

CITY OF LAKE JACKSON

Fiscal Year 2024–2025

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$384,095, which is a 3.58 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 \$70,633.

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

FOR:

Jon “J.B.” Baker
Matthew Broaddus
Gerald Roznovsky
Rhonda Seth
Vinay Singhanian
Ralph “Buster” Buell, III

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2024-2025
Property Tax Rate:	\$0.327173/100	\$0.325929/100
No-New-Revenue Tax Rate:	\$0.277211/100	\$0.315650/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.200663/100	\$0.201093/100
Voter-Approval Tax Rate:	\$0.337422/100	\$0.318058/100
Debt Rate:	\$0.126510/100	\$0.116965/100

Total debt obligation for CITY OF LAKE JACKSON secured by property taxes:
\$39,560,980.

CITY OF LAKE JACKSON BUDGET

FY 24-25



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.

2024 Mayor and City Council



Pictured standing from left to right: City Attorney Sherri Russell, Councilmember Jon “J.B.” Baker, Councilmember Rhonda Seth, Councilmember Vinay Singhania, Councilmember Ralph L. Buell, III, and City Secretary Sally Villarreal.

Seated from left to right: Mayor Pro-Tem Matthew Broaddus, Mayor Gerald Roznovsky, and City Manager Modesto Mundo.



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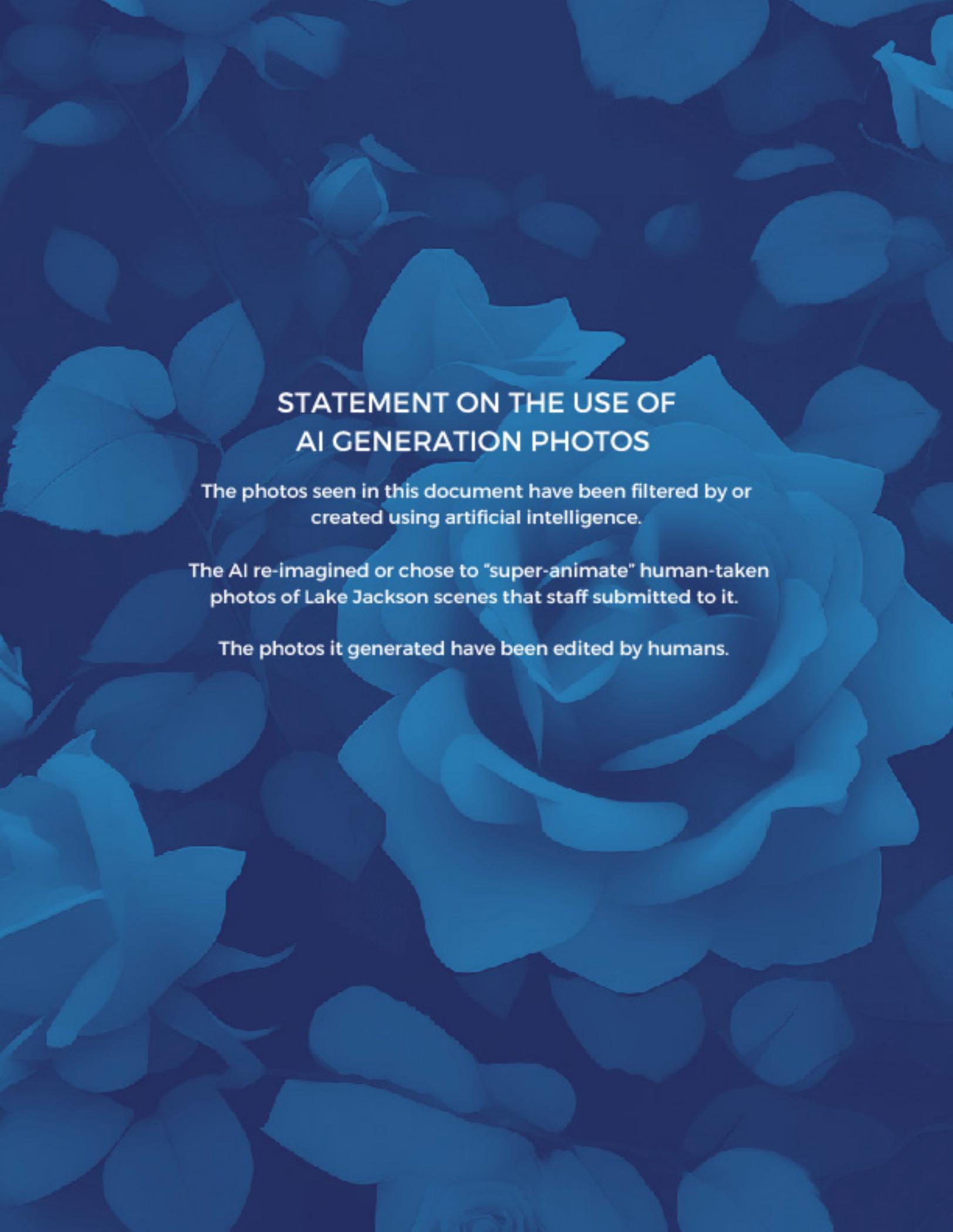
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STATEMENT ON THE USE OF AI GENERATION PHOTOS

The photos seen in this document have been filtered by or created using artificial intelligence.

The AI re-imagined or chose to "super-animate" human-taken photos of Lake Jackson scenes that staff submitted to it.

The photos it generated have been edited by humans.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Jackson
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

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TRANSMITTAL
LETTER

October 1, 2024

Dear Citizen,

I am pleased to present to you the adopted fiscal year 2025 Annual Budget. This budget is a culmination of over six months of effort by our City Council and city staff.

The transmittal letter covers the changes made to the budget as submitted to City Council on July 15, 2024.

Before I discuss the changes made, I would like to take a moment to thank the numerous volunteers, contractors and employees who worked tirelessly during and after Hurricane Beryl.

Hurricane Beryl

As we were in the middle of our budget process, the City faced one of its most damaging hurricanes in the past 30 years. Hurricane Beryl made landfall near Matagorda, Texas around 4 am CDT July 8th with maximum sustained winds of 80 mph.

While the storm was categorized as a high Category 1, the City found itself on the dirty side of the storm. We were fortunate to have less than 20 homes severely damaged by the storm. However, 278,000 cubic yards of debris and five days without power took its toll. I project that by the end of fiscal year 2025, we will have expended an additional \$10 million in recovery efforts covering personnel cost, repairs to city facilities and the removal of storm debris.

My heartfelt thanks to all who helped us recover from this storm.

The Budget Process

Producing an annual city budget is a challenging process. It requires input from many people, consolidation of information and tough decisions. The result is a thorough document that reflects the City's vision for the future and established priorities for the upcoming year.

In January of each year the City Council, interested citizens and city staff meet to review the city's visioning process. City Council establishes 5-year objectives and city staff then looks at what goals can be set during the fiscal year to work toward achieving the objectives and vision set by the City Council.

Beginning in April of each year, Directors and Department Heads meet with the budget staff 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 which was submitted to the City Council on July 15, 2024.

With the collaboration of the City Council and staff, an annual budget is developed and adopted before October 1st of each year. During the budget process 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 all-day workshop was held on Saturday, August 3, 2024.

Reviewing the Manager’s Letter, submitted to the City Council with the proposed budget, will provide you with a solid overview of the proposed budget. The following pages of this letter will cover the changes made by the City Council to the proposed budget.

FY 2025 Budget Changes

Certified Taxable Value

The certified taxable value as determined by the Brazoria County Appraisal District for FY 2025 is **\$3,408,058,435**. In the proposed budget submitted to City Council on July 15th, we had estimated values at \$3,601,703,005 based on the preliminary numbers provided by BCAD. Based on the proposed .309400 cent tax rate, this final certified taxable value would have generated **\$54,400 less** than we had estimated in the proposed budget.

To make up for this shortfall, the following changes were made to the General Operating Fund budget for FY 2025 and the de minimis tax rate of **0.325929** was adopted.

Revenues

Property tax revenue from Proposed Budget	(\$54,400)
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Expenditures

Fire Fighter Duty Pay	(35,000)
Park Repairs	(18,000)
Speed Data Collection Software for Traffic Enforcement	(22,000)
Dead Tree Removal & Trimming	(30,000)
Portable Toilets for Parks	(20,000)
Added Street Maintenance Funding	<u>70,600</u>
	(\$54,400)

Therefore, the proposed FY2025 General Fund Budget dropped \$54,400 from what was proposed on July 15th. The new General Fund Operating Budget is now \$27,455,600 or \$1,534,528 more than the FY2024 budget of \$25,921,072.

Utility Fund Operating Budget

There were no changes to the Utility Operating Budget as proposed on July 15th.

Economic Development Fund

The following changes were made to the Economic Development Fund project list to fund repairs to park and recreation facilities damaged in the storm.

Projects removed from the Adopted Budget

Recreation Center Locker Room Renovation	700,000
Parks and Recreation Master Plan	125,000
Golf Course Renovation Master Plan	100,000
Parks & Recreation Facility Misc. Repairs	50,000
Civic Center Repair Water Leaks Around Windows	<u>40,000</u>
	\$1,015,000

Projects added to the Adopted Budget

Golf Course Hurricane Beryl Tree Removal	135,000
Recreation Center Generator Grant Match	250,000
Hurricane Beryl Repairs to Civic Center/Parks/Golf Course	<u>630,000</u>
	\$1,015,000

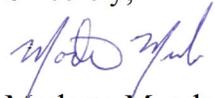
Conclusion

As I covered in July, the FY 2025 budget emphasizes the maintenance of streets and utility infrastructure with continued investment in our employees.

I am grateful to our City Council for the guidance they provided in the preparation of this budget and to my staff for the long hours they have devoted to preparing this budget.

Again, thanks to all our volunteers and employees for the outstanding job they did in protecting our city during Hurricane Beryl.

Sincerely,



Modesto Mundo
City Manager

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READERS
GUIDE

BUDGET SCHEDULE

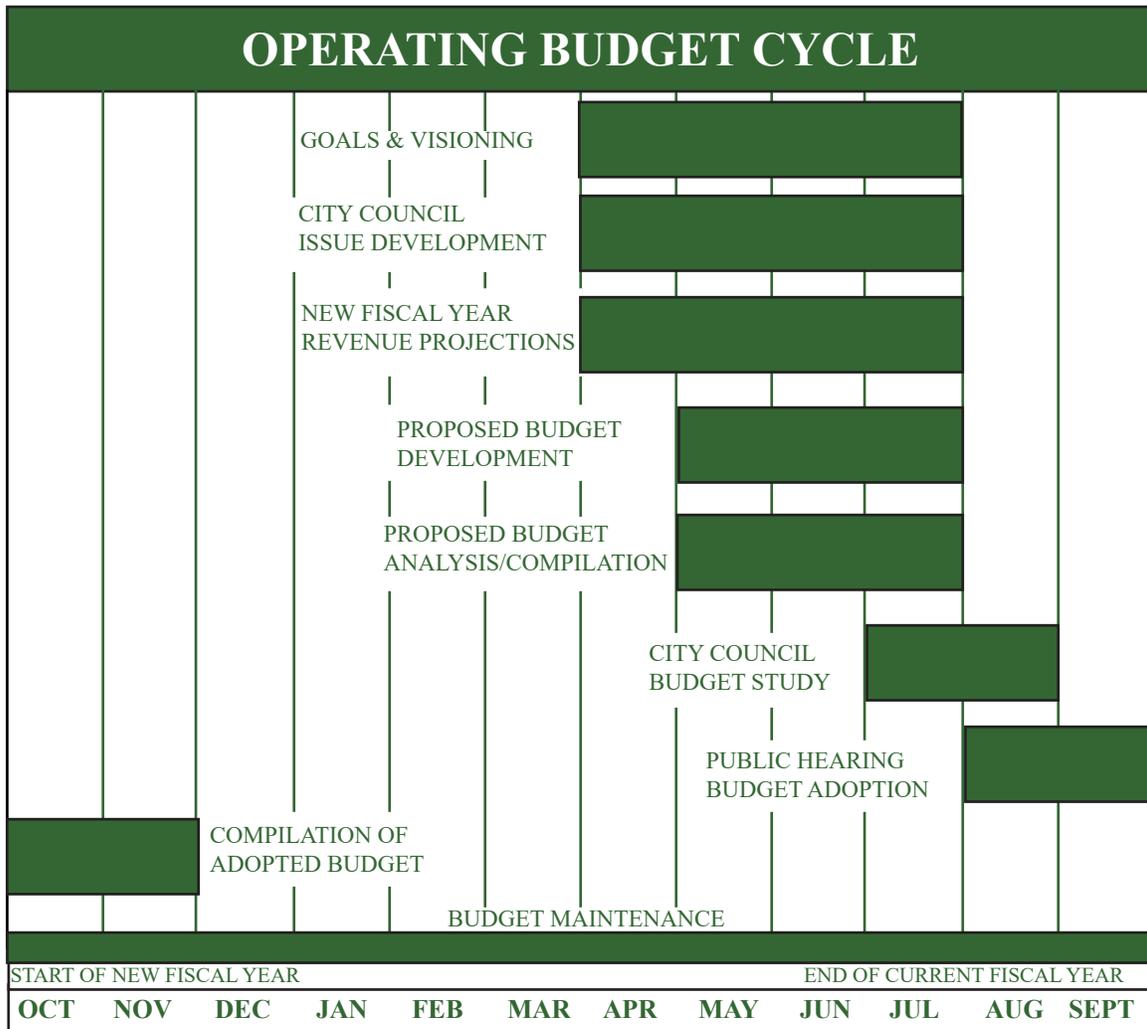
City of Lake Jackson 2024-25 Budget Calendar

Month/Year	Date	Description
Jan 2024	24	Strategic Planning Mtg with Directors
Feb 2024	02 26	CIP and Equipment Replacement worksheet distributed to Department Heads City Council Strategic Planning Workshop (5-8pm)
Mar 2024	01 08	Deadline – CIP Worksheets due in Department Folder Deadline – Equipment Replacement Worksheets due
Apr 2024	08 10 26 29	Goals, Objectives, and Performance Measures sent to Departments. Budget Kickoff - Distribute Worksheets to Department Heads. Deadline – Goals, Accomplishments and Measures submitted by Department Heads City Council CIP Workshop (5-8pm)
May 2024	03 06-10 20 21 30	Deadline – Department Heads & Directors submit budget request to City Manager Budget hearings with City Manager and Budget Committee City Council Regular Mtg – Discuss CIP updates, Council sends ½ cent projects to LJDC. Library Board Mtg – Approve budget requests. LJDC Public Hearing #1 – Discuss ½ cent City Council recommended projects.
Jun 2024	06 11 12	LJDC Public Hearing #2 - ½ cent projects over \$500,000 Historical Museum Mtg – Approve budget requests. Hotel Occupancy Tax Committee – Approve budget requests.
Jul 2024	01 15 16 23 25 25 31	City Council Regular Mtg City Council Regular Mtg – Proposed Budget submitted, call public hearing for budget and tax rate. File Proposed Budget with City Secretary and Lake Jackson Library; post on City website. Publish notice of public hearing in newspaper and on City website following SB2 requirements. Certified Appraisal Roll from BCAD, calculate “no new revenue tax rate”, “no new revenue maintenance and operations tax rate”, and “voter-approval tax rate”. Post on City website: <ol style="list-style-type: none"> The no-new-revenue tax rate and the voter-approval tax rate. The estimated 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. A schedule of the City’s debt obligations. Staff Meeting – Department Heads & Directors budget presentation review
Aug 2024	03 05 07 12 19	City Council Budget Workshop – 8:00am – 3:00pm City Council Regular Mtg – Discuss any changes to the proposed budget. Last Day to submit tax rates to council Public Hearing on tax rate can occur on this date or after. City Council Regular Mtg – Public Hearing on tax rate and budget, City Council may adopt budget and tax rate at this meeting.
Sep 2024	03 16	City Council Regular Mtg – First reading of Utility Rate Ordinance, City Council may adopt budget and tax rate at this meeting. City Council Regular Mtg – Second reading of Utility Rate Ordinance
Oct 2024	01	New Fiscal Year Begins

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 2016-2017 Infrastructure Improvement Fund, and the 2018 Infrastructure Improvement Fund, the 2021 Infrastructure Improvement Fund, the 2022 Parks and Recreation Improvement Fund, and the 2023 G.O. Infrastructure Fund.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Such funds are to be financed or recovered primarily through user charges. The City has two Enterprise Funds: the Utility Fund and the Golf Course Operating Fund. For budgetary purposes, the Utility Fund includes the following sub-funds: Utility Operating Fund, Utility Contingency, Utility Debt Service, Utility Projects, the 2013 Water and Sewer Construction Fund, the 2016 Sewer Construction Fund, the 2017 Water and Sewer Construction Fund, and the 2019 Water and Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund.

SUMMARY OF FINANCIAL FUND ACCOUNTING

GOVERNMENTAL FUNDS

General Fund Sub-Funds

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

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

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

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

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

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

Special Revenue Funds

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

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

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

SUMMARY OF FINANCIAL STRUCTURE

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

PROPRIETARY FUNDS

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

Utility Fund Sub-Funds

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

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

Utility Debt Service Fund - Money is transferred to this fund from the Utility Operating Fund to provide for 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.

SUMMARY OF FINANCIAL STRUCTURE

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

Golf Course Funds

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

BASIS OF ACCOUNTING

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

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

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

BASIS OF BUDGETING

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

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

We also use some performance-based budgeting tools to track our success at meeting these organizational

SUMMARY OF FINANCIAL STRUCTURE

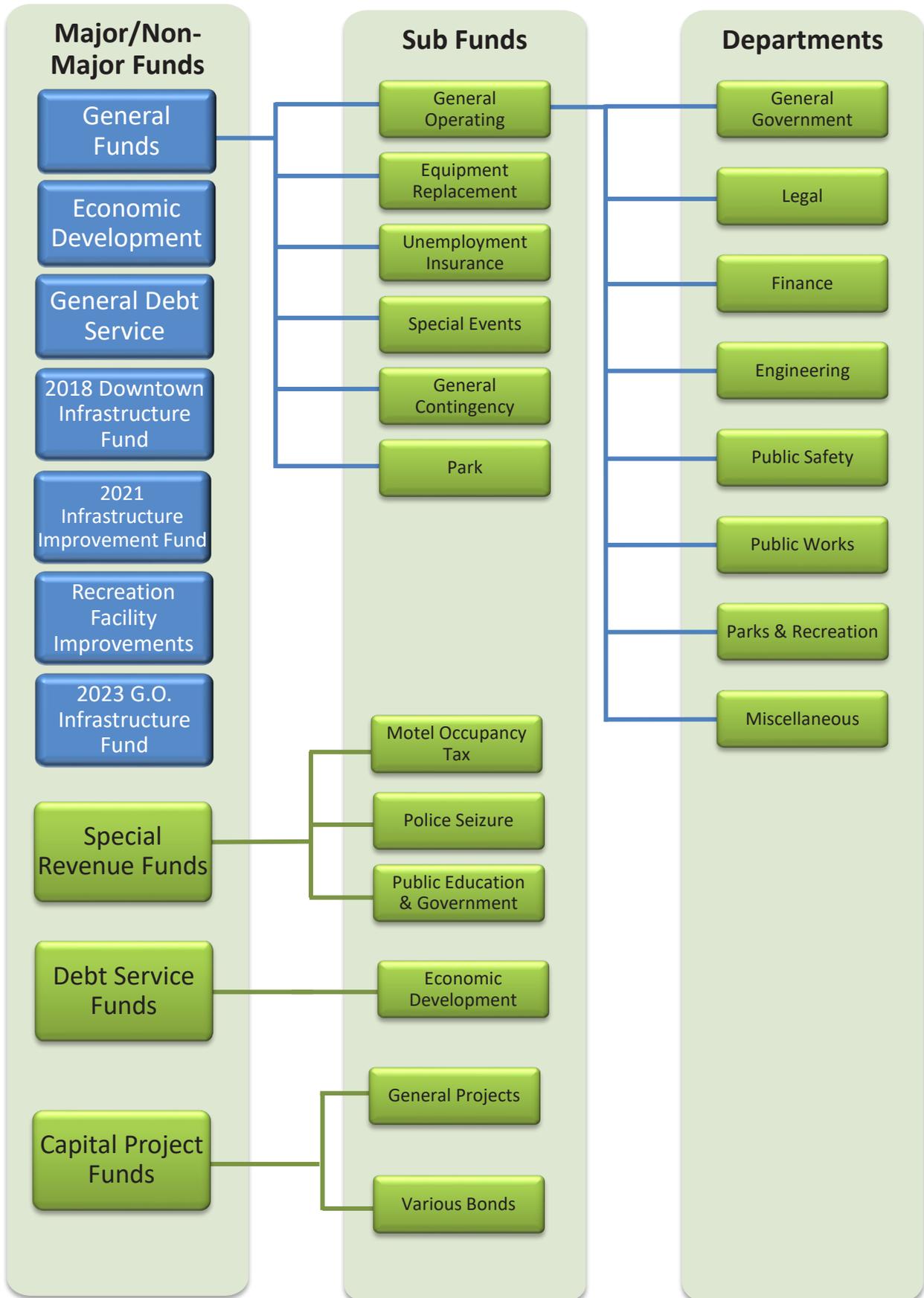
goals and objectives. This includes setting workload and performance measures for our various budget units. The reader will also see elements of target or outcome based budgeting techniques in this document.

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

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

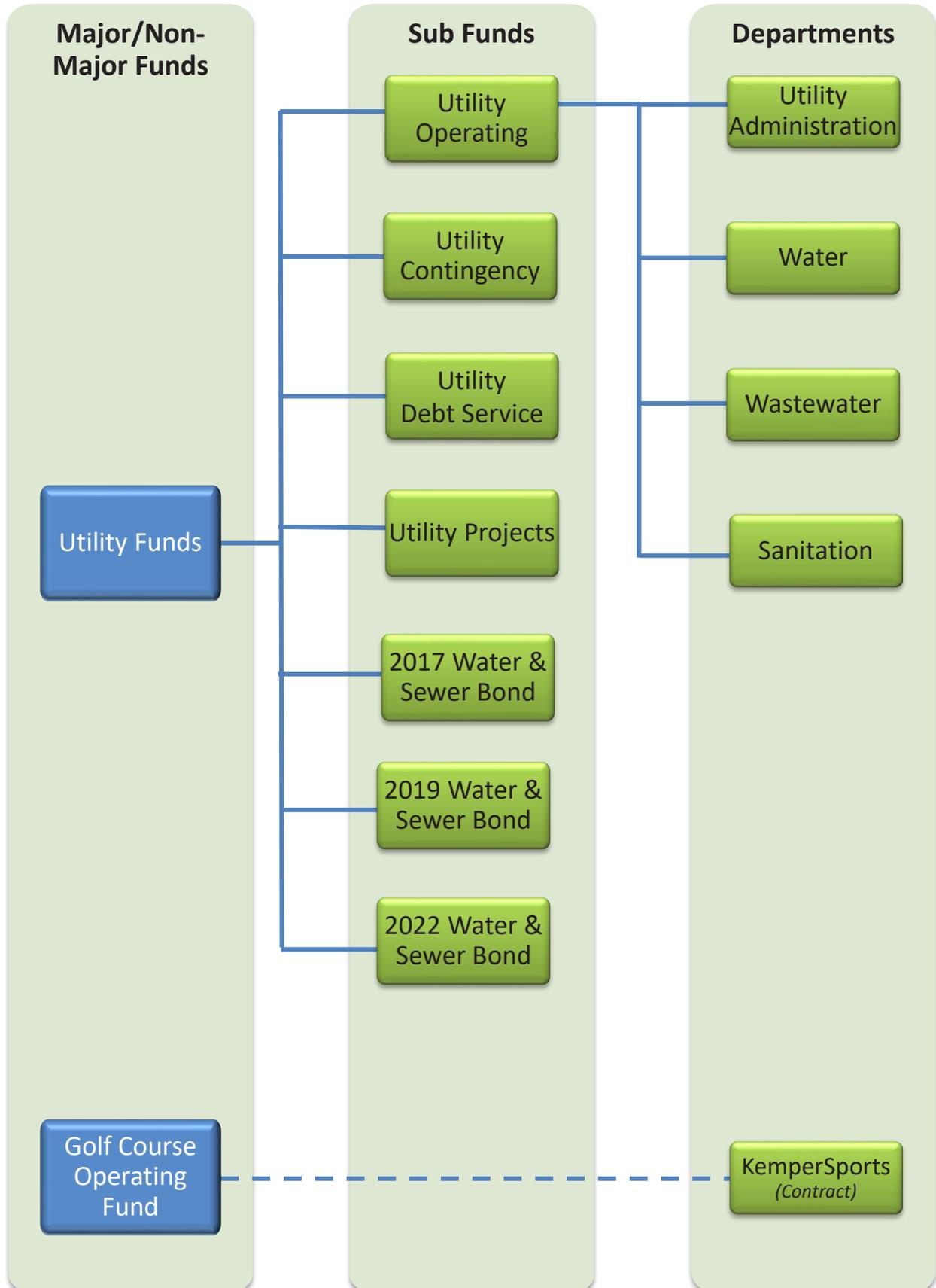
Budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

GOVERNMENTAL FUNDS STRUCTURE



* Blue boxes indicate "Major" Funds

PROPRIETARY FUNDS STRUCTURE



* Blue boxes indicate "Major" Funds

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DIRECTIVES &
POLICIES

FINANCIAL POLICY

REVENUES

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

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

2. User Charges and Fees.

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

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

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

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

EXPENDITURES

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

INVESTMENTS

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

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

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

FUND BALANCE

GOVERNMENTAL FUND BALANCE

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

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

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

FINANCIAL POLICY

GENERAL FUND UNASSIGNED FUND BALANCE

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUND BALANCE

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

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

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

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

FUNDING OF CAPITAL PROJECTS & EQUIPMENT PURCHASES

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

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

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

FINANCIAL POLICY

PLANNING & STRUCTURE OF CITY DEBT

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

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

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

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

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

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

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

STRATEGIC PLAN

VISION

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

MISSION STATEMENT

Be a leader in delivering outstanding quality services to all citizens through innovative and efficient use of resources

CORE VALUES

Fiscal Responsibility



Guiding Principle: The City of Lake Jackson will be fiscally responsible and innovative leaders in their decision making to ensure the community remains affordable.

Integrity



Guiding Principle: The City of Lake Jackson will act with integrity and transparency guided by a moral compass that points toward ethical and equal treatment of everyone.

Sense of Community



Guiding Principle: The City of Lake Jackson will promote programs and projects that create cohesiveness and sustains a sense of community for its residents.

Inclusive



Guiding Principle: The City of Lake Jackson recognizes and honors the diversity of its citizenry and remains committed to including all citizens in its plans, programs and processes.

VISION ELEMENTS



- A safe community
- A good sense of community
- Good infrastructure
- A fun place to play
- A place with diverse financial opportunities
- Inclusive
- Beautiful
- Affordable
- Strong educational base
- A diverse workforce
- Provides quality healthcare

STRATEGIES



Enable Growth | Promote quality growth following the established Master Plan

- Facilitate the development of new housing
- Facilitate the revitalization of business corridors
- Facilitate infill, revitalization, and redevelopment throughout the City
- Foster a thriving and diverse economy



Enhance Communication | Build relationships through communication, technology, and training

- Improve communication to the community



Maintain Infrastructure | Maintain existing facilities and infrastructure at current high standards

- Upgrade and Maintain Infrastructure, Facilities & Equipment
- Improve Drainage in Existing Neighborhoods and Watersheds
- Manage Long-Term Water Resources for the City



Maintain A Well-Managed City | Promote a culture of innovation and service

- Hire and retain qualified employees
- Provide training opportunities for employees
- Improve areas of operations
- Build a storm resilient community



Enhance Quality of Life | Provide an excellent quality of life for all Lake Jackson citizens

- Enhance the safety of our citizens
- Provide community with affordable-family oriented activities
- Expand community gathering spaces
- Improve pedestrian connectivity



CITY MANAGER'S
LETTER

Honorable Mayor and City Council,

I am pleased to present the fiscal year 2025 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, 2024, to September 30, 2025.

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 2025, we have lowered our property tax rate due the increase to the growth in property appraisals and reduction in debt service. We have used the approximately \$500,000 revenue increase to support our public safety services: Police, Fire and EMS.

We continue to take proactive steps to invest in our water and wastewater infrastructure with added emphasis on modeling, evaluating, and planning for our long-term capital needs.

Finally, we have increased operation, capital, and equipment funds towards maintaining our streets.

The City's Strategic Plan is a combination of the visions of our Community, our Mayor and City Council, and City Staff. We strive to align these visions throughout our operations. The Strategic Plan guides our Budget priorities with a key emphasis on the following this budget year:

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

Our goal is to continue to attract and retain productive employees. The proposed budget includes funding the second phase of market increases to the pay plan at 4%, and modifications to the City's Pay for Performance plan with merit increases of 2% and 3%. The budget also accounts for a 3% savings in health insurance premiums for our employees.

There are no new positions recommended in the proposed budget.

On the Public Safety side, we recommend replacing police in-car cameras that will read license plates and integrate with the Flock camera system. The budget also includes replacing officers' body worn cameras and tasers forming one connected system.

Maintain existing facilities and infrastructure at high standards

Staff has proposed \$4.88 million worth of capital projects for fiscal year 2025. The budget also includes \$20 million in revenue bonds for the City's main Lift Station No. 1. Key increases in the General Fund, Capital Projects Fund and Equipment Replacement fund of approximately \$1.8 million are directed towards street maintenance, sidewalk replacement, street joint sealant and pothole repair. We will also be coordinating a complete review of our pedestrian and vehicle network for safety improvements through the Safe Streets and Roads for All Grant.

FY2024 In Review

The Mayor, City Council and staff worked diligently this past year to serve the community. We completed the largest phase of the downtown revitalization project. Approximately 65% of downtown has undergone reconstruction. The new design not only upgraded infrastructure but improved the walkability of downtown while adding parking.

And despite cost increases due to inflation, many capital projects and initiatives were accomplished, including:

- Downtown Phase 4
- Beechwood Chemical Building
- \$1.2 Million in Street Panel Replacements
- \$200 in Sidewalk Replacements

Overall, FY2024 expenditures are estimated to be lower than budget appropriations. The projected General Fund expenditures are \$25,233,928 which is \$687,144 less than budgeted expenditures. Turnover makes up the bulk of the savings.

The projected FY2024 General Fund revenues are projected to be \$26,974,624, which is \$482,428 above the budgeted revenues. This increase is due primarily to strong interest earnings.

The General Fund is projected to end the year with a positive estimated cash balance of \$1.7 million.

The projected FY2024 Utility Fund revenues are estimated at \$18,920,713, which is \$977,993 more than budgeted revenues. The projected Utility Fund expenditures are estimated at \$17,358,452, which is \$584,268 below budget.

The Utility Fund is projected to end the year with a positive estimated cash balance of \$1.5 million.

Looking ahead, the 2025 Budget demonstrates the City's continued commitment to advancing our strategic goals.

FY2025 Budget Summary

I have recommended a tax revenue rate increase of \$500,000 which includes \$70,634 in tax revenue from new properties to cover salary increases, and increased maintenance of roads and new facilities. I have conservatively estimated industrial district revenues will increase 2% and interest rates will continue to be strong for the next year.

Sales tax, our largest revenue source, has slowed down and I estimate a decrease of \$55,000 from last year’s budgeted amount based on projected FY 24 revenues.

As previously mentioned, the total operating budget for all funds is **\$57,874,908** and is comprised of the general fund, utility fund, 4B ½ cent fund, capital projects funds, equipment replacement fund and other smaller funds.

The FY2025 operating budget includes a balanced **General fund budget of \$27,455,600** with a recommended preliminary tax rate of **.325929** cents. The preliminary rate will of course change once the Appraisal District determines final values. The General fund is the largest of all funds and covers normal local government activities.

OPERATING	FY2024 BUDGET	FY2024 PROJECTED	FY2025 PROPOSED
GF REVENUES	\$26,492,196	\$26,974,624	\$27,455,600
GF EXPENDITURES	<u>25,921,072</u>	<u>25,233,928</u>	<u>27,455,600</u>
	\$571,124	\$1,740,696	\$0
UF REVENUES	\$17,942,720	\$18,920,713	\$21,093,093
UF EXPENDITURES	<u>17,942,720</u>	<u>17,358,452</u>	<u>21,093,093</u>
	\$0	\$1,562,261	\$0

Note: Projected Operating Expenditures above do not include transfers to the Capital Projects Fund from year end savings or bond revenues and expenditures.

Major budgetary highlights for all funds this coming year include:

Revenues

- Overall, General Fund revenues are expected to increase 1.78% from the 2024 projection of \$26.97 to \$27.45 million. This increase is from the industrial district, property tax and interest rates.
- At **.325929** cents, the tax rate is proposed to decrease 0.001 cents. The recommended tax rate will raise **\$500,000** more than this current budget year.
- The residential bill for 5,000 gallons will increase **\$9** per month or 13.5%.
- Industrial District Revenues are conservatively budgeted to increase **\$139,366**.
- The City's sales tax remains the most significant source of revenue for the City, but revenues have declined, thus I have budgeted a **\$55,000** decrease over last year's budget.
- Interest rates have risen resulting in increased earnings of **\$375,000** for operations.

Expenditures

- At **\$27,455,600**, the general fund budget is \$1,534,528 more than the adopted FY 2024 budget, a **6%** increase or \$480,976 more than projected FY24 revenues.
- At **\$21,093,093** the utility operating budget is \$3,150,373 more than the FY2024 budget, which includes debt service increase of \$2,462,993 and budgeted transfer to Capital projects of \$1,500,000.
- The Brazosport Water Authority rate is increasing from \$4.07 per thousand gallons to \$4.60 per thousand gallons or **\$386,900** for a total cost of \$3,358,000 per year.
- The Seabreeze Landfill rate is increasing 3.4% or **\$104,100**.

Personnel

- The proposed budget includes a **4%** market adjustment for all positions and funding the pay-for-performance plan with modifications. Adjustments to the compensation plan total **\$736,500** for the General Fund and **\$278,100** for the Utility Fund.
- Two and half vacant positions remain unfunded (\$180,000) until the new animal control facility is constructed.
- Decrease of 3% in medical premiums this year.

Debt

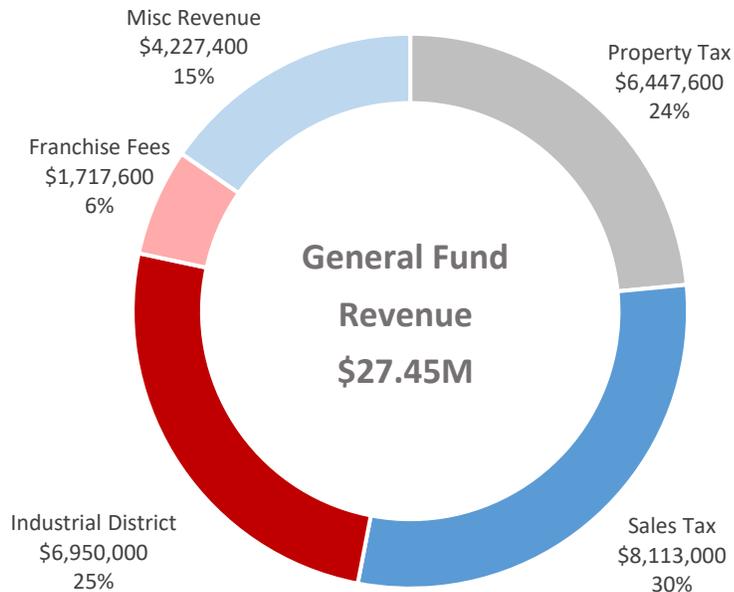
- The proposed budget recommends selling revenue bond funds in an amount of **\$20 million** dollars for the replacement of Lift Station 1 and associated force main to the Wastewater Treatment Plant.
- Total property tax-supported outstanding debt for the City will be **\$47,473,906** in FY 2025 and \$0.116965 of the tax rate supports the debt service.
- Outstanding revenue debt totals **\$21,074,657** for water sewer infrastructure.

Fund Balance

- The City's general fund balance, or the City's "savings," remains healthy. At the close of FY 2025, the City's general fund balance of **\$9,136,443** provides 4 months of operating expenditure coverage and serves as a financial cushion for unexpected events.

General Fund Revenue Highlights

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

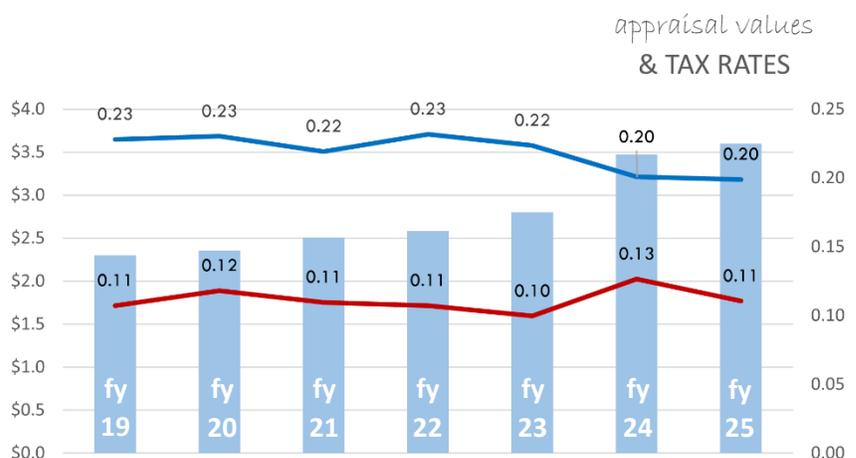


FY 24	FY 25	Change
5,953,272	6,447,600	494,328
8,168,000	8,113,000	(55,000)
6,810,634	6,950,000	139,366
1,730,645	1,717,600	(13,045)
3,829,645	4,227,400	397,755
26,492,196	27,455,600	963,404

Property Values

The Brazoria County Appraisal District provides the City with a certified tax roll for all properties inside Lake Jackson’s city limits. The estimated taxable value for fiscal year 2025 equals **\$3,408,058,435** which equates to an increase of approximately \$162 million. New values account for \$21.6 million of the increase in values. Overall existing values for all properties increased 4.3%. Residential values make up 58% of appraised values. Based on preliminary rolls, the average taxable value for a single-family home in Lake Jackson is **\$290,300**, an increase of approximately \$18,855 or 6.95% from the previous year.

- appraised property values in billions
- M&O Rate
- I&S Rate



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.

