



**PERFORMANCE AT A GLANCE**

*August 2014*

	Current Month	Year to Date	Chart
<b>GENERAL FUNDS</b>			
Total Revenues	N/A	POSITIVE	A
Sales Tax Analysis	POSITIVE	POSITIVE	B
Property Tax Collection Analysis	NEGATIVE	POSITIVE	C
Recreation Revenue Analysis	NEGATIVE	NEGATIVE	D
Civic Center Revenue Analysis	POSITIVE	NEGATIVE	E
<b>MOTEL OCCUPANCY FUND</b>			
Motel Tax Revenue Analysis	POSITIVE	POSITIVE	F
<b>UTILITY FUNDS</b>			
Water Billing Analysis	NEGATIVE	NEGATIVE	G
Sewer Billing Analysis	NEGATIVE	NEGATIVE	H
<b>PAYROLL/BENEFIT EXPENDITURE ANALYSIS</b>			
Utility Fund	N/A	POSITIVE	I
General Fund	N/A	POSITIVE	J
<b>INVESTMENTS</b>			
Investment Report	N/A	N/A	K

**PERFORMANCE INDICATORS :**

**POSITIVE** Positive = Positive variance as compared to seasonal trend.

**NEGATIVE** Negative = Negative variance as compared to seasonal trend.

# General Fund



CHART A

## General Fund Revenues through 8-31-14

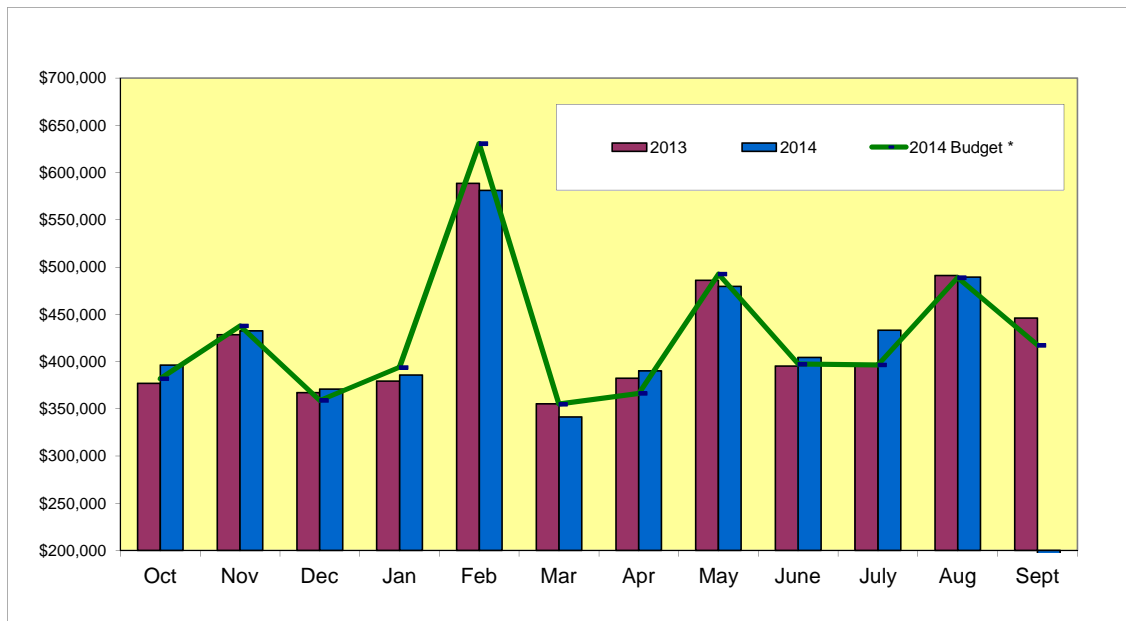
	Original Budget	YTD Revenue	Percent of Budget Collected	12-13 YTD % of actual collected	
Property Tax (excl. P&I)	3,444,276	3,445,888	100%	99%	
Sales Tax	5,117,000	4,704,225	92%	91%	
Franchise Tax	1,583,000	1,580,798	100%	95%	
Industrial District	4,186,100	4,186,100	100%	100%	
Licenses & Permits	239,100	457,176	191%	94%	Increase primarily due to new permits related to Dow Research I building.
Grants & Shared Rev	65,000	103,764	160%	90%	FY 2014 over budget due to grant revenues currently not being budgeted.
Recreation	882,140	806,948	91%	97%	
Civic Center	248,600	234,685	94%	79%	
Fines & Forfeits	476,600	575,996	121%	91%	Increase primarily due to new collection agency & a fully staffed PD.
Miscellaneous	190,000	172,450	91%	100%	
Interest earned	36,621	14,691	40%	90%	Decrease due to new depository contract with First National Bank. (Contracts must be renewed every 5 years by State law.)
Trsf Econ. Devl Fund	350,000	350,000	100%	100%	
Trsf Gen. Contingency	-	-	0%	100%	
Trsf Utility Fund	438,390	401,857	92%	92%	
<b>Total General Fund</b>	<b>17,256,827</b>	<b>17,034,579</b>	<b>99%</b>		

