350	\$ 5,000,000
Total Expenditures	\$ <u>5,000,000</u>	\$ <u>1,996,650</u>	<u>3,003,350</u>	\$ <u>5,000,000</u>
Projected Remaining Funds			\$ <u><u>306,217</u></u>	

This page is intentionally left blank



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 37 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

Size

Development of the 18 square mile area that comprises the City of Lake Jackson began in 1941 and has produced an orderly, well planned residential community. Lake Jackson, itself, has a population of almost 29,000 people. Yet, Lake Jackson is part of a larger community of cities located in southern Brazoria County. Comprised of Lake Jackson, Clute, Freeport, Oyster Creek, Quintana, Jones Creek, Richwood, Surfside, Angleton and Brazoria, this area represents a population of over 77,000. Our regional retail center draws people from points well west and north of our city.

Location

The City of Lake Jackson is part of the Brazosport Area which includes the cities of Brazoria, Clute, Freeport, Jones Creek, Oyster Creek, Quintana, Richwood and Surfside Beach. Lake Jackson is located 50 miles south of Houston, 45 miles southwest of Galveston and 8 miles north of the Gulf of Mexico.

Access

The City is accessible via State Highway 332, the Nolan Ryan Expressway (State Highway 288), FM 2004 and the Port of Freeport. These roads provide access to Houston, Galveston, and the market areas of Brazoria, Matagorda and Fort Bend Counties.

Utilities

- Water, Wastewater and Sanitation Services are provided by the City of Lake Jackson
- Electric Service is provided by a competitive retail provider (you choose)
- Gas Service is provided by CenterPoint Energy.

TRANSPORTATION

Highways

- State Highway 288
- State Highway 36
- State Highway 35
- State Highway 288B
- State Highway 332
- FM 2004

Trucking

- 28 Tank Truck Lines
- 10 Motor Freight Carriers
- 7 Local Terminals

Air Freight/Package Services

Seven companies servicing large and small package requirements.

Rail

Union Pacific Railroad services the area.

Air

Brazoria County Airport - 7,000 ft. runway, lighted, ILS & NDB; charter and corporate services.

Houston's Hobby Airport - one hour away, Houston's Bush Intercontinental Airport - 1.5 hours away with all major commuter carriers.

Shipping

Port of Freeport-

Long term planning and careful development have given rise to the most accessible port serving the Gulf Coast. Located just 1.3 miles from deep water, Port Freeport dispenses with unnecessary transit time and assures ship operators a fast, safe turnaround.

The Port offers a depth of 36 feet at the public facilities -- 400-foot wide channels and a 1200-foot wide turning basin. Over 2,150 feet of dockspace is immediately accessible to 416,000 square feet of transit storage, a covered boxcar loading area and 47 acres of prepared open storage.

Bus

The Gulf Coast Transit District 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

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%

2022 Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.3231
Brazosport ISD	1.1330
Brazosport College	0.2859
Brazoria County (including Road & Bridge)	0.3411
Brazos River Harbor Navigation District	0.0350
Velasco Drainage District	<u>0.0745</u>
Aggregate Tax Rate	2.1926

HISTORICAL POPULATION

Population Demographics

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Total Population	26,602		26,852		29,424		30,978		0.9%	5.3%
Population Density (Pop/Sq Mi)	1,275.18		1,557.80		1,410.43		1,484.91		22.2%	5.3%
Total Households	9,659		10,301		11,617		12,349		6.6%	6.3%
Population by Gender:										
Male	12,986	48.8%	13,165	49.0%	14,412	49.0%	15,152	48.9%	1.4%	5.1%
Female	13,616	51.2%	13,687	51.0%	15,012	51.0%	15,825	51.1%	0.5%	5.4%

Population by Race

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
White	22,879	86.0%	22,671	84.4%	23,746	80.7%	24,559	79.3%	(0.9)%	3.4%
Black	915	3.4%	1,370	5.1%	1,947	6.6%	2,116	6.8%	49.8%	8.7%
American Indian or Alaska Native	89	0.3%	140	0.5%	169	0.6%	177	0.6%	56.8%	4.6%
Asian/Native Hawaiian/Other Pacific Islander	642	2.4%	792	2.9%	1,150	3.9%	1,338	4.3%	23.3%	16.3%
Some Other Race	1,504	5.7%	1,242	4.6%	1,591	5.4%	1,819	5.9%	(17.4)%	14.3%
Two or More Races	573	2.2%	637	2.4%	820	2.8%	968	3.1%	11.2%	18.0%

Population by Ethnicity

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Hispanic	3,954	14.9%	5,621	20.9%	7,451	25.3%	8,484	27.4%	42.2%	13.9%
Not Hispanic or Latino	22,648	85.1%	21,231	79.1%	21,973	74.7%	22,493	72.6%	(6.3)%	2.4%

Population by Age

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
0 to 4	1,928	7.3%	1,777	6.6%	1,684	5.7%	1,853	6.0%	(7.8)%	10.0%
5 to 14	4,668	17.5%	4,020	15.0%	3,943	13.4%	3,934	12.7%	(13.9)%	(0.2)%
15 to 19	2,076	7.8%	2,059	7.7%	2,073	7.0%	2,039	6.6%	(0.9)%	(1.6)%
20 to 24	1,571	5.9%	1,528	5.7%	1,869	6.4%	1,980	6.4%	(2.8)%	5.9%
25 to 34	3,123	11.7%	3,388	12.6%	4,092	13.9%	4,257	13.7%	8.5%	4.0%
35 to 44	4,776	18.0%	3,446	12.8%	3,638	12.4%	3,999	12.9%	(27.8)%	9.9%

HISTORICAL POPULATION CONT.

Population by Age (cont.)

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
45 to 54	3,732	14.0%	4,261	15.9%	3,691	12.5%	3,690	11.9%	14.2%	0.0%
55 to 64	1,947	7.3%	3,148	11.7%	3,754	12.8%	3,675	11.9%	61.7%	(2.1)%
65 to 74	1,651	6.2%	1,666	6.2%	2,638	9.0%	3,061	9.9%	0.9%	16.0%
75 to 84	869	3.3%	1,119	4.2%	1,374	4.7%	1,756	5.7%	28.7%	27.8%
85+	262	1.0%	440	1.6%	669	2.3%	733	2.4%	67.9%	9.7%
Median Age:										
Total Population	34.8		37.0		37.7		38.4			

Households by Income

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
\$0 - \$15,000	862	8.9%	585	5.7%	539	4.6%	436	3.5%	(32.1)%	(19.1)%
\$15,000 - \$24,999	760	7.9%	795	7.7%	548	4.7%	474	3.8%	4.6%	(13.6)%
\$25,000 - \$34,999	934	9.7%	745	7.2%	685	5.9%	609	4.9%	(20.2)%	(11.2)%
\$35,000 - \$49,999	1,458	15.1%	1,162	11.3%	991	8.5%	896	7.3%	(20.3)%	(9.6)%
\$50,000 - \$74,999	2,041	21.1%	1,702	16.5%	1,777	15.3%	1,446	11.7%	(16.6)%	(18.6)%
\$75,000 - \$99,999	1,576	16.3%	1,812	17.6%	1,786	15.4%	1,482	12.0%	14.9%	(17.0)%
\$100,000 - \$149,999	1,443	14.9%	2,336	22.7%	2,846	24.5%	3,634	29.4%	61.9%	27.7%
\$150,000 +	594	6.2%	1,163	11.3%	2,444	21.0%	3,372	27.3%	95.7%	38.0%
Average Hhld Income	\$69,710		\$90,211		\$117,224		\$136,886		29.4%	16.8%
Median Hhld Income	\$60,367		\$77,280		\$92,620		\$110,301		28.0%	19.1%
Per Capita Income	\$25,312		\$34,632		\$46,307		\$54,590		36.8%	17.9%

Employment

	2000		2010		2022		2027		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2022 to 2027
Total Population 16+	19,440		20,637		23,372		24,798		6.2%	6.1%
Total Labor Force	12,849	66.1%	14,004	67.9%	17,212	73.6%	17,849	72.0%	9.0%	3.7%
Civilian, Employed	12,316	95.9%	13,206	94.3%	16,617	96.5%	17,386	97.4%	7.2%	4.6%
Civilian, Unemployed	531	4.1%	767	5.5%	560	3.3%	427	2.4%	44.5%	(23.7)%
In Armed Forces	1	0.0%	31	0.2%	36	0.2%	36	0.2%	2,046.7%	1.0%
Not In Labor Force	6,591	33.9%	6,633	32.1%	6,159	26.4%	6,949	28.0%	0.6%	12.8%
% Blue Collar	4,051	32.9%	4,372	33.1%	5,803	34.9%	6,099	36.7%	7.9%	5.1%
% White Collar	8,271	67.1%	8,833	66.9%	10,814	65.1%	11,287	67.9%	6.8%	4.4%

Housing Units

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Total Housing Units	10,558		11,144		12,657		13,447		5.6%	6.2%

HISTORICAL POPULATION CONT.

Housing Units (cont.)

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Total Occupied Housing Units	n/a	n/a	10,301	92.4%	11,617	91.8%	12,349	91.8%	n/a	6.3%
Owner Occupied: Owned with a mortgage or loan	n/a	n/a	4,704	45.7%	4,481	38.6%	4,708	38.1%	n/a	5.1%
Owner Occupied: Owned free and clear	n/a	n/a	2,391	23.2%	3,194	27.5%	3,413	27.6%	n/a	6.9%
Renter Occupied	n/a	n/a	3,206	31.1%	3,943	33.9%	4,228	34.2%	n/a	7.2%
Vacant	899	8.5%	844	7.6%	1,039	8.2%	1,098	8.2%	(6.1)%	5.6%

Vehicles Available

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
0 Vehicles Available	422	4.4%	459	4.5%	368	3.2%	386	3.1%	8.8%	4.8%
1 Vehicle Available	2,693	27.9%	2,448	23.8%	3,296	28.4%	3,538	28.7%	(9.1)%	7.3%
2+ Vehicles Available	6,545	67.8%	7,393	71.8%	7,953	68.5%	8,425	68.2%	13.0%	5.9%
Average Vehicles Per Household	1.70		2.08		2.05		2.05		20.1%	(0.1)%

Marital Status

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Married, Spouse Present	12,704	63.5%	11,721	55.7%	12,494	52.5%	13,165	52.3%	(7.7)%	5.4%
Married, Spouse Absent	629	3.1%	1,218	5.8%	1,039	4.4%	1,065	4.2%	93.7%	2.5%
Divorced	1,746	8.7%	1,933	9.2%	2,322	9.8%	2,431	9.7%	10.7%	4.7%
Widowed	1,099	5.5%	1,094	5.2%	1,551	6.5%	1,676	6.7%	(0.4)%	8.1%
Never Married	3,828	19.1%	5,088	24.2%	6,390	26.9%	6,854	27.2%	32.9%	7.3%
Age 15+ Population	20,007		21,054		23,796		25,191		5.2%	5.9%

Educational Attainment

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Grade K - 8	247	1.5%	198	1.1%	224	1.1%	242	1.1%	(19.6)%	8.3%
Grade 9 - 11	1,095	6.7%	571	3.3%	798	4.0%	856	4.0%	(47.9)%	7.3%
High School Graduate	3,348	20.5%	3,571	20.4%	4,589	23.1%	4,918	23.2%	6.7%	7.2%
Some College, No Degree	4,518	27.6%	5,685	32.5%	5,477	27.6%	5,741	27.1%	25.8%	4.8%
Associates Degree	1,527	9.3%	1,428	8.2%	1,969	9.9%	2,131	10.1%	(6.5)%	8.2%

HISTORICAL POPULATION CONT.

Educational Attainment (cont.)

	2000		2010		2022		2027		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2022 to 2027
Bachelor's Degree	3,953	24.2%	3,564	20.4%	4,634	23.3%	4,996	23.6%	(9.8)%	7.8%
Graduate Degree	1,637	10.0%	2,368	13.6%	2,044	10.3%	2,156	10.2%	44.7%	5.5%
No Schooling Completed	30	0.2%	82	0.5%	118	0.6%	130	0.6%	174.4%	10.0%
Age 25+ Population	16,353		17,468		19,854		21,171		6.8%	6.6%

Seasonal Population by Quarter

	2022 Estimates
Q4 2019	171
Q1 2020	74
Q2 2020	51
Q3 2020	51
Q4 2020	77
Q1 2021	74
Q2 2021	80
Q3 2021	51
Q4 2021	80

BRAZORIA COUNTY TOP EMPLOYERS

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

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

BRAZORIA COUNTY TOP EMPLOYERS

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

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

This page is intentionally left blank



PAY PLAN

City_{of}

LAKE JACKSON

Promoting a culture of innovation and service

COMPENSATION PLAN 2023-24



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 4% market adjustment proposed this year.

MERIT INCREASE

Performance evaluations for employees are completed once a year for all employees and are distributed throughout the first part of the year for each classification group, regardless of the anniversary date of an employee’s employment. Merit increases are awarded during this time frame. There is no set time interval employees can expect to reach the top salary of their range. A merit increase range of 2% - 4% has been proposed for the FY 2023-24 budget.

