



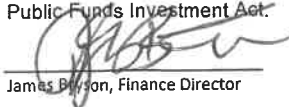
## Monthly Investment Report As of 9/30/22

Account Type	Purchase Date	Maturity Date	Yield	Amount Invested 6/30/2022	Amount Invested 9/30/22	% of Total 9/30/22
<b>First National</b>			2.040%	8,283,850	8,404,061	12.03%
<b>TexPool</b>			2.413%	20,277,987	20,381,807	29.18%
<b>TexStar</b>			2.294%	30,131,632	30,549,563	43.73%
<b>First Public</b>			2.670%	10,360,620	10,419,752	14.92%
<b>CD's:</b>						
<b>TX. Gulf Bank</b>	6/18/2022	6/18/2023	0.750%	100,000	100,000	
<b>Total CD's</b>				100,000	100,000	0.14%
<b>Total Invested</b>				<b>69,154,089</b>	<b>69,855,184</b>	<b>100.0%</b>

The City utilizes a "Pooled Cash" fund. All of the separate funds of the City are combined into one fund (Clearing Fund) for investment and operating purposes.

General Fund	7,956,615
Payroll Fund	156,555
General Contingency Fund	954,629
Equipment Replacement Fund	10,407,442
Unemployment Insurance Fund	38,614
Park Fund	100,166
Special Events Fund	77,624
Motel Occupancy Tax Fund	85,579
Economic Development Fund	3,666,801
Public, Educational, and Governmental Programming Fund (PEG)	426,784
Golf Course Operating Fund	2,224,824
Police Seizure Fund	74,920
09 Bond Construction Fund	3,045,605
General Construction Fund	2,841,626
Downtown Revitalization Fund	6,999,887
2018 Dwtwn Rev Fund	4,718,167
2010 Drainage & Infrastructure Fund	96
2016 Infrastructure Fund	1,142,513
2013 Infrastructure Fund	997
13 Dwtwn Fund	37
Court Eoc Fund	3,685
2014 Economic incentive Fund	82,889
General Sinking Debt Fund	1,241,852
Econ Dev Debt Serv Fund	1,000
Corona Recovery Grant Fund	2,775,745
Utility Operating Fund	6,280,435
Utility Contingency Fund	422,443
Utility Construction Fund	4,530,026
Utility Sinking Debt Fund	2,334,631
2019 W & S Constuction Fund	5,031,172
North east sewer Fund	852,763
2013 W&S Bond Fund	123,230
2017 Utility bond Fund	1,280,533
Golf Course Special Revenue Fund	706
Fund Totals	<u>69,880,587</u>

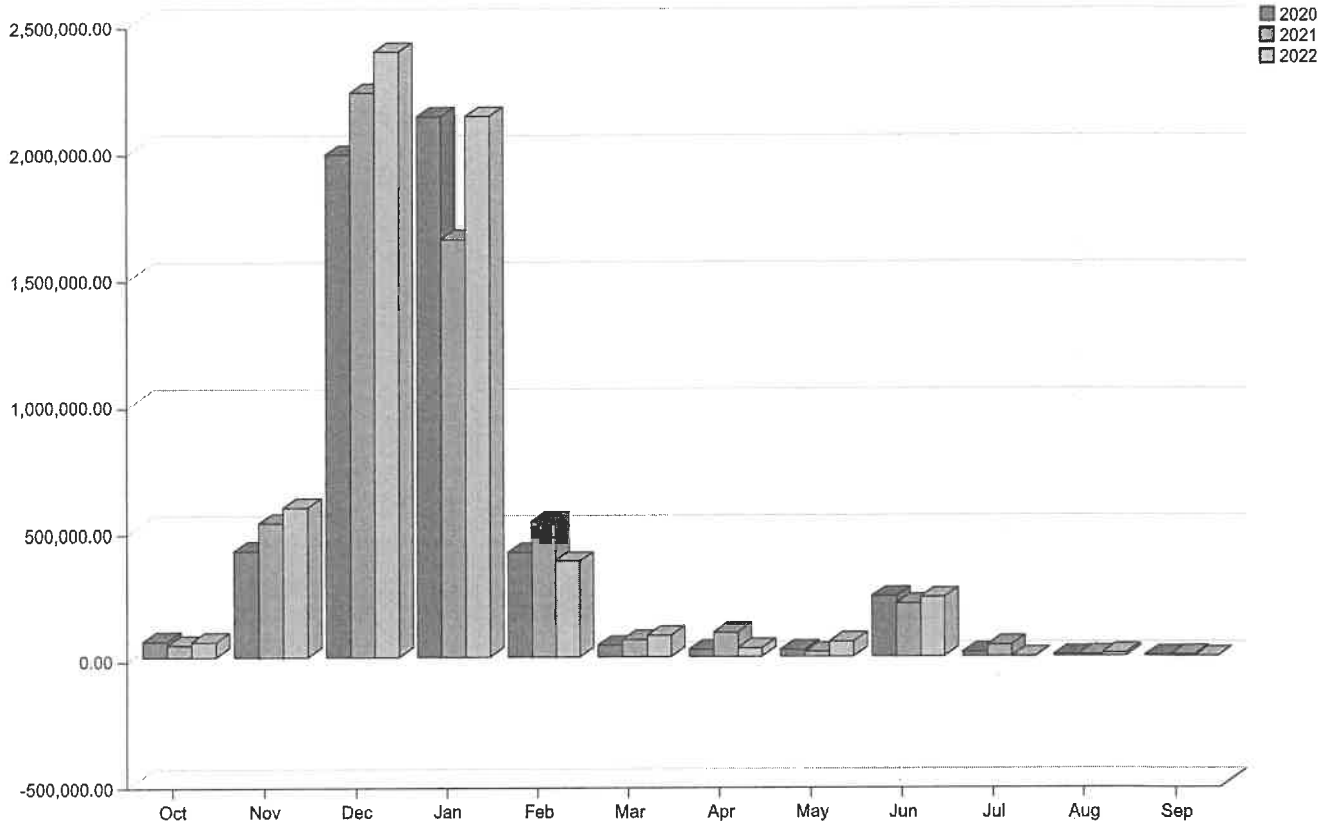
The City's investment portfolio is compliant to the investment strategy expressed in the Investment Policy and Chapter 2256 of the Public Funds Investment Act.

