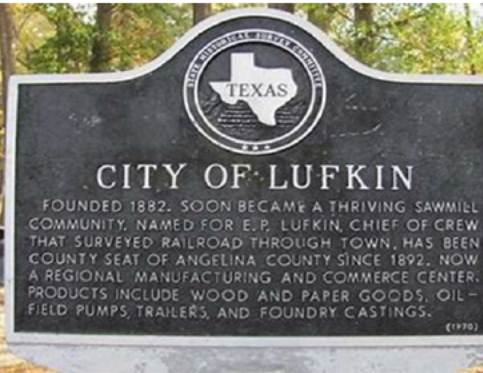


City of Lufkin, Texas

Annual Operating Budget

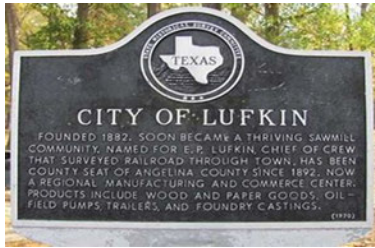


Fiscal Year 2020-2021



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

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



Official City of Lufkin historical marker, Angelina County.



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



Highway Department of Transportation City of Lufkin sign.



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

ANNUAL OPERATING BUDGET

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



Bob F. Brown
Mayor

City Council

Guessippina Bonner
Ward 1

Robert Shankle
Ward 2

Lynn Torres
Ward 3

Mark Hicks
Ward 4

Rocky Thigpen
Ward 5

Sarah Murray
Ward 6

Bruce Green, City Manager
Belinda Melancon, Director of Finance



S.B. 656 Notice

This budget will raise more total property taxes than last year's budget by \$368,193 (3.69%), and of that amount \$117,173 is tax revenue to be raised from new property added to the tax roll this year.

On September 15, 2020, the members of the governing body voted on the budget as follows:

For:	Bob F. Brown, Mayor	Mark Hicks
	Robert Shankle	Rocky Thigpen
	Lynn Torres	Sarah Murray

Against: None

Present and not voting:

Absent: Guessippina Bonner

Property Tax Rate Comparison

	2020-2021	2019-2020
Property Tax Rate:	\$0.531135/100	\$0.531135/100
No New Revenue Rate:	\$0.516624/100	
No New Revenue Maintenance & Operation Tax Rate:	\$0.378803/100	
Voter Approval Tax Rate:	\$0.815494/100	
Debt Rate:	\$0.140000/100	

Total debt obligation for City of Lufkin secured by property taxes: \$ 40,595,000.



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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Bruce W. Green

City Manager
City of Lufkin



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P. O. Drawer 190
Lufkin, Texas 75902-0190
(936) 633-0211
Fax: (936) 634-4774
Email: bgreen@cityoflufkin.com

September 10, 2020

Honorable Mayor and City Council Members:

Submitted herewith is the Fiscal 2020/2021 Operating Budget for the City of Lufkin. This budget, being conservative, maintains current service levels.

The major highlights of this budget are:

- Adoption of ad valorem tax rate of 53.1135 cents per \$100 valuation, which is greater than the No New Revenue tax rate of 51.6624 cents per \$100 valuation. The breakdown will be \$.391135 for Maintenance & Operation and \$0.14 for debt service.
- This budget will raise more revenue from property taxes than last year's budget by an amount of \$368,193. New property tax revenue, of which primarily is commercial, added to the tax roll this year is \$117,173.
- A two percent (2%) increase in water & sewer rates effective 10/01/2020.
- Rolling stock equipment purchases decreased by 56% from prior year adopted budget.

Issues Affecting the Budget

Covid-19 created a unique challenge for Fiscal 2021 in revenue and expenditure projections. While the global pandemic generated worldwide uncertainty, locally, City operations faced unprecedented issues. In turn, the challenge for this budget cycle was to meet requests for additional equipment and maintain staff salaries at a positive standpoint. Due to conservative foresight, in recent years efforts to increase efficiencies and reduce costs have been ongoing by all departments. Still, it is becoming increasingly difficult to maintain the same level of service at the current funding levels and provide adequate compensation and benefits at market rates for employees. To remain adaptable, flexible, and responsive to the citizens of Lufkin, departments were given operating budget targets with little or no increase in funding.

Sales tax revenues previously had been trending upwards to reflect a slight increase in economy movement. However, Covid-19 impacted the retail and restaurants industries negatively beginning the spring of 2020, particularly following a statewide lockdown.

STRATEGIC PLANNING

In light of the unforeseen economic downturn, unfilled positions were discontinued and reductions were made in the areas of travel and training, supplies, and maintenance from all departments. Management reviewed large purchases such as vehicles and equipment and determined that some could be temporarily postponed.

The City identified capital projects for Fiscal 2021 based on the cost and length of the projects. In order to keep up with environmental regulations, the City has chosen the following projects with a cost over \$100,000: meter replacements, towers for fixed read antenna system, belt thickener, rehabilitation to well No. 9. Other smaller projects include: Neptune software upgrade, pot holer, and pump replacements for water plants No. 2.

ACCOMPLISHMENTS

General Government

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Lufkin, Texas for its annual budget for the fiscal year beginning October 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We will submit our current budget to determine its eligibility for another award.

Public Safety

Public Safety is a priority in the City of Lufkin. The Communications Department which answers and dispatches all 911 calls for both the City Police and Fire/EMS units for the surrounding volunteer fire departments within the County. The Police Department responded to 47,200 citizen calls for the Fiscal 2020 year, while the Fire Department responded to 3,468 fire and 9,464 EMS calls. For Fiscal 2020, the Police Department received various grants totaling \$52,620 and the Fire Department received \$105,226 in grants and local donations.

Culture and Recreation

The Parks and Recreation Department received grants from local groups totaling \$4,500 for fiscal year 2020. These funds improved playing fields in the various parks.

Public Works

The City of Lufkin's Public Works Departments provides services that include street maintenance, solid waste and recycling, and water distribution among other services and projects. Notably, the Recycling division has several drop off bins for Lufkin citizens. The Water Distribution Department maintains 678 miles of water mains with 16,375 service connections.

FISCAL YEAR 2021 BUDGET SUMMARY

Fund Balance, Net Position and Working Capital Reserves

The projected General Fund revised balance at the conclusion of Fiscal Year 2019/2020 is \$10,984,389. The projected fund balance at the end of Fiscal Year 2020/2021 is \$10,996,801; which includes \$1,637,312 of unassigned fund balance and \$476,815 of non-spendable fund balance. The twenty-five percent (25%) fund balance reserve is \$8,882,674; therefore, the projected fund balance at the conclusion of Fiscal Year 2021 is \$2,614,128 above the required policy reserve. This excess provides the City with the capacity to respond to unexpected declines in revenue streams or meet some unexpected increases in expenditures as the economy dictates. The table below reflects projected fund balances, reserves, and amount over or under the reserve.

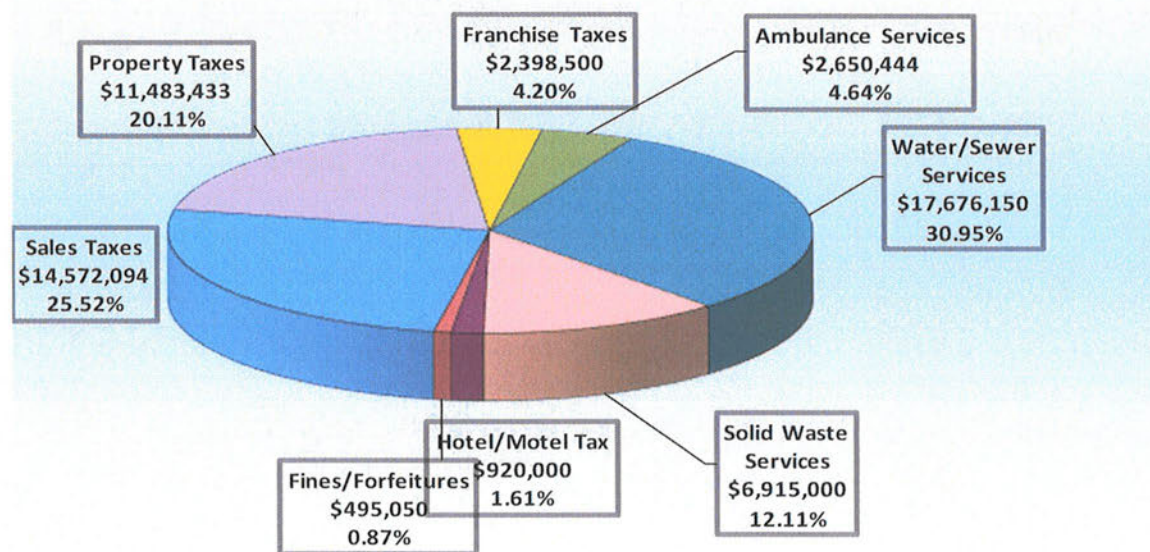
Fund	Projected Original Balance 9/30/20	Projected Revised Balance 9/30/20	Projected Original Balance 9/30/21	FY 2021 Policy Reserve
General Fund	10,110,664	10,984,389	10,996,801	8,382,674
Water/Wastewater Fund	4,982,427	5,372,887	5,970,703	2,155,769
Solid Waste Fund	5,008,020	5,116,629	5,263,853	853,472
Hotel/ Motel Tax Fund	197,309	129,898	158,724	133,284
Special Recreation Fund	92,594	(10,920)	(9,772)	42,244
Pines Theater Special Events	(65,071)	(102,591)	(97,991)	-
Zoo Building Fund	1,689,685	1,611,804	1,643,484	-
Court Security / Technology Fund	81,014	74,427	90,827	-
Main Street/Comm Dev Downtwn	29,660	33,515	34,315	-
Animal Control-Kurth Grant Fund	26,446	39,558	40,058	-
Animals Attic Gift Shop Fund	49,181	31,346	31,746	-
General Obligation Debt Service Fund	2,110,547	2,214,396	2,206,791	-
Equipment Acquisition Fund	7,764,232	9,812,987	11,400,382	-
Economic Development Fund	7,518,088	8,144,395	8,239,496	-
Lufkin Convention & Visitor Bureau ¹	546,759	680,139	771,997	-
Total Budgeted Fund Balances	40,141,555	44,132,859	46,741,414	-

- (1) Lufkin Convention & Visitor Bureau (LCVB) is a component unit of the City created during Fiscal Year 2010 with the primary objective to create maximum hotel occupancy within the City. Of the \$342,800 revenue, 83% derives from Hotel/Motel tax revenue included in the Hotel/Motel Tax Fund.

Revenues

Total budgeted revenues are \$71,455,051 less interfund transfers of \$8,476,840 for a net of \$62,978,211. A comparison to prior fiscal year adopted net revenue of \$64,026,048 indicates a decrease of \$1,047,837. The major sources of revenue include sales taxes, property taxes, franchise taxes, ambulance services, water and sewer services, solid waste services, hotel/motel taxes, and fines/forfeitures. These revenue sources comprise 90.68% of the total revenue and are reflected in the chart below.

Major Revenues (Net of Transfers)



Fiscal 2021 projected sales tax revenue decreased from the prior years' adopted sales tax revenue by \$440,677 or 2.94%. Lufkin, a regional medical, shopping and entertainment hub for nine (9) surrounding counties, chose a conservative approach by reducing sales tax projections due to Covid-19.

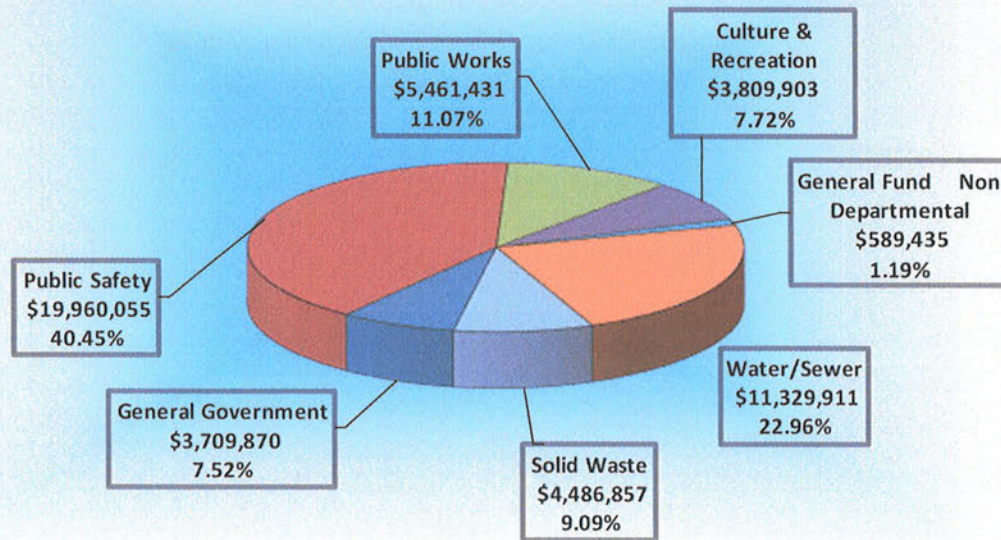
City Council adopted a tax rate of 53.1135 cents per \$100 valuation Fiscal 2021. This total rate is the same as Fiscal 2020 rate. The allocation to maintenance and support rate is \$0.391135 and \$0.14000 to fund debt service.

Revenue from Water/Sewer services is expected to have a slight decrease in new services. In addition, water service projections declined by 2.80% from Fiscal Year 2020 original budget. Sewer service charges declined by 3.94% from Fiscal Year 2020 impacted by decrease in new services.

Appropriations

Total budgeted appropriations for Fiscal Year 2021 are \$68,846,496 less interfund transfers of \$8,476,840 for a net appropriation balance of \$60,369,656 as compared to net appropriations of \$64,823,958 for the prior year resulting in a decrease of \$4,454,302 or 6.87% across all budgeted funds. The main categories of appropriations are depicted in the chart that follows.

Appropriations (net of transfers)



CAPITAL IMPROVEMENT PROJECTS

In addition to projects funded from bond proceeds and/or grants, several pieces of equipment were identified as needing replaced during the annual review. These replacements totaled \$1,201,000 from Water & Wastewater Renewal and Replacement Fund and \$1,002,431 from the Equipment Amortization and Replacement Fund.

UNCERTAINTIES


A number of uncertainties surrounding these projections could alter the annual outcome during the period of the forecast.

- **Sales Tax-** comprises approximately 43% of the revenues. The City's conservative management in prior years has resulted in a fund balance above the reserve, which is projected to be sufficient to sustain any minimal sales tax decline during fiscal year 2021.
- **Water and Sewer Revenue** – The residential market segment constitutes approximately 85% of the market while the remainder is comprised of industrial sector (1%), commercial sector (11%), and wholesale and services (3%). The revenues generated from the residential segment are impacted by weather conditions such as rainfall and temperature. Above average rainfall and/or lower temperatures in the summer months could result in less revenue than projected.

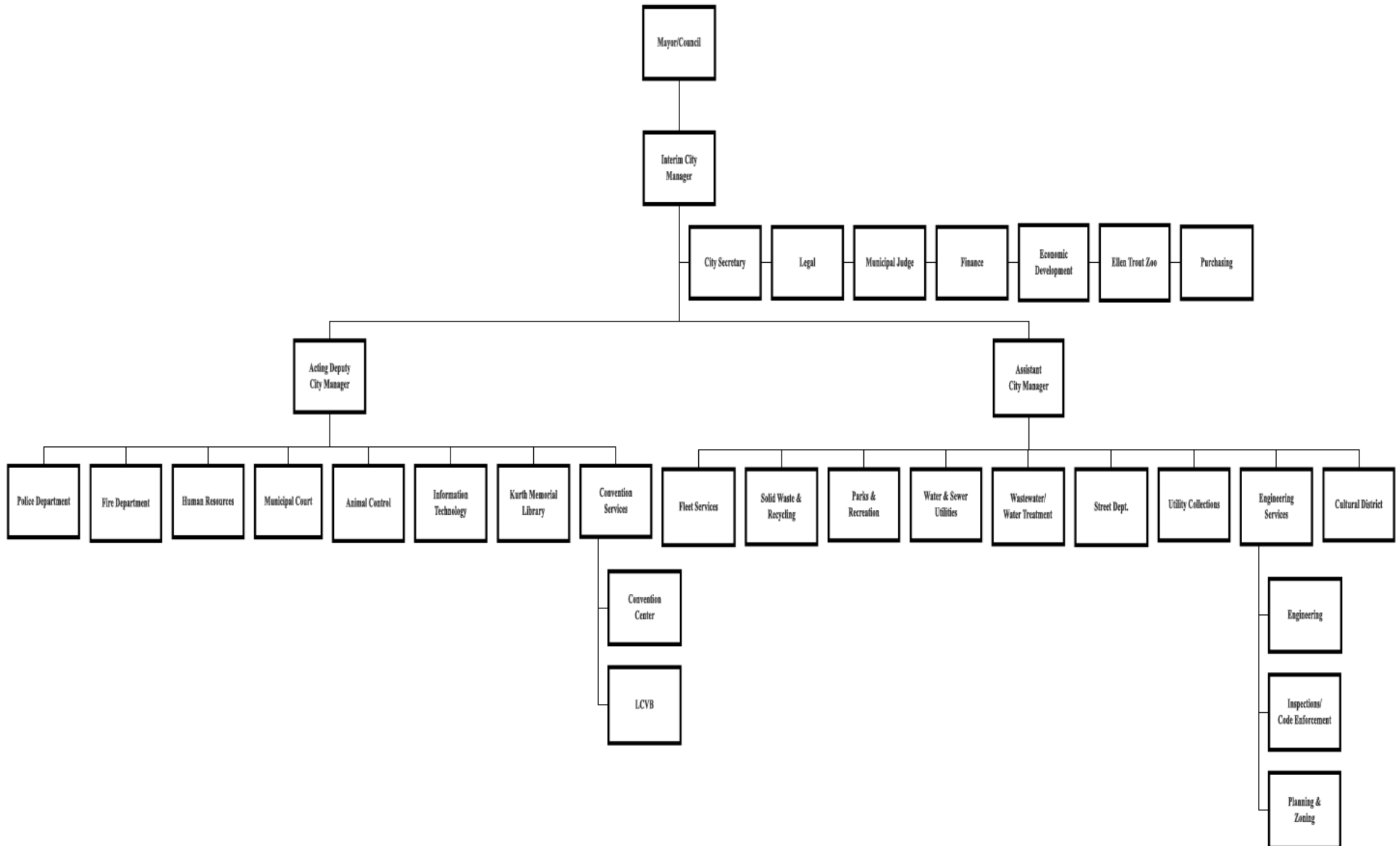
SUMMARY

The City of Lufkin is poised to maintain its current workforce and continue providing an efficient level of service to its citizens for Fiscal Year 2021. Our continued success in serving the community comes due to conservative fiscal management, careful use of the fund balance, and minor modifications to operations. This process identifies programs that could be eliminated or delayed, while allowing for new and expanded programs that follow the City's fiscally conservative plan. We commend the collective efforts by all in this process.

Respectfully Submitted,


Bruce W. Green
City Manager

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



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 Governme nt	Public Works	Public Safety	Community Development	Culture & Recreation
General Fund -Maior					
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					
Water/Wastewater-Maior					
Utility Collections					
Wastewater Treatment					
Water Production					
Water/Sewer Utilities					
Solid Waste Fund-Maior					
Solid Waste					
Recycling					
Special Revenue Fund					
Convention Center					
Special Recreation					
Pines Theater					
Zoo Building					
Court					
Animal Control Kurth					
Animal Attic Gift Shop					
Community Dev/Dwtwn					
Component Units					
Economic Development					
LCVB					



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lufkin
Texas**

For the Fiscal Year Beginning

October 1, 2019



Executive Director



READER’S GUIDE TO THE 2020-2021 CITY OF LUFKIN OPERATING BUDGET

OVERVIEW

The **READER’S GUIDE** is intended to facilitate the readability of the Fiscal 2021 Operating Budget by the citizens of Lufkin. It is designed to enhance the effectiveness of this document as a communications device. The Introduction section includes the City Manager’s letter of transmittal to the City Council. Included in this section are the following subjects:

- *Organization of the Budget Document*
- *City of Lufkin Profile*
- *The Operating Budget Calendar*
- *Description of Fund Structure and City Finances*
- *The Budget Process*
- *Long-Range Financial Planning*
- *Strategic Planning*
- *Key Revenue Assumptions and Trends*
- *Guide to the Detail Budget Pages*

ORGANIZATION OF THE BUDGET DOCUMENT

A brief summary of the information contained in the various sections of the budget document is outlined below:

The **MANAGER’S MESSAGE** is a formal transmittal letter designed to summarize key budget decisions and major initiatives of the Fiscal 2021 Budget.

The **READER’S GUIDE** provides information pertaining to the various sections located in this document. This section provides demographic and local economic information about the City of Lufkin, describes the fund structure of the City, explains the budget process and budget calendar, describes the key revenue assumptions, explains the strategic planning process, describes the process of adopting and amending the budget, and explains the detail budget pages.

The **BUDGET OVERVIEW** discusses major revenue and expenditure projections, including primary strategies planned for operations in Fiscal 2021 and the financial plan for achieving them. In addition, a summary of the ending working capital for each fund is provided along with a discussion of how the current budget relates to the City’s Financial Policies.

The **FUND SUMMARIES** section provides historical and graphical comparisons and budgeted projections for all revenues and expenditures within each fund.

The **DETAIL SECTION** provides the budget detail for each department and departmental division within the appropriate fund category. The budget detail includes financial and personnel data, departmental/divisional mission statements, descriptions of service, objectives and performance measures.

The **DEBT SERVICE** section provides a listing of the City’s outstanding general obligation and Water/Wastewater Fund debt.

The **CAPITAL IMPROVEMENTS PROGRAM** section summarizes the Fiscal 2020 Capital Improvements Program (CIP) emphasizing the impact of capital projects on the operating budget.

The **APPENDIX** contains ordinances adopting this budget, establishing the tax rate for the current Fiscal year, and increase in water and sewer rates. It also provides a copy of the City Financial Policies, a glossary of frequently used terms, chart of accounts, personnel historical comparisons and General and Administrative (G&A) allocation calculations.

CITY OF LUFKIN PROFILE



The City of Lufkin is located on US Highway 59, 120 miles north of Houston, 166 miles southeast of Dallas and 110 miles southwest of Shreveport, Louisiana. As the County Seat of Angelina County, Lufkin enjoys a strong retail, commercial and industrial base. Known as a progressive city, Lufkin offers its citizens an abundance of recreational opportunities. Its natural resources (including pine and hardwood forests, lakes and rivers), provide opportunities for hunting, fishing and water sports. A rich heritage, strong civic pride and a government committed to community development make Lufkin the perfect place for commercial and residential life.

Climate

Average temperature in January - low 38°, high 59°.

Average temperature in July - low 72°, high 94°.

Average precipitation – 38.9 inches per year.

Population

Lufkin is the largest community between Houston to the South and Tyler to the North and serves a broad service area for jobs, education, entertainment, governmental services, medical services and retail shopping. This creates a daytime population estimated at over 100,000. The following table reflects population growth for Lufkin and Angelina County over the last four decades.

Population Growth					
	1980	1990	2000	2010	2015
City of Lufkin	28,562	30,206	32,709	35,067	36,333
Angelina County	63,987	69,884	80,130	86,771	88,255

City Government

The City of Lufkin is a Home Rule city operating as a Council-Manager form of government. The Council consists of a Mayor and six council members. The City provides fire and police protection, as well as ambulance services. The City's current ISO Public Protection Classification is four based on scale of one to ten with one being the best. Standard and Poor's and Moody's Investment Service have rated the City's General Obligation bonds AA- and Aa2 respectively, and the Revenue bonds are rated AA- and Aa2.

Education

The Lufkin Independent School District operates twelve elementary schools, one junior high school, and one high school. Total LISD enrollment is 8,216 students. One Charter school and three private schools also serve the area.

Angelina College, a two-year public college established in 1968, offers exemplary nursing and technical training programs to its students. Fall 2018 enrollment totaled approximately 4,919 of which 32% are full-time students. In addition, Angelina College offers career development programs within their Community Services division.

Stephen F. Austin State University, located in Nacogdoches, 20 miles north of Lufkin, is a four-year university offering courses in many different fields. Total enrollment is approximately 13,144 students for the fall 2018 semester.

Community Facilities and Attractions

The Pitser Garrison Convention Center is located on the corner of 2nd and Paul streets offering meeting, banquet and concert facilities currently with 54,000 square feet of exhibit space.

Kurth Memorial Library, located on Raguet Street in Lufkin, houses the Ora McMullen Genealogical Collection.

Ellen Trout Zoo, located on the north side of Loop 287 at Ellen Trout Drive, is an impressive, accredited zoo facility featuring many exotic animals.

Downtown Lufkin is the site of many dining establishments, unique retail shops and antique collections. Main Street is an integral part of the Downtown experience hosting events throughout the year.

The Texas Forestry Museum, located at 1903 Atkinson Drive, and the Museum of East Texas, located across from the Convention Center, provide a pictorial and narrative history of the East Texas area.

The Pines Theatre is a 431-seat multi-use venue operated by the City of Lufkin in the historic downtown district. The Pines offers a variety of programming to entertain patrons of all ages.

Recreation

Parks and recreational opportunities include 16 public parks, 4 trails, 2 community centers, one City swimming pool, 3 spray play pads, three golf courses, and 14 tennis courts. The Lufkin Parks and Recreation facilities moved to its new location at 516 Montrose Street.

Lake Sam Rayburn, located southeast of Lufkin, is the largest manmade lake in Texas with 570 miles of shoreline influencing five counties.

Lufkin is nestled between two National forests; Angelina National Forest located southeast of Lufkin impacts four counties and Davy Crockett National Forest located west of Lufkin impacts

two counties. The forests provide plenty of fresh air and spaces for hunting, fishing, camping, swimming, hiking and horseback riding.

US Corps of Engineers also has nine facilities for recreational use within an easy 50 mile drive of Lufkin. The activities available at each facility vary but the following activities are available at one or more: camping, swimming, fishing, hunting, canoeing, kayaking, hiking, biking, bird watching, and horseback riding. Many of the facilities provide access to Lake Sam Rayburn.

Neches Davy Crockett Paddling Trail is a 9.2 mile stretch of the Neches River well known for the Neches River Rendezvous, an annual float trip hosted by the Lufkin/Angelina County Chamber of Commerce and the Lufkin Convention and Visitors Bureau.

This river segment is great for a family outing with a float time of 3 to 6 hours (depending on water level, flow rate and wind speed) even though there are occasional logjams and snags to avoid, especially when water is low. A variety of water types including quiet pools and several small riffles are present. There are no man-made obstructions.

Golf facilities include Crown Colony Golf Course and the Lufkin Country Club. Golf Week rates Crown Colony's golf course as one of the top destination golf course in Texas. The Lufkin Country Club opened in 1935 offers a scenic 18-hole course.

Utilities

Several retail electric providers provide electric service to the City and surrounding area offering ample electric power supply at competitive rates to residential, commercial and industrial customers.

Oncor Electric Delivery provides electric transmission and distribution services to the area. Deregulation of the electric industry required TU Electric to split its corporate structure into two companies: a regulated company (the wires portion, i.e. Oncor); and a deregulated company (the electric production portion, i.e. TXU Energy).

CenterPoint Energy provides natural gas service to both residential and commercial/industrial customers within the City.

The City of Lufkin provides water, sewer, solid waste and drop-off recycling services to all customers within the city.

Consolidated Communications offers residential and business television, internet, phone and security services.

Suddenlink by Altice provides television, internet, phone, and security services for businesses as well as residential customers.

Transportation

Private airport service is available at Angelina County Airport, which offers a 100 ft. by 5,400 ft. lighted, grooved asphalt runway. Nine over-the-road carriers serve the area. The Angelina &

Neches River and Union Pacific Railroads operates freight service from Lufkin to Keltys and Dunagan (11.6 miles). Traffic includes lumber, foundry products, paper, plywood, chemicals, limestone, scrap iron, steel and clay. The Brazos Transit District provides local bus transportation to various locations within the city as well as commuter service to Nacogdoches and Diboll.

Taxation

The Angelina County Appraisal District appraises property within Angelina County. Ad valorem taxes are assessed per \$100 of assessed value. Tax rates of the various taxing entities for Fiscal 2021 are reflected in the following table.

Fiscal 2021 Ad Valorem Tax Rates	
Taxing Entity	Tax Rate per \$100 Assessed Value
Angelina County	\$0.437120
City of Lufkin	\$0.531135
Lufkin Independent School District	\$1.324100
Angelina College	\$0.170958
Total	\$2.463313

Major Employers

The ten largest employers within the county employ 26.50% of the workforce in the area. The ten largest employers are reflected in the following table.

Major Employers of Angelina County			
	# of Employees	Rank	Percentage of Total County Employment
Lufkin ISD	1000+	1	2.34%
Pilgrim's Pride	1000+	2	1.98%
Brookshire Brothers/Polk Oil	1000+	3	1.67%
Lufkin State Supporting Living Center	1000+	4	1.67%
CHI St. Lukes Health Memorial	1000+	5	1.64%
Woodland Heights Medical Systems	500-999	6	.88%
Georgia Pacific	500-999	7	.83%
City of Lufkin	400-500	8	.70%
Walmart	400-500	9	.68%
Angelina County	400-500	10	.61%

CITY OF LUFKIN
FY2021 BUDGET PREPARATION
CALENDAR OF EVENTS

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

May 5, 2020	Departmental FY2020 Revised Revenue Estimates and Budget Expenditures Estimates	City Manager, Department Heads, staff & Budget Team	Staff and Budget Team to meet with each Department Head to review departmental Revised budgets.
May 15, 2020	FY2021 Proposed Revenue and Budget Expenditures	Department Heads and Applicable Staff	Completed Revenue estimates and current year annualized expenditures for FY2021 are due in H.T.E. from responsible departments.
May 15, 2020	Change Security @ 5PM	All Departments	Change Authority in HTE so that no further changes can be made to the FY2021 Proposed Revenue Estimates and Expenditures by the Departments.
May 19, 2020	Mid-Year Budget Amendment to Council	Finance Department, City Manager	Presentation of FY2020 Revised Budget, Mid-Year Budget Amendment to City Council for 1 st Reading.
May 26 – June 3, 2020	Departmental FY2021 Budget and Supplemental Request Reviews Rm 202	City Manager, Department Heads, Staff, & Budget Team	Staff and Budget Team to meet with each Department Head to review departmental budgets.
June 2, 2020	Mid-Year Budget Amendment to Council	Finance Department, City Manager	Presentation of FY2020 Revised Budget, Mid-Year Budget Amendment to City Council for 2 nd Reading and Approval.
June 14, 2020	Completed FY2021 Departmental Budget Page Due	Department Heads and Applicable Staff	Completed FY2021 Departmental Budget Page due to Finance Dept. including <u>UPDATED</u> Mission Statements, Description of Services,

	to Finance Dept.		Work Program, and Performance Measures.
June 23, 2020	Council Budget Workshop	City Council & City Staff	Council review of departmental budget requests
July 24, 2020 (by July 31, 2020)	Receive Certified Property Values	Chief Appraiser	Complete Ad Valorem revenue projections for budget.
August 7, 2020	Effective and Rollback Tax Rates Published	Tax Assessor/Collector /Finance Director	The effective tax rate for fiscal 2020 is published in the local newspaper.
August 16, 2020	File Draft Budget	Budget Officer	A copy of the Draft Budget Book is filed with the municipal clerk and is available for inspection by the public and published on the City's website.
August 18, 2020	Set public hearing on Draft Budget	City Council	Council sets date for public hearings on the proposed budget and on the tax rate.
August 20, 2020 (Special Called meeting of City Council)@noon*	Discussion and Vote on Proposed Tax Rate	City Council	Discussion and record vote of Council for the Proposed Tax Rate per Tax Code 26.06 (b-2)
August 22, 2020	Publish notice of budget hearing	Budget team	Publish notice of budget hearing in local newspaper and on the City of Lufkin website.
August 22, 2020	Notice of Proposed Tax Rate	City Secretary/Finance Director	1 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 1, 2020	Budget Submission to	City Manager	Draft Budget and transmittal letter submitted to City Council.

September 15, 2020	Council Public Hearing *	City Council	A public hearing is held by Council to receive public input regarding the FY 2020/2021 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
	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.
	Distribution of Final Budget Document	Budget Team	Final Budget Document published and distributed.

* Requires 72 hour Open Meeting Notice



DESCRIPTION OF FUND STRUCTURE AND CITY FINANCES

Governmental accounting systems are operated on a “fund” basis. A fund is defined as a Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The funds contained in this budget are segregated into two *Fund Types: Governmental Funds and Proprietary Funds*. Governmental funds are used for most government activities while proprietary funds are based on the premise that the city service will be conducted as a business with user fees covering expenditures. Listed below are descriptions of the funds maintained by the City and included in this document.

This budget was developed and will be implemented and monitored on a modified accrual basis with some exceptions as listed below in the section titled “Comparison between Budget and Financial Reporting”. The proprietary funds budget was developed and will be implemented and monitored on an accrual basis of accounting in most cases. Exceptions are listed below in the section titled “Comparison between Budget and Financial Reporting”.

Budgetary control is maintained at the category, or object class, level (personnel services, supplies, maintenance, etc.) for each department. Open encumbrances lapse at September 30th of each year. Those encumbrances carried forward to the next fiscal year are re-appropriated in the subsequent year and the budget is increased to reflect these carried forward encumbrances. Unspent and unencumbered appropriations lapse at the end of the Fiscal year.

GOVERNMENTAL FUNDS

General Fund – accounts for all financial resources except those to be accounted for in another fund. Property and other taxes, franchise fees, fines, licenses and fees for services provide the resources necessary to fund the typical municipal services such as Public Safety, Parks and Leisure, Administration, Public Works and Community Development activities. The General Fund budget is prepared on a modified accrual basis wherein the City’s obligations, due within the current budget year, are budgeted as expenditures, but revenues are budgeted only to the extent they will be available and measurable.

Special Revenue Funds – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City budgets eight special revenue funds. The Hotel/Motel Tax Fund receives its primary revenues from hotel/motel tax revenues. The Ellen Trout Zoo Building Fund receives admissions fees and donations from Zoo patrons to be used specifically for improvements and exhibits to the Zoo. The Special Recreation Fund receives user fees from athletic associations and leagues for maintenance of the athletic fields and facilities. The Pines Theater Special Events Fund is used to account for the financial transactions associated with a series of cultural events to be held at the recently renovated

historic Pines Theater. The Municipal Court Security/Technology Fund receives a set fee from each fine collected in Municipal Court. These funds are used to purchase security equipment as well as salaries for security employees and to purchase computer equipment and software for the Municipal Court. The Main Street/Community Development Downtown Fund is supported from events, entertainment and festivals that take place in the City's downtown area. The Animal Control Kurth Grant Fund is supported solely by the Kurth Foundation. These funds are to be used for the support of the Kurth Memorial Animal Shelter. The Animal's Attic Gift Shop revenues are strictly donations. These contributions are used to purchase vaccines and medicines for animals in the Shelter. The special revenue funds are governmental fund types and therefore these budgets are prepared on a modified accrual basis as outlined in the General Fund section above.

Debt Service Fund – accounts for the accumulation of monies that are set aside to pay principal, interest and fees on debt incurred through the sale of bonds and other debt instruments. Proceeds from these tax and revenue supported bonds are used to make long-term capital improvements to streets, drainage systems, water, wastewater and solid waste projects. The Debt Service Fund is classified as a governmental fund type and its budget is therefore prepared on a modified accrual basis as stated in the General Fund section above.

Capital Project Funds – account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed directly by proprietary funds. The Capital Project Funds are classified as governmental fund types and their budgets are therefore prepared on a modified accrual basis as previously stated in the General Fund section.

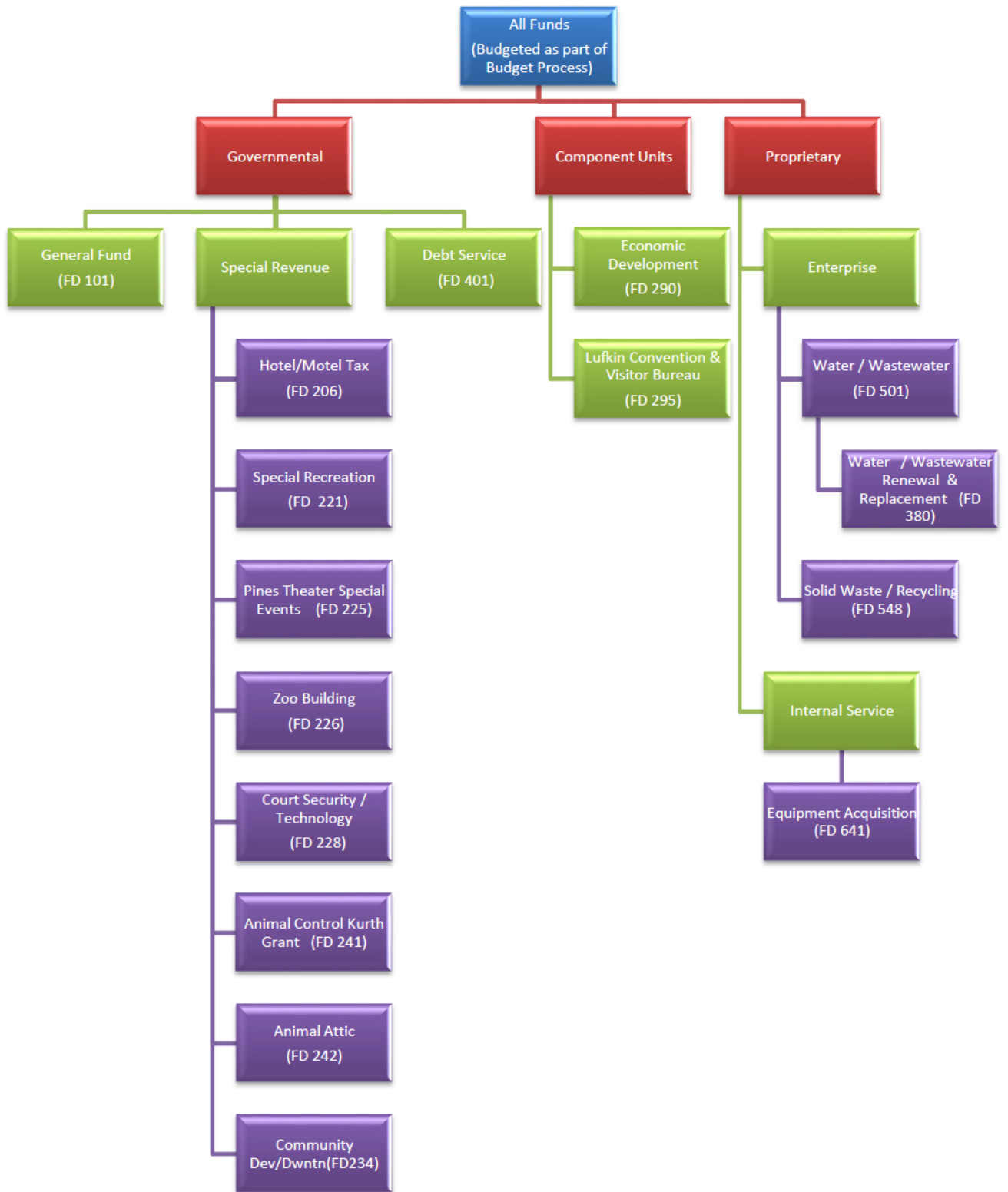
Component Units - The Economic Development Fund receives its revenue from a portion of the sales taxes collections received by the City. These funds are for the economic development and promotion of business within the City. The Lufkin Convention and Visitor Bureau receives the majority of its funding from the Hotel/Motel Tax Fund. These funds are to promote tourism and create maximum hotel occupancy within the City of Lufkin.

