

# City of Lufkin, Texas

## Annual Operating Budget - Draft

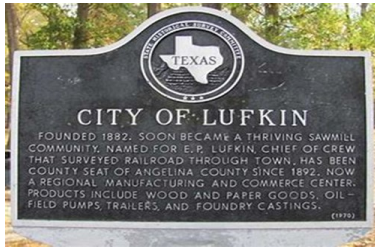


**Fiscal Year 2020-2021**



This solar powered sign lights up brightly at night. It is easy to read and represents the timber history of Lufkin and East Texas by having a half cross section of an East Texas Loblolly Pine log as the sign background and a pine tree as the "I" in Lufkin. The sign also provides the year the town was established although that is less readable as you drive by in a car.

The signs were designed by a joint effort of the City and Angelina Beautiful/Clean and were created by Signs by Debbie



Official City of Lufkin historical marker, Angelina County.



Map of Texas showing location of Lufkin TX . Lufkin's Geological Coordinates are 31.332937 N, -94.72788 E.



Highway Department of Transportation City of Lufkin sign.



A new art piece in downtown Lufkin is letting citizens and tourist (almost literally) become a part of the city. A multi-colored sign created by local artist Jeffie Brewer spells out "Lufkin" with the letter I missing. That's where pedestrians can stand in for the letter.

# DRAFT ANNUAL OPERATING BUDGET

FOR FISCAL YEAR  
OCTOBER 1, 2020 - SEPTEMBER 30, 2021



Bob F. Brown  
Mayor

City Council

Guessippina Bonner  
Ward 1

Robert Shankle  
Ward 2

Lynn Torres  
Ward 3

Mark Hicks  
Ward 4

Rocky Thigpen  
Ward 5

Sarah Murray  
Ward 6

Bruce Green, Interim City Manager  
Belinda Melancon, Director of Finance



This budget will raise more revenue from property taxes than last year's budget by an amount of \$368,193, which is a 0% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$117,173.

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

**For:**

**Against:**

**Present** and not voting:

**Absent:**

### Property Tax Rate Comparison

|  | <b>2019-2020</b> | <b>2018-2019</b> |
|--|------------------|------------------|
| Property Tax Rate:                               | \$0.531135/100   | \$0.531135       |
| No New Revenue Tax Rate:                         | \$0.516624/100   |                  |
| No New Revenue Maintenance & Operation Tax Rate: | \$0.380288/100   |                  |
| Voter Approval Tax Rate:                         | \$0.715297/100   |                  |
| Debt Rate:                                       | \$0.151730/100   |                  |

Total debt obligation for City of Lufkin secured by property taxes: \$40,595,000.00





## **CITY OF LUFKIN**

### **Vision Statement**

*Guided by City Council Leadership, we will be an organization that offers an excellent quality of life for its citizens.*

### **Our Mission**

*To meet the needs of the citizens.*

### **Our Values**

#### **We will COMMUNICATE -**

Throughout the organization  
To create solutions  
Everyone's input is valued

#### **We will have INTEGRITY -**

We are trustworthy  
We have a willingness to serve  
We have a commitment to fairness

#### **We will be held ACCOUNTABLE -**

We accept responsibility for our actions and results

#### **We will strive for TEAMWORK -**

We will work together harmoniously toward common goals

#### **We will demonstrate a strong WORK ETHIC -**

We display a daily effort in applying required skills to complete assigned tasks

#### **We will be INNOVATIVE –**

We encourage and support change through seeking better ways to do our jobs



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## Significant Proposed Changes 2020-2021 Annual Budget

### Tax Rate

The proposed tax rate for Fiscal Year 2021 is \$0.531135, which is greater than the No-New Revenue tax rate of \$0.516624. The breakdown will be \$.391135 for O&M, and \$.1400 for debt service.

### Water & Sewer Rates

A 2% increase in water & sewer rates is proposed for FY2021. This is the second annual installment resulting from the 2019 rate study.

| FY 2021 Significant Changes |                     |  |            |
|-----------------------------|---------------------|--|------------|
| Fund                        | Dept.               | Change   | Amount     |
| <b>General</b>              |                     |  |            |
|                             | General Government  | Cancelled Crown Colony Membership for City Manager   | \$ (5,580) |
|                             |                     | Cancelled Lufkin/Angelina County Day sponsorship, moved to Economic Development  | (1,000)    |
|                             |                     | Cancelled Harold's House - Angelina Alliance for Children contribution   | (7,500)    |
|                             |                     | Cancelled Concerned Black Men - Don Boyd Summer Camp contribution  | (6,000)    |
|                             |                     | Cancelled Friendship Social Club - Juneteenth Celebration contribution   | (1,000)    |
|                             |                     | Cancelled Angelina County Child Welfare contribution   | (6,000)    |
|                             | City Administration | Addition of Deputy City Manager for part of FY 2020 and all of FY 2021. Vacancy of City Manager for a portion of FY 2021 | 128,220    |
|                             | Finance Department  | Savings in FY 2021 for full year of new EMS Software, HealthEMS  | (14,100)   |
|                             |                     | Discontinued EMS Billing Clerk 105 position  | (40,337)   |
|                             | Legal               | Discontinued retainer for City Attorney, Deputy City Manager position added in FY 2020                                   | (84,000)   |

|  |  |           |
|--|--|-----------|
| Municipal Court                        | Discontinued Court Clerk 102.5 Position  | (38,893)  |
|  | Discontinue Court Clerk 102.5 position effective December 31, 2020   | (26,573)  |
|  | Discontinue Municipal Judge Position effective December 31, 2020   | (84,011)  |
|  | Discontinue City Marshall Position effective May 31, 2021  | (17,834)  |
|  | Discontinue Part time Warrant Officer position - Value of position included for Police overtime for purpose of serving warrants (\$12,969) | -         |
|  | Contract Municipal Judge Part Time   | 40,000    |
| Human Resources Information Technology | Contract Prosecutor Part Time  | 40,000    |
|  | Discontinued City Hall Receptionist position   | (36,323)  |
| Police Department                      | Reductions to equipment and computer maintenance   | (23,500)  |
|  | Discontinued System Tech Position  | (89,032)  |
| Fire Department                        | Discontinue Prosecutor position Effective December 31, 2020  | (85,624)  |
|  | Discontinued Clerk Journeyman position   | (40,337)  |
| Emergency Management Engineering       | Discontinued Asst. Fire Marshall/Inspector   | (92,422)  |
|  | Discontinued Maintenance Worker position   | (40,371)  |
| Street Department                      | Reduced travel & training requirements for emergency management  | (17,100)  |
|  | Reduction to salary of City Planner  | (30,000)  |
| Parks & Recreation                     | Discontinued Engineering Technician 107 position   | (58,903)  |
|  | Reduction to overlay program   | (80,000)  |
| Fleet Maintenance                      | Discontinued Driver II - 104 position  | (45,427)  |
|  | Discontinued Maintenance Worker 101.5 position   | (37,419)  |
|  | Discontinued Administrative Assistant Position 105   | (56,009)  |
|  | Reduction in amount to Boys & Girls Club   | (15,000)  |
|  | Reduction of Summer Temp Employees   | (45,000)  |
|  | Discontinued the Outreach Program  | (177,590) |
|  | Discontinued Recreational Specialist 108   | (61,840)  |
|  | Discontinued Laborer 101 position  | (143,980) |
|  | Discontinued Laborer 101 position  |           |
|  | Reclassified (2) laborer 101 positions with Maintenance Worker 101.5 positions funded through Water/Sewer and Solid Waste)                 |           |
|  | Discontinued Equipment Mechanic 105 position   | (49,220)  |



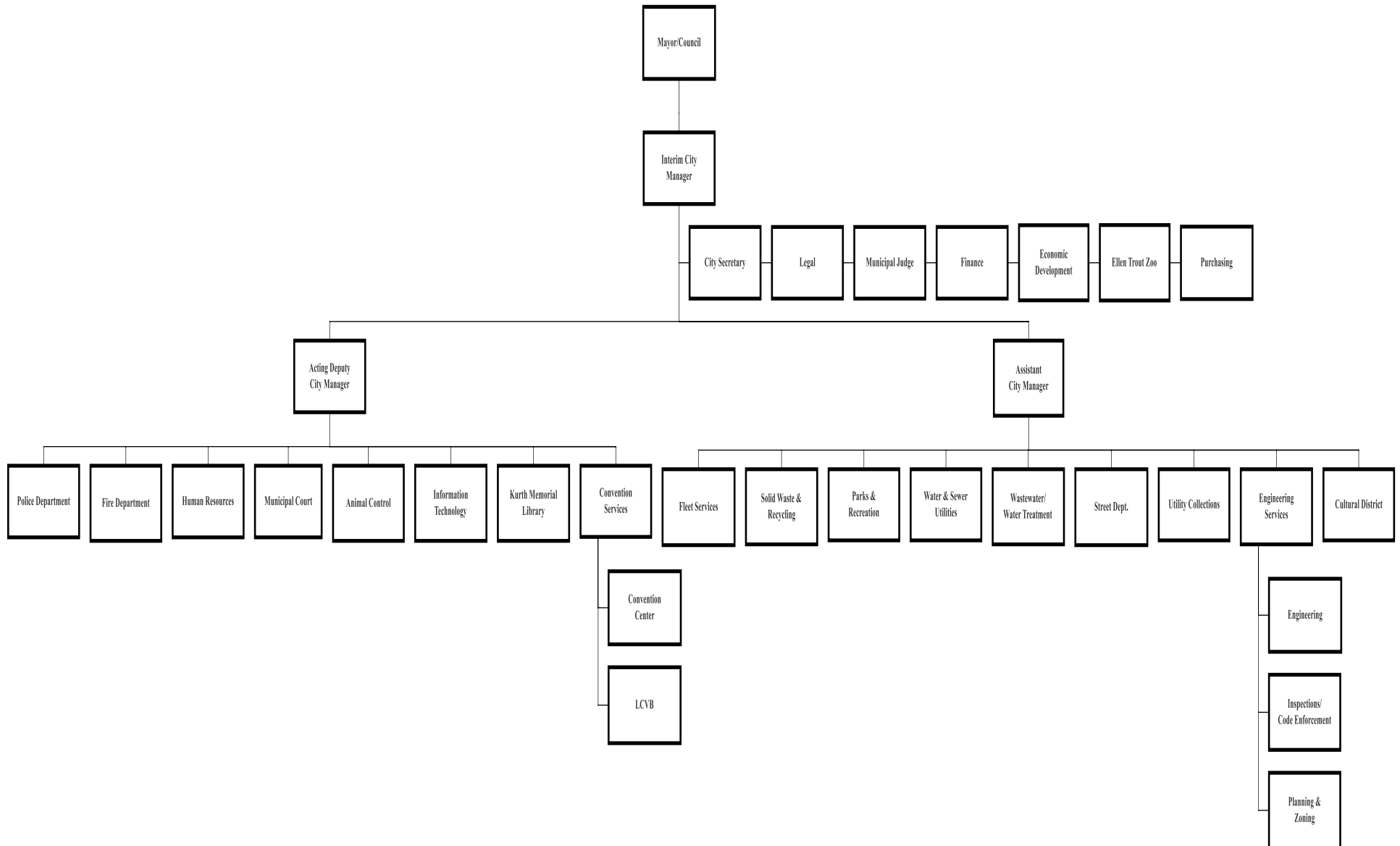
|  |                        |  |           |
|--|------------------------|--|-----------|
|  | Kurth Memorial Library | Discontinued Summer Reading Asst. 101 position   | (1,445)   |
|  |                        | Discontinued Summer Reading Asst. 101 position   | (1,445)   |
|  |                        | Discontinued Library Aide 101 Part time position   | (13,569)  |
|  |                        | Discontinued Library Aide 101 Part time position   | (13,569)  |
|  |                        | Discontinued Clerk Entry 101 position  | (36,139)  |
|  |                        | Discontinue Library Asst 103 position  | (43,752)  |
|  |                        | Effective January 31, 2021   |           |
|  | All Departments        | Reduction in Credit Card Fee & Merchant Services Contract  | (3,000)   |
|  |                        | <b>Additional reductions have been taken in the areas of travel &amp; training, supplies and maintenance from all departments.</b> |           |
| <b>Hotel/Motel Tax Fund</b>              |                        |  |           |
|  | HOT Board              | Reduction in Contributions due to reduced Hotel/Motel Tax Revenues   | (54,258)  |
| <b>Pines Theater Special Events Fund</b> |                        |  |           |
|  |                        | Reduction in contract amount paid to Angelina Arts Alliance  | (80,000)  |
|  |                        | Reduction in Special Event expenditures  | (10,000)  |
| <b>Water/Wastewater Fund</b>             |                        |  |           |
|  |                        | Increase in Landfill Costs (9 months)  | 43,855    |
|  |                        | Discontinued Light Equipment Operator 103 position   | (42,202)  |
|  |                        | Discontinued Light Equipment Operator 103 position   | (42,202)  |
|  |                        | Discontinued Clerk Journeyman 103 Position   | (50,719)  |
|  |                        | Discontinued Project Manager position  | (78,102)  |
|  |                        | Discontinued Utility Collections Office Manager position   | (57,826)  |
|  |                        | Addition of Public Works Admin Asst  | 49,220    |
| <b>Solid Waste/Recycling Fund</b>        |                        |  |           |
|  |                        | Increase in Landfill Costs (9 months)  | 65,685    |
|  |                        | Discontinued Laborer 101 Recycling position  | (35,995)  |
|  |                        | Discontinued Laborer 101 Recycling position  | (35,995)  |
|  |                        | Proposal to discontinue Curbside Recycling Program   | (131,873) |

## Department Matrix

The table below reflects the correlation between departments and the service centers. Listed across the top are the responsibility centers. Listed along the left side of the matrix are the departments, or service centers. Appropriate areas have been shaded in distinguishing colors to indicate which departmental responsibility centers.

| Departments            | Responsibility Centers |              |               |                       |                      |
|------------------------|------------------------|--------------|---------------|-----------------------|----------------------|
|                        | General Government     | Public Works | Public Safety | Community Development | Culture & Recreation |
| General Government     |                        |              |               |                       |                      |
| City Administration    |                        |              |               |                       |                      |
| Finance                |                        |              |               |                       |                      |
| Legal                  |                        |              |               |                       |                      |
| Tax                    |                        |              |               |                       |                      |
| Human Resources        |                        |              |               |                       |                      |
| Building Services      |                        |              |               |                       |                      |
| Information Technology |                        |              |               |                       |                      |
| Police                 |                        |              |               |                       |                      |
| Fire                   |                        |              |               |                       |                      |
| Municipal Court        |                        |              |               |                       |                      |
| City Marshall          |                        |              |               |                       |                      |
| Inspection Services    |                        |              |               |                       |                      |
| Emergency Management   |                        |              |               |                       |                      |
| Animal Control         |                        |              |               |                       |                      |
| Engineering            |                        |              |               |                       |                      |
| Streets                |                        |              |               |                       |                      |
| Parks and Recreation   |                        |              |               |                       |                      |
| Fleet Maintenance      |                        |              |               |                       |                      |
| Planning & Zoning      |                        |              |               |                       |                      |
| Zoo                    |                        |              |               |                       |                      |
| Community Dev/Main St  |                        |              |               |                       |                      |
| Librarv                |                        |              |               |                       |                      |
| Utility Collections    |                        |              |               |                       |                      |
| Wastewater Treatment   |                        |              |               |                       |                      |
| Water Production       |                        |              |               |                       |                      |
| Water/Sewer Utilities  |                        |              |               |                       |                      |
| Solid Waste            |                        |              |               |                       |                      |
| Recycling              |                        |              |               |                       |                      |
| Convention Center      |                        |              |               |                       |                      |
| Special Recreation     |                        |              |               |                       |                      |
| Pines Theater          |                        |              |               |                       |                      |
| Zoo Building           |                        |              |               |                       |                      |
| Court                  |                        |              |               |                       |                      |
| Animal Control Kurth   |                        |              |               |                       |                      |
| Animal Attic Gift Shop |                        |              |               |                       |                      |
| Community Dev/Dwtwn    |                        |              |               |                       |                      |
| Economic Development   |                        |              |               |                       |                      |
| LCVB                   |                        |              |               |                       |                      |

**City of Lufkin, Texas  
Organizational Chart  
8/1/2020**



**CITY OF LUFKIN**  
**FY2021 BUDGET PREPARATION**  
**CALENDAR OF EVENTS**

| <u>DATE</u>         | <u>ACTION</u>   | <u>RESPONSIBILITY</u>                               | <u>DESCRIPTION</u>  |
|---------------------|---|---|---|
| Scheduled as needed | HTE Training  |   | Training will be held in the department requesting the training.  |
| April 6, 2020       | Send Budget Review Schedule to Department Heads                                 | Laura Flores  | Schedule of meetings will be developed and sent to department heads.  |
| April 15, 2020      | Budget Kickoff Room 102 @ 2 pm  | Department Heads, Applicable Staff and Budget Team  | Initial budget meeting to establish guidelines for the FY2021 budget process, budget format, requirements, and distribute budget instruction manuals and materials. |
| April 24, 2020      | FY 2020 Revised Revenue Estimates and Budget Expenditure Estimates              | Department Heads and applicable staff               | Completed Revenue estimates and current year annualized expenditures are due in HTE from responsible departments.   |
| April 27, 2020      | Change Security @ 5PM   | All Departments                                     | Change Authority in HTE so that no further changes can be made to the FY2020 Revised Revenues and Expenditures.   |
| April 27, 2020      | Completed FY2020 Revised Revenue and Estimates                                  | Finance Department                                  | Departmental FY 2020 budget drafts due to be completed in H.T.E. Finance will begin to prepare for budget reviews.  |
| May 1, 2020         | Computer Setup  | Finance Department                                  | Coordinate Computer Setup for Room 202 for Budget Reviews.  |
| May 5, 2020         | Departmental FY2020 Revised Revenue Estimates and Budget Expenditures Estimates | City Manager, Department Heads, staff & Budget Team | Staff and Budget Team to meet with each Department Head to review departmental Revised budgets.   |



|                                  |  |  |  |
|----------------------------------|--|--|--|
| May 15, 2020                     | FY2021 Proposed Revenue and Budget Expenditures                    | Department Heads and Applicable Staff                | Completed Revenue estimates and current year annualized expenditures for FY2021 are due in H.T.E. from responsible departments.  |
| May 15, 2020                     | Change Security @ 5PM  | All Departments                                      | Change Authority in HTE so that no further changes can be made to the FY2021 Proposed Revenue Estimates and Expenditures by the Departments.                                 |
| May 19, 2020                     | Mid-Year Budget Amendment to Council                               | Finance Department, City Manager                     | Presentation of FY2020 Revised Budget, Mid-Year Budget Amendment to City Council for 1 <sup>st</sup> Reading.  |
| May 26 – June 3, 2020            | Departmental FY2021 Budget and Supplemental Request Reviews Rm 202 | City Manager, Department Heads, Staff, & Budget Team | Staff and Budget Team to meet with each Department Head to review departmental budgets.  |
| June 2, 2020                     | Mid-Year Budget Amendment to Council                               | Finance Department, City Manager                     | Presentation of FY2020 Revised Budget, Mid-Year Budget Amendment to City Council for 2 <sup>nd</sup> Reading and Approval.   |
| June 14, 2020                    | Completed FY2021 Departmental Budget Page Due to Finance Dept.     | Department Heads and Applicable Staff                | Completed FY2021 Departmental Budget Page due to Finance Dept. including <u>UPDATED</u> Mission Statements, Description of Services, Work Program, and Performance Measures. |
| June 23, 2020                    | Council Budget Workshop  | City Council & City Staff                            | Council review of departmental budget requests   |
| July 24, 2020 (by July 31, 2020) | Receive Certified Property Values                                  | Chief Appraiser                                      | Complete Ad Valorem revenue projections for budget.  |
| August 7, 2020                   | Effective and Rollback Tax Rates Published                         | Tax Assessor/Collector /Finance Director             | The effective tax rate for fiscal 2020 is published in the local newspaper.  |

|   |  |                                 |  |
|---|--|---------------------------------|--|
| August 16, 2020   | File Draft Budget                                | Budget Officer                  | A copy of the Draft Budget Book is filed with the municipal clerk and is available for inspection by the public and published on the City's website.   |
| August 18, 2020   | Set public hearing on Draft Budget               | City Council                    | Council sets date for public hearings on the proposed budget and on the tax rate.  |
| August 20, 2020<br>(Special Called meeting of City Council)@noon* | Discussion and Vote on Proposed Tax Rate         | City Council                    | Discussion and record vote of Council for the Proposed Tax Rate per Tax Code 26.06 (b-2)   |
| August 22, 2020   | Publish notice of budget hearing                 | Budget team                     | Publish notice of budget hearing in local newspaper and on the City of Lufkin website.   |
| August 22, 2020   | Notice of Proposed Tax Rate                      | City Secretary/Finance Director | 1 <sup>st</sup> ¼ Page notice in newspaper, Website and TV. Must be published at least 7 days before public hearings. Must run 60 second notice on public TV at least 5 times per day between 7 am and 9 pm for at least 7 days. |
| September 1, 2020   | Budget Submission to Council                     | City Manager                    | Draft Budget and transmittal letter submitted to City Council.   |
|   | Public Hearing *                                 | City Council                    | A public hearing is held by Council to receive public input regarding the FY 2020/2021 Operating Budget.   |
|   | 1 <sup>st</sup> Reading of Budget Ordinance*     | City Council                    | First reading of Budget Ordinance.   |
|   | 1 <sup>st</sup> Public Hearing on Tax Rate       | City Council                    | First public hearing on proposed tax rate.   |
|   | 1 <sup>st</sup> Reading of Tax Rate Ordinance    | City Council                    | First reading of Tax Rate Ordinance  |
|   | 1 <sup>st</sup> Reading of Water and Sewer Rates |                                 | First reading of Water & Sewer rate Ordinance  |
| September 15, 2020  | 2 <sup>nd</sup> Reading of Budget Ordinance*     | City Council                    | Second reading of Budget Ordinance and adoption.   |
|   | 2 <sup>nd</sup> Reading of Tax Rate Ordinance    | City Council                    | Second reading of Tax Rate Ordinance and adoption.   |

2<sup>nd</sup> Reading of  
Water & Sewer  
Rate Ordinance

Second reading of Water & Sewer  
Rate Ordinance and adoption.

December 3,  
2020

Distribution of  
Final Budget  
Document

Budget Team

Final Budget Document published  
and distributed.

\* Requires 72 hour Open Meeting Notice





**CITY OF LUFKIN**  
**GENERAL FUND SUMMARY**  
**Fiscal Year 2021 Operating Budget**

|   | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|---|----------------------|----------------------|------------------------|----------------------|
|   | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Balance</b>                            | \$ 10,622,499        | \$ 10,766,377        | \$ 11,035,337          | \$ 10,984,389        |
| <b>Revenues</b>                                     |                      |                      |                        |                      |
| Taxes   | 21,952,218           | 22,186,546           | 21,880,487             | 21,885,825           |
| Franchise taxes                                     | 2,536,204            | 2,425,500            | 2,373,207              | 2,398,500            |
| Licenses & permits                                  | 385,541              | 370,550              | 401,677                | 417,220              |
| Charges for service                                 | 2,419,450            | 2,677,075            | 2,753,915              | 2,672,374            |
| Fines & forfeitures                                 | 734,547              | 723,050              | 559,028                | 474,050              |
| Miscellaneous revenue                               | 649,444              | 451,010              | 693,500                | 418,337              |
| Inter-governmental revenue                          | 139,893              | -                    | 96,877                 | -                    |
| Sub-Total   | 28,817,297           | 28,833,731           | 28,758,691             | 28,266,306           |
| Intra-governmental revenue                          | 5,271,764            | 5,657,683            | 5,824,350              | 5,276,800            |
| Total Revenues & Transfers                          | 34,089,061           | 34,491,414           | 34,583,041             | 33,543,106           |
| <b>Total Funds Available</b>                        | <b>\$ 44,711,560</b> | <b>\$ 45,257,791</b> | <b>\$ 45,618,378</b>   | <b>\$ 44,527,495</b> |
| <b>Expenditures</b>                                 |                      |                      |                        |                      |
| Personnel services                                  | \$ 25,929,718        | \$ 26,516,425        | \$ 26,355,004          | \$ 25,633,181        |
| Supplies  | 1,431,219            | 1,651,113            | 1,611,222              | 1,474,284            |
| Equipment maintenance                               | 1,769,328            | 2,046,996            | 1,935,631              | 1,845,000            |
| Miscellaneous services                              | 3,906,732            | 4,567,265            | 4,337,473              | 4,278,371            |
| Sundry charges                                      | 119,513              | 147,870              | 137,201                | 117,400              |
| Debt service  | -                    | 17,458               | 17,458                 | 17,458               |
| Transfers out                                       | 473,240              | 200,000              | 200,000                | 165,000              |
| Capital outlay                                      | 63,470               | -                    | 40,000                 | -                    |
| Total Operating Expenditures                        | 33,693,220           | 35,147,127           | 34,633,989             | 33,530,694           |
| Excess(deficiency) of revenues<br>over expenditures | 395,841              | (655,713)            | (50,948)               | 12,412               |
| Fund balance ending                                 | 11,018,340           | 10,110,664           | 10,984,389             | 10,996,801           |
| <b>Total Funds Applied</b>                          | <b>\$ 44,711,560</b> | <b>\$ 45,257,791</b> | <b>\$ 45,618,378</b>   | <b>\$ 44,527,495</b> |
| General government                                  | \$ 3,898,011         | \$ 3,877,503         | \$ 3,976,542           | \$ 3,709,870         |
| Public safety                                       | 19,557,411           | 20,380,009           | 20,188,264             | 19,960,055           |
| Public works  | 5,474,625            | 5,975,958            | 5,563,754              | 5,461,431            |
| Culture and recreation                              | 3,934,413            | 4,327,696            | 4,325,879              | 3,809,903            |
| Non departmental                                    | 828,760              | 585,961              | 579,550                | 589,435              |
| <b>Total Departmental Expenditures</b>              | <b>33,693,220</b>    | <b>35,147,127</b>    | <b>34,633,989</b>      | <b>33,530,694</b>    |
| Excess(deficiency) of revenues<br>over expenditures | 395,841              | (655,713)            | (50,948)               | 12,412               |
| Fund balance ending                                 | 11,018,340           | 10,110,664           | 10,984,389             | 10,996,801           |
| <b>Total Funds Applied</b>                          | <b>\$ 44,711,560</b> | <b>\$ 45,257,791</b> | <b>\$ 45,618,378</b>   | <b>\$ 44,527,495</b> |
| Fund balance requirements                           | 8,423,305            | 8,786,782            | 8,786,782              | 8,382,674            |
| Amount over Policy                                  | \$ 2,595,035         | \$ 1,323,882         | \$ 2,197,607           | \$ 2,614,128         |

**CITY OF LUFKIN  
GENERAL FUND  
REVENUE BY SOURCE  
Fiscal Year 2021 Operating Budget**

| <b>SOURCE OF REVENUE</b>             | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Budget</b> | <b>FY2020<br/>Adjusted</b> | <b>FY2021<br/>Budget</b> |
|--------------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| <b>Taxes</b>                         |                          |                          |                            |                          |
| Ad Valorem - current year            | \$ 7,663,172             | \$ 8,114,499             | \$ 8,114,499               | \$ 8,459,620             |
| Ad Valorem - prior year              | 77,780                   | 120,000                  | 80,000                     | 80,000                   |
| Penalty & interest                   | 96,274                   | 90,000                   | 90,000                     | 90,000                   |
| Sales taxes                          | 15,282,972               | 15,012,771               | 14,722,525                 | 14,370,046               |
| Economic development trf             | (1,273,581)              | (1,251,064)              | (1,226,877)                | (1,214,341)              |
| Mixed beverage taxes                 | 104,132                  | 99,000                   | 99,000                     | 99,000                   |
| Taxicab tax                          | 1,469                    | 1,340                    | 1,340                      | 1,500                    |
| <b>Total Taxes</b>                   | <b>21,952,218</b>        | <b>22,186,546</b>        | <b>21,880,487</b>          | <b>21,885,825</b>        |
| <b>Franchise Taxes</b>               |                          |                          |                            |                          |
| Electric franchise taxes             | 1,461,435                | \$ 1,450,000             | \$ 1,415,707               | \$ 1,430,000             |
| Gas franchise taxes                  | 316,258                  | 315,000                  | 297,000                    | 308,000                  |
| Cable franchise taxes                | 402,847                  | 275,000                  | 275,000                    | 275,000                  |
| Communications franchise taxes       | 280,145                  | 285,000                  | 285,000                    | 285,000                  |
| Other                                | 75,519                   | 100,500                  | 100,500                    | 100,500                  |
| <b>Total Franchise Taxes</b>         | <b>2,536,204</b>         | <b>2,425,500</b>         | <b>2,373,207</b>           | <b>2,398,500</b>         |
| <b>Licenses &amp; Permits</b>        |                          |                          |                            |                          |
| Building permits & inspect. fees     | 283,295                  | \$ 300,000               | \$ 325,000                 | \$ 325,000               |
| Plumbing permits & inspect. fees     | 19,557                   | 18,000                   | 7,000                      | 9,000                    |
| Electrical permits & inspect. fees   | 20,932                   | 15,000                   | 7,500                      | 8,000                    |
| Heat/Vent permits & inspect. fees    | 20,280                   | 17,000                   | 5,500                      | 6,000                    |
| Other permits                        | 37,553                   | 17,950                   | 54,111                     | 66,500                   |
| Other licenses                       | 3,924                    | 2,600                    | 2,566                      | 2,720                    |
| <b>Total Licenses &amp; Permits</b>  | <b>385,541</b>           | <b>370,550</b>           | <b>401,677</b>             | <b>417,220</b>           |
| <b>Charges for Service</b>           |                          |                          |                            |                          |
| EMS ambulance fees                   | 2,140,888                | 2,400,000                | 2,400,000                  | 2,400,000                |
| County EMS/ambulance fees            | 248,831                  | 250,000                  | 250,444                    | 250,444                  |
| Miscellaneous charges-EMS            | 3,069                    | 0                        | 71,256                     | 0                        |
| Miscellaneous charges-Other          | 26,662                   | 27,075                   | 32,215                     | 21,930                   |
| <b>Total Charges for Services</b>    | <b>2,419,450</b>         | <b>2,677,075</b>         | <b>2,753,915</b>           | <b>2,672,374</b>         |
| <b>Fines &amp; Forfeitures</b>       |                          |                          |                            |                          |
| Court fines & forfeitures            | 734,532                  | 723,000                  | 559,008                    | 474,000                  |
| Parking meter fines                  | 15                       | 50                       | 20                         | 50                       |
| <b>Total Fines &amp; Forfeitures</b> | <b>734,547</b>           | <b>723,050</b>           | <b>559,028</b>             | <b>474,050</b>           |
| <b>Miscellaneous Revenues</b>        |                          |                          |                            |                          |
| Parks                                | 24,631                   | 26,000                   | 12,500                     | 10,000                   |
| Library                              | 14,110                   | 17,500                   | 10,000                     | 11,000                   |
| Zoo                                  | 102,242                  | 103,000                  | 107,584                    | 103,000                  |
| Animal shelter fees                  | 61,627                   | 65,450                   | 65,925                     | 64,750                   |
| Sale of Property                     | 28,400                   | -                        | 168,535                    | -                        |
| Salvage & auction                    | 23,755                   | -                        | -                          | -                        |

**CITY OF LUFKIN**  
**GENERAL FUND**  
**REVENUE BY SOURCE**  
**Fiscal Year 2021 Operating Budget**

| <b>SOURCE OF REVENUE</b>                | <b>FY2019<br/><u>Actual</u></b> | <b>FY2020<br/><u>Budget</u></b> | <b>FY2020<br/><u>Adjusted</u></b> | <b>FY2021<br/><u>Budget</u></b> |
|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>Miscellaneous Revenues-continued</b> |                                 |                                 |                                   |                                 |
| Zone changes                            | 2,400                           | 2,500                           | 2,200                             | 2,400                           |
| Rent on city property                   | 38,916                          | 36,260                          | 30,260                            | 35,420                          |
| Annual/Day Fishing Permits              | 44,525                          | 38,400                          | 43,500                            | 41,500                          |
| Salary reimbursement                    | 19,172                          | -                               | 11,528                            | -                               |
| Miscellaneous                           | 62,506                          | 61,900                          | 63,693                            | 50,267                          |
| Prior Year Refunds                      | 31,393                          | -                               | 2,775                             | -                               |
| Interest income                         | 195,767                         | 100,000                         | 175,000                           | 100,000                         |
| Total Miscellaneous Revenues            | 649,444                         | 451,010                         | 693,500                           | 418,337                         |
| <b>Inter-Governmental Grant Revenue</b> |                                 |                                 |                                   |                                 |
| TCLEOSE Grant- Police                   | 5,024                           | -                               | 4,908                             | -                               |
| TSAH Reg Advise Council                 | 1,235                           | -                               | -                                 | -                               |
| Bulletproof Vest Partnshp               | 7,600                           | -                               | 4,861                             | -                               |
| TCLEOSE Grant- Fire                     | 910                             | -                               | -                                 | -                               |
| ATF- Proj. Safe Nbrhood                 | 2,084                           | -                               | -                                 | -                               |
| ICAC Atty General Grant                 | 2,495                           | -                               | -                                 | -                               |
| DETCOG Homeland Sec Gnt09               | -                               | -                               | 32,684                            | -                               |
| TIFMAS Grant Asst Program               | 5,532                           | -                               | -                                 | -                               |
| DETCOG Police Reimb                     | 22,658                          | -                               | 40,000                            | -                               |
| Kurth Foundation                        | 50,000                          | -                               | -                                 | -                               |
| Georgia Pacific Contrib                 | 16,000                          | -                               | -                                 | -                               |
| DETRAC                                  | 25,178                          | -                               | 11,424                            | -                               |
| Contributions                           | 1,177                           | -                               | 3,000                             | -                               |
| Total Inter-Governmental Revenue        | 139,893                         | -                               | 96,877                            | -                               |
| <b>Intra-Governmental Revenues</b>      |                                 |                                 |                                   |                                 |
| Transfers                               | 392,066                         | 558,368                         | 725,035                           | 378,368                         |
| General & administrative                | 4,879,698                       | 5,099,315                       | 5,099,315                         | 4,898,432                       |
| Total Intra-Governmental Revenues       | 5,271,764                       | 5,657,683                       | 5,824,350                         | 5,276,800                       |
| <b>TOTAL REVENUE SOURCES</b>            | <b>\$ 34,089,061</b>            | <b>\$ 34,491,414</b>            | <b>\$ 34,583,041</b>              | <b>\$ 33,543,106</b>            |

**CITY OF LUFKIN**  
**GENERAL FUND**  
**EXPENDITURES BY DEPARTMENT**  
**Fiscal Year 2021 Operating Budget**

| <b>Department</b>                                   | <b>FY2019</b><br><b><u>Actual</u></b> | <b>FY2020</b><br><b><u>Budget</u></b> | <b>FY2020</b><br><b><u>Adjusted</u></b> | <b>FY2021</b><br><b><u>Budget</u></b> |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|
| General government                                  | \$ 353,349                            | \$ 373,345                            | \$ 341,779                              | \$ 311,734                            |
| City Administration                                 | 702,506                               | 521,872                               | 671,707                                 | 708,225                               |
| Finance   | 745,723                               | 802,478                               | 797,002                                 | 744,212                               |
| Legal   | 135,091                               | 109,709                               | 43,310                                  | 27,807                                |
| Tax   | 214,951                               | 221,500                               | 221,500                                 | 221,500                               |
| Human resources                                     | 429,663                               | 444,186                               | 435,116                                 | 393,012                               |
| Building Services                                   | 285,543                               | 321,827                               | 384,233                                 | 311,787                               |
| City Marshall                                       | 73,352                                | 86,553                                | 70,233                                  | 63,770                                |
| Information technology                              | 1,031,185                             | 1,082,586                             | 1,081,895                               | 991,593                               |
| Police  | 10,021,566                            | 10,141,283                            | 10,085,639                              | 9,934,074                             |
| Municipal court                                     | 375,078                               | 410,742                               | 392,685                                 | 332,513                               |
| Fire  | 8,334,226                             | 8,877,495                             | 8,813,132                               | 8,805,474                             |
| Engineering   | 1,340,097                             | 1,404,616                             | 1,287,123                               | 1,236,922                             |
| Emergency Management                                | 39,922                                | 75,330                                | 57,542                                  | 55,127                                |
| Animal control                                      | 713,267                               | 788,606                               | 769,033                                 | 769,097                               |
| Parks   | 1,700,801                             | 1,896,133                             | 1,993,356                               | 1,502,463                             |
| Zoo   | 1,589,251                             | 1,744,533                             | 1,657,614                               | 1,725,039                             |
| Library   | 644,361                               | 687,030                               | 674,909                                 | 582,401                               |
| Fleet services                                      | 438,018                               | 503,488                               | 462,083                                 | 454,117                               |
| Streets   | 3,696,510                             | 4,067,854                             | 3,814,548                               | 3,770,392                             |
| Non-departmental                                    | 355,520                               | 385,961                               | 379,550                                 | 424,435                               |
| Interfund Transfers                                 | 473,240                               | 200,000                               | 200,000                                 | 165,000                               |
| <b>Total Departmental Expenditures</b>              | <b>\$ 33,693,220</b>                  | <b>\$ 35,147,127</b>                  | <b>\$ 34,633,989</b>                    | <b>\$ 33,530,694</b>                  |
| Excess(deficiency) of revenues<br>over expenditures | 395,841                               | (655,713)                             | (50,948)                                | 12,412                                |
| Fund balance ending                                 | 11,018,340                            | 10,110,664                            | 10,984,389                              | 10,996,801                            |
| <b>Total Funds Applied</b>                          | <b>\$ 44,711,560</b>                  | <b>\$ 45,257,791</b>                  | <b>\$ 45,618,378</b>                    | <b>\$ 44,527,495</b>                  |
| Fund balance requirements                           | 8,423,305                             | 8,786,782                             | 8,786,782                               | 8,382,674                             |
| Amount over policy                                  | \$ 2,595,035                          | \$ 1,323,882                          | \$ 2,197,607                            | \$ 2,614,128                          |

**CITY OF LUFKIN**  
**WATER/ WASTEWATER OPERATING ENTERPRISE FUND**  
**Fiscal Year 2021 Operating Budget**

|  | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>        | <b>FY2021</b>        |
|--|----------------------|----------------------|----------------------|----------------------|
|  | <u>Actual</u>        | <u>Budget</u>        | <u>Adjusted</u>      | <u>Budget</u>        |
| <b>Beginning Working Capital Balance</b> | \$ 3,858,741         | \$ 4,427,996         | \$ 4,947,490         | \$ 5,372,887         |
| <b>Revenues</b>                          |                      |                      |                      |                      |
| Water service revenue                    | 8,606,353            | 9,305,598            | 9,159,898            | 9,044,850            |
| Sewer service charges                    | 7,899,417            | 8,547,600            | 8,547,600            | 8,211,000            |
| Sub-Total                                | 16,505,770           | 17,853,198           | 17,707,498           | 17,255,850           |
| Water connections                        | 71,537               | 75,000               | 95,000               | 76,500               |
| Sewer connections                        | 38,462               | 30,000               | 35,000               | 35,700               |
| Service charges                          | 305,190              | 320,000              | 305,000              | 301,600              |
| Miscellaneous revenues                   | 95,171               | 26,300               | 45,561               | 6,500                |
| Interest income                          | 112,954              | 27,000               | 65,000               | 27,000               |
| Sub-Total                                | 623,314              | 478,300              | 545,561              | 447,300              |
| Inter/Intra-governmental revenues        | 131,408              | 132,102              | 132,102              | 140,820              |
| Total Revenues                           | 17,260,492           | 18,463,600           | 18,385,161           | 17,843,970           |
| <b>Total Funds Available</b>             | <u>\$ 21,119,233</u> | <u>\$ 22,891,596</u> | <u>\$ 23,332,651</u> | <u>\$ 23,216,857</u> |
| <b>Expenditures</b>                      |                      |                      |                      |                      |
| Personnel services                       | \$ 3,831,229         | \$ 3,815,884         | \$ 3,516,218         | \$ 3,625,814         |
| Supplies                                 | 947,205              | 1,014,115            | 991,080              | 982,760              |
| Equipment maintenance                    | 1,237,679            | 1,305,107            | 1,303,352            | 1,334,892            |
| Miscellaneous services                   | 2,477,254            | 3,245,071            | 3,012,834            | 3,037,336            |
| General and administrative               | 2,788,422            | 2,895,062            | 2,895,062            | 2,787,023            |
| Funded depreciation                      | 2,079,977            | 2,144,957            | 2,144,957            | 2,199,109            |
| Provision for bad debts                  | 111,873              | 150,000              | 150,000              | 150,000              |
| Capital outlay                           | 9,900                | -                    | 4,175                | -                    |
| Intra-governmental transfers             | 106,849              | 280,000              | 363,334              | 100,000              |
| Loss on Disposal Fixed Assets            |                      |                      |                      |                      |
| Transfers to debt retirement             | 3,767,251            | 3,578,752            | 3,578,752            | 3,029,220            |
| Total                                    | 17,357,639           | 18,428,948           | 17,959,764           | 17,246,154           |
| Change in Net Position                   | (97,147)             | 34,652               | 425,397              | 597,816              |
| Working capital balance ending           | 3,761,594            | 4,462,648            | 5,372,887            | 5,970,703            |
| <b>Total Funds Applied</b>               | <u>\$ 21,119,233</u> | <u>\$ 22,891,596</u> | <u>\$ 23,332,651</u> | <u>\$ 23,216,857</u> |

**CITY OF LUFKIN**  
**WATER/ WASTEWATER OPERATING ENTERPRISE FUND**  
**Fiscal Year 2021 Operating Budget**

| <b>Expenditures by Department</b>                   | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Budget</b> | <b>FY2020<br/>Adjusted</b> | <b>FY2021<br/>Budget</b> |
|---|--------------------------|--------------------------|----------------------------|--------------------------|
| Utility collections                                 | \$ 919,141               | \$ 880,681               | \$ 944,537                 | \$ 717,376               |
| Wastewater treatment                                | 2,044,421                | 2,256,544                | 2,151,206                  | 2,311,393                |
| Water production                                    | 1,693,453                | 2,103,904                | 1,904,177                  | 2,010,236                |
| Water / Sewer Utilities                             | 3,555,525                | 3,773,963                | 3,444,604                  | 3,576,712                |
| Provision for bad debts                             | 111,873                  | 150,000                  | 150,000                    | 150,000                  |
| Non-departmental                                    | 298,426                  | 365,085                  | 383,135                    | 365,085                  |
| <b>Total Departmental Expenditures</b>              | <b>8,622,839</b>         | <b>9,530,177</b>         | <b>8,977,659</b>           | <b>9,130,802</b>         |
| Funded depreciation                                 | 2,079,977                | 2,144,957                | 2,144,957                  | 2,199,109                |
| General and administrative                          | 2,788,422                | 2,895,062                | 2,895,062                  | 2,787,023                |
| Intra-governmental transfers                        | 106,849                  | 280,000                  | 363,334                    | 100,000                  |
| Transfers to debt retirement                        | 3,759,552                | 3,578,752                | 3,578,752                  | 3,029,220                |
| <b>Total Intra-Governmental Transfers</b>           | <b>8,734,800</b>         | <b>8,898,771</b>         | <b>8,982,105</b>           | <b>8,115,352</b>         |
| <b>Total Expenditures</b>                           | <b>17,357,639</b>        | <b>18,428,948</b>        | <b>17,959,764</b>          | <b>17,246,154</b>        |
| Excess(deficiency) of revenues<br>over expenditures | (97,147)                 | 34,652                   | 425,397                    | 597,816                  |
| Working capital balance ending                      | 3,761,594                | 4,462,648                | 5,372,887                  | 5,970,703                |
| <b>Total Funds Applied</b>                          | <b>\$ 21,119,233</b>     | <b>\$ 22,891,596</b>     | <b>\$ 23,332,651</b>       | <b>\$ 23,216,857</b>     |
| Working capital balance requirement                 | 2,169,705                | 2,303,619                | 2,303,619                  | 2,155,769                |
| Amount over policy                                  | \$ 1,591,889             | \$ 2,159,030             | \$ 3,069,269               | \$ 3,814,934             |

**CITY OF LUFKIN**  
**WATER/ WASTEWATER DEPRECIATION FUND**  
**Fiscal Year 2021 Operating Budget**

**Depreciation Fund Requests**

|                            | <u>Description</u>                          | <u>Amount</u>    |
|----------------------------|---|------------------|
| Utility Collections        | 2 Towers for Fixed Read Antenna System      | 128,000          |
|                            | Neptune Software Upgrade                    | 66,000           |
| Wastewater Treatment Plant | Progressive Ca Sludge Pump & Motor Assembly | 15,000           |
|                            | Sludge Line Grinder GTPB                    | 15,000           |
|                            | Belt Thickener                              | 400,000          |
| Water Utilities            | Meter Replacement Program                   | 200,000          |
|                            | Pot Holer                                   | 70,000           |
|                            | Well #9 Rehabilitation                      | 230,000          |
|                            | Can Pump Replacement WP#2                   | 50,000           |
|                            | Booster Pump#3 Replacement @ WP#2           | 27,000           |
| <b>Fund Total</b>          |   | <b>1,201,000</b> |

**CITY OF LUFKIN**  
**SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND**  
**Fiscal 2021 Operating Budget**

|  | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|--|----------------------|----------------------|------------------------|----------------------|
|  | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Working Capital Balance</b>         | \$ 5,133,061         | \$ 5,028,212         | \$ 5,059,240           | \$ 4,488,030         |
| <b>Revenues</b>                                  |                      |                      |                        |                      |
| Residential collections                          | 2,249,322            | 2,240,000            | 2,240,000              | 2,270,000            |
| Dumpster collections                             | 2,484,975            | 2,430,000            | 2,430,000              | 2,480,000            |
| Cart collections                                 | 252,709              | 250,000              | 250,000                | 250,000              |
| Rolloff non-compacted                            | 763,320              | 1,040,000            | 1,040,000              | 930,000              |
| Rolloff compacted                                | 458,880              | 559,000              | 559,000                | 600,000              |
| Special pickups                                  | 40,408               | 40,000               | 40,000                 | 40,000               |
| Rent recycling dumpsters                         | 126,300              | 125,000              | 125,000                | 125,000              |
| Sale of recycled materials                       | 249,735              | 250,000              | 250,000                | 75,000               |
| Dumpster rental                                  | 120,555              | 120,000              | 120,000                | 120,000              |
| Miscellaneous income                             | 39,094               | 26,500               | 39,500                 | 25,000               |
| Interest income                                  | 111,873              | 40,000               | 60,000                 | 60,000               |
| Sale of property                                 | -                    | -                    | -                      | -                    |
| Salvage & Auction                                | 8,330                | -                    | -                      | -                    |
| Total revenues                                   | 6,905,501            | 7,120,500            | 7,153,500              | 6,975,000            |
| <b>Total Funds Available</b>                     | <b>\$ 12,038,562</b> | <b>\$ 12,148,712</b> | <b>\$ 12,212,740</b>   | <b>\$ 11,463,030</b> |
| <b>Expenditures</b>                              |                      |                      |                        |                      |
| Personnel services                               | \$ 1,704,652         | \$ 1,658,809         | \$ 1,619,545           | \$ 1,580,729         |
| Supplies   | 449,884              | 446,870              | 424,370                | 422,420              |
| Equipment maintenance                            | 343,677              | 307,136              | 274,886                | 276,636              |
| Miscellaneous services                           | 1,998,564            | 2,183,202            | 2,149,302              | 2,122,072            |
| Sundry charges                                   | 50,000               | 50,000               | 50,000                 | 50,000               |
| Total operating expenditures                     | 4,546,777            | 4,646,017            | 4,518,103              | 4,451,857            |
| General and administrative                       | 2,203,974            | 2,302,475            | 2,302,475              | 2,240,919            |
| Provision for bad debts                          | 52,688               | 35,000               | 35,000                 | 35,000               |
| Transfers to other funds                         | 145,285              | 100,000              | 811,932                | 100,000              |
| Transfers to debt retirement                     | 54,200               | 57,200               | 57,200                 | -                    |
| Total expenditures                               | 7,002,924            | 7,140,692            | 7,724,710              | 6,827,776            |
| Excess(deficiency) of revenues over expenditures | (97,423)             | (20,192)             | (571,210)              | 147,224              |
| Ending working capital                           | 5,035,638            | 5,008,020            | 4,488,030              | 4,635,254            |
| <b>Total Funds Applied</b>                       | <b>\$ 12,038,562</b> | <b>\$ 12,148,712</b> | <b>\$ 12,212,740</b>   | <b>\$ 11,463,030</b> |