  
James B. Johnson, Finance Director

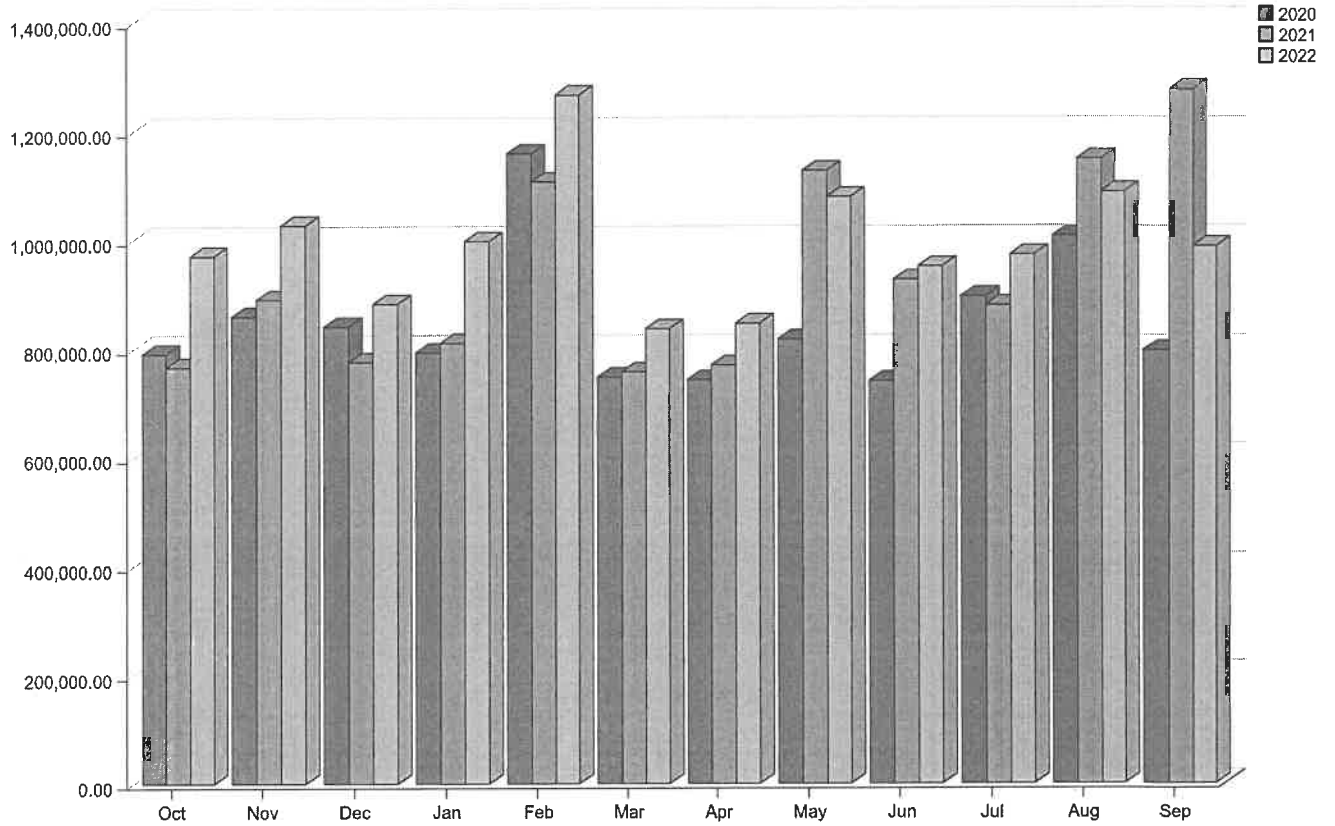
## General Fund Revenues Fiscal Year 2022 Period 12

Summary Description	Original Budget	YTD Revenue	Current Year: % of Budget Collected	Previous Year: % of Total Collected	Last Year YTD
Property Tax	5,426,467	5,382,159	99%	100.00%	4,866,050
Sales Tax	6,720,000	7,770,640	116%	100.67%	7,425,336
Other Taxes	140,000	164,072	117%	100.00%	165,480
Franchise Tax	1,730,645	1,705,434	99%	100.00%	1,663,659
Industrial District	5,280,000	5,583,516	106%	100.00%	5,208,506
Chrgs for Svcs: Recreation	662,500	613,839	93%	100.00%	368,235
Chrgs for Svcs: Civic Center	246,000	298,277	121%	100.03%	167,774
Licenses & Permits	481,300	521,349	108%	100.00%	440,995
Fines & Forfeits	487,000	461,119	95%	99.64%	476,895
Intergovernmental: Richwood	57,000	71,528	125%	100.00%	43,000
Miscellaneous	25,000	100,535	402%	100.00%	76,602
Interest Earned	5,000	32,309	646%	100.00%	3,729
Grants & Shared Revenue	3,500	13,263	379%	100.00%	23,217
Sale of Fixed Assets	0	70,840	0%	100.00%	32,800
Trns From Econ Devl Fund	400,000	350,000	88%	100.00%	350,000
Trns From Utility Fund	900,000	900,000	100%	100.00%	900,000
Needs Review	0	910	0%	0.00%	0
<b>Overall - Summary</b>	<b>22,564,412</b>	<b>24,039,789</b>	<b>107%</b>	<b>100.22%</b>	<b>22,212,278</b>
<b>Overall - Total</b>	<b>22,564,412</b>	<b>24,039,789</b>			<b>22,212,278</b>

# Property Tax Collection Analysis



# Sales Tax Analysis



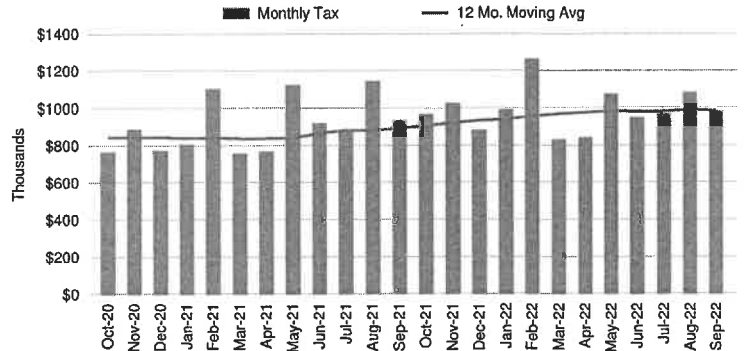
HdL Companies  
**SALES TAX SNAPSHOT**  
 Lake Jackson

Sep-22

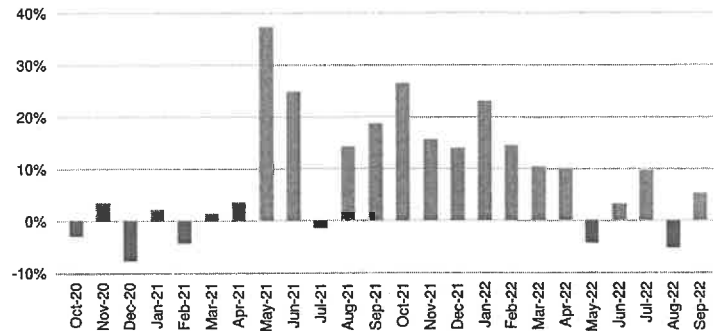
**Sales Tax Net Payments**

FY Mo.	FY2021	FY2022	YoY % Change
Dec	\$ 770,606	\$ 878,280	14.0%
Jan	\$ 805,214	\$ 989,825	22.9%
Feb	\$ 1,101,526	\$ 1,260,743	14.5%
Mar	\$ 752,996	\$ 830,774	10.3%
Apr	\$ 764,205	\$ 839,852	9.9%
May	\$ 1,121,552	\$ 1,072,684	-4.4%
Jun	\$ 916,875	\$ 946,041	3.2%
Jul	\$ 879,400	\$ 964,233	9.6%
Aug	\$ 1,140,942	\$ 1,081,266	-5.2%
Sep	\$ 932,338	\$ 981,057	5.2%
Oct	\$ 963,667		
Nov	\$ 1,021,224		
FYTD	\$ 9,185,654	\$ 9,844,756	7.2%
FY Total	\$ 11,170,546		

