

Lake Jackson
TEXAS

Budget

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Proposed

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The City of Lake Jackson operates under the Council/Manager form of government. Your City Council consists of a mayor and five council members, who serve two year staggered terms, and are elected on an “at-large” basis. Your City Council meets every first and third Monday of the month at 6:30 p.m. in City Hall. You are invited to attend any of these meetings. Operating under a Home Rule Charter and the Council/Manager plan, the City Council is the legislative body of your city government. The City Council appoints the City Manager who is responsible for the general administration of the City on a daily basis. The City Council also appoints the City Attorney and Municipal Judges. Similarly, Council appoints the members of all the various boards and commissions, who volunteer their time and energy to the City.

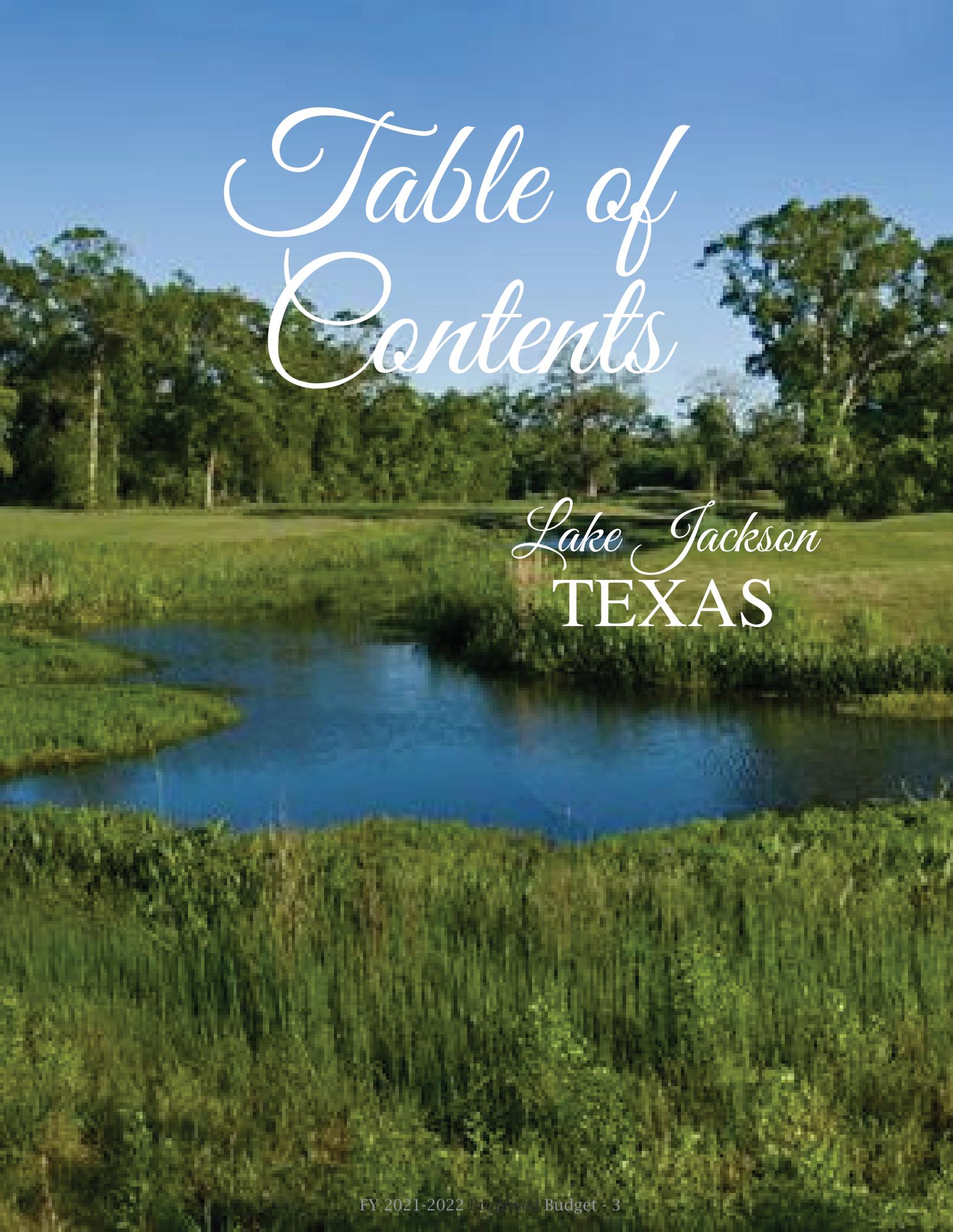


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TEXAS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Jackson
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

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Reader's Guide
Lake Jackson
TEXAS

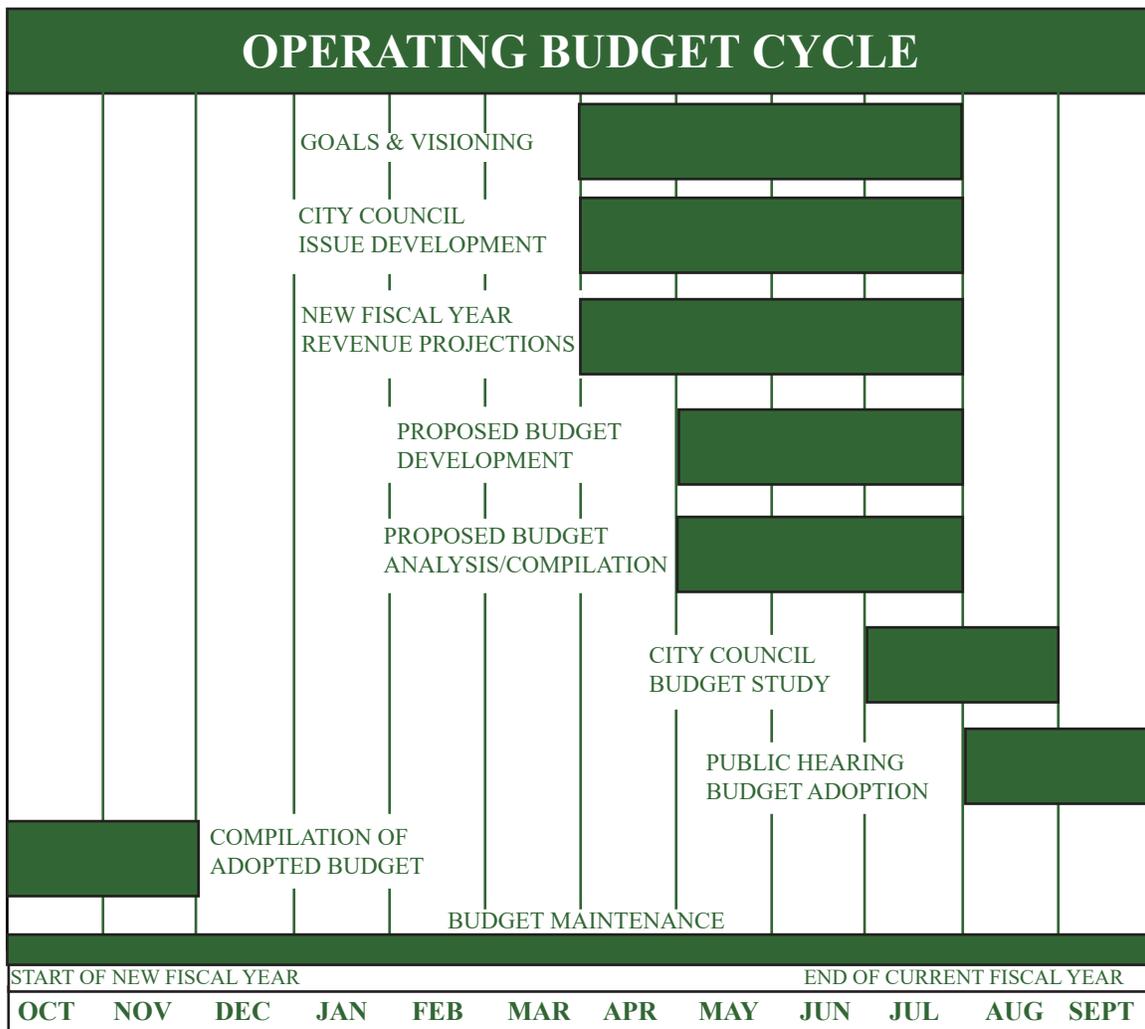
2021-2022 Budget Schedule

November 18	Goals/Visioning session (11 am)
December 2	Goals/Visioning session with Directors (9-11 am)
January 4	CIP & Equipment Replacement worksheets distributed to Department Heads
January 6	Goals/Visioning session with Directors (9-11 am)
January 11	Goals/Visioning Workshop with City Council (5-8 pm)
January 18	Martin Luther King Jr. Holiday
February 3	Goals/Visioning follow-up Workshop with Staff (9-11 a.m.)
February 5	Strict Deadline – CIP & Equipment Replacement worksheets due to City Manager
February 8-March 1	Management staff reviews Department requests & worksheets
March 8	Goals/Visioning Workshop with City Council & Staff (5-9 pm)
March 31	Strict Deadline - New & Updated CIP Projects submitted by Dept. Heads & Directors
April 1-April 26	Review Department CIP requests & worksheets
April 2	Distribute Goals, Objectives, & Performance Measures Budget Pages to Dept. Heads
April 5	Presentation of final strategic planning report to Council (6:30 pm)
April 28	Budget Kickoff. Distribute Worksheets to Department Heads
April 28	Strict Deadline – Goals, Accomplishments & Measures submitted by Dept. Heads
April 28- May 5	Review Goals, Accomplishments & Measures submitted
May 5	Strict Deadline - Department Heads & Directors Submit Budget Request(s)
May 10-14	Budget Hearings. Department Heads, Budget Staff - Department Heads Explain Requests
May 17	CIP Workshop with City Council (5-8 p.m.)
May 17-June 4	Budget Staff prepares Preliminary Budget Requests
May 31	Memorial Day Holiday
June 7–June 25	Proposed Budget Request Prepared for Presentation to City Council
June 7	Regular Council Meeting
June	Historical Museum and Library Board Meetings to Approve Budgets
June	LJDC Meeting to Present ½ Cent Projects & Call Public Hearing on Projects
June	2 nd LJDC Public Hearing for ½ Cent Projects over \$500,000
July 4	Independence Day Holiday
July 6	Regular Council Meeting – Proposed Budget Delivered to City Council
July 7	File Proposed Budget with City Secretary and LJ Library; Added to Website
July 10	Saturday Budget Workshop
July 17	Saturday Budget Workshop #2 (If Necessary)
July 19	Regular Council Meeting - Discussion Item on Agenda for Proposed Budget
July 24 (Tentative)	Deadline to receive appraised roll from BCAD, calculate “no new revenue tax rate”, “no new revenue maintenance and operations tax rate”; and “voter-approval tax rate”
August 2	Regular Council Meeting – discuss budget and tax rate. Call public hearing on budget and tax rate for August 16, 2021
August 3	Publish notice of public hearing for August 16, 2021 in newspaper and on city website following SB2 requirements
August 6	Post on city website: 1) The no-new-revenue tax rate and the voter-approval tax rate; 2) The estimate amount of interest and sales fund balances and estimate M&O or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligations; and 3) A schedule of the city’s debt obligations.
August 16	Regular Council Meeting. Public hearing on tax rate and budget. Can adopt budget and tax rate at this meeting
September 6	Labor Day Holiday
September 7	Regular Council Meeting. First reading on Utility Rate Ordinance
September 20	Regular Council Meeting. Second reading on Utility Rate Ordinance
October 1	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.



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.

BUDGET PROCESS

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.

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:

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

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.

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

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

related to certain government functions and activities.

A fund is a fiscal and accounting entity with a self-balancing set of accounts. A separate fund may be established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The two types of funds utilized in the City's Comprehensive Annual Financial Report (CAFR) are Governmental and Proprietary. For the City's day-to-day operations, and for budgetary purposes, some of the funds reported in the CAFR are broken down into sub-funds. Each of the sub-funds budgets is established independently. The following is an explanation of the City's use of funds.

GOVERNMENTAL FUND TYPES

General Fund

The General Fund is the City's primary operating fund. The General Fund is presented as a major fund in the basic financial statements of the CAFR. It accounts for all financial resources of the City, except those required to be accounted for in another fund. The principal sources of revenues of the General Fund are property taxes, sales taxes, franchise taxes, permit fees, and fines. Expenditures are tax supported activities such as general government, finance, public safety, public works, parks, and recreation. For budgetary purposes, the General Fund of the City is comprised of: the General Operating Fund, Equipment Replacement Fund, Unemployment Insurance Fund, Special Events Fund, the General Contingency Fund, and the Parks Fund. Each of these funds is budgeted independently, with the emphasis on the General Operating Fund. The City's financial policy is to always budget the operating fund as balanced. Revenues equal expenditures. According to the City Charter, the expenditures of the General Operating Fund budget shall not exceed the total estimated resources (prospective income plus cash on hand).

Special Revenue Funds

The Special Revenue Funds are used to account for specific resources and expenditures that are legally restricted for particular purposes. Special Revenue funds include: the Motel Occupancy Tax Fund, the Economic Development Fund, Public Education and Government Programming (PEG) Fund, and the Police Seizure Fund. In the CAFR, the Economic Development Fund is presented as a major fund.

Debt Service Fund

The Debt Service Funds are used to account for the accumulation of resources for the annual payment of debt principal and interest, and to provide a reserve for such payment. Debt Service Funds include: General Debt Service, Economic Development Debt Service, Golf Course Debt Service, and the Utility Debt Service. A cash basis budget is adopted for each of these funds. In the CAFR, the General Debt Service fund is included as a major fund. The Golf Course Debt Service and the Economic Development Debt Service are presented combined with other non-major governmental funds. Utility Debt Service is included as part of the Utility Fund in the proprietary fund statements.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition, construction, or repair of major capital

SUMMARY OF FINANCIAL FUND ACCOUNTING

facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, the 2010 Infrastructure Improvement Fund, the 2013 Downtown Revitalization Fund, and the 2014 Economic Incentives Infrastructure Fund, the 2016-2017 Infrastructure Improvement Fund, and the 2018 Infrastructure Improvement Fund. In the 2020 CAFR, the 2016-2017 Infrastructure Improvement Fund will likely be included as a major fund.

PROPRIETARY FUND TYPES

Enterprise Funds

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

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

ACCOUNTING & BUDGETING BASIS

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

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

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

BASIS OF BUDGETING

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

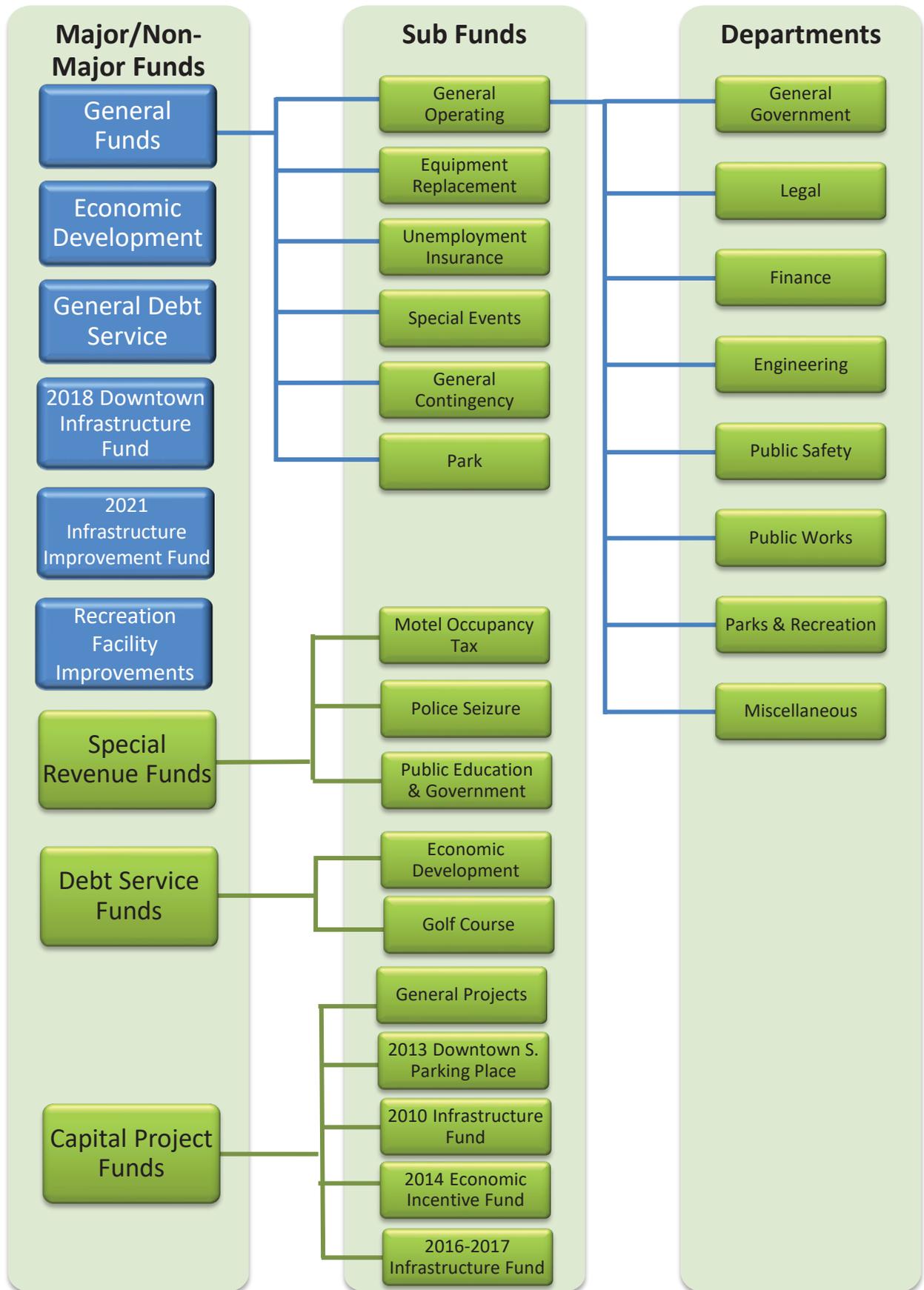
We faithfully follow this format in our proposed budget document. However, we also present the budget in a "modified-program" budget basis. Here we state the goals and objectives set by the City Council, through the strategic planning process, and how we plan to address those goals in the proposed budget.

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

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

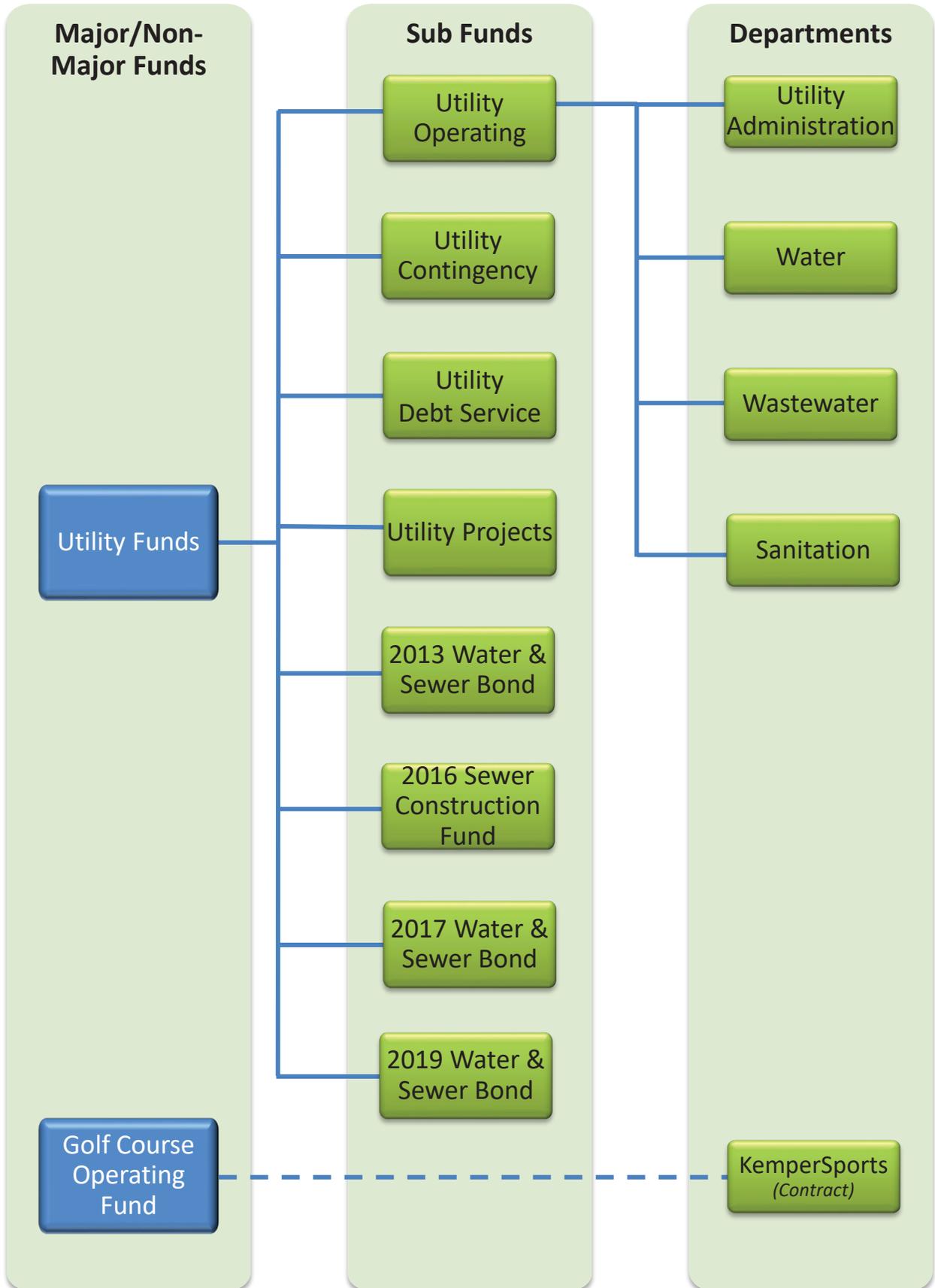
- Interest expense on long-term debt is budgeted when due.
 - Depreciation is not budgeted.
 - Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
 - Capital outlay is budgeted during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

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

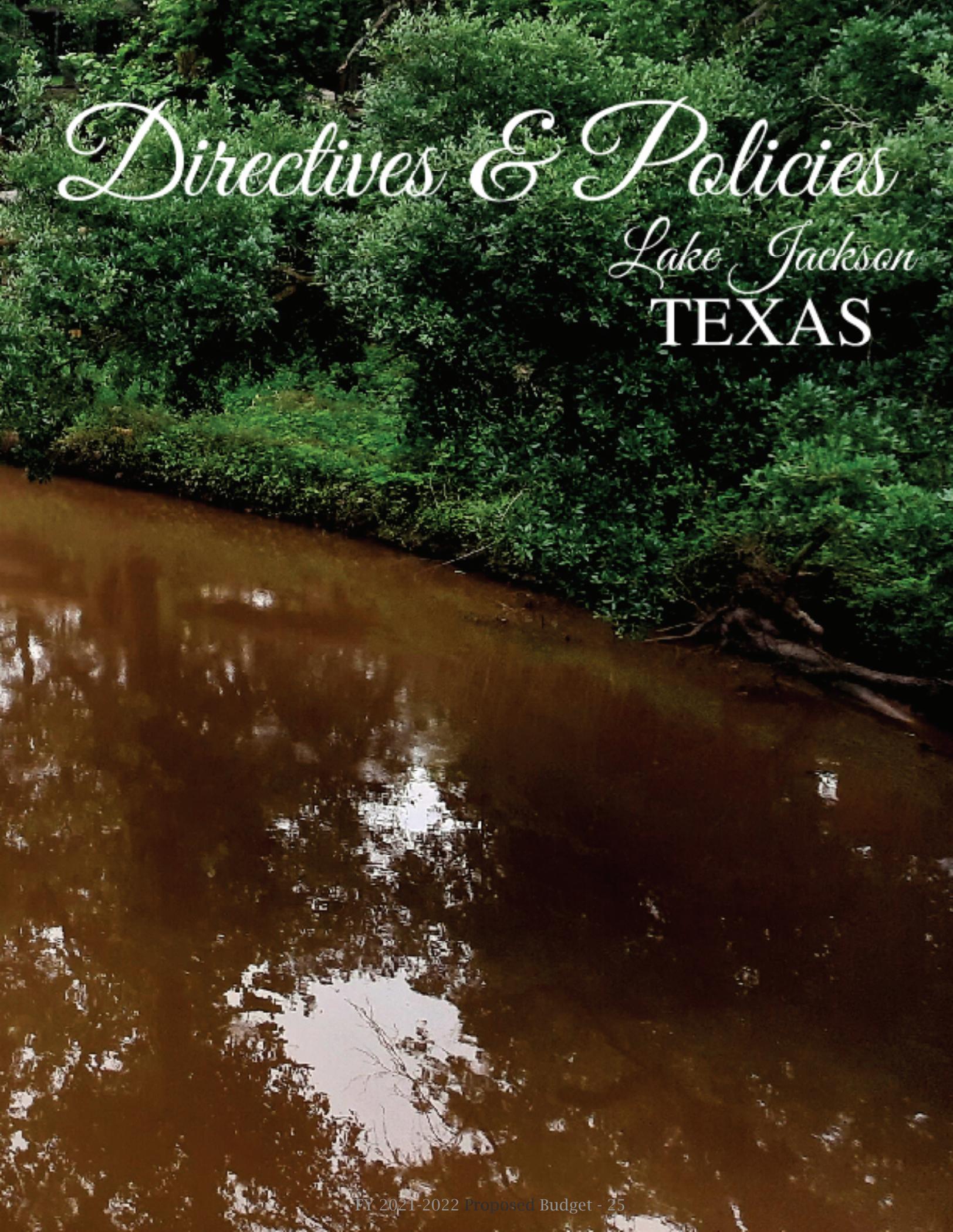


* Blue boxes indicate “Major” Funds

PROPRIETARY FUNDS STRUCTURE



* Blue boxes indicate “Major” Funds



Directives & Policies
Lake Jackson
TEXAS

REVENUES

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

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

2. User Charges and Fees.

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

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

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

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

EXPENDITURES

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

FINANCIAL POLICY

INVESTMENTS

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

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

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

FUND BALANCE

GOVERNMENTAL FUND BALANCE

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

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

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

GENERAL FUND UNASSIGNED FUND BALANCE

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

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

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

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

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

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

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

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

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

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

FINANCIAL POLICY

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.

PLANNING & STRUCTURE OF CITY DEBT

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

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

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

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

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

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

Moody's Investor Service has the City's General Obligation bonds rated Aa1 and Water and Sewer Revenue bonds rated Aa3.

Debt Service Schedule. The repayment schedule on each new series of bonds issued is structured with level principal payments rather than level debt payments. This results in a declining debt service schedule. The annual debt service amount will only increase from year to year if new bonds are sold.

ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

1. The City will maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

FINANCIAL POLICY

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.

FISCAL YEAR

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

BUDGET PRESENTATIONS

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

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

ANTICIPATED REVENUES

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

PROPOSED EXPENDITURES

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

CHARTER DIRECTIVES

PUBLIC RECORD

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

PUBLIC HEARING

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

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

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

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

BUDGET ADOPTION

Vote required for adoption.

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

Effective date of budget; certification; copies made available.

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

Budget establishes appropriations.

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

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

Lake Jackson
TEXAS

MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

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

MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.

1. Hire and Retain Qualified Employees	
1.1	Study and recommend improvements to employee benefits that assist in employee retention
	a. Reduce cost of dependent care insurance
1.2	Implement annual merit increase ranges at 2-3-4 percent
1.3	Improve market competitiveness at all employee levels
	a. Review competitiveness of Certificate Pay Policy
	b. Study alternate work schedule options and/or implementing a teleworking policy
	c. Review and revise the city's compensation and pay plan
2. Provide Training Opportunities for Employees	
2.1	Offer preparatory supervision classes to prepare potential managers
	a. Budget and send 1-2 supervisors annually to the Leading, Education and Developing Program, an ICMA Leadership Assessment, or to the Manager Tools training program
	b. Provide in-house training to improve manager skills in three areas: interviewing, evaluating employees, and goal setting
3. Improve Areas of Operations	
3.1	Improve GIS database of water, sanitary, and storm water facilities
3.2	Reevaluate the 5-year Staffing Plan to address service improvements
3.3	Review and revise as necessary the provision of sanitation services
	a. Review Sanitation Routes and Staffing Levels to improve efficiency and service
	b. Prepare a cost/benefit analysis of the existing service for each component of service – residential, commercial, heavy trash, maintenance of equipment
	c. Analyze and compare with the private sector service – adjust if necessary
3.4	Earn accreditation from the Commission for Accreditation of Parks and Recreations Agencies (CAPRA)
3.5	Review the fee adequacy of permits for service and the City's revenue and tax structure
	a. Determine cost recovery of fees and new fees – fire inspections, liquor license fees, utility fees
	b. Determine a fee schedule that enhances cost recovery where appropriate

MAINTAIN INFRASTRUCTURE

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2.1	Flood mitigation for the Brazos Canal Watershed

ENABLE GROWTH

Promote quality growth following the established Master Plan.

1.	Facilitate the Development of New Housing
1.1	Support development of the Alden acreage
	a. Evaluate Sanitary Sewer conveyance
	b. Hire consultants to analyze the capability of the current utilities system and determine needs
2.	Expand City's Economic Development Initiatives
2.1	Refocus economic development efforts to the current Assistant to the City Manager position
	a. Lead Discover Lake Jackson efforts (website, social media, printed materials, etc.)
	b. Act as the liaison to local businesses, commercial real estate agents and the Chamber of Commerce
3.	Facilitate the Revitalization of Downtown
3.1	Begin construction of Phase 3 infrastructure improvements for the Downtown Area (That Way, N. Parking Place, and Circle Way from Oak Drive to That Way)
3.2	Discuss and develop a zoning overlay district for the downtown area to allow for residential development
3.3	Develop a plan for the establishment of a cultural district in the downtown area (Parking Way)
4.	Facilitate Development of Property Surrounding the Airport
4.1	Work with County to support development of airport business park
	a. Work with the county to expand and accelerate County Road 220b construction project to Alden property
4.2	Plan to construct new water well and elevated water tank near airport

ENHANCE QUALITY OF LIFE

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

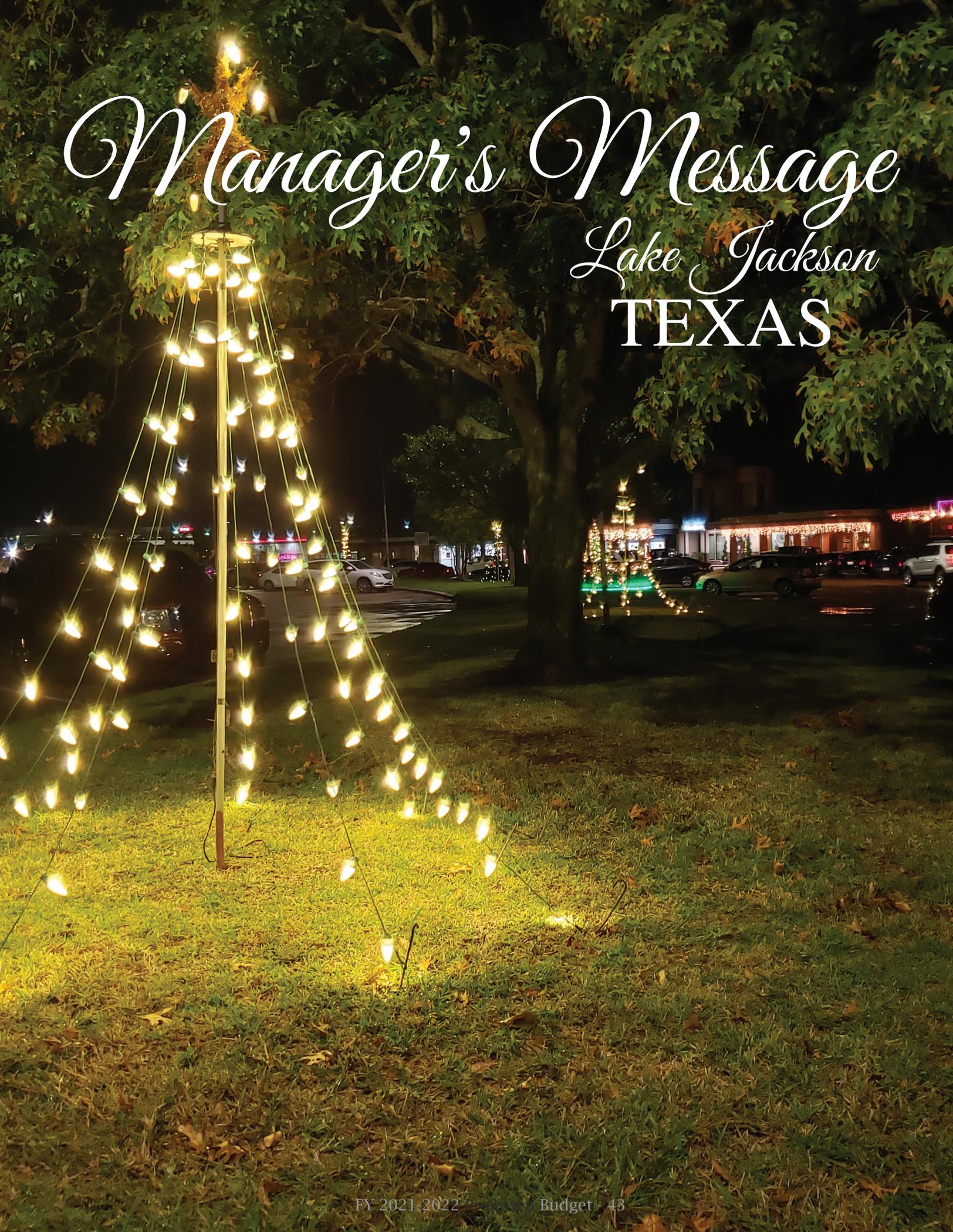
1.	Enhance the Safety of Our Citizens
1.1	Increase Traffic Safety on roadways, i.e. – continue to install signal preemption systems for emergency vehicles (Opticom)
1.2	Continue to improve efforts to retain and recruit volunteer firefighters and explore feasibility of full-time department
2.	Assist BIRD in Addressing Issues Facing the District
2.1	Coordinate new Traffic Light at BIRD Exit and Dixie Drive
3.	Provide Quality Parks and Recreation Opportunities
3.1	Implement a 5-year \$5 million plan that aggressively improves existing Park and Recreation facilities
4.	Provide Community with Affordable-Family Oriented Activities
4.1	Continue to assist outside groups or individuals in bringing special events and program offerings
5.	Provide Citizens with Reliable Public Transportation System
5.1	Work with Southern Brazoria County Transit to develop 30-minute routes

ENHANCE COMMUNICATION

Build relationships through communication, technology and training.

1.	Improve Communication Externally & Internally
1.1	Build relationships with local builders & contractors through public education
1.2	Establish a full time Public Information Officer position
	a. Enhance overall communication between the city and citizens
	b. Areas of improvement- information format, YouTube page, website, business communication, PEG program, Mayor's Page
1.3	Assess the current needs and ability for technology infrastructure and manpower to record or live-stream City Council meetings that would be available to the public

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Manager's Message
Lake Jackson
TEXAS

Honorable Mayor and City Council,

It is my privilege to present the Annual Budget for Fiscal Year (FY) 2021-22. It has been prepared in conformance with the requirements of the City Charter and is balanced and presented in a “line-item” format.

The proposed budget contains my and staff’s recommendations. It is based on direction received from Council during our annual strategic planning sessions, staff input and requests, and economic trends and forecasts.

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 developed through hard work and input of the City Council, interested citizens, and our dedicated City employees.

Introduction

The past year has been trying on our employees, residents and business owners who have shown strength and resilience in the face of the pandemic. Our health care workers, first responders, citizens and employees cared for each other in ways both large and small. During the fall water event, we received an outpouring of help that can never be repaid. We are forever in debt to those who assisted us.

Like many cities, we continue to face fiscal challenges due to the pandemic. Recovery has been slower than anticipated and struggles remain within the lodging, restaurant, and recreation market segments. Accelerated changes from in-person retail toward online shopping, legislative erosion of franchise fees and low returns on investments have also impacted the budget. That said, overall economic trends are improving, and the City’s overall fiscal health remains strong due to decades of prudent fiscal stewardship.

Considering the economic challenges, its impact on City resources, and the priorities expressed in the annual Council strategic planning sessions, the FY 21-22 proposed budget focuses on three key priorities:

- Increased capital investment dedicated to maintaining and improving City infrastructure (**\$14 million**).
- Restored operational funds that ensure a proactive approach to maintenance and replacement of existing assets.
- Continued investment in our employees so that we can attract, train, and retain staff that can maintain and improve the City’s services to the community.

In the following pages, I will touch on the highlights of the budget and how we propose to address these key priorities.

CITY MANAGER'S LETTER

Executive Summary

The budget tells the story of our local government to our community. It shares both our opportunities and the challenges we face. The budget sets service expectations, identifies and funds capital projects and establishes the financial human resources necessary to accomplish Council's priorities.

The FY 21-22 budget is a balanced **General fund budget of \$22,474,610** with a recommended tax rate of **33.40** cents.

	FY 19-20 (ADOPTED)	FY 20-21 (ADOPTED)	FY 21-22 (PROPOSED)
GF REVENUES	\$22,340,112	\$21,636,818	\$22,474,610
GF EXPENDITURES	\$22,340,112	\$21,636,818	\$22,474,610
UF REVENUES	\$14,672,592	\$14,450,633	\$15,124,805
UF EXPENDITURES	\$14,672,592	\$14,450,633	\$15,124,805

Note: In FY 19-20 major reductions in expenditures were made (\$1,512,977) due entirely to the lockdown for the COVID-19 pandemic.

Major budgetary highlights for the upcoming year include:

- a) At **33.40** cents, the tax rate is proposed to increase one-half cent. The proposed rate is under the voter rate and raises \$375,372 more than this current year.
- b) At **\$22,474,610**, the proposed general fund budget is \$837,792 more than the adopted FY 20-21 budget or \$134,498 more than the adopted FY 19-20 budget. This equates to less than a 1 percent (**0.6%**) increase since October 2019.
- c) At **\$15,124,805** the proposed utility operating budget is \$637,399 more than the FY21 budget or \$452,213 more than FY 2020 or a **3%** increase since 2019.
- d) Utility base rate and per thousand-gallon rate proposed to increase **5%**. Per thousand-gallon rate over 20,000 proposed to increase **6%**.
- e) The Brazosport Water Authority rate for the water we buy is increasing from \$3.28 per thousand gallons to \$3.46 per thousand gallons or \$132,000 per year.
- f) The Seabreeze Landfill rate is increasing 4.17% or \$155,000. Our solid waste disposal contract allows rates to be adjusted each year to reflect changes in the CPI-U (May to May).
- g) Wastewater revenue losses of \$262,000 due to closure of the Wayne Scott main prison unit.
- h) Proposed budget focuses on restoring maintenance line-items and unfunded positions, providing a 4% market adjustment to all positions, and refunding pay-for-performance plan.

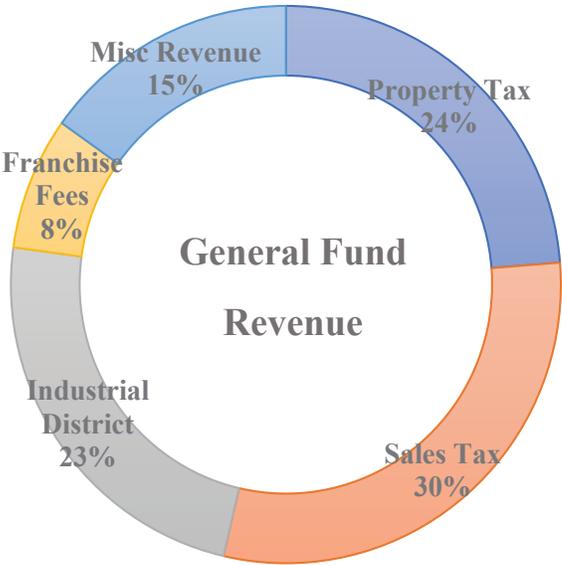
This past May, our citizens overwhelmingly approved \$25 million in bonds for streets, drainage, and facility improvements. This fiscal year will begin the design and construction of a new animal control facility, replacement of Pin Oak St., North Shady Oaks, and Forest Oaks Lane, \$1 million in street panel replacement and new carpet for the library.

The City’s 4B ½ cent sales tax remains a significant source of revenue for the City to invest in parks, recreation and infrastructure that supports economic development. Though sales tax revenue dipped over the past two years, sales tax revenue is forecasted to return to its previous level. Based on the request of the Parks Board, I am recommending the issuance of **\$3.5 million** in **certificates of obligation** to fund the replacement of playgrounds and park restrooms throughout the city.

The City’s fund balance, or the City’s “savings”, remains healthy. The major actions taken this previous year to reduce expenditures helped us maintain our savings for future emergencies. The City’s general fund balance, after transfers to the capital projects fund, of \$5,710,945 provides 3 months of operating expenditure coverage and serves as a financial cushion for unexpected events.

General Fund Revenue Highlights

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



Property tax revenue is based on the City’s appraised property values and an adopted tax rate. At approximately **\$2.6 billion**, the City’s assessed value is stable. The City has a well-rounded property tax roll with a good mixture of residential and commercial development.

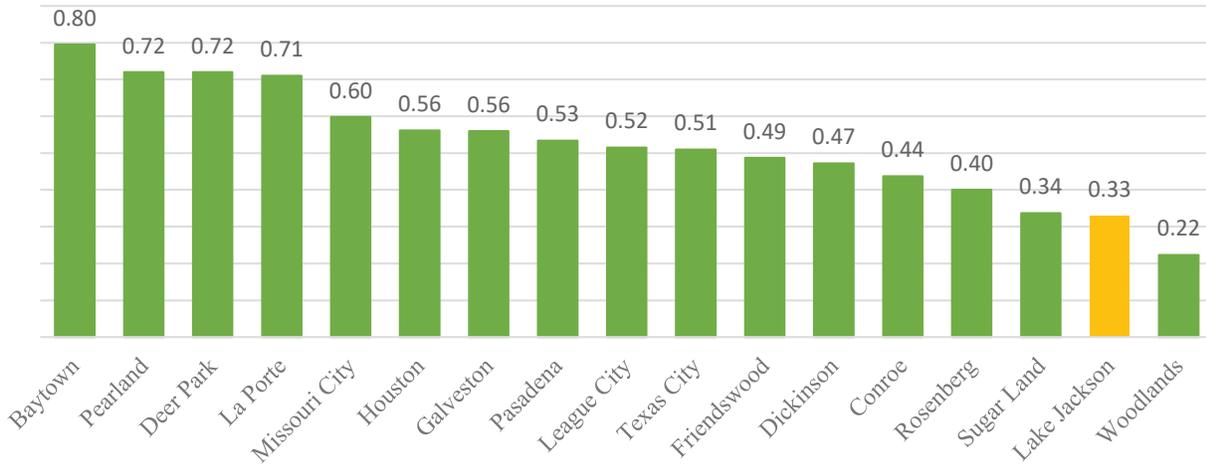
The City typically does not receive actual tax values until after the proposed budget is presented to City Council. As such, the Brazoria County Appraisal District has estimated our values to be 4% more than last year’s certified tax roll of \$2,605,805,122.

At **\$5.34 million**, combined commercial and residential property taxes make up **23.7%** of City revenues. This revenue almost covers (77%) of the cost to operate the police department. FY 21-22 property taxes are anticipated to be \$375,000 higher than projected in the FY 20-21 budget.

CITY MANAGER'S LETTER

If adopted as proposed, the tax rate will increase one-half cent to 33.4 cents. This rate is split between 22.7189 cents for operations and maintenance and 10.6811 cents for general debt service. The tax rate follows the 3.5% limit on increases to the maintenance and operations rate with our unused increment from last year factored in, marginally raising our voter approval rate. This in effect allows us to bank our unused rate increase and carry it forward for three years. Our property tax rate continues to be one of the lowest in the state for cities with a population greater than 20,000, with a rank of 86 out of 90 cities surveyed.

Houston-Galveston Region Tax Rates



At \$6,900,000, sales tax makes up the largest category of City revenues. FY 21-22 sales revenues are forecasted to increase \$400,000 as our economy recovers.

At \$5,280,000, Industrial District revenues are stable and are increasing based on the CPI.

At \$1,730,645, utility franchise payments for the use of our rights-of-way are expected to decline overall as more revenues become exempt from state and federal legislation. Revenue in this category is forecasted to decline **\$71,962** after increasing our solid waste franchise fee \$50,000 to the general fund. I anticipate this trend to continue.

Court fees are expected to provide \$465,000 to the general fund for FY 21-22. This is \$6,000 less than the FY 20-21 budget and \$45,000 less than the FY 19-20 budget.

Development permit fees are also anticipated to decrease slightly, \$3,500 from last year. These fees can vary significantly from one year to the next depending on local construction activities. Based on knowledge of pending projects and historical trends, staff projects fees at \$274,000 for FY 21-22. This is significantly lower than the \$478,000 budgeted in FY 19-20.

Recreation fees are projected to increase slightly but are not projected to return to normal operating levels this year. For FY 21-22 staff forecast recreation fees will be \$662,500.

General Fund Expenditure Highlights

The FY 21-22 budget projects **\$22,474,610 in expenditures**. Expenditures include costs for personnel, supplies, materials, equipment, utilities, professional and contracted services, and other items. Personnel costs represent the single largest category of expenditures.

Overall, general fund expenditures are \$837,792 more than the reduced FY 20-21 budget and \$134,498 more than the FY 19-20 budget.

At **\$9,519,470**, and representing about 42% of the City's overall budget, **Public Safety** is the single largest category of City expenditures. As the Southern Brazoria County area continues to grow with residents, visitors, and businesses, demands on public safety will increase.

The City of Lake Jackson is a service organization and therefore most of the operating expenses are related to labor costs, at approximately 66%. The FY 21-22 budget includes a compensation and benefits package that allows the City to recruit and retain quality employees, one of the major objectives outlined in the City's strategic plan. For the City to begin regaining its competitive market edge, the budget includes restoration of our merit-based pay as well as a 4% market adjustment for all positions. The cost for market and merit increases is \$518,000 in the General Fund.

The proposed budget also accounts for the restoration of two unfunded positions, elimination of 4 part-time nursery attendant positions at the recreation center, and the regrade of four positions due to increased job duties. The total net cost to the general fund for these changes is \$5,000.

- Restore Parks Groundskeeper - \$45,000
- Restore Streets and Drainage Laborer - \$45,000
- Eliminate (4) Part-time Nursery Attendants – (\$100,000)

Recommended regrades (budget impact of approximately \$2,500 each):

- Emergency Management Coordinator to Assistant Police Chief
- Administrative Sergeant to Lieutenant
- Police Officer to Evidence Sergeant
- (1) Personnel Generalist to HR Specialist

The proposed budget also accounts for a tentative health insurance rate increase of 2% due to annual inflation. The cost of absorbing this increase is approximately \$28,000 to the general fund and \$23,000 to the utility fund.

Utility Fund

Water & Wastewater

The recommended rates for FY 21-22 primarily cover the increase in the Brazosport Water Authority rate which will increase 18 cents to \$3.46 per thousand gallons (\$132,000) and additional funds for maintenance of the system (\$340,000). While this rate increase will help us make small improvements, it is essential that we begin a comprehensive analysis of our infrastructure so that we can forecast the needed rate increases to fund future projects.

The average residential customer uses 5,000 gallons of water. For those residents, that cost will increase \$2.90 per month from \$56.35 per month to \$59.25 per month.

The new water base rate is proposed to be \$14.50 per month for residential customers. The new multi-family/commercial rate will be \$29 per month. The residential base sewer will be \$14.75 per month, and the multi-family/commercial sewer base rate will be \$29.50 per month.

CITY MANAGER'S LETTER

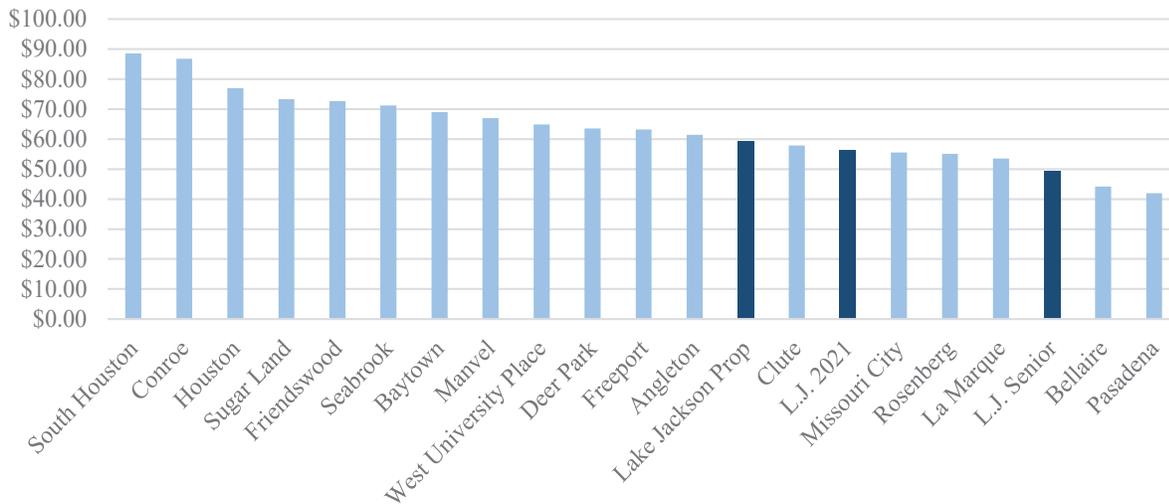
New monthly base rates for residential customers as proposed:

	FY 20-21	FY 21-22	FY 21-22 Over 65
Water	\$13.85	\$14.50	\$8.70
Sewer	<u>\$14.00</u>	<u>\$14.75</u>	<u>\$8.85</u>
Total Bill 2,000 Gals.	\$27.85	\$29.25	\$17.55

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

	FY 20-21	FY 21-22
Water		
2,000 – 20,000	\$4.50	\$4.75
Over 20,000	\$5.00	\$5.35
Sewer		
2,000 – 15,000	\$5.00/tag	\$5.25

Water & Sewer 5,000 gal Monthly Cost



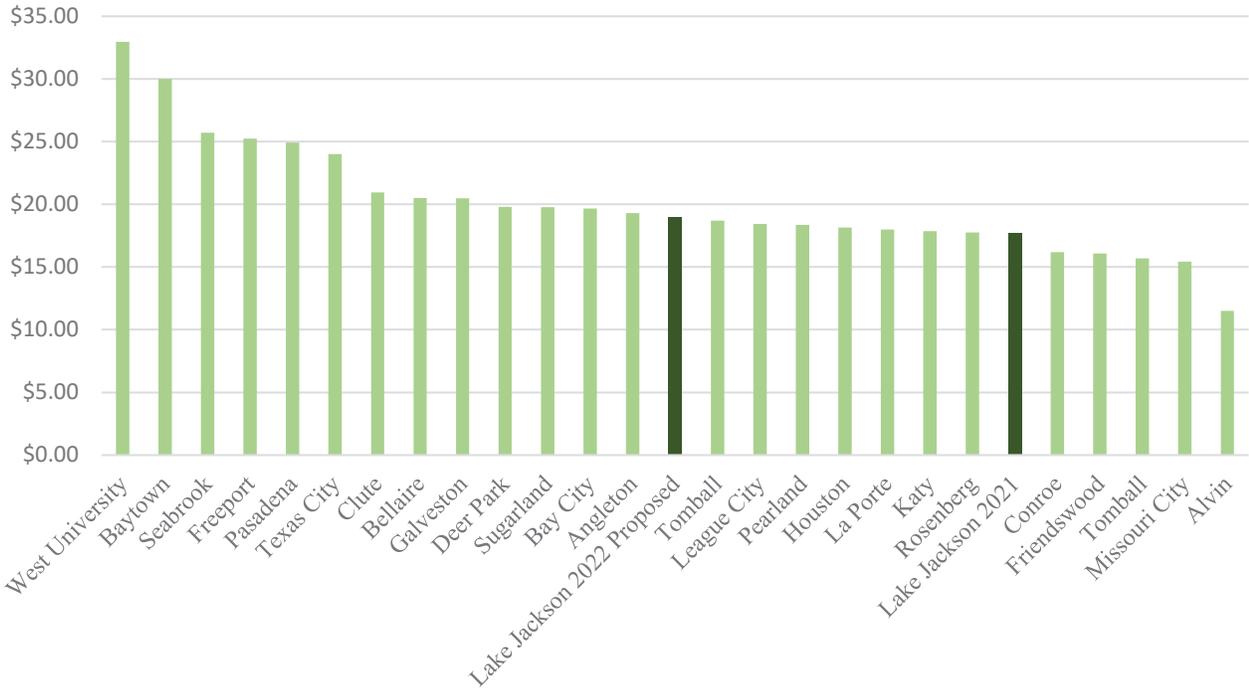
Sanitation

An increase in sanitation rates is proposed for FY 21-22 to address the rising cost of landfill fees and operational expenses. To pay for these increased costs, a \$1.30 per month rate increase is proposed for residential customers, bringing the total monthly sanitation rate to \$19. Corresponding increases in commercial sanitation rates of 5% are also proposed along with a \$7 per cubic yard increase to \$16 per cubic yard for commercial brush brought to the mulch site.

I also propose hiring a rate consultant to assist us in revising our rate structure so that sanitation revenues can fund operations without assistance from water and wastewater revenues.

In May, Waste Connections, Inc. informed us that they will close the Seabreeze Recycling Center in June 2022. Over the next several months we will study alternatives for transporting our recyclable materials to viable markets so that our recycling program can continue.

Household Garbage Monthly Bill Comparison



The cost for market and merit increases is \$128,000 in the Utility Fund.

The proposed budget also accounts for adding a new Laborer II position to assist “Pepe”, the Light Equipment Operator who most may know from the Mulch Site, at the new Customer Convenience Center and the reduction of overtime due to improved scheduling of overtime during Monday through Friday.

- Laborer II for Customer Convenience Center - \$45,000
- Reduction in Sanitation Overtime – (\$150,000)

4B Half-Cent Sales Tax / Economic Development Fund

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

The fund annually transfers funds to assist Recreation Center operations, the Golf Course and maintain downtown landscaping. The FY 21-22 budget proposes to increase the transfer to the General Fund **\$50,000** to \$400,000 per year to assist the Recreation Center. This transfer has not been increased since 1996 when it was first established.

Also proposed is the issuance of **\$3.5 million** in debt paid over 10-years to replace playgrounds and park restrooms, and **\$1,075,500** for park, recreation, and golf course improvements.

Capital Project Funds & Bond Funds

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

With a proposed twenty-four projects totaling **\$4,188,136**, the City has numerous capital projects to manage this coming year.

These projects, along with the first list of 2021 bond projects, Downtown Phase 3, and remaining bond projects, will keep staff extremely busy. These nine additional capital projects found in the multi-year funds summary total **\$23,963,704**.

American Relief Fund

The COVID-19 public health crisis and resulting economic crisis have put local governments under unprecedented strain. The Treasury Department is providing needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery.

Through the American Rescue Plan Act, the federal government has allocated **\$5.9** million directly to our City government. These funds provide substantial flexibility for each government to meet local needs—including support for households, small businesses, impacted industries, essential workers. These funds can also be used to make necessary investments in water, sewer, and broadband infrastructure.

Staff plans to submit emergency service personnel salaries and benefits for the entire \$5.9 million to allow Council the ability to determine projects to spend the funds on. Submitting these projects directly to the federal government, instead of the salaries and benefits, would result in added stipulations and requirements, which would require substantial resources. In the upcoming year, staff will present Council with a list of proposed projects and costs at a public workshop. Initial projects under consideration include generator replacements for the Oak Drive water distribution plant and the wastewater treatment plant, and major updates to the wastewater treatment plant.

Budget Presentation & Workshop

Lake Jackson takes pride in presenting a complete and thorough budget that is easy to read and use. The Government Finance Officers Association (GFOA) establishes guidelines for an effective budget presentation, which are designed to assess how well a City's budget serves as a policy document, financial plan, operations guide and communications guide. We have been honored to receive twenty-nine consecutive "Distinguished Budget Presentation Awards" from GFOA.

This document could not have been prepared without the hard work of our Directors and Department Heads and the invaluable contributions of the budget committee consisting of Pam Eaves, Finance Director, Toni Truly, City Controller, Milford John-Williams, Assistant to the City Manager, Lora-Marie Bernard, Public Information Officer and Meagan Borth, Assistant City Manager. Their contributions to this document are significant.

Staff will provide an overview of the proposed budget at the July 10th Budget Work session scheduled to begin 8:00 A.M. at City Hall. Staff looks forward to presenting the preliminary budget and supporting information to Council.

Conclusion

After withstanding the most challenging year in recent memory, the City is focused on recovery. I am proud of how our residents and business owners stepped up and pulled together during this time and even more so now as we move forward as a community.

I am thankful to the City Council for the extraordinary support given to staff, setting a positive tone, and providing leadership to keep the City moving in the right direction. Your commitment to community service is commendable and appreciated.

I am especially proud of our City employees who work tirelessly to carry out the priorities set by City Council. They deserve much of the credit that goes along with our noteworthy accomplishments and success. I am thankful for their contributions during this past year.

If you should have any questions about the proposed budget, please contact me or Meagan Borth, Assistant City Manager.