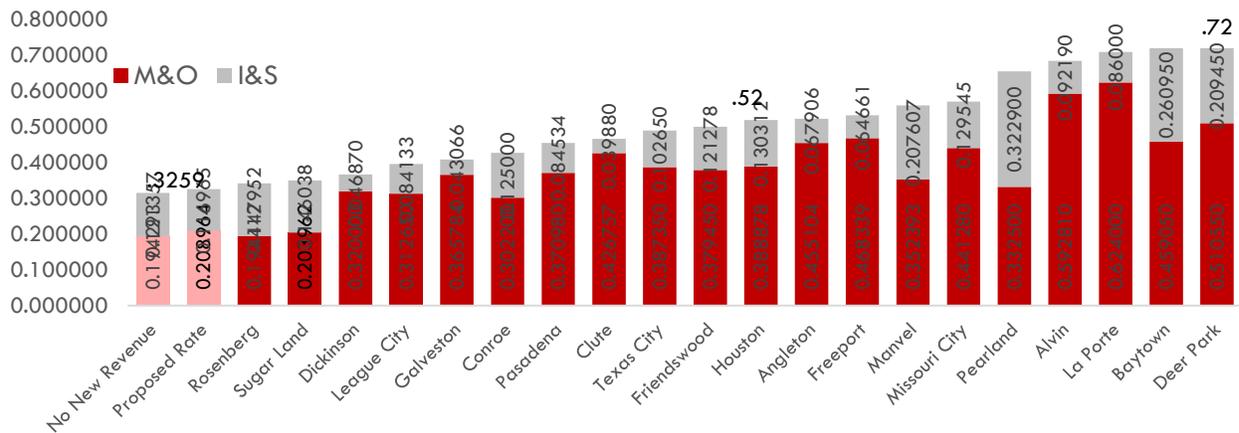
This year I recommend adopting the De minimis rate allowed for cities with a population under 30,000. The proposed tax rate would decrease to **\$0.325929** down from \$0.327173. If adopted by the City Council the City would receive \$500,000 more in tax revenues.

Of the total proposed tax rate, \$0.208964 is dedicated to maintenance and operations, and \$0.116965 is dedicated to debt service. The debt service portion of the tax rate is decreasing 0.009545 because of increases in property values.

If adopted as proposed, the annual city tax paid on the average single-family home will be approximately **\$946**, an increase of \$58 over the previous year or \$4.83 per month.

	FY 22	FY 23	FY 24	No-New Revenue	Voter Approval Rate w/unused increment	De minimis rate
Avg Home Value	\$225,000	\$246,147	\$271,445	\$290,300	\$290,300	\$290,300
Tax Rate	0.33900	0.323121	0.327173	0.315650	0.318058	0.325929
Tax Bill	\$762	\$795	\$888	\$916	\$923	\$946
M&O Revenue				\$70,634	\$273,823	\$500,000

Houston-Galveston Region Property Tax Rates



Lake Jackson ranks 95 out of 103 in tax rate when compared to cities with a population greater than 20,000.

Other Major Revenues

At **\$8,113,000**, sales tax makes up the largest category of City revenues. FY2025 sales revenues are forecasted to decrease over this year's budget after rebates to HEB and Brazos Mall.

At **\$6,950,000** Industrial District revenues are increasing \$626,190 or 9.9% over last year's budget amount. This is 2% greater than actual revenues received this fiscal year.

At **\$1,717,600**, utility franchise payments for the use of our rights-of-way are expected to decrease slightly in the amount of \$13,045.

Transfer fees from the Utility Fund will provide **\$995,000** to reimburse the General Fund for administrative expenses. This is \$45,000 more than the FY 2024 budget.

Recreation and Civic Center fees have increased slightly due to new programs. For FY 2025 staff forecast recreation fees will be **\$993,860** or \$57,945 more than last year's budget.

Court fees are expected to provide **\$463,500** to the general fund. This is \$48,500 more than the FY 2024 budget.

Development permit fees are anticipated to decrease \$80,800 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 **\$245,000** for next year, which remains significantly lower than the \$478,000 budgeted in FY 2020.

General Fund Expenditure Highlights

The FY2025 budget proposes **\$27,455,600 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 expenditure at 67% of budget. At **\$10,682,120**, and representing about 39% of the City's overall budget, **Public Safety** is the single largest category of City expenditures.

Overall, general fund expenditures are **\$1,534,528** more than the FY2024 budget.

Two years ago, we contracted with Logic Compensation Group to study our compensation plan. Their recommendation was to adjust all salaries 5% the first year, 4% the second year and 3% the final year to improve our competitiveness in the marketplace. Last year we were able to fund a 4% market adjustment in the first year of implementation. This year I have budgeted a 4% market adjustment. The total cost of the market adjustment and merit plan is **\$736,500** and is the largest increase to the general fund. In addition to the increase in salaries, the City's contribution to the employee's retirement fund (TMRS) will increase **\$181,500**. In total, salary and retirement adjustments account for 60% of the increase to General Fund expenditures.

Noteworthy changes included in the **General Fund** under the Proposed Tax Rate:

Market 4%		\$492,500
Merit Pay 2% - 3%		244,000
Retirement Contributions		181,500
TDECU Property Utilities and Grounds – 1/2 year		100,000
Electricity		85,376
Maintenance Contracts		54,600
Brazoria County Appraisal District		16,500
Reduction in Grant Training		(79,600)
Health & Dental Insurance		(36,400)
Drainage System Repairs		(23,000)
Worker’s Comp		(17,850)
Fuel		(12,600)
Outside Auditor		(10,000)
<hr/>		
Additional Street & Light Maintenance	Budget request below line require adoption of De minimis tax rate	417,760
Drainage Contract mowing		60,200
PD Mental Health/Social Work Support Grant Match		25,000
	Summary Total	\$1,497,986
	TOTAL BUDGET INCREASE	1,534,528
	% of Budget Increase	98%

Unfunded budget request:

Additional 1% Market Adjustment	140,000
TDECU Property Utilities and Grounds – Remaining 1/2 year	100,000
Health/Code Enforcement Officer – does not include vehicle. Cost could be offset with increase to current Health Permit revenues of \$57,000.	75,000
Fire Fighter Duty Pay	35,000
Dead Tree Removal	30,000
Daily Speed Data for Traffic Enforcement	22,000
Portable Toilets for Parks	20,000
Park Repairs	18,000
Dream Center Food Pantry	3,000
Summary Total	\$443,000

Utility Fund

Water & Wastewater

This year we have hired New Gen Strategies to perform an in-depth analysis of our rates necessary to cover added debt service and incorporation of our historical transfer of savings to the Capital Projects Fund. The recommended rates for FY2025 primarily cover the increase debt service for Lift Station 1, the BWA rate increase of fifty-three cents to \$4.60 per thousand gallons, salary increases and transfers to the Capital Projects Fund.

Last year BWA began their first rate increase of fifteen cents per year for the next eight years to cover its share of the Harris Reservoir expansion. The impact of the reservoir expansion this year is \$219,000 and increasing to \$854,000 or \$1.15 per 1,000 gallons by FY31.

The average residential customer uses 5,000 gallons of water. For those residents, the total cost for water and sewer will increase \$9.18 per month from \$67.29 per month to \$76.47 per month, based on a \$4.41 increase to the water and sewer base rate and \$0.76 increase in the per thousand-gallon rate for water and \$0.83 cent increase to the thousand-gallon rate for sewer treatment. I also recommend converting the Senior Discount to a dollar discount rather than a percentage discount and increasing from \$12.90 to \$13 per month.

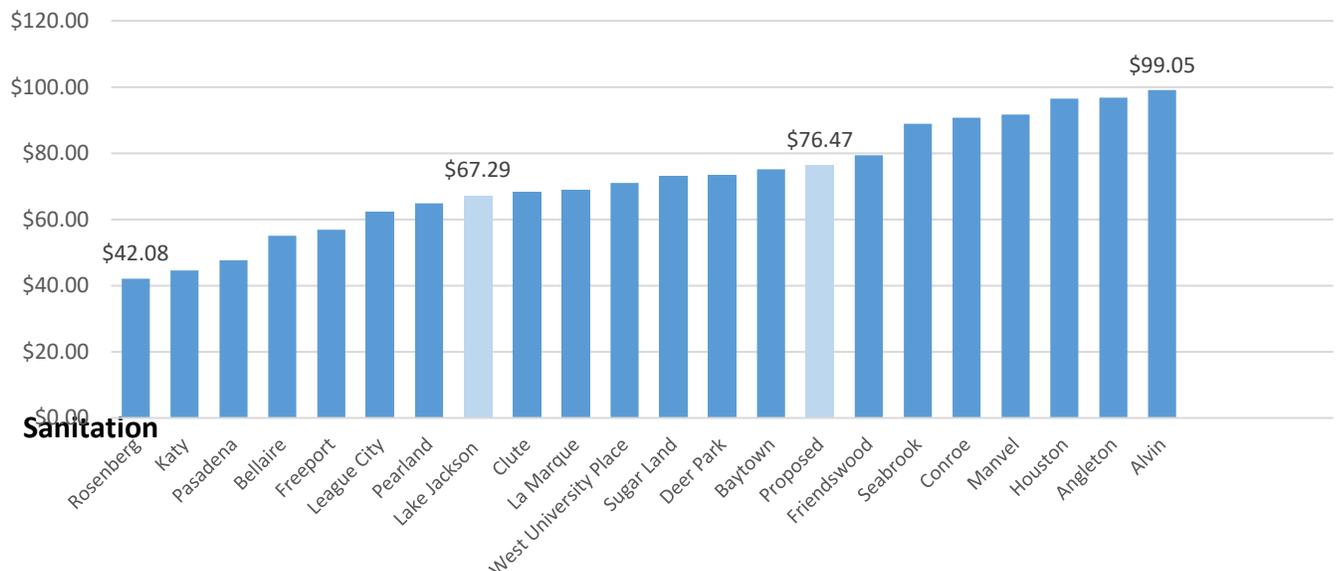
New monthly base rates for residential & commercial customers as proposed:

	FY2024	FY2025	FY2025 O65	FY2024 Commercial
Water	\$15.50	\$17.62	\$11.12	\$35.24
Sewer	<u>16.75</u>	<u>19.04</u>	<u>12.54</u>	<u>38.08</u>
Total Base Bill 2,000 Gals.	\$32.25	\$36.66	\$23.66	\$73.32

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

	FY2024	FY2025	Increase \$
Water 2,000 – 20,000	\$5.60	\$6.36	\$0.76
Water Over 20,000	\$6.35	\$7.22	\$0.87
Sewer 2,000 – 15,000	\$6.05	\$6.88	\$0.83
Sewer Greater than 15,000	\$6.05	\$6.88	\$0.83

Residential Water and Sewer Monthly Bill for 5,000 gallons

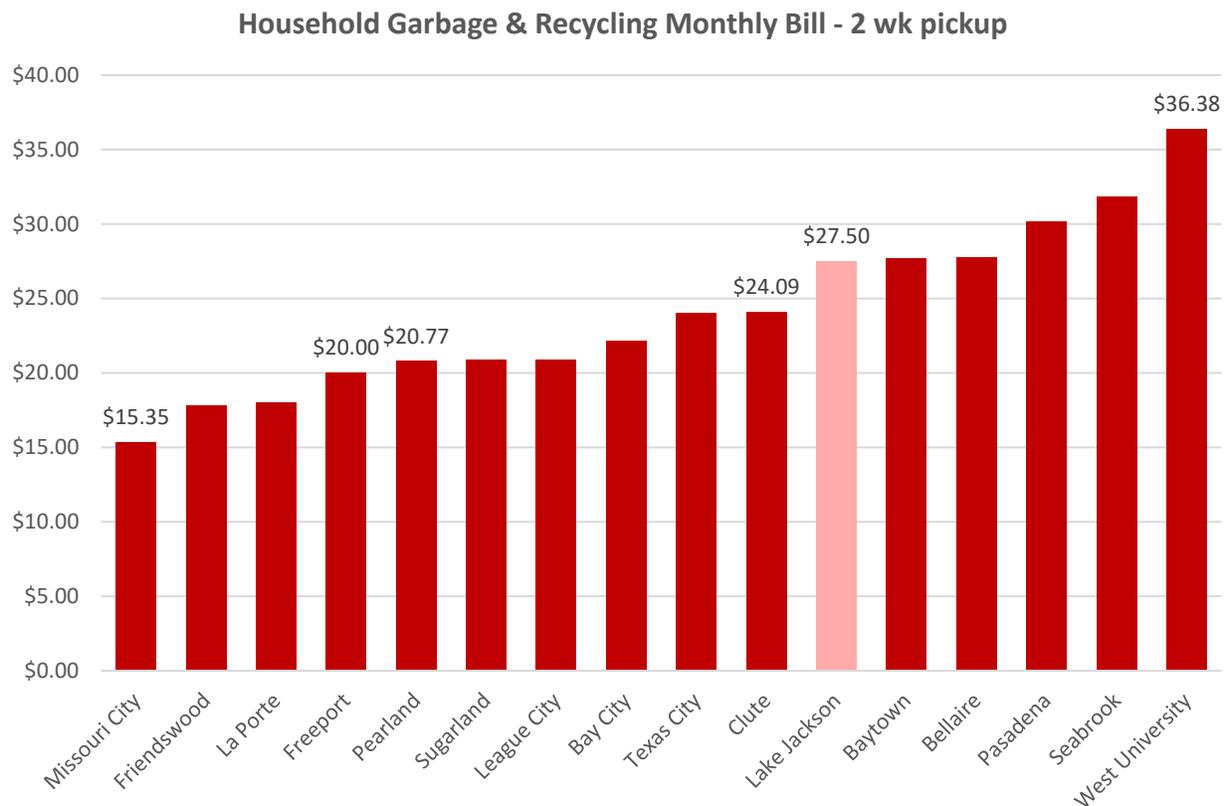


Last year we hired NewGen Strategies to perform an in-depth cost of service study (COS) for sanitation. NewGen recommended a \$1.50 increase in residential sanitation rates this year and a 5% increase in commercial rates. Seabreeze landfill fees will increase \$104,100 and salaries will increase \$91,700 this year.

I have proposed adopting the recommended NewGen rates this year to cover the above increases. I have not adjusted the rates to cover the repayment to the Equipment Replacement Fund for Hurricane Beryl debris removal. **The initial estimate is that the monthly residential rate will need to increase \$3 per month for the next 36 months to cover our share of debris removal costs.**

Sanitation rates for residential customers as proposed:

	FY 2024	FY 2025	Increase \$
Garbage & Recycling	\$26.00	\$27.50	\$1.50
Apt Garb & Recycling per unit	26.00	27.50	\$1.50
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



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

Budget historical transfer to Capital Projects Fund	1,500,000
Debt Transfer	548,324
Market 4% & Pay for Performance 2% - 3%	278,100
BWA – increase \$0.45 per 1,000 gallons for operations.	277,400
BWA Harris Reservoir Expansion – 2nd of 8-year annual increase, \$0.15.	109,500
Estimated annual cost FY31 to FY56: \$854,100	
Landfill Tipping Fees	104,100
Well Maintenance	80,000
Chemicals	72,000
Admin Fee to General Fund for Water / WW / Sanitation	45,000
Sanitation Consultant – Evaluate Commercial Roll Off Services	20,000
Reduction in Postage	(20,000)
Summary Total	\$3,014,424
TOTAL BUDGET INCREASE	\$3,150,373
% of Budget Increase	96%

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 (\$465,000), the Golf Course and downtown landscape maintenance and debt payment service.

The proposed budget recommends funding **twelve** new capital projects with an estimated cost of **\$1,630,000** with total expenditures equaling **\$4,393,374**.

Hotel/Motel Occupancy Tax Fund

The FY 25 Hotel/Motel Occupancy Tax Fund Operating Budget projects revenues of \$511,092 and an ending fund balance of \$109,000. Revenues are expected to increase 8.5% over FY 24 estimates but slightly decrease from the FY 24 budget

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 so the City can complete many smaller capital-related projects on a pay-as-you-go basis.

With a proposed **twenty-five** projects totaling **\$25,185,000** this year, and coordination of the second phase of the **\$16,500,000** GO issuance, staff will be busy for the next three years.

The engineering of Lift Station 1 and preliminary design of Lift Station 2 is progressing. Estimates for rebuilding each of these lift stations and associated force mains total **\$40,000,000**. We have already submitted our application to the Texas Water Development Board for \$20 million. The City has also contracted with Lan & Civitas to assist in evaluating the current condition of the overall water and wastewater system to develop a five-year and twenty-year utility 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 and interest income. The Equipment Replacement Fund projects revenues of \$2,732,570; expenditures of **\$4,098,800**; and an ending fund balance of \$12,123,854. Major purchases include the second and final payment for the fire tower truck, police in-car and body worn cameras, new patch truck, and street sweeper.

Conclusion

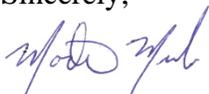
This completes the highlights of the fiscal year 2025 budget. The proposed budget reflects our efforts to uphold our maintenance responsibilities.

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, Controller Giselle Hernandez, 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 FY2025 Proposed Budget for your consideration and look forward to finalizing our plan of work to serve our citizens in the coming year.

Sincerely,

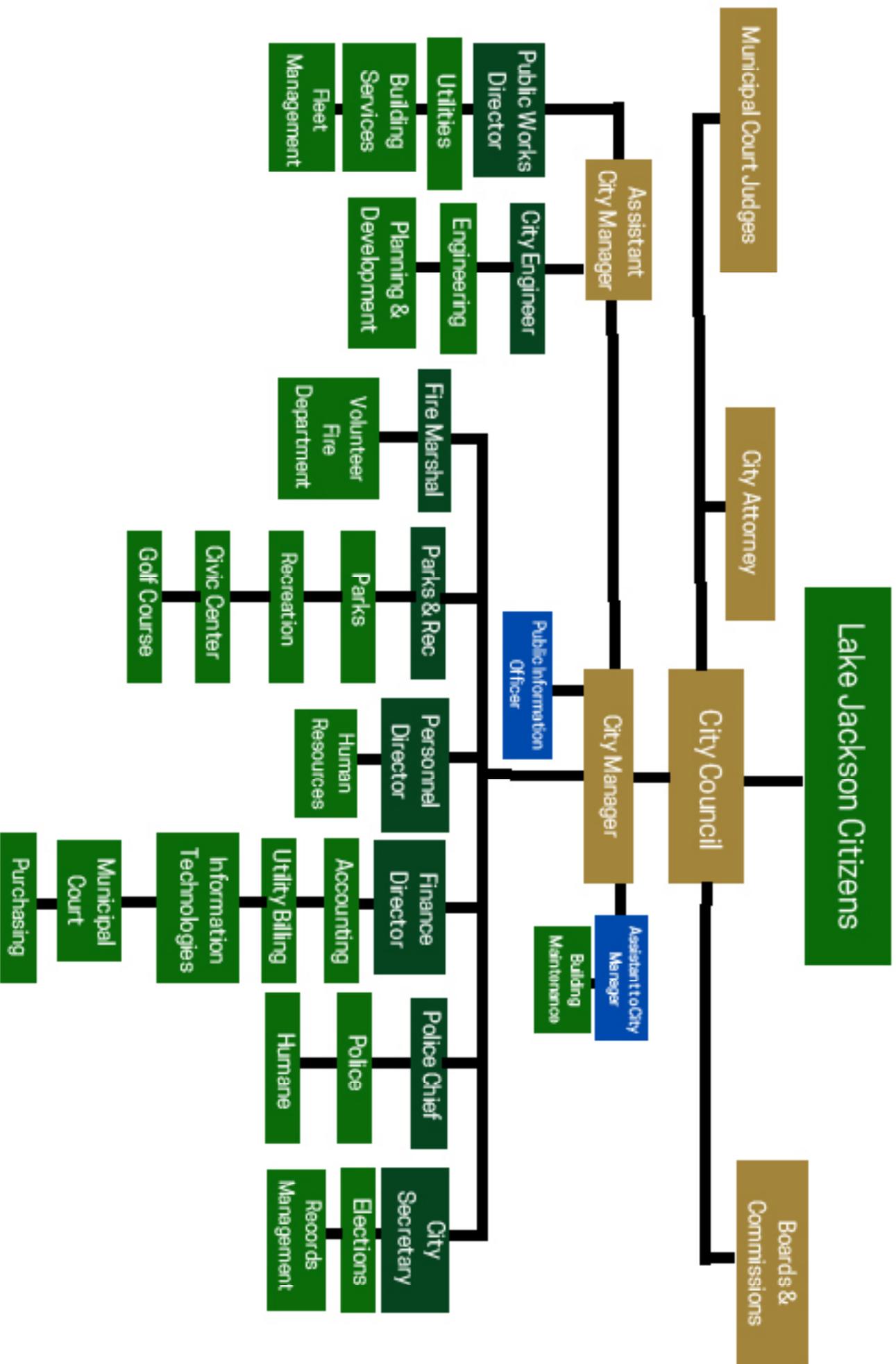
A handwritten signature in blue ink, appearing to read 'Modesto Mundo', is positioned above the printed name.

Modesto Mundo
City Manager

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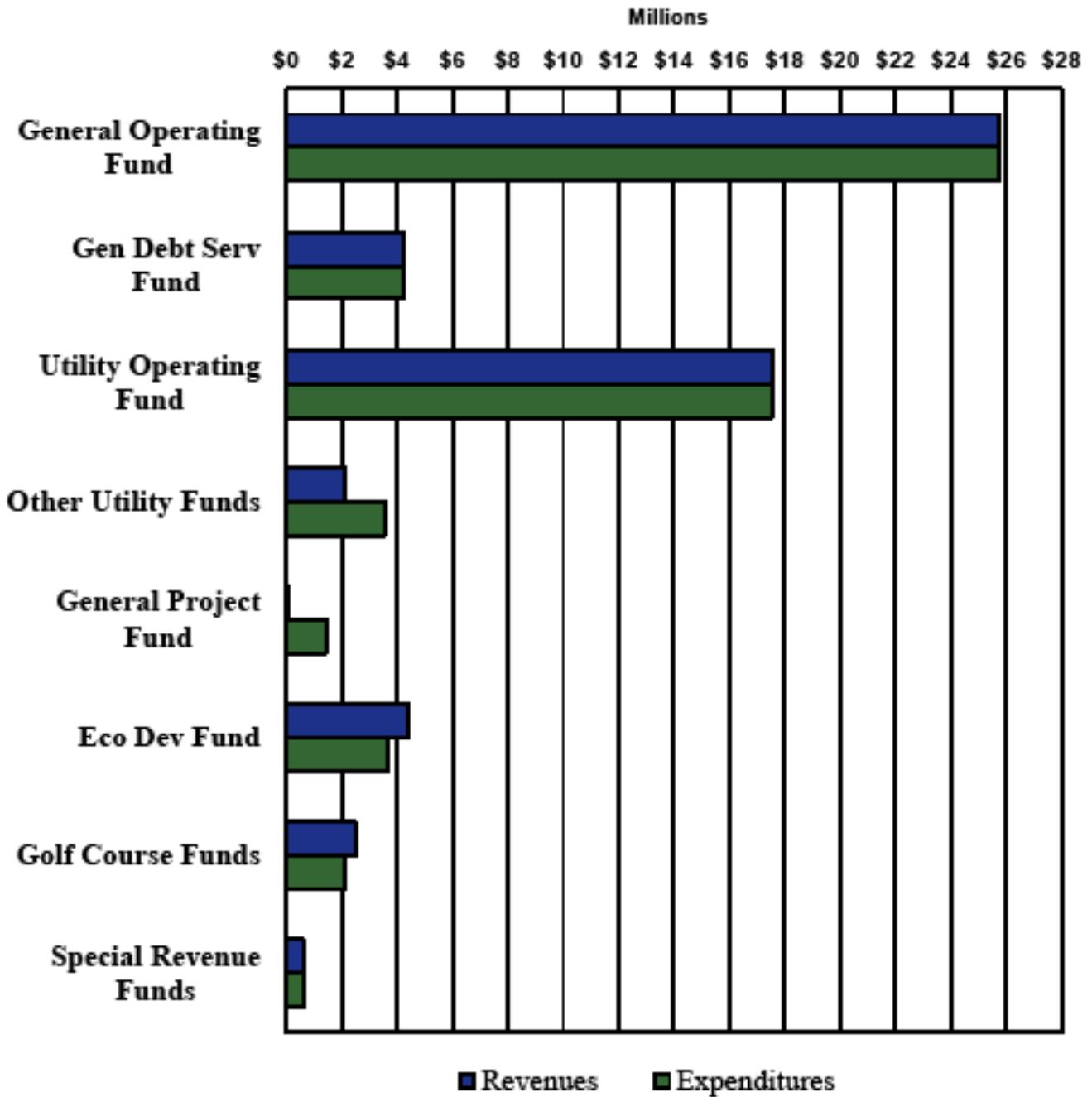
ORGANIZATIONAL CHART





**BUDGET
SUMMARIES**

ALL FUNDS REVENUES & EXPENDITURES



ALL FUNDS REVENUES & EXPENDITURES

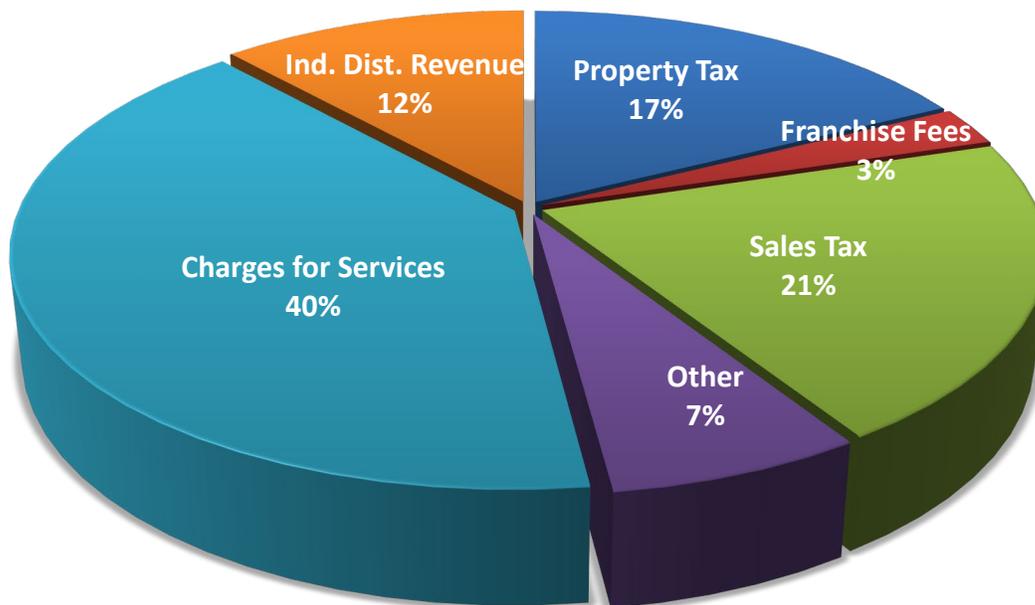
REVENUES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-23	2023-24	2023-24	2024-25
GENERAL OPERATING FUND	\$ 25,899,387	25,900,372	26,974,624	27,455,600
OTHER GENERAL FUNDS	4,141,646	2,504,320	3,050,044	2,921,020
GEN DEBT SERV FUND	2,850,778	4,197,327	4,264,416	4,081,517
GENERAL PROJECT FUND	2,952,666	1,285,000	1,260,000	1,671,264
UTILITY OPERATING FUND	21,288,144	17,942,720	18,920,713	21,093,093
OTHER UTILITY FUNDS	4,668,793	2,113,170	3,319,170	2,911,494
ECONOMIC DEVELOPMENT FUND	4,277,279	4,380,000	4,358,346	4,380,000
GOLF COURSE FUNDS	2,650,714	2,485,752	2,264,668	2,764,942
SPECIAL REVENUE FUNDS	576,775	608,024	559,342	599,342
INTERFUND TRANSFERS	(13,064,910)	(7,619,240)	(8,419,240)	(8,552,564)
TOTAL ALL FUNDS REVENUE	\$ <u>56,241,272</u>	\$ <u>53,797,445</u>	\$ <u>56,552,083</u>	\$ <u>59,325,708</u>

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-23	2023-24	2023-24	2024-25
GENERAL OPERATING FUND	\$ 24,669,127	\$ 25,921,072	\$ 26,433,928	\$ 27,455,600
OTHER GENERAL FUNDS	6,311,842	1,783,595	1,783,299	4,451,000
GEN DEBT SERV FUND	2,813,683	4,117,328	4,147,327	3,971,517
GENERAL PROJECT FUND	1,524,477	4,267,727	1,775,000	1,565,000
UTILITY OPERATING FUND	16,932,176	19,142,720	18,564,802	21,093,093
OTHER UTILITY FUNDS	4,698,446	4,001,740	4,001,740	4,714,000
ECONOMIC DEVELOPMENT FUND	4,582,463	4,599,917	3,525,596	4,393,374
GOLF COURSE FUNDS	2,519,844	2,145,773	2,222,559	2,309,030
SPECIAL REVENUE FUNDS	685,177	577,645	531,119	561,119
INTERFUND TRANSFERS	(13,064,910)	(7,619,240)	(8,419,240)	(8,552,564)
TOTAL ALL FUNDS EXPENDITURES	\$ <u>51,672,325</u>	\$ <u>58,938,277</u>	\$ <u>54,566,130</u>	\$ <u>61,961,169</u>

ALL FUNDS REVENUES BY CATEGORY

REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 ADOPTED
PROPERTY TAX	\$ 8,521,362	\$ 10,100,599	\$ 9,972,033	\$ 10,419,117
CITY SALES & USE TAX	11,919,333	12,348,000	12,151,346	12,293,000
MOTEL OCCUPANCY TAX	435,058	521,024	471,092	511,092
FRANCHISE FEES	1,500,507	1,595,645	1,512,187	1,578,000
INDUSTRIAL DISTRICT REVENUE	6,323,810	6,323,810	6,810,636	6,950,000
LICENSES & PERMITS	655,613	935,915	435,436	484,700
CHARGES FOR SERVICES	20,998,098	20,142,572	21,415,383	23,945,135
MUNICIPAL COURT FINES	393,614	431,000	488,231	480,600
INTERGOVERNMENTAL	100,056	100,000	128,000	128,000
INTEREST	2,207,940	1,082,980	2,499,253	2,329,264
MISCELLANEOUS	3,185,881	190,900	668,486	206,800
TOTAL REVENUES	\$ 56,241,272	\$ 53,772,445	\$ 56,552,083	\$ 59,325,708

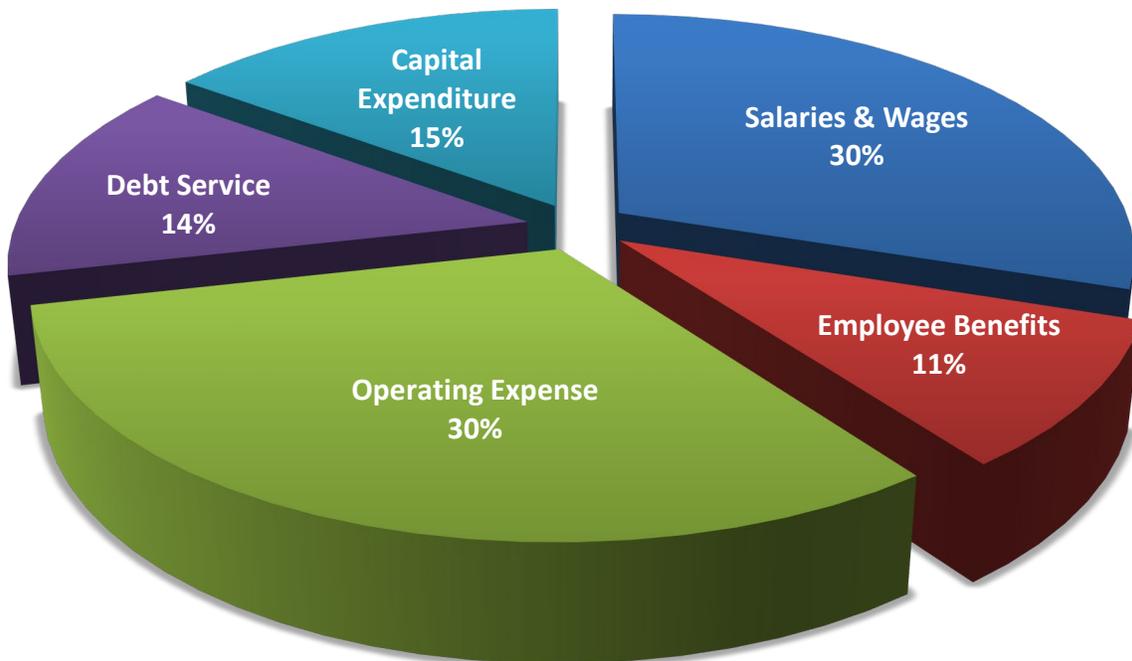
Proposed Revenues



ALL FUNDS EXPENDITURES BY CATEGORY

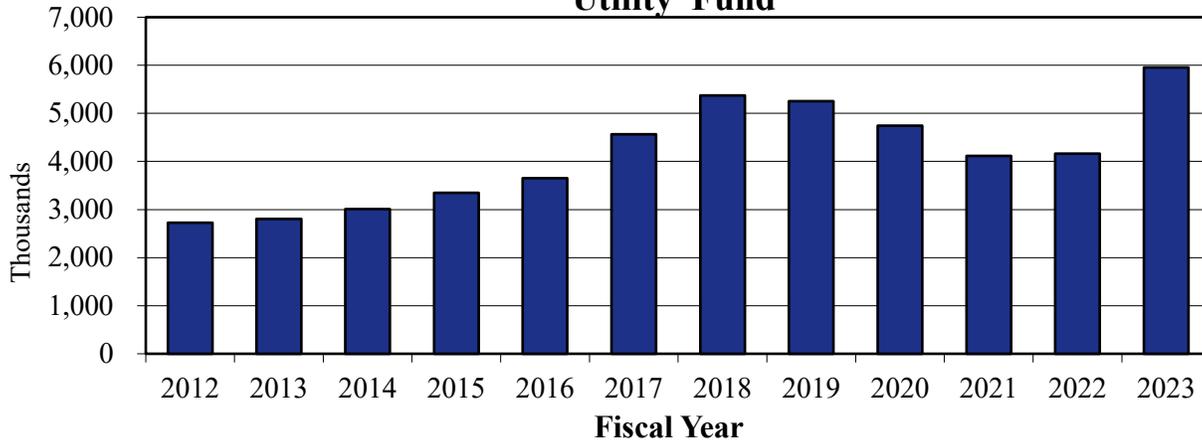
<i>EXPENDITURES</i>	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 ADOPTED
SALARIES & WAGES	\$ 16,013,685	\$ 17,543,917	\$ 16,910,375	\$ 18,627,868
EMPLOYEE BENEFITS	4,955,918	5,835,900	5,288,738	6,055,300
OPERATING EXPENSES	16,137,883	17,800,053	17,961,014	19,590,310
DEBT SERVICE	6,422,973	7,569,583	7,599,582	8,448,891
CAPITAL PROJECTS	6,288,681	8,467,129	5,200,081	5,140,000
EQUIPMENT PURCHASES	<u>1,666,418</u>	<u>3,671,956</u>	<u>1,606,395</u>	<u>4,098,800</u>
<i>TOTAL EXPENDITURES</i>	<u>\$ 51,485,557</u>	<u>\$ 60,888,538</u>	<u>\$ 54,566,185</u>	<u>\$ 61,961,169</u>

Adopted Expenditures



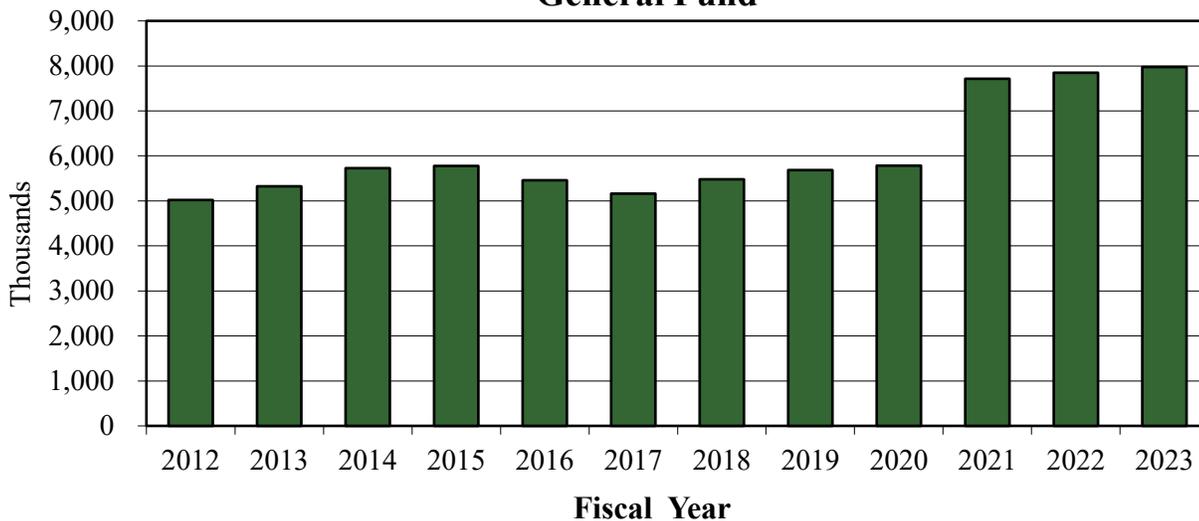
FUND BALANCE HISTORY

**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 9-30-22	\$ 7,372,310	813,741	3,987,759	10,380,298
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(1,277,304)		1,300,000	2,282,130
TO UTILITY PROJECTS	0			
REVENUES FISCAL YEAR 2023	24,358,764	2,850,778	1,652,665	1,201,830
EXPENDITURES FISCAL YEAR 2023	21,919,405	2,811,433	1,524,476	1,666,418
FUND BALANCE 9-30-23	\$ 8,534,365	\$ 853,086	\$ 5,415,948	\$ 12,197,840
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS				
TO UTILITY PROJECTS				
TO GOLF COURSE FUND				
TO GENERAL CONTINGENCY				0
FUND BALANCE AFTER CAPITAL TRANSFERS	8,534,365	853,086	5,415,948	12,197,840
FISCAL 2024 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 2024 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 9-30-24	9,136,443	892,086	3,648,682	12,361,805
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS		0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	9,136,443	892,086	3,648,682	12,361,805
2025 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	25,855,600	4,197,327	60,000	70,000
	27,455,600	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	25,928,030	4,147,327	1,775,000	1,571,395
	27,455,600	4,147,327	1,775,000	1,571,395
BUDGETED FUND BALANCE 9-30-25	\$ 9,136,443	\$ 942,086	\$ 1,933,682	\$ 13,142,980
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 6,863,900			
High 33% of Operating Budget	\$ 9,060,348			

UTILITY FUNDS BALANCE ANALYSIS

	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-22	\$ 4,910,038	2,183,752	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	1,412,470	1,820,579
EXPENDITURES INCLUDING TRANSFERS	16,427,776	1,411,470	1,252,750
FUND BALANCE 9-30-23	\$ 5,858,227	2,184,752	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	2,184,752	6,022,851
2024 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,936,670	0
FROM GENERAL FUND			
ALL OTHER REVENUE	17,248,634	49,000	117,255
	17,248,634	1,985,670	117,255
2024 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	1,934,320	1,885,000
	15,953,245	1,934,320	1,885,000
PROJECTED FUND BALANCE 9-30-24	5,953,616	2,236,102	4,255,106
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS		0	
FUND BALANCE AFTER CAPITAL TRANSFERS	5,953,616	2,236,102	4,255,106
2025 BUDGETED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING		3,000,000	0
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	21,093,093	116,000	120,000
	21,093,093	3,116,000	120,000
2025 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	18,361,423	3,004,000	2,067,420
	21,093,093	3,004,000	2,067,420
BUDGETED FUND BALANCE 9-30-25*	\$ 5,953,616	\$ 2,348,102	\$ 2,307,686
TARGET FUND BALANCE	RANGE	\$ 2,139,297	\$ 500,000
Low 25% of Operating Budget	\$ 5,273,273		
High 33% of Operating Budget	\$ 6,960,721		