CHART B

## SALES TAX ANALYSIS

Positive

August



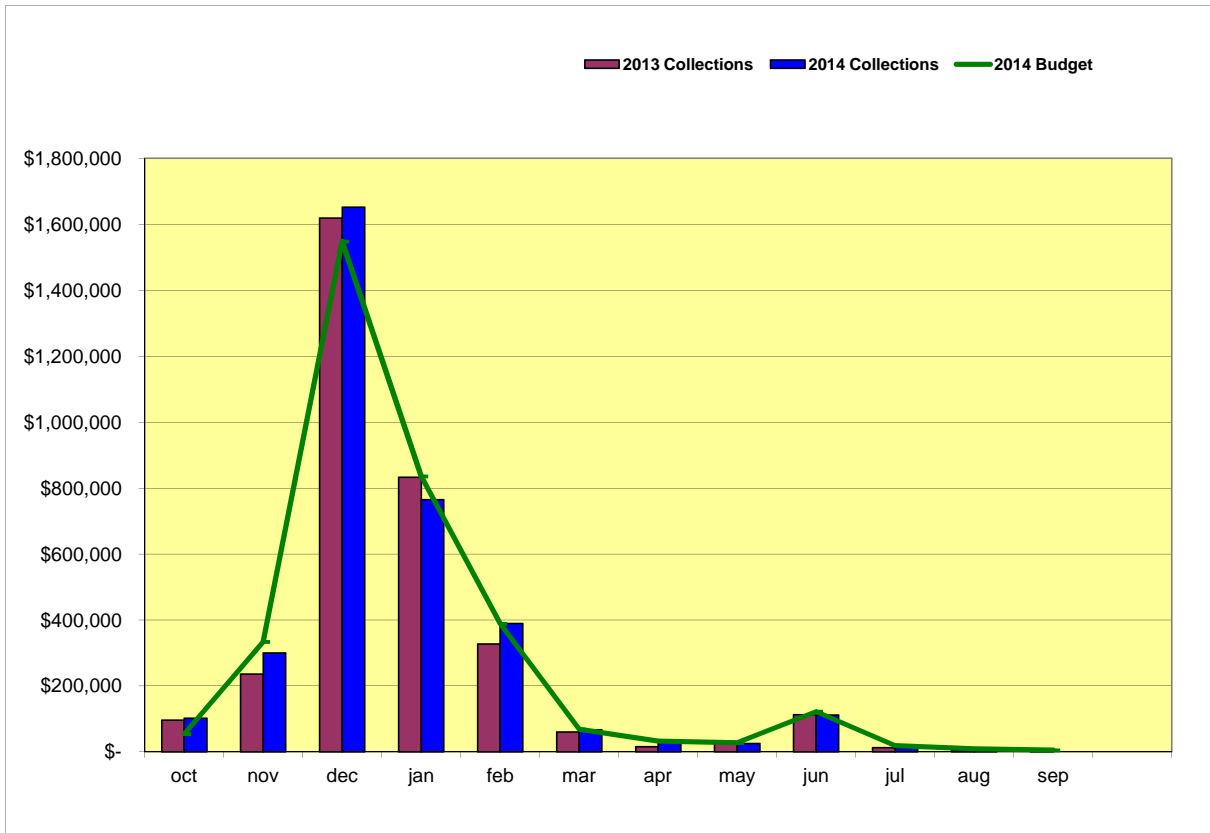
\* FY 2014 Budget is divided into months based on the monthly percentages of the last five years' activity of sales tax revenue.