Non-Exempt

FY 2023-24

Grade		Position	Min	Mid	Max	Min	Mid	Max
100-N-40		Laborer I / Groundskeeper	14.20	17.04	19.87	29,528	35,433	41,339
110-N-40		Laborer II / Groundskeeper II Custodian Meter Technician Recreation Leader Recreation Aide Building Attendant	15.60	18.72	21.84	32,448	38,938	45,427
120-N-40		Accounting Clerk Assistant Aquatics Coordinator Assistant Member Services Coord. Lead Meter Tech Animal Control Officer Records Clerk Payment Clerk	16.63	19.96	23.28	34,590	41,507	48,425
130-N-40		Secretary Service Writer Mechanic I Deputy Court Clerk Welder Utility Billing Specialist	17.78	21.34	24.90	36,991	44,389	51,787
140-N-40		Communications Specialist LEO / Refuse Driver	19.18	23.01	26.85	39,889	47,867	55,845
150-N-40		Mechanic II Paint & Body Tech Communications Leader Lab Tech Operator Crew Leader Lead Animal Control Officer Senior Deputy Court Clerk	20.50	24.60	28.70	42,637	51,164	59,691
160-N-40		Traffic Technician Lead Mechanic Personnel Generalist Buyer Health, Bldg., and Apt. Inspector Code Enforcement Officer Engineering Assistant	22.94	27.53	32.12	47,720	57,264	66,808
170-N-40		Plans Examiner / Bldg. Inspector	24.04	28.85	33.66	50,013	60,016	70,018

Exempt

FY 2023-24

Grade		Position	Min	Mid	Max	Min	Mid	Max
600-E-50		Kennel Supervisor	23.30	29.12	34.94	48,456	60,570	72,684
620-E-50		Accountant Recreation Coordinator	24.53	30.67	36.80	51,030	63,787	76,545
640-E-50		Customer Service Supervisor Foreman Systems Analyst Accountant II Assistant City Secretary	26.87	33.59	40.31	55,897	69,871	83,846
660-E-50		Parks Superintendent Civic Center Manager Public Information Officer Accountant III Assistant Fire Marshal Fleet Supervisor HR Specialist	28.66	35.83	42.99	59,618	74,522	89,427
680-E-50		Assistant to the City Manager Lead Systems Analyst Municipal Court Clerk	32.82	41.03	49.23	68,271	85,338	102,406
700-E-50		OPEN	33.17	41.46	49.75	68,984	86,231	103,477
720-E-60		Building Official Assistant Parks & Recreation Director Public Works Superintendent Utilities Superintendent Controller Project Manager	35.68	46.39	57.09	74,219	96,485	118,751
740-E-60		Police Lieutenant Assistant City Engineer MIS Manager Animal Control Manager Assistant Public Works Director	39.94	51.92	63.90	83,067	107,987	132,907
760-E-60		Assistant Police Chief Fire Marshal City Secretary	47.76	62.08	76.41	99,334	129,134	158,935
780-E-60		Parks & Recreation Director Personnel Director	50.84	66.09	81.34	105,737	137,458	169,180
800-E-60		Finance Director City Engineer Public Works Director	53.91	70.09	86.26	112,140	145,782	179,424
820-E-60		Police Chief	61.01	79.31	97.61	126,893	164,961	203,029
840-E-60		Assistant City Manager	67.10	87.23	107.36	139,570	181,441	223,311

Sworn Personnel

FY 2023-24

Grade		Position	Min	Mid	Max	Min	Mid	Max
515-SP-30 2080		Traffic Officer	28.39	32.64	36.90	59,044	67,897	76,750
525-SP-30 2080		Detective	31.91	36.70	41.49	66,383	76,336	86,290
535-SP-30 2080		Detective Sergeant Training Sergeant	36.08	41.49	46.90	75,053	86,307	97,560
505-SP-30 2080		Police Cadet – 80% of Officer II	22.71			47,235		
500-SP-30 2119		Patrol Officer I – 95% of Officer II	26.97			57,144		
510-SP-30 2119		Patrol Officer II	28.39	32.64	36.90	60,151	69,170	78,189
520-SP-30 2119		Corporal	31.91	36.70	41.49	67,628	77,768	87,908
530-SP-30 2119		Patrol Sergeant	36.08	41.49	46.90	76,460	87,925	99,390

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

Part Time & Seasonal

FY 2023-24

Grade		Position	Min	Mid	Max	Min	Mid	Max
400		Recreation Attendant Payment Clerk	11.81		13.00			
910		Lifeguard	12.16		12.16			
920		WSI Swim Instructor Laborer Clerk Custodian	13.29		15.41			
940		Recreation Instructor Archiving Technician Chaperone	9.55		23.63			
950		Crossing Guard	17.68		17.68			
960		Head Lifeguard	13.29		13.29			

Council Appointed

FY 2023-24

Grade		Position	Min	Mid	Max	Notes
CA-996		Municipal Judge – PT Contract	15,482	20,121	24,760	DOH: 12/07/04 Salary \$25,750 Effective 10/01/23
CA-997		Municipal Judge – PT Contract	44,237	57,509	70,780	DOH: 03/01/77 Salary \$68,143 Effective 10/01/23
CA-998		City Attorney	138,832	180,481	222,130	DOH: 09/05/06 Salary \$183,287 Effective 10/01/23
CA-999		City Manager	178,643	232,236	285,827	DOH: 01/16/95 Salary \$244,021 Effective 10/01/23

Certification Pay

FY 2022-23

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

Certification Pay

FY 2023-24

	Monthly	Annual	Date of Last Adjustment
* Master Peace Officer	215	2,580	October 2023
* A Water License			
* A Waste Water License			
* Advanced Peace Officer	155	1,860	October 2023
* Master Telecommunicator			
* Senior Professional (SPHR), IPMA-SCP, or equivalent			
* B Water License			
* B Waste Water License			
Commercial Driver's License (CDL)			
* Advanced Telecommunicator	125	1,500	October 2023
* Certified Municipal Court Clerk - Level III			
* Certified Parks & Recreation Executive			
Texas Registered Municipal Clerk			
* Professional (PHR), IPMA-CP, or equivalent			
* Intermediate Peace Officer	90	1080	October 2023
Fire Inspector Certification			
* C Water License			
* C Waste Water License			
* Certified Parks & Recreation Professional	70	840	October 2023
* Water Safety Instructor Trainer			
CNG Tank Inspector – Max 2 Licenses			
CNG Management Level II Installer & Repairman – Max 2			
* Associate Professional (APHR) or equivalent			
* Intermediate Telecommunicator	60	720	October 2023
* Certified Municipal Court Clerk - Level II			
Herbicide & Pesticide License			
Laboratory Analyst			
ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses			
Certified Texas Contract Developer	40	480	October 2023
Certified Texas Contract Manager			
Permit Technician			
* D Water License			
* D Waste Water License			

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

Evaluation Schedule

FY 2023-24

	Service Maintenance Office-Clerical	Technical Sworn Personnel	Professional Management	Directors
Employee Input Forms Turned-In	Fri Aug 25, 2023	Mon Sep 25, 2023	Mon Oct 16, 2023	Mon Dec 11, 2023
Evaluation to Director	Mon Sep 25, 2023	Mon Oct 16, 2023	Mon Nov 20, 2023	
Evaluations to Personnel	Mon Oct 2, 2023	Mon Oct 23, 2023	Mon Nov 27, 2023	
Evaluation Returned to Supervisor	Mon Oct 9, 2023	Mon Nov 6, 2023	Mon Dec 4, 2023	
Evaluation Interviews Completed & Returned to Personnel	Tue Oct 24, 2023	Tue Nov 21, 2023	Tue Dec 19, 2023	Tue Jan 30, 2024
Adjustment Appears on Paycheck	Fri Nov 10, 2023	Fri Nov 24, 2023	Fri Dec 22, 2023	Fri Feb 2, 2024



**BUDGET
GLOSSARY**

BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

380 AGREEMENTS – Economic Development Agreements in accordance with Chapter 380 of the Texas Local Government Code. The terms vary between agreements. They may involve refunding Sales Tax, Property Tax or both to a developer.

ABATEMENT – A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADMINISTRATIVE FEES – Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES (Current) – All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES (Delinquent) – All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES (Penalty and Interest) – A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

ALCOHOL BEVERAGE TAX – A tax at the rate of 6.7% percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee. Only a portion of this is remitted to the City from the State.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ARBITRAGE – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds

in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

ASSESSED VALUATION – A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District on January 1st of each year.)

BALANCED BUDGET – A fund’s budget is considered balanced when estimated expenditures equal prospective revenues. The City’s financial policy is to present the General Operating Fund and the Utility Operating Fund as balanced.

BOND – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT (BISD) – This school district serves all school age children living in the City limits of Lake Jackson.

BRAZOSPORT WATER AUTHORITY (BWA) – A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS – A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson’s City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR – The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET MESSAGE – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

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

BUDGET GLOSSARY

for each project, the amount to be expended in each year and the method of financing those expenditures.

CASH BASIS - A basis of accounting under which transactions are recognized only when cash changes hands.

CASH MANAGEMENT – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – This program is overseen by the U.S. Department of Housing and Urban Development (HUD) and provides communities with the resources to address a wide range of unique community development needs.

CONTINGENCY – Funds set aside in a reserve account for major expenditures or for emergencies.

DEBT SERVICE FUND – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Also called a Sinking Fund.

DEPRECIATION – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

ENTERPRISE FUND – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; golf courses; airports; parking garages; and transit systems.

ENCUMBRANCES – Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURE – This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

EXPENSES – Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FISCAL YEAR – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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,

BUDGET GLOSSARY

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

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

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

INTERFUND TRANSFERS – Amounts transferred from one fund to another.

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

LAKE JACKSON DEVELOPMENT CORPORATION (LJDC) – The City's 4B Economic Development Corporation. The LJDC provides financing services entirely to the City. The LJDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations.

LEVEL DEBT PAYMENTS – A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

LEVEL PRINCIPAL PAYMENTS – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

LEVY – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid

vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND – A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them.

OPERATING EXPENSES – Expenses which are directly related to the fund's primary service activities.

OPERATING REVENUES – Revenues which are directly related to the fund's primary service activities.

OPERATING TRANSFERS – All interfund transfers other than residual equity transfers.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASURES – Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION – Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

PROGRAM GOALS – Program goals describe the purpose or benefit the department plans to provide to the community and/or organizations it serves. Goals identify the end result the department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

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

BUDGET GLOSSARY

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.

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>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-0900-413.01-22	GASB 87 Lease Principal	22,459	0	0	0
111-0900-413.02-22	GASB 87 Lease Interest	2,485	0	0	0
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	70,000	0	70,000
111-0900-413.33-51	Aviation Task Force	5,000	5,000	5,000	0
111-0900-413.57-00	Workforce Training	0	12,000	51,250	12,000
111-0900-413.59-94	Connect CTY	14,815	15,000	15,000	15,000
111-0900-413.59-99	Emergency Operations	831,641	0	0	0
General Supplies					
111-0900-413.61-23	Christmas Lights & Decorations	32,260	20,000	24,000	24,000
111-0900-413.61-38	Awards	4,351	7,000	7,000	7,000
	Subtotal	36,611	27,000	31,000	31,000
111-0900-413.62-20	Electricity	-100,540	0	0	0
111-0900-413.62-21	Gas & Electricity (Christmas Lights)	1,757	2,000	2,500	2,500
Food Supplies					
111-0900-413.63-10	Miscellaneous	19,506	10,000	10,000	10,000
111-0900-413.63-30	Employee Picnic	0	10,000	10,000	10,000
	Subtotal	19,506	20,000	20,000	20,000
111-0900-413.86-40	Equipment	6,748	0	0	0
	Operating Expenses Subtotal	859,482	170,000	143,750	169,500
111-0900-491.13-00	Equipment Replacement	500,000	0	0	0
111-0900-491.19-00	Transfer to Special Events Fund	30,000	40,000	40,000	40,000
111-0900-491.31-00	Transfer to General CIP	1,200,000	1,300,000	1,300,000	0
	Total Non-Departmental	\$2,589,482	\$1,510,000	\$1,483,750	\$209,500