**Sales Tax Net Payments Trend**



**Sales Tax Net Payments Change - YoY**



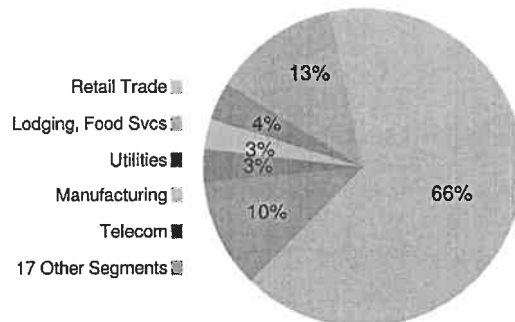
**Top 10 Taxpayers**

Rank	Company	FYTD Collections	% Total
1	WAL-MART STORES TEXAS LLC		
2	LOWE'S HOME CENTERS LLC		
3	HOME DEPOT U.S.A. INC.		
4	H-E-B LP		
5	ACADEMY LTD.		
6	TARGET CORPORATION		
7	AMAZON.COM SERVICES INC (MARKETPLACE)		
8	BUC-EE'S LTD.		
9	BEST BUY STORES L.P.		
10	MARMAXX OPERATING CORP.		
Top 10 Companies		\$ 3,905,460	38.9%
7557 Other Large Companies		\$ 5,990,346	59.6%
Small Companies/Other		\$ 138,429	1.4%
Single Local Tax Rate (SLT)		\$ 10,549	0.1%
Total		\$ 10,044,783	100.0%

**Industry Segment Collections Trend - YoY % Chg**

SEGMENT	Apr	May	Jun	Jul	Aug	Sep
Retail Trade	10.2%	-11.4%	0.4%	5.6%	-2.3%	0.8%
Lodging, Food Svcs	25.5%	-3.0%	3.7%	7.5%	3.9%	-4.6%
Utilities	29.0%	0.7%	-15.8%	-2.2%	28.3%	31.7%
Telecom	3.4%	-8.4%	-13.4%	5.7%	1.0%	-4.5%
Manufacturing	76.1%	11.9%	38.6%	80.9%	66.3%	46.8%
All Others	-16.9%	41.7%	30.6%	32.8%	-42.0%	31.3%
Total Collections	9.9%	-4.6%	3.4%	9.8%	-5.5%	5.5%

**Sales Tax Collections by Industry Segment**



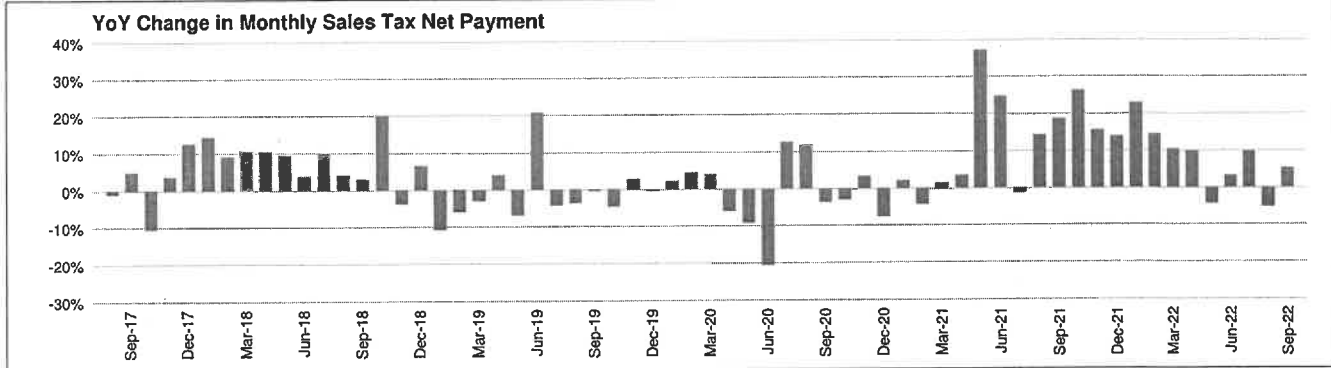
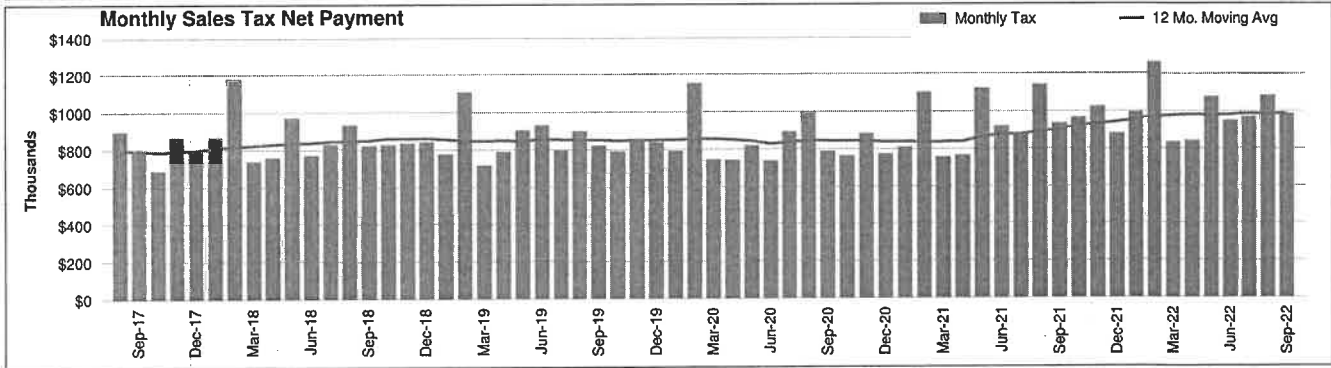
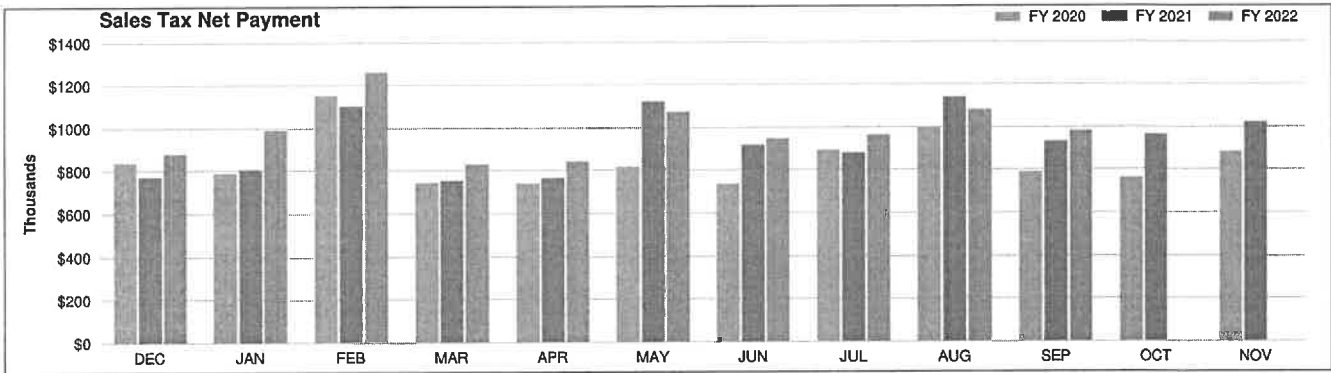
### Lake Jackson - Sales Tax Net Payment Trend