OTHER FUNDS BALANCE ANALYSIS

	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
FUND BALANCE 9-30-23	\$ 3,748,346	\$ 53,661	\$ 353,864
PROJECTED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
ALL OTHER REVENUE	4,358,346	474,092	10,000
	4,358,346	474,092	10,000
PROJECTED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS FUND	0	60,000	0
TO GOLF COURSE DEBT SERVICE	0	0	0
TO GOLF COURSE OPERATING	500,000	0	0
TO GENERAL FUND	465,000	0	0
ALL OTHER EXPENDITURES	2,560,596	406,119	66,645
	3,525,596	466,119	66,645
FUND BALANCE 9-30-24	4,581,096	61,634	297,219
BUDGETED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
ALL OTHER REVENUE	4,380,000	514,092	2,000
	4,380,000	514,092	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	465,000	0	0
ALL OTHER EXPENDITURES	3,428,374	406,119	217,000
	4,393,374	466,119	217,000
BUDGETED FUND BALANCE 9-30-25	\$ 4,567,722	\$ 109,607	\$ 82,219

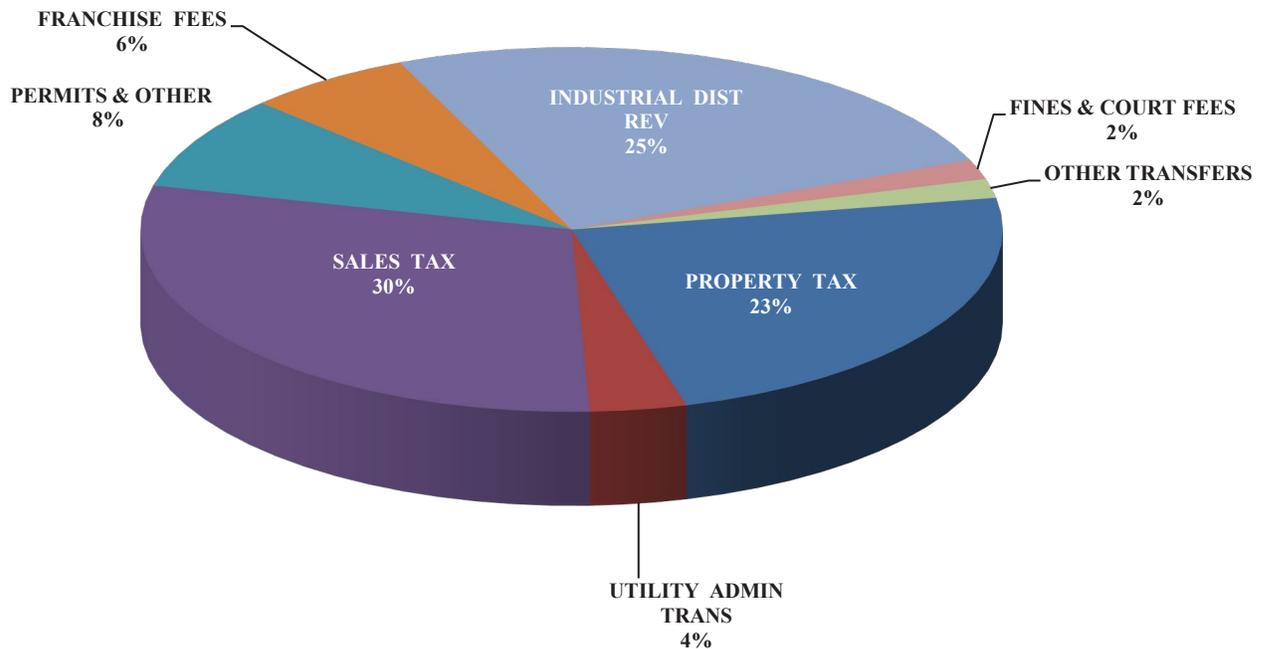
PERSONNEL SUMMARY BY DEPARTMENT

<i>GENERAL FUND</i>	2020-21 FT	2021-22 FT	2022-23 FT	2023-24 FT	2024-25 FT
ADMINISTRATION	12.50	12.50	12.50	12.50	11.50
FINANCE	11.00	11.00	11.00	11.00	12.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.50	1.50	1.00
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	6.50	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	9.00	9.00	9.00	9.00	9.50
LIBRARY	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00
TOTAL GENERAL FUND	176.16	176.16	180.16	180.16	180.16
<i>UTILITY FUND</i>	2020-21 FT	2021-22 FT	2022-23 FT	2023-24 FT	2024-25 FT
UTILITY ADMINISTRATION	9.00	8.00	8.00	8.00	8.00
WATER PRODUCTION	11.00	11.00	11.00	11.00	10.50
WASTEWATER COLLECTION	20.50	20.50	20.50	20.50	21.00
SANITATION	25.34	27.34	27.34	27.34	27.34
TOTAL UTILITY FUND	65.84	66.84	66.84	66.84	66.84
TOTAL ALL FUNDS COMBINED	242.00	243.00	247.00	247.00	247.00

¹ - Includes 2.5 unfunded FT for 2023-24

GENERAL FUND REVENUES BY CATEGORY

<i>REVENUE</i>	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 ADOPTED
Property Tax	\$ 5,752,156	\$ 5,953,272	\$ 5,824,706	\$ 6,447,600
Sales Tax	7,871,050	8,168,000	8,013,000	8,113,000
Other Taxes	157,819	153,600	154,000	154,000
Franchise Fees	1,700,507	1,730,645	1,712,187	1,718,000
Industrial District Revenue	6,323,810	6,323,810	6,810,636	6,950,000
Licenses and Permits	655,613	546,500	435,436	484,700
Civic Center / Jasmine Hall Fees	366,590	283,115	308,880	309,400
Recreation Fees	713,437	652,800	679,300	685,300
Fines and Court Fees	393,614	431,000	488,231	480,600
Intergovernmental	100,056	100,000	128,000	128,000
Grants	73,885	3,130	78,104	4,000
Utility Administrative Fee	900,000	950,000	950,000	995,000
Interest and Other	440,850	154,500	942,144	521,000
Transfer from Econ. Devl. Fund	450,000	450,000	450,000	465,000
<i>Total General Fund</i>	\$ 25,899,387	\$ 25,900,372	\$ 26,974,624	\$ 27,455,600



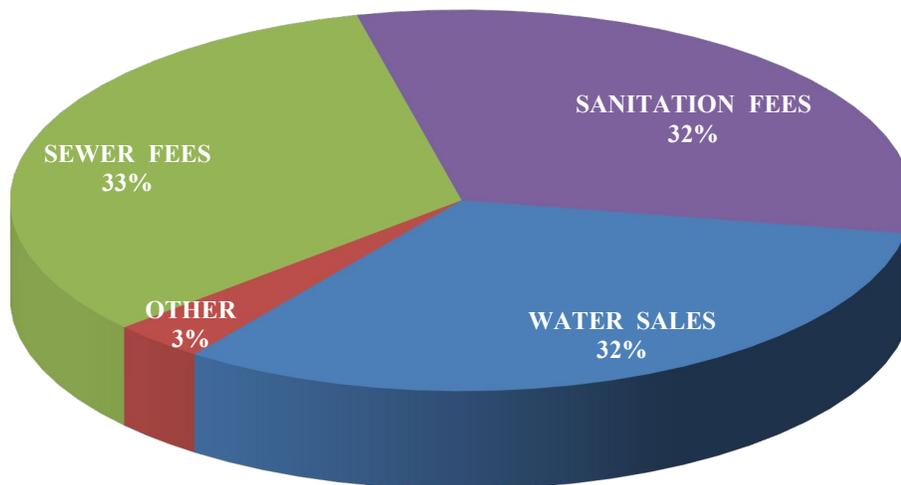
GENERAL FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ESTIMATED	2024-2025 ADOPTED
SALARIES & WAGES	\$ 11,721,720	\$ 12,764,000	\$ 12,794,000	\$ 13,406,800
EMPLOYEE BENEFITS	3,963,796	4,378,500	4,388,880	4,544,200
OPERATING EXPENSES	7,408,991	7,153,002	7,625,533	7,944,504
CAPITAL OUTLAY	47,051	98,000	98,000	32,526
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	1,487,570	1,487,570	1,487,515	1,487,570
SPECIAL EVENTS FUND	40,000	40,000	40,000	40,000
<i>Total General Fund</i>	\$ 24,669,128	\$ 25,921,072	\$ 26,433,928	\$ 27,455,600

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2020-2021	FISCAL 2021-2022	FISCAL 2022-2023	FISCAL 2023-2024
SERVICE / MAINTENANCE	44.00	44.50	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	46.50	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	180.16	180.16	180.16
SPECIAL AGREEMENT	2.00	2.00	2.00	2.00
TEMPORARY / SEASONAL	23.34	21.91	21.91	21.91
<i>Total General Fund Personnel</i>	201.50	204.07	204.07	204.07

UTILITY FUNDS REVENUES BY CATEGORY

<i>REVENUE</i>	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 ADOPTED
Plumbing Permits	\$ 31,635	\$ 28,000	\$ 13,000	\$ 15,000
Tap Fees	40,625	16,000	3,000	3,000
Administrative Fees	292,292	225,000	230,000	230,000
Water Fees (net of Sr,discount)	6,084,814	5,792,000	6,423,715	7,139,891
Sewer Fees	6,065,222	5,895,000	5,980,000	7,335,252
Sanitation Fees	5,353,769	5,654,320	5,612,820	5,962,350
Miscellaneous	3,106,131	146,400	373,178	157,600
Interest	313,656	186,000	285,000	250,000
<i>Total Utility Revenue</i>	\$ 21,288,144	\$ 17,942,720	\$ 18,920,713	\$ 21,093,093



UTILITY FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SALARIES & WAGES	\$ 3,216,970	\$ 3,687,800	3,535,355	\$ 3,920,000
EMPLOYEE BENEFITS	1,154,451	1,426,700	1,250,722	1,480,100
OPERATING EXPENSES	7,867,713	8,946,550	8,697,055	9,725,000
CAPITAL OUTLAY	0	0	0	0
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	300,000	300,000	300,000	315,000
ADMIN FEE - WATER W/WATER	600,000	650,000	650,000	680,000
FRANCHISE FEE	200,000	200,000	200,000	205,000
UNEMPLOYMENT INSURANCE	0	0	0	10,000
EQUIPMENT REPLACEMENT	794,825	795,000	794,805	795,000
UTILITY PROJECTS	1,200,000	1,200,000	1,200,000	1,500,000
UTILITY DEBT SERVICE	1,598,217	1,936,670	1,936,670	2,462,993
<i>Total Utility Fund</i>	\$ 16,932,176	\$ 19,142,720	\$ 18,564,607	\$ 21,093,093

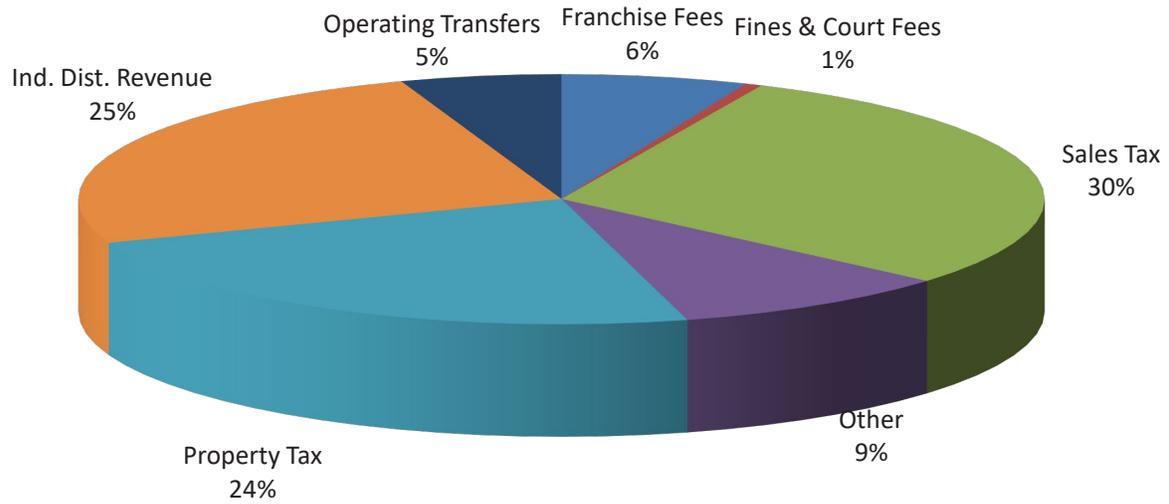
<i>AUTHORIZED PERSONNEL</i>	FISCAL	FISCAL	FISCAL	FISCAL
	2020-2021	2021-2022	2022-2023	2024-2025
SERVICE / MAINTENANCE	43.00	44.00	44.00	44.00
OFFICE / CLERICAL	5.00	5.00	5.00	5.00
TECHNICAL	10.00	10.00	10.00	10.00
PROFESSIONAL	0.00	0.00	0.00	0.00
MANAGEMENT / SUPERVISION	7.84	7.84	7.84	7.84
TEMP / SEASONAL	0.00	0.00	0.00	0.00
<i>Total Utility Fund Personnel</i>	65.84	66.84	66.84	66.84



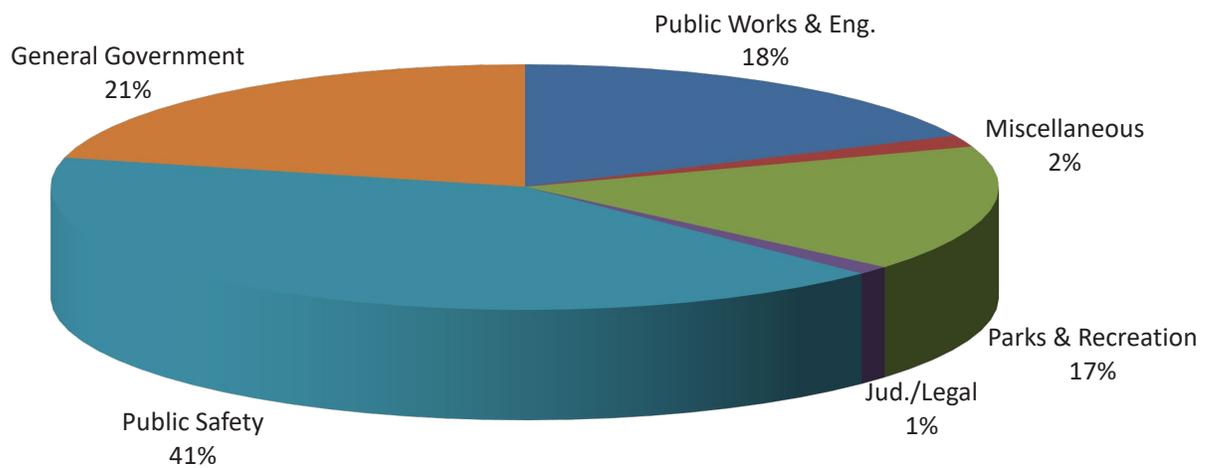
GENERAL FUND

GENERAL FUND REVENUES VS EXPENDITURES

FY 2024-25 Revenues



FY 2024-25 Expenditures



GENERAL FUND BUDGET SUMMARY

<i>Revenues</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimated	Adopted
Property Tax	\$5,752,156	\$5,953,272	\$5,824,706	\$6,447,600
Sales Tax	7,871,050	8,168,000	8,013,000	8,113,000
Other Taxes	157,819	153,600	154,000	154,000
Franchise Fees	1,700,507	1,730,645	1,712,187	1,718,000
Industrial District	6,323,810	6,323,810	6,810,636	6,950,000
Charges for Services	1,080,027	935,915	988,180	994,700
Licenses & Permits	655,613	546,500	435,436	484,700
Fines & Court Fees	393,614	431,000	488,231	480,600
Intergovernmental	100,056	100,000	128,000	128,000
Miscellaneous	83,598	29,500	142,144	21,000
Interest	357,252	125,000	800,000	500,000
Grants	73,885	3,130	78,104	4,000
Operating Transfers	1,350,000	1,400,000	1,400,000	1,460,000
Total Resources	\$25,899,387	\$25,900,372	\$26,974,624	\$27,455,600
<i>Expenditures</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimated	Adopted
General Government Services				
Non-Departmental	\$1,510,923	\$209,500	\$1,485,390	\$749,760
Administration	1,816,545	1,916,600	1,910,603	2,024,200
Elections	9,353	15,500	15,000	15,500
Civic Center	758,229	759,750	765,390	780,300
Legal Services	290,372	304,225	499,126	312,975
Financial Services				
Finance	1,405,874	1,657,250	1,586,215	1,729,150
Municipal Court	524,615	535,700	535,023	565,650
Public Safety Services				
Police	7,215,819	7,955,370	7,379,293	8,369,070
Humane	645,238	659,000	668,093	675,000
Fire	1,420,193	1,582,010	1,579,231	1,600,700
Emergency Medical Services	616,693	655,110	643,016	677,350
Engineering Services	586,186	707,170	684,455	723,250
Public Works Services				
Street	851,222	1,166,582	1,121,095	1,177,600
Drainage	878,169	1,153,850	1,166,783	1,234,650
Code Enforcement/Inspections	709,422	750,000	769,595	809,700
Garage	937,739	1,015,550	971,341	1,030,150
Parks and Recreation Services				
Parks	1,632,155	1,760,200	1,749,029	1,808,620
Recreation	2,487,831	2,714,195	2,504,186	2,750,925
Miscellaneous Services				
KLJB	39,660	47,900	39,515	50,000
Library	185,608	184,410	185,573	189,600
Museum	95,099	102,200	113,226	112,450
Youth Advisory	2,745	16,000	9,750	16,000
Senior Advisory	49,437	53,000	53,000	53,000
Total Expenditures	\$24,669,127	\$25,921,072	\$26,433,928	\$27,455,600

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Property Tax				
Ad Valorem Taxes	\$6,325,783	\$6,578,272	\$6,452,706	\$7,079,600
Dow 380 Agreement	(545,929)	(600,000)	(600,000)	(600,000)
HEB 380 Agreement	(27,698)	(25,000)	(28,000)	(32,000)
Subtotal	5,752,156	5,953,272	5,824,706	6,447,600
Sales Tax				
City Sales & Use Tax	8,072,325	8,360,000	8,200,000	8,300,000
Mall 380 Agreement	(49,989)	(64,000)	(30,000)	(30,000)
HEB 380 Sales Tax Agreement	(151,286)	(128,000)	(157,000)	(157,000)
Subtotal	7,871,050	8,168,000	8,013,000	8,113,000
Other Taxes				
Alcohol Beverage Taxes	143,861	140,000	140,000	140,000
Criminal Justice Tax	13,958	13,600	14,000	14,000
Subtotal	157,819	153,600	154,000	154,000
Franchise Fees				
Electric	1,064,638	1,101,845	1,101,845	1,102,000
Natural Gas	151,348	98,800	139,342	140,000
Telecommunications	37,512	50,000	36,000	36,000
Cable	247,009	280,000	235,000	235,000
Solid Waste	200,000	200,000	200,000	205,000
Subtotal	1,700,507	1,730,645	1,712,187	1,718,000
Industrial District	6,323,810	6,323,810	6,810,636	6,950,000
Charges for Services				
Recreation Center	455,483	440,800	455,800	455,800
Outdoor Pool	12,332	5,000	8,500	8,500
Youth Athletics	49,835	40,000	40,000	40,000
Youth Programs	6,562	5,000	9,000	9,000
Adult Programs	39,580	32,000	30,000	30,000
Aquatics Programs	59,849	50,000	50,000	50,000
Park Rentals	53,722	40,000	50,000	50,000
Facility Rentals	12,175	12,000	12,000	12,000
Special Events	23,901	28,000	24,000	30,000
Civic Center Rentals	339,847	258,115	278,880	279,400
Jasmine Hall Rentals	26,741	25,000	30,000	30,000
Subtotal	1,080,027	935,915	988,180	994,700
Licenses & Permits				
Alcohol Beverage License	4,535	4,000	4,000	4,000
Donation Box License	500	400	200	200
Wrecker License	1,700	2,300	1,500	1,500
Unposted OL Amount	125	0	0	0
Miscellaneous	1,100	0	1,000	1,000

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Licenses & Permits (Cont.)				
Health Inspections	58,669	55,000	55,000	60,000
Apartment Inspection Fee	109,342	95,000	109,000	109,000
Alarm Fees	58,063	60,000	60,000	60,000
Building Permits	278,642	200,000	144,000	150,000
Electrical Permits	35,515	30,000	15,000	28,000
Plan Check Fee	116,736	90,000	40,000	60,000
Peddler Permit	2,650	1,000	1,000	1,500
Storm Water Permit	5,850	5,000	5,850	5,000
Sign Permits	2,150	3,000	2,500	2,500
Reinspection Fees	2,725	800	2,000	2,000
Credit Card Fees	-22,689	0	-5,614	0
Subtotal	655,613	546,500	435,436	484,700
Fines & Court Fees				
Municipal Court Fines	337,720	400,000	460,000	450,000
Court Fees	13,422	16,000	17,000	17,000
Other Fees & Fines	42,472	15,000	11,231	13,600
Subtotal	393,614	431,000	488,231	480,600
Intergovernmental				
Richwood Dispatching	100,056	100,000	128,000	128,000
Subtotal	100,056	100,000	128,000	128,000
Miscellaneous	83,598	29,500	142,144	21,000
Interest	357,252	125,000	800,000	500,000
Grants				
Department of Justice Grants	3,100	0	0	0
Hurricane Laura	0	0	0	0
Winter Storm Uri	1,648	0	0	0
LEOSE - Training	3,137	3,130	8,104	4,000
Gulf Coast Workforce	54,000	0	70,000	0
SUGA Grant	12,000	0	0	0
Subtotal	73,885	3,130	78,104	4,000
Operating Transfers				
From Economic Development	450,000	450,000	450,000	465,000
From Utility Fund:				
Admin. Fee - Sanitation	300,000	300,000	300,000	315,000
Admin. Fee - Water/WW	600,000	650,000	650,000	680,000
Subtotal	1,350,000	1,400,000	1,400,000	1,460,000
	\$25,899,387	\$25,900,372	\$26,974,624	\$27,455,600

ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2023	\$ 3,257,882,701
Gain (Loss) in Value	<u>150,175,734</u>
Adjusted Assessed Valuation for 2023	3,408,058,435
Tax Rate Per \$100 Valuation	0.325929
Revenue from fiscal year 2023 Tax Roll	11,107,851
Estimated Collections	<u>99.63%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>11,066,751</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%
2023	3,257,882,701	0.3272	10,658,913	10,619,475	99.630%

* Tax collections as of May 31, 2022

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2023 -2024	PROPOSED TAX RATE 2024 -25	ADOPTED AMOUNT 2024 -25	%
General Fund	0.200663	0.208964	\$7,080,484	63.98%
General Debt Service Fund	0.126510	0.116965	3,986,267	36.02%
TOTAL	\$0.327173	0.325929	\$11,066,751	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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$1,510,923	\$209,500	\$1,485,390	\$749,760
Operating Costs	170,923	169,500	245,390	699,760
Transfer to Unemployment	0	0	0	10,000
Transfer to CIP	1,300,000	0	1,200,000	0
Transfer to Special Events	40,000	40,000	40,000	40,000

ADMINISTRATION - 1 000

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 2023-24 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 2024-25 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 4% salary adjustments for all personnel.

Expenditure Summary

Summary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$1,816,545	\$1,916,600	\$1,910,603	\$2,024,200
Salaries & Wages	1,145,553	1,208,900	1,216,586	1,291,400
Employee Benefits	327,312	354,600	348,483	366,000
Operating Expenses	324,580	334,000	326,434	347,700
Operating Transfers	19,100	19,100	19,100	19,100

Performance Measures

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Proposed
Visits (www.lakejackson-tx.gov)		300,000		
Receive GFOA Annual Budget Award	31st Year	32nd Year	32nd Year	33rd 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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$9,353	\$15,500	\$15,000	\$15,500
Operating Expenses	9,353	15,500	15,000	15,500

Performance Measures				
Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 Target
Number of Registered Voters	18,109	18,200	18,200	18,200
Voter Turn Out (May Election)	1,821	1,800	1,700	1,800
Number of Elections Held	1	1	1	1



LEGAL
DEPARTMENT

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 2023-24 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 2024-25 Goals

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

Expenditure Summary				
Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$290,372	\$304,225	\$499,126	\$312,975
Salaries & Wages	224,559	240,300	234,487	247,000
Employee Benefits	43,217	45,900	46,552	47,800
Operating Expenses	22,596	18,025	218,087	18,175



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 2023-24 Accomplishments

- Received Certificate of Excellence in Financial Reporting for the 2023 annual report.
- Provided documentation and support for Cares Act Grant funding.
- Upgraded security camera systems at the Recreation Center and Golf Course.
- Completed major administrative network infrastructure upgrades at multiple city facilities.
- Commissioned new Police Department Training room with advanced audio/video and video conferencing technology.
- Supported current Police Department software and completed second-year tasks for the Police Department Enterprise project.
- Designed and installed video conference equipment for multiple conference rooms and council chambers.

FY 2024-25 Goals

- Obtain the Certificate of Excellence in Financial Reporting for the City's Annual Report.
- Maintain or improve the City's bond rating by working with bond rating agencies.
- Provide data and documentation assistance for Recovery Act funding.
- Investigate opportunities to expand the fiber backbone to additional city complexes.
- Upgrade the weather monitoring station to meet the requirements of City Hall, the Police Department, and the Emergency Operations Center.
- Complete the migration to Public Safety Enterprise software.
- Transition City Administration Microsoft Office licensing to the Government model and begin the migrating exchange to the cloud.
- Continue enhancing video security systems at the Civic Center and Fire Station 1.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$1,405,874	\$1,657,250	\$1,586,215	\$1,729,150
Salaries & Wages	793,330	916,300	908,636	959,400
Employee Benefits	244,734	308,600	299,355	321,200
Operating Expenses	309,065	373,550	319,479	389,750
Operating Transfers	58,745	58,800	58,745	58,800

Performance Measures

Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 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	Aa2
Monthly Reports Distributed Within 15 Days of End of Month	100%	100%	100%	100%
Obtain Certificate in Excellence in Financial Reporting	28th Year	29th Year	29th Year	30th Year

MUNICIPAL COURT - 1100

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

FY 2023-24 Accomplishments

- Resolved a glitch in Naviline Case Management, allowing the purge of 3 years' worth of case information in both Naviline Case Management and Questys Records Management.
- Replaced and updated video/audio court equipment, including the projector and tables for defense and prosecution.

FY 2024-25 Goals

- Continue purging cases closed from 2012 to 2018 in the Naviline Case Management and Questys Records Management systems.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$524,615	\$535,700	\$535,023	\$565,650
Salaries & Wages	308,205	323,500	323,301	337,900
Employee Benefits	83,310	93,100	91,597	96,800
Operating Expenses	110,835	96,800	97,825	108,650
Operating Transfers	22,265	22,300	22,300	22,300

Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimate	2024-25 Target
New Cases Filed	3,155	2,660	3,860	3,860
Failure to Appear Charges Filed	476	385	550	550
Convicted Dispositions: No Court Appearance	887	700	1,000	1,000
Convicted Dispositions: Court Appearance	845	890	890	890
Warrants Issued	2,263	2,010	2,010	2,010
Amount Collected by Collection Agency	279,910	277,355	277,355	277,355

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PUBLIC SAFETY

POLICE - 2200

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

FY 2023-24 Accomplishments

- The enterprise system is 80 percent complete, with full implementation expected by the end of 2024.
- Completed Training Room remodel and placed in service in January 2024.
- Located source for policy review and accreditation (Lexipol).
- Completed the first draft of a new Police Department policy and submitted it for City review.
- Lexipol contract includes digital policy spot training, policy acknowledgment, and instant policy review.
- Hosted over 15 TCOLE training courses.
- Conducted Police Department space needs assessment and researched building improvements.

FY 2024-25 Goals

- Complete new policy adoption and gain accreditation approval from the Texas Police Chiefs Association.
- Complete the first stage of PD remodels.
- Host at least 20 Texas Commission on Law Enforcement training courses, including for outside agencies.
- Update PD expansion construction costs for the 2019 Bond.
- Research police facilities for planning a new police building.
- Expand recruiting practices beyond the local academy and limited website use.
- Complete Sally port side cover parking for specialized Police Department vehicles/equipment.
- Purchase and install new body cameras and vehicle cameras.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$7,215,819	\$7,955,370	\$7,379,293	\$8,369,070
Salaries & Wages	4,584,141	5,001,200	4,620,210	5,307,300
Employee Benefits	1,475,911	1,681,700	1,464,918	1,767,200
Operating Expenses	782,547	899,250	920,945	921,350
Operating Transfers	373,220	373,220	373,220	373,220

Performance Measures

Measure	2022-23 Actual	2023-24 Target	2023-24 Estimate	2024-25 Target
Average Response Time to Priority P Calls (minutes)	4:36	4:55	4:50	4:50
Unit Reaction Time to Priority P Calls (minutes)	3:40	4:10	3:57	4:00
Total Traffic Contacts	12,201	15,000	15,000	15,000
Percentage of Burglary Cases Solved	53%	40%	45%	45%
Conduct Narcotics Enforcement Focusing in Lake Jackson	151	50	100	120
Maintain High Number of In-Service or Training Hours	10,446	9,000	10,000	10,000

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 2023-24 Accomplishments

- Hired a third Animal Control Officer; maintained full staff for six months.
- Updated vehicle markings from "Humane" to "Animal Control" for Units #1170 and #1224.
- Developed Standard Operating Procedures (SOPs) for:
 - Euthanasia of Animals
 - Dangerous/Destructive Animals
 - On Call/After Hours ACO
- Created an SOP Manual for Field and Shelter Operations and Shelter Advisory Board Protocols for the new shelter facility.
- Enrolled all ACOs in a Chemical Capture and Restraint Course on May 6, 2024.
- Presented animal safety information at the 2023 Hurricane Expo.

FY 2024-25 Goals

- Present Standard Operating Procedures to City Council for review.
- Recommend Animal Control Board Ordinance for Council Adoption.
- Recruit and recommend contract for veterinarian services for new Animal Shelter.
- Animal Control staff attend Kennel Technician training courses.
- Purchase crash-rated kennels for safe animal transport.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$645,238	\$659,000	\$668,093	\$675,000
Salaries & Wages	233,471	232,000	234,536	245,000
Employee Benefits	84,571	90,700	87,281	93,600
Operating Expenses	305,296	314,400	324,376	314,500
Operating Transfers	21,900	21,900	21,900	21,900

Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimated	2024-25 Target
Total Animals Collected	407	450	300	300
Animal Bites Reported	76	100	80	80
Citations & Warnings Issued	106	130	130	120
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 2023-24 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 2024-25 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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$1,420,193	\$1,582,010	\$1,579,231	\$1,600,700
Salaries & Wages	179,054	189,500	193,418	201,400
Employee Benefits	114,529	131,100	130,316	134,700
Operating Expenses	565,380	700,110	694,197	703,300
Operating Transfers	561,230	561,300	561,300	561,300

Performance Measures

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 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 2023-24 Accomplishments

- Sponsored and placed four volunteer emergency medical technicians using grant funding to support EMS.
- Delivered comprehensive CPR, bleeding control, and first aid training seminars, increasing the likelihood of bystander intervention during emergencies.
- Maintained two mobile intensive care units staffed by highly-trained paramedics year-round, enhancing emergency healthcare delivery.

FY 2024-25 Goals

- Improve scheduling and delivery of monthly American Heart Association basic and advanced life support certification courses for laypersons and healthcare personnel city-wide to enhance community education.
- Expand community relations activities, including poison control, geriatric, and special-population education through increased outreach efforts.
- Implement cost-saving measures by optimizing vehicle maintenance schedules, reducing overtime expenses, and streamlining supply ordering to maintain fiscal conservation.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$616,693	\$655,110	\$643,016	\$677,350
Operating Expenses	486,718	525,110	513,016	547,350
Operating Transfers	129,975	130,000	130,000	130,000

Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimated	2024-25 Target
Number of Ambulance Calls	4,953	5,100	5,075	5,100
Average Chute Time (Minutes)	00:58	1:00	1:00	1:00
Average Response Time (Minutes)	5:17	5:35	5:25	5:30
At Patient to 12-Lead ECG Time (Minutes)	5:25	5:25	6:00	5:30
Patient Transport Refusal %	12%	14%	9%	12%
Number of Public Education Outreach & Special Events	41	40	45	45
Percentage of Billings Collected	31%	39%	39%	40%

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ENGINEERING

ENGINEERING - 1500

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

FY 2023-24 Accomplishments

- Completed construction and project management of the Downtown Revitalization project.
- Reviewed Lift Station #1 basin system evaluation report and developed project improvement design contract scope.
- Bid and began year one of construction for the Shady Oaks Street Improvement project.
- Assisted in Request for Qualifications (RFQ) documentation and evaluation for a Construction Manager at-risk (CMAR) project delivery change for the animal shelter.
- Contracted and performed an in-depth pipe condition survey for Shy Pond outfall rehab.
- Assisted in RFQ selection and preparation of plans for the \$1.5 million panel replacement project.
- Reviewed design, bid, and contracted construction for the Best Western Surge Control Holding tank.

FY 2024-25 Goals

- Assist with review of design for Lift Station #1 construction plans.
- Continue year-one construction of the Shady Oaks Street Improvement project.
- Review and complete design plans for the underground tank rehab project and prepare bid documents.
- Assist with inspection and construction oversight of the Animal Shelter CMAR project.
- Determine replacement options and plan for the Shy Pond outfall rehab project.
- Prepare bid, contract, and construct the \$1.5 million panel replacement project.
- Prepare bid, contract, and start construction of Spanish Oaks water replacement project.
- Complete construction of BW control holding tanks by the end of summer.
- Facilitate data and information exchange with master plans consultants.
- Review and complete design plans for the Parkwood Terrace Improvement Bond project.
- Review and complete design plans for the Sleepy Hollow/Balsam/Willenberg Improvement Bond project.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$586,186	\$707,170	\$684,455	\$723,250
Salaries & Wages	389,941	467,600	451,980	476,600
Employee Benefits	106,213	130,400	123,748	134,100
Operating Expenses	70,962	90,070	89,627	93,450
Operating Transfers	19,070	19,100	19,100	19,100

Performance Measures

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Target
City Projects Completed by Estimated Date	4	10	13	10
City Projects Completed within 10% of Bid Est	3	10	6	5
Number of res/apt projects reviewed and facilitated	2	3	3	1
Number of commercial project reviewed and facilitated	4	10	5	5
Number of public works projects reviewed and facilitated	10	15	4	3



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 2023-24 Accomplishments

- Raised two street panels on Cottonwood.
- Installed camera systems at Oak Drive/Circle Way and Brazoswood/Dixie.
- Repaired/replaced traffic loop systems at Center Way/Dixie, Oyster Creek Drive/Sycamore, and Oyster Creek Drive/That Way.
- Oversaw joint sealing on Oyster Creek Drive and Dixie Drive.
- Managed installation of thermal plastic street/traffic markings throughout the city.
- Installed traffic reflectors/buttons at key intersections.
- Sanded bridges during a freeze event.
- Provided CDL Driver Training for various divisions.
- Assisted with special events, including Festival of Lights and Turkey Trot.

FY 2024-25 Goals

- Maintain full department staffing.
- Oversee the Thermal Street & Panel Replacement programs.
- Oversee the Street Joint Maintenance program.
- Continue the CDL Training Program.
- Provide TML training on "Loading & Transporting Equipment" for safe equipment transport.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$851,222	\$1,166,582	\$1,121,095	\$1,177,600
Salaries & Wages	296,020	326,400	294,920	343,400
Employee Benefits	116,249	137,600	117,388	140,800
Operating Expenses	401,808	665,432	671,637	656,250
Operating Transfers	37,145	37,150	37,150	37,150

Performance Measures

Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 Target
Signs fabricated and installed	98	150	300	150
Cubic yards of street debris	737	550	968	550
Street patching (hrs.)	493	560	707	600

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 2023-24 Accomplishments

- . Installed storm pipe in Dogwood area.
- . Repaired three sinkholes and cleared debris at Huckleberry (Petunia ditch crossing), Palm of Lake Jackson (city drainage), and Plantation Drive (next to Sonic).
- . Cleaned four swales of debris (~390 LF) at 106 N Parking Place, Mulch Site, This Way/Lake Road, Flagridge Estates, and the Firing Range
- . Regraded six percent of city ditches.
- . Cleaned and cleared approximately 10 percent of city culverts.
- . Performed ditch trimming in winter for spring mowing.
- . Completed six rounds of ditch mowing with contractor assistance.
- . Purchased a tractor, a slope mower, and two mowing decks
- . Assisted with special events, including Festival of Lights and Turkey Trot.
- . Assisted the City of Angleton after the tornado event.

FY 2024-25 Goals

- . Address the qualified labor shortage.
- . Regrade 10% of city ditches.
- . Clean and clear 10% of city culverts.
- . Oversee mowing contract.
- . Provide TML training on "Loading & Transporting Equipment" to ensure safe transport of equipment to and from job sites.

Expenditure Summary

Expenditure Summary				
Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$878,169	\$1,153,850	\$1,166,783	\$1,234,650
Salaries & Wages	445,175	591,700	614,401	623,400
Employee Benefits	186,050	276,800	270,148	283,200
Operating Expenses	192,559	230,950	227,834	273,650
Operating Transfers	54,385	54,400	54,400	54,400

Performance Measures

Performance Measures				
Primary	2022-23 Actual	2023-24 Target	2023-24 Estimate	2024-25 Target
Open Drainways Mowing (hours)	\$10,076	\$8,000	\$9,092	\$8,500
Times Major Ditches Mowed	3	5	6	6
Culverts and inlets cleaned of debris	890	600	1,063	1,000
Number of special projects completed	107	100	126	120
Drainage maintenance projects (hours)	2,726	3,000	3,404	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 2023-24 Accomplishments

- Held meetings with rental managers/owners, food establishment managers/owners, and electrical contractors.
- Educated Brazoswood and Brazosport College culinary classes on food safety and restaurant opening.
- Implemented a mobile food unit inspection and permitting program with the Fire Marshal's Office.
- Achieved one Permit Technician Certification for front desk staff; other staff are studying and testing for certification

FY 2024-25 Goals

- Decrease application turn-around time using an online application portal and tracking system.
- Expand Brazosport Independent School District (BISD) presentations to include Lake Jackson Intermediate (LJI) culinary and high school construction technology classes.
- Update ordinances to align with changes in state laws and rules (e.g., Texas Food Establishment Rules, Plumbing).
- Continue the Fats, Oils, and Greases (FOG) inspection program to reduce sanitary system infiltration.
- Enhance job site safety by identifying hazards such as slip hazards, animals, construction hazards, and unpredictable persons.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$709,422	\$750,000	\$769,595	\$809,700
Salaries & Wages	450,600	479,900	505,887	531,200
Employee Benefits	153,295	174,300	174,211	188,600
Operating Expenses	77,522	67,800	61,497	61,900
Operating Transfers	28,005	28,000	28,000	28,000

Performance Measures

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Target
Residential Applications & Plans Processed within 5 Workdays	90%	95%	95%	95%
Commercial Applications & Plans Processed within 15 Workdays	90%	95%	95%	95%
Inspections Made within 1 Workday of notification	99%	100%	99%	10%
Compliance with Code Enforcement Actions within 30 Days	90%	95%	90%	95%
Respond to Citizen Requests within 3 days of Receipt	90%	95%	95%	95%
Percent of establishments with 2 health inspections annually	85%	85%	85%	95%

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 2023-24 Accomplishments

- Utilized training on new diagnostic equipment to enhance troubleshooting skills.
- Initiated planning for the repair of underground storage tanks.
- Emphasized the importance of fleet appearance across all departments.
- Achieved another year without accidents.

