

DRAFT ANNUAL OPERATING BUDGET

FOR FISCAL YEAR
OCTOBER 1, 2021 - SEPTEMBER 30, 2022



Mark Hicks
Mayor

City Council

Guessippina Bonner
Ward 1

Robert Shankle
Ward 2

Lynn Torres
Ward 3

Wes Suiter
Ward 4

Rocky Thigpen
Ward 5

Trent Burfine
Ward 6

Bruce Green, 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 \$541,944, which is a 5.33% 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 \$130,851.

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

For:

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.531135/100	\$0.531135
No New Revenue Tax Rate:	\$0.507780/100	
No New Revenue Maintenance & Operation Tax Rate:	\$0.375913/100	
Voter Approval Tax Rate:	\$0.544191/100	
Debt Rate:	\$0.140000/100	

Total debt obligation for City of Lufkin secured by property taxes: \$35,765,000.00



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 2021-2022 Annual Budget

Tax Rate

The proposed tax rate for Fiscal Year 2022 is \$0.531135, which is greater than the No-New Revenue tax rate of \$0.507780. The breakdown will be \$.391135 for O&M, and \$.1400 for debt service.

General Fund

- Removed transfer for grounds maintenance worker from Special Recreation Fund to the General Fund.
- Removed payment for contract with Union Pacific for downtown parking from Street and Water/Sewer Fund.
- Added Fire Department assignment pay for Fire Investigators.
- Purchase Fire Department Operative IQ Software (increase efficiency of management of supplies inventory).
- Fire Department TIFMAS overtime and expenses added to Contingency Fund.
- Added one zookeeper position to Ellen Trout Zoo.

Hotel/Motel Tax Fund

- Transferred convention operation to Convention Services Fund. Transferred LCVB operations to Lufkin Convention & Visitor's Bureau Fund.

Convention Services Fund

- New Fund for FY 2022. Includes operation activity for the Convention Center.

Special Recreation Fund

- Added Gymnastic equipment for Parks & Recreation in Special Recreation Fund.

Lufkin Convention & Visitor's Bureau

- Includes operation activity for LCVB.
- Approved Softball tournament (budget neutral).
- Approved New Year's Eve Celebration (budget neutral).

-Consolidated Community Development Downtown with LCVB.

Technology Amortization Fund

-New Fund for FY2022. Computer leases were transferred from various Funds/departments to this Fund for amortization purposes.

All

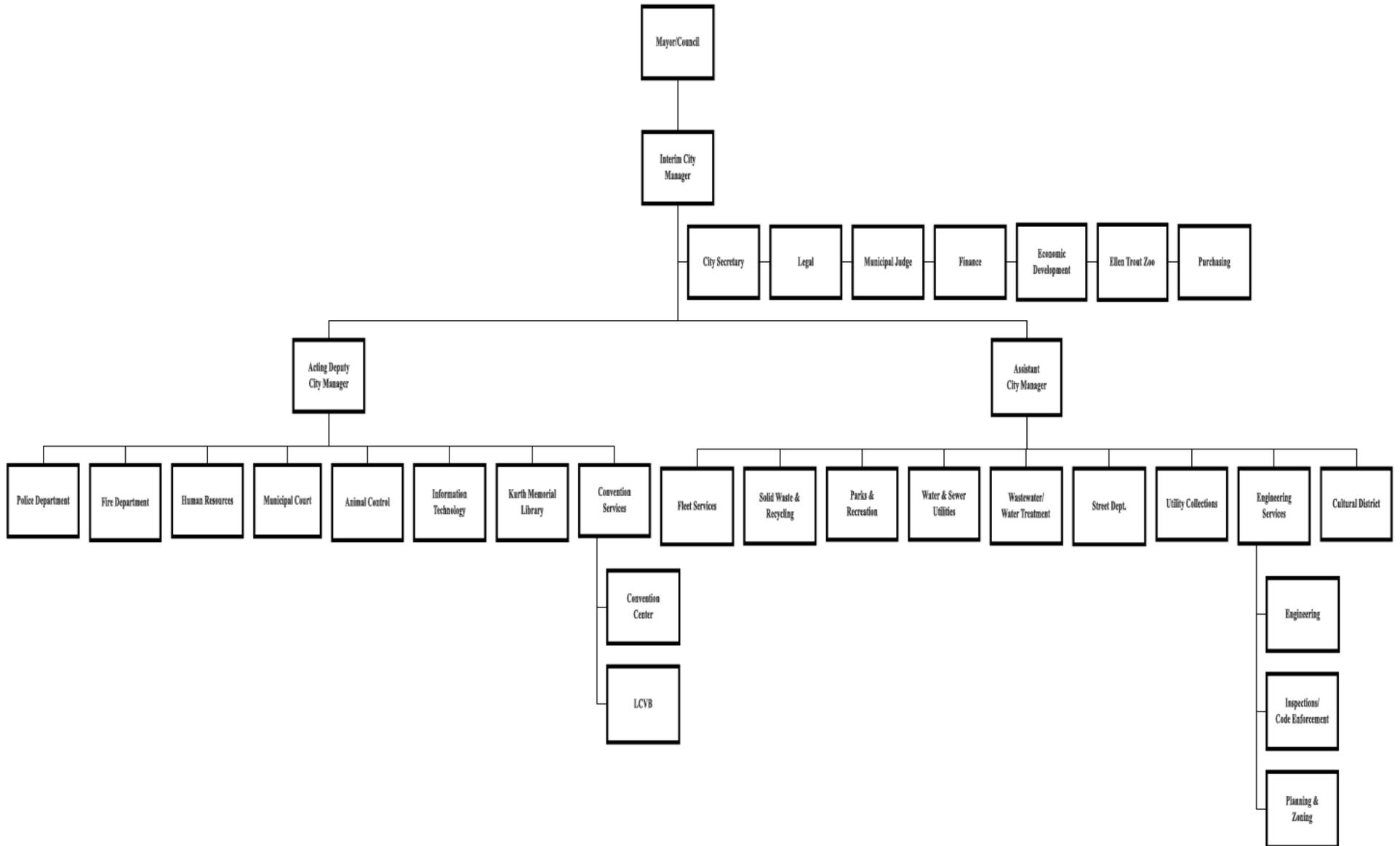
-Proposed 4% increase to Public Safety & Public Works employees, 3% for all other City employees.

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					
Library					
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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lufkin
Texas**

For the Fiscal Year Beginning

October 01, 2020



Executive Director

**CITY OF LUFKIN
FY2022 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 15, 2021	Budget Kickoff Room 102 @ 9 am	Department Heads, Applicable Staff and Budget Team	Initial budget meeting to establish guidelines for the FY2022 budget process, budget format, requirements, and distribute budget instruction manuals and materials.
May 11, 2021	Send Budget Review Schedule to Department Heads	Laura Flores	Schedule of meetings will be developed and sent to department heads.
May 14, 2021	FY 2021 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.
May 14, 2021	FY2022 Proposed Revenue and Budget Expenditures	Department Heads and Applicable Staff	Completed Revenue estimates and current year annualized expenditures for FY2022 are due in H.T.E. from responsible departments.
May 17, 2021	Change Security @ 8 AM	All Departments	Change Authority in HTE so that no further changes can be made to the FY2022 Proposed Revenue Estimates and Expenditures by the Departments.

May 24-26	Review Current FY2021 & FY2022 budget line items.	City Administration & Budget Team	Review of department budgets for justification and details. Line items will be reviewed for preparation of departmental meetings.
June 1 – June 7, 2021	Departmental FY2021 (CYR) & FY2022 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 15, 2021	Completed FY2022 Departmental Budget Page Due to Finance Dept.	Department Heads and Applicable Staff	Completed FY2022 Departmental Budget Page due to Finance Dept. including <u>UPDATED</u> Mission Statements, Description of Services, Work Program, and Performance Measures.
June 28, 2021	Council Budget Workshop. Mid-Year Budget Amendment to Council	City Council & City Staff	Council review of departmental budget requests Presentation of FY2021 Revised Budget, Mid-Year Budget Amendment to City Council for 1 st Reading.
July 20, 2021	Mid-Year Budget Amendment to Council	Finance Department, City Manager	Presentation of FY2021 Revised Budget, Mid-Year Budget Amendment to City Council for 2 nd Reading and Approval.
July 25, 2021 (by July 31, 2021)	Receive Certified Property Values	Chief Appraiser	Complete Ad Valorem revenue projections for budget.
August 3, 2021	Establish meeting dates for Public hearings, Budget and tax	City Council	Council sets date for public hearings on the proposed budget and on the tax rate.
August 7, 2021	No-new-revenues and voter-approval Tax Rates Published	Tax Assessor/Collector /Finance Director	The effective tax rate for fiscal 2021 is published in the local newspaper and City's website. Tex.Tax Code 26.04 (e).
August 13, 2021	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 17, 2021	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 30, 2021	Publish notice of budget hearing	Budget team	Publish notice of budget hearing in local newspaper and on the City of Lufkin website.
August 30, 2021	Notice of Proposed Tax Rate	City Secretary/Finance Director	1 st 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 7, 2021	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 2021/2022 Operating Budget.
	1 st Reading of Budget Ordinance*	City Council	First reading of Budget Ordinance.
	1 st Public Hearing on Tax Rate	City Council	First public hearing on proposed tax rate.
	1 st Reading of Tax Rate Ordinance	City Council	First reading of Tax Rate Ordinance
September 21, 2021	1 st Reading of Water and Sewer Rates		First reading of Water & Sewer rate Ordinance
	2 nd Reading of Budget Ordinance*	City Council	Second reading of Budget Ordinance and adoption.
	2 nd Reading of Tax Rate Ordinance	City Council	Second reading of Tax Rate Ordinance and adoption.
	2 nd Reading of Water & Sewer Rate Ordinance		Second reading of Water & Sewer Rate Ordinance and adoption.
December 3, 2021	Distribution of Final Budget Document	Budget Team	Final Budget Document published and distributed.

* Requires 72 hour Open Meeting Notice

CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balances				
General Fund	\$ 11,018,340	\$ 10,984,389	\$ 12,772,496	\$ 12,921,636
Water/Wastewater Fund	4,947,490	5,372,887	5,482,294	5,689,710
Solid Waste Disposal Fund	5,059,240	5,116,629	4,632,134	4,946,898
Hotel/Motel Tax Fund	198,727	129,898	974,946	1,089,177
Convention Services Fund	-	-	-	-
Special Recreation Fund	110,448	(10,920)	43,144	85,112
Pines Theater Fund	(78,584)	(102,591)	(71,860)	(93,120)
Ellen Trout Zoo Fund	1,843,965	1,611,804	1,901,261	1,901,262
Court Security/Technology Fund	47,792	74,427	66,481	85,056
Main St/Comm Dev. Downtown Impr	39,065	33,515	35,246	35,388
Animal Control-Kurth Grant Fund	40,533	39,558	87,699	88,799
Animals Attic Gift Shop Fund	31,685	31,346	42,957	63,557
General Obligation Debt				
Service Fund	2,163,768	2,214,396	2,163,768	2,169,163
Equipment Acquisition & Repl Fund	8,149,380	9,812,987	9,914,005	10,292,419
Technology Amortization Fund	-	-	-	1,250,000
Sub-Total Operating Funds	<u>\$ 33,571,849</u>	<u>\$ 35,308,325</u>	<u>\$ 38,044,571</u>	<u>\$ 40,525,057</u>
Economic Development Fund	8,439,191	8,144,395	9,996,920	9,933,495
Lufkin Convention & Visitor Bureau	683,730	780,781	-	-
Total Beginning Balances	<u>\$ 42,694,770</u>	<u>\$ 44,233,501</u>	<u>\$ 48,041,491</u>	<u>\$ 50,458,552</u>
Revenues and Transfers In				
General Fund	\$ 35,506,272	\$ 33,543,106	\$ 37,045,240	\$ 34,552,788
Water/Wastewater Fund	17,910,613	17,843,970	17,169,325	17,395,987
Solid Waste Disposal Fund	7,178,206	6,975,000	7,118,412	7,072,150
Hotel/Motel Tax Fund	1,003,996	1,095,100	1,102,336	951,070
Convention Services Fund				891,766
Special Recreation Fund	153,966	339,100	374,420	360,568
Pines Theater Fund	106,162	83,500	48,485	172,876
Ellen Trout Zoo Fund	332,439	380,515	319,800	397,241
Court Security/Technology Fund	20,006	21,400	21,000	22,400
Main St/Comm Dev. Downtown Impr	5,347	11,900	10,492	300
Animal Control-Kurth Grant Fund	146,131	101,615	51,100	50,500
Animals Attic Gift Shop Fund	35,946	400	40,600	400
General Obligation Debt				
Service Fund	12,127,550	6,110,081	6,123,081	5,059,053
Equipment Acquisition & Repl Fund	2,935,576	2,589,826	2,642,211	2,282,351
Technology Amortization Fund	-	-	1,250,000	186,415
Sub-Total Operating Funds	<u>\$ 77,462,210</u>	<u>\$ 69,095,513</u>	<u>\$ 73,316,502</u>	<u>\$ 69,395,865</u>
Economic Development Fund	8,247,380	2,016,738	2,238,410	1,945,232
Lufkin Convention & Visitor Bureau	326,233	342,800	-	692,381
Total Revenues & Transfers In	<u>\$ 86,035,823</u>	<u>\$ 71,455,051</u>	<u>\$ 75,554,912</u>	<u>\$ 72,033,478</u>
Less: Interfund Transfers in	10,320,288	8,476,840	11,426,622	8,039,565
Net Budget Revenue	<u>\$ 75,715,535</u>	<u>\$ 62,978,211</u>	<u>\$ 64,128,290</u>	<u>\$ 63,993,913</u>
Total Funds Available	<u>\$ 118,410,305</u>	<u>\$ 107,211,712</u>	<u>\$ 112,169,781</u>	<u>\$ 114,452,465</u>

**CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2022 Operating Budget**

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Appropriations and Transfers Out				
General Fund	\$ 33,752,120	\$ 33,530,694	\$ 36,896,100	\$ 34,278,629
Water/Wastewater Fund	17,374,318	17,246,154	16,961,909	16,101,324
Solid Waste Disposal Fund	7,535,805	6,827,776	6,803,648	6,741,500
Hotel/Motel Tax Fund	1,008,462	1,066,274	988,105	1,620,992
Convention Services Fund	-	-	-	599,366
Special Recreation Fund	221,570	337,952	332,452	327,574
Pines Theater Fund	99,430	78,900	69,745	79,500
Ellen Trout Zoo Fund	275,177	348,835	319,799	362,610
Court Security/Technology Fund	1,317	5,000	2,425	12,220
Main St/Comm Dev. Downtown Impr	9,166	11,100	10,350	-
Animal Control- Kurth Grant Fund	98,965	101,115	50,000	50,500
Animals Attic Gift Shop Fund	24,674	-	20,000	-
General Obligation Debt				
Service Fund	11,992,092	6,117,686	6,117,686	5,199,297
Equipment Acquisition & Repl Fund	2,231,263	1,002,431	2,263,797	2,156,500
Technology Amortization Fund	-	-	-	186,415
Sub-Total Operating Funds	<u>\$ 74,624,359</u>	<u>\$ 66,673,917</u>	<u>\$ 70,836,016</u>	<u>\$ 67,716,427</u>
Economic Development Fund	6,313,592	1,921,637	2,301,835	1,665,936
Lufkin Convention & Visitor Bureau	229,182	250,942	-	261,695
Total Appropriations & Transfers Out	<u>81,167,133</u>	<u>68,846,496</u>	<u>73,137,851</u>	<u>69,644,058</u>
Less: Interfund Transfers Out	<u>10,320,288</u>	<u>8,476,840</u>	<u>11,426,622</u>	<u>8,039,565</u>
Net Budget Appropriations	<u>\$ 70,846,845</u>	<u>\$ 60,369,656</u>	<u>\$ 61,711,229</u>	<u>\$ 61,604,493</u>
Ending Balances				
General Fund	12,772,492	10,996,801	12,921,636	13,195,795
Water/Wastewater Fund	5,483,785	5,970,703	5,689,710	6,984,373
Solid Waste Disposal Fund	4,701,641	5,263,853	4,946,898	5,277,548
Hotel/Motel Tax Fund	194,261	158,724	1,089,177	419,255
Convention Services Fund				292,400
Special Recreation Fund	42,844	(9,772)	85,112	118,106
Pines Theater Fund	(71,852)	(97,991)	(93,120)	256
Ellen Trout Zoo Fund	1,901,227	1,643,484	1,901,262	1,935,893
Court Security/Technology Fund	66,481	90,827	85,056	95,236
Main Street/Comm Dev Dwntrwn	35,246	34,315	35,388	35,688
Animal Control- Kurth Grant Fund	87,699	40,058	88,799	88,799
Animals Attic Gift Shop Fund	42,957	31,746	63,557	63,957
General Obligation Debt				
Service Fund	2,299,226	2,206,791	2,169,163	2,028,919
Equipment Acquisition & Repl Fund	8,853,693	11,400,382	10,292,419	10,418,270
Technology Amortization Fund	-	-	1,250,000	1,250,000
Sub-Total Operating Funds	<u>\$ 36,409,700</u>	<u>\$ 37,729,921</u>	<u>\$ 40,525,057</u>	<u>\$ 42,204,495</u>
Economic Development Fund	10,372,979	8,239,496	9,933,495	10,212,791
Lufkin Convention & Visitor Bureau	780,781	872,639	-	430,686
Total Ending Balances	<u>47,563,460</u>	<u>46,842,056</u>	<u>50,458,552</u>	<u>52,847,972</u>
Total Funds Applied	<u>\$ 118,410,305</u>	<u>\$ 107,211,712</u>	<u>\$ 112,169,781</u>	<u>\$ 114,452,465</u>

