CITY OF

Lufkin

Est. 1882

TEXAS

Annual Operating Budget



Morris Frank Park—Renovations

Fiscal Year 2024-2025

ANNUAL OPERATING BUDGET

FOR FISCAL YEAR
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

CITY OF Lufkin TEXAS EST. 1882

Mark Hicks
Mayor

City Council

Guessippina Bonner
Ward 1

Robert Shankle
Ward 2

Brent Watkins
Ward 3

Kim Ogden
Ward 4

Jimmy Ford
Ward 5

Adam Lowther
Ward 6

Kevin Gee, City Manager
Belinda Melancon, Finance Director

City of Lufkin

Budget Cover Page
Adopted September 17, 2024

S.B. 656

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,128,939 which is a 8.23 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 $125,118.

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

For: Mark Hicks, Mayor, Jimmy Ford, Brent Watkins, Adam Lowther, Kim Ogden

Against:

Present and not voting:

Absent: Robert Shankle, Guessippina Bonner

	2024-2025	**2023-2024**
Property Tax Rate:	$0.508215/100	$0.478215/100
No New Revenue Tax Rate:	$0.461101/100	
No New Revenue Maintenance & Operation Tax Rate:	$0.381199/100	
Voter Approval Tax Rate:	$0.528790/100	
Debt Rate:	$0.035000/100	

Total debt obligation for City of Lufkin secured by property taxes: $25,025,000.

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


CITY OF
Lufkin
TEXAS
EST.
1882

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Our Mission . . . To meet the needs of the Citizens

Kevin T. Gee, P.E.
City Manger
City of Lufkin

300 East Shepherd
P.O. Drawer 190
Lufkin, Texas 75902-0190
(936)-633-0211
Fax: (936) 633-0381
email:
kgee@cityoflufkin.com

September 17, 2024

Honorable Mayor and City Council Members:

Submitted herewith is the Fiscal 2024/2025 Operating Budget for the City of Lufkin. This budget, being conservative, maintains current service levels.

The major highlights of this budget are:

- Adoption of ad valorem tax rate of 50.8215 cents per $100 valuation, which is greater than the No New Revenue tax rate of 46.1101 cents per $100 valuation. The breakdown will be $.473215 for Maintenance & Operation and $0.035 for debt service.
- This budget will raise more revenue from property taxes than last year's budget by an amount of $1,128,939. New property tax revenue, of which primarily is commercial, added to the tax roll this year is $125,118.
- Water & Wastewater Renewal & Replacement Fund appropriations of $1,026,000.
- Equipment Acquisition and Amortization purchases of $2,330,000.

Issues Affecting the Budget

The challenge of this budget cycle was to meet requests for additional equipment and maintain staff salaries at a positive standpoint. Due to conservative foresight, in recent years efforts to increase efficiency and reduce costs have been ongoing by all departments. Still, it is becoming increasingly difficult to maintain the same level of service at the current funding levels and provide adequate compensation and benefits at market rates for employees. To remain adaptable, flexible, and responsive to the citizens of Lufkin, departments were given operating budget targets with little or no increase in funding.

Sales tax revenues continued to be trending upwards to reflect a slight increase in economic movement. For the City of Lufkin, sales tax tends to be a greater source of revenue than property tax revenue. The City encourages local investments in the economy by supporting local business growth and thereby positively affecting the tax base of the community.

STRATEGIC PLANNING

The City identified capital projects for Fiscal 2025 based on the cost and length of the projects. Council approved New Capital Improvement Projects including park renovations, street reconstructions, and other projects to benefit the citizens of Lufkin. Also, the fleet services and replacement policy for Fiscal 2025 developed a replacement schedule of the vehicles and equipment used in daily operations. For Fiscal 2025, a budget of $2,330,000 was approved to purchase vehicles and equipment.

ACCOMPLISHMENTS

General Government

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Lufkin, Texas for its annual budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We will submit our current budget to determine its eligibility for another award.

Public Safety

Public Safety is a priority in the City of Lufkin. The Communications Department which answers and dispatches all 911 calls for both the City Police and Fire/EMS units for the surrounding volunteer fire departments within the County. The Police Department responded to about 48,000 citizen calls for the Fiscal 2024 year, while the Fire Department responded to 3,468 fire and 9,464 EMS calls. The Police and Fire Departments are expected to have a slight increase in total calls for service for Fiscal 2025. For Fiscal 2024, the Police Department received various grants totaling $72,217 and the Fire Department received $23,575 in grants and local donations.

Culture and Recreation

The Parks and Recreation Department received grants from local groups totaling $1,000 for fiscal year 2024. These funds improved playing fields in the various parks. The Zoo Building Fund received $50,925 for the Louisiana Pine Snake project. The Animal Control department received grants from charity groups totaling $79,900.

Public Works

The City of Lufkin's Public Works Departments provide services that include street maintenance, solid waste and recycling, and water distribution among other services and projects. Notably, the Street department maintained an average condition rating of 69.9 at September 30, 2023. The assessment is performed every two years and uses a Pavement Management System. The

Recycling division has several drop off bins for Lufkin citizens. The Water Distribution Department maintains 678 miles of water mains with 16,375 service connections.

FISCAL YEAR 2025 BUDGET SUMMARY

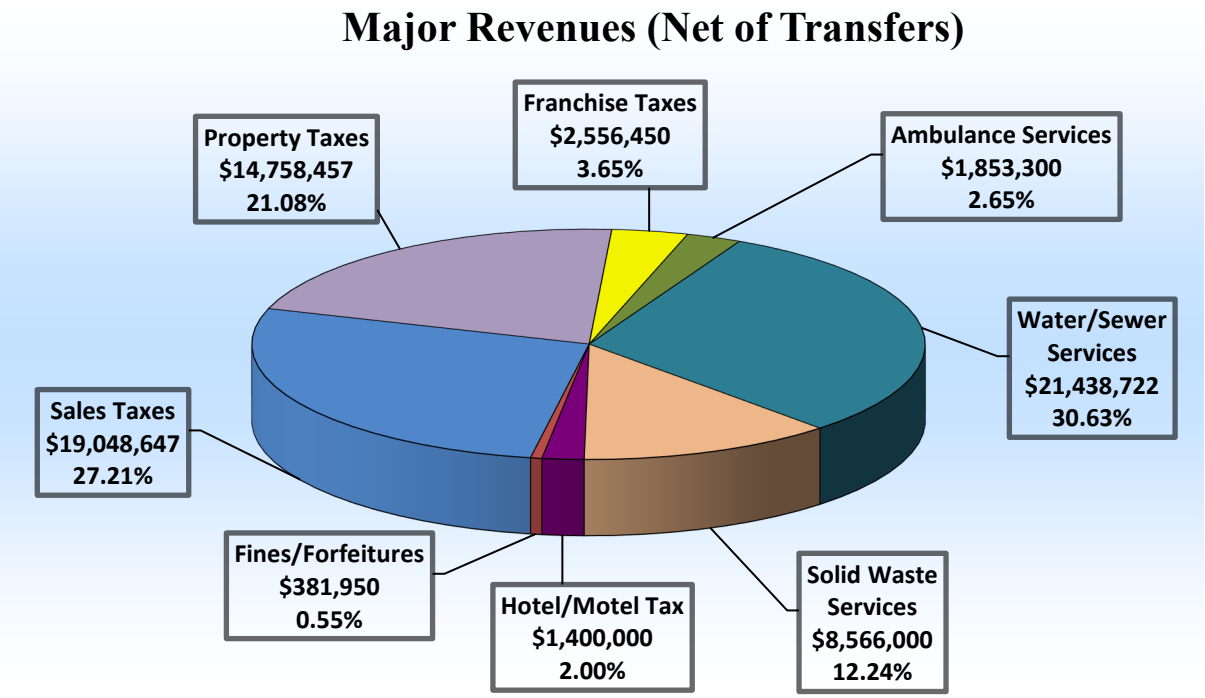
Fund Balance, Net Position and Working Capital Reserves

The projected General Fund revised balance at the conclusion of Fiscal Year 2023/2024 was $16,647,388. The projected fund balance at the end of Fiscal Year 2024/2025 is $12,925,993, which includes $554,397 of unassigned fund balance and $641,003 of non-spendable fund balance. The twenty-five percent (25%) fund balance reserve is $11,730,593; therefore, the projected fund balance at the conclusion of Fiscal Year 2025 is $12,925,993 above the required policy reserve. This excess provides the City with the capacity to respond to unexpected declines in revenue streams or meet some unexpected increases in expenditures as the economy dictates. The table below reflects projected fund balances, reserves, and amount over or under the reserve.

Fund	Projected Original Balance 9/30/24	Projected Revised Balance 9/30/24	Projected Original Balance 9/30/25	FY 2025 Policy Reserve
General Fund	13,772,385	14,624,625	12,925,993	11,730,593
Water/Wastewater Fund	9,027,307	8,170,067	6,119,934	2,936,107
Solid Waste Fund	2,650,609	5,254,639	3,071,379	1,343,658
Hotel/ Motel Tax Fund	326,932	587,184	616,184	-
Convention Services Fund	393,492	416,852	391,540	-
Special Recreation Fund	(101,875)	(33,031)	23,073	50,850
Pines Theater Fund	56,982	64,546	74,310	-
Zoo Building Fund	2,293,136	2,624,306	2,833,468	-
Court Security / Technology Fund	80,621	104,685	117,138	-
Animal Control-Kurth Grant Fund	104,837	81,206	91,206	-
Animals Attic Gift Shop Fund	124,106	112,038	112,238	-
General Obligation Debt Service Fund	1,417,010	1,562,830	532,803	-
Equipment Acquisition Fund	3,081,087	4,394,651	5,826,930	-
Technology Amortization Fund	972,187	944,659	972,499	
Economic Development Fund	5,161,418	4,777,507	4,597,143	-
Marketing & Tourism Fund	695,897	538,074	526,841	-
Total Budgeted Fund Balances	**40,056,131**	**44,224,838**	**38,832,679**	**-**

Revenues

Total budgeted revenues are $87,964,131 less interfund transfers of $9,329,595 for a net of $78,634,536. A comparison to prior fiscal year adopted net revenue of $73,039,276 indicates an increase of $5,595,260. The major sources of revenue include sales taxes, property taxes, franchise taxes, ambulance services, water and sewer services, solid waste services, hotel/motel taxes, and fines/forfeitures. These revenue sources comprise 89.02% of the total revenue and are reflected in the chart below.



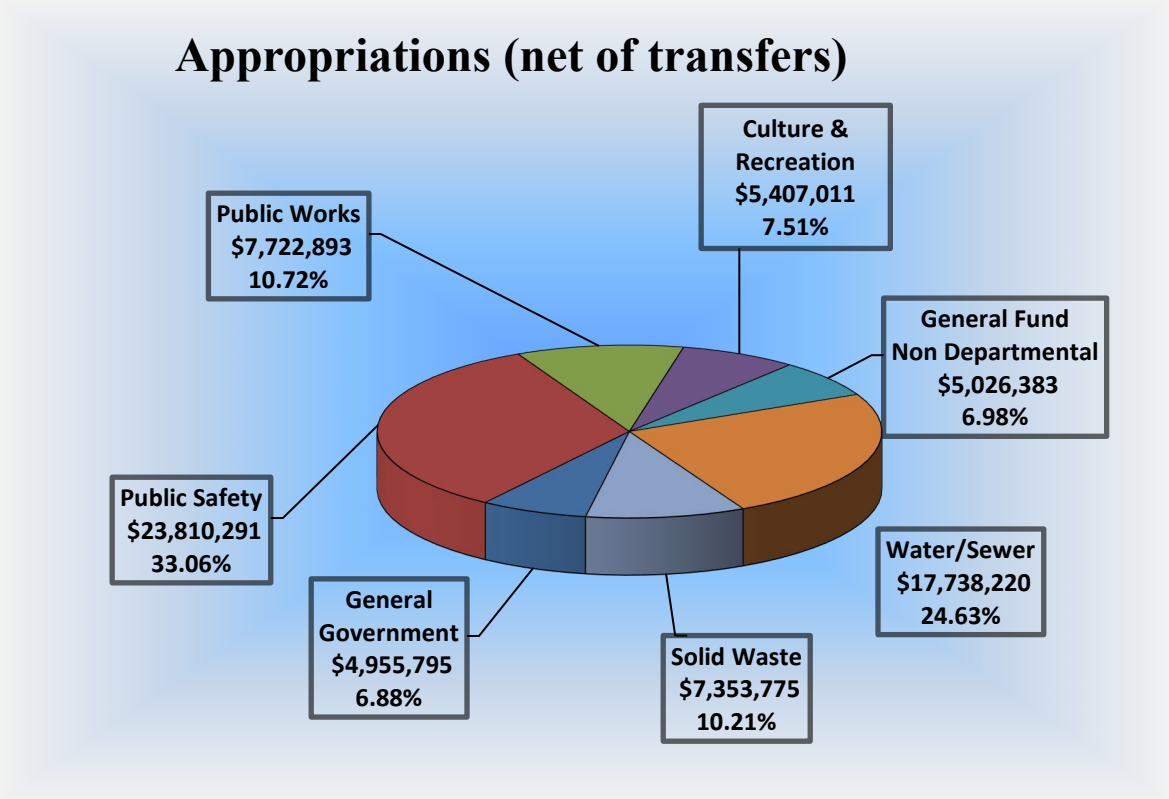
Fiscal 2025 projected sales tax revenue decreased from the prior years' adopted sales tax revenue by $236,660 or 1.23%. Lufkin, a regional medical, shopping and entertainment hub for nine (9) surrounding counties chose to slightly decrease sales tax projections based on economic trends.

City Council adopted a tax rate of 50.8215 cents per $100 valuation for Fiscal 2025. This total rate is a decrease from the Fiscal 2024 rate of 47.8213 cents per $100 valuation. The allocation to maintenance and support rate is $0.473215 and $0.03500 to fund debt service.

Revenue from Water/Sewer services is expected to increase in new services. In addition, water and sewer service projections slightly increased by 7.91% from Fiscal Year 2024 original budget. Solid waste service revenues increased by 3.58% from Fiscal Year 2024 based on a slight customer growth.

Appropriations

Total budgeted appropriations for Fiscal Year 2025 are $93,356,290 less interfund transfers of $9,329,595 for a net appropriation balance of $84,026,695 as compared to net appropriations of $76,931,024 for the prior year resulting in an increase of $7,095,671 or 9.22% across all budgeted funds. The main categories of appropriations are depicted in the chart that follows.



CAPITAL IMPROVEMENT PROJECTS

In addition to projects funded from bond proceeds and/or grants, several pieces of equipment were identified as needing replaced during the annual review. These projects/replacements totaled $1,026,000 from Water & Wastewater Renewal and Replacement Fund and $2,330,000 from the Equipment Amortization and Replacement Fund.

UNCERTAINTIES

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

- **Sales Tax-** comprises approximately 43% of the revenues. The City's conservative management in prior years has resulted in a fund balance above the reserve, which is projected to be sufficient to sustain any minimal sales tax decline during fiscal year 2025.

- **Water and Sewer Revenue** – The residential market segment constitutes approximately 85% of the market while the remainder is comprised of industrial sector (1%), commercial sector (11%), and wholesale and services (3%). The revenues generated from the residential segment are impacted by weather conditions such as rainfall and temperature. Above average rainfall and/or lower temperatures in the summer months could result in less revenue than projected.

SUMMARY

The City of Lufkin is poised to maintain its current workforce and continue providing an efficient level of service to its citizens for Fiscal Year 2025. Our continued success in serving the community comes due to conservative fiscal management, careful use of the fund balance, and minor modifications to operations. This process identifies programs that could be eliminated or delayed, while allowing for new and expanded programs that follow the City's fiscally conservative plan. We commend the collective efforts by all in this process.

Respectfully Submitted,

Kevin Gee
City Manager

CITY OF LUFKIN PROFILE



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

Climate

Average temperature in January - low 38º, high 59º.
Average temperature in July - low 72º, high 94º.
Average precipitation – 38.9 inches per year.

Population

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

Population Growth					
	2010	2015	2019	2020	2023
City of Lufkin	35,067	35,837	35,021	34,143	34,181
Angelina County	86,771	88,255	86,715	86,395	87,319

City Government

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

Education
The Lufkin Independent School District operates twelve elementary schools, one junior high school, and one high school. Total LISD enrollment for 2022-2023 school year is 7,164 students. One Charter school and three private schools also serve the area.

Angelina College, a two-year public college established in 1966, offers exemplary nursing and technical training programs to its students. Enrollment for 2023 totaled approximately 3,890 of which 32% are full-time students. In addition, Angelina College offers career development programs within their Community Services division.

Stephen F. Austin State University, located in Nacogdoches, 20 miles north of Lufkin, is a four-year university offering courses in many different fields. Total enrollment is approximately 10,888 students for the fall 2023 semester.

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

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

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

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

The Texas Forestry Museum, located at 1905 Atkinson Drive, and the Museum of East Texas, located across from the Convention Center, provide a pictorial and narrative history of the East Texas area.

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

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

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

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

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

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

Neches Davy Crockett Paddling Trail is a 9.2 mile stretch of the Neches River well known for the Neches River Rendezvous, an annual float trip hosted by the Lufkin/Angelina County Chamber of Commerce and the Lufkin Convention and Visitors Bureau.
This river segment is great for a family outing with a float time of 3 to 6 hours (depending on water level, flow rate and wind speed) even though there are occasional logjams and snags to avoid, especially when water is low. A variety of water types including quiet pools and several small riffles are present. There are no man-made obstructions.

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

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

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

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

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

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

Optimum provides television, internet, phone, and security services for businesses as well as residential customers.

Transportation
Private airport service is available at Angelina County Airport, which offers a 100 ft. by 5,400 ft. lighted, grooved asphalt runway. Nine over-the-road carriers serve the area. The Angelina & Neches River and Union Pacific Railroads operates freight service from Lufkin to Keltys and Dunagan (11.6 miles). Traffic includes lumber, foundry products, paper, plywood, chemicals, limestone, scrap iron, steel and clay. The Brazos Transit District provides local bus transportation to various locations within the city as well as commuter service to Nacogdoches and Diboll.

Taxation
The Angelina County Appraisal District appraises property within Angelina County. Ad valorem taxes are assessed per $100 of assessed value. Tax rates of the various taxing entities for Fiscal 2025 are reflected in the following table.

Fiscal 2025 Ad Valorem Tax Rates	
Taxing Entity	**Tax Rate per $100 Assessed Value**
Angelina County	$0.449041
City of Lufkin	$0.508215
Lufkin Independent School District	$0.973414
Angelina College	$0.159115
Total	**$2.089785**

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

Major Employers of Angelina County			
	# of Employees	**Rank**	**Percentage of Total County Employment**
Lufkin ISD	1000+	1	3.95%
Pilgrim's Pride	1000+	2	3.67%
Lufkin State Supported Living Center	1000+	3	3.48%
Brookshire Bros./Polk Oil	500-999	4	2.63%
CHI St. Lukes Health	500-999	5	2.28%
Angelina County	500-999	6	1.83%
Woodland Heights Medical Systems	500-999	7	1.78%
Walmart	400-500	8	1.32%
Lockheed Martin	400-500	9	1.24%
City of Lufkin	400-500	10	1.21%

STRATEGIC PLANNING

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

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

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

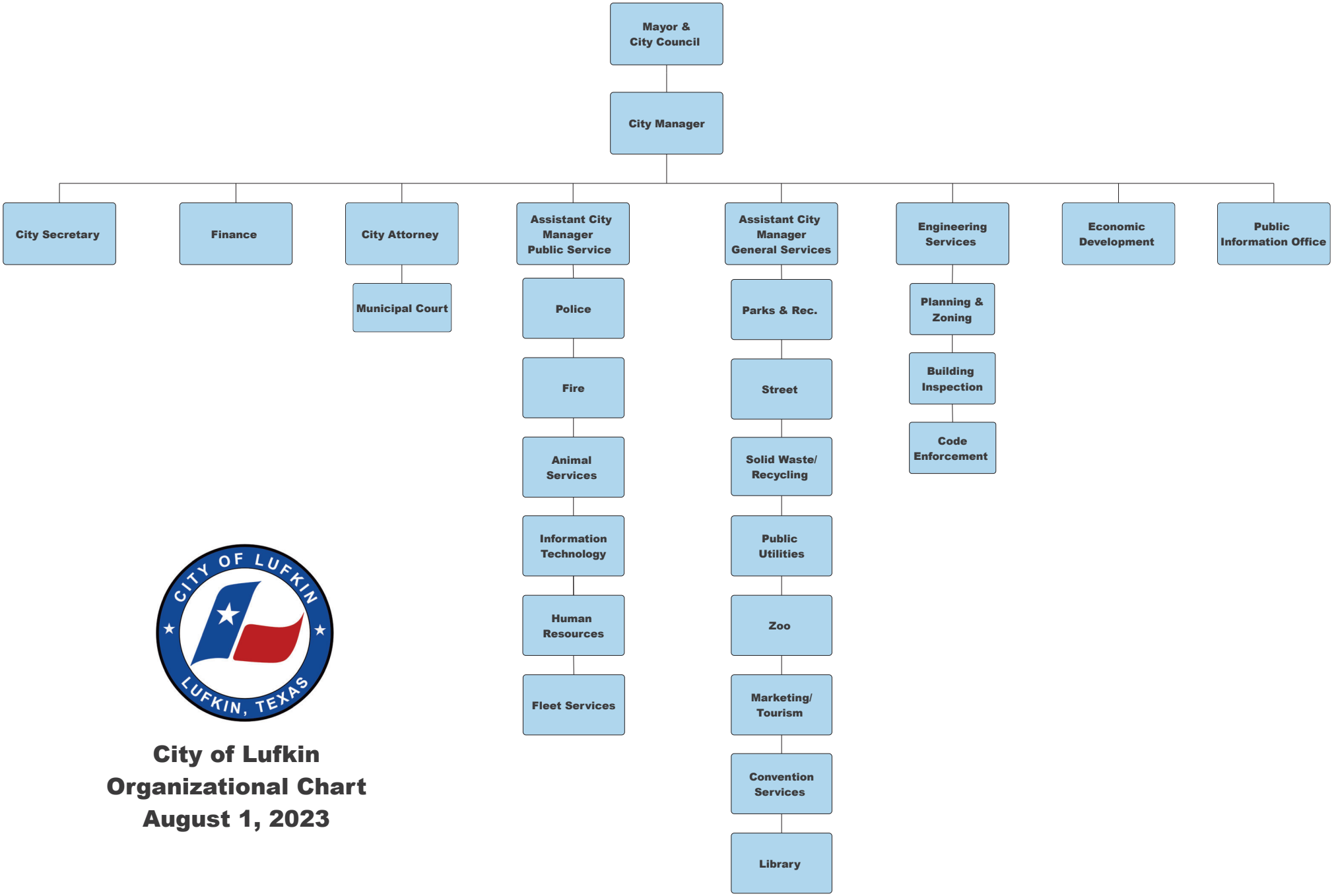
The Comprehensive Plan will be developed in four phases:

1. Baseline Analysis: The starting point for plan development. A Steering Committee was appointed by Council to assist in the process. Demographic and socioeconomic data are collected along with data on land use, community form, transportation, and community services. This starting point provides context for plan recommendations and serves as a benchmark for measuring plan implementation.

2. Comprehensive Plan Development: The heart of the Comprehensive Plan is coordinating provision of public services, investing in infrastructure, decision-making events for land development, managing growth for a rational pattern of land use and similar activities.

3. Implementation Strategy Development: This element will consider areas for residential, industrial, and mixed uses, commercial activities and public places.

4. Adoption / Implementation / Monitoring: As an official policy document, the Plan is adopted by the City Council. Following adoption, the plan is implemented according to the Implementation Strategy. Annual monitoring will ensure that the plan remains relevant and meets the needs of the community.



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, 2023

Christopher P. Morrill

Executive Director


CITY OF
Lufkin
TEXAS
EST. 1882

READER'S GUIDE TO THE 2024-2025
CITY OF LUFKIN OPERATING BUDGET

OVERVIEW

The **READER'S GUIDE** is intended to facilitate the readability of the Fiscal 2025 Operating Budget by the citizens of Lufkin. It is designed to enhance the effectiveness of this document as a communications device. The Introduction section includes the City Manager's letter of transmittal to the City Council. Included in this section are the following subjects:

- *Organization of the Budget Document*
- *Description of Fund Structure and City Finances*
- *Funds Structure Chart*
- *Department Matrix*
- *Comparison Between Budget and Financial Reporting*
- *The Budget Process*
- *Guide to the Detail Budget Pages*
- *The Operating Budget Calendar*

ORGANIZATION OF THE BUDGET DOCUMENT

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

The **MANAGER'S MESSAGE** is a formal transmittal letter designed to summarize key budget decisions and major initiatives of the Fiscal 2025 Budget.

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

The **BUDGET OVERVIEW** discusses major revenue and expenditure projections, including primary strategies planned for operations in Fiscal 2025 and the financial plan for achieving them. In addition, a summary of the ending working capital for each fund is provided along with a discussion of how the current budget relates to the City's Financial Policies.

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

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

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

The **CAPITAL IMPROVEMENTS PROGRAM** section summarizes the Fiscal 2024 Capital Improvements Program (CIP) emphasizing the impact of capital projects on the operating budget.

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

DESCRIPTION OF FUND STRUCTURE AND CITY FINANCES

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

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

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

GOVERNMENTAL FUNDS

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

Special Revenue Funds – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City budgets nine special revenue funds. The Hotel/Motel Tax Fund receives its primary revenues from hotel/motel tax revenues. The Convention Services Fund accounts for operations at the City's convention center. The Ellen Trout Zoo Building Fund receives admissions fees and donations from Zoo patrons to be used specifically for improvements and exhibits to the Zoo. The Special Recreation Fund receives user fees from athletic associations and leagues for maintenance of the athletic fields and facilities. The Pines Theater Fund accounts for the financial transactions associated with operation and

maintenance of the historic Pines Theater. The Municipal Court Security/Technology Fund receives a set fee from each fine collected in Municipal Court. These funds are used to purchase security equipment as well as salaries for security employees and to purchase computer equipment and software for the Municipal Court. The Animal Control Kurth Grant Fund is supported solely by the Kurth Foundation. These funds are to be used for the support of the Kurth Memorial Animal Shelter. The Animal's Attic Gift Shop revenues are strictly donations. These contributions are used to purchase vaccines and medicines for animals in the Shelter. The Marketing & Tourism Fund maximizes hotel occupancy within the city through marketing. The special revenue funds are governmental fund types and therefore these budgets are prepared on a modified accrual basis as outlined in the General Fund section above.

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

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

Component Unit - The Economic Development Fund receives its revenue from a portion of the sales taxes collections received by the City. These funds are for the economic development and promotion of business within the City.