**CITY OF LUFKIN**  
**SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND**  
**Fiscal 2021 Operating Budget**

| <b>Departmental Expenditures</b>                    | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|---|----------------------|----------------------|------------------------|----------------------|
|   | <u><b>Actual</b></u> | <u><b>Budget</b></u> | <u><b>Adjusted</b></u> | <u><b>Budget</b></u> |
| Solid waste disposal department                     | \$ 3,954,283         | \$ 4,021,755         | \$ 4,006,555           | \$ 3,969,985         |
| Recycling department                                | 480,144              | 507,384              | 394,670                | 364,994              |
| Non-departmental                                    | 112,350              | 116,878              | 116,878                | 116,878              |
| Total departmental expenditures                     | 4,546,777            | 4,646,017            | 4,518,103              | 4,451,857            |
| Transfers to other funds                            | 145,285              | 100,000              | 811,932                | 100,000              |
| General and administrative                          | 2,203,974            | 2,302,475            | 2,302,475              | 2,240,919            |
| Provision for bad debts                             | 52,688               | 35,000               | 35,000                 | 35,000               |
| Sub-Total   | 2,401,947            | 2,437,475            | 3,149,407              | 2,375,919            |
| Transfers to debt retirement                        | 54,200               | 57,200               | 57,200                 | -                    |
| Total expenditures                                  | 7,002,924            | 7,140,692            | 7,724,710              | 6,827,776            |
| Excess(deficiency) of revenues<br>over expenditures | (97,423)             | (20,192)             | (571,210)              | 147,224              |
| Ending working capital                              | 5,035,638            | 5,008,020            | 4,488,030              | 4,635,254            |
| <b>Total Funds Applied</b>                          | <b>\$ 12,038,562</b> | <b>\$ 12,148,712</b> | <b>\$ 12,212,740</b>   | <b>\$ 11,463,030</b> |
| Working capital balance requirement                 | 863,374              | 892,587              | 892,587                | 853,472              |
| Amount over policy                                  | \$ 4,172,264         | \$ 4,115,434         | \$ 3,595,444           | \$ 3,781,782         |

**CITY OF LUFKIN**  
**HOTEL/MOTEL TAX FUND**  
**Fiscal 2021 Operating Budget**

|                               | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|-------------------------------|--|--|--|--|
| <b>Beginning Balance</b>      | \$ 45,805                                    | \$ (187,635)                                 | \$ 198,727                                     | \$ 129,898                                   |
| <b>Revenues</b>               |  |  |  |  |
| Hotel/Motel occupancy tax     | 1,154,984                                    | 1,050,000                                    | 840,000  | 920,000                                      |
| Other revenues & fees         | 1,500  | 1,500  | 800  | 1,300  |
| Use Fees                      | 152,008                                      | 140,000                                      | 100,000  | 120,000                                      |
| Concessions                   | 977  | 900  | 200  | 900  |
| Miscellaneous revenues        | 413  | -  | 192  | -  |
| Equipment replacement charges | 8,400  | 8,000  | 5,000  | 6,900  |
| Security fees                 | 15,840                                       | 11,000                                       | 8,000  | 9,500  |
| Alcoholic Beverage sales      | 41,915                                       | 40,000                                       | 40,000   | 34,500                                       |
| Interest income               | 3,421  | 2,000  | 3,000  | 2,000  |
| Total Revenues                | 1,379,458                                    | 1,253,400                                    | 997,192  | 1,095,100                                    |
| <b>Total Funds Available</b>  | <b>\$ 1,425,263</b>                          | <b>\$ 1,065,765</b>                          | <b>\$ 1,195,919</b>                            | <b>\$ 1,224,998</b>                          |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Expenditures</b>                                 |                    |                    |                    |                    |
| Personnel services                                  | \$ 372,242         | \$ 383,369         | \$ 378,880         | \$ 392,039         |
| Supplies  | 27,294             | 38,690             | 30,890             | 19,040             |
| Equipment maintenance                               | 31,525             | 27,800             | 23,100             | 16,900             |
| Miscellaneous services                              | 167,628            | 181,673            | 148,123            | 144,353            |
| Sundry charges                                      | 705,056            | 527,472            | 455,028            | 463,942            |
| Transfers to other funds                            | -                  | 30,000             | 30,000             | 30,000             |
| Total Departmental Expenditures                     | 1,303,745          | 1,189,004          | 1,066,021          | 1,066,274          |
| Excess(deficiency) of revenues<br>over expenditures | 75,713             | 64,396             | (68,829)           | 28,826             |
| Fund balance ending                                 | 121,518            | (123,239)          | 129,898            | 158,724            |
| <b>Total Funds Applied</b>                          | <b>\$1,425,263</b> | <b>\$1,065,765</b> | <b>\$1,195,919</b> | <b>\$1,224,998</b> |

|   | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|---|--|--|--|--|
| <b>Expenditures by Department</b>                   |  |  |  |  |
| Civic Center  | \$ 592,986                                   | \$ 625,839                                   | \$ 575,300                                     | \$ 566,639                                   |
| Museum of East Texas                                | 50,000                                       | -  | -  | -  |
| Exposition Center                                   | 135,000                                      | -  | -  | -  |
| Texas Forestry Museum                               | 35,000                                       | -  | -  | -  |
| Lufkin Convention & Tourism Bureau                  | 485,056                                      | 260,214                                      | 260,214  | 250,942                                      |
| HOT Board   | -  | 267,258                                      | 194,814  | 213,000                                      |
| Non-departmental                                    | 5,703  | 35,693                                       | 35,693   | 35,693                                       |
| Total Departmental Expenditures                     | 1,303,745                                    | 1,189,004                                    | 1,066,021                                      | 1,066,274                                    |
| Excess(deficiency) of revenues<br>over expenditures | 75,713                                       | 64,396                                       | (68,829)                                       | 28,826                                       |
| Fund balance ending                                 | 121,518                                      | (123,239)                                    | 129,898  | 158,724                                      |
| <b>Total Funds Applied</b>                          | <b>\$ 1,425,263</b>                          | <b>\$ 1,065,765</b>                          | <b>\$ 1,195,919</b>                            | <b>\$ 1,224,998</b>                          |
| Fund balance requirement                            | 162,968                                      | 148,626                                      | 148,626  | 133,284                                      |
| Amount over policy                                  | \$ (41,450)                                  | \$ (271,865)                                 | \$ (18,728)                                    | \$ 25,440                                    |

**CITY OF LUFKIN  
RECREATION FUND  
Fiscal 2021 Operating Budget**

|                              | <b><u>FY2019<br/>Actual</u></b> | <b><u>FY2020<br/>Budget</u></b> | <b><u>FY2020<br/>Adjusted</u></b> | <b><u>FY2021<br/>Budget</u></b> |
|------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>Beginning Balance</b>     | \$ 94,560                       | \$ 109,499                      | \$ 110,748                        | \$ (10,920)                     |
| <b>Revenues</b>              |                                 |                                 |                                   |                                 |
| Recreation Classes           | 25,478                          | 30,000                          | 15,000                            | 28,000                          |
| Softball                     | 118,440                         | 115,800                         | 40,000                            | 105,500                         |
| Volleyball                   | 332                             | 800                             | 1,080                             | 1,600                           |
| Basketball                   | 21,642                          | 25,000                          | 10,508                            | 14,000                          |
| Gymnastics                   | 10,140                          | 20,000                          | 7,000                             | 11,400                          |
| Football                     | -                               | 2,100                           | 2,100                             | -                               |
| Special events               | 11,487                          | 7,500                           | 7,500                             | 12,600                          |
| Miscellaneous income         | (2,683)                         | 1,000                           | (2,500)                           | (5,000)                         |
| Baseball                     | 43,529                          | 55,000                          | 35,553                            | 60,000                          |
| Concessions                  | 108,296                         | 125,000                         | 45,000                            | 110,000                         |
| Contributions                | -                               | -                               | 4,500                             | -                               |
| Interest income              | 1,695                           | 1,000                           | 1,500                             | 1,000                           |
| <b>Total Revenues</b>        | <b>338,356</b>                  | <b>383,200</b>                  | <b>167,241</b>                    | <b>339,100</b>                  |
| <b>Total Funds Available</b> | <b>\$ 432,916</b>               | <b>\$ 492,699</b>               | <b>\$ 277,989</b>                 | <b>\$ 328,180</b>               |

|   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditures</b>                                 |                   |                   |                   |                   |
| Personnel services                                  | \$ 34,076         | \$ 41,936         | \$ 41,936         | \$ 36,248         |
| Supplies  | 103,210           | 107,900           | 74,186            | 98,925            |
| Equipment maintenance                               | 9,115             | 19,700            | 10,500            | 15,000            |
| Miscellaneous services                              | 122,563           | 170,800           | 102,518           | 128,010           |
| Transfers   | 59,769            | 59,769            | 59,769            | 59,769            |
| <b>Total Expenditures</b>                           | <b>328,733</b>    | <b>400,105</b>    | <b>288,909</b>    | <b>337,952</b>    |
| Excess(deficiency) of revenues<br>over expenditures | 9,623             | (16,905)          | (121,668)         | 1,148             |
| Fund balance ending                                 | 104,183           | 92,594            | (10,920)          | (9,772)           |
| <b>Total Funds Applied</b>                          | <b>\$ 432,916</b> | <b>\$ 492,699</b> | <b>\$ 277,989</b> | <b>\$ 328,180</b> |

|   | <b><u>FY2019<br/>Actual</u></b> | <b><u>FY2020<br/>Budget</u></b> | <b><u>FY2020<br/>Adjusted</u></b> | <b><u>FY2021<br/>Budget</u></b> |
|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>Expenditures by Activity</b>                     |                                 |                                 |                                   |                                 |
| Softball  | \$ 82,012                       | \$ 115,800                      | \$ 66,950                         | \$ 89,400                       |
| Volleyball  | -                               | 300                             | 370                               | 525                             |
| Basketball  | 18,591                          | 19,900                          | 11,023                            | 10,375                          |
| Football  | -                               | -                               | -                                 | -                               |
| Gymnastics  | 9,427                           | 17,825                          | 9,000                             | 9,250                           |
| Special events                                      | 3,645                           | 5,100                           | 10,600                            | 11,575                          |
| Recreation classes                                  | 21,986                          | 28,625                          | 15,225                            | 16,100                          |
| Baseball  | 42,861                          | 47,550                          | 32,036                            | 47,610                          |
| Concessions   | 90,442                          | 105,236                         | 83,936                            | 93,348                          |
| Transfers   | 59,769                          | 59,769                          | 59,769                            | 59,769                          |
| <b>Total Departmental Expenditures</b>              | <b>328,733</b>                  | <b>400,105</b>                  | <b>288,909</b>                    | <b>337,952</b>                  |
| Excess(deficiency) of revenues<br>over expenditures | 9,623                           | (16,905)                        | (121,668)                         | 1,148                           |
| Fund balance ending                                 | 104,183                         | 92,594                          | (10,920)                          | (9,772)                         |
| <b>Total Funds Applied</b>                          | <b>\$ 432,916</b>               | <b>\$ 492,699</b>               | <b>\$ 277,989</b>                 | <b>\$ 328,180</b>               |
| Policy reserve                                      | 41,092                          | 50,013                          | 50,013                            | 42,244                          |
| Amount over policy                                  | \$ 63,091                       | \$ 42,581                       | \$ (60,933)                       | \$ (52,016)                     |

**CITY OF LUFKIN**  
**PINES THEATER SPECIAL EVENTS FUND**  
**Fiscal 2021 Operating Budget**

|                              | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|------------------------------|--|--|--|--|
| <b>Beginning Balance</b>     | \$ (20,237)                                  | \$ (41,001)                                  | \$ (78,594)                                    | \$ (102,591)                                 |
| <b>Revenues</b>              |  |  |  |  |
| Contributions                | 1,866  | 1,200  | 440  | 0  |
| Concessions                  | 12,180                                       | 15,000                                       | 8,000  | 14,000                                       |
| Use Fees                     | 31,668                                       | 33,000                                       | 28,000   | 33,000                                       |
| Playbill Ads                 | 10,025                                       | -  | -  | -  |
| Alcoholic Beverage Sales     | 1,109  | 2,300  | 1,200  | 2,000  |
| Miscellaneous                | 382  | 500  | (587)  | 500  |
| Transfers                    | -  | 30,000                                       | 30,000   | 30,000                                       |
| Admissions/ Ticket Sales     | 93,396                                       | 85,000                                       | 85,000   | 4,000  |
| Interest income              | -  | 25   | -  | -  |
| Total Revenues               | 150,626                                      | 167,025                                      | 152,053  | 83,500                                       |
| <b>Total Funds Available</b> | <b>\$ 130,389</b>                            | <b>\$ 126,024</b>                            | <b>\$ 73,459</b>                               | <b>\$ (19,091)</b>                           |

|   |                   |                   |                  |                    |
|---|-------------------|-------------------|------------------|--------------------|
| <b>Expenditures</b>                                 |                   |                   |                  |                    |
| Supplies  | \$ 10,643         | \$ 13,600         | \$ 8,500         | \$ 9,550           |
| Equipment maintenance                               | 4,909             | 3,570             | 2,700            | 2,700              |
| Miscellaneous services                              | 182,803           | 173,925           | 164,850          | 66,650             |
| Total Expenditures                                  | 198,355           | 191,095           | 176,050          | 78,900             |
| Excess(deficiency) of revenues<br>over expenditures | (47,729)          | (24,070)          | (23,997)         | 4,600              |
| Fund balance ending                                 | (67,966)          | (65,071)          | (102,591)        | (97,991)           |
| <b>Total Funds Applied</b>                          | <b>\$ 130,389</b> | <b>\$ 126,024</b> | <b>\$ 73,459</b> | <b>\$ (19,091)</b> |

|   | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|---|--|--|--|--|
| <b>Expenditures by Activity</b>                     |  |  |  |  |
| Special Events                                      | \$ 198,355                                   | \$ 191,095                                   | \$ 176,050                                     | \$ 78,900                                    |
| Total Departmental Expenditures                     | 198,355                                      | 191,095                                      | 176,050  | 78,900                                       |
| Excess(deficiency) of revenues<br>over expenditures | (47,729)                                     | (24,070)                                     | (23,997)                                       | 4,600  |
| Fund balance ending                                 | (67,966)                                     | (65,071)                                     | (102,591)                                      | (97,991)                                     |
| <b>Total Funds Applied</b>                          | <b>\$ 130,389</b>                            | <b>\$ 126,024</b>                            | <b>\$ 73,459</b>                               | <b>\$ (19,091)</b>                           |

**CITY OF LUFKIN**  
**ELLEN TROUT ZOO BUILDING FUND**  
**Fiscal 2021 Operating Budget**

|   | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|---|--|--|--|--|
| <b>Beginning Balance</b>                            | \$ 1,617,153                                 | \$ 1,535,609                                 | \$ 1,843,998                                   | \$ 1,611,836                                 |
| <b>Revenues</b>                                     |  |  |  |  |
| Admission fees                                      | 314,983                                      | 300,000                                      | 100,000  | 300,000                                      |
| Safari classes                                      | 26,330                                       | 29,320                                       | 29,320   | 25,000                                       |
| Miscellaneous revenues                              | (29)   | 500  | 135  | 180  |
| Donations   | 1,307  | 1,000  | 800  | 1,240  |
| Sale of animals                                     | 768  | 1,000  | 800  | 1,055  |
| Louisiana Pine Snake Grant                          | 27,493                                       | -  | -  | 36,000                                       |
| Animal adoption donations                           | 4,905  | 2,500  | 1,500  | 3,040  |
| Interest income                                     | 28,171                                       | 14,000                                       | 24,000   | 14,000                                       |
| Total Revenues                                      | 403,928                                      | 348,320                                      | 156,555  | 380,515                                      |
| <b>Total Funds Available</b>                        | <b>\$ 2,021,081</b>                          | <b>\$ 1,883,929</b>                          | <b>\$ 2,000,553</b>                            | <b>\$ 1,992,351</b>                          |
| <b>Expenditures</b>                                 |  |  |  |  |
| Personnel Services                                  | \$ 4,369                                     | \$ 19,947                                    | \$ 20,148                                      | \$ 20,316                                    |
| Supplies  | 44,963                                       | 95,750                                       | 110,750  | 94,600                                       |
| Equipment maintenance                               | 109,184                                      | 168,270                                      | 186,870  | 168,270                                      |
| Miscellaneous services                              | 29,115                                       | 36,250                                       | 42,350   | 37,050                                       |
| Capital Outlay                                      | 50,750                                       | -  | -  | -  |
| Transfers out                                       | 28,599                                       | 28,599                                       | 28,599   | 28,599                                       |
| Total Expenditures                                  | 266,980                                      | 348,816                                      | 388,717  | 348,835                                      |
| Excess(deficiency) of revenues<br>over expenditures | 136,948                                      | (496)  | (232,162)                                      | 31,680                                       |
| Fund balance ending                                 | 1,754,101                                    | 1,535,113                                    | 1,611,836                                      | 1,643,516                                    |
| <b>Total Funds Applied</b>                          | <b>\$ 2,021,081</b>                          | <b>\$ 1,883,929</b>                          | <b>\$ 2,000,553</b>                            | <b>\$ 1,992,351</b>                          |

**CITY OF LUFKIN**  
**COURT SECURITY/TECHNOLOGY FUND**  
**Fiscal 2021 Operating Budget**

|                              | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|------------------------------|----------------------|----------------------|------------------------|----------------------|
|                              | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Balance</b>     | \$ 35,329            | \$ 58,364            | \$ 60,277              | \$ 74,427            |
| <b>Revenues</b>              |                      |                      |                        |                      |
| Other                        | \$ 25,935            | \$ 29,000            | \$ 18,000              | \$ 21,000            |
| General Fund Transfer        | -                    | -                    | -                      | -                    |
| Interest income              | 709                  | 400                  | 950                    | 400                  |
| Total Revenues               | 26,644               | 29,400               | 18,950                 | 21,400               |
| <b>Total Funds Available</b> | <b>\$ 61,973</b>     | <b>\$ 87,764</b>     | <b>\$ 79,227</b>       | <b>\$ 95,827</b>     |

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| <b>Expenditures</b>                              |                  |                  |                  |                  |
| Supplies   | \$ -             | \$ 2,390         | \$ 2,390         | \$ 2,390         |
| Equipment maintenance                            | 409              | 1,650            | 1,650            | 1,850            |
| Miscellaneous services                           | 1,287            | 2,710            | 760              | 760              |
| Total Expenditures                               | 1,696            | 6,750            | 4,800            | 5,000            |
| Excess(deficiency) of revenues over expenditures | 24,948           | 22,650           | 14,150           | 16,400           |
| Fund balance ending                              | 60,277           | 81,014           | 74,427           | 90,827           |
| <b>Total Funds Applied</b>                       | <b>\$ 61,973</b> | <b>\$ 87,764</b> | <b>\$ 79,227</b> | <b>\$ 95,827</b> |

|  | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|--|----------------------|----------------------|------------------------|----------------------|
|  | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Technology Fund</b>                           |                      |                      |                        |                      |
| <b>Beginning Balance</b>                         | \$ (14,484)          | \$ 1,651             | \$ 268                 | \$ 9,443             |
| Revenues   | 15,161               | 16,700               | 10,475                 | 11,200               |
| Expenditures                                     | 409                  | 1,300                | 1,300                  | 1,500                |
| Excess(deficiency) of revenues over expenditures | 14,752               | 15,400               | 9,175                  | 9,700                |
| Fund balance ending                              | 268                  | 17,051               | 9,443                  | 19,143               |

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| <b>Security Fund</b>                             |                  |                  |                  |                  |
| <b>Beginning Balance</b>                         | \$ 49,813        | \$ 56,713        | \$ 60,009        | \$ 64,984        |
| Revenues   | 11,483           | 12,700           | 8,475            | 10,200           |
| Expenditures                                     | 1,287            | 5,450            | 3,500            | 3,500            |
| Excess(deficiency) of revenues over expenditures | 10,196           | 7,250            | 4,975            | 6,700            |
| Fund balance ending                              | 60,009           | 63,963           | 64,984           | 71,684           |
| <b>Total Funds Applied</b>                       | <b>\$ 61,973</b> | <b>\$ 87,764</b> | <b>\$ 79,227</b> | <b>\$ 95,827</b> |

**CITY OF LUFKIN**  
**Main Street/Comm Dev. Downtown Impr**  
**Fiscal 2021 Operating Budget**

|   | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|---|--|--|--|--|
| <b>Beginning Balance</b>                            | \$ 43,225                                    | \$ 36,410                                    | \$ 39,065                                      | \$ 33,515                                    |
| <b>Revenues</b>                                     |  |  |  |  |
| Contributions                                       | 50   | -  | -  | -  |
| Spring Fest Booth Rental                            | 6,381  | 6,800  | -  | 7,000  |
| Mainstreet Memberships                              | 4,175  | 4,000  | 4,000  | 3,000  |
| Market Days   | 1,955  | 1,500  | 1,000  | 1,500  |
| Main St. Christmas Extravaganza                     | 875  | -  | -  | -  |
| Interest income                                     | 709  | 400  | 550  | 400  |
| Total Revenues                                      | 14,145                                       | 12,700                                       | 5,550  | 11,900                                       |
| <b>Total Funds Available</b>                        | <b>\$ 57,370</b>                             | <b>\$ 49,110</b>                             | <b>\$ 44,615</b>                               | <b>\$ 45,415</b>                             |
| <b>Expenditures</b>                                 |  |  |  |  |
| Supplies  | \$ 4,986                                     | \$ 5,450                                     | \$ 3,600                                       | \$ 3,600                                     |
| Miscellaneous services                              | 13,319                                       | 14,000                                       | 7,500  | 7,500  |
| Total Expenditures and transfers                    | 18,305                                       | 19,450                                       | 11,100   | 11,100                                       |
| Excess(deficiency) of revenues<br>over expenditures | (4,160)                                      | (6,750)                                      | (5,550)  | 800  |
| Fund balance ending                                 | 39,065                                       | 29,660                                       | 33,515   | 34,315                                       |
| <b>Total Funds Applied</b>                          | <b>\$ 57,370</b>                             | <b>\$ 49,110</b>                             | <b>\$ 44,615</b>                               | <b>\$ 45,415</b>                             |

**CITY OF LUFKIN**  
**ANIMAL CONTROL-KURTH GRANT FUND**  
**Fiscal 2021 Operating Budget**

|   | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|---|----------------------|----------------------|------------------------|----------------------|
|   | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Balance</b>                            | \$ 60,446            | \$ 25,946            | \$ 40,533              | \$ 39,558            |
| <b>Revenues</b>                                     |                      |                      |                        |                      |
| Other   | 69,368               | 90,000               | 90,000                 | 101,115              |
| Interest income                                     | 711                  | 500                  | 625                    | 500                  |
| Total Revenues                                      | 70,079               | 90,500               | 90,625                 | 101,615              |
| <b>Total Funds Available</b>                        | <u>\$ 130,525</u>    | <u>\$ 116,446</u>    | <u>\$ 131,158</u>      | <u>\$ 141,173</u>    |
| <b>Expenditures</b>                                 |                      |                      |                        |                      |
| Miscellaneous services                              | \$ -                 | \$ -                 | \$ 1,600               | \$ -                 |
| Equipment maintenance                               | -                    | -                    | -                      | 11,115               |
| Transfer to general fund                            | 90,000               | 90,000               | 90,000                 | 90,000               |
| Total Expenditures and transfers                    | 90,000               | 90,000               | 91,600                 | 101,115              |
| Excess(deficiency) of revenues<br>over expenditures | (19,921)             | 500                  | (975)                  | 500                  |
| Fund balance ending                                 | 40,525               | 26,446               | 39,558                 | 40,058               |
| <b>Total Funds Applied</b>                          | <u>\$ 130,525</u>    | <u>\$ 116,446</u>    | <u>\$ 131,158</u>      | <u>\$ 141,173</u>    |



**CITY OF LUFKIN**  
**ANIMALS ATTIC GIFT SHOP**  
**Fiscal 2021 Operating Budget**

|   | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|---|----------------------|----------------------|------------------------|----------------------|
|   | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Balance</b>                            | \$ 30,381            | \$ 30,781            | \$ 31,684              | \$ 31,346            |
| <b>Revenues</b>                                     |                      |                      |                        |                      |
| Donations   | 19,126               | 18,000               | 15,000                 | -                    |
| Spay / Neuter Contributions                         | 2,211                | -                    | 17,816                 | -                    |
| Interest income                                     | 498                  | 400                  | 600                    | 400                  |
| Total Revenues                                      | 21,835               | 18,400               | 33,416                 | 400                  |
| <b>Total Funds Available</b>                        | <u>\$ 52,216</u>     | <u>\$ 49,181</u>     | <u>\$ 65,100</u>       | <u>\$ 31,746</u>     |
| <b>Expenditures</b>                                 |                      |                      |                        |                      |
| Supplies  | \$ 1,419             | \$ -                 | \$ -                   | \$ -                 |
| Equipment Maintenance                               | -                    | -                    | 15,938                 | -                    |
| Miscellaneous services                              | 19,113               | -                    | 17,816                 | -                    |
| Total Expenditures                                  | <u>\$ 20,532</u>     | <u>\$ -</u>          | <u>\$ 33,754</u>       | <u>\$ -</u>          |
| Excess(deficiency) of revenues<br>over expenditures | <u>1,303</u>         | <u>18,400</u>        | <u>(338)</u>           | <u>400</u>           |
| Fund balance ending                                 | <u>31,684</u>        | <u>49,181</u>        | <u>31,346</u>          | <u>31,746</u>        |
| <b>Total Funds Applied</b>                          | <u>\$ 52,216</u>     | <u>\$ 49,181</u>     | <u>\$ 65,100</u>       | <u>\$ 31,746</u>     |

**CITY OF LUFKIN**  
**ECONOMIC DEVELOPMENT FUND**  
**COMPONENT UNIT**  
**Fiscal 2021 Operating Budget**

|   | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|---|----------------------|----------------------|------------------------|----------------------|
|   | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Balance</b>                            | \$ 7,942,879         | \$ 7,904,070         | \$ 8,425,626           | \$ 8,144,395         |
| <b>Revenues</b>                                     |                      |                      |                        |                      |
| Sales tax   | 1,273,581            | 1,251,064            | 1,226,877              | 1,214,341            |
| Rental revenue                                      | 25,749               | 163,422              | 163,422                | 574,254              |
| Loan Repayments                                     | 122,196              | 330,161              | 415,537                | 214,143              |
| Option Contract Payment                             | 7,500                | -                    | -                      | -                    |
| Sale of Property                                    | 94,097               | -                    | 248                    | -                    |
| Loan Proceeds                                       | 356,284              | -                    | -                      | -                    |
| Interest income                                     | 49,367               | 14,000               | 40,000                 | 14,000               |
| Total Revenues                                      | 1,928,774            | 1,758,647            | 1,846,084              | 2,016,738            |
| <b>Total Funds Available</b>                        | <b>\$ 9,871,653</b>  | <b>\$ 9,662,717</b>  | <b>\$ 10,271,710</b>   | <b>\$ 10,161,133</b> |
| <b>Expenditures</b>                                 |                      |                      |                        |                      |
| Personnel services                                  | \$ 221,569           | \$ 223,629           | \$ 223,963             | \$ 223,635           |
| Supplies  | 6,267                | 8,840                | 6,600                  | 6,635                |
| Miscellaneous services                              | 139,460              | 246,094              | 230,686                | 229,906              |
| Sundry charges                                      | 13,542               | 15,250               | 15,250                 | 15,250               |
| Specialized activity                                | 558,000              | 1,428,000            | 1,428,000              | 870,000              |
| Debt Service  | 27,762               | 189,476              | 189,476                | 565,321              |
| General & Administrative                            | 15,910               | 33,340               | 33,340                 | 10,890               |
| Transfers   | 453,293              | -                    | -                      | -                    |
| Total Expenditures                                  | 1,435,803            | 2,144,629            | 2,127,315              | 1,921,637            |
| Excess(deficiency) of revenues<br>over expenditures | 492,971              | (385,982)            | (281,231)              | 95,101               |
| Fund balance ending                                 | 8,435,850            | 7,518,088            | 8,144,395              | 8,239,496            |
| <b>Total Funds Applied</b>                          | <b>\$ 9,871,653</b>  | <b>\$ 9,662,717</b>  | <b>\$ 10,271,710</b>   | <b>\$ 10,161,133</b> |

**CITY OF LUFKIN**  
**LUFKIN CONVENTION & VISITOR BUREAU**  
**COMPONENT UNIT**  
**Fiscal 2021 Operating Budget**

|   | <b>FY2019</b>        | <b>FY2020</b>        | <b>FY2020</b>          | <b>FY2021</b>        |
|---|----------------------|----------------------|------------------------|----------------------|
|   | <b><u>Actual</u></b> | <b><u>Budget</u></b> | <b><u>Adjusted</u></b> | <b><u>Budget</u></b> |
| <b>Beginning Balance</b>                            | \$ 397,618           | \$ 501,562           | \$ 634,771             | \$ 680,139           |
| <b>Revenues</b>                                     |                      |                      |                        |                      |
| Contribution from Hotel/Motel T                     | 485,056              | 280,214              | 280,214                | 285,000              |
| Souvenir Sales                                      | 340                  | -                    | -                      | -                    |
| Lufkin's Bistro                                     | 34,086               | 25,000               | 21,663                 | 30,000               |
| Farm Feast Event                                    | 4,238                | 6,000                | 4,780                  | 5,000                |
| Jam & Toast Event                                   | 3,600                | 3,000                | -                      | -                    |
| Fiesta Lufkin                                       | -                    | -                    | -                      | 20,000               |
| General Fund  | 78,580               | -                    | -                      | -                    |
| Interest income                                     | 16,828               | 2,800                | 9,500                  | 2,800                |
| Total Revenues                                      | 622,728              | 317,014              | 316,157                | 342,800              |
| <b>Total Funds Available</b>                        | <b>\$ 1,020,346</b>  | <b>\$ 818,576</b>    | <b>\$ 950,928</b>      | <b>\$ 1,022,939</b>  |
| <b>Expenditures</b>                                 |                      |                      |                        |                      |
| Personnel services                                  | \$ 203,222           | \$ 116,562           | \$ 129,127             | \$ 130,217           |
| Supplies  | 5,840                | 5,675                | 3,282                  | 2,875                |
| Miscellaneous services                              | 174,306              | 149,040              | 137,840                | 117,430              |
| Sundry charges                                      | 2,800                | 540                  | 540                    | 420                  |
| Total Expenditures                                  | 386,168              | 271,817              | 270,789                | 250,942              |
| Excess(deficiency) of revenues<br>over expenditures | 236,560              | 45,197               | 45,368                 | 91,858               |
| Fund balance ending                                 | \$ 634,178           | \$ 546,759           | \$ 680,139             | \$ 771,997           |
| <b>Total Funds Applied</b>                          | <b>\$ 1,020,346</b>  | <b>\$ 818,576</b>    | <b>\$ 950,928</b>      | <b>\$ 1,022,939</b>  |

**CITY OF LUFKIN**  
**DEBT SERVICE FUND**  
**Fiscal 2021 Operating Budget**

|   | <b>FY2019</b><br><b><u>Actual</u></b> | <b>FY2020</b><br><b><u>Budget</u></b> | <b>FY2020</b><br><b><u>Adjusted</u></b> | <b>FY2021</b><br><b><u>Budget</u></b> |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|
| <b>Beginning Balance</b>                            | \$ 1,828,570                          | \$ 2,044,919                          | \$ 2,163,768                            | \$ 2,214,395                          |
| <b>Revenues</b>                                     |                                       |                                       |   |                                       |
| Current year collections                            | 3,083,299                             | 3,004,647                             | 2,964,647                               | 3,055,861                             |
| Interest income                                     | 61,542                                | 25,000                                | 50,000                                  | 25,000                                |
| Other-Transfer<br>from Water/Wastewater Fund        | 3,759,552                             | 3,578,752                             | 3,578,751                               | 3,029,220                             |
| Other-Transfer from Solid<br>Waste/Recycling Fund   | 54,200                                | 57,200                                | 57,200                                  | -                                     |
| Total Revenues                                      | 6,958,593                             | 6,665,599                             | 6,650,598                               | 6,110,081                             |
| <b>Total Funds Available</b>                        | <u>\$ 8,787,163</u>                   | <u>\$ 8,710,518</u>                   | <u>\$ 8,814,366</u>                     | <u>\$ 8,324,476</u>                   |
| <b>Expenditures</b>                                 |                                       |                                       |   |                                       |
| Miscellaneous Services                              |                                       | \$ -                                  |   |                                       |
| Principal payments                                  | 5,265,000                             | 5,385,000                             | 5,385,000                               | 4,830,000                             |
| Interest payments                                   | 1,352,145                             | 1,208,621                             | 1,208,621                               | 1,281,336                             |
| Debt service fees                                   | 6,250                                 | 6,350                                 | 6,350                                   | 6,350                                 |
| Total Expenditures                                  | 6,623,395                             | 6,599,971                             | 6,599,971                               | 6,117,686                             |
| Excess(deficiency) of revenues<br>over expenditures | 335,198                               | 65,628                                | 50,627                                  | (7,605)                               |
| Fund balance ending                                 | 2,163,768                             | 2,110,547                             | 2,214,395                               | 2,206,790                             |
| <b>Total Funds Applied</b>                          | <u>\$ 8,787,163</u>                   | <u>\$ 8,710,518</u>                   | <u>\$ 8,814,366</u>                     | <u>\$ 8,324,476</u>                   |

**CITY OF LUFKIN**  
**EQUIPMENT ACQUISITION AND REPLACEMENT FUND**  
**Fiscal 2021 Operating Budget**

|   | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|---|--|--|--|--|
| <b>Beginning Working Capital</b>                    | \$ 7,533,552                                 | \$ 7,703,457                                 | \$ 9,914,005                                   | \$ 9,812,987                                 |
| <b>Revenues</b>                                     |  |  |  |  |
| Interest income                                     | 55,075                                       | 14,000                                       | 27,000   | 14,000                                       |
| Miscellaneous income                                | 282,664                                      | -  | 173,692  | 168,495                                      |
| Equipment replacement charge-General Fund           | 987,421                                      | 1,065,501                                    | 1,065,501                                      | 1,072,660                                    |
| Equipment replacement charge-Water/Wastewater       | 305,754                                      | 405,054                                      | 405,054  | 423,922                                      |
| Equipment replacement charge-Solid Waste            | 777,810                                      | 877,511                                      | 877,511  | 910,749                                      |
| Total Revenues                                      | 2,408,724                                    | 2,362,066                                    | 2,548,758                                      | 2,589,826                                    |
| <b>Total Funds Available</b>                        | <b>\$ 9,942,276</b>                          | <b>\$ 10,065,523</b>                         | <b>\$ 12,462,763</b>                           | <b>\$ 12,402,813</b>                         |
| <b>Expenditures</b>                                 |  |  |  |  |
| Police  | \$ 396,548                                   | \$ 349,272                                   | \$ 504,752                                     | \$ 270,387                                   |
| Fire  | 231,609                                      | 260,000                                      | 260,000  | 212,000                                      |
| Animal Control                                      | -  | 21,948                                       | 25,081   | -  |
| Streets   | 234,000                                      | 267,344                                      | 291,684  | -  |
| Parks   | 8,633  | 43,485                                       | 49,617   | -  |
| Zoo   | 10,894                                       | 8,500  | 9,495  | -  |
| Utility collections                                 | -  | 33,912                                       | 49,617   | -  |
| Water distribution                                  | -  | -  | -  | 148,000                                      |
| Wastewater treatment                                | -  | 23,377                                       | 29,192   | -  |
| Water Production                                    | -  | 17,912                                       | 24,808   | -  |
| Sewer Collection                                    | -  | -  | -  | 55,000                                       |
| Water/Sewer Utilities                               | -  | 145,915                                      | 152,461  | -  |
| Solid Waste   | 1,206,449                                    | 1,106,000                                    | 1,217,785                                      | 317,044                                      |
| Recycling   | -  | 23,626                                       | 35,284   | -  |
| Non Departmental                                    | 15,514                                       | -  | -  | -  |
| Total Expenditures                                  | 2,103,647                                    | 2,301,291                                    | 2,649,776                                      | 1,002,431                                    |
| Excess(deficiency) of revenues<br>over expenditures | 305,077                                      | 60,775                                       | (101,018)                                      | 1,587,395                                    |
| Ending Working Capital                              | 7,838,629                                    | 7,764,232                                    | 9,812,987                                      | 11,400,382                                   |
| <b>Total Funds Applied</b>                          | <b>\$ 9,942,276</b>                          | <b>\$ 10,065,523</b>                         | <b>\$ 12,462,763</b>                           | <b>\$ 12,402,813</b>                         |
| <b>Expenditures</b>                                 |  |  |  |  |
| Supplies  | \$ 12,756                                    | \$ 100,000                                   | \$ 100,000                                     | \$ 100,000                                   |
| Miscellaneous services                              | 15,514                                       | -  | -  | -  |
| Capital Outlay                                      | 2,075,377                                    | 2,201,291                                    | 2,549,776                                      | 902,431                                      |
| Total expenditures                                  | 2,103,647                                    | 2,301,291                                    | 2,649,776                                      | 1,002,431                                    |
| <b>Total Fund Applied</b>                           | <b>\$ 9,942,276</b>                          | <b>\$ 10,065,523</b>                         | <b>\$ 12,462,763</b>                           | <b>\$ 12,402,813</b>                         |



|                    |
|--------------------|
|                    |
| <b>Fiscal Year</b> |
| <b>2021</b>        |
|                    |



## GENERAL FUND

The General Fund is the operating fund of the City and accounts for all revenues and expenditures not accounted for in other funds. It accounts for a wide variety of revenues and finances a broad range of governmental services. Primarily ad valorem taxes, general sales taxes, franchise taxes, charges for services, and other miscellaneous revenues support the General Fund. General Fund expenditures support major governmental functions and include General Government and Administrative Services, Public Safety, Public Works, Community Development, and Cultural and Recreational Services. The City of Lufkin strives to maintain the highest levels of service at the least possible cost to its citizens. Service levels are maintained through sound decision-making practices. This provides for the allocation of funds in the best possible manner.

The budget basis of the General Fund and general government type funds is prepared on a modified accrual basis. Briefly this means that obligations of the City are budgeted as expenditures, but revenues are recognized when they become available and measurable.

The following section provides an overview of each department within the General Fund. Here, departmental expenditures, mission statements, descriptions of services, Fiscal 2021 work programs, performance measures, personnel summaries, and division breakdowns, can be found. By reading this information, one should better understand the responsibilities of each department, the department's goals for Fiscal 2020, and the extent to which each department is meeting those goals. A line item breakdown of all departmental expenditures can be obtained by contacting the City of Lufkin Finance Department.

### General Government Departments include the following:

- **General Government**
- **City Administration**
- **Finance**
- **Legal**
- **Tax**
- **Human Resources**
- **Building Services**
- **Information Technology**



## GENERAL FUND

### MISSION

The mission of the City Council is to provide effective, efficient and responsive local government through the establishment of policies reflecting community needs and goals. Simply put “to meet the needs of the citizens”.

issues brought before it regarding policies and governance. The Council provides policy direction to the City Manager and staff in the delivery of services to the citizens of Lufkin.

### DESCRIPTION OF SERVICES PROVIDED

The department of General Government includes the City Council and City Secretary. The City Secretary provides the following services:

- Maintaining minutes of City Council meetings and records of the City
- Preparing Council Agenda Packets
- Issuing licenses and permits for alcohol sales and vendors
- Maintain all City vehicle records and registrations
- Conduct Annual Municipal Elections
- The City Council consists of a mayor, elected at-large and six council members, each representing a separate Ward. The Council meets twice a month to address

### 2021 WORK PROGRAM

The Lufkin City Council has established goals and objectives to provide consistent and high quality services to the citizens and businesses in Lufkin. The City Secretary’s office will continue to provide services to Administration and City Council as well as complete projects to include the electronic storage and preservation of the City’s records.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Number of City Council Agenda Packets Prepared                            | 648                 | 650                  | 650                 |
| Number of City Council Packets prepared & distributed by Friday deadline  | 648                 | 650                  | 650                 |
| % of City Council Packets prepared & distributed on Friday before meeting | 100%                | 100%                 | 100%                |
| Number of Vendor Permits issued   | 25                  | 28                   | 30                  |
| Number of Vendor licenses with errors                                     | 0                   | 0                    | 0                   |
| Percentage of correctly issued vendor licenses                            | 100%                | 100%                 | 100%                |



| FUND                   | General             | DEPARTMENT            | General Government   |                     |  |
|------------------------|---------------------|-----------------------|----------------------|---------------------|--|
| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |  |
| Personnel Services     | 103,663             | 106,432               | 104,832              | 103,616             |  |
| Benefits               | 40,331              | 40,278                | 40,612               | 40,558              |  |
| Supplies               | 18,493              | 19,450                | 14,150               | 12,300              |  |
| Miscellaneous Services | 83,053              | 95,215                | 76,215               | 66,640              |  |
| Sundry Charges         | 107,819             | 111,970               | 105,950              | 86,220              |  |
| TOTAL                  | 353,349             | 373,345               | 341,779              | 309,334             |  |

| AUTHORIZED POSITIONS | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------|---------------------|-----------------------|----------------------|---------------------|
| City Secretary       | 1                   | 1                     | 1                    | 1                   |
| Executive Secretary  | 1                   | 1                     | 1                    | 1                   |
| FULL TIME            | 2                   | 2                     | 2                    | 2                   |
| PART TIME            | 0                   | 0                     | 0                    | 0                   |
| TOTAL                | 2                   | 2                     | 2                    | 2                   |
| SIGNIFICANT CHANGES  |                     |                       |                      |                     |
|                      |                     |                       |                      |                     |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# General Government / City Council

## GENERAL FUND

### DIVISION: City Council

#### DIVISION DESCRIPTION

- The City Council, consisting of a Mayor and six Council members, serves as the legislative and policy-making body of the City.
- The City Council meets twice per month in regular session to address issues brought before it.
- The Council passes all ordinances, approves major expenditure items and adopts the City of Lufkin's Annual Budget, which includes the Capital Improvement Program.



| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Supplies               | 17,294              | 17,500                | 12,500               | 11,000              |
| Miscellaneous Services | 736,874             | 84,140                | 69,140               | 60,240              |
| Sundry Charges         | 107,8419            | 111,970               | 105,970              | 86,220              |
| <b>TOTAL</b>           | <b>198,987</b>      | <b>213,610</b>        | <b>187,610</b>       | <b>157,460</b>      |

| AUTHORIZED POSITIONS                        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions within this division |                     |                       |                      |                     |
| <b>FULL TIME</b>                            |                     |                       |                      |                     |
| <b>PART TIME</b>                            |                     |                       |                      |                     |
| <b>TOTAL</b>                                |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**  
**General Government / City Secretary**

## GENERAL FUND

### DIVISION: City Secretary

#### DIVISION DESCRIPTION

- The City Secretary's office is responsible for providing service to the City Council, maintaining the minutes of City Council meetings and records of the City, preparing council agenda packets, and issuing licenses and permits to vendors.
- The City Secretary is the Records Retention Officer for the City of Lufkin.
- The City Secretary is the Election Administrator for the City of Lufkin and is responsible for supervising and conducting all City elections.
- The City Secretary is responsible for issuing licenses to all taxicab operations occurring within the City of Lufkin. The City receives two percent (2%) of all gross receipts from the operation of all limousines or taxicabs in the City of Lufkin.
- The City Secretary receives monies for the license, application and processing of alcohol sales in the City of Lufkin.
- The City Secretary issues and maintains titles for all vehicles in the City of Lufkin fleet.
- The City Secretary maintains all contract and agreements for the City of Lufkin, including franchise agreements.
- The City Secretary accepts all payments of franchise fees to the City of Lufkin.

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | 103,653             | 106,432               | 104,832              | 103,616             |
| Benefits               | 40,331              | 40,278                | 40,612               | 40,558              |
| Supplies               | 1,199               | 1,950                 | 1,650                | 1,300               |
| Miscellaneous Services | 9,179               | 11,075                | 7,075                | 6,400               |
| <b>TOTAL</b>           | <b>154,362</b>      | <b>159,735</b>        | <b>154,169</b>       | <b>151,874</b>      |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| City Secretary         | 1                   | 1                     | 1                    | 1                   |
| Executive Secretary    | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>       | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>PART TIME</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>           | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

**City Administration**

## GENERAL FUND

### MISSION

The mission of the City Administration's Office is to administer the policies and directives established by the City Council, through efficient, effective management of the organization, and to uphold the organizational values stated in the mission statement.

### DESCRIPTION OF SERVICES PROVIDED

- City Administration includes the City Manager who is appointed by the City Council and is the executive officer of the City as well as the Assistant City Manager.
- The Manager provides overall management of the City organization and is responsible for implementing the policies and goals established by the City Council.
- The City Administration's responsibilities include planning, organizing and overseeing all city operations and advising Council on the city's current and future needs.

### WORK PROGRAM

- In Fiscal 2021, the City Manager will work in conjunction with the City Council to continue a Capital Improvement Plan for the City of Lufkin and master plan for Ellen Trout Zoo.
- In addition, the City Manager will provide continuous oversight of the City operations to maintain financial stability during the current economic climate.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Number of citizen complaints  | 380                 | 375                  | 195                 |
| Number of citizen complaints responded to within two business days              | 342                 | 350                  | 185                 |
| Respond to citizen complaints and requests within two business days 90% of time | 90%                 | 90%                  | 90%                 |
| Number of semi-monthly project status reports and council updates completed     | 24                  | 24                   | 24                  |
| Number of council meetings held   | 24                  | 24                   | 24                  |
| Prepare agenda for Council meetings within required time-line 100% of time      | 100%                | 100%                 | 100%                |

| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services   | 483,006             | 372,594               | 494,992              | 509,703             |
| Benefits   | 133,087             | 107,013               | 143,047              | 147,022             |
| Supplies   | 12,771              | 12,820                | 9,213                | 8,860               |
| Miscellaneous Services   | 73,397              | 28,945                | 23,955               | 22,240              |
| Sundry Charges   | 245                 | 500                   | 500                  | 400                 |
| <b>TOTAL</b>   | <b>702,506</b>      | <b>521,872</b>        | <b>671,707</b>       | <b>688,225</b>      |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| City Manager   | 1                   | 1                     | 1                    | 1                   |
| Deputy City Manager  | 0                   | 0                     | 0                    | 0                   |
| Assistant City Manager (formerly Assistant to the City Manager)  | 1                   | 1                     | 1                    | 1                   |
| Executive Secretary  | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>   | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>3</b>            |
| <b>PART TIME</b>   | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>   | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>3</b>            |
| <b>SIGNIFICANT CHANGES</b>   |                     |                       |                      |                     |
| FY2019: Assistant to City Manager position eliminated. Created Assistant City Manager.<br>FY2019 Revised: Deputy City Manager position eliminated. |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Finance Department

## GENERAL FUND

### MISSION

The mission of the Finance Department is to assist our customers in solving their issues and concerns, while providing accurate and timely recording of financial transactions for the City in accordance with Generally Accepted Accounting Principles and to review and improve the efficiency and effectiveness of the City's financial practices.

