

PROPOSED



BUDGET

FY 25-26

CITY COUNCIL

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

2025 Mayor and City Council



Pictured standing from left to right: City Attorney Sherri Russell, Councilmember Jon “J.B.” Baker, Councilmember Leonard Schooler, Councilmember Vinay Singhanian, Councilmember Ralph L. Buell, III, and City Secretary Sally Villarreal.
Seated from left to right: Mayor Pro-Tem Rhonda Seth, Mayor Gerald Roznovsky, and City Manager Modesto Mundo.



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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, 2024

Christopher P. Morill

Executive Director



reader's guide



BUDGET SCHEDULE

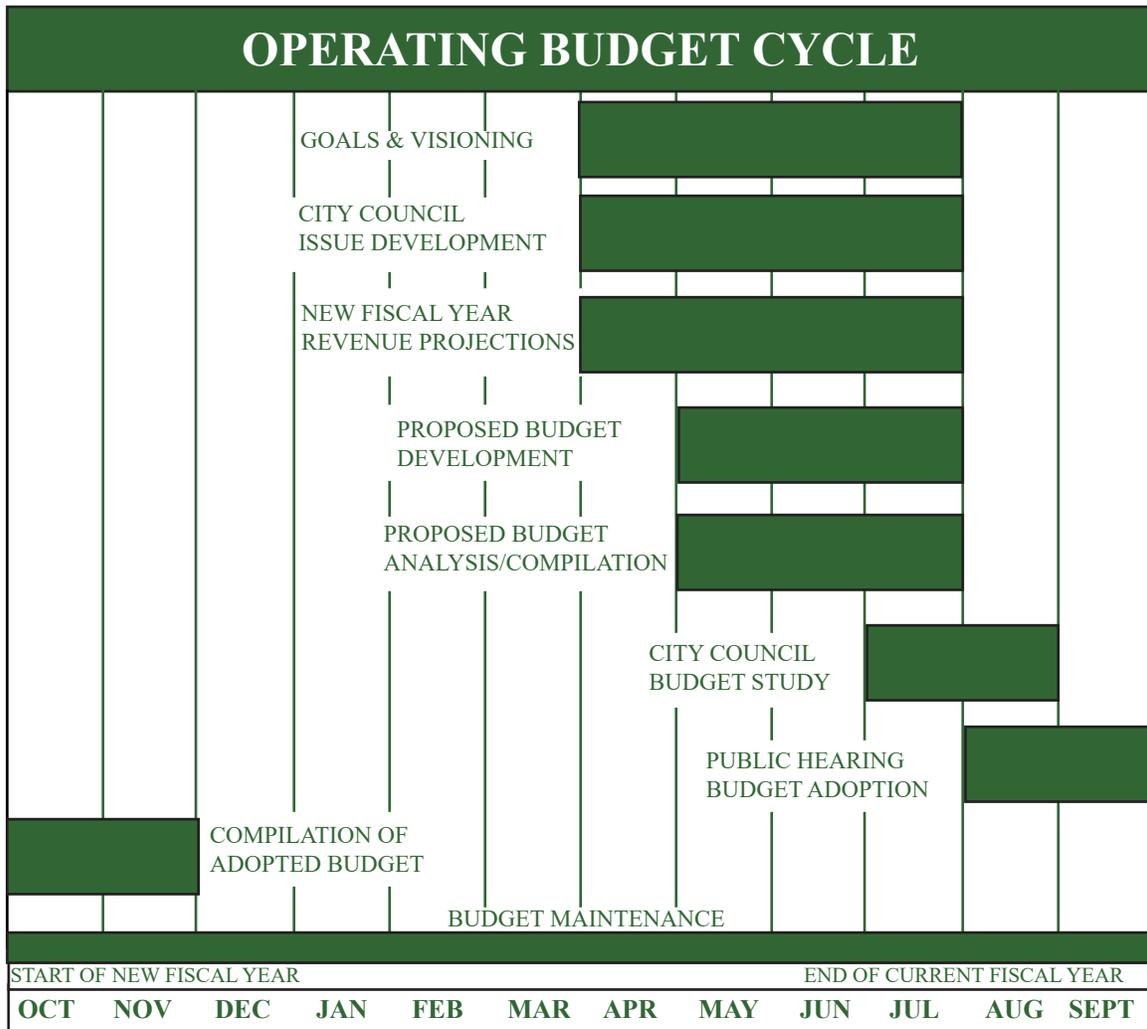
City of Lake Jackson 2025-26 Budget Calendar

Month/Year	Date	Description
Mar 2025	20	LJDC Public Hearing #1 - Discuss ½ cent City Council recommended projects
	21	Deadline – Department Budget Cost Saving Measures due in Department Review Folder
	24	Water & Sewer Masterplan Workshop (5:30 pm)
	27	LJDC Public Hearing #2 - 1/2 cent projects over \$500,000
	28	Deadline – CIP Worksheets due in Department Folder
Apr 2025	07	City Council Regular Mtg
	07	Goals, Objectives, and Performance Measures sent to Departments.
	09	Budget Kickoff - Distribute Worksheets to Department Heads.
	14	Budget Workshop – General Fund Financial Forecast (5pm)
	21	City Council Regular Mtg – Discussion on Cost Saving Measures
	25	Deadline – Goals, Accomplishments and Measures submitted by Department Heads
May 2025	2	Deadline – Department Heads & Directors submit budget and equipment replacement requests to City Manager.
	05-09	Budget hearings with City Manager and Budget Committee
	19	City Council Regular Mtg. – Roll - Off Program Evaluation
	20	Library Board Mtg – Approve budget requests.
Jun 2025	02	City Council Regular Mtg – CIP Presentation
	10	Historical Museum Mtg – Approve budget requests.
	11	Hotel Occupancy Tax Committee – Approve budget requests.
	16	City Council Regular Mtg – Strategic Plan Updates
	25	LJDC Public Hearing #1 - Discuss ½ cent City Council recommended projects
Jul 2025	02	LJDC Public Hearing #2 – Discuss ½ cent projects over \$500,000
	07	City Council Regular Mtg – Proposed Budget submitted.
	08	File Proposed Budget with City Secretary and Lake Jackson Library; post on City website.
	19	City Council Budget Workshop – (8:00 AM – 3:00 PM)
	21	City Council Regular Mtg
	25	Certified Appraisal Roll from BCAD, calculate “no new revenue tax rate”, “no new revenue maintenance and operations tax rate”, and “voter-approval tax rate”.
	30	Post on City website: <ul style="list-style-type: none"> 1. The no-new-revenue tax rate and the voter-approval tax rate. 2. The estimated amount of interest and sales fund balances and estimate M&O or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligations. 3. A schedule of the City’s debt obligations.
	30	Staff Meeting – Department Heads & Directors budget presentation review
Aug 2025	04	City Council Regular Mtg – Discuss any changes to the proposed budget, call public hearing for FY25-26 proposed annual budget and proposed tax rate.
	04	Last Day to submit tax rates to City Council
	05	Submit rate to Brazoria County Tax Assessor - Collector – will prepare notice to newspaper.
	07	Publish notice of public hearing for FY25-26 proposed annual budget in newspaper on City’s website following SB2 requirements.
	07	Deadline - Publish notice in newspaper on tax rate – 7 days prior to public hearing.
	12	Public Hearing on tax rate can occur on this date or after.
	18	City Council Regular Mtg – Public Hearing on tax rate and budget, City Council may adopt budget and tax rate at this meeting.
Sep 2025	02	City Council Regular Mtg – First reading of Utility Rate Ordinance
	15	City Council Regular Mtg – Second reading of Utility Rate Ordinance
Oct 2025	01	New Fiscal Year Begins

INTRODUCTION TO THE READER'S GUIDE

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

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



BUDGET PROCESS

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

1. City Council Issue Development

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

2. Revenue Projection

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

3. Proposed Budget Development

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

4. Proposed Budget Analysis/Compilation

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

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

5. City Council Budget Study

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

6. Public Hearing/Budget Adoption

A public hearing on the budget and tax rate is held in August prior to final budget consideration. At said

hearing, citizens or any other individual may make formal comment either for or against the proposed budget. The public also has the opportunity to attend City Council budget work sessions occurring in July and possibly August.

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

7. Compilation of Adopted Budget/Budget Maintenance

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

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

8. Budget Amendment

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

9. Program Goals and Measures

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

ORGANIZATION OF THE BUDGET

BUDGET SUMMARIES

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

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

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

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

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

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

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

General Fund Revenues by Category - Presents a breakout of the General Operating Fund revenues by category and presents it graphically.

General Fund Expenditures by Category - Presents a breakdown of all General Operating Fund expenditures by category. Includes a summary of General Fund authorized personnel.

Utility Fund Revenue by Category - Presents a breakout of the Utility Operating Fund revenues by category and presents it graphically.

Utility Fund Expenditures by Category - Presents a breakdown of all Utility Operating Fund expenditures by category. Includes a summary of Utility Fund authorized personnel.

ORGANIZATION OF THE BUDGET

GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

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

Accomplishments and Goals - 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.

Expenditure Summary - Shows the category of expenditures for each of the department's programs as compared year over year.

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.

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

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

SUMMARY OF FINANCIAL FUND ACCOUNTING

GOVERNMENTAL FUND TYPES

General Fund

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

Special Revenue Funds

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

Debt Service Fund

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

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition, construction, or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, the 2016-2017 Infrastructure Improvement Fund, and the 2018 Infrastructure Improvement Fund, the 2021 Infrastructure Improvement Fund, the 2022 Parks and Recreation Improvement Fund, and the 2023 & 2025 G.O. Infrastructure Fund.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Such funds are to be financed or recovered primarily through user charges. The City has two Enterprise Funds: the Utility Fund and the Golf Course Operating Fund. For budgetary purposes, the Utility Fund includes the following sub-funds: Utility Operating Fund, Utility Contingency, Utility Debt Service, Utility Projects, the 2013 Water and Sewer Construction Fund, the 2016 Sewer Construction Fund, the 2017, 2019, 2022 and 2025 Water and Sewer Construction Funds. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund.

SUMMARY OF FINANCIAL FUND ACCOUNTING

GOVERNMENTAL FUNDS

General Fund Sub-Funds

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

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

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

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

Grant Fund - this fund is used to account for Grant Revenues. The expenditures are restricted to Grant related projects.

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

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

Special Revenue Funds

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

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

SUMMARY OF FINANCIAL STRUCTURE

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

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

Debt Service Funds

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

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

Capital Projects Funds

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

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

PROPRIETARY FUNDS

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

Utility Fund Sub-Funds

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

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

Utility Debt Service Fund - Money is transferred to this fund from the Utility Operating Fund to provide for the payment of utility related debt service and to provide a reserve for that payment. This fund is not budgeted to be “balanced” but revenue and expenditure amounts are close to the same amount.

SUMMARY OF FINANCIAL STRUCTURE

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

Golf Course Funds

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

BASIS OF ACCOUNTING

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

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

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

BASIS OF BUDGETING

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

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

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

SUMMARY OF FINANCIAL STRUCTURE

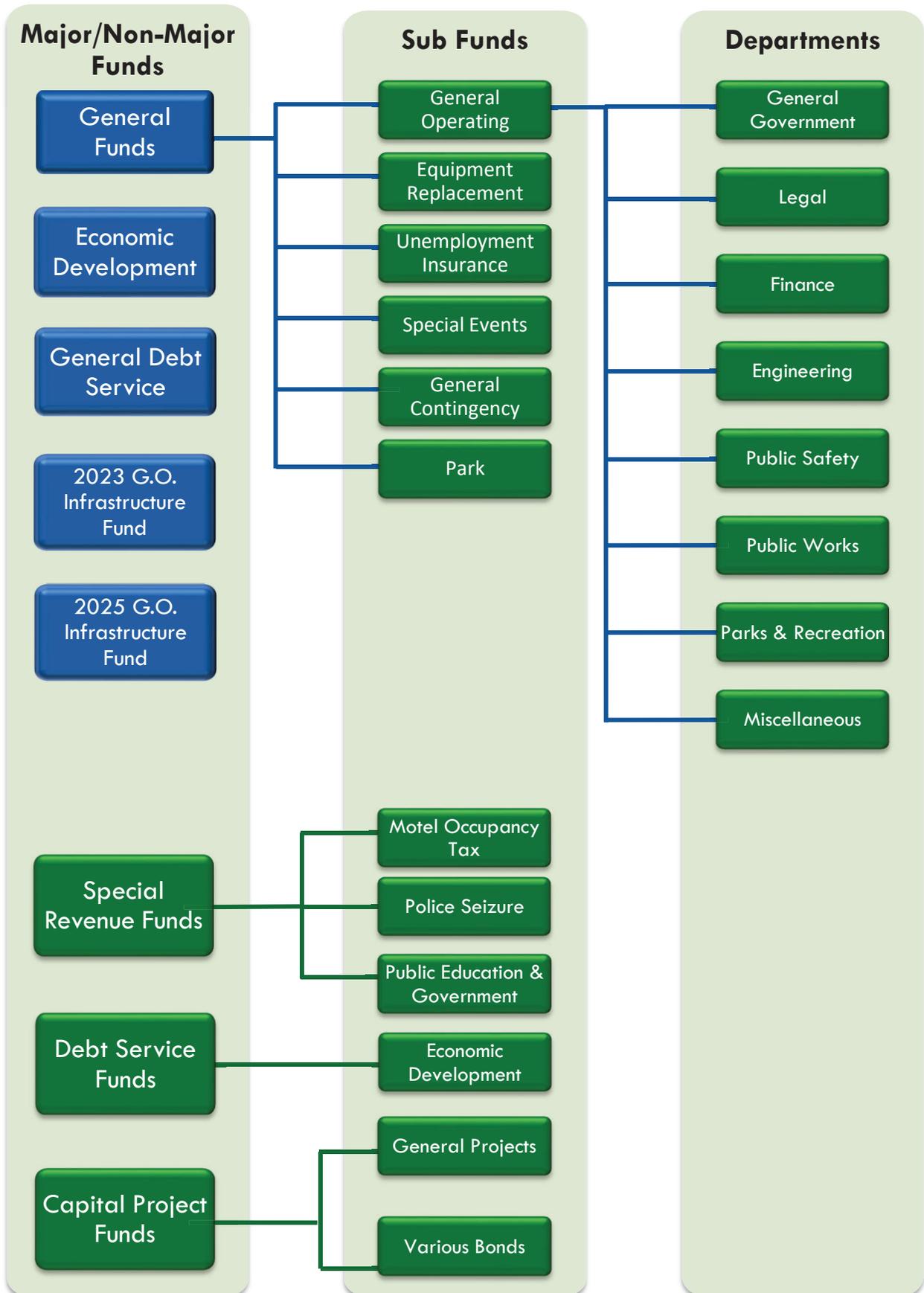
accrual basis of accounting. Similar to the accounting basis, the budgetary basis recognizes revenues in the accounting period in which they become available and measurable. Expenditures (expenses) are budgeted in the accounting period in which the fund liability is incurred. The major differences between the budgetary and accounting basis are that:

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

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

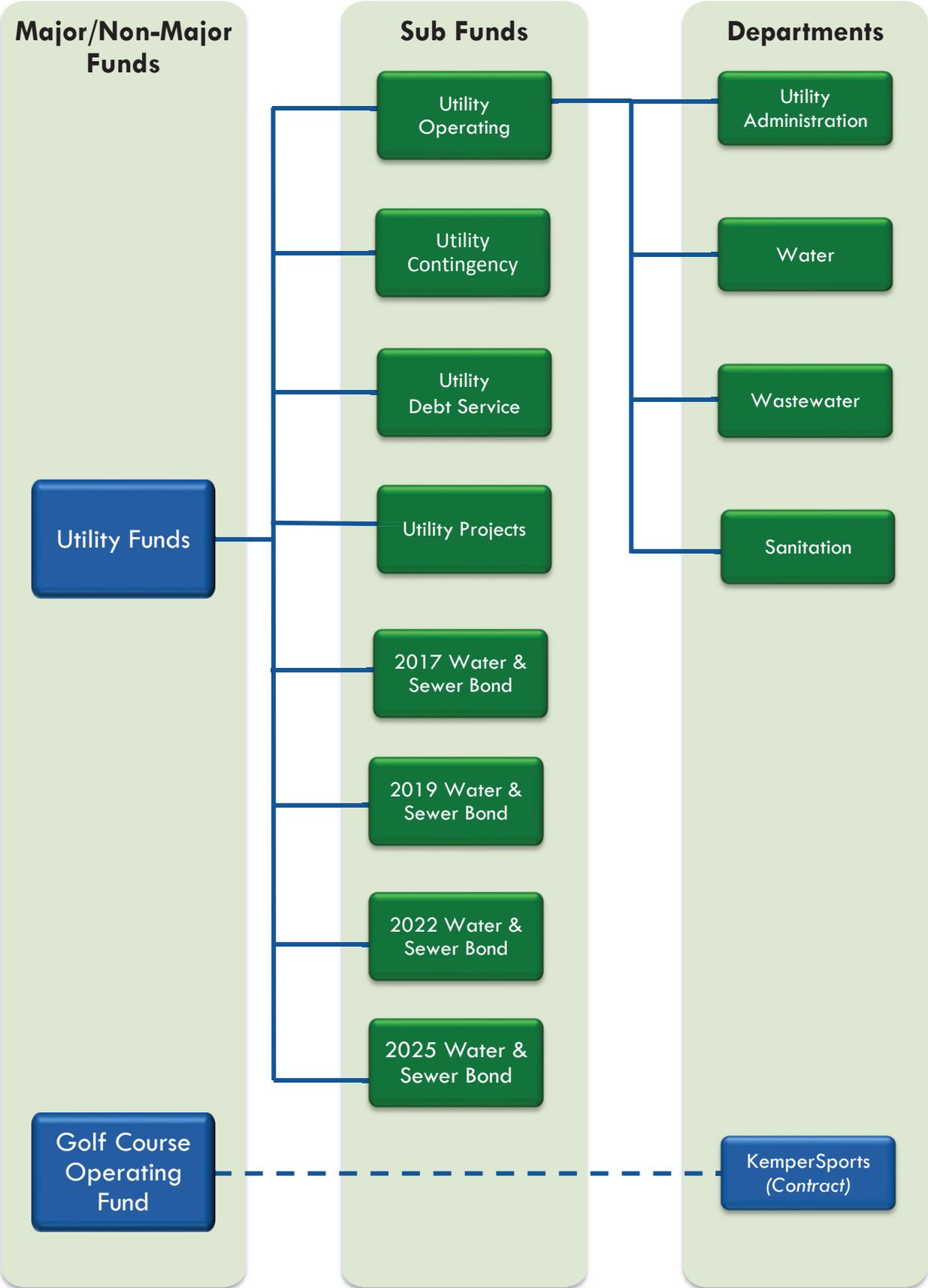


GOVERNMENTAL FUNDS STRUCTURE



* Blue boxes indicate “Major” Funds

PROPRIETARY FUNDS STRUCTURE



* Blue boxes indicate “Major” Funds



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directives & policies



FINANCIAL POLICY

REVENUES

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

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

2. User Charges and Fees.

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

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

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

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

EXPENDITURES

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

INVESTMENTS

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

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

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

FUND BALANCE

GOVERNMENTAL FUND BALANCE

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

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

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

FINANCIAL POLICY

GENERAL FUND UNASSIGNED FUND BALANCE

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUND BALANCE

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

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

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

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

FUNDING OF CAPITAL PROJECTS & EQUIPMENT PURCHASES

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

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

The Equipment Replacement Fund is the primary source of funds for all of the City's equipment purchases, both replacements and additions. Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This strategy prevents severe fluctuations in the operating funds from year to year created by the purchase of expensive equipment. Each department's payment to the equipment replacement fund is budgeted in a line item labeled transfer to Equipment Replacement. The amount a department budgets as their transfer is calculated based on the equipment used by the department, the equipment's estimated cost and its estimated useful life. Each year the city typically budgets \$1.5 to \$2.5 million in equipment purchases.

FINANCIAL POLICY

PLANNING & STRUCTURE OF CITY DEBT

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

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

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

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

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

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

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

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

ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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

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

CLASSIFICATION & COMPENSATION PROGRAM

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

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

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

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

AMENDMENT FOR FEDERAL GRANT MANAGEMENT

AMENDMENT NO. 1- City of Lake Jackson Financial Policy

Purpose: This amendment is adopted to ensure compliance with federal requirements outlined in 2 CFR Part 200 for all grants administered.

1. Adoption of Federal Financial Standards The City of Lake Jackson formally adopts and agrees to adhere to the applicable financial management requirements outlined in **2 CFR §§200.302–305**, as well as **24 CFR Part 570**, and the GLO Implementation Manual.

2. Internal Controls and Segregation of Duties The City shall maintain a system of internal controls in accordance with **2 CFR 200.303** to:

- Ensure proper oversight and prevent misuse of funds;
- Prevent one individual from having sole authority over authorization, disbursement, and reconciliation of transactions;
- Ensure financial reports and transactions are reviewed and approved by a second qualified party.

3. Cash Management and Drawdown Timing (2 CFR 200.305)

- Federal funds shall be drawn down **only when needed for immediate disbursement**;
- Drawn funds shall be **disbursed within three (3) business days**;
- Any deviations or delays must be documented and reported.

FINANCIAL POLICY

4. Separate Grant Fund Accounting The City shall establish and maintain **separate fund accounts** for each federal grant program. These accounts shall:

- Clearly distinguish federal funds from other revenue sources;
- Provide a transparent audit trail for federal expenditures and revenue;
- Be interest-bearing when required, unless an exemption is granted.

5. Program Income Program income earned as a result of CDBG-DR or CDBG-MIT activities will be:

- Properly tracked and reported in accordance with **2 CFR 200.307**;
- Expended prior to requesting additional federal funds;
- Used for eligible activities under the original federal grant.

6. Cost Principles Compliance (2 CFR 200 Subpart E) All costs charged to federally funded programs shall be:

- Allowable, allocable, reasonable, and necessary;
- Supported by adequate documentation and justification;
- Reviewed by financial staff for adherence to federal guidelines.

7. Protection of Sensitive Information The City shall implement safeguards to ensure the protection of **personally identifiable information (PII)** and other sensitive financial or client information, in accordance with GLO guidance and federal privacy requirements.

8. Audit and Monitoring The City shall comply with:

- **Single Audit requirements per 2 CFR 200 Subpart F**;
- All GLO and HUD audit, monitoring, and reporting requirements;
- Timely resolution of audit findings, with corrective action plans as necessary.

CHARTER DIRECTIVES

FISCAL YEAR

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

BUDGET PRESENTATIONS

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

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

ANTICIPATED REVENUES

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

PROPOSED EXPENDITURES

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

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.

CHARTER DIRECTIVES

Budget establishes amount to be raised by property tax.

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

CONTINGENT APPROPRIATION

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum of the budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Manager and distributed after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and detailed account of such expenditures shall be recorded and reported.

BALANCE BUDGET REQUIREMENT

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

EMERGENCY APPROPRIATION

The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

TAXATION

Tax limitation.

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas. However, the City Council shall not make, permit, or approve any increase in ad valorem taxes in any one year exceeding five (5) percent of the City's immediate prior year's ad valorem tax without approval by the electorate at an election held for that purpose. Such five (5) percent limitation shall not prevent increased taxations of taxable property when subsequent improvements are made, not prevent taxation of annexed property, nor shall it effect, limit or apply to debt service requirements and bond obligations. (Ord. No. 80-726, ~ 1, 2-11-80)



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strategic plan



STRATEGIC PLAN

Beginning in 2008, the Lake Jackson City Council has conducted strategic planning workshops for sixteen years. The purpose of these sessions is to focus on the results of the previous year and prepare a new Plan for the upcoming three years.

There are five Vision Elements that make up the Strategic Plan. Each Vision Element contains a series of goals set by the City Council. Each goal has a series of objectives prepared by the City staff and approved by the City Council. The objectives are action steps intended to move the City toward implementation and completion of the stated Council Goals.

In 2024 the City Council established four values and their associated guiding principle to serve as the foundation for the City's Strategic Plan.

City of Lake Jackson Vision

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

Mission

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

Values

Fiscal Responsibility

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

Integrity

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

Sense of Community

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

Inclusive

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

Vision Elements

Vision elements are high-level categories used to organize the City's goals and objectives in a meaningful way. The City's Vision Elements are:

- Enable Growth and Revitalization
- Enhance Communication
- Maintain Infrastructure
- Maintain a Well Managed City
- Enhance Quality of Life

Direction: Enable Growth

Promote quality growth following the established Master Plan.

Goals	Objectives
Facilitate the development of new housing	
Facilitate the revitalization of business corridors	<ul style="list-style-type: none"> <input type="checkbox"/> Develop mixed-use standards for the B-2 Central Business Zone (Downtown). <input type="checkbox"/> Develop a plan for revitalizing the Plantation Drive area <input type="checkbox"/> Review commercial parking standards to allow for additional development of vacant spaces <input type="checkbox"/> Redevelop TDECU site donated to the city
Facilitate infill, revitalization and redevelopment throughout the city.	<ul style="list-style-type: none"> <input type="checkbox"/> Identify methods to encourage private improvements to residential properties
Foster a thriving and diverse economy	<ul style="list-style-type: none"> <input type="checkbox"/> Extend the Industrial Development Agreement before December 2026 <input type="checkbox"/> Support the development plan of an Industrial Park on the Alden acreage

Accomplishments for FY 2025
<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Adopted MOU and Resolution for support of County Road 220B extension

Direction: Enhance Communication

Build relationships through communication, technology, and training.

Goals	Objectives
Improve Communication to Community	<ul style="list-style-type: none"> <input type="checkbox"/> Build relationships with local builders & contractors through public education classes <input type="checkbox"/> Enhance overall communication between the city departments and citizens <input type="checkbox"/> Prepare and distribute a survey instrument to all citizens gauging satisfaction and needs of city services
Digital Engagement Infrastructure Expanded	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Launch and maintain capital projects public dashboard <input type="checkbox"/> Provide quarterly update to City Council on Bond Progress Tracker
Evaluate Public, Educational and Governmental (PEG) Programming Fund	<ul style="list-style-type: none"> <input type="checkbox"/> Discuss suspending PEG Fund fees

Accomplishments for FY 2025

- Bond Education Program on website and social media - successful passage of 2025 Bond
- Created a Bond Progress Tracker on website

Direction: Maintain Infrastructure

Maintain existing facilities and infrastructure at current high standards.

Goals	Objectives
Upgrade and Maintain Infrastructure & Equipment	<ul style="list-style-type: none"> <input type="checkbox"/> Reconstruct Lift Station 1 - replacement of transmission lines to the WWTP <input checked="" type="checkbox"/> Submit sidewalk project for TXDOT Transportation Alternatives Grant Program <input type="checkbox"/> \$8 million - Panel Replacements on major thoroughfares <input type="checkbox"/> \$4 million - Drainage Improvements
Establish Strategic Assessments & Programs to improve infrastructure	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Establish a street assessment program to determine priority for maintenance and upgrades <input checked="" type="checkbox"/> Establish a water and sewer utility assessment program to determine priority for maintenance and upgrades <input type="checkbox"/> Prepare a Mobility Master Plan—streets, hike, bike, trails <input type="checkbox"/> Establish a robust street maintenance program <input type="checkbox"/> Establish a Traffic Signal SOPs program to promote safe and efficient flow of traffic
Improve Drainage in Existing Neighborhoods and Watersheds	<ul style="list-style-type: none"> <input type="checkbox"/> Coordinate GLO MIT-MOD Grant Project – Pine Ditch <input type="checkbox"/> Continue to pursue drainage enhancements and funding opportunities to reduce flooding impacts
Upgrade and Maintain Facilities	<ul style="list-style-type: none"> <input type="checkbox"/> Coordinate police facility expansion and upgrades <input type="checkbox"/> Work with Industry to partner on a recycling program <input type="checkbox"/> Provide safe, well maintained and energy efficient facilities <input type="checkbox"/> Coordinate Fire Station 1 upgrades <input type="checkbox"/> Install generators at water distribution plants, city hall and rec center <input type="checkbox"/> Construct new Animal Control Facility
Manage Long – Term Water Resources for the City	<ul style="list-style-type: none"> <input type="checkbox"/> Extend contract with Brazosport Water Authority before February 20, 2027

Accomplishments for FY 2025

- Sale of Revenue Bond for Lift Station 1 and Force Main in August 2025
- Received generator from CenterPoint for Civic Center
- Replaced 1 Ladder Truck
- 4 New Sanitation Trucks
- Received SS4 Grant for Comprehensive Safety Action Plan
- Grant submitted to Water Development Board for drainage improvements to Parkwood Terrace Subdivision.

Direction: Maintain a Well Managed City

Promote a culture of innovation and service.

Goals	Objectives
Hire and Retain Qualified Employees	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Implement Compensation and Pay Plan Study recommendation for market adjustments for all positions
Provide Training Opportunities for Employees	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Provide in-house training to improve manager skills in three areas: interviewing, evaluating employees, and goal setting <input type="checkbox"/> Improve new employee orientation and onboarding process (beginning with Director-level)
Improve Areas of Operations	<ul style="list-style-type: none"> <input type="checkbox"/> Explore contracting GIS database of water distribution facilities <input checked="" type="checkbox"/> Review Sanitation Routes and Staffing Levels to improve efficiency and service <input type="checkbox"/> Earn accreditation from the Commission for Accreditation of Parks and Recreations Agencies (CAPRA) <input type="checkbox"/> Earn accreditation for Police Department <input checked="" type="checkbox"/> Determine cost recovery for sanitation service <input type="checkbox"/> Create a comprehensive fee schedule <input checked="" type="checkbox"/> Complete review of fee model for water and sewer services <input type="checkbox"/> Continue water meter audit every three years
Build a Storm Resilient Community	<ul style="list-style-type: none"> <input type="checkbox"/> Identify programs and seek grants to build resiliency <input type="checkbox"/> Install generators at water plants, city hall and rec center <input type="checkbox"/> Submit application for hazardous mitigation grant fund for generators to 46 lift stations

Accomplishments for FY 2025

- 16 supervisors have attended LEADS in the last two years.
- Completed Water Audit
- Replaced 700 Hersey meters completing this project which began in 2017
- Replaced 700 average bill meters this fiscal year
- Council Sunset Review of programs and expenditures in April 2025
- Expeditious removed storm debris with pre-existing contracts with Crowder Gulf
- Hired DCMC to assist in FEMA grant applications for storm recovery

Direction: Enhance Quality of Life

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

Goals	Objectives
Enhance the Safety of Our Citizens	<ul style="list-style-type: none"> <input type="checkbox"/> Continue to install signal preemption systems for emergency vehicles (Opticom) <input checked="" type="checkbox"/> Assess Food Establishment Inspection Program and adjust as needed <input checked="" type="checkbox"/> Expand the license plate reader program
Provide Community with Affordable – Family Oriented Activities	<ul style="list-style-type: none"> <input type="checkbox"/> Assist outside groups or individuals in bringing special events and program offerings <input type="checkbox"/> Implement new events that engage the community
Improve Community Gathering Spaces	<ul style="list-style-type: none"> <input type="checkbox"/> Conduct Parks Master Plan
Improve Pedestrian Connectivity	<ul style="list-style-type: none"> <input type="checkbox"/> Complete Comprehensive Safety Action Plan through SS4 Grant

Accomplishments for FY 2025

- Installed license plate readers on all patrol vehicles



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city manager's letter

CITY MANAGER'S LETTER

Honorable Mayor and City Council,

I am pleased to present the proposed City of Lake Jackson budget for Fiscal Year (FY) 2026, which covers the period from October 1, 2025, through September 30, 2026. This document outlines how we plan to use city resources in the coming year to maintain and improve the services that matter most to our residents.

This proposed budget was prepared in line with the City Charter, financial policies, and State law. It reflects our priorities and the continued commitment to making Lake Jackson a great place to live, work, and play for all.

It's important to note this is not the final budget. As required by the City Charter, the City Manager presents a balanced and detailed budget proposal each year. From here, your hard work and feedback from the public will shape the final budget that will be adopted in August.

Overview

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

The City remains in a strong and stable financial position, capable of providing high-quality services. We take pride in delivering an excellent quality of life in Lake Jackson, supported by our strong and stable financial position. Key revenues such as our Industrial District and sales tax continue to grow and we have improved our review of our long-term capital and infrastructure needs for water and wastewater, planning for future assets and ensuring the maintenance and replacement of existing assets.

For FY 2026, I recommend the adoption of a "**No-New-Revenue**" tax rate. While this approach holds the line on the Maintenance and Operations (M&O) portion of the property tax rate, our Interest & Sinking (I&S) rate, or debt rate, will result in an overall property tax rate increase due to voter-approved bonds. This debt funds critical infrastructure maintenance and the expansion and repair of our public safety facilities, reflecting the community's commitment to a safe and vibrant city.

This year, City Council reaffirmed its goals and priorities for the coming year and beyond. These are memorialized and adopted in the City's Strategic Plan, which is rooted in Lake Jackson's four guiding principles: fiscal responsibility, integrity, sense of Community, and inclusivity. These principles guide the City's strategic direction in both the short and long term.

Significant Strategic Plan projects and initiatives prioritized for FY 2026 include:

- Opening of the new Animal Control Facility
- Reconstruction of Sleepy Hollow & Park Place Subdivision Streets
- Replacement of Lift Station 1 and associated force main
- Panel replacements on major thoroughfares
- Expansion of the Police Department & Repairs to Fire Station 1
- Installation of Emergency Generators for Critical Facilities
- Comprehensive Traffic Safety Study of Street System

FY 2025 Highlights

On July 8, 2024, Hurricane Beryl made landfall near Matagorda, Texas, as a Category 1 storm. Despite its classification, Beryl delivered far more destruction than anticipated. Wind gusts reached up to 94 miles per hour, causing widespread damage throughout the region. The storm triggered prolonged power outages at a time when residents were already contending with high temperatures and humidity.

Following Hurricane Beryl's landfall, the City and its debris management contractor, Crowder Gulf, undertook an extraordinary cleanup effort. Over **279,811 cubic yards of debris** was collected. This staggering amount underscores the storm's unexpected severity and its widespread impact on the community.

Prolonged post-storm power outages significantly contributed to the damage sustained by critical city infrastructure. Numerous city facilities, traffic lights, and public parks suffered extensive damage due to both wind and the cascading effects of the outages.

Despite the disruption, the City continued to move forward with several major capital projects and strategic initiatives, including:

- Service Center Fuel Tank Repairs
- Shady & Forest Oaks Street Replacement
- Installation of new Police Reporting Management Software
- Refurbishment of Shy Pond Outfall pipes

Overall, and after storm debris expenses removed from the budget, FY 2025 expenditures are estimated to be lower than budget appropriations. The projected General Fund expenditures are \$26,636,837 which is \$818,763 less than budgeted expenditures. Turnover makes up the bulk of the savings.

The FY 2025 General Fund revenues are projected to be \$27,756,996, which is \$301,396 above the budgeted revenues. This increase is due primarily to strong sales tax revenue.

The General Fund is projected to end the year with an estimated cash balance of **\$1.1 million** which can be transferred to the General Capital Projects Fund and Contingency Fund at the close of the fiscal year.

The projected FY 2025 Utility Fund revenues are estimated at \$21,256,437, which is \$163,344 more than budgeted revenues. The projected Utility Fund expenditures are estimated at \$20,343,691, which is \$749,402 below budget. The Utility Fund is projected to end the year with a positive estimated cash balance of **\$1.5 million**.

CITY MANAGER'S LETTER

FY 2026 Budget Summary

This year I recommend a “**No-New-Revenue**” tax rate for maintenance and operations. Industrial district revenues will increase \$850,000. Sales tax, our largest revenue source, continues to grow and I estimate a modest 2% increase of \$192,000 from last year’s budgeted amount based on projected FY 2025 revenues.

As previously mentioned, the total operating budget for all funds is **\$63,378,621** and is comprised of the general fund, utility fund, 4B ½ cent fund, capital projects funds, equipment replacement fund and other smaller funds.

The FY 2026 operating budget includes a balanced **General fund budget of \$28,516,900** with a recommended preliminary tax rate of **.36736** cents. The preliminary rate will of course change once the Appraisal District determines final values. The General fund is the largest of all funds and covers normal local government activities.

OPERATING	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
GF REVENUES	\$27,455,600	\$27,756,996	\$28,516,900
GF EXPENDITURES	<u>27,455,600</u>	<u>26,470,121</u>	<u>28,516,900</u>
	\$0	\$1,286,875	\$0
UF REVENUES	\$21,093,093	\$21,256,437	\$22,155,560
USE OF FUND BALANCE			478,089
UF EXPENDITURES	<u>21,093,093</u>	<u>20,343,691</u>	<u>22,633,649</u>
	\$0	\$1,562,261	\$0

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

CITY MANAGER'S LETTER

Major budgetary highlights for all funds this coming year include:

Revenues

- General Fund revenues are expected to increase 2.74% from the 2025 projection of \$27.75 to \$28.51 million. This increase is from the industrial district and sales tax.
- A **No-New-Revenue** tax rate is recommended for this year. The recommended tax rate will raise **\$17,600** more from new properties than this current budget year.
- The I&S rate is estimated to increase 4.7 cents due to the recently approved bonds.
- The residential bill for 5,000 gallons will increase **\$7.23** per month or 9.5%.
- Industrial District Revenues are budgeted to increase **\$850,000**.
- City's sales tax remains the most significant source of revenue for the City, I have budgeted a **\$192,000** increase (2%) over last year's budget.
- Permit revenues have decreased **\$20,500**.

Expenditures

- At **\$28,516,900**, the general fund budget is \$1,061,300 more than the adopted FY 2025 budget, a **3.9%** increase or \$759,904 more than projected FY 2025 revenues.
- At **\$22,633,649** the utility operating budget is \$1,540,556 more than the FY 2025 budget, which includes debt service increase of \$880,578 and budgeted transfer to Capital projects of \$1,500,000.
- Unused funds budgeted in FY 2025 for bond interest payment in the amount of **\$478,089** proposed to be used to minimize the impact of rate increase.
- The Brazosport Water Authority rate is increasing from \$4.60 per thousand gallons to \$5.00 per thousand gallons or **\$292,000** for a total cost of \$3,650,000 per year.
- The Seabreeze Landfill rate will increase 2.1%.

Personnel

- The proposed budget includes a **4%** market adjustment for all positions and **no funding** for the pay-for-performance plan. Adjustments to the compensation plan total **\$586,600** for the General Fund and **\$201,400** for the Utility Fund.
- The budget provides funding for three authorized positions for the new animal control facility for a total cost of **\$171,400**.

Debt

- The proposed budget includes debt service for the 2025 general obligation bonds in an amount of **\$18 million** dollars for repairs to the Police Department and Fire Station 1, street panel replacements and drainage improvements and a **\$2.4 million** bond for the Police Department expansion approved by the voters in 2021.
- Total property tax-supported outstanding debt for the City was **\$48,649,987** at the end of FY 2024. The current I&S rate of \$0.116965 will increase 0.047035 to \$0.164000.
- Outstanding revenue debt totals **\$17,269,118** for water sewer infrastructure.

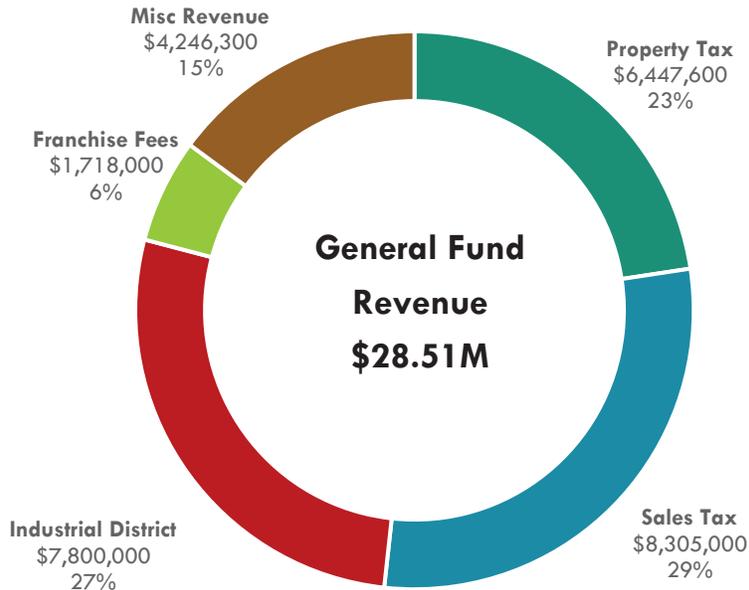
Fund Balance

- The City's general fund balance, or the City's "savings," remains healthy. At the close of FY 2024, the City's general unassigned fund balance of **\$10,018,203** provides 4 months of operating expenditure coverage and serves as a financial cushion for unexpected events.

CITY MANAGER'S LETTER

General Fund Revenue Highlights

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



Property Values

The Brazoria County Appraisal District provides the City with a certified tax roll for all properties inside Lake Jackson's city limits. The estimated taxable value for FY 2026 equals **\$3,600,298,380** which equates to an increase of approximately \$254 million or 7.6% from the previous year, \$3,345,966,183. Single Family Residential values make up 61% of appraised values. Based on preliminary rolls, the average taxable value for a single-family home in Lake Jackson is **\$296,820**, an increase of approximately \$5,051 or 1.73% from the previous year.

- appraised property values in billions
- M&O Rate
- I&S Rate (Voter Approved)



CITY MANAGER'S LETTER

Tax Rate

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

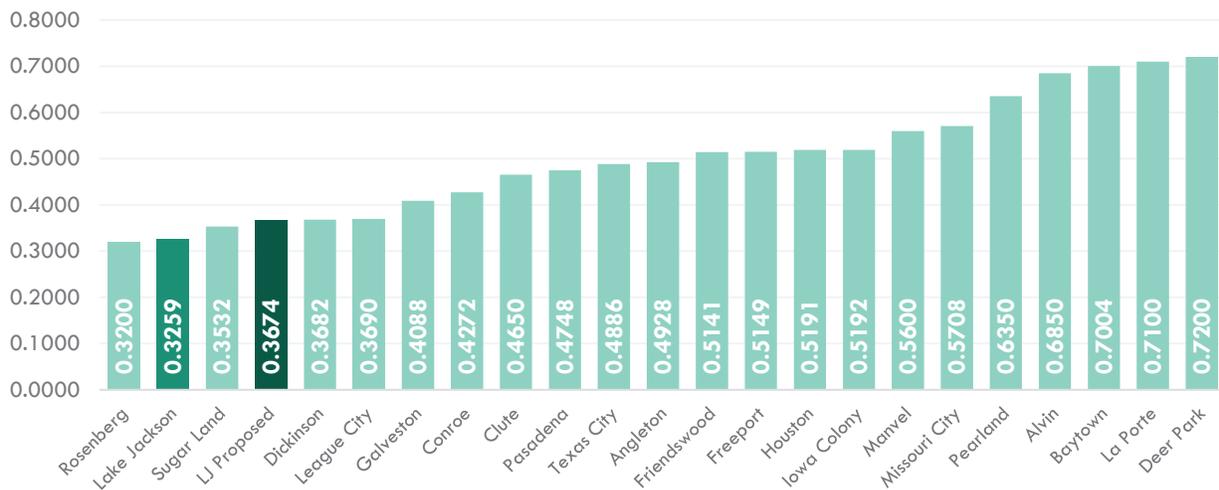
The proposed “**No-New-Revenue**” tax rate would increase to **\$0.367360** up from \$0.325929 because of the \$18 million bond approved by the voters on May 3, 2025. If adopted by the City Council, the City would receive **\$17,600** more in M&O tax revenues due to new construction values of \$8.65 million.

Of the total proposed tax rate, \$0.203700 is dedicated to maintenance and operations, and \$0.164000 is dedicated to debt service. The debt service portion of the tax rate is estimated to increase 4.7 cents.

If adopted as proposed, the annual city tax paid on the average single-family home will be approximately **\$1,091**, an increase of \$140 over the previous year.

	FY 2022	FY 2023	FY 2024	FY 2025	Proposed No New Revenue Rate	Difference
Avg Home Value	\$225,000	\$246,147	\$271,445	\$291,860	\$296,911	
M&O Rate	0.231782	0.223572	0.200663	0.208964	0.203700	(0.005264)
I&S Rate	0.107218	0.099549	0.126510	0.116965	0.164000	0.047035
Tax Rate	0.339000	0.323121	0.327173	0.325929	0.367360	0.041431
Tax Bill	\$762	\$795	\$888	\$951	\$1,091	\$140
M&O Revenue New Property					\$17,600	

Houston-Galveston Region Current Property Tax Rates



CITY MANAGER'S LETTER

Other Major Revenues

At **\$8,305,000**, sales tax makes up the largest category of City revenues. FY 2026 sales revenues are forecasted to increase over this year's budget after rebates to HEB and Brazos Mall.

At **\$7,800,000** Industrial District revenues are increasing \$850,000 or 12.2% over last year's budget amount.

At **\$1,718,000**, utility franchise payments for the use of our rights-of-way are expected to remain flat.

Transfer fees from the Utility Fund will provide **\$995,000** to reimburse the General Fund for administrative expenses. This is the same as last year.

Recreation and Civic Center fees have increased slightly due to new programs. For FY 2026 staff recreation fees will be **\$993,860** or \$57,945 more than last year's budget.

Court fees are expected to provide **\$411,600** to the general fund. This is \$52,000 less than the FY 2025 budget.

Development permit fees are anticipated to decrease \$20,500 from last year's budget. These fees can vary significantly from one year to the next depending on local construction activities. Health Licenses and Alarm Fees are projected to decrease \$25,000.

General Fund Expenditure Highlights

The FY 2026 budget proposes **\$28,516,900 in expenditures**. Expenditures include costs for personnel, supplies, materials, equipment, utilities, professional and contracted services, and other items. Personnel costs represent the single largest category of expenditure at 66% of budget. At **\$11,754,897**, and representing about 42% of the City's overall budget, **Public Safety** is the single largest category of City expenditures.

Overall, general fund expenditures are **\$1,061,300** more than the FY 2025 budget.

Three years ago, we contracted with Logic Compensation Group to study our compensation plan. Their recommendation was to salaries 12% over three years to improve our competitiveness in the marketplace in which we were able to do so. This year I have budgeted a 4% market adjustment based on what we have seen in the region. We were not able to fund a merit increase this year.

The total cost of the market adjustment is **\$586,600** and is the largest increase to the general fund. In total, salary and retirement adjustments account for 55% of the increase to General Fund expenditures.

CITY MANAGER'S LETTER

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

Market 4% Merit Pay 0%	\$586,600
3 Positions for Animal Control Facility	171,400
Police & Fire Maintenance Contracts	128,997
TDECU Property Utilities and Grounds – Remaining ½ year	100,000
Animal Shelter SPCA Payment 4 Months – end of contract	94,500
Transfer to Capital Projects Fund	48,155
Drainage System Maintenance – added back into the budget	25,000
Increase in Contract Cleaning Municipal Court & Library	16,300
Alden Development Consultation	10,000
AC Preventative Maintenance Civic Center	10,000
Outside Engineering Consultation	10,000
Fuel	(50,300)
Special Events Fund Fireworks – Sunset by City Council	(30,000)
Windstorm Insurance Reduction in Coverages	(28,320)
Police Dues & Membership Overbudget	(24,800)
Youth Commission – Sunset by City Council	(16,000)
Liability Insurance Decrease	(14,290)
Reduction in dedicated phone lines	(5,400)
Summary Total	\$1,031,842
TOTAL BUDGET INCREASE	1,061,300
% of Budget Increase	97%

Unfunded budget items:

Merit Pay – Meets 2%, Exceeds 3%	\$307,700
Summary Total	\$307,700

CITY MANAGER'S LETTER

Utility Fund

Water & Wastewater

The recommended rates for Fiscal Year 2026 account for several key factors, including the increased debt service for Lift Station 1, a BWA rate increase from **\$4.60** to **\$5.00** per thousand gallons, and anticipated salary adjustments.