CHART C

PROPERTY TAX COLLECTION ANALYSIS

Negative

August



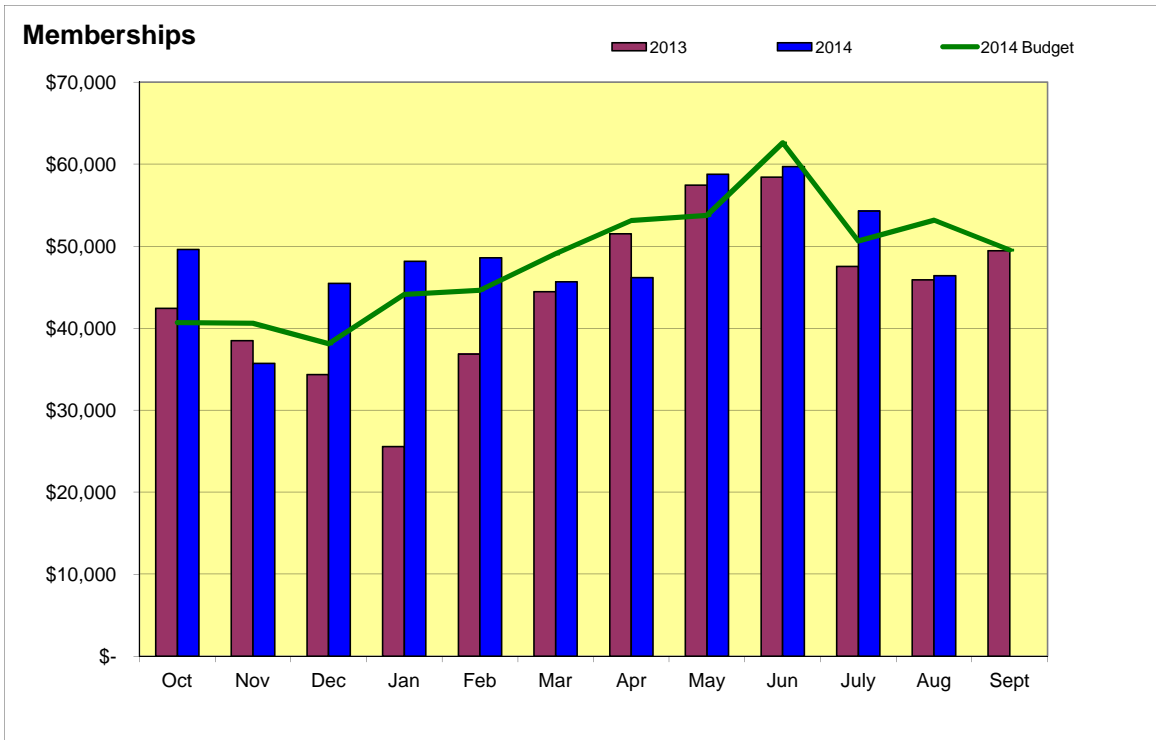
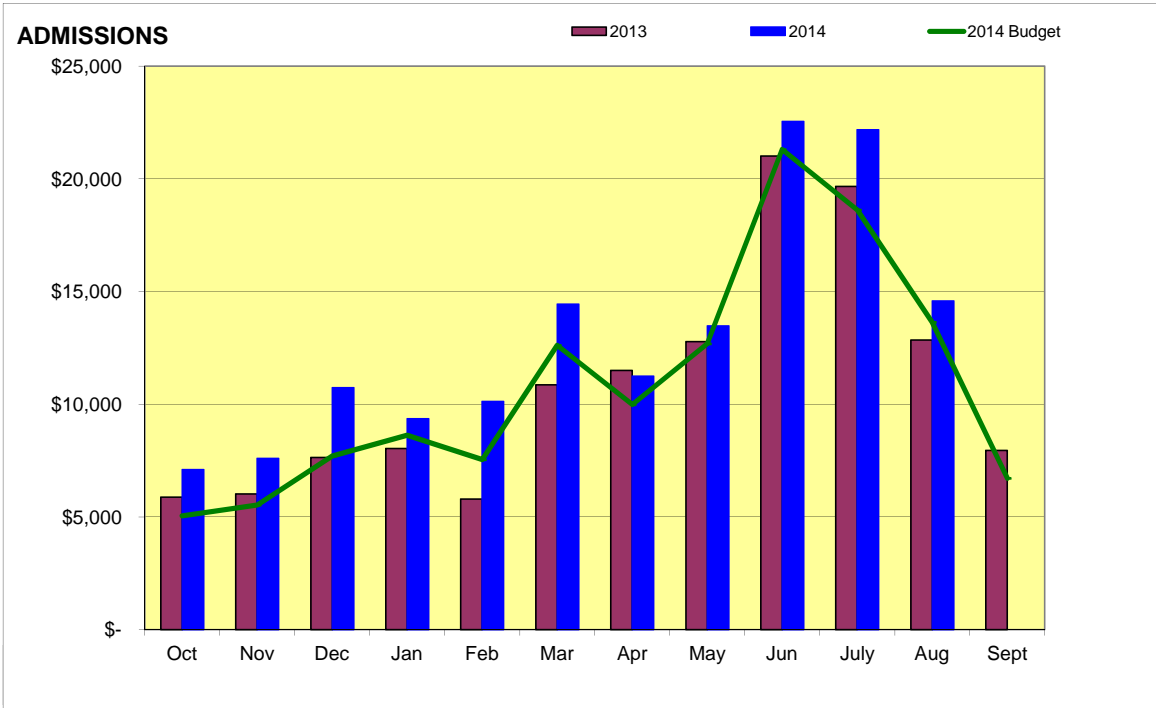
\* FY 2014 Budget is divided into months based on the monthly percentages of the last five years' activity of property tax revenue.

