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# City of Lufkin, Texas

## Annual Operating Budget - Draft

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**Fiscal Year 2023-2024**

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Whitehouse Elevated Storage Tank that was rehabbed in Fiscal 2023. The rehab work was completed using the ARPA Funds that was received from the Federal Government. The rehab work included sandblasting the interior and exterior coating and installing a new coating system. Total cost was \$688,397.

Other storage tanks like this one are scheduled for rehab in Fiscal 2024 as well.



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**Fiscal Year 2023-2024**



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Other storage tanks like this one are scheduled for rehab in Fiscal 2024 as well.



# DRAFT ANNUAL OPERATING BUDGET

FOR FISCAL YEAR  
OCTOBER 1, 2023 - SEPTEMBER 30, 2024



Mark Hicks  
Mayor

City Council

Guessippina Bonner  
Ward 1

Robert Shankle  
Ward 2

Brent Watkins  
Ward 3

Wes Suiter  
Ward 4

Rocky Thigpen  
Ward 5

Adam Lowther  
Ward 6

Kevin Gee, City Manager  
Belinda Melancon, Director of Finance



This budget will raise more revenue from property taxes than last year's budget by an amount of \$593,510, which is a 5.07% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$144,601.

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

**For:**

**Against:**

**Present** and not voting:

**Absent:**

## Property Tax Rate Comparison

	<b>2023-2024</b>	<b>2022-2023</b>
Property Tax Rate:	\$0.524671/100	\$0.524671/100
No New Revenue Tax Rate:	\$0.435800/100	\$0.487766/100
No New Revenue Maintenance & Operation Tax Rate:	\$0.372566/100	\$0.360707/100
Voter Approval Tax Rate:	\$0.478215/100	\$0.524671/100
Debt Rate:	\$0.040000/100	\$0.100000/100

Total debt obligation for City of Lufkin secured by property taxes: \$28,460,000.





## **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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Significant Changes		
Department	Description	Estimated Expenditure

<b>Tax</b>	The proposed tax rate for Fiscal Year 2024 is \$.478215, which is greater than the No-New Revenue tax rate of \$.435800. The breakdown will be \$.438215 for O&M and \$.04000 for debt service.	
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<b>All</b>	Included 3% COLA for all full-time employees October 1, 2023	\$ 858,575
	Longevity Payment as of 12/1/2023 for all employees with 1 year of service up to 20 years at 5% per year	454,723
	Included 2% COLA for all full-time employees April 1, 2024 if revenues are as projected.	305,629
	Dental insurance premium coverage for all full time employees at \$20 per month	107,760
	Vision insurance premium coverage for all full time employees at \$8 per month	43,104
	Health club membership payment for all employees up to \$20 per month	54,000
<b>Solid Waste</b>	Increased Transfer for overlay program	300,000
<b>City Secretary</b>	Supplies for Update of City Secretary and Mayor's office suite	\$ 6,000
	New desk, hutch, filing cabinets and bookcase for Administrative Asst.	
	New desk, credenza, filing cabinet and bookcase for City Secretary	
	Paint and update City Secretary and Mayor's offices	
<b>Fire Dept</b>	Overtime for backfill for Hazmat 80 hour Tech Class	65,000

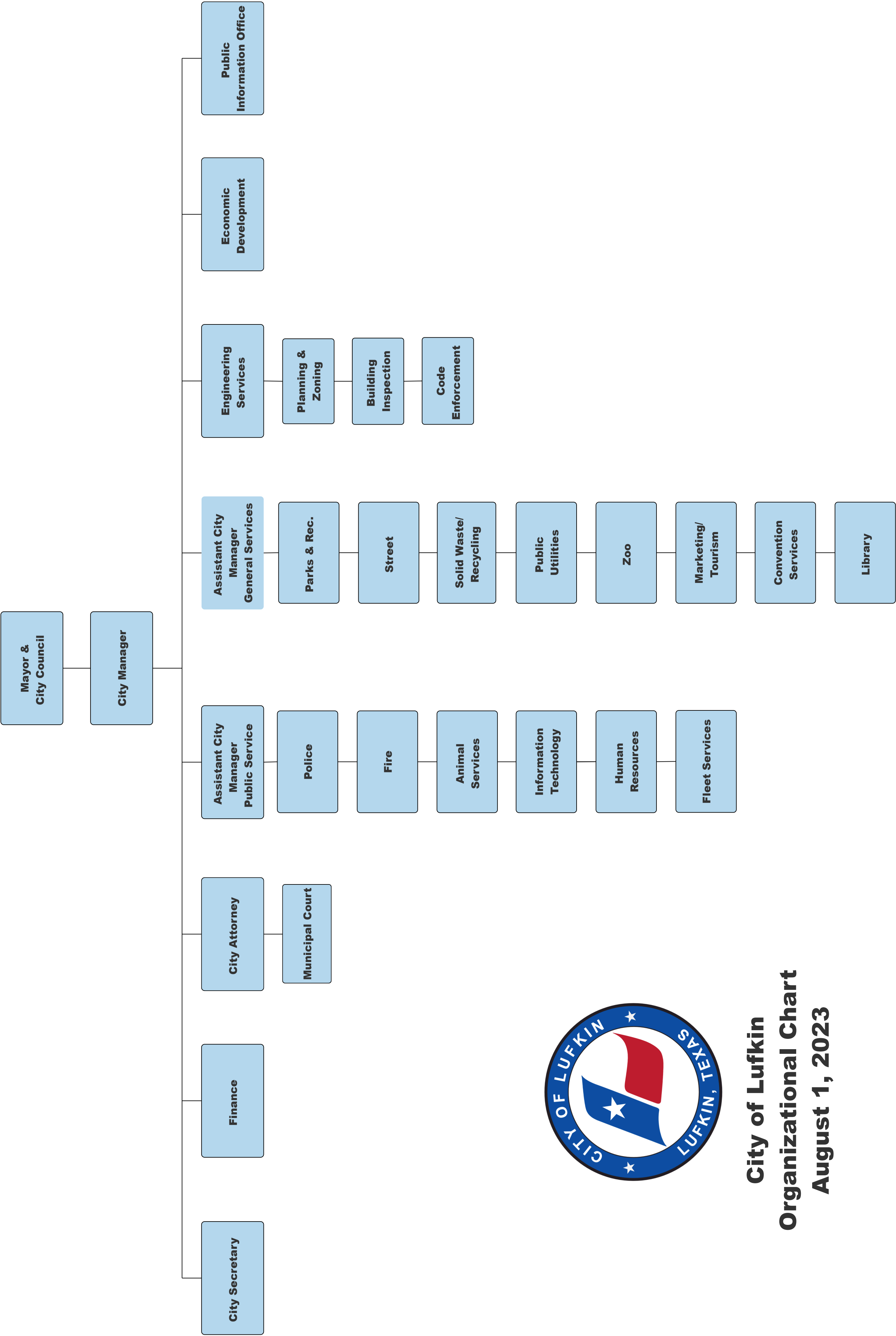
Significant Changes		
Department	Description	Estimated Expenditure
	Addition of 2 radios to Dispatch	12,500
	Thermal imaging cameras for Fire apparatus	18,900
	Gas detectors	10,900
<b>Animal control</b>	3 new ipads	3,500
<b>Engineering</b>	Infoworks hydraulic modeling software and autocad license	10,950
<b>Street Department</b>	20' Utility trailer	8,000
	Batwing Brush hog	29,000
	6' Brush hog	6,000
	Solar Powered School flashers	40,000
<b>Fleet maintenance</b>	Additional tech position for generator maintenance	48,451
<b>Ellen Trout Zoo</b>	Addition of 2 zookeepers and benefits	99,505
<b>Kurth Memorial Library</b>	Addition of PT position	14,850
	Library cameras/ security system	36,805
	Automated RFID Check-in and six bin material sorting unit	87,400
	camera system installation & labor	13,680
<b>Special Recreation</b>	Volleyball program	6,665
<b>Wastewater Treatment</b>	2 Zero turn mowers 72"	30,000
<b>Water &amp; Sewer Utilities</b>	3 Submersible pumps	6,000
	3 trash pumps	9,600
	3 packers	9,000
	2 trailers	20,000
	Tablet for Jet machine	1,060



## Department Matrix

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

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



**City of Lufkin**  
**Organizational Chart**  
**August 1, 2023**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Lufkin  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

**Executive Director**

**CITY OF LUFKIN**  
**FY2024 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 12, 2023	Budget Kickoff Room 102 @ 11 am	Department Heads, Applicable Staff and Budget Team	Initial budget meeting to establish guidelines for the FY2024 budget process, budget format, requirements, and distribute budget instruction manuals and materials.
May 4, 2023	Send Budget Review Schedule to Department Heads	Finance Dept.	Schedule of meetings will be developed and sent to department heads. If changes are needed, please contact Teresa C. before May 9.
May 9, 2023	Send Calendar request to Department Heads	Finance Dept.	Calendar request will be sent to department heads for meeting time and date.
May 19, 2023	FY 2023 Revised Revenue Estimates and Budget Expenditure Estimates	Department Heads and applicable staff	Completed Revenue estimates and current year annualized expenditures are due in HTE from responsible departments.
May 19, 2023	FY2024 Proposed Revenue and Budget Expenditures	Department Heads and Applicable Staff	Completed Revenue estimates and current year annualized expenditures for FY2024 are due in H.T.E. from responsible departments.
May 22, 2023	Change Security @ 8 AM	All Departments	Change Authority in HTE so that no further changes can be made to the FY2024 Proposed Revenue Estimates and Expenditures by the Departments.



June 5 – June 9, 2023	Departmental FY2023 (CYR) & FY2024 Budget and Supplemental Request Reviews	Department Heads, Staff & Budget Team	Staff and Budget Team to meet with each Department Head to review departmental budgets. Meetings will be held in the Finance Department.
June 14-16, 2023	Review Current FY2023 & FY2024 budget line items.	City Administration & Budget Team	Review of department budgets for justification and details. Line items will be reviewed.
June 16, 2023	Completed FY2024 Dept. Budget Pages due to Finance Dept.	Department Heads and Applicable staff.	Completed FY2024 Departmental Budget Pages due to Finance Dept. including UPDATED Mission Statements. Description of Services, Work Program, and Performance Measures.
July 12, 2023	Council Budget Workshop. Mid-Year Budget Amendment to Council	City Council & City Staff	Presentation of FY2023 Revised Budget, Mid-Year Budget Amendment to City Council for 1 <sup>st</sup> Reading. Presentation and discussion of FY2023 annual operating budget to City Council.
July 18, 2023	Mid-Year Budget Amendment to Council	Finance Department, City Manager	Presentation of FY2023 Revised Budget, Mid-Year Budget Amendment to City Council for 2 <sup>nd</sup> Reading and Approval.
July 24, 2023 (by July 31, 2023)	Receive Certified Property Values	Chief Appraiser	Complete Ad Valorem revenue projections for budget.
August 1, 2023	Establish meeting dates for Public hearings, Budget and tax	City Council	Council sets date for public hearings on the proposed budget and on the tax rate.
August 4, 2023	No-new-revenues and voter-approval Tax Rates Published	Tax Assessor/Collector /Finance Director	The effective tax rate for fiscal 2023 is published in the local newspaper and City's website. Tex.Tax Code 26.04 (e).
August 11, 2023	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 27, 2023	Publish notice of budget hearing	Budget team	Publish notice of budget hearing in local newspaper and on the City of Lufkin website.
August 27, 2023	Notice of Proposed Tax Rate	City Secretary/Finance Director	1 <sup>st</sup> ¼ Page notice in newspaper, Website and TV. Must be published at least 7 days before public hearings. Must run 60 second notice on public TV at least 5 times per day between 7 am and 9 pm for at least 7 days. Draft Budget and transmittal letter submitted to City Council.
September 5, 2023	Budget Submission to Council	City Manager	Draft Budget and transmittal letter submitted to City Council.
	Public Hearing *	City Council	A public hearing is held by Council to receive public input regarding the FY 2023/2024 Operating Budget.
	1 <sup>st</sup> Reading of Budget Ordinance*	City Council	First reading of Budget Ordinance.
	1 <sup>st</sup> Public Hearing on Tax Rate	City Council	First public hearing on proposed tax rate.
	1 <sup>st</sup> Reading of Tax Rate Ordinance	City Council	First reading of Tax Rate Ordinance
September 19, 2023	2 <sup>nd</sup> Reading of Budget Ordinance*	City Council	Second reading of Budget Ordinance and adoption.
	2 <sup>nd</sup> Reading of Tax Rate Ordinance	City Council	Second reading of Tax Rate Ordinance and adoption.
October 1, 2023	Beginning of Fiscal Year 2024	All	Fiscal Year 2024 begins. October 1, 2023 to September 30, 2024.
December 8, 2023	Distribution of Final Budget Document	Budget Team	Final Budget Document published and distributed.

\* Requires 72 hour Open Meeting Notice

**CITY OF LUFKIN**  
**COMBINED FUNDS SUMMARY**  
**Fiscal Year 2024 Operating Budget**

	<b>FY2022</b> <b><u>Actual</u></b>	<b>FY2023</b> <b><u>Budget</u></b>	<b>FY2023</b> <b><u>Adjusted</u></b>	<b>FY2024</b> <b><u>Budget</u></b>
<b>Beginning Balances</b>				
General Fund	\$ 15,951,419	\$ 15,741,885	\$ 17,898,274	\$ 14,356,438
Water/Wastewater Fund	6,093,151	7,008,529	9,335,977	9,510,353
Solid Waste Disposal Fund	3,560,419	5,527,526	4,018,609	4,310,244
Hotel/Motel Tax Fund	194,261	643,023	365,050	376,091
Convention Services Fund	-	387,345	402,643	391,687
Special Recreation Fund	(20,296)	(52,349)	(30,130)	(122,543)
Pines Theater Fund	(59,399)	48,312	46,394	51,368
Ellen Trout Zoo Fund	2,176,928	2,238,920	2,444,969	2,482,895
Court Security/Technology Fund	99,229	96,600	95,204	74,428
Main St/Comm Dev. Downtown Impr	-	-	-	-
Animal Control-Kurth Grant Fund	82,485	82,493	121,141	99,837
Animals Attic Gift Shop Fund	58,604	120,004	106,957	113,306
General Obligation Debt				
Service Fund	2,384,779	2,361,910	2,598,002	2,702,610
Equipment Acquisition & Repl Fund	8,853,693	8,226,470	9,093,347	8,292,504
Technology Amortization Fund	-	593,648	1,250,000	984,020
Sub-Total Operating Funds	<u>\$ 39,375,273</u>	<u>\$ 43,024,316</u>	<u>\$ 47,746,437</u>	<u>\$ 43,623,238</u>
Economic Development Fund	7,947,595	9,474,885	4,590,407	5,019,823
Marketing & Tourism	1,002,664	1,061,369	720,275	771,809
Total Beginning Balances	<u>\$ 48,325,532</u>	<u>\$ 53,560,570</u>	<u>\$ 53,057,119</u>	<u>\$ 49,414,870</u>
<b>Revenues and Transfers In</b>				
General Fund	\$ 37,460,575	\$ 38,838,662	\$ 41,549,864	\$ 42,764,401
Water/Wastewater Fund	19,096,436	18,116,817	18,420,268	19,866,952
Solid Waste Disposal Fund	7,908,511	8,067,500	8,278,000	8,270,000
Hotel/Motel Tax Fund	1,244,731	1,151,070	1,304,200	1,248,200
Convention Services Fund	932,828	689,560	824,830	742,830
Special Recreation Fund	333,042	466,568	451,218	446,268
Pines Theater Fund	174,659	36,756	35,500	35,500
Ellen Trout Zoo Fund	507,454	400,490	440,075	459,595
Court Security/Technology Fund	18,502	20,400	20,000	21,000
Main St/Comm Dev. Downtown Impr	-	-	-	-
Animal Control-Kurth Grant Fund	89,156	55,500	55,500	55,500
Animals Attic Gift Shop Fund	69,905	400	28,650	10,800
General Obligation Debt				
Service Fund	5,241,969	4,445,573	4,450,573	3,091,518
Equipment Acquisition & Repl Fund	2,319,250	2,442,162	2,901,708	2,264,692
Technology Amortization Fund	201,500	74,655	74,655	123,169
Sub-Total Operating Funds	<u>\$ 75,598,518</u>	<u>\$ 74,806,113</u>	<u>\$ 78,835,041</u>	<u>\$ 79,400,425</u>
Economic Development Fund	2,086,331	1,955,031	4,594,865	2,184,138
Marketing & Tourism	157,288	603,500	698,379	659,750
Total Revenues & Transfers In	<u>\$ 77,842,137</u>	<u>\$ 77,364,644</u>	<u>\$ 84,128,285</u>	<u>\$ 82,244,313</u>
Less: Interfund Transfers in	<u>9,228,667</u>	<u>8,022,418</u>	<u>8,452,418</u>	<u>8,887,148</u>
Net Budget Revenue	<u>\$ 68,613,470</u>	<u>\$ 69,342,226</u>	<u>\$ 75,675,867</u>	<u>\$ 73,357,165</u>
<b>Total Funds Available</b>	<u><u>\$ 116,939,002</u></u>	<u><u>\$ 122,902,796</u></u>	<u><u>\$ 128,732,986</u></u>	<u><u>\$ 122,772,035</u></u>

**CITY OF LUFKIN**  
**COMBINED FUNDS SUMMARY**  
**Fiscal Year 2024 Operating Budget**

	<b><u>FY2022</u></b> <b><u>Actual</u></b>	<b><u>FY2023</u></b> <b><u>Budget</u></b>	<b><u>FY2023</u></b> <b><u>Adjusted</u></b>	<b><u>FY2024</u></b> <b><u>Budget</u></b>
<b>Appropriations and Transfers Out</b>				
General Fund	\$ 35,520,045	\$ 38,791,464	\$ 45,091,700	\$ 42,912,959
Water/Wastewater Fund	18,833,850	17,771,180	18,245,892	20,349,998
Solid Waste Disposal Fund	6,833,843	8,019,994	7,986,365	9,929,635
Hotel/Motel Tax Fund	1,198,076	1,150,000	1,293,159	1,297,359
Convention Services Fund	529,787	689,300	835,786	741,025
Special Recreation Fund	343,175	470,545	543,631	425,600
Pines Theater Fund	68,865	30,485	30,526	29,886
Ellen Trout Zoo Fund	239,448	397,718	402,149	649,354
Court Security/Technology Fund	10,044	47,170	40,776	14,807
Main St/Comm Dev. Downtown Impr	-	-	-	-
Animal Control-Kurth Grant Fund	50,500	76,804	50,500	50,000
Animals Attic Gift Shop Fund	21,553	-	22,301	-
General Obligation Debt				
Service Fund	5,028,745	4,345,965	4,345,965	4,320,921
Equipment Acquisition & Repl Fund	3,823,836	1,575,285	3,702,551	2,101,560
Technology Amortization Fund	291,347	158,450	340,635	42,560
Sub-Total Operating Funds	<u>\$ 72,793,114</u>	<u>\$ 73,524,360</u>	<u>\$ 82,931,936</u>	<u>\$ 82,865,664</u>
Economic Development Fund	1,231,272	1,710,127	2,165,449	2,042,543
Marketing & Tourism	352,656	583,181	646,845	735,662
Total Appropriations & Transfers Out	<u>74,377,042</u>	<u>75,817,668</u>	<u>85,744,230</u>	<u>85,643,869</u>
Less: Interfund Transfers Out	<u>9,228,667</u>	<u>8,022,418</u>	<u>8,452,418</u>	<u>8,887,148</u>
Net Budget Appropriations	<u>\$ 65,148,375</u>	<u>\$ 67,795,250</u>	<u>\$ 77,291,812</u>	<u>\$ 76,756,721</u>
<b>Ending Balances</b>				
General Fund	17,891,949	15,789,083	14,356,438	14,207,880
Water/Wastewater Fund	6,355,737	7,354,166	9,510,353	9,027,307
Solid Waste Disposal Fund	4,635,087	5,575,032	4,310,244	2,650,609
Hotel/Motel Tax Fund	240,916	644,093	376,091	326,932
Convention Services Fund	403,041	387,605	391,687	393,492
Special Recreation Fund	(30,429)	(56,326)	(122,543)	(101,875)
Pines Theater Fund	46,395	54,583	51,368	56,982
Ellen Trout Zoo Fund	2,444,934	2,241,692	2,482,895	2,293,136
Court Security/Technology Fund	107,687	69,830	74,428	80,621
Main Street/Comm Dev Dwntwn	-	-	-	-
Animal Control-Kurth Grant Fund	121,141	61,189	126,141	105,337
Animals Attic Gift Shop Fund	106,956	120,404	113,306	124,106
General Obligation Debt				
Service Fund	2,598,003	2,461,518	2,702,610	1,473,207
Equipment Acquisition & Repl Fund	7,349,107	9,093,347	8,292,504	8,455,636
Technology Amortization Fund	(89,847)	509,853	984,020	1,064,629
Sub-Total Operating Funds	<u>\$ 42,180,677</u>	<u>\$ 44,306,069</u>	<u>\$ 43,649,542</u>	<u>\$ 40,157,999</u>
Economic Development Fund	8,802,654	9,719,789	7,019,823	5,161,418
Marketing & Tourism	807,296	1,081,688	771,809	695,897
Total Ending Balances	<u>51,790,627</u>	<u>55,107,546</u>	<u>51,441,174</u>	<u>46,015,314</u>
<b>Total Funds Applied</b>	<u><u>\$ 116,939,002</u></u>	<u><u>\$ 122,902,796</u></u>	<u><u>\$ 128,732,986</u></u>	<u><u>\$ 122,772,035</u></u>



**CITY OF LUFKIN**  
**GENERAL FUND SUMMARY**  
**Fiscal Year 2024 Operating Budget**

	<b><u>FY2022</u></b> <b><u>Actual</u></b>	<b><u>FY2023</u></b> <b><u>Budget</u></b>	<b><u>FY2023</u></b> <b><u>Adjusted</u></b>	<b><u>FY2024</u></b> <b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 15,951,419	\$ 15,741,885	\$ 17,898,274	\$ 14,356,438
<b>Revenues</b>				
Taxes	26,537,629	27,639,083	28,434,753	30,613,749
Franchise taxes	2,178,006	2,302,361	2,360,732	2,333,850
Licenses & permits	531,063	461,280	391,925	411,800
Charges for service	1,774,569	1,534,100	1,597,600	1,517,600
Fines & forfeitures	307,124	347,125	378,799	351,950
Miscellaneous revenue	368,504	517,712	2,257,648	604,749
Inter-governmental revenue	580,794	-	91,406	926,570
Sub-Total	32,277,689	32,801,661	35,512,863	36,760,268
Intra-governmental revenue	5,182,886	6,037,001	6,037,001	6,004,133
Total Revenues & Transfers	37,460,575	38,838,662	41,549,864	42,764,401
<b>Total Funds Available</b>	<b>\$ 53,411,994</b>	<b>\$ 54,580,547</b>	<b>\$ 59,448,138</b>	<b>\$ 57,120,839</b>
<b>Expenditures</b>				
Personnel services	\$ 25,968,795	\$ 28,771,103	\$ 28,192,528	\$ 30,684,163
Supplies	1,855,560	2,150,127	2,257,751	2,279,650
Equipment maintenance	1,688,691	2,208,989	2,335,337	2,759,882
Miscellaneous services	4,080,515	4,805,395	4,772,943	4,830,814
Sundry charges	110,376	160,650	166,345	157,950
Debt service	-	-	-	-
Transfers out	1,391,285	695,000	6,855,000	2,200,500
Capital outlay	424,823	200	511,796	-
Total Operating Expenditures	35,520,045	38,791,464	45,091,700	42,912,959
Excess(deficiency) of revenues over expenditures	1,940,530	47,198	(3,541,836)	(148,558)
Fund balance ending	17,891,949	15,789,083	14,356,438	14,207,880
<b>Total Funds Applied</b>	<b>\$ 53,411,994</b>	<b>\$ 54,580,547</b>	<b>\$ 59,448,138</b>	<b>\$ 57,120,839</b>
General government	\$ 4,095,306	\$ 4,406,502	\$ 4,700,243	\$ 4,677,592
Public safety	20,501,554	20,641,545	21,823,431	21,851,824
Public works	5,227,150	6,057,078	6,155,313	6,989,635
Culture and recreation	3,660,422	4,511,647	4,561,089	5,141,501
Non departmental	2,035,613	3,174,692	7,851,624	4,252,407
<b>Total Departmental Expenditures</b>	<b>35,520,045</b>	<b>38,791,464</b>	<b>45,091,700</b>	<b>42,912,959</b>
Excess(deficiency) of revenues over expenditures	1,940,530	47,198	(3,541,836)	(148,558)
Fund balance ending	17,891,949	15,789,083	14,356,438	14,207,880
<b>Total Funds Applied</b>	<b>\$ 53,411,994</b>	<b>\$ 54,580,547</b>	<b>\$ 59,448,138</b>	<b>\$ 57,120,839</b>
Fund balance requirements	8,880,011	9,697,866	9,697,866	10,728,240
Amount over Policy	\$ 9,011,938	\$ 6,091,217	\$ 4,658,572	\$ 3,479,640