### DESCRIPTION OF SERVICES PROVIDED

- Pay vendors for goods and services provided to the City
- Invoice customers for goods or services provided by the City (excluding Utility)
- Establish and maintain banking relationships
- Process Bi-weekly payroll
- Coordinate the City's annual audit and produce the City's Comprehensive Annual Financial Report
- Manage the City's Investment Policy.
- Assist departments with executing their financial duties as needed

- Provide training on new procedures, new systems and to new employees as requested
- Assist departments receiving grants with financial reporting requirements
- Coordinate preparation of the Annual Operating Budget and provide support to the Capital Improvement Program development and maintenance

### WORK PROGRAM

- Make further revisions to the City's Budget Document format in fiscal year 2020.
- Complete the fiscal year 2019 audit and prepare the Comprehensive Annual Financial Report within the required time frame.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Number of Vendor Payments processed annually                                      | 7,927               | 8,625                | 8,500               |
| Number of vendor invoices processed within 2 days of receipt                      | 16,850              | 17,273               | 17,010              |
| Process approved vendor payments within two business days of receipt 90% of time. | 100%                | 100%                 | 100%                |
| Number of monthly operating and capital project financial statements completed    | 24                  | 24                   | 24                  |
| Number of monthly financial reports completed by the 6th work day of the month    | 24                  | 24                   | 24                  |
| Prepare monthly financial statements by 8th working day of month 90% of the time  | 100%                | 100%                 | 100%                |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 401,716             | 408,994               | 395,497              | 384,622             |
| Benefits                 | 167,541             | 176,939               | 175,064              | 163,576             |
| Supplies                 | 22,320              | 28,850                | 18,891               | 18,850              |
| Maintenance of Equipment | 25,662              | 29,425                | 38,675               | 24,950              |
| Miscellaneous Services   | 128,315             | 158,270               | 168,875              | 152,214             |
| Sundry Charges           | 169                 | -                     | -                    | -                   |
| <b>TOTAL</b>             | <b>745,723</b>      | <b>802,478</b>        | <b>797,002</b>       | <b>744,212</b>      |

| AUTHORIZED POSITIONS        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Director of Finance         | 1                   | 1                     | 1                    | 1                   |
| Accountant-Senior           | 1                   | 1                     | 1                    | 1                   |
| Accounts Supervisor         | 1                   | 1                     | 0                    | 0                   |
| Accounting Technician-Entry | 1                   | 1                     | 1                    | 1                   |
| Accounting Technician-Adv   | 2                   | 2                     | 3                    | 3                   |
| Accounting Journeyman 1     | 1                   | 1                     | 1                    | 1                   |
| Accounting Tech Adv-EMS     | 2                   | 2                     | 2                    | 2                   |
| Accounting Tech Entry-EMS   | 1                   | 1                     | 1                    | -                   |
| <b>FULL TIME</b>            | <b>10</b>           | <b>10</b>             | <b>10</b>            | <b>9</b>            |
| <b>PART TIME</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                | <b>10</b>           | <b>10</b>             | <b>10</b>            | <b>9</b>            |

### SIGNIFICANT CHANGES

FY2021: Accounting Tech Entry-EMS -discontinued.

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Finance Department

## GENERAL FUND

**DIVISION: Finance**

### DIVISION DESCRIPTION

- Conducts the financial business of the City including Accounts Payable, Accounts Receivable, Grant management, and maintain Fixed Assets.

| EXPENDITURES                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services          | 310,921             | 314,637               | 315,352              | 316,922             |
| Benefits                    | 130,011             | 130,823               | 132,039              | 131,499             |
| Supplies                    | 15,509              | 17,850                | 12,050               | 12,050              |
| Maintenance of Equipment    | 2,950               | 5,975                 | 2,575                | 2,950               |
| Miscellaneous Services      | 116,449             | 138,255               | 137,405              | 135,589             |
| Sundry Charges              | 169                 | -                     | -                    | -                   |
| <b>TOTAL</b>                | <b>576,009</b>      | <b>607,540</b>        | <b>599,421</b>       | <b>599,010</b>      |
| AUTHORIZED POSITIONS        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Director of Finance         | 1                   | 1                     | 1                    | 1                   |
| Accountant-Senior           | 1                   | 1                     | 1                    | 1                   |
| Accounts Supervisor         | 1                   | 1                     | 0                    | 0                   |
| Accounting Technician-Entry | 1                   | 1                     | 1                    | 1                   |
| Accounting Technician-Adv   | 2                   | 2                     | 3                    | 3                   |
| Accounting Tech Journeyman  | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>            | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>7</b>            |
| <b>PART TIME</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>7</b>            |



**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Finance Department

## GENERAL FUND

### DIVISION: EMS Billing

#### DIVISION DESCRIPTION

- Responsible for billing for the utilization of the City's EMS service within the City and the county. Filing patient insurance and collection of payments.

| EXPENDITURES              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services        | 90,795              | 94,357                | 80,145               | 67,700              |
| Benefits                  | 37,530              | 46,116                | 43,025               | 32,077              |
| Supplies                  | 6,811               | 11,000                | 6,841                | 6,800               |
| Maintenance of Equipment  | 22,712              | 23,450                | 36,100               | 22,000              |
| Miscellaneous Services    | 11,866              | 20,015                | 31,470               | 16,625              |
| <b>TOTAL</b>              | <b>169,714</b>      | <b>194,938</b>        | <b>197,581</b>       | <b>145,202</b>      |
| AUTHORIZED POSITIONS      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Accounting Tech Adv-EMS   | 2                   | 2                     | 2                    | 2                   |
| Accounting Tech Entry EMS | 1                   | 1                     | 1                    | -                   |
| <b>FULL TIME</b>          | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>2</b>            |
| <b>PART TIME</b>          | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>              | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>2</b>            |



## GENERAL FUND

### LEGAL DEPARTMENT

#### MISSION

The mission of the City Attorney is to be the legal adviser to the City Manager, the City Council, or any committee thereof, all official boards and commissions and all city officers and employees with respect to any legal question involving an official duty or any legal matter pertaining to the affairs of the City of Lufkin.

#### DESCRIPTION OF SERVICES PROVIDED

- The City Attorney oversees all legal matters of the City, ensures the efficient operation of the City's Municipal Court Prosecution Services.
- The City Attorney serves as the Police and Fire Department Legal Advisor.

- The City Attorney as the Police Legal Advisor provides legal advice and counsel to the Lufkin Police Department, and instructs its officers on every-changing laws and court rulings.

#### WORK PROGRAM

The City Attorney will continue to represent the city in all litigation and controversies and prosecute all cases brought before the Lufkin Municipal Court. The City Attorney will approve as to form in writing all proposed ordinances before they shall be adopted, or file with the city council, in writing, his objection thereto. The City Attorney will advise the city council, the city manager and all the departments of the City concerning new or proposed state or federal legislation, and to represent the City before all legislative bodies in matters affecting the City. The City Attorney will continue in his role as legal advisor and counselor to the Lufkin Police Department and Fire Department.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Number of cases litigated in Municipal Court   | 362                 | 384                  | 550                 |
| Number of city ordinances, amendments to ordinances, and resolutions prepared and / or approved                      | 66                  | 46                   | 70                  |
| Respond to City departmental requests for legal advice within 2 working days after receiving the request 90% of time | 100%                | 100%                 | 100%                |
| Number of civil service matters and general litigation handled.  | 35                  | 40                   | 45                  |
| Number of legal opinions and memorandums written   | 40                  | 35                   | 45                  |
| Review and approve Economic Development agreements and contracts in a timely manner 100% of the time                 | 100%                | 100%                 | 100%                |

| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services   | 83,140              | -                     | -                    | -                   |
| Benefits   | 27,981              | -                     | -                    | -                   |
| Supplies   | 2,894               | 3,250                 | 2,350                | 2,350               |
| Miscellaneous Services   | 21,076              | 106,459               | 40,960               | 18,457              |
| <b>TOTAL</b>   | <b>135,091</b>      | <b>109,709</b>        | <b>43,310</b>        | <b>20,807</b>       |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Attorney   | 1                   | 1                     | 0                    | 0                   |
| Assistant City Attorney  | 0                   | 1                     | 1                    | 0                   |
| Legal Assistant  | 1                   | 0                     | 0                    | 0                   |
| FULL TIME  | 2                   | 2                     | 1                    | 0                   |
| PART TIME  | 0                   | 0                     | 0                    | 0                   |
| <b>TOTAL</b>   | <b>2</b>            | <b>2</b>              | <b>1</b>             | <b>0</b>            |
| SIGNIFICANT CHANGES  |                     |                       |                      |                     |
| FY 2020: Assistant City attorney position eliminated. No budget position in this department. |                     |                       |                      |                     |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Tax Department

## GENERAL FUND

### TAX DEPARTMENT

### WORK PROGRAM

This department is used solely for the purpose of accumulating costs associated with contractual services for Tax appraisal, assessment and collection.

#### MISSION

The mission of the Tax Department is assess and collect all ad valorem taxes payable to the City of Lufkin.

#### DESCRIPTION OF SERVICES PROVIDED

- The City contracts with the Angelina County Appraisal District and the County Tax Office to assess, bill and collect its ad valorem taxes.
- As the County Tax Office collects tax payments, the payments are wire transferred to the City's depository bank.

FUND      **General**      DEPARTMENT      **Tax**

| EXPENDITURES  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Miscellaneous Services                              | 214,951             | 221,500               | 221,500              | 221,500             |
| <b>TOTAL</b>  | <b>214,951</b>      | <b>221,500</b>        | <b>221,500</b>       | <b>221,500</b>      |
| AUTHORIZED POSITIONS                                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this department. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                    |                     |                       |                      |                     |
| <b>PART TIME</b>                                    |                     |                       |                      |                     |
| <b>TOTAL</b>  |                     |                       |                      |                     |



## GENERAL FUND

### MISSION

The City of Lufkin Human Resources Department administers employee benefits and provides personnel support to the various city departments in order to hire and maintain a quality workforce to serve the citizens of Lufkin.

### DESCRIPTION OF SERVICES PROVIDED

- The Human Resources Department provides centralized personnel services for all City of Lufkin departments.
- The HR department administers salary and wage studies, reviews and recommends changes to employee benefits and administers risk management, workers compensation, retirement, and unemployment functions
- The HR Department provides training services and information for department heads and staff.
- The HR Director is the Civil Service Director who supplies support for the Lufkin Civil Service Commission and the Civil Service employees (police and fire) in conducting meetings per Civil Service guidelines, administering Fire and Police entrance exams as well as Fire and Police promotional exams.

### WORK PROGRAM

- The Human Resources Department will continue to screen new applications systematically in order to provide quality candidates in a timely manner in support of the City departments' work force needs.
- Employee injury claims and liability and property claims will be reported promptly to the City's risk pool administrators in order to quickly meet the medical needs of the employee while containing worker's compensation costs and mitigating the resolutions of liability and property claims.
- Human Resources will continue to update and provide forms on the intranet site as well as provided in the HR lobby area for convenience of the employees.
- Human Resources will continue to review the Employee Handbook to update and better inform employees and supervisors.
- HR will continue to create and adjust duties for the City Hall Receptionist in order to better serve the citizens who visit City Hall..

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Number of workers compensation claims submitted to insurance carrier annually                                  | 64                  | 50                   | 60                  |
| Number of workers compensation claims submitted to insurance carrier annually within 2 working days of receipt | 64                  | 50                   | 60                  |
| Workers compensation claims reported to insurance carrier within 2 working days of receipt.                    | 100%                | 100%                 | 100%                |
| Number of applications received annually   | 1059                | 850                  | 900                 |
| Number of applications screened annually within 5 working days of receipt                                      | 1059                | 850                  | 900                 |
| Applications screened within 5 working days of receipt.  | 100%                | 100%                 | 100%                |

| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                                     | 256,354             | 259,669               | 259,677              | 236,961             |
| Benefits   | 108,608             | 109,422               | 110,424              | 95,926              |
| Supplies   | 5,677               | 8,760                 | 7,100                | 6,200               |
| Miscellaneous Services                                 | 30,384              | 32,015                | 27,915               | 23,925              |
| Sundry Charges   | 28,640              | 34,320                | 30,000               | 20,600              |
| <b>TOTAL</b>   | <b>429,663</b>      | <b>444,186</b>        | <b>435,116</b>       | <b>383,612</b>      |
| AUTHORIZED POSITIONS                                   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Human Resources Director                               | 1                   | 1                     | 1                    | 1                   |
| Human Resources Assistant                              | 1                   | 1                     | 1                    | 1                   |
| Risk Management Assistant                              | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman                                       | 2                   | 2                     | 2                    | 2                   |
| City Hall Receptionist                                 | 1                   | 1                     | 1                    | -                   |
| <b>FULL TIME</b>                                       | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>5</b>            |
| <b>PART TIME</b>                                       | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>   | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>5</b>            |
| <b>SIGNIFICANT CHANGES</b>                             |                     |                       |                      |                     |
| FY 2021: City Hall Receptionist position discontinued. |                     |                       |                      |                     |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Building Services

## GENERAL FUND

### MISSION

The mission of the Building Services Department is to maintain a clean, safe and comfortable environment for the citizens, visitors and employees of the City of Lufkin.

### DESCRIPTION OF SERVICES PROVIDED

The Building Services Department performs cleaning and maintenance tasks within the various City facilities.

These tasks include:

- Cleaning offices, meeting areas, public areas, stairways, restrooms and hallways
- Emptying trash, replacing trash bags, collecting recyclable material
- Sweep, mop, buff, vacuum or clean all floors located within city hall and municipal court buildings
- Dust all furniture and fixtures as required
- Wash and disinfect all washroom floors, toilets, toilet seats, urinals and hand wash sinks
- Replenish toilet tissue, hand towels and soap as needed
- Clean all entrances and exits including glass, doors and hardware
- Keep outside areas near exits and entrance

free of debris

- Clean, wash and disinfect drinking fountains
- Wash all finger marks from walls, doors, light fixtures, hardware and glass
- Perform and/or report any maintenance repairs or issues
- Take mail to mailbox each afternoon
- Other items deemed necessary by department head

### WORK PROGRAM

The fiscal year 2020 goal for the Building Services department is to continue to provide a clean, safe and healthy work environment for city employees and guests to the City of Lufkin, Texas City Hall building and the new Municipal Court building.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Total Square Feet of Municipal Buildings                                       | 68,940              | 68,940               | 68,940              |
| Office Space Footage Cleaned daily per <u>FTE</u>                              | 28,470              | 28,470               | 28,470              |
| Office Space Footage Cleaned daily perm <u>PTE</u>                             | 3,000               | 3,000                | 3,000               |
| Supply Cost per Total Square Feet of Municipal Buildings                       | 1.59                | 1.59                 | 1.59                |
| Total number of preventable accidents/ health issues due to unkempt conditions | 0                   | 0                    | 0                   |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 57,319              | 59,581                | 60,935               | 61,145              |
| Benefits                 | 28,476              | 30,746                | 31,298               | 29,342              |
| Supplies                 | 19,044              | 22,600                | 21,900               | 19,900              |
| Maintenance of Equipment | 72,467              | 75,750                | 92,100               | 79,000              |
| Miscellaneous Services   | 104,237             | 133,150               | 122,000              | 122,400             |
| Capital                  | 4,000               | -                     | 56,000               | -                   |
| <b>TOTAL</b>             | <b>285,543</b>      | <b>321,827</b>        | <b>384,233</b>       | <b>311,787</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Custodian                | 3                   | 3                     | 3                    | 3                   |
| <b>FULL TIME</b>         | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>PART TIME</b>         | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>             | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>3</b>            |
| SIGNIFICANT CHANGES      |                     |                       |                      |                     |
|                          |                     |                       |                      |                     |



**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Building Services / Building Maintenance

## GENERAL FUND

**DIVISION: Building Maintenance**

### DIVISION DESCRIPTION

The Building Maintenance department is responsible for the care and maintenance of the Lufkin City Hall building. The City Hall building includes the offices of the Mayor, City Manager, Deputy City Manager, Human Resources, Public Works, Planning, City Engineer, Finance, Information Technology, Utility Collections, Main Street, Inspection Services, Police Department, and the Municipal Court building.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 57,319              | 59,581                | 60,935               | 61,145              |
| Benefits                 | 28,476              | 30,746                | 31,298               | 29,342              |
| Supplies                 | 17,973              | 20,100                | 19,900               | 17,900              |
| Maintenance of Equipment | 58,854              | 67,750                | 85,100               | 72,000              |
| Miscellaneous Services   | 104,237             | 133,150               | 122,000              | 122,400             |
| <b>TOTAL</b>             | <b>266,859</b>      | <b>311,327</b>        | <b>319,233</b>       | <b>302,787</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Custodians               | 3                   | 3                     | 3                    | 3                   |
| <b>FULL TIME</b>         | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>PART TIME</b>         | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>             | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>3</b>            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**  
**Building Services / Police Building**

**FUND:**

**DEPARTMENT: Building Services**

**DIVISION: Police Building**

**DIVISION DESCRIPTION**

The Police Building Division is the cost center for the care and maintenance of the Lufkin Police Southbase building.

| <b>EXPENDITURES</b>                                  | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|--|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Supplies   | 1,071                       | 2,500                         | 2,000                        | 2,000                       |
| Maintenance of Equipment                             | 13,613                      | 8,000                         | 7,000                        | 7,000                       |
| Capital  | 4,000                       | -                             | 56,000                       | -                           |
| <b>TOTAL</b>   | <b>18,684</b>               | <b>10,500</b>                 | <b>65,000</b>                | <b>9,000</b>                |
| <b>AUTHORIZED POSITIONS</b>                          | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
| There are no positions authorized for this division. |                             |                               |                              |                             |
| <b>FULL TIME</b>                                     |                             |                               |                              |                             |
| <b>PART TIME</b>                                     |                             |                               |                              |                             |
| <b>TOTAL</b>   |                             |                               |                              |                             |



## GENERAL FUND

### MISSION

The City of Lufkin IT Department is committed to facilitating the use of information by employees and citizens through providing a computing environment that supports the decision making process.

### DESCRIPTION OF SERVICES PROVIDED

- The IT Department is responsible for maintaining the City's computer systems, which include a Wide Area Network connecting 18 remote sites by wireless broadband and 3 remote sites by fiber optic cable, with over 450 workstations and more than 500 telephones connected by twisted pair cable. The system is comprised of one iSeries server, one NaviLine server, 19 Windows 2003 servers, 10 Windows 2008 servers, 18 Windows 2012 servers and 11 Linux servers.
- The department is responsible for equipment installation, network management, data fault protection, internal and Internet email services, World Wide Web services and groupware, all of which are running on internal servers. Additionally, the department is responsible for the maintenance and troubleshooting of the citywide telephone system (both desk phones and cellular phones), and advises department heads and administrators regarding cellular phone plans, equipment and usage.
- The department provides advice to users on information systems, maintains a training program to assist users to become self-sufficient, maintains a trouble desk to assist users with problems, and has a hardware repair facility capable of repairing most PC failures.
- In addition, the IT Department is responsible for programming on the City's Public Access Channel

(Suddenlink Channel 15), and for coordinating the installation and maintenance of the City wide public Wi-Fi network.

- The IT Department is committed to assisting the employees of the City of Lufkin with innovative information services designed to improve productivity and efficiency.

### WORK PROGRAM

For the fiscal year 2020, the IT Department will concentrate on developing, testing and implementing the following initiatives: an expansion to our City Hall/Police Station building access system which will bring all code secured doors into one system; enhancements to the redundancy and failover capabilities of the wireless network; expansion of our Channel 15 broadcast capabilities, both on-air and across the Web; investigate new Web 2.0 Social Networking applications to enhance client productivity; upgrade to the latest version of SunGard Public Sector (HTE) software; make modifications to the current layout of the server room to allow for increased efficiency; add new services and features to the City's messaging systems, thereby enhancing productivity of City employees; maintenance and modifications to our physical plant to enhance the structured cabling and air conditioning system in the server room; investigate new backup software to enhance our current backup strategy and overcome some shortcomings in our existing backup software; and structured auditing of the security of our network, both physical and electronic. In addition, we will continue to upgrade NetMotion and Crimes softwares as needed to implement enhanced authentication for the Police Department in order to meet CJIS requirements.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019 Actual | 2019-2020 Revised | 2020-2021 Budget |
|--|------------------|-------------------|------------------|
| iSeries/NaviLine logon and resources available for 90% of customer base for greater than 90% of the day                              | 98%              | 99%               | 99%              |
| Local Area Network traffic exchanged within City Hall and fiber-connected remote facilities for greater than 90% of the day          | 98%              | 99%               | 99%              |
| Wide Area Network traffic exchanged between City Hall and 90% of Remote Facilities for greater than 90% of each day for 100% of days | 96%              | 98%               | 99%              |
| Number of websites hosted  | 72               | 74                | 74               |
| Hosted websites available for 95%+ of the day for 360+ days per year   | 100%             | 100%              | 100%             |
| 90% of Help Desk Tickets closed within one week of submission  | 85%              | 85%               | 90%              |

| EXPENDITURES  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services  | 488,464             | 489,370               | 484,506              | 440,233             |
| Benefits  | 174,110             | 182,578               | 181,841              | 162,680             |
| Supplies  | 74,037              | 78,142                | 90,747               | 70,625              |
| Maintenance of Equipment  | 153,116             | 166,466               | 167,915              | 612,255             |
| Miscellaneous Services  | 141,458             | 166,030               | 167,915              | 162,255             |
| <b>TOTAL</b>  | <b>1,031,185</b>    | <b>1,082,586</b>      | <b>1,081,895</b>     | <b>982,013</b>      |
| AUTHORIZED POSITIONS  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Director  | 1                   | 1                     | 1                    | 1                   |
| Systems Analyst   | 3                   | 3                     | 3                    | 3                   |
| System Technician   | 1                   | 1                     | 1                    | -                   |
| System Specialist   | 1                   | 1                     | 1                    | 1                   |
| IT Technician   | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman  | 0                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>  | <b>7</b>            | <b>8</b>              | <b>8</b>             | <b>7</b>            |
| <b>PART TIME</b>  | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>  | <b>7</b>            | <b>8</b>              | <b>8</b>             | <b>7</b>            |
| SIGNIFICANT CHANGES   |                     |                       |                      |                     |
| FY2020: Position for Clerk Journeyman created.<br>FY2021: System Technician discontinued. |                     |                       |                      |                     |



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**Public Safety Departments include the following:**

- **Police Department**
- **Fire Department**
- **Municipal Court**
- **City Marshall**
- **Inspection Services**
- **Emergency Management**
- **Animal Control**

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Police Department

## GENERAL FUND

### MISSION

The Lufkin Police Department is committed to the reduction of crime and the fear of crime by working with the community to preserve life and protect property, maintain human rights and promote individual responsibility. We are dedicated to safeguarding public confidence and providing a safe place for all to live, work and raise families.

- Promote and preserve civil order; and to provide other services on an emergency basis

### WORK PROGRAM

The Lufkin Police Department plans to take the following steps to meet our citizen's needs and evolving expectations:

### DESCRIPTION OF SERVICES PROVIDED

- Protect constitutional guarantees
- Identify criminal offenders and criminal activity and, where appropriate, to apprehend offenders and participate in subsequent court proceedings
- Reduce the opportunity for the commission of some crime through preventive patrol and other measures
- Aid individuals who are in danger of physical harm
- Facilitate the movement of people and vehicles
- Assist those who cannot care for themselves
- Resolve conflict
- Identify problems that are potentially serious law enforcement or governmental problems
- Create and maintain a feeling of security in the community

1. Training – To maintain a professional agency officers must continue to learn new things and train on what we have learned. Our department will work to maintain our professional reputation and maintain the public trust and support of our citizens.
2. Personnel – We plan on making the officers' jobs as safe and fulfilling as possible by maintaining staffing levels by actively recruiting and smart deployment of resources.
3. Equipment - We will provide officers with state of the art equipment to make their jobs safer and their workload as streamlined as possible

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Total calls for service  | 45,400              | 47,200               | 48,000              |
| Comply with all applicable Texas Police Chiefs Association best practices standards to achieve recognized status | 88%                 | 88%                  | 87%                 |
| Emergency responses under 2 minutes  | 65%                 | 71%                  | 67%                 |
| Non-emergency responses under 6 minutes  | 84%                 | 84%                  | 84%                 |

| EXPENDITURES  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services  | 6,622,450           | 6,598,741             | 6,845,812            | 6,482,085           |
| Benefits  | 2,382,248           | 2,336,380             | 2,296,017            | 2,341,973           |
| Supplies  | 281,531             | 327,742               | 397,235              | 288,100             |
| Maintenance of Equipment  | 128,733             | 188,600               | 204,655              | 169,000             |
| Miscellaneous Services  | 606,494             | 688,820               | 661,420              | 613,452             |
| Sundry Charges  | 110                 | 1,000                 | 500                  | 500                 |
| Capital   | -                   | -                     | 40,000               | -                   |
| <b>TOTAL</b>  | <b>10,021,566</b>   | <b>10,141,283</b>     | <b>10,085,639</b>    | <b>9,895,110</b>    |
| AUTHORIZED POSITIONS  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Police Chief  | 1                   | 1                     | 1                    | 1                   |
| Assistant Police Chief  | 1                   | 1                     | 1                    | 1                   |
| Administrative Assistant  | 1                   | 1                     | 1                    | 1                   |
| Police Special Services Manager   | 1                   | 1                     | 1                    | 1                   |
| Police Relations Specialist   | 1                   | 1                     | 1                    | 1                   |
| Public Safety Legal Adv & Prosecutor  | 1                   | 1                     | 1                    | 1                   |
| Police Lieutenant   | 6                   | 6                     | 6                    | 6                   |
| Police Sergeant   | 6                   | 6                     | 6                    | 6                   |
| Police Corporal   | 6                   | 6                     | 6                    | 6                   |
| Police Officer  | 57                  | 57                    | 57                   | 57                  |
| Police Communications Supervisor  | 1                   | 1                     | 1                    | 1                   |
| Police Communications Operator  | 13                  | 13                    | 13                   | 13                  |
| Police Crime Scene Technician   | 3                   | 3                     | 3                    | 3                   |
| Clerk-Journeyman  | 2                   | 2                     | 2                    | 1                   |
| Clerk Apprentice  | 1                   | 1                     | 1                    | 1                   |
| Terminal Agency Coordinator   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>  | <b>101</b>          | <b>101</b>            | <b>101</b>           | <b>100</b>          |
| <b>PART TIME</b>  | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>  | <b>101</b>          | <b>101</b>            | <b>102</b>           | <b>101</b>          |
|   |                     |                       |                      |                     |
| <b>SIGNIFICANT CHANGES</b>  |                     |                       |                      |                     |
| FY 2019 Revised– Public Safety Legal Adv & Prosecutor transferred to Police Department from Legal Department.<br>FY 2021: Clerk Journey position in the Support Services division discontinued. |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Police Department / Administration

## GENERAL FUND

**DIVISION: Administration**

### DIVISION DESCRIPTION

The Administration Division is charged with the organization, direction, and control of all resources of the City of Lufkin Police Department.

| EXPENDITURES                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                | 407,343             | 503,398               | 503,398              | 434,708             |
| Benefits                          | 138,895             | 166,819               | 167,821              | 149,396             |
| Supplies                          | 28,466              | 33,160                | 30,260               | 27,100              |
| Maintenance of Equipment          | 64,569              | 83,600                | 113,155              | 77,500              |
| Miscellaneous Services            | 149,103             | 149,817               | 141,117              | 130,452             |
| Sundry Charges                    | 110                 | 1,000                 | 500                  | 500                 |
| Capital                           | -                   | -                     | 40,000               | -                   |
| <b>TOTAL</b>                      | <b>788,486</b>      | <b>937,794</b>        | <b>996,251</b>       | <b>819,656</b>      |
| AUTHORIZED POSITIONS              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Police Chief                      | 1                   | 1                     | 1                    | 1                   |
| Director of Public Safety         | 1                   | 1                     | 1                    | 1                   |
| Administrative Assistant          | 1                   | 1                     | 1                    | 1                   |
| Public Relations Specialist       | 1                   | 1                     | 1                    | 1                   |
| Police Special Services Manager   | 1                   | 1                     | 1                    | 1                   |
| Public Safety Legal Advs & Prosct | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                  | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>6</b>            |
| <b>PART TIME</b>                  | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                      | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>6</b>            |



**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Police Department / Patrol

## GENERAL FUND

**DIVISION: Patrol**

### DIVISION DESCRIPTION

The primary responsibility of the Patrol Division is the protection of the lives and property of the citizens of Lufkin and the safe, orderly flow of traffic.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 3,955,290           | 3,848,926             | 3,924,097            | 3,910,311           |
| Benefits                 | 1,394,988           | 1,367,618             | 1,351,338            | 1,394,687           |
| Supplies                 | 206,722             | 245,532               | 292,791              | 219,500             |
| Maintenance of Equipment | 57,308              | 79,500                | 77,500               | 77,500              |
| Miscellaneous Services   | 358,887             | 387,711               | 389,211              | 358,000             |
| <b>TOTAL</b>             | <b>5,973,195</b>    | <b>5,929,287</b>      | <b>6,034,937</b>     | <b>5,959,998</b>    |

| AUTHORIZED POSITIONS  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------|---------------------|-----------------------|----------------------|---------------------|
| Police Lieutenant     | 4                   | 4                     | 4                    | 4                   |
| Police Sergeant       | 4                   | 4                     | 4                    | 4                   |
| Police Corporal       | 4                   | 4                     | 4                    | 4                   |
| Police Officer—Patrol | 44                  | 44                    | 44                   | 44                  |
| <b>FULL TIME</b>      | <b>56</b>           | <b>56</b>             | <b>56</b>            | <b>56</b>           |
| <b>PART TIME</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>          | <b>56</b>           | <b>56</b>             | <b>56</b>            | <b>56</b>           |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Police Department / Communication

## GENERAL FUND

### DIVISION: Communication

#### DIVISION DESCRIPTION

The Communications Division's primary function is to receive calls for service and relay that information to the proper Police and Fire personnel.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 687,685             | 707,531               | 581,878              | 613,966             |
| Benefits                 | 273,298             | 274,573               | 246,470              | 245,060             |
| Supplies                 | 10,499              | 8,750                 | 6,700                | 6,700               |
| Maintenance of Equipment | -                   | 17,500                | 7,500                | 7,500               |
| Miscellaneous Services   | 2,210               | 5,500                 | 2,500                | 2,500               |
| <b>TOTAL</b>             | <b>973,692</b>      | <b>1,013,854</b>      | <b>845,048</b>       | <b>875,726</b>      |

| AUTHORIZED POSITIONS             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Police Lieutenant                | 1                   | 1                     | 1                    | 1                   |
| Police Communications Supervisor | 1                   | 1                     | 1                    | 1                   |
| Police Communications Operator   | 13                  | 13                    | 13                   | 13                  |
| <b>FULL TIME</b>                 | <b>14</b>           | <b>14</b>             | <b>14</b>            | <b>14</b>           |
| <b>PART TIME</b>                 | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>                     | <b>15</b>           | <b>15</b>             | <b>15</b>            | <b>15</b>           |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Police Department / CID & Narcotics

## GENERAL FUND

### DIVISION: CID & Narcotics

#### DIVISION DESCRIPTION

The CID and Narcotics Division is responsible for the follow up investigation of criminal offenses and the investigation into illegal narcotic transactions.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 1,470,366           | 1,431,038             | 1,378,318            | 1,425,670           |
| Benefits                 | 528,022             | 479,420               | 484,465              | 507,091             |
| Supplies                 | 35,709              | 39,800                | 66,984               | 34,300              |
| Maintenance of Equipment | 6,856               | 8,000                 | 6,500                | 6,500               |
| Miscellaneous Services   | 92,167              | 139,292               | 123,092              | 117,000             |
| <b>TOTAL</b>             | <b>2,133,120</b>    | <b>2,097,550</b>      | <b>2,059,359</b>     | <b>2,090,561</b>    |

| AUTHORIZED POSITIONS            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Police Lieutenant               | 1                   | 1                     | 1                    | 1                   |
| Police Sergeant                 | 2                   | 2                     | 2                    | 2                   |
| Police Corporal                 | 2                   | 2                     | 2                    | 2                   |
| Police Officer—Investigators    | 13                  | 13                    | 13                   | 13                  |
| Police Crime Scene Investigator | 3                   | 3                     | 3                    | 3                   |
| Clerk-Journeyman                | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                | <b>22</b>           | <b>22</b>             | <b>22</b>            | <b>22</b>           |
| <b>PART TIME</b>                | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                    | <b>22</b>           | <b>22</b>             | <b>22</b>            | <b>22</b>           |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Police Department / Support Services

## GENERAL FUND

### DIVISION: Support Services

#### DIVISION DESCRIPTION

The Support Services division includes records retention and geo-base services.

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | 101,766             | 107,848               | 98,121               | 97,430              |
| Benefits               | 47,045              | 47,950                | 45,923               | 45,739              |
| Supplies               | 135                 | 500                   | 500                  | 500                 |
| Miscellaneous Services | 4,127               | 6,500                 | 5,500                | 5,500               |
| <b>TOTAL</b>           | <b>153,073</b>      | <b>162,798</b>        | <b>150,044</b>       | <b>149,169</b>      |

| AUTHORIZED POSITIONS        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Clerk Journeyman            | 1                   | 1                     | 1                    | 0                   |
| Clerk Apprentice            | 1                   | 1                     | 1                    | 1                   |
| Terminal Agency Coordinator | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>            | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>2</b>            |
| <b>PART TIME</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>2</b>            |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Fire Department

## GENERAL FUND

### MISSION

The mission of the Lufkin Fire Department is to protect lives and property through a variety of public safety services under the direction of the City of Lufkin.

### DESCRIPTION OF SERVICES PROVIDED

The Lufkin Fire Department provides all hazards response and mitigation services to the community through:

- Risk reduction analysis and planning
- Public awareness and education campaigns
- Fire suppression
- Emergency medical response
- Technical rescue
- Hazardous materials response
- Plans review
- Fire and life safety code enforcement
- Fire investigation activities

### WORK PROGRAM

The Lufkin Fire Department will strive to meet the following goals during the 2019-20 budget year:

Develop fire and injury prevention strategies to

reduce morbidity and mortality in the community based on statistical review and analysis of root cause. Increase inspections, and training to comply with our ISO 2 rating. Enhance disaster readiness through network development and training. Continue succession planning and education. Embrace the newly formed Public Safety concept to enhance emergency response.



Aerial Platform Truck purchased with Grant Funds

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019 Actual | 2019-2020 Revised | 2020-2021 Budget |
|--|------------------|-------------------|------------------|
| Total Number of EMS Responses  | 9,402            | 9,464             | 9,308            |
| Total Number of Fire Responses   | 3,874            | 3,468             | 4,123            |
| Respond to emergency incidents within the City of Lufkin within 5 minutes 90% of the time.                           | 85%              | 85%               | 85%              |
| Total Number of Structure Fires  | 45               | 27                | 60               |
| Total Number of Structure Fire related Deaths  | 1                | 1                 | 1                |
| Strive to ensure that there are 0 civilian deaths due to structure fires within the City of Lufkin 100% of the time. | 100%             | 100%              | 100%             |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 5,344,852           | 5,654,053             | 5,609,642            | 5,637,429           |
| Benefits                 | 1,944,433           | 2,053,079             | 2,071,012            | 2,060,006           |
| Supplies                 | 355,936             | 460,265               | 432,935              | 446,059             |
| Maintenance of Equipment | 162,634             | 176,959               | 174,059              | 170,109             |
| Miscellaneous Services   | 514,019             | 533,139               | 525,484              | 491,871             |
| Capital                  | 12,352              | -                     | -                    | -                   |
| <b>TOTAL</b>             | <b>8,334,226</b>    | <b>8,877,495</b>      | <b>8,813,132</b>     | <b>8,805,474</b>    |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Fire Chief               | 1                   | 1                     | 1                    | 1                   |
| Assistant Fire Chief     | 1                   | 1                     | 1                    | 1                   |
| Clerk –Senior Level      | 1                   | 1                     | 1                    | 1                   |
| Battalion Chief          | 5                   | 5                     | 6                    | 5                   |
| Captain                  | 18                  | 18                    | 18                   | 17                  |
| Lieutenant               | 15                  | 15                    | 15                   | 15                  |
| Firefighters             | 39                  | 39                    | 43                   | 45                  |
| <b>FULL TIME</b>         | <b>80</b>           | <b>80</b>             | <b>85</b>            | <b>85</b>           |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>80</b>           | <b>80</b>             | <b>85</b>            | <b>85</b>           |

### SIGNIFICANT CHANGES

FY 2020 Revised: 4 Firefighters positions created and 1 Battalion Chief position created. Captain-Inspector discontinued.. Captain –Fire Inspector discontinued and created one fire fighter position.

FY 2021: Battalion chief was discontinued and 2 firefighter positions were opened,

**Fiscal Year**  
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**CITY OF LUFKIN, TEXAS**

# **Fire Department / Fire Administration**

## **GENERAL FUND**

### **DIVISION: Fire Administration**

#### **DIVISION DESCRIPTION**

The Fire Administration Division provides overall management and direction for the department, develops policies and procedures for operations, and coordinates training. Fire Administration also provides quality assurance review for all EMS calls, and procures all medical supplies, bunker gear, fire and rescue equipment, and hazardous material mitigation supplies and special operations equipment.

| <b>EXPENDITURES</b>      | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|--------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Personnel Services       | 476,500                     | 486,386                       | 557,868                      | 484,227                     |
| Benefits                 | 165,667                     | 157,804                       | 176,381                      | 167,023                     |
| Supplies                 | 13,438                      | 16,740                        | 17,720                       | 17,629                      |
| Maintenance of Equipment | 9,864                       | 12,939                        | 11,639                       | 11,839                      |
| Miscellaneous Services   | 116,600                     | 135,499                       | 140,049                      | 110,609                     |
| <b>TOTAL</b>             | <b>782,069</b>              | <b>809,368</b>                | <b>903,657</b>               | <b>791,322</b>              |

| <b>AUTHORIZED POSITIONS</b>      | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|----------------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Fire Chief                       | 1                           | 1                             | 1                            | 1                           |
| Assistant Fire Chief             | 1                           | 1                             | 1                            | 1                           |
| Clerk-Senior Level               | 1                           | 1                             | 1                            | 1                           |
| Battalion Chief-Training Officer | 1                           | 1                             | 1                            | 1                           |
| Fire Captain-EMS Coordinator     | 1                           | 1                             | 1                            | 1                           |
| Fire Captain-Logistics Officer   | 1                           | 1                             | 1                            | 1                           |
| <b>FULL TIME</b>                 | <b>6</b>                    | <b>6</b>                      | <b>6</b>                     | <b>6</b>                    |
| <b>PART TIME</b>                 | <b>0</b>                    | <b>0</b>                      | <b>0</b>                     | <b>0</b>                    |
| <b>TOTAL</b>                     | <b>6</b>                    | <b>6</b>                      | <b>6</b>                     | <b>6</b>                    |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**  
**Fire Department / Fire Services**

## GENERAL FUND

### DIVISION: Fire Services

#### DIVISION DESCRIPTION

The Fire Services Division responds to emergency incidents within the City of Lufkin including fires, hazardous material incidents, and technical rescues, assists the Fire Prevention Division in pre-fire planning of commercial buildings, and provides Advance Life Support EMS support to the City of Lufkin as well as ALS EMS/technical rescue to Angelina County. In addition, the Fire Services Division also offers public education through station tours, school demonstrations, and civic group presentations. The Fire Services Division also performs EMS standby for certain events upon request.



| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 4,709,580           | 5,008,856             | 4,953,590            | 5,053,628           |
| Benefits                 | 1,723,969           | 1,841,431             | 1,859,384            | 1,862,324           |
| Supplies                 | 338,469             | 434,465               | 408,750              | 422,960             |
| Maintenance of Equipment | 151,054             | 161,020               | 160,120              | 156,520             |
| Miscellaneous Services   | 392,807             | 390,525               | 381,420              | 372,597             |
| Capital Outlay-Equipment | 12,352              | -                     | -                    | -                   |
| <b>TOTAL</b>             | <b>7,328,231</b>    | <b>7,836,297</b>      | <b>7,763,264</b>     | <b>7,878,029</b>    |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Battalion Chief          | 3                   | 3                     | 4                    | 3                   |
| Captain                  | 15                  | 15                    | 15                   | 15                  |
| Lieutenant               | 15                  | 15                    | 15                   | 15                  |
| Firefighter              | 39                  | 39                    | 43                   | 45                  |
| <b>FULL TIME</b>         | <b>72</b>           | <b>72</b>             | <b>77</b>            | <b>78</b>           |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>72</b>           | <b>72</b>             | <b>77</b>            | <b>78</b>           |



**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Fire Department / Fire Prevention

## GENERAL FUND

### DIVISION: Fire Prevention

#### DIVISION DESCRIPTION

The Fire Prevention Division is responsible for the inspection of commercial structures for fire and life safety matters; investigation of fires to determine the cause and origin; collection and presentation of evidence for the prosecution of arson cases; maintain the state fire reporting system; provide training and materials for fire prevention education; assist with public relations; and enforce the Smoking in Public Places Ordinance of 2013.

| EXPENDITURES                  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services            | 158,772             | 158,811               | 98,184               | 89,574              |
| Benefits                      | 54,797              | 53,844                | 35,247               | 30,659              |
| Supplies                      | 4,029               | 9,060                 | 6,465                | 5,470               |
| Maintenance of Equipment      | 1,716               | 3,000                 | 2,300                | 1,750               |
| Miscellaneous Services        | 4,612               | 7,115                 | 4,015                | 8,670               |
| <b>TOTAL</b>                  | <b>223,926</b>      | <b>231,830</b>        | <b>146,211</b>       | <b>136,123</b>      |
| AUTHORIZED POSITIONS          | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Battalion Chief—Fire Marshall | 1                   | 1                     | 1                    | 1                   |
| Captain—Fire Inspector        | 1                   | 1                     | 1                    | 0                   |
| <b>FULL TIME</b>              | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>1</b>            |
| <b>PART TIME</b>              | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                  | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>1</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Municipal Court

## GENERAL FUND

### MISSION

The mission of the Municipal Court is to apply facts and laws to each complaint in the manner that is both uniform and fair, in order to meet the needs of the citizens of Lufkin.

### WORK PROGRAM

The Municipal Court will continue to work with American Municipal Services on collection cases. Municipal Court will also continue participating in the Omni program and will conduct annual warrant sweeps to hold defendants accountable for their actions.

### DESCRIPTION OF SERVICES PROVIDED

- The Municipal Court provides a service to the public that is part of the criminal justice system, which deters unacceptable and illegal conduct, while ensuring that each individual is treated with courtesy and dignity, and is informed of his/her obligations and options under the law.
- Municipal Court is responsible for processing all complaints with diligence and efficiency so that all laws are enforced uniformly.
- The Court is responsible for maintaining accurate records regarding complaints filed and funds received.
- Municipal Court is responsible for maintaining records for criminal justice purposes and preparing monthly reports for the State of Texas and the City of Lufkin.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Number of Citations Filed                                | 6,904               | 6,000                | 7,000               |
| Number of Citations Deferred                             | 792                 | 800                  | 800                 |
| % of Citations Deferred                                  | 12%                 | 13%                  | 11%                 |
| Number of Warrant Sweeps per year                        | 1                   | 1                    | 1                   |
| Number of Warrants resolved during warrant Sweep periods | 446                 | 500                  | 500                 |

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | 225,888             | 245,881               | 240,413              | 130,029             |
| Benefits               | 100,866             | 105,331               | 104,802              | 77,534              |
| Supplies               | 11,351              | 16,995                | 11,535               | 8,285               |
| Miscellaneous Services | 36,973              | 42,535                | 35,935               | 116,665             |
| <b>TOTAL</b>           | <b>375,078</b>      | <b>410,742</b>        | <b>392,685</b>       | <b>332,513</b>      |

| AUTHORIZED POSITIONS  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------|---------------------|-----------------------|----------------------|---------------------|
| Municipal Court Judge | 1                   | 1                     | 1                    | 1                   |
| Court Administrator   | 1                   | 1                     | 1                    | 1                   |
| Court Clerk Deputy    | 4                   | 4                     | 4                    | 2                   |
| <b>FULL TIME</b>      | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>4</b>            |
| <b>PART TIME</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>          | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>4</b>            |

### SIGNIFICANT CHANGES

FY2021: 2 Court clerk positions discontinued.

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

**City Marshall**

## **GENERAL FUND**

### **MISSION**

The mission of the Lufkin City Marshall's Office is to conduct a professional law enforcement agency that is fair and equal to all people. To maintain security for the Lufkin Municipal Court and to serve and protect the citizens of Lufkin and Angelina County.  
To have a positive atmosphere for the citizens we come in contact with on a daily basis.

### **WORK PROGRAM**

The Lufkin City Marshal's office will continue to provide safety and security for the City's Municipal Court and the citizens of Lufkin and Angelina. The Marshal's office will continue to serve the cities warrants and to serve and protect the people with fair and equal justice.

### **DESCRIPTION OF SERVICES PROVIDED**

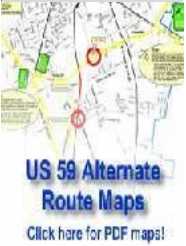
- The Marshall's office is to provide a safe and secure court.
- To continuously serve the cities class C warrants..

## **WORKLOAD INDICATORS & PERFORMANCE MEASURES**

| <b>Description</b>                                       | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|--|-----------------------------|------------------------------|-----------------------------|
| Number of Warrants Issued                                | 8,418                       | 9,000                        | 9,000                       |
| Number of Warrant Sweeps per year                        | 1                           | 1                            | 1                           |
| Number of Warrants Resolved during warrant sweep periods | 829                         | 858                          | 900                         |

| EXPENDITURES                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services          | 47,756              | 55,890                | 43,554               | 41,179              |
| Benefits                    | 18,300              | 21,313                | 18,419               | 15,731              |
| Supplies                    | 3,863               | 3,640                 | 2,500                | 1,930               |
| Maintenance of Equipment    | 1,154               | 1,200                 | 1,000                | 1,000               |
| Miscellaneous Services      | 2,279               | 4,510                 | 4,760                | 3,930               |
| <b>TOTAL</b>                | <b>73,352</b>       | <b>86,553</b>         | <b>70,233</b>        | <b>63,770</b>       |
| AUTHORIZED POSITIONS        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| City Marshall               | 1                   | 1                     | 1                    | 1                   |
| Warrant Officer (Part time) | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>            | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>PART TIME</b>            | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>                | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>SIGNIFICANT CHANGES</b>  |                     |                       |                      |                     |
|                             |                     |                       |                      |                     |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Emergency Management

## GENERAL FUND

### MISSION

**To protect the citizens of the City of Lufkin and provide continuity of government in time of disaster.**

### DESCRIPTION OF SERVICES PROVIDED

- Overall operation and control of city departments in responding to natural or man made disasters.
- Oversight of operation of Emergency Operations Center for City of Lufkin. Coordinate emergency operations with Angelina County.