Respectfully submitted,



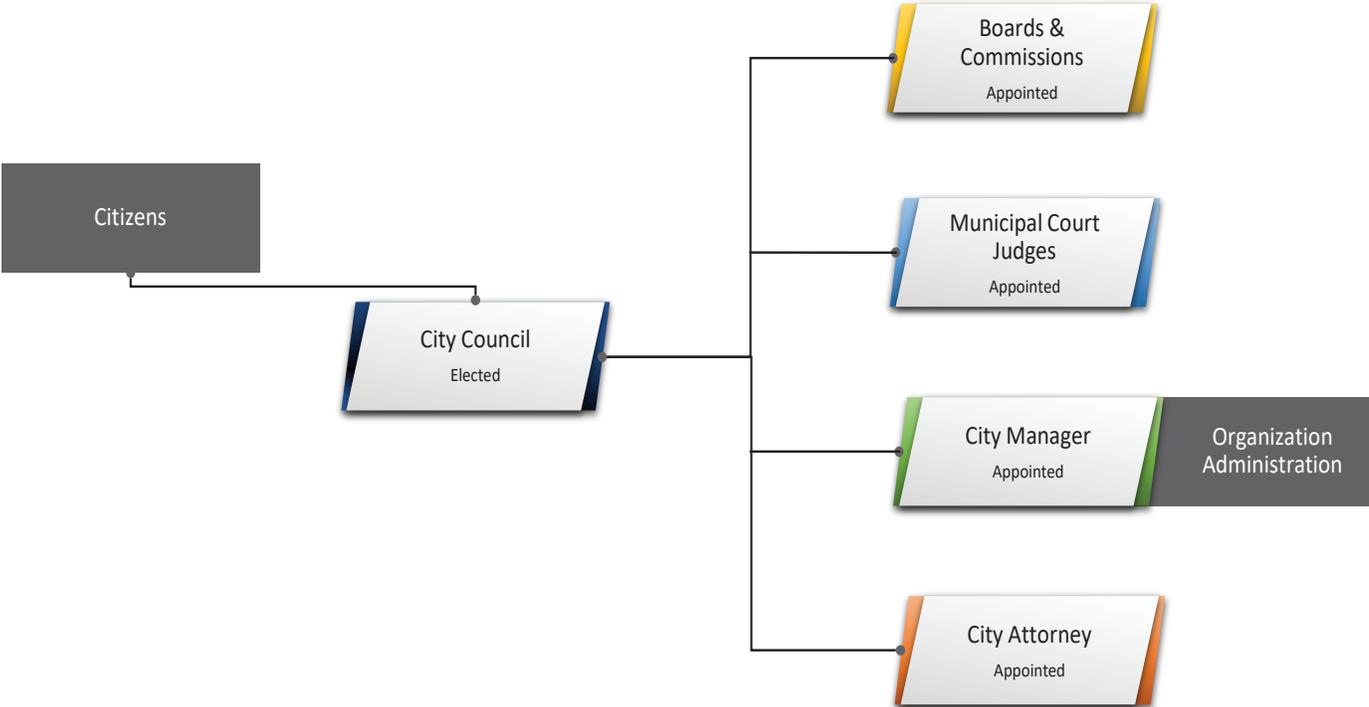
Modesto Mundo
City Manager

Organizational Charts

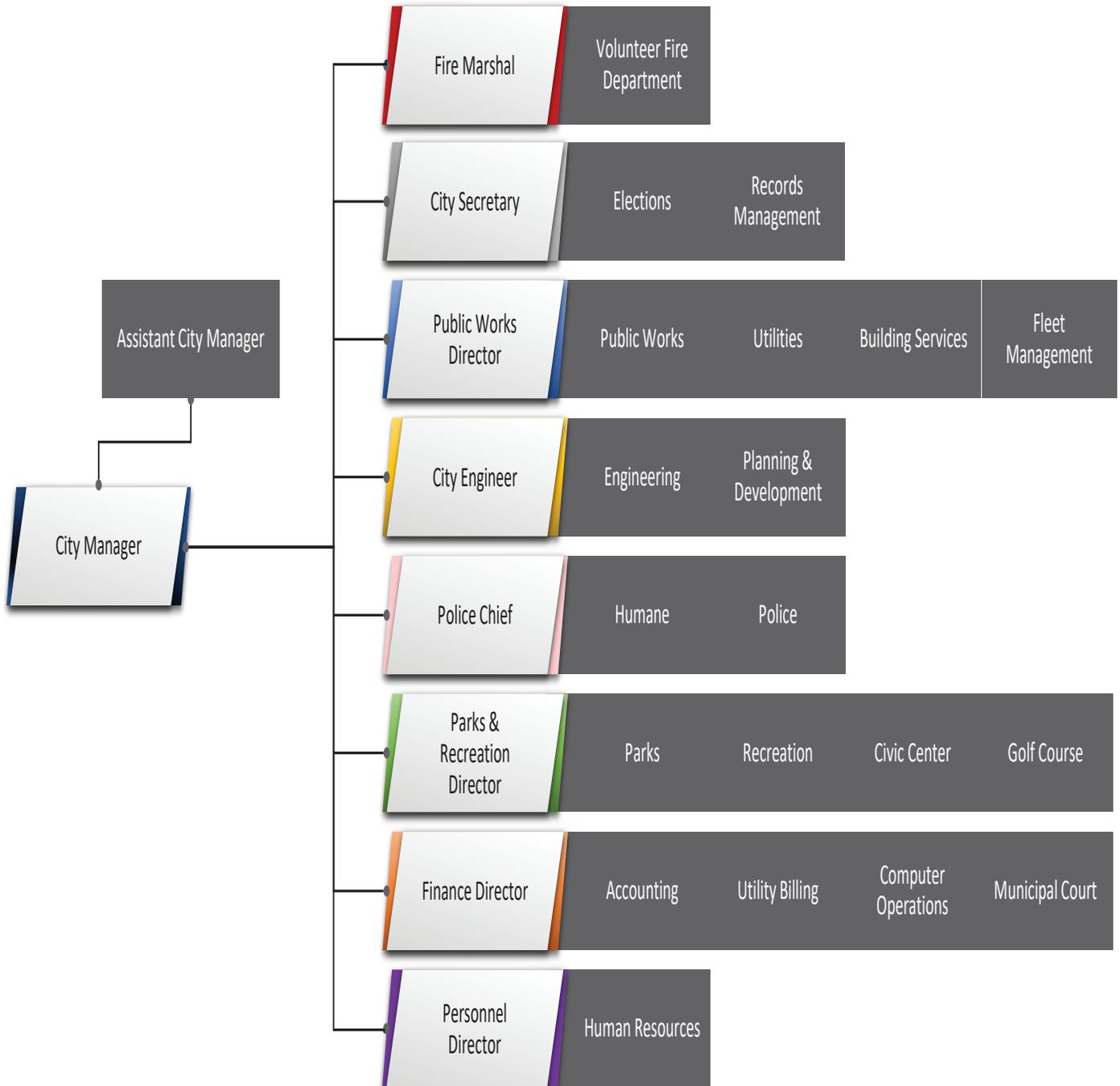
Lake Jackson
TEXAS



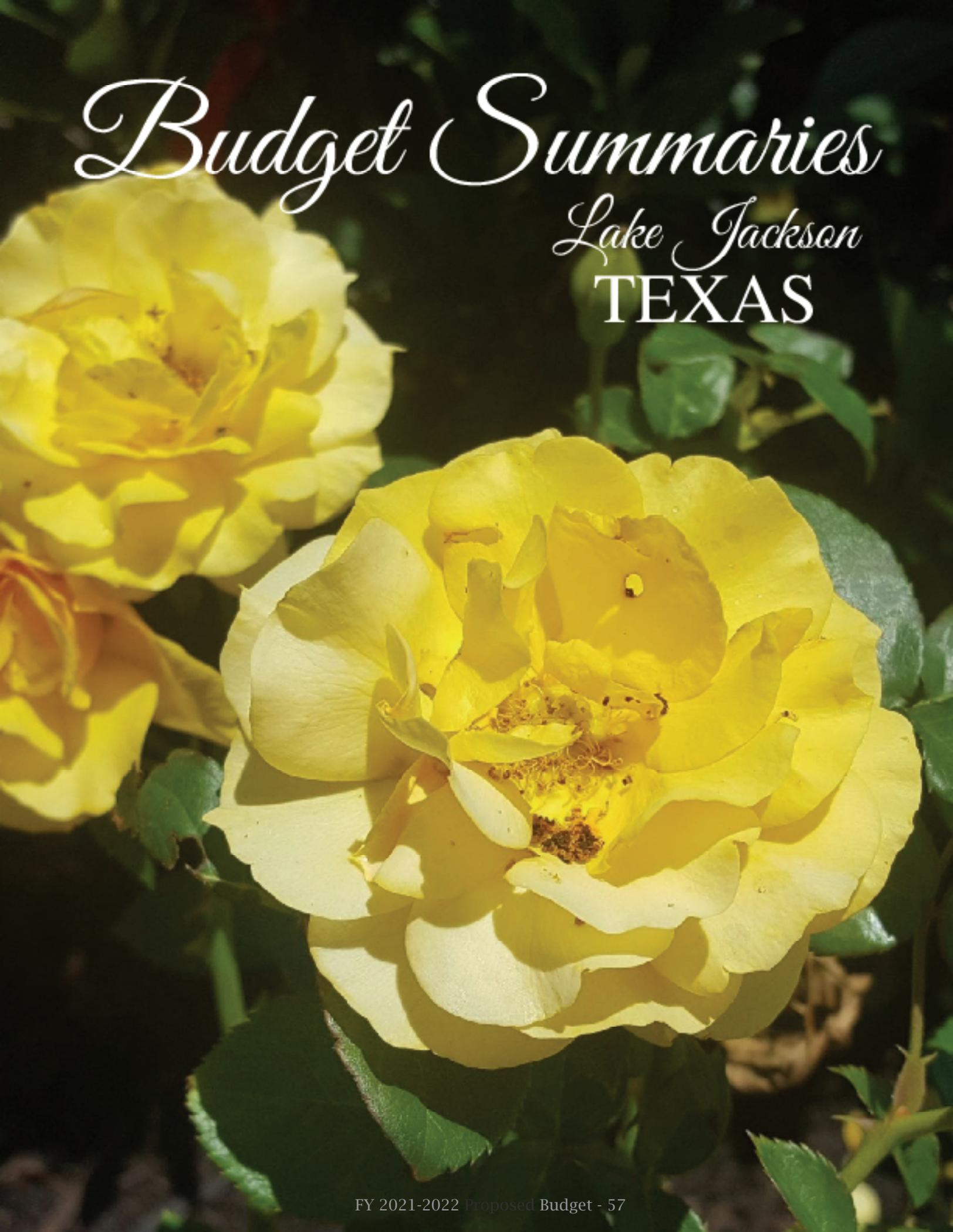
Council-Manager Form of Government



Organization Administration

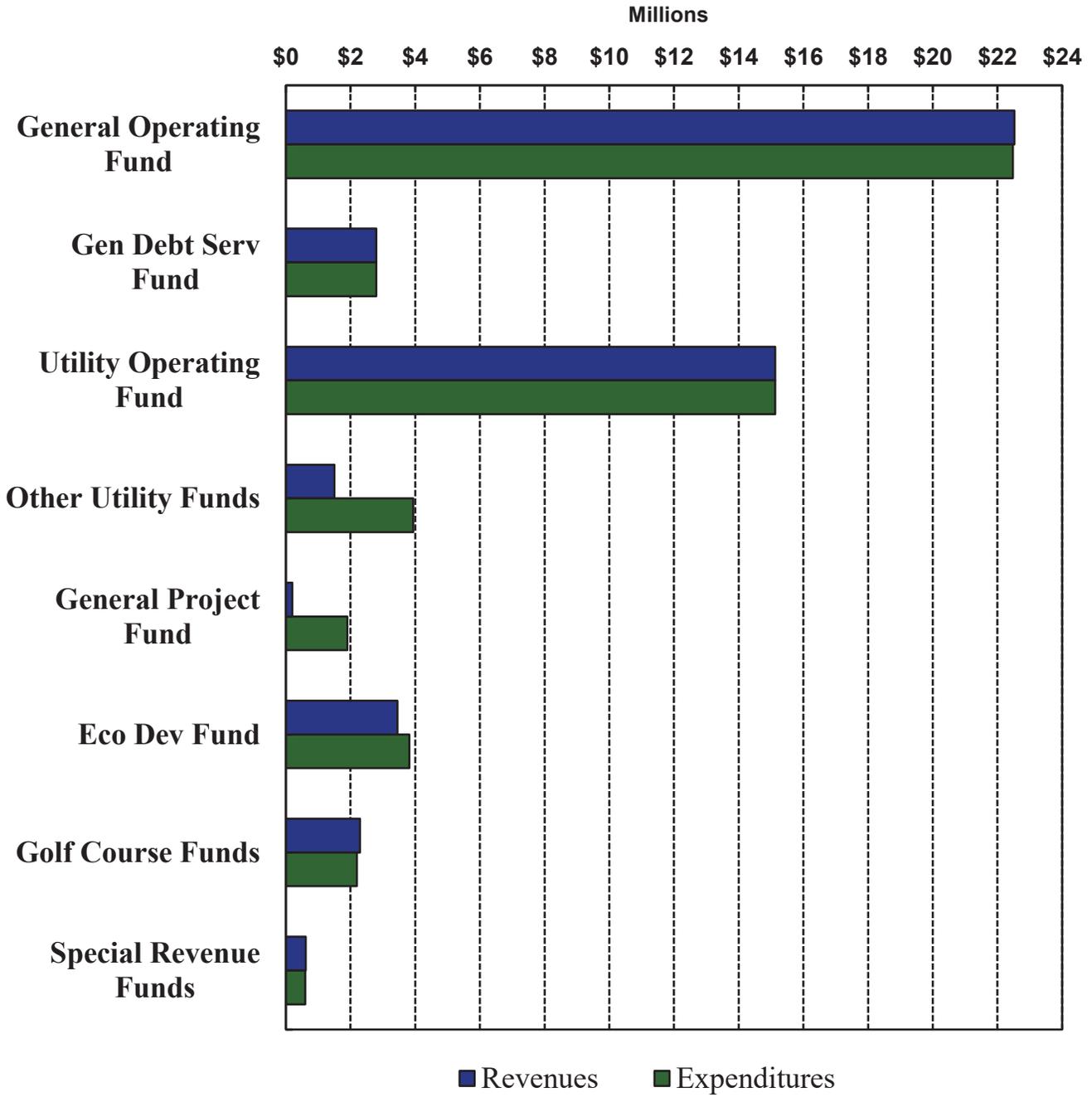


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A close-up photograph of several bright yellow roses in full bloom, set against a dark green background of leaves and stems. The roses are the central focus of the image, with one in the foreground being particularly large and detailed.

Budget Summaries
Lake Jackson
TEXAS

ALL FUNDS REVENUES & EXPENDITURES



ALL FUNDS REVENUES & EXPENDITURES

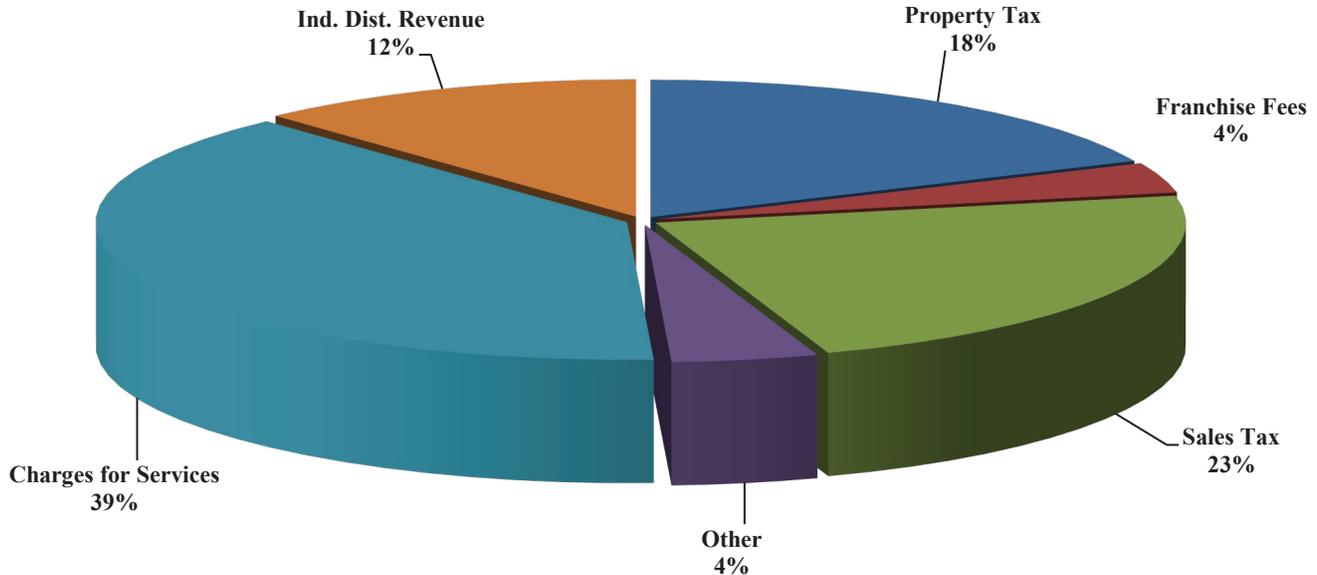
REVENUES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
GENERAL OPERATING FUND	\$ 21,503,525	21,636,818	21,194,011	22,524,610
OTHER GENERAL FUNDS	2,361,875	2,247,065	2,230,405	2,440,170
GEN DEBT SERV FUND	2,782,891	2,790,018	2,782,518	2,795,545
GENERAL PROJECT FUND	736,010	245,000	245,000	20,000
UTILITY OPERATING FUND	15,597,439	14,450,815	14,349,015	15,124,805
OTHER UTILITY FUNDS	2,578,707	1,977,500	3,408,645	1,502,140
ECONOMIC DEVELOPMENT FUND	3,592,013	3,126,429	3,400,000	3,450,000
GOLF COURSE FUNDS	2,099,060	2,123,111	2,347,456	2,292,658
SPECIAL REVENUE FUNDS	513,040	551,400	522,000	616,880
	\$ 51,764,560	\$ 49,148,156	\$ 50,479,050	\$ 50,766,808
INTERFUND TRANSFERS	(7,602,626)	(6,485,065)	(7,826,875)	(6,332,310)
TOTAL ALL FUNDS REVENUE	\$ <u>44,161,934</u>	\$ <u>42,663,091</u>	\$ <u>42,652,175</u>	\$ <u>44,434,498</u>

EXPENDITURES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
GENERAL OPERATING FUND	\$ 20,889,398	\$ 21,636,818	\$ 20,059,775	\$ 22,474,610
OTHER GENERAL FUNDS	1,087,498	2,244,134	2,680,264	2,211,095
GEN DEBT SERV FUND	2,789,489	2,790,018	2,790,018	2,795,545
GENERAL PROJECT FUND	989,486	1,399,000	2,318,098	1,899,000
UTILITY OPERATING FUND	14,481,593	14,450,815	16,035,660	15,124,805
OTHER UTILITY FUNDS	2,689,910	1,784,420	3,192,058	3,936,906
ECONOMIC DEVELOPMENT FUND	2,834,250	3,150,334	3,042,574	3,814,839
GOLF COURSE FUNDS	2,059,253	2,059,936	2,138,504	2,192,449
SPECIAL REVENUE FUNDS	546,496	526,545	520,050	600,350
	\$ 48,367,373	\$ 50,042,020	\$ 52,777,001	\$ 55,049,599
INTERFUND TRANSFERS	(7,602,626)	(6,485,065)	(7,826,875)	(6,332,310)
TOTAL ALL FUNDS EXPENDITURES	\$ <u>40,764,747</u>	\$ <u>43,556,955</u>	\$ <u>44,950,126</u>	\$ <u>48,717,289</u>

ALL FUNDS REVENUES BY CATEGORY

<i>REVENUES</i>	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATED	2021-22 PROPOSED
PROPERTY TAX	\$ 7,531,888	\$ 7,742,811	\$ 7,742,778	\$ 8,132,210
CITY SALES & USE TAX	10,084,370	9,449,429	10,020,000	10,170,000
MOTEL OCCUPANCY TAX	384,272	426,700	403,600	499,500
FRANCHISE FEES	1,581,092	1,652,607	1,505,645	1,580,645
INDUSTRIAL DISTRICT REVENUE	5,101,850	5,203,881	5,208,506	5,280,000
LICENSES & PERMITS	717,911	466,350	451,300	501,300
CHARGES FOR SERVICES	17,078,837	16,295,098	16,047,411	17,291,353
MUNICIPAL COURT FINES	543,739	494,000	441,300	487,000
INTERGOVERNMENTAL	43,000	43,000	43,000	57,000
INTEREST	376,170	437,712	101,075	59,480
MISCELLANEOUS	718,805	451,503	687,560	376,010
<i>TOTAL REVENUES</i>	\$ 44,161,934	\$ 42,663,091	\$ 42,652,175	\$ 44,434,498

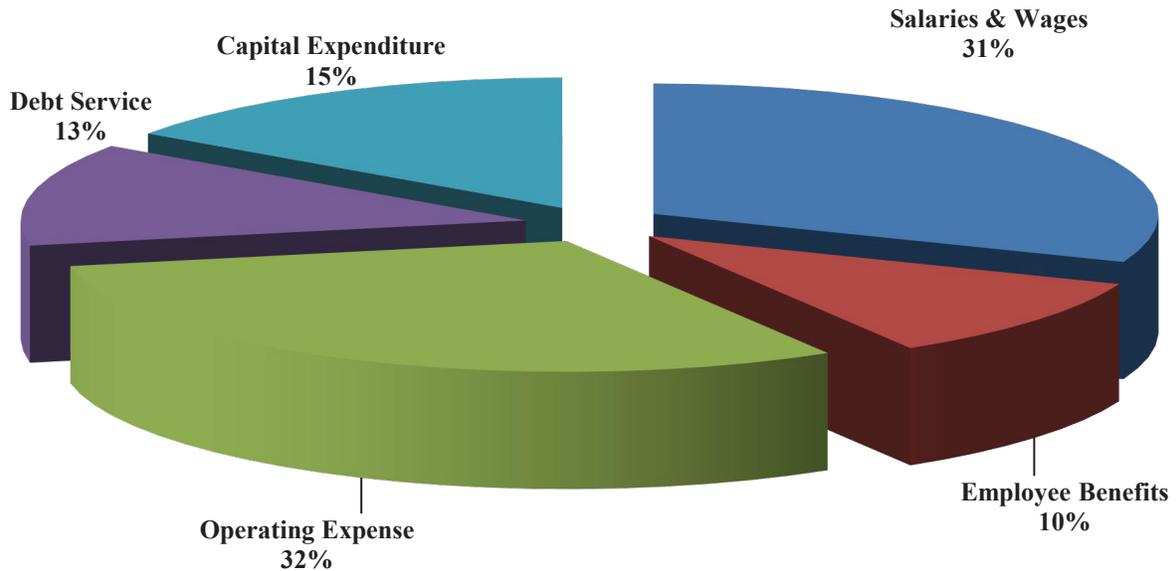
Proposed Revenues



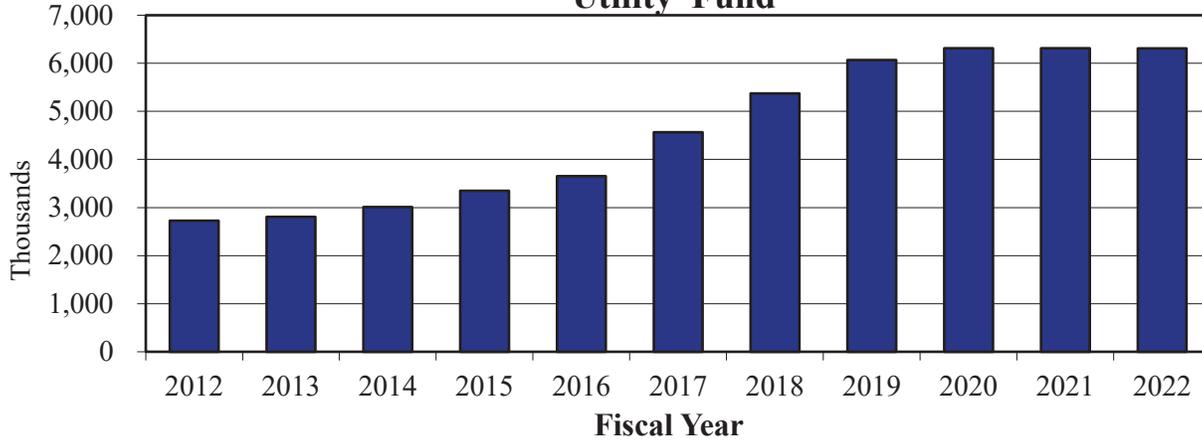
ALL FUNDS EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATED	2021-22 PROPOSED
SALARIES & WAGES	\$ 13,834,521	\$ 14,731,552	\$ 13,387,090	\$ 15,100,778
EMPLOYEE BENEFITS	4,593,607	4,871,050	4,114,345	5,050,300
OPERATING EXPENSES	12,786,849	13,403,447	14,176,479	14,884,826
DEBT SERVICE	6,346,120	6,344,512	6,344,512	6,212,654
CAPITAL PROJECTS	2,165,587	1,859,260	4,183,236	5,263,636
EQUIPMENT PURCHASES	1,038,063	2,347,134	2,744,464	2,205,095
<i>TOTAL EXPENDITURES</i>	\$ 40,764,747	\$ 43,556,955	\$ 44,950,126	\$ 48,717,289

Proposed Expenditures

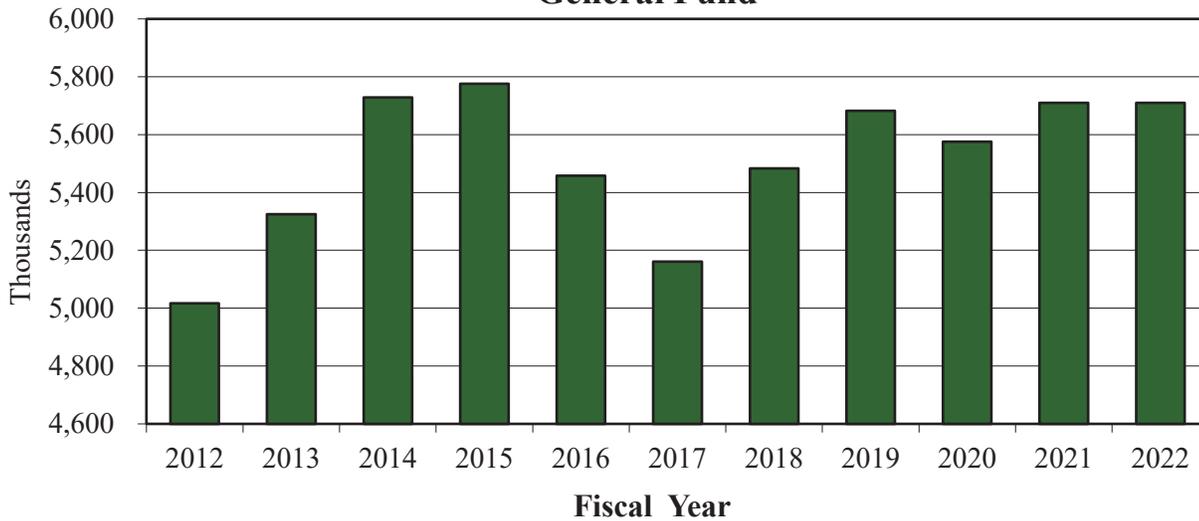


**Working Capital Balance
Utility Fund**



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 9-30-19	\$ 6,362,328	768,879	3,635,446	6,788,333
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(680,000)		680,000	
TO UTILITY PROJECTS	0			
REVENUES FISCAL YEAR 2020	21,503,525	2,782,891	56,010	2,243,786
EXPENDITURES FISCAL YEAR 2020	20,209,144	2,789,489	989,486	939,841
FUND BALANCE 9-30-20	\$ 6,976,709	\$ 762,281	\$ 3,381,970	\$ 8,092,278
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS	(1,400,000)			
TO UTILITY PROJECTS				
TO GOLF COURSE FUND				
TO GENERAL CONTINGENCY				0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,576,709	762,281	3,381,970	8,092,278
FISCAL 2021 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	1,400,000	1,474,830
FROM UTILITY OPERATING	0	0	0	651,545
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	0	0	0	0
FROM UTILITY FUND	900,000	0	0	
FROM ECONOMIC DEVL. FUND	350,000	0	0	
ALL OTHER REVENUE	19,944,011	2,782,518	245,000	29,000
	21,194,011	2,782,518	1,645,000	2,155,375
FISCAL 2021 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	30,000	0	0	0
TO EQUIPMENT REPLACEMENT	1,475,325	0	0	0
ALL OTHER EXPENDITURES	18,554,450	2,790,018	2,318,098	2,599,464
	20,059,775	2,790,018	2,318,098	2,599,464
PROJECTED FUND BALANCE 9-30-21	6,710,945	754,781	2,708,872	7,648,189
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(1,000,000)	0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,710,945	754,781	2,708,872	7,648,189
2022 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,610,855
FROM UTILITY OPERATING	0	0	0	687,755
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	900,000	0	0	0
FROM ECONOMIC DEVL. FUND	400,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	21,174,610	2,795,545	20,000	3,500
	22,474,610	2,795,545	20,000	2,302,110
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND		0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	1,610,855	0	0	0
ALL OTHER EXPENDITURES	20,863,755	2,795,545	1,899,000	2,050,095
	22,474,610	2,795,545	1,899,000	2,050,095
BUDGETED FUND BALANCE 9-30-22	\$ 5,710,945	\$ 754,781	\$ 829,872	\$ 7,900,204
TARGET FUND BALANCE RANGE		\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 5,618,653			
High 33% of Operating Budget	\$ 7,416,621			

UTILITY FUNDS BALANCE ANALYSIS

	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-19	\$ 6,071,181	2,372,351	3,745,452
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	(820,000)		820,000
FROM GENERAL FUND			0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,251,181		4,565,452
REVENUES INCLUDING TRANSFERS	15,597,439	1,719,521	35,098
EXPENDITURES INCLUDING TRANSFERS	12,929,673	1,736,190	953,720
FUND BALANCE 9-30-20	\$ 7,918,947	2,355,682	3,646,830
TRANSFERS TO CAPITAL			
GENERAL PROJECTS FUND	0	0	
UTILITY CAPITAL PROJECTS	(1,800,000)	0	1,800,000
FUND BALANCE AFTER CAPITAL TRANSFERS	6,118,947	2,355,682	5,446,830
2021 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,600,000	0
FROM GENERAL FUND			
ALL OTHER REVENUE	14,349,015	6,500	2,000
	14,349,015	1,606,500	2,000
2021 PROJECTED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	1,050,000		
TO UTILITY DEBT SERVICE	1,600,000		
TO UTILITY CONTINGENCY	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	651,545		
ALL OTHER EXPENDITURES	10,056,255	1,784,420	1,407,638
	13,357,800	1,784,420	1,407,638
PROJECTED FUND BALANCE 9-30-21	7,110,162	2,177,762	4,041,192
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS	(800,000)	0	
FUND BALANCE AFTER CAPITAL TRANSFERS	6,310,162	2,177,762	4,041,192
2022 BUDGETED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING		1,500,000	0
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	15,124,805	1,000	1,000
	15,124,805	1,501,000	1,000
2022 BUDGETED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	1,100,000		
TO UTILITY DEBT SERVICE	1,500,000		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	687,755		
ALL OTHER EXPENDITURES	11,837,050	1,647,770	2,289,136
	15,124,805	1,647,770	2,289,136
BUDGETED FUND BALANCE 9-30-21'	\$ 6,310,162	\$ 2,030,992	\$ 1,753,056
TARGET FUND BALANCE	RANGE	\$ 2,289,563	\$ 500,000
Low 25% of Operating Budget	\$ 3,781,201		
High 33% of Operating Budget	\$ 4,991,186		

OTHER FUNDS BALANCE ANALYSIS

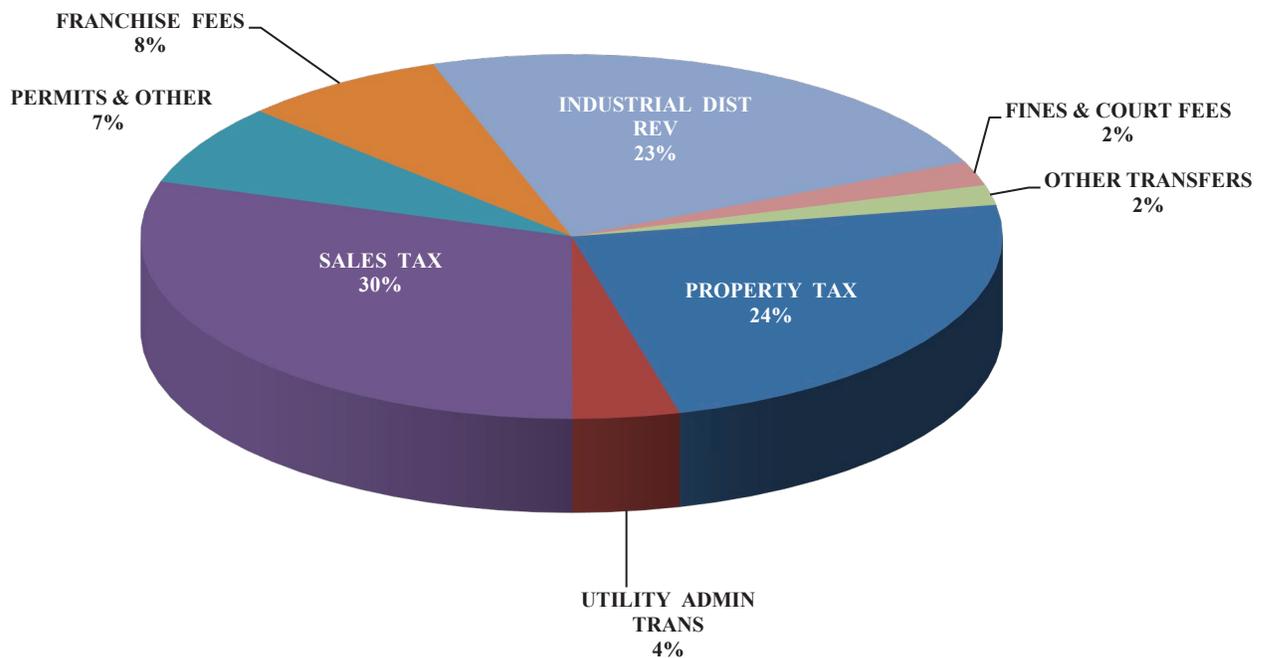
	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
FUND BALANCE 9-30-20	\$ 2,115,750	\$ 85,283	\$ 101,696
PROJECTED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
ALL OTHER REVENUE	3,400,000	403,630	35
	3,400,000	403,630	35
PROJECTED EXPENDITURES			
TRANSFERS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

PERSONNEL SUMMARY BY DEPARTMENT

GENERAL FUND	2017-18	2018-19	2019-20	2020-21	2021-22
	FT	FT	FT	FT	FT
ADMINISTRATION	12.50	12.50	12.50	12.50	12.50
FINANCE	11.00	11.00	11.00	11.00	11.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00
POLICE	62.00	65.00	65.00	65.00	65.00
FIRE	2.00	2.00	2.00	2.00	2.00
HUMANE	3.00	3.00	3.00	3.00	3.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00
STREET	6.83	6.83	6.83	6.83	6.83
DRAINAGE	14.83	14.83	14.83	14.83	14.83
BUILDING/CODE ENFORCEMENT	7.50	7.50	7.50	7.50	7.50
PARKS	13.50	13.50	13.50	13.50	13.50
RECREATION	14.50	14.50	16.50	16.50	16.50
GARAGE	9.00	9.50	9.50	9.50	9.50
LIBRARY	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00
TOTAL GENERAL FUND	171.16	174.66	176.66	176.66	176.66
	2017-18	2018-19	2019-20	2020-21	2021-22
UTILITY FUND	FT	FT	FT	FT	FT
UTILITY ADMINISTRATION	8.00	8.00	8.00	9.00	8.00
WATER PRODUCTION	12.00	12.00	12.00	11.00	11.00
WASTEWATER COLLECTION	20.50	20.50	20.50	20.50	20.50
SANITATION	25.34	25.34	25.34	25.34	27.34
TOTAL UTILITY FUND	65.84	65.84	65.84	65.84	66.84
TOTAL ALL FUNDS COMBINED	237.00	240.50	242.50	242.50	243.50

GENERAL FUND REVENUES BY CATEGORY

<i>REVENUE</i>	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATED	2021-22 PROPOSED
Property Tax	\$ 4,765,353	\$ 4,961,293	\$ 4,961,260	\$ 5,336,665
Sales Tax	6,685,757	6,335,000	6,620,000	6,720,000
Other Taxes	142,065	140,000	140,000	140,000
Franchise Fees	1,731,092	1,802,607	1,655,645	1,730,645
Industrial District Revenue	5,101,850	5,203,881	5,208,506	5,280,000
Licenses and Permits	682,111	446,350	431,300	481,300
Civic Center / Jasmine Hall Fees	115,602	171,675	140,500	246,000
Recreation Fees	388,184	659,500	220,500	662,500
Fines and Court Fees	543,739	494,000	441,300	487,000
Intergovernmental	43,000	43,000	43,000	57,000
Grants	21,482	3,500	3,500	3,500
Utility Administrative Fee	850,000	900,000	900,000	900,000
Interest and Other	83,290	126,012	78,500	30,000
Transfer from Econ. Devl. Fund	350,000	350,000	350,000	400,000
Total General Fund	\$ 21,503,525	\$ 21,636,818	\$ 21,194,011	\$ 22,474,610



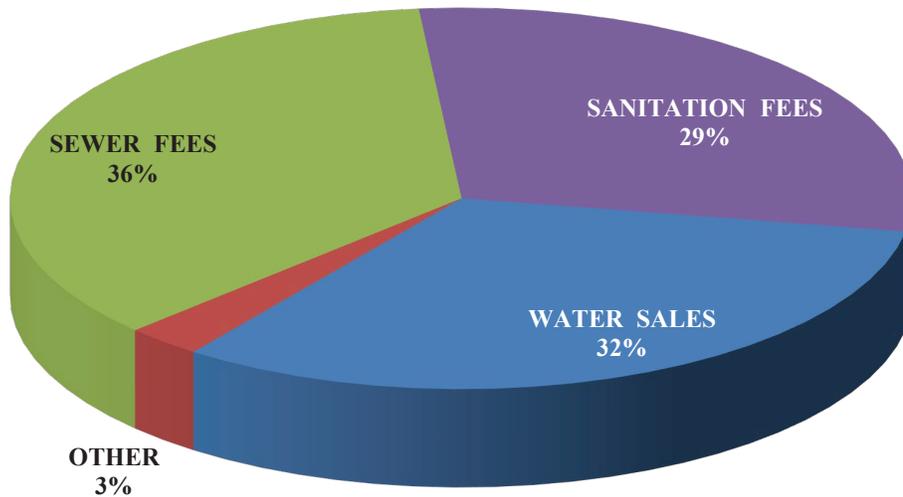
GENERAL FUND EXPENDITURES BY CATEGORY

EXPENDITURES	2019 - 2020 ACTUAL	2020 - 2021 BUDGET	2020 - 2021 ESTIMATED	2021 - 2022 PROPOSED
SALARIES & WAGES	\$ 10,165,153	\$ 10,677,100	\$ 9,701,095	\$ 11,009,900
EMPLOYEE BENEFITS	3,375,323	3,692,450	3,136,845	3,789,350
OPERATING EXPENSES	5,065,375	5,767,438	5,722,005	5,999,505
CAPITAL OUTLAY	98,222	25,000	25,000	35,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	1,475,325	1,474,830	1,474,830	1,610,855
SPECIAL EVENTS FUND	30,000	0	0	30,000
<i>Total General Fund</i>	\$ 20,209,398	\$ 21,636,818	\$ 20,059,775	\$ 22,474,610

AUTHORIZED PERSONNEL	FISCAL 2018 - 19	FISCAL 2020 - 2021	FISCAL 2020 - 2021	FISCAL 2021 - 2022
SERVICE / MAINTENANCE	42.50	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	43.00	43.00	43.00
PROFESSIONAL	11.00	11.00	11.00	11.00
MANAGEMENT / SUPERVISION	27.16	27.16	27.16	27.16
TOTAL FT EMPLOYEES	174.66	176.66	176.66	176.66
SPECIAL AGREEMENT	2.00	2.00	2.00	2.00
TEMPORARY / SEASONAL	23.27	23.27	21.74	21.87
<i>Total General Fund Personnel</i>	199.93	201.93	200.40	200.53

UTILITY FUNDS REVENUES BY CATEGORY

<i>REVENUE</i>	2019-20	2020-21	2020-21	2021-22
	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Plumbing Permits	\$ 35,800	\$ 20,000	\$ 20,000	\$ 20,000
Tap Fees	22,910	30,000	10,000	10,000
Administrative Fees	159,203	200,000	200,000	200,000
Water Fees (net of Sr,discount)	5,122,688	4,671,575	4,671,575	5,057,955
Sewer Fees	5,618,847	5,149,876	5,070,000	5,209,115
Sanitation Fees	4,398,643	4,233,361	4,231,380	4,541,225
Miscellaneous	184,363	86,003	143,060	83,510
Interest	54,985	60,000	3,000	3,000
<i>Total Utility Revenue</i>	\$ 15,597,439	\$ 14,450,815	\$ 14,349,015	\$ 15,124,805



UTILITY FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2019 - 20 ACTUAL	2020 -21 BUDGET	2020 -21 ESTIMATED	2021 - 22 PROPOSED
SALARIES & WAGES	\$ 2,790,695	\$ 3,152,700	2,757,690	\$ 3,138,400
EMPLOYEE BENEFITS	1,171,340	1,163,600	962,500	1,240,950
OPERATING EXPENSES	6,354,446	6,357,970	7,093,925	7,337,700
CAPITAL OUTLAY	0	120,000	120,000	120,000
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	300,000	300,000	300,000	300,000
ADMIN FEE - WATER W/WATER	550,000	600,000	600,000	600,000
FRANCHISE FEE	150,000	150,000	150,000	200,000
EQUIPMENT REPLACEMENT	651,545	651,545	651,545	687,755
UTILITY PROJECTS	0	155,000	0	0
UTILITY DEBT SERVICE	1,693,567	1,800,000	1,600,000	1,500,000
<i>Total Utility Fund</i>	\$ 13,661,593	\$ 14,450,815	\$ 14,235,660	\$ 15,124,805

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2018 - 19	FISCAL 2019 - 20	FISCAL 2020 -21	FISCAL 2021 - 22
SERVICE / MAINTENANCE	43.00	43.00	43.00	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	65.84	65.84	66.84

Major Revenue Sources

Lake Jackson
TEXAS



PROPERTY TAX

	<u>FY 2021-22</u>
<i>General Fund Budget</i>	<i>\$ 5,336,665</i>
<i>Debt Service Fund Budget</i>	<i><u>\$ 2,795,545</u></i>
<i>Total Property Taxes</i>	<i><u>\$8,132,210</u></i>

Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city’s property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually.

The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components—the operations and maintenance (O&M) rate and the debt service rate. The O&M rate provides for the operation and maintenance of general government functions such as Police, Humane, Fire, EMS, Code Enforcement, Building Permits, Drainage, Streets, Parks, and Recreation. This portion of the tax rate is recorded as revenue in the General Operating Fund.

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

Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by operation and maintenance. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

Ad Valorem Tax Revenues

Fiscal Year	2017	2018	2019	2020	2020-21 Proj.	2021-22 Budget
General Fund	\$3,773,881	\$3,979,475	\$5,208,352	\$5,401,992	\$5,561,700	\$5,946,140
Debt Service Fund	\$2,087,252	\$2,112,160	\$2,276,697	\$2,766,535	2,781,518	2,795,545
	<hr/>					
Total	\$5,861,133	\$6,091,635	\$7,485,049	\$8,168,527	\$8,343,218	\$8,741,685
	<hr/>					

MAJOR REVENUE SOURCES

SALES TAX

	<u>FY 2021-22</u>
General Fund Budget	\$ 6,720,000
Economic Development Fund Budget	<u>3,450,000</u>
Total Sales Tax Revenue	<u>\$10,170,000</u>

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

1.00% is used for the City's general operating purposes, and is the largest revenue source of the General Fund, accounting for approximately 30% of General Fund revenues.

0.50% is allocated to the Lake Jackson Development Corporation (LJDC), the City's 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The LJDC provides financing services entirely to the City. The LJDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

0.50% is imposed by Brazoria County.

6.25% is retained by the State Comptroller of Public Accounts.

8.25% Total Sales Tax Rate

Sales Tax Agreements affecting the General Fund:

Additionally, the State of Texas allows cities to enter into incentive agreements for companies to locate to the City and report sales tax collections from the City for local collections. In return, the City grants a portion of the collections to the company in the form of an incentive payment. The City currently has two incentive agreements in place and the City's net receipts from companies under these agreements are estimated to be \$180,000 in fiscal 2021-22.

	Sales Tax Revenues					
Fiscal Year	2017	2018	2019	2020	2021 Proj.	2022 Budget
General Fund	\$6,300,736	6,685,000	6,833,831	6,797,225	6,800,000	6,900,000
Econ. Devlp Fund	\$3,188,958	\$3,337,500	\$3,451,000	\$3,398,613	3,400,000	3,450,000
Total	<u>\$9,489,694</u>	<u>\$10,022,500</u>	<u>\$10,284,831</u>	<u>\$10,195,838</u>	<u>\$10,200,000</u>	<u>\$10,350,000</u>

FRANCHISE FEES

	<u>FY 2021-22</u>
<i>General Fund Budget</i>	\$ 1,730,645
<i>PEG Fund Budget</i>	<u>65,250</u>
<i>Total Franchise Fee Revenues</i>	<u>\$ 1,795,895</u>

The City of Lake Jackson maintains franchise agreements with utilities that use the City’s right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility’s gross receipts or a per-unit of usage charge (generated by customers located within the City’s corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- Electric Franchise fees are charged for use of City streets and ROW’s. These fees are received monthly and are based on kilowatt hours delivered within Lake Jackson city limits.
- Gas Franchise fees are charged for use of City streets and ROW’s. This fee is based on a percentage of gross revenue.
- Telecommunication Franchise fees are received from Certificated Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.
- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage of the cable operator’s gross receipts. The General Operating Fund receives payments equivalent to 5% of the cable operator’s gross receipts. An additional 1% of the cable operator’s gross receipts for cable television are restricted –by law -- for capital cost related to public, educational, and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.
- The City’s sanitation department provides for the removal of all trash and rubbish. Each residential unit in the City receives regular collection service twice per week and special collection of large items and brush twice per month. The City annually transfers funds (\$200,000) from the Utility Fund to the General Fund to reimburse the General Fund for solid waste franchise fees that would be collected if a private company was contracted for these services.

INDUSTRIAL DISTRICT

	<u>FY 2021-22</u>
<i>General Fund Budget</i>	\$ 5,280,000

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

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

MAJOR REVENUE SOURCES

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

OPERATING TRANSFERS

	<u>FY 2021-22</u>
<i>General Fund Budget</i>	<i>\$ 1,300,000</i>

The City’s water, wastewater, and sanitation operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure that the Utility Fund is self supporting and self sufficient. The total of the transfers from the Utility Fund equate to \$900,000.

The General Fund also receives a \$400,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center.

COURT FINES

	<u>FY 2021-22</u>
<i>General Fund Budget</i>	<i>\$ 487,000</i>

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

RECREATION FEES

	<u>FY 2021-22</u>
<i>General Fund Budget</i>	<i>\$ 662,500</i>

Over 85% of the recreation revenues are comprised of admissions and memberships. The other 15% of recreation revenues are primarily comprised of fees collected from the youth and adult programs, as well as the rental of facilities. Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center.

CIVIC CENTER REVENUE

FY 2021-22

General Fund Budget \$ 246,000

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

LICENSES & PERMITS

FY 2021-22

General Fund Budget \$ 481,300

Utility Fund Budget 20,000

Total Permits \$ 501,300

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

Electrical Permit revenues also include fees for inspection of installation or changes made in the electrical wiring or fixtures for use in connection to the production of electrical light or heat for power. Electrical Permit revenue fluctuates based upon the type of electrical work.

Building and Electrical Permit revenues are accounted for in the General Fund.

Plumbing Permit revenues include fees for plumbing work connected with or intended to be connected with the sewer system. Plumbing Permit revenues are accounted for in the Utility Fund.

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

WATER FEES

FY 2021-22

Utility Fund Budget \$ 5,057,955

This rate is set based on generating revenues to cover the cost of purchasing water from the Brazosport Water Authority (BWA), operating 12 water wells, maintaining the water distribution system, and related portions of debt service requirements.

MAJOR REVENUE SOURCES

We will continue to provide a discount (40% of the base monthly bill) for senior citizens, which is applied to their base water and sewer bill. The City distributes an average of 3 million gallons per day to the water system. Our contract with BWA requires the City to purchase 2 million gallons of water per day on a take or pay basis. The difference is made up with well water.

SEWER FEES

FY 2021-22

Utility Fund Budget \$ 5,209,115

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

SANITATION FEES

FY 2021-22

Utility Fund Budget \$ 4,541,225

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

Commercial and apartment customers are provided with side loading dumpsters, which are serviced based on a set schedule.

These revenues are based on the following sanitation rates

Residential Garbage/Trash	\$19.00 per month
Residential Recycling	\$ 3.00 per month
Apartment Garbage/Trash	\$19.00 per unit per month
Apartment Recycling:	\$ 2.00 per unit per month

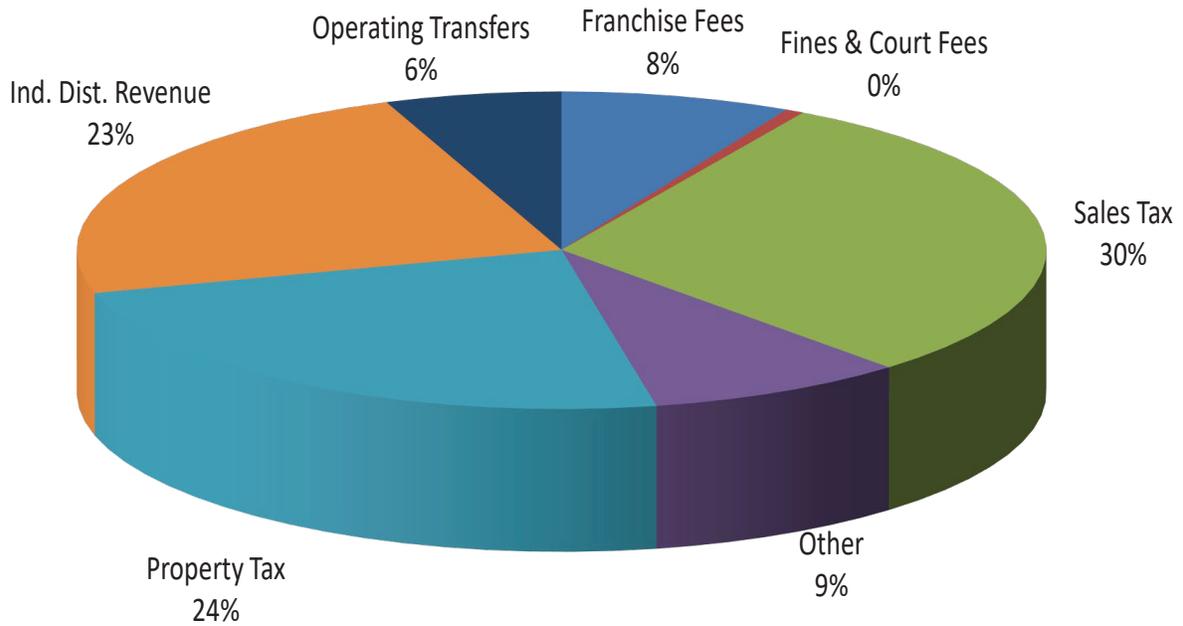
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General Fund

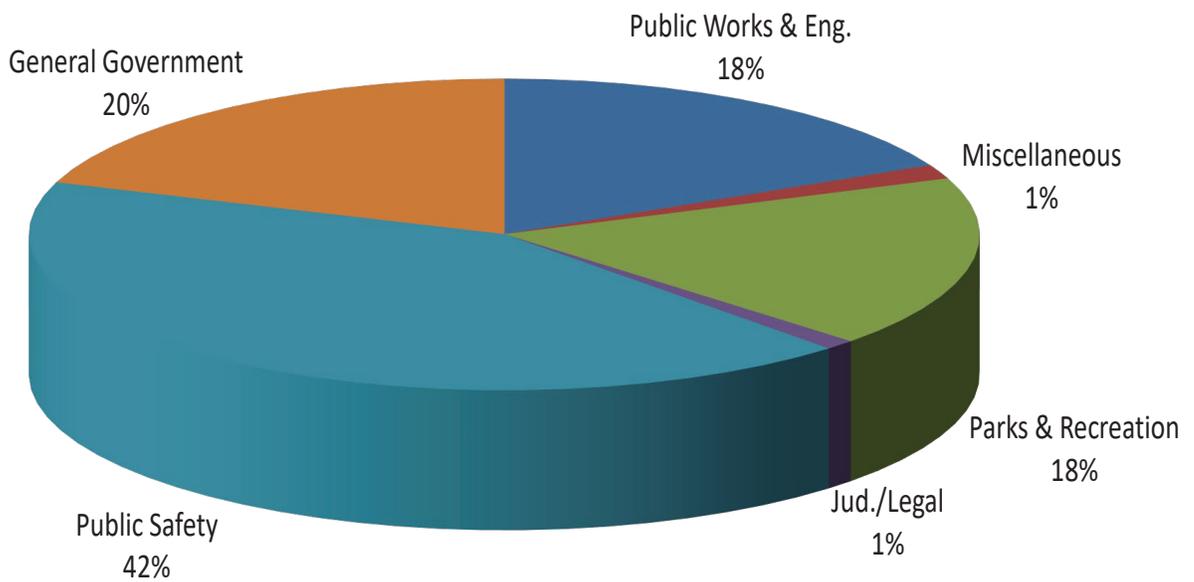
Lake Jackson
TEXAS



FY 2021-22 Revenues



FY 2021-22 Expenditures



GENERAL FUND BUDGET SUMMARY

<i>Revenues</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Property Tax	\$4,765,353	\$4,961,293	\$4,961,260	\$5,336,665
Sales Tax	6,685,757	6,335,000	6,620,000	6,720,000
Other Taxes	142,065	140,000	140,000	140,000
Franchise Fees	1,731,092	1,802,607	1,655,645	1,730,645
Industrial District	5,101,850	5,203,881	5,208,506	5,280,000
Charges for Services	503,786	831,175	361,000	908,500
Licenses & Permits	682,111	446,350	431,300	481,300
Fines & Court Fees	543,739	494,000	441,300	487,000
Intergovernmental	43,000	43,000	43,000	57,000
Miscellaneous	31,712	28,000	73,500	25,000
Interest	51,579	98,012	5,000	5,000
Grants	21,482	3,500	3,500	3,500
Operating Transfers	1,199,999	1,250,000	1,250,000	1,300,000
Total Resources	\$21,503,525	\$21,636,818	\$21,194,011	\$22,474,610
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Government Services				
Non-Departmental	\$193,400	\$81,820	\$136,920	\$117,000
Administration	1,636,882	1,674,117	1,556,895	1,741,360
Elections	2,197	13,000	15,500	15,500
Civic Center	574,559	661,940	581,290	648,540
Legal Services	222,124	234,548	243,645	234,760
Financial Services				
Finance	1,300,501	1,350,940	1,205,300	1,424,095
Municipal Court	440,070	450,800	437,310	458,185
Public Safety Services				
Police	6,515,211	6,793,080	6,109,995	6,938,795
Humane	451,725	482,439	464,055	478,850
Fire	1,060,529	1,216,465	1,221,415	1,431,745
Emergency Medical Services	646,769	647,732	669,080	661,080
Engineering Services	578,563	539,815	627,045	616,570
Public Works Services				
Street	696,699	910,160	790,435	893,585
Drainage	612,089	939,200	781,780	959,525
Code Enforcement/Inspections	657,849	646,930	633,400	661,745
Garage	731,137	741,880	745,835	841,760
Parks and Recreation Services				
Parks	1,420,284	1,477,320	1,419,355	1,580,470
Recreation	2,230,760	2,461,952	2,152,560	2,438,705
Miscellaneous Services				
KLJB	26,365	50,000	26,500	50,000
Library	121,546	152,925	151,880	157,420
Museum	71,122	70,755	70,580	71,920
Youth Advisory	10,205	16,000	4,000	16,000
Senior Advisory	8,558	23,000	15,000	37,000
Total Expenditures	\$20,209,144	\$21,636,818	\$20,059,775	\$22,474,610

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Property Tax				
Ad Valorem Taxes	\$5,401,992	\$5,634,305	\$5,561,700	\$5,946,140
Dow 380 Agreement	(612,329)	(600,000)	(575,440)	(584,475)
HEB 380 Agreement	(24,310)	(25,000)	(25,000)	(25,000)
Subtotal	4,765,353	5,009,305	4,961,260	5,336,665
Sales Tax				
City Sales & Use Tax	6,797,225	6,500,000	6,800,000	6,900,000
Mall 380 Agreement	0	(100,000)	(65,000)	(65,000)
HEB 380 Sales Tax Agreement	(111,468)	(100,000)	(115,000)	(115,000)
Subtotal	6,685,757	6,300,000	6,620,000	6,720,000
Other Taxes				
Alcohol Beverage Taxes	117,633	120,000	120,000	120,000
Criminal Justice Tax	24,432	20,000	20,000	20,000
Subtotal	142,065	140,000	140,000	140,000
Franchise Fees				
Electric	1,108,300	1,153,000	1,101,845	1,101,845
Natural Gas	111,732	111,732	98,800	98,800
Telecommunications	70,999	23,875	25,000	50,000
Cable	290,061	364,000	280,000	280,000
Solid Waste	150,000	150,000	150,000	200,000
Subtotal	1,731,092	1,802,607	1,655,645	1,730,645
Industrial District	5,101,850	5,203,881	5,208,506	5,280,000
Charges for Services				
Recreation Center	316,611	567,000	152,000	498,000
Outdoor Pool	1,464	3,000	1,500	5,500
Youth Athletics	12,230	15,000	10,000	35,000
Youth Programs	0	2,500	5,000	5,000
Adult Programs	1,437	10,000	2,500	16,000
Aquatics Programs	8,146	30,000	15,000	35,000
MacLean Sportsplex	12,688	7,000	20,000	20,000
Misc. Park Use	4,947	10,000	5,000	10,000
Special Events	30,661	15,000	9,500	38,000
Civic Center Rentals	105,699	161,675	127,500	226,000
Jasmine Hall Rentals	9,903	10,000	13,000	20,000
Subtotal	503,786	831,175	361,000	908,500
Licenses & Permits				
Alcohol Beverage License	4,682	4,000	4,000	4,000
Donation Box License	450	250	400	400
Wrecker License	1,200	1,600	2,300	2,300

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Licenses & Permits (Cont.)				
Health Inspections	51,845	40,000	50,000	50,000
Apartment Inspection Fee	82,511	70,000	80,000	90,000
Alarm Fees	57,199	50,000	57,000	57,000
Building Permits	318,565	200,000	160,000	200,000
Electrical Permits	40,100	25,000	25,000	25,000
Plan Check Fee	129,367	60,000	60,000	60,000
Peddler Permit	2,250	500	600	600
Storm Water Permit	2,661	2,000	1,500	1,500
Sign Permits	3,445	2,500	3,000	3,000
Reinspection Fees	825	500	500	500
Credit Card Fees	-12,989	-10,000	-13,000	-13,000
Subtotal	682,111	446,350	431,300	481,300
Fines & Court Fees				
Municipal Court Fines	471,364	450,000	400,000	450,000
Court Fees	26,248	23,000	16,000	22,000
Other Fees & Fines	46,127	21,000	25,300	15,000
Subtotal	543,739	494,000	441,300	487,000
Intergovernmental				
Richwood Dispatching	43,000	43,000	43,000	57,000
Subtotal	43,000	43,000	43,000	57,000
Miscellaneous	31,712	28,000	73,500	25,000
Interest	51,579	85,000	5,000	5,000
Grants				
Drug Enforcement Admin	6,400	0	0	0
Department of Justice Grants	11,059	0	0	0
LEOSE - Training	4,023	3,500	3,500	3,500
Subtotal	21,482	3,500	3,500	3,500
Operating Transfers				
From Economic Development	350,000	350,000	350,000	400,000
From Utility Fund:				
Admin. Fee - Sanitation	300,000	300,000	300,000	300,000
Admin. Fee - Water/WW	549,999	600,000	600,000	600,000
Subtotal	1,199,999	1,250,000	1,250,000	1,300,000
	\$21,503,525	\$21,636,818	\$21,194,011	\$22,474,610

ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION FISCAL YEAR 2021 - 2022

Assessed Valuation for 2021 as of 4-30-2021	\$ 2,506,206,908
Gain (Loss) in Value	<u>76,322,747</u>
Anticipated Assessed Valuation for 2022	2,582,529,655
Tax Rate Per \$100 Valuation	0.339000
Revenue from fiscal year 2022 Tax Roll	8,754,776
Estimated Collections	<u>100.96%</u>
TOTAL FUNDS AVAILABLE	<u>\$ 8,838,820</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL		TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
	ASSESSED VALUATION	TAX RATE			
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,691,433	99.764%
2019	2,367,106,844	0.3482	8,242,266	8,215,786	99.679%
2020	* 2,506,206,908	0.3290	8,245,421	7,816,501	94.798%
2021	** 2,582,529,655	0.3390	8,754,776		

* Tax collections as of May 31, 2021

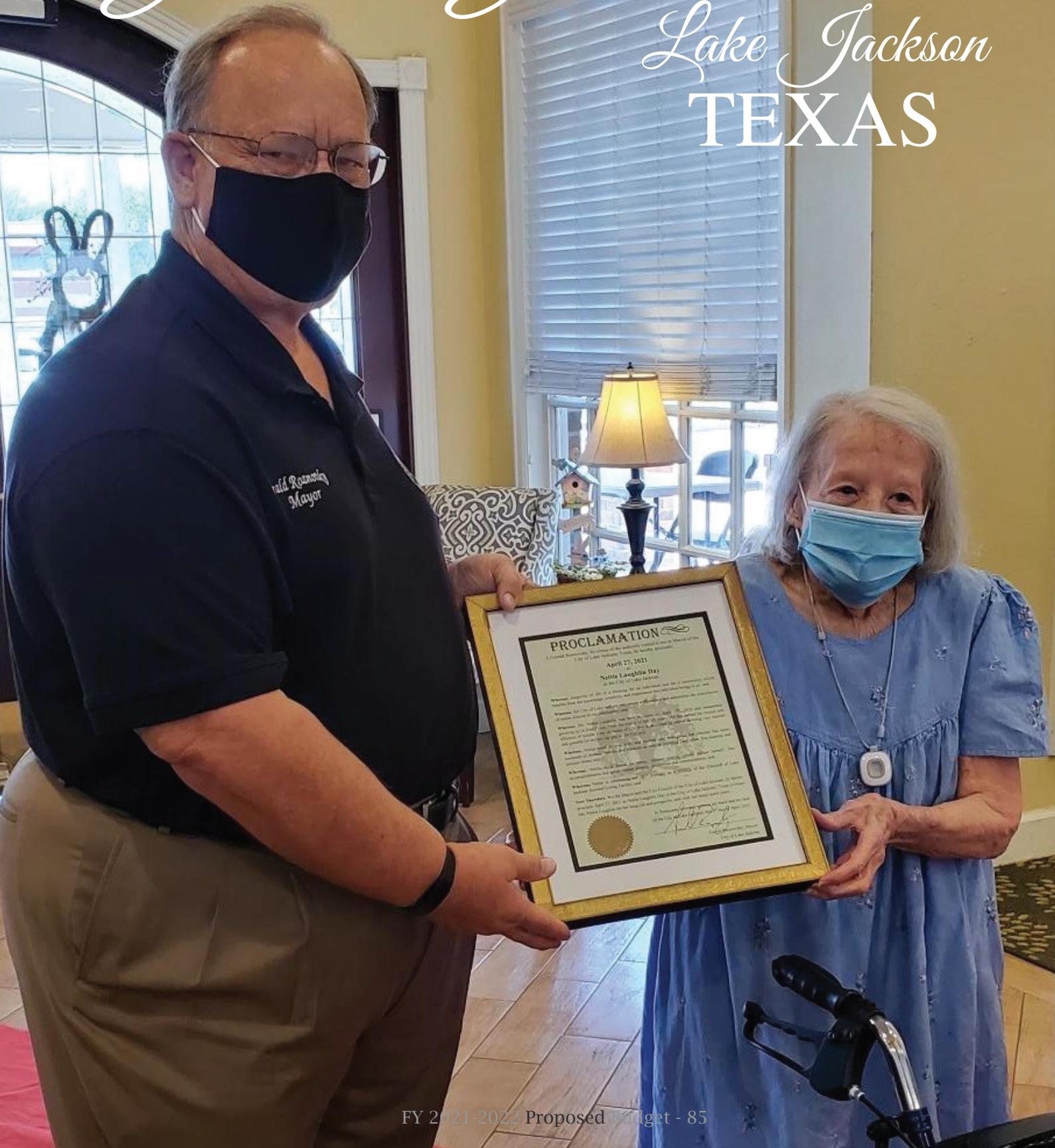
** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED	ADOPTED	ADOPTED	%
	TAX RATE	TAX RATE	AMOUNT	
	2020 -2021	2021 -22	2021 -22	
General Fund	0.219301	0.231782	\$6,043,275	68.37%
General Debt Service Fund	0.109676	0.107218	2,795,545	31.63%
TOTAL	\$0.3290	0.339000	\$8,838,820	100.00%

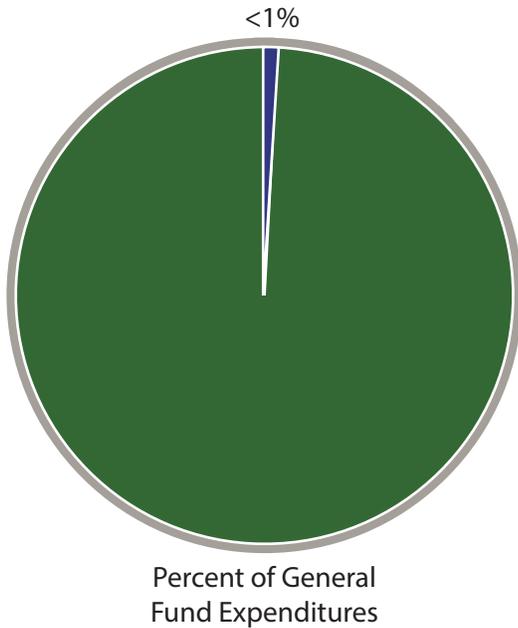
General Government

Lake Jackson
TEXAS



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

BUDGET INFORMATION



Major Budget Changes

- Reinstated the \$30,000 transfer to special events fund with more events occurring as part of reopening from the pandemic.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
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General Resources	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095
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Total Resources	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095
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<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
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Salaries & Wages	\$756,063	\$758,400	\$664,725	\$778,800
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Employee Benefits	238,894	242,100	213,600	255,500
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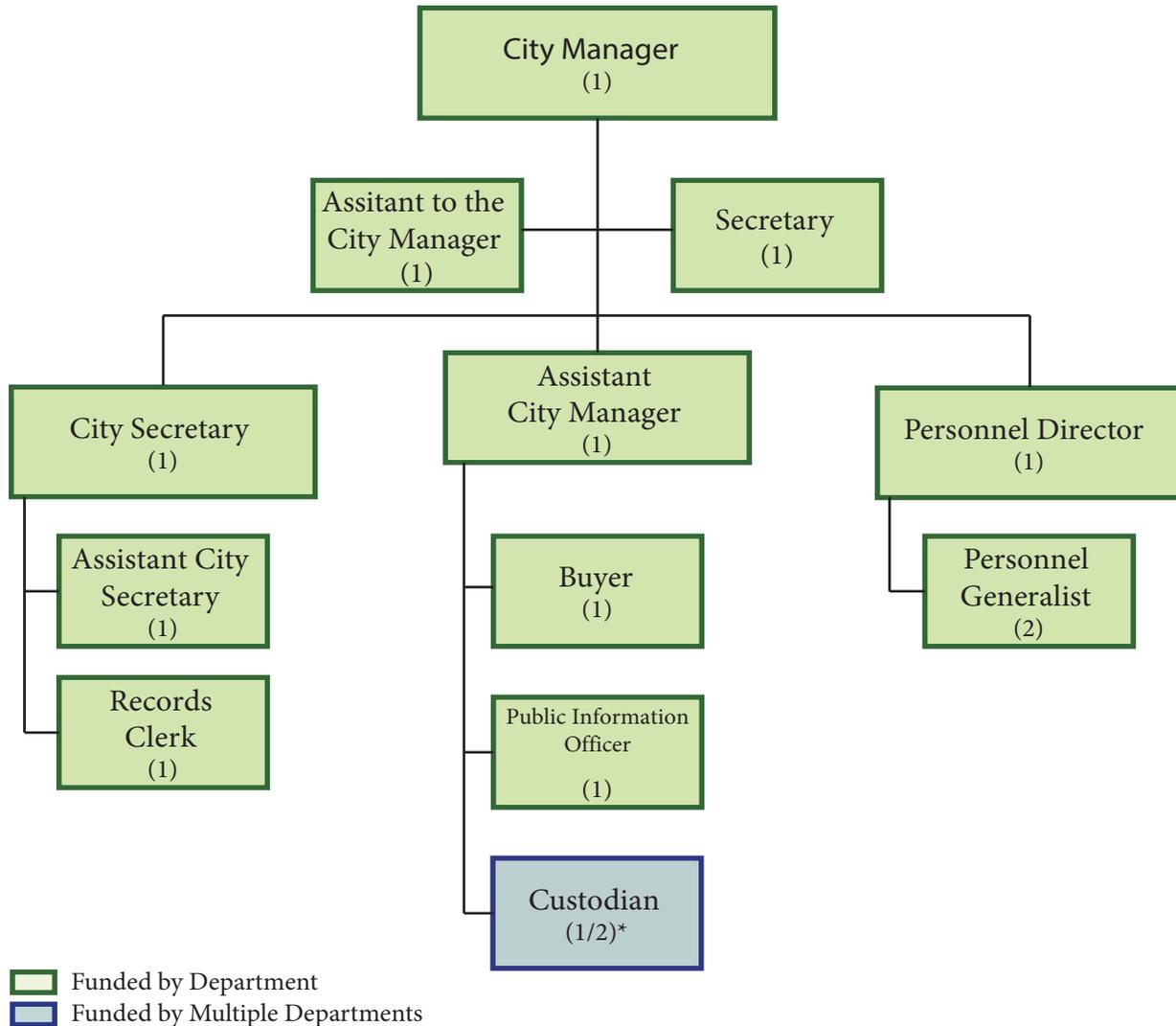
Operating Expenses	263,799	308,695	285,230	331,050
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Operating Transfers	41,745	41,745	41,745	58,745
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Total Expenditures	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095
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GENERAL FUND NON-DEPARTMENTAL - 0900

<i>Expenditures - Detail</i>	2019-20	2020-21	2020-21	2021-22
	Actual	Budget	Estimated	Proposed
Operating Expenses				
Eco. Dev. Alliance for Brazoria Cnty.	\$12,000	\$12,000	\$12,000	\$12,000
Brazoria County Child Advocacy	7,000	7,000	7,000	7,000
Aviation Task Force	5,000	5,000	5,000	5,000
Environmental Services	4,469	0	0	0
Connect CTY	13,195	13,195	15,000	15,000
Non Cares Covid	16,571	0	50,000	0
Emergency Operations	65,784	0	0	0
General Supplies				
Christmas Lights	6,323	13,000	17,320	15,000
Awards	7,488	6,600	6,600	7,000
Subtotal	13,811	19,600	23,920	22,000
Gas & Electricity (Christmas Lights)	1,908	2,025	2,000	2,000
Food Supplies				
Miscellaneous	20,750	16,000	15,000	16,000
Employee Picnic	2,912	7,000	7,000	8,000
Subtotal	23,662	23,000	22,000	24,000
Operating Expenses Subtotal	163,400	81,820	136,920	87,000
Transfer to Special Events Fund	30,000	0	0	30,000
Total Non-Departmental	\$193,400	\$81,820	\$136,920	\$117,000



General Government Administration is responsible for general management of the city’s affairs as determined by policy established by the City Council. General Government Administration also includes the services of the City Secretary, who is responsible for the filing and retention of all official records and minutes of City Council.