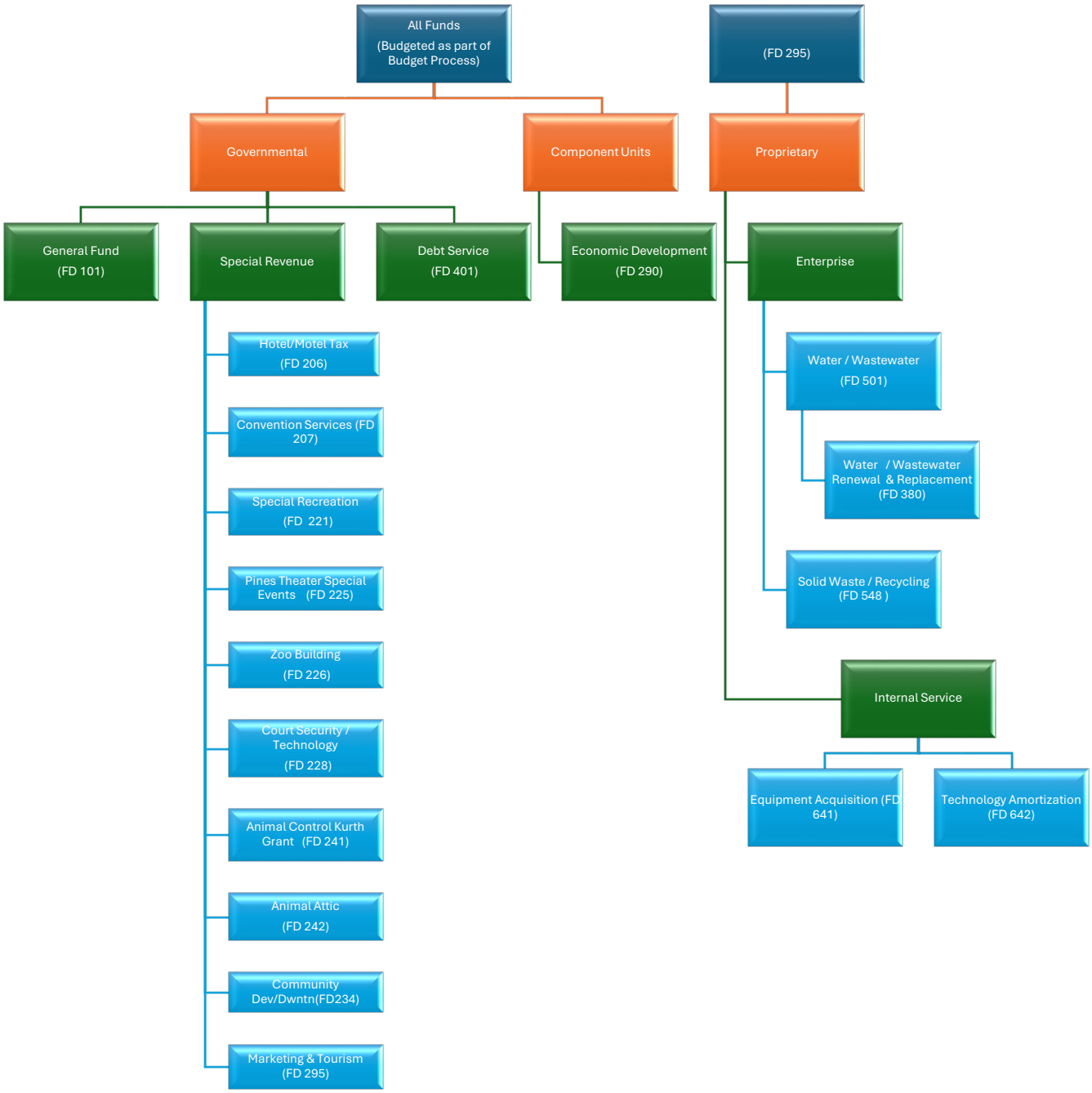
PROPRIETARY FUNDS

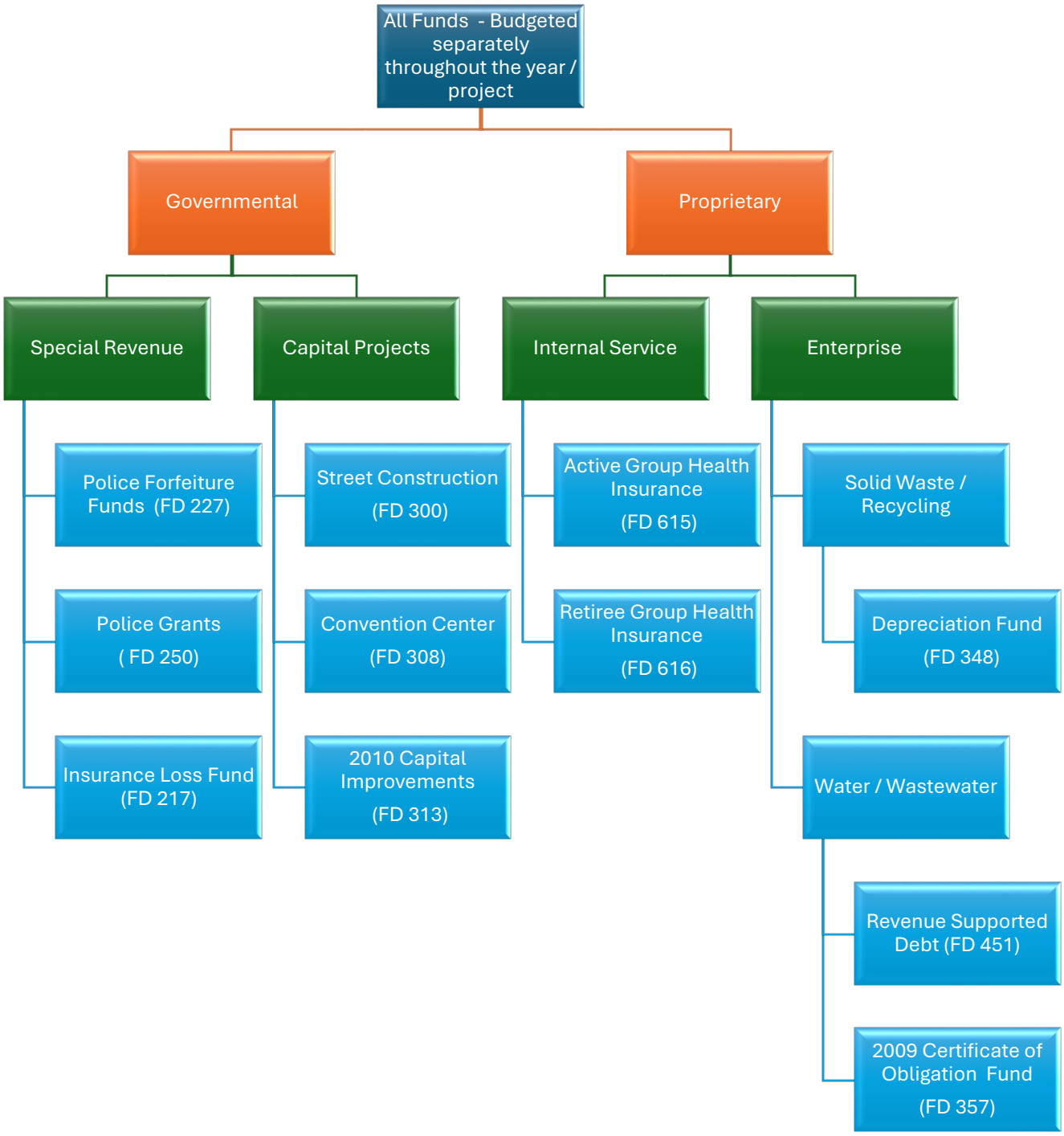
Enterprise Funds – account for operations that are financed and operated in a manner similar to private business in that the cost of providing goods and services (expenses, including depreciation) to the general public be financed or recovered primarily through user charges; or where the governing body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

Internal Service Fund - The Equipment Acquisition and Replacement Fund revenues are transferred from the departments and are accrued from the depreciation of equipment. Accumulated funds are to be used to replace and purchase new equipment, vehicles and machinery. The Technology Amortization Fund accounts for the leases/purchases on all technological type equipment.


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Funds Structure




All Funds - Budgeted separately throughout the year / project
Governmental
Proprietary
Special Revenue
Capital Projects
Internal Service
Enterprise
Police Forfeiture Funds (FD 227)
Police Grants (FD 250)
Insurance Loss Fund (FD 217)
Street Construction (FD 300)
Convention Center (FD 308)
2010 Capital Improvements (FD 313)
Active Group Health Insurance (FD 615)
Retiree Group Health Insurance (FD 616)
Solid Waste / Recycling
Depreciation Fund (FD 348)
Water / Wastewater
Revenue Supported Debt (FD 451)
2009 Certificate of Obligation Fund (FD 357)

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					
Police					
Fire					
Municipal Court					
City Marshall					
Inspection Services					
Emergency					
Animal Control					
Engineering					
Streets					
Parks and Recreation					
Fleet Maintenance					
Planning & Zoning					
Zoo					
Community Dev/Main					
Library					
Utility Collections					
Wastewater Treatment					
Water Production					
Water/Sewer Utilities					
Solid Waste					
Recycling					
Convention Center					
Special Recreation					
Pines Theater					
Zoo Building					
Court					
Animal Control Kurth					
Animal Attic Gift Shop					
Community					
Economic Development					
Marketing & Tourism					

COMPARISON BETWEEN BUDGET AND FINANCIAL REPORTING

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

A Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).

B General and Administrative charges (G&A) are recognized as direct expenses of the Enterprise Funds, Water/Wastewater and Solid Waste/Recycling and Component Units, Economic Development Fund and Lufkin Convention & Visitors Bureau on a GAAP basis as opposed to being accounted for and funded by operating transfers into the General Fund from the Water/Wastewater and Solid Waste/Recycling Enterprise Funds and Economic Development component unit on the Budget basis.

C Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.

D Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis

E Depreciation expense is recorded on a GAAP basis only.

F The CAFR shows fund expenses and revenues on a GAAP basis.

G Interest income within the Enterprise Funds recorded on a GAAP basis in the CAFR but recorded in the budget in the period in which the interest is expected to be received.

H Gains and losses on the disposal of fixed assets are recorded on a GAAP basis only.

BUDGET PROCESS

DEFINITION AND AUTHORITY

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

BUDGET PREPARATION

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

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

These four phases comprise the budget cycle:

BUDGET PLANNING/PREPARATION

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

BUDGET REVIEW

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

BUDGET PRESENTATION/ADOPTION

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

BUDGET EXECUTION/MONITORING

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

BUDGET AMENDMENT

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

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

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

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

A GUIDE TO THE DETAIL BUDGET PAGES

1. **Fund** – The Fiscal entity in which the department operates.

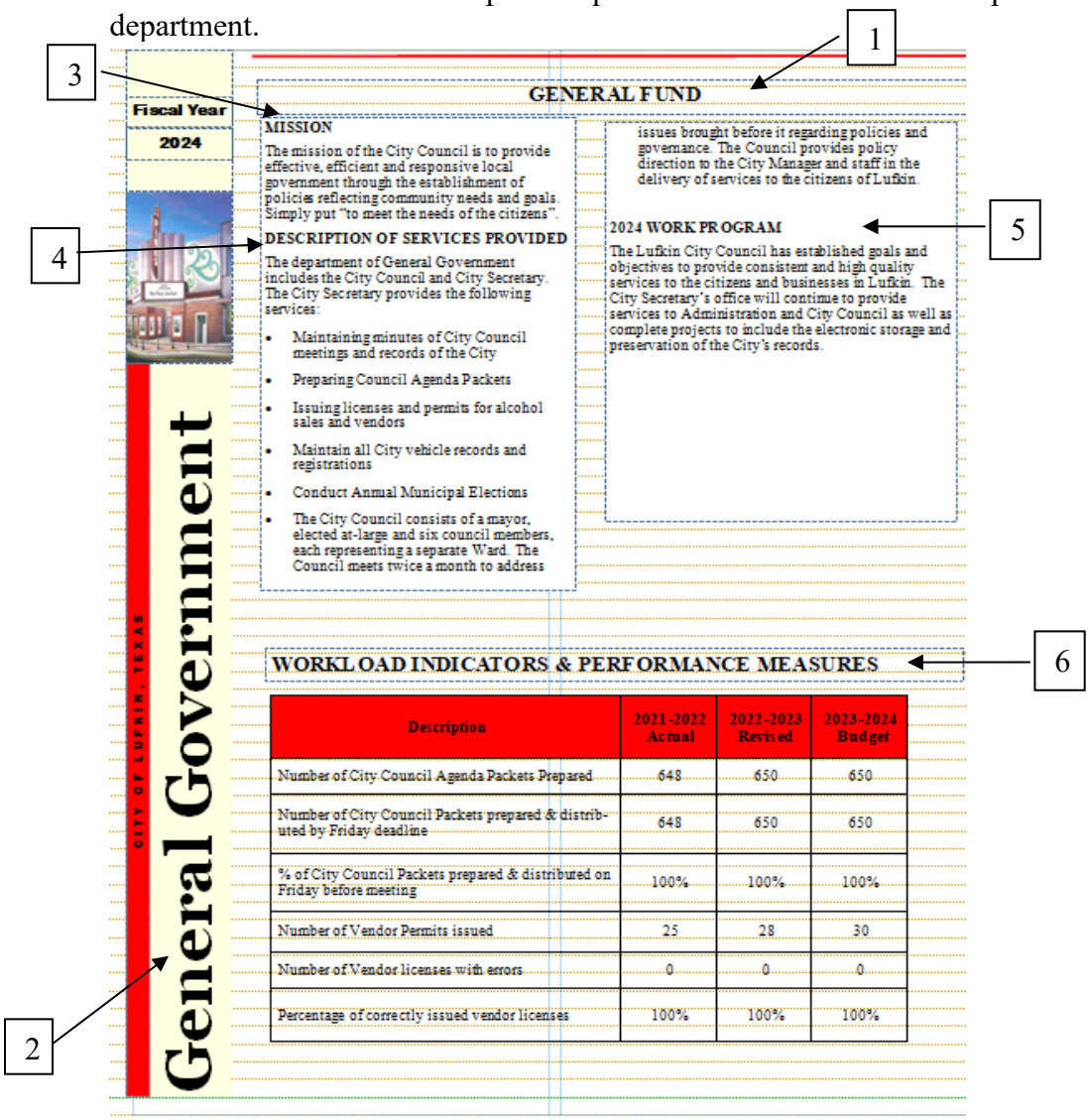
2. **Department** – The department in which the division operates.

3. **Mission Statement** – The departmental commitment to the citizens and organization in meeting the needs of the community.

4. **Description of Services** – A short overview and explanation of the services provided to the organization and/or citizens by the department.

5. **Fiscal 2025 Work Program** – The major planned accomplishments for the coming Fiscal year.

6. **Performance Measures** – Specific quantitative measures of work performed within a department.

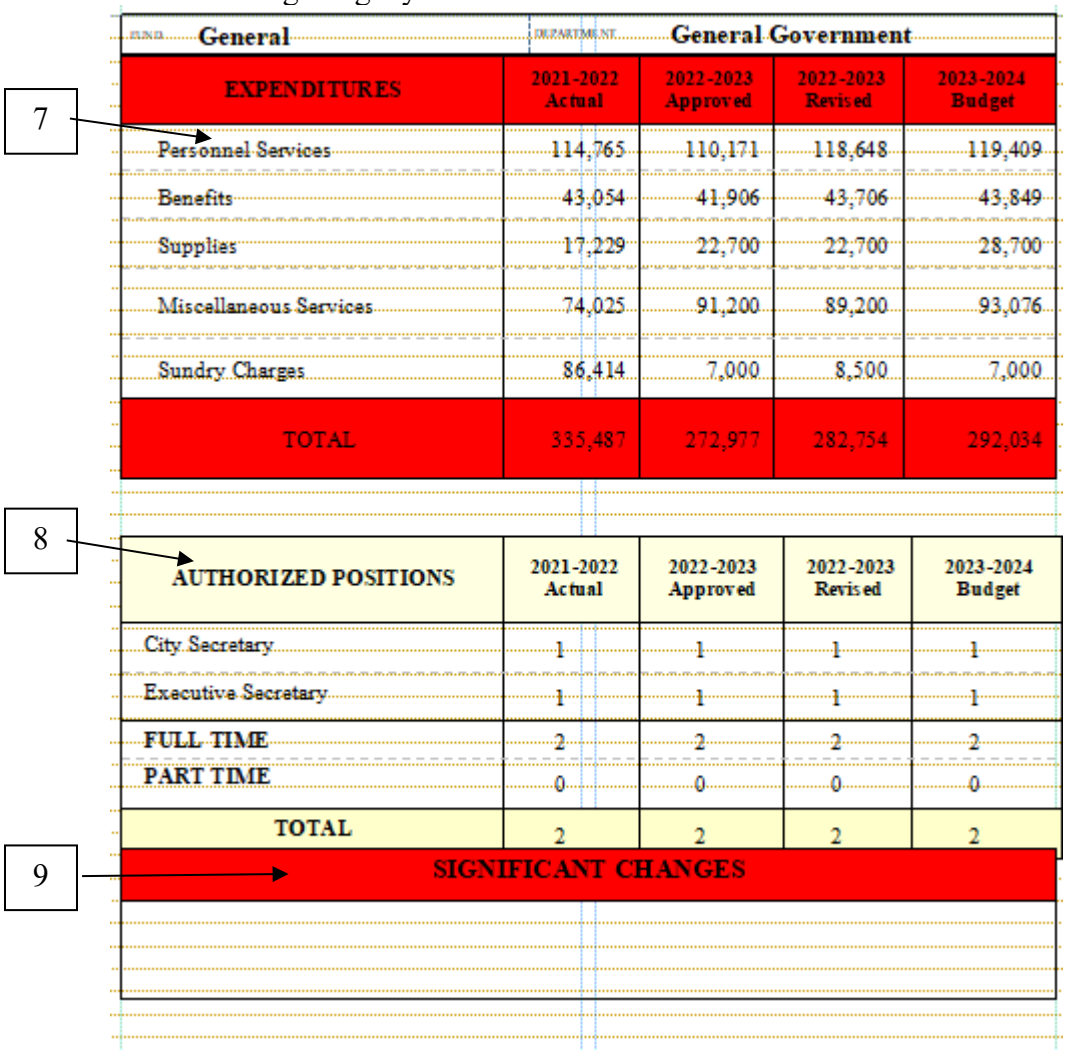


A GUIDE TO THE DETAIL BUDGET PAGES

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

8. **Authorized Positions** – Full time and part time position listings for current and past budget years.

9. **Significant Changes** – Highlights of proposed major changes, enhancements of service or a new service, method of improving efficiency or effectiveness of an existing service for the coming budget year.



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

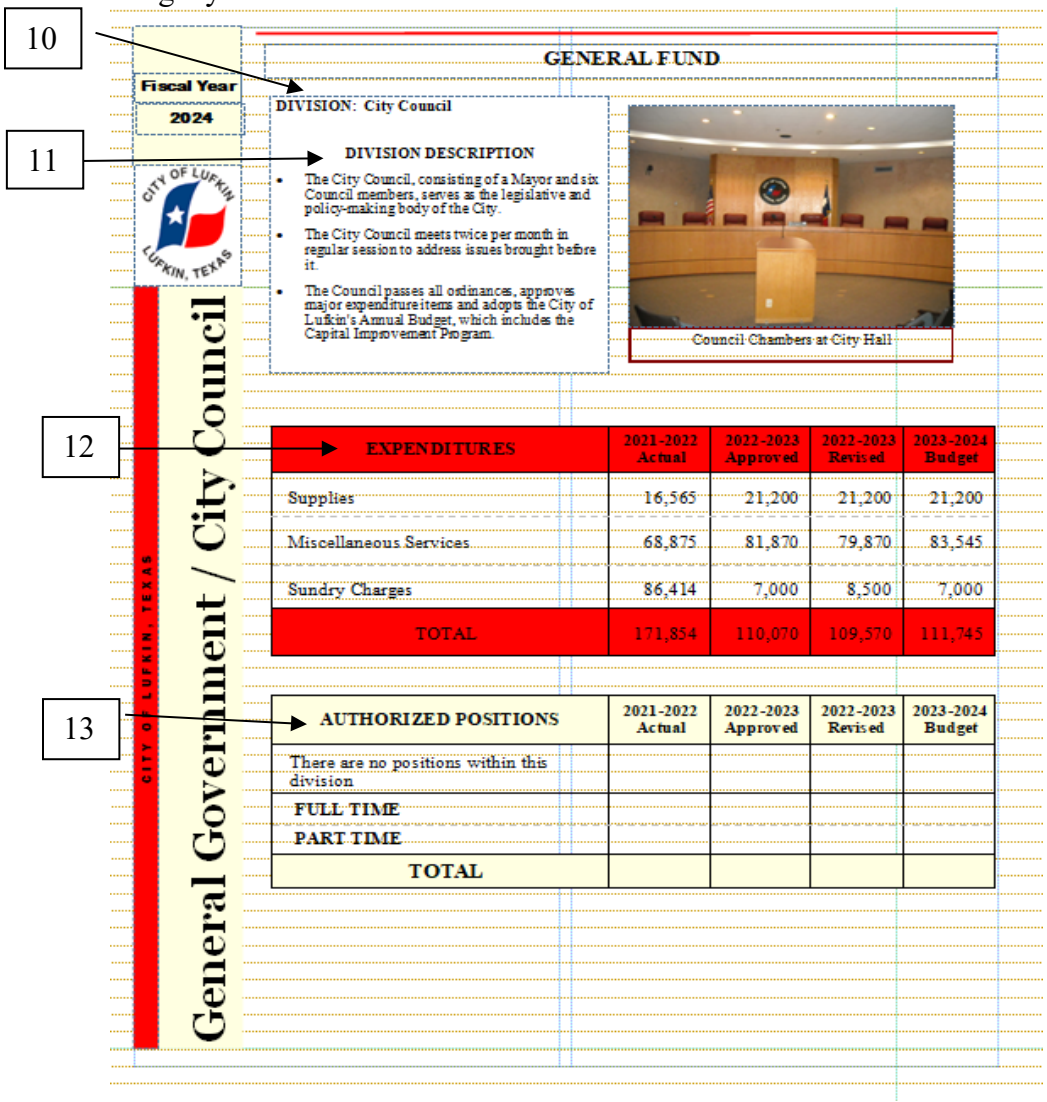
A GUIDE TO THE DETAIL BUDGET PAGES

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

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

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

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



CITY OF LUFKIN
FY2025 BUDGET PREPARATION
CALENDAR OF EVENTS

DATE	ACTION	RESPONSIBILITY	DESCRIPTION
Scheduled as needed	HTE Training		Training will be held in the department requesting the training.
April 17, 2024	Budget Kickoff Room 102 @ 11 am	Department Heads, Applicable Staff and Budget Team	Initial budget meeting to establish guidelines for the FY2025 budget process, budget format, requirements, and distribute budget instruction manuals and materials.
May 3, 2024	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 7.
May 7, 2024	Send Calendar request to Department Heads	Finance Dept.	Calendar request will be sent to department heads for meeting time and date.
May 17, 2024	FY 2024 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 17, 2024	FY2025 Proposed Revenue and Budget Expenditures	Department Heads and Applicable Staff	Completed Revenue estimates and current year annualized expenditures for FY2025 are due in H.T.E. from responsible departments.
May 20, 2024	Change Security @ 8 AM	All Departments	Change Authority in HTE so that no further changes can be made to the FY2025 Proposed Revenue Estimates and Expenditures by the Departments.
June 3 – June 7, 2024	Departmental FY2024 (CYR) & FY2025 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 11-14, 2024	Review Current FY2024 & FY2025 budget line items.	City Administration & Budget Team	Review of department budgets for justification and details. Line items will be reviewed.
June 14, 2024	Completed FY2025 Dept. Budget Pages due to Finance Dept.	Department Heads and Applicable staff.	Completed FY2025 Departmental Budget Pages due to Finance Dept. including UPDATED Mission Statements. Description of Services, Work Program, and Performance Measures.
June 26, 2024	Council Budget Workshop. Mid-Year Budget Amendment to Council	City Council & City Staff	Presentation of FY2024 Revised Budget, Mid-Year Budget Amendment to City Council for 1st Reading. Presentation and discussion of FY2025 annual operating budget to City Council.
July 2, 2024	Mid-Year Budget Amendment to Council	Finance Department, City Manager	Presentation of FY2024 Revised Budget, Mid-Year Budget Amendment to City Council for 2nd Reading and Approval.
July 16, 2024	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.
July 24, 2024 (by July 31, 2024)	Receive Certified Property Values	Chief Appraiser	Complete Ad Valorem revenue projections for budget.
August 2, 2024	No-new-revenues and voter-approval Tax Rates Published	Tax Assessor/Collector /Finance Director	The calculated tax rates for fiscal 2024 are published on the City's website. Tex.Tax Code 26.04 (e).
August 2, 2024	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.
September 4, 2024	Publish notice of budget hearing	Budget team	Publish notice of budget hearing in local newspaper and on the City of Lufkin website.
September4, 2024	Notice of Proposed Tax Rate	City Secretary/Finance Director	1st ¼ Page notice in newspaper, Website and TV. Must be published at least 5 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 5 days.

September 10, 2024 (noon)	Budget Submission to Council	City Manager	Draft Budget and transmittal letter submitted to City Council.
	Special Called Meeting	City Council	To conduct public hearings on the FY25 budget and tax rate and 1st reading on the FY25 budget.
	Public Hearing *	City Council	A public hearing is held by Council to receive public input regarding the FY 2024/2025 Operating Budget.
	1st Reading of Budget Ordinance*	City Council	First reading of Budget Ordinance.
	1st Public Hearing on Tax Rate	City Council	First public hearing on proposed tax rate.
	1st Reading of Tax Rate Ordinance	City Council	First reading of Tax Rate Ordinance
September 17, 2024	2nd Reading of Budget Ordinance*	City Council	Second reading of Budget Ordinance and adoption.
	2nd Reading of Tax Rate Ordinance	City Council	Second reading of Tax Rate Ordinance and adoption.
October 1, 2024	Beginning of Fiscal Year 2025	All	Fiscal Year 2025 begins. October 1, 2024 to September 30, 2025.
December 17, 2024	Distribution of Final Budget Document	Budget Team	Final Budget Document published and distributed.

* Requires 72 hour Open Meeting Notice


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KEY REVENUE ASSUMPTIONS AND TRENDS FOR FISCAL 2025

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

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

GENERAL FUND

AD VALOREM TAXES AND ASSESSED PROPERTY VALUES

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

Ad valorem tax revenue is determined by two major factors: the total assessed value established by the Appraisal District and the tax rate established by the Lufkin City Council. The assessed property values have decreased during the past year however new property was added that allowed the City the capacity to adopt the tax rate of $0.508215 per $100 valuation.

The City's total certified assessed property value for Fiscal 2025 is $2,622,754,060 according to the Appraisal District. The City's tax rate for Fiscal 2025 is $0.508215 per $100 valuation. The Fiscal 2025 operating and maintenance tax rate of $0.473215 per $100 valuation will generate $13,541,871 of ad valorem tax revenue to the General Fund projecting a 98% collection rate. Ad valorem tax revenue is the second largest revenue source to the General Fund, accounting for 26.84% of total projected revenue for Fiscal 2025. The General Fund allocation of total ad valorem tax revenue equals approximately 91.64% of total ad valorem tax collections; the remaining 8.58% is allocated to the General Obligation Debt Service Fund for the retirement of bond indebtedness.

The table below provides a ten-year history of Lufkin's ad valorem tax rate, levy, and collections, as well as the projected tax collection and distribution of revenues for Fiscal 2025, or tax year 2024.

ANALYSIS OF TAX COLLECTIONS

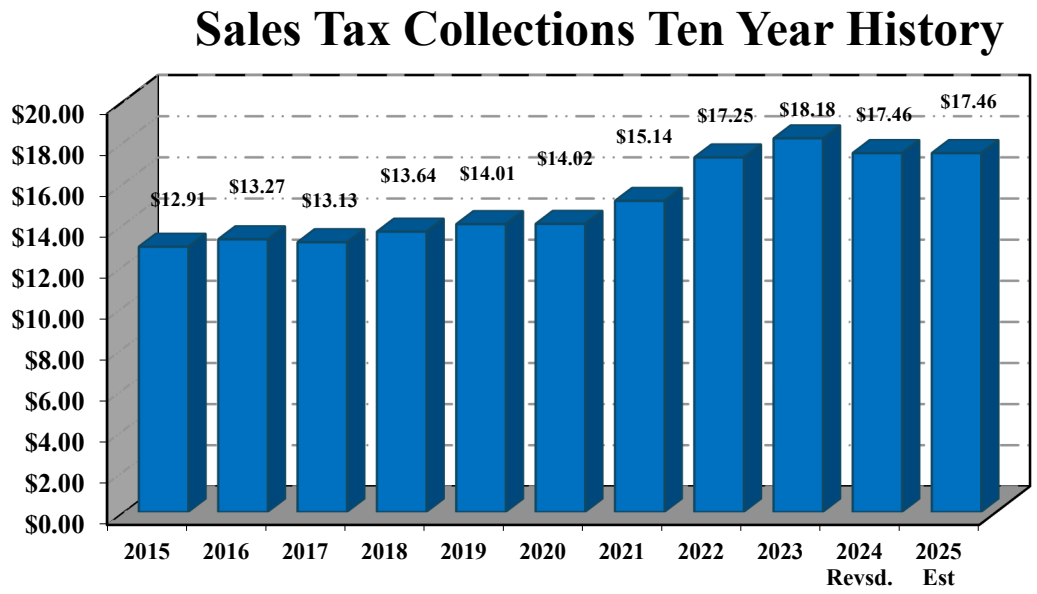
Tax Roll	Tax Rate per $100/value	Tax Levy	Current Collections	Current Collections to Tax Levy	Delinquent Collections Including Penalty & Interest	Total Collections	Total Collections/Current Collections
2015	0.523800	10,551,727	10,307,189	97.68%	254,990	10,632,911	103.16%
2016	0.529942	10,615,673	10,428,061	98.23%	330,317	10,758378	103.17%
2017	0.531135	10,644,205	10,446,818	98.15%	344,633	10,791,451	103.30%
2018	0.531135	10,899,411	10,664,803	97.85%	255,286	10,920,092	102.39%
2019	0.531135	11,226,910	11,027,270	98.22%	339,775	11,367,045	103.08%
2020	0.531135	11,551,416	11,364,311	98.38%	441,417	11,805,728	103.88%
2021	0.531135	12,217,929	11,979,785	98.05%	449,178	12,428,963	103.75%
2022	0.524671	13,129,028	12,794,759	97.45%	289,899	13,084,658	102.26%
2023	.478215	13,437,097	13,139,614	96.8%	275,677	13,415,291	102.10%
2024	.508215	14,543,457					

Fiscal 2025	Tax Rate	Distribution	Revenues
General Fund	$0.473215	93.11%	$13,541,871
Debt Service Fund	$0.03500	8.36%	$1,001,586
TOTAL	**$0.508215**	**100.00%**	

SALES TAXES

The City of Lufkin receives 1.5% of the 8.25% sales tax revenue paid to the Texas State Comptroller for the sale of all taxable goods and services within the City limits. Of the 1.5% received from the state, 0.125% was approved by voters in 2004 to be allocated to Lufkin Economic Development Corporation; a 4B corporation organized under the State's Economic Development Corporation Act, and 0.375% was approved in 2004 for property tax relief. Sales tax revenue continues to be the largest revenue source for the City's General Fund, representing 47.42% of total revenues.