GENERAL ADMINISTRATION - 1000

<i>Expenditures - Detail</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1000-413.11-11	Service/Maintenance	\$21,321	\$22,000	\$22,103	\$23,000
111-1000-413.11-12	Office/Clerical	86,460	92,400	93,662	99,300
111-1000-413.11-13	Technical	162,356	211,000	156,783	55,200
111-1000-413.11-15	Professional	198,486	159,900	228,983	299,700
111-1000-413.11-16	Management/Supervision	629,414	645,000	635,342	722,700
111-1000-413.11-18	Council	6,413	7,500	7,500	7,500
111-1000-413.13-00	Overtime	2,069	2,300	1,232	1,500
	Subtotal	1,106,519	1,140,100	1,145,605	1,208,900
Employee Benefits					
111-1000-413.21-01	Health	88,831	106,200	94,638	103,300
111-1000-413.21-02	Life	891	700	870	700
111-1000-413.21-03	Dental	5,688	6,700	5,579	5,700
111-1000-413.21-04	Long Term Disability	4,292	4,600	4,468	4,900
111-1000-413.21-05	CareHere Clinic	5,145	0	4,896	0
111-1000-413.22-00	Social Security	75,591	76,800	79,910	77,800
111-1000-413.23-00	Retirement	124,808	140,000	131,425	150,000
111-1000-413.24-00	Tuition Reimbursement	5,912	10,000	10,000	10,000
111-1000-413.26-00	Workers Compensation	1,362	2,100	1,429	2,200
	Subtotal	312,520	347,100	333,215	354,600
Operating Expenses					
Professional Service Fees					
111-1000-413.33-03	Employee Screening	32,009	22,000	22,000	22,000
111-1000-413.33-22	Printing	0	15,000	15,000	15,000
111-1000-413.33-30	Outside Attorney	0	4,000	4,000	0
111-1000-413.33-50	Codification	5,010	6,000	6,000	6,000
111-1000-413.33-53	TML Benefits Administration Fee	-23,604	5,000	5,000	5,000
111-1000-413.33-57	Consultant-Industrial District Values	13,667	16,800	13,667	13,700
111-1000-413.33-60	Consultant-Goal Setting	3,196	4,000	4,000	4,000
	Subtotal	30,278	72,800	69,667	65,700
111-1000-413.41-01	Water & Sewer	4,500	4,500	4,500	4,500
Maintenance & Repair					
111-1000-413.43-10	Buildings - City Hall	21,506	17,000	17,000	17,000
111-1000-413.43-19	Heating & Air Conditioning	845	3,000	10,000	3,000
111-1000-413.43-40	Fleet Vehicles	542	700	1,000	1,000
111-1000-413.43-90	Maintenance Contract	42,009	78,000	71,000	80,000
	Subtotal	\$64,902	\$98,700	\$99,000	\$101,000

LINE ITEMS

GENERAL ADMINISTRATION - 1000

		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses (Cont.)					
111-1000-413.44-02	Rental - Vehicle & Equipment	\$1,444	\$10,000	\$10,000	\$10,000
Insurance					
111-1000-413.52-01	Property	17,576	18,110	18,110	18,100
111-1000-413.52-02	Liability	6,023	6,200	6,200	6,200
	Subtotal	23,599	24,310	24,310	24,300
111-1000-413.53-00	Communication	8,903	10,000	10,000	10,000
111-1000-413.54-00	Advertising	14,195	8,000	8,000	8,000
111-1000-413.54-01	Legal Notices	4,011	8,000	6,000	6,000
111-1000-413.57-00	Training	21,445	10,000	10,000	10,000
111-1000-413.58-00	Travel	21,360	10,000	10,000	10,000
Other Purchased Services					
111-1000-413.59-10	Dues & Memberships	10,326	12,000	12,000	12,000
111-1000-413.59-30	Recording	0	4,000	4,000	4,000
111-1000-413.59-40	Hot Collection Services	1,133	7,000	7,000	7,000
	Subtotal	10,326	16,000	16,000	16,000
General Supplies					
111-1000-413.61-10	Office	11,747	15,000	15,000	15,000
111-1000-413.61-30	Gasoline & Diesel	87	95	95	100
111-1000-413.61-31	Fuel- CNG	144	100	100	100
111-1000-413.61-40	Operating	56,341	22,000	22,000	22,000
111-1000-413.61-60	Cleaning	2,335	3,500	3,500	3,500
	Subtotal	70,654	40,695	40,695	40,700
111-1000-413.62-20	Electricity	18,288	20,413	20,760	20,800
111-1000-413.63-10	Miscellaneous	-32	0	0	0
111-1000-413.64-00	Books & Periodicals	139	0	0	0
111-1000-413.86-30	Furniture and Fixtures	103,685	0	0	0
	Subtotal	122,080	20,413	20,760	20,800
	Operating Expenses Subtotal	398,830	340,418	335,932	334,000
111-1000-491.13-00	Equipment Replacement	30,210	19,100	19,100	19,100
	Total General Administration	\$1,848,079	\$1,846,718	\$1,833,852	\$1,916,600

ELECTIONS - 1200

Expenditures - Details		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses					
111-1200-414.31-20	Election Translator	\$0	\$500	\$0	\$500
111-1200-414.34-56	Brazoria County Contract	\$13,170	\$15,000	\$15,000	\$15,000
	Subtotal	13,170	15,500	15,000	15,500
	Total Elections	\$13,170	\$15,500	\$15,000	\$15,500

LEGAL - 1700

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1700-416.11-16	Management/Supervision	170,952	182,200	185,411	196,300
111-1700-416.14-03	Professional	\$40,000	\$43,200	\$43,200	\$44,000
	Subtotal	210,952	225,400	228,611	240,300
Employee Benefits					
111-1700-416.21-01	Health	7,086	8,500	7,702	9,000
111-1700-416.21-02	Life	71	100	71	100
111-1700-416.21-03	Dental	453	500	454	500
111-1700-416.21-04	Long Term Disability	678	700	734	800
111-1700-416.21-05	CareHere Clinic	410	0	411	0
111-1700-416.22-00	Social Security	11,835	10,500	12,476	10,700
111-1700-416.23-00	Retirement	19,490	22,500	21,379	24,500
111-1700-416.26-00	Workers Compensation	171	300	185	300
	Subtotal	40,194	43,100	43,412	45,900
Operating Expenses					
111-1700-416.33-30	Outside Attorney	0	10,000	5,000	0
111-1700-416.52-02	Liability Insurance	811	835	835	900
111-1700-416.53-00	Communications	1,033	1,550	1,550	1,550
111-1700-416.57-00	Training	1,064	1,100	1,149	1,150
111-1700-416.58-00	Travel	1,389	2,885	3,108	3,100
Other Purchased Services					
111-1700-416.59-10	Dues & Memberships	2,349	970	2,360	2,350
111-1700-416.59-20	Internet Subscriptions	1,623	1,620	1,620	1,675
	Subtotal	3,972	2,590	3,980	4,025
General Supplies					
111-1700-416.61-10	Office	173	500	500	500
111-1700-416.61-40	Operating	453	800	800	800
	Subtotal	626	1,300	1,300	1,300
111-1700-416.64-00	Books & Periodicals	5,990	6,000	6,000	6,000
	Operating Expenses Subtotal	14,885	26,260	22,922	18,025
Total Legal		\$266,031	\$294,760	\$294,945	\$304,225

LINE ITEMS

FINANCE - 1400

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1400-415.11-12	Office/Clerical	\$69,175	\$75,700	\$76,766	\$81,000
111-1400-415.11-13	Technical	227	0	0	52,600
111-1400-415.11-15	Professional	356,070	388,900	395,813	409,200
111-1400-415.11-16	Management/Supervision	364,664	336,800	335,367	371,500
111-1400-415.13-00	Overtime	1,881	2,000	2,955	2,000
	Subtotal	795,550	803,400	810,901	916,300
Employee Benefits					
111-1400-415.21-01	Health	77,126	93,400	84,872	107,700
111-1400-415.21-02	Life	776	600	785	700
111-1400-415.21-03	Dental	4,953	5,900	5,030	6,000
111-1400-415.21-04	Long Term Disability	3,117	3,300	3,238	3,800
111-1400-415.21-05	CareHere Clinic	4,480	0	4,453	0
111-1400-415.22-00	Social Security	57,324	61,200	57,524	68,900
111-1400-415.23-00	Retirement	90,278	99,200	93,466	114,400
111-1400-415.24-00	Tuition Reimbursement	0	1,300	1,300	5,700
111-1400-415.26-00	Workers Compensation	795	1,200	809	1,400
	Subtotal	238,849	266,100	251,477	308,600
Operating Expenses					
Professional Service Fees					
111-1400-415.33-20	Tax Appraisals	53,021	57,000	57,000	60,000
111-1400-415.33-23	Tax Collections	3,237	3,400	3,400	3,400
111-1400-415.33-40	Outside Auditor	27,750	31,000	37,000	45,000
111-1400-415.33-42	Sales Tax Analysis	4,800	4,900	4,800	5,000
111-1400-415.33-41	Arbitrage Review	17,120	21,000	17,000	20,000
		105,928	117,300	119,200	133,400
Maintenance & Repair					
111-1400-415.43-35	Computer Equipment	11,614	13,000	13,000	15,000
111-1400-415.43-60	Furniture & Equipment	0	0	0	1,000
111-1400-415.43-90	Maintenance Contracts	130,526	128,000	152,000	152,000
	Subtotal	142,140	141,000	165,000	168,000
111-1400-415.44-02	Rental - Equipment	1,142	6,100	6,100	6,100
Insurance					
111-1400-415.52-01	Property	\$6,151	\$6,340	\$6,340	\$8,300
111-1400-415.52-02	Liability	3,739	3,850	3,850	4,000
	Subtotal	9,890	10,190	10,190	12,300
111-1400-415.53-00	Communication	20,337	24,000	24,000	28,000

FINANCE - 1400

		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses (Cont.)					
111-1400-415.57-00	Training	5,391	5,250	5,250	6,500
111-1400-415.58-00	Travel	6,228	9,000	9,000	7,500
111-1400-415.59-10	Dues & Memberships	770	1,700	1,700	2,000
111-1400-415.59-15	Fines & Penalties	10,143	0	0	0
General Supplies					
111-1400-415.61-10	Office	9,407	7,500	7,500	8,000
111-1400-415.61-40	Operating	1,711	2,500	2,500	1,500
	Subtotal	11,118	10,000	10,000	9,500
111-1400-415.64-00	Books & Periodicals	658	600	100	250
	Operating Expenses Subtotal	313,745	325,140	350,540	373,550
Operating Transfers					
111-1400-491.13-00	Equipment Replacement	58,745	58,745	58,745	58,800
	Total Finance	\$1,406,889	\$1,453,385	\$1,471,663	\$1,657,250

MUNICIPAL COURT - 1100

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1100-412.11-12	Office/Clerical	\$112,460	\$121,900	\$122,691	\$129,600
111-1100-412.11-16	Management/Supervision	87,150	91,600	93,786	97,800
111-1100-412.11-19	Special Agreement Personnel	82,664	84,000	91,556	92,600
111-1100-412.13-00	Overtime	2,821	3,000	1,463	3,500
	Subtotal	285,095	300,500	309,496	323,500
Employee Benefits					
111-1100-412.21-01	Health	28,317	34,000	30,809	35,900
111-1100-412.21-02	Life	284	300	284	300
111-1100-412.21-03	Dental	1,811	2,100	1,816	2,000
111-1100-412.21-04	Long Term Disability	800	900	876	900
111-1100-412.21-05	CareHere Clinic	1,638	0	1,643	0
111-1100-412.22-00	Social Security	20,974	23,000	22,788	24,700
111-1100-412.23-00	Retirement	23,076	26,800	25,126	28,800
111-1100-412.26-00	Workers Compensation	284	500	309	500
	Subtotal	77,184	87,600	83,651	93,100
Operating Expenses					
Professional Services					
111-1100-412.31-30	Jury Costs	0	865	145	150
111-1100-412.33-01	Security	0	0	9,900	9,900
111-1100-412.34-46	Contract Cleaning	6,487	6,075	6,135	6,150
	Subtotal	6,487	6,940	16,180	16,200
Maintenance & Repair					
111-1100-412.43-10	Building	750	2,050	2,050	2,050
111-1100-412.43-90	Maintenance Contract	9,172	12,800	13,300	13,300
	Subtotal	9,922	14,850	15,350	15,350
111-1100-412.44-02	Vehicles & Equipment	831	4,395	4,350	4,350
Insurance					
111-1100-412.52-01	Property	21,602	22,250	22,250	22,250
111-1100-412.52-02	Liability	1,319	1,360	1,360	1,400
	Subtotal	22,921	23,610	23,610	23,650
111-1100-412.53-00	Communications	1,003	1,080	1,105	1,100

MUNICIPAL COURT - 1100

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-1100-412.57-00	Training	1,050	1,925	1,825	1,800
111-1100-412.58-00	Travel	984	1,885	1,840	1,850
111-1100-412.59-10	Dues & Memberships	395	395	395	400
General Supplies					
111-1100-412.61-10	Office	8,384	9,350	8,860	8,850
111-1100-412.61-40	Operating	10,933	12,915	10,740	10,750
111-1100-412.61-60	Cleaning	1,017	1,000	1,100	1,100
	Subtotal	20,334	23,265	20,700	20,700
111-1100-412.62-20	Electricity	9,906	11,050	11,320	11,300
111-1100-412.64-00	Books & Periodicals	30	200	100	100
	Operating Expenses Subtotal	73,863	89,595	96,775	96,800
Operating Transfers					
	Equipment Replacement	23,960	22,265	22,300	22,300
111-1100-491.13-00	Subtotal	23,960	22,265	22,300	22,300
Total Municipal Court		\$460,102	\$499,960	\$512,222	\$535,700