To reduce the impact on customers, **\$478,089** from the Utility Fund balance is recommended to be used to help balance the FY 2026 budget. These funds were originally budgeted in FY 2025 for an interest payment on Lift Station 1 debt, which was not needed due to a delay in the debt issuance.

For the average residential customer using 5,000 gallons of water, the total cost for water and sewer will increase **\$7.23** per month from \$76.47 per month to **\$83.70** per month, based on a \$3.48 increase to the water and sewer base rate and \$0.60 increase in the per thousand-gallon rate for water and \$0.65 cent increase to the thousand-gallon rate for sewer treatment.

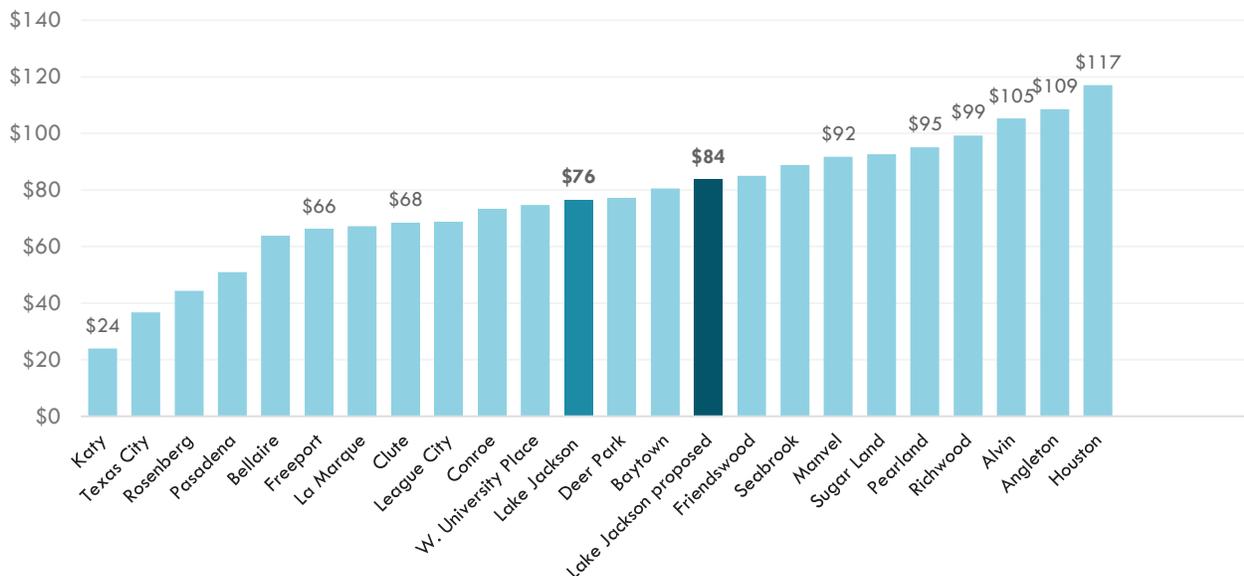
New monthly base rates for residential & commercial customers as proposed:

	FY 2025	FY 2026	FY 2026 O65	FY 2026 Commercial
Water	\$17.62	\$19.29	\$12.79	\$38.58
Sewer	<u>19.04</u>	<u>20.85</u>	<u>14.35</u>	<u>41.70</u>
Total Base Bill 2,000 Gals.	\$36.66	\$40.14	\$27.14	\$80.28

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

	FY 2025	FY 2026	Increase \$
Water 2,000 – 20,000	\$6.36	\$6.96	\$0.60
Water Over 20,000	\$7.22	\$7.90	\$0.68
Sewer 2,000 – 15,000	\$6.88	\$7.53	\$0.65
Sewer Greater than 15,000	\$6.88	\$7.53	\$0.65

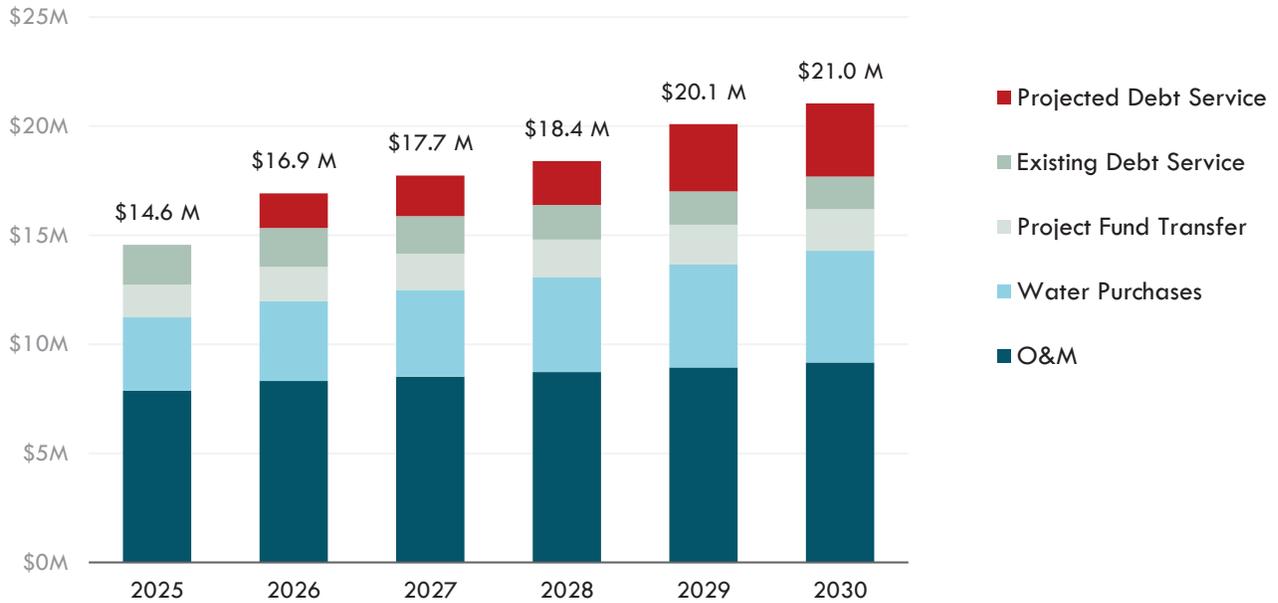
Residential Water and Sewer Monthly Bill for 5,000 gallons



CITY MANAGER'S LETTER

Water & Wastewater Projected Expenses

As part of our efforts to improve our long-term plan for utility capital projects, we have also worked diligently to project expenditures and its associated impact to the customer. Over the next five years utility projected operating expenses are estimated to increase on average \$1.3M per year (8.4%). Most of the increases are attributable to the purchase of water from BWA and new debt service to improve and maintain our water and wastewater infrastructure.



Projected Residential Bill Impact

The chart below shows the projected impact to residential rates over the next five years, assuming a 9.5% increase in rates in FY 2026.

Residential Water Bill



CITY MANAGER'S LETTER

Sanitation

To address increased operational costs in our sanitation services, I recommend a **\$1.00 increase** to the monthly residential sanitation rate and a **5% increase** to commercial dumpster rates and no increase to roll-off pickup rates.

These adjustments will help cover rising costs associated with landfill fees, equipment, customer convenience center operations and salaries. Seabreeze landfill fees will increase 2.1% based on the CPI, however, we are trying to hold this line-item steady, projecting reduced volumes in green waste after Hurricane Beryl that may be offset by new landfill charges for mattresses. Overall cost will increase \$82,900; salary market adjustments comprise \$71,200 of the increase.

Heavy Trash Service Enhancement

To improve customer experience and reduce staff workload, staff and I recommend increasing the heavy trash pickup limit **from 4 cubic yards to 8 cubic yards** per pickup. This enhancement will result in an estimated \$36,000 reduction in revenue that will be offset by the \$1 residential rate increase.

Sanitation rates for residential customers as proposed:

	FY 2025	FY 2026	Increase \$
Residential Garbage & Recycling	\$27.50	\$28.50	\$1
Apartments per unit	27.50	28.50	\$1
White Goods per item	40.00	40.00	\$0
Oversized Brush CY	30.00	30.00	\$0
Oversized Bulky Trash CY	30.00	30.00	\$0
Mulch Site Commercial	20.00	20.00	\$0
Commercial Dumpster Rates			5%
Commercial Roll-Off Rates			No Increase

Household Garbage & Recycling Monthly Bill - 2 wk pickup



CITY MANAGER'S LETTER

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

Debt Service Payment Increase	\$880,578
BWA – increase \$0.40 per 1,000 gallons for operations, includes 3 rd of 8-year annual increase of \$0.15. Estimated annual cost FY31 to FY56: \$854,100.	292,000
Market 4% & Pay for Performance 0%	201,400
Sludge Hauling Payment to Sanitation - \$230 per Haul – this is an interfund charge to the Wastewater operations	75,000
Waste Water Treatment Chemicals	35,000
Meter Reading Equipment	30,000
Water Meter Audit	20,000
Increase in Annual Replacement of Commercial Dumpsters	20,000
Misc. Budget Savings: Fuel, Property Insurance, etc.	(19,350)
Summary Total	1,534,628
TOTAL BUDGET INCREASE	\$1,540,556
% of Budget Increase	99%

Unfunded budget items:

Merit Increase – Meets 2%, Exceeds 3%	\$85,600
Summary Total	\$85,600

4B Half-Cent Sales Tax Fund

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

I recommend increasing the annual transfers of funds \$35,000 to assist Recreation Center operations to \$500,000 this year.

The proposed budget recommends funding **seven** capital projects with an estimated cost of **\$1,905,000** with total expenditures equaling **\$4,651,755**.

CITY MANAGER'S LETTER

Hotel/Motel Occupancy Tax Fund

The FY 2026 Hotel/Motel Occupancy Tax Fund Operating Budget projects revenues of **\$699,500** and an ending fund balance of \$62,607. Estimated revenues are projected to exceed the FY 2025 budget by more than \$100,000 with the opening of Home2 Suites and we have budgeted a 9% increase in revenues over projections for FY 2026 to account for a full year of hotel tax receipts from the new downtown hotel.

Grant Funds

Over the past two years, the City has increased its efforts to apply for grant funding to support key local projects. This year, we hired three firms to help us improve how we apply for and manage grants, and we're already seeing positive results. Several projects have received funding and will begin in fiscal year 2026.

We're also actively seeking funding for a few new projects, including a hike-and-bike trail along Lake Road, drainage improvements in the Park Place subdivision, mobile security cameras to improve safety in the downtown area, and debris cleanup in Oyster Creek, in partnership with Brazoria County. **The City's required funding match for the cleaning of Oyster Creek can be covered with anticipated savings from the Shy Pond Outfall project.**

Project Description	Agency	Grant Award	City Match
▪ City Building Generators	Texas Division of Emergency Management	\$2,771,999	\$1,292,460
▪ Pine Ditch/Dixie Drainage	Texas General Land Office	\$2,138,700	\$0
▪ Comprehensive Traffic Safety Action Plan	Federal Highway Administration	\$280,000	\$75,000
▪ Oyster Creek Debris Clearing – LJ Portion	Natural Resources Conservations Service - USDA	\$655,000	\$203,000

Capital Projects Fund & Multi-Year Bond Funds

Essential components of our budget are the City's Capital Project Fund and Multi-Year Bond Funds used to account for resources dedicated to the construction of major capital items. The City currently maintains two separate funds for cash funded projects:

- **General Capital Projects Fund**
- **Utility Capital Projects Fund**

These funds support the City's **Capital Improvement Program (CIP)**, which is included in the annual budget. The CIP outlines detailed information on current and planned capital projects over the next **five years**.

Funding Sources:

Capital projects are primarily funded through **positive year-end budget variances** in the General Fund and Utility Fund. These surplus funds are **transferred** into the Capital Project Funds, allowing the City to pursue a **pay-as-you-go approach** for many smaller capital initiatives, reducing reliance on debt.

CITY MANAGER'S LETTER

Short-Term Projects (1-3 years):

With a proposed **seventeen** new projects totaling **\$2,780,000** this year, completion of the 2021 GO Bond projects, Lift Station 1 and onset of the 2025 GO Bond **\$20,400,000**, staff will be extremely busy over the next three years. Design of Lift Station 1 is almost complete, and bonds are scheduled to be sold in August. Staff anticipates construction could begin this fall. The estimated cost for Lift Station 1 and its associated force main is **\$20,000,000**.

Long-Term Projects:

In FY 2025, the City contracted with Lockwood Andrews and Newman & Civitas Engineering Group to evaluate the current condition of the city's water and wastewater system and develop emergency and system reliability needs. This plan will guide efforts to improve and maintain our water and wastewater infrastructure over the next ten plus years. The estimated funding required over this time is approximately **\$120 Million**.

	Bond Funded Projects		Cash Funded Projects	
	Water	Sewer	Water	Sewer
5-Year	\$17.2M	\$35.9M	\$1M	\$2.4M
10-Year	\$26.8M	\$29.4M	\$5.7M	\$2.5M
TOTAL	\$109.3 Million		\$11.6 Million	

Equipment Replacement Fund

The Equipment Replacement Fund is sustained through annual departmental contributions, calculated based on the original purchase price and the estimated useful life of equipment, along with accrued interest income. In FY 2024, the City Council authorized an interfund loan of **\$5,500,000** from the Equipment Replacement Fund to cover debris removal costs related to **Hurricane Beryl**. Full reimbursement from **FEMA and the State of Texas** is anticipated by the end of this fiscal year.

The Equipment Replacement Fund projects revenues of \$2,342,570; expenditures of **\$1,805,536**; and an ending fund balance of \$5,260,640. Major purchases include the second payment for in-car and body worn cameras, two commercial garbage trucks and computer equipment which includes wiring and phone system for the new Animal Control facility.

CITY MANAGER'S LETTER

Conclusion

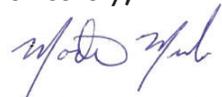
This wraps up the key points of the Proposed Budget for Fiscal Year 2026. The budget shows our ongoing commitment to maintaining important infrastructure and providing the reliable services our community relies on.

I sincerely thank the department directors for their time and expertise in shaping this proposal. Special thanks to Assistant City Manager Riazul Mia, Finance Director James Bryson, Controller Giselle Hernandez, Assistant to the City Manager Ana Silbas, Personnel Director Jose Sanchez, and Public Information Officer Lora-Marie Bernard for their major contributions.

I also want to thank all City employees for their daily dedication and commitment to excellent public service.

With respect, I present the FY 2026 Proposed Budget for your review. I look forward to working together to finalize a plan that will support and strengthen our community in the coming year.

Sincerely,

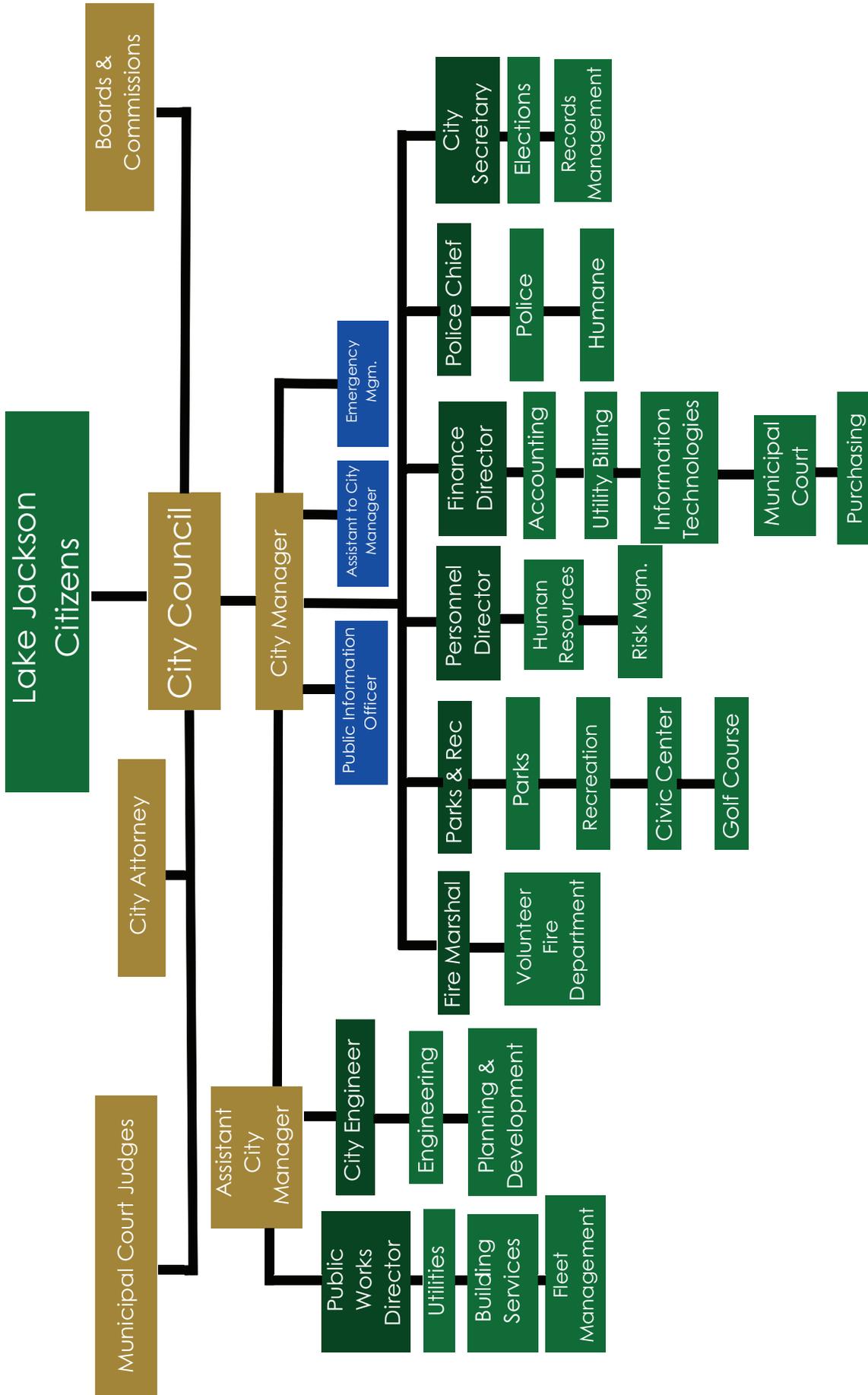


Modesto Mundo
City Manager



organizational chart



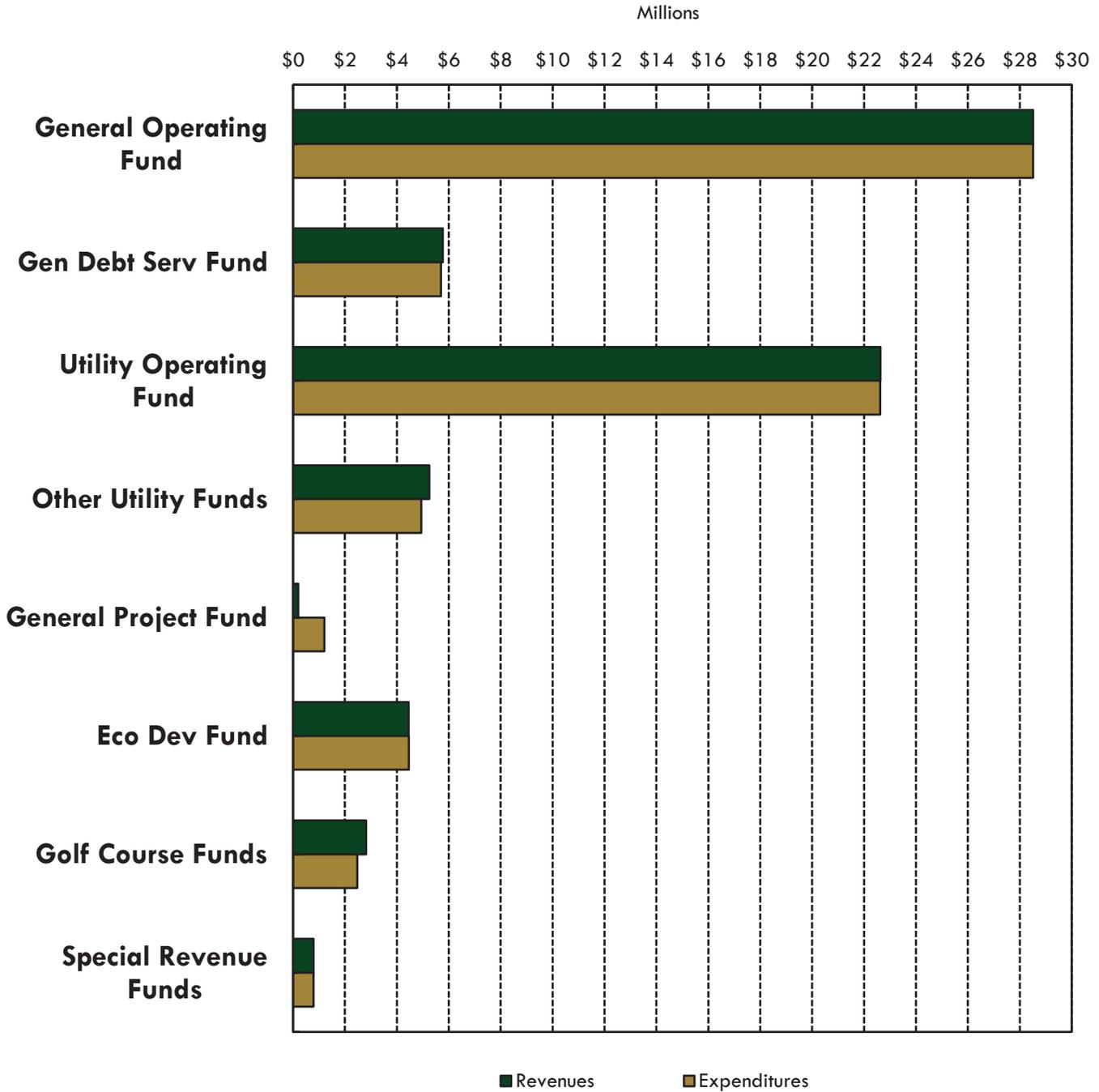




budget summaries



ALL FUNDS REVENUES & EXPENDITURES



Note: these numbers are subject to change

ALL FUNDS REVENUES & EXPENDITURES

REVENUES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
GENERAL OPERATING FUND	\$ 33,378,470	27,455,600	27,756,996	28,516,900
OTHER GENERAL FUNDS	3,422,418	2,921,020	2,945,655	2,571,030
GEN DEBT SERV FUND	4,187,104	4,081,517	4,081,517	5,773,212
GENERAL PROJECT FUND	1,492,139	150,000	3,514,964	168,135
UTILITY OPERATING FUND	23,120,813	21,093,093	21,256,437	22,633,649
OTHER UTILITY FUNDS	2,404,510	4,411,494	3,809,770	5,254,072
ECONOMIC DEVELOPMENT FUND	4,368,691	4,380,000	4,450,000	4,450,000
GOLF COURSE FUNDS	2,337,946	2,764,942	2,496,515	2,816,448
SPECIAL REVENUE FUNDS	636,388	599,342	727,250	784,750
INTERFUND TRANSFERS	(13,381,439)	(8,552,564)	(8,931,720)	(9,523,787)
TOTAL ALL FUNDS REVENUE	\$ <u>61,967,040</u>	\$ <u>59,304,444</u>	\$ <u>62,107,384</u>	\$ <u>63,444,409</u>

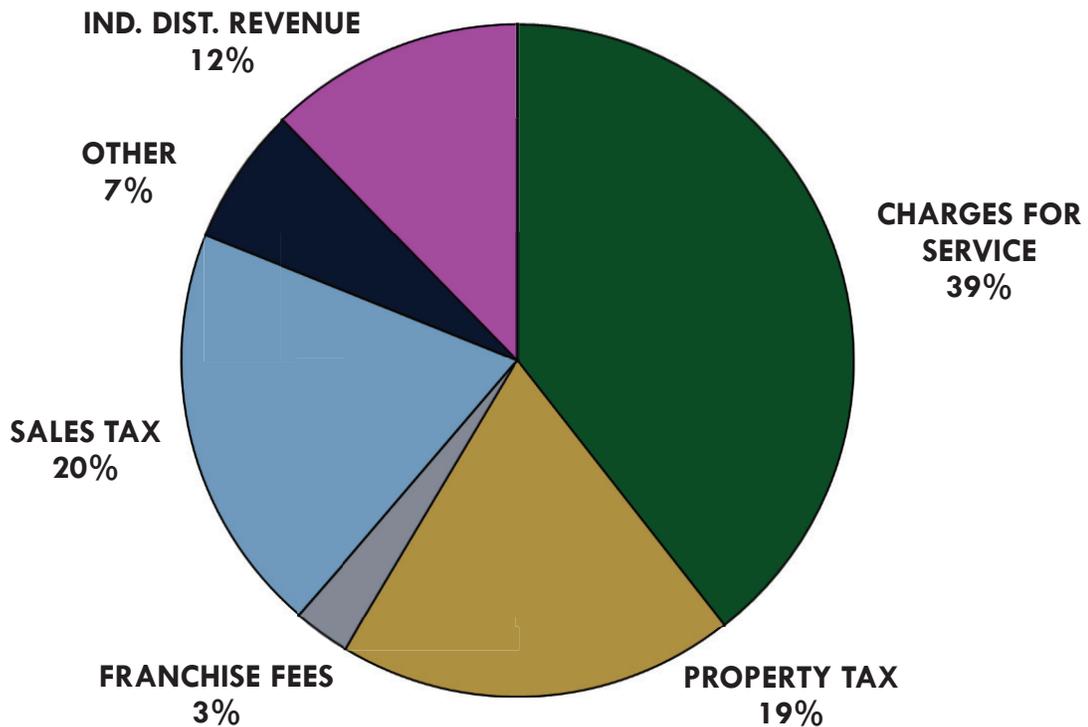
EXPENDITURES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
GENERAL OPERATING FUND	\$ 31,149,112	\$ 27,455,600	\$ 27,656,816	\$ 28,516,900
OTHER GENERAL FUNDS	8,844,478	4,451,000	4,280,668	2,205,236
GEN DEBT SERV FUND	4,344,809	3,971,517	3,971,517	5,699,462
GENERAL PROJECT FUND	1,917,580	1,917,580	7,090,696	1,205,000
UTILITY OPERATING FUND	17,548,584	21,093,093	19,535,617	22,633,649
OTHER UTILITY FUNDS	3,942,756	6,554,104	6,554,104	4,944,570
ECONOMIC DEVELOPMENT FUND	3,348,924	4,193,374	4,633,653	4,466,680
GOLF COURSE FUNDS	2,142,576	2,309,030	2,307,419	2,472,911
SPECIAL REVENUE FUNDS	598,195	561,119	735,580	791,500
INTERFUND TRANSFERS	(13,381,439)	(8,552,564)	(8,921,720)	(9,523,787)
TOTAL ALL FUNDS EXPENDITURES	\$ <u>60,455,576</u>	\$ <u>63,953,853</u>	\$ <u>67,844,350</u>	\$ <u>63,412,121</u>

Note: these numbers are subject to change

ALL FUNDS REVENUES BY CATEGORY

REVENUES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ESTIMATED	2025-2026 PROPOSED
PROPERTY TAX	\$ 10,019,299	\$ 10,419,117	\$ 10,415,908	\$ 12,116,737
CITY SALES & USE TAX	12,437,973	12,293,000	12,263,000	12,576,575
MOTEL OCCUPANCY TAX	539,200	511,092	639,000	696,500
FRANCHISE FEES	1,686,991	1,718,000	1,718,000	1,718,000
INDUSTRIAL DISTRICT REVENUE	6,810,636	6,950,000	6,950,000	7,800,000
LICENSES & PERMITS	381,991	484,700	487,647	440,700
CHARGES FOR SERVICES	20,797,284	23,945,135	23,879,332	25,034,514
MUNICIPAL COURT FINES	456,214	480,600	495,906	427,600
INTERGOVERNMENTAL	128,585	128,000	128,000	160,200
INTEREST	3,112,930	2,116,200	2,598,478	1,676,200
MISCELLANEOUS	5,595,937	258,600	2,532,113	797,383
TOTAL REVENUES	\$ 61,967,040	\$ 59,304,444	\$ 62,107,384	\$ 63,444,409

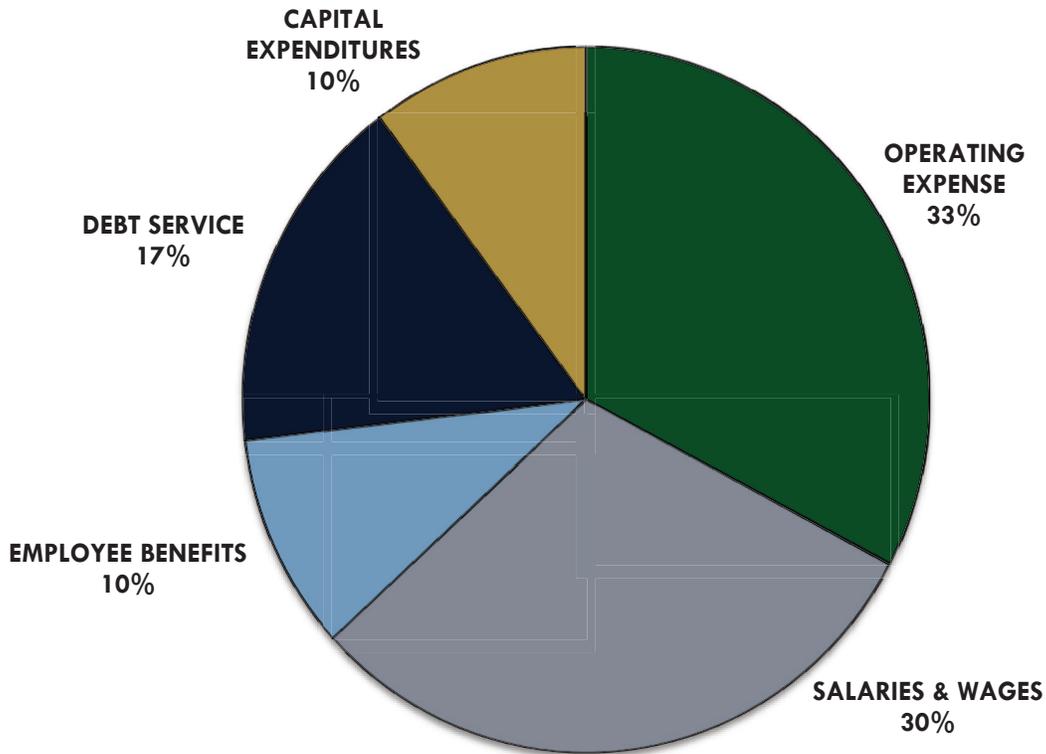
PROPOSED REVENUES



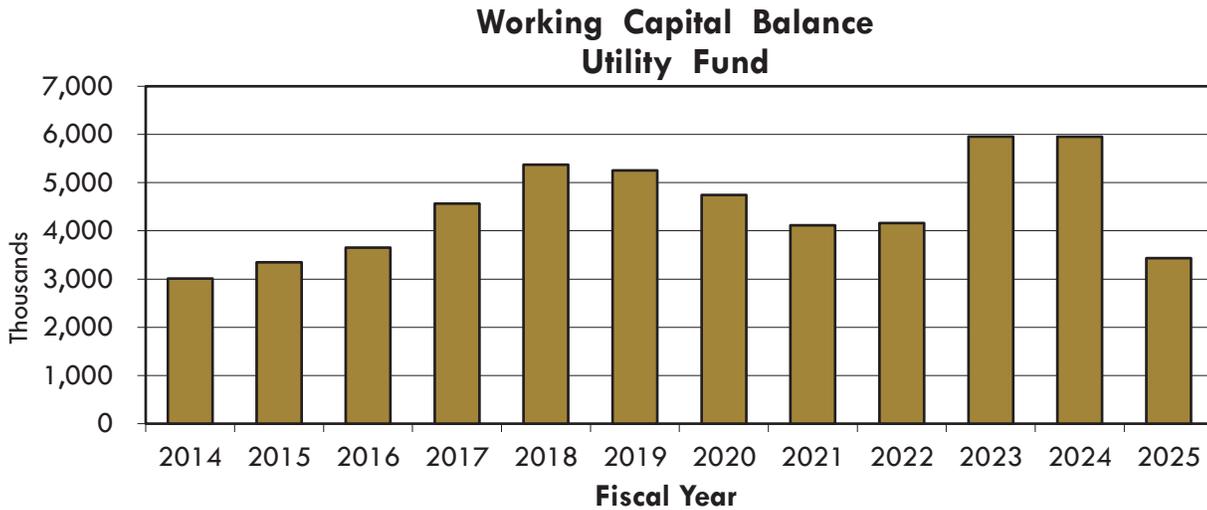
ALL FUNDS EXPENDITURES BY CATEGORY

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 PROPOSED
SALARIES & WAGES	\$ 17,353,761	\$ 18,627,868	\$ 17,014,067	\$ 19,322,570
EMPLOYEE BENEFITS	5,593,135	6,055,300	5,387,062	6,320,900
OPERATING EXPENSES	22,027,451	19,590,310	19,681,279	20,746,403
DEBT SERVICE	7,569,723	7,278,161	7,278,161	10,500,712
CAPITAL PROJECTS	5,268,694	8,268,414	14,359,068	4,716,000
EQUIPMENT PURCHASES	2,642,812	4,133,800	4,124,713	1,805,536
TOTAL EXPENDITURES	\$ 60,455,576	\$ 63,953,853	\$ 67,844,350	\$ 63,412,121

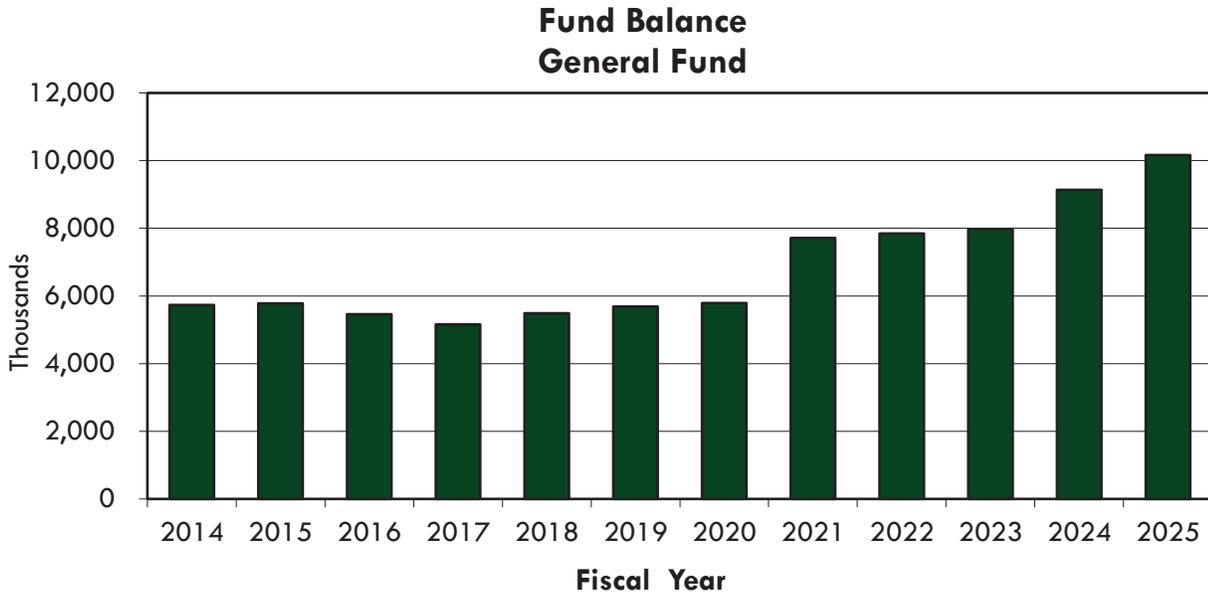
PROPOSED EXPENDITURES



FUND BALANCE HISTORY



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.



In Progress - Staff is reviewing to update

GENERAL FUNDS BALANCE ANALYSIS

	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-23	\$ 8,534,365	853,086	5,415,948	12,197,840
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS			1,200,000	2,282,130
TO UTILITY PROJECTS	0			
INTRAFUND TRANSFERS	5,139,436			
REVENUES FISCAL YEAR 2024	25,577,691	4,187,104	292,139	620,909
EXPENDITURES FISCAL YEAR 2024	<u>29,092,506</u>	<u>4,344,809</u>	<u>1,917,580</u>	<u>8,595,130</u>
FUND BALANCE 9-30-24	\$ 10,158,986	\$ 695,381	\$ 4,990,507	\$ 6,505,749
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS				
TO UTILITY PROJECTS				
TO GOLF COURSE FUND				
TO GENERAL CONTINGENCY				0
FUND BALANCE AFTER CAPITAL TRANSFERS	<u>10,158,986</u>	<u>695,381</u>	<u>4,990,507</u>	<u>6,505,749</u>
FISCAL 2025 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	1,500,000	1,487,570
FROM UTILITY OPERATING	0	0	0	795,000
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY		0	0	0
FROM UTILITY FUND	995,000	0	0	
FROM ECONOMIC DEVL. FUND	465,000	0	0	
ALL OTHER REVENUE	<u>26,296,996</u>	<u>4,081,517</u>	<u>2,309,964</u>	<u>60,000</u>
	<u>27,756,996</u>	<u>4,081,517</u>	<u>3,809,964</u>	<u>2,342,570</u>
FISCAL 2025 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	40,000	0	0	0
TO EQUIPMENT REPLACEMENT	1,487,570	0	0	0
ALL OTHER EXPENDITURES	<u>25,928,030</u>	<u>3,971,517</u>	<u>7,090,696</u>	<u>4,124,713</u>
	<u>27,455,600</u>	<u>3,971,517</u>	<u>7,090,696</u>	<u>4,124,713</u>
PROJECTED FUND BALANCE 9-30-25	10,460,382	805,381	1,709,775	4,723,606
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS		0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	<u>10,460,382</u>	<u>805,381</u>	<u>1,709,775</u>	<u>4,723,606</u>
2026 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,487,570
FROM UTILITY OPERATING	0	0	0	795,000
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	1,200,000	0	0	0
FROM ECONOMIC DEVL. FUND	500,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	<u>26,816,900</u>	<u>5,773,212</u>	<u>150,000</u>	<u>60,000</u>
	<u>28,516,900</u>	<u>5,773,212</u>	<u>150,000</u>	<u>2,342,570</u>
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	10,000	0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	1,487,570	0	0	0
ALL OTHER EXPENDITURES	<u>27,019,330</u>	<u>5,699,462</u>	<u>0</u>	<u>1,805,536</u>
	<u>28,516,900</u>	<u>5,699,462</u>	<u>0</u>	<u>1,805,536</u>
BUDGETED FUND BALANCE 9-30-26	\$ 10,460,382	\$ 879,131	\$ 1,859,775	\$ 5,260,640
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 7,129,225			
High 33% of Operating Budget	\$ 9,410,577			

In Progress - Staff is reviewing to update

UTILITY FUNDS BALANCE ANALYSIS

	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-23	\$ 20,314,412	1,552,256	6,406,718
TRANSFERS TO CAPITAL	(260,556)		
UTILITY CAPITAL PROJECTS FROM GENERAL FUND			
FUND BALANCE AFTER CAPITAL TRANSFERS	20,314,412		6,406,718
REVENUES INCLUDING TRANSFERS	18,351,719	2,136,839	1,490,130
EXPENDITURES INCLUDING TRANSFERS	16,074,038	1,814,379	2,235,777
FUND BALANCE 9-30-24	\$ 22,331,537	1,874,716	5,661,071
TRANSFERS TO CAPITAL			
GENERAL PROJECTS FUND		0	
UTILITY CAPITAL PROJECTS	1,200,000	0	1,500,000
FUND BALANCE AFTER CAPITAL TRANSFERS	23,531,537	1,874,716	7,161,071
2025 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,829,270	0
FROM GENERAL FUND			
ALL OTHER REVENUE	21,256,437	170,000	297,000
	21,256,437	1,999,270	297,000
2025 PROJECTED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER TO GENERAL FUND			
TO UTILITY DEBT SERVICE	1,500,000		
TO UTILITY CONTINGENCY	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	795,000		
ALL OTHER EXPENDITURES	18,798,093	1,833,270	4,720,834
	21,093,093	1,833,270	4,720,834
PROJECTED FUND BALANCE 9-30-25	23,694,881	2,040,716	2,737,237
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS		0	
FUND BALANCE AFTER CAPITAL TRANSFERS	23,694,881	2,040,716	2,737,237
2026 BUDGETED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING		3,365,572	1,500,000
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	21,093,093	125,000	250,000
	21,093,093	3,490,572	1,750,000
2026 BUDGETED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER TO GENERAL FUND			
TO UTILITY DEBT SERVICE	3,365,570		
TO UTILITY CAPITAL PROJECTS	1,500,000		
TO EQUIPMENT REPLACEMENT	795,000		
ALL OTHER EXPENDITURES	16,973,077	3,369,570	1,499,000
	22,633,647	3,369,570	1,499,000
BUDGETED FUND BALANCE 9-30-26	\$ 22,154,327	\$ 2,161,718	\$ 2,988,237
TARGET FUND BALANCE	RANGE	\$ 2,139,297	\$ 500,000
Low 25% of Operating Budget	\$ 5,273,273		
High 33% of Operating Budget	\$ 7,469,104		

OTHER FUNDS BALANCE ANALYSIS

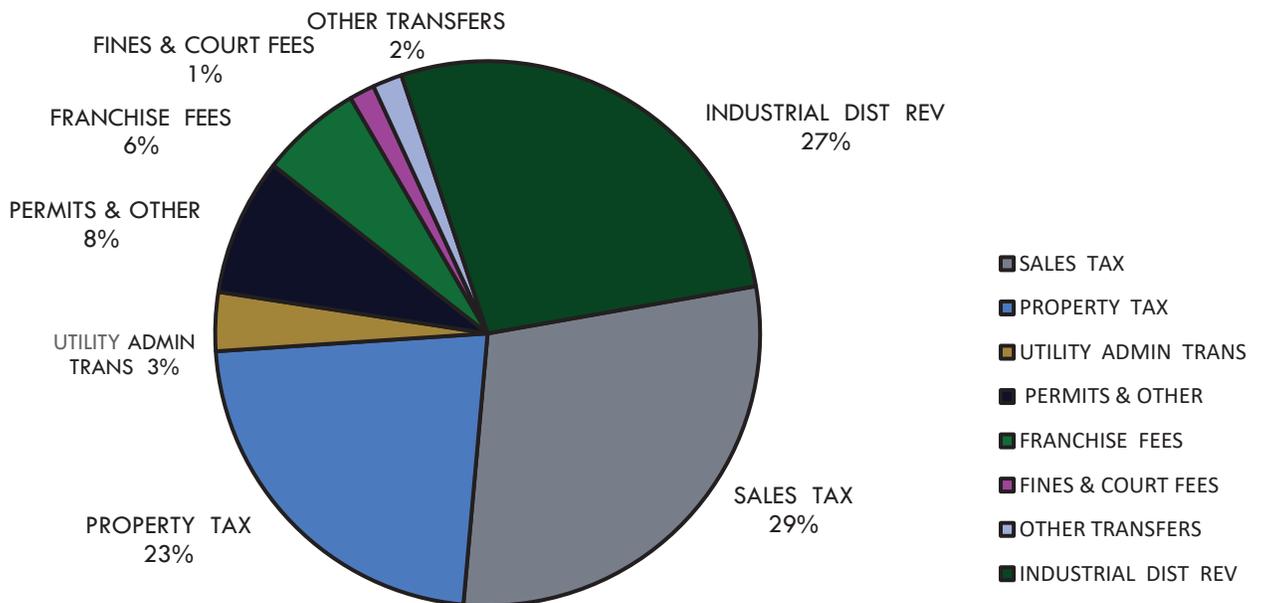
	ECONOMIC DEVELOPMENT FUND	MOTEL OCCUPANCY FUND	PARK FUND
FUND BALANCE 9-30-24	\$ 4,954,738	\$ 58,187	\$ 324,042
PROJECTED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
FROM GENERAL FUND	0	0	0
ALL OTHER REVENUE	4,450,000	642,000	2,000
	4,450,000	642,000	2,000
PROJECTED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS FUND	0	89,880	0
TO GOLF COURSE DEBT SERVICE	0	0	0
TO GOLF COURSE OPERATING	300,000	0	0
TO GENERAL FUND	465,000	0	0
ALL OTHER EXPENDITURES	3,868,653	550,700	18,810
	4,633,653	640,580	18,810
FUND BALANCE 9-30-25	4,771,085	59,607	307,232
BUDGETED REVENUES			
TRANSFERS IN			
FROM ECONOMIC DEVL. FUND	0	0	0
ALL OTHER REVENUE	4,450,000	699,500	2,000
	4,450,000	699,500	2,000
BUDGETED EXPENDITURES			
TRANSFERS OUT			
TO SPECIAL EVENTS	0	97,510	0
TO GOLF COURSE DEBT SERVICE	0	0	0
TO GOLF COURSE OPERATING	500,000	0	0
TO GENERAL FUND	500,000	0	0
ALL OTHER EXPENDITURES	3,466,680	598,990	277,000
	4,466,680	696,500	277,000
BUDGETED FUND BALANCE 9-30-26	\$ 4,754,405	\$ 62,607	\$ 32,232

PERSONNEL SUMMARY BY DEPARTMENT

<i>GENERAL FUND</i>	2021-22 FT	2022-23 FT	2023-24 FT	2024-25 FT	2025-26 FT
ADMINISTRATION	12.50	12.50	12.50	11.50	11.50
FINANCE	11.00	11.00	11.00	12.00	12.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.50	1.50	1.00	1.00
POLICE	65.00	65.00	65.00	65.00	65.00
FIRE	2.00	2.00	2.00	2.00	2.00
ANIMAL CONTROL	3.00	6.50	6.50	6.50	7.00
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	16.50	16.50	16.50	16.50	16.00
GARAGE	9.00	9.00	9.00	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	176.16	180.16	180.16	180.16	180.16
<i>UTILITY FUND</i>	2021-22 FT	2022-23 FT	2023-24 FT	2024-25 FT	2025-26 FT
UTILITY ADMINISTRATION	8.00	8.00	8.00	8.00	8.00
WATER PRODUCTION	11.00	11.00	11.00	10.50	11.00
WASTEWATER COLLECTION	20.50	20.50	20.50	21.00	20.50
SANITATION	27.34	27.34	27.34	27.34	27.34
TOTAL UTILITY FUND	66.84	66.84	66.84	66.84	66.84
TOTAL ALL FUNDS COMBINED	243.00	247.00	247.00	247.00	247.00