FY 2024-25 Goals

- Ensure all employees receive available training to enhance fleet maintenance capabilities.
- Start repairs on underground storage tanks.
- Educate departments on the importance of fleet appearance for vehicle longevity.
- Improve equipment maintenance reporting and resolution processes.
- Retain 100% of department staff.
- Continue to work safely with no accidents or time loss.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$937,739	\$1,015,550	\$971,341	\$1,030,150
Salaries & Wages	478,863	516,900	498,812	531,300
Employee Benefits	176,072	193,450	191,620	198,400
Operating Expenses	206,689	229,100	204,809	224,350
Operating Transfers	76,115	76,100	76,100	76,100

Performance Measures

Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 Target
Preventative Maintenance Services	1,082	1,300	1,260	1,300
Equipment Repairs	2,179	1,550	1,706	1,550
Mechanic Productivity level	78%	80%	80%	80%
In House Repairs other than warranty	98%	95%	94%	95%
Outside Repairs other than warranty	2%	5%	6%	5%

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**PARKS &
RECREATION**

PARKS - 3500

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

FY 2023-24 Accomplishments

- . Resubmitted grant application to the Texas Parks and Wildlife Development Recreational Trails Grant for Timbercreek Nature Trail.
- . Replaced fences and safety netting at Danny Webb Sports Complex.
- . Implemented a new work order program for the timely completion of tasks.
- . Replaced Jasmine Park Playground equipment.
- . Installed new restroom facilities at Garland and Junior Service League Parks.
- . Installed lights at the BASF Dog Park.
- . Paved Pee Wee Ball Fields parking lot.
- . Repaired drainage around MacLean Sports fields.

FY 2024-25 Goals

- . Develop Parks Maintenance and Operations Standards to increase efficiencies.
- . Implement a maintenance plan for recreational and sports facilities to ensure regular upkeep and adequate funding.
- . Submit a grant application to CenterPoint for a new all-inclusive playground at Dunbar Park.
- . Replace playgrounds at Fireman's Park, Capt. R R Terry Park, and Dunbar Park.
- . Convert MacLean/Rec parking lot lights to LED.
- . Replace MacLean soccer field barrier fences.
- . Resurface MacLean tennis courts.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$1,632,155	\$1,760,200	\$1,749,029	\$1,808,620
Salaries & Wages	643,525	693,800	688,698	730,000
Employee Benefits	237,266	278,900	247,209	287,700
Operating Expenses	705,144	741,300	766,922	744,720
Operating Transfers	46,220	46,200	46,200	46,200

Performance Measures

Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 Target
Hazardous Trees Removed	60	40	40	40
Acres of Parks per 1,000 Population	60.35	60.35	60.35	60.35
Number of Trees Planted	50	50	50	50

RECREATION - 3700

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 2023-24 Accomplishments

- Completed a \$50,000 State Energy Conservation Office LED Light Conversion Grant for the Recreation Center.
- Expanded recreational programming for all ages.
- Developed an After-School program for youth activities.
- Replastered the Outdoor Pool at Madge Griffith Park.
- Reviewed and updated Park and Recreation Fee Schedule and rental policies.
- Replaced the baby pool motor in the Leisure Pool.
- Updated the Standard Operating Procedures.
- Developed a Detailed Recreation Program Plan to improve operations.

FY 2024-25 Goals

- Update the 2016 Parks & Open Space Master Plan.
- Annually update the Parks & Recreation Fee Schedule.
- Expand special events and programs to enhance recreation opportunities.
- Re-establish the Recreation Marketing Plan to increase registrations and rentals:
 - Update web pages to draw more traffic.
 - Develop and email a Quarterly Newsletter.
 - Create a Park & Facility catalog to advertise recreational facilities.
- Renovate the Men and Women Locker Rooms.
- Replace Emergency Exit Doors throughout the Recreation Center.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$2,487,831	\$2,714,195	\$2,504,186	\$2,750,925
Salaries & Wages	1,263,974	1,323,000	1,189,162	1,399,400
Employee Benefits	325,869	379,700	319,365	380,300
Operating Expenses	840,202	951,195	935,359	910,925
Capital Outlay	32,526	35,000	35,000	35,000
Operating Transfers	25,260	25,300	25,300	25,300

Performance Measures

Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 Target
Recreation Center Attendance	121,611	150,000	150,000	150,000
Recreation Center Membership	6,713	7,200	7,500	7,500
Adult Programs Offered	2,912	2,600	2,600	2,600
Youth Programs Offered	400	430	500	430
Special Events Offered	29	30	30	30

CIVIC CENTER - 4500

The Civic Center provides approximately 15,500 square feet of meeting room space to the general public, and corporate and business community. The center includes a beautifully landscaped outdoor mini-park area with a plaza, staging area, and decorative fountain, and that provides a pleasant, enjoyable, attractive atmosphere for weddings and other special events. The center also provides space for Actions Senior Center and Lake Jackson Senior Citizens

FY 2023-24 Accomplishments

- Increased weekday rentals at Jasmine Hall by 61%.
- Expanded Customer Service with scaled layouts for rental events.
- Increased participation in Senior "Fun-Timers" activities by 20%.
- Repaired exterior stucco at the Civic Center.
- Completed Phase 2 of Jasmine Hall Renovations:
 - Renovated kitchen area
 - Replaced ceiling grid and tiles
 - Painted exterior
 - Replaced fabric cover on entrance awning

FY 2024-25 Goals

- Develop at least one Civic Center Trade Show event to attract visitors and increase foot traffic.
- Expand and upgrade services to boost weekday conference rentals at the Civic Center.
- Enhance senior program services to improve accessibility for individuals with disabilities.
- Increase rentals of the Civic Center Conference Room by adapting its use.
- Replace the operable wall in the Terrace Rooms.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$758,229	\$759,750	\$765,390	\$780,300
Salaries & Wages	248,545	253,000	257,445	270,000
Employee Benefits	90,885	101,950	98,021	104,200
Operating Expenses	404,109	390,100	395,224	391,400
Operating Transfers	14,690	14,700	14,700	14,700

Civic Center Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimate	2024-25 Target
Number of Civic Center Rentals	1070	1000	1000	1000
Number of Jasmine Hall Rentals	127	200	125	150
Number of South Parking Place Rentals	22	12	15	12
Special Events Offered	18	15	14	15
Senior Programs Offered	302	250	302	250



MISCELLANEOUS FUNDS

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 2023-24 Accomplishments

- 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.

FY 2024-25 Goals

- Maintain monthly cleanups
- Increase the number of recycling opportunities
- Maintain list for community recycling drop-off points
- Identify the need for a KLJB recycling education campaign

Expenditure Summary				
Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$39,660	\$47,900	\$39,515	\$50,000
Operating Expenses	39,660	47,900	39,515	50,000

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

Expenditure Summary				
Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$185,608	\$184,410	\$185,573	\$189,600
Salaries & Wages	22,152	22,400	22,714	23,600
Employee Benefits	8,881	9,800	9,704	10,000
Operating Expenses	154,575	152,210	153,155	156,000

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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$95,099	\$102,200	\$113,226	\$112,450
Operating Expenses	95,099	102,200	113,226	112,450

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

- Increased recruitment and expanded the number of members
- Increased volunteer involvement by helping with community events such as Boo Bash; Nerf Wars Camps; Easter Egg Hunts
- Assisted and helped plan the Annual Adaptive Easter Egg Hunt for those with special needs
- Organized the YAC Summer Social for youth in our area

FY 2024-25 Goals

- Continue to work with local youth groups and schools to recruit new members to join Lake Jackson Youth Advisory Committee
- 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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$2,745	\$16,000	\$9,750	\$16,000
Operating Expenses	2,745	16,000	9,750	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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$49,437	\$53,000	\$53,000	\$53,000
Salaries & Wages	9,821	9,400	9,400	9,400
Employee Benefits	871	600	600	600
Operating Expenses	38,745	43,000	43,000	43,000



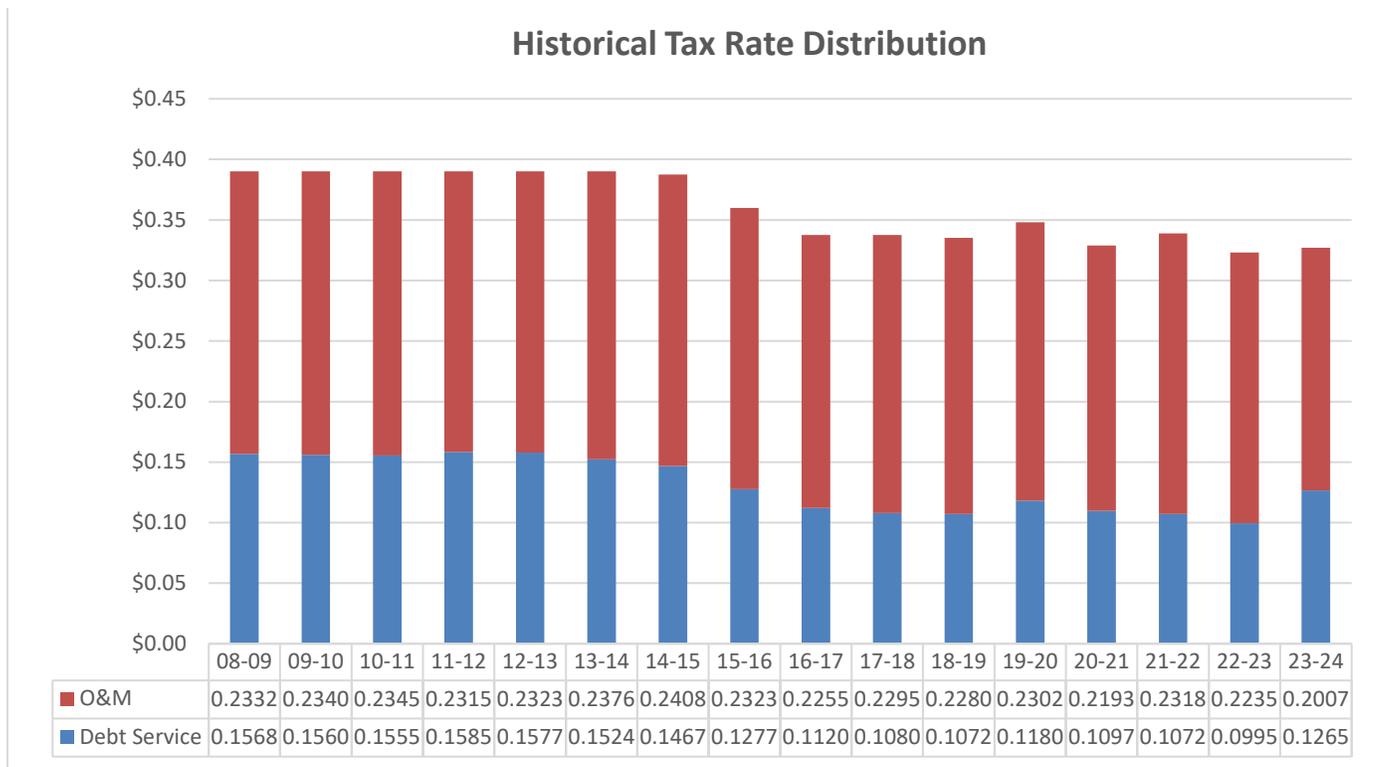
GENERAL DEBT
SERVICE FUND

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 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Fund Balance	\$ 813,741	\$ 853,086	\$ 853,086	\$ 970,175
Revenues				
Ad Valorem Taxes	\$ 2,769,206	\$ 4,147,327	\$ 4,147,327	\$ 3,971,517
Interest Income	81,572	50,000	117,089	110,000
Bond Proceeds	0			
	<u>\$ 2,850,778</u>	<u>\$ 4,197,327</u>	<u>\$ 4,264,416</u>	<u>\$ 4,081,517</u>
Total Resources	\$ 3,664,519	\$ 5,050,413	\$ 5,117,502	\$ 5,051,692
EXPENDITURES	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Principal	\$ 2,056,534	\$ 2,844,601	\$ 2,844,601	\$ 2,662,874
Interest	754,899	1,293,976	1,293,976	1,299,893
Paying Agent Fees		8,750	8,750	8,750
	<u>\$ 2,811,433</u>	<u>\$ 4,147,327</u>	<u>\$ 4,147,327</u>	<u>\$ 3,971,517</u>
Total Expenditures	\$ 2,811,433	\$ 4,147,327	\$ 4,147,327	\$ 3,971,517
Ending Fund Balance	<u>\$ 853,086</u>	<u>\$ 903,086</u>	<u>\$ 970,175</u>	<u>\$ 1,080,175</u>

ESTIMATED TAX COLLECTION & DISTRIBUTION

ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION FISCAL YEAR 2024 - 2025

Assessed Valuation for 2023	\$ 3,257,882,701
Gain (Loss) in Value	<u>150,175,734</u>
Adjusted Assessed Valuation for 2023	3,408,058,435
Tax Rate Per \$100 Valuation	0.325929
Revenue from fiscal year 2023 Tax Roll	11,107,851
Estimated Collections	<u>99.63%</u>
TOTAL FUNDS AVAILABLE	<u>\$ 11,066,751</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%
2023	3,257,882,701	0.3272	10,658,913	10,619,475	99.630%

* Tax collections as of May 31, 2022

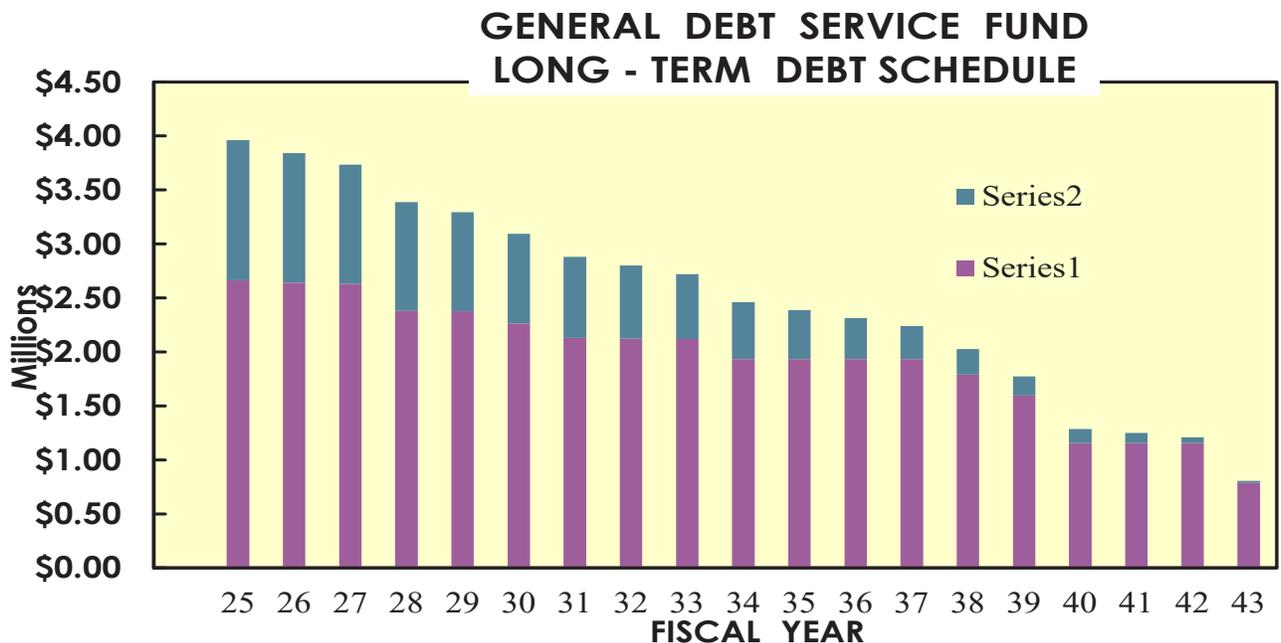
** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2023 -2024	PROPOSED TAX RATE 2024 -25	ADOPTED AMOUNT 2024 -25	%
General Fund	0.200663	0.208964	\$7,080,484	63.98%
General Debt Service Fund	0.126510	0.116965	3,986,267	36.02%
TOTAL	\$0.327173	0.325929	\$11,066,751	100.00%

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS			FISCAL		
	FISCAL YEAR GRAND TOTALS			GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024 - 25	2,662,874	1,299,893	3,962,767	2,662,874	1,299,893	3,962,767
2025 - 26	2,641,811	1,200,781	3,842,593	2,641,811	1,200,781	3,842,593
2026 - 27	2,630,748	1,103,578	3,734,326	2,630,748	1,103,578	3,734,326
2027- 28	2,378,784	1,009,690	3,388,474	2,378,784	1,009,690	3,388,474
2028- 29	2,377,162	918,758	3,295,921	2,377,162	918,758	3,295,921
2029- 30	2,265,000	830,704	3,095,704	2,265,000	830,704	3,095,704
2030- 31	2,130,000	750,706	2,880,706	2,130,000	750,706	2,880,706
2031- 32	2,125,000	675,411	2,800,411	2,125,000	675,411	2,800,411
2032- 33	2,120,000	599,471	2,719,471	2,120,000	599,471	2,719,471
2033- 34	1,935,000	525,055	2,460,055	1,935,000	525,055	2,460,055
2034- 35	1,935,000	452,113	2,387,113	1,935,000	452,113	2,387,113
2035- 36	1,935,000	378,975	2,313,975	1,935,000	378,975	2,313,975
2036- 37	1,935,000	305,594	2,240,594	1,935,000	305,594	2,240,594
2037- 38	1,790,000	237,913	2,027,913	1,790,000	237,913	2,027,913
2038- 39	1,595,000	179,344	1,774,344	1,595,000	179,344	1,774,344
2039- 40	1,155,000	132,194	1,287,194	1,155,000	132,194	1,287,194
2040- 41	1,155,000	93,066	1,248,066	1,155,000	93,066	1,248,066
2041- 42	1,155,000	52,988	1,207,988	1,155,000	52,988	1,207,988
2042- 43	790,000	16,294	806,294	790,000	16,294	806,294
TOTAL	36,711,379	10,762,527	47,473,906	36,711,379	10,762,527	47,473,906



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 @ 10/01/2024	2024-25 PRINCIPAL DUE	2024-25 INTEREST DUE	FISCAL AGENT FEES	2024-25 TOTAL DUE
G.O. 2015 Ref	5,427,913	1.94	2029	1,306,379	372,874	31,264	1,250	405,389
G.O. 2016	3,000,000	2.22	2037	1,915,000	150,000	44,825	1,250	196,075
G.O. 2017	4,000,000	2.66	2038	2,735,000	200,000	77,685	1,250	278,935
G.O. 2018	9,000,000	3.37	2039	6,605,000	445,000	237,700	1,250	683,950
G.O. 2021	7,345,000	3.5	2042	6,605,000	370,000	155,669	1,250	526,919
G.O. 2021 ref	7,320,000	3.5	2033	2,510,000	330,000	66,300	1,250	397,550
G. O. 2023	15,830,000	3.5	2043	15,035,000	795,000	686,450	1,250	1,482,700
TOTAL ALL ISSUES				\$21,676,379	\$2,662,874	\$1,299,893	\$8,750	\$3,971,517

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.

General Obligation Bond 2023 - \$16,500,000

Prop G Phase 2 \$1,500,000 Street Panel Replacements

Prop F \$2,900,000 Street Rehab

Prop E \$12,100,000 Rehab Moss, Chestnut, Wisteria, Palm

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 DEBT SERVICE FUND TAX RATE PLANNING

General and Debt Service Fund Tax Rate Planning Guide

Purpose : To determine the potential impact of proposed or planned debt issues on the city's tax rate.

Assumptions : An increase in taxable values of 2.0% per year
 Debt issues of \$7.6 in 2021; \$8.8 in 2023; 10.1 in 2025
 Interest rate on those bonds assumed to be 3.5%

	2019-20 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
DEBT SERVICE RATE INCR(DECGR) YR TO YR	0.3482	0.3290	0.3390	0.3231	0.3056
DEBT SERVICE RATE INCR(DECGR) OVER CURRENT	0.0095	-0.0070	-0.0024	-0.0068	0.0194
DEBT SERVICE RATE INCR(DECGR) OVER CURRENT	0	0	0	-0.0068	0.0125
TOTAL TAX RATE	0.3482	0.3290	0.3390	0.3231	0.3056

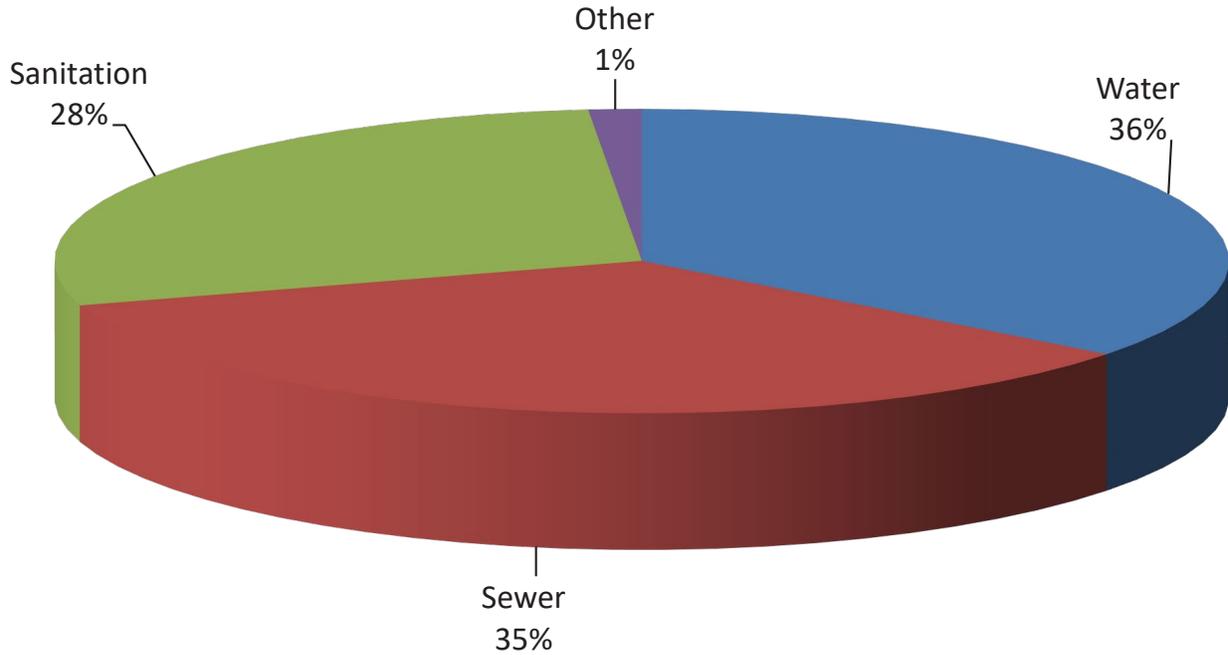
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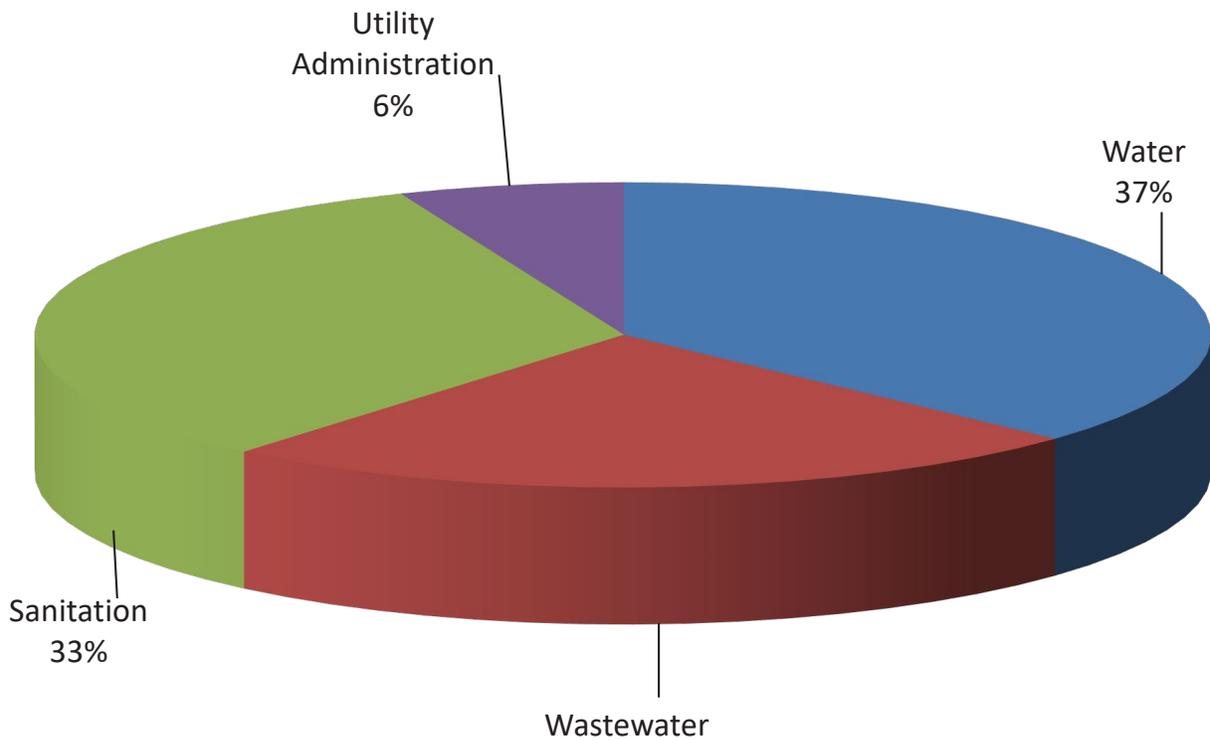
UTILITY FUND

UTILITY FUND REVENUES VS EXPENDITURES

FY 2024-25 Revenues



FY 2024-25 Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Plumbing Fees	\$31,635	\$28,000	\$13,000	\$15,000
Tap Fees	40,625	16,000	3,000	3,000
Administrative Fees	292,292	225,000	230,000	230,000
Water Sales	6,398,362	6,097,000	6,208,000	7,487,303
Senior Discount	(313,548)	(305,000)	(305,000)	(347,412)
Sewer Sales	6,065,222	5,895,000	5,980,000	7,335,252
Sanitation Sales	5,353,769	5,654,320	5,612,820	5,962,350
Other Revenues	3,106,131	146,400	373,178	157,600
Interest	313,656	186,000	285,000	250,000
<i>Total Resources</i>	\$21,288,144	\$17,942,720	\$18,399,998	\$21,093,093
<i>Expenditures</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Non-Departmental	\$10,278,723	\$4,286,670	\$3,080,320	\$5,184,994
Water	4,647,780	5,393,695	5,327,174	5,979,099
Wastewater	2,606,909	3,598,110	3,373,901	3,797,500
Sanitation	4,540,144	4,823,985	4,779,202	5,071,500
Utility Administration	858,620	1,040,260	798,480	1,060,000
<i>Total Expenditures</i>	\$22,932,176	\$19,142,720	\$17,359,077	\$21,093,093

UTILITY FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Plumbing Fees	\$31,635	\$28,000	\$13,000	\$15,000
Tap Fees	40,625	16,000	3,000	3,000
Administrative Fees				
Late Payment Penalties	292,292	225,000	230,000	230,000
Transfer Fees	0	0	0	0
	292,292	225,000	230,000	230,000
Water Sales				
Water Fees	6,301,261	5,985,000	6,100,000	7,374,247
Brazoria Co. Conservation District	18,430	22,000	18,000	23,056
City Water Usage	78,671	90,000	90,000	90,000
	6,398,362	6,097,000	6,208,000	7,487,303
Senior Discount	(313,548)	(305,000)	(305,000)	(347,412)
Sewer Sales				
Sewer Fees	5,985,222	5,815,000	5,900,000	7,255,252
Reclaimed Water	80,000	80,000	80,000	80,000
	6,065,222	5,895,000	5,980,000	7,335,252
Sanitation Sales				
Residential Fees	2,548,509	2,659,300	2,659,300	2,813,250
Household Recycling	83	0	0	0
Commercial Garbage	1,024,714	1,116,000	1,116,000	1,171,800
Apartment Garbage Fee	1,095,956	1,157,520	1,157,520	1,224,300
Apartment Recycling	335	0	0	0
Special Pick Up Fees	37,417	30,000	30,000	30,000
Roll-Off Fees	307,210	330,000	310,000	346,500
Compactor Fees	285,039	300,000	295,000	315,000
Landfill Fees	0	0	0	0
Recycle Goods	5,602	5,500	5,000	5,500
Mulch Sales	27,304	36,000	25,000	36,000
Dumpster Initial Set Up Fees	21,600	20,000	15,000	20,000
	5,353,769	5,654,320	5,612,820	5,962,350
Other Revenues	3,106,131	146,400	373,178	157,600
Interest	313,656	186,000	285,000	250,000
Total Utility Revenue	\$21,288,144	\$17,942,720	\$18,399,998	\$21,093,093

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	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$10,278,723	\$4,286,670	\$3,080,320	\$5,184,994
Operating Transfers	10,278,723	4,286,670	3,080,320	5,184,994

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 2023-24 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 2024-25 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	2022-2023 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$858,620	\$1,040,260	\$798,480	\$1,060,000
Salaries & Wages	332,796	372,300	297,155	388,200
Employee Benefits	133,909	155,600	122,608	159,300
Operating Expenses	313,539	433,860	300,217	431,500
Operating Transfers	78,376	78,500	78,500	81,000

Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimated	2024-25 Target
Customers Utilizing Bank Drafting (monthly)	2,304	2,500	3,200	3,500
Accounts Billed Monthly	9,212	9,300	9,300	9,500
Hersey Meters Remaining	1,182	700	850	500
Drive-bys (total installed)	275	500	600	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 2023-24 Accomplishments

- Lend Service Line Identification Initiative is 50% completed.
- Installed new portable generators at Well #11 & #16
- Beechwood Chemical Storage building completed.

FY 2024-25 Goals

- Complete 12 monthly safety meetings for Utilities Department.
- Secure Supervisory Control and Data Acquisition (SCADA) controls access to North Water Plant.
- Complete the remaining 50% of Lead Service Line Identification Initiative.
- Paint Water Well and Water Plant equipment and piping.
- Beachwood Water Plant Main Building rehabilitation.

Expenditure Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$4,647,780	\$5,393,695	\$5,327,174	\$5,979,099
Salaries & Wages	497,392	668,000	620,794	712,500
Employee Benefits	173,329	251,800	212,628	262,100
Operating Expenses	3,914,099	4,410,895	4,430,752	4,938,999
Operating Transfers	62,960	63,000	63,000	65,500

Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimated	2024-25 Target
Pass rate for Bacteriological tests (480/year)	100%	100%	100%	100%
Total Water Produced from Wells	45%	45%	45%	45%
Total Water used from BWA	55%	55%	55%	55%
Full Staffing Level	90%	95%	85%	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 2023-24 Accomplishments

- Roofing replacements at several of the Lift Stations have been Completed;
- Replaced both 36" Outfall valves at the Wastewater Treatment Plant.
- Lift Station #11, #10 Basin & Oleander 4-B manholes replaced.
- Pump control upgrades at Lift Station #4 & #20.
- Installed new Wastewater Treatment Plant Entrance camera & keypad
- Wastewater Treatment Plant Generator replacement completed.

FY 2024-25 Goals

- Complete 12 monthly safety meetings for Utilities Department.
- Begin Basin #12 sewer improvements from Freese and Nichols engineering study that was conducted.
- Continue working on Wastewater Master Plan with Civitas.
- Continue rehabilitating the 20 year old Wastewater Treatment Plant by replacing blowers, painting facility piping, etc.
- Complete the re-coating of the headworks at the Wastewater Treatment Plant.
- WWTP Press A Control Panel Upgrade
- Complete WWTP Grating Replacement

Budget Summary

Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$2,606,909	\$3,598,110	\$3,373,901	\$3,797,500
Salaries & Wages	951,110	1,082,700	1,067,447	1,177,400
Employee Benefits	354,104	433,800	392,852	458,600
Operating Expenses	1,174,095	1,954,010	1,786,002	2,031,400
Operating Transfers	127,600	127,600	127,600	130,100

Performance Measures

Primary	2022-23 Actual	2023-24 Target	2023-24 Estimated	2024-25 Target
Full Staffing Level	85%	95%	95%	95%
Staff With Appropriate Licenses	75%	85%	85%	100%
Number of Sanitary Sewer Overflows	21	0	10	0
Million Gallons of Wastewater Treated	818	1016	1015	1015
% of incoming pollutants removed	98%	98%	98%	98%
% of sewer mains cleaned with accompanying video	1	20	20	20
Dry Tons of Sludge Produced	345	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 2023-24 Accomplishments

- Continued with improvements in the heavy trash pickup to ensure residents are having this from their neighborhood by Wednesday of most service weeks;
- Established glass recycling at CC Center;
- Assisted Streets Division with sanding bridges during freeze event;
- Provided CDL Driver Training for various divisions to enable laborers to obtain their CDL License;
- Assisted with the Festival of Lights & Touch A Truck special events;
- Completed approximately 4,952 work orders.

FY 2024-25 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.
- Re-Configure commercial routes for maximum efficiency
- Provide TML training "Professional Driving for Public Works" to ensure safe driving requirements are met.

Expenditure Summary				
Primary	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Total Expenditures	\$4,540,144	\$4,823,985	\$4,779,202	\$5,071,500
Salaries & Wages	1,435,672	1,564,800	1,549,959	1,641,900
Employee Benefits	493,118	585,500	522,634	600,100
Operating Expenses	2,085,464	2,147,785	2,180,084	2,301,100
Operating Transfers	525,890	525,900	526,525	528,400

Performance Measures				
Primary	2022-23 Actual	2023-24 Target	2023-2024 Estimated	2024-25 Target
Compacted garbage collected (compacted cubic yds)	73,493	78,264	83,680	86,190
Large trash collected to landfill (non-compacted cubic yds)	61,438	63,091	64,575	66,512
Large trash to wood grinding site (non-compacted cubic yds)	18,963	30,500	29,445	30,500
Recyclables Collected (tonnage)	2,710	2,987	3,650	3,760

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UTILITY DEBT SERVICE

UTILITY DEBT SERVICE FUND

The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds; and also, to provide a reserve as provided by the City's bond ordinances. The debt service on these bonds, i.e., the amount transferred from the Utility Fund, is provided by water and sewer fees. Issuance of additional bonds may impact water and sewer fees but will have no impact on property tax rates.

The bond ordinances require that amounts sufficient to pay the next scheduled principal and interest payment be paid into a sinking account in monthly installments. Additionally, bond ordinances require a reserve in an amount equal to the succeeding fiscal year's interest and principal payment be accumulated and maintained. The reserve is to be accumulated within 61 months from the date additional bonds are issued. Thus, each month there must be deposited in this fund 1/6th of the next maturing interest (which is paid semiannually), and 1/12th of the next maturing principal (which is paid annually).

On September 30, 2022 our required balance in this fund, after accounting for the new bond issuance, will be:

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

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

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

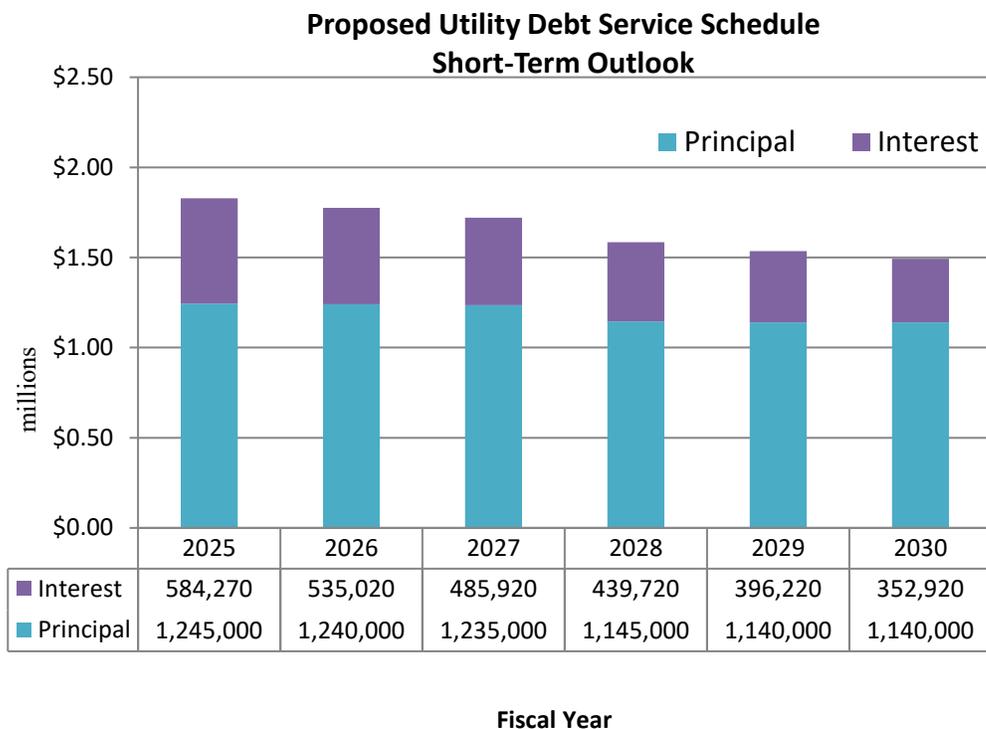
It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service. Therefore, new debt issuance is usually timed to coincide with a decrease in current debt service. The 2024 calculation takes into consideration a potential bond issuance of approximately \$20,000,000.