CITY OF LUFKIN
GENERAL FUND SUMMARY
Fiscal Year 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 11,018,340	\$ 10,984,389	\$ 12,772,496	\$ 12,921,636
Revenues				
Taxes	22,484,278	21,885,825	23,711,681	23,051,964
Franchise taxes	2,333,362	2,398,500	2,276,449	2,298,975
Licenses & permits	671,638	417,220	382,185	398,220
Charges for service	2,835,238	2,672,374	2,597,066	2,682,566
Fines & forfeitures	424,656	474,050	416,400	401,050
Miscellaneous revenue	875,573	418,337	721,464	537,127
Inter-governmental revenue	57,177	-	1,693,728	-
Sub-Total	29,681,922	28,266,306	31,798,973	29,369,902
Intra-governmental revenue	5,824,350	5,276,800	5,246,267	5,182,886
Total Revenues & Transfers	35,506,272	33,543,106	37,045,240	34,552,788
Total Funds Available	\$ 46,524,612	\$ 44,527,495	\$ 49,817,736	\$ 47,474,424
Expenditures				
Personnel services	\$ 26,617,203	\$ 25,633,181	\$ 25,553,246	\$ 25,916,848
Supplies	1,352,985	1,474,284	1,631,747	1,576,221
Equipment maintenance	1,509,325	1,845,000	1,882,078	1,849,626
Miscellaneous services	3,884,641	4,278,371	4,326,132	4,506,592
Sundry charges	108,801	117,400	117,178	130,600
Debt service	-	17,458	17,458	17,457
Transfers out	200,000	165,000	336,335	281,285
Capital outlay/Various Projects	79,165	-	3,031,926	-
Total Operating Expenditures	33,752,120	33,530,694	36,896,100	34,278,629
Excess(deficiency) of revenues over expenditures	1,754,152	12,412	149,140	274,159
Fund balance ending	12,772,492	10,996,801	12,921,636	13,195,795
Total Funds Applied	\$ 46,524,612	\$ 44,527,495	\$ 49,817,736	\$ 47,474,424
General government	\$ 3,936,304	\$ 3,709,870	\$ 4,002,015	\$ 3,962,901
Public safety	20,106,263	19,960,055	19,849,722	19,674,043
Public works	5,174,758	5,461,431	5,298,476	5,320,122
Culture and recreation	3,987,993	3,809,903	3,674,841	3,792,644
Capital Outlay/Projects	-	-	2,968,735	-
Non departmental	546,802	589,435	1,102,311	1,528,919
Total Departmental Expenditures	33,752,120	33,530,694	36,896,100	34,278,629
Excess(deficiency) of revenues over expenditures	1,754,152	12,412	149,140	274,159
Fund balance ending	12,772,492	10,996,801	12,921,636	13,195,795
Total Funds Applied	\$ 46,524,612	\$ 44,527,495	\$ 49,817,736	\$ 47,474,424
Fund balance requirements	8,438,030	8,382,674	8,382,674	8,569,657
Amount over Policy	\$ 4,334,462	\$ 2,614,128	\$ 4,538,963	\$ 4,626,138

**CITY OF LUFKIN
GENERAL FUND
REVENUE BY SOURCE
Fiscal Year 2022 Operating Budget**

SOURCE OF REVENUE	<u>FY2020</u> <u>Actual</u>	<u>FY2021</u> <u>Budget</u>	<u>FY2021</u> <u>Adjusted</u>	<u>FY2022</u> <u>Budget</u>
Taxes				
Ad Valorem - current year	\$ 8,157,145	\$ 8,257,572	\$ 8,257,572	\$ 8,333,272
Ad Valorem - prior year	118,833	80,000	125,500	115,000
Penalty & interest	103,770	90,000	95,000	90,000
Sales taxes	15,296,065	14,572,094	16,514,301	15,729,725
Economic development trf	(1,275,271)	(1,214,341)	(1,376,192)	(1,313,333)
Mixed beverage taxes	82,256	99,000	94,000	95,800
Taxicab tax	1,480	1,500	1,500	1,500
Total Taxes	22,484,278	21,885,825	23,711,681	23,051,964
Franchise Taxes				
Electric franchise taxes	1,415,707	\$ 1,430,000	\$ 1,353,343	\$ 1,366,880
Gas franchise taxes	287,498	308,000	304,870	307,920
Cable franchise taxes	264,331	275,000	270,736	273,445
Communications franchise taxes	281,461	285,000	285,000	287,850
Other	84,365	100,500	62,500	62,880
Total Franchise Taxes	2,333,362	2,398,500	2,276,449	2,298,975
Licenses & Permits				
Building permits & inspect. fees	553,862	\$ 325,000	\$ 270,000	\$ 285,000
Plumbing permits & inspect. fees	8,265	9,000	5,100	9,000
Electrical permits & inspect. fees	8,845	8,000	9,200	9,000
Heat/Vent permits & inspect. fees	9,280	6,000	8,400	6,000
Other permits	89,230	66,500	86,765	86,500
Other licenses	2,156	2,720	2,720	2,720
Total Licenses & Permits	671,638	417,220	382,185	398,220
Charges for Service				
EMS ambulance fees	2,258,259	2,400,000	2,300,000	2,400,000
County EMS/ambulance fees	250,444	250,444	250,016	250,016
Miscellaneous charges-EMS	297,852	0	3,000	3,000
Miscellaneous charges-Other	28,683	21,930	44,050	29,550
Total Charges for Services	2,835,238	2,672,374	2,597,066	2,682,566
Fines & Forfeitures				
Court fines & foreitures	424,641	474,000	416,350	401,000
Parking meter fines	15	50	50	50
Total Fines & Forfeitures	424,656	474,050	416,400	401,050
Miscellaneous Revenues				
Parks	13,448	10,000	24,500	25,000
Library	5,823	11,000	3,750	8,000
Zoo	107,584	103,000	103,000	103,000
Animal shelter fees	64,884	64,750	53,000	53,750
Sale of Property	168,535	-	-	-

**CITY OF LUFKIN
GENERAL FUND
REVENUE BY SOURCE
Fiscal Year 2022 Operating Budget**

SOURCE OF REVENUE	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Miscellaneous Revenues-continued				
Zone changes	1,800	2,400	-	-
Rent on city property	29,994	35,420	35,920	35,420
Annual/Day Fishing Permits	46,425	41,500	43,500	45,500
Salary reimbursement	16,966	-	6,000	6,000
Miscellaneous	85,937	50,267	176,558	160,457
Prior Year Refunds	23,065	-	10,236	-
Interest income	311,112	100,000	265,000	100,000
Total Miscellaneous Revenues	875,573	418,337	721,464	537,127
Inter-Governmental Grant Revenue				
TCLEOSE Grant- Police	4,908	-	4,387	-
TSAH Reg Advise Council	-	-	3,300	-
Bulletproof Vest Partnshp	4,861	-	-	-
Coronavirus Relief Fund	-	-	1,537,585	-
DETCOG Homeland Sec Gnt09	32,684	-	68,900	-
Academy	-	-	2,000	-
Georgia Pacific Contrib	-	-	8,000	-
DETRAC	14,724	-	29,556	-
Contributions	-	-	40,000	-
Total Inter-Governmental Revenue	57,177	-	1,693,728	-
Intra-Governmental Revenues				
Transfers	725,035	378,368	347,835	308,663
General & administrative	5,099,315	4,898,432	4,898,432	4,874,223
Total Intra-Governmental Revenues	5,824,350	5,276,800	5,246,267	5,182,886
TOTAL REVENUE SOURCES	\$ 35,506,272	\$ 33,543,106	\$ 37,045,240	\$ 34,552,788

CITY OF LUFKIN
GENERAL FUND
EXPENDITURES BY DEPARTMENT
Fiscal Year 2022 Operating Budget

Department	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
General government	\$ 315,929	\$ 311,734	\$ 385,711	\$ 327,928
City Administration	711,285	708,225	901,456	956,272
Finance	758,641	744,212	777,368	788,644
Legal	38,031	27,807	195,187	111,075
Tax	229,789	221,500	230,000	230,000
Human resources	424,677	393,012	395,979	383,726
Building Services	338,991	311,787	275,592	335,534
City Marshall	67,426	63,770	24,689	-
Information technology	1,118,961	991,593	840,722	829,722
Police	10,212,032	9,924,994	9,702,577	9,504,591
Municipal court	382,060	332,513	288,499	257,957
Fire	8,661,913	8,814,554	9,039,360	9,071,346
Engineering	1,271,350	1,236,922	1,176,200	1,209,380
Emergency Management	48,431	55,127	51,630	58,290
Animal control	734,401	769,097	742,967	781,859
Parks	1,755,364	1,502,463	1,437,021	1,442,905
Zoo	1,581,151	1,725,039	1,650,381	1,790,209
Library	651,478	582,401	587,439	559,530
Fleet services	446,791	454,117	458,901	458,650
Streets	3,456,617	3,770,392	3,663,375	3,652,092
Non-departmental	346,802	424,435	821,026	1,247,634
Capital Outlay/Projects	-	-	2,968,735	-
Interfund Transfers	200,000	165,000	281,285	281,285
Total Departmental Expenditures	\$ 33,752,120	\$ 33,530,694	\$ 36,896,100	\$ 34,278,629
Excess(deficiency) of revenues over expenditures	1,754,152	12,412	149,140	274,159
Fund balance ending	12,772,492	10,996,801	12,921,636	13,195,795
Total Funds Applied	\$ 46,524,612	\$ 44,527,495	\$ 49,817,736	\$ 47,474,424
Fund balance requirements	8,438,030	8,382,674	8,382,674	8,569,657
Amount over policy	\$ 4,334,462	\$ 2,614,128	\$ 4,538,963	\$ 4,626,138

CITY OF LUFKIN
WATER/ WASTEWATER OPERATING ENTERPRISE FUND
Fiscal Year 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Working Capital Balance	\$ 4,947,490	\$ 5,372,887	\$ 5,482,294	\$ 5,689,710
Revenues				
Water service revenue	9,116,992	9,044,850	8,937,128	9,051,709
Sewer service charges	8,083,354	8,211,000	7,674,074	7,823,499
Sub-Total	<u>17,200,346</u>	<u>17,255,850</u>	<u>16,611,202</u>	<u>16,875,208</u>
Water connections	136,951	76,500	76,500	76,500
Sewer connections	48,162	35,700	35,700	35,700
Service charges	229,396	301,600	215,000	261,600
Miscellaneous revenues	50,336	6,500	20,103	7,700
Interest income	113,320	27,000	70,000	30,000
Sub-Total	<u>578,165</u>	<u>447,300</u>	<u>417,303</u>	<u>411,500</u>
Inter/Intra-governmental revenues	132,102	140,820	140,820	109,279
Total Revenues	<u>17,910,613</u>	<u>17,843,970</u>	<u>17,169,325</u>	<u>17,395,987</u>
Total Funds Available	\$ 22,858,103	\$ 23,216,857	\$ 22,651,619	\$ 23,085,697
Expenditures				
Personnel services	\$ 3,533,363	\$ 3,625,814	\$ 3,341,903	\$ 3,675,930
Supplies	909,409	982,760	974,600	985,674
Equipment maintenance	1,229,435	1,334,892	1,320,764	1,331,832
Miscellaneous services	2,715,831	3,037,336	3,052,056	3,040,989
Sundry charges	-	-	-	-
General and administrative	2,895,062	2,787,023	2,787,023	2,767,571
Funded depreciation	2,144,957	2,199,109	2,199,109	2,093,233
Provision for bad debts	-	150,000	150,000	150,000
Capital outlay	4,175	-	-	-
Intra-governmental transfers	363,334	100,000	107,234	100,000
Loss on Disposal Fixed Assets	-	-	-	-
Transfers to debt retirement	3,578,752	3,029,220	3,029,220	1,956,095
Total	<u>17,374,318</u>	<u>17,246,154</u>	<u>16,961,909</u>	<u>16,101,324</u>
Change in Net Position	<u>536,295</u>	<u>597,816</u>	<u>207,416</u>	<u>1,294,663</u>
Working capital balance ending	<u>5,483,785</u>	<u>5,970,703</u>	<u>5,689,710</u>	<u>6,984,373</u>
Total Funds Applied	\$ 22,858,103	\$ 23,216,857	\$ 22,651,619	\$ 23,085,697

CITY OF LUFKIN
WATER/ WASTEWATER OPERATING ENTERPRISE FUND
Fiscal Year 2022 Operating Budget

Expenditures by Department	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Utility collections	\$ 886,544	\$ 717,376	\$ 695,026	\$ 731,128
Wastewater treatment	2,125,753	2,311,393	2,288,824	2,368,425
Water production	1,729,098	2,010,236	1,989,720	1,974,385
Water / Sewer Utilities	3,393,648	3,576,712	3,309,447	3,484,739
Provision for bad debts	-	150,000	150,000	150,000
Non-departmental	257,170	365,085	406,306	475,748
Total Departmental Expenditures	8,392,213	9,130,802	8,839,323	9,184,425
Funded depreciation	2,144,957	2,199,109	2,199,109	2,093,233
General and administrative	2,895,062	2,787,023	2,787,023	2,767,571
Intra-governmental transfers	363,334	100,000	107,234	100,000
Transfers to debt retirement	3,578,752	3,029,220	3,029,220	1,956,095
Total Intra-Governmental Transfers	8,982,105	8,115,352	8,122,586	6,916,899
Total Expenditures	17,374,318	17,246,154	16,961,909	16,101,324
Excess(deficiency) of revenues over expenditures	536,295	597,816	207,416	1,294,663
Working capital balance ending	5,483,785	5,970,703	5,689,710	6,984,373
Total Funds Applied	\$ 22,858,103	\$ 23,216,857	\$ 22,651,619	\$ 23,085,697
Working capital balance requirement	2,171,790	2,155,769	2,155,769	2,012,666
Amount over policy	\$ 3,311,995	\$ 3,814,934	\$ 3,533,941	\$ 4,971,708

CITY OF LUFKIN
WATER/ WASTEWATER DEPRECIATION FUND
Fiscal Year 2022 Operating Budget

Depreciation Fund Requests

	<u>Description</u>	<u>Amount</u>
Wastewater Treatment Plant	Dig & 1 Boiler Replacement	12,500
	Wild game Trapping System	10,000
Water Utilities	Meter Replacement Program FY22	200,000
	Repaint Whitehouse EL Stg	685,000
	Replace C12 Scale Drum Holder	36,000
	Hoist Trolley WP1 C12 Bld	9,500
	Booster Pump#5 Replacement @ WP#1	22,000
Fund Total		975,000

CITY OF LUFKIN
SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND
Fiscal 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Working Capital Balance	\$ 5,059,240	\$ 5,116,629	\$ 4,632,134	\$ 4,946,898
Revenues				
Residential collections	2,283,697	2,270,000	2,285,000	2,275,000
Dumpster collections	2,506,510	2,480,000	2,500,000	2,500,000
Cart collections	254,045	250,000	250,000	250,000
Rolloff non-compacted	934,315	930,000	950,000	930,000
Rolloff compacted	628,075	600,000	625,000	625,000
Special pickups	35,936	40,000	40,000	40,000
Rent recycling dumpsters	120,098	125,000	125,000	125,000
Sale of recycled materials	143,097	75,000	130,000	150,000
Dumpster rental	120,405	120,000	120,000	120,000
Miscellaneous income	41,893	25,000	33,412	27,150
Interest income	110,135	60,000	60,000	30,000
Sale of property	-	-	-	-
Salvage & Auction	0	-	-	-
Total revenues	<u>7,178,206</u>	<u>6,975,000</u>	<u>7,118,412</u>	<u>7,072,150</u>
Total Funds Available	\$ 12,237,446	\$ 12,091,629	\$ 11,750,546	\$ 12,019,048
Expenditures				
Personnel services	\$ 1,632,902	\$ 1,580,729	\$ 1,521,133	\$ 1,574,118
Supplies	352,619	422,420	424,030	405,970
Equipment maintenance	228,869	276,636	298,136	309,136
Miscellaneous services	2,030,523	2,122,072	2,115,197	2,050,495
Sundry charges	50,000	50,000	50,000	50,000
Total operating expenditures	<u>4,294,913</u>	<u>4,451,857</u>	<u>4,408,496</u>	<u>4,389,719</u>
General and administrative	2,302,475	2,240,919	2,240,919	2,204,781
Provision for bad debts	0	35,000	35,000	35,000
Transfers to other funds	881,217	100,000	119,233	112,000
Transfers to debt retirement	57,200	-	0	-
Total expenditures	<u>7,535,805</u>	<u>6,827,776</u>	<u>6,803,648</u>	<u>6,741,500</u>
Excess(deficiency) of revenues over expenditures	<u>(357,599)</u>	<u>147,224</u>	<u>314,764</u>	<u>330,650</u>
Ending working capital	<u>4,701,641</u>	<u>5,263,853</u>	<u>4,946,898</u>	<u>5,277,548</u>
Total Funds Applied	\$ 12,237,446	\$ 12,091,629	\$ 11,750,546	\$ 12,019,048

CITY OF LUFKIN
SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND
Fiscal 2022 Operating Budget

Departmental Expenditures	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Solid waste disposal department	\$ 3,877,795	\$ 3,969,985	\$ 3,951,458	\$ 3,978,493
Recycling department	330,827	364,994	321,499	245,187
Non-departmental	29,091	116,878	135,539	166,039
Total departmental expenditures	<u>4,237,713</u>	<u>4,451,857</u>	<u>4,408,496</u>	<u>4,389,719</u>
Transfers to other funds	938,417	100,000	119,233	112,000
General and administrative	2,302,475	2,240,919	2,240,919	2,204,781
Provision for bad debts	0	35,000	35,000	35,000
Sub-Total	<u>3,240,892</u>	<u>2,375,919</u>	<u>2,395,152</u>	<u>2,351,781</u>
Transfers to debt retirement	57,200	-	-	-
Total expenditures	<u>7,535,805</u>	<u>6,827,776</u>	<u>6,803,648</u>	<u>6,741,500</u>
Excess(deficiency) of revenues over expenditures	<u>(357,599)</u>	<u>147,224</u>	<u>314,764</u>	<u>330,650</u>
Ending working capital	<u>4,701,641</u>	<u>5,263,853</u>	<u>4,946,898</u>	<u>5,277,548</u>
Total Funds Applied	<u>\$ 12,237,446</u>	<u>\$ 12,091,629</u>	<u>\$ 11,750,546</u>	<u>\$ 12,019,048</u>
Working capital balance requirement	929,072	853,472	853,472	842,688
Amount over policy	<u>\$ 3,772,569</u>	<u>\$ 4,410,381</u>	<u>\$ 4,093,426</u>	<u>\$ 4,434,861</u>