GENERAL FUND REVENUES BY CATEGORY

REVENUE	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ESTIMATED	2025-2026 PROPOSED
Property Tax	\$ 5,934,592	\$ 6,447,600	\$ 6,444,391	\$ 6,426,025
Sales Tax	8,265,274	8,113,000	8,113,000	8,326,575
Other Taxes	160,950	154,000	154,000	163,000
Franchise Fees	1,686,991	1,718,000	1,718,000	1,718,000
Industrial District Revenue	6,810,636	6,950,000	6,950,000	7,800,000
Licenses and Permits	381,991	484,700	487,647	440,700
Civic Center / Jasmine Hall Fees	296,494	309,400	309,400	314,300
Recreation Fees	794,730	685,300	687,924	696,000
Fines and Court Fees	456,214	480,600	495,906	427,600
Intergovernmental	128,585	128,000	128,000	160,200
Grants	94,104	4,000	246,259	8,000
Utility Administrative Fee	950,000	995,000	995,000	995,000
Interest and Other	767,909	521,000	562,469	541,500
Transfer from Econ. Devl. Fund	450,000	465,000	465,000	500,000
Transfer from Equipment Replacement	6,000,000	0	0	0
Total General Fund	\$ 33,178,470	\$ 27,455,600	\$ 27,756,996	\$ 28,516,900



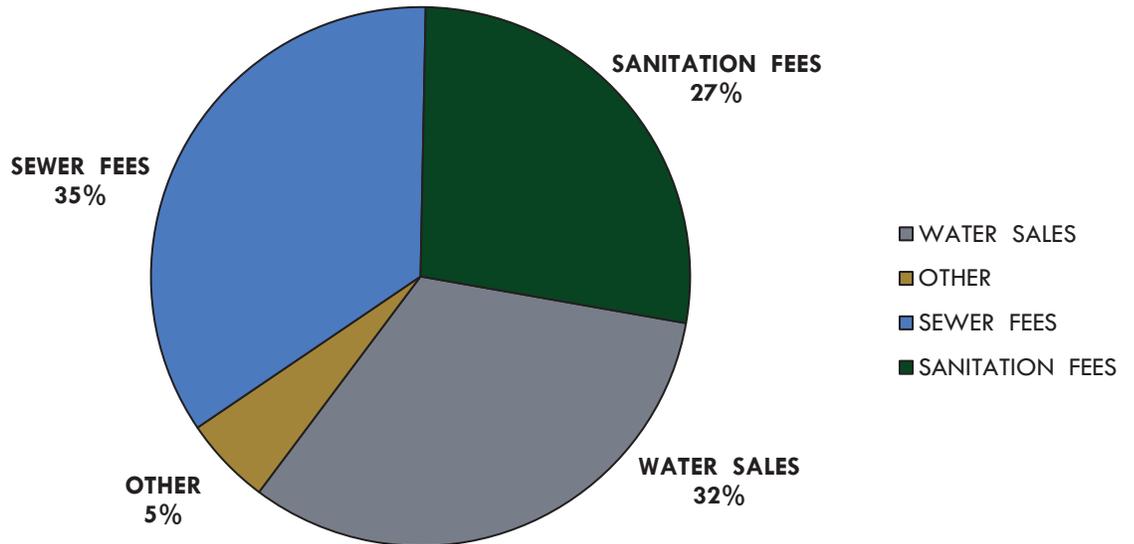
GENERAL FUND EXPENDITURES BY CATEGORY

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 PROPOSED
SALARIES & WAGES	\$ 12,665,327	\$ 13,527,700	\$ 12,606,071	\$ 14,032,050
EMPLOYEE BENEFITS	4,217,819	4,555,200	4,119,782	4,769,000
OPERATING EXPENSES	11,405,951	7,800,130	7,911,134	8,129,145
CAPITAL OUTLAY	128,690	35,000	277,259	31,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	1,487,325	1,487,570	1,487,570	1,487,570
UNEMPLOYMENT INSURANCE	4,000	10,000	10,000	10,000
SPECIAL EVENTS FUND	40,000	40,000	40,000	40,000
GENERAL PROJECTS	1,200,000		1,205,000	18,135
Total General Fund	\$ 31,149,112	\$ 27,455,600	\$ 27,656,816	\$ 28,516,900

AUTHORIZED PERSONNEL	FISCAL 2023-2024	FISCAL 2024-2025	FISCAL 2024-2025	FISCAL 2025-2026
SERVICE / MAINTENANCE	44.00	44.50	44.50	44.50
OFFICE / CLERICAL	20.00	20.00	20.00	20.00
TECHNICAL	31.00	31.00	31.00	31.00
SWORN PERSONNEL	43.00	46.50	46.50	46.50
PROFESSIONAL	11.00	11.00	11.00	11.00
MANAGEMENT / SUPERVISION	27.16	27.16	27.16	27.16
TOTAL FT EMPLOYEES	176.16	180.16	180.16	180.16
SPECIAL AGREEMENT	2.00	2.00	2.00	2.00
TEMPORARY / SEASONAL	23.34	21.91	21.91	21.91
Total General Fund Personnel	201.50	204.07	204.07	204.07

UTILITY FUNDS REVENUES BY CATEGORY

REVENUE	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ESTIMATED	2025-2026 PROPOSED
Plumbing Permits	\$ 13,555	\$ 15,000	\$ 15,000	\$ 15,000
Tap Fees	5,625	3,000	3,000	6,000
Administrative Fees	233,999	230,000	230,000	250,000
Water Fees (net of Sr,discount)	5,771,582	7,139,891	7,139,891	7,344,450
Sewer Fees	5,989,161	7,335,252	7,335,252	7,874,316
Sanitation Fees	5,642,424	5,962,350	5,962,350	6,218,000
Miscellaneous	5,176,410	157,600	320,944	197,794
Interest	288,057	250,000	250,000	250,000
Use of Fund Balance	0	0	0	478,089
Total Utility Revenue	\$ 23,120,813	\$ 21,093,093	\$ 21,256,437	\$ 22,633,649



UTILITY FUND EXPENDITURES BY CATEGORY

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 PROPOSED
SALARIES & WAGES	\$ 3,608,648	\$ 3,920,000	3,264,391	\$ 4,026,400
EMPLOYEE BENEFITS	1,357,645	1,480,100	1,247,280	1,534,400
OPERATING EXPENSES	8,745,816	9,702,999	9,699,676	10,202,277
CAPITAL OUTLAY				
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	300,000	315,000	315,000	315,000
ADMIN FEE - WATER W/WATER	650,000	680,000	680,000	680,000
FRANCHISE FEE	200,000	205,000	205,000	205,000
UNEMPLOYMENT INSURANCE		10,000	10,000	10,000
EQUIPMENT REPLACEMENT	794,805	795,000	795,000	795,000
UTILITY PROJECTS	1,200,000	1,500,000	1,500,000	1,500,000
UTILITY DEBT SERVICE	691,670	2,484,994	1,829,270	3,365,572
Total Utility Fund	\$ 17,548,584	\$ 21,093,093	\$ 19,545,617	\$ 22,633,649

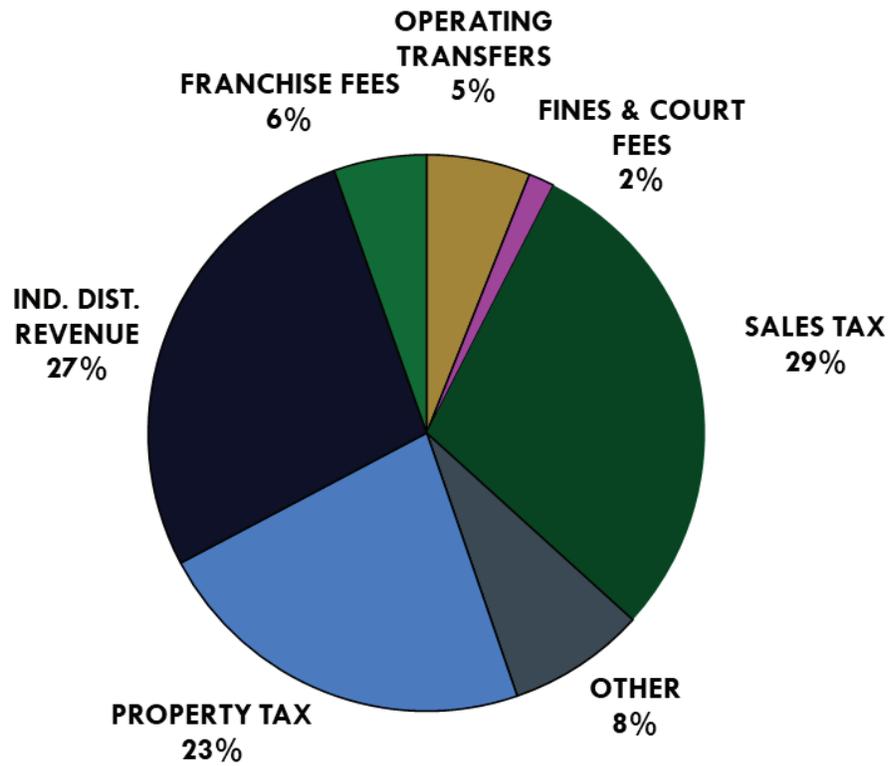
AUTHORIZED PERSONNEL	FISCAL 2023-2024	FISCAL 2024-2025	FISCAL 2024-2025	FISCAL 2025-2026
SERVICE / MAINTENANCE	43.00	44.00	44.00	44.00
OFFICE / CLERICAL	5.00	5.00	5.00	5.00
TECHNICAL	10.00	10.00	10.00	10.00
PROFESSIONAL	0.00	0.00	0.00	0.00
MANAGEMENT / SUPERVISION	7.84	7.84	7.84	7.84
TEMP / SEASONAL	0.00	0.00	0.00	0.00
Total Utility Fund Personnel	65.84	66.84	66.84	66.84



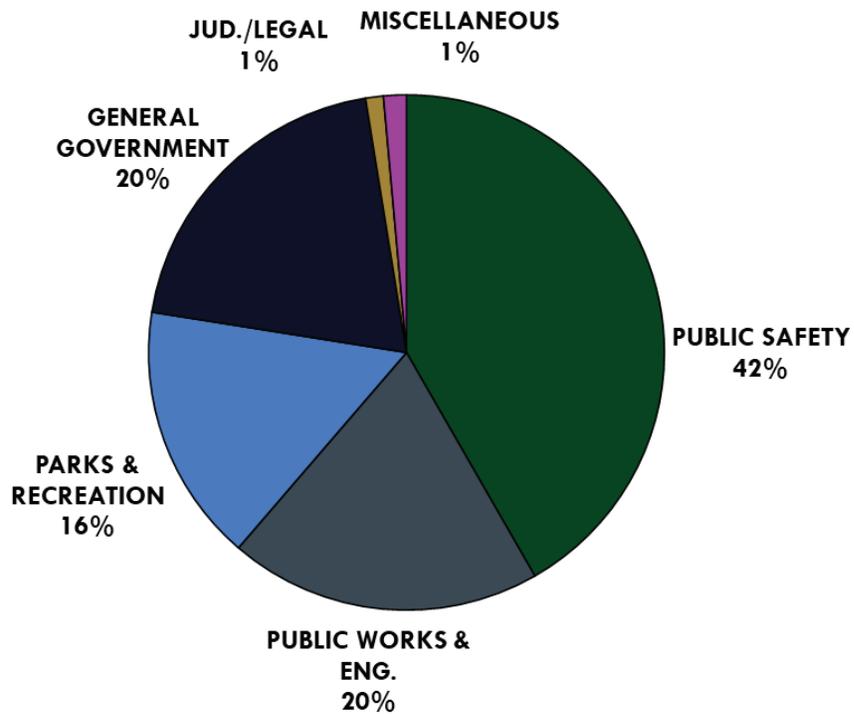
general fund

GENERAL FUND REVENUES VS EXPENDITURES

FY 2025-26 REVENUES



FY 2025-26 EXPENDITURES



GENERAL FUND BUDGET SUMMARY

Revenues	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Property Tax	\$5,934,592	\$6,447,600	\$6,444,391	\$6,426,025
Sales Tax	8,265,274	8,113,000	8,113,000	8,326,575
Other Taxes	160,950	154,000	154,000	163,000
Franchise Fees	1,686,991	1,718,000	1,718,000	1,718,000
Industrial District	6,810,636	6,950,000	6,950,000	7,800,000
Charges for Services	1,091,224	994,700	997,324	1,010,300
Licenses & Permits	381,991	484,700	487,647	440,700
Fines & Court Fees	456,214	480,600	495,906	427,600
Intergovernmental	128,585	128,000	128,000	160,200
Miscellaneous	211,651	21,000	62,469	41,500
Interest	556,258	500,000	500,000	500,000
Grants	94,104	4,000	246,259	8,000
Operating Transfers	7,400,000	1,460,000	1,460,000	1,495,000
Total Resources	\$33,178,470	\$27,455,600	\$27,756,996	\$28,516,900

Expenditures	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
General Government Services				
Non-Departmental	\$6,121,932	\$207,000	\$2,184,620	\$425,135
Administration	1,921,025	2,024,200	2,050,427	2,070,500
Elections	7,061	15,500	15,500	15,000
Civic Center	773,868	780,300	753,701	806,850
Legal Services	373,232	312,975	388,971	318,175
Financial Services				
Finance	1,598,759	1,729,150	1,730,388	1,772,502
Municipal Court	529,839	565,650	578,232	597,975
Public Safety Services				
Police	7,815,558	8,394,070	7,664,685	8,663,670
Humane	668,441	675,000	619,670	917,050
Fire	1,467,213	1,600,700	1,607,008	1,651,347
Emergency Medical Services	643,063	677,350	677,783	661,450
Engineering Services	679,767	723,250	738,746	753,466
Public Works Services				
Street	899,334	1,595,360	1,533,476	1,645,500
Drainage	1,039,305	1,334,650	1,101,243	1,276,000
Code Enforcement/Inspections	730,385	809,700	827,543	839,120
Garage	962,822	1,030,150	1,063,737	1,072,600
Parks and Recreation Services				
Parks	1,677,679	1,808,620	1,688,445	1,844,600
Recreation	2,840,598	2,750,925	2,683,235	2,778,060
Miscellaneous Services				
KLJB	36,078	50,000	50,000	50,000
Library	185,359	189,600	190,815	200,100
Museum	119,337	112,450	112,450	104,600
Youth Advisory	3,895	16,000	16,000	0
Senior Advisory	54,562	53,000	54,856	53,200

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Property Tax				
Ad Valorem Taxes	\$6,499,714	\$7,079,600	\$7,076,391	\$7,008,025
Dow 380 Agreement	(532,900)	(600,000)	(600,000)	(550,000)
HEB 380 Agreement	(32,222)	(32,000)	(32,000)	(32,000)
Subtotal	5,934,592	6,447,600	6,444,391	6,426,025
Sales Tax				
City Sales & Use Tax	8,369,640	8,300,000	8,300,000	8,521,575
Mall 380 Agreement	54,686	(30,000)	(30,000)	(35,000)
HEB 380 Sales Tax Agreement	(159,052)	(157,000)	(157,000)	(160,000)
Subtotal	8,265,274	8,113,000	8,113,000	8,326,575
Other Taxes				
Alcohol Beverage Taxes	141,492	140,000	140,000	145,000
Criminal Justice Tax	19,458	14,000	14,000	18,000
Subtotal	160,950	154,000	154,000	163,000
Franchise Fees				
Electric	1,103,590	1,102,000	1,102,000	1,102,000
Natural Gas	139,342	140,000	140,000	140,000
Telecommunications	33,538	36,000	36,000	36,000
Cable	210,521	235,000	235,000	235,000
Solid Waste	200,000	205,000	205,000	205,000
Subtotal	1,686,991	1,718,000	1,718,000	1,718,000
Industrial District	6,810,636	6,950,000	6,950,000	7,800,000
Charges for Services				
Recreation Center	544,602	455,800	458,424	490,000
Outdoor Pool	9,120	8,500	8,500	9,000
Youth Athletics	50,442	40,000	40,000	45,000
Youth Programs	7,155	9,000	9,000	7,000
Adult Programs	27,475	30,000	30,000	18,000
Aquatics Programs	70,320	50,000	50,000	60,000
Park Rentals	48,583	50,000	50,000	25,000
Facility Rentals	13,802	12,000	12,000	12,000
Special Events	23,231	30,000	30,000	30,000
Civic Center Rentals	262,707	279,400	279,400	284,300
Jasmine Hall Rentals	33,787	30,000	30,000	30,000
Subtotal	1,091,224	994,700	997,324	1,010,300
Licenses & Permits				
Alcohol Beverage License	4,895	4,000	4,000	4,000
Donation Box License	146	200	200	300
Wrecker License	1,500	1,500	1,500	2,400
Unposted OL Amount	0	0	0	0
Miscellaneous	900	1,000	1,000	1,000

GENERAL FUND PROJECTED REVENUE

Revenues - Detail	2023-24	2024-25	2024-25	2025-26
	Actual	Budget	Estimated	Proposed
Licenses & Permits (Cont.)				
Health Inspections	57,988	60,000	60,000	50,000
Apartment Inspection Fee	109,170	109,000	109,000	110,000
Alarm Fees	42,198	60,000	60,000	45,000
Building Permits	112,304	150,000	150,000	150,000
Electrical Permits	14,960	28,000	28,000	18,000
Plan Check Fee	35,649	60,000	60,000	50,000
Peddler Permit	1,825	1,500	1,500	1,000
Storm Water Permit	630	5,000	5,000	1,000
Sign Permits	1,955	2,500	2,500	2,000
Reinspection Fees	2,550	2,000	2,000	5,000
Credit Card Fees	-4,679	0	1,947	0
Fire Permits	0	0	1,000	1,000
Subtotal	381,991	484,700	487,647	440,700
Fines & Court Fees				
Municipal Court Fines	396,965	450,000	450,000	400,000
Court Fees	18,532	17,000	17,000	16,000
Other Fees & Fines	40,717	13,600	28,906	11,600
Subtotal	456,214	480,600	495,906	427,600
Intergovernmental				
Richwood Dispatching	128,585	128,000	128,000	160,200
Subtotal	128,585	128,000	128,000	160,200
Miscellaneous	211,651	21,000	62,469	41,500
Interest	556,258	500,000	500,000	500,000
Grants				
LEOSE - Training	8,104	4,000	4,000	8,000
Gulf Coast Workforce	76,000	0	0	0
Misc Grants	10,000	0	242,259	0
Subtotal	94,104	4,000	246,259	8,000
Operating Transfers				
From Equipment Replacement	6,000,000	0	0	0
From Economic Development	450,000	465,000	465,000	500,000
From Utility Fund:				
Admin. Fee - Sanitation	300,000	315,000	315,000	315,000
Admin. Fee - Water/WW	650,000	680,000	680,000	680,000
Subtotal	7,400,000	1,460,000	1,460,000	1,495,000
	\$33,178,470	\$27,455,600	\$27,756,996	\$28,516,900

ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2024 as of 7-30-2025	\$ 3,408,058,435
Gain (Loss) in Value	<u>68,161,169</u>
Adjusted Assessed Valuation for 2025	3,476,219,604
Tax Rate Per \$100 Valuation	0.367360
Revenue from fiscal year 2025 Tax Roll	12,770,240
Estimated Collections	<u>99.63%</u>
TOTAL FUNDS AVAILABLE	<u>\$ 12,722,989</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,691,433	99.764%
2019	2,367,106,844	0.3482	8,242,266	8,215,786	99.679%
2020	2,506,206,908	0.3290	8,245,421	7,816,501	94.798%
2021	2,580,394,626	0.3390	8,747,538	8,229,535	94.078%
2022	2,852,240,084	0.3231	9,215,588	8,755,588	95.008%
2023	3,257,882,701	0.3272	10,658,913	10,619,475	99.630%
2024	3,408,058,435	0.3259	11,107,851		

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2024-2025	PROPOSED TAX RATE 2025-2026	PROPOSED AMOUNT 2025-2026	%
General Fund	0.208964	0.203700	\$7,023,527	55.20%
General Debt Service Fund	0.116965	0.164000	5,699,462	44.80%
TOTAL	\$0.325929	0.367360	\$12,722,989	100.00%

	Property Value	Estimated Taxes	Rebate Amount
Tax Rebate Incentives			
Dow Rebate -			600,000
HEB Rebate -			32,000

Net General Fund Revenues \$6,391,527



general government



GENERAL FUND NON-DEPARTMENTAL - 0900

Non-Departmental includes transfers to the Special Events Fund, and year-end transfers to the General Projects and Parks Fund.

Also, there are expenditures for repairs and the operational costs for the annual holiday lights project and contributions to the Economic Development Alliance for Brazoria County.

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$6,121,932	\$207,000	\$2,184,620	\$425,135
Operating Costs	287,132	157,000	254,905	357,000
Transfer to Unemployment	4,000	10,000	10,000	10,000
Transfer to CIP	1,200,000	0	1,205,000	18,135
Transfer to Special Events	40,000	40,000	40,000	40,000
Hurricane Expenses	4,590,800	0	674,715	0

ADMINISTRATION - 1000

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 2024-25 Accomplishments

- Successful passage of 2025 Bond.
- Coordinated Bond Sale for August funding.
- Submittal for TXDOT Grant Funding for Lake Road Trail.

FY 2025-26 Goals

- Implement City Council Goals and Objectives.
- Coordinate selection of architects for Public Safety Building Improvements.
- Implement 4% salary adjustments for all personnel.
- Coordinate MIT - MOD Grant for Pine Ditch Improvements.
- Coordinate TDEM Generator Grant and installation of generators at City Facilities.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$1,921,025	\$2,024,200	\$2,050,427	\$2,070,500
Salaries & Wages	1,217,799	1,291,400	1,305,799	1,323,100
Employee Benefits	361,036	366,000	377,724	379,100
Operating Expenses	323,090	347,700	347,804	349,200
Operating Transfers	19,100	19,100	19,100	19,100

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Proposed
Visits (www.lakejackson-tx.gov)	230,000	235,000	235,000	240,000
Receive GFOA Annual Budget Award	32nd Year	33rd Year	33rd Year	34th Year

ELECTIONS - 1200

This budget provides for 3 elections, which could include City Official, Charter Amendment, Bond or run-off elections. The elections are contracted out through the Brazoria County Elections Department. The cost of each election depends on the number of entities holding elections. When possible, costs are shared between entities.

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$7,061	\$15,500	\$15,500	\$15,000
Operating Expenses	7,061	15,500	15,500	15,000

Performance Measures				
Measures	2023-2024 Actual	2024-25 Target	2024-25 Estimate	2025-2026 Target
Number of Registered Voters	18,539	18,600	18,600	18,600
Voter Turn Out (May Election)	890	1,800	1,500	1,500
Number of Elections Held	1	1	1	1



legal



LEGAL - 1700

The City Attorney’s Office provides legal advice and legal services to the City Council, the City’s boards and commissions, and all departments of the City. The City Attorney’s Office also represents the City in litigations; drafts, various legal instruments, such as contracts and ordinances; and supervises outside counsel.

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$373,232	\$312,975	\$388,971	\$318,175
Salaries & Wages	231,553	247,000	249,362	254,700
Employee Benefits	47,213	47,800	51,434	49,900
Operating Expenses	94,466	18,175	88,175	13,575



finance



FINANCE - 1400

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

FY 2024-25 Accomplishments

- Received Certificate of Excellence in Financial Reporting for the 2023 annual report.
- Completed major administrative network infrastructure upgrades at multiple city facilities.
- Supported current Police Department software and completed the Police Department Enterprise project.

FY 2025-26 Goals

- Obtain the Certificate of Excellence in Financial Reporting for the City’s Annual Report.
- Maintain or improve the City’s bond rating by working with bond rating agencies.
- Investigate opportunities to expand the fiber backbone to additional city complexes.
- Transition City Administration Microsoft Office licensing to the Government model and begin the migrating exchange to the cloud.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$1,598,759	\$1,729,150	\$1,730,388	\$1,772,502
Salaries & Wages	915,341	959,400	963,868	988,100
Employee Benefits	301,203	321,200	317,970	334,900
Operating Expenses	323,470	389,750	389,750	390,702
Operating Transfers	58,745	58,800	58,800	58,800

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Standard & Poor G.O. Bond Rating	AA+	AA+	AA+	AA+
S & P Revenue Bond Rating	AA-	AA-	AA-	AA-
Moody’s Bond Rating	Aa1	Aa1	Aa1	Aa1
Moody’s Revenue Bond Rating	Aa3	Aa3	Aa3	Aa3
Monthly Reports Distributed Within 15 Days of End of Month	100%	100%	100%	100%
Obtain Certificate in Excellence in Financial Reporting	29th Year	30th Year	30th Year	31st Year

MUNICIPAL COURT - 1100

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

FY 2024-25 Accomplishments

- Completed the purging of cases closed from 2012-2015 in both Naviline Case Management and Questys Records Management systems.

FY 2025-26 Goals

- Research programs and resources to use as strategies and/or conditions in the Youth Diversion Program, which became effective January 1, 2025.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$529,839	\$565,650	\$578,232	\$597,975
Salaries & Wages	321,528	337,900	349,418	356,950
Employee Benefits	90,921	96,800	97,864	101,400
Operating Expenses	95,125	108,650	108,650	117,325
Operating Transfers	22,265	22,300	22,300	22,300

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
New Cases Filed	3,843	3,860	2,820	2,850
Failure to Appear Charges Filed	572	550	470	500
Convicted Dispositions: No Court Appearance	1,196	1,000	875	900
Convicted Dispositions: Court Appearance	821	890	685	700
Warrants Issued	2,046	2,010	1,950	2,000
Amount Collected by Collection Agency	293,699	277,355	263,965	265,000



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**public
safety**

POLICE - 2200

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

FY 2024-25 Accomplishments

- Completed new policy adoption and submitted to Texas Police Chiefs Association (TPCA); currently working towards accreditation approval.
- Researched and received quotes for PD roof repair prior to interior remodeling of facility and rooms for governmental lease.
- Hosted over 20 Texas Commission on Law Enforcement training courses, including for outside agencies.
- Updated PD expansion construction costs for the 2019 Bond.
- Expanded recruiting practices beyond the local academy and limited website use.
- Completed Sally port side cover parking for specialized Police Department vehicles/equipment.
- Purchased and installed new body cameras and vehicle cameras.
- Completed the full implementation of Central Square Enterprise RMS and Jail Management system.
- Purchased, trained and implemented the TASER 10 intermediate weapon for all officers.

FY 2025-26 Goals

- Complete roof replacement or resurface to facilitate interior repairs and remodel.
- Complete new procedure manual within the Lexipol platform.
- Obtain accreditation from the Texas Police Chiefs Association.
- Participate in further design and construction planning of PD expansion.
- Fill all current open PD positions (4)
- Complete preparations and construction to relocate new emergency management equipment near the service center.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$7,815,558	\$8,394,070	\$7,664,685	\$8,663,670
Salaries & Wages	4,890,063	5,307,300	4,581,269	5,452,900
Employee Benefits	1,618,715	1,767,200	1,521,307	1,827,400
Operating Expenses	933,560	946,350	946,630	1,010,150
Capital Outlay	0	0	242,259	0
Operating Transfers	373,220	373,220	373,220	373,220

Performance Measures

Measures	2023-24 Actual	2024-25 Estimate	2024-25 Target	2025-26 Target
Average Response Time to Priority P Calls (minutes)	4:42	4:50	4:50	4:50
Unit Reaction Time to Priority P Calls (minutes)	3:45	4:00	4:00	4:00
Total Traffic Contacts	13,041	13,500	15,000	14,000
Percentage of Burglary Cases Solved	63%	55%	45%	60%
Conduct Narcotics Enforcement Focusing in Lake Jackson	112	120	120	120
Maintain High Number of In-Service or Training Hours	9,126	10,000	10,000	10,000

ANIMAL CONTROL - 2500

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

FY 2024-25 Accomplishments

- Participated in three community outreach events.
- Purchased crash-rated kennels for safe animal transport.
- Purchased new equipment to assist ACOs in performing job duties in a safe and efficient manner.
- Began recruitment for veterinarian services for new Animal Control Facility.
- Completed final drafts of the Animal Control Facility Standard Operating Procedures and Policy Manual for City Council review and approval.

FY 2025-26 Goals

- Occupy and begin operation of the new Animal Control Facility.
- Hire a Kennel Supervisor and two Kennel Technicians to assist with daily operations.
- Contract veterinarian services for new Animal Control Facility.
- Participate in a minimum of two community outreach events to provide information to the community on animal welfare and safety.
- Establish and implement a volunteer/community service workers program to assist at the new Animal Control Facility.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$668,441	\$675,000	\$619,670	\$917,050
Salaries & Wages	238,016	245,000	250,382	375,700
Employee Benefits	88,561	93,600	32,888	153,600
Operating Expenses	319,964	314,500	314,500	365,850
Operating Transfers	21,900	21,900	21,900	21,900

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Total Animals Collected	606	300	480	500
Animal Bites Reported	84	80	60	70
Citations & Warnings Issued	105	120	80	90
Average Animal Intake Time (Minutes)	30	30	30	30

FIRE - 2300

The City's Fire Marshal's Office (FMO) is responsible for fire code enforcement, fire inspections, fire & arson investigations, fire safety education, and other duties as needed. The FMO maintains (2) fire stations and maintenance of all fire apparatus and ambulances. This office is staffed by (1) full time Fire Marshal, (1) Assistant Fire Marshal, and (3) part time contract Fire Inspectors.

The City's Volunteer Fire Department (LJVFD) is responsible for staffing two (2) fire stations and providing fire fighting activities 24 hours a day, 365 days a year, and for assisting with fire safety education and maintenance of all fire apparatus. This department is staffed by (27) volunteers.

FY 2024-25 Accomplishments

- Completed 517 fire and life safety inspections and 60 fire safety education classes.
- Present the "After the Fire" presentation to all graduating seniors in the Brazosport Independent School District (BISD).
- Conducted 11 fire investigations with 43 administrative reviews.
- Conducted 35 firestop extinguishing device installations for individuals in need and churches to enhance residential fire safety protocols.
- As of March 31, 2025, LJVFD is on pace to respond to approximately 626 emergency calls and to have an average response time of 7 minutes 58 seconds.

FY 2025-26 Goals

- Present the "After the Fire" presentation to all graduating seniors in BISD.
- Conduct the "Remembering When" program for citizens in nursing homes and senior apartments.
- Conduct 450 fire and life safety inspections, 60 public fire education classes, and attend 200 hours of advanced level training.
- Install 20 FireStop extinguishing devices for individuals in need, and work with churches, etc. to enhance safety.
- LJVFD will maintain 40 volunteers and have an average response time of 7 minutes.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$1,467,213	\$1,600,700	\$1,607,008	\$1,651,347
Salaries & Wages	195,112	201,400	207,918	208,900
Employee Benefits	111,404	134,700	134,490	137,700
Operating Expenses	599,467	703,300	703,300	743,447
Operating Transfers	561,230	561,300	561,300	561,300

Performance Measures

Measures	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Target
Total Volunteer Members	32	40	40	40
Average Response time on Fire Calls (minutes)	5:29	7:00	7:58	7:00
Fire Safety Inspections	486	450	517	450
Public Fire Safety Education Classes	60	40	65	40
Annual Training Hours (FMO)	275	200	240	200
Annual Training Hours (VFD)	1,688	1,400	1,700	1,400

The EMS Department is contracted to provide Emergency Medical Services for the City of Lake Jackson. Lake Jackson EMS Inc. is a 501c3, not-for-profit, organization that operates utilizing full-time and part-time paid personnel. EMS is responsible for staffing City provided ambulances. EMS continues to support the city and public safety operations to ensure an enhanced quality of life for the residents.

FY 2024-25 Accomplishments

- Implemented the structured delivery of American Heart Association CPR and AED training courses resulting in a 300% increase in courses expanding community access to lifesaving education.
- Advanced the pre-hospital delivery of care to the community by researching and implementing new and progressive critical medical procedures and medications to be performed by agency clinicians.
- Maintained surplus staffing levels of EMTs and paramedics, sustaining a turnover rate 15% less than that of the national average for pre-hospital providers.
- Expanded community relations activities to include elderly community engagement and expanded poison control opportunities.

FY 2025-26 Goals

- Partner with Lake Jackson Police Department to develop and implement an EMS led tele-CPR program with guided arrest recognition, pre-arrival instructions, live EMS updates, and after-action reviews to drive faster care and better outcomes.
- Evaluate the feasibility of equipping ambulances with blood products and pre-hospital ultrasound to enhance care for critically ill and injured patients in the community.
- Expand public outreach by leveraging social media and other media platforms to educate the community on Emergency Medical Services, health awareness and other similar special topics.
- Pursue grant opportunities or incorporate donations to equip community/public AED stations with tourniquets and stop the bleed stations.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$643,063	\$677,350	\$677,783	\$661,450
Operating Expenses	513,088	547,350	547,783	531,450
Operating Transfers	129,975	130,000	130,000	130,000

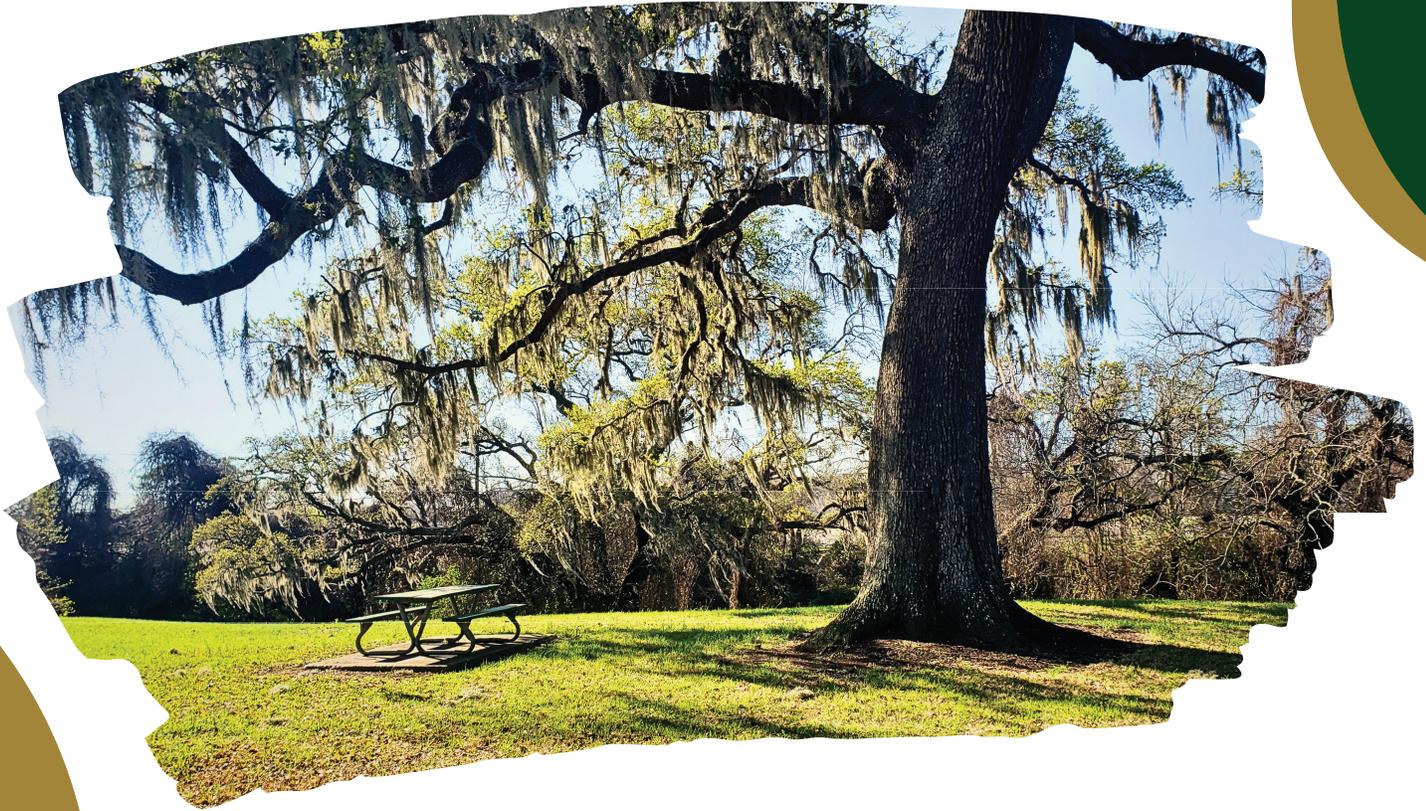
Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Number of Ambulance Calls	5,138	5,100	5,200	5,150
Average Chute Time (Minutes)	00:55	1:00	0:56	0:55
Average Response Time (Minutes)	5:18	5:30	5:20	5:30
At Patient to 12-Lead ECG Time (Minutes)	6:41	5:30	5:30	6:00
Patient Transport Refusal %	11%	12%	11%	12%
Number of Public Education Outreach & Special Events	48	45	50	50
Percentage of Billings Collected	34%	40%	36%	37%



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engineering



ENGINEERING - 1500

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

FY 2024-25 Accomplishments

- Projects under design development and review: Parkwood Terrace Subdivision Street Reconstruction Bond, Sleepy Hollow/Balsam/Willenberg Improvement Bond, Lift Station No.1 and Force Main Replacement.
- Projects bid and contracted: \$1.5 M Spot Panel Replacements, Shy Pond Drainage Pipe Repair, WWTP Headworks Rehabilitation, Lake Jackson Animal Control Facility Bond.
- Projects completed: Best Western Holding Tanks, Spanish Oaks 8-inch Waterline Replacement, Service Center Underground Fuel Tank Rehabilitation, North Shady Oaks Bond Program Street Reconstruction, Old Angleton Road Bridge Structure Rehabilitation, Basin 12 I&I Rehabilitation, LS 23 to LS 24 I&I Rehabilitation.
- Data collection and QC for Master Plans and Studies: Water Master Plan, Wastewater Master Plan, Lift Station 20 Service Area Study.
- Interdepartmental Project Development Support: Generator Replacements, Police Carport, The Wilderness Golf Course Bunker Repair, Junior Service League and Garland Park Restrooms, Little League Fence Replacement, Transportation Alternatives Hike and Bike Trail.
- Private Commercial Development Review: TDECU, Elite Crossing, Rasco Middle School Stacking Lanes, SPCA expansion, 480 This Way Commercial Store, Take 5 Oil Change.

FY 2025-26 Goals

- Begin design development for: Pine Ditch Outfall Culvert Crossing Improvements, \$8 M Spot Panel Replacements, Public Safety Improvements, Lift Station No. 14 Replacement and Force Main Upgrade.
- Assist with bid, contract preparation, inspection, and project management of: Parkwood Terrace Subdivision Street Reconstruction Bond, Sleepy Hollow/Balsam/Willenberg Improvement Bond, Lift Station No. 1 and Force Main Replacement.
- Continue assisting with inspection and construction oversight: \$1.5 M Spot Panel Replacements, Shy Pond Drainage Pipe Repair, WWTP Headworks Rehabilitation, Lake Jackson Animal Control Facility Bond.
- Provide planning review and approval direction for private residential and commercial development projects.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$679,767	\$723,250	\$738,746	\$753,466
Salaries & Wages	460,548	476,600	488,243	489,700
Employee Benefits	130,652	134,100	137,753	140,700
Operating Expenses	69,497	93,450	93,650	103,966
Operating Transfers	19,070	19,100	19,100	19,100

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Engr Managed City Projects Completed	11	10	5	5
Engr - City Projects Completed within 10% of budget	11	5	3	5
Number of res/apt projects reviewed and facilitated	2	1	1	1
Number of commercial project reviewed and facilitated	15	5	8	10
Number of public works projects reviewed and facilitated	11	3	4	5



public works

STREETS - 2800

The Streets Department is responsible for maintaining and repairing all public streets and alleys. This department provides preventive maintenance to city streets and makes repairs which are too small to contract. This department is also responsible for all street sweeping and responds after hours to clean up storm damage and fallen trees. In addition, this department is also responsible for the installation, repair and maintenance of 187 signal fixtures located at 18 intersections, 41 flashing school zone lights, and 78 crosswalk lights. This responsibility includes street signs, markings, and signals.

FY 2024-25 Accomplishments

- Maintained full department staffing.
- Oversaw the the Street Joint Maintenance program - 14,309 LF.
- Continued with the CDL Training Program.
- Worked with the Sanitation Division and Drainage Division clearing Hurricane Beryl Debris from roadways and ditches.
- Provided TML training "Professional Driving for Public Works Professionals".
- Sanded bridges during a freeze event.
- Built new driveway for Lift Station #25.
- Swept 2,514 miles of street.
- Repaired sidewalk at Dogwood/Forest.
- Replaced ADA ramp at Sycamore/Center Way.
- Replaced inlet box at Sycamore/Mulberry.

FY 2025-26 Goals

- Maintain full department staffing.
- Oversee the Thermal Street & Panel Replacement programs.
- Oversee the Street Joint Maintenance program.
- Continue the CDL Training Program.
- Provide street sweeping services.
- Provide TML training on "Loading & Transporting Equipment" for safe equipment transport.
- Take possession of new patch truck and implement new street patching measures.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$899,334	\$1,595,360	\$1,533,476	\$1,645,500
Salaries & Wages	303,819	343,400	314,722	356,400
Employee Benefits	128,702	140,800	107,594	145,700
Operating Expenses	429,668	1,074,010	1,074,010	1,106,250
Operating Transfers	37,145	37,150	37,150	37,150

Performance Measures

Measures	2023-2024 Actual	2024-2025 Target	2024-2025 Estimate	2025-2026 Target
Signs fabricated and installed	189	150	147	150
Cubic yards of street debris	645	550	624	645
Street patching (hrs.)	780	600	578	600

The Drainage Department is responsible for the repair and maintenance of all drainage ways and related facilities in the city. Routine daily activities include: mowing, cleaning, dredging of unimproved channels and bar ditches, the removal of debris from culverts, inlets, and drain gates. Special projects performed include reshaping of unimproved channels, the construction of inlets, installation of underground drainage, and the open drainage way weed control program. This department supplies manpower for numerous special projects in other areas/departments such as: right of way clearing, building maintenance, electrical work, and other tasks as the need arises. The drainage department also assists the sanitation department during peak periods, particularly with large/heavy trash pickup.

FY 2024-25 Accomplishments

- Regraded 10% of city ditches.
- Cleaned and cleared approximately 10 percent of city culverts.
- Oversaw Mowing Contract.
- Provide TML training to ensure employees are trained on safe driving and operational requirements.
- Repaired storm pipe at 905 HWY 332 and behind 67 Tangerine Court.
- Cleared debris from ditches post Hurricane Beryl.
- Assisted the City of Houston with mosquito spraying post Hurricane Beryl.
- Oversaw Pine, Oleander #4 and Magnolia ditch cleaning.

FY 2025-26 Goals

- Regrade 10% of city ditches.
- Clean and clear 10% of city culverts.
- Oversee mowing contract.
- Continue to provide TML training to ensure employees are trained on safe driving and operational requirements.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$1,039,305	\$1,334,650	\$1,101,243	\$1,276,000
Salaries & Wages	564,409	623,400	532,621	637,800
Employee Benefits	234,529	283,200	212,654	290,400
Operating Expenses	185,982	373,650	301,568	293,400
Operating Transfers	54,385	54,400	54,400	54,400

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Open Drainways Mowing (hours)	11,244	8,500	8,910	8,500
Times Major Ditches Mowed	5	6	6	6
Culverts and inlets cleaned of debris	1,543	1,000	1,267	1,000
Number of special projects completed	105	120	120	120
Drainage maintenance projects (hours)	2,396	3,000	5,042	3,000

CODE ENFORCEMENT / INSPECTIONS - 3300

This Department ensures that all land use conforms to the comprehensive land use plan and zoning ordinances, and that all construction in Lake Jackson meets minimum code standards as adopted by the City. The Department provides a variety of direct services which include plan review, permit issuance, inspections, enforcement of related codes and ordinances, and consultation with property owners, contractors, and design professionals. Also, this Department ensures that all single and multi-family dwellings meet minimum housing code standards and helps provide for mitigation of substandard buildings either by repair or demolition. Code Enforcement is responsible for policing uncontrolled growth of weeds, accumulation of rubbish, unsightliness caused by junked/abandoned vehicles and other various nuisances. The Health Officer inspects food and daycare establishments, pools, and other health related areas.

FY 2024-25 Accomplishments

- Held meetings with rental managers/owners, food establishment managers/owners, and general contractors.
- Educated Brazosport Independent School District (BISD) and Brazosport College culinary classes on food safety and restaurant opening.
- Certified 2 employees as Pool Operators to provide additional assistance and compliance with pool safety and increase pool inspections to twice a year.
- Identified 3 structures to be brought to the Dangerous Structure Determination Board for mitigation through demolition and/or repair.

FY 2025-26 Goals

- Streamline application turn-around time by developing a permits manager and permitting center process.
- Have all staff obtain certification through the International Code Council (ICC) and be recognized as a 100% certified department.
- Continue the Fats, Oils, and Greases (FOG) inspection program to reduce sanitary system infiltration.
- Develop a pilot mower and trimmer loan program in coordination with the Brazoria County Library System and reach out to local charitable organization for supply donations.
- Certify two staff members for Texas Commission on Environmental Quality (TCEQ) Customer Service Inspector and one plumbing inspector for Medical Gas endorsement.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$730,385	\$809,700	\$827,543	\$839,120
Salaries & Wages	478,792	531,200	546,171	552,500
Employee Benefits	170,365	188,600	190,097	195,000
Operating Expenses	53,223	61,900	63,275	63,620
Operating Transfers	28,005	28,000	28,000	28,000

Performance Measures

Measures	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Target
Residential Applications & Plans Processed within 5 Workdays	95%	95%	95%	95%
Commercial Applications & Plans Processed within 15 Workdays	95%	95%	90%	95%
Inspections Made within 1 Workday of requested date	100%	100%	100%	100%
Compliance with Code Enforcement Actions within 30 Days	95%	95%	95%	95%
Respond to Citizen Requests within 3 days of Receipt	95%	95%	95%	100%
Percent of establishments with 2 health inspections annually	85%	95%	95%	95%

The Garage Department provides service and repairs to all City vehicles and equipment on a routine basis. Services include periodic maintenance, minor and major repairs, engine overhauls, Compressed Natural Gas (CNG) compressor overhauls, safety inspections, welding and fabricating, and paint and body. The department is also responsible for all maintenance and maintenance costs to the Service Center including fuel and CNG services.

FY 2024-25 Accomplishments

- Participated in multiple training courses.
- Completed Underground Storage Tank Project.
- Emphasized the importance of fleet appearance across all departments.
- Achieved another year without accidents.

FY 2025-26 Goals

- Reduce procurement time by stocking critical items, improving communication with suppliers and teams, and expanding vendor base for greater sourcing flexibility.
- Reduce logistical time with repairs by cross-training staff to handle multiple tasks.
- Create and implement Standard Operating Procedures.
- Complete the process of cleaning out and organizing Service Center barn.
- Enroll mechanics in various hybrid training courses to become familiar with new units.
- Conduct an inventory of specialty tools to ensure mechanics have top of the line equipment to work efficiently and boost productivity.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$962,822	\$1,030,150	\$1,063,737	\$1,072,600
Salaries & Wages	506,486	531,300	541,312	557,700
Employee Benefits	193,532	198,400	209,331	209,300
Operating Expenses	186,689	224,350	236,994	229,500
Operating Transfers	76,115	76,100	76,100	76,100

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Preventative Maintenance Services	1,364	1,300	1,380	1,300
Equipment Repairs	1,535	1,550	1,690	1,500
Mechanic Productivity level	80%	80%	78%	85%
In House Repairs other than warranty	98%	95%	98%	95%
Outside Repairs other than warranty	2%	5%	2%	5%



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parks & rec

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 2024-25 Accomplishments

- Developed Parks Maintenance and Operations Standards to increase efficiencies.
- Created and implemented a comprehensive maintenance.
- Assumed responsibility for the maintenance and upkeep of the newly revitalized downtown area.
- Completed nine (9) Park Improvement Projects including:
 - Replaced playground equipment at both Fireman's and Capt. R.R Terry Parks
 - Installed new restroom facilities at Garland Park and Junior Service League Park
- Completed Parks Maintenance Projects including:
 - Removed Hazardous trees throughout parks and parkways to enhance public safety.
 - Completed mulch applications for all playgrounds.
 - Removed approximately 80% of tree stumps along Oyster Creek Drive and in Dunbar Park.
- Assisted Public Works with immediate roadway cleanup and supported mosquito control efforts following Hurricane Beryl.
- Cleared parks and parkways of downed trees and debris to restore safe public access after Hurricane Beryl.