Revenues from sales taxes are projected to be $19,048,647 Fiscal 2025. The net projected sales tax revenue is estimated to be $17,461,260. This net amount reflects the allocation of $1,587,387 to Lufkin Economic Development Corporation. The total projected sales revenue for Fiscal 2024 was estimated at $17,678,198. The chart below reflects sales tax collections for the last ten years. The chart below reflects the estimated revenue for FY 2025 is net of the Economic Development allocation.



FRANCHISE FEES

The City of Lufkin maintains agreements with various utilities that require them to compensate the City for use of City streets, alleys and easements. The franchise agreements require the utilities to compensate the City between 2% and 4% of their gross receipts for use of the City's rights-of-way. Total franchise and agreement fees for Fiscal 2025 are anticipated to be $2,556,450 which is slightly higher than the revised revenue estimate of $2,433,542 for Fiscal 2024.

WATER/WASTEWATER FUND

The City provides water and sewer services to its citizens for which it collects monthly charges. These charges are based on metered water consumption multiplied by the appropriate water and wastewater rates. An internal analysis on the City's expenses for this division versus revenue received on the services showed a need to increase water and sewer charges. Based on the study and approval by City Council, a four percent (4%) increase was implemented on the City's water and sewer rates beginning in Fiscal 2023. No increase on water rates was budgeted for Fiscal 2024 or FY 2025.

Water/Wastewater revenue includes charges for water and wastewater consumption as well as fees for water and sewer taps, water meters, service connections and wastewater pretreatment testing. Total Fiscal 2024 revised water and wastewater revenues are estimated to be $20,185,776, a decrease of $108,837 from Fiscal 2023 actual revenues of $20,294,613. Fiscal 2025 revenue is projected to be $21,438,722 a 6.21% increase from the Fiscal 2024 revised revenue.

SOLID WASTE AND RECYCLING FUND

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

Solid Waste services rates will not increase in Fiscal 2025. Rates and services are reviewed yearly to determine changes. Total revenues for the Fund are estimated to be $8,566,000, a slight increase from the Fiscal 2024 revised estimate of $8,446,500. The increase in revenue in FY 2025 is due to dumpster collections.

HOTEL/MOTEL TAX FUND

The City receives hotel/motel tax receipts that are generated from a 7% tax levy added to the cost of occupancy on hotel and motel rooms within the City. State law restricts use of these tax receipts to tourism promotion, capital construction, operation of recreation facilities, and cultural activities. The City has seven-teen hotels, motels, and bed and breakfasts within its taxing jurisdiction. These are expected to generate $1,400,000 of hotel/motel tax receipts in Fiscal 2025. The City actually received for Fiscal 2023 $1,406,709 in hotel/motel occupancy tax. Revenue from this Hotel/Motel Occupancy tax is used to promote tourism and the hotel/motel industry as well as the Convention Center.

CONVENTION SERVICES FUND

The Convention Services fund is a newly established fund to handle the operation of The Pitser Garrison Convention Center. This fund receives revenue from the Hotel/Motel Tax Fund along with convention uses and other fees. Projected revenue for Fiscal 2025 is $755,800 of which $553,000 comes from the Hotel/Motel Tax Fund.

SPECIAL RECREATION FUND

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

Revenues are derived from user fees charged for softball, volleyball, basketball, gymnastics, recreation classes, baseball, youth soccer, concessions, and special events. Total Fiscal 2025 revenues for the Recreation Fund are projected to be $462,900, an increase of 4.79% from the revised Fiscal 2024 estimate of $441,722.

PINES THEATER FUND

The Pines Theater Fund was established by a sponsorship from the Lufkin Convention & Visitor Bureau. Beginning in Fiscal 2024 this fund will be used as a mechanism to fund the operations

and care of the Pines Theater building. The Fiscal 2025 projected revenue is $37,000 to be mostly generated from transfers from the Hotel/Motel tax fund.

ELLEN TROUT ZOO BUILDING FUND

The Ellen Trout Zoo Building Fund was established as a funding mechanism to make capital improvements and expand the Zoo through additional exhibits. Sources of revenue include admission fees, donations, animal sales and adoptions, and other miscellaneous fees. Admission fees were slightly increased beginning October 1, 2024 to remain competitive with other Municipal accredited zoos. Adult admission increased from $8.00 to $10.00 and child admission increased from $4.00 to $5.00.

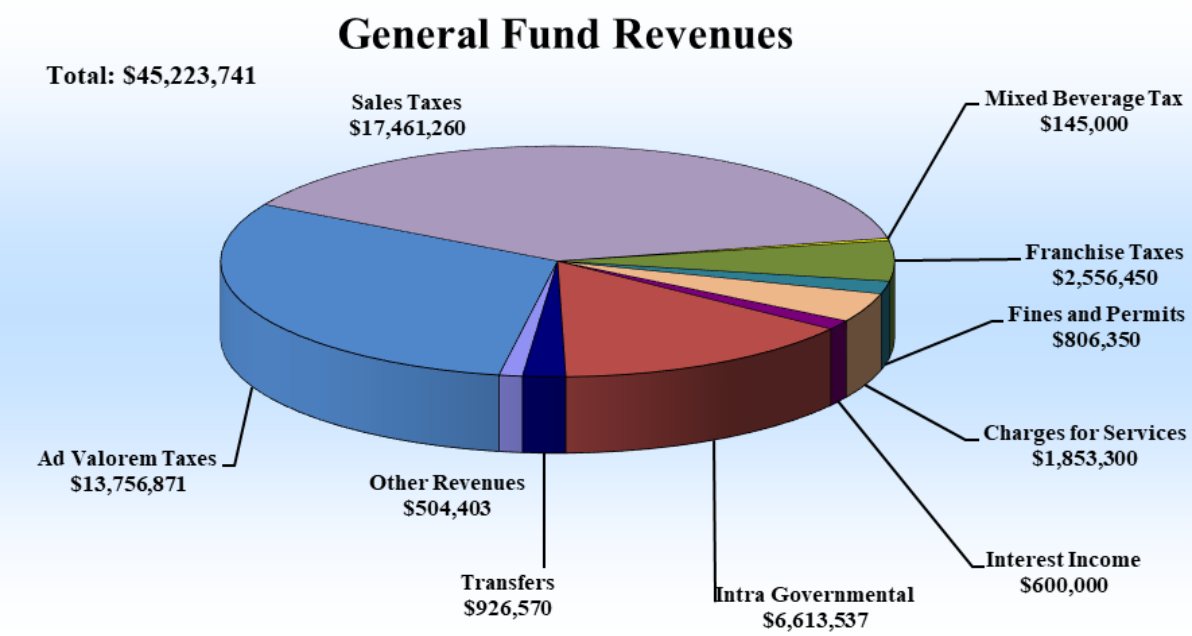
Revenue for Fiscal 2025 is projected to be $731,918, which is an increase from the Fiscal 2024 revised estimate of $573,543.

GENERAL FUND

REVENUES

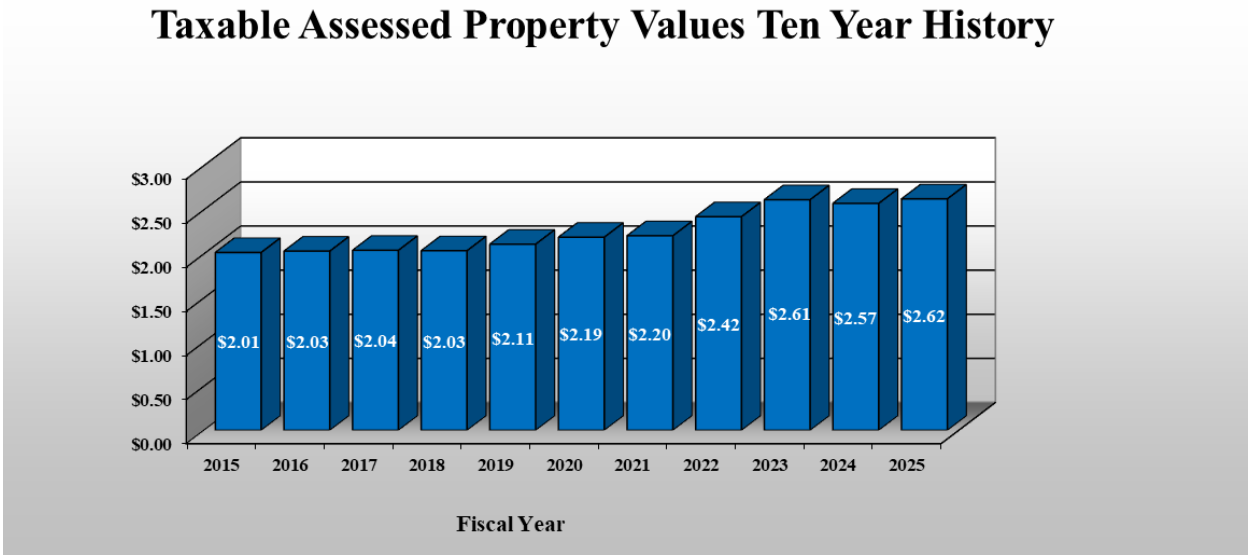
The General Fund consists of eight major revenue classifications: **Taxes** – include Ad Valorem, Sales, and Mixed Beverage Taxes; **Franchise Taxes** – paid to the City by utility companies for the right to use rights-of-way; **Licenses and Permits** – consist of fishing, chauffeur, and peddler's licenses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

Revenues for Fiscal 2025 are projected to be $45,223,741. This represents a 3.78% increase above the revised estimates for Fiscal 2024 of $43,578,037 and a 6.07% increase from the Fiscal 2023 actual revenues of $42,634,425. The following graph represents total revenues by major category.

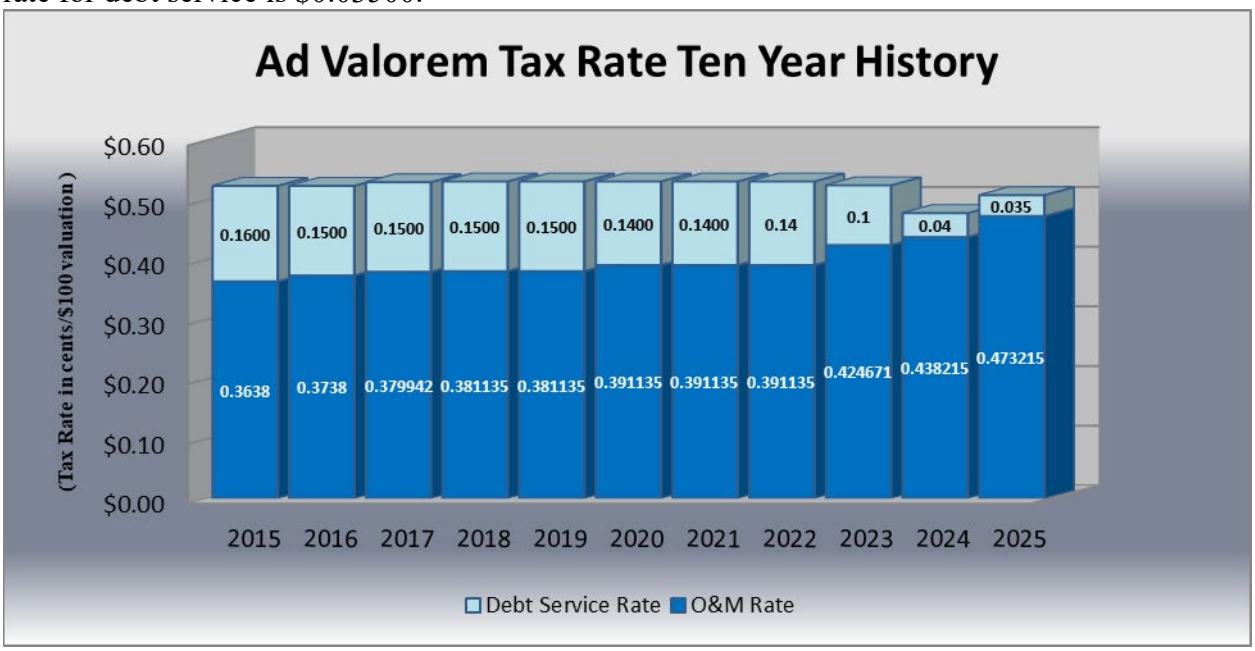


AD VALOREM TAXES

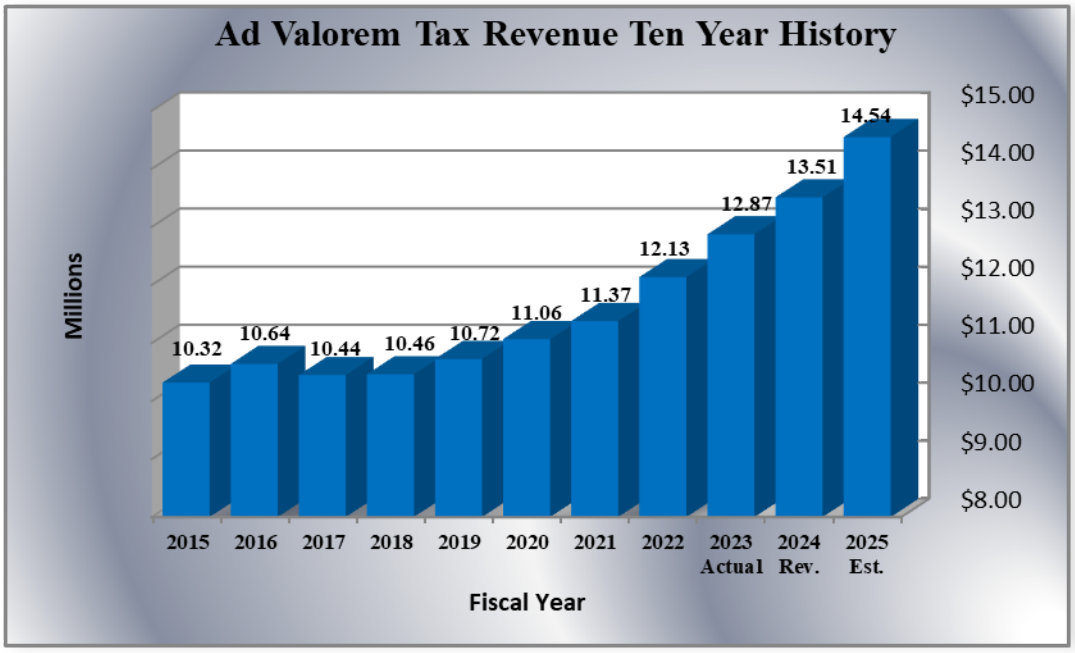
Ad valorem taxes are the City's second largest General Fund revenue source and are based on assessed property values. The City's taxable assessed property value (before freeze) for Fiscal 2025 is $2,622,754,060, an increase of 1.97% over the previous year's tax roll. Stable construction values and property reappraisals, by the Angelina County Appraisal District, are the reason for the increase. The following graph represents a ten-year history of property values for the City of Lufkin.



Ad Valorem taxes are divided between general operating and maintenance requirements and general obligation debt service. The City's tax rate for Fiscal 2025 is $0.508215 per $100 of assessed property values. The tax rate for general operations for Fiscal 2025 is $0.473215; the tax rate for debt service is $0.03500.



Ad Valorem tax revenue for operating and maintenance purposes (excluding delinquent taxes, penalty and interest) is projected to be $13,541,871, an increase of 9.98% above the Fiscal 2024 original budget of $12,313,159. Ad Valorem tax revenue for debt service purposes is projected to be $1,001,586. Total revenue from ad valorem taxes, including prior year, penalty and interest, is estimated to be $13,756,871 as compared to $12,528,159 for Fiscal 2024. This increase is primarily due to new taxable and revaluation. Ad Valorem taxes represent approximately 35.94% of all General Fund revenues. The following graph reflects the City's ad valorem tax revenue history for the most recent 10-year period.



SALES TAXES

Sales Tax is the largest revenue source of the General Fund and makes up 50.55% of all General Fund revenues. Sales tax is estimated to be $19,048,647 in Fiscal 2025, no increase from the revised estimate for Fiscal 2024 of $19,048,647 and a 3.31% decrease from Fiscal 2023 actual collections of $19,700,817. The City receives one and one-half cents for each dollar used to purchase goods and services within the City. Several years ago, Texas passed legislation to allow cities the option of increasing the local sales tax from 0.1% to 1.5%. This adoption, in 1987 was approved by voters, and required cities to reduce the property tax rate by an amount equal to the additional sales tax revenue. In 2004, the rate for reduction of property tax relief was modified from 0.005% to 0.00375% and the difference of 0.00125% was allocated for economic development.

City of Lufkin voters approved a portion of this half-cent increase, beginning in December 2004, to be set-aside. One-eighth of every penny collected in sales tax is allocated to an Economic Development program, which is designed to attract new businesses to the area to stimulate local economy. In Fiscal 2025, $1,587,387 is budgeted for this program. Therefore, the General fund is expected to receive net sales tax in Fiscal 2025 of $17,461,260.

FRANCHISE FEES

Franchise fees are paid to the City of Lufkin by local utilities (Oncor Electric Delivery, Centerpoint Energy, Consolidated Communications, Sudden-Link Cable, and all taxi cab services) for the right to use city streets, alleys, and rights-of-way. The franchise agreements require the utilities to compensate the City between 2% and 4% of their gross receipts. The City had maintained an Industrial District Agreement which provided an annual payment per year with a paper manufacturer that sold operations during 2010 and did not remit payments to the City through 2012. The City reinstituted proceedings to annex the property and surrounding property which border the Industrial Rail Park in Fiscal 2013. Total franchise and agreement fees for Fiscal 2025 are anticipated to be $2,556,450, which is 5.05% more than the Fiscal 2024 revised estimate. The table below reflects a five-year history of Franchise Fee collections for the City of Lufkin.

Source	Actual Fiscal 2021	Actual Fiscal 2022	Actual Fiscal 2023	Revised Fiscal 2024	Estimated Fiscal 2025
Oncor Electric	$1,353,343	$1,379,560	$1,455,717	$1,606,692	$1,606,700
Centerpoint Energy	310,697	318,750	419,741	344,000	419,750
CSC Holding	270,026	249,309	170,472	175,000	175,000
Consolidated Comm/Various	287,265	207,372	334,904	287,850	335,000
Taxi Cab	1,678	1,282	624	0	0
Verdant Ind	0	23,015	0	20,000	20,000
Total	$2,223,009	$2,179,288	$2,381,468	$2,433,542	$2,556,450

FINES AND PERMITS

The City operates a Municipal Court that collects fines for class “C” misdemeanors, traffic violations, parking tickets, warrant fees, and code enforcement violations. The Municipal Court Judge, appointed by Council, assesses the fines. Fines and forfeitures estimated revenues for Fiscal 2025 are $381,950, a 1.2% decrease from the revised estimate of $386,574 for Fiscal 2024. Licenses and Permits include fees charged for business licenses, general construction permits, inspection of electrical, plumbing and mechanical installations, as well as code enforcement and other miscellaneous fees. This revenue makes up approximately 1.19% of the total General Fund revenues and is estimated to be $424,400 for Fiscal 2025 a 1.51% increase from the revised estimate of $418,070 for Fiscal 2024.

CHARGES FOR SERVICE

The City of Lufkin provides emergency medical service (EMS) to Lufkin citizens. Fees are collected from citizens who use this service. The City’s EMS service fees are projected to total $1,750,000 for Fiscal 2025. Actual ambulance fees collected in Fiscal 2023 was $1,480,735. Total expected revenue under this category for Fiscal 2025 is $1,853,300, which includes a reimbursement from the City of Diboll for dispatch positions and other miscellaneous charges.

INTEREST INCOME

Interest income consists of interest income from investment of idle cash primarily in pooled funds, money market funds and Certificates of Deposit with a maximum maturity of two years. The interest projection for Fiscal 2025 is projected to be $600,000. The investment market has maintained target rates at 5% to 5.5% because the economy has made significant progress over the past two years.

OTHER REVENUES

Miscellaneous revenues include Animal Shelter fees, Park revenues, Library fine/fees, and income from charges for accident reports, records checks, zone changes, city housing rental, salary reimbursement, and grants from federal, state and local agencies for various public safety, recreational and community-oriented programs. These revenues are expected to generate $458,849 for Fiscal 2025, an increase of $62,810 from the Fiscal 2024 revised estimate of $521,659.

TRANSFERS - INTRA-GOVERNMENTAL REVENUES

Intra-governmental revenues represent transfers among Funds and General and Administrative charges assessed by the General Fund to other funds in recognition of services rendered such as administration, personnel, accounting, data processing, etc. These revenues are projected to total $6,613,537 in General and Administrative and $926,570 in transfers from other funds in Fiscal 2025, totaling $7,540,107 an increase of 8.79% from the Fiscal 2024 revised estimate of $6,930,703.

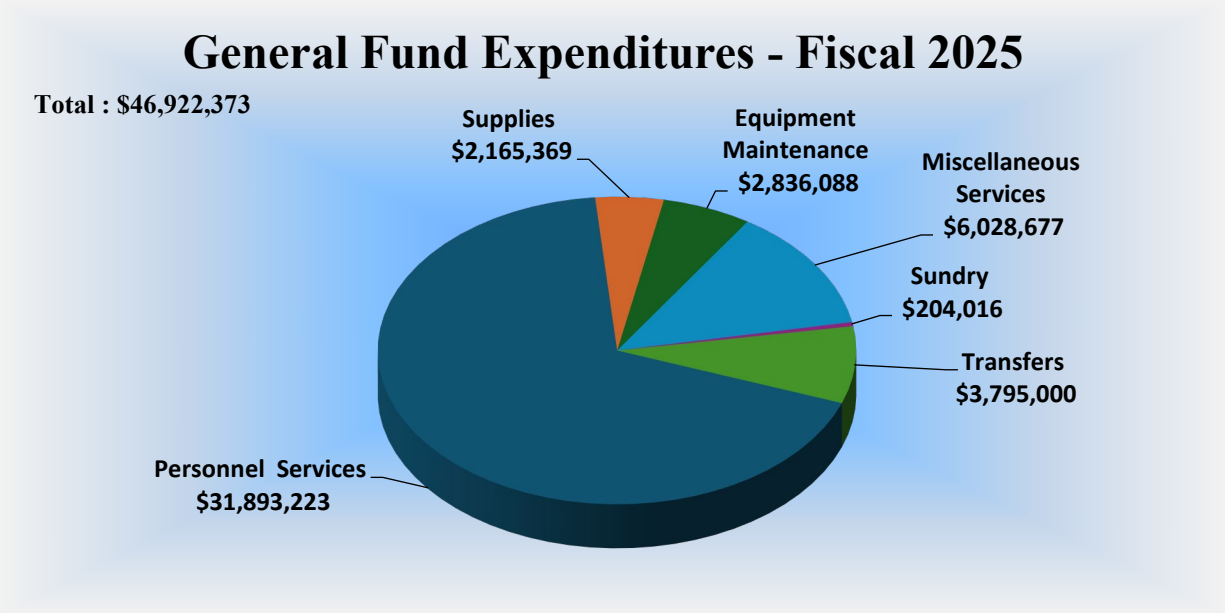
EXPENDITURES

General Fund expenditures for Fiscal 2024 are estimated to be $46,922,373, which is $1,321,573 or 2.90% more than revised totals for Fiscal 2024 of $45,600,800. The following table provides a comparison of departmental expenditures by organizational classification. Detailed departmental expenditures, excluding transfers, are provided in the detail budget pages.

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

Category	FY 2023 Actual	FY 2024 Revised	FY 2025 Budget	% Change Budget/ Revised
General Government	$4,277,988	$4,991,435	$4,955,795	-0.71%
Public Safety	21,364,330	22,906,030	23,810,291	3.95%
Public Works	5,979,666	6,881,780	7,722,893	12.22%
Culture and Recreation	4,517,924	5,288,096	5,407,011	2.25%
Non-Departmental	7,766,609	5,533,459	5,026,383	-9.16%
Total	**$43,906,517**	**$45,600,800**	**$46,922,373**	**2.9%**

Expenditures are separated into major categories for analysis and control. These categories include Personnel Services, Benefits, Materials and Supplies, Equipment and Structure Maintenance, Miscellaneous Services, and Sundry Charges. The following chart depicts the General Fund Expenditures by major category for Fiscal 2025.



PERSONNEL SERVICES
This category of expenditures includes salaries and benefits for all employees within the General Fund. Included in Personnel Services are salaries, overtime pay, certificate pay, car allowance, and longevity pay. Benefits include social security payments, retirement, and employee health insurance. Personnel Services remains the General Fund's largest expenditure and accounts for 67.97% of total General Fund expenditures for Fiscal 2025. Total personnel services expenditures are estimated to be $31,893,223, a 3.22% increase from the revised Fiscal 2024 estimate of $30,899,291. Included for Fiscal 2025 personnel budget is a 3% increase for all full-time City employees.

SUPPLIES
Supplies are defined as articles or commodities that are consumed or materially altered when used and include office supplies, publications (blueprints, catalogs, magazines, newspapers, etc.), postage, printing, stationary, food supplies, vehicle fuels, minor tools (hand tools, axes, etc.), minor utensils (brooms, cones, glassware, etc.), cleaning supplies, medical supplies and all new equipment, not meeting the City's capitalization policy. Supplies represent 4.61% of all General Fund expenditures and are projected to be $2,165,369 in Fiscal 2025. This is a 6.79% decrease from the revised estimate for Fiscal 2024 of $2,323,116.

EQUIPMENT & STRUCTURE MAINTENANCE
All expenditures for the maintenance and repair of equipment and structures fall into this category. Equipment includes furniture, machinery, equipment (backhoes, tub grinders, fuel trailers, playground equipment, lawn mowers, etc.), small instruments (survey equipment, calculators, etc.), motor vehicles, books, meters, computer and copy machines, and telephone equipment. Structure expenditures include materials and commodities purchased in their existing state to be used in the course of maintaining buildings and structures owned by the City, as well as, contracts for maintenance and repairs of these items. Structures include items such as bridges, sanitary sewers, storm sewers, streets, swimming pools, and parking lots. These expenditures are estimated to be $2,836,088 for Fiscal 2025, an increase of 1.19% more than the Fiscal 2024 revised estimate of $2,802,816. This category of expenditures is 6.04% of total appropriations in the General Fund.

MISCELLANEOUS SERVICES
Miscellaneous Services include activities performed by persons or entities other than municipal employees or departments. They are typically performed under contract to the City and include items such as communications (messaging, telephones, etc.), insurance, advertising, freight service, electricity, heating fuel, and custodial services. This category of expenditures represents 12.85% of General Fund expenditures and is estimated to be $4,028,677 for Fiscal 2025. This is a 17.88% increase from the Fiscal 2024 revised estimate of $5,114,173.

SUNDRY CHARGES
Sundry Charges are those expenditures for which the City of Lufkin has a legal or moral obligation and include items such as contributions, gratuities, damages, witness fees, and other such charges. The City contributes funding to several local non-profit organizations. Several of the larger contributions go to City/County Health Unit, and the Transit System. Total sundry expenditures

are estimated to be $204,016 for Fiscal 2025, a decrease of 21.49% from the revised estimate of $259,854 for Fiscal 2024.

DEBT SERVICE AND TRANSFERS

Debt Service represents lease purchase payments for capital assets and transfers to other funds supported by General Fund monies. No Debt Service amount for FY2024 was budgeted. Transfers to cover health insurance for retirees and to the General Fund construction for miscellaneous projects totals to $2,165,500 for both.

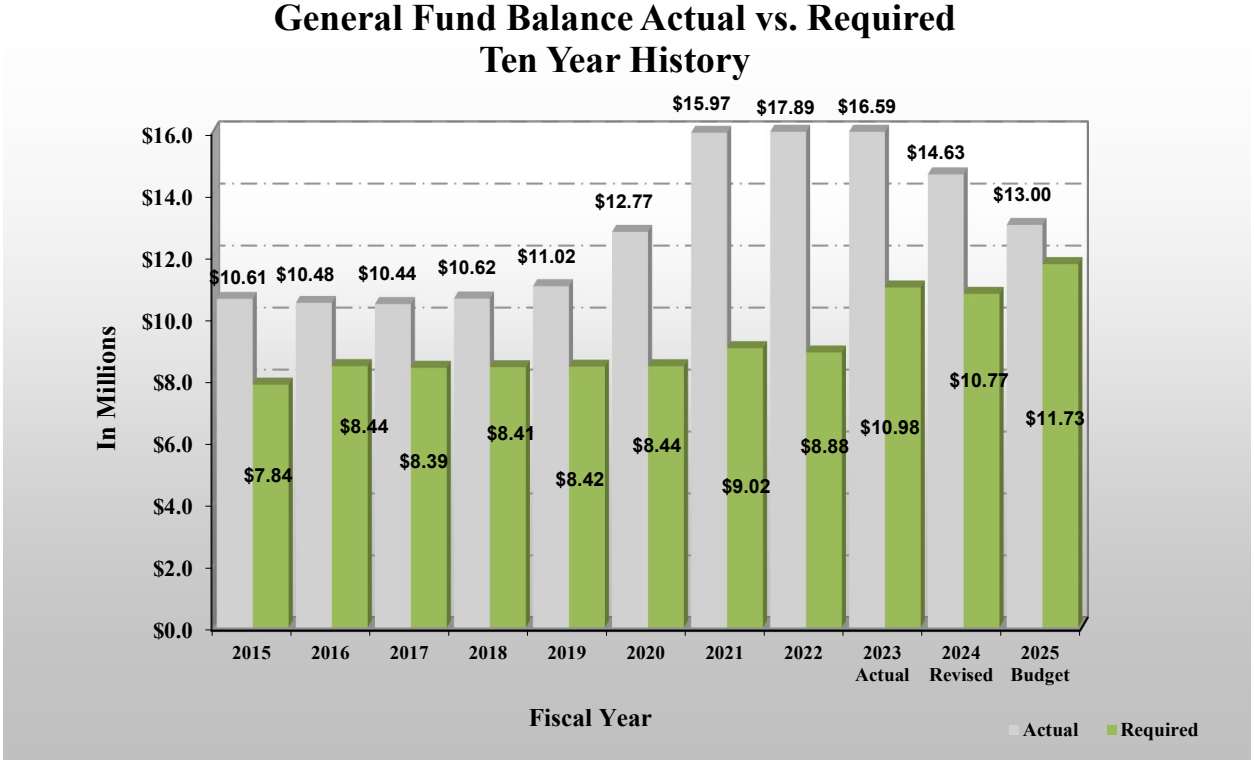
CAPITAL OUTLAY

Capital Outlay expenditures include items of a permanent nature, having a life of more than one year and costing in excess of $5,000. This includes items such as land, equipment, buildings, and structures. This category of costs varies from year to year depending upon departmental needs for new or replacement capital. No capital outlay was budgeted for Fiscal 2025.