UTILITY DEBT SERVICE FUND BUDGET SUMMARY

<i>RESOURCES</i>	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Fund Balance	\$ 2,183,752	\$ 2,184,752	\$ 2,184,752	2,236,102
Revenues				
Transfer from Utility Fund	\$ 1,411,470	\$ 1,936,670	\$ 1,936,670	2,462,993
Interest Income	1,000	49,000	49,000	116,000
Bond Premium				
	\$ 1,412,470	\$ 1,985,670	\$ 1,985,670	2,578,993
Total Resources	\$ 3,596,222	\$ 4,170,422	\$ 4,170,422	4,815,095
 <i>EXPENDITURES</i>				
Principal	\$ 1,000,000	\$ 1,295,000	\$ 1,295,000	2,070,000
Interest	407,470	635,320	635,320	930,000
Paying Agent Fees	4,000	4,000	4,000	4,000
	\$ 1,411,470	\$ 1,934,320	\$ 1,934,320	3,004,000
 Ending Fund Balance	\$ 2,184,752	\$ 2,236,102	\$ 2,236,102	1,811,095

UTILITY DEBT SERVICE SCHEDULE

Fiscal Year	PRINCIPAL	INTEREST	TOTAL
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	16,520,000	4,554,657	21,074,657



SCHEDULE OF OUTSTANDING UTILITY BONDS

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/24	2024-25 PRINCIPAL DUE	2024-25 INTEREST DUE	2024-25 TOTAL DUE
SERIES 2013	2,000,000	2.90	2033	900,000	100,000	29,750	129,750
SERIES 2016	4,000,000	2.26	2036	2,025,000	245,000	68,100	313,100
SERIES 2017	5,000,000	2.84	2038	3,825,000	275,000	131,925	406,925
SERIES 2019	5,755,000	4.00	2040	4,260,000	380,000	141,395	521,395
SERIES 2022	5,805,000	3.69	2043	5,510,000	295,000	264,150	559,150
TOTAL ALL ISSUES				\$16,520,000	\$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.

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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 18th 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	ACTUAL	PROJECTED	ADOPTED
	2021-2022	2022-2023	2023-2024	2024-2025
Fund Balance	\$ 3,738,700	\$ 3,614,028	\$ 3,190,138	\$ 2,675,138
Revenues				
Special Assessment Fees		23,789		
Interest Income	1,400	101,321	60,000	171,264
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			.	
FEMA-Golf Course Flood Damage				
FEMA - Ike				
Recovery Act Fund				
Transfer from General Fund	1,400,000	1,300,000	1,200,000	
Transfer from Utility Fund				
Total Revenues	1,651,400	1,425,110	1,260,000	171,264
Total Resources	\$ 5,390,100	\$ 5,039,138	\$ 4,450,138	\$ 2,846,402
EXPENDITURES				
	ACTUAL	ACTUAL	PROJECTED	ADOPTED
	2021-2022	2022-2023	2023-2024	2024-2025
Previously Approved Projects	1,776,072	1,849,000	1,775,000	
Additional Proposed Projects				1,565,000
Total Expenditures	1,776,072	1,849,000	1,775,000	1,565,000
Ending Fund Balance	\$ 3,614,028	\$ 3,190,138	\$ 2,675,138	\$ 1,281,402

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

Completed Projects	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROJECT
	APPROVED	BUDGET	YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	TOTALS
BRA Flood Study	16-19	25,000	25,000						25,000
18 Bastrop Bayou Flood Study	18-21	140,000	123,944			16,074			140,018
Buxton Retail Market Study	18-20	160,000	160,000						160,000
Demo of Condemned Bldgs	16-25	160,000	32,612	15,453	11,750	9,245	20,000	20,000	109,060
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	8,037			886,147
OSSI / Central Square Enterprise Upgrade	23-25	1,120,000				592,883	510,000		1,102,883
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				4,216			4,216
Radios for Streets & Drainage	22-23	20,000							-
Records Scanning	18-25	175,000	55,672	43,643	26,059	28,748	25,000		179,122
Replace Fire bunker Gear and Air Packs	14-25	590,000	233,222	96,633	4,640	47,735	40,000	40,000	462,230
School recycling	17-19	20,000	20,093						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				122,707			122,707
Traffic Preemptive System/Priority Control	16-25	163,000	62,856			19,771			82,627
Transit	09-25	786,000	519,238	68,944	137,888				726,070
Vista Com / Eventide Recorder System	22-23	42,000				41,399			41,399
Traffic Safety Action Plan	24-25	75,000						75,000	
Fire Station Access Control and Cameras	24-25	75,000						75,000	
Traffic Control Cabinet Replacement	24-25	50,000						50,000	
GIS Assessment and Planning	24-25	40,000						40,000	
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	462,713	94,383	147,858	101,670	50,000	75,000	931,624
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	40,482			61,239
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				25,056	100,000		125,056
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				291,557			291,557
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
Sevice Center Buildings Insulation	22-23	50,000							-
UPS Battery Backup (911)	21-22	100,000			108,310				108,310
Police Department Building Maintenance	24-25	130,000						130,000	
City Hall Building Maintenance	24-25	100,000						100,000	
City Hall & Library Electrical Control Box Repl.	24-25	400,000						400,000	
Fire Station No.1 Building Maintenance	24-25	50,000						50,000	
Fire Station No.1 Fire Alarm Replacement	24-25	60,000						60,000	
Police Department Covered Equipment Parking	24-25	50,000						50,000	

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROJECT
	APPROVED	BUDGET	YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	TOTALS
Completed Projects									
<u>PAVING:</u>									
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	943,098		12,400	1,600	200,000	200,000	1,357,098
School Zone Communication upgrade	18-21	80,000	75,358						75,358
Slope Paving	20-25	233,195		27,360		13,642			41,002
Street Joint Sealant	23-24	200,000					200,000	200,000	400,000
Creekside Bridge Payoff	21-22	250,000			239,370				239,370
<u>DRAINAGE PROJECTS:</u>									
East Side Drainage Study	16-19	600,000	577,609						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	57,200						57,200
		\$ 15,499,374	\$ 5,409,652	\$ 1,075,656	\$ 1,216,206	\$ 1,451,577	\$ 1,775,000	\$ 1,565,000	\$ 11,463,091

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 2024-25

Proj No.	Description	FY 24-25		FY 25-26		FY 26-27	
2024-01	Police Department Building Maintenance	GP \$	130,000	GP \$	100,000	GP \$	100,000
2024-02	City Hall & Library Electrical Control Box Replacements	GP \$	400,000				
2024-03	City Hall Building Maintenance	GP \$	100,000	GP \$	100,000	GP \$	100,000
2	Annual Sidewalk/Ramp Repairs	GP \$	200,000	GP \$	200,000	GP \$	200,000
2023-21	Street Joint Sealant	GP \$	200,000	GP \$	200,000		
15	Air Conditioning Replacement	GP \$	75,000	GP \$	75,000	GP \$	75,000
2024-04	Fire Station No.1 Fire Alarm Replacement	GP \$	60,000				
2024-05	Fire Station No.1 Building Maintenance	GP \$	50,000	GP \$	75,000	GP \$	75,000
230	Replace Fire Bunker Gear	GP \$	40,000	GP \$	40,000	GP \$	40,000
2024-06	Traffic Safety Action Plan Grant Match	GP \$	75,000				
2024-07	Police Department Covered Equipment Parking	GP \$	50,000				
2	Demo of Condemned Buildings Annual	GP \$	20,000	GP \$	20,000	GP \$	20,000
2024-08	Traffic Control Cabinet Replacement	GP \$	50,000	GP \$	50,000	GP \$	50,000
2024-09	GIS Assessment and Planning	GP \$	40,000	GP \$	25,000		
2023-06	Fire Station Access Control and Cameras	GP \$	75,000				
2023-13	Traffic Mobility Plan					GP \$	250,000
2016-02	Slope Paving					GP \$	150,000
2023-07	CNG Building Upgrade			GP \$	100,000		
42	Traffic Signal Priority Control			GP \$	25,000	GP \$	25,000
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 \$	20,000		
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 24-25		FY 25-26		FY 26-27	
General Project Fund Cash	GP \$	1,565,000	GP \$	1,310,000	GP \$	1,125,000
General Obligation Bond Funds	GO \$	-	GO \$	-	GO \$	-
Certificates of Obligation	CO \$	-	CO \$	-	CO \$	-
Other	\$	-	\$	-	\$	-
Total Project Costs	\$	1,565,000	\$	1,310,000	\$	1,125,000

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	ADOPTED	ADOPTED
	2021-2022	2022-2023	2023-2024	2024-2025
Cash Balance	\$ 5,236,448	\$ 5,385,777	6,406,718	5,659,298
Revenues				
Interest Income	20,579	174,936	120,000	297,000
Transfer from Utility Fund	141,575		1,200,000	
Intergovernmental	0	1,867,131		
Total Revenues	162,154	2,042,067	1,320,000	297,000
Total Resources	\$ 5,398,602	\$ 7,427,844	7,726,718	3,734,947
<i>EXPENDITURES</i>	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2021-2022	2022-2023	2023-2024	2024-2025
Previously Approved Projects	\$ 12,825	\$ 1,021,126	2,067,420	
Additional Proposed Projects				1,710,000
Total Expenditures	12,825	1,021,126	2,067,420	1,710,000
Ending Cash Balance	\$ 5,385,777	\$ 6,406,718	5,659,298	4,246,298

UTILITY PROJECT FUND PROJECT HISTORY

UTILITY PROJECTS FUND Project History and Additional Proposed Projects

EXPENDITURES	BUDGET								
	YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	ADOPTED 2024-25	PROJECT TOTALS
Completed Projects									
WATER PROJECTS:									
Balsam Elevated Storage Tank Rehab	19-20	\$ 500,000		472,284					\$ 472,284
Meter Replacement Program	04-23	\$ 1,017,973	832,097			99,600			\$ 931,697
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	24,136	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
Beechwood Building Rehab	24-25	\$ 100,000						100,000	\$ 100,000
Water Plants & Well piping Corrosion Co	24-25	\$ 250,000						250,000	\$ 250,000
Total Water Projects		\$ 6,077,109	\$ 1,122,256	\$ 681,247	\$ 668,180	\$ 904,946	\$ 370,000	\$ 350,000	\$ 4,096,628
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
WWTP Blower Replacement	24-25	\$ 800,000						800,000	\$ 800,000
Lift Station Paint Project	24-25	\$ 250,000						250,000	\$ 250,000
Total Sewer Projects		\$ 3,471,500	\$ 484,517	\$ 108,390	\$ 87,653	\$ 274,818	\$ 1,322,420	\$ 1,050,000	\$ 3,327,798
OTHER PROJECTS / EQUIPMENT :									
Citizens Convenience Center	18-19	\$ 250,000	27,501	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
WWTP Belt Press A Control Panel Up.	24-25	\$ 25,000						100,000	\$ 100,000
Electronic Gate & Keypad	24-25	\$ 20,000						20,000	\$ 20,000
WasteWater Treatment Grating	24-25	\$ 50,000						50,000	\$ 50,000
Service Center Canopy for Materials	24-25	\$ 125,000						125,000	\$ 125,000
WWTP Main Gate Replacement	24-25	\$ 15,000						15,000	\$ 15,000
Total Other Projects / Equipment		1,610,000	306,080	404,200	12,925	6,019	375,000	310,000	1,414,223
Total Water and Sewer Projects		\$ 11,158,609	\$ 1,912,852	\$ 1,193,837	\$ 768,758	\$ 1,185,783	\$ 2,067,420	\$ 1,710,000	\$ 8,838,650

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 2024-25

Proj No.	Project Description	FY 24-25	FY 25-26	FY 26-27
2024-01	SEW WWTP Blower Replacement	UP \$ 800,000		
2024-02	SEW Lift Station Paint Project	UP \$ 250,000		
2024-03	WAT Water Plants & Water Well Piping Corrosion Control	UP \$ 250,000		
2024-04	OT Service Center Canopy for Materials	UP \$ 125,000		
2024-05	WAT Beechwood Building Rehab	UP \$ 100,000		
2024-06	SEW WWTP Press A Control Panel Upgrade	UP \$ 100,000		
2024-07	SEW WWTP Grating	UP \$ 50,000		
2024-08	OT Sanitation Customer Service Electronic Gate & Keypad	UP \$ 20,000		
2024-09	SEW WWTP Main Gate Replacement	UP \$ 15,000		

Utility Project Total	\$ 1,710,000	\$ -	\$ -
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FUNDING SOURCE	FY 24-25	FY 25-26	FY 26-27
Utility Projects Fund	\$ 1,710,000	\$ -	\$ -
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 12 months to expand its capital plans from 3 years to ten years. The City has also begin work this fiscal year to develop a detailed Long-Range Financial Plan (LRP) for the General Fund and Utility 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 a Police Department at the recently donated TDECU site at FM 2004.
- Preparation of Transportation Master Plan.
- Preparation of Facility Master Plan Safety Plan
- Facilities Evaluation and Master Plan
- Replacement of major lift stations 1 and 20
- Completion of 20-year capital plan for water distribution system.
- Completion of wastewater modeling study and 20-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 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):

			2024-25
Recreation Center Renovations			
FP - 1628	Hurricane Repairs to Civic/Parks/Golf Course	ST	630,000
FP - 1628	Replace Original Emergency Doors	ST	125,000
Civic Center Projects			
FP-1906	Replace Terrace Room Operable Wall	ST	65,000
FP-1906	Rec Center Generator Grant Match	ST	250,000
Golf Course Projects			
FG - 245	Golf Course Pump Station Controller Cabinet	ST	100,000
FG - 245	Golf Course Hurricane Beryl Tree Removal	ST	135,000
MacLean Park Improvements			
FP - 1629	Parking Lot LED Light Conversion	ST	30,000
FP - 1629	Replace Barrier Fences at Soccer Fields	ST	15,000
Little League / Pee Wee Fields			
FP - 1926	Replace Fences & Bleacher Covers	ST	250,000
TOTAL			1,600,000
1/2 SALES TAX			ST 1,600,000

ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Fund Balance	\$ 4,053,530	\$ 3,748,346	\$ 3,748,346	\$ 4,581,096
Revenues			.	
Half Cent Sales Tax	\$ 4,048,283	\$ 4,180,000	\$ 4,138,346	\$ 4,180,000
Miscellaneous	0	0	0	0
Interest Income	228,996	200,000	220,000	200,000
	<u>\$ 4,277,279</u>	<u>\$ 4,380,000</u>	<u>\$ 4,358,346</u>	<u>4,380,000</u>
Total Resources	\$ 8,330,809	\$ 8,128,346	\$ 8,106,692	8,961,096
EXPENDITURES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Transfer to Econ. Devl. Debt Serv.	\$ 1,815,320	\$ 1,517,935	\$ 1,517,935	\$ 1,473,374
Landscaping Maintenance	111,500	100,000	100,000	125,000
New Skate Park at MacLean/ Repairs (\$605,000)	25,460			
Golf Course Hurricane Beryl Tree Removal				135,000
Misc Repairs at Golf Course	218,458	197,647	135,374	200,000
Recreation Center Replace Emergency Exit Doors				125,000
Little League Replace Fences & Bleacher Covers				250,000
Pee Wee Ballfield Fence Replacement	118,226			
Parking Lot Resurfacing	52,857	162,437	75,000	
Rec Center Generator Grant Match				250,000
Rec Center Pool Pack Engineer	3,532		163	
Rec Center Nat. Dehumidification System	595,226			
Rec Center Pump Room Repiping	65,160			
Rec Center Leisure Pool Resurfacing	65,227			
Rec Center Network Video Recorder-Surveillance	20,762			
Rec Center Exterior Paint & Parking Lot Restripe	81,519			
Civic Center Replace Banquet Chairs	89,436			
Civic Center New Flooring - Plaza	25,000			
Civic Center Fountain Removal / Gazebo Install				
Civic Center Replace Terrace Room Operable Wall				65,000
Hurricane Beryl Repairs to Civic/Parks/Golf				630,000
Azalea Road Constructions	194,813	555,188	187,380	
Jasmine Hall Renovations	31,977	50,000		
Downtown - Install Pavers in Median		50,000		
MacLean - Girls Youth Softball Safety Netting Repl		35,000		
MacLean Parking Lot LED Light Conversion				30,000
MacLean Resurface Tennis Courts				30,000
MacLean Replace Barrier Fences at Soccer Fields				15,000
Suggs Park - Suggs Baseball Complex Fencing	790	124,210	120,000	

ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Golf Course Clubhouse Roof	16,200			
Golf Course Pump Station Controller Cabinet Transfer to Golf Debt Service	515,000			100,000
Golf Course Operating	226,000	500,000	100,000	500,000
Natatorium Duct Sock Replacement		60,000	60,000	
Rec Center Locker Room Renovation		42,500	41,745	
Civic Center Exterior Stucco/Paint		250,000	200,000	
Outdoor Pool Repairs		100,000	98,000	
Replace Girls Youth Softball Fencing & Netting		300,000	335,000	
Dog Park LED Lights		60,000	60,000	
MacLean -Restablish Drainage		45,000	45,000	
Transfer to General Fund	450,000	450,000	450,000	465,000
<i>Total Expenditures</i>	\$ 4,582,463	\$ 4,599,917	\$ 3,525,596	4,393,374
<i>Ending Fund Balance</i>	\$ 3,748,346	\$ 3,528,429	\$ 4,581,096	4,567,722

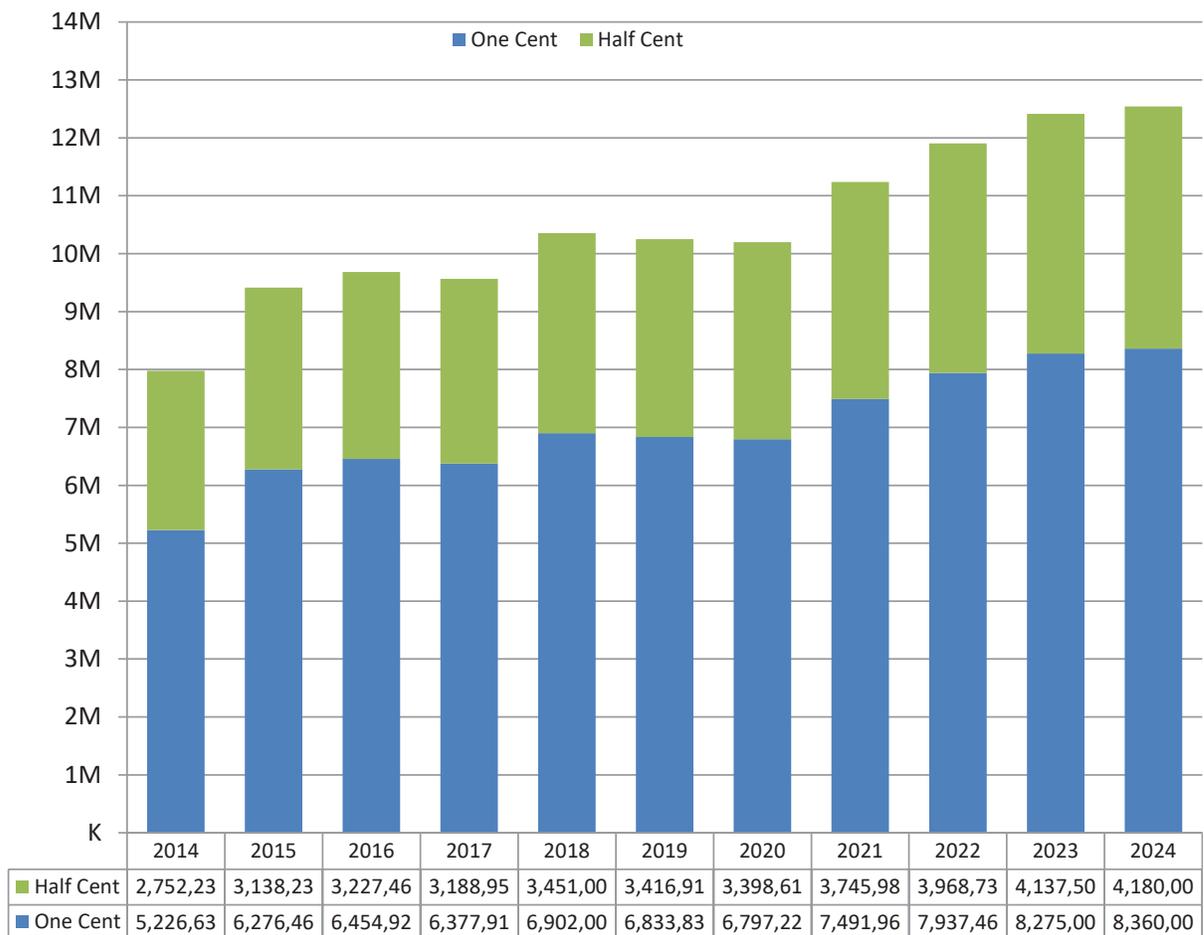
Lake Jackson Development Corporation Financial Plan

	Actual 2022 - 23	Estimated 2023 - 24	Adopted 2024 - 25	Projected 2025 - 26
FUND BALANCE	\$4,053,530	\$3,748,346	\$4,581,096	\$4,567,722
REVENUES				
Half Cent Sales Tax	4,048,283	4,138,346	4,180,000	4,260,000
Miscellaneous				
Interest Income	228,996	220,000	200,000	200,000
Total Revenues	\$4,277,279	\$4,358,346	\$4,380,000	\$4,460,000
EXPENDITURES				
Transfer to Recreation Operations	450,000	450,000	465,000	450,000
Restrooms & Rec Center CO \$3.5M at 10 years at 3%	480,550	463,550	446,550	429,550
Parks and Recreation Projects	1,191,372	1,034,908	1,430,000	1,190,000
Recreation Subtotal	2,121,922	1,948,458	2,341,550	2,069,550
Economic Development Debt Service	1,334,770	1,054,385	1,026,824	1,002,130
S. Parking Place Design				
Azalea Road Constructions	194,813	187,380		
Downtown Maintenance	111,500	100,000	125,000	100,000
Economic Development Subtotal	1,641,083	1,341,765	1,151,824	1,102,130
Golf Course Projects	218,458	135,374	400,000	310,000
Golf Course Debt Service	375,000			
Golf Course Operating Reserve	226,000	100,000	500,000	500,000
Golf Course Subtotal	819,458	235,374	900,000	810,000
Total Expenditures	4,582,463	3,525,596	4,393,374	3,981,680
Net Revenues (Expenditures)	(310,000)	830,000	(10,000)	480,000
ENDING FUND BALANCE	\$3,748,346	\$4,581,096	\$4,567,722	\$5,050,000
TARGET FUND BALANCE	1,517,935	1,473,374	1,431,680	1,241,472
Over/ (under) target balance	\$2,230,411	\$3,107,722	\$3,136,042	\$3,808,528

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.

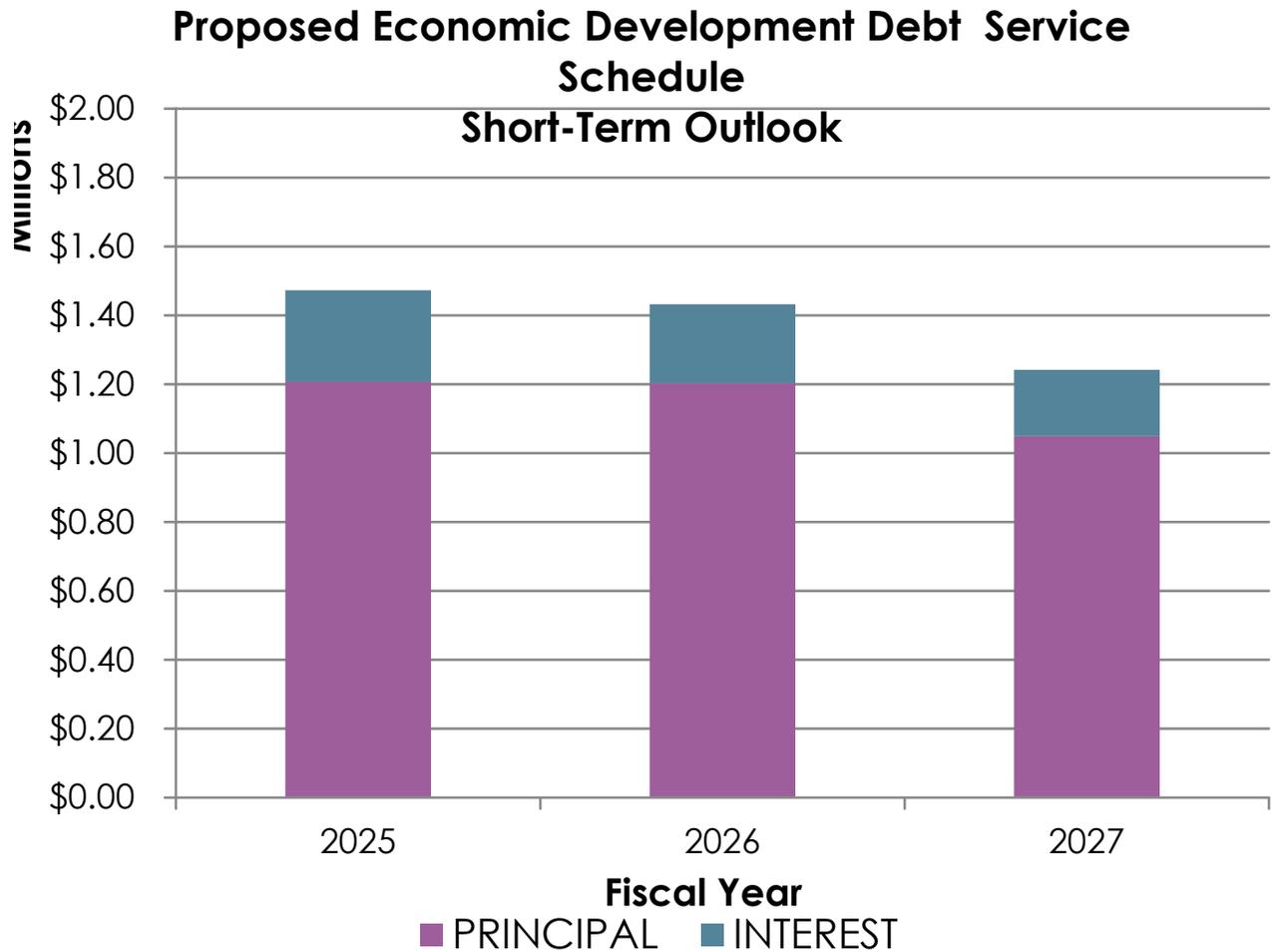
The Economic Development Fund will make a transfer to this fund equal to the required debt service payments.

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	BUDGET	ESTIMATE	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	1,675,110	1,517,935	1,517,935	1,473,374
	<u>1,675,110</u>	<u>1,517,935</u>	<u>1,517,935</u>	<u>1,473,374</u>
Total Resources	\$ 1,675,110	\$ 1,517,935	\$ 1,517,935	\$ 1,473,374
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Principal	\$ 1,343,466	\$ 1,210,399	\$ 1,210,399	\$ 1,207,126
Interest	331,644	307,536	307,536	266,248
	<u>1,675,110</u>	<u>1,517,935</u>	<u>1,517,935</u>	<u>1,473,374</u>
Total Expenditures	\$ 1,675,110	\$ 1,517,935	\$ 1,517,935	\$ 1,473,374
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

ECONOMIC DEVELOPMENT DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024 - 25	1,207,125	266,248	1,207,125	266,248	1,473,373
2025 - 26	1,203,188	228,491	1,203,188	228,491	1,431,679
2026 - 27	1,049,251	192,219	1,049,251	192,219	1,241,470
2027 - 28	1,026,216	155,951	1,026,216	155,951	1,182,167
2028 - 29	1,027,838	119,851	1,027,838	119,851	1,147,689
2029 - 30	1,000,000	85,625	1,000,000	85,625	1,085,625
2030 - 31	805,000	57,787	805,000	57,787	862,787
2031 - 32	795,000	35,900	795,000	35,900	830,900
2032 - 33	460,000	20,525	460,000	20,525	480,525
2033 - 34	365,000	11,125	365,000	11,125	376,125
2034 - 35	115,000	5,175	115,000	5,175	120,175
2035 - 36	115,000	1,725	115,000	1,725	116,725
TOTAL	9,168,618	1,180,622	9,168,618	1,180,622	10,349,240



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 @ 10/01/24	2024-25 PRINCIPAL DUE	2024-25 INTEREST DUE	2024-25 TOTAL DUE
2015 Refunding	\$2,332,087	1.94	2030	1,333,621	242,125	33,648	275,773
C.O. 2016	\$3,900,000	2.09	2036	1,695,000	270,000	39,450	309,450
2021 Refunding	\$4,145,000	1.30	2034	3,435,000	355,000	86,600	441,600
C.O. 2022 Proposed	\$3,385,000	2.85	2032	2,705,000	340,000	106,550	446,550
TOTAL ALL ISSUES				9,168,621	\$ 1,207,125	\$ 266,248	\$ 1,473,373

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

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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 2023-24 Accomplishments

- Recaptured Lost Golf Outing Revenue post-pandemic.
- Build back additional revenue streams in Food & Beverage (meetings, dinners, corporate team building events)
- Increased sales of large volume special merchandise orders to Golf & Non-Golf market segments and expand online sales of gift cards.
- Added one new amateur golf event, The South Texas Amateur Championship was conducted in August of 2023
- Grew weekday golf rounds through limited access for GolfNow and their customer database, and building upon the successes of the Players Pass Program.
- Completed Club House renovations by replacing cabinets and counter in Pro Shop and Kitchen
- Completed renovations to Practice Putting Green #10 and select bunker renovations.
- Captured multiple accolades for the property - NFG #2 ranked public facility for customer service satisfaction, property ranked #2 in KemperSports entire golf facility portfolio (~140 properties nationwide) in both Food and Beverage satisfaction and Guest Check-In satisfaction as measured through out TrueReview surveys.
- KemperSports Retail Facility of the Year Award was bestowed upon the property for the year 2023.

FY 2024-25 Goals

- Master Plan for future golf course refresh.
- Continue to promote and drive non-resident rounds through social media and other marketing channels; and continue to promote Players Club Pass
- Build back additional revenue stream(s) Non-Golf -(Weddings & Meetings, Dinners, Corporate Team Building Events).
- Continue selling large volume Special Merchandise Orders to Non-Golf market segments.
- Expand online sales through our online E-Commerce store.
- Expand Junior Clinics from summer to other holiday/school breaks throughout the year.
- Continue to work with the State of Texas to establish a Mixed Beverage permit to create a new revenue stream for Food & Beverage.
- Test new strains of Bermudagrass in some of our most problematic areas of the rough to measure viability as a potential wholesale charge, or to mitigate worst traffic and worn areas.
- Test new routing of front nine for golf course to allow for enhanced Clubhouse and Food & Beverage access to increase sales.

Performance Measures

Primary	2022-2023 Actual	2023-2024 Target	2023-2024 Estimate	2024-2025 Target
Total Rounds Played	38,341	41,532	42,496	43,362
Players Pass Rounds	15,218	15,618	15,920	16,115
Tournament Rounds	4,122	7,392	7,405	7,750
*Play Pass Memberships	300	350	350	350
Avg. Green & Cart Fees per round	\$29.31	\$39	\$41	\$42
Avg. Pro Shop Revenue per round	\$4.47	\$6.86	\$6.93	\$7.01
Avg. Food & Beverage Revenue per round	\$6.29	\$8.55	\$9.84	\$9.87
Avg. Driving Range Revenue per round*	\$0.92	\$0.88	\$0.75	\$0.74
*No longer Resident/Non-Resident fees				

WILDERNESS GOLF COURSE

BUDGET INFORMATION

REVENUES	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Course & Ground	\$ 1,452,407	1,377,500	\$ 1,519,319	\$ 1,604,247
Cart Revenue	220,208	233,516	228,270	233,794
Golf Shop	311,415	309,284	294,357	303,783
Range	30,912	34,717	31,723	32,275
Food & Beverage	392,181	369,362	418,323	428,008
Admin	15,487	18,865	28,603	27,894
Total Revenues	\$ 2,422,610	2,343,244	\$ 2,520,595	\$ 2,630,001
Cost of Sales				
COGS - Merchandise	\$ 207,705	\$ 202,697	\$ 196,510	\$ 200,572
COGS - Food & beverage	165,191	154,795	159,417	164,487
Total Cost of Sales	\$ 372,896	\$ 357,492	\$ 355,927	\$ 365,059
Gross Profit	\$ 2,049,714	\$ 1,985,752	\$ 2,164,668	\$ 2,264,942
EXPENSES				
EXPENSES	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Salaries & Wages (with benefits)	\$ 1,079,786	\$ 1,060,317	\$ 1,110,427	\$ 1,180,168
Course & Ground	563,029	589,824	606,336	614,792
Cart & Range	113,967	132,400	115,453	116,400
Golf Shop	38,727	39,100	35,057	38,300
Food & Beverage	32,012	40,400	35,784	36,200
Marketing	19,642	22,500	21,422	21,350
General & Administrative	\$ 183,381	\$ 149,200	\$ 186,048	\$ 185,900
Total Expenses	\$ 2,030,544	\$ 2,033,741	\$ 2,110,527	\$ 2,193,110
Net Operating Income	\$ 19,170	\$ (47,989)	\$ 54,141	\$ 71,832
Non-Operating Revenues (Expenses)				
Kemper Management Fee	\$ (106,800)	\$ (112,032)	\$ (112,032)	\$ (115,920)
Trsf from General Fund		-	0	
Trsf from Econ. Devl	\$ 226,000	\$ 500,000	\$ 50,000	\$ 500,000
NET INCOME	\$ 138,370	\$ 339,979	\$ (7,891)	\$ 455,912

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	BUDGET	ESTIMATE	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Fund Balance	\$ 7,500	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	375,000	0	0	0
	375,000	0	0	0
Total Resources	\$ 382,500	\$ 0	\$ 0	\$ 0
EXPENDITURES				
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Principal	\$ 375,000	\$ 0	\$ 0	\$ 0
Interest	7,500	0	0	0
Paying Agent Fees				
	382,500	0	0	0
Total Expenditures	382,500	0	0	0
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 2019 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 2020 thru 2025.