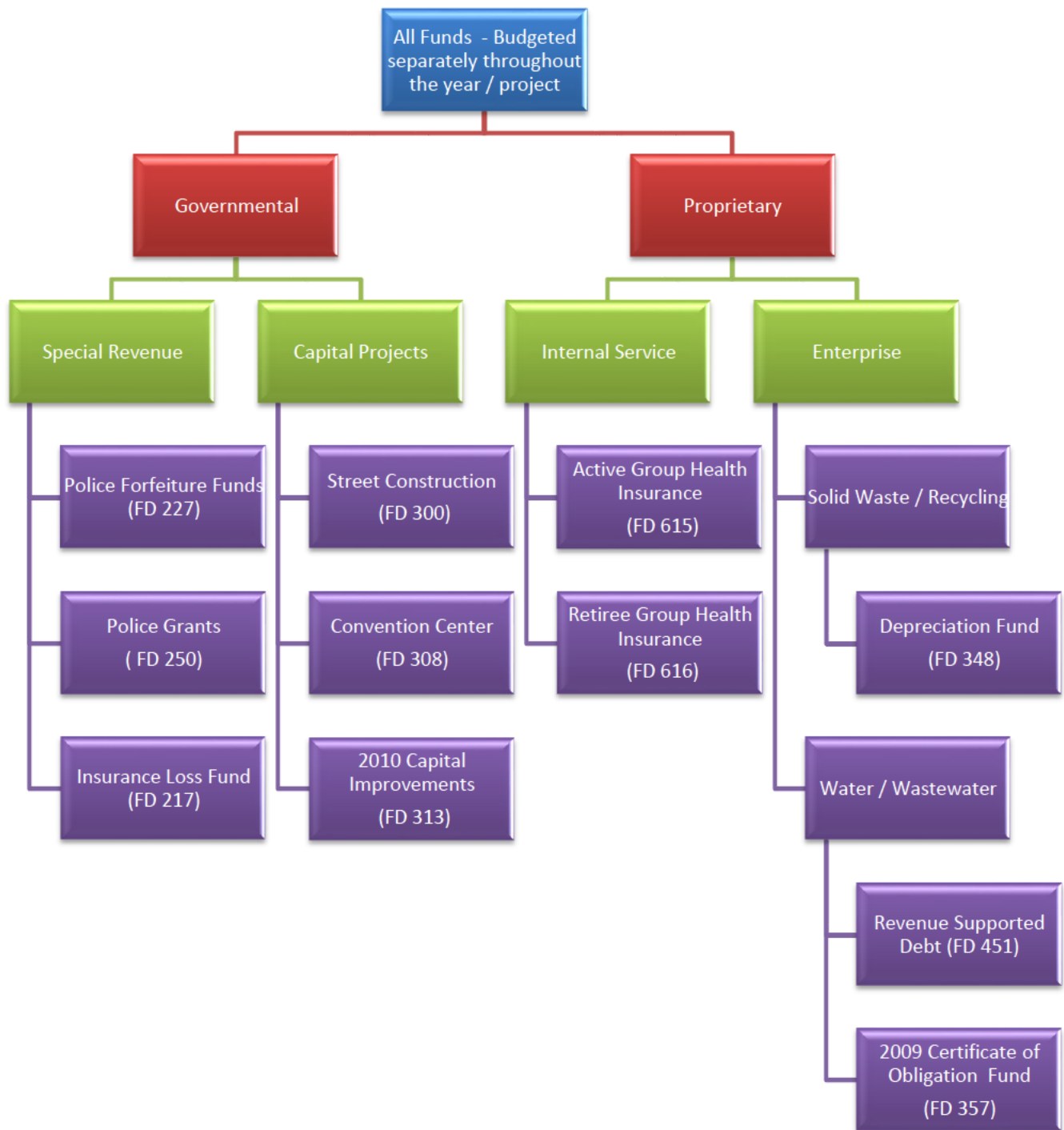
PROPRIETARY FUNDS

Enterprise Funds – account for operations that are financed and operated in a manner similar to private business in that the cost of providing goods and services (expenses, including depreciation) to the general public be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, manage control, accountability or other purposes. The Water/Wastewater Fund and the Solid Waste & Recycling Fund are enterprise funds maintained by the City of Lufkin. The budget basis for enterprise funds is on an accrual basis, with the exceptions noted earlier. Expenses of these funds are recognized as encumbrances when a commitment is made. Revenues are recognized when they are obligated to the City (for example, water user fees are recognized as revenues when service is provided).

Internal Service Fund - The Equipment Acquisition and Replacement Fund revenues are transferred from the departments and are accrued from the depreciation of equipment. Accumulated funds are to be used to replace and purchase new equipment, vehicles and machinery.

Funds Structure





COMPARISON BETWEEN BUDGET AND FINANCIAL REPORTING

The Comprehensive Annual Financial Report (CAFR) of the City shows the status of the City's finances on the basis of GAAP. In most cases this conforms to the way in which the City prepares its budget. Exceptions are as follows:

- A** Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- B** General and Administrative charges (G&A) are recognized as direct expenses of the Enterprise Funds, Water/Wastewater and Solid Waste/Recycling and Component Units, Economic Development Fund and Lufkin Convention & Visitors Bureau on a GAAP basis as opposed to being accounted for and funded by operating transfers into the General Fund from the Water/Wastewater and Solid Waste/Recycling Enterprise Funds and Economic Development component unit on the Budget basis.
- C** Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- D** Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis
- E** Depreciation expense is recorded on a GAAP basis only.
- F** The CAFR shows fund expenses and revenues on a GAAP basis.
- G** Interest income within the Enterprise Funds recorded on a GAAP basis in the CAFR but recorded in the budget in the period in which the interest is expected to be received.
- H** Gains and losses on the disposal of fixed assets are recorded on a GAAP basis only.

BUDGET PROCESS

DEFINITION AND AUTHORITY

The budget is an essential element of financial planning, control and evaluation for the City and reflects and supports the policies and direction provided by Council. Budget appropriations are matched with anticipated revenues to fund expenditures necessary to provide citizen services while maintaining unencumbered fund balances consistent with Council Financial Policies. The City Charter establishes the City's Fiscal year as October 1st through September 30th. By Charter, the City Manager is required to submit to Council, at least forty-five days prior to the end of the Fiscal year, a proposed budget reflecting a complete financial plan for the ensuing Fiscal year. The Council is required to adopt the budget no later than the twenty-seventh day of September.

BUDGET PREPARATION

The City's budget process consists of four major phases that are followed in order to obtain the desired results. They include:

1. Planning/Preparation
2. Administrative Review
3. Presentation/Approval
4. Execution/Monitoring

These four phases comprise the budget cycle:

BUDGET PLANNING/PREPARATION

The Planning/Preparation phase of the budget cycle begins in January. At this point the administrative staff begins formulating goals and assessing needs for the coming budget year. Once these goals are agreed upon and needs have been identified, budget instructions are created for departments to follow. These instructions, departmental budget files, budget forms, and other budget information are distributed to department heads in a "Budget Kickoff Meeting" that is held in the month of April. Departmental budgets are completed and returned to the Finance Department by a specific date in mid-May. Strategic planning retreat is held off-site in mid-June for council members, city manager and department heads to address capital improvements and program changes that may impact department operating budgets.

BUDGET REVIEW

Administrative Review occurs in late May/early June once departmental budgets are returned to the Finance Department. They are reviewed for content and mathematical accuracy by Finance staff. Necessary corrections and changes are made and departmental budgets are forwarded to administrative staff for review. The administrative staff schedules meetings with each individual department head. At this meeting they turn in and justify departmental work plans for the coming year and explain how their plans accomplish Council priorities as well as present justification for their requests. These Departmental budgets are then reviewed by the City Manager, where suggestions for improvement are made; items are eliminated that do not meet

effectiveness tests, and whether supplemental requests are a necessity for the upcoming budget year.

BUDGET PRESENTATION/ADOPTION

The adoption process begins with staff presentation to Council of an overview of the revenues, expenditures and fund balances of each operating fund of the City, a summary of major changes such as rate and fee increases/decreases, and recommendations regarding organization-wide salary adjustments. The Council is provided a detail listing of all departmental requests and significant changes. At this time, Council decisions are made based on previous performance and overall necessity. During the month of August and September, City Council holds public hearings on the budget that allow citizens to voice their opinions and concerns on all aspects of the preliminary budget. After citizen input has been received, staff prepares the final budget and City Council formally adopts the budget prior to the 27th of September. Should the Council not take action on or prior to the twenty-seventh day of September, the budget, as submitted, is deemed adopted by the Council.

BUDGET EXECUTION/MONITORING

The budget process then moves into the Execution/Monitoring phase. This phase requires the administrative staff to review the adopted budget and note any policy or program changes Council may have made that differ from the preliminary budget. These are reviewed and discussed with department heads. The adopted budget becomes effective on October 1st for the new Fiscal year. During the ensuing twelve-month period, the budget is under review to ensure that spending levels are maintained at, or below, the budget allowances.

BUDGET AMENDMENT

The City Charter, Article V, Section 3, Appropriations, provides for a budget amendment process. It states, in part,

“The Council may transfer any unencumbered appropriation balance or portion thereof from one office, department, or agency to another, at any time. The City Manager shall have authority, with council approval, to transfer appropriation balances from one expenditure account to another within a single office, department or agency.”

Thus, if during the year situations arise whereby additional funds are needed by a department; a Budget Amendment Request is prepared and submitted to Council for approval stating the reasons that additional funds are required.

If only line item changes are required within a departmental budget, the department head submits a Budget Adjustment Request to the City Manager for approval. The Request reflects the account(s) from which funds are requesting to be transferred and the account(s) to which funds will be transferred. Reasons for the transfer are stated, and the City Manager approves or disapproves the request. All approved changes are forwarded to the Finance Department for entry into the financial system.

LONG-RANGE FINANCIAL PLANNING

The City's commitment to long-term fiscal stability has been challenged over the past several years due to the economic downturn and loss of sales tax revenue, which currently makes up approximately 40% of the General Fund budget. The City has managed to overcome the budget deficits with contingency plans such as reducing expenditures and by delaying hiring vacant positions by 90 days. Through this contingency the City has maintained a strong fund balance with excess of \$ 2,614,128 over required reserves.

Developing the City of Lufkin long-range plans requires several steps to project revenues and expenditures that extends beyond the budget year.

Step 1: Mobilization Phase. In this phase, the City will develop its financial plan for the future. Planning includes:

- a. Assessing Economic Conditions
- b. Identifying City Spending Priorities
- c. Creating Economic Growth

Step 2: The Analysis Phase. In this phase, the City will develop long-term projections. The Five-Year Forecast estimate a 2% growth in overall revenues and expenditures. The following chart outlines the City's forecast of General Fund revenues and expenditures for budget Fiscal 2021 and projected for Fiscal 2022 through Fiscal 2026. The projections show the potential for challenging future budget preparation, as growth in expenditures is projected to outpace growth in revenues.

Step 3: The decision Phase. In this phase, the City will create strategies to create economic growth based upon the scope and analysis previously done.

Step 4: The execution Phase. In this phase, the City along with council members and staff will put the long-range planning into place.

It is important to realize that the projections represent conservative growth, assuming that City services remain at their current service levels with existing staff and operating budget. Projections include cost escalation for expenditures to accurately represent the reality the City will face if no further budget modifications are made.

The City has the possibility of significant growth to the tax base, franchise fees and water sales. The Comprehensive Plan, approved by Council, recommends improving long range water availability for the City. Building of water rights infrastructure creates potential revenue increase by boosting the economy during construction.

GENERAL FUND -FIVE YEAR FORECAST
FY2022-2026

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Taxes	\$21,302,737	\$22,186,546	\$21,885,825	\$23,082,885	\$23,544,543	\$24,015,434	\$24,495,742	\$24,985,657
Franchise taxes	2,316,000	2,425,500	2,398,500	2,523,490	2,573,960	2,625,439	2,677,948	2,731,507
Licenses & permits	301,525	370,550	417,200	385,520	393,230	401,095	409,117	417,299
Charges for service	2,673,690	2,677,075	2,672,374	2,785,229	2,840,934	2,897,752	2,955,707	3,014,821
Fines & forfeitures	1,089,575	723,050	474,050	752,261	767,306	782,652	798,305	814,271
Miscellaneous revenue	516,016	451,010	418,337	469,231	478,616	488,188	497,952	507,911
Sub-Total	28,199,543	28,833,731	28,266,286	29,998,616	30,598,588	31,210,560	31,834,771	32,471,467
Intra-governmental revenue	5,258,066	5,657,683	5,276,800	5,382,336	5,489,983	5,599,782	5,711,778	5,826,014
Total Revenues & Transfers	\$33,457,609	\$34,491,414	\$33,543,086	\$35,380,952	\$36,088,571	\$36,810,342	\$37,546,549	\$38,297,480
Personnel services	\$ 25,883,644	\$ 26,516,425	\$ 25,633,181	\$ 26,145,845	\$ 26,668,762	\$ 27,202,137	\$ 27,746,179	\$ 28,301,103
Supplies	1,573,654	1,651,113	1,474,284	1,503,770	1,533,845	1,564,522	1,595,812	1,627,729
Equipment maintenance	1,938,498	2,046,996	1,845,000	1,881,900	1,919,538	1,957,929	1,997,087	2,037,029
Miscellaneous services	4,309,874	4,567,265	4,278,371	4,363,938	4,451,217	4,540,242	4,631,046	4,723,667
Sundry charges	147,650	147,870	117,400	143,944	143,944	143,944	143,944	143,944
Debt service	51,083	17,458	17,458	30,000	30,000	30,000	30,000	30,000
Transfers out	243,580	200,000	165,000	225,000	225,000	225,000	225,000	225,000
Capital outlay	-	-	-	-	-	-	-	-
Total Operating Expenditures	\$34,147,983	\$35,147,127	\$33,530,694	\$34,294,397	\$34,972,306	\$35,663,773	\$36,369,070	\$37,088,472
Surplus(Deficit)	(690,374)	(655,713)	12,392	1,086,555	1,116,265	1,146,569	1,177,480	1,209,008
Surplus(Deficit) as Percentage of Operating Budget	-2.06%	-1.90%	0.04%	3.07%	3.09%	3.11%	3.14%	3.16%

STRATEGIC PLANNING

The Lufkin City Council is elected to set policy and make decisions regarding City services to its citizens. In so doing, the Council must set priorities they believe are in the best interest and represent the desires of the citizens they represent. A retreat is held, early in the budget process each year, in which Council and staff discuss concerns, short and long term needs, philosophies and policies. Through these planning sessions and discussions, Council is able to develop a prioritized ranking of those needs they believe to be most important to the community and provide staff direction with which to formulate the coming year's budget.

The first Council Retreat was held in May 1999. The focus of the retreat was to identify community needs, establishing priorities, developing goals and identifying objectives for meeting those goals. Primary to this process was adoption of a continuing capital improvements program (CIP) tailored to address specific goals. Subsequently, these goals were reorganized and non-CIP items were added to create a more complete strategic planning model. As certain projects were completed, unforeseen significant needs were moved to the forefront and other less critical projects were delayed. Ultimately, the once five-year CIP has evolved into a continuous plan which is updated each budget year.

The Lufkin Comprehensive Plan is in phase one, The Baseline Analysis, of the process.

The Comprehensive Plan will be developed in four phases:

1. **Baseline Analysis:** The starting point for plan development. A Steering Committee was appointed by Council to assist in the process. Demographic and socioeconomic data are collected along with data on land use, community form, transportation, and community services. This starting point provides context for plan recommendations and serves as a benchmark for measuring plan implementation.
2. **Comprehensive Plan Development:** The heart of the Comprehensive Plan is coordinating provision of public services, investing in infrastructure, decision-making events for land development, managing growth for a rational pattern of land use and similar activities.
3. **Implementation Strategy Development:** This element will consider areas for residential, industrial, and mixed uses, commercial activities and public places.
4. **Adoption / Implementation / Monitoring:** As an official policy document, the Plan is adopted by the City Council. Following adoption, the plan is implemented according to the Implementation Strategy. Annual monitoring will ensure that the plan remains relevant and meets the needs of the community.

In 2018, the City of Lufkin initiated a vision for the future of Lufkin by developing a new guide, the Lufkin Comprehensive Plan.

LUFKIN COMPREHENSIVE PLAN VISION

CREATE IDEAL LIVABILITY IN LUFKIN

Small Town Feel

Celebrating and protecting our small-town feel, values, and spirit

Community Development

Fostering community development and a culture of service

Education

Supporting education at all stages of life

Services

Providing effective, and efficient services

Infrastructure

Maintaining and building infrastructure that addresses the primary concerns of utilities, mobility, and safety

Natural Resources

Increasing accessibility and connecting the natural spaces and resources of the community

Connected

Perpetually striving for a more walkable, bikeable city with paths and places

Economics

Retaining and attracting businesses that provide our residents with economic opportunity

Partnerships

Partnering with entities and organizations who support the people, mobility, economic development, green space, and preservation of Lufkin

Growth

Planning for growth in a managed way that incorporates and connects communities, and increases value for the City as a whole

Below is a summary of each of the Comprehensive Plan sections.



LAND USE

01 Goal 1. Create Focus Area destinations that draw users to Lufkin and foster opportunities for coordinated, well-planned growth and development that is consistent with the Comprehensive Plan while preserving the existing character of Lufkin.

Short Term (Years 1-3)

Objective 1.1 Working with the Planning and Zoning Commission, study the existing Zoning Ordinance and develop a Zoning District designation for the Medical and Education Districts. Coordinate boundary designation with feasibility study of Public Improvement Districts for these areas (as discussed in Local Economy section).

Objective 1.2 Develop design guidelines for the Medical and Education Districts, which utilize established architectural character to influence new construction within those districts.

Objective 1.3 Study the Central Business District and consider expansion of the boundaries to include the Downtown Transition area described in the Future Land Use Map.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 1.4 Perform review of the commercial design guidelines (Year 4) and make recommendations for modifications, based on overall performance.

Objective 1.5 Develop design guidelines for the Central Business District, which utilize established architectural character to influence new construction within those districts.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 1.6 Continue to update and amend the Future Land Use Map as conditions change in Land Use.

Objective 1.7 Continue to study City of Lufkin boundaries, monitor new growth within the ETJ and plan for annexation to control growth within the ETJ.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

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02 Goal 2. Incorporate increased beautification and quality of life projects for the citizens and visitors of Lufkin, while enhancing the existing infrastructure, gateways and districts within the community.

Short Term (Years 1-3)

Objective 2.1 Working with Parks and Recreation and Engineering Departments, develop typical park standards for neighborhood and regional park development, as well as typical trail standards. Incorporate these standards into the Subdivision Ordinance.

Objective 2.2 Study the City of Lufkin Subdivision Ordinance and work to incorporate park land dedication and development policy. Present revisions to the City Council for consideration.

Objective 2.3 Study City of Lufkin site development requirements and work to incorporate open space and trail dedication and development policy into commercial and industrial site development standards.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 2.4 Study the City of Lufkin sign regulations. Consider District specific signage, which reflects the specific character of the District. Incorporate recommendations and present to City Council for consideration.

Objective 2.5 Study the City of Lufkin Zoning Map. Consider rezoning property along the Loop for Light and Heavy Industrial in coordination with the Future Land Use Map.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 2.6 Review the sign regulations (Year 7) and make recommendations for modifications, based on overall performance.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

03

Goal 3. Encourage more dense development with a mix of uses to maximize buildable area and facilitate the multi-generational mix and inclusion of people.

Short Term (Years 1-3)

Objective 3.1 Study area regulations within the residential (small, medium and large), duplex and apartment dwelling districts within the existing Zoning Ordinance to consider modification of yard depth, minimum area and maximum densities to allow for increased densities in residential and multi-family districts.

Objective 3.2 Consider converting the apartment and duplex dwelling districts to a multi-family district designation.

Objective 3.3 Present revisions to City Council after recommendation from the Planning and Zoning Commission.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 3.4 Study current Schedule of Permitted Uses within the existing Zoning Ordinance and incorporate recommendations within the Land Use Designations to promote growth in accordance with the Future Land Use Map.

Objective 3.5 Consider the adoption of a smaller minimum square foot requirement for residential structures. Consideration should also be made for the adoption of Appendix Q of the 2018 Residential Building Code, addressing tiny house construction.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 3.6 Encourage infill and redevelopment within existing areas of the City by limiting utility extensions to areas outside of the City of Lufkin.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

Goal 4. Support the creation of incentives for rehabilitation of properties around Districts (Employment, Residential and Commercial) and Mixed Use Centers.

Short Term (Years 1-3)

Objective 4.1 Establish annual joint workshop with City Council, Lufkin EDC and Planning and Zoning Commission to discuss opportunities to work together to guide redevelopment of areas in the community. During the meetings, work to address issues related to conflicts between land use policy and community/economic development goals.

Objective 4.2 Establish annual work plan for each board as a result of joint workshops and designate staff to report back to each board on quarterly progress. More consistent communication between boards and Council will ensure policy is supported once it reaches Council level.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 4.3 Conduction review and performance of rehabilitation incentives within the community and make recommendations to adjust, as appropriate.

Objective 4.4 In coordination with goals of the Housing and Local Economy sections, work to identify properties ideal for residential redevelopment. Work with local housing developers to promote these properties as opportunities for development.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 4.6 Consider the addition of a mixed-use definition or land use designation which would allow for the co-location of multiple uses within one property. Consider district specific mix of uses, appropriate for the long-term growth of these areas.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin



TRANSPORTATION SYSTEMS AND CIRCULATION

01

Goal 1. Provide a balanced transportation system, which will effectively serve the existing and projected needs of the City in a safe, effective, expeditious and economical manner.

Short Term (Years 1-3)

Objective 1.1 Enhance City of Lufkin mapping information to provide accurate and accessible information to the public related to transportation, including bus routes, shelters, and planned improvements. Ensure this information is prominent on City of Lufkin website.

Objective 1.2 Establish annual public meeting with TXDOT and Brazos Transit District to hear concerns from residents, announce route changes and other system improvements. Concerns addressed should be presented back to the City Council for accountability of rider/public driven system improvements.

Objective 1.3 Study and evaluate the implementation of policy which would eliminate curb cuts along major arterials in Lufkin. This can improve overall safety and circulation within the system.

Objective 1.4 Perform an assessment of all roadways within the City of Lufkin and prioritize the study and reconfiguration of dangerous or confusing intersections. Allocate funding for roadway safety enhancements and partner with TXDOT for funding. Priority should be placed on the conflicts listed on page 40 of this section.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, TXDOT, Brazos Transit District

Mid Term (Years 4-5)

Objective 1.5 Allocate funding annually for roadway safety enhancements and partner with TXDOT for funding.

Objective 1.6 Work with Brazos Transit to allocate funding annually for bus shelter enhancements along the bus routes.

Objective 1.7 Monitor plans for I-69 development and make adjustments to the Thoroughfare Plan as appropriate.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, TXDOT, Brazos Transit District

Long Term (Years 6-10)

Objective 1.8 Establish annual review of Thoroughfare Plan and update as appropriate.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

Goal 2. Optimize mobility and decrease dependency on vehicular transportation by creating a more walkable and bikeable environment. **Goal 3.** Create pedestrian and bicycle linkages between residential neighborhoods, linear greenbelts, schools, public administrative facilities, commercial districts, medical districts and other activity centers, where possible.

Short Term (Years 1-3)

Objective 2/3.1 Evaluate City of Lufkin subdivision and development standards and incorporate policy to require the construction of sidewalk and bike lane improvements with new subdivision and commercial development. Present policy changes to City Council for consideration.

Objective 2/3.2 Evaluate Developer Incentives to consider further incentivize residential projects which incorporate sidewalk and bike lane improvements.

Objective 2/3.3 Work with LISD and the Chamber of Commerce create a Bike to School/Work Day to raise awareness of cycling in the community.

Objective 2/3.4 Work with LISD to create priorities for sidewalk development to improve sidewalk infrastructure around schools.

Objective 2/3.5 Establish Council policy to allocate a certain percentage of transportation funding toward sidewalk and bike lane development in Lufkin. Include construction of these facilities along any new road projects and implement the Sidewalk and Trail Improvements in accordance with the Phased Sidewalk Implementation Map on page 49.

Time-Frame: FY 2019-2021

Funding Source: TXDOT, City of Lufkin

Partners: City of Lufkin, Lufkin ISD, Chamber of Commerce

Mid Term (Years 4-5)

Objective 2/3.6 Allocate funding for sidewalk and bike lane improvements in Districts (Medical, Education, Downtown) and North Lufkin.

Objective 2/3.7 Establish annual review of Sidewalk and Trail Improvements Plan and update as appropriate.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 2/3.8 Working with the Lufkin CVB and Parks and Recreation, host monthly fun runs and cycling events which promote walkability and bikeability in Lufkin.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Lufkin CVB

04

Goal 4. Develop a multi-modal transportation system in the city, which could accommodate different transportation modes, provide alternative transportations modes other than cars to places in the city and ETJ.

Short Term (Years 1-3)

Objective 4.1 Improve convenience of the Brazos Transit by moving to a fixed stop system.

Objective 4.2 Coordinate with Brazos Transit to identify funding for Bus Shelters to coordinate with fixed stops along Brazos Transit routes.

Objective 4.3 Work with Brazos Transit to consider adding bike racks to the front of buses used in Lufkin.

Objective 4.4 Identify opportunities for improving existing sidewalk infrastructure for individuals with disabilities. Allocate funding for these improvements to coordinate with public improvements in Districts (Medical, Education, Downtown).

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin,

Mid Term (Years 4-5)

Objective 4.5 Consider a bike share program in Lufkin with docking stations at Education, Downtown and Medical Districts, along with other key destinations within the City.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 4.6 Establish annual assessment process for evaluating transportation system accessibility. Allocate funding to increase accessibility, based on results of the assessment.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin



PLACEMAKING AND COMMUNITY FORM

01 Goal 1. Perform beautification and quality of life projects for the citizens and visitors of Lufkin, while enhancing the existing infrastructure, gateways, and districts within the community.

Short Term (Years 1-3)

Objective 1.1 Develop standard gateway enhancements with landscaping, for the gateway opportunities in opportunity analysis (page 56).

Objective 1.2 Allocate funding for the implementation of a minimum of one gateway enhancement annually.

Objective 1.3 Work with Lufkin Landscape Taskforce to develop standards landscaping and signage enhancements for public park properties and prioritize based on age of existing signage and visibility. Allocate funding to enhance park gateways/signage, based on established priorities.

Objective 1.4 Identify potential sites for parklette/food truck opportunities Downtown. Work with the Lufkin Economic Development Corporation (LEDC) to allocate funding for the development.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Lufkin Landscape Taskforce, Lufkin Economic Development Corporation (LEDC)

Mid Term (Years 4-5)

Objective 1.5 Allocate funding annually for the relocation of overhead utility lines, underground. Priority should be placed on Downtown, Medical and Education Districts.

Objective 1.6 Study parking demand in Downtown Lufkin and identify a site for a future parking garage. Work with Angelina County to jointly fund the construction of the structure to support County office/courthouse parking.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Angelina County

Long Term (Years 6-10)

Objective 1.7 Establish annual assessment process for evaluating visual quality of state roadways and communicate results of the assessment to TXDOT. Work with TXDOT to improve conditions and provide landscaping for priority projects, as appropriate.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, TXDOT

02

Goal 2. Build on the strength of public spaces during development of commercial and industrial areas, which strengthen the community's social connections, sense of community and enhance place. (Examples of such areas include a Medical District, Education District, and Downtown)

Short Term (Years 1-3)

Objective 2.1 Host a Community Event public meeting to propose ideas for other community events and discuss relocating certain events to the North Lufkin area. Upon public feedback, present to City Council for consideration.

Objective 2.2 Allocate funding for trail development in coordination with Medical, Education, and Downtown Districts. Priority should be placed on working with Angelina College to extend the trail on their campus to the Azalea Trail. Secondary trail development should occur within the Medical District.

Objective 2.3 Work with the Art in Public Places organization to identify opportunities for artwork installation within the Medical, Education and Downtown District. Once opportunities are identified, allocate funding for one piece annually.

Objective 2.4 Develop an art and culture walk to connect all murals and public art. Develop marketing materials (print map, electronic map) along with interpretive elements. Advertise through Lufkin CVB and City of Lufkin websites.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 2.5 Allocate funding for Education District Gateway Signage (Per Opportunity Analysis, Page 70), designed comparably to the standard gateways.

Objective 2.6 Allocate funding for Medical District Gateway Signage (Per Opportunity Analysis, Page 66-67), designed comparably to the standard gateways.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 2.6 Establish one additional annual festival, celebrating the heritage of Lufkin and arts and culture.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

Goal 3. In order to maintain place and character, attention must be paid to beautification and enhancement of gateways, corridors, and neighborhoods. The enhancement of these spaces should include landscaping, hardscaping, wayfinding and lighting.

Short Term (Years 1-3)

Objective 3.1 Work with Planning and Zoning Commission to study and develop commercial design guidelines for Downtown and commercial corridors, including landscaping, signage, screening, materials and buffering requirements. After development, recommend to City Council for consideration.

Objective 3.2 Working with Planning and Zoning Commission, study and develop landscaping requirements for residential front yards, with minimum of 15% requirement. After development, recommend to City Council for consideration.

Objective 3.3 Incorporate corridor beautification recommendations into Capital Improvement Plans. Allocate funding for these improvements along with the public improvements in Districts (Medical, Education, Downtown).

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 3.4 Working with the Planning and Zoning Commission, study policy guiding residential lot orientation away from major thoroughfares. After development, recommend to City Council for consideration.

Objective 3.5 Working with TXDOT, study the realignment of Frank Avenue, From First to Fourth Streets to include a landscaped median and dedicated turn lanes. Allocate funding to participate in the enhancement of this corridor (pages 59-63).

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, TXDOT

Long Term (Years 6-10)

Objective 3.6 Allocate funding for Downtown Gateway signage, designed comparably to the standard gateways.

Objective 3.7 Establish two annual beautification events in the community. These can range from a Keep Texas Beautiful Trash-Off event or Big Event, enlisting volunteers to provide gateway, district, and neighborhood cleanup (litter pick-up, lawncare and exterior improvements to residential and commercial property).

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin



NATURAL RESOURCES

01 Goal 1. Preserve and enhance Lufkin's natural resources through policy, which maintains the existing tree canopy and natural areas within the community.

Short Term (Years 1-3)

Objective 1.1 Work with the Lufkin Parks Board to launch a public education process on sustainable community development goals. The board can work to educate the community on sustainability and solicit input on the support for sustainable policy.

Objective 1.2 Identify opportunities within the Parks and Recreation Department facilities to incorporate tree and natural space preservation. Install interpretive signage to educate the community on the value of tree and natural space in the Lufkin community.

Objective 1.3 Work with the Planning and Zoning Commission to evaluate Lufkin development standards and identify opportunities to enhance policy which would maintain the existing tree canopy and natural areas within Lufkin.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Parks Board, Planning and Zoning Commission

Mid Term (Years 4-5)

Objective 1.4 Working with the Parks Board and Planning and Zoning Commission, facilitate a series of community meetings with targeted stakeholders to discussed proposed policy changes.

Objective 1.5 Present proposed policy for adoption upon recommendation from Parks Board and Planning and Zoning Commission.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Parks Board, Planning and Zoning Commission

Long Term (Years 6-10)

Objective 1.6 Work with Lufkin CVB and Parks Board to identify regional outdoor recreation events to draw people to the Lufkin Parks.

Objective 1.7 Work with the Lufkin Economic Development Corporation (EDC) to develop a business incentive program which incentivizes tree and open space preservation through new site development.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Lufkin CVB, Parks Board, Lufkin EDC

02

Goal 2. Guide future growth and development through subdivision and zoning ordinances, which provide for park, open space and trail opportunities, while protecting and preserving the natural environment.

Short Term (Years 1-3)

Objective 2.1 Work with the Lufkin Parks Board to launch a public education process on sustainable community development goals. The board can work to educate the community on sustainability and solicit input on the support for sustainable policy.

Objective 2.2 Work with the Parks Board and Planning and Zoning Commission to evaluate Lufkin development standards and identify opportunities to enhance policy which would provide for park, open space, and trail opportunities within Lufkin.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Parks Board, Planning and Zoning Commission

Mid Term (Years 4-5)

Objective 2.3 Working with the Parks Board and Planning and Zoning Commission, facilitate a series of community meetings with targeted stakeholders to discussed proposed policy changes.

Objective 2.4 Present proposed policy for adoption upon recommendation from Parks Board and Planning and Zoning Commission.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Parks Board, Planning and Zoning Commission

Long Term (Years 6-10)

Objective 2.5 Work with the Lufkin Economic Development Corporation (EDC) to develop a business incentive program which incentivize park, open space and trail preservation through new site development.

Time-Frame: FY 2024-2028

Funding Source: Hotel Occupancy Tax Revenue

Partners: Lufkin CVB, City of Lufkin, Lufkin ISD, Angelina College

03

Goal 3. Encourage the preservation of the existing character of Lufkin through Low Impact Design standards which retain the natural systems of the community, including the water and parks systems.

Short Term (Years 1-3)

Objective 3.1 Work with the Lufkin Parks Board to launch a public education process on sustainable community development goals.

Objective 3.2 Identify opportunities within the Parks and Recreation Department facilities to incorporate Low Impact Development into public facilities and parks. Install interpretive signage to educate the community on the value of Low Impact Development in the Lufkin community.

Objective 3.3 Work with the Planning and Zoning Commission to evaluate Lufkin development standards and identify opportunities to enhance policy which would require Low Impact Development within Lufkin.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Parks Board, Planning and Zoning Commission

Mid Term (Years 4-5)

Objective 3.4 Working with the Parks Board and Planning and Zoning Commission, facilitate a series of community meetings with targeted stakeholders to discussed proposed policy changes.

Objective 3.5 Present proposed policy for adoption upon recommendation from Parks Board and Planning and Zoning Commission.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Parks Board, Planning and Zoning Commission

Long Term (Years 6-10)

Objective 3.6 Work with the Lufkin Economic Development Corporation (EDC) to develop a business incentive program which incentivizes tree and open space preservation through new site development.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Lufkin CVB, Parks Board, Lufkin EDC

04

Goal 4. Develop a network of pedestrian and bicycle ways throughout the Lufkin area to include an interconnected system of paths, trails, lanes, and routes that are multi-purpose, accessible, convenient and connect parks, schools, workplaces, shopping, open spaces and other destinations.

Short Term (Years 1-3)

Objective 4.1 Work with the Lufkin Parks Board to further prioritize trail development from the Proposed Trails Map (page 82).

Objective 4.2 Work with the Parks Board and Planning to identify funding opportunities for trail development in Lufkin. Identify priorities and match to Texas Parks and Wildlife and/or Texas Department Of Transportation grant opportunities.

Objective 4.3 Working with the Parks Board, facilitate a series of community meetings with targeted stakeholders to discussed proposed trails to raise awareness of planning efforts and identify opportunities for private partnerships for development.

Time-Frame: FY 2019-2021

Funding Source: Trail Grants

Partners: City of Lufkin, Parks Board

Mid Term (Years 4-5)

Objective 4.3 Continue to work to implement the Lufkin Parks and Recreation and Programs Master Plan. The implementation of new programs should include opportunities to promote trails and trail development in Lufkin.

Objective 4.4 Continue to work with Parks Department Facility Staff to ensure high quality maintenance programs are enacted to ensure community facilities are clean and attractive for visitors. This should include regular trail maintenance.

Time-Frame: FY 2022-2023

Funding Source: Trail Grants

Partners: City of Lufkin, Parks Board

Long Term (Years 6-10)

Objective 4.5 Work with Angelina College and Lufkin ISD to develop future trails which connect neighborhoods to schools and Angelina College to the Downtown.

Objective 4.6 Evaluate opportunities to require trail rights of way dedication and development fee dedication, through subdivision development. This will enable the community to develop the trail system in accordance with growth of the community.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Lufkin ISD, Angelina College, Parks Board



HISTORIC AND CULTURAL RESOURCES

01

Goal 1. Promote and enhance the historic and cultural resources within the City of Lufkin by formalizing an art in public places program to enhance public spaces and cultural districts.

Short Term (Years 1-3)

Objective 1.1 Develop an Art in Public Places (AIPP) board to formalize the implementation of public art in the City of Lufkin.

Objective 1.2 Work with the AIPP board to develop a public arts implementation plan for the City of Lufkin. This plan would evaluate locations for the long term instillation of public art and further developing the cultural assets of the community, such as the Pines Theatre.

Objective 1.3 Allocate annual funding of the public arts implementation plan to invest in public art installations.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin

Mid Term (Years 4-5)

Objective 1.4 Develop annual calls for artists, customizing the requests based on annual implementation plan for public art (example, call for artists for public art installation at Medical District West Gateway).

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin

Long Term (Years 6-10)

Objective 1.5 Engage in joint planning efforts between Lufkin CVB and AIPP Board to develop special events to draw tourism to the community, around public art.

Objective 1.6 Develop a youth art program by working collaboratively with Lufkin ISD and Lufkin Parks and Recreation to develop a pipeline of local artists invested in furthering the mission of the AIPP Board. The art from the youth art program shall be utilized to enhance public spaces and parks, while raising awareness of the arts in Lufkin.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin, Lufkin ISD

02 Goal 2. Create value for historic and cultural resources by providing educational opportunities and local historic designation programs in order to tell the story of the community’s rich heritage and place.

Short Term (Years 1-3)

Objective 2.1 Work with community organizations to evaluate the potential boundaries of a Cultural District which incorporates the North Lufkin neighborhood. Once the boundaries are established, establish a formal name and adopt the District formally by ordinance.

Objective 2.2 Establish district signage concept and incorporate into existing street signage (see Cultural District Signage Concept, page 93).

Objective 2.3 Work with Angelina County Historical Commission to establish a Local History Designation Program including signage, program parameters and Implementation Plan (see Local History Designation Signage Concept, page 94) which identifies historically significant structures and sites for long term preservation.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin, Angelina County Historical Commission

Mid Term (Years 4-5)

Objective 2.4 Initiate a feasibility study for the development of a heritage museum for the City of Lufkin including potential site, cost and mission.

Objective 2.5 Allocate annual funding of the Local History Designation Program Implementation Plan and work with the Angelina County Historical Commission for annual implementation of plan tasks.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin, Angelina County Historical Commission

Long Term (Years 6-10)

Objective 2.6 Work with Lufkin ISD and Angelina County Historical Commission to develop youth programs for historic and cultural enhancement. The program can assist in developing a pipeline of talent dedicated to the preservation of historic and cultural resources within the City of Lufkin.

Objective 2.7 Allocate funding of the Lufkin Heritage Museum and develop the Museum in accordance with the feasibility study.

Objective 2.8 Engage in joint planning efforts between Lufkin CVB and Angelina County Historical Commission to develop special events to draw tourism to the community, around local history and culture.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin, Lufkin ISD, Angelina County Historical Commission

03

Goal 3. Continue to implement proactive planning efforts for the redevelopment of special districts and corridors in order to maintain the area's character and heritage while creating an environment for revitalization and community pride.

Short Term (Years 1-3)

Objective 3.1 Work with Lufkin Economic Development Corporation to develop RFQ for boutique hotel development and operation from private hotelier chains, to be located in Downtown Lufkin adjacent to the Convention Center.

Objective 3.2 Work with Lufkin Economic Development Corporation to establish a public private partnership structure for the development of the boutique hotel in Downtown Lufkin adjacent to the Convention Center.

Objective 3.3 Solicit responses to the RFQ and begin to negotiate an agreement with developer for hotel.

Time-Frame: FY 2019-2021

Funding Source: Sales Tax Revenue

Partners: Lufkin CVB, City of Lufkin, Lufkin Economic Development Corporation

Mid Term (Years 4-5)

Objective 3.4 Develop marketing plan for Convention Center to attract mid-sized conferences to increase tourism, hotel stays and Convention Center use.

Objective 3.5 Develop two more annual festivals with heritage and art themes to enhance tourism, hotel stays and Convention Center use.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin

Long Term (Years 6-10)

Objective 3.6 Work with Lufkin ISD and Angelina College to develop hospitality career development programming which utilizes the Hotel and Convention Center as a training facility. In doing so, the community will develop a pipeline of talent centered around the hospitality industry.

Objective 3.7 Develop a Regional Cultural Resource Management Board to continue to collaborate on long term historic and cultural development for Lufkin and Angelina County.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: Lufkin CVB, City of Lufkin, Lufkin ISD, Angelina College



LOCAL ECONOMY

01

Goal 1 (Continued). Provide opportunities to support a diverse range of business types and sizes through strategic investments in business recruitment, retention and development programs.

Long Term (Years 6-10)

Objective 1.10 Continue to support business incubation, workforce development and business support through available programs.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Angelina College Small Business Development Association and Lufkin Economic Development Corporation (LEDC)

02 Goal 2. Develop training and city infrastructure to attract and retain destination oriented, population serving businesses within the Central Business District.

Short Term (Years 1-3)

Objective 2.1 Working with the local business support coalition, identify a site in downtown for a business incubator and/or a co-working space to enable small business startups to cost effectively start a business.

Objective 2.2 Evaluate existing development policy for City of Lufkin to ensure a wide variety of uses and densities are allowed within the Central Business District. Upon evaluation, address any issues through recommendations to the Planning and Zoning Commission.

Objective 2.3 Develop a Downtown Business Development grant program administered through LEDC to assist businesses and property owners downtown with life safety and other property improvements to incentivize downtown investment.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Angelina College Small Business Development Association and Lufkin Economic Development Corporation (LEDC)

Mid Term (Years 4-5)

Objective 2.4 Work with Lufkin CVB and Chamber of Commerce to host a destination-oriented business development training for businesses downtown. Funding for the program could be allocated from LEDC.

Objective 2.5 Establish a customer service certification training program through Lufkin CVB. This training would be oriented toward training employees in downtown businesses to enhance customer experiences. Funding for the program could be allocated from LEDC.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Angelina College Small Business Development Association and Lufkin Economic Development Corporation (LEDC), Lufkin CVB, Chamber of Commerce

Long Term (Years 6-10)

Objective 2.6 Work to support the development of a downtown business association which would provide communication to downtown businesses priorities/strategies for downtown development and provide training for business development.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Angelina College Small Business Development Association and Lufkin Economic Development Corporation (LEDC), Lufkin CVB, Chamber of Commerce

03

Goal 3. Support and explore the feasibility of Public Improvement Districts or Tax Increment Reinvestment Zones for the purpose of targeting investment and generating revenue to support public improvements within distressed areas of the community.