### WORK PROGRAM

The Emergency Management Department is readily available to plan and operate public shelter facilities for evacuees as needed. The department is also continuing to improve public awareness of potential disasters that may affect citizens of Lufkin in a timely manner.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Complete statewide Hurricane preparedness exercise | 1                   | 1                    | 1                   |
| Develop pandemic virus response                    | 1                   | 1                    | 1                   |
| Complete WEB EOC Training                          | 1                   | 1                    | 1                   |
| Attend Management Training Regional Meetings       | 2                   | 2                    | 2                   |

| <b>EXPENDITURES</b>                                   | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Supplies  | 98                          | 2,288                         | 1,600                        | 1,200                       |
| Miscellaneous Services                                | 39,824                      | 73,042                        | 55,942                       | 53,927                      |
| <b>TOTAL</b>  | <b>39,922</b>               | <b>75,330</b>                 | <b>57,542</b>                | <b>55,127</b>               |
| <b>AUTHORIZED POSITIONS</b>                           | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
| There are no authorized positions for this department |                             |                               |                              |                             |
| <b>FULL TIME</b>                                      |                             |                               |                              |                             |
| <b>PART TIME</b>                                      |                             |                               |                              |                             |
| <b>TOTAL</b>  |                             |                               |                              |                             |
| <b>SIGNIFICANT CHANGES</b>                            |                             |                               |                              |                             |
|   |                             |                               |                              |                             |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Animal Control

## GENERAL FUND

### MISSION

The mission of the Lufkin Animal Control Department is to protect the health and safety of our residents through the prevention of rabies, enforcement of state and local animal related laws, and promotion of responsible pet ownership. The objective of every Animal Control employee is to provide outstanding service to the public and to protect animals and promote their humane treatment.

### DESCRIPTION OF SERVICES PROVIDED

- Enforce local animal related ordinances through education, warnings, and citations.
- Promote responsible pet ownership through educational programs with local schools and community groups.
- Provide the community with adoption services for unclaimed and unwanted animals utilizing all forms of media to promote our animals.
- Co-operation with the Animal Rescue and Animal Welfare organizations to re-home unwanted pets.
- Manage the Kurth Memorial Animal Shelter meeting state standards and providing care for approximately 8,000 animals a year.
- Release domesticated animals and pets to owners whenever possible and appropriate.
- Relieve pain and suffering of animals.
- Animal Control officers respond to a variety of animal related situations from livestock to domestic animals.

### WORK PROGRAM

Animal Control will provide quick and efficient response to all requests for service by citizens. Provide education programs to community groups and schools on bite prevention, rabies awareness and responsible pet ownership. Shelter staff will focus on delivering the best and most humane care possible for all animals that enter the shelter while providing excellent customer services to the public. Work with volunteers and Humane Society to operate adoption events and other special events to promote our animals and re-home as many as possible. Promoting volunteers to work hand in hand with shelter staff to insure the animals in our care are given daily walks and time away from the shelter environment.



Animal Control Facility in Lufkin, Texas

### WORKLOAD INDICATORS &

| Description                           | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------------|---------------------|----------------------|---------------------|
| Number of animals received at shelter | 4,700               | 5,000                | 6,500               |
| Number of animals adopted             | 1,150               | 1,200                | 1,500               |
| Number of animals reclaimed           | 400                 | 500                  | 600                 |
| Number of animals sent to rescue      | 1,100               | 650                  | 470                 |
| Number of animals euthanized          | 2,200               | 2,000                | 3,000               |
| Euthanasia rate                       | 46%                 | 40%                  | 52%                 |



| EXPENDITURES                        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-------------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                  | 356,523             | 412,257               | 403,912              | 405,810             |
| Benefits                            | 159,107             | 178,234               | 180,071              | 178,237             |
| Supplies                            | 75,790              | 69,800                | 67,800               | 67,620              |
| Maintenance of Equipment            | 14,044              | 18,000                | 16,020               | 16,000              |
| Miscellaneous Services              | 102,213             | 110,315               | 101,230              | 101,430             |
| Capital Outlay                      | 5,590               | -                     | -                    | -                   |
| <b>TOTAL</b>                        | <b>713,267</b>      | <b>788,606</b>        | <b>769,033</b>       | <b>769,097</b>      |
| AUTHORIZED POSITIONS                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Animal Control Director             | 1                   | 1                     | 1                    | 1                   |
| Animal Control Supervisor Assistant | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman                    | 1                   | 1                     | 1                    | 1                   |
| Animal Control Officer-Lead         | 1                   | 1                     | 1                    | 1                   |
| Animal Control Officer              | 3                   | 3                     | 3                    | 3                   |
| Laborer                             | 4                   | 4                     | 4                    | 4                   |
| <b>FULL TIME</b>                    | <b>11</b>           | <b>11</b>             | <b>11</b>            | <b>11</b>           |
| <b>PART TIME</b>                    | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                        | <b>11</b>           | <b>11</b>             | <b>11</b>            | <b>11</b>           |

### SIGNIFICANT CHANGES

There are no significant changes planned for 2021.

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# **PUBLIC WORKS**

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## **Public Works Departments include the following:**

- **Engineering**
- **Streets**
- **Fleet Maintenance**

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Engineering

## GENERAL FUND

### MISSION

The mission of the Engineering Division is to provide quality professional engineering services to the various departments of the City of Lufkin for the construction of Public Works and Public Utilities projects at the most efficient cost possible.

The mission of the Inspection Services Division is to enhance and protect the public health, safety, and welfare through the review, inspection, and enforcement of City and State Codes as they relate to public improvements with, building, fire and code enforcement.

The mission of the Planning and Zoning Division is to promote quality growth and development that will serve the current and future needs of Lufkin in a proactive manner.

### WORK PROGRAM

The Engineering Department will strive to ensure plats are reviewed within seven days of receipt and permits for construction are approved in a timely manner. Complete surveys and designs for Capital Improvement Projects and others as the need arises.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Number of Plats reviewed  | 35                  | 48                   | 30                  |
| Plat reviews are Completed within 7 days 90% of the time.       | 97%                 | 94%                  | 90%                 |
| Number of Permits Reviewed                                      | 335                 | 267                  | 300                 |
| Approve Permits for Construction within 2 days 90% of the time. | 95%                 | 94%                  | 90%                 |

| EXPENDITURES  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services  | 841,261             | 880,778               | 813,629              | 783,252             |
| Benefits  | 325,824             | 332,809               | 313,315              | 300,251             |
| Supplies  | 21,102              | 34,400                | 23,275               | 22,690              |
| Maintenance of Equipment  | 20,376              | 23,270                | 21,270               | 21,000              |
| Miscellaneous Services  | 110,986             | 133,359               | 115,483              | 104,529             |
| Capital   | 20,548              | -                     | -                    | -                   |
| <b>TOTAL</b>  | <b>1,340,097</b>    | <b>1,404,616</b>      | <b>1,287,123</b>     | <b>1,231,922</b>    |
| AUTHORIZED POSITIONS  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| City Engineer / Director of Engineering Services  | 1                   | 1                     | 1                    | 1                   |
| Clerk - Sr. Level   | 1                   | 1                     | 1                    | 1                   |
| Engineering Tech II   | 1                   | 1                     | 1                    | 1                   |
| Chief Building Inspector  | 1                   | 1                     | 1                    | 1                   |
| Survey Crew Chief   | 1                   | 1                     | 1                    | 1                   |
| GIS Coordinator   | 1                   | 1                     | 1                    | 1                   |
| Engineering Tech I  | 1                   | 1                     | 1                    | 0                   |
| GPS Technician  | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman-Inspections  | 1                   | 1                     | 1                    | 1                   |
| Plan Review Env. Compliance-Inspection  | 1                   | 1                     | 1                    | 1                   |
| Building Inspector  | 2                   | 2                     | 2                    | 2                   |
| Code Enforcement Officer-Inspections  | 2                   | 2                     | 2                    | 2                   |
| Planning and Zoning Director  | 1                   | 1                     | 1                    | 1                   |
| Assistant City Planner  | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>  | <b>16</b>           | <b>16</b>             | <b>16</b>            | <b>15</b>           |
| <b>PART TIME</b>  | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>  | <b>16</b>           | <b>16</b>             | <b>16</b>            | <b>16</b>           |
| <b>SIGNIFICANT CHANGES</b>  |                     |                       |                      |                     |
| FY2019: Inspection Services and Planning and Zoning Department's budgets moved to Engineering Services.<br>FY2019 Revised: Created Chief Building Inspector and eliminated one position for Inspections officer.<br>FY2021: Engineering Tech position discontinued. |                     |                       |                      |                     |

## GENERAL FUND

### DIVISION: Engineering

#### DIVISION DESCRIPTION

The Engineering Department provides complete engineering design services for Public Works, Public Utilities, Ellen Trout Zoo and Parks projects, which include water and sewer main extensions and repairs, water and sewer plant improvements, drainage improvements, and street maintenance improvements.

The department also reviews building permits and ensures that all construction is in accordance with City Ordinances and other government agencies; issues water and sewer taps for new utility service for the public and handles floodplain and floodway

management.

The Engineering Department completes surveys for designs for the Engineering department and also for private engineering and architect firms.

The Engineering Department provides other services such as plat administration and review, issuance of utility permits, and state road permits.

The GIS (Geographical Information System) is in the Engineering Department. It supplies and maintains information for the City's water and sewer utilities, planning, property boundaries, streets, addressing, easements, right-of-ways, floodplain and floodway, and drainage. It also does map production.

The survey crew provides information for GIS

| EXPENDITURES                                     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                               | 393,500             | 416,402               | 381,857              | 359,857             |
| Benefits   | 149,143             | 153,990               | 146,239              | 132,251             |
| Supplies   | 5,814               | 12,260                | 8,445                | 8,110               |
| Maintenance of Equipment                         | 17,327              | 20,070                | 18,870               | 18,600              |
| Miscellaneous Services                           | 61,896              | 71,885                | 65,159               | 57,720              |
| Sundry Charges                                   | -                   | -                     | 151                  | 200                 |
| Capital  | 20,548              | -                     | -                    | -                   |
| <b>TOTAL</b>                                     | <b>648,228</b>      | <b>674,607</b>        | <b>620,721</b>       | <b>576,738</b>      |
| AUTHORIZED POSITIONS                             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| City Engineer / Director of Engineering Services | 1                   | 1                     | 1                    | 1                   |
| Clerk - Sr. Level                                | 1                   | 1                     | 1                    | 1                   |
| Engineering Tech II                              | 1                   | 1                     | 1                    | 1                   |
| Survey Crew Chief                                | 1                   | 1                     | 1                    | 1                   |
| GIS Coordinator                                  | 1                   | 1                     | 1                    | 1                   |
| Engineering Tech I                               | 1                   | 1                     | 1                    | 0                   |
| GPS Technician                                   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                                 | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>6</b>            |
| <b>PART TIME</b>                                 | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                                     | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>6</b>            |

**Fiscal Year**  
**2021**

CITY OF LUFKIN, TEXAS

# Engineering Svcs/Inspections

## GENERAL FUND

### DIVISION: Inspections

#### DIVISION DESCRIPTION

The Inspection Services Department consists of three areas of responsibility. The major areas of consideration are building, fire, and administration of related codes.

The Building Code Division's duties include reviewing new and renovated projects for compliance with State and local building, plumbing, mechanical, gas and electrical codes.

Fire Code responsibilities include inspecting for compliance of national as well as local adopted ordinances, inspecting buildings and housings, and enforcing fire code complaints.

Building Code enforcement responsibilities include administering departmental policies, ordinances and codes, accepting and processing all

building permit requests, responding to customer inquiries regarding building codes, communicating local ordinance requirements to customers, educating and training the public as well as contractors. Inspection Services also provides interpretive support to the construction industry regarding methods and materials of construction and their compliance with the building codes.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 304,932             | 319,844               | 319,844              | 320,371             |
| Benefits                 | 127,731             | 128,879               | 130,048              | 128,329             |
| Supplies                 | 12,716              | 16,510                | 12,000               | 12,700              |
| Maintenance of Equipment | 2,258               | 1,500                 | 1,500                | 1,500               |
| Miscellaneous Services   | 36,492              | 45,974                | 40,424               | 37,779              |
| <b>TOTAL</b>             | <b>484,129</b>      | <b>512,707</b>        | <b>503,816</b>       | <b>500,679</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Chief Building Inspector | 1                   | 1                     | 1                    | 1                   |
| Clerk-Journeyman         | 1                   | 1                     | 1                    | 1                   |
| Plan Reviewer            | 1                   | 1                     | 1                    | 1                   |
| Building Inspector       | 2                   | 2                     | 2                    | 2                   |
| Code Enforcement Officer | 2                   | 2                     | 2                    | 2                   |
| <b>FULL TIME</b>         | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>7</b>            |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>7</b>            |

**Fiscal Year**  
**2021**

CITY OF LUFKIN, TEXAS

# Engineer Svcs/Planning & Zoning

## GENERAL FUND

### DIVISION: Planning & Zoning

The Department is responsible for making recommendations to the P&Z Commission and City Council on matters pertaining to the development of the City.

#### DIVISION DESCRIPTION

The Planning and Zoning (P&Z) Department serves the public by providing technical assistance relating to adopted land use regulations and serving in an advisory role to developers along with performing subdivision, zoning, permit review and annexations.

The P&Z Department is the City's liaison to local entities endeavoring to retain, expand, and attract business to Lufkin and provide affordable housing opportunities.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 142,829             | 144,532               | 111,928              | 103,024             |
| Benefits                 | 48,950              | 49,940                | 37,028               | 39,671              |
| Supplies                 | 2,572               | 5,630                 | 2,830                | 1,880               |
| Maintenance of Equipment | 791                 | 1,700                 | 900                  | 900                 |
| Miscellaneous Services   | 12,598              | 15,500                | 9,900                | 9,030               |
| <b>TOTAL</b>             | <b>207,740</b>      | <b>217,302</b>        | <b>162,586</b>       | <b>154,505</b>      |

| AUTHORIZED POSITIONS       | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Planning & Zoning Director | 1                   | 1                     | 1                    | 1                   |
| Assistant City Planner     | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>           | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>PART TIME</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>               | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Street Department

## GENERAL FUND

### MISSION

The mission of the Street Department is to provide quality streets, drainage, and traffic control devices, for the citizens of Lufkin.

### WORK PROGRAM

The Street Department will continue to maintain streets, right-of-ways, detention ponds, drainage systems, and traffic control devices.

### DESCRIPTION OF SERVICES PROVIDED

- The Street Department consists of 33 full time employees that maintain and repair 211.4 miles of streets. This includes street overlays, pothole patching and utility cuts, crack sealing, and base repair.
- The department constructs new full-depth asphalt streets on lime-stabilized sub-grade along with some street reconstruction.
- The department also constructs and maintains the drainage systems consisting of detention ponds, open ditches, creeks, channels, storm drains, drainage culverts, inlets, curbs, and gutters.
- The department sweeps streets, maintains right-of-ways by mowing, edging, application of herbicide and maintains traffic control devices including signs, signal lights, school flashers and pavement markings.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Number of street overlay projects completed annually                    | 19                  | 28                   | 15                  |
| Number of street overlay projects completed within 1 week of due date   | 16                  | 24                   | 13                  |
| Street overlay projects completed within 1 week of due date 70% of time | 84%                 | 86%                  | 87%                 |
| Feet of open channels cleaned   | 21,030              | 18,308               | 19,669              |
| Feet of open channels cleaned within 3 weeks of inspection              | 18,250              | 16,111               | 17,309              |
| Open channels cleaned within 3 weeks of inspection 80% of time          | 87%                 | 88%                  | 88%                 |



| EXPENDITURES                        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-------------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                  | 1,116,552           | 1,175,839             | 1,130,065            | 1,082,493           |
| Benefits                            | 511,513             | 538,253               | 522,424              | 491,979             |
| Supplies                            | 195,302             | 199,270               | 170,110              | 167,965             |
| Maintenance of Equipment            | 968,734             | 1,113,900             | 1,000,900            | 1,011,200           |
| Miscellaneous Services              | 891,591             | 1,040,592             | 991,049              | 980,570             |
| Capital                             | 12,818              | -                     | -                    | -                   |
| <b>TOTAL</b>                        | <b>3,696,510</b>    | <b>4,067,854</b>      | <b>3,814,548</b>     | <b>3,734,207</b>    |
| AUTHORIZED POSITIONS                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Director of Street/Traffic Engineer | 1                   | 1                     | 1                    | 1                   |
| Assistant Superintendent            | 1                   | 1                     | 1                    | 1                   |
| Administrative Assistant            | 1                   | 1                     | 1                    | 0                   |
| Crew Leader III                     | 2                   | 2                     | 2                    | 2                   |
| Crew Leader II                      | 3                   | 3                     | 3                    | 3                   |
| Light Equipment Operator            | 2                   | 2                     | 2                    | 2                   |
| Heavy Equipment Operator            | 3                   | 3                     | 3                    | 3                   |
| General Craftsman                   | 1                   | 1                     | 1                    | 1                   |
| Concrete Technician                 | 1                   | 1                     | 1                    | 1                   |
| Driver II                           | 10                  | 10                    | 10                   | 9                   |
| Street Mowing Technician            | 2                   | 2                     | 2                    | 2                   |
| Utility Technician                  | 2                   | 2                     | 2                    | 2                   |
| Maintenance Worker                  | 4                   | 4                     | 4                    | 3                   |
| Laborer I (part-time)               | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                    | <b>33</b>           | <b>33</b>             | <b>33</b>            | <b>30</b>           |
| <b>PART TIME</b>                    | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>                        | <b>34</b>           | <b>34</b>             | <b>34</b>            | <b>31</b>           |

### SIGNIFICANT CHANGES

FY 2021: Driver II, Maint. Worker, Administrator assistant discontinued.

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Street / Administration

## GENERAL FUND

### DIVISION: Administration

#### DIVISION DESCRIPTION

The Administration Division is responsible for the direction and supervision of all Street Department projects and personnel. This division also maintains departmental records of projects and prepares the budget.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 212,712             | 213,510               | 213,510              | 174,129             |
| Benefits                 | 74,967              | 73,410                | 73,911               | 56,619              |
| Supplies                 | 4,451               | 5,280                 | 4,470                | 3,970               |
| Maintenance of Equipment | 550                 | 750                   | 550                  | 550                 |
| Miscellaneous Services   | 8,729               | 13,990                | 11,720               | 11,775              |
| <b>TOTAL</b>             | <b>301,409</b>      | <b>306,940</b>        | <b>304,161</b>       | <b>247,043</b>      |

| AUTHORIZED POSITIONS            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Street Superintendent           | 1                   | 1                     | 1                    | 1                   |
| Assistant Street Superintendent | 1                   | 1                     | 1                    | 1                   |
| Administrative Assistant        | 1                   | 1                     | 1                    | 0                   |
| <b>FULL TIME</b>                | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>2</b>            |
| <b>PART TIME</b>                | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                    | <b>3</b>            | <b>3</b>              | <b>3</b>             | <b>2</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Street / Street & Drainage Repair

## GENERAL FUND

### DIVISION: Street & Drainage Repair

#### DIVISION DESCRIPTION

The Repair Division is responsible for all street and drainage repairs, such as patching potholes and repairing utility cuts and storm drains. The division also maintains and constructs new drainage systems.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 311,437             | 316,582               | 282,820              | 286,766             |
| Benefits                 | 153,774             | 153,311               | 146,253              | 139,046             |
| Supplies                 | 38,255              | 41,195                | 31,290               | 34,195              |
| Maintenance of Equipment | 305,733             | 321,650               | 319,150              | 314,150             |
| Miscellaneous Services   | 52,497              | 73,981                | 73,708               | 61,150              |
| <b>TOTAL</b>             | <b>861,696</b>      | <b>906,719</b>        | <b>853,221</b>       | <b>835,307</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Crew Leader III          | 1                   | 1                     | 1                    | 1                   |
| Crew Leader II           | 1                   | 1                     | 1                    | 1                   |
| Heavy Equipment Operator | 1                   | 1                     | 1                    | 1                   |
| Concrete Technician      | 1                   | 1                     | 1                    | 1                   |
| Driver II                | 2                   | 2                     | 2                    | 1                   |
| Utilities Technician     | 2                   | 2                     | 2                    | 2                   |
| Maintenance Worker       | 2                   | 2                     | 2                    | 2                   |
| <b>FULL TIME</b>         | <b>10</b>           | <b>10</b>             | <b>10</b>            | <b>9</b>            |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>10</b>           | <b>10</b>             | <b>10</b>            | <b>9</b>            |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Street / Street Maintenance

## GENERAL FUND

**DIVISION: Street Maintenance**

### DIVISION DESCRIPTION

The Maintenance Division maintains all streets which includes street reconstruction, street overlays, and crack sealing.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 315,865             | 358,811               | 346,227              | 333,082             |
| Benefits                 | 156,404             | 176,956               | 166,181              | 161,991             |
| Supplies                 | 65,329              | 63,195                | 48,550               | 50,200              |
| Maintenance of Equipment | 599,155             | 750,000               | 639,700              | 655,000             |
| Miscellaneous Services   | 776,775             | 884,950               | 840,950              | 842,145             |
| <b>TOTAL</b>             | <b>1,913,528</b>    | <b>2,233,912</b>      | <b>2,041,608</b>     | <b>2,042,418</b>    |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Heavy Equipment Operator | 2                   | 2                     | 2                    | 2                   |
| Crew Leader II           | 2                   | 2                     | 2                    | 2                   |
| Light Equipment Operator | 1                   | 1                     | 1                    | 1                   |
| Driver II                | 6                   | 6                     | 6                    | 6                   |
| <b>FULL TIME</b>         | <b>11</b>           | <b>11</b>             | <b>11</b>            | <b>11</b>           |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>11</b>           | <b>11</b>             | <b>11</b>            | <b>11</b>           |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Street / ROW & Traffic Control

## GENERAL FUND

### DIVISION: ROW & Traffic Control

#### DIVISION DESCRIPTION

This division is responsible for street sweeping and right-of-way maintenance including mowing, edging, and herbicide application throughout the City. The division also maintains all traffic control devices and pavement markings.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 276,538             | 286,936               | 287,508              | 288,516             |
| Benefits                 | 126,368             | 134,576               | 136,079              | 134,323             |
| Supplies                 | 87,267              | 89,600                | 85,800               | 79,600              |
| Maintenance of Equipment | 63,296              | 41,500                | 41,500               | 41,500              |
| Miscellaneous Services   | 53,590              | 67,671                | 64,671               | 65,500              |
| Capital                  | 12,818              | -                     | -                    | -                   |
| <b>TOTAL</b>             | <b>619,877</b>      | <b>620,283</b>        | <b>615,558</b>       | <b>609,439</b>      |

| AUTHORIZED POSITIONS       | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Crew Leader III            | 1                   | 1                     | 1                    | 1                   |
| General Craftsman          | 1                   | 1                     | 1                    | 1                   |
| Light Equipment Operator   | 1                   | 1                     | 1                    | 1                   |
| Sweeper Operator/Driver II | 2                   | 2                     | 2                    | 2                   |
| Mowing Technician          | 2                   | 2                     | 2                    | 2                   |
| Maintenance Worker         | 2                   | 2                     | 2                    | 1                   |
| Labor-Part Time Seasonal   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>           | <b>9</b>            | <b>9</b>              | <b>9</b>             | <b>8</b>            |
| <b>PART TIME</b>           | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>               | <b>10</b>           | <b>10</b>             | <b>10</b>            | <b>9</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

**Fleet Services**

## GENERAL FUND

### MISSION

The mission of the Fleet Services Department is to provide the best possible service to the City departments through high quality maintenance and mechanical repair of City vehicles and equipment in the most efficient, timely, and cost effective manner possible.

### DESCRIPTION OF SERVICES PROVIDED

- The Fleet Services Department services and maintains the City's vehicles and equipment as well as maintains quality control standards through repair records.
- All city vehicles and equipment undergo routine preventive maintenance in order to ensure fleet reliability and safety.
- A parts inventory is kept on site to provide a faster turnaround time to the City departments.
- Pool vehicles are kept for departments to use in the event an extra is needed.

### WORK PROGRAM

Fleet Services personnel will continue to strive to complete preventative maintenance within scheduled timeframe. Also fleet personnel will strive to process all fuel and maintenance charges within thirty days or less.



Fleet Maintenance Facility for City of Lufkin

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Total number of new work orders                                     | 2,053               | 2,025                | 2,035               |
| Total number of preventive maintenance work orders                  | 385                 | 400                  | 425                 |
| Completed Preventative Maintenance within schedule 90% of the time. | 90%                 | 95%                  | 95%                 |
| Total number of fuel charges processed monthly.                     | 1,700               | 1,725                | 1,715               |
| % of fuel charges processed in 30 days.                             | 100%                | 100%                 | 100%                |
| % of fuel charges processed monthly 90% of the time.                | 90%                 | 95%                  | 95%                 |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 288,372             | 321,084               | 291,649              | 290,638             |
| Benefits                 | 125,503             | 137,509               | 131,211              | 122,585             |
| Supplies                 | 23,509              | 22,476                | 19,676               | 20,550              |
| Maintenance of Equipment | 5,989               | 8,100                 | 6,128                | 7,000               |
| Miscellaneous Services   | 11,946              | 14,319                | 13,419               | 13,344              |
| Sundry Charges           | -17,301             | -                     | -                    | -                   |
| <b>TOTAL</b>             | <b>438,018</b>      | <b>503,488</b>        | <b>462,083</b>       | <b>454,117</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Fleet Director           | 1                   | 1                     | 1                    | 1                   |
| Lead Equipment Mechanic  | 1                   | 1                     | 1                    | 1                   |
| Warehouse Clerk          | 1                   | 1                     | 1                    | 1                   |
| Equipment Mechanic       | 4                   | 4                     | 4                    | 3                   |
| Emergency Vehicle Tech   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>         | <b>8</b>            | <b>8</b>              | <b>8</b>             | <b>7</b>            |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>8</b>            | <b>8</b>              | <b>8</b>             | <b>7</b>            |

### SIGNIFICANT CHANGES

FY2021: 1 (one) equipment mechanic position discontinued.

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# **CULTURE AND RECREATION**

**The Cultural and Recreational Departments include the following:**

- **Parks and Recreation Department**
- **Ellen Trout Zoo**
- **Kurth Memorial Library**





## **GENERAL FUND**

### **MISSION**

The mission of the Parks & Recreation Department is to ensure safe, clean, and enjoyable parks and recreation facilities through programs that will accommodate the leisure needs of the citizens of Lufkin.

### **DESCRIPTION OF SERVICES PROVIDED**

- The Parks and Recreation Department maintains park grounds, equipment, and support facilities in all city parks.
- The department coordinates seasonal projects, sports leagues, special events, and leisure activities with independent organizations to meet the increasing demand for leisure activities in the local parks.
- Additional duties of the department include landscape maintenance of several public buildings and right-of-ways, delivering bleachers and tables for numerous city events, fogging for mosquitoes, and assisting with tournament scheduling and maintenance.

### **WORK PROGRAM**

The Parks Department will be looking to continually improve the condition of all parks in the Lufkin Parks System. The department will be working to improve our service to our residents by continuing to improve our leagues, programs, special events and day to day service that our residents receive. The Parks and Recreation department will continue to look at ways to partner with local businesses, organizations and individuals to offer more events, activities and programs to provide an excellent value to our residents. Turf Management and preventive maintenance plans will become a high priority within the parks as we look to improve the maintenance and appearance of all parks.

### **WORKLOAD INDICATORS & PERFORMANCE MEASURES**

| <b>Description</b>  | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---|-----------------------------|------------------------------|-----------------------------|
| Number of Participants in Recreation Programs             | 1,700                       | 1,800                        | 1,900                       |
| Number of Athletic Tournaments Sponsored                  | 7                           | 7                            | 7                           |
| Fully utilize 50% of Recreational Facilities, 75% of time | 75%                         | 75%                          | 75%                         |
| Number of Park and Playground Inspections Performed       | 36                          | 36                           | 36                          |
| Number of Pesticide Applications 95% of time              | 95%                         | 95%                          | 95%                         |
| Parks will meet Inspection Guidelines, 95% of time        | 95%                         | 95%                          | 95%                         |

| EXPENDITURES  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services  | 830,017             | 829,082               | 975,736              | 674,219             |
| Benefits  | 367,867             | 399,666               | 418,331              | 322,540             |
| Supplies  | 75,285              | 111,205               | 98,395               | 88,300              |
| Maintenance of Equipment  | 95,117              | 117,300               | 99,850               | 63,550              |
| Miscellaneous Services  | 332,515             | 438,800               | 400,964              | 338,025             |
| Sundry Charges  | -                   | 80                    | 80                   | 80                  |
| <b>TOTAL</b>  | <b>1,700,801</b>    | <b>1,896,133</b>      | <b>1,993,356</b>     | <b>1,486,714</b>    |
| AUTHORIZED POSITIONS  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Director—Parks & Leisure  | 1                   | 1                     | 1                    | 1                   |
| Assistant Director Parks  | 0                   | 0                     | 0                    | 0                   |
| Superintendent  | 1                   | 1                     | 1                    | 1                   |
| Office Manager (formerly Clerk Senior Level)  | 1                   | 1                     | 1                    | 1                   |
| Crew Leader I   | 2                   | 2                     | 2                    | 2                   |
| Crew Leader II  | 1                   | 1                     | 1                    | 1                   |
| Laborer   | 15                  | 15                    | 15                   | 13                  |
| Custodian/Building Maintenance  | 1                   | 1                     | 1                    | 1                   |
| Electric Utility  | 1                   | 1                     | 1                    | 1                   |
| Recreation Specialist   | 2                   | 2                     | 2                    | 1                   |
| Downtown Center Supervisor (P/T)  | 1                   | 1                     | 1                    | 1                   |
| Lifeguard (P/T)   | 3                   | 3                     | 3                    | 3                   |
| League Supervisor (P/T)   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>  | <b>25</b>           | <b>25</b>             | <b>25</b>            | <b>22</b>           |
| <b>PART TIME</b>  | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |
| <b>TOTAL</b>  | <b>30</b>           | <b>30</b>             | <b>30</b>            | <b>27</b>           |
| <b>SIGNIFICANT CHANGES</b>  |                     |                       |                      |                     |
| FY2018-Electric Utility Journeyman created in Parks. Close 1 custodian position. Close 3 labor positions. Open 2 laborer positions in 102 rate. |                     |                       |                      |                     |
| FY 2019 Revised: Closed Assistant Director position. Senior Administrative Assistant position converted to Office Manager.                      |                     |                       |                      |                     |
| FY2020: 1 Rec. Specialist, and 2 laborer positions discontinued.  |                     |                       |                      |                     |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Parks and Recreation / Administration

## GENERAL FUND

**DIVISION: Administration**

### DIVISION DESCRIPTION

The Administration division includes office and recreation staff and is responsible for the direction of the Parks and Recreation Department. This also includes a recreational staff that is supported by the General Fund and the Parks Advisory Board appointed by City Council.



Bronaugh Park

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | 250,275             | 276,251               | 208,537              | 198,974             |
| Benefits               | 97,114              | 104,274               | 88,982               | 77,025              |
| Supplies               | 2,753               | 4,850                 | 6,455                | 3,400               |
| Miscellaneous Services | 18,425              | 23,352                | 20,620               | 12,005              |
| Sundry Charges         | -                   | 80                    | 80                   | 80                  |
| <b>TOTAL</b>           | <b>368,567</b>      | <b>408,807</b>        | <b>324,674</b>       | <b>291,484</b>      |

| AUTHORIZED POSITIONS                         | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Director—Parks & Leisure                     | 1                   | 1                     | 1                    | 1                   |
| Assistant Director—Parks                     | 0                   | 0                     | 0                    | 0                   |
| Office Manager (formerly Clerk Senior Level) | 1                   | 1                     | 1                    | 1                   |
| Downtown Center Supervisor (P/T)             | 1                   | 1                     | 1                    | 1                   |
| Recreation Specialist                        | 2                   | 2                     | 2                    | 1                   |
| League Supervisor (P/T)                      | 1                   | 1                     | 1                    | 1                   |
| Lifeguard (P/T)                              | 3                   | 3                     | 3                    | 3                   |
| <b>FULL TIME</b>                             | <b>4</b>            | <b>4</b>              | <b>4</b>             | <b>3</b>            |
| <b>PART TIME</b>                             | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |
| <b>TOTAL</b>                                 | <b>9</b>            | <b>9</b>              | <b>9</b>             | <b>8</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Parks and Recreation / Park Maintenance

## GENERAL FUND

### DIVISION: Park Maintenance

#### DIVISION DESCRIPTION

The Park Maintenance division includes employees and expenses for the maintenance of parks, recreation facilities, community centers, beautification projects, fogging, maintaining ball fields and special events hosted by the City or special interest groups within the City.



Big Climber at Kiwanis Park

| EXPENDITURES                     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services               | 579,742             | 552,831               | 767,199              | 475,245             |
| Benefits                         | 270,753             | 295,392               | 329,349              | 245,515             |
| Supplies                         | 72,532              | 106,355               | 91,940               | 84,900              |
| Maintenance of Equipment         | 95,117              | 117,300               | 99,850               | 63,550              |
| Miscellaneous Services           | 314,090             | 415,448               | 380,344              | 326,020             |
| <b>TOTAL</b>                     | <b>1,332,234</b>    | <b>1,487,326</b>      | <b>1,668,682</b>     | <b>1,195,230</b>    |
| AUTHORIZED POSITIONS             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Superintendent                   | 1                   | 1                     | 1                    | 1                   |
| Crew Leader I                    | 2                   | 2                     | 2                    | 2                   |
| Crew Leader II                   | 1                   | 1                     | 1                    | 1                   |
| Laborer                          | 15                  | 15                    | 15                   | 13                  |
| Electric Utility                 | 1                   | 1                     | 1                    | 1                   |
| Custodian / Building Maintenance | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                 | <b>21</b>           | <b>21</b>             | <b>21</b>            | <b>19</b>           |
| <b>PART TIME</b>                 | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                     | <b>21</b>           | <b>21</b>             | <b>21</b>            | <b>19</b>           |



## GENERAL FUND

### MISSION

The mission of the Ellen Trout Zoo is to cultivate an appreciation of the natural world, to provide environmental education, to promote wildlife conservation and to offer nature oriented recreation for everyone.

### DESCRIPTION OF SERVICES PROVIDED

- The Ellen Trout Zoo houses and exhibits a representative collection of living organisms and attracts visitors mainly from throughout East Texas and western Louisiana.
- The Zoo receives visitors from throughout the US and many foreign countries.
- The Zoo also has an active, multifaceted educational program focusing on wildlife, environmental, conservation, and science education issues.
- The Zoo is involved in breeding programs for significant species and partnering with government and private entities to support conservation initiatives on locally impacted species.
- Researchers are encouraged to utilize the collection for the advancement of biological knowledge.

### WORK PROGRAM

The Ellen Trout Zoo's top priorities will continue to be: housing and exhibiting a diverse, representative collection of animals; maintaining high quality animal welfare and management standards; and

serving the needs of guests and visitors. The Education Center will continue the educational programming that we offer for area schools as well as for out of town schools that utilize the zoo. We will also continue to offer opportunities for environmental training for area teachers. This facility will also provide a venue for conservation, science and natural resource management meetings.



Education Center / Admin Complex at Ellen Trout Zoo in Lufkin, Texas

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019 Actual | 2019-2020 Revised | 2020-2021 Budget |
|---|------------------|-------------------|------------------|
| Total number of visitors to Zoo annually                                    | 131,610          | 149,425           | 140,000          |
| Total number of visitors to Zoo annually from outside Angelina County       | 75,018           | 80,690            | 72,800           |
| % of visitors from other counties   | 57%              | 54%               | 52%              |
| Total number of people in Zoo programs                                      | 10,000           | 10,000            | 10,000           |
| Total number of Zoo programs sponsored by organizations other than the City | 4                | 4                 | 4                |
| % of Zoo Exhibitions & Facilities majority funded by outside organizations  | 95%              | 95%               | 95%              |

| EXPENDITURES                 | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services           | 842,080             | 927,606               | 863,840              | 929,462             |
| Benefits                     | 381,710             | 408,644               | 401,291              | 420,139             |
| Supplies                     | 212,104             | 205,210               | 202,010              | 198,850             |
| Maintenance of Equipment     | 4,197               | 3,750                 | 2,950                | 2,950               |
| Miscellaneous Services       | 149,160             | 199,323               | 187,523              | 171,180             |
| <b>TOTAL</b>                 | <b>1,589,251</b>    | <b>1,744,533</b>      | <b>1,657,614</b>     | <b>1,722,581</b>    |
| AUTHORIZED POSITIONS         | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Zoo Director                 | 1                   | 1                     | 1                    | 1                   |
| Education Services Director  | 1                   | 1                     | 1                    | 1                   |
| General Curator              | 1                   | 1                     | 1                    | 1                   |
| Zoo Veterinarian             | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman             | 1                   | 1                     | 1                    | 1                   |
| Collection Manager           | 4                   | 4                     | 4                    | 4                   |
| Assistant Collection Manager | 3                   | 3                     | 3                    | 3                   |
| Zoo Keepers                  | 7                   | 7                     | 7                    | 7                   |
| Crewleader II                | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker           | 3                   | 3                     | 3                    | 3                   |
| Cashier                      | 2                   | 2                     | 2                    | 2                   |
| Office Assistant (P/T)       | 1                   | 1                     | 1                    | 1                   |
| Educator / Interpreter       | 1                   | 1                     | 1                    | 1                   |
| Seasonal Zoo Attendants(P/T) | 2                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>             | <b>26</b>           | <b>26</b>             | <b>26</b>            | <b>26</b>           |
| <b>PART TIME</b>             | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>TOTAL</b>                 | <b>28</b>           | <b>28</b>             | <b>28</b>            | <b>28</b>           |
| <b>SIGNIFICANT CHANGES</b>   |                     |                       |                      |                     |
|                              |                     |                       |                      |                     |



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CITY OF LUFKIN, TEXAS

# Kurth Memorial Library

## GENERAL FUND

### MISSION

The library exists to provide excellent information services, improve literacy and promote lifelong learning for all citizens of Angelina County by providing up-to-date information on all subjects, in a variety of formats, representing varying viewpoints, and by providing a well-trained, service-oriented staff.

- The Library provides educational, cultural and enrichment programs to encourage literacy and lifelong learning in a variety of non-traditional locations.

### DESCRIPTION OF SERVICES PROVIDED

- The Library selects, purchases, organizes, catalogs, stores, preserves and maintains information.
- The Library organizes, stores and retrieves information in a variety of formats.
- The Library disseminates information, for education, self-improvement, business, medical, hobby, research, study and pleasure.

### WORK PROGRAM

The primary goals of the Kurth Memorial Library for the fiscal year 2020 are to find funding to implement our new 5-year plan. Ongoing goals include increasing the library's visibility and scope within the community through advertising and collaboration and continuing to improve existing outreach and programming services.



## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Number of Help Desk Requests                                   | 70,379              | 100,000              | 100,000             |
| Total Circulation and In-House Use                             | 281,281             | 275,000              | 290,000             |
| Number of Patron Visits  | 119,583             | 130,620              | 130,000             |
| Number of Materials Processed<br>(New, reprocessed, Withdrawn) | 21,213              | 25,000               | 25,000              |
| Number of Programs for Public (In-house & Outreach)            | 639                 | 670                  | 675                 |
| Patron attendance at Programs                                  | 24,825              | 25,200               | 26,000              |

| EXPENDITURES               | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services         | 370,009             | 384,821               | 385,461              | 318,265             |
| Benefits                   | 166,420             | 170,559               | 171,673              | 146,961             |
| Supplies                   | 16,162              | 19,950                | 15,800               | 15,750              |
| Maintenance of Equipment   | 30,213              | 36,250                | 35,520               | 35,685              |
| Miscellaneous Services     | 61,557              | 75,180                | 66,455               | 65,740              |
| <b>TOTAL</b>               | <b>644,361</b>      | <b>687,030</b>        | <b>674,909</b>       | <b>582,401</b>      |
| AUTHORIZED POSITIONS       | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Library Director           | 1                   | 1                     | 1                    | 1                   |
| Assistant Library Director | 1                   | 1                     | 1                    | 1                   |
| Clerk-Entry Level          | 4                   | 4                     | 4                    | 3                   |
| Library Assistant          | 2                   | 2                     | 2                    | 1                   |
| Library Assistant IT-Tech  | 1                   | 1                     | 1                    | 1                   |
| Library Aide (Part time)   | 5                   | 5                     | 5                    | 3                   |
| Library Assistant (Summer) | 1                   | 1                     | 2                    | 0                   |
| Custodian                  | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>           | <b>10</b>           | <b>10</b>             | <b>10</b>            | <b>8</b>            |
| <b>PART TIME</b>           | <b>6</b>            | <b>6</b>              | <b>7</b>             | <b>3</b>            |
| <b>TOTAL</b>               | <b>16</b>           | <b>16</b>             | <b>17</b>            | <b>11</b>           |

### SIGNIFICANT CHANGES

.FY 2021: Two (2) library Aide positions discontinued. Two (2) Library assistant Summer positions discontinued. One (1) Library assistant discontinued. One (1) Clerk Entry level discontinued.



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CITY OF LUFKIN, TEXAS

# Non—Departmental

## GENERAL FUND

### MISSION

Non-departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments.

Items included as expenditures are bad debt expenses, software payments, insurance payments and contingency accounts.

### WORK PROGRAM

Budgeted in the department for Fiscal year 2021 are the following items:

|  |            |
|--|------------|
| Unemployment Insurance Claims          | \$ 5,000   |
| Liability Insurance Premium            | \$ 196,747 |
| Contingency Amount                     | \$ 75,000  |
| Lease Payments: Principal and Interest | \$ 17,458  |
| Retiree Insurance Premium Transfer     | \$ 165,000 |

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     |                     | -                     |                      |                     |
| Benefits               | 6,381               | 5,000                 | -                    | 5,000               |
| Supplies               | 3,950               | 4,000                 | 4,000                | 4,000               |
| Maintenance            | 86,892              | 87,756                | 85,618               | 87,756              |
| Miscellaneous Services | 246,304             | 271,747               | 272,474              | 271,747             |
| Capital                | 11,993              | -                     | -                    | -                   |
| Debt Service           | -                   | 17,458                | 17,458               | 17,458              |
| Transfer               | 473,240             | 200,000               | 200,000              | 165,000             |
| <b>TOTAL</b>           | <b>828,760</b>      | <b>585,961</b>        | <b>579,550</b>       | <b>550,961</b>      |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |
| <b>SIGNIFICANT CHANGES</b>                        |                     |                       |                      |                     |
|   |                     |                       |                      |                     |



**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# **Water / Wastewater Fund**

## **WATER/WASTEWATER FUND**

The Water/Wastewater Fund is used to account for the provision of water and wastewater services to residents of the City. All activities necessary to provide water/wastewater services are included in this fund. Accounting activities are similar to commercial accounting in that revenues and expenses are accounted for on a full accrual basis, depreciation expense is recognized on the income statement, and all costs are recovered through user charges.

The Water/Wastewater Fund contains four departments: Utility Collections, Wastewater Treatment, Water Production and Water/Sewer Utilities.

Utility Collections is responsible for billing and collecting water, wastewater, and solid waste revenues, and collects in excess of \$21 million each year.

The Wastewater Treatment department is responsible for treating all wastewater from the wastewater collection system. The treatment plant is a waste activated sludge plant with a treatment capacity of 11.3 million gallons per day. The plant experiences an average daily flow of over 6 million gallons and maintains a laboratory and staff to test industrial waste discharge to ensure compliance with effluent discharge limits and pre-treatment standards.

The Water Production department is responsible for maintaining adequate water supplies for the City of Lufkin. There are currently twenty-four water wells that provide water for the City, with four ground and five elevated storage tanks as reserves.

The Water/Sewer Utilities department maintains the wastewater collection system. Its primary function is repair and replacement of existing water and sewer lines, but is also responsible for new water and sewer taps, installing extension lines, and infiltration/inflow correction.



## **WATER / WASTEWATER FUND**

### **MISSION**

The mission of the Utility Collection Department is to provide accurate and timely utility billings, collections and record keeping while insuring prompt deposit of revenues for the benefit of the City in its efforts to provide services to the citizens of Lufkin.

### **DESCRIPTION OF SERVICES PROVIDED**

- The Utility Collection Department performs meter reading. Approximately 16,000 meters are read per month.
- Meter readers also disconnect services on non-deposit accounts and provide this information to service personnel.
- Service personnel develop routes, connect and disconnect services for nonpayment of bills, perform customer requested inspections and check for leaks as required.
- Office personnel maintain customer accounts, perform customer billing functions, collect customer deposits, maintain billing records, prepare work orders and coordinate new customer services.

- They also assist customers with billing inquiries and receive customer payments in person, over the phone, via the internet and through the mail.

### **WORK PROGRAM**

The Utility Collections department will continue to develop employees customer service expertise with available resources and applicable training materials. The department will provide and maintain information regarding meter change-out procedures and scheduling to ensure optimal application of meter reliability and accuracy of billing information. The department will also interface with appropriate departments to maintain current radio frequency reading effectiveness.

### **WORKLOAD INDICATORS & PERFORMANCE MEASURES**

| <b>Description</b>  | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---|-----------------------------|------------------------------|-----------------------------|
| Total number of bills generated monthly.  | 15,350                      | 15,500                       | 16,010                      |
| Total accurate number of bills generated monthly within 2 working days of cycle billing date.                       | 15,350                      | 15,500                       | 16,010                      |
| Bill all active utility customers on a monthly basis within 99% accuracy level within 2 working days of cycle date. | 100%                        | 100%                         | 100%                        |
| Total number of customer requested connects/disconnects on Monthly basis.   | 662                         | 676                          | 700                         |
| Number of connects/disconnects completed within one working day of request  | 648                         | 662                          | 686                         |
| Performed connects/disconnects within one working day of request 98% of time.                                       | 98%                         | 98%                          | 98%                         |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 431,989             | 397,612               | 400,894              | 395,147             |
| Benefits                 | 226,933             | 188,112               | 191,076              | 185,480             |
| Supplies                 | 83,727              | 103,830               | 100,230              | 96,610              |
| Maintenance of Equipment | 21,978              | 31,050                | 34,150               | 49,920              |
| Miscellaneous Services   | 154,514             | 160,077               | 218,187              | 53,146              |
| <b>TOTAL</b>             | <b>919,141</b>      | <b>880,681</b>        | <b>944,537</b>       | <b>780,303</b>      |

| AUTHORIZED POSITIONS            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Director of Utility Collections | 1                   | 1                     | 1                    | 1                   |
| Office Manager                  | 1                   | 1                     | 1                    | 0                   |
| Accounting Tech Entry           | 2                   | 2                     | 2                    | 2                   |
| Utility Billing Clerk           | 3                   | 3                     | 3                    | 3                   |
| Crew Leader III                 | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker              | 2                   | 2                     | 2                    | 2                   |
| Meter Reader                    | 2                   | 2                     | 2                    | 2                   |
| <b>FULL TIME</b>                | <b>12</b>           | <b>12</b>             | <b>12</b>            | <b>11</b>           |
| <b>PART TIME</b>                | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                    | <b>12</b>           | <b>12</b>             | <b>12</b>            | <b>11</b>           |

### SIGNIFICANT CHANGES

FY2021: Office manager position discontinued.