The following purchases are recommended for FY 24-25:

- Replace three Police Patrol Vehicles - \$225,000
- Replace Car & Body Cameras - \$400,000
- Add a Patrol Unit for Traffic Officer - \$75,000
- Add two Vehicles to the Criminal Inv. Fleet - \$96,000
- Second Tower Payment - \$1,200,000
- SCBA Bottles - \$15,000
- New Ice Machine for Fire - \$10,000
- Patch Truck for Streets - \$280,000
- Sweeper, Concrete Saw & Auger for Streets - \$367,000
- Replace Skidsteer with Tracts - \$70,000
- Replace Mower & Tractor for Parks, Golf - \$71,000
- Replace Gator & ProGator for Parks - \$58,000
- Replace three Units for Code Enforcement - \$90,000
- ADA Lift for Civic Center Stage - \$7,000
- Tire Mounting Machine - \$28,000
- Replace Four units for Wastewater - \$293,000
- Replace Crewcab Sanitation- \$42,000
- Replace two Flatbeds for Sanitation - \$462,000
- Computer Equipment (citywide) - \$309,800

Total **\$4,098,800**

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 24- 25 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 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Fund Balance	\$ 10,380,298	\$ 12,197,840	\$ 12,197,840	\$ 13,490,084
Revenues				
Transfer from General Fund	1,487,325	1,487,570	1,487,570	1,487,570
Transfer from Utility Fund	794,805	795,000	794,805	795,000
Interest Income	422,461	70,000	540,000	450,000
Insurance Proceeds			41,264	
Grant	779,369			
Sale of Fixed Assets				
	\$ 3,483,960	\$ 2,352,570	\$ 2,863,639	\$ 2,732,570
Total Resources	\$ 13,864,258	\$ 14,550,410	\$ 15,061,479	\$ 16,222,654

EXPENDITURES	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Computer Equipment & Software	\$ 367,815	\$ 430,195	\$ 430,195	\$ 309,800

ADMINISTRATION:

COURT:

Replace Courtroom Video system 39,315

POLICE:

Replace # 1189 with Tahoe	50,286			
Replace 34 Ballistic Vests	47,735			
Replace #1192 PPV with Tahoe	45,395			
Replace #1221 PPV with Tahoe	44,470			
Replace Consoles	333,925			
Replace #1076 PPV with Explorer	46,870			
Replace V 1222 with Tahoe		75,000	75,000	
Replace V# 1229 with Tahoe		75,000	75,000	
Replace V# 1239 with Tahoe		75,000	75,000	
Replace Radar 12 Kustan Signal Radars		40,000	40,000	
New CID van Crime scene unit Ford		60,000	60,000	
Replace In-Car and Body Worn Cameras/Tasers				400,000
Replace Patrol Unit #1238 with Dodge/Ford/Chevy PPV				75,000
Replace Patrol Unit #1258 with Dodge/Ford/Chevy PPV				75,000
Replace Patrol Unit #1272 with Dodge/Ford/Chevy PPV				75,000
New Patrol Unit for Traffic Officer not Motorcycle				75,000
Add 2 Vehicles to the Criminal Investigation Fleet				96,000

HUMANE:

1/2 Ton Pickup Truck w/Uplift 49,209

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-2023	2023-2024	2023-2024	2024-2025
<u>FIRE:</u>				
Replace #1056 with New Truck for Fire Chief	28,181			
New Gear Washer	10,768			
New Gear Dryer	9,732			
New SCBA Fill Station	63,790			
DSI M30 drone		17,000	17,000	
Topper & Slide V1145		10,000	10,000	
Second/Final Tower Payment				1,200,000
SCBA Bottles (12-15 Year Life)				15,000
New Ice Machine				10,000
<u>EMS:</u>				
Replace Medic Ambulance #1163	186,603			
Replace Chassis #1774 Ambulance	123,500			
Replace medic Ambulance #1211		200,000	200,000	
<u>PARKS:</u>				
New PTO-60 Sports Turf Renovator	18,500			
Replace #1160 Exmark Mower		13,000	13,000	
Replace #1204 Exmark Mower		13,000	13,000	
Replace #1205 Exmark Mower		13,000	13,000	
Replace V# 854 Backhoe		150,000	150,000	
Replace #1232 Exmark Lazer Z Mower				15,000
Replace #1149 John Deere Gator				13,000
Replace #1150 John Deere Prograto				45,000
ADA Lift For Stage - Civic Center				7,000
<u>STREETS:</u>				
New Patch Truck				280,000
Replace #1140 - Sweeper				350,000
Replace #29062 - Concrete Saw				10,000
Replace #879 - Auger				7,000
<u>DRAINAGE:</u>				
New X Turn Mower	10,800			
New X Turn Mower	10,800			
Replace finish Mower		12,000	12,000	
Replace V#831 Backhoe		175,000	175,000	
New 16" trailer		4,200	4,200	
Replace #811 John Deere Tractor		50,000	50,000	
Replace #777 SkidSteer with Tracts				70,000

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES

ACTUAL	BUDGET	ESTIMATED	ADOPTED
2022-2023	2023-2024	2023-2024	2024-2025

CODE ENFORCEMENT:

Replace V# 1042 with Ford Maverick or Similar				30,000
Replace V# 1065 with Ford Maverick or Similar				30,000
Replace V# 1056 with Ford Maverick or Similar				30,000

GARAGE:

Replace Big Tire Mounting Machine				28,000
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UTILITY ADMIN:

Replace #829 F-150Ext Cab	35,656			
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WASTE WATER:

New Pickup Truck-WasteWater	33,522			
Replace zero turn mower		12,000	12,000	
Replace zero turn mower		12,000	12,000	
Replace WWTP camera		15,000	15,000	
Replace V#1129 - Crew Truck				78,000
Replace V#1143 - Crew Truck				78,000
Replace V#1090 - C&D Work Truck				57,000
Replace V#1091 - C&D Work Truck				80,000

SANITATION:

New Articulating Loader	106,796			
Replace #1064 Flatbed trailer		120,000	120,000	
Replace V#1009 - Crewcab				42,000
Replace V#1064 - Flatbed				231,000
Replace V#1037 - Flatbed				231,000

GOLF COURSE

Replace Galvanized PTO Driven Bush Hog John Deere Tractor	2,750			56,000
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Transfer to other funds

Total Expenditures	\$ 1,666,418	\$ 1,571,395	\$ 1,571,395	\$ 4,098,800
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Ending Fund Balance	\$ 12,197,840	\$ 12,979,015	\$ 13,490,084	\$ 12,123,854
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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 2024-25

Kid Fishing Event	\$2,000
Timbercreek TPWD Nature Trail Grant 20%	40,000
Dunbar Park Playground	150,000
Community (matching) Park Improvement Funds	20,000
Contingency	<u>5,000</u>
	\$217,000

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

PARKS FUND BUDGET SUMMARY

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Fund Balance	\$ 100,278	\$ 346,365	\$ 353,864	\$ 297,219
Revenues				
Interest Income	\$ 9,499	\$ 2,000	\$ 10,000	\$ 2,000
Contributions and Donations	267,700	0	0	0
	\$ 277,199	\$ 2,000	\$ 10,000	\$ 2,000
Total Resources	\$ 377,477	\$ 348,365	\$ 363,864	\$ 299,219
<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Kid Fishing Event	1,905	2,000	1,645	2,000
Timbercreek TPWD Nature Trail Grant 20%		30,000		40,000
Dunbar Park Pavilion Renovations		20,000	60,000	
Dunbar Park Playground				150,000
Dunbar Disc Golf Course Renovations	16,708			
Community (matching) Park Improvement Funds	5,000	20,000	5,000	20,000
Contingency		5,000		5,000
	\$ 23,613	\$ 77,000	\$ 66,645	\$ 217,000
Total Expenditures	\$ 23,613	\$ 77,000	\$ 66,645	\$ 217,000
Ending Fund Balance	\$ 353,864	\$ 271,365	\$ 297,219	\$ 82,219

UNEMPLOYMENT INSURANCE FUND

<i>RESOURCES</i>	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Fund Balance	\$ 38,657	\$ 13,451	\$ 13,451	\$ 1,451
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 2,500	\$ 10,000
Transfer From General Fund	0	0	2,500	10,000
Interest	1,017	750	500	750
	<u>\$ 1,017</u>	<u>\$ 750</u>	<u>\$ 5,500</u>	<u>\$ 20,750</u>
Total Resources	\$ 39,674	\$ 14,201	\$ 18,951	\$ 22,201

<i>EXPENDITURES</i>	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	ADOPTED 2024-2025
Unemployment Claims	\$ 26,223	\$ 20,000	\$ 17,500	\$ 20,000
Total Expenditures	<u>\$ 26,223</u>	<u>\$ 20,000</u>	<u>\$ 17,500</u>	<u>\$ 20,000</u>
Ending Fund Balance	\$ 13,451	\$ (5,799)	\$ 1,451	\$ 2,201



SPECIAL EVENTS FUND

RESOURCES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-2023	2023-2024	2023-2024	2024-2025
Fund Balance	\$ 72,891	56,156	56,156	66,607
Revenues				
Transfer from General Fund	\$ 40,000	40,000	40,000	40,000
Transfer from Motel Occ.	66,067	60,000	60,000	60,000
Revenues from FOL	0	14,000	10,560	13,200
Miscellaneous (Special Events)	17,958	15,000	26,900	15,000
Interest	526	0	750	0
	<u>\$ 124,551</u>	<u>\$ 129,000</u>	<u>\$ 138,210</u>	<u>\$ 128,200</u>
Total Resources	\$ 197,442	\$ 185,156	\$ 194,366	\$ 194,807

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-2023	2023-2024	2023-2024	2024-2025
Festival of Lights	\$ 54,082	40,000	54,259	40,000
Festival of Lights - Grounds	1,289	1,700	0	1,700
Concerts in the Park	31,887	25,000	25,000	25,000
July 4th Celebration	30,000	30,000	30,000	30,000
Misc / Advertising	725	0	0	0
Tournaments	0	0	0	0
Misc./Pay Concerts	19,803	15,000	15,000	15,000
Lion's Club Flag Sponsorship	3,500	3,500	3,500	3,500
	<u>\$ 141,286</u>	<u>\$ 115,200</u>	<u>\$ 127,759</u>	<u>\$ 115,200</u>
Total Expenditures	\$ 141,286	\$ 115,200	\$ 127,759	\$ 115,200
Ending Fund Balance	\$ 56,156	\$ 69,956	\$ 66,607	\$ 79,607

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Fund Balance	\$ 955,693	\$ 987,908	\$ 987,908	\$ 1,025,408
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	32,215	20,000	37,500	37,500
	<u>\$ 32,215</u>	<u>\$ 20,000</u>	<u>\$ 37,500</u>	<u>\$ 37,500</u>
Total Resources	\$ 987,908	\$ 1,007,908	\$ 1,025,408	\$ 1,062,908
EXPENDITURES				
	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
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	\$ 987,908	\$ 1,007,908	\$ 1,025,408	\$ 1,062,908

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Fund Balance	\$ 422,914	\$ 437,170	\$ 437,170	\$ 450,670
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	0
Interest Income	14,256	7,500	13,500	13,500
	<u>\$ 14,256</u>	<u>\$ 7,500</u>	<u>\$ 13,500</u>	<u>\$ 13,500</u>
Total Resources	\$ 437,170	\$ 444,670	\$ 450,670	\$ 464,170
EXPENDITURES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	0
Total Expenditures	\$ 0	\$ 0	\$ 0	0
Ending Fund Balance	<u>\$ 437,170</u>	<u>\$ 444,670</u>	<u>\$ 450,670</u>	<u>\$ 464,170</u>

MOTEL OCCUPANCY TAX FUND

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

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 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Fund Balance	\$ 89,299	\$ 53,661	\$ 53,661	\$ 61,634
Revenues				
Hotel Occupancy Tax				
Best Western	\$ 83,122	\$ 95,296	\$ 90,724	\$ 90,724
Super 8	12,152	14,361	12,649	12,649
Staybridge Suites	151,844	180,676	164,592	164,592
Less Rebate	(98,699)	(117,439)	(106,985)	(106,985)
Clarion	46,228	36,743	49,818	49,818
Comfort Suites	62,693	75,675	69,069	69,069
Courtyard by Marriott	251,451	298,282	275,777	275,777
Less Rebate	(188,588)	(223,712)	(206,832)	(206,832)
Woodspring	49,134	63,670	52,369	52,369
Candlewood	65,721	97,472	69,911	69,911
Home2Suites	0	0	0	40,000
Total Occupancy Tax	\$ 435,058	\$ 521,024	\$ 471,092	\$ 511,092
 Interest Income	 2,506	 1,750	 3,000	 3,000
	\$ 437,564	\$ 522,774	\$ 474,092	\$ 514,092
 Total Resources	 \$ 526,863	 \$ 576,435	 \$ 527,753	 \$ 575,726
 EXPENDITURES				
	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2022-23	2023-24	2023-24	2024-25
Fine Arts Council	\$ 66,067	72,901	66,067	66,067
Brazosport Area C of C	136,852	151,040	136,852	136,852
Museum of Natural Science	99,100	109,352	99,100	99,100
L.J. Historical Museum	99,100	109,352	99,100	99,100
Level 2 Expenditures	0	0	0	0
Marketing Items / Brochure	6,016	5,000	5,000	5,000
Transfer to Special Events	66,067	60,000	60,000	60,000
Total Expenditures	\$ 473,202	\$ 507,645	466,119	\$ 466,119
Ending Fund Balance	\$ 53,661	\$ 68,790	61,634	\$ 109,607

Level 1 Max Increase to \$684,507 CPI Adjustment (April 2023 to April 2024)

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 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Fund Balance	\$ 442,593	352,531	352,531	372,781
Revenues				
PEG fees	\$ 57,644	65,000	65,000	65,000
Interest	12,246	250	250	250
	<u>\$ 69,890</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>
Total Resources	\$ 512,483	\$ 417,781	\$ 417,781	\$ 438,031
EXPENDITURES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Operating Expenses				
Operating Supplies/BISD	\$ 159,952			
Operating Supplies/City		50,000	45,000	75,000
	<u>\$ 159,952</u>	<u>\$ 50,000</u>	<u>\$ 45,000</u>	<u>\$ 75,000</u>
Total Expenditures	\$ 159,952	\$ 50,000	\$ 45,000	\$ 75,000
Ending Fund Balance	\$ 352,531	\$ 367,781	\$ 372,781	\$ 363,031

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 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Fund Balance	\$ 80,457	\$ 97,755	\$ 97,755	\$ 97,755
Revenues				
Seizures	\$ 69,248	\$ 20,000	20,000	20,000
Misc	0			
Interest	73	0	0	0
	<u>\$ 69,321</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Total Resources	\$ 149,778	\$ 117,755	\$ 117,755	\$ 117,755
EXPENDITURES	ACTUAL 2022-23	BUDGET 2023-24	ESTIMATED 2023-24	ADOPTED 2024-25
Reimbursement (30% to DA)	\$	\$	\$	\$
Undercover Operations				
Operating Supplies	52,023	20,000	20,000	20,000
Miscellaneous				
	<u>52,023</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Expenditures	\$ 52,023	\$ 20,000	\$ 20,000	\$ 20,000
Ending Fund Balance	\$ 97,755	\$ 97,755	\$ 97,755	\$ 97,755

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MULTI-YEAR
FUNDS

MULTI-YEAR FUNDS SUMMARY - GENERAL

This section includes all our active Bond Construction Funds. It presents the projects and money spent since the original sale of the bonds along with the plan for the expenditure of the remaining funds. Projects included in these funds typically take multiple years to complete. All Infrastructure Improvement bonds were worded to include Water, Sewer, Drainage and Sidewalk and Street reconstruction. Therefore, when the designated projects are complete, the remaining funds can be used on like projects. For future GO (tax supported) Bonds the Legislature passed a bill that will require voter approval of additional projects Construction funds include:

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.

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 consist of \$9 million to fund the next phase of the downtown revitalization. Phase 4 of the Downtown Revitalization project includes the reconstruction of 2,525 linear feet of streets, sidewalks, utility lines, and public parking along North Parking Place, That Way from Parking Way to Oyster Creek Drive, and Circle Way from Oak Drive to That Way. The project will also include adding public gathering spaces and pedestrian improvements to the area. Construction 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.

MULTI-YEAR FUNDS SUMMARY - GENERAL

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).

2023 G.O. Infrastructure Bond

This fund accounts for the second tranche of the bonds approved by the voters in May 2021. This fund accounts for \$16.5 Million issued in December 2023. Projects include \$1.5 million for Street Panel Replacements, \$2.9 million for the Street Rehabilitations of Willenberg, Basalm, & Sleepy Hollow Subdivision, and \$12.1million for Moss, Chestnut, Wisteria, and Palm Lane Rehabilitations.

MULTI-YEAR FUNDS SUMMARY - UTILITY

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 ear marked for a new water well and water tower near the airport to support the development of the Alden subdivision. With the development of the Alden subdivision substantially delayed, the rehab of Lift Station 1 and the replacement of the force main from Lift Station 1 to the wastewater treatment plant has become the priority. Engineering and planning for these projects 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.

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 2024

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	366,585	366,585
Fiscal 2023	36,789	65,000
Total Interest Earned	414,834	443,045
Total Resources	\$ 7,414,834	\$ 7,443,045

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	1,686,777	1,856,417
Total Expenditures	\$ 7,000,000	\$ 5,447,442	1,686,777	\$ 7,134,219

Projected Remaining Funds **\$ 308,826**

* 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 2024

Resources	Project To Date *		Total Projected	
Net Proceeds from Bonds to be Issued	\$	9,000,000	\$	9,000,000
Interest Earned				
Prior Years		525,982		525,982
Fiscal 2024		55,093		82,640
Total Interest Earned		581,075		608,622
Total Resources	\$	9,581,075	\$	9,608,622
Expenditures				
	Original Budget	Project To Date	Remaining to be spent	Total Projected
Downtown Revitalization	\$ 9,000,000	\$ 8,800,520	\$ 199,480	\$ 9,000,000
Total Expenditures	\$ 9,000,000	\$ 8,800,520	199,480	\$ 9,000,000
Projected Remaining Funds			\$	608,622

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 2024

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 7,600,000	\$ 7,600,000
Interest Earned		
Prior Years	383,581	383,581
Fiscal 2024	245,849	368,774
Total Interest Earned	629,430	752,355
Total Resources	\$ 8,229,430	\$ 8,352,355

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Animal Control Facility	\$ 3,700,000	\$ 303,168	\$ 3,397,569	\$ 3,700,737
Pin Oak, N. Shady Oaks, Forest Oaks Ln	2,600,000	391,561	2,208,439	2,600,000
Street Panel Replacements	1,000,000	789,202	210,798	1,000,000
Library Flooring	300,000	299,555	445	300,000
Total Expenditures	\$ 7,600,000	\$ 1,783,486	5,817,251	\$ 7,600,737

Projected Remaining Funds

189
\$ 751,618

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 2024

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 3,500,000	\$ 3,500,000
Interest Earned		
Prior Years	144,930	144,930
Fiscal 2023	65,237	97,856
Total Interest Earned	210,167	242,786
Total Resources	\$ 3,710,167	\$ 3,742,786

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Pee Wee Baseball RR/Concession/Storage	596,000	529,648	66,352	596,000
Junior Service League Restrooms	150,000		150,000	150,000
Dunbar Pk Pavillion Restroom Replace	970,000	563,981	406,019	970,000
Garland Park small restroom	150,000		150,000	150,000
Jasmine Park Playground & Path	250,000	292,325	(42,325)	292,325
Timbercreek Playground Path & Trail	336,000	350,964	(14,964)	350,964
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	\$ 2,045,087	1,454,913	\$ 3,557,303

Projected Remaining Funds	\$ 185,483
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2023 INFRASTRUCTURE FUND

In May of 2021 voters approved the issuance of \$26.5 million in General Obligation Bonds. The second phase of those bonds were issued in December 2023.

Willenberg, Basalm, Sleepy Hollow Sub.

This bond issue will include \$2.9 million for the complete reconstruction of these streets along with the replacement of Water and Sewer lines.

Street Panel Replacements

This will be the second phase of panel replacements approved by the voters. This will be \$1.5 million.

Moss, Chestnut, Wisteria, Palm Ln.

This bond issue will include \$12.1 million for the complete reconstruction of these streets along with the replacement of Water and Sewer lines.

2023 Go Infrastructure Bond Construction Fund #143 As of June 2024

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance		\$ 16,500,000	\$ 16,500,000
Interest Earned			
Fiscal 2023		33,826	33,826
Fiscal 2024		368,645	552,968
Total Interest Earned		402,471	586,794
Total Resources		\$ 16,902,471	\$ 17,086,794
Expenditures	Original Budget	Project To Date *	Total Projected
Street panels	\$ 1,500,000	\$ 650	\$ 1,500,000
Street rehab prop F	2,900,000	11,115	2,900,000
Street rehab prop E	12,100,000	22,139	12,100,000
Total Expenditures	\$ 16,500,000	\$ 33,904	\$ 16,500,000
Projected Remaining Funds			\$ 586,794

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 2024

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned Previous years	302,483	302,483
Fiscal 2024	33,520	50,280
Total Interest Earned	<u>336,003</u>	<u>352,763</u>
Total Resources	\$ 5,336,003	\$ 5,352,763

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
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		685,116		685,116
Water/Waste Water Other Rehab		316,953		316,953
Water Mixers for Ground Storage Tanks		208,177		208,177
Total Expenditures	\$ 5,000,000	\$ 5,069,739	0	\$ 5,069,739

Projected Remaining Funds

\$ 283,024

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 2024

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned		
Prior Years	315,032	315,032
Fiscal 2024	189,598	249,598
		<u>284,397</u>
Total Interest Earned	<u>504,630</u>	<u>564,630</u>
Total Resources	\$ 5,504,630	\$ 5,564,630

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Lift Station 1 Rehab & Force Main	\$ 5,000,000	\$ 559,525	\$	\$ 559,525
Total Expenditures	\$ 5,000,000	\$ 559,525	0	\$ 559,525
Projected Remaining Funds				\$ <u>5,005,105</u>



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
Ralph L. Buell, III
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%

2023

Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.3272
Brazosport ISD	0.9533
Brazosport College	0.2648
Brazoria County (including Road & Bridge)	0.3139
Brazos River Harbor Navigation District	0.0160
Velasco Drainage District	<u>0.0673</u>
Aggregate Tax Rate	1.9425

HISTORICAL POPULATION

Population Demographics

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
Total Population	25,542		28,177		28,284		29,331		10.3%	3.7%
Population Density (Pop/Sq Mi)	1,207.78		1,691.07		1,337.41		1,386.93		40.0%	3.7%
Total Households	9,843		10,809		11,168		11,658		9.8%	4.4%

Population by Gender:

Male	12,501	48.9%	13,951	50.5%	13,939	49.3%	14,469	49.3%	11.6%	3.8%
Female	13,042	51.1%	14,226	49.5%	14,345	50.7%	14,862	50.7%	9.1%	3.6%

Population by Race

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
White	21,626	84.7%	18,733	66.5%	18,766	66.4%	18,794	64.1%	(13.4)%	0.1%
Black	1,285	5.0%	1,633	5.8%	1,606	5.7%	1,667	5.7%	27.1%	3.8%
American Indian or Alaska Native	130	0.5%	223	0.8%	224	0.8%	232	0.8%	71.9%	3.4%
Asian/Native Hawaiian/Other Pacific Islander	776	3.0%	868	3.1%	924	3.3%	1,070	3.6%	11.8%	15.7%
Some Other Race	1,133	4.4%	2,760	9.8%	2,734	9.7%	3,013	10.3%	143.6%	10.2%
Two or More Races	594	2.3%	3,961	14.1%	4,030	14.3%	4,556	15.5%	567.3%	13.1%

Population by Ethnicity

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
Hispanic	5,211	20.4%	8,168	29.0%	8,247	29.2%	9,161	31.2%	56.8%	11.1%
Not Hispanic or Latino	20,331	79.6%	19,473	69.1%	20,036	70.8%	20,170	68.8%	(4.2)%	0.7%

Population by Age

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
0 to 4	1,666	6.5%	1,717	6.1%	1,528	5.4%	1,603	5.5%	3.1%	4.9%
5 to 14	3,818	14.9%	3,795	13.5%	3,800	13.4%	3,867	13.2%	(0.6)%	1.8%
15 to 19	1,962	7.7%	1,985	7.0%	1,988	7.0%	2,013	6.9%	1.2%	1.3%
20 to 24	1,436	5.6%	1,884	6.7%	1,821	6.4%	1,892	6.4%	31.2%	3.9%
25 to 34	3,159	12.4%	3,969	14.1%	3,841	13.6%	3,968	13.5%	25.6%	3.3%
35 to 44	3,286	12.9%	3,579	12.7%	3,575	12.6%	3,764	12.8%	8.9%	5.3%

HISTORICAL POPULATION CONT.

Population by Age (cont.)

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
45 to 54	4,108	16.1%	3,218	11.4%	3,567	12.6%	3,678	12.5%	(21.7)%	3.1%
55 to 64	2,997	8.1%	3,689	13.1%	3,603	12.7%	3,659	12.5%	23.1%	1.6%
65 to 74	1,613	6.3%	2,531	9.0%	2,642	9.3%	2,804	9.6%	56.9%	6.2%
75 to 84	1,079	4.2%	1,274	4.5%	1,326	4.7%	1,450	4.9%	18.0%	9.3%
85+	418	1.6%	536	1.9%	594	2.1%	632	2.2%	28.1%	6.5%

Median Age:

Total Population	37.4	36.8	38.2	38.4
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Households by Income

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
\$0 - \$15,000	545	5.5%	414	3.8%	459	4.1%	372	3.2%	(24.1)%	(19.0)%
\$15,000 - \$24,999	746	7.6%	470	4.3%	510	4.6%	434	3.7%	(37.0)%	(14.9)%
\$25,000 - \$34,999	701	7.1%	666	6.2%	629	5.6%	562	4.8%	(5.0)%	(10.6)%
\$35,000 - \$49,999	1,095	11.1%	1,297	12.0%	1,037	9.3%	926	7.9%	18.4%	(10.7)%
\$50,000 - \$74,999	1,560	15.9%	1,895	17.5%	1,839	16.5%	1,503	12.9%	21.5%	(18.3)%
\$75,000 - \$99,999	1,766	17.9%	1,626	15.1%	1,635	14.6%	1,360	11.7%	(7.9)%	(16.8)%
\$100,000 - \$149,999	2,283	23.2%	2,376	22.0%	2,612	23.4%	3,234	27.7%	4.1%	23.8%
\$150,000 +	1,147	11.6%	2,064	19.1%	2,447	21.9%	3,268	28.0%	80.0%	33.5%
Average Hhld Income	\$91,544		\$110,594		\$119,844		\$139,579		20.8%	16.5%
Median Hhld Income	\$79,050		\$89,440		\$91,800		\$109,405		13.1%	19.2%
Per Capita Income	\$35,304		\$42,263		\$47,370		\$55,523		19.7%	17.2%

Employment

	2010		2020		2023		2028		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2010 to 2020	2020 to 2028
Total Population 16+	19,663		22,237		22,552		23,465		13.1%	4.0%
Total Labor Force	13,339	67.8%	14,855	66.8%	16,920	75.0%	16,844	71.8%	11.4%	(0.5)%
Civilian, Employed	12,584	94.3%	13,959	62.8%	16,348	96.6%	16,334	97.0%	10.9%	(0.1)%
Civilian, Unemployed	725	5.4%	896	4.0%	537	3.2%	475	2.8%	23.6%	(11.6)%
In Armed Forces	30	0.2%	0	0.0%	35	0.2%	35	0.2%	(100.0)%	0.0%
Not In Labor Force	6,324	32.2%	7,382	33.2%	5,632	25.0%	6,621	28.2%	16.7%	17.6%
% Blue Collar	2,633	32.1%	5,150	36.9%	5,813	35.6%	5,869	35.9%	95.6%	1.0%
% White Collar	8,541	67.9%	8,809	63.1%	10,535	64.4%	10,465	64.0%	3.1%	(0.7)%

Housing Units

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
					200					

HISTORICAL POPULATION CONT.

Housing Units (cont.)

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
Total Occupied Housing Units	n/a	n/a	10,809	88.4%	11,168	88.4%	11,658	87.8%	n/a	4.4%
Owner Occupied: Owned with a mortgage or loan	n/a	n/a	4,358	40.3%	4,302	38.5%	4,443	38.1%	n/a	3.3%
Owner Occupied: Owned free and clear	n/a	n/a	2,626	24.3%	3,077	27.6%	3,251	27.9%	n/a	5.7%
Renter Occupied	n/a	n/a	3,824	35.4%	3,789	33.9%	3,963	34.0%	n/a	4.6%
Vacant	808	7.6%	1,424	11.6%	1,471	11.6%	1,621	12.2%	76.4%	10.1%
Median Housing Value					\$210,704		\$246,938			

Vehicles Available

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
0 Vehicles Available	455	4.6%	361	3.3%	360	3.2%	367	3.2%	(20.7)%	1.9%
1 Vehicle Available	2,331	23.7%	3,227	29.9%	3,279	29.4%	3,459	29.7%	38.5%	5.5%
2+ Vehicles Available	7,056	71.7%	7,220	66.8%	7,529	67.4%	7,832	67.2%	2.3%	4.0%
Average Vehicles Per Household	2.08		2.05		2.03		2.02		(1.4)%	(0.1)%

Marital Status

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
Married, Spouse Present	11,307	56.4%	11,063	48.8%	12,386	54.0%	12,824	53.7%	(2.2)%	3.5%
Married, Spouse Absent	1,146	5.7%	866	3.8%	947	4.1%	970	4.1%	(24.4)%	2.4%
Divorced	1,829	9.1%	2,274	10.0%	2,138	9.3%	2,224	9.3%	24.3%	4.0%
Widowed	1,026	5.1%	1,388	6.1%	1,388	6.0%	1,452	6.1%	35.3%	4.7%
Never Married	4,750	23.7%	7,073	31.2%	6,096	26.6%	6,391	26.8%	48.9%	4.8%
Age 15+ Population	20,058		22,665		22,956		23,861		13.0%	3.9%

Educational Attainment

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
Grade K - 8	163	1.0%	117	0.6%	201	1.1%	209	1.0%	(28.4)%	3.7%
Grade 9 - 11	512	3.1%	863	4.6%	838	4.4%	883	4.4%	68.6%	5.4%
High School	3,345	20.1%	4,883	26.0%	4,492	23.5%	4,712	23.6%	46.0%	4.9%

HISTORICAL POPULATION CONT.

Educational Attainment (cont.)

	2010		2020		2023		2028		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2020 to 2028
Some College, No Degree	5,409	32.5%	4,728	25.2%	5,146	26.9%	5,297	26.5%	(12.6)%	2.9%
Associates Degree	1,376	8.3%	1,860	9.9%	1,925	10.1%	2,027	10.2%	35.1%	5.3%
Bachelor's Degree	3,512	21.1%	4,520	24.1%	4,450	23.2%	4,675	23.4%	28.7%	5.1%
Graduate Degree	2,262	13.6%	1,678	8.9%	1,963	10.3%	2,011	10.1%	(25.8)%	2.5%
No Schooling Completed	80	0.5%	147	0.8%	132	0.7%	142	0.7%	83.4%	7.2%
Age 25+ Population	16,660		18,796		19,147		19,956		12.8%	4.2%

Seasonal Population by Quarter

	2020
	Estimates
Q4 2020	77
Q1 2021	74
Q2 2021	80
Q3 2021	51
Q4 2021	79
Q1 2022	104

BRAZORIA COUNTY TOP EMPLOYERS

Employer	Location	Type	# of Employees
Alvin I.S.D.	Alvin/Pearland/ Manvel	Education	4,074
The Dow Chemical Company	Freeport	Chemical	3,666
Texas Dept. of Criminal Justice	County-wide	Criminal Justice	2,579
Zachry Group	County-wide	Contractor	2,541
Pearland I.S.D.	Pearland	Education	2,471
Brazosport I.S.D.	Clute/Freeport	Education	2,000
Kelsey-Seybold	Pearland	Medical	1,684
Brazoria County	County-wide	Government	1,475
Turner Industries	Freeport	Contractor	1,272
RiceTec	Alvin	Agriculture	1166
Angleton I.S.D.	Angleton	Education	1,080
Phillips 66	Sweeny	Refining	1,044
BrandSafway, LLC	Angleton	Scaffolding Systems	1,000
Olin Corporation	Freeport	Chemical	974
BASF Corporation	Freeport	Chemical	908
City of Pearland	Pearland	Government	850
Wood Group	Clute	Contractor	700
Chevron Phillips Chemical	Sweeny	Chemical	698
UTMB Health – Angleton Danbury	Angleton	Medical	687
INEOS	Alvin	Chemical	643
ICS, Inc.	Clute	Contractor	593
Memorial Hermann	Pearland	Medical	479
Columbia-Brazoria I.S.D.	Brazoria	Education	473
Ascend Performance Materials	Alvin	Chemical	462
Schlumberger Technology Corp.	Rosharon	Oil Well Services	450
Saber Power Services	Iowa Colony	High-Voltage Electrical Services	450
HCA	Pearland	Medical	450
Community Health Network	County-wide	Medical	450
St. Luke’s Health Brazosport	Lake Jackson	Medical	375

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

BRAZORIA COUNTY TOP EMPLOYERS

Employer	Location	Type	# of Employees
Marquis Construction Services	Clute	Contractor	353
Brazosport College	Lake Jackson	Education	324
Sweeny I.S.D.	Sweeny	Education	318
Alvin Community College	Alvin	Education	315
Freeport LNG	Quintana	LNG Terminal	305
Mammoet	Rosharon	Heavy Lifting & Transport Solutions	300
City of Alvin	Alvin	Government	277
Third Coast Terminals	Pearland	Blending & Packaging	267
E-Z Line Pipe Support Company	Manvel	Manufacturer	250
Encompass Health Rehabilitation	Pearland	Medical	248
Vernor Material & Equipment	Freeport	Aggregate Materials	240
Kemlon Products & Development	Pearland	Wiring Device Manufacturer	240
City of Lake Jackson	Lake Jackson	Government	234
Sweeny Community Hospital	Sweeny	Medical	226
Team Industrial Services	Alvin	Mechanical Services	220
Performance Contractors	Iowa Colony	Contractor	202
City of Angleton	Angleton	Government	182
Shintech, Inc.	Freeport	PVC Manufacturer	180
Riviana Foods	Freeport	Rice Mills	161
Samson Fabrication & Construction	Clute	Fabrication, Construction, Turnarounds	160
Allied Fire Protection	Pearland	Design/Installation	160
ProFax	Pearland	Manufacturer	151
Buc-ee's	Pearland	Corporate Headquarters	145
SolvChem Inc.	Pearland	Chemical Blending	134
City of Freeport	Freeport	Government	120
Aggreko	Pearland	Service/Maintenance/Headquarters	120
SI Group	Freeport	Chemical	103
Huntsman	Freeport	Chemical	100
Forum Energy Technologies	Pearland	Manufacturer	100

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

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PAY PLAN

City_{of}

LAKE JACKSON

Promoting a culture of innovation and service

COMPENSATION PLAN 2024-25



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% - 3% has been proposed for the FY 2024-25 budget.

Non-Exempt						FY 2024-25		
Grade		Position	Min	Mid	Max	Min	Mid	Max
100-N-40		Laborer I / Groundskeeper	14.77	17.72	20.68	30,717	36,861	43,004
110-N-40		Laborer II / Groundskeeper II Custodian Meter Technician Recreation Leader Recreation Aide Building Attendant	16.22	19.47	22.71	33,746	40,495	47,244
120-N-40		Accounting Clerk Assistant Aquatics Coordinator Assistant Member Services Coord. Lead Meter Tech Animal Control Officer Records Clerk Payment Clerk	17.30	20.75	24.21	35,974	43,169	50,364
130-N-40		Secretary Service Writer Mechanic I Deputy Court Clerk Welder Utility Billing Specialist	18.49	22.19	25.89	38,462	46,154	53,846
140-N-40		Communications Specialist LEO / Refuse Driver	19.95	23.94	27.93	41,190	49,788	58,086
150-N-40		Mechanic II Paint & Body Tech Communications Leader Lab Tech Operator Crew Leader Lead Animal Control Officer Senior Deputy Court Clerk	21.32	25.58	29.85	44,346	53,215	62,084
160-N-40		Traffic Technician Lead Mechanic Personnel Generalist Buyer Health, Bldg., and Apt. Inspector Code Enforcement Officer Engineering Assistant Lead Operator	23.86	28.63	33.40	49,624	59,549	69,473
170-N-40		Plans Examiner / Bldg. Inspector	25.00	30.00	35.00	52,003	62,404	72,805

Exempt

FY 2024-25

Grade		Position	Min	Mid	Max	Min	Mid	Max
600-E-50		Kennel Supervisor	24.23	30.29	36.35	50,403	63,003	75,604
620-E-50		Accountant Recreation Coordinator	25.51	31.89	38.27	53,063	66,329	79,595
640-E-50		Customer Service Supervisor Foreman Systems Analyst Accountant II Assistant City Secretary	27.94	34.93	41.92	58,125	72,656	87,188
660-E-50		Parks Superintendent Civic Center Manager Public Information Officer Accountant III Assistant Fire Marshal Fleet Supervisor HR Specialist	29.81	37.26	44.71	61,997	77,497	92,996
680-E-50		Assistant to the City Manager Lead Systems Analyst Municipal Court Clerk	34.13	42.67	51.20	70,996	88,745	106,494
700-E-50		OPEN	34.50	43.12	51.75	71,753	89,692	107,630
720-E-60		Building Official Assistant Parks & Recreation Director Public Works Superintendent Utilities Superintendent Controller Project Manager	37.11	48.24	59.37	77,183	100,338	123,493
740-E-60		Police Lieutenant Assistant City Engineer MIS Manager Animal Control Manager Assistant Public Works Director	41.54	54.00	66.46	86,398	112,318	138,237
760-E-60		Assistant Police Chief Fire Marshal City Secretary	49.67	64.57	79.47	103,314	134,309	165,303
780-E-60		Parks & Recreation Director	52.87	68.74	84.60	109,977	142,970	175,963
800-E-60		Finance Director City Engineer Public Works Director Human Resources & Risk Management Director	56.07	72.89	89.71	116,618	151,604	186,589
820-E-60		Police Chief	63.45	82.49	101.52	131,977	171,570	211,163
840-E-60		Assistant City Manager	69.78	90.72	111.65	145,151	188,696	232,241

Sworn Personnel

FY 2024-25

Grade		Position	Min	Mid	Max	Min	Mid	Max
515-SP-30 2080		Traffic Officer	29.52	33.95	38.38	61,407	70,615	79,822
525-SP-30 2080		Detective	33.19	38.17	43.15	69,046	79,398	89,751
535-SP-30 2080		Detective Sergeant Training Sergeant	37.52	43.15	48.78	78,049	89,751	101,454
505-SP-30 2080		Police Cadet – 80% of Officer II	23.62			49,126		
500-SP-30 2119		Patrol Officer I – 95% of Officer II	28.05			59,431		
510-SP-30 2119		Patrol Officer II	29.52	33.95	38.38	62,559	71,939	81,319
520-SP-30 2119		Corporal	33.19	38.17	43.15	70,340	80,887	91,434
530-SP-30 2119		Patrol Sergeant	37.52	43.15	48.78	79,512	91,434	103,356

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

Part Time & Seasonal

FY 2024-25

Grade		Position	Min	Mid	Max	Min	Mid	Max
400		Recreation Attendant Payment Clerk	12.28		13.52			
910		Lifeguard	12.65		12.65			
920		WSI Swim Instructor Laborer Clerk Custodian	13.82		16.03			
940		Recreation Instructor Archiving Technician Chaperone	9.93		24.58			
950		Crossing Guard	18.39		18.39			
960		Head Lifeguard	13.82		13.82			

Council Appointed

FY 2024-25

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 2024-25

	Monthly	Annual	Date of Last Adjustment
* Master Peace Officer * A Water License * A Waste Water License Certified Floodplain Manager	215	2,580	October 2023
* Advanced Peace Officer * Master Telecommunicator * Senior Professional (SPHR), IPMA-SCP, or equivalent * B Water License * B Waste Water License Commercial Driver's License (CDL)	155	1,860	October 2023
* Advanced Telecommunicator * Certified Municipal Court Clerk - Level III * Certified Parks & Recreation Executive Texas Registered Municipal Clerk * Professional (PHR), IPMA-CP, or equivalent	125	1,500	October 2023
* Intermediate Peace Officer Fire Inspector Certification * C Water License * C Waste Water License	90	1080	October 2023
* 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	70	840	October 2023
* Intermediate Telecommunicator * Certified Municipal Court Clerk - Level II	60	720	October 2023
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	40	480	October 2023

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

Authorized Positions

FY 2024-25

	FY 2023-24		
	Full Time	Full Time	Part Time
Administration	11.50	11.50	0.00
Finance	12.00	12.00	0.00
Municipal Court	4.00	4.00	2.00
Legal	1.00	1.00	0.00
Police	65.00	65.00	3.41
Fire	2.00	2.00	0.00
Animal Control	6.50	6.50	0.00
Engineering	4.00	4.00	0.00
Streets	6.83	6.83	0.00
Drainage	14.83	14.83	0.00
Code Enforcement	7.50	7.50	0.00
Parks	13.50	13.50	0.00
Recreation	16.50	16.50	16.32
Garage	9.50	9.50	0.00
Library	0.50	0.50	0.00
Civic Center	5.00	5.00	0.00
Seniors	0.00	0.00	0.18
TOTAL GENERAL FUND	180.16	180.16	21.91
Utility Administration	8.00	8.00	0.00
Water	10.50	10.50	0.00
Waste Water	21.00	21.00	0.00
Sanitation	27.34	27.34	0.00
TOTAL UTILITY FUND	66.84	66.84	0.00
TOTAL ALL FUNDS COMBINED	247.00	247.00	21.91

Evaluation Schedule

FY 2024-25

	Service Maintenance Office-Clerical	Technical Sworn Personnel	Professional Management	Directors
Employee Input Forms Turned-In	Fri Aug 23, 2024	Mon Sep 23, 2024	Mon Oct 14, 2024	Mon Dec 9, 2024
Evaluation to Director	Mon Sep 23, 2024	Mon Oct 14, 2024	Mon Nov 18, 2024	
Evaluations to Personnel	Mon Sep 30, 2024	Mon Oct 21, 2024	Mon Nov 25, 2024	
Evaluation Returned to Supervisor	Mon Oct 7, 2024	Mon Nov 4, 2024	Mon Dec 2, 2024	
Evaluation Interviews Completed & Returned to Personnel	Tue Oct 22, 2024	Tue Nov 19, 2024	Tue Dec 17, 2024	Tue Jan 28, 2025
Adjustment Appears on Paycheck	Fri Nov 8, 2024	Fri Nov 22, 2024	Fri Dec 20, 2024	Fri Feb 14, 2025



**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>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-0900-413.01-22	GASB 87 Lease Principal	0	0	0	0
111-0900-413.02-22	GASB 87 Lease Interest	0	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	5,390	7,000
111-0900-413.33-20	Gulf Coast Transit	0	70,000	69,000	70,000
111-0900-413.33-51	Aviation Task Force	0	0	0	0
111-0900-413.51-00	No New Rev Budget Items	0	0	0	542,760
111-0900-413.57-00	Workforce Training	61,418	12,000	70,000	0
111-0900-413.59-60	Grant Expenses	0	0	30,000	0
111-0900-413.59-94	Connect CTY	14,815	15,000	15,000	15,000
111-0900-413.59-99	Emergency Operations	3,647	0	0	0
General Supplies					
111-0900-413.61-23	Christmas Lights & Decorations	52,672	24,000	15,000	24,000
111-0900-413.61-38	Awards	4,121	7,000	7,000	7,000
	Subtotal	56,793	31,000	22,000	31,000
111-0900-413.62-20	Electricity	0	0	0	0
111-0900-413.62-21	Gas & Electricity (Christmas Lights)	1,554	2,500	2,000	2,000
Food Supplies					
111-0900-413.63-10	Miscellaneous	13,696	10,000	10,000	10,000
111-0900-413.63-30	Employee Picnic	0	10,000	10,000	10,000
	Subtotal	13,696	20,000	20,000	20,000
111-0900-413.86-40	Equipment	0	0	0	0
	Operating Expenses Subtotal	170,923	169,500	245,390	699,760
111-0900-491.13-00	Equipment Replacement	0	0	0	0
111-0900-491.16-00	Unemployment Insurance	0	0	0	10,000
111-0900-491.19-00	Transfer to Special Events Fund	40,000	40,000	40,000	40,000
111-0900-491.31-00	Transfer to General CIP	1,300,000	0	1,200,000	0
	Total Non-Departmental	\$1,510,923	\$209,500	\$1,485,390	\$749,760