CHART D

**RECREATION ADMISSIONS/MEMBERSHIP REVENUE ANALYSIS**

Negative

August



\* FY 2014 Budget is divided into months based on the monthly percentages of the last five years' activity of revenue.

\*\* Effective in FY 2014, Membership rates increased compared to prior years. The 2014 budget line includes the rate changes.

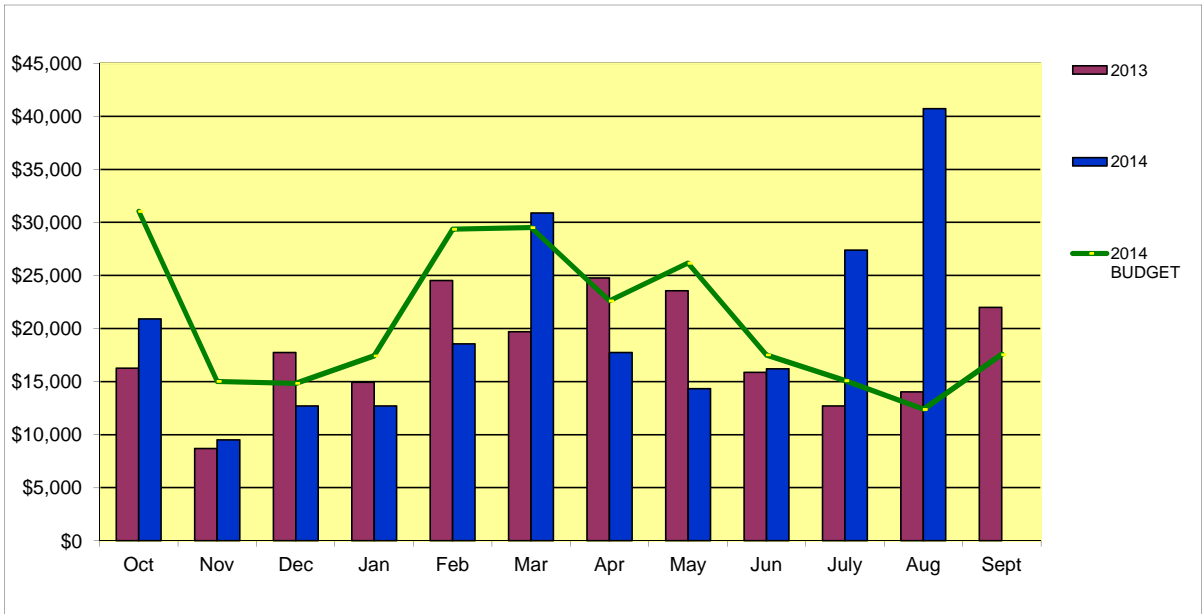
# General Fund

## Continued

CHART E

### CIVIC CENTER REVENUE ANALYSIS

Positive August

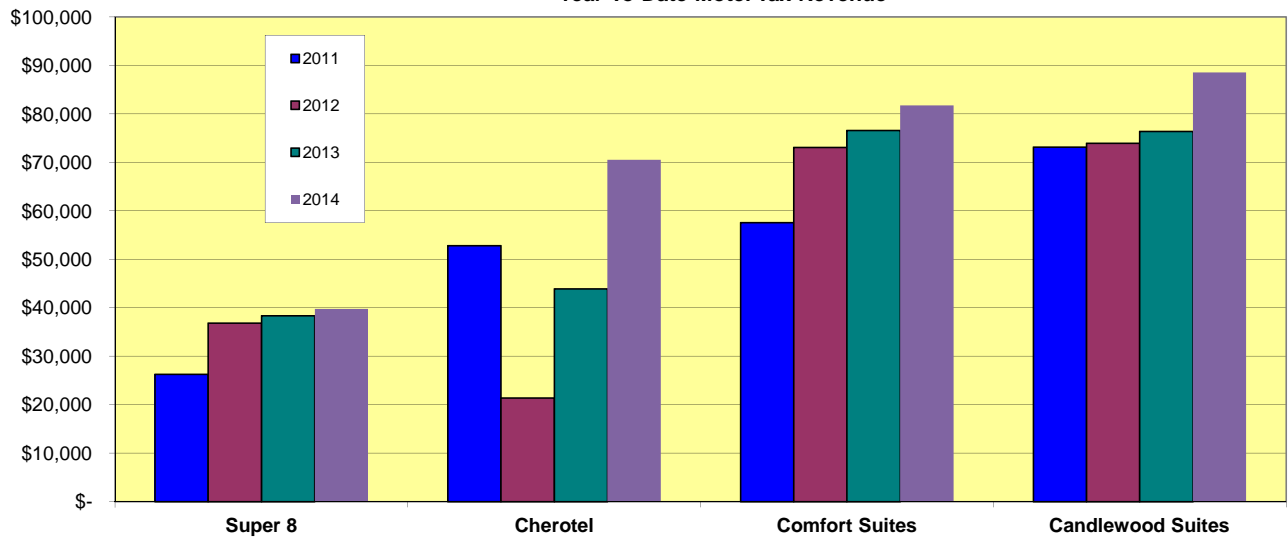


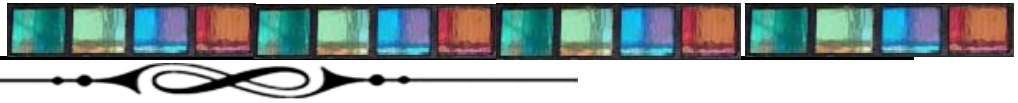
\* FY 2014 Budget is divided into months based on the monthly percentages of the last five years' activity of revenue.