FUND BALANCE

The City's Financial Policies require that the General Fund maintain a fund balance that is equivalent of 90 days or 25% of the original annual adopted General Fund Expenditure Budget. However, during the development of the Fiscal 2004-2005 Budget, Council modified the policy to enable the City to reduce the fund balance requirement up to 5% as considered necessary. This balance is reserved for use in emergency situations such as natural disasters, for additional budget appropriations, unanticipated expenditure needs or for other uses so identified by Council as appropriate. More importantly, the fund balance is maintained to reflect the City's Fiscal strength and financial commitment to its citizens, financial institutions and bondholders. The fund balance of the General Fund for Fiscal 2025 is estimated to be $12,925,993, of which $11,730,593 is the required reserve. The projected fund balance represents approximately 101 days of expenses or 25% of General Fund expenditures. The City has consistently met its fund balance policy for the last ten years and is committed to continuing that trend.

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


General Fund Balance Actual vs. Required
Ten Year History
In Millions
$16.0
$14.0
$12.0
$10.0
$8.0
$6.0
$4.0
$2.0
$0.0
$10.61
$10.48
$10.44
$10.62
$11.02
$12.77
$15.97
$17.89
$16.59
$14.63
$13.00
$7.84
$8.44
$8.39
$8.41
$8.42
$8.44
$9.02
$8.88
$10.98
$10.77
$11.73
2015
2016
2017
2018
2019
2020
2021
2022
2023 Actual
2024 Revised
2025 Budget
Fiscal Year
Actual
Required


CITY OF
Lufkin
TEXAS
EST.
1882

WATER/WASTEWATER FUND

REVENUES

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

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

Water/Wastewater Revenue Comparisons					
Revenue	**Fiscal 2023 Actual**	**Fiscal 2024 Budget**	**Fiscal 2024 Revised**	**Fiscal 2025 Budget**	**% Change Revised to Budget**
Water Revenues	$10,194,838	$11,092,878	$11,101,702	$11,770,941	6.03%
Wastewater Revenues	9,089,461	8,177,148	8,177,148	8,745,000	6.94%
Water Connections	68,885	76,500	76,500	76,500	-
Sewer Connections	30,450	40,000	30,000	31,000	3.33%
Service Charges	337,521	217,600	217,600	286,000	31.43%
Misc. Revenue	259,633	7,700	7,700	7,700	-
Interest Income	199,103	130,000	450,000	400,000	-11.11%
Intra-Governmental	114,722	125,126	125,126	121,581	-2.83%
Total Revenues	**$20,294,613**	**$19,866,952**	**$20,185,776**	**$21,438,722**	**6.21%**

The table above reflects a comparison of Water/Wastewater Fund revenues for Fiscal 2023 actual, Fiscal 2024 (budget and revised), and Fiscal 2025 budget estimate. Fiscal 2025 total revenues are estimated to be $21,438,722, a slight increase of 6.21% from Fiscal 2024 revised estimates of $20,185,776.

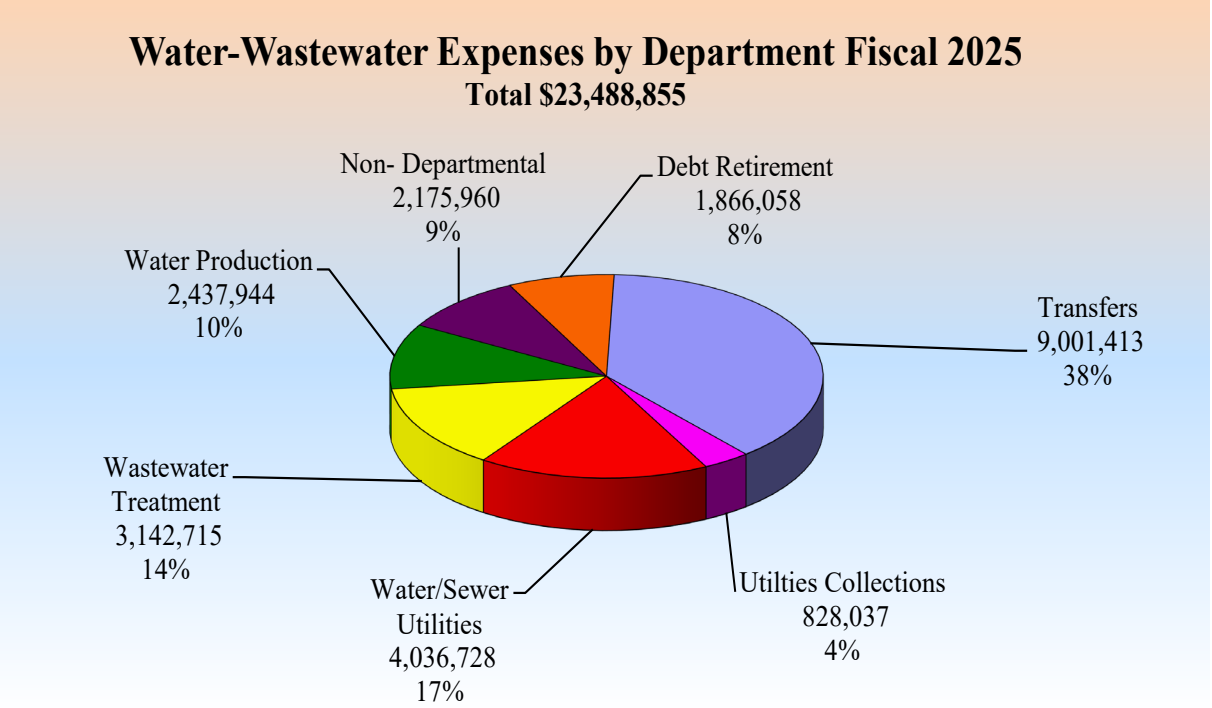
Water revenues for Fiscal 2025 are estimated to be $11,770,941, an increase from the Fiscal 2024 revised estimate. Wastewater revenues are expected to increase slightly from the Fiscal 2024 Revised of $8,177,148 to $8,745,000 for Fiscal 2025.

Other revenues include new water and sewer connections, service charges, sewer pre-treatment testing charges, interest income and miscellaneous revenues. These revenue estimates combined equal $801,200 or 2.48% more than the Fiscal 2024 revised estimates of $781,800, which includes revenue from auction sales.

An Intra-governmental transfer of $121,581 is from the Solid Waste Fund. This transfer represents an administrative charge recognizing the collection of sanitation fees for the Solid Waste/Recycling Fund. These revenues are collected through the Utility Collections department.

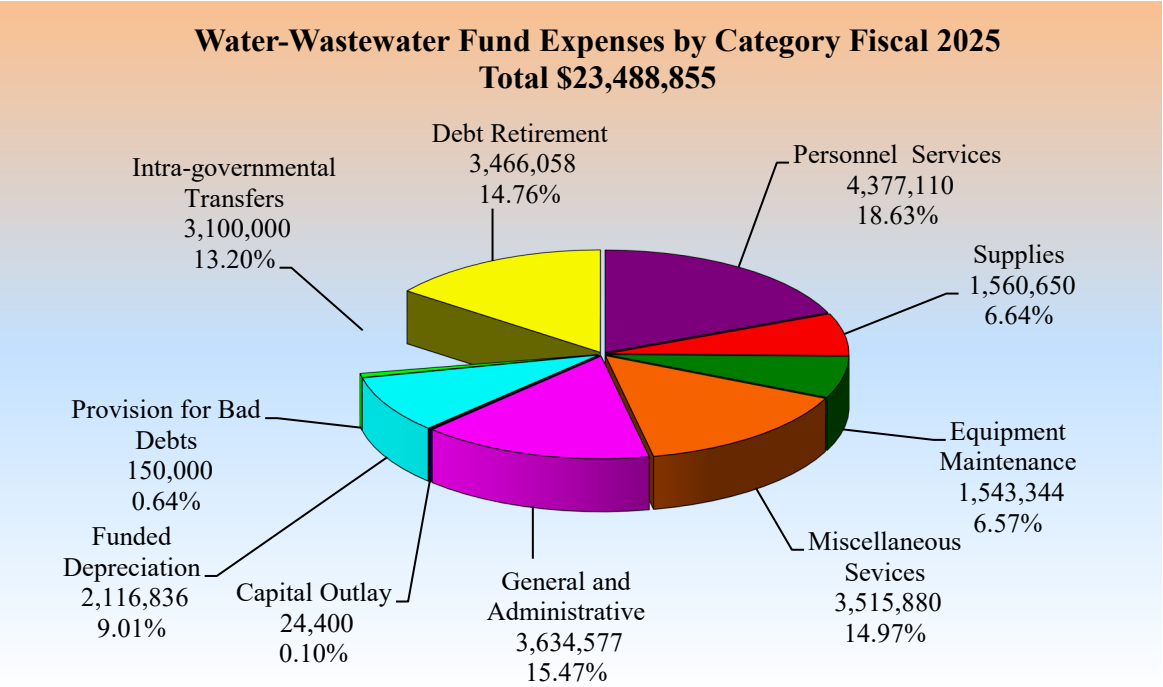
EXPENSES

The Water/Wastewater Fund expenses for Fiscal 2025 are estimated to increase 7.90% from revised estimates for Fiscal 2024. Total projected expenses are estimated to be $23,488,855 compared to the revised estimate for Fiscal 2024 of $21,769,162. The Water/Wastewater Fund consists of five departments: Utility Collections, Water Production, Wastewater Treatment, Water/Sewer Utilities and Non-Departmental. Other expenses include Intra-governmental and Debt Retirement Transfers.



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

The following chart provides a breakdown of expenses by category. Total expenses are $23,488,855.



PERSONNEL SERVICES

Personnel Services include salary and benefit costs for all employees within the Water/Wastewater Fund. Expenses for Fiscal 2025 are estimated to be $4,377,110 and represent an increase of 15.15% above Fiscal 2024 revised estimates of $3,801,304. Some vacant positions were filled by contracted services through temporary agencies for 90 days prior to hiring of the individuals. The funds are budgeted for 100% filled positions and then amounts are transferred from salary budgets to contracted services budgets during the year as vacancies occur and invoices are paid to the temp contractors.

SUPPLIES

Supplies are defined as articles or commodities that are consumed or materially altered when used and include office supplies, publications (blueprints, catalogs, magazines, newspapers, etc.), postage, printing, stationary, food supplies, vehicle fuels, minor tools (hand tools, axes, etc.), minor utensils (brooms, cones, glassware, etc.), cleaning supplies, medical supplies and all new equipment, not meeting the city's capitalization policy. Materials and supplies are estimated to be $1,560,650 in Fiscal 2025 compared to $1,556,741 for the Fiscal 2024 revised estimate.

EQUIPMENT& STRUCTURE MAINTENANCE
Expenses for the maintenance of equipment and structures fall into this category. Total expenses for Fiscal 2025 are estimated to be $1,543,344 which represents a slight decrease from the revised estimate of $1,556,741 for Fiscal 2024.

MISCELLANEOUS SERVICES
Miscellaneous Services includes a variety of expenses such as electricity, temporary employees, credit card merchant fees, telephone communications, water / wastewater testing services, custodial services, advertising, and other expenses. Expenses in this category are estimated to be $3,515,880. The original budget for Fiscal 2024 budget of $3,437,391 was then revised to $3,307,429. Expenses for this category have been slowly increasing due to greater landfill charges, increase in amortization costs, and other expenses. The Pineywoods Groundwater Conservation District, which encompasses Angelina and Nacogdoches Counties and includes representatives of both counties, the cities of Lufkin and Nacogdoches and the business community, formed July 2001, to monitor ground water use and conduct usage and recharge studies of the Carrizo-Wilcox Aquifer, from which Lufkin gets all of its water requirements. Fees for these services are derived come from this category.

CAPITAL OUTLAY
Capital Outlay includes physical assets having a life of more than one year and a value greater than $5,000. For FY 2025, $24,400 of capital purchases are budgeted.

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

Intra-governmental transfers for Fiscal 2025 are expected to be $250,000 for the Overlay Program. Also, transfers to the General Construction Fund for $2,000,000 and the Water/Sewer Renewal Fund for $850,000 is budgeted for capital improvements projects.

G&A charges represent amounts charged for services provided by certain General Fund departments to departments in the Water/Wastewater Fund and are made to cover the cost of accounting, purchasing, information technology, fleet maintenance, engineering, and human resources assistance. The amount budgeted for Fiscal 2025 is $3,634,577 and is derived by formula. This amount is based on the budgeted costs of service departments within the General Fund. An allocation table of G&A calculations can be found in the Appendix, on page 310 of this document.

Depreciation transfers to the Water/Wastewater Renewal & Replacement Fund represent cash transfers in an amount equal to actual depreciation expense incurred in the operating fund in the second preceding year. These cash transfers are restricted in use. Approximately three-fourths the amount transferred each year may be used for replacement of capital items. The other one-fourth is retained to provide future funding for major plant replacements. The transfer for Fiscal 2025 was budgeted at $2,116,836.

TRANSFERS TO DEBT SERVICE

This category of expenses includes transfers to the Revenue Bond Retirement and Reserve Fund for payment of long term debt issued by the City's Utility System. Transfers of $1,866,058 to debt service are budgeted in Fiscal 2025. This is a slight increase of $4,675 from the revised estimate of $1,861,383 and is attributable to an adjustment made by refunding service bonds. Standard and Poor's and Moody's Investment Service have rated the City's Revenue Supported bonds AA- and Aa2, respectively. A comprehensive discussion of Utility System debt can be found in the Debt Service Fund section of this document.

WORKING CAPITAL BALANCE

Council Financial Policies require that the City's Enterprise Funds maintain a working capital balance of 45 days of budgeted expenses or $2,936,107. The working capital balance in the Water/Wastewater Fund is projected to be $6,119,934 in Fiscal 2025, which is $4,240,133 less than the working capital of $10,360,067 for the Fiscal 2024 revised amount.

SOLID WASTE AND RECYCLING FUND

REVENUES

The City's Solid Waste and Recycling departments provide both residential and commercial solid waste service to the entire city. The Solid Waste and Recycling Fund includes revenues from residential collection service, commercial and roll-off container collection services, garbage bag sales, sale of recycled materials, miscellaneous and interest revenues. Total revenues for Fiscal 2025 are estimated to be $8,566,000, a slight increase from Fiscal 2024 revised estimates of $8,446,500. Collection revenues comprise approximately 68.18% of total revenues in the Solid Waste and Recycling Fund. An explanation of each revenue source and comparison with the Fiscal 2024 revised estimate follows.

SOLID WASTE AND RECYCLING FUND
Comparison of Collection Revenues

Collection Classification	Fiscal 2024 Revised	Fiscal 2025 Budget	% Change Budget To Revised
Residential Collections	$ 2,600,000	$2,600,000	0.00%
Commercial Collections	2,855,000	2,950,000	3.33%
Commercial Cart Pickups	290,000	290,000	0.00%
Commercial Non-Compacted Pick ups	1,300,000	1,350,000	3.85%
Commercial Compacted Roll-Offs	698,500	698,500	0.00%
Commercial Special Pickups	44,000	45,000	2.27%
Rent recycling dumpsters	132,000	120,000	-9.09%
Sale of Recycled Materials	150,000	125,000	-16.67%
Miscellaneous Income	197,000	207,500	5.33%
Interest Income	180,000	180,000	0.00%
Total Revenues	**$ 8,446,500**	**$ 8,566,000**	**1.41%**

SANITATION COLLECTION REVENUES

Sanitation collection includes one solid waste and one recycling pickup per week to residential customers in the City. Commercial collection service includes two-, three-, four-, six- and eight-yard containers that are picked up on a predefined commercial route schedule that allows the customer to choose the frequency, size and number of containers he/she requires. The preceding table provides a comparison of Fiscal 2024 revised revenues to Fiscal 2025 projected revenues.

Collection revenues for Fiscal 2025 are projected to be $5,840,000, which include residential, commercial, and sanitation cart collections. No rate increase is budgeted for Fiscal 2025 on solid waste and recycling services.

RESIDENTIAL COLLECTION REVENUES
Residential revenues of $2,600,000 are estimated remain flat for Fiscal 2025 from that of Fiscal 2024 revised.

COMMERCIAL COLLECTION REVENUES
Commercial Collection includes commercial front load containers, 90 gallon can pickups, roll off containers (both compacted and non-compacted), special pickups that include customer requests outside their regular route pickup, requested pickups outside the city limits and recycling pickups. Total commercial collection revenues for Fiscal 2025 are anticipated to be $5,333,500.

SANITATION CONTAINER REVENUES
The Solid Waste Department rents various size of dumpsters for recycle and trash pickup for commercial customers. Revenue from the rental of these containers is recorded in this account. Sanitation container program revenue estimates for Fiscal 2025 are projected to be $285,000. Actual Fiscal 2023 revenues for cart collections was $285,030.

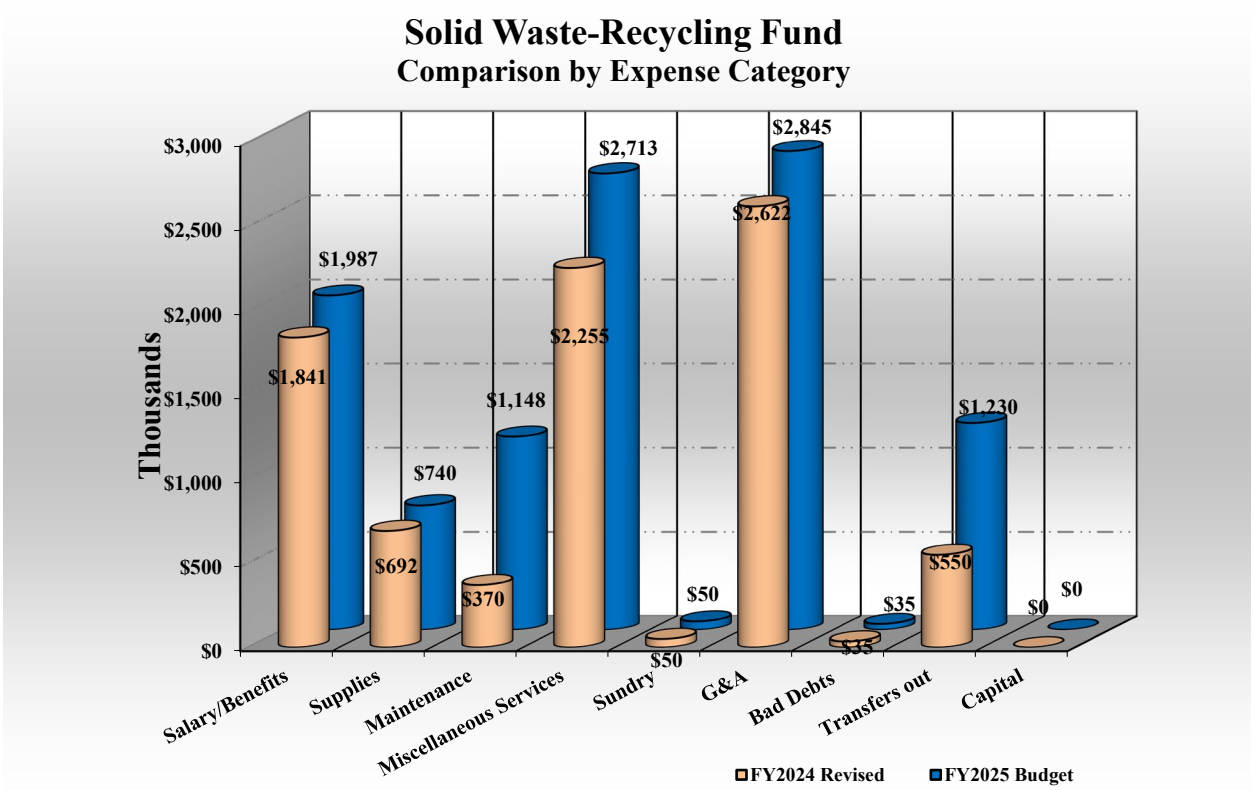
SALE OF RECYCLED MATERIALS
Recycled materials include paper products, aluminum and metal cans, plastics and compost. Sales of these materials fluctuate with market demand and thus can fluctuate widely from year to year. Fiscal 2025 revenues for this line item are projected to be $125,000. Actual sales for Fiscal 2023 were $109,095.

INTEREST INCOME
Interest Income is earned from the investment of idle funds. Interest income for Fiscal 2025 is estimated to be $180,000. Interest to these fund is calculated on a budget or cash basis. Rates of return in the marketplace necessitated a change in investment instruments moving from those with quarterly interest payments to Certificates of Deposit which pay interest at maturity; in some instances this may be two years later.

EXPENSES

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

Expenses for the Fund are projected to increase by 27.74% from Fiscal 2024 revised estimates of $8,414,654 to the Fiscal 2025 budget estimate, $10,749,260. The following graph reflects a comparison of Fiscal 2024 revised and Fiscal 2025 budget estimates by expenditure category.



The following narrative provides an explanation of expenses.

PERSONNEL SERVICES

Personnel Services include salary and benefit costs for all employees within the Solid Waste/Recycling Fund. Expenses for Fiscal 2025 are estimated to be $1,987,105 and represent an increase of 7.93 % from Fiscal 2024 revised estimates of $1,841,046.

SUPPLIES

In Fiscal 2025, expenses for materials and supplies are estimated to be $740,300 an increase of 7% from the revised estimate of $691,870 for Fiscal 2024.

EQUIPMENT & STRUCTURE MAINTENANCE

The Solid Waste and Recycling Fund runs a fleet of automated garbage trucks equipped with sophisticated hydraulics and mobile data terminals that require both routine and non-routine maintenance of a technical nature. The Fiscal 2025 estimate is $1,148,200 compared to the revised estimate for Fiscal 2024 of $370,200. The 2023 actual amount in this category was $305,580.

MISCELLANEOUS SERVICES
The major expenditure in miscellaneous services is county landfill charges the City pays for use of the Angelina County Landfill. In Fiscal 2021, a five year inter-local agreement was instituted between the City and the County. Miscellaneous Services expenses for Fiscal 2025 are estimated to be $2,713,170 representing an increase of 20.32% above the Fiscal 2024 revised estimate of $2,254,933.

CAPITAL OUTLAY
No budget was included for this line item.

INTRA-GOVERNMENTAL CHARGES
Intra-Governmental Charges include General and Administrative (G&A) charges, and transfers to the General Obligation Debt Service Fund. Total charges for Fiscal 2025 are projected to be, $2845,485, an increase from the revised estimate of $2,621,605 from Fiscal 2024 due to an increase of the G&A charge.

General and Administrative charges represent charges for service by certain General Fund departments to departments in the Solid Waste & Recycling Fund and are made to cover the cost of accounting, purchasing, data processing, engineering, and human resources assistance. This expenditure is derived by formula and is $2,845,485 for Fiscal 2025. An allocation table of G&A calculations can be found in the Appendix on page 311.

WORKING CAPITAL BALANCE

City Financial Policies require that the City's Enterprise Funds maintain a working capital balance of 45 days of budgeted expenses which is $1,343,658 for Fiscal 2025. The working capital balance in the Solid Waste & Recycling Fund is projected to be $3,071,379 in Fiscal 2025, amount over policy is $1,727,722.

OTHER FUNDS

There are eleven other funds for which the City Council appropriates Fiscal expenditures. They are the Hotel/Motel Tax Fund, the Convention Services Fund, Special Recreation Fund, the Pines Theater Fund, the Ellen Trout Zoo Building Fund, the Court Security/Technology Fund, , The Animal Control Kurth Grant, the Animal Attic Gift Funds, the Marketing & Tourism Fund, the Equipment Acquisition and Replacement Fund, and Technology Amortization Fund.

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

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

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

The Pines Theater Fund is used to account for operation/maintenance activity for the Pines Theater.

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

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

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

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

The Marketing & Tourism Fund is a special revenue fund created to maximize hotel occupancy within the City through a marketing program. This fund is also used to promote downtown Lufkin by producing several events throughout the year which attracts thousands, among these are the Lufkin Bistro, Annual Downtown Spring Fest., Downtown Halloween festivities, and the festive Lufkin Lighted Christmas parade. New events for FY 2025 is the Music Friendly series.

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.

Technology Amortization Fund is an internal service fund that accounts for the leases/purchases on all technological type equipment.

HOTEL/MOTEL TAX FUND

REVENUES

The Hotel/Motel Tax Fund collects revenues from hotel/motel occupancy taxes collected. Total estimated revenue for Fiscal 2025 is projected to be $1,413,000 and includes occupancy tax and interest income.

HOTEL/MOTEL OCCUPANCY TAX

The City charges a 7% room rental occupancy tax to hotels and motels within the City of Lufkin and its extraterritorial jurisdiction. The City Council approved a Hotel/Motel board that makes recommendations to allocate the funds collected from the occupancy tax. The hotel/motel occupancy tax revenue is projected to be $1,400,000 in Fiscal 2025 which remains flat from the 2024 revised estimate.

INTEREST INCOME

Interest income is earned from investment of idle cash invested in pools and CD's. The investment rate for Fiscal 2025 is estimated to be 4.50%, providing revenues of $13,000.

EXPENDITURES

MISCELLANEOUS SERVICES

No expenditures are budgeted for Fiscal Year 2025. Expenditure in miscellaneous services for Fiscal 2024 is $4,159 which will cover special services and/or insurance expenses.

SUNDRY CHARGES

Sundry charges include contributions to the HOT board and other tourism departments. The HOT board allocates a portion of the hotel/motel tax to several local agencies in support of economic development, tourism and community enhancement. For Fiscal 2025, the amount to be allocated by the HOT board will be $275,000. A total of $1,384,000 in expenditures is budget under this account.

CAPITAL OUTLAY

There are no capital expenditures scheduled for Fiscal 2025.

TRANSFERS

A transfer of $1,109,000 is expected to be made to the Pines Theatre, Convention Services, and Lufkin Marketing & Tourism fund for Fiscal 2025.

FUND BALANCE

The fund balance for the Hotel/Motel Tax Fund is estimated to be $616,184 for Fiscal 2025.

CONVENTION SERVICES FUND

REVENUES

RENTAL AND USE FEES

Fees received from rental of the Convention Center facilities are projected to be $130,000 for Fiscal 2025.

ALCOHOLIC BEVERAGE SALES

In FY 2011 the Convention Center obtained a liquor permit and began serving alcoholic beverages at events in efforts to better control consumption on the premises. Sales are projected to be $27,000 for Fiscal 2025.

MISCELLANEOUS REVENUE AND FEES

Other revenues and fees include security fees, concessions, equipment replacement charges, and miscellaneous revenue. For a fee, the Convention Center offers security services and provides refreshment concessions to those renters requesting the service. In the event Convention Center equipment is broken or destroyed during use by renters, they are required to pay an equipment replacement fee. These revenues and fees, taken together, are estimated to total $23,800.

OTHER REVENUE & TRANSFERS

The Hotel/Motel tax fund will contribute $553,000 for Fiscal 2025.

INTEREST INCOME

Interest income is earned from investment of idle cash invested in pools and CD's. The investment rate for Fiscal 2025 is estimated to be 4.50%, providing revenues of $22,000.

EXPENDITURES

PERSONNEL SERVICES

Personnel Services which includes salaries and benefits for Fiscal 2025 are projected to be $517,559.

SUPPLIES

Materials and supplies expenditures are anticipated to be $29,415 in Fiscal 2025.

EQUIPMENT & STRUCTURE MAINTENANCE

The Convention Center maintains sound equipment, heating and air conditioning equipment, and stage equipment. Fiscal 2025 expenditures for this category are projected to be $72,900.

MISCELLANEOUS SERVICES

Miscellaneous services include items such as electricity, heating fuel, building insurance, custodial services and other contract services. This category for Fiscal 2025 was estimated at $163,238.