	FISCAL YEAR				
	2018	2019	2020	2021	2022
Dec	\$ 788,023	\$ 839,108	\$ 835,011	\$ 770,606	\$ 878,280
Jan	\$ 865,659	\$ 772,793	\$ 789,519	\$ 805,214	\$ 989,825
Feb	\$ 1,175,033	\$ 1,104,359	\$ 1,151,894	\$ 1,101,526	\$ 1,260,743
Mar	\$ 735,782	\$ 713,851	\$ 743,021	\$ 752,996	\$ 830,774
Apr	\$ 756,753	\$ 786,488	\$ 738,827	\$ 764,205	\$ 839,852
May	\$ 968,196	\$ 900,433	\$ 817,219	\$ 1,121,552	\$ 1,072,684
Jun	\$ 767,219	\$ 926,649	\$ 734,974	\$ 916,875	\$ 946,041
Jul	\$ 827,654	\$ 792,143	\$ 891,236	\$ 879,400	\$ 964,233
Aug	\$ 929,075	\$ 894,164	\$ 998,906	\$ 1,140,942	\$ 1,081,266
Sep	\$ 819,913	\$ 816,152	\$ 786,068	\$ 932,338	\$ 981,057
Oct	\$ 825,182	\$ 786,420	\$ 762,608	\$ 963,667	
Nov	\$ 832,712	\$ 855,121	\$ 883,386	\$ 1,021,224	
YEAR	\$ 10,291,201	\$ 10,187,680	\$ 10,132,670	\$ 11,170,546	\$ 9,844,756

YoY Change      -1.0%      -0.5%      10.2%      na

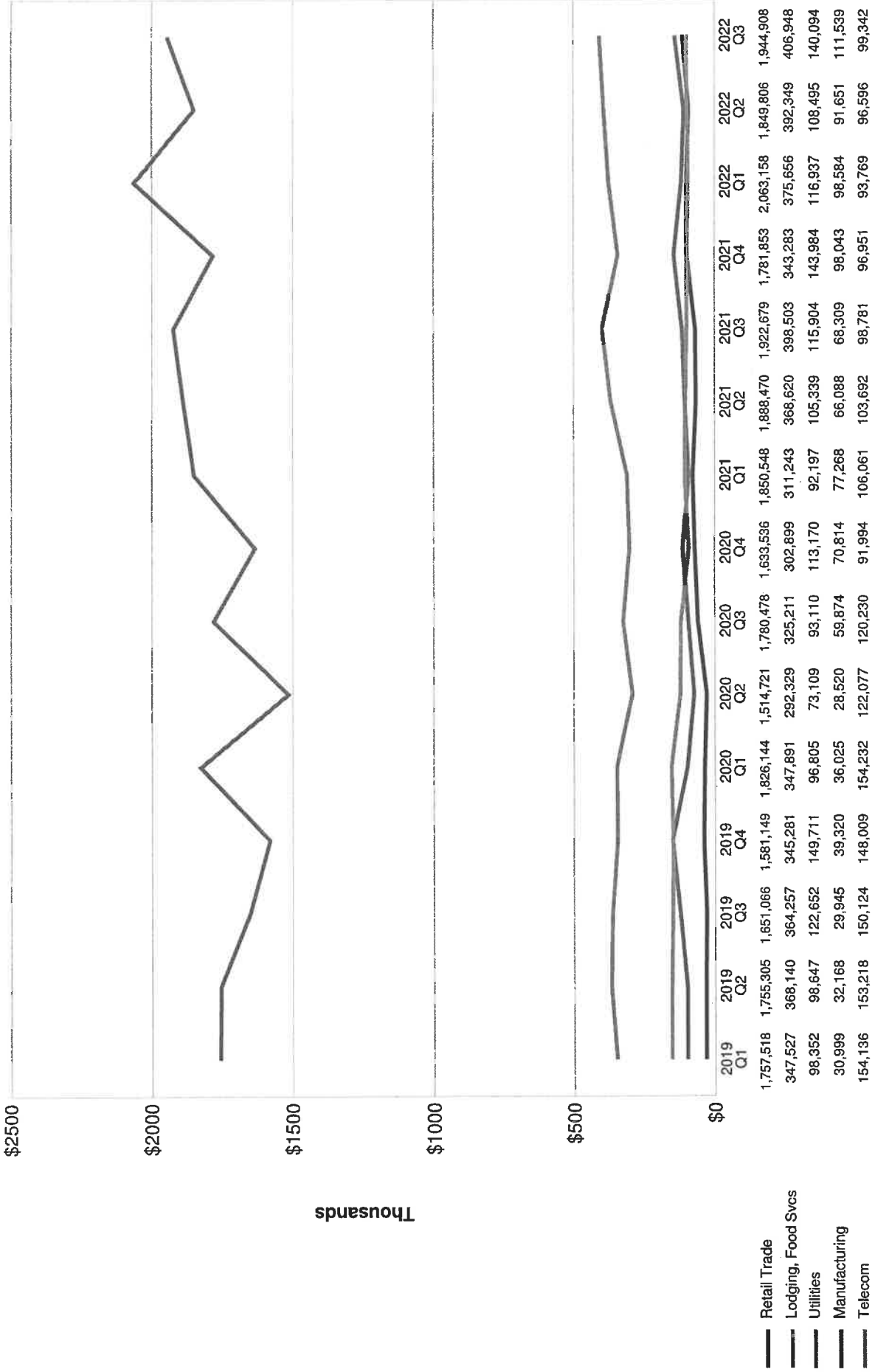
**Change: FY '22/'21**

Month		Year-to-Date	
\$	%	\$	YTD %
\$ 107,674	14.0%	\$ 107,674	14.0%
\$ 184,611	22.9%	\$ 292,286	18.5%
\$ 159,217	14.5%	\$ 451,503	16.9%
\$ 77,778	10.3%	\$ 529,281	15.4%
\$ 75,646	9.9%	\$ 604,927	14.4%
\$ (48,867)	-4.4%	\$ 556,060	10.5%
\$ 29,166	3.2%	\$ 585,226	9.4%
\$ 84,833	9.6%	\$ 670,060	9.4%
\$ (59,677)	-5.2%	\$ 610,383	7.4%
\$ 48,719	5.2%	\$ 659,102	7.2%



Lake Jackson

INDUSTRY SEGMENT SALES TAX TREND



Data Source:  
Texas Comptroller of Public Accounts

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**Lake Jackson**  
**INDUSTRY SEGMENT RANK & CHANGE**