CITY OF LUFKIN
HOTEL/MOTEL TAX FUND
Fiscal 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 198,727	\$ 129,898	\$ 974,946	\$ 1,089,177
Revenues				
Hotel/Motel occupancy tax	898,940	920,000	935,000	950,000
Interest Income	5,842	2,000	12,000	1,070
Other revenues & fees	392	1,300	800	-
Use Fees	55,983	120,000	60,000	-
Concessions	0	900	400	-
Miscellaneous revenues	2,355	-	834	-
Equipment replacement charges	2,700	6,900	3,000	-
Security fees	5,950	9,500	5,000	-
Alcoholic Beverage sales	31,834	34,500	8,000	-
Live From Lufkin Concert	-	0	52,302	-
Lufkin Glow Show			25,000	-
Total Revenues	<u>1,003,996</u>	<u>1,095,100</u>	<u>1,102,336</u>	<u>951,070</u>
Total Funds Available	<u>\$ 1,202,723</u>	<u>\$ 1,224,998</u>	<u>\$ 2,077,282</u>	<u>\$ 2,040,247</u>
Expenditures				
Personnel services	\$ 368,661	\$ 392,039	\$ 452,487	-
Supplies	26,185	19,040	18,015	-
Equipment maintenance	25,835	16,900	19,700	-
Miscellaneous services	120,253	144,353	254,483	-
Sundry charges	437,528	463,942	213,420	841,687
Transfers to other funds	30,000	30,000	30,000	779,305
Total Departmental Expenditures	<u>1,008,462</u>	<u>1,066,274</u>	<u>988,105</u>	<u>1,620,992</u>
Excess(deficiency) of revenues over expenditures	<u>(4,466)</u>	<u>28,826</u>	<u>114,231</u>	<u>(669,922)</u>
Fund balance ending	<u>194,261</u>	<u>158,724</u>	<u>1,089,177</u>	<u>419,255</u>
Total Funds Applied	<u>\$1,202,723</u>	<u>\$1,224,998</u>	<u>\$2,077,282</u>	<u>\$2,040,247</u>

**CITY OF LUFKIN
CONVENTION SERVICES FUND
Fiscal 2022 Operating Budget**

	FY2020		FY2021		FY2021		FY2022
	<u>Actual</u>		<u>Budget</u>		<u>Adjusted</u>		<u>Budget</u>
Beginning Balance	-		-		-		-
Revenues							
Hotel/Motel occupancy tax	\$	-	\$	-	\$	-	\$ 724,236
Interest Income		-		-		-	1,530
Other revenues & fees		-		-		-	1,000
Use Fees		-		-		-	110,000
Equipment replacement charges		-		-		-	7,000
Security fees		-		-		-	17,000
Alcoholic Beverage sales		-		-		-	31,000
Total Revenues		-		-		-	<u>891,766</u>
Total Funds Available	\$	-	\$	-	\$	-	\$ 891,766
Expenditures							
Personnel services	\$	-	\$	-	\$	-	\$ 403,888
Supplies		-		-		-	21,075
Equipment maintenance		-		-		-	24,900
Miscellaneous services		-		-		-	<u>149,503</u>
Total Departmental Expenditures		-		-		-	<u>599,366</u>
Excess(deficiency) of revenues over expenditures		-		-		-	<u>292,400</u>
Fund balance ending		-		-		-	<u>292,400</u>
Total Funds Applied	\$	-	\$	-	\$	-	\$ 891,766

**CITY OF LUFKIN
RECREATION FUND
Fiscal 2022 Operating Budget**

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Beginning Balance	\$ 110,448	\$ (10,920)	\$ 43,144	\$ 85,112
Revenues				
Recreation Classes	11,942	28,000	59,820	55,068
Softball	39,846	105,500	105,500	103,500
Volleyball	1,240	1,600	1,600	1,600
Basketball	10,508	14,000	14,000	14,000
Gymnastics	7,037	11,400	11,400	11,400
Football	-	-	-	-
Special events	5,281	12,600	12,600	6,000
Miscellaneous income	(2,806)	(5,000)	(1,500)	(2,000)
Baseball	27,552	60,000	60,000	60,000
Concessions	46,238	110,000	110,000	110,000
Contributions	4,500	-	-	-
Interest income	2,628	1,000	1,000	1,000
Total Revenues	153,966	339,100	374,420	360,568
Total Funds Available	\$ 264,414	\$ 328,180	\$ 417,564	\$ 445,680

Expenditures				
Personnel services	\$ 18,610	\$ 36,248	\$ 36,438	\$ 36,248
Supplies	62,544	98,925	91,420	99,825
Equipment maintenance	9,199	15,000	12,500	15,000
Miscellaneous services	71,448	128,010	132,325	146,937
Transfers	59,769	59,769	59,769	29,564
Total Expenditures	221,570	337,952	332,452	327,574
Excess(deficiency) of revenues over expenditures	(67,604)	1,148	41,968	32,994
Fund balance ending	42,844	(9,772)	85,112	118,106
Total Funds Applied	\$ 264,414	\$ 328,180	\$ 417,564	\$ 445,680

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Expenditures by Activity				
Softball	\$ 55,800	\$ 89,400	\$ 75,400	\$ 88,400
Volleyball	369	525	-	525
Basketball	10,733	10,375	11,115	10,857
Football	-	-	-	-
Gymnastics	5,907	9,250	8,750	12,750
Special events	2,115	11,575	6,980	2,930
Recreation classes	9,376	16,100	35,100	41,890
Baseball	23,356	47,610	42,300	47,810
Concessions	54,145	93,348	93,038	92,848
Transfers	59,769	59,769	59,769	29,564
Total Departmental Expenditures	221,570	337,952	332,452	327,574
Excess(deficiency) of revenues over expenditures	(67,604)	1,148	41,968	32,994
Fund balance ending	42,844	(9,772)	85,112	118,106
Total Funds Applied	\$ 264,414	\$ 328,180	\$ 417,564	\$ 445,680
Policy reserve	27,696	42,244	42,244	40,947
Amount over policy	\$ 15,148	\$ (52,016)	\$ 42,868	\$ 77,159

**CITY OF LUFKIN
PINES THEATER FUND
Fiscal 2022 Operating Budget**

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Beginning Balance	\$ (78,584)	\$ (102,591)	\$ (71,860)	\$ (93,120)
Revenues				
Contributions	555	-	185	-
Concessions	5,798	14,000	4,000	-
Use Fees	18,843	33,000	6,500	7,000
Playbill Ads	-	-	-	-
Alcoholic Beverage Sales	998	2,000	3,000	-
Miscellaneous	(587)	500	300	-
Transfers	30,000	30,000	30,000	165,620
Admissions/ Ticket Sales	50,555	4,000	4,500	-
Interest income	-	-	-	256
Total Revenues	106,162	83,500	48,485	172,876
Total Funds Available	\$ 27,578	\$ (19,091)	\$ (23,375)	\$ 79,756
Expenditures				
Supplies	\$ 4,342	\$ 9,550	\$ 5,800	\$ 3,750
Equipment maintenance	1,691	2,700	2,200	2,700
Miscellaneous services	93,397	66,650	61,745	73,050
Total Expenditures	99,430	78,900	69,745	79,500
Excess(deficiency) of revenues over expenditures	6,732	4,600	(21,260)	93,376
Fund balance ending	(71,852)	(97,991)	(93,120)	256
Total Funds Applied	\$ 27,578	\$ (19,091)	\$ (23,375)	\$ 79,756

CITY OF LUFKIN
ELLEN TROUT ZOO BUILDING FUND
Fiscal 2022 Operating Budget

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Beginning Balance	\$ 1,843,965	\$ 1,611,804	\$ 1,901,261	\$ 1,901,262
Revenues				
Admission fees	231,092	300,000	230,000	300,000
Safari classes	12,789	25,000	25,700	48,500
Miscellaneous revenues	191	180	100	100
Donations	1,530	1,240	700	700
Sale of animals	591	1,055	500	500
Louisiana Pine Snake Grant	36,595	36,000	31,700	30,441
Animal adoption donations	2,375	3,040	3,100	3,000
Interest income	47,276	14,000	28,000	14,000
Total Revenues	332,439	380,515	319,800	397,241
Total Funds Available	\$ 2,176,404	\$ 1,992,319	\$ 2,221,061	\$ 2,298,503
Expenditures				
Personnel Services	\$ 25,411	\$ 20,316	\$ 30,440	\$ 30,441
Supplies	64,174	94,600	88,260	100,500
Equipment maintenance	133,656	168,270	144,450	158,420
Miscellaneous services	23,337	37,050	28,050	44,650
Capital Outlay	-	-	-	-
Transfers out	28,599	28,599	28,599	28,599
Total Expenditures	275,177	348,835	319,799	362,610
Excess(deficiency) of revenues over expenditures	57,262	31,680	1	34,631
Fund balance ending	1,901,227	1,643,484	1,901,262	1,935,893
Total Funds Applied	\$ 2,176,404	\$ 1,992,319	\$ 2,221,061	\$ 2,298,503

CITY OF LUFKIN
COURT SECURITY/TECHNOLOGY FUND
Fiscal 2022 Operating Budget

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Beginning Balance	\$ 47,792	\$ 74,427	\$ 66,481	\$ 85,056
Revenues				
Other	\$ 18,297	\$ 21,000	\$ 20,000	\$ 22,000
General Fund Transfer	-			
Interest income	1,709	400	1,000	400
Total Revenues	<u>20,006</u>	<u>21,400</u>	<u>21,000</u>	<u>22,400</u>
Total Funds Available	<u>\$ 67,798</u>	<u>\$ 95,827</u>	<u>\$ 87,481</u>	<u>\$ 107,456</u>

Expenditures				
Supplies	\$ -	\$ 2,390	\$ 500	\$ 500
Equipment maintenance	955	1,850	1,760	1,900
Miscellaneous services	362	760	165	9,820
Total Expenditures	<u>1,317</u>	<u>5,000</u>	<u>2,425</u>	<u>12,220</u>
Excess(deficiency) of revenues over expenditures	<u>18,689</u>	<u>16,400</u>	<u>18,575</u>	<u>10,180</u>
Fund balance ending	<u>66,481</u>	<u>90,827</u>	<u>85,056</u>	<u>95,236</u>
Total Funds Applied	<u>\$ 67,798</u>	<u>\$ 95,827</u>	<u>\$ 87,481</u>	<u>\$ 107,456</u>

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Technology Fund				
Beginning Balance	\$ 23,898	\$ 37,214	\$ 33,274	\$ 42,364
Revenues	10,341	11,200	10,500	10,700
Expenditures	<u>965</u>	<u>1,500</u>	<u>1,410</u>	<u>11,705</u>
Excess(deficiency) of revenues over expenditures	<u>9,376</u>	<u>9,700</u>	<u>9,090</u>	<u>(1,005)</u>
Fund balance ending	<u>33,274</u>	<u>46,914</u>	<u>42,364</u>	<u>41,359</u>

Security Fund				
Beginning Balance	\$ 23,894	\$ 37,213	\$ 33,207	\$ 42,692
Revenues	9,665	10,200	10,500	11,700
Expenditures	<u>352</u>	<u>3,500</u>	<u>1,015</u>	<u>515</u>
Excess(deficiency) of revenues over expenditures	<u>9,313</u>	<u>6,700</u>	<u>9,485</u>	<u>11,185</u>
Fund balance ending	<u>33,207</u>	<u>43,913</u>	<u>42,692</u>	<u>53,877</u>
Total Funds Applied	<u>\$ 67,798</u>	<u>\$ 95,827</u>	<u>\$ 87,481</u>	<u>\$ 107,456</u>

CITY OF LUFKIN
Main Street/Comm Dev. Downtown Impr
Fiscal 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 39,065	\$ 33,515	\$ 35,246	\$ 35,388
Revenues				
Contributions	-	-	-	-
Spring Fest Booth Rental	42	7,000	6,317	-
Mainstreet Memberships	2,850	3,000	2,275	-
Market Days	1,451	1,500	1,500	-
Main St. Christmas Extravaganza	-	-	-	-
Interest income	1,004	400	400	300
Total Revenues	<u>5,347</u>	<u>11,900</u>	<u>10,492</u>	<u>300</u>
Total Funds Available	<u>\$ 44,412</u>	<u>\$ 45,415</u>	<u>\$ 45,738</u>	<u>\$ 35,688</u>
Expenditures				
Supplies	\$ 240	\$ 3,600	\$ 2,850	\$ -
Miscellaneous services	8,926	7,500	7,500	-
Total Expenditures and transfers	<u>9,166</u>	<u>11,100</u>	<u>10,350</u>	<u>0</u>
Excess(deficiency) of revenues over expenditures	<u>(3,819)</u>	<u>800</u>	<u>142</u>	<u>300</u>
Fund balance ending	<u>35,246</u>	<u>34,315</u>	<u>35,388</u>	<u>35,688</u>
Total Funds Applied	<u>\$ 44,412</u>	<u>\$ 45,415</u>	<u>\$ 45,738</u>	<u>\$ 35,688</u>

CITY OF LUFKIN
ANIMAL CONTROL-KURTH GRANT FUND
Fiscal 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 40,533	\$ 39,558	\$ 87,699	\$ 88,799
Revenues				
Other	144,744	101,115	50,000	50,000
Interest income	1,387	500	1,100	500
Total Revenues	<u>146,131</u>	<u>101,615</u>	<u>51,100</u>	<u>50,500</u>
Total Funds Available	<u>\$ 186,664</u>	<u>\$ 141,173</u>	<u>\$ 138,799</u>	<u>\$ 139,299</u>
Expenditures				
Miscellaneous services	\$ 1,600	\$ -	\$ -	\$ -
Equipment maintenance	7,365	11,115	5,000	-
Transfer to general fund	90,000	90,000	45,000	50,500
Total Expenditures and transfers	<u>98,965</u>	<u>101,115</u>	<u>50,000</u>	<u>50,500</u>
Excess(deficiency) of revenues over expenditures	<u>47,166</u>	<u>500</u>	<u>1,100</u>	<u>0</u>
Fund balance ending	<u>87,699</u>	<u>40,058</u>	<u>88,799</u>	<u>88,799</u>
Total Funds Applied	<u>\$ 186,664</u>	<u>\$ 141,173</u>	<u>\$ 138,799</u>	<u>\$ 139,299</u>

CITY OF LUFKIN
ANIMALS ATTIC GIFT SHOP
Fiscal 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 31,685	\$ 31,346	\$ 42,957	\$ 63,557
Revenues				
Donations	17,069	-	40,000	-
Spay / Neuter Contributions	17,816	-	-	-
Interest income	1,061	400	600	400
Total Revenues	<u>35,946</u>	<u>400</u>	<u>40,600</u>	<u>400</u>
Total Funds Available	<u>\$ 67,631</u>	<u>\$ 31,746</u>	<u>\$ 83,557</u>	<u>\$ 63,957</u>
Expenditures				
Supplies	\$ -	\$ -	\$ -	\$ -
Equipment Maintenance	9,308	-	-	-
Miscellaneous services	15,366	-	20,000	-
Total Expenditures	<u>\$ 24,674</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Excess(deficiency) of revenues over expenditures	<u>11,272</u>	<u>400</u>	<u>20,600</u>	<u>400</u>
Fund balance ending	<u>42,957</u>	<u>31,746</u>	<u>63,557</u>	<u>63,957</u>
Total Funds Applied	<u>\$ 67,631</u>	<u>\$ 31,746</u>	<u>\$ 83,557</u>	<u>\$ 63,957</u>

CITY OF LUFKIN
ECONOMIC DEVELOPMENT FUND
COMPONENT UNIT
Fiscal 2022 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 8,439,191	\$ 8,144,395	\$ 9,996,920	\$ 9,933,495
Revenues				
Sales tax	1,275,271	1,214,341	1,376,192	1,313,333
Rental revenue	1,043,311	574,254	417,756	417,756
Loan Repayments	415,537	214,143	214,143	214,143
Option Contract Payment	-	-	-	-
Sale of Property	646,419	-	-	-
Loan Proceeds	4,828,234	-	230,319	-
Interest income	38,608	14,000	-	-
Total Revenues	<u>8,247,380</u>	<u>2,016,738</u>	<u>2,238,410</u>	<u>1,945,232</u>
Total Funds Available	<u>\$ 16,686,571</u>	<u>\$ 10,161,133</u>	<u>\$ 12,235,330</u>	<u>\$ 11,878,727</u>
Expenditures				
Personnel services	\$ 225,888	\$ 223,635	\$ 225,607	\$ 230,080
Supplies	4,049	6,635	14,635	9,485
Miscellaneous services	169,965	229,906	171,811	231,315
Sundry charges	13,250	15,250	15,250	8,500
Specialized activity	1,076,000	870,000	870,000	800,000
Debt Service	235,140	565,321	565,321	375,846
General & Administrative	33,340	10,890	10,890	10,710
Transfers	4,555,960	-	428,321	-
Total Expenditures	<u>6,313,592</u>	<u>1,921,637</u>	<u>2,301,835</u>	<u>1,665,936</u>
Excess(deficiency) of revenues over expenditures	<u>1,933,788</u>	<u>95,101</u>	<u>(63,425)</u>	<u>279,296</u>
Fund balance ending	<u>10,372,979</u>	<u>8,239,496</u>	<u>9,933,495</u>	<u>10,212,791</u>
Total Funds Applied	<u>\$ 16,686,571</u>	<u>\$ 10,161,133</u>	<u>\$ 12,235,330</u>	<u>\$ 11,878,727</u>

CITY OF LUFKIN
LUFKIN CONVENTION & VISITOR BUREAU
COMPONENT UNIT
Fiscal 2022 Operating Budget