LINE ITEMS

POLICE - 2200

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2200-421.11-11	Service/Maintenance	\$39,622	\$42,300	\$42,866	\$44,800
111-2200-421.11-12	Office/Clerical	171,224	181,100	193,625	182,600
111-2200-421.11-13	Technical	522,577	552,400	521,398	594,100
111-2200-421.11-14	Sworn Personnel	2,625,810	3,036,700	2,680,566	3,140,200
111-2200-421.11-16	Management/Supervision	592,033	543,600	659,320	688,700
111-2200-421.11-17	Temp/Seasonal	123,078	160,800	160,181	160,800
111-2200-421.13-00	Overtime	215,732	140,000	220,000	190,000
	Subtotal	4,290,076	4,656,900	4,477,956	5,001,200
Employee Benefits					
111-2200-421.21-01	Health	447,486	548,000	463,744	578,900
111-2200-421.21-02	Life	4,469	3,700	4,270	3,700
111-2200-421.21-03	Dental	28,833	34,600	27,666	32,200
111-2200-421.21-04	Long Term Disability	15,861	18,400	16,282	19,800
111-2200-421.21-05	CareHere Clinic	26,078	0	25,021	0
111-2200-421.22-00	Social Security	319,105	352,700	327,814	375,500
111-2200-421.23-00	Retirement	474,983	555,700	489,455	604,500
111-2200-421.24-00	Tuition Reimbursement	17,885	17,500	16,000	1,000
111-2200-421.26-00	Workers Compensation	39,596	61,500	51,077	66,100
	Subtotal	1,374,296	1,592,100	1,421,329	1,681,700
Operating Expenses					
Professional Services					
111-2200-421.33-05	Psychological Examination	890	800	800	800
111-2200-421.33-13	Volunteer Benefits	2,412	3,000	3,000	3,000
111-2200-421.34-20	Forensic Testing	450	1,750	1,000	1,500
	Subtotal	3,752	5,550	4,800	5,300
111-2200-421.41-01	Water & Sewer	1,100	1,100	1,100	1,100
Maintenance & Repair					
111-2200-421.43-10	Buildings	24,477	14,000	14,000	14,000
111-2200-421.43-15	Grounds	0	300	300	300
111-2200-421.43-19	Heating & Air Conditioning	4,380	14,000	14,000	14,000
111-2200-421.43-40	Vehicles	78,393	65,000	55,000	65,000
111-2200-421.43-50	Equipment	3,285	4,000	4,000	4,000
111-2200-421.43-51	Radios	4,689	5,000	5,000	5,000
111-2200-421.43-60	Furniture & Fixtures	931	1,000	1,400	1,500
111-2200-421.43-90	Maintenance Contracts	219,078	202,000	210,000	210,000
	Subtotal	\$335,233	\$305,300	\$303,700	\$313,800

POLICE - 2200

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-2200-421.44-02	Rental - Vehicle & Equipment	1,300	6,000	6,248	6,500
111-2200-421.52-01	Property	66,114	68,100	68,100	68,100
111-2200-421.52-02	Liability	98,149	95,990	97,000	97,000
	Subtotal	164,263	164,090	165,100	165,100
111-2200-421.53-00	Communication	62,507	68,500	65,000	68,500
111-2200-421.57-00	Training	31,540	34,000	34,000	37,000
111-2200-421.58-00	Travel	6,603	9,000	9,000	12,000
111-2200-421.59-10	Dues & Memberships	525	800	150	150
General Supplies					
111-2200-421.61-10	Office	9,623	13,000	13,000	13,000
111-2200-421.61-20	Wearing Apparel	19,823	20,000	20,000	20,000
111-2200-421.61-30	Gasoline & Diesel	121,914	184,212	130,000	140,000
111-2200-421.61-40	Operating	34,935	40,000	40,000	40,000
111-2200-421.61-41	Photography	696	3,000	3,000	2,000
111-2200-421.61-42	Firing Range	14,015	20,000	20,000	20,000
111-2200-421.61-43	Community Policing	1,652	4,000	4,000	4,000
111-2200-421.61-44	Detention Facility	1,704	4,000	3,000	4,000
111-2200-421.61-47	Crime Lab	5,380	10,000	10,000	10,000
111-2200-421.61-60	Cleaning	3,684	5,000	5,000	5,000
	Subtotal	213,426	303,212	248,000	258,000
111-2200-421.62-10	Natural Gas	1,093	1,600	1,600	1,600
111-2200-421.62-20	Electricity	24,384	27,190	28,000	28,000
111-2200-421.64-00	Books & Periodicals	0	100	166	200
111-2200-421.65-00	Nat'l Night Out	0	0	0	2,000
	Subtotal	25,477	28,890	29,766	31,800
	Operating Expenses Subtotal	845,726	926,442	866,864	899,250
Operating Transfers					
111-2200-491.13-00	Equipment Replacement	388,165	373,220	373,220	373,220
	Total Police	\$6,898,263	\$7,548,662	\$7,139,369	\$7,955,370

LINE ITEMS

ANIMAL CONTROL - 2500

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2500-425.11-11	Service/Maintenance	\$101,901	\$214,523	\$141,749	\$136,400
111-2500-425.11-15	Professional	0	51,400	0	0
111-2500-425.11-16	Management/Supervision	0	81,100	89,339	92,600
111-2500-425.13-00	Overtime	4,385	3,000	3,622	3,000
	Subtotal	106,286	350,023	234,710	232,000
Employee Benefits					
111-2500-425.21-01	Health	14,175	55,200	34,000	35,900
111-2500-425.21-02	Life	180	400	200	200
111-2500-425.21-03	Dental	907	3,500	2,100	2,000
111-2500-425.21-04	Long Term Disability	415	1,300	900	1,000
111-2500-425.21-05	CareHere Clinic	820	0	411	0
111-2500-425.22-00	Social Security	7,760	24,000	16,100	17,700
111-2500-425.23-00	Retirement	12,125	38,800	26,000	29,000
111-2500-425.26-00	Workers Compensation	1,606	6,300	4,400	4,900
	Subtotal	37,988	129,500	84,111	90,700
Operating Expenses					
111-2500-425.33-36	Shelter Management	261,737	261,750	261,750	261,750
111-2500-425.43-40	Fleet Vehicles & Equipment	1,850	3,000	3,000	3,000
111-2500-425.43-20	Animal Shelter	444	1,000	1,000	1,000
Insurance					
111-2500-425.52-01	Property	8,744	9,000	9,000	18,000
111-2500-425.52-02	Liability	1,530	1,575	1,575	2,450
	Subtotal	10,274	10,575	10,575	20,450
111-2500-425.53-00	Communication	2,088	2,000	2,000	2,000
111-2500-425.57-00	Training	498	1,000	1,000	4,000
111-2500-425.58-00	Travel	510	500	500	1,500
General Supplies					
111-2500-425.61-10	Office	0	500	500	500
111-2500-425.61-20	Wearing Apparel	412	600	800	1,200
111-2500-425.61-30	Gasoline & Diesel	6,196	10,328	8,000	8,000
111-2500-425.61-40	Operating	1,859	3,000	3,000	11,000
	Subtotal	8,467	14,428	12,300	20,700
	Operating Expenses Subtotal	285,868	294,253	292,125	314,400
Operating Transfers					
111-2500-491.13-00	Equipment Replacement	21,900	21,900	21,900	21,900
	Subtotal	21,900	21,900	21,900	21,900
	Total Animal Control	\$452,042	\$795,676	\$632,846	\$659,000

FIRE - 2300

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2300-422.11-16	Management/Supervision	\$175,989	\$181,700	\$179,939	\$189,500
	Subtotal	175,989	181,700	179,939	189,500
Employee Benefits					
111-2300-422.21-01	Health	14,111	17,000	15,264	18,000
111-2300-422.21-02	Life	142	100	142	100
111-2300-422.21-03	Dental	904	1,100	908	1,000
111-2300-422.21-04	Long Term Disability	667	700	703	800
111-2300-422.21-05	CareHere Clinic	818	0	821	0
111-2300-422.22-00	Social Security	12,261	13,900	12,471	14,500
111-2300-422.23-00	Retirement	20,059	22,500	20,748	23,700
111-2300-422.23-10	Volunteer Retirement	68,075	70,000	70,000	70,000
111-2300-422.26-00	Workers Compensation	2,119	2,900	2,771	3,000
	Subtotal	119,156	128,200	123,828	131,100
Operating Expenses					
Professional Service Fees					
111-2300-422.33-03	Physician - Examination	4,250	10,000	10,000	10,000
111-2300-422.33-13	Volunteer Benefits	23,109	30,000	26,550	30,000
111-2300-422.33-46	Fire Fighting Services	60,762	95,000	100,000	100,000
111-2300-422.34-20	Crime Lab	0	500	500	500
111-2300-422.34-46	Contract Cleaning	14,900	13,000	13,000	13,000
111-2300-422.34-52	Fire Code Inspections	17,295	24,000	24,000	24,000
	Subtotal	120,316	172,500	174,050	177,500
111-2300-422.41-01	Water & Sewer	3,200	3,200	3,200	3,200
Maintenance & Repair					
111-2300-422.43-10	Buildings	26,930	30,000	35,000	30,000
111-2300-422.43-19	Heating & Air Condition	6,375	6,000	7,500	8,000
111-2300-422.43-40	Vehicles	64,397	75,000	75,000	75,000
111-2300-422.43-50	Non Fleet Equipment	3,019	5,000	5,000	5,000
111-2300-422.43-51	Radios	0	7,000	7,000	7,000
111-2300-422.43-90	Maintenance Contract	31,242	55,100	64,545	53,200
111-2300-422.44-02	Vehicles & Equipment	393	2,500	4,500	9,200
	Subtotal	132,356	180,600	198,545	187,400
Insurance					
111-2300-422.52-01	Property	54,972	56,620	56,620	79,050
111-2300-422.52-02	Liability	53,793	55,410	35,410	55,410
	Subtotal	108,765	112,030	92,030	134,460

LINE ITEMS

FIRE - 2300

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-2300-422.53-00	Communications	9,184	10,000	10,000	10,000
111-2300-422.57-00	Training	10,669	20,350	20,350	22,850
111-2300-422.58-00	Travel	25,850	30,000	30,000	35,200
Other Purchased Services					
111-2300-422.59-10	Dues & Memberships	5,294	6,750	6,750	6,650
111-2300-422.59-96	Fireman Banquet	230	3,000	3,000	3,000
	Subtotal	5,524	9,750	9,750	9,650
General Supplies					
111-2300-422.61-10	Office	2,526	1,600	1,600	1,600
111-2300-422.61-20	Wearing Apparel	2,786	5,000	5,000	5,000
111-2300-422.61-22	Program	2,581	5,000	5,000	5,000
111-2300-422.61-30	Gasoline & Diesel	17,819	27,081	27,000	27,000
111-2300-422.61-40	Operating	33,315	45,000	45,000	45,000
111-2300-422.61-41	Photography	1,705	1,000	500	1,000
111-2300-422.61-60	Cleaning	813	2,500	2,500	2,500
	Subtotal	61,545	87,181	86,600	87,100
111-2300-422.62-10	Natural Gas	725	700	700	700
111-2300-422.62-20	Electricity	24,874	28,288	30,530	30,550
111-2300-422.64-00	Books & Periodicals	664	1,500	1,500	1,500
	Subtotal	26,263	30,488	32,730	32,750
	Operating Expenses Subtotal	503,672	656,099	657,255	700,110
Operating Transfers					
111-2300-491.13-00	Equipment Replacement	553,280	561,230	561,230	561,300
	Subtotal	553,280	561,230	561,230	561,300
Total Fire		\$1,352,097	\$1,527,229	\$1,522,252	\$1,582,010

EMERGENCY MEDICAL SERVICE - 2400

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-2400-423.33-45	EMS Services	336,000	364,000	364,000	393,000
111-2400-423.43-40	Maintenance & Repair Vehicles	31,076	35,000	40,000	35,000
111-2400-423.43-90	Maintenance Contract	18,523	19,500	19,000	19,000
111-2400-423.52-02	Liability Insurance	9,086	9,360	9,360	9,360
111-2400-423.53-00	Communication	3,474	3,750	3,750	3,750
General Supplies					
111-2400-423.61-30	Gasoline & Diesel	52,871	103,275	65,000	65,000
	Subtotal	52,871	103,275	65,000	65,000
	Operating Expenses Subtotal	451,030	534,885	501,110	525,110
Operating Transfers					
111-2400-491.13-00	Equipment Replacement	228,080	129,975	129,975	130,000
	Subtotal	228,080	129,975	129,975	130,000
	Total EMS	\$679,110	\$664,860	\$631,085	\$655,110