Sep-22

Fiscal Year: Dec-Nov

INDUSTRY SEGMENT*	% Total Current YTD Collections	Prior Fiscal YTD Sales Tax Collections	Current Fiscal YTD Sales Tax Collections	Change	
				\$	%
Retail Trade	64.7%	6,172,635	6,398,645	226,010	3.7%
Lodging, Food Svcs	13.0%	1,171,877	1,286,378	114,501	9.8%
Utilities	4.0%	343,953	396,619	52,666	15.3%
Telecom	3.3%	343,450	324,186	(19,264)	-5.6%
Manufacturing	3.5%	239,853	350,897	111,043	46.3%
<b>Top 5</b>	<b>88.5%</b>	<b>8,271,768</b>	<b>8,756,724</b>	<b>484,956</b>	<b>5.9%</b>
Information excl. Telecom	2.1%	160,488	208,831	48,344	30.1%
Admin, Support, Waste Mgmt	1.1%	169,882	112,498	(57,384)	-33.8%
Construction	1.3%	71,177	130,270	59,093	83.0%
Wholesale Trade	1.4%	91,006	139,322	48,316	53.1%
Financial, Insurance	0.8%	145,436	76,628	(68,808)	-47.3%
Unidentified	1.5%	64,336	146,889	82,552	128.3%
Prof, Scientific, Tech Svcs	0.9%	83,907	89,368	5,461	6.5%
Real Estate, Rental, Leasing	0.9%	62,915	88,371	25,456	40.5%
Other Services	0.6%	63,824	60,505	(3,319)	-5.2%
Recreation, Arts, Entmt	0.6%	53,616	59,495	5,879	11.0%
Health Care, Social Assistance	0.1%	7,236	5,831	(1,405)	-19.4%
Transportation, Warehousing	0.1%	3,291	10,180	6,889	209.3%
Public Admin	0.1%	5,642	6,891	1,249	22.1%
Education Services	0.0%	3,628	2,251	(1,377)	-38.0%
Ag, Forestry, Fishing, Hunting	0.0%	609	779	170	27.9%
Company, Enterprise Mgmt	0.0%	674	607	(67)	-9.9%
Mining, Oil/Gas Extr	0.0%	234	366	132	56.2%
<b>All Other</b>	<b>11.5%</b>	<b>987,902</b>	<b>1,139,082</b>	<b>151,180</b>	<b>15.3%</b>
<b>TOTAL COLLECTIONS</b>	<b>100.0%</b>	<b>9,259,669</b>	<b>9,895,806</b>	<b>636,136</b>	<b>6.9%</b>

INDUSTRY SEGMENT	% Change from same month Prior Year					
	Apr	May	Jun	Jul	Aug	Sep
Retail Trade	10.2%	-11.4%	0.4%	5.6%	-2.3%	0.8%
Lodging, Food Svcs	25.5%	-3.0%	3.7%	7.5%	3.9%	-4.6%
Utilities	29.0%	0.7%	-15.8%	-2.2%	28.3%	31.7%
Telecom	3.4%	-8.4%	-13.4%	5.7%	1.0%	-4.5%
Manufacturing	76.1%	11.9%	38.6%	80.9%	66.3%	46.8%
All Others	-16.9%	41.7%	30.6%	32.8%	-42.0%	31.3%
<b>TOTAL COLLECTIONS</b>	<b>9.5%</b>	<b>-5.0%</b>	<b>3.2%</b>	<b>9.8%</b>	<b>-5.7%</b>	<b>5.3%</b>

\* Ranked by Current + Prior YTD Collections

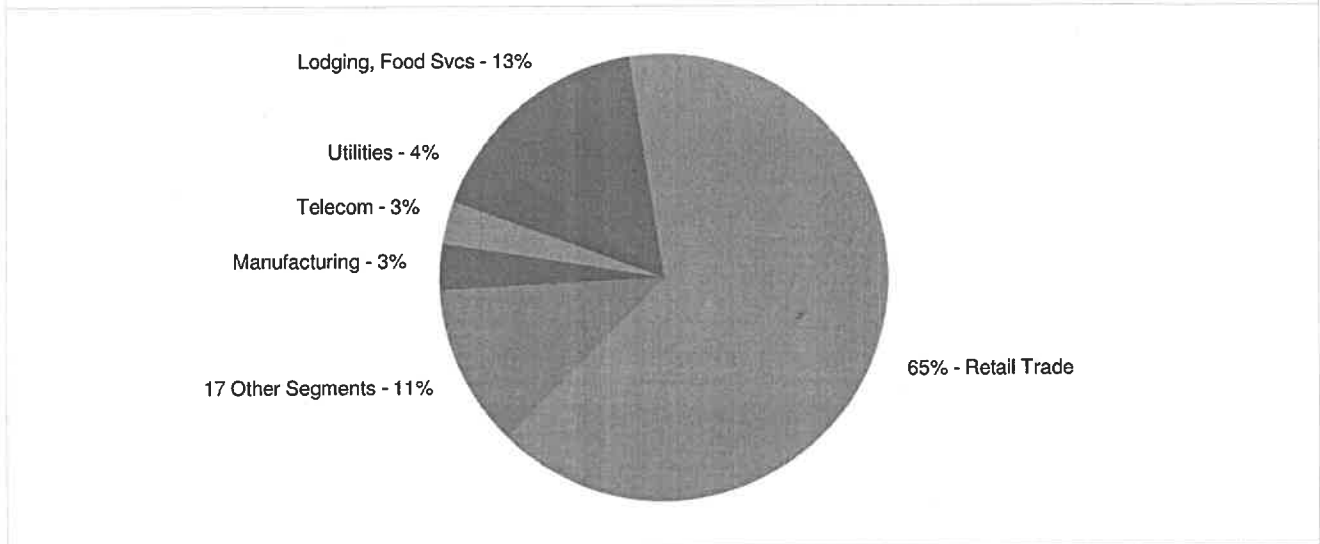
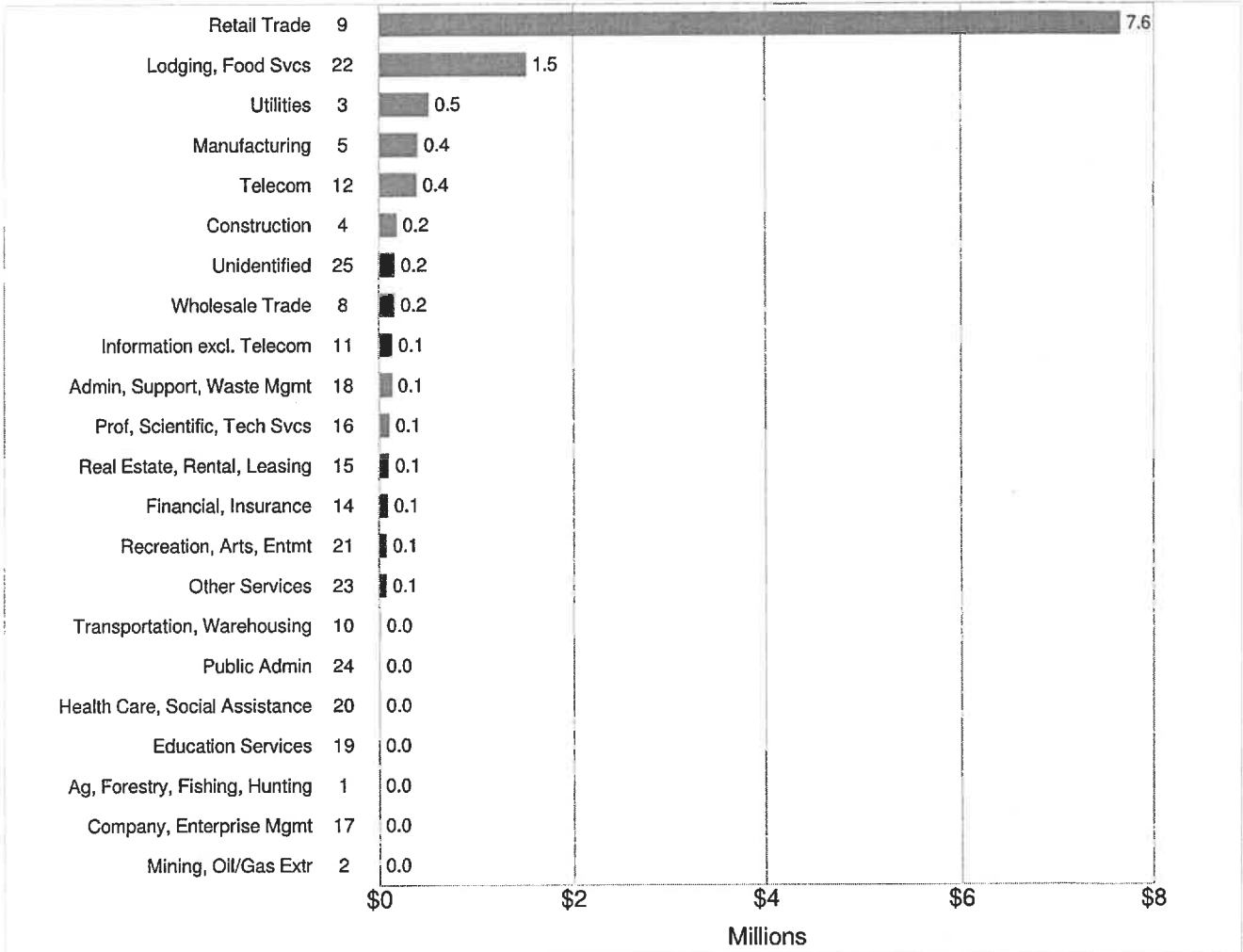