**CITY OF LUFKIN**  
**GENERAL FUND**  
**REVENUE BY SOURCE**  
**Fiscal Year 2024 Operating Budget**

<b>SOURCE OF REVENUE</b>	<b>FY2022</b> <b><u>Actual</u></b>	<b>FY2023</b> <b><u>Budget</u></b>	<b>FY2023</b> <b><u>Adjusted</u></b>	<b>FY2024</b> <b><u>Budget</u></b>
<b>Taxes</b>				
Ad Valorem - current year	\$ 8,860,731	\$ 10,425,155	\$ 10,425,155	\$ 12,574,351
Ad Valorem - prior year	138,510	115,000	115,000	115,000
Penalty & interest	150,181	95,000	95,000	100,000
Sales taxes	18,817,357	18,417,303	19,285,307	19,285,307
Economic development trf	(1,568,113)	(1,534,775)	(1,607,109)	(1,607,109)
Mixed beverage taxes	137,681	120,000	120,000	145,000
Taxicab tax	1,282	1,400	1,400	1,200
<b>Total Taxes</b>	<b>26,537,629</b>	<b>27,639,083</b>	<b>28,434,753</b>	<b>30,613,749</b>
<b>Franchise Taxes</b>				
Electric franchise taxes	1,379,560	\$ 1,371,671	\$ 1,455,717	\$ 1,455,000
Gas franchise taxes	318,750	308,000	415,000	344,000
Cable franchise taxes	249,309	273,445	227,000	227,000
Communications franchise taxes	207,372	287,850	240,000	287,850
Other	23,015	61,395	23,015	20,000
<b>Total Franchise Taxes</b>	<b>2,178,006</b>	<b>2,302,361</b>	<b>2,360,732</b>	<b>2,333,850</b>
<b>Licenses &amp; Permits</b>				
Building permits & inspect. fees	397,311	\$ 350,000	\$ 275,000	\$ 300,000
Plumbing permits & inspect. fees	7,315	7,500	7,500	6,500
Electrical permits & inspect. fees	9,445	7,500	9,000	8,000
Heat/Vent permits & inspect. fees	6,453	6,000	6,000	6,000
Other permits	106,791	87,060	92,375	88,750
Other licenses	3,748	3,220	2,050	2,550
<b>Total Licenses &amp; Permits</b>	<b>531,063</b>	<b>461,280</b>	<b>391,925</b>	<b>411,800</b>
<b>Charges for Service</b>				
EMS ambulance fees	1,696,056	1,380,000	1,500,000	1,500,000
County EMS/ambulance fees	-	-	-	-
Miscellaneous charges-EMS	5,948	3,500	3,500	3,500
Miscellaneous charges-Other	72,565	150,600	94,100	14,100
<b>Total Charges for Services</b>	<b>1,774,569</b>	<b>1,534,100</b>	<b>1,597,600</b>	<b>1,517,600</b>
<b>Fines &amp; Forfeitures</b>				
Court fines & foreitures	307,124	347,075	378,749	351,900
Parking meter fines	-	50	50	50
<b>Total Fines &amp; Forfeitures</b>	<b>307,124</b>	<b>347,125</b>	<b>378,799</b>	<b>351,950</b>
<b>Miscellaneous Revenues</b>				
Parks	39,123	26,000	32,000	35,000
Library	7,234	8,500	3,500	1,000
Zoo	103,000	103,000	103,000	103,000
Animal shelter fees	82,348	57,300	57,300	58,100

**CITY OF LUFKIN**  
**GENERAL FUND**  
**REVENUE BY SOURCE**  
**Fiscal Year 2024 Operating Budget**

<b>SOURCE OF REVENUE</b>	<b>FY2022 <u>Actual</u></b>	<b>FY2023 <u>Budget</u></b>	<b>FY2023 <u>Adjusted</u></b>	<b>FY2024 <u>Budget</u></b>
<b>Miscellaneous Revenues-continued</b>				
Zone changes	3,600	3,000	3,000	3,000
Rent on city property	44,958	30,660	30,660	35,500
Annual/Day Fishing Permits	38,347	42,795	42,795	42,900
Salary reimbursement	12,710	6,000	8,000	8,000
Miscellaneous	61,415	140,457	1,602,393	143,249
Prior Year Refunds	-	-	-	-
Interest income	(24,231)	100,000	375,000	175,000
Total Miscellaneous Revenues	368,504	517,712	2,257,648	604,749
<b>Inter-Governmental Grant Revenue</b>				
TCLEOSE Grant- Police	3,807	-	3,811	-
TCLEOSE Grant- Fire	640	-	691	-
Coronavirus Relief Fund	130,301	-	-	-
TIFMAS Grant Asst Program	420,542	-	-	-
Georgia Pacific Contrib	8,000	-	-	-
DETRAC	14,504	-	-	-
Contributions	3,000	-	86,904	-
Total Inter-Governmental Revenue	580,794	-	91,406	-
<b>Intra-Governmental Revenues</b>				
Transfers	308,663	608,663	608,663	926,570
General & administrative	4,874,223	5,428,338	5,428,338	6,004,133
Total Intra-Governmental Revenues	5,182,886	6,037,001	6,037,001	6,930,703
<b>TOTAL REVENUE SOURCES</b>	<b>\$ 37,460,575</b>	<b>\$ 38,838,662</b>	<b>\$ 41,549,864</b>	<b>\$ 42,764,401</b>

**CITY OF LUFKIN**  
**GENERAL FUND**  
**EXPENDITURES BY DEPARTMENT**  
**Fiscal Year 2024 Operating Budget**

<b>Department</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Adjusted</b></u>	<u><b>Budget</b></u>
General government	\$ 335,487	\$ 272,977	\$ 282,754	\$ 292,034
City Administration	896,135	978,805	941,446	1,048,319
Finance	755,430	769,976	837,648	838,647
Legal	110,423	227,068	238,897	243,272
Tax	261,233	230,000	270,000	275,000
Human resources	382,002	489,436	477,252	429,956
Building Services	463,775	416,752	450,195	475,771
Information technology	890,821	1,021,488	1,202,051	1,074,593
Police	10,186,101	10,399,417	10,529,840	10,803,018
Municipal court	236,242	296,917	326,325	337,715
Fire	9,250,172	9,066,374	9,915,324	9,542,383
Engineering	1,136,539	1,385,987	1,462,997	1,648,915
Emergency Management	55,576	46,432	46,130	32,418
Animal Services	773,463	832,405	1,005,812	1,136,290
Parks	1,453,372	1,991,928	1,971,279	2,148,105
Zoo	1,647,812	1,939,070	1,947,638	2,215,543
Library	559,238	580,649	642,172	777,853
Fleet services	438,057	469,866	506,461	567,626
Streets	3,652,554	4,201,225	4,185,855	4,773,094
Non-departmental	644,328	2,479,692	1,031,624	2,086,907
Interfund Transfers	1,391,285	695,000	6,820,000	2,165,500
<b>Total Departmental Expenditures</b>	<b>\$ 35,520,045</b>	<b>\$ 38,791,464</b>	<b>\$ 45,091,700</b>	<b>\$ 42,912,959</b>
Excess(deficiency) of revenues over expenditures	1,940,530	47,198	(3,541,836)	(148,558)
Fund balance ending	17,891,949	15,789,083	14,356,438	14,207,880
<b>Total Funds Applied</b>	<b>\$ 53,411,994</b>	<b>\$ 54,580,547</b>	<b>\$ 59,448,138</b>	<b>\$ 57,120,839</b>
Fund balance requirements	8,880,011	9,697,866	9,697,866	10,728,240
Amount over policy	\$ 9,011,938	\$ 6,091,217	\$ 4,658,572	\$ 3,479,640



**CITY OF LUFKIN**  
**WATER/ WASTEWATER OPERATING ENTERPRISE FUND**  
**Fiscal Year 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Working Capital Balance</b>	\$ 6,093,151	\$ 7,008,529	\$ 9,335,977	\$ 9,510,353
<b>Revenues</b>				
Water service revenue	9,834,097	9,782,770	9,397,241	11,092,878
Sewer service charges	8,709,951	7,823,525	8,136,466	8,177,148
Sub-Total	18,544,048	17,606,295	17,533,707	19,270,026
Water connections	98,692	76,500	76,500	76,500
Sewer connections	53,656	40,000	40,000	40,000
Service charges	243,358	241,600	268,600	217,600
Miscellaneous revenues	23,115	7,700	256,739	7,700
Interest income	24,288	30,000	130,000	130,000
Sub-Total	443,109	395,800	771,839	471,800
Inter/Intra-governmental revenues	109,279	114,722	114,722	125,126
Total Revenues	19,096,436	18,116,817	18,420,268	19,866,952
<b>Total Funds Available</b>	<b>\$ 25,189,587</b>	<b>\$ 25,125,346</b>	<b>\$ 27,756,245</b>	<b>\$ 29,377,305</b>
<b>Expenditures</b>				
Personnel services	\$ 3,113,781	\$ 4,030,222	\$ 3,718,402	\$ 4,305,147
Supplies	1,129,569	1,735,228	1,699,118	1,825,140
Equipment maintenance	1,261,606	1,437,032	1,459,612	1,455,240
Miscellaneous services	2,574,624	3,116,346	3,171,395	3,437,391
Debt Service	343,395	-	713,013	1,566,493
General and administrative	2,767,571	3,088,424	3,088,424	3,379,020
Funded depreciation	4,607,112	2,093,233	2,093,233	2,090,184
Provision for bad debts	181,283	150,000	150,000	150,000
Capital outlay	(201,186)	-	-	30,000
Intra-governmental transfers	1,100,000	250,000	280,000	250,000
Sundry Charges			2,000	
Transfers to debt retirement	1,956,095	1,870,695	1,870,695	1,861,383
Total	18,833,850	17,771,180	18,245,892	20,349,998
Change in Net Position	262,586	345,637	174,376	(483,046)
Working capital balance ending	6,355,737	7,354,166	9,510,353	9,027,307
<b>Total Funds Applied</b>	<b>\$ 25,189,587</b>	<b>\$ 25,125,346</b>	<b>\$ 27,756,245</b>	<b>\$ 29,377,305</b>

**CITY OF LUFKIN**  
**WATER/ WASTEWATER OPERATING ENTERPRISE FUND**  
**Fiscal Year 2024 Operating Budget**

<b>Expenditures by Department</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Adjusted</b></u>	<u><b>Budget</b></u>
Utility collections	\$ 617,144	\$ 764,816	\$ 756,058	\$ 837,220
Wastewater treatment	2,205,327	2,754,011	2,850,933	3,236,150
Water production	1,833,593	2,361,509	2,392,825	2,321,251
Water / Sewer Utilities	3,193,935	3,585,994	3,683,626	3,992,917
Provision for bad debts	181,283	150,000	150,000	150,000
Non-departmental	371,790	852,498	1,080,098	2,231,873
<b>Total Departmental Expenditures</b>	<b>8,403,072</b>	<b>10,468,828</b>	<b>10,913,540</b>	<b>12,769,411</b>
Funded depreciation	4,607,112	2,093,233	2,093,233	2,090,184
General and administrative	2,767,571	3,088,424	3,088,424	3,379,020
Intra-governmental transfers	1,100,000	250,000	280,000	250,000
Transfers to debt retirement	1,956,095	1,870,695	1,870,695	1,861,383
<b>Total Intra-Governmental Transfers</b>	<b>10,430,778</b>	<b>7,302,352</b>	<b>7,332,352</b>	<b>7,580,587</b>
<b>Total Expenditures</b>	<b>18,833,850</b>	<b>17,771,180</b>	<b>18,245,892</b>	<b>20,349,998</b>
Excess(deficiency) of revenues over expenditures	262,586	345,637	174,376	(483,046)
Working capital balance ending	6,355,737	7,354,166	9,510,353	9,027,307
<b>Total Funds Applied</b>	<b>\$ 25,189,587</b>	<b>\$ 25,125,346</b>	<b>\$ 27,756,245</b>	<b>\$ 29,377,305</b>
Working capital balance requirement	2,354,231	2,221,398	2,221,398	2,543,750
Amount over policy	\$ 4,001,506	\$ 5,132,769	\$ 7,288,956	\$ 6,483,557

## Water & Wastewater Renewal & Replacement Fund

### Approved Projects

Fiscal	Dept.	Project	Amount
2024	Waste Water Treatment	2 RAW Pumps	160,000
		2 Holding tank pumps	50,000
		2 Pump motors	62,000
		2 Equalization Basin aerators	44,000
		Primary Sample pump	15,000
		Digester waste gas flare	100,000
		WAS Pump #1 & #2	70,000
		WAS Pumps #3 & #4	70,000
		Blower #3 & #4	78,000
		Update IU Permits for TBLLS	39,000
	Water Production	3 Pump Replacements	146,000
		Wells #14 & #15 transfer switches	22,000
		New Restroom @WP#1	30,000
		4 New Motors Wells 6, 7, 9, &10	225,000
		Plant #1 Ground Storage tank 1	200,000
		Plant #1 Ground Storage tank 2	200,000
Fund Total			1,511,000

**CITY OF LUFKIN**  
**SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Working Capital Balance</b>	\$ 3,560,419	\$ 5,527,526	\$ 4,018,609	\$ 4,310,244
<b>Revenues</b>				
Residential collections	2,360,627	3,000,000	2,590,000	2,590,000
Dumpster collections	2,611,598	2,550,000	2,855,000	2,855,000
Cart collections	263,979	255,000	285,500	285,500
Rolloff non-compacted	1,255,269	1,000,000	1,300,000	1,300,000
Rolloff compacted	642,052	635,000	698,500	698,500
Special pickups	44,941	40,000	44,000	44,000
Rent recycling dumpsters	112,723	120,000	132,000	132,000
Sale of recycled materials	316,930	250,000	100,000	100,000
Dumpster rental	155,514	125,000	162,500	162,500
Miscellaneous income	58,808	32,500	50,500	42,500
Interest income	86,070	60,000	60,000	60,000
Total revenues	7,908,511	8,067,500	8,278,000	8,270,000
<b>Total Funds Available</b>	<b>\$ 11,468,930</b>	<b>\$ 13,595,026</b>	<b>\$ 12,296,609</b>	<b>\$ 12,580,244</b>
<b>Expenditures</b>				
Personnel services	\$ 1,307,899	\$ 1,815,839	\$ 1,706,739	\$ 1,833,427
Supplies	526,698	862,504	841,320	750,620
Equipment maintenance	343,040	328,136	343,291	283,700
Miscellaneous services	2,109,444	2,245,059	2,326,559	2,305,283
Sundry charges	149,747	50,000	50,000	50,000
Total operating expenditures	4,436,828	5,301,538	5,267,909	5,223,030
General and administrative	2,204,781	2,433,456	2,433,456	2,621,605
Provision for bad debts	92,234	35,000	35,000	35,000
Capital	-	-	-	1,500,000
Transfers to other funds	100,000	250,000	250,000	550,000
Total expenditures	6,833,843	8,019,994	7,986,365	9,929,635
Excess(deficiency) of revenues over expenditures	1,074,668	47,506	291,635	(1,659,635)
Ending working capital	4,635,087	5,575,032	4,310,244	2,650,609
<b>Total Funds Applied</b>	<b>\$ 11,468,930</b>	<b>\$ 13,595,026</b>	<b>\$ 12,296,609</b>	<b>\$ 12,580,244</b>

**CITY OF LUFKIN**  
**SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
<b>Departmental Expenditures</b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
Solid waste disposal department	\$ 4,011,714	\$ 4,562,062	\$ 4,770,547	\$ 4,632,595
Recycling department	210,908	249,899	280,484	274,147
Non-departmental	214,206	489,577	216,878	1,816,288
Total departmental expenditures	4,436,828	5,301,538	5,267,909	6,723,030
Transfers to other funds	100,000	250,000	250,000	550,000
General and administrative	2,204,781	2,433,456	2,433,456	2,621,605
Provision for bad debts	92,234	35,000	35,000	35,000
Sub-Total	2,397,015	2,718,456	2,718,456	3,206,605
Total expenditures	6,833,843	8,019,994	7,986,365	9,929,635
Excess(deficiency) of revenues over expenditures	1,074,668	47,506	291,635	(1,659,635)
Ending working capital	4,635,087	5,575,032	4,310,244	2,650,609
<b>Total Funds Applied</b>	<b>\$ 11,468,930</b>	<b>\$ 13,595,026</b>	<b>\$ 12,296,609</b>	<b>\$ 12,580,244</b>
Working capital balance requirement	854,230	1,002,499	998,296	1,241,204
Amount over policy	\$ 3,780,857	\$ 4,572,533	\$ 3,311,948	\$ 1,409,405

**CITY OF LUFKIN**  
**HOTEL/MOTEL TAX FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 194,261	\$ 643,023	\$ 365,050	\$ 376,091
<b>Revenues</b>				
Hotel/Motel occupancy tax	1,238,644	1,150,000	1,300,000	1,246,200
Interest Income	2,477	1,070	4,200	2,000
Other revenues & fees	3,610	-	-	-
Total Revenues	1,244,731	1,151,070	1,304,200	1,248,200
<b>Total Funds Available</b>	<u>\$ 1,438,992</u>	<u>\$ 1,794,093</u>	<u>\$ 1,669,250</u>	<u>\$ 1,624,291</u>
<b>Expenditures</b>				
Personnel services	\$ 13,910	\$ -	\$ -	\$ -
Miscellaneous services	14,299	-	4,159	4,159
Sundry charges	189,560	1,150,000	1,289,000	1,293,200
Transfers to other funds	980,307	-	-	-
Total Departmental Expenditures	1,198,076	1,150,000	1,293,159	1,297,359
Excess(deficiency) of revenues over expenditures	46,655	1,070	11,041	(49,159)
Fund balance ending	240,916	644,093	376,091	326,932
<b>Total Funds Applied</b>	<u>\$ 1,438,992</u>	<u>\$ 1,794,093</u>	<u>\$ 1,669,250</u>	<u>\$ 1,624,291</u>

**CITY OF LUFKIN**  
**CONVENTION SERVICES FUND**  
**Fiscal 2024 Operating Budget**

	<b><u>FY2022</u></b> <b><u>Actual</u></b>	<b><u>FY2023</u></b> <b><u>Budget</u></b>	<b><u>FY2023</u></b> <b><u>Adjusted</u></b>	<b><u>FY2024</u></b> <b><u>Budget</u></b>
<b>Beginning Balance</b>	-	387,345	402,643	391,687
<b>Revenues</b>				
Hotel/Motel occupancy tax	\$ 724,236	\$ 507,000	\$ 646,000	\$ 507,000
Interest Income	698	1,530	3,000	3,000
Other revenues & fees	41,799	3,030	3,830	55,830
Use Fees	120,487	125,000	125,000	130,000
Equipment replacement charges	7,640	8,000	8,000	8,000
Security fees	11,850	14,000	12,000	12,000
Alcoholic Beverage sales	26,118	31,000	27,000	27,000
Total Revenues	932,828	689,560	824,830	742,830
<b>Total Funds Available</b>	<u>\$ 932,828</u>	<u>\$ 1,076,905</u>	<u>\$ 1,227,473</u>	<u>\$ 1,134,517</u>
<b>Expenditures</b>				
Personnel services	\$ 376,648	\$ 473,477	\$ 476,663	\$ 490,501
Supplies	24,761	20,975	23,975	23,975
Equipment maintenance	19,906	46,900	183,550	72,900
Miscellaneous services	108,472	147,948	151,598	153,649
Total Departmental Expenditures	529,787	689,300	835,786	741,025
Excess(deficiency) of revenues over expenditures	403,041	260	(10,956)	1,805
Fund balance ending	403,041	387,605	391,687	393,492
<b>Total Funds Applied</b>	<u>\$ 932,828</u>	<u>\$ 1,076,905</u>	<u>\$ 1,227,473</u>	<u>\$ 1,134,517</u>



**CITY OF LUFKIN  
RECREATION FUND  
Fiscal 2024 Operating Budget**

	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2023 Adjusted</b>	<b>FY2024 Budget</b>
<b>Beginning Balance</b>	\$ (20,296)	\$ (52,349)	\$ (30,130)	\$ (122,543)
<b>Revenues</b>				
Recreation Classes	52,578	55,068	55,068	55,068
Softball	53,842	108,000	77,000	82,000
Volleyball	6	1,600	1,600	8,800
Basketball	14,615	16,500	27,402	29,000
Gymnastics	6,279	11,400	11,400	11,400
Football	60	-	-	-
Youth Soccer	44,320	102,000	102,000	103,000
Special events	4,230	6,000	10,688	14,000
Miscellaneous income	(167)	-	-	-
Baseball	44,670	70,000	45,000	48,000
Concessions	97,011	95,000	95,000	95,000
Contributions	15,618	-	26,060	-
Interest income	(20)	1,000	-	-
<b>Total Revenues</b>	<b>333,042</b>	<b>466,568</b>	<b>451,218</b>	<b>446,268</b>
<b>Total Funds Available</b>	<b>\$ 312,746</b>	<b>\$ 414,219</b>	<b>\$ 421,088</b>	<b>\$ 323,725</b>

<b>Expenditures</b>				
Personnel services	\$ 31,959	\$ 36,215	\$ 42,030	\$ 43,030
Supplies	125,063	170,565	220,207	180,745
Equipment maintenance	15,926	32,900	35,900	25,900
Miscellaneous services	126,463	201,301	208,370	175,925
Capital	14,200	-	7,560	-
Transfers	29,564	29,564	29,564	-
<b>Total Expenditures</b>	<b>343,175</b>	<b>470,545</b>	<b>543,631</b>	<b>425,600</b>
Excess(deficiency) of revenues over expenditures	(10,133)	(3,977)	(92,413)	20,668
Fund balance ending	(30,429)	(56,326)	(122,543)	(101,875)
<b>Total Funds Applied</b>	<b>\$ 312,746</b>	<b>\$ 414,219</b>	<b>\$ 421,088</b>	<b>\$ 323,725</b>

	<b>FY2021 Actual</b>	<b>FY2022 Budget</b>	<b>FY2022 Adjusted</b>	<b>FY2023 Budget</b>
<b>Expenditures by Activity</b>				
Softball	\$ 58,548	\$ 108,820	\$ 108,820	\$ 75,820
Volleyball	-	525	525	6,665
Basketball	10,306	17,600	19,431	28,800
Football	-	-	-	-
Gymnastics	10,208	11,050	11,050	10,300
Special events	3,619	3,355	6,633	13,730
Recreation classes	41,546	48,750	48,750	49,500
Baseball	75,385	82,780	108,340	66,230
Concessions	95,404	96,103	101,918	110,005
Youth Soccer	18,595	71,998	108,600	64,550
Transfers	29,564	29,564	29,564	-
<b>Total Departmental Expenditures</b>	<b>343,175</b>	<b>470,545</b>	<b>543,631</b>	<b>425,600</b>
Excess(deficiency) of revenues over expenditures	(10,133)	(3,977)	(92,413)	20,668
Fund balance ending	(30,429)	(56,326)	(122,543)	(101,875)
<b>Total Funds Applied</b>	<b>\$ 312,746</b>	<b>\$ 414,219</b>	<b>\$ 421,088</b>	<b>\$ 323,725</b>
Policy reserve	42,897	58,818	58,818	53,200
Amount over policy	\$ (73,326)	\$ (115,144)	\$ (181,361)	\$ (155,075)