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Beginning Balance	\$ 683,730	\$ 780,781	\$ -	\$ -
Revenues				
Contribution from Hotel/Motel 7	280,214	285,000	-	521,137
Souvenir Sales	130	-	-	-
Lufkin Glow Show	-	-	-	37,500
Lufkin's Bistro	21,663	30,000	-	35,000
Farm Feast Event	4,780	5,000	-	-
Live From Lufkin Concert	1,000	-	-	-
Fiesta Lufkin	-	20,000	-	26,250
New Year's Celebration	-	-	-	30,000
Softball Tournament	-	-	-	17,000
Miscellaneous Events	-	-	-	23,250
General Fund	-	-	-	-
Interest income	18,446	2,800	-	2,244
Total Revenues	<u>326,233</u>	<u>342,800</u>	-	<u>692,381</u>
Total Funds Available	<u>\$ 1,009,963</u>	<u>\$ 1,123,581</u>	<u>\$ -</u>	<u>\$ 692,381</u>
Expenditures				
Personnel services	\$ 115,494	\$ 130,217	-	\$ 94,275
Supplies	2,222	2,875	-	3,550
Miscellaneous services	110,926	117,430	-	163,430
Sundry charges	540	420	-	440
Total Expenditures	<u>229,182</u>	<u>250,942</u>	-	<u>261,695</u>
Excess(deficiency) of revenues over expenditures	<u>97,051</u>	<u>91,858</u>	-	<u>430,686</u>
Fund balance ending	<u>\$ 780,781</u>	<u>\$ 872,639</u>	<u>\$ -</u>	<u>\$ 430,686</u>
Total Funds Applied	<u>\$ 1,009,963</u>	<u>\$ 1,123,581</u>	<u>\$ -</u>	<u>\$ 692,381</u>

CITY OF LUFKIN
DEBT SERVICE FUND
Fiscal 2021 Operating Budget

	FY2020	FY2021	FY2021	FY2022
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 2,163,768	\$ 2,214,396	\$ 2,163,768	\$ 2,169,163
Revenues				
Current year collections	2,994,487	3,055,861	3,043,861	3,077,958
Interest income	101,236	25,000	50,000	25,000
Bond Premium/Requirements	5,395,875	-	-	-
Other-Transfer from Water/Wastewater Fund	3,578,752	3,029,220	3,029,220	1,956,095
Other-Transfer from Solid Waste/Recycling Fund	57,200	-	-	-
Total Revenues	12,127,550	6,110,081	6,123,081	5,059,053
Total Funds Available	\$ 14,291,318	\$ 8,324,477	\$ 8,286,849	\$ 7,228,216
Expenditures				
Principal payments	\$ 5,445,000	\$ 4,830,000	\$ 4,830,000	\$ 4,110,950
Interest payments	1,146,388	1,281,336	1,281,336	1,081,997
Bond issue costs	54,921	0	0	0
Debt service fees	6,050	6,350	6,350	6,350
Other Financing uses	5,339,655	0	0	0
Miscellaneous Services	78	0	0	0
Total Expenditures	11,992,092	6,117,686	6,117,686	5,199,297
Excess(deficiency) of revenues over expenditures	135,458	(7,605)	5,395	(140,244)
Fund balance ending	2,299,226	2,206,791	2,169,163	2,028,919
Total Funds Applied	\$ 14,291,318	\$ 8,324,477	\$ 8,286,849	\$ 7,228,216

CITY OF LUFKIN
EQUIPMENT ACQUISITION AND REPLACEMENT FUND
Fiscal 2022 Operating Budget

	FY2020 Actual	FY2021 Budget	FY2021 Adjusted	FY2022 Budget
Beginning Working Capital	\$ 8,149,380	\$ 9,812,987	\$ 9,914,005	\$ 10,292,419
Revenues				
Interest income	55,210	14,000	40,000	20,000
Miscellaneous income	532,299	168,495	194,880	-
Equipment replacement charge-General Fund	1,065,501	1,072,660	1,072,660	1,120,994
Equipment replacement charge-Water/Wastewater	405,056	423,922	423,922	411,630
Equipment replacement charge-Solid Waste	877,510	910,749	910,749	729,727
Total Revenues	<u>2,935,576</u>	<u>2,589,826</u>	<u>2,642,211</u>	<u>2,282,351</u>
Total Funds Available	<u>\$ 11,084,956</u>	<u>\$ 12,402,813</u>	<u>\$12,556,216</u>	<u>\$ 12,574,770</u>
Expenditures				
Police	\$ 379,731	\$ 270,387	\$ 323,422	\$ 272,000
Fire	83,477	212,000	339,131	209,000
Inspections	-	-	26,000	-
Animal Control	25,081	-	-	40,300
Streets	206,784	-	227,300	283,900
Parks	49,617	-	49,900	123,900
Fleet	-	-	26,000	-
Zoo	9,495	-	-	-
Utility collections	49,617	-	26,000	25,000
Water distribution	-	148,000	148,000	118,000
Wastewater treatment	29,192	-	-	29,400
Water Production	24,808	-	-	-
Sewer Collection	-	55,000	55,000	206,200
Water/Sewer Utilities	120,392	-	-	-
Solid Waste	1,217,785	317,044	1,043,044	823,800
Recycling	35,284	-	-	25,000
Non Departmental	-	-	-	-
Total Expenditures	<u>2,231,263</u>	<u>1,002,431</u>	<u>2,263,797</u>	<u>2,156,500</u>
Excess(deficiency) of revenues over expenditures	<u>704,313</u>	<u>1,587,395</u>	<u>378,414</u>	<u>125,851</u>
Ending Working Capital	<u>8,853,693</u>	<u>11,400,382</u>	<u>10,292,419</u>	<u>10,418,270</u>
Total Funds Applied	<u>\$ 11,084,956</u>	<u>\$ 12,402,813</u>	<u>\$12,556,216</u>	<u>\$ 12,574,770</u>
Expenditures				
Supplies	\$ 12,756	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous services	15,514	-	-	-
Capital Outlay	2,202,993	902,431	2,163,797	2,056,500
Total expenditures	<u>2,231,263</u>	<u>1,002,431</u>	<u>2,263,797</u>	<u>2,156,500</u>
Total Fund Applied	<u>\$ 11,084,956</u>	<u>\$ 12,402,813</u>	<u>\$12,556,216</u>	<u>\$ 12,574,770</u>

CITY OF LUFKIN
TECHNOLOGY AMORTIZATION FUND
Fiscal 2022 Operating Budget

	<u>FY2020</u> <u>Actual</u>	<u>FY2021</u> <u>Budget</u>	<u>FY2021</u> <u>Adjusted</u>	<u>FY2022</u> <u>Budget</u>
Beginning Working Capital	-	-	-	\$ 1,250,000
Revenues				
Equipment replacement charge-General Fund	-	-	-	159,745
Equipment replacement charge-Water/Wastewater	-	-	-	17,895
Equipment replacement charge-Solid Waste	-	-	-	2,255
Equipment replacement charge-Convention Services	-	-	-	975
Equipment replacement charge-Economic Development	-	-	-	1,290
Equipment replacement charge-Ct. Security & Tech	-	-	-	4,255
Transfers	-	-	1,250,000	-
Total Revenues	-	-	1,250,000	186,415
Total Funds Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250,000</u>	<u>\$ 1,436,415</u>
Expenditures				
General Government	\$ -	\$ -	\$ -	\$ 910
City Administration	-	-	-	2,470
Finance	-	-	-	4,425
City Attorney	-	-	-	645
Municipal Ct.	-	-	-	2,965
Human Resources	-	-	-	4,160
Information Technology	-	-	-	23,870
City Marshall	-	-	-	1,290
Police	-	-	-	70,875
Fire	-	-	-	14,335
Emergency Management	-	-	-	7,775
Engineering	-	-	-	8,475
Animal Control	-	-	-	5,590
Streets	-	-	-	1,010
Parks	-	-	-	2,195
Fleet	-	-	-	2,700
Zoo	-	-	-	10,310
Utility collections	-	-	-	5,790
Wastewater treatment	-	-	-	5,340
Water Production	-	-	-	1,480
Water/Sewer Utilities	-	-	-	5,285
Solid Waste	-	-	-	965
Recycling	-	-	-	1,290
Convention Services	-	-	-	975
Economic Development	-	-	-	1,290
Total Expenditures	-	-	0	186,415
Excess(deficiency) of revenues over expenditures	-	-	1,250,000	-
Ending Working Capital	-	-	1,250,000	1,250,000
Total Funds Applied	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250,000</u>	<u>\$ 1,436,415</u>



Fiscal Year
2022



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 2022 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 2022, 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

2022 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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget	
Personnel Services	103,974	103,616	108,500	107,461	
Benefits	40,134	40,558	41,597	41,142	
Supplies	11,841	12,300	22,678	13,700	
Miscellaneous Services	66,890	69,040	126,716	79,405	
Sundry Charges	93,090	86,220	86,220	86,220	
TOTAL	315,929	311,734	385,711	327,928	

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
2022**



General Government / City Council

CITY OF LUFKIN, TEXAS

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.



Council Chambers at City Hall

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	11,083	11,000	21,428	12,500
Miscellaneous Services	61,133	62,640	120,460	70,765
Sundry Charges	93,090	86,220	86,220	86,220
TOTAL	165,306	159,860	228,108	169,485

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions within this division				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



General Government / City Secretary

CITY OF LUFKIN, TEXAS

GENERAL FUND

DIVISION: City Secretary

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.

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.
- The City Secretary is responsible for issuing

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	103,974	103,616	108,500	107,461
Benefits	40,134	40,558	41,597	41,142
Supplies	758	1,300	1,250	1,200
Miscellaneous Services	5,757	6,400	6,256	8,640
TOTAL	150,623	151,874	157,603	158,443
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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

**Fiscal Year
2022**



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.
- 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 2022, 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	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
Number of citizen complaints	300	255	155
Number of citizen complaints responded to within two business days	342	185	125
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	22	22	22
Number of council meetings held	22	22	22
Prepare agenda for Council meetings within required time-line 100% of time	100%	100%	100%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	539,648	509,703	648,804	651,049
Benefits	143,506	147,022	196,017	196,582
Supplies	9,870	8,860	17,095	18,927
Maintenance	-	-	2,640	3,070
Miscellaneous Services	17,921	42,240	36,500	57,244
Sundry Charges	340	400	400	29,400
TOTAL	711,285	708,225	901,456	956,272

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
City Manager	1	1	1	1
Asst. City Manager PS/Admin	0	1	1	1
Assistant City Manager (formerly Assistant to the City Manager)	1	1	1	1
Executive Secretary	1	1	1	1
Communications Director	0	0	1	1
Comm Dept. Digital Content Mgr	0	0	1	1
FULL TIME	3	4	6	6
PART TIME	0	0	0	0
TOTAL	3	4	6	6

SIGNIFICANT CHANGES

FY2019: Assistant to City Manager position eliminated. Created Assistant City Manager.
 FY2020 Revised: Deputy City Manager position eliminated.
 FY2020 Revised: Deputy City Manager position re=opened.
 FY2021: Deputy City Manager position was changed to Asst. City Manager PS/ADMIN
 FY2021 Revised: Division for Communication and Public Information was added to this department.

Fiscal Year
2022



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.

- 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

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

WORK PROGRAM

- Make further revisions to the City's Budget Document format in fiscal year 2022.
- Complete the fiscal year 2021 audit and prepare the Comprehensive Annual Financial Report within the required time frame.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	396,580	384,622	397,652	411,998
Benefits	172,732	163,576	174,385	177,401
Supplies	18,090	18,850	19,750	22,684
Maintenance of Equipment	32,460	24,950	24,950	24,950
Miscellaneous Services	138,779	152,214	160,568	151,611
Sundry Charges	-	-	63	-
TOTAL	758,641	744,212	777,368	788,644

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Finance	1	1	1	1
Accountant-Senior	1	1	1	1
Accounts Supervisor	1	-	-	-
Accounting Technician-Entry	1	1	1	1
Accounting Technician-Adv	2	3	3	3
Accounting Journeyman 1	1	1	1	1
Accounting Tech Adv-EMS	2	2	2	2
Accounting Tech Entry-EMS	1	-	1	1
FULL TIME	10	9	10	10
PART TIME	-	-	-	-
TOTAL	10	9	10	10

SIGNIFICANT CHANGES				
FY 21-Accounting Tech Entry-EMS discontinued.				
FY 21 Revised-Accounting Tech Entry-EMS reinstated.				

**Fiscal Year
2022**



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	318,837	316,922	317,302	317,593
Benefits	130,955	131,499	131,545	131,337
Supplies	11,792	12,050	12,950	13,619
Maintenance of Equipment	-	2,950	2,950	2,950
Miscellaneous Services	121,539	135,589	142,714	138,866
Sundry Charges	-	-	63	-
TOTAL	583,123	599,010	607,524	604,365
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Finance	1	1	1	1
Accountant-Senior	1	1	1	1
Accounts Supervisor	1	-	-	-
Accounting Technician-Entry	1	1	1	1
Accounting Technician-Adv	2	3	3	3
Accounting Tech Journeyman	1	1	1	1
FULL TIME	7	7	7	7
PART TIME	-	-	-	-
TOTAL	7	7	7	7

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	77,743	67,700	80,350	94,405
Benefits	41,777	32,077	42,840	46,064
Supplies	6,298	6,800	6,800	9,065
Maintenance of Equipment	32,460	22,000	22,000	22,000
Miscellaneous Services	17,240	16,625	17,854	12,745
TOTAL	175,518	145,202	169,844	184,279
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Accounting Tech Adv-EMS	2	2	2	2
Accounting Tech Entry EMS	1	-	1	1
FULL TIME	3	2	3	3
PART TIME	-	-	-	-
TOTAL	3	2	3	3



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	70,000	-
Benefits	-	-	36,348	-
Supplies	1,252	2,350	900	2,100
Miscellaneous Services	36,779	25,457	87,939	108,975
TOTAL	38,031	27,807	195,187	111,075
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Attorney	0	0	0	0
Assistant City Attorney	0	0	1	0
Legal Assistant	0	0	0	0
FULL TIME	0	0	1	0
PART TIME	0	0	0	0
TOTAL	0	0	1	0
SIGNIFICANT CHANGES				
FY 2020: Assistant City attorney position eliminated. No budgeted position in this department.				



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	261,768	236,961	237,179	237,425
Benefits	109,470	95,926	96,700	96,456
Supplies	4,375	6,200	6,960	6,410
Miscellaneous Services	20,607	23,925	25,425	29,335
Sundry Charges	28,457	30,000	29,715	14,100
TOTAL	424,677	393,012	395,979	383,726
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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	-	-	-
FULL TIME	6	5	5	5
PART TIME	0	0	0	0
TOTAL	6	5	5	5
SIGNIFICANT CHANGES				
FY 2021: City Hall Receptionist position discontinued.				



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	56,939	61,145	51,256	53,685
Benefits	28,939	29,342	28,636	29,239
Supplies	21,639	19,900	23,800	28,100
Maintenance of Equipment	77,639	79,000	68,000	73,740
Miscellaneous Services	97,835	122,400	103,900	150,770
Capital	56,000	-	-	-
TOTAL	338,991	311,787	275,592	335,534
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Custodian	3	3	3	3
FULL TIME	2	2	2	2
PART TIME	1	1	1	1
TOTAL	3	3	3	3
SIGNIFICANT CHANGES				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	56,939	61,145	51,256	53,685
Benefits	28,939	29,342	28,636	29,239
Supplies	20,096	17,900	21,800	22,400
Maintenance of Equipment	75,811	72,000	62,000	62,000
Miscellaneous Services	97,835	122,400	103,900	106,570
TOTAL	279,620	302,787	267,592	273,894
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Custodians	3	3	3	3
FULL TIME	2	2	2	2
PART TIME	1	1	1	1
TOTAL	3	3	3	3

Fiscal Year
2022



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.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	1,543	2,000	2,000	2,000
Maintenance of Equipment	1,828	7,000	6,000	7,000
Capital	56,000	-	-	-
TOTAL	59,371	9,000	8,000	9,000
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions authorized for this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



CITY OF LUFKIN, TEXAS

Building Services / Kurth Lake Lodge

FUND:
DEPARTMENT: Building Services
DIVISION: Kurth Lake Lodge

DIVISION DESCRIPTION

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	-	-	-	3,700
Maintenance of Equipment	-	-	-	4,740
Miscellaneous	-	-	-	44,200
TOTAL	-	-	-	52,640
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions authorized for this division.				
FULL TIME				
PART TIME				
TOTAL				



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	542,085	440,233	329,310	333,574
Benefits	193,249	162,680	129,715	130,793
Supplies	89,738	70,625	69,064	93,495
Maintenance of Equipment	144,561	155,800	154,826	138,850
Miscellaneous Services	149,328	162,255	157,807	133,010
TOTAL	1,118,961	991,593	840,722	829,722
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director	1	1	1	1
Systems Analyst	3	3	2	2
System Technician	1	-	-	-
System Specialist	1	1	-	-
IT Technician	1	1	2	2
Clerk Journeyman	1	1	1	1
FULL TIME	8	7	6	6
PART TIME	0	0	0	0
TOTAL	8	7	6	6
SIGNIFICANT CHANGES				
FY2020: Position for Clerk Journeyman created. FY2021: System Technician discontinued. System Specialist discontinued. System Analyst discontinued. FY2021 Revised: Added IT technician.				

Fiscal Year
2022



Public Safety Departments include the following:

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

Fiscal Year
2022



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

- 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.
- 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.
- Equipment - We will provide officers with state of the art equipment to make their jobs safer and their workload as streamlined as possible
- Public Trust—We will continue to be transparent and maintain relationships with the community.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
Total calls for service	47,200	48,000	48,000
Comply with all applicable Texas Police Chiefs Association best practices standards to achieve recognized status	88%	87%	90%
Emergency responses under 2 minutes	71%	67%	70%
Non-emergency responses under 6 minutes	84%	84%	84%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	10,212,395	6,482,085	6,279,621	6,176,750
Benefits	2,414,188	2,341,973	2,189,814	2,198,876
Supplies	291,072	288,100	399,050	292,600
Maintenance of Equipment	120,424	169,000	193,700	174,000
Miscellaneous Services	609,788	643,336	621,152	661,865
Sundry Charges	-	500	500	500
Capital	23,165	-	18,740	-
TOTAL	10,212,032	9,924,994	9,702,577	9,504,591
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Public Safety	1	-	-	-
Police Chief	1	1	1	1
Assistant Police Chief	0	1	1	1
Administrative Assistant	1	1	1	1
Police Special Services Manager	1	1	1	1
Police Relations Specialist	1	1	-	-
Public Safety Legal Adv & Prosecutor	1	1	-	-
Police Lieutenant	4	4	4	4
Police Sergeant	7	7	7	7
Police Corporal	6	6	6	7
Police Officer	59	59	59	59
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	1	1	1
Clerk Apprentice	1	1	1	1
Terminal Agency Coordinator	1	1	1	1
FULL TIME	102	101	99	100
PART TIME	1	1	1	1
TOTAL	103	102	100	101

FY 2019 Revised– Public Safety Legal Adv & Prosecutor transferred to Police Department from Legal Department.
 FY 2020: Director of Public Safety created. Assistant Police Chief not budgeted. Discontinued 2 lieutenants. Created 1
 police Sergeant and 2 Officer positions. Support Services– discontinued Clerk Journeyman and created Clerk Apprentice.
 FY 2021: Clerk Journey position in the Support Services division discontinued.
 FY2022: Corporal position added to CID.