**INDUSTRY SEGMENT SALES TAX RANK & DISTRIBUTION**  
(Prior Fiscal Year + Current Fiscal Year-to-Date)

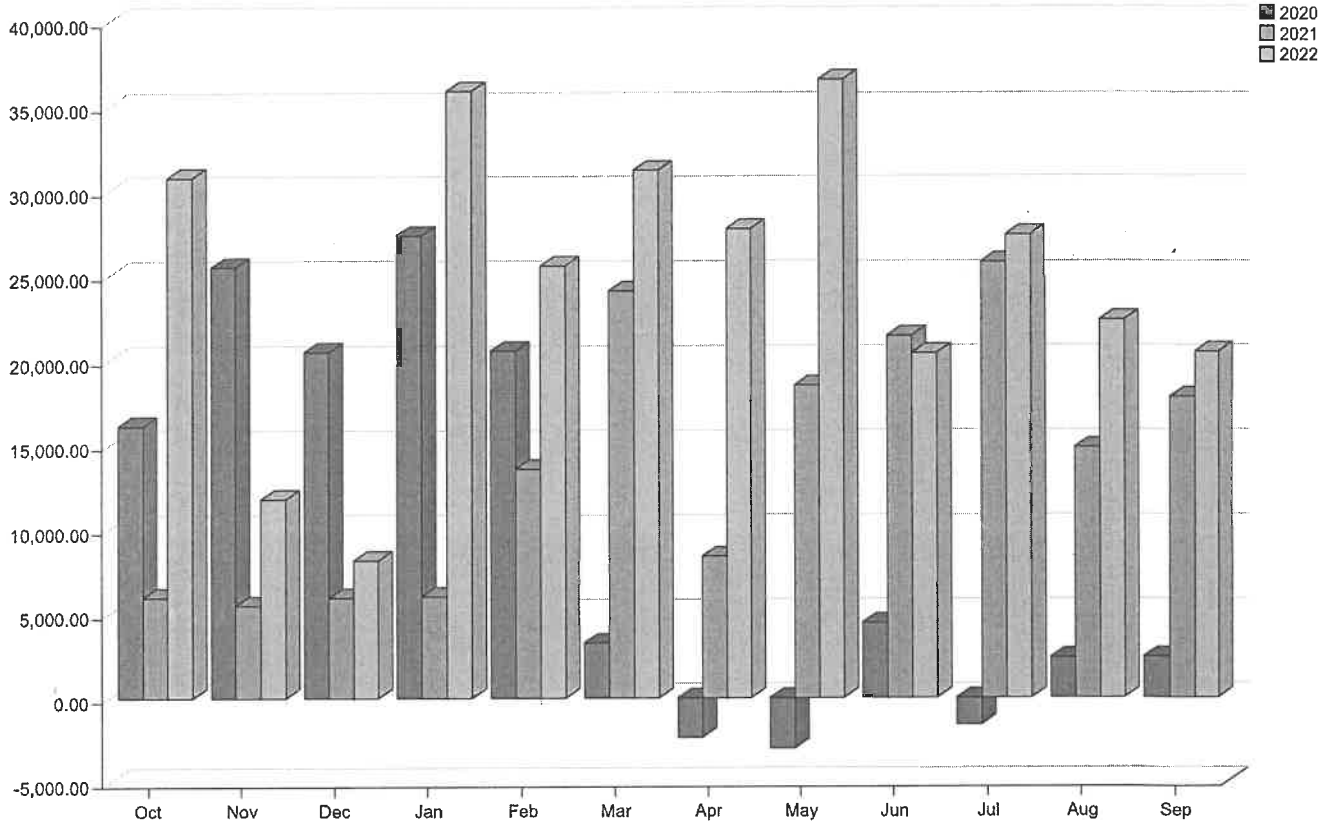
Key

**Sep-22**

Fiscal Year: Dec-Nov

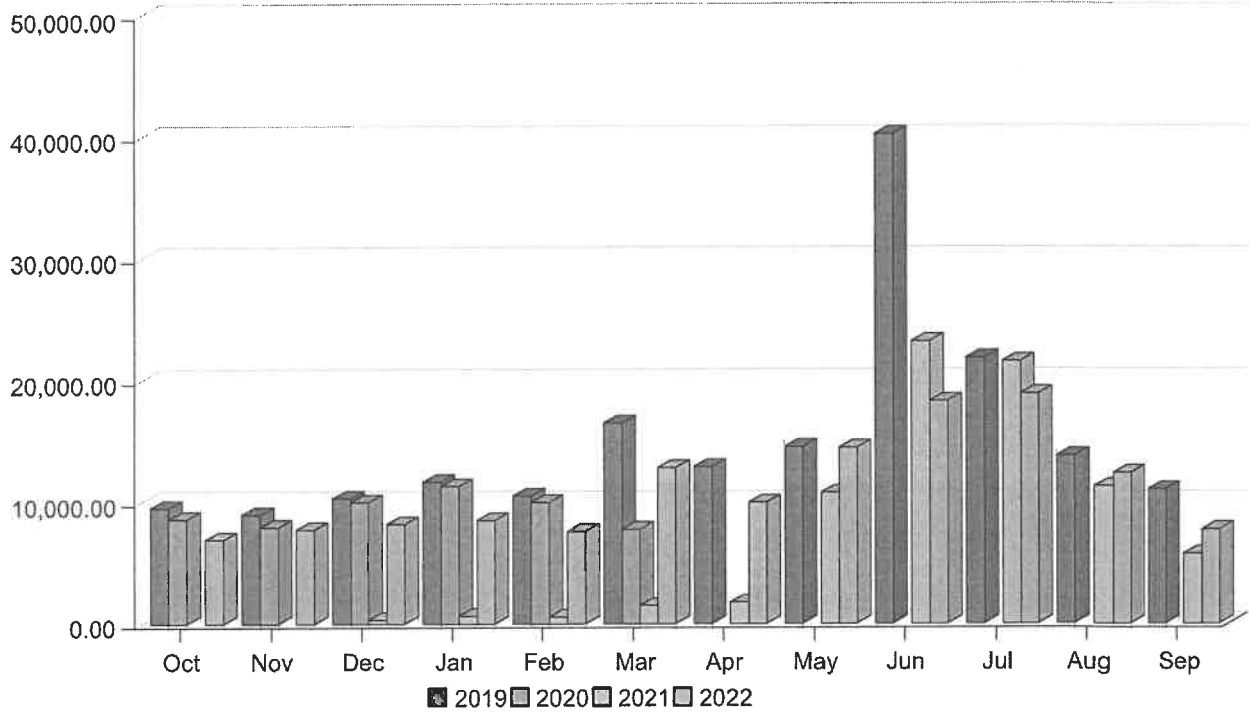


# Civic Center Revenue Analysis

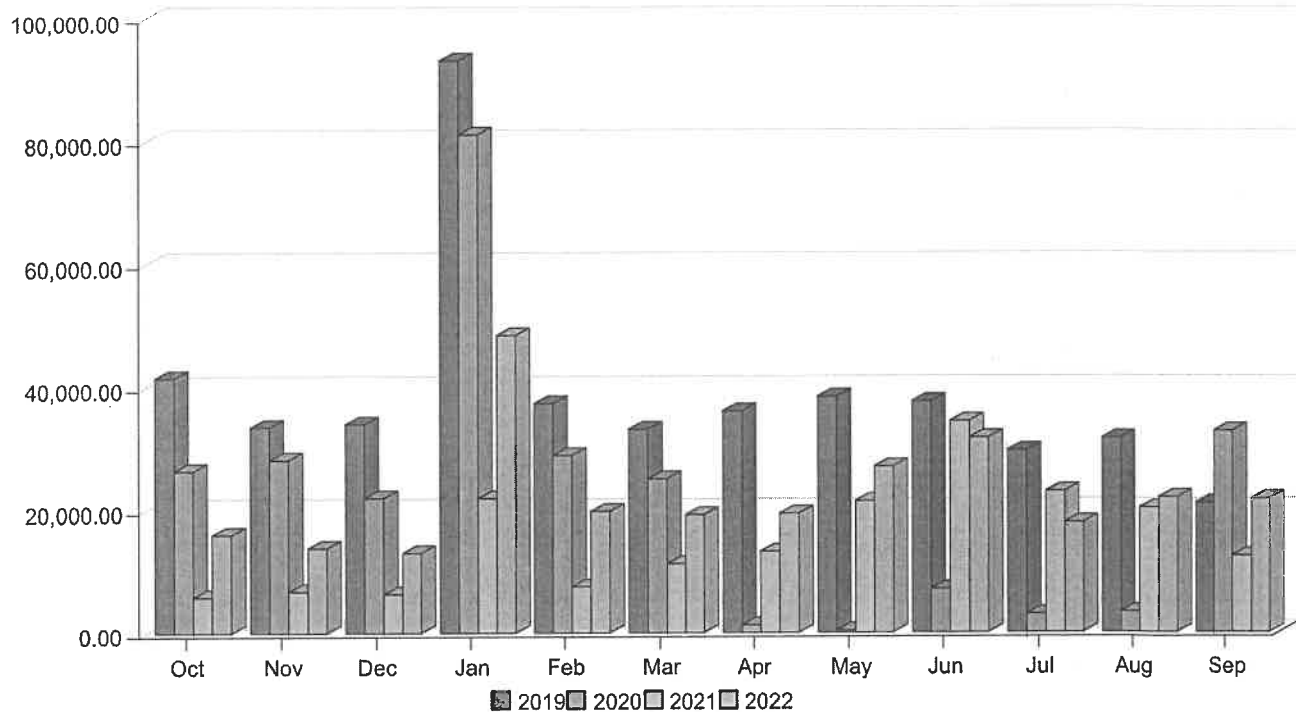


## Recreation Admissions/Membership Revenue Analysis

### Admissions



### Memberships



## Payroll / Benefit Expenditure Analysis

Last Date Paid: 2022-09-30  
 Total Days Paid: 364  
 % of Payroll Expired: 99.73%

Group	Budget	Expended to Date	%
<b>General Fund 111</b>			
Service Maintenance	1,441,300	1,148,736	79.70%
Office / Clerical	730,400	768,158	105.17%
Technical	1,368,000	1,312,278	95.93%
Sworn Personnel	2,826,300	2,573,075	91.04%
Professional	691,300	724,454	104.80%
Management/Supervision	3,014,500	3,025,246	100.36%
Temp / Seasonal	536,200	488,218	91.05%
Council	7,500	6,413	85.50%
Overtime	271,800	386,552	142.22%
Contract Labor - budgeted	55,800	52,006	93.20%
Referees	23,500	44,077	187.56%
Contract Labor - salary savings	0	44,311	
Group Insurance	1,494,400	1,327,957	88.86%
Employer FICA	826,800	769,731	93.10%
Retirement contributions	1,343,600	1,196,556	89.06%
Workers Compensation	106,700	67,767	63.51%
<b>Total Fund: 111</b>	<b>14,738,100</b>	<b>13,935,535</b>	<b>94.55%</b>

## Water / Sewer Billing Analysis

### 10/2021 to 10/2022

Service	Rate Class	Rate Component	Current Year \$ Amount	Current Year Consumption	Prior Year \$ Amount	Prior Year Consumption	
Water	Apartments	BASE	17,554.64	1,232.00	16,811.12	1,216.00	
		CONS	49,566.25	10,567.00	46,908.00	10,424.00	
		CON2	819,616.95	155,581.00	737,115.00	147,423.00	
	<b>Apartments - Total</b>			<b>886,737.84</b>	<b>167,380.00</b>	<b>800,834.12</b>	<b>159,063.00</b>
	Commercial	BASE	164,520.00	8,508.00	157,602.23	8,271.00	
		CONS	166,527.93	35,137.00	155,284.92	33,994.00	
		CON2	1,239,298.61	234,311.00	733,552.50	146,619.00	