**CITY OF LUFKIN**  
**PINES THEATER FUND**  
**Fiscal 2024 Operating Budget**

	<b><u>FY2022</u></b> <b><u>Actual</u></b>	<b><u>FY2023</u></b> <b><u>Budget</u></b>	<b><u>FY2023</u></b> <b><u>Adjusted</u></b>	<b><u>FY2024</u></b> <b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ (59,399)	\$ 48,312	\$ 46,394	\$ 51,368
<b>Revenues</b>				
Concessions	269	-	-	-
Use Fees	3,557	-	-	-
Alcoholic Beverage Sales	5,117	6,000	5,000	5,000
Miscellaneous	20	-	-	-
Hotel/Motel Tax Fund	165,620	30,500	30,500	30,500
Admissions/ Ticket Sales	125	-	-	-
Interest income	(49)	256	-	-
Total Revenues	174,659	36,756	35,500	35,500
<b>Total Funds Available</b>	<b>\$ 115,260</b>	<b>\$ 85,068</b>	<b>\$ 81,894</b>	<b>\$ 86,868</b>
<b>Expenditures</b>				
Supplies	\$ 2,711	\$ 4,435	\$ 3,900	\$ 4,100
Equipment maintenance	3,992	8,000	8,000	8,000
Miscellaneous services	62,162	18,050	18,626	17,786
Total Expenditures	68,865	30,485	30,526	29,886
Excess(deficiency) of revenues over expenditures	105,794	6,271	4,974	5,614
Fund balance ending	46,395	54,583	51,368	56,982
<b>Total Funds Applied</b>	<b>\$ 115,260</b>	<b>\$ 85,068</b>	<b>\$ 81,894</b>	<b>\$ 86,868</b>

**CITY OF LUFKIN**  
**ELLEN TROUT ZOO BUILDING FUND**  
**Fiscal 2024 Operating Budget**

	<b><u>FY2022</u></b> <b><u>Actual</u></b>	<b><u>FY2023</u></b> <b><u>Budget</u></b>	<b><u>FY2023</u></b> <b><u>Adjusted</u></b>	<b><u>FY2024</u></b> <b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 2,176,928	\$ 2,238,920	\$ 2,444,969	\$ 2,482,895
<b>Revenues</b>				
Admission fees	397,966	300,000	300,000	330,000
Safari classes	54,607	51,250	51,250	54,120
Miscellaneous revenues	(78)	100	1,100	345
Donations	127	500	2,700	960
Sale of animals	3,500	3,000	90	970
Louisiana Pine Snake Grant	44,614	30,440	49,035	49,655
Animal adoption donations	4,111	1,200	900	3,545
Interest income	2,607	14,000	35,000	20,000
Total Revenues	507,454	400,490	440,075	459,595
<b>Total Funds Available</b>	<b>\$ 2,684,382</b>	<b>\$ 2,639,410</b>	<b>\$ 2,885,044</b>	<b>\$ 2,942,490</b>
<b>Expenditures</b>				
Personnel Services	\$ 47,185	\$ 48,884	\$ 37,850	\$ 52,083
Supplies	31,041	87,900	102,900	91,500
Equipment maintenance	75,178	159,685	138,000	167,965
Miscellaneous services	43,776	44,650	48,800	53,300
Capital Outlay	13,669	28,000	46,000	238,000
Transfers out	28,599	28,599	28,599	46,506
Total Expenditures	239,448	397,718	402,149	649,354
Excess(deficiency) of revenues over expenditures	268,006	2,772	37,926	(189,759)
Fund balance ending	2,444,934	2,241,692	2,482,895	2,293,136
<b>Total Funds Applied</b>	<b>\$ 2,684,382</b>	<b>\$ 2,639,410</b>	<b>\$ 2,885,044</b>	<b>\$ 2,942,490</b>

**CITY OF LUFKIN**  
**COURT SECURITY/TECHNOLOGY FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 99,229	\$ 96,600	\$ 95,204	\$ 74,428
<b>Revenues</b>				
Other	\$ 18,373	\$ 20,000	\$ 20,000	\$ 21,000
General Fund Transfer	-			
Interest income	129	400	-	-
Total Revenues	18,502	20,400	20,000	21,000
<b>Total Funds Available</b>	<u>\$ 117,731</u>	<u>\$ 117,000</u>	<u>\$ 115,204</u>	<u>\$ 95,428</u>

<b>Expenditures</b>				
Supplies	\$ -	\$ 35,875	\$ 26,431	\$ 500
Equipment maintenance	1,184	1,900	7,150	2,100
Miscellaneous services	8,860	9,395	7,195	12,207
Total Expenditures	10,044	47,170	40,776	14,807
Excess(deficiency) of revenues over expenditures	8,458	(26,770)	(20,776)	6,193
Fund balance ending	107,687	69,830	74,428	80,621
<b>Total Funds Applied</b>	<u>\$ 117,731</u>	<u>\$ 117,000</u>	<u>\$ 115,204</u>	<u>\$ 95,428</u>

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Technology Fund</b>				
<b>Beginning Balance</b>	\$ 48,497	\$ 33,075	\$ 47,168	\$ 37,407
Revenues	8,715	9,700	9,500	9,500
Expenditures	10,044	13,655	19,261	13,642
Excess(deficiency) of revenues over expenditures	(1,329)	(3,955)	(9,761)	(4,142)
Fund balance ending	47,168	29,120	37,407	33,265

<b>Security Fund</b>				
<b>Beginning Balance</b>	\$ 50,732	\$ 44,822	\$ 60,519	\$ 49,504
Revenues	9,787	10,700	10,500	11,500
Expenditures	-	33,515	21,515	1,165
Excess(deficiency) of revenues over expenditures	9,787	(22,815)	(11,015)	10,335
Fund balance ending	60,519	22,007	49,504	59,839
<b>Total Funds Applied</b>	<u>\$ 117,731</u>	<u>\$ 98,297</u>	<u>\$ 127,687</u>	<u>\$ 107,911</u>

**CITY OF LUFKIN**  
**ANIMAL CONTROL-KURTH GRANT FUND**  
**Fiscal 2024 Operating Budget**

	<b><u>FY2022</u></b> <b><u>Actual</u></b>	<b><u>FY2023</u></b> <b><u>Budget</u></b>	<b><u>FY2023</u></b> <b><u>Adjusted</u></b>	<b><u>FY2024</u></b> <b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 82,485	\$ 82,493	\$ 121,141	\$ 99,837
<b>Revenues</b>				
Other	89,164	55,000	55,000	55,000
Interest income	(8)	500	500	500
Total Revenues	89,156	55,500	55,500	55,500
<b>Total Funds Available</b>	<u>\$ 171,641</u>	<u>\$ 137,993</u>	<u>\$ 176,641</u>	<u>\$ 155,337</u>
<b>Expenditures</b>				
Miscellaneous services	\$ -	\$ 16,304	\$ -	\$ -
Supplies	-	10,000	-	-
Transfer to general fund	50,500	50,500	50,500	50,000
Total Expenditures and transfers	<u>50,500</u>	<u>76,804</u>	<u>50,500</u>	<u>50,000</u>
Excess(deficiency) of revenues over expenditures	<u>38,656</u>	<u>(21,304)</u>	<u>5,000</u>	<u>5,500</u>
Fund balance ending	<u>121,141</u>	<u>61,189</u>	<u>126,141</u>	<u>105,337</u>
<b>Total Funds Applied</b>	<u>\$ 171,641</u>	<u>\$ 137,993</u>	<u>\$ 176,641</u>	<u>\$ 155,337</u>

**CITY OF LUFKIN**  
**ANIMALS ATTIC GIFT SHOP**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 58,604	\$ 120,004	\$ 106,957	\$ 113,306
<b>Revenues</b>				
Donations	54,805	-	7,500	10,000
Spay / Neuter Contributions	15,000	-	20,250	-
Interest income	100	400	900	800
Total Revenues	69,905	400	28,650	10,800
<b>Total Funds Available</b>	<u>\$ 128,509</u>	<u>\$ 120,404</u>	<u>\$ 135,607</u>	<u>\$ 124,106</u>
<b>Expenditures</b>				
Miscellaneous services	\$ 21,553	\$ -	\$ 22,301	\$ -
Total Expenditures	<u>\$ 21,553</u>	<u>\$ -</u>	<u>\$ 22,301</u>	<u>\$ -</u>
Excess(deficiency) of revenues over expenditures	48,352	400	6,349	10,800
Fund balance ending	106,956	120,404	113,306	124,106
<b>Total Funds Applied</b>	<u>\$ 128,509</u>	<u>\$ 120,404</u>	<u>\$ 135,607</u>	<u>\$ 124,106</u>

**CITY OF LUFKIN**  
**ECONOMIC DEVELOPMENT FUND**  
**COMPONENT UNIT**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 7,947,595	\$ 9,474,885	\$ 4,590,407	\$ 5,019,823
<b>Revenues</b>				
Sales tax	1,568,113	1,534,775	1,607,109	1,607,109
Rental revenue	-	417,756	417,756	427,029
Loan Repayments	-	-	2,400,000	-
Miscellaneous	300,000	-	-	-
Interest income	218,218	2,500	170,000	150,000
Total Revenues	2,086,331	1,955,031	4,594,865	2,184,138
<b>Total Funds Available</b>	<b>\$ 10,033,926</b>	<b>\$ 11,429,916</b>	<b>\$ 9,185,272</b>	<b>\$ 7,203,961</b>
<b>Expenditures</b>				
Personnel services	\$ 329,267	\$ 265,247	\$ 270,369	\$ 285,670
Supplies	16,427	10,415	15,415	14,565
Miscellaneous services	145,906	231,130	264,055	231,012
Sundry charges	6,900	8,500	20,775	14,500
Specialized activity	556,000	800,000	800,000	800,000
Debt Service	166,062	375,845	375,845	610,231
General & Administrative	10,710	18,990	18,990	86,565
Transfers	-	-	400,000	-
Total Expenditures	1,231,272	1,710,127	2,165,449	2,042,543
Excess(deficiency) of revenues over expenditures	855,059	244,904	2,429,416	141,595
Fund balance ending	8,802,654	9,719,789	7,019,823	5,161,418
<b>Total Funds Applied</b>	<b>\$ 10,033,926</b>	<b>\$ 11,429,916</b>	<b>\$ 9,185,272</b>	<b>\$ 7,203,961</b>



**CITY OF LUFKIN**  
**MARKETING & TOURISM**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 1,002,664	\$ 1,061,369	\$ 720,275	\$ 771,809
<b>Revenues</b>				
Contribution from Hotel/Motel T	90,451	352,500	502,500	476,200
Souvenir Sales	115	-	2,600	-
Lufkin's Bistro	53,245	35,000	30,575	30,500
July 4th Event	4,320	2,500	2,500	2,500
Ice Skating in the Pines	-	-	142,289	140,000
Christmas in the Pines	1,036	204,500	1,285	2,050
Contributions	3,120	-	5,300	-
Miscellaneous Events	7,150	6,750	3,330	3,500
Interest income	(2,149)	2,250	8,000	5,000
Total Revenues	157,288	603,500	698,379	659,750
<b>Total Funds Available</b>	<b>\$ 1,159,952</b>	<b>\$ 1,664,869</b>	<b>\$ 1,418,654</b>	<b>\$ 1,431,559</b>
<b>Expenditures</b>				
Personnel services	\$ 121,157	\$ 215,990	229,582	\$ 289,725
Supplies	5,023	5,800	6,000	8,000
Maintenance	-	820	871	30,871
Miscellaneous services	225,936	358,381	408,202	364,997
Sundry charges	540	2,190	2,190	42,069
Total Expenditures	352,656	583,181	646,845	735,662
Excess(deficiency) of revenues over expenditures	(195,368)	20,319	51,534	(75,912)
Fund balance ending	\$ 807,296	\$ 1,081,688	\$ 771,809	\$ 695,897
<b>Total Funds Applied</b>	<b>\$ 1,159,952</b>	<b>\$ 1,664,869</b>	<b>\$ 1,418,654</b>	<b>\$ 1,431,559</b>

**CITY OF LUFKIN**  
**DEBT SERVICE FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 2,384,779	\$ 2,361,910	\$ 2,598,002	\$ 2,702,610
<b>Revenues</b>				
Current year collections	3,271,653	2,549,878	2,549,878	1,230,135
Interest income	14,221	25,000	30,000	-
Other-Transfer from Water/Wastewater Fund	1,956,095	1,870,695	1,870,695	1,861,383
Total Revenues	5,241,969	4,445,573	4,450,573	3,091,518
<b>Total Funds Available</b>	<b>\$ 7,626,748</b>	<b>\$ 6,807,483</b>	<b>\$ 7,048,575</b>	<b>\$ 5,794,128</b>
<b>Expenditures</b>				
Principal payments	\$ 3,940,000	\$ 3,365,000	\$ 3,365,000	\$ 3,435,000
Interest payments	1,081,995	974,215	974,215	879,571
Debt service fees	6,750	6,750	6,750	6,350
Total Expenditures	5,028,745	4,345,965	4,345,965	4,320,921
Excess(deficiency) of revenues over expenditures	213,224	99,608	104,608	(1,229,403)
Fund balance ending	2,598,003	2,461,518	2,702,610	1,473,207
<b>Total Funds Applied</b>	<b>\$ 7,626,748</b>	<b>\$ 6,807,483</b>	<b>\$ 7,048,575</b>	<b>\$ 5,794,128</b>

**CITY OF LUFKIN**  
**EQUIPMENT ACQUISITION AND REPLACEMENT FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Working Capital</b>	\$ 8,853,693	\$ 8,226,470	\$ 9,093,347	\$ 8,292,504
<b>Revenues</b>				
Interest income	6,825	20,000	20,000	-
Miscellaneous income	50,073	-	459,546	-
Equipment replacement charge-General Fund	1,120,993	1,205,030	1,205,030	1,205,975
Equipment replacement charge-Water/Wastewater	411,631	423,695	423,695	397,043
Equipment replacement charge-Solid Waste	729,728	793,437	793,437	661,674
Total Revenues	2,319,250	2,442,162	2,901,708	2,264,692
<b>Total Funds Available</b>	<b>\$ 11,172,943</b>	<b>\$ 10,668,632</b>	<b>\$11,995,055</b>	<b>\$ 10,557,196</b>
<b>Expenditures</b>				
Police	\$ 272,102	\$ 487,000	\$ 528,812	\$ 572,400
Fire	33,599	208,124	428,255	323,500
Engineering	-	116,000	180,595	45,540
Inspection Services	25,390	-	-	-
Animal Control	29,510	-	8,338	-
Streets	119,679	29,600	341,206	350,000
Parks	126,182	77,147	77,147	-
Zoo	-	134,414	134,414	-
Fleet Services	25,390	-	-	-
Utility collections	76,055	-	-	-
Water distribution	87,334	57,400	57,400	-
Wastewater treatment	28,602	38,000	73,150	-
Sewer Collection	117,750	29,600	102,817	325,120
Solid Waste	1,013,564	398,000	1,758,902	415,000
Recycling	25,865	-	-	70,000
Non Departmental	1,842,814	-	11,515	-
Total Expenditures	3,823,836	1,575,285	3,702,551	2,101,560
Excess(deficiency) of revenues over expenditures	(1,504,586)	866,877	(800,843)	163,132
Ending Working Capital	7,349,107	9,093,347	8,292,504	8,455,636
<b>Total Funds Applied</b>	<b>\$ 11,172,943</b>	<b>\$ 10,668,632</b>	<b>\$11,995,055</b>	<b>\$ 10,557,196</b>
<b>Expenditures</b>				
Supplies	\$ -	\$ 140,000	\$ -	\$ 120,000
Miscellaneous services	14,672	-	11,515	-
Sundry Charges	1,828,142	-	-	-
Capital Outlay	1,981,022	1,435,285	3,691,036	1,981,560
Total expenditures	3,823,836	1,575,285	3,702,551	2,101,560
<b>Total Fund Applied</b>	<b>\$ 11,172,943</b>	<b>\$ 10,668,632</b>	<b>\$11,995,055</b>	<b>\$ 10,557,196</b>

## FY 2024 Equipment Acquisition and Amortization Fund Purchases

Description		Amount
Police Patrol	6 SUV's to replace Chevy Tahoe Patrol vehicles with included toughbook computers, light bars, sirens, cages, etc.	441,300
Police CID & Narcotics	3 SUV's to replace 1 Ford Taurus and 2 Ford Explorers	131,100
Fire Administration	Pickup to Replace Chevy Extended Cab Pickup	41,000
Fire Services	Med Unit to replace Backup Med Unit	241,500
	Pickup to Replace Chevy Extended Cab Pickup for Battalion Chief	41,000
Engineering	Pickup to Replace Ford F250 4x4 Pickup	45,540
Street Department	Street Sweeper to Replace 2012 Tymco Sweeper	350,000
Water / Wastewater Utilities	Jet Machine to replace 2018 Peterbilt Vactor Jet Machine	325,120
Solid Waste	Front Loader to replace Peterbilt 520 Front Loader with Heil Half Pack 28	415,000
Recycling	Forklift to replace 2011 Toyota Forklift	70,000
<b>Total Equipment Purchases</b>		<b><u>2,101,560</u></b>

**CITY OF LUFKIN**  
**TECHNOLOGY AMORTIZATION FUND**  
**Fiscal 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Working Capital</b>	-	593,648	1,250,000	\$ 984,020
<b>Revenues</b>				
Equipment replacement charge-General Fund	174,555	61,925	61,925	100,193
Equipment replacement charge-Water/Wastewater	17,895	6,455	6,455	12,972
Equipment replacement charge-Solid Waste	2,530	140	140	1,577
Equipment replacement charge-Convention Services	975	3,725	3,725	2,226
Equipment replacement charge-Economic Development	1,290	1,080	1,080	1,182
Equipment replacement charge-Ct. Security & Tech	4,255	1,330	1,330	3,512
Equipment replacement charge-Marketing & Tourism	-	-	-	1,507
Total Revenues	201,500	74,655	74,655	123,169
<b>Total Funds Available</b>	<b>\$ 201,500</b>	<b>\$ 668,303</b>	<b>\$ 1,324,655</b>	<b>\$ 1,107,189</b>
<b>Expenditures</b>				
General Government	\$ 1,288	\$ 1,410	\$ 3,150	\$ -
City Administration	2,061	355	1,867	7,500
Finance	2,822	1,420	10,643	-
City Attorney	508	30	30	-
Municipal Ct.	2,964	1,330	3,347	-
Human Resources	3,935	1,420	3,461	-
Information Technology	113,719	83,795	110,417	5,520
City Marshall	1,287	-	51	0
Police	72,361	24,170	81,904	6,180
Fire	7,995	10,430	32,585	6,680
Emergency Management	6,878	-	6,412	-
Engineering	34,126	5,360	18,098	3,720
Animal Control	4,917	2,305	5,404	-
Streets	2,332	1,625	3,666	1,740
Parks	2,190	2,195	4,299	1,740
Fleet	1,753	3,720	9,619	-
Zoo	8,521	7,485	18,703	-
Utility collections	5,538	1,475	3,516	1,740
Wastewater treatment	4,893	1,445	4,770	-
Water Production	2,463	1,480	3,546	3,480
Water/Sewer Utilities	4,137	2,055	5,130	1,740
Solid Waste	959	85	110	-
Recycling	1,287	55	55	-
Convention Services	691	3,725	5,670	2,520
Economic Development	1,287	1,080	1,080	-
Marketing & Tourism	-	-	3,102	-
Transfers	435	-	-	-
Total Expenditures	291,347	158,450	340,635	42,560
Excess(deficiency) of revenues over expenditures	(89,847)	(83,795)	(265,980)	80,609
Ending Working Capital	(89,847)	509,853	984,020	1,064,629
<b>Total Funds Applied</b>	<b>201,500</b>	<b>668,303</b>	<b>1,324,655</b>	<b>1,107,189</b>
<b>Expenditures</b>				
Supplies	5,644	\$ 24,170	\$ 24,170	\$ 42,560
Miscellaneous services	259,165	50,485	232,670	-
Sundry	435	-	-	-
Capital Outlay	26,103	83,795	83,795	-
Total expenditures	291,347	158,450	340,635	42,560
<b>Total Funds Applied</b>	<b>\$ 201,500</b>	<b>\$ 668,303</b>	<b>\$ 1,324,655</b>	<b>\$ 1,107,189</b>





## **GENERAL FUND**

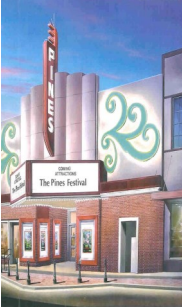
The General Fund is the operating fund of the City and accounts for all revenues and expenditures not accounted for in other funds. It accounts for a wide variety of revenues and finances a broad range of governmental services. Primarily ad valorem taxes, general sales taxes, franchise taxes, charges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

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

The following section provides an overview of each department within the General Fund. Here, departmental expenditures, mission statements, descriptions of services, Fiscal 2024 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 2024, 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

### 2024 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	2021-2022 Actual	2022-2023 Revised	2023-2024 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		2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services		114,765	110,171	118,648	119,409
Benefits		43,054	41,906	43,706	43,849
Supplies		17,229	22,700	22,700	28,700
Miscellaneous Services		74,025	91,200	89,200	93,076
Sundry Charges		86,414	7,000	8,500	7,000
TOTAL		335,487	272,977	282,754	292,034

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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**  
**2024**



**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.



Council Chambers at City Hall

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	16,565	21,200	21,200	21,200
Miscellaneous Services	68,875	81,870	79,870	83,545
Sundry Charges	86,414	7,000	8,500	7,000
<b>TOTAL</b>	<b>171,854</b>	<b>110,070</b>	<b>109,570</b>	<b>111,745</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions within this division				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	114,765	110,171	118,648	119,409
Benefits	43,054	41,906	43,706	43,849
Supplies	664	1,500	1,500	7,500
Miscellaneous Services	5,150	9,330	9,350	9,531
<b>TOTAL</b>	<b>163,633</b>	<b>162,907</b>	<b>173,184</b>	<b>180,289</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
City Secretary	1	1	1	1
Executive Secretary	1	1	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Fiscal Year  
2024**



**CITY OF LUFKIN, TEXAS**

# City Administration

## GENERAL FUND

### MISSION

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

### DESCRIPTION OF SERVICES PROVIDED

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

### WORK PROGRAM

- In Fiscal 2023, 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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Number of citizen complaints	300	255	155
Number of citizen complaints responded to within two business days	342	185	125
Respond to citizen complaints and requests within two business days 90% of time	90%	90%	90%
Number of semi-monthly project status reports and council updates completed	22	22	22
Number of council meetings held	22	22	22
Prepare agenda for Council meetings within required time-line 100% of time	100%	100%	100%

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	630,136	670,155	641,117	726,358
Benefits	196,365	204,831	195,370	214,933
Supplies	14,144	16,070	16,620	18,870
Maintenance	1,840	2,949	3,210	7,540
Miscellaneous Services	25,441	55,400	52,389	51,218
Sundry Charges	28,209	29,400	32,740	29,400
<b>TOTAL</b>	<b>896,135</b>	<b>978,805</b>	<b>941,446</b>	<b>1,048,319</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
City Manager	1	1	1	1
Asst. City Manager PS/Admin	1	1	1	1
Assistant City Manager	1	1	1	1
Executive Secretary	1	1	1	1
Communications Director	1	1	1	1
Comm Dept. Digital Content Mgr	1	1	1	1
<b>FULL TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

### SIGNIFICANT CHANGES

**Fiscal Year**  
**2024**



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 2023.
- Complete the fiscal year 2022 audit and prepare the Comprehensive Annual Financial Report within the required time frame.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 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%

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	414,611	397,703	454,306	448,517
Benefits	170,353	166,484	176,353	178,236
Supplies	23,178	26,819	27,719	27,290
Maintenance of Equipment	19,514	22,000	22,000	22,000
Miscellaneous Services	127,681	156,870	157,170	162,504
Sundry Charges	93	100	100	100
<b>TOTAL</b>	<b>755,430</b>	<b>769,976</b>	<b>837,648</b>	<b>838,647</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Director of Finance	1	1	1	1
Accountant-Senior	1	1	1	1
Accounting Technician-Adv	4	4	4	4
Accounting Journeyman	1	1	1	1
Accounting Tech Adv-EMS	2	2	2	2
<b>FULL TIME</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

<b>SIGNIFICANT CHANGES</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	342,893	327,601	377,538	371,166
Benefits	137,447	133,637	142,252	144,041
Supplies	14,819	16,334	16,934	16,855
Maintenance of Equipment	-	-	-	-
Miscellaneous Services	117,802	146,610	146,641	152,957
Sundry Charges	93	100	100	100
<b>TOTAL</b>	<b>613,054</b>	<b>624,282</b>	<b>683,434</b>	<b>685,119</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Director of Finance	1	1	1	1
Accountant-Senior	1	1	1	1
Accounting Technician-Entry	1	1	1	1
Accounting Technician-Adv	4	4	4	4
<b>FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	71,718	70,102	76,768	77,351
Benefits	32,906	32,847	34,101	34,195
Supplies	8,359	10,485	10,785	10,435
Maintenance of Equipment	19,514	22,000	22,000	22,000
Miscellaneous Services	9,879	10,260	10,560	9,547
<b>TOTAL</b>	<b>142,376</b>	<b>145,694</b>	<b>154,214</b>	<b>153,528</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Accounting Tech Adv-EMS	2	2	2	2
Accounting Tech Entry EMS	-	-	-	-
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Fiscal Year  
2024**



**CITY OF LUFKIN, TEXAS**

# Legal Department

## GENERAL FUND

### LEGAL DEPARTMENT

#### MISSION

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

### WORK PROGRAM

The Legal department will continue to represent the city in all litigation and controversies and prosecute all cases brought before the Lufkin Municipal Court. The Legal department 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 Legal department 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 Legal department will continue in its role as legal advisor and counselor to the Lufkin Police Department and Fire Department.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	25,138	150,000	158,508	162,329
Benefits	7,220	43,833	46,954	47,854
Supplies	2,275	3,900	3,900	3,700
Miscellaneous Services	75,790	29,335	29,535	29,389
<b>TOTAL</b>	<b>110,423</b>	<b>227,068</b>	<b>238,897</b>	<b>243,272</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Attorney	-	-	1	1
FULL TIME	-	-	1	1
PART TIME	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>

### SIGNIFICANT CHANGES

FY2022– City attorney position budgeted.