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	510,946	434,708	301,049	301,719
Benefits	169,903	149,396	103,576	104,757
Supplies	17,334	27,100	34,850	29,300
Maintenance of Equipment	66,182	77,500	82,500	82,500
Miscellaneous Services	116,369	130,452	116,168	102,522
Sundry Charges	-	500	500	500
Capital	23,165	-	18,740	-
TOTAL	903,899	819,656	657,383	621,298
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Public Safety	1	-	-	-
Police Chief	1	1	1	1
Assistant Police Chief	-	1	1	1
Administrative Assistant	1	1	1	1
Public Relations Specialist	1	1	-	-
Police Special Services Manager	1	1	1	1
Public Safety Legal Advs & Prosect	1	1	-	-
FULL TIME	6	6	4	4
PART TIME	0	0	0	0
TOTAL	6	6	4	4

Fiscal Year
2022

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.



CITY OF LUFKIN, TEXAS

Police Department / Patrol

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	4,093,711	3,910,311	3,765,417	3,791,027
Benefits	1,450,551	1,394,687	1,325,502	1,341,667
Supplies	207,202	219,500	255,000	220,000
Maintenance of Equipment	48,903	77,500	95,500	77,500
Miscellaneous Services	382,057	380,614	390,614	423,830
TOTAL	6,182,424	5,982,612	5,832,033	5,854,024

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Police Lieutenant	3	3	3	3
Police Sergeant	5	5	5	5
Police Corporal	4	4	6	6
Police Officer—Patrol	45	45	45	45
FULL TIME	57	57	59	59
PART TIME	0	0	0	0
TOTAL	57	57	59	59

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	631,292	613,966	598,265	632,952
Benefits	251,444	245,060	245,785	252,325
Supplies	5,815	6,700	5,950	7,200
Maintenance of Equipment	250	7,500	7,500	7,500
Miscellaneous Services	319	2,500	2,500	2,500
TOTAL	889,120	875,726	860,000	902,477

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Police Lieutenant	-	-	-	-
Police Communications Supervisor	1	1	1	1
Police Communications Operator	13	13	13	13
FULL TIME	13	13	13	13
PART TIME	1	1	1	1
TOTAL	14	14	14	14

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	1,425,631	1,425,670	1,517,460	1,353,430
Benefits	498,159	507,091	468,242	453,429
Supplies	60,237	34,300	102,750	35,600
Maintenance of Equipment	5,089	6,500	8,200	6,500
Miscellaneous Services	106,105	124,270	107,370	127,513
TOTAL	2,095,221	2,097,831	2,204,022	1,976,472

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Police Lieutenant	1	1	1	1
Police Sergeant	2	2	2	2
Police Corporal	2	1	-	1
Police Officer—Investigators	14	14	14	14
Police Crime Scene Investigator	3	3	3	3
Clerk-Journeyman	1	1	-	-
FULL TIME	23	22	20	21
PART TIME	0	0	0	0
TOTAL	23	22	20	21

Fiscal Year
2022



Police Department / Support Services

CITY OF LUFKIN, TEXAS

GENERAL FUND

DIVISION: Support Services

DIVISION DESCRIPTION

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

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	91,815	97,430	97,430	97,622
Benefits	44,131	45,739	46,709	46,698
Supplies	484	500	500	500
Miscellaneous Services	4,938	5,500	4,500	5,500
TOTAL	141,368	149,169	149,139	150,320

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Clerk Apprentice	2	2	2	2
Terminal Agency Coordinator	1	1	1	1
FULL TIME	3	3	3	3
PART TIME	0	0	0	0
TOTAL	3	3	3	3

Fiscal Year
2022



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 2020-21 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	2021-2022 Budget
Total Number of EMS Responses	9,464	9,308	9,171
Total Number of Fire Responses	3,468	4,123	3,785
Respond to emergency incidents within the City of Lufkin within 5 minutes 90% of the time.	85%	85%	85%
Total Number of Structure Fires	27	60	30
Total Number of Structure Fire related Deaths	1	0	0
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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	5,585,988	5,637,429	5,756,498	5,781,511
Benefits	2,028,936	2,060,006	2,056,678	2,056,974
Supplies	370,675	446,059	499,877	490,100
Maintenance of Equipment	174,688	170,109	181,300	198,890
Miscellaneous Services	501,626	500,951	545,007	543,871
TOTAL	9,661,913	8,814,554	9,039,360	9,071,346
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Clerk –Senior Level	1	1	1	1
Battalion Chief	6	5	5	5
Captain	17	17	17	17
Lieutenant	15	15	15	15
Firefighters	43	45	45	45
Emergency Vehicle-Tech-Fleet	1	1	1	1
FULL TIME	85	86	86	86
PART TIME	0	0	0	0
TOTAL	85	86	86	86

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. Emergency Vehicle-Tech position will be in Fire department.

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

Fiscal Year
2022



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.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	535,369	484,227	484,986	484,434
Benefits	179,533	167,023	156,543	156,580
Supplies	16,274	17,629	22,729	15,275
Maintenance of Equipment	17,641	11,839	13,980	13,255
Miscellaneous Services	137,482	110,604	120,384	127,549
TOTAL	886,299	791,322	798,622	797,093

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
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
FULL TIME	6	6	6	6
PART TIME	0	0	0	0
TOTAL	6	6	6	6

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	4,894,943	5,063,628	5,180,615	5,204,995
Benefits	1,803,073	1,862,324	1,869,928	1,870,191
Supplies	350,486	422,960	472,033	468,380
Maintenance of Equipment	156,534	156,520	165,520	167,325
Miscellaneous Services	361,358	381,677	416,953	407,597
TOTAL	7,566,394	7,887,109	8,105,049	8,118,488
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Battalion Chief	4	3	3	3
Captain	15	15	15	15
Lieutenant	15	15	15	15
Firefighter	43	45	45	45
Emergency Vehicle-Tech	1	1	1	1
FULL TIME	78	79	79	79
PART TIME	0	0	0	0
TOTAL	78	79	79	79

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	155,676	89,574	90,897	92,082
Benefits	46,330	30,659	30,207	30,203
Supplies	3,915	5,470	5,115	6,445
Maintenance of Equipment	513	1,750	1,800	1,750
Miscellaneous Services	2,786	8,670	7,670	8,725
TOTAL	209,220	136,123	135,689	139,205
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Battalion Chief—Fire Marshall	1	1	1	1
Captain—Fire Inspector	-	-	-	-
FULL TIME	1	1	1	1
PART TIME	0	0	0	0
TOTAL	1	1	1	1



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	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
Number of Citations Filed	5,390	3,500	2,500
Number of Citations Deferred	680	500	400
% of Citations Deferred	7%	7%	6%
Number of Warrant Sweeps per year	1	1	1
Number of Warrants resolved during warrant Sweep periods	446	237	200

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	234,823	130,029	144,806	98,673
Benefits	101,918	77,534	62,737	47,644
Supplies	9,559	8,285	7,496	10,660
Miscellaneous Services	35,760	116,665	73,460	100,980
TOTAL	382,060	332,513	288,499	257,957

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Municipal Court Judge	1	1	-	-
Court Administrator	1	1	1	1
Court Clerk Deputy	4	4	2	2
FULL TIME	6	6	3	3
PART TIME	0	0	0	0
TOTAL	6	6	3	3

SIGNIFICANT CHANGES

FY2021: 1 Court clerk positions discontinued. Municipal Ct Judge and court clerk position budgeted partial year.
 FY2021 Revised-Discontinued Court Judge and a Court clerk.

**Fiscal Year
2022**



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

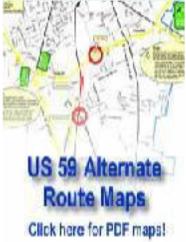
- The Marshall's office is to provide a safe and secure court.
- To continuously serve the cities class C warrants..

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	43,840	41,179	15,916	-
Benefits	18,278	15,731	5,959	-
Supplies	1,000	1,930	99	-
Maintenance of Equipment	4	1,000	-	-
Miscellaneous Services	4,304	3,930	2,715	-
TOTAL	67,426	63,770	24,689	-
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
City Marshall	1	1	0	0
Warrant Officer (Part time)	1	0	0	0
FULL TIME	1	1	0	0
PART TIME	1	0	0	0
TOTAL	2	1	0	0
SIGNIFICANT CHANGES				
FY21: Warrant Officer (Part time) discontinued. FY22: City Marshal department discontinued.				

**Fiscal Year
2022**



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	804	1,200	700	2,050
Miscellaneous Services	47,627	53,927	50,930	56,240
TOTAL	48,431	55,127	51,630	58,290
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no authorized positions for this department				
FULL TIME				
PART TIME				
TOTAL				
SIGNIFICANT CHANGES				

**Fiscal Year
2022**



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 4,500 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	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
Number of animals received at shelter	4,590	5,199	5,300
Number of animals adopted	1,161	945	1,000
Number of animals reclaimed	377	422	400
Number of animals sent to rescue	263	471	600
Number of animals euthanized	2,619	3,011	3,000
Euthanasia rate	57%	58%	58%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	394,656	405,810	379,923	410,377
Benefits	171,436	178,237	173,859	180,612
Supplies	62,136	67,620	73,000	73,500
Maintenance of Equipment	13,597	16,000	16,170	15,720
Miscellaneous Services	92,576	101,430	100,015	101,650
Capital Outlay	-	-	-	-
TOTAL	734,401	769,097	742,967	781,859
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Animal Control Director	1	1	1	1
Animal Control Supervisor Assistant	1	1	1	1
Clerk Journeyman	1	1	1	1
Animal Control Field SPR	0	0	1	1
Animal Control Rescue Coordinator	0	0	1	1
Animal Control Officer-Lead	1	1	0	0
Animal Control Officer	3	3	2	2
Laborer	4	4	4	4
FULL TIME	11	11	11	11
PART TIME	0	0	0	0
TOTAL	11	11	11	11

SIGNIFICANT CHANGES

FY 21 Revised: Discontinued Animal Ctl officer and Animal Control –Lead. Opened new positions for Field Supervisor and Rescue Coordinator.

Fiscal Year
2022



Public Works Departments include the following:

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

CITY OF LUFKIN, TEXAS

PUBLIC WORKS

Fiscal Year
2022



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 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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	817,288	783,252	744,967	756,208
Benefits	319,403	300,251	291,798	299,128
Supplies	18,253	22,690	19,940	24,615
Maintenance of Equipment	18,619	21,000	26,483	22,625
Miscellaneous Services	97,556	109,529	92,812	106,504
Sundry	231	200	200	300
TOTAL	1,271,350	1,236,922	1,176,200	1,209,380
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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	0	0	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
Construction Inspector –WP	1	1	1	1
Planning and Zoning Director	1	1	1	1
Sr. Clerk Pl Asst.(formerly Assistant City Planner)	1	1	1	1
FULL TIME	17	16	16	16
PART TIME	0	0	0	0
TOTAL	17	16	16	16

SIGNIFICANT CHANGES

FY2019: Inspection Services and Planning and Zoning Department’s budgets moved to Engineering Services.
 FY2019 Revised: Created Chief Building Inspector and eliminated one position for Inspections officer.
 FY2021: Engineering Tech position discontinued. Page 81

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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	375,867	359,857	360,117	360,434
Benefits	144,286	132,251	135,331	135,193
Supplies	6,434	8,110	7,610	9,045
Maintenance of Equipment	17,391	18,600	23,341	20,140
Miscellaneous Services	51,809	62,720	49,605	55,970
Sundry Charges	231	200	200	200
TOTAL	596,018	581,738	576,204	580,982
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
Construction Inspector	1	1	1	1
Engineering Tech I	1	0	0	0
GPS Technician	1	1	1	1
FULL TIME	8	7	7	7
PART TIME	0	0	0	0
TOTAL	8	7	7	7

GENERAL FUND

DIVISION: Inspections

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.

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

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	320,698	320,371	285,079	290,916
Benefits	130,453	128,329	116,821	124,032
Supplies	10,043	12,700	11,350	13,550
Maintenance of Equipment	1,228	1,500	1,500	1,500
Miscellaneous Services	38,038	37,779	34,507	39,789
TOTAL	500,460	500,679	449,257	469,787
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
FULL TIME	7	7	7	7
PART TIME	0	0	0	0
TOTAL	7	7	7	7

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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	120,723	103,024	99,771	104,858
Benefits	44,664	39,671	39,646	39,903
Supplies	1,776	1,880	980	2,020
Maintenance of Equipment	-	900	1,642	985
Miscellaneous Services	7,709	9,030	8,700	10,745
Sundry Charges	-	-	-	100
TOTAL	174,872	154,505	150,739	158,611

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Planning & Zoning Director	1	1	1	1
Sr, Clerk Pl Asst.(formerly Assistant City Planner)	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	0	0	0	0
TOTAL	2	2	2	2

**Fiscal Year
2022**



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. The department will strive to complete the FY 2020-2021 Street Overlay List.

DESCRIPTION OF SERVICES PROVIDED

- The Street Department consists of 30 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	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
Number of street overlay projects completed annually	26	23	19
Number of street overlay projects completed within 1 week of due date	22	20	17
Street overlay projects completed within 1 week of due date 70% of time	84%	86%	87%
Feet of open channels cleaned	16,465	18,100	18,920
Feet of open channels cleaned within 3 weeks of inspection	14,475	16,250	17,175
Open channels cleaned within 3 weeks of inspection 80% of time	87%	89%	90%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	1,124,319	1,082,493	970,142	1,015,832
Benefits	513,947	491,979	456,770	479,234
Supplies	129,258	167,965	159,243	156,060
Maintenance of Equipment	726,889	1,011,200	1,011,200	1,017,650
Miscellaneous Services	962,204	1,016,755	1,010,970	983,316
Capital	-	-	55,050	-
TOTAL	3,456,617	3,770,392	3,663,375	3,652,092
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Street/Traffic Engineer	1	1	1	1
Assistant Superintendent	1	1	1	1
Administrative Assistant	1	0	0	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	9	9	9
Street Mowing Technician	2	2	2	2
Utility Technician	2	2	2	2
Maintenance Worker	4	3	3	3
Laborer I (part-time)	1	1	1	1
FULL TIME	33	30	30	30
PART TIME	1	1	1	1
TOTAL	34	31	31	31

SIGNIFICANT CHANGES

FY 2021: 1 Driver II, 1 Maint. Worker, and 1 Administrator assistant discontinued.

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	231,003	174,129	147,726	113,764
Benefits	78,844	56,619	43,415	42,897
Supplies	3,455	3,970	3,314	5,795
Maintenance of Equipment	550	550	550	-
Miscellaneous Services	10,679	11,775	10,990	11,775
Bldg Structures	-	-	55,050	-
TOTAL	324,531	247,043	261,045	173,631
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Street Superintendent	1	1	1	1
Assistant Street Superintendent	1	1	1	1
Administrative Assistant	1	0	0	0
FULL TIME	3	2	2	2
PART TIME	0	0	0	0
TOTAL	3	2	2	2

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	298,354	286,766	268,110	282,263
Benefits	145,843	139,046	134,574	138,045
Supplies	25,507	34,195	34,195	30,915
Maintenance of Equipment	250,317	314,150	314,150	314,150
Miscellaneous Services	73,653	74,066	74,066	74,381
TOTAL	793,674	848,223	825,095	839,754
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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	1	1	1
Utilities Technician	2	2	2	2
Maintenance Worker	2	2	2	2
FULL TIME	10	9	9	9
PART TIME	0	0	0	0
TOTAL	10	9	9	9

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	335,812	333,082	270,695	326,549
Benefits	162,207	161,991	147,461	162,123
Supplies	39,045	50,200	52,134	44,900
Maintenance of Equipment	418,998	655,000	655,000	655,000
Miscellaneous Services	818,217	859,716	859,716	830,471
TOTAL	1,774,279	2,059,989	1,985,006	2,019,043
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
FULL TIME	11	11	11	11
PART TIME	0	0	0	0
TOTAL	11	11	11	11

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	259,150	288,516	283,611	293,256
Benefits	127,053	134,323	131,320	136,169
Supplies	61,251	79,600	69,600	74,450
Maintenance of Equipment	57,024	41,500	41,500	48,500
Miscellaneous Services	59,655	71,198	66,198	67,289
TOTAL	564,133	615,137	592,229	619,664

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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	1	1	1
Labor-Part Time Seasonal	1	1	1	1
FULL TIME	9	8	8	8
PART TIME	1	1	1	1
TOTAL	10	9	9	9

Fiscal Year
2022



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.

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.

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.



Fleet Maintenance Facility for City of Lufkin

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	293,054	290,638	286,753	289,360
Benefits	132,984	122,585	122,143	122,776
Supplies	17,474	20,550	18,785	23,450
Maintenance of Equipment	4,112	7,000	7,000	7,500
Miscellaneous Services	12,652	13,344	12,830	15,564
Sundry Charges	-13,485	-	-	-
TOTAL	446,791	454,117	458,901	458,650
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Fleet Director	1	1	1	1
Lead Equipment Mechanic	1	1	1	1
Warehouse Clerk	1	1	1	1
Equipment Mechanic	4	3	3	3
Fleet Service Tech– SW	1	1	1	1
FULL TIME	8	7	7	7
PART TIME	0	0	0	0
TOTAL	8	7	7	7

SIGNIFICANT CHANGES
FY2021: 1 (one) equipment mechanic position discontinued.