FY 2020-21 ACCOMPLISHMENTS

- Worked with staff and City Council to create a Memorandum of Understanding for the Alden acreage to act as a comprehensive guide for future interested developers.
- Created and filled the Public Information Officer position, which actively began increasing communication with the public on numerous platforms, fostering a more engaging relationship with BISD’s PEG program, as well as enhancing the budget book.
- Utilized Cares Act COVID-19 Relief Funds to give a one-time hazard payment to all full-time employees for their hard work during the pandemic.
- Reorganized the Strategic Plan to have it ordered in a way that reflects the year’s priorities of staff and City Council.

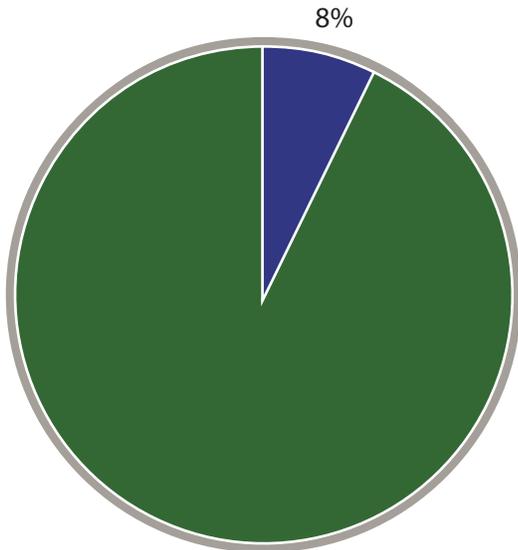
FY 2021-22 GOALS

- Implement City Council Goals and Objectives through the FY 2021-22 Budget.
- Develop organizational standards and reporting for project management. Especially improving the internal tracking system for staff.
- Evaluate drainage and utility fee to help fund maintenance and repair of City drainage infrastructure.
- Continue building and establishing standards and operations of the new Public Information Officer office and position.
- Identify ways of more effectively educating and communicating the FY 2021-22 Adopted Budget to citizens.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Visits (www.lakejackson-tx.gov)		300,000	247,400	300,000
Receive GFOA Annual Budget Award	28th Year	29th Year	29th Year	30th Year

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

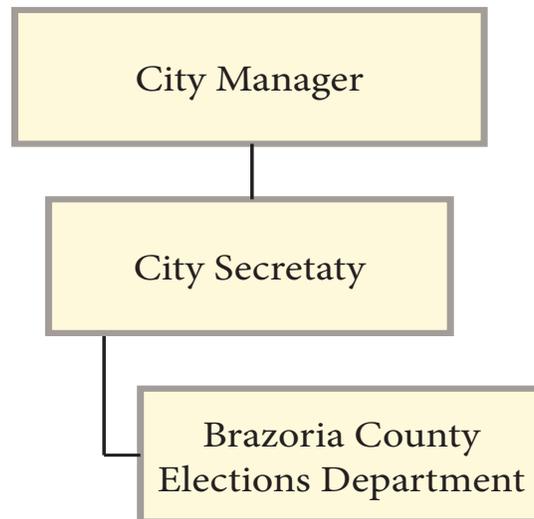
- Added \$6,000 in maintenance contracts to cover a new addition for the record archiving software.
- Partially restored Training and Travel budget by \$10,500.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	1,636,882	1,674,117	1,556,895	1,741,360
Total Resources	\$1,636,882	\$1,674,117	\$1,556,895	\$1,741,360

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$1,084,654	\$1,069,700	\$971,690	\$1,086,400
Employee Benefits	306,698	313,900	282,335	328,300
Operating Expenses	221,871	266,857	279,210	296,450
Capital Outlay	0	0	0	0
Operating Transfers	23,659	23,660	23,660	30,210
Total Expenditures	\$1,636,882	\$1,674,117	\$1,556,895	\$1,741,360

ADMINISTRATION - 1000

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Rental - Vehicle & Equipment	\$9,269	\$12,000	\$12,000	\$12,000
Insurance				
Property	17,136	17,395	17,400	17,500
Liability	4,922	5,385	6,000	6,000
Subtotal	22,058	22,780	23,400	23,500
Communication	9,768	8,750	8,000	10,000
Advertising	5,491	6,500	8,500	7,000
Legal Notices	3,726	15,000	6,000	15,000
Training	6,500	3,000	3,000	6,500
Travel	13,804	3,000	10,000	10,000
Other Purchased Services				
Dues & Memberships	11,613	10,000	12,000	12,000
Recording	0	4,000	4,100	4,000
Subtotal	11,613	14,000	16,100	16,000
General Supplies				
Office	16,372	14,000	12,000	15,000
Wearing Apparel	154	0	0	0
Gasoline & Diesel	449	695	50	100
Fuel- CNG	105	85	50	100
Operating	17,778	20,000	35,000	20,000
Cleaning	3,316	3,500	3,500	3,500
Subtotal	38,174	38,280	50,600	38,700
Electricity	17,759	17,500	17,500	17,500
Books & Periodicals	837	1,000	0	500
Subtotal	18,596	18,500	17,500	18,000
Operating Expenses Subtotal	221,871	266,857	279,210	296,450
Equipment Replacement	23,659	23,660	23,660	30,210
Total General Administration	\$1,636,882	\$1,674,117	\$1,556,895	\$1,741,360

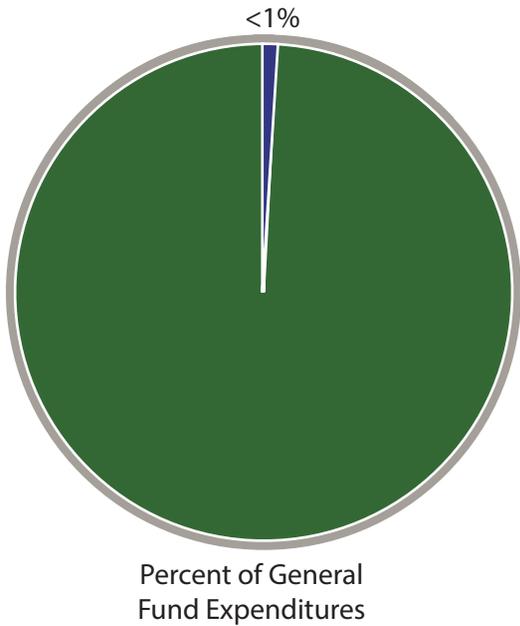


This budget provides for 3 elections, which could include City Official, Charter Amendment, Bond or run-off elections. The elections are contracted out through the Brazoria County Elections Department. The cost of each election depends on the number of entities holding elections. When possible, costs are shared between entities. The City Secretary’s office is budgeted 100% in General Administration (1000).

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Number of Registered Voters	17,500	17,500	18,459	17,500
Voter Turn Out (May Election)	0	3,000	12,624	1,669
Number of Elections Held	0	1	3	1
Total Cost of Elections	\$0	\$12,500	\$13,675	\$4,500
Cost Per Ballot Cast	\$0.00	\$2.08	\$1.08	\$2.69

BUDGET INFORMATION



Major Budget Changes

- No Major Changes

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$2,197	\$13,000	\$15,500	\$15,500
Total Resources	\$2,197	\$13,000	\$15,500	\$15,500

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses	\$2,197	\$13,000	\$15,500	\$15,500
Total Expenditures	\$2,197	\$13,000	\$15,500	\$15,500

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses				
Election Translator	\$697	\$500	\$500	\$500
Brazoria County Contract	1,500	12,500	15,000	15,000
Subtotal	2,197	13,000	15,500	15,500
Total Elections	\$2,197	\$13,000	\$15,500	\$15,500

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Legal

Lake Jackson

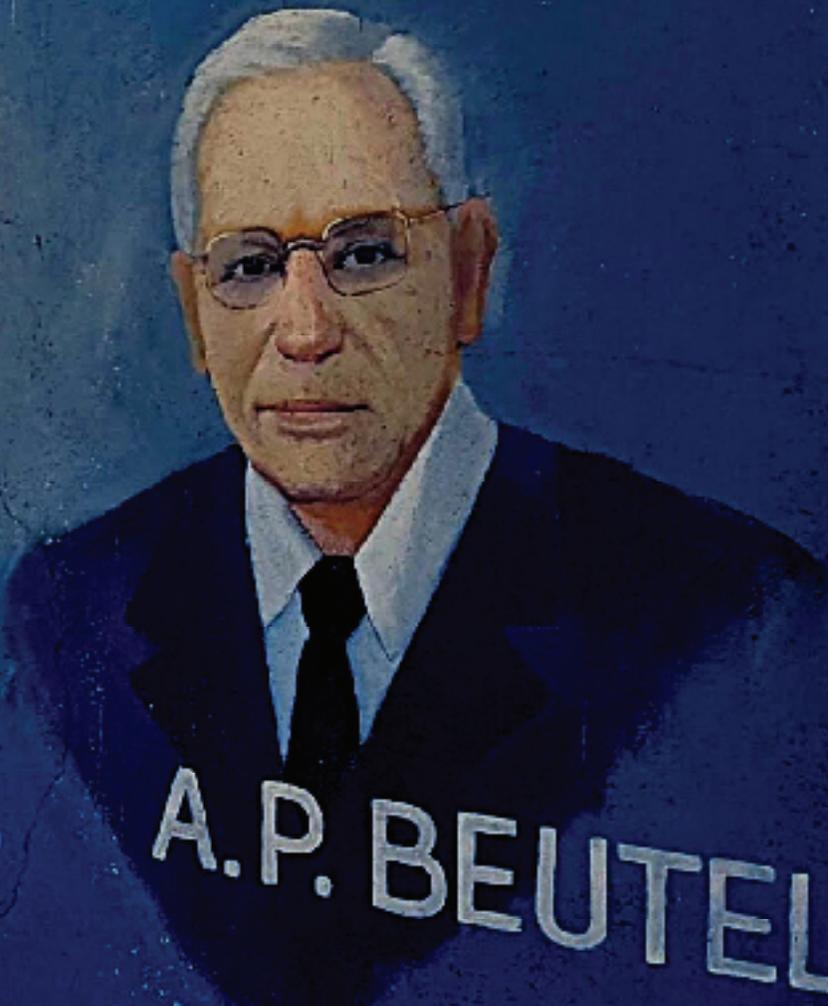
TEXAS

Dr.

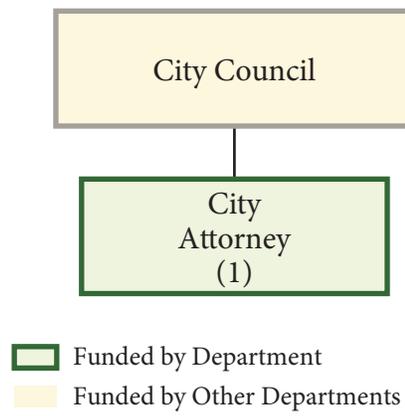
(Rah, Rah, Rah!)

(Rah, Rah, Rah!)

you've got to fight
on you'll see.



A.P. BEUTEL



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.

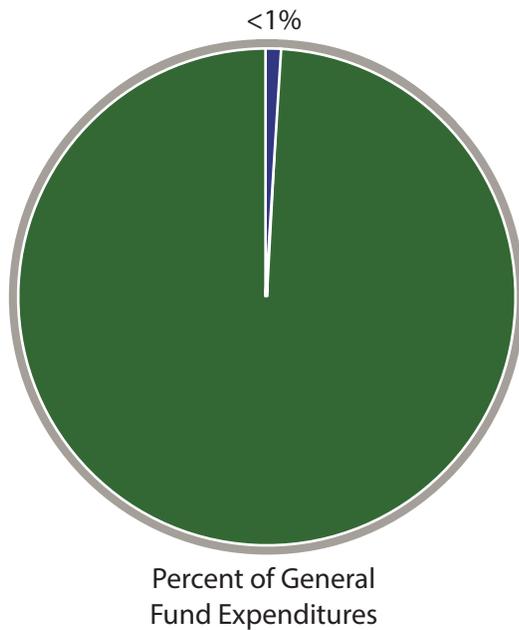
FY 2020-21 ACCOMPLISHMENTS

- Managed the ongoing pandemic by the legal department constantly reading the new Supreme Court and/or Governor orders and consulted with other municipal attorneys to discern how the orders would impact Lake Jackson residents and government.
- Provided service and advice during the various crises, while continuing to draft legal documents as needed.
- Began the re-write of Ch. 90 Subdivisions, with the assistance of the Engineering Department, to avoid duplication of regulations in the Lake Jackson Development Manual and Ch. 90.
- Supervised outside counsel on the three cases that involved the City.
- The City Attorney: 1) holds a position on the International Municipal Lawyers Association Fellows exam committee and on the journal committee; 2) had an article published in Municipal Lawyer on the topic of free speech and 3) was elected Treasurer for the Gulf Coast Coalition of Cities.
- Presented a Code Enforcement Case Law Update during the IMLA conference even as the water crisis was underway at the time.
- In March 2020, the Supreme Court ordered all courts to stop having in-person proceedings, including trials. The Municipal Court held arraignment dockets over the phone. During docket, the Judge would call defendants to take a plea. If Defendants pled not guilty, the Prosecutor would go to her office to phone them. By October, the court had permission to call its arraignment dockets in person, but still could not hold trials. Despite the lack of trials, the prosecutor continued to work to resolve cases.
- The Prosecutor represented the City in the following in-person proceedings: 1) two animal cruelty cases; 2) one animal nuisance case and 3) one destructive animal case.
- In May 2021, the Supreme Court gave courts permission to resume trials, so the large back log of trials and pre-trials will start to dwindle.
- The City Attorney attended TML's legislative update and is now updating staff and council.

FY 2021-22 GOALS

- Finish the Development Manual/Ch. 90 update.
- Consolidate all code enforcement regulations into one chapter of the Code of Ordinances.
- Attend two in-person conferences.

BUDGET INFORMATION



Major Budget Changes

- Reduced Outside Attorney Budget by \$10,000.

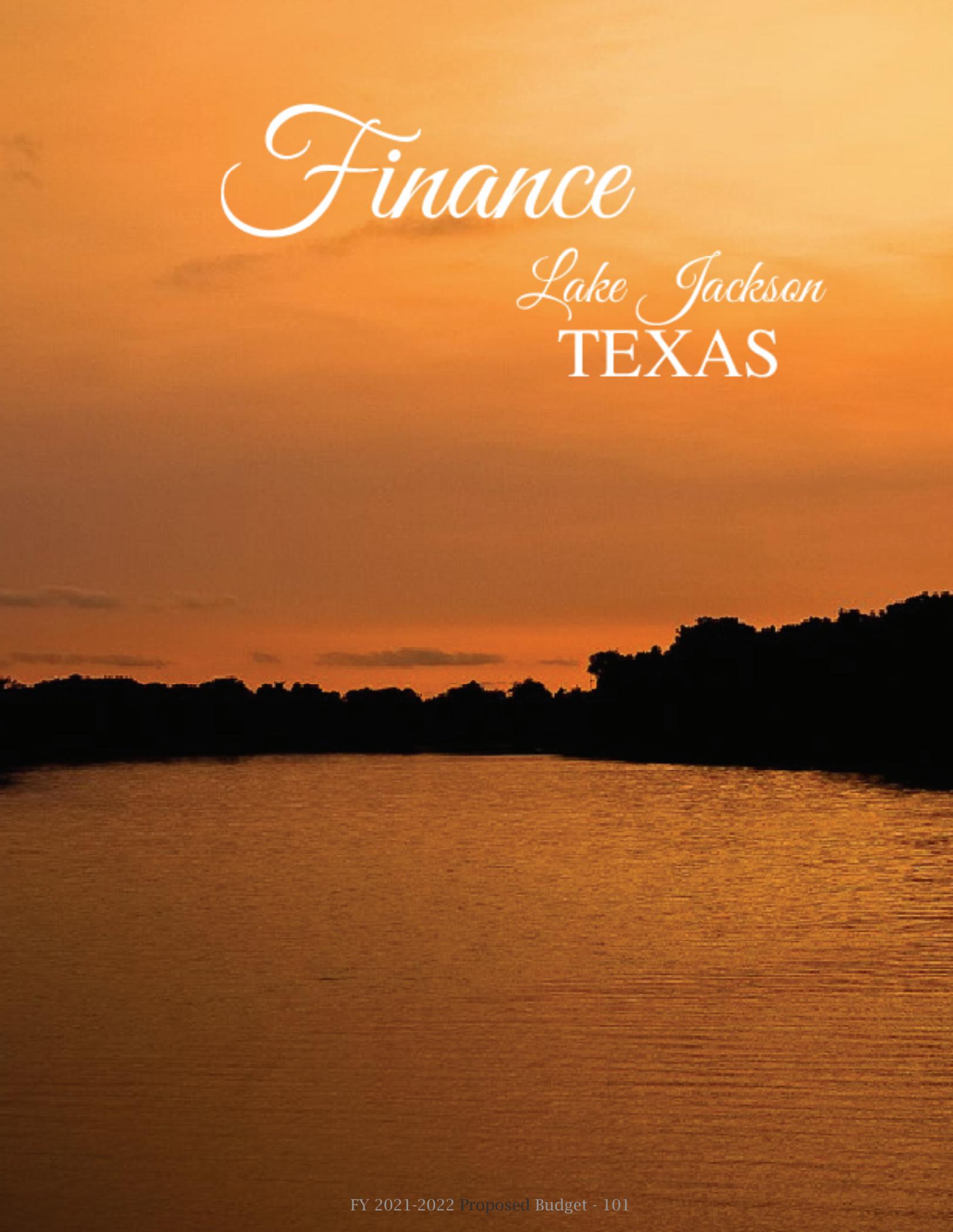
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$222,124	\$234,548	\$243,645	\$234,760
Total Resources	\$222,124	\$234,548	\$243,645	\$234,760

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$161,036	\$159,600	\$167,475	\$168,900
Employee Benefits	39,341	38,800	39,640	40,500
Operating Expenses	20,947	35,348	35,730	25,360
Operating Transfers	800	800	800	0
Total Expenditures	\$222,124	\$234,548	\$243,645	\$234,760

LEGAL - 1700

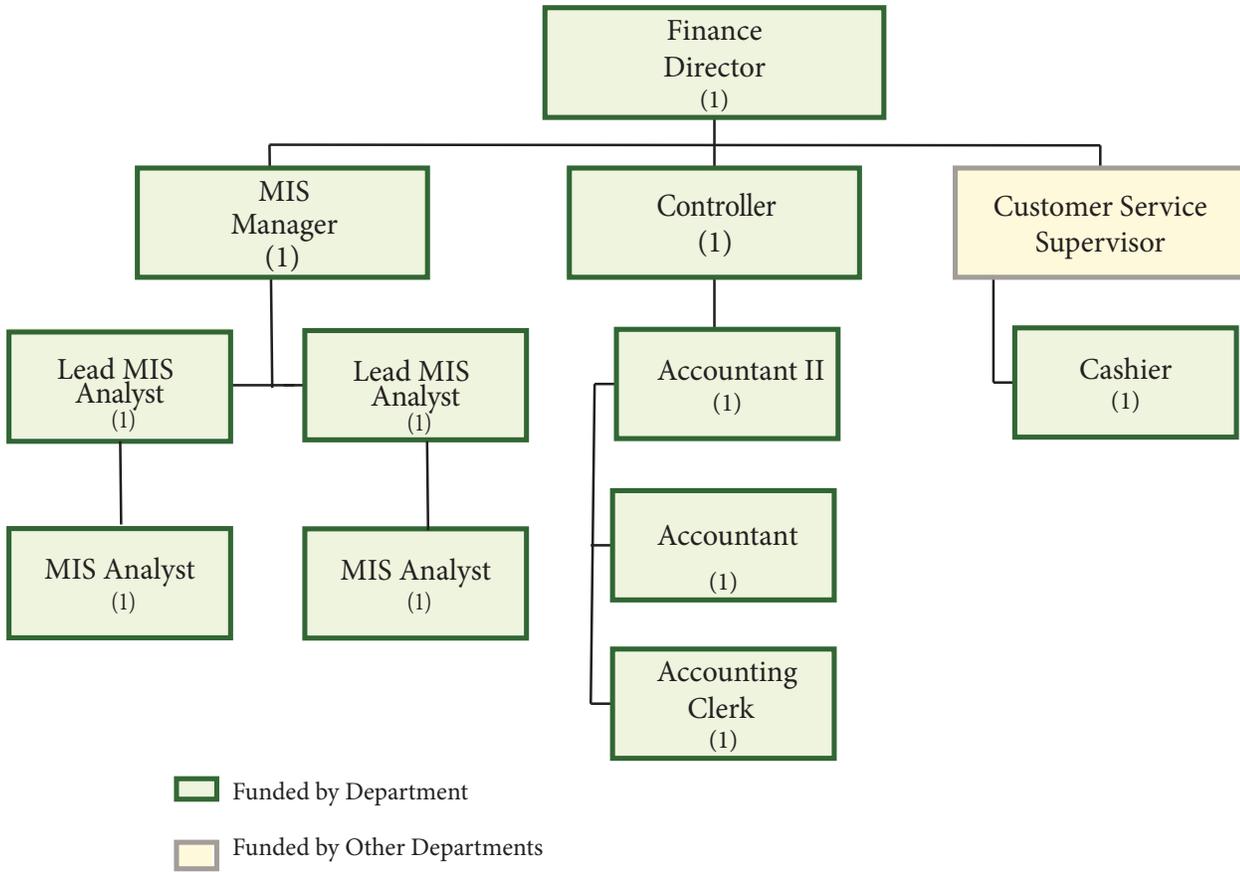
<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Management/Supervision	\$161,036	\$159,600	\$167,475	\$168,900
Subtotal	161,036	159,600	167,475	168,900
Employee Benefits				
Health	6,924	7,400	6,920	7,700
Life	71	100	70	100
Dental	453	500	460	500
Long Term Disability	633	700	630	700
CareHere Clinic	410	0	410	0
Social Security	10,932	10,200	10,900	10,300
Retirement	19,677	19,700	20,000	20,900
Workers Compensation	241	200	250	300
Subtotal	39,341	38,800	39,640	40,500
Operating Expenses				
Outside Attorney	9,952	20,000	20,000	10,000
Maintenance Contract	0	0	0	0
Liability Insurance	598	680	1,000	1,000
Communications	1,783	1,810	1,550	1,550
Training	485	1,289	1,200	1,030
Travel	141	2,360	2,500	2,300
Other Purchased Services				
Dues & Memberships	965	965	1,010	1,010
Internet Subscriptions	1,345	1,520	1,570	1,570
Subtotal	2,310	2,485	2,580	2,580
General Supplies				
Office	94	500	500	500
Operating	590	800	800	800
Subtotal	684	1,300	1,300	1,300
Books & Periodicals	4,994	5,424	5,600	5,600
Operating Expenses Subtotal	20,947	35,348	35,730	25,360
Operating Transfers				
Equipment Replacement	800	800	800	0
Total Legal	\$222,124	\$234,548	\$243,645	\$234,760

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The background of the page is a photograph of a lake at sunset. The sky is a warm, golden-orange color, and the water reflects this light. A dark silhouette of a treeline is visible along the horizon.

Finance

Lake Jackson
TEXAS



FINANCE - 1400

The department records and reports results of financial transactions, prepares various internal and external financial reports, advises management on matters of a financial nature and is responsible for the City’s cash management and investing program. Personnel in this department are the initial contact point at City Hall for citizen’s inquiries, answering all incoming phone lines, greeting all walk in customers, and serving as central cashier. This department also provides technology services to all departments.

FY 2020-21 ACCOMPLISHMENTS

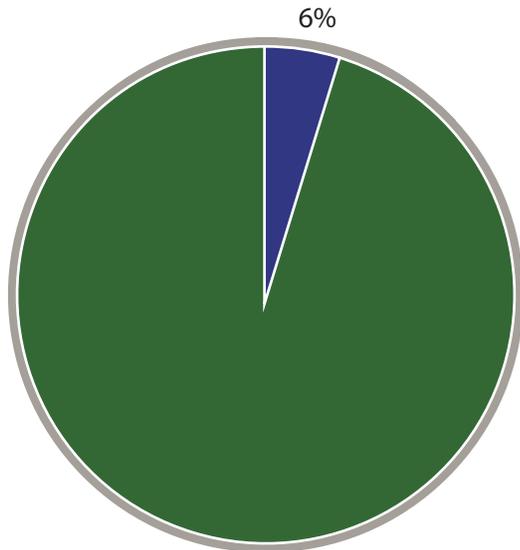
- IT has answered over 1,200 calls to date, which is a 13% increase in the average calls per month.
- IT deployed 3 replacement printers, 14 replacement desktop computers, 6 replacement laptop computers, and 4 new iPads.
- Installation of a new security camera system at the Service Center.
- Moved payroll direct deposit notices to email.
- Imported scanned data into the Questys program.
- Created new Analytics reports for various departments.
- Provided 24-hour support for EOC during activation.
- General software support and changes to enable remote access.
- Assisted with Streaming and e-commerce during COVID.
- Added network streaming equipment to Council Chambers.

FY 2021-22 GOALS

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

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Standard & Poor G.O. Bond Rating	AA+ Stable	AA+ Stable	AA+ Stable	AA+ Stable
S & P Revenue Bond Rating	AA-	AA	AA-	AA
Moody's Bond Rating	Aa1	Aaa	Aa1	Aaa
Moody's Revenue Bond Rating	Aa3	Aa2	Aa3	Aa2
Monthly Reports Distributed Within 15 Days of End of Month	85%	31%	65%	80%
Obtain Certificate in Excellence in Financial Reporting	25th Year	26th Year	26th Year	27th Year

BUDGET INFORMATION



Percent of General Fund Expenditures

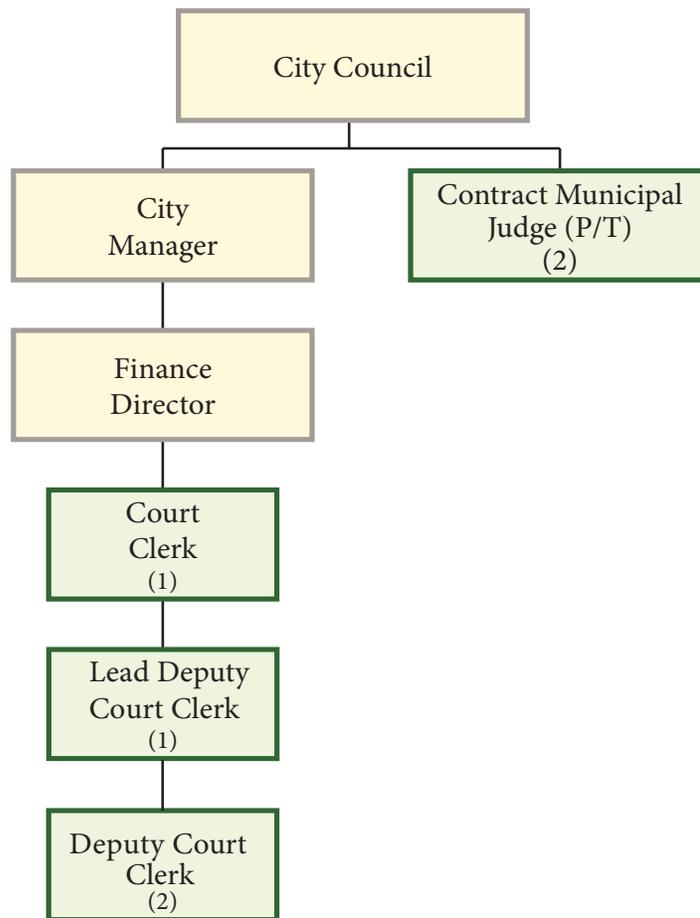
Major Budget Changes

- Added \$6,000 in Maintenance Contracts to cover a new addition for the tex message record archiving software.
- Added \$9,000 in Communications to add Comcast as an alternative internet and provide additional bandwidth.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095
Total Resources	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$756,063	\$758,400	\$664,725	\$778,800
Employee Benefits	238,894	242,100	213,600	255,500
Operating Expenses	263,799	308,695	285,230	331,050
Operating Transfers	41,745	41,745	41,745	58,745
Total Expenditures	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Office/Clerical	\$66,431	\$66,100	\$61,100	\$68,600
Professional	363,772	365,400	274,500	365,600
Management/Supervision	324,619	324,900	327,125	342,600
Overtime	1,241	2,000	2,000	2,000
Subtotal	756,063	758,400	664,725	778,800
Employee Benefits				
Health	76,241	81,800	71,900	85,000
Life	784	600	700	600
Dental	5,009	5,000	4,400	5,300
Long Term Disability	3,072	3,100	2,700	3,200
CareHere Clinic	4,530	0	4,000	0
Social Security	55,507	56,800	49,000	57,900
Retirement	92,617	93,700	79,900	96,300
Tuition Reimbursement	0	0	0	6,000
Workers Compensation	1,134	1,100	1,000	1,200
Subtotal	238,894	242,100	213,600	255,500
Operating Expenses				
Professional Service Fees				
Tax Appraisals	51,829	53,390	53,400	55,000
Tax Collections	3,354	3,355	3,300	3,400
Outside Auditor	25,500	27,000	27,250	31,000
Sales Tax Analysis	0	4,800	4,800	4,800
Arbitrage Review	19,300	19,300	18,100	19,300
Subtotal	99,983	107,845	106,850	113,500
Maintenance & Repair				
Computer Equipment	8,121	10,000	10,000	11,000
Maintenance Contracts	111,936	138,460	130,000	143,800
Subtotal	120,057	148,460	140,000	154,800
Rental - Equipment	5,727	5,730	5,730	5,800
Insurance				
Property	\$6,164	\$6,260	\$6,000	\$6,000
Liability	2,839	3,180	4,000	4,000
Subtotal	9,003	9,440	10,000	10,000
Communication	9,989	14,000	10,500	23,000

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Training	6,649	5,000	300	5,000
Travel	1,397	7,000	100	7,000
Dues & Memberships	1,140	870	1,400	1,600
General Supplies				
Office	7,001	7,500	7,500	7,500
Operating	2,256	2,500	2,500	2,500
Subtotal	9,257	10,000	10,000	10,000
Books & Periodicals	597	350	350	350
Operating Expenses Subtotal	263,799	308,695	285,230	331,050
Operating Transfers				
Equipment Replacement	41,745	41,745	41,745	58,745
Total Finance	\$1,300,501	\$1,350,940	\$1,205,300	\$1,424,095



- Funded by Department
- Funded by Other Departments

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

FY 2020-21 ACCOMPLISHMENTS

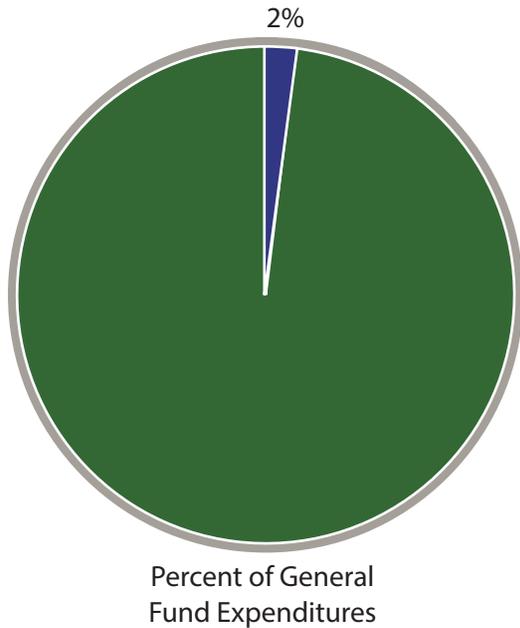
- Recalled or cleared 1,114 cases.

FY 2021-22 GOALS

- The number of cases stored in the Naviline Case Management and Questys Records Management systems have increased so Municipal Court will begin purging cases that have been closed for 5 years or more.
- Review and update policies, procedures, and financial charge codes with any necessary changes that occur during the State Legislative session.
- Replace or update court equipment including the video system, projector, defense and prosecution table wiring.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
New Cases Filed	5149	7500	4160	6500
Failure to Appear Charges Filed	809	750	460	600
Convicted Dispositions: No Court Appearance	1433	2000	1200	1750
Convicted Dispositions: Court Appearance	1234	1450	1050	1300
Warrants Outstanding	9838	8875	9490	8875
Warrants Issued	2857	3160	3050	3160
Amount Collected by Collection Agency	\$344,222	\$350,000	\$330,975	\$350,000

BUDGET INFORMATION



Major Budget Changes

- No Major Changes

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Criminal Justice Tax	\$24,432	\$20,000	\$20,000	\$20,000
Court Fees	26,248	23,000	16,000	22,000
Other Fees & Fines	26,014	23,300	30,739	21,000
General Resources	363,376	384,500	370,571	395,185

Total Resources	\$440,070	\$450,800	\$437,310	\$458,185
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<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$266,671	\$271,200	\$264,250	\$274,700
Employee Benefits	75,434	77,700	75,310	81,300
Operating Expenses	74,005	77,940	73,790	78,225
Operating Transfers	23,960	23,960	23,960	23,960

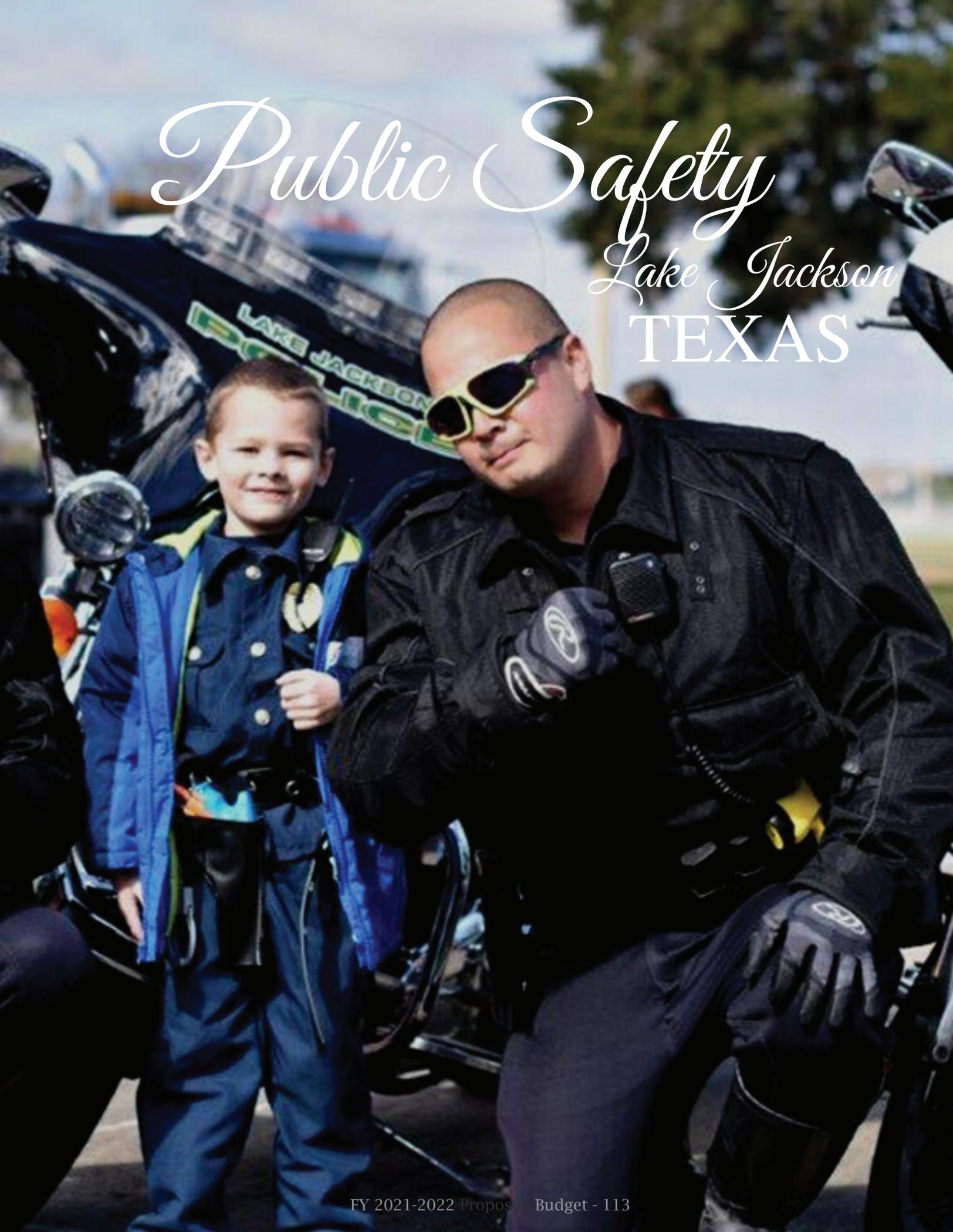
Total Expenditures	\$440,070	\$450,800	\$437,310	\$458,185
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<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Office/Clerical	\$104,738	\$104,800	\$104,700	\$110,900
Management/Supervision	79,094	79,500	81,130	83,900
Special Agreement Personnel	77,465	76,900	77,085	78,400
Overtime	5,374	10,000	1,335	1,500
Subtotal	266,671	271,200	264,250	274,700
Employee Benefits				
Health	27,812	29,700	27,650	30,900
Life	285	300	280	300
Dental	1,822	1,800	1,800	1,900
Long Term Disability	753	800	750	800
CareHere Clinic	1,647	0	1,630	0
Social Security	19,567	20,700	20,015	21,700
Retirement	23,151	24,000	22,790	25,300
Workers Compensation	397	400	395	400
Subtotal	75,434	77,700	75,310	81,300
Operating Expenses				
Professional Services				
Jury Costs	72	865	360	865
Contract Cleaning	5,879	5,780	6,015	6,240
Subtotal	5,951	6,645	6,375	7,105
Maintenance & Repair				
Building	464	2,030	2,030	2,030
Maintenance Contract	8,202	9,475	9,050	9,525
Subtotal	8,666	11,505	11,080	11,555
Vehicles & Equipment	4,283	4,290	4,325	4,345
Insurance				
Property	18,641	18,925	20,000	20,000
Liability	1,042	1,190	2,000	2,000
Subtotal	19,683	20,115	22,000	22,000
Communications	949	865	785	795

MUNICIPAL COURT - 1100

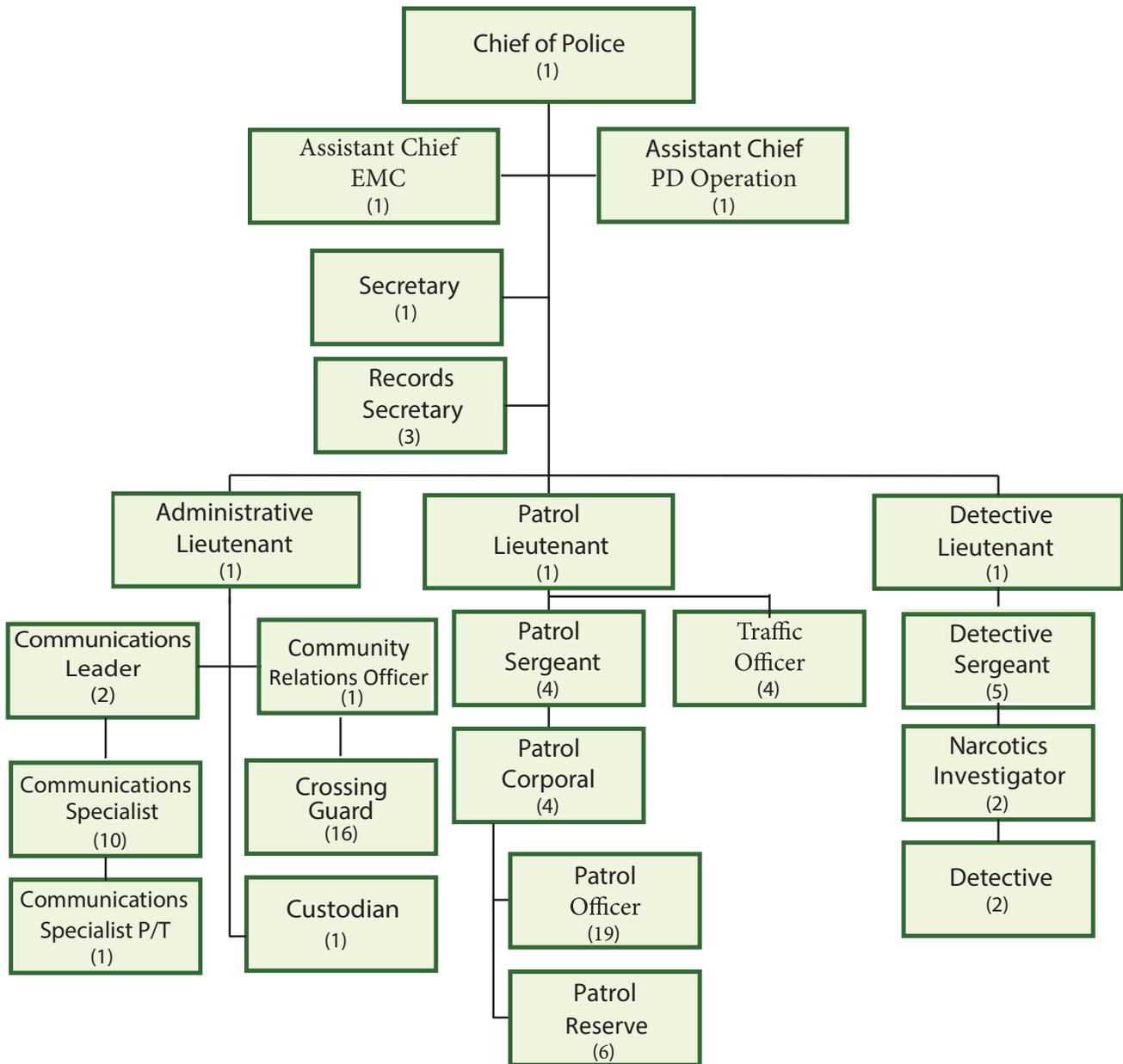
	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Training	900	1,375	1,075	1,075
Travel	581	1,500	330	1,515
Dues & Memberships	395	395	395	395
General Supplies				
Office	8,785	7,700	7,625	7,700
Operating	13,208	12,795	9,120	10,885
Cleaning	985	1,000	850	1,000
Subtotal	22,978	21,495	17,595	19,585
Electricity	9,619	9,655	9,655	9,655
Books & Periodicals	0	100	175	200
Operating Expenses Subtotal	74,005	77,940	73,790	78,225
Operating Transfers				
Equipment Replacement	23,960	23,960	23,960	23,960
Subtotal	23,960	23,960	23,960	23,960
Total Municipal Court	\$440,070	\$450,800	\$437,310	\$458,185

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A firefighter in full black gear, including a helmet and sunglasses, stands next to a young child in a blue jacket. They are positioned in front of a fire truck with "LAKE JACKSON" visible on its side. The scene is outdoors, likely at a public safety event.

Public Safety

Lake Jackson
TEXAS



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 2020-21 ACCOMPLISHMENTS

- Reviewed dispatch procedures with Fire and EMS and trained all dispatchers in fire call training.
- Received quotes for a replacement system for phones and radio recording because the system will be unsupported in the upcoming year and has reached its end of life.
- Range Officers and officers volunteered their time and made significant improvement to the PD range. They added a short rifle lane, updated target stands and re-organized the storage building.

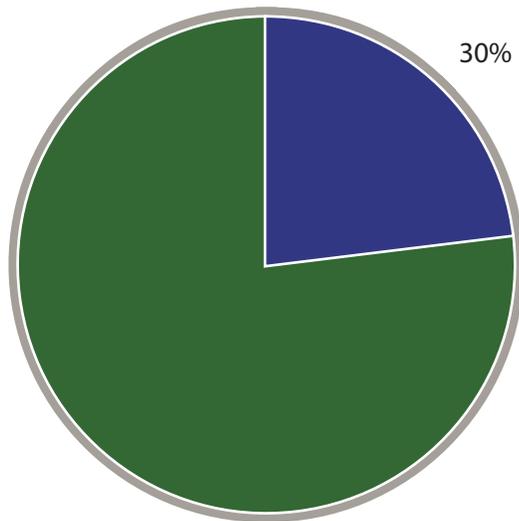
FY 2021-22 GOALS

- Establish and maintain a full staff and reduce overtime by at least 10 percent.
- Improve the Crossing Guard equipment.
- Explore options for a replacement supply project so the department can maintain an uninterrupted power supply.
- With the Brazoria County Task Force, the department’s narcotics officers seek to initiate and investigate at least 40 narcotic or vice related cases.
- Become a TCOLE contract training provider which will allow department instructors to provide higher-level training courses needed for TCOLE certifications and bring in instructors to teach.
- Continue research for the acquisition and placement of License Plate Reader Cameras (LPR’s) at strategic locations in the city.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Average Response Time to Priority “P” Calls (minutes)	04:49	04:55	05:00	04:55
Unit Reaction Time to Priority “P” Calls (minutes)	04:05	04:25	04:15	04:25
Total Traffic Contacts	13,098	16,000	11,000	15,000
Percentage of Burglary Cases Solved	47%	35%	40%	35%
Increase Narcotics Enforcement Focus in Lake Jackson (Narcotics Officers Only, LJ Specific)	57	45	40	40
In-Service & Developmental Training Hours	6,109	7,000	5,000	9,000

BUDGET INFORMATION



Percent of General
Fund Expenditures

Major Budget Changes

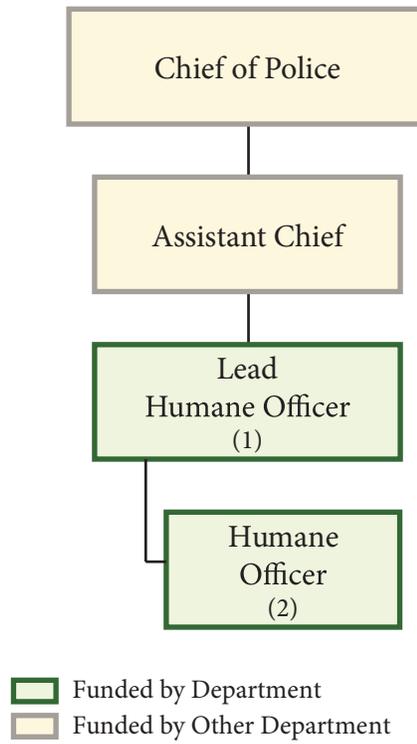
- Added \$28,000 in Training and Travel to address continued growth and development of first responders.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Alarm Fees	\$57,199	\$50,000	\$57,000	\$57,000
Peddler Permit	2,250	500	600	600
Wrecker License	1,200	1,600	2,300	2,300
Richwood Dispatching	43,000	43,000	43,000	57,000
Grants & Miscellaneous	15,773	3,500	3,500	3,500
General Resources	6,395,789	6,694,480	6,003,595	6,818,395
Total Resources	\$6,515,211	\$6,793,080	\$6,109,995	\$6,938,795
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$4,036,938	\$4,174,700	\$3,704,270	\$4,302,900
Employee Benefits	1,359,725	1,409,100	1,186,920	1,460,300
Operating Expenses	651,243	741,975	751,500	787,430
Capital Outlay	0	0	0	0
Operating Transfers	467,305	467,305	467,305	388,165
Total Expenditures	\$6,515,211	\$6,793,080	\$6,109,995	\$6,938,795

POLICE - 2200

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$37,166	\$36,900	\$37,020	\$39,100
Office/Clerical	174,317	170,500	160,390	169,500
Technical	493,943	504,700	441,190	517,600
Sworn Personnel	2,693,795	2,738,100	2,349,000	2,826,300
Management/Supervision	482,766	474,100	480,500	500,000
Temp/Seasonal	106,848	110,400	96,170	110,400
COVID Related Pay	-43,620	0	0	0
Overtime	91,723	140,000	140,000	140,000
Subtotal	4,036,938	4,174,700	3,704,270	4,302,900
Employee Benefits				
Health	435,740	480,100	381,900	498,500
Life	4,505	3,700	3,950	3,700
Dental	28,772	29,500	25,240	31,500
Long Term Disability	15,460	16,700	13,450	17,200
CareHere Clinic	26,023	0	22,830	0
Social Security	306,155	318,600	273,000	328,300
Retirement	488,818	502,300	417,750	518,200
Tuition Reimbursement	3,845	3,000	3,000	6,000
Workers Compensation	50,407	55,200	45,800	56,900
Subtotal	1,359,725	1,409,100	1,186,920	1,460,300
Operating Expenses				
Professional Services				
Psychological Examination	725	800	800	800
Volunteer Benefits	3,501	3,000	3,000	3,000
Forensic Testing	-1,250	1,750	1,500	1,750
Subtotal	2,976	5,550	5,300	5,550
Water & Sewer	1,100	1,100	1,100	1,100
Maintenance & Repair				
Buildings	11,603	12,000	12,000	12,000
Grounds	0	0	300	300
Heating & Air Conditioning	7,565	14,000	16,000	14,000
Vehicles	50,557	52,000	52,000	52,000
Equipment	3,566	4,000	4,000	4,000
Radios	457	2,000	4,000	3,000
Furniture & Fixtures	527	1,000	1,500	1,000
Maintenance Contracts	198,106	227,500	227,500	229,180
Subtotal	\$272,381	\$312,500	\$317,300	\$315,480

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Rental - Vehicle & Equipment	5,574	6,000	6,000	6,000
Property	52,003	57,860	61,000	61,000
Liability	64,689	71,790	78,000	78,000
Subtotal	116,692	129,650	139,000	139,000
Communication	67,665	65,000	67,000	68,500
Training	16,737	10,000	16,000	32,000
Travel	4,140	2,000	2,500	8,000
Dues & Memberships	2,625	1,000	600	600
General Supplies				
Office	12,765	13,000	13,000	13,000
Wearing Apparel	15,538	20,000	20,000	20,000
Gasoline & Diesel	72,281	80,475	74,000	80,000
Operating	21,183	40,000	35,000	40,000
Photography	0	500	500	500
Firing Range	1,395	13,000	13,000	15,000
Community Policing	2,733	4,000	3,000	4,000
Detention Facility	2,602	4,000	4,000	4,000
Crime Lab	2,775	5,000	5,000	5,000
Cleaning	4,906	4,500	4,500	5,000
Subtotal	136,178	184,475	172,000	186,500
Natural Gas	1,496	1,600	1,600	1,600
Electricity	23,679	23,000	23,000	23,000
Books & Periodicals	0	100	100	100
Subtotal	25,175	24,700	24,700	24,700
Operating Expenses Subtotal	651,243	741,975	751,500	787,430
Operating Transfers				
Equipment Replacement	467,305	467,305	467,305	388,165
Total Police	\$6,515,211	\$6,793,080	\$6,109,995	\$6,938,795



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

FY 2020-21 ACCOMPLISHMENTS

- Although the pandemic prevented the usage of the trailer in a public event or City function, the trailer was used each day all year to house and care for animals before taking them to the shelter, and to house animals for holds.
- Researched and provided input for the upcoming Animal Control Facility, which was approved by the voters in the 2021 Bond Election.

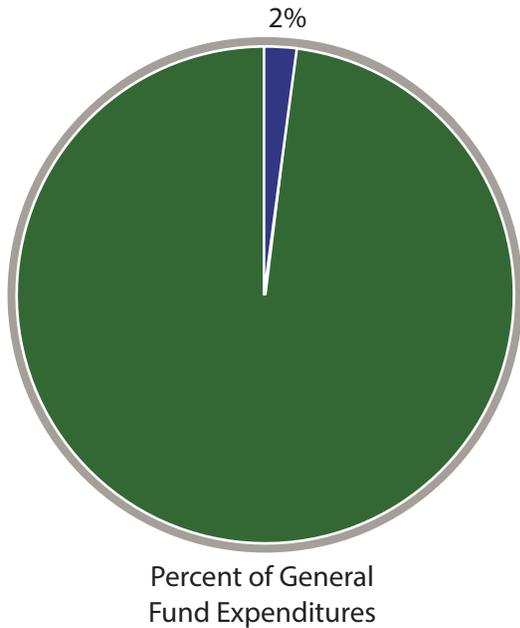
FY 2021-22 GOALS

- Fill the third officer position, currently open, and maintain a full staff for at least 6 months.
- Restore Public Event Use of Trailer at a public event or City function.
- Improve awareness by purchasing and installing decals on the humane trailer.
- Participate in the new Animal Control Facility design and plans.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Total Animals Collected	461	700	450	600
Animal Bites Reported	49	75	50	60
Citations & Warnings Issued	105	80	80	100
Average Animal Intake Time	22	20	26	30

BUDGET INFORMATION

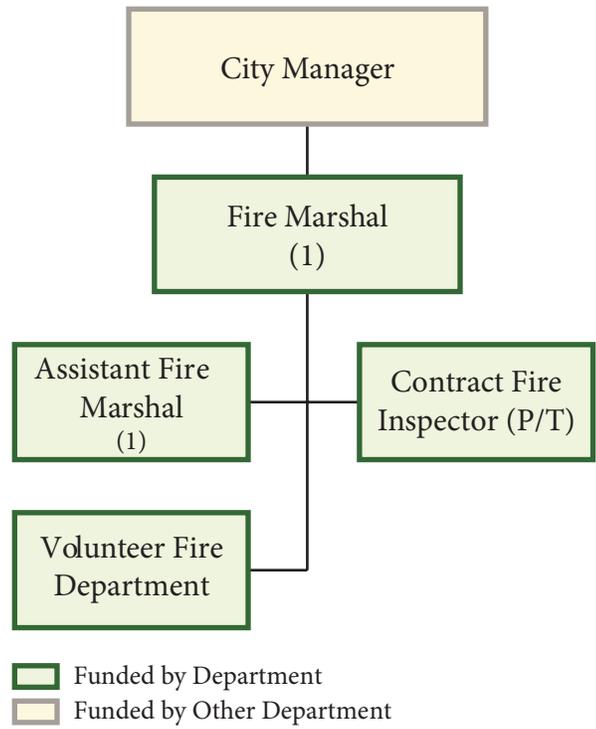


Major Budget Changes

- \$9,000 reduction in Animal Shelter repairs, as the bond for the new animal control facility was approved by the voters in May 2021.

Resources	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	451,725	482,439	464,055	478,850
Total Resources	\$451,725	\$482,439	\$464,055	\$478,850
Expenditures	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$111,210	\$114,100	\$110,400	\$109,600
Employee Benefits	40,514	49,600	47,720	51,500
Operating Expenses	284,101	302,839	290,035	295,850
Operating Transfers	15,900	15,900	15,900	21,900
Total Expenditures	\$451,725	\$482,439	\$464,055	\$478,850

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$108,663	\$111,100	\$107,400	\$106,600
Overtime	2,547	3,000	3,000	3,000
Subtotal	111,210	114,100	110,400	109,600
Employee Benefits				
Health	13,968	22,300	20,480	23,200
Life	202	200	210	200
Dental	915	1,400	1,360	1,500
Long Term Disability	437	500	440	500
CareHere Clinic	827	0	1,230	0
Social Security	8,312	8,700	8,295	9,000
Retirement	13,607	14,100	13,425	14,600
Workers Compensation	2,246	2,400	2,280	2,500
Subtotal	40,514	49,600	47,720	51,500
Operating Expenses				
Shelter Management	261,737	261,737	261,750	261,750
Fleet Vehicles & Equipment	2,575	3,500	3,500	3,500
Animal Shelter	260	14,000	1,000	5,000
Insurance				
Property	7,422	7,535	8,000	8,000
Liability	1,522	1,160	2,000	2,000
Subtotal	8,944	8,695	10,000	10,000
Communication	2,133	1,872	2,000	2,000
Training	600	1,000	1,000	1,500
Travel	0	500	250	500
General Supplies				
Office	588	500	500	500
Wearing Apparel	584	600	600	600
Gasoline & Diesel	4,481	5,435	5,435	5,500
Operating	2,199	5,000	4,000	5,000
Subtotal	7,852	11,535	10,535	11,600
Operating Expenses Subtotal	284,101	302,839	290,035	295,850
Operating Transfers				
Equipment Replacement	15,900	15,900	15,900	21,900
Subtotal	15,900	15,900	15,900	21,900
Total Humane	\$451,725	\$482,439	\$464,055	\$478,850



The Lake Jackson Fire Marshal’s Office is staffed by a full time Fire Marshal and a full time Assistant Fire Marshal and three contract fire inspectors.

FY 2020-21 ACCOMPLISHMENTS

- Transitioned to a new Fire Marshal and a new Assistant Fire Marshal during the pandemic
- Completed 230 fire and life safety inspections and 40 fire safety education classes.
- Conducted 11 fire investigations.
- Conducted 20 firestop extinguishing device installations for individuals in need and churches to enhance residential fire safety protocols.
- Presented fire safety classes for all kindergarteners in B.I.S.D as well as daycares (upon request) during Fire Prevention Week
- When the pandemic caused the Fire Safety House program to be cancelled, the office adapted. More than 800 fire prevention kits were purchased, assembled, and delivered to all B.I.S.D. kindergarteners.
- As of April 30, 2021, LJVFD is on pace to respond to approximately 620 emergency calls and have an average response time of 5 minutes 27 seconds.

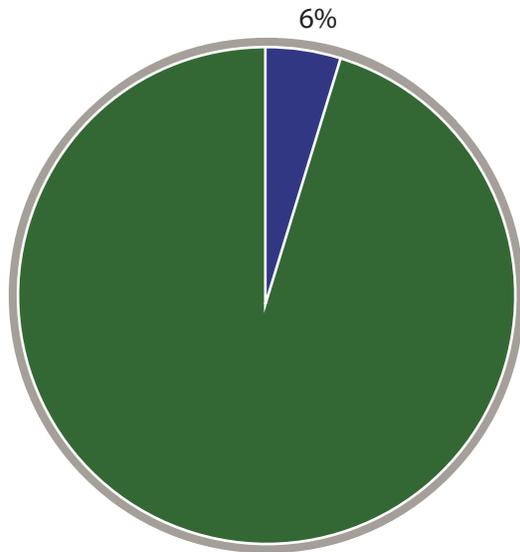
FY 2021-22 GOALS

- Partner with the Lake Jackson Fire Department, Lake Jackson EMS and B.I.S.D. to present the “After the Fire” presentation to all graduating seniors in B.I.S.D.
- Conduct the “Remembering When” program for citizens in nursing homes and senior apartments.
- Conduct 15 fire investigations, 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.
- Provide fire education to all B.I.S.D. kindergartners.
- LJVFD will maintain 40 volunteers, respond to 700 emergency calls for service, and have an average response time of 7 minutes.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Total Volunteer Members	30	40	33	40
Emergency Calls	600	700	469	700
Fire Investigations	15	15	11	15
Average Response Time on Fire Calls (minutes)	06:05	07:00	05:27	07:00
Fire Safety Inspections	350	450	230	450
Annual Training Hours (FMO)	52	60	40	60
Public Fire Safety Education Classes	200	200	80	200

BUDGET INFORMATION

Major Budget Changes



Percent of General Fund Expenditures

- With fewer volunteers, there has been a \$20,000 reallocation from Volunteer Retirement Contribution to the expanding program for Firefighter Physicals.
- Additional \$10,000 to begin outsourcing preventative maintenance of new fleet vehicles.
- Eliminated Brazoria County Radio System fees (\$8,000).