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Miscellaneous Services	261,233	230,000	270,000	275,000
<b>TOTAL</b>	<b>261,233</b>	<b>230,000</b>	<b>270,000</b>	<b>275,000</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this department.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year  
2024**



CITY OF LUFKIN, TEXAS

# Human Resources

## 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 lobby area for convenience of the employees.
- Human Resources will continue to review the Employee Handbook to update and better inform employees and supervisors.
- Human Resource will administer and maintain quality employee benefits and assist those employees in the utilization of these benefits.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Number of workers compensation claims submitted to insurance carrier annually	76	75	75
Number of workers compensation claims submitted to insurance carrier annually within 2 working days of receipt	76	75	75
Workers compensation claims reported to insurance carrier within 2 working days of receipt.	100%	100%	100%
Number of applications received annually	317	900	950
Number of applications screened annually within 5 working days of receipt	317	900	950
Applications screened within 5 working days of receipt.	100%	100%	100%

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	239,163	231,527	266,860	252,366
Benefits	97,068	95,124	99,077	100,624
Supplies	6,255	26,560	25,690	11,500
Maintenance	-	180	180	2,182
Miscellaneous Services	28,488	103,920	53,320	35,159
Sundry Charges	11,028	32,125	32,125	28,125
<b>TOTAL</b>	<b>382,002</b>	<b>489,436</b>	<b>477,252</b>	<b>429,956</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Human Resources Director	1	1	1	1
Human Resources Assistant	1	1	1	1
Risk Management Assistant	1	1	1	1
Clerk Senior	-	1	1	1
Clerk Journeyman	2	1	1	1
<b>FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>SIGNIFICANT CHANGES</b>				
FY 2023- Opened Clerk Senior position. Closed one clerk journeyman position.				

**Fiscal Year**  
**2024**



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 is responsible for the care and maintenance of the Lufkin City Hall, Police Department and Municipal Court buildings. 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, Inspection Services, and Police Department.

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 2023 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 Lufkin City Hall / Police Department Building and the Municipal Court Building.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total Square Feet of Municipal Buildings	68,940	68,940	68,940
Number of Full Time Employees (FTE)	2	2	2
Office Space Footage Cleaned daily per <i>FTE</i>	28,470	28,470	28,470
Office Space Footage Cleaned daily perm <i>PTE</i>	3,000	3,000	3,000
Supply Cost per Total Square Feet of Municipal Buildings	.35	.47	.47
Total number of preventable accidents/ health issues due to unkempt conditions	0	0	0

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	60,805	105,247	86,543	101,314
Benefits	31,219	47,975	44,822	48,652
Supplies	59,009	22,550	30,550	35,750
Maintenance of Equipment	58,982	75,940	131,740	109,040
Miscellaneous Services	129,054	165,040	156,540	181,015
Capital	124,706	-	-	-
<b>TOTAL</b>	<b>463,775</b>	<b>416,752</b>	<b>450,195</b>	<b>475,771</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Building Maintenance Supervisor	-	1	1	1
Custodian	2	2	2	2
<b>FULL TIME</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>SIGNIFICANT CHANGES</b>				
FY2023: New position for Building Maintenance Supervisor				



**Fiscal Year**  
**2024**



**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, Assistant City Managers, Human Resources, Public Works, Planning, City Engineer, Finance, Information Technology, Utility Collections, Main Street, Inspection Services, Police Department, and the Municipal Court building.

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	60,805	105,247	86,543	101,314
Benefits	31,219	47,975	44,822	48,652
Supplies	53,503	15,550	23,550	28,550
Maintenance of Equipment	39,431	62,200	118,000	97,000
Miscellaneous Services	107,860	122,520	137,020	137,855
Capital	124,706	-	-	-
<b>TOTAL</b>	<b>417,524</b>	<b>353,492</b>	<b>409,935</b>	<b>413,371</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Building Maintenance Supervisor	-	1	1	1
Custodians	2	2	2	2
<b>FULL TIME</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	1,567	2,000	2,000	2,000
Maintenance of Equipment	2,065	7,000	7,000	3,500
Miscellaneous	-	-	100	100
<b>TOTAL</b>	<b>3,632</b>	<b>9,000</b>	<b>9,100</b>	<b>5,600</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions authorized for this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Building Services / Kurth Lake Lodge

**FUND:**

**DEPARTMENT: Building Services**

**DIVISION: Kurth Lake Lodge**

## DIVISION DESCRIPTION

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	3,939	5,000	5,000	5,200
Maintenance of Equipment	17,486	6,740	6,740	8,540
Miscellaneous	21,194	42,520	19,420	43,060
<b>TOTAL</b>	<b>42,619</b>	<b>54,260</b>	<b>31,160</b>	<b>56,800</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions authorized for this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year  
2024**



**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 (12) remote sites by wireless backhaul and (5) remote sites by fiber optic cable, with over (350) workstations and more than (500) telephones connected by twisted pair cable. The system is comprised of (1) IBM iSeries server and (45+) Servers of various Windows and Linux Operating systems.
- 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 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 2023, the IT Department will concentrate on developing, testing and implementing the following initiatives: continued enhancements to the redundancy and failover capabilities of the wireless network; continually upgrading to the latest version of Central Square (HTE) software; make modifications to the current layout of the server room to allow for increased efficiency; and continual structured auditing of the security of our network, both physical and electronic.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	352,486	419,895	435,723	452,617
Benefits	133,415	165,658	169,768	173,949
Supplies	189,909	139,415	282,645	82,610
Maintenance of Equipment	104,911	134,450	167,315	249,750
Miscellaneous Services	110,045	161,870	146,500	115,467
Sundry Charges	55	200	100	200
<b>TOTAL</b>	<b>890,821</b>	<b>1,021,488</b>	<b>1,202,051</b>	<b>1,074,593</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Director	1	1	1	1
Systems Analyst	2	2	2	2
IT Technician	2	4	4	4
Clerk Journeyman	1	1	1	1
<b>FULL TIME</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>

### SIGNIFICANT CHANGES

FY2023: Added 2 IT Technicians.

**Fiscal Year  
2024**



**CITY OF LUFKIN, TEXAS**

# **PUBLIC SAFETY**

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**Public Safety Departments include the following:**

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

**Fiscal Year  
2024**



**CITY OF LUFKIN, TEXAS**

# Police Department

## GENERAL FUND

### MISSION

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

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

### WORK PROGRAM

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

### DESCRIPTION OF SERVICES PROVIDED

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

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

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total calls for service	47,200	48,000	48,600
Comply with all applicable Texas Police Chiefs Association best practices standards to achieve recognized status	88%	87%	88%
Emergency responses under 2 minutes	71%	67%	70%
Non-emergency responses under 6 minutes	84%	84%	84%

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	6,619,548	6,715,591	7,018,396	7,008,412
Benefits	2,391,372	2,401,376	2,260,975	2,485,604
Supplies	381,225	430,750	399,002	418,350
Maintenance of Equipment	144,765	187,930	178,666	203,500
Miscellaneous Services	649,191	663,270	672,301	686,652
Sundry Charges	-	500	500	500
Capital	-	-	-	-
<b>TOTAL</b>	<b>10,186,101</b>	<b>10,399,417</b>	<b>10,529,840</b>	<b>10,803,018</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Administrative Assistant	1	1	1	1
Fleet Manager/IT Tech	1	1	1	1
Police Lieutenant	4	4	4	4
Police Sergeant	7	7	7	7
Police Corporal	7	7	7	7
Police Officer	58	58	58	58
Police Communications Supervisor	1	1	1	1
Police Communications Operator	15	15	15	15
Police Crime Scene Technician	3	3	3	3
Clerk Apprentice	2	2	2	2
Terminal Agency Coordinator	1	1	1	1
Clerk Journeyman/Crime Analyst (P-T)	-	-	1	1
<b>FULL TIME</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>102</b>	<b>102</b>	<b>103</b>	<b>103</b>

### SIGNIFICANT CHANGES

FY2022: Corporal position added to CID. Police officer discontinued.

FY2022 Revised: Added 3 communications operators. Discontinued 1 part-time communications operator.

FY2023 Revised: Addition of Part-time Clerk Journeyman/Crime Analyst.



**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	337,133	324,579	361,750	363,457
Benefits	113,908	108,345	116,944	120,026
Supplies	27,741	34,800	33,300	29,800
Maintenance of Equipment	64,075	85,130	72,890	86,900
Miscellaneous Services	91,659	106,405	105,605	101,631
Sundry Charges	-	500	500	500
Capital	-	-	-	-
<b>TOTAL</b>	<b>634,516</b>	<b>659,759</b>	<b>690,989</b>	<b>702,314</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Administrative Assistant	1	1	1	1
Fleet Manager/IT Tech	1	1	1	1
<b>FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	4,265,869	4,128,025	4,367,406	4,255,125
Benefits	1,504,004	1,447,968	1,383,881	1,479,143
Supplies	314,774	335,000	327,802	336,550
Maintenance of Equipment	68,397	80,100	80,100	88,400
Miscellaneous Services	420,850	398,962	405,962	444,375
<b>TOTAL</b>	<b>6,573,894</b>	<b>6,390,055</b>	<b>6,565,151</b>	<b>6,603,593</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Police Lieutenant	3	3	3	3
Police Sergeant	5	5	5	5
Police Corporal	5	5	5	5
Police Officer—Patrol	48	48	48	48
<b>FULL TIME</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	641,083	762,307	738,830	811,936
Benefits	257,096	306,277	281,025	318,083
Supplies	3,909	7,200	7,200	9,500
Maintenance of Equipment	6,606	16,200	16,200	17,900
Miscellaneous Services	1,410	7,500	4,500	5,500
<b>TOTAL</b>	<b>910,104</b>	<b>1,099,484</b>	<b>1,047,755</b>	<b>1,162,919</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Police Communications Supervisor	1	1	1	1
Police Communications Operator	15	15	15	15
<b>FULL TIME</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	1,280,405	1,399,134	1,443,793	1,467,087
Benefits	471,110	491,915	431,166	519,028
Supplies	34,350	53,250	30,200	42,000
Maintenance of Equipment	5,687	6,500	9,476	10,300
Miscellaneous Services	131,248	144,903	150,734	129,646
<b>TOTAL</b>	<b>1,922,800</b>	<b>2,095,702</b>	<b>2,065,369</b>	<b>2,168,061</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Police Lieutenant	1	1	1	1
Police Sergeant	2	2	2	2
Police Corporal	2	2	2	2
Police Officer—Investigators	10	10	10	10
Police Crime Scene Investigator	3	3	3	3
Clerk Journeyman-CID -PT	-	-	1	1
<b>FULL TIME</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	95,058	101,546	106,617	110,807
Benefits	45,254	46,871	47,959	49,324
Supplies	451	500	500	500
Miscellaneous Services	4,024	5,500	5,500	5,500
<b>TOTAL</b>	<b>144,787</b>	<b>154,417</b>	<b>160,576</b>	<b>166,131</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Clerk Apprentice	2	2	2	2
Terminal Agency Coordinator	1	1	1	1
<b>FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Fiscal Year

2024



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 2022-23 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	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	6,032,665	5,763,456	6,367,700	6,095,005
Benefits	2,105,038	2,025,160	2,142,437	2,090,749
Supplies	389,666	480,025	495,510	517,665
Maintenance of Equipment	178,601	190,775	234,120	210,330
Miscellaneous Services	544,202	606,958	614,738	627,634
Sundry Charges	-	-	855	1,000
Capital Outlay	-	-	59,964	-
<b>TOTAL</b>	<b>9,250,172</b>	<b>9,066,374</b>	<b>9,915,324</b>	<b>9,542,383</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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	5	5
Captain	17	17	17	17
Lieutenant	15	15	15	15
Firefighters	36	36	36	36
Emergency Vehicle-Tech-Fleet	1	1	1	1
<b>FULL TIME</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>

### SIGNIFICANT CHANGES

FY 2022: 9 Firefighter positions discontinued.

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	575,187	527,311	592,716	590,476
Benefits	197,372	191,728	185,917	196,832
Supplies	22,101	28,605	29,080	30,440
Maintenance of Equipment	11,826	15,005	22,150	19,910
Miscellaneous Services	111,320	140,908	132,408	140,578
Sundry Charges	-	-	855	1,000
<b>TOTAL</b>	<b>917,806</b>	<b>903,557</b>	<b>963,126</b>	<b>979,236</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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
Emergency Vehicle-Tech	1	1	1	1
<b>FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



**Fiscal Year  
2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	5,351,970	5,129,695	5,665,766	5,394,982
Benefits	1,873,548	1,799,591	1,922,650	1,860,045
Supplies	365,002	443,015	457,980	478,620
Maintenance of Equipment	165,746	174,270	211,770	187,520
Miscellaneous Services	528,595	457,430	477,370	480,024
<b>TOTAL</b>	<b>8,184,861</b>	<b>8,004,001</b>	<b>8,795,500</b>	<b>8,401,191</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Battalion Chief	3	3	3	3
Captain	15	15	15	15
Lieutenant	15	15	15	15
Firefighter	36	36	36	36
<b>FULL TIME</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	105,508	106,450	109,218	109,547
Benefits	34,118	33,841	33,870	33,872
Supplies	2,563	8,405	8,450	8,605
Maintenance of Equipment	1,029	1,500	200	2,900
Miscellaneous Services	4,287	8,620	4,960	7,032
<b>TOTAL</b>	<b>147,505</b>	<b>158,816</b>	<b>156,698</b>	<b>161,956</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Battalion Chief—Fire Marshall	1	1	1	1
<b>FULL TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Fiscal Year  
2024**



**CITY OF LUFKIN, TEXAS**

# Municipal Court

## GENERAL FUND

### MISSION

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

### WORK PROGRAM

The Municipal Court will continue to work with Linebarger Goggan Blair & Sampson, LLP Attorney's at Law on collection cases. Municipal Court will also continue participating in the Omni program and will conduct annual warrant amnesty programs.

### 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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Number of Citations Filed	3,593	3,700	4,000
Number of Citations Deferred	322	400	400
% of Citations Deferred	9%	10%	10%
Number of Warrant Sweeps per year	1	1	1
Number of Warrants resolved during warrant Sweep periods	589	600	600

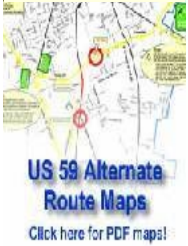
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	107,225	101,849	118,583	145,030
Benefits	49,229	48,008	59,535	65,910
Supplies	9,957	8,205	9,052	10,840
Miscellaneous Services	69,831	138,855	139,155	115,935
<b>TOTAL</b>	<b>236,242</b>	<b>296,917</b>	<b>326,325</b>	<b>337,715</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Court Administrator	1	1	1	1
Juvenile Case Manager	-	-	1	1
Court Clerk Deputy	2	2	2	2
<b>FULL TIME</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

### SIGNIFICANT CHANGES

FY23 Revised– Addition of Juvenile Case Manager position.

**Fiscal Year  
2024**



**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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Complete statewide Hurricane preparedness exercise	1	1	1
Develop pandemic virus response	1	1	1
Complete WEB EOC Training	1	1	1
Attend Management Training Regional Meetings	2	2	2

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Supplies	8,495	1,500	2,200	500
Miscellaneous Services	47,081	44,932	43,930	31,918
<b>TOTAL</b>	<b>55,576</b>	<b>46,432</b>	<b>46,130</b>	<b>32,418</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
There are no authorized positions for this department				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				
<b>SIGNIFICANT CHANGES</b>				

**Fiscal Year  
2024**



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 4,800 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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Number of animals received at shelter	4,022	4,845	4,800
Number of animals adopted	711	672	700
Number of animals reclaimed	305	350	350
Number of animals sent to rescue	1,259	1,959	2,000
Number of animals euthanized	1,682	1,511	1,500
Euthanasia rate	42%	31%	30%

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	402,501	398,110	474,739	553,131
Benefits	164,260	182,806	208,793	230,313
Supplies	76,325	113,841	162,507	185,380
Maintenance of Equipment	33,911	21,220	18,720	23,680
Miscellaneous Services	96,466	116,428	141,053	143,786
<b>TOTAL</b>	<b>753,516</b>	<b>832,405</b>	<b>777,806</b>	<b>832,405</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Animal Control Director	1	1	1	1
Animal Service Interim Director	-	-	1	1
Animal Control Supervisor Assistant	1	1	1	-
Clerk Journeyman	1	1	1	1
Animal Control Rescue Coordinator	-	-	1	1
Animal Control Officer	3	3	2	2
Laborer	5	5	8	9
<b>FULL TIME</b>	<b>11</b>	<b>11</b>	<b>15</b>	<b>15</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>15</b>	<b>15</b>

### SIGNIFICANT CHANGES

FY22 Revised-Discontinued Field Supervisor and Rescue Coordinator. Added animal control officer and labor positions. FY23 Revised-Addition Interim Director, A.C. Rescue Coordinator. Close Animal Ct. Officer. Addition Laborer (Animal Care Attendant). Addition 2 Animal Care Attendants. Close Supervisor Assistant and open Laborer position.



**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **PUBLIC WORKS**

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**Public Works Departments include the following:**

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

**Fiscal Year**  
**2024**



CITY OF LUFKIN, TEXAS

# Engineering

## GENERAL FUND

### MISSION

The Engineering Services Department strives to partner with the community in providing development related services in an efficient and effective manner, maintaining the health and safety of existing land use and infrastructure, and providing long-range planning.

### Description of Services

The Engineering Services Department is comprised of three divisions: Engineering, Inspections, and Planning. These divisions work together to provide development related services to the public, ensure compliance with applicable codes, and meet the needs of various other city directives.

### WORK PROGRAM

The Engineering Services Department will strive to ensure building permits for construction are processed in a timely manner, provide quality and professional service, minimize bureaucratic barriers to development, and maintain a high level of compliance.

City projects will be completed in a timely manner.

Inspections will continue to ensure compliance with minimum code standards, while evaluating needs and requirements of new codes.

Code Enforcement will continue taking an aggressive stance in requiring sub-standard structures be removed or repaired throughout the City according to local laws and ordinances.

Planning Division will focus on continued evaluation and adoption of appropriate development ordinances and amendments; assist professional developers, the general public, and the governing body related to land use; implement Green Initiatives in Lufkin in support of community sustainability; and continue staff development to stay informed of current trends in Planning. In addition, it will support the vision to Create Ideal Livability in Lufkin by implementing the goals of the Comprehensive Plan for Land Use, Transportation, Placemaking, Natural Resources, Historic and Cultural Resources, Local Economy, Housing, and Community Facilities.

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Number of Plats reviewed	67	35	40
Plat reviews are Completed within 7 days 90% of the time.	95%	95%	95%
Number of Permits Reviewed	279	175	175
Approve Permits for Construction within 2 days 90% of the time.	90%	90%	90%
Total Number of Construction plans reviewed	580	320	450
Total Number of Construction Plans Reveiwed in 3 business days or less	551	304	428
Review Construction Plans within 3 business days 95% of time	95%	95%	95%
Total number of Code Enforcement complaints	636	804	720
Total number of Code Enforcement complaints investigated within 8 hours of call	617	780	699
Investigate complaints within 8 hours of call 95%	97%	97%	97%
Number of plat reviews completed within 2 business days	64	33	38
Number of zoning cases	27	20	20
Number of zoning cases meeting legal documentation	27	20	20
Complete zoning case deadlines, 100% of the time	100%	100%	100%

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	715,512	857,484	910,816	1,027,880
Benefits	288,708	337,195	351,366	384,819
Supplies	29,523	35,082	52,016	65,560
Maintenance of Equipment	18,577	24,425	25,928	41,985
Miscellaneous Services	84,129	131,301	122,371	128,071
Sundry	90	500	500	600
<b>TOTAL</b>	<b>1,136,539</b>	<b>1,385,987</b>	<b>1,462,997</b>	<b>1,648,915</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
City Engineer / Director of Engineering Services	1	1	1	1
Clerk - Sr. Level	1	1	1	1
Engineer in Training	-	-	1	1
Engineering Tech II	1	1	1	1
Eng-Serv/Bldg Insp/Asst. Dir	1	1	1	1
Survey Crew Chief	1	1	1	1
GIS Coordinator	1	1	1	1
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	3	3	3
Construction Inspector	1	1	2	2
City Planner	1	1	1	1
Sr. Clerk Planner Asst	1	1	1	1
<b>FULL TIME</b>	<b>16</b>	<b>17</b>	<b>19</b>	<b>19</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>16</b>	<b>17</b>	<b>19</b>	<b>19</b>
<b>SIGNIFICANT CHANGES</b>				
FY2023: Added 1 Code Enforcement Officer position.				
FY2023 Revised: Transferred position for Construction Inspector from Street dept. Added Engineer In Training position.				
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**Fiscal Year**  
**2024**

CITY OF LUFKIN, TEXAS

# Engineering Svcs/Engineering

## GENERAL FUND

### DIVISION: Engineering

#### DIVISION DESCRIPTION

The Engineering Division provides surveying, mapping, and engineering design services for various city projects including utilities, streets, capital improvements, zoo, and park projects. It also reviews building permits to ensure development is in accordance with city ordinances and other government agencies; issues water and sewer taps for new utility services, and provides floodplain and floodway management.

The Engineering Division also provides subdivision plat administration, issuance of utility permits, and roadway access permits.

The GIS (Geographical Information System) Mapping is in this division. It supplies and maintains information for the city's water and sewer utilities, zoning, property boundaries, streets, addressing, easements, rights-of-way, floodplain and floodway, and drainage. The survey crew provides information for GIS mapping.