**Fiscal Year
2022**



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

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	923,053	674,219	622,569	636,501
Benefits	357,534	322,540	297,397	301,267
Supplies	87,468	92,200	76,850	90,900
Maintenance of Equipment	69,456	63,550	63,550	65,550
Miscellaneous Services	317,853	349,874	343,514	348,607
Sundry Charges	-	80	80	80
Capital	-	-	33,061	-
TOTAL	1,755,364	1,502,463	1,437,021	1,442,905
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director—Parks & Leisure	1	1	1	1
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	13	11	11	11
Custodian/Building Maintenance	1	1	1	1
Electric Utility	1	1	1	1
Athletic Super	1	1	1	1
Recreation Specialist	1	0	0	0
Downtown Center Supervisor (formerly PT position)	1	1	1	1
Pool Supervisor (PT)	1	1	1	1
Lifeguard (P/T)	3	3	3	3
League Supervisor (P/T)	1	1	1	1
FULL TIME	24	21	21	21
PART TIME	5	5	5	5
TOTAL	29	26	26	26

SIGNIFICANT CHANGES

FY 2019 Revised: Closed Assistant Director position. Senior Administrative Assistant position converted to Office Manager.

FY2020: Downtown Center Supervisor was made a full time position. 2 laborer position discontinued. Created Athletic Supervisor formerly Recreation Specialist.

FY2021: 1 Rec. Specialist, and 2 laborer positions discontinued.

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	213,523	198,974	202,559	202,122
Benefits	90,347	77,025	78,955	80,674
Supplies	2,339	3,400	3,450	12,000
Miscellaneous Services	13,351	12,005	13,645	16,007
Sundry Charges	-	80	80	80
TOTAL	319,561	291,484	298,689	310,883

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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	1	1	1
Athletic Supervisor	1	1	1	1
League Supervisor (P/T)	1	1	1	1
Lifeguard (P/T)	3	3	3	3
FULL TIME	5	4	4	4
PART TIME	5	5	5	5
TOTAL	10	9	9	9

**Fiscal Year
2022**



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	709,529	475,245	420,010	434,379
Benefits	267,187	245,515	218,442	220,593
Supplies	85,129	88,800	73,400	78,900
Maintenance of Equipment	69,456	63,550	63,550	65,550
Miscellaneous Services	304,502	337,869	329,869	332,600
TOTAL	1,435,803	1,210,979	1,138,332	1,132,022
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Superintendent	1	1	1	1
Crew Leader I	2	2	2	2
Crew Leader II	1	1	1	1
Laborer	13	11	11	11
Electric Utility	1	1	1	1
Custodian / Building Maintenance	1	1	1	1
FULL TIME	19	17	17	17
PART TIME	0	0	0	0
TOTAL	19	17	17	17



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.

...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.

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.



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

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	844,909	929,462	874,215	948,970
Benefits	385,401	420,139	404,570	438,716
Supplies	191,559	198,850	198,510	208,770
Maintenance of Equipment	1,794	2,950	3,900	2,950
Miscellaneous Services	157,488	173,638	169,186	190,803
TOTAL	1,581,151	1,725,039	1,650,381	1,790,209
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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	8
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
FULL TIME	26	26	26	27
PART TIME	2	2	2	2
TOTAL	28	28	28	29
SIGNIFICANT CHANGES				
FY22– New position for Zoo Keeper.				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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 (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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	383,167	318,265	327,202	307,474
Benefits	168,676	146,961	141,219	136,686
Supplies	13,472	15,750	13,950	14,100
Maintenance of Equipment	29,746	35,685	40,603	32,935
Miscellaneous Services	56,417	65,740	64,465	68,335
TOTAL	651,478	582,401	587,439	559,530
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Library Director	1	1	1	1
Assistant Library Director	1	1	1	1
Clerk-Entry Level	4	2	2	2
Library Assistant	2	2	1	1
Clerk Apprentice	1	1	1	1
Library Assistant IT-Tech	1	1	1	1
Library Aide (Part time)	5	3	3	3
Library Assistant (Summer)	2	0	0	0
Custodian	1	1	1	1
FULL TIME	11	9	8	8
PART TIME	7	3	3	3
TOTAL	18	12	11	11

SIGNIFICANT CHANGES
.FY 2021: Two (2) library Aide positions discontinued. Two (2) Library assistant Summer positions discontinued. One (1) Clerk Entry level discontinued. FY2021 Revised-Library assistant discontinued.

Fiscal Year
2022



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 2022 are the following items:

Unemployment Insurance Claims	\$ 10,000
Liability Insurance Premium	\$ 196,747
Contingency Amount	\$ 175,200
Retiree Insurance Premium Transfer	\$ 165,000

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	380,591	756,474
Benefits	16,986	5,000	21,000	10,000
Supplies	3,450	4,000	4,000	4,000
Maintenance	95,336	87,756	87,756	87,756
Miscellaneous Services	230,862	310,221	310,221	371,947
Sundry Charges	168	-	-	-
Debt Service	-	17,458	17,458	17,457
Transfer	200,000	165,000	281,285	281,285
TOTAL	546,802	589,435	1,102,311	1,528,919

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				
SIGNIFICANT CHANGES				



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

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	379,545	350,461	302,921	345,667
Benefits	183,705	167,239	158,369	168,840
Supplies	96,787	96,610	97,600	98,510
Maintenance of Equipment	24,199	49,920	50,020	55,620
Miscellaneous Services	202,308	53,146	86,116	59,891
TOTAL	886,544	717,376	695,026	728,528

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Utility Collections	0	0	0	0
Utility Collection Supervisor	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
Meter Maintenance Worker	2	2	2	2
Meter Reader	2	2	2	2
FULL TIME	12	12	12	12
PART TIME	0	0	0	0
TOTAL	12	12	12	12

SIGNIFICANT CHANGES

FY 2020: Director of Utility Collections discontinued. Created Utility Collections Supervisor. FY2021: Office manager position discontinued.

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	246,083	193,859	194,956	195,639
Benefits	113,126	93,658	94,546	93,326
Supplies	81,486	74,660	77,700	81,810
Maintenance of Equipment	4,368	9,260	9,260	9,780
Miscellaneous Services	165,360	11,205	44,275	16,630
TOTAL	610,423	382,642	420,734	397,285

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Utility Collections	0	0	0	0
Utility Collections Supervisor	1	1	1	1
Office Manager	0	0	0	0
Account Technician Entry	2	2	2	2
Utility Billing Clerk	3	3	3	3
FULL TIME	6	6	6	6
PART TIME	0	0	0	0
TOTAL	6	6	6	6

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	133,462	156,602	107,968	150,028
Benefits	70,579	73,581	63,823	75,514
Supplies	15,301	21,950	19,900	16,700
Maintenance of Equipment	19,831	40,660	40,760	45,840
Miscellaneous Services	36,948	41,941	41,841	43,161
TOTAL	276,121	334,734	274,292	331,243
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Crew Leader	1	1	1	1
Meter Maintenance Worker	2	2	2	2
Meter Reader	2	2	2	2
Maint. Worker	1	1	1	1
FULL TIME	6	6	6	6
PART TIME	0	0	0	0
TOTAL	6	6	6	6

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	713,305	763,583	736,645	759,672
Benefits	319,363	323,380	320,149	331,431
Supplies	324,123	332,550	348,300	352,296
Maintenance of Equipment	172,875	190,800	181,500	192,800
Miscellaneous Services	596,087	701,080	702,230	732,226
TOTAL	2,125,753	2,311,393	2,288,824	2,368,425

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director Utility Plant Operations	1	1	1	1
WWTP Assistant Director	1	1	1	1
Administrative Assistant	1	1	1	1
Environmental Manager	1	1	1	1
Environmental Compliance Tech	1	1	1	1
Lab Manager	1	1	1	1
Microbiologist Journeyman	1	1	1	1
Operator II&III	5	5	5	5
Driver II	1	1	1	1
Maintenance Worker	3	3	3	3
Crew Leader III	1	1	1	1
Maintenance Mechanic	2	2	2	2
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	19	19	19	19
PART TIME	1	1	1	1
TOTAL	20	20	20	20

SIGNIFICANT CHANGES				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	258,574	257,406	257,376	257,590
Benefits	102,451	99,775	100,495	100,821
Supplies	9,188	10,000	10,000	10,000
Maintenance of Equipment	-	3,800	3,500	3,800
Miscellaneous Services	435,895	536,080	537,080	558,810
TOTAL	806,108	907,061	908,451	931,021
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director Utility Plant Operations	1	1	1	1
WWTP Asst. Director	1	1	1	1
Administrative Assistant	1	1	1	1
Environmental Manager	1	1	1	1
Environmental Compliance Tech	1	1	1	1
FULL TIME	5	5	5	5
PART TIME	0	0	0	0
TOTAL	5	5	5	5

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	172,564	197,206	189,208	194,147
Benefits	79,990	82,553	80,649	86,664
Supplies	257,884	256,150	276,500	279,010
Miscellaneous Services	595	2,000	2,000	2,000
TOTAL	511,033	537,909	548,357	561,821
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Operator II&III	5	5	5	5
FULL TIME	5	5	5	5
PART TIME	0	0	0	0
TOTAL	5	5	5	5

Fiscal Year
2022



CITY OF LUFKIN, TEXAS

Wastewater Treatment / Maintenance

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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	205,398	232,609	214,299	231,581
Benefits	102,611	107,314	105,000	109,981
Supplies	38,499	47,300	45,900	42,300
Maintenance of Equipment	172,875	187,000	178,000	189,000
Miscellaneous Services	57,287	61,000	61,150	67,916
TOTAL	576,670	635,223	604,349	640,778
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Driver II	1	1	1	1
Maintenance Worker	3	3	3	3
Crew Leader III	1	1	1	1
Maintenance Mechanic	2	2	2	2
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	7	7	7	7
PART TIME	1	1	1	1
TOTAL	8	8	8	8

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	76,769	76,362	75,762	76,354
Benefits	34,311	33,738	34,005	33,965
Supplies	18,552	19,100	15,900	20,986
Miscellaneous Services	102,310	102,000	102,000	103,500
TOTAL	231,942	231,200	227,667	234,805
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Laboratory Manager	1	1	1	1
Microbiologist Journeyman	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	0	0	0	0
TOTAL	2	2	2	2

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	51,607	55,558	58,558	57,154
Benefits	29,473	29,717	30,601	29,800
Supplies	307,865	313,200	303,200	304,468
Maintenance of Equipment	132,614	150,000	151,000	141,800
Miscellaneous Services	1,207,539	1,461,761	1,446,361	1,441,163
TOTAL	1,729,098	2,010,236	1,989,720	1,974,385
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Water Plant Chief Operator	1	1	1	1
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	1	1	1	1
PART TIME	1	1	1	1
TOTAL	2	2	2	2
SIGNIFICANT CHANGES				
FY2019 Revised: Operator II position became Water Plant Chief Operator .				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	51,607	55,558	58,558	57,154
Benefits	29,473	29,717	30,601	29,800
Supplies	297,684	302,000	287,000	287,468
Miscellaneous Services	1,201,650	1,456,840	1,441,440	1,436,242
TOTAL	1,580,414	1,844,115	1,817,599	1,810,664
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Water Plant Chief Operator	1	1	1	1
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	1	1	1	1
PART TIME	1	1	1	1
TOTAL	2	2	2	2

Fiscal Year

2022



WATER / WASTEWATER FUND

DIVISION: Maintenance

DIVISION DESCRIPTION

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

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	10,181	11,200	16,200	17,000
Maintenance of Equipment	132,614	150,000	151,000	141,800
Miscellaneous Services	5,889	4,921	4,921	4,921
TOTAL	148,684	166,121	172,121	163,721
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

CITY OF LUFKIN, TEXAS

Water Production / Maintenance

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	1,266,164	1,344,174	1,146,835	1,290,452
Benefits	590,201	591,702	546,604	582,251
Supplies	180,004	239,400	224,500	229,400
Maintenance of Equipment	884,566	915,710	909,782	913,150
Miscellaneous Services	468,538	485,726	481,726	469,486
Capital	4,175	-	-	-
TOTAL	3,393,648	3,576,712	3,309,447	3,484,739

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
Administrative Assistant	0	0	1	1
Clerk Journeyman	1	1	0	0
Project Planner	1	1	0	0
Hydrant Maintenance	1	1	0	0
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	5	5
Light Equipment Operator	7	7	5	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
FULL TIME	38	38	33	33
PART TIME	0	0	0	0
TOTAL	38	38	33	33

SIGNIFICANT CHANGES

FY 2020 Revised: Maintenance worker position transferred to Utility Collections.
 FY 2021: Hydrant maintenance position discontinued. Clerk Journeyman discontinued. Project Planner position discontinued. Two (2) Light equipment operators discontinued in the Sewer Utilities division.

Fiscal Year
2022



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 thugh 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	331,321	259,988	258,989	259,033
Benefits	133,223	108,234	108,234	108,206
Supplies	20,722	19,000	19,000	19,000
Maintenance of Equipment	9,346	15,060	9,132	12,500
Miscellaneous Services	68,892	72,726	68,726	65,568
TOTAL	563,504	475,008	464,081	464,307
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
Administrative Assistant	0	0	1	1
Clerk Journeyman	1	1	0	0
Project Planner	1	1	0	0
Maintenance Worker-Hydrant	1	1	0	0
FULL TIME	7	7	5	5
PART TIME	0	0	0	0
TOTAL	7	7	5	5

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	424,742	500,300	418,087	454,716
Benefits	212,841	225,724	211,701	221,141
Supplies	46,690	61,900	57,000	61,900
Maintenance of Equipment	515,640	531,400	531,400	531,400
Miscellaneous Services	87,195	91,000	91,000	93,126
TOTAL	1,287,108	1,410,324	1,309,188	1,362,283
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
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	2	2
Water Utility Customer Service Inspector	1	1	1	1
Laborer	5	5	5	5
FULL TIME	14	14	13	13
PART TIME	0	0	0	0
TOTAL	14	14	13	13

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	510,101	583,886	469,759	576,703
Benefits	244,137	257,744	226,669	252,904
Supplies	112,592	158,500	148,500	148,500
Maintenance of Equipment	359,580	369,250	369,250	369,250
Miscellaneous Services	312,451	322,000	322,000	310,792
Capital	4,175	-	-	-
TOTAL	1,543,036	1,691,380	1,536,178	1,658,149

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Crew Leader III	1	1	1	1
Light Equipment Operator	4	4	3	3
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	3	3
FULL TIME	17	17	15	15
PART TIME	0	0	0	0
TOTAL	17	17	15	15

**Fiscal Year
2022**



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.

WORK PROGRAM

Budgeted in the department for fiscal year 2022 are the following items:

Liability Insurance Premium	\$ 185,623
Contingency Amount	\$ 150,000
Allowance for Uncollectible Accounts	\$ 150,000
General and Administrative Charges	\$2,767,571
Funded Depreciation Transfers	\$2,093,233
Debt Service Transfers	\$1,956,095
Transfer to General Fund	\$ 100,000

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.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Salaries & Wages	-	-	41,221	110,663
Supplies	630	1,000	1,000	1,000
Equipment Maintenance	15,181	28,462	28,462	28,462
Miscellaneous Services	241,359	335,623	335,623	335,623
Sundry Charges	5,040,019	5,136,132	5,136,132	5,010,804
Debt Service	-	-	-	-
Transfers	3,942,086	3,129,220	3,136,454	2,056,095
TOTAL	9,239,275	8,630,437	8,678,892	7,542,647

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



Fiscal Year

2022



CITY OF LUFKIN, TEXAS

Solid Waste / Recycling Fund

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
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	1,017,847	968,039	942,529	966,608
Benefits	447,474	453,220	444,128	450,936
Supplies	327,816	377,600	373,050	381,900
Maintenance of Equipment	214,587	225,000	246,500	257,500
Miscellaneous Services	1,870,071	1,946,126	1,945,251	1,921,549
TOTAL	3,877,795	3,969,985	3,951,458	3,978,493

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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
Laborer	2	2	2	2
Maintenance Worker	1	1	1	1
FULL TIME	25	25	25	25
PART TIME	0	0	0	0
TOTAL	25	25	25	25

SIGNIFICANT CHANGES
FY20 Revised– Maintenance Worker budgeted in Solid Waste which was previously in Main Street transferred to Parks Dept.

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	207,711	208,077	208,028	208,739
Benefits	87,908	88,168	88,772	88,831
Supplies	28,293	31,100	29,550	30,700
Maintenance of Equipment	1,320	2,000	2,000	2,000
Miscellaneous Services	32,232	38,980	37,950	36,260
TOTAL	357,464	368,325	366,300	366,530

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Solid Waste Director	1	1	1	1
Solid Waste Assistant Director	1	1	1	1
Clerk –Journeyman	2	2	2	2
Maintenance Worker	0	0	0	0
FULL TIME	4	4	4	4
PART TIME	0	0	0	0
TOTAL	4	4	4	4

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	222,418	193,029	182,142	180,650
Benefits	103,019	88,796	86,231	85,932
Supplies	81,697	92,000	91,500	92,000
Maintenance of Equipment	65,954	57,500	52,500	85,000
Miscellaneous Services	607,711	597,241	597,241	580,421
TOTAL	1,080,799	1,028,566	1,009,614	1,024,003
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Driver II	5	5	5	5
Driver III	1	1	1	1
FULL TIME	6	6	6	6
PART TIME	0	0	0	0
TOTAL	6	6	6	6

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	279,259	296,821	292,252	297,961
Benefits	132,801	138,369	136,541	138,332
Supplies	115,557	136,000	133,500	136,000
Maintenance of Equipment	82,076	95,500	95,000	95,500
Miscellaneous Services	703,558	742,823	742,823	731,125
TOTAL	1,313,251	1,409,513	1,400,116	1,398,918
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Driver II	4	4	4	4
Driver III	2	2	2	2
Maintenance Mechanic/Welder	1	1	1	1
FULL TIME	7	7	7	7
PART TIME	0	0	0	0
TOTAL	7	7	7	7

CITY OF LUFKIN, TEXAS

Solid Waste / Commercial Collection

Fiscal Year

2022



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.