# Motel Occupancy Fund

CHART F

### Year-To-Date Motel Tax Revenue



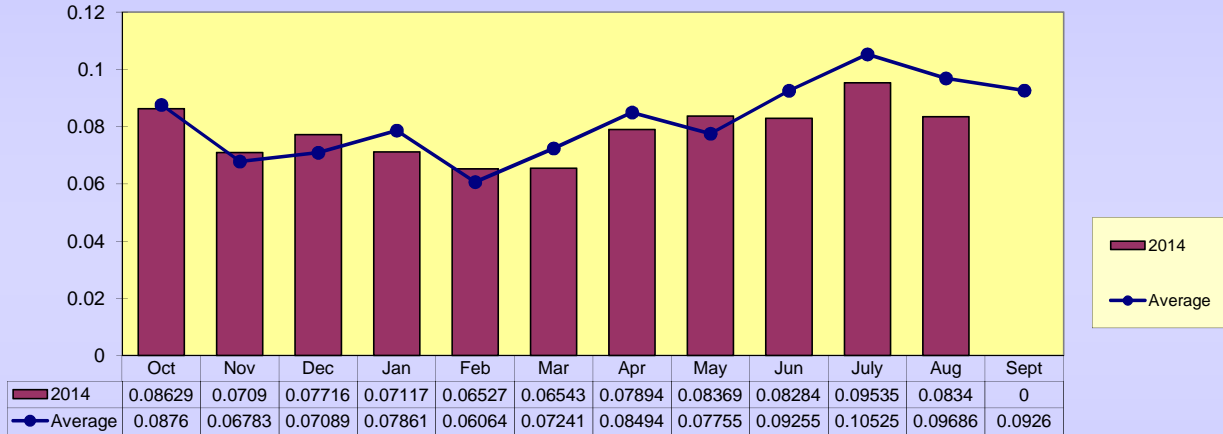


## WATER BILLING ANALYSIS

Negative August

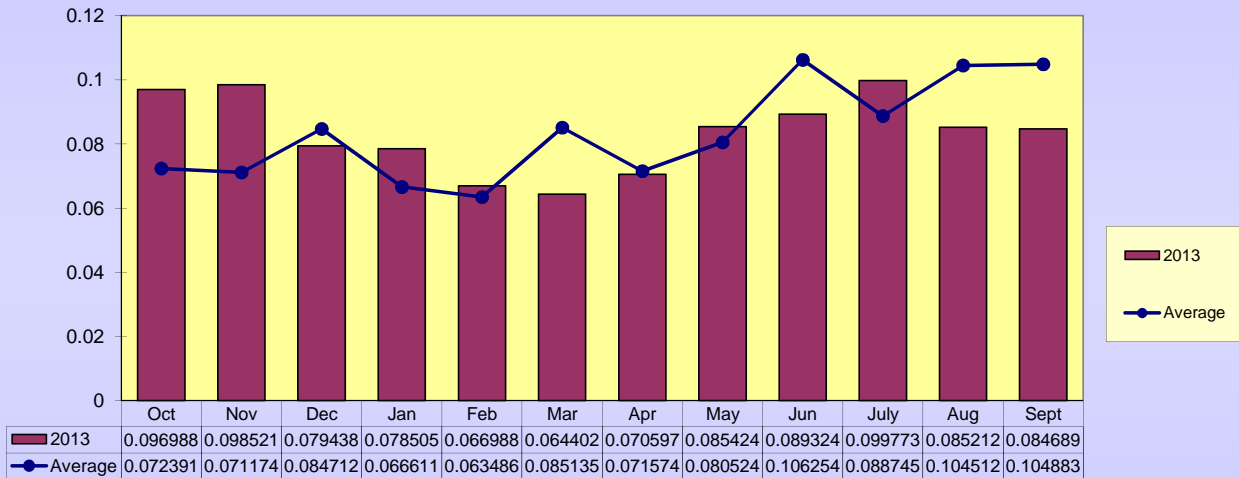
CHART G

**Average Percent of Total Water Billings Occurring in a Given Month / 2014 Percent of Budgeted Billings**



The line in the graph represents a six year history of the percentage of total annual billings which occur in any given month. The bars represent the percentage of budget which was