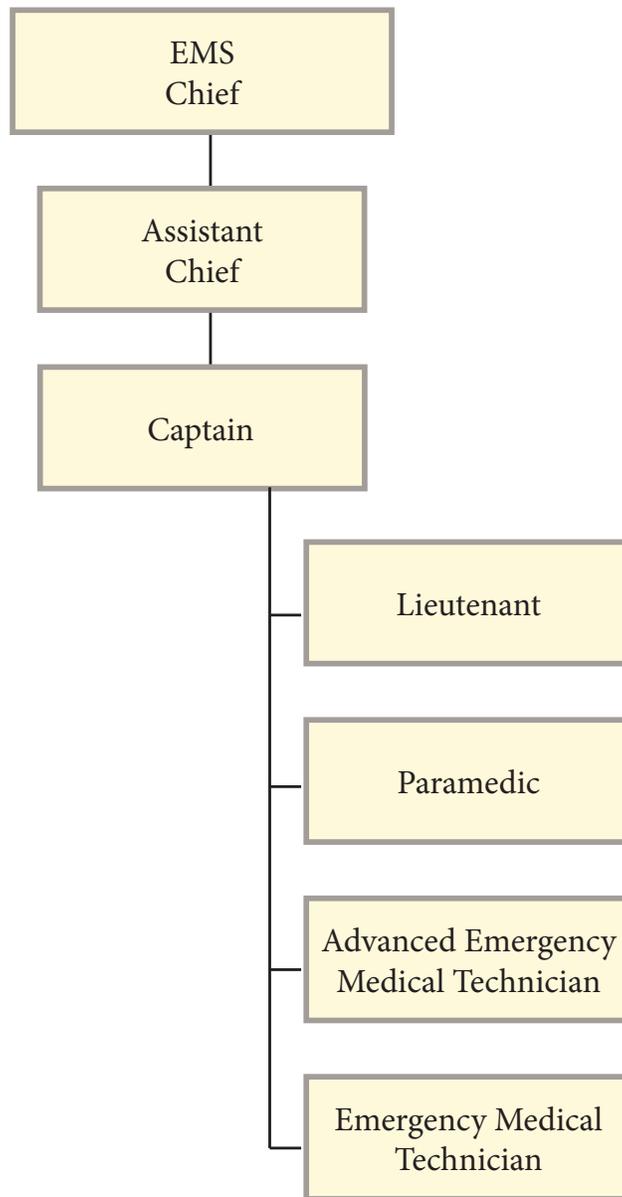
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$1,060,529	\$1,216,465	\$1,221,415	\$1,431,745
Total Resources	\$1,060,529	\$1,216,465	\$1,221,415	\$1,431,745

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$171,831	\$154,400	\$155,700	\$168,800
Employee Benefits	96,135	129,800	98,220	113,700
Operating Expenses	424,128	563,830	599,060	595,965
Operating Transfers	368,435	368,435	368,435	553,280
Total Expenditures	\$1,060,529	\$1,216,465	\$1,221,415	\$1,431,745

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Management/Supervision	\$171,831	\$154,400	\$155,700	\$168,800
Subtotal	171,831	154,400	155,700	168,800
Employee Benefits				
Health	13,438	14,900	13,600	15,400
Life	142	100	150	100
Dental	892	900	900	1,000
Long Term Disability	649	600	630	700
CareHere Clinic	807	0	820	0
Social Security	11,941	11,800	10,900	12,900
Retirement	21,098	19,100	18,760	20,900
Volunteer Retirement	44,675	80,000	50,000	60,000
Workers Compensation	2,493	2,400	2,460	2,700
Subtotal	96,135	129,800	98,220	113,700
Operating Expenses				
Professional Service Fees				
Physician - Examination	0	0	15,000	20,000
Volunteer Benefits	20,405	39,000	39,000	39,000
Fire Fighting Services	41,260	75,000	75,000	75,000
Crime Lab	0	500	500	500
Contract Cleaning	14,115	11,000	11,000	11,000
Fire Code Inspections	8,915	17,000	17,000	17,000
Subtotal	84,695	142,500	157,500	162,500
Water & Sewer	3,200	3,200	3,200	3,200
Maintenance & Repair				
Buildings	31,359	25,000	30,000	30,000
Heating & Air Condition	1,224	6,000	6,000	6,000
Vehicles	50,301	50,000	65,000	60,000
Non Fleet Equipment	4,580	5,000	5,000	5,000
Radios	4,927	7,000	7,000	7,000
Maintenance Contract	39,041	63,405	63,405	49,500
Vehicles & Equipment	3,232	5,086	5,000	5,000
Subtotal	134,664	161,491	181,405	162,500
Insurance				
Property	47,534	48,250	51,000	51,000
Liability	49,193	51,985	51,000	51,000
Subtotal	96,727	100,235	102,000	102,000

FIRE - 2300

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Communications	9,043	7,000	9,000	10,000
Training	1,822	11,300	11,300	15,900
Travel	4,439	20,400	20,400	22,900
Other Purchased Services				
Dues & Memberships	2,042	6,584	6,590	6,700
Fireman Banquet	2,300	2,300	2,300	2,300
Subtotal	4,342	8,884	8,890	9,000
General Supplies				
Office	1,566	2,300	1,600	1,600
Wearing Apparel	2,870	3,500	5,000	3,500
Program	1,463	5,000	2,000	5,000
Gasoline & Diesel	7,203	8,265	8,265	8,265
Operating	45,824	60,000	60,000	60,000
Photography	855	1,000	1,000	1,000
Cleaning	878	3,500	2,500	3,500
Subtotal	60,659	83,565	80,365	82,865
Natural Gas	583	500	500	600
Electricity	21,972	23,255	23,000	23,000
Books & Periodicals	1,982	1,500	1,500	1,500
Subtotal	24,537	25,255	25,000	25,100
Operating Expenses Subtotal	424,128	563,830	599,060	595,965
Operating Transfers				
Equipment Replacement	368,435	368,435	368,435	553,280
Subtotal	368,435	368,435	368,435	553,280
Total Fire	\$1,060,529	\$1,216,465	\$1,221,415	\$1,431,745



The City contracts with LJEMS to provide ambulance services.

EMS continues to support the city and public safety operations to ensure an enhanced quality of life for the residents.

FY 2020-21 ACCOMPLISHMENTS

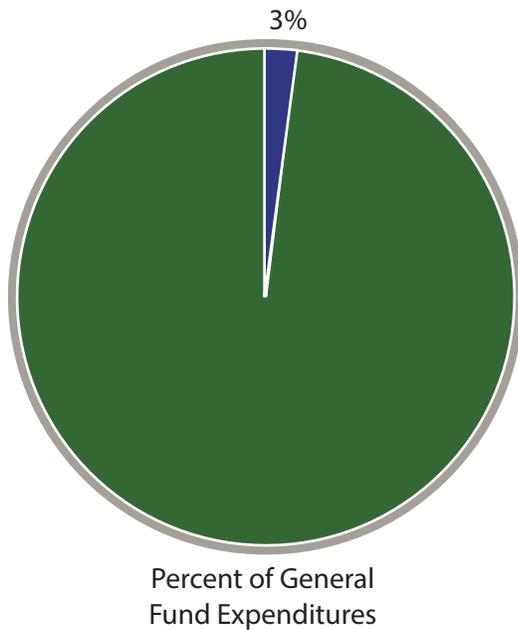
- When plans to develop the American Heart Association basic and advanced life support courses stalled because of the pandemic, EMS implemented a plan to include COVID-19 personal protective equipment training to police patrol and investigations personnel.
- Partnered with CHI St. Luke’s Brazosport and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

FY 2021-22 GOALS

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

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Ambulance Calls	4,567	5,200	4,627	5,100
Average Response Time (minutes)	05:32	05:00	05:36	05:35
Percentage of Billings Collected	39%	38%	39%	38%
Number of Stand-by Services	54	45	60	60
Number of Public Education Classes	10	35	35	35
Public Education Class Attendance	1,500	800	1,500	1,500

BUDGET INFORMATION



Major Budget Changes

- No Major Changes

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$646,769	\$647,732	\$669,080	\$661,080
Total Resources	\$646,769	\$647,732	\$669,080	\$661,080

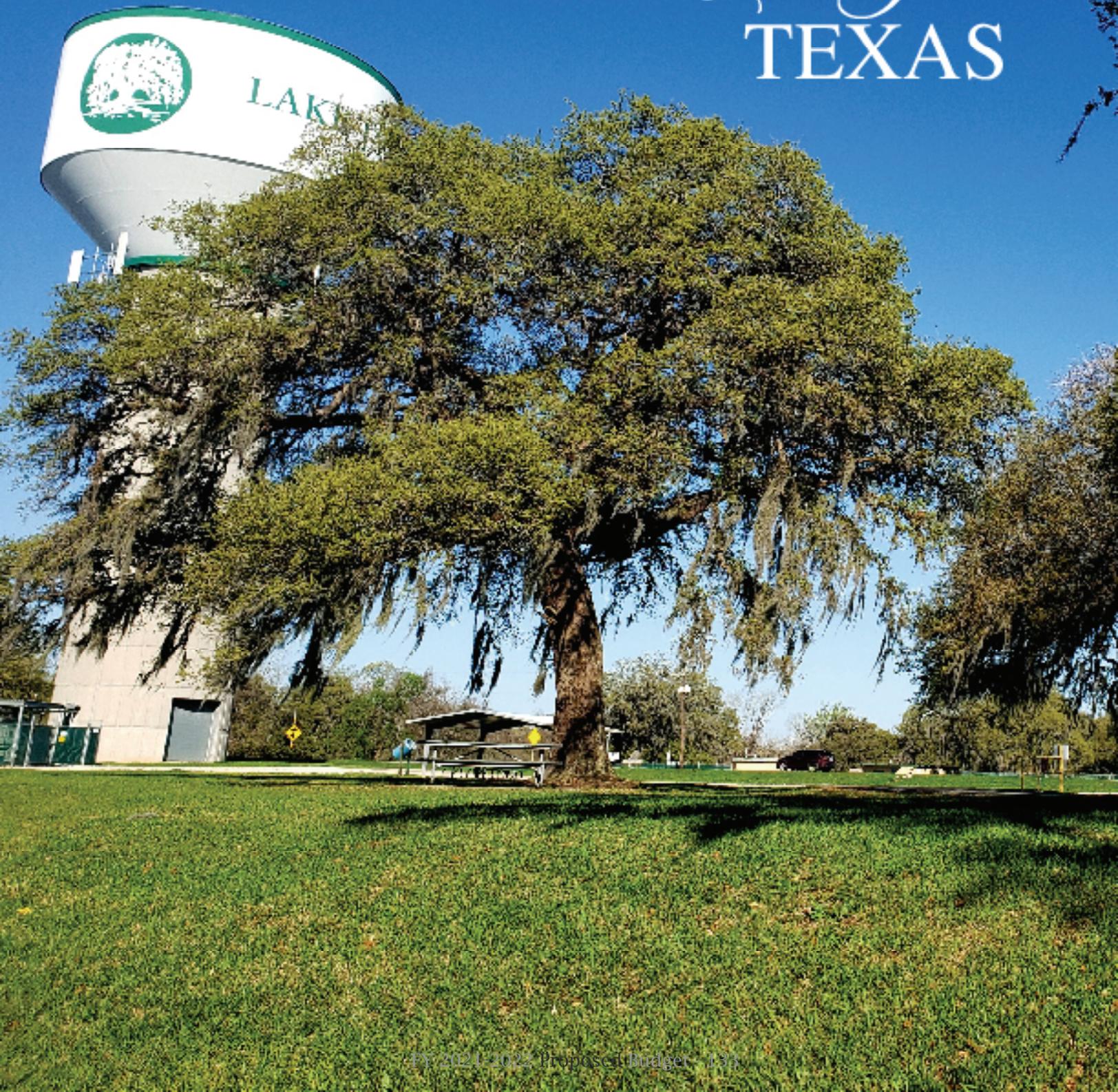
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Employee Benefits	\$0	\$0	\$0	\$0
Operating Expenses	414,689	415,652	437,000	433,000
Operating Transfers	232,080	232,080	232,080	228,080
Total Expenditures	\$646,769	\$647,732	\$669,080	\$661,080

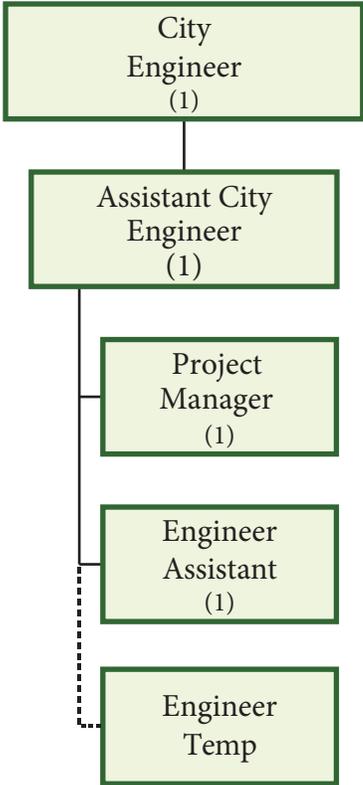
<i>Expenditures - Details</i>	2019-20	2020-21	2020-21	2021-22
	Actual	Budget	Estimated	Proposed
Operating Expenses				
EMS Services	360,000	360,000	360,000	360,000
Maintenance & Repair Vehicles	36,237	25,000	40,000	35,000
Maintenance Contract	1,955	14,217	19,500	19,500
Rental	0	0	0	0
Liability Insurance	10,029	8,670	11,000	11,000
Communication	3,478	3,660	3,500	3,500
General Supplies				
Gasoline & Diesel	2,990	4,105	3,000	4,000
Subtotal	2,990	4,105	3,000	4,000
Operating Expenses Subtotal	414,689	415,652	437,000	433,000
Operating Transfers				
Equipment Replacement	232,080	232,080	232,080	228,080
Subtotal	232,080	232,080	232,080	228,080
Total EMS	\$646,769	\$647,732	\$669,080	\$661,080

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Engineering

Lake Jackson
TEXAS





ENGINEERING - 1500

The Engineering Department aligns its work with the Council goals and visions.

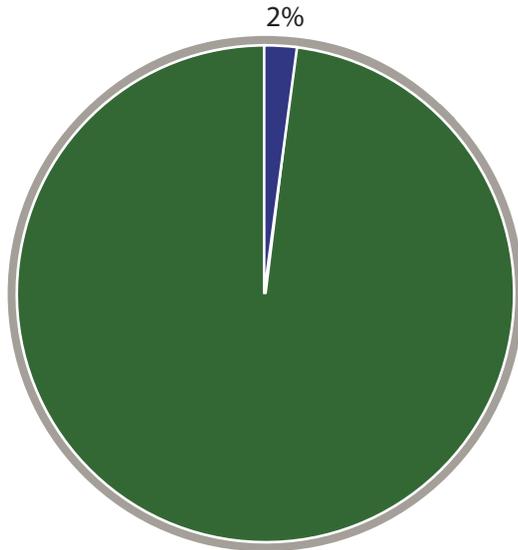
FY 2020-21 ACCOMPLISHMENTS

- Completed the total reconstruction of the Woodland Park neighborhood and expanded with the release of two interrelated major drainage improvements, the Hickory pipe outfall replacement and the Walnut Street Crossing and So Yaupon channel lining.
- The Phase 3 Downtown Revitalization project will be bid for a July opening. Groundbreaking has been planned for September.
- The Lake wood Manore Redevelopment project has been approved for rezoning. Engineering has provided prompt and cooperative advice to expedite the development. The department has also accommodated the site development and building permits.
- The Shypond Outfall Rehabilitation project is now in bidding and should be completed this year.
- Inherited and fully developed the Citizen Convenience Center project.
- Provided support for the Lift Station #6 Basin Phase 3, Lake Forest/Huisache pipe burst sewer replacement, and the Balsam Storage Tank Coating Rehabilitation.
- Developed the following projects: CBDG Ramp Project, Annual Sidewalk Program, \$200,000 residential panel replacement projects, and the Azalea St. Spur replacement.

FY 2021-22 GOALS

- Begin year one construction and project management of the Downtown Revitalization project.
- Provide guidance and direction for the Lift Station Basin 1 project target design and create the consultant project scope.
- Prepare full plans and engage with consultants as necessary for the voter-approved 2021 Bond Election proposition projects.
- Assist on the water system chlorination improvement projects.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
City Projects Completed by Estimated Date	12	2	10	11
City Projects Completed within 10% of Bid Est	12	2	10	11
Number of res/apt projects reviewed and facilitated	4	1	5	4
Number of commercial project reviewed and facilitated	10	11	11	11
Number of public works projects reviewed and facilitated	7	8	13	10

BUDGET INFORMATION

Percent of General
Fund Expenditures

Major Budget Changes

- \$22,800 in maintenance contracts to address data collection and management of automated stream gauging.
- \$10,500 for a temporary employee for GIS mapping and scanning files to the database.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Planning Fees	\$2,278	\$3,000	\$2,000	\$3,000
General Resources	576,285	536,815	625,045	613,570
Total Resources	\$578,563	\$539,815	\$627,045	\$616,570
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$390,977	\$371,600	\$393,315	\$410,800
Employee Benefits	110,502	108,800	109,160	113,200
Operating Expenses	63,349	45,680	110,835	73,985
Operating Transfers	13,735	13,735	13,735	18,585
Total Expenditures	\$578,563	\$539,815	\$627,045	\$616,570

ENGINEERING - 1500

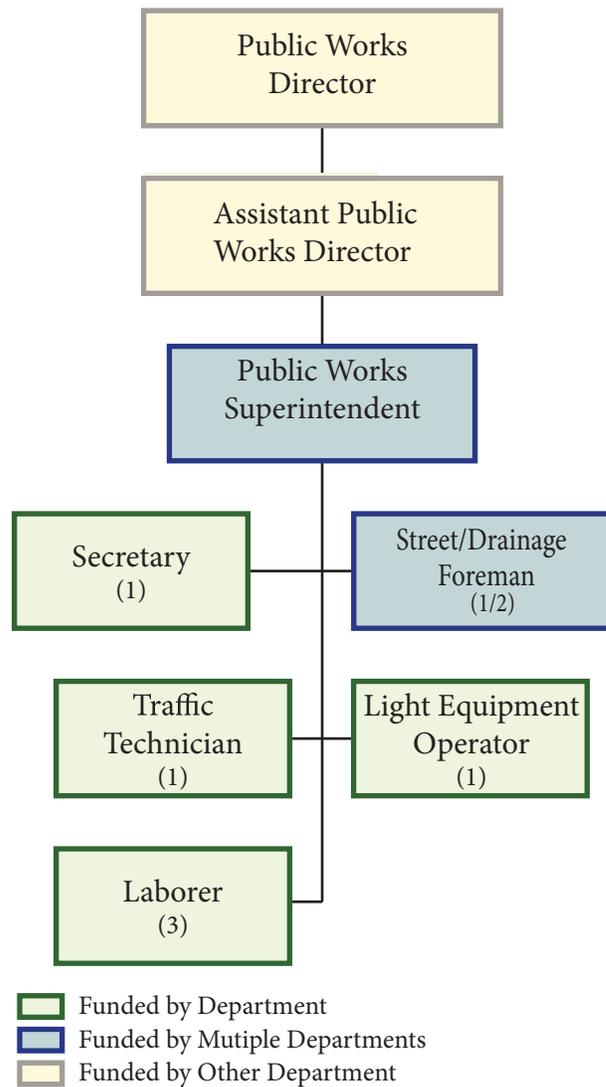
<i>Expenditures - Details</i>	2019-20	2020-21	2020-21	2021-22
	Actual	Budget	Estimated	Proposed
Salaries & Wages				
Technical	\$108,367	\$107,300	\$50,745	\$122,600
Professional	102,289	102,300	165,700	108,000
Management/Supervision	179,911	162,000	174,220	169,700
Temp/Seasonal	0	0	0	10,500
Overtime	410	0	2,650	0
Subtotal	390,977	371,600	393,315	410,800
Employee Benefits				
Health	27,755	29,700	27,650	30,900
Life	284	200	280	200
Dental	1,818	1,800	1,800	1,900
Long Term Disability	1,500	1,500	1,520	1,600
CareHere Clinic	1,644	0	1,640	0
Social Security	28,486	26,300	27,935	28,000
Retirement	47,985	45,900	47,300	49,500
Tuition Reimbursement	0	2,400	0	0
Workers Compensation	1,030	1,000	1,035	1,100
Subtotal	110,502	108,800	109,160	113,200
Operating Expenses				
Technology Services	33,700	2,800	46,000	5,700
Maintenance & Repair				
Vehicle	442	1,000	1,000	1,000
Non-Fleet Equipment	0	500	0	500
Maintenance Contract	9,954	15,290	38,090	38,090
Subtotal	10,396	16,790	39,090	39,590
Insurance				
Property	4,641	4,715	4,100	4,100
Liability	2,307	2,030	3,000	3,000
Subtotal	6,948	6,745	7,100	7,100
Communication	2,440	2,100	2,100	2,100
Training	835	2,000	2,000	3,850
Travel	0	1,500	1,500	2,700
Dues & Memberships	714	1,200	1,200	1,200

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	2,500	3,500	3,500	3,500
Gas & Diesel	17	0	100	0
Fuel - CNG	187	245	245	245
Operating	5,612	8,800	8,000	8,000
Subtotal	8,316	12,545	11,845	11,745
Operating Expenses Subtotal	63,349	45,680	110,835	73,985
Operating Transfers				
Equipment Replacement	13,735	13,735	13,735	18,585
Subtotal	13,735	13,735	13,735	18,585
Total Engineering	\$578,563	\$539,815	\$627,045	\$616,570

Public Works

Lake Jackson
TEXAS





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 2020-21 ACCOMPLISHMENTS

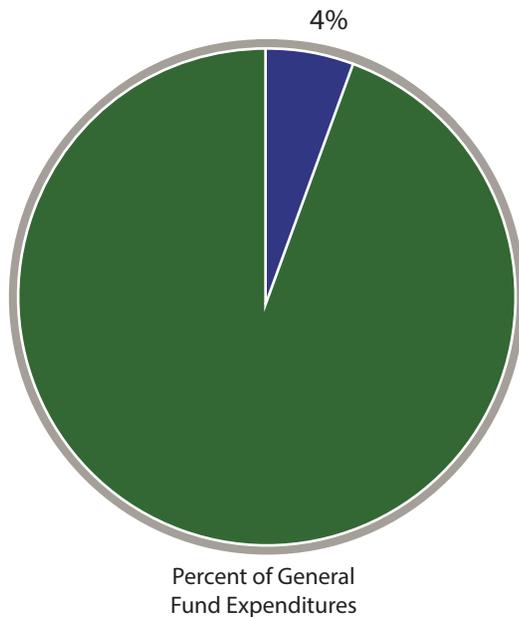
- New signs and flashing lights for Bess Brannen and OM Roberts schools were installed.
- All work orders were completed within a day of assignment.
- Installed a new POD system at Oak Dr and OCD to maintain this location easier and extend the detection field of the light.
- Assisted other departments throughout the year. Department employees ran fuel during the freeze, filled in manpower gaps in Sanitation and manned the water distribution tent during the water event.

FY 2021-22 GOALS

- Address the qualified labor shortage.
- Reimplement the Thermal Street & Panel Replacement programs.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Signs Fabricated, installed, & replaced as needed	250	250	179	250
Cubic yards of street debris	800	800	409	800
Street Patching (Hours)	500	600	308	600

BUDGET INFORMATION



Major Budget Changes

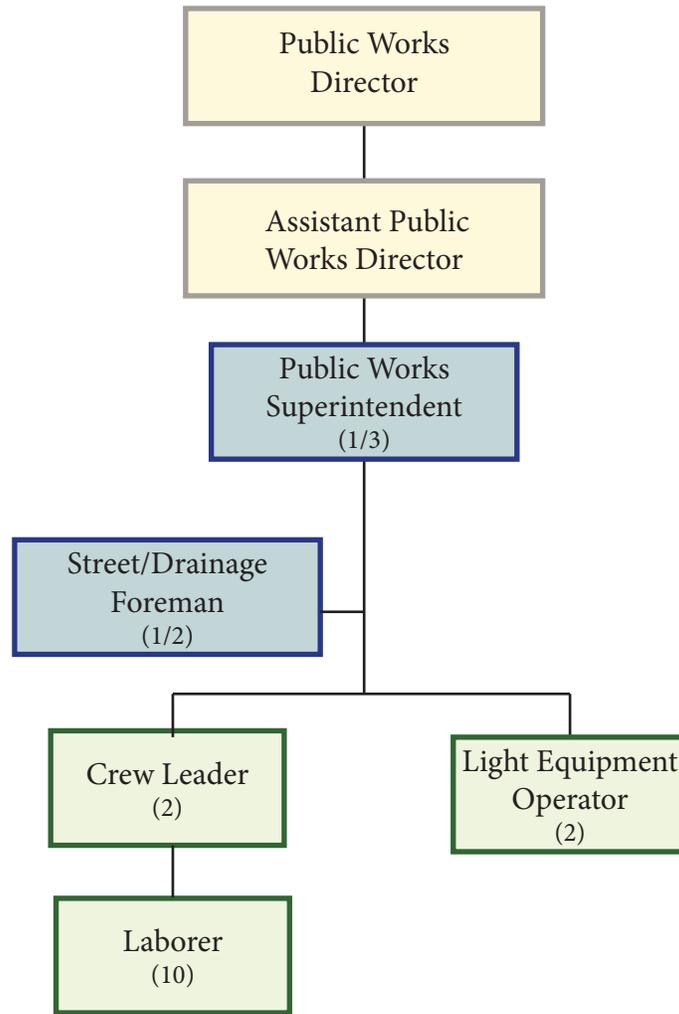
- To address street painting and the street joint program as a continuous operating program, \$75,000 was reinstated from capital to operating.
- \$15,000 reduction for Traffic Signal Repairs due to \$40,000 CIP Project to replace inductive loops with magnometer pods.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$696,699	\$910,160	\$790,435	\$893,585
Total Resources	\$696,699	\$910,160	\$790,435	\$893,585
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$213,717	\$257,500	\$231,960	\$282,700
Employee Benefits	78,506	111,100	95,470	118,800
Operating Expenses	299,736	436,820	358,265	445,285
Operating Transfers	104,740	104,740	104,740	46,800
Total Expenditures	\$696,699	\$910,160	\$790,435	\$893,585

STREETS - 2800

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$59,500	\$112,900	\$82,470	\$119,600
Clerical	41,553	41,600	41,690	44,000
Technical	45,564	47,100	47,200	49,800
Management/Supervision	41,984	45,900	54,500	59,300
Overtime	6,013	10,000	4,000	10,000
Contract Labor	19,103	0	2,100	0
Subtotal	213,717	257,500	231,960	282,700
Employee Benefits				
Group Insurance				
Health	31,853	49,600	39,800	51,500
Life	326	400	410	500
Dental	2,098	3,000	2,620	3,200
Long Term Disability	771	1,100	935	1,200
CareHere Clinic	1,898	0	2,370	0
Social Security	14,127	19,700	16,900	21,600
Retirement	23,835	31,800	28,100	35,000
Workers Compensation	3,598	5,500	4,335	5,800
Subtotal	78,506	111,100	95,470	118,800
Professional Service Fees				
Vinyl Street Painting	1,390	0	25,000	55,000
Street Joint Program	0	25,000	0	45,045
Pavement Improv. Program	1,800	15,000	0	0
Subtotal	3,190	40,000	25,000	100,045
Maintenance & Repair				
Street System	7,871	30,000	30,000	30,000
Traffic Signals	3,067	35,000	35,000	20,000
Vehicles	12,650	15,000	15,000	15,000
Subtotal	23,588	80,000	80,000	65,000
Insurance				
Property	2,130	2,165	2,200	2,200
Liability	6,164	5,875	7,000	7,000
Subtotal	\$8,294	\$8,040	\$9,200	\$9,200
Communications	2,770	4,000	4,000	4,000
Training	3,026	3,000	3,000	3,000
Travel	0	500	500	500
Dues & Memberships	0	170	525	500

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	528	600	600	600
Wearing Apparel	1,684	2,000	2,000	2,000
Gasoline & Diesel	1,407	2,440	2,440	2,440
Fuel - CNG	5,068	6,070	6,000	6,000
Operating	12,087	10,000	10,000	12,000
Street Signs	9,536	15,000	15,000	15,000
Subtotal	30,310	36,110	36,040	38,040
Electricity	228,558	265,000	200,000	225,000
Subtotal	228,558	265,000	200,000	225,000
Operating Expenses Subtotal	299,736	436,820	358,265	445,285
Operating Transfers				
Equipment Replacement	104,740	104,740	104,740	46,800
Subtotal	104,740	104,740	104,740	46,800
Total Streets	\$696,699	\$910,160	\$790,435	\$893,585



- Funded by Department
- Funded by Mutiple Departments
- Funded by Other Department

The Drainage Department streamlined mowing and weeding operations this year by implementing an equipment sign-out log, using retired zero turn mowers from the Parks Department, overhauling ditch mowing routes and collecting actual completion time data.

FY 2020-21 ACCOMPLISHMENTS

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

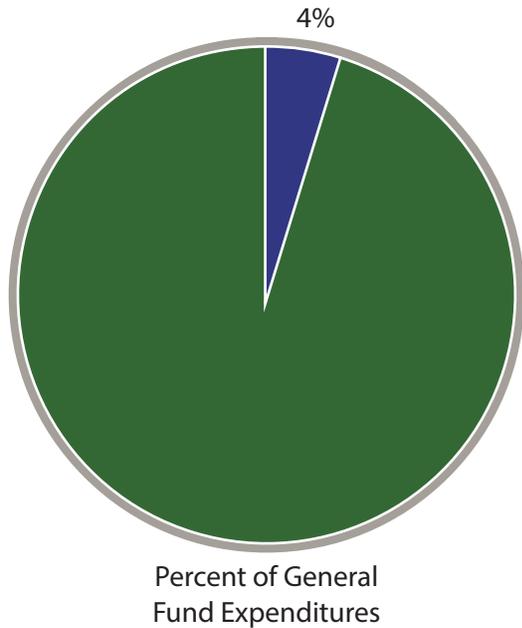
FY 2021-22 GOALS

- Address the qualified labor shortage.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Open Drainways Mowing (hours)	\$12,000	\$12,000	\$2,387	12,000
Times Major Ditches Mowed	5	5	2	5
Drainage Improvements (contract \$)	\$70,000	\$70,000	\$0	\$70,000
Culverts & Inlets Cleaned of Debris	500	500	40	500
Number of Special Projects Completed	120	150	69	150
Drainage Maintenance Projects (hours)	3,000	3,000	1,464	3,000

BUDGET INFORMATION



Major Budget Changes

- No Major Changes

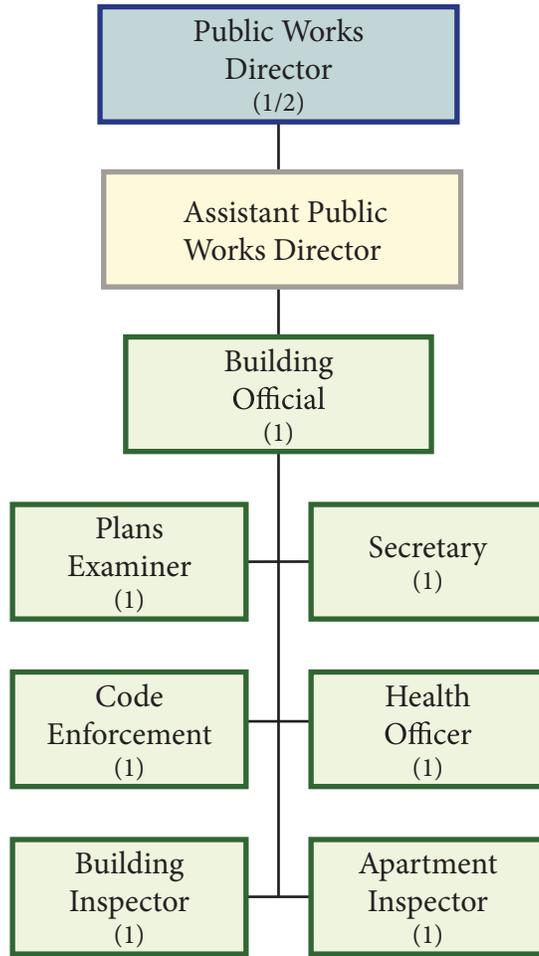
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$612,089	\$939,200	\$781,780	\$959,525
Total Resources	\$612,089	\$939,200	\$781,780	\$959,525

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$297,493	\$504,900	\$429,370	\$499,700
Employee Benefits	115,510	227,300	181,565	239,100
Operating Expenses	153,671	161,585	125,430	155,900
Operating Transfers	45,415	45,415	45,415	64,825
Total Expenditures	\$612,089	\$939,200	\$781,780	\$959,525

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$214,005	\$424,500	\$342,700	\$415,900
Technical	60	0	0	0
Management/Supervision	41,984	45,900	54,500	59,300
Temp/Seasonal	2,231	14,500	14,500	14,500
Overtime	9,827	20,000	10,000	10,000
Contract Labor	29,386	0	7,670	0
Subtotal	297,493	504,900	429,370	499,700
Employee Benefits				
Health	49,527	109,000	80,850	113,300
Life	524	900	850	900
Dental	3,280	6,700	5,400	7,100
Long Term Disability	1,052	3,200	1,615	3,400
CareHere Clinic	2,966	0	4,890	0
Social Security	20,233	38,600	31,500	41,100
Retirement	32,536	60,600	48,520	64,600
Workers Compensation	5,392	8,300	7,940	8,700
Subtotal	115,510	227,300	181,565	239,100
Operating Expenses				
Professional Service Fees				
Drainage Maintenance Program	69,999	0	0	0
Contract Mowing	14,335	40,000	25,000	40,000
Stormwater Program	12,036	12,000	12,000	12,000
Subtotal	96,370	52,000	37,000	52,000
Maintenance & Repair				
Drainage System	1,024	9,000	1,850	5,000
Vehicles	17,607	35,000	30,000	30,000
Non Fleet Equipment	119	0	0	0
Subtotal	18,750	44,000	31,850	35,000
Insurance				
Property	2,272	2,310	2,300	2,300
Liability	4,834	4,655	6,000	6,000
Subtotal	7,106	6,965	8,300	8,300
Training	4,504	3,300	3,300	4,500
Travel	0	80	80	200

DRAINAGE - 2900

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	244	300	300	300
Wearing Apparel	5,496	5,000	5,000	6,000
Gasoline & Diesel	9,148	12,325	7,000	12,000
Fuel - CNG	1,827	2,615	2,600	2,600
Operating	10,226	10,000	5,000	10,000
Chemicals	0	25,000	25,000	25,000
Subtotal	26,941	55,240	44,900	55,900
<hr/>				
Operating Expenses Subtotal	153,671	161,585	125,430	155,900
<hr/>				
Operating Transfers				
Equipment Replacement	45,415	45,415	45,415	64,825
Subtotal	45,415	45,415	45,415	64,825
<hr/>				
Total Drainage	\$612,089	\$939,200	\$781,780	\$959,525



- Funded by Department
- Funded by Mutiple Departments
- Funded by Other Department

CODE ENFORCEMENT/INSPECTIONS - 3300

Code Enforcement sees exciting opportunities to continue a forward progression. The lessons learned during the pandemic puts the department in a great position to make Lake Jackson a beautiful, safe, and livable community.

FY 2020-21 ACCOMPLISHMENTS

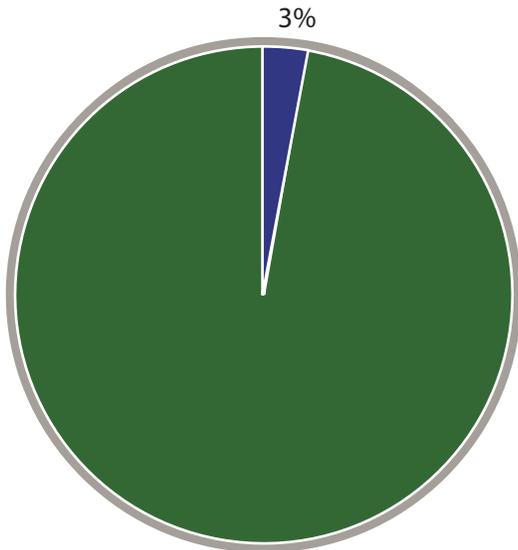
- Implemented a paperless permitting process that allows customers to apply online through the City’s website.
- Staff utilized new technology to schedule, inspect, and notify the customer of their inspection status from the field.
- Inspections have gone paperless. New technology gives the inspector the ability to carry a copy of the plans to reference during the inspection.
- Implemented a Backflow Protection and Customer Service Inspection Program to protect the public health and maintain compliance. This effort included the distribution of almost 20,000 vacuum breakers to residential customers across the city.
- Restaurant and food establishment inspections are now being performed twice annually.
- Five dangerous buildings were demolished. The owners have started making repairs on two others.
- A new Health Inspector and a new Building Inspector were hired. They attended virtual training during the pandemic.

FY 2021-22 GOALS

- Integrate an electronic plan review across all departments to increase collaboration with engineering, utilities, and the Fire Marshals’ office.
- Identify and bring 6 additional buildings to the Dangerous Structures Determination Board for mitigation to shorten the existing timeline.
- Partner with the local school system career days about the opportunities in culinary, construction management and municipal careers.
- Work with neighboring cities and merchants to distribute utility safety and state/local permit information packets at various free seminars.
- Increase the issuance of citations to reduce the number of noncompliant properties and improve the neighborhoods they reside in.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Residential Applications & Plans Processed within 3 Workdays	90%	90%	90%	90%
Commercial Applications & Plans Processed within 15 Workdays	90%	90%	90%	90%
Inspections Made within 24 Hours of notification	99%	100%	100%	100%
Compliance with Code Enforcement Actions within 30 Days	90%	90%	95%	95%
Respond to Citizen Requests within 3 days of Receipt	85%	85%	90%	95%

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- \$5,000 reinstated for inspections for the Dangerous Structure Determination Board
- \$12,000 increase in Equipment Replacement.

Resources

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Building Permits	\$318,565	\$200,000	\$160,000	\$200,000
Electrical Permits	40,100	25,000	25,000	25,000
Health Licenses	51,845	40,000	50,000	50,000
Alcohol Beverage License	4,682	4,000	4,000	4,000
Sign Permits	3,445	2,500	3,000	3,000
Apartment Fee	82,511	70,000	80,000	90,000
Plan Check Fee	129,367	60,000	60,000	60,000
Other Permits & Fees	(9,053)	(7,250)	(10,600)	(10,600)
General Resources	36,387	252,680	262,000	240,345
Total Resources	\$657,849	\$646,930	\$633,400	\$661,745

Expenditures

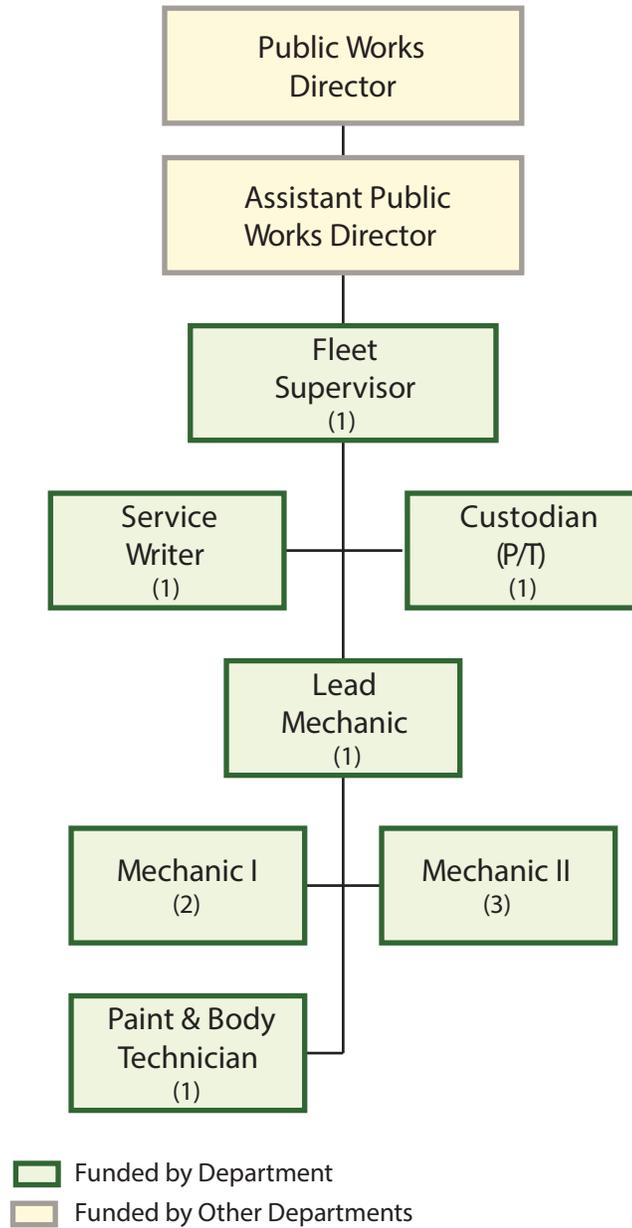
	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$443,811	\$429,300	\$421,995	\$425,000
Employee Benefits	148,935	149,150	146,380	151,050
Operating Expenses	49,528	52,905	49,450	58,695
Operating Transfers	15,575	15,575	15,575	27,000
Total Expenditures	\$657,849	\$646,930	\$633,400	\$661,745

CODE ENFORCEMENT/INSPECTIONS - 3300

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Office	\$33,742	\$32,600	\$32,670	\$34,500
Technical	262,072	259,000	250,800	245,500
Management/Supervision	143,065	133,700	135,525	141,000
Overtime	4,932	4,000	3,000	4,000
Subtotal	443,811	429,300	421,995	425,000
Employee Benefits				
Health	51,035	55,800	51,850	57,900
Life	536	0	530	500
Dental	3,029	3,400	3,400	3,600
Long Term Disability	1,751	2,000	1,700	2,000
CareHere Clinic	3,024	0	3,075	0
Social Security	33,257	32,800	32,300	32,500
Retirement	54,417	53,100	51,500	52,500
Tuition Reimbursement	573	750	750	750
Workers Compensation	1,313	1,300	1,275	1,300
Subtotal	148,935	149,150	146,380	151,050
Operating Expenses				
Professional Service Fees				
Printing	1,154	1,000	800	1,000
Inspections	991	0	0	5,000
Outside Plan Review	0	2,500	0	2,500
Subtotal	2,145	3,500	800	8,500
Cleaning Services				
Lot Mowing	4288	4000	4000	4000
Subtotal	4,288	4,000	4,000	4,000
Maintenance & Repair				
Vehicles	5,377	5,000	5,000	5,000
Maintenance Contract	298	300	300	500
Subtotal	5,675	5,300	5,300	5,500
Insurance				
Property	4,567	4,640	4,900	4,900
Liability	5,831	5,790	4,000	4,000
Subtotal	\$10,398	\$10,430	\$8,900	\$8,900
Communications	4,642	4,520	4,520	4,320
Training	2,259	4,320	4,320	5,000

CODE ENFORCEMENT/INSPECTIONS - 3300

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Travel	2,401	3,850	2,000	4,500
Dues & Memberships	1,283	1,555	1,555	2,575
General Supplies				
Office	4,812	6,000	5,000	5,000
Wearing Apparel	608	500	600	500
Gasoline & Diesel	2,439	2,900	2,900	3,000
Fuel - CNG	813	1,030	1,800	1,800
Operating	7,238	4,000	7,255	4,500
Subtotal	15,910	14,430	17,555	14,800
Books & Periodicals	527	1,000	500	600
Subtotal	527	1,000	500	600
Operating Expenses Subtotal	49,528	52,905	49,450	58,695
Operating Transfers				
Equipment Replacement	15,575	15,575	15,575	27,000
Subtotal	15,575	15,575	15,575	27,000
Total Enforcement/Inspection	\$657,849	\$646,930	\$633,400	\$661,745



The Garage Department continues to focus on repairing and maintaining equipment safely and efficiently so city services can continue without interruption.

FY 2020-21 ACCOMPLISHMENTS

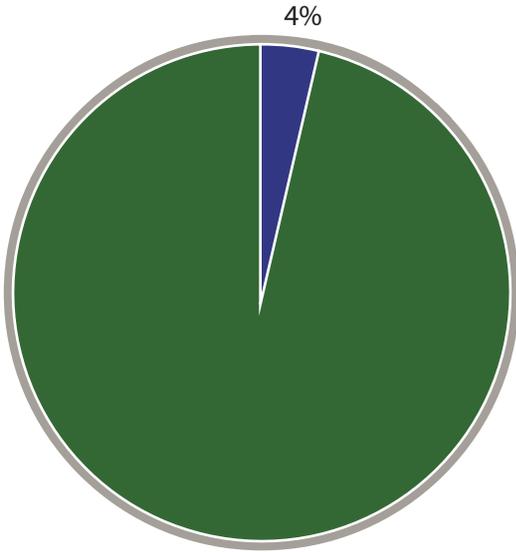
- Completed works orders increased from 2,284 in 2019 to 2,636 in 2020.
- The CNG Compressor Replacement project is 99 percent complete. The new compressor fills the trucks in half the time of the two existing compressors, which remain in operation.
- Phase I and II of the Service Center Camera System installation are complete.
- Phase II of the paint project is 80 percent complete. Only the welding shop needs to be painted.

FY 2021-22 GOALS

- Revise employee training, which will include the department's safety culture.
- Phase 1 of a two-stage project to install two above ground fuel tanks will begin in FY 21-22. Phase 2 will be to remove the existing underground tank, which will likely be done in FY 22-23.
- Continue to educate departments and divisions about the importance of fleet appearance and how it affects the longevity of the vehicles.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Preventative Maintenance Services, Including Normal Wear & Tear Items	1000	1000	1610	1650
Equipment Repairs Including Light, Medium & Heavy Duty	750	750	1470	1500
Mechanic Productivity Level	80%	80%	80%	80%
In-house Repairs, Other than Warranty	95%	95%	85%	75%

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- \$6,000 for inclusion of the Service Center in contract mowing.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$731,137	\$741,880	\$745,835	\$841,760
Total Resources	\$731,137	\$741,880	\$745,835	\$841,760

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$384,954	\$374,400	\$379,545	\$435,300
Employee Benefits	138,978	142,200	137,050	159,700
Operating Expenses	165,535	183,610	187,570	190,600
Operating Transfers	41,670	41,670	41,670	56,160
Total Expenditures	\$731,137	\$741,880	\$745,835	\$841,760

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$17,426	\$14,100	\$18,300	\$14,900
Office/Clerical	37,226	37,000	32,145	34,400
Technical	243,130	240,800	241,350	299,800
Management/Supervision	67,756	67,500	68,950	71,200
Overtime	13,220	15,000	15,000	15,000
Contract Labor	6,196	0	3,800	0
Subtotal	384,954	374,400	379,545	435,300
Employee Benefits				
Health	54,112	59,500	53,770	61,800
Life	558	500	550	600
Dental	3,565	3,600	3,530	3,900
Long Term Disability	1,418	1,500	1,400	1,800
CareHere Clinic	3,224	0	3,200	0
Social Security	27,881	28,600	27,900	33,300
Retirement	44,237	44,500	42,700	52,000
Tuition Reimbursement	0	0	0	1,500
Workers Compensation	3,983	4,000	4,000	4,800
Subtotal	138,978	142,200	137,050	159,700
Operating Expenses				
Professional Services				
Contract Mowing	0	0	0	6,000
Tire Disposal	3,645	3,500	3,500	3,500
Fuel Tank Test	965	500	500	500
Subtotal	4,610	4,000	4,000	10,000
Water & Sewer	3,800	3,800	3,800	3,800
Maintenance & Repair				
Buildings - Service	23,971	25,000	25,000	25,000
Grounds	11,078	20,000	20,000	15,000
Heating & Air Conditioning	2,215	2,500	2,500	2,500
Vehicles	9,108	20,000	20,000	20,000
Equipment	768	12,000	10,000	10,000
Maintenance Contract	2,999	5,040	4,700	6,700
Subtotal	50,139	84,540	82,200	79,200
Insurance				
Property	31,139	31,610	33,100	34,000
Liabilty	5,536	3,870	4,000	4,000
Subtotal	36,675	35,480	37,100	38,000
Communication	7,806	7,500	7,500	7,500

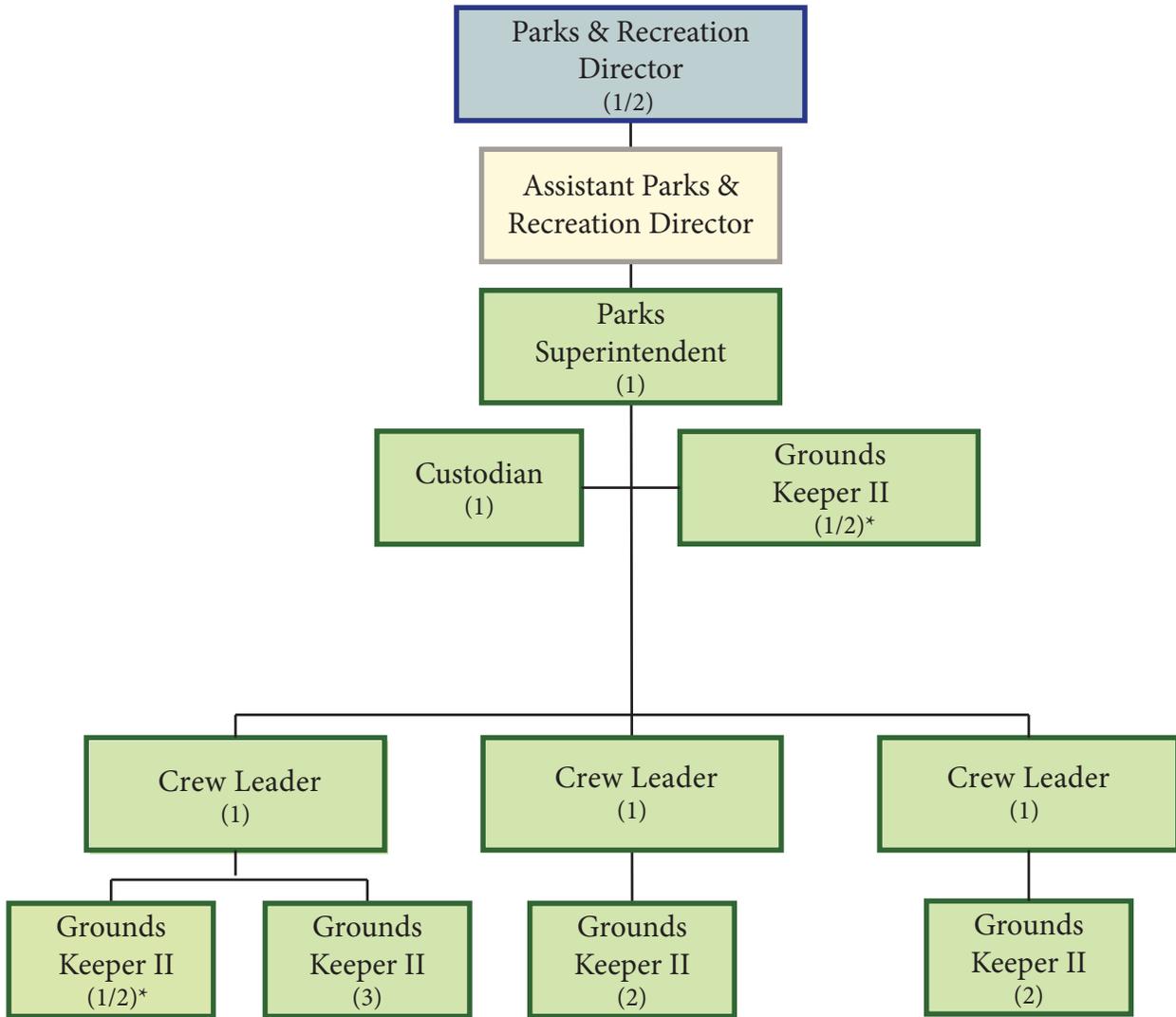
GARAGE - 4100

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Training	137	1,700	1,700	1,700
Travel	0	1,300	500	1,800
Dues & Memberships	2,999	3,000	3,000	3,000
General Supplies				
Office	465	300	500	500
Wearing Apparel	2,690	3,500	3,500	3,500
Gasoline & Diesel	652	420	700	1,000
Fuel - CNG	396	420	420	450
Operating	9,908	7,000	10,000	7,000
Tools	13,868	12,500	12,500	13,000
Cleaning	635	600	600	600
Subtotal	28,614	24,740	28,220	26,050
Electricity & Natural Gas	18,206	17,500	19,500	19,500
Books & Periodicals	49	50	50	50
Equipment	12,500	0	0	0
Subtotal	30,755	17,550	19,550	19,550
Operating Expenses Subtotal	165,535	183,610	187,570	190,600
Operating Transfers				
Equipment Replacement	41,670	41,670	41,670	56,160
Subtotal	41,670	41,670	41,670	56,160
Total Garage	\$731,137	\$741,880	\$745,835	\$841,760

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Parks & Recreation *Lake Jackson* **TEXAS**



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

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 2020-21 ACCOMPLISHMENTS

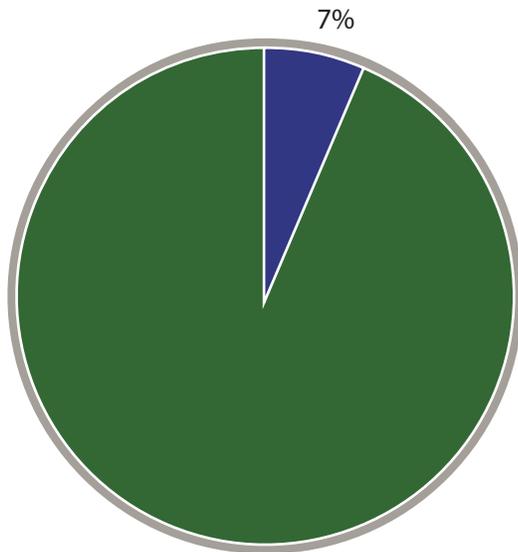
- Filled all open positions this year except for one frozen position.
- Managed the maintenance of the ballfields and expanded their pesticide treatment program.
- Facilitated the replanting of freeze-damaged plants and assisted volunteers in the planting of over 130 trees.

FY 2021-22 GOALS

- Assist in the design and implementation of the approved ½ Sales Tax and Bond projects.
- Construct the (previously postponed) poured in place skatepark at MacLean Park (behind the Recreation Center).

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Hazardous Trees Removed	65	40	32	40
Acres of Parks per 1,000 Population	60.35	60.35	60.35	60.35
Number of Trees Planted	150	150	130	150

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- Additional \$30,000 for a new mowing company contract.
- Additional \$20,000 for repairs to ballfield lighting, playground mulch, and general electric repairs.

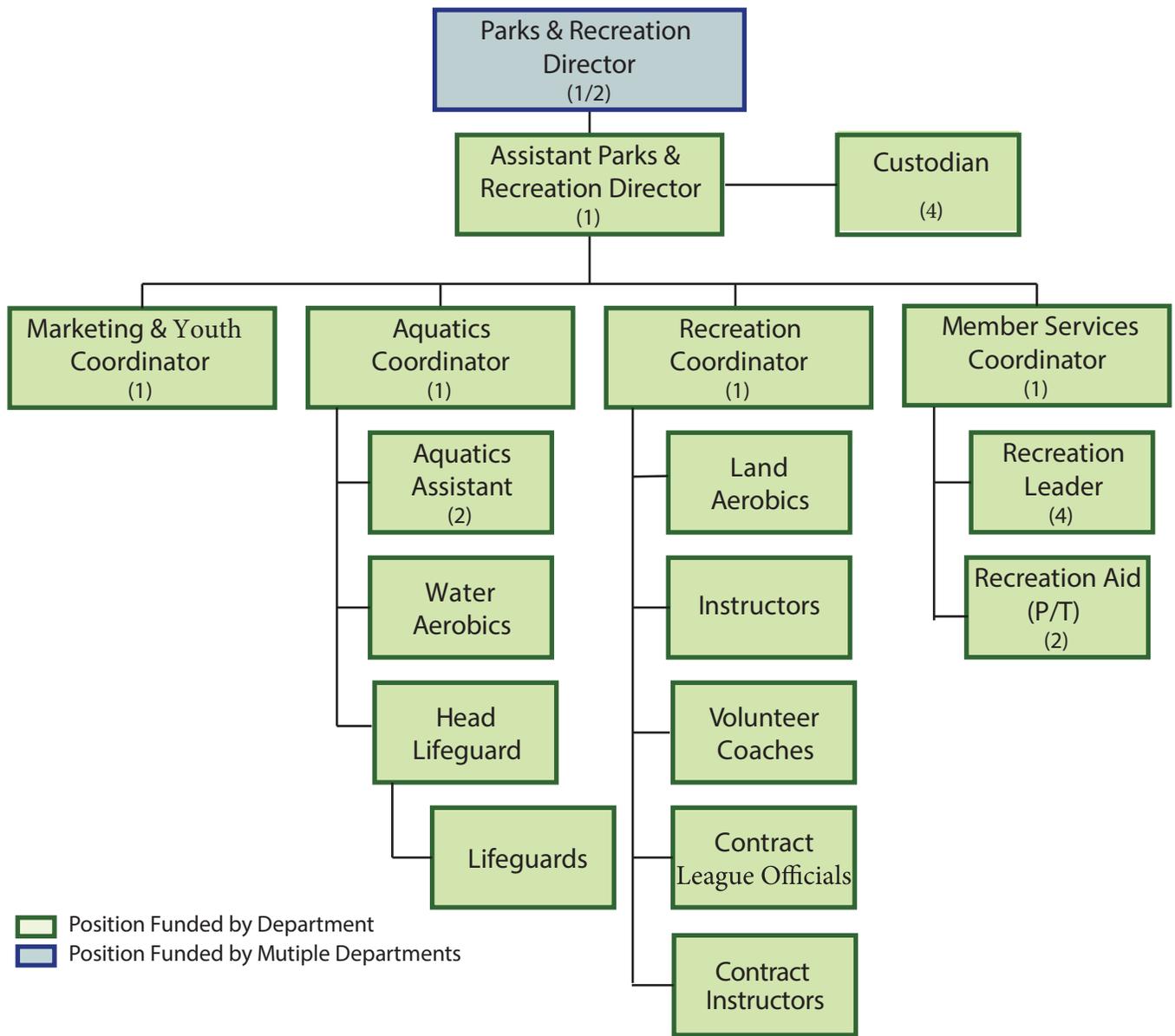
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
MacLean Sportsplex	\$12,688	\$7,000	\$20,000	\$20,000
Misc. Park Use	4,947	10,000	5,000	10,000
General Resources	1,402,649	1,460,320	1,394,355	1,550,470
Total Resources	\$1,420,284	\$1,477,320	\$1,419,355	\$1,580,470

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$546,758	\$587,000	\$537,845	\$618,100
Employee Benefits	196,285	233,500	188,265	244,600
Operating Expenses	627,821	607,400	643,825	664,575
Capital Outlay	0	0	0	0
Operating Transfers	49,420	49,420	49,420	53,195
Total Expenditures	\$1,420,284	\$1,477,320	\$1,419,355	\$1,580,470

PARKS - 3500

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$327,020	\$392,600	\$342,865	\$415,900
Management/Supervision	146,870	144,400	144,980	152,200
Overtime	49,960	50,000	50,000	50,000
Service/Maintenance	22,908	0	0	0
Subtotal	546,758	587,000	537,845	618,100
Employee Benefits				
Health	76,488	100,400	71,350	104,300
Life	793	800	800	800
Dental	5,066	6,100	4,725	6,600
Long Term Disability	1,926	2,400	1,960	2,500
CareHere Clinic	4,582	0	4,270	0
Social Security	37,926	44,900	38,210	47,300
Retirement	64,211	72,600	61,800	76,400
Workers Compensation	5,293	6,300	5,150	6,700
Subtotal	196,285	233,500	188,265	244,600
Operating Expenses				
Contract Mowing	419,280	420,000	445,000	450,000
Water & Sewer	2,250	2,250	2,250	2,250
Maintenance & Repair				
Pavilion	726	1,000	850	1,000
Parks	124,780	100,000	110,000	120,000
Vehicles	22,723	20,000	22,000	22,000
Equipment	0	800	800	800
Maintenance Contracts	900	900	900	900
Subtotal	149,129	122,700	134,550	144,700
Rentals - Equipment	0	1,000	1,000	1,000
Insurance				
Property	1,095	1,115	1,100	1,100
Liability	6,965	5,945	7,000	7,000
Subtotal	8,060	7,060	8,100	8,100
Communications	2,939	3,000	3,000	3,000
Training	1,260	2,000	1,200	2,300

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Travel	0	1,000	1,000	1,500
Dues & Memberships	125	225	225	225
General Supplies				
Office	165	300	300	300
Wearing Apparel	3,896	5,200	5,200	5,200
Gasoline & Diesel	12,177	12,120	12,000	12,000
Fuel - CNG	2,944	4,745	4,000	4,000
Operating	13,312	10,000	10,000	12,000
Chemicals	6,195	10,000	10,000	12,000
Cleaning	6,089	5,800	6,000	6,000
Subtotal	44,778	48,165	47,500	51,500
Books & Periodicals	0	0	0	0
Subtotal	0	0	0	0
Operating Expenses Subtotal	627,821	607,400	643,825	664,575
Operating Transfers				
Equipment Replacement	49,420	49,420	49,420	53,195
Subtotal	49,420	49,420	49,420	53,195
Total Parks	\$1,420,284	\$1,477,320	\$1,419,355	\$1,580,470



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 2020-21 ACCOMPLISHMENTS

- Successfully transitioned to a new facility, and registration and program management software system.
- Took advantage of the pandemic’s short-term closures to tackle several maintenance issues, like deep cleaning and painting the interior of the facility.
- Adapting to Pandemic, staff limited the size of fitness classes, the capacity of weight room and the pool.

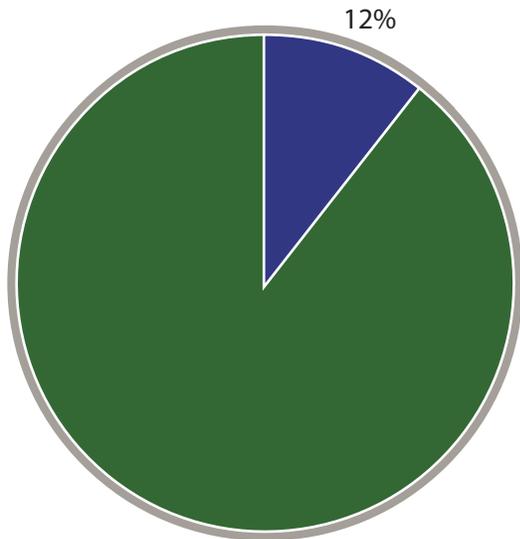
Any program, activity or special event that could not be offered safely was cancelled. This included the Youth & Adult Easter Egg Hunts, Youth Basketball, Daddy Daughter Dance, Racquetball and Drop-in Basketball. Many programs were monitored with adjustments like swim lessons, weight training, cardio training, fitness classes, aqua aerobics, and pickleball.