CITY OF LUFKIN, TEXAS

Solid Waste / Special Collections

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	235,230	174,359	174,784	174,927
Benefits	88,461	89,726	88,105	88,352
Supplies	24,930	30,500	30,500	30,200
Maintenance of Equipment	26,095	35,000	45,000	35,000
Miscellaneous Services	181,566	192,720	192,875	201,895
TOTAL	556,282	522,305	531,264	530,374
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Driver II	3	3	3	3
Laborer	2	2	2	2
Maintenance Worker	1	1	1	1
FULL TIME	6	6	6	6
PART TIME	0	0	0	0
TOTAL	6	6	6	6

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	73,229	95,753	85,323	104,331
Benefits	35,285	48,161	44,479	49,489
Supplies	77,339	88,000	88,000	93,000
Maintenance of Equipment	39,142	35,000	52,000	40,000
Miscellaneous Services	345,004	374,362	374,362	371,848
TOTAL	569,999	641,276	644,164	658,668
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Driver II	2	2	2	2
FULL TIME	2	2	2	2
PART TIME	0	0	0	0
TOTAL	2	2	2	2

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	97,128	95,973	73,162	73,178
Benefits	70,466	63,497	42,653	34,235
Supplies	24,443	44,450	50,610	23,700
Maintenance of Equipment	14,282	46,000	46,000	46,000
Miscellaneous Services	124,508	115,074	109,074	68,074
TOTAL	330,827	364,994	321,499	245,187
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Laborer	4	2	2	2
Maintenance Worker	1	1	1	1
FULL TIME	5	3	3	3
PART TIME	0	0	0	0
TOTAL	5	3	3	3
SIGNIFICANT CHANGES				
FY2020 Revised-Discontinued labor position. FY2021: Two (2) laborer positions discontinued.				

Fiscal Year
2022



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 2022 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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	18,661	49,161
Benefits	-13	-	-	-
Supplies	360	370	370	370
Equipment Maintenance	-	5,636	5,636	5,636
Miscellaneous Services	35,944	60,872	60,872	60,872
Sundry Charges	2,352,475	2,325,919	2,325,919	2,289,781
Transfers	938,417	100,000	119,233	112,000
TOTAL	3,327,183	2,492,797	2,530,691	2,517,820

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				





OTHER FUNDS

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is a special revenue fund that accounts for the activities of the Pitzer 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
2022**



CITY OF LUFKIN, TEXAS

**Hotel/Motel Tax Fund - Pitser Garrison
Convention Center**

HOTEL / MOTEL TAX FUND

MISSION

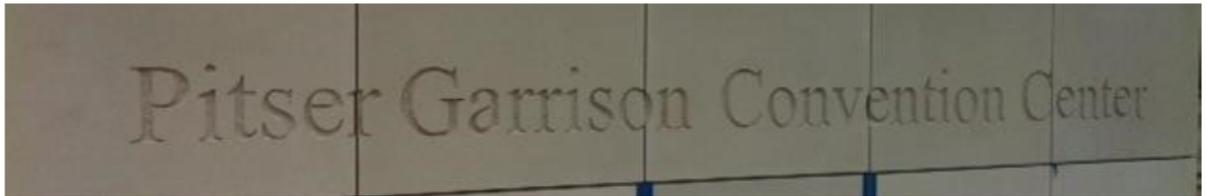
The mission of the Pitser Garrison Civic Center is to provide a safe, beneficial, and enjoyable facility for special events and concerts for citizens, tourists and visitors to Lufkin.

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.

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.



WORKLOAD INDICATORS & PERFORMANCE MEASURES			
Description	2019-2020 Actual	2020-2021 Revised	2021-2022 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%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	260,618	267,843	264,535	-
Benefits	111,624	124,196	114,345	-
Supplies	27,294	19,040	30,890	-
Maintenance of Equipment	31,525	16,900	23,100	-
Miscellaneous Services	167,628	144,353	148,123	-
Sundry	705,056	463,942	455,028	841,687
Transfers	-	30,000	30,000	773,805
TOTAL	1,303,745	1,066,274	1,066,021	1,615,492

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Convention Center Director	1	1	1	0
Assistant Director	1	1	1	0
Administrative Assistant	0	0	1	0
Crew Leader	1	1	1	0
Laborer	5	5	4	0
FULL TIME	8	8	8	0
PART TIME	0	0	0	0
TOTAL	8	8	8	0

SIGNIFICANT CHANGES
FY2021 Revised– Discontinued laborer position added administrative assistant. FY 2022-All positions in this Fund were transferred to Convention Services Fund.

Fiscal Year
2022



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 2022 appropriations budget will be handled by the H.O.T. board for the entities is as follows:

DESCRIPTION OF SERVICES PROVIDED

HOT Board Estimated Contributions \$841,687

- 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.
-

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Sundry Charges	705,056	463,942	455,028	841,687
TOTAL	705,056	463,942	455,028	841,687
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this department.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	-	-
Supplies	100	90	90	-
Miscellaneous Services	5,603	5,603	5,603	-
Transfers	-	30,000	30,000	773,805
TOTAL	5,703	35,693	35,693	773,805

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this department.				
FULL TIME				
PART TIME				
TOTAL				

**Fiscal Year
2022**



CITY OF LUFKIN, TEXAS

Convention Services

CONVENTION SERVICES FUND

MISSION

The Convention Service Fund was created to aide in the facilitation of the Pitser Garrison Convention Center

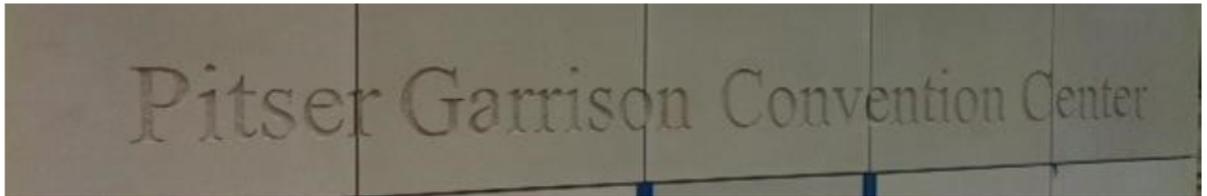
DESCRIPTION OF SERVICES PROVIDED

- 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.

ally 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.

WORK PROGRAM

The work program for the 2022 Fiscal year is to continu-



WORKLOAD INDICATORS & PERFORMANCE MEASURES			
Description	2019-2020 Actual	2020-2021 Revised	2021-2022 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%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	-	277,821
Benefits	-	-	-	126,067
Supplies	-	-	-	21,075
Maintenance of Equipment	-	-	-	24,900
Miscellaneous Services	-	-	-	149,503
TOTAL	-	-	-	599,366

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Convention Center Director	0	0	0	1
Assistant Director	0	0	0	1
Administrative Assistant	0	0	0	1
Crew Leader	0	0	0	1
Laborer	0	0	0	4
FULL TIME	0	0	0	8
PART TIME	0	0	0	0
TOTAL	0	0	0	8

SIGNIFICANT CHANGES



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 Actual	2019-2020 Revised	2021-2022 Budget
This is a non-operational department			

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	16,811	33,000	33,190	33,000
Benefits	1,799	3,248	3,248	3,248
Supplies	62,544	98,925	91,420	99,825
Maintenance of Equipment	9,199	15,000	12,500	15,000
Miscellaneous Services	71,448	128,010	132,325	146,937
Transfers	59,769	59,769	59,769	29,564
TOTAL	221,570	337,952	332,452	327,574

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Concession Stand Workers	25	25	25	25
FULL TIME	-	-	-	-
PART TIME	25	25	25	25
TOTAL	25	25	25	25

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	7,613	13,800	11,800	12,800
Maintenance of Equipment	8,629	13,500	11,500	13,500
Miscellaneous Services	39,558	62,100	52,100	62,100
TOTAL	55,800	89,400	75,400	88,400
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	369	525	-	525
TOTAL	369	525	-	525
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



SPECIAL RECREATION FUND

DIVISION: Basketball

DIVISION DESCRIPTION

This division is provided for youth and adult basketball programs.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	5,284	4,300	4,540	4,300
Miscellaneous Services	5,449	6,075	6,575	6,557
TOTAL	10,733	10,375	11,115	10,857
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



SPECIAL RECREATION FUND

DIVISION: Football

DIVISION DESCRIPTION

This division is provided for youth football programs.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	-	-	-	-
Miscellaneous Services	-	-	-	-
TOTAL	-	-	-	-
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	615	1,250	750	4,750
Miscellaneous Services	5,292	8,000	8,000	8,000
TOTAL	5,907	9,250	8,750	12,750
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



CITY OF LUFKIN, TEXAS

Recreation / Special Events

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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	1,386	3,750	2,130	1,550
Miscellaneous Services	729	7,825	4,850	1,380
TOTAL	2,115	11,575	6,980	2,930
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	-	100	100	1,000
Miscellaneous Services	9,376	16,000	35,000	40,890
TOTAL	9,376	16,100	35,100	41,890
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	11,742	18,100	15,500	18,300
Maintenance of Equipment	570	1,500	1,000	1,500
Miscellaneous Services	11,044	28,010	25,800	28,010
TOTAL	23,356	47,610	42,300	47,810

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	16,811	33,000	33,190	33,000
Benefits	1,799	3,248	3,248	3,248
Supplies	35,535	57,100	56,600	56,600
TOTAL	54,145	93,348	93,038	92,848
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Concession Stand Worker	25	25	25	25
FULL TIME	-	-	-	-
PART TIME	25	25	25	25
TOTAL	25	25	25	25

Fiscal Year
2022



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 Actual	2019-2020 Revised	2021-2022 Budget
This is a non operational department and does not have performance measures.				
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Transfers	59,769	59,769	59,769	29,564
TOTAL	59,769	59,769	59,769	29,564
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 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 Actual	2019-2020 Revised	2021-2022 Budget
This is a non-operational department				
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	4,342	9,550	5,800	3,750
Maintenance of Equipment	1,691	2,700	2,200	2,700
Miscellaneous Services	93,397	66,650	61,745	73,050
TOTAL	99,430	78,900	69,745	79,500
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



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.

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.

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.
-

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2018-2019 Actual	2019-2020 Revised	2021-2022 Budget	
This is a non-operational department. Includes Louisiana Pine Snake project.				
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	20,482	16,379	24,482	24,482
Benefits	4,929	3,937	5,958	5,959
Supplies	64,174	94,600	88,260	100,500
Maintenance of Equipment	133,656	168,270	144,450	158,420
Miscellaneous Services	23,337	37,050	28,050	44,650
Transfers	28,599	28,599	28,599	28,599
TOTAL	275,177	348,835	319,799	362,610

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Louisiana Pine Snake Specialist	1	1	1	1
FULL TIME	1	1	1	1
PART TIME	-	-	-	-
TOTAL	1	1	1	1

Fiscal Year
2022



COURT SECURITY / TECHNOLOGY FUND

MISSION

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

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.

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.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
This is a non-operational department			
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised
Supplies	-	2,390	500
Maintenance of Equipment	955	1,850	1,760
Miscellaneous Services	362	760	165
TOTAL	1,317	5,000	2,425

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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.

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Maintenance of Equipment	955	1,500	1,410	1,550
Miscellaneous Services	-	-	-	9,655
TOTAL	955	1,500	1,410	11,205

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	-	2,390	500	500
Maintenance of Equipment	-	350	350	350
Miscellaneous Services	362	760	165	165
TOTAL	362	3,500	1,015	1,015
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Transfers	-	-	-	-
TOTAL	-	-	-	-
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

CITY OF LUFKIN, TEXAS

Non-Departmental

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	240	3,600	2,850	-
Miscellaneous Services	8,926	7,500	7,500	-
TOTAL	9,166	11,100	10,350	-
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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		2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
This is a non-operational department.				
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Miscellaneous Services	1,600	-	-	-
Maintenance of Equipment	7,365	11,115	5,000	-
Transfers	90,000	90,000	45,000	50,500
TOTAL	98,965	101,115	50,000	50,500

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

CITY OF LUFKIN, TEXAS

Animal Control

Fiscal Year
2022



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		2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
This is a non-operational department.				
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Maintenance of Equipment	9,308	-	-	-
Miscellaneous Services	15,366	-	20,000	-
TOTAL	24,674	-	20,000	-
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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 2021, 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 Actual	2019-2020 Revised	2021-2022 Budget
This is a non-operational department.				
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Supplies	12,756	100,000	100,000	100,000
Miscellaneous Services	15,514	-	-	-
Capital Outlay	2,202,993	902,431	2,163,797	2,056,500
TOTAL	2,231,263	1,002,431	2,263,797	2,156,500
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



CITY OF LUFKIN, TEXAS

Technology Amortization

TECHNOLOGY AMORTIZATION FUND

MISSION

This fund allows for the accumulation of the computer related lease equipment and various other technological components.

WORK PROGRAM

In fiscal year 2022, the City will continue analyzing the amortization time line and adjustments will be made as necessary to provide the most efficient use of resources.

DESCRIPTION OF SERVICES PROVIDED

The Information Technology department coordinates with the participating departments to determine the computer lease schedules .

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
This is a non-operational department.			
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised
Miscellaneous Services	-	-	-
Capital Outlay	-	-	-
TOTAL	-	-	-

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



Fiscal Year
2022



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
2022



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.

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.
- The Economic Development Department will work closely with other local and regional agencies to address regional opportunities and to address workforce development needs.

WORK PROGRAM

The Economic Development Department will embark on the following Program of Work in Fiscal 2021: 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.

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
Total number of business retention and expansion visits with local industry annually	8	10	10
Total number of recruiting activities attended annually (trade shows, trade missions, prospect visits, special events)	4	4	4
Total number of prospect projects worked on annually (leads responded to, RFP's responded to etc.)	10	12	12
Total number of stakeholder communications annually including newsletters, speaking engagements, articles	12	12	12
Follow – up with all qualified contacts from each event within 24 hours after the event 90% of the time	90%	95%	95%

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	162,804	162,135	163,642	162,320
Benefits	63,084	61,500	61,965	61,965
Economic Development Incentives	1,076,000	870,000	870,000	800,000
Supplies	4,049	6,635	14,635	9,485
Miscellaneous Services	169,965	229,906	171,811	231,315
Transfers	4,555,960	-	428,321	-
Debt Service	235,140	565,321	565,321	375,846
Sundry Charges	46,590	26,140	26,140	19,210
TOTAL	6,313,592	1,921,637	2,301,835	1,665,936

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Director of Economic Development	1	1	1	1
Econ Development Specialist	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
2022



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	\$ 10,710
Debt Service	\$375,846

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	1,506	5,795
Supplies	60	35	35	35
Miscellaneous Services	3,858	3,805	3,805	3,805
Sundry Charges	33,340	10,890	10,890	10,710
Transfers	4,555,960	-	428,321	-
Debt Service	235,140	565,321	565,321	375,846
TOTAL	4,828,358	580,051	1,009,878	396,191
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



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.

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 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:

Description	2019-2020 Actual	2020-2021 Revised	2021-2022 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

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	80,460	92,399	-	70,215
Benefits	35,034	37,818	-	24,060
Supplies	2,222	2,875	-	3,550
Sundry	540	420	-	440
Miscellaneous Services	110,926	117,430	-	163,430
TOTAL	229,182	250,942	-	261,695
AUTHORIZED POSITIONS				
	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
LCVB Director	1	1	0	1
Clerk Journeyman	1	1	0	0
FULL TIME	2	2	0	1
PART TIME	0	0	0	0
TOTAL	2	2	0	1
SIGNIFICANT CHANGES				

Fiscal Year
2022



LUFKIN CONVENTION & VISITORS BUREAU FUND

Division: Administration

CITY OF LUFKIN, TEXAS

Lufkin Convention & Visitor Bureau / Administration

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	80,460	92,399	-	65,918
Benefits	35,012	37,818	-	24,060
Supplies	1,609	2,240	-	3,550
Miscellaneous Services	107,426	114,390	-	163,430
TOTAL	224,507	246,847	-	256,958
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



LUFKIN CONVENTION & VISITORS BUREAU FUND

Division: Main Street

Lufkin Convention & Visitor Bureau / Main Street

CITY OF LUFKIN, TEXAS

EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
Personnel Services	-	-	-	-
Benefits	22	-	-	-
Supplies	583	600	-	-
Miscellaneous Services	6,511	3,040	-	-
TOTAL	4,105	3,640	-	-
AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2022



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	2019-2020 Actual	2020-2021 Revised	2021-2022 Budget
This is a non operational department and does not have performance measures.			
EXPENDITURES	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised
Personnel Services	-	-	4,297
Supplies	30	35	-
Miscellaneous Services	-	-	-
General & Administrative	540	420	440
TOTAL	570	455	4,737

AUTHORIZED POSITIONS	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	2021-2022 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

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 2022 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 2022 is \$2,540,689,980, which, when calculated, provides a policy debt limit of \$127,034,499. The City's total estimated outstanding debt for Fiscal 2022 is \$37,765,000.

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:

$$\text{Net Debt Per Capita} = \frac{\$37,765,000 \text{ (Net Direct Debt)}}{36,830 \text{ (Population)}} = \$1,025$$

$$\text{Ratio of Net Debt to Taxable Assessed Value} = \frac{\$37,765,000 \text{ (Net Direct Debt)}}{\$2,540,689,980 \text{ (Assessed Value)}} = 1.49 \%$$

The subsequent table reflects the allocation of the property tax levy between Debt Service and General Fund Operations for Fiscal 2022 and the previous four years.