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	338,886	405,768	457,520	531,152
Benefits	128,813	152,683	166,684	189,770
Supplies	9,055	11,970	17,007	11,745
Maintenance of Equipment	17,702	22,025	22,475	35,605
Miscellaneous Services	43,550	67,024	58,694	60,075
Sundry Charges	90	200	200	200
<b>TOTAL</b>	<b>538,096</b>	<b>659,670</b>	<b>722,580</b>	<b>828,547</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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
GPS Technician	1	1	1	1
<b>FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Fiscal Year**  
**2024**

## GENERAL FUND

**DIVISION: Inspections**

### DIVISION DESCRIPTION

The Inspections Division's services to our community include reviewing, permitting, and inspecting building construction projects for compliance with adopted national, state, and local building, plumbing, fire, mechanical, gas, and electric codes. In addition, Inspections provides interpretive support to the construction industry regarding methods of construction and their compliance with the building codes.

Inspections Division also enforces property regulations through code enforcement.

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	264,499	343,599	336,572	379,334
Benefits	117,794	143,962	142,228	152,458
Supplies	18,527	20,575	32,472	51,025
Maintenance of Equipment	376	1,500	2,553	5,730
Miscellaneous Services	30,253	51,182	50,582	54,145
Sundry Charges	-	200	200	200
<b>TOTAL</b>	<b>431,449</b>	<b>561,018</b>	<b>564,607</b>	<b>642,892</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Eng-Serv/Bldg Insp/Asst. Dir.	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	3	3	3
<b>FULL TIME</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Fiscal Year**  
**2024**

**CITY OF LUFKIN, TEXAS**

# Engineer Svcs/Planning & Zoning

## GENERAL FUND

### DIVISION: Planning & Zoning

pertaining to the development of the City.

The Planning Division is the city's liaison to local entities endeavoring to retain, expand, and attract business to Lufkin and provide affordable housing opportunities.

### DIVISION DESCRIPTION

- The Planning Division provides technical assistance relating to adopted land use regulations, performs subdivision, zoning, permit review, and annexations. It also is responsible for making recommendations to the Planning & Zoning Commission and City Council on matters

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	112,127	108,117	116,724	117,394
Benefits	42,101	40,550	42,454	42,591
Supplies	1,941	2,537	2,537	2,790
Maintenance of Equipment	499	900	900	650
Miscellaneous Services	10,326	13,095	13,095	13,851
Sundry Charges	-	100	100	100
<b>TOTAL</b>	<b>166,994</b>	<b>165,299</b>	<b>175,810</b>	<b>177,476</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
City Planner	1	1	1	1
Sr, Clerk Pl Asst.	1	1	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Fiscal Year**  
**2024**



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 2022-2023 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	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	1,083,701	1,104,295	1,058,987	1,222,649
Benefits	443,206	523,756	504,004	552,325
Supplies	264,014	279,135	281,635	288,020
Maintenance of Equipment	954,364	1,317,650	1,305,000	1,674,150
Miscellaneous Services	907,269	976,389	1,001,229	1,000,950
Capital	-	-	35,000	35,000
<b>TOTAL</b>	<b>3,652,554</b>	<b>4,201,225</b>	<b>4,185,855</b>	<b>4,773,094</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Director of Street	1	1	1	1
Assistant Superintendent	1	1	1	1
Clerk Journeyman	1	1	1	1
Crew Leader III	3	3	3	3
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	8	8	8	8
Street Mowing Technician	2	2	2	2
Construction Inspector	1	1	1	1
Utility Technician	2	2	2	2
Maintenance Worker	3	4	4	4
Laborer I (part-time)	1	1	1	1
<b>FULL TIME</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>34</b>

### SIGNIFICANT CHANGES

FY2022 Revised: Clerk Journeyman created. Crewleader III created.  
FY2023: Maintenance worker position added.



**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	139,370	150,058	163,047	164,096
Benefits	57,077	58,713	61,674	61,864
Supplies	6,553	6,415	6,415	6,415
Miscellaneous Services	15,031	12,315	19,315	19,126
<b>TOTAL</b>	<b>218,031</b>	<b>227,501</b>	<b>250,451</b>	<b>251,501</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Street Superintendent	1	1	1	1
Assistant Street Superintendent	1	1	1	1
Clerk Journeyman	1	1	1	1
Construction Inspector	1	1	1	1
<b>FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	319,229	258,433	282,433	290,791
Benefits	125,083	127,031	127,586	133,829
Supplies	51,257	54,295	54,295	54,680
Maintenance of Equipment	259,608	314,150	288,000	319,150
Miscellaneous Services	74,040	76,314	77,154	77,064
<b>TOTAL</b>	<b>829,217</b>	<b>830,223</b>	<b>829,468</b>	<b>875,514</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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	1	1	1	1
Utilities Technician	2	2	2	2
Maintenance Worker	1	1	1	1
<b>FULL TIME</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	320,974	377,888	315,446	406,409
Benefits	139,824	184,950	167,986	193,033
Supplies	87,916	100,535	100,535	108,535
Maintenance of Equipment	602,758	955,000	959,000	1,265,000
Miscellaneous Services	758,159	830,471	830,971	830,971
<b>TOTAL</b>	<b>1,909,631</b>	<b>2,448,844</b>	<b>2,373,938</b>	<b>2,803,948</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Heavy Equipment Operator	2	2	2	2
Crew Leader II	2	2	2	2
Crew Leader III	1	1	1	1
Light Equipment Operator	1	1	1	1
Driver II	5	5	5	5
<b>FULL TIME</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	304,128	317,916	298,061	361,353
Benefits	121,222	153,062	146,758	163,599
Supplies	118,288	117,890	120,390	118,390
Maintenance of Equipment	91,998	48,500	58,000	90,000
Miscellaneous Services	60,039	57,289	731,998	35,000
<b>TOTAL</b>	<b>695,675</b>	<b>694,657</b>	<b>731,998</b>	<b>842,131</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Crew Leader III	1	1	1	1
General Craftsman	1	1	1	1
Equipment Operator	1	1	1	1
Driver II	2	2	2	2
Mowing Technician	2	2	2	2
Maintenance Worker	2	3	3	3
Labor-Part Time Seasonal	1	1	1	1
<b>FULL TIME</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>

**Fiscal Year  
2024**



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.
- To monitor and perform maintenance of City generators. And provide files on repairs.

### 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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total number of new work orders	2,025	2,035	2,030
Total number of preventive maintenance work orders	400	425	415
Completed Preventative Maintenance within schedule 90% of the time.	90%	95%	95%
Total number of fuel charges processed monthly.	1,725	1,715	1,700
% of fuel charges processed in 30 days.	100%	100%	100%
% of fuel charges processed monthly 90% of the time.	90%	95%	95%

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	290,145	287,503	316,591	359,834
Benefits	117,650	121,824	128,081	146,425
Supplies	23,308	27,880	28,880	29,350
Maintenance of Equipment	8,057	11,800	10,400	10,200
Miscellaneous Services	12,798	20,859	22,509	21,817
Sundry Charges	-25,661	-	-	-
Capital	11,760	-	-	-
<b>TOTAL</b>	<b>438,057</b>	<b>458,650</b>	<b>506,461</b>	<b>567,626</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Fleet Director	1	1	1	1
Lead Equipment Mechanic	1	1	1	1
Warehouse Clerk	1	1	1	1
Equipment Mechanic	3	3	3	3
Fleet Service Tech– SW	1	1	1	1
<b>FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

### SIGNIFICANT CHANGES

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**Fiscal Year  
2024**



**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**

**Fiscal Year  
2024**



**CITY OF LUFKIN, TEXAS**

# **Parks and Recreation Department**

## **GENERAL FUND**

### **MISSION**

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

### **DESCRIPTION OF SERVICES PROVIDED**

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

### **WORK PROGRAM**

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

## **WORKLOAD INDICATORS & PERFORMANCE MEASURES**

<b>Description</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Number of Participants in Recreation Programs	3,817	6,000	6,000
Number of Athletic Tournaments Sponsored	7	10	2
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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	662,178	955,722	959,213	1,106,272
Benefits	298,246	424,085	420,240	459,395
Supplies	101,803	119,150	122,895	113,650
Maintenance of Equipment	53,398	92,550	81,750	70,050
Miscellaneous Services	337,700	400,341	387,101	398,658
Sundry Charges	47	80	80	80
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,453,372</b>	<b>1,991,928</b>	<b>1,971,279</b>	<b>2,148,105</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Director of Parks & Recreation (Formerly Director—Parks & Leisure)	1	1	1	1
Deputy Director of Recreation	-	-	1	1
Superintendent	1	1	1	1
Office Manager (formerly Clerk Senior Level)	1	1	1	1
Clerical	-	-	1	1
Crew Leader I	2	2	2	2
Crew Leader II	1	1	1	1
Laborer	11	15	14	14
Custodian/Building Maintenance	1	1	1	1
Electric Utility	1	1	1	1
Athletic Super	1	1	1	1
Athletic Coordinator	-	1	1	1
Downtown Center Supervisor (formerly PT position)	1	1	1	1
Pool Supervisor (PT)	1	1	1	1
Lifeguard (P/T)	8	8	8	8
League Supervisor (P/T)	1	2	2	2
<b>FULL TIME</b>	<b>21</b>	<b>26</b>	<b>27</b>	<b>27</b>
<b>PART TIME</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>TOTAL</b>	<b>31</b>	<b>37</b>	<b>38</b>	<b>38</b>

### SIGNIFICANT CHANGES

FY2022 Revised: Added 5 Lifeguard positions. Part-time.

FY2023: Created an athletic coordinator and a part-time league supervisor positions. Added 4 laborer positions.

FY2023 Revised: Change title for Director to Director of Parks & Recreation. Addition of Deputy Director of Recreation. Close laborer position. Addition Clerical position.

**Fiscal Year**  
**2024**



CITY OF LUFKIN, TEXAS

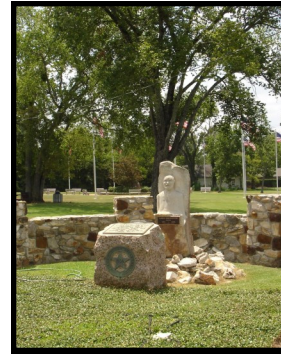
# Parks and Recreation / Administration

## 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	187,621	349,411	335,688	405,005
Benefits	75,841	117,935	115,462	137,478
Supplies	10,605	4,850	15,745	5,500
Miscellaneous Services	17,108	21,258	25,749	28,235
Sundry Charges	47	80	80	80
<b>TOTAL</b>	<b>291,222</b>	<b>493,534</b>	<b>492,724</b>	<b>576,298</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2023-2024 Budget	2022-2023 Revised	2023-2024 Budget
Director—Parks & Leisure	1	1	1	1
Office Manager	1	1	1	1
Clerk	-	-	1	1
Downtown Center Supervisor	1	1	1	1
Athletic Coordinator	-	1	1	1
Athletic Supervisor	1	1	1	1
League Supervisor (P/T)	1	2	2	2
Pool Supervisor (P/T)	1	1	1	1
Lifeguard (P/T)	8	8	8	8
<b>FULL TIME</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>6</b>
<b>PART TIME</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>TOTAL</b>	<b>14</b>	<b>16</b>	<b>17</b>	<b>17</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	474,557	606,311	623,525	701,267
Benefits	222,405	306,150	304,778	321,917
Supplies	91,198	114,300	107,150	108,150
Maintenance of Equipment	53,398	92,550	81,750	70,050
Miscellaneous Services	320,592	379,083	361,352	370,423
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,162,150</b>	<b>1,498,394</b>	<b>1,478,555</b>	<b>1,571,807</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Superintendent	1	1	1	1
Crew Leader I	2	2	2	2
Crew Leader II	1	1	1	1
Laborer	11	15	14	14
Electric Utility	1	1	1	1
Custodian / Building Maintenance	1	1	1	1
<b>FULL TIME</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>20</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>20</b>



## GENERAL FUND

### MISSION

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

### DESCRIPTION OF SERVICES PROVIDED

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

### WORK PROGRAM

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

the needs of guests and visitors. We will continue the Zip Code Survey to track visitors and to understand these demographics and the economic benefit of the Zoo to the community. 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. Fund raising for the "Gorilla Forest Reserve" habitat will proceed as well as looking for ways to implement zoo's new Master Plan.



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

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total number of visitors to Zoo annually	127,516	90,365	110,000
Total number of visitors to Zoo annually from outside Angelina County	75,234	62,352	64,900
% of visitors from other counties	59%	69%	59%
Total number of people in Zoo programs	10,000	5,000	7,500
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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	809,185	986,744	998,954	1,193,926
Benefits	403,342	448,276	448,439	489,017
Supplies	247,715	276,945	277,380	300,860
Maintenance of Equipment	2,895	5,785	8,910	5,110
Miscellaneous Services	184,675	221,320	213,955	226,630
<b>TOTAL</b>	<b>1,647,812</b>	<b>1,939,070</b>	<b>1,947,638</b>	<b>2,215,543</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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
Zoo Veterinary Technican	-	-	1	1
Clerk Journeyman	1	1	1	1
Collection Manager	4	2	2	2
Assistant Collection Manager	3	3	3	3
Zoo Keepers	8	10	10	12
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)	1	1	1	1
<b>FULL TIME</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>30</b>
<b>PART TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>32</b>

### SIGNIFICANT CHANGES

FY22– New position for Zoo Keeper.

FY 23: Add two new Zoo Keepers positions. Close two Collection Managers positions.

FY23 Revised- Add Zoo Veterinary Technician. Add 2 Zoo Keepers.

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Kurth Memorial Library

## GENERAL FUND

### MISSION

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

### 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.

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

### WORK PROGRAM

The primary goal of the Kurth Memorial Library for the fiscal year 2022-2023 is to fully reestablish the library as a well-used community resource by: Continuing to redevelop our internal and outreach services to the community. Continuing to re-establish our relationship with other community stakeholders post-pandemic. Continuing to seek out new and innovative service models to increase the library's visibility and scope within the community. Continuing to develop the most streamlined service models utilizing limited resources as fully as possible.



### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total Circulation and In-House Use	124,719	160,000	175,000
Number of Help Desk Requests	70,379	100,000	100,000
Number of Programs for Public (In-house & Outreach)	237	450	450
Number of Patron Visits	43,485	55,000	55,000
Number of Materials Processed (New, reprocessed, Withdrawn)	17,065	20,000	20,000
Patron attendance at Literacy Programs	11,368	25,000	25,000
FY New & Renewed Cards	7,740	8,500	8,500
Study Room Use	2,312	6,000	6,000
Computer Use (Does not capture laptop use)	4,640	5,200	5,200

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	326,609	318,519	350,938	364,125
Benefits	140,285	139,035	145,986	150,573
Supplies	10,450	15,600	12,850	137,055
Maintenance of Equipment	25,644	33,335	59,398	37,365
Miscellaneous Services	56,250	74,160	73,000	88,735
<b>TOTAL</b>	<b>559,238</b>	<b>580,649</b>	<b>642,172</b>	<b>777,853</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Library Director	1	1	1	1
Assistant Library Director	1	1	1	1
Clerk-Entry Level	2	2	2	2
Library Assistant	1	1	1	1
Clerk Apprentice	1	1	1	1
Library Assistant IT-Tech	1	1	1	1
Library Aide (Part time)	3	3	3	3
Library Assistant (Summer-PT)	1	1	1	1
Custodian	1	1	1	1
<b>FULL TIME</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>PART TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

### SIGNIFICANT CHANGES

FY2022 Revised-Library summer reading assistant opened.



**Fiscal Year  
2024**



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 2024 are the following items:

Unemployment Insurance Claims	\$ 10,000
Liability Insurance Premium	\$ 197,000
Contingency Amount	\$ 175,200
Retiree Insurance Premium Transfer	\$ 165,500

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	-	1,769,800	-	1,314,353
Benefits	2,392	10,000	10,000	167,409
Supplies	1,080	104,000	4,000	4,000
Maintenance	83,232	88,000	88,000	93,000
Miscellaneous Services	259,166	416,947	386,947	417,200
Sundry Charges	10,156	90,945	9,945	90,945
Debt Service	-	-	-	-
Transfer	1,391,285	695,000	6,820,000	2,165,000
Capital	288,302	-	451,732	-
<b>TOTAL</b>	<b>2,035,613</b>	<b>3,174,692</b>	<b>7,851,624</b>	<b>4,252,407</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				
<b>SIGNIFICANT CHANGES</b>				



**Fiscal Year**

**2024**



**CITY OF LUFKIN, TEXAS**

# **Water / Wastewater Fund**

## **WATER/WASTEWATER FUND**

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

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

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

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

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

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

**Fiscal Year**  
**2024**



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 UThe 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	2021-2022 Actual	2022-2023 Revised	2023-2024 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%

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	330,398	362,967	370,490	400,714
Benefits	122,200	170,623	171,098	181,370
Supplies	106,708	118,010	116,900	138,430
Maintenance of Equipment	9,627	56,320	41,360	56,320
Miscellaneous Services	48,211	56,896	56,210	60,386
<b>TOTAL</b>	<b>617,144</b>	<b>764,816</b>	<b>756,058</b>	<b>837,220</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Utility Collection Supervisor	1	1	1	1
Accounting Tech Entry	2	2	2	2
Utility Billing Clerk	3	3	3	3
Crew Leader III	1	1	1	1
Meter Maintenance Worker	2	2	2	2
Meter Reader	2	2	2	2
<b>FULL TIME</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

<b>SIGNIFICANT CHANGES</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	167,576	203,950	194,361	223,271
Benefits	71,514	95,947	92,431	99,845
Supplies	83,784	81,310	80,950	101,530
Maintenance of Equipment	6,414	10,480	8,360	10,480
Miscellaneous Services	13,289	12,965	12,965	14,879
<b>TOTAL</b>	<b>342,577</b>	<b>404,652</b>	<b>389,067</b>	<b>450,005</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Utility Collections Supervisor	1	1	1	1
Office Manager	-	-	-	-
Account Technician Entry	2	2	2	2
Utility Billing Clerk	3	3	3	3
<b>FULL TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	162,822	159,017	176,129	177,443
Benefits	50,686	74,676	78,667	81,525
Supplies	22,924	36,700	35,950	36,900
Maintenance of Equipment	3,213	45,840	33,000	45,840
Miscellaneous Services	34,922	43,931	43,245	45,507
<b>TOTAL</b>	<b>274,567</b>	<b>360,164</b>	<b>366,991</b>	<b>387,215</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Crew Leader	1	1	1	1
Meter Maintenance Worker	2	2	2	2
Meter Reader	2	2	2	2
<b>FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Fiscal Year  
2024**



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 when it meets the permitted standards allowed by State & Federal Agencies.
- 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.
- Replace Boiler Stacks for Dig 1 & 2
- Relocation & replacement project of process water pump/motors
- Take down Digester #1 for cleaning
- Replace C12 scale drum holders



Wastewater Treatment Plant Aeration Basin

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	742,968	717,598	789,082	777,093
Benefits	177,029	315,777	317,915	331,681
Supplies	435,692	646,030	667,630	836,250
Maintenance of Equipment	174,310	285,800	278,500	239,270
Miscellaneous Services	675,328	788,806	797,806	1,021,856
<b>TOTAL</b>	<b>2,205,327</b>	<b>2,754,011</b>	<b>2,850,933</b>	<b>3,236,150</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
WWTP Superintendent	1	1	1	1
Director Utility Plant Operations	-	-	-	-
WWTP Assistant Director	-	-	-	-
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
<b>FULL TIME</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>

### SIGNIFICANT CHANGES

FY2022 Revised: Discontinued Director Utility Plant Operations and WWTP Assistant Director.  
Created WWTP Superintendent.

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	224,942	196,274	207,693	207,653
Benefits	20,285	80,487	75,718	83,028
Supplies	10,642	13,740	13,740	16,500
Maintenance of Equipment	2,973	24,800	15,750	5,270
Miscellaneous Services	510,685	534,765	536,565	757,287
<b>TOTAL</b>	<b>769,527</b>	<b>850,066</b>	<b>849,466</b>	<b>1,069,738</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
WWTP Superintendent	1	1	1	1
Administrative Assistant	1	1	1	1
Environmental Manager	1	1	1	1
Environmental Compliance Tech	1	1	1	1
<b>FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



**Fiscal Year**  
**2024**



**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

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	201,582	200,020	225,495	209,174
Benefits	59,539	88,066	87,284	91,685
Supplies	355,648	546,940	546,940	697,200
Miscellaneous Services	2,184	27,000	36,000	35,000
<b>TOTAL</b>	<b>618,953</b>	<b>862,026</b>	<b>895,719</b>	<b>1,033,059</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Operator II&III	5	5	5	5
<b>FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	230,685	241,854	269,230	273,996
Benefits	73,823	112,475	118,548	120,401
Supplies	48,556	57,900	67,500	91,200
Maintenance of Equipment	171,337	261,00	262,750	234,000
Miscellaneous Services	59,885	76,041	74,241	54,569
Capital Outlay	-	-	-	30,000
<b>TOTAL</b>	<b>584,286</b>	<b>749,270</b>	<b>792,269</b>	<b>804,166</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 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
<b>FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Fiscal Year**  
**2024**



**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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	85,759	79,450	86,664	86,270
Benefits	23,382	34,749	36,365	36,567
Supplies	20,846	27,450	39,450	31,350
Miscellaneous Services	102,574	151,000	151,000	175,000
<b>TOTAL</b>	<b>232,561</b>	<b>292,649</b>	<b>313,479</b>	<b>329,187</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Laboratory Manager	1	1	1	1
Microbiologist Journeyman	1	1	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Fiscal Year  
2024**



**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.

### FISCAL 2023 WORK PROGRAM:

- Continue to Operate & Maintain the Water Plants & Wells to meet the TCEQ Standards
- Purchase & install new motors for Wells #12,13,15
- Purchase & install new Soft Starts for Wells #13 & 14
- Purchase & install new Soft Starts & Water Plants #1 & 2
- Purchase & install Well Totalizers & Check Valves



Water Storage Tank on Whitehouse Drive

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total gallons water pumped into distribution	2,714,593,000	2,852,593,000	2,783,704,000
Total Amount of Chlorine Used to Treat Water (in tons)	174	166	170
Monthly bacterial test are negative 100% of the time	100%	100%	100%
Operation & Maintenance Cost per million gallons of Water delivered to Distribution	\$634	\$624	\$629

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	104,717	109,523	124,201	154,008
Benefits	30,942	51,847	54,345	66,080
Supplies	334,697	584,188	550,188	449,400
Maintenance of Equipment	168,040	153,300	193,140	216,500
Miscellaneous Services	1,195,197	1,462,651	1,470,951	1,435,263
<b>TOTAL</b>	<b>1,833,593</b>	<b>2,361,509</b>	<b>2,392,825</b>	<b>2,321,251</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Water Plant Chief Operator	1	1	1	1
Operator II&III	1	1	1	1
Grounds Maintenance (Summer)	1	1	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>SIGNIFICANT CHANGES</b>				
FY2022 Revised: Created Operator II&III position.				

**Fiscal Year**

**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	104,717	109,523	124,201	154,008
Benefits	30,942	51,847	54,345	66,080
Supplies	313,923	560,188	522,188	418,400
Miscellaneous Services	1,190,276	1,457,730	1,465,730	1,430,342
<b>TOTAL</b>	<b>1,639,858</b>	<b>2,179,288</b>	<b>2,166,464</b>	<b>2,068,830</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Water Plant Chief Operator	1	1	1	1
Operator II&III	1	1	1	1
Grounds Maintenance (Summer)	1	1	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	20,774	24,000	28,000	31,000
Maintenance of Equipment	168,040	153,300	193,140	216,500
Miscellaneous Services	4,921	4,921	5,221	4,921
<b>TOTAL</b>	<b>193,735</b>	<b>182,221</b>	<b>226,361</b>	<b>252,421</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	1,244,927	1,341,606	1,324,604	1,589,573
Benefits	355,661	522,868	566,667	620,871
Supplies	252,472	336,000	363,400	350,060
Maintenance of Equipment	881,167	913,150	918,150	913,150
Miscellaneous Services	459,708	472,370	510,805	519,263
<b>TOTAL</b>	<b>3,193,935</b>	<b>3,585,994</b>	<b>3,683,626</b>	<b>3,992,917</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Director of Utilities (formerly Water / Sewer Director)	1	1	1	1
Water/Sewer Superintendent (Formerly Assistant Director)	1	1	1	1
Warehouse Clerk	1	1	1	1
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Clerk Journeyman	-	-	-	-
Water Utility Customer Service Inspector	1	1	1	1
Crew Leader II	2	2	2	2
Crew Leader III	2	2	2	2
Laborer	5	5	5	5
Maintenance Worker	6	6	6	6
Light Equipment Operator	5	5	5	5
PLC Advance Tech	1	1	1	1
Construction Supervisor	1	1	1	1
Elect Utility Journeyman	1	1	1	1
Heavy Equipment Operator	3	3	3	3
Lift Station Operator	1	1	1	1
Maintenance Supervisor	1	1	1	1
<b>FULL TIME</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>

### SIGNIFICANT CHANGES

FY2022 Revised: Water/Sewer Director changed to Director of Utilities. Assistant Director changed to Water/Sewer Superintendent. Maintenance worker position added.