Short Term (Years 1-3)

Objective 3.1 Develop an Economic Development Policy for the City of Lufkin. The policy should outline the types of financing districts the community would support, along with criteria for consideration and an application form.

Objective 3.2 Utilize the opportunity analyses for the Medical, Education and Downtown Districts to study the boundaries and feasibility of establishing a Public Improvement District or Tax Increment Reinvestment Zone. The feasibility analysis should consider a financing plan for public improvements and recommendations on which districts to pursue for development. Partner with CHI St. Luke's Health Memorial to explore public/private partnership opportunities and business specific needs related to housing and workforce.

Objective 3.3 Meet with major employers and property owners within Districts to present results of the district feasibility analysis. Discuss how long range investment plans for the major employers or property owners could coincide District establishment. Determine opportunities for specific economic development policy to be established within each district, to incentivize development.

Objective 3.4 Work with Lufkin ISD, Angelina County, and Angelina College to discuss long term present results of district feasibility analysis and discuss collaboration among taxing entities for long term development of these districts.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Lufkin Economic Development Corporation (LEDC), Angelina County, Angelina College, Lufkin ISD, CHI St. Luke's Health Memorial

Mid Term (Years 4-5)

Objective 3.5 Develop strategies for business recruitment and public improvements within established districts and begin to execute these strategies as investment and development occurs.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Lufkin Economic Development Corporation (LEDC), Angelina County, Angelina College, Lufkin ISD, CHI St. Luke's Health Memorial

Long Term (Years 6-10)

Objective 3.6 Establish annual review process for district performance. Review should consider effectiveness of programs as it relates to increased investment within each district. Based on review, make adjustments to programs and communication as appropriate.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Lufkin Economic Development Corporation (LEDC), Angelina County, Angelina College, Lufkin ISD, CHI St. Luke's Health Memorial

04 Goal 4. Enhance communication to the public, developers, and local businesses regarding Lufkin's economic development strategies and policy.

Short Term (Years 1-3)

Objective 4.1 Create content for the City of Lufkin website which outlines Downtown Business Development and Developer Incentives. Restructure website where this information is easier to access and more prominent.

Objective 4.2 Develop a one year public information campaign for social media, television and radio advertising Downtown Business Development and Developer Incentives. Evaluate effectiveness after year one and adjust or continue based on responsiveness of developers.

Objective 4.3 Work with LEDC to develop print marketing material to send to regional developers communicating Downtown Business Development and Developer Incentives.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Chamber of Commerce, Lufkin Economic Development Corporation (LEDC)

Mid Term (Years 4-5)

Objective 4.4 Establish annual review process for Downtown Business Development and Developer Incentives programs. Review should consider effectiveness of programs as it relates to increased investment in Downtown and residential development. Based on review, make adjustments to programs and communication as appropriate.

Objective 4.5 Ensure economic development staff are members of regional real estate and development organizations and regularly attend and participate in events.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Chamber of Commerce, Lufkin Economic Development Corporation (LEDC)

Long Term (Years 6-10)

Objective 4.6 Ensure Chamber of Commerce and economic development staff are members of Houston-area real estate and development organizations and participate in events. Active membership and participation will raise awareness of development opportunities within the City of Lufkin.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Chamber of Commerce, Lufkin Economic Development Corporation (LEDC)



HOUSING

01

Goal 1. Increase home ownership through the development of a network of developers, builders, community organizations and lenders within the community.

Short Term (Years 1-3)

Objective 1.1 Develop standard selection of home plans available for public use on energy efficient/economic structures for first time home buyers. Work with local developers and builders to promote these home building practices.

Objective 1.2 Establish a home ownership coalition in Lufkin consisting of developers, builders and lenders, churches and work with the coalition to establish goals related to home ownership education and connect local resources (such as grants and financing) to potential home owners.

Objective 1.3 Organize annual workshops in cooperation with rental housing units to provide information to residents on how to transition from rental housing to home ownership.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Lufkin Economic Development Corporation (LEDC), Lufkin ISD

Mid Term (Years 4-5)

Objective 1.4 Work with Lufkin ISD to incorporate home ownership education into school curriculum.

Objective 1.5 Work with Habitat for Humanity to establish a local affiliate who can serve as a partner to City of Lufkin in increasing home ownership for the community. Work with Habitat to target investment in areas of community which provide significant residential infill opportunity.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Lufkin ISD

Long Term (Years 6-10)

Objective 1.6 Establish annual review of HOME program and allocate increased funding, when appropriate.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

02

Goal 2. Continue to promote the City of Lufkin as an ideal location for affordable, residential development for starter homes and young families.

Short Term (Years 1-3)

Objective 2.1 Enhance City of Lufkin mapping and housing development information to provide accurate and accessible information to the public related to relocation. Ensure this information is prominent on City of Lufkin website.

Objective 2.2 Work with Lufkin ISD and LEDC to develop marketing strategy to improve perception of the community as an ideal location for affordable, residential development and an ideal location for young families.

Objective 2.3 Meet with local developers and assess perceptions and attitudes toward developing in Lufkin. Work to address these perceptions with marketing or incentives.

Objective 2.4 Work with Lufkin ISD, Angelina County, and Angelina College to communicate incentives and initiatives of City of Lufkin to promote the community.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Lufkin Economic Development Corporation (LEDC), Angelina County, Angelina College, Lufkin ISD

Mid Term (Years 4-5)

Objective 2.5 Identify and participate in home builder conferences and trade shows across the state in order to promote building and living in Lufkin.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Lufkin Economic Development Corporation (LEDC), Angelina County, Angelina College, Lufkin ISD

Long Term (Years 6-10)

Objective 2.6 Establish annual review process for evaluating Lufkin marketing campaigns to ensure effectiveness. Use current residential development and Lufkin ISD enrollment to evaluate effectiveness.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

03

Goal 3. Promote housing rehabilitation and encourage infill development in established residential neighborhoods by supporting partnerships and incentives for this purpose.

Short Term (Years 1-3)

Objective 3.1 Establish a HOME program for the City of Lufkin.

Objective 3.2 Develop a list of properties which are ideal candidates for demolition. Allocate funding for the demolition of these structures on an annual basis.

Objective 3.3 In conjunction with demolished property initiatives, develop a program to assist with legal assistance to clear up property ownership issues, in order to further spur the redevelopment of blighted properties.

Objective 3.4 Allocate funding for targeted transportation improvements (sidewalk, bus shelters) within Wards 1 and 3 to enhance neighborhood connectivity and support housing rehabilitation an infill development.

Time-Frame: FY 2019-2021

Funding Source: Federal HOME program

Partners: City of Lufkin, Angelina County, Lufkin ISD

Mid Term (Years 4-5)

Objective 3.5 Working with Angelina County and Lufkin ISD to develop a land bank for tax delinquent properties which can be assembled for residential infill projects. Allocated targeted infrastructure to support these infill projects.

Objective 3.6 Expand code compliance programs to include monthly neighborhood meetings to discuss how code compliance can work with property owners to improve neighborhood conditions. Work to transform property maintenance programs to become more resident driven.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Angelina County, Angelina College, Lufkin ISD

Long Term (Years 6-10)

Objective 3.7 Develop marketing to promote neighborhood revitalization strategies to enhance the image of Lufkin as a proactive, developer friendly community.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

04

Goal 4. Develop and market a comprehensive, competitive, developer incentive program for residential development in Lufkin.

Short Term (Years 1-3)

Objective 4.1 Identify communities of comparable size/character and evaluate strategies they have used to develop incentives for residential development.

Objective 4.2 Upon evaluation, expand current residential development incentives (consider waiving permit and impact fees, where appropriate or participating in public infrastructure development).

Objective 4.3 Host residential developer summit to introduce the expanded residential development incentives.

Objective 4.4 Work with Lufkin ISD, Angelina County, and Angelina College to discuss long term impact of residential incentives and address potential impacts.

Objective 4.5 To coincide Medical, Education and Downtown District development, identify specific housing products appropriate for these districts. Work with LEDC to perform market analysis for these residential products and use market analysis to recruit developers to respond to needs presented in market analysis.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Angelina County, Angelina College, Lufkin ISD, Lufkin Economic Development Corporation (LEDC)

Mid Term (Years 4-5)

Objective 4.6 Monitor and evaluate effectiveness of residential development incentives. Modify programs as appropriate.

Objective 4.6 Coordinate specific incentives within Districts to coincide District plans for incentives. Ensure these incentives are appropriate for residential projects and public improvements support these projects.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 4.8 As positive impacts of residential development incentives become evident, consider decreasing incentives or modifying.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin



COMMUNITY FACILITIES AND SERVICES

01

Goal 1. The City of Lufkin continues to ensure public services and facilities adequately serve the needs of residents and businesses within the City of Lufkin, and that such services and facilities are adaptable to future growth.

Short Term (Years 1-3)

Objective 1.1 Establish annual joint meeting with Library Board, Friends of the Kurth Memorial Library, Library Staff, and Lufkin City Council to prioritize needs/tasks for annual implementation, related to the Library Master Plan. Allocate funding for Capital Improvements as appropriate.

Objective 1.2 Establish annual joint meeting with Friends of Ellen Trout Zoo, Zoo Staff, and Lufkin City Council to prioritize needs/tasks for annual implementation, related to the Library Master Plan. Allocate funding for Capital Improvements as appropriate.

Objective 1.3 Continue to monitor and implement Regional Storm Water Management Plan.

Time-Frame: FY 2019-2021

Funding Source: Friends of the Ellen Trout Zoo, Friends of the Kurth Memorial Library, Grants

Partners: City of Lufkin, Friends of Ellen Trout Zoo, Library Board, Friends of the Kurth Memorial Library

Mid Term (Years 4-5)

Objective 1.4 Initiate feasibility study to evaluate Police Department and Communication needs at existing station to determine the long term facility needs of Police and Communication Departments.

Objective 1.5 Initiate feasibility study for new Recreation Center as part of the implementation of the Parks and Recreation Master Plan.

Objective 1.6 Allocate funding for the upgrading of communication equipment for police and fire departments.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Deep East Texas Council of Governments

Long Term (Years 6-10)

Objective 1.6 Update the Parks and Recreation Master Plan by 2026.

Objective 1.7 Allocate funding for Recreation Center Design and Construction.

Objective 1.8 Allocate funding for Police Department and Communications Facility Design and Construction.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Deep East Texas Council of Governments

02 Goal 2. In keeping with Lufkin's interest in continuing to build on its strengths, the community recognizes the unique existing character of Lufkin, and builds public facilities in accordance with community design standards in order to provide a sense of community identity, both functionally and aesthetically.

Short Term (Years 1-3)

Objective 2.1 Work with Planning and Zoning Commission and City Council to establish Lufkin character and community design standards. Once standards are developed, present to City Council for adoption via ordinance.

Objective 2.2 Appoint a design review committee of both City Staff and board representatives to provide guidance for architectural concepts for future public facilities.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 2.3 Develop an RFQ for architectural services for the Remodel of Fire Station #2 and utilize community design standards for the architectural design.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 2.4 Establish annual review for the community design standards.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

03

Goal 3. Ensure future community facilities and service needs are met through sound long-range and fiscal planning which utilized user fees, impact fees or other means of generating revenue to support these facilities and services.

Short Term (Years 1-3)

Objective 3.1 Work with an engineering consultant to perform an analysis of the total capacity, the level of current usage, and commitments for usage of capacity of the existing capital improvements, for the City of Lufkin Waste Water and Water systems.

Objective 3.2 Utilize the Waste Water and Water systems analysis to develop an Impact Fee structure for Residential, Commercial and Industrial development within the City of Lufkin and its ETJ.

Objective 3.3 Conduct a market study to find opportunities for potential sale of City of Lufkin water resources as well as fiscal impact to City.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin

Mid Term (Years 4-5)

Objective 3.4 Initiate feasibility study to evaluate Waste Water Treatment Facility needs to determine the long-term needs of the Facility and evaluate the need for a future Waste Water Treatment Facility.

Objective 3.5 Initiate feasibility study to evaluate Surface Water Treatment Facility needs to determine the long-term needs of the Facility and evaluate the need for a future Surface Water Treatment Facility.

Objective 3.6 Develop and present to City Council an Impact Fee Ordinance for consideration.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin

Long Term (Years 6-10)

Objective 3.7 Based on the feasibility studies for Water/Wastewater System needs, allocate funding as part of the Capital Improvement Plan for Waste Water Treatment Facility and Surface Water Treatment Facility.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin

04

Goal 4. When evaluating future community facility needs, priority should be placed on evaluating existing underutilized or brownfield sites for infill and redevelopment opportunities. The City should evaluate public-private partnership or public financing mechanisms, to find productive uses for these sites while enhancing community land use goals.

Short Term (Years 1-3)

Objective 4.1 Work with the Lufkin Economic Development Corporation (EDC) to develop a list of Brownfield sites within the City of Lufkin.

Objective 4.2 Prioritize Brownfield sites based on urgency for redevelopment. Consider factors such as proximity to Downtown, Education and Medical Districts, visibility and proximity to major corridors.

Objective 4.3 Work with the Lufkin Economic Development Corporation, City of Lufkin and Angelina College to evaluate the opportunity to develop a Public Safety Joint Training Facility for fire fighting, emergency response, firearms training, and tactical driving training.

Objective 4.4 Initiate feasibility study for new Public Safety Joint Training Facility.

Time-Frame: FY 2019-2021

Funding Source: N/A

Partners: City of Lufkin, Lufkin EDC, Angelina College, Deep East Texas Council of Governments

Mid Term (Years 4-5)

Objective 4.4 Initiate Master Planning process for Public Safety Joint Training Facility. Allocate funding for the development of the Facility.

Objective 4.5 Identify Brownfield sites appropriate for Recreation Center and Police and Communications Department Facility. Work on public-private partnership/mixed use development leveraging the investment for these public facilities to redevelop the Brownfield sites.

Time-Frame: FY 2022-2023

Funding Source: N/A

Partners: City of Lufkin, Lufkin EDC, Angelina College, Deep East Texas Council of Governments

Long Term (Years 6-10)

Objective 4.6 Work with Lufkin CVB to market the Joint Training Facility as a state-wide destination for Public Safety Training.

Time-Frame: FY 2024-2028

Funding Source: N/A

Partners: City of Lufkin, Lufkin EDC, Angelina College, Deep East Texas Council of Governments

KEY REVENUE ASSUMPTIONS AND TRENDS FOR FISCAL 2021

On an ongoing basis throughout the Fiscal year, finance staff monitors and reviews all revenues at a detailed level regarding collection versus budget estimate, and probability of collection. Early in the budget process, a complete set of revenue assumptions are prepared by the department responsible for the revenue. Revenue estimates are based on trends of prior year's revenues and adjusted for various assumptions in the current budget year. These assumptions provide the basis for revenue projections throughout the budget process and include the expectations for local economic and population growth and expected service levels.

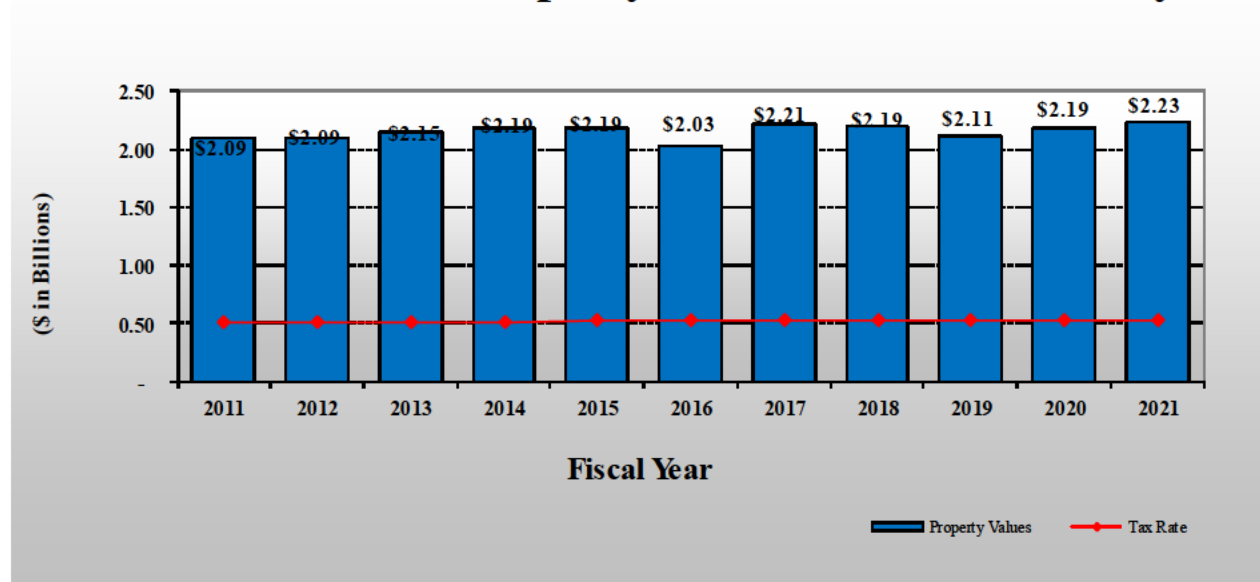
The City of Lufkin receives revenues from a variety of sources. The Budget Overview section of this document provides a detailed explanation of the individual revenues for each fund. This section highlights the major revenues included in this year's budget for the major funds.

GENERAL FUND

AD VALOREM TAXES AND ASSESSED PROPERTY VALUES

The City's property tax is levied each October 1, based on the assessed value of all real and business personal property located within the City. The Angelina County Appraisal District establishes and certifies the appraised values at or near 100% of estimated market value. Homeowners aged 65 and over, disabled persons and veterans are eligible, and may qualify for tax exemptions. The Angelina County Appraisal District can provide additional information on the eligibility requirements for these exemptions.

Assessed Property Values Ten Year History



Ad valorem tax revenue is determined by two major factors: the total assessed value established by the Appraisal District and the tax rate established by the Lufkin City Council. The assessed property values have decreased during the past year however new property was added that allowed the City the capacity to adopt the tax rate of \$0.531135 per \$100 valuation.

The City's total certified assessed property value for Fiscal 2021 is \$1,900,201,932 according to the Appraisal District. The City's tax rate for Fiscal 2021 is \$0.531135 per \$100 valuation. The Fiscal 2021 operating and maintenance tax rate of \$0.391135 per \$100 valuation will generate \$8,257,572 of ad valorem tax revenue to the General Fund projecting a 98% collection rate. Ad valorem tax revenue is the second largest revenue source to the General Fund, accounting for 25.22% of total projected revenue for Fiscal 2021. The General Fund allocation of total ad valorem tax revenue equals approximately 73.64% of total ad valorem tax collections; the remaining 26.36% is allocated to the General Obligation Debt Service Fund for the retirement of bond indebtedness.

The table below provides a ten-year history of Lufkin's ad valorem tax rate, levy, and collections, as well as the projected tax collection and distribution of revenues for Fiscal 2021, or tax year 2020.

ANALYSIS OF TAX COLLECTIONS							
Tax Roll	Tax Rate per \$100/value	Tax Levy	Current Collections	Current Collections to Tax Levy	Delinquent Collections Including Penalty & Interest	Total Collections	Total Collections/Current Collections
2011	0.513800	9,880,019	9,498,096	96.13%	210,318	9,708,414	96.76%
2012	0.503800	9,850,889	9,552,443	96.97%	259,729	9,812,172	97.57%
2013	0.503800	9,931,262	9,737,126	98.05%	611,741	10,348,867	106.28%
2014	0.523800	10,311,645	10,102,616	97.97%	224,963	10,327,579	102.20%
2015	0.523800	10,551,727	10,307,189	97.68%	254,990	10,632,911	103.16%
2016	0.529942	10,615,673	10,428,061	98.23%	330,317	10,758,378	103.17%
2017	0.531135	10,644,205	10,446,818	98.15%	344,633	10,791,451	103.30%
2018	0.531135	10,899,411	10,664,803	97.85%	255,286	10,920,092	102.39%
2019	0.531135	11,226,910	11,027,270	98.22%	339,775	11,367,045	103.08%
2020	0.531135	11,213,433					
Fiscal 2021		Tax Rate		Distribution		Revenues	
General Fund		\$0.391135		73.64%		\$8,257,572	
Debt Service Fund		\$0.1400		26.36%		\$2,955,861	
TOTAL		\$0.531135		100.00%			

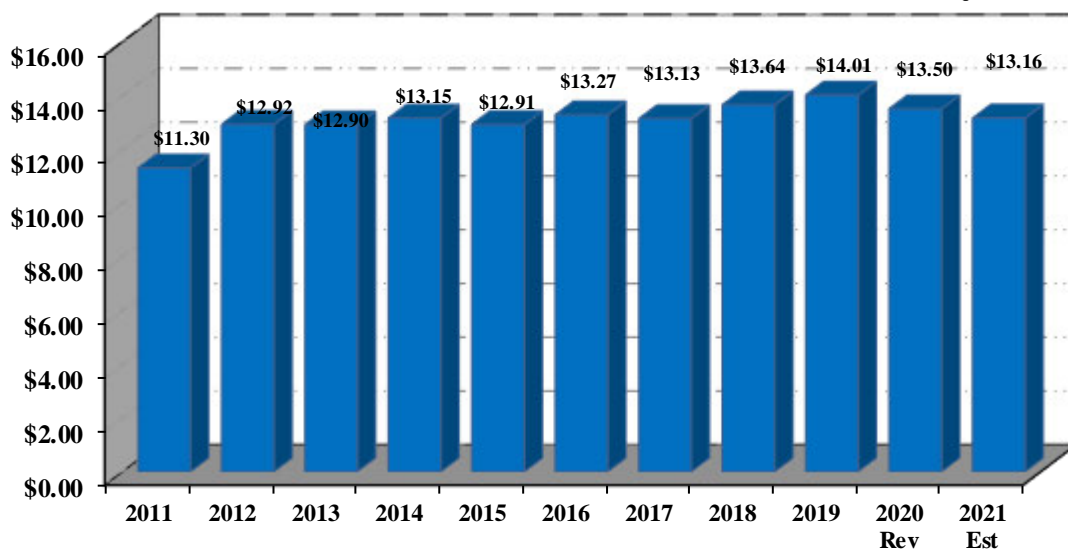
SALES TAXES

The City of Lufkin receives 1.5% of the 8.25% sales tax revenue paid to the Texas State Comptroller for the sale of all taxable goods and services within the City limits. Of the 1.5%

received from the state, 0.125% was approved by voters in 2004 to be allocated to Lufkin Economic Development Corporation; a 4B corporation organized under the State's Economic Development Corporation Act, and 0.375% was approved in 2004 for property tax relief. Sales tax revenue continues to be the largest revenue source for the City's General Fund, representing 42.84% of total revenues.

Revenues from sales taxes are projected to decrease slightly in Fiscal 2021. The total projected sales tax revenue is \$14,370,046, 2.39% less than the revised estimate for Fiscal 2020. However, the net projected sales tax revenue is estimated to be \$13,155,705. This net amount reflects the allocation of \$1,214,341 to Lufkin Economic Development Corporation. The chart below reflects sales tax collections for the last ten years. The chart below reflects the estimated revenue for FY 2021 is net of the Economic Development allocation.

Sales Tax Collections Ten Year History



FRANCHISE FEES

The City of Lufkin maintains agreements with various utilities that require them to compensate the City for use of City streets, alleys and easements. The franchise agreements require the utilities to compensate the City between 2% and 4% of their gross receipts for use of the City's rights-of-way. Total franchise and agreement fees for Fiscal 2021 are anticipated to be \$2,398,500 which is slightly lower than the revised revenue estimate of \$2,373,207 for Fiscal 2020.

WATER/WASTEWATER FUND

The City provides water and sewer services to its citizens for which it collects monthly charges. These charges are based on metered water consumption multiplied by the appropriate water and wastewater rates. The Water Rate Study done by Freese & Nichols, Inc recommended a need for rate increases. Based on the study and approval by City Council, a two percent (2%) increase over the next three (3) years was implemented on the City's water and sewer rates beginning in Fiscal 2020. The two percent increase on water and sewer rates for 2020 through 2022 will fund necessary revenue requirements to meet historical expense obligations.

Water/Wastewater revenue includes charges for water and wastewater consumption as well as fees for water and sewer taps, water meters, service connections and wastewater pretreatment testing. Total Fiscal 2020 revised water and wastewater revenues are estimated to be \$18,385,161, an increase of \$1,124,669 from Fiscal 2019 actual revenues of \$17,260,492. Fiscal 2021 revenue is projected to be \$17,843,970 a 2.94% decrease from the Fiscal 2020 revised revenue.

SOLID WASTE AND RECYCLING FUND

The City of Lufkin is the exclusive provider of solid waste and recycling services for residential, commercial and industrial corporate citizens. Charges for service are billed on a monthly basis to all users. Residential garbage is picked up once weekly on Mondays or Tuesdays and beginning in FY 2021 the curbside recycling program will be discontinued. Recycled materials may be dropped off at a specified location. Commercial and industrial customer garbage are picked up on predetermined route schedules based on customer pickup frequency.

Solid Waste services rates will remain constant for FY 2021 and have not increased since FY 1999. Total revenues for the Fund are estimated to be \$6,975,000, a slight decrease from the Fiscal 2020 revised estimate of \$7,153,500. The decrease in revenue in FY 2021 is mostly due to the sale of recycled material since the curbside recycling program was discontinued.

HOTEL/MOTEL TAX FUND

The City receives hotel/motel tax receipts that are generated from a 7% tax levy added to the cost of occupancy on hotel and motel rooms within the City. State law restricts use of these tax receipts to tourism promotion, capital construction, operation of recreation facilities, and cultural activities. The City has nine-teen hotels, motels, and bed and breakfasts within its taxing jurisdiction. These are expected to generate \$920,000 of hotel/motel tax receipts in Fiscal 2021, slight increase from the Fiscal 2020 revised estimate of \$840,000. The City actually received for Fiscal 2019 \$1,154,984 in hotel/motel occupancy tax. Revenue from this Hotel/Motel Occupancy tax is used to promote tourism and the hotel/motel industry as well as the Convention Center.

SPECIAL RECREATION FUND

The Special Recreation Fund was established several years ago as a self-supporting unit wherein recreation activity costs are supported through user fees. This fund provides Parks' management segregated cost data to assist in determining the adequacy of the fees and facilitate tracking costs of the various activities.

Revenues are derived from user fees charged for softball, volleyball, basketball, gymnastics, recreation classes, baseball, concessions, and special events. Total Fiscal 2021 revenues for the Recreation Fund are projected to be \$339,100, an increase of 102.76% from the revised Fiscal 2020 estimate of \$167,241. During the summer of 2020 softball events were canceled making a negative impact on concession sales as well. For FY 2021 recreation activities are set to being back on track.

PINES THEATER SPECIAL EVENTS FUND

The Pines Theater Special Events Fund was established by a sponsorship from the Lufkin Convention & Visitor Bureau as a mechanism to fund a series of cultural events and promote the historic Pines Theater. The series of events scheduled in Fiscal 2021 are designed to bring culture and arts to our residents along with attracting visitors to the community. The Fiscal 2021 projected revenue is \$83,500 to be generated from concessions, use fees, and alcohol sales. A set amount is also transferred from the Hotel/Motel tax fund for operations.

ELLEN TROUT ZOO BUILDING FUND

The Ellen Trout Zoo Building Fund was established as a funding mechanism to make capital improvements and expand the Zoo through additional exhibits. Sources of revenue include admission fees, donations, animal sales and adoptions, and other miscellaneous fees. Admission fees were slightly increased beginning July 1, 2020 to remain competitive with other Municipal accredited zoos. Adult admission increased from \$7.00 to \$8.00 and child admission increased from \$3.50 to \$4.00. The last increase was in October 2015.

Revenue for Fiscal 2021 is projected to be \$380,515 which is an increase from the Fiscal 2020 revised estimate of \$156,555. Due to decrease in admissions during the summer of 2020, the revised budget for admissions was lowered. Zoo admissions are expected to increase in FY 2021 and remain positive for the rest of the year.

A GUIDE TO THE DETAIL BUDGET PAGES

1. **Fund** – The Fiscal entity in which the department operates.
2. **Department** – The department in which the division operates.
3. **Mission Statement** – The departmental commitment to the citizens and organization in meeting the needs of the community.
4. **Description of Services** – A short overview and explanation of the services provided to the organization and/or citizens by the department.
5. **Fiscal 2021 Work Program** – The major planned accomplishments for the coming Fiscal year.
6. **Performance Measures** – Specific quantitative measures of work performed within a department.

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".

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

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.

2021 WORK PROGRAM
The Lufkin City Council has established goals and objectives to provide consistent and high quality services to the citizens and businesses in Lufkin. The City Secretary's office will continue to provide services to Administration and City Council as well as complete projects to include the electronic storage and preservation of the City's records.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2018-2019 Actual	2019-2020 Revised	2020-2021 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%

A GUIDE TO THE DETAIL BUDGET PAGES

7. **Expenditures** – Summary budget data by expenditure category for personnel services, benefits, supplies, maintenance of structures and equipment, miscellaneous services, sundry charges, debt service and capital outlay.
8. **Authorized Positions** – Full time and part time position listings for current and past budget years.
9. **Significant Changes** – Highlights of proposed major changes, enhancements of service or a new service, method of improving efficiency or effectiveness of an existing service for the coming budget year.

7	FUND	General		DEPARTMENT	General Government			
	EXPENDITURES			2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget	
	Personnel Services			103,663	106,432	104,832	103,616	
	Benefits			40,331	40,278	40,612	40,558	
	Supplies			18,493	19,450	14,150	12,300	
	Miscellaneous Services			83,053	95,215	76,215	69,040	
	Sundry Charges			107,819	111,970	105,950	86,220	
	TOTAL			353,349	373,345	341,779	311,734	
8	AUTHORIZED POSITIONS			2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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							
9								

A GUIDE TO THE DETAIL BUDGET PAGES



10. Division – The cost center that provides the activity, function or services.

11. Division Description – The division's primary service responsibility and mission.

12. Expenditures - Summary division budget data by expenditure category for personnel services, benefits, supplies, maintenance of structures and equipment, miscellaneous services, sundry charges, debt service and capital outlay.

13. Authorized Positions - Full time and part time position listings for current and past budget years for the division.

budget years for the division.

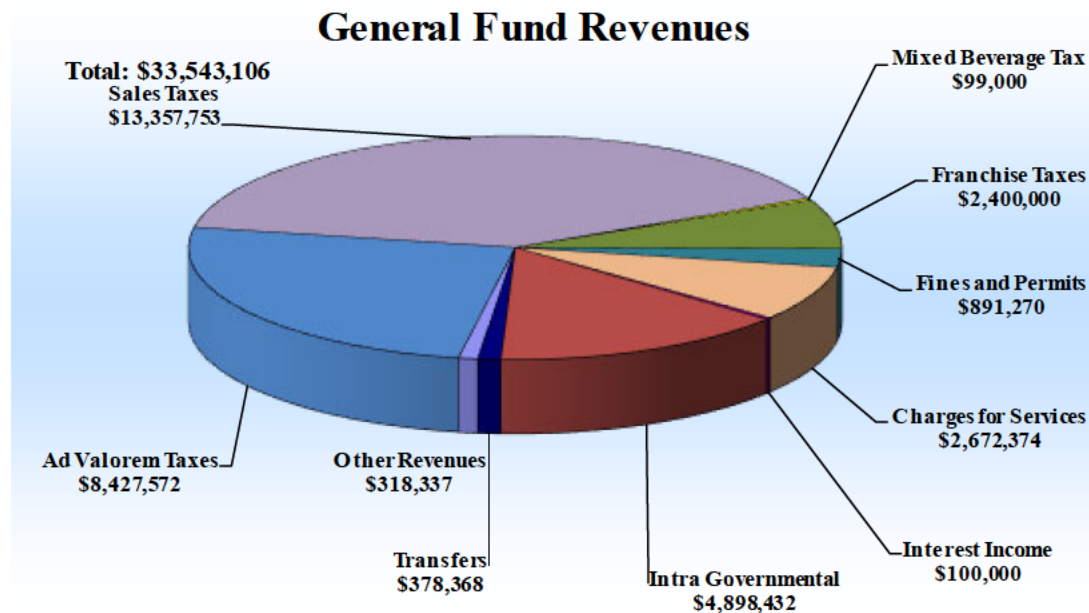
10	Fiscal Year	GENERAL FUND				
	2021	DIVISION: City Council				
11		<div>DIVISION DESCRIPTION</div> <ul style="list-style-type: none"> The City Council, consisting of a Mayor and six Council members, serves as the legislative and policy-making body of the City. The City Council meets twice per month 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. 			 <div>Council Chambers at City Hall</div>	
12	<div>CITY OF LUFKIN, TEXAS</div> <div>General Government / City Council</div>	EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Supplies		17,294	17,500	12,500	11,000	
Miscellaneous Services		736,874	84,140	69,140	60,240	
Sundry Charges		107,8419	111,970	105,970	86,220	
TOTAL		198,987	213,610	187,610	157,460	
13		AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
		There are no positions within this division				
		FULL TIME				
		PART TIME				
		TOTAL				

GENERAL FUND

REVENUES

The General Fund consists of eight major revenue classifications: **Taxes** – include Ad Valorem, Sales, and Mixed Beverage Taxes; **Franchise Taxes** – paid to the City by utility companies for the right to use rights-of-way; **Licenses and Permits** – consist of fishing, chauffeur, and peddler's licenses and permits for buildings, signs and various other uses; **Charges for Service** – include Emergency Medical Service (EMS) and false alarm fees; **Fines and Forfeitures** - fines assessed for misdemeanor traffic, parking, animal control, code enforcement violations, business licenses, permit and inspection fees; **Other Revenues** – include animal shelter fees, park fees, and inter-governmental revenue such as grants received from other governmental agencies; **Interest income** – consists of interest income from investment of idle cash; and, **Transfers** of Intra-Governmental Revenue – revenues received from other funds within the City for services provided.

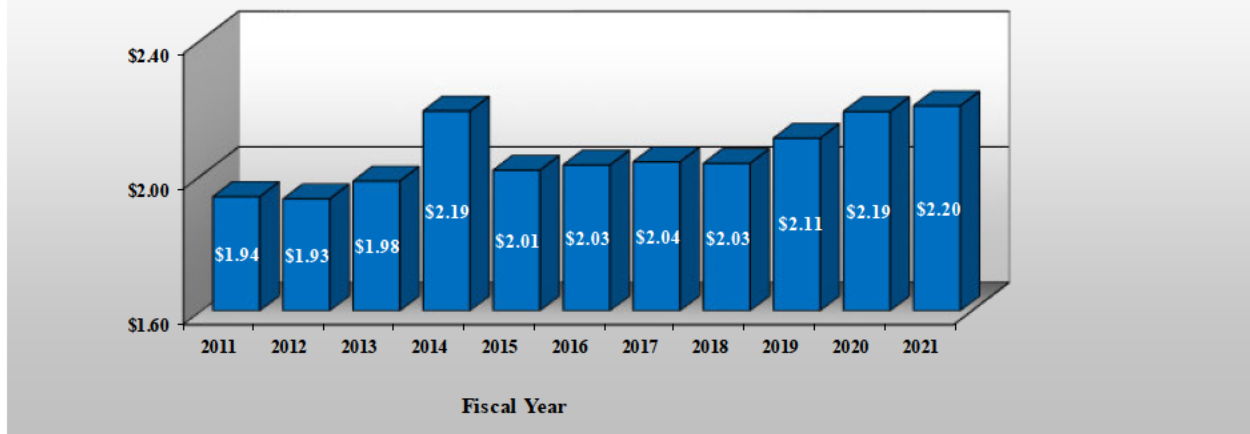
Revenues for Fiscal 2021 are projected to be \$33,543,106. This represents a 3.01% decrease below the revised estimates for Fiscal 2020 of \$34,583,041 and a 1.60% decrease from the Fiscal 2019 actual revenues of \$34,089,061. The following graph represents total revenues by major category.



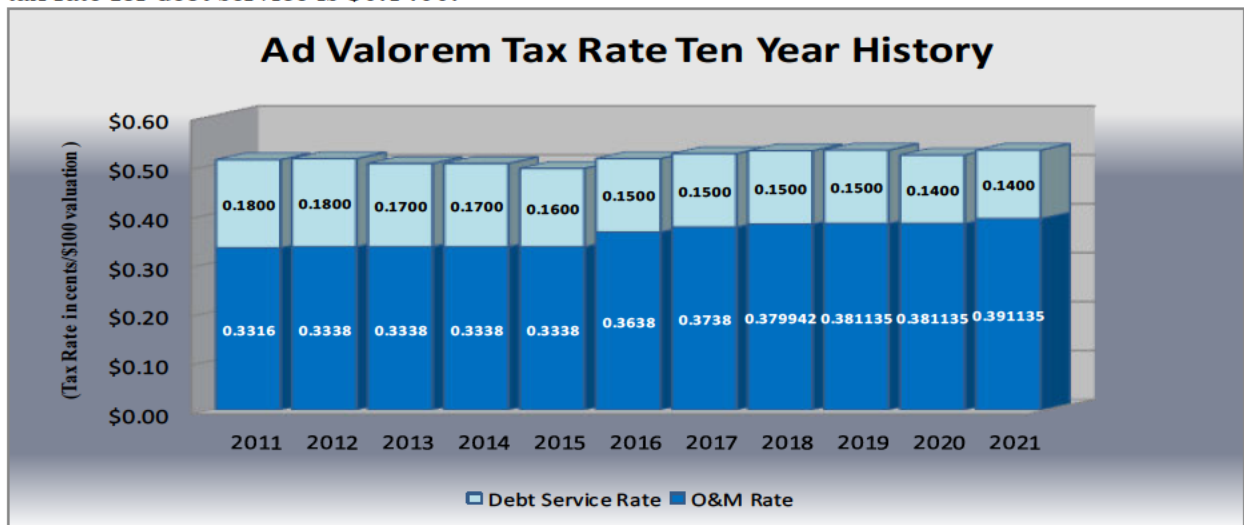
AD VALOREM TAXES

Ad valorem taxes are the City's second largest General Fund revenue source and are based on assessed property values. The City's taxable assessed property value (before freeze) for Fiscal 2021 is \$2,396,125,132, an increase of 0.9% over the previous year's tax roll. Stable construction values and property reappraisals, by the Angelina County Appraisal District, are the reason for the increase. The following graph represents a ten-year history of property values for the City of Lufkin.

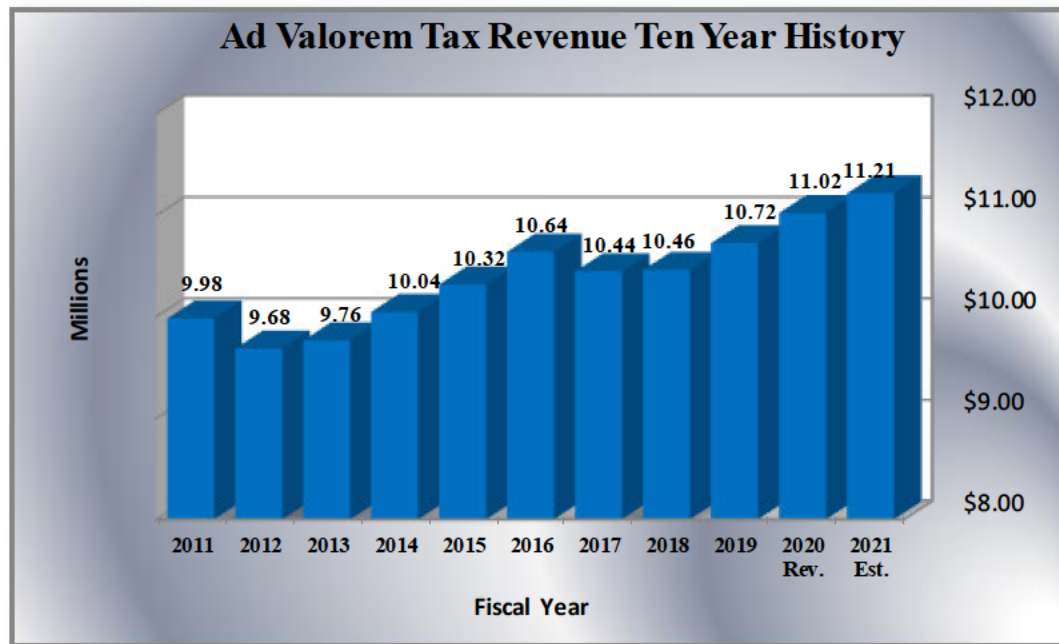
Taxable Assessed Property Values Ten Year History



Ad Valorem taxes are divided between general operating and maintenance requirements and general obligation debt service. The City's tax rate for Fiscal 2021 is \$0.531135 per \$100 of assessed property values. The tax rate for general operations for Fiscal 2020 is \$0.391135; the tax rate for debt service is \$0.1400.



Ad Valorem tax revenue for operating and maintenance purposes (excluding delinquent taxes, penalty and interest) is projected to be \$8,257,572, an increase of 1.76% above the Fiscal 2020 original budget of \$8,114,499. Ad Valorem tax revenue for debt service purposes is projected to be \$2,955,861. Total revenue from ad valorem taxes, including prior year, penalty and interest, is estimated to be \$11,483,433 as compared to \$11,329,146 for Fiscal 2020. This increase is primarily due to new taxable and revaluation. Ad Valorem taxes represent approximately 24.62% of all General Fund revenues. The following graph reflects the City's ad valorem tax revenue history for the most recent 10-year period.