FY 2021-22 GOALS

- Widen programming. For example, the new Marketing & Youth Programming Coordinator has revamped and will relaunch the Youth Advisory Commission (YAC) and will be expanding the youth (non-sport) programming.
- Return to membership and daily-use patrons to pre-pandemic levels by the end of 2021.
- Replace 75 percent of the roofing on the Recreation Center to include an all-new flat roof and metal natatorium roof. In addition, much of the carpet and flooring will be replaced throughout the Recreation Center.
- Construction has been scheduled for a poured-in-place skatepark to replace the current skate area that is on the south of the building in front of the dog park.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Recreation Center Attendance	75,000	200,000	100,000	175,000
Recreation Center Memberships	4,424	8,000	3,700	6,000
Adult Programs Offered	1,875	2,100	1,900	2,000
Special Events Offered	17	27	15	27
Youth Programs Offered	245	400	275	350

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- No Major Changes

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Recreation Center	\$316,611	\$567,000	\$152,000	\$498,000
Outdoor Pool	1,464	3,000	1,500	5,500
Youth Athletics	12,230	15,000	10,000	35,000
Youth Programs	0	2,500	5,000	5,000
Adult Programs	1,437	10,000	2,500	16,000
Aquatics Programs	8,146	30,000	15,000	35,000
Special Events	30,661	15,000	9,500	38,000
Transfer from Econ. Dev.	350,000	350,000	350,000	400,000
General Resources	1,510,211	1,469,452	1,607,060	1,406,205

Total Resources	\$2,230,760	\$2,461,952	\$2,152,560	\$2,438,705
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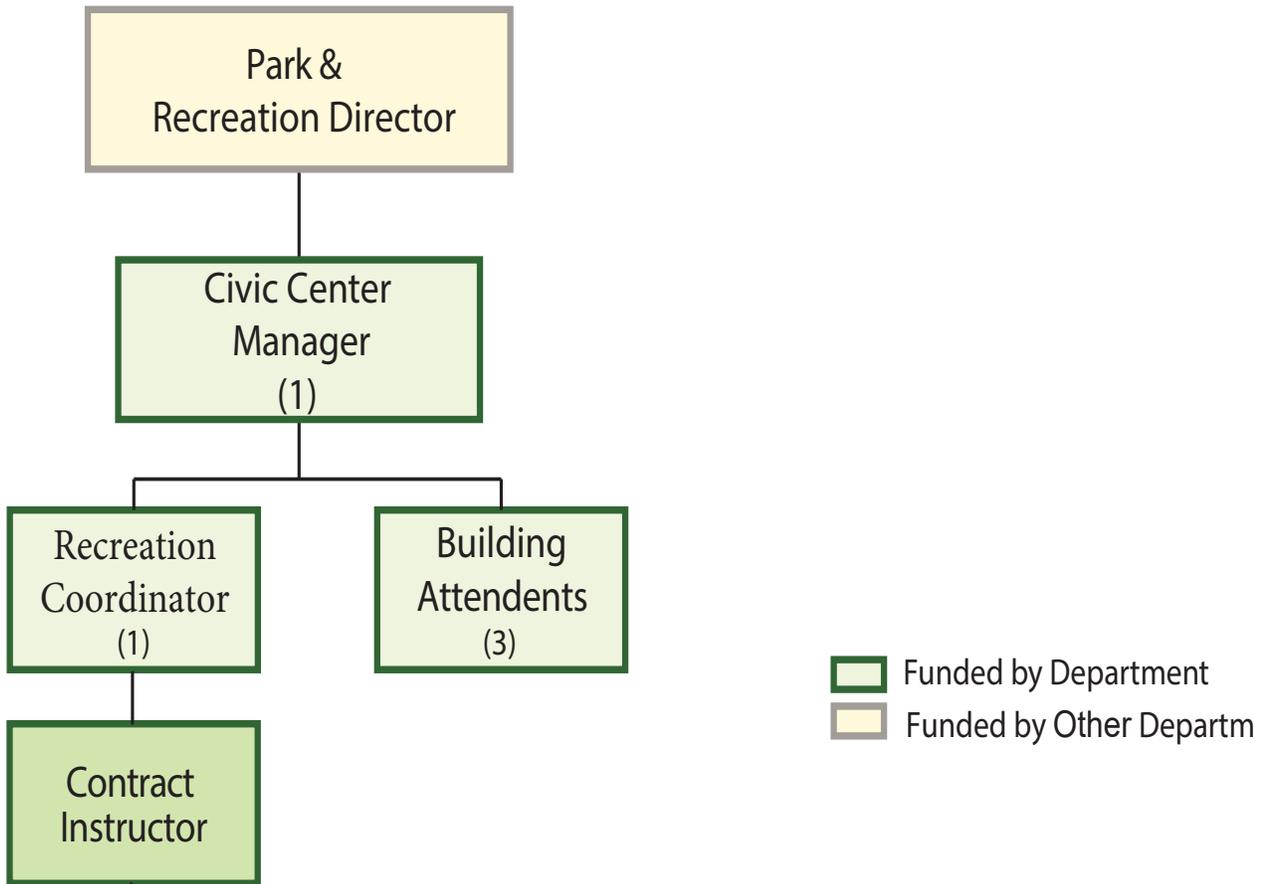
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$1,054,493	\$1,201,100	\$1,041,855	\$1,195,300
Employee Benefits	332,326	359,600	256,210	342,400
Operating Expenses	733,424	851,952	805,195	840,745
Capital Outlay	85,722	25,000	25,000	35,000
Operating Transfers	24,795	24,300	24,300	25,260

Total Expenditures	\$2,230,760	\$2,461,952	\$2,152,560	\$2,438,705
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<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$216,696	\$213,500	\$161,750	\$193,200
Office/Clerical	\$172,088	\$172,800	\$221,955	\$183,100
Management/Supervision	\$358,736	\$355,400	\$261,050	\$367,600
Temp/Seasonal	\$279,093	\$404,800	\$363,000	\$396,800
Overtime	\$17,910	\$25,000	\$18,000	\$25,000
Private Lessons	2,095	6,100	6,100	6,100
Contract Labor	7,875	23,500	10,000	23,500
Subtotal	1,054,493	1,201,100	1,041,855	1,195,300
Employee Benefits				
Health	131,810	152,400	101,260	135,200
Life	1,472	1,100	1,130	1,000
Dental	8,906	9,300	6,500	8,500
Long Term Disability	2,997	3,000	2,600	3,100
CareHere Clinic	7,866	0	5,880	0
Social Security	78,126	89,700	55,100	89,800
Retirement	93,549	94,800	79,225	95,000
Workers Compensation	7,600	9,300	4,515	9,800
Subtotal	332,326	359,600	256,210	342,400
Operating Expenses				
Water & Sewer	51,000	51,000	51,000	51,000
Maintenance & Repair				
Facility	51,349	60,000	60,000	55,000
Grounds	1,980	7,000	14,000	7,000
Heating & Air Conditioning	36,946	40,000	40,000	40,000
Pools	20,138	26,000	40,000	26,000
Equipment	3,762	0	0	0
Maintenance Contracts	55,336	47,000	47,000	48,825
Subtotal	\$118,162	\$120,000	\$141,000	\$121,825
Rental - Vehicle & Equipment	3,635	4,000	4,000	4,000
Insurance				
Property	124,593	133,315	140,000	140,000
Liability	7,928	5,870	6,000	6,000
Subtotal	132,521	139,185	146,000	146,000

RECREATION - 3700

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Communication	10,086	10,332	10,330	10,335
Advertising	13,688	27,000	27,000	27,000
Training	2,723	6,250	2,400	6,000
Travel	704	5,000	3,000	5,000
Dues & Memberships	2,175	2,300	2,300	2,300
General Supplies				
Office	8,075	9,000	9,000	9,000
Wearing Apparel	2,219	6,500	4,000	6,500
Gasoline & Diesel	422	530	400	530
CNG Fuel	353	390	390	390
Operating	16,986	30,800	28,400	27,800
Special Events	31,920	38,000	18,000	38,000
Aquatics	8,196	12,000	12,000	12,000
Chemicals	9,020	25,000	20,000	20,000
Resale Items	136	3,000	2,000	3,000
Cleaning Program	19,753	25,000	25,000	25,000
Subtotal	7,436	13,000	8,100	12,500
Subtotal	104,516	163,220	127,290	154,720
Natural Gas	32,218	41,000	30,000	35,000
Electricity	210,647	222,665	200,875	222,565
Subtotal	242,865	263,665	230,875	257,565
Operating Expenses Subtotal	733,424	851,952	805,195	840,745
Capital Outlay	85,722	25,000	25,000	35,000
Operating Transfers				
Equipment Replacement	24,795	24,300	24,300	25,260
Subtotal	24,795	24,300	24,300	25,260
Total Recreation	\$2,230,760	\$2,461,952	\$2,152,560	\$2,438,705



CIVIC CENTER - 4500

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

FY 2020-21 ACCOMPLISHMENTS

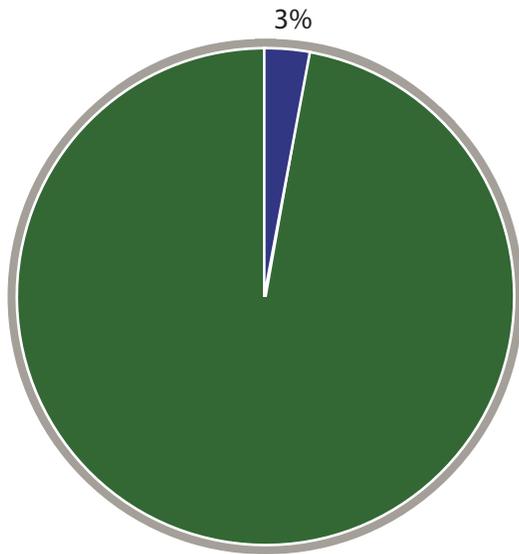
- After COVID-19 restrictions were lifted, the Civic Center and Jasmine Hall rentals bounced between 50% capacity limits to 75% capacity limits while requiring 6 feet distance between guests.
- Building Attendants have been working to accommodate the rentals and keep the building in good condition.
- The final A/C unit was ordered to replace the last of the facility’s original units over the Ballroom. It is anticipated that it will be installed in the next month or so.
- Staff is also working to replace the old painted wood on the Civic Center Veteran’s Memorial Plaza benches with new stained wood.
- Events were able to be scheduled post-COVID, including:
 1. The Summer Concert Series began on May 28.
 2. Plans are underway for the Mother Son Dance in September.
 3. The Senior Program will include weekly programming, monthly events, and trips.

FY 2021-22 GOALS

- The Civic Center wants to increase facility rentals to the same level as before COVID-19. To accomplish this goal, the marketing plan for the Civic Center includes:
 1. attending bridal shows and expos.
 2. creating a Civic Center Instagram account.
 3. improve the webpages on the City’s website.
 4. adding a digital marquee for advertising in front of the Civic Center.
- In addition to developing and expanding senior programs, staff will provide multiple community events, including the Halloween Bash, Festival of Lights, New Year’s Eve Party, Daddy Daughter Dance, Mother Son Dance, Senior Fest, and the Concert Series.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Number of Civic Center Rentals	450	750	500	800
Number of Jasmine Hall Rentals	73	190	135	200
Number of South Parking Place Rentals	N/A	N/A	15	20

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- With the advent of the new Public Information Officer position in FY21 and its associated duties, \$6,000 in advertising was reduced from the Civic Center budget.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Civic Center Rental	\$105,699	\$161,675	\$127,500	\$226,000
Jasmine Hall Rental	9,903	10,000	13,000	20,000
General Resources	458,957	490,265	440,790	402,540
Total Resources	\$574,559	\$661,940	\$581,290	\$648,540

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$224,133	\$229,400	\$202,550	\$216,800
Employee Benefits	89,084	91,500	70,580	88,700
Operating Expenses	255,252	334,950	302,070	328,350
Capital Outlay	0	0	0	0
Operating Transfers	6,090	6,090	6,090	14,690
Total Expenditures	\$574,559	\$661,940	\$581,290	\$648,540

CIVIC CENTER - 4500

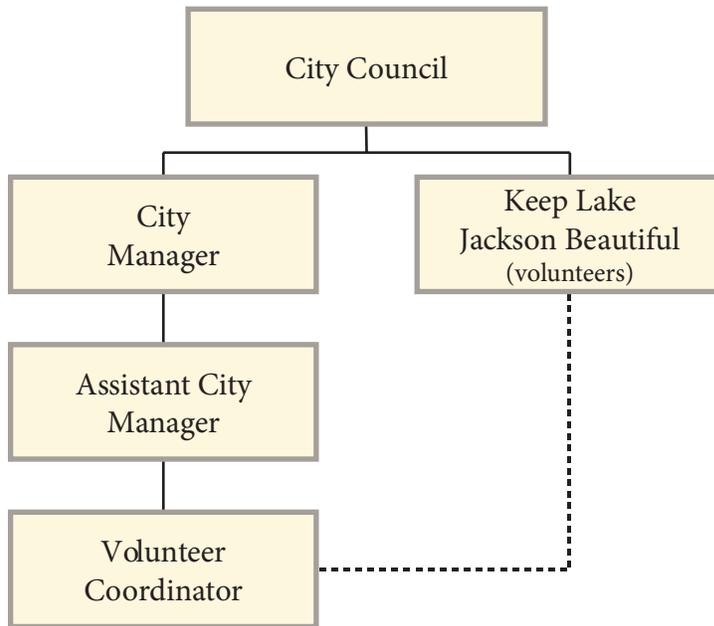
<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$89,455	\$92,600	\$71,900	\$94,100
Office/Clerical	\$48,535	\$45,600	\$11,150	\$0
Management/Supervision	\$79,700	\$78,700	\$104,320	\$110,200
Overtime	\$5,228	\$9,000	\$6,500	\$9,000
Contract Labor	\$1,215	\$3,500	\$8,680	\$3,500
Subtotal	224,133	229,400	202,550	216,800
Employee Benefits				
Health	34,520	37,200	25,520	38,600
Life	350	300	295	300
Dental	2,274	2,300	1,680	2,400
Long Term Disability	885	900	700	900
CareHere Clinic	2,056	0	1,515	0
Social Security	16,536	17,300	13,500	16,300
Retirement	27,274	27,900	20,700	26,400
Tuition reimbursement	3,300	3,500	5,200	1,700
Workers Compensation	1,889	2,100	1,470	2,100
Subtotal	89,084	91,500	70,580	88,700
Operating Expenses				
Cleaning				
Public Areas	3,200	5,000	4,000	5,000
Rental Rooms	26,190	50,000	35,000	50,000
Subtotal	29,390	55,000	39,000	55,000
Water & Sewer	18,700	18,700	18,700	18,700
Maintenance & Repair				
Building - Combined	64,506	69,500	69,500	64,500
Heating & Air Conditioning	3,753	21,000	20,500	19,000
Vehicles & Equipment	178	300	200	300
Maintenance Contract	2,192	2,700	2,800	4,900
Subtotal	70,629	93,500	93,000	88,700
Rental - Vehicle & Equipment	1,717	1,800	1,800	1,800
Insurance				
Property	50,246	51,000	54,000	54,000
Liability	1,291	975	2,000	2,000
Subtotal	51,537	51,975	56,000	56,000

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Communications	3,240	4,000	4,000	4,000
Advertising	6,025	16,000	10,000	10,000
Training	0	0	0	1,500
Travel	0	0	0	2,000
General Supplies				
Office	2,888	5,000	3,000	4,000
Wearing Apparel	847	900	900	900
Gasoline & Diesel	32	25	30	50
Fuel - CNG	303	330	250	300
Operating	22,357	25,850	25,850	25,850
Miscellaneous	2,725	4,500	4,500	4,500
Cleaning	13,153	20,000	15,000	20,000
Subtotal	42,305	56,605	49,530	55,600
Natural Gas	873	1,740	1,740	1,750
Electricity	30,836	35,630	28,300	33,300
Subtotal	31,709	37,370	30,040	35,050
Operating Expenses Subtotal	255,252	334,950	302,070	328,350
Operating Transfers				
Equipment Replacement	6,090	6,090	6,090	14,690
Subtotal	6,090	6,090	6,090	14,690
Total Civic Center	\$574,559	\$661,940	\$581,290	\$648,540

Miscellaneous

Lake Jackson
TEXAS





”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”.

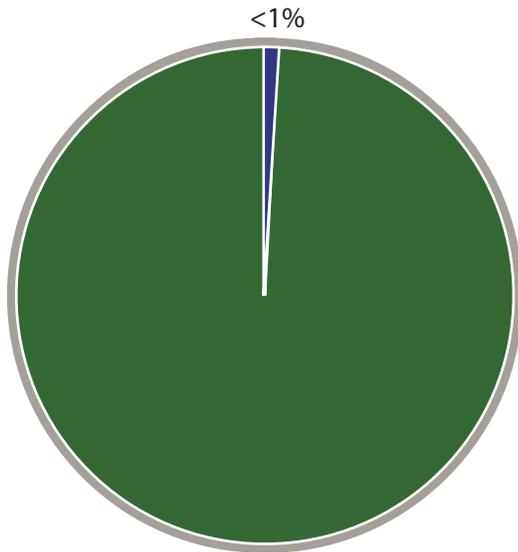
FY 2020-21 ACCOMPLISHMENTS

- Despite the limitations COVID placed on KLJB activities, the commission is once again a Gold Star Affiliate, the highest honor it can achieve.
- Participated in the City’s effort to replant after the 2021 Freeze by continuing to monitor, advise and offer guidance upon request to the Parks Department.
- Conducted a successful public shredding day with Texas Gulf Bank.
- Implemented ServOlution.
- Distributed eco-materials, including TCEQ information.
- Completed Xeriscape Park upgrades.

FY 2021-22 GOALS

- Help the Monarch Waystation become a certified butterfly station through Monarch Watch, an organization dedicated to the preservation and protection of Monarch butterflies.
- Promote the clean up model and revitalize the Adopt-A-Spot program.
- Host a Fall and Spring Shredding Event, a STEM recycling event, and an Arbor Day Celebration.
- Assist with the Mulch Site opening.

BUDGET INFORMATION



Percent of General Fund Expenditures

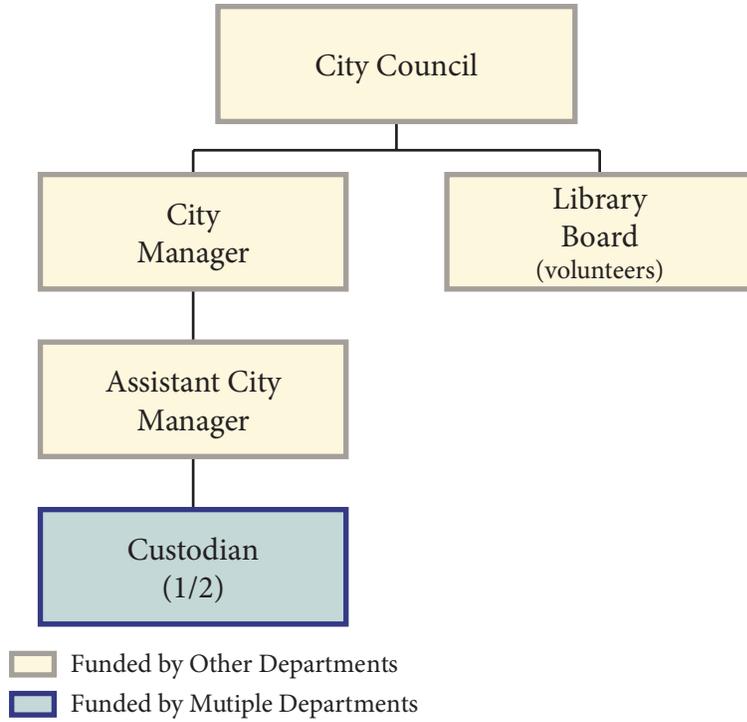
Major Budget Changes

- Reallocated funds for Keep America Beautiful and Keep Texas Beautiful preparation stipend.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$26,365	\$50,000	\$26,500	\$50,000
Total Resources	\$26,365	\$50,000	\$26,500	\$50,000

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses	\$26,365	\$50,000	\$26,500	\$50,000
Total Expenditures	\$26,365	\$50,000	\$26,500	\$50,000

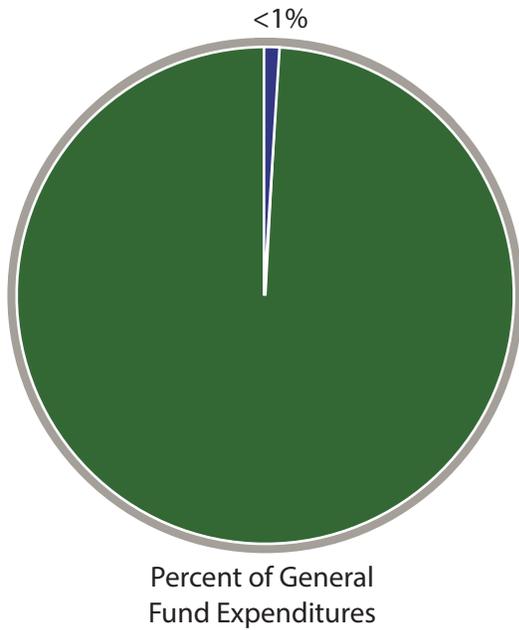
<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Professional	0	0	3,000	3,000
Subtotal	0	0	3,000	3,000
Operating Expenses				
Plantings	\$12,165	\$20,500	\$20,500	\$22,500
Advertising	575	3,000	0	0
Training	1,969	3,500	0	3,500
Travel	1,901	3,200	0	3,200
Other Purchased Services				
Dues & Memberships	569	700	500	700
Arbor Day	1,687	2,000	0	2,000
Clean Up Day	262	2,000	0	2,000
Subtotal	2,518	4,700	500	4,700
General Office Supplies				
T-Shirts	962	3,000	500	0
Costumes	39	500	0	0
Awards	85	1,500	500	1,500
Operating	2,861	3,600	500	6,600
Composting	0	0	0	0
Education Program	3,290	4,000	1,000	5,000
Composting	0	2,500	0	0
Subtotal	7,237	15,100	2,500	13,100
 Total KLJB	 \$26,365	 \$50,000	 \$26,500	 \$50,000



LIBRARY - 4200

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

BUDGET INFORMATION

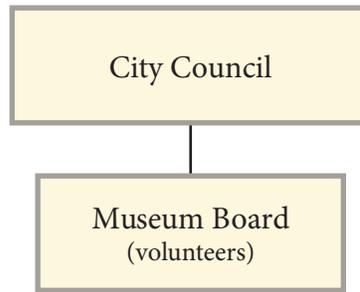


Major Budget Changes

- No Major Changes

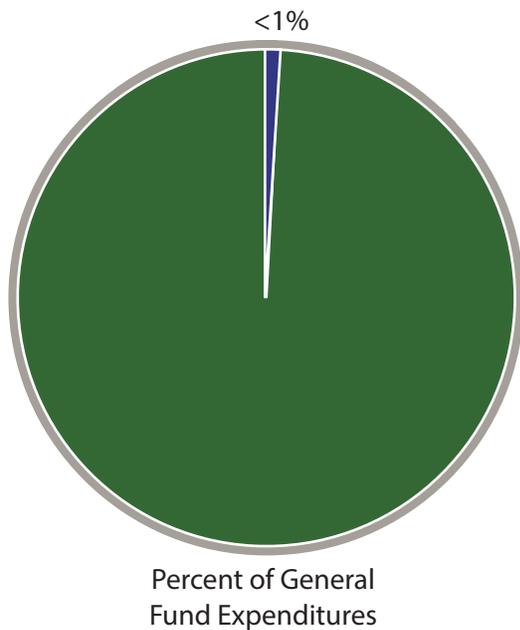
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$121,546	\$152,925	\$151,880	\$157,420
Total Resources	\$121,546	\$152,925	\$151,880	\$157,420
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$20,379	\$19,800	\$20,150	\$21,000
Employee Benefits	8,394	8,300	8,420	8,800
Operating Expenses	92,773	124,825	123,310	127,620
Total Expenditures	\$121,546	\$152,925	\$151,880	\$157,420

<i>Expenditures - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$20,303	\$19,800	\$19,800	\$21,000
Overtime	76	0	350	0
Subtotal	20,379	19,800	20,150	21,000
Employee Benefits				
Health	3,473	3,700	3,500	3,900
Life	35	0	35	0
Dental	227	200	230	200
Long Term Disability	81	100	80	100
CareHere Clinic	205	0	200	0
Social Security	1,496	1,500	1,530	1,600
Retirement	2,502	2,400	2,475	2,600
Workers Compensation	375	400	370	400
Subtotal	8,394	8,300	8,420	8,800
Operating Expenses				
Contract Cleaning	13,203	13,200	13,200	13,200
Water & Sewer	1,700	1,700	1,700	1,700
Maintenance & Repair				
Library Building	7,349	9,000	6,000	9,000
Heating & Air Conditioning	5,562	3,000	3,000	3,000
Furniture & Fixtures	2,834	2,500	1,700	2,000
Subtotal	15,745	14,500	10,700	14,000
Insurance				
Property	33,509	34,015	36,000	36,000
Liability	76	90	90	100
Subtotal	33,585	34,105	36,090	36,100
Communications	1,880	1,000	1,500	1,800
General Supplies				
Operating	3,721	2,000	2,500	2,500
Subtotal	3,721	2,000	2,500	2,500
Electricity & Natural Gas	22,939	23,020	23,020	23,020
Books & Periodicals	0	35,300	34,600	35,300
Subtotal	22,939	58,320	57,620	58,320
Operating Expenses Subtotal	92,773	124,825	123,310	127,620
Total Library	\$121,546	\$152,925	\$151,880	\$157,420



The Lake Jackson Museum Board and the Lake Jackson Historical Association aim to provide education relative to the history and culture of an area of Brazoria County which is known as Lake Jackson and to collect, preserve, and interpret the materials of the following heritage: Prehistoric- Karankawa Indians; Plantation Era; Industrial and Petrochemical Development as is impacted Lake Jackson; and, the City-birth, development and contemporary life. By contract the city maintains the building, while the Lake Jackson Historical Association takes care of the day to day operation and all exhibits.

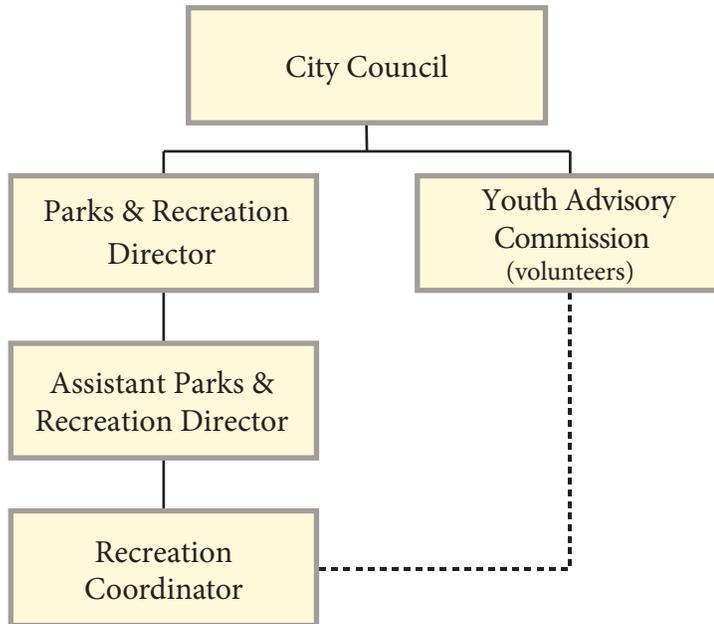
BUDGET INFORMATION



Major Budget Changes

- No Major Changes

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$71,122	\$70,755	\$70,580	\$71,920
Total Resources	\$71,122	\$70,755	\$70,580	\$71,920
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses	\$71,122	\$70,755	\$70,580	\$71,920
Total Expenditures	\$71,122	\$70,755	\$70,580	\$71,920
<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses				
Contract Cleaning	\$2,945	\$7,300	\$7,300	\$7,300
Water & Sewer	2,300	2,300	2,300	2,300
Maintenance & Repair				
Museum Building	21,450	14,000	14,000	14,000
Air Conditioning	1,275	2,000	1,000	2,000
Maintenance Contract	1,656	1,780	1,780	1,220
Subtotal	24,381	17,780	16,780	17,220
Property Insurance	26,867	27,275	29,000	29,000
Communications	3,483	4,000	4,000	4,000
General Supplies				
Operating	72	1,000	500	1,000
Subtotal	72	1,000	500	1,000
Electricity & Natural Gas	11,074	11,100	10,700	11,100
Total Museum	\$71,122	\$70,755	\$70,580	\$71,920



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.

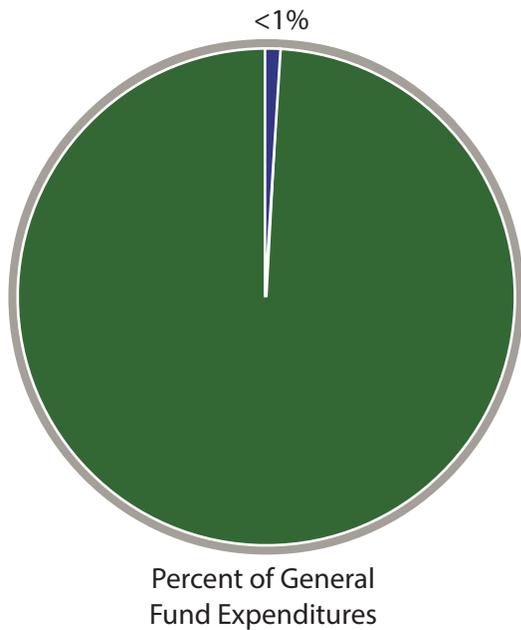
FY 2020-21 ACCOMPLISHMENTS

- Due to the Covid-19 Pandemic all YAC activities and meetings were suspended through the 2020-2021 Fiscal Year. It will relaunch in the Fall 2021.
- With the reorganization and the new position of Recreation Coordinator - Marketing & Youth Recreation Program, Parks & Recreation have many goals for the relaunch of the Youth Advisory Commission (YAC).
- Using the pandemic downtime and considering the new program manager, Parks & Recreation has re-evaluated the YAC Program and developed ways that to get more youth involved.

FY 2021-22 GOALS

- Recruit volunteers with a wide variety of ages. The long-term goal is to develop a Senior Leadership Group of high schoolers that will mentor the more junior members.
- Continue the volunteer work that YAC has traditionally been involved in. This includes programs such as Military Moms, KLJB and Festival of Lights.
- Engage the group with youth and teen programs.
- Working directly with the Marketing and Youth Program Coordinator, the goal is to expand program offerings for youth (non-sport related). The department will use FY 21-22 to relaunch/revamp YAC. It will be a growing and learning year with conservative expectations.

BUDGET INFORMATION



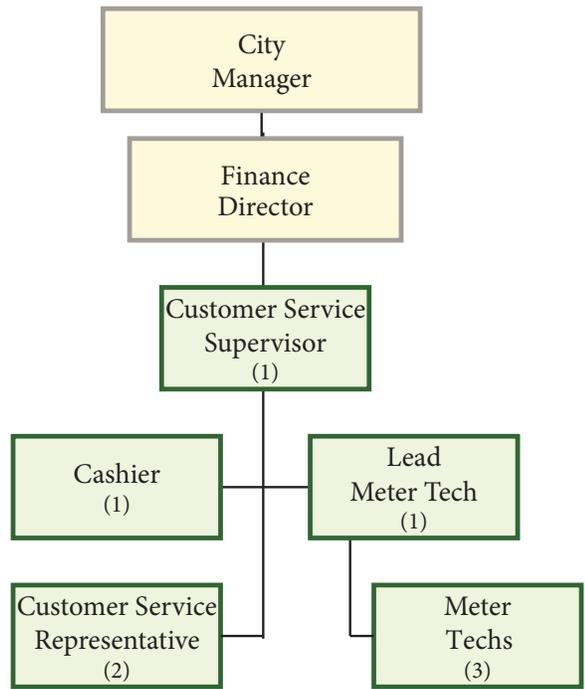
Major Budget Changes

- No Major Budget Changes

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$10,205	\$16,000	\$4,000	\$16,000
Total Resources	\$10,205	\$16,000	\$4,000	\$16,000

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses	\$10,205	\$16,000	\$4,000	\$16,000
Total Expenditures	\$10,205	\$16,000	\$4,000	\$16,000

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses				
Advertising	\$0	\$500	\$500	\$500
Training	2,277	4,000	0	4,000
Travel	2,987	2,000	0	2,000
General Supplies				
T-Shirts	224	1,000	1,000	1,000
Operating	97	1,500	0	1,500
Program	4,620	7,000	2,500	7,000
Subtotal	4,941	9,500	3,500	9,500
Total Youth Advisory	\$10,205	\$16,000	\$4,000	\$16,000



- Funded by Department
- Funded by Other Departments

The Lake Jackson Senior Activity Planning Committee is a liaison between the seniors of Lake Jackson and the City Council and, through service and social events, promote civic responsibility and safety among the Lake Jackson seniors.

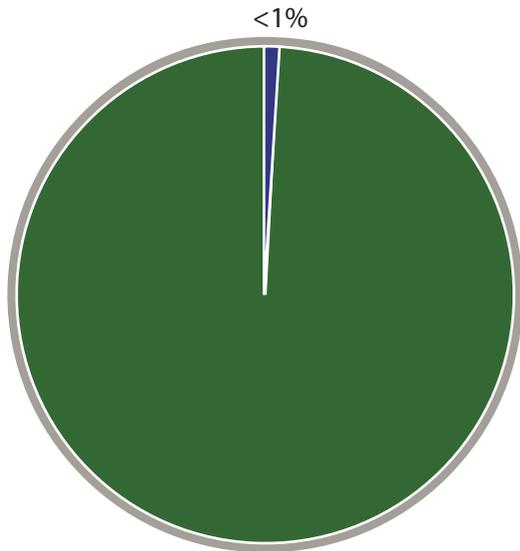
FY 2020-21 ACCOMPLISHMENTS

- The Senior Commission was replaced with the informal and inclusive Senior Activity Planning Committee.
- Planning was transferred from the volunteer group to a professional staff member. The new staff member will serve as the Recreation Coordinator – Senior & Adult Programming. These changes will allow the department to improve and expand the recreation program offerings for the Senior or “Active Adult” population. It will allow more participation from all who wish to volunteer, brainstorm ideas, or just give feedback to the staff.
- This new programming model will be launched in the summer 2021 and will continue to expand with a new dedicated “Active Adult” section in the bi-annual program guide, the “Fun Illustrated.”

FY 2021-22 GOALS

- Establish the new programming model and expand the variety and number of activities for this population.
- Offer free activities like BINGO, Senior Fest, and informational seminars.
- Cost recovery activities will be added (i.e., registration fees will cover the cost of the providing the program). These include art classes, day trips (museums, sport events, lunch bunch, community events, shopping, etc.) overnight trips, dances, concerts, and instructional classes.

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- \$10,000 in operating expenses, as the Senior Citizen Commission will be restructured to a new board.

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
General Resources	\$8,558	\$23,000	\$15,000	\$37,000
Total Resources	\$8,558	\$23,000	\$15,000	\$37,000
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses	\$8,558	\$23,000	\$15,000	\$37,000
Total Expenditures	\$8,558	\$23,000	\$15,000	\$37,000

SENIOR ACTIVITY PLANNING COMMITTEE - 4600

<i>Expenditures - Details</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Temp/Seasonal	0	0	1,000	4,000
Subtotal	0	0	1,000	4,000
Operating Expenses				
Operating	\$0	\$0	\$4,000	\$10,000
Programs	\$8,558	\$23,000	\$10,000	\$23,000
Subtotal	8,558	23,000	10,000	23,000
Total Senior Advisory	\$8,558	\$23,000	\$15,000	\$37,000

*General Debt
Service Fund*
Lake Jackson
TEXAS

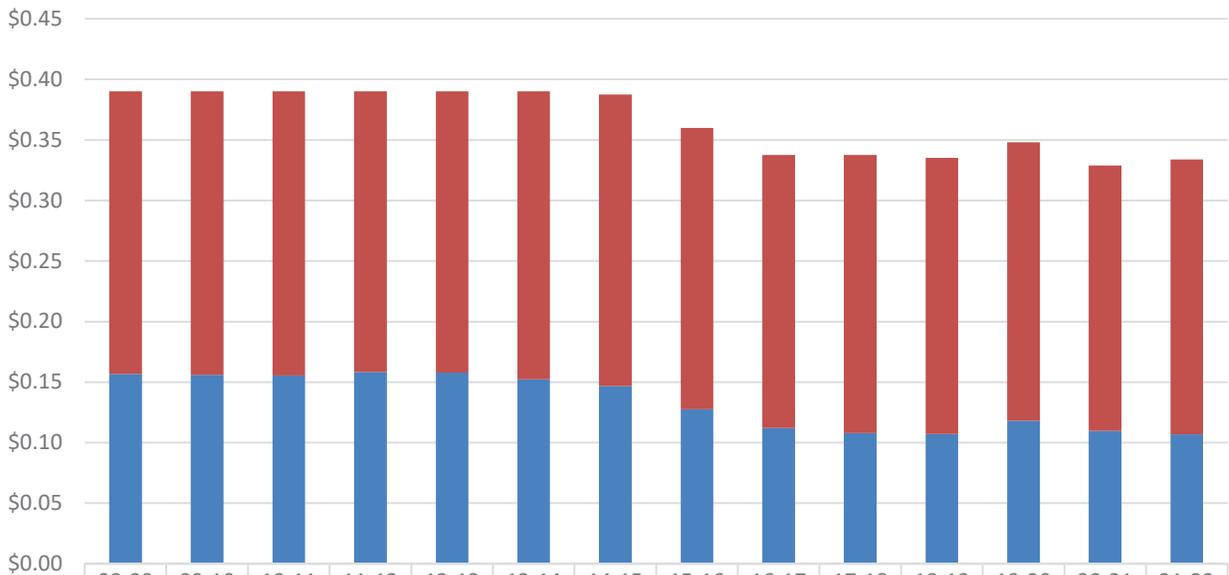


The General Debt Service Fund is used for the accumulation of resources to provide for the payment of debt service on the City’s General Obligation Bonds and to provide a reserve for such payment. Resources include a portion of the Ad Valorem Tax Levy and earnings from investments of the fund. (The Ad 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 \$0.1192 or about \$1.38 below the City’s legal limit imposed by the City Charter and Attorney General.

Historical Tax Rate Distribution



GENERAL DEBT SERVICE SUMMARY

<i>RESOURCES</i>	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022
Fund Balance	\$ 768,879	\$ 762,282	\$ 762,282	\$ 754,782
Revenues				
Ad Valorem Taxes	\$ 2,766,535	\$ 2,781,518	\$ 2,781,518	\$ 2,795,545
Interest Income	16,356	8,500	1,000	0
Bond Proceeds				
	<u>\$ 2,782,891</u>	<u>\$ 2,790,018</u>	<u>\$ 2,782,518</u>	<u>\$ 2,795,545</u>
Total Resources	\$ 3,551,770	\$ 3,552,300	\$ 3,544,800	\$ 3,550,327
<i>EXPENDITURES</i>	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022
Principal	\$ 1,995,000	\$ 2,066,933	\$ 2,066,933	\$ 1,863,466
Interest	784,889	714,585	714,585	923,579
Paying Agent Fees	9,600	8,500	8,500	8,500
	<u>\$ 2,789,489</u>	<u>\$ 2,790,018</u>	<u>\$ 2,790,018</u>	<u>\$ 2,795,545</u>
Total Expenditures	\$ 2,789,489	\$ 2,790,018	\$ 2,790,018	\$ 2,795,545
Ending Fund Balance	\$ 762,282	\$ 762,282	\$ 754,782	\$ 754,782

ESTIMATED TAX COLLECTION & DISTRIBUTION

ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION FISCAL YEAR 2021 - 2022

Assessed Valuation for 2021 as of 4-30-2021	\$ 2,506,206,908
Gain (Loss) in Value	<u>76,322,747</u>
Anticipated Assessed Valuation for 2022	2,582,529,655
Tax Rate Per \$100 Valuation	0.339000
Revenue from fiscal year 2022 Tax Roll	8,754,776
Estimated Collections	<u>100.96%</u>
TOTAL FUNDS AVAILABLE	<u>\$ 8,838,820</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL		TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
	ASSESSED VALUATION	TAX RATE			
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,691,433	99.764%
2019	2,367,106,844	0.3482	8,242,266	8,215,786	99.679%
2020	* 2,506,206,908	0.3290	8,245,421	7,816,501	94.798%
2021	** 2,582,529,655	0.3390	8,754,776		

* Tax collections as of May 31, 2021

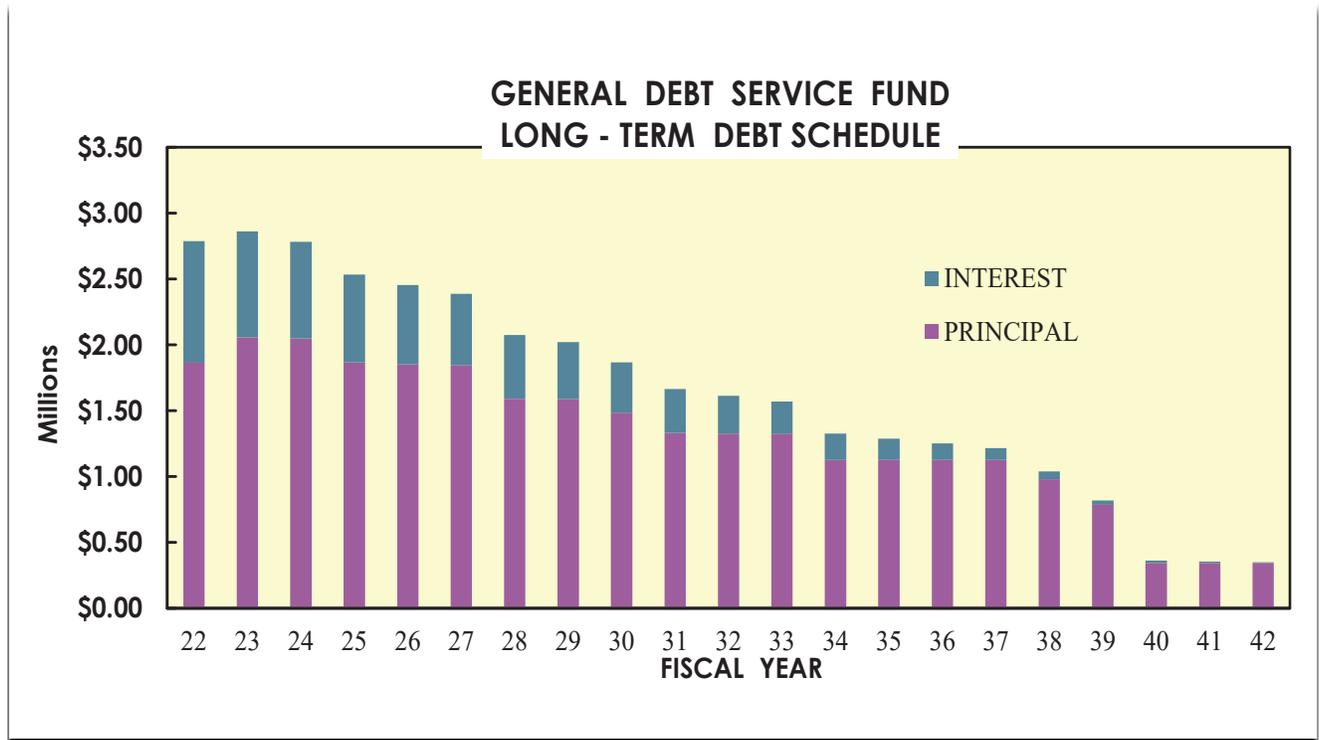
** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED	ADOPTED	ADOPTED	%
	TAX RATE 2020 -2021	TAX RATE 2021 -22	AMOUNT 2021 -22	
General Fund	0.219301	0.231782	\$6,043,275	68.37%
General Debt Service Fund	0.109676	0.107218	2,795,545	31.63%
TOTAL	\$0.3290	0.339000	\$8,838,820	100.00%

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS			2021 SERIES Projected		FISCAL		
	FISCAL YEAR GRAND TOTALS			FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2021 - 22	1,863,466	643,579	2,507,045		280,000	1,863,466	923,579	2,787,045
2022 - 23	1,706,534	581,104	2,287,638	350,000	222,500	2,056,534	803,604	2,860,138
2023 - 24	1,699,601	524,062	2,223,663	350,000	208,500	2,049,601	732,562	2,782,163
2024 - 25	1,517,874	470,849	1,988,723	350,000	194,500	1,867,874	665,349	2,533,223
2025 - 26	1,501,811	422,338	1,924,149	350,000	180,500	1,851,811	602,838	2,454,649
2026 - 27	1,495,748	374,884	1,870,632	350,000	166,500	1,845,748	541,384	2,387,132
2027- 28	1,238,784	332,146	1,570,930	350,000	152,500	1,588,784	484,646	2,073,430
2028- 29	1,237,162	293,971	1,531,133	350,000	138,500	1,587,162	432,471	2,019,633
2029- 30	1,135,000	256,254	1,391,254	350,000	124,500	1,485,000	380,754	1,865,754
2030- 31	980,000	222,613	1,202,613	350,000	110,500	1,330,000	333,113	1,663,113
2031- 32	980,000	191,968	1,171,968	345,000	96,600	1,325,000	288,568	1,613,568
2032- 33	980,000	160,578	1,140,578	345,000	82,800	1,325,000	243,378	1,568,378
2033- 34	780,000	131,811	911,811	345,000	69,000	1,125,000	200,811	1,325,811
2034- 35	780,000	105,669	885,669	345,000	56,925	1,125,000	162,594	1,287,594
2035- 36	780,000	79,331	859,331	345,000	46,575	1,125,000	125,906	1,250,906
2036- 37	780,000	52,750	832,750	345,000	37,950	1,125,000	90,700	1,215,700
2037- 38	635,000	27,919	662,919	345,000	31,050	980,000	58,969	1,038,969
2038- 39	440,000	8,250	448,250	345,000	24,150	785,000	32,400	817,400
2039- 40	0	0	0	345,000	17,250	345,000	17,250	362,250
2040- 41	0	0	0	345,000	10,350	345,000	10,350	355,350
2041- 42	0	0	0	345,000	3,450	345,000	3,450	348,450
2042- 43	0	0	0			0	0	0
2043- 44	0	0	0			0	0	0
TOTAL	20,530,980	4,880,076	25,411,056	6,945,000	2,254,600	27,475,980	7,134,676	34,610,656



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 @ 10/01/21	2021-22 PRINCIPAL DUE	2021-22 INTEREST DUE	2021-22 TOTAL DUE
G.O. 2010	3,000,000	3.60	2030	1,350,000	150,000	51,375	201,375
G.O. 2011 Ref.	3,360,000	3.81	2022	150,000	150,000	3,000	153,000
G.O. 2013	4,000,000	2.22	2033	2,400,000	200,000	58,000	258,000
G.O. 2015 Ref	5,427,913	1.94	2029	2,990,980	568,466	78,869	647,335
G.O. 2016	3,000,000	2.22	2037	2,365,000	150,000	58,325	208,325
G.O. 2017	4,000,000	2.66	2038	3,335,000	200,000	100,685	300,685
G.O. 2018	9,000,000	3.37	2039	7,940,000	445,000	293,325	738,325
G.O. 2021 Proposed						280,000	280,000
TOTAL ALL ISSUES				\$20,530,980	\$1,863,466	\$923,579	\$2,787,045

GENERAL DEBT OF BONDS OUTSTANDING DESCRIPTIONS

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

REFUNDING BONDS - Series 2009 refunded the following:

General Obligation Bond Series 1997 - \$2,100,000 ---REFUNDED

Originally funded the connection of Circle Way by the Museum and Civic Center
Conversion of Canna Lane from asphalt to concrete
Reconstruction of Elm, Cherry and a portion of Winding Way

General Obligation Bond 1999 - \$4,250,000 ---REFUNDED

Replace the Northern two lanes of Oyster Creek Drive from Dixie Drive to Forest Drive
\$500,000 for the complete reconstruction of Laurel from Acacia to the drainage structure just past Elm.
Enlarged the drainage structure crossing State Highway 332 near Compass Bank.
Complete reconstruction of Acacia, Mimosa, and a portion of Oleander, Walnut, and Lotus
Medical Drive new construction from Canna to Sea Center Texas
\$275,000 to fund the complete reconstruction of Oleander Street from Oak Drive to Hickory.

REFUNDING BONDS - Series 2015 refunded the following:

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

\$1,130,000 for Oak Drive reconstruction
\$355,000 for South Yaupon reconstruction
\$1,075,000 for Dixie Drive asphalt to concrete
\$390,000 for South Magnolia reconstruction
\$650,000 for Brazos Oaks Spot Repairs combined with 2007 money to become complete reconstruction

General Obligation Bond 2007 - \$5,300,000 originally funded

\$2,800,000 for the reconstruction of streets and drainage in the Brazos Oaks Subdivision.
\$2,500,000 to provide renovations of the old Fire Station into an expanded Municipal Court

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

For reconstruction of streets, water, sewer & drainage improvements on portions of Oak Drive, Jasmine and Winding Way.

General Obligation Bond 2010 - \$3,000,000

\$1,000,000 for spot repairs to arterial streets
\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches

REFUNDING BONDS - Series 2011 refunded the following:

General Obligation Bond Series 2001 - originally funded

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

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

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

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

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

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

Projects include Woodland Park infrastructure improvements and Phase 4 Downtown engineering

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

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

General Obligation Bond 2021 - \$7,600,000 (to be issued 2021) \$7,600,000

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

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. These issues will correspond to declines in the Debt Service tax rate so that the current estimated impact in the tax rate is approximately 2 cents.

The function of this spreadsheet is to show the impact of debt service requirements on the overall tax rate. It does not try to forecast changes in the maintenance and operations (M&O) portion of the tax rate.

General and Debt Service Fund Tax Rate Planning Guide

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

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

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
GENERAL FUND TAX RATE	PROJECTED 0.2315	PROJECTED 0.2193	PROJECTED 0.2272	PROJECTED 0.2272	PROJECTED 0.2272	PROJECTED 0.2272	PROJECTED 0.2273	PROJECTED 0.2273
DEBT SERV TAX RATE	0.1167	0.1097	0.1068	0.1079	0.1143	0.1190	0.1258	0.1288
DEBT SERVICE RATE INCR (DECR) YR TO YR	0.3482	0.3290	0.3340	0.3351	0.3415	0.3462	0.3531	0.3561
DEBT SERVICE RATE INCR (DECR) YR TO YR	0.0095	-0.0070	-0.0029	0.0011	0.0064	0.0047	0.0069	0.0030
DEBT SERVICE RATE INCR (DECR) OVER CURRENT	0	0	-0.0029	-0.0017	0.0046	0.0093	0.0162	0.0191
TOTAL TAX RATE	0.3482	0.3290	0.3340	0.3351	0.3415	0.3462	0.3531	0.3561

In May of 2021, Voters approved the issuance of \$26.5 Million in Bonds. We plan to issue these in three phases, \$7.6 M in 2021, \$8.8 M in 2023 and \$10.1 M in 2025. This spreadsheet assumes a 2% increase in values per year and a 3.5% interest rate on new bonds. The spreadsheets purpose is to show the potential tax rate impact of the new debt. It does not consider the impact of any increases in the maintenance and operation portion of the tax rate.

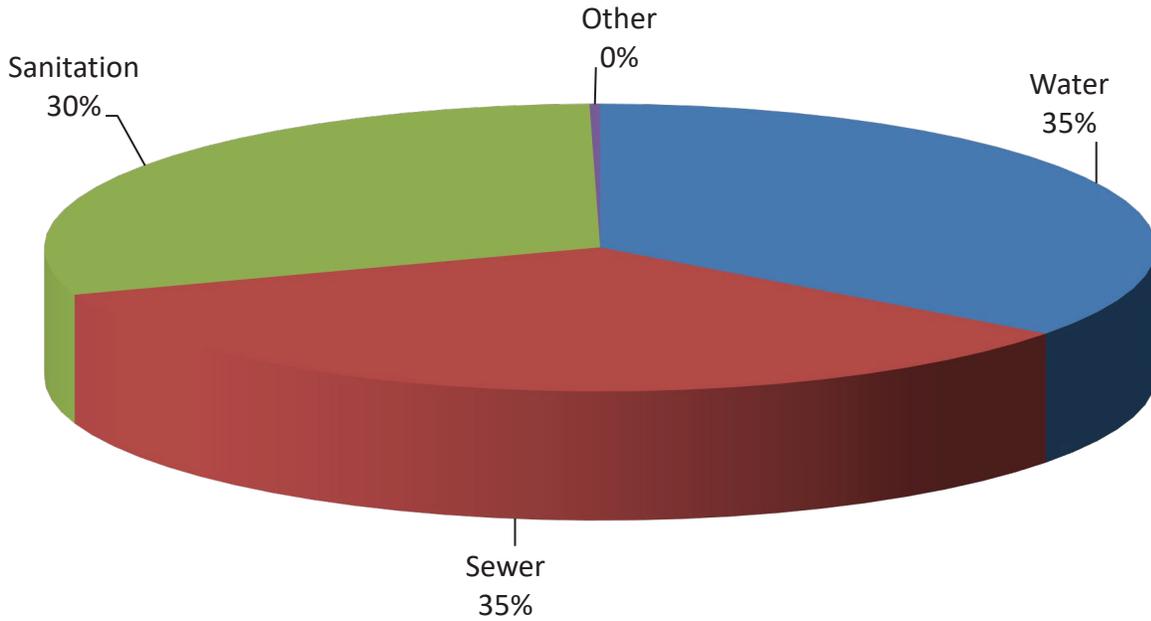
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A photograph of a water tower in Lake Jackson, Texas, with a utility fund title overlaid. The water tower is a tall, white, cylindrical structure supported by four legs. In the foreground, there are pink and yellow roses and green foliage. The background shows a road, trees, and a building under a cloudy sky.

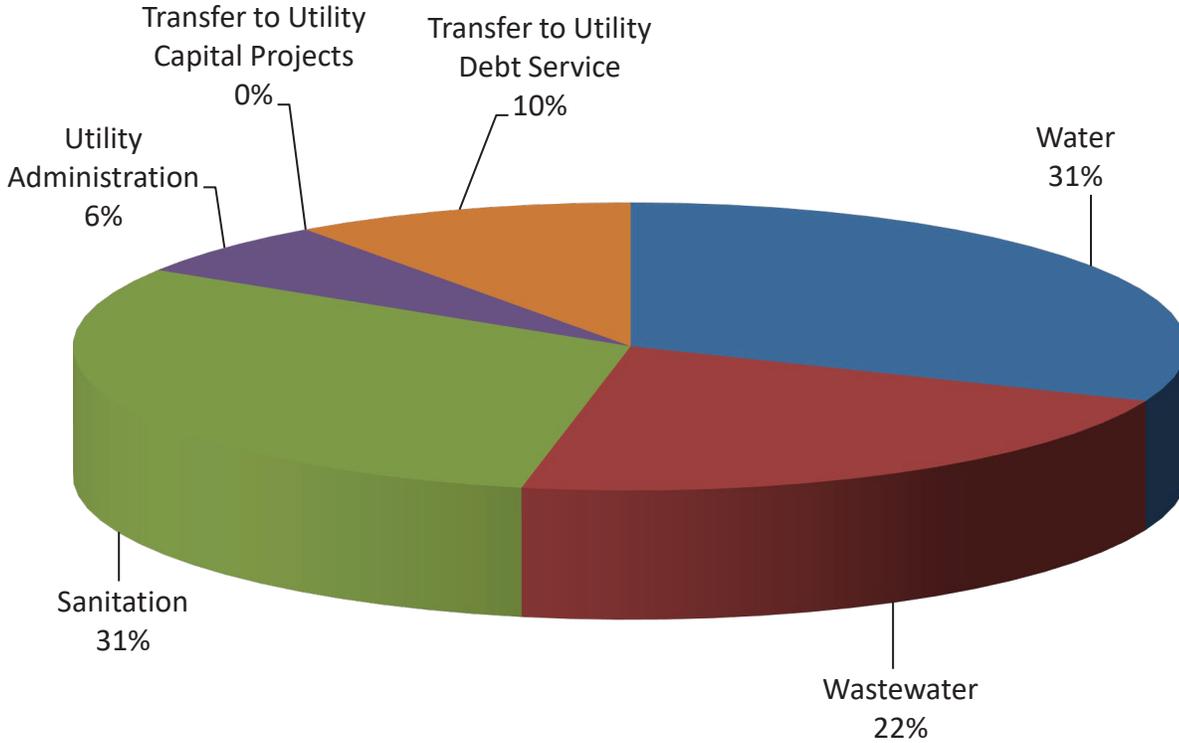
Utility Fund

Lake Jackson
TEXAS

FY 2021-22 Revenues



FY 2021-22 Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Plumbing Fees	\$35,800	\$20,000	\$20,000	\$20,000
Tap Fees	22,910	30,000	10,000	10,000
Administrative Fees	159,203	200,000	200,000	200,000
Water Sales	5,375,403	4,921,575	4,921,575	5,327,955
Senior Discount	(252,715)	(250,000)	(250,000)	(270,000)
Sewer Sales	5,618,847	5,149,876	5,070,000	5,209,115
Sanitation Sales	4,398,643	4,233,361	4,231,380	4,541,225
Other Revenues	184,363	86,003	143,060	83,510
Interest	54,985	60,000	3,000	3,000
<i>Total Resources</i>	\$15,597,439	\$14,450,815	\$14,349,015	\$15,124,805
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Non-Departmental	\$2,693,566	\$3,005,000	\$2,650,000	\$2,600,000
Water	3,980,068	4,145,200	4,471,175	4,399,090
Wastewater	2,398,024	2,684,935	2,642,125	3,036,545
Sanitation	3,858,015	3,818,435	3,594,500	4,152,495
Utility Administration	731,856	797,245	877,860	936,675
<i>Total Expenditures</i>	\$13,661,529	\$14,450,815	\$14,235,660	\$15,124,805

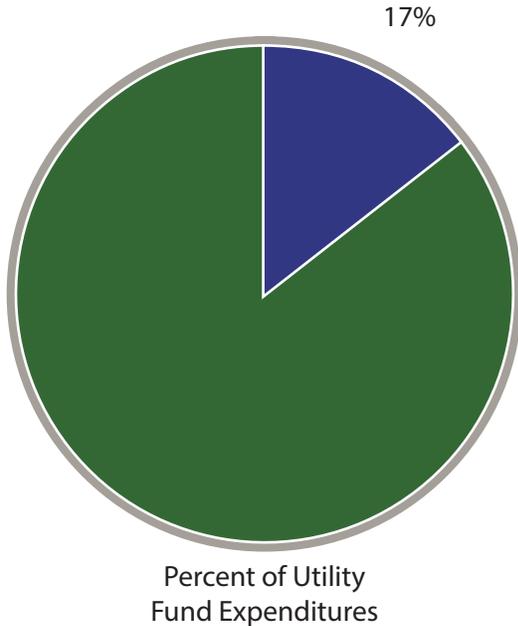
UTILITY FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Plumbing Fees	\$35,800	\$20,000	\$20,000	\$20,000
Tap Fees	22,910	30,000	10,000	10,000
Administrative Fees				
Late Payment Penalties	159,203	200,000	200,000	200,000
Transfer Fees	0	0	0	0
	159,203	200,000	200,000	200,000
Water Sales				
Water Fees	5,262,119	4,811,045	4,811,045	5,217,425
Brazoria Co. Conservation District	24,734	22,000	22,000	22,000
City Water Usage	88,550	88,530	88,530	88,530
	5,375,403	4,921,575	4,921,575	5,327,955
Senior Discount	(252,715)	(250,000)	(250,000)	(270,000)
Sewer Sales				
Sewer Fees	5,548,847	5,079,876	5,000,000	5,134,115
Reclaimed Water	70,000	70,000	70,000	75,000
	5,618,847	5,149,876	5,070,000	5,209,115
Sanitation Sales				
Residential Fees	1,789,636	1,794,780	1,794,780	1,926,600
Household Recycling	303,326	304,200	304,200	304,200
Commercial Garbage	842,716	815,000	815,000	856,000
Apartment Garbage Fee	735,387	739,789	739,800	845,425
Apartment Recycling	79,584	83,592	83,600	89,000
Special Pick Up Fees	11,111	7,000	11,000	11,000
Roll-Off Fees	374,151	240,000	240,000	250,000
Compactor Fees	216,069	200,000	200,000	210,000
Landfill Fees	0	0	0	0
Recycle Goods	5,063	4,000	4,000	4,000
Mulch Sales	26,675	30,000	25,000	30,000
Dumpster Initial Set Up Fees	14,925	15,000	14,000	15,000
	4,398,643	4,233,361	4,231,380	4,541,225
Other Revenues	184,363	86,003	143,060	83,510
Interest	54,985	60,000	3,000	3,000
Total Utility Revenue	\$15,597,439	\$14,450,815	\$14,349,015	\$15,124,805

UTILITY NON-DEPARTMENTAL - 0500

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

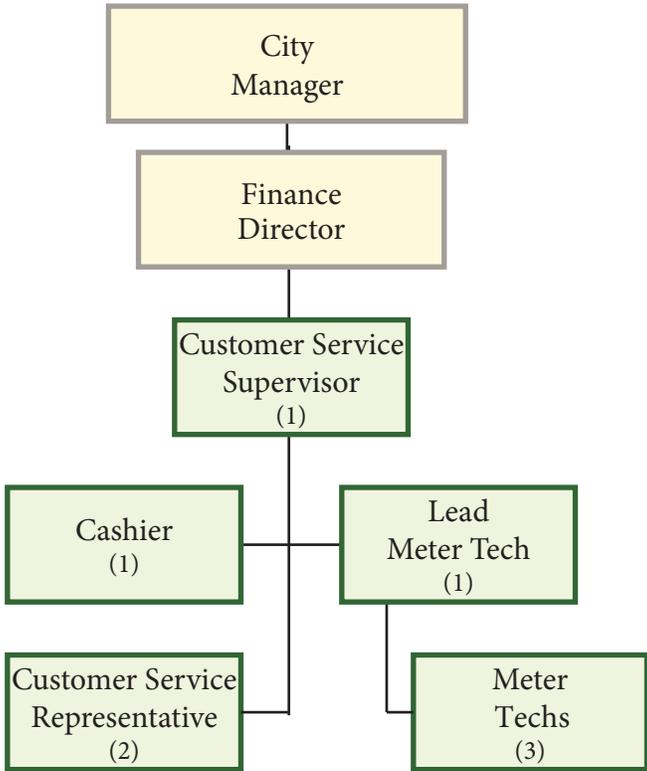
BUDGET INFORMATION



Major Budget Changes

- Increase Solid Waste Franchise Fee by \$50,000
- Decrease Utility Sinking by \$300,000

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Revenues	\$2,693,566	\$3,005,000	\$2,650,000	\$2,600,000
Total Resources	\$2,693,566	\$3,005,000	\$2,650,000	\$2,600,000
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Transfer to General Fund:				
Administrative Fee-Sanitation	\$300,000	\$300,000	\$300,000	\$300,000
Administrative Fee-Water/WW	549,999	600,000	600,000	600,000
Solid Waste Franchise Fee	150,000	150,000	150,000	200,000
Transfer to Utility Debt Service	1,693,567	1,800,000	1,600,000	1,500,000
Transfer to Utility Capital Projects	0	155,000	0	0
Total Expenditures	\$2,693,566	\$3,005,000	\$2,650,000	\$2,600,000



- Funded by Department
- Funded by Other Departments

UTILITY ADMINISTRATION - 5000

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

FY 2020-21 ACCOMPLISHMENTS

- At the beginning of FY 20-21 the city had 2,293 Hersey meters in the ground. In the first five months of the FY 20-21, 130 meters were replaced. Due to the COVID pandemic and a vacant position that was frozen, only 40 additional meters were replaced over a seven-month period.

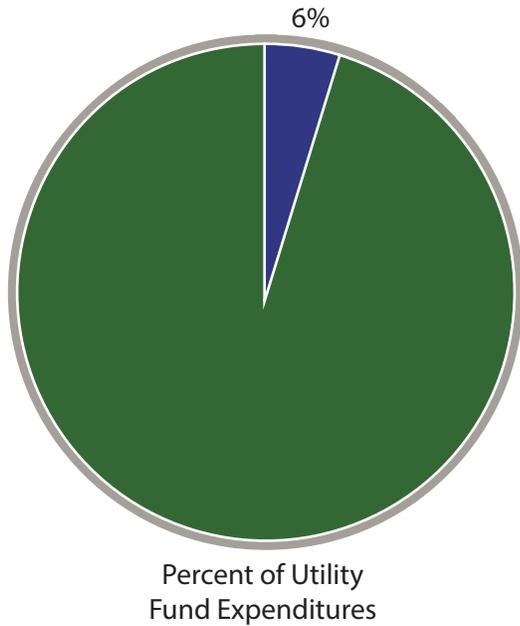
FY 2021-22 GOALS

- Replace 25 percent of the remaining Hersey Meters.