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Water/Sewer Utilities/Administration

## WATER / WASTEWATER FUND

**DIVISION: Water/Sewer Administration**

of service to the water distribution and sewer collections systems.

### 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	266,381	269,411	264,150	291,191
Benefits	75,306	102,965	101,525	107,620
Supplies	22,157	24,000	25,000	24,000
Maintenance of Equipment	11,017	12,500	14,000	12,500
Miscellaneous Services	67,831	63,638	97,073	97,531
<b>TOTAL</b>	<b>442,692</b>	<b>472,514</b>	<b>501,748</b>	<b>532,842</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Director of Utilities (formerly Water / Sewer Director)	1	1	1	1
Water/Sewer Superintendent (Formerly Assistant Director)	1	1	1	1
Warehouse Clerk	1	1	1	1
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Clerk Journeyman	-	-	-	-
<b>FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Fiscal Year**  
**2024**



**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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	496,404	469,600	443,462	508,196
Benefits	107,547	173,392	188,354	210,876
Supplies	76,998	93,500	119,900	132,560
Maintenance of Equipment	513,306	531,400	531,400	531,400
Miscellaneous Services	93,044	97,021	99,021	100,021
<b>TOTAL</b>	<b>1,287,299</b>	<b>1,364,913</b>	<b>1,382,137</b>	<b>1,483,053</b>

AUTHORIZED POSITIONS	2020-2021 Actual	2021-2022 Approved	2021-2022 Revised	2022-2023 Budget
Crew Leader II	2	2	2	2
Crew Leader III	1	1	1	1
Maintenance Worker	2	2	2	2
Light Equipment Operator	2	2	2	2
Water Utility Customer Service Inspector	1	1	1	1
Laborer	5	5	5	5
<b>FULL TIME</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	482,142	602,595	616,992	790,186
Benefits	172,808	246,511	276,788	302,375
Supplies	153,317	218,500	218,500	193,500
Maintenance of Equipment	356,844	369,250	372,750	369,250
Miscellaneous Services	298,833	311,711	314,711	321,711
<b>TOTAL</b>	<b>1,463,944</b>	<b>1,748,567</b>	<b>1,799,741</b>	<b>1,977,022</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Crew Leader III	1	1	1	1
Light Equipment Operator	3	3	3	3
Heavy Equipment Operator	3	3	3	3
Electric Utility Journeyman	1	1	1	1
Lift Station Operator	1	1	1	1
PLC Technician	1	1	1	1
Maintenance Supervisor	1	1	1	1
Construction Supervisor	1	1	1	1
Maintenance Worker	4	4	4	4
<b>FULL TIME</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>

**Fiscal Year**  
**2024**



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 2024 are the following items:

Liability Insurance Premium	\$ 185,623
Contingency Amount	\$ 150,000
Allowance for Uncollectible Accounts	\$ 150,000
General and Administrative Charges	\$3,379,020
Funded Depreciation Transfers	\$2,090,184
Debt Service Transfers	\$1,861,383
Transfer to General Fund	\$ 250,000
Lease Principal & Interest	\$1,566,493

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Salaries & Wages	-	437,413	-	156,383
Benefits	4,939	-	-	27,374
Supplies	-	51,000	1,000	51,000
Equipment Maintenance	28,462	28,462	28,462	30,000
Miscellaneous Services	196,180	335,623	335,623	400,623
Sundry Charges	7,555,966	5,331,657	5,333,657	5,619,204
Debt Service	343,395	-	713,013	1,566,493
Transfers	3,056,095	2,120,695	2,150,695	2,111,383
<b>TOTAL</b>	<b>11,185,037</b>	<b>8,304,850</b>	<b>8,562,450</b>	<b>9,962,460</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				



**Fiscal Year**

**2024**



**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**  
**2024**



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	2021-2022 Actual	2022-2023 Revised	2023-2024 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%



<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	1,017,406	976,913	1,086,416	1,106,923
Benefits	174,795	448,367	474,878	481,095
Supplies	505,801	732,934	714,250	625,750
Maintenance of Equipment	316,235	282,500	292,655	237,700
Miscellaneous Services	1,997,477	2,121,348	2,202,348	2,181,127
<b>TOTAL</b>	<b>4,011,714</b>	<b>4,562,062</b>	<b>4,770,547</b>	<b>4,632,595</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Solid Waste Director	1	1	1	1
Solid Waste Assistant Director	1	1	1	1
Clerk –Journeyman	2	2	2	2
Driver II	15	15	15	15
Driver III	3	3	3	3
Maintenance Mechanic/Welder	1	1	1	1
Laborer	2	2	2	2
Maintenance Worker	1	1	1	1
<b>FULL TIME</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>

### SIGNIFICANT CHANGES

FY22 Revised– Driver II position added.

**Fiscal Year**  
**2024**



**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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	191,915	186,704	210,009	209,753
Benefits	37,100	75,874	81,216	81,702
Supplies	20,347	26,934	27,500	27,500
Maintenance of Equipment	1,419	37,500	37,655	2,700
Miscellaneous Services	26,498	37,965	40,565	42,137
<b>TOTAL</b>	<b>277,279</b>	<b>364,977</b>	<b>396,945</b>	<b>363,792</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Solid Waste Director	1	1	1	1
Solid Waste Assistant Director	1	1	1	1
Clerk –Journeyman	2	2	2	2
<b>FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Fiscal Year**  
**2024**



**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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	173,119	183,596	206,222	210,596
Benefits	42,342	86,872	91,956	92,896
Supplies	112,229	147,000	136,500	116,500
Maintenance of Equipment	104,065	75,000	75,000	75,000
Miscellaneous Services	591,648	590,421	601,421	671,421
<b>TOTAL</b>	<b>1,023,403</b>	<b>1,082,889</b>	<b>1,111,099</b>	<b>1,166,413</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Driver II	4	4	4	4
Driver III	1	1	1	1
<b>FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **Solid Waste / Commercial Collection**

## **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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	346,867	315,340	355,751	358,547
Benefits	70,478	142,662	152,356	153,102
Supplies	188,273	261,000	251,000	226,500
Maintenance of Equipment	127,367	100,000	100,000	95,000
Miscellaneous Services	703,422	767,778	783,978	705,646
<b>TOTAL</b>	<b>1,436,407</b>	<b>1,586,780</b>	<b>1,643,085</b>	<b>1,538,795</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Driver II	5	5	5	5
Driver III	2	2	2	2
Maintenance Mechanic/Welder	1	1	1	1
<b>FULL TIME</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **Solid Waste / Special Collections**

## **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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	195,185	181,136	199,483	210,351
Benefits	47,470	90,542	95,084	98,201
Supplies	42,321	55,000	55,750	41,750
Maintenance of Equipment	34,851	35,000	35,000	30,000
Miscellaneous Services	240,667	293,336	329,336	309,875
<b>TOTAL</b>	<b>560,494</b>	<b>655,014</b>	<b>714,653</b>	<b>690,177</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Driver II	3	3	3	3
Laborer	2	2	2	2
Maintenance Worker	1	1	1	1
<b>FULL TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**Fiscal Year**  
**2024**



**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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	110,320	110,137	114,951	117,676
Benefits	(22,595)	52,417	54,266	55,194
Supplies	142,631	243,000	243,500	213,500
Maintenance of Equipment	48,533	35,000	45,000	35,000
Miscellaneous Services	435,242	431,848	447,048	452,048
<b>TOTAL</b>	<b>714,131</b>	<b>872,402</b>	<b>904,765</b>	<b>873,418</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Driver II	3	3	3	3
<b>FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Solid Waste / Recycling

## SOLID WASTE / RECYCLING FUND

### MISSION

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

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

### DESCRIPTION OF SERVICES PROVIDED

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



Sorting recyclables at the Lufkin Recycling Center

### WORK PROGRAM

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

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	92,676	76,068	98,460	99,035
Benefits	23,022	41,792	46,985	47,328
Supplies	20,897	29,200	26,700	24,500
Maintenance of Equipment	21,169	40,000	45,000	40,000
Miscellaneous Services	53,144	62,839	63,339	63,284
<b>TOTAL</b>	<b>210,908</b>	<b>249,899</b>	<b>280,484</b>	<b>274,147</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Laborer	2	2	2	2
Maintenance Worker	1	1	1	1
<b>FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
SIGNIFICANT CHANGES				
FY2021: Two (2) laborer positions discontinued.				



**Fiscal Year**  
**2024**



**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 2024 are the following items:

Liability Insurance Premium	\$ 10,872
Allowance for Uncollectible Accounts	\$ 35,000
General and Administrative Charges	\$2,621,605
Transfer-General Fund	\$ 550,000

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	-	272,699	-	85,359
Benefits	-	-	-	13,687
Supplies	-	100,370	100,370	100,370
Equipment Maintenance	5,636	5,636	5,636	6,000
Miscellaneous Services	58,823	60,872	60,872	60,872
Sundry Charges	2,446,762	2,518,456	2,518,456	4,206,605
Transfers	100,000	250,000	250,000	550,000
<b>TOTAL</b>	<b>2,611,221</b>	<b>3,208,033</b>	<b>2,935,334</b>	<b>5,022,893</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				





## OTHER FUNDS

### HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is a special revenue fund that accounts for the revenue received from the Hotel/Motel occupancy tax.

### CONVENTION SERVICES FUND

The Convention Services Fund is a special revenue fund that accounts for operation activity for all convention services.

### 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 FUND

The Pines Theater Fund is a special revenue fund that accounts for operation/maintenance activity for the Pines Theater.

### 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 purchase of computer equipment for the Municipal Court.

### 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.

### MARKETING & TOURISM FUND

The Marketing & Tourism Fund is a special revenue fund created to maximize hotel occupancy within the city through a marketing program.

### 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.

### TECHNOLOGY AMORTIZATION FUND

The Technology Amortization Fund is an internal service fund that accounts for the leases/purchases on all technological type 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**  
**2024**



CITY OF LUFKIN, TEXAS

## Hotel/Motel Tax Fund

# HOTEL / MOTEL TAX FUND

### MISSION

The mission of the Hotel/Motel Tax Fund is to account for the revenue received for the State of Texas Hotel Occupancy tax.

The Hotel Occupancy tax is received quarterly. The tax rate is 7% of total receipts.

WORKLOAD INDICATORS & PERFORMANCE MEASURES			
Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Number of Hotels/Motels within city limits	16	16	16
Receipt of tax collected on time	99%	99%	99%

FUND **Hotel / Motel Tax Fund**

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Benefits	13,910	-	-	-
Miscellaneous Services	14,299	-	4,159	4,159
Sundry	189,560	1,150,000	1,289,000	1,293,200
Transfers	980,307	-	-	-
<b>TOTAL</b>	<b>1,198,076</b>	<b>1,150,000</b>	<b>1,293,159</b>	<b>1,297,359</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

<b>SIGNIFICANT CHANGES</b>
FY 2022-All positions in this Fund were transferred to Convention Services Fund and/or Marketing & Tourism Fund. No budgeted positions for Hotel/Motel Tax Fund.

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Hotel/Motel Tax Fund - Tax Appropriations

## HOTEL / MOTEL TAX FUND

### WORK PROGRAM

The Fiscal year 2024 appropriations budget will be handled by the H.O.T. board for the entities as well as contributions to other funds.

### Contributions:

HOT Board Estimated:     \$275,000  
Convention Services:     \$507,000  
Marketing & Tourism:     \$476,200  
Pines Theater:     \$ 35,000

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Sundry Charges	189,560	1,150,000	1,289,000	1,293,200
<b>TOTAL</b>	189,560	1,150,000	1,289,000	1,293,200
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this department.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year  
2024**



CITY OF LUFKIN, TEXAS

# Convention Services

## CONVENTION SERVICES FUND

### MISSION

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

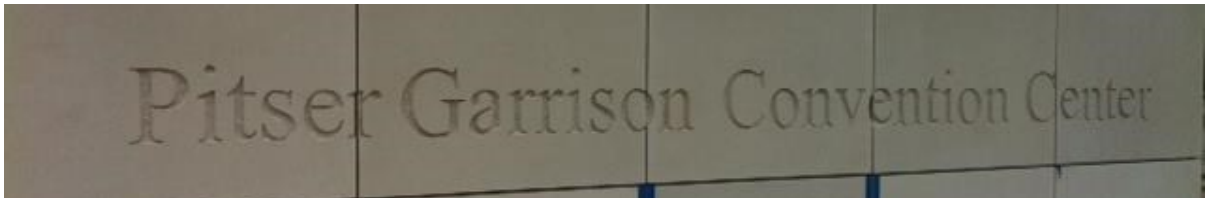
### DESCRIPTION OF SERVICES PROVIDED

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

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

### WORK PROGRAM

The work program for the 2024 Fiscal year is to continu-



### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 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

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	271,472	346,792	349,708	348,150
Benefits	105,176	126,685	126,955	142,351
Supplies	24,761	20,975	23,975	23,975
Maintenance of Equipment	19,906	46,900	183,550	72,900
Miscellaneous Services	108,472	147,948	151,598	153,649
<b>TOTAL</b>	<b>529,787</b>	<b>689,300</b>	<b>835,786</b>	<b>741,025</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Director of Convention Services	1	1	1	1
Assistant Director	1	1	1	1
Administrative Assistant	-	-	-	-
Crew Leader	1	1	1	1
Laborer	4	5	5	5
<b>FULL TIME</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>

### **SIGNIFICANT CHANGES**

FY2022—All authorized position previously in Hotel/Motel Tax Fund are now in Convention Services Fund.  
FY2022 Revised- Administrative assistant moved to Marketing & Tourism division.  
FY2023— Added laborer position.



**Fiscal Year**  
**2024**



CITY OF LUFKIN, TEXAS

# Recreation

## 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.

### 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

with the Texas USA, TAAF and FASA.

### 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 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. The Daddy/Daughter Dance and the Galantines Painting Party will be a big attraction in 2023 as has been in the past few years. New for this year will be an Youth Soccer Program.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department			

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	29,189	33,000	39,000	40,000
Benefits	2,770	3,215	3,030	3,030
Supplies	125,063	170,565	220,207	180,745
Maintenance of Equipment	15,926	32,900	35,900	25,900
Miscellaneous Services	126,463	201,301	208,370	175,925
Capital	14,200	-	7,560	-
Transfers	29,564	29,564	29,564	-
<b>TOTAL</b>	<b>343,175</b>	<b>470,545</b>	<b>543,631</b>	<b>425,600</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Concession Stand Workers	25	25	25	25
<b>FULL TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PART TIME</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>TOTAL</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>

Fiscal Year  
2024



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	5,491	19,920	19,920	17,920
Maintenance of Equipment	13,048	21,700	21,700	14,700
Miscellaneous Services	40,009	67,200	67,200	43,200
<b>TOTAL</b>	<b>58,548</b>	<b>108,820</b>	<b>108,820</b>	<b>75,820</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	525	525	3,865
Miscellaneous	-	-	-	2,800
<b>TOTAL</b>	-	525	525	6,665
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Recreation / Basketball

## SPECIAL RECREATION FUND

**DIVISION: Basketball**

### DIVISION DESCRIPTION

This division is provided for youth and adult basketball programs.

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	4,321	6,400	7,731	8,900
Miscellaneous Services	5,985	11,200	11,700	19,900
<b>TOTAL</b>	<b>10,306</b>	<b>17,600</b>	<b>19,431</b>	<b>28,800</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Recreation / Football

## SPECIAL RECREATION FUND

**DIVISION: Football**

### DIVISION DESCRIPTION

This division is provided for youth football programs.

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	-	-	-
Miscellaneous Services	-	-	-	-
TOTAL	-	-	-	-
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **Recreation / Gymnastics**

## **SPECIAL RECREATION FUND**

**DIVISION: Gymnastics**

### **DIVISION DESCRIPTION**

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

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Supplies	3,535	3,050	3,050	2,300
Miscellaneous Services	6,673	8,000	8,000	8,000
<b>TOTAL</b>	<b>10,208</b>	<b>11,050</b>	<b>11,050</b>	<b>10,300</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**  
**Recreation / Special Events**

## SPECIAL RECREATION FUND

**DIVISION: Special Events**

### DIVISION DESCRIPTION

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

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	1,791	1,950	4,193	8,900
Miscellaneous Services	1,828	1,405	2,2440	4,830
<b>TOTAL</b>	<b>3,619</b>	<b>3,355</b>	<b>6,633</b>	<b>13,730</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



**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.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Supplies	521	7,860	7,860	8,610
Miscellaneous Services	41,025	40,890	40,890	40,890
<b>TOTAL</b>	<b>41,546</b>	<b>48,750</b>	<b>48,750</b>	<b>49,500</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				



Fiscal Year  
2024



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	30,885	32,200	50,200	26,900
Maintenance of Equipment	1,838	1,550	1,550	1,550
Miscellaneous Services	28,462	49,030	49,030	37,780
Capital	14,200	-	7,560	-
<b>TOTAL</b>	<b>75,385</b>	<b>82,780</b>	<b>108,340</b>	<b>66,230</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

Fiscal Year  
2024



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	29,189	33,000	39,000	40,000
Benefits	2,770	3,215	3,030	3,030
Miscellaneous	119	1,388	1,388	4,605
Supplies	63,326	58,500	58,500	62,370
TOTAL	95,404	96,103	101,918	110,005

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Concession Stand Worker	25	25	25	25
FULL TIME	-	-	-	-
PART TIME	25	25	25	25
TOTAL	25	25	25	25

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **Recreation / Youth Soccer**

## **SPECIAL RECREATION FUND**

**DIVISION: Youth Soccer**

### **DIVISION DESCRIPTION**

This division is provided for youth soccer programs.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Supplies	15,193	40,160	68,228	40,980
Maintenance	1,040	9,650	12,650	9,650
Miscellaneous	2,362	22,188	27,722	13,920
<b>TOTAL</b>	<b>18,595</b>	<b>71,998</b>	<b>108,600</b>	<b>64,550</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
No authorized position	-	-	-	-
<b>FULL TIME</b>	-	-	-	-
<b>PART TIME</b>	-	-	-	-
<b>TOTAL</b>	-	-	-	-

**Fiscal Year**  
**2024**



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.

There are no non-department budgeted for Fiscal Year 2024.

### 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.

Description		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non operational department and does not have performance measures.				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Transfers	29,564	29,564	29,564	-
TOTAL	29,564	29,564	29,564	-
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Pines Theater Fund

## Pines Theater Fund

### MISSION

The mission of the Pines Theater 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 Theatre Venue is rented for various social events including weddings, recitals, banquets, award ceremonies and school programs.

### WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	2,711	4,435	3,900	4,100
Maintenance of Equipment	3,992	8,000	8,000	8,000
Miscellaneous Services	62,162	18,050	18,626	17,786
<b>TOTAL</b>	<b>68,865</b>	<b>30,485</b>	<b>30,526</b>	<b>29,886</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



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		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department. Includes Louisiana Pine Snake project.				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	31,841	34,117	25,249	35,633
Benefits	15,344	14,767	12,601	16,450
Supplies	31,041	87,900	102,900	91,500
Maintenance of Equipment	75,178	159,685	138,000	167,965
Miscellaneous Services	43,776	44,650	48,800	53,300
Capital Outlay	13,669	28,000	46,000	238,000
Transfers	28,599	28,599	28,599	46,506
<b>TOTAL</b>	<b>239,448</b>	<b>397,718</b>	<b>402,149</b>	<b>649,354</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Louisiana Pine Snake Specialist	1	1	1	1
<b>FULL TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Fiscal Year**  
**2024**



CITY OF LUFKIN, TEXAS

# Municipal Court

## COURT SECURITY / TECHNOLOGY FUND

### MISSION

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

### WORK PROGRAM

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

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

### DESCRIPTION OF SERVICES PROVIDED

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

## WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	35,875	26,431	500
Maintenance of Equipment	1,184	1,900	7,150	2,100
Miscellaneous Services	8,860	9,395	7,195	12,207
<b>TOTAL</b>	<b>10,044</b>	<b>47,170</b>	<b>40,776</b>	<b>14,807</b>

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	5,375	5,431	-
Maintenance of Equipment	1,184	1,550	6,800	1,600
Miscellaneous Services	8,860	6,730	7,030	12,042
<b>TOTAL</b>	<b>10,044</b>	<b>13,655</b>	<b>19,261</b>	<b>13,642</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				



**Fiscal Year**  
**2024**



**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 equipment and installation.

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Supplies	-	30,500	21,000	500
Maintenance of Equipment	-	350	350	500
Miscellaneous Services	-	2,665	165	165
<b>TOTAL</b>	<b>-</b>	<b>33,515</b>	<b>21,515</b>	<b>1,165</b>
<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



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	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Transfers	-	-	-	-
<b>TOTAL</b>	-	-	-	-
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

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      \$50,000

Description		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department.				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	-	10,000	-
Miscellaneous	-	-	16,304	-
Transfers	50,500	50,500	50,500	50,000
TOTAL	50,500	50,500	76,804	50,000

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

**Fiscal Year**  
**2024**



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		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department.				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	-	2,051	-
Miscellaneous Services	21,553	-	20,250	-
TOTAL	21,553	-	22,301	-

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# Marketing & Tourism

## MARKETING & TOURISM FUND

### MISSION

The primary objective of the Marketing & Tourism Fund 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.

- The Marketing & Tourism 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

Marketing & Tourism will continue the tabletop advertising campaign in addition to utilizing social media to get the word out that Lufkin, Texas is a great place to visit in efforts to increase tourism business to the community.

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

### DESCRIPTION OF SERVICES PROVIDED

- The Marketing & Tourism will promote the city, attract meetings, bring convention and tourism business to the community.
- The Marketing & Tourism will enhance the growth and development of Lufkin and Angelina County by increasing visitor and convention business.
- The Marketing & Tourism will contribute to the identity and economic well being of Lufkin.
- The Marketing & Tourism 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 Marketing & Tourism will participate in trade shows and travel industry activities designed to reach consumers and meeting planners.

Description	2020-2021 Actual	2021-2022 Revised	2022-2023 Budget
Total number of events promoted	38	80	90
Total number of events promoted with greater than 50% participation from outside the county.	2	15	16
Promote events that have a participation rate from outside the county 75% of the time	2	15	16
Total number of advertising campaigns completed within the fiscal year	16	12	14
Total number of advertising campaigns with a 20% response rate	5	8	9
Complete advertising campaigns with a 20% response rate 75% of the time	4	8	8

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	85,546	157,337	168,698	224,606
Benefits	35,611	58,653	60,884	65,119
Supplies	5,023	5,800	6,000	8,000
Maintenance	-	820	871	30,871
Miscellaneous Services	225,936	358,381	408,202	364,997
Sundry charges	540	2,190	2,190	42,069
<b>TOTAL</b>	<b>352,656</b>	<b>583,181</b>	<b>646,845</b>	<b>735,662</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Director of Tourism & Marketing	1	1	1	1
Administrative Assistant	1	1	1	1
Office Assistant P/T	-	-	1	1
Social Media/Content Specialist	-	-	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>

### SIGNIFICANT CHANGES

FY 21 Revised– Marketing & Tourism Fund/departments were included in the Hotel/Motel Tax Fund.  
FY2022– Marketing & Tourism positions were reinstated for this fund.  
FY2023-Created Social Media/Content Specialist position. Addition of part-time office assistant.