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Utility Collections / Billing and Collection

## WATER / WASTEWATER FUND

### DIVISION: Billing and Collection

#### DIVISION DESCRIPTION

The Billing and Collection division includes departmental administration, utility billing, and collection activities. The administrative function is responsible for the day-to-day management, policy formulation, and planning activities of the department. Billing and collection activities include utility bill processing and mailing, collection of utility payments, and cash reconciliation of billing and collection.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 271,938             | 242,215               | 245,417              | 238,545             |
| Benefits                 | 138,792             | 112,862               | 115,929              | 111,899             |
| Supplies                 | 67,919              | 87,430                | 84,130               | 74,660              |
| Maintenance of Equipment | 4,200               | 5,130                 | 8,230                | 9,260               |
| Miscellaneous Services   | 117,338             | 118,990               | 169,420              | 11,205              |
| <b>TOTAL</b>             | <b>600,187</b>      | <b>566,627</b>        | <b>623,126</b>       | <b>445,569</b>      |

| AUTHORIZED POSITIONS            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Director of Utility Collections | 1                   | 1                     | 1                    | 1                   |
| Office Manager                  | 1                   | 1                     | 1                    | 0                   |
| Account Technician Entry        | 2                   | 2                     | 2                    | 2                   |
| Utility Billing Clerk           | 3                   | 3                     | 3                    | 3                   |
| <b>FULL TIME</b>                | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>6</b>            |
| <b>PART TIME</b>                | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                    | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>6</b>            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Utility Collections / Meter Reading

## WATER / WASTEWATER FUND

**DIVISION: Meter Reading**

### DIVISION DESCRIPTION

The Meter Reading division is responsible for reading residential and commercial water meters throughout the city, disconnecting service for non-payment of utility bill, performing customer requested inspections, responding to customer questions and/or concerns, connection/disconnection of services as requested by customer and reviewing questionable readings prior to billing.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 160,051             | 155,397               | 155,477              | 156,602             |
| Benefits                 | 88,141              | 75,250                | 75,147               | 73,581              |
| Supplies                 | 15,808              | 16,400                | 16,100               | 21,950              |
| Maintenance of Equipment | 17,778              | 25,920                | 25,920               | 40,660              |
| Miscellaneous Services   | 37,176              | 41,087                | 48,767               | 41,941              |
| <b>TOTAL</b>             | <b>318,954</b>      | <b>314,054</b>        | <b>321,411</b>       | <b>334,734</b>      |

| AUTHORIZED POSITIONS | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------|---------------------|-----------------------|----------------------|---------------------|
| Crew Leader          | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker   | 2                   | 2                     | 2                    | 2                   |
| Meter Reader         | 2                   | 2                     | 2                    | 2                   |
| <b>FULL TIME</b>     | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |
| <b>PART TIME</b>     | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>         | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |

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2021**



CITY OF LUFKIN, TEXAS

# Wastewater Treatment

## WATER / WASTEWATER FUND

### MISSION

The mission of the Wastewater Treatment Plant is to evaluate and treat sewage in order to meet the standards set forth by the TCEQ and the EPA to allow for safe streams and rivers.

### DESCRIPTION OF SERVICES PROVIDED

- Wastewater Treatment is responsible for the operation and maintenance of the treatment plant.
- The plant is a conventional waste activated sludge plant with a treatment capacity of 11.3 million gallons per day with an average flow of 6.3 million gallons per day.
- Activated sludge is transferred to three 700,000 gallon anaerobic digesters, held for 15 days at 100 to 105 degrees F. The anaerobic sludge is de-watered by a Centrifuge or Belt Press then trucked to a permitted beneficial land use site.
- The plant effluent is discharged into Hurricane Creek.
- The Wastewater Plant serves as an RV dumping site for the Public free of charge.
- The Wastewater Treatment Plant accepts septic waste from Septic Haulers that provides revenue for the City.

- The Wastewater Treatment Plant has a Pretreatment Program that serves the local Industry with analytical results of their discharge so that they may keep in compliance with TCEQ.

### WORK PROGRAM

- Continue to operate and maintain the Plant so that all standards set by TCEQ are met.
- Update the Administration Bldg. flooring.
- Oversee the new Chlorine Contact Basin being constructed by Duplichain.
- Update mixers in Digester #1
- Purchase of New Blower.



Wastewater Treatment Plant Aeration Basin

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019 Actual | 2019-2020 Revised | 2020-2021 Budget |
|--|------------------|-------------------|------------------|
| Number of gallons sewage treated annually            | 1,945,501,860    | 2,185,332,620     | 2,065,417,240    |
| Total number of Lab test performed                   | 21,910           | 22,700            | 22,305           |
| TCEQ Monthly BOD Permit Value, Max 10mg/L            | 4                | 3                 | 3                |
| Number of tons of dry solids removed                 | 1,113            | 800               | 956              |
| Average treatment cost per ton of dry solids removed | \$93             | \$160             | \$131            |
| TCEQ Monthly TSS Permit, Max Value 15 mg/ L          | 6                | 6                 | 6                |



| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 663,025             | 746,422               | 730,450              | 763,583             |
| Benefits                 | 333,683             | 324,301               | 316,672              | 323,380             |
| Supplies                 | 310,255             | 312,315               | 325,750              | 332,550             |
| Maintenance of Equipment | 184,944             | 181,500               | 187,800              | 190,800             |
| Miscellaneous Services   | 552,514             | 692,006               | 590,534              | 717,554             |
| <b>TOTAL</b>             | <b>2,044,421</b>    | <b>2,256,544</b>      | <b>2,151,206</b>     | <b>2,327,867</b>    |

| AUTHORIZED POSITIONS                    | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Director Utility Plant Operations       | 1                   | 1                     | 1                    | 1                   |
| Asst. Director Utility Plant Operations | 1                   | 1                     | 1                    | 1                   |
| Administrative Assistant                | 1                   | 1                     | 1                    | 1                   |
| Environmental Manager                   | 1                   | 1                     | 1                    | 1                   |
| Environmental Technician                | 1                   | 1                     | 1                    | 1                   |
| Lab Manager                             | 1                   | 1                     | 1                    | 1                   |
| Microbiologist Journeyman               | 1                   | 1                     | 1                    | 1                   |
| Operator II                             | 1                   | 1                     | 1                    | 1                   |
| Operator III                            | 4                   | 4                     | 4                    | 4                   |
| Driver II                               | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker                      | 3                   | 3                     | 3                    | 3                   |
| Crew Leader II                          | 1                   | 1                     | 1                    | 1                   |
| Maintenance Mechanic                    | 2                   | 2                     | 2                    | 2                   |
| Electrical Maintenance Tech             | 0                   | 0                     | 0                    | 0                   |
| Grounds Maintenance (Summer)            | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                        | <b>19</b>           | <b>19</b>             | <b>19</b>            | <b>19</b>           |
| <b>PART TIME</b>                        | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>                            | <b>20</b>           | <b>20</b>             | <b>20</b>            | <b>20</b>           |

### SIGNIFICANT CHANGES

FY2018-Electrical Maintenance Tech position closed.

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Wastewater Treatment / Administration

## WATER / WASTEWATER FUND

**DIVISION: Administration**

### DIVISION DESCRIPTION

The Administration Division supports all inter-departmental goals, receives additional training on environmental compliance regulations, implements all environmental regulation upgrades, collaborates with Plant Lab personnel on daily analysis, instructs and guides the operators and mechanics, implements and enforces the City's Pretreatment Program.

| EXPENDITURES                            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                      | 203,728             | 249,748               | 254,440              | 257,406             |
| Benefits                                | 104,134             | 98,975                | 99,872               | 99,775              |
| Supplies                                | 10,792              | 11,790                | 10,000               | 10,000              |
| Maintenance of Equipment                | 279                 | 1,000                 | 800                  | 3,800               |
| Miscellaneous Services                  | 411,270             | 529,712               | 441,240              | 552,554             |
| <b>TOTAL</b>                            | <b>730,203</b>      | <b>891,225</b>        | <b>806,352</b>       | <b>923,535</b>      |
| AUTHORIZED POSITIONS                    | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Director Utility Plant Operations       | 1                   | 1                     | 1                    | 1                   |
| Asst. Director Utility Plant Operations | 1                   | 1                     | 1                    | 1                   |
| Administrative Assistant                | 1                   | 1                     | 1                    | 1                   |
| Environmental Manager                   | 1                   | 1                     | 1                    | 1                   |
| Environmental Technician                | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                        | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |
| <b>PART TIME</b>                        | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                            | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Wastewater Treatment / Operations

## WATER / WASTEWATER FUND

### DIVISION: Operations

#### DIVISION DESCRIPTION

The Operations Division is responsible for the efficient operation of the Wastewater Control Plant. The Division strives to meet goals established by the Administrative Division and the Administration of the City of Lufkin. Each operator is responsible for the plant effluent and biosolids disposal ensuring there is no state or federal violation

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | 155,617             | 181,447               | 164,697              | 197,206             |
| Benefits               | 90,725              | 79,043                | 75,655               | 82,553              |
| Supplies               | 235,576             | 236,950               | 256,150              | 256,150             |
| Miscellaneous Services | 5,368               | 5,000                 | 2,000                | 2,000               |
| <b>TOTAL</b>           | <b>487,286</b>      | <b>502,440</b>        | <b>498,502</b>       | <b>537,909</b>      |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Operator II            | 1                   | 1                     | 1                    | 1                   |
| Operator III           | 4                   | 4                     | 4                    | 4                   |
| <b>FULL TIME</b>       | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |
| <b>PART TIME</b>       | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>           | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |

**Fiscal Year**  
**2021**



## WATER / WASTEWATER FUND

**DIVISION: Maintenance**

### DIVISION DESCRIPTION

The Maintenance Division is responsible for maintaining and repairing equipment and tools associated with the Wastewater Treatment Plant and Water Plant.

| EXPENDITURES                 | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services           | 228,011             | 239,057               | 235,143              | 232,609             |
| Benefits                     | 117,150             | 112,653               | 107,181              | 107,314             |
| Supplies                     | 42,861              | 42,275                | 40,500               | 47,300              |
| Maintenance of Equipment     | 184,665             | 180,500               | 187,000              | 187,000             |
| Miscellaneous Services       | 52,151              | 57,294                | 57,294               | 61,000              |
| <b>TOTAL</b>                 | <b>624,838</b>      | <b>631,779</b>        | <b>627,118</b>       | <b>635,223</b>      |
| AUTHORIZED POSITIONS         | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Driver II                    | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker           | 3                   | 3                     | 3                    | 3                   |
| Crew Leader III              | 1                   | 1                     | 1                    | 1                   |
| Electrical Maintenance Tech  | 0                   | 0                     | 0                    | 0                   |
| Maintenance Mechanic         | 2                   | 2                     | 2                    | 2                   |
| Grounds Maintenance (Summer) | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>             | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>7</b>            |
| <b>PART TIME</b>             | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>                 | <b>8</b>            | <b>8</b>              | <b>8</b>             | <b>8</b>            |

**Wastewater Treatment / Maintenance**

CITY OF LUFKIN, TEXAS

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Wastewater Treatment / Laboratory

## WATER / WASTEWATER FUND

**DIVISION: Laboratory**

### DIVISION DESCRIPTION

The Laboratory Division is responsible for testing samples to ensure that the effluent and industrial pretreatment samples is consistent with standards set by Local, State and Federal statutes.

| EXPENDITURES              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services        | 75,669              | 76,170                | 76,170               | 76,362              |
| Benefits                  | 21,674              | 33,630                | 33,964               | 33,738              |
| Supplies                  | 21,026              | 21,300                | 19,100               | 19,100              |
| Miscellaneous Services    | 83,725              | 100,000               | 90,000               | 102,000             |
| <b>TOTAL</b>              | <b>202,094</b>      | <b>231,100</b>        | <b>219,234</b>       | <b>231,200</b>      |
| AUTHORIZED POSITIONS      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Laboratory Manager        | 1                   | 1                     | 1                    | 1                   |
| Microbiologist Journeyman | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>          | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>PART TIME</b>          | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>              | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Water Production

## WATER / WASTEWATER FUND

### MISSION

The mission of the Water Production Department is to provide the citizens and the industries of the City of Lufkin with safe, dependable, and affordable water for public consumption and adequate fire protection.

### DESCRIPTION OF SERVICES PROVIDED

- The Water Production staff is responsible for the maintenance and operation of the City of Lufkin Water Treatment Plants #1, #2 & #3, twenty-three water wells, four one-million gallon capacity ground storage tanks, three two-million gallon capacity ground storage tanks, and four elevated storage tanks with a combined capacity of four-million gallons. The total water storage capacity for the City of Lufkin is fourteen million gallons.
- The operation of these units will consistently meet or exceed State mandated regulations.

### WORK PROGRAM

- Water Plant #1 Booster Pump #3 Replacement
- Generator for Water Plant #3
- PLC Communication Radio Upgrade for Water Plants & Water Wells
- PLC Hardware Replacement @ Water Plant #2



Water Storage Tank on Whitehouse Drive

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Total gallons water pumped into distribution  | 2,819,815,000       | 2,792,369,000        | 2,806,092,000       |
| Total Amount of Chlorine Used to Treat Water (in tons)                              | 169                 | 178                  | 174                 |
| Monthly bacterial test are negative 100% of the time                                | 100%                | 100%                 | 100%                |
| Operation & Maintenance Cost per million gallons of Water delivered to Distribution | \$673               | \$676                | \$675               |

| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services   | 51,289              | 54,730                | 55,608               | 55,558              |
| Benefits   | 31,807              | 30,535                | 30,280               | 29,717              |
| Supplies   | 322,711             | 318,900               | 312,700              | 313,200             |
| Maintenance of Equipment   | 143,463             | 139,500               | 139,000              | 150,000             |
| Miscellaneous Services   | 1,144,183           | 1,560,239             | 1,366,589            | 1,461,761           |
| <b>TOTAL</b>   | <b>1,693,453</b>    | <b>2,103,904</b>      | <b>1,904,177</b>     | <b>2,010,236</b>    |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Water Plant Chief Operator   | 1                   | 1                     | 1                    | 1                   |
| Grounds Maintenance (Summer)   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>   | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>PART TIME</b>   | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>   | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>SIGNIFICANT CHANGES</b>   |                     |                       |                      |                     |
| FY2019 Revised: Operator II position became Water Plant Chief Operator . |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Water Production / Operations

## WATER / WASTEWATER FUND

**DIVISION: Operations**

### DIVISION DESCRIPTION

The Operations Division is responsible for the operation of the water system ensuring a high quality drinking water is provided to the citizens and industry of Lufkin at the lowest possible cost.

| EXPENDITURES                 | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services           | 51,289              | 54,730                | 55,608               | 55,558              |
| Benefits                     | 31,807              | 30,535                | 30,280               | 29,717              |
| Supplies                     | 303,702             | 307,400               | 302,000              | 302,000             |
| Miscellaneous Services       | 1,140,742           | 1,555,600             | 1,360,700            | 1,456,840           |
| <b>TOTAL</b>                 | <b>1,527,540</b>    | <b>1,948,265</b>      | <b>1,748,588</b>     | <b>1,844,115</b>    |
| AUTHORIZED POSITIONS         | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Operator II                  | 1                   | 1                     | 1                    | 1                   |
| Grounds Maintenance (Summer) | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>             | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>PART TIME</b>             | <b>1</b>            | <b>1</b>              | <b>1</b>             | <b>1</b>            |
| <b>TOTAL</b>                 | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |



**Fiscal Year****2021****CITY OF LUFKIN, TEXAS**

# Water Production / Maintenance

## WATER / WASTEWATER FUND

### DIVISION: Maintenance

#### DIVISION DESCRIPTION

The Maintenance Division is responsible for maintaining all of the equipment, including water wells.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | 19,009              | 11,500                | 10,700               | 11,200              |
| Maintenance of Equipment                          | 143,463             | 139,500               | 139,000              | 150,000             |
| Miscellaneous Services                            | 3,441               | 4,639                 | 5,889                | 4,921               |
| <b>TOTAL</b>                                      | <b>165,913</b>      | <b>155,639</b>        | <b>155,589</b>       | <b>166,121</b>      |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Water/Sewer Utilities

## WATER / WASTEWATER FUND

these functions in as timely and accurate manner as possible.

### MISSION

The mission of the Water and Sewer Utility Department is to provide the citizens of Lufkin with the highest quality and reliable service. Our goal is to operate in a cost effective manner by maintaining the water distribution system and sewer collection system with minimum interruptions of service.

### WORK PROGRAM

The Water and Wastewater Utility Department goals are to operate in a cost effective manner by maintaining the water distribution system and sewer collection system with minimum interruptions of service to the citizens of Lufkin.

### DESCRIPTION OF SERVICES PROVIDED

- The Water and Sewer Utility Department is responsible for all water distribution and sewer collection functions.
- The service responsibilities include maintenance of water and sewer mains, water and sewer taps, fire hydrant repair, pipe bursting, repair or replace broken mains, unstop sewer mains, dead end flushing of water mains, code enforcement of backflow preventers, and grease trap pumping.
- The department strives to meet the needs of the citizens on a daily basis by performing

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Number of new water taps annually                              | 175                 | 136                  | 112                 |
| Number of water leaks repaired annually                        | 422                 | 456                  | 376                 |
| Water taps completed within 10 days of request 95% of the time | 93%                 | 95%                  | 82%                 |
| Number of sewage stoppages annually                            | 413                 | 434                  | 396                 |
| Feet of sewer main televised annually                          | 32,557              | 35,316               | 36,417              |
| Repair water leaks within 3 days of request 80% of the time    | 87%                 | 86%                  | 74%                 |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 1,387,516           | 1,435,205             | 1,216,927            | 1,458,677           |
| Benefits                 | 703,052             | 638,967               | 574,311              | 641,204             |
| Supplies                 | 229,762             | 278,070               | 251,400              | 239,400             |
| Maintenance of Equipment | 858,933             | 924,595               | 913,940              | 915,710             |
| Miscellaneous Services   | 376,262             | 497,126               | 483,851              | 485,726             |
| Capital                  | -                   | -                     | 4,175                | -                   |
| <b>TOTAL</b>             | <b>3,555,525</b>    | <b>3,773,963</b>      | <b>3,444,604</b>     | <b>3,740,717</b>    |

| AUTHORIZED POSITIONS                     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Water / Sewer Director                   | 1                   | 1                     | 1                    | 1                   |
| Assistant Director                       | 1                   | 1                     | 1                    | 1                   |
| Warehouse Clerk                          | 1                   | 1                     | 1                    | 1                   |
| Code Enforcement Officer                 | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman                         | 1                   | 1                     | 1                    | 0                   |
| Project Planner                          | 1                   | 1                     | 1                    | 0                   |
| Hydrant Maintenance                      | 1                   | 1                     | 1                    | 0                   |
| Construction Inspector                   | 2                   | 2                     | 2                    | 2                   |
| Water Utility Customer Service Inspector | 1                   | 1                     | 1                    | 1                   |
| Crew Leader II                           | 2                   | 2                     | 2                    | 2                   |
| Crew Leader III                          | 2                   | 2                     | 2                    | 2                   |
| Laborer                                  | 5                   | 5                     | 5                    | 5                   |
| Maintenance Worker                       | 6                   | 6                     | 6                    | 6                   |
| Light Equipment Operator                 | 7                   | 7                     | 7                    | 5                   |
| PLC Advance Tech                         | 1                   | 1                     | 1                    | 1                   |
| Construction Supervisor                  | 1                   | 1                     | 1                    | 1                   |
| Elect Utility Journeyman                 | 1                   | 1                     | 1                    | 1                   |
| Heavy Equipment Operator                 | 3                   | 3                     | 3                    | 3                   |
| Lift Station Operator                    | 1                   | 1                     | 1                    | 1                   |
| Maintenance Supervisor                   | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                         | <b>40</b>           | <b>40</b>             | <b>40</b>            | <b>35</b>           |
| <b>PART TIME</b>                         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                             | <b>40</b>           | <b>40</b>             | <b>40</b>            | <b>35</b>           |

### SIGNIFICANT CHANGES

FY 2021: Hydrant maintenance position discontinued. Clerk Journey discontinued. Project Planner position discontinued. Two (2) Light equipment operators discontinued in the Sewer Utilities division.

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Water/Sewer Utilities/Administration

## WATER / WASTEWATER FUND

of service to the water distribution and sewer collections systems.

### DIVISION: Water/Sewer Administration

#### DIVISION DESCRIPTION

The Water / Sewer Utilities Department strive to provide the citizens of Lufkin with high quality and reliable service. Prepares, submits and oversees an annual budget. Ensures compliance with policies and procedures. Strives to operate in a cost effective manner with minimum interruptions

| EXPENDITURES                     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|----------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services               | 314,364             | 317,864               | 317,864              | 318,537             |
| Benefits                         | 147,780             | 129,522               | 130,691              | 129,286             |
| Supplies                         | 19,340              | 23,720                | 21,000               | 19,000              |
| Maintenance of Equipment         | 11,484              | 16,260                | 15,060               | 15,060              |
| Miscellaneous Services           | 70,119              | 91,235                | 83,960               | 72,726              |
| <b>TOTAL</b>                     | <b>563,087</b>      | <b>578,601</b>        | <b>568,575</b>       | <b>554,609</b>      |
| AUTHORIZED POSITIONS             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Water / Sewer Utilities Director | 1                   | 1                     | 1                    | 1                   |
| Assistant Director               | 1                   | 1                     | 1                    | 1                   |
| Warehouse Clerk                  | 1                   | 1                     | 1                    | 1                   |
| Code Enforcement Officer         | 1                   | 1                     | 1                    | 1                   |
| Clerk Journeyman                 | 1                   | 1                     | 1                    | 0                   |
| Project Planner                  | 1                   | 1                     | 1                    | 0                   |
| Maintenance Worker-Hydrant       | 1                   | 1                     | 1                    | 0                   |
| <b>FULL TIME</b>                 | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>4</b>            |
| <b>PART TIME</b>                 | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                     | <b>7</b>            | <b>7</b>              | <b>7</b>             | <b>4</b>            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Water/Sewer Utilities/Water Utilities

## WATER / WASTEWATER FUND

### DIVISION: Water Utilities

#### DIVISION DESCRIPTION

The Water Utilities department is responsible for all water utility functions. This responsibility encompasses services such as maintenance of the water distribution system, meter services, water taps, fire hydrant repair, repairs or replacement of broken water lines, locating water lines for utilities

and contractors, carrying out the radio read meter change out program. The Water Distribution department is responsible for extending water lines to accommodate the growth of the City. The Water Distribution Department continuously strives to meet the needs of the citizens on a daily basis by performing these functions in as timely and accurate manner as possible.

| EXPENDITURES                             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                       | 484,179             | 533,004               | 418,745              | 528,277             |
| Benefits                                 | 257,732             | 241,324               | 203,815              | 239,949             |
| Supplies                                 | 67,304              | 71,510                | 66,900               | 61,900              |
| Maintenance of Equipment                 | 490,711             | 533,130               | 533,130              | 531,400             |
| Miscellaneous Services                   | 58,132              | 87,228                | 87,228               | 91,000              |
| <b>TOTAL</b>                             | <b>1,358,058</b>    | <b>1,466,196</b>      | <b>1,309,818</b>     | <b>1,452,526</b>    |
| AUTHORIZED POSITIONS                     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Construction Inspector                   | 2                   | 2                     | 2                    | 2                   |
| Crew Leader II                           | 2                   | 2                     | 2                    | 2                   |
| Crew Leader III                          | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker                       | 2                   | 2                     | 2                    | 2                   |
| Light Equipment Operator                 | 3                   | 3                     | 3                    | 3                   |
| Water Utility Customer Service Inspector | 1                   | 1                     | 1                    | 1                   |
| Laborer                                  | 5                   | 5                     | 5                    | 5                   |
| <b>FULL TIME</b>                         | <b>16</b>           | <b>16</b>             | <b>16</b>            | <b>16</b>           |
| <b>PART TIME</b>                         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                             | <b>16</b>           | <b>16</b>             | <b>16</b>            | <b>16</b>           |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Water/Sewer Utilities/Sewer Utilities

## WATER / WASTEWATER FUND

### DIVISION: Sewer Utilities

### DIVISION DESCRIPTION

The Sewer Collections Department is responsible for all sewer utilities functions. The responsibility encompasses services such as maintenance of the sewer collections system, cleaning sewer lines, sewer taps, manhole repair, repair or replacement of broken sewer lines, locating sewer lines for oth-

er utilities and contractors. Televising of sewer lines, daily inspections of sewer lift stations. The sewer collections department is responsible for extending sewer lines to accommodate the growth of the City. The sewer collections Department continuously strives to meet the needs of the citizens on a daily basis by performing these functions in a timely and accurate manner as possible.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 588,973             | 584,337               | 480,318              | 611,863             |
| Benefits                 | 297,540             | 268,121               | 239,805              | 271,969             |
| Supplies                 | 143,118             | 182,840               | 163,500              | 158,500             |
| Maintenance of Equipment | 356,738             | 375,205               | 365,750              | 369,250             |
| Miscellaneous Services   | 248,011             | 318,663               | 312,663              | 322,000             |
| Capital                  | -                   | -                     | 4,175                | -                   |
| <b>TOTAL</b>             | <b>1,634,380</b>    | <b>1,729,166</b>      | <b>1,566,211</b>     | <b>1,733,582</b>    |

| AUTHORIZED POSITIONS        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Crew Leader III             | 1                   | 1                     | 1                    | 1                   |
| Light Equipment Operator    | 4                   | 4                     | 4                    | 2                   |
| Heavy Equipment Operator    | 3                   | 3                     | 3                    | 3                   |
| Electric Utility Journeyman | 1                   | 1                     | 1                    | 1                   |
| Lift Station Operator       | 1                   | 1                     | 1                    | 1                   |
| PLC Technician              | 1                   | 1                     | 1                    | 1                   |
| Maintenance Supervisor      | 1                   | 1                     | 1                    | 1                   |
| Construction Supervisor     | 1                   | 1                     | 1                    | 1                   |
| Maintenance Worker          | 4                   | 4                     | 4                    | 4                   |
| <b>FULL TIME</b>            | <b>17</b>           | <b>17</b>             | <b>17</b>            | <b>15</b>           |
| <b>PART TIME</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                | <b>17</b>           | <b>17</b>             | <b>17</b>            | <b>15</b>           |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Non—Departmental

## WATER / WASTEWATER FUND

### MISSION

Non-departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments. Items included as expenditures are bad debt expenses, software payments, insurance payments and contingency accounts.

### WORK PROGRAM

Budgeted in the department for fiscal year 2021 are the following items:

|                                      |             |
|--------------------------------------|-------------|
| Liability Insurance Premium          | \$ 185,623  |
| Contingency Amount                   | \$ 150,000  |
| Allowance for Uncollectible Accounts | \$ 150,000  |
| General and Administrative Charges   | \$2,787,023 |
| Funded Depreciation Transfers        | \$2,199,109 |
| Debt Service Transfers               | \$3,029,220 |
| Transfer to General Fund             | \$ 100,000  |

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Benefits               | 1,935               | -                     | -                    | -                   |
| Supplies               | 750                 | 1,000                 | 1,000                | 1,000               |
| Equipment Maintenance  | 28,361              | 28,462                | 28,462               | 28,462              |
| Miscellaneous Services | 249,781             | 335,623               | 353,673              | 335,623             |
| Sundry Charges         | 4,980,272           | 5,190,019             | 5,190,019            | 5,136,132           |
| Debt Service           | 37                  | -                     | -                    | -                   |
| Transfers              | 3,874,063           | 3,858,752             | 3,942,086            | 3,208,627           |
| Capital Outlay         | 9,900               | -                     | -                    | -                   |
| <b>TOTAL</b>           | <b>9,145,099</b>    | <b>9,413,856</b>      | <b>9,515,240</b>     | <b>8,709,844</b>    |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |







## **SOLID WASTE AND RECYCLING FUND**

The Solid Waste and Recycling Fund is an enterprise fund that is used to account for the activities of the Solid Waste and Recycling services. All activities required to provide these services are included in this fund. Accounting activities of the Solid Waste and Recycling Fund are recorded similar to commercial accounting in that full accrual accounting is utilized.

The Solid Waste department provides twice weekly pickup of residential garbage and recycled materials. One pickup includes household garbage only; the other pickup includes only recycled materials. The department also provides pickup of yard trimmings, brush and white goods to residential customers at no charge. Commercial customers are provided two-, three-, four-, six-, or eight-cubic yard container service, picked up one to five times weekly, based on customer selection.

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Solid Waste Department

## SOLID WASTE / RECYCLING FUND

### MISSION

The mission of the Solid Waste Department is to provide waste and debris pickup for both residences and businesses within the City of Lufkin as efficient and safe as possible.

### DESCRIPTION OF SERVICES PROVIDED

- The Solid Waste Department provides solid waste collection for residential customers utilizing a fully automated collection system. This service is provided through a once a week household garbage collection and a once a week single stream recyclables collection.
- Commercial and Industrial customers located within the City of Lufkin are offered front-load type and roll-off type (compacted and non-compacted) service with an available service frequency from once a week to up to six times weekly.
- Yard trimmings, brush, and junk collections are available to homeowners at no extra cost by submitting a work order request.
- The Litter Critter is a small dumpster that is rented by residential customers for small household cleanups, household remodels, and garage cleanouts.
- Litter Abatement crew collects trash from City

of Lufkin right of ways and some special events hosted by the City of Lufkin.

### WORK PROGRAM

To continue to monitor the Special Collections division and evaluate possible changes. This collection is very costly and the Residential Collections revenue is struggling to subsidize this program.



The Litter Critter

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019 Actual | 2019-2020 Revised | 2020-2021 Budget |
|--|------------------|-------------------|------------------|
| Number of residential customers served                             | 11,900           | 11,900            | 11,900           |
| Number of commercial customers served                              | 885              | 889               | 889              |
| Complete scheduled routes within specified timeframes, 95% of time | 96%              | 96%               | 96%              |
| Complete work orders within one week, 95% of time.                 | 68%              | 65%               | 65%              |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 994,404             | 976,860               | 1,011,703            | 972,039             |
| Benefits                 | 481,304             | 454,054               | 437,661              | 453,220             |
| Supplies                 | 392,514             | 392,200               | 387,200              | 384,600             |
| Maintenance of Equipment | 256,910             | 252,500               | 241,250              | 232,500             |
| Miscellaneous Services   | 1,829,151           | 1,946,141             | 1,928,741            | 2,127,445           |
| <b>TOTAL</b>             | <b>3,954,283</b>    | <b>4,021,755</b>      | <b>4,006,555</b>     | <b>4,169,804</b>    |

| AUTHORIZED POSITIONS           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Solid Waste Director           | 1                   | 1                     | 1                    | 1                   |
| Solid Waste Assistant Director | 1                   | 1                     | 1                    | 1                   |
| Clerk –Journeyman              | 2                   | 2                     | 2                    | 2                   |
| Driver II                      | 14                  | 14                    | 14                   | 14                  |
| Driver III                     | 3                   | 3                     | 3                    | 3                   |
| Maintenance Mechanic/Welder    | 1                   | 1                     | 1                    | 1                   |
| Fleet Service Technician       | 1                   | 1                     | 1                    | 1                   |
| Laborer                        | 2                   | 2                     | 2                    | 2                   |
| Maintenance Worker             | 2                   | 2                     | 2                    | 2                   |
| <b>FULL TIME</b>               | <b>27</b>           | <b>27</b>             | <b>27</b>            | <b>27</b>           |
| <b>PART TIME</b>               | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                   | <b>27</b>           | <b>27</b>             | <b>27</b>            | <b>27</b>           |

### SIGNIFICANT CHANGES

FY18– Maintenance Worker budgeted in Solid Waste which was previously in Main Street.

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Solid Waste / Administration

## SOLID WASTE / RECYCLING FUND

**DIVISION: Administration**

### DIVISION DESCRIPTION

The Administration division is responsible for providing overall management, planning and direction of the daily activities of the Solid Waste and Recycling Departments.

| EXPENDITURES                   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services             | 205,186             | 208,587               | 208,087              | 208,077             |
| Benefits                       | 101,775             | 88,515                | 88,986               | 88,168              |
| Supplies                       | 30,566              | 27,900                | 27,900               | 28,100              |
| Maintenance of Equipment       | 2,000               | 2,000                 | 2,000                | 2,000               |
| Miscellaneous Services         | 33,690              | 46,370                | 40,370               | 38,980              |
| <b>TOTAL</b>                   | <b>373,217</b>      | <b>373,372</b>        | <b>367,343</b>       | <b>365,325</b>      |
| AUTHORIZED POSITIONS           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Solid Waste Director           | 1                   | 1                     | 1                    | 1                   |
| Solid Waste Assistant Director | 1                   | 1                     | 1                    | 1                   |
| Clerk –Journeyman              | 2                   | 2                     | 2                    | 2                   |
| Maintenance Worker             | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>               | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |
| <b>PART TIME</b>               | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                   | <b>5</b>            | <b>5</b>              | <b>5</b>             | <b>5</b>            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Solid Waste / Residential Collections

## SOLID WASTE / RECYCLING FUND

### DIVISION: Residential Collections

#### DIVISION DESCRIPTION

The residential collections division provides once a week pickup of solid waste and recyclable materials. This collection is performed by fully automated trucks using 96 gallon capacity carts.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 164,264             | 219,044               | 217,134              | 220,719             |
| Benefits                 | 102,936             | 103,675               | 97,633               | 101,991             |
| Supplies                 | 105,751             | 102,000               | 100,000              | 102,000             |
| Maintenance of Equipment | 107,264             | 95,000                | 84,000               | 65,000              |
| Miscellaneous Services   | 606,919             | 625,990               | 625,990              | 713,821             |
| <b>TOTAL</b>             | <b>1,087,134</b>    | <b>1,145,709</b>      | <b>1,124,757</b>     | <b>1,203,531</b>    |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Driver II                | 5                   | 5                     | 5                    | 5                   |
| Driver III               | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>         | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>6</b>            |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>6</b>            |

**Fiscal Year**  
**2021**



## SOLID WASTE / RECYCLING FUND

**DIVISION: Commercial Collection**

### DIVISION DESCRIPTION

The Commercial Collection Division is responsible for providing garbage and recycling collection for the commercial establishments in the City on a regularly scheduled basis as selected by the customer.

| EXPENDITURES                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services          | 242,500             | 298,421               | 281,972              | 296,821             |
| Benefits                    | 135,545             | 139,061               | 128,070              | 138,369             |
| Supplies                    | 139,641             | 136,000               | 136,500              | 136,000             |
| Maintenance of Equipment    | 92,307              | 95,500                | 95,250               | 95,500              |
| Miscellaneous Services      | 705,708             | 734,943               | 735,543              | 778,686             |
| <b>TOTAL</b>                | <b>1,315,701</b>    | <b>1,403,925</b>      | <b>1,377,335</b>     | <b>1,445,376</b>    |
| AUTHORIZED POSITIONS        | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Driver II                   | 4                   | 4                     | 4                    | 4                   |
| Driver III                  | 2                   | 2                     | 2                    | 2                   |
| SW Fleet Technician         | 1                   | 1                     | 1                    | 1                   |
| Maintenance Mechanic/Welder | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>            | <b>8</b>            | <b>8</b>              | <b>8</b>             | <b>8</b>            |
| <b>PART TIME</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                | <b>8</b>            | <b>8</b>              | <b>8</b>             | <b>8</b>            |

**Fiscal Year**  
**2021**



## SOLID WASTE / RECYCLING FUND

**DIVISION: Special Collections**

### DIVISION DESCRIPTION

The Special Collections division is responsible for collecting yard waste and junk. These items are to be collected according to a work order system schedule. Items with work orders will be given priority over items placed curbside with no work order.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 316,485             | 178,867               | 231,682              | 174,359             |
| Benefits                 | 102,965             | 88,644                | 88,610               | 89,726              |
| Supplies                 | 29,514              | 35,300                | 31,050               | 30,500              |
| Maintenance of Equipment | 26,690              | 30,000                | 30,000               | 35,000              |
| Miscellaneous Services   | 163,413             | 186,990               | 184,990              | 195,514             |
| <b>TOTAL</b>             | <b>639,067</b>      | <b>519,801</b>        | <b>566,332</b>       | <b>525,099</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Driver II                | 3                   | 3                     | 3                    | 3                   |
| Laborer                  | 2                   | 2                     | 2                    | 2                   |
| Maintenance Worker       | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>         | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>6</b>            |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>6</b>            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Solid Waste / Roll-off Collections

## SOLID WASTE /RECYCLING FUND

### DIVISION: Roll-off Collections

#### DIVISION DESCRIPTION

The Roll-Off Division provides commercial, industrial and construction waste collection services within the City of Lufkin. This service is performed by utilizing 20, 30 or 40 cubic yard roll-off type collection boxes.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 65,969              | 71,941                | 72,828               | 72,063              |
| Benefits                 | 38,083              | 34,159                | 34,362               | 34,966              |
| Supplies                 | 87,042              | 91,000                | 91,750               | 88,000              |
| Maintenance of Equipment | 28,649              | 30,000                | 30,000               | 35,000              |
| Miscellaneous Services   | 319,421             | 351,848               | 341,848              | 400,444             |
| <b>TOTAL</b>             | <b>539,164</b>      | <b>578,948</b>        | <b>570,788</b>       | <b>630,473</b>      |
| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Driver II                | 2                   | 2                     | 2                    | 2                   |
| <b>FULL TIME</b>         | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |
| <b>PART TIME</b>         | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>             | <b>2</b>            | <b>2</b>              | <b>2</b>             | <b>2</b>            |



**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Solid Waste / Recycling

## SOLID WASTE / RECYCLING FUND

### MISSION

The mission of the Recycling Department is to establish and perform a Recycling Program that works with the City and Regional Solid Waste Plans.

neighboring counties and other purchasing decisions that promote efficiencies within the department.

### DESCRIPTION OF SERVICES PROVIDED

- The Regional Recycling Center works in conjunction with the Solid Waste collection divisions within the Solid Waste department.
- This department receives and process all recyclable material that is delivered to the Recycling Center.
- This material is sorted by the different types and then run through a baler. The baled material is then sold to various recyclers.



Sorting recyclables at the Lufkin Recycling Center

### WORK PROGRAM

The Recycling Department will continue to promote the Recycling program through education and public awareness. The department will evaluate proposals to reduce costs such as reducing the recyclable materials collected from

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  | 2018-2019 Actual | 2019-2020 Revised | 2020-2021 Budget |
|--|------------------|-------------------|------------------|
| Average number of tons of recyclables collected per day        | 12               | 12                | 12               |
| Average number of cubic yards of solid waste collected monthly | 15,325           | 15,335            | 15,335           |
| Tons of material sold and shipped from the Recycling Center.   | 2,760            | 2,800             | 3,000            |
| Number of residents that participate in annual tire day        | 390              | 375               | 400              |

| EXPENDITURES                                    | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                              | 125,932             | 138,776               | 98,228               | 142,219             |
| Benefits  | 96,595              | 89,119                | 71,953               | 89,541              |
| Supplies  | 57,045              | 54,300                | 36,800               | 57,300              |
| Maintenance of Equipment                        | 81,245              | 49,000                | 28,000               | 46,000              |
| Miscellaneous Services                          | 119,327             | 176,189               | 159,689              | 169,539             |
| <b>TOTAL</b>                                    | <b>480,144</b>      | <b>507,384</b>        | <b>394,670</b>       | <b>504,599</b>      |
| AUTHORIZED POSITIONS                            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Crew Leader II                                  | 0                   | 0                     | 0                    | 0                   |
| Laborer   | 5                   | 5                     | 5                    | 3                   |
| Maintenance Worker                              | 1                   | 1                     | 1                    | 1                   |
| <b>FULL TIME</b>                                | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>4</b>            |
| <b>PART TIME</b>                                | <b>0</b>            | <b>0</b>              | <b>0</b>             | <b>0</b>            |
| <b>TOTAL</b>                                    | <b>6</b>            | <b>6</b>              | <b>6</b>             | <b>4</b>            |
| <b>SIGNIFICANT CHANGES</b>                      |                     |                       |                      |                     |
| FY2021: Two (2) laborer positions discontinued. |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Non—Departmental

## SOLID WASTE / RECYCLING FUND

### MISSION

Non-departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments. Items included as expenditures are bad debt expenses, software payments, insurance payments and contingency accounts.

### WORK PROGRAM

Budgeted in the department for fiscal year 2021 are the following items:

|                                      |             |
|--------------------------------------|-------------|
| Liability Insurance Premium          | \$ 10,872   |
| Allowance for Uncollectible Accounts | \$ 35,000   |
| General and Administrative Charges   | \$2,240,919 |
| Transfer-General Fund                | \$ 100,000  |

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     |                     | -                     |                      |                     |
| Benefits               | 6,417               | -                     |                      |                     |
| Supplies               | 325                 | 370                   | 370                  | 370                 |
| Equipment Maintenance  | 5,522               | 5,636                 | 5,636                | 5,636               |
| Miscellaneous Services | 50,086              | 60,872                | 60,872               | 60,872              |
| Sundry Charges         | 2,306,662           | 2,387,475             | 2,387,475            | 2,325,919           |
| Transfers              | 199,485             | 157,200               | 869,132              | 100,000             |
| <b>TOTAL</b>           | <b>2,568,497</b>    | <b>2,611,553</b>      | <b>3,323,485</b>     | <b>2,492,797</b>    |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |





## **OTHER FUNDS**

### **HOTEL/MOTEL TAX FUND**

The Hotel/Motel Tax Fund is a special revenue fund that accounts for the activities of the Pitsier Garrison Convention Center, and contributes to the Museum of East Texas, Lufkin Convention and Tourism Bureau, Angelina County Exposition Center, and Texas Forestry Museum. Primary funding is generated from the Hotel/Motel Occupancy Tax; user fees are also set to cover cost of use.

### **SPECIAL RECREATION FUND**

The Special Recreation Fund is a special revenue fund that accounts for recreational activities sponsored by the City's Park Department, which include softball, volleyball, and basketball leagues, as well as, gymnastics. Funds are used for operation and maintenance of the ball fields and recreation center.

### **PINES THEATER SPECIAL EVENTS**

The Pines Theater Special Event Fund is a special revenue fund that accounts for a series of cultural events planned for the newly renovated Pines Theater downtown.

### **ZOO BUILDING FUND**

The Zoo Building Fund is a special revenue fund that accounts for donations, gate receipts, other miscellaneous revenues and operating expenses for the purchase of animals, facilities repair, and capital expansion.

### **COURT SECURITY/TECHNOLOGY FUND**

The Court Security/Technology Fund is a special revenue fund that accounts for the Security/Technology fee collected on all Municipal Court Fines. The revenues collected support the salary for the Part-time City Marshall as well as the purchase of computer equipment for the Municipal Court.

### **COMMUNITY DEV/DOWNTOWN FESTIVAL**

The Community Dev/Dwntn Festival Fund is a special revenue fund that accounts for funds raised at the City supported multi-cultural annual festival.

### **ANIMAL CONTROL KURTH GRANT FUND**

The Animal Control Kurth Grant Fund is a special revenue fund that accounts for the contributions made to the Kurth Memorial Animal Shelter from the Kurth Foundation.

### **ANIMAL ATTIC GIFT FUND**

The Animal Attic Gift Fund is a special revenue fund that accounts for donations and other miscellaneous revenues. These funds are used for the purchase of veterinary equipment and animal care supplies.

### **EQUIPMENT ACQUISITION AND REPLACEMENT FUND**

The Equipment Acquisition and Replacement Fund is an internal service fund that accounts for the depreciation cost on all rolling stock type vehicles, machinery and equipment. The accumulated depreciation is transferred to this fund annual to accumulate for the purpose of replacing and acquiring new equipment.

*The governmental fund types are budgeted on a modified accrual basis wherein obligations of the City are budgeted as expenditures but revenues are recognized and recorded when they are available and become measurable.*

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**  
**Hotel/Motel Tax Fund - Pitser Garrison  
Convention Center**

## HOTEL / MOTEL TAX FUND

### MISSION

The mission of the Pitser Garrison Civic Center is to provide a safe, beneficial, and enjoyable facility for special events and concerts for citizens, tourists and visitors to Lufkin.

### DESCRIPTION OF SERVICES PROVIDED

- The Pitser Garrison Civic Center provides a meeting place for events such as seminars, receptions, banquets, concerts, and many other gatherings.
- The Center provides a full catering kitchen, stage, sound system, concession area, dressing areas, and auxiliary equipment such as a piano, microphones, tape and CD players, podiums, spotlights, and screens.
- The staff is available to serve the customer in complete set-up, including tables and chairs, custodial, security, and maintenance services.

### WORK PROGRAM

The work program for the 2020 Fiscal year is to continually train the staff to acquire the utmost efficiency in all aspects of the Convention Center and train all staff to operate all equipment without assistance, when circumstances arise. We are striving to keep all Saturdays filled, with the goal of additional rentals on Friday or Sunday. Our rental goal is to add two multi-day, mid-week conferences and have at least one become an annual event. We will continue to search for out-of-town renters to bring more revenue to the City as a whole as-well-as the Convention Center.



### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description   | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|----------------------|---------------------|
| Total Number of Days Rented                             | 192                 | 205                  | 198                 |
| Total Number of Events                                  | 212                 | 220                  | 218                 |
| Percentage of Multi-day Rentals                         | 40%                 | 40%                  | 40%                 |
| Total of Annual Rentals                                 | 83                  | 88                   | 82                  |
| Total Number of Kitchen Rentals                         | 91                  | 82                   | 76                  |
| Percentage of Multi-day Annual Rentals with Hotel Stays | 38%                 | 35%                  | 37%                 |
|   |                     |                      |                     |

| <b>EXPENDITURES</b>      | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|--------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Personnel Services       | 260,618                     | 260,759                       | 264,535                      | 267,843                     |
| Benefits                 | 111,624                     | 122,610                       | 114,345                      | 124,196                     |
| Supplies                 | 27,294                      | 38,690                        | 30,890                       | 19,040                      |
| Maintenance of Equipment | 31,525                      | 27,800                        | 23,100                       | 16,900                      |
| Miscellaneous Services   | 167,628                     | 181,673                       | 148,123                      | 144,353                     |
| Sundry                   | 705,056                     | 527,472                       | 455,028                      | 463,942                     |
| Transfers                | -                           | 30,000                        | 30,000                       | 30,000                      |
| <b>TOTAL</b>             | <b>1,303,745</b>            | <b>1,189,004</b>              | <b>1,066,021</b>             | <b>1,066,274</b>            |

| <b>AUTHORIZED POSITIONS</b> | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|-----------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Convention Center Director  | 1                           | 1                             | 1                            | 1                           |
| Assistant Director          | 1                           | 1                             | 1                            | 1                           |
| Crew Leader                 | 1                           | 1                             | 1                            | 1                           |
| Laborer                     | 5                           | 5                             | 5                            | 5                           |
| <b>FULL TIME</b>            | <b>8</b>                    | <b>8</b>                      | <b>8</b>                     | <b>8</b>                    |
| <b>PART TIME</b>            | <b>0</b>                    | <b>0</b>                      | <b>0</b>                     | <b>0</b>                    |
| <b>TOTAL</b>                | <b>8</b>                    | <b>8</b>                      | <b>8</b>                     | <b>8</b>                    |

|                            |
|----------------------------|
| <b>SIGNIFICANT CHANGES</b> |
|                            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Hotel/Motel Tax Fund - Tax Appropriations

## HOTEL / MOTEL TAX FUND

### MISSION

The mission of the Hotel/Motel Tax Fund is to help provide funding to entities within the City of Lufkin which help promote tourism, provide educational experiences as well as entertainment for the citizens, and visitors of the City.