FY 2025-26 Goals

- Enhance employee training programs by involving staff directly in the process to improve engagement, knowledge retention, and leadership development.
- Increase work order program participation by encouraging greater involvement and accountability.
- Submit a grant application to CenterPoint Energy for a new all-inclusive playground at Dunbar Park.
- Implement a turf maintenance program for parkways and medians to address mowing during peak summer months, promoting sustainability and resource efficiency.
- Continue hazardous tree and stump removal projects.
- Maintain rapid responses to park vandalism incidents to ensure timely restoration, preserve park integrity, and uphold public trust in city spaces.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$1,677,679	\$1,808,620	\$1,688,445	\$1,844,600
Salaries & Wages	703,259	730,000	648,965	756,100
Employee Benefits	270,204	287,700	248,560	294,400
Operating Expenses	657,996	744,720	744,720	747,900
Operating Transfers	46,220	46,200	46,200	46,200

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Hazardous Trees Removed	40	40	80	40
Acres of Parks per 1,000 Population	60.35	60.35	60.35	60.35
Number of Trees Planted	50	50	50	50
Park Improvement Projects Completed				5
Parks Maintenance Projects (Hours)				3,000

RECREATION - 3700

The Recreation Department provides recreational, educational and physical activities for the public. The programs provided utilize our City facilities and parks, and are a vital contribution to the enhancement of the quality of life in our community. Recreation facilities include various athletic complexes, Dunbar Pavilion, MacLean Pavilion, the Outdoor Pool and the Recreation Center.

FY 2024-25 Accomplishments

- Annual update of the Parks & Recreation Fee Schedule.
- Expand special events and programs to enhance recreation opportunities.
- Replace Emergency Exit Doors throughout the Recreation Center.
- Operated as a Cooling Center and provided space for Library to run youth programming, as facility was being repaired during Hurricane Relief.

FY 2025-26 Goals

- Update the 2016 Parks & Open Space Master Plan.
- Renovate the Men and Women Locker Rooms.
- Re-establish the Recreation Marketing Plan to increase registrations and rentals:
 - Update web pages to draw more traffic.
 - Develop and email a Quarterly Newsletter.
 - Create a Park & Facility catalog to advertise recreational facilities.
- Annually update the Parks & Recreation Fee Schedule.
- Replace Natatorium Pool Decking, pool gutters and small slide feature.
- Plaster lap pool plaster and gutters.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$2,840,598	\$2,750,925	\$2,683,235	\$2,778,060
Salaries & Wages	1,348,885	1,399,400	1,338,787	1,405,000
Employee Benefits	359,597	380,300	373,078	389,800
Operating Expenses	978,166	910,925	911,070	926,960
Capital Outlay	128,690	35,000	35,000	31,000
Operating Transfers	25,260	25,300	25,300	25,300

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Recreation Center Attendance	140,916	150,000	150,000	150,000
Recreation Center Membership	7,546	7,500	7,500	7,500
Adult Programs Offered	2,600	2,600	2,600	2,600
Youth Programs Offered	425	430	430	430
Special Events Offered	26	30	30	30

CIVIC CENTER - 4500

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

FY 2024-25 Accomplishments

- Increased business rentals by providing additional amenities for purchase.
- Increased rentals of the Civic Center Conference Room by adapting its use and renaming to the Oak Room.
- Replaced the Terrace Room Operable Wall.
- Performed extensive repairs after Hurricane Beryl:
 - Replaced carpets and ceiling tiles in the Terrace Rooms and Ball Rooms
 - Replaced damaged sheetrock throughout the facility
 - Painted interior of rental rooms
- Painted and water sealed the Civic Center exterior.
- Partnered with The Houston-Galveston Area Agency on Aging to offer fitness classes for seniors with mobility issues.

FY 2025-26 Goals

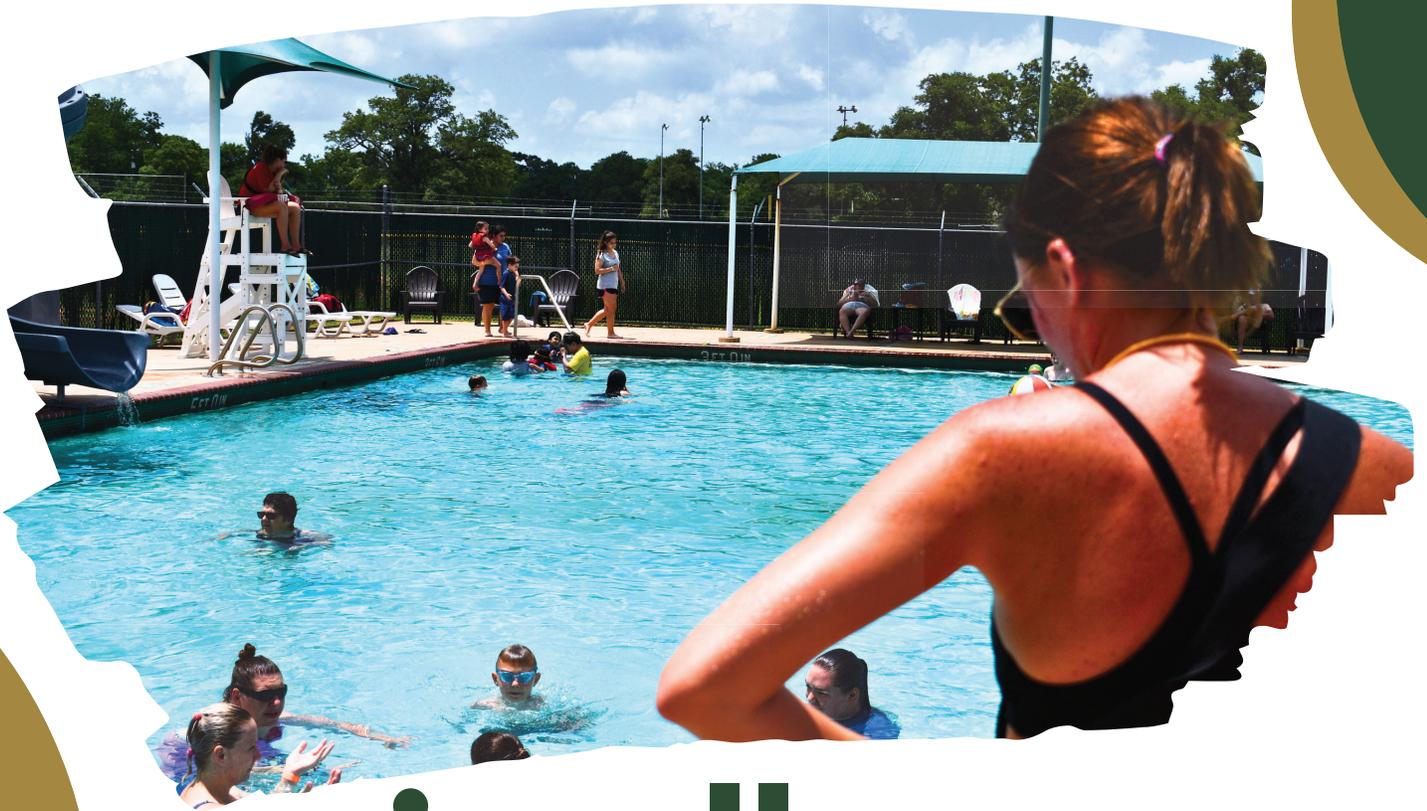
- Increase the rentals of the Civic Center Ballroom and Terrace Rooms by enhancing renter experience and upgrading the audio-visual equipment.
- Create a gardening club for senior citizens to improve the Butterfly Garden and Jasmine Hall landscape.
- Adapt the use of the Outdoor Plaza to create a more engaging space and increase foot traffic.
- Renovate the BASF Fountain on the Veteran's Memorial Outdoor Plaza.
- Develop at least one new Civic Center revenue generating event to attract visitors and increase foot traffic.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$773,868	\$780,300	\$753,701	\$806,850
Salaries & Wages	257,552	270,000	251,827	283,500
Employee Benefits	100,650	104,200	95,774	108,500
Operating Expenses	400,976	391,400	391,400	400,150
Operating Transfers	14,690	14,700	14,700	14,700

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Number of Civic Center Rentals	779	1000	800	800
Number of Jasmine Hall Rentals	108	200	140	150
Number of South Parking Place Rentals	15	12	13	12
Special Events Offered	12	15	22	20
Senior Programs Offered	200	250	280	250



miscellaneous



KLJB - 3900

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 2024-25 Accomplishments

- Maintain all state and national membership levels.
- Certify additional city site as a Monarch Waystation.
- Increase reach and partnerships of Adopt-A-Spot.
- Increase children's environmental educational programs and opportunities with organizations such as the Lake Jackson Library.
- Research and potentially implement Tree City USA designation.
- Research and potentially implement additional special item recycling programs.

FY 2025-26 Goals

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

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$36,078	\$50,000	\$50,000	\$50,000
Operating Expenses	36,078	50,000	50,000	50,000

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

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$185,359	\$189,600	\$190,815	\$200,100
Salaries & Wages	22,949	23,600	24,545	24,600
Employee Benefits	9,719	10,000	10,270	10,400
Operating Expenses	152,691	156,000	156,000	165,100

MUSEUM - 4300

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

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$119,337	\$112,450	\$112,450	\$104,600
Operating Expenses	119,337	112,450	112,450	104,600

SENIOR ACTIVITY PLANNING COMMITTEE - 4600

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

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$54,562	\$53,000	\$54,856	\$53,200
Salaries & Wages	9,216	9,400	10,862	8,400
Employee Benefits	816	600	994	800
Operating Expenses	44,530	43,000	43,000	44,000



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general debt fund

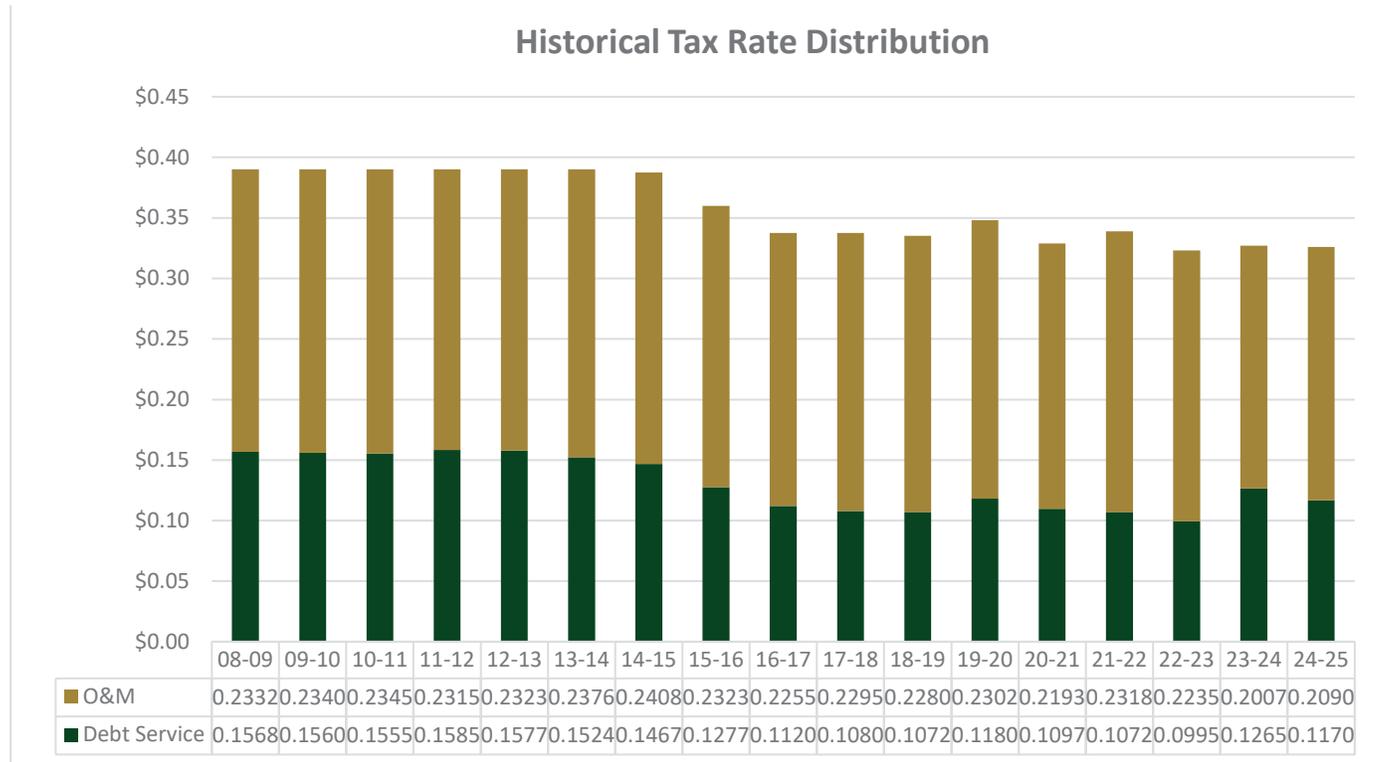


GENERAL DEBT SERVICE FUND

The General Debt Service Fund is used for the accumulation of resources to provide for the payment of debt service on the City’s General Obligation Bonds and to provide a reserve for such payment. Resources include a portion of the Ad Valorem Tax Levy and earnings from investments of the fund. (The Ad Valorem Tax Levy is pledged as security on all outstanding General Obligation Bonds.)

The portion of the current year Tax Levy allocated to General Debt Service is based on current year principal and interest requirements less anticipated interest earnings of the fund. This calculation gives the necessary dollar figure, the debt service portion of the tax rate is then calculated based on the collection rate. given to us by the county tax collection office.

Tax Rate Limitations. The City is a Home Rule Charter City with a maximum authorized rate for all purposes of \$2.50 per \$100 assessed valuation. This maximum tax rate is imposed both by the Constitution of the State of Texas and the City Charter. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of \$1.50 per \$100 assessed valuation, based on 90% collections. Using 90% collections in our calculation of the tax rate the City’s debt service rate would be \$0.0995 or about \$1.40 below the City’s legal limit imposed by the City Charter and Attorney General.



GENERAL DEBT SERVICE SUMMARY

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 853,086	\$ 695,381	\$ 695,381	\$ 805,381
Revenues				
Ad Valorem Taxes	\$ 4,084,707	\$ 3,971,517	\$ 3,971,517	\$ 5,690,712
Interest Income	102,397	110,000	110,000	82,500
Bond Proceeds				
	<u>\$ 4,187,104</u>	<u>\$ 4,081,517</u>	<u>\$ 4,081,517</u>	<u>\$ 5,773,212</u>
Total Resources	\$ 5,040,190	\$ 4,776,898	\$ 4,776,898	\$ 6,578,593
EXPENDITURES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Principal	\$ 2,849,601	\$ 2,662,874	\$ 2,662,874	\$ 3,641,811
Interest	1,495,208	1,299,893	1,299,893	2,048,901
Paying Agent Fees		8,750	8,750	8,750
	<u>\$ 4,344,809</u>	<u>\$ 3,971,517</u>	<u>\$ 3,971,517</u>	<u>\$ 5,699,462</u>
Total Expenditures	\$ 4,344,809	\$ 3,971,517	\$ 3,971,517	\$ 5,699,462
Ending Fund Balance	\$ 695,381	\$ 805,381	\$ 805,381	\$ 879,131

ESTIMATED TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2024 as of 7-30-2025	\$ 3,408,058,435
Gain (Loss) in Value	<u>68,161,169</u>
Adjusted Assessed Valuation for 2025	3,476,219,604
Tax Rate Per \$100 Valuation	0.367360
Revenue from fiscal year 2025 Tax Roll	12,770,240
Estimated Collections	<u>99.63%</u>
TOTAL FUNDS AVAILABLE	<u>\$ 12,722,989</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,600,660	99.931%
2011	1,419,681,558	0.3900	5,536,758	5,534,834	99.965%
2012	1,437,118,606	0.3900	5,604,763	5,600,594	99.926%
2013	1,450,607,167	0.3900	5,657,368	5,652,892	99.921%
2014	1,498,269,814	0.3875	5,805,796	5,800,737	99.913%
2015	1,639,706,525	0.3600	5,902,943	5,889,624	99.774%
2016	1,879,514,589	0.3375	6,343,362	6,332,830	99.834%
2017	2,098,790,748	0.3375	7,083,419	7,059,053	99.656%
2018	2,300,016,940	0.3352	7,709,657	7,691,433	99.764%
2019	2,367,106,844	0.3482	8,242,266	8,215,786	99.679%
2020	2,506,206,908	0.3290	8,245,421	7,816,501	94.798%
2021	2,580,394,626	0.3390	8,747,538	8,229,535	94.078%
2022	2,852,240,084	0.3231	9,215,588	8,755,588	95.008%
2023	3,257,882,701	0.3272	10,658,913	10,619,475	99.630%
2024	3,408,058,435	0.3259	11,107,851		

PROPOSED DISTRIBUTION OF COLLECTED TAXES

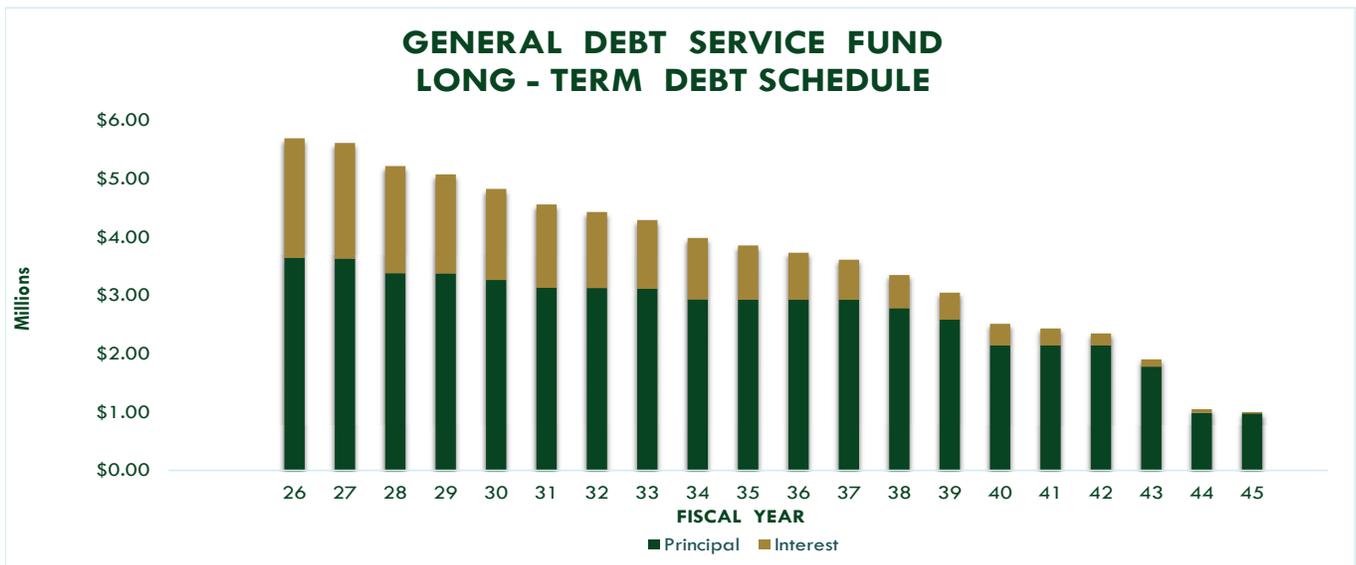
FUND	ADOPTED TAX RATE 2024-2025	PROPOSED TAX RATE 2025-2026	PROPOSED AMOUNT 2025-2026	%
General Fund	0.208964	0.203700	\$7,023,527	55.20%
General Debt Service Fund	0.116965	0.164000	5,699,462	44.80%
TOTAL	\$0.325929	0.367360	\$12,722,989	100.00%
Tax Rebate Incentives	Property Value	Estimated Taxes	Rebate Amount	
Dow Rebate -			600,000	
HEB Rebate -			32,000	

Net General Fund Revenues

\$6,391,527

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS			New Bond Issuance			FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025-26	2,641,811	1,200,781	3,842,593	1,000,000	848,119	1,848,119	3,641,811	2,048,901	5,690,712
2026-27	2,630,748	1,103,578	3,734,326	1,000,000	877,494	1,877,494	3,630,748	1,981,071	5,611,819
2027-28	2,378,784	1,009,690	3,388,474	1,000,000	827,494	1,827,494	3,378,784	1,837,184	5,215,968
2028-29	2,377,162	918,758	3,295,921	1,000,000	777,494	1,777,494	3,377,162	1,696,252	5,073,414
2029-30	2,265,000	830,704	3,095,704	1,000,000	727,494	1,727,494	3,265,000	1,558,197	4,823,197
2030-31	2,130,000	750,706	2,880,706	1,000,000	677,494	1,677,494	3,130,000	1,428,200	4,558,200
2031-32	2,125,000	675,411	2,800,411	1,000,000	627,494	1,627,494	3,125,000	1,302,905	4,427,905
2032-33	2,120,000	599,471	2,719,471	995,000	577,619	1,572,619	3,115,000	1,177,090	4,292,090
2033-34	1,935,000	525,055	2,460,055	995,000	527,869	1,522,869	2,930,000	1,052,924	3,982,924
2034-35	1,935,000	452,113	2,387,113	990,000	478,244	1,468,244	2,925,000	930,356	3,855,356
2035-36	1,935,000	378,975	2,313,975	990,000	428,744	1,418,744	2,925,000	807,719	3,732,719
2036-37	1,935,000	305,594	2,240,594	990,000	379,244	1,369,244	2,925,000	684,838	3,609,838
2037-38	1,790,000	237,913	2,027,913	990,000	329,744	1,319,744	2,780,000	567,656	3,347,656
2038-39	1,595,000	179,344	1,774,344	990,000	280,244	1,270,244	2,585,000	459,588	3,044,588
2039-40	1,155,000	132,194	1,287,194	990,000	235,075	1,225,075	2,145,000	367,269	2,512,269
2040-41	1,155,000	93,066	1,248,066	990,000	193,619	1,183,619	2,145,000	286,684	2,431,684
2041-42	1,155,000	52,988	1,207,988	990,000	151,544	1,141,544	2,145,000	204,531	2,349,531
2042-43	790,000	16,294	806,294	990,000	108,850	1,098,850	1,780,000	125,144	1,905,144
2043-44				985,000	65,647	1,050,647	985,000	65,647	1,050,647
2044-45				980,000	22,050	1,002,050	980,000	22,050	1,002,050
2045-46						0	0	0	0
TOTAL	34,048,505	9,462,633	43,511,138	19,865,000	9,141,573	29,006,573	53,913,505	18,604,206	72,517,711



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 @ 10/01/2025	2025-26 PRINCIPAL DUE	2025-26 INTEREST DUE	FISCAL AGENT FEES	2025-26 TOTAL DUE
G.O. 2015 Ref	5,427,913	1.94	2029	933,505	366,811	31,264	1,094	399,169
G.O. 2016	3,000,000	2.22	2037	1,765,000	150,000	41,075	1,094	192,169
G.O. 2017	4,000,000	2.66	2038	2,735,000	195,000	71,760	1,094	267,854
G.O. 2018	9,000,000	3.37	2039	6,160,000	440,000	220,000	1,094	661,094
G.O. 2021	7,345,000	3.5	2042	6,605,000	370,000	155,669	1,094	526,763
G.O. 2021 Ref	7,320,000	3.5	2033	2,180,000	325,000	59,750	1,094	385,844
G. O. 2023	15,830,000	3.5	2043	14,240,000	795,000	646,700	1,094	1,442,794
G.O. 2025	20,400,000	5.0	2045	20,400,000	1,000,000	848,119	1,094	1,849,213
TOTAL ALL ISSUES				\$55,018,505	\$3,641,811	\$2,074,338	\$8,750	\$5,724,899

GENERAL DEBT OF BONDS OUTSTANDING DESCRIPTIONS

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

REFUNDING BONDS - Series 2015 refunded the following:

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

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

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

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

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

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

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

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

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

Projects include Woodland Park infrastructure improvements and Phase 4 Downtown engineering

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

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

General Obligation Bond 2021 - \$7,600,000

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

REFUNDING GENERAL OBLIGATION BOND 2021 - \$7,320,000

General Obligation Bond 2016 Originally funded:

- ' \$1,000,000 for spot repairs to arterial streets
- '\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches including Willow / Blossom Anchusa, Timbercreek park outfall, upper slave ditch.

REFUNDING BONDS - Series 2011 Originally refunded the following:

General Obligation Bond Series 2001 - originally funded

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

General Obligation Bond 2013 - \$4,000,000 Originally funded:

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

General Obligation Bond 2010 - \$3,000,000 Originally funded:

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

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

- Prop G Phase 2 \$1,500,000 Street Panel Replacements
- Prop F \$2,900,000 Street Rehab
- Prop E \$12,100,000 Rehab Moss, Chestnut, Wisteria, Palm

General Obligation Bond 2025 - \$20,400,000

Prop A - Public Safety facility renovations for Police and Fire	6,000,000.00	
	2,400,000.00	2021 Police previously unfunded
Prop B- Street panel replacements	8,000,000.00	
Prop C- Drainage Projects	4,000,000.00	
Total Bond	20,400,000.00	

DEBT PLANNING & ADMINISTRATION

The City's goal in planning the issuance of debt is to time it so that there is a minimal impact on the tax rate.

In May of 2021 voters approved \$26.5 Million in Limited Tax Bonds. These bonds will be sold in three separate issues. The first tranche was funded in December 2021 for \$7,345,800 as Limited Tax Bonds, Series 2021. These issues will correspond to declines in the Debt Service tax rate so that the current estimated impact in the tax rate is approximately two (2) cents.

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

In May 2025, the voters approved \$18 million in General Obligation Bonds. These funds, along with \$2.4 million approved by voters in 2021 for Police Department Expansion, are set to be received on August 19, 2025.

GENERAL DEBT SERVICE FUND TAX RATE PLANNING

General and Debt Service Fund Tax Rate Planning Guide

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

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
GENERAL FUND TAX RATE	0.2193	0.2317	0.2226	0.2007	0.2090	0.2037
DEBT SERV TAX RATE	0.1097	0.1073	0.1005	0.1265	0.1170	0.1640
DEBT SERVICE	0.3290	0.3390	0.3231	0.3272	0.3259	0.3677
RATE INCR (DECR) YR TO YR	-0.0070	-0.0024	-0.0068	0.0260	-0.0095	0.0470
DEBT SERVICE						
RATE INCR (DECR) OVER CURRENT	0	0	-0.0068	0.0125	-0.0141	-0.0087
TOTAL TAX RATE	0.3290	0.3390	0.3231	0.3272	0.3259	0.3677



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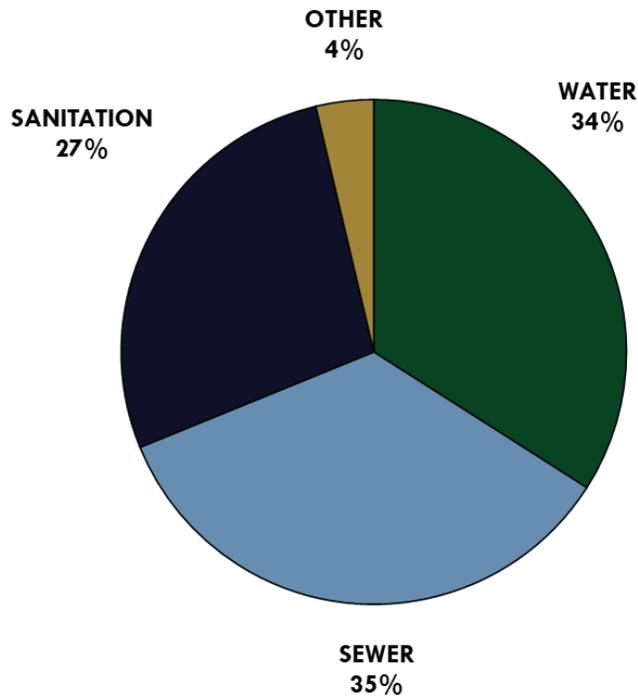




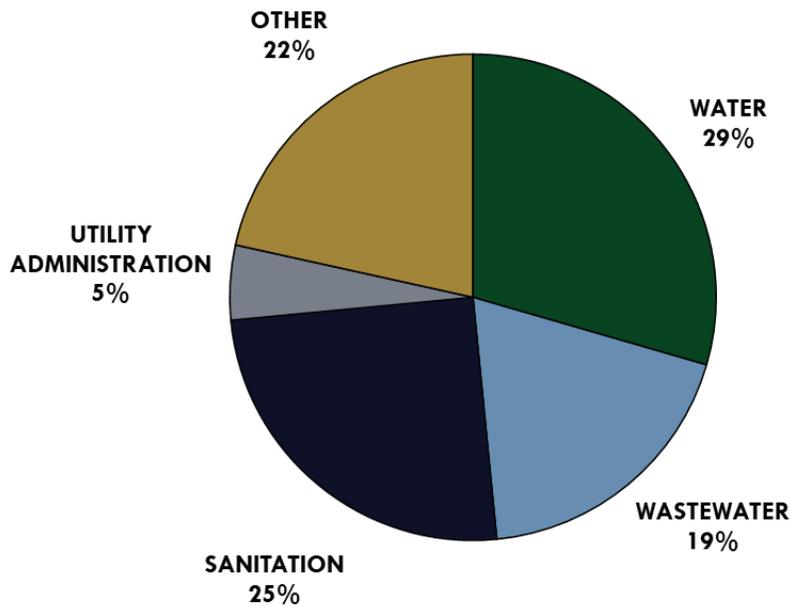
**utility
fund**

UTILITY FUND REVENUES VS EXPENDITURES

FY 2025-26 REVENUES



FY 2025-26 EXPENDITURES



UTILITY FUND BUDGET SUMMARY

Revenues	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Plumbing Fees	\$13,555	\$15,000	\$15,000	\$15,000
Tap Fees	5,625	3,000	3,000	6,000
Administrative Fees	233,999	230,000	230,000	250,000
Water Sales	6,109,388	7,487,303	7,487,303	7,704,030
Senior Discount	(337,806)	(347,412)	(347,412)	(359,580)
Sewer Sales	5,989,161	7,335,252	7,335,252	7,874,316
Sanitation Sales	5,642,424	5,962,350	5,962,350	6,218,000
Other Revenues	5,176,410	157,600	320,944	197,794
Interest	288,057	250,000	250,000	250,000
Use of Fund Balance	0	0	0	478,089
Total Resources	\$23,120,813	\$21,093,093	\$21,256,437	\$22,633,649

Expenditures	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Non-Departmental	\$3,251,518	\$5,194,994	\$4,581,620	\$6,075,572
Water	4,934,525	5,976,599	5,813,622	6,333,700
Wastewater	3,448,252	3,795,000	3,360,502	3,948,850
Sanitation	5,053,969	5,069,000	4,838,734	5,151,900
Utility Administration	860,320	1,057,500	993,489	1,123,627
Total Expenditures	\$17,548,584	\$21,093,093	\$19,587,967	\$22,633,649

UTILITY FUND PROJECTED REVENUE

Revenues - Detail	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Plumbing Fees	\$13,555	\$15,000	\$15,000	\$15,000
Tap Fees	5,625	3,000	3,000	6,000
Administrative Fees				
Late Payment Penalties	233,999	230,000	230,000	250,000
Transfer Fees	0	0	0	0
	233,999	230,000	230,000	250,000
Water Sales				
Water Fees	6,019,970	7,374,247	7,374,247	7,590,418
Brazoria Co. Conservation District	15,945	23,056	23,056	23,612
City Water Usage	73,473	90,000	90,000	90,000
	6,109,388	7,487,303	7,487,303	7,704,030
Senior Discount	(337,806)	(347,412)	(347,412)	(359,580)
Sewer Sales				
Sewer Fees	5,909,161	7,255,252	7,255,252	7,794,316
Reclaimed Water	80,000	80,000	80,000	80,000
	5,989,161	7,335,252	7,335,252	7,874,316
Sanitation Sales				
Residential Fees	2,673,680	2,813,250	2,813,250	2,943,000
Household Recycling	2	0	0	0
Commercial Garbage	1,147,442	1,171,800	1,171,800	1,230,000
Apartment Garbage Fee	1,152,584	1,224,300	1,224,300	1,275,000
Apartment Recycling	647	0	0	0
Sludge Fees	0	0	0	75,000
Special Pick Up Fees	31,420	30,000	30,000	0
Roll-Off Fees	287,721	346,500	346,500	346,500
Compactor Fees	300,225	315,000	315,000	315,000
Landfill Fees	0	0	0	0
Recycle Goods	7,306	5,500	5,500	7,500
Mulch Sales	20,247	36,000	36,000	4,000
Dumpster Initial Set Up Fees	21,150	20,000	20,000	22,000
	5,642,424	5,962,350	5,962,350	6,218,000
Other Revenues	5,176,410	157,600	320,944	197,794
Interest	288,057	250,000	250,000	250,000
Use of Fund Balance	0	0	0	478,089
Total Utility Revenue	\$23,120,813	\$21,093,093	\$21,256,437	\$22,633,649

UTILITY NON-DEPARTMENTAL - 0500

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

Expenditure Summary				
Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$3,251,518	\$5,194,994	\$4,581,620	\$6,075,572
Hurricane Expenditures	31,665	0	42,350	0
Emergency Line Repairs	178,183	0		0
Administrative Fee - Sanitation	300,000	315,000	315,000	315,000
Administrative Fee - Water/WW	650,000	680,000	680,000	680,000
Solid Waste Franchise Fee	200,000	205,000	205,000	205,000
Transfer to Utility Debt Service	691,670	2,484,994	1,829,270	3,365,572
Transfer to Utility Capital Projects	1,200,000	1,500,000	1,500,000	1,500,000
Transfer to Unemployment	0	10,000	10,000	10,000

UTILITY ADMINISTRATION - 5000

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

FY 2024-25 Accomplishments

- At the beginning of FY23-24, the City had 1,182 Hersey meters in the ground. The department worked to exchange another 472 Hersey meters as of April 2025.
- Installed 1,156 drive by units as of April 2025. The department is using "free week" to install drive by units to keep advancing the project.
- Meter techs are averaging about 100 average billed meter exchanges every month.
- Completed 500 average billed meter exchanges as of April 2025 with assistance from Vanguard.

FY 2025-26 Goals

- Replace all meters identified in the Meter Management Audit.
- Keep up with monthly average billed meter exchanges.
- Install another 100 to 120 drive by units during "free week" in July 2025.
- Keep increasing the number of bank draft accounts for the Utility Billing Department.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$860,320	\$1,057,500	\$993,489	\$1,123,627
Salaries & Wages	345,648	388,200	341,669	391,400
Employee Benefits	142,141	159,300	141,820	170,200
Operating Expenses	294,176	431,500	431,500	483,527
Operating Transfers	78,355	78,500	78,500	78,500

The Water Department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements of the Texas Commission on Environmental Quality,

The Texas Department of Health, the Texas Commission of Fire Protection and the United States Environmental Protection Agency.

FY 2024-25 Accomplishments

- Completed 12 Monthly Safety Meetings. No lost time accidents.
- Compliance - No violations or recommendations.
- Supervisory Control and Data Acquisition (SCADA) controls access to North Water Plant.
- Replaced Beechwood Main Building Air Conditioner.
- Replaced Beechwood Main Building Roof.
- Rebuilt and replaced 2 Booster Pumps at Oak Drive.
- Rehabilitated Well #16 - new Pump as well.

FY 2025-26 Goals

- Completed 12 Monthly Safety Meetings. No lost time accidents.
- Compliance - No violations or recommendations.
- Complete the Painting of all Water Wells and Water Plant equipment and piping.
- Continue rebuilding and Replacing Booster Pumps at Water Plants.
- Improve on Housekeeping at all locations and vehicles.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$4,934,525	\$5,976,599	\$5,813,622	\$6,333,700
Salaries & Wages	598,545	712,500	585,797	741,600
Employee Benefits	216,782	262,100	224,326	272,900
Operating Expenses	4,056,238	4,938,999	4,940,499	5,256,200
Operating Transfers	62,960	63,000	63,000	63,000

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Pass rate for Bacteriological tests (480/year)	100%	100%	100%	100%
Total Water Produced from Wells	58%	45%	50%	45%
Total Water used from BWA	42%	55%	50%	55%
Full Staffing Level	85%	95%	90%	95%
Staff With Appropriate Licenses	90%	90%	90%	90%

WASTEWATER - 6000

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. The City has a water reclamation plant that can treat up to 5.85 million gallons per day (MGD). The current usage average is about 55 percent of capacity.

FY 2024-25 Accomplishments

- Completed 12 Monthly Safety Meetings. No lost time accidents.
- Compliance - No violations or recommendations.
- Basin #12 sewer improvements from Freese and Nichols engineering study that was conducted.
- Replaced #3 and #8 blowers and Blower #4 Motor due to failure.
- Pipe Burst from LS#23 to LS#24.
- Completed the WWTP Cable Tray project from MCC#1 to MCC#2.
- Replaced 3 damaged or missing doors and frames at WWTP.
- Replaced RAS Pump #4 and Blower #4 VFD's.
- Replaced WWTP Front Gate.
- Replaced Air Lift in Digester "A".
- Completed Emergency disconnect replacement @ LS 25.

FY 2025-26 Goals

- Completed 12 Monthly Safety Meetings. No lost time accidents.
- Compliance - No violations or recommendations.
- Paint all WWTP piping and equipment.
- Continue with electrical upgrades @ WWTP.
- WWTP Replace/upgrade Blowers, SCADA, etc.
- Complete the WWTP Press A Control Panel Upgrade.
- Complete the WWTP Grating Replacement Project
- Continue Inflow and Infiltration program.
- Complete WWTP Headworks Project.
- Replace RAS Pump #1.

Budget Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$3,448,252	\$3,795,000	\$3,360,502	\$3,948,850
Salaries & Wages	1,101,376	1,177,400	862,466	1,200,800
Employee Benefits	429,048	458,600	339,036	470,700
Operating Expenses	1,790,228	2,031,400	2,031,400	2,149,750
Operating Transfers	127,600	127,600	127,600	127,600

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Full Staffing Level	90%	95%	95%	95%
Staff With Appropriate Licenses	80%	100%	80%	100%
Number of Sanitary Sewer Overflows	1	0	5	0
Million Gallons of Wastewater Treated	1028	1015	1015	1015
% of sewer mains cleaned with accompanying video	2	20	5	20
Dry Tons of Sludge Produced	358	400	400	400

The Sanitation Department collects and disposes of residential, business and other garbage. It operates the convenience center, mulch site and the city's recycling program.

FY 2024-25 Accomplishments

- Completed approximately 434 work orders related to commercial dumpsters (evaluate, replace, and repair) throughout the city.
- Continue cross-training efforts to ensure employees can operate all vehicles and equipment.
- Continue working towards maximum efficiency for both garbage and recycle.
- Completed re-configuration of commercial routes for maximum efficiency for each truck.
- Provide TML training "Professional Driving for Public Works" to ensure employees are trained on safe driving requirements.
- Installed gate at Customer Convenience Center.
- Provided Hurricane Beryl debris removal services to residents & assisted the City of Clute with theirs.

FY 2025-26 Goals

- Continue cross-training efforts to ensure employees can operate all vehicles and equipment.
- Implement new commercial routes.
- Reduce overtime.
- Evaluate, replace, and repair dumpsters throughout the city.
- Provide TML training to ensure employees are trained on safe driving and operational requirements.
- Continue working towards maximum efficiency for garbage, recycle and heavy trash.

Expenditure Summary

Summary	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Total Expenditures	\$5,053,969	\$5,069,000	\$4,838,734	\$5,151,900
Salaries & Wages	1,563,079	1,641,900	1,474,459	1,692,600
Employee Benefits	569,674	600,100	542,098	620,600
Operating Expenses	2,395,326	2,301,100	2,296,277	2,312,800
Operating Transfers	525,890	525,900	525,900	525,900

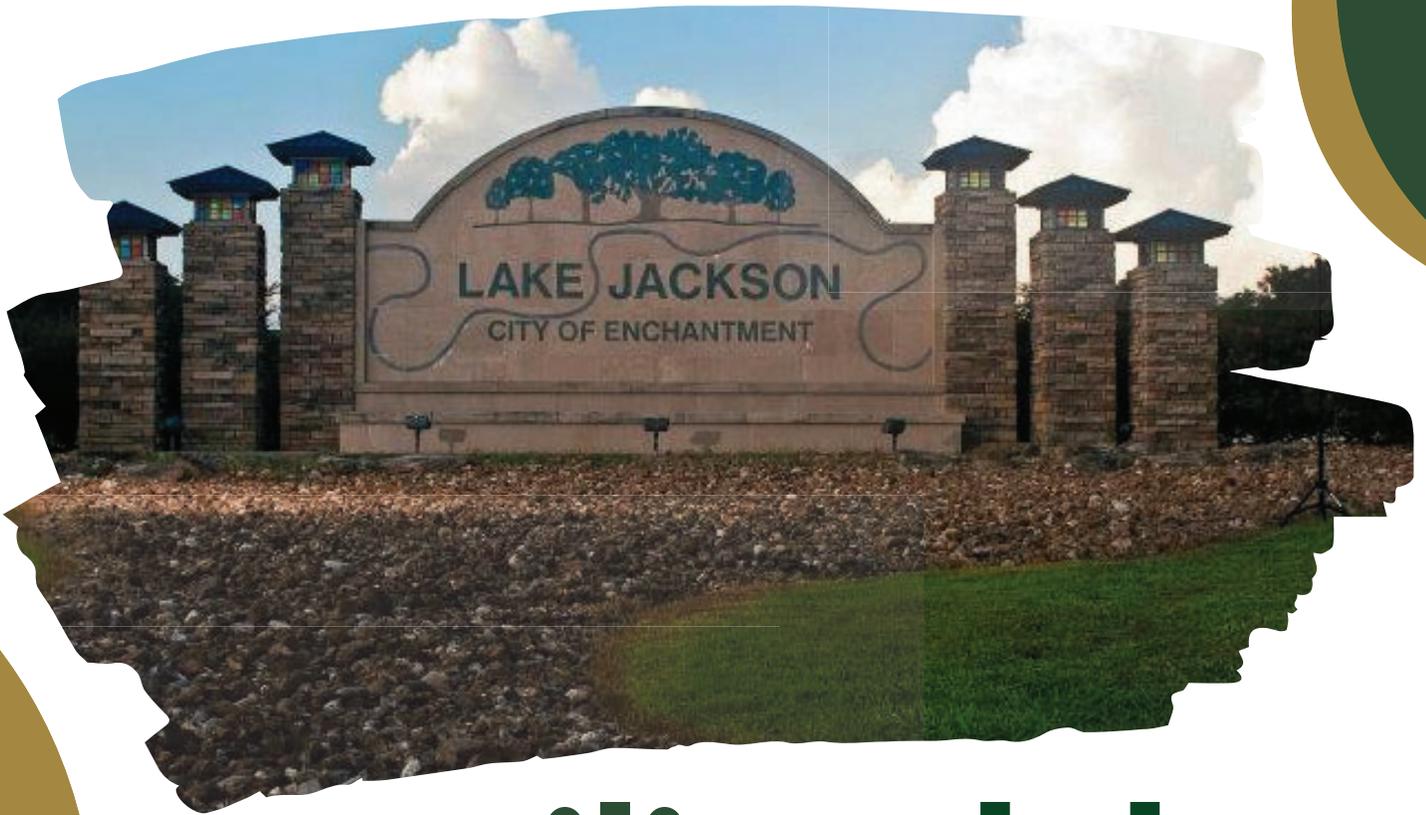
Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Compacted garbage collected (compacted cubic yds)	73,493	86,190	83,178	85,520
Large trash collected to landfill (non-compacted cubic yds)	61,438	66,512	65,386	66,719
Large trash to wood grinding site (non-compacted cubic yds)	18,963	30,500	26,737	18,980
Recyclables Collected (tonnage)	2,710	3,760	3,783	3,972



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utility debt fund



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, 2024, the required balance in this fund:

Reserve Portion	\$762,195
Interest and Sinking Portion:	
	4,209,720
Total	\$4,971,915

On September 30, 2025, the required balance in this fund for the current debt issuances will be:

Reserve Portion	\$739,591
Interest and Sinking Portion:	
	5,961,224
Total	\$6,700,815

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service. Therefore, new debt issuance is usually timed to coincide with a decrease in current debt service. The 2025 calculation takes into consideration a potential bond issuance of approximately \$20,000,000.