**Fiscal Year**  
**2024**



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 2023, 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		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department.				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	-	140,000	-	120,000
Miscellaneous Services	14,672	-	11,515	-
Sundry Charges	1,828,142	-	-	-
Capital Outlay	1,981,022	1,435,285	3,696,036	1,981,560
<b>TOTAL</b>	<b>3,823,836</b>	<b>1,575,285</b>	<b>3,702,551</b>	<b>2,101,560</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				

**Fiscal Year**  
**2024**



CITY OF LUFKIN, TEXAS

# Technology Amortization

## TECHNOLOGY AMORTIZATION FUND

### MISSION

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

### WORK PROGRAM

In fiscal year 2023, the City will continue analyzing the amortization time line and adjustments will be made as necessary to provide the most efficient use of resources.

### DESCRIPTION OF SERVICES PROVIDED

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

Description		2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department.				
EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Supplies	5,644	24,170	24,170	42,560
Miscellaneous Services	259,165	50,485	232,670	-
Sundry	435	-	-	-
Capital Outlay	26,103	83,795	83,795	-
TOTAL	291,347	158,450	340,635	42,560

AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



**Fiscal Year**

**2024**



**CITY OF LUFKIN, TEXAS**

# **COMPONENT UNIT**

## **COMPONENT UNIT**

### **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.

*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**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **Economic Development Corp.**

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

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

**Fiscal Year**  
**2024**



**CITY OF LUFKIN, TEXAS**

# **Economic Development Corp.**

## **ECONOMIC DEVELOPMENT FUND**

### **MISSION**

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

### **DESCRIPTION OF SERVICES PROVIDED**

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

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

### **WORK PROGRAM**

The Economic Development Department will embark on the following Program of Work in Fiscal 2023: 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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
Total number of business retention and expansion visits with local industry annually	10	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.)	12	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	95%	95%	95%

<b>EXPENDITURES</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Personnel Services	184,713	200,748	201,651	215,690
Benefits	144,554	64,499	68,718	69,980
Economic Development Incentives	556,000	800,000	800,000	800,000
Supplies	16,427	10,415	15,415	14,565
Miscellaneous Services	145,906	231,130	264,055	231,012
Transfers	-	-	400,000	-
Debt Service	166,062	375,845	375,845	610,231
Sundry Charges	17,610	27,490	39,765	101,065
<b>TOTAL</b>	<b>1,231,272</b>	<b>1,710,127</b>	<b>2,165,449</b>	<b>2,042,543</b>

<b>AUTHORIZED POSITIONS</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Approved</b>	<b>2022-2023 Revised</b>	<b>2023-2024 Budget</b>
Director of Economic Development	1	1	1	1
Econ Development Specialist	1	1	1	1
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>SIGNIFICANT CHANGES</b>

**Fiscal Year**  
**2024**



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	\$ 18,990
Debt Service	\$375,845

EXPENDITURES	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
Personnel Services	-	19,769	-	12,850
Benefits	-	-	-	920
Supplies	-	35	35	35
Miscellaneous Services	3,599	3,805	3,805	3,805
Sundry Charges	10,710	18,990	18,990	86,565
Transfers	-	-	400,000	-
Debt Service	166,062	375,845	375,845	610,231
<b>TOTAL</b>	<b>180,371</b>	<b>418,444</b>	<b>798,675</b>	<b>714,406</b>
AUTHORIZED POSITIONS	2021-2022 Actual	2022-2023 Approved	2022-2023 Revised	2023-2024 Budget
There are no positions assigned to this division.				
<b>FULL TIME</b>				
<b>PART TIME</b>				
<b>TOTAL</b>				



## DEBT SERVICE FUND

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

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

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

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Lufkin's maximum rate, as set by City Charter, is \$1.75. The current ad valorem tax rate is \$0.524671 and the proposed rate for FY 2024 is \$0.478215. 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 2024 is \$2,936,767,697, which, when calculated, provides a policy debt limit of \$146,838,385. The City's total estimated outstanding debt for Fiscal 2024 is \$28,460,000.

Additional tests of indebtedness include Net Debt per Capita (\$) and Ratio of Net Debt to Assessed Value (%). According to the 2020 census, the City's population is 36,830. Based on this figure, the ratios are as follows:

$$\text{Net Debt Per Capita} = \frac{\$28,460,000 \text{ (Net Direct Debt)}}{36,830 \text{ (Population)}} = \$800$$

$$\text{Ratio of Net Debt to Taxable Assessed Value} = \frac{\$28,460,000 \text{ (Net Direct Debt)}}{\$2,936,767,697 \text{ (Assessed Value)}} = 0.97 \%$$

The subsequent table reflects the allocation of the property tax levy between Debt Service and General Fund Operations for Fiscal 2024 and the previous four years.

	<b><u>Fiscal 2020</u></b>	<b><u>Fiscal 2021</u></b>	<b><u>Fiscal 2022</u></b>	<b><u>Fiscal 2023</u></b>	<b><u>Fiscal 2024</u></b>
Debt Service Fund	\$0.140000	\$0.140000	\$0.140000	\$0.100000	\$0.040000
General Fund	<u>\$0.391135</u>	<u>\$0.391135</u>	<u>\$0.391135</u>	<u>\$0.424671</u>	<u>\$0.438215</u>
Total Tax Rate	<u>\$0.531135</u>	<u>\$0.531135</u>	<u>\$0.531135</u>	<u>\$0.524671</u>	<u>\$0.478215</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 2026 a 6-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. An additional issue is planned for FY 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 2024 Operating Budget**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adjusted</u></b>	<b><u>Budget</u></b>
<b>Beginning Balance</b>	\$ 2,384,779	\$ 2,361,910	\$ 2,598,002	\$ 2,702,610
<b>Revenues</b>				
Current year collections	3,271,653	2,549,878	2,549,878	1,230,135
Interest income	14,221	25,000	30,000	-
Other-Transfer from Water/Wastewater Fund	1,956,095	1,870,695	1,870,695	1,861,383
Total Revenues	5,241,969	4,445,573	4,450,573	3,091,518
<b>Total Funds Available</b>	<u>\$ 7,626,748</u>	<u>\$ 6,807,483</u>	<u>\$ 7,048,575</u>	<u>\$ 5,794,128</u>
<b>Expenditures</b>				
Principal payments	\$ 3,940,000	\$ 3,365,000	\$ 3,365,000	\$ 3,435,000
Interest payments	1,081,995	974,215	974,215	879,571
Debt service fees	6,750	6,750	6,750	6,350
Total Expenditures	5,028,745	4,345,965	4,345,965	4,320,921
Excess(deficiency) of revenues over expenditures	213,224	99,608	104,608	(1,229,403)
Fund balance ending	2,598,003	2,461,518	2,702,610	1,473,207
<b>Total Funds Applied</b>	<u>\$ 7,626,748</u>	<u>\$ 6,807,483</u>	<u>\$ 7,048,575</u>	<u>\$ 5,794,128</u>

**GENERAL OBLIGATION BONDS  
DEBT REQUIREMENTS  
SUMMARY  
Fiscal 2024 Operating Budget**

Issue	Purpose	Principal Outstanding 10/1/2023	Requirements for Fiscal 2023			
			Principal	Interest	Paying Agent Fees	Total
2011	G.O. Refunding Bond	315,000	315,000	7,876	750	323,626
2012	C.O. Improvements	3,900,000	350,000	82,188	550	432,738
2013	C.O. Improvements	2,885,000	250,000	97,782	550	348,332
2014	G.O. Refunding Bond	1,145,000	565,000	34,350	750	600,100
2015	G.O. Refunding Bond	1,745,000	415,000	65,650	750	481,400
2016	G.O. Refunding Bond	7,120,000	50,000	212,850	750	263,600
2017	G.O. Refunding Bond	5,905,000	830,000	164,575	750	995,325
2020	G.O. Refunding Bond	1,015,000	460,000	49,350	750	510,100
2020	C.O. Improvements	4,430,000	200,000	164,950	750	365,700
<b>Total</b>		<u>\$28,460,000</u>	<u>\$3,435,000</u>	<u>\$879,571</u>	<u>\$6,350</u>	<u>\$4,320,921</u>

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest 15-Feb</b>	<b>Interest 15-Aug</b>	<b>Paying Agent Fees</b>	<b>Total</b>
2024	3,435,000	440,161	439,411	6,750	4,321,322
2025	3,150,000	391,036	390,286	6,000	3,937,322
2026	2,700,000	340,099	339,349	5,250	3,384,698
2027	2,925,000	298,678	283,003	4,500	3,511,181
2028	2,525,000	256,759	240,634	3,750	3,026,143
2029	2,610,000	217,118	200,543	3,750	3,031,411
2030	2,250,000	179,315	168,665	3,750	2,601,730
2031	2,325,000	145,190	134,390	3,750	2,608,330
2032	1,755,000	109,987	98,662	3,000	1,966,649
2033	1,790,000	83,260	71,785	3,000	1,948,045
2034	1,075,000	55,925	44,000	1,500	1,176,425
2035	290,000	38,400	38,400	750	367,550
2036	300,000	32,600	32,600	750	365,950
2037	315,000	26,600	26,600	750	368,950
2038	325,000	20,300	20,300	750	366,350
2039	340,000	13,800	13,800	750	368,350
2040	350,000	7,000	7,000	750	364,750
<b>Total</b>	<u>\$28,460,000</u>	<u>\$2,555,928</u>	<u>\$2,449,128</u>	<u>\$45,750</u>	<u>\$31,880,806</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%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	315,000	3,938	3,938	750	323,626
<b>Totals</b>	<b>\$315,000</b>	<b>\$3,938</b>	<b>\$3,938</b>	<b>\$750</b>	<b>\$323,626</b>

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

Original Issue: \$7,100,000

Dated: December 15, 2012

Interest Rate: 2.0 - 4.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	350,000	41,094	41,094	750	432,938
2025	350,000	37,594	37,594	750	425,938
2026	375,000	34,094	34,094	750	443,938
2027	375,000	30,344	30,344	750	436,438
2028	375,000	26,594	26,594	750	428,938
2029	400,000	22,844	22,844	750	446,438
2030	400,000	18,844	18,844	750	438,438
2031	425,000	14,344	14,344	750	454,438
2032	425,000	9,563	9,563	750	444,876
2033	425,000	4,781	4,781	750	435,312
<b>Totals</b>	<b><u>\$3,900,000</u></b>	<b><u>\$240,096</u></b>	<b><u>\$240,096</u></b>	<b><u>\$7,500</u></b>	<b><u>\$4,387,692</u></b>

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

Original Issue: \$5,100,000

Dated: December 31, 2013

Interest Rate: 2.5 - 3.45%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	250,000	48,891	48,891	750	348,532
2025	255,000	45,454	45,454	750	346,658
2026	265,000	41,055	41,055	750	347,860
2027	275,000	36,484	36,484	750	348,718
2028	285,000	34,740	34,740	750	355,230
2029	290,000	26,824	26,824	750	344,398
2030	300,000	21,821	21,821	750	344,392
2031	310,000	16,646	16,646	750	344,042
2032	320,000	11,299	11,299	750	343,348
2033	335,000	5,779	5,779	750	347,308
<b>Totals</b>	<b><u>\$2,885,000</u></b>	<b><u>\$288,993</u></b>	<b><u>\$288,993</u></b>	<b><u>\$7,500</u></b>	<b><u>\$3,470,486</u></b>

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

Original Issue: \$5,350,000

Dated: July, 2014

Interest Rate: 2.0-3.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2023	545,000	25,350	25,350	750	596,450
2024	565,000	17,175	17,175	750	600,100
2025	580,000	8,700	8,700	750	598,150
<b>Totals</b>	<u>\$1,690,000</u>	<u>\$51,225</u>	<u>\$51,225</u>	<u>\$2,250</u>	<u>\$1,794,700</u>

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

Original Issue: \$4,970,000

Dated: May 19, 2015

Interest Rate: 2.0 - 3.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	415,000	32,825	32,825	750	481,400
2025	430,000	26,600	26,600	750	483,950
2026	440,000	18,000	18,000	750	476,750
2027	460,000	9,200	9,200	750	479,150
<b>Totals</b>	<u>\$1,745,000</u>	<u>\$86,625</u>	<u>\$86,625</u>	<u>\$3,000</u>	<u>\$1,921,250</u>



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

Original Issue: \$9,080,000

Dated: May 1, 2016

Interest Rate: 3.0 - 5.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	50,000	106,800	106,050	750	263,600
2025	50,000	106,050	105,300	750	262,100
2026	50,000	105,300	104,550	750	260,600
2027	1,045,000	104,550	88,875	750	1,239,175
2028	1,075,000	88,875	72,750	750	1,237,375
2029	1,105,000	72,750	56,175	750	1,234,675
2030	710,000	56,175	45,525	750	812,450
2031	720,000	45,525	34,725	750	801,000
2032	755,000	34,725	23,400	750	813,875
2033	765,000	23,400	11,925	750	801,075
2034	795,000	11,925	-	750	807,675
<b>Totals</b>	<b><u>\$7,120,000</u></b>	<b><u>\$756,075</u></b>	<b><u>\$649,275</u></b>	<b><u>\$8,250</u></b>	<b><u>\$8,533,600</u></b>

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

Original Issue: \$9,080,000

Dated: October 5, 2017

Interest Rate: 2.0 - 3.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	825,000	90,538	90,538	750	1,006,826
2025	830,000	82,288	82,288	750	995,326
2026	855,000	73,988	73,988	750	1,003,726
2027	1,290,000	63,300	63,300	750	1,417,350
2028	555,000	43,950	43,950	750	643,650
2029	565,000	35,625	35,625	750	637,000
2030	585,000	27,150	27,150	750	640,050
2031	600,000	18,375	18,375	750	637,500
<b>Totals</b>	625,000	9,375	9,375	750	644,500
	<u>\$6,730,000</u>	<u>\$444,589</u>	<u>\$444,589</u>	<u>\$6,750</u>	<u>\$7,625,928</u>

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

Original Issue: \$5,085,000

Dated: June 4, 2020

Interest Rate: 2.0 - 3.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	460,000	24,675	24,675	750	510,100
2025	485,000	13,175	13,175	750	512,100
2026	70,000	1,050	1,050	750	72,850
<b>Totals</b>	<u>\$1,015,000</u>	<u>\$38,900</u>	<u>\$38,900</u>	<u>\$2,250</u>	<u>\$1,095,050</u>

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

Original Issue: \$4,630,000

Dated: June 4, 2020

Interest Rate: 3.0 - 4.0%

<b>Fiscal</b>		<b>Interest</b>	<b>Interest</b>	<b>Paying</b>	
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>15-Feb</u></b>	<b><u>15-Aug</u></b>	<b><u>Agent</u></b>	<b><u>Total</u></b>
2024	200,000	82,475	82,475	750	365,700
2025	145,000	79,475	79,475	750	304,700
2026	210,000	77,300	77,300	750	365,350
2027	215,000	74,150	74,150	750	364,050
2028	225,000	70,925	70,925	750	367,600
2029	230,000	67,550	67,550	750	365,850
2030	240,000	64,100	64,100	750	368,950
2031	245,000	59,300	59,300	750	364,350
2032	255,000	54,400	54,400	750	364,550
2033	265,000	49,300	49,300	750	364,350
2034	280,000	44,000	44,000	750	368,750
2035	290,000	38,400	38,400	750	367,550
2036	300,000	32,600	32,600	750	365,950
2037	315,000	26,600	26,600	750	368,950
2038	325,000	20,300	20,300	750	366,350
2039	340,000	13,800	13,800	750	368,350
2040	350,000	7,000	7,000	750	364,750
<b>Totals</b>	<b><u>\$4,430,000</u></b>	<b><u>\$575,275</u></b>	<b><u>\$575,275</u></b>	<b><u>\$6,000</u></b>	<b><u>\$6,166,100</u></b>

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

**AN APPROPRIATIONS ORDINANCE ADOPTING A BUDGET FOR THE  
FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING  
SEPTEMBER 30, 2024.**

**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 \$42,912,959 to the General Fund for the payment of operating expenditures and necessary capital outlay for the City Government and contingency account of \$175,200 for use by the City Manager.

**SECTION III**

That there is hereby appropriated the sum of \$4,320,921 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 \$20,349,998 to the Water/Wastewater Fund for operating expenses and necessary capital outlay for the Water and Wastewater Departments including a contingency account of \$150,000 for use by the City Manager.

**SECTION V**

That there is hereby appropriated the sum of \$2,093,233 from the Water/Wastewater operating fund to the Water/Wastewater Renewal and Replacement Fund, to be exclusively utilized for long term capital improvements and maintenance, including equipment, distribution system, production and treatment facilities, repair, rehabilitation and renovation.

**SECTION VI**

That there is hereby appropriated the sum of \$1,861,383 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 \$9,929,635 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 \$1,297,359 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 \$741,025 to the Convention Services Fund for operating expenditures and necessary capital outlay.

## **SECTION XI**

That there is hereby appropriated the sum of \$29,886 to the Pines Theater Fund for operating expenditures and necessary capital outlay.

## **SECTION XII**

That there is hereby appropriated the sum of \$649,354 to the Ellen Trout Zoo Building Fund for operating expenditures and necessary capital outlay.

## **SECTION XIII**

That there is hereby appropriated the sum of \$425,600 to the Special Recreation Fund for operating expenses and necessary capital outlay.

## **SECTION XIV**

That there is hereby appropriated the sum of \$14,807 to the Court Security/Technology Fund for operating expenses and necessary capital outlay.

## **SECTION XV**

That there is hereby appropriated the sum of \$50,000 to the Animal Control-Kurth Grant Fund for operating expenses and necessary capital outlay.

## **SECTION XVI**

That there be appropriated the sum of \$2,042,543 to the Economic Development Fund for operating expenses and necessary capital outlay.

## **SECTION XVII**

That there be appropriated the sum of \$735,662 to the Marketing & Tourism Fund for operating expenses and necessary capital outlay.

## **SECTION XVIII**

That there is hereby appropriated the sum of \$823,000 to be expended for certain capital and maintenance items from the Water/Wastewater Renewal and Replacement Fund.

## **SECTION XIX**

That there is hereby appropriated the sum of \$2,101,560 to be expended for certain capital items from the Equipment Acquisition and Replacement Fund.

## **SECTION XX**

That there is hereby appropriated the sum of \$42,560 to be expended for certain capital items from the Technology Amortization Fund.

## **SECTION XXI**

That this ordinance shall be and become effective on October 1, 2023.

**PASSED AND APPROVED** on First Reading by the City Council of the City of Lufkin, Texas on this the 5<sup>th</sup> day of September, 2023.

\_\_\_\_\_

\_\_\_\_\_  
Mark Hicks, Mayor

ATTEST:

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

PASSED AND APPROVED on Second Reading by the City Council of the City of Lufkin, Texas  
on this the 19<sup>th</sup> day of September, 2023.

\_\_\_\_\_  
Mark Hicks, Mayor

ATTEST:

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

APPROVED AS TO FORM:

\_\_\_\_\_  
Kristi Skillern, City Attorney



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

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF LUFKIN AND PROVIDING FOR THE DEBT SERVICE FUND FOR THE FISCAL YEAR 2024 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-four (2024) upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of .478215 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), \$0.438215 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 \$0.0400 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	\$0.0400

## **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, 2023.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas on this the 5<sup>th</sup> day of September, 2023.

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Mark Hicks, Mayor

ATTEST:

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Kara Andrepont, City Secretary

PASSED AND APPROVED on Second Reading by the City Council of the City of Lufkin, Texas on this the 19<sup>th</sup> day of September, 2023.

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Mark Hicks, Mayor

ATTEST:

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Kara Andrepont, City Secretary

APPROVED AS TO FORM:

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Kristi C. Skillern, City Attorney

## **APPENDIX**

### **FINANCIAL POLICY GUIDELINES**

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

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

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

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

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

#### **POLICY**

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

#### **OPERATING CONDITION**

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

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

### **DEBT MANAGEMENT**

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

### **DEPRECIATION FUND**

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

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

## **FINANCIAL CONDITION**

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

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

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

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

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

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

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

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

## **ASSET MANAGEMENT**

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

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

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

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

#### **RESPONSIBILITY AND AUTHORITY**

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

# Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Chart of Accounts

Revised 06/06/18

## 10. Personnel Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10-99:

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

## **11. Benefits**

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

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

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

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

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

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

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

## **20. Supplies**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **50. Services**

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

50-02: Office and Equipment rental – Equipment rental includes the cost of renting any equipment or office space on a recurring basis for a fee. It also includes tool allowance provided by the City to mechanics. Office, construction and field equipment such as copier usage, copier leases, printers, cable, backhoes, tractors, portable toilet rentals, etc. are budgeted and charged to this account.

50-03: Insurance- Insurance expense allocated from prepaid insurance account.

50-04: Special services – Special services include accounting, legal, engineering, insurance, advertising, medical exams, background checks, license checks, permit renewals, recording deeds, sports officials' contract services, special investigations, jury duty, court costs, temporary personnel services, janitorial services and rug rental/cleaning services, landscape services, and other similar services. The cost of special services is budgeted and charged to this account.

50-05: Economic Development Corporation Only: Marketing Incentives

50-06: Travel and training – Travel and training includes transportation, registration, meals, lodging and incidentals associated with required job training, professional conferences and similar job related events. The cost associated with travel/training, as well as local mileage reimbursement for business use of personal vehicle is budgeted and charged to this account.

50-12: Freight and delivery service – Freight/delivery service includes transportation costs associated with product delivery to the City FOB shipping point, FedEx, UPS and other similar services. The cost of freight and delivery service is budgeted and charged to this account.

50-13: Dues and memberships – Professional membership dues, including notary and other required license, notary bonds and renewals, in work related organizations, directly related membership subscriptions to professional periodicals, and other expenses are budgeted and charged to this account

50-14: Landfill charges – Charges incurred to dispose of solid waste at the County landfill are budgeted and charged to this account.

50-21: Sewer service – Sewer service includes the sewer treatment service provided by City sewer treatment facilities. Costs incurred for sewer treatment service is budgeted and charged to this account.

50-22: Sanitation service – Sanitation service consists of solid waste and recycling pickup services. Costs incurred for sanitation services are budgeted and charged to this account.

50-23: Electric service – Electric service includes electric power, meter sets and related services provided by electric power companies. Costs incurred for these services are budgeted and charged to this account.

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50-24: Heating fuel service – Costs incurred for water service (Kurth Lake) are budgeted and charged to this account.

50-25: Water service – Costs incurred for natural gas, propane, butane and other heating fuel service are budgeted and charged to this account.

50-40: Special Events – Costs incurred in the production of Special Events such as Bistro, Corks and Forks, Tire Day, Electronic Recycling Day, Downtown Hoedown, Library Programs, Zoo Programs, The Pines special events, etc. to capture the total costs of the event. This also includes City sponsored programs and public events like July 4th. This includes all supplies, rentals, food, and drinks specifically for the event. This does not include consumable supplies which may be used for multiple events.

50-41: Equipment Amortization – Costs incurred for the replacement of equipment. Budgeted amounts will be transferred to the Equipment Acquisition and Replacement Fund annually.

## **60. Other Charges**

60-01: Contributions, gratuities and rewards – Items such as donations, contributions, prizes, and floral arrangements are budgeted and charged to this account.

60-04: Judgments and damages - Judgments and damages include payment of legal judgments awarded against the City and damages to property by the City either negotiated or awarded by the courts. Costs incurred for judgments and damages are budgeted and charged to this account.

60-08: Other charges - This account includes miscellaneous charges not otherwise classified. Costs of this nature are budgeted and charged to this account.

60-50: Bad debts - Bad debts are debts, notes and/or accounts receivables that are judged to be uncollectable. Bad debts should be budgeted and charged to this account.

60-55: General & administrative charges – General and administrative (G&A) charges represent services provided by departments of one Fund to departments of another Fund. G&A charges are budgeted and charged to this account.

## **70. Debt Service (Finance Use Only)**

70-01: Lease payment - principal -This account is used to record the principal portion of a lease purchase payment.



70-02: Lease payment - interest - This account is used to record the interest portion of a lease purchase payment.

70-03: Debt service - principal - This account is used to record the principal portion of a debt service payment.

70-04: Debt service - interest - This account is used to record the interest portion of a debt service payment.