SALES TAXES

Sales Tax is the largest revenue source of the General Fund and makes up 44% of all General Fund revenues. Sales tax is estimated to be \$14,572,094 in Fiscal 2021, a slight decrease from the revised estimate for Fiscal 2020 of \$14,722,525 and a 4.65% decrease from Fiscal 2019 actual collections of \$15,282,972. The City receives one and one-half cents for each dollar used to purchase goods and services within the City. Several years ago, Texas passed legislation to allow cities the option of increasing the local sales tax from 0.1% to 1.5%. This adoption, in 1987 was approved by voters, and required cities to reduce the property tax rate by an amount equal to the additional sales tax revenue. In 2004, the rate for reduction of property tax relief was modified from 0.005% to 0.00375% and the difference of 0.00125% was allocated for economic development.

City of Lufkin voters approved a portion of this half-cent increase, beginning in December 2004, to be set-aside. One-eighth of every penny collected in sales tax is allocated to an Economic Development program, which is designed to attract new businesses to the area to stimulate local economy. In Fiscal 2021, \$1,214,341 is budgeted for this program. Therefore, the General fund is expected to receive net sales tax in Fiscal 2021 of \$13,357,753.

FRANCHISE FEES

Franchise fees are paid to the City of Lufkin by local utilities (Oncor Electric Delivery, Centerpoint Energy, Consolidated Communications, Sudden-Link Cable, and all taxi cab services) for the right to use city streets, alleys, and rights-of-way. The franchise agreements require the utilities to compensate the City between 2% and 4% of their gross receipts. The City had maintained an Industrial District Agreement which provided an annual payment per year with a paper manufacturer that sold operations during 2010 and did not remit payments to the City through 2012. The City reinstituted proceedings to annex the property and surrounding property which border the Industrial Rail Park in Fiscal 2013. Total franchise and agreement fees for Fiscal 2021 are anticipated to be \$2,400,400 which is 1.07% less than the Fiscal 2020 revised estimate. The table below reflects a five-year history of Franchise Fee collections for the City of Lufkin.

Source	Actual Fiscal 2017	Actual Fiscal 2018	Actual Fiscal 2019	Revised Fiscal 2020	Estimated Fiscal 2021
Oncor Electric	\$1,448,539	\$1,409,165	\$1,461,435	\$1,415,707	\$1,430,000
Centerpoint Energy	241,477	311,205	316,258	297,000	308,000
Sudden-Link Cable	264,579	265,548	402,847	275,000	275,000
Consolidated Comm/Various	270,109	296,215	280,145	285,000	285,000
Taxi Cab	1,342	1,347	1,469	1,340	1,500
Video Service Fees	85,769	59,552	75,519	76,000	76,000
Verdant Ind	48,645	0	0	24,500	24,500
Other	0	24,113	0	0	0
Total	\$2,360,460	\$2,367,145	\$2,537,673	\$2,374,547	\$2,400,000

FINES AND PERMITS

The City operates a Municipal Court that collects fines for class “C” misdemeanors, traffic violations, parking tickets, warrant fees, and code enforcement violations. The Municipal Court Judge, appointed by Council, assesses the fines. Estimated revenues for Fiscal 2021 are \$474,050, a 15.20% decrease from the revised estimate of \$559,028 for Fiscal 2020. The Red Light Camera system is no longer in use in the City of Lufkin. The City’s Red Light Camera System began operation in Fiscal 2008 and was banned by legislation during the summer of 2019. Licenses and Permits include fees charged for business licenses, general construction permits, inspection of electrical, plumbing and mechanical installations, as well as code enforcement and other miscellaneous fees. This revenue makes up approximately 1.24% of the total General Fund revenues and is estimated to be \$417,220 for Fiscal 2021 a 3.87% increase more than the revised estimate of \$401,677 for Fiscal 2020. Building permits and inspection fees are anticipated to level slightly increase, for the next Fiscal year, based on several planned projects and developments.

CHARGES FOR SERVICE

The City of Lufkin provides emergency medical service (EMS) to Lufkin citizens and parts of Angelina County. A fee is collected from citizens who use this service and the County is charged a contract fee of \$250,444 for EMS services provided in the County. Since April 2014

the City of Lufkin began in-house billing for EMS ambulance services. The City's EMS service fees are projected to total \$2,400,000 for Fiscal 2021. Actual ambulance fees collected in Fiscal 2018 was \$2,140,888.

INTEREST INCOME

Interest income consists of interest income from investment of idle cash primarily in pooled funds, money market funds and Certificates of Deposit with a maximum maturity of two years. The interest projection for Fiscal 2021 is projected to be \$100,000. The investment rate for Fiscal 2021 is projected to be .50%.

OTHER REVENUES

Miscellaneous revenues include Animal Shelter fees, Park revenues, Library fine/fees, and income from charges for accident reports, records checks, zone changes, city housing rental, salary reimbursement, and grants from federal, state and local agencies for various public safety, recreational and community-oriented programs. These revenues are expected to generate \$318,337 for Fiscal 2021, a decrease of \$158,238 from the Fiscal 2020 revised estimate of \$476,575.

TRANSFERS - INTRA-GOVERNMENTAL REVENUES

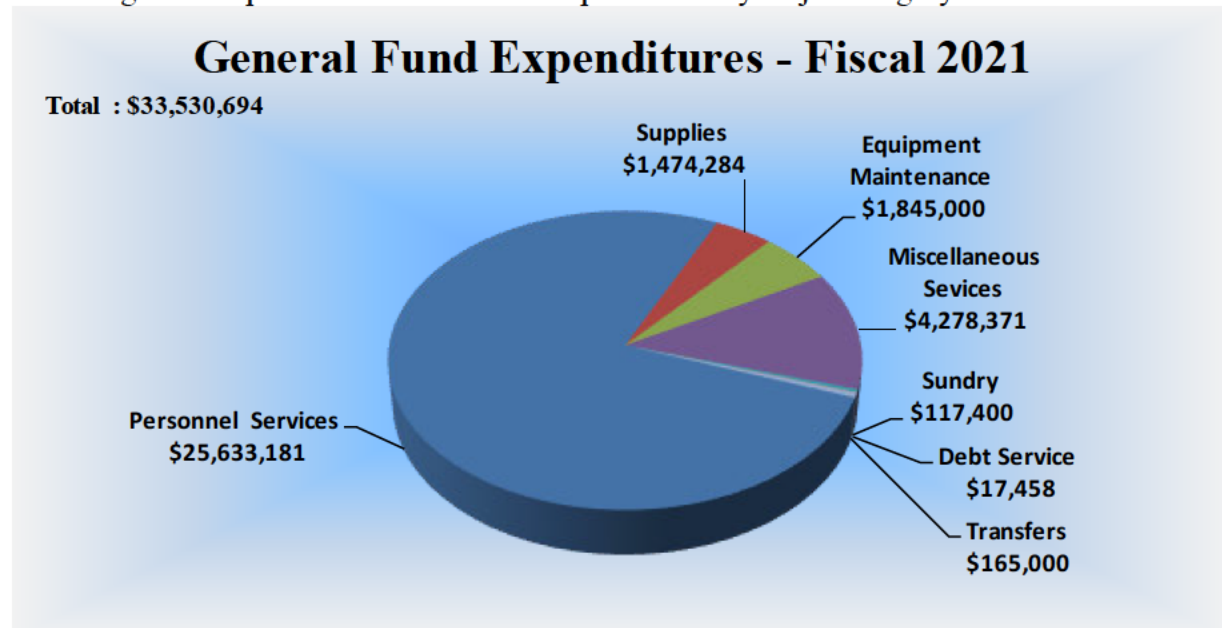
Intra-governmental revenues represent transfers among Funds and General and Administrative charges assessed by the General Fund to other funds in recognition of services rendered such as administration, personnel, accounting, data processing, etc. These revenues are projected to total \$4,898,432 in General and Administrative and \$378,368 in transfers from other funds in Fiscal 2021, totaling \$5,824,350 a decrease of 9.40% less than the Fiscal 2020 revised estimate of \$5,258,066.

EXPENDITURES

General Fund expenditures for Fiscal 2021 are estimated to be \$33,530,694, which is \$1,103,295 or 3.19% more than revised totals for Fiscal 2020 of \$34,633,989. The following table provides a comparison of departmental expenditures by organizational classification. Detailed departmental expenditures, excluding transfers, are provided in the detail budget pages.

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY				
Category	FY 2019 Actual	FY 2020 Revised	FY 2021 Budget	% Change Budget/ Revised
General Government	\$3,898,011	\$3,976,542	\$3,709,870	-6.71%
Public Safety	19,557,411	20,188,264	19,960,055	-1.13%
Public Works	5,474,625	5,563,754	5,461,431	-1.84%
Culture and Recreation	3,934,413	4,325,879	3,809,903	-11.93%
Non-Departmental	828,760	579,550	589,435	1.71%
Total	\$33,693,220	\$34,633,989	\$33,530,694	-3.19%

Expenditures are separated into major categories for analysis and control. These categories include Personnel Services, Benefits, Materials and Supplies, Equipment and Structure Maintenance, Miscellaneous Services, Sundry Charges, Debt Service, and Capital Outlay. The following chart depicts the General Fund Expenditures by major category for Fiscal 2021.



PERSONNEL SERVICES

This category of expenditures includes salaries and benefits for all employees within the General Fund. Included in Personnel Services are salaries, overtime pay, certificate pay, car allowance, and longevity pay. Benefits include social security payments, retirement, and employee health insurance. Personnel Services remains the General Fund's largest expenditure and accounts for 76.45% of total General Fund expenditures for Fiscal 2021. Total personnel services expenditures are estimated to be \$25,633,181, a 2.74% decrease from the revised Fiscal 2020 estimate of \$26,355,004. Fiscal year 2021 includes budgeted salaries and benefits for whole year while Fiscal 2020 revised budget is reduced for the impact of vacancies that occur throughout the year.

SUPPLIES

Supplies are defined as articles or commodities that are consumed or materially altered when used and include office supplies, publications (blueprints, catalogs, magazines, newspapers, etc.), postage, printing, stationary, food supplies, vehicle fuels, minor tools (hand tools, axes, etc.), minor utensils (brooms, cones, glassware, etc.), cleaning supplies, medical supplies and all new equipment, not meeting the City's capitalization policy. Supplies represent 4.40% of all General Fund expenditures and are projected to be \$1,474,284 in Fiscal 2021. This is a 8.5% decrease below the revised estimate for Fiscal 2020 of \$1,611,222.

EQUIPMENT & STRUCTURE MAINTENANCE

All expenditures for the maintenance and repair of equipment and structures fall into this category. Equipment includes furniture, machinery, equipment (backhoes, tub grinders, fuel trailers, playground equipment, lawn mowers, etc.), small instruments (survey equipment, calculators, etc.), motor vehicles, books, meters, computer and copy machines, and telephone equipment. Structure expenditures include materials and commodities purchased in their existing state to be used in the course of maintaining buildings and structures owned by the City, as well as, contracts for maintenance and repairs of these items. Structures include items such as bridges, sanitary sewers, storm sewers, streets, swimming pools, and parking lots. These expenditures are estimated to be \$1,845,000 for Fiscal 2021, a decrease of 4.68% less than the Fiscal 2020 revised estimate of \$1,935,631. This category of expenditures is 5.5% of total appropriations in the General Fund.

MISCELLANEOUS SERVICES

Miscellaneous Services include activities performed by persons or entities other than municipal employees or departments. They are typically performed under contract to the City and include items such as communications (messaging, telephones, etc.), insurance, advertising, freight service, electricity, heating fuel, and custodial services. This category of expenditures represents 12.76% of General Fund expenditures and is estimated to be \$4,278,371 for Fiscal 2021. This is a 1.36% decrease from the Fiscal 2020 revised estimate of \$4,337,473.

SUNDRY CHARGES

Sundry Charges are those expenditures for which the City of Lufkin has a legal or moral obligation and include items such as contributions, gratuities, damages, witness fees, and other such charges. The City contributes funding to several local non-profit organizations. Several of the larger contributions go to City/County Health Unit, and the Transit System. Total sundry expenditures are estimated to be \$147,870 for Fiscal 2020, an increase of .09% from the revised estimate of \$147,740 for Fiscal 2019.

DEBT SERVICE AND TRANSFERS

Debt Service represents lease purchase payments for capital assets and transfers to other funds supported by General Fund monies. This category costs of \$182,458 decreased for Fiscal 2021 from the revised estimate for Fiscal 2020 of \$217,458. For FY2021 transfers were made to cover retiree health insurance costs and for a miscellaneous projects.

CAPITAL OUTLAY

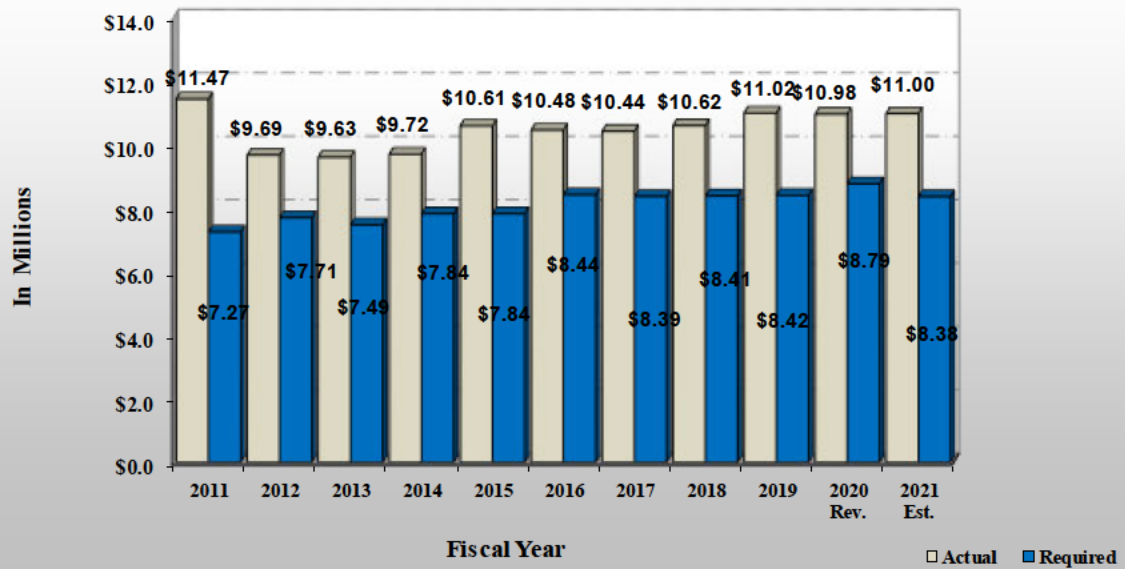
Capital Outlay expenditures include items of a permanent nature, having a life of more than one year and costing in excess of \$5,000. This includes items such as land, equipment, buildings, and structures. This category of costs varies from year to year depending upon departmental needs for new or replacement capital. No capital outlay was budgeted for Fiscal 2021.

FUND BALANCE

The City's Financial Policies require that the General Fund maintain a fund balance that is equivalent of 90 days or 25% of the original annual adopted General Fund Expenditure Budget. However, during the development of the Fiscal 2004-2005 Budget, Council modified the policy to enable the City to reduce the fund balance requirement up to 5% as considered necessary. This balance is reserved for use in emergency situations such as natural disasters, for additional budget appropriations, unanticipated expenditure needs or for other uses so identified by Council as appropriate. More importantly, the fund balance is maintained to reflect the City's Fiscal strength and financial commitment to its citizens, financial institutions and bondholders. The fund balance of the General Fund for Fiscal 2021 is estimated to be \$10,996,801, of which \$8,382,674 is the required reserve. The projected fund balance represents approximately 101 days of expenses or 25% of General Fund expenditures. The City has consistently met its fund balance policy for the last ten years and is committed to continuing that trend.

The following graph provides a ten-year history of fund balance for the City's General Fund compared to the fund balance required by Council Financial Policies. The actual fund balances in each Fiscal year exceeded the required fund balances because actual departmental expenditures were less than the amounts budgeted. In each year there were unspent budgeted funds resulting from employee vacancies and uncompleted projects in the various departments. These projects were completed in the subsequent years. Revenues are budgeted conservatively resulting in actual revenues exceeding estimates; contributing to the increase in the difference.

General Fund Balance Actual vs. Required Ten Year History



WATER/WASTEWATER FUND

REVENUES

The City provides water and sewer service to residents within the city limits and provides wholesale water to several adjacent communities. In January 1999, the City assumed ownership and operating responsibility for the Burke Water Supply Corporation, which provides water needs to the Burke community and surrounding area. The City currently pumps water from 24 (twenty-four) ground water wells that have thus far met the needs of the City's water customers.

Additionally, the City owns water rights on Lake Sam Rayburn for up to 28,000 acre-feet of water per day. The City entered into a water storage contract with the United States for 43,000 acre-feet on Sam Rayburn in 1970 and 1976. The 1970 contract grants the City 18,000 acre-feet of storage for present water supply and the 1976 contract grants an additional 25,000 acre-feet of storage for future water demands. In 2003 the City completed a comprehensive water needs assessment and an evaluation of future water demands. During Fiscal 2010, the City acquired Kurth Lake and the Abitibi Water Well Field which tripled its daily production capacity. Therefore, it does not anticipate the need to begin withdrawing water from Lake Rayburn until sometime after 2041.

Water/Wastewater Revenue Comparisons					
Revenue	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Revised	Fiscal 2021 Budget	% Change Revised to Budget
Water Revenues	\$8,606,353	\$9,305,598	\$9,159,898	\$9,044,850	-1.26%
Wastewater Revenues	7,899,417	8,547,600	8,547,600	8,211,000	-3.94%
Water Connections	71,537	75,000	95,000	76,500	-19.47%
Sewer Connections	38,462	30,000	35,000	35,700	2.00%
Service Charges	305,190	320,000	305,000	301,600	-1.11%
Misc. Revenue	95,171	26,300	45,561	6,500	-85.73%
Interest Income	112,954	27,000	65,000	27,000	-58.46%
Intra-Governmental	131,408	132,102	132,102	140,820	6.6%
Total Revenues	\$17,260,492	\$18,463,600	\$18,385,161	\$17,843,970	-2.94%

The table above reflects a comparison of Water/Wastewater Fund revenues for Fiscal 2019 actual, Fiscal 2020 (budget and revised), and Fiscal 2021 budget estimate. Fiscal 2021 total revenues are estimated to be \$17,843,970, a decrease of 2.94% from Fiscal 2020 revised estimates of \$18,385,161.

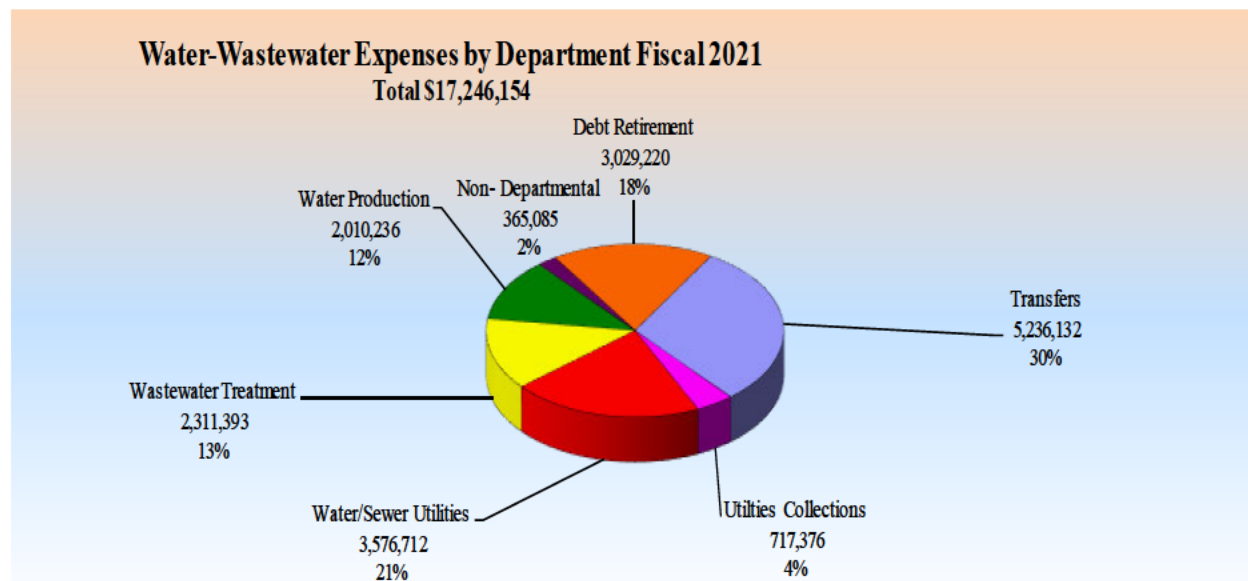
Water revenues for Fiscal 2021 are estimated to be \$9,044,850, a slight decrease from the Fiscal 2020 revised estimate. Wastewater revenues are expected to decrease by 3.94% from the Fiscal 2020 Revised of \$8,547,600 to \$8,211,000 for Fiscal 2021. A 2% water & sewer rate increase for Fiscal 2021 was approved to boost the health of fund balances. This is the second annual installment increase resulting from the rate study of 2019.

Other revenues include new water and sewer connections, service charges, sewer pre-treatment testing charges, interest income and miscellaneous revenues. These revenue estimates combined equal \$447,300 or 18.01% less than the Fiscal 2020 revised estimates of \$545,561.

An Intra-governmental transfer of \$140,820 is from the Solid Waste Fund. This transfer represents an administrative charge recognizing the collection of sanitation fees for the Solid Waste/Recycling Fund. These revenues are collected through the Utility Collections department.

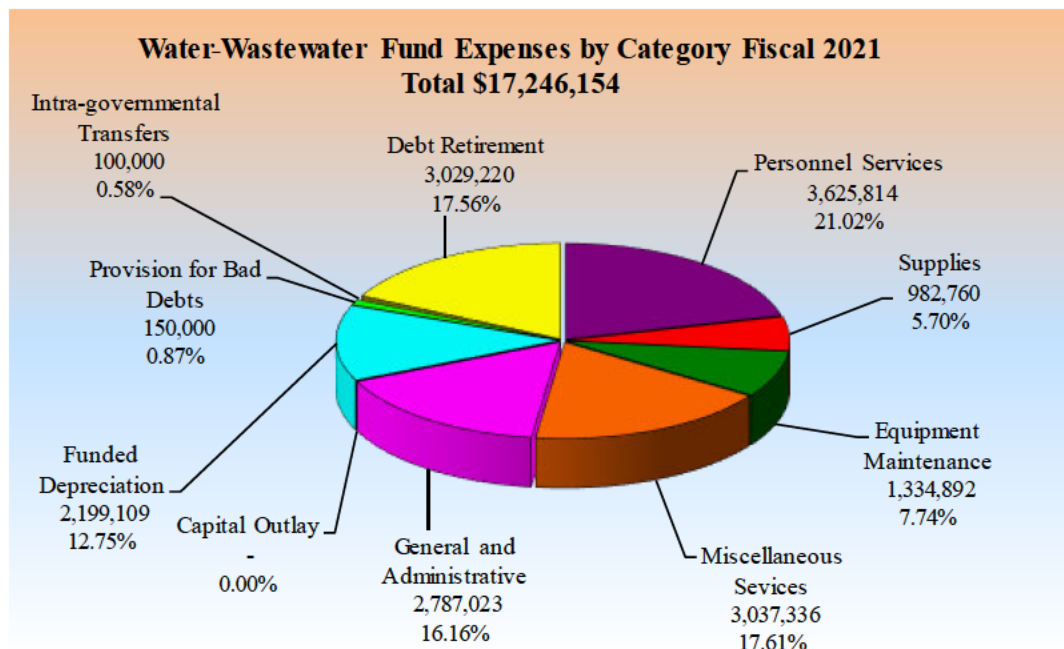
EXPENSES

The Water/Wastewater Fund expenses for Fiscal 2021 are estimated to decrease 3.97% from revised estimates for Fiscal 2020. Total projected expenses are estimated to be \$17,246,154 compared to the revised estimate for Fiscal 2020 of \$17,959,764. The Water/Wastewater Fund consists of five departments: Utility Collections, Water Production, Wastewater Treatment, Water/Sewer Utilities and Non-Departmental. Other expenses include Intra-governmental and Debt Retirement Transfers.



Departmental expenses are divided into major categories to assist managers in analyzing and controlling their departmental costs. As discussed in the General Fund Expenditure section, these categories include Personnel Services, Benefits, Supplies, Equipment and Structure Maintenance, Miscellaneous Services, Sundry Charges, Debt Service, and Capital Outlay.

The following chart provides a breakdown of expenses by category. Total expenses are \$17,246,154.



PERSONNEL SERVICES

Personnel Services include salary and benefit costs for all employees within the Water/Wastewater Fund. Expenses for Fiscal 2021 are estimated to be \$3,625,814 and represent an increase of 3.12% above Fiscal 2020 revised estimates of \$3,516,218. Some vacant positions were filled by contracted services through temporary agencies for 90 days prior to hiring of the individuals. The funds are budgeted for 100% filled positions and then amounts are transferred from salary budgets to contracted services budgets during the year as vacancies occur and invoices are paid to the temp contractors.

SUPPLIES

Supplies are defined as articles or commodities that are consumed or materially altered when used and include office supplies, publications (blueprints, catalogs, magazines, newspapers, etc.), postage, printing, stationary, food supplies, vehicle fuels, minor tools (hand tools, axes, etc.), minor utensils (brooms, cones, glassware, etc.), cleaning supplies, medical supplies and all new equipment, not meeting the city's capitalization policy. Materials and supplies are estimated to be \$982,760 in Fiscal 2021 compared to \$991,080 for the Fiscal 2020 revised estimate. This is a .84% decrease.

EQUIPMENT & STRUCTURE MAINTENANCE

Expenses for the maintenance of equipment and structures fall into this category. Total expenses for Fiscal 2021 are estimated to be \$1,334,892 which represents a 2.42% increase from the revised estimate of \$1,303,352 for Fiscal 2020.

MISCELLANEOUS SERVICES

Miscellaneous Services includes a variety of expenses such as electricity, temporary employees, credit card merchant fees, telephone communications, water / wastewater testing services, custodial services, advertising, and other expenses. Expenses in this category are estimated to be \$3,037,336. The original budget for Fiscal 2020 budget of \$3,245,071 was then revised to \$3,012,834. Expenses for this category have been slowly increasing due to greater landfill charges, increase in amortization costs, and other expenses. The Pineywoods Groundwater Conservation District, which encompasses Angelina and Nacogdoches Counties and includes representatives of both counties, the cities of Lufkin and Nacogdoches and the business community, formed July 2001, to monitor ground water use and conduct usage and recharge studies of the Carrizo-Wilcox Aquifer, from which Lufkin gets all of its water requirements. Fees for these services are derived come from this category.

SUNDRY CHARGES

Sundry Charges include legal and moral obligations of the City and include contributions, gratuities, judgments, bad debts, etc., incurred by the City. No expenses are expected for this category for Fiscal 2021. This is based on several years of past experience of collection of total water and sewer revenues. The City continues to maintain an excellent utility billing collection rate.

CAPITAL OUTLAY

Capital Outlay includes physical assets having a life of more than one year and a value greater than \$5,000. For FY2021, there are no purchases budgeted under capital outlay.

INTRA-GOVERNMENTAL CHARGES

Intra-Governmental Charges include Intra-governmental transfers, General and Administrative (G&A) Charges and Funded Depreciation transfers to the Water/Wastewater Renewal/Replacement Fund.

Intra-governmental transfers for Fiscal 2021 are expected to be \$100,000 for the Overlay Program. Fiscal Revised 2020 was increase by \$83,334 from the original budget for emergency appropriations from COVID-19.

G&A charges represent amounts charged for services provided by certain General Fund departments to departments in the Water/Wastewater Fund and are made to cover the cost of accounting, purchasing, information technology, fleet maintenance, engineering, and human resources assistance. The amount budgeted for Fiscal 2021 is \$2,787,023 and is derived by formula. This amount is based on the budgeted costs of service departments within the General Fund. An allocation table of G&A calculations can be found in the Appendix, on page 328 of this document.

Depreciation transfers to the Water/Wastewater Renewal & Replacement Fund represent cash transfers in an amount equal to actual depreciation expense incurred in the operating fund in the second preceding year. These cash transfers are restricted in use. Approximately three-fourths the amount transferred each year may be used for replacement of capital items. The other one-fourth is retained to provide future funding for major plant replacements. The transfer for Fiscal 2021 is budgeted at \$2,199,109 an increase of 2.52% from the revised Fiscal 2020 estimate.

TRANSFERS TO DEBT SERVICE

This category of expenses includes transfers to the Revenue Bond Retirement and Reserve Fund for payment of long term debt issued by the City's Utility System. Transfers of \$3,029,220 to debt service are budgeted in Fiscal 2021. This is a decrease of \$549,532 from the revised estimate of \$3,578,752 and is attributable to an adjustment made by refunding service bonds. Standard and Poor's and Moody's Investment Service have rated the City's Revenue Supported bonds AA- and Aa2, respectively. A comprehensive discussion of Utility System debt can be found in the Debt Service Fund section of this document.

WORKING CAPITAL BALANCE

Council Financial Policies require that the City's Enterprise Funds maintain a working capital balance of 45 days of budgeted expenses or \$2,155,769. The working capital balance in the Water/Wastewater Fund is projected to be \$5,970,703 in Fiscal 2021, which is \$988,276 more than the working capital of \$4,982,427 for the Fiscal 2020 revised amount.

SOLID WASTE AND RECYCLING FUND

REVENUES

The City's Solid Waste and Recycling departments provide both residential and commercial solid waste service to the entire city. The Solid Waste and Recycling Fund includes revenues from residential collection service, commercial and roll-off container collection services, garbage bag sales, sale of recycled materials, miscellaneous and interest revenues. Total revenues for Fiscal 2021 are estimated to be \$6,975,000, a 2.50% decrease from Fiscal 2020 revised estimates of \$7,153,500. Collection revenues comprise approximately 71.68% of total revenues in the Solid Waste and Recycling Fund. An explanation of each revenue source and comparison with the Fiscal 2020 revised estimate follows.

SOLID WASTE AND RECYCLING FUND Comparison of Collection Revenues			
Collection Classification	Fiscal 2020 Revised	Fiscal 2021 Budget	% Change Budget To Revised
Residential Collections	\$ 2,240,000	\$2,270,000	1.34%
Commercial Collections	2,430,000	2,480,000	2.06%
Commercial Cart Pickups	250,000	250,000	0.00%
Commercial Non-Compacted Pick ups	1,040,000	930,000	-10.58%
Commercial Compacted Roll-Offs	559,000	600,000	7.33%
Commercial Special Pickups	40,000	40,000	0.00%
Rent recycling dumpsters	125,000	125,000	0.00%
Sale of Recycled Materials	250,000	75,000	-70.00%
Miscellaneous Income	159,500	145,000	-9.09%
Interest Income	60,000	60,000	0.00%
Total Revenues	\$ 7,153,500	\$ 6,975,000	-2.50%

SANITATION COLLECTION REVENUES

Sanitation collection includes one solid waste and one recycling pickup per week to residential customers in the City. Commercial collection service includes two-, three-, four-, six- and eight-yard containers that are picked up on a predefined commercial route schedule that allows the customer to choose the frequency, size and number of containers he/she requires. The preceding table provides a comparison of Fiscal 2020 revised revenues to Fiscal 2021 projected revenues.

Collection revenues for Fiscal 2021 are projected to be \$5,000,000, which include residential, commercial, and sanitation cart collections. Solid Waste rates for roll-off container services increased by 30% in Fiscal Year 2020 to adequately cover the cost of the service. No rate increase is budgeted for Fiscal 2021.

RESIDENTIAL COLLECTION REVENUES

Residential revenues of \$2,270,000 are estimated to increase slightly for Fiscal 2021 from that of Fiscal 2020 revised.

COMMERCIAL COLLECTION REVENUES

Commercial Collection includes commercial front load containers, 90 gallon can pickups, roll off containers (both compacted and non-compacted), special pickups that include customer requests outside their regular route pickup, requested pickups outside the city limits and recycling pickups. Total commercial collection revenues for Fiscal 2021 are anticipated to be \$2,480,000, a slight increase from revised Fiscal 2020.

SANITATION CONTAINER REVENUES

The Solid Waste Department previously purchased two-, three-, four-, six- and eight-yard commercial containers in bulk quantities for resale to its commercial customers at slightly above the City's cost. The dumpsters are City of Lufkin property and are rented to commercial customers for a monthly fee. Revenue from the rental of these containers is recorded in this account. Sanitation container program revenue estimates for Fiscal 2021 are projected to be \$250,000 with no change from the 2020 revised revenue. Actual Fiscal 2019 revenues for cart collections was \$252,709.

SALE OF RECYCLED MATERIALS

Recycled materials include paper products, aluminum and metal cans, plastics and compost. Sales of these materials fluctuate with market demand and thus can fluctuate widely from year to year. Fiscal 2021 revenues dropped to \$75,000 from the \$250,000 Revised 2020 budget amounts. This decrease was due to recycling costs and changes to the recycling program.

INTEREST INCOME

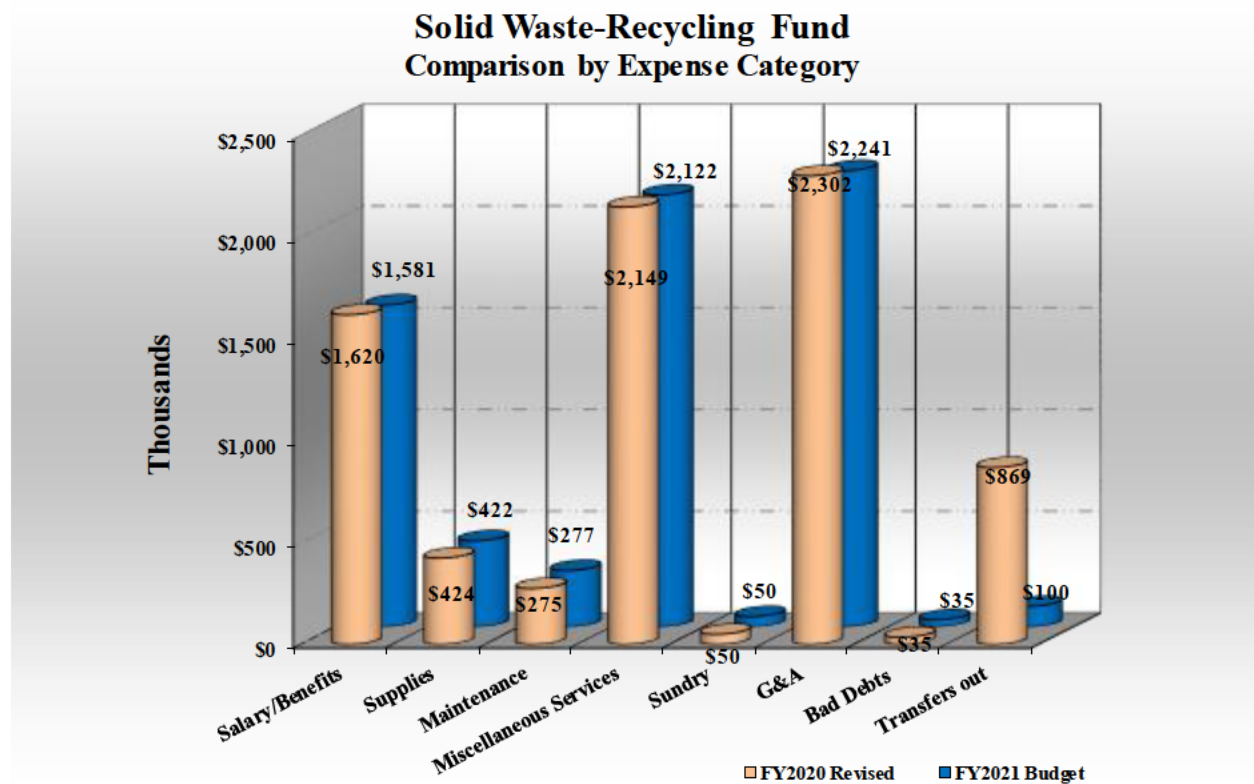
Interest Income is earned from the investment of idle funds. Interest income for Fiscal 2021 is estimated to be \$60,000. The total *amount* budgeted is estimated to increase because interest rate on investment have begun to rise. Interest to these fund is calculated on a budget or cash basis. Rates of return in the marketplace necessitated a change in investment instruments moving from those with quarterly interest payments to Certificates of Deposit which pay interest at maturity; in some instances this may be two years later.

EXPENSES

The Solid Waste and Recycling Fund include two operating departments: Solid Waste and Recycling. These departments are responsible for the pickup and disposal of disposable and recyclable materials within the City of Lufkin. These departments are located at the Southpark Business Park on FM 819 between Loop 287 and US 59 South.

Expenses for the Fund are projected to decrease by 3.78% from Fiscal 2020 revised estimates of \$7,096,111 to the Fiscal 2021 budget estimate, \$6,827,776. The following graph reflects a

comparison of Fiscal 2020 revised and Fiscal 2021 budget estimates by expenditure category.



The following narrative provides an explanation of expenses.

PERSONNEL SERVICES

Personnel Services include salary and benefit costs for all employees within the Solid Waste/Recycling Fund. Expenses for Fiscal 2021 are estimated to be \$1,580,729 and represent a decrease of 2.40% from Fiscal 2020 revised estimates of \$1,619,545. Labor positions were discontinued in the Recycling division for Fiscal 2021.

SUPPLIES

In Fiscal 2021, expenses for materials and supplies are estimated to be \$422,420 a decrease of .46% from the revised estimate of \$424,370 for Fiscal 2020. Supply costs are expected to be similar to previous years.

EQUIPMENT & STRUCTURE MAINTENANCE

The Solid Waste and Recycling Fund runs a fleet of automated garbage trucks equipped with sophisticated hydraulics and mobile data terminals that require both routine and non-routine maintenance of a technical nature. A slight increase of .64% is anticipated in this expense category. The Fiscal 2021 estimate is \$276,636 compared to the revised estimate for Fiscal 2020 of \$274,886. The 2019 actual amount in this category was \$343,677 due to a new conveyor built purchased in FY2019 that was non-routine in nature.

MISCELLANEOUS SERVICES

The major expenditure in miscellaneous services is county landfill charges the City pays for use of the Angelina County Landfill. In Fiscal 2021, a five year inter-local agreement was instituted between the City and the County. Miscellaneous Services expenses for Fiscal 2021 are estimated to be \$2,122,072 representing a decrease of 1.27% below the Fiscal 2020 revised estimate of \$2,149,302.

CAPITAL OUTLAY

No capital outlay was estimated for Fiscal 2021.

INTRA-GOVERNMENTAL CHARGES

Intra-Governmental Charges include General and Administrative (G&A) charges, and transfers to the General Obligation Debt Service Fund. Total charges for Fiscal 2021 are projected to be, \$2,375,919, a decrease from the revised estimate of \$3,206,607 from Fiscal 2020 due to decrease transfers to other funds.

General and Administrative charges represent charges for service by certain General Fund departments to departments in the Solid Waste & Recycling Fund and are made to cover the cost of accounting, purchasing, data processing, engineering, and human resources assistance. This expenditure is derived by formula and is \$2,240,919 for Fiscal 2021. An allocation table of G&A calculations can be found in the Appendix on page 329.

WORKING CAPITAL BALANCE

City Financial Policies require that the City's Enterprise Funds maintain a working capital balance of 45 days of budgeted expenses which is \$853,472 for Fiscal 2021. The working capital balance in the Solid Waste & Recycling Fund is projected to be \$4,635,254 in Fiscal 2021, amount over policy is \$3,781,782.

OTHER FUNDS

There are eight other funds for which the City Council appropriates Fiscal expenditures. They are the Hotel/Motel Tax Fund, the Special Recreation Fund, the Pines Theater Special Events Fund, the Ellen Trout Zoo Building Fund, the Court Security/Technology Fund, Main Street/Community Development Improvement Fund, The Animal Control Kurth Grant and the Animal Attic Gift Funds.

The Hotel/Motel Tax Fund is used to provide funding for the operation and maintenance of the Pitser Garrison Convention Center. Space in the Convention Center is leased to various organizations for business conferences, concerts, organizational meetings and school graduations. Beginning Fiscal 2020, Lufkin City Council approved the foundation of a Hotel Occupancy Tax (HOT) Fund board for the City. The HOT board will make recommendations on the allocation of hotel occupancy tax funds.

The Special Recreation Fund was established to account for the revenues and operating and maintenance expenses of the baseball, softball, basketball, gymnastics and other athletic leagues. Approximately 5,000 adults and children participate in the various programs offered by the recreation staff. Revenues generated by these recreation and sports programs are retained by the fund to pay operating and maintenance expenses and to upgrade facilities.