GENERAL ADMINISTRATION - 1000

<i>Expenditures - Detail</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1000-413.11-11	Service/Maintenance	\$21,996	\$23,000	\$22,714	\$24,100
111-1000-413.11-12	Office/Clerical	93,164	99,300	99,653	104,200
111-1000-413.11-13	Technical	156,108	55,200	57,253	58,800
111-1000-413.11-15	Professional	227,935	299,700	301,538	320,100
111-1000-413.11-16	Management/Supervision	637,977	722,700	734,197	775,200
111-1000-413.11-18	Council	6,450	7,500	0	7,500
111-1000-413.13-00	Overtime	1,923	1,500	1,231	1,500
	Subtotal	1,145,553	1,208,900	1,216,586	1,291,400
Employee Benefits					
111-1000-413.21-01	Health	94,057	103,300	98,272	101,500
111-1000-413.21-02	Life	868	700	813	700
111-1000-413.21-03	Dental	5,544	5,700	5,612	5,600
111-1000-413.21-04	Long Term Disability	4,486	4,900	4,846	5,300
111-1000-413.21-05	CareHere Clinic	5,010	0	4,697	0
111-1000-413.22-00	Social Security	78,446	77,800	73,998	81,200
111-1000-413.23-00	Retirement	131,327	150,000	153,742	170,100
111-1000-413.24-00	Tuition Reimbursement	4,571	10,000	5,000	0
111-1000-413.26-00	Workers Compensation	3,003	2,200	1,503	1,600
	Subtotal	327,312	354,600	348,483	366,000
Operating Expenses					
Professional Service Fees					
111-1000-413.33-03	Employee Screening	20,249	22,000	22,000	22,000
111-1000-413.33-22	Printing	7,011	15,000	10,000	15,000
111-1000-413.33-30	Outside Attorney	0	0	0	0
111-1000-413.33-50	Codification	4,349	6,000	6,000	6,000
111-1000-413.33-53	TML Benefits Administration Fee	4,516	5,000	5,000	5,000
111-1000-413.33-57	Consultant-Industrial District Values	13,667	13,700	13,700	13,700
111-1000-413.33-60	Consultant-Goal Setting	2,769	4,000	3,800	4,000
	Subtotal	52,561	65,700	60,500	65,700
111-1000-413.41-01	Water & Sewer	4,997	4,500	4,500	4,500
Maintenance & Repair					
111-1000-413.43-10	Buildings - City Hall	23,066	17,000	17,000	17,000
111-1000-413.43-19	Heating & Air Conditioning	8,881	3,000	3,000	3,000
111-1000-413.43-40	Fleet Vehicles	1,070	1,000	500	1,000
111-1000-413.43-90	Maintenance Contract	72,282	80,000	72,000	83,400
	Subtotal	\$105,299	\$101,000	\$92,500	\$104,400

LINE ITEMS

GENERAL ADMINISTRATION - 1000

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-1000-413.44-02	Rental - Vehicle & Equipment	\$7,982	\$10,000	\$10,000	\$10,000
Insurance					
111-1000-413.52-01	Property	22,548	18,100	23,752	24,000
111-1000-413.52-02	Liability	5,938	6,200	6,057	6,200
	Subtotal	28,486	24,300	29,809	30,200
111-1000-413.53-00	Communication	8,674	10,000	10,000	10,000
111-1000-413.54-00	Advertising	4,530	8,000	9,000	9,000
111-1000-413.54-01	Legal Notices	4,523	6,000	5,000	6,000
111-1000-413.57-00	Training	9,437	10,000	10,000	10,000
111-1000-413.58-00	Travel	12,965	10,000	12,000	12,000
Other Purchased Services					
111-1000-413.59-10	Dues & Memberships	10,902	12,000	12,000	12,000
111-1000-413.59-30	Recording	4,000	4,000	4,000	4,000
111-1000-413.59-40	Hot Collection Services	7,776	7,000	7,500	7,500
	Subtotal	14,902	16,000	16,000	16,000
General Supplies					
111-1000-413.61-10	Office	12,919	15,000	15,000	15,000
111-1000-413.61-30	Gasoline & Diesel	194	100	75	100
111-1000-413.61-31	Fuel- CNG	71	100	50	100
111-1000-413.61-40	Operating	24,725	22,000	20,000	22,000
111-1000-413.61-60	Cleaning	3,433	3,500	3,500	3,500
	Subtotal	41,342	40,700	38,625	40,700
111-1000-413.62-20	Electricity	20,854	20,800	21,000	21,700
111-1000-413.63-10	Miscellaneous	0	0	0	0
111-1000-413.64-00	Books & Periodicals	252	0	0	0
111-1000-413.86-30	Furniture and Fixtures	0	0	0	0
	Subtotal	21,106	20,800	21,000	21,700
	Operating Expenses Subtotal	324,580	334,000	326,434	347,700
111-1000-491.13-00	Equipment Replacement	19,100	19,100	19,100	19,100
	Total General Administration	\$1,816,545	\$1,916,600	\$1,910,603	\$2,024,200

ELECTIONS - 1200

Expenditures - Details		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-1200-414.31-20	Election Translator	\$0	\$500	\$0	\$500
111-1200-414.34-56	Brazoria County Contract	\$9,353	\$15,000	\$15,000	\$15,000
	Subtotal	9,353	15,500	15,000	15,500
	Total Elections	\$9,353	\$15,500	\$15,000	\$15,500

LEGAL - 1700

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1700-416.11-16	Management/Supervision	184,559	196,300	190,487	201,000
111-1700-416.14-03	Professional	\$40,000	\$44,000	\$44,000	\$46,000
	Subtotal	224,559	240,300	234,487	247,000
Employee Benefits					
111-1700-416.21-01	Health	7,673	9,000	8,545	8,800
111-1700-416.21-02	Life	71	100	71	100
111-1700-416.21-03	Dental	452	500	488	500
111-1700-416.21-04	Long Term Disability	730	800	752	800
111-1700-416.21-05	CareHere Clinic	409	0	408	0
111-1700-416.22-00	Social Security	12,412	10,700	12,000	10,800
111-1700-416.23-00	Retirement	21,285	24,500	24,097	26,600
111-1700-416.26-00	Workers Compensation	185	300	191	200
	Subtotal	43,217	45,900	46,552	47,800
Operating Expenses					
111-1700-416.33-30	Outside Attorney	4,727	0	200,000	0
111-1700-416.52-02	Liability Insurance	837	900	812	900
111-1700-416.53-00	Communications	1,170	1,550	1,700	1,700
111-1700-416.57-00	Training	1,084	1,150	1,150	1,150
111-1700-416.58-00	Travel	4,525	3,100	3,100	3,100
Other Purchased Services					
111-1700-416.59-10	Dues & Memberships	2,364	2,350	2,350	2,350
111-1700-416.59-20	Internet Subscriptions	1,671	1,675	1,675	1,675
	Subtotal	4,035	4,025	4,025	4,025
General Supplies					
111-1700-416.61-10	Office	61	500	500	500
111-1700-416.61-40	Operating	171	800	800	800
	Subtotal	232	1,300	1,300	1,300
111-1700-416.64-00	Books & Periodicals	5,986	6,000	6,000	6,000
	Operating Expenses Subtotal	22,596	18,025	218,087	18,175
Total Legal		\$290,372	\$304,225	\$499,126	\$312,975

LINE ITEMS

FINANCE - 1400

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1400-415.11-12	Office/Clerical	\$76,304	\$81,000	\$81,474	\$86,300
111-1400-415.11-13	Technical	4	52,600	52,626	55,600
111-1400-415.11-15	Professional	381,054	409,200	415,376	438,900
111-1400-415.11-16	Management/Supervision	332,991	371,500	357,160	376,600
111-1400-415.13-00	Overtime	2,977	2,000	2,000	2,000
	Subtotal	793,330	916,300	908,636	959,400
Employee Benefits					
111-1400-415.21-01	Health	82,324	107,700	102,545	106,000
111-1400-415.21-02	Life	762	700	849	700
111-1400-415.21-03	Dental	4,870	6,000	5,856	5,900
111-1400-415.21-04	Long Term Disability	3,182	3,800	3,688	3,900
111-1400-415.21-05	CareHere Clinic	4,400	0	4,902	0
111-1400-415.22-00	Social Security	56,866	68,900	63,420	70,900
111-1400-415.23-00	Retirement	91,537	114,400	114,689	127,100
111-1400-415.24-00	Tuition Reimbursement	0	5,700	2,500	5,700
111-1400-415.26-00	Workers Compensation	793	1,400	906	1,000
	Subtotal	244,734	308,600	299,355	321,200
Operating Expenses					
Professional Service Fees					
111-1400-415.33-20	Tax Appraisals	52,635	60,000	56,000	76,500
111-1400-415.33-23	Tax Collections	3,186	3,400	3,159	3,900
111-1400-415.33-40	Outside Auditor	37,000	45,000	34,415	35,000
111-1400-415.33-42	Sales Tax Analysis	9,600	5,000	4,800	5,000
111-1400-415.33-41	Arbitrage Review	18,065	20,000	17,500	20,000
	Subtotal	120,486	133,400	115,874	140,400
Maintenance & Repair					
111-1400-415.43-35	Computer Equipment	16,259	15,000	11,000	15,000
111-1400-415.43-60	Furniture & Equipment	0	1,000	0	1,000
111-1400-415.43-90	Maintenance Contracts	117,457	152,000	145,000	164,200
	Subtotal	134,505	168,000	156,000	180,200
111-1400-415.44-02	Rental - Equipment	6,101	6,100	6,100	6,250
Insurance					
111-1400-415.52-01	Property	\$7,892	\$8,300	\$8,313	\$8,350
111-1400-415.52-02	Liability	3,692	4,000	3,792	3,800
	Subtotal	11,584	12,300	12,105	12,150
111-1400-415.53-00	Communication	21,904	28,000	16,250	25,000

FINANCE - 1400

		2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Operating Expenses (Cont.)					
111-1400-415.57-00	Training	7,466	6,500	3,500	6,500
111-1400-415.58-00	Travel	3,496	7,500	850	7,500
111-1400-415.59-10	Dues & Memberships	1,805	2,000	1,300	2,000
111-1400-415.59-15	Fines & Penalties	-11,425	0	0	0
General Supplies					
111-1400-415.61-10	Office	10,805	8,000	6,000	8,000
111-1400-415.61-40	Operating	1,618	1,500	1,400	1,500
	Subtotal	12,423	9,500	7,400	9,500
111-1400-415.64-00	Books & Periodicals	720	250	100	250
	Operating Expenses Subtotal	309,065	373,550	319,479	389,750
Operating Transfers					
111-1400-491.13-00	Equipment Replacement	58,745	58,800	58,745	58,800
	Total Finance	\$1,405,874	\$1,657,250	\$1,586,215	\$1,729,150

LINE ITEMS

MUNICIPAL COURT - 1100

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1100-412.11-12	Office/Clerical	\$121,197	\$129,600	\$130,795	\$137,300
111-1100-412.11-16	Management/Supervision	93,352	97,800	97,178	103,300
111-1100-412.11-19	Special Agreement Personnel	91,156	92,600	93,893	95,800
111-1100-412.13-00	Overtime	2,500	3,500	1,435	1,500
	Subtotal	308,205	323,500	323,301	337,900
Employee Benefits					
111-1100-412.21-01	Health	30,685	35,900	33,922	35,300
111-1100-412.21-02	Life	283	300	283	300
111-1100-412.21-03	Dental	1,808	2,000	1,952	2,000
111-1100-412.21-04	Long Term Disability	871	900	929	1,000
111-1100-412.21-05	CareHere Clinic	1,634	0	1,634	0
111-1100-412.22-00	Social Security	22,693	24,700	23,717	25,800
111-1100-412.23-00	Retirement	25,029	28,800	28,838	32,100
111-1100-412.26-00	Workers Compensation	307	500	322	300
	Subtotal	83,310	93,100	91,597	96,800
Operating Expenses					
Professional Services					
111-1100-412.31-30	Jury Costs	0	150	220	1,200
111-1100-412.33-01	Security	9,563	9,900	9,525	10,600
111-1100-412.34-46	Contract Cleaning	6,906	6,150	11,960	12,000
	Subtotal	16,469	16,200	21,705	23,800
Maintenance & Repair					
111-1100-412.43-10	Building	27,467	2,050	2,050	9,000
111-1100-412.43-90	Maintenance Contract	10,090	13,300	12,150	13,300
	Subtotal	37,557	15,350	14,200	22,300
111-1100-412.44-02	Vehicles & Equipment	4,343	4,350	4,505	4,700
Insurance					
111-1100-412.52-01	Property	15,911	22,250	17,000	17,000
111-1100-412.52-02	Liability	1,381	1,400	1,400	1,400
	Subtotal	17,292	23,650	18,400	18,400
111-1100-412.53-00	Communications	1,105	1,100	1,235	1,250

MUNICIPAL COURT - 1100

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-1100-412.57-00	Training	1,400	1,800	1,175	1,250
111-1100-412.58-00	Travel	1,522	1,850	1,050	1,500
111-1100-412.59-10	Dues & Memberships	436	400	445	500
General Supplies					
111-1100-412.61-10	Office	7,862	8,850	8,030	8,550
111-1100-412.61-40	Operating	10,310	10,750	11,450	10,700
111-1100-412.61-60	Cleaning	1,243	1,100	1,100	1,100
	Subtotal	19,415	20,700	20,580	20,350
111-1100-412.62-20	Electricity	11,296	11,300	14,415	14,500
111-1100-412.64-00	Books & Periodicals	0	100	115	100
	Operating Expenses Subtotal	110,835	96,800	97,825	108,650
Operating Transfers					
	Equipment Replacement	22,265	22,300	22,300	22,300
111-1100-491.13-00	Subtotal	22,265	22,300	22,300	22,300
Total Municipal Court		\$524,615	\$535,700	\$535,023	\$565,650

LINE ITEMS

POLICE - 2200

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2200-421.11-11	Service/Maintenance	\$42,693	\$44,800	\$45,427	\$48,200
111-2200-421.11-12	Office/Clerical	168,428	182,600	177,736	194,700
111-2200-421.11-13	Technical	574,325	594,100	565,723	640,200
111-2200-421.11-14	Sworn Personnel	2,736,222	3,140,200	2,778,000	3,326,900
111-2200-421.11-16	Management/Supervision	658,879	688,700	701,028	740,000
111-2200-421.11-17	Temp/Seasonal	145,558	160,800	127,296	167,300
111-2200-421.13-00	Overtime	258,036	190,000	225,000	190,000
	Subtotal	4,584,141	5,001,200	4,620,210	5,307,300
Employee Benefits					
111-2200-421.21-01	Health	477,296	578,900	499,500	569,400
111-2200-421.21-02	Life	4,389	3,700	4,172	3,700
111-2200-421.21-03	Dental	28,420	32,200	28,793	31,700
111-2200-421.21-04	Long Term Disability	16,739	19,800	17,018	21,100
111-2200-421.21-05	CareHere Clinic	25,663	0	0	0
111-2200-421.22-00	Social Security	340,767	375,500	325,708	397,700
111-2200-421.23-00	Retirement	511,883	604,500	539,892	681,100
111-2200-421.24-00	Tuition Reimbursement	17,500	1,000	0	0
111-2200-421.26-00	Workers Compensation	53,254	66,100	49,835	62,500
	Subtotal	1,475,911	1,681,700	1,464,918	1,767,200
Operating Expenses					
Professional Services					
111-2200-421.33-05	Psychological Examination	290	800	800	800
111-2200-421.33-13	Volunteer Benefits	2,799	3,000	3,000	2,800
111-2200-421.34-20	Forensic Testing	0	1,500	1,500	1,500
	Subtotal	3,089	5,300	5,300	5,100
111-2200-421.41-01	Water & Sewer	446	1,100	1,100	1,100
Maintenance & Repair					
111-2200-421.43-10	Buildings	11,357	14,000	14,000	14,000
111-2200-421.43-15	Grounds	0	300	300	300
111-2200-421.43-19	Heating & Air Conditioning	13,059	14,000	14,000	14,000
111-2200-421.43-40	Vehicles	66,340	65,000	65,000	65,000
111-2200-421.43-50	Equipment	3,073	4,000	4,000	4,000
111-2200-421.43-51	Radios	3,726	5,000	5,000	5,000
111-2200-421.43-60	Furniture & Fixtures	1,391	1,500	1,500	1,500
111-2200-421.43-90	Maintenance Contracts	183,699	210,000	250,000	243,500
	Subtotal	\$282,645	\$313,800	\$353,800	\$347,300

POLICE - 2200

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-2200-421.44-02	Rental - Vehicle & Equipment	6,248	6,500	6,500	6,500
111-2200-421.52-01	Property	49,127	68,100	54,001	54,000
111-2200-421.52-02	Liability	92,326	97,000	99,444	99,400
	Subtotal	141,453	165,100	153,445	153,400
111-2200-421.53-00	Communication	55,451	68,500	68,500	68,500
111-2200-421.57-00	Training	35,587	37,000	37,000	37,000
111-2200-421.58-00	Travel	9,268	12,000	12,000	12,000
111-2200-421.59-10	Dues & Memberships	150	150	400	150
General Supplies					
111-2200-421.61-10	Office	12,340	13,000	13,000	13,000
111-2200-421.61-20	Wearing Apparel	25,292	20,000	20,000	20,000
111-2200-421.61-30	Gasoline & Diesel	106,198	140,000	120,000	140,000
111-2200-421.61-40	Operating	29,336	40,000	30,000	30,000
111-2200-421.61-41	Photography	3,624	2,000	2,000	2,000
111-2200-421.61-42	Firing Range	19,961	20,000	20,000	20,000
111-2200-421.61-43	Community Policing	3,276	4,000	4,000	4,000
111-2200-421.61-44	Detention Facility	5,109	4,000	2,500	2,500
111-2200-421.61-46	SWAT/ Tactical Team	0	0	20,000	10,000
111-2200-421.61-47	Crime Lab	10,052	10,000	12,000	10,000
111-2200-421.61-60	Cleaning	4,115	5,000	4,500	5,000
	Subtotal	219,303	258,000	248,000	256,500
111-2200-421.62-10	Natural Gas	934	1,600	1,700	1,600
111-2200-421.62-20	Electricity	27,806	28,000	31,000	30,000
111-2200-421.64-00	Books & Periodicals	167	200	200	200
111-2200-421.65-00	Nat'l Night Out	0	2,000	2,000	2,000
	Subtotal	28,907	31,800	34,900	33,800
	Operating Expenses Subtotal	782,547	899,250	920,945	921,350
Operating Transfers					
111-2200-491.13-00	Equipment Replacement	373,220	373,220	373,220	373,220
	Total Police	\$7,215,819	\$7,955,370	\$7,379,293	\$8,369,070

LINE ITEMS

ANIMAL CONTROL - 2500

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2500-425.11-11	Service/Maintenance	\$140,734	\$136,400	\$131,789	\$139,600
111-2500-425.11-15	Professional	0	0	0	0
111-2500-425.11-16	Management/Supervision	87,423	92,600	97,247	102,400
111-2500-425.13-00	Overtime	5,314	3,000	5,500	3,000
	Subtotal	233,471	232,000	234,536	245,000
Employee Benefits					
111-2500-425.21-01	Health	32,823	35,900	34,182	35,300
111-2500-425.21-02	Life	310	200	283	200
111-2500-425.21-03	Dental	1,954	2,000	1,952	2,000
111-2500-425.21-04	Long Term Disability	920	1,000	926	1,000
111-2500-425.21-05	CareHere Clinic	1,766	0	1,633	0
111-2500-425.22-00	Social Security	16,119	17,700	15,713	18,700
111-2500-425.23-00	Retirement	26,938	29,000	28,973	32,500
111-2500-425.26-00	Workers Compensation	3,741	4,900	3,619	3,900
	Subtotal	84,571	90,700	87,281	93,600
Operating Expenses					
111-2500-425.33-36	Shelter Management	261,750	261,750	261,750	261,750
111-2500-425.43-40	Fleet Vehicles & Equipment	6,954	3,000	12,000	5,000
111-2500-425.43-20	Animal Shelter	841	1,000	1,000	1,000
Insurance					
111-2500-425.52-01	Property	17,108	18,000	17,778	17,800
111-2500-425.52-02	Liabilty	2,299	2,450	1,848	1,850
	Subtotal	19,407	20,450	19,626	19,650
111-2500-425.53-00	Communication	1,790	2,000	2,000	2,000
111-2500-425.57-00	Training	925	4,000	5,700	3,500
111-2500-425.58-00	Travel	484	1,500	2,500	2,000
111-2500-425.59-10	Dues & Memberships	0	0	100	0
General Supplies					
111-2500-425.61-10	Office	271	500	500	400
111-2500-425.61-20	Wearing Apparel	959	1,200	1,200	1,200
111-2500-425.61-30	Gasoline & Diesel	7,266	8,000	7,000	7,000
111-2500-425.61-40	Operating	4,649	11,000	11,000	11,000
	Subtotal	13,145	20,700	19,700	19,600
	Operating Expenses Subtotal	305,296	314,400	324,376	314,500
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		\$645,238	\$659,000	\$668,093	\$675,000

FIRE - 2300

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2300-422.11-16	Management/Supervision	\$179,054	\$189,500	\$193,418	\$201,400
	Subtotal	179,054	189,500	193,418	201,400
Employee Benefits					
111-2300-422.21-01	Health	15,204	18,000	17,091	17,700
111-2300-422.21-02	Life	141	100	141	100
111-2300-422.21-03	Dental	904	1,000	976	1,000
111-2300-422.21-04	Long Term Disability	699	800	750	800
111-2300-422.21-05	CareHere Clinic	817	0	817	0
111-2300-422.22-00	Social Security	12,407	14,500	13,191	15,400
111-2300-422.23-00	Retirement	20,651	23,700	24,468	26,700
111-2300-422.23-10	Volunteer Retirement	60,950	70,000	70,000	70,000
111-2300-422.26-00	Workers Compensation	2,756	3,000	2,882	3,000
	Subtotal	114,529	131,100	130,316	134,700
Operating Expenses					
Professional Service Fees					
111-2300-422.33-03	Physician - Examination	5,250	10,000	10,000	10,000
111-2300-422.33-13	Volunteer Benefits	26,547	30,000	30,000	31,000
111-2300-422.33-46	Fire Fighting Services	100,165	100,000	117,000	100,000
111-2300-422.34-20	Crime Lab	0	500	500	500
111-2300-422.34-46	Contract Cleaning	14,018	13,000	13,000	14,100
111-2300-422.34-52	Fire Code Inspections	12,670	24,000	24,000	24,000
	Subtotal	158,650	177,500	194,500	179,600
111-2300-422.41-01	Water & Sewer	341	3,200	3,200	3,200
Maintenance & Repair					
111-2300-422.43-10	Buildings	17,371	30,000	30,000	30,000
111-2300-422.43-19	Heating & Air Condition	9,204	8,000	8,000	8,000
111-2300-422.43-40	Vehicles	64,150	75,000	75,000	75,000
111-2300-422.43-50	Non Fleet Equipment	1,167	5,000	5,000	5,000
111-2300-422.43-51	Radios	3,865	7,000	7,000	7,000
111-2300-422.43-90	Maintenance Contract	53,487	53,200	53,200	63,250
111-2300-422.44-02	Vehicles & Equipment	2,253	9,200	2,400	2,400
	Subtotal	151,497	187,400	180,600	190,650
Insurance					
111-2300-422.52-01	Property	75,282	79,050	79,386	79,400
111-2300-422.52-02	Liability	47,083	55,410	49,053	49,050
	Subtotal	122,365	134,460	128,439	128,450

LINE ITEMS

FIRE - 2300

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-2300-422.53-00	Communications	9,873	10,000	10,000	10,000
111-2300-422.57-00	Training	9,474	22,850	22,850	24,900
111-2300-422.58-00	Travel	23,310	35,200	35,200	35,200
Other Purchased Services					
111-2300-422.59-10	Dues & Memberships	5,081	6,650	6,650	6,950
111-2300-422.59-96	Fireman Banquet	2,143	3,000	2,878	3,000
	Subtotal	7,224	9,650	9,528	9,950
General Supplies					
111-2300-422.61-10	Office	829	1,600	1,600	1,600
111-2300-422.61-20	Wearing Apparel	4,167	5,000	5,000	5,000
111-2300-422.61-22	Program	2,673	5,000	5,000	5,000
111-2300-422.61-30	Gasoline & Diesel	15,270	27,000	16,500	27,000
111-2300-422.61-40	Operating	26,373	45,000	45,000	45,000
111-2300-422.61-41	Photography	1,250	1,000	1,000	1,000
111-2300-422.61-60	Cleaning	727	2,500	2,500	2,500
	Subtotal	51,289	87,100	76,600	87,100
111-2300-422.62-10	Natural Gas	731	700	780	750
111-2300-422.62-20	Electricity	29,585	30,550	31,000	32,000
111-2300-422.64-00	Books & Periodicals	1,041	1,500	1,500	1,500
	Subtotal	31,357	32,750	33,280	34,250
	Operating Expenses Subtotal	565,380	700,110	694,197	703,300
Operating Transfers					
111-2300-491.13-00	Equipment Replacement	561,230	561,300	561,300	561,300
	Subtotal	561,230	561,300	561,300	561,300
	Total Fire	\$1,420,193	\$1,582,010	\$1,579,231	\$1,600,700

EMERGENCY MEDICAL SERVICE - 2400

<i>Expenditures - Details</i>		2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Operating Expenses					
111-2400-423.33-45	EMS Services	364,000	393,000	393,000	405,000
111-2400-423.43-40	Maintenance & Repair Vehicles	51,222	35,000	35,000	35,000
111-2400-423.43-90	Maintenance Contract	2,754	19,000	17,566	30,400
111-2400-423.52-02	Liability Insurance	7,871	9,360	8,200	8,200
111-2400-423.53-00	Communication	3,788	3,750	3,750	3,750
General Supplies					
111-2400-423.61-30	Gasoline & Diesel	57,083	65,000	55,500	65,000
	Subtotal	57,083	65,000	55,500	65,000
	Operating Expenses Subtotal	486,718	525,110	513,016	547,350
Operating Transfers					
111-2400-491.13-00	Equipment Replacement	129,975	130,000	130,000	130,000
	Subtotal	129,975	130,000	130,000	130,000
	Total EMS	\$616,693	\$655,110	\$643,016	\$677,350

LINE ITEMS

ENGINEERING - 1500

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-1500-419.11-13	Technical	\$58,437	\$62,200	\$62,795	\$66,400
111-1500-419.11-15	Professional	147,003	208,600	191,764	202,500
111-1500-419.11-16	Management/Supervision	184,501	186,000	186,621	196,900
111-1500-419.11-17	Temp/Seasonal	0	10,800	10,800	10,800
111-1500-419.13-00	Overtime	0	0	0	0
	Subtotal	389,941	467,600	451,980	476,600
Employee Benefits					
111-1500-419.21-01	Health	27,719	35,900	34,182	35,300
111-1500-419.21-02	Life	256	200	283	200
111-1500-419.21-03	Dental	1,635	2,000	1,952	2,000
111-1500-419.21-04	Long Term Disability	1,552	1,900	1,772	1,900
111-1500-419.21-05	CareHere Clinic	1,477	0	1,634	0
111-1500-419.22-00	Social Security	27,844	32,100	27,259	32,100
111-1500-419.23-00	Retirement	44,943	57,100	55,809	61,700
111-1500-419.24-00	Tuition Reimbursement	0	0	0	0
111-1500-419.26-00	Workers Compensation	787	1,200	857	900
	Subtotal	106,213	130,400	123,748	134,100
Operating Expenses					
111-1500-419.33-11	Technology Services	0	20,000	20,000	20,000
Maintenance & Repair					
111-1500-419.43-40	Vehicle	623	1,000	2,500	2,000
111-1500-419.43-50	Non-Fleet Equipment	0	0	0	0
111-1500-419.43-90	Maintenance Contract	36,677	41,400	39,714	46,200
	Subtotal	37,300	42,400	42,214	48,200
Insurance					
111-1500-419.52-01	Property	5,637	5,920	5,938	6,000
111-1500-419.52-02	Liability	2,710	3,000	2,650	3,000
	Subtotal	8,347	8,920	8,588	9,000
111-1500-419.53-00	Communication	1,869	2,100	2,100	2,100
111-1500-419.54-00	Advertising	16,341	0	0	0
111-1500-419.57-00	Training	901	3,850	3,850	3,850
111-1500-419.58-00	Travel	664	2,700	2,700	2,700
111-1500-419.59-10	Dues & Memberships	410	1,200	1,200	1,200

ENGINEERING - 1500

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
111-1500-419.61-10	Office	2,263	3,500	3,500	3,500
111-1500-419.61-30	Gas & Diesel	0	0	75	0
111-1500-419.61-31	Fuel - CNG	158	400	400	400
111-1500-419.61-40	Operating	2,709	5,000	5,000	2,500
	Subtotal	5,130	8,900	8,975	6,400
	Operating Expenses Subtotal	70,962	90,070	89,627	93,450
Operating Transfers					
111-1500-491.13-00	Equipment Replacement	19,070	19,100	19,100	19,100
	Subtotal	19,070	19,100	19,100	19,100
	Total Engineering	\$586,186	\$707,170	\$684,455	\$723,250

LINE ITEMS

STREETS - 2800

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2800-431.11-11	Service/Maintenance	\$124,084	\$142,500	\$111,235	\$150,000
111-2800-431.11-12	Clerical	35,218	37,800	38,085	40,300
111-2800-431.11-13	Technical	54,551	60,200	60,247	63,500
111-2800-431.11-16	Management/Supervision	71,299	75,900	75,353	79,600
111-2800-431.13-00	Overtime	10,868	10,000	10,000	10,000
111-2800-431.14-02	Contract Labor	0	0	0	0
	Subtotal	296,020	326,400	294,920	343,400
Employee Benefits					
Group Insurance					
111-2800-431.21-01	Health	49,148	59,800	49,820	58,900
111-2800-431.21-02	Life	456	500	412	500
111-2800-431.21-03	Dental	2,910	3,300	2,845	3,300
111-2800-431.21-04	Long Term Disability	1,166	1,300	1,140	1,400
111-2800-431.21-05	CareHere Clinic	2,629	0	2,381	0
111-2800-431.22-00	Social Security	21,696	25,000	20,906	26,300
111-2800-431.23-00	Retirement	34,066	40,800	36,043	45,500
111-2800-431.26-00	Workers Compensation	4,178	6,900	3,841	4,900
	Subtotal	116,249	137,600	117,388	140,800
Professional Service Fees					
111-2800-431.34-36	Vinyl Street Painting	18,237	55,000	55,000	60,000
111-2800-431.34-40	Street Joint Program	49,915	60,000	60,000	60,000
111-2800-431.34-44	Pavement Improv. Program	0	50,000	50,000	0
	Subtotal	68,152	165,000	165,000	120,000
Maintenance & Repair					
111-2800-431.43-20	Street System	36,428	170,272	170,000	220,300
111-2800-431.43-25	Traffic Signals	23,965	25,000	25,050	25,000
111-2800-431.43-40	Vehicles	24,122	20,000	20,015	20,000
111-2800-431.43-90	Maintenance Contracts	27,048	27,000	27,460	2,150
	Subtotal	111,563	242,272	242,525	267,450
Insurance					
111-2800-431.52-01	Property	2,345	2,500	2,345	2,350
111-2800-431.52-02	Liability	5,421	6,160	5,507	5,550
	Subtotal	\$7,766	\$8,660	\$7,852	\$7,900
111-2800-431.53-00	Communications	3,078	3,000	3,000	3,000
111-2800-431.57-00	Training	1,453	1,700	1,500	2,000
111-2800-431.58-00	Travel	0	1,800	1,310	1,500
111-2800-431.59-10	Dues & Memberships	200	200	200	200

STREETS - 2800

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
111-2800-431.61-10	Office	539	600	575	600
111-2800-431.61-20	Wearing Apparel	2,021	2,500	2,312	2,500
111-2800-431.61-30	Gasoline & Diesel	4,772	4,700	4,700	4,700
111-2800-431.61-31	Fuel - CNG	5,945	5,400	6,715	6,000
111-2800-431.61-40	Operating	15,049	20,000	20,000	20,000
111-2800-431.61-45	Street Signs	6,850	15,000	17,448	18,000
	Subtotal	35,176	48,200	51,750	51,800
111-2800-431.62-20	Electricity	174,420	194,600	198,500	202,400
	Subtotal	174,420	194,600	198,500	202,400
	Operating Expenses Subtotal	401,808	665,432	671,637	656,250
Operating Transfers					
111-2800-491.13-00	Equipment Replacement	37,145	37,150	37,150	37,150
	Subtotal	37,145	37,150	37,150	37,150
	Total Streets	\$851,222	\$1,166,582	\$1,121,095	\$1,177,600

LINE ITEMS

DRAINAGE - 2900

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-2900-433.11-11	Service/Maintenance	\$355,767	\$491,300	\$524,048	\$518,200
111-2900-433.11-13	Technical	0	0	0	0
111-2900-433.11-16	Management/Supervision	71,299	75,900	75,353	80,700
111-2900-433.11-17	Temp/Seasonal	0	14,500	0	14,500
111-2900-433.13-00	Overtime	12,777	10,000	15,000	10,000
111-2900-433.14-02	Contract Labor	5,332	0	0	0
	Subtotal	445,175	591,700	614,401	623,400
Employee Benefits					
111-2900-433.21-01	Health	84,412	131,700	125,169	129,500
111-2900-433.21-02	Life	780	900	1,049	900
111-2900-433.21-03	Dental	5,023	7,300	7,237	7,200
111-2900-433.21-04	Long Term Disability	1,765	3,100	2,410	3,300
111-2900-433.21-05	CareHere Clinic	4,539	0	6,057	0
111-2900-433.22-00	Social Security	33,307	47,700	45,209	50,300
111-2900-433.23-00	Retirement	50,735	76,100	75,824	85,200
111-2900-433.26-00	Workers Compensation	5,489	10,000	7,193	6,800
	Subtotal	186,050	276,800	270,148	283,200
Operating Expenses					
Professional Service Fees					
111-2900-433.34-43	Contract Mowing	56,804	77,800	77,800	138,000
111-2900-433.34-47	Stormwater Program	12,200	15,000	13,900	15,000
	Subtotal	69,004	92,800	91,700	153,000
Maintenance & Repair					
111-2900-433.43-20	Drainage System	19,992	23,000	29,875	0
111-2900-433.43-40	Vehicles	56,634	35,000	32,291	35,000
111-2900-433.44-02	Vehicles & Equipment	0	0	0	0
	Subtotal	76,626	58,000	62,166	35,000
Insurance					
111-2900-433.52-01	Property	2,394	2,600	2,394	2,600
111-2900-433.52-02	Liability	5,110	5,700	5,238	5,300
	Subtotal	7,504	8,300	7,632	7,900
111-2900-433.53-00	Communications	547	700	700	700
111-2900-433.57-00	Training	1,599	3,500	1,500	7,000
111-2900-433.58-00	Travel	0	900	150	900

DRAINAGE - 2900

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
111-2900-433.61-10	Office	480	350	436	450
111-2900-433.61-20	Wearing Apparel	5,310	8,700	9,500	10,500
111-2900-433.61-30	Gasoline & Diesel	15,059	16,650	15,250	16,650
111-2900-433.61-31	Fuel - CNG	3,173	3,150	3,000	3,150
111-2900-433.61-40	Operating	11,870	12,500	13,100	13,000
111-2900-433.61-50	Chemicals	1,387	25,000	22,300	25,000
	Subtotal	37,279	66,350	63,586	68,750
	Operating Expenses Subtotal	192,559	230,950	227,834	273,650
Operating Transfers					
111-2900-491.13-00	Equipment Replacement	54,385	54,400	54,400	54,400
	Subtotal	54,385	54,400	54,400	54,400
	Total Drainage	\$878,169	\$1,153,850	\$1,166,783	\$1,234,650

LINE ITEMS

CODE ENFORCEMENT/INSPECTIONS - 3300

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-3300-436.11-12	Office	\$34,089	\$37,800	\$37,731	\$40,000
111-3300-436.11-13	Technical	262,326	277,700	278,034	294,000
111-3300-436.11-16	Management/Supervision	152,209	161,400	187,122	194,200
111-3300-436.13-00	Overtime	1,976	3,000	3,000	3,000
111-3300-436.14-04	Subtotal	450,600	479,900	505,887	531,200
Employee Benefits					
111-3300-436.21-01	Health	57,227	67,300	63,961	66,200
111-3300-436.21-02	Life	528	500	530	500
111-3300-436.21-03	Dental	3,373	3,700	3,660	3,700
111-3300-436.21-04	Long Term Disability	1,823	2,100	2,038	2,400
111-3300-436.21-05	CareHere Clinic	3,048	0	3,063	0
111-3300-436.22-00	Social Security	33,172	36,700	34,682	40,600
111-3300-436.23-00	Retirement	51,973	59,900	63,616	70,400
111-3300-436.24-00	Tuition Reimbursement	1,272	2,600	1,700	3,700
111-3300-436.26-00	Workers Compensation	879	1,500	961	1,100
	Subtotal	153,295	174,300	174,211	188,600
Operating Expenses					
Professional Service Fees					
111-3300-436.33-22	Printing	0	500	0	0
111-3300-436.34-51	Inspections	8,390	5,000	1,800	1,800
111-3300-436.34-53	Outside Plan Review	3,837	2,500	0	0
	Subtotal	12,227	8,000	1,800	1,800
Cleaning Services					
111-3300-436.42-40	Lot Mowing	1910	5,000	5,000	6,000
	Subtotal	1,910	5,000	5,000	6,000
Maintenance & Repair					
111-3300-436.43-40	Vehicles	19,459	6,000	6,000	6,000
111-3300-436.43-60	Furniture & Fixtures	0	0	1,000	1,000
111-3300-436.43-90	Maintenance Contract	318	350	331	900
	Subtotal	19,777	6,350	7,331	7,900
Insurance					
111-3300-436.52-01	Property	6,764	7,150	7,126	7,125
111-3300-436.52-02	Liability	3,522	3,700	3,440	3,450
	Subtotal	\$10,286	\$10,850	\$10,566	\$10,575
111-3300-436.53-00	Communications	3,855	4,000	5,700	4,350
111-3300-436.57-00	Training	6,319	7,500	5,000	5,200

CODE ENFORCEMENT/INSPECTIONS - 3300

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-3300-436.58-00	Travel	4,505	3,600	6,000	6,400
111-3300-436.59-10	Dues & Memberships	2,120	1,200	1,700	2,475
General Supplies					
111-3300-436.61-10	Office	6,145	5,000	5,000	4,500
111-3300-436.61-20	Wearing Apparel	487	800	700	1,000
111-3300-436.61-30	Gasoline & Diesel	5,206	5,600	5,000	5,000
111-3300-436.61-31	Fuel - CNG	789	700	700	700
111-3300-436.61-40	Operating	3,876	5,000	5,000	5,000
	Subtotal	16,503	17,100	16,400	16,200
111-3300-436.62-20	Electricity	0	0	0	0
111-3300-436.64-00	Books & Periodicals	20	4,200	2,000	1,000
	Subtotal	20	4,200	2,000	1,000
	Operating Expenses Subtotal	77,522	67,800	61,497	61,900
Operating Transfers					
111-3300-491.13-00	Equipment Replacement	28,005	28,000	28,000	28,000
	Subtotal	28,005	28,000	28,000	28,000
	Total Enforcement/Inspection	\$709,422	\$750,000	\$769,595	\$809,700