LINE ITEMS

ENGINEERING - 1500

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1500-419.11-13	Technical	\$54,243	\$57,900	\$58,708	\$62,200
111-1500-419.11-15	Professional	178,855	192,300	173,441	208,600
111-1500-419.11-16	Management/Supervision	185,411	179,100	185,386	186,000
111-1500-419.11-17	Temp/Seasonal	3,591	10,800	4,419	10,800
111-1500-419.13-00	Overtime	0	0	0	0
	Subtotal	422,100	440,100	421,954	467,600
Employee Benefits					
111-1500-419.21-01	Health	28,344	34,000	29,276	35,900
111-1500-419.21-02	Life	284	200	267	200
111-1500-419.21-03	Dental	1,813	2,100	1,725	2,000
111-1500-419.21-04	Long Term Disability	1,630	1,800	1,653	1,900
111-1500-419.21-05	CareHere Clinic	1,640	0	1,561	0
111-1500-419.22-00	Social Security	29,925	30,400	29,509	32,100
111-1500-419.23-00	Retirement	47,740	53,100	48,095	57,100
111-1500-419.24-00	Tuition Reimbursement	0	0	0	0
111-1500-419.26-00	Workers Compensation	787	1,100	847	1,200
	Subtotal	112,163	122,700	112,933	130,400
Operating Expenses					
111-1500-419.33-11	Technology Services	6,000	20,000	20,000	20,000
Maintenance & Repair					
111-1500-419.43-40	Vehicle	247	1,000	1,000	1,000
111-1500-419.43-50	Non-Fleet Equipment	0	0	0	0
111-1500-419.43-90	Maintenance Contract	35,313	41,391	41,391	41,400
	Subtotal	35,560	42,391	42,391	42,400
Insurance					
111-1500-419.52-01	Property	4,394	4,530	4,350	5,920
111-1500-419.52-02	Liability	2,717	2,800	2,800	3,000
	Subtotal	7,111	7,330	7,150	8,920
111-1500-419.53-00	Communication	2,115	2,100	2,100	2,100
111-1500-419.54-00	Advertising	0	0	2,441	0
111-1500-419.57-00	Training	2,014	3,850	3,850	3,850
111-1500-419.58-00	Travel	1,199	2,700	2,700	2,700
111-1500-419.59-10	Dues & Memberships	865	1,200	1,200	1,200

ENGINEERING - 1500

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
111-1500-419.61-10	Office	2,433	3,500	3,500	3,500
111-1500-419.61-30	Gas & Diesel	21	0	5,000	0
111-1500-419.61-31	Fuel - CNG	149	200	400	400
111-1500-419.61-40	Operating	9,691	5,000	5,000	5,000
	Subtotal	12,294	8,700	13,900	8,900
	Operating Expenses Subtotal	67,158	88,271	95,732	90,070
Operating Transfers					
111-1500-491.13-00	Equipment Replacement	18,585	19,070	19,070	19,100
	Subtotal	18,585	19,070	19,070	19,100
	Total Engineering	\$620,006	\$670,141	\$649,689	\$707,170

LINE ITEMS

STREETS - 2800

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2800-431.11-11	Service/Maintenance	\$81,046	\$127,100	\$100,124	\$142,500
111-2800-431.11-12	Clerical	44,602	47,600	34,800	37,800
111-2800-431.11-13	Technical	46,211	53,900	55,468	60,200
111-2800-431.11-16	Management/Supervision	62,465	69,900	71,627	75,900
111-2800-431.13-00	Overtime	3,616	10,000	10,000	10,000
111-2800-431.14-02	Contract Labor	5,407	0	0	0
	Subtotal	243,347	308,500	272,019	326,400
Employee Benefits					
Group Insurance					
111-2800-431.21-01	Health	38,787	56,600	40,671	59,800
111-2800-431.21-02	Life	382	500	379	500
111-2800-431.21-03	Dental	2,492	3,600	2,422	3,300
111-2800-431.21-04	Long Term Disability	951	1,300	1,004	1,300
111-2800-431.21-05	CareHere Clinic	2,254	0	2,190	0
111-2800-431.22-00	Social Security	17,278	23,600	18,371	25,000
111-2800-431.23-00	Retirement	27,188	38,100	28,935	40,800
111-2800-431.26-00	Workers Compensation	2,735	6,200	3,722	6,900
	Subtotal	92,067	129,900	97,694	137,600
Professional Service Fees					
111-2800-431.34-36	Vinyl Street Painting	23,384	55,000	49,900	55,000
111-2800-431.34-40	Street Joint Program	44,787	50,000	49,915	60,000
111-2800-431.34-44	Pavement Improv. Program	0	50,000	50,000	50,000
	Subtotal	68,171	155,000	149,815	165,000
Maintenance & Repair					
111-2800-431.43-20	Street System	14,483	50,000	50,000	149,572
111-2800-431.43-25	Traffic Signals	22,355	20,000	22,000	25,000
111-2800-431.43-40	Vehicles	25,406	20,000	20,820	20,000
111-2800-431.43-90	Maintenance Contracts	0	27,000	27,000	27,000
	Subtotal	62,244	117,000	119,820	221,572
Insurance					
111-2800-431.52-01	Property	2,235	2,300	2,300	2,500
111-2800-431.52-02	Liability	5,979	6,160	6,160	6,160
	Subtotal	\$8,214	\$8,460	\$8,460	\$8,660
111-2800-431.53-00	Communications	2,614	3,000	2,995	3,000
111-2800-431.57-00	Training	1,261	8,000	50	1,700
111-2800-431.58-00	Travel	0	500	0	1,800
111-2800-431.59-10	Dues & Memberships	180	250	200	200

STREETS - 2800

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
111-2800-431.61-10	Office	337	600	600	600
111-2800-431.61-20	Wearing Apparel	1,574	2,000	1,921	2,500
111-2800-431.61-30	Gasoline & Diesel	4,179	4,725	4,709	4,700
111-2800-431.61-31	Fuel - CNG	7,649	5,025	5,342	5,400
111-2800-431.61-40	Operating	20,979	20,000	20,000	20,000
111-2800-431.61-45	Street Signs	7,872	15,000	14,132	15,000
	Subtotal	42,590	47,350	46,704	48,200
111-2800-431.62-20	Electricity	191,564	286,063	194,600	194,600
	Subtotal	191,564	286,063	194,600	194,600
	Operating Expenses Subtotal	376,838	625,623	522,644	644,732
Operating Transfers					
111-2800-491.13-00	Equipment Replacement	46,800	37,145	37,145	37,150
	Subtotal	46,800	37,145	37,145	37,150
	Total Streets	\$759,052	\$1,101,168	\$929,502	\$1,145,882

LINE ITEMS

DRAINAGE - 2900

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2900-433.11-11	Service/Maintenance	\$243,100	\$432,900	\$386,553	\$491,300
111-2900-433.11-13	Technical	926	0	0	0
111-2900-433.11-16	Management/Supervision	61,811	69,900	71,627	75,900
111-2900-433.11-17	Temp/Seasonal	0	14,500	0	14,500
111-2900-433.13-00	Overtime	8,300	10,000	10,477	10,000
111-2900-433.14-02	Contract Labor	38,904	0	5,335	0
	Subtotal	353,041	527,300	473,992	591,700
Employee Benefits					
111-2900-433.21-01	Health	62,551	124,600	89,963	131,700
111-2900-433.21-02	Life	635	900	819	900
111-2900-433.21-03	Dental	4,071	7,800	5,364	7,300
111-2900-433.21-04	Long Term Disability	1,302	2,900	1,872	3,100
111-2900-433.21-05	CareHere Clinic	3,682	0	4,852	0
111-2900-433.22-00	Social Security	23,795	42,600	34,853	47,700
111-2900-433.23-00	Retirement	36,134	67,100	54,060	76,100
111-2900-433.26-00	Workers Compensation	3,600	8,900	5,838	10,000
	Subtotal	135,770	254,800	197,621	276,800
Operating Expenses					
Professional Service Fees					
111-2900-433.34-43	Contract Mowing	54,348	63,000	67,282	77,800
111-2900-433.34-47	Stormwater Program	11,695	15,000	12,718	15,000
	Subtotal	66,043	78,000	80,000	92,800
Maintenance & Repair					
111-2900-433.43-20	Drainage System	0	6,000	19,992	23,000
111-2900-433.43-40	Vehicles	17,782	30,000	36,148	35,000
111-2900-433.44-02	Vehicles & Equipment	0	0	0	0
	Subtotal	17,782	36,000	56,140	58,000
Insurance					
111-2900-433.52-01	Property	2,282	2,350	2,350	2,600
111-2900-433.52-02	Liability	5,548	5,720	5,700	5,700
	Subtotal	7,830	8,070	8,050	8,300
111-2900-433.53-00	Communications	490	500	500	700
111-2900-433.57-00	Training	2,105	17,000	350	3,500
111-2900-433.58-00	Travel	2	200	0	900
111-2900-433.59-10	Dues and Memberships	0	0	0	400

DRAINAGE - 2900

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
111-2900-433.61-10	Office	315	350	350	350
111-2900-433.61-20	Wearing Apparel	6,219	6,200	5,971	8,700
111-2900-433.61-30	Gasoline & Diesel	13,136	15,441	16,650	16,650
111-2900-433.61-31	Fuel - CNG	5,027	2,295	3,134	3,150
111-2900-433.61-40	Operating	16,152	10,000	12,640	12,500
111-2900-433.61-50	Chemicals	16,224	25,000	15,680	25,000
	Subtotal	57,073	59,286	54,425	66,350
	Operating Expenses Subtotal	151,325	199,056	199,465	230,950
Operating Transfers					
111-2900-491.13-00	Equipment Replacement	64,825	54,385	54,385	54,400
	Subtotal	64,825	54,385	54,385	54,400
	Total Drainage	\$704,961	\$1,035,541	\$925,463	\$1,153,850

LINE ITEMS

CODE ENFORCEMENT/INSPECTIONS - 3300

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-3300-436.11-12	Office	\$33,515	\$37,700	\$35,665	\$37,800
111-3300-436.11-13	Technical	250,418	268,400	263,561	277,700
111-3300-436.11-16	Management/Supervision	144,481	151,500	152,943	161,400
111-3300-436.13-00	Overtime	2,146	4,000	1,131	3,000
111-3300-436.14-04	Subtotal	430,560	461,600	453,300	479,900
Employee Benefits					
111-3300-436.21-01	Health	52,461	63,700	57,767	67,300
111-3300-436.21-02	Life	526	500	533	500
111-3300-436.21-03	Dental	3,356	4,000	3,406	3,700
111-3300-436.21-04	Long Term Disability	1,731	2,100	1,836	2,100
111-3300-436.21-05	CareHere Clinic	3,035	0	3,080	0
111-3300-436.22-00	Social Security	31,965	35,300	33,377	36,700
111-3300-436.23-00	Retirement	49,088	57,000	52,269	59,900
111-3300-436.24-00	Tuition Reimbursement	2,393	1,800	1,800	2,600
111-3300-436.26-00	Workers Compensation	806	1,400	883	1,500
	Subtotal	145,361	165,800	154,951	174,300
Operating Expenses					
Professional Service Fees					
111-3300-436.33-22	Printing	172	600	400	500
111-3300-436.34-51	Inspections	1,000	5,000	8,390	5,000
111-3300-436.34-53	Outside Plan Review	1,767	2,500	2,000	2,500
	Subtotal	2,939	8,100	10,790	8,000
Cleaning Services					
111-3300-436.42-40	Lot Mowing	3506	5,000	5,000	5,000
	Subtotal	3,506	5,000	5,000	5,000
Maintenance & Repair					
111-3300-436.43-40	Vehicles	2,644	6,000	16,000	6,000
111-3300-436.43-90	Maintenance Contract	283	1,800	335	350
	Subtotal	2,927	7,800	16,335	6,350
Insurance					
111-3300-436.52-01	Property	5,273	5,430	5,430	7,150
111-3300-436.52-02	Liability	3,657	3,657	3,657	3,700
	Subtotal	\$8,930	\$9,087	\$9,087	\$10,850
111-3300-436.53-00	Communications	3,617	4,620	4,000	4,000
111-3300-436.57-00	Training	5,802	10,000	9,918	7,500

CODE ENFORCEMENT/INSPECTIONS - 3300

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-3300-436.58-00	Travel	2,357	8,000	7,942	3,600
111-3300-436.59-10	Dues & Memberships	972	2,115	1,990	1,200
General Supplies					
111-3300-436.61-10	Office	4,922	5,000	5,000	5,000
111-3300-436.61-20	Wearing Apparel	753	500	657	800
111-3300-436.61-30	Gasoline & Diesel	4,010	5,050	5,600	5,600
111-3300-436.61-31	Fuel - CNG	1,662	1,000	700	700
111-3300-436.61-40	Operating	3,954	5,000	5,000	5,000
	Subtotal	15,301	16,550	16,957	17,100
111-3300-436.62-20	Electricity	0	0	346	0
111-3300-436.64-00	Books & Periodicals	148	500	148	4,200
	Subtotal	148	500	148	4,200
	Operating Expenses Subtotal	46,499	71,772	82,513	67,800
Operating Transfers					
111-3300-491.13-00	Equipment Replacement	27,000	28,005	28,005	28,000
	Subtotal	27,000	28,005	28,005	28,000
	Total Enforcement/Inspection	\$649,420	\$727,177	\$718,769	\$750,000