The Pines Theater Special Events Fund is used to account for a series of events hosted by the Lufkin Convention and Visitor Bureau and scheduled to be held at the newly renovated historic Pines Theater downtown. The events are designed to increase cultural awareness and promote tourism in the area.

The Ellen Trout Zoo Building Fund is used to account for donations to the Zoo and for revenues generated from admissions receipts. These funds are used to make physical improvements to the Zoo and to acquire animals for display.

The Court Security/Technology Fund was developed as a Municipal Court fund. The Security revenues generated are used to finance items for the purpose of providing security services for the building housing the Municipal Court. The Technology revenues are to be used exclusively for the purchase and maintenance of computer systems including network, hard, software, imaging systems, electronic kiosks, electronic ticket writers and document management systems for the Municipal Court.

Main Street/Community Development Fund was created to promote downtown Lufkin. Main Street Lufkin produces several annual events throughout the year which attract thousands, among these are the Annual Downtown Spring Fest., Downtown Halloween Trick or Treat and the festive Main Street Lufkin Lighted Christmas Parade.

The Animal Control Kurth Grant Fund is used to account for contributions received from the Kurth Foundation for the financing and benefit of the Kurth Memorial Animal Shelter and Animal Services.

The Animal Control Animal Attic Gift Shop Fund was developed to account for donations to the Kurth Memorial Animal Shelter and the use of such donations in support of the animals in the shelter.

HOTEL/MOTEL TAX FUND

REVENUES

The Hotel/Motel Tax Fund collects revenues from several sources such as hotel/motel occupancy tax, fees from use of the Convention Center, and services offered to patrons by the Convention Center such as equipment usage, security and concessions. Total estimated revenue for Fiscal 2021 is projected to be \$1,095,100, a 9.82% increase from the Fiscal 2020 revised estimate of \$997,192. Due to the unprecedented impact of Covid-19 during the summer of 2020, revenues were decreased accordingly. However, Fiscal 2021 revenues are expected to increase in this fund as hotel/motel services are recovering.

HOTEL/MOTEL OCCUPANCY TAX

The City charges a 7% room rental occupancy tax to hotels and motels within the City of Lufkin and its extraterritorial jurisdiction. The City Council approved a Hotel/Motel board that makes recommendations to allocate the funds collected from the occupancy tax. The hotel/motel occupancy tax revenue is projected to be \$920,000 in Fiscal 2021, an \$80,000 increase from the revised Fiscal 2020. This increase has been adjusted based on recovering rental occupancy tax amid Covid-19 impact.

RENTAL AND USE FEES

Fees received from rental of the Convention Center facilities are projected to be \$120,000 for Fiscal 2021.

ALCOHOLIC BEVERAGE SALES

In FY 2011 the Convention Center obtained a liquor permit and began serving alcoholic beverages at events in efforts to better control consumption on the premises. Sales are projected to be \$34,500 for Fiscal 2021, a slight decrease from Revised 2020 of \$40,000.

OTHER REVENUES AND FEES

Other revenues and fees include security fees, concessions, equipment replacement charges, and miscellaneous revenue. For a fee, the Convention Center offers security services and provides refreshment concessions to those renters requesting the service. In the event Convention Center equipment is broken or destroyed during use by renters, they are required to pay an equipment replacement fee. These revenues and fees, taken together, are estimated to total \$18,600 as compared to the revised budget \$14,192 in Fiscal 2020.

INTEREST INCOME

Interest income is earned from investment of idle cash invested in pools and CD's. The investment rate for Fiscal 2021 is estimated to be 1.50%, providing revenues of \$2,000.

EXPENDITURES

PERSONNEL SERVICES

Personnel Services which includes salaries and benefits for Fiscal 2021 are projected to be \$392,039. The revised estimate of \$378,880 for Fiscal 2020 excluded positions that were filled by temporary employees.

SUPPLIES

Materials and supplies expenditures are anticipated to be \$19,040 in Fiscal 2021, a decrease of 38.36% below the Fiscal 2020 revised estimate of \$30,890. Stage equipment and alcoholic beverages purchases were expected to decrease for Fiscal 2021.

EQUIPMENT & STRUCTURE MAINTENANCE

The Convention Center maintains sound equipment, heating and air conditioning equipment, and stage equipment. Fiscal 2021 expenditures are projected to be \$16,900 compared to the revised Fiscal 2020 estimate of \$23,100.

MISCELLANEOUS SERVICES

Miscellaneous services include items such as electricity, heating fuel, building insurance, custodial services and other contract services. This category for Fiscal 2021 was estimated at \$144,353. The Fiscal 2020 revised estimate was \$148,123.

SUNDRY CHARGES

Sundry charges include contributions to the Lufkin Convention & Visitors Bureau and The HOT board. The HOT board allocates a portion of the hotel/motel tax to several local agencies in support of economic development, tourism and community enhancement. For Fiscal 2021, the amount to be allocated by the HOT board will be \$213,000. Actual amount distributed in Fiscal 2019 was \$705,056 to the following agencies: George H. Henderson, Jr Expo Center, the Texas Forestry Museum, Lufkin Visitor and Convention Bureau, and the Museum of East Texas.

CAPITAL OUTLAY

There are no capital expenditures scheduled for Fiscal 2021.

TRANSFERS

A transfer of \$30,000 to the Pines Theatre events fund for Fiscal 2021.

FUND BALANCE

The fund balance for the Convention Center Fund is estimated to be \$158,724 for Fiscal 2021. City Financial Policies require a fund balance equal to 12.5% of expenditures, or \$133,284.

SPECIAL RECREATION FUND

REVENUES

The Special Recreation Fund generates revenues from user charges and fees charged to participants in City sponsored league play such as baseball, softball, volleyball, basketball, gymnastics leagues and concession revenues. Total revenue is projected to be \$339,100 in Fiscal 2021. During the summer of 2020 Covid-19 impacted this fund negatively and the Revised Fiscal 2020 were adjusted accordingly, however, for Fiscal 2021 activities are expected to increase.

Recreation Classes

The Parks and Recreation Department offer various recreation classes such as dance, tumbling, and karate. The revenues for Fiscal 2021 is projected to be \$28,000. Actual Fiscal 2019 revenues were \$25,478.

BASEBALL

The Parks and Recreation Department manages various baseball teams with scheduled games throughout the year. Also, baseball tournaments are held in the City's parks enhancing the baseball programs. The revenues for Fiscal 2021 is projected to be \$60,000. Actual Fiscal 2019 revenues were \$43,529.

SOFTBALL

Softball leagues have grown in popularity during the past decade. This growth has resulted in increased revenues. The Fiscal 2021 estimated revenue is projected to be \$105,500. Actual softball revenues for Fiscal 2019 were \$118,440.

VOLLEYBALL

Volleyball has decreased in popularity and generates very little or no revenue. For Fiscal 2021, revenue is projected at \$1,600. Actual volleyball revenues for Fiscal 2019 were \$332.

BASKETBALL

Basketball remains a steady income generator for the Special Recreation Fund. Estimated revenue for Fiscal 2021 is projected at \$14,000. Actual basketball revenues for Fiscal 2019 were \$21,642. Basket programs seem to be gaining in popularity.

FOOTBALL

The Football program is not budgeted for Fiscal 2021 but will be reviewed in the future.

GYMNASTICS

Gymnastics, taught at the Recreation Center, is projected to generate revenues of \$11,400 for Fiscal 2021. Actual gymnastics revenues for Fiscal 2019 were \$10,140.

SPECIAL EVENTS

Events such as the Daddy Daughter Dance, City wide Easter egg hunt, and 4th of July Extravaganza is expected to generate revenues to fund these events. For Fiscal 2021, this category will be expected to collect \$12,600 for Special Events.

CONCESSION REVENUES

Concession operations were also assumed with the baseball program to help defray costs associated with the operation of the program. The Fiscal 2021 revenues are projected to be \$110,000. Actual Fiscal 2019 revenues in this category were \$108,296.

OTHER REVENUES

The Special Recreation Fund also generates revenues from other miscellaneous sources. There are no revenues projected for Fiscal 2021.

INTEREST INCOME

Interest income for Fiscal 2021 is estimated to be \$1,000. Actual Fiscal 2019 revenues in this category were \$1,695.

EXPENDITURES

PERSONNEL SERVICES

Personnel Services include salary and benefit costs for all employees within the Recreation Fund. Employees in this category are mainly part-time concession workers. Expenses for Fiscal 2021 are estimated to be \$36,248.

SUPPLIES

All equipment, used in sports and recreation leagues, is purchased from this expenditure category, and is projected to be \$98,925 in Fiscal 2021. Actual Fiscal 2019 expenses in this category were \$103,210.

EQUIPMENT & STRUCTURE MAINTENANCE

Expenditures in this category are projected to \$15,000 in Fiscal 202. Actual Fiscal 2019 expenses in this category were \$9,115.

MISCELLANEOUS SERVICES

Miscellaneous Services expenditures are estimated to be \$128,010. Actual Fiscal 2019 expenses in this category were \$122,563. These expenditures fluctuate from year to year depending on program participation.

SUNDRY CHARGES

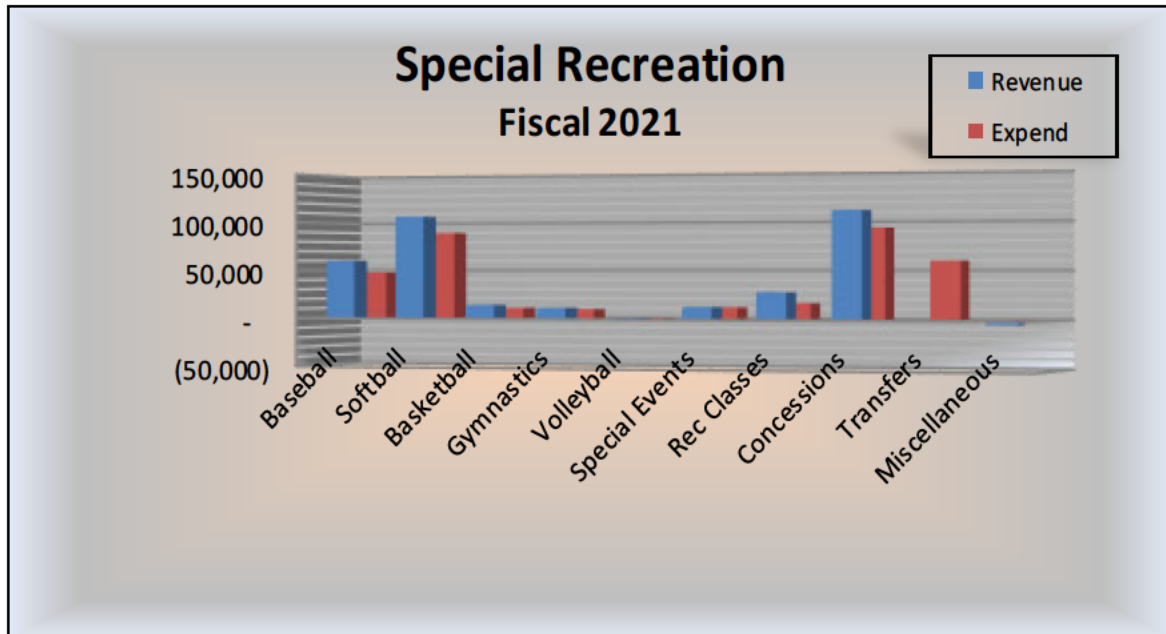
There are no expenditures anticipated in this category.

CAPITAL OUTLAY

There are no Capital Outlay budgeted in 202\10.

INTRA-GOVERNMENTAL TRANSFERS

Transfers to the General Fund totaling \$59,769 are budgeted to reimburse the General Fund for projected salary costs.



FUND BALANCE

City Financial Policies require a fund balance in the Recreation Fund of 12.5% of expenditures, which for Fiscal 2021 is \$42,244.

PINES THEATER SPECIAL EVENTS FUND

REVENUES

The Pines Theater Special Events Fund collects revenues from several sources. Total estimated revenue for Fiscal 2021 is projected to be \$83,500. Several events intending to entice tourists to the beautiful East Texas area are scheduled throughout the coming fiscal year.

ADMISSION/TICKET SALES

Admissions and ticket sales for the special events are projected to generate \$4,000. This category has been decreased due to admission/ticket sales are now processed via third party.

CONCESSIONS

Concession sales for the special events held at the Pines Theater are projected to yield \$14,000.

USE FEES

Use fees for the special events held at the Pines Theater are projected to yield \$33,000.

TRANSFER REVENUE

Transfer from Hotel/Motel fund for Angelina Arts Alliance contract was budgeted at \$30,000.

OTHER REVENUES

Other revenues generated from private contributions, souvenir sales, playbill ads, and interest are projected to yield the remaining \$2,500 or 2.99% of the total projected revenue.

EXPENDITURES

PERSONNEL SERVICES

No personnel salaries or benefits are charged to this fund.

SUPPLIES

Supplies for Fiscal 2021 are projected to be \$9,550 of which theatre supplies accounts for 17.80 and concession supplies accounts for 82.19%.

EQUIPMENT MAINTENANCE

Equipment maintenance for Fiscal 2020 are projected to be \$3,570 for painting of the stage, carpet cleaning done twice a year, and projector maintenance.

MISCELLANEOUS SERVICES

Miscellaneous Services expenditures are estimated to be \$66,650 for Fiscal 2021 of which \$40,000 is budgeted for the Angelina Arts Alliance contract. Marketing is \$7,500 and \$49,150 for various miscellaneous expenses such as electricity, communications, and equipment rentals.

FUND BALANCE

This fund is intended to operate primarily on a breakeven basis. The fund balance is projected to be a \$4,600 at the end of Fiscal 2021.

ELLEN TROUT ZOO BUILDING FUND

REVENUES

The Ellen Trout Zoo Building Fund is used to record transactions associated with new construction, renovation, upgrades and expansion to the Ellen Trout Zoo facilities. Revenues are generated from admission fees, sales of animals, safari classes, animal adoptions, concessions, miscellaneous revenue, interest income and donations. Revenues for Fiscal 2021 total \$380,515 of which approximately 79% is generated from admission fees. Donations vary from year to year, but usually average \$1,000 per year.

ADMISSION FEES

Admission fees are \$8 for adults, \$6 seniors 60 and older, and \$4 for children between the ages of 4 and 11. (Children under 4 are admitted free.) A small increase in admission fees was implemented in Revised Fiscal 2020. Revenues budgeted for Fiscal 2021 are projected to be the same as original Fiscal 2020 of \$300,000. Actual FY2019 revenues were \$314,983.

DONATIONS

Individuals and organizations such as “Friends of the Zoo” make donations. Donors are given free passes to the Ellen Trout Zoo and to other zoos around the country. Projected revenue donations for Fiscal 2021 is estimated at \$1,240.

SAFARI CLASSES

The Zoo holds educational safari classes that provide the student an inside look at the care and handling of the animals and operation of the Zoo. The fees charged for these classes are applied to the cost of providing them. Fees were projected to be \$25,000 in Fiscal 2021, a decrease of \$4,320 from the revised Fiscal 2020.

ANIMAL ADOPTION DONATIONS

Zoo patrons make animal adoption donations to help support their favorite animal at the Zoo. The funds are used to purchase food and supplies for the animal, and a plaque is erected with the donor’s name. These donations vary year to year ranging from \$645 to \$5,455 and are conservatively estimated for Fiscal 2021 to be \$3,040.

MISCELLANEOUS REVENUES

These revenues include sale of animals, concessions and other miscellaneous items that the Zoo Building Fund receives. Total combined miscellaneous revenues for Fiscal 2021 are estimated to be \$1,420.

INTEREST INCOME

Interest income is anticipated to be \$14,000 for Fiscal 2021. Investment rate of return for FY 2019 actual was \$23,171. However, interest slowly began to decrease in Fiscal 2020 and 2021.

EXPENDITURES

PERSONNEL SERVICES

Personnel salaries of \$20,316 charged to this fund is for a Louisiana Pine Snake.

SUPPLIES

Supplies include plant and landscape materials and educational supplies used in various Zoo educational programs. Expenditures are expected to be \$94,600 in Fiscal 2021. FY 2019 actual supply expenses were \$44,963.

EQUIPMENT & STRUCTURE MAINTENANCE

Expenditures in this category are projected at \$168,270 for Fiscal 2021 of which \$114,950 is budgeted for general repairs and \$53,320 to repair various structures and exhibits. An increase in repairs to several offices and service buildings made the Fiscal 2021 more than last fiscal years budget.

MISCELLANEOUS SERVICES

Miscellaneous services are projected to be \$37,050 for Fiscal 2021. Types of service under this category include: Travel & Training, special services(e.g. tree removal and animal transport), freight costs, and special events.

SUNDRY CHARGES

There are no expenditures budgeted in this category.

INTRA-GOVERNMENTAL TRANSFERS

A transfer to the General Fund of \$28,599 is budgeted for projected payroll costs of a full-time laborer position.

CAPITAL OUTLAY

There are no expenditures budgeted in this category.

FUND BALANCE

City Financial Policies require the Zoo Building Fund to maintain a fund balance of zero or greater because this fund serves as a construction fund for zoo expansion projects and depends heavily on contributions for its income. However, excess funds are retained from year to year and applied to various projects or used as grant matches. The Fund has maintained fund balances in previous years and is anticipated to have a fund balance of \$1,643,484 at Fiscal 2021 year-end.

COURT SECURITY/TECHNOLOGY FUND

REVENUES

The Court Security/Technology Fund revenues are generated through the Municipal Court. By Ordinance an assessment of \$7.00 is included in the cost of each fine. \$3.00 of each assessment is to be used for security and \$4.00 is to be used for technology purposes in the Municipal Court. Fiscal year 2021 revenues are estimated at \$21,400.

EXPENDITURES

PERSONNEL SERVICES

No personnel salaries or benefits are charged to this fund.

SUPPLIES

Court Security supplies are anticipated to be \$2,390 in Fiscal 2021. Supplies in this category include purchases to outfit the City Marshal's ammunition, supplies, and uniform needs.

EQUIPMENT & STRUCTURE MAINTENANCE

Expenditures in Fiscal 2021 in this category are expected to be \$1,850. For FY 2020 revised, \$1,650 was budgeted in this category.

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are \$2,710 for Fiscal 2021. Travel & training and dues & membership are expensed in this category.

SUNDRY CHARGES

There are no expenditures budgeted in this category.

CAPITAL OUTLAY

There are no expenditures budgeted in this category in Fiscal 2021.

INTRA-GOVERNMENTAL TRANSFERS

There are no expenditures budgeted in this category in Fiscal 2021.

FUND BALANCE

City Financial Policies requires the Court Security/Technology Fund to maintain a fund balance of zero or greater. However, excess funds are retained from year to year and applied to various security, and technology equipment purchases. The revised Fiscal 2020 ending fund balance was estimated at \$74,427 with an anticipated fund balance of \$90,827 for Fiscal 2021.

MAIN STREET/COMM DEV DWNTN FUND

REVENUES

The revenues for this fund are strictly contributions received from the City's Spring Fest and Market Day's Booth rentals and memberships. Current Year revenues are estimated to be \$11,900.

EXPENDITURES

SUPPLIES

Expenditures in this category such as event supplies, lights, signs, and food supplies are expected to be \$3,600 in Fiscal 2021.

MISCELLANEOUS SERVICES

Expenditures in the category are for event costs, entertainment, landscaping, and advertising. Fiscal year 2021 expenditures are expected to be \$7,500.

ANIMAL CONTROL KURTH GRANT FUND

REVENUES

The revenues for this fund are strictly contributions received as a grant through the Kurth Foundation in support of the Kurth Memorial Animal Shelter and interest earnings on those funds. Fiscal Year 2021 revenues are estimated to be \$101,615.

EXPENDITURES

EQUIPMENT MAINTENANCE

Expenditures in this category are \$11,115 for livestock holding area refurbishment and kennel closure projects. This category is reviewed mid-year for building maintenance needs.

INTRA-GOVERNMENTAL TRANSFERS

Expenditures in the fund are for the non-salaried operations of the Kurth Memorial Animal Shelter. Fiscal year 2021 expenditures include a transfer to the General Fund to subsidize the costs of supplies needed for shelter operations. The transfer to the General Fund is budgeted at \$90,000 for Fiscal 2021.

ANIMAL ATTIC GIFT FUND

REVENUES

Animal Attic Gift Fund revenues are donations received from individuals for the support of animals at the shelter. Current year revenues are expected to be approximately \$400, which is comprised of interest income. Revenues will be reviewed at mid-year and adjusted accordingly.

EXPENDITURES

No expenditures were budgeted for Fiscal 2021. There may possibly be a revision at a later time during the year as needs arise.

COMPONENT UNITS

There are two component units for which the City appropriates Fiscal expenditures. *These governmental fund types are budgeted on a modified accrual basis wherein obligations of the Component units are budgeted as expenditures but revenues are recognized and recorded when they are available and become measurable.*

The Economic Development Fund is a Component Unit and was established to account for the sales tax portion allocated to economic development within the City. Revenues to the fund are derived from 1/8th of each cent of sales tax collections in the City.

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.

ECONOMIC DEVELOPMENT FUND – COMPONENT UNIT (Discretely Presented)

REVENUES

Revenues for the Economic Development Fund are derived from the City's Sales Tax Revenues and interest income. 1/8 of each cent of the City's Sales Tax Revenues is dedicated to the Economic Development Fund. Revenues for Fiscal 2021 are anticipated to be \$2,016,738. This is an increase from the Fiscal 2020 revised estimate of \$1,846,084.

EXPENDITURES

PERSONNEL SERVICES

Salaries and benefits for the Economic Development Fund are anticipated to be \$223,635 in Fiscal 2021.

SUPPLIES

Expenditures for supplies are anticipated to be \$6,635 in Fiscal 2021, increasing slightly from Fiscal 2020 revised of \$6,600.

EQUIPMENT & STRUCTURE MAINTENANCE

There are no expenditures budgeted in this category.

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are \$229,906 for Fiscal 2021, below the Fiscal 2020 revised estimate of \$230,686 by .34%.

SUNDRY CHARGES

Sundry charges include incentives paid by the Economic Development Fund. The Fiscal 2021 estimate is a total of \$15,250 for contributions and \$870,000 for job incentive programs.

CAPITAL OUTLAY

There are no expenditures budgeted in this category.

DEBT SERVICE

Note interest payments to Banc Corp South for Angelina Manufacturing, and Solid Waste department and Commercial Bank for Twin Disc in Fiscal 2021 are \$565,321.

NON-DEPARTMENTAL

Non-departmental expenditures may include personnel services, miscellaneous services, sundry charges, debt service expenses, and transfers. General and administrative expenses are transferred to the General Fund to reimburse for services provided by other departments such as accounting, purchasing, data processing and human resources assistance within the City.

General and administrative fees for Fiscal year 2021 are \$10,890. An allocation table of G&A calculations can be found in the Appendix on page 330.

FUND BALANCE

Council Financial Policies requires the Economic Development Fund to maintain a fund balance of zero or greater. However, excess funds are retained from year to year and are applied to the fund balance for future expansion projects to boost the economy and development of business within the City of Lufkin. The anticipated fund balance at Fiscal 2021 year-end is \$8,239,496.

LUFKIN CONVENTION AND VISITOR BUREAU – COMPONENT UNIT (Discretely Presented)

REVENUES

Revenues for the Lufkin Convention and Visitor Bureau (LCVB) are derived from the City's Hotel/Motel Tax (HOT board), various events, and interest. Total revenues for Fiscal 2021 are anticipated to be \$342,800, which includes \$285,000 from the HOT board, revenues from various events of \$55,000, and estimated interest earnings of \$2,800.

EXPENDITURES

PERSONNEL SERVICES

Salaries and benefits for the LCVB are anticipated to be \$130,217 in Fiscal 2021, decreasing by \$1,090 from the Fiscal 2020 revised estimate of \$129,127.

SUPPLIES

Expenditures for supplies are anticipated to increase to \$2,875 in Fiscal 2021 from the revised estimate of \$3,282 for Fiscal 2020.

EQUIPMENT & STRUCTURE MAINTENANCE

There are no expenditures budgeted in this category.

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are \$117,430 for Fiscal 2021, below the Fiscal 2020 revised estimate of \$137,840 by .14%.

CAPITAL OUTLAY

There are no expenditures budgeted in this category.

NON-DEPARTMENTAL

General and administrative expenses are transferred to the General Fund to reimburse for services provided by other departments such as accounting, purchasing, data processing and human resources assistance within the City. General and administrative fees for Fiscal year 2021 are \$420. An allocation table of G&A calculations can be found in the Appendix on [page 331](#).

FUND BALANCE

The Council has not adopted any fund balance policies for the LCVB. Expenditures are budgeted based on revenue projections. The fund balance for LCVB is projected to be a \$771,997 at the end of Fiscal year 2021.



CITY OF LUFKIN

Fiscal Year 2020-2021

The total Fiscal 2020-2021 net budget appropriations for all funds are \$63,369,656 excluding capital projects in the Water/Wastewater Depreciation Fund and Solid Waste Depreciation Fund. This is a decrease of \$1,454,302 above the Fiscal 2019-2020 approved budget of \$64,823,958. Details of the major components of the increases and decreases of the revised budget to proposed budget are summarized below and explained in the individual Fund narratives following this summary.

Summary of Major Changes, Fiscal 2020 Budget to Fiscal 2021 Budget		
Salaries and Benefits	Decrease	1,134,382
Supplies	Decrease	273,314
Structure and Equipment Maintenance	Decrease	214,366
Miscellaneous Services	Decrease	794,092
Sundry Charges	Decrease	562,848
Economic Development Incentives	Decrease	558,000
Debt Service	Decrease	106,440
Capital Outlay	Decrease	1,298,860

Explanation of expenditure changes:

Salaries and benefits decreased due to the discontinuation of positions throughout the City. Positions discontinued were mainly unfilled.

Supplies, maintenance operations, miscellaneous services were decreased by a city-wide effort to eliminate or delay purchases.

Sundry charges including contributions, gratuities, and rewards were decreased thru various departments.

Outstanding debt was reduced by \$106,440.

Economic Development incentives were reduced due to contracts ending on the incentive amount.

The City reviewed capital outlay and determined rolling stock purchases could be reduced by extending purchase dates.

All items will be reviewed mid-year and adjusted accordingly.

**CITY OF LUFKIN, TEXAS
TOTAL OPERATING BUDGET RESOURCES
FISCAL 2021**

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
GENERAL FUND					
Full Time	355	351	351	357	344
Part Time	17	17	18	17	12
Total	373	372	365	364	356

WATER-WASTEWATER FUND					
Full Time	71	70	70	70	65
Part Time	2	2	2	2	2
Total	72	73	74	74	67

SOLID WASTE-RECYCLING FUND					
Full Time	32	32	32	30	28
Part Time	0	0	0	0	0
Total	33	33	34	34	28

CONVENTION CENTER FUND					
Full Time	8	8	8	8	8
Part Time	0	0	0	0	0
Total	8	8	8	8	8

SPECIAL RECREATION FUND					
Full Time	0	0	0	0	0
Part Time	25	25	25	25	25
Total	0	0	0	0	0

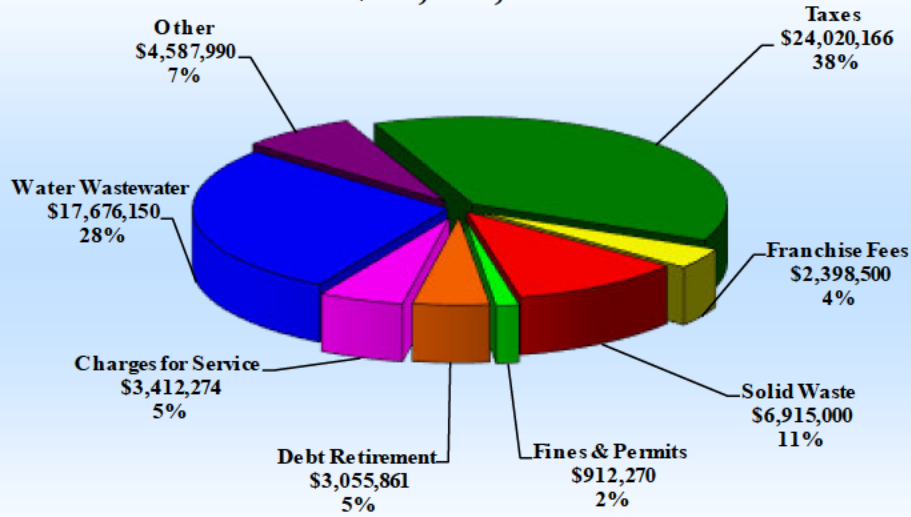
ECONOMIC DEVELOPMENT FUND					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2

LUFKIN CONVENTION & VISITOR BUREAU					
Full Time	2	3	2	2	2
Part Time	0	0	0	0	0
Total	2	2	3	3	2

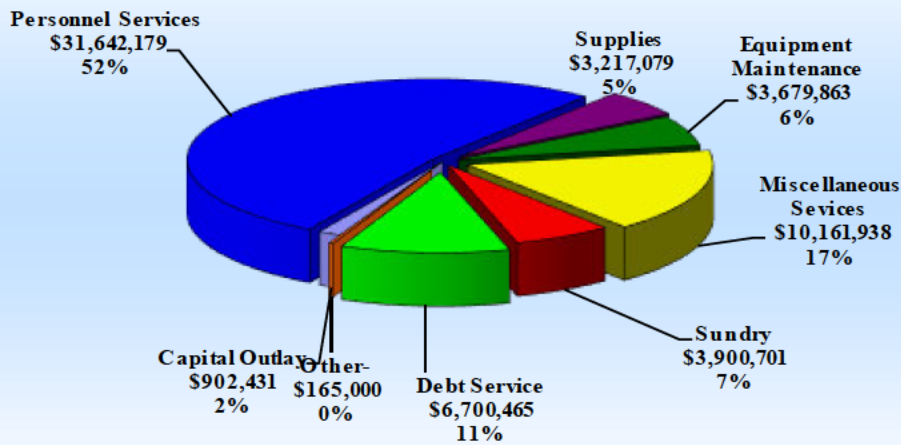
LOUISIANA PINE SNAKE PROJECT					
Full Time	0	0	1	1	1
Part Time	0	0	0	0	0
Total	0	0	1	1	1

CITY WIDE TOTAL					
Full Time	470	466	466	470	450
Part Time	44	44	45	44	39
Total	514	510	511	514	489

Combined Budget Resources \$62,978,211



Combined Budget Expenditures \$60,369,656



CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2021 Operating Budget

	<u>FY2019</u> <u>Actual</u>	<u>FY2020</u> <u>Budget</u>	<u>FY2020</u> <u>Adjusted</u>	<u>FY2021</u> <u>Budget</u>
Beginning Balances				
General Fund	\$ 10,622,499	\$ 10,766,377	\$ 11,035,337	\$ 10,984,389
Water/Wastewater Fund	3,858,741	4,947,775	4,947,490	5,372,887
Solid Waste Disposal Fund	5,133,061	5,028,212	5,059,240	5,116,629
Hotel/Motel Tax Fund	45,805	132,913	198,727	129,898
Special Recreation Fund	94,560	109,499	110,748	(10,920)
Pines Theater Special Events Fund	(20,237)	(41,001)	(78,594)	(102,591)
Ellen Trout Zoo Fund	1,707,018	1,690,181	1,843,966	1,611,804
Court Security/Technology Fund	35,329	58,364	60,277	74,427
Heritage Festival Contribution	43,225	36,410	39,065	33,515
Animal Control- Kurth Grant Fund	60,446	25,946	40,533	39,558
Animals Attic Gift Shop Fund	30,381	30,781	31,684	31,346
General Obligation Debt				
Service Fund	1,828,570	2,044,919	2,163,768	2,214,396
Equipment Acquisition & Repl Fund	7,533,552	7,703,457	9,914,005	9,812,987
Sub-Total Operating Funds	<u>\$ 30,972,950</u>	<u>\$ 32,533,833</u>	<u>\$ 35,366,246</u>	<u>\$ 35,308,325</u>
Economic Development Fund	7,942,879	7,904,070	8,425,626	8,144,395
Lufkin Convention & Visitor Bureau	397,618	501,562	634,771	680,139
Total Beginning Balances	<u>\$ 39,313,447</u>	<u>\$ 40,939,465</u>	<u>\$ 44,426,643</u>	<u>\$ 44,132,859</u>
Revenues and Transfers In				
General Fund	\$ 34,089,061	\$ 34,491,414	\$ 34,583,041	\$ 33,543,106
Water/Wastewater Fund	17,260,492	18,463,600	18,385,161	17,843,970
Solid Waste Disposal Fund	6,905,501	7,120,500	7,153,500	6,975,000
Hotel/Motel Tax Fund	1,379,458	1,253,400	997,192	1,095,100
Special Recreation Fund	338,356	383,200	167,241	339,100
Pines Theater Special Events Fund	150,626	167,025	152,053	83,500
Ellen Trout Zoo Fund	403,928	348,320	156,555	380,515
Court Security/Technology Fund	26,644	29,400	18,950	21,400
Heritage Festival Contribution	14,145	12,700	5,550	11,900
Animal Control- Kurth Grant Fund	70,079	90,500	90,625	101,615
Animals Attic Gift Shop Fund	21,835	18,400	33,416	400
General Obligation Debt				
Service Fund	6,958,593	6,665,599	6,650,599	6,110,081
Equipment Acquisition & Repl Fund	2,408,724	2,362,066	2,548,758	2,589,826
Sub-Total Operating Funds	<u>\$ 70,027,442</u>	<u>\$ 71,406,124</u>	<u>\$ 70,942,641</u>	<u>\$ 69,095,513</u>
Economic Development Fund	1,928,774	1,758,647	1,846,084	2,016,738
Lufkin Convention & Visitor Bureau	622,728	317,014	316,157	342,800
Total Revenues & Transfers In	<u>\$ 72,578,944</u>	<u>\$ 73,481,785</u>	<u>\$ 73,104,882</u>	<u>\$ 71,455,051</u>
Less: Interfund Transfers in	<u>9,295,504</u>	<u>9,455,737</u>	<u>9,622,404</u>	<u>8,476,840</u>
Net Budget Revenue	<u>\$ 63,283,440</u>	<u>\$ 64,026,048</u>	<u>\$ 63,482,478</u>	<u>\$ 62,978,211</u>
Total Funds Available	<u><u>\$ 102,596,887</u></u>	<u><u>\$ 104,965,513</u></u>	<u><u>\$ 107,909,121</u></u>	<u><u>\$ 107,111,070</u></u>

CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2021 Operating Budget

	<u>FY2019</u> <u>Actual</u>	<u>FY2020</u> <u>Budget</u>	<u>FY2020</u> <u>Adjusted</u>	<u>FY2021</u> <u>Budget</u>
Appropriations and Transfers Out				
General Fund	\$ 33,693,220	\$ 35,147,127	\$ 34,633,989	\$ 33,530,694
Water/Wastewater Fund	17,357,639	18,428,948	17,959,764	17,246,154
Solid Waste Disposal Fund	7,002,924	7,140,692	7,096,111	6,827,776
Hotel/Motel Tax Fund	1,303,745	1,189,004	1,066,021	1,066,274
Special Recreation Fund	328,733	400,105	288,909	337,952
Pines Theater Special Events Fund	198,355	191,095	176,050	78,900
Ellen Trout Zoo Fund	266,980	348,816	388,717	348,835
Court Security/Technology Fund	1,696	6,750	4,800	5,000
Heritage Festival Contribution	18,305	19,450	11,100	11,100
Animal Control- Kurth Grant Fund	90,000	90,000	91,600	101,115
Animals Attic Gift Shop Fund	20,532	-	33,754	-
General Obligation Debt				
Service Fund	6,623,395	6,599,971	6,599,971	6,117,686
Equipment Acquisition & Repl Fund	2,103,647	2,301,291	2,649,776	1,002,431
Sub-Total Operating Funds	<u>\$ 69,009,171</u>	<u>\$ 71,863,249</u>	<u>\$ 71,000,562</u>	<u>\$ 66,673,917</u>
Economic Development Fund	1,435,803	2,144,629	2,127,315	1,921,637
Lufkin Convention & Visitor Bureau	386,168	271,817	270,789	250,942
Total Appropriations & Transfers Out	<u>70,831,142</u>	<u>74,279,695</u>	<u>73,398,666</u>	<u>68,846,496</u>
Less: Interfund Transfers Out	<u>9,295,504</u>	<u>9,455,737</u>	<u>9,622,404</u>	<u>8,476,840</u>
Net Budget Appropriations	<u>\$ 61,535,638</u>	<u>\$ 64,823,958</u>	<u>\$ 63,776,262</u>	<u>\$ 60,369,656</u>
Ending Balances				
General Fund	11,018,340	10,110,664	10,984,389	10,996,801
Water/Wastewater Fund	3,761,594	4,982,427	5,372,887	5,970,703
Solid Waste Disposal Fund	5,035,638	5,008,020	5,116,629	5,263,853
Hotel/Motel Tax Fund	121,518	197,309	129,898	158,724
Special Recreation Fund	104,183	92,594	(10,920)	(9,772)
Pines Theater Special Events Fund	(67,966)	(65,071)	(102,591)	(97,991)
Ellen Trout Zoo Fund	1,843,966	1,689,685	1,611,804	1,643,484
Court Security/Technology Fund	60,277	81,014	74,427	90,827
Main Street/Comm Dev Dwntrwn	39,065	29,660	33,515	34,315
Animal Control- Kurth Grant Fund	40,525	26,446	39,558	40,058
Animals Attic Gift Shop Fund	31,684	49,181	31,346	31,746
General Obligation Debt				
Service Fund	2,163,768	2,110,547	2,214,396	2,206,791
Equipment Acquisition & Repl Fund	7,838,629	7,764,232	9,812,987	11,400,382
Sub-Total Operating Funds	<u>\$ 31,991,221</u>	<u>\$ 32,076,708</u>	<u>\$ 35,308,325</u>	<u>\$ 37,729,921</u>
Economic Development Fund	8,435,850	7,518,088	8,144,395	8,239,496
Lufkin Convention & Visitor Bureau	634,178	546,759	680,139	771,997
Total Ending Balances	<u>41,061,249</u>	<u>40,141,555</u>	<u>44,132,859</u>	<u>46,741,414</u>
Total Funds Applied	<u>\$ 102,596,887</u>	<u>\$ 104,965,513</u>	<u>\$ 107,909,121</u>	<u>\$ 107,111,070</u>

SUMMARY OF MAJOR REVENUES AND EXPENDITURES
Fiscal Year 2021 Operating Budget

	General Fund	Water/ Wastewater Fund	Solid Waste Disposal Fund	Hotel / Motel Fund	Special Recreation Fund	Pines Theater Special Events Fund	Ellen Trout Zoo Fund	Court Security Technology Fund
Estimated Revenues								
Sales taxes	\$ 13,357,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes	8,427,572	-	-	-	-	-	-	-
Other Taxes	100,500	-	-	920,000	-	-	-	-
Franchise taxes	2,398,500	-	-	-	-	-	-	-
Water/ Wastewater revenue	-	17,676,150	-	-	-	-	-	-
Solid Waste revenue	-	-	6,915,000	-	-	-	-	-
Licenses & permits	417,220	-	-	-	-	-	-	-
Charges for service	2,672,374	-	-	51,800	343,100	20,000	325,000	-
Use Fees	-	-	-	120,000	-	33,000	-	-
Fines & forfeitures	474,050	-	-	-	-	-	-	21,000
LCVB event revenue	-	-	-	-	-	-	-	-
Equipment Charges	-	-	-	-	-	-	-	-
Miscellaneous revenue	318,337	-	-	1,300	(5,000)	500	41,515	-
Interest Revenue	100,000	27,000	60,000	2,000	1,000	-	14,000	400
Sub-Total	\$ 28,266,306	\$ 17,703,150	\$ 6,975,000	\$ 1,095,100	\$ 339,100	\$ 53,500	\$ 380,515	\$ 21,400
Other Financing Source								
Transfers	378,368	-	-	-	-	30,000	-	-
General & Administrative	4,898,432	140,820	-	-	-	-	-	-
Total Financing Sources	5,276,800	140,820	-	-	-	30,000	-	-
Estimated Available Resources	33,543,106	17,843,970	6,975,000	1,095,100	339,100	83,500	380,515	21,400
Estimated Expenditures								
Personnel services	25,633,181	3,625,814	1,580,729	392,039	36,248	-	20,316	-
Supplies	1,474,284	982,760	422,420	19,040	98,925	9,550	94,600	2,390
Equipment maintenance	1,845,000	1,334,892	276,636	16,900	15,000	2,700	168,270	1,850
Miscellaneous services	4,278,371	3,037,336	2,122,072	144,353	128,010	66,650	37,050	760
Sundry charges	117,400	2,349,109	85,000	463,942	-	-	-	-
Transfers	165,000	-	-	-	-	-	-	-
Debt service	17,458	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Operating Expenditures	33,530,694	11,329,911	4,486,857	1,036,274	278,183	78,900	320,236	5,000
Other Financing Use								
Transfers	-	3,129,220	100,000	30,000	59,769	-	28,599	-
Intra-governmental	-	2,787,023	2,240,919	-	-	-	-	-
Total Other Financing Uses	-	5,916,243	2,340,919	30,000	59,769	-	28,599	-
Estimated Change in Fund Balance	12,412	597,816	147,224	28,826	1,148	4,600	31,680	16,400
Estimated Fund Balance - Beginning	10,984,389	5,372,887	5,116,629	129,898	(10,920)	(102,591)	1,611,804	74,427
Estimated Fund Balance - Ending	10,996,801	5,970,703	5,263,853	158,724	(9,772)	(97,991)	1,643,484	90,827