LINE ITEMS

GARAGE - 4100

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4100-435.11-11	Service/Maintenance	\$15,362	\$16,600	\$16,869	\$17,800
111-4100-435.11-12	Office/Clerical	36,952	39,300	39,750	41,500
111-4100-435.11-13	Technical	332,357	361,500	348,647	374,500
111-4100-435.11-16	Management/Supervision	81,390	84,500	78,546	82,500
111-4100-435.13-00	Overtime	12,802	15,000	15,000	15,000
	Subtotal	478,863	516,900	498,812	531,300
Employee Benefits					
111-4100-435.21-01	Health	70,793	76,300	80,661	75,100
111-4100-435.21-02	Life	655	600	672	600
111-4100-435.21-03	Dental	4,190	4,200	4,636	4,200
111-4100-435.21-04	Long Term Disability	1,845	2,100	1,915	2,200
111-4100-435.21-05	CareHere Clinic	3,786	0	3,880	0
111-4100-435.22-00	Social Security	35,136	39,500	34,679	40,700
111-4100-435.23-00	Retirement	55,275	64,500	61,202	70,400
111-4100-435.24-00	Tuition Reimbursement	417	750	0	1,000
111-4100-435.26-00	Workers Compensation	3,975	5,500	3,975	4,200
	Subtotal	176,072	193,450	191,620	198,400
Operating Expenses					
Professional Services					
111-4100-435.34-43	Contract Mowing	4,180	6,000	4,200	6,000
111-4100-435.34-47	Tire Disposal	3,420	3,800	3,500	3,800
111-4100-435.34-60	Fuel Tank Test	598	600	805	850
	Subtotal	8,198	10,400	8,505	10,650
111-4100-435.41-01	Water & Sewer	2,409	3,800	3,800	3,800
Maintenance & Repair					
111-4100-435.43-10	Buildings - Service	29,209	25,000	15,000	25,000
111-4100-435.43-15	Grounds	13,909	20,000	15,000	20,000
111-4100-435.43-19	Heating & Air Conditioning	0	2,500	2,500	2,500
111-4100-435.43-40	Vehicles	15,935	20,000	20,000	20,000
111-4100-435.43-50	Equipment	10,078	10,000	9,700	10,000
111-4100-435.43-90	Maintenance Contract	1,500	7,650	4,500	5,850
111-4100-435.43-99	Subtotal	70,631	85,150	66,700	83,350
Insurance					
111-4100-435.52-01	Property	58,749	60,700	60,653	60,700
111-4100-435.52-02	Liabilty	4,825	6,000	4,006	4,000
	Subtotal	63,574	66,700	64,659	64,700
111-4100-435.53-00	Communication	7,012	7,500	7,500	7,500

GARAGE - 4100

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-4100-435.57-00	Training	2,766	3,250	3,250	3,250
111-4100-435.58-00	Travel	136	1,500	1,500	1,800
111-4100-435.59-10	Dues & Memberships	2,525	2,500	770	100
General Supplies					
111-4100-435.61-10	Office	738	500	500	500
111-4100-435.61-20	Wearing Apparel	2,818	4,000	3,300	4,000
111-4100-435.61-30	Gasoline & Diesel	164	1,900	1,500	1,900
111-4100-435.61-31	Fuel - CNG	359	400	375	400
111-4100-435.61-40	Operating	10,868	7,000	7,000	7,000
111-4100-435.61-49	Tools	13,251	13,000	13,000	13,000
111-4100-435.61-60	Cleaning	600	600	600	600
	Subtotal	28,798	27,400	26,275	27,400
111-4100-435.62-10	Electricity & Natural Gas	20,640	20,900	21,850	21,800
111-4100-435.62-20					
111-4100-435.64-00	Books & Periodicals	0	0	0	0
	Subtotal	20,640	20,900	21,850	21,800
	Operating Expenses Subtotal	206,689	229,100	204,809	224,350
Operating Transfers					
111-4100-491.13-00	Equipment Replacement	76,115	76,100	76,100	76,100
	Subtotal	76,115	76,100	76,100	76,100
	Total Garage	\$937,739	\$1,015,550	\$971,341	\$1,030,150

LINE ITEMS

PARKS - 3500

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-3500-452.11-11	Service/Maintenance	\$424,945	\$487,600	\$454,316	\$513,300
111-3500-452.11-16	Management/Supervision	151,567	156,200	159,382	166,700
111-3500-452.13-00	Overtime	67,013	50,000	75,000	50,000
	Subtotal	643,525	693,800	688,698	730,000
Employee Benefits					
111-3500-452.21-01	Health	96,369	121,200	106,818	119,200
111-3500-452.21-02	Life	892	800	884	800
111-3500-452.21-03	Dental	5,700	6,700	6,100	6,600
111-3500-452.21-04	Long Term Disability	2,313	2,800	2,447	3,000
111-3500-452.21-05	CareHere Clinic	5,151	0	5,106	0
111-3500-452.22-00	Social Security	47,825	53,100	43,576	55,800
111-3500-452.23-00	Retirement	74,206	86,600	77,633	96,700
111-3500-452.26-00	Workers Compensation	4,810	7,700	4,645	5,600
	Subtotal	237,266	278,900	247,209	287,700
Operating Expenses					
111-3500-452.34-43	Contract Mowing	461,985	470,000	471,000	485,000
111-3500-452.41-01	Water & Sewer	6,064	2,250	2,250	2,250
Maintenance & Repair					
111-3500-452.43-10	Pavilion	7,255	10,000	10,000	10,000
111-3500-452.43-20	Parks	119,784	125,000	162,100	125,000
111-3500-452.43-40	Vehicles	33,400	22,000	22,000	20,000
111-3500-452.43-50	Equipment	986	1,000	1,000	1,000
111-3500-452.43-90	Maintenance Contracts	1,999	7,000	5,995	6,350
	Subtotal	163,424	165,000	201,095	162,350
111-3500-452.44-02	Rentals - Equipment	-830	1,000	1,000	2,000
Insurance					
111-3500-452.52-01	Property	1,160	1,300	1,160	1,200
111-3500-452.52-02	Liability	10,834	6,100	5,867	5,870
	Subtotal	11,994	7,400	7,027	7,070
111-3500-452.53-00	Communications	3,186	3,000	3,300	3,300
111-3500-452.57-00	Training	1,525	3,000	3,000	3,000

PARKS - 3500

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
111-3500-452.58-00	Travel	383	2,000	2,000	2,500
111-3500-452.59-10	Dues & Memberships	150	250	250	250
General Supplies					
111-3500-452.61-10	Office	257	300	300	300
111-3500-452.61-20	Wearing Apparel	5,065	7,700	7,700	7,700
111-3500-452.61-30	Gasoline & Diesel	18,142	30,500	19,500	19,500
111-3500-452.61-31	Fuel - CNG	3,697	3,900	3,500	3,500
111-3500-452.61-40	Operating	14,229	16,000	16,000	16,000
111-3500-452.61-50	Chemicals	4,731	15,000	15,000	16,000
111-3500-452.61-60	Cleaning	11,142	14,000	14,000	14,000
	Subtotal	57,263	87,400	76,000	77,000
	Operating Expenses Subtotal	705,144	741,300	766,922	744,720
Operating Transfers					
111-3500-491.13-00	Equipment Replacement	46,220	46,200	46,200	46,200
	Subtotal	46,220	46,200	46,200	46,200
	Total Parks	\$1,632,155	\$1,760,200	\$1,749,029	\$1,808,620

LINE ITEMS

RECREATION - 3700

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
451.11-11	Service/Maintenance	\$189,972	\$213,800	\$169,562	\$219,500
451.11-12	Office/Clerical	197,482	199,900	178,282	187,500
111-3711-451.11-16	Management/Supervision	342,053	381,200	387,566	408,500
451.11-17	Temp/Seasonal	431,843	441,400	363,752	503,900
451.13-00	Overtime	47,058	25,000	35,000	25,000
451.14-03	Professional	10,796	8,700	10,000	10,000
451.14-10	Contract Labor	44,770	53,000	45,000	45,000
	Subtotal	1,263,974	1,323,000	1,189,162	1,399,400
Employee Benefits					
451.21-01	Health	120,405	157,100	123,389	145,700
451.21-02	Life	1,201	1,000	1,096	1,000
451.21-03	Dental	7,176	8,700	7,076	8,100
451.21-04	Long Term Disability	2,979	3,300	3,000	3,300
451.21-05	CareHere Clinic	6,484	0	5,923	0
451.22-00	Social Security	91,413	96,600	80,201	102,800
451.23-00	Retirement	89,165	102,400	93,029	111,400
451.26-00	Workers Compensation	7,046	10,600	5,651	8,000
	Subtotal	325,869	379,700	319,365	380,300
Operating Expenses					
451.41-01	Water & Sewer	54,173	51,000	51,000	51,000
Maintenance & Repair					
451.43-10	Facility	54,497	60,000	100,000	60,000
451.43-15	Grounds	11,311	7,000	7,000	7,000
451.43-19	Heating & Air Conditioning	37,992	55,000	45,000	55,000
451.43-20	Pools	25,906	35,000	48,000	35,000
451.43-40	Equipment	1,939	1,000	2,000	2,000
451.43-50	Non-Fleet Equipment	0	0	0	0
451.43-90	Maintenance Contracts	54,289	30,845	28,000	32,945
	Subtotal	\$185,934	\$188,845	\$230,000	\$191,945
451.44-02	Rental - Vehicle & Equipment	3,463	4,400	3,360	3,500
Insurance					
451.52-01	Property	79,046	158,250	85,433	89,845
451.52-02	Liability	6,047	6,400	5,916	5,920
	Subtotal	85,093	164,650	91,349	95,765

RECREATION - 3700

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
451.53-00	Communication	10,791	10,350	11,000	11,000
451.54-00	Advertising	27,495	35,000	35,000	35,000
451.57-00	Training	2,155	6,000	5,000	5,000
451.58-00	Travel	6,072	5,000	6,350	6,500
451.59-10	Dues & Memberships	2,299	2,300	2,300	2,415
General Supplies					
451.61-10	Office	11,892	12,000	12,000	12,000
451.61-20	Wearing Apparel	3,410	5,500	5,500	5,500
451.61-30	Gasoline & Diesel	4,008	3,200	3,200	3,200
451.61-31	CNG Fuel	247	200	200	200
451.61-40	Operating	23,230	23,000	23,000	23,000
451.61-42	Special Events	35,169	30,000	30,000	38,000
451.61-43	Aquatics	13,367	14,000	14,000	14,000
451.61-50	Chemicals	25,271	20,000	25,000	25,000
451.61-51	Resale Items	2,192	3,000	3,000	3,000
451.61-60	Cleaning	24,052	25,000	25,000	25,000
451.61-70	Program	28,159	32,500	32,000	32,500
	Subtotal	170,997	168,400	172,900	181,400
451.62-10	Natural Gas	37,148	35,000	31,000	35,000
451.62-20	Electricity	254,582	280,250	296,100	292,400
	Subtotal	291,730	315,250	327,100	327,400
	Operating Expenses Subtotal	840,202	951,195	935,359	910,925
451.86-40	Capital Outlay	32,526	35,000	35,000	35,000
Operating Transfers					
111-3711-491.13-00	Equipment Replacement	25,260	25,300	25,300	25,300
	Subtotal	25,260	25,300	25,300	25,300
	Total Recreation	\$2,487,831	\$2,714,195	\$2,504,186	\$2,750,925

LINE ITEMS

CIVIC CENTER - 4500

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4500-454.11-11	Service/Maintenance	\$94,426	\$104,200	\$102,898	\$109,000
111-4500-454.11-12	Office/Clerical	0	0	0	0
111-4500-454.11-13	Technical	439	0	0	0
111-4500-454.11-16	Management/Supervision	124,499	131,400	134,147	141,500
111-4500-454.11-17	Temp/Seasonal	31	0	0	0
111-4500-454.13-00	Overtime	14,894	9,000	12,000	9,000
111-4500-454.14-03	Professional	14,256	8,400	8,400	10,500
	Subtotal	248,545	253,000	257,445	270,000
Employee Benefits					
111-4500-454.21-01	Health	37,929	44,900	42,727	44,200
111-4500-454.21-02	Life	350	300	354	300
111-4500-454.21-03	Dental	2,237	2,500	2,440	2,500
111-4500-454.21-04	Long Term Disability	897	1,000	970	1,100
111-4500-454.21-05	CareHere Clinic	2,022	0	2,042	0
111-4500-454.22-00	Social Security	17,741	18,700	17,958	19,900
111-4500-454.23-00	Retirement	26,999	30,500	29,986	34,400
111-4500-454.24-00	Tuition reimbursement	1,105	1,750	0	0
111-4500-454.26-00	Workers Compensation	1,605	2,300	1,544	1,800
	Subtotal	90,885	101,950	98,021	104,200
Operating Expenses					
Cleaning					
454.34-46	Public Areas	5,107	12,500	12,500	12,500
111-4500-454.34-47	Rental Rooms	56,246	50,000	59,000	59,000
	Subtotal	61,353	62,500	71,500	71,500
111-4500-454.41-01	Water & Sewer	8,455	18,700	18,700	18,700
Maintenance & Repair					
111-4500-454.43-14	Building - Civic Center	1,150	0	0	0
454.43-10	Building - Combined	115,624	80,000	97,000	83,000
454.43-19	Heating & Air Conditioning	3,946	13,500	7,500	11,500
111-4500-454.43-40	Vehicles & Equipment	174	300	600	600
111-4500-454.43-50	Non-Fleet Equipment	0	0	0	0
111-4500-454.43-90	Maintenance Contract	5,252	6,500	6,050	7,900
	Subtotal	126,146	100,300	111,150	103,000
111-4500-454.44-02	Rental - Vehicle & Equipment	1,715	1,800	1,800	1,800
Insurance					
111-4500-454.52-01	Property	84,590	88,900	66,086	66,100
111-4500-454.52-02	Liability	1,374	1,450	1,368	1,400
	Subtotal	85,964	90,350	67,454	67,500

CIVIC CENTER - 4500

		2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Operating Expenses (Cont.)					
111-4500-454.53-00	Communications	2,752	3,000	3,500	3,500
111-4500-454.54-00	Advertising	14,856	10,000	12,000	12,000
111-4500-454.57-00	Training	80	2,000	2,500	2,900
111-4500-454.58-00	Travel	18	1,500	1,420	2,000
General Supplies					
111-4500-454.61-10	Office	4,928	4,000	4,000	4,000
111-4500-454.61-20	Wearing Apparel	746	900	900	900
111-4500-454.61-30	Gasoline & Diesel	329	500	400	500
111-4500-454.61-31	Fuel - CNG	176	150	125	150
454.61-40	Operating	30,529	26,500	26,500	31,600
111-4500-454.61-49	Miscellaneous	3,920	5,000	5,000	5,000
454.61-60	Cleaning	24,043	22,000	22,000	22,000
	Subtotal	64,671	59,050	58,925	64,150
454.62-10	Natural Gas	2,588	1,800	3,675	3,350
454.62-20	Electricity	35,511	39,100	42,600	41,000
	Subtotal	38,099	40,900	46,275	44,350
	Operating Expenses Subtotal	404,109	390,100	395,224	391,400
Operating Transfers					
111-4500-491.13-00	Equipment Replacement	14,690	14,700	14,700	14,700
	Subtotal	14,690	14,700	14,700	14,700
	Total Civic Center	\$758,229	\$759,750	\$765,390	\$780,300

LINE ITEMS

KEEP LAKE JACKSON BEAUTIFUL - 3900

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-3900-452.14-03	Professional	2,306	3,000	3,000	3,000
	Subtotal	2,306	3,000	3,000	3,000
Operating Expenses					
111-3900-452.43-95	Plantings	\$12,872	\$20,000	\$20,000	\$25,000
111-3900-452.57-00	Training	2,404	3,000	3,000	3,000
111-3900-452.58-00	Travel	1,458	3,000	3,000	3,500
Other Purchased Services					
111-3900-452.59-10	Dues & Memberships	895	900	5,400	1,500
111-3900-452.59-93	Arbor Day	0	0	0	0
111-3900-452.59-94	Clean Up Day	0	0	0	0
	Subtotal	895	900	5,400	1,500
General Office Supplies					
111-3900-452.61-38	Awards	0	0	0	0
111-3900-452.61-40	Operating	5,200	4,000	4,000	4,000
111-3900-452.61-71	Education Program	0	0	0	10,000
111-3900-452.86-40	Equipment	14,525	14,000	1,115	0
	Subtotal	19,725	18,000	5,115	14,000
Total KLJB		\$39,660	\$47,900	\$39,515	\$50,000

LIBRARY - 4200

<i>Expenditures - Detail</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4200-455.11-11	Service/Maintenance	\$21,996	\$22,400	\$22,714	\$23,600
111-4200-455.13-00	Overtime	156	0	0	0
	Subtotal	22,152	22,400	22,714	23,600
Employee Benefits					
111-4200-455.21-01	Health	3,835	4,500	4,273	4,400
111-4200-455.21-02	Life	35	100	35	100
111-4200-455.21-03	Dental	226	200	244	200
111-4200-455.21-04	Long Term Disability	88	100	93	100
111-4200-455.21-05	CareHere Clinic	204	0	204	0
111-4200-455.22-00	Social Security	1,628	1,700	1,671	1,800
111-4200-455.23-00	Retirement	2,554	2,800	2,873	3,100
111-4200-455.26-00	Workers Compensation	311	400	311	300
	Subtotal	8,881	9,800	9,704	10,000
Operating Expenses					
111-4200-455.34-46	Contract Cleaning	19,082	15,600	15,800	16,000
111-4200-455.41-01	Water & Sewer	931	1,700	1,700	1,700
Maintenance & Repair					
111-4200-455.43-10	Library Building	48,459	44,000	40,000	44,000
111-4200-455.43-19	Heating & Air Conditioning	1,735	3,000	4,085	4,000
111-4200-455.43-60	Furniture & Fixtures	1,432	2,000	1,500	2,000
	Subtotal	51,626	49,000	45,585	50,000
Insurance					
111-4200-455.52-01	Property	50,450	53,000	53,162	53,200
111-4200-455.52-02	Liability	101	110	93	100
	Subtotal	50,551	53,110	53,255	53,300
111-4200-455.53-00	Communications	2,208	1,800	2,700	2,500
General Supplies					
111-4200-455.61-40	Operating	3,240	3,000	3,115	3,000
	Subtotal	3,240	3,000	3,115	3,000
111-4200-455.62-20	Electricity & Natural Gas	26,937	28,000	31,000	29,500
111-4200-455.64-00	Books & Periodicals	0	0	0	0
	Subtotal	26,937	28,000	31,000	29,500
	Operating Expenses Subtotal	154,575	152,210	153,155	156,000
	Total Library	\$185,608	\$184,410	\$185,573	\$189,600

LINE ITEMS

MUSEUM - 4300

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-4300-411.34-46	Contract Cleaning	\$7,310	\$10,000	\$7,635	\$8,000
111-4300-411.41-01	Water & Sewer	854	2,300	2,300	2,300
Maintenance & Repair					
111-4300-411.43-10	Museum Building	12,275	14,000	18,400	16,000
111-4300-411.43-19	Air Conditioning	5,160	4,900	1,000	2,000
111-4300-411.43-90	Maintenance Contract	3,947	2,500	4,500	5,000
	Subtotal	21,382	21,400	23,900	23,000
111-4300-411.52-01	Property Insurance	45,864	48,200	58,341	58,500
111-4300-411.53-00	Communications	4,862	4,000	4,400	4,500
General Supplies					
111-4300-411.61-40	Operating	3,938	3,800	3,800	3,800
	Subtotal	3,938	3,800	3,800	3,800
111-4300-411.62-10	Electricity & Natural Gas	10,889	12,500	12,850	12,350
111-4300-411.62-20					
Total Museum		\$95,099	\$102,200	\$113,226	\$112,450

YOUTH ADVISORY - 4400

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses					
111-4400-411.54-00	Advertising	\$0	\$500	\$500	\$500
111-4400-411.57-00	Training	0	4,000	1,000	4,000
111-4400-411.58-00	Travel	688	2,000	500	2,000
General Supplies					
111-4400-411.61-21	T-Shirts	648	1,000	750	1,000
111-4400-411.61-40	Operating	366	1,500	1,000	1,500
111-4400-411.61-70	Program	1,043	7,000	6,000	7,000
	Subtotal	2,057	9,500	7,750	9,500
Total Youth Advisory		\$2,745	\$16,000	\$9,750	\$16,000

SENIOR CITIZEN ADVISORY - 4600

<i>Expenditures - Details</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
111-4600-411.11-17	Temp/Seasonal	9,821	9,400	9,400	9,400
	Subtotal	9,821	9,400	9,400	9,400
Employee Benefits					
111-4600-411.22-00	Social Security	757	500	500	500
111-4600-411.26-00	Workers Compensation	114	100	100	100
		871	600	600	600
Operating Expenses					
111-4600-411.61-40	Operating	2,750	3,000	3,000	3,000
111-4600-411.61-70	Programs	35,995	40,000	40,000	40,000
	Subtotal	38,745	43,000	43,000	43,000
Total Senior Advisory		\$49,437	\$53,000	\$53,000	\$53,000

LINE ITEMS

**UTILITIES
NON-DEPARTMENTAL - 0500**

<i>Resources</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Operating Revenues	\$4,278,723	\$4,286,670	\$3,080,320	\$5,184,994
<i>Total Resources</i>	\$4,278,723	\$4,286,670	\$3,080,320	\$5,184,994
<i>Expenditures</i>	2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
251-0500-442.43-22 Emergency Line Repairs	\$380,506	0	0	0
Transfer to General Fund:				
251-0500-491.11-02 Administrative Fee-Sanitation	\$300,000	\$300,000	\$300,000	\$315,000
251-0500-491.11-03 Administrative Fee-Water/WW	600,000	650,000	650,000	680,000
251-0500-491.11-04 Solid Waste Franchise Fee	200,000	200,000	200,000	205,000
251-0500-491.31-00 Transfer to General Capital Projects	1,200,000	1,200,000	0	1,500,000
251-0500-491.54-00 Transfer to Utility Debt Service	1,598,217	1,936,670	1,930,320	2,484,994
<i>Total Expenditures</i>	\$4,278,723	\$4,286,670	\$3,080,320	\$5,184,994

UTILITY ADMINISTRATION - 5000

<i>Expenditures - Detail</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-5000-441.11-11	Service/Maintenance	\$132,458	\$145,200	\$107,744	\$148,900
251-5000-441.11-12	Office/Clerical	112,897	122,600	123,011	130,300
251-5000-441.11-16	Management/Supervision	63,850	66,500	44,300	71,000
251-5000-441.11-17	Temp/Seasonal	5,060	5,000	0	5,000
251-5000-441.11-99	Miscellaneous	3,241	0	0	0
251-5000-441.13-00	Overtime	15,290	33,000	22,100	33,000
	Subtotal	332,796	372,300	297,155	388,200
Employee Benefits					
251-5000-441.21-01	Health	60,016	71,800	59,298	70,600
251-5000-441.21-02	Life	558	500	494	500
251-5000-441.21-03	Dental	3,284	4,000	2,928	3,900
251-5000-441.21-04	Long Term Disability	1,274	1,500	1,128	1,600
251-5000-441.21-05	CareHere Clinic	3,208	0	2,860	0
251-5000-441.22-00	Social Security	24,048	28,500	19,800	29,700
251-5000-441.23-00	Retirement	37,419	45,900	34,700	50,800
251-5000-441.24-00	Tuition Reimbursement	2,313	0	0	0
251-5000-441.26-00	Workers Compensation	1,789	3,400	1,400	2,200
	Subtotal	133,909	155,600	122,608	159,300
Operating Expenses					
251-5000-441.33-40	Outside Auditor	34,500	34,500	34,415	35,000
Maintenance & Repair					
251-5000-441.43-50	Non Fleet Equipment	789	1,200	500	1,000
251-5000-441.43-90	Maintenance Contract	116,954	144,860	112,000	177,000
251-5000-441.43-40	Fleet vehicles & Equip	4,478	2,000	1,850	2,000
	Subtotal	117,743	146,060	114,350	180,000
251-5000-441.44-02	Rental - Vehicle & Equipment	2,912	4,750	4,500	4,700
Insurance					
251-5000-441.52-01	Property	2,255	2,500	2,375	2,500
251-5000-441.52-02	Liability	2,321	2,500	4,552	4,600
	Subtotal	4,576	5,000	6,927	7,100
251-5000-441.53-00	Communications	10,908	15,800	5,000	8,000
251-5000-441.57-00	Training	616	4,000	800	4,000
251-5000-441.58-00	Travel	498	6,750	25	6,700

LINE ITEMS

UTILITY ADMINISTRATION - 5000

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
General Supplies					
251-5000-441.61-10	Office	79,000	95,000	75,000	75,000
251-5000-441.61-20	Wearing Apparel	1,395	1,800	1,500	1,800
251-5000-441.61-30	Gasoline and Diesel	4,749	6,100	3,500	6,100
251-5000-441.61-31	Fuel - CNG	1,234	2,100	1,200	2,100
251-5000-441.61-40	Operating	14,361	10,000	8,000	1,000
	Subtotal	100,739	115,000	89,200	86,000
251-5000-441.86-40	Equipment	36,569	100,000	45,000	100,000
	Operating Expenses Subtotal	313,539	433,860	300,217	431,500
Operating Transfers					
251-5000-491.13-00	Equipment Replacement	78,376	78,500	78,500	78,500
251-5000-491.16-00	Unemployment Insurance	0	0	0	2,500
	Subtotal	78,376	78,500	78,500	81,000
	Total Utility Administration	\$858,620	\$1,040,260	\$798,480	\$1,060,000

WATER - 5400

<i>Expenditures - Detail</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-5400-442.11-11	Service/Maintenance	\$106,417	\$157,500	\$132,075	\$166,600
251-5400-442.11-12	Office/Clerical	18,851	27,500	25,896	29,000
251-5400-442.11-13	Technical	139,889	221,700	183,062	226,900
251-5400-442.11-16	Management/Supervision	185,896	196,300	214,761	225,000
251-5400-442.11-99	Miscellaneous	-1,459	0	0	0
251-5400-442.13-00	Overtime	47,798	65,000	65,000	65,000
	Subtotal	497,392	668,000	620,794	712,500
Employee Benefits					
251-5400-442.21-01	Health	67,256	98,800	84,674	97,100
251-5400-442.21-02	Life	626	800	707	800
251-5400-442.21-03	Dental	4,009	5,500	4,880	5,400
251-5400-442.21-04	Long Term Disability	1,776	2,700	2,217	2,900
251-5400-442.21-05	CareHere Clinic	3,623	0	4,085	0
251-5400-442.22-00	Social Security	35,983	51,100	40,917	54,500
251-5400-442.23-00	Retirement	55,884	83,400	70,308	94,400
251-5400-442.26-00	Workers Compensation	4,172	9,500	4,840	7,000
	Subtotal	173,329	251,800	212,628	262,100
Operating Expenses					
Professional Service Fees					
251-5400-442.33-44	Water Well Evaluation	0	15,000	15,000	25,000
251-5400-442.33-62	Environmental Consultant	6,787	7,500	11,000	10,000
251-5400-442.34-30	Lab Work	16,455	43,000	43,000	25,000
251-5400-442.34-32	Water Consultant	0	0	0	0
251-5400-442.34-43	Contract Mowing	48,124	47,000	47,000	51,500
251-5400-442.34-45	Brazoria County Conservation	20,447	30,000	30,000	22,999
	Subtotal	91,813	142,500	146,000	134,499
251-5400-442.41-10	BWA - Water Purchase	2,759,400	2,971,100	2,971,100	3,358,000
Maintenance & Repair					
251-5400-442.43-10	Building	6,939	12,000	12,000	15,000
251-5400-442.43-20	Water Production/Distribution	228,412	356,210	356,000	360,000
251-5400-442.43-21	Fire Hydrant Maintenance	70,609	75,000	75,000	75,000
251-5400-442.43-30	Wells	90,191	140,000	140,000	220,000
251-5400-442.43-40	Vehicles	14,609	11,500	11,500	12,500
251-5400-442.43-50	Equipment	71,501	50,000	50,000	50,000
251-5400-442.43-52	Generators	0	5,000	5,000	5,000
251-5400-442.43-90	Maintenance Contracts	48,804	57,200	57,200	60,000
	Subtotal	531,065	706,910	706,700	797,500

LINE ITEMS

WATER - 5400

		2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Operating Expenses (Cont.)					
Insurance					
251-5400-442.52-01	Property	198	275	198	200
251-5400-442.52-02	Liability	6,445	5,110	6,254	6,300
	Subtotal	6,643	5,385	6,452	6,500
251-5400-442.53-00	Communication	17,279	20,000	24,000	30,000
251-5400-442.57-00	Training	8,621	15,000	15,000	15,000
251-5400-442.58-00	Travel	0	2,000	2,000	5,000
251-5400-442.59-10	Dues and Memberships	2,232	2,500	2,500	2,500
251-5400-442.59-20	State Permit	31,271	32,000	32,000	35,000
General Supplies					
251-5400-442.61-10	Office	1,000	1,000	1,000	1,000
251-5400-442.61-20	Wearing Apparel	6,115	7,500	7,500	7,500
251-5400-442.61-30	Gasoline & Diesel	8,360	9,300	7,000	7,000
251-5400-442.61-31	Fuel - CNG	2,888	2,700	2,500	2,500
251-5400-442.61-40	Operating	27,125	27,000	27,000	27,000
251-5400-442.61-41	Meters	3,863	10,000	0	0
251-5400-442.61-50	Chemicals	235,375	270,000	270,000	300,000
	Subtotal	284,726	327,500	315,000	345,000
251-5400-442.62-10	Natural Gas	0	0	0	0
251-5400-442.62-20	Electricity	181,049	186,000	210,000	210,000
	Operating Expenses Subtotal	3,914,099	4,410,895	4,430,752	4,938,999
Operating Transfers					
251-5400-491.13-00	Equipment Replacement	62,960	63,000	63,000	63,000
251-5400-491.16-00	Unemployment Insurance	0	0	0	2,500
	Subtotal	62,960	63,000	63,000	65,500
Total Water		\$4,647,780	\$5,393,695	\$5,327,174	\$5,979,099

WASTEWATER - 6000

<i>Expenditures - Detail</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-6000-444.11-11	Service/Maintenance	\$421,544	\$468,900	\$414,406	\$490,700
251-6000-444.11-12	Office Clerical	18,850	27,500	25,896	29,000
251-6000-444.11-13	Technical	160,231	228,500	228,784	245,100
251-6000-444.11-16	Management/Supervision	244,195	257,800	298,361	312,600
251-6000-444.11-99	Miscellaneous	-1,463	0	0	0
251-6000-444.13-00	Overtime	107,753	100,000	100,000	100,000
	Subtotal	951,110	1,082,700	1,067,447	1,177,400
Employee Benefits					
251-6000-444.21-01	Health	145,163	188,600	169,998	185,400
251-6000-444.21-02	Life	1,348	1,400	1,414	1,400
251-6000-444.21-03	Dental	8,642	10,400	9,760	10,300
251-6000-444.21-04	Long Term Disability	3,456	4,400	3,884	4,800
251-6000-444.21-05	CareHere Clinic	7,809	0	8,169	0
251-6000-444.22-00	Social Security	69,446	82,800	68,606	90,100
251-6000-444.23-00	Retirement	109,552	135,200	122,381	156,000
251-6000-444.26-00	Workers Compensation	8,688	11,000	8,640	10,600
	Subtotal	354,104	433,800	392,852	458,600
Operating Expenses					
251-6000-444.33-32	Outside Engineers	0	0	0	0
251-6000-444.33-62	Environmental Consultant	6,787	5,000	0	5,000
251-6000-444.34-30	Testing Laboratory	17,163	25,000	25,000	25,000
251-6000-444.34-42	Line Repair	0	150,000	0	0
251-6000-444.34-75	Sludge Disposal	58,618	90,000	90,000	90,000
Maintenance & Repair					
251-6000-444.43-10	Building	10,298	70,000	70,000	70,000
251-6000-444.43-20	Wastewater Collection System	37,366	296,210	296,210	450,000
251-6000-444.43-40	Vehicles	44,346	29,000	40,000	40,000
251-6000-444.43-50	Equipment	190,217	300,000	300,000	350,000
251-6000-444.43-52	Generators	18	20,000	20,000	20,000
251-6000-444.43-90	Maintenance Contracts	30,850	55,000	55,000	50,000
	Subtotal	313,095	770,210	781,210	980,000
251-6000-444.44-02	Rental - Equipment	1,511	40,000	2,000	2,000

LINE ITEMS

WASTEWATER - 6000

		2022-23 Actual	2023-24 Budget	2023-24 Estimated	2024-25 Adopted
Operating Expenses (Cont.)					
Insurance					
251-6000-444.52-01	Property	58,651	61,600	58,820	58,900
251-6000-444.52-02	Liability	11,442	14,500	11,472	11,500
	Subtotal	70,093	76,100	70,292	70,400
251-6000-444.53-00	Communication	17,232	16,000	16,000	16,000
251-6000-444.57-00	Training	9,775	16,000	16,000	16,000
251-6000-444.58-00	Travel	62	1,000	1,000	4,000
251-6000-444.59-10	Dues & Memberships	1,437	2,500	2,500	2,500
251-6000-444.59-20	State Inspection	48,716	50,000	72,000	50,000
General Supplies					
251-6000-444.61-10	Office	1,534	1,500	1,000	1,500
251-6000-444.61-20	Wearing Apparel	6,206	8,000	8,000	8,000
251-6000-444.61-30	Gasoline & Diesel	39,758	41,000	39,000	41,000
251-6000-444.61-31	Fuel - CNG	5,017	5,000	4,000	5,000
251-6000-444.61-40	Operating	29,866	27,000	27,000	29,000
251-6000-444.61-50	Chemicals	213,569	243,000	243,000	265,000
251-6000-444.61-55	Laboratory Chemicals	21,729	20,000	20,000	40,000
251-6000-444.61-57	Laboratory Non-Chemicals	9,872	15,000	15,000	15,000
	Subtotal	327,551	360,500	357,000	404,500
251-6000-444.62-10	Natural Gas	0	0	0	0
251-6000-444.62-20	Electricity	302,055	351,700	353,000	366,000
	Operating Expenses Subtotal	1,174,095	1,954,010	1,786,002	2,031,400
Operating Transfers					
251-6000-491.13-00	Equipment Replacement	127,600	127,600	127,600	127,600
251-6000-491.16-00	Unemployment Insurance	0	0	0	2,500
	Subtotal	127,600	127,600	127,600	130,100
Total Wastewater		\$2,606,909	\$3,598,110	\$3,373,901	\$3,797,500

SANITATION - 7600

<i>Expenditures - Detail</i>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Salaries & Wages					
251-7600-432.11-11	Service/Maintenance	\$951,347	\$1,050,800	\$1,032,835	\$1,115,800
251-7600-432.11-12	Office Clerical	38,442	40,900	41,706	43,700
251-7600-432.11-13	Technical	14,493	39,600	38,842	40,900
251-7600-432.11-16	Management/Supervision	106,715	110,500	113,576	118,500
251-7600-432.14-03	Temp/Seasonal	128,423	145,000	145,000	145,000
251-7600-432.11-99	Miscellaneous	4,173	0	0	0
251-7600-432.13-00	Overtime	158,735	178,000	178,000	178,000
251-7600-432.14-02	Contract Labor	33,344	0	0	0
	Subtotal	1,435,672	1,564,800	1,549,959	1,641,900
Employee Benefits					
251-7600-432.21-01	Health	200,328	245,500	223,006	241,400
251-7600-432.21-02	Life	1,865	1,600	1,863	1,600
251-7600-432.21-03	Dental	11,939	13,600	12,854	13,400
251-7600-432.21-04	Long Term Disability	4,504	5,700	4,861	6,100
251-7600-432.21-05	CareHere Clinic	10,789	0	10,759	0
251-7600-432.22-00	Social Security	94,473	105,200	91,730	111,400
251-7600-432.23-00	Retirement	146,511	175,000	155,210	198,300
251-7600-432.26-00	Workers Compensation	22,709	38,900	22,351	27,900
	Subtotal	493,118	585,500	522,634	600,100
Operating Expenses					
Professional Service Technical					
251-7600-432.33-58	Sanitation Rate Consultant	42,917	0	20,000	20,000
251-7600-432.34-76	Waste Disposal Contract	1,165,902	1,248,900	1,296,666	1,353,000
251-7600-432.34-77	Recycling Services	183,936	211,800	224,500	225,000
251-7600-432.34-78	Wood Grinding Services	64,990	120,000	60,000	120,000
	Subtotal	1,457,745	1,580,700	1,601,166	1,718,000
Maintenance & Repair					
251-7600-432.43-28	Landfill Road	0	0	0	0
251-7600-432.43-29	Chipping Facility	3,652	6,000	4,206	6,000
251-7600-432.43-40	Vehicles	336,058	250,000	249,463	250,000
251-7600-432.43-50	Non Fleet Equipment	16,211	16,000	0	0
251-7600-432.43-52	Containers	21,729	23,000	29,188	30,000
251-7600-432.43-90	Maintenance Contracts	0	3,500	20,000	20,000
	Subtotal	377,650	295,000	282,857	286,000
251-7600-432.44-02	Rental - Vehicles	1,811	1,850	1,850	1,850
Insurance					
251-7600-432.52-01	Property	2,055	2,200	4,677	4,700
251-7600-432.52-02	Liability	59,092	55,535	60,239	60,300
	Subtotal	61,147	57,735	64,916	65,000

LINE ITEMS

SANITATION - 7600

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimated	Adopted
Operating Expenses (Cont.)					
251-7600-432.53-00	Communication	2,570	2,300	2,300	2,300
251-7600-432.57-00	Training	5,587	700	500	700
251-7600-432.58-00	Travel	15	500	300	500
251-7600-432.59-10	Dues and Memberships	0	150	245	250
General Supplies					
251-7600-432.61-10	Office	1,112	850	1,500	1,500
251-7600-432.61-20	Wearing	11,984	14,500	14,500	15,000
251-7600-432.61-30	Gasoline & Diesel	28,990	31,000	31,000	31,000
251-7600-432.61-31	Fuel - CNG	66,640	74,000	74,000	74,000
251-7600-432.61-40	Operating	70,213	85,000	84,950	85,000
	Subtotal	178,939	205,350	205,950	206,500
	Operating Expenses Subtotal	2,085,464	2,147,785	2,180,084	2,301,100
Operating Transfers					
251-7600-491.13-00	Equipment Replacement	525,890	525,900	525,900	525,900
251-7600-491.16-00	Unemployment Insurance	0	0	0	2,500
	Subtotal	525,890	525,900	525,900	528,400
	Total Sanitation	\$4,540,144	\$4,823,985	\$4,778,577	\$5,071,500