LINE ITEMS

GARAGE - 4100

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4100-435.11-11	Service/Maintenance	\$15,075	\$15,700	\$15,403	\$16,600
111-4100-435.11-12	Office/Clerical	34,606	36,900	37,124	39,300
111-4100-435.11-13	Technical	294,947	320,500	333,467	361,500
111-4100-435.11-16	Management/Supervision	72,934	77,800	79,920	84,500
111-4100-435.13-00	Overtime	12,170	15,000	15,000	15,000
	Subtotal	429,732	465,900	480,914	516,900
Employee Benefits					
111-4100-435.21-01	Health	59,093	72,200	71,225	76,300
111-4100-435.21-02	Life	593	600	662	600
111-4100-435.21-03	Dental	3,789	4,500	4,227	4,200
111-4100-435.21-04	Long Term Disability	1,568	1,900	1,860	2,100
111-4100-435.21-05	CareHere Clinic	3,427	0	3,823	0
111-4100-435.22-00	Social Security	31,804	35,600	35,029	39,500
111-4100-435.23-00	Retirement	47,579	57,500	55,141	64,500
111-4100-435.24-00	Tuition Reimbursement	0	1,500	750	750
111-4100-435.26-00	Workers Compensation	3,327	4,900	3,988	5,500
	Subtotal	151,180	178,700	176,705	193,450
Operating Expenses					
Professional Services					
111-4100-435.34-43	Contract Mowing	2,822	6,000	6,000	6,000
111-4100-435.34-47	Tire Disposal	2,816	3,800	3,800	3,800
111-4100-435.34-60	Fuel Tank Test	598	500	600	600
	Subtotal	6,236	10,300	10,400	10,400
111-4100-435.41-01	Water & Sewer	3,800	3,800	3,800	3,800
Maintenance & Repair					
111-4100-435.43-10	Buildings - Service	28,419	25,000	25,000	25,000
111-4100-435.43-15	Grounds	13,241	20,000	20,000	20,000
111-4100-435.43-19	Heating & Air Conditioning	1,749	2,500	2,500	2,500
111-4100-435.43-40	Vehicles	22,683	20,000	20,000	20,000
111-4100-435.43-50	Equipment	9,553	10,000	10,000	10,000
111-4100-435.43-90	Maintenance Contract	7,015	5,000	7,650	7,650
111-4100-435.43-99	Subtotal	82,660	82,500	85,150	85,150
Insurance					
111-4100-435.52-01	Property	36,032	37,110	37,110	60,700
111-4100-435.52-02	Liabilty	7,257	6,315	6,315	6,000
	Subtotal	43,289	43,425	43,425	66,700
111-4100-435.53-00	Communication	7,206	7,500	7,500	7,500

GARAGE - 4100

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-4100-435.57-00	Training	1,319	3,250	3,250	3,250
111-4100-435.58-00	Travel	1,312	3,100	1,500	1,500
111-4100-435.59-10	Dues & Memberships	2,999	3,000	2,500	2,500
General Supplies					
111-4100-435.61-10	Office	469	500	500	500
111-4100-435.61-20	Wearing Apparel	3,440	3,500	3,500	4,000
111-4100-435.61-30	Gasoline & Diesel	3,901	3,672	1,900	1,900
111-4100-435.61-31	Fuel - CNG	632	450	400	400
111-4100-435.61-40	Operating	7,750	7,000	7,500	7,000
111-4100-435.61-49	Tools	11,455	13,000	13,000	13,000
111-4100-435.61-60	Cleaning	332	600	600	600
	Subtotal	27,979	28,722	27,400	27,400
111-4100-435.62-10	Electricity & Natural Gas	18,673	21,262	20,900	20,900
111-4100-435.62-20					
111-4100-435.64-00	Books & Periodicals	25	50	0	0
	Subtotal	18,698	21,312	20,900	20,900
	Operating Expenses Subtotal	195,498	206,909	205,825	229,100
Operating Transfers					
111-4100-491.13-00	Equipment Replacement	56,160	76,115	76,115	76,100
	Subtotal	56,160	76,115	76,115	76,100
	Total Garage	\$832,570	\$927,624	\$939,559	\$1,015,550

LINE ITEMS

PARKS - 3500

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-3500-452.11-11	Service/Maintenance	\$373,544	\$436,000	\$434,852	\$487,600
111-3500-452.11-16	Management/Supervision	133,625	148,300	152,152	156,200
111-3500-452.13-00	Overtime	62,074	50,000	70,000	50,000
	Subtotal	569,243	634,300	657,004	693,800
Employee Benefits					
111-3500-452.21-01	Health	85,759	114,700	98,184	121,200
111-3500-452.21-02	Life	862	800	911	800
111-3500-452.21-03	Dental	5,522	7,200	5,818	6,700
111-3500-452.21-04	Long Term Disability	2,060	2,600	2,351	2,800
111-3500-452.21-05	CareHere Clinic	4,994	0	5,262	0
111-3500-452.22-00	Social Security	41,773	48,500	46,725	53,100
111-3500-452.23-00	Retirement	64,886	78,400	72,760	86,600
111-3500-452.26-00	Workers Compensation	3,920	7,000	4,752	7,700
	Subtotal	209,776	259,200	236,763	278,900
Operating Expenses					
111-3500-452.34-43	Contract Mowing	435,904	470,000	470,000	470,000
111-3500-452.41-01	Water & Sewer	2,250	2,250	2,250	2,250
Maintenance & Repair					
111-3500-452.43-10	Pavilion	614	10,000	10,000	10,000
111-3500-452.43-20	Parks	188,063	125,000	125,000	125,000
111-3500-452.43-40	Vehicles	22,999	22,000	26,000	22,000
111-3500-452.43-50	Equipment	924	1,000	900	1,000
111-3500-452.43-90	Maintenance Contracts	0	9,620	6,864	7,000
	Subtotal	212,600	167,620	168,764	165,000
111-3500-452.44-02	Rentals - Equipment	139	1,000	0	1,000
Insurance					
111-3500-452.52-01	Property	1,106	1,140	1,140	1,300
111-3500-452.52-02	Liability	7,822	6,490	6,100	6,100
	Subtotal	8,928	7,630	7,240	7,400
111-3500-452.53-00	Communications	2,327	3,000	3,000	3,000
111-3500-452.57-00	Training	2,470	2,485	2,485	3,000

PARKS - 3500

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-3500-452.58-00	Travel	1,031	1,500	2,000	2,000
111-3500-452.59-10	Dues & Memberships	145	225	225	250
General Supplies					
111-3500-452.61-10	Office	176	300	300	300
111-3500-452.61-20	Wearing Apparel	5,050	5,200	5,200	7,700
111-3500-452.61-30	Gasoline & Diesel	21,061	28,305	22,500	30,500
111-3500-452.61-31	Fuel - CNG	6,503	3,549	3,900	3,900
111-3500-452.61-40	Operating	9,490	12,000	12,000	16,000
111-3500-452.61-50	Chemicals	8,759	15,000	15,000	15,000
111-3500-452.61-60	Cleaning	8,924	12,000	12,000	14,000
	Subtotal	59,963	76,354	70,900	87,400
	Operating Expenses Subtotal	725,757	732,064	726,864	741,300
Operating Transfers					
111-3500-491.13-00	Equipment Replacement	53,195	46,220	46,220	46,200
	Subtotal	53,195	46,220	46,220	46,200
	Total Parks	\$1,557,971	\$1,671,784	\$1,666,851	\$1,760,200

LINE ITEMS

RECREATION - 3700

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
451.11-11	Service/Maintenance	\$179,590	\$207,400	\$209,617	\$213,800
451.11-12	Office/Clerical	226,108	177,000	185,425	199,900
111-3711-451.11-16	Management/Supervision	273,445	355,700	354,095	381,200
451.11-17	Temp/Seasonal	355,724	396,800	351,454	441,400
451.13-00	Overtime	57,038	25,000	55,300	25,000
451.14-03	Professional	8,698	6,100	8,700	8,700
451.14-10	Contract Labor	44,077	30,000	53,000	53,000
	Subtotal	1,144,680	1,198,000	1,217,591	1,323,000
Employee Benefits					
451.21-01	Health	112,975	148,700	123,194	157,100
451.21-02	Life	1,188	1,000	1,242	1,000
451.21-03	Dental	7,277	9,400	7,371	8,700
451.21-04	Long Term Disability	2,754	3,000	3,057	3,300
451.21-05	CareHere Clinic	6,582	0	6,667	0
451.22-00	Social Security	81,624	89,500	85,365	96,600
451.23-00	Retirement	81,239	94,600	89,995	102,400
451.26-00	Workers Compensation	5,910	10,000	6,437	10,600
	Subtotal	299,549	356,200	323,328	379,700
Operating Expenses					
451.41-01	Water & Sewer	51,000	51,000	51,000	51,000
Maintenance & Repair					
451.43-10	Facility	58,306	55,000	60,000	60,000
451.43-15	Grounds	6,714	7,000	12,599	7,000
451.43-19	Heating & Air Conditioning	55,395	40,000	40,000	55,000
451.43-20	Pools	32,995	30,000	30,000	35,000
451.43-40	Equipment	2,883	1,000	1,500	1,000
451.43-90	Maintenance Contracts	54,489	47,034	47,034	30,845
	Subtotal	\$210,782	\$180,034	\$191,133	\$188,845
451.44-02	Rental - Vehicle & Equipment	598	4,400	4,400	4,400
Insurance					
451.52-01	Property	152,746	157,345	158,240	158,250
451.52-02	Liability	6,371	6,560	6,400	6,400
	Subtotal	159,117	163,905	164,640	164,650

RECREATION - 3700

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
451.53-00	Communication	10,487	10,335	10,335	10,350
451.54-00	Advertising	39,689	35,000	35,000	35,000
451.57-00	Training	3,218	6,000	6,000	6,000
451.58-00	Travel	3,802	5,000	5,000	5,000
451.59-10	Dues & Memberships	2,194	2,300	2,300	2,300
General Supplies					
451.61-10	Office	12,245	9,000	12,000	12,000
451.61-20	Wearing Apparel	4,096	5,500	5,500	5,500
451.61-30	Gasoline & Diesel	1,695	2,295	3,200	3,200
451.61-31	CNG Fuel	219	270	115	200
451.61-40	Operating	26,147	22,800	23,188	23,000
451.61-42	Special Events	36,722	38,000	30,000	30,000
451.61-43	Aquatics	17,483	12,000	14,000	14,000
451.61-50	Chemicals	19,896	20,000	20,000	20,000
451.61-51	Resale Items	2,080	3,000	3,000	3,000
451.61-60	Cleaning	24,574	25,000	25,000	25,000
451.61-70	Program	20,004	13,500	32,500	32,500
	Subtotal	165,161	151,365	168,503	168,400
451.62-10	Natural Gas	54,116	35,000	35,000	35,000
451.62-20	Electricity	238,009	265,575	252,075	280,250
	Subtotal	292,125	300,575	287,075	315,250
	Operating Expenses Subtotal	938,173	909,914	925,386	951,195
451.86-40	Capital Outlay	60,167	35,000	32,526	35,000
Operating Transfers					
111-3711-491.13-00	Equipment Replacement	25,260	25,260	25,260	25,300
	Subtotal	25,260	25,260	25,260	25,300
Total Recreation		\$2,467,829	\$2,524,374	\$2,524,091	\$2,714,195

LINE ITEMS

CIVIC CENTER - 4500

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4500-454.11-11	Service/Maintenance	\$86,565	\$95,100	\$97,746	\$104,200
111-4500-454.11-12	Office/Clerical	0	0	0	0
111-4500-454.11-16	Management/Supervision	113,097	120,300	125,060	131,400
111-4500-454.11-17	Temp/Seasonal	25	0	0	0
111-4500-454.13-00	Overtime	12,014	9,000	12,000	9,000
111-4500-454.14-03	Professional	3,642	8,400	8,400	8,400
	Subtotal	215,343	232,800	243,206	253,000
Employee Benefits					
111-4500-454.21-01	Health	34,819	42,500	38,491	44,900
111-4500-454.21-02	Life	350	300	356	300
111-4500-454.21-03	Dental	2,233	2,700	2,271	2,500
111-4500-454.21-04	Long Term Disability	820	900	908	1,000
111-4500-454.21-05	CareHere Clinic	2,019	0	2,054	0
111-4500-454.22-00	Social Security	15,818	17,200	17,662	18,700
111-4500-454.23-00	Retirement	24,132	27,700	26,880	30,500
111-4500-454.24-00	Tuition reimbursement	-8,362	0	1,684	1,750
111-4500-454.26-00	Workers Compensation	1,362	2,100	1,601	2,300
	Subtotal	73,191	93,400	91,907	101,950
Operating Expenses					
Cleaning					
454.34-46	Public Areas	7,043	12,500	12,500	12,500
111-4500-454.34-47	Rental Rooms	48,046	50,000	50,000	50,000
	Subtotal	55,089	62,500	62,500	62,500
111-4500-454.41-01	Water & Sewer	18,700	18,700	18,700	18,700
Maintenance & Repair					
111-4500-454.43-14	Building - Civic Center	1,100	0	0	0
454.43-10	Building - Combined	85,079	74,500	97,150	80,000
454.43-19	Heating & Air Conditioning	10,902	16,000	13,500	13,500
111-4500-454.43-40	Vehicles & Equipment	557	300	300	300
111-4500-454.43-50	Non-Fleet Equipment	342	0	0	0
111-4500-454.43-90	Maintenance Contract	4,634	6,935	6,500	6,500
	Subtotal	102,614	97,735	117,450	100,300
111-4500-454.44-02	Rental - Vehicle & Equipment	311	1,800	1,800	1,800
Insurance					
111-4500-454.52-01	Property	58,469	60,225	60,225	88,900
111-4500-454.52-02	Liability	1,420	1,460	1,460	1,450
	Subtotal	59,889	61,685	61,685	90,350