MainStreet Comm Dev.Dwntwn Fund	Animal Control Fund	Animal's Attic Gift Shop Fund	Debt Service Fund	Equipment Acq & Repl Fund	Economic Development Fund	Lufkin CVB Fund	Total Budgeted Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214,341	\$ -	\$ 14,572,094
-	-	-	3,055,861	-	-	-	11,483,433
-	-	-	-	-	-	-	1,020,500
-	-	-	-	-	-	-	2,398,500
-	-	-	-	-	-	-	17,676,150
-	-	-	-	-	-	-	6,915,000
-	-	-	-	-	-	-	417,220
-	-	-	-	-	-	-	3,412,274
-	-	-	-	-	-	-	153,000
-	-	-	-	-	-	-	495,050
-	-	-	-	-	-	55,000	55,000
-	-	-	-	2,407,331	-	-	2,407,331
11,500	101,115	-	-	168,495	788,397	285,000	1,711,159
400	500	400	25,000	14,000	14,000	2,800	261,500
<u>\$ 11,900</u>	<u>\$ 101,615</u>	<u>\$ 400</u>	<u>\$ 3,080,861</u>	<u>\$ 2,589,826</u>	<u>\$ 2,016,738</u>	<u>\$ 342,800</u>	<u>\$ 62,978,211</u>
-	-	-	-	-	-	-	-
-	-	-	3,029,220	-	-	-	3,437,588
-	-	-	-	-	-	-	5,039,252
-	-	-	3,029,220	-	-	-	8,476,840
11,900	101,615	400	6,110,081	2,589,826	2,016,738	342,800	71,455,051
-	-	-	-	-	223,635	130,217	31,642,179
3,600	-	-	-	100,000	6,635	2,875	3,217,079
7,500	11,115	-	-	-	-	-	3,679,863
-	-	-	-	-	229,906	117,430	10,161,938
-	-	-	-	-	885,250	-	3,900,701
-	-	-	-	-	-	-	165,000
-	-	-	6,117,686	-	565,321	-	6,700,465
-	-	-	-	902,431	-	-	902,431
11,100	11,115	-	6,117,686	1,002,431	1,910,747	250,522	60,369,656
-	90,000	-	-	-	-	-	3,437,588
-	-	-	-	-	10,890	420	5,039,252
-	90,000	-	-	-	10,890	420	8,476,840
800	500	400	(7,605)	1,587,395	95,101	91,858	2,608,555
33,515	39,558	31,346	2,214,396	9,812,987	8,144,395	680,139	44,132,859
34,315	40,058	31,746	2,206,791	11,400,382	8,239,496	771,997	46,741,414

CITY OF LUFKIN
GENERAL FUND SUMMARY
Fiscal Year 2021 Operating Budget

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

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

SOURCE OF REVENUE	FY2019	FY2020	FY2020	FY2021
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Taxes				
Ad Valorem - current year	\$ 7,663,172	\$ 8,114,499	\$ 8,114,499	\$ 8,257,572
Ad Valorem - prior year	77,780	120,000	80,000	80,000
Penalty & interest	96,274	90,000	90,000	90,000
Sales taxes	15,282,972	15,012,771	14,722,525	14,572,094
Economic development trf	(1,273,581)	(1,251,064)	(1,226,877)	(1,214,341)
Mixed beverage taxes	104,132	99,000	99,000	99,000
Taxicab tax	1,469	1,340	1,340	1,500
Total Taxes	21,952,218	22,186,546	21,880,487	21,885,825
Franchise Taxes				
Electric franchise taxes	1,461,435	\$ 1,450,000	\$ 1,415,707	\$ 1,430,000
Gas franchise taxes	316,258	315,000	297,000	308,000
Cable franchise taxes	402,847	275,000	275,000	275,000
Communications franchise taxes	280,145	285,000	285,000	285,000
Other	75,519	100,500	100,500	100,500
Total Franchise Taxes	2,536,204	2,425,500	2,373,207	2,398,500
Licenses & Permits				
Building permits & inspect. fees	283,295	\$ 300,000	\$ 325,000	\$ 325,000
Plumbing permits & inspect. fees	19,557	18,000	7,000	9,000
Electrical permits & inspect. fees	20,932	15,000	7,500	8,000
Heat/Vent permits & inspect. fees	20,280	17,000	5,500	6,000
Other permits	37,553	17,950	54,111	66,500
Other licenses	3,924	2,600	2,566	2,720
Total Licenses & Permits	385,541	370,550	401,677	417,220
Charges for Service				
EMS ambulance fees	2,140,888	2,400,000	2,400,000	2,400,000
County EMS/ambulance fees	248,831	250,000	250,444	250,444
Miscellaneous charges-EMS	3,069	0	71,256	0
Miscellaneous charges-Other	26,662	27,075	32,215	21,930
Total Charges for Services	2,419,450	2,677,075	2,753,915	2,672,374
Fines & Forfeitures				
Court fines & foreitures	734,532	723,000	559,008	474,000
Parking meter fines	15	50	20	50
Total Fines & Forfeitures	734,547	723,050	559,028	474,050
Miscellaneous Revenues				
Parks	24,631	26,000	12,500	10,000
Library	14,110	17,500	10,000	11,000
Zoo	102,242	103,000	107,584	103,000
Animal shelter fees	61,627	65,450	65,925	64,750
Sale of Property	28,400	-	168,535	-
Salvage & auction	23,755	-	-	-

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

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

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

Department	FY2019 <u>Actual</u>	FY2020 <u>Budget</u>	FY2020 <u>Adjusted</u>	FY2021 <u>Budget</u>
General government	\$ 353,349	\$ 373,345	\$ 341,779	\$ 311,734
City Administration	702,506	521,872	671,707	708,225
Finance	745,723	802,478	797,002	744,212
Legal	135,091	109,709	43,310	27,807
Tax	214,951	221,500	221,500	221,500
Human resources	429,663	444,186	435,116	393,012
Building Services	285,543	321,827	384,233	311,787
City Marshall	73,352	86,553	70,233	63,770
Information technology	1,031,185	1,082,586	1,081,895	991,593
Police	10,021,566	10,141,283	10,085,639	9,924,994
Municipal court	375,078	410,742	392,685	332,513
Fire	8,334,226	8,877,495	8,813,132	8,814,554
Engineering	1,340,097	1,404,616	1,287,123	1,236,922
Emergency Management	39,922	75,330	57,542	55,127
Animal control	713,267	788,606	769,033	769,097
Parks	1,700,801	1,896,133	1,993,356	1,502,463
Zoo	1,589,251	1,744,533	1,657,614	1,725,039
Library	644,361	687,030	674,909	582,401
Fleet services	438,018	503,488	462,083	454,117
Streets	3,696,510	4,067,854	3,814,548	3,770,392
Non-departmental	355,520	385,961	379,550	424,435
Transfer to LCVB	78,580	-	-	-
Interfund Transfers	394,660	200,000	200,000	165,000
Total Departmental Expenditures	\$ 33,693,220	\$ 35,147,127	\$ 34,633,989	\$ 33,530,694
Excess(deficiency) of revenues over expenditures	395,841	(655,713)	(50,948)	12,412
Fund balance ending	11,018,340	10,110,664	10,984,389	10,996,801
Total Funds Applied	\$ 44,711,560	\$ 45,257,791	\$ 45,618,378	\$ 44,527,495
Fund balance requirements	8,423,305	8,786,782	8,786,782	8,382,674
Amount over policy	\$ 2,595,035	\$ 1,323,882	\$ 2,197,607	\$ 2,614,128

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

	FY2019	FY2020	FY2020	FY2021
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Working Capital Balance	\$ 3,858,741	\$ 4,947,775	\$ 4,947,490	\$ 5,372,887
Revenues				
Water service revenue	8,606,353	9,305,598	9,159,898	9,044,850
Sewer service charges	7,899,417	8,547,600	8,547,600	8,211,000
Sub-Total	16,505,770	17,853,198	17,707,498	17,255,850
Water connections	71,537	75,000	95,000	76,500
Sewer connections	38,462	30,000	35,000	35,700
Service charges	305,190	320,000	305,000	301,600
Miscellaneous revenues	95,171	26,300	45,561	6,500
Interest income	112,954	27,000	65,000	27,000
Sub-Total	623,314	478,300	545,561	447,300
Inter/Intra-governmental revenues	131,408	132,102	132,102	140,820
Total Revenues	17,260,492	18,463,600	18,385,161	17,843,970
Total Funds Available	\$ 21,119,233	\$ 23,411,375	\$ 23,332,651	\$ 23,216,857
Expenditures				
Personnel services	\$ 3,831,229	\$ 3,815,884	\$ 3,516,218	\$ 3,625,814
Supplies	947,205	1,014,115	991,080	982,760
Equipment maintenance	1,237,679	1,305,107	1,303,352	1,334,892
Miscellaneous services	2,477,254	3,245,071	3,012,834	3,037,336
Sundry charges	7,699	-	-	-
General and administrative	2,788,422	2,895,062	2,895,062	2,787,023
Funded depreciation	2,079,977	2,144,957	2,144,957	2,199,109
Provision for bad debts	111,873	150,000	150,000	150,000
Capital outlay	9,900	-	4,175	-
Intra-governmental transfers	106,849	280,000	363,334	100,000
Loss on Disposal Fixed Assets				
Transfers to debt retirement	3,759,552	3,578,752	3,578,752	3,029,220
Total	17,357,639	18,428,948	17,959,764	17,246,154
Change in Net Position	(97,147)	34,652	425,397	597,816
Working capital balance ending	3,761,594	4,982,427	5,372,887	5,970,703
Total Funds Applied	\$ 21,119,233	\$ 23,411,375	\$ 23,332,651	\$ 23,216,857

CITY OF LUFKIN
WATER/ WASTEWATER OPERATING ENTERPRISE FUND
Fiscal Year 2020 Operating Budget

Expenditures by Department	FY2019	FY2020	FY2020	FY2021
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Utility collections	\$ 919,141	\$ 880,681	\$ 944,537	\$ 717,376
Wastewater treatment	2,044,421	2,256,544	2,151,206	2,311,393
Water production	1,693,453	2,103,904	1,904,177	2,010,236
Water / Sewer Utilities	3,555,525	3,773,963	3,444,604	3,576,712
Provision for bad debts	111,873	150,000	150,000	150,000
Non-departmental	298,426	365,085	383,135	365,085
Total Departmental Expenditures	8,622,839	9,530,177	8,977,659	9,130,802
Funded depreciation	2,079,977	2,144,957	2,144,957	2,199,109
General and administrative	2,788,422	2,895,062	2,895,062	2,787,023
Intra-governmental transfers	106,849	280,000	363,334	100,000
Transfers to debt retirement	3,759,552	3,578,752	3,578,752	3,029,220
Total Intra-Governmental Transfers	8,734,800	8,898,771	8,982,105	8,115,352
Total Expenditures	17,357,639	18,428,948	17,959,764	17,246,154
Excess(deficiency) of revenues over expenditures	(97,147)	34,652	425,397	597,816
Working capital balance ending	3,761,594	4,982,427	5,372,887	5,970,703
Total Funds Applied	\$ 21,119,233	\$ 23,411,375	\$ 23,332,651	\$ 23,216,857
Working capital balance requirement	2,169,705	2,303,619	2,303,619	2,155,769
Amount over policy	\$ 1,591,889	\$ 2,678,809	\$ 3,069,269	\$ 3,814,934

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

Depreciation Fund Requests

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

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

	FY2019	FY2020	FY2020	FY2021
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Working Capital Balance	\$ 5,133,061	\$ 5,028,212	\$ 5,059,240	\$ 5,116,629
Revenues				
Residential collections	2,249,322	2,240,000	2,240,000	2,270,000
Dumpster collections	2,484,975	2,430,000	2,430,000	2,480,000
Cart collections	252,709	250,000	250,000	250,000
Rolloff non-compacted	763,320	1,040,000	1,040,000	930,000
Rolloff compacted	458,880	559,000	559,000	600,000
Special pickups	40,408	40,000	40,000	40,000
Rent recycling dumpsters	126,300	125,000	125,000	125,000
Sale of recycled materials	249,735	250,000	250,000	75,000
Dumpster rental	120,555	120,000	120,000	120,000
Miscellaneous income	39,094	26,500	39,500	25,000
Interest income	111,873	40,000	60,000	60,000
Sale of property	-	-	-	-
Salvage & Auction	8,330	-	-	-
Total revenues	6,905,501	7,120,500	7,153,500	6,975,000
Total Funds Available	\$ 12,038,562	\$ 12,148,712	\$ 12,212,740	\$ 12,091,629
Expenditures				
Personnel services	\$ 1,704,652	\$ 1,658,809	\$ 1,619,545	\$ 1,580,729
Supplies	449,884	446,870	424,370	422,420
Equipment maintenance	343,677	307,136	274,886	276,636
Miscellaneous services	1,998,564	2,183,202	2,149,302	2,122,072
Sundry charges	88,436	50,000	50,000	50,000
Total operating expenditures	4,585,213	4,646,017	4,518,103	4,451,857
General and administrative	2,203,974	2,302,475	2,302,475	2,240,919
Provision for bad debts	52,688	35,000	35,000	35,000
Non-departmental transfers	-	-	628,599	-
Transfers to other funds	106,849	100,000	183,333	100,000
Transfers to debt retirement	54,200	57,200	57,200	-
Total expenditures	7,002,924	7,140,692	7,096,111	6,827,776
Excess(deficiency) of revenues over expenditures	(97,423)	(20,192)	57,389	147,224
Ending working capital	5,035,638	5,008,020	5,116,629	5,263,853
Total Funds Applied	\$ 12,038,562	\$ 12,148,712	\$ 12,212,740	\$ 12,091,629

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

	FY2019	FY2020	FY2020	FY2021
Departmental Expenditures	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Solid waste disposal department	\$ 3,954,283	\$ 4,021,755	\$ 4,006,555	\$ 3,969,985
Recycling department	480,144	507,384	394,670	364,994
Non-departmental	150,786	116,878	116,878	116,878
Total departmental expenditures	4,585,213	4,646,017	4,518,103	4,451,857
Transfers to other funds	106,849	100,000	811,932	100,000
General and administrative	2,203,974	2,302,475	2,302,475	2,240,919
Provision for bad debts	52,688	35,000	35,000	35,000
Sub-Total	2,363,511	2,437,475	3,149,407	2,375,919
Transfers to debt retirement	54,200	57,200	57,200	-
Total expenditures	7,002,924	7,140,692	7,724,710	6,827,776
Excess(deficiency) of revenues over expenditures	(97,423)	(20,192)	(571,210)	147,224
Ending working capital	5,035,638	5,008,020	4,488,030	5,263,853
Total Funds Applied	\$ 12,038,562	\$ 12,148,712	\$ 12,212,740	\$ 12,091,629
Working capital balance requirement	863,374	892,587	892,587	853,472
Amount over policy	\$ 4,172,264	\$ 4,115,434	\$ 3,595,444	\$ 4,410,381

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

	FY2019	FY2020	FY2020	FY2021
	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Beginning Balance	\$ 45,805	\$ 132,913	\$ 198,727	\$ 129,898
Revenues				
Hotel/Motel occupancy tax	1,154,984	1,050,000	840,000	920,000
Other revenues & fees	1,500	1,500	800	1,300
Use Fees	152,008	140,000	100,000	120,000
Concessions	977	900	200	900
Miscellaneous revenues	413	-	192	-
Equipment replacement charges	8,400	8,000	5,000	6,900
Security fees	15,840	11,000	8,000	9,500
Alcoholic Beverage sales	41,915	40,000	40,000	34,500
Interest income	3,421	2,000	3,000	2,000
Total Revenues	1,379,458	1,253,400	997,192	1,095,100
Total Funds Available	\$ 1,425,263	\$ 1,386,313	\$ 1,195,919	\$ 1,224,998
Expenditures				
Personnel services	\$ 372,242	\$ 383,369	\$ 378,880	\$ 392,039
Supplies	27,294	38,690	30,890	19,040
Equipment maintenance	31,525	27,800	23,100	16,900
Miscellaneous services	167,628	181,673	148,123	144,353
Sundry charges	705,056	527,472	455,028	463,942
Transfers to other funds	-	30,000	30,000	30,000
Total Departmental Expenditures	1,303,745	1,189,004	1,066,021	1,066,274
Excess(deficiency) of revenues over expenditures	75,713	64,396	(68,829)	28,826
Fund balance ending	121,518	197,309	129,898	158,724
Total Funds Applied	\$1,425,263	\$1,386,313	\$1,195,919	\$1,224,998
Expenditures by Department	<u>Actual</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Budget</u>
Civic Center	\$ 592,986	\$ 625,839	\$ 575,300	\$ 566,639
Museum of East Texas	50,000	-	-	-
Exposition Center	135,000	-	-	-
Texas Forestry Museum	35,000	-	-	-
Lufkin Convention & Tourism Bureau	485,056	260,214	260,214	250,942
HOT Board	-	267,258	194,814	213,000
Non-departmental	5,703	35,693	35,693	35,693
Total Departmental Expenditures	1,303,745	1,189,004	1,066,021	1,066,274
Excess(deficiency) of revenues over expenditures	75,713	64,396	(68,829)	28,826
Fund balance ending	121,518	197,309	129,898	158,724
Total Funds Applied	\$ 1,425,263	\$ 1,386,313	\$ 1,195,919	\$ 1,224,998
Fund balance requirement	162,968	148,626	133,253	133,284
Amount over policy	\$ (41,450)	\$ 48,684	\$ (3,355)	\$ 25,440

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

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

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

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

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

	<u>FY2019</u> <u>Actual</u>	<u>FY2020</u> <u>Budget</u>	<u>FY2020</u> <u>Adjusted</u>	<u>FY2021</u> <u>Budget</u>
Beginning Balance	\$ (20,237)	\$ (41,001)	\$ (78,594)	\$ (102,591)
Revenues				
Contributions	1,866	1,200	440	0
Concessions	12,180	15,000	8,000	14,000
Use Fees	31,668	33,000	28,000	33,000
Playbill Ads	10,025	-	-	-
Alcoholic Beverage Sales	1,109	2,300	1,200	2,000
Miscellaneous	382	500	(587)	500
Transfers	-	30,000	30,000	30,000
Admissions/ Ticket Sales	93,396	85,000	85,000	4,000
Interest income	-	25	-	-
Total Revenues	150,626	167,025	152,053	83,500
Total Funds Available	\$ 130,389	\$ 126,024	\$ 73,459	\$ (19,091)
Expenditures				
Supplies	\$ 10,643	\$ 13,600	\$ 8,500	\$ 9,550
Equipment maintenance	4,909	3,570	2,700	2,700
Miscellaneous services	182,803	173,925	164,850	66,650
Total Expenditures	198,355	191,095	176,050	78,900
Excess(deficiency) of revenues over expenditures	(47,729)	(24,070)	(23,997)	4,600
Fund balance ending	(67,966)	(65,071)	(102,591)	(97,991)
Total Funds Applied	\$ 130,389	\$ 126,024	\$ 73,459	\$ (19,091)

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

	<u>FY2019</u> <u>Actual</u>	<u>FY2020</u> <u>Budget</u>	<u>FY2020</u> <u>Adjusted</u>	<u>FY2021</u> <u>Budget</u>
Beginning Balance	\$ 1,707,018	\$ 1,690,181	\$ 1,843,966	\$ 1,611,804
Revenues				
Admission fees	314,983	300,000	100,000	300,000
Safari classes	26,330	29,320	29,320	25,000
Miscellaneous revenues	(29)	500	135	180
Donations	1,307	1,000	800	1,240
Sale of animals	768	1,000	800	1,055
Louisiana Pine Snake Grant	27,493	-		36,000
Animal adoption donations	4,905	2,500	1,500	3,040
Interest income	28,171	14,000	24,000	14,000
Total Revenues	403,928	348,320	156,555	380,515
Total Funds Available	\$ 2,110,946	\$ 2,038,501	\$ 2,000,521	\$ 1,992,319
Expenditures				
Personnel Services	\$ 4,369	\$ 19,947	\$ 20,148	\$ 20,316
Supplies	44,963	95,750	110,750	94,600
Equipment maintenance	109,184	168,270	186,870	168,270
Miscellaneous services	29,115	36,250	42,350	37,050
Capital Outlay	50,750	-	-	-
Transfers out	28,599	28,599	28,599	28,599
Total Expenditures	266,980	348,816	388,717	348,835
Excess(deficiency) of revenues over expenditures	136,948	(496)	(232,162)	31,680
Fund balance ending	1,843,966	1,689,685	1,611,804	1,643,484
Total Funds Applied	\$ 2,110,946	\$ 2,038,501	\$ 2,000,521	\$ 1,992,319

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

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

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

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

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

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

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

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

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

CITY OF LUFKIN
ANIMALS ATTIC GIFT SHOP
Fiscal 2021 Operating Budget

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

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

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

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

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

CITY OF LUFKIN
DEBT SERVICE FUND
Fiscal 2021 Operating Budget

	FY2019 <u>Actual</u>	FY2020 <u>Budget</u>	FY2020 <u>Adjusted</u>	FY2021 <u>Budget</u>
Beginning Balance	\$ 1,828,570	\$ 2,044,919	\$ 2,163,768	\$ 2,214,396
Revenues				
Current year collections	3,083,299	3,004,647	2,964,647	3,055,861
Interest income	61,542	25,000	50,000	25,000
Other-Transfer from Water/Wastewater Fund	3,759,552	3,578,752	3,578,752	3,029,220
Other-Transfer from Solid Waste/Recycling Fund	54,200	57,200	57,200	-
Total Revenues	6,958,593	6,665,599	6,650,599	6,110,081
Total Funds Available	<u>\$ 8,787,163</u>	<u>\$ 8,710,518</u>	<u>\$ 8,814,367</u>	<u>\$ 8,324,477</u>
Expenditures				
Principal payments	\$ 5,265,000	\$ 5,385,000	\$ 5,385,000	\$ 4,830,000
Interest payments	1,352,145	1,208,621	1,208,621	1,281,336
Debt service fees	6,250	6,350	6,350	6,350
Total Expenditures	6,623,395	6,599,971	6,599,971	6,117,686
Excess(deficiency) of revenues over expenditures	335,198	65,628	50,628	(7,605)
Fund balance ending	2,163,768	2,110,547	2,214,396	2,206,791
Total Funds Applied	<u>\$ 8,787,163</u>	<u>\$ 8,710,518</u>	<u>\$ 8,814,367</u>	<u>\$ 8,324,477</u>

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

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

Fiscal Year
2021



GENERAL FUND

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

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

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

General Government Departments include the following:

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



GENERAL FUND

MISSION

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

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

DESCRIPTION OF SERVICES PROVIDED

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

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

2021 WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

FUND	General	DEPARTMENT	General Government		
	EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
	Personnel Services	103,663	106,432	104,832	103,616
	Benefits	40,331	40,278	40,612	40,558
	Supplies	18,493	19,450	14,150	12,300
	Miscellaneous Services	83,053	95,215	76,215	69,040
	Sundry Charges	107,819	111,970	105,950	86,220
	TOTAL	353,349	373,345	341,779	311,734

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

General Government / City Council

GENERAL FUND

DIVISION: City Council

DIVISION DESCRIPTION

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



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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
There are no positions within this division				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

General Government / City Secretary

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
- The City Secretary receives monies for the license, application and processing of alcohol sales in the City of Lufkin.
- The City Secretary issues and maintains titles for all vehicles in the City of Lufkin fleet.
- The City Secretary maintains all contract and agreements for the City of Lufkin, including franchise agreements.
- The City Secretary accepts all payments of franchise fees to the City of Lufkin.

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	103,653	106,432	104,832	103,616
Benefits	40,331	40,278	40,612	40,558
Supplies	1,199	1,950	1,650	1,300
Miscellaneous Services	9,179	11,075	7,075	6,400
TOTAL	154,362	159,735	154,169	151,874
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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



GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	483,006	372,594	494,992	509,703
Benefits	133,087	107,013	143,047	147,022
Supplies	12,771	12,820	9,213	8,860
Miscellaneous Services	73,397	28,945	23,955	42,240
Sundry Charges	245	500	500	400
TOTAL	702,506	521,872	671,707	708,225
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
City Manager	1	1	1	1
Asst. City Manager PS/Admin	0	0	1	1
Assistant City Manager (formerly Assistant to the City Manager)	1	1	1	1
Executive Secretary	1	1	1	1
FULL TIME	3	3	4	4
PART TIME	0	0	0	0
TOTAL	3	3	4	4

SIGNIFICANT CHANGES

FY2019: Assistant to City Manager position eliminated. Created Assistant City Manager.
FY2019 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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Finance Department

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

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

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

SIGNIFICANT CHANGES

FY2021: Accounting Tech Entry-EMS -discontinued.

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Finance Department

GENERAL FUND

DIVISION: Finance

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Finance Department

GENERAL FUND

DIVISION: EMS Billing

DIVISION DESCRIPTION

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

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



GENERAL FUND

LEGAL DEPARTMENT

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	83,140	-	-	-
Benefits	27,981	-	-	-
Supplies	2,894	3,250	2,350	2,350
Miscellaneous Services	21,076	106,459	40,960	25,457
TOTAL	135,091	109,709	43,310	27,807
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Attorney	1	1	0	0
Assistant City Attorney	0	1	1	0
Legal Assistant	1	0	0	0
FULL TIME	2	2	1	0
PART TIME	0	0	0	0
TOTAL	2	2	1	0
SIGNIFICANT CHANGES				
FY 2020: Assistant City attorney position eliminated. No budget position in this department.				

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Tax Department

GENERAL FUND

TAX DEPARTMENT

WORK PROGRAM

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

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

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



GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	256,354	259,669	259,677	236,961
Benefits	108,608	109,422	110,424	95,926
Supplies	5,677	8,760	7,100	6,200
Miscellaneous Services	30,384	32,015	27,915	23,925
Sundry Charges	28,640	34,320	30,000	30,000
TOTAL	429,663	444,186	435,116	393,012
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Human Resources Director	1	1	1	1
Human Resources Assistant	1	1	1	1
Risk Management Assistant	1	1	1	1
Clerk Journeyman	2	2	2	2
City Hall Receptionist	1	1	1	-
FULL TIME	6	6	6	5
PART TIME	0	0	0	0
TOTAL	6	6	6	5
SIGNIFICANT CHANGES				
FY 2021: City Hall Receptionist position discontinued.				

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Building Services

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

These tasks include:

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

free of debris

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

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



CITY OF LUFKIN, TEXAS

Building Services / Building Maintenance

GENERAL FUND

DIVISION: Building Maintenance

DIVISION DESCRIPTION

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

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



CITY OF LUFKIN, TEXAS
Building Services / Police Building

FUND:

DEPARTMENT: Building Services

DIVISION: Police Building

DIVISION DESCRIPTION

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Information Technology

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	488,464	489,370	484,506	440,233
Benefits	174,110	182,578	181,841	162,680
Supplies	74,037	78,142	90,747	70,625
Maintenance of Equipment	153,116	166,466	156,886	155,800
Miscellaneous Services	141,458	166,030	167,915	162,255
TOTAL	1,031,185	1,082,586	1,081,895	991,593
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Director	1	1	1	1
Systems Analyst	3	3	3	3
System Technician	1	1	1	-
System Specialist	1	1	1	1
IT Technician	1	1	1	1
Clerk Journeyman	0	1	1	1
FULL TIME	7	8	8	7
PART TIME	0	0	0	0
TOTAL	7	8	8	7
SIGNIFICANT CHANGES				
FY2020: Position for Clerk Journeyman created. FY2021: System Technician discontinued.				



Public Safety Departments include the following:

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Police Department

GENERAL FUND

MISSION

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

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

WORK PROGRAM

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	6,622,450	6,598,741	6,485,812	6,482,085
Benefits	2,382,248	2,336,380	2,296,017	2,341,973
Supplies	281,531	327,742	397,235	288,100
Maintenance of Equipment	128,733	188,600	204,655	169,000
Miscellaneous Services	606,494	688,820	661,420	643,336
Sundry Charges	110	1,000	500	500
Capital	-	-	40,000	-
TOTAL	10,021,566	10,141,283	10,085,639	9,924,994
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Director of Public Safety	0	1	1	1
Police Chief	1	1	1	1
Assistant Police Chief	1	0	0	0
Administrative Assistant	1	1	1	1
Police Special Services Manager	1	1	1	1
Police Relations Specialist	1	1	1	1
Public Safety Legal Adv & Prosecutor	1	1	1	1
Police Lieutenant	6	4	4	4
Police Sergeant	6	7	7	7
Police Corporal	6	6	6	6
Police Officer	57	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	2	2	1
Clerk Apprentice	1	1	1	1
Terminal Agency Coordinator	1	1	1	1
FULL TIME	101	102	102	101
PART TIME	1	1	1	1
TOTAL	102	103	103	102
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.				

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Police Department / Administration

GENERAL FUND

DIVISION: Administration

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Police Department / Patrol

GENERAL FUND

DIVISION: Patrol

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	3,955,290	3,848,926	3,924,097	3,910,311
Benefits	1,394,988	1,367,618	1,351,338	1,394,687
Supplies	206,722	245,532	292,791	219,500
Maintenance of Equipment	57,308	79,500	77,500	77,500
Miscellaneous Services	358,887	387,711	389,211	380,614
TOTAL	5,973,195	5,929,287	6,034,937	5,982,612

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Police Lieutenant	4	3	3	3
Police Sergeant	4	5	5	5
Police Corporal	4	4	4	4
Police Officer—Patrol	44	45	45	45
FULL TIME	56	57	57	57
PART TIME	0	0	0	0
TOTAL	56	57	57	57

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Police Department / Communication

GENERAL FUND

DIVISION: Communication

DIVISION DESCRIPTION

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Police Lieutenant	1	0	0	0
Police Communications Supervisor	1	1	1	1
Police Communications Operator	13	13	13	13
FULL TIME	14	13	13	13
PART TIME	1	1	1	1
TOTAL	15	14	14	14

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Police Department / CID & Narcotics

GENERAL FUND

DIVISION: CID & Narcotics

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	1,470,366	1,431,038	1,378,318	1,425,670
Benefits	528,022	479,420	484,465	507,091
Supplies	35,709	39,800	66,984	34,300
Maintenance of Equipment	6,856	8,000	6,500	6,500
Miscellaneous Services	92,167	139,292	123,092	124,270
TOTAL	2,133,120	2,097,550	2,059,359	2,097,831

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Police Lieutenant	1	1	1	1
Police Sergeant	2	2	2	2
Police Corporal	2	2	2	2
Police Officer—Investigators	13	14	14	14
Police Crime Scene Investigator	3	3	3	3
Clerk-Journeyman	1	1	1	0
FULL TIME	22	23	23	22
PART TIME	0	0	0	0
TOTAL	22	23	23	22

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Police Department / Support Services

GENERAL FUND

DIVISION: Support Services

DIVISION DESCRIPTION

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Clerk Journeyman	1	0	0	0
Clerk Apprentice	1	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
2021



CITY OF LUFKIN, TEXAS

Fire Department

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

The Lufkin Fire Department will strive to meet the following goals during the 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	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	5,344,852	5,654,053	5,609,642	5,637,429
Benefits	1,944,433	2,053,079	2,071,012	2,060,006
Supplies	355,936	460,265	432,935	446,059
Maintenance of Equipment	162,634	176,959	174,059	170,109
Miscellaneous Services	514,019	533,139	525,484	500,951
Capital	12,352	-	-	-
TOTAL	8,334,226	8,877,495	8,813,132	8,814,554
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Clerk –Senior Level	1	1	1	1
Battalion Chief	5	5	6	5
Captain	18	18	17	17
Lieutenant	15	15	15	15
Firefighters	39	39	43	45
Emergency Vehicle-Tech-Fleet	0	0	1	1
FULL TIME	80	80	85	86
PART TIME	0	0	0	0
TOTAL	80	80	85	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
2021



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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	476,500	486,386	557,868	484,227
Benefits	165,667	157,804	176,381	167,023
Supplies	13,438	16,740	17,720	17,629
Maintenance of Equipment	9,864	12,939	11,639	11,839
Miscellaneous Services	116,600	135,499	140,049	110,604
TOTAL	782,069	809,368	903,657	791,322

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021**



CITY OF LUFKIN, TEXAS
Fire Department / Fire Services

GENERAL FUND

DIVISION: Fire Services

DIVISION DESCRIPTION

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



EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	4,709,580	5,008,856	4,953,590	5,063,628
Benefits	1,723,969	1,841,431	1,859,384	1,862,324
Supplies	338,469	434,465	408,750	422,960
Maintenance of Equipment	151,054	161,020	160,120	156,520
Miscellaneous Services	392,807	390,525	381,420	381,677
Capital Outlay-Equipment	12,352	-	-	-
TOTAL	7,328,231	7,836,297	7,763,264	7,887,109
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Battalion Chief	3	3	4	3
Captain	15	15	15	15
Lieutenant	15	15	15	15
Firefighter	39	39	43	45
Emergency Vehicle-Tech	0	0	1	1
FULL TIME	72	72	78	79
PART TIME	0	0	0	0
TOTAL	72	72	78	79

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Fire Department / Fire Prevention

GENERAL FUND

DIVISION: Fire Prevention

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	158,772	158,811	98,184	89,574
Benefits	54,797	53,844	35,247	30,659
Supplies	4,029	9,060	6,465	5,470
Maintenance of Equipment	1,716	3,000	2,300	1,750
Miscellaneous Services	4,612	7,115	4,015	8,670
TOTAL	223,926	231,830	146,211	136,123
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Battalion Chief—Fire Marshall	1	1	1	1
Captain—Fire Inspector	1	1	0	0
FULL TIME	2	2	1	1
PART TIME	0	0	0	0
TOTAL	2	2	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	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	225,888	245,881	240,413	130,029
Benefits	100,866	105,331	104,802	77,534
Supplies	11,351	16,995	11,535	8,285
Miscellaneous Services	36,973	42,535	35,935	116,665
TOTAL	375,078	410,742	392,685	332,513

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Municipal Court Judge	1	1	1	1
Court Administrator	1	1	1	1
Court Clerk Deputy	4	4	4	3
FULL TIME	6	6	6	5
PART TIME	0	0	0	0
TOTAL	6	6	6	5

SIGNIFICANT CHANGES

FY2021: 1 Court clerk positions discontinued.

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

City Marshall

GENERAL FUND

MISSION

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

WORK PROGRAM

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

DESCRIPTION OF SERVICES PROVIDED

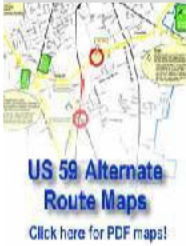
- The Marshall's office is to provide a safe and secure court.
- To continuously serve the cities class C warrants..

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	47,756	55,890	43,554	41,179
Benefits	18,300	21,313	18,419	15,731
Supplies	3,863	3,640	2,500	1,930
Maintenance of Equipment	1,154	1,200	1,000	1,000
Miscellaneous Services	2,279	4,510	4,760	3,930
TOTAL	73,352	86,553	70,233	63,770
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
City Marshall	1	1	1	1
Warrant Officer (Part time)	1	1	1	0
FULL TIME	1	1	1	1
PART TIME	1	1	1	0
TOTAL	2	2	2	1
SIGNIFICANT CHANGES				
FY21: Warrant Officer (Part time) discontinued.				

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Emergency Management

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Animal Control

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

- Enforce local animal related ordinances through education, warnings, and citations.
- Promote responsible pet ownership through educational programs with local schools and community groups.
- Provide the community with adoption services for unclaimed and unwanted animals utilizing all forms of media to promote our animals.
- Co-operation with the Animal Rescue and Animal Welfare organizations to re-home unwanted pets.
- Manage the Kurth Memorial Animal Shelter meeting state standards and providing care for approximately 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	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	356,523	412,257	403,912	405,810
Benefits	159,107	178,234	180,071	178,237
Supplies	75,790	69,800	67,800	67,620
Maintenance of Equipment	14,044	18,000	16,020	16,000
Miscellaneous Services	102,213	110,315	101,230	101,430
Capital Outlay	5,590	-	-	-
TOTAL	713,267	788,606	769,033	769,097
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Animal Control Director	1	1	1	1
Animal Control Supervisor Assistant	1	1	1	1
Clerk Journeyman	1	1	1	1
Animal Control Officer-Lead	1	1	1	1
Animal Control Officer	3	3	3	3
Laborer	4	4	4	4
FULL TIME	11	11	11	11
PART TIME	0	0	0	0
TOTAL	11	11	11	11

SIGNIFICANT CHANGES

There are no significant changes planned for 2021.

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

PUBLIC WORKS

Public Works Departments include the following:

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Engineering

GENERAL FUND

MISSION

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

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

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	841,261	880,778	813,629	783,252
Benefits	325,824	332,809	313,315	300,251
Supplies	21,102	34,400	23,275	22,690
Maintenance of Equipment	20,376	23,270	21,270	21,000
Miscellaneous Services	110,986	133,359	115,483	109,529
Sundry	-	-	151	200
Capital	20,548	-	-	-
TOTAL	1,340,097	1,404,616	1,287,123	1,236,922
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
City Engineer / Director of Engineering Services	1	1	1	1
Clerk - Sr. Level	1	1	1	1
Engineering Tech II	1	1	1	1
Chief Building Inspector	1	1	1	1
Survey Crew Chief	1	1	1	1
GIS Coordinator	1	1	1	1
Engineering Tech I	1	1	1	0
GPS Technician	1	1	1	1
Clerk Journeyman-Inspections	1	1	1	1
Plan Review Env. Compliance-Inspection	1	1	1	1
Building Inspector	2	2	2	2
Code Enforcement Officer-Inspections	2	2	2	2
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	17	17	16
PART TIME	0	0	0	0
TOTAL	17	17	17	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 180				

GENERAL FUND

DIVISION: Engineering

DIVISION DESCRIPTION

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

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

management.

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

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

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

The survey crew provides information for GIS

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	393,500	416,402	381,857	359,857
Benefits	149,143	153,990	146,239	132,251
Supplies	5,814	12,260	8,445	8,110
Maintenance of Equipment	17,327	20,070	18,870	18,600
Miscellaneous Services	61,896	71,885	65,159	62,720
Sundry Charges	-	-	151	200
Capital	20,548	-	-	-
TOTAL	648,228	674,607	620,721	581,738
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	1	1	0
GPS Technician	1	1	1	1
FULL TIME	8	8	8	7
PART TIME	0	0	0	0
TOTAL	8	8	8	7

Fiscal Year
2021

CITY OF LUFKIN, TEXAS

Engineering Svcs/Inspections

GENERAL FUND

DIVISION: Inspections

DIVISION DESCRIPTION

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

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

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

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

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	304,932	319,844	319,844	320,371
Benefits	127,731	128,879	130,048	128,329
Supplies	12,716	16,510	12,000	12,700
Maintenance of Equipment	2,258	1,500	1,500	1,500
Miscellaneous Services	36,492	45,974	40,424	37,779
TOTAL	484,129	512,707	503,816	500,679
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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

Fiscal Year
2021

CITY OF LUFKIN, TEXAS

Engineer Svcs/Planning & Zoning

GENERAL FUND

DIVISION: Planning & Zoning

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

DIVISION DESCRIPTION

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

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021**



CITY OF LUFKIN, TEXAS

Street Department

GENERAL FUND

MISSION

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

WORK PROGRAM

The Street Department will continue to maintain streets, right-of-ways, detention ponds, drainage systems, and traffic control devices. 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	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	1,116,552	1,175,839	1,130,065	1,082,493
Benefits	511,513	538,253	522,424	491,979
Supplies	195,302	199,270	170,110	167,965
Maintenance of Equipment	968,734	1,113,900	1,000,900	1,011,200
Miscellaneous Services	891,591	1,040,592	991,049	1,016,755
Capital	12,818	-	-	-
TOTAL	3,696,510	4,067,854	3,814,548	3,770,392
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Director of Street/Traffic Engineer	1	1	1	1
Assistant Superintendent	1	1	1	1
Administrative Assistant	1	1	1	0
Crew Leader III	2	2	2	2
Crew Leader II	3	3	3	3
Light Equipment Operator	2	2	2	2
Heavy Equipment Operator	3	3	3	3
General Craftsman	1	1	1	1
Concrete Technician	1	1	1	1
Driver II	10	10	10	9
Street Mowing Technician	2	2	2	2
Utility Technician	2	2	2	2
Maintenance Worker	4	4	4	3
Laborer I (part-time)	1	1	1	1
FULL TIME	33	33	33	30
PART TIME	1	1	1	1
TOTAL	34	34	34	31

SIGNIFICANT CHANGES

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Street / Administration

GENERAL FUND

DIVISION: Administration

DIVISION DESCRIPTION

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Street Superintendent	1	1	1	1
Assistant Street Superintendent	1	1	1	1
Administrative Assistant	1	1	1	0
FULL TIME	3	3	3	2
PART TIME	0	0	0	0
TOTAL	3	3	3	2

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Street / Street & Drainage Repair

GENERAL FUND

DIVISION: Street & Drainage Repair

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	311,437	316,582	282,820	286,766
Benefits	153,774	153,311	146,253	139,046
Supplies	38,255	41,195	31,290	34,195
Maintenance of Equipment	305,733	321,650	319,150	314,150
Miscellaneous Services	52,497	73,981	73,708	74,066
TOTAL	861,696	906,719	853,221	848,223
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Crew Leader III	1	1	1	1
Crew Leader II	1	1	1	1
Heavy Equipment Operator	1	1	1	1
Concrete Technician	1	1	1	1
Driver II	2	2	2	1
Utilities Technician	2	2	2	2
Maintenance Worker	2	2	2	2
FULL TIME	10	10	10	9
PART TIME	0	0	0	0
TOTAL	10	10	10	9

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Street / Street Maintenance

GENERAL FUND

DIVISION: Street Maintenance

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	315,865	358,811	346,227	333,082
Benefits	156,404	176,956	166,181	161,991
Supplies	65,329	63,195	48,550	50,200
Maintenance of Equipment	599,155	750,000	639,700	655,000
Miscellaneous Services	776,775	884,950	840,950	859,716
TOTAL	1,913,528	2,233,912	2,041,608	2,059,989
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021**



CITY OF LUFKIN, TEXAS

Street / ROW & Traffic Control

GENERAL FUND

DIVISION: ROW & Traffic Control

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	276,538	286,936	287,508	288,516
Benefits	126,368	134,576	136,079	134,323
Supplies	87,267	89,600	85,800	79,600
Maintenance of Equipment	63,296	41,500	41,500	41,500
Miscellaneous Services	53,590	67,671	64,671	71,198
Capital	12,818	-	-	-
TOTAL	619,877	620,283	615,558	615,137

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Fleet Services

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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



Fleet Maintenance Facility for City of Lufkin

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	288,372	321,084	291,649	290,638
Benefits	125,503	137,509	131,211	122,585
Supplies	23,509	22,476	19,676	20,550
Maintenance of Equipment	5,989	8,100	6,128	7,000
Miscellaneous Services	11,946	14,319	13,419	13,344
Sundry Charges	-17,301	-	-	-
TOTAL	438,018	503,488	462,083	454,117
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Fleet Director	1	1	1	1
Lead Equipment Mechanic	1	1	1	1
Warehouse Clerk	1	1	1	1
Equipment Mechanic	4	4	4	3
Emergency Vehicle Tech	1	1	0	0
Fleet Service Tech– SW	1	1	1	1
FULL TIME	9	9	8	7
PART TIME	0	0	0	0
TOTAL	9	9	8	7
SIGNIFICANT CHANGES				
FY2020 Revised: Emergency Vehicle Tech is now in Fire Department. FY2021: 1 (one) equipment mechanic position discontinued.				