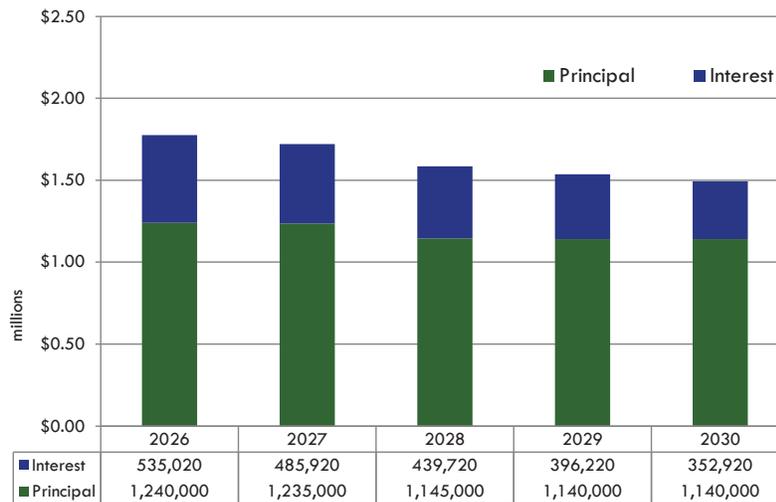
UTILITY DEBT SERVICE FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 1,552,256	\$ 1,874,716	\$ 1,874,716	2,696,440
Revenues				
Transfer from Utility Fund	\$ 1,829,270	\$ 2,484,994	\$ 2,484,994	3,365,572
Interest Income	200,169	116,000	170,000	125,000
Bond Premium				
	\$ 2,029,439	\$ 2,600,994	\$ 2,654,994	3,490,572
Total Resources	\$ 3,581,695	\$ 4,475,710	\$ 4,529,710	6,187,012
EXPENDITURES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Principal	\$ 1,067,659	\$ 1,245,000	\$ 1,245,000	2,215,000
Interest	635,320	584,270	584,270	1,150,570
Paying Agent Fees	4,000	4,000	4,000	4,000
	\$ 1,706,979	\$ 1,833,270	\$ 1,833,270	3,369,570
Ending Fund Balance	\$ 1,874,716	\$ 2,642,440	\$ 2,696,440	2,817,442

UTILITY DEBT SERVICE SCHEDULE

Fiscal Year	Existing Debt			New \$20M issuance			Combined		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025 - 2026	1,240,000	535,020	1,775,020	975,000	615,550	1,590,550	2,215,000	1,150,570	3,365,570
2026 - 2027	1,235,000	485,920	1,720,920	975,000	890,225	1,865,225	2,210,000	1,376,145	3,586,145
2027 - 2028	1,145,000	439,720	1,584,720	970,000	841,475	1,811,475	2,115,000	1,281,195	3,396,195
2028 - 2029	1,140,000	396,220	1,536,220	970,000	792,975	1,762,975	2,110,000	1,189,195	3,299,195
2029 - 2030	1,140,000	352,920	1,492,920	970,000	744,475	1,714,475	2,110,000	1,097,395	3,207,395
2030 - 2031	1,065,000	315,890	1,380,890	970,000	695,975	1,665,975	2,035,000	1,011,865	3,046,865
2031 - 2032	1,065,000	280,435	1,345,435	970,000	647,475	1,617,475	2,035,000	927,910	2,962,910
2032 - 2033	1,060,000	244,725	1,304,725	970,000	598,975	1,568,975	2,030,000	843,700	2,873,700
2033 - 2034	955,000	209,125	1,164,125	970,000	550,475	1,520,475	1,925,000	759,600	2,684,600
2034 - 2035	955,000	176,425	1,131,425	970,000	501,975	1,471,975	1,925,000	678,400	2,603,400
2035 - 2036	955,000	146,625	1,101,625	970,000	453,475	1,423,475	1,925,000	600,100	2,525,100
2036 - 2037	810,000	116,575	926,575	970,000	404,975	1,374,975	1,780,000	521,550	2,301,550
2037 - 2038	810,000	90,537	900,537	970,000	356,475	1,326,475	1,780,000	447,012	2,227,012
2038 - 2039	540,000	64,250	604,250	970,000	307,975	1,277,975	1,510,000	372,225	1,882,225
2039 - 2040	290,000	46,400	336,400	970,000	259,475	1,229,475	1,260,000	305,875	1,565,875
2040 - 2041	290,000	34,800	324,800	970,000	218,250	1,188,250	1,260,000	253,050	1,513,050
2041 - 2042	290,000	23,200	313,200	970,000	175,813	1,145,813	1,260,000	199,013	1,459,013
2042 - 2043	290,000	11,600	301,600	970,000	132,163	1,102,163	1,260,000	143,763	1,403,763
2043 - 2044	0	0	0	970,000	88,513	1,058,513	970,000	88,513	1,058,513
2044 - 2045	0	0	0	970,000	44,863	1,014,863	970,000	44,863	1,014,863
TOTAL	15,275,000	3,970,387	19,245,387	19,410,000	9,321,550	28,731,550	34,685,000	13,291,937	47,976,937

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 @ 10/01/25	2025-2026 PRINCIPAL DUE	2025-2026 INTEREST DUE	2025-2026 TOTAL DUE
SERIES 2013	2,000,000	2.90	2033	800,000	100,000	24,000	124,000
SERIES 2016	4,000,000	2.26	2036	1,780,000	240,000	53,400	293,400
SERIES 2017	5,000,000	2.84	2038	3,550,000	275,000	109,925	384,925
SERIES 2019	5,755,000	4.00	2040	3,925,000	335,000	112,795	447,795
SERIES 2022	5,805,000	3.69	2043	5,220,000	290,000	234,900	524,900
SERIES 2025	20,000,000	4.40	2045	20,000,000	975,000	615,550	1,590,550
TOTAL ALL ISSUES				\$35,275,000	\$2,215,000	\$1,150,570	\$3,365,570

Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water system expansion Northwest production and storage.

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

Water and Sewer Revenue Bonds Series 2016

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

Water and Sewer Revenue Bonds Series 2017

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

Water and Sewer Revenue & Refunding Bonds Series 2019

Proceeds from the 2019 Sewer Bonds are for Lift Station 1 and transmission line.

Water and Sewer Revenue & Refunding Bonds Series 2022

Proceeds are for improvements to the system

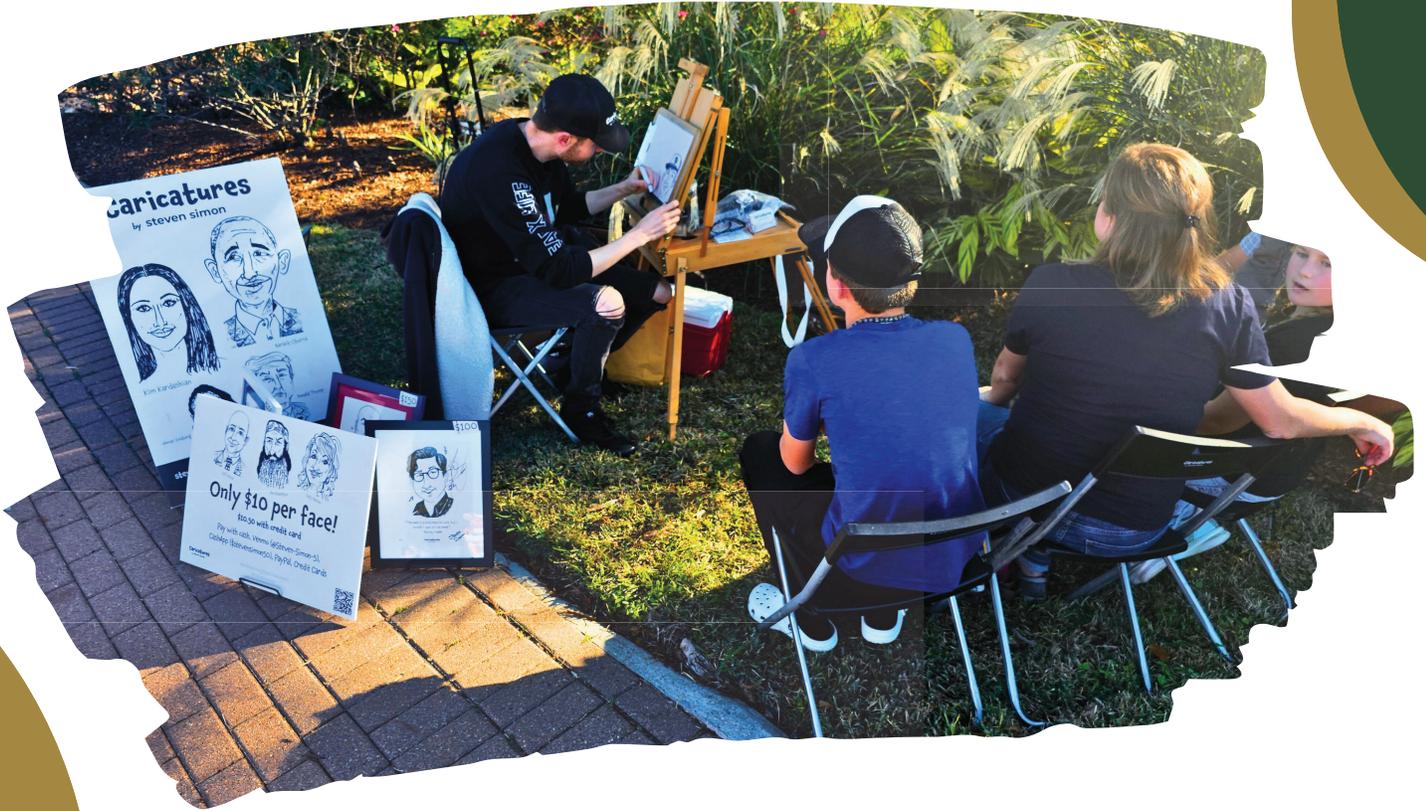
Water and Sewer Revenue & Refunding Bonds Series 2025

Proceeds are for Lift Station 1 and force main and improvements to the system



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capital fund



GENERAL PROJECT FUND

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

GENERAL PROJECTS FUND

Projects may be submitted for inclusion in the document from multiple sources, including council members, City Staff, Boards and Commission members, and residents. The visioning process has helped to formalize the manner in which these projects are reviewed and funded.

VISION PROCESS

In 2006 under the Vision element “Maintain Infrastructure”, City Council set a goal to reorganize the CIP document to better prioritize projects. To accomplish this a standalone CIP workshop date is included as part of annual budget calendar.

This year, a CIP presentation was created by staff and presented at the June 2, 2025 City Council Meeting, rather than a standalone workshop. 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 22-23	ACTUAL 23-24	PROJECTED 24-25	PROPOSED 25-26
Fund Balance	\$ 3,987,759	\$ 5,415,948	\$ 4,990,507	\$ 1,414,775
Revenues				
Special Assessment Fees	23,788	35,965		
Interest Income	101,321	256,174	171,264	150,000
Keep America Beautiful - Recycle Program				
HUD Grant - GLO Mit			2,138,700	
CDBG Grant - Hike & Bike Trail				
CDBG Grant - ADA Ramp Replacement				
CDBG Grant - Azalea Bridge Crossing				
Federal Grant - Harvey			.	
FEMA-Golf Course Flood Damage				
FEMA - Ike				
Recovery Act Fund	1,527,556			
Transfer from General Fund	1,300,000	1,200,000	1,205,000	18,135
Transfer from Utility Fund				
Total Revenues	2,952,665	1,492,139	3,514,964	168,135
Total Resources	\$ 6,940,424	\$ 6,908,087	\$ 8,505,471	\$ 1,582,910
EXPENDITURES				
Current Year Budgeted Proj	1,524,476	1,917,580	1,565,000	1,205,000
Prior Year Carryover			3,386,996	
Grant Projects			2,138,700	
Total Expenditures	1,524,476	1,917,580	7,090,696	1,205,000
Ending Fund Balance	\$ 5,415,948	\$ 4,990,507	\$ 1,414,775	\$ 377,910

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

Completed Projects	BUDGET								
	YEAR APPROVED	PROJECT BUDGET	PRIOR YEARS	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	PROPOSED 2024-25	PROJECT TOTALS
BRA Flood Study	16-19	25,000	25,000						25,000
18 Bastrop Bayou Flood Study	18-21	140,000	123,944			16,074			140,018
Buxton Retail Market Study	18-20	160,000	160,000						160,000
Demo of Condemned Bldgs	16-25	160,000	32,612	15,453	11,750	9,245	20,000	20,000	109,060
Fire Hose Replacement	17-18	25,000	21,906						21,906
New Pumper Fire Truck	20-21	900,000	306,672	569,277	2,161	8,037			886,147
OSSI / Central Square Enterprise Upgrade	23-25	1,120,000				592,883	510,000		1,102,883
Parks & Rec Masterplan	15-17	75,000	1,719						1,719
POD Traffic System Extension	21-23	60,000							-
Radio System Repeaters 400MHz - PW	22-23	25,000				4,216			4,216
Radios for Streets & Drainage	22-23	20,000							-
Records Scanning	18-25	175,000	55,672	43,643	26,059	28,748	25,000		179,122
Replace Fire bunker Gear and Air Packs	14-25	590,000	233,222	96,633	4,640	47,735	40,000	40,000	462,230
School recycling	17-19	20,000	20,093						20,093
6 School Zone Lights	20-21	45,000		50,661					50,661
Sign Machine for Traffic	22-23	8,000							-
SWAT Equipment	22-23	125,000				122,707			122,707
Traffic Preemptive System/Priority Control	16-25	163,000	62,856			19,771			82,627
Transit	09-25	786,000	519,238	68,944	137,888				726,070
Vista Com / Eventide Recorder System	22-23	42,000				41,399			41,399
Traffic Safety Action Plan	24-25	75,000						75,000	
Fire Station Access Control and Cameras	24-25	75,000						75,000	
Traffic Control Cabinet Replacement	24-25	50,000						50,000	
GIS Assessment and Planning	24-25	40,000						40,000	
<u>FACILITIES:</u>									
217 Center Way	17-18	70,000	68,344						68,344
A/C IT/911 Equipment room	18-19	50,000	57,448						57,448
Air Conditioning Replacements	97 - 25	815,000	462,713	94,383	147,858	101,670	50,000	75,000	931,624
Animal Shelter Trailer	17-18	50,000	55,959						55,959
Artificial Range Tee - FEMA	17-19	20,000	20,580						20,580
City Building Generators	23-24	250,000					250,000		250,000
City Hall Improvements	21-24	625,000			20,757	40,482			61,239
City Hall Remodel Office Space-IT	17-18	25,000	22,088						22,088
Civic Center Carpet	14-18	120,000	108,381						108,381
Dispatch - 4th station	19-20	45,000	39,913						39,913
Dog Park-Plan Development	15-19	60,000	45,208						45,208
Facility Master Plan	18-19	35,000	32,171						32,171
Fire Station Roof Repair	18-19	60,000	60,000						60,000
Fire Station #1 Repair Project	22-24	280,000				25,056	100,000		125,056
Golf Course Misc - FEMA	16-18	12,000	12,827						12,827
Historical Museum Repairs	21-22	30,000			21,290				21,290
Jasmine Hall Repairs	17-18	15,000	10,233						10,233
Misc Repairs at Golf Course	20-21	20,000		20,000					20,000
Museum Roof - CDBG	17-18		115,328						115,328
Police Main Water Line Repairs	21-22	30,000			34,160				34,160
Police Station Space Needs Analysis	23-24	50,000					50,000		50,000
Police Training Room update	22-23	280,000				291,557			291,557
Recreation Center Renovation (Roof)	21-22	450,000			443,477				443,477
Remove and Replace underground fuel tanks	21-22	450,000			6,087	28,305			34,392
Repair Museum Facing	17-18	85,000	83,648						83,648
Repair of Service Center Canopy	23-24	50,000					50,000		50,000
Sand Trap Filtration System Service Center	23-24	30,000					30,000		30,000
Sevice Center Buildings Insulation	22-23	50,000							-
UPS Battery Backup (911)	21-22	100,000			108,310				108,310
Police Department Building Maintenance	24-25	130,000						130,000	
City Hall Building Maintenance	24-25	100,000						100,000	
City Hall & Library Electrical Control Box Repl.	24-25	400,000						400,000	
Fire Station No.1 Building Maintenance	24-25	50,000						50,000	
Fire Station No.1 Fire Alarm Replacement	24-25	60,000						60,000	
Police Department Covered Equipment Parking	24-25	50,000						50,000	

In Progress - Staff is reviewing to update GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	PROJECT
Completed Projects	APPROVED	BUDGET	YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	TOTALS
<u>PAVING:</u>									
ADA Ramp Replacement (CDBG)	20-21	134,000		13,264					13,264
Azalea Bridge Crossing (CDBG)	20-21	106,000							-
Hike and Bike (CDBG)	17-18	134,672	134,672						134,672
Oak Drive South at Sportsplex	17-19	190,000	162,593						162,593
OAR Bridge over Oyster Creek Repair	22-23	100,000							-
Oyster Bend Bridge	15-19	350,000	280,000						280,000
Pedestrian Crossing installation	14-16	66,000	17,860						17,860
Sidewalks / ADA Ramps	96 - 25	1,369,307	943,098		12,400	1,600	200,000	200,000	1,357,098
School Zone Communication upgrade	18-21	80,000	75,358						75,358
Slope Paving	20-25	233,195		27,360		13,642			41,002
Street Joint Sealant	23-24	200,000					200,000	200,000	400,000
Creekside Bridge Payoff	21-22	250,000			239,370				239,370
<u>DRAINAGE PROJECTS:</u>									
East Side Drainage Study	16-19	600,000	577,609						577,609
Huckleberry Gate Outfall Structure	19-21	66,500	120,458						120,458
Hurricane Pump Concrete Pads	21-22	15,000							-
Jackson Oaks II drainage proj	17-18	75,200	80,897						80,897
Lift Station for Animal Control Facility	22-23	75,000							-
Magnolia Ditch Lining	18-19	40,000							-
Mulberry Ditch Improvements	23-24	250,000					250,000		250,000
Northwood Drainage Project	18-19	81,000	70,239						70,239
Old Angleton Pad site	18-19	10,000	4,576						4,576
Pecan Lake Ditch Lining	17-18	25,000	24,512						24,512
Replace Ross Switch Ditch Out	22-23	60,000				58,450			58,450
River Oaks Outfall	17-18	32,500	36,000						36,000
Shy Pond Drainage Pipe Repair	20-22	815,000		76,039					76,039
Slope Paving	18-22	210,000	66,805						66,805
Stream Monitoring	18-20	80,000	57,200						57,200
		\$ 15,499,374	\$ 5,409,652	\$ 1,075,656	\$ 1,216,206	\$ 1,451,577	\$ 1,775,000	\$ 1,565,000	\$ 11,463,091

GENERAL PROJECT FUND CAPITAL IMPROVEMENT

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

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

To help everyone understand the details of each particular project in the plan, a Capital Improvement Plan presentation was given to City Council on June 2, 2025. This presentation provided specific details on each project. A full description of the project, details on estimated cost, who proposed the project and why were also included.

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 2025-26

Proj No.	Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30		
2024-01	Police Department Building Maintenance	GP \$	100,000	GP \$	100,000	GP \$	100,000	
2023-21	Street Joint Sealant	GP \$	50,000					
15	Air Conditioning Replacement	GP \$	75,000	GP \$	75,000	GP \$	75,000	
2	Demo of Condemned Buildings Annual	GP \$	20,000	GP \$	20,000	GP \$	20,000	
2024-08	Traffic Control Cabinet Replacement	GP \$	50,000	GP \$	50,000	GP \$	50,000	
2024-09	GIS Assessment and Planning	GP \$	25,000					
2023-13	Traffic Mobility Plan		GP \$	250,000	GP \$	250,000	GP \$	250,000
2016-02	Slope Paving		GP \$	150,000	GP \$	150,000	GP \$	150,000
42	Traffic Signal Priority Control		GP \$	25,000	GP \$	25,000	GP \$	25,000
2023-10	Historical Museum Wing Extension Design		GP \$	20,000	GP \$	20,000	GP \$	20,000
2023-11	Historical Museum Temporary Office Space Additions		GP \$	20,000				
2023-03	Chiller Unit Full Replacement		GO \$	1,000,000				
2023-04	Genetec Controlled Door Access Upgrade		GP \$	85,000				
2023-02	Controlled Access Fencing		GP \$	50,000	GP \$	50,000	GP \$	50,000
2026-01	Animal Control Facility Cages	GP \$	560,000					
2026-02	Generator Grant Match	GP \$	250,000					
2026-03	City Facility Maintenance	GP \$	40,000	GP \$	100,000	GP \$	100,000	
2026-04	CNG Fencing	GP \$	40,000					
2026-05	Service Center Office Building Roof Repairs	GP \$	70,000					
2026-06	Installation of CNG Fuel Posts	GP \$	25,000					
2027	Sleepy Hollow, Balsam and Willenberg Drainage		GP \$	330,000				
2027	Pine Ditch Slope Paving		GO \$	1,055,000				
2027	Mulberry Ditch Regrading 2nd Modified Alt1		GP \$	230,000				
2027	Mulberry Ditch Slope Paving N_Alt1		GO \$	1,203,000				
2027	Mulberry Ditch Regrading Modified N_Alt 1		GO \$	459,000				
2027	Raise Ash LN and Install 24" Pipes N_ALT1-2 Modified		GO \$	572,000				
			FY 25-26		FY 26-27		FY 26-27	
	General Project Fund Cash	GP \$	1,205,000	GP \$	1,505,000	GP \$	840,000	
	General Obligation Bond Funds	GO \$	-	GO \$	4,289,000	GO \$	-	
	Certificates of Obligation	CO \$	-	CO \$	-	CO \$	-	
	Other	\$	-	\$	-	\$	-	
	Total Project Costs		\$ 1,205,000		\$ 5,794,000		\$ 840,000	

UTILITY PROJECT FUND

Utility Projects provides funding for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in this fund are transfers from the Utility Fund and interest income and in rare cases from the General Fund. It is the policy of the City to transfer positive budget variances in the Utility Fund to the Utility Projects Fund, once the minimum Utility Fund balance is achieved.

A fund balance of \$500,000 is the regular goal for this fund.

In late 2016, we sold \$3.0 million in revenue bonds. This was dedicated to extending sewer to the Airport/Alden area. In 2017 another \$5.0 million in revenue bonds will be sold for various utility projects. In 2019 the City also sold \$5.0 million to add a new water tower and drill a new water well at the airport pump station. \$6.0 million in revenue bonds were sold in December of 2022 for repairs to the Wastewater Treatment Plant.

RESOURCES	ACTUAL 22-23	ACTUAL 23-24	ADOPTED 24-25	PROPOSED 25-26
Cash Balance	\$ 5,385,777	\$ 6,406,718	5,661,071	2,737,237
Revenues				
Interest Income	174,936	290,130	297,000	250,000
Transfer from Utility Fund			1,500,000	1,500,000
Intergovernmental	1,867,131	1,200,000		
Total Revenues	2,042,067	1,490,130	1,797,000	1,750,000
Total Resources	\$ 7,427,844	\$ 7,896,848	7,458,071	4,487,237
EXPENDITURES	ACTUAL 22-23	ACTUAL 23-24	ADOPTED 24-25	PROPOSED 25-26
Current Year Budgeted Projects	\$ 1,021,126	\$ 2,235,777	1,710,000	1,575,000
Carry over Projects			3,010,834	
Additional Proposed Projects				
Total Expenditures	1,021,126	2,235,777	4,720,834	1,575,000
Ending Cash Balance	\$ 6,406,718	\$ 5,661,071	2,737,237	2,912,237

In Progress - Staff is reviewing to update UTILITY PROJECT FUND PROJECT HISTORY

UTILITY PROJECTS FUND Project History and Additional Proposed Projects

EXPENDITURES	BUDGET		PRIOR YEARS	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	Estimated 2023-24	PROPOSED 2024-25	PROJECT TOTALS
	YEAR APPROVED	PROJECT BUDGET							
Completed Projects									
WATER PROJECTS:									
Balsam Elevated Storage Tank Rehab	19-20	\$ 500,000		472,284					\$ 472,284
Meter Replacement Program	04-23	\$ 1,017,973	832,097			99,600			\$ 931,697
Well #7 Repair	20-22	\$ 110,000							\$ -
Hose Bibs (BASF Donation)	20-21	\$ -		49,998					\$ 49,998
Dow Tower 10" Water Main Replace	17-19	\$ 300,000	219,524						\$ 219,524
Beechwood Chemical Storage	18-23	\$ 924,136	24,136	36,394	55,451	55,451			\$ 171,433
Drive by Water Meters	19-24	\$ 255,000	46,499		40,067	99,570	70,000		\$ 256,136
Hydraulic Water Model/Master Plan	19-20	\$ 135,000		68,852	14,946	24,660			\$ 108,458
Water Risk Analysis	20-21	\$ 60,000		53,719					\$ 53,719
Water Utility 5-Year Plan	23-24	\$ 125,000					125,000		\$ 125,000
Lift Station Upgrades	21-22	\$ 400,000			29,635				\$ 29,635
HR Green Chlorinization Upgrade	21-22	\$ 900,000							\$ -
Dunbar Tower Rehab	22-23	\$ 450,000			382,355	416,030			\$ 798,384
Well 11 & 16 Generators	22-23	\$ 200,000			145,725	209,635			\$ 355,361
Lead & Copper EPA Mandate	22-24	\$ 350,000					175,000		\$ 175,000
Beechwood Building Rehab	24-25	\$ 100,000						100,000	\$ 100,000
Water Plants & Well piping Corrosion Co	24-25	\$ 250,000						250,000	\$ 250,000
Total Water Projects		\$ 6,077,109	\$ 1,122,256	\$ 681,247	\$ 668,180	\$ 904,946	\$ 370,000	\$ 350,000	\$ 4,096,628
SEWER PROJECTS:									
WWTP Fine Screen Replacement	18-19	\$ 90,000	75,000						\$ 75,000
WWTP Fine Screen Replacement #2	20-21	\$ 100,000		95,600					\$ 95,600
Repair FS#2 Drive & Sewer	21-22	\$ 110,000							\$ -
Lift Station 5 Rehab	18-19	\$ 124,500	124,217						\$ 124,217
Lift Station 14 Redesign	23-24	\$ 400,000					400,000		\$ 400,000
Lift Station/WWTP Upgrades	23-26	\$ 1,150,000					492,420		\$ 492,420
Yaupon sewer repair	19-20	\$ 33,000	32,800						\$ 32,800
Oyster Creek Drive sewer repair	19-20	\$ 253,000	252,500						\$ 252,500
Sewer Lateral Line Replacement	20-23	\$ 150,000		12,790		17,668			\$ 30,458
Sewer Modeling Analysis	21-23	\$ 400,000			87,653	244,535			\$ 332,188
Sewer Improvement Study for LS 20	22-23	\$ 161,000				8,715			\$ 8,715
Spanish Oak Line Resize to 8"	23-24	\$ 300,000					300,000		\$ 300,000
Interim SSO Control Best Western	22-24	\$ 200,000				3,900	130,000		\$ 133,900
WWTP Blower Replacement	24-25	\$ 800,000						800,000	\$ 800,000
Lift Station Paint Project	24-25	\$ 250,000						250,000	\$ 250,000
Total Sewer Projects		\$ 3,471,500	\$ 484,517	\$ 108,390	\$ 87,653	\$ 274,818	\$ 1,322,420	\$ 1,050,000	\$ 3,327,798
OTHER PROJECTS / EQUIPMENT :									
Citizens Convenience Center	18-19	\$ 250,000	27,501	219,927					\$ 247,427
Replace CNG Compressor	19-20	\$ 450,000	278,579	184,274					\$ 462,853
Garbage Route Analysis	21-22	\$ 30,000			12,825	6,019			\$ 18,844
Radios for vehicles/personnel	22-23	\$ 20,000							\$ -
SCADA System Upgrades	23-24	\$ 275,000					275,000		\$ 275,000
City Building Generators - Revised	23-24	\$ 100,000					100,000		\$ 100,000
Mulch Yard Improvements	21-22	\$ 250,000			100				\$ 100
WWTP Belt Press A Control Panel Up.	24-25	\$ 25,000						100,000	\$ 100,000
Electronic Gate & Keypad	24-25	\$ 20,000						20,000	\$ 20,000
WasteWater Treatment Grating	24-25	\$ 50,000						50,000	\$ 50,000
Service Center Canopy for Materials	24-25	\$ 125,000						125,000	\$ 125,000
WWTP Main Gate Replacement	24-25	\$ 15,000						15,000	\$ 15,000
Total Other Projects / Equipment		1,610,000	306,080	404,200	12,925	6,019	375,000	310,000	1,414,223
Total Water and Sewer Projects		\$ 11,158,609	\$ 1,912,852	\$ 1,193,837	\$ 768,758	\$ 1,185,783	\$ 2,067,420	\$ 1,710,000	\$ 8,838,650

UTILITY PROJECT FUND CAPITAL IMPROVEMENT PLAN

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

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

To help everyone understand the details of each particular project in the plan, a Capital Improvement Plan presentation was given to City Council on June 2, 2025. This presentation provided specific details on each project. A full description of the project, details on estimated cost, who proposed the project and why were also included.

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 2025-26

Proj No.	Project Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Total
2026-01	SEW Lift Station 1 & Force Main	RB \$ 200,000,000						\$20,000,000
2026-02	SEW Lift Station Evaluation and Rehabilitation	UP \$ 400,000	UP \$ 200,000	UP \$ 200,000	UP \$ 200,000	UP \$ 200,000	UP \$ 200,000	\$1,400,000
2026-03	WAT Meter Replacement	UP \$ 500,000	UP \$ 300,000	UP \$ 300,000	UP \$ 300,000	UP \$ 300,000	UP \$ 300,000	\$2,000,000
2026-04	WAT BWA Intakepoint	UP \$ 200,000						\$200,000
2026-05	WAT Water & Wastewater Facilities Corrosion Control	UP \$ 175,000	UP \$ 250,000	UP \$ 250,000	UP \$ 200,000	UP \$ 200,000	UP \$ 250,000	\$1,325,000
2026-06	ALL Emergency Utility Repair	UP \$ 200,000	UP \$ 250,000	UP \$ 250,000	UP \$ 200,000	UP \$ 200,000	UP \$ 250,000	\$1,350,000
2026-07	Generator Grant Match	UP \$ 100,000						\$100,000
2027	SEW Sewer System Rehabilitation		RB \$ 1,000,000	RB \$ 1,000,000	RB \$ 1,000,000	RB \$ 1,000,000	RB \$ 1,000,000	\$5,000,000
2027	SEW WWTP Electrical Assessment		UP \$ 420,000					\$420,000
2027	WAT Oak Drive Chemical Improvement		RB \$ 924,000					\$924,000
2027	WAT Elevated Storage Tank Maintenance		RB \$ 587,000					\$587,000
2027	WAT Deep Well		UP \$ 100,000				RB \$ 3,939,000	\$4,039,000
2028	SEW Lift Station 14 Engineering & Construction			RB \$ 2,210,000				\$2,210,000
2028	SEW WWTP Rehabilitation			RB \$ 7,720,000				\$7,720,000
2028	SEW LS20 Reconstruction			RB \$ 3,510,000		RB \$ 16,800,000		\$20,310,000
2028	WAT Well Study			UP \$ 358,000				\$358,000
2029	WAT Hydraulic Model Improvement				UP \$ 543,000			\$543,000
2029	WAT Waterline Replacement				RB \$ 500,000	RB \$ 567,000	RB \$ 642,000	\$1,709,000
2029	WAT AWIA Improvement				RB \$ 1,852,000	RB \$ 411,000		\$2,263,000
2029	WAT Network Improvement				RB \$ 816,000			\$816,000
2030	SEW WW Master Plan Update					up \$ 511,000		\$511,000
2030	WAT Oak Drive Water Plant Feasibility & Engineering					RB \$ 800,000	RB \$ 1,374,000	\$2,174,000
2031	WAT Water Renew Well						RB \$ 995,000	\$995,000
Utility Project Total		\$ 21,575,000	\$ 4,031,000	\$ 15,798,000	\$ 5,611,000	\$ 20,989,000	\$ 8,950,000	\$ 76,954,000

FUNDING SOURCE	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Utility Projects Fund	\$ 1,575,000	\$ 1,520,000	\$ 1,358,000	\$ 1,443,000	\$ 1,411,000	\$ 1,000,000
Revenue Bond	\$ 20,000,000	\$ 2,511,000	\$ 14,440,000	\$ 4,168,000	\$ 19,578,000	\$ 6,955,000
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LONG TERM CAPITAL PROJECTS

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

The 2016 Master Plan developed using Kendig Keast Collaborative, estimates a 2040 population of 36,100. This would mean finding homes for some 9,250 new residents. We will need some 21,000 water connections by then and the commensurate sewer system to accommodate that growth. While planning for our new residents we must renew our commitment to our existing residents and make sure that the infrastructure and facilities servicing our City are in the best possible condition. The 2016 Master Plan guides us in this effort.

Part of that plan is to look at our near-term and long-term infrastructure and facility needs. In the near term the City will continue to maintain existing City assets and will work over the next 12 months to expand its capital plans from 3 years to ten years. The City has also begin work this fiscal year to develop a detailed Long-Range Financial Plan (LRP) for the General Fund and Utility Fund. The LRP will be an evolving road map for the City's financial future. It is intended to identify challenges and opportunities and to provide insight to address issues impacting the financial constraints of the City for operations and capital planning. The capital projects noted below will be a major part of the LRP.

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

- Completion of the 2021 General Bond Issue in the next three years.
- Assessment of new a Police Department at the recently donated TDECU site at FM 2004.
- Preparation of Transportation Master Plan.
- Preparation of Facility Master Plan Safety Plan
- Facilities Evaluation and Master Plan
- Replacement of major lift stations 1 and 20
- Completion of 20-year capital plan for water distribution system.
- Completion of wastewater modeling study and 20-year capital plan.
- Increase groundwater production from the City's 12 existing wells by 0.7 MGD.
- Increase the amount of surface water supply available from BWA from 2.0 to 3.0 MGD.
- Increase productivity of booster pumps in the system by 0.7 MGD.
- Add 0.45 million gallons of elevated water storage, from the current 2.55 million gallons.
- Add 0.05 million gallons of ground storage, from the current 4.25 million gallons.

Long-term major projects include:

- Increase the maximum amount of surface water supply available from BWA by another 2.5 MGD (to a long-term total of 5.5 MGD).
- Increase groundwater production from the City's 12 existing wells by another 3.6 MGD.
- Increase productivity of booster pumps in the system by an additional 6.1 MGD.
- Add another 1.3 million gallons of elevated water storage, for a new total of 4.25 million gallons.
- Expansion of Wastewater Treatment Plant



economic development fund



ECONOMIC DEVELOPMENT FUND

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

Since its approval, the half-cent sales tax has provided funding for a variety of projects, including the City's outdoor pool, Recreation Center, Civic Center, Youth Sportsplex, Wilderness Golf Course, BASF Dog Dog Park and Skate Park. For FY 25-26, staff is recommending another aggressive project list based on cash flow to the fund. These new projects are (previously approved projects are not included on this chart):

			2025-26
Recreation Center Renovations			
	Locker Room Renovations	ST	750,000
	Generator Grant Match	ST	350,000
	Parks & Rec Master Plan	ST	125,000
	Parks & Rec Facility Misc Repairs	ST	100,000
Natatorium Renovations			
	Lap Pool Plaster/Refinish Gutters	ST	150,000
	Pool Deck Coating	ST	100,000
	Replace Leisure Pool Sm Slide	ST	100,000
Civic Center Projects			
	New Handicap Buttons at Entrance	ST	35,000
Golf Course Projects			
	Irrigation Controller Cabinet	ST	100,000
	Engineering for Dewatering Pump	ST	35,000
	Golf Course Assessment	ST	35,000
	Replace Walk-in Cooler	ST	25,000
		TOTAL	1,905,000
		1/2 SALES TAX ST	1,905,000

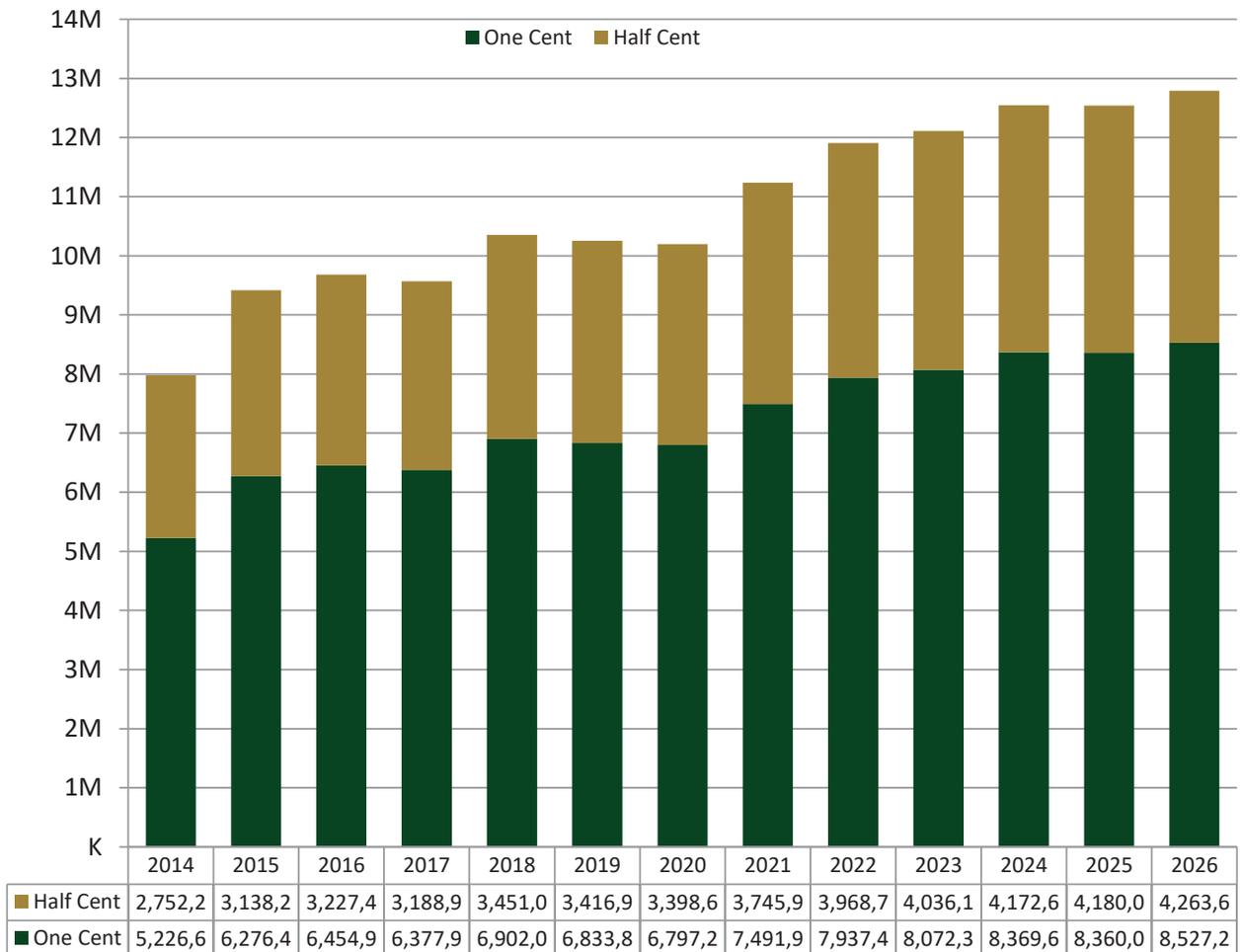
ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
Fund Balance	\$ 3,748,346	\$ 4,768,112	\$ 4,954,738	\$ 4,771,085
Revenues				
Half Cent Sales Tax	\$ 4,172,699	\$ 4,180,000	\$ 4,150,000	\$ 4,250,000
Miscellaneous	0	0	0	0
Interest Income	195,992	200,000	300,000	200,000
	<u>\$ 4,368,691</u>	<u>\$ 4,380,000</u>	<u>\$ 4,450,000</u>	<u>4,450,000</u>
Total Resources	\$ 8,117,037	\$ 9,148,112	\$ 9,404,738	9,221,085
EXPENDITURES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
Transfer to Econ. Devl. Debt Serv.	\$ 1,517,935	\$ 1,473,374	\$ 1,473,374	\$ 1,431,680
Landscaping Maintenance	106,111	125,000	125,000	130,000
Hurricane Beryl Repairs to Civic/Parks/Golf		847,280	847,280	
Golf Course Hurricane Beryl Tree Removal		17,720	17,720	
Recreation Center Replace Emergency Exit Doors		125,000	125,000	
Little League Replace Fences & Bleacher Covers		250,000	250,000	
Rec Center Generator Grant Match		250,000	250,000	350,000
Civic Center Replace Terrace Room Operable Wall		65,000	65,000	
MacLean Parking Lot LED Light Conversion		30,000	30,000	
MacLean Resurface Tennis Courts		30,000	30,000	
MacLean Replace Barrier Fences at Soccer Fields		15,000	15,000	
Parking Lot Resurfacing	29,958		132,479	
Misc Repairs at Golf Course			45,973	
Natatorium Duct Sock Replacement			60,000	
Civic Center Ext Stucco-Paint	64,116		185,884	
Girls Softball Fence	218,438		81,562	
Dog Park LED Lights	43,840		23,636	
MacLean Reestablish Drainage	133		46,347	
Pavers in Median	14,281		33,615	
Rec Ctr Locker Rm Renovation	11,716		30,784	750,000
Rec Ctr Pool	163			
Replaster Outdoor Pool	97,210			
Jasmine Hall Renovations	49,965			
Suggs Fencing	117,773			
Azalea Extension	339,054			
Parks & Rec Master Plan				125,000
Parks & Rec Facility Misc Repairs				100,000
Lap Pool Plaster/ Refinish Gutters				150,000
Pool Deck Coating				100,000
Replace Leisure Pool Sm Slide				100,000
New Handicap Buttons at Entrance - Civic Center				35,000
Irrigation Controller Cabinet				100,000
Engineering for Golf Course Dewatering Pump				35,000
Golf Course Assessment				35,000
Replace Golf Course Club House Walk - In Cooler				25,000
Golf Course Operating	288,232	500,000	300,000	500,000
Transfer to General Fund	450,000	465,000	465,000	500,000
	<u>\$ 3,348,924</u>	<u>\$ 4,193,374</u>	<u>\$ 4,633,653</u>	<u>4,466,680</u>
Total Expenditures	\$ 3,348,924	\$ 4,193,374	\$ 4,633,653	4,466,680
Ending Fund Balance	\$ 4,768,112	\$ 4,954,738	\$ 4,771,085	4,754,405

SALES TAX HISTORY

Fiscal Year	One Cent Sales Tax	Section 380 Sales Tax Rebate	Half Cent Sales Tax	Percentage Growth
2014	5,226,636	277,838	2,752,237	2.62%
2015	6,276,467	285,337	3,138,233	20.09%
2016	6,454,920	264,649	3,227,460	2.84%
2017	6,377,917	77,181	3,188,958	-1.19%
2018	6,902,000	86,029	3,451,000	8.22%
2019	6,833,831	217,467	3,416,916	-0.99%
2020	6,797,225	111,468	3,398,613	-0.54%
2021	7,491,965	116,263	3,745,982	10.22%
2022	7,937,466	166,417	3,968,733	5.95%
2023	8,072,325	201,275	4,036,163	1.70%
2024	8,369,639	104,366	4,172,699	3.68%
Estimated 2025	8,360,000	192,000	4,180,000	-0.12%
proposed 2026	8,527,200	192,000	4,263,600	2.00%

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



ECONOMIC DEVELOPMENT DEBT SERVICE BUDGET

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

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

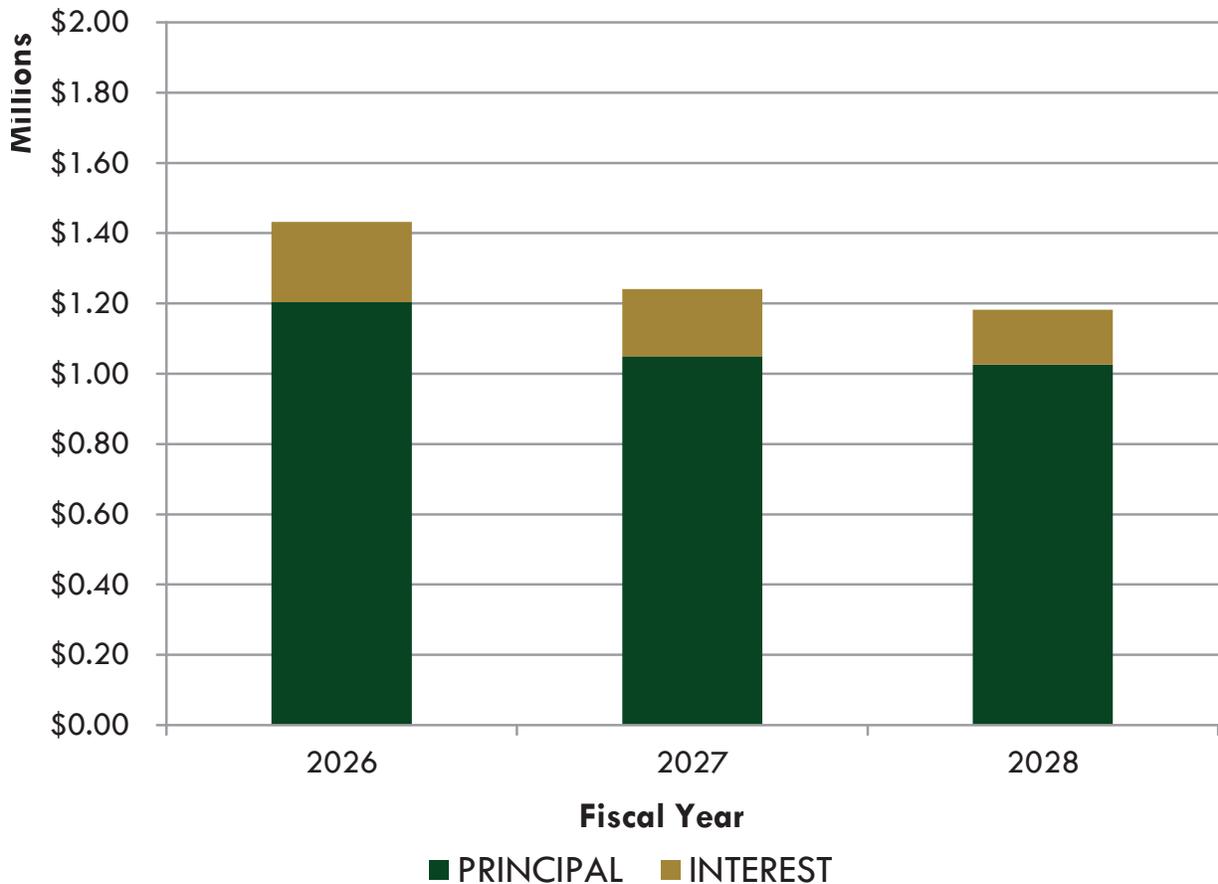
Current debt includes \$5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, \$2.0 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the extension of water lines to the airport, \$2.3 million in refunding bonds, and \$3.9 million to fund the extension of sewer lines to the airport and improvements to the main from lift station 25 (near Brazos Mall) to the wastewater treatment plant. A debt issuance of \$3,385,000 was funded in May 2022 with Certificate of Obligation, Series 2022, for Recreation and Park improvements.

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATE 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 98,146	\$ 98,146	\$ 98,146	\$ 98,146
Revenues				
Transfer from Econ. Devl.	1,517,935	1,473,374	1,473,374	1,431,680
	<u>1,517,935</u>	<u>1,473,374</u>	<u>1,473,374</u>	<u>1,431,680</u>
Total Resources	\$ 1,616,081	\$ 1,571,520	\$ 1,571,520	\$ 1,529,826
EXPENDITURES				
Principal	\$ 1,210,399	\$ 1,207,126	\$ 1,207,126	\$ 1,203,189
Interest	307,536	266,248	266,248	228,491
Total Expenditures	\$ 1,517,935	\$ 1,473,374	\$ 1,473,374	\$ 1,431,680
Ending Fund Balance	\$ 98,146	\$ 98,146	\$ 98,146	\$ 98,146

ECONOMIC DEVELOPMENT DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2025 - 26	1,203,188	228,491	1,203,188	228,491	1,431,679
2026 - 27	1,049,251	192,219	1,049,251	192,219	1,241,470
2027 - 28	1,026,216	155,951	1,026,216	155,951	1,182,167
2028 - 29	1,027,838	119,851	1,027,838	119,851	1,147,689
2029 - 30	1,000,000	85,625	1,000,000	85,625	1,085,625
2030 - 31	805,000	57,787	805,000	57,787	862,787
2031 - 32	795,000	35,900	795,000	35,900	830,900
2032 - 33	460,000	20,525	460,000	20,525	480,525
2033 - 34	365,000	11,125	365,000	11,125	376,125
2034 - 35	115,000	5,175	115,000	5,175	120,175
2035 - 36	115,000	1,725	115,000	1,725	116,725
TOTAL	7,961,493	914,374	7,961,493	914,374	8,875,867

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



SCHEDULE OF OUTSTANDING ECON. DEVELOPMENT BONDS

ECONOMIC DEVELOPMENT DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/25	2025-2026 PRINCIPAL DUE	2025-2026 INTEREST DUE	2025-2026 TOTAL DUE
2015 Refunding	\$2,332,087	1.94	2030	1,091,495	238,189	26,741	264,930
C.O. 2016	\$3,900,000	2.09	2036	1,425,000	270,000	32,700	302,700
2021 Refunding	\$4,145,000	1.30	2034	3,080,000	355,000	79,500	434,500
C.O. 2022	\$3,385,000	2.85	2032	2,365,000	340,000	89,550	429,550
TOTAL ALL ISSUES				7,961,495	\$ 1,203,189	\$ 228,491	\$ 1,431,680

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

REFUNDING 2015:

Certificates of Obligation 2009 - \$5,000,000 advance refunded
\$2,332,087 to fund the construction of the Downtown Revitalization Project.