### WORK PROGRAM

The Fiscal year 2021 appropriations budget will be handled by the H.O.T. board for the entities is as follows:

### DESCRIPTION OF SERVICES PROVIDED

- The Hotel/Motel Tax Fund helps to provide funding for the Museum of East Texas, George H. Henderson Exposition Center, Texas Forestry Museum and Lufkin Convention and Tourism Bureau.
- The funding from the Hotel/Motel Tax Fund is used for operational support of the facilities of these entities.
- 

|                                      |           |
|--------------------------------------|-----------|
| Lufkin Convention and Visitor Bureau | \$250,942 |
| HOT Board Estimated Contributions    | \$213,000 |

| EXPENDITURES  | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Sundry Charges                                      | 705,056             | 527,427               | 455,028              | 463,942             |
| <b>TOTAL</b>  | 705,056             | 527,427               | 455,028              | 463,942             |
|   |                     |                       |                      |                     |
| AUTHORIZED POSITIONS                                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this department. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                    |                     |                       |                      |                     |
| <b>PART TIME</b>                                    |                     |                       |                      |                     |
| <b>TOTAL</b>  |                     |                       |                      |                     |



**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Hotel / Motel Tax Fund—Non departmental

## HOTEL / MOTEL TAX FUND

### MISSION

Non-Departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budgets include the following items:

Liability Insurance Premium                      \$ 5,603

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments. Items included as expenditures are bad debt expenses, liability and unemployment insurance.

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | -                   | -                     | -                    | -                   |
| Supplies               | 100                 | 90                    | 90                   | 90                  |
| Miscellaneous Services | 5,603               | 5,603                 | 5,603                | 5,603               |
| Transfers              | -                   | 30,000                | 30,000               | 30,000              |
| <b>TOTAL</b>           | <b>5,703</b>        | <b>35,693</b>         | <b>35,693</b>        | <b>35,693</b>       |

| AUTHORIZED POSITIONS                                | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this department. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                    |                     |                       |                      |                     |
| <b>PART TIME</b>                                    |                     |                       |                      |                     |
| <b>TOTAL</b>  |                     |                       |                      |                     |



## SPECIAL RECREATION FUND

### MISSION

The mission of the Recreation Department is to add to the quality of life by accommodating the leisure needs of all ages through sporting and recreational activities, and special events that are safe and enjoyable.

with the Texas USA, TAAF and FASA.

- The Recreation Department is also in charge of the annual Easter Egg Hunt, July 4th Extravaganza, the annual Mizuno girl's fast-pitch softball tournament, and the Daddy/Daughter Dance.

### DESCRIPTION OF SERVICES PROVIDED

- The Recreation Department offers a wide variety of sporting events, recreation classes, and special events for all ages.
- Instructors are evaluated through observation and parent evaluation, which assist in ensuring customer satisfaction.
- All leagues are monitored for safety.
- The Department is responsible for registration of participants, receiving fees, park reservations, securing gym space, swimming pool, and working

### WORK PROGRAM

The Department will continue to offer a wide variety of recreation programs this year. Softball will continue to increase teams using the Kit McConnico fields. The 4th of July Extravaganza hosted by Love and Associates Law Firm will be a planning priority this year. The Department looks forward to working with K-Fox Radio to increase participation in the annual Easter Egg Hunt. The Daddy/Daughter Dance will be a big attraction in 2021. The Department is working hard at trying to bring baseball tournaments to Lufkin. The Department will continue to search for new classes and instructors to teach these classes.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description                          | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------------------|---------------------|----------------------|---------------------|
| This is a non-operational department |                     |                      |                     |

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services       | 31,130              | 38,000                | 38,000               | 33,000              |
| Benefits                 | 2,946               | 3,936                 | 3,936                | 3,248               |
| Supplies                 | 103,210             | 107,900               | 74,186               | 98,925              |
| Maintenance of Equipment | 9,115               | 19,700                | 10,500               | 15,000              |
| Miscellaneous Services   | 122,563             | 170,800               | 102,518              | 128,010             |
| Transfers                | 59,769              | 59,769                | 59,769               | 59,769              |
| <b>TOTAL</b>             | <b>328,733</b>      | <b>400,105</b>        | <b>288,909</b>       | <b>337,952</b>      |

| AUTHORIZED POSITIONS     | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Concession Stand Workers | 25                  | 25                    | 25                   | 25                  |
| <b>FULL TIME</b>         | -                   | -                     | -                    | -                   |
| <b>PART TIME</b>         | 25                  | 25                    | 25                   | 25                  |
| <b>TOTAL</b>             | <b>25</b>           | <b>25</b>             | <b>25</b>            | <b>25</b>           |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Recreation / Softball

## SPECIAL RECREATION FUND

**DIVISION: Softball**

### DIVISION DESCRIPTION

This division is for youth and adult softball leagues. The teams participating in the program pay league fees and direct costs for field use. Maintenance of the fields is provided through the park maintenance budget.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | 17,034              | 15,250                | 10,800               | 13,800              |
| Maintenance of Equipment                          | 7,840               | 13,750                | 9,500                | 13,500              |
| Miscellaneous Services                            | 57,138              | 86,800                | 46,650               | 62,100              |
| <b>TOTAL</b>                                      | <b>82,012</b>       | <b>115,800</b>        | <b>66,950</b>        | <b>89,400</b>       |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

Fiscal Year  
2021



CITY OF LUFKIN, TEXAS

# Recreation / Volleyball

## SPECIAL RECREATION FUND

DIVISION: Volleyball

### DIVISION DESCRIPTION

This division is for the volleyball leagues. The teams participating in the program pay league fees and direct costs for field use. Maintenance of the fields is provided through the park maintenance budget.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | -                   | 300                   | 370                  | 525                 |
| Miscellaneous Services                            | -                   | -                     | -                    | -                   |
| TOTAL   | -                   | 300                   | 370                  | 525                 |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| FULL TIME   |                     |                       |                      |                     |
| PART TIME   |                     |                       |                      |                     |
| TOTAL   |                     |                       |                      |                     |

Fiscal Year  
2021



CITY OF LUFKIN, TEXAS

# Recreation / Basketball

## SPECIAL RECREATION FUND

DIVISION: Basketball

### DIVISION DESCRIPTION

This division is provided for youth and adult basketball programs.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | 8,339               | 7,100                 | 5,574                | 4,300               |
| Miscellaneous Services                            | 10,252              | 12,800                | 5,449                | 6,075               |
| TOTAL   | 18,591              | 19,900                | 11,023               | 10,375              |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| FULL TIME   |                     |                       |                      |                     |
| PART TIME   |                     |                       |                      |                     |
| TOTAL   |                     |                       |                      |                     |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Recreation / Football

## SPECIAL RECREATION FUND

**DIVISION: Football**

### DIVISION DESCRIPTION

This division is provided for youth football programs.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | -                   | -                     | -                    | -                   |
| Miscellaneous Services                            | -                   | -                     | -                    | -                   |
| <b>TOTAL</b>                                      | -                   | -                     | -                    | -                   |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year  
2021**

**CITY OF LUFKIN, TEXAS**

# **Recreation / Gymnastics**



## **SPECIAL RECREATION FUND**

**DIVISION: Gymnastics**

### **DIVISION DESCRIPTION**

Gymnastics is one of the largest classes in the recreation program. Revenues assist with instructor's pay and new equipment as needed.

| <b>EXPENDITURES</b>                               | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Supplies  | 1,501                       | 1,700                         | 1,000                        | 1,250                       |
| Miscellaneous Services                            | 7,926                       | 16,125                        | 8,000                        | 8,000                       |
| <b>TOTAL</b>                                      | <b>9,427</b>                | <b>17,825</b>                 | <b>9,000</b>                 | <b>9,250</b>                |
| <b>AUTHORIZED POSITIONS</b>                       | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
| There are no positions assigned to this division. |                             |                               |                              |                             |
| <b>FULL TIME</b>                                  |                             |                               |                              |                             |
| <b>PART TIME</b>                                  |                             |                               |                              |                             |
| <b>TOTAL</b>                                      |                             |                               |                              |                             |

**Fiscal Year**  
**2021**



## SPECIAL RECREATION FUND

**DIVISION: Special Events**

### DIVISION DESCRIPTION

This division is for activities planned and sponsored by the Parks and Recreation department. Currently, our special events include the Annual Easter Egg Hunt, Punt, Pass and Kick, kickball tournament, and the July 4th Extravaganza. Donations, sponsors, vendors, and user fees provide funding for this division.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | 1,395               | 1,475                 | 2,475                | 3,750               |
| Miscellaneous Services                            | 2,250               | 3,625                 | 8,125                | 7,825               |
| <b>TOTAL</b>                                      | <b>3,645</b>        | <b>5,100</b>          | <b>10,600</b>        | <b>11,575</b>       |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |



Fiscal Year  
2021



CITY OF LUFKIN, TEXAS

# Recreation / Recreation Classes

## SPECIAL RECREATION FUND

### DIVISION: Recreation Classes

#### DIVISION DESCRIPTION

This division is for payment of instructors and expenses related to the recreation activities offered through the Recreation Program.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | 187                 | 425                   | 225                  | 100                 |
| Miscellaneous Services                            | 21,799              | 28,200                | 15,000               | 16,000              |
| TOTAL   | 21,986              | 28,625                | 15,225               | 16,100              |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| FULL TIME   |                     |                       |                      |                     |
| PART TIME   |                     |                       |                      |                     |
| TOTAL   |                     |                       |                      |                     |

Fiscal Year  
2021



CITY OF LUFKIN, TEXAS

# Recreation / Baseball

## SPECIAL RECREATION FUND

### DIVISION: Baseball

#### DIVISION DESCRIPTION

This division accounts for youth baseball which is our largest youth sport. Registration fees pay for umpires, equipment, uniforms, sanction fees, and insurance are paid from this division.

| EXPENDITURES             | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------|---------------------|-----------------------|----------------------|---------------------|
| Supplies                 | 18,388              | 18,350                | 11,742               | 18,100              |
| Maintenance of Equipment | 1,275               | 5,950                 | 1,000                | 1,500               |
| Sundry                   | -                   | -                     | -                    | -                   |
| Miscellaneous Services   | 23,198              | 23,250                | 19,294               | 28,010              |
| <b>TOTAL</b>             | <b>42,861</b>       | <b>47,550</b>         | <b>32,036</b>        | <b>47,610</b>       |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# Recreation / Concessions

## SPECIAL RECREATION FUND

### DIVISION: Concessions

#### DIVISION DESCRIPTION

This division is responsible for the concession stand at Kit McConnico Park and the boys and girls complex at Morris Frank Park. All workers are City employees and are scheduled by the Parks Department. Revenue brought in pays for supplies, merchandise, and employees.

| EXPENDITURES            | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|-------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services      | 31,130              | 38,000                | 38,000               | 33,000              |
| Benefits                | 2,946               | 3,936                 | 3,936                | 3,248               |
| Supplies                | 56,366              | 63,300                | 42,000               | 57,100              |
| <b>TOTAL</b>            | <b>90,442</b>       | <b>105,236</b>        | <b>83,936</b>        | <b>93,348</b>       |
| AUTHORIZED POSITIONS    | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Concession Stand Worker | 25                  | 25                    | 25                   | 25                  |
| <b>FULL TIME</b>        | -                   | -                     | -                    | -                   |
| <b>PART TIME</b>        | 25                  | 25                    | 25                   | 25                  |
| <b>TOTAL</b>            | <b>25</b>           | <b>25</b>             | <b>25</b>            | <b>25</b>           |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Recreation—Non departmental

## SPECIAL RECREATION FUND

### MISSION

Non-Departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budgets include the following items:

Transfer to General Fund \$ 59,769

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments. Items included as expenditures are bad debt expenses, liability and unemployment insurance.

| Description  |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| This is a non operational department and does not have performance measures. |                     |                       |                      |                     |
| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Transfers  | 59,769              | 59,769                | 59,769               | 59,769              |
| TOTAL  | 59,769              | 59,769                | 59,769               | 59,769              |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division.                            |                     |                       |                      |                     |
| FULL TIME  |                     |                       |                      |                     |
| PART TIME  |                     |                       |                      |                     |
| TOTAL  |                     |                       |                      |                     |



## Pines Theater Special Events

### MISSION

The mission of the Pines Theater Special Events fund is to host a series of cultural events and to promote the use of the historical Pines Theater.

### DESCRIPTION OF SERVICES PROVIDED

- The Pines Theater Special Events Fund was created in fiscal year 2012 from a sponsorship by Lufkin Convention & Visitor Bureau to promote a series of special events at The Pines and help bring culture and arts to our residents along with attracting visitors to our community.
- The Pines Theatre host movies every month throughout the year.
- The Pines Theater works closely with schools to show movies during the school year primarily around the end of the year and Christmas.
- The Pines Theatre Venue is rented for various social events including weddings, recitals, banquets, award ceremonies and school programs.
- From October 2017 through September 2018, a total of 7 movies will have been shown.
- From October—September 2018, a total of 8 shows will have been presented through The Pines Presents.
- From October -September 2018 The Pines has been rented a total of 101 times. This includes private rentals for weddings, corporate events, engagement parties, and other musical events, schools, etc.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description                                       |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| This is a non-operational department              |                     |                       |                      |                     |
| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Supplies  | 10,643              | 13,600                | 8,500                | 9,550               |
| Maintenance of Equipment                          | 4,909               | 3,570                 | 2,700                | 2,700               |
| Miscellaneous Services                            | 182,803             | 173,925               | 164,850              | 66,650              |
| <b>TOTAL</b>                                      | <b>198,355</b>      | <b>191,095</b>        | <b>176,050</b>       | <b>78,900</b>       |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year  
2021**



## ZOO BUILDING FUND

### MISSION

The mission of the Zoo Building Fund is to provide financial assistance to the Ellen Trout Zoo in order to help make the zoo a diverse, enjoyable and safe facility for all of the animals, visitors and staff.

### DESCRIPTION OF SERVICES PROVIDED

- The Zoo Building Fund is supported by donations, admission fees, Adopt-An-Animal and other revenue generated by the zoo.
- These revenues are used for facility improvements and animal purchases.
- Since 1976, all exhibits, animal purchases, much of the landscaping and many other improvements have been made possible by public support of the zoo and by the utilization of this fund.
- 

### WORK PROGRAM

Zoo improvements including major exhibit renovations, landscaping projects, animal acquisitions, plant acquisitions, and other physical plant projects are functions of the Zoo Building Fund work program. Funding capital projects and the implementation of the Zoo's Master Plan are other important aspects of the Zoo Building Fund work program. The Zoo Building Fund aids the development of naturalistic, emersion exhibits to create an exciting experience for zoo guests and for the welfare of the animals. Civic club projects and the ever-popular Summer Zoo Safari and Jr. Zookeeper programs are also accomplished by the use of this fund.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description  |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| This is a non-operational department. Includes Louisiana Pine Snake project. |                     |                       |                      |                     |
| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Personnel Services   | 3,518               | 16,058                | 16,248               | 16,379              |
| Benefits   | 851                 | 3,889                 | 3,900                | 3,937               |
| Supplies   | 44,963              | 95,750                | 110,750              | 94,600              |
| Maintenance of Equipment   | 109,184             | 168,270               | 186,870              | 168,270             |
| Miscellaneous Services   | 29,115              | 36,250                | 42,350               | 37,050              |
| Capital Outlay   | 50,750              | -                     | -                    | -                   |
| Transfers  | 28,599              | 28,599                | 28,599               | 28,599              |
| TOTAL  | 266,980             | 348,816               | 388,717              | 348,835             |
| AUTHORIZED POSITIONS   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division.                            |                     |                       |                      |                     |
| FULL TIME  |                     |                       |                      |                     |
| PART TIME  |                     |                       |                      |                     |
| TOTAL  |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Municipal Court

## COURT SECURITY / TECHNOLOGY FUND

### MISSION

This is a designated fund within the Department of Municipal Court.

### DESCRIPTION OF SERVICES PROVIDED

- These funds are used to purchase security and technology improvements to the Court.
- A seven dollar fee is collected on every traffic citation and on every state law and city ordinance violation filed in the court for this fund.

### WORK PROGRAM

The technology portion of the fund is to be used exclusively to purchase or maintain computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket takers, and document management systems for Municipal Court.

The Security portion of the fund is to be used to finance items when used for the purpose of providing security services for the building housing the Municipal Court.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

| Description                          |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--------------------------------------|---------------------|-----------------------|----------------------|---------------------|
| This is a non-operational department |                     |                       |                      |                     |
| EXPENDITURES                         | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Supplies                             | -                   | 2,390                 | 2,390                | 2,390               |
| Maintenance of Equipment             | 409                 | 1,650                 | 1,650                | 1,850               |
| Miscellaneous Services               | 1,287               | 2,710                 | 760                  | 760                 |
| TOTAL                                | 1,696               | 6,750                 | 4,800                | 5,000               |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# **Municipal Court / Technology**

## **COURT SECURITY / TECHNOLOGY FUND**

**DIVISION: Technology**

### **DIVISION DESCRIPTION**

This portion of the Court Security/Technology Fund allows for the purchase of equipment, hardware and software for use within the Municipal Court.

| <b>EXPENDITURES</b>      | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Approved</b> | <b>2018-2019<br/>Revised</b> | <b>2019-2020<br/>Budget</b> |
|--------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Maintenance of Equipment | 409                         | 1,300                         | 1,300                        | 1,500                       |
| <b>TOTAL</b>             | <b>409</b>                  | <b>1,300</b>                  | <b>1,300</b>                 | <b>1,500</b>                |

| <b>AUTHORIZED POSITIONS</b>                       | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| There are no positions assigned to this division. |                             |                               |                              |                             |
| <b>FULL TIME</b>                                  |                             |                               |                              |                             |
| <b>PART TIME</b>                                  |                             |                               |                              |                             |
| <b>TOTAL</b>                                      |                             |                               |                              |                             |



**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Municipal Court / Security

## COURT SECURITY / TECHNOLOGY FUND

**DIVISION: Security**

### DIVISION DESCRIPTION

This division of the Court Security/Technology Fund allows for the expenditures related to the security of the Municipal Court including salaries, uniforms and benefits for a bailiff as well as security equipment and installation.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | -                   | 2,390                 | 2,390                | 2,390               |
| Maintenance of Equipment                          | -                   | 350                   | 350                  | 350                 |
| Miscellaneous Services                            | 1,287               | 2,710                 | 760                  | 760                 |
| <b>TOTAL</b>                                      | <b>1,287</b>        | <b>5,450</b>          | <b>3,500</b>         | <b>3,500</b>        |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Non—Departmental

## COURT SECURITY / TECHNOLOGY FUND

### MISSION

Non-departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

ments. Items included as expenditures are bad debt expenses, software payments, and insurance.

### DESCRIPTION OF SERVICES

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual depart-

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Transfers   | -                   | -                     | -                    | -                   |
| <b>TOTAL</b>                                      | -                   | -                     | -                    | -                   |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



## Community Development/Downtown

### DESCRIPTION OF SERVICES

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments.

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Supplies  | 4,986               | 5,450                 | 3,600                | 3,600               |
| Miscellaneous Services                            | 13,319              | 14,000                | 7,500                | 7,500               |
| <b>TOTAL</b>                                      | <b>18,305</b>       | <b>19,450</b>         | <b>11,100</b>        | <b>11,100</b>       |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year  
2021**



CITY OF LUFKIN, TEXAS

# Animal Control

## ANIMAL CONTROL—KURTH GRANT FUND

### MISSION

This is a designated fund used exclusively for Animal Control.

### WORK PROGRAM

There is no work program associated with this fund.

The following items are budgeted in this department:

### DESCRIPTION OF SERVICES PROVIDED

The Kurth Grant Fund benefits the Animal Shelter in the purchase of supplies and equipment necessary for shelter operations. This benefits not only the citizens of Lufkin, but also all Angelina County citizens.

Transfer to General Fund      \$90,000

| Description                           |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------------|---------------------|-----------------------|----------------------|---------------------|
| This is a non-operational department. |                     |                       |                      |                     |
| EXPENDITURES                          | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Miscellaneous Services                | -                   | -                     | 1,600                | -                   |
| Maintenance of Equipment              | -                   | -                     | -                    | 11,115              |
| Transfers                             | 90,000              | 90,000                | 90,000               | 90,000              |
| TOTAL                                 | 90,000              | 90,000                | 91,600               | 101,115             |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Animal Control

## ANIMAL'S ATTIC GIFT SHOP FUND

### MISSION

This is a designated fund used exclusively for Animal Control.

### WORK PROGRAM

There is no work program associated with this fund.

### DESCRIPTION OF SERVICES PROVIDED

Donations to the Shelter are used to purchase vaccinations, medications and other supplies necessary for operation of the Shelter and treatment of animals within the Shelter.

| Description                           |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---------------------------------------|---------------------|-----------------------|----------------------|---------------------|
| This is a non-operational department. |                     |                       |                      |                     |
| EXPENDITURES                          | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Supplies                              | 1,419               | -                     | -                    | -                   |
| Maintenance of Equipment              | -                   | -                     | 15,938               | -                   |
| Capital Outlay                        | -                   | -                     | -                    | -                   |
| Miscellaneous Services                | 19,113              | -                     | 17,816               | -                   |
| <b>TOTAL</b>                          | <b>20,532</b>       | <b>-</b>              | <b>33,754</b>        | <b>-</b>            |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



CITY OF LUFKIN, TEXAS

# Equipment Amortization

## EQUIPMENT ACQUISITION AND REPLACEMENT FUND

### MISSION

This fund allows for the accumulation of the depreciation on equipment to allow for acquisition and / or replacement of equipment, vehicles and machinery except for those items with long life expectancy.

department under the management of the Human Resources Department..

### WORK PROGRAM

In fiscal year 2020, the City will continue analyzing the condition of equipment for replacement within the established guidelines. Adjustments will be made as necessary to provide the most efficient use of resources.

### DESCRIPTION OF SERVICES PROVIDED

The Public Works Director coordinates with the participating departments to determine the equipment replacement schedules and estimated useful lives and estimated cost of equipment purchased. The disposal of equipment is coordinated with the City's purchasing

| Description                                       |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| This is a non-operational department.             |                     |                       |                      |                     |
| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Supplies  | 12,756              | 100,000               | 100,000              | 100,000             |
| Miscellaneous Services                            | 15,514              | -                     | -                    | -                   |
| Capital Outlay                                    | 2,075,377           | 2,201,291             | 2,549,776            | 902,431             |
| <b>TOTAL</b>                                      | <b>2,103,647</b>    | <b>2,301,291</b>      | <b>2,649,776</b>     | <b>1,002,431</b>    |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# **COMPONENT UNITS**

## **COMPONENT UNITS**

### **ECONOMIC DEVELOPMENT FUND– COMPONENT UNIT**

The Economic Development Fund is a discretely presented component unit that accounts for a portion of sales revenues designated for economic development projects.

### **LUFKIN CONVENTION AND VISITORS BUREAU – COMPONENT UNIT**

The Lufkin Convention and Visitor Bureau was formed in 2010 with the primary objective to create maximum hotel occupancy within the city through a marketing program aimed at attracting and securing overnight visitors who will spend money in the Lufkin area.

*The governmental fund types are budgeted on a modified accrual basis wherein obligations of the City are budgeted as expenditures but revenues are recognized and recorded when they are available and become measurable.*

**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# **Economic Development Corp.**

## **ECONOMIC DEVELOPMENT FUND – COMPONENT UNIT**

The Economic Development Fund accounts for a portion of revenues designated for economic development projects. This fund receives its revenue from a portion of the sales taxes collections received by the City and the funds are designated for the economic development and promotion of business within the City.



**Fiscal Year  
2021**



**CITY OF LUFKIN, TEXAS**

# **Economic Development Corp.**

## **ECONOMIC DEVELOPMENT FUND**

### **MISSION**

The mission of the Economic Development Department is to promote growth and diversification of the local economy by fostering an environment that encourages business retention as well as new business development. This department focuses primarily on the industrial, corporate headquarters, call center, and health care sectors for creating quality jobs (at or above the current prevailing wage), and secondarily engages in retail and entertainment recruitment to improve residents overall quality of life.

### **DESCRIPTION OF SERVICES PROVIDED**

- Provide Economic Development services to the City of Lufkin and surrounding service area. Economic Development by definition is the creation of jobs and expansion and diversification of the tax base of the community.
- To this end the Economic Development Department will provide services in the following areas: Development of Economic Development program that is competitive and flexible, retention and expansion of local primary job sector companies, recruitment of new primary job sector companies, land acquisition and development, developer relations, strategic and comprehensive planning assistance, marketing of the City of Lufkin and Lufkin area.

- The Economic Development Department will also assist with other types of development within the service area as applicable in all designated development focus areas.
- The Economic Development Department will work closely with other City departments to ensure Lufkin is proactive and development friendly for the community's long term economic health.

### **WORK PROGRAM**

The Economic Development Department will embark on the following Program of Work in Fiscal 2017: focus on the areas of Business Retention and Expansion (BRE), market the City of Lufkin for prospective business recruitment, reply to economic development leads from all sources as appropriate; continue with the pre-development of land owned by the EDC, manage legislative council for the community, assist with grant opportunities as needed for the community, represent the City with local and statewide committees, boards, commissions and liaison with other community stakeholders on behalf of the City of Lufkin.

| <b>Description</b>   | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|--|-----------------------------|------------------------------|-----------------------------|
| Total number of business retention and expansion visits with local industry annually                                   | 12                          | 12                           | 12                          |
| Total number of recruiting activities attended annually (trade shows, trade missions, prospect visits, special events) | 5                           | 5                            | 5                           |
| Total number of prospect projects worked on annually (leads responded to, RFP's responded to etc.)                     | 20                          | 20                           | 20                          |
| Total number of stakeholder communications annually including newsletters, speaking engagements, articles              | 24                          | 24                           | 24                          |
| Follow – up with all qualified contacts from each event within 24 hours after the event 90% of the time                | 95%                         | 95%                          | 100%                        |

| <b>EXPENDITURES</b>             | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---------------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Personnel Services              | 155,244                     | 161,944                       | 161,944                      | 162,135                     |
| Benefits                        | 66,325                      | 61,685                        | 62,019                       | 61,500                      |
| Economic Development Incentives | 558,000                     | 1,428,000                     | 1,428,000                    | 870,000                     |
| Supplies                        | 6,267                       | 8,840                         | 6,600                        | 6,635                       |
| Miscellaneous Services          | 139,460                     | 246,094                       | 230,686                      | 229,906                     |
| Transfers                       | 453,293                     | -                             | -                            | -                           |
| Debt Service                    | 27,762                      | 189,476                       | 189,476                      | 565,321                     |
| Sundry Charges                  | 29,452                      | 48,590                        | 48,590                       | 26,140                      |
| <b>TOTAL</b>                    | <b>1,435,803</b>            | <b>2,144,629</b>              | <b>2,127,315</b>             | <b>1,921,637</b>            |

| <b>AUTHORIZED POSITIONS</b>      | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|----------------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Director of Economic Development | 1                           | 1                             | 1                            | 1                           |
| Econ Development Specialist      | 1                           | 1                             | 1                            | 1                           |
| <b>FULL TIME</b>                 | <b>2</b>                    | <b>2</b>                      | <b>2</b>                     | <b>2</b>                    |
| <b>PART TIME</b>                 | <b>0</b>                    | <b>0</b>                      | <b>0</b>                     | <b>0</b>                    |
| <b>TOTAL</b>                     | <b>2</b>                    | <b>2</b>                      | <b>2</b>                     | <b>2</b>                    |

| <b>SIGNIFICANT CHANGES</b> |
|----------------------------|
|                            |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

# Economic Development / Non-departmental

## ECONOMIC DEVELOPMENT FUND

### MISSION

Non-Departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments. Items included as expenditures are bad debt expenses, liability and unemployment insurance.

### WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budget includes the following item:

|                                    |           |
|------------------------------------|-----------|
| Insurance                          | \$ 3,805  |
| General and Administrative Charges | \$ 10,890 |
| Debt Service                       | \$565,321 |

| EXPENDITURES                                      | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services                                | -                   | -                     | -                    | -                   |
| Supplies  | 50                  | -                     | -                    | 35                  |
| Miscellaneous Services                            | 3,805               | 3,805                 | 3,805                | 3,805               |
| Sundry Charges                                    | 15,910              | 33,340                | 33,340               | 10,890              |
| Transfers   | 453,293             | -                     | -                    | -                   |
| Debt Service                                      | 27,762              | 189,476               | 189,476              | 565,321             |
| <b>TOTAL</b>                                      | <b>500,820</b>      | <b>226,621</b>        | <b>226,621</b>       | <b>580,051</b>      |
| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |



## LUFKIN CONVENTION & VISITORS BUREAU FUND

### MISSION

The primary objective of the Lufkin Convention and Visitors Bureau (LCVB) is to create maximum hotel occupancy within the city through a marketing program aimed at attracting and securing overnight visitors who will spend money in the Lufkin area.

### DESCRIPTION OF SERVICES PROVIDED

- The LCVB will promote the city, attract meetings, bring convention and tourism business to the community.
- The LCVB will enhance the growth and development of Lufkin and Angelina County by increasing visitor and convention business.
- The LCVB will contribute to the identity and economic well being of Lufkin.
- The LCVB will take a leadership role with the community and business partners to provide an outstanding visitor experience. We will create and maintain up to date brochures and other materials relative to the hospitality industry.
- The LCVB will participate in trade shows and travel industry activities designed to reach consumers and meeting planners.
- The LCVB will coordinate services for groups which may include any or all of the following:

registration assistance, name badges, promotional items, welcome bags, city tours and other activities.

### WORK PROGRAM

Lufkin Convention and Visitor Bureau (LCVB) will continue the tabletop advertising campaign in addition to utilizing social media and national magazines such as Texas Parks and Wildlife, Texas Highways and Texas Monthly to get the word out that Lufkin, Texas is a great place to visit in efforts to increase tourism business to the community.

LCVB will also continue to sponsor events that enhance the tourism industry such as the angling CAST tournament; and recreational activities such as the Pineywoods Purgatory and Neches River Rendezvous that have participation rates from outside the county of 50% or more.

LCVB will also be actively soliciting convention business and supplying local hotels/motels with visitor's guides and maps of the area attractions.

LCVB will continue to build on annual events such as Lufkin's Bistro, Corks and Forks, Jam and Toast, Pour and Explore, Farm Feast and the Angelina County AirFest, among others and reach out to outlying areas to bring visitors to the community for these events.

| Description  | 2018-2019<br>Actual | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|----------------------|---------------------|
| Total number of events promoted  | 80                  | 80                   | 90                  |
| Total number of events promoted with greater than 50% participation from outside the county. | 20                  | 15                   | 16                  |
| Promote events that have a participation rate from outside the county 75% of the time        | 15                  | 15                   | 16                  |
| Total number of advertising campaigns completed within the fiscal year                       | 12                  | 12                   | 14                  |
| Total number of advertising campaigns with a 20% response rate                               | 7                   | 8                    | 9                   |
| Complete advertising campaigns with a 20% response rate 75% of the time                      | 7                   | 8                    | 8                   |

| <b>EXPENDITURES</b>    | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Personnel Services     | 131,977                     | 81,116                        | 91,851                       | 92,399                      |
| Benefits               | 71,245                      | 35,446                        | 37,276                       | 37,818                      |
| Supplies               | 5,840                       | 5,675                         | 3,282                        | 2,875                       |
| Sundry                 | 2,800                       | 540                           | 540                          | 420                         |
| Miscellaneous Services | 174,306                     | 149,040                       | 137,840                      | 117,430                     |
| <b>TOTAL</b>           | <b>386,168</b>              | <b>271,817</b>                | <b>270,789</b>               | <b>250,942</b>              |

| <b>AUTHORIZED POSITIONS</b> | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|-----------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| LCVB Director               | 1                           | 1                             | 1                            | 1                           |
| Clerk Journeyman            | 1                           | 1                             | 1                            | 1                           |
| <b>FULL TIME</b>            | <b>2</b>                    | <b>2</b>                      | <b>2</b>                     | <b>2</b>                    |
| <b>PART TIME</b>            | <b>0</b>                    | <b>0</b>                      | <b>0</b>                     | <b>0</b>                    |
| <b>TOTAL</b>                | <b>2</b>                    | <b>2</b>                      | <b>2</b>                     | <b>2</b>                    |

| <b>SIGNIFICANT CHANGES</b> |
|----------------------------|
|                            |

**Fiscal Year**  
**2021**



## LUFKIN CONVENTION & VISITORS BUREAU FUND

**Division: Administration**

**Lufkin Convention & Visitor Bureau / Administration**

| EXPENDITURES           | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|------------------------|---------------------|-----------------------|----------------------|---------------------|
| Personnel Services     | 87,214              | 81,116                | 91,851               | 92,399              |
| Benefits               | 52,656              | 35,446                | 37,276               | 37,818              |
| Supplies               | 4,080               | 4,640                 | 2,400                | 2,240               |
| Miscellaneous Services | 167,917             | 145,500               | 134,800              | 114,390             |
| <b>TOTAL</b>           | <b>311,867</b>      | <b>266,702</b>        | <b>266,327</b>       | <b>246,847</b>      |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |

**Fiscal Year**  
**2021**



## LUFKIN CONVENTION & VISITORS BUREAU FUND

**Division: Main Street**

**Lufkin Convention & Visitor Bureau / Main Street**

**CITY OF LUFKIN, TEXAS**

| <b>EXPENDITURES</b>    | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| Personnel Services     | 44,763                      | -                             | -                            | -                           |
| Benefits               | 18,589                      | -                             | -                            | -                           |
| Supplies               | 1,710                       | 1,000                         | 847                          | 600                         |
| Miscellaneous Services | 6,389                       | 3,540                         | 3,040                        | 3,040                       |
| <b>TOTAL</b>           | <b>71,451</b>               | <b>4,540</b>                  | <b>3,887</b>                 | <b>3,640</b>                |

| <b>AUTHORIZED POSITIONS</b>                       | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Approved</b> | <b>2019-2020<br/>Revised</b> | <b>2020-2021<br/>Budget</b> |
|---|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| There are no positions assigned to this division. |                             |                               |                              |                             |
| <b>FULL TIME</b>                                  |                             |                               |                              |                             |
| <b>PART TIME</b>                                  |                             |                               |                              |                             |
| <b>TOTAL</b>                                      |                             |                               |                              |                             |

**Fiscal Year**  
**2021**



**CITY OF LUFKIN, TEXAS**

**Lufkin Convention & Visitor Bureau / Non-departmental**

## LUFKIN CONVENTION & VISITORS BUREAU FUND

### MISSION

Non-Departmental expenditures represent expenditures that are unique in nature, apply to the fund in total, or represent expenditures that apply to all departments.

### DESCRIPTION OF SERVICES PROVIDED

This is a non-operational department established for the purpose of handling items that apply to the fund as a whole, not to specific individual departments. Items included as expenditures general and administrative expenses and contingency.

### WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budget includes the following item:

General and Administrative Charges      \$ 420

| Description  |                     | 2018-2019<br>Actual   | 2019-2020<br>Revised | 2020-2021<br>Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| This is a non operational department and does not have performance measures. |                     |                       |                      |                     |
| EXPENDITURES   | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
| Personnel Services   | -                   | -                     | -                    | -                   |
| Supplies   | 50                  | 35                    | 35                   | 35                  |
| Miscellaneous Services   | -                   | -                     | -                    | -                   |
| General & Administrative   | 2,800               | 540                   | 540                  | 420                 |
| TOTAL  | 2,850               | 575                   | 575                  | 455                 |

| AUTHORIZED POSITIONS                              | 2018-2019<br>Actual | 2019-2020<br>Approved | 2019-2020<br>Revised | 2020-2021<br>Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| There are no positions assigned to this division. |                     |                       |                      |                     |
| <b>FULL TIME</b>                                  |                     |                       |                      |                     |
| <b>PART TIME</b>                                  |                     |                       |                      |                     |
| <b>TOTAL</b>                                      |                     |                       |                      |                     |



## DEBT SERVICE FUND

The City of Lufkin finances long term capital projects by issuing bonds. Projects such as street construction and improvements; park construction; building; and drainage projects are financed with general obligation bonds and certificates of obligation. Both of these debt instruments are repaid through ad valorem taxes collected by the City. General obligation bonds are voter-approved bonds for specific purposes. Certificates of obligation are authorized by the City Council and do not require a vote of the citizens.

Projects for water, wastewater and solid waste purposes such as water and sewer line construction; water and wastewater treatment plant construction; and major equipment purchases are financed with certificates of obligation or revenue bonds. These bonds are repaid through the revenues collected from user fees charged for services provided. From time to time, combination tax and revenue certificates of obligation are issued for purposes of general government (tax supported) and utilities (revenue supported). This debt is repaid through both ad valorem tax collections and utility revenues in the same proportion as the debt is issued.

The City of Lufkin issues general obligation bonds and certificates of obligation for a term of generally twenty years. The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal and interest. The resources of this fund are generated by a tax levy based on property values and transfers from utility funds for their share of outstanding debt.

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Lufkin's maximum rate, as set by City Charter, is \$1.75. The current ad valorem tax rate is \$0.5331135 and the proposed rate for FY 2021 is \$0.531135. Although there is no other legal debt limit, the City's policy is to maintain a general obligation debt limit wherein the total outstanding tax-supported debt shall not exceed 5% of the total annual taxable assessed valuation of taxable property. The City's net taxable assessed valuation for Fiscal 2021 is \$2,396,125,132, which, when calculated, provides a policy debt limit of \$119,806,257. The City's total estimated outstanding debt for Fiscal 2021 is \$40,595,000

Additional tests of indebtedness include Net Debt per Capita (\$) and Ratio of Net Debt to Assessed Value (%). According to the 2010 census, the City's population is 36,830. Based on this figure, the ratios are as follows:

$$\text{Net Debt Per Capita} = \frac{\$40,595,000 \text{ (Net Direct Debt)}}{36,830 \text{ (Population)}} = \$1,102$$

$$\text{Ratio of Net Debt to Taxable Assessed Value} = \frac{\$40,595,000 \text{ (Net Direct Debt)}}{\$2,396,125,132 \text{ (Assessed Value)}} = 1.69 \%$$

The subsequent table reflects the allocation of the property tax levy between Debt Service and General Fund Operations for Fiscal 2021 and the previous four years.

|                   | <b><u>Fiscal</u></b><br><b><u>2017</u></b> | <b><u>Fiscal</u></b><br><b><u>2018</u></b> | <b><u>Fiscal</u></b><br><b><u>2019</u></b> | <b><u>Fiscal</u></b><br><b><u>2020</u></b> | <b><u>Fiscal</u></b><br><b><u>2021</u></b> |
|-------------------|--|--|--|--|--|
| Debt Service Fund | \$0.150000                                 | \$0.150000                                 | \$0.150000                                 | \$0.140000                                 | \$0.140000                                 |
| General Fund      | <u>\$0.379942</u>                          | <u>\$0.381135</u>                          | <u>\$0.381135</u>                          | <u>\$0.391135</u>                          | <u>\$0.391135</u>                          |
| Total Tax Rate    | <u>\$0.523800</u>                          | <u>\$0.529942</u>                          | <u>\$0.531135</u>                          | <u>\$0.531135</u>                          | <u>\$0.531135</u>                          |

The steady increase in taxable value related to both property reappraisals and new construction value additions has allowed the City to maintain a stable tax rate with minimal increases. For Fiscal 2020 a 1-cent shift from I&S to M&O allowed the City to make additional appropriations plans in the General Fund.

Council adopted a Continuing Capital Improvements Program (CIP) in the fall of 2019 and bonds were issued in the spring of 2020 for \$4.630,000 for phase one. Two additional issues are planned in Fiscal 2022 and 2024.

Debt Service Fund is used to account for the accumulation of revenues, i.e. ad valorem taxes and interest income, for the payment of principal and interest on general long-term debt. The first schedule, on page \_\_\_\_ reflects the City's Debt Service Fund. The fund balance in the Debt Service Fund is maintained so that funds can be accumulated to pay the City's general long-term debt obligations with a minimum impact on the tax rate. Consequently, the amount remaining in the fund balance will vary from year to year with the bond financing activity of the City. The minimum fund balance goal to be maintained by the City is 10% of debt service for that year.

The tables, on pages\_\_\_\_, detail the Debt Service Fund and each current outstanding bond issue that is owed by the City. The tables show the date of issue, the years remaining on the payment schedule, and the amount of principal and interest due in each year. The first debt service table is a summary of all outstanding issues.

## **REVENUE BOND DEBT SERVICE**

Revenue bond debt service is paid from the revenues of the Utility System. The City currently has no Revenue bond debt. Current water and sewer projects are financed with combination tax and revenue certificates of obligation. This debt is reflected in the General Obligation Debt Service Fund as part of the tax supported debt; however, funds from the Water/Wastewater Utility are transferred to the Debt Service Fund each year to cover the debt service associated with any revenue-supported projects. Consequently, of the \$9.75 million issued in Fiscal 2002, \$1.9 million was for water and wastewater projects. In Fiscal 2004, \$8.2 million was issued with \$2.2 million for water and wastewater projects and in Fiscal 2007, \$5.87 million was issued with \$1.21 million for water and wastewater projects. This was the final issue for the CIP. The amount to be transferred to the Debt Service Fund in Fiscal 2014 is \$3,786,264. During Fiscal 2009, the City issued \$17.4 million Certificates of Obligation in addition to using \$3 million of accumulated Water/Wastewater reserve funds to purchase Kurth Lake, Abitibi water well field and fund various sewer projects totaling approximately \$5 million as required by TCEQ. In Fiscal 2014 an issue of \$5,100,000 was made in certificates of obligation to complete the I&I projects.