PERFORMANCE MEASURES

Performance Measure	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Customer-Requested Re-Reads (monthly)	82	45	125	45
Customers Utilizing Bank Drafting (monthly)	2265	2400	2350	2400
Transactions via Web Portal	1240	1300	1450	1700
Accounts Billed Monthly	9111	9100	9170	9200

BUDGET INFORMATION



Major Budget Changes

- Increase Communications by \$9,000
- Add \$120,000 for Equipment
- Increase Maintenance Contracts by \$11,175

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Resources	\$731,856	\$797,245	\$877,860	\$936,675
Total Resources	\$731,856	\$797,245	\$877,860	\$936,675

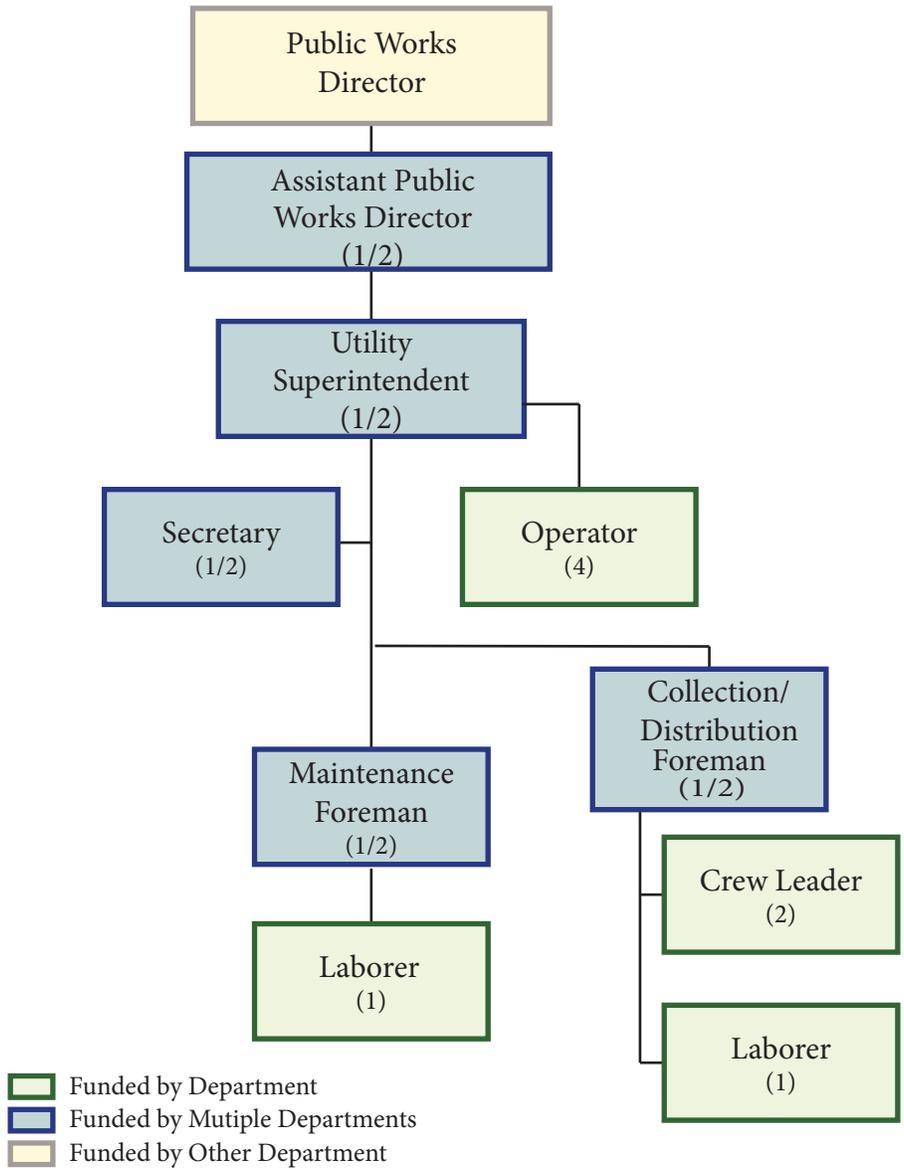
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$299,891	\$318,800	\$290,200	\$294,000
Employee Benefits	141,680	140,450	127,470	130,350
Operating Expenses	227,920	275,630	397,825	424,550
Operating Transfers	62,365	62,365	62,365	87,775
Total Expenditures	\$731,856	\$797,245	\$877,860	\$936,675

UTILITY ADMINISTRATION - 5000

<i>Expenditures - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$102,357	\$123,700	\$121,600	\$128,600
Office/Clerical	136,489	135,400	108,700	102,700
Management/Supervision	53,770	53,700	53,900	56,700
Miscellaneous	-807	0	0	0
Overtime	8,082	6,000	6,000	6,000
Subtotal	299,891	318,800	290,200	294,000
Employee Benefits				
Health	57,773	66,900	57,240	61,800
Life	592	500	600	500
Dental	3,784	4,100	3,800	3,900
Long Term Disability	1,201	1,300	1,200	1,200
CareHere Clinic	3,423	0	3,400	0
Social Security	21,867	24,400	21,800	22,500
Retirement	50,480	39,400	36,000	36,300
Tuition Reimbursement	430	1,350	1,030	1,550
Workers Compensation	2,130	2,500	2,400	2,600
Subtotal	141,680	140,450	127,470	130,350
Operating Expenses				
Outside Auditor	25,500	28,000	27,250	31,000
Maintenance & Repair				
Non Fleet Equipment	1,690	500	500	1,000
Maintenance Contract	106,382	134,925	134,925	146,100
Fleet vehicles & Equip	1,535	1,450	4,000	1,500
Subtotal	108,072	135,425	139,425	148,600
Rental - Vehicle & Equipment	2,958	4,100	4,100	4,750
Insurance				
Property	2,357	2,395	1,700	1,700
Liability	1,976	1,240	3,000	3,000
Subtotal	4,333	3,635	4,700	4,700
Communications	11,530	16,000	16,000	25,000
Training	499	1,000	700	1,000
Travel	457	2,500	0	2,500

UTILITY ADMINISTRATION - 5000

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	68,283	77,000	77,000	77,000
Wearing Apparel	876	1,300	1,300	1,300
Gasoline and Diesal	1,791	1,275	3,300	1,500
Fuel - CNG	1,540	1,445	1,550	2,200
Operating	546	2,500	2,500	5,000
Subtotal	73,036	83,520	85,650	87,000
Equipment	0	0	120,000	120,000
Operating Expenses Subtotal	227,920	275,630	397,825	424,550
Operating Transfers				
Equipment Replacement	62,365	62,365	62,365	87,775
Subtotal	62,365	62,365	62,365	87,775
Total Utility Administration	\$731,856	\$797,245	\$877,860	\$936,675



The water distribution department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements set by the Texas Commission of Environmental Quality, Texas Department of Health, Texas Commission of Fire Protection, and the United States Environmental Protection Agency.

FY 2020-21 ACCOMPLISHMENTS

- Improved the SCADA system equipment and controls. The operations staff now has instant confirmation of pressures and levels throughout the distribution system.
- Contracted with KIT Engineering Services to provide a comprehensive water modeling system for the City.
- Completed plans for the repainting and recoating of Balsam Tower.

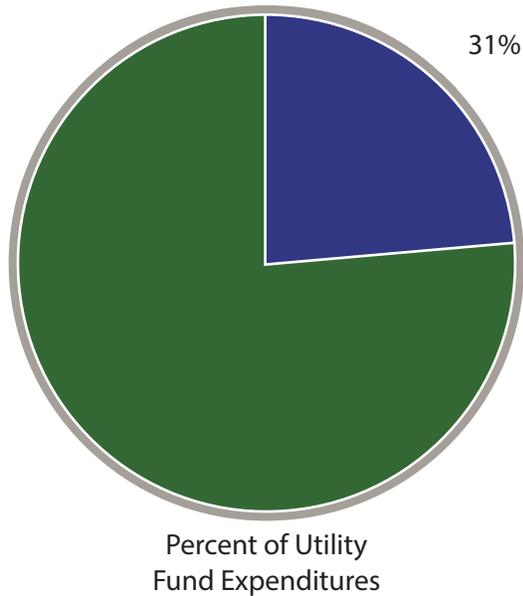
FY 2021-22 GOALS

- Complete the EPA required analyzation of assets and identification of potential failures from a financial perspective.
- Complete system upgrades to water storage facilities.
- Complete equipment upgrades to water distribution sites.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Pass rate for Bacteriological tests (480/year)	99%	100%	99%	100%
Fire Hydrants Serviced	50%	50%	50%	50%
Total Water Distributed (Mgal)	1,084	1,620	1620	1,320
Total Water Produced from Wells	55%	54%	50%	47%
Total Water used from BWA	45%	45%	50%	53%
Full Staffing Level	90%	95%	95%	95%
Staff With Appropriate Licenses	85%	85%	90%	90%
Total cost of water per 1,000 gallons	3.95	3.95	3.95	3.95

BUDGET INFORMATION



Major Budget Changes

- Increase Brazoria Water Authority contract by \$106,900
- Increase Maintenance of System by \$50,000
- Increase Fire Hydrant Maintenance by \$35,000 for replacement
- Increase Wells by \$75,000
- Increase Non-Fleet Equipment by \$10,000 for new equipment
- Increase Maintenance Contracts by \$6,300
- Increase Communications by \$7,000
- Increase Operating by \$5,000 to address piping
- Increase Chemicals by \$50,000 to address increased testing

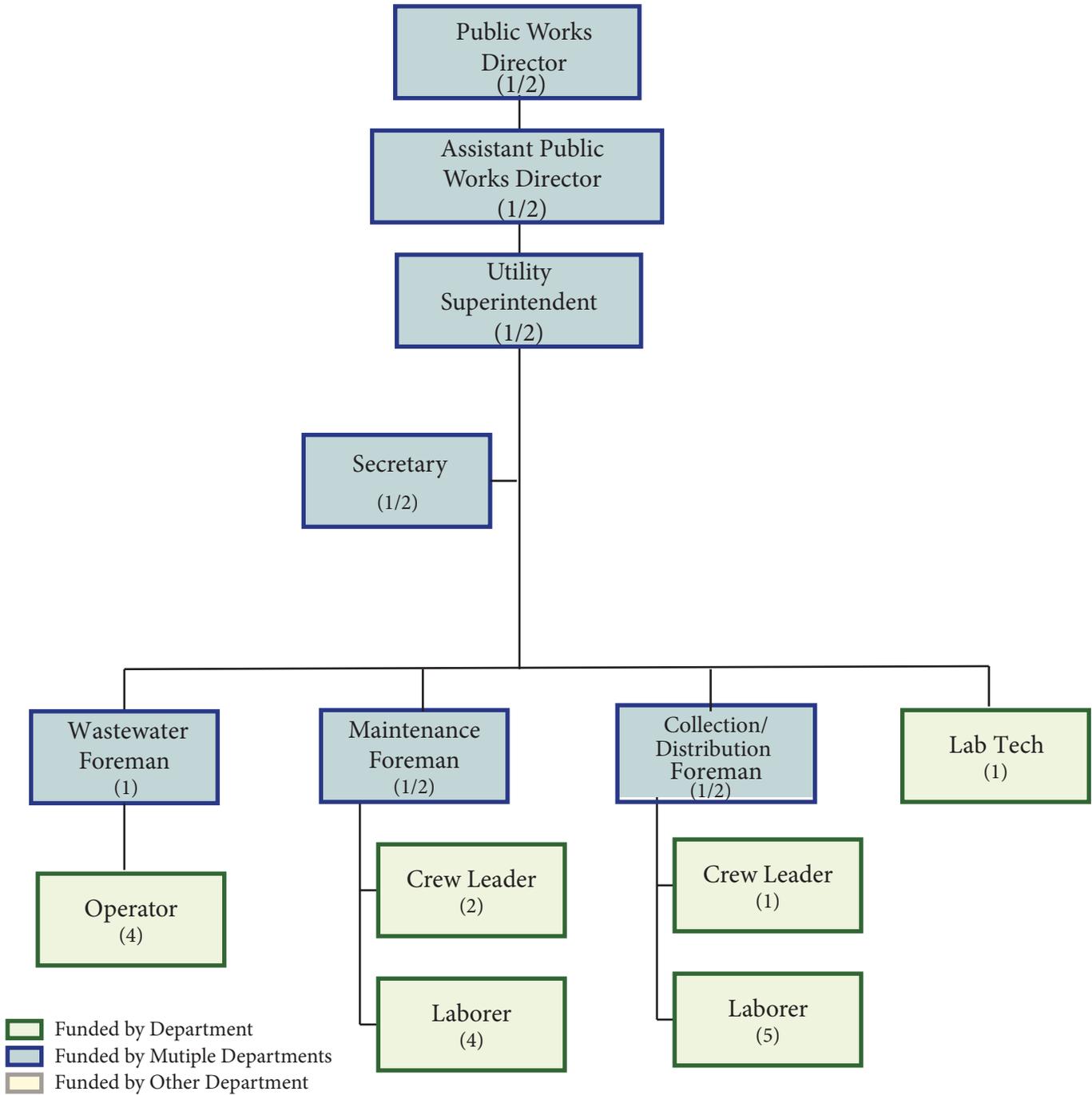
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Revenues	\$3,980,068	\$4,145,200	\$4,471,175	\$4,399,090
Total Resources	\$3,980,068	\$4,145,200	\$4,471,175	\$4,399,090

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$402,879	\$531,800	\$491,200	\$550,100
Employee Benefits	174,457	207,400	171,480	208,000
Operating Expenses	3,318,687	3,321,955	3,724,450	3,555,750
Operating Transfers	84,045	84,045	84,045	85,240
Total Expenditures	\$3,980,068	\$4,145,200	\$4,471,175	\$4,399,090

<i>Expenditures - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$56,971	\$129,600	\$65,300	\$137,300
Office/Clerical	17,539	18,800	12,900	18,600
Technical	168,354	167,500	171,500	203,000
Management/Supervision	121,410	165,900	141,500	126,200
Miscellaneous	-7,994	0	0	0
Overtime	46,599	50,000	100,000	65,000
Subtotal	402,879	531,800	491,200	550,100
Employee Benefits				
Health	59,742	85,500	63,450	85,000
Life	595	800	630	700
Dental	3,938	5,200	4,000	5,300
Long Term Disability	1,482	2,200	1,600	2,200
CareHere Clinic	3,562	0	3,600	0
Social Security	30,649	40,700	35,600	40,900
Retirement	69,031	65,700	56,700	66,100
Workers Compensation	5,458	7,300	5,900	7,800
Subtotal	174,457	207,400	171,480	208,000
Operating Expenses				
Professional Service Fees				
Water Well Evaluation	1,285	15,000	15,000	15,000
Environmental Consultant	248	5,000	2,500	5,000
Lab Work	34,250	21,500	21,500	21,500
Water Consultant	0	0	30,000	0
Contract Mowing	46,323	47,000	47,000	47,000
Brazoria County Conservation	20,700	25,000	26,000	25,000
Subtotal	102,806	113,500	142,000	113,500
BWA - Water Purchase	2,415,600	2,345,900	2,321,400	2,452,800
Maintenance & Repair				
Building	5,780	6,000	6,000	6,000
Water Production/Distribution	201,027	135,000	300,000	185,000
Fire Hydrant Maintenance	40,073	40,200	40,200	75,000
Wells	146,794	65,000	170,000	140,000
Vehicles	3,676	10,000	10,000	10,000
Equipment	35,085	40,000	165,000	50,000
Generators	5,827	10,000	10,000	10,000
Maintenance Contracts	38,479	49,700	55,000	56,000
Subtotal	476,741	355,900	756,200	532,000

WATER - 5400

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Insurance				
Property	190	195	200	200
Liability	4,621	4,845	5,000	5,000
Subtotal	4,811	5,040	5,200	5,200
Communication	17,589	13,000	15,000	20,000
Training	6,151	9,000	9,000	9,000
Travel	0	2,000	500	2,000
Dues and Memberships	1,721	1,750	1,750	1,750
State Permit	28,691	30,000	32,000	32,000
General Supplies				
Office	547	1,000	1,000	1,000
Wearing Apparel	4,504	4,500	4,500	4,500
Gasoline & Diesel	5,806	5,695	4,500	6,000
Fuel - CNG	3,883	3,835	6,000	6,000
Operating	16,996	25,000	25,000	30,000
Meters	10,148	10,000	10,000	10,000
Chemicals	93,474	150,000	220,000	200,000
Laboratory Chemicals	0	0	0	0
Laboratory Non-Chemicals	0	0	0	0
Subtotal	135,358	200,030	271,000	257,500
Electricity	127,811	125,835	153,000	130,000
Miscellaneous	1,408	0	17,400	0
Equipment	0	120,000	0	0
Operating Expenses Subtotal	3,318,687	3,321,955	3,724,450	3,555,750
Operating Transfers				
Equipment Replacement	84,045	84,045	84,045	85,240
Subtotal	84,045	84,045	84,045	85,240
Total Water	\$3,980,068	\$4,145,200	\$4,471,175	\$4,399,090



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 mgd. The current usage average is about 55 percent of capacity.

FY 2020-21 ACCOMPLISHMENTS

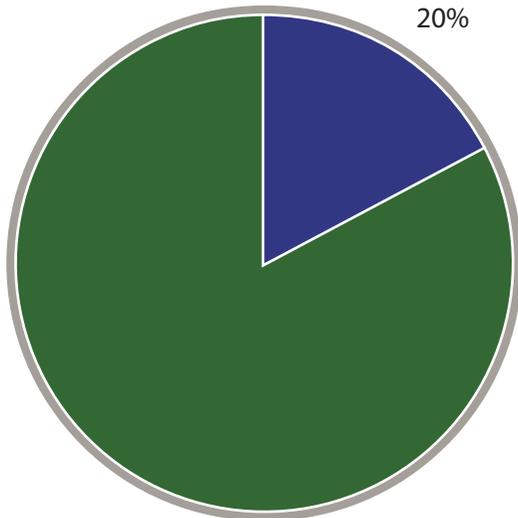
- The replacement of the Lake Forest Subdivision sewer required:
 - 1.the replacement of 20,000 LF of sewer line with HDPE pipe ranging from 6 to 12 inches
 - 2.the replacement of 25 manholes
 - 3.the rehabilitation of 14 manholes
- Implemented the iWorQ work order system. This has greatly improved the ability to track problem areas, capture information from various projects and ensure the efficient response to customer complaints.
- Added a new GapVax truck which has allowed staff to clean more lines and remove stoppages in- house to save costs as well as improve response time.

FY 2021-22 GOALS

- Replace the AC pipe from Lift Station 1 to the Wastewater Treatment Plant.
- Conduct a sewer modeling analysis to better define future needs.
- Begin upgrades to our 20-year-old wastewater treatment plant.
- Begin our lift station upgrade plan to address the needs of the 47 lift stations.

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Full Staffing Level	95%	95%	95%	95%
Staff With Appropriate Licenses	85%	85%	85%	85%
Number of Sanitary Sewer Overflows	11	10	10	10
Million Gallons of Wastewater Treated	1260MG	1000 MG	1250MG	1250 MG
% of incoming pollutants removed	95%	95.00%	95%	95%
% of sewer mains cleaned with accompanying video	10	20	10	20
Dry Tons of Sludge Produced	457	475	425	425

BUDGET INFORMATION



Percent of Utility Fund Expenditures

Major Budget Changes

- Add Line Repair for \$100,000
- Increase Maintenance of System by \$20,000
- Increase Fleet Vehicles & Equipment by \$7,000 to address increase costs of fleet
- Increase Non-Fleet Equipment by \$50,000 for new equipment
- Increase Generators by \$5,000
- Decrease Chemicals by \$20,000

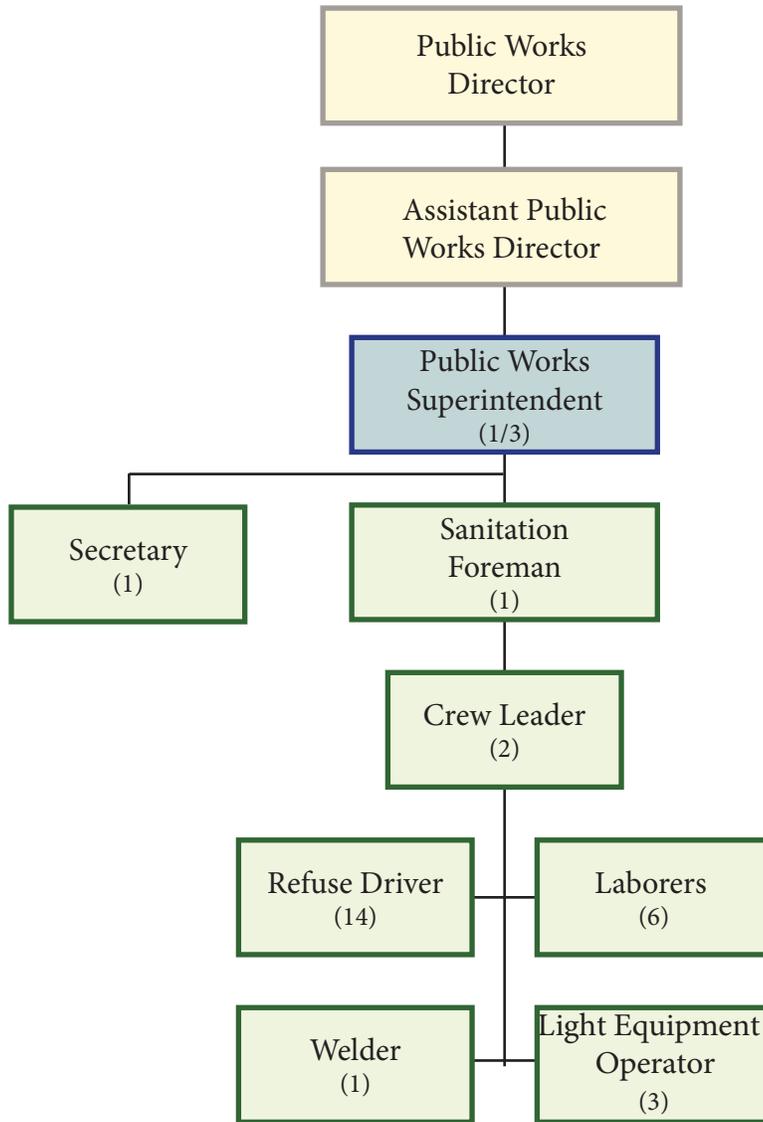
<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Revenues	\$2,398,024	\$2,684,935	\$2,642,125	\$3,036,545
Total Resources	\$2,398,024	\$2,684,935	\$2,642,125	\$3,036,545

<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$841,055	\$902,900	\$885,990	\$1,095,400
Employee Benefits	358,455	361,000	320,800	375,700
Operating Expenses	1,055,079	1,277,600	1,291,900	1,440,700
Operating Transfers	143,435	143,435	143,435	124,745
Total Expenditures	\$2,398,024	\$2,684,935	\$2,642,125	\$3,036,545

WASTEWATER - 6000

<i>Expenditures - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$359,262	\$376,600	\$362,290	\$398,200
Office Clerical	17,539	18,800	12,900	18,600
Technical	202,603	201,800	196,800	205,000
Management/Supervision	183,080	220,700	194,000	233,600
Professional	0	0	0	0
Miscellaneous	-743	0	0	0
Overtime	79,314	85,000	120,000	100,000
Contract Labor	0	0	0	140,000
Subtotal	841,055	902,900	885,990	1,095,400
Employee Benefits				
Health	126,847	156,100	126,500	162,200
Life	1,323	1,300	1,300	1,300
Dental	8,348	9,600	8,400	10,200
Long Term Disability	3,070	3,700	3,000	3,900
CareHere Clinic	7,581	0	7,600	0
Social Security	62,087	69,100	63,000	71,900
Retirement	140,589	111,600	102,400	116,200
Workers Compensation	8,610	9,600	8,600	10,000
Subtotal	358,455	361,000	320,800	375,700
Operating Expenses				
Environmental Consultant	0	5,000	2,500	5,000
Testing Laboratory	25,341	25,000	25,000	25,000
Line Repair	0	0	0	100,000
Sludge Disposal	49,731	80,000	65,000	80,000
Maintenance & Repair				
Building	22,138	40,000	43,000	40,000
Wastewater Collection System	35,074	100,000	100,000	120,000
Vehicles	34,686	18,000	30,000	25,000
Equipment	264,140	275,000	275,000	325,000
Generators	5,132	15,000	17,000	20,000
Maintenance Contracts	41,683	41,800	46,000	46,000
Subtotal	402,853	489,800	511,000	576,000
Rental - Equipment	36,401	40,000	35,000	40,000

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Insurance				
Property	33,234	33,735	36,000	36,000
Liability	11,498	12,690	13,000	13,000
Subtotal	44,732	46,425	49,000	49,000
Communication	13,579	12,500	20,000	14,000
Training	4,680	13,200	12,000	13,200
Travel	27	1,000	500	1,000
Dues & Memberships	2,306	2,500	2,500	2,500
State Inspection	48,715	52,100	50,000	52,100
General Supplies				
Office	1,414	1,500	1,500	1,500
Wearing Apparel	4,827	5,000	5,000	5,000
Gasoline & Diesel	11,637	15,175	15,500	16,000
Fuel - CNG	4,489	5,400	5,400	5,400
Operating	15,126	30,000	30,000	30,000
Chemicals	82,412	120,000	145,000	100,000
Laboratory Chemicals	16,018	18,000	22,000	20,000
Laboratory Non-Chemicals	4,114	15,000	20,000	15,000
Subtotal	140,037	210,075	244,400	192,900
Electricity	286,677	300,000	275,000	290,000
Operating Expenses Subtotal	1,055,079	1,277,600	1,291,900	1,440,700
Operating Transfers				
Equipment Replacement	143,435	143,435	143,435	124,745
Subtotal	143,435	143,435	143,435	124,745
Total Wastewater	\$2,398,024	\$2,684,935	\$2,642,125	\$3,036,545



- Funded by Department
- Funded by Mutiple Departments
- Funded by Other Department

The Sanitation Department celebrates a 100 percent daily pickup for residential garbage. This milestone is a testament to the dedication the crew leaders and foreman have toward the maintenance of an active daily schedule for personnel and equipment.

FY 2020-21 ACCOMPLISHMENTS

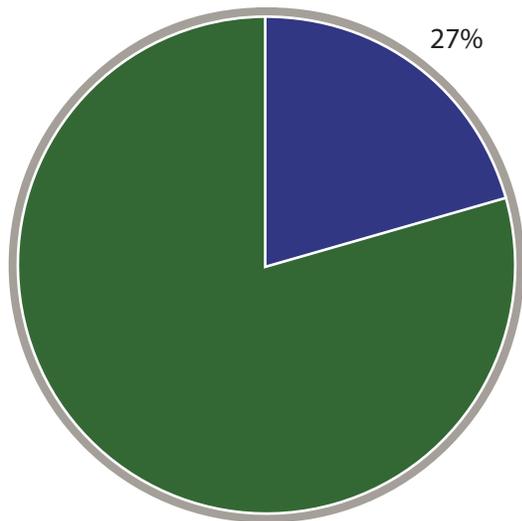
- Implemented the iWorQ work order system into daily scheduling procedures.
- Created great flexibility in crew assignments when a cross-training program began this year. Employees were cross trained to work residential, heavy trash and commercial routes. This increased the number of completed assessments and revenue.

FY 2021-22 GOALS

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

PERFORMANCE MEASURES				
PERFORMANCE MEASURE	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Estimate	FY 21-22 Target
Garbage Collected (compacted yd. ³)	75,000	75,000	35,385	76,772
Large Trash to Landfill (non-compacted yd. ³)	65,000	65,000	28,126	56,252
Large Trash to Woodgrinding Site (non-compacted yd. ³)	70,000	70,000	29,581	59,164
Recyclables Collected (tonnage)	800	800	368	736

BUDGET INFORMATION



Percent of Utility Fund Expenditures

Major Budget Changes

- Add \$49,000 for a sanitation consultant
- Increase Waste Disposal Contract by \$155,000
- Increase Wood Grinding Services by \$10,000 in response to the February 2021 Winter Storm
- Increase Chipping Facility by \$5,200 for convenience center mowing
- Increase Containers by \$7,000 to address spending increases over time
- Increase Maintenance Contracts by \$11,000 to cover purchase of new management software
- Increase CNG Fuel by \$5,950
- Increase Operating expenses by \$50,000

<i>Resources</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Revenues	\$3,858,015	\$3,818,435	\$3,594,500	\$4,152,495
Total Resources	\$3,858,015	\$3,818,435	\$3,594,500	\$4,152,495
<i>Expenditures</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages	\$1,246,858	\$1,399,200	\$1,090,300	\$1,338,900
Employee Benefits	496,732	454,750	342,750	526,900
Operating Expenses	1,752,725	1,602,785	1,799,750	1,896,700
Capital Outlay	0	0	0	0
Operating Transfers	361,700	361,700	361,700	389,995
Total Expenditures	\$3,858,015	\$3,818,435	\$3,594,500	\$4,152,495

<i>Expenditures - Detail</i>	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Salaries & Wages				
Service/Maintenance	\$815,837	\$825,100	\$658,000	\$875,300
Office Clerical	0	0	0	34,500
Technical	52,594	45,600	45,500	47,400
Management/Supervision	65,091	83,500	83,800	86,700
Temp/Seasonal	100,194	145,000	125,000	145,000
Miscellaneous	-7,188	0	0	0
Overtime	168,386	300,000	150,000	150,000
Contract Labor	51,944	0	28,000	0
Subtotal	1,246,858	1,399,200	1,090,300	1,338,900
Employee Benefits				
Health	172,764	188,400	139,000	211,100
Life	1,793	1,500	1,450	1,600
Dental	11,419	1,150	9,200	13,300
Long Term Disability	3,850	4,700	3,100	5,500
CareHere Clinic	10,327	0	8,300	0
Social Security	82,958	83,800	62,100	92,100
Retirement	184,216	142,700	97,500	166,100
Workers Compensation	29,405	32,500	22,100	37,200
Subtotal	496,732	454,750	342,750	526,900
Operating Expenses				
Professional Service Technical				
Sanitation Rate Consultant	0	0	0	49,000
Waste Disposal Contract	1,038,946	970,000	1,086,850	1,125,000
Wood Grinding Services	131,623	150,000	170,000	160,000
Subtotal	1,170,569	1,120,000	1,256,850	1,334,000
Maintenance & Repair				
Landfill Road	266	3,000	3,000	3,000
Chipping Facility	1,920	1,800	1,800	7,000
Vehicles	356,044	250,000	250,000	250,000
Containers	16,850	10,000	17,000	17,000
Maintenance Contracts	0	0	300	11,000
Subtotal	375,080	264,800	271,800	277,000
Rental - Vehicles	1,571	1,600	1,600	1,600
Insurance				
Property	1,974	2,005	2,000	2,000
Liability	58,833	55,235	58,000	58,000
Subtotal	60,807	57,240	60,000	60,000

SANITATION- 7600

	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Proposed
Operating Expenses (Cont.)				
Communication	2,068	1,850	2,000	2,000
Training	720	3,000	3,000	3,000
Travel	0	500	500	500
General Supplies				
Office	524	500	700	600
Wearing	8,605	9,000	9,000	9,000
Gasoline & Diesel	31,732	42,245	42,000	40,000
Fuel - CNG	44,118	52,050	52,000	58,000
Operating	56,931	50,000	100,000	100,000
Subtotal	141,910	153,795	203,700	207,600
Operating Expenses Subtotal	1,752,725	1,602,785	1,799,750	1,896,700
Operating Transfers				
Equipment Replacement	361,700	361,700	361,700	389,995
Subtotal	361,700	361,700	361,700	389,995
Total Sanitation	\$3,858,015	\$3,818,435	\$3,594,500	\$4,152,495

Utility Debt Service
Lake Jackson
TEXAS



Pepe's New B

JCB



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, 2021 our required balance in this fund, after accounting for the new bond issuance, will be:

Reserve Portion	
	\$1,207,335
Interest and Sinking Portion:	
October 15, 2019 interest payment (5/6th)	186,988
April 15, 2020 principal payment (5/12th)	<u>497,917</u>
Total	\$1,955,239

On September 30, 2022 our required balance in this fund for the current debt issuances will be:

Reserve Portion		\$ 1,352,070
Interest and Sinking Portion:		
October 15, 2020 interest payment (5/6th)		169,779
April 15, 2018 principal payment (5/12th)		<u>416,667</u>
Total		\$1,918,516

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service. Therefore, new debt issuance is usually timed to coincide with a decrease in current debt service.

UTILITY DEBT SERVICE FUND BUDGET SUMMARY

<i>RESOURCES</i>	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022
Fund Balance	\$ 2,372,351	\$ 2,355,682	\$ 2,355,682	\$ 2,177,762
Revenues				
Transfer from Utility Fund	\$ 1,693,567	\$ 1,800,000	\$ 1,600,000	\$ 1,500,000
Interest Income	25,954	6,500	6,500	1,000
Bond Premium				
	<u>\$ 1,719,521</u>	<u>\$ 1,806,500</u>	<u>\$ 1,606,500</u>	<u>\$ 1,501,000</u>
Total Resources	\$ 4,091,872	\$ 4,162,182	\$ 3,962,182	\$ 3,678,762
<i>EXPENDITURES</i>	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022
Principal	\$ 1,295,000	\$ 1,285,000	\$ 1,285,000	\$ 1,195,000
Interest	437,190	495,420	495,420	448,770
Paying Agent Fees	4,000	4,000	4,000	4,000
	<u>\$ 1,736,190</u>	<u>\$ 1,784,420</u>	<u>\$ 1,784,420</u>	<u>\$ 1,647,770</u>
Ending Fund Balance	\$ 2,355,682	\$ 2,377,762	\$ 2,177,762	\$ 2,030,992

UTILITY DEBT SERVICE SCHEDULE

Fiscal Year	PRINCIPAL	INTEREST	TOTAL
2021 - 2022	1,195,000	448,770	1,643,770
2022 - 2023	1,000,000	407,470	1,407,470
2023 - 2024	1,000,000	371,170	1,371,170
2024 - 2025	955,000	334,870	1,289,870
2025 - 2026	950,000	300,120	1,250,120
2026 - 2027	945,000	265,520	1,210,520
2027 - 2028	855,000	233,820	1,088,820
2028 - 2029	850,000	204,820	1,054,820
2029 - 2030	850,000	176,020	1,026,020
2030 - 2031	775,000	153,490	928,490
2031 - 2032	775,000	132,535	907,535
2032 - 2033	770,000	111,325	881,325
2033 - 2034	665,000	90,225	755,225
2034 - 2035	665,000	72,025	737,025
2035 - 2036	665,000	53,825	718,825
2036 - 2037	520,000	35,375	555,375
2037 - 2038	520,000	20,936	540,936
2038 - 2039	250,000	6,250	256,250
-			
TOTAL	14,205,000	3,418,566	17,623,566

Proposed Utility Debt Service Schedule
Short-Term Outlook



SCHEDULE OF OUTSTANDING UTILITY BONDS

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/21	2021-22 PRINCIPAL DUE	2021-22 INTEREST DUE	2021-22 TOTAL DUE
SERIES 2013	2,000,000	2.90	2033	1,200,000	100,000	35,250	135,250
SERIES 2016	4,000,000	2.26	2036	2,765,000	250,000	82,950	332,950
SERIES 2017	5,000,000	2.84	2038	4,650,000	275,000	151,175	426,175
SERIES 2019	5,755,000	4.00	2040	5,590,000	570,000	179,395	749,395
TOTAL ALL ISSUES				\$14,205,000	\$1,195,000	\$448,770	\$1,643,770

Water and Sewer Revenue Bonds Series 2007

Proceeds from the 2007 Series funded the following projects:

Non potable irrigation, Lift Station repair & upgrades, Center Way Sewer 400 block; painting of the Balsam Tower, and

Water and Sewer Revenue Bonds Series 2009

Proceeds from the 2009 Series funded 3 water wells (2 replacements & 1 new)

SERIES 2009 REFUNDING BONDS

Water and Sewer Revenue Bonds Series 1993 A (REFUNDED)

Proceeds from the 1993A Series funded the following projects:

Sewer line replacements on all or a portion of Poinsettia, Wisteria, Palm Lane, Camellia, Jasmine, Circle Way, Cherry, Acacia, Mimosa, Oak Dr. South, Circle Way/Oak Drive, Camellia, Gardenia, Blackberry, Caladium, Cypress and Jonquil.

Lift Station Rehabilitations at Lift Station # 1 and at Huisache, Magnolia, and Sycamore Lift Stations.

Water and Sewer Revenue Bonds Series 1996 (REFUNDED)

Proceeds from the 1996 Series funded the following projects:

Water line replacements on all or a portion of Pin Oak, Palm Lane, Caladium, Redwood, Cypress, Jonquil, Gardenia, Hawthorn, Daisy, Blossom, Moss, Bois D' Arc, Walnut, FM 2004, Winding Way, Trumpet Vine, Grapevine and Azalea.

Sewer line replacements on all or a portion of Carnation, Caladium Court and Winding Way.

Construction of a new one million gallon ground storage tank.

Construction of new and rehabilitation of existing Sewer lines and lift stations to enable the City to provide sewer service to undeveloped areas in the northeast portion of the City.

SERIES 2010 REFUNDING BONDS

Wastewater Treatment Plant Revenue Bonds Series 2000 (REFUNDED)

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

Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water system expansion Northwest production and storage.

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

Water and Sewer Revenue Bonds Series 2016

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

Water and Sewer Revenue Bonds Series 2017

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

Water and Sewer Revenue & Refunding Bonds Series 2019

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

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Capital Projects Fund
Lake Jackson
TEXAS



The General Projects Fund provides for a wide variety of capital projects including occasional large equipment purchases.

The major revenue source for this fund is “year-end transfers” from the General Fund. At the end of each fiscal year actual General Fund revenues and expenditures are compared. If there are excess revenues a portion of these will be transferred to the General Projects Fund. Some will be left in the General Fund to increase the fund balance if necessary.

In some years, we are able to budget in the General Fund a transfer to the General Projects Fund. FY 07-08 was the last time we were able to budget a transfer (\$112,339 was budgeted). Since that time we have relied on “year- end” savings to provide transfers to this fund.

Over the last 10 years this fund has received the following transfers from the General Fund:

FY 12-13	750,000
FY 13-14	1,000,000
FY 14-15	1,000,000
FY 15-16	\$1,350,000
FY 16-17	1,300,000
FY 17-18	0
FY 18-19	1,600,000
FY 19-20	680,000
FY 20-21	1,400,000
FY 21-22	0

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.

GENERAL PROJECT FUND

This year Council held its 14th annual workshop. Working with staff, City Council rated and prioritized projects. The ability to accomplish these projects in the established time frame is based strictly on available funding. Often a project of greater importance and urgency will arise and one of more projects of less importance and urgency will be pushed back.

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 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED 2020-21	PROPOSED 2021-22
Fund Balance	\$2,644,778	\$ 2,050,598	\$ 3,635,446	\$ 3,381,970	\$ 2,708,872
Revenues					
Special Assessment Fees		741			
Interest Income	61,355	35,400	56,010	5,000	20,000
Keep America Beautiful - Recycle Program	20,000				
CDBG Grant - Museum Roof	2,563	112,765			
CDBG Grant - Hike & Bike Trail	134,672				
CDBG Grant - ADA Ramp Replacement				134,000	
CDBG Grant - Azalea Bridge Crossing				106,000	
Federal Grant - Harvey		917,083			
FEMA-Golf Course Flood Damage					
FEMA - Ike	69,182			•	
Roof Claim - Loss April 2015					
Transfer from General Fund		1,600,000	680,000	1,400,000	
Transfer from Utility Fund	450,000				
Total Revenues	737,771	2,665,989	736,010	1,645,000	20,000
Total Resources	\$3,382,549	\$ 4,716,588	\$ 4,371,456	\$ 5,026,970	\$ 2,728,872
EXPENDITURES	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED 2020-21	PROPOSED 2021-22
Previously Approved Projects	1,331,951	\$1,081,142	989,486	\$ 2,318,098	
Additional Proposed Projects					\$ 1,899,000
Total Expenditures	1,331,951	1,081,142	989,486	2,318,098	1,899,000
Ending Fund Balance	\$2,050,598	\$ 3,635,446	\$ 3,381,970	\$ 2,708,872	\$ 829,872

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED	PROJECT
Completed Projects	APPROVED	BUDGET	YEARS	2017-18	2018-19	2019-20	2020-21	2021-22	TOTALS
BRA Flood Study	16-19	25,000	13,749	10,060	1,191				50,000
18 Bastrop Bayou Flood Study	18-21	140,000		59,238	23,260	41,446	16,056		140,000
Buxton Retail Market Study	18-20	160,000		60,000	50,000	50,000			160,000
Demo of Condemned Bldgs	16-22	80,000			20,723	11,889	20,000	20,000	72,612
Fire Hose Replacement	17-18	25,000		21,906					21,906
New Pumper Fire Truck	20-21	900,000				306,672	593,328		900,000
Parks & Rec Masterplan	15-17	75,000	1,719						1,719
Records Scanning	18-21	150,000		18,052	29,814	7,806	94,326		149,999
Replace Fire bunker Gear and Air Packs	14-22	430,000	111,055	58,511	60,777	2,879	107,121	40,000	380,343
Traffic Preemptive System/Priority Control	16-20	115,000		19,460	19,553	23,843		24,000	86,856
Transit	09-22	765,000	331,398	49,952		137,888	68,944	70,000	658,182
School recycling	17-19	20,000		9,177	3,735	7,181			20,093
POD Traffic System Extension	21-22	40,000						40,000	40,000
FACILITIES:									
Air Conditioning Replacements	97 - 22	550,000	257,399	70,928	53,969	80,417	94,385	60,000	617,098
A/C IT/911 Equipment room	18-19	50,000			57,448				57,448
Animal Shelter Trailer	17-18	50,000		55,959					55,959
Artificial Range Tee - FEMA	17-19	20,000		6,563	14,017				20,579
217 Center Way	17-18	70,000		68,344					68,344
City Hall Remodel Office Space-IT	17-18	25,000		22,088					22,088
Civic Center Carpet	14-18	120,000	41,125	67,256					108,381
Dispatch - 4th station	19-20	45,000				39,913			39,913
Dog Park-Plan Development	15-19	60,000	38,594	3,142	3,472				45,208
Facility Master Plan	18-19	35,000			32,171				32,171
Fire Station Roof Repair	18-19	60,000			60,000				60,000
Golf Course Misc - FEMA	16-18	12,000	9,427	3,400					12,827
Jasmine Hall Repairs	17-18	15,000		10,233					10,233
Museum Roof - CDBG	17-18	115,000		2,563	112,765				115,328
Repair Museum Facing	17-18	85,000		83,648					83,648
Misc Repairs at Golf Course	20-21	20,000					20,190		20,190
Historical Museum Repairs	21-22	30,000						30,000	30,000
Police Main Water Line Repairs	21-22	30,000						30,000	30,000
UPS Battery Backup (911)	21-22	100,000						100,000	100,000
Recreation Center Renovation (Roof)	21-22	450,000						450,000	450,000
Remove and Replace underground fuel tanks	21-22	450,000						450,000	450,000
City Hall Improvements	21-22	200,000						200,000	200,000
PAVING:									
ADA Ramp Replacement (CDBG)	20-21	134,000					134,000		134,000
Azalea Bridge Crossing (CDBG)	20-21	106,000					106,000		106,000
Hike and Bike (CDBG)	17-18	134,672		134,672					134,672
Oak Drive South at Sportsplex	17-19	190,000		161,269	1,324				162,593
Oyster Bend Bridge	15-19	350,000	140,000	70,000	70,000				280,000
Pedestrian Crossing installation	14-16	66,000	17,860						17,860
Sidewalks / ADA Ramps	96 - 22	1,219,307	907,484	13,164		22,450	102,057	50,000	1,095,155
School Zone Communication upgrade	18-21	80,000			75,358		50,696		126,054
Creekside Bridge Payoff	21-22	250,000						250,000	250,000
DRAINAGE PROJECTS:									
East Side Drainage Study	16-19	600,000	170,710	110,958	243,303	52,638			577,609
Huckleberry Gate Outfall Structure	19-21	66,500					120,458		120,458
Magnolia Ditch Lining	18-19	40,000							-
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
Jackson Oaks II drainage proj	17-18	75,200		80,897					80,897
Shy Pond Drainage Pipe Repair	20-22	815,000					815,000		815,000
Slope Paving	18-22	210,000				66,805	73,195	70,000	210,000
Stream Monitoring	18-20	80,000			40,000	17,200	22,800		80,000
River Oaks Outfall	17-18	32,500		36,000					36,000
Hurricane Pump Concrete Pads	21-22	15,000						15,000	
		\$ 9,982,179	\$ 2,040,520	\$ 1,331,951	\$ 1,047,695	\$ 989,486	\$ 2,318,098	\$ 1,899,000	\$ 9,636,750

GENERAL PROJECT FUND CAPITAL IMPROVEMENT PLAN

This plan is designed to set Capital Project priorities for the future. This plan includes projects that may be funded from several sources, including bond issues.

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

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

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

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

General Projects Fund FY 2021-22

Proj No.	Description		FY 21-22		FY 22-23		FY 23-24
2021-04	OT Hurricane Pump Concrete Pads	GP	\$ 15,000				
2	OT Demo of Condemned Buildings Annual	GP	\$ 20,000	GP	\$ 20,000	GP	\$ 20,000
42	SC Traffic Signal Priority Control	GP	\$ 24,000	GP	\$ 24,000	GP	\$ 24,000
2019-34	F Historical Museum Repairs	GP	\$ 30,000				
2021-01	F Police Main Water Line Repairs	GP	\$ 30,000				
2021-03	SC POD Traffic System Extension	GP	\$ 40,000				
230	OT Replace Fire Bunker Gear	GP	\$ 40,000	GP	\$ 40,000	GP	\$ 40,000
2	PED Annual Sidewalk/Ramp Repairs	GP	\$ 50,000	GP	\$ 50,000	GP	\$ 50,000
15	F Air Conditioning Replacement	GP	\$ 60,000	GP	\$ 60,000	GP	\$ 60,000
1	OT Transit Annually	GP	\$ 70,000	GP	\$ 70,000	GP	\$ 70,000
2016-02	DR Slope Paving	GP	\$ 70,000	GP	\$ 70,000	GP	\$ 70,000
2021-02	F UPS Battery Backup (911)	GP	\$ 100,000				
12	F City Hall Improvements	GP	\$ 200,000	GP	\$ 200,000	GP	\$ 100,000
2021-12	OT Creekside Bridge Payoff	GP	\$ 250,000				
2016-28	FP Recreation Center Renovation	GP	\$ 450,000				
2021-05	F Remove and Replace Underground Fuel Tanks	GP	\$ 450,000				
2020-09	F Fire Station 1 Repairs			GP	\$ 200,000		
226	F Sign Shop Improvements			GP	\$ 36,000		

		FY 21-22		FY 22-23		Future
General Project Fund	GP	\$ 1,899,000	GP	\$ 770,000	GP	\$ 434,000
General Obligation Bond Funds	GO	\$ -	GO	\$ -	GO	\$ -
Certificates of Obligation	CO	\$ -	CO	\$ -	CO	\$ -
Total Project Costs		\$ 1,899,000		\$ 770,000		\$ 434,000

**2021-04
OT**



Hurricane Pump Concrete Pads

Timeframe **FY 21-22**

Cost **\$15,000**

Funding **General Projects**

Orig CCI **306.01**
 1

We have designated pump locations that are used in emergencies. Some of these locations are not concreted and are placed on potentially unstable areas. We propose to lay a concrete pad complete with tie downs. This will allow us to stage pumps ahead of an event without worry of the equipment blowing away.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Other			15,000			
TOTAL	-	-	15,000	-	-	-

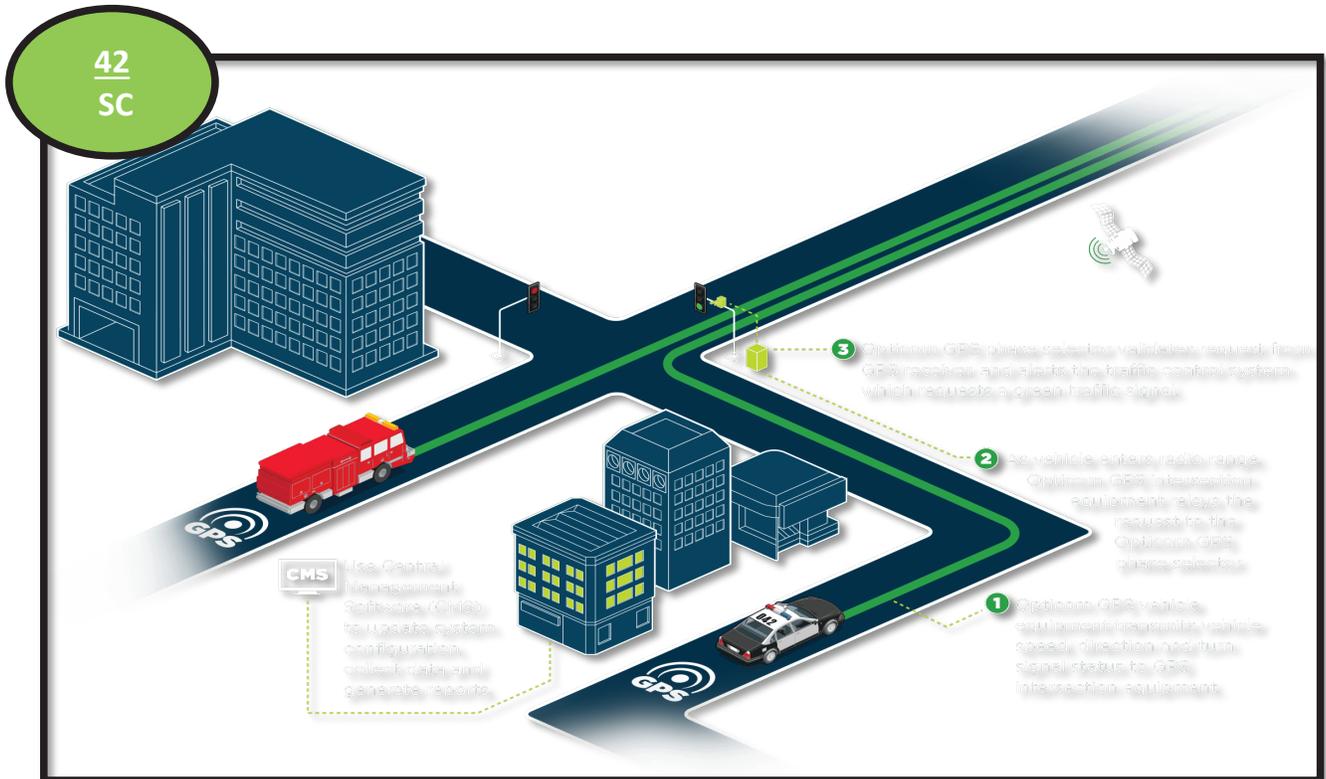
2
OT



Demo of Condemned Buildings

Timeframe	FY 21-22+	Appropriation for condemnations that may occur where property owners fail to demolish structure as ordered. Costs incurred by the City are assessed to the owner and a lien placed against the property. Funds are also used to pay for third party inspection service as part of the inspection process to determine if the structure should be considered a dangerous structure.
Cost	\$20,000	
Funding	General Projects	
Orig CCI	306.01 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Other	20,000	20,000	20,000	20,000	20,000	
TOTAL	20,000	20,000	20,000	20,000	20,000	-



Traffic Signal Priority Control System

Timeframe	FY 21-22+	Opticom system allows emergency vehicles equipped with a GPS signal to give emergency vehicles a priority green signal at intersections. Increased traffic flow at rush hour can cause erratic behavior. Police, Fire and EMS must still respond quickly and safely through intersections during emergencies and by giving priority at intersections to emergency vehicles this will help with response times and overall safety at intersections. Lake Jackson PD vehicles have been struck twice at a lighted intersection and the Lake Jackson Fire Department has been struck once. Twelve out of twenty-six intersections have been completed. Due to COVID-19 this project has been deferred to the future.
Cost	\$24,000	
Funding	General Projects	
Orig CCI	306.01 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Construct	94,818		24,000	24,000	24,000	24,000	60,000
TOTAL	94,818	-	24,000	24,000	24,000	24,000	60,000

2019-34
F



Historical Museum Repairs

Timeframe	FY 21-22	The Historical Museum is now more than 20 years old and more items are unexpectedly requiring service and/or replacement. These items are usually too expensive to fund through the museum operating budget. Staff is recommending a measured approach to funding these more expensive items over the next several years trying not to exceed more than \$20,000 to \$25,000 per year.
Cost	\$30,000	
Funding	General Projects	
Orig CCI	306.01	
	1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Window Repair			30,000			
TOTAL	-	-	30,000	-	-	-

2021-01
F



Police Main Water Line Repairs

Timeframe	FY 21-22	This is a small section of the 3 inch main water line running through the PD where a repair was made when the "T" leaked through a hairline crack created by the extreme water pressure and vibration through the line. According to the plumber, the line continues to leak because it is plastic, schedule 40 PVC and should have been at least schedule 80 plastic pipe or another material. A full break in this line would result in major flooding due to the volume of water that flows through this line and because it takes nearly 45 minutes to drain down the line even after service is shut off.
Cost	\$30,000	
Funding	General Projects	
Orig CCI	306.01 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Other			30,000			
TOTAL	-	-	30,000	-	-	-

2021-03
SC



POD Traffic System Extension

Timeframe	FY 21-22	The City is moving to the magnetmeter POD system of traffic detection at its major intersections. This system eliminates the need for loops to be cut into the street and has reduced maintenance and replacement costs. This will allow for two intersections to be completed.
Cost	\$40,000	
Funding	General Projects	
Orig CCI	306.01 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Other			40,000			
TOTAL	-	-	40,000	-	-	-

2
PED



Annual Sidewalk Repairs

Increased annual allotment in 2021 to \$50,000 for repair of sidewalks on public property. This project does not include sidewalks on homeowner property which is the responsibility of the homeowner. **Funding for this project was deferred for FY 2020-21 due to the COVID-19 pandemic and revenue losses.**

Timeframe **FY 21-22+**

Cost **\$50,000**

Funding **General Projects**

Orig CCI **306.01**
 1

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design							
Construct	40,000	-	50,000	50,000	50,000	50,000	
Other							
TOTAL	40,000	-	50,000	50,000	50,000	50,000	-

15
F



Air Conditioning Replacement

Timeframe **FY 21-22+**

Cost **\$60,000**

Funding **General Projects**

Orig CCI **306.01**
 1

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

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Previous	229,000						
Undesignated			60,000	70,000	70,000	70,000	
Museum 15 ton		17,500					
Civic Center		39,000					
Service Center		8,000					
Museum 12.5 ton							
ADJ. TOTAL	229,000	64,500	60,000	70,000	70,000	70,000	-

1
OT



Transit Annually

Timeframe	FY 21-22+	Annual transit share for fixed bus route service in the city. Service is provided by Connect Transit and is primarily funded by Federal Transportation grant dollars allotted to our region. The fixed route (orange) links the cities of Angleton, Lake Jackson, Clute and Freeport and provides service to key areas such as hospitals, county offices, college and shopping centers. FY 2021 represents 12 months of bi-directional service to the system.
Cost	\$70,000	
Funding	General Projects	
Orig CCI	306.01 1	

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Annual Allocation	403,000	110,000	70,000	70,000	70,000	70,000	
TOTAL	403,000	110,000	70,000	70,000	70,000	70,000	

**2016-02
DR**



Slope Paving

The proposed project will pave ditches throughout the City to improve drainage and assist in the maintenance of erosion.

Timeframe **FY 21-22+**

Cost **\$70,000**

Funding **General Projects**

Orig CCI **306.01
1**

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Construction	70,000	70,000	70,000	70,000	70,000	70,000
TOTAL	70,000	70,000	70,000	70,000	70,000	70,000

2021-02
F



UPS Battery Backup (911)

Timeframe **FY 21-22**

Cost **\$100,000**

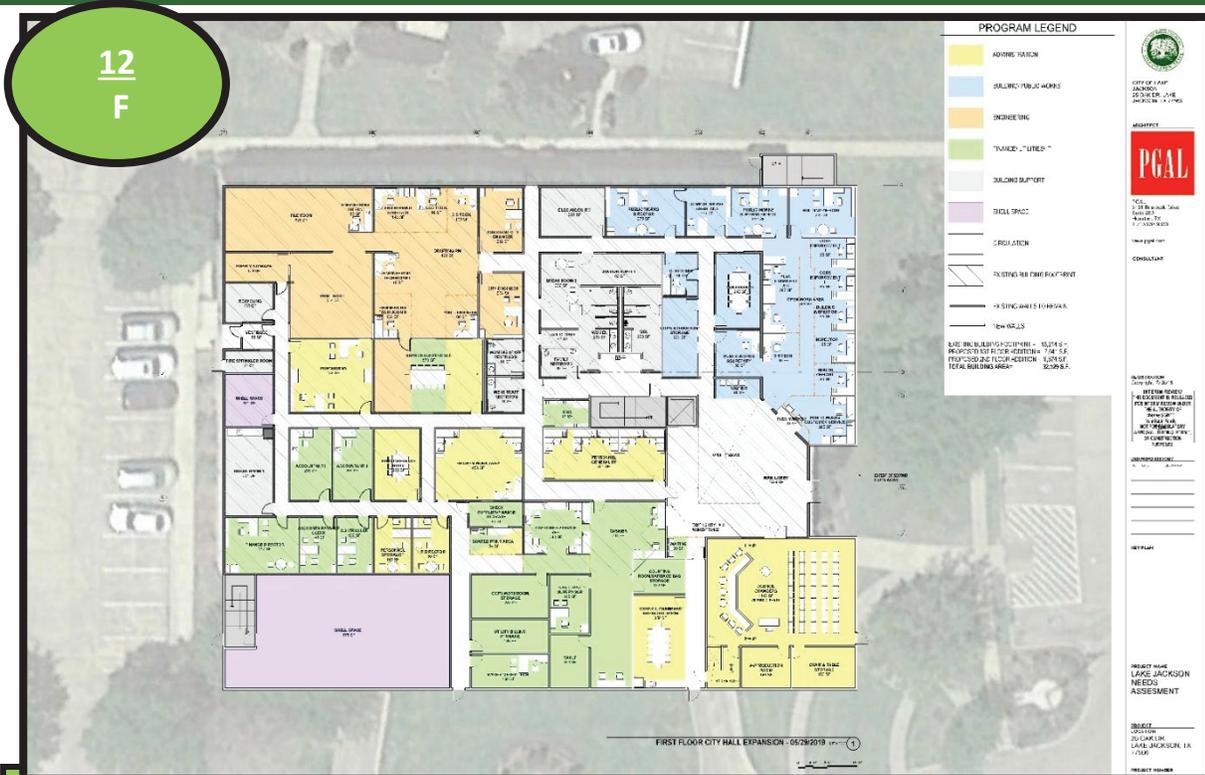
Funding **General Projects**

Orig CCI **306.01**
 1

The smaller white cabinets are Uninterruptible power supply (UPS) backup power for PD electronics, including computer systems and radios. They are past useful life being that they are about 20 years old. The larger black tower is a UPS owned by HGAC and is for the 911 phone system backup, and it not supposed to have any other systems on board. Mistakenly, critical systems in dispatch and the entire EOC were added to this UPS when dispatch was moved upstairs. HGAC, since discovering the issue, is demanding our systems be removed and placed on our own backup power supplies, which is insufficient.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Construction			100,000			
TOTAL	-	-	100,000	-	-	-

GENERAL PROJECT FUND CIP PROJECT DETAILS



City Hall Improvements

Timeframe **FY 21-22+**

Cost **\$200,000**

Funding **General Projects**

Orig CCI **306.01**
1

City Hall was built in 1978 at a size of 10,000 ft². In 1988 an addition of 5,000 ft² was completed for Finance and Engineering. In 2019, the City hired PGAL to prepare a Space Needs Analysis to determine the size of expansion to accommodate future staff needs. Their proposal included over \$9 million worth of expansion or improvements. Due to COVID-19, staff and City Council agreed to postpone bringing forward the City Hall Expansion as a proposition on the May 2021 Bond Election. Until the proposition can be taken to the voters in the future, staff is recommending improvements be made to the building including rekeying all of the locks on the exterior doors, replacing the stall doors and other necessary items in the women's and men's restrooms, and replacing the flooring where needed throughout the building.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Design	25,000		20,000	20,000		601,592
Construct			170,000	160,000		6,684,355
Contingency			10,000	20,000		334,218
Furniture, Fixtures & Equip						668,436
Emergency Generator						150,000
2020 Escalation (4%)						337,544
2021 Escalation (4%)						351,046
TOTAL	25,000	-	200,000	200,000	-	9,127,190

1628
FP



Recreation Center Renovations

Timeframe **FY 21-22+** Renovations include new lockers, tile, counters and replacing flat roof. This is the third year of a multi-year effort to make repairs and renovations to the Recreation Center. The building is now 22 years old and is in need of numerous improvements.

Cost **\$450,000**

Funding **General Projects**

Orig CCI **306.01**
 1

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Flat Roof			450,000			
Pool Deck Coating				60,000		
Carpet & Flooring			80,000			
Replace UV System			80,000			
Locker Room Renovation					250,000	
Gym Floor Refinish						20,000
Repair Entry Concrete						20,000
Exterior Paint & Parking				75,000		
Other Repairs						340,000
TOTAL	-	-	610,000	135,000	250,000	380,000

2021-05
F



Remove and Replace Underground Fuel Tanks

Timeframe **FY 21-22**

Cost **\$450,000**

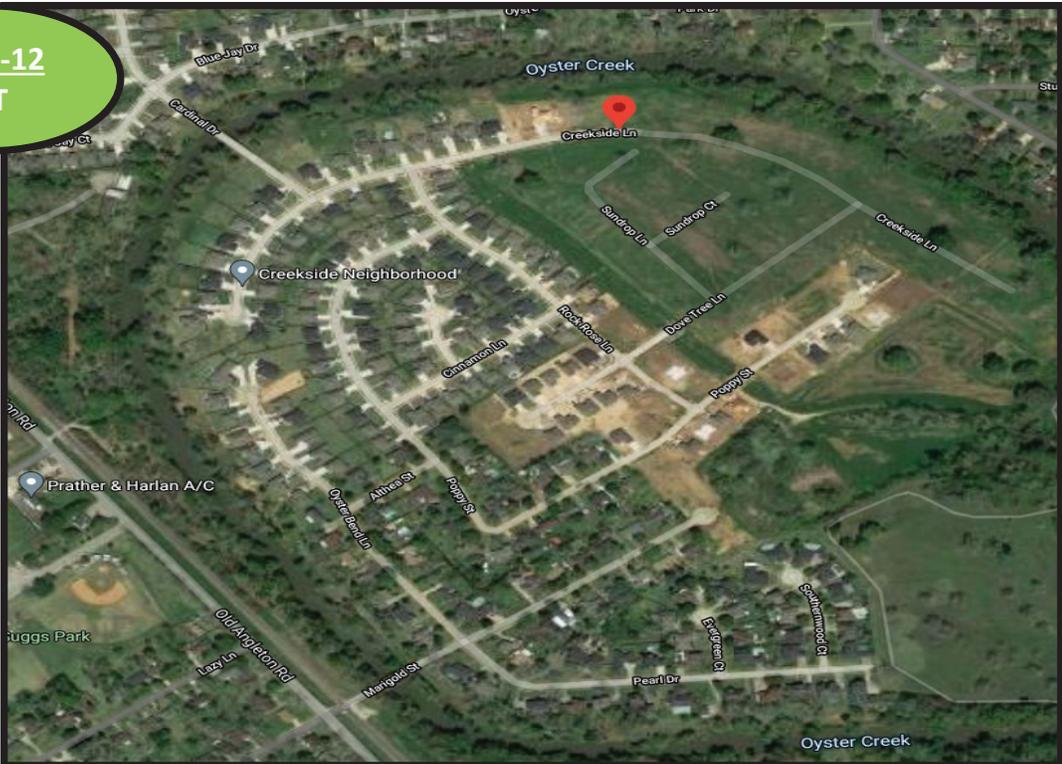
Funding **General Projects**

Orig CCI **249.5**
 1

Currently the City has two underground fuel tanks, gas and diesel, to fill the Fleets needs. These tanks, while still holding, are having infiltration problems. As state law has changed and we will no longer be allowed to operate our current system, we must install two above ground tanks. This project will entail removing the current tanks and making any rehab of the surrounding soil that is necessary as well as installing the two new tanks.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Removal			150,000			
Installation			300,000			
TOTAL	-	-	450,000	-	-	-

2021-12
OT



Creekside Bridge Payoff

Timeframe **FY 21-22**

Cost **\$250,000**

Funding **General Projects**

Orig CCI **249.5**
 1

This will payoff our estimated remaining balance on the Section 380 agreement executed with Brazosport Creekside in 2014. To secure a second entrance into the Creekside subdivision the City agreed to reimburse the developer for the construction of a bridge over Oyster Creek. The total construction cost of the bridge was \$678,151. The City agreed to pay 5% interest on the unpaid balance. The City also agreed to five \$70,000 payments plus 50% of the taxes on the incremental property value increase in Oyster Bend and Creekside. After paying the 50% rebate for taxes collected in FY2021, we anticipate the remaining balance to be approximately \$250,000. The incremental value as of Jan1, 2021 is \$68,780,111. This means our 50% rebate would be approximately \$100,000. Paying the balance of the bridge debt off eliminates this rebate payment.

	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future
Design						
Construct						
Other			250,000			
TOTAL	-	-	250,000	-	-	-

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. Based on our FY 2020-21 budget, the balance available is projected to be \$4,041,193.

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.

IMPACT ON OPERATING BUDGET

There are \$2,289,136 of projects proposed for FY21-22 from this fund. The balance is being held to respond to emergency repairs if needed. The new utility fee rate structure has generated enough revenues to allow us to resume year end transfers to this fund.