C.O. 2016

\$1,500,000 to assist in the funding of the extension of sewer to the airport area
\$2,400,000 to replace the lift station 14 force main to the Wastewater Treatment Plant

REFUNDING GENERAL OBLIGATION BOND 2021 - \$7,320,000

GENERAL OBLIGATION BOND 2010

\$1,000,000 for spot repairs to arterial streets
\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches including Willow / Blossom Anchusa, Timbercreek park outfall, upper slave ditch.

REFUNDING BONDS - Series 2011 refunded the following:

General Obligation Bond Series 2001 - originally funded

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

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

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

C.O. 2022

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





golf course fund

WILDERNESS GOLF COURSE

The City of Lake Jackson has contracted with KemperSports to manage and operate the City owned Wilderness Golf Course. All employees are employed by KemperSports.

FY 2024-25 Accomplishments

- Removed over 100 downed trees and restored the course to playable condition.
- Successfully completed storm cleanup operations following Beryl, minimizing service disruptions and achieving cost savings.
- Successfully reopened the golf course on September 19th, 11 weeks after a major Hurricane.
- Worked with groups to ensure no golf tournaments were cancelled due to the hurricane's impact.
- Hired a new General Manager, Miguel Olvera, in August 2024.
- Acquired Mixed Beverage (MB) License to serve liquor.
- Voted 3rd Place in Loyalty (Standard/Value) at the 1st Annual Golfers Voice Awards.
- Hosted successful non-golf events as an additional revenue source including 3 sold out Steak Night events and a Valentine's Day three-course dinner for couples.
- Collaborated with local law enforcement agencies to raise funds for two holiday programs.
- Replaced sections of the cart-path that were hazardous.

FY 2025-26 Goals

- Continue promoting Non-Resident memberships, focusing on the Houston area.
- Work with an engineer to develop plans & bid packet for the purchase and installation of a Diesel Pump for the Golf Course.
- Work with an architect to develop a cost analysis for needed golf course renovations.
- Expand Junior Clinics to include seasonal breaks (Spring Break, Winter Break, etc.).
- Hire a dedicated PGA Instructor to enhance player instruction and programming.
- Host the 20th Anniversary Golf Tournament on property in September (cancelled 2024 due to Beryl).
- Increase tournaments held by those outside of Brazoria County to increase exposure.
- Streamline and improve the contract process for golf tournaments.
- Explore options for expanding Food & Beverage production capabilities.
- Hire an Assistant Superintendent to support course maintenance.
- Continue improving fairways through established maintenance programs and policies.
- Increase additional revenue stream by increasing non-golf events offered.

Performance Measures

Measures	2023-24 Actual	2024-25 Target	2024-25 Estimate	2025-26 Target
Total Rounds Played	38,341	43,362	39,394	40,151
Players Pass Rounds	15,218	16,115	14,183	15,200
Tournament Rounds	4,122	7,750	6,920	7,500
*Play Pass Memberships	300	350	350	350
Avg. Green & Cart Fees per round	\$29.31	\$42.39	\$44.50	\$46.50
Avg. Pro Shop Revenue per round	\$4.47	\$7.01	\$8.50	\$9.00
Avg. Food & Beverage Revenue per round	\$6.29	\$9.87	\$10.50	\$10.20
Avg. Driving Range Revenue per round*	\$0.92	\$0.74	\$0.94	\$0.84
*No longer Resident/Non-Resident fees				

WILDERNESS GOLF COURSE

BUDGET INFORMATION

REVENUES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATE 2024-25	PROPOSED 2025-26
Course & Ground	\$ 1,452,407	1,604,247	\$ 1,536,538	\$ 1,636,987
Cart Revenue	220,208	233,794	213,859	227,222
Golf Shop	311,415	303,783	312,434	303,664
Range	30,912	32,275	33,951	31,946
Food & Beverage	392,181	428,008	438,806	450,944
Admin	15,487	27,894	26,337	26,782
Total Revenues	\$ 2,422,610	2,630,001	\$ 2,561,925	\$ 2,677,545
Cost of Sales				
COGS - Merchandise	\$ 207,705	\$ 200,572	\$ 205,907	\$ 198,929
COGS - Food & beverage	165,191	164,487	159,503	162,168
Total Cost of Sales	\$ 372,896	\$ 365,059	\$ 365,410	\$ 361,097
Gross Profit	\$ 2,049,714	\$ 2,264,942	\$ 2,196,515	\$ 2,316,448
EXPENSES				
	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATE 2024-25	PROPOSED 2025-26
Salaries & Wages (with benefits)	\$ 1,079,786	\$ 1,180,168	\$ 1,143,605	\$ 1,264,120
Course & Ground	563,029	614,792	631,209	692,203
Cart & Range	113,967	116,400	131,359	116,400
Golf Shop	38,727	38,300	30,106	30,350
Food & Beverage	32,012	36,200	40,213	36,200
Marketing	19,642	21,350	20,350	21,350
General & Administrative	\$ 183,381	\$ 185,900	194,657	\$ 193,728
Total Expenses	\$ 2,030,544	\$ 2,193,110	\$ 2,191,499	\$ 2,354,351
Net Operating Income	\$ 19,170	\$ 71,832	\$ 5,016	\$ (37,903)
Non-Operating Revenues (Expenses)				
Kemper Management Fee	\$ (112,032)	\$ (115,920)	\$ (115,920)	\$ (118,560)
Trsf from General Fund		-	0	
Trsf from Econ. Devl	\$ 288,232	\$ 500,000	\$ 300,000	\$ 500,000
NET INCOME	\$ 195,370	\$ 455,912	\$ 189,096	\$ 343,537



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other funds



EQUIPMENT REPLACEMENT FUND

The objectives of this fund are:

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

How the fund functions:

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

The amount a department budgets as their transfer to Equipment Replacement is based on the equipment used by the department, the equipment's estimated cost and its estimated life. For example, if a mower was purchased for the Parks Department for \$10,000 in 2019 with an estimated life of five years, the Parks Department would transfer \$2,000 ($10,000 \div 5$) into the Equipment Replacement Fund in each of the following years 2020 thru 2025.

The following purchases are recommended for FY 25-26:

- Replace two Police Patrol Vehicles - \$160,000
- Replace Car & Body Cameras - \$220,000
- Replace Humane Unit - \$45,000
- Replace Exmark Mower for Parks - \$13,000
- New Handheld for Utility Administration - \$9,000
- Replace Forklift Unit for Wastewater Dept. - \$75,000
- Two New Sanitation Trucks - \$900,000
- Computer Equipment (citywide) - \$383,536

Total **\$1,805,536**

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 25-26 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 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 12,197,840	\$ 6,505,749	\$ 6,505,749	\$ 5,113,606
Revenues				
Transfer from General Fund	1,487,325	1,487,570	1,487,570	1,487,570
Transfer from Utility Fund	794,805	795,000	795,000	795,000
Interest Income	590,824	450,000	450,000	60,000
Insurance Proceeds	47,682			
Grant				
Sale of Fixed Assets	30,085			
	\$ 2,950,721	\$ 2,732,570	\$ 2,732,570	\$ 2,342,570
Total Resources	\$ 15,148,561	\$ 9,238,319	\$ 9,238,319	\$ 7,456,176

EXPENDITURES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Computer Equipment & Software	\$ 418,695	\$ 309,800	\$ 309,800	\$ 383,536

ADMINISTRATION:

COURT:

Replace Courtroom Video system

POLICE:

Replace # 1189 with Tahoe	419,074			80,000
Replace 34 Ballistic Vests	40,000			80,000
Replace #1192 PPV with Tahoe				
Replace #1221 PPV with Tahoe				
Replace Consoles				
Replace #1076 PPV with Explorer				
Replace V 1222 with Tahoe				
Replace V# 1229 with Tahoe				
Replace V# 1239 with Tahoe				
Replace Radar 12 Kustan Signal Radars				
New CID van Crime scene unit Ford				
Replace In-Car and Body Worn Cameras/Tasers		400,000	400,000	220,000
Replace Patrol Unit #1238 with Dodge/Ford/Chevy PPV		75,000	72,428	
Replace Patrol Unit #1258 with Dodge/Ford/Chevy PPV		75,000	72,428	
Replace Patrol Unit #1272 with Dodge/Ford/Chevy PPV		75,000	73,428	
New Patrol Unit for Traffic Officer not Motorcycle		75,000	79,277	
Add 2 Vehicles to the Criminal Investigation Fleet		96,000	45,267	

HUMANE:

1/2 Ton Pickup Truck w/Uplift 45,000

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2023-2024	2024-2025	2024-2025	2025-2026
<u>FIRE:</u>				
Replace #1056 with New Truck for Fire Chief				
New Gear Washer				
New Gear Dryer				
New SCBA Fill Station				
DSI M30 drone				
Topper & Slide V1145				
Second/Final Tower Payment		1,200,000	1,145,630	
SCBA Bottles (12-15 Year Life)		15,000		
New Ice Machine		10,000		
<u>EMS:</u>				
Replace Medic Ambulance #1163	141,100		197,175	
Replace Chassis #1774 Ambulance	124,600			
Replace medic Ambulance #1211				
<u>PARKS:</u>				
New PTO-60 Sports Turf Renovator				
Replace #1160 Exmark Mower	11,200		11,200	13,000
Replace #1204 Exmark Mower	11,200		557	
Replace #1205 Exmark Mower	11,200			
Replace V# 854 Backhoe				
Replace #1232 Exmark Lazer Z Mower	10,800	15,000		
Replace #1149 John Deere Gator	10,800	13,000		
Replace #1150 John Deere Prograto		45,000	41,524	
ADA Lift For Stage - Civic Center		7,000	8,115	
<u>STREETS:</u>				
New Patch Truck		280,000		
Replace #1140 - Sweeper	139,504	350,000	348,777	
Replace #29062 - Concrete Saw	202,944	10,000	81,009	
Replace #879 - Auger		7,000	6,348	
<u>DRAINAGE:</u>				
New X Turn Mower	197,676			
New X Turn Mower	47,511			
Replace finish Mower	6,802			
Replace V#831 Backhoe				
New 16" trailer				
Replace #811 John Deere Tractor				
Replace #777 SkidSteer with Tracts		70,000	67,649	

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2023-2024	2024-2025	2024-2025	2025-2026
<u>CODE ENFORCEMENT:</u>				
Replace V# 1042 with Ford Maverick or Similar		30,000	28,849	
Replace V# 1065 with Ford Maverick or Similar		30,000	28,849	
Replace V# 1056 with Ford Maverick or Similar		30,000	28,849	
<u>GARAGE:</u>				
Replace Big Tire Mounting Machine		28,000	23,999	
<u>UTILITY ADMIN:</u>				
Replace #829 F-150Ext Cab	19,717			9,000
<u>WASTE WATER:</u>				
New Pickup Truck-WasteWater	73,535			75,000
Replace zero turn mower	10,724			
Replace zero turn mower				
Replace WWTP camera				
Replace V#1129 - Crew Truck		78,000	81,075	
Replace V#1143 - Crew Truck		78,000	81,075	
Replace V#1090 - C&D Work Truck		57,000	48,245	
Replace V#1091 - C&D Work Truck		80,000	49,592	
<u>SANITATION:</u>				
Sanitation Truck - Side loader	372,865		396,784	450,000
Sanitation Truck- side loader	372,865		396,784	450,000
Replace V#1009 - Crewcab		42,000		
Replace V#1064 - Flatbed		231,000		
Replace V#1037 - Flatbed		231,000		
<u>GOLF COURSE</u>				
Replace Galvanized PTO Driven Bush Hog John Deere Tractor		56,000		
<u>Transfer to other funds</u>	6,000,000			
Total Expenditures	\$ 8,642,812	\$ 4,098,800	\$ 4,124,713	\$ 1,805,536
Ending Fund Balance	\$ 6,505,749	\$ 5,139,519	\$ 5,113,606	\$ 5,650,640

PARKS FUND

The Parks Fund was created by City Ordinance in 1977. This Ordinance requires a developer to dedicate a site or sites to the public for park purposes at a ratio of one-half acre of park for every one-hundred persons in the subdivision or development. This ordinance further provided that the City Council may elect to accept money as an alternative to the dedication of land where there is no park designated by the Comprehensive Master Plan or no park or recreation facility is recommended in the area by the Parks Board. If money is to be donated, the rate is \$295 per lot in the subdivision or \$252 per living unit in a duplex, townhouse, apartment, or other multifamily units. Due to a decreasing number of new subdivisions (developing subdivisions have already made their contributions), and the fact the last couple of new subdivisions donated land rather than money, income in this fund has decreased steadily in recent years.

The City's Park Board develops the budget for this fund. Expenditures are typically dedicated to small park related capital improvements and maintenance items. Projects primarily include ball field and general park enhancements, as well as some small park facility and equipment acquisitions.

In May 2014, voters authorized the sale of a small parcel of Parkland located in the Oak Woods Addition Subdivision. This property was then sold to HEB as part of their overall project in the amount of \$60,000. This funding was earmarked for improvements to Morrison Park at Shy Pond and helped pay for the \$110,000 playground upgrade.

In August 2016, City Council approved a monetary contribution from "The Reserve" apartment development in lieu of dedicated park land. In 2019, the City received payment of \$55,400 for 220 apartment units at \$252/per. This payment was deposited into the Parks Fund for future park improvements/developments.

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

PROJECTS FOR FY 2025-26

Kid Fishing Event	\$2,000
Dunbar Park Playground	250,000
Community (matching) Park Improvement Funds	20,000
Contingency	<u>5,000</u>
	\$277,000

IMPACT ON THE BUDGET

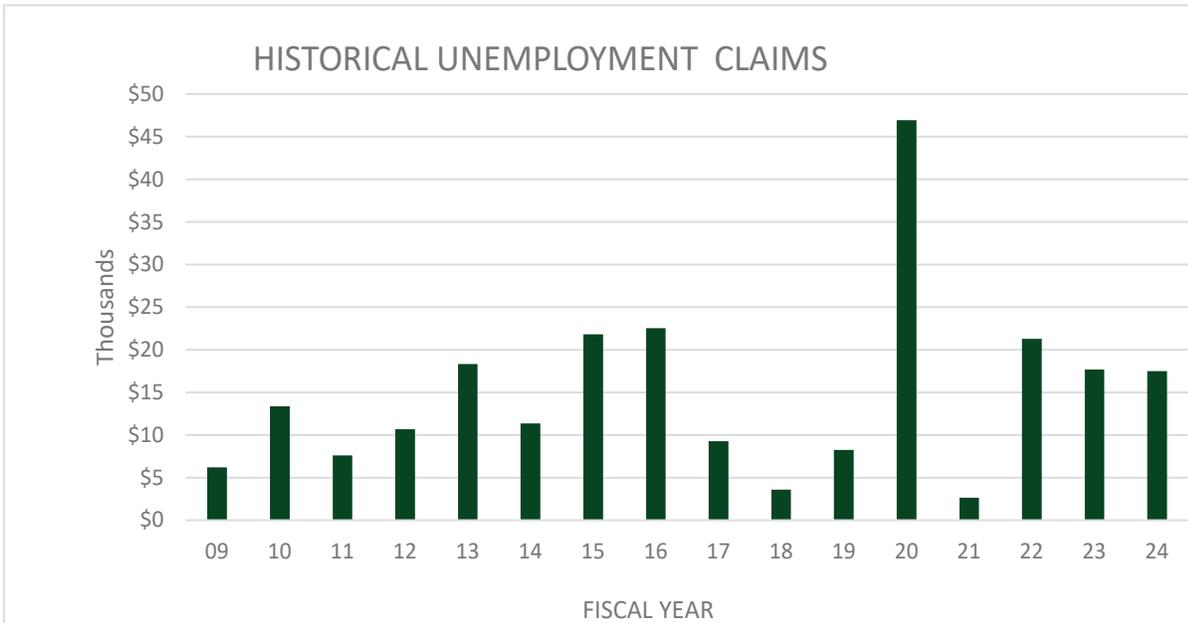
There will be no impact on the operating budget.

PARKS FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
Fund Balance	\$ 353,042	\$ 324,042	\$ 324,042	\$ 307,232
Revenues				
Interest Income	\$ 17,950	\$ 2,000	\$ 2,000	\$ 2,000
Contributions and Donations	0	0	0	0
	<u>\$ 17,950</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Total Resources	\$ 370,992	\$ 326,042	\$ 326,042	\$ 309,232
EXPENDITURES	ACTUAL 2023-24	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
Kid Fishing Event	1,645	2,000	1,645	2,000
Timbercreek TPWD Nature Trail Grant 20%		40,000		
Dunbar Park Pavilion Renovations	40,305		12,165	
Dunbar Park Playground		150,000		250,000
Dunbar Disc Golf Course Renovations				
Community (matching) Park Improvement Funds	5,000	20,000	5,000	20,000
Contingency		5,000		5,000
	<u>\$ 46,950</u>	<u>\$ 217,000</u>	<u>\$ 18,810</u>	<u>\$ 277,000</u>
Total Expenditures	\$ 46,950	\$ 217,000	\$ 18,810	\$ 277,000
Ending Fund Balance	\$ 324,042	\$ 109,042	\$ 307,232	\$ 32,232

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 13,451	\$ 24	\$ 24	\$ 774
Revenues				
Transfer From Utility Fund	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000
Transfer From General Fund	4,000	10,000	10,000	10,000
Interest	244	750	750	750
	\$ 4,244	\$ 20,750	\$ 20,750	\$ 20,750
Total Resources	\$ 17,695	\$ 20,774	\$ 20,774	\$ 21,524
EXPENDITURES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Unemployment Claims	\$ 17,671	\$ 20,000	\$ 20,000	\$ 17,500
Total Expenditures	\$ 17,671	\$ 20,000	\$ 20,000	\$ 17,500
Ending Fund Balance	\$ 24	\$ 774	\$ 774	\$ 4,024



SPECIAL EVENTS FUND

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 56,156	66,747	66,747	102,437
Revenues				
Transfer from General Fund	\$ 40,000	40,000	40,000	40,000
Transfer from Motel Occ.	75,407	60,000	89,880	97,510
Revenues from FOL	10,560	13,200	10,455	13,200
Miscellaneous (Special Events)	19,500	15,000	10,000	15,000
Interest	1,347	0	2,500	2,500
	<u>\$ 146,814</u>	<u>\$ 128,200</u>	<u>\$ 152,835</u>	<u>\$ 168,210</u>
Total Resources	\$ 202,970	\$ 194,947	\$ 219,582	\$ 270,647
EXPENDITURES				
	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Festival of Lights	\$ 51,305	40,000	41,179	40,000
Festival of Lights - Grounds	2,955	1,700	2,466	1,700
Concerts in the Park	29,134	25,000	25,000	20,000
July 4th Celebration	35,000	30,000	30,000	30,000
Misc / Advertising		0	0	0
Tournaments	0	0	0	0
Misc./Pay Concerts	14,329	15,000	15,000	10,000
Lion's Club Flag Sponsorship	3,500	3,500	3,500	3,500
	<u>\$ 136,223</u>	<u>\$ 115,200</u>	<u>\$ 117,145</u>	<u>\$ 105,200</u>
Total Expenditures	\$ 136,223	\$ 115,200	\$ 117,145	\$ 105,200
Ending Fund Balance	\$ 66,747	\$ 79,747	\$ 102,437	\$ 165,447

GRANT FUND

GRANT	AGENCY	AWARD DATE	GRANT AWARD	CITY MATCH
City Building Generators	Texas Division of Emergency Management	FY2025	\$ 2,771,999	\$ 1,292,460
Pine Ditch/Dixie Drainage	Texas General Land Office	FY2025	2,138,700	0
Comprehensive Traffic Safety Action Plan	Federal Highway Administration	FY2025	280,000	75,000
Oyster Creek Debris Clearing - LJ Portion	Federal Resources Conservations Service - USDA	FY2025	665,000	203,000
			\$ 5,855,699	\$ 1,570,460
Total Grants			\$ 5,855,699	\$ 1,570,460

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 987,908	\$ 1,038,847	\$ 1,038,847	\$ 1,076,347
Revenues				
Transfer from General Fund	\$ 0	\$ 0	\$ 0	0
Interest Income	50,939	37,500	37,500	37,500
	<u>\$ 50,939</u>	<u>\$ 37,500</u>	<u>\$ 37,500</u>	<u>\$ 37,500</u>
Total Resources	\$ 1,038,847	\$ 1,076,347	\$ 1,076,347	\$ 1,113,847
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2023-2024	2024-2025	2024-2025	2025-2026
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	0
Transfer to General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	0
Ending Fund Balance	\$ 1,038,847	\$ 1,076,347	\$ 1,076,347	\$ 1,113,847

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 437,170	\$ 459,711	\$ 459,711	\$ 473,211
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 0	0
Interest Income	22,541	13,500	13,500	13,500
	<u>\$ 22,541</u>	<u>\$ 13,500</u>	<u>\$ 13,500</u>	<u>\$ 13,500</u>
Total Resources	\$ 459,711	\$ 473,211	\$ 473,211	\$ 486,711
EXPENDITURES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	0
Total Expenditures	\$ 0	\$ 0	\$ 0	0
Ending Fund Balance	<u>\$ 459,711</u>	<u>\$ 473,211</u>	<u>\$ 473,211</u>	<u>\$ 486,711</u>

MOTEL OCCUPANCY TAX FUND

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

The first level of funds (Level 1) assists the following organizations and events and is distributed on a percentage basis.

- As much as 29% of Level 1 Funds to be used for promotion of tourism through:
 1. 1. Brazosport Convention & Visitors Council; and/or
 2. 2. Individual contractors who will advertise and promote the City;
- As much as 14% of Level 1 Funds to the Brazosport Fine Arts Council to be used for the promotion of the arts;
- As much as 21% of Level 1 Funds to the Museum of Natural Science at the Center for Arts and Sciences operated by the Brazosport Fine Arts Council to encourage visitations to museums;
- As much as 21% of Level 1 Funds to the Lake Jackson Historical Museum to encourage visitations to historical museums and sites;
- As much as 14% of Level 1 Funds to be used to promote Festival of Lights and other types of festivals or events that promote tourism;
- As much as 1% of Level 1 Funds to be used to fund tourism-marketing material.

The second level of funds (Level 2) is the remainder and residue of the Hotel Occupancy Tax the City collects and can be allocated for some other lawful method of advertising the City or encouraging tourism, including preservation of historical sites, promoting visitation through attraction of conventions, and encouraging visitations to museums.

Requests for Level 2 funds are made to the Hotel Occupancy Tax (HOT) Committee assigned with the responsibility to recommend expenditures of Level 2 funds to the City Council.

MOTEL OCCUPANCY TAX FUND BUDGET SUMMARY

RESOURCES	ACTUAL		BUDGET		ESTIMATED		PROPOSED																		
	2023-2024		2024-2025		2024-2025		2025-2026																		
Fund Balance	\$	53,661	\$	58,187	\$	58,187	\$	59,607																	
Revenues																									
Hotel Occupancy Tax																									
Best Western	\$	110,147	\$	90,724	\$	115,000	\$	120,000																	
Super 8		10,595		12,649		11,000		11,500																	
Staybridge Suites		224,939		164,592		200,000		200,000																	
Less Rebate		(146,211)		(106,985)		(135,000)		(135,000)																	
Clarion		43,326		49,818		55,000		60,000																	
Comfort Suites		71,156		69,069		75,000		85,000																	
Courtyard by Marriott		283,193		275,777		280,000		280,000																	
Less Rebate		(212,395)		(206,832)		(200,000)		(200,000)																	
Woodspring		52,817		52,369		68,000		70,000																	
Candlewood		101,633		69,911		100,000		115,000																	
Home2Suites		0		40,000		70,000		90,000																	
Total Occupancy Tax	\$	539,200	\$	511,092	\$	639,000	\$	696,500																	
Interest Income		3,596		3,000		3,000		3,000																	
	\$	542,796	\$	514,092	\$	642,000	\$	699,500																	
Total Resources	\$	596,457	\$	572,279	\$	700,187	\$	759,107																	
EXPENDITURES																									
<table border="1"> <thead> <tr> <th rowspan="2">EXPENDITURES</th> <th colspan="2">ACTUAL</th> <th colspan="2">BUDGET</th> <th colspan="2">ESTIMATED</th> <th colspan="2">PROPOSED</th> </tr> <tr> <th colspan="2">2023-2024</th> <th colspan="2">2024-2025</th> <th colspan="2">2024-2025</th> <th colspan="2">2025-2026</th> </tr> </thead> </table>									EXPENDITURES	ACTUAL		BUDGET		ESTIMATED		PROPOSED		2023-2024		2024-2025		2024-2025		2025-2026	
EXPENDITURES	ACTUAL		BUDGET		ESTIMATED		PROPOSED																		
	2023-2024		2024-2025		2024-2025		2025-2026																		
Fine Arts Council	\$	75,407		66,067		89,880		97,510																	
Brazosport Area C of C		156,200		136,852		186,180		201,985																	
Museum of Natural Science		113,111		99,100		134,820		146,265																	
L.J. Historical Museum		113,111		99,100		134,820		146,265																	
Level 2 Expenditures		0		0		0		0																	
Marketing Items / Brochure		5,034		5,000		5,000		6,965																	
Transfer to Special Events		75,407		60,000		89,880		97,510																	
Total Expenditures	\$	538,270	\$	466,119		640,580	\$	696,500																	
Ending Fund Balance	\$	58,187	\$	106,160		59,607	\$	62,607																	

Level 1 Max Increase to \$682,459 CPI Adjustment (April 2024 to April 2025)

PEG FUND BUDGET

The purpose of this fund is to account for Public, Educational and Government (PEG) cable television fees – 1% of the cable operator’s gross receipts. These funds are restricted by federal law and may be used only for capital costs related to PEG access facilities.

In 2017 the City of Lake Jackson and the Brazosport Independent School District entered into an interlocal agreement. The agreement provides that the City will provide funds to the school district to buy audio visual/recording equipment. Students in the Audio/Visual Programs in the BISD will work with the City to create programming to be run on City Channel 16, which will promote the City of Lake Jackson and educate citizens on the programs and services provided by the City.

An initial payment of \$186,343 was made to BISD in 2017, with programming beginning during the 2017-2018 school year. The first year was successful in creating initial videos and establishing a baseline for video expectations, which generated several ideas to continue growing the program in both scope and creativity in future years.

In 2022, \$49,000 of PEG Funds was approved for a new computer and streaming equipment from Swagit Productions, LLC. These upgrades expand upon the streaming of Council and Planning Commission meetings first implemented in FY 2021.

RESOURCES	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
Fund Balance	\$ 352,530	\$ 419,164	\$ 419,164	\$ 409,414
Revenues				
PEG fees	\$ 50,194	65,000	65,000	65,000
Interest	18,903	250	250	250
	<u>\$ 69,097</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>
Total Resources	<u>\$ 421,627</u>	<u>\$ 484,414</u>	<u>\$ 484,414</u>	<u>\$ 474,664</u>
EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2023-2024	2024-2025	2024-2025	2025-2026
Operating Expenses				
Operating Supplies/BISD	\$ 0		28,000	
Operating Supplies/City	\$ 2,463	75,000	47,000	75,000
	<u>\$ 2,463</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
Total Expenditures	<u>\$ 2,463</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
Ending Fund Balance	<u>\$ 419,164</u>	<u>\$ 409,414</u>	<u>\$ 409,414</u>	<u>\$ 399,664</u>

POLICE SEIZURE FUNDS BUDGET

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

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

RESOURCES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2023-24	2024-25	2024-25	2025-26
Fund Balance	\$ 97,755	\$ 64,788	\$ 64,788	\$ 64,788
Revenues				
Seizures	\$ 24,450	\$ 20,000	20,000	20,000
Misc	0			
Interest	45	0	0	0
	<u>\$ 24,495</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Total Resources	\$ 122,250	\$ 84,788	\$ 84,788	\$ 84,788
EXPENDITURES				
Reimbursement (30% to DA)	\$	\$	\$	\$
Undercover Operations				
Operating Supplies	57,462	20,000	20,000	20,000
Miscellaneous				
	<u>57,462</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Expenditures	\$ 57,462	\$ 20,000	\$ 20,000	\$ 20,000
Ending Fund Balance	\$ 64,788	\$ 64,788	\$ 64,788	\$ 64,788



multi-year funds



MULTI-YEAR FUNDS SUMMARY - GENERAL

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

2016-2017 Infrastructure Improvement Bond Construction Fund

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

2018 Infrastructure Improvement Bond Construction Fund

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

2021 Infrastructure Improvement Bond Construction Fund

This fund accounts for \$26.5 million of bonds approved by the voters in May 2021. The first bond was issued for \$7,345,000 in December 2021. Projects include \$3.7 million for the construction of a new Animal Control Facility, \$2.6 million for work on Pin Oak, North Shady Oaks and Forest Oaks Lane, \$1 million for Street Panel Replacements, and \$300,000 for Library Flooring which is now complete. Future projects include \$2.4 million for police department renovation and storage expansion, \$12.1 million available for improvements at Moss, Chestnut and Wisteria streets and Palm Lane, \$2.9 million for asphalt repair to Willenberg and Balsam streets and streets in the Sleepy Hollow subdivision, and an additional \$1.5 million for Street Panel Replacements.

MULTI-YEAR FUNDS SUMMARY - GENERAL

2022 Parks and Recreation Improvement Bonds

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

2023 G.O. Infrastructure Bond

This fund accounts for the second tranche of the \$26.5 million of bonds approved by the voters in May 2021. This bond was issued for \$16.5 million. It consists of phase 2 on Proposition G for street panel replacements totaling \$1.5 million, Prop F for street rehabilitation for \$2.9 million, and Prop E for \$12.1 million for street improvements.

2025 Infrastructure Improvement Bond Construction Fund

Voters approved a GO issuance in May for \$18 million consisting of three propositions. Proposition A amounts to \$6million and is for Public Safety building improvements to the Police and Fire department. This also combines with the \$2.4 million that voters approved in the 2021 election that had remained unfunded. Proposition B is for \$8 million for street panel replacements. Proposition C is for \$4 million and is for drainage improvements.

MULTI-YEAR FUNDS SUMMARY - UTILITY

2017 Water and Sewer Bond Construction Fund

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

2019 Water and Sewer Bond Construction Fund

This fund will account for the December 2019 issuance \$5.0 million of Water and Sewer bonds. This was initially ear marked for a new water well and water tower near the airport to support the development of the Alden subdivision. With the development of the Alden subdivision substantially delayed, the funds have been relocated to Basin 12 sanitation line replacement and pin oak drainage.

2022 Water and Sewer Bond Construction Fund

\$6 million in revenue bonds were issued in December of 2022 for the rehabilitation of Pump station #1 which processes 60% of the City's sewer. Engineering for this project is nearly complete.

2025 Water and Sewer Bond Construction Fund

The City issued a \$20 million revenue bond in August 2025. Approximately \$15 million is for lift station #1. The other \$5 million is for the force-main between the lift station and the wastewater plant. Bids for construction should start late summer 2025.

2016-2017 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

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

Plantation Drive Bridge

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

Willow/Blossom/Daisy Drainage

There is \$800,000 allocated for this project. The drainage project for the Willow/Blossom/Daisy area is designed to reduce localized street flooding. The primary contract for this project is now complete.

Circle Way & Oak Drive Traffic Improvements

Due to increased traffic and the growth of the Downtown area, \$500,000 was allocated to install traffic signals and right turn lanes at Circle Way and Oak Drive near City Hall. This project is complete.

Residential Street Replacement – Woodland Park Subdivision

Phase 1 included funding for the engineering of this project and phase 2 included the construction funding. Also, two of the drainage crossings originally funded by the 2010 bond issue will be completed with this project. Money from the 2010 Infrastructure Construction Fund will be transferred here to pay for this portion of the project. As with all our street replacement projects, water and sewer lines will also be replaced. Because projects in the 2016 Water and Sewer construction fund were completed significantly under budget, the water and sewer portion of this project will be paid from that fund. This will free approximately \$600,000 in this fund to be utilized on drainage and other issues identified during 2017 flood.

Downtown Revitalization

Phase 2 of the bond sale includes funding for the engineering / design portion for phase 4 (That Way / North Parking Place) of the Downtown Revitalization Project. The funds for the construction of Phase 4 were issued in December of 2018.

IMPACT ON OPERATING BUDGET

There is minimal direct impact of these projects on the operating funds. There will be a minor increase in the City's electricity usage associated with the new lights for the Plantation Drive Bridge and with the traffic signals. However, the drainage improvements will lessen the long-term maintenance of the ditches in that area and the improvements will help to reduce some localized street flooding that occurs during heavy rains.

2016-2017 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

2016 / 2017 Infrastructure Improvements Bond Construction Fund #135 As of June 2025

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance		
2016	\$ 3,000,000	\$ 3,000,000
2017	4,000,000	4,000,000
Misc. Income	11,460	11,460
Interest Earned		
Prior Years	455,114	455,114
Fiscal 2025	45,487	65,000
 Total Interest Earned	512,061	531,574
 Total Resources	\$ 7,512,061	\$ 7,531,574

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Woodland Park Subdivision *	\$ 2,381,060	\$ 2,381,060	\$	\$ 2,381,060
That Way/N Parking Place Engineering	714,045	714,045		714,045
Traffic signals	437,075	437,075		437,075
Plantation Dr Bridge	910,155	910,155		910,155
Willow / Blossom Drainage	835,467	835,467		835,467
Shy Pond Drainage	1,722,198	0	1,722,198	1,722,198
Total Expenditures	\$ 7,000,000	\$ 5,277,802	1,722,198	\$ 7,000,000
 Projected Remaining Funds			\$	531,574

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

2018 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

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

Downtown Revitalization

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

IMPACT ON OPERATING BUDGET

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

2018 \$9 Million Infrastructure Improv Bond Construction Fund #133 As of June 2025

Resources	Project To Date *		Total Projected	
Net Proceeds from Bond Issuance	\$ 9,000,000		\$ 9,000,000	
Interest Earned				
Prior Years	604,389		604,389	
Fiscal 2025	29,159		49,988	
Total Interest Earned	633,548		654,377	
Total Resources	\$ 9,633,548		\$ 9,654,377	
Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Downtown Revitalization	\$ 9,000,000	\$ 8,808,117	\$ 191,883	\$ 9,000,000
Total Expenditures	\$ 9,000,000	\$ 8,808,117	191,883	\$ 9,000,000
Projected Remaining Funds				\$ 654,377

2021 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

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

Animal Services Facility

This bond issue will include \$3.7 million for the construction of a new Animal Services Facility near the current City Service Center.

Pin Oak, N Shady Oaks, Forest Oaks Ln

This bond issue will include \$2.6 million for the complete reconstruction of these streets along with the replacement of Water and Sewer lines.

Street Panel Replacements

This will be the first phase of panel replacements approved by the voters. This will be \$1 million.

Library Flooring

This bond issue included \$300,000 for the replacement of Library flooring, which was completed in May 2022.

IMPACT ON OPERATING BUDGET

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

2021 Infrastructure Bond Bond Construction Fund #132 As of June 2025

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 7,600,000	\$ 7,600,000
Interest Earned		
Prior Years	746,205	746,205
Fiscal 2025	96,179	231,000
Total Interest Earned	842,384	977,205
Total Resources	\$ 8,442,384	\$ 8,577,205

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Animal Control Facility	\$ 3,700,000	\$ 4,331,196	\$ 0	\$ 4,331,196
Pin Oak, N. Shady Oaks, Forest Oaks Ln	2,600,000	2,600,000	0	2,600,000
Street Panel Replacements	1,000,000	1,000,199	(199)	1,000,000
Library Flooring	300,000	299,555	445	300,000
Total Expenditures	\$ 7,600,000	\$ 8,230,950	246	\$ 8,231,196

Projected Remaining Funds

\$ 346,009

2022 PARKS AND RECREATION IMPROVMENT BONDS

The first issue of these bonds were in May 2022. These bonds will be repaid from the Economic Development Fund. (1/2 cent sales tax) .

Restroom Replacements

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

Playground Replacements

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

IMPACT ON OPERATING BUDGET

There is minimal direct impact on the operating budget.

2022 Parks & Rec Improvement Bonds Bond Construction Fund #130 As of June 2025

Resources	Project To Date	Total Projected
Net Proceeds from Bond Issuance	\$ 3,500,000	\$ 3,500,000
Interest Earned		
Prior Years	362,879	362,879
Fiscal 2025	40,656	50,000
Total Interest Earned	<u>403,535</u>	<u>412,879</u>
Total Resources	\$ 3,903,535	\$ 3,912,879

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Pee Wee Baseball RR/Concession/Storage	596,000	529,648	66,352	596,000
Junior Service League Restrooms	150,000	100,676	49,324	150,000
Dunbar Pk Pavillion Restroom Replace	970,000	563,981	406,019	970,000
Garland Park small restroom	150,000	100,676	49,324	150,000
Jasmine Park Playground & Path	250,000	292,325	(42,325)	292,325
Timbercreek Playground Path & Trail	336,000	343,564	(7,564)	350,964
Captain Terry Playground & Path	125,000	225,208	(100,208)	125,000
Maclean	450,000		450,000	450,000
Pecan Park Playground & Path	138,000	138,014	(14)	138,014
Fireman's Park Playground & Path	135,000	221,289	(86,289)	135,000
Garland Park playgroud and path	200,000	169,768	30,232	200,000
Total Expenditures	\$ 3,500,000	\$ 2,685,149	814,851	\$ 3,557,303

Projected Remaining Funds

\$ 355,576

2023 INFRASTRUCTURE FUND

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

Willenberg, Basalm, Sleepy Hollow Sub.

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

Street Panel Replacements

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

Moss, Chestnut, Wisteria, Palm Ln.

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

2023 Go Infrastructure Bond Construction Fund #143 As of June 2025

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 16,500,000	\$ 16,500,000
Interest Earned		
Prior Fiscal Years	735,276	735,276
Fiscal 2025	360,000	723,000
Total Interest Earned	1,095,276	1,458,276
Total Resources	\$ 17,595,276	\$ 17,958,276

Expenditures	Original Budget	Project To Date *	Total Projected
Prop G - Street panels	\$ 1,500,000	\$ 37,071	\$ 1,462,929
Prop F - Street rehab	2,900,000	281,815	2,618,185
Prop E - Street rehab	12,100,000	775,389	11,324,611
Total Expenditures	\$ 16,500,000	\$ 1,094,275	\$ 15,405,725

Projected Remaining Funds

\$ 2,552,551

2025 INFRASTRUCTURE IMPROVEMENT CONSTRUCTION BOND FUND

2025 Infrastructure Improvements Bond Construction Fund As of June 2025

Resources		Project To Date *		Total Projected
Net Proceeds from Bonds to be Issued		\$ 20,400,000		\$ 20,400,000
Total Interest Earned		<u>0</u>		<u>0</u>
Total Resources		\$ 20,400,000		\$ 20,400,000
Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Prop A - Police & Fire	\$ 6,000,000	\$	\$	\$
Prop B - Streets	8,000,000			
Prop C - Drainage	4,000,000			
2021 PD Expansion	<u>2,400,000</u>			
Total Expenditures	\$ 20,400,000	\$ 0	0	\$ 0
Projected Remaining Funds				<u><u>\$ 20,400,000</u></u>

2017 WATER AND SEWER BOND CONSTRUCTION FUND

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

Basin 6 Sewer Replacement

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

Lake Forest / Huisache Sewer Rehab

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

Additional Projects

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

IMPACT ON OPERATING BUDGET

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

2017 \$5 Million Water and Sewer Bonds Bond Construction Fund #258 As of June 2025

Resources	Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$ 5,000,000	\$ 5,000,000
Interest Earned Previous years	343,945	343,945
Fiscal 2024	7,398	10,000
Total Interest Earned	351,343	353,945
Total Resources	\$ 5,351,343	\$ 5,353,945

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Basin 6 Subbasin B Phase I	\$ 1,042,000	\$ 627,333	\$	\$ 627,333
Basin 6 Phase II	2,458,000	983,381		983,381
Lake Forest /Huisache	1,500,000	1,530,529		1,530,529
WWTP Generator		718,250		718,250
Waste Water Treatment Plant Evaluation		685,116		685,116
Water/Waste Water Other Rehab		316,953	87,938	404,891
Water Mixers for Ground Storage Tanks		208,177		208,177
Total Expenditures	\$ 5,000,000	\$ 5,069,739	87,938	\$ 5,157,677

Projected Remaining Funds

\$ 196,268

2019 WATER AND SEWER BOND CONSTRUCTION FUND

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

IMPACT ON OPERATING BUDGET

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

2019 Water & Sewer Bond Bond Construction Fund #255 As of June 2025

Resources	Project To Date *		Total Projected	
Net Proceeds from Bond Issuance	\$	5,000,000	\$	5,000,000
Interest Earned				
Prior Years		597,362		597,362
Fiscal 2025				
Total Interest Earned		597,362		597,362
Total Resources	\$	5,597,362	\$	5,597,362
Expenditures				
	Original Budget	Project To Date	Remaining to be spent	Total Projected
Lift Station 1 Rehab & Force Main	\$ 3,149,401	\$ 229,155	\$ 2,920,246	\$ 3,149,401
Pin Oak Drainage	600,000	570,245	29,755	600,000
Basin 12 Sanitation Line Replace	1,250,599	1,078,392	172,207	1,250,599
Total Expenditures	\$ 5,000,000	\$ 1,877,792	3,122,208	\$ 5,000,000
Projected Remaining Funds			\$	597,362

2022 WATER AND SEWER BOND CONSTRUCTION FUND

2022 \$6 Million Infrastructure Improv Bond Construction Fund #259 As of June 2025

Resources	Project To Date *		Total Projected	
Net Proceeds from Bond Issuance	\$	6,000,000	\$	6,000,000
Interest Earned				
Prior Years		225,372		225,372
Fiscal 2025		224,692		337,038
Total Interest Earned		450,064		562,410
Total Resources	\$	6,450,064	\$	6,562,410

Expenditures	Original Budget	Project To Date		Remaining to be spent	Total Projected	
Wastewater Treatment Plant	\$ 6,000,000	\$	3,254,610	\$ 2,745,390	\$	6,000,000
Total Expenditures	\$ 6,000,000	\$	3,254,610	2,745,390	\$	6,000,000
 Projected Remaining Funds					\$	562,410

2025 WATER AND SEWER BOND CONSTRUCTION FUND

2025 Revenue Bond Bond Construction Fund As of June 2025

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 20,000,000	\$ 20,000,000
Total Interest Earned	0	0
Total Resources	\$ 20,000,000	\$ 20,000,000

Expenditures	Original Budget	Project To Date	Remaining to be spent	Total Projected
Lift Station 1	\$ 20,000,000	\$	\$	
Total Expenditures	\$ 20,000,000	\$ 0	0	\$ 0
Projected Remaining Funds			\$	20,000,000



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statistical data



LAKE JACKSON "CITY OF "ENCHANTMENT"

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

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

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won thirteen Keep Texas Beautiful Governor's Community Achievement Awards and four 1st place national awards from Keep America Beautiful. Each year they have also receive the President's Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the "Tree City USA" title for the past 37 years.

Location

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

Estimated 2020 Population

~29,000

Form of Government

Council/Manager (Home Rule Charter)

Mayor

Gerald Roznovsky

City Manager

Modesto Mundo

Councilmembers

Jon "J.B." Baker
Ralph L. Buell, III
Rhonda Seth
Leonard Schooler
Vinay Singhania

Size

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

Location

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

Access

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

Utilities

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

TRANSPORTATION

Highways

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

Trucking

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

Air Freight/Package Services

Seven companies servicing large and small package requirements.

Rail

Union Pacific Railroad services the area.

Air

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

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

Shipping

Port of Freeport-

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

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

Bus

The Gulf Coast Transit District provides a flexible rideshare service 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%

2024

Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.3259
Brazosport ISD	0.9508
Brazosport College	0.2688
Brazoria County (including Road & Bridge)	0.3035
Brazos River Harbor Navigation District	0.0000
Velasco Drainage District	<u>0.0712</u>
Aggregate Tax Rate	1.9209

HISTORICAL POPULATION

Population Demographics

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
Total Population	26,744		28,177		28,443		29,471		5.4%	3.6%
Population Density (Pop/Sq Mi) Total	1,264.61		1,691.07		1,344.95		1,394.00		33.7%	3.6%
Households	10,260		10,809		11,504		12,011		5.3%	4.4%
Population by Gender:										
Male	13,110	49.0%	13,951	50.5%	14,152	50.2%	14,640	50.3%	6.4%	3.4%
Female	13,634	51.0%	14,226	49.5%	14,291	49.8%	14,831	49.7%	4.3%	3.8%

Population by Race

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
White	22,584	84.5%	18,733	66.5%	18,604	65.4%	18,671	63.4%	(17.1)%	0.4%
Black	1,365	5.1%	1,633	5.8%	1,839	6.5%	1,959	6.7%	19.7%	6.5%
American Indian or Alaska Native	140	0.5%	223	0.8%	227	0.8%	236	0.8%	59.6%	3.9%
Asian										
Native Hawaiian/Other Pacific Islander	788	2.9%	868	3.1%	919	3.2%	1,031	3.5%	10.1%	12.2%
Some Other Race										
Two or More Races	1,232	4.6%	2,760	9.8%	2,840	10.0%	3,153	10.7%	124.0%	11.0%
	636	2.4%	3,961	14.1%	4,014	14.1%	4,421	15.0%	523.2%	10.1%

Population by Ethnicity

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
Hispanic	5,590	20.9%	8,168	29.0%	8,649	30.4%	9,577	32.5%	46.1%	10.7%
Not Hispanic or Latino	21,154	79.1%	19,473	69.1%	19,794	69.6%	19,893	67.5%	(7.9)%	0.5%

Population by Age

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
0 to 4	1,770	6.6%	1,717	6.1%	1,696	6.0%	1,774	6.0%	(3.0)%	4.6%
5 to 14	4,002	15.0%	3,795	13.5%	3,744	13.2%	3,597	12.2%	(5.2)%	(3.9)%
15 to 19	2,052	7.7%	1,985	7.0%	1,972	6.9%	1,895	6.4%	(3.3)%	(3.9)%
20 to 24	1,521	5.7%	1,884	6.7%	2,029	7.1%	2,001	6.8%	23.9%	(1.3)%
25 to 34	3,375	12.6%	3,969	14.1%	4,054	14.3%	4,292	14.6%	17.6%	5.9%
35 to 44	3,432	12.8%	3,579	12.7%	3,744	13.2%	4,001	13.6%	4.3%	6.9%
45 to 54	4,245	15.9%	3,218	11.4%	3,287	11.6%	3,429	11.6%	(24.2)%	4.3%

HISTORICAL POPULATION CONT.