**CITY OF LUFKIN**  
**DEBT SERVICE FUND**  
**Fiscal 2021 Operating Budget**

|   | <b><u>FY2019</u></b><br><b><u>Actual</u></b> | <b><u>FY2020</u></b><br><b><u>Budget</u></b> | <b><u>FY2020</u></b><br><b><u>Adjusted</u></b> | <b><u>FY2021</u></b><br><b><u>Budget</u></b> |
|---|--|--|--|--|
| <b>Beginning Balance</b>                            | \$ 1,828,570                                 | \$ 2,044,919                                 | \$ 2,163,768                                   | \$ 2,214,395                                 |
| <b>Revenues</b>                                     |  |  |  |  |
| Current year collections                            | 3,083,299                                    | 3,004,647                                    | 2,964,647                                      | 3,055,861                                    |
| Interest income                                     | 61,542                                       | 25,000                                       | 50,000   | 25,000                                       |
| Other-Transfer<br>from Water/Wastewater Fund        | 3,759,552                                    | 3,578,752                                    | 3,578,751                                      | 3,029,220                                    |
| Other-Transfer from Solid<br>Waste/Recycling Fund   | 54,200                                       | 57,200                                       | 57,200   | -  |
| <b>Total Revenues</b>                               | <b>6,958,593</b>                             | <b>6,665,599</b>                             | <b>6,650,598</b>                               | <b>6,110,081</b>                             |
| <b>Total Funds Available</b>                        | <b>\$ 8,787,163</b>                          | <b>\$ 8,710,518</b>                          | <b>\$ 8,814,366</b>                            | <b>\$ 8,324,476</b>                          |
| <b>Expenditures</b>                                 |  |  |  |  |
| Principal payments                                  | \$ 5,265,000                                 | \$ 5,385,000                                 | \$ 5,385,000                                   | \$ 4,830,000                                 |
| Interest payments                                   | 1,352,145                                    | 1,208,621                                    | 1,208,621                                      | 1,281,336                                    |
| Debt service fees                                   | 6,250  | 6,350  | 6,350  | 6,350  |
| <b>Total Expenditures</b>                           | <b>6,623,395</b>                             | <b>6,599,971</b>                             | <b>6,599,971</b>                               | <b>6,117,686</b>                             |
| Excess(deficiency) of revenues<br>over expenditures | 335,198                                      | 65,628                                       | 50,627   | (7,605)                                      |
| Fund balance ending                                 | 2,163,768                                    | 2,110,547                                    | 2,214,395                                      | 2,206,790                                    |
| <b>Total Funds Applied</b>                          | <b>\$ 8,787,163</b>                          | <b>\$ 8,710,518</b>                          | <b>\$ 8,814,366</b>                            | <b>\$ 8,324,476</b>                          |

**GENERAL OBLIGATION BONDS  
DEBT REQUIREMENTS  
SUMMARY  
Fiscal 2021 Operating Budget**

| Issue        | Purpose             | Principal<br>Outstanding<br>10/1/2021 | Requirements for Fiscal 2021 |                    |                         |                    |
|--------------|---------------------|---------------------------------------|------------------------------|--------------------|-------------------------|--------------------|
|              |                     |                                       | Principal                    | Interest           | Paying<br>Agent<br>Fees | Total              |
| 2011         | G.O. Refunding Bond | 1,595,000                             | 470,000                      | 35,300             | 750                     | 506,050            |
| 2012         | C.O. Improvements   | 4,925,000                             | 325,000                      | 102,688            | 750                     | 428,438            |
| 2013         | C.O. Improvements   | 3,590,000                             | 230,000                      | 115,408            | 750                     | 346,158            |
| 2014         | G.O. Refunding Bond | 2,695,000                             | 480,000                      | 80,850             | 750                     | 561,600            |
| 2015         | G.O. Refunding Bond | 3,445,000                             | 645,000                      | 116,650            | 750                     | 762,400            |
| 2016         | G.O. Refunding Bond | 8,080,000                             | 450,000                      | 249,450            | 750                     | 700,200            |
| 2017         | G.O. Refunding Bond | 8,350,000                             | 805,000                      | 213,476            | 750                     | 1,019,226          |
| 2020         | G.O. Refunding Bond | 3,285,000                             | 1,425,000                    | 162,850            | 750                     | 1,588,600          |
| 2020         | C.O. Improvements   | 4,630,000                             | -                            | 204,665            | 750                     | 205,415            |
| <b>Total</b> |                     | <u>\$40,595,000</u>                   | <u>\$4,830,000</u>           | <u>\$1,281,337</u> | <u>\$6,750</u>          | <u>\$6,118,087</u> |

**GENERAL OBLIGATION BONDS**  
**ANNUAL DEBT SERVICE REQUIREMENTS**  
All Series

| <b>Fiscal<br/>Year</b> | <b><u>Principal</u></b>    | <b><u>Interest<br/>15-Feb</u></b> | <b><u>Interest<br/>15-Aug</u></b> | <b><u>Paying<br/>Agent<br/>Fees</u></b> | <b><u>Total</u></b>        |
|------------------------|----------------------------|-----------------------------------|-----------------------------------|---|----------------------------|
| 2021                   | 4,830,000                  | 663,151                           | 618,186                           | 6,750                                   | 6,118,087                  |
| 2022                   | 3,940,000                  | 546,811                           | 535,186                           | 6,750                                   | 5,028,747                  |
| 2023                   | 3,365,000                  | 487,445                           | 486,770                           | 6,750                                   | 4,345,965                  |
| 2024                   | 3,435,000                  | 440,161                           | 439,411                           | 6,750                                   | 4,321,322                  |
| 2025                   | 3,150,000                  | 391,036                           | 390,286                           | 6,000                                   | 3,937,322                  |
| 2026                   | 2,700,000                  | 340,099                           | 339,349                           | 5,250                                   | 3,384,698                  |
| 2027                   | 2,925,000                  | 298,678                           | 283,003                           | 4,500                                   | 3,511,181                  |
| 2028                   | 2,525,000                  | 256,759                           | 240,634                           | 3,750                                   | 3,026,143                  |
| 2029                   | 2,610,000                  | 217,118                           | 200,543                           | 3,750                                   | 3,031,411                  |
| 2030                   | 2,250,000                  | 179,315                           | 168,665                           | 3,750                                   | 2,601,730                  |
| 2031                   | 2,325,000                  | 145,190                           | 134,390                           | 3,750                                   | 2,608,330                  |
| 2032                   | 1,755,000                  | 109,987                           | 98,662                            | 3,000                                   | 1,966,649                  |
| 2033                   | 1,790,000                  | 83,260                            | 71,785                            | 3,000                                   | 1,948,045                  |
| 2034                   | 1,075,000                  | 55,925                            | 44,000                            | 1,500                                   | 1,176,425                  |
| 2035                   | 290,000                    | 38,400                            | 38,400                            | 750                                     | 367,550                    |
| 2036                   | 300,000                    | 32,600                            | 32,600                            | 750                                     | 365,950                    |
| 2037                   | 315,000                    | 26,600                            | 26,600                            | 750                                     | 368,950                    |
| 2038                   | 325,000                    | 20,300                            | 20,300                            | 750                                     | 366,350                    |
| 2039                   | 340,000                    | 13,800                            | 13,800                            | 750                                     | 368,350                    |
| 2040                   | 350,000                    | 7,000                             | 7,000                             | 750                                     | 364,750                    |
| <b>Total</b>           | <b><u>\$40,595,000</u></b> | <b><u>\$4,253,335</u></b>         | <b><u>\$4,089,270</u></b>         | <b><u>\$66,000</u></b>                  | <b><u>\$47,373,605</u></b> |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
Series 2011**

Original Issue: \$9,680,000

Dated: December 15, 2011

Interest Rate: 2.0 - 2.5%

| <b>Fiscal</b>      |                         | <b>Interest</b>      | <b>Interest</b>      | <b>Paying</b>  |                     |
|--------------------|-------------------------|----------------------|----------------------|----------------|---------------------|
| <b><u>Year</u></b> | <b><u>Principal</u></b> | <b><u>15-Feb</u></b> | <b><u>15-Aug</u></b> | <b>Agent</b>   | <b><u>Total</u></b> |
| 2021               | 470,000                 | 17,650               | 17,650               | 750            | 506,050             |
| 2022               | 485,000                 | 12,950               | 12,950               | 750            | 511,650             |
| 2023               | 325,000                 | 7,797                | 7,797                | 750            | 341,344             |
| 2024               | 315,000                 | 3,938                | 3,938                | 750            | 323,626             |
| <b>Totals</b>      | <u>\$1,595,000</u>      | <u>\$42,335</u>      | <u>\$42,335</u>      | <u>\$3,000</u> | <u>\$1,682,670</u>  |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
CERTIFICATES OF OBLIGATION BONDS  
Series 2012**

Original Issue: \$7,100,000

Dated: December 15, 2012

Interest Rate: 2.0 - 4.0%

| <b>Fiscal</b> |                    | <b>Interest</b>  | <b>Interest</b>  | <b>Paying</b>  |                    |
|---------------|--------------------|------------------|------------------|----------------|--------------------|
| <b>Year</b>   | <b>Principal</b>   | <b>15-Feb</b>    | <b>15-Aug</b>    | <b>Agent</b>   | <b>Total</b>       |
|               |                    |                  |                  | <b>Fees</b>    |                    |
| 2021          | 325,000            | 51,344           | 51,344           | 750            | 428,438            |
| 2022          | 350,000            | 48,094           | 48,094           | 750            | 446,938            |
| 2023          | 350,000            | 44,594           | 44,594           | 750            | 439,938            |
| 2024          | 350,000            | 41,094           | 41,094           | 750            | 432,938            |
| 2025          | 350,000            | 37,594           | 37,594           | 750            | 425,938            |
| 2026          | 375,000            | 34,094           | 34,094           | 750            | 443,938            |
| 2027          | 375,000            | 30,344           | 30,344           | 750            | 436,438            |
| 2028          | 375,000            | 26,594           | 26,594           | 750            | 428,938            |
| 2029          | 400,000            | 22,844           | 22,844           | 750            | 446,438            |
| 2030          | 400,000            | 18,844           | 18,844           | 750            | 438,438            |
| 2031          | 425,000            | 14,344           | 14,344           | 750            | 454,438            |
| 2032          | 425,000            | 9,563            | 9,563            | 750            | 444,876            |
| 2033          | 425,000            | 4,781            | 4,781            | 750            | 435,312            |
| <b>Totals</b> | <u>\$4,925,000</u> | <u>\$384,128</u> | <u>\$384,128</u> | <u>\$9,750</u> | <u>\$5,703,006</u> |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
CERTIFICATES OF OBLIGATION BONDS  
Series 2013**

Original Issue: \$5,100,000

Dated: December 31, 2013

Interest Rate: 2.5 - 3.45%

| <b>Fiscal</b> |                           | <b>Interest</b>         | <b>Interest</b>         | <b>Paying</b>         |                           |
|---------------|---------------------------|-------------------------|-------------------------|-----------------------|---------------------------|
| <b>Year</b>   | <b>Principal</b>          | <b>15-Feb</b>           | <b>15-Aug</b>           | <b>Agent</b>          | <b>Total</b>              |
|               |                           |                         |                         | <b>Fees</b>           |                           |
| 2021          | 230,000                   | 57,704                  | 57,704                  | 750                   | 346,158                   |
| 2022          | 235,000                   | 54,829                  | 54,829                  | 750                   | 345,408                   |
| 2023          | 240,000                   | 51,891                  | 51,891                  | 750                   | 344,532                   |
| 2024          | 250,000                   | 48,891                  | 48,891                  | 750                   | 348,532                   |
| 2025          | 255,000                   | 45,454                  | 45,454                  | 750                   | 346,658                   |
| 2026          | 265,000                   | 41,055                  | 41,055                  | 750                   | 347,860                   |
| 2027          | 275,000                   | 36,484                  | 36,484                  | 750                   | 348,718                   |
| 2028          | 285,000                   | 34,740                  | 34,740                  | 750                   | 355,230                   |
| 2029          | 290,000                   | 26,824                  | 26,824                  | 750                   | 344,398                   |
| 2030          | 300,000                   | 21,821                  | 21,821                  | 750                   | 344,392                   |
| 2031          | 310,000                   | 16,646                  | 16,646                  | 750                   | 344,042                   |
| 2032          | 320,000                   | 11,299                  | 11,299                  | 750                   | 343,348                   |
| 2033          | 335,000                   | 5,779                   | 5,779                   | 750                   | 347,308                   |
| <b>Totals</b> | <b><u>\$3,590,000</u></b> | <b><u>\$453,417</u></b> | <b><u>\$453,417</u></b> | <b><u>\$9,750</u></b> | <b><u>\$4,506,584</u></b> |



**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
Series 2014**

Original Issue: \$5,350,000

Dated: July, 2014

Interest Rate: 2.0-3.0%

| <b>Fiscal</b> |                    | <b>Interest</b>  | <b>Interest</b>  | <b>Paying</b>  |                    |
|---------------|--------------------|------------------|------------------|----------------|--------------------|
| <b>Year</b>   | <b>Principal</b>   | <b>15-Feb</b>    | <b>15-Aug</b>    | <b>Agent</b>   | <b>Total</b>       |
|               |                    |                  |                  | <b>Fees</b>    |                    |
| 2021          | 480,000            | 40,425           | 40,425           | 750            | 561,600            |
| 2022          | 525,000            | 33,225           | 33,225           | 750            | 592,200            |
| 2023          | 545,000            | 25,350           | 25,350           | 750            | 596,450            |
| 2024          | 565,000            | 17,175           | 17,175           | 750            | 600,100            |
| 2025          | 580,000            | 8,700            | 8,700            | 750            | 598,150            |
| <b>Totals</b> | <u>\$2,695,000</u> | <u>\$124,875</u> | <u>\$124,875</u> | <u>\$3,750</u> | <u>\$2,948,500</u> |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
Series 2015**

Original Issue: \$4,970,000

Dated: May 19, 2015

Interest Rate: 2.0 - 3.0%

| <b>Fiscal</b> |                           | <b>Interest</b>         | <b>Interest</b>         | <b>Paying</b>         |                           |
|---------------|---------------------------|-------------------------|-------------------------|-----------------------|---------------------------|
| <b>Year</b>   | <b>Principal</b>          | <b>15-Feb</b>           | <b>15-Aug</b>           | <b>Agent</b>          | <b>Total</b>              |
|               |                           |                         |                         | <b>Fees</b>           |                           |
| 2021          | 645,000                   | 58,325                  | 58,325                  | 750                   | 762,400                   |
| 2022          | 650,000                   | 48,650                  | 48,650                  | 750                   | 748,050                   |
| 2023          | 405,000                   | 38,900                  | 38,900                  | 750                   | 483,550                   |
| 2024          | 415,000                   | 32,825                  | 32,825                  | 750                   | 481,400                   |
| 2025          | 430,000                   | 26,600                  | 26,600                  | 750                   | 483,950                   |
| 2026          | 440,000                   | 18,000                  | 18,000                  | 750                   | 476,750                   |
| 2027          | 460,000                   | 9,200                   | 9,200                   | 750                   | 479,150                   |
| <b>Totals</b> | <b><u>\$3,445,000</u></b> | <b><u>\$232,500</u></b> | <b><u>\$232,500</u></b> | <b><u>\$5,250</u></b> | <b><u>\$3,915,250</u></b> |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
Series 2016**

Original Issue: \$9,080,000

Dated: May 1, 2016

Interest Rate: 3.0 - 5.0%

| <b>Fiscal</b> |                    | <b>Interest</b>    | <b>Interest</b>  | <b>Paying</b>   |                     |
|---------------|--------------------|--------------------|------------------|-----------------|---------------------|
| <b>Year</b>   | <b>Principal</b>   | <b>15-Feb</b>      | <b>15-Aug</b>    | <b>Agent</b>    | <b>Total</b>        |
|               |                    |                    |                  | <b>Fees</b>     |                     |
| 2021          | 450,000            | 130,350            | 119,100          | 750             | 700,200             |
| 2022          | 465,000            | 119,100            | 107,475          | 750             | 692,325             |
| 2023          | 45,000             | 107,475            | 106,800          | 750             | 260,025             |
| 2024          | 50,000             | 106,800            | 106,050          | 750             | 263,600             |
| 2025          | 50,000             | 106,050            | 105,300          | 750             | 262,100             |
| 2026          | 50,000             | 105,300            | 104,550          | 750             | 260,600             |
| 2027          | 1,045,000          | 104,550            | 88,875           | 750             | 1,239,175           |
| 2028          | 1,075,000          | 88,875             | 72,750           | 750             | 1,237,375           |
| 2029          | 1,105,000          | 72,750             | 56,175           | 750             | 1,234,675           |
| 2030          | 710,000            | 56,175             | 45,525           | 750             | 812,450             |
| 2031          | 720,000            | 45,525             | 34,725           | 750             | 801,000             |
| 2032          | 755,000            | 34,725             | 23,400           | 750             | 813,875             |
| 2033          | 765,000            | 23,400             | 11,925           | 750             | 801,075             |
| 2034          | 795,000            | 11,925             | -                | 750             | 807,675             |
| <b>Totals</b> | <b>\$8,080,000</b> | <b>\$1,113,000</b> | <b>\$982,650</b> | <b>\$10,500</b> | <b>\$10,186,150</b> |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
Series 2017**

Original Issue: \$9,080,000

Dated: October 5, 2017

Interest Rate: 2.0 - 3.0%

| <b>Fiscal</b> |                    | <b>Interest</b>  | <b>Interest</b>  | <b>Paying</b>  |                    |
|---------------|--------------------|------------------|------------------|----------------|--------------------|
| <b>Year</b>   | <b>Principal</b>   | <b>15-Feb</b>    | <b>15-Aug</b>    | <b>Agent</b>   | <b>Total</b>       |
|               |                    |                  |                  | <b>Fees</b>    |                    |
| 2021          | 805,000            | 106,738          | 106,738          | 750            | 1,019,226          |
| 2022          | 815,000            | 98,688           | 98,688           | 750            | 1,013,126          |
| 2023          | 825,000            | 90,538           | 90,538           | 750            | 1,006,826          |
| 2024          | 830,000            | 82,288           | 82,288           | 750            | 995,326            |
| 2025          | 855,000            | 73,988           | 73,988           | 750            | 1,003,726          |
| 2026          | 1,290,000          | 63,300           | 63,300           | 750            | 1,417,350          |
| 2027          | 555,000            | 43,950           | 43,950           | 750            | 643,650            |
| 2028          | 565,000            | 35,625           | 35,625           | 750            | 637,000            |
| 2029          | 585,000            | 27,150           | 27,150           | 750            | 640,050            |
| 2030          | 600,000            | 18,375           | 18,375           | 750            | 637,500            |
| 2031          | 625,000            | 9,375            | 9,375            | 750            | 644,500            |
| <b>Totals</b> | <b>\$8,350,000</b> | <b>\$650,015</b> | <b>\$650,015</b> | <b>\$8,250</b> | <b>\$9,658,280</b> |

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
Series 2020**

Original Issue: \$5,085,000

Dated: June 4, 2020

Interest Rate: 2.0 - 3.0%

| <b>Fiscal</b> |                    | <b>Interest</b>  | <b>Interest</b>  | <b>Paying</b>  |                    |
|---------------|--------------------|------------------|------------------|----------------|--------------------|
| <b>Year</b>   | <b>Principal</b>   | <b>15-Feb</b>    | <b>15-Aug</b>    | <b>Agent</b>   | <b>Total</b>       |
|               |                    |                  |                  | <b>Fees</b>    |                    |
| 2021          | 1,425,000          | 81,425           | 81,425           | 750            | 1,588,600          |
| 2022          | 415,000            | 45,800           | 45,800           | 750            | 507,350            |
| 2023          | 430,000            | 35,425           | 35,425           | 750            | 501,600            |
| 2024          | 460,000            | 24,675           | 24,675           | 750            | 510,100            |
| 2025          | 485,000            | 13,175           | 13,175           | 750            | 512,100            |
| 2026          | 70,000             | 1,050            | 1,050            | 750            | 72,850             |
| <b>Totals</b> | <u>\$3,285,000</u> | <u>\$201,550</u> | <u>\$201,550</u> | <u>\$4,500</u> | <u>\$3,692,600</u> |

**DEBT SERVICE**  
**SCHEDULE OF REQUIREMENTS**  
**CERTIFICATES OF OBLIGATION**  
**Series 2020**

Original Issue: \$4,630,000

Dated: June 4, 2020

Interest Rate: 3.0 - 4.0%

| <b>Fiscal</b> |                    | <b>Interest</b>  | <b>Interest</b>  | <b>Paying</b>  |                    |
|---------------|--------------------|------------------|------------------|----------------|--------------------|
| <b>Year</b>   | <b>Principal</b>   | <b>15-Feb</b>    | <b>15-Aug</b>    | <b>Agent</b>   | <b>Total</b>       |
|               |                    |                  |                  | <b>Fees</b>    |                    |
| 2021          | -                  | 119,190          | 85,475           | 750            | 205,415            |
| 2022          | -                  | 85,475           | 85,475           | 750            | 171,700            |
| 2023          | 200,000            | 85,475           | 85,475           | 750            | 371,700            |
| 2024          | 200,000            | 82,475           | 82,475           | 750            | 365,700            |
| 2025          | 145,000            | 79,475           | 79,475           | 750            | 304,700            |
| 2026          | 210,000            | 77,300           | 77,300           | 750            | 365,350            |
| 2027          | 215,000            | 74,150           | 74,150           | 750            | 364,050            |
| 2028          | 225,000            | 70,925           | 70,925           | 750            | 367,600            |
| 2029          | 230,000            | 67,550           | 67,550           | 750            | 365,850            |
| 2030          | 240,000            | 64,100           | 64,100           | 750            | 368,950            |
| 2031          | 245,000            | 59,300           | 59,300           | 750            | 364,350            |
| 2032          | 255,000            | 54,400           | 54,400           | 750            | 364,550            |
| 2033          | 265,000            | 49,300           | 49,300           | 750            | 364,350            |
| 2034          | 280,000            | 44,000           | 44,000           | 750            | 368,750            |
| 2035          | 290,000            | 38,400           | 38,400           | 750            | 367,550            |
| 2036          | 300,000            | 32,600           | 32,600           | 750            | 365,950            |
| 2037          | 315,000            | 26,600           | 26,600           | 750            | 368,950            |
| 2038          | 325,000            | 20,300           | 20,300           | 750            | 366,350            |
| 2039          | 340,000            | 13,800           | 13,800           | 750            | 368,350            |
| 2040          | 350,000            | 7,000            | 7,000            | 750            | 364,750            |
| <b>Totals</b> | <b>\$4,630,000</b> | <b>\$865,415</b> | <b>\$831,700</b> | <b>\$8,250</b> | <b>\$6,914,915</b> |

**ORDINANCE NO. \_\_\_\_\_**

**AN APPROPRIATIONS ORDINANCE ADOPTING A BUDGET FOR THE  
FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING  
SEPTEMBER 30, 2021.**

**WHEREAS**, The City Charter of the City of Lufkin requires an Appropriations Ordinance be passed by the City Council each year showing revenue of the City from all sources and the expenditures to the various purposes for the fiscal year;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUFKIN, TEXAS;**

**SECTION I**

That the City manager's proposed budget be adopted in compliance with provisions of Article 5, Section 2 of the City Charter.

**SECTION II**

That there is hereby appropriated the sum of \$33,530,694 to the General Fund for the payment of operating expenditures and necessary capital outlay for the City Government including assigned fund balance of a \$12,412 and contingency account of \$113,474 for use by the City Manager.

**SECTION III**

That there is hereby appropriated the sum of \$6,117,686 to the Debt Service Fund for the payment of principal and interest on General Obligation Bonds of the City and for redeeming such bonds as they mature.

**SECTION IV**

That there is hereby appropriated the sum of \$17,246,154 to the Water/Wastewater Fund for operating expenses and necessary capital outlay for the Water and Wastewater Departments including a contingency account of \$150,000 for use by the City Manager.

**SECTION V**

That there is hereby appropriated the sum of \$2,199,109 from the Water/Wastewater operating fund to the Water/Wastewater Renewal and Replacement Fund, to be exclusively utilized for long term capital improvements and maintenance, including equipment, distribution system, production and treatment facilities, repair, rehabilitation and renovation.

**SECTION VI**

That there is hereby appropriated the sum of \$3,029,220 from the Water/Wastewater Fund shall be transferred to the General Obligation Debt Service Fund for the purpose of paying interest and principal on that portion of General Obligation Bonds and fees utilized for Water/Wastewater Fund purposes.

## **SECTION VII**

That there is hereby appropriated the sum of \$6,827,776 to the Solid Waste & Recycling Enterprise Fund for operating expenses and necessary capital outlay for the Solid Waste and Recycling Departments including a contingency account of \$50,000 for use by the City Manager.

## **SECTION VIII**

That there is hereby appropriated the sum of \$50,000 from the Solid Waste & Recycling Enterprise operating fund to the Solid Waste Renewal and Replacement Fund, to be exclusively utilized for long term capital improvements and maintenance, including equipment, distribution system, production and treatment facilities, repair, rehabilitation and renovation.

## **SECTION IX**

That there is hereby appropriated the sum of \$1,066,274 to the Hotel/Motel Tax Fund for operating expenditures and necessary capital outlay utilized for Hotel/Motel Tax Fund purposes including assigned fund balance of \$28,826.

## **SECTION X**

That there is hereby appropriated the sum of \$78,900 to the Pines Theater Special Events Fund for operating expenditures and necessary capital outlay.

## **SECTION XI**

That there is hereby appropriated the sum of \$348,835 to the Ellen Trout Zoo Building Fund for operating expenditures and necessary capital outlay.

## **SECTION XII**

That there is hereby appropriated the sum of \$337,952 to the Special Recreation Fund for operating expenses and necessary capital outlay.

## **SECTION XIII**

That there is hereby appropriated the sum of \$5,000 to the Court Security/Technology Fund for operating expenses and necessary capital outlay.

## **SECTION XIV**

That there is hereby appropriated the sum of \$101,115 to the Animal Control-Kurth Grant Fund for operating expenses and necessary capital outlay including assigned fund balance of \$500.



## **SECTION XV**

That there be appropriated the sum of \$3,600 to the Main Street/Community Development Improvements Fund for operating expenses and necessary capital outlay including assigned fund balance of \$8,300.

## **SECTION XVI**

That there be appropriated the sum of \$1,921,637 to the Economic Development Fund for operating expenses and necessary capital outlay.

## **SECTION XVII**

That there be appropriated the sum of \$250,942 to the Lufkin Convention & Visitor Bureau Fund (LCVB) for operating expenses and necessary capital outlay and including assigned fund balance of \$91,858.

## **SECTION XVIII**

That there is hereby appropriated the sum of \$1,201,000 to be expended for certain capital and maintenance items from the Water/Wastewater Renewal and Replacement Fund.

## **SECTION XIX**

That there is hereby appropriated the sum of \$1,002,431 to be expended for certain capital items from the Equipment Acquisition and Replacement Fund.

## **SECTION XX**

That this ordinance shall be and become effective on October 1, 2020.

**PASSED AND APPROVED** on First Reading by the City Council of the City of Lufkin, Texas on this the 1<sup>st</sup> day of September, 2020.

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Bob F. Brown, Mayor

ATTEST:

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Kara Andrepont, City Secretary

PASSED AND APPROVED on Second Reading by the City Council of the City of Lufkin, Texas  
on this the 15<sup>th</sup> day of September, 2020.

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Bob F. Brown, Mayor

ATTEST:

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Kara Andrepont, City Secretary

APPROVED AS TO FORM:

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Erika Neill, City Attorney

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF LUFKIN AND PROVIDING FOR THE DEBT SERVICE FUND FOR THE FISCAL YEAR 2021 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE.**

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUFKIN, TEXAS;**

**SECTION I**

1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Lufkin, Texas and to provide Debt Service Funds for the year Two-Thousand-Twenty-one (2021) upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of fifty three eleven and thirty-five ten-thousandths cents (\$0.531135), on each One Hundred Dollars (\$100.00) valuation of property. Said tax so levied and apportioned to the specific purpose herein set forth:
2. For the maintenance and support of the general government, (General Fund), \$0.391135 on each One Hundred Dollars (\$100.00) valuation of property;

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

3. For the Debt Service Fund \$0.1400 on each One Hundred Dollars (\$100.00) valuation of property to be apportioned as follows:

|                                    |             |
|------------------------------------|-------------|
| General Obligation Refunding Bonds | Series 2011 |
| Certificates of Obligation         | Series 2012 |
| Certificates of Obligation         | Series 2013 |
| General Obligation Refunding Bonds | Series 2014 |
| General Obligation Refunding Bonds | Series 2015 |
| General Obligation Refunding Bonds | Series 2016 |
| General Obligation Refunding Bonds | Series 2017 |
| General Obligation Refunding Bonds | Series 2020 |
| Certificates of Obligation         | Series 2020 |
| Total                              | \$0.1400    |

## **SECTION II**

All monies collected under this Ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Director of Finance shall so keep these accounts as to readily and distinctly show the amount on hand at any time belonging to such funds. It is hereby made the duty of the Assessor and Collector of Taxes and every person collecting money for the City of Lufkin to deliver to the Director of Finance at the time of depositing of any monies, a statement showing to what fund such deposit should be made, and from what source received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

## **SECTION III**

That this Ordinance shall take effect and be in force on October 1, 2020.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas on this the 1st day of September, 2020.

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Bob F. Brown, Mayor

ATTEST:

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Kara Andrepont, City Secretary

PASSED AND APPROVED on Second Reading by the City Council of the City of Lufkin, Texas on this the 15<sup>th</sup> day of September, 2020.

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Bob F. Brown, Mayor

ATTEST:

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Kara Andrepont, City Secretary

APPROVED AS TO FORM:

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Erika Neill, City Attorney

**ORDINANCE NO.**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF LUFKIN, TEXAS; MAKING A CHANGE IN THE RESIDENTIAL, COMMERCIAL, IRRIGATION; INDUSTRIAL AND WHOLESALE WATER RATES; REPEALING ALL ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUFKIN, TEXAS:**

That the Code of Ordinances of the City of Lufkin, Texas, be and the same is hereby amended so that water rates shall be as reflected in Section I as follows:

**SECTION I.**

**Chapter 52.15: Water Rates Established.**

**(A) Residential Water Rates:**

(1) Residential water rates per thousand gallons inside city limits. All water service billed is based on the number of units serviced by a single same water meter. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2020:

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$13.80 |
| Next 8,000 gallons, per thousand.....   | \$3.54  |
| Above 10,000 gallons, per thousand..... | \$4.09  |

(2) Residential water rates per thousand gallons outside city limits. All water service billed is based on the number if units serviced by a single same water meter. These rates shall be and become effective with all bills rendered on and after October 1, 2020:

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$20.70 |
| Next 8,000 gallons, per thousand.....   | \$5.30  |
| Above 10,000 gallons, per thousand..... | \$6.14  |

(3) Residential water rates per thousand gallons for the Burke Water Service Area. All water service billed is based on the number if units serviced by a single same water meter. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2020:

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$23.45 |
| Next 8,000 gallons, per thousand.....   | \$6.04  |
| Above 10,000 gallons, per thousand..... | \$6.95  |

**(B) Commercial Water Rates:**

(1) Commercial water rates per thousand gallons inside city limits. All water service billed is based on the number if units serviced by a single same water meter. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2020:

|                                     |         |
|-------------------------------------|---------|
| First 2,000 gallons (minimum) ..... | \$13.80 |
|-------------------------------------|---------|

|   |        |
|---|--------|
| Next 48,000 gallons, per thousand.....  | \$3.54 |
| Above 50,000 gallons, per thousand..... | \$4.09 |

(2) Commercial water rates per thousand gallons outside city limits. All water service billed is based on the number if units serviced by a single same water meter. These rates shall be and become effective with all bills rendered on and after October 1, 2019.

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$20.70 |
| Next 48,000 gallons, per thousand.....  | \$5.30  |
| Above 50,000 gallons, per thousand..... | \$6.14  |

(3) Commercial water rates for the Burke Water Service Area. All water service billed is based on the number if units serviced by a single same water meter.The rates listed below shall be and become effective with all bills rendered on and after October 1, 2019.

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$23.45 |
| Next 48,000 gallons, per thousand.....  | \$6.04  |
| Above 50,000 gallons, per thousand..... | \$6.95  |

(C) Irrigation rates:

(1) Irrigation rates for all water customers inside the city limits per thousand gallons. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2019.

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$13.80 |
| Next 8,000 gallons, per thousand.....   | \$3.54  |
| Above 10,000 gallons, per thousand..... | \$4.09  |

(2) Irrigation rates per thousand gallons outside city limits. These rates shall be and become effective with all bills rendered on and after October 1, 2019.

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$20.70 |
| Next 8,000 gallons (minimum).....       | \$5.30  |
| Above 10,000 gallons, per thousand..... | \$6.14  |

(3) Irrigation rates per thousand gallons for the Burke Water Service Area. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2019.

|   |         |
|---|---------|
| First 2,000 gallons (minimum) .....     | \$23.45 |
| Next 8,000 gallons, per thousand.....   | \$6.04  |
| Above 10,000 gallons, per thousand..... | \$6.95  |

(D) Industrial Water Rates:

(1) Industrial water rates per thousand gallons inside city limits. All water service billed is based on the number if units serviced by a single same water meter. These rates shall be and become effective with all bills rendered on and after October 1, 2020. (For purposes of this ordinance, industrial customers are defined as those customers using 50 million gallons or more annually.)

|  |          |
|--|----------|
| First 2,000 gallons (minimum) .....    | \$326.44 |
| Above 2,000 gallons, per thousand..... | \$2.31   |

(2) Industrial water rates per thousand gallons outside city limits. All water service billed is based on the number if units serviced by a single same water meter. These rates shall be and become effective with all bills rendered on and after October 1, 2020. (For purposes of this ordinance, industrial customers are defined as those customers using 50 million gallons or more annually.)

|  |          |
|--|----------|
| First 2,000 gallons (minimum) .....    | \$489.65 |
| Above 2,000 gallons, per thousand..... | \$3.54   |

(E) Wholesale water rates:

(1) Wholesale water rates per thousand gallons. These rates shall be and become effective with all bills rendered on and after October 1, 2020. Subsequent wholesale water rates shall be set by contract with each bulk purchase customer.

|  |         |
|--|---------|
| First 2,000 gallons (minimum) .....    | \$11.69 |
| Above 2,000 gallons, per thousand..... | \$2.03  |

(F) Untreated wholesale water rates:

(1) Untreated wholesale water rates per thousand gallons. This rate shall be and become effective with all bills rendered on and after October 1, 2020. Subsequent wholesale water rates shall be set by contract with each bulk purchase customer.

|  |         |
|--|---------|
| First 2,000 gallons (minimum) .....    | \$11.69 |
| Above 2,000 gallons, per thousand..... | \$1.23  |

(G) Outside the City’s extraterritorial limits, the rate shall be equivalent to two (2) times that rate inside the City limit.

**SECTION II.**

All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

**SECTION III.**

This Ordinance shall be effective with all bills rendered on and after the 1<sup>st</sup> day of October, 2020.



**PASSED AND APPROVED** on the First Reading by the City Council of the City of Lufkin, Texas on this the 1<sup>st</sup> day of September, 2020.

\_\_\_\_\_  
Bob F. Brown, Mayor

ATTEST:

\_\_\_\_\_  
Kara Andrepont, City Secretary

**PASSED AND APPROVED** on the Second and Final Reading by the City Council of the City of Lufkin, Texas, on this the 15<sup>th</sup> day of September, 2020.

\_\_\_\_\_  
Bob F. Brown, Mayor

ATTEST:

\_\_\_\_\_  
Kara Andrepont, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_  
, City Attorney

**ORDINANCE NO.**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF LUFKIN, TEXAS; MAKING CERTAIN CHANGES IN THE SEWER RATES; REPEALING ALL ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUFKIN, TEXAS:**

That the Code of Ordinances, of the City of Lufkin, Texas, be and the same is hereby amended so that the sewer rates shall be as follows:

**SECTION I.**

**Chapter 51.111 General Sewer Rates**

**(A) Residential and multi-unit sewer rates:**

Residential sewer customers shall be charged for sewer service based on their winter billing months' average water consumption. For purposes of computing sewer rates, winter billing months are defined as December, January and February. Sewer customers who have not established their winter billing months' average will be billed based on actual water consumption or 20,000 gallons, whichever is less, until their winter billing months' average water consumption is established. The maximum sewer billing for residential sewer service shall not exceed 20,000 gallons of water consumption per month.

Multi-unit dwelling shall be charged on a per unit basis by dividing the total water use on the master meter by the number of units in the dwelling. This average consumption per unit will be used to calculate the wastewater user charge for each unit. Then the average charge per unit, times the number of units, equals the total user charge for that meter.

Monthly residential and multi-unit sewer rates are as follows:

|  |         |
|--|---------|
| Minimum monthly charge (includes 2,000) gallons .....    | \$12.47 |
| Consumption per 1,000 gallons in excess of 2,000.....    | \$4.04  |
| Maximum monthly billing (20,000 gallon consumption)..... | \$85.19 |

**(B) Commercial sewer rates:**

(1) General commercial sewer customers shall be charged for sewer service based on their actual monthly water consumption and number of units serviced. There is no maximum billing.

Monthly general commercial sewer rates are as follows:

|   |         |
|---|---------|
| Minimum monthly charge (includes 2,000 gallons) .....                               | \$12.47 |
| Consumption per 1,000 gallons in excess of 2,000 .....                              | \$4.47  |
| (2) Restaurant/Café commercial sewer customers shall be charged the following rate: |         |
| Minimum monthly charge (includes 2,000 gallons) .....                               | \$12.47 |
| Consumption per 1,000 gallons in excess of 2,000 .....                              | \$8.80  |

**(C) Industrial sewer rates:**

Industrial sewer customers are those sewer customers meeting the requirements of the United States Environmental Protection Agency Pretreatment Program and City Ordinance. These customers shall be charged for actual monthly effluent loadings (BOD & TSS) based on specific, predetermined effluent sampling programs administered by the City's Wastewater Treatment Department. Industrial rates shall be determined by the following formula:

$$\text{User Charge} = C_c + V(C_v + (C_b \times \text{BOD}) + (C_s \times \text{TSS}))$$

Where:  $C_c$  = Customer charge, \$12.47 per month  
 $V$  = Metered water use or measured wastewater discharge, per 1,000 gallons.  
 $C_v$  = User charge for volume, \$2.41 per 1,000 gallons  
 $C_b$  = User charge for BOD, \$0.004150 x BOD in mg/1 per 1,000 gallons  
 $C_s$  = User charge for TSS, \$0.002271 x TSS in mg/1 per 1,000 gallons

**(D) Outside the City limits:**

Outside the City limits, the rate shall be equivalent to two (2) times that rate inside the City limit.

Outside the City's extraterritorial limits, the rate shall be equivalent to two and one half (2 ½) times that rate inside the City limit.

## **SECTION II.**

All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

## **SECTION III.**

This Ordinance shall be effective with all bills rendered on and after the 1<sup>st</sup> day of October, 2020.

**PASSED AND APPROVED** on the First Reading by the City Council of the City of Lufkin, Texas on this the 1<sup>st</sup> day of September, 2020.

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Bob F. Brown, Mayor

ATTEST:

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Kara Andrepont, City Secretary

**PASSED AND APPROVED** on the Second and Final Reading by the City Council of the City of Lufkin, Texas, on this the 15<sup>th</sup> day of September, 2020.

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Bob F. Brown, Mayor

ATTEST:

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Kara Andrepont, City Secretary

APPROVED AS TO FORM:

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, City Attorney

## **APPENDIX**

### **FINANCIAL POLICY GUIDELINES**

Financial policies are followed in the day-to-day financial management of the City. These policies provide critical guidelines to be followed in the budget preparation process in an effort to ensure the City's continued financial stability. These policies are reviewed annually with the City Council Finance Sub-Committee and updated as economic and financial conditions change. These policies follow.

### **CITY OF LUFKIN COUNCIL FINANCIAL POLICIES**

#### **PURPOSE AND NEED FOR POLICY**

The City Council desires to establish a statement of written policy for the City of Lufkin that shall provide a framework for prudent management of the City's financial resources.

The written policy shall demonstrate to the citizens of Lufkin, the financial community, and the bond rating agencies that the City of Lufkin is committed to a strong fiscal operation. The policy shall also provide precedents for future policy makers and financial managers on common financial goals and strategies.

#### **POLICY**

1. The City of Lufkin shall maintain an operating position in all governmental funds such that annual expenditures shall not exceed annual resources, including fund balances.
2. The City of Lufkin shall maintain an operating position in all proprietary funds such that annual expenses shall not exceed annual resources, including working cash balances.
3. The City shall protect the physical assets of the City to ensure the value, integrity and utility of these major investments of the City's resources.
4. This policy shall be reviewed and updated periodically and will be presented to the City Council for approval of any significant changes.
5. The following sections outline the procedures and guidelines for accomplishing this policy.

#### **OPERATING CONDITION**

1. A multi-year financial forecast shall be prepared annually projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget.
2. Rates, fees and charges for service shall be reviewed annually and adjusted as necessary to respond to cost increases or other changing circumstances.

3. Activities within enterprise funds shall be budgeted so that revenues support cost of service, satisfy bond covenants, and provide adequate levels of working capital.
4. Insurance coverage shall be examined annually to ensure that policy limits are adequate and in compliance with bonds covenants.
5. Estimated costs and funding sources shall be identified prior to any project being submitted for Council approval.

#### **DEBT MANAGEMENT**

1. Debt shall not be used for funding operating expenses.
2. Bonds shall be sold only to finance long-term capital projects.
3. An asset or project shall not be financed over a period longer than the estimated useful life of that asset or project.
4. An analysis will be provided to Council disclosing estimated annual operating expenses associated with any capital project or asset financed by debt.
5. City staff shall prepare a multi-year Capital Improvement Program (CIP), updated annually, which will meet the anticipated growth requirements of the City. The Council as a guide for staff shall adopt the CIP in planning the subsequent year's capital and financing needs.
6. Total outstanding tax-supported debt shall not exceed five percent (5%) of the total annual assessed valuation of taxable property.
7. Budgeted employer costs for retirement (Texas Municipal Retirement System-TMRS) shall be reviewed and any excess amounts shall be reserved and applied toward future cost adjustments. (Effective October 1,

#### **DEPRECIATION FUND**

The City shall maintain a Water & Sewer Depreciation Fund. This Fund shall be financed by systematic budgeted transfers approved by Council each year and will be equal to the actual annual depreciation expense recorded for the second preceding fiscal year of the fiscal year in which the fund will be budgeted. The following guidelines will be followed in administration of this Fund. (Effective October, 1, 2009)

1. Approximately twenty-five percent (25%) of the actual annual transfer of cash to this Fund shall be retained and reserved for future system expansion.
2. Approximately seventy-five percent (75%) of the actual annual transfer of cash to this Fund shall be available and may be used for the renewal or replacement of maintenance or capital items.

## **FINANCIAL CONDITION**

The City's goal shall be to maintain balances of immediately accessible cash and investments in each operating fund for cash flow purposes. These balances shall be established during each annual budget process according to the guidelines outlined below.

### **1. Governmental Fund Types**

- General Fund - An amount equal to approximately twenty-five percent (25%) of original adopted budgeted expenditures shall be reserved as Fund Balance. The City Council has authorized up to five percent (5%) reduction to (20%) in the reserve to support the implementation of the Economic Development Sales Tax initiative approved by election in February of 2004. The Fund Balance continues above the 25% goal. Should some portion of the 5% reduction be required in future years, a repayment policy will be established.
- Civic Center Fund - An amount equal to approximately twelve and one-half percent (12.5%) of original adopted budgeted expenditures shall be reserved as Fund Balance. Should the Civic Center Fund develop cash balances insufficient to meet operating needs, the City Manager or Finance Director are authorized to advance such working capital as needed from the General Fund not to exceed a cumulative amount of \$75,000.
- Special Recreation Fund - An amount equal to approximately twelve and one-half percent (12.5%) of original adopted budgeted expenditures shall be reserved as Fund Balance.

### **2. Proprietary Fund Types:**

- Water & Sewer Fund - An amount equal to at least twelve and one-half percent (12.5%) of original adopted budgeted expenditures shall be reserved as Working Capital Balance.
- Solid Waste Fund - An amount equal to at least twelve and one-half percent (12.5%) of original adopted budgeted expenditures shall be reserved as Working Capital Balance.

### **3. Other Funds and Fund Types:**

Other Governmental and Proprietary Funds not specifically referred to above shall be fully self-supporting to the extent that the fund balance, working capital or retained earnings of each fund shall be zero or greater. The City Manager and Finance Director are authorized to advance up to \$50,000 to the various grants received by the City in anticipation of reimbursement of such amounts. The City Manager or Finance Director is authorized to advance up to \$50,000 to the Medical Savings Fund to cover cash flow needs.

### **4. The Insurance Loss Fund shall be actuarially determined and periodically reviewed to evaluate experience and degree of risk assumptions.**

## **ASSET MANAGEMENT**

1. In addition to anticipated growth requirements of the City, the multi-year Capital Improvement Program will be developed and presented in March of each year that identifies major infrastructure repair and rehabilitation needs.

2. The City will prepare and maintain a facilities master plan. This document will serve as a management tool to project space needs including construction and/or modification of facilities.
3. Repair, renovation and maintenance shall be regularly performed to protect the life of the assets and to ensure their safety and utility. A systematic program of routine and preventive maintenance shall be developed based on need identification and prioritization.
4. The Annual Operating Budget will provide sufficient funding levels for ongoing maintenance of the infrastructure.

#### **ACCOUNTING, AUDITING AND FINANCIAL MANAGEMENT**

1. Accounting systems shall produce information that is consistent with generally accepted accounting principles for governmental entities.
2. An independent public accounting firm shall conduct an annual comprehensive audit of all funds.
3. Net revenues of the Water & Sewer Fund shall be maintained at a level sufficient to cover average annual debt service requirements by 1.25 times.

#### **RESPONSIBILITY AND AUTHORITY**

The City Manager shall have accountability to the City Council concerning the financial strategies outlined in this policy.

# Glossary of Terms

**ACCRUAL ACCOUNTING** - a basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**AD VALOREM TAX** - a tax levied on the assessed value of real property (also known as “property taxes”).

**AMORTIZATION** - building up of a fund over a period of time to replace productive assets at the end of their useful lives through a series of equal periodic payments.

**APPRAISED VALUE** - a valuation set upon real estate or other property by County Property Appraiser as a basis for levying taxes.

**APPROPRIATION** - a specific amount of money authorized by the City Council to make expenditures or incur obligations for specific purposes, frequently used as an interchangeable term with “expenditures”.

**APPROPRIATION ORDINANCE** - the official enactment, by City Council, to legally authorize City staff to obligate and expend resources.

**BALANCED BUDGET** - a budget in which estimated revenues equal estimated expenditures.

**BOND** - a written promise to pay a specific sum of money, called “face value” or “principal,” at a specified date in the future, called “maturity date,” together with periodic interest at a specific rate.

**BONDED DEBT** - the portion of the indebtedness representing outstanding bonds

**BUDGET** - a financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided to the residents of the City.

**BUDGET CALENDAR** - the schedule of key dates that the City follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT** - the instrument used by the budget-making authority to present a comprehensive financial plan of operations for the City Council.

**BUDGET MESSAGE** - the opening section of the budget from the City Manager, which provides the City Council with a general summary of the most important aspects of the budget.

**BUDGETARY CONTROL** - the control of the management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CALCULATED EFFECTIVE TAX RATE** - State Law prescribes a formula for calculating the effective tax rate for cities. The net effect is to produce a tax rate that goes down when property values rise. It is intended to generate approximately the same amount of revenues as the previous year.

**CAPITAL IMPROVEMENTS PROGRAM (CIP)** - a multiyear plan that forecasts spending for all capital projects including buildings, equipment, and future accommodations.

**CAPITAL PROJECTS FUND** - A fund created to account for all financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**CAPITAL OUTLAYS** - expenditures which result in the acquisition of or the addition of fixed assets.

**CERTIFICATES OF OBLIGATION (CO's)** - tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**CITY COUNCIL** - The Mayor and six (6) Council members acting as the legislative and policymaking body of the City.



**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** - A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data. The CAFR of a public employee retirement system or an investment pool also should provide information on investments. Likewise, the CAFR of a public employee retirement system should provide actuarial information.

**CONTRACTUAL SERVICES** - services performed for the City by individuals, businesses, or utilities.

**CURRENT TAXES** - taxes levied and due within the fiscal year.

**DEBT SERVICE FUND** - a fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**DELINQUENT TAXES** - taxes that remain unpaid after the due date has passed.

**DEPARTMENT** - a major organizational unit of the City that holds responsibility for one or more divisions.

**DEPRECIATION** – the allocation of the cost of an asset over its estimated useful life.

**DIVISION** - a major organizational unit of the City that holds responsibility for one or more activities.

**ENCUMBRANCE** - the commitment of appropriated funds to purchase an item or service. To set aside funds for disbursement.

**ENTERPRISE FUND** - a fund established to account for operations of the water and sewer systems. It is operated in a manner similar to a private business enterprise.

**ESTIMATED REVENUE** - the amount of revenues projected to be collected in the fiscal year.

**EXPENDITURES** - a decrease in the net financial resources of the City due to the acquisition of goods and services.

**EFFECTIVE TAX RATE**- consists of last year's adjusted taxes after the taxes on lost property are removed. This is then divided by the current year's adjusted tax base.

**FISCAL YEAR** - a 12-month period to which the Annual Budget applies. The City of Lufkin Fiscal Year begins on October 1 and ends on September 30.

**FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) – The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.**

**FRANCHISE FEE** - a fee paid by public service utilities for use of public property in providing their services.

**FUND** - an accounting entity with a self-balancing set of accounts that record the financial transactions for specific activities or government functions.

**FUND ACCOUNTING** - a governmental accounting system that is organized and operated under funds.

**FUND BALANCE**- the difference between assets and liabilities reported in a governmental fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Generally Accepted Accounting Principles determines through common practice or as set forth by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

**GENERAL FUND** - the fund used to account for all financial resources except those required to be accounted for by other funds.

**GENERAL OBLIGATIONS BOND (GOB)** - bonds that finance a variety of public projects with the full faith and credit of the City.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** - An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAPP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting.

**GOVERNMENTAL FUNDS** – funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt services funds, capital projects funds, and permanent funds.

**GRANT** - a contribution by a government or other organization to support a particular function.

**INFRASTRUCTURE** - the underlying permanent foundation or basic framework.

**INTEREST EARNINGS** - the earnings from available funds invested during the year.

**INTERGOVERNMENTAL REVENUES** - revenues transferred from other governments, such as grants, entitlements, etc.

**LIABILITIES** - debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**LONG-TERM DEBT** - unmatured debt of a government expected to be repaid from government funds.

**MAINTENANCE** - all materials or contract expenditures covering repairs and upkeep of City buildings, machinery, equipment, systems, and land.

**MATERIALS AND SUPPLIES** - materials necessary to conduct departmental activities.

**MODIFIED ACCRUAL ACCOUNTING** - a basis of accounting in which revenues are recognized in the period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**OPERATING BUDGET** - plans of current expenditures and the proposed means of financing them. Law requires the establishment and use of an annual operating budget.

**PART-TIME** - employees who work less than 30 hours per week and are not entitled to full-time employee benefits.

**PERFORMANCE MEASURES** - Specific quantitative and/or qualitative measures of work performed within an activity or program.

**PERSONNEL SERVICES** - the costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**PROPERTY TAXES** - used to describe all revenues received from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Levied according to property valuation and tax rate.

**RESERVE** - an account used to indicate that a portion of a fund balance is restricted for a specific purpose.

**REVENUE** - funds that a government receives as income.

**RETAINED EARNINGS** - earned surplus or accumulated earnings or unappropriated profit.

**RISK MANAGEMENT** - an organized attempt to protect a government's assets against accidental loss.

**SPECIAL REVENUE FUND** - a fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**SUNDRY CHARGES** - includes items that are not in the supply or maintenance category. May be for services provided by private businesses, public utilities, contract labor, outside consultants, or damages against the City.

**TAX BASE** - the total value of all real and personal property in the City as of January 1<sup>st</sup> each year, as certified by the Appraisal Review Board. This represents net value after exemptions.

**TAX LEVY** - the product when the tax base multiplies the tax rate per one hundred dollars.

**TAX RATE** - set by council and made up of two (2) components: debt service and operations rates.

**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)** - Water and wastewater placed emitted or extracted from the state's water ways, such as but not limited to, lakes and streams is governed by this state legislative body.

**TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)** - This system is an agency created by the State of Texas and administered in accordance with the Texas Municipal Retirement System Act, Subtitle G of Title 8, government code as a retirement and disability pension system for municipal employees in the State of Texas. As much, TMRS is a public trust fund, which has the responsibility of administering the System in accordance with the TMRS Act and bears a fiduciary obligation to the State of Texas, the TMRS member cities and the public employees who are its beneficiaries.

**WORKING CAPITAL** – is the amount of current assets less current liabilities.

# Chart of Accounts

Revised 06/06/18

## 10. Personnel Services

10-01: Supervisor salaries – Supervisors, whether salaried or hourly, include full-time managers, assistant managers, administrative managers, department heads, foremen and supervisors. Salaries, including vacation pay, of individuals filling these types of positions are budgeted and charged to this account.

10-02: Clerical salaries - Clerical positions include full-time secretarial, administrative assistant, clerical (all types), office assistants and office aides. Salaries, including vacation pay, of individuals filling these types of positions are budgeted and charged to this account.

10-03: Operational salaries – Operational positions are non-supervisory professional positions and positions that perform operational aspects for the department and include accountants, animal officers and attendants, fire fighters, police officers, IT technicians, inspections personnel, librarians, skilled labor, semi-skilled labor, laborers, operators, meter readers, electricians, and other like titles. Salaries, including vacation pay, of individuals filling these types of positions are budgeted and charged to this account.