CIVIC CENTER - 4500

		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses (Cont.)					
111-4500-454.53-00	Communications	1,827	3,000	3,000	3,000
111-4500-454.54-00	Advertising	8,753	10,000	10,000	10,000
111-4500-454.57-00	Training	0	1,500	1,500	2,000
111-4500-454.58-00	Travel	0	2,000	1,000	1,500
General Supplies					
111-4500-454.61-10	Office	3,883	4,000	4,000	4,000
111-4500-454.61-20	Wearing Apparel	665	900	900	900
111-4500-454.61-30	Gasoline & Diesel	169	180	500	500
111-4500-454.61-31	Fuel - CNG	223	459	120	150
454.61-40	Operating	24,718	26,500	36,800	26,500
111-4500-454.61-49	Miscellaneous	5,428	4,500	5,000	5,000
454.61-60	Cleaning	22,959	22,000	22,000	22,000
	Subtotal	58,045	58,539	69,320	59,050
454.62-10	Natural Gas	1,323	1,800	1,800	1,800
454.62-20	Electricity	35,113	40,789	38,500	39,100
	Subtotal	36,436	42,589	40,300	40,900
	Operating Expenses Subtotal	341,664	360,048	387,255	390,100
Operating Transfers					
111-4500-491.13-00	Equipment Replacement	14,690	14,690	14,690	14,700
	Subtotal	14,690	14,690	14,690	14,700
	Total Civic Center	\$644,888	\$700,938	\$737,058	\$759,750

LINE ITEMS

KEEP LAKE JACKSON BEAUTIFUL - 3900

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-3900-452.14-03	Professional	3,000	3,000	3,000	3,000
	Subtotal	3,000	3,000	3,000	3,000
Operating Expenses					
111-3900-452.43-95	Plantings	\$19,097	\$20,000	\$20,000	\$20,000
111-3900-452.57-00	Training	0	3,000	3,000	3,000
111-3900-452.58-00	Travel	0	3,000	3,000	3,000
Other Purchased Services					
111-3900-452.59-10	Dues & Memberships	1,638	900	900	900
111-3900-452.59-93	Arbor Day	0	0	0	0
111-3900-452.59-94	Clean Up Day	0	0	0	0
	Subtotal	1,638	900	900	900
General Office Supplies					
111-3900-452.61-38	Awards	2,355	0	0	0
111-3900-452.61-40	Operating	1,502	4,800	4,000	4,000
111-3900-452.61-71	Education Program	1,519	0	0	0
111-3900-452.86-40	Equipment	0	15,300	14,000	14,000
	Subtotal	5,376	20,100	18,000	18,000
Total KLJB		\$29,111	\$50,000	\$47,900	\$47,900

LIBRARY - 4200

<i>Expenditures - Detail</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4200-455.11-11	Service/Maintenance	\$21,321	\$22,000	\$22,103	\$22,400
111-4200-455.13-00	Overtime	242	0	0	0
	Subtotal	21,563	22,000	22,103	22,400
Employee Benefits					
111-4200-455.21-01	Health	3,543	4,200	3,851	4,500
111-4200-455.21-02	Life	35	100	36	100
111-4200-455.21-03	Dental	227	300	227	200
111-4200-455.21-04	Long Term Disability	85	100	89	100
111-4200-455.21-05	CareHere Clinic	205	0	205	0
111-4200-455.22-00	Social Security	1,582	1,700	1,624	1,700
111-4200-455.23-00	Retirement	2,461	2,700	2,548	2,800
111-4200-455.26-00	Workers Compensation	284	400	312	400
	Subtotal	8,422	9,500	8,892	9,800
Operating Expenses					
111-4200-455.34-46	Contract Cleaning	9,223	13,200	15,800	15,600
111-4200-455.41-01	Water & Sewer	1,700	1,700	1,700	1,700
Maintenance & Repair					
111-4200-455.43-10	Library Building	14,710	44,000	44,000	44,000
111-4200-455.43-19	Heating & Air Conditioning	720	3,000	3,000	3,000
111-4200-455.43-60	Furniture & Fixtures	5,451	2,000	1,500	2,000
	Subtotal	20,881	49,000	48,500	49,000
Insurance					
111-4200-455.52-01	Property	38,804	39,970	50,500	53,000
111-4200-455.52-02	Liability	101	105	105	110
	Subtotal	38,905	40,075	50,605	53,110
111-4200-455.53-00	Communications	2,159	1,800	1,800	1,800
General Supplies					
111-4200-455.61-40	Operating	3,947	3,000	3,000	3,000
	Subtotal	4,259	3,000	3,000	3,000
111-4200-455.62-20	Electricity & Natural Gas	23,622	26,341	27,000	28,000
111-4200-455.64-00	Books & Periodicals	35,297	0	0	0
	Subtotal	58,919	26,341	27,000	28,000
	Operating Expenses Subtotal	136,046	135,116	148,405	152,210
	Total Library	\$166,031	\$166,616	\$179,400	\$184,410

LINE ITEMS

MUSEUM - 4300

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-4300-411.34-46	Contract Cleaning	\$4,916	\$7,300	\$10,000	\$10,000
111-4300-411.41-01	Water & Sewer	2,300	2,300	2,300	2,300
Maintenance & Repair					
111-4300-411.43-10	Museum Building	11,119	14,000	14,000	14,000
111-4300-411.43-19	Air Conditioning	447	2,000	4,900	4,900
111-4300-411.43-90	Maintenance Contract	1,282	1,300	2,500	2,500
	Subtotal	12,848	17,300	21,400	21,400
111-4300-411.52-01	Property Insurance	31,220	32,160	32,160	48,200
111-4300-411.53-00	Communications	4,312	4,000	4,000	4,000
General Supplies					
111-4300-411.61-40	Operating	1,206	1,000	3,800	3,800
	Subtotal	1,206	1,000	3,800	3,800
111-4300-411.62-10	Electricity & Natural Gas	11,540	13,254	12,200	12,500
111-4300-411.62-20					
Total Museum		\$68,342	\$77,314	\$85,860	\$102,200

YOUTH ADVISORY - 4400

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-4400-411.54-00	Advertising	\$200	\$500	\$500	\$500
111-4400-411.57-00	Training	0	4,000	1,000	4,000
111-4400-411.58-00	Travel	0	2,000	1,500	2,000
General Supplies					
111-4400-411.61-21	T-Shirts	0	1,000	1,000	1,000
111-4400-411.61-40	Operating	0	1,500	1,500	1,500
111-4400-411.61-70	Program	255	7,000	4,000	7,000
	Subtotal	255	9,500	6,500	9,500
Total Youth Advisory		\$455	\$16,000	\$9,500	\$16,000

SENIOR CITIZEN ADVISORY - 4600

<i>Expenditures - Details</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4600-411.11-17	Temp/Seasonal	9,271	9,400	8,838	9,400
	Subtotal	9,271	9,400	8,838	9,400
Employee Benefits					
111-4600-411.22-00	Social Security	710	500	685	500
111-4600-411.26-00	Workers Compensation	100	100	126	100
		810	600	811	600
Operating Expenses					
111-4600-411.61-40	Operating	1,602	2,000	3,000	3,000
111-4600-411.61-70	Programs	29,068	25,000	40,000	40,000
	Subtotal	30,670	27,000	43,000	43,000
Total Senior Advisory		\$40,751	\$37,000	\$52,649	\$53,000

UTILITIES NON-DEPARTMENTAL - 0500

<i>Resources</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Revenues	\$3,320,000	\$3,898,217	\$2,511,470	\$3,086,670
Total Resources	\$3,320,000	\$3,898,217	\$2,511,470	\$3,086,670
<i>Expenditures</i>	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
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	650,000
251-0500-491.11-04 Solid Waste Franchise Fee	200,000	200,000	200,000	200,000
251-0500-491.31-00 Transfer to General Capital Projects	720,000	0	0	0
251-0500-491.54-00 Transfer to Utility Debt Service	1,500,000	1,598,217	1,411,470	1,936,670
251-0500-491.53-00 Transfer to Utility Capital Projects	0	1,200,000	0	0
Total Expenditures	\$3,320,000	\$3,898,217	\$2,511,470	\$3,086,670

UTILITY ADMINISTRATION - 5000

<i>Expenditures - Detail</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-5000-441.11-11	Service/Maintenance	\$127,452	\$139,400	\$135,922	\$145,200
251-5000-441.11-12	Office/Clerical	105,636	116,600	102,390	122,600
251-5000-441.11-16	Management/Supervision	57,844	61,900	64,140	66,500
251-5000-441.11-17	Temp/Seasonal	0	5,000	5,468	5,000
251-5000-441.11-99	Miscellaneous	-2,800	0	0	0
251-5000-441.13-00	Overtime	7,324	33,000	33,000	33,000
	Subtotal	295,456	355,900	340,920	372,300
Employee Benefits					
251-5000-441.21-01	Health	56,872	68,000	58,115	71,800
251-5000-441.21-02	Life	570	500	542	500
251-5000-441.21-03	Dental	3,641	4,300	3,179	4,000
251-5000-441.21-04	Long Term Disability	1,201	1,400	1,240	1,500
251-5000-441.21-05	CareHere Clinic	3,293	0	3,113	0
251-5000-441.22-00	Social Security	21,965	25,200	22,521	28,500
251-5000-441.23-00	Retirement	-9,031	40,000	35,673	45,900
251-5000-441.24-00	Tuition Reimbursement	841	2,600	950	0
251-5000-441.26-00	Workers Compensation	1,564	2,800	1,772	3,400
	Subtotal	80,916	144,800	127,105	155,600
Operating Expenses					
251-5000-441.33-40	Outside Auditor	27,750	31,000	34,500	34,500
Maintenance & Repair					
251-5000-441.43-50	Non Fleet Equipment	507	1,200	1,200	1,200
251-5000-441.43-90	Maintenance Contract	122,124	128,520	128,838	144,860
251-5000-441.43-40	Fleet vehicles & Equip	5,528	2,000	3,400	2,000
	Subtotal	122,631	129,720	133,438	148,060
251-5000-441.44-02	Rental - Vehicle & Equipment	2,899	4,750	4,750	4,750
Insurance					
251-5000-441.52-01	Property	1,758	1,810	2,500	2,500
251-5000-441.52-02	Liability	2,203	2,270	2,500	2,500
	Subtotal	3,961	4,080	5,000	5,000
251-5000-441.53-00	Communications	12,170	25,000	25,000	15,800
251-5000-441.57-00	Training	631	1,000	1,000	4,000
251-5000-441.58-00	Travel	0	0	499	6,750

LINE ITEMS

UTILITY ADMINISTRATION - 5000

		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
251-5000-441.61-10	Office	67,715	95,000	95,000	95,000
251-5000-441.61-20	Wearing Apparel	1,408	1,600	1,600	1,800
251-5000-441.61-30	Gasoline and Diesel	5,579	5,000	6,120	6,100
251-5000-441.61-31	Fuel - CNG	2,732	2,200	2,020	2,100
251-5000-441.61-40	Operating	4,604	15,000	15,000	10,000
	Subtotal	82,038	118,800	119,740	115,000
251-5000-441.86-40	Equipment	105,688	100,000	100,000	100,000
251-5000-441.79-00	Depreciation	31,677	0	0	0
	Operating Expenses Subtotal	394,973	416,350	423,927	433,860
Operating Transfers					
251-5000-491.13-00	Equipment Replacement	87,775	78,355	78,355	78,500
	Subtotal	87,775	78,355	78,355	78,500
	Total Utility Administration	\$859,120	\$995,405	\$970,307	\$1,040,260