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

CULTURE AND RECREATION

The Cultural and Recreational Departments include the following:

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



GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	830,017	829,082	975,736	674,219
Benefits	367,867	399,666	418,331	322,540
Supplies	75,285	111,205	98,395	92,200
Maintenance of Equipment	95,117	117,300	99,850	63,550
Miscellaneous Services	332,515	438,800	400,964	349,874
Sundry Charges	-	80	80	80
TOTAL	1,700,801	1,896,133	1,993,356	1,502,463
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	15	15	13	11
Custodian/Building Maintenance	1	1	1	1
Electric Utility	1	1	1	1
Athletic Super	0	1	1	1
Recreation Specialist	2	1	1	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	25	26	24	21
PART TIME	6	5	5	5
TOTAL	31	31	29	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
2021**



CITY OF LUFKIN, TEXAS

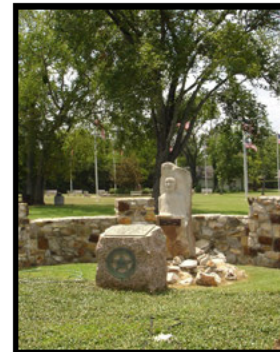
Parks and Recreation / Administration

GENERAL FUND

DIVISION: Administration

DIVISION DESCRIPTION

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



Bronaugh Park

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Parks and Recreation / Park Maintenance

GENERAL FUND

DIVISION: Park Maintenance

DIVISION DESCRIPTION

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



Big Climber at Kiwanis Park

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	579,742	552,831	767,199	475,245
Benefits	270,753	295,392	329,349	245,515
Supplies	72,532	106,355	91,940	88,800
Maintenance of Equipment	95,117	117,300	99,850	63,550
Miscellaneous Services	314,090	415,448	380,344	337,869
TOTAL	1,332,234	1,487,326	1,668,682	1,210,979
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Superintendent	1	1	1	1
Crew Leader I	2	2	2	2
Crew Leader II	1	1	1	1
Laborer	15	15	15	13
Electric Utility	1	1	1	1
Custodian / Building Maintenance	1	1	1	1
FULL TIME	21	21	21	19
PART TIME	0	0	0	0
TOTAL	21	21	21	19



GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

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



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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	842,080	927,606	863,840	929,462
Benefits	381,710	408,644	401,291	420,139
Supplies	212,104	205,210	202,010	198,850
Maintenance of Equipment	4,197	3,750	2,950	2,950
Miscellaneous Services	149,160	199,323	187,523	173,638
TOTAL	1,589,251	1,744,533	1,657,614	1,725,039
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Zoo Director	1	1	1	1
Education Services Director	1	1	1	1
General Curator	1	1	1	1
Zoo Veterinarian	1	1	1	1
Clerk Journeyman	1	1	1	1
Collection Manager	4	4	4	4
Assistant Collection Manager	3	3	3	3
Zoo Keepers	7	7	7	7
Crewleader II	1	1	1	1
Maintenance Worker	3	3	3	3
Cashier	2	2	2	2
Office Assistant (P/T)	1	1	1	1
Educator / Interpreter	1	1	1	1
Seasonal Zoo Attendants(P/T)	2	1	1	1
FULL TIME	26	26	26	26
PART TIME	2	2	2	2
TOTAL	28	28	28	28
SIGNIFICANT CHANGES				



GENERAL FUND

MISSION

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

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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



WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	370,009	384,821	385,461	318,265
Benefits	166,420	170,559	171,673	146,961
Supplies	16,162	19,950	15,800	15,750
Maintenance of Equipment	30,213	36,250	35,520	35,685
Miscellaneous Services	61,557	75,180	66,455	65,740
TOTAL	644,361	687,030	674,909	582,401
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Library Director	1	1	1	1
Assistant Library Director	1	1	1	1
Clerk-Entry Level	4	4	4	3
Library Assistant	2	2	2	2
Clerk Apprentice	1	1	1	1
Library Assistant IT-Tech	1	1	1	1
Library Aide (Part time)	5	5	5	3
Library Assistant (Summer)	1	1	2	0
Custodian	1	1	1	1
FULL TIME	11	11	11	10
PART TIME	7	7	7	3
TOTAL	18	18	18	13

SIGNIFICANT CHANGES

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Non—Departmental

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

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

Unemployment Insurance Claims	\$ 5,000
Liability Insurance Premium	\$ 196,747
Contingency Amount	\$ 75,000
Lease Payments: Principal and Interest	\$ 113,474
Retiree Insurance Premium Transfer	\$ 165,000

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services		-		
Benefits	6,381	5,000	-	5,000
Supplies	3,950	4,000	4,000	4,000
Maintenance	86,892	87,756	85,618	87,756
Miscellaneous Services	246,304	271,747	272,474	310,221
Capital	11,993	-	-	-
Debt Service	-	17,458	17,458	17,458
Transfer	473,240	200,000	200,000	165,000
TOTAL	828,760	585,961	579,550	589,435

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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.

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Utility Collections

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	2018-2019 Actual	2019-2020 Revised	2020-2021 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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	431,989	397,612	400,894	350,461
Benefits	226,933	188,112	191,076	167,239
Supplies	83,727	103,830	100,230	96,610
Maintenance of Equipment	21,978	31,050	34,150	49,920
Miscellaneous Services	154,514	160,077	218,187	53,146
TOTAL	919,141	880,681	944,537	717,376

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Director of Utility Collections	1	1	0	0
Utility Collection Supervisor	0	0	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
Maint. Worker– W/S	0	0	1	1
Meter Reader	2	2	2	2
FULL TIME	12	12	13	12
PART TIME	0	0	0	0
TOTAL	12	12	13	12

SIGNIFICANT CHANGES

FY 2020: Director of Utility Collections discontinued. Created Utility Collections Supervisor. Maint. Worker –W/S transferred to Utility Collections.
FY2021: Office manager position discontinued.

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Utility Collections / Billing and Collection

WATER / WASTEWATER FUND

DIVISION: Billing and Collection

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	271,938	242,215	245,417	193,859
Benefits	138,792	112,862	115,929	93,658
Supplies	67,919	87,430	84,130	74,660
Maintenance of Equipment	4,200	5,130	8,230	9,260
Miscellaneous Services	117,338	118,990	169,420	11,205
TOTAL	600,187	566,627	623,126	382,642

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Utility Collections / Meter Reading

WATER / WASTEWATER FUND

DIVISION: Meter Reading

DIVISION DESCRIPTION

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Crew Leader	1	1	1	1
Meter Maintenance Worker	2	2	2	2
Maint. Worker—W/S	0	0	1	1
Meter Reader	2	2	2	2
FULL TIME	5	5	6	6
PART TIME	0	0	0	0
TOTAL	5	5	6	6

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Wastewater Treatment

WATER / WASTEWATER FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

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



Wastewater Treatment Plant Aeration Basin

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	663,025	746,422	730,450	763,583
Benefits	333,683	324,301	316,672	323,380
Supplies	310,255	312,315	325,750	332,550
Maintenance of Equipment	184,944	181,500	187,800	190,800
Miscellaneous Services	552,514	692,006	590,534	701,080
TOTAL	2,044,421	2,256,544	2,151,206	2,311,393

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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

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Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Wastewater Treatment / Administration

WATER / WASTEWATER FUND

DIVISION: Administration

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	203,728	249,748	254,440	257,406
Benefits	104,134	98,975	99,872	99,775
Supplies	10,792	11,790	10,000	10,000
Maintenance of Equipment	279	1,000	800	3,800
Miscellaneous Services	411,270	529,712	441,240	536,080
TOTAL	730,203	891,225	806,352	907,061
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



CITY OF LUFKIN, TEXAS

Wastewater Treatment / Operations

WATER / WASTEWATER FUND

DIVISION: Operations

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	155,617	181,447	164,697	197,206
Benefits	90,725	79,043	75,655	82,553
Supplies	235,576	236,950	256,150	256,150
Miscellaneous Services	5,368	5,000	2,000	2,000
TOTAL	487,286	502,440	498,502	537,909
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



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	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	228,011	239,057	235,143	232,609
Benefits	117,150	112,653	107,181	107,314
Supplies	42,861	42,275	40,500	47,300
Maintenance of Equipment	184,665	180,500	187,000	187,000
Miscellaneous Services	52,151	57,294	57,294	61,000
TOTAL	624,838	631,779	627,118	635,223
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



CITY OF LUFKIN, TEXAS

Wastewater Treatment / Laboratory

WATER / WASTEWATER FUND

DIVISION: Laboratory

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	75,669	76,170	76,170	76,362
Benefits	21,674	33,630	33,964	33,738
Supplies	21,026	21,300	19,100	19,100
Miscellaneous Services	83,725	100,000	90,000	102,000
TOTAL	202,094	231,100	219,234	231,200
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021**



CITY OF LUFKIN, TEXAS

Water Production

WATER / WASTEWATER FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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



Water Storage Tank on Whitehouse Drive

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	51,289	54,730	55,608	55,558
Benefits	31,807	30,535	30,280	29,717
Supplies	322,711	318,900	312,700	313,200
Maintenance of Equipment	143,463	139,500	139,000	150,000
Miscellaneous Services	1,144,183	1,560,239	1,366,589	1,461,761
TOTAL	1,693,453	2,103,904	1,904,177	2,010,236
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



CITY OF LUFKIN, TEXAS

Water Production / Operations

WATER / WASTEWATER FUND

DIVISION: Operations

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	51,289	54,730	55,608	55,558
Benefits	31,807	30,535	30,280	29,717
Supplies	303,702	307,400	302,000	302,000
Miscellaneous Services	1,140,742	1,555,600	1,360,700	1,456,840
TOTAL	1,527,540	1,948,265	1,748,588	1,844,115
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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**2021****CITY OF LUFKIN, TEXAS**

Water Production / Maintenance

WATER / WASTEWATER FUND

DIVISION: Maintenance**DIVISION DESCRIPTION**

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Water/Sewer Utilities

WATER / WASTEWATER FUND

these functions in as timely and accurate manner as possible.

MISSION

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

WORK PROGRAM

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

DESCRIPTION OF SERVICES PROVIDED

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	1,387,516	1,435,205	1,216,927	1,344,174
Benefits	703,052	638,967	574,311	591,702
Supplies	229,762	278,070	251,400	239,400
Maintenance of Equipment	858,933	924,595	913,940	915,710
Miscellaneous Services	376,262	497,126	483,851	485,726
Capital	-	-	4,175	-
TOTAL	3,555,525	3,773,963	3,444,604	3,576,712

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	0	1
Clerk Journeyman	1	1	1	0
Project Planner	1	1	1	0
Hydrant Maintenance	1	1	1	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	7	5
PLC Advance Tech	1	1	1	1
Construction Supervisor	1	1	1	1
Elect Utility Journeyman	1	1	1	1
Heavy Equipment Operator	3	3	3	3
Lift Station Operator	1	1	1	1
Maintenance Supervisor	1	1	1	1
FULL TIME	38	38	37	33
PART TIME	0	0	0	0
TOTAL	38	38	37	33

SIGNIFICANT CHANGES

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Water/Sewer Utilities/Administration

WATER / WASTEWATER FUND

of service to the water distribution and sewer collections systems.

DIVISION: Water/Sewer Administration

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	314,364	317,864	317,864	259,988
Benefits	147,780	129,522	130,691	108,234
Supplies	19,340	23,720	21,000	19,000
Maintenance of Equipment	11,484	16,260	15,060	15,060
Miscellaneous Services	70,119	91,235	83,960	72,726
TOTAL	563,087	578,601	568,575	475,008
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	0	1
Clerk Journeyman	1	1	1	0
Project Planner	1	1	1	0
Maintenance Worker-Hydrant	1	1	1	0
FULL TIME	7	7	7	5
PART TIME	0	0	0	0
TOTAL	7	7	7	5

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Water/Sewer Utilities/Water Utilities

WATER / WASTEWATER FUND

DIVISION: Water Utilities

DIVISION DESCRIPTION

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

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	484,179	533,004	418,745	500,300
Benefits	257,732	241,324	203,815	225,724
Supplies	67,304	71,510	66,900	61,900
Maintenance of Equipment	490,711	533,130	533,130	531,400
Miscellaneous Services	58,132	87,228	87,228	91,000
TOTAL	1,358,058	1,466,196	1,309,818	1,410,324
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	3	2
Water Utility Customer Service Inspector	1	1	1	1
Laborer	5	5	5	5
FULL TIME	14	14	14	13
PART TIME	0	0	0	0
TOTAL	14	14	14	13

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Water/Sewer Utilities/Sewer Utilities

WATER / WASTEWATER FUND

DIVISION: Sewer Utilities

DIVISION DESCRIPTION

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

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	588,973	584,337	480,318	583,886
Benefits	297,540	268,121	239,805	257,744
Supplies	143,118	182,840	163,500	158,500
Maintenance of Equipment	356,738	375,205	365,750	369,250
Miscellaneous Services	248,011	318,663	312,663	322,000
Capital	-	-	4,175	-
TOTAL	1,634,380	1,729,166	1,566,211	1,691,380

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Crew Leader III	1	1	1	1
Light Equipment Operator	4	4	4	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	4	3
FULL TIME	17	17	17	15
PART TIME	0	0	0	0
TOTAL	17	17	17	15

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Non—Departmental

WATER / WASTEWATER FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Benefits	1,935	-	-	-
Supplies	750	1,000	1,000	1,000
Equipment Maintenance	28,361	28,462	28,462	28,462
Miscellaneous Services	249,781	335,623	353,673	335,623
Sundry Charges	4,980,272	5,190,019	5,190,019	5,136,132
Debt Service	37	-	-	-
Transfers	3,874,063	3,858,752	3,942,086	3,129,220
Capital Outlay	9,900	-	-	-
TOTAL	9,145,099	9,413,856	9,515,240	8,630,437

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



Fiscal Year
2021



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
2021**



CITY OF LUFKIN, TEXAS

Solid Waste Department

SOLID WASTE / RECYCLING FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

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



The Litter Critter

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	994,404	976,860	1,011,703	968,039
Benefits	481,304	454,054	437,661	453,220
Supplies	392,514	392,200	387,200	377,600
Maintenance of Equipment	256,910	252,500	241,250	225,000
Miscellaneous Services	1,829,151	1,946,141	1,928,741	1,946,126
TOTAL	3,954,283	4,021,755	4,006,555	3,969,985

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	2	2	1	1
FULL TIME	26	26	25	25
PART TIME	0	0	0	0
TOTAL	26	26	25	25

SIGNIFICANT CHANGES

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Solid Waste / Administration

SOLID WASTE / RECYCLING FUND

DIVISION: Administration

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	205,186	208,587	208,087	208,077
Benefits	101,775	88,515	88,986	88,168
Supplies	30,566	27,900	27,900	31,100
Maintenance of Equipment	2,000	2,000	2,000	2,000
Miscellaneous Services	33,690	46,370	40,370	38,980
TOTAL	373,217	373,372	367,343	368,325
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Solid Waste Director	1	1	1	1
Solid Waste Assistant Director	1	1	1	1
Clerk –Journeyman	2	2	2	2
Maintenance Worker	1	1	0	0
FULL TIME	5	5	4	4
PART TIME	0	0	0	0
TOTAL	5	5	4	4

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Solid Waste / Residential Collections

SOLID WASTE / RECYCLING FUND

DIVISION: Residential Collections

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	164,264	219,044	217,134	193,029
Benefits	102,936	103,675	97,633	88,796
Supplies	105,751	102,000	100,000	92,000
Maintenance of Equipment	107,264	95,000	84,000	57,500
Miscellaneous Services	606,919	625,990	625,990	597,241
TOTAL	1,087,134	1,145,709	1,124,757	1,028,566
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



SOLID WASTE / RECYCLING FUND

DIVISION: Commercial Collection

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	242,500	298,421	281,972	296,821
Benefits	135,545	139,061	128,070	138,369
Supplies	139,641	136,000	136,500	136,000
Maintenance of Equipment	92,307	95,500	95,250	95,500
Miscellaneous Services	705,708	734,943	735,543	742,823
TOTAL	1,315,701	1,403,925	1,377,335	1,409,513
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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

Fiscal Year
2021



SOLID WASTE / RECYCLING FUND

DIVISION: Special Collections

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	316,485	178,867	231,682	174,359
Benefits	102,965	88,644	88,610	89,726
Supplies	29,514	35,300	31,050	30,500
Maintenance of Equipment	26,690	30,000	30,000	35,000
Miscellaneous Services	163,413	186,990	184,990	192,720
TOTAL	639,067	519,801	566,332	522,305
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



CITY OF LUFKIN, TEXAS

Solid Waste / Roll-off Collections

SOLID WASTE /RECYCLING FUND

DIVISION: Roll-off Collections

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	65,969	71,941	72,828	95,753
Benefits	38,083	34,159	34,362	48,161
Supplies	87,042	91,000	91,750	88,000
Maintenance of Equipment	28,649	30,000	30,000	35,000
Miscellaneous Services	319,421	351,848	341,848	374,362
TOTAL	539,164	578,948	570,788	641,276
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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

2021



CITY OF LUFKIN, TEXAS

Solid Waste / Recycling

SOLID WASTE / RECYCLING FUND

MISSION

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

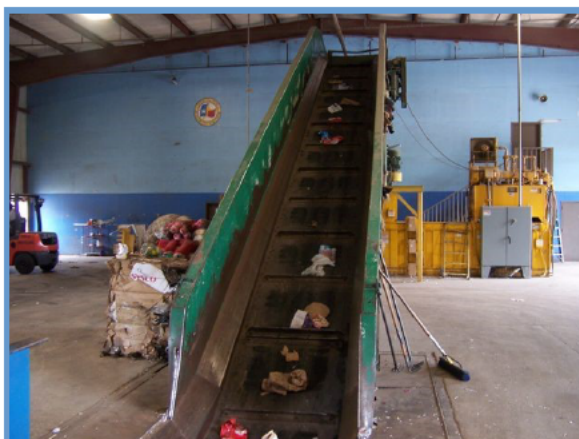
neighboring counties and other purchasing decisions that promote efficiencies within the department.

DESCRIPTION OF SERVICES PROVIDED

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

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



Sorting recyclables at the Lufkin Recycling Center

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	125,932	138,776	98,228	95,973
Benefits	96,595	89,119	71,953	63,497
Supplies	57,045	54,300	36,800	57,300
Maintenance of Equipment	81,245	49,000	28,000	44,450
Miscellaneous Services	119,327	176,189	159,689	115,074
TOTAL	480,144	507,384	394,670	364,994
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Laborer	5	5	4	2
Maintenance Worker	1	1	1	1
FULL TIME	6	6	5	3
PART TIME	0	0	0	0
TOTAL	6	6	5	3
SIGNIFICANT CHANGES				
FY2020 Revised-Discontinued labor position. FY2021: Two (2) laborer positions discontinued.				

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Non—Departmental

SOLID WASTE / RECYCLING FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021**



CITY OF LUFKIN, TEXAS

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

HOTEL / MOTEL TAX FUND

MISSION

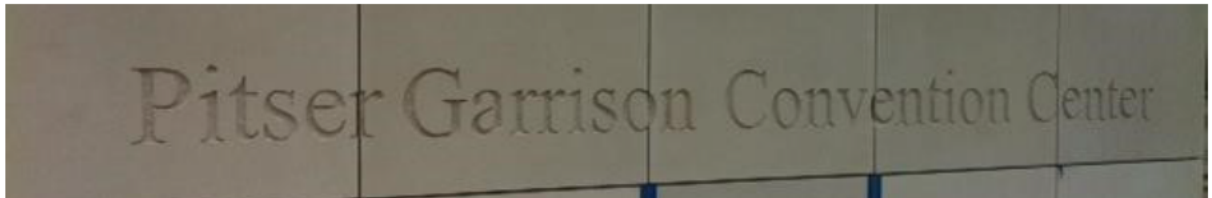
The mission of the Pitser Garrison Civic Center is to provide a safe, beneficial, and enjoyable facility for special events and concerts for citizens, tourists and visitors to Lufkin.

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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



WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

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

SIGNIFICANT CHANGES

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**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Hotel/Motel Tax Fund - Tax Appropriations

HOTEL / MOTEL TAX FUND

MISSION

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

WORK PROGRAM

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

DESCRIPTION OF SERVICES PROVIDED

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

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Hotel / Motel Tax Fund—Non departmental

HOTEL / MOTEL TAX FUND

MISSION

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

WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budgets include the following items:

Liability Insurance Premium \$ 5,603

DESCRIPTION OF SERVICES PROVIDED

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

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

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



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	2020-2021 Budget
This is a non-operational department			

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Concession Stand Workers	25	25	25	25
FULL TIME	-	-	-	-
PART TIME	25	25	25	25
TOTAL	25	25	25	25

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Recreation / Softball

SPECIAL RECREATION FUND

DIVISION: Softball

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Recreation / Volleyball

SPECIAL RECREATION FUND

DIVISION: Volleyball

DIVISION DESCRIPTION

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Supplies	-	300	370	525
Miscellaneous Services	-	-	-	-
TOTAL	-	300	370	525

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Recreation / Basketball

SPECIAL RECREATION FUND

DIVISION: Basketball

DIVISION DESCRIPTION

This division is provided for youth and adult basketball programs.

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Recreation / Football

SPECIAL RECREATION FUND

DIVISION: Football

DIVISION DESCRIPTION

This division is provided for youth football programs.

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Recreation / Gymnastics

SPECIAL RECREATION FUND

DIVISION: Gymnastics

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



SPECIAL RECREATION FUND

DIVISION: Special Events

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Recreation / Recreation Classes

SPECIAL RECREATION FUND

DIVISION: Recreation Classes

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Recreation / Baseball

SPECIAL RECREATION FUND

DIVISION: Baseball

DIVISION DESCRIPTION

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

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Recreation / Concessions

SPECIAL RECREATION FUND

DIVISION: Concessions

DIVISION DESCRIPTION

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Recreation—Non departmental

SPECIAL RECREATION FUND

MISSION

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

WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budgets include the following items:

Transfer to General Fund \$ 59,769

DESCRIPTION OF SERVICES PROVIDED

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

Description		2018-2019 Actual	2019-2020 Revised	2020-2021 Budget
This is a non operational department and does not have performance measures.				
EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Transfers	59,769	59,769	59,769	59,769
TOTAL	59,769	59,769	59,769	59,769
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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	2020-2021 Budget
This is a non-operational department				
EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Supplies	10,643	13,600	8,500	9,550
Maintenance of Equipment	4,909	3,570	2,700	2,700
Miscellaneous Services	182,803	173,925	164,850	66,650
TOTAL	198,355	191,095	176,050	78,900
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Ellen Trout Zoo

ZOO BUILDING FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Municipal Court

COURT SECURITY / TECHNOLOGY FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Municipal Court / Technology

COURT SECURITY / TECHNOLOGY FUND

DIVISION: Technology

DIVISION DESCRIPTION

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

EXPENDITURES	2017-2018 Actual	2018-2019 Approved	2018-2019 Revised	2019-2020 Budget
Maintenance of Equipment	409	1,300	1,300	1,500
TOTAL	409	1,300	1,300	1,500

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Municipal Court / Security

COURT SECURITY / TECHNOLOGY FUND

DIVISION: Security

DIVISION DESCRIPTION

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Non—Departmental

COURT SECURITY / TECHNOLOGY FUND

MISSION

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

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

DESCRIPTION OF SERVICES

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

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

Fiscal Year
2021



Community Development/Downtown

DESCRIPTION OF SERVICES

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Animal Control

ANIMAL CONTROL—KURTH GRANT FUND

MISSION

This is a designated fund used exclusively for Animal Control.

WORK PROGRAM

There is no work program associated with this fund.

The following items are budgeted in this department:

DESCRIPTION OF SERVICES PROVIDED

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

Transfer to General Fund \$90,000

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Animal Control

ANIMAL'S ATTIC GIFT SHOP FUND

MISSION

This is a designated fund used exclusively for Animal Control.

WORK PROGRAM

There is no work program associated with this fund.

DESCRIPTION OF SERVICES PROVIDED

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

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Equipment Amortization

EQUIPMENT ACQUISITION AND REPLACEMENT FUND

MISSION

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

department under the management of the Human Resources Department..

WORK PROGRAM

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

DESCRIPTION OF SERVICES PROVIDED

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

COMPONENT UNITS

COMPONENT UNITS

ECONOMIC DEVELOPMENT FUND– COMPONENT UNIT

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

LUFKIN CONVENTION AND VISITORS BUREAU – COMPONENT UNIT

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

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

**Fiscal Year
2021**



CITY OF LUFKIN, TEXAS

Economic Development Corp.

ECONOMIC DEVELOPMENT FUND – COMPONENT UNIT

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



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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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
2021



CITY OF LUFKIN, TEXAS

Economic Development / Non-departmental

ECONOMIC DEVELOPMENT FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budget includes the following item:

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

EXPENDITURES	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
Personnel Services	-	-	-	-
Supplies	50	-	-	35
Miscellaneous Services	3,805	3,805	3,805	3,805
Sundry Charges	15,910	33,340	33,340	10,890
Transfers	453,293	-	-	-
Debt Service	27,762	189,476	189,476	565,321
TOTAL	500,820	226,621	226,621	580,051
AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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.

DESCRIPTION OF SERVICES PROVIDED

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

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

WORK PROGRAM

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

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

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

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

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 Budget
LCVB Director	1	1	1	1
Clerk Journeyman	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	0	0	0	0
TOTAL	2	2	2	2

SIGNIFICANT CHANGES				

Fiscal Year
2021



LUFKIN CONVENTION & VISITORS BUREAU FUND

Division: Administration

Lufkin Convention & Visitor Bureau / Administration

CITY OF LUFKIN, TEXAS

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

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

Fiscal Year
2021



LUFKIN CONVENTION & VISITORS BUREAU FUND

Division: Main Street

Lufkin Convention & Visitor Bureau / Main Street

CITY OF LUFKIN, TEXAS

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

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

Fiscal Year
2021



CITY OF LUFKIN, TEXAS

Lufkin Convention & Visitor Bureau / Non-departmental

LUFKIN CONVENTION & VISITORS BUREAU FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

Continue providing accurate estimates for items budgeted in this department.

Non-departmental budget includes the following item:

General and Administrative Charges \$ 420

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

AUTHORIZED POSITIONS	2018-2019 Actual	2019-2020 Approved	2019-2020 Revised	2020-2021 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 2021 is \$0.531135. Although there is no other legal debt limit, the City's policy is to maintain a general obligation debt limit wherein the total outstanding tax-supported debt shall not exceed 5% of the total annual taxable assessed valuation of taxable property. The City's net taxable assessed valuation for Fiscal 2021 is \$2,396,125,132, which, when calculated, provides a policy debt limit of \$119,806,257. The City's total estimated outstanding debt for Fiscal 2021 is \$40,595,000

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

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

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

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

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

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

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

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

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

REVENUE BOND DEBT SERVICE

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

CITY OF LUFKIN
DEBT SERVICE FUND
Fiscal 2021 Operating Budget

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

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

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

GENERAL OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
All Series

Fiscal Year	<u>Principal</u>	<u>Interest 15-Feb</u>	<u>Interest 15-Aug</u>	<u>Paying Agent Fees</u>	<u>Total</u>
2021	4,830,000	663,151	618,186	6,750	6,118,087
2022	3,940,000	546,811	535,186	6,750	5,028,747
2023	3,365,000	487,445	486,770	6,750	4,345,965
2024	3,435,000	440,161	439,411	6,750	4,321,322
2025	3,150,000	391,036	390,286	6,000	3,937,322
2026	2,700,000	340,099	339,349	5,250	3,384,698
2027	2,925,000	298,678	283,003	4,500	3,511,181
2028	2,525,000	256,759	240,634	3,750	3,026,143
2029	2,610,000	217,118	200,543	3,750	3,031,411
2030	2,250,000	179,315	168,665	3,750	2,601,730
2031	2,325,000	145,190	134,390	3,750	2,608,330
2032	1,755,000	109,987	98,662	3,000	1,966,649
2033	1,790,000	83,260	71,785	3,000	1,948,045
2034	1,075,000	55,925	44,000	1,500	1,176,425
2035	290,000	38,400	38,400	750	367,550
2036	300,000	32,600	32,600	750	365,950
2037	315,000	26,600	26,600	750	368,950
2038	325,000	20,300	20,300	750	366,350
2039	340,000	13,800	13,800	750	368,350
2040	350,000	7,000	7,000	750	364,750
Total	<u>\$40,595,000</u>	<u>\$4,253,335</u>	<u>\$4,089,270</u>	<u>\$66,000</u>	<u>\$47,373,605</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		Interest	Interest	Paying	
<u>Year</u>	<u>Principal</u>	<u>15-Feb</u>	<u>15-Aug</u>	<u>Agent</u>	<u>Total</u>
2021	470,000	17,650	17,650	750	506,050
2022	485,000	12,950	12,950	750	511,650
2023	325,000	7,797	7,797	750	341,344
2024	315,000	3,938	3,938	750	323,626
Totals	<u>\$1,595,000</u>	<u>\$42,335</u>	<u>\$42,335</u>	<u>\$3,000</u>	<u>\$1,682,670</u>

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

Original Issue: \$7,100,000

Dated: December 15, 2012

Interest Rate: 2.0 - 4.0%

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

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

Original Issue: \$5,100,000

Dated: December 31, 2013

Interest Rate: 2.5 - 3.45%

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

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

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

Original Issue: \$4,970,000

Dated: May 19, 2015

Interest Rate: 2.0 - 3.0%

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

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

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

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

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

Original Issue: \$4,630,000

Dated: June 4, 2020

Interest Rate: 3.0 - 4.0%

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

CAPITAL FUNDS

CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvement program is developed and presented during the annual budget process. It identifies major infrastructure repair, rehabilitation needs, and maintains a facilities master plan that documents construction/modification of City facilities. The capital improvement program includes both capital expenditures and capital projects.

A capital expenditure is defined as a long-lived tangible asset with a value in excess of \$5,000 and a useful life of more than a year. Assets includes furniture, vehicles, equipment, and fixtures.

Capital projects include acquisitions or the construction of major capital facilities or equipment. Capital projects are normally in excess of \$50,000 and can be new or improvements to buildings, water & sewer lines, etc. Capital projects are funded with tax supported funds or revenue supported funds.

➤ TAX SUPPORTED FUNDS

Tax supported funds are governmental fund types that are budgeted on a project basis which may span more than one year. Any funds not spent in current year will automatically be carried forward to the next year until the project is completed. The project is generally discussed as part of the capital improvements program during strategic planning and adopted during the budget process. Funding sources include transfers from operating funds, general obligation bond issues, certificates of obligation issues, grants and donations. Some projects may be approved or modified during the course of the year through budget amendments as necessitated by changing events.

➤ REVENUE SUPPORTED FUNDS

Revenue supported funds are enterprise fund types that are budgeted on a project basis which may span more than one year. Any funds not spent in current year will automatically be carried forward to the next year until the project is completed. The project is generally discussed as part of the capital improvements program during strategic planning and adopted during the budget process. Funding sources include revenue bonds, transfers from enterprise funds, certificates of obligation issues, state revolving fund bonds, grants and donations. Some projects may be approved or modified during the course of the year through budget amendments as necessitated by changing events.

RENEWAL AND REPLACEMENT FUNDS

The City maintains two renewal and replacement funds: the Water/Wastewater Renewal & Replacement Fund and the Solid Waste/Recycling Renewal & Replacement Fund. These funds were established in fiscal 1996 to provide long-term funding to replace exhausted equipment and to provide funds for replacement and/or expansion of plant facilities. Cash transfers from the

Water/Wastewater Fund in an amount equal to the second preceding year's depreciation charges less the amount required for the Equipment Acquisition and Replacement Fund, fund this Fund. The City Council modified the policy effective October 1, 2009 to reserve 25% of the actual cash transfer for system expansion. The City Council modified the policy for the Solid Waste/Recycling Renewal & Replacement Fund to eliminate any funding requirements in fiscal 2007 and thereafter with the implementation of the Equipment Acquisition and Replacement Fund which is used to replace rolling stock for the City. Projects will continue to be funded from the Solid Waste/Recycling Renewal & Replacement Fund until all reserves are depleted.

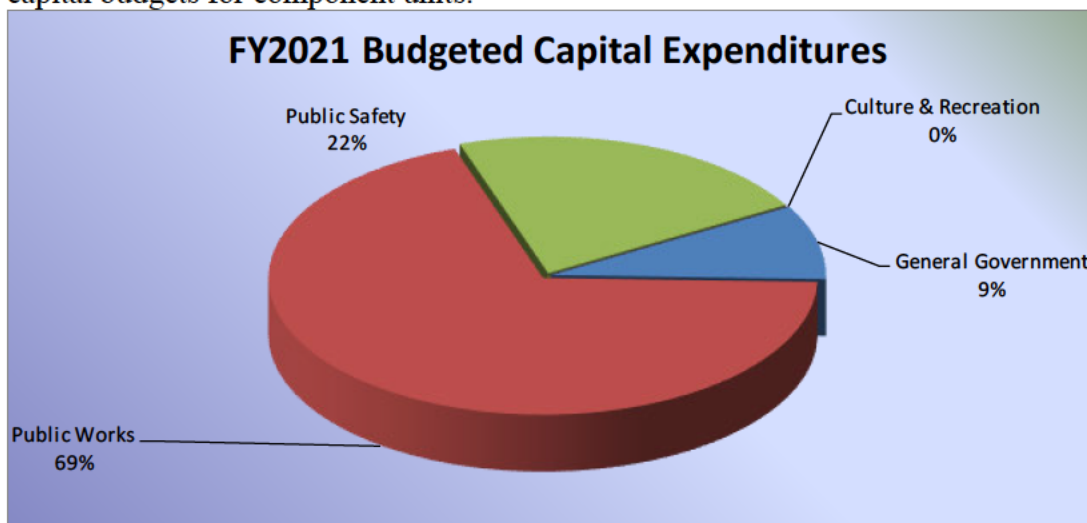
EQUIPMENT ACQUISITION AND REPLACEMENT FUND

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. An amount equivalent to the annual straight line depreciation expense is prorated and transferred to this fund on a monthly basis for the purpose of accumulating funds necessary to replace and acquire new equipment. These expenditures are completed within the budget year and are adopted as part of the annual operating budget process.

2021 Budgeted Capital Expenditures (New Projects)

Responsibility Center	Included in Operating Budget	Included in CIP - Tax Supported	Included in CIP - Revenue Supported	Included in Solid Waste Depreciation Fund	Included in Water/ Wastewater Renewal & Replacement Fund	Included in Equipment Acquisition & Replacement Fund	Total
General Government	-	-	-	-	194,000	-	194,000
Public Works	-	-	-	-	1,007,000	520,044	1,527,044
Public Safety	-	-	-	-	-	482,387	482,387
Community Development	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,201,000	\$ 1,002,431	\$ 2,203,431

The summary does not include projects funded by grants, contributions from outside sources, or capital budgets for component units.



CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is a long-range capital budget typically covering a three to ten year time frame and including major capital purchases and/or construction projects that are funded through bonds, operating revenues, grants or other funding mechanisms.

City Council approved funding for a new Comprehensive Plan, and a new Capital Improvements Plan to be developed. The Capital Improvement program would be a seven-year program that would encompass years 2020, 2022, and 2024. Projects and cost estimates are in the developmental stages, which will be reviewed and approved by Council.

Non routine equipment purchases and/or projects included in the CIP are required to have a life of more than 15 years and a minimum cost of \$50,000. Bonds and Certificates of Obligation (CO's) typically fund expenditures meeting this definition, although occasionally grants and donations will also fund expenditures meeting this definition.

Certificates of Obligation are issued periodically to provide adequate cash for planned projects and equipment purchases. In addition, transfers may be made from other funds to provide sources to pay for planned capital expenditures.

The CIP contains the following categories:

- **Tax Supported Projects** – funded by the debt portion of the ad valorem taxes collected annually or governmental fund balance. Tax supported projects fall into the following sub-categories:
 - **General Government** – includes projects related to Administration, Finance and/or projects common to multiple governmental fund departments.
 - **Public Safety** – includes Police, Fire, Municipal Court, Animal Control and Inspection Services projects.
 - **Culture and Recreation** – includes Parks, Zoo, Library, and Civic Center projects.
 - **Public Works** – includes streets and drainage, curb and gutter, sidewalk construction.
- **Revenue supported projects** are funded by revenues of the enterprise funds, i.e. Water/Wastewater and Solid Waste/Recycling and fall into the following sub-categories:
 - **Water** – includes water and water production projects such as transmission and distribution water lines, water line relocation, and water wells.
 - **Wastewater** – includes wastewater treatment plant construction projects, installation of transmission and collection sewer lines, and sewer line relocations.
 - **Solid Waste** – includes capital projects relating specifically to solid waste collection activities.
 - **Recycling** – includes capital projects relating specifically to recycling activities such as building construction and equipment purchases.

Tax Supported Projects

The following table reflects details of the City's non-routine FY2010 thru FY2021 capital projects arranged by responsibility center. Non-routine significant capital projects may or may not have an impact on the operating budget. Operating impacts may include personnel, supplies and service cost depending on the project.

Capital Projects - New, In Progress & Future Planned					
Project	Project Budget	Revised Budget	To-date as of September 30, 2020	Budget Expend for FY2021	Percent Complete
General Government:					
County-wide Radio System	404,118	404,118	339,048	65,070	98%
Twin Disc Building	4,500,000	4,500,000	5,490,179	-	99%
Subtotal	4,904,118	4,904,118	5,829,227	65,070	
Public Safety:					
Bunker Gear	50,960	50,960	48,286	-	100%
Subtotal	50,960	50,960	48,286	0	
Culture & Recreation:					
Recreation Facility	920,000	920,000	945,727	-	98%
Subtotal	920,000	920,000	945,727	0	
Total	5,875,078	5,875,078	6,823,240	65,070	

The City Council had several planning sessions to review capital projects. Some projects that were included in CIP for future years were removed from future plans by the current administration and others added in their place.