	<b>Commercial - Total</b>			<b>1,570,346.54</b>	<b>277,956.00</b>	<b>1,046,439.65</b>	<b>188,884.00</b>
	Institutional	BASE	25,701.17	1,179.00	24,752.88	1,105.20	
		CONS	25,625.93	5,409.00	23,335.26	5,142.80	
		CON2	355,467.85	67,171.00	248,735.00	49,747.00	
	<b>Institutional - Total</b>			<b>406,794.95</b>	<b>73,759.00</b>	<b>296,823.14</b>	<b>55,995.00</b>
	Irrigation	BASE	44,909.86	1,298.00	42,028.29	1,300.00	
		CONS	40,392.75	8,620.00	37,795.20	8,415.00	
		CON2	132,650.95	25,262.00	106,390.00	21,278.00	
	<b>Irrigation - Total</b>			<b>217,953.56</b>	<b>35,180.00</b>	<b>186,213.49</b>	<b>30,993.00</b>
	Residential	BASE	1,598,578.13	200,672.00	1,542,422.18	200,775.00	
		CONS	1,591,430.57	337,763.00	1,578,743.68	349,537.00	
		CON2	113,057.88	21,189.00	88,830.28	17,685.00	
	<b>Residential - Total</b>			<b>3,303,066.58</b>	<b>559,624.00</b>	<b>3,209,996.14</b>	<b>567,997.00</b>
<b>Water - Total</b>			<b>6,384,899.47</b>	<b>1,113,899.00</b>	<b>5,540,306.54</b>	<b>1,002,932.00</b>	
Sewer Metered (prison)	Institutional	BASE	379.00	26.00	364.00	26.00	
		CONS	107,605.25	20,780.00	353,380.00	70,676.00	
	<b>Institutional - Total</b>			<b>107,984.25</b>	<b>20,806.00</b>	<b>353,744.00</b>	<b>70,702.00</b>
<b>Sewer Metered (prison) - Total</b>			<b>107,984.25</b>	<b>20,806.00</b>	<b>353,744.00</b>	<b>70,702.00</b>	
Sewer	Apartments	BASE	17,832.22	1,223.33	16,960.52	1,211.48	
		CONS	862,593.67	166,156.67	784,497.60	156,899.52	
	<b>Apartments - Total</b>			<b>880,425.89</b>	<b>167,380.00</b>	<b>801,458.12</b>	<b>158,111.00</b>
	Commercial	BASE	162,705.63	8,401.29	154,668.97	8,127.61	
		CONS	1,403,395.66	269,269.71	899,330.20	179,261.39	
		SEWB	182.00	0.00	182.00	0.00	
		SEWO	91.47	0.00	364.00	0.00	
	<b>Commercial - Total</b>			<b>1,566,374.76</b>	<b>277,671.00</b>	<b>1,054,545.17</b>	<b>187,389.00</b>
Institutional	BASE	23,769.07	1,086.00	22,834.70	1,028.60		