RESOURCES	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	PROJECTED 2020-21	PROPOSED 2021-22
Cash Balance	\$ 1,373,135	1,990,137	\$ 3,745,452	\$ 3,646,831	4,041,193
Revenues					
Interest Income	17,400	288,599	35,098	2,000	1,000
Transfer from Utility Fund	800,000	1,750,000	820,000	1,800,000	
Total Revenues	817,400	2,038,599	855,098	1,802,000	1,000
Total Resources	\$ 2,190,535	\$ 4,028,736	\$ 4,600,551	\$ 5,448,831	4,042,193
EXPENDITURES	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	PROJECTED 2020-21	PROPOSED 2021-22
Previously Approved Projects	\$ 200,398	\$ 283,284	953,720	1,407,638	0
Additional Proposed Projects	0	0	0	0	2,289,136
Total Expenditures	200,398	283,284	953,720	1,407,638	2,289,136
Ending Cash Balance	\$ 1,990,137	3,745,452	3,646,831	4,041,193	1,753,057

UTILITY PROJECT FUND PROJECT HISTORY

EXPENDITURES

Completed Projects

	BUDGET									
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED	PROJECT	
APPROVED	BUDGET	YEARS	2017-18	2018-19	2019-20	2020-21	2021-22	TOTALS		
WATER PROJECTS:										
Balsam Elevated Storage Tank Rehab	19-20	\$ 500,000				500,000			\$ 500,000	
Meter Replacement Program	02-20	\$ 1,222,128	845,176	68,872	154,883	132,792			\$ 1,201,722	
Dow Tower 10" Water Main Replace	17-18	\$ 300,000		129,051	90,473				\$ 219,524	
Beechwood Chemical Storage	17-18	\$ 180,000		2,475	16,500	5,161	155,864	344,136	\$ 524,136	
Drive by Water Meters	19-22	\$ 50,000				46,499		65,000	\$ 111,499	
Hydraulic Water Model/Master Plan	19-20	\$ 135,000					135,000		\$ 135,000	
Water Risk Analysis	20-21	\$ 60,000					60,000		\$ 60,000	
Lift Station Upgrades	21-22	\$ 500,000						500,000	\$ 500,000	
HR Green Chlorinization Upgrade	21-22	\$ 900,000						900,000	\$ 900,000	
Total Water Projects		\$ 3,847,128	\$ 845,176	\$ 200,398	\$ 261,856	\$ 184,451	\$ 850,864	\$ 1,809,136	\$ 3,651,881	
SEWER PROJECTS:										
WWTP Fine Screen Replacement	18-19	\$ 90,000			100	75,000			\$ 75,100	
WWTP Fine Screen Replacement #2	20-21	\$ 100,000					100,000		\$ 100,000	
Lift Station 5 Rehab	18-19	\$ 70,000				124,217			\$ 124,217	
Yaupon sewer repair	19-20	\$ 33,000				32,800			\$ 32,800	
Oyster Creek Drive sewer repair	19-20	\$ 253,000				252,500			\$ 252,500	
Sewer Lateral Line Replacement	20-22	\$ 100,000					50,000	50,000	\$ 100,000	
Sewer Modeling Analysis	21-22	\$ 150,000						150,000	\$ 150,000	
Total Sewer Projects		\$ 796,000	\$ -	\$ -	\$ 100	\$ 484,517	\$ 150,000	\$ 200,000	\$ 834,617	
OTHER PROJECTS / EQUIPMENT :										
Citizens Convenience Center	18-19	\$ 250,000			21,328	6,173	222,500		\$ 250,000	
Replace CNG Compressor	19-20	\$ 450,000				278,579	184,274		\$ 462,853	
Garbage Route Analysis	21-22	\$ 30,000						30,000	\$ 30,000	
Mulch Yard Improvements	21-22	\$ 250,000						250,000	\$ 250,000	
Total Other Projects / Equipment		980,000	0	0	21,328	284,752	406,774	280,000	992,853	
Total Water and Sewer Projects		\$ 5,623,128	\$ 845,176	\$ 200,398	\$ 283,284	\$ 953,720	\$ 1,407,638	\$ 2,289,136	\$ 5,479,351	

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.

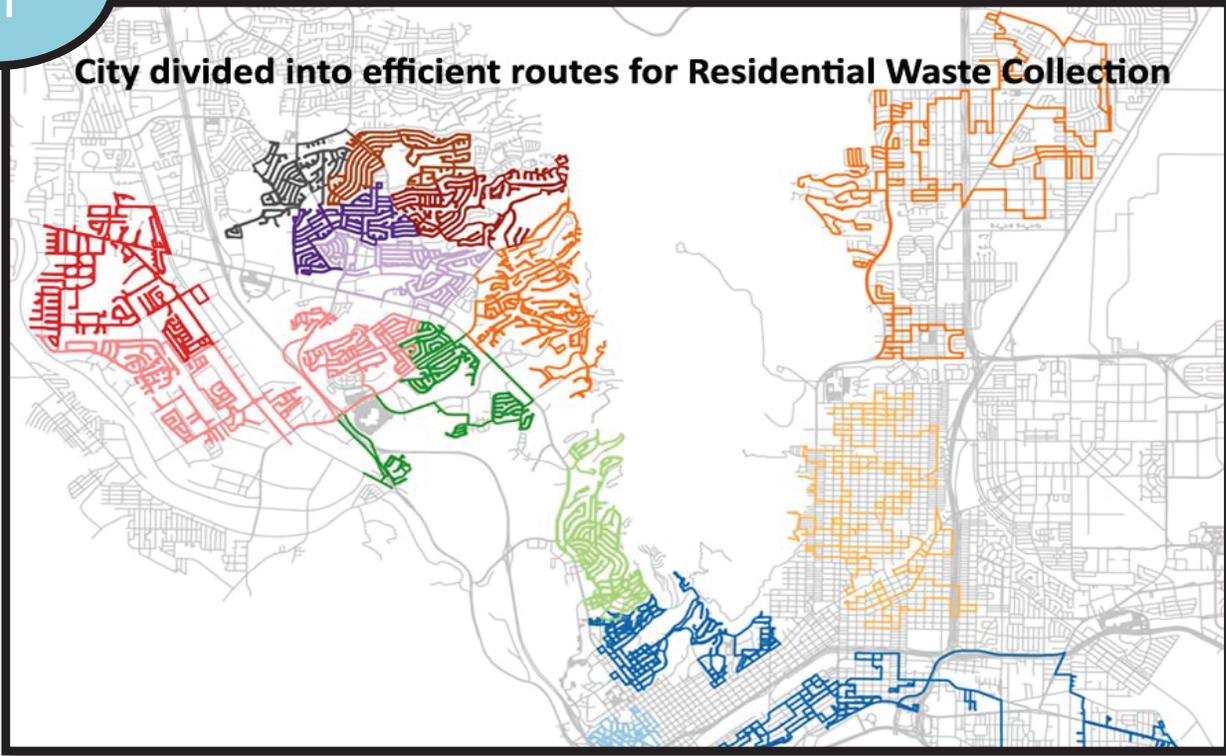
Utility Projects Fund

FY 2021-22

Proj No.	Project Description	FY 21-22	FY 22-23	FY 23-24
2020-04	OT Garbage Route Analysis	UP \$ 30,000		
2021-13	SEW Lateral Line Repair Program	UP \$ 50,000	UP \$ 50,000	UP \$ 50,000
2019-08	WAT Drive by Water Meters	UP \$ 65,000	UP \$ 65,000	UP \$ 65,000
2021-09	SEW Sewer Modeling Analysis	UP \$ 150,000		
2020-06	OT Mulch Yard Improvements	UP \$ 250,000		
2021-10	WAT Lift Station Upgrades	UP \$ 400,000	UP \$ 500,000	UP \$ 500,000
2021-14	WAT Beechwood Chemical Building	UP \$ 444,136		
2021-11	WAT HR Green Chlorinization Upgrade	UP \$ 900,000		
2017-04	WAT Dunbar EST Recoating		UP \$ 500,000	
2019-09	OT GIS Hosting			UP \$ 45,000
2019-03	OT SCADA System Master Plan			UP \$ 250,000
Utility Project Total		\$ 2,289,136	\$ 1,115,000	\$ 910,000

FUNDING TIMELINE	FY 21-22	FY 22-23	FY 23-24
FUNDING SOURCE- UP	UP \$ 2,289,136	UP \$ 1,115,000	UP \$ 910,000
Utility Projects Fund	\$ 2,289,136	\$ 1,115,000	\$ 910,000
Revenue Bond	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -

2020-04
OT



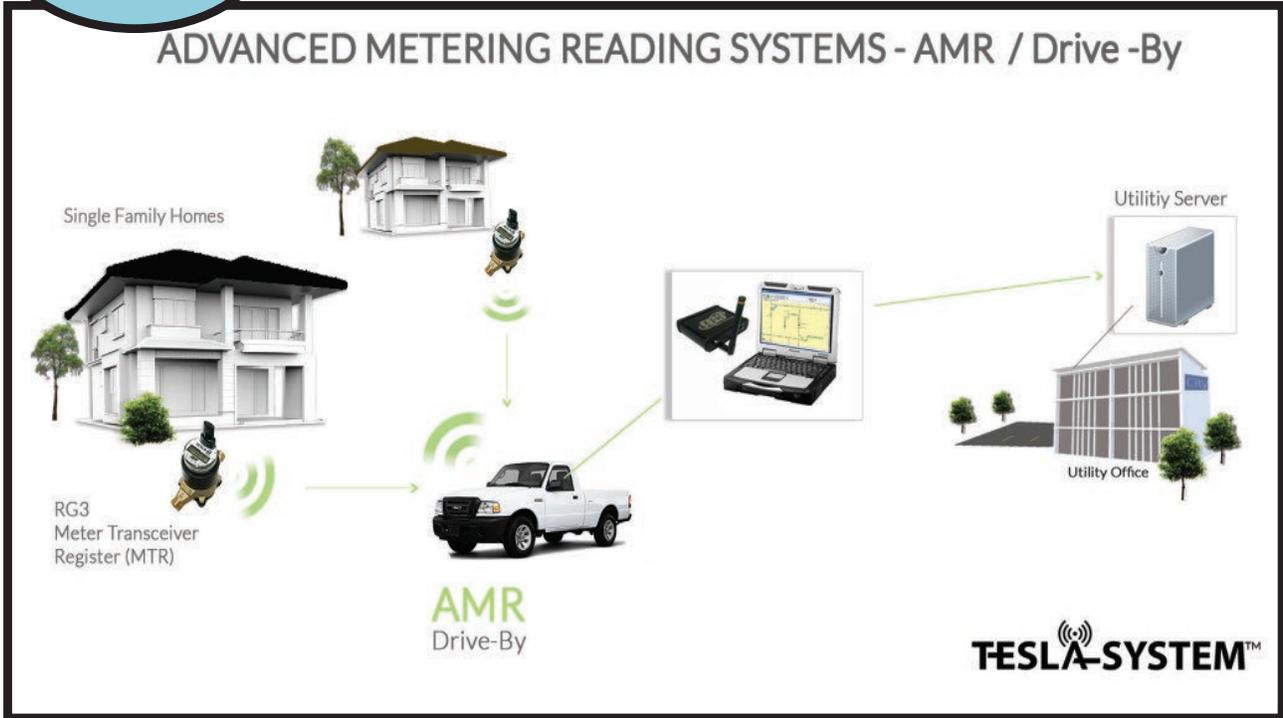
Garbage Route Analysis

Timeframe	FY 21-22	The City of Lake Jackson is growing and the strain has been felt in the Sanitation Division. Currently we are only keeping up with over \$300,000 in overtime and temporary workers help. We propose to have an outside analysis examine our routes to increase our efficiency. This will result in a cost savings on overtime and give our citizens the service they deserve. This option is for a one time analysis only.
Cost	\$30,000	
Funding	Utility Projects	
Orig CCI	306.01	
	1	

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design						
Construct		30,000				
Other						

TOTAL	-	30,000	-	-	-	-
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2019-08
WAT



Drive by Meter

Timeframe **FY 21-22+**

Cost **\$65,000**

Funding **Utility Project**

Orig CCI **306.01**
 1

Install 120 Drive by read meters as a test case in our most difficult locations to test their capabilities. The meters will be placed in areas where it is time consuming for meter techs to walk.

	Prior	FY 21-22	FY 22-23	FY 23-24	Future
Design					
Construct		65,000	65,000	65,000	
Other					
TOTAL	-	65,000	65,000	65,000	-

2021-09
SEW



Sewer System Analysis

Timeframe **FY 21-22**

Cost **\$150,000**

Funding **Utility Projects**

Orig CCI **306.01**
 1

In the past as the City has expanded we added capacity based on perceived need. As the city has aged we have attempted to clean and/or fix lines as it broke or had the loudest complaints. Newer technology and products will lead to greater efficiency and an overall superior product. We propose an analysis be done to pinpoint exactly what our trouble spots are, where efficiency can be increased and allow the city to respond to growth demands faster and more precisely. This will also have the added benefit of mapping out what and where we have assets throughout the city.

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design						
Construct						
Other		150,000				
TOTAL		150,000	-	-	-	-

2020-06
OT



Mulch Yard Improvements

Timeframe	FY 21-22	<p>The access road has reached the end of its lifespan and is no longer safe for small vehicles. It sees daily usage by both large trucks and passenger vehicles. It has become worn out and deeply rutted after the recent construction projects. We proposed to tear it out, rebuild the roadway and lay new asphalt. For the ramp, in the past we have used a 30 yard rolloff container reinforced with cables and filled with mulch as part of the ramp for the operator to use in the loading of commercial customers. This is an undesirable situation that we propose to remedy with the construction of a concrete retaining wall, with a stop bar and wing walls. We will then backfill with mulch to create a ramp. The gates ensure no after-hours dumping. The building will house the laborer who will be responsible for watching over the Customer Convenience Center once it is operational in 2021.</p>
Cost	\$250,000	
Funding	Utility Projects	
Orig CCI	306.01 1.00	

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Access Road		150,000				
Ramp		50,000				
Building		25,000				
Gates		20,000				
Other		5,000				
TOTAL	-	250,000	-	-	-	-



Lift Station upgrades

Timeframe **FY 21-22+**

Cost **\$400,000**

Funding **Utility Projects**

Orig CCI **306.01**
 1

The City currently has 47 lift stations as part of its sanitary sewer system. We propose to budget \$500,000 a year for upgrades such as supercoating, installation of new panels, new pumps, installation of SCADA or other repairs as necessary. For 2021-22, these improvements would focus on Lift Station 7.

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design						
Construct		40,000	500,000	500,000	500,000	500,000
Other						
TOTAL		40,000	500,000	500,000	500,000	500,000

2021-11
WAT

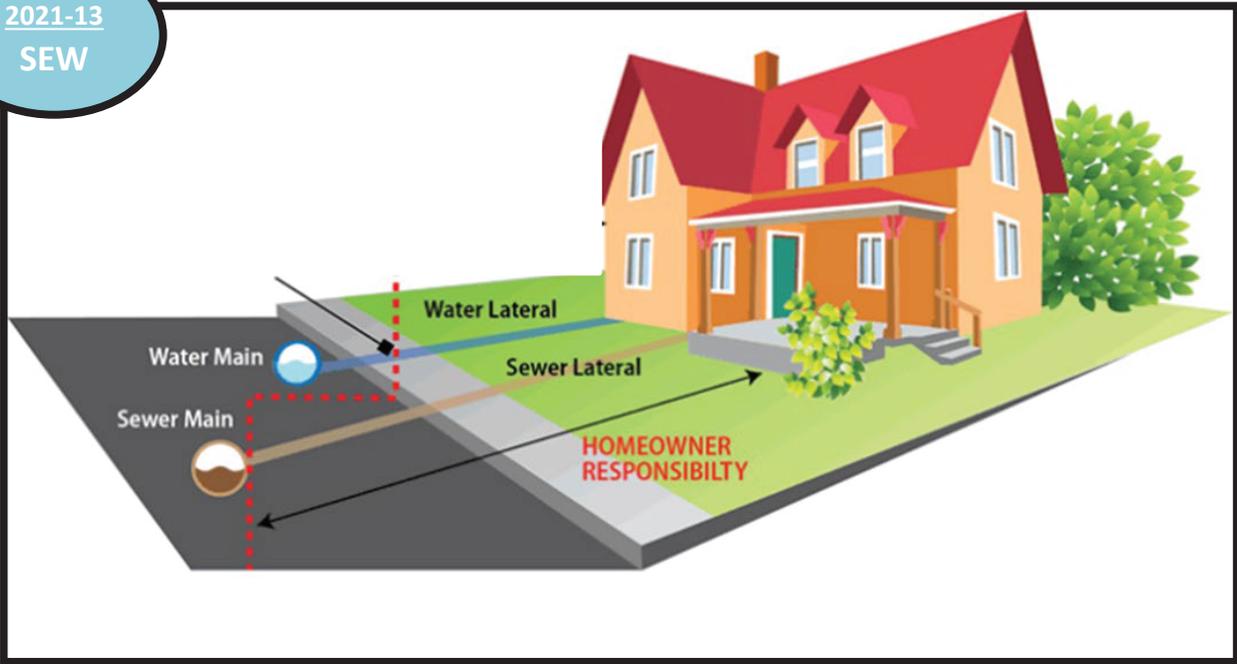


HR Green Chlorinization Upgrade

Timeframe	FY 21-22	At the recommendation of TCEQ, we propose the following upgrades to allow us better control of the water quality. These upgrades are in three phases as done by HR Green. Phase one is the installation of 4 water mixers into the 4 ground storage tanks. Phase two is upgrading Beechwood Chemical Building and Phase three is upgrading the Oak Drive tanks and wells 15&17. This will involve new piping, new valving, real time metering, new injection points and sampe taps.
Cost	\$150,000	
Funding	Utility Projects	
Orig CCI	306.01 1	

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design						
Construct		900,000				
Other						
TOTAL		900,000	-	-	-	-

2021-13
SEW



Lateral Line Replacement Program

Timeframe	FY 21-22+	<p>In March of 2021, City Council approved a new citywide program for lateral sewer line replacement. If sewer line issues arise that indicate the problem lies under the street, the home owner must first camera the line to confirm the exact location. This camera footage must then be shared with staff to review and confirm the break. If a repair is necessary, the City will then offer the proposed cost-sharing program to the resident. The program guidelines would be that the City pays for the labor of the replacement since we have an investment in the integrity of the street and the resident would pay for the materials since it is their property before and after the project. If multiple homes utilize the same lateral line that qualifies for the program, they may share the cost of the materials. The City will be responsible for selecting the contractor to complete the work based on availability and cost estimates.</p>
Cost	\$50,000	
Funding	Utility Projects	
Orig CCI	306.01 1	

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Construct	50,000	50,000	50,000	50,000	50,000	
Other						
TOTAL	50,000	50,000	50,000	50,000	50,000	-

2021-14
WAT



Beechwood Chemical Building

Timeframe	FY 21-22	The project was originally budgeted at \$180,000 in 2018. In 2018, \$2,475 was spent with Terracon for ground soil testing. We carried over the remaining budget of \$177,525 to 2019. In 2019 we spent \$16,500 with Ward, Getz & Assoc. for the intial design plans. We carried over the remaining budget of \$161,025 to 2020. In 2020 we spent \$5,060.90 with Ward Getz and\$ 499.99 with Amtek for additional design work. The remaining budget of \$155,864 is being carried over to 2021. In order to complete the project now with inflation and additional work scope, staff is requesting for \$394,136 to be allocated from the FY 21-22 Utility CIP budget. That makes \$550,000 to spend to complete the original project of constructing a new building to store and distribute chemicals. The current building will function as a home for electrical equipment, an office space for operations, and the SCADA system.
Cost	\$600,000	
Funding	Utility Projects	
Orig CCI	306.01 1	

	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future
Design	24,536					
Construct		550,000				
10% Continegency		50,000				
TOTAL	24,536	600,000	-	-	-	-

Lake Jackson started as a privately developed, master planned city back in the early 1940's. The original Master Plan for the City was done by Alden Dow, a student of Frank Lloyd Wright. Every twenty years the City does a major update of its Master Plan. In June 2016, City Council adopted its latest 20-year Master Plan.

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

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

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

- Complete Phase 3 of the Downtown Revitalization Project, \$9.9 million project. This will include all or portions of That Way, Circle Way, and North Parking Place (construction to begin in September 2021). Once this phase is complete, sixty percent of downtown will have been reconstructed to meet our new pedestrian friendly design.
- Implement Parks Master Plan and identify projects to be funded by the ½ Cent Optional Sales Tax Fund (project schedule in place).
- Expand City Hall to provide more space for current operations and growth. The plan was to take this to the voters in May of 2020, but this was postponed due to the COVID-19 pandemic.

In the long-term we want to complete the pedestrian friendly Downtown Master Plan.

LONG TERM CAPITAL PROJECTS

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

- Replace major force mains from lift stations 1 and 25 to the Wastewater Treatment Plant and upgrade these and other lift stations (lift station 25 complete), lift station #1 force main is scheduled in FY21-22.
- Complete the extension of water/sewer lines and facilities to the Airport/Alden Area (complete). We do have \$2 million ear-marked for the final sewer force main for repairs or replacement.
- Increase the maximum amount of surface water supply available from BWA from 2.0 MGD to 3.0 MGD.
- Increase groundwater production from the City’s 12 existing well by 0.7 MGD.
- Increase productivity of booster pumps in the system by 0.7 MGD.
- Add 0.45 million gallons of elevated water storage, from the current 2.55 million gallons.
- Add 0.05 million gallons of ground storage, from the current 4.25 million gallons.

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

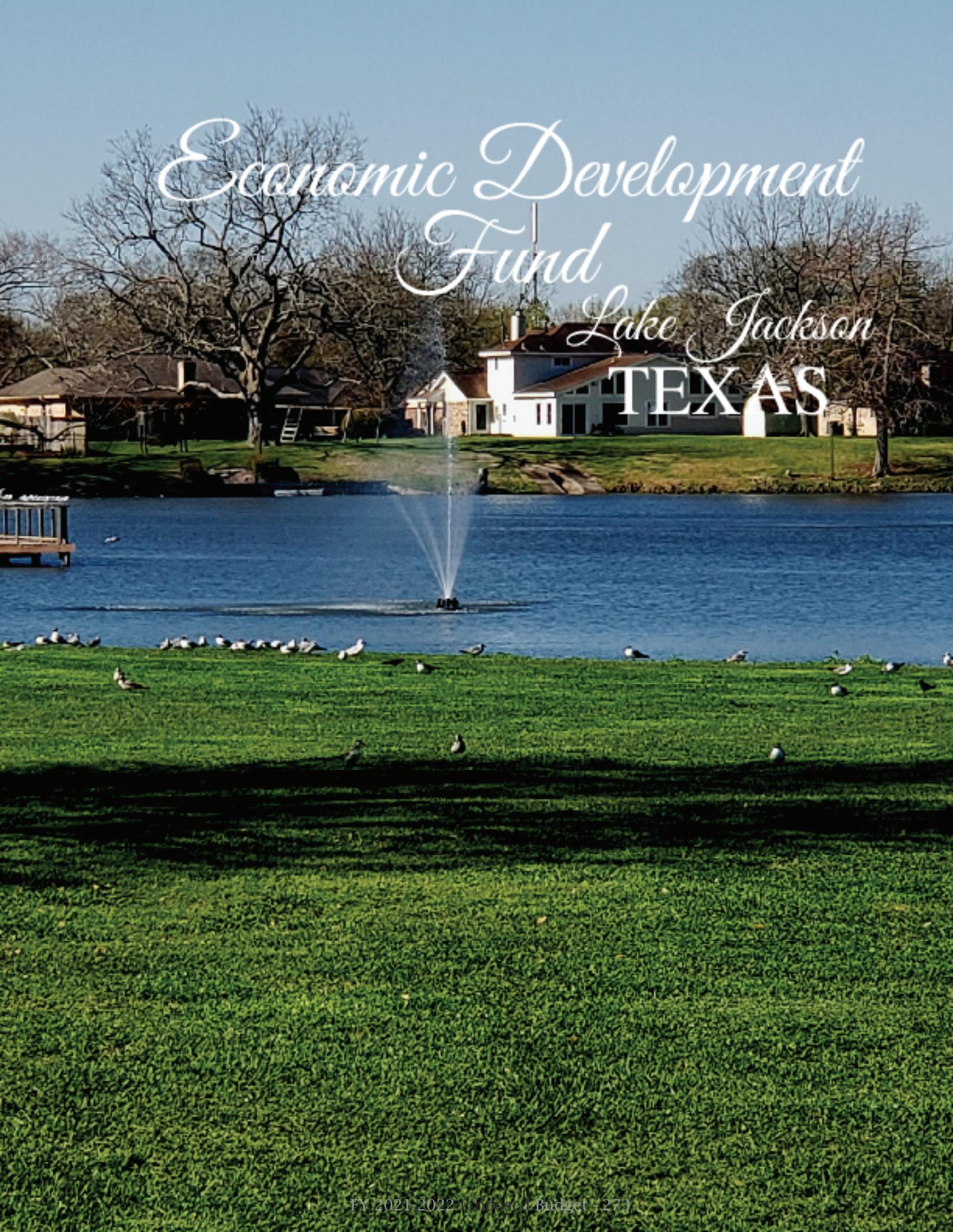
- Increase the maximum amount of surface water supply available from BWA by another 2.5 MGD (to a long-term total of 5.5 MGD).
- Increase groundwater production from the City’s 12 existing well by another 3.6 MGD.
- Increase productivity of booster pumps in the system by an additional 6.1 MGD.
- Add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

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

Wastewater System Connection and Capacity Outlook

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

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*Economic Development
Fund*
Lake Jackson
TEXAS

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is used to account for the revenue from the half-cent sales tax. Voters approved the half-cent sales tax on May 6, 1995, and collection of the tax began in October 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance, and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises.

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

In FY 21-22, a substantial number of projects have been proposed by staff as no projects were completed in FY 20-21 and certain infrastructure and amenities are requiring maintenance or replacement to remain operational. These new projects are (previously approved projects are not included on this chart):

Recreation Center Improvements			
Replace UV Disinfectant System - Both Pools	ST	\$	80,000
Rec Center Interior Carpet & Flooring	ST	\$	80,000
Rec Center Natatorium Pool Pak Dehumidifier	ST	\$	60,000
Restroom/Concession Stand Replacement			
Girls Youth Softball Restroom Expansion	CO	\$	275,000
Pee Wee Baseball Complex RR/Concesion/Storage	CO	\$	555,000
Junior Service League Restrooms	CO	\$	150,000
Dunbar Park Pavilion Restroom Replacement	CO	\$	445,000
Dunbar Football/Soccer Replacement	CO	\$	555,000
Garland Park Small Restroom Building	CO	\$	150,000
Ballfield Fence Replacement			
Pee Wee Baseball Fences (dugouts/backstops)	ST	\$	100,000
Golf Course			
Golf Course Misc Projects (Reallocate Carryover- Dredging Funds)		\$	137,000
Golf Course Misc Repairs	ST	\$	50,000
Playground Replacements			
Jasmine Park Playground & Path	CO	\$	250,000
Timbercreek Playground, Path & Nature Trail	CO	\$	275,000
Captain Terry Playground & Path	CO	\$	125,000
Dunbar Park Playground & Path	CO	\$	250,000
Pecan Park Playground & Path	CO	\$	135,000
Firemen's Park Playground & Path	CO	\$	135,000
Garland Park Playground & Path	CO	\$	200,000
Parking Lot Resurfacing & Striping			
Resurface Dunbar Pavilion Parking Lot	ST	\$	35,000
Resurface Pee Wee Parking Lot	ST	\$	50,000
Resurface & Expand Wilderness Park	ST	\$	42,000
MISC Park Projects			
Decorative Stone Sign - Harry Blevin's Complex	ST	\$	11,000
Civic Center Marque Sign	ST	\$	55,000
Garland Park Tennis Court Renovation	ST	\$	40,000
Hike, Bike and Water Trails			
Resurface Monica Brown Trail	ST	\$	100,000
		Carryover from FY20-21	\$ 137,000
		Sales Tax	ST \$ 703,000.00
		1/2 Cent CO - Debt	CO \$ 3,500,000.00

ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Fund Balance	\$ 1,357,987	\$ 2,115,750	\$ 2,115,750	2,473,176
Revenues			.	
Half Cent Sales Tax	\$ 3,398,613	\$ 3,114,429	\$ 3,400,000	3,450,000
Miscellaneous	180,986	0		
Interest Income	12,414	12,000		0
	\$ 3,592,013	\$ 3,126,429	\$ 3,400,000	3,450,000
Total Resources	\$ 4,950,000	\$ 5,242,179	\$ 5,515,750	5,923,176
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Transfer to Econ. Devl. Debt Serv.	\$ 1,349,141	\$ 1,326,074	\$ 1,326,074	1,341,239
Landscaping Maintenance	66,428	70,000	65,000	70,000
New Skate Park at MacLean/ Repairs (\$605,000)	0	302,500	302,500	372,500
Dog Park	4,250	0	0	0
Golf Course Lake Dredging	0	157,760	18,000	0
Misc Repairs at Golf Course	54,570	0	137,000	50,000
Rec Center Pool Slide	40,725	0	0	0
Parking Lot / Trails Asphalt Overlays	11,142	0	0	0
Playground Replacement	100,100	0	0	0
Golf Course Pump House	11,594	0	0	0
Recreation Center	0	0	0	220,000
Ballfield Fence Replacement	0	0	0	100,000
Playground Replacements	0	0	0	
Parking Lot Resurfacing	0	0	0	127,000
Misc Park Projects	0	0	0	106,000
Hike, Bike and Water Trails	0	0	0	100,000
Transfer to Golf Debt Service	471,300	459,600	444,000	428,100
Golf Course Operating	375,000	500,000	400,000	500,000
Transfer to General Fund	350,000	350,000	350,000	400,000
Total Expenditures	\$ 2,834,250	\$ 3,165,934	\$ 3,042,574	3,814,839
Ending Fund Balance	\$ 2,115,750	\$ 2,076,245	\$ 2,473,176	2,108,337

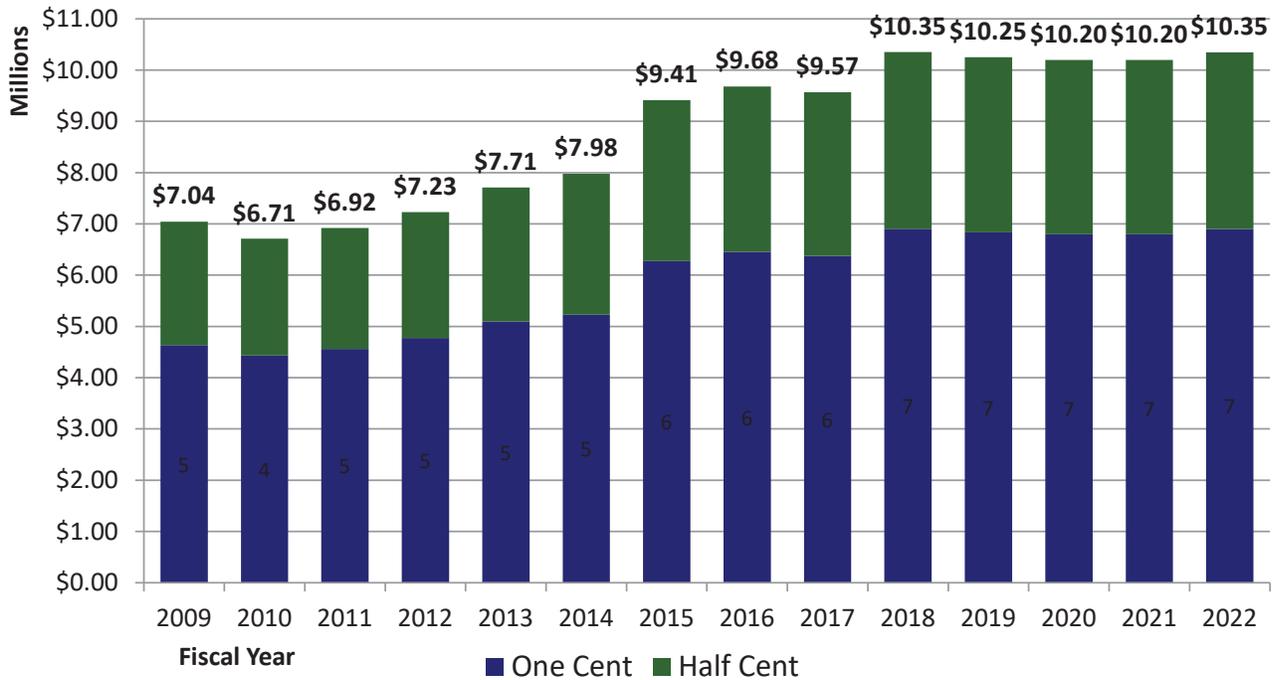
Lake Jackson Development Corporation Financial Plan

	Actual 2019 - 20	Estimated 2020 - 21	Proposed 2021 - 22	Projected 2022 - 23	Projected 2023 - 24	Projected 2024 - 25	Projected 2025 - 26
FUND BALANCE	\$1,357,987	\$2,115,750	\$2,473,176	\$2,110,000	\$1,440,000	\$1,540,000	\$2,600,000
REVENUES							
Half Cent Sales Tax	3,398,613	3,400,000	3,450,000	3,520,000	3,590,000	3,660,000	3,730,000
Miscellaneous	180,986						
Interest Income	12,414	0	0	2,500	2,500	2,500	2,500
Total Revenues	\$3,592,013	\$3,400,000	\$3,450,000	\$3,522,500	\$3,592,500	\$3,662,500	\$3,732,500
EXPENDITURES							
Transfer to Recreation Operations	350,000	350,000	400,000	425,000	450,000	450,000	450,000
Restrooms & Rec Center CO \$3M at 10 years at 3%			41,980	440,600	427,800	415,000	402,200
Parks and Recreation Projects	156,217	302,500	1,025,500	1,020,000	855,000		
Recreation Subtotal	506,217	652,500	1,467,480	1,885,600	1,732,800	865,000	852,200
Economic Development Debt Service	1,349,140	1,326,074	1,299,259	1,270,479	1,092,222	1,064,161	1,036,943
S. Parking Place Design							
Downtown Maintenance	66,428	65,000	70,000	70,000	70,000	70,000	70,000
Economic Development Subtotal	1,415,568	1,391,074	1,369,259	1,340,479	1,162,222	1,134,161	1,106,943
Golf Course Projects	66,165	155,000	50,000	85,000	100,000	100,000	100,000
Golf Course 2016 Brazos River Flood							
Golf Course Debt Service	471,300	444,000	428,100	382,500	500,000	500,000	500,000
Golf Course Operating Reserve	375,000	400,000	500,000	500,000	500,000	500,000	500,000
Golf Course Subtotal	912,465	999,000	978,100	967,500	600,000	600,000	600,000
Total Expenditures	2,834,250	3,042,574	3,814,839	4,193,579	3,495,022	2,599,161	2,559,143
Net Revenues (Expenditures)	760,000	360,000	(360,000)	(670,000)	100,000	1,060,000	1,170,000
ENDING FUND BALANCE	\$2,115,750	\$2,473,176	\$2,108,337	\$1,440,000	\$1,540,000	\$2,600,000	\$3,770,000

SALES TAX HISTORY

Fiscal Year	One Cent Sales Tax	Section 380 Sales Tax Rebate	Half Cent Sales Tax	Percentage Growth
2009	4,634,553	182,823	2,408,688	
2010	4,432,443	121,949	2,277,196	-4.36%
2011	4,562,725	148,828	2,355,777	2.94%
2012	4,772,141	143,839	2,457,990	4.59%
2013	5,093,359	145,265	2,619,312	6.73%
2014	5,226,636	277,838	2,752,237	2.62%
2015	6,276,467	285,337	3,138,233	20.09%
2016	6,454,920	264,649	3,227,460	2.84%
2017	6,377,917	77,181	3,188,958	-1.19%
2018	6,902,000	86,029	3,451,000	8.22%
2019	6,833,831	217,467	3,416,916	-0.99%
2020	6,797,225	111,468	3,398,613	-0.54%
Est. 2021	6,800,000	180,000	3,400,000	0.04%
prop ^a 2022	6,900,000	180,000	3,450,000	1.47%

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



ECONOMIC DEVELOPMENT DEBT SERVICE BUDGET SUMMARY

The Economic Development Debt Service Fund is used for the accumulation of resources to provide for the payment of principal, interest, and agent fees on debt authorized by the Lake Jackson Economic Development Corporation.

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

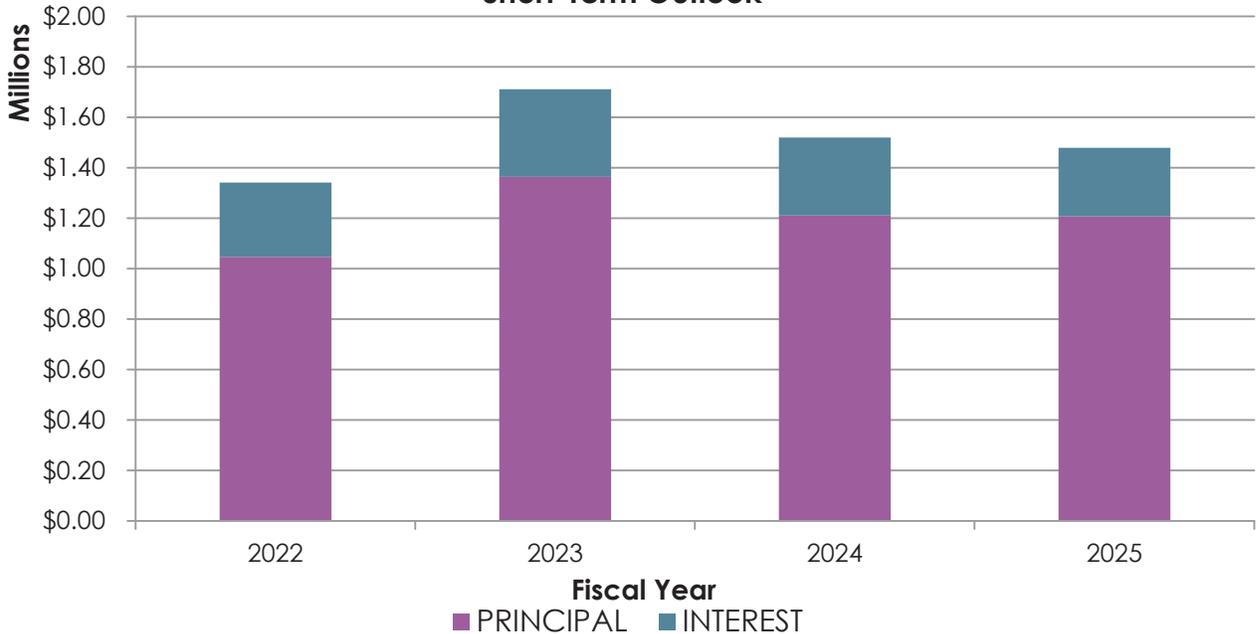
Current debt includes \$5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, \$2.0 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the extension of water lines to the airport, \$2.3 million in refunding bonds, and \$3.9 million to fund the extension of sewer lines to the airport and improvements to the main from lift station 25 (near Brazos Mall) to the wastewater treatment plant. A planned \$3.5 Million debt issuance in 2022 will be for Recreation and Park improvements.

RESOURCES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATE 2020-21	PROPOSED 2021-22
Fund Balance	\$ 0	\$ (0)	\$ (0)	\$ (0)
Revenues				
Transfer from Econ. Devl.	1,349,140	1,326,074	1,326,074	1,341,239
	<u>1,349,140</u>	<u>1,326,074</u>	<u>1,326,074</u>	<u>1,341,239</u>
Total Resources	\$ 1,349,140	\$ 1,326,074	\$ 1,326,074	\$ 1,341,239
 EXPENDITURES				
Principal	\$ 1,045,000	\$ 1,048,067	\$ 1,048,067	\$ 1,046,534
Interest	304,140	278,007	278,007	294,705
Bond Issue Cost			0	
Transfr to North Sewer Construction			0	
Total Expenditures	\$ 1,349,140	\$ 1,326,074	\$ 1,326,074	\$ 1,341,239
 Ending Fund Balance	\$ (0)	\$ (0)	\$ (0)	\$ (0)

ECONOMIC DEVELOPMENT DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		PROPOSED DEBT FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2021 - 22	1,046,534	252,725	0	41,980	1,046,534	294,705	1,341,239
2022 - 23	1,043,466	227,013	320,000	120,600	1,363,466	347,613	1,711,079
2023 - 24	890,399	201,823	320,000	107,800	1,210,399	309,623	1,520,022
2024 - 25	887,126	177,036	320,000	95,000	1,207,126	272,036	1,479,161
2025 - 26	883,189	153,754	320,000	82,200	1,203,189	235,954	1,439,143
2026 - 27	729,252	133,561	320,000	69,400	1,049,252	202,961	1,252,213
2027 - 28	706,216	114,923	315,000	56,700	1,021,216	171,623	1,192,839
2028 - 29	702,838	95,989	315,000	44,100	1,017,838	140,089	1,157,927
2029 - 30	680,000	76,269	315,000	31,500	995,000	107,769	1,102,769
2030 - 31	490,000	58,844	315,000	18,900	805,000	77,744	882,744
2031 - 32	490,000	43,744	315,000	6,300	805,000	50,044	855,044
2032 - 33	490,000	28,013	0		490,000	28,013	518,013
2033 - 34	390,000	13,438	0	0	390,000	13,438	403,438
2034 - 35	115,000	5,175	0	0	115,000	5,175	120,175
2035 - 36	115,000	1,725	0	0	115,000	1,725	116,725
TOTAL	9,659,020	1,584,029	3,175,000	674,480	12,834,020	2,258,509	15,092,529

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



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

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/21	2021-22 PRINCIPAL DUE	2021-22 INTEREST DUE	2021-22 TOTAL DUE
C.O. 2013	\$2,000,000	2.40	2033	1,200,000	100,000	31,750	131,750
C.O. 2013A	\$1,500,000	1.98	2023	300,000	150,000	6,750	156,750
C.O. 2014	\$5,500,000	2.00	2034	3,575,000	275,000	98,656	373,656
C.O. 2015 Ref	\$2,332,087	1.94	2030	2,079,020	251,534	55,869	307,403
C.O. 2016	\$3,900,000	2.09	2036	2,505,000	270,000	59,700	329,700
TOTAL ALL ISSUES				10,707,087	\$ 1,048,067	\$ 252,725	\$ 1,300,792

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

C.O. 2009:

Certificates of Obligation 2009

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

C.O. 2015 Refunding:

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

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

C.O. 2013

\$2,000,000 to fund Phase 3 of the Downtown Revitalization Project (S. Parking Place)

C.O. 2013A

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

C.O. 2014

\$5,500,000 to fund incentives agreed upon for the new HEB & Dow facilities.

C.O. 2016

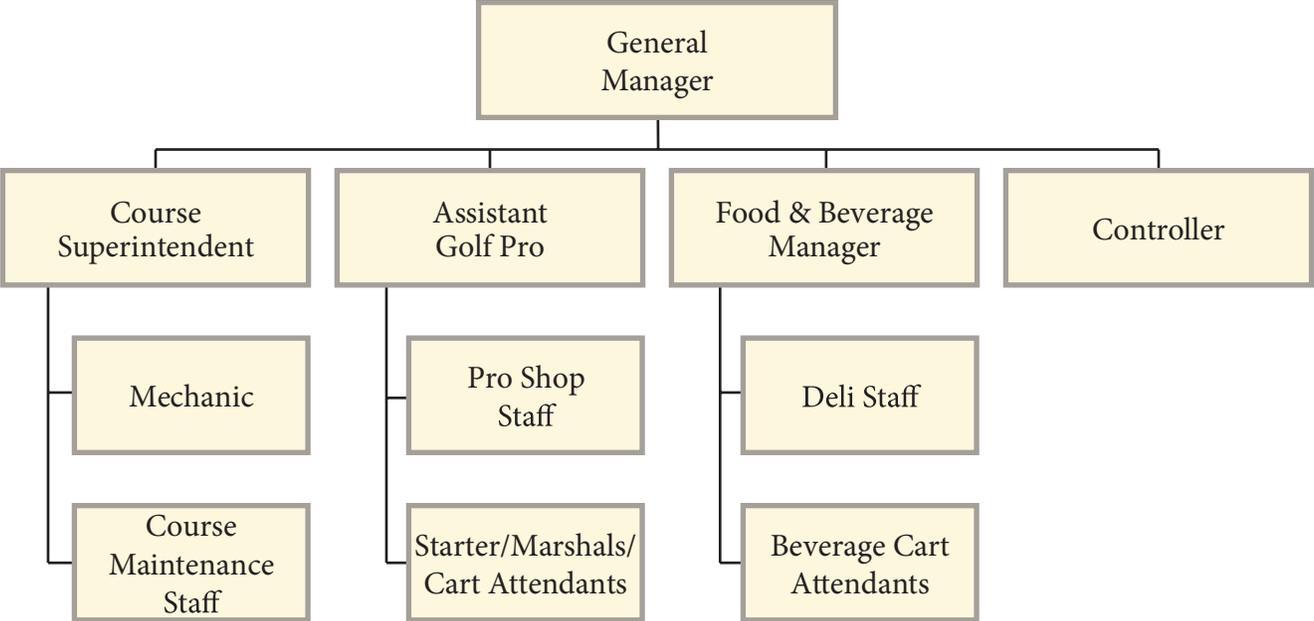
\$1,500,000 to assist in the funding of the extension of sewer to the airport area

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



*Golf Course
Fund*

Lake Jackson
TEXAS



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.

WILDERNESS GOLF COURSE

FY 2020-21 ACCOMPLISHMENTS

- The Wilderness’ rustic log cabin clubhouse and themed property provides a unique golf experience and has shown the potential to establish itself as a Wedding and Specialty Event Venue in Brazoria County.
- The food & beverage team has been slowly developing the meeting and small specialty event side of the business. The staff hosted the first wedding reception for 185 guests in January of 2020.
- The Wilderness has been recognized for its outstanding customer service with reviews on Golf Advisor and 10 consecutive True Review Customer Service Awards. In January of 2021 golfers across America from Golf Advisor ranked The Wilderness #1 Public Daily Fee Course in Texas and #3 in the U.S.
- The new Annual Pass Holders generated 300 new golfers and an additional 7,571 Players Club Rounds and \$122,931 in daily access fees. Staff also designed and launched a lower monthly Player’s Club Pass with Access Fee, which was well received.

FY 2021-22 GOALS

- Retain between 40 percent and 50 percent of the new golfers generated under the new Annual Pass Holders program.
- Promote the Players Club Pass with a daily access fee to attract the budget conscious golfer.
- Recapture tournament business and expand specialty event business by one event per month.
- Continue the blanket beverage services on the course and around the clubhouse especially during key events throughout the season.
- Network through local businesses & chambers to attract new business. Currently the course hosts golf fundraiser events for these chambers.
- Expand junior clinics, group clinics, affordable lesson packages, and evening league nights.
- Leverage National Vendor relationships to minimize yearly and seasonal cost increases.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2020-2022 Target
Total Rounds Played	34678	34736	41138	38341
Resident Rounds	16032	14241	17290	16870
Non-Resident Rounds	13428	15286	19344	16371
Tournament Rounds	5218	5250	4504	5100
Wilderness Golf Association Memberships	138	150	131	160
"Get Golf Ready" Graduates	96	100	114	125
Email Customer Base	17598	19357	24553	27008
Average Green & Cart Fees per Round	\$30.09	\$26.82	\$29.97	\$29.31
Average Pro Shop Revenue per Round	\$4.45	\$4.15	\$4.71	\$4.44
Average Food & Beverage Revenue per Round	\$6.65	\$6.53	\$6.15	\$6.28
Average Driving Range Revenue per Round	\$1.27	\$1.52	\$0.87	\$0.92

BUDGET INFORMATION

REVENUES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATE 2020-21	PROPOSED 2021-22
Course & Ground	\$ 892,444	787,199	\$ 1,055,324	960,049
Cart Revenue	129,824	144,320	193,371	163,716
Golf Shop	153,544	155,730	195,653	171,323
Range	38,813	52,627	35,274	35,171
Food & Beverage	225,787	226,866	252,941	240,874
Total Revenues	\$ 1,440,412	1,366,742	\$ 1,732,563	\$ 1,571,133
Cost of Sales				
COGS - Merchandise	97,403	98,311	127,733	111,082
COGS - Food & beverage	90,249	89,320	101,374	95,493
Total Cost of Sales	\$ 187,652	187,631	\$ 229,107	\$ 206,575
Gross Profit	\$ 1,252,760	1,179,111	\$ 1,503,456	\$ 1,364,558
EXPENSES				
Salaries & Wages (with benefits)	\$ 878,673	901,752	\$ 928,305	952,478
Course & Ground	375,298	387,430	415,316	456,897
Cart	75,242	86,980	90,947	85,680
Golf Shop	23,029	18,805	22,194	23,630
Range	8,194	4,000	7,234	7,420
Food & Beverage	25,167	16,860	19,338	18,500
General & Administrative	108,408	104,745	117,225	123,456
Total Expenses	\$ 1,494,011	1,520,572	\$ 1,600,559	1,668,061
Net Operating Income	\$ (241,251)	(341,461)	\$ (97,103)	\$ (303,503)
Non-Operating Revenues (Expenses)				
Kemper Management Fee	(93,942)	(95,364)	(93,945)	(96,288)
Trsf from General Fund	0	0	0	0
Trsf from Econ. Devl	500,000	500,000	400,000	500,000
NET INCOME	\$ 164,807	63,175	\$ 208,952	\$ 100,209

GOLF COURSE DEBT SERVICE BUDGET SUMMARY

This fund is established to account for the resources necessary to pay the principal and interest on the \$6.0M golf course general obligation bonds, issued in June of 2001, the \$1.2M Certificates of Obligation, issued in June of 2003; and the \$4M Refunding Bonds, issued in October, 2011 -- used to refund the \$6M G.O. and \$1.2M C.O. bonds.

It is anticipated the operations of the Golf Course will not provide sufficient revenues to provide funds for all the necessary debt service. Therefore, the Lake Jackson Development Corporation has set aside \$550,000 in ½ cent sales tax revenues (Economic Development Fund) for the life of the bonds to ensure funds are available for debt service payments. In 2021-2022 it is anticipated that the debt service will be paid by the \$428,100 transfer from the Economic Development Fund.

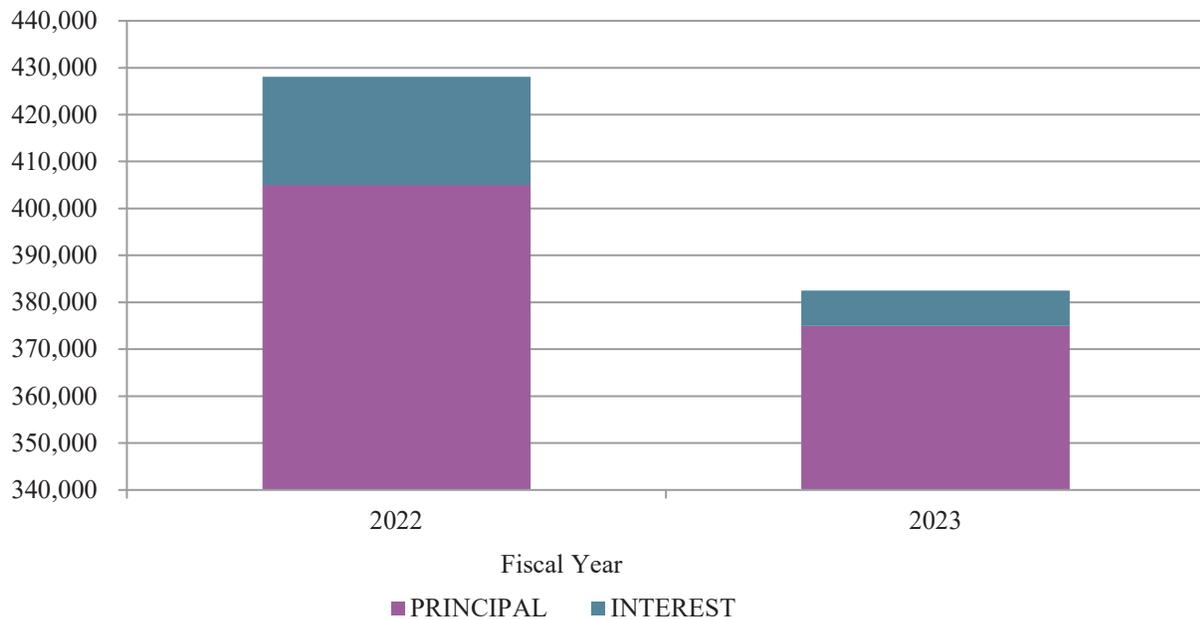
RESOURCES	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	471,300	444,000	444,000	428,100
	<u>471,300</u>	<u>444,000</u>	<u>444,000</u>	<u>428,100</u>
Total Resources	\$ 471,300	\$ 444,000	\$ 444,000	\$ 428,100

EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Principal	\$ 415,000	\$ 420,000	\$ 420,000	\$ 405,000
Interest	56,300	24,000	24,000	23,100
Paying Agent Fees				
Total Expenditures	<u>471,300</u>	<u>444,000</u>	<u>444,000</u>	<u>428,100</u>
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

GOLF COURSE DEBT SERVICE SCHEDULE

2011 REFUNDING SERIES FISCAL TOTALS			Fiscal Year
DATE	PRINCIPAL	INTEREST	TOTALS
2021 - 22	405,000	23,100	428,100
2022 - 23	375,000	7,500	382,500
TOTAL	\$780,000	\$30,600	\$810,600

Long-Term Debt Schedule



CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/21	2021-22 PRINCIPAL DUE	2021-22 INTEREST DUE	2021-22 TOTAL DUE
G.O. 2011 Ref	\$4,000,000	3.81	2023	\$ 780,000	405,000	23,100	428,100
TOTAL ALL ISSUES				\$780,000	\$ 405,000	\$ 23,100	\$ 428,100

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

REFUNDING BONDS - Series 2011

Certificate of Obligation Bond Series 2002 - REFUNDED

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



Other Funds

Lake Jackson
TEXAS

The objectives of this fund are:

1. To provide the necessary cash to replace equipment as it becomes obsolete or worn out and at the same time minimize the year-to-year budgetary impact of equipment purchases.
2. To provide a means, other than short term borrowing, to purchase additional equipment; and, at the same time minimize the year-to-year budgetary impact of such new acquisitions.
3. To serve as our self-insurance on our equipment/vehicles for values under \$20,000.

How the fund functions:

Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This amount is budgeted in each department's operating budget as a transfer to equipment replacement. Equipment purchases are then budgeted in the Equipment Replacement Fund.

The amount a department budgets as their transfer to Equipment Replacement is based on the equipment used by the department, the equipment's estimated cost and its estimated life. For example, if a mower was purchased for the Parks Department for \$10,000 in 2015 with an estimated life of five years, the Parks Department would transfer \$2,000 ($10,000 \div 5$) into the Equipment Replacement Fund in each of the years 2015 thru 2020.

The following purchases have been recommended for FY 21-22:

Equipment type Amount

Replace 3 patrol vehicles \$147,000

Replace Fire Chief Unit \$70,000

New Fire Department Equipment (Gear Washer & Dryer, SCBA Fill Station, (3) Thermal Cameras)
\$104,400

Replace EMS Ambulance \$300,000

Replace Streets Portable Light Plant \$20,000

Replace Drainage truck \$42,000

Replace Drainage Tractor \$44,000

New Drainage Mowing Deck \$7,500

New Parks Mower \$12,000

Replace 2 Sanitation Garbage Trucks \$700,000

New Sanitation Loader \$120,000

Replace Sanitation Truck Cameras (25) \$12,500

Computer equipment (citywide) \$355,200

\$1,934,600

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 21-22 will ultimately increase transfers from the General and Utility Funds. Transfers to equipment replacement are budgeted in each department and calculated based on the department's equipment which has been purchased from this fund. When we make major purchases in a given year, the following year the impact on the operating fund is felt.

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Fund Balance	\$ 6,788,333	\$ 8,092,278	\$ 8,092,278	\$ 7,648,189
Revenues				
Transfer from General Fund	1,475,325	1,474,830	1,474,830	1,610,855
Transfer from Utility Fund	651,545	651,545	651,545	687,755
Interest Income	71,341	50,000	4,000	3,500
Insurance Proceeds	45,575			
TCEQ Vehicles			25,000	
Sale of Fixed Assets				
	\$ 2,243,786	\$ 2,176,375	\$ 2,155,375	\$ 2,302,110
Total Resources	\$ 9,032,119	\$ 10,268,653	\$ 10,247,653	\$ 9,950,299

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Computer Equipment & Software	\$ 243,084	\$ 252,000	\$ 252,000	\$ 355,195

ADMINISTRATION:

COURT:

Replace Courtroom Video system				78,500
Replace Courtroom Audio System	6,897			

POLICE:

Replace #1171 Patrol Tahoe	49,261			
Replace #865 Community Police -Tahoe		43,000	42,725	
New Ford F250- EMC Deputy	40,148			
Replace #1188 PPV with Tahoe				55,000
Replace #1190 PPV with Tahoe				55,000
Replace #1071 PPV with Explorer				37,000
Replace # 1018 Patrol Tahoe (1239)	35,609	55,000	55,000	
Replace # 1187 Patrol Tahoe		55,000	55,000	
Patrol 1228 replaced 1077	33,675	14,325	17,081	
Patrol 1238 replaced 1191	34,675		8,434	
Outfit patrol v#1239			20,500	
Replace 1015 Det. Lt. Staff		34,000	34,000	

ENGINEERING:

FIRE:

Replace Security Cameras at FS#1	14,580			
Replace #1056 with New Truck for Fire Chief				70,000
New Gear Washer				9,300
New Gear Dryer				12,600
New SCBA Fill Station				63,000
New Thermal Cameras (3)				19,500

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
<u>EMS:</u>				
Replace medic 6 Ambulance #1163				300,000
<u>HUMANE</u>				
<u>PARKS:</u>				
Replace #1043 Pick Up		42,000	41,732	
Replace #1133 Exmark Mower	9,069			
Replace #1134 Exmark Mower	9,069			
Replace #1156 Exmark Mower	9,069			
Replace #1132 Exmark Mower	9,069			
New Ex Mark mower				12,000
Replace Tractor # 534		26,000	21,750	
Replace Exmark #1159		10,000	9,069	
Replace Exmark #1161		10,000	9,069	
Replace Tractor Deck #1012		4,000	3,713	
Replace Mowing Deck #1010		6,500	6,500	
<u>STREETS:</u>				
Replace Portable Light Plant # 1016				20,000
<u>DRAINAGE:</u>				
Replace 2001 Ford F-150 CNG #717	38,553			
Replace 2001 Ford F-150 CNG #718	39,853			
Replace Slope Mower #497		120,000	120,000	
Replace Mowing Tractor #600			42,692	
Replace Pick Up #1035	39,853			
Replace #1027 Chevy Silverado 2500 (2009)				42,000
Replace #600 John Deere Tractor				44,000
New 9' Mower Deck				7,500
<u>CODE ENFORCEMENT:</u>				
Replace 2007 Honda Civic #883	38,108			
Replace #813 - Code		43,000	40,101	
<u>RECREATION:</u>				
<u>GARAGE:</u>				
Replace Video Camera System	39,488	45,000	43,959	
Replace Four Post 62,000 Truck Lift		85,000	117,000	

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES

ACTUAL	BUDGET	ESTIMATED	PROPOSED
2019-20	2020-21	2020-21	2021-22

UTILITY ADMIN:

WATER PRODUCTION:

WASTE WATER:

Replace #1057 & 1060 Vactor Truck	64,491	355,509	323,240
Replace 2009 Chevy Pick Up # 1034		55,000	55,000
New Single Cab Truck			40,000

SANITATION:

Replace #1006 Flatbed CNG		41,667	175,000
New 40 - 4 cy Dumpsters	30,292		
Replace #1007 Flatbed trailer		41,667	175,000
Replace #1008 Flatbed Trailer		41,667	175,000
Replace Res Garb Truck # 810		325,900	325,900
Replace Res Garb Truck # 869		325,900	300,000
Replace #807 Commercial Side Load	155,000	170,000	130,000
Replace #869 Refuse Rear Loader			350,000
Replace #875 Refuse Rear Loader			350,000
New Articulating Loader			117,000
Replace Cameras (25)			12,500

CIVIC CENTER:

Total Expenditures	\$ 939,841	\$ 2,202,134	\$ 2,599,464	\$ 2,050,095
Ending Fund Balance	\$ 8,092,278	\$ 8,066,519	\$ 7,648,189	\$ 7,900,204

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 leu of dedicated park land. In 2019, the City received payment of \$55,400 for 220 apartment units at \$252/per. This payment was deposited into the Parks Fund for future park improvements/developments.

PROJECTS FOR FY 2021-22

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

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

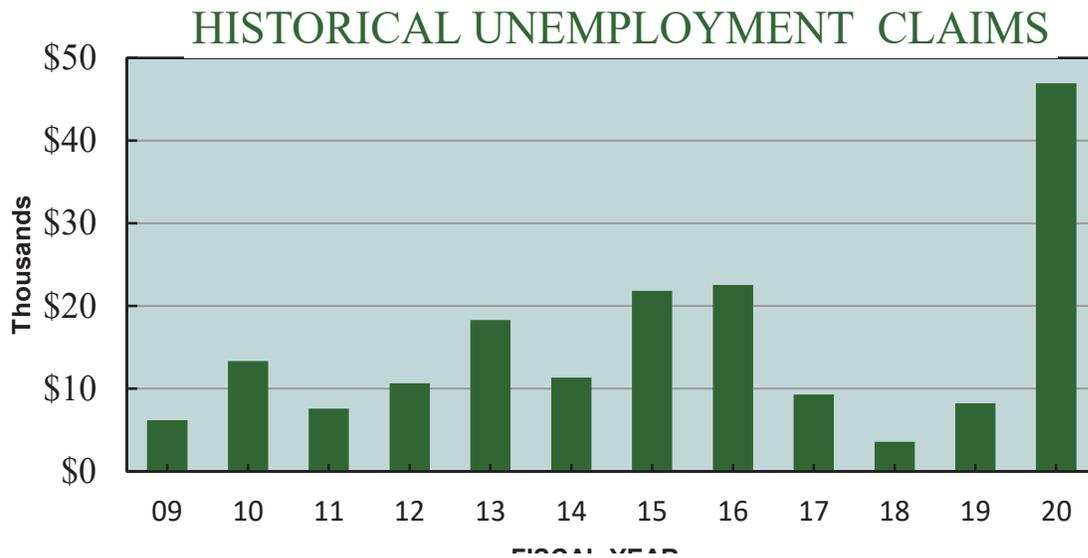
PARKS FUND BUDGET SUMMARY

<i>RESOURCES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-2021	2020-2021	2021-22
Fund Balance	\$ 123,175	\$ 101,696	\$ 101,696	\$ 76,731
Revenues				
Interest Income	\$ 1,187	\$ 0	\$ 35	\$ 35
Contributions and Donations		0	0	0
	<u>\$ 1,187</u>	<u>\$ 0</u>	<u>\$ 35</u>	<u>\$ 35</u>
Total Resources	\$ 124,362	\$ 101,696	\$ 101,731	\$ 76,766
<i>EXPENDITURES</i>	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-2021	2020-2021	2021-22
Parks Projects - CM (LJ Softball)	\$	\$	\$ 5,000	\$
Park Projects - CM (Key Club)	17,116			
Park Projects - CM (Babe Ruth Baseball)	689			
Park Projects - CM (Little League BB)	4,861			
Kid Fishing Event		2,000		2,000
Community (matching) Park Improvement Funds		20,000	15,000	20,000
Contingency		5,000	5,000	5,000
	<u>\$ 22,666</u>	<u>\$ 27,000</u>	<u>\$ 25,000</u>	<u>\$ 27,000</u>
Total Expenditures	\$ 22,666	\$ 27,000	\$ 25,000	\$ 27,000
Ending Fund Balance	\$ 101,696	\$ 74,696	\$ 76,731	\$ 49,766

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Fund Balance	\$ 108,305	\$ 62,388	\$ 62,388	\$ 47,413
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	1,028	1,000	25	25
	<u>\$ 1,028</u>	<u>\$ 1,000</u>	<u>\$ 25</u>	<u>\$ 25</u>
Total Resources	\$ 109,333	\$ 63,388	\$ 62,413	\$ 47,438

EXPENDITURES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Unemployment Claims	\$ 46,944	\$ 15,000	\$ 15,000	\$ 20,000
Total Expenditures	\$ 46,944	\$ 15,000	\$ 15,000	\$ 20,000
Ending Fund Balance	\$ 62,388	\$ 48,388	\$ 47,413	\$ 27,438



SPECIAL EVENTS FUND

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Fund Balance	\$ 9,289	37,876	37,876	71,646
Revenues				
Transfer from General Fund	\$ 30,000	0	0	30,000
Transfer from Motel Occ.	55,889	59,690	56,500	75,600
Revenues from FOL	14,279	0	0	14,000
Miscellaneous (Special Events)	6,390	0	18,000	18,000
Interest	77	0	70	0
	<u>\$ 106,634</u>	<u>\$ 59,690</u>	<u>\$ 74,570</u>	<u>\$ 137,600</u>
Total Resources	\$ 115,923	\$ 97,566	\$ 112,446	\$ 209,246
EXPENDITURES				
	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2019-20	2020-21	2020-21	2021-22
Festival of Lights	\$ 53,921	0	2,800	40,000
Concerts in the Park	950	0	0	25,000
July 4th Celebration	8,470	0	20,000	25,000
Misc / Advertising	0	0	0	2,500
Tournaments	0	0	0	3,500
Misc./Pay Concerts	14,706	0	18,000	18,000
Senior Fest	0	0	0	0
	<u>\$ 78,047</u>	<u>\$ 0</u>	<u>\$ 40,800</u>	<u>\$ 114,000</u>
Total Expenditures	\$ 78,047	\$ 0	\$ 40,800	\$ 114,000
Ending Fund Balance	\$ 37,876	\$ 97,566	\$ 71,646	\$ 95,246

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Fund Balance	\$ 941,824	\$ 951,063	\$ 951,063	\$ 951,463
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	0
Interest Income	9,239	10,000	400	400
	<u>\$ 9,239</u>	<u>\$ 10,000</u>	<u>\$ 400</u>	<u>\$ 400</u>
Total Resources	\$ 951,063	\$ 961,063	\$ 951,463	\$ 951,863
EXPENDITURES				
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	0
Transfer to General Fund	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 951,063	\$ 961,063	\$ 951,463	\$ 951,863

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Fund Balance	\$ 416,777	\$ 420,865	\$ 420,865	\$ 421,010
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	4,088	6,000	145	140
	<u>\$ 4,088</u>	<u>\$ 6,000</u>	<u>\$ 145</u>	<u>\$ 140</u>
Total Resources	\$ 420,865	\$ 426,865	\$ 421,010	\$ 421,150
EXPENDITURES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	<u>\$ 420,865</u>	<u>\$ 426,865</u>	<u>\$ 421,010</u>	<u>\$ 421,150</u>

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. The maximum level of funds allocated to Level 1 is \$568,803 for FY 2021-2022. The maximum may be adjusted annually by the City Council, taking into consideration inflation and increases in operating expenditures. This year, the base amount was adjusted 4.2%.