billed in that month. If the bars hit the line every month we are meeting budget.

**Average Percent of Total Water Billings Occurring in a Given Month / 2013 Percent of Budgeted Billings**



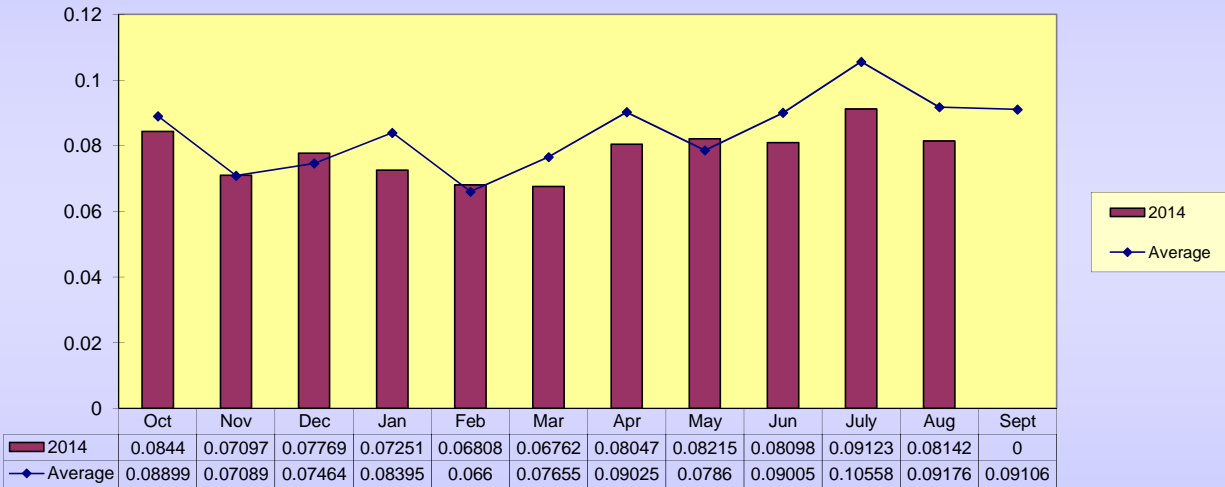
The line in the graph represents a six year history of the percentage of total annual billings which occur in any given month. The bars represent the percentage of budget which was billed in that month. If the bars hit the line every month we are meeting budget.