WATER - 5400

<i>Expenditures - Detail</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-5400-442.11-11	Service/Maintenance	\$57,871	\$141,200	\$93,422	\$157,500
251-5400-442.11-12	Office/Clerical	17,335	19,900	28,645	27,500
251-5400-442.11-13	Technical	168,117	218,200	149,600	221,700
251-5400-442.11-16	Management/Supervision	152,870	148,100	186,044	196,300
251-5400-442.11-99	Miscellaneous	-8,537	0	0	0
251-5400-442.13-00	Overtime	51,051	65,000	52,000	65,000
	Subtotal	438,707	592,400	509,711	668,000
Employee Benefits					
251-5400-442.21-01	Health	59,672	93,400	70,763	98,800
251-5400-442.21-02	Life	603	700	658	800
251-5400-442.21-03	Dental	3,860	5,900	4,220	5,500
251-5400-442.21-04	Long Term Disability	1,607	2,400	1,862	2,700
251-5400-442.21-05	CareHere Clinic	3,491	0	3,816	0
251-5400-442.22-00	Social Security	32,758	44,200	36,022	51,100
251-5400-442.23-00	Retirement	-13,536	71,400	56,004	83,400
251-5400-442.26-00	Workers Compensation	3,695	8,300	4,158	9,500
	Subtotal	92,150	226,300	177,503	251,800
Operating Expenses					
Professional Service Fees					
251-5400-442.33-44	Water Well Evaluation	14,750	15,000	15,000	15,000
251-5400-442.33-62	Environmental Consultant	7,200	7,500	23,700	7,500
251-5400-442.34-30	Lab Work	9,299	22,000	43,000	43,000
251-5400-442.34-32	Water Consultant	0	0	0	0
251-5400-442.34-43	Contract Mowing	46,065	47,000	47,000	47,000
251-5400-442.34-45	Brazoria County Conservation	29,475	25,000	30,000	30,000
	Subtotal	106,789	116,500	158,700	142,500
251-5400-442.41-10	BWA - Water Purchase	2,452,800	2,759,400	2,759,400	2,971,100
Maintenance & Repair					
251-5400-442.43-10	Building	6,320	12,000	12,000	12,000
251-5400-442.43-20	Water Production/Distribution	295,089	185,000	185,000	356,210
251-5400-442.43-21	Fire Hydrant Maintenance	56,754	75,000	75,000	75,000
251-5400-442.43-30	Wells	79,673	140,000	140,000	140,000
251-5400-442.43-40	Vehicles	16,977	11,500	11,500	11,500
251-5400-442.43-50	Equipment	52,374	50,000	50,000	50,000
251-5400-442.43-52	Generators	3,979	5,000	5,000	5,000
251-5400-442.43-90	Maintenance Contracts	64,827	57,200	57,200	57,200
	Subtotal	575,993	535,700	535,700	706,910

LINE ITEMS

WATER - 5400

		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses (Cont.)					
Insurance					
251-5400-442.52-01	Property	189	195	250	275
251-5400-442.52-02	Liability	4,961	5,110	5,110	5,110
	Subtotal	5,150	5,305	5,360	5,385
251-5400-442.53-00	Communication	13,198	20,000	20,000	20,000
251-5400-442.57-00	Training	16,091	15,000	15,000	15,000
251-5400-442.58-00	Travel	2,209	2,000	2,000	2,000
251-5400-442.59-10	Dues and Memberships	1,686	2,500	2,500	2,500
251-5400-442.59-20	State Permit	31,191	32,000	32,000	32,000
General Supplies					
251-5400-442.61-10	Office	789	1,000	1,000	1,000
251-5400-442.61-20	Wearing Apparel	5,762	4,500	4,500	7,500
251-5400-442.61-30	Gasoline & Diesel	8,983	17,748	9,100	9,300
251-5400-442.61-31	Fuel - CNG	6,125	3,500	2,700	2,700
251-5400-442.61-40	Operating	33,517	30,000	30,000	27,000
251-5400-442.61-41	Meters	12,176	10,000	10,000	10,000
251-5400-442.61-50	Chemicals	160,036	270,000	270,000	270,000
	Subtotal	227,388	336,748	327,300	327,500
251-5400-442.62-10	Natural Gas	0	0	1,276	0
251-5400-442.62-20	Electricity	165,361	141,000	186,000	186,000
251-5400-442.79-00	Depreciation	929,876	0	0	0
	Operating Expenses Subtotal	4,527,732	3,966,153	4,045,236	4,410,895
Operating Transfers					
251-5400-491.13-00	Equipment Replacement	85,240	62,960	62,960	63,000
	Subtotal	85,240	62,960	62,960	63,000
Total Water		\$5,143,829	\$4,847,813	\$4,795,410	\$5,393,695

WASTEWATER - 6000

<i>Expenditures - Detail</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-6000-444.11-11	Service/Maintenance	\$326,248	\$426,800	\$444,988	\$468,900
251-6000-444.11-12	Office Clerical	17,335	19,900	28,645	27,500
251-6000-444.11-13	Technical	169,505	219,000	167,454	228,500
251-6000-444.11-16	Management/Supervision	208,028	258,600	244,631	257,800
251-6000-444.11-99	Miscellaneous	-6,747	0	0	0
251-6000-444.13-00	Overtime	85,064	100,000	100,000	100,000
	Subtotal	799,433	1,024,300	985,718	1,082,700
Employee Benefits					
251-6000-444.21-01	Health	119,837	178,400	151,230	188,600
251-6000-444.21-02	Life	1,196	1,300	1,349	1,400
251-6000-444.21-03	Dental	7,718	11,200	9,003	10,400
251-6000-444.21-04	Long Term Disability	2,932	4,100	3,584	4,400
251-6000-444.21-05	CareHere Clinic	6,980	0	7,808	0
251-6000-444.22-00	Social Security	58,422	77,200	69,512	82,800
251-6000-444.23-00	Retirement	-24,283	124,700	109,798	135,200
251-6000-444.26-00	Workers Compensation	6,869	10,600	8,423	11,000
	Subtotal	179,671	407,500	360,707	433,800
Operating Expenses					
251-6000-444.33-32	Outside Engineers	2,325	0	0	0
251-6000-444.33-62	Environmental Consultant	0	5,000	5,000	5,000
251-6000-444.34-30	Testing Laboratory	17,775	25,000	25,000	25,000
251-6000-444.34-42	Line Repair	5,478	150,000	150,000	150,000
251-6000-444.34-75	Sludge Disposal	55,552	90,000	80,000	90,000
Maintenance & Repair					
251-6000-444.43-10	Building	35,188	70,000	70,000	70,000
251-6000-444.43-20	Wastewater Collection System	72,962	125,000	125,000	296,210
251-6000-444.43-40	Vehicles	29,890	29,000	29,000	29,000
251-6000-444.43-50	Equipment	301,751	300,000	300,000	300,000
251-6000-444.43-52	Generators	13,288	20,000	20,000	20,000
251-6000-444.43-90	Maintenance Contracts	36,862	55,000	55,000	55,000
	Subtotal	489,941	599,000	599,000	770,210
251-6000-444.44-02	Rental - Equipment	1,384	40,000	40,000	40,000

LINE ITEMS

WASTEWATER - 6000

		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses (Cont.)					
Insurance					
251-6000-444.52-01	Property	37,988	39,130	61,600	61,600
251-6000-444.52-02	Liability	14,041	14,465	14,465	14,500
	Subtotal	52,029	53,595	76,065	76,100
251-6000-444.53-00	Communication	19,095	16,000	16,000	16,000
251-6000-444.57-00	Training	8,589	16,000	16,000	16,000
251-6000-444.58-00	Travel	226	1,000	1,000	1,000
251-6000-444.59-10	Dues & Memberships	2,622	2,500	2,500	2,500
251-6000-444.59-20	State Inspection	48,916	50,000	50,000	50,000
General Supplies					
251-6000-444.61-10	Office	1,327	1,500	1,500	1,500
251-6000-444.61-20	Wearing Apparel	6,341	5,000	5,000	8,000
251-6000-444.61-30	Gasoline & Diesel	25,133	34,578	40,700	41,000
251-6000-444.61-31	Fuel - CNG	9,892	5,000	5,400	5,000
251-6000-444.61-40	Operating	26,501	30,000	30,000	27,000
251-6000-444.61-50	Chemicals	107,816	243,126	243,000	243,000
251-6000-444.61-55	Laboratory Chemicals	24,477	20,000	20,000	20,000
251-6000-444.61-57	Laboratory Non-Chemicals	29,095	15,000	15,000	15,000
	Subtotal	230,582	354,204	360,600	360,500
251-6000-444.62-10	Natural Gas	0	0	2,086	0
251-6000-444.62-20	Electricity	288,374	351,707	351,707	351,700
251-6000-444.79-00	Depreciation	1,953,987	0	0	0
	Operating Expenses Subtotal	3,176,875	1,754,006	1,774,958	1,954,010
Operating Transfers					
251-6000-491.13-00	Equipment Replacement	124,745	127,600	127,600	127,600
	Subtotal	124,745	127,600	127,600	127,600
Total Wastewater		\$4,280,724	\$3,313,406	\$3,248,983	\$3,598,110

SANITATION - 7600

<i>Expenditures - Detail</i>		2021-22	2022-23	2022-23	2023-24
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-7600-432.11-11	Service/Maintenance	\$804,732	\$980,400	\$957,007	\$1,050,800
251-7600-432.11-12	Office Clerical	34,235	37,700	38,557	40,900
251-7600-432.11-13	Technical	42,636	37,800	19,043	39,600
251-7600-432.11-16	Management/Supervision	95,384	101,200	107,198	110,500
251-7600-432.14-03	Temp/Seasonal	135,342	145,000	98,246	145,000
251-7600-432.11-99	Miscellaneous	7,882	0	0	0
251-7600-432.13-00	Overtime	185,821	150,000	165,730	178,000
251-7600-432.14-02	Contract Labor	80,028	0	39,568	0
	Subtotal	1,386,060	1,452,100	1,425,349	1,564,800
Employee Benefits					
251-7600-432.21-01	Health	183,153	232,300	198,183	245,500
251-7600-432.21-02	Life	1,850	1,600	1,850	1,600
251-7600-432.21-03	Dental	11,833	14,600	12,018	13,600
251-7600-432.21-04	Long Term Disability	4,032	6,000	4,540	5,700
251-7600-432.21-05	CareHere Clinic	10,703	0	10,580	0
251-7600-432.22-00	Social Security	86,392	100,800	89,993	105,200
251-7600-432.23-00	Retirement	-35,095	180,100	140,955	175,000
251-7600-432.26-00	Workers Compensation	18,730	41,000	22,283	38,900
	Subtotal	281,598	576,400	480,402	585,500
Operating Expenses					
Professional Service Technical					
251-7600-432.33-58	Sanitation Rate Consultant	48,370	49,000	49,000	0
251-7600-432.34-76	Waste Disposal Contract	1,125,780	1,157,580	1,141,195	1,248,900
251-7600-432.34-77	Recycling Services	54,183	211,800	161,400	211,800
251-7600-432.34-78	Wood Grinding Services	62,121	170,000	81,953	120,000
	Subtotal	1,290,454	1,588,380	1,433,548	1,580,700
Maintenance & Repair					
251-7600-432.43-28	Landfill Road	0	1,000	0	0
251-7600-432.43-29	Chipping Facility	3,355	5,000	3,892	6,000
251-7600-432.43-40	Vehicles	278,039	250,000	241,997	250,000
251-7600-432.43-50	Non Fleet Equipment	0	75,000	32,052	16,000
251-7600-432.43-52	Containers	15,792	17,000	17,813	23,000
251-7600-432.43-90	Maintenance Contracts	0	11,000	3,500	3,500
	Subtotal	297,186	348,000	295,754	295,000
251-7600-432.44-02	Rental - Vehicles	1,651	1,600	1,850	1,850
Insurance					
251-7600-432.52-01	Property	1,959	2,020	2,020	2,200
251-7600-432.52-02	Liability	58,917	55,535	55,535	55,535
	Subtotal	60,876	57,555	57,555	57,735

LINE ITEMS

SANITATION - 7600

		2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Adopted
Operating Expenses (Cont.)					
251-7600-432.53-00	Communication	2,081	2,300	2,230	2,300
251-7600-432.57-00	Training	625	17,500	200	700
251-7600-432.58-00	Travel	5	500	0	500
251-7600-432.59-10	Dues and Memberships	0	150	0	150
General Supplies					
251-7600-432.61-10	Office	777	700	850	850
251-7600-432.61-20	Wearing	9,893	10,000	10,538	14,500
251-7600-432.61-30	Gasoline & Diesel	35,036	59,250	30,762	31,000
251-7600-432.61-31	Fuel - CNG	106,945	81,000	73,375	74,000
251-7600-432.61-40	Operating	102,872	80,000	85,272	85,000
251-7600-432.79-00	Depreciation	634,408	0	0	0
Subtotal		255,523	230,950	200,797	205,350
Operating Expenses Subtotal		2,542,809	2,257,935	1,995,434	2,147,785
Operating Transfers					
251-7600-491.13-00	Equipment Replacement	389,995	525,890	525,890	525,900
Subtotal		389,995	525,890	525,890	525,900
Total Sanitation		\$4,600,462	\$4,812,325	\$4,427,075	\$4,823,985