SPECIAL RECREATION FUND

REVENUES

The Special Recreation Fund generates revenues from user charges and fees charged to participants in City sponsored league play such as baseball, softball, volleyball, basketball, gymnastics leagues and concession revenues. In recent years Youth soccer has been added to the sporting events and has been a big success. Recreation and sporting events has slightly declined in leagues like softball, which decreased revenues from revised 2024 revenues of $441,722 to Fiscal 2025 of $462,900.

RECREATION CLASSES

The Parks and Recreation Department offer various recreation classes such as dance, tumbling, and karate. The revenues for Fiscal 2025 is projected to be $45,000. Actual Fiscal 2023 revenues were $46,541.

BASEBALL

The Parks and Recreation Department manages various baseball teams with scheduled games throughout the year. Also, baseball tournaments are held in the City's parks enhancing the baseball programs. The revenues for Fiscal 2025 is projected to be $65,000. Actual Fiscal 2023 revenues were $47,855.

SOFTBALL

Softball leagues have grown in popularity during the past decade. This growth has resulted in increased revenues. The Fiscal 2025 estimated revenue is projected to be $74,000. Actual softball revenues for Fiscal 2023 were $56,549.

VOLLEYBALL

The volleyball program has been volatile in popularity and generates very little or no revenue. For Fiscal 2025, revenue is projected at $3,900. The actual volleyball revenues for Fiscal 2023 were $890.

BASKETBALL

Basketball remains a steady income generator for the Special Recreation Fund. Estimated revenue for Fiscal 2025 is projected at $33,000. Actual basketball revenues for Fiscal 2023 were $27,592.

FOOTBALL

The Football program is not budgeted for Fiscal 2025 but will be reviewed in the future.

GYMNASTICS

Gymnastics, taught at the Recreation Center, is projected to generate revenues of $10,000 for Fiscal 2025. Actual gymnastics revenues for Fiscal 2023 were $7,496.

SPECIAL EVENTS

Events such as the Daddy Daughter Dance (scheduled for January 2025), and the Challenger Olympics). For Fiscal 2025, this category will be expected to collect $14,000 for Special Events.

CONCESSION REVENUES
Concession operations were also assumed with the baseball program to help defray costs associated with the operation of the program. The Fiscal 2025 revenues are projected to be $115,000. Actual Fiscal 2023 revenues in this category were $105,883.

YOUTH SOCCER
The youth soccer is a new program for the Parks and Recreation department. The youth soccer is projected to generate revenues of $103,000 for Fiscal 2025. The actual soccer revenues for FY23 was $97,280.

OTHER REVENUES
The Special Recreation Fund also generates revenues from other miscellaneous sources and vary from year to year. There are no revenues projected for Fiscal 2025.

EXPENDITURES

PERSONNEL SERVICES
Personnel Services include salary and benefit costs for all employees within the Recreation Fund. Employees in this category are mainly part-time concession workers. Expenses for Fiscal 2025 are estimated to be $43,104.

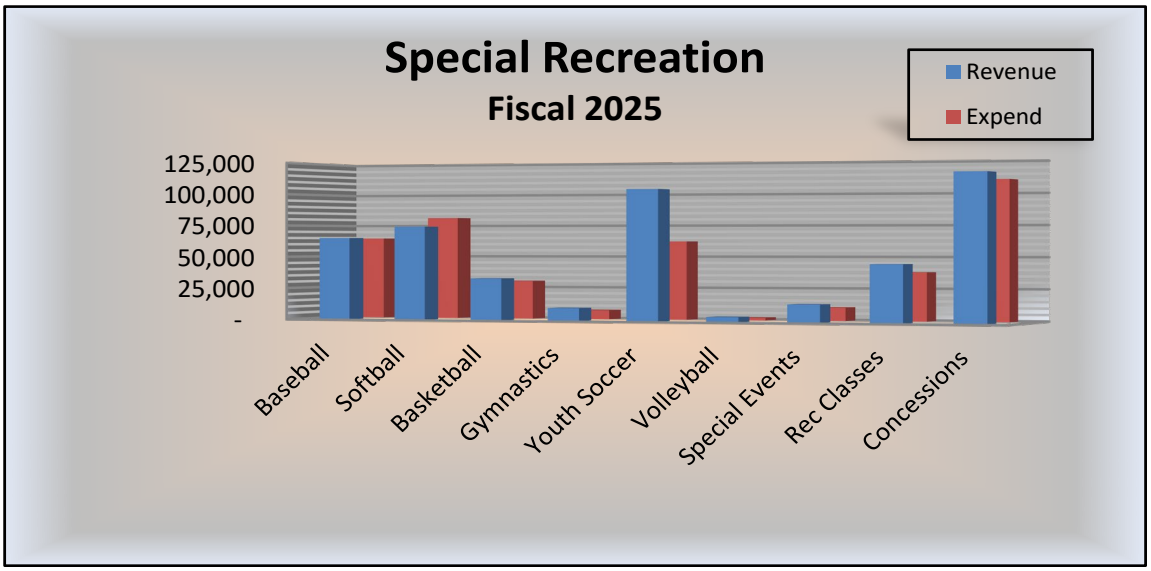
SUPPLIES
All equipment, used in sports and recreation leagues, is purchased from this expenditure category, and is projected to be $161,760 in Fiscal 2025. Actual Fiscal 2023 expenses in this category were $195,941.

EQUIPMENT & STRUCTURE MAINTENANCE
Expenditures in this category are projected to $23,030 in Fiscal 2025. Actual Fiscal 2023 expenses in this category were $22,990.

MISCELLANEOUS SERVICES
Miscellaneous Services expenditures are estimated to be $178,902. Actual Fiscal 2023 expenses in this category were $141,358. These expenditures fluctuate from year to year depending on program participation.

SUNDRY CHARGES
There are no expenditures anticipated in this category.

CAPITAL OUTLAY
There are no Capital Outlay budgeted in 2025.



FUND BALANCE

City Financial Policies require a fund balance in the Recreation Fund of 12.5% of expenditures, which for Fiscal 2025 is $50,850.

PINES THEATER FUND

REVENUES

The Pines Theater Events Fund collects revenues from several sources. Total estimated revenue for Fiscal 2025 are projected to be $37,000. Revenue for this fund is transfers from Hotel/Motel Tax Fund and/or other funds as needed.

TRANSFER REVENUE

Transfer from Hotel/Motel fund was budgeted at $35,000.

ALCOHOL BEVERAGE SALES

Use fees for events held at the Pines Theater are projected to yield $2,000.

EXPENDITURES

PERSONNEL SERVICES

No personnel salaries or benefits are charged to this fund.

SUPPLIES

Supplies for Fiscal 2025 are projected to be $2,450 for cleaning and maintenance items.

EQUIPMENT MAINTENANCE

Equipment maintenance for Fiscal 2025 are projected to be $3,000 for building maintenance (e.g., carpet cleaning done twice a year and repairs to air condition units) and $4,000 for machine and equipment repairs (e.g., projector maintenance).

MISCELLANEOUS SERVICES

Miscellaneous Services expenditures are estimated to be $17,786 for Fiscal 2025 of which $3,686 is budgeted for phone and internet service. The remainder of $14,100 amount covers various miscellaneous expenses such as electricity, heating fuel, and equipment rentals.

FUND BALANCE

This fund is intended to operate primarily to cover expenditures related to the operations of The Pines Theater. The fund balance is projected to be a $74,310 at the end of Fiscal 2025.

ELLEN TROUT ZOO BUILDING FUND

REVENUES

The Ellen Trout Zoo Building Fund is used to record transactions associated with new construction, renovation, upgrades and expansion to the Ellen Trout Zoo facilities. Revenues are generated from admission fees, sales of animals, safari classes, animal adoptions, concessions, miscellaneous revenue, interest income and donations. Revenues for Fiscal 2025 total $731,918 of which approximately 64% is generated from admission fees. Donations vary from year to year, but usually average less than a $1,000 per year.

ADMISSION FEES

Admission fees are $10 for adults, $8 seniors 60 and older, and $5 for children between the ages of 4 and 11. (Children under 4 are admitted free.) A small increase in admission fees was implemented in Fiscal 2025. Revenues budgeted for Fiscal 2025 are projected to be $468,305. Actual FY2023 revenues were $389,653.

DONATIONS

Individuals and organizations such as "Friends of the Zoo" make donations. Donors are given free passes to the Ellen Trout Zoo and to other zoos around the country. Projected revenue donations for Fiscal 2025 is estimated at $1,190.

SAFARI CLASSES

The Zoo holds educational safari classes that provide the student an inside look at the care and handling of the animals and operation of the Zoo. The fees charged for these classes are applied to the cost of providing them. Fees were projected to be $51,375 in Fiscal 2025, a decrease of $2,625 from the revised Fiscal 2024.

ANIMAL ADOPTION DONATIONS

Zoo patrons make animal adoption donations to help support their favorite animal at the Zoo. The funds are used to purchase food and supplies for the animal, and a plaque is erected with the donor's name. These donations vary year to year ranging from $645 to $5,455 and are conservatively estimated for Fiscal 2025 to be $3,530.

MISCELLANEOUS REVENUES

These revenues include sale of animals, concessions, grant contributions and other miscellaneous items that the Zoo Building Fund receives. Total combined miscellaneous revenues for Fiscal 2025 are estimated to be $106,513.

INTEREST INCOME

Interest income is anticipated to be $100,000 for Fiscal 2025. Investment interest revenue for FY 2023 actual was $50,495. The allocation of interest is based on the cash balance for the fund.

EXPENDITURES

PERSONNEL SERVICES

Personnel salaries of $108,056 charged to this fund is for two Louisiana Pine Snake specialists.

SUPPLIES

Supplies include plant and landscape materials and educational supplies used in various Zoo educational programs. Expenditures are expected to be $62,455 in Fiscal 2025. FY 2023 actual supply expenses were $77,248.

EQUIPMENT & STRUCTURE MAINTENANCE

Expenditures in this category are projected at $289,705 for Fiscal 2025 of which $196,605 is budgeted for general building repairs, $17,000 for machine & equipment repairs, and $76,100 to repair various structures and exhibits.

MISCELLANEOUS SERVICES

Miscellaneous services are projected to be $62,540 for Fiscal 2025. Types of service under this category include: Travel & Training, special services (e.g. tree removal and animal transport), freight costs, and special events.

INTRA-GOVERNMENTAL TRANSFERS

A transfer to the General Fund of $46,506 is budgeted for projected payroll costs of a full-time laborer position including benefits.

CAPITAL OUTLAY

There are no capital outlay expenditures for Fiscal 2025.

FUND BALANCE

City Financial Policies require the Zoo Building Fund to maintain a fund balance of zero or greater because this fund serves as a construction fund for zoo expansion projects and depends heavily on contributions for its income. However, excess funds are retained from year to year and applied to various projects or used as grant matches. The Fund has maintained fund balances in previous years and is anticipated to have a fund balance of $2,833,468 at Fiscal 2025 year-end.

COURT SECURITY/TECHNOLOGY FUND

REVENUES

The Court Security/Technology Fund revenues are generated through the Municipal Court. By Ordinance an assessment of $7.00 is included in the cost of each fine. $3.00 of each assessment is to be used for security and $4.00 is to be used for technology purposes in the Municipal Court. Fiscal year 2025 revenues are estimated at $29,000.

EXPENDITURES

PERSONNEL SERVICES

No personnel salaries or benefits are charged to this fund.

SUPPLIES

Court Security supplies are anticipated to be $820 in Fiscal 2025. Supplies in this category include purchases of office supplies as needed.

EQUIPMENT & STRUCTURE MAINTENANCE

Expenditures in Fiscal 2025 in this category are expected to be $1,670. Actual cost for FY 2023 was $6,660.

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are $14,057 for Fiscal 2025. Office equipment rental and technology amortization are expended in this category.

SUNDRY CHARGES

There are no expenditures budgeted in this category.

CAPITAL OUTLAY

There are no expenditures budgeted in this category in Fiscal 2025.

INTRA-GOVERNMENTAL TRANSFERS

There are no expenditures budgeted in this category in Fiscal 2025.

FUND BALANCE

City Financial Policies requires the Court Security/Technology Fund to maintain a fund balance of zero or greater. However, excess funds are retained from year to year and applied to various security, and technology equipment purchases. The ending fund balance was estimated at $117,138 for Fiscal 2025.

ANIMAL CONTROL KURTH GRANT FUND

REVENUES

The revenues for this fund are strictly contributions received as a grant through the Kurth Foundation in support of the Kurth Memorial Animal Shelter and interest earnings on those funds. Fiscal Year 2025 revenues are estimated to be $60,000.

EXPENDITURES

EQUIPMENT MAINTENANCE

No expenditures were budgeted under this category for Fiscal year 2025. This category is reviewed mid-year for building maintenance needs.

INTRA-GOVERNMENTAL TRANSFERS

Expenditures in the fund are for the non-salaried operations of the Kurth Memorial Animal Shelter. Fiscal year 2025 expenditures include a transfer of $50,000 to the General Fund to subsidize the costs of supplies needed for shelter operations.

ANIMAL ATTIC GIFT FUND

REVENUES

Animal Attic Gift Fund revenues are donations received from individuals for the support of animals at the shelter. Current year revenues are expected to be approximately $20,200, which is comprised of interest income. Revenues will be reviewed at mid-year and adjusted accordingly.

EXPENDITURES

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are $20,000 for Fiscal 2025.

MARKETING & TOURISM FUND

REVENUES

Revenues for the Marketing & Tourism Fund is derived from the City's Hotel/Motel Tax, various events, and interest. Total revenues for Fiscal 2025 are anticipated to be $590,000, which includes $521,000 from the City's Hotel/Motel Tax fund, revenues from various events of $37,000, and estimated interest earnings of $32,000.

EXPENDITURES

PERSONNEL SERVICES

Salaries and benefits are anticipated to be $279,334 in Fiscal 2025, increasing by $13,788 from the Fiscal 2024 revised budget of $265,556.

SUPPLIES

Expenditures for supplies are anticipated to decrease to $7,200 in Fiscal 2025 from the revised estimate of $8,000 for Fiscal 2024.

EQUIPMENT & STRUCTURE MAINTENANCE

Computer maintenance amount of $6,626 was budgeted for Fiscal 2025.

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are $264,409 for Fiscal 2025. Miscellaneous cost include communication, advertising, travel, dues, and special event purchases.

CAPITAL OUTLAY

There are no expenditures budgeted in this category.

NON-DEPARTMENTAL

General and administrative expenses are transferred to the General Fund to reimburse for services provided by other departments such as accounting, purchasing, data processing and human resources assistance within the City. General and administrative fees for Fiscal year 2025 are $43,664. An allocation table of G&A calculations can be found in the Appendix on page 313.

FUND BALANCE

The Council has not adopted any fund balance policies for the LCVB. Expenditures are budgeted based on revenue projections. The fund balance for LCVB is projected to be a $526,841 at the end of Fiscal year 2025.

COMPONENT UNIT

The City appropriates Fiscal expenditures for one Component unit. *This governmental fund type is budgeted on a modified accrual basis wherein obligations of the Component unit is budgeted as expenditures but revenues are recognized and recorded when they are available and become measurable.*

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

ECONOMIC DEVELOPMENT FUND – COMPONENT UNIT (Discretely Presented)

REVENUES

Revenues for the Economic Development Fund are derived from the City's Sales Tax Revenues and interest income. 1/8 of each cent of the City's Sales Tax Revenues is dedicated to the Economic Development Fund. Revenues for Fiscal 2025 are anticipated to be $1,787,387. This is a decrease from the Revised Fiscal 2024 amount of $1,807,387.

EXPENDITURES

PERSONNEL SERVICES

Salaries and benefits for the Economic Development Fund are anticipated to be $295,777 in Fiscal 2025.

SUPPLIES

Expenditures for supplies are anticipated to be $13,630 in Fiscal 2025 decreasing from Fiscal 2024 revised of $14,530.

EQUIPMENT & STRUCTURE MAINTENANCE

There are no expenditures budgeted in this category.

MISCELLANEOUS SERVICES

Anticipated costs of miscellaneous services are $183,314 for Fiscal 2025, decreasing by 20.65% from the Fiscal 2024 revised estimate of $231,012. Consulting fees were reduced for this line item.

SUNDRY CHARGES

Sundry charges include incentives paid by the Economic Development Fund. The Fiscal 2025 estimate is a total of $8,500 for business incentives and $765,000 for job incentive programs.

CAPITAL OUTLAY

There are no expenditures budgeted in this category.

DEBT SERVICE

Note interest payments to the Solid Waste department, Commercial Bank for Twin Disc, and Austin Bank for Lufkin Forward program in Fiscal 2025 are $611,719.

NON-DEPARTMENTAL

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

purchasing, data processing and human resources assistance within the City. General and administrative fees for Fiscal year 2025 are $89,811. An allocation table of G&A calculations can be found in the Appendix on page 312.

FUND BALANCE

Council Financial Policies requires the Economic Development Fund to maintain a fund balance of zero or greater. However, excess funds are retained from year to year and are applied to the fund balance for future expansion projects to boost the economy and development of business within the City of Lufkin. The anticipated fund balance at Fiscal 2025 year-end is $4,597,143.

LONG-RANGE FINANCIAL PLANNING

The City's commitment to long-term fiscal stability has been challenged over the past several years due to the economic downturn and loss of sales tax revenue, which currently makes up approximately 40% of the General Fund budget. The City has managed to overcome the budget deficits with contingency plans such as reducing expenditures and by delaying hiring vacant positions by 90 days. Through this contingency the City has maintained a strong fund balance with excess of $ 1,195,40 over required reserves for Fiscal 2025.

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

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

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

Step 2: The Analysis Phase. In this phase, the City will develop long-term projections. The Five-Year Forecast estimates a very conservative 1% growth in overall revenues and expenditures. The following chart outlines the City's forecast of General Fund revenues and expenditures for budget Fiscal 2025 and projected for Fiscal 2026 through Fiscal 2030. The projections show the potential for challenging future budget preparation, as growth in expenditures is projected to outpace growth in revenues.

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

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

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

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

GENERAL FUND -FIVE YEAR FORECAST
FY2025-2030

	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
Taxes	$27,639,083	$30,352,557	$31,363,131	$ 31,676,762	$31,993,530	$32,313,465	$32,636,600	$32,962,966
Franchise taxes	2,302,361	2,333,850	2,556,450	$ 2,582,015	$2,607,835	$2,633,913	$2,660,252	$2,686,855
Licenses & permits	461,280	411,800	424,400	$ 428,644	$432,930	$437,260	$441,632	$446,049
Charges for service	1,534,100	1,517,600	1,853,300	$ 1,871,833	$1,890,551	$1,909,457	$1,928,551	$1,947,837
Fines & forfeitures	347,125	351,950	381,950	$ 385,770	$389,627	$393,523	$397,459	$401,433
Miscellaneous revenue	517,712	604,749	1,104,403	$ 1,115,447	$1,126,602	$1,137,868	$1,149,246	$1,160,739
Sub-Total	32,801,661	35,572,506	37,683,634	38,060,470	38,441,075	38,825,486	39,213,741	39,605,878
Intra-governmental revenue	6,037,001	6,930,703	7,540,107	7,615,508	7,691,663	7,768,580	7,846,266	7,924,728
Total Revenues & Transfers	**$38,838,662**	**$42,503,209**	**$45,223,741**	**$45,675,978**	**$46,132,738**	**$46,594,066**	**$47,060,006**	**$47,530,606**
Personnel services	$ 28,771,103	$ 30,790,250	$ 31,893,223	$ 32,212,155	$ 32,534,277	$ 32,859,620	$ 33,188,216	$ 33,520,098
Supplies	2,150,127	2,279,650	2,165,369	$ 2,187,023	$ 2,208,893	$ 2,230,982	$ 2,253,292	$ 2,275,825
Equipment maintenance	2,208,989	2,759,882	2,836,088	$ 2,864,449	$ 2,893,093	$ 2,922,024	$ 2,951,245	$ 2,980,757
Miscellaneous services	4,805,395	4,865,814	6,028,677	$ 6,088,964	$ 6,149,853	$ 6,211,352	$ 6,273,465	$ 6,336,200
Sundry charges	160,850	226,166	204,016	$ 206,056	$ 208,117	$ 210,198	$ 212,300	$ 214,423
Debt service	0	0	0	$ -	$ -	$ -	$ -	$ -
Transfers out	695,000	2,165,500	3,795,000	$ 2,208,810	$ 2,230,898	$ 2,253,207	$ 2,275,739	$ 2,298,497
Total Operating Expenditures	**$38,791,464**	**$43,087,262**	**$46,922,373**	**$45,767,457**	**$46,225,131**	**$46,687,383**	**$47,154,256**	**$47,625,799**
Surplus(Deficit)	47,198	(584,053)	(1,698,632)	(91,478)	(92,393)	(93,317)	(94,250)	(95,193)
Surplus(Deficit) as Percentage of Operating Budget	0.12%	-1.37%	-3.76%	-0.20%	-0.20%	-0.20%	-0.20%	-0.20%

CITY OF LUFKIN
Fiscal Year 2024-2025

The total Fiscal 2024-2025 net budget appropriations for all funds are $84,026,695 excluding capital projects in the Water/Wastewater Depreciation Fund and Solid Waste Depreciation Fund. This is an increase of $7,095,671 above the Fiscal 2023-2024 approved budget of $76,931,024. Details of the major components of the increases and decreases of the FY24 budget to proposed FY25 budget are summarized below and explained in the individual Fund narratives following this summary.

Summary of Major Changes, Fiscal 2024 Budget to Fiscal 2025 Budget		
Salaries and Benefits	Increase	1,411,435
Supplies	Decrease	-446,606
Structure and Equipment Maintenance	Increase	1,122,005
Miscellaneous Services	Increase	1,538,450
Sundry Charges	Increase	54,302
Other-	Decrease	-695,000
Debt Service	Increase	-348,255
Capital Outlay	Decrease	-1,395,160

Explanation of expenditure changes:

Salaries and benefits increased due to a 3% increase to all full-time City employees. Increase in employer contributions to Health Insurance Fund. Additional Pine Snake Specialist approved by a grant received for Ellen Trout zoo.

Supplies decreased as a result of departments pulling back from their spending on expendable materials used in routine operations.

Maintenance operations and miscellaneous services increased due to price increases in maintenance. Many of the City's structures were evaluated and serviced as necessary.

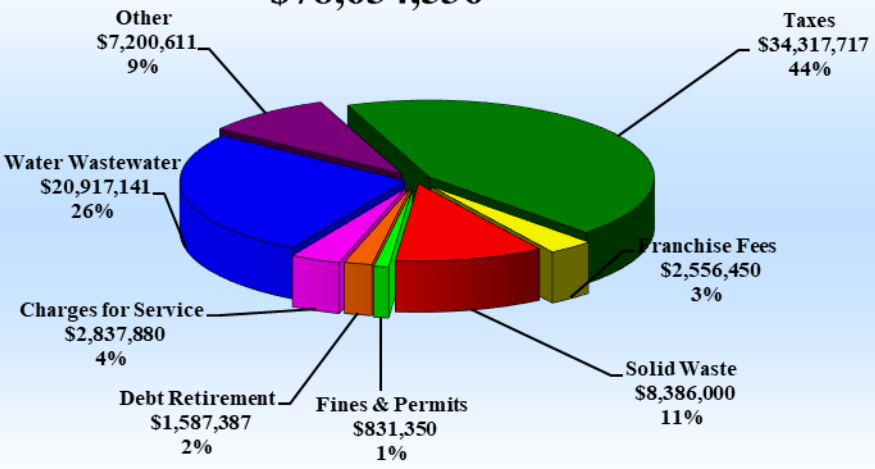
Sundry charges including contributions, gratuities, and rewards were decreased thru various departments.

The City's total estimated outstanding debt for Fiscal 2025 secured by property tax: $25,025,000.

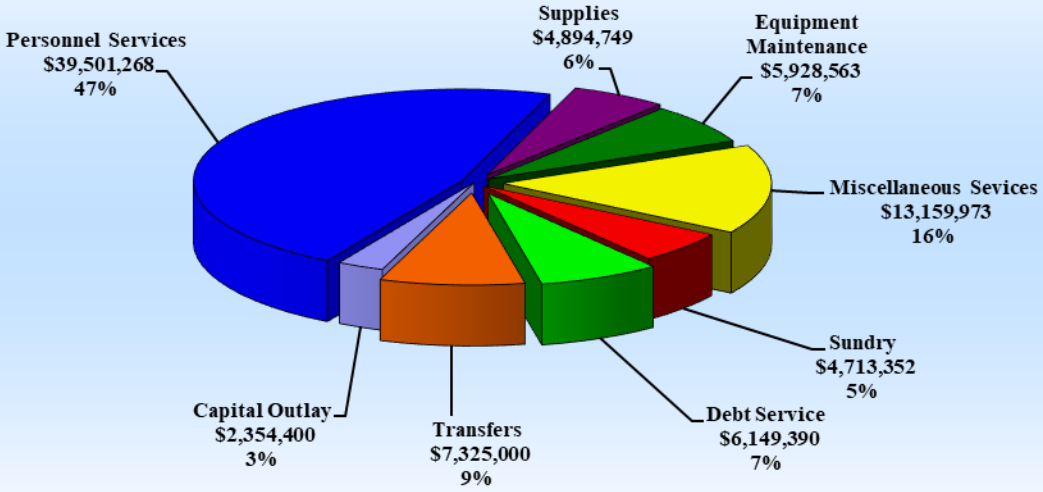
The City reviewed capital outlay and determined rolling stock purchases could be made during Fiscal 2025. However, many of the vehicles and trucks have been backorder and are waiting to be available.

Appropriations will be reviewed mid-year and adjusted accordingly.