As much as 29% of Level 1 Funds to be used for promotion of tourism through:

1. Brazosport Convention & Visitors Council; and/or
2. Individual contractors who will advertise and promote the City;

As much as 14% of Level 1 Funds to the Brazosport Fine Arts Council to be used for the promotion of the arts;

As much as 21% of Level 1 Funds to the Museum of Natural Science at the Center for Arts and Sciences operated by the Brazosport Fine Arts Council to encourage visitations to museums;

As much as 21% of Level 1 Funds to the Lake Jackson Historical Museum to encourage visitations to historical museums and sites;

As much as 14% of Level 1 Funds to be used to promote Festival of Lights and other types of festivals or events that promote tourism;

As much as 1% of Level 1 Funds to be used to fund tourism-marketing material.

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. The HOT Committee is recommending that level 2 funds for FY 2021-22 be used to continue funding a regional marketing campaign to increase tourism to Lake Jackson.

MOTEL OCCUPANCY TAX FUND BUDGET SUMMARY

RESOURCES	ACTUAL		BUDGET		ESTIMATED		PROPOSED		
	2019-20		2020-21		2020-21		2021-22		
Fund Balance	\$	126,764	\$	85,283	\$	85,283	\$	85,863	
Revenues									
Hotel Occupancy Tax									
Best Western	\$	78,560	\$	86,000	\$	62,600	\$	86,000	
Super 8		17,316		20,000		16,200		22,000	
Staybridge Suites		102,144		127,000		120,000		160,000	
Less Rebate		(66,394)		(82,550)		(78,000)		(104,000)	
Clarion		31,447		36,000		36,000		40,000	
Comfort Suites		57,790		67,000		62,800		82,000	
Courtyard by Marriott		178,108		217,000		168,000		218,000	
Less Rebate		(133,581)		(162,750)		(126,000)		(163,500)	
Woodspring		43,919		37,000		70,000		84,000	
Candlewood		74,961		82,000		72,000		75,000	
Total Occupancy Tax	\$	384,272	\$	426,700	\$	403,600	\$	499,500	
Interest Income		1,290		100		30		30	
	\$	385,561	\$	426,800	\$	403,630	\$	499,530	
Total Resources	\$	512,326	\$	512,083	\$	488,913	\$	585,393	
EXPENDITURES									
		ACTUAL		BUDGET		ESTIMATED		PROPOSED	
		2019-20		2020-21		2020-21		2021-22	
Fine Arts Council	\$	55,889		59,690		56,500		75,600	
Brazosport Area C of C		115,769		123,640		117,050		144,800	
Museum of Natural Science		83,833		89,530		84,700		105,000	
L.J. Historical Museum		83,833		89,530		84,700		105,000	
Level 2 Expenditures		31,581		0		0		0	
Marketing Items / Brochure		250		4,265		3,600		4,800	
Transfer to Special Events		55,889		59,690		56,500		75,600	
Total Expenditures	\$	427,043	\$	426,345		403,050	\$	510,800	
Ending Fund Balance	\$	85,283	\$	85,738		85,863	\$	74,593	

Level 1 Max Increase to \$568,803 based on .042 CPI Adjustment (April 2020 to April 2021)

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 2021, \$20,000 was amended to the PEG Fund budget for audio-visual upgrades in Council chambers. The upgrades enabled Council and Planning Commission meetings to be streamed live.

RESOURCES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Fund Balance	\$ 348,544	371,747	371,747	356,017
Revenues				
PEG fees	\$ 69,004	70,000	66,000	65,000
Interest	3,699	2,500	270	250
	<u>\$ 72,703</u>	<u>\$ 72,500</u>	<u>\$ 66,270</u>	<u>\$ 65,250</u>
Total Resources	\$ 421,247	\$ 444,247	\$ 438,017	\$ 421,267
EXPENDITURES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Operating Expenses				
Operating Supplies/BISD	\$ 49,500	62,000	62,000	45,000
Operating Supplies/City	<u>\$</u>	<u>20,000</u>	<u>20,000</u>	<u>20,250</u>
Total Expenditures	\$ 49,500	\$ 82,000	\$ 82,000	\$ 65,250
Ending Fund Balance	<u>\$ 371,747</u>	<u>\$ 362,247</u>	<u>\$ 356,017</u>	<u>\$ 356,017</u>

POLICE SEIZURE FUNDS BUDGET

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

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

RESOURCES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Fund Balance	\$ 93,418	\$ 78,240	\$ 78,240	\$ 95,340
Revenues				
Seizures	\$ 54,661	\$ 52,000	52,000	52,000
Misc	0			
Interest	114	100	100	100
	<u>\$ 54,775</u>	<u>\$ 52,100</u>	<u>\$ 52,100</u>	<u>\$ 52,100</u>
Total Resources	\$ 148,193	\$ 130,340	\$ 130,340	\$ 147,440
EXPENDITURES	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22
Reimbursement (30% to DA)	\$ 483	\$	\$	\$
Undercover Operations				
Operating Supplies	69,471	18,200	35,000	30,000
Miscellaneous				
	<u>\$ 69,953</u>	<u>\$ 18,200</u>	<u>\$ 35,000</u>	<u>\$ 30,000</u>
Total Expenditures	\$ 69,953	\$ 18,200	\$ 35,000	\$ 30,000
Ending Fund Balance	\$ 78,240	\$ 112,140	\$ 95,340	\$ 117,440

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Multi-Year Funds

Lake Jackson

TEXAS

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

2010 Infrastructure Improvement Bond Construction Fund

This was the first phase of bonds approved by the voters in May 2010. Projects included drainage and street spot repairs. The project for \$1 million in street spot repairs and the first two major drainage projects are complete. Due to the need for additional funding the Willow/Blossom drainage project will be completed from the 2016 Infrastructure bond fund. The South Yaupon drainage structure crossings include three separate drainage structures. Two of these structures were completed with street reconstruction in Woodland Park. The remaining structure is currently under construction.

2013 Downtown Revitalization Bond Construction Fund

This fund accounts for the proceeds from the issuance of \$2 million in Certificates of Obligation sold in March 2013. Proceeds were used for the completion of Phase III of the downtown plan – South Parking Place. This project is complete. Less than \$30,000 remains in this fund and maybe be used for small projects in the area.

2014 Economic Incentives Infrastructure Reimbursement Fund

This fund accounts for the proceeds from the issuance of \$5.5 million in Certificates of Obligation. The proceeds are to reimburse HEB for the public infrastructure installed to redevelop the Oak Woods subdivision and to reimburse Dow for public infrastructure associated with the development of the Dow Texas Innovation Center. Dow did not request reimbursement for all their allotted funds. An additional project to replace damaged street panels in areas around the Dow facility is also complete. Less than \$100,000 of the original bond proceeds remains and can be used for an infrastructure project in the HEB or Dow area.

2016-2017 Infrastructure Improvement Bond Construction Fund

This fund accounts for the first and second phase of bonds approved by the voters in May 2016. The first phase consists of \$3 million to add an additional 2-lane bridge on Plantation Drive at the Flag Lake Channel (complete), drainage improvements in the Willow/Blossom/ Daisy area (primary contract complete), add traffic signals and right turn lanes at Circle Way & Oak Drive at City Hall (complete), and fund the design for replacement of residential streets in Woodland Park (complete). The second \$4 million phase includes the construction funding of the Woodland Park project (complete). Included in this project will be two of the drainage structures on Yaupon that were originally funded by the 2010 Bond Fund(complete). As with all our residential street reconstruction projects it includes Water and Sewer line replacement. Because we have several Water and Sewer Bond funds with projects completed under budget, the Water and Sewer portion of Woodland Park will be moved to these funds. Specifically, the 2016 Water and Sewer Bond Fund. This freed an estimated \$600,000 in this fund to be available to address drainage related concerns that came to light in the 2017 flood. We were also able to allocate some money to panel replacements, a project which will seem be under construction. The second phase also includes \$650,000 for the engineering of the next portion of the downtown revitalization (Engineering complete). There remains some unallocated money in this fund that may be needed for the upcoming downtown project construction which was delayed due to Covid.

MULTI-YEAR FUNDS SUMMARY - GENERAL

2018 Infrastructure Improvement Bond Construction Fund

This fund accounts for the third and final phase of the bonds approved by the voters in May of 2016. It will consist of \$9 million to fund the next phase of the downtown revitalization. Phase 4 of the Downtown Revitalization project includes the reconstruction of 2,525 linear feet of streets, sidewalks, utility lines, and public parking along North Parking Place, That Way from Parking Way to Oyster Creek Drive, and Circle Way from Oak Drive to That Way. The project will also include adding public gathering spaces and pedestrian improvements to the area. Construction was delayed due to the pandemic, but plans are now out for bid.

2021 Infrastructure Improvement Bond Construction Fund

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

2022 Parks and Recreation Improvement Bonds

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

2013 Water and Sewer Bond Construction Fund

This fund accounts for the proceeds from the issuance of \$2 million in Revenue Bonds and \$1.5 million in Certificates of Obligation. Projects funded include the Northwest water system expansion, (complete) Sewer line re-placements, local lift station renovations and repair, and repainting of the Dow Ag water tower. All of the original projects are complete and under original estimated amounts. Remaining funds were used to complete the Marigold Sewer line repair, additional local lift station renovations and water mixers for the ground storage tanks. The water mixer project is currently ongoing.

2016 Water and Sewer Bond Construction Fund

This fund accounts for the proceeds from the issuance of \$3.0 million in Water and Sewer Bonds and \$3.9 million in Certificates of Obligation. The largest part of these funds (\$4.5 million) was used to extend Sewer to the Airport/ Alden Development. The remaining \$2.4 million was used to replace and upgrade the force main from Lift Station 25 to the Wastewater Treatment Plant. These two projects are complete and substantially under budget. The remaining funds are being used to complete additional water and sewer projects including the replacement of Water well 5 (complete), Woodland Park Water and Sewer (complete), repair and paint the Oak Drive Water Tower (complete), Booster Pump replacement at Oak Drive (engineering only), and SCADA for monitoring of the water system (this portion complete). After the completion of these projects there remains slightly over \$800,000 which is reserved for the additional transmission line for the Northwest sewer project.

2017 Water and Sewer Bond Construction Fund

This fund will account for the issuance \$5.0 million of Water and Sewer bonds. This will include rehabilitation of the entire basin 6 area. This project was divided into three phases, it has now been reduced to two phases. Both phases are now complete and substantially under the original budget. Basin 6 includes Plantation Drive, Cedar, Post Oak, North Shady Oaks and Garland to Garland Court Other projects budgeted include the Lake Forest sewer rehab (phase I) and Huisache Sewer replacement. Because Basin 6 and this project were under budget we were able to extend this project to include both phases of Lake Forest. This project is approximately 90% complete. With these projects nearing completion, there are still substantial funds remaining. Plans are to fund the remaining portion of the Ground Storage Tank Mixer project and the project to rehab the Wastewater Treatment Plant Headworks.

2019 Water and Sewer Bond Construction Fund

This fund will account for the December 2019 issuance \$5.0 million of Water and Sewer bonds. This was initially earmarked for a new water well and water tower near the airport to support the development of the Alden subdivision. With the development of the Alden subdivision substantially delayed, the rehab of Lift Station 1 and the replacement of the force main from Lift Station 1 to the wastewater treatment plant has become the priority. Engineering and planning for these projects has begun.

2010 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2010 voters approved the issuance of \$7 million in General Obligation Bonds. This fund was established to account for the bonds sold in July 2010. Due to the rising costs of concrete, the Willow/Blossom drainage project designed to reduce localized street flooding in that area of the City was moved to the 2016 Bond Issue. All other projects planned for this bond issue have been completed.

\$2 million was allocated for Drainage projects. The major focus of these projects was ditch improvements downstream from the State Highway 288 project. Work is complete on three Oak Drive crossings and the Elm crossings. The remaining project is the completion of the three Yaupon crossings. Two of these crossings were completed the Woodland Park project in the 2016-17 Infrastructure Bond Fund. The remaining money in this fund will complete the third crossing. This work is progressing now. In general terms, these projects will improve drainage in the area between Oyster Creek Drive and SH 288/332 or all of the area that drains into the Clute/Lake Jackson (Velasco) ditch.

IMPACT ON OPERATING BUDGET

There is minimal direct impact of these projects, however the ditch linings will lessen the long-term maintenance of these ditches necessary to control erosion. Mowing will also be simpler and quicker. Localized minor street flooding during 10-year rain events will be minimized.

2010 Infrastructure Improvements Bond Construction Fund As of March 2021

	Project to Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 3,003,735	\$ 3,003,735
Transfer From 2004 Infrastructure Bond Fund	67,177	67,177
Transfer from 2007 Infrastructure Bond Fund	24,025	24,025
Transfer from 2009 Infrastructure Bond Fund	5	5
Interest Earned		
Prior years	59,200	59,200
Fiscal 2021 (thru period 6)	111	200
Total Interest Earned	<u>59,311</u>	<u>59,400</u>
Total Resources	\$ 3,154,253	\$ 3,154,342

	Original Budget	Project To Date *	Remaining to be spent	Total Projected
Willow Blossom Drainage	\$ 400,000	\$	\$	\$
Oak Dr. Structure Crossings (3)	470,000	462,884		462,884
S. Yaupon Structure Crossings (2)	311,700	619,636	0	619,636
Elm Structure Crossings (2)	149,200	397,045		397,045
S Yaupon, Elm & Magnolia linings	399,200	62,689		62,689
Anchusa, Timbercreek Park, Upper Slave	185,000	178,717		178,717
Arterial Streets Drought Repair	1,000,000	1,001,042		1,001,042
Contingency	84,900			
Yaupon Crossing at Walnut		200	432,129	432,329
Total Expenditures	\$ 3,000,000	\$ 2,722,213	\$ 432,129	\$ 3,154,342
Projected Remaining Funds				\$ 0

2013 DOWNTOWN REVITALIZATION BOND CONSTRUCTION FUND

The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, provides the funding to service the debt payments on \$2,000,000 in Certifications of Obligation. The Certificates were sold in March 2013 to complete the South Parking Place street reconstruction and pavilion.

Downtown Revitalization – South Parking Place

This Project included the complete restoration of South Parking Place and added a pavilion to the center of the roadway that provides covered parking during the week and a pavilion on the weekend. The design allows South Parking Place to serve as an additional outdoor plaza that hosts a Farmer’s Market, concerts and other outdoor events. This project is complete and has hosted several events.

IMPACT ON OPERATING BUDGET

Because the master plan for downtown includes considerable streetscape and landscaping we anticipated an increase in maintenance cost. These will not impact our general operating budget as we will provide \$70,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund. A monthly farmer’s market and several other events are being held to attract additional patrons downtown.

2013 Downtown Revitalization Bond Construction Fund - South Parking Place As of March 31, 2021

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 2,001,211	\$ 2,001,211
Interest Earned		
Prior Years	36,969	36,969
Fiscal 2021	8	10
Total Interest Earned	36,977	36,979
Total Resources	\$ 2,038,188	\$ 2,038,190

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
South Parking Place	\$ 2,000,000	\$ 1,964,631	\$	\$ 1,964,631
This Way-C/Way to 332		45,910		45,910
Downtown Landscaping Repair		11,100	16,549	27,649
Total Expenditures	\$ 2,000,000	\$ 2,021,641	\$ 16,549	\$ 2,038,190
Projected Remaining Funds				0

2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

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

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

Economic Development Incentive for Texas Innovation Center

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

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

IMPACT ON OPERATING BUDGET

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

**2014 \$5.5 Million Economic Incentives Infrastructure Bonds
As of March 31, 2021**

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 5,501,029	\$ 5,502,525
Prior Interest Earned	18,826	16,517
Fiscal 2021 YTD	31	1,000
Total Interest Earned	<u>18,857</u>	<u>17,517</u>
Total Resources	\$ 5,519,886	\$ 5,520,042

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Dow Innovation Center Off-Site Utilities	\$ 2,500,000	\$ 2,344,193	\$ 0	\$ 2,344,193
Abner Jackson Street Repair		49,156	0	49,156
Oak Woods Re development HEB	3,000,000	3,000,000	0	3,000,000
This Way spot repair		33,446		33,446
Total Expenditures	\$ 5,500,000	\$ 5,426,795	\$ 0	\$ 5,426,795

Projected remaining Funds **\$ 93,247**

2016-2017 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

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

Plantation Drive Bridge

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

Willow/Blossom/Daisy Drainage

There is \$800,000 allocated for this project. The drainage project for the Willow/Blossom/Daisy area is 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 Improvements
Bond Construction Fund
As of March 2021**

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	275,899	275,899
Fiscal 2021	827	1,500
Total Interest Earned	<u>288,186</u>	<u>288,859</u>
Total Resources	\$ 7,288,186	\$ 7,288,859

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Woodland Park Subdivision *	\$ 2,626,000	\$ 2,373,798	\$ 0	\$ 2,373,800
That Way/N Parking Place Engineering	650,000	714,045	0	714,050
Downtown S Parking Place	250,000	50,256	0	50,256
Oak Dr. / Circle Way Light	500,000	437,075	0	437,075
Plantation Dr Bridge	1,000,000	910,156	0	910,155
Willow / Blossom Drainage	800,000	816,467	25,000	841,467
Yaupon Structure Crossing @ Walnut		0	368,000	368,000
Circle Way Panel Replacement		11,200	0	11,200
Panel Replacments			200,000	200,000
Brazos Canal Relief		95,324	0	95,324
Oleander/ Magnolia Channel Erosion		42,934	0	42,934
Brazos Canal Berm II			300,000	300,000
Hickory Ditch Outfall		141,010	0	141,010
Total Expenditures	\$ 5,826,000	\$ 5,592,264	893,000	\$ 6,485,271

Projected Remaining Funds **\$ 803,588**

2018 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

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

Downtown Revitalization

This bond issue will include \$9 million for the fourth phase of the Downtown Revitalization Project. This project includes the reconstruction of 2,525 linear feet of streets, sidewalks, utility lines, and public parking along North Parking Place, That Way from Parking Way to Oyster Creek Drive, and Circle Way from Oak Drive to That Way. The project will also include adding public gathering spaces and pedestrian improvements to the area. Construction was delayed due to the pandemic, however the project is currently out for bid.

IMPACT ON OPERATING BUDGET

Because the master plan for downtown includes considerable streetscape and landscaping we anticipated an increase in maintenance cost. These will not impact our general operating budget as we currently provide \$70,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

2018 \$9 Million Infrastructure Improv Bond Construction Fund As of March 2021

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 9,000,000	\$ 9,000,000
Interest Earned		
Prior Years	254,250	254,250
Fiscal 2021 thru period 6	2,991	3,000
Total Interest Earned	257,241	257,250
Total Resources	\$ 9,257,241	\$ 9,257,250

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Downtown Revitalization	\$ 9,000,000	\$ 128,254	\$ 9,125,390	\$ 9,253,644
Total Expenditures	\$ 9,000,000	\$ 128,254	9,125,390	\$ 9,253,644
Projected Remaining Funds			\$ 3,606	

2021 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2021 voters approved the issuance of \$26.5 million in General Obligation Bonds. This fund will account for the first phase of those bonds that we plan to issue later in the calendar year.

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 \$1million

Library Flooring

This bond issue will include \$300,000 for the replacement of Library flooring.

IMPACT ON OPERATING BUDGET

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

2021 Infrastructure Bond Bond Construction Fund As of March 2021

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$	\$ 7,600,000
Interest Earned		
Prior Years	0	0
Fiscal 2021	0	0
Total Interest Earned	<u>0</u>	<u>0</u>
Total Resources	\$ 0	\$ 7,600,000

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Animal Control Facility	\$ 3,700,000	\$ 0	\$ 3,700,000	\$ 3,700,000
Pin Oak, N. Shady Oaks, Forest Oaks Ln	2,600,000		2,600,000	2,600,000
Street Panel Replacements	1,000,000		1,000,000	1,000,000
Library Flooring	300,000		300,000	300,000
Total Expenditures	\$ 7,600,000	\$ 0	7,600,000	\$ 7,600,000

Projected Remaining Funds	\$ 0
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2022 PARKS AND RECREATION IMPROVMENT BONDS

We plan \$3.5 Million in Certificates of Obligation in the Spring of 2022. These bonds will be repaid from the Economic Development Fund. (1/2 cent sales tax) .

Restroom Replacements

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

Playground Replacements

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

IMPACT ON OPERATING BUDGET

There is minimal direct impact on the operating budget.

2022 Parks & Rec Improvement Bonds Bond Construction Fund As of March 2021

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 0	\$ 3,500,000
Interest Earned		
Prior Years	0	0
Fiscal 2021	0	0
Total Interest Earned	<u>0</u>	<u>0</u>
Total Resources	\$ 0	\$ 3,500,000

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

Projected Remaining Funds

\$ 0

2013 WATER AND SEWER BOND CONSTRUCTION FUND

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

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

Northwest Water System Expansion

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

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

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

Repair and Repaint Water Tower

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

Local Lift Station Renovations

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

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

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. The Northwest Water System expansion will add some maintenance and operating costs, but these will be minimal until a customer base is established and consumption increases, at that point the revenue from increased sales should more than offset the increased operating costs. All of the other projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure.

2013 WATER AND SEWER BOND CONSTRUCTION FUND

**2013 \$2.0 Million Water and Sewer Bonds
2013A \$1.5 Million Certificates of Obligation
As of March 31, 2021**

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issues 2013 Water & Sewer Bonds	\$ 2,000,000	\$ 2,000,000
Net Proceeds from Bond Issues 2013A CO's	\$ 1,504,241	1,504,241
Interest Earned		
Prior years interest	27,343	27,343
Fiscal 2021 YTD	57	90
Total Interest Earned	27,400	27,433
Total Resources	\$ 3,531,640	3,531,674

Expenditures	Original Budget	Project To Date	Remaining to be Spent	Total Projected
Replace Sewer Line - Center Way	\$ 125,000	\$ 77,232	\$ 0	\$ 77,232
Replace Sewer Line - Begonia	125,000	94,344	0	94,344
NW Water Expansion-Engineering	2,500,000	117,173	0	117,173
NW Water Expansion		2,279,787	0	2,279,787
Local Lift Station Renovations 83-97	224,250	224,686	0	224,686
Lift station 16 renovation	150,000	83,247	0	83,247
Marigold Sewer Line	100,000	53,470	0	53,470
Repaint Water Tower - Dow Ag	500,000	436,675	0	436,675
Water Mixers for Ground Storage Tanks		0	165,060	165,060
Total Expenditures	\$ 3,724,250	\$ 3,366,614	\$ 165,060	\$ 3,531,674

Projected Remaining funds **\$ 0**

Northwest Sewer System Expansion

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

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

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

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

IMPACT ON OPERATING BUDGET

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

2016 WATER AND SEWER BOND CONSTRUCTION FUND

**2016 \$3 Million Water and Sewer Bonds
\$3.9 Million Certificates of Obligation
Bond Construction Fund
As of March 2021**

Resources	Project To Date *	Total Projected
Net Proceeds from Water and Sewer Bonds	\$ 3,000,000	\$ 3,000,000
net Proceeds from Certificates of Obligation	3,900,000	3,900,000
Prior period interest	141,133	141,133
Interest Earned 2021 YTD	292	350
Total Interest Earned	<u>141,425</u>	<u>141,483</u>
Total Resources	\$ 7,041,425	\$ 7,041,483

Expenditures	Original Budget	Project To Date *	Remaining to be Spent	Total Projected
Northwest Sewer expansion extend sewer service to airport & Lift Station 25 force main	\$ 6,900,000	\$ 4,715,426	\$	\$ 4,715,426
Sewer North- add'l transmission line		55,963	846,071	902,034
Replace Water Well 5	315,000	324,100	0	324,100
Woodland Park Water/Sewer	637,787	638,387	0	638,387
Oak Drive Water Tower	275,000	278,850	0	278,850
Booster Pumps	250,000	29,817	0	29,817
SCADA	150,000	152,869	0	152,869
Total Expenditures	\$ 8,527,787	\$ 6,195,412	846,071	\$ 7,041,483

Projected Remaining Funds **\$ 0**

2017 WATER AND SEWER BOND CONSTRUCTION FUND

This fund accounts for the issuance of \$5.0 million of water and Sewer bonds in December of 2017. This sewer project includes \$3.5 Million for the rehabilitation of the entire basin 6 area. Basin 6 includes Plantation Drive, Cedar, Post Oak, North Shady Oaks and Garland to Garland Court. Also included is \$1.1 Million for Phase 1 of the Lake Forest Sewer Rehabilitation and \$400,000 for the Huisache sewer rehabilitation.

Basin 6 Sewer Replacement

This project was divided into two phases. Both phases were completed utilizing the pipe bursting method versus having to open cut. This resulted in substantial savings as compared to the original budget.

Lake Forest / Huisache Sewer Rehab

These two projects were combined and bid as one. Originally this was planned as only being the first phase of Lake Forest but we were able to include the second phase as well. This project is 90% complete.

Additional Projects

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

IMPACT ON OPERATING BUDGET

The direct impact on the operating budget will be minimal, however lift station 6 experiences significant flow from infiltration during rain events. If this project successfully reduces that, electricity usage will decrease as will man-hours spent monitoring the area.

2017 \$5 Million Water and Sewer Bonds Bond Construction Fund As of March 2021

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned Previous years	213,316	213,316
Fiscal 2021	1,106	1,200
Total Interest Earned	<u>214,421</u>	<u>214,516</u>
Total Resources	\$ 5,214,421	\$ 5,214,516

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Basin 6 subbasin b phase I	\$ 1,042,000	\$ 627,333	\$ 6,852	\$ 634,185
Basin 6 phase II	2,458,000	983,381	81,619	1,065,000
Lake Forest / Huisache	1,500,000	1,308,097	371,903	1,680,000
Water Mixers-Ground Storage Tanks			85,000	85,000
Rehab WWTP Headworks			1,200,000	1,200,000
Total Expenditures	\$ 5,000,000	\$ 2,918,811	1,745,374	\$ 4,664,185

Projected Remaining Funds	\$ 550,331
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2019 WATER AND SEWER BOND CONSTRUCTION FUND

This fund will account for the December 2019 issuance \$5.0 million of Water and Sewer bonds. This was initially ear marked for a new water well and water tower near the airport to support the development of the Alden subdivision. That subdivision is once again on hold. Funds have been re-prioritized to the replacement of the force main from Lift Station 1 to the wastewater treatment plant and rehab of Lift Station 1.

IMPACT ON OPERATING BUDGET

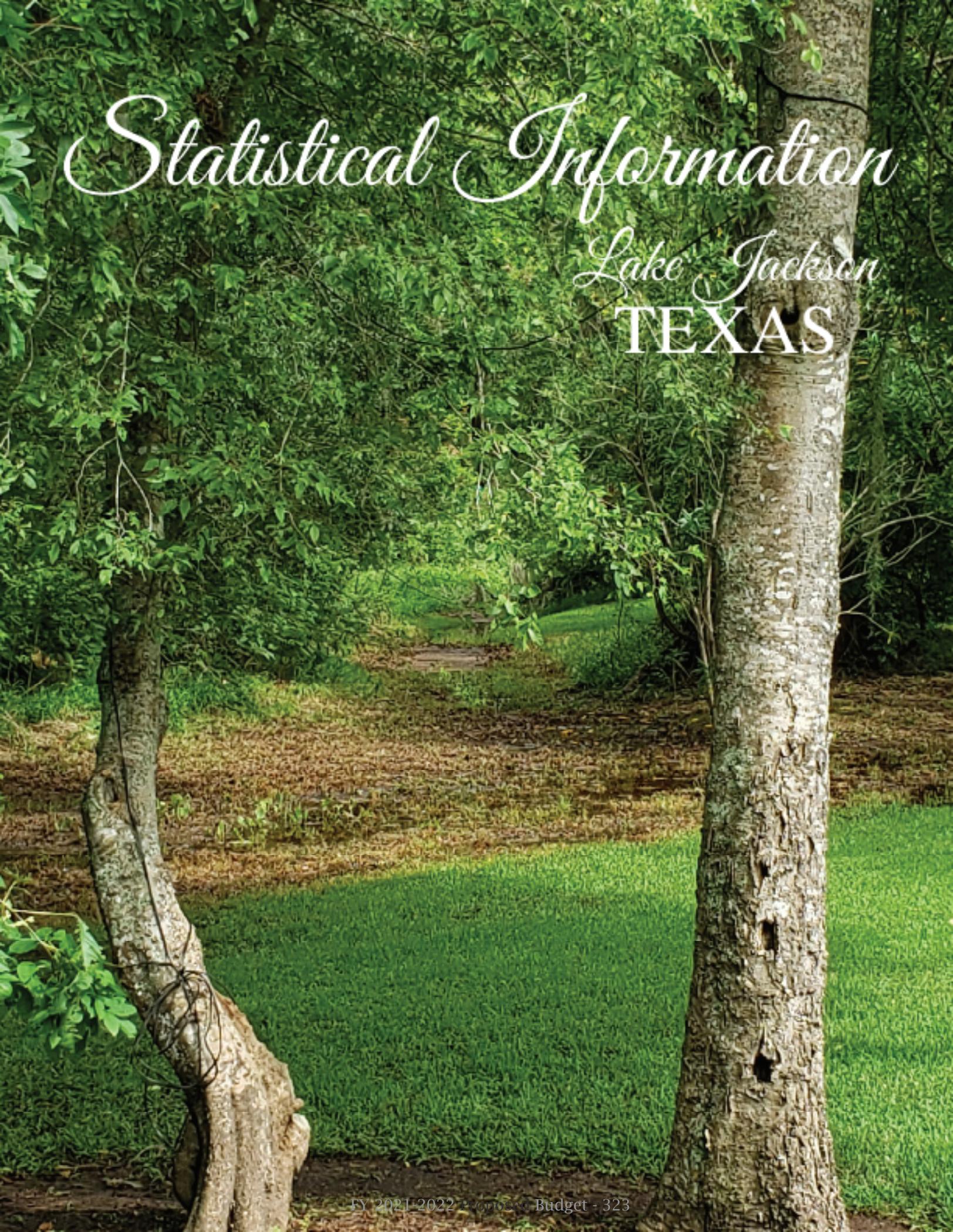
This project will have no direct impact on the operating budget.

2019 Water & Sewer Bond Bond Construction Fund As of March 2021

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 5,000,000	\$ 5,000,000
Interest Earned		
Prior Years	25,880	25,880
Fiscal 2021	1,639	2,000
Total Interest Earned	<u>27,519</u>	<u>27,880</u>
Total Resources	\$ 5,027,519	\$ 5,027,880

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Lift Station 1 Force Main	\$ 2,300,000	\$ 0	\$ 5,027,880	\$ 5,027,880
Total Expenditures	\$ 2,300,000	\$ 0	5,027,880	\$ 5,027,880
Projected Remaining Funds			\$	<u><u>0</u></u>

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Statistical Information
Lake Jackson
TEXAS

LAKE JACKSON "CITY OF "ENCHANTMENT"

The City of Lake Jackson began in the early 1940's when Dr. A. P. Beutel and Dr. Alden Dow carefully planned out the "City of Enchantment." Through hard work and determination, what was once a heavily wooded swamp grew into a beautiful city. In planning the city, Dr. Dow specified that as many trees as possible would be saved. The citizens of Lake Jackson continue to be committed to Dr. Dow's dream by maintaining and enhancing the beauty of the area.

Lake Jackson is also surrounded by Texas history. The land that Lake Jackson is built on was part of Stephen F. Austin's original land grant from the Mexican government. The two major plantations around the current sites of Lake Jackson and Clute were the Jackson Plantation and Eagle Island Plantation. Abner Jackson built his plantation on an oxbow lake from which our young city derives its name: Lake Jackson.

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won thirteen Keep Texas Beautiful Governor's Community Achievement Awards and four 1st place national awards from Keep America Beautiful. Each year they have also receive the President's Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the "Tree City USA" title for the past 36 years.

Location

8 Miles North of the Gulf of Mexico
50 Miles South of Houston

Estimated 2020 Population

~29,000

Form of Government

Council/Manager (Home Rule Charter)

Mayor

Gerald Roznovsky

City Manager

Modesto Mundo

Councilmembers

Vinay Singhanian
Matthew Broaddus
Ralph "Buster" Buell III
Jon "J.B." Baker
Rhonda Seth

GENERAL INFORMATION

Size

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

Location

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

Access

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

Utilities

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

Highways

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

Trucking

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

Air Freight/Package Services

Seven companies servicing large and small package requirements.

Rail

Union Pacific Railroad services the area.

Air

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

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

Shipping

Port of Freeport-

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

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

Bus

Southern Brazoria County Transit service has five routes in Lake Jackson, Clute, Freeport and Angleton. Residents who use the service have convenient access within the cities and region to employment, schools, shopping, county services, medical services and recreational destinations.

APPLICABLE TAX RATES

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%

2020 Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.3289
Brazosport ISD	1.1817
Brazosport College	0.2979
Brazoria County (including Road & Bridge)	0.3920
Brazos River Harbor Navigation District	0.0401
Velasco Drainage District	<u>0.0781</u>
Aggregate Tax Rate	2.3221

HISTORICAL POPULATION

Population Demographics

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
Total Population	26,602		26,852		29,943		31,821		0.9%	6.3%
Population Density (Pop/Sq Mi)	1,275.09		1,557.80		1,435.20		1,525.21		22.2%	6.3%
Total Households	9,659		10,301		11,701		12,563		6.6%	7.4%
Population by Gender:										
Male	12,986	48.8%	13,165	49.0%	14,675	49.0%	15,557	48.9%	1.4%	6.0%
Female	13,616	51.2%	13,687	51.0%	15,268	51.0%	16,264	51.1%	0.5%	6.5%

Population by Race

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
White	22,879	86.0%	22,671	84.4%	24,451	81.7%	25,537	80.3%	-0.9%	4.4%
Black	915	3.4%	1,370	5.1%	1,801	6.0%	1,987	6.3%	49.8%	10.3%
American Indian or Alaska Native	89	0.3%	140	0.5%	163	0.5%	172	0.5%	56.8%	5.4%
Asian/Native Hawaiian/Other Pacific Islander	642	2.4%	792	2.9%	1,117	3.7%	1,318	4.1%	23.3%	18.0%
Some Other Race	1,504	5.7%	1,242	4.6%	1,599	5.3%	1,843	5.8%	-17.4%	15.2%
Two or More Races	573	2.2%	637	2.4%	811	2.7%	964	3.0%	11.2%	18.8%

Population by Ethnicity

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
Hispanic	3,954	14.9%	5,621	20.9%	7,372	24.6%	8,416	26.5%	42.2%	14.2%
Not Hispanic or Latino	22,648	85.1%	21,231	79.1%	22,571	75.4%	23,405	73.6%	-6.3%	3.7%

Population by Age

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
0 to 4	1,928	7.3%	1,777	6.6%	1,807	6.0%	1,947	6.1%	-7.8%	7.7%
5 to 14	4,668	17.5%	4,020	15.0%	4,066	13.6%	4,106	12.9%	-13.9%	1.0%
15 to 19	2,076	7.8%	2,059	7.7%	2,134	7.1%	2,133	6.7%	-0.9%	0.0%
20 to 24	1,571	5.9%	1,528	5.7%	1,904	6.4%	2,004	6.3%	-2.8%	5.2%
25 to 34	3,123	11.7%	3,388	12.6%	4,226	14.1%	4,474	14.1%	8.5%	5.9%
35 to 44	4,776	18.0%	3,446	12.8%	3,584	12.0%	3,983	12.5%	-27.8%	11.1%

HISTORICAL POPULATION CONT.

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
45 to 54	3,732	14.0%	4,261	15.9%	3,851	12.9%	3,765	11.8%	14.2%	-2.2%
55 to 64	1,947	7.3%	3,148	11.7%	3,850	12.9%	3,881	12.2%	61.7%	0.8%
65 to 74	1,651	6.2%	1,666	6.2%	2,537	8.5%	3,072	9.7%	0.9%	21.0%
75 to 84	869	3.3%	1,119	4.2%	1,329	4.4%	1,723	5.4%	28.7%	29.7%
85+	262	1.0%	440	1.6%	654	2.2%	732	2.3%	67.9%	12.0%
Median Age:										
Total Population	34.8		37.0		37.2		38.0			

Households by Income

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
\$0 - \$15,000	862	8.9%	585	5.7%	568	4.9%	488	3.9%	-32.1%	-14.0%
\$15,000 - \$24,999	760	7.9%	795	7.7%	580	5.0%	529	4.2%	4.6%	-8.9%
\$25,000 - \$34,999	934	9.7%	745	7.2%	593	5.1%	568	4.5%	-20.2%	-4.2%
\$35,000 - \$49,999	1,458	15.1%	1,162	11.3%	1,013	8.7%	927	7.4%	-20.3%	-8.4%
\$50,000 - \$74,999	2,041	21.1%	1,702	16.5%	1,563	13.4%	1,363	10.8%	-16.6%	-12.8%
\$75,000 - \$99,999	1,576	16.3%	1,812	17.6%	1,744	14.9%	1,519	12.1%	14.9%	-12.9%
\$100,000 - \$149,999	1,443	14.9%	2,336	22.7%	3,057	26.1%	3,756	29.9%	61.9%	22.9%
\$150,000 +	594	6.2%	1,163	11.3%	2,582	22.1%	3,411	27.2%	95.7%	32.1%
Average Hhld Income	\$69,710		\$90,211		\$117,435		\$132,084		29.4%	12.5%
Median Hhld Income	\$60,367		\$77,280		\$96,959		\$111,338		28.0%	14.8%
Per Capita Income	\$25,312		\$34,632		\$45,914		\$52,168		36.8%	13.6%

Employment

	2000		2010		2020		2025		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2020 to 2025
Total Population 16+	19,440		20,637		23,629		25,356		6.2%	22.9%
Total Labor Force	12,849	66.1%	14,004	67.9%	17,391	73.6%	18,202	71.8%	9.0%	4.7%
Civilian, Employed	12,316	95.9%	13,206	94.3%	16,913	97.3%	17,625	96.8%	7.2%	4.2%
Civilian, Unemployed	531	4.1%	767	5.5%	442	2.5%	539	3.0%	44.5%	22.0%
In Armed Forces	1	0.0%	31	0.2%	36	0.2%	37	0.2%	2,046.7%	3.8%
Not In Labor Force	6,591	33.9%	6,633	32.1%	6,238	26.4%	7,154	28.2%	0.6%	14.7%
% Blue Collar	4,051	32.9%	4,372	33.1%	5,889	34.8%	6,153	36.4%	7.9%	4.5%
% White Collar	8,271	67.1%	8,833	66.9%	11,024	65.2%	11,472	67.8%	6.8%	4.1%

Housing Units

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
Total Housing Units	10,558		11,144		12,482		13,367		5.6%	7.1%

HISTORICAL POPULATION CONT.

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
45 to 54	3,732	14.0%	4,261	15.9%	3,851	12.9%	3,765	11.8%	14.2%	-2.2%
55 to 64	1,947	7.3%	3,148	11.7%	3,850	12.9%	3,881	12.2%	61.7%	0.8%
65 to 74	1,651	6.2%	1,666	6.2%	2,537	8.5%	3,072	9.7%	0.9%	21.0%
75 to 84	869	3.3%	1,119	4.2%	1,329	4.4%	1,723	5.4%	28.7%	29.7%
85+	262	1.0%	440	1.6%	654	2.2%	732	2.3%	67.9%	12.0%
Median Age:										
Total Population	34.8		37.0		37.2		38.0			

Households by Income

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
\$0 - \$15,000	862	8.9%	585	5.7%	568	4.9%	488	3.9%	-32.1%	-14.0%
\$15,000 - \$24,999	760	7.9%	795	7.7%	580	5.0%	529	4.2%	4.6%	-8.9%
\$25,000 - \$34,999	934	9.7%	745	7.2%	593	5.1%	568	4.5%	-20.2%	-4.2%
\$35,000 - \$49,999	1,458	15.1%	1,162	11.3%	1,013	8.7%	927	7.4%	-20.3%	-8.4%
\$50,000 - \$74,999	2,041	21.1%	1,702	16.5%	1,563	13.4%	1,363	10.8%	-16.6%	-12.8%
\$75,000 - \$99,999	1,576	16.3%	1,812	17.6%	1,744	14.9%	1,519	12.1%	14.9%	-12.9%
\$100,000 - \$149,999	1,443	14.9%	2,336	22.7%	3,057	26.1%	3,756	29.9%	61.9%	22.9%
\$150,000 +	594	6.2%	1,163	11.3%	2,582	22.1%	3,411	27.2%	95.7%	32.1%
Average Hhld Income	\$69,710		\$90,211		\$117,435		\$132,084		29.4%	12.5%
Median Hhld Income	\$60,367		\$77,280		\$96,959		\$111,338		28.0%	14.8%
Per Capita Income	\$25,312		\$34,632		\$45,914		\$52,168		36.8%	13.6%

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Total Population 16+	19,440		20,637		23,629		25,356		6.2%	22.9%
Total Labor Force	12,849	66.1%	14,004	67.9%	17,391	73.6%	18,202	71.8%	9.0%	4.7%
Civilian, Employed	12,316	95.9%	13,206	94.3%	16,913	97.3%	17,625	96.8%	7.2%	4.2%
Civilian, Unemployed	531	4.1%	767	5.5%	442	2.5%	539	3.0%	44.5%	22.0%
In Armed Forces	1	0.0%	31	0.2%	36	0.2%	37	0.2%	2,046.7%	3.8%
Not In Labor Force	6,591	33.9%	6,633	32.1%	6,238	26.4%	7,154	28.2%	0.6%	14.7%
% Blue Collar	4,051	32.9%	4,372	33.1%	5,889	34.8%	6,153	36.4%	7.9%	4.5%
% White Collar	8,271	67.1%	8,833	66.9%	11,024	65.2%	11,472	67.8%	6.8%	4.1%

Housing Units

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2020 to 2025
Total Housing Units	10,558		11,144		12,482		13,367		5.6%	7.1%

HISTORICAL POPULATION CONT.

	2000		2010		2020		2025		Percent Change	
	Census		Census		Estimates		Projections		2000 to	2020 to
									2010	2025
Bachelor's Degree	3,953	24.2%	3,564	20.4%	4,630	23.1%	5,062	23.4%	-9.8%	9.3%
Graduate Degree	1,637	10.0%	2,368	13.6%	2,027	10.1%	2,149	9.9%	44.7%	6.0%
No Schooling Completed	30	0.2%	82	0.5%	116	0.6%	130	0.6%	174.4%	11.3%
Age 25+ Population	16,353		17,468		20,031		21,630		6.8%	8.0%

BRAZORIA COUNTY TOP EMPLOYERS

Employer	Location	Type	# of Employees
Alvin I.S.D.	Alvin	Education	3,568
The Dow Chemical Company	Freeport	Chemical	3,510
Pearland I.S.D.	Pearland	Education	2,814
Texas Dept. of Criminal Justice	County-wide	Criminal Justice	2,102
Brazosport I.S.D.	Clute	Education	1,900
Brazoria County	County-wide	Government	1,412
Olin Corporation	Freeport	Chemical	1,250
Angleton I.S.D.	Angleton	Education	1,044
Phillips 66	Sweeny	Refining	1,039
Brand/Safway	Angleton	Scaffolding Systems	1,009
Wood Group	Clute	Contractor	1,000
BASF Corporation	Freeport	Chemical	906
Marquis Construction Services	Clute	Contractor	804
Kelsey-Seybold	Pearland	Medical	801
City of Pearland	Pearland	Government	736
Chevron Phillips Chemical Co.	Sweeny	Chemical	615
INEOS Olefins & Polymers USA	Alvin	Chemical	600
ICS	Clute	Contractor	533
CHI St. Luke's Health Brazosport	Lake Jackson	Medical	526
Turner Industries	Freeport	Contractor	513
Ascend Performance Materials	Alvin	Chemical	503
Schlumberger Technology Corp.	Rosharon	Oil Well Services	471
Columbia-Brazoria I.S.D.	Brazoria	Education	456
Mammoet	Rosharon	Heavy Lifting & Transport Solutions	455
Memorial Hermann	Pearland	Medical	450
HCA	Pearland	Medical	443
TDECU	County-wide	Financial	344
Empereon Constar	Alvin	Call Center	322
Alvin Community College	Alvin	Education	314

*Source: The Alliance - Economic Development for Brazoria County
Last Updated February, 2021*

BRAZORIA COUNTY TOP EMPLOYERS

Employer	Location	Type	# of Employees
Sweeny I.S.D.	Sweeny	Education	295
Brazosport College	Lake Jackson	Education	294
Team Industrial Services	Alvin	Mechanical Services	268
Saber Power Services	Iowa Colony	High-Voltage Electrical Services	250
Kemlon Products & Development	Pearland	Wiring Device Manufacturer	238
Freeport LNG	Quintana	LNG Terminal	230
UTMB Health – Angleton Danbury	Angleton	Medical	225
Third Coast Terminals	Pearland	Blending & Packaging	223
City of Lake Jackson	Lake Jackson	Government	219
Shintech, Inc.	Freeport	PVC Manufacturer	200
City of Alvin	Alvin	Government	198
Vernor Material & Equipment	Freeport	Aggregate Materials	194
Performance Contractors	Iowa Colony	Contractor	180
Riviana Foods	Freeport	Rice Mills	161
Sweeny Community Hospital	Sweeny	Medical	151
E-Z Line Pipe Support Company	Manvel	Manufacturer	150
RiceTec	Alvin	Agriculture	144
City of Angleton	Angleton	Government	131
SI Group	Freeport	Chemical	130
City of Freeport	Freeport	Government	121
Packaging Service Co. / SolvChem	Pearland	Blending & Packaging	120
Texas Honing	Pearland	Pipe Honing & Boring	107
Aggreko	Pearland	Industrial Equipment Rentals	100

*Source: The Alliance - Economic Development for Brazoria County
Last Updated February, 2021*

PRINCIPAL TAXPAYERS

Principal Taxpayers

<u>Taxpayer</u>	<u>Type of Business</u>	Tax Year 2020 Assessed Taxable Valuation	Percent of Assessed Valuation
Lex Lake Jackson LP Dow Research	Industrial	\$ 126,861,140	4.99%
Dow Chemical Company	Various Properties	99,044,230	3.89%
Cole Ofc Lake Jackson TX	Industrial	37,103,430	1.46%
BR & F&B Cactus Street/Plantation Park	Apartments	31,642,280	1.24%
Urban Crest Apartments	Apartments	30,056,127	1.18%
AC Brazos Mall Partners	Apartments	27,615,890	1.09%
Edgewater Apartments	Apartments	23,586,790	0.93%
The Residence of Lake Jackson	Apartments	20,457,010	0.80%
Oyster Creek Apartments	Apartments	16,860,840	0.66%
Treasure Bay Apartments	Apartments	15,491,590	0.61%
		<u>\$ 428,719,327</u>	<u>16.85%</u>

Assessed Valuation by Classification

<u>Classification</u>	2020 Assessed Taxable Valuation	Percent of Total
Residential	\$ 1,851,756,317	63.73%
Real, Vacant Platted Lots/Tracts	11,405,700	0.39%
Commercial & Industrial	693,617,616	23.87%
Real, Acreage (Land only)	15,695,882	0.54%
Utilities & Pipelines	27,810,270	0.96%
Special Inventory & Other	<u>305,363,919</u>	<u>10.51%</u>
Total Market/Appraised Value	\$ 2,905,649,704	<u>100.00%</u>
Less Exemptions	<u>513,352,465</u>	
	2,392,297,239	
Under protest at certification	<u>139,974,430</u>	
Net Taxable Value	<u>\$ 2,532,271,669</u>	



Pay Plan

Lake Jackson
TEXAS

City_{of}

LAKEJACKSON

Promoting a culture of innovation and service

COMPENSATION PLAN 2021-22



The City of Lake Jackson hired Gallagher Benefits Services to assist with its first outside Compensation study in 2015. The City has committed to study the market every three to four years and conducted its second compensation study in the first quarter of 2019.

The City studies the market to provide a competitive plan that accomplishes the following goals:

- Encourage excellent service by tying increase to job performance rather than tenure;
- Reward employees for their job performance and accomplishment of goals;
- Provide a competitive compensation package that takes into consideration the City's fiscal resources; and
- Provide consistent administration of pay policies among all City departments.

Surveyed cities are based on a population range of 20,000 to 100,000 in the Houston region and supplemented with private sector data when appropriate. Positions at the director level and above use additional survey data of cities statewide.

COMPENSATION PLAN

The Compensation Plan is comprised of five separate pay schedules: non-exempt, exempt, sworn personnel, part-time & seasonal, and council appointed employees. The City adjusts the plan each year using the tools noted below to maintain competitiveness in the market.

MARKET ADJUSTMENT

Market adjustments are effective October 1 and may be capped based on the availability of budgeted funds. Adjustments to each range are based on the median of Actual Market Salaries for benchmarked positions which form the basis of establishing the midpoint for each range. There is a 4% market adjustment proposed this year. Four positions have been recommended for a regrade.

MERIT INCREASE

Performance evaluations for employees are completed once a year for all employees and are distributed throughout the first part of the year for each classification group, regardless of the anniversary date of an employee's employment. Merit increases are awarded during this time frame. There is no set time interval employees can expect to reach the top salary of their range. A merit increase range of 2% - 4% has been proposed for the FY 2021-22 budget.

Non-Exempt

FY 2021-22

Grade		Position	Min	Mid	Max	Min	Mid	Max
100-N-40		Laborer I / Groundskeeper	13.00	15.60	18.20	27,040	32,448	37,856
110-N-40		Laborer II / Groundskeeper II Custodian Meter Technician Cashier Recreation Leader Recreation Aide Assistant Aquatics Coordinator Building Attendant	14.11	16.94	19.76	29,355	35,226	41,096
120-N-40		Accounting Clerk Customer Service Rep Deputy Court Clerk LEO / Refuse Driver Lead Meter Tech Humane Officer Records Clerk	15.23	18.27	21.32	31,669	38,003	44,337
130-N-40		Secretary Service Writer Mechanic I Welder	16.29	19.54	22.80	33,876	40,651	47,426
140-N-40		Communications Specialist	17.56	21.07	24.58	36,515	43,818	51,121
150-N-40		Mechanic II Paint & Body Tech Communications Leader Lab Tech Operator Crew Leader Lead Humane Officer Senior Deputy Court Clerk	18.77	22.53	26.28	39,046	46,855	54,664
160-N-40		Traffic Technician Lead Mechanic Personnel Generalist Buyer Health, Bldg., and Apt. Inspector Code Enforcement Officer Engineering Assistant	21.01	25.21	29.41	43,697	52,436	61,175
170-N-40		Plans Examiner / Bldg. Inspector Engineering Technician Assistant City Secretary	22.02	26.42	30.82	45,795	54,954	64,113

Exempt

FY 2021-22

Grade		Position	Min	Mid	Max	Min	Mid	Max
600-E-50		Open	21.33	26.66	32.00	44,367	55,459	66,551
620-E-50		Accountant Recreation Coordinator	22.47	28.09	33.71	46,747	58,433	70,120
640-E-50		Customer Service Supervisor Foreman Systems Analyst Accountant II	24.61	30.76	36.91	51,181	63,977	76,772
660-E-50		Parks Superintendent Civic Center Manager Volunteer Coordinator Accountant III Assistant Fire Marshal Fleet Supervisor	26.25	32.81	39.37	54,599	68,249	81,899
680-E-50		Assistant to the City Manager Lead Systems Analyst Municipal Court Clerk	30.06	37.57	45.08	62,516	78,146	93,775
700-E-50		OPEN	30.37	37.96	45.55	63,165	78,957	94,748
720-E-60		Building Official Assistant Parks & Recreation Director Public Works Superintendent Utilities Superintendent Controller Project Manager	32.68	42.48	52.28	67,968	88,358	108,748
740-E-60		Police Lieutenant Assistant City Engineer MIS Manager Assistant Public Works Director	36.57	47.54	58.51	76,058	98,876	121,693
760-E-60		Assistant Police Chief Fire Marshal City Secretary	43.73	56.85	69.97	90,963	118,251	145,540
780-E-60		Parks & Recreation Director Personnel Director	46.55	60.52	74.48	96,825	125,872	154,920
800-E-60		Finance Director City Engineer Public Works Director	49.37	64.18	78.99	102,687	133,493	164,299
820-E-60		Police Chief	55.87	72.63	89.39	116,207	151,069	185,931
840-E-60		Assistant City Manager	61.45	79.89	98.33	127,824	166,171	204,518

Sworn Personnel

FY 2021-22

Grade		Position	Min	Mid	Max	Min	Mid	Max
515-SP-30 2080		Traffic Officer Detective	25.99	29.89	33.79	54,068	62,175	70,282
525-SP-30 2080		Community Relations Officer	29.23	33.61	37.99	60,791	69,907	79,022
535-SP-30 2080		Detective Sergeant	33.04	38.00	42.95	68,729	79,035	89,340
505-SP-30 2080		Police Cadet – 80% of Officer II	20.80			43,255		
500-SP-30 2119		Patrol Officer I – 95% of Officer II	24.69			52,328		
510-SP-30 2119		Patrol Officer II	25.99	29.89	33.79	55,082	63,341	71,600
520-SP-30 2119		Corporal	29.23	33.61	37.99	61,931	71,217	80,503
530-SP-30 2119		Patrol Sergeant	33.04	38.00	42.95	70,018	80,517	91,015

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

Part Time & Seasonal

FY 2021-22

Grade		Position	Min	Mid	Max	Min	Mid	Max
400		Open	10.82		11.90			
910		Lifeguard	11.13		11.13			
920		WSI Swim Instructor Laborer Clerk Custodian	12.17		14.11			
940		Recreation Instructor Archiving Technician	8.74		21.64			
950		Crossing Guard	16.17		16.17			
960		Head Lifeguard	12.17		12.17			

Council Appointed

FY 2021-22

Grade		Position	Min	Mid	Max	Notes
CA-996		Municipal Judge – PT Contract	14,178	18,426	22,674	DOH: 12/07/04 Salary \$20,558 Effective 10/01/21
CA-997		Municipal Judge – PT Contract	40,510	52,664	64,817	DOH: 03/01/77 Salary \$59,390 Effective 10/01/21
CA-998		City Attorney	127,135	165,275	203,416	DOH: 09/05/06 Salary \$159,747 Effective 10/01/21
CA-997		City Manager	163,592	212,670	261,747	DOH: 01/16/95 Salary \$212,680 Effective 10/01/21

Certification Pay

FY 2021-22

	Monthly	Annual	Date of Last Adjustment
* Master Peace Officer	195	2,340	Oct 2019
* Advanced Peace Officer	130	1,560	Oct 2019
* Master Telecommunicator			
* Senior Professional (SPHR), IPMA-SCP, or equivalent			
* A Water License	100	1,200	Dec 2020
* A Waste Water License			
* Advanced Telecommunicator			
* Certified Municipal Court Clerk - Level III			
* Certified Parks & Recreation Executive			
Texas Registered Municipal Clerk			
* Professional (PHR), IPMA-CP, or equivalent			
* Intermediate Peace Officer	65	780	Oct 2019
Fire Inspector Certification			
* B Water License	50	600	Oct 2019
* B Waste Water License			
* Certified Parks & Recreation Professional			
CNG Tank Inspector – Max 2 Licenses			
CNG Management Level II Installer & Repairman – Max 2			
* Associate Professional (APHR) or equivalent			
* Intermediate Telecommunicator	45	540	Oct 2019
* Certified Municipal Court Clerk - Level II			
* C Water License	25	300	Oct 2019
* C Waste Water License			
Herbicide & Pesticide License			
Laboratory Analyst			
ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses			

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

Authorized Positions

FY 2021-22

	FY 2021-22		
	Full Time	Full Time	Part Time
Administration	12.50	12.50	0.00
Finance	11.00	11.00	0.00
Municipal Court	4.00	4.00	2.00
Legal	1.00	1.00	0.00
Police	65.00	65.00	3.41
Fire	2.00	2.00	0.00
Humane	3.00	3.00	0.00
Engineering	4.00	4.00	0.00
Streets	6.83	6.83	0.00
Drainage	14.83	14.83	0.00
Code Enforcement	7.50	7.50	0.00
Parks	13.50	13.50	0.00
Recreation	16.50	16.50	18.32
Garage	9.50	9.50	0.00
Library	0.50	0.50	0.00
Civic Center	5.00	5.00	0.00
TOTAL GENERAL FUND	176.66	176.66	23.74
Utility Administration	8.00	8.00	0.00
Water	11.00	11.00	0.00
Waste Water	20.50	20.50	0.00
Sanitation	27.34	27.34	0.00
TOTAL UTILITY FUND	66.84	66.84	0.00
TOTAL ALL FUNDS COMBINED	243.50	243.50	23.74

Evaluation Schedule

FY 2021-22

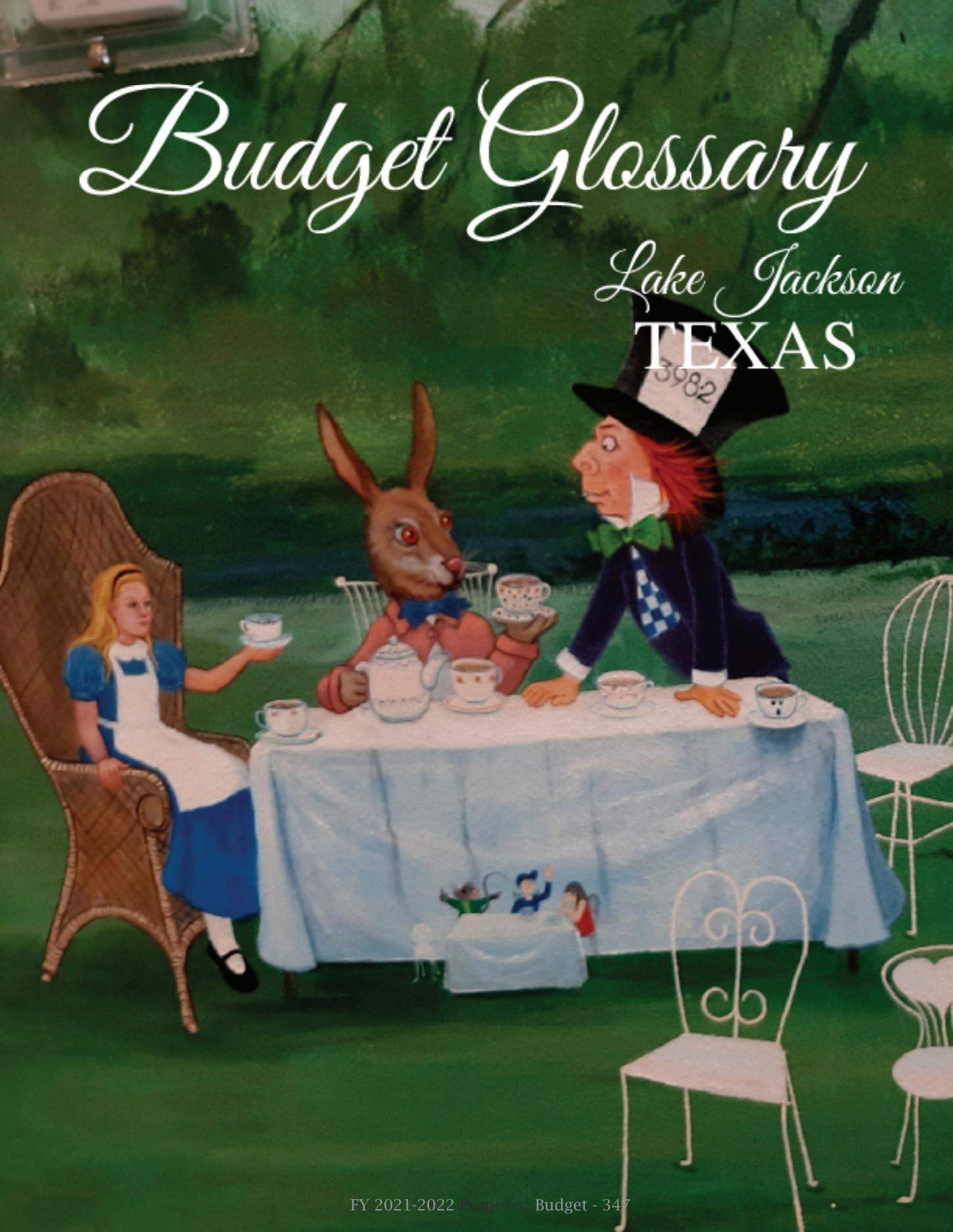
	Service Maintenance Office-Clerical	Technical Sworn Personnel	Professional Management	Directors
Employee Input Forms Turned-In	Fri Aug 27, 2021	Mon Sep 27, 2021	Mon Oct 18, 2021	Mon Dec 13, 2021
Evaluation to Director	Mon Sep 27, 2021	Mon Oct 18, 2021	Mon Nov 15, 2021	
Evaluations to Personnel	Mon Oct 4, 2021	Mon Oct 25, 2021	Mon Nov 22, 2021	
Evaluation Returned to Supervisor	Mon Oct 11, 2021	Mon Nov 1, 2021	Mon Dec 6, 2021	
Evaluation Interviews Completed & Returned to Personnel	Tue Oct 26, 2021	Tue Nov 23, 2021	Tue Dec 21, 2021	Tue Feb 1, 2022
Adjustment Appears on Paycheck	Fri Nov 12, 2021	Fri Nov 26, 2021	Fri Dec 24, 2021	Fri Feb 4, 2022

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Budget Glossary

Lake Jackson

TEXAS



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.

BUDGET GLOSSARY

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 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.

BUDGET GLOSSARY

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, 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.

BUDGET GLOSSARY

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

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.

BUDGET GLOSSARY

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.