10-04: Maintenance salaries – Maintenance positions are defined as positions that perform various types of maintenance as opposed to performing operational functions. These include grounds maintenance, maintenance mechanic, equipment operator, skilled labor, semi-skilled labor, laborers and any other positions that provide maintenance functions. Salaries, including vacation pay, of individuals filling these types of positions are budgeted and charged to this account.

10-05: Part-time/temporary salaries – Part-time/temporary employees are employees of the City and work less than 40 hours per week on a regular basis. Salary costs of all employees classified as part-time/temporary are charged and budgeted to this account. (Does not include contract labor.)

10-06: Relief/step-up pay – Relief/step-up pay occurs when an employee of a lower payroll rank fills the job a higher payroll rank for a temporary time frame. This frequently occurs within the fire department. Salary costs for relief/step-up pay are charged and budgeted to this account.

10-07: Accrued sick leave – Accrued sick leave is sick leave that has been earned but not yet taken. It is a liability to the City and is recorded at the end of the fiscal year for each department. This is not, however, a budgeted account.

10-08: Overtime – Overtime is typically defined as hours worked in excess of 40 hours per week; for fire employees, overtime are hours worked in excess of 212 hours in a 28-day cycle; and, overtime for police officers is hours worked in excess of 160hours in a 28-day cycle. Overtime pay is budgeted and charged to this account.

10-09: Certification pay – Certification pay is additional pay awarded certain positions that require advanced training. (Please check with Human Resources for a list of positions requiring certification.) All certification pay is budgeted and charged to this account.

10-10: Longevity – Longevity pay represents pay incentive for years of service. An employee receives \$8 per month per year of service after his/her first year of employment. Longevity pay is budgeted and recorded in this account.

10-11: Sick leave – Sick leave is provided for full-time employees absent due to illness. Sick leave is not budgeted since it cannot be estimated. When sick leave is taken, however, it is charged to this account as opposed to the employee's home salary account.

10-12: Vacation pay – Vacation pay represents pay received for vacation. Vacation leave is not budgeted. When vacation leave is taken, however, it is charged to this account as opposed to the employee's home salary account. Vacation leave is earned as written in the Employee Handbook.

10-15: Car allowance – Certain positions receive car allowances either because the employee uses his/her personal vehicle in conducting City business or as a condition of employment. Car allowance is budgeted and recorded in this account.

10-16: Cleaning/Clothing allowance – Certain Police Department positions receive cleaning and/or allowances for the maintenance of their uniforms and for clothing required for specific investigative positions.

10-99:

Temporary Employees – Individuals who are considered temporary employees but are working in budgeted positions are budgeted and charged to this account.

## **11. Benefits**

11-01: FICA – FICA is the City's contribution/match toward the employees Social Security contribution. All employees, except certain fire civil service employees are required to participate in Social Security. The rate of contribution is computed by multiplying total salary (including overtime, step-up and other pay), certificate pay, longevity pay and car allowance by the appropriate rate as dictated by the Federal Government. All FICA costs are budgeted and charged to this account.

11-02: Retirement – Retirement is the City's contribution/match toward employees' retirement, which includes Texas Municipal Retirement System (TMRS). The City matches the TMRS employee retirement contribution on a 2 to 1 basis. The City contribution rate fluctuates from year to year. All City TMRS contributions are budgeted and charged to this account.

11-03: Workers compensation – Workers compensation is the premium cost to the City for carrying workers compensation coverage on employees. This premium cost is budgeted and charged to this account.

11-04: Health/life insurance – Health/life insurance includes the contribution to the Group Health Insurance Fund from the various departments of the City for full-time employee health and life insurance coverage. This is a benefit paid by the City on behalf of the employee. Health/life insurance premiums are budgeted and charged to this account.

11-05: Unemployment insurance – Unemployment insurance represents premium cost to pay the unemployment insurance coverage for employees. This account is used to budget and charge unemployment insurance premiums.

11-07: Sick leave incentive – Sick leave incentive is a monetary reward given to employees for excellent attendance. Amounts paid for sick leave incentive are budgeted and charged to this account.

11-12: Firemen's Retirement – Retirement is City's contribution toward employees' retirement in the Firemen's Pension Fund. All City Firemen's Pension Fund contributions are budgeted and charged to this account.

## **20. Supplies**

20-01: Supplies – Supplies are expendable materials used in routine operations. Included are calculator tape, pens, pencils, copy paper, envelopes, forms, exam forms/booklets, batteries (with the exception of rolling stock and items with unit numbers), computer supplies and software, chemicals, cleaning, light bulbs, A/C filters, medical, animal, shop, testing, education, and metal or descriptive signage. Christmas lights and decorations, recreation and like items, such as gloves, volleyball nets, belt clips. Halloween candy for downtown trick or treat, breakroom and kitchen supplies should be budgeted in this line item. Hardware and lumber used to board up houses. This does not include lumber and hardware such as nails, screws, etc. used in maintenance and repair of City property and equipment. All supplies are budgeted and charged to this account.

20-03: Food supplies - Food supplies represent foodstuffs to be consumed in the course of business. They include: coffee, water, soft drinks, and foods purchased for consumption at City meetings or functions. Food supplies purchased and consumed under these guidelines are budgeted and charged to this account. Meals consumed while

traveling on city business are charged to account 50-06, Travel and Training. Food items purchased for resale in concessions stands are charged to 20-33. Food for City sponsored programs and public events should be budgeted in 50-40.

20-04: Uniforms – Uniforms include City provided work, fire and police uniforms as well as uniform allowances for employees required to wear uniforms. Uniform costs, such as Sam Brown Keepers, and hard hats are budgeted and charged to this account. Rain coats, rubber boots and other personal protection equipment are charged to this account.

20-06: Motor vehicle fuel - Motor vehicle fuels include gasoline and diesel fuels consumed by the City's fleet in the execution of City duties. Motor vehicle fuel is budgeted and charged to this account.

20-17: Books and Other publications– This account represents books, publications, periodicals, newspaper and other printed materials used in the normal course of business. Included in this account are legal and professional volumes, and library patron books – the value and purpose of which extends over many years. Books meeting these criteria are budgeted and charged to this account. Subscriptions to the Lufkin Daily News are charged to this account. Advertising and promotions paid to Lufkin Daily News are charged to account 50-04.

20-21: Equipment – Equipment includes office, communications, technical, operational and maintenance equipment not meeting capitalization criteria. It includes items such as printers, calculators, hand tools, small motors, shop equipment, tool boxes for vehicles, telephone equipment, engineering tools and equipment, desks, chairs, file cabinets, credenzas, equipment, park maintenance equipment, Zoo animals, Recycle cans, air conditioners, etc. Equipment items are budgeted and charged to this account.

20-30: Bar Supplies – Only for Convention Center, the Pines and LCVB use. Bar supplies includes all the miscellaneous supplies need to stock the alcoholic beverage bar at the Convention Center excluding all beverages.

20-31: Alcoholic Beverages – Only for Convention Center, the Pines and LCVB use.

20-32: Non-Alcoholic Beverages – Only for Convention Center, the Pines and LCVB use.

20-33: Concessions Food & Supply - Food and supplies purchased for use in the resale of food items from concession stands. This includes food, drinks and containers used to in their respective sale such as cups, paper plates, wax paper wraps, Styrofoam containers, etc. This does not include cleaning products such as soap, paper towels, Clorax, Lysol, etc.

## **40. Machinery/Equipment Maintenance**

40-01: Buildings maintenance – Buildings maintenance includes the repair and maintenance of City buildings as opposed to capital improvements. If the work is contracted, this includes materials and labor. Items include painting, plumbing, lighting fixtures, lumber and hardware for repair, window glass, electrical repair, roof repair, etc. Buildings maintenance items are budgeted and charged to this account.

40-02: Machinery/equipment maintenance – Machinery and equipment include the maintenance and/or repair of office, construction and field machinery and equipment such as backhoes, graders, and other off-road machinery and equipment; bush hogs and mowers, calculators, defibrillators, guns, air packs, power hand tools; fixed machinery and equipment such as tub grinders, chlorinators, generators, time clocks, satellite screens, kitchen equipment, air conditioners. This account also includes parts and maintenance agreements. If the work is contracted, this includes materials and labor. Machinery/equipment repair and maintenance is budgeted and charged to this account.

40-03: Structures maintenance – Structures maintenance includes repair and maintenance to structures (as opposed to capital improvements) such as water & sewer lines, streets, bridges, sidewalks, parking lots, drainage, pools, ball fields, tennis courts, fences and other similar structures (Does not include buildings). If the work is contracted, this includes materials and labor. Structure maintenance items are budgeted and charged to this account.

40-04: Motor vehicles – Motor vehicles includes the maintenance and/or repair costs to licensed, on-road vehicles such as scheduled and unscheduled maintenance and repair, parts and supplies as well as commercial repairs. Motor vehicles maintenance/repair is budgeted and charged to this account. Includes deductibles paid for insurance related repairs.

40-05: Furniture/fixtures maintenance – This account has been deleted and combined with either 40-01 or 40-02.

40-18: Telephone/communications equipment maintenance - Telephone/ communications equipment includes maintenance and repair of phone systems, cellular phones, pagers, faxes, modems, mobile radios, TVs, cameras, VCRs, tape recorders, other similar equipment as well as maintenance agreements on such equipment. If the work is contracted, this includes materials and labor. Telephone/communications equipment maintenance is budgeted and charged to this account.

40-20: Computer equipment maintenance– This account includes maintenance and/or repair of desktop, laptop, mainframe, and network computers; servers, routers, wireless antennas, lines, switches, (personal computer) printers, scanners, and other equipment associated with computer equipment. If the work is contracted, this includes materials and labor. It also includes maintenance agreements for both hardware and software and annual software license renewals. Computer equipment maintenance is budgeted and charged to this account.

40-21: Reproduction equipment maintenance - Reproduction equipment includes copiers and combination copier/printer/scanner/fax equipment that are usually stand-alone pieces of equipment. If the work is contracted, this includes materials and labor. Costs associated with the maintenance, repair of reproduction equipment, as well as maintenance agreements are budgeted and charged to this account.

## **50. Services**

50-01: Communication services – Communication services include monthly charges for telephone service (including long-distance), pagers, cellular phones, telegraph, cable and/or satellite TV, Internet and messenger service. Costs of communication services are budgeted and charged to this account.

50-02: Office and Equipment rental – Equipment rental includes the cost of renting any equipment or office space on a recurring basis for a fee. It also includes tool allowance provided by the City to mechanics. Office, construction and field equipment such as copier usage, copier leases, printers, cable, backhoes, tractors, portable toilet rentals, etc. are budgeted and charged to this account.

50-03: Insurance- Insurance expense allocated from prepaid insurance account.

50-04: Special services – Special services include accounting, legal, engineering, insurance, advertising, medical exams, background checks, license checks, permit renewals, recording deeds, sports officials' contract services, special investigations, jury duty, court costs, temporary personnel services, janitorial services and rug rental/cleaning services, landscape services, and other similar services. The cost of special services is budgeted and charged to this account.

50-05: Economic Development Corporation Only: Marketing Incentives

50-06: Travel and training – Travel and training includes transportation, registration, meals, lodging and incidentals associated with required job training, professional conferences and similar job related events. The cost associated with travel/training, as well as local mileage reimbursement for business use of personal vehicle is budgeted and charged to this account.

50-12: Freight and delivery service – Freight/delivery service includes transportation costs associated with product delivery to the City FOB shipping point, FedEx, UPS and other similar services. The cost of freight and delivery service is budgeted and charged to this account.

50-13: Dues and memberships – Professional membership dues, including notary and other required license, notary bonds and renewals, in work related organizations, directly related membership subscriptions to professional periodicals, and other expenses are budgeted and charged to this account

50-14: Landfill charges – Charges incurred to dispose of solid waste at the County landfill are budgeted and charged to this account.

50-21: Sewer service – Sewer service includes the sewer treatment service provided by City sewer treatment facilities. Costs incurred for sewer treatment service is budgeted and charged to this account.

50-22: Sanitation service – Sanitation service consists of solid waste and recycling pickup services. Costs incurred for sanitation services are budgeted and charged to this account.

50-23: Electric service – Electric service includes electric power, meter sets and related services provided by electric power companies. Costs incurred for these services are budgeted and charged to this account.

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50-24: Heating fuel service – Costs incurred for water service (Kurth Lake) are budgeted and charged to this account.

50-25: Water service – Costs incurred for natural gas, propane, butane and other heating fuel service are budgeted and charged to this account.

50-40: Special Events – Costs incurred in the production of Special Events such as Bistro, Corks and Forks, Tire Day, Electronic Recycling Day, Downtown Hoedown, Library Programs, Zoo Programs, The Pines special events, etc. to capture the total costs of the event. This also includes City sponsored programs and public events like July 4th. This includes all supplies, rentals, food, and drinks specifically for the event. This does not include consumable supplies which may be used for multiple events.

50-41: Equipment Amortization – Costs incurred for the replacement of equipment. Budgeted amounts will be transferred to the Equipment Acquisition and Replacement Fund annually.

## **60. Other Charges**

60-01: Contributions, gratuities and rewards – Items such as donations, contributions, prizes, and floral arrangements are budgeted and charged to this account.

60-04: Judgments and damages - Judgments and damages include payment of legal judgments awarded against the City and damages to property by the City either negotiated or awarded by the courts. Costs incurred for judgments and damages are budgeted and charged to this account.

60-08: Other charges - This account includes miscellaneous charges not otherwise classified. Costs of this nature are budgeted and charged to this account.

60-50: Bad debts - Bad debts are debts, notes and/or accounts receivables that are judged to be uncollectable. Bad debts should be budgeted and charged to this account.

60-55: General & administrative charges – General and administrative (G&A) charges represent services provided by departments of one Fund to departments of another Fund. G&A charges are budgeted and charged to this account.

## **70. Debt Service (Finance Use Only)**

70-01: Lease payment - principal -This account is used to record the principal portion of a lease purchase payment.



70-02: Lease payment - interest - This account is used to record the interest portion of a lease purchase payment.

70-03: Debt service - principal - This account is used to record the principal portion of a debt service payment.

70-04: Debt service - interest - This account is used to record the interest portion of a debt service payment.

## **72. Transfer Accounts (Finance Use Only)**

72-01: General Fund - This account is used to record transfers to the General Fund.

72-02: Special Recreation Fund - This account is used to record transfers to the Special Recreation Fund.

72-03: 1998 Tax & Rev CO's - This account is used to record transfers to the 1998 Tax & Revenue Certificates of Obligation Fund.

72-09: Park Improvement Fund - This account is used to record transfers to the Park Improvement Fund.

72-17: Insurance Loss Fund - This account is used to record transfers to the Insurance Loss Fund.

72-20: Civic Center Fund - This account is used to record transfers to the Civic Center Fund.

72-21: Group Hospital Insurance Fund - This account is used to record transfers to the Group Hospital Insurance Fund.

72-23: Home Grant Fund - This account is used to record transfers to the Home Grant Fund.

72-24: Animal Control-Kurth Grant - This account is used to record transfers to the Animal Control Kurth Grant Fund.

72-30: Street Construction Fund - This account is used to record transfers to the Street Construction Fund. (Street Const Fund)

72-45: Revenue Bond Debt Service Fund - This account is used to record transfers to the Revenue Bond Debt Service Fund (Rev Bad Debt Svc Fund).

72-53: Asbestos Pipe Replacement Fund - This account is used to record transfers to the Asbestos Pipe Replacement Fund (Asbestos Pipe Replacement Fund).

72-54: 1997 Water & Sewer Improvements Fund - This account is used to record transfers to the 1997 Water & Sewer Improvements Fund. (1997 Water & Sewer Improvement Fund).

72-80: Water/Wastewater Renewal & Replacement Fund - This account is used to record transfers to the Water/Wastewater Renewal and Replacement Fund (Water/Wastewater R&R Fund).

72-81: Water Construction Fund - This account is used to record transfers to the Water Construction Fund (Water Const Fund).

72-82: Sewer Construction Fund - This account is used to record transfers to the Sewer Construction Fund (Sewer Const Fund).

72-84: Solid Waste Renewal & Replacement Fund - This account is used to record transfers to the Solid Waste & Recycling Renewal and Replacement Fund (Solid Waste R&R Fund).

## **80. Land & Improvements**

80-01: Land – This account is used to budget and record the purchase of land and associated costs such as appraisals, negotiations, surveys, abstracts, deed recordings, etc.

80-02: Improvements other than building – Improvements other than buildings include grading, leveling, inspections, first sodding, plantings, terracing, etc. Expenditures associated with these items are budgeted and charged to this account.

80-03: Engineering & design – Engineering and design includes architectural, engineering and design services associated with construction and purchase of capital assets. Expenditures for these services are budgeted and charged to this account.

## **81. Buildings and Structures**

81-01: Buildings – Buildings includes major repair and/or construction of new buildings that meet the City's capitalization policy. Buildings also include structures enclosing pumps, wells or electrical equipment, but not the equipment. Expenditures for buildings are budgeted and charged to this account.

81-02: Streets, structures – Streets, structures include streets, roadways, bridges, culverts, sidewalks and associated items. Expenditures of this nature are budgeted and charged to this account.

81-06: Drainage improvements – Drainage improvements include storm sewers, drains, detention ponds and other items associated with the transfer and control of rainwater. Costs associated with drainage improvements are budgeted and charged to this account.

81-08: Utility relocation – Utility relocation includes relocation of water, sewer, electric and other utility lines. Expenditures of this nature are budgeted and charged to this account.

81-10: Water storage facilities – Water storage facilities include ground and elevated water storage tanks, supports, foundations, buildings, outbuildings. This account does not include piping, pumping and other equipment required for storage construction. Costs associated with water storage facilities are budgeted and charged to this account.

81-11: Water treatment facilities – Water treatment facilities include buildings, holding structures, piping, retaining structures, purification structures; does not include equipment. Costs associated with water treatment facilities, i.e. buildings and structures, are budgeted and charged to this account.

81-13: Water transmission, distribution lines – This account includes transmission and distribution lines used to transport potable water from water wells to treatment facilities and from treatment facilities to end-users. The cost includes the ditch digging, preparation, laying of the line, pressure testing, covering and other costs necessary to deliver potable water from the source to the end user, whether performed by force labor or contractor. All costs associated with water transmission and distribution line construction are budgeted and charged to this account.

81-14: Water wells – Costs of water wells includes platform construction, drilling rigging, outbuildings and other items associated with the building and structure of water wells, but do not include the equipment and machinery necessary for operation. Costs meeting this definition are budgeted and charged to this account.

81-16: Wastewater treatment facilities – Wastewater treatment facilities include the buildings, holding ponds and structures, treatment structures. Not included in this account is machinery and equipment attached to the structures and buildings necessary for operation. Costs meeting this definition are budgeted and charged to this account.

81-17: Sewer collection lines – Sewer collection lines includes the cost of ditch digging, preparation, laying of the line, pressure testing, covering and other costs necessary to transport wastewater from the source to the treatment facility, whether performed by force labor or contractor. Costs meeting this definition are budgeted and charged to this account.

81-30: Sewer lift stations – Sewer lift stations include the station structure and all costs associated with its construction. It does not include machinery and equipment necessary for operation of the lift station. All costs meeting this definition are budgeted and charged to this account.

81-40: Other – This account is used to record all buildings and structures that do not meet the definitions of other Buildings and Structures accounts, and includes structures such as swimming pools, tennis courts, parking lots, play equipment, etc. Costs meeting this definition are budgeted and charged to this account

## **82. Machinery and Equipment**

82-01: Furniture and fixtures - Furniture and fixtures used in this context are defined as equipment, and include desks, chairs, credenzas, tables and similar items meeting the City's capitalization policy. Costs meeting this definition are budgeted and charged to this account.

82-02: Machinery & equipment - Machinery and equipment include off-road machinery and equipment, i.e. backhoes, graders, bush hogs, tractor mowers; fixed machinery, i.e. tub grinders, generators, pumps; office equipment, i.e. paper shredders, calculators, copiers and playground equipment. This account does not include water and wastewater treatment machinery and equipment or computer equipment (meeting capitalization policy), which are covered in other accounts. Costs meeting this definition are budgeted and charged to this account.

82-04: Motor vehicles - Motor vehicles include licensed on-road vehicles, such as automobiles, dump trucks, pickups, tractor-trailer rigs, etc. Costs meeting this definition are budgeted and charged to this account.

82-06: Water system equipment – Water treatment equipment include all machinery and equipment necessary to produce, treat and convey water to meet potable water standards and includes pumps, chlorinators, clarifiers, gauges, etc. Costs meeting this definition are budgeted and charged to this account.

82-08: Wastewater treatment equipment - Wastewater system equipment includes all machinery and equipment necessary to convey and treat wastewater to meet TNRCC standards and includes pumps, chlorinators, clarifiers, digesters, gauges, etc. Costs meeting this definition are budgeted and charged to this account.

82-12: Meters & sets – Meters and sets include the cost of setting the meters and boxes, including material and labor. Costs of meters and sets are budgeted and charged to this account.

82-13: Communications equipment – Communications equipment includes purchase and installation costs of communication systems (telephone, computer, radio frequency) and individual equipment exceeding capitalization criteria. Costs meeting this definition are budgeted and charged to this account.

82-14: Software – Software meeting the City's capitalization criteria are to be budgeted and charged to this account.

82-28: Books – Books include legal volumes, patron library book collections, rare book collections and other volumes and collections that meet the city's capitalization policy. Items meeting this definition are budgeted and charged to this account.

85-99: Reclassification to PP&E - This account is used to reclassify fixed assets from various funds to fixed assets in the fixed asset system, and is used only by the Finance department.

## **FIXED ASSET POLICY**

### **(Abridged Version)**

#### **NEED FOR POLICY:**

The City does not have established procedures to account for the purchase, transfer and disposal of its property and equipment (fixed assets). These fixed assets represent a significant resource to the City for accomplishing its services to the citizens.

#### **PURPOSE OF POLICY:**

This policy establishes comprehensive guidelines to account for the acquisition, transfer and disposal of fixed assets for all City departments and ensure that the current physical characteristics of property are accurately reflected in City records.

#### **POLICY:**

Fixed Assets are long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. For purposes of this policy, capitalization of an asset must meet the following criteria:

1. \$5,000 on tangible personal property (furniture, fixtures, vehicles, computers, off road equipment, etc)
2. \$50,000 on **new** infrastructure including water, sewer, streets, bridges, storm water lines etc.,
3. For **improvements** to buildings, machinery & equipment, and vehicles the capital outlay must be greater than \$10,000 and either extend the useful life for 10 years or be greater than 10% of the original cost of the asset

**Example:** Replace engine in backhoe for \$13,500 and original cost was \$121,700—over \$10,000 and greater than 10% of the original cost = capital. If cost of the engine was less than \$12,170 and was not expected to extend the life for 10 years, the replacement would be maintenance.

**Example:** Replace roof on Main Fire Station for \$27,000, original cost was \$18,000—over \$10,000 and greater than 10% of the original cost and will more than likely extend the useful life for 10 years = capital.

Fixed asset acquisitions shall be reviewed and only items meeting the City's capitalization criteria (fixed asset definition) shall be charged to capital accounts.

Generally Accepted Accounting Principles (GAAP) will be followed in recording fixed asset purchases (direct and capital lease), construction work-in-progress, asset retirement, accumulated depreciation and depreciation expense.

## **MAJOR FIXED ASSET CATEGORIES:**

### **Summary of Major Fixed Asset Categories:**

**Land 80-01:** Is real property for which the City holds the title. The land cost includes appraisals, survey costs, recording fees and other charges necessary to acquire the land.

**Buildings 81-01:** Is a structure with a foundation and a roof that may or may not have full enclosure.

**Improvements other than buildings 81-02 through 81-40:** Are those that are not specifically identifiable as the costs to build a building. Assets that are normally included in this category are grading, paving, fencing, playground and picnic equipment, landscaping, irrigation systems, concrete work, miscellaneous structures, plumbing and electrical. Also included are utility improvements such as water and sewer transmission, distribution and collection lines, lift stations, pumping stations, etc.

**Machinery and equipment 82-02:** Is property that is complete within itself and is not a component (HVAC, plumbing, electrical, etc) of a building. Machinery and equipment such as backhoes, graders, caterpillars, bulldozers, portable generators, copiers, PCs, PC systems, table saws, welding machines, are examples of items included here.

**Computer Software 82-14:** *(A component of Machinery and equipment)*

Computer software, fixed assets, are purchased programmed computer instructions (application software) having a cost of at least \$10,000 and a useful life of greater than one year. Software developed by City staff is not recorded as a fixed asset unless it meets certain criteria to be determined.

**Vehicles 82-04:** Is road worthy equipment required to be licensed such as a car, bus, pickup truck, dump truck, motorcycle, or van used for transportation of City employees in the performance of their job duties.

**\*\*FIXED ASSETS PURCHASED UNDER CAPITAL LEASE:** (Not in Use in FY 2015)

A leased item must meet one (1) or more of the following criteria to be considered a fixed asset:

- ❖ **Transfer of ownership:** Ownership transfers to the City by the end of the lease term.
- ❖ **Lease purchase option:** Lease has a bargain purchase option (i.e. substantially less than fair market value).
- ❖ **Lease term:** The lease term is 75% or more of the leased property's estimated economic life.
- ❖ **Present value:** The present value of the minimum lease payment at the inception of the lease, excluding executory cost, is 90% or more of the fair market value of the leased property.

## **ASSET ACQUISITION AND COST BASIS DETERMINATION:**

**Definition of Acquisition:** Obtaining title to a fixed asset by direct purchase, capital lease agreement, construction, donation, transfer, improvement, or condemnation.

- ❖ **Direct purchase:** the purchase price plus the costs necessary to place the asset in use.
- ❖ **Capital Lease:** the lesser of the present value of lease payments or the fair value of the leased property. If no interest rate is stated in the lease, the discount rate should be the incremental borrowing rate for the City as determined by the Finance Department.
- ❖ **Construction:** the costs incurred during construction of an asset including those costs necessary to place the asset in service.
- ❖ **Developer Contributions:** the developer's cost basis for the construction of the asset.
- ❖ **Donation:** the fair market value of the asset on the date of the donation; the assessed value shall be used for land donations.
- ❖ **Transfer:** transfers between departments or locations are recorded at a cost no greater than net book value (cost less accumulated depreciation), the basis in the City's records at the time of transfer.
- ❖ **Improvements:** costs for asset improvements are added to the cost basis if they result in one of the following changes:
  - Additional or more valuable asset services
  - Extension of economic life of the asset
- ❖ **Condemnation:** fixed assets acquired through condemnation or the right of eminent domain is recorded at the cost deemed to be fair compensation for the property.

## **Cost Basis by Asset Category:**

- ❖ **Land:** includes the acquisition price, legal and title fees, survey, appraisal and recording fees, any unpaid taxes assumed, negotiation costs, etc.
- ❖ **Buildings:** include acquisition cost, costs of all fixtures permanently attached and made part of the building, and any other costs required to prepare the asset for its intended use. The recorded cost for a constructed building includes contractor payments, in-house labor cost, professional fees for architects, attorneys, appraisers, and financial advisors, damage claims, insurance, and other costs incurred during the period of construction required to prepare the asset for its intended use.

- ❖ **Improvements other than buildings:** include construction costs, including materials and labor and other charges incurred to prepare the asset for its intended use.
- ❖ **Machinery and Equipment:** include acquisition cost plus trade-in allowance, freight, taxes, installation costs, and other charges incurred to place the asset in use.

PCs/PC Systems: include equipment, software, and other costs incurred to prepare the asset for its intended use with some distinct rules and exceptions:

- All hardware costs for a new PC system (even if purchased from different vendors) is included in the cost of the fixed asset if the total value is \$1,000 or more.
- Printers are recorded as a separate fixed asset if the cost is \$1,000 or more; otherwise, printers may be recorded as a controllable (see Appendix B) asset or not recorded at all.
- The cost of individual PC components such as monitors and upgrades not purchased as part of the new system will be recorded as a separate fixed asset if the cost is \$1,000 or more.
- If PC systems include software that is not separately priced by the vendor, the software is considered to have no cost value and is recorded as part of the fixed asset.

Computer Software: include contract price, payments for modifications, training, etc. required to prepare the software for use.

- ❖ **Vehicles:** include the purchase price of the vehicle, delivery charges and any of the ancillary costs required to put the vehicle in service.

## **CONTROLLABLE ASSETS:**

**Definition:** A controllable asset is an asset that does not meet the City's criteria for a fixed asset, but due to the nature of the item, such as high likelihood of theft or compliance with state or federal guidelines, greater accountability is required. A controllable asset is tangible property with a value of less than \$1,000 and an expected useful life of one year or more. A minimum value of \$500 is recommended for recording controllable assets.

**Responsibility:** The department director will work with Finance to determine what additional types of assets should be included on the system as controllable assets. Basic criteria for determining that an asset is a controllable asset are:

- ❖ Will the loss of the asset be obvious or will you need a fixed asset inventory to determine that it is missing?
- ❖ Do state or federal guidelines require it to be tracked?
- ❖ Is the nature of the asset such that it needs to be tracked?
- ❖ Is the asset likely to be missing in this department's environment?

Departments may have other criteria that need to be considered due to their specific operations.

Controllable assets are subject to the same requirements as fixed assets regarding security, maintenance, and utilization. The owner department assumes responsibility for tracking and recording controllable assets. Controllable assets will not be reported in the City's audited financial statements.





**City of Lufkin**  
Five-Year Personnel History

| Department         | Fiscal 2017 | Fiscal 2018 | Fiscal 2019 | Fiscal 2020 | Fiscal 2021 |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| General Government |             |             |             |             |             |
| Full Time          | 2           | 2           | 2           | 2           | 2           |
| Part Time          | 0           | 0           | 0           | 0           | 0           |
| Total              | 2           | 2           | 2           | 2           | 2           |
| Administration     |             |             |             |             |             |
| Full Time          | 3           | 4           | 3           | 3           | 3           |
| Part Time          | 0           | 0           | 0           | 0           | 0           |
| Total              | 3           | 4           | 3           | 3           | 3           |
| Finance            |             |             |             |             |             |
| Full Time          | 10          | 10          | 10          | 10          | 9           |
| Part Time          | 0           | 0           | 0           | 0           | 0           |
| Total              | 10          | 10          | 10          | 10          | 9           |
| Legal              |             |             |             |             |             |
| Full Time          | 2           | 1           | 0           | 0           | 0           |
| Part Time          | 0           | 0           | 0           | 0           | 0           |
| Total              | 2           | 1           | 0           | 0           | 0           |
| Municipal Court    |             |             |             |             |             |
| Full Time          | 6           | 6           | 6           | 6           | 4           |
| Part Time          | 0           | 0           | 0           | 0           | 0           |
| Total              | 6           | 6           | 6           | 6           | 4           |
| City Marshall      |             |             |             |             |             |
| Full Time          | 1           | 1           | 1           | 1           | 1           |
| Part Time          | 1           | 1           | 1           | 1           | 1           |
| Total              | 2           | 2           | 2           | 2           | 2           |
| Human Resources    |             |             |             |             |             |
| Full Time          | 6           | 6           | 6           | 6           | 5           |
| Part Time          | 0           | 0           | 0           | 0           | 0           |
| Total              | 6           | 6           | 6           | 6           | 5           |

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

| Department                    | Fiscal 2017 | Fiscal 2018 | Fiscal 2019 | Fiscal 2020 | Fiscal 2021 |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Building Services</b>      |             |             |             |             |             |
| Full Time                     | 2           | 2           | 2           | 2           | 2           |
| Part Time                     | 1           | 1           | 1           | 1           | 1           |
| Total                         | 3           | 3           | 3           | 3           | 3           |
| <b>Information Technology</b> |             |             |             |             |             |
| Full Time                     | 7           | 7           | 7           | 8           | 7           |
| Part Time                     | 0           | 0           | 0           | 0           | 0           |
| Total                         | 7           | 7           | 7           | 8           | 7           |
| <b>Police</b>                 |             |             |             |             |             |
| Full Time                     | 100         | 100         | 101         | 101         | 100         |
| Part Time                     | 1           | 1           | 1           | 1           | 1           |
| Total                         | 101         | 101         | 102         | 102         | 101         |
| <b>Fire</b>                   |             |             |             |             |             |
| Full Time                     | 80          | 80          | 80          | 85          | 85          |
| Part Time                     | 0           | 0           | 0           | 0           | 0           |
| Total                         | 80          | 80          | 80          | 85          | 85          |
| <b>Inspection Services</b>    |             |             |             |             |             |
| Full Time                     | 8           | 8           | 0           | 0           | 0           |
| Part Time                     | 0           | 0           | 0           | 0           | 0           |
| Total                         | 8           | 8           | 0           | 0           | 0           |
| <b>Animal Control</b>         |             |             |             |             |             |
| Full Time                     | 11          | 11          | 11          | 11          | 11          |
| Part Time                     | 0           | 0           | 0           | 0           | 0           |
| Total                         | 11          | 11          | 11          | 11          | 11          |
| <b>Engineering</b>            |             |             |             |             |             |
| Full Time                     | 9           | 7           | 16          | 16          | 15          |
| Part Time                     | 0           | 0           | 0           | 0           | 0           |
| Total                         | 9           | 7           | 16          | 16          | 15          |

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

| Department                                 | Fiscal<br>2017 | Fiscal 2018 | Fiscal 2019 | Fiscal 2020 | Fiscal 2021 |
|--|----------------|-------------|-------------|-------------|-------------|
| <b>Streets</b>                             |                |             |             |             |             |
| Full Time                                  | 34             | 33          | 33          | 33          | 30          |
| Part Time                                  | 1              | 1           | 1           | 1           | 1           |
| Total                                      | 35             | 34          | 34          | 34          | 31          |
| <b>Parks &amp; Recreation</b>              |                |             |             |             |             |
| Full Time                                  | 27             | 26          | 25          | 25          | 22          |
| Part Time                                  | 5              | 5           | 5           | 5           | 5           |
| Total                                      | 32             | 31          | 30          | 30          | 27          |
| <b>Fleet Maintenance</b>                   |                |             |             |             |             |
| Full Time                                  | 7              | 8           | 8           | 8           | 7           |
| Part Time                                  | 0              | 0           | 0           | 0           | 0           |
| Total                                      | 7              | 8           | 8           | 8           | 7           |
| <b>Planning &amp; Zoning</b>               |                |             |             |             |             |
| Full Time                                  | 3              | 2           | 0           | 0           | 0           |
| Part Time                                  | 0              | 0           | 0           | 0           | 0           |
| Total                                      | 3              | 2           | 0           | 0           | 0           |
| <b>Community Development (Main Street)</b> |                |             |             |             |             |
| Full Time                                  | 3              | 0           | 0           | 0           | 0           |
| Part Time                                  | 0              | 0           | 0           | 0           | 0           |
| Total                                      | 3              | 0           | 0           | 0           | 0           |
| <b>Ellen Trout Zoo</b>                     |                |             |             |             |             |
| Full Time                                  | 24             | 26          | 26          | 26          | 26          |
| Part Time                                  | 2              | 2           | 2           | 2           | 2           |
| Total                                      | 26             | 28          | 28          | 28          | 28          |
| <b>Kurth Memorial Library</b>              |                |             |             |             |             |
| Full Time                                  | 10             | 10          | 10          | 10          | 8           |
| Part Time                                  | 6              | 6           | 7           | 7           | 3           |
| Total                                      | 16             | 16          | 17          | 17          | 11          |

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

| Department            | Fiscal 2017 | Fiscal 2018 | Fiscal 2019 | Fiscal 2020 | Fiscal 2021 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Utility Collections   |             |             |             |             |             |
| Full Time             | 12          | 12          | 12          | 12          | 11          |
| Part Time             | 0           | 0           | 0           | 0           | 0           |
| Total                 | 12          | 12          | 12          | 12          | 11          |
| Wastewater Treatment  |             |             |             |             |             |
| Full Time             | 20          | 19          | 19          | 19          | 19          |
| Part Time             | 1           | 1           | 1           | 1           | 1           |
| Total                 | 21          | 20          | 20          | 20          | 20          |
| Water Production      |             |             |             |             |             |
| Full Time             | 1           | 1           | 1           | 1           | 1           |
| Part Time             | 1           | 1           | 1           | 1           | 1           |
| Total                 | 2           | 2           | 2           | 2           | 2           |
| Water/Sewer Utilities |             |             |             |             |             |
| Full Time             | 38          | 40          | 40          | 40          | 35          |
| Part Time             | 0           | 0           | 0           | 0           | 0           |
| Total                 | 38          | 40          | 40          | 40          | 35          |
| Solid Waste           |             |             |             |             |             |
| Full Time             | 26          | 27          | 27          | 27          | 27          |
| Part Time             | 0           | 0           | 0           | 0           | 0           |
| Total                 | 26          | 27          | 27          | 27          | 27          |
| Recycling             |             |             |             |             |             |
| Full Time             | 7           | 7           | 7           | 6           | 4           |
| Part Time             | 0           | 0           | 0           | 0           | 0           |
| Total                 | 7           | 7           | 7           | 6           | 4           |

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

| Department | Fiscal 2017 | Fiscal 2018 | Fiscal 2019 | Fiscal 2020 | Fiscal 2021 |
|------------|-------------|-------------|-------------|-------------|-------------|
|------------|-------------|-------------|-------------|-------------|-------------|

Convention Center

|           |   |   |   |   |   |
|-----------|---|---|---|---|---|
| Full Time | 8 | 8 | 8 | 8 | 7 |
| Part Time | 0 | 0 | 0 | 0 | 0 |
| Total     | 8 | 8 | 8 | 8 | 7 |

Special Recreation Fund

|           |    |    |    |    |    |
|-----------|----|----|----|----|----|
| Full Time | 0  | 0  | 0  | 0  | 0  |
| Part Time | 25 | 25 | 25 | 25 | 25 |
| Total     | 25 | 25 | 25 | 25 | 25 |

Economic Development

|           |   |   |   |   |   |
|-----------|---|---|---|---|---|
| Full Time | 2 | 2 | 2 | 2 | 2 |
| Part Time | 0 | 0 | 0 | 0 | 0 |
| Total     | 2 | 2 | 2 | 2 | 2 |

Lufkin Convention & Visitor Bureau

|           |   |   |   |   |   |
|-----------|---|---|---|---|---|
| Full Time | 2 | 3 | 2 | 2 | 2 |
| Part Time | 0 | 0 | 0 | 0 | 0 |
| Total     | 2 | 3 | 2 | 2 | 2 |

|                 |     |     |     |     |     |
|-----------------|-----|-----|-----|-----|-----|
| Total Full Time | 471 | 469 | 465 | 470 | 445 |
| Total Part Time | 44  | 44  | 45  | 45  | 41  |
| Total Employees | 515 | 513 | 510 | 515 | 486 |

CITY OF LUFKIN  
WATER/WASTEWATER FUND

Fiscal 2019, 2020 and Fiscal 2021 General & Administrative Charges Comparison  
Revised 6/15/20

**PROPOSED**

| Cost Center                    | Costs Allocated       |                               |                       |                               |                       |                               | EST. |
|--------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|------|
|                                | Percent<br>to General | FY 2019<br>Budget             | Percent<br>to General | FY 2020<br>Budget             | Percent<br>to General | FY 2021<br>Budget             |      |
| City Council/City Secretary    | 25%                   | \$ 90,373.50                  | 25%                   | \$ 93,336.25                  | 25%                   | \$ 77,333.50                  |      |
| City Administration            | 42%                   | \$ 287,237.58                 | 42%                   | \$ 234,842.40                 | 45%                   | \$ 301,197.15                 |      |
| Finance                        | 40%                   | \$ 314,897.60                 | 40%                   | \$ 320,991.20                 | 40%                   | \$ 314,219.60                 |      |
| Legal                          | 30%                   | \$ 34,894.83                  | 29%                   | \$ 36,203.97                  | 33%                   | \$ 6,866.31                   |      |
| Human Resources/Purchasing     | 45%                   | \$ 188,591.48                 | 44%                   | \$ 195,441.84                 | 44%                   | \$ 184,771.40                 |      |
| Municipal Building             | 20%                   | \$ 63,498.20                  | 20%                   | \$ 64,365.40                  | 20%                   | \$ 62,357.40                  |      |
| Information Technology         | 35%                   | \$ 284,153.45                 | 35%                   | \$ 378,905.10                 | 35%                   | \$ 370,537.30                 |      |
| Fire Department <sup>(1)</sup> |                       |                               |                       |                               |                       |                               |      |
| Emergency Management           | 25%                   | \$ 12,938.75                  | 25%                   | \$ 18,832.50                  | 25%                   | \$ 13,781.75                  |      |
| Engineering                    | 65%                   | \$ 917,464.60                 | 65%                   | \$ 913,000.40                 | 65%                   | \$ 839,036.25                 |      |
| Street                         | 11%                   | \$ 419,181.73                 | 11%                   | \$ 462,921.79                 | 11%                   | \$ 440,754.46                 |      |
| Fleet Maintenance              | 35%                   | <u>\$ 175,190.75</u>          | 35%                   | <u>\$ 176,220.80</u>          | 35%                   | <u>\$ 176,167.95</u>          |      |
| Total to General               |                       | <u><u>\$ 2,788,422.47</u></u> |                       | <u><u>\$ 2,895,061.65</u></u> |                       | <u><u>\$ 2,787,023.07</u></u> |      |

<sup>1</sup> Hydrant Maintenance

CITY OF LUFKIN  
SOLID WASTE & RECYCLING FUND  
Fiscal 2019, 2020 and Fiscal 2021 General & Administrative Charges Comparison

| Cost Center                      | Costs Allocated       |                   |                       |                   |                       |                   | EST. |
|----------------------------------|-----------------------|-------------------|-----------------------|-------------------|-----------------------|-------------------|------|
|                                  | Percent<br>to General | FY 2019<br>Budget | Percent<br>to General | FY 2020<br>Budget | Percent<br>to General | FY 2021<br>Budget |      |
| City Council/City Secretary      | 20%                   | \$ 72,298.80      | 20%                   | \$ 73,894.20      | 20%                   | \$ 61,866.80      |      |
| City Administration              | 40%                   | \$ 239,364.65     | 35%                   | \$ 179,718.70     | 35%                   | \$ 234,264.45     |      |
| Finance                          | 38%                   | \$ 275,535.40     | 35%                   | \$ 277,418.40     | 35%                   | \$ 274,942.15     |      |
| Legal                            | 30%                   | \$ 36,098.10      | 30%                   | \$ 32,912.70      | 30%                   | \$ 6,242.10       |      |
| Human Resources/Purchasing       | 35%                   | \$ 150,015.95     | 35%                   | \$ 153,275.85     | 35%                   | \$ 146,977.25     |      |
| Municipal Building               | 5%                    | \$ 15,874.55      | 5%                    | \$ 16,020.35      | 5%                    | \$ 15,589.35      |      |
| Information Technology           | 35%                   | \$ 202,966.75     | 25%                   | \$ 262,346.49     | 25%                   | \$ 259,376.11     |      |
| Emergency Management             | 25%                   | \$ 12,938.75      | 25%                   | \$ 18,832.50      | 25%                   | \$ 13,781.75      |      |
| Engineering                      | 25%                   | \$ 338,756.16     | 24%                   | \$ 332,059.92     | 24%                   | \$ 309,798.00     |      |
| Street                           | 14%                   | \$ 533,504.02     | 14%                   | \$ 600,434.10     | 15%                   | \$ 580,959.30     |      |
| Fleet Maintenance                | 40%                   | \$ 195,212.55     | 39%                   | \$ 193,368.24     | 39%                   | \$ 196,301.43     |      |
| Total to General                 |                       | \$ 2,123,449.70   |                       | \$ 2,140,281.45   |                       | \$ 2,100,098.69   |      |
| Transfer to Water and Sewer Fund | 15%                   | \$ 131,408.10     | 15%                   | \$ 126,555.30     | 15%                   | \$ 140,820.45     |      |
|                                  |                       | \$ 2,252,635.55   |                       | \$ 2,266,836.75   |                       | \$ 2,240,919.14   |      |



CITY OF LUFKIN  
ECONOMIC DEVELOPMENT  
Fiscal 2021 General & Administrative Charges Comparison

| Cost Center                 | FY2021 Dept Budget  | Dept Budget as Percent of Total General Fund Appropriation | Economic Development to Total General Fund Appropriation | Estimated FY2021 Budget |
|-----------------------------|---------------------|--|--|-------------------------|
| City Council/City Secretary | \$ 309,334          | 0.82%  | \$ 47,080  | \$ 390                  |
| City Administration         | \$ 669,327          | 1.77%  | \$ 47,080  | \$ 830                  |
| Finance                     | \$ 785,549          | 2.08%  | \$ 47,080  | \$ 980                  |
| Legal                       | \$ 20,807           | 0.06%  | \$ 47,080  | \$ 30                   |
| Human Resources/Purchasing  | \$ 419,935          | 1.11%  | \$ 47,080  | \$ 520                  |
| Municipal Building          | \$ 311,787          | 0.82%  | \$ 47,080  | \$ 390                  |
| Information Technology      | \$ 1,058,678        | 2.80%  | \$ 47,080  | \$ 1,320                |
| Engineering                 | \$ 1,290,825        | 3.41%  | \$ 47,080  | \$ 1,610                |
| Street                      | \$ 3,873,062        | 10.25%   | \$ 47,080  | \$ 4,820                |
| Total to General            | <u>\$ 8,739,304</u> |  |  | <u>\$ 10,890</u>        |

|  |               |
|--|---------------|
| Economic Development Budget FY2021   | 1,334,167     |
| General Fund Budget FY2021   | 37,804,367    |
| Relationship between Economic Development/General Fund Appropriation in %  | 3.53%         |
| Relationship between Economic Development/General Fund Appropriation in \$ | <u>47,080</u> |

CITY OF LUFKIN  
LUFKIN CONVENTION & VISITOR BUREAU  
Fiscal 2021 General & Administrative Charges Comparison

| Cost Center                 | FY2021 Dept Budget  | Dept Budget as Percent of Total General Fund Appropriation | LCVB Total to Total General Fund Appropriation | Estimated FY2021 Budget |
|-----------------------------|---------------------|--|--|-------------------------|
| City Council/City Secretary | \$ 309,334          | 0.82%  | \$ 1,830                                       | \$ 10                   |
| City Administration         | \$ 669,327          | 1.77%  | \$ 1,830                                       | \$ 30                   |
| Finance                     | \$ 785,549          | 2.08%  | \$ 1,830                                       | \$ 40                   |
| Legal                       | \$ 20,807           | 0.06%  | \$ 1,830                                       | \$ -                    |
| Human Resources/Purchasing  | \$ 419,935          | 1.11%  | \$ 1,830                                       | \$ 20                   |
| Municipal Building          | \$ 311,787          | 0.82%  | \$ 1,830                                       | \$ 20                   |
| Information Technology      | \$ 1,058,678        | 2.80%  | \$ 1,830                                       | \$ 50                   |
| Engineering                 | \$ 1,290,825        | 3.41%  | \$ 1,830                                       | \$ 60                   |
| Street                      | \$ 3,873,062        | 10.25%   | \$ 1,830                                       | \$ 190                  |
| Total to General            | <u>\$ 8,739,304</u> |  |  | <u>\$ 420</u>           |

|  |              |
|--|--------------|
| Lufkin Convention & Visitor Bureau Budget FY2021             | 263,248      |
| General Fund Budget FY2021                                   | 37,804,367   |
| Relationship between LCVB / General Fund Appropriation in %  | 0.70%        |
| Relationship between LCVB / General Fund Appropriation in \$ | <u>1,830</u> |