## Water / Sewer Billing Analysis 10/2021 to 10/2022

Service	Rate Class	Rate Component	Current Year \$ Amount	Current Year Consumption	Prior Year \$ Amount	Prior Year Consumption
Sewer	Institutional	CONS	361,980.87	69,390.00	258,645.75	51,686.40
	<b>Institutional - Total</b>		<b>385,749.94</b>	<b>70,476.00</b>	<b>281,480.45</b>	<b>52,715.00</b>
	Residential	BASE	1,611,841.46	199,873.87	1,545,776.25	199,910.73
		CONS	1,674,904.87	322,243.13	1,673,781.26	334,401.27
		CON2	0.00	34,627.00	0.00	30,383.00
		MCKN	1,608.45	0.00	1,548.95	0.00
	<b>Residential - Total</b>		<b>3,288,354.78</b>	<b>556,744.00</b>	<b>3,221,106.46</b>	<b>564,695.00</b>
<b>Sewer - Total</b>			<b>6,120,905.37</b>	<b>1,072,271.00</b>	<b>5,358,590.20</b>	<b>962,910.00</b>
<b>Overall - Total</b>			<b>12,613,789.09</b>	<b>2,206,976.00</b>	<b>11,252,640.74</b>	<b>2,036,544.00</b>

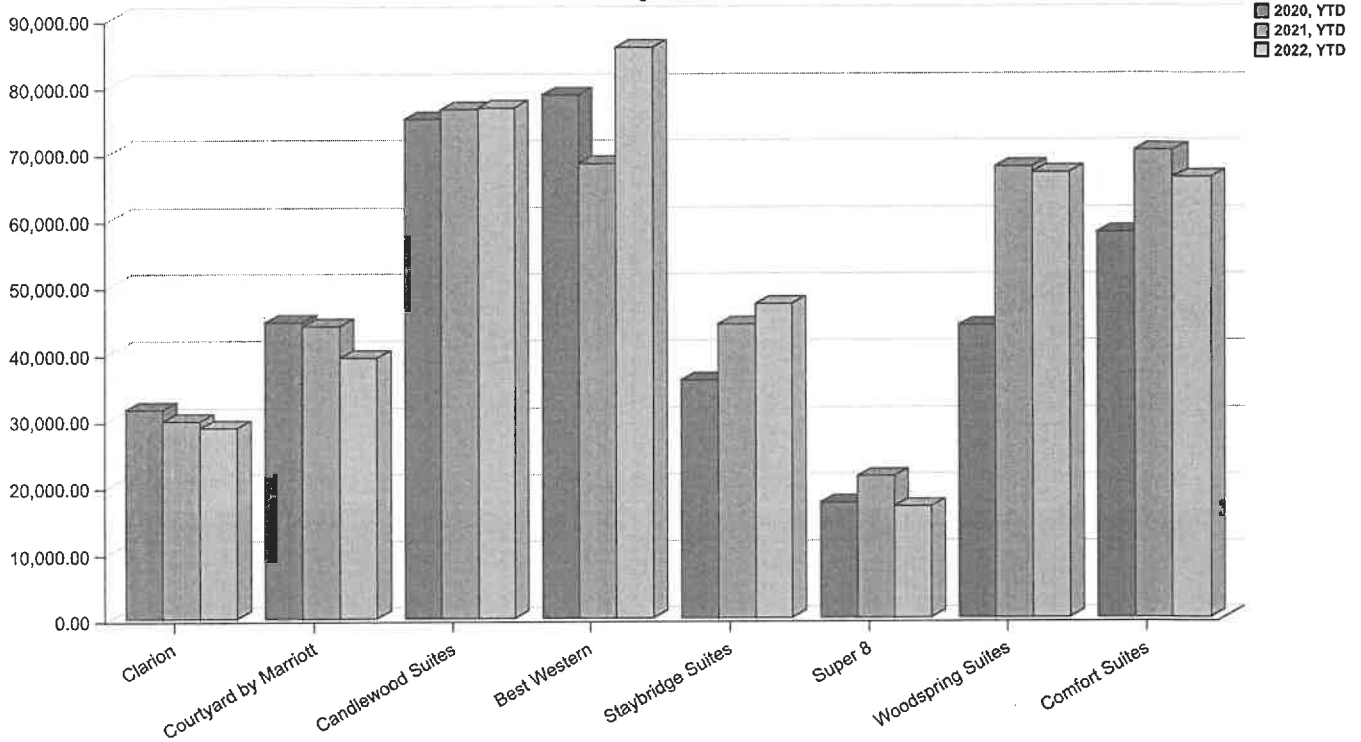
## Payroll / Benefit Expenditure Analysis

Last Date Paid: 2022-09-30  
 Total Days Paid: 364  
 % of Payroll Expired: 99.73%

Group	Budget	Expended to Date	%
<b>Utility Fund 251</b>			
Service Maintenance	1,539,400	1,293,341	84.02%
Office / Clerical	174,400	172,454	98.88%
Technical	455,400	373,298	81.97%
Management/Supervision	503,200	507,724	100.90%
Overtime	321,000	329,133	102.53%
Contract Labor - budgeted	145,000	135,342	93.34%
Contract Labor - salary savings	0	80,028	
Group Insurance	569,700	479,057	84.09%
Employer FICA	227,400	196,700	86.50%
Retirement contributions	384,700	304,272	79.09%
Workers Compensation	57,600	30,650	53.21%
<b>Total Fund: 251</b>	<b>4,377,800</b>	<b>3,901,999</b>	<b>89.13%</b>

### Year-to-Date Motel Tax Revenue

Through Period: 12



\* Courtyard by Marriott and Staybridge Suites are Net after Section 380 Rebate

### Summary Year-to-Date Motel Tax Revenue

Through Period: 12