## **72. Transfer Accounts (Finance Use Only)**

72-01: General Fund - This account is used to record transfers to the General Fund.

72-02: Special Recreation Fund - This account is used to record transfers to the Special Recreation Fund.

72-03: 1998 Tax & Rev CO's - This account is used to record transfers to the 1998 Tax & Revenue Certificates of Obligation Fund.

72-09: Park Improvement Fund - This account is used to record transfers to the Park Improvement Fund.

72-17: Insurance Loss Fund - This account is used to record transfers to the Insurance Loss Fund.

72-20: Civic Center Fund - This account is used to record transfers to the Civic Center Fund.

72-21: Group Hospital Insurance Fund - This account is used to record transfers to the Group Hospital Insurance Fund.

72-23: Home Grant Fund - This account is used to record transfers to the Home Grant Fund.

72-24: Animal Control-Kurth Grant - This account is used to record transfers to the Animal Control Kurth Grant Fund.

72-30: Street Construction Fund - This account is used to record transfers to the Street Construction Fund. (Street Const Fund)

72-45: Revenue Bond Debt Service Fund - This account is used to record transfers to the Revenue Bond Debt Service Fund (Rev Bad Debt Svc Fund).

72-53: Asbestos Pipe Replacement Fund - This account is used to record transfers to the Asbestos Pipe Replacement Fund (Asbestos Pipe Replacement Fund).

72-54: 1997 Water & Sewer Improvements Fund - This account is used to record transfers to the 1997 Water & Sewer Improvements Fund. (1997 Water & Sewer Improvement Fund).

72-80: Water/Wastewater Renewal & Replacement Fund - This account is used to record transfers to the Water/Wastewater Renewal and Replacement Fund (Water/Wastewater R&R Fund).

72-81: Water Construction Fund - This account is used to record transfers to the Water Construction Fund (Water Const Fund).

72-82: Sewer Construction Fund - This account is used to record transfers to the Sewer Construction Fund (Sewer Const Fund).

72-84: Solid Waste Renewal & Replacement Fund - This account is used to record transfers to the Solid Waste & Recycling Renewal and Replacement Fund (Solid Waste R&R Fund).

## **80. Land & Improvements**

80-01: Land – This account is used to budget and record the purchase of land and associated costs such as appraisals, negotiations, surveys, abstracts, deed recordings, etc.

80-02: Improvements other than building – Improvements other than buildings include grading, leveling, inspections, first sodding, plantings, terracing, etc. Expenditures associated with these items are budgeted and charged to this account.

80-03: Engineering & design – Engineering and design includes architectural, engineering and design services associated with construction and purchase of capital assets. Expenditures for these services are budgeted and charged to this account.

## **81. Buildings and Structures**

81-01: Buildings – Buildings includes major repair and/or construction of new buildings that meet the City's capitalization policy. Buildings also include structures enclosing pumps, wells or electrical equipment, but not the equipment. Expenditures for buildings are budgeted and charged to this account.

81-02: Streets, structures – Streets, structures include streets, roadways, bridges, culverts, sidewalks and associated items. Expenditures of this nature are budgeted and charged to this account.

81-06: Drainage improvements – Drainage improvements include storm sewers, drains, detention ponds and other items associated with the transfer and control of rainwater. Costs associated with drainage improvements are budgeted and charged to this account.

81-08: Utility relocation – Utility relocation includes relocation of water, sewer, electric and other utility lines. Expenditures of this nature are budgeted and charged to this account.

81-10: Water storage facilities – Water storage facilities include ground and elevated water storage tanks, supports, foundations, buildings, outbuildings. This account does not include piping, pumping and other equipment required for storage construction. Costs associated with water storage facilities are budgeted and charged to this account.

81-11: Water treatment facilities – Water treatment facilities include buildings, holding structures, piping, retaining structures, purification structures; does not include equipment. Costs associated with water treatment facilities, i.e. buildings and structures, are budgeted and charged to this account.

81-13: Water transmission, distribution lines – This account includes transmission and distribution lines used to transport potable water from water wells to treatment facilities and from treatment facilities to end-users. The cost includes the ditch digging, preparation, laying of the line, pressure testing, covering and other costs necessary to deliver potable water from the source to the end user, whether performed by force labor or contractor. All costs associated with water transmission and distribution line construction are budgeted and charged to this account.

81-14: Water wells – Costs of water wells includes platform construction, drilling rigging, outbuildings and other items associated with the building and structure of water wells, but do not include the equipment and machinery necessary for operation. Costs meeting this definition are budgeted and charged to this account.

81-16: Wastewater treatment facilities – Wastewater treatment facilities include the buildings, holding ponds and structures, treatment structures. Not included in this account is machinery and equipment attached to the structures and buildings necessary for operation. Costs meeting this definition are budgeted and charged to this account.

81-17: Sewer collection lines – Sewer collection lines includes the cost of ditch digging, preparation, laying of the line, pressure testing, covering and other costs necessary to transport wastewater from the source to the treatment facility, whether performed by force labor or contractor. Costs meeting this definition are budgeted and charged to this account.

81-30: Sewer lift stations – Sewer lift stations include the station structure and all costs associated with its construction. It does not include machinery and equipment necessary for operation of the lift station. All costs meeting this definition are budgeted and charged to this account.

81-40: Other – This account is used to record all buildings and structures that do not meet the definitions of other Buildings and Structures accounts, and includes structures such as swimming pools, tennis courts, parking lots, play equipment, etc. Costs meeting this definition are budgeted and charged to this account

## **82. Machinery and Equipment**

82-01: Furniture and fixtures - Furniture and fixtures used in this context are defined as equipment, and include desks, chairs, credenzas, tables and similar items meeting the City's capitalization policy. Costs meeting this definition are budgeted and charged to this account.

82-02: Machinery & equipment - Machinery and equipment include off-road machinery and equipment, i.e. backhoes, graders, bush hogs, tractor mowers; fixed machinery, i.e. tub grinders, generators, pumps; office equipment, i.e. paper shredders, calculators, copiers and playground equipment. This account does not include water and wastewater treatment machinery and equipment or computer equipment (meeting capitalization policy), which are covered in other accounts. Costs meeting this definition are budgeted and charged to this account.

82-04: Motor vehicles - Motor vehicles include licensed on-road vehicles, such as automobiles, dump trucks, pickups, tractor-trailer rigs, etc. Costs meeting this definition are budgeted and charged to this account.

82-06: Water system equipment – Water treatment equipment include all machinery and equipment necessary to produce, treat and convey water to meet potable water standards and includes pumps, chlorinators, clarifiers, gauges, etc. Costs meeting this definition are budgeted and charged to this account.

82-08: Wastewater treatment equipment - Wastewater system equipment includes all machinery and equipment necessary to convey and treat wastewater to meet TNRCC standards and includes pumps, chlorinators, clarifiers, digesters, gauges, etc. Costs meeting this definition are budgeted and charged to this account.

82-12: Meters & sets – Meters and sets include the cost of setting the meters and boxes, including material and labor. Costs of meters and sets are budgeted and charged to this account.

82-13: Communications equipment – Communications equipment includes purchase and installation costs of communication systems (telephone, computer, radio frequency) and individual equipment exceeding capitalization criteria. Costs meeting this definition are budgeted and charged to this account.

82-14: Software – Software meeting the City's capitalization criteria are to be budgeted and charged to this account.

82-28: Books – Books include legal volumes, patron library book collections, rare book collections and other volumes and collections that meet the city's capitalization policy. Items meeting this definition are budgeted and charged to this account.

85-99: Reclassification to PP&E - This account is used to reclassify fixed assets from various funds to fixed assets in the fixed asset system, and is used only by the Finance department.

## **FIXED ASSET POLICY**

### **(Abridged Version)**

#### **NEED FOR POLICY:**

The City does not have established procedures to account for the purchase, transfer and disposal of its property and equipment (fixed assets). These fixed assets represent a significant resource to the City for accomplishing its services to the citizens.

#### **PURPOSE OF POLICY:**

This policy establishes comprehensive guidelines to account for the acquisition, transfer and disposal of fixed assets for all City departments and ensure that the current physical characteristics of property are accurately reflected in City records.

#### **POLICY:**

Fixed Assets are long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. For purposes of this policy, capitalization of an asset must meet the following criteria:

1. \$5,000 on tangible personal property (furniture, fixtures, vehicles, computers, off road equipment, etc)
2. \$50,000 on **new** infrastructure including water, sewer, streets, bridges, storm water lines etc.,
3. For **improvements** to buildings, machinery & equipment, and vehicles the capital outlay must be greater than \$10,000 and either extend the useful life for 10 years or be greater than 10% of the original cost of the asset

**Example:** Replace engine in backhoe for \$13,500 and original cost was \$121,700—over \$10,000 and greater than 10% of the original cost = capital. If cost of the engine was less than \$12,170 and was not expected to extend the life for 10 years, the replacement would be maintenance.

**Example:** Replace roof on Main Fire Station for \$27,000, original cost was \$18,000—over \$10,000 and greater than 10% of the original cost and will more than likely extend the useful life for 10 years = capital.

Fixed asset acquisitions shall be reviewed and only items meeting the City's capitalization criteria (fixed asset definition) shall be charged to capital accounts.

Generally Accepted Accounting Principles (GAAP) will be followed in recording fixed asset purchases (direct and capital lease), construction work-in-progress, asset retirement, accumulated depreciation and depreciation expense.

## **MAJOR FIXED ASSET CATEGORIES:**

### **Summary of Major Fixed Asset Categories:**

**Land 80-01:** Is real property for which the City holds the title. The land cost includes appraisals, survey costs, recording fees and other charges necessary to acquire the land.

**Buildings 81-01:** Is a structure with a foundation and a roof that may or may not have full enclosure.

**Improvements other than buildings 81-02 through 81-40:** Are those that are not specifically identifiable as the costs to build a building. Assets that are normally included in this category are grading, paving, fencing, playground and picnic equipment, landscaping, irrigation systems, concrete work, miscellaneous structures, plumbing and electrical. Also included are utility improvements such as water and sewer transmission, distribution and collection lines, lift stations, pumping stations, etc.

**Machinery and equipment 82-02:** Is property that is complete within itself and is not a component (HVAC, plumbing, electrical, etc) of a building. Machinery and equipment such as backhoes, graders, caterpillars, bulldozers, portable generators, copiers, PCs, PC systems, table saws, welding machines, are examples of items included here.

**Computer Software 82-14:** *(A component of Machinery and equipment)*

Computer software, fixed assets, are purchased programmed computer instructions (application software) having a cost of at least \$10,000 and a useful life of greater than one year. Software developed by City staff is not recorded as a fixed asset unless it meets certain criteria to be determined.

**Vehicles 82-04:** Is road worthy equipment required to be licensed such as a car, bus, pickup truck, dump truck, motorcycle, or van used for transportation of City employees in the performance of their job duties.

**\*\*FIXED ASSETS PURCHASED UNDER CAPITAL LEASE:** (Not in Use in FY 2015)

A leased item must meet one (1) or more of the following criteria to be considered a fixed asset:

- ❖ **Transfer of ownership:** Ownership transfers to the City by the end of the lease term.
- ❖ **Lease purchase option:** Lease has a bargain purchase option (i.e. substantially less than fair market value).
- ❖ **Lease term:** The lease term is 75% or more of the leased property's estimated economic life.
- ❖ **Present value:** The present value of the minimum lease payment at the inception of the lease, excluding executory cost, is 90% or more of the fair market value of the leased property.

## **ASSET ACQUISITION AND COST BASIS DETERMINATION:**

**Definition of Acquisition:** Obtaining title to a fixed asset by direct purchase, capital lease agreement, construction, donation, transfer, improvement, or condemnation.

- ❖ **Direct purchase:** the purchase price plus the costs necessary to place the asset in use.
- ❖ **Capital Lease:** the lesser of the present value of lease payments or the fair value of the leased property. If no interest rate is stated in the lease, the discount rate should be the incremental borrowing rate for the City as determined by the Finance Department.
- ❖ **Construction:** the costs incurred during construction of an asset including those costs necessary to place the asset in service.
- ❖ **Developer Contributions:** the developer's cost basis for the construction of the asset.
- ❖ **Donation:** the fair market value of the asset on the date of the donation; the assessed value shall be used for land donations.
- ❖ **Transfer:** transfers between departments or locations are recorded at a cost no greater than net book value (cost less accumulated depreciation), the basis in the City's records at the time of transfer.
- ❖ **Improvements:** costs for asset improvements are added to the cost basis if they result in one of the following changes:
  - Additional or more valuable asset services
  - Extension of economic life of the asset
- ❖ **Condemnation:** fixed assets acquired through condemnation or the right of eminent domain is recorded at the cost deemed to be fair compensation for the property.

## **Cost Basis by Asset Category:**

- ❖ **Land:** includes the acquisition price, legal and title fees, survey, appraisal and recording fees, any unpaid taxes assumed, negotiation costs, etc.
- ❖ **Buildings:** include acquisition cost, costs of all fixtures permanently attached and made part of the building, and any other costs required to prepare the asset for its intended use. The recorded cost for a constructed building includes contractor payments, in-house labor cost, professional fees for architects, attorneys, appraisers, and financial advisors, damage claims, insurance, and other costs incurred during the period of construction required to prepare the asset for its intended use.

- ❖ **Improvements other than buildings:** include construction costs, including materials and labor and other charges incurred to prepare the asset for its intended use.
- ❖ **Machinery and Equipment:** include acquisition cost plus trade-in allowance, freight, taxes, installation costs, and other charges incurred to place the asset in use.

PCs/PC Systems: include equipment, software, and other costs incurred to prepare the asset for its intended use with some distinct rules and exceptions:

- All hardware costs for a new PC system (even if purchased from different vendors) is included in the cost of the fixed asset if the total value is \$1,000 or more.
- Printers are recorded as a separate fixed asset if the cost is \$1,000 or more; otherwise, printers may be recorded as a controllable (see Appendix B) asset or not recorded at all.
- The cost of individual PC components such as monitors and upgrades not purchased as part of the new system will be recorded as a separate fixed asset if the cost is \$1,000 or more.
- If PC systems include software that is not separately priced by the vendor, the software is considered to have no cost value and is recorded as part of the fixed asset.

Computer Software: include contract price, payments for modifications, training, etc. required to prepare the software for use.

- ❖ **Vehicles:** include the purchase price of the vehicle, delivery charges and any of the ancillary costs required to put the vehicle in service.

## **CONTROLLABLE ASSETS:**

**Definition:** A controllable asset is an asset that does not meet the City's criteria for a fixed asset, but due to the nature of the item, such as high likelihood of theft or compliance with state or federal guidelines, greater accountability is required. A controllable asset is tangible property with a value of less than \$1,000 and an expected useful life of one year or more. A minimum value of \$500 is recommended for recording controllable assets.

**Responsibility:** The department director will work with Finance to determine what additional types of assets should be included on the system as controllable assets. Basic criteria for determining that an asset is a controllable asset are:

- ❖ Will the loss of the asset be obvious or will you need a fixed asset inventory to determine that it is missing?
- ❖ Do state or federal guidelines require it to be tracked?
- ❖ Is the nature of the asset such that it needs to be tracked?
- ❖ Is the asset likely to be missing in this department's environment?

Departments may have other criteria that need to be considered due to their specific operations.

Controllable assets are subject to the same requirements as fixed assets regarding security, maintenance, and utilization. The owner department assumes responsibility for tracking and recording controllable assets. Controllable assets will not be reported in the City's audited financial statements.





**City of Lufkin**  
Five-Year Personnel History

Department	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
General Government					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
Administration					
Full Time	4	6	6	6	6
Part Time	0	0	0	0	0
Total	4	6	6	6	6
Finance					
Full Time	10	9	9	9	9
Part Time	0	0	0	0	0
Total	10	9	9	9	9
Legal					
Full Time	0	0	1	1	1
Part Time	0	0	0	0	0
Total	0	0	1	1	1
Municipal Court					
Full Time	6	3	3	4	4
Part Time	0	0	0	0	0
Total	6	3	3	4	4
Human Resources					
Full Time	6	5	5	5	5
Part Time	0	0	0	0	0
Total	6	5	5	5	5

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

Department	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
<b>Building Services</b>					
Full Time	2	2	2	3	3
Part Time	1	1	0	0	0
Total	3	3	2	3	3
<b>Information Technology</b>					
Full Time	8	6	6	8	8
Part Time	0	0	0	0	0
Total	8	6	6	8	8
<b>Police</b>					
Full Time	102	99	102	102	102
Part Time	1	1	0	1	1
Total	103	100	102	103	103
<b>Fire</b>					
Full Time	85	86	77	77	77
Part Time	0	0	0	0	0
Total	85	86	77	77	77
<b>Animal Control</b>					
Full Time	11	11	11	15	15
Part Time	0	0	0	0	0
Total	11	11	11	15	15
<b>Engineering</b>					
Full Time	17	16	16	18	18
Part Time	0	0	0	0	0
Total	17	16	16	18	18

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

Department	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Streets					
Full Time	34	31	32	32	32
Part Time	0	0	1	1	1
Total	34	31	33	33	33
Parks & Recreation					
Full Time	24	21	21	27	27
Part Time	5	5	10	11	11
Total	29	26	31	38	38
Fleet Maintenance					
Full Time	8	7	7	7	8
Part Time	0	0	0	0	0
Total	8	7	7	7	8
Ellen Trout Zoo					
Full Time	26	26	27	28	30
Part Time	2	2	2	2	2
Total	28	28	29	30	32
Kurth Memorial Library					
Full Time	11	8	8	8	8
Part Time	7	3	4	5	6
Total	18	11	12	13	14

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

Department	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Utility Collections					
Full Time	12	11	11	11	11
Part Time	0	0	0	0	0
Total	12	11	11	11	11
Wastewater Treatment					
Full Time	19	19	18	17	17
Part Time	1	1	1	1	1
Total	20	20	19	18	18
Water Production					
Full Time	1	1	2	3	3
Part Time	1	1	1	1	1
Total	2	2	3	4	4
Water/Sewer Utilities					
Full Time	37	33	34	34	34
Part Time	0	0	0	0	0
Total	37	33	34	34	34
Solid Waste					
Full Time	25	25	26	26	26
Part Time	0	0	0	0	0
Total	25	25	26	26	26
Recycling					
Full Time	5	3	3	3	3
Part Time	0	0	0	0	0
Total	5	3	3	3	3

**City of Lufkin**  
**Five-Year Personnel History**  
(Continued)

Department	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
<b>Convention Center</b>					
Full Time	8	8	7	8	8
Part Time	0	0	0	0	0
Total	8	8	7	8	8
<b>Special Recreation Fund</b>					
Full Time	0	0	0	0	0
Part Time	25	25	25	25	25
Total	25	25	25	25	25
<b>Louisiana Pine Snake</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<b>Economic Development</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<b>Marketing &amp; Tourism</b>					
Full Time	2	0	2	3	3
Part Time	0	0	0	10	10
Total	2	0	2	13	13

Total Full Time	468	441	441	460	463
Total Part Time	43	39	44	57	58
Total Employees	511	480	485	517	521

CITY OF LUFKIN  
WATER/WASTEWATER FUND  
Fiscal 2022, 2023 and Fiscal 2024 General & Administrative Charges Comparison  
6/27/2023

Cost Center	Costs Allocated						EST.
	Percent to General	FY 2022 Budget	Percent to General	FY 2023 Budget	Percent to General	FY 2024 Budget	
City Council/City Secretary	25%	\$ 81,982.00	25%	\$ 68,119.25	25%	\$ 71,398.50	
City Administration	45%	\$ 430,322.40	45%	\$ 440,462.25	45%	\$ 470,853.45	
Finance	40%	\$ 315,457.60	40%	\$ 306,990.40	40%	\$ 334,897.20	
Legal	33%	\$ 36,654.75	33%	\$ 74,932.44	33%	\$ 80,058.00	
Human Resources/Purchasing	44%	\$ 168,839.44	44%	\$ 194,174.64	44%	\$ 188,389.08	
Municipal Building	20%	\$ 67,106.80	20%	\$ 83,350.40	20%	\$ 95,154.20	
Information Technology	35%	\$ 290,402.70	35%	\$ 338,385.25	35%	\$ 376,852.35	
Fire Department <sup>(1)</sup>							
Emergency Management	25%	\$ 14,572.50	25%	\$ 11,608.00	25%	\$ 7,216.75	
Engineering	65%	\$ 786,097.00	65%	\$ 826,117.50	65%	\$ 1,068,050.10	
Street	11%	\$ 415,608.07	11%	\$ 471,462.82	11%	\$ 509,011.81	
Fleet Maintenance	35%	\$ 160,527.50	35%	\$ 17,688.30	35%	\$ 177,138.50	
Total to General		<u>\$ 2,787,023.07</u>		<u>\$ 2,833,291.25</u>		<u>\$ 3,379,019.94</u>	

<sup>1</sup> Hydrant Maintenance

CITY OF LUFKIN  
SOLID WASTE & RECYCLING FUND  
Fiscal 2022, 2023 and Fiscal 2024 General & Administrative Charges Comparison

Cost Center	Costs Allocated						EST.
	Percent to General	FY 2022 Budget	Percent to General	FY 2023 Budget	Percent to General	FY 2024 Budget	
City Council/City Secretary	20%	\$ 65,585.60	20%	\$ 54,495.40	20%	\$ 57,118.80	
City Administration	35%	\$ 334,695.20	35%	\$ 342,581.75	35%	\$ 366,219.35	
Finance	35%	\$ 276,025.40	35%	\$ 268,616.60	35%	\$ 293,035.05	
Legal	30%	\$ 33,322.50	30%	\$ 68,120.40	30%	\$ 72,780.00	
Human Resources/Purchasing	35%	\$ 134,304.10	35%	\$ 154,457.10	35%	\$ 149,854.95	
Municipal Building	5%	\$ 16,776.70	5%	\$ 20,837.60	5%	\$ 23,788.55	
Information Technology	25%	\$ 203,281.89	25%	\$ 236,869.68	25%	\$ 263,796.65	
Emergency Management	25%	\$ 14,572.50	25%	\$ 11,608.00	25%	\$ 7,216.75	
Engineering	24%	\$ 290,251.20	24%	\$ 305,028.00	24%	\$ 394,356.96	
Street	15%	\$ 547,813.80	15%	\$ 621,436.05	15%	\$ 670,929.45	
Fleet Maintenance	39%	\$ 178,873.50	39%	\$ 19,709.82	39%	\$ 197,382.90	
Total to General		\$ 2,095,502.39		\$ 2,103,760.40		\$ 2,496,479.41	
Transfer to Water and Sewer Fund	15%	\$ 109,279.20	15%	\$ 114,722.40	15%	\$ 125,126.25	
		\$ 2,204,781.59		\$ 2,218,482.80		\$ 2,621,605.66	



CITY OF LUFKIN  
ECONOMIC DEVELOPMENT  
Fiscal 2024 General & Administrative Charges Comparison

Cost Center	Percentage to General Fund	Estimated Budget	GF Dept Budget Amount
City Council/City Secretary	2.0%	5,711.88	285,594
City Administration	3.0%	31,390.23	1,046,341
Finance	1.0%	8,372.43	837,243
Legal	2.0%	4,852.00	242,600
Human Resources/Purchasing	1.0%	4,281.57	428,157
Municipal Building	1.0%	4,757.71	475,771
Information Technology	1.0%	10,767.21	1,076,721
Engineering	1.0%	16,431.54	1,643,154
Total to General		<u>\$ 86,565</u>	

CITY OF LUFKIN  
Marketing & Tourism  
Fiscal 2024 General & Administrative Charges Comparison

Cost Center	Percentage to General Fund	Estimated Budget	GF Dept Budget Amount
City Council/City Secretary	1.0%	2,855.94	285,594
City Administration	1.5%	15,695.12	1,046,341
Finance	0.5%	4,186.22	837,243
Legal	0.5%	1,213.00	242,600
Human Resources/Purchasing	0.5%	2,140.79	428,157
Municipal Building	0.5%	2,378.86	475,771
Information Technology	0.5%	5,383.61	1,076,721
Engineering	0.5%	8,215.77	1,643,154
Total to General		<u>\$ 42,069</u>	