REVENUE SUPPORTED PROJECTS

Revenue Supported Capital Projects - New, In Progress & Future Planned					
Project	Project Budget	Revised Budget	To-date Expend as of September 30, 2020	Budget Expend for FY2021	Percent complete
Chlorine Contact Basin	920,000	1,000,000	964,808	35,192	96%
Palm Harbor Line Replacement	5,400	5,400	3,941	-	100%
US69 AFP Water Line Ext	1,500,000	1,500,000	1,393,777	106,223	93%
US59 Utility Relocation-Diboll	1,450,000	1,450,000	933,999	516,001	64%
Homer Alto Line Replacement	80,000	80,000	-	80,000	0%
US59/LP287 Moffett UT Rel	1,546,000	1,546,000	104,624	1,441,376	7%
Well#9 Rehabilitation	230,000	230,000	-	230,000	0%
Total	5,731,400	5,811,400	3,401,149	2,408,792	

Proper maintenance of water and sewer lines will in effect reduce long-term cost for the Water and Wastewater Fund. Although there are some operating cost for these projects, the City will benefit long term in that lines will be kept in operation for longer periods of time with proper maintenance.

WATER/WASTEWATER RENEWAL & REPLACEMENT FUND

Each year as part of the budget process, utility fund departments prepare replacement equipment requests for *routine* capital projects to be funded from the Renewal & Replacement Funds. The City Manager, along with applicable staff, reviews these requests, rank as to importance, and present results to Council for approval. A list of items approved is reflected in the following tables for the Water/Wastewater Renewal and Replacement Fund. Completed items for previous year are shown in blue.

Department	Description	Budget	Expended
WWTP/Water Prod	Fiscal 2009-2011 Completed Projects	5,741,947	5,741,947
	Fiscal 2012 Completed Projects	916,130	783,608
	Fiscal 2013 Completed Projects	2,858,665	2,223,033
	Fiscal 2014 Completed Projects	2,902,750	2,602,748
	Fiscal 2015 Completed Projects	1,363,563	1,357,668
	Fiscal 2016 Completed Projects	735,895	718,212
	Fiscal 2017 Completed Projects	2,763,928	2,354,202
	Fiscal 2018 Completed Projects	1,869,991	1,706,257
	Fiscal 2019 Completed Projects	3,509,798	2,992,055
Prior Years CIP	Move TR Tower to Armory	32,500	-0-
	Top Dresser for Fields	13,500	-0-
	Kiwanis Park Water Ft (3)	9,000	-0-
	Resurface Floor Admin Bldg	20,000	-0-
	Forest Pk Line Replacement	22,000	-0-
	Joplin Line Replacement	5,000	-0-
	US59 Utility Rel-Diboll	1,450,000	95,120
	<i>Subtotal</i>	<i>24,214,667</i>	<i>20,574,850</i>
Added Fiscal 2020:	EM Trailer upgrades	9,925	-0-
	Refrigerator for medications	3,000	-0-
	Zero Turn Mower	8,850	8,702
	Washer/Extractors (2 @15,000)	30,000	24,974
	Fire Rescue Truck	205,465	63,262
	Fixed Read Antenna System	25,000	-0-
	Ranger - UTV	13,000	11,147
	Homer Alto Line Replacement	80,000	-0-
	Meter Replacement Program	391,000	390,116
	Booster Pump Replacement WP #1 BP#3	25,000	22,179
	Chlorine Detection System WP 1 & 2	12,000	12,000
	Radios for PLC Communication	35,000	30,780
	PLC Hardware Repl WP#2	28,000	26,838
	Generator Transfer Switches #12 &15	20,000	16,500
	Blower/Motor Unit#3 Aeration Blower Bldg	100,000	69,185
	Mixer For #3 Digester	250,000	250,000
	800 KW backup generator	425,000	-0-
	Computer Upgrades Windows 10	57,720	57,699
	Analytics NOW	33,140	19,300
	A/C TAC system upgrade	75,000	28,465
	John Deere Hydro field rake	15,000	-0-
	<i>Subtotal</i>	<i>1,842,100</i>	<i>1,031,147</i>

Department	Description	Budget	Expended
Added Fiscal 2021:	2 Towers for Fixed Read Antenna System	128,000	-0-
	Neptune Software Upgrade	66,000	-0-
	Progressive CA Sludge Pump & Motor	15,000	-0-
	Sludge Line Grinder GTB	15,000	-0-
	Belt Thickner	400,000	-0-
	Meter Replacement Program	200,000	-0-
	Pot Holer	70,000	-0-
	Well #9 Rehabilitation	230,000	-0-
	Can Pump Replacement WP#2	50,000	-0-
	Booster Pump #3 Replacement WP #2	27,000	-0-
	<i>Subtotal</i>	<i>1,201,000</i>	<i>-0-</i>
	Total	\$27,257,767	\$21,605,997

EQUIPMENT ACQUISITION & REPLACEMENT FUND

REVENUES

Revenues for the Equipment Acquisition and Replacement Fund are charged to the Departmental budgets to cover the cost of annual depreciation on the City's rolling stock or other machinery and equipment. After a one time initial transfer in from the General, Water/Wastewater and Solid Waste funds in fiscal 2006, annual replacement cost on each piece of equipment will be recorded in this fund until such time as the equipment is ready for replacement. All machinery and equipment is placed on a schedule for replacement based upon anticipated life of the equipment. Revenues for fiscal 2021 are anticipated to be \$2,362,066.

EXPENDITURES

MISCELLANEOUS SERVICES

There are no miscellaneous services expenditures charged to this account for Fiscal 2020.

CAPITAL OUTLAY

All expenditures in the fund are *routine* capital in nature with the exception of the fleet vehicles that the City maintains for employees occasional use while conducting City business. The Fiscal 2021 estimated expenditures are \$1,002,431.

Department	Item to be purchased	Amount
Police Dept	Equipment	100,000
Police Dept	4- Chevy Tahoe	145,387
Police Dept	Sedan	25,000
Fire Dept	Chevrolet 3500 Med Unit	212,000
Solid Waste	Peterbilt Front Loader	317,044
Water Production	John Deere 55HP Backhoe	57,000
Water Production	John Deere Backhoe	91,000
Water & Sewer	Ford F-350 Crew Cab	55,000
Total		<u>\$1,002,431</u>

WORKING CAPITAL BALANCE

City Financial Policies require the Equipment Acquisition & Replacement Fund to maintain a working capital balance of zero or greater. However, excess funds are retained from year to year to be applied toward future purchases. The anticipated working capital balance at fiscal 2021 year-end is \$11,400,382.

ORDINANCE NO. 4826

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

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

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

SECTION I

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

SECTION II

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

SECTION III

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

SECTION IV

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

SECTION V

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

SECTION VI

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

SECTION VII

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

SECTION VIII

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

SECTION IX

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

SECTION X

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

SECTION XI

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

SECTION XII

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

SECTION XIII

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

SECTION XIV

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

SECTION XV

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

SECTION XVI

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

SECTION XVII

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

SECTION XVIII

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

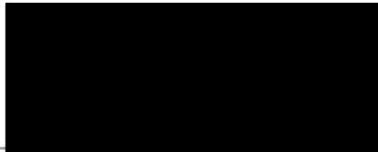
SECTION XIX

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


SECTION XX

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

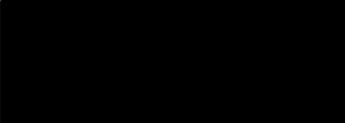
PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas on this the 1st day of September, 2020.


Bob F. Brown, 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 15th day of September, 2020.


Bob F. Brown, Mayor


ATTEST:


Kara Andrepont, City Secretary

APPROVED AS TO FORM:


Erika Neill, Acting City Attorney

ORDINANCE NO. 4827

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

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

SECTION I

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

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

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

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

SECTION II


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

SECTION III

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

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



Bob F. Brown, 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 15th day of September, 2020.



Bob F. Brown, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED AS TO FORM:

Erika Neill, Acting City Attorney

ORDINANCE NO. 4829

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

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

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

SECTION I.

Chapter 51.111 General Sewer Rates

(A) Residential and multi-unit sewer rates:

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

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

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

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

(B) Commercial sewer rates:

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

Monthly general commercial sewer rates are as follows:

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

(C) Industrial sewer rates:

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

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

Where: C_c = Customer charge, \$12.47 per month

V = Metered water use or measured wastewater discharge, per 1,000 gallons.

C_v = User charge for volume, \$2.41 per 1,000 gallons

C_b = User charge for BOD, \$0.004150 x BOD in mg/l per 1,000 gallons

C_s = User charge for TSS, \$0.002271 x TSS in mg/l per 1,000 gallons

(D) Outside the City limits:

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

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


SECTION II.

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


SECTION III.

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

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


Bob F. Brown, Mayor


ATTEST:


Kara Andrepont, City Secretary

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


Bob F. Brown, Mayor

ATTEST:


Kara Andrepont, City Secretary

APPROVED AS TO FORM:


Erika Neill, Acting City Attorney

ORDINANCE NO. 4828

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

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

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

SECTION I.

Chapter 52.15: Water Rates Established.

(A) Residential Water Rates:

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

First 2,000 gallons (minimum)\$13.80

Next 8,000 gallons, per thousand\$3.54

Above 10,000 gallons, per thousand.....\$4.09

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

First 2,000 gallons (minimum)\$20.70

Next 8,000 gallons, per thousand\$5.30

Above 10,000 gallons, per thousand.....\$6.14

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

First 2,000 gallons (minimum)\$23.45

Next 8,000 gallons, per thousand\$6.04

Above 10,000 gallons, per thousand.....\$6.95

(B) Commercial Water Rates:

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

First 2,000 gallons (minimum)\$13.80

Next 48,000 gallons, per thousand\$3.54

Above 50,000 gallons, per thousand.....\$4.09

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

First 2,000 gallons (minimum)\$20.70

Next 48,000 gallons, per thousand\$5.30

Above 50,000 gallons, per thousand.....\$6.14

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

First 2,000 gallons (minimum)\$23.45

Next 48,000 gallons, per thousand\$6.04

Above 50,000 gallons, per thousand.....\$6.95

(C) Irrigation rates:

- (1) Irrigation rates for all water customers inside the city limits per thousand gallons. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2020.

First 2,000 gallons (minimum)\$13.80

Next 8,000 gallons, per thousand\$3.54

Above 10,000 gallons, per thousand.....\$4.09

- (2) Irrigation rates per thousand gallons outside city limits. These rates shall be and become effective with all bills rendered on and after October 1, 2020.

First 2,000 gallons (minimum)\$20.70

Next 8,000 gallons (minimum).....\$5.30

Above 10,000 gallons, per thousand.....\$6.14

- (3) Irrigation rates per thousand gallons for the Burke Water Service Area. The rates listed below shall be and become effective with all bills rendered on and after October 1, 2020.

First 2,000 gallons (minimum)\$23.45

Next 8,000 gallons, per thousand\$6.04

Above 10,000 gallons, per thousand.....\$6.95

(D) Industrial Water Rates:

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

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

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

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

(E) Wholesale water rates:

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

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

(F) Untreated wholesale water rates:

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

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

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

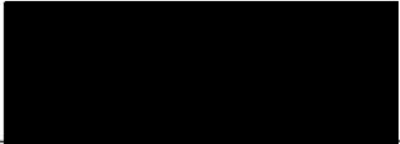
SECTION II.

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


SECTION III.

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

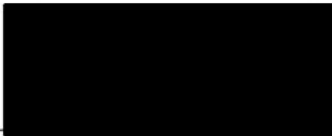
PASSED AND APPROVED on the First Reading by the City Council of the City of Lufkin, Texas on this the 1st day of September, 2020.


Bob F. Brown, Mayor

ATTEST:


Kara Andrepont, City Secretary

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



Bob F. Brown, 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

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

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

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

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

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

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

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

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

BONDED DEBT - the portion of the indebtedness representing outstanding bonds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INFRASTRUCTURE - the underlying permanent foundation or basic framework.

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

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

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

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

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

MATERIALS AND SUPPLIES - materials necessary to conduct departmental activities.

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

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

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

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

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

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

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

REVENUE - funds that a government receives as income.

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

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

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

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

TAX BASE - the total value of all real and personal property in the City as of January 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 much, TMRS is a public trust fund, which has the responsibility of administering the System in accordance with the TMRS Act and bears a fiduciary obligation to the State of Texas, the TMRS member cities and the public employees who are its beneficiaries.

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

Chart of Accounts

Revised 06/06/18

10. Personnel Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10-99:

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

11. Benefits

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

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

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

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

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

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

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

20. Supplies

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

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

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

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

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

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

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

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

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

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

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

40. Machinery/Equipment Maintenance

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

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

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

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

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

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

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

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

50. Services

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

50-02: Office and Equipment rental – Equipment rental includes the cost of renting any equipment or office space on a recurring basis for a fee. It also includes tool allowance provided by the City to mechanics. Office, construction and field equipment such as copier usage, copier leases, printers, cable, backhoes, tractors, portable toilet rentals, etc. are budgeted and charged to this account.

50-03: Insurance- Insurance expense allocated from prepaid insurance account.

50-04: Special services – Special services include accounting, legal, engineering, insurance, advertising, medical exams, background checks, license checks, permit renewals, recording deeds, sports officials' contract services, special investigations, jury duty, court costs, temporary personnel services, janitorial services and rug rental/cleaning services, landscape services, and other similar services. The cost of special services is budgeted and charged to this account.

50-05: Economic Development Corporation Only: Marketing Incentives

50-06: Travel and training – Travel and training includes transportation, registration, meals, lodging and incidentals associated with required job training, professional conferences and similar job related events. The cost associated with travel/training, as well as local mileage reimbursement for business use of personal vehicle is budgeted and charged to this account.

50-12: Freight and delivery service – Freight/delivery service includes transportation costs associated with product delivery to the City FOB shipping point, FedEx, UPS and other similar services. The cost of freight and delivery service is budgeted and charged to this account.

50-13: Dues and memberships – Professional membership dues, including notary and other required license, notary bonds and renewals, in work related organizations, directly related membership subscriptions to professional periodicals, and other expenses are budgeted and charged to this account

50-14: Landfill charges – Charges incurred to dispose of solid waste at the County landfill are budgeted and charged to this account.

50-21: Sewer service – Sewer service includes the sewer treatment service provided by City sewer treatment facilities. Costs incurred for sewer treatment service is budgeted and charged to this account.

50-22: Sanitation service – Sanitation service consists of solid waste and recycling pickup services. Costs incurred for sanitation services are budgeted and charged to this account.

50-23: Electric service – Electric service includes electric power, meter sets and related services provided by electric power companies. Costs incurred for these services are budgeted and charged to this account.

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50-24: Heating fuel service – Costs incurred for water service (Kurth Lake) are budgeted and charged to this account.

50-25: Water service – Costs incurred for natural gas, propane, butane and other heating fuel service are budgeted and charged to this account.

50-40: Special Events – Costs incurred in the production of Special Events such as Bistro, Corks and Forks, Tire Day, Electronic Recycling Day, Downtown Hoedown, Library Programs, Zoo Programs, The Pines special events, etc. to capture the total costs of the event. This also includes City sponsored programs and public events like July 4th. This includes all supplies, rentals, food, and drinks specifically for the event. This does not include consumable supplies which may be used for multiple events.

50-41: Equipment Amortization – Costs incurred for the replacement of equipment. Budgeted amounts will be transferred to the Equipment Acquisition and Replacement Fund annually.

60. Other Charges

60-01: Contributions, gratuities and rewards – Items such as donations, contributions, prizes, and floral arrangements are budgeted and charged to this account.

60-04: Judgments and damages - Judgments and damages include payment of legal judgments awarded against the City and damages to property by the City either negotiated or awarded by the courts. Costs incurred for judgments and damages are budgeted and charged to this account.

60-08: Other charges - This account includes miscellaneous charges not otherwise classified. Costs of this nature are budgeted and charged to this account.

60-50: Bad debts - Bad debts are debts, notes and/or accounts receivables that are judged to be uncollectable. Bad debts should be budgeted and charged to this account.

60-55: General & administrative charges – General and administrative (G&A) charges represent services provided by departments of one Fund to departments of another Fund. G&A charges are budgeted and charged to this account.

70. Debt Service (Finance Use Only)

70-01: Lease payment - principal -This account is used to record the principal portion of a lease purchase payment.

70-02: Lease payment - interest - This account is used to record the interest portion of a lease purchase payment.

70-03: Debt service - principal - This account is used to record the principal portion of a debt service payment.

70-04: Debt service - interest - This account is used to record the interest portion of a debt service payment.

72. Transfer Accounts (Finance Use Only)

72-01: General Fund - This account is used to record transfers to the General Fund.

72-02: Special Recreation Fund - This account is used to record transfers to the Special Recreation Fund.

72-03: 1998 Tax & Rev CO's - This account is used to record transfers to the 1998 Tax & Revenue Certificates of Obligation Fund.

72-09: Park Improvement Fund - This account is used to record transfers to the Park Improvement Fund.

72-17: Insurance Loss Fund - This account is used to record transfers to the Insurance Loss Fund.

72-20: Civic Center Fund - This account is used to record transfers to the Civic Center Fund.

72-21: Group Hospital Insurance Fund - This account is used to record transfers to the Group Hospital Insurance Fund.

72-23: Home Grant Fund - This account is used to record transfers to the Home Grant Fund.

72-24: Animal Control-Kurth Grant - This account is used to record transfers to the Animal Control Kurth Grant Fund.

72-30: Street Construction Fund - This account is used to record transfers to the Street Construction Fund. (Street Const Fund)

72-45: Revenue Bond Debt Service Fund - This account is used to record transfers to the Revenue Bond Debt Service Fund (Rev Bad Debt Svc Fund).

72-53: Asbestos Pipe Replacement Fund - This account is used to record transfers to the Asbestos Pipe Replacement Fund (Asbestos Pipe Replacement Fund).

72-54: 1997 Water & Sewer Improvements Fund - This account is used to record transfers to the 1997 Water & Sewer Improvements Fund. (1997 Water & Sewer Improvement Fund).

72-80: Water/Wastewater Renewal & Replacement Fund - This account is used to record transfers to the Water/Wastewater Renewal and Replacement Fund (Water/Wastewater R&R Fund).

72-81: Water Construction Fund - This account is used to record transfers to the Water Construction Fund (Water Const Fund).

72-82: Sewer Construction Fund - This account is used to record transfers to the Sewer Construction Fund (Sewer Const Fund).

72-84: Solid Waste Renewal & Replacement Fund - This account is used to record transfers to the Solid Waste & Recycling Renewal and Replacement Fund (Solid Waste R&R Fund).

80. Land & Improvements

80-01: Land – This account is used to budget and record the purchase of land and associated costs such as appraisals, negotiations, surveys, abstracts, deed recordings, etc.

80-02: Improvements other than building – Improvements other than buildings include grading, leveling, inspections, first sodding, plantings, terracing, etc. Expenditures associated with these items are budgeted and charged to this account.

80-03: Engineering & design – Engineering and design includes architectural, engineering and design services associated with construction and purchase of capital assets. Expenditures for these services are budgeted and charged to this account.

81. Buildings and Structures

81-01: Buildings – Buildings includes major repair and/or construction of new buildings that meet the City's capitalization policy. Buildings also include structures enclosing pumps, wells or electrical equipment, but not the equipment. Expenditures for buildings are budgeted and charged to this account.

81-02: Streets, structures – Streets, structures include streets, roadways, bridges, culverts, sidewalks and associated items. Expenditures of this nature are budgeted and charged to this account.

81-06: Drainage improvements – Drainage improvements include storm sewers, drains, detention ponds and other items associated with the transfer and control of rainwater. Costs associated with drainage improvements are budgeted and charged to this account.

81-08: Utility relocation – Utility relocation includes relocation of water, sewer, electric and other utility lines. Expenditures of this nature are budgeted and charged to this account.

81-10: Water storage facilities – Water storage facilities include ground and elevated water storage tanks, supports, foundations, buildings, outbuildings. This account does not include piping, pumping and other equipment required for storage construction. Costs associated with water storage facilities are budgeted and charged to this account.

81-11: Water treatment facilities – Water treatment facilities include buildings, holding structures, piping, retaining structures, purification structures; does not include equipment. Costs associated with water treatment facilities, i.e. buildings and structures, are budgeted and charged to this account.

81-13: Water transmission, distribution lines – This account includes transmission and distribution lines used to transport potable water from water wells to treatment facilities and from treatment facilities to end-users. The cost includes the ditch digging, preparation, laying of the line, pressure testing, covering and other costs necessary to deliver potable water from the source to the end user, whether performed by force labor or contractor. All costs associated with water transmission and distribution line construction are budgeted and charged to this account.

81-14: Water wells – Costs of water wells includes platform construction, drilling rigging, outbuildings and other items associated with the building and structure of water wells, but do not include the equipment and machinery necessary for operation. Costs meeting this definition are budgeted and charged to this account.

81-16: Wastewater treatment facilities – Wastewater treatment facilities include the buildings, holding ponds and structures, treatment structures. Not included in this account is machinery and equipment attached to the structures and buildings necessary for operation. Costs meeting this definition are budgeted and charged to this account.

81-17: Sewer collection lines – Sewer collection lines includes the cost of ditch digging, preparation, laying of the line, pressure testing, covering and other costs necessary to transport wastewater from the source to the treatment facility, whether performed by force labor or contractor. Costs meeting this definition are budgeted and charged to this account.

81-30: Sewer lift stations – Sewer lift stations include the station structure and all costs associated with its construction. It does not include machinery and equipment necessary for operation of the lift station. All costs meeting this definition are budgeted and charged to this account.

81-40: Other – This account is used to record all buildings and structures that do not meet the definitions of other Buildings and Structures accounts, and includes structures such as swimming pools, tennis courts, parking lots, play equipment, etc. Costs meeting this definition are budgeted and charged to this account

82. Machinery and Equipment

82-01: Furniture and fixtures - Furniture and fixtures used in this context are defined as equipment, and include desks, chairs, credenzas, tables and similar items meeting the City's capitalization policy. Costs meeting this definition are budgeted and charged to this account.

82-02: Machinery & equipment - Machinery and equipment include off-road machinery and equipment, i.e. backhoes, graders, bush hogs, tractor mowers; fixed machinery, i.e. tub grinders, generators, pumps; office equipment, i.e. paper shredders, calculators, copiers and playground equipment. This account does not include water and wastewater treatment machinery and equipment or computer equipment (meeting capitalization policy), which are covered in other accounts. Costs meeting this definition are budgeted and charged to this account.

82-04: Motor vehicles - Motor vehicles include licensed on-road vehicles, such as automobiles, dump trucks, pickups, tractor-trailer rigs, etc. Costs meeting this definition are budgeted and charged to this account.

82-06: Water system equipment – Water treatment equipment include all machinery and equipment necessary to produce, treat and convey water to meet potable water standards and includes pumps, chlorinators, clarifiers, gauges, etc. Costs meeting this definition are budgeted and charged to this account.

82-08: Wastewater treatment equipment - Wastewater system equipment includes all machinery and equipment necessary to convey and treat wastewater to meet TNRCC standards and includes pumps, chlorinators, clarifiers, digesters, gauges, etc. Costs meeting this definition are budgeted and charged to this account.

82-12: Meters & sets – Meters and sets include the cost of setting the meters and boxes, including material and labor. Costs of meters and sets are budgeted and charged to this account.

82-13: Communications equipment – Communications equipment includes purchase and installation costs of communication systems (telephone, computer, radio frequency) and individual equipment exceeding capitalization criteria. Costs meeting this definition are budgeted and charged to this account.

82-14: Software – Software meeting the City's capitalization criteria are to be budgeted and charged to this account.

82-28: Books – Books include legal volumes, patron library book collections, rare book collections and other volumes and collections that meet the city's capitalization policy. Items meeting this definition are budgeted and charged to this account.

85-99: Reclassification to PP&E - This account is used to reclassify fixed assets from various funds to fixed assets in the fixed asset system, and is used only by the Finance department.

FIXED ASSET POLICY

(Abridged Version)

NEED FOR POLICY:

The City does not have established procedures to account for the purchase, transfer and disposal of its property and equipment (fixed assets). These fixed assets represent a significant resource to the City for accomplishing its services to the citizens.

PURPOSE OF POLICY:

This policy establishes comprehensive guidelines to account for the acquisition, transfer and disposal of fixed assets for all City departments and ensure that the current physical characteristics of property are accurately reflected in City records.

POLICY:

Fixed Assets are long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. For purposes of this policy, capitalization of an asset must meet the following criteria:

1. \$5,000 on tangible personal property (furniture, fixtures, vehicles, computers, off road equipment, etc)
2. \$50,000 on **new** infrastructure including water, sewer, streets, bridges, storm water lines etc.,
3. For **improvements** to buildings, machinery & equipment, and vehicles the capital outlay must be greater than \$10,000 and either extend the useful life for 10 years or be greater than 10% of the original cost of the asset

Example: Replace engine in backhoe for \$13,500 and original cost was \$121,700—over \$10,000 and greater than 10% of the original cost = capital. If cost of the engine was less than \$12,170 and was not expected to extend the life for 10 years, the replacement would be maintenance.

Example: Replace roof on Main Fire Station for \$27,000, original cost was \$18,000—over \$10,000 and greater than 10% of the original cost and will more than likely extend the useful life for 10 years = capital.

Fixed asset acquisitions shall be reviewed and only items meeting the City's capitalization criteria (fixed asset definition) shall be charged to capital accounts.

Generally Accepted Accounting Principles (GAAP) will be followed in recording fixed asset purchases (direct and capital lease), construction work-in-progress, asset retirement, accumulated depreciation and depreciation expense.

MAJOR FIXED ASSET CATEGORIES:

Summary of Major Fixed Asset Categories:

Land 80-01: Is real property for which the City holds the title. The land cost includes appraisals, survey costs, recording fees and other charges necessary to acquire the land.

Buildings 81-01: Is a structure with a foundation and a roof that may or may not have full enclosure.

Improvements other than buildings 81-02 through 81-40: Are those that are not specifically identifiable as the costs to build a building. Assets that are normally included in this category are grading, paving, fencing, playground and picnic equipment, landscaping, irrigation systems, concrete work, miscellaneous structures, plumbing and electrical. Also included are utility improvements such as water and sewer transmission, distribution and collection lines, lift stations, pumping stations, etc.

Machinery and equipment 82-02: Is property that is complete within itself and is not a component (HVAC, plumbing, electrical, etc) of a building. Machinery and equipment such as backhoes, graders, caterpillars, bulldozers, portable generators, copiers, PCs, PC systems, table saws, welding machines, are examples of items included here.

Computer Software 82-14: *(A component of Machinery and equipment)*

Computer software, fixed assets, are purchased programmed computer instructions (application software) having a cost of at least \$10,000 and a useful life of greater than one year. Software developed by City staff is not recorded as a fixed asset unless it meets certain criteria to be determined.

Vehicles 82-04: Is road worthy equipment required to be licensed such as a car, bus, pickup truck, dump truck, motorcycle, or van used for transportation of City employees in the performance of their job duties.

****FIXED ASSETS PURCHASED UNDER CAPITAL LEASE:** (Not in Use in FY 2015)

A leased item must meet one (1) or more of the following criteria to be considered a fixed asset:

- ❖ **Transfer of ownership:** Ownership transfers to the City by the end of the lease term.
- ❖ **Lease purchase option:** Lease has a bargain purchase option (i.e. substantially less than fair market value).
- ❖ **Lease term:** The lease term is 75% or more of the leased property's estimated economic life.
- ❖ **Present value:** The present value of the minimum lease payment at the inception of the lease, excluding executory cost, is 90% or more of the fair market value of the leased property.

ASSET ACQUISITION AND COST BASIS DETERMINATION:

Definition of Acquisition: Obtaining title to a fixed asset by direct purchase, capital lease agreement, construction, donation, transfer, improvement, or condemnation.

- ❖ **Direct purchase:** the purchase price plus the costs necessary to place the asset in use.
- ❖ **Capital Lease:** the lesser of the present value of lease payments or the fair value of the leased property. If no interest rate is stated in the lease, the discount rate should be the incremental borrowing rate for the City as determined by the Finance Department.
- ❖ **Construction:** the costs incurred during construction of an asset including those costs necessary to place the asset in service.
- ❖ **Developer Contributions:** the developer's cost basis for the construction of the asset.
- ❖ **Donation:** the fair market value of the asset on the date of the donation; the assessed value shall be used for land donations.
- ❖ **Transfer:** transfers between departments or locations are recorded at a cost no greater than net book value (cost less accumulated depreciation), the basis in the City's records at the time of transfer.
- ❖ **Improvements:** costs for asset improvements are added to the cost basis if they result in one of the following changes:
 - Additional or more valuable asset services
 - Extension of economic life of the asset
- ❖ **Condemnation:** fixed assets acquired through condemnation or the right of eminent domain is recorded at the cost deemed to be fair compensation for the property.

Cost Basis by Asset Category:

- ❖ **Land:** includes the acquisition price, legal and title fees, survey, appraisal and recording fees, any unpaid taxes assumed, negotiation costs, etc.
- ❖ **Buildings:** include acquisition cost, costs of all fixtures permanently attached and made part of the building, and any other costs required to prepare the asset for its intended use. The recorded cost for a constructed building includes contractor payments, in-house labor cost, professional fees for architects, attorneys, appraisers, and financial advisors, damage claims, insurance, and other costs incurred during the period of construction required to prepare the asset for its intended use.

- ❖ **Improvements other than buildings:** include construction costs, including materials and labor and other charges incurred to prepare the asset for its intended use.
- ❖ **Machinery and Equipment:** include acquisition cost plus trade-in allowance, freight, taxes, installation costs, and other charges incurred to place the asset in use.

PCs/PC Systems: include equipment, software, and other costs incurred to prepare the asset for its intended use with some distinct rules and exceptions:

- All hardware costs for a new PC system (even if purchased from different vendors) is included in the cost of the fixed asset if the total value is \$1,000 or more.
- Printers are recorded as a separate fixed asset if the cost is \$1,000 or more; otherwise, printers may be recorded as a controllable (see Appendix B) asset or not recorded at all.
- The cost of individual PC components such as monitors and upgrades not purchased as part of the new system will be recorded as a separate fixed asset if the cost is \$1,000 or more.
- If PC systems include software that is not separately priced by the vendor, the software is considered to have no cost value and is recorded as part of the fixed asset.

Computer Software: include contract price, payments for modifications, training, etc. required to prepare the software for use.

- ❖ **Vehicles:** include the purchase price of the vehicle, delivery charges and any of the ancillary costs required to put the vehicle in service.

CONTROLLABLE ASSETS:

Definition: A controllable asset is an asset that does not meet the City's criteria for a fixed asset, but due to the nature of the item, such as high likelihood of theft or compliance with state or federal guidelines, greater accountability is required. A controllable asset is tangible property with a value of less than \$1,000 and an expected useful life of one year or more. A minimum value of \$500 is recommended for recording controllable assets.

Responsibility: The department director will work with Finance to determine what additional types of assets should be included on the system as controllable assets. Basic criteria for determining that an asset is a controllable asset are:

- ❖ Will the loss of the asset be obvious or will you need a fixed asset inventory to determine that it is missing?
- ❖ Do state or federal guidelines require it to be tracked?
- ❖ Is the nature of the asset such that it needs to be tracked?
- ❖ Is the asset likely to be missing in this department's environment?

Departments may have other criteria that need to be considered due to their specific operations.

Controllable assets are subject to the same requirements as fixed assets regarding security, maintenance, and utilization. The owner department assumes responsibility for tracking and recording controllable assets. Controllable assets will not be reported in the City's audited financial statements.



City of Lufkin
Five-Year Personnel History

Department	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
General Government					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
Administration					
Full Time	3	4	3	4	4
Part Time	0	0	0	0	0
Total	3	4	3	4	4
Finance					
Full Time	10	10	10	10	9
Part Time	0	0	0	0	0
Total	10	10	10	10	9
Legal					
Full Time	2	1	0	0	0
Part Time	0	0	0	0	0
Total	2	1	0	0	0
Municipal Court					
Full Time	6	6	6	6	5
Part Time	0	0	0	0	0
Total	6	6	6	6	5
City Marshall					
Full Time	1	1	1	1	1
Part Time	1	1	1	1	0
Total	2	2	2	2	1
Human Resources					
Full Time	6	6	6	6	5
Part Time	0	0	0	0	0
Total	6	6	6	6	5

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
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	7	8	7
Part Time	0	0	0	0	0
Total	7	7	7	8	7
Police					
Full Time	100	100	101	102	101
Part Time	1	1	1	1	1
Total	101	101	102	103	102
Fire					
Full Time	80	80	80	85	86
Part Time	0	0	0	0	0
Total	80	80	80	85	86
Inspection Services					
Full Time	8	8	0	0	0
Part Time	0	0	0	0	0
Total	8	8	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	9	7	17	17	16
Part Time	0	0	0	0	0
Total	9	7	17	17	16

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
Streets					
Full Time	34	33	33	34	31
Part Time	1	1	1	0	0
Total	35	34	34	34	31
Parks & Recreation					
Full Time	27	26	26	24	21
Part Time	5	5	5	5	5
Total	32	31	31	29	26
Fleet Maintenance					
Full Time	7	9	9	8	7
Part Time	0	0	0	0	0
Total	7	9	9	8	7
Planning & Zoning					
Full Time	3	2	0	0	0
Part Time	0	0	0	0	0
Total	3	2	0	0	0
Community Development (Main Street)					
Full Time	3	0	0	0	0
Part Time	0	0	0	0	0
Total	3	0	0	0	0
Ellen Trout Zoo					
Full Time	24	26	26	26	26
Part Time	2	2	2	2	2
Total	26	28	28	28	28
Kurth Memorial Library					
Full Time	10	10	11	11	10
Part Time	6	6	7	7	3
Total	16	16	18	18	13

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
Utility Collections					
Full Time	12	12	12	13	12
Part Time	0	0	0	0	0
Total	12	12	12	13	12
Wastewater Treatment					
Full Time	20	19	19	19	19
Part Time	1	1	1	1	1
Total	21	20	20	20	20
Water Production					
Full Time	1	1	1	1	1
Part Time	1	1	1	1	1
Total	2	2	2	2	2
Water/Sewer Utilities					
Full Time	38	38	38	37	33
Part Time	0	0	0	0	0
Total	38	38	38	37	33
Solid Waste					
Full Time	25	26	26	25	25
Part Time	0	0	0	0	0
Total	25	26	26	25	25
Recycling					
Full Time	7	6	6	5	3
Part Time	0	0	0	0	0
Total	7	6	6	5	3

City of Lufkin
Five-Year Personnel History
(Continued)

Department	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
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Convention Center

Full Time	8	8	8	8	8
Part Time	0	0	0	0	0
Total	8	8	8	8	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	0	1	1	1
Part Time	0	0	0	0	0
Total	0	0	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	2	3	2	2	2
Part Time	0	0	0	0	0
Total	2	3	2	2	2

Total Full Time	470	466	466	470	450
Total Part Time	44	44	45	44	39
Total Employees	514	510	511	514	489

CITY OF LUFKIN
WATER/WASTEWATER FUND
Fiscal 2019, 2020 and Fiscal 2021 General & Administrative Charges Comparison

Cost Center	Costs Allocated						EST. FY 2021 Budget
	Percent to General	FY 2019 Budget	Percent to General	FY 2020 Budget	Percent to General		
City Council/City Secretary	25%	\$ 90,373.50	25%	\$ 93,336.25	25%	\$	77,333.50
City Administration	42%	\$ 287,237.58	42%	\$ 234,842.40	45%	\$	301,197.15
Finance	40%	\$ 314,897.60	40%	\$ 320,991.20	40%	\$	314,219.60
Legal	30%	\$ 34,894.83	29%	\$ 36,203.97	33%	\$	6,866.31
Human Resources/Purchasing	45%	\$ 188,591.48	44%	\$ 195,441.84	44%	\$	184,771.40
Municipal Building	20%	\$ 63,498.20	20%	\$ 64,365.40	20%	\$	62,357.40
Information Technology	35%	\$ 284,153.45	35%	\$ 378,905.10	35%	\$	370,537.30
Fire Department ⁽¹⁾							
Emergency Management	25%	\$ 12,938.75	25%	\$ 18,832.50	25%	\$	13,781.75
Engineering	65%	\$ 917,464.60	65%	\$ 913,000.40	65%	\$	839,036.25
Street	11%	\$ 419,181.73	11%	\$ 462,921.79	11%	\$	440,754.46
Fleet Maintenance	35%	<u>\$ 175,190.75</u>	35%	<u>\$ 176,220.80</u>	35%	\$	<u>176,167.95</u>
Total to General		<u>\$ 2,788,422.47</u>		<u>\$ 2,895,061.65</u>		\$	<u>2,787,023.07</u>

¹ Hydrant Maintenance

CITY OF LUFKIN
SOLID WASTE & RECYCLING FUND
Fiscal 2019, 2020 and Fiscal 2021 General & Administrative Charges Comparison

Cost Center	Costs Allocated						EST.
	Percent to General	FY 2019 Budget	Percent to General	FY 2020 Budget	Percent to General	FY 2021 Budget	
City Council/City Secretary	20%	\$ 72,298.80	20%	\$ 73,894.20	20%	\$ 61,866.80	
City Administration	40%	\$ 239,364.65	35%	\$ 179,718.70	35%	\$ 234,264.45	
Finance	38%	\$ 275,535.40	35%	\$ 277,418.40	35%	\$ 274,942.15	
Legal	30%	\$ 36,098.10	30%	\$ 32,912.70	30%	\$ 6,242 10	
Human Resources/Purchasing	35%	\$ 150,015 95	35%	\$ 153,275.85	35%	\$ 146,977.25	
Municipal Building	5%	\$ 15,874.55	5%	\$ 16,020.35	5%	\$ 15,589 35	
Information Technology	35%	\$ 202,966.75	25%	\$ 262,346.49	25%	\$ 259,376.11	
Emergency Management	25%	\$ 12,938.75	25%	\$ 18,832.50	25%	\$ 13,781.75	
Engineering	25%	\$ 338,756 16	24%	\$ 332,059.92	24%	\$ 309,798.00	
Street	14%	\$ 533,504.02	14%	\$ 600,434.10	15%	\$ 580,959.30	
Fleet Maintenance	40%	<u>\$ 195,212 55</u>	39%	<u>\$ 193,368.24</u>	39%	<u>\$ 196,301.43</u>	
Total to General		\$ 2,123,449.70		\$ 2,140,281.45		\$ 2,100,098.69	
Transfer to Water and Sewer Fund	15%	<u>\$ 131,408 10</u>	15%	<u>\$ 126,555.30</u>	15%	<u>\$ 140,820.45</u>	
		<u>\$ 2,252,635 55</u>		<u>\$ 2,266,836.75</u>		<u>\$ 2,240,919.14</u>	

CITY OF LUFKIN
ECONOMIC DEVELOPMENT
Fiscal 2021 General & Administrative Charges Comparison

Cost Center	FY2021 Dept Budget	Dept Budget as Percent of Total General Fund Appropriation	Economic Development to Total General Fund Appropriation	Estimated FY2021 Budget
City Council/City Secretary	\$ 309,334	0.82%	\$ 47,080	\$ 390
City Administration	\$ 669,327	1.77%	\$ 47,080	\$ 830
Finance	\$ 785,549	2.08%	\$ 47,080	\$ 980
Legal	\$ 20,807	0.06%	\$ 47,080	\$ 30
Human Resources/Purchasing	\$ 419,935	1.11%	\$ 47,080	\$ 520
Municipal Building	\$ 311,787	0.82%	\$ 47,080	\$ 390
Information Technology	\$ 1,058,678	2.80%	\$ 47,080	\$ 1,320
Engineering	\$ 1,290,825	3.41%	\$ 47,080	\$ 1,610
Street	\$ 3,873,062	10.25%	\$ 47,080	\$ 4,820
Total to General	<u>\$ 8,739,304</u>			<u>\$ 10,890</u>

Economic Development Budget FY2021	1,334,167
General Fund Budget FY2021	37,804,367
Relationship between Economic Development/General Fund Appropriation i	3.53%
Relationship between Economic Development/General Fund Appropriation i	<u>47,080</u>

CITY OF LUFKIN
LUFKIN CONVENTION & VISITOR BUREAU
Fiscal 2021 General & Administrative Charges Comparison

Cost Center	FY2021 Dept Budget	Dept Budget as Percent of Total General Fund Appropriation	LCVB Total to Total General Fund Appropriation	Estimated FY2021 Budget
City Council/City Secretary	\$ 309,334	0.82%	\$ 1,830	\$ 10
City Administration	\$ 669,327	1.77%	\$ 1,830	\$ 30
Finance	\$ 785,549	2.08%	\$ 1,830	\$ 40
Legal	\$ 20,807	0.06%	\$ 1,830	\$ -
Human Resources/Purchasing	\$ 419,935	1.11%	\$ 1,830	\$ 20
Municipal Building	\$ 311,787	0.82%	\$ 1,830	\$ 20
Information Technology	\$ 1,058,678	2.80%	\$ 1,830	\$ 50
Engineering	\$ 1,290,825	3.41%	\$ 1,830	\$ 60
Street	\$ 3,873,062	10.25%	\$ 1,830	\$ 190
Total to General	<u>\$ 8,739,304</u>			<u>\$ 420</u>

Lufkin Convention & Visitor Bureau Budget FY2021
General Fund Budget FY2021
Relationship between LCVB / General Fund Appropriation in %

263,248
37,804,367
0.70%

Relationship between LCVB / General Fund Appropriation in \$

1,830