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
55 to 64	3,134	11.7%	3,689	13.1%	3,479	12.2%	3,402	11.5%	17.7%	(2.2)%
65 to 74	1,658	6.2%	2,531	9.0%	2,561	9.0%	2,853	9.7%	52.6%	11.4%
75 to 84	1,116	4.2%	1,274	4.5%	1,335	4.7%	1,612	5.5%	14.1%	20.8%
85+	439	1.6%	536	1.9%	544	1.9%	614	2.1%	21.9%	12.9%
Median Age:										
Total Population	26,744.0		37.0		37.0		38.0			

Households by Income

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
\$0 - \$15,000	582	5.7%	414	3.8%	411	3.6%	335	2.8%	(28.9)%	(18.6)%
\$15,000 - \$24,999	791	7.7%	470	4.3%	595	5.2%	522	4.3%	(40.6)%	(12.4)%
\$25,000 - \$34,999	743	7.2%	666	6.2%	788	6.9%	719	6.0%	(10.4)%	(8.8)%
\$35,000 - \$49,999	1,156	11.3%	1,297	12.0%	1,209	10.5%	1,083	9.0%	12.2%	(10.4)%
\$50,000 - \$74,999	1,693	16.5%	1,895	17.5%	1,810	15.7%	1,530	12.7%	11.9%	(15.4)%
\$75,000 - \$99,999	1,807	17.6%	1,626	15.1%	1,675	14.6%	1,421	11.8%	(10.0)%	(15.2)%
\$100,000 - \$149,999	2,327	22.7%	2,376	22.0%	2,422	21.1%	2,905	24.2%	2.1%	19.9%
\$150,000+	1,071	10.4%	2,064	19.1%	2,593	22.5%	3,496	29.1%	29.9%	34.8%
Average Hhld Income	\$90,278		\$110,873		\$116,102		\$133,785		22.8%	15.2%
Median Hhld Income	\$77,332		\$89,666		\$93,163		\$109,733		15.9%	17.8%
Per Capita Income	\$34,662		\$42,229		\$46,724		\$54,345		21.8%	16.3%

Employment

	2010		2020		2024		2029		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2010 to 2020	2024 to 2029
Total Population 16+	20,557		22,237		22,583		23,703		8.2%	5.0%
Total Labor Force	13,952	67.9%	14,855	66.8%	15,084	66.8%	15,619	65.9%	6.5%	3.5%
Civilian, Employed	13,158	94.3%	13,959	62.8%	14,183	62.8%	14,599	61.6%	6.1%	2.9%
Civilian, Unemployed	764	5.5%	896	4.0%	901	4.0%	1,020	4.3%	17.3%	13.2%
In Armed Forces	30	0.2%	0	0.0%	0	0.0%	0	0.0%	(100.0)%	N/A%
Not In Labor Force %	6,605	32.1%	7,382	33.2%	7,498	33.2%	8,084	34.1%	11.8%	7.8%
Blue Collar	2,828	33.1%	5,150	36.9%	5,234	36.9%	5,405	38.1%	82.1%	3.3%
% White Collar	8,799	66.9%	8,809	63.1%	8,949	63.1%	9,194	64.8%	0.1%	2.7%

Housing Units

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
Total Housing Units	11,099		12,233		13,027		13,606		10.2%	4.4%
Total Occupied Housing Units	n/a	n/a	10,809	88.4%	11,504	88.3%	12,011	88.3%	n/a	4.4%

HISTORICAL POPULATION CONT.

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
Owner Occupied:	n/a	n/a	4,358	40.3%	4,619	40.1%	4,817	40.1%	n/a	4.3%
Owned with a mortgage or loan										
Owner Occupied:	n/a	n/a	2,626	24.3%	2,816	24.5%	2,944	24.5%	n/a	4.5%
Owned free and clear										
Renter Occupied	n/a	n/a	3,824	35.4%	4,069	35.4%	4,250	35.4%	n/a	4.4%
Vacant	839	7.6%	1,424	11.6%	1,523	11.7%	1,595	11.7%	69.8%	4.7%

Vehicles Available

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
0 Vehicles Available	457	4.5%	361	3.3%	391	3.4%	411	3.4%	(21.1)%	5.1%
1 Vehicle Available	2,438	23.8%	3,227	29.9%	3,389	29.5%	3,523	29.3%	32.4%	4.0%
+ Vehicles Available	7,365	71.8%	7,220	66.8%	7,724	67.1%	8,077	67.2%	(2.0)%	4.6%
Average Vehicles Per Household	2.08		0.14		0.14		0.14		(93.2)%	0.0%

Marital Status

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
Married, Spouse Present	11,672	55.7%	11,063	48.8%	11,803	51.3%	12,302	51.0%	(5.2)%	4.2%
Married, Spouse Absent	1,212	5.8%	866	3.8%	1,005	4.4%	1,196	5.0%	(28.5)%	19.1%
Divorced	1,932	9.2%	2,274	10.0%	2,228	9.7%	2,479	10.3%	17.7%	11.3%
Widowed	1,088	5.2%	1,388	6.1%	1,413	6.1%	1,450	6.0%	27.6%	2.6%
Never Married	5,068	24.2%	7,073	31.2%	6,555	28.5%	6,673	27.7%	39.6%	1.8%
Age 15+ Population	20,972		22,665		23,003		24,100		8.1%	4.8%

Educational Attainment

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
Grade K - 8	191	1.1%	117	0.6%	136	0.7%	146	0.7%	(38.9)%	7.5%
Grade 9 - 11	456	2.6%	724	3.8%	774	4.1%	839	4.2%	58.7%	8.3%
High School Graduate	3,555	20.4%	5,023	26.7%	5,004	26.3%	5,309	26.3%	41.3%	6.1%
Some College, No Degree	5,671	32.6%	4,728	25.2%	4,746	25.0%	5,044	25.0%	(16.6)%	6.3%
Associates Degree	1,416	8.1%	1,860	9.9%	1,952	10.3%	2,087	10.3%	31.3%	6.9%
Bachelor's Degree	3,556	20.4%	4,520	24.1%	4,414	23.2%	4,644	23.0%	27.1%	5.2%
Graduate Degree	2,359	13.6%	1,678	8.9%	1,803	9.5%	1,946	9.6%	(28.9)%	7.9%

HISTORICAL POPULATION CONT.

	2010		2020		2024		2029		Percent Change	
	Census		Census		Estimates		Projections		2010 to 2020	2024 to 2029
No Schooling Completed	81	0.5%	147	0.8%	174	0.9%	189	0.9%	81.2%	8.6%
Age 25+ Population	17,399		18,796		19,003		20,204		8.0%	6.3%

Seasonal Population by Quarter

	2024
	Estimates
Q4 2021	79
Q1 2022	104
Q2 2022	113
Q3 2022	116
Q4 2022	120
Q1 2023	128
Q2 2023	130
Q3 2023	126
Q4 2023	126

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BRAZORIA COUNTY TOP EMPLOYERS

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

Source: The Alliance - Economic Development for Brazoria County
Last Updated 2024

BRAZORIA COUNTY TOP EMPLOYERS

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

Source: The Alliance - Economic Development for Brazoria County
Last Updated 2024



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pay plan



City_{of}
LAKE JACKSON

Promoting a culture of innovation and service

COMPENSATION PLAN 2025-26



The City of Lake Jackson hired Gallagher Benefits Services to assist with its first outside Compensation study in 2015. The City has committed to study the market every three to four years and conducted its third compensation study in the second quarter of 2022 with Logic Compensation Group.

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

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

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

COMPENSATION PLAN

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

MARKET ADJUSTMENT

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

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. No merit increase has been proposed for the FY 2025-26 budget, but will be reevaluated in January 2026.

Non-Exempt

FY 2025-26

Grade	Position	Min	Mid	Max	Min	Mid	Max
100-N-40	Laborer I / Groundskeeper	15.36	18.43	21.51	31,950	38,341	44,731
110-N-40	Laborer II / Groundskeeper II Custodian Meter Technician Recreation Leader Recreation Aide Building Attendant Kennel Technician	16.87	20.24	23.62	35,087	42,105	49,122
120-N-40	Accounting Clerk Assistant Aquatics Coordinator Assistant Member Services Coord. Lead Meter Tech Animal Control Officer Records Clerk Payment Clerk	17.99	21.59	25.19	37,423	44,908	52,393
130-N-40	Secretary Service Writer Mechanic I Deputy Court Clerk Welder Utility Billing Specialist	19.23	23.08	26.92	39,998	47,997	55,997
140-N-40	Communications Specialist LEO / Refuse Driver	20.75	24.90	29.05	43,156	51,787	60,418
150-N-40	Mechanic II Paint & Body Tech Communications Leader Lab Tech Operator Crew Leader Lead Animal Control Officer Senior Deputy Court Clerk	22.17	26.61	31.04	46,119	55,343	64,567
160-N-40	Traffic Technician Lead Mechanic HR Generalist Buyer Health, Bldg., and Apt. Inspector Code Enforcement Officer Engineering Assistant Lead Operator	24.81	29.78	34.74	51,614	61,937	72,260
170-N-40	Plans Examiner / Bldg. Inspector	26.00	31.20	36.40	54,080	64,896	75,712

Exempt

FY 2025-26

Grade		Position	Min	Mid	Max	Min	Mid	Max
600-E-50		OPEN	25.20	31.50	37.80	52,414	65,518	78,622
620-E-50		Accountant Recreation Coordinator	26.53	33.16	39.80	55,183	68,979	82,775
640-E-50		Customer Service Supervisor Foreman Systems Analyst Accountant II Assistant City Secretary	29.06	36.32	43.59	60,440	75,550	90,660
660-E-50		Parks Superintendent Civic Center Manager Public Information Officer Accountant III Assistant Fire Marshal Fleet Supervisor	31.00	38.75	46.50	64,485	80,606	96,727
680-E-50		Assistant to the City Manager Lead Systems Analyst Municipal Court Clerk	35.50	44.37	53.24	73,830	92,288	110,745
700-E-50		OPEN	35.88	44.85	53.82	74,630	93,288	111,946
720-E-60		Building Official Assistant Parks & Recreation Director Public Works Superintendent Utilities Superintendent Controller Project Manager	38.59	50.17	61.75	80,276	104,359	128,442
740-E-60		Police Lieutenant Assistant City Engineer MIS Manager Animal Control Manager Assistant HR Director Assistant Public Works Director	43.20	56.16	69.12	89,859	116,817	143,775
760-E-60		Assistant Police Chief Fire Marshal City Secretary	51.66	67.15	82.65	107,446	139,680	171,914
780-E-60		Parks & Recreation Director	54.98	71.48	87.98	114,368	148,679	182,989
800-E-60		Finance Director City Engineer Public Works Director Human Resources & Risk Management Director	58.31	75.81	93.30	121,291	157,678	194,065
820-E-60		Police Chief	65.99	85.78	105.58	137,255	178,432	219,608
840-E-60		Assistant City Manager	72.57	94.34	116.11	150,948	196,233	241,517

Sworn Personnel

FY 2025-26

Grade		Position	Min	Mid	Max	Min	Mid	Max
515-SP-30 2080		Traffic Officer	30.71	35.31	39.92	63,870	73,447	83,024
525-SP-30 2080		Detective	34.52	39.70	44.88	71,808	82,575	93,342
535-SP-30 2080		Detective Sergeant Training Sergeant	39.03	44.88	50.73	81,177	93,349	105,521
510-SP-30 2119		Patrol Officer	30.71	35.31	39.92	65,068	74,824	84,580
520-SP-30 2119		Corporal	34.52	39.70	44.88	73,154	84,123	95,092
530-SP-30 2119		Patrol Sergeant	39.03	44.88	50.73	82,699	95,099	107,499

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

Part Time & Seasonal

FY 2025-26

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

Council Appointed

FY 2025-26

Grade		Position	Min	Mid	Max	Notes
CA-996		Municipal Judge – PT Contract	16,101	20,926	28,118	DOH: 12/07/04 Salary \$27,037 Effective 10/01/24
CA-997		Municipal Judge – PT Contract	46,006	59,809	74,412	DOH: 03/01/77 Salary \$71,550 Effective 10/01/24
CA-998		City Attorney	144,385	187,700	231,015	DOH: 09/05/06 Salary \$192,451 Effective 10/01/24
CA-999		City Manager	185,789	241,525	297,260	DOH: 01/16/95 Salary \$256,222 Effective 10/01/24

Certification Pay

FY 2025-26

	Monthly	Annual	Date of Last Adjustment
* Master Peace Officer * A Water License * A Waste Water License Certified Floodplain Manager	220	2,640	October 2025
* Advanced Peace Officer * Master Telecommunicator * Senior Professional (SPHR), IPMA-SCP, or equivalent * B Water License * B Waste Water License Commercial Driver's License (CDL)	160	1,920	October 2025
* Advanced Telecommunicator * Certified Municipal Court Clerk - Level III * Certified Parks & Recreation Executive Texas Registered Municipal Clerk * Professional (PHR), IPMA-CP, or equivalent	130	1,560	October 2025
* Intermediate Peace Officer Fire Inspector Certification * C Water License * C Waste Water License	95	1140	October 2025
* Certified Parks & Recreation Professional * Water Safety Instructor Trainer CNG Tank Inspector – Max 2 Licenses CNG Management Level II Installer & Repairman – Max 2 * Associate Professional (APHR) or equivalent	75	900	October 2025
* Intermediate Telecommunicator * Certified Municipal Court Clerk - Level II	65	780	October 2025
Herbicide & Pesticide License Laboratory Analyst ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses Certified Texas Contract Developer Certified Texas Contract Manager Permit Technician * D Water License * D Waste Water License	45	540	October 2025

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

Authorized Positions

FY 2025-26

	FY 2024-25		
	Full Time	Full Time	Part Time
Administration	11.50	11.50	0.00
Finance	12.00	12.00	0.00
Municipal Court	4.00	4.00	2.00
Legal	1.00	1.00	0.00
Police	65.00	65.00	4.55
Fire	2.00	2.00	0.00
Animal Control	7.00	7.00	0.00
Engineering	4.00	4.00	0.35
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	16.00	16.00	18.09
Garage	9.50	9.50	0.00
Library	0.50	0.50	0.00
Civic Center	5.00	5.00	0.00
Seniors	0.00	0.00	0.29
TOTAL GENERAL FUND	180.16	180.16	25.28
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	247.00	247.00	25.28

Evaluation Schedule

FY 2025-26

	Service Maintenance Office-Clerical	Technical Sworn Personnel	Professional Management	Directors
Employee Input Forms Turned-In	Fri Aug 22, 2025	Mon Sep 22, 2025	Mon Oct 13, 2025	Mon Dec 8, 2025
Evaluation to Director	Mon Sep 22, 2025	Mon Oct 13, 2025	Mon Nov 17, 2025	
Evaluations to Personnel	Mon Sep 29, 2025	Mon Oct 20, 2025	Mon Nov 24, 2025	
Evaluation Returned to Supervisor	Mon Oct 6, 2025	Mon Nov 3, 2025	Mon Dec 1, 2025	
Evaluation Interviews Completed & Returned to Personnel	Tue Oct 21, 2025	Tue Nov 18, 2025	Tue Dec 16, 2025	Tue Jan 27, 2026
Adjustment Appears on Paycheck	N/A	N/A	N/A	N/A





budget glossary



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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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.

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.

BUDGET GLOSSARY

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.

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

BUDGET GLOSSARY

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.

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.

BUDGET GLOSSARY

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.

NON-DEPARTMENTAL - 0900

<i>Expenditures - Detail</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses					
111-0800-413.86-53	Hurricane Expenses	4,590,800	0	674,715	0
111-0900-413.01-22	GASB 87 Lease Principal	23,680	0	0	0
111-0900-413.02-22	GASB 87 Lease Interest	1,265	0	0	0
111-0900-413.33-14	Eco. Dev. Alliance for Brazoria Cnty.	\$12,000	\$12,000	\$12,000	\$12,000
111-0900-413.33-15	Brazoria County Child Advocacy	5,390	7,000	7,000	4,000
111-0900-413.33-20	Gulf Coast Transit	68,944	70,000	70,000	70,000
111-0900-413.33-63	Alden Consulting	0	0	3,163	10,000
111-0900-413.40-00	TDECU Maintenance	0	0	100,000	200,000
111-0900-413.57-00	Workforce Training	81,135	0	-5,258	0
111-0900-413.59-60	Grant Expenses	45,324	0	0	0
111-0900-413.59-94	Connect CTY	10,259	15,000	15,000	12,000
General Supplies					
111-0900-413.61-23	Christmas Lights & Decorations	23,132	24,000	24,000	20,000
111-0900-413.61-38	Awards	4,311	7,000	7,000	7,000
	Subtotal	27,443	31,000	31,000	27,000
111-0900-413.62-21	Gas & Electricity (Christmas Lights)	2,058	2,000	2,000	2,000
Food Supplies					
111-0900-413.63-10	Miscellaneous	9,634	10,000	10,000	10,000
111-0900-413.63-30	Employee Picnic	0	10,000	10,000	10,000
	Subtotal	9,634	20,000	20,000	20,000
	Operating Expenses Subtotal	4,877,932	157,000	254,905	357,000
111-0900-491.16-00	Unemployment Insurance	4,000	10,000	10,000	10,000
111-0900-491.19-00	Transfer to Special Events Fund	40,000	40,000	40,000	40,000
111-0900-491.31-00	Transfer to General CIP	1,200,000	0	1,205,000	18,135
	Total Non-Departmental	\$6,121,932	\$207,000	\$2,184,620	\$425,135

LINE ITEMS

GENERAL ADMINISTRATION - 1000

<i>Expenditures - Detail</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-1000-413.11-11	Service/Maintenance	\$22,949	\$24,100	\$24,545	\$24,600
111-1000-413.11-12	Office/Clerical	99,525	104,200	107,153	108,300
111-1000-413.11-13	Technical	66,545	58,800	51,097	51,600
111-1000-413.11-15	Professional	278,645	320,100	317,600	332,600
111-1000-413.11-16	Management/Supervision	742,395	775,200	797,151	797,500
111-1000-413.11-18	Council	6,413	7,500	7,500	7,500
111-1000-413.13-00	Overtime	1,327	1,500	753	1,000
	Subtotal	1,217,799	1,291,400	1,305,799	1,323,100
Employee Benefits					
111-1000-413.21-01	Health	97,323	101,500	96,814	101,500
111-1000-413.21-02	Life	806	700	829	700
111-1000-413.21-03	Dental	5,563	5,600	5,720	5,600
111-1000-413.21-04	Long Term Disability	4,767	5,300	5,165	5,400
111-1000-413.21-05	CareHere Clinic	4,656	0	4,788	0
111-1000-413.22-00	Social Security	84,308	81,200	90,350	82,500
111-1000-413.23-00	Retirement	151,490	170,100	172,289	181,800
111-1000-413.24-00	Tuition Reimbursement	10,606	0	0	0
111-1000-413.26-00	Workers Compensation	1,517	1,600	1,769	1,600
	Subtotal	361,036	366,000	377,724	379,100
Operating Expenses					
Professional Service Fees					
111-1000-413.33-03	Employee Screening	24,800	22,000	22,000	22,000
111-1000-413.33-22	Printing	6,688	15,000	15,000	15,000
111-1000-413.33-50	Codification	4,292	6,000	6,000	6,000
111-1000-413.33-53	TML Benefits Administration Fee	4,459	5,000	5,000	5,000
111-1000-413.33-57	Consultant-Industrial District Values	13,667	13,700	13,700	13,700
111-1000-413.33-60	Consultant-Goal Setting	3,795	4,000	4,000	4,000
	Subtotal	57,701	65,700	65,700	65,700
111-1000-413.41-01	Water & Sewer	2,328	4,500	4,500	4,500
Maintenance & Repair					
111-1000-413.43-10	Buildings - City Hall	16,532	17,000	17,000	17,000
111-1000-413.43-19	Heating & Air Conditioning	2,543	3,000	3,000	3,000
111-1000-413.43-40	Fleet Vehicles	427	1,000	1,000	1,000
111-1000-413.43-90	Maintenance Contract	78,647	83,400	83,400	83,400
	Subtotal	\$98,149	\$104,400	\$104,400	\$104,400

GENERAL ADMINISTRATION - 1000

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
111-1000-413.44-02	Rental - Vehicle & Equipment	\$8,043	\$10,000	\$10,000	\$10,000
Insurance					
111-1000-413.52-01	Property	23,752	24,000	24,000	24,000
111-1000-413.52-02	Liability	6,057	6,200	6,200	6,200
	Subtotal	29,809	30,200	30,200	30,200
111-1000-413.53-00	Communication	11,889	10,000	10,000	10,000
111-1000-413.54-00	Advertising	9,654	9,000	9,000	9,000
111-1000-413.54-01	Legal Notices	7,243	6,000	6,000	6,000
111-1000-413.57-00	Training	7,771	10,000	10,000	10,000
111-1000-413.58-00	Travel	6,214	12,000	12,000	12,000
Other Purchased Services					
111-1000-413.59-10	Dues & Memberships	12,871	12,000	12,000	13,000
111-1000-413.59-30	Recording	0	4,000	4,000	4,000
111-1000-413.59-40	Hot Collection Services	8,193	7,500	7,500	7,500
	Subtotal	12,871	16,000	16,000	17,000
General Supplies					
111-1000-413.61-10	Office	12,399	15,000	15,000	15,000
111-1000-413.61-30	Gasoline & Diesel	168	100	100	150
111-1000-413.61-31	Fuel- CNG	38	100	100	100
111-1000-413.61-40	Operating	17,166	22,000	22,000	22,000
111-1000-413.61-60	Cleaning	3,798	3,500	3,500	3,500
	Subtotal	33,569	40,700	40,700	40,750
111-1000-413.62-20	Electricity	29,656	21,700	21,700	22,150
111-1000-413.63-10	Miscellaneous	0	0	104	0
111-1000-413.64-00	Books & Periodicals	0	0	0	0
111-1000-413.86-30	Furniture and Fixtures	0	0	0	0
	Subtotal	29,656	21,700	21,804	22,150
Operating Expenses Subtotal		323,090	347,700	347,804	349,200
111-1000-491.13-00	Equipment Replacement	19,100	19,100	19,100	19,100
Total General Administration		\$1,921,025	\$2,024,200	\$2,050,427	\$2,070,500

ELECTIONS - 1200

Expenditures - Details		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses					
111-1200-414.31-20	Election Translator	\$0	\$500	\$500	\$0
111-1200-414.34-56	Brazoria County Contract	\$7,061	\$15,000	\$15,000	\$15,000
	Subtotal	7,061	15,500	15,500	15,000
Total Elections		\$7,061	\$15,500	\$15,500	\$15,000

LINE ITEMS

LEGAL - 1700

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-1700-416.11-16	Management/Supervision	191,220	201,000	203,362	206,700
111-1700-416.14-03	Professional	\$40,333	\$46,000	\$46,000	\$48,000
	Subtotal	231,553	247,000	249,362	254,700
Employee Benefits					
111-1700-416.21-01	Health	8,572	8,800	8,436	8,800
111-1700-416.21-02	Life	71	100	72	100
111-1700-416.21-03	Dental	490	500	497	500
111-1700-416.21-04	Long Term Disability	755	800	805	800
111-1700-416.21-05	CareHere Clinic	410	0	416	0
111-1700-416.22-00	Social Security	12,978	10,800	14,000	10,900
111-1700-416.23-00	Retirement	23,745	26,600	26,984	28,600
111-1700-416.26-00	Workers Compensation	192	200	224	200
	Subtotal	47,213	47,800	51,434	49,900
Operating Expenses					
111-1700-416.33-30	Outside Attorney	76,622	0	70,000	0
111-1700-416.52-02	Liability Insurance	812	900	900	800
111-1700-416.53-00	Communications	1,190	1,700	1,700	1,200
111-1700-416.57-00	Training	909	1,150	1,150	1,150
111-1700-416.58-00	Travel	2,601	3,100	3,100	3,100
Other Purchased Services					
111-1700-416.59-10	Dues & Memberships	2,684	2,350	2,350	2,350
111-1700-416.59-20	Internet Subscriptions	1,211	1,675	1,675	1,675
	Subtotal	3,895	4,025	4,025	4,025
General Supplies					
111-1700-416.61-10	Office	594	500	500	500
111-1700-416.61-40	Operating	897	800	800	800
	Subtotal	1,491	1,300	1,300	1,300
111-1700-416.64-00	Books & Periodicals	6,946	6,000	6,000	2,000
	Operating Expenses Subtotal	94,466	18,175	88,175	13,575
Total Legal		\$373,232	\$312,975	\$388,971	\$318,175

FINANCE - 1400

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-1400-415.11-12	Office/Clerical	\$79,600	\$86,300	\$67,652	\$86,000
111-1400-415.11-13	Technical	51,270	55,600	51,609	52,000
111-1400-415.11-15	Professional	419,203	438,900	452,763	460,400
111-1400-415.11-16	Management/Supervision	360,773	376,600	389,594	387,700
111-1400-415.13-00	Overtime	4,495	2,000	2,250	2,000
	Subtotal	915,341	959,400	963,868	988,100
Employee Benefits					
111-1400-415.21-01	Health	102,272	106,000	97,720	106,000
111-1400-415.21-02	Life	847	700	835	700
111-1400-415.21-03	Dental	5,845	5,900	5,762	5,900
111-1400-415.21-04	Long Term Disability	3,667	3,900	3,891	4,100
111-1400-415.21-05	CareHere Clinic	4,892	0	4,823	0
111-1400-415.22-00	Social Security	66,819	70,900	70,248	72,700
111-1400-415.23-00	Retirement	114,776	127,100	127,932	136,500
111-1400-415.24-00	Tuition Reimbursement	1,161	5,700	5,700	8,000
111-1400-415.26-00	Workers Compensation	924	1,000	1,059	1,000
	Subtotal	301,203	321,200	317,970	334,900
Operating Expenses					
Professional Service Fees					
111-1400-415.33-20	Tax Appraisals	68,137	76,500	76,500	78,000
111-1400-415.33-23	Tax Collections	3,159	3,900	3,900	3,900
111-1400-415.33-40	Outside Auditor	34,415	35,000	35,000	36,000
111-1400-415.33-42	Sales Tax Analysis	0	5,000	5,000	7,800
111-1400-415.33-41	Arbitrage Review	14,305	20,000	20,000	20,000
		120,016	140,400	140,400	145,700
Maintenance & Repair					
111-1400-415.43-35	Computer Equipment	13,883	15,000	15,000	15,000
111-1400-415.43-60	Furniture & Equipment	216	1,000	1,000	1,000
111-1400-415.43-90	Maintenance Contracts	136,170	164,200	164,200	165,452
	Subtotal	150,495	180,200	180,200	181,452
111-1400-415.44-02	Rental - Equipment	6,426	6,250	6,250	6,250
Insurance					
111-1400-415.52-01	Property	\$8,313	\$8,350	\$8,350	\$8,000
111-1400-415.52-02	Liability	3,792	3,800	3,800	3,800
	Subtotal	12,105	12,150	12,150	11,800
111-1400-415.53-00	Communication	15,077	25,000	25,000	20,000

LINE ITEMS

FINANCE - 1400

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
111-1400-415.57-00	Training	4,059	6,500	6,500	6,500
111-1400-415.58-00	Travel	3,143	7,500	7,500	7,500
111-1400-415.59-10	Dues & Memberships	1,530	2,000	2,000	2,000
General Supplies					
111-1400-415.61-10	Office	8,988	8,000	8,000	8,000
111-1400-415.61-40	Operating	1,631	1,500	1,500	1,500
	Subtotal	10,619	9,500	9,500	9,500
111-1400-415.64-00	Books & Periodicals	0	250	250	0
	Operating Expenses Subtotal	323,470	389,750	389,750	390,702
Operating Transfers					
111-1400-491.13-00	Equipment Replacement	58,745	58,800	58,800	58,800
	Total Finance	\$1,598,759	\$1,729,150	\$1,730,388	\$1,772,502

MUNICIPAL COURT - 1100

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-1100-412.11-12	Office/Clerical	\$125,741	\$137,300	\$142,389	\$143,900
111-1100-412.11-16	Management/Supervision	99,448	103,300	105,462	108,900
111-1100-412.11-19	Special Agreement Personnel	94,255	95,800	100,411	102,500
111-1100-412.13-00	Overtime	2,084	1,500	1,156	1,650
	Subtotal	321,528	337,900	349,418	356,950
Employee Benefits					
111-1100-412.21-01	Health	33,665	35,300	33,744	35,300
111-1100-412.21-02	Life	279	300	288	300
111-1100-412.21-03	Dental	1,925	2,000	1,990	2,000
111-1100-412.21-04	Long Term Disability	919	1,000	1,008	1,000
111-1100-412.21-05	CareHere Clinic	1,611	0	1,665	0
111-1100-412.22-00	Social Security	23,736	25,800	25,745	27,300
111-1100-412.23-00	Retirement	28,463	32,100	33,040	35,100
111-1100-412.26-00	Workers Compensation	323	300	384	400
	Subtotal	90,921	96,800	97,864	101,400
Operating Expenses					
Professional Services					
111-1100-412.31-30	Jury Costs	72	1,200	1,200	800
111-1100-412.33-01	Security	8,625	10,600	10,600	9,450
111-1100-412.34-46	Contract Cleaning	11,350	12,000	12,000	20,800
	Subtotal	20,047	23,800	23,800	31,050
Maintenance & Repair					
111-1100-412.43-10	Building	430	9,000	9,000	5,300
111-1100-412.43-90	Maintenance Contract	10,847	13,300	13,300	14,700
	Subtotal	11,277	22,300	22,300	20,000
111-1100-412.44-02	Vehicles & Equipment	4,418	4,700	4,700	4,650
Insurance					
111-1100-412.52-01	Property	16,978	17,000	17,000	18,000
111-1100-412.52-02	Liability	1,339	1,400	1,400	1,300
	Subtotal	18,317	18,400	18,400	19,300
111-1100-412.53-00	Communications	1,158	1,250	1,250	1,725

LINE ITEMS

MUNICIPAL COURT - 1100

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-1100-412.57-00	Training	1,024	1,250	1,250	1,450
111-1100-412.58-00	Travel	396	1,500	1,500	2,400
111-1100-412.59-10	Dues & Memberships	466	500	500	500
General Supplies					
111-1100-412.61-10	Office	8,126	8,550	8,550	8,350
111-1100-412.61-40	Operating	11,904	10,700	10,700	11,300
111-1100-412.61-60	Cleaning	1,813	1,100	1,100	1,700
	Subtotal	21,843	20,350	20,350	21,350
111-1100-412.62-20	Electricity	16,064	14,500	14,500	14,800
111-1100-412.64-00	Books & Periodicals	115	100	100	100
	Operating Expenses Subtotal	95,125	108,650	108,650	117,325
Operating Transfers					
111-1100-491.13-00	Equipment Replacement	22,265	22,300	22,300	22,300
	Subtotal	22,265	22,300	22,300	22,300
Total Municipal Court		\$529,839	\$565,650	\$578,232	\$597,975

POLICE - 2200

Expenditures - Details		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-2200-421.11-11	Service/Maintenance	\$45,965	\$48,200	\$49,039	\$49,100
111-2200-421.11-12	Office/Clerical	176,756	194,700	192,476	196,800
111-2200-421.11-13	Technical	613,288	640,200	645,168	664,600
111-2200-421.11-14	Sworn Personnel	2,960,897	3,326,900	2,671,438	3,408,500
111-2200-421.11-16	Management/Supervision	711,183	740,000	756,549	769,900
111-2200-421.11-17	Temp/Seasonal	146,143	167,300	161,704	174,000
111-2200-421.13-00	Overtime	235,831	190,000	104,895	190,000
	Subtotal	4,890,063	5,307,300	4,581,269	5,452,900
Employee Benefits					
111-2200-421.21-01	Health	530,152	569,400	471,077	569,400
111-2200-421.21-02	Life	4,430	3,700	4,048	3,700
111-2200-421.21-03	Dental	30,534	31,700	27,958	31,700
111-2200-421.21-04	Long Term Disability	18,024	21,100	17,255	21,600
111-2200-421.21-05	CareHere Clinic	25,556	0	23,400	0
111-2200-421.22-00	Social Security	364,739	397,700	342,668	407,400
111-2200-421.23-00	Retirement	590,465	681,100	585,485	729,400
111-2200-421.26-00	Workers Compensation	54,815	62,500	49,416	64,200
	Subtotal	1,618,715	1,767,200	1,521,307	1,827,400
Operating Expenses					
Professional Services					
111-2200-421.33-05	Psychological Examination	600	800	800	600
111-2200-421.33-13	Volunteer Benefits	2,799	2,800	2,800	2,800
111-2200-421.34-20	Forensic Testing	519	1,500	1,500	500
	Subtotal	3,918	5,100	5,100	3,900
111-2200-421.41-01	Water & Sewer	523	1,100	1,100	1,200
Maintenance & Repair					
111-2200-421.43-10	Buildings	23,613	14,000	14,000	14,000
111-2200-421.43-15	Grounds	0	300	300	500
111-2200-421.43-19	Heating & Air Conditioning	27,589	14,000	14,000	20,000
111-2200-421.43-40	Vehicles	68,663	65,000	65,000	65,000
111-2200-421.43-50	Equipment	3,791	4,000	4,000	4,000
111-2200-421.43-51	Radios	3,706	5,000	5,000	5,000
111-2200-421.43-60	Furniture & Fixtures	1,457	1,500	1,500	1,500
111-2200-421.43-90	Maintenance Contracts	239,787	243,500	268,500	363,000
	Subtotal	\$368,606	\$347,300	\$372,300	\$473,000

LINE ITEMS

POLICE - 2200

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-2200-421.44-02	Rental - Vehicle & Equipment	6,248	6,500	6,500	6,500
111-2200-421.52-01	Property	54,001	54,000	54,000	60,000
111-2200-421.52-02	Liability	101,944	99,400	99,400	90,000
	Subtotal	155,945	153,400	153,400	150,000
111-2200-421.53-00	Communication	60,555	68,500	68,500	68,500
111-2200-421.54-00	Advertising	0	0	280	0
111-2200-421.57-00	Training	40,069	37,000	37,000	37,000
111-2200-421.58-00	Travel	12,894	12,000	12,000	12,000
111-2200-421.59-10	Dues & Memberships	150	25,150	150	350
General Supplies					
111-2200-421.61-10	Office	10,903	13,000	13,000	13,000
111-2200-421.61-20	Wearing Apparel	20,462	20,000	20,000	20,000
111-2200-421.61-30	Gasoline & Diesel	105,515	140,000	140,000	110,000
111-2200-421.61-40	Operating	43,381	30,000	30,000	30,000
111-2200-421.61-41	Photography	2,014	2,000	2,000	2,000
111-2200-421.61-42	Firing Range	19,847	20,000	20,000	20,000
111-2200-421.61-43	Community Policing	3,861	4,000	4,000	4,000
111-2200-421.61-44	Detention Facility	3,810	2,500	2,500	2,500
111-2200-421.61-46	SWAT/ Tactical Team	16,220	10,000	10,000	10,000
111-2200-421.61-47	Crime Lab	10,746	10,000	10,000	10,000
111-2200-421.61-60	Cleaning	4,001	5,000	5,000	4,000
	Subtotal	240,760	256,500	256,500	225,500
111-2200-421.62-10	Natural Gas	4,351	1,600	1,600	1,600
111-2200-421.62-20	Electricity	39,541	30,000	30,000	30,600
111-2200-421.64-00	Books & Periodicals	0	200	200	0
111-2200-421.65-00	Nat'l Night Out	0	2,000	2,000	0
	Subtotal	43,892	33,800	33,800	32,200
	Operating Expenses Subtotal	933,560	946,350	946,630	1,010,150
111-2200-421.86-40	Capital Outlay	0	0	242,259	0
Operating Transfers					
111-2200-491.13-00	Equipment Replacement	373,220	373,220	373,220	373,220
	Total Police	\$7,815,558	\$8,394,070	\$7,664,685	\$8,663,670

ANIMAL CONTROL - 2500

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-2500-425.11-11	Service/Maintenance	\$128,764	\$139,600	\$141,621	\$262,800
111-2500-425.11-16	Management/Supervision	101,497	102,400	105,325	107,900
111-2500-425.13-00	Overtime	7,755	3,000	3,436	5,000
	Subtotal	238,016	245,000	250,382	375,700
Employee Benefits					
111-2500-425.21-01	Health	34,075	35,300	8,436	61,800
111-2500-425.21-02	Life	283	200	72	400
111-2500-425.21-03	Dental	1,953	2,000	497	3,400
111-2500-425.21-04	Long Term Disability	926	1,000	419	1,500
111-2500-425.21-05	CareHere Clinic	1,635	0	416	0
111-2500-425.22-00	Social Security	16,384	18,700	7,236	28,700
111-2500-425.23-00	Retirement	29,576	32,500	13,979	51,900
111-2500-425.26-00	Workers Compensation	3,729	3,900	1,833	5,900
	Subtotal	88,561	93,600	32,888	153,600
Operating Expenses					
111-2500-425.33-36	Shelter Management	261,750	261,750	261,750	94,500
111-2500-425.34-46	Contract Cleaning	0	0	0	30,000
111-2500-425.34-82	Veterinarian Expenses	0	0	0	40,000
111-2500-425.34-83	Animal Rescue Transportation	0	0	0	50,000
	Subtotal	261,750	261,750	261,750	214,500
111-2500-425.41-01	Water & Sewer	0	0	0	3,000
111-2500-425.41-02	Sanitation Service	0	0	0	8,000
Maintenance & Repair					
111-2500-425.43-15	Grounds	0	0	0	3,000
111-2500-425.43-17	Pest Control	0	0	0	2,000
111-2500-425.43-19	Heating & Air Conditioning	0	0	0	10,000
111-2500-425.43-20	Animal Shelter	137	1,000	1,000	10,000
111-2500-425.43-40	Fleet Vehicles & Equipment	14,035	5,000	5,000	5,000
111-2500-425.43-51	Radios	0	0	0	5,000
111-2500-425.43-60	Furniture & Equipment	0	0	0	1,500
111-2500-425.43-90	Maintenance Contracts	0	0	0	14,000
	Subtotal	14,172	6,000	6,000	30,000
Insurance					
111-2500-425.52-01	Property	17,778	17,800	17,800	17,800
111-2500-425.52-02	Liability	1,848	1,850	1,850	1,850
	Subtotal	19,626	19,650	19,650	19,650

LINE ITEMS

ANIMAL CONTROL - 2500

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
111-2500-425.53-00	Communication	1,663	2,000	2,000	2,000
111-2500-425.54-00	Advertising	0	0	0	2,000
111-2500-425.57-00	Training	3,669	3,500	3,500	4,000
111-2500-425.58-00	Travel	1,762	2,000	2,000	2,500
111-2500-425.59-10	Dues & Memberships	0	0	0	0
General Supplies					
111-2500-425.61-10	Office	293	400	400	3,000
111-2500-425.61-20	Wearing Apparel	1,082	1,200	1,200	2,400
111-2500-425.61-30	Gasoline & Diesel	5,751	7,000	7,000	7,000
111-2500-425.61-40	Operating	10,196	11,000	11,000	11,000
111-2500-425.61-50	Chemicals	0	0	0	6,000
111-2500-425.61-60	Cleaning	0	0	0	6,000
111-2500-425.61-80	Animal Nutrition	0	0	0	8,500
	Subtotal	17,322	19,600	19,600	43,900
111-2500-425.62-10	Natural Gas	0	0	0	800
111-2500-425.62-20	Electricity	0	0	0	15,000
	Operating Expenses Subtotal	319,964	314,500	314,500	365,850
Operating Transfers					
111-2500-491.13-00	Equipment Replacement	21,900	21,900	21,900	21,900
	Subtotal	21,900	21,900	21,900	21,900
Total Animal Control		\$668,441	\$675,000	\$619,670	\$917,050

FIRE - 2300

Expenditures - Details		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Salaries & Wages					
111-2300-422.11-16	Management/Supervision	\$195,112	\$201,400	\$207,918	\$208,900
	Subtotal	195,112	201,400	207,918	208,900
Employee Benefits					
111-2300-422.21-01	Health	17,197	17,700	16,872	17,700
111-2300-422.21-02	Life	142	100	144	100
111-2300-422.21-03	Dental	983	1,000	995	1,000
111-2300-422.21-04	Long Term Disability	751	800	809	900
111-2300-422.21-05	CareHere Clinic	822	0	833	0
111-2300-422.22-00	Social Security	13,694	15,400	14,250	16,000
111-2300-422.23-00	Retirement	24,846	26,700	27,593	28,900
111-2300-422.23-10	Volunteer Retirement	49,990	70,000	70,000	70,000
111-2300-422.26-00	Workers Compensation	2,979	3,000	2,994	3,100
	Subtotal	111,404	134,700	134,490	137,700
Operating Expenses					
Professional Service Fees					
111-2300-422.33-03	Physician - Examination	1,500	10,000	10,000	10,000
111-2300-422.33-13	Volunteer Benefits	29,979	31,000	31,000	35,000
111-2300-422.33-46	Fire Fighting Services	114,445	100,000	100,000	102,000
111-2300-422.34-20	Crime Lab	0	500	500	0
111-2300-422.34-46	Contract Cleaning	14,010	14,100	14,100	17,000
111-2300-422.34-52	Fire Code Inspections	12,100	24,000	24,000	24,000
	Subtotal	172,034	179,600	179,600	188,000
111-2300-422.41-01	Water & Sewer	1,781	3,200	3,200	3,400
Maintenance & Repair					
111-2300-422.43-10	Buildings	21,812	30,000	30,000	30,000
111-2300-422.43-19	Heating & Air Condition	28,926	8,000	8,000	8,000
111-2300-422.43-40	Vehicles	47,399	75,000	75,000	75,000
111-2300-422.43-50	Non Fleet Equipment	3,516	5,000	5,000	5,000
111-2300-422.43-51	Radios	5,955	7,000	7,000	7,000
111-2300-422.43-90	Maintenance Contract	48,667	63,250	63,250	72,747
111-2300-422.44-02	Vehicles & Equipment	2,253	2,400	2,400	2,400
	Subtotal	158,528	190,650	190,650	200,147
Insurance					
111-2300-422.52-01	Property	82,386	79,400	79,400	70,000
111-2300-422.52-02	Liability	49,053	49,050	49,050	46,300
	Subtotal	131,439	128,450	128,450	116,300

LINE ITEMS

FIRE - 2300

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-2300-422.53-00	Communications	10,327	10,000	10,000	10,000
111-2300-422.57-00	Training	16,189	24,900	24,900	24,900
111-2300-422.58-00	Travel	6,623	35,200	35,200	35,200
Other Purchased Services					
111-2300-422.59-10	Dues & Memberships	1,106	6,950	6,950	6,950
111-2300-422.59-96	Fireman Banquet	2,877	3,000	3,000	3,500
	Subtotal	3,983	9,950	9,950	10,450
General Supplies					
111-2300-422.61-10	Office	701	1,600	1,600	1,600
111-2300-422.61-20	Wearing Apparel	3,559	5,000	5,000	5,000
111-2300-422.61-22	Program	1,398	5,000	5,000	5,000
111-2300-422.61-30	Gasoline & Diesel	13,520	27,000	27,000	15,000
111-2300-422.61-40	Operating	39,013	45,000	45,000	45,000
111-2300-422.61-41	Photography	0	1,000	1,000	1,000
111-2300-422.61-60	Cleaning	821	2,500	2,500	2,500
	Subtotal	59,012	87,100	87,100	75,100
111-2300-422.62-10	Natural Gas	1,623	750	750	800
111-2300-422.62-20	Electricity	36,536	32,000	32,000	32,650
111-2300-422.64-00	Books & Periodicals	1,392	1,500	1,500	1,500
111-2300-422.65-00	Fire Bunker Gear	0	0	0	45,000
	Subtotal	39,551	34,250	34,250	79,950
	Operating Expenses Subtotal	599,467	703,300	703,300	743,447
Operating Transfers					
111-2300-491.13-00	Equipment Replacement	561,230	561,300	561,300	561,300
	Subtotal	561,230	561,300	561,300	561,300
	Total Fire	\$1,467,213	\$1,600,700	\$1,607,008	\$1,651,347

EMERGENCY MEDICAL SERVICE - 2400

<i>Expenditures - Details</i>		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses					
111-2400-423.33-45	EMS Services	393,000	405,000	405,000	405,000
111-2400-423.43-40	Maintenance & Repair Vehicles	37,373	35,000	35,000	30,000
111-2400-423.43-51	Radios	50	0	0	0
111-2400-423.43-90	Maintenance Contract	17,565	30,400	30,400	30,000
111-2400-423.52-02	Liability Insurance	8,171	8,200	8,200	7,700
111-2400-423.53-00	Communication	3,580	3,750	3,750	3,750
General Supplies					
111-2400-423.61-30	Gasoline & Diesel	53,349	65,000	65,000	55,000
	Subtotal	53,349	65,000	65,433	55,000
	Operating Expenses Subtotal	513,088	547,350	547,783	531,450
Operating Transfers					
111-2400-491.13-00	Equipment Replacement	129,975	130,000	130,000	130,000
	Subtotal	129,975	130,000	130,000	130,000
	Total EMS	\$643,063	\$677,350	\$677,783	\$661,450

LINE ITEMS

ENGINEERING - 1500

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-1500-419.11-13	Technical	\$62,394	\$66,400	\$68,296	\$70,000
111-1500-419.11-15	Professional	192,070	202,500	207,999	213,400
111-1500-419.11-16	Management/Supervision	201,980	196,900	201,148	200,700
111-1500-419.11-17	Temp/Seasonal	3,329	10,800	10,800	5,600
111-1500-419.13-00	Overtime	775	0	0	0
	Subtotal	460,548	476,600	488,243	489,700
Employee Benefits					
111-1500-419.21-01	Health	34,295	35,300	33,744	35,300
111-1500-419.21-02	Life	284	200	288	200
111-1500-419.21-03	Dental	1,959	2,000	1,990	2,000
111-1500-419.21-04	Long Term Disability	1,777	1,900	1,905	2,000
111-1500-419.21-05	CareHere Clinic	1,640	0	1,665	0
111-1500-419.22-00	Social Security	32,374	32,100	33,778	33,300
111-1500-419.23-00	Retirement	57,418	61,700	63,367	66,900
111-1500-419.24-00	Tuition Reimbursement	0	0	0	0
111-1500-419.26-00	Workers Compensation	905	900	1,016	1,000
	Subtotal	130,652	134,100	137,753	140,700
Operating Expenses					
111-1500-419.33-11	Technology Services	10,230	20,000	20,000	21,000
111-1500-419.33-58	Drainage Consultation	0	0	0	10,000
Maintenance & Repair					
111-1500-419.43-40	Vehicle	2,626	2,000	2,000	2,000
111-1500-419.43-50	Non-Fleet Equipment	0	0	0	0
111-1500-419.43-90	Maintenance Contract	40,734	46,200	46,200	44,566
	Subtotal	43,360	48,200	48,200	46,566
Insurance					
111-1500-419.52-01	Property	5,938	6,000	6,000	5,500
111-1500-419.52-02	Liability	2,650	3,000	3,000	2,400
	Subtotal	8,588	9,000	9,000	7,900
111-1500-419.53-00	Communication	1,709	2,100	2,100	1,700
111-1500-419.54-00	Advertising	0	0	0	0
111-1500-419.57-00	Training	869	3,850	3,850	6,500
111-1500-419.58-00	Travel	662	2,700	2,700	2,700
111-1500-419.59-10	Dues & Memberships	420	1,200	1,200	1,200

ENGINEERING - 1500

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
General Supplies					
111-1500-419.61-10	Office	1,754	3,500	3,500	3,500
111-1500-419.61-30	Gas & Diesel	342	0	200	200
111-1500-419.61-31	Fuel - CNG	168	400	400	200
111-1500-419.61-40	Operating	1,395	2,500	2,500	2,500
	Subtotal	3,659	6,400	6,600	6,400
	Operating Expenses Subtotal	69,497	93,450	93,650	103,966
Operating Transfers					
111-1500-491.13-00	Equipment Replacement	19,070	19,100	19,100	19,100
	Subtotal	19,070	19,100	19,100	19,100
	Total Engineering	\$679,767	\$723,250	\$738,746	\$753,466