Combined Budget Resources
$78,634,536



Combined Budget Expenditures
$84,026,695



CITY OF LUFKIN, TEXAS
TOTAL OPERATING BUDGET RESOURCES
FISCAL 2025

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
GENERAL FUND					
Full Time	338	335	352	353	355
Part Time	12	17	20	20	20
Total	350	352	372	373	375
WATER-WASTEWATER FUND					
Full Time	64	65	66	65	65
Part Time	2	2	2	2	2
Total	66	67	68	67	67
SOLID WASTE-RECYCLING FUND					
Full Time	28	29	29	29	29
Part Time	0	0	0	0	0
Total	28	29	29	29	29
CONVENTION CENTER FUND					
Full Time	8	7	8	8	8
Part Time	0	0	0	0	0
Total	8	8	8	8	8
SPECIAL RECREATION FUND					
Full Time	0	0	0	0	0
Part Time	25	25	25	25	25
Total	0	0	0	0	0
ECONOMIC DEVELOPMENT FUND					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
MARKETING & TOURISM					
Full Time	0	2	3	3	3
Part Time	0	0	10	10	1
Total	0	2	13	13	4
LOUISIANA PINE SNAKE PROJECT					
Full Time	1	1	1	2	2
Part Time	0	0	0	0	0
Total	1	1	1	2	2
CITY WIDE TOTAL					
Full Time	441	441	461	462	464
Part Time	39	44	57	57	48
Total	480	485	518	519	512

CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balances				
General Fund	$ 17,863,501	$ 14,356,438	$ 16,647,388	$ 14,624,625
Water/Wastewater Fund	9,335,977	9,510,353	9,753,453	8,170,067
Solid Waste Disposal Fund	4,466,906	4,310,244	5,222,793	5,254,639
Hotel/Motel Tax Fund	318,395	376,091	471,543	587,184
Convention Services Fund	-	391,687	533,723	416,852
Special Recreation Fund	(30,430)	(122,543)	(39,389)	(33,031)
Pines Theater Fund	46,394	51,368	55,782	64,546
Ellen Trout Zoo Fund	2,444,935	2,482,895	2,721,788	2,624,306
Court Security/Technology Fund	107,688	74,428	92,036	104,685
Animal Control-Kurth Grant Fund	121,140	99,837	87,344	81,206
Animals Attic Gift Shop Fund	106,957	113,306	121,838	112,038
General Obligation Debt Service Fund	2,598,002	2,702,610	2,710,015	1,562,830
Equipment Acquisition & Repl Fund	3,718,797	2,917,955	4,540,293	4,394,651
Technology Amortization Fund	1,095,128	891,578	882,081	944,659
Sub-Total Operating Funds	$ 42,193,390	$ 38,156,247	$ 43,800,688	$ 38,909,257
Economic Development Fund	8,802,654	5,019,823	8,080,595	4,777,507
Marketing & Tourism	817,873	771,809	616,988	538,074
Total Beginning Balances	$ 51,813,917	$ 43,947,879	$ 52,498,271	$ 44,224,838
Revenues and Transfers In				
General Fund	$ 42,634,425	$ 42,503,209	$ 43,578,037	$ 45,223,741
Water/Wastewater Fund	20,294,613	19,866,952	20,185,776	21,438,722
Solid Waste Disposal Fund	8,435,842	8,270,000	8,446,500	8,566,000
Hotel/Motel Tax Fund	1,413,160	1,248,200	1,413,000	1,413,000
Convention Services Fund	856,535	742,830	709,800	755,800
Special Recreation Fund	428,910	446,268	441,722	462,900
Pines Theater Fund	39,630	35,500	36,000	37,000
Ellen Trout Zoo Fund	557,622	459,595	573,543	731,918
Court Security/Technology Fund	23,494	21,000	29,000	29,000
Animal Control-Kurth Grant Fund	40,669	55,500	60,000	60,000
Animals Attic Gift Shop Fund	44,414	10,800	41,700	20,200
General Obligation Debt Service Fund	4,455,227	3,035,321	3,173,736	2,907,644
Equipment Acquisition & Repl Fund	3,220,557	2,264,692	2,444,692	3,762,279
Technology Amortization Fund	74,655	123,169	123,169	178,540
Sub-Total Operating Funds	$ 82,519,753	$ 79,083,036	$ 81,256,675	$ 85,586,744
Economic Development Fund	4,779,237	2,184,138	1,807,387	1,787,387
Marketing & Tourism	565,444	659,750	657,098	590,000
Total Revenues & Transfers In	$ 87,864,434	$ 81,926,924	$ 83,721,160	$ 87,964,131
Less: Interfund Transfers in	8,050,428	8,887,648	14,080,642	9,329,595
Net Budget Revenue	$ 79,814,006	$ 73,039,276	$ 69,640,518	$ 78,634,536
Total Funds Available	$ 131,627,923	$ 116,987,155	$ 122,138,789	$ 122,859,374

CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Adjusted	FY2025 Budget
Appropriations and Transfers Out				
General Fund	$ 43,906,517	$ 43,087,262	$ 45,600,800	$ 46,922,373
Water/Wastewater Fund	17,292,992	20,349,998	21,769,162	23,488,855
Solid Waste Disposal Fund	7,572,750	9,929,635	8,414,654	10,749,260
Hotel/Motel Tax Fund	1,306,666	1,297,359	1,297,359	1,384,000
Convention Services Fund	725,336	741,025	826,671	781,112
Special Recreation Fund	438,170	425,600	435,364	406,796
Pines Theater Fund	30,242	29,886	27,236	27,236
Ellen Trout Zoo Fund	280,804	649,354	671,025	522,756
Court Security/Technology Fund	39,147	14,807	16,351	16,547
Animal Control-Kurth Grant Fund	74,466	50,500	66,138	50,000
Animals Attic Gift Shop Fund	29,508	-	51,500	20,000
General Obligation Debt Service Fund	4,343,214	4,320,921	4,320,921	3,937,671
Equipment Acquisition & Repl Fund	2,399,063	2,101,560	2,590,334	2,330,000
Technology Amortization Fund	233,385	42,560	60,591	150,700
Sub-Total Operating Funds	$ 78,672,260	$ 83,040,467	$ 86,148,106	$ 90,787,306
Economic Development Fund	1,282,772	2,042,543	5,110,475	1,967,751
Marketing & Tourism	654,587	735,662	736,012	601,233
Total Appropriations & Transfers Out	80,609,619	85,818,672	91,994,593	93,356,290
Less: Interfund Transfers Out	8,050,428	8,887,648	14,080,642	9,329,595
Net Budget Appropriations	$ 72,559,191	$ 76,931,024	$ 77,913,951	$ 84,026,695
Ending Balances				
General Fund	16,591,409	13,772,385	14,624,625	12,925,993
Water/Wastewater Fund	12,337,598	9,027,307	8,170,067	6,119,934
Solid Waste Disposal Fund	5,329,998	2,650,609	5,254,639	3,071,379
Hotel/Motel Tax Fund	424,889	326,932	587,184	616,184
Convention Services Fund	533,842	393,492	416,852	391,540
Special Recreation Fund	(39,690)	(101,875)	(33,031)	23,073
Pines Theater Fund	55,782	56,982	64,546	74,310
Ellen Trout Zoo Fund	2,721,753	2,293,136	2,624,306	2,833,468
Court Security/Technology Fund	92,035	80,621	104,685	117,138
Animal Control-Kurth Grant Fund	87,343	104,837	81,206	91,206
Animals Attic Gift Shop Fund	121,863	124,106	112,038	112,238
General Obligation Debt Service Fund	2,710,015	1,417,010	1,562,830	532,803
Equipment Acquisition & Repl Fund	4,540,291	3,081,087	4,394,651	5,826,930
Technology Amortization Fund	936,398	972,187	944,659	972,499
Sub-Total Operating Funds	$ 46,443,526	$ 34,198,816	$ 38,909,257	$ 33,708,695
Economic Development Fund	12,299,119	5,161,418	4,777,507	4,597,143
Marketing & Tourism	728,730	695,897	538,074	526,841
Total Ending Balances	59,471,375	40,056,131	44,224,838	38,832,679
Total Funds Applied	$ 132,030,566	$ 116,987,155	$ 122,138,789	$ 122,859,374

CITY OF LUFKIN
SUMMARY OF MAJOR REVENUES AND EXPENDITURES
Fiscal Year 2025 Operating Budget

	General Fund	Water/ Wastewater Fund	Solid Waste Disposal Fund	Hotel / Motel Fund	Convention Services Fund	Special Recreation Fund	Pines Theater Fund	Ellen Trout Zoo Fund	Court Security Technology Fund
Estimated Revenues									
Sales taxes	$ 17,461,260	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ad valorem taxes	13,756,871	-	-	-	-	-	-	-	-
Other Taxes	145,000	-	-	1,400,000	553,000	-	-	-	-
Franchise taxes	2,556,450	-	-	-	-	-	-	-	-
Water/ Wastewater revenue	-	20,917,141	-	-	-	-	-	-	-
Solid Waste revenue	-	-	8,386,000	-	-	-	-	-	-
Licenses & permits	424,400	-	-	-	-	-	-	-	-
Charges for service	1,853,300	-	-	-	-	462,900	2,000	519,680	-
Use Fees	-	-	-	-	130,000	-	-	-	-
Fines & forfeitures	381,950	-	-	-	-	-	-	-	25,000
Marketing & Tourism Event revenu	-	-	-	-	-	-	-	-	-
Equipment Charges	-	-	-	-	8,000	-	-	-	-
Miscellaneous revenue	702,554	-	-	-	42,800	-	35,000	112,238	-
Interest Revenue	600,000	400,000	180,000	13,000	22,000	-	-	100,000	4,000
Sub-Total	$ 37,881,785	$ 21,317,141	$ 8,566,000	$ 1,413,000	$ 755,800	$ 462,900	$ 37,000	$ 731,918	$ 29,000
Other Financing Source									
Transfers	850,000	-	-	-	-	-	-	-	-
General & Administrative	6,491,956	121,581	-	-	-	-	-	-	-
Total Financing Sources	7,341,956	121,581	-	-	-	-	-	-	-
Estimated Available Resources	45,223,741	21,438,722	8,566,000	1,413,000	755,800	462,900	37,000	731,918	29,000
Estimated Expenditures									
Personnel services	31,893,223	4,377,110	1,987,105	-	517,559	43,104	-	108,056	-
Supplies	2,165,369	1,560,650	740,300	-	29,415	161,760	2,450	62,455	820
Equipment maintenance	2,836,088	1,543,344	1,148,200	-	72,900	23,030	7,000	289,705	1,670
Miscellaneous services	6,028,677	3,515,880	2,713,170	-	161,238	178,902	17,786	62,540	14,057
Sundry charges	204,016	2,266,836	85,000	1,384,000	-	-	-	-	-
Transfers	3,795,000	2,850,000	680,000	-	-	-	-	-	-
Debt service	-	1,600,000	-	-	-	-	-	-	-
Capital outlay	-	24,400	-	-	-	-	-	-	-
Total Operating Expenditures	46,922,373	17,738,220	7,353,775	1,384,000	781,112	406,796	27,236	522,756	16,547
Other Financing Use									
Transfers	-	2,116,058	550,000	-	-	-	-	-	-
Intra-governmental	-	3,634,577	2,845,485		-	-	-	-	-
Total Other Financing Uses	-	5,750,635	3,395,485	-	-	-	-	-	-
Estimated Change in Fund Balance	(1,698,632)	(2,050,133)	(2,183,260)	29,000	(25,312)	56,104	9,764	209,162	12,453
Estimated Fund Balance - Beginning	14,624,625	8,170,067	5,254,639	587,184	416,852	(33,031)	64,546	2,624,306	104,685
Estimated Fund Balance - Ending	12,925,993	6,119,934	3,071,379	616,184	391,540	23,073	74,310	2,833,468	117,138

Animal Control Fund	Animal's Attic Gift Shop Fund	Debt Service Fund	Equipment Acq & Repl Fund	Technology Amortization Fund	Economic Development Fund	Marketing & Tourism Fund	Total Budgeted Funds
$ -	$ -	$ -	$ -	$ -	$ 1,587,387	$ -	$ 19,048,647
-	-	1,001,586	-	-	-	-	14,758,457
-	-	-	-	-	-	-	2,098,000
-	-	-	-	-	-	-	2,556,450
-	-	-	-	-	-	-	20,917,141
-	-	-	-	-	-	-	8,386,000
-	-	-	-	-	-	-	424,400
-	-	-	-	-	-	-	2,837,880
-	-	-	-	-	-		130,000
-	-	-	-	-	-	-	406,950
-	-	-	-	-	-	37,000	37,000
-	-	-	3,762,279	178,540		-	3,948,819
55,000	15,000	-	-	-	-	521,000	1,483,592
5,000	5,200	40,000	-	-	200,000	32,000	1,601,200
$ 60,000	$ 20,200	$ 1,041,586	$ 3,762,279	$ 178,540	$ 1,787,387	$ 590,000	$ 78,634,536
							-
-	-	1,866,058	-	-	-	-	2,716,058
-	-	-	-	-	-	-	6,613,537
-	-	1,866,058	-	-	-	-	9,329,595
60,000	20,200	2,907,644	3,762,279	178,540	1,787,387	590,000	87,964,131
-	-	-	-	-	295,777	279,334	39,501,268
-	-	-	-	150,700	13,630	7,200	4,894,749
-	-	-	-		-	6,626	5,928,563
-	20,000		-	-	183,314	264,409	13,159,973
-	-	-	-	-	773,500	-	4,713,352
-	-	-	-	-	-	-	7,325,000
-	-	3,937,671	-	-	611,719	-	6,149,390
-	-	-	2,330,000	-	-	-	2,354,400
-	20,000	3,937,671	2,330,000	150,700	1,877,940	557,569	- 84,026,695
							-
50,000	-	-	-	-	-	-	2,716,058
-	-	-	-	-	89,811	43,664	6,613,537
50,000	-	-	-	-	89,811	43,664	9,329,595
10,000	200	(1,030,027)	1,432,279	27,840	(180,364)	(11,233)	- (5,392,159)
81,206	112,038	1,562,830	4,394,651	-	4,777,507	538,074	- 43,280,179
91,206	112,238	532,803	5,826,930	27,840	4,597,143	526,841	37,888,020

CITY OF LUFKIN
GENERAL FUND SUMMARY
Fiscal Year 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 17,863,501	$ 14,356,438	$ 16,647,388	$ 14,624,625
Revenues				
Taxes	28,891,435	30,352,557	30,134,419	31,363,131
Franchise taxes	2,380,834	2,333,850	2,433,542	2,556,450
Licenses & permits	397,844	411,800	418,070	424,400
Charges for service	1,625,785	1,517,600	1,783,348	1,853,300
Fines & forfeitures	350,730	351,950	386,574	381,950
Miscellaneous revenue	2,511,847	604,749	1,371,659	1,058,849
Grants & Contribution	438,949	-	119,722	45,554
Sub-Total	36,597,424	35,572,506	36,647,334	37,683,634
Intra-governmental revenue	6,037,001	6,930,703	6,930,703	7,540,107
Total Revenues & Transfers	42,634,425	42,503,209	43,578,037	45,223,741
Total Funds Available	$ 60,497,926	$ 56,859,647	$ 60,225,425	$ 59,848,366
Expenditures				
Personnel services	$ 28,274,187	$ 30,790,250	$ 30,899,291	$ 31,893,223
Supplies	1,777,442	2,279,650	2,323,116	2,165,369
Equipment maintenance	2,096,123	2,759,882	2,802,816	2,836,088
Miscellaneous services	4,321,457	4,865,814	5,114,173	6,028,677
Sundry charges	131,235	190,966	259,854	204,016
Debt service	-	-	-	-
Transfers out	6,820,000	2,200,500	4,201,500	3,795,000
Capital outlay	486,073	200	50	-
Total Operating Expenditures	43,906,517	43,087,262	45,600,800	46,922,373
Excess(deficiency) of revenues over expenditures	(1,272,092)	(584,053)	(2,022,763)	(1,698,632)
Fund balance ending	16,591,409	13,772,385	14,624,625	12,925,993
Total Funds Applied	$ 60,497,926	$ 56,859,647	$ 60,225,425	$ 59,848,366
General government	$ 4,277,988	$ 4,712,592	$ 4,991,435	$ 4,955,795
Public safety	21,364,330	21,957,911	22,906,030	23,810,291
Public works	5,979,666	6,989,635	6,881,780	7,722,893
Culture and recreation	4,517,924	5,141,501	5,288,096	5,407,011
Non departmental	7,766,609	4,285,623	5,533,459	5,026,383
Total Departmental Expenditures	43,906,517	43,087,262	45,600,800	46,922,373
Excess(deficiency) of revenues over expenditures	(1,272,092)	(584,053)	(2,022,763)	(1,698,632)
Fund balance ending	16,591,409	13,772,385	14,624,625	12,925,993
Total Funds Applied	$ 60,497,926	$ 56,859,647	$ 60,225,425	$ 59,848,366
Fund balance requirements	10,976,629	10,771,816	10,771,816	11,730,593
Amount over Policy	$ 5,614,780	$ 3,000,570	$ 3,852,810	$ 1,195,400

CITY OF LUFKIN
GENERAL FUND
REVENUE BY SOURCE
Fiscal Year 2025 Operating Budget

SOURCE OF REVENUE	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Taxes				
Ad Valorem - current year	$ 10,370,979	$ 12,313,159	$ 12,313,159	$ 13,541,871
Ad Valorem - prior year	63,408	115,000	115,000	115,000
Penalty & interest	132,663	100,000	100,000	100,000
Sales taxes	19,700,817	19,285,307	19,048,647	19,048,647
Economic development trf	(1,524,975)	(1,607,109)	(1,587,387)	(1,587,387)
Mixed beverage taxes	147,919	145,000	145,000	145,000
Taxicab tax	624	1,200	-	-
Total Taxes	28,891,435	30,352,557	30,134,419	31,363,131
Franchise Taxes				
Electric franchise taxes	1,455,717	$ 1,455,000	$ 1,606,692	$ 1,606,700
Gas franchise taxes	419,741	344,000	344,000	419,750
Cable franchise taxes	170,472	227,000	175,000	175,000
Communications franchise taxes	334,904	287,850	287,850	335,000
Other	0	20,000	20,000	20,000
Total Franchise Taxes	2,380,834	2,333,850	2,433,542	2,556,450
Licenses & Permits				
Building permits & inspect. fees	260,785	$ 300,000	$ 300,000	$ 300,000
Plumbing permits & inspect. fees	5,950	6,500	6,500	6,500
Electrical permits & inspect. fees	12,885	8,000	12,000	12,500
Heat/Vent permits & inspect. fees	6,610	6,000	6,000	7,500
Other permits	107,976	88,750	89,800	94,900
Other licenses	3,638	2,550	3,770	3,000
Total Licenses & Permits	397,844	411,800	418,070	424,400
Charges for Service				
EMS ambulance fees	1,480,735	1,500,000	1,500,000	1,750,000
Miscellaneous charges-EMS	3,775	3,500	168,000	-
Dispatch Reimburse-Diboll	80,000	-	80,000	80,000
Miscellaneous charges-Other	61,275	14,100	35,348	23,300
Total Charges for Services	1,625,785	1,517,600	1,783,348	1,853,300
Fines & Forfeitures				
Court fines & foreitures	350,730	351,900	386,574	381,950
Parking meter fines	-	50	-	-
Total Fines & Forfeitures	350,730	351,950	386,574	381,950
Miscellaneous Revenues				
Parks	44,149	35,000	34,750	35,000
Library	4,494	1,000	2,100	1,000
Zoo	103,000	103,000	103,000	103,000
Animal shelter fees	58,627	58,100	76,300	76,700

CITY OF LUFKIN
GENERAL FUND
REVENUE BY SOURCE
Fiscal Year 2025 Operating Budget

SOURCE OF REVENUE	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Miscellaneous Revenues-continued				
Zone changes	3,450	3,000	4,200	5,000
Rent on city property	43,420	35,500	42,500	41,500
Annual/Day Fishing Permits	40,695	42,900	42,900	42,900
Salary reimbursement	11,728	8,000	11,500	11,500
Miscellaneous	1,646,255	143,249	204,409	142,249
Interest income	556,029	175,000	850,000	600,000
Total Miscellaneous Revenues	2,511,847	604,749	1,371,659	1,058,849
Grants & Contributions				
TCLEOSE Grant- Police	3,811	-	9,716	-
TCLEOSE Grant- Fire	691	-	1,760	-
TSAH Reg Advise Council	-	-	8,999	-
TIFMAS Grant Asst Program	324,450	-	-	-
Bulletproof Vest Partnership	-	-	20,098	
Georgia Pacific Contrib	10,000	-	10,000	-
DETCOG Juvenile Case Mgr	-	-	45,554	45,554
DETRAC	8,093	-	-	-
Contributions	91,904	-	23,595	-
Total Grant & Contribution Revenue	438,949	-	119,722	45,554
Intra-Governmental Revenues				
Transfers	608,663	926,570	926,570	926,570
General & administrative	5,428,338	6,004,133	6,004,133	6,613,537
Total Intra-Governmental Revenues	6,037,001	6,930,703	6,930,703	7,540,107
TOTAL REVENUE SOURCES	$ 42,634,425	$ 42,503,209	$ 43,578,037	$ 45,223,741

CITY OF LUFKIN
GENERAL FUND
EXPENDITURES BY DEPARTMENT
Fiscal Year 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Department				
General government	$ 278,681	$ 292,034	$ 320,929	$ 312,719
City Administration	873,856	1,048,319	1,170,369	1,093,211
Finance	822,292	838,647	875,163	933,200
Legal	224,064	243,272	244,552	250,770
Tax	266,878	310,000	310,000	310,000
Human resources	432,210	429,956	415,503	458,371
Building Services	384,261	475,771	472,071	478,435
Information technology	995,746	1,074,593	1,182,848	1,119,089
Police	10,569,640	10,803,018	11,264,208	11,842,009
Municipal court	287,654	337,715	348,388	359,772
Fire	9,557,456	9,648,470	10,146,051	10,403,348
Engineering	1,384,627	1,648,915	1,556,734	1,823,448
Emergency Management	43,158	32,418	25,150	29,534
Animal Services	906,422	1,136,290	1,122,233	1,175,628
Parks	1,940,545	2,148,105	2,281,130	2,378,319
Zoo	1,970,204	2,215,543	2,212,363	2,341,466
Library	607,175	777,853	794,603	687,226
Fleet services	464,807	567,626	549,830	673,295
Streets	4,130,232	4,773,094	4,775,216	5,226,150
Non-departmental	946,609	2,120,123	1,367,959	1,231,383
Interfund Transfers	6,820,000	2,165,500	4,165,500	3,795,000
Total Departmental Expenditures	$ 43,906,517	$ 43,087,262	$ 45,600,800	$ 46,922,373
Excess(deficiency) of revenues over expenditures	(1,272,092)	(584,053)	(2,022,763)	(1,698,632)
Fund balance ending	16,591,409	13,772,385	14,624,625	12,925,993
Total Funds Applied	$ 60,497,926	$ 56,859,647	$ 60,225,425	$ 59,848,366
Fund balance requirements	10,976,629	10,771,816	10,771,816	11,730,593
Amount over policy	$ 5,614,780	$ 3,000,570	$ 3,852,810	$ 1,195,400

CITY OF LUFKIN
WATER/ WASTEWATER OPERATING ENTERPRISE FUND
Fiscal Year 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Working Capital Balance	$ 9,335,977	$ 9,510,353	$ 9,753,453	$ 8,170,067
Revenues				
Water service revenue	10,194,838	11,092,878	11,101,702	11,770,941
Sewer service charges	9,089,461	8,177,148	8,177,148	8,745,000
Sub-Total	19,284,299	19,270,026	19,278,850	20,515,941
Water connections	68,885	76,500	76,500	76,500
Sewer connections	30,450	40,000	30,000	31,000
Service charges	337,521	217,600	217,600	286,000
Miscellaneous revenues	259,633	7,700	7,700	7,700
Interest income	199,103	130,000	450,000	400,000
Sub-Total	895,592	471,800	781,800	801,200
Inter/Intra-governmental revenues	114,722	125,126	125,126	121,581
Total Revenues	20,294,613	19,866,952	20,185,776	21,438,722
Total Funds Available	$ 29,630,590	$ 29,377,305	$ 29,939,229	$ 29,608,789
Expenditures				
Personnel services	$ 3,638,948	$ 4,305,147	$ 3,801,304	$ 4,377,110
Supplies	1,329,830	1,825,140	1,556,741	1,560,650
Equipment maintenance	1,416,248	1,455,240	1,586,608	1,543,344
Miscellaneous services	2,854,580	3,437,391	3,307,429	3,515,880
Debt Service	713,013	1,566,493	1,566,493	1,600,000
General and administrative	3,088,424	3,379,020	3,379,020	3,634,577
Funded depreciation	2,093,233	2,090,184	2,090,184	2,116,836
Provision for bad debts	8,021	150,000	150,000	150,000
Capital outlay	-	30,000	30,000	24,400
Intra-governmental transfers	280,000	250,000	2,440,000	3,100,000
Transfers to debt retirement	1,870,695	1,861,383	1,861,383	1,866,058
Total	17,292,992	20,349,998	21,769,162	23,488,855
Change in Net Position	3,001,621	(483,046)	(1,583,386)	(2,050,133)
Working capital balance ending	12,337,598	9,027,307	8,170,067	6,119,934
Total Funds Applied	$ 29,630,590	$ 29,377,305	$ 29,939,229	$ 29,608,789

CITY OF LUFKIN

WATER/ WASTEWATER OPERATING ENTERPRISE FUND

Fiscal Year 2025 Operating Budget

Expenditures by Department	**FY2023 Actual**	**FY2024 Budget**	**FY2024 Revised**	**FY2025 Budget**
Utility collections	$ 682,962	$ 837,220	$ 803,682	$ 828,037
Wastewater treatment	2,525,401	3,236,150	2,890,748	3,142,715
Water production	2,091,006	2,321,251	2,366,135	2,437,944
Water / Sewer Utilities	3,592,863	3,992,917	3,668,737	4,036,728
Provision for bad debts	6,021	150,000	150,000	150,000
Non-departmental	1,062,387	2,231,873	(70,727)	2,175,960
Total Departmental Expenditures	9,960,640	12,769,411	9,808,575	12,771,384
Funded depreciation	2,093,233	2,090,184	2,090,184	2,116,836
General and administrative	3,088,424	3,379,020	3,379,020	3,634,577
Intra-governmental transfers	280,000	250,000	2,440,000	3,100,000
Transfers to debt retirement	1,870,695	1,861,383	1,861,383	1,866,058
Total Intra-Governmental Transfers	7,332,352	7,580,587	9,770,587	10,717,471
Total Expenditures	17,292,992	20,349,998	19,579,162	23,488,855
Excess(deficiency) of revenues over expenditures	3,001,621	(483,046)	606,614	(2,050,133)
Working capital balance ending	12,337,598	9,027,307	10,360,067	6,119,934
Total Funds Applied	$ 29,630,590	$ 29,377,305	$ 29,939,229	$ 29,608,789
Working capital balance requirement	2,161,624	2,543,750	2,543,750	2,936,107
Amount over policy	$ 10,175,974	$ 6,483,557	$ 7,816,317	$ 3,183,827

Water & Wastewater Renewal & Replacement Fund

Approved Projects

Fiscal	Dept.	Project	Amount
2025	Waste Water Treatment	24-inch Trunk Line	$850,000
		Water Plant#2 Main Bus	90,000
		Rehab Ground Storage Tank 3	46,000
		Rehab Ground Storage Tank 4	40,000
	Fund Total		$1,026,000

CITY OF LUFKIN

SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND

Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Working Capital Balance	$ 4,466,906	$ 4,310,244	$ 5,222,793	$ 5,254,639
Revenues				
Residential collections	2,632,916	2,590,000	2,600,000	2,600,000
Dumpster collections	2,947,634	2,855,000	2,855,000	2,950,000
Cart collections	295,761	285,500	290,000	290,000
Rolloff non-compacted	1,295,365	1,300,000	1,300,000	1,350,000
Rolloff compacted	654,979	698,500	698,500	698,500
Special pickups	64,283	44,000	44,000	45,000
Rent recycling dumpsters	116,980	132,000	132,000	120,000
Sale of recycled materials	109,095	100,000	150,000	125,000
Dumpster rental	168,050	162,500	162,500	165,000
Miscellaneous income	66,831	42,500	34,500	42,500
Interest income	83,948	60,000	180,000	180,000
Total revenues	8,435,842	8,270,000	8,446,500	8,566,000
Total Funds Available	$ 12,902,748	$ 12,580,244	$ 13,669,293	$ 13,820,639
Expenditures				
Personnel services	$ 1,695,221	$ 1,833,427	$ 1,841,046	$ 1,987,105
Supplies	556,559	750,620	691,870	740,300
Equipment maintenance	305,580	283,700	370,200	1,148,200
Miscellaneous services	2,289,548	2,305,283	2,254,933	2,713,170
Sundry charges	50,000	50,000	50,000	50,000
Total operating expenditures	4,896,908	5,223,030	5,208,049	6,638,775
General and administrative	2,433,456	2,621,605	2,621,605	2,845,485
Provision for bad debts	(7,614)	35,000	35,000	35,000
Capital	-	1,500,000	-	-
Transfers to other funds	250,000	550,000	550,000	1,230,000
Total expenditures	7,572,750	9,929,635	8,414,654	10,749,260
Excess(deficiency) of revenues over expenditures	863,092	(1,659,635)	31,846	(2,183,260)
Ending working capital	5,329,998	2,650,609	5,254,639	3,071,379
Total Funds Applied	$ 12,902,748	$ 12,580,244	$ 13,669,293	$ 13,820,639

CITY OF LUFKIN

SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND

Fiscal 2025 Operating Budget

Departmental Expenditures	**FY2023 Actual**	**FY2024 Budget**	**FY2024 Revised**	**FY2025 Budget**
Solid waste disposal department	$ 4,531,517	$ 4,632,595	$ 4,669,244	$ 5,259,522
Recycling department	255,204	274,147	274,242	312,757
Non-departmental	110,187	1,816,288	264,563	1,066,496
Total departmental expenditures	4,896,908	6,723,030	5,208,049	6,638,775
Transfers to other funds	250,000	550,000	550,000	1,230,000
General and administrative	2,433,456	2,621,605	2,621,605	2,845,485
Provision for bad debts	(7,614)	35,000	35,000	35,000
Sub-Total	2,675,842	3,206,605	3,206,605	4,110,485
Total expenditures	7,572,750	9,929,635	8,414,654	10,749,260
Excess(deficiency) of revenues over expenditures	863,092	(1,659,635)	31,846	(2,183,260)
Ending working capital	5,329,998	2,650,609	5,254,639	3,071,379
Total Funds Applied	$ 12,902,748	$ 12,580,244	$ 13,669,293	$ 13,820,639
Working capital balance requirement	946,594	1,241,204	1,051,832	1,343,658
Amount over policy	$ 4,383,404	$ 1,409,405	$ 4,202,807	$ 1,727,722

CITY OF LUFKIN
HOTEL/MOTEL TAX FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 318,395	$ 376,091	$ 471,543	$ 587,184
Revenues				
Hotel/Motel occupancy tax	1,406,709	1,246,200	1,400,000	1,400,000
Interest Income	6,451	2,000	13,000	13,000
Total Revenues	1,413,160	1,248,200	1,413,000	1,413,000
Total Funds Available	$ 1,731,555	$ 1,624,291	$ 1,884,543	$ 2,000,184
Expenditures				
Miscellaneous services	6,239	4,159	4,159	-
Sundry charges	1,300,427	1,293,200	1,293,200	1,384,000
Total Departmental Expenditures	1,306,666	1,297,359	1,297,359	1,384,000
Excess(deficiency) of revenues over expenditures	106,494	(49,159)	115,641	29,000
Fund balance ending	424,889	326,932	587,184	616,184
Total Funds Applied	$ 1,731,555	$ 1,624,291	$ 1,884,543	$ 2,000,184