SEWER BILLING ANALYSIS

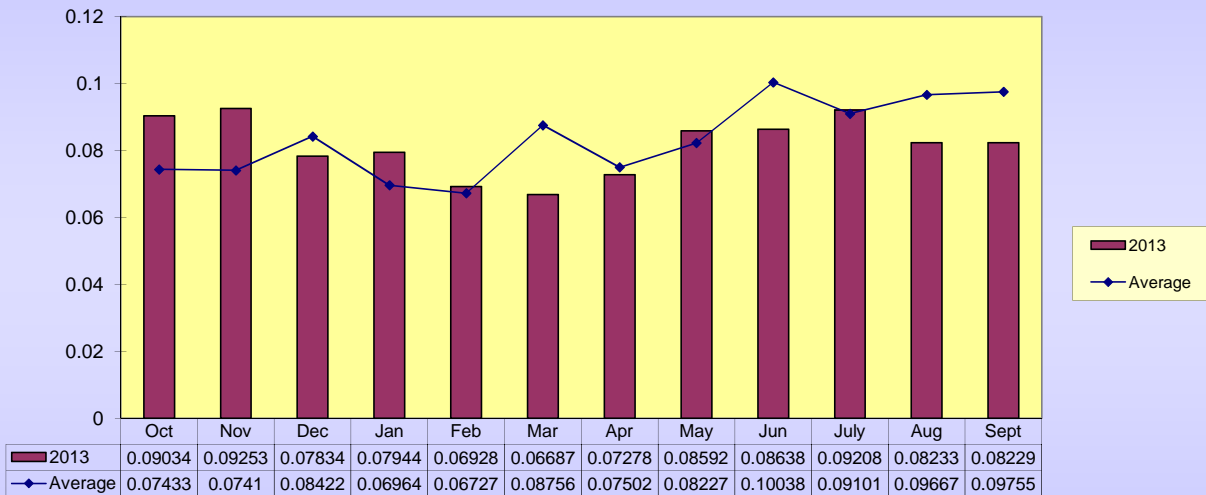
CHART H

Average Percent of Total Sewer Billings Occurring in a Given Month/  
2014 Percent of Budgeted Billings



The line in the graph represents a six year history of the percentage of total annual billings which occur in any given month. The bars represent the percentage of budget which was billed in that month. If the bars hit the line every month we are meeting budget.

Average Percent of Total Sewer Billings Occurring in a Given Month/  
2013 Percent of Budgeted Billings



The line in the graph represents a six year history of the percentage of total annual billings which occur in any given month. The bars represent the percentage of budget which was billed in that month. If the bars hit the line every month we are meeting budget.

# Utility Fund



## PAYROLL / BENEFITS EXPENDITURE ANALYSIS

Positive

YTD

### CHART I

Payroll Periods to date: 24  
 Total Payroll Periods 26  
 % of Payroll Periods Expired: 92.31%

	FY 2014 Budget	Expended to Date	Percentage of Budget Expended
Service Maintenance	\$ 1,232,800	\$ 1,018,265	82.60%
Office / Clerical	138,700	107,036	77.17%
Technical	355,900	322,482	90.61%
Management/Supervision	363,200	345,467	95.12%
Temp / Seasonal	-	115	0.00%
Overtime	195,000	187,178	95.99%
Contract Labor	80,000	101,371	126.71%
Group Insurance	335,600	275,295	82.03%
Employer FICA	174,700	146,826	84.04%
Retirement Contributions	319,300	275,534	86.29%
Workers Compensation	<u>35,200</u>	<u>20,595</u>	58.51%
<b>TOTAL</b>	<b>\$ 3,230,400</b>	<b>\$ 2,800,164</b>	<b>86.68%</b>



# General Fund



## PAYROLL / BENEFITS EXPENDITURE ANALYSIS

Positive

YTD

### CHART J

Payroll Periods to date: 24  
 Total Payroll Periods 26  
 % of Payroll Periods Expired: 92.31%

	FY 2014 Budget	Expended to Date	Percentage of Budget Expended
Service Maintenance	\$ 1,186,600	\$ 976,945	82.33%
Office / Clerical	632,100	567,223	89.74%
Technical	992,600	880,520	88.71%
Sworn Personnel	2,065,000	1,734,450	83.99%
Professional	354,500	305,978	86.31%
Management/Supervision	2,165,500	1,852,234	85.53%
Temp / Seasonal	404,400	338,435	83.69%
Overtime	248,000	253,440	102.19%
Contract Labor - budgeted	29,000	19,143	66.01%
Contract Labor - salary savings		23,651	
Group Insurance	865,800	712,531	82.30%
Employer FICA	605,200	510,114	84.29%
Retirement Contributions	1,145,000	975,910	85.23%
Workers Compensation	65,000	45,583	70.13%
<b>TOTAL</b>	<b>\$ 10,758,700</b>	<b>\$ 9,196,157</b>	<b>85.48%</b>