LINE ITEMS

STREETS - 2800

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-2800-431.11-11	Service/Maintenance	\$116,920	\$150,000	\$119,763	\$155,500
111-2800-431.11-12	Clerical	37,528	40,300	40,300	42,400
111-2800-431.11-13	Technical	58,405	63,500	64,785	66,100
111-2800-431.11-16	Management/Supervision	77,356	79,600	83,204	82,400
111-2800-431.13-00	Overtime	13,178	10,000	6,670	10,000
111-2800-431.14-02	Contract Labor	432	0	0	0
	Subtotal	303,819	343,400	314,722	356,400
Employee Benefits					
Group Insurance					
111-2800-431.21-01	Health	56,039	58,900	40,746	58,900
111-2800-431.21-02	Life	437	500	348	500
111-2800-431.21-03	Dental	3,202	3,300	2,402	3,300
111-2800-431.21-04	Long Term Disability	1,187	1,400	1,065	1,500
111-2800-431.21-05	CareHere Clinic	2,680	0	2,011	0
111-2800-431.22-00	Social Security	22,687	26,300	20,073	27,300
111-2800-431.23-00	Retirement	38,298	45,500	36,403	49,200
111-2800-431.26-00	Workers Compensation	4,172	4,900	4,546	5,000
	Subtotal	128,702	140,800	107,594	145,700
Professional Service Fees					
111-2800-431.34-36	Vinyl Street Painting	0	60,000	60,000	0
111-2800-431.34-40	Street Joint Program	50,003	60,000	60,000	0
	Subtotal	50,003	120,000	120,000	0
Maintenance & Repair					
111-2800-431.43-20	Street System	17,944	638,060	638,060	805,000
111-2800-431.43-25	Traffic Signals	8,891	25,000	25,000	0
111-2800-431.43-40	Vehicles	21,836	20,000	20,000	20,000
111-2800-431.43-90	Maintenance Contracts	27,211	2,150	2,150	2,150
	Subtotal	75,882	685,210	685,210	827,150
Insurance					
111-2800-431.52-01	Property	2,345	2,350	2,350	2,000
111-2800-431.52-02	Liability	5,507	5,550	5,550	6,000
	Subtotal	\$7,852	\$7,900	\$7,900	\$8,000
111-2800-431.53-00	Communications	3,173	3,000	3,000	3,000
111-2800-431.57-00	Training	75	2,000	2,000	2,000
111-2800-431.58-00	Travel	0	1,500	1,500	1,050
111-2800-431.59-10	Dues & Memberships	200	200	200	200

STREETS - 2800

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
General Supplies					
111-2800-431.61-10	Office	405	600	600	600
111-2800-431.61-20	Wearing Apparel	2,900	2,500	2,500	2,800
111-2800-431.61-30	Gasoline & Diesel	4,436	4,700	4,700	13,000
111-2800-431.61-31	Fuel - CNG	5,382	6,000	6,000	4,000
111-2800-431.61-40	Operating	22,997	20,000	20,000	20,000
111-2800-431.61-45	Street Signs	12,744	18,000	18,000	18,000
	Subtotal	48,864	51,800	51,800	58,400
111-2800-431.62-20	Electricity	243,619	202,400	202,400	206,450
	Subtotal	243,619	202,400	202,400	206,450
	Operating Expenses Subtotal	429,668	1,074,010	1,074,010	1,106,250
Operating Transfers					
111-2800-491.13-00	Equipment Replacement	37,145	37,150	37,150	37,150
	Subtotal	37,145	37,150	37,150	37,150
	Total Streets	\$899,334	\$1,595,360	\$1,533,476	\$1,645,500

LINE ITEMS

DRAINAGE - 2900

Expenditures - Details		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-2900-433.11-11	Service/Maintenance	\$418,905	\$518,200	\$397,135	\$529,800
111-2900-433.11-13	Technical	298	0	307	0
111-2900-433.11-16	Management/Supervision	77,356	80,700	83,204	83,500
111-2900-433.11-17	Temp/Seasonal	0	14,500	14,500	14,500
111-2900-433.13-00	Overtime	29,307	10,000	11,879	10,000
111-2900-433.14-02	Contract Labor	38,543	0	25,596	0
	Subtotal	564,409	623,400	532,621	637,800
Employee Benefits					
111-2900-433.21-01	Health	107,037	129,500	91,211	129,500
111-2900-433.21-02	Life	881	900	760	900
111-2900-433.21-03	Dental	6,154	7,200	5,396	7,200
111-2900-433.21-04	Long Term Disability	2,082	3,300	1,937	3,300
111-2900-433.21-05	CareHere Clinic	5,151	0	4,516	0
111-2900-433.22-00	Social Security	40,372	50,300	37,089	51,500
111-2900-433.23-00	Retirement	66,483	85,200	65,444	91,000
111-2900-433.26-00	Workers Compensation	6,369	6,800	6,301	7,000
	Subtotal	234,529	283,200	212,654	290,400
Operating Expenses					
Professional Service Fees					
111-2900-433.34-43	Contract Mowing	58,639	238,000	138,000	140,000
111-2900-433.34-47	Stormwater Program	13,443	15,000	15,000	15,000
	Subtotal	72,082	253,000	153,000	155,000
Maintenance & Repair					
111-2900-433.43-20	Drainage System	25,295	0	19,318	25,000
111-2900-433.43-40	Vehicles	9,685	35,000	35,000	35,000
111-2900-433.44-02	Vehicles & Equipment	0	0	8,600	0
	Subtotal	34,980	35,000	62,918	60,000
Insurance					
111-2900-433.52-01	Property	2,394	2,600	2,600	2,300
111-2900-433.52-02	Liability	5,238	5,300	5,300	5,000
	Subtotal	7,632	7,900	7,900	7,300
111-2900-433.53-00	Communications	751	700	700	700
111-2900-433.57-00	Training	6,150	7,000	7,000	1,000
111-2900-433.58-00	Travel	0	900	900	900
111-2900-433.59-10	Dues and Memberships	0	400	400	400

DRAINAGE - 2900

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
General Supplies					
111-2900-433.61-10	Office	448	450	450	450
111-2900-433.61-20	Wearing Apparel	8,504	10,500	10,500	10,500
111-2900-433.61-30	Gasoline & Diesel	15,748	16,650	16,650	16,650
111-2900-433.61-31	Fuel - CNG	2,385	3,150	3,150	2,500
111-2900-433.61-40	Operating	12,518	13,000	13,000	13,000
111-2900-433.61-50	Chemicals	24,784	25,000	25,000	25,000
	Subtotal	64,387	68,750	68,750	68,100
	Operating Expenses Subtotal	185,982	373,650	301,568	293,400
Operating Transfers					
111-2900-491.13-00	Equipment Replacement	54,385	54,400	54,400	54,400
	Subtotal	54,385	54,400	54,400	54,400
	Total Drainage	\$1,039,305	\$1,334,650	\$1,101,243	\$1,276,000

LINE ITEMS

CODE ENFORCEMENT/INSPECTIONS - 3300

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-3300-436.11-12	Office	\$37,682	\$40,000	\$40,726	\$41,600
111-3300-436.11-13	Technical	274,000	294,000	300,186	306,700
111-3300-436.11-16	Management/Supervision	158,954	194,200	203,322	201,200
111-3300-436.13-00	Overtime	8,156	3,000	1,937	3,000
111-3300-436.14-04	Subtotal	478,792	531,200	546,171	552,500
Employee Benefits					
111-3300-436.21-01	Health	62,620	66,200	63,270	66,200
111-3300-436.21-02	Life	519	500	541	500
111-3300-436.21-03	Dental	3,579	3,700	3,731	3,700
111-3300-436.21-04	Long Term Disability	1,906	2,400	2,196	2,400
111-3300-436.21-05	CareHere Clinic	2,996	0	3,122	0
111-3300-436.22-00	Social Security	35,157	40,600	39,917	42,300
111-3300-436.23-00	Retirement	60,715	70,400	72,480	76,400
111-3300-436.24-00	Tuition Reimbursement	1,913	3,700	3,700	2,400
111-3300-436.26-00	Workers Compensation	960	1,100	1,140	1,100
	Subtotal	170,365	188,600	190,097	195,000
Operating Expenses					
Professional Service Fees					
111-3300-436.34-51	Inspections	600	1,800	1,800	2,550
111-3300-436.34-53	Outside Plan Review	0	0	1,375	0
	Subtotal	600	1,800	3,175	2,550
Cleaning Services					
111-3300-436.42-40	Lot Mowing	3130	6,000	6,000	6,000
	Subtotal	3,130	6,000	6,000	6,000
Maintenance & Repair					
111-3300-436.43-40	Vehicles	6,812	6,000	6,000	7,000
111-3300-436.43-60	Furniture & Fixtures	498	1,000	1,000	1,000
111-3300-436.43-90	Maintenance Contract	331	900	900	1,200
	Subtotal	7,641	7,900	7,900	9,200
Insurance					
111-3300-436.52-01	Property	7,126	7,125	7,125	6,500
111-3300-436.52-02	Liability	3,440	3,450	3,450	3,400
	Subtotal	\$10,566	\$10,575	\$10,575	\$9,900
111-3300-436.53-00	Communications	4,968	4,350	4,350	4,350
111-3300-436.57-00	Training	2,895	5,200	5,200	5,200

CODE ENFORCEMENT/INSPECTIONS - 3300

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-3300-436.58-00	Travel	6,081	6,400	6,400	6,400
111-3300-436.59-10	Dues & Memberships	2,174	2,475	2,475	2,220
General Supplies					
111-3300-436.61-10	Office	4,412	4,500	4,500	4,500
111-3300-436.61-20	Wearing Apparel	606	1,000	1,000	1,000
111-3300-436.61-30	Gasoline & Diesel	4,029	5,000	5,000	5,500
111-3300-436.61-31	Fuel - CNG	844	700	700	800
111-3300-436.61-40	Operating	3,104	5,000	5,000	5,000
	Subtotal	12,995	16,200	16,200	16,800
111-3300-436.64-00	Books & Periodicals	2,173	1,000	1,000	1,000
	Subtotal	2,173	1,000	1,000	1,000
	Operating Expenses Subtotal	53,223	61,900	63,275	63,620
Operating Transfers					
111-3300-491.13-00	Equipment Replacement	28,005	28,000	28,000	28,000
	Subtotal	28,005	28,000	28,000	28,000
	Total Enforcement/Inspection	\$730,385	\$809,700	\$827,543	\$839,120

LINE ITEMS

GARAGE - 4100

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-4100-435.11-11	Service/Maintenance	\$16,886	\$17,800	\$18,372	\$18,800
111-4100-435.11-12	Office/Clerical	39,515	41,500	43,257	43,800
111-4100-435.11-13	Technical	343,287	374,500	386,073	393,300
111-4100-435.11-16	Management/Supervision	85,110	82,500	84,643	86,800
111-4100-435.13-00	Overtime	21,688	15,000	8,967	15,000
	Subtotal	506,486	531,300	541,312	557,700
Employee Benefits					
111-4100-435.21-01	Health	78,470	75,100	80,032	75,100
111-4100-435.21-02	Life	651	600	685	600
111-4100-435.21-03	Dental	4,490	4,200	4,725	4,200
111-4100-435.21-04	Long Term Disability	1,885	2,200	2,109	2,300
111-4100-435.21-05	CareHere Clinic	3,758	0	3,955	0
111-4100-435.22-00	Social Security	37,002	40,700	40,114	42,700
111-4100-435.23-00	Retirement	63,177	70,400	71,827	77,100
111-4100-435.24-00	Tuition Reimbursement	0	1,000	1,000	2,900
111-4100-435.26-00	Workers Compensation	4,099	4,200	4,884	4,400
	Subtotal	193,532	198,400	209,331	209,300
Operating Expenses					
Professional Services					
111-4100-435.34-43	Contract Mowing	4,062	6,000	6,000	6,400
111-4100-435.34-47	Tire Disposal	2,168	3,800	3,800	3,800
111-4100-435.34-60	Fuel Tank Test	805	850	850	950
	Subtotal	7,035	10,650	10,650	11,150
111-4100-435.41-01	Water & Sewer	2,204	3,800	3,800	3,800
Maintenance & Repair					
111-4100-435.43-10	Buildings - Service	7,264	25,000	25,000	25,000
111-4100-435.43-15	Grounds	12,586	20,000	20,000	20,000
111-4100-435.43-19	Heating & Air Conditioning	0	2,500	2,500	2,500
111-4100-435.43-40	Vehicles	17,688	20,000	32,644	20,000
111-4100-435.43-50	Equipment	6,324	10,000	10,000	10,000
111-4100-435.43-90	Maintenance Contract	3,556	5,850	5,850	5,850
111-4100-435.43-99	Subtotal	47,418	83,350	95,994	83,350
Insurance					
111-4100-435.52-01	Property	60,653	60,700	60,700	60,700
111-4100-435.52-02	Liabilty	4,006	4,000	4,000	4,000
	Subtotal	64,659	64,700	64,700	64,700
111-4100-435.53-00	Communication	7,650	7,500	7,500	7,500

GARAGE - 4100

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-4100-435.57-00	Training	2,728	3,250	3,250	3,250
111-4100-435.58-00	Travel	0	1,800	1,800	1,800
111-4100-435.59-10	Dues & Memberships	770	100	100	50
General Supplies					
111-4100-435.61-10	Office	352	500	500	500
111-4100-435.61-20	Wearing Apparel	4,935	4,000	4,000	6,000
111-4100-435.61-30	Gasoline & Diesel	3,061	1,900	1,900	3,000
111-4100-435.61-31	Fuel - CNG	395	400	400	500
111-4100-435.61-40	Operating	8,162	7,000	7,000	7,000
111-4100-435.61-49	Tools	10,357	13,000	13,000	13,000
111-4100-435.61-60	Cleaning	603	600	600	600
	Subtotal	27,865	27,400	27,400	30,600
111-4100-435.62-10	Electricity & Natural Gas	26,360	21,800	21,800	23,300
111-4100-435.62-20					
	Subtotal	26,360	21,800	21,800	23,300
	Operating Expenses Subtotal	186,689	224,350	236,994	229,500
Operating Transfers					
111-4100-491.13-00	Equipment Replacement	76,115	76,100	76,100	76,100
	Subtotal	76,115	76,100	76,100	76,100
	Total Garage	\$962,822	\$1,030,150	\$1,063,737	\$1,072,600

LINE ITEMS

PARKS - 3500

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-3500-452.11-11	Service/Maintenance	\$449,591	\$513,300	\$437,241	\$518,900
111-3500-452.11-13	Technical	\$0	\$0	\$27	\$0
111-3500-452.11-16	Management/Supervision	167,559	166,700	172,250	172,200
111-3500-452.13-00	Overtime	86,109	50,000	39,447	65,000
	Subtotal	703,259	730,000	648,965	756,100
Employee Benefits					
111-3500-452.21-01	Health	109,020	119,200	97,014	119,200
111-3500-452.21-02	Life	905	800	829	800
111-3500-452.21-03	Dental	6,243	6,600	5,720	6,600
111-3500-452.21-04	Long Term Disability	2,467	3,000	2,424	3,000
111-3500-452.21-05	CareHere Clinic	5,225	0	4,788	0
111-3500-452.22-00	Social Security	52,178	55,800	46,948	56,700
111-3500-452.23-00	Retirement	88,919	96,700	86,038	102,400
111-3500-452.26-00	Workers Compensation	5,247	5,600	4,799	5,700
	Subtotal	270,204	287,700	248,560	294,400
Operating Expenses					
111-3500-452.34-43	Contract Mowing	437,644	485,000	485,000	485,000
111-3500-452.41-01	Water & Sewer	4,232	2,250	2,250	2,300
Maintenance & Repair					
111-3500-452.43-10	Pavilion	8,854	10,000	10,000	10,000
111-3500-452.43-20	Parks	103,846	125,000	125,000	125,000
111-3500-452.43-40	Vehicles	27,430	20,000	20,000	25,000
111-3500-452.43-50	Equipment	156	1,000	1,000	1,000
111-3500-452.43-90	Maintenance Contracts	5,095	6,350	6,350	6,100
	Subtotal	145,381	162,350	162,350	167,100
111-3500-452.44-02	Rentals - Equipment	814	2,000	2,000	1,000
Insurance					
111-3500-452.52-01	Property	1,160	1,200	1,200	1,400
111-3500-452.52-02	Liability	5,867	5,870	5,870	5,350
	Subtotal	7,027	7,070	7,070	6,750
111-3500-452.53-00	Communications	3,466	3,300	3,300	3,300
111-3500-452.57-00	Training	188	3,000	3,000	3,600

PARKS - 3500

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-3500-452.58-00	Travel	8	2,500	2,500	2,500
111-3500-452.59-10	Dues & Memberships	30	250	250	250
General Supplies					
111-3500-452.61-10	Office	197	300	300	300
111-3500-452.61-20	Wearing Apparel	6,751	7,700	7,700	7,700
111-3500-452.61-30	Gasoline & Diesel	21,222	19,500	19,500	19,500
111-3500-452.61-31	Fuel - CNG	2,470	3,500	3,500	2,600
111-3500-452.61-40	Operating	12,102	16,000	16,000	16,000
111-3500-452.61-50	Chemicals	7,383	16,000	16,000	16,000
111-3500-452.61-60	Cleaning	9,081	14,000	14,000	14,000
	Subtotal	59,206	77,000	77,000	76,100
	Operating Expenses Subtotal	657,996	744,720	744,720	747,900
Operating Transfers					
111-3500-491.13-00	Equipment Replacement	46,220	46,200	46,200	46,200
	Subtotal	46,220	46,200	46,200	46,200
	Total Parks	\$1,677,679	\$1,808,620	\$1,688,445	\$1,844,600

RECREATION - 3700

Expenditures - Details		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
451.11-11	Service/Maintenance	\$187,783	\$219,500	\$223,336	\$225,800
451.11-12	Office/Clerical	186,145	187,500	185,974	191,800
111-3711-451.11-16	Management/Supervision	390,693	408,500	407,000	415,500
451.11-17	Temp/Seasonal	486,110	503,900	447,956	511,900
451.13-00	Overtime	41,320	25,000	19,521	25,000
451.14-03	Professional	18,209	10,000	10,000	0
451.14-10	Contract Labor	38,625	45,000	45,000	35,000
	Subtotal	1,348,885	1,399,400	1,338,787	1,405,000
Employee Benefits					
451.21-01	Health	132,770	145,700	137,964	145,700
451.21-02	Life	1,173	1,000	1,181	1,000
451.21-03	Dental	7,607	8,100	8,151	8,100
451.21-04	Long Term Disability	3,135	3,300	3,326	3,400
451.21-05	CareHere Clinic	6,367	0	6,822	0
451.22-00	Social Security	99,621	102,800	97,279	104,800
451.23-00	Retirement	101,455	111,400	110,475	118,600
451.26-00	Workers Compensation	7,469	8,000	7,880	8,200
	Subtotal	359,597	380,300	373,078	389,800
Operating Expenses					
451.41-01	Water & Sewer	43,563	51,000	51,000	53,610
Maintenance & Repair					
451.43-10	Facility	102,800	60,000	60,000	60,000
451.43-15	Grounds	6,533	7,000	7,000	7,500
451.43-19	Heating & Air Conditioning	44,887	55,000	55,000	55,000
451.43-20	Pools	54,066	35,000	35,000	35,000
451.43-40	Equipment	2,457	2,000	2,000	2,000
451.43-50	Non-Fleet Equipment	0	0	0	0
451.43-90	Maintenance Contracts	26,673	32,945	32,945	34,400
	Subtotal	\$237,416	\$191,945	\$191,945	\$193,900
451.44-02	Rental - Vehicle & Equipment	3,323	3,500	3,500	3,400
Insurance					
451.52-01	Property	85,433	89,845	89,845	84,650
451.52-02	Liability	5,916	5,920	5,920	5,500
	Subtotal	91,349	95,765	95,765	90,150

RECREATION - 3700

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
451.53-00	Communication	11,864	11,000	11,145	11,000
451.54-00	Advertising	32,898	35,000	35,000	35,000
451.57-00	Training	4,432	5,000	5,000	5,000
451.58-00	Travel	11,842	6,500	6,500	6,500
451.59-10	Dues & Memberships	2,133	2,415	2,415	2,250
General Supplies					
451.61-10	Office	14,358	12,000	12,000	12,000
451.61-20	Wearing Apparel	6,040	5,500	5,500	5,500
451.61-30	Gasoline & Diesel	4,685	3,200	3,200	1,100
451.61-31	CNG Fuel	157	200	200	200
451.61-40	Operating	21,287	23,000	23,000	23,000
451.61-42	Special Events	23,247	38,000	38,000	35,000
451.61-43	Aquatics	10,737	14,000	14,000	14,000
451.61-50	Chemicals	28,650	25,000	25,000	30,000
451.61-51	Resale Items	2,089	3,000	3,000	3,000
451.61-60	Cleaning	23,653	25,000	25,000	25,000
451.61-70	Program	29,546	32,500	32,500	44,000
	Subtotal	164,449	181,400	181,400	192,800
451.62-10	Natural Gas	30,678	35,000	35,000	35,000
451.62-20	Electricity	344,219	292,400	292,400	298,350
	Subtotal	374,897	327,400	327,400	333,350
	Operating Expenses Subtotal	978,166	910,925	911,070	926,960
451.86-40	Capital Outlay	128,690	35,000	35,000	31,000
Operating Transfers					
111-3711-491.13-00	Equipment Replacement	25,260	25,300	25,300	25,300
	Subtotal	25,260	25,300	25,300	25,300
	Total Recreation	\$2,840,598	\$2,750,925	\$2,683,235	\$2,778,060

LINE ITEMS

CIVIC CENTER - 4500

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-4500-454.11-11	Service/Maintenance	\$97,546	\$109,000	\$90,761	\$114,700
111-4500-454.11-16	Management/Supervision	139,891	141,500	145,479	149,300
111-4500-454.13-00	Overtime	12,681	9,000	5,087	9,000
111-4500-454.14-03	Professional	7,434	10,500	10,500	10,500
	Subtotal	257,552	270,000	251,827	283,500
Employee Benefits					
111-4500-454.21-01	Health	42,714	44,200	38,360	44,200
111-4500-454.21-02	Life	354	300	328	300
111-4500-454.21-03	Dental	2,442	2,500	2,262	2,500
111-4500-454.21-04	Long Term Disability	967	1,100	976	1,100
111-4500-454.21-05	CareHere Clinic	2,044	0	1,893	0
111-4500-454.22-00	Social Security	19,151	19,900	18,333	20,900
111-4500-454.23-00	Retirement	31,358	34,400	32,050	37,700
111-4500-454.26-00	Workers Compensation	1,620	1,800	1,572	1,800
	Subtotal	100,650	104,200	95,774	108,500
Operating Expenses					
Cleaning					
454.34-46	Public Areas	11,286	12,500	12,500	12,500
111-4500-454.34-47	Rental Rooms	46,782	59,000	59,000	59,000
	Subtotal	58,068	71,500	71,500	71,500
111-4500-454.41-01	Water & Sewer	16,202	18,700	18,700	18,700
Maintenance & Repair					
454.43-10	Building - Combined	111,403	83,000	83,000	85,000
454.43-19	Heating & Air Conditioning	7,588	11,500	11,500	21,500
111-4500-454.43-40	Vehicles & Equipment	506	600	600	600
111-4500-454.43-90	Maintenance Contract	6,336	7,900	7,900	9,000
	Subtotal	125,833	103,000	103,000	116,100
111-4500-454.44-02	Rental - Vehicle & Equipment	1,715	1,800	1,800	1,800
Insurance					
111-4500-454.52-01	Property	66,086	66,100	66,100	60,000
111-4500-454.52-02	Liability	1,368	1,400	1,400	1,300
	Subtotal	67,454	67,500	67,500	61,300

CIVIC CENTER - 4500

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
111-4500-454.53-00	Communications	3,965	3,500	3,500	3,500
111-4500-454.54-00	Advertising	12,039	12,000	12,000	12,000
111-4500-454.57-00	Training	2,292	2,900	2,900	2,900
111-4500-454.58-00	Travel	1,419	2,000	2,000	2,000
General Supplies					
111-4500-454.61-10	Office	3,593	4,000	4,000	4,000
111-4500-454.61-20	Wearing Apparel	810	900	900	900
111-4500-454.61-30	Gasoline & Diesel	616	500	500	500
111-4500-454.61-31	Fuel - CNG	115	150	150	150
454.61-40	Operating	26,583	31,600	31,600	31,600
111-4500-454.61-49	Miscellaneous	5,069	5,000	5,000	5,000
454.61-60	Cleaning	24,169	22,000	22,000	22,000
	Subtotal	60,955	64,150	64,150	64,150
454.62-10	Natural Gas	3,113	3,350	3,350	4,350
454.62-20	Electricity	47,921	41,000	41,000	41,850
	Subtotal	51,034	44,350	44,350	46,200
	Operating Expenses Subtotal	400,976	391,400	391,400	400,150
Operating Transfers					
111-4500-491.13-00	Equipment Replacement	14,690	14,700	14,700	14,700
	Subtotal	14,690	14,700	14,700	14,700
Total Civic Center		\$773,868	\$780,300	\$753,701	\$806,850

LINE ITEMS

KEEP LAKE JACKSON BEAUTIFUL - 3900

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-3900-452.14-03	Professional	3,000	3,000	3,000	3,000
	Subtotal	3,000	3,000	3,000	3,000
Operating Expenses					
111-3900-452.43-95	Plantings	\$19,241	\$25,000	\$25,000	\$25,000
111-3900-452.57-00	Training	0	3,000	3,000	3,000
111-3900-452.58-00	Travel	0	3,500	3,500	3,500
Other Purchased Services					
111-3900-452.59-10	Dues & Memberships	6,680	1,500	1,500	1,500
	Subtotal	6,680	1,500	1,500	1,500
General Office Supplies					
111-3900-452.61-40	Operating	725	4,000	4,000	4,000
111-3900-452.61-71	Education Program	1,115	10,000	10,000	10,000
111-3900-452.86-40	Equipment	5,317	0	0	0
	Subtotal	7,157	14,000	14,000	14,000
Total KLJB		\$36,078	\$50,000	\$50,000	\$50,000

LIBRARY - 4200

<i>Expenditures - Detail</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-4200-455.11-11	Service/Maintenance	\$22,949	\$23,600	\$24,545	\$24,600
	Subtotal	22,949	23,600	24,545	24,600
Employee Benefits					
111-4200-455.21-01	Health	4,287	4,400	4,218	4,400
111-4200-455.21-02	Life	35	100	36	100
111-4200-455.21-03	Dental	245	200	249	200
111-4200-455.21-04	Long Term Disability	94	100	99	100
111-4200-455.21-05	CareHere Clinic	205	0	208	0
111-4200-455.22-00	Social Security	1,689	1,800	1,838	1,900
111-4200-455.23-00	Retirement	2,849	3,100	3,254	3,400
111-4200-455.26-00	Workers Compensation	315	300	368	300
	Subtotal	9,719	10,000	10,270	10,400
Operating Expenses					
111-4200-455.34-46	Contract Cleaning	13,158	16,000	16,000	23,500
111-4200-455.41-01	Water & Sewer	812	1,700	1,700	1,800
Maintenance & Repair					
111-4200-455.43-10	Library Building	38,921	44,000	44,000	44,000
111-4200-455.43-19	Heating & Air Conditioning	2,163	4,000	4,000	10,000
111-4200-455.43-60	Furniture & Fixtures	0	2,000	2,000	2,000
	Subtotal	41,084	50,000	50,000	56,000
Insurance					
111-4200-455.52-01	Property	53,162	53,200	53,200	48,000
111-4200-455.52-02	Liability	93	100	100	100
	Subtotal	53,255	53,300	53,300	48,100
111-4200-455.53-00	Communications	2,928	2,500	2,500	2,600
General Supplies					
111-4200-455.61-40	Operating	3,148	3,000	3,000	3,000
	Subtotal	3,148	3,000	3,000	3,000
111-4200-455.62-20	Electricity & Natural Gas	38,306	29,500	29,500	30,100
	Subtotal	38,306	29,500	29,500	30,100
	Operating Expenses Subtotal	152,691	156,000	156,000	165,100
	Total Library	\$185,359	\$189,600	\$190,815	\$200,100

LINE ITEMS

MUSEUM - 4300

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses					
111-4300-411.34-46	Contract Cleaning	\$6,187	\$8,000	\$8,000	\$8,000
111-4300-411.41-01	Water & Sewer	1,829	2,300	2,300	2,450
Maintenance & Repair					
111-4300-411.43-10	Museum Building	25,677	16,000	16,000	16,000
111-4300-411.43-19	Air Conditioning	1,239	2,000	2,000	2,000
111-4300-411.43-90	Maintenance Contract	4,798	5,000	5,000	5,000
	Subtotal	31,714	23,000	23,000	23,000
111-4300-411.52-01	Property Insurance	58,341	58,500	58,500	51,000
111-4300-411.53-00	Communications	4,511	4,500	4,500	4,500
General Supplies					
111-4300-411.61-40	Operating	2,590	3,800	3,800	3,000
	Subtotal	2,590	3,800	3,800	3,000
111-4300-411.62-10	Electricity & Natural Gas	14,165	12,350	12,350	12,650
111-4300-411.62-20					
Total Museum		\$119,337	\$112,450	\$112,450	\$104,600

SENIOR CITIZEN ADVISORY - 4600

<i>Expenditures - Details</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
111-4600-411.11-17	Temp/Seasonal	9,216	9,400	10,862	8,400
	Subtotal	9,216	9,400	10,862	8,400
Employee Benefits					
111-4600-411.22-00	Social Security	703	500	831	700
111-4600-411.26-00	Workers Compensation	113	100	163	100
	Subtotal	816	600	994	800
Operating Expenses					
111-4600-411.61-40	Operating	3,178	3,000	3,000	4,000
111-4600-411.61-70	Programs	41,352	40,000	40,000	40,000
	Subtotal	44,530	43,000	43,000	44,000
Total Senior Advisory		\$54,562	\$53,000	\$54,856	\$53,200

LINE ITEMS

UTILITIES

NON-DEPARTMENTAL - 0500

<i>Resources</i>	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Revenues	\$3,251,518	\$5,194,994	\$4,581,620	\$6,075,572
Total Resources	\$3,251,518	\$5,194,994	\$4,581,620	\$6,075,572
<i>Expenditures</i>	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
251-0800-441.44-02 Hurricane Expenditures	\$31,665	0	\$42,350	0
251-0500-442.43-22 Emergency Line Repairs	\$178,183	0	0	0
Transfer to General Fund:				
251-0500-491.11-02 Administrative Fee-Sanitation	\$300,000	\$315,000	\$315,000	\$315,000
251-0500-491.11-03 Administrative Fee-Water/WW	650,000	680,000	680,000	680,000
251-0500-491.11-04 Solid Waste Franchise Fee	200,000	205,000	205,000	205,000
251-0500-491.13-00 Transfer to Unemployment	0	10,000	10,000	10,000
251-0500-491.54-00 Transfer to Utility Debt Service	691,670	2,484,994	1,829,270	3,365,572
251-0500-491.53-00 Transfer to Utility Capital Projects	1,200,000	1,500,000	1,500,000	1,500,000
Total Expenditures	\$3,251,518	\$5,194,994	\$4,581,620	\$6,075,572

UTILITY ADMINISTRATION - 5000

Expenditures - Detail		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
251-5000-441.11-11	Service/Maintenance	\$130,091	\$148,900	\$136,536	\$155,200
251-5000-441.11-12	Office/Clerical	119,744	130,300	113,724	126,500
251-5000-441.11-16	Management/Supervision	61,783	71,000	69,978	71,700
251-5000-441.11-17	Temp/Seasonal	0	5,000	5,000	5,000
251-5000-441.11-99	Miscellaneous	6,757	0	0	0
251-5000-441.13-00	Overtime	27,273	33,000	16,431	33,000
	Subtotal	345,648	388,200	341,669	391,400
Employee Benefits					
251-5000-441.21-01	Health	65,004	70,600	61,896	70,600
251-5000-441.21-02	Life	541	500	530	500
251-5000-441.21-03	Dental	3,384	3,900	3,660	3,900
251-5000-441.21-04	Long Term Disability	1,305	1,600	1,319	1,600
251-5000-441.21-05	CareHere Clinic	3,126	0	3,063	0
251-5000-441.22-00	Social Security	24,821	29,700	24,632	29,900
251-5000-441.23-00	Retirement	42,170	50,800	44,755	53,400
251-5000-441.24-00	Tuition Reimbursement	0	0	0	8,000
251-5000-441.26-00	Workers Compensation	1,790	2,200	1,965	2,300
	Subtotal	142,141	159,300	141,820	170,200
Operating Expenses					
251-5000-441.33-40	Outside Auditor	34,415	35,000	35,000	56,000
Maintenance & Repair					
251-5000-441.43-50	Non Fleet Equipment	525	1,000	1,000	1,000
251-5000-441.43-90	Maintenance Contract	137,710	177,000	177,000	181,227
251-5000-441.43-40	Fleet vehicles & Equip	3,994	2,000	2,000	3,500
	Subtotal	138,235	178,000	180,000	185,727
251-5000-441.44-02	Rental - Vehicle & Equipment	4,913	4,700	4,700	4,000
Insurance					
251-5000-441.52-01	Property	2,375	2,500	2,500	2,150
251-5000-441.52-02	Liability	4,552	4,600	4,600	2,050
	Subtotal	6,927	7,100	7,100	4,200
251-5000-441.53-00	Communications	5,364	8,000	8,000	6,000
251-5000-441.57-00	Training	38	4,000	4,000	4,000
251-5000-441.58-00	Travel	27	6,700	6,700	6,700
251-5000-441.59-10	Dues & Memberships	38	0	0	500

LINE ITEMS

UTILITY ADMINISTRATION - 5000

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
General Supplies					
251-5000-441.61-10	Office	80,668	75,000	75,000	76,000
251-5000-441.61-20	Wearing Apparel	2,253	1,800	1,800	2,500
251-5000-441.61-30	Gasoline and Diesel	6,057	6,100	6,100	6,700
251-5000-441.61-31	Fuel - CNG	1,046	2,100	2,100	1,200
251-5000-441.61-40	Operating	3,242	1,000	1,000	0
	Subtotal	93,266	86,000	86,000	86,400
251-5000-441.86-40	Equipment	6,959	100,000	100,000	130,000
	Operating Expenses Subtotal	294,176	431,500	431,500	483,527
Operating Transfers					
251-5000-491.13-00	Equipment Replacement	78,355	78,500	78,500	78,500
	Subtotal	78,355	78,500	78,500	78,500
Total Utility Administration		\$860,320	\$1,057,500	\$993,489	\$1,123,627

WATER - 5400

<i>Expenditures - Detail</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
251-5400-442.11-11	Service/Maintenance	\$115,253	\$166,600	\$172,639	\$176,600
251-5400-442.11-12	Office/Clerical	25,449	29,000	20,729	22,800
251-5400-442.11-13	Technical	167,046	226,900	205,194	243,200
251-5400-442.11-16	Management/Supervision	213,545	225,000	145,030	234,000
251-5400-442.11-99	Miscellaneous	8,769	0	0	0
251-5400-442.13-00	Overtime	68,483	65,000	42,205	65,000
	Subtotal	598,545	712,500	585,797	741,600
Employee Benefits					
251-5400-442.21-01	Health	82,359	97,100	84,849	97,100
251-5400-442.21-02	Life	686	800	735	800
251-5400-442.21-03	Dental	4,743	5,400	5,073	5,400
251-5400-442.21-04	Long Term Disability	2,118	2,900	2,189	3,000
251-5400-442.21-05	CareHere Clinic	3,970	0	4,246	0
251-5400-442.22-00	Social Security	43,851	54,500	43,399	56,700
251-5400-442.23-00	Retirement	74,041	94,400	77,707	102,500
251-5400-442.26-00	Workers Compensation	5,014	7,000	6,128	7,400
	Subtotal	216,782	262,100	224,326	272,900
Operating Expenses					
Professional Service Fees					
251-5400-442.33-44	Water Well Evaluation	5,400	25,000	25,000	25,000
251-5400-442.33-62	Environmental Consultant	21,119	10,000	10,000	10,000
251-5400-442.34-30	Lab Work	11,984	25,000	25,000	25,000
251-5400-442.34-32	Water Consultant	0	0	0	0
251-5400-442.34-43	Contract Mowing	45,286	51,500	51,500	51,500
251-5400-442.34-45	Brazoria County Conservation	25,789	22,999	22,999	28,000
	Subtotal	109,578	134,499	134,499	139,500
251-5400-442.41-10	BWA - Water Purchase	2,979,240	3,358,000	3,358,000	3,650,000
Maintenance & Repair					
251-5400-442.43-10	Building	5,215	15,000	15,000	15,000
251-5400-442.43-20	Water Production/Distribution	279,636	360,000	360,000	360,000
251-5400-442.43-21	Fire Hydrant Maintenance	31,137	75,000	75,000	75,000
251-5400-442.43-30	Wells	23,948	220,000	220,000	220,000
251-5400-442.43-40	Vehicles	11,402	12,500	12,500	15,000
251-5400-442.43-50	Equipment	24,310	50,000	50,000	60,000
251-5400-442.43-52	Generators	3,804	5,000	5,000	5,000
251-5400-442.43-90	Maintenance Contracts	41,882	60,000	60,000	60,000
	Subtotal	421,334	797,500	797,500	810,000

LINE ITEMS

WATER - 5400

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
Insurance					
251-5400-442.52-01	Property	198	200	200	200
251-5400-442.52-02	Liability	6,254	6,300	6,300	6,300
	Subtotal	6,452	6,500	6,500	6,500
251-5400-442.53-00	Communication	23,823	30,000	30,000	30,000
251-5400-442.57-00	Training	7,084	15,000	15,000	15,000
251-5400-442.58-00	Travel	0	5,000	5,000	5,000
251-5400-442.59-10	Dues and Memberships	2,592	2,500	2,500	2,500
251-5400-442.59-20	State Permit	33,236	35,000	35,000	36,000
General Supplies					
251-5400-442.61-10	Office	692	1,000	1,000	1,000
251-5400-442.61-20	Wearing Apparel	5,941	7,500	7,500	7,500
251-5400-442.61-30	Gasoline & Diesel	4,303	7,000	7,000	7,000
251-5400-442.61-31	Fuel - CNG	2,481	2,500	2,500	3,000
251-5400-442.61-40	Operating	14,198	27,000	27,000	27,000
251-5400-442.61-41	Meters	0	0	0	0
251-5400-442.61-50	Chemicals	212,103	300,000	300,000	300,000
	Subtotal	239,718	345,000	345,000	345,500
251-5400-442.62-10	Natural Gas	0	0	1,500	2,000
251-5400-442.62-20	Electricity	233,164	210,000	210,000	214,200
	Operating Expenses Subtotal	4,056,238	4,938,999	4,940,499	5,256,200
Operating Transfers					
251-5400-491.13-00	Equipment Replacement	62,960	63,000	63,000	63,000
	Subtotal	62,960	63,000	63,000	63,000
	Total Water	\$4,934,525	\$5,976,599	\$5,813,622	\$6,333,700

WASTEWATER - 6000

<i>Expenditures - Detail</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
251-6000-444.11-11	Service/Maintenance	\$442,904	\$490,700	\$367,739	\$500,400
251-6000-444.11-12	Office Clerical	25,448	29,000	20,729	22,800
251-6000-444.11-13	Technical	227,966	245,100	189,490	253,800
251-6000-444.11-16	Management/Supervision	265,560	312,600	234,576	323,800
251-6000-444.11-99	Miscellaneous	12,779	0	0	0
251-6000-444.13-00	Overtime	126,719	100,000	49,932	100,000
	Subtotal	1,101,376	1,177,400	862,466	1,200,800
Employee Benefits					
251-6000-444.21-01	Health	176,421	185,400	133,958	185,400
251-6000-444.21-02	Life	1,461	1,400	1,146	1,400
251-6000-444.21-03	Dental	10,132	10,300	7,907	10,300
251-6000-444.21-04	Long Term Disability	3,964	4,800	3,284	4,900
251-6000-444.21-05	CareHere Clinic	8,480	0	6,618	0
251-6000-444.22-00	Social Security	80,986	90,100	63,109	91,900
251-6000-444.23-00	Retirement	137,558	156,000	114,484	165,900
251-6000-444.26-00	Workers Compensation	10,046	10,600	8,530	10,900
	Subtotal	429,048	458,600	339,036	470,700
Operating Expenses					
251-6000-444.33-32	Outside Engineers	0	0	0	0
251-6000-444.33-62	Environmental Consultant	10,019	5,000	5,000	5,000
251-6000-444.34-30	Testing Laboratory	20,197	25,000	25,000	25,000
251-6000-444.34-42	Line Repair	37,098	0	0	0
251-6000-444.34-75	Sludge Disposal	68,116	90,000	90,000	165,000
Maintenance & Repair					
251-6000-444.43-10	Building	49,033	70,000	70,000	70,000
251-6000-444.43-20	Wastewater Collection System	278,289	450,000	450,000	450,000
251-6000-444.43-40	Vehicles	54,209	40,000	40,000	40,000
251-6000-444.43-50	Equipment	210,387	350,000	350,000	350,000
251-6000-444.43-52	Generators	14,951	20,000	20,000	20,000
251-6000-444.43-90	Maintenance Contracts	38,509	50,000	50,000	50,000
	Subtotal	645,378	980,000	980,000	980,000
251-6000-444.44-02	Rental - Equipment	5,684	2,000	2,000	2,000

LINE ITEMS

WASTEWATER - 6000

		2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-26 Proposed
Operating Expenses (Cont.)					
Insurance					
251-6000-444.52-01	Property	58,820	58,900	58,900	58,900
251-6000-444.52-02	Liability	11,472	11,500	11,500	11,500
	Subtotal	70,292	70,400	70,400	70,400
251-6000-444.53-00	Communication	12,812	16,000	16,000	16,000
251-6000-444.57-00	Training	4,315	16,000	16,000	16,000
251-6000-444.58-00	Travel	54	4,000	4,000	4,000
251-6000-444.59-10	Dues & Memberships	483	2,500	2,500	2,500
251-6000-444.59-20	State Inspection	72,061	50,000	50,000	50,000
General Supplies					
251-6000-444.61-10	Office	612	1,500	1,500	1,500
251-6000-444.61-20	Wearing Apparel	5,940	8,000	8,000	8,000
251-6000-444.61-30	Gasoline & Diesel	57,790	41,000	41,000	41,000
251-6000-444.61-31	Fuel - CNG	2,586	5,000	5,000	5,000
251-6000-444.61-40	Operating	50,686	29,000	29,000	30,000
251-6000-444.61-50	Chemicals	288,152	265,000	265,000	300,000
251-6000-444.61-55	Laboratory Chemicals	20,333	40,000	40,000	40,000
251-6000-444.61-57	Laboratory Non-Chemicals	7,999	15,000	15,000	15,000
	Subtotal	434,098	404,500	404,500	440,500
251-6000-444.62-10	Natural Gas	0	0	0	0
251-6000-444.62-20	Electricity	409,621	366,000	366,000	373,350
	Operating Expenses Subtotal	1,790,228	2,031,400	2,031,400	2,149,750
Operating Transfers					
251-6000-491.13-00	Equipment Replacement	127,600	127,600	127,600	127,600
	Subtotal	127,600	127,600	127,600	127,600
	Total Wastewater	\$3,448,252	\$3,795,000	\$3,360,502	\$3,948,850

SANITATION - 7600

<i>Expenditures - Detail</i>		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Salaries & Wages					
251-7600-432.11-11	Service/Maintenance	\$1,043,241	\$1,115,800	\$1,063,234	\$1,162,900
251-7600-432.11-12	Office Clerical	41,252	43,700	20,561	40,000
251-7600-432.11-13	Technical	37,177	40,900	31,345	41,800
251-7600-432.11-16	Management/Supervision	114,967	118,500	124,256	124,900
251-7600-432.14-03	Temp/Seasonal	131,502	145,000	145,000	145,000
251-7600-432.11-99	Miscellaneous	15,240	0	0	0
251-7600-432.13-00	Overtime	175,607	178,000	90,063	178,000
251-7600-432.14-02	Contract Labor	4,093	0	0	0
	Subtotal	1,563,079	1,641,900	1,474,459	1,692,600
Employee Benefits					
251-7600-432.21-01	Health	230,532	241,400	209,623	241,400
251-7600-432.21-02	Life	1,922	1,600	1,798	1,600
251-7600-432.21-03	Dental	13,285	13,400	12,445	13,400
251-7600-432.21-04	Long Term Disability	4,956	6,100	4,942	6,300
251-7600-432.21-05	CareHere Clinic	11,119	0	10,416	0
251-7600-432.22-00	Social Security	106,599	111,400	100,124	115,200
251-7600-432.23-00	Retirement	176,540	198,300	176,507	213,800
251-7600-432.26-00	Workers Compensation	24,721	27,900	26,243	28,900
	Subtotal	569,674	600,100	542,098	620,600
Operating Expenses					
Professional Service Technical					
251-7600-432.33-58	Sanitation Rate Consultant	0	20,000	20,000	20,000
251-7600-432.34-43	Contract Mowing	0	0	-4,823	0
251-7600-432.34-76	Waste Disposal Contract	1,123,644	1,353,000	1,353,000	1,353,000
251-7600-432.34-77	Recycling Services	202,023	225,000	225,000	225,000
251-7600-432.34-78	Wood Grinding Services	60,087	120,000	120,000	120,000
	Subtotal	1,385,754	1,718,000	1,713,177	1,718,000
Maintenance & Repair					
251-7600-432.43-28	Landfill Road	-8,121	0	0	0
251-7600-432.43-29	Chipping Facility	2,856	6,000	6,000	5,000
251-7600-432.43-40	Vehicles	713,615	250,000	250,000	250,000
251-7600-432.43-50	Non Fleet Equipment	8,422	0	0	0
251-7600-432.43-52	Containers	31,164	30,000	30,000	50,000
251-7600-432.43-90	Maintenance Contracts	6,069	20,000	20,000	20,000
	Subtotal	747,936	286,000	286,000	305,000
251-7600-432.44-02	Rental - Vehicles	1,911	1,850	1,850	0
Insurance					
251-7600-432.52-01	Property	4,677	4,700	4,700	2,000
251-7600-432.52-02	Liability	62,739	60,300	60,300	60,000
	Subtotal	67,416	65,000	65,000	62,000

LINE ITEMS

SANITATION - 7600

		2023-24	2024-25	2024-25	2025-26
		Actual	Budget	Estimated	Proposed
Operating Expenses (Cont.)					
251-7600-432.53-00	Communication	3,066	2,300	2,300	2,300
251-7600-432.57-00	Training	264	700	700	700
251-7600-432.58-00	Travel	134	500	500	500
251-7600-432.59-10	Dues and Memberships	245	250	250	300
General Supplies					
251-7600-432.61-10	Office	1,329	1,500	1,500	1,500
251-7600-432.61-20	Wearing	17,498	15,000	15,000	18,500
251-7600-432.61-30	Gasoline & Diesel	24,805	31,000	31,000	25,000
251-7600-432.61-31	Fuel - CNG	64,100	74,000	74,000	74,000
251-7600-432.61-40	Operating	74,799	85,000	85,000	85,000
Subtotal		182,531	206,500	206,500	204,000
Operating Expenses Subtotal		2,395,326	2,301,100	2,296,277	2,312,800
Operating Transfers					
251-7600-491.13-00	Equipment Replacement	525,890	525,900	525,900	525,900
Subtotal		525,890	525,900	525,900	525,900
Total Sanitation		\$5,053,969	\$5,069,000	\$4,838,734	\$5,151,900