	<u>Fiscal</u> <u>2018</u>	<u>Fiscal</u> <u>2019</u>	<u>Fiscal</u> <u>2020</u>	<u>Fiscal</u> <u>2021</u>	<u>Fiscal</u> <u>2022</u>
Debt Service Fund	\$0.150000	\$0.150000	\$0.140000	\$0.140000	\$0.140000
General Fund	<u>\$0.381135</u>	<u>\$0.381135</u>	<u>\$0.391135</u>	<u>\$0.391135</u>	<u>\$0.391135</u>
Total Tax Rate	<u>\$0.529942</u>	<u>\$0.531135</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

	FY2020 <u>Actual</u>	FY2021 <u>Budget</u>	FY2021 <u>Adjusted</u>	FY2022 <u>Budget</u>
Beginning Balance	\$ 2,163,768	\$ 2,214,396	\$ 2,163,768	\$ 2,169,163
Revenues				
Current year collections	2,994,487	3,055,861	3,043,861	3,077,958
Interest income	101,236	25,000	50,000	25,000
Bond Premium/Requirements	5,395,875	0	0	0
Other-Transfer from Water/Wastewater Fund	3,578,752	3,029,220	3,029,220	1,956,095
Other-Transfer from Solid Waste/Recycling Fund	57,200	-	-	-
Total Revenues	12,127,550	6,110,081	6,123,081	5,059,053
Total Funds Available	\$ 14,291,318	\$ 8,324,477	\$ 8,286,849	\$ 7,228,216
Expenditures				
Principal payments	\$ 5,445,000	\$ 4,830,000	\$ 4,830,000	\$ 4,110,950
Interest payments	1,146,388	1,281,336	1,281,336	1,081,997
Bond issue costs	54,921	0	0	0
Debt service fees	6,050	6,350	6,350	6,350
Other Financing uses	5,339,655	0	0	0
Miscellaneous Services	78	0	0	0
Total Expenditures	11,992,092	6,117,686	6,117,686	5,199,297
Excess(deficiency) of revenues over expenditures	135,458	(7,605)	5,395	(140,244)
Fund balance ending	2,299,226	2,206,791	2,169,163	2,028,919
Total Funds Applied	\$ 14,291,318	\$ 8,324,477	\$ 8,286,849	\$ 7,228,216

**GENERAL OBLIGATION BONDS
DEBT REQUIREMENTS
SUMMARY
Fiscal 2022 Operating Budget**

Issue	Purpose	Principal Outstanding 10/1/2021	Requirements for Fiscal 2022			Total
			Principal	Interest	Paying Agent Fees	
2011	G.O. Refunding Bond	1,125,000	485,000	25,900	750	511,650
2012	C.O. Improvements	4,600,000	350,000	96,188	750	446,938
2013	C.O. Improvements	3,360,000	235,000	109,658	750	345,408
2014	G.O. Refunding Bond	2,215,000	565,000	34,350	750	600,100
2015	G.O. Refunding Bond	2,800,000	650,000	97,300	750	748,050
2016	G.O. Refunding Bond	7,630,000	465,000	226,575	750	692,325
2017	G.O. Refunding Bond	7,545,000	815,000	197,376	750	1,013,126
2020	G.O. Refunding Bond	1,860,000	415,000	91,600	750	507,350
2020	C.O. Improvements	4,630,000	-	170,950	750	171,700
Total		<u>\$35,765,000</u>	<u>\$3,980,000</u>	<u>\$1,049,897</u>	<u>\$6,750</u>	<u>\$5,036,647</u>

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

Fiscal Year	<u>Principal</u>	<u>Interest 15-Feb</u>	<u>Interest 15-Aug</u>	<u>Paying Agent Fees</u>	<u>Total</u>
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
Total	<u>\$35,765,000</u>	<u>\$3,590,184</u>	<u>\$3,471,084</u>	<u>\$59,250</u>	<u>\$41,255,518</u>

**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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	<u>\$1,125,000</u>	<u>\$24,685</u>	<u>\$24,685</u>	<u>\$2,250</u>	<u>\$1,176,620</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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	\$4,600,000	\$332,784	\$332,784	\$9,000	\$5,274,568

**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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	\$3,360,000	\$395,713	\$395,713	\$9,000	\$4,160,426

**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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	<u>\$2,215,000</u>	<u>\$84,450</u>	<u>\$84,450</u>	<u>\$3,000</u>	<u>\$2,386,900</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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	<u>\$2,800,000</u>	<u>\$174,175</u>	<u>\$174,175</u>	<u>\$4,500</u>	<u>\$3,152,850</u>

**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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	\$7,630,000	\$982,650	\$863,550	\$9,750	\$9,485,950

**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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	<u>\$7,545,000</u>	<u>\$543,277</u>	<u>\$543,277</u>	<u>\$7,500</u>	<u>\$8,639,054</u>

**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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	<u>\$1,860,000</u>	<u>\$120,125</u>	<u>\$120,125</u>	<u>\$3,750</u>	<u>\$2,104,000</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%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	\$4,630,000	\$746,225	\$746,225	\$7,500	\$6,709,500



ORDINANCE NO. _____

AN APPROPRIATIONS ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022.

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 \$34,278,629 to the General Fund for the payment of operating expenditures and necessary capital outlay for the City Government and contingency account of \$175,200 for use by the City Manager.

SECTION III

That there is hereby appropriated the sum of \$5,199,297 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 \$16,101,324 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 \$2,093,233 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 \$1,956,095 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 \$6741,500 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 \$1,620,992 to the Hotel/Motel Tax Fund for operating expenditures and necessary capital outlay utilized for Hotel/Motel Tax Fund purposes.

SECTION X

That there is hereby appropriated the sum of \$599,366 to the Convention Services Fund for operating expenditures and necessary capital outlay.

SECTION XI

That there is hereby appropriated the sum of \$79,500 to the Pines Theater Fund for operating expenditures and necessary capital outlay.

SECTION XII

That there is hereby appropriated the sum of \$362,610 to the Ellen Trout Zoo Building Fund for operating expenditures and necessary capital outlay.

SECTION XIII

That there is hereby appropriated the sum of \$327,574 to the Special Recreation Fund for operating expenses and necessary capital outlay.

SECTION XIV

That there is hereby appropriated the sum of \$12,220 to the Court Security/Technology Fund for operating expenses and necessary capital outlay.

SECTION XV

That there is hereby appropriated the sum of \$50,500 to the Animal Control-Kurth Grant Fund for operating expenses and necessary capital outlay.

SECTION XVI

That there be appropriated the sum of \$1,665,936 to the Economic Development Fund for operating expenses and necessary capital outlay.

SECTION XVII

That there be appropriated the sum of \$261,295 to the Lufkin Convention & Visitor Bureau Fund (LCVB) for operating expenses and necessary capital outlay.

SECTION XVIII

That there is hereby appropriated the sum of \$975,000 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 \$2,156,500 to be expended for certain capital items from the Equipment Acquisition and Replacement Fund.

SECTION XX

That there is hereby appropriated the sum of \$186,415 to be expended for certain capital items from the Technology Amortization Fund.

SECTION XXI

That this ordinance shall be and become effective on October 1, 2021.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas on this the 7th day of September, 2021.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

PASSED AND APPROVED on Second Reading by the City Council of the City of Lufkin, Texas on this the 21st day of September, 2021.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED AS TO FORM:

Erika Neill, Acting 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 2022 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-two (2022) 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, 2021.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas on this the 7th day of September, 2021.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

PASSED AND APPROVED on Second Reading by the City Council of the City of Lufkin, Texas on this the 21st day of September, 2021.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED AS TO FORM:

Erika Neill, Acting 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

ACCUAL 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 1st 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 such, 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:

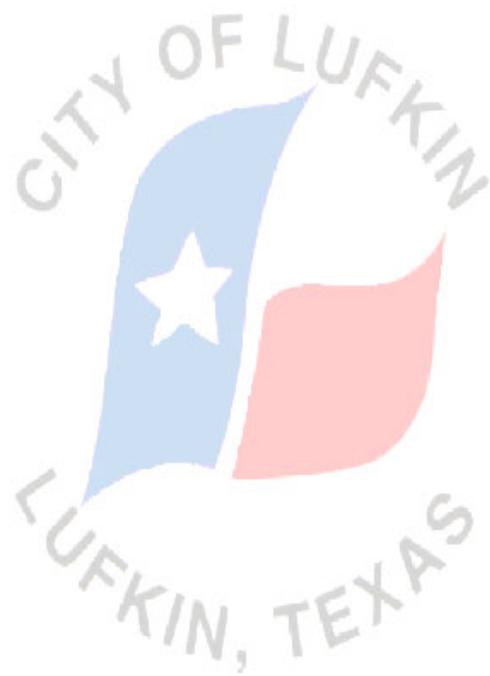
Definition: A controllable asset is an asset that does not meet the City's criteria for a fixed asset, but due to the nature of the item, such as high likelihood of theft or compliance with state or federal guidelines, greater accountability is required. A controllable asset is tangible property with 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 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
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	4	3	4	6	6
Part Time	0	0	0	0	0
Total	4	3	4	6	6
Finance					
Full Time	10	10	10	10	10
Part Time	0	0	0	0	0
Total	10	10	10	10	10
Legal					
Full Time	1	0	0	0	0
Part Time	0	0	0	0	0
Total	1	0	0	0	0
Municipal Court					
Full Time	6	6	6	5	3
Part Time	0	0	0	0	0
Total	6	6	6	5	3
City Marshall					
Full Time	1	1	1	0	0
Part Time	1	1	1	0	0
Total	2	2	2	0	0
Human Resources					
Full Time	6	6	6	5	5
Part Time	0	0	0	0	0
Total	6	6	6	5	5

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
Building Services					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Total	3	3	3	3	3
Information Technology					
Full Time	7	7	8	7	6
Part Time	0	0	0	0	0
Total	7	7	8	7	6
Police					
Full Time	100	101	102	99	100
Part Time	1	1	1	1	1
Total	101	102	103	100	101
Fire					
Full Time	80	80	85	86	86
Part Time	0	0	0	0	0
Total	80	80	85	86	86
Inspection Services					
Full Time	8	0	0	0	0
Part Time	0	0	0	0	0
Total	8	0	0	0	0
Animal Control					
Full Time	11	11	11	11	11
Part Time	0	0	0	0	0
Total	11	11	11	11	11
Engineering					
Full Time	7	17	17	16	16
Part Time	0	0	0	0	0
Total	7	17	17	16	16

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
Streets					
Full Time	33	33	34	31	31
Part Time	1	1	0	0	0
Total	34	34	34	31	31
Parks & Recreation					
Full Time	26	26	24	21	21
Part Time	5	5	5	5	5
Total	31	31	29	26	26
Fleet Maintenance					
Full Time	9	9	8	7	7
Part Time	0	0	0	0	0
Total	9	9	8	7	7
Planning & Zoning					
Full Time	2	0	0	0	0
Part Time	0	0	0	0	0
Total	2	0	0	0	0
Ellen Trout Zoo					
Full Time	26	26	26	26	27
Part Time	2	2	2	2	2
Total	28	28	28	28	29
Kurth Memorial Library					
Full Time	10	11	11	9	8
Part Time	6	7	7	3	3
Total	16	18	18	12	11

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
Utility Collections					
Full Time	12	12	13	12	12
Part Time	0	0	0	0	0
Total	12	12	13	12	12
Wastewater Treatment					
Full Time	19	19	19	19	19
Part Time	1	1	1	1	1
Total	20	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	38	37	33	33
Part Time	0	0	0	0	0
Total	38	38	37	33	33
Solid Waste					
Full Time	26	26	25	25	25
Part Time	0	0	0	0	0
Total	26	26	25	25	25
Recycling					
Full Time	6	6	5	3	3
Part Time	0	0	0	0	0
Total	6	6	5	3	3

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
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Convention Center

Full Time	8	8	8	9	8
Part Time	0	0	0	0	0
Total	8	8	8	9	8

Special Recreation Fund

Full Time	0	0	0	0	0
Part Time	25	25	25	25	25
Total	25	25	25	25	25

Louisiana Pine Snake

Full Time	0	1	1	1	1
Part Time	0	0	0	0	0
Total	0	1	1	1	1

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	3	2	2	0	1
Part Time	0	0	0	0	0
Total	3	2	2	0	1

Total Full Time	466	466	470	448	446
Total Part Time	44	45	44	39	39
Total Employees	510	511	514	487	485

CITY OF LUFKIN
WATER/WASTEWATER FUND
Fiscal 2020, 2021 and Fiscal 2022 General & Administrative Charges Comparison
6/10/2021

Cost Center	Costs Allocated						EST.
	Percent to General	FY 2020 Budget	Percent to General	FY 2021 Budget	Percent to General	FY 2022 Budget	
City Council/City Secretary	25%	\$ 93,336.25	25%	\$ 77,333.50	25%	\$ 81,982.00	
City Administration	42%	\$ 234,842.40	45%	\$ 301,197.15	45%	\$ 430,322.40	
Finance	40%	\$ 320,991.20	40%	\$ 314,219.60	40%	\$ 315,457.60	
Legal	29%	\$ 36,203.97	33%	\$ 6,866.31	33%	\$ 36,654.75	
Human Resources/Purchasing	44%	\$ 195,441.84	44%	\$ 184,771.40	44%	\$ 168,839.44	
Municipal Building	20%	\$ 64,365.40	20%	\$ 62,357.40	20%	\$ 67,106.80	
Information Technology	35%	\$ 378,905.10	35%	\$ 370,537.30	35%	\$ 290,402.70	
Fire Department ⁽¹⁾							
Emergency Management	25%	\$ 18,832.50	25%	\$ 13,781.75	25%	\$ 14,572.50	
Engineering	65%	\$ 913,000.40	65%	\$ 839,036.25	65%	\$ 786,097.00	
Street	11%	\$ 462,921.79	11%	\$ 440,754.46	11%	\$ 415,608.07	
Fleet Maintenance	35%	\$ 176,220.80	35%	\$ 176,167.95	35%	\$ 160,527.50	
Total to General		<u>\$ 2,895,061.65</u>		<u>\$ 2,787,023.07</u>		<u>\$ 2,767,570.76</u>	

¹ Hydrant Maintenance

CITY OF LUFKIN
SOLID WASTE & RECYCLING FUND
Fiscal 2020, 2021 and Fiscal 2022 General & Administrative Charges Comparison

Cost Center	Costs Allocated						EST. FY 2022 Budget
	Percent to General	FY 2020 Budget	Percent to General	FY 2021 Budget	Percent to General		
City Council/City Secretary	20%	\$ 73,894.20	20%	\$ 61,866.80	20%	\$ 65,585.60	
City Administration	35%	\$ 179,718.70	35%	\$ 234,264.45	35%	\$ 334,695.20	
Finance	35%	\$ 277,418.40	35%	\$ 274,942.15	35%	\$ 276,025.40	
Legal	30%	\$ 32,912.70	30%	\$ 6,242.10	30%	\$ 33,322.50	
Human Resources/Purchasing	35%	\$ 153,275.85	35%	\$ 146,977.25	35%	\$ 134,304.10	
Municipal Building	5%	\$ 16,020.35	5%	\$ 15,589.35	5%	\$ 16,776.70	
Information Technology	25%	\$ 262,346.49	25%	\$ 259,376.11	25%	\$ 203,281.89	
Emergency Management	25%	\$ 18,832.50	25%	\$ 13,781.75	25%	\$ 14,572.50	
Engineering	24%	\$ 332,059.92	24%	\$ 309,798.00	24%	\$ 290,251.20	
Street	14%	\$ 600,434.10	15%	\$ 580,959.30	15%	\$ 547,813.80	
Fleet Maintenance	39%	<u>\$ 193,368.24</u>	39%	<u>\$ 196,301.43</u>	39%	<u>\$ 178,873.50</u>	
Total to General		\$ 2,140,281.45		\$ 2,100,098.69		\$ 2,095,502.39	
Transfer to Water and Sewer Fund	15%	<u>\$ 126,555.30</u>	15%	<u>\$ 140,820.45</u>	15%	<u>\$ 109,279.20</u>	
		<u>\$ 2,266,836.75</u>		<u>\$ 2,240,919.14</u>		<u>\$ 2,204,781.59</u>	

CITY OF LUFKIN
 ECONOMIC DEVELOPMENT
 Fiscal 2022 General & Administrative Charges Comparison

Cost Center	FY2022 Dept Budget	Dept Budget as Percent of Total General Fund Appropriation	Economic Development to Total General Fund Appropriation	Estimated FY2022 Budget
City Council/City Secretary	\$ 327,928	0.87%	\$ 47,080	\$ 410
City Administration	\$ 956,272	2.53%	\$ 47,080	\$ 1,190
Finance	\$ 788,644	2.09%	\$ 47,080	\$ 980
Legal	\$ 111,075	0.29%	\$ 47,080	\$ 140
Human Resources/Purchasing	\$ 383,726	1.02%	\$ 47,080	\$ 480
Municipal Building	\$ 335,534	0.89%	\$ 47,080	\$ 420
Information Technology	\$ 829,722	2.19%	\$ 47,080	\$ 1,030
Engineering	\$ 1,209,380	3.20%	\$ 47,080	\$ 1,510
Street	\$ 3,652,092	9.66%	\$ 47,080	\$ 4,550
Total to General	<u>\$ 8,594,373</u>			<u>\$ 10,710</u>

Economic Development Budget FY2021 1,334,167
 General Fund Budget FY2021 37,804,367
 Relationship between Economic Development/General Fund Appropriation i 3.53%

Relationship between Economic Development/General Fund Appropriation i 47,080

CITY OF LUFKIN
LUFKIN CONVENTION & VISITOR BUREAU
Fiscal 2022 General & Administrative Charges Comparison

Cost Center	FY2022 Dept Budget	Dept Budget as Percent of Total General Fund Appropriation	LCVB Total to Total General Fund Appropriation	Estimated FY2022 Budget
City Council/City Secretary	\$ 327,928	0.87%	\$ 1,830	\$ 20
City Administration	\$ 956,272	2.53%	\$ 1,830	\$ 50
Finance	\$ 788,644	2.09%	\$ 1,830	\$ 40
Legal	\$ 111,075	0.29%	\$ 1,830	\$ 10
Human Resources/Purchasing	\$ 383,726	1.02%	\$ 1,830	\$ 20
Municipal Building	\$ 335,534	0.89%	\$ 1,830	\$ 20
Information Technology	\$ 829,722	2.19%	\$ 1,830	\$ 40
Engineering	\$ 1,209,380	3.20%	\$ 1,830	\$ 60
Street	\$ 3,652,092	9.66%	\$ 1,830	\$ 180
Total to General	<u>\$ 8,594,373</u>			<u>\$ 440</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>