# ECONOMIC DEVELOPMENT



## CHART K

Lake Jackson has entered into two Section 380 sales tax agreements to promote economic development. In the first agreement with Prime Retail, Prime agreed to renovate the exterior of the the Brazos Mall property and add an expanded food court and large theatre. At an offsite property Prime removed an existing theatre and replaced it with three large big box retailers. In exchange, the City agreed to rebate Prime half of the City's additional sales tax revenues generated from these properties. The second 380 agreement is with Kohls. To entice Kohl's to tear down an existing vacant building and build a Kohls store and an additional strip center the City agreed to rebate half of their sales tax revenue generated by the Kohls store.

### Total Sales Tax Rebates

#### Fiscal Year

2009	181,431
2010	144,087
2011	148,021
2012	143,839
2013	145,266
2014 YTD	255,390

### Grants



Grantor	Description	Award	Total Projected Expenditures	Expenditures To Date	City Grant Match Requirement	Grant Received To Date	Grant Funds to be Received
FEMA	Hurricane Ike	\$ 2,041,646	\$ 2,288,961	\$ 2,288,961	10%	\$ 1,957,300	\$ 84,345
Dept. of Justice	Bullet Proof Vests	\$ 8,345	\$ 16,689	\$ 12,552	50%	\$ 6,276	\$ 2,069
Texas Law Enforcement Officer Standards and Education Commission	Education Grant	\$ 3,481	\$ 3,481	\$ -	100%	\$ 3,481	\$ -

# INVESTMENTS



CHART L

Account Type	Purchase Date	Maturity Date	Yield 8/31/2014	Amount Invested 7/31/14	Amount Invested 8/31/14	% of Total 8/31/14
First National			0.48%	\$ 10,274,281	\$ 10,304,768	29.93%
TexPool			0.03%	6,513,805	6,514,001	18.92%
TexStar			0.04%	9,540,920	9,541,203	27.71%
First Public			0.12%	7,674,290	7,675,044	22.29%
CD's:						1.16%
TX. Gulf Bank	6/20/2014	6/20/2015	0.45%	100,000	100,000	
Int. Bank of Commerce	8/4/2014	2/4/2016	0.60%	100,000	100,000	
Compass	11/29/2013	1/29/2015	1.09%	100,000	100,000	
BBVA Compass (formerly Guaranty Fe	5/13/2014	2/13/2015	0.40%	99,000	99,000	
<b>Total Invested</b>				<b>\$ 34,402,296</b>	<b>\$ 34,434,016</b>	<b>100.00%</b>

Weighted Maturity	4 Days
Weighted Yield	0.19 %
Three Month Treasury Bill	0.03 %

The City utilizes a "Pooled Cash" fund. This means that we combine all of the separate funds of the City into one fund ( we call it the Clearing Fund) for investment and checking account purposes. Each individual fund then "owns" a portion of the Clearing Fund. As of 8/31/2014 the ownership of the Clearing fund was as follows:

General fund	\$ 8,378,123
Payroll	206,591
General Contingency	801,279
Equipment Replacement	5,785,474
Unemployment Insurance	165,750
Park	295,773
Special Events	1,179
Motel Occupancy Tax Fund	53,828
Economic Development Fund	1,918,738
Economic Development Debt Service	1,792
General Projects Fund	1,018,683
Municipal Court & Emergency Operation	80,448
2007 W&S Bond Construction Fund	-5,318
General Debt Service Fund	1,009,360
Utility fund	2,712,370
Utility Contingency Fund	349,014
Utility Projects Fund	590,360
Utility Debt Service fund	2,177,910
2010 Drainage & Infrastructure	1,017,718
Golf Course Debt Service	0
Golf Course Special Revenue	706
2009 Bond Construction Fund	0
Red Light Revenue	23,492
Downtown Revitalization	71,260
2009 Revenue Bond	-17,542
Police Seizure Funds	121,065
Public, Educational, and Governmental Programming	176,449
2013 Downtown Revitalization	2,002,174
2013 Infrastructure	2,429,516
2013 W&S Bond Construction Fund	2,952,584
<b>Total Fund Equity</b>	<b>\$ 34,318,775</b>