CITY OF LUFKIN
CONVENTION SERVICES FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	402,643	391,687	533,723	416,852
Revenues				
Hotel/Motel occupancy tax	$ 646,000	$ 507,000	$ 507,000	$ 553,000
Interest Income	9,672	3,000	22,000	22,000
Other revenues & fees	3,103	55,830	3,800	3,800
Use Fees	148,250	130,000	130,000	130,000
Equipment replacement charges	9,200	8,000	8,000	8,000
Security fees	10,025	12,000	12,000	12,000
Alcoholic Beverage sales	30,285	27,000	27,000	27,000
Total Revenues	856,535	742,830	709,800	755,800
Total Funds Available	$ 1,259,178	$ 1,134,517	$ 1,243,523	$ 1,172,652
Expenditures				
Personnel services	$ 442,954	$ 490,501	$ 482,465	$ 517,559
Supplies	22,122	23,975	55,025	29,415
Equipment maintenance	146,348	72,900	144,100	72,900
Miscellaneous services	113,912	153,649	145,081	161,238
Total Departmental Expenditures	725,336	741,025	826,671	781,112
Excess(deficiency) of revenues over expenditures	131,199	1,805	(116,871)	(25,312)
Fund balance ending	533,842	393,492	416,852	391,540
Total Funds Applied	$ 1,259,178	$ 1,134,517	$ 1,243,523	$ 1,172,652

CITY OF LUFKIN
RECREATION FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ (30,430)	$ (122,543)	$ (39,389)	$ (33,031)
Revenues				
Recreation Classes	46,541	55,068	45,068	45,000
Softball	56,549	82,000	75,000	74,000
Volleyball	890	8,800	-	3,900
Basketball	27,592	29,000	32,754	33,000
Gymnastics	7,496	11,400	11,400	10,000
Football	-	-	-	-
Youth Soccer	97,280	103,000	103,000	103,000
Special events	10,878	14,000	14,000	14,000
Miscellaneous income	17,840	-	-	-
Baseball	47,855	48,000	48,000	65,000
Concessions	105,883	95,000	112,500	115,000
Contributions	10,060	-	-	-
Interest income	46	-	-	-
Total Revenues	428,910	446,268	441,722	462,900
Total Funds Available	$ 398,480	$ 323,725	$ 402,333	$ 429,869
Expenditures				
Personnel services	$ 40,757	$ 43,030	$ 43,048	$ 43,104
Supplies	195,941	180,745	182,661	161,760
Equipment maintenance	22,990	25,900	25,200	23,030
Miscellaneous services	141,358	175,925	169,239	178,902
Capital	7,560	-	15,216	-
Transfers	29,564	-	-	-
Total Expenditures	438,170	425,600	435,364	406,796
Excess(deficiency) of revenues over expenditures	(9,260)	20,668	6,358	56,104
Fund balance ending	(39,690)	(101,875)	(33,031)	23,073
Total Funds Applied	$ 398,480	$ 323,725	$ 402,333	$ 429,869

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Expenditures by Activity				
Softball	$ 73,266	$ 75,820	$ 72,420	$ 81,210
Volleyball	314	6,665	6,656	2,120
Basketball	18,500	28,800	28,140	30,400
Football	-	-	-	-
Gymnastics	7,147	10,300	10,300	7,200
Special events	5,754	13,730	7,600	10,500
Recreation classes	39,635	49,500	39,460	38,255
Baseball	78,280	66,230	97,680	64,637
Concessions	113,164	110,005	112,358	110,244
Youth Soccer	72,546	64,550	60,750	62,230
Transfers	29,564	-	-	-
Total Departmental Expenditures	438,170	425,600	435,364	406,796
Excess(deficiency) of revenues over expenditures	(9,260)	20,668	6,358	56,104
Fund balance ending	(39,690)	(101,875)	(33,031)	23,073
Total Funds Applied	$ 398,480	$ 323,725	$ 402,333	$ 429,869
Policy reserve	54,771	53,200	53,200	50,850
Amount over policy	$ (94,461)	$ (155,075)	$ (86,231)	$ (27,777)

CITY OF LUFKIN
PINES THEATER FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 46,394	$ 51,368	$ 55,782	$ 64,546
Revenues				
Concessions	-	-	-	-
Use Fees	5,329	-	-	-
Alcoholic Beverage Sales	2,675	5,000	3,000	2,000
Miscellaneous	-	-	-	-
Hotel/Motel Tax Fund	30,500	30,500	30,500	35,000
Admissions/ Ticket Sales	-	-	-	-
Interest income	1,126	-	2,500	-
Total Revenues	39,630	35,500	36,000	37,000
Total Funds Available	$ 86,024	$ 86,868	$ 91,782	$ 101,546
Expenditures				
Supplies	$ 3,963	$ 4,100	$ 2,450	$ 2,450
Equipment maintenance	660	8,000	7,000	7,000
Miscellaneous services	20,124	17,786	17,786	17,786
Capital outlay	5,495	-	-	-
Total Expenditures	30,242	29,886	27,236	27,236
Excess(deficiency) of revenues over expenditures	9,388	5,614	8,764	9,764
Fund balance ending	55,782	56,982	64,546	74,310
Total Funds Applied	$ 86,024	$ 86,868	$ 91,782	$ 101,546

CITY OF LUFKIN
ELLEN TROUT ZOO BUILDING FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 2,444,935	$ 2,482,895	$ 2,721,788	$ 2,624,306
Revenues				
Admission fees	389,653	330,000	357,060	468,305
Safari classes	62,072	54,120	54,000	51,375
Miscellaneous revenues	1,093	345	300	285
Donations	2,603	960	200	1,190
Sale of animals	171	970	100	1,005
Louisiana Pine Snake Grant	49,035	49,655	60,883	106,228
Animal adoption donations	2,500	3,545	1,000	3,530
Interest income	50,495	20,000	100,000	100,000
Total Revenues	557,622	459,595	573,543	731,918
Total Funds Available	$ 3,002,557	$ 2,942,490	$ 3,295,331	$ 3,356,224
Expenditures				
Personnel Services	$ 38,786	$ 52,083	$ 63,883	$ 108,056
Supplies	77,248	91,500	97,405	62,455
Equipment maintenance	86,101	167,965	166,835	289,705
Miscellaneous services	35,341	53,300	53,300	62,540
Capital Outlay	14,729	238,000	289,602	-
Transfers out	28,599	46,506	-	-
Total Expenditures	280,804	649,354	671,025	522,756
Excess(deficiency) of revenues over expenditures	276,818	(189,759)	(97,482)	209,162
Fund balance ending	2,721,753	2,293,136	2,624,306	2,833,468
Total Funds Applied	$ 3,002,557	$ 2,942,490	$ 3,295,331	$ 3,356,224

CITY OF LUFKIN
COURT SECURITY/TECHNOLOGY FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 107,688	$ 74,428	$ 92,036	$ 104,685
Revenues				
Other	$ 21,465	$ 21,000	$ 25,000	$ 25,000
General Fund Transfer	-	-	-	-
Interest income	2,029	-	4,000	4,000
Total Revenues	23,494	21,000	29,000	29,000
Total Funds Available	$ 131,182	$ 95,428	$ 121,036	$ 133,685
Expenditures				
Supplies	$ 25,668	$ 500	$ 577	$ 820
Equipment maintenance	6,660	2,100	1,570	1,670
Miscellaneous services	6,819	12,207	14,204	14,057
Total Expenditures	39,147	14,807	16,351	16,547
Excess(deficiency) of revenues over expenditures	(15,653)	6,193	12,649	12,453
Fund balance ending	92,035	80,621	104,685	117,138
Total Funds Applied	$ 131,182	$ 95,428	$ 121,036	$ 133,685

Technology Fund	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 52,767	$ 37,407	$ 45,097	$ 44,411
Revenues	10,949	9,500	14,500	14,500
Expenditures	18,682	13,642	15,186	15,382
Excess(deficiency) of revenues over expenditures	(7,733)	(4,142)	(686)	(882)
Fund balance ending	45,034	33,265	44,411	43,529
Security Fund				
Beginning Balance	$ 54,921	$ 49,504	$ 46,939	$ 60,274
Revenues	12,545	11,500	14,500	14,500
Expenditures	20,465	1,165	1,165	1,165
Excess(deficiency) of revenues over expenditures	(7,920)	10,335	13,335	13,335
Fund balance ending	47,001	59,839	60,274	73,609
Total Funds Applied	$ 131,182	$ 107,911	$ 121,036	$ 133,685

CITY OF LUFKIN
ANIMAL CONTROL-KURTH GRANT FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 121,140	$ 99,837	$ 87,344	$ 81,206
Revenues				
Other	38,612	55,000	55,000	55,000
Interest income	2,057	500	5,000	5,000
Total Revenues	40,669	55,500	60,000	60,000
Total Funds Available	$ 161,809	$ 155,337	$ 147,344	$ 141,206
Expenditures				
Miscellaneous services	$ 16,304	$ -	$ -	$ -
Supplies	4,354	-	10,585	-
Repairs	$ 3,308		$ 5,553	-
Transfer to general fund	50,500	50,500	50,000	50,000
Total Expenditures and transfers	74,466	50,500	66,138	50,000
Excess(deficiency) of revenues over expenditures	(33,797)	5,000	(6,138)	10,000
Fund balance ending	87,343	104,837	81,206	91,206
Total Funds Applied	$ 161,809	$ 155,337	$ 147,344	$ 141,206

CITY OF LUFKIN
ANIMALS ATTIC GIFT SHOP
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Adjusted	FY2025 Budget
Beginning Balance	$ 106,957	$ 113,306	$ 121,838	$ 112,038
Revenues				
Donations	32,574	10,000	36,500	15,000
Spay / Neuter Contributions	9,330	-	-	-
Interest income	2,510	800	5,200	5,200
Total Revenues	44,414	10,800	41,700	20,200
Total Funds Available	$ 151,371	$ 124,106	$ 163,538	$ 132,238
Expenditures				
Supplies	$ 2,618	$ -	$ -	$ -
Miscellaneous services	26,890	-	51,500	20,000
Total Expenditures	$ 29,508	$ -	$ 51,500	$ 20,000
Excess(deficiency) of revenues over expenditures	14,906	10,800	(9,800)	200
Fund balance ending	121,863	124,106	112,038	112,238
Total Funds Applied	$ 151,371	$ 124,106	$ 163,538	$ 132,238

CITY OF LUFKIN
ECONOMIC DEVELOPMENT FUND
COMPONENT UNIT
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 8,802,654	$ 5,019,823	$ 8,080,595	$ 4,777,507
Revenues				
Sales tax	1,652,349	1,607,109	1,587,387	1,587,387
Rental revenue	-	427,029	-	-
Loan	2,400,000	-	-	-
Miscellaneous	462,614	-	-	-
Interest income	264,274	150,000	220,000	200,000
Total Revenues	4,779,237	2,184,138	1,807,387	1,787,387
Total Funds Available	$ 13,581,891	$ 7,203,961	$ 9,887,982	$ 6,564,894
Expenditures				
Personnel services	$ 271,512	$ 285,670	$ 286,637	$ 295,777
Supplies	14,240	14,565	14,530	13,630
Miscellaneous services	133,862	231,012	231,012	183,314
Capital outlay	-	-	17,000	-
Sundry charges	20,775	14,500	14,500	8,500
Specialized activity	96,000	800,000	800,000	765,000
Debt Service	327,393	610,231	610,231	611,719
General & Administrative	18,990	86,565	86,565	89,811
Transfers	400,000	-	3,050,000	-
Total Expenditures	1,282,772	2,042,543	5,110,475	1,967,751
Excess(deficiency) of revenues over expenditures	3,496,465	141,595	(3,303,088)	(180,364)
Fund balance ending	12,299,119	5,161,418	4,777,507	4,597,143
Total Funds Applied	$ 13,581,891	$ 7,203,961	$ 9,887,982	$ 6,564,894

CITY OF LUFKIN
MARKETING & TOURISM
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Balance	$ 817,873	$ 771,809	$ 616,988	$ 538,074
Revenues				
Contribution from Hotel/Motel Ta	352,500	476,200	476,200	521,000
Souvenier Sales	2,735	-	-	-
Lufkin's Bistro	32,225	30,500	40,250	30,500
July 4th Event	2,940	2,500	2,500	2,500
Ice Skating in the Pines	148,789	140,000	101,033	-
Christmas in the Pines	1,285	2,050	1,220	1,500
Contributions	5,300	-	-	-
Miscellaneous Events	3,330	3,500	3,895	2,500
Interest income	16,340	5,000	32,000	32,000
Total Revenues	565,444	659,750	657,098	590,000
Total Funds Available	$ 1,383,317	$ 1,431,559	$ 1,274,086	$ 1,128,074
Expenditures				
Personnel services	$ 227,897	$ 289,725	265,556	$ 279,334
Supplies	3,789	8,000	8,000	7,200
Maintenance	990	30,871	5,871	6,626
Miscellaneous services	421,711	364,997	324,516	264,409
Sundry charges	200	42,069	42,069	43,664
Transfers	-	-	90,000	
Total Expenditures	654,587	735,662	736,012	601,233
Excess(deficiency) of revenues over expenditures	(89,143)	(75,912)	(78,914)	(11,233)
Fund balance ending	$ 728,730	$ 695,897	$ 538,074	$ 526,841
Total Funds Applied	$ 1,383,317	$ 1,431,559	$ 1,274,086	$ 1,128,074

CITY OF LUFKIN
DEBT SERVICE FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Adjusted	FY2025 Budget
Beginning Balance	$ 2,598,002	$ 2,702,610	$ 2,710,015	$ 1,562,830
Revenues				
Current year collections	2,498,335	1,173,938	1,192,353	1,001,586
Interest income	86,197	-	120,000	40,000
Other-Transfer fromWater/Wastewater Fund	1,870,695	1,861,383	1,861,383	1,866,058
Total Revenues	4,455,227	3,035,321	3,173,736	2,907,644
Total Funds Available	$ 7,053,229	$ 5,737,931	$ 5,883,751	$ 4,470,474
Expenditures				
Principal payments	$ 3,365,000	$ 3,435,000	$ 3,435,000	$ 3,150,000
Interest payments	974,214	879,571	879,571	781,321
Debt service fees	4,000	6,350	6,350	6,350
Total Expenditures	4,343,214	4,320,921	4,320,921	3,937,671
Excess(deficiency) of revenues over expenditures	112,013	(1,285,600)	(1,147,185)	(1,030,027)
Fund balance ending	2,710,015	1,417,010	1,562,830	532,803
Total Funds Applied	$ 7,053,229	$ 5,737,931	$ 5,883,751	$ 4,470,474

CITY OF LUFKIN
EQUIPMENT ACQUISITION AND REPLACEMENT FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Adjusted	FY2025 Budget
Beginning Working Capital	$ 3,718,797	$ 2,917,955	$ 4,540,293	$ 4,394,651
Revenues				
Interest income	75,800	-	180,000	-
Miscellaneous income	722,595	-	-	-
Equipment replacement charge-General Fund	1,205,030	1,205,975	1,205,975	2,164,492
Equipment replacement charge-Water/Wastewater	423,695	397,043	397,043	574,608
Equipment replacement charge-Solid Waste	793,437	661,674	661,674	1,023,179
Total Revenues	3,220,557	2,264,692	2,444,692	3,762,279
Total Funds Available	$ 6,939,354	$ 5,182,647	$ 6,984,985	$ 8,156,930
Expenditures				
Police	$ 79,377	$ 572,400	$ 572,400	$ 95,000
Fire	387,921	323,500	323,500	-
Engineering	180,595	45,540	45,540	-
Inspection Services	-	-	-	45,000
Animal Control	8,338	-	-	-
Streets	307,738	350,000	386,411	1,047,000
Parks	44,107	-	-	-
Zoo	42,214	-	-	-
Fleet Services	-	-	-	-
Utility collections	-	-	-	-
Water distribution	44,280	-	17,363	-
Wastewater treatment	66,150	-	-	-
Sewer Collection	153,024	325,120	325,120	240,000
Solid Waste	1,068,046	415,000	850,000	825,000
Recycling	-	70,000	70,000	78,000
Non Departmental	17,273	-	-	-
Total Expenditures	2,399,063	2,101,560	2,590,334	2,330,000
Excess(deficiency) of revenues over expenditures	821,494	163,132	(145,642)	1,432,279
Ending Working Capital	4,540,291	3,081,087	4,394,651	5,826,930
Total Funds Applied	$ 6,939,354	$ 5,182,647	$ 6,984,985	$ 8,156,930
Expenditures				
Supplies	$ -	$ 120,000	$ 120,000	$ -
Miscellaneous services	17,273	-	-	-
Sundry Charges	-	-	-	-
Capital Outlay	2,381,790	1,981,560	2,470,334	2,330,000
Total expenditures	2,399,063	2,101,560	2,590,334	2,330,000
Total Fund Applied	$ 6,939,354	$ 5,182,647	$ 6,984,985	$ 8,156,930

CITY OF LUFKIN
TECHNOLOGY AMORTIZATION FUND
Fiscal 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Revised	FY2025 Budget
Beginning Working Capital	1,095,128	891,578	882,081	$ 944,659
Revenues				
Equipment replacement charge-General Fund	61,925	100,193	100,193	155,933
Equipment replacement charge-Water/Wastewater	6,455	12,972	12,972	15,234
Equipment replacement charge-Solid Waste	140	1,577	1,577	1,669
Equipment replacement charge-Convention Services	3,725	2,226	2,226	2,458
Equipment replacement charge-Economic Development	1,080	1,182	1,182	1,252
Equipment replacement charge-Ct. Security & Tech	1,330	3,512	3,512	-
Equipment replacement charge-Marketing & Tourism	-	1,507	1,507	1,994
Total Revenues	74,655	123,169	123,169	178,540
Total Funds Available	$ 1,169,783	$ 1,014,747	$ 1,005,250	$ 1,123,199
Expenditures				
General Government	$ 2,636	$ -	$ -	$ 6,550
City Administration	3,171	7,500	7,687	3,300
Finance	10,714	-	1,800	1,650
City Attorney	25	-	-	1,650
Municipal Ct.	3,153	-	-	4,950
Human Resources	3,364	-	-	4,950
Information Technology	26,271	5,520	5,520	-
City Marshall	51	-	-	-
Police	65,135	6,180	8,304	26,400
Fire	23,461	6,680	6,680	32,100
Emergency Management	7,100	-	-	-
Engineering	14,762	3,720	4,290	4,950
Animal Control	5,274	-	7,950	4,950
Streets	3,569	1,740	1,740	1,650
Parks	4,481	1,740	1,740	3,300
Fleet	9,336	-	-	1,650
Zoo	18,403	-	-	6,500
Library	-	-	-	23,050
Utility collections	3,415	1,740	1,740	6,600
Wastewater treatment	5,114	-	2,700	6,600
Water Production	3,448	3,480	3,480	-
Water/Sewer Utilities	5,063	1,740	1,740	3,300
Solid Waste	25	-	-	3,300
Recycling	51	-	-	-
Convention Services	12,210	2,520	2,520	-
Economic Development	51	-	-	3,300
Marketing & Tourism	3,102	-	2,700	-
Transfers	-	-	-	-
Total Expenditures	233,385	42,560	60,591	150,700
Excess(deficiency) of revenues over expenditures	(158,730)	80,609	62,578	27,840
Ending Working Capital	936,398	972,187	944,659	972,499
Total Funds Applied	1,169,783	1,014,747	1,005,250	1,123,199
Expenditures				
Supplies	18,221	$ 42,560	$ 60,591	$ 150,700
Miscellaneous services	215,164	-	-	-
Sundry	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	233,385	42,560	60,591	150,700
Total Funds Applied	$ 1,169,783	$ 1,014,747	$ 1,005,250	$ 1,123,199


CITY OF
Lufkin
TEXAS
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GENERAL FUND

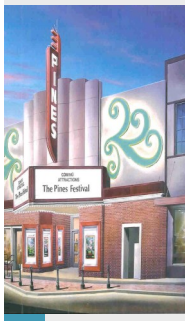
The General Fund is the operating fund of the City and accounts for all revenues and expenditures not accounted for in other funds. It accounts for a wide variety of revenues and finances a broad range of governmental services. Primarily ad valorem taxes, general sales taxes, franchise taxes, charges 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 2025 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 2025, 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".

DESCRIPTION OF SERVICES PROVIDED

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

- Maintaining minutes of City Council meetings and records of the City
- Preparing Council Agenda Packets
- Issuing licenses and permits for alcohol sales and vendors
- Maintain all City vehicle records and registrations
- Conduct Annual Municipal Elections
- The City Council consists of a mayor, elected at-large and six council members, each representing a separate Ward. The Council meets twice a month to address issues brought before it regarding policies and governance. The Council provides policy direction to the City Manager and staff in the delivery of services to the citizens of Lufkin.

2025 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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		**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
Personnel Services		119,042	119,409	129,307	130,390
Benefits		43,802	43,849	47,586	52,747
Supplies		18,368	28,700	35,100	33,200
Maintenance		-	-	1,500	2,900
Miscellaneous Services		88,747	93,076	100,436	87,982
Sundry Charges		8,722	7,000	7,000	5,500
TOTAL		278,681	292,034	320,929	312,719

AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
City Secretary	1	1	1	1
Office Administrator I (formerly 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

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	17,692	21,200	27,700	31,850
Maintenance	-	-	1,500	2,900
Miscellaneous Services	80,853	83,545	94,041	80,319
Sundry Charges	8,722	7,000	7,000	5,500
TOTAL	107,267	111,745	130,241	120,569
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
There are no positions within this division				
FULL TIME				
PART TIME				
TOTAL				

GENERAL FUND

DIVISION: City Secretary

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	119,042	119,409	129,307	130,390
Benefits	43,802	43,849	47,586	52,747
Supplies	676	7,500	7,400	1,350
Miscellaneous Services	7,894	9,531	6,395	7,663
TOTAL	171,414	180,289	190,688	192,150
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
City Secretary	1	1	1	1
Office Administrator (formerly Executive Secretary)	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	0	0	0	0
TOTAL	2	2	2	2

GENERAL FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

- City Administration includes the City Manager who is appointed by the City Council and is the executive officer of the City.
- 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 2025, 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **City Administration**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	607,734	726,358	846,469	749,796
Benefits	187,855	214,933	229,591	237,604
Supplies	13,052	18,870	18,660	16,180
Maintenance	2,403	7,540	6,359	7,140
Miscellaneous Services	31,803	51,218	39,890	48,491
Sundry Charges	31,009	29,400	29,400	34,000
TOTAL	873,856	1,048,319	1,170,369	1,093,211

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
City Manager	1	1	1	1
Asst. City Manager PS/Admin	1	1	-	-
Assistant City Manager	1	1	2	2
Executive Secretary	1	1	1	1
Communications Director	1	1	1	1
Digital Content Manager	1	1	1	1
FULL TIME	6	6	6	6
PART TIME	0	0	0	0
TOTAL	6	6	6	6

SIGNIFICANT CHANGES

FY 24 Revised: Asst. City Manager PS/Admin discontinued. Opened another Assistant City Manager position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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 2024.
- Complete the fiscal year 2023 audit and prepare the Comprehensive Annual Financial Report within the required time frame.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Finance**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	451,708	448,517	473,817	499,398
Benefits	178,762	178,236	198,421	229,319
Supplies	23,166	27,290	24,955	25,270
Maintenance of Equipment	21,288	22,000	22,302	22,325
Miscellaneous Services	147,293	162,504	155,568	156,888
Sundry Charges	75	100	100	-
TOTAL	822,292	838,647	875,163	933,200

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Finance Director (formerly Director of Finance)	1	1	1	1
Finance Manager (formerly Accountant-Senior)	1	1	1	1
Accountant (formerly Accounting Technician-Adv)	4	4	4	2
Accounts Payable Clerk II (formerly Accounting Tech –Entry)	1	1	2	1
Accounts Payable Clerk I	1	1	-	2
Payroll Specialist	-	-	-	1
Billing Clerk III (formerly Accounting Tech Adv-EMS)	2	2	2	2
FULL TIME	9	9	10	10
PART TIME	-	-	-	-
TOTAL	9	9	10	10

SIGNIFICANT CHANGES

FY 24 Revised– Addition of Accounting Journeyman position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	374,931	371,166	393,880	419,925
Benefits	144,926	144,041	163,252	188,323
Supplies	14,815	16,855	15,445	15,595
Maintenance of Equipment	-	-	302	325
Miscellaneous Services	139,448	152,957	146,021	147,410
Sundry Charges	75	100	100	-
TOTAL	674,195	685,119	719,000	771,578

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Finance Director (formerly Director of Finance)	1	1	1	1
Finance Manager (formerly Accountant-Senior)	1	1	1	1
Accountant (formerly Accounting Technician-Adv)	4	4	4	2
Accounts Payable Clerk II (formerly Accounting Tech – Entry)	1	1	2	1
Accounts Payable Clerk I	-	-	-	2
Payroll Specialist	-	-	-	1
FULL TIME	7	7	8	8
PART TIME	-	-	-	-
TOTAL	7	7	8	8

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	76,777	77,351	79,937	79,473
Benefits	33,836	34,195	35,169	40,996
Supplies	8,351	10,435	9,510	9,675
Maintenance of Equipment	21,288	22,000	22,000	22,000
Miscellaneous Services	7,845	9,547	9,547	9,478
TOTAL	148,097	153,528	156,163	161,622

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Billing Clerk III (formerly Accounting Tech Adv-EMS)	2	2	2	2
FULL TIME	2	2	2	2
PART TIME	-	-	-	-
TOTAL	2	2	2	2

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Legal**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	158,701	162,329	167,049	167,352
Benefits	46,673	47,854	50,327	52,938
Supplies	3,580	3,700	1,782	1,550
Maintenance of Equipment	-	-	-	250
Miscellaneous Services	15,110	29,389	25,394	28,680
TOTAL	224,064	243,272	244,552	250,770

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
City Attorney	1	1	1	1
FULL TIME	1	1	1	1
TOTAL	1	1	1	1

SIGNIFICANT CHANGES

GENERAL FUND

TAX DEPARTMENT

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.

WORK PROGRAM

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

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Miscellaneous Services	266,878	310,000	310,000	310,000
TOTAL	266,878	310,000	310,000	310,000
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
There are no positions assigned to this department.				
FULL TIME				
PART TIME				
TOTAL				

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Human Resources**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	252,436	252,366	240,378	255,924
Benefits	100,345	100,624	100,041	116,867
Supplies	18,627	11,500	8,650	8,650
Maintenance	11	2,182	250	250
Miscellaneous Services	35,880	35,159	38,059	48,555
Sundry Charges	24,751	28,125	28,125	28,125
TOTAL	432,210	429,956	415,503	458,371

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Human Resources Director	1	1	1	1
HR Generalist	-	-	-	1
HR Assistant	1	1	1	1
Risk Management Assistant	1	1	1	-
HR Specialist	-	-	-	2
Clerk Senior	-	1	1	-
Clerk Journeyman	2	1	1	-
FULL TIME	5	5	5	5
PART TIME	-	-	-	-
TOTAL	5	5	5	5

SIGNIFICANT CHANGES

FY 2023- Opened Clerk Senior position. Closed one clerk journeyman position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

CITY OF LUFKIN, TEXAS

Building Services

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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 *FTE*	28,470	28,470	28,470
Office Space Footage Cleaned daily perm *PTE*	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

FUND **General** DEPARTMENT **Building Services**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	82,273	101,314	104,162	104,733
Benefits	44,280	48,652	51,008	58,770
Supplies	25,673	35,750	33,374	33,825
Maintenance of Equipment	96,278	109,040	106,325	101,325
Miscellaneous Services	135,757	181,015	177,202	179,782
Capital	-	-	-	-
TOTAL	384,261	475,771	472,071	478,435

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Building Superintendent (formerly Building Maintenance Supervisor)	1	1	1	1
Custodian	2	2	2	2
FULL TIME	3	3	3	3
PART TIME	-	-	-	-
TOTAL	3	3	3	3

SIGNIFICANT CHANGES

FY2023: New position for Building Maintenance Supervisor
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	82,273	101,314	104,162	104,733
Benefits	44,280	48,652	51,008	58,770
Supplies	20,007	28,550	26,506	25,550
Maintenance of Equipment	90,800	97,000	95,000	90,000
Miscellaneous Services	123,382	137,855	135,042	135,322
Capital	-	-	-	-
TOTAL	360,742	413,371	411,718	414,375

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Building Superintendent (formerly Maintenance Supervisor)	1	1	1	1
Custodians	2	2	2	2
FULL TIME	3	3	3	3
PART TIME	-	-	-	-
TOTAL	3	3	3	3

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	1,823	2,000	2,000	2,000
Maintenance of Equipment	5,235	3,500	3,500	3,500
Miscellaneous	19	100	100	100
TOTAL	7,077	5,600	5,600	5,600
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
There are no positions authorized for this division.				
FULL TIME				
PART TIME				
TOTAL				

FUND:

DEPARTMENT: Building Services

DIVISION: Kurth Lake Lodge

DIVISION DESCRIPTION

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	3,843	5,200	4,868	6,275
Maintenance of Equipment	243	8,540	7,825	7,825
Miscellaneous	12,356	43,060	42,060	44,360
TOTAL	16,442	56,800	54,753	58,460

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions authorized for this division.				
FULL TIME **PART TIME**				
TOTAL				

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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 sub-mission	85%	85%	90%

FUND **General** DEPARTMENT **Information Technology**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	437,683	452,617	459,573	482,683
Benefits	168,411	173,949	180,710	206,996
Supplies	132,370	82,610	197,770	48,585
Maintenance of Equipment	155,963	249,750	228,785	224,285
Miscellaneous Services	101,319	115,467	115,960	156,490
Sundry Charges	-	200	50	50
TOTAL	995,746	1,074,593	1,182,848	1,119,089

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
I.T. Director	1	1	1	1
Systems Analyst	2	2	2	-
IT Technician I	4	4	4	2
Network Administrator	-	-	-	1
Server Administrator	-	-	-	1
System Administrator	-	-	-	2
Office Assistant III (formerly Clerk Journeyman)	1	1	1	1
FULL TIME	8	8	8	8
PART TIME	0	0	0	0
TOTAL	8	8	8	8

SIGNIFICANT CHANGES

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

Fiscal Year 2025

CITY OF Lufkin TEXAS EST. 1882

CITY OF LUFKIN, TEXAS

PUBLIC SAFETY

Public Safety Departments include the following:

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

Police Department

CITY OF LUFKIN, TEXAS

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.

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
- 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:

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 streamined as possible

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Police Department**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	6,970,086	7,008,412	7,391,673	7,378,901
Benefits	2,479,636	2,485,604	2,604,513	2,903,387
Supplies	333,155	418,350	382,050	382,840
Maintenance of Equipment	143,796	203,500	196,900	193,855
Miscellaneous Services	642,776	686,652	688,572	982,526
Sundry Charges	191	500	500	500
Capital	-	-	-	-
TOTAL	10,569,640	10,803,018	11,264,208	11,842,009

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Office Administrator II (formerly Administrative Assistant)	1	1	1	2
Emergency Veh Technician (formerly Fleet Manager/IT Tech)	1	1	1	1
Police Lieutenant	4	4	4	3
Police Sergeant	7	7	7	8
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	16
Crime Scene Technician	3	3	3	3
Records Clerk (formerly Clerk Apprentice)	2	2	2	2
Terminal Agency Coordinator	1	1	1	-
Office Assistant II –PT (formerly Clerk Journeyman/Crime Analyst P-T)	1	1	1	1
FULL TIME	102	102	102	103
PART TIME	1	-	1	1
TOTAL	102	102	103	104

SIGNIFICANT CHANGES

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments. Police Lieutenant position closed. Created Sergeant and Communications Operator positions.

Police Department / Administration

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	361,711	363,457	383,528	385,807
Benefits	119,265	120,026	128,449	138,760
Supplies	24,633	29,800	27,150	28,750
Maintenance of Equipment	70,867	86,900	86,116	87,530
Miscellaneous Services	95,915	101,631	103,031	114,475
Sundry Charges	191	500	500	500
Capital	-	-	-	-
TOTAL	672,582	702,314	728,774	755,822

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Office Administrator II (formerly Administrative Assistant)	1	1	1	1
Emergency Veh Technician (formerly Fleet Manager/IT Tech)	1	1	1	1
FULL TIME	4	4	4	4
PART TIME	0	0	0	0
TOTAL	4	4	4	4

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	4,453,298	4,255,125	4,572,769	4,482,756
Benefits	1,541,757	1,479,143	1,596,696	1,763,807
Supplies	273,909	336,550	310,537	309,290
Maintenance of Equipment	58,345	88,400	82,400	69,625
Miscellaneous Services	403,771	444,375	437,395	699,010
TOTAL	6,731,080	6,603,593	6,999,797	7,324,488

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Police Lieutenant	3	3	3	2
Police Sergeant	5	5	5	6
Police Corporal	5	5	5	5
Police Officer—Patrol	48	48	48	48
FULL TIME	61	61	61	61
PART TIME	0	0	0	0
TOTAL	61	61	61	61

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	757,158	811,936	918,086	975,877
Benefits	306,183	318,083	333,263	398,621
Supplies	5,520	9,500	9,500	7,300
Maintenance of Equipment	6,956	17,900	17,900	25,700
Miscellaneous Services	2,843	5,500	5,500	7,500
TOTAL	1,078,660	1,162,919	1,284,249	1,414,998

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Police Communications Supervisor	1	1	1	1
Police Communications Operator	15	15	15	16
FULL TIME	16	16	16	17
PART TIME	-	-	-	-
TOTAL	16	16	16	17

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	1,292,075	1,467,087	1,404,735	1,419,480
Benefits	464,351	519,028	494,771	542,934
Supplies	28,691	42,000	34,363	37,000
Maintenance of Equipment	7,628	10,300	10,484	11,000
Miscellaneous Services	137,092	129,646	137,146	156,441
TOTAL	1,929,837	2,168,061	2,081,499	2,166,855

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 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
Crime Scene Technician	3	3	3	3
Office Assistant II-PT (formerly Clerk Journeyman-CID -PT)	1	1	1	1
FULL TIME	18	18	18	18
PART TIME	1	1	1	1
TOTAL	19	19	19	19

GENERAL FUND

DIVISION: Support Services

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	105,844	110,807	112,555	114,981
Benefits	48,080	49,324	51,334	59,265
Supplies	402	500	500	500
Miscellaneous Services	3,155	5,500	5,500	5,100
TOTAL	157,481	166,131	169,889	179,846

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Records Clerk (formerly Clerk Apprentice)	2	2	2	2
Office Administrator II (formerly Terminal Agency Coordinator)	1	1	1	1
FULL TIME	3	3	3	3
PART TIME	0	0	0	0
TOTAL	3	3	3	3

Fire Department

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 2023-24 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Fire Department**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	6,225,511	6,095,005	6,455,680	6,117,191
Benefits	2,100,738	2,196,836	2,261,894	2,399,021
Supplies	414,172	517,665	525,531	654,773
Maintenance of Equipment	211,121	210,330	238,563	242,788
Miscellaneous Services	604,769	627,634	664,383	978,575
Sundry Charges	1,145	1,000	-	11,000
Capital Outlay	-	-	-	-
TOTAL	9,557,456	9,648,470	10,146,051	10,403,348

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Office Administrator II (formerly Clerk – Senior Level)	1	1	1	1
Fire Battalion Chief/Adm	-	-	-	2
Fire Captain EMS Coordinator	-	-	-	1
Battalion Chief	5	5	5	-
Fire Battalion Chief	-	-	-	3
Fire Captain	16	16	16	12
Fire Driver/Operator (formerly Lieuten-ant)	14	14	14	12
Firefighters	38	38	38	42
Fire Battalion Chief Marshall	-	-	-	1
Emergency Vehicle-Tech	1	1	1	1
FULL TIME	77	77	77	77
PART TIME	0	0	0	0
TOTAL	77	77	77	77

SIGNIFICANT CHANGES

FY 23 Revised: Close Lieutenant position. Closed Captain position. Opened 2 fire fighters position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	608,330	590,476	602,402	624,740
Benefits	206,465	205,385	206,645	224,137
Supplies	20,237	30,440	27,547	25,963
Maintenance of Equipment	21,711	19,910	17,486	45,110
Miscellaneous Services	115,462	140,578	137,507	206,021
Sundry Charges	1,145	1,000	-	11,000
TOTAL	973,350	987,789	991,587	1,136,971

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Office Administrator II (formerly Clerk -Senior Level)	1	1	1	1
Fire Battalion Chief/ Adm (formerly Battalion Chief-Training Officer)	1	1	1	2
Fire Captain-EMS Coordinator	1	1	1	1
Fire Captain-Logistics Officer	1	1	1	-
Emergency Vehicle-Tech	1	1	1	1
FULL TIME	7	7	7	7
PART TIME	0	0	0	0
TOTAL	7	7	7	7

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	5,507,934	5,394,982	5,740,054	5,379,149
Benefits	1,859,168	1,955,764	2,018,580	2,135,380
Supplies	388,019	478,620	489,754	621,080
Maintenance of Equipment	189,305	187,520	218,702	194,748
Miscellaneous Services	482,533	480,024	522,177	767,913
TOTAL	8,426,959	8,496,910	8,989,267	9,098,270

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Fire Battalion Chief	3	3	3	3
Captain	15	15	14	12
Fire Driver/Operator (formerly Lieutenant)	15	15	14	12
Firefighter	36	36	38	42
FULL TIME	69	69	69	69
PART TIME	0	0	0	0
TOTAL	69	69	69	69

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	109,247	109,547	113,224	113,302
Benefits	35,105	35,687	36,669	39,504
Supplies	5,916	8,605	8,230	7,730
Maintenance of Equipment	105	2,900	2,375	2,930
Miscellaneous Services	6,774	7,032	4,699	4,641
TOTAL	157,147	163,771	165,197	168,107
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
Fire Battalion Chief—Marshall	1	1	1	1
FULL TIME	1	1	1	1
PART TIME	0	0	0	0
TOTAL	1	1	1	1

Fiscal Year 2025



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.

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.

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.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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

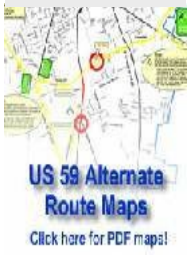
FUND **General** DEPARTMENT **Municipal Court**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	119,167	145,030	149,212	150,502
Benefits	59,543	65,910	69,183	79,325
Supplies	9,313	10,840	11,830	10,450
Miscellaneous Services	99,631	115,935	115,997	118,495
TOTAL	287,654	337,715	348,388	359,772

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Court Administrator	1	1	1	1
Juvenile Case Manager	1	1	1	1
Court Clerk	2	2	2	2
FULL TIME	4	4	4	4
PART TIME	0	0	0	0
TOTAL	4	4	4	4

SIGNIFICANT CHANGES

FY23 Revised– Addition of Juvenile Case Manager position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.



Emergency Management

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **General** DEPARTMENT **Emergency Management**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	23,582	500	1,330	145
Miscellaneous Services	19,576	31,918	23,820	29,389
TOTAL	43,158	32,418	25,150	29,534

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no authorized positions for this department				
FULL TIME **PART TIME**				
TOTAL				

SIGNIFICANT CHANGES

Fiscal Year 2025



CITY OF LUFKIN, TEXAS

Animal Services

GENERAL FUND

MISSION

The mission of the Lufkin Animal Services 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 Services 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Animal Services**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	466,119	553,131	497,533	536,975
Benefits	192,152	230,313	227,279	273,269
Supplies	95,527	185,380	198,018	193,375
Maintenance of Equipment	29,781	23,680	23,000	26,700
Miscellaneous Services	122,843	143,786	176,403	145,309
TOTAL	906,422	1,136,290	1,122,233	1,175,628

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Animal Services Manager	-	-	1	1
Animal Control Director	1	1	-	-
Animal Service Interim Director	1	1	-	-
Office Assistant III (formerly Clerk Journeyman)	1	1	1	1
Rescue Coordinator	1	1	1	1
Animal Control Officer	3	3	3	3
Laborer I	8	8	8	8
FULL TIME	15	15	14	14
PART TIME	-	-	-	-
TOTAL	15	15	14	14

SIGNIFICANT CHANGES

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 Animal.Care officer.
FY24 Revised– Closed Animal Control Director and Animal Service Interim Director. Opened Animal Services Manager.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

Fiscal Year 2025

CITY OF LUFKIN, TEXAS

PUBLIC WORKS

Public Works Departments include the following:

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

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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 Reveiewd 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%

FUND **General** DEPARTMENT **Engineering Services**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	894,168	1,027,880	934,466	1,097,177
Benefits	344,271	384,819	381,933	468,370
Supplies	40,439	65,560	60,060	43,985
Maintenance of Equipment	23,062	41,985	40,280	40,795
Miscellaneous Services	82,277	128,071	139,461	172,521
Sundry	410	600	534	600
TOTAL	1,384,627	1,648,915	1,556,734	1,823,448

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Director of Engineering Services /City Engineer	1	1	1	1
Engineer in Training	1	1	1	1
Office Administrator I (formerly Clerk - Sr. Level)	1	1	1	1
Field Surveying Associate	1	1	1	1
Engineering Technician	1	1	1	1
GIS Coordinator	1	1	1	1
Engineering Associate	1	1	1	1
Construction Inspector	2	2	2	2
Chief Building Official	1	1	1	1
Office Assistant III (formerly Clerk Journeyman-Inspections)	1	1	1	1
Plan Review	1	1	1	1
Building Inspector I	2	2	2	1
Building Inspector II	-	-	-	1
Code Enforcement Officer I (formerly Code Enforcement Officer-Inspections)	3	3	3	2
Code enforcement Officer II	-	-	-	1
City Planner	1	1	1	1
Planning Assistant (formerly Sr. Clerk Planner Asst)	1	1	1	1
FULL TIME	19	19	19	19
PART TIME	-	-	-	-
TOTAL	19	19	19	19

SIGNIFICANT CHANGES

FY2023: Added 1 Code Enforcement Officer position.
FY2023 Revised: Transferred position for Construction Inspector from Street dept. Added Engineer In Training position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	464,241	531,152	470,498	585,028
Benefits	164,619	189,770	186,101	238,291
Supplies	12,581	11,745	11,165	11,340
Maintenance of Equipment	20,221	35,605	34,060	26,090
Miscellaneous Services	31,038	60,075	76,480	74,482
Sundry Charges	105	200	150	200
TOTAL	692,805	828,547	778,454	935,431

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Director of Engineering Services / City Engineer	1	1	1	1
Engineer in Training	1	1	1	1
Office Administrator I (formerly Clerk - Sr. Level)	1	1	1	1
Field Surveying Associate	1	1	1	1
Engineering Technician	1	1	1	1
GIS Coordinator	1	1	1	1
Engineering Associate	1	1	1	1
Construction Inspector	2	2	2	2
FULL TIME	9	9	9	9
PART TIME	-	-	-	-
TOTAL	9	9	9	9

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	313,256	379,334	343,353	390,585
Benefits	136,679	152,458	151,158	180,303
Supplies	25,679	51,025	46,510	29,955
Maintenance of Equipment	2,321	5,730	5,570	14,030
Miscellaneous Services	41,222	54,145	49,795	82,941
Sundry Charges	105	200	200	200
TOTAL	519,262	642,892	596,586	698,014

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Chief Building Official	1	1	1	1
Office Assistant III (formerly Clerk Journeyman-Inspections)	1	1	1	1
Plan Review	1	1	1	1
Building Inspector I	2	2	2	1
Building Inspector II	-	-	-	1
Code Enforcement Officer I (formerly Code Enforcement Officer-Inspections)	3	3	3	2
Code enforcement Officer II	-	-	-	1
FULL TIME	8	8	8	8
PART TIME	-	-	-	-
TOTAL	8	8	8	8

GENERAL FUND

DIVISION: Planning & Zoning

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 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.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	116,671	117,394	120,615	121,564
Benefits	42,973	42,591	44,674	49,776
Supplies	2,179	2,790	2,385	2,690
Maintenance of Equipment	520	650	650	675
Miscellaneous Services	10,017	13,851	13,186	15,098
Sundry Charges	200	200	184	200
TOTAL	172,560	177,476	181,694	190,003

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
City Planner	1	1	1	1
Planning Assistant (formerly Sr. Clerk Pl Asst.)	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	-	-	-	-
TOTAL	2	2	2	2



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.

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.

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.

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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 inspec-tion	14,475	16,250	17,175
Open channels cleaned within 3 weeks of inspection 80% of time	87%	89%	90%

FUND **General** DEPARTMENT **Street Department**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	1,225,579	1,222,649	1,141,792	1,255,870
Benefits	479,178	552,325	542,219	657,241
Supplies	229,283	288,020	261,831	265,786
Maintenance of Equipment	1,199,203	1,674,150	1,714,702	1,724,150
Miscellaneous Services	970,773	1,000,950	1,078,672	1,323,103
Capital	26,216	35,000	36,000	-
TOTAL	4,130,232	4,773,094	4,775,216	5,226,150

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Street Superintendent (formerly Director of Street)	1	1	1	1
Assistant St. Superintendent	1	1	1	1
Office Assistant III (formerly Clerk Journeyman)	1	1	1	1
Crew Leader III	3	3	3	3
Crew Leader II	3	3	3	3
Equipment Operator I (formerly Light Equipment Operator)	2	2	2	2
Equipment Operator II (formerly Heavy Equipment Operator)	3	3	3	3
Sign Technician (formerly General Craftsman)	1	1	1	1
Maintenance Worker III (formerly Concrete Technician)	1	1	1	1
Driver I (formerly Driver II)	8	8	8	8
Laborer I (formerly Mowing Technician)	2	2	2	2
Laborer II (formerly Maintenance Worker & Utility Technician)	4	4	4	6
Utility Technician	2	2	2	-
Laborer I (Seasonal part-time)	1	1	1	1
FULL TIME	32	32	32	32
PART TIME	1	1	1	1
TOTAL	33	33	33	33

SIGNIFICANT CHANGES

FY2023: Maintenance worker position added.
FY2023 Revised: Construction Inspector position transferred to Engineering.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	163,143	164,096	158,107	171,169
Benefits	63,023	61,864	60,497	74,381
Supplies	6,589	6,415	6,181	6,251
Miscellaneous Services	15,837	19,126	20,746	83,324
Maintenance	219	-	-	-
TOTAL	248,811	251,501	245,531	335,125

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Street Superintendent	1	1	1	1
Assistant Street Superintendent	1	1	1	1
Office Assistant III (formerly Clerk Journeyman)	1	1	1	1
FULL TIME	3	3	3	3
PART TIME	-	-	-	-
TOTAL	3	3	3	3



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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	305,898	290,791	277,824	300,576
Benefits	124,858	133,829	133,032	158,682
Supplies	38,670	54,680	49,800	50,550
Maintenance of Equipment	235,137	319,150	299,150	339,150
Miscellaneous Services	76,651	77,064	77,314	162,092
TOTAL	781,214	875,514	837,120	1,011,050

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Crew Leader III	1	1	1	1
Crew Leader II	1	1	1	1
Equipment Operator II (formerly Heavy Equipment Operator)	1	1	1	1
Maintenance Worker III (formerly Concrete Technician)	1	1	1	1
Driver I (formerly Driver II)	1	1	1	1
Laborer II (formerly Utilities Technician & Maintenance Worker)	2	2	2	3
Maintenance Worker	1	1	1	-
FULL TIME	8	8	8	8
PART TIME	-	-	-	-
TOTAL	8	8	8	8



GENERAL FUND

DIVISION: Street Maintenance

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	384,800	406,409	375,004	422,029
Benefits	156,074	193,033	189,160	229,099
Supplies	87,098	108,535	101,900	101,935
Maintenance of Equipment	900,667	1,265,000	1,318,552	1,285,000
Miscellaneous Services	800,511	830,971	832,971	939,235
TOTAL	2,329,150	2,803,948	2,817,578	2,977,298
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
Equipment Operator II (formerly Heavy Equipment Operator)	2	2	2	2
Crew Leader II	2	2	2	2
Crew Leader III	1	1	1	1
Equipment Operator I (formerly Light Equipment Operator)	1	1	1	1
Driver I (formerly Driver II)	5	5	5	5
FULL TIME	11	11	11	11
PART TIME	-	-	-	-
TOTAL	11	11	11	11



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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	371,738	361,353	330,857	362,096
Benefits	135,223	163,599	159,530	195,079
Supplies	96,926	118,390	103,950	107,050
Maintenance of Equipment	63,180	90,000	97,000	100,000
Miscellaneous Services	77,774	35,000	36,000	-
TOTAL	771,057	842,131	874,978	902,677

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Crew Leader III	1	1	1	1
Sign Technician (formerly General Craftsman)	1	1	1	1
Equipment Operator I (formerly Equipment Operator II)	1	1	1	1
Driver I (formerly Driver II)	2	2	2	2
Laborer I (formerly Mowing Technician)	2	2	2	2
Laborer II (formerly Maintenance Worker)	3	3	3	3
Labor-Part Time Seasonal	1	1	1	1
FULL TIME	10	10	10	10
PART TIME	1	1	1	1
TOTAL	11	11	11	11

CITY OF Lufkin TEXAS EST. 1882

CITY OF LUFKIN, TEXAS

Fleet Services

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Fleet Services**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	305,980	359,834	346,001	379,692
Benefits	127,419	146,425	147,658	174,694
Supplies	22,884	29,350	24,080	27,445
Maintenance of Equipment	8,582	10,200	10,549	8,000
Miscellaneous Services	19,098	21,817	21,542	83,464
Sundry Charges	-19,156	-	-	-
TOTAL	464,807	567,626	549,830	673,295

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Fleet Operations Superintendent (formerly Fleet Operations Manager)	1	1	1	1
Fleet Tech IV (formerly Lead Equipment Mechanic)	1	1	1	1
Office Administrator I (formerly Warehouse Clerk)	1	1	1	1
Fleet Tech III (formerly Equipment Mechanic)	3	3	3	1
Fleet Tech II	-	-	-	2
Fleet Tech I (formerly Fleet Service Tech)	1	2	2	2
FULL TIME	7	8	8	8
PART TIME	-	-	-	-
TOTAL	7	8	8	8

SIGNIFICANT CHANGES

FY 2024: Addition of Service Tech position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

The Cultural and Recreational Departments include the following:

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



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

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 Budget
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%

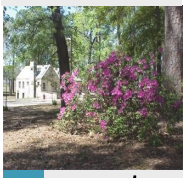
FUND **General** DEPARTMENT **Parks and Recreation**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	1,000,695	1,106,272	1,125,981	1,141,647
Benefits	426,669	459,395	478,617	549,349
Supplies	94,821	113,650	113,250	118,330
Maintenance of Equipment	62,431	70,050	69,650	102,550
Miscellaneous Services	355,859	398,658	493,552	466,363
Sundry Charges	70	80	80	80
TOTAL	1,940,545	2,148,105	2,281,130	2,378,319

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Parks & Reccreation Director (formerly Director of Parks & Recreation)	1	1	1	1
Deputy Director of Recreation	1	1	1	1
Office Administrator I (formerly Office Manager)	1	1	1	1
Office Assistant II (formerly Recreation Office Manager Assistant)	-	1	1	1
Admissions Clerk (formerly P&R Center Clerk)	1	1	1	1
Athletic Programs Coordinator	1	1	1	1
Athletic PGRMS Superintendent	1	1	1	1
Parks Superintendent	1	1	1	1
Crew Leader I	2	2	2	2
Crew Leader II	1	1	1	1
Laborer I (formerly Laborer)	14	14	14	13
Maintenance Worker I (formerly Laborer)	-	-	-	1
Custodian	1	1	1	1
Electrician I (formerly Electric Utility)	1	1	1	1
Pool Supervisor (PT)	1	1	1	1
Lifeguard (P/T)	8	8	8	8
League Supervisor (P/T)	2	2	2	2
FULL TIME	27	27	27	27
PART TIME	11	11	11	11
TOTAL	38	38	38	38

SIGNIFICANT CHANGES

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 postion. Addition Office Manager Assistant position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.



GENERAL FUND

DIVISION: Administration



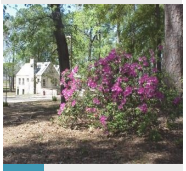
Bronaugh Park

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.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	299,879	405,005	412,879	415,711
Benefits	117,566	137,478	143,620	161,749
Supplies	5,032	5,500	5,100	14,300
Miscellaneous Services	22,066	28,235	86,529	28,756
Sundry Charges	70	80	80	80
TOTAL	444,613	576,298	648,208	620,596

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Parks & Reccreation Director (formerly Director of Parks & Recreation)	1	1	1	1
Deputy Director of Recreation	1	1	1	1
Office Administrator I (formerly Office Manager)	1	1	1	1
Office Assistant II (formerly Recreation Office Manager Assistant)	-	1	1	1
Admissions Clerk (formerly P&R Center Clerk)	1	1	1	1
Athletic Programs Coordinator	1	1	1	1
Athletic PGRMS Superintendent	1	1	1	1
League Supervisor (P/T)	2	2	2	2
Pool Supervisor (P/T)	1	1	1	1
Lifeguard (P/T)	8	8	8	8
FULL TIME	7	7	7	7
PART TIME	11	11	11	11
TOTAL	18	18	18	18



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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	700,816	701,267	713,102	725,936
Benefits	309,103	321,917	334,997	387,600
Supplies	89,789	108,150	108,150	104,030
Maintenance of Equipment	62,431	70,050	69,650	102,550
Miscellaneous Services	333,793	370,423	407,023	437,607
TOTAL	1,495,932	1,571,807	1,632,922	1,757,723

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Parks Superintendent	1	1	1	1
Crew Leader I	2	2	2	2
Crew Leader II	1	1	1	1
Laborer I (formerly Laborer)	14	14	14	13
Maintenance Worker I (formerly Laborer)	-	-	-	1
Custodian	1	1	1	1
Electrician I (formerly Electric Utility)	1	1	1	1
FULL TIME	20	20	20	20
PART TIME	-	-	-	-
TOTAL	20	20	20	20



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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **General** DEPARTMENT **Ellen Trout Zoo**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	1,037,044	1,193,926	1,169,053	1,223,684
Benefits	453,168	489,017	504,555	601,545
Supplies	269,984	300,860	284,710	284,630
Maintenance of Equipment	7,643	5,110	5,640	5,700
Miscellaneous Services	202,365	226,630	248,405	225,907
TOTAL	1,970,204	2,215,543	2,212,363	2,341,466

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Zoo Director	1	1	1	1
Zoo Education Coordinator (formerly Education Services Director)	1	1	1	1
General Curator	1	1	1	1
Veterinarian	1	1	1	1
Veterinary Technician	1	1	1	1
Office Assistant III (formerly Clerk Journeyman)	1	1	1	1
Collections Manager	2	2	2	2
Assistant Collection Manager	1	1	1	-
Zoo Keepers	11	13	13	14
Crewleader II	1	1	1	1
Maintenance Worker I	3	3	3	3
Admissions Clerk (formerly Cashier)	2	2	2	2
Office Assistant I (P/T)	1	1	1	1
Zoo Interpreter (formerly Educator / Interpreter)	1	1	1	1
Seasonal Zoo Attendants (P/T)	1	1	1	1
FULL TIME	27	29	29	29
PART TIME	2	2	2	2

SIGNIFICANT CHANGES

FY 23: Add two new Zoo Keepers positions. Close two Collection Managers positions.
FY23 Revised- Add Zoo Veterinary Technician. Closed 1 Zoo Keeper position.
FY24: Opened 2 new Zoo Keeper positions.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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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 2023-2024 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **General** DEPARTMENT **Kurth Memorial Library**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	343,658	364,125	376,712	386,120
Benefits	143,701	150,573	155,254	180,724
Supplies	9,446	137,055	136,135	12,350
Maintenance of Equipment	46,993	37,365	42,845	39,075
Miscellaneous Services	63,377	88,735	83,657	68,957
TOTAL	607,175	777,853	794,603	687,226

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Library Manager (formerly Library Director)	1	1	1	1
Library Assistant Manager (formerly Assistant Library Director)	1	1	1	1
Circulation Clerk (formerly Clerk-Entry Level)	2	2	2	2
Cataloging Supervisor (formerly Library Assistant)	1	1	1	1
Circulation Supervisor (formerly Clerk Apprentice)	1	1	1	1
Program Coordinator (formerly Library Assistant IT-Tech)	1	1	1	1
Circulation Aide (formerly Library Aide) (Part time)	4	5	4	3
Genealogy Aide –PT (formerly Library Assistant) (Summer-PT)	1	1	1	1
Reading Assistant (Summer PT)	-	-	-	1
Custodian	1	1	1	1
FULL TIME	8	8	8	8
PART TIME	5	6	5	5
TOTAL	13	14	13	13

SIGNIFICANT CHANGES

FY2023 Revised: Addition 1 Library Aide-Part Time position.
FY2024: Addition 1 Library Aide-Part Time position.
FY2024 Revised: Library Aide PT position closed.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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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 2025 are the following items:

Unemployment Insurance Claims	$	10,000
Liability Insurance Premium	$	197,000
Angelina Arts Alliance	$	45,000
Contingency Amount	$	175,200
Retiree Insurance Premium Transfer	$	165,500

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	-	1,314,353	649,644	583,022
Benefits	-	167,409	10,000	10,000
Supplies	-	4,000	4,000	4,000
Maintenance	87,408	93,000	93,000	93,000
Miscellaneous Services	315,326	417,200	417,200	417,200
Sundry Charges	84,018	124,161	194,115	124,161
Transfer	6,820,000	2,165,000	4,165,500	3,795,000
Capital	459,857	-	-	-
TOTAL	7,766,609	4,285,623	5,533,459	5,026,383

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

SIGNIFICANT CHANGES

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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.

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CITY OF Lufkin TEXAS EST. 1882

CITY OF LUFKIN, TEXAS

Utility Collections

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 meteres 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **Water / Wastewater** DEPARTMENT **Utility Collections**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	337,856	400,714	391,107	399,772
Benefits	167,126	181,370	170,522	190,110
Supplies	104,531	138,430	125,941	125,730
Maintenance of Equipment	31,602	56,320	58,020	58,320
Miscellaneous Services	41,847	60,386	58,092	54,105
TOTAL	682,962	837,220	803,682	828,037

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Office Administrator I	-	-	1	1
Utility Billing Manager (formerly Utility Collection Supervisor)	1	1	-	1
Billing Clerk II (formerly Accounting Tech Entry)	2	2	1	-
Billing Clerk I (formerly Utility Billing Clerk)	3	3	3	3
Meter Maintenance Supervisor (formerly Crew Leader III)	1	1	1	1
Maintenance Worker I	2	2	2	2
Meter Reader	2	2	2	2
FULL TIME	11	11	10	10
PART TIME	-	-	-	-
TOTAL	11	11	10	10

SIGNIFICANT CHANGES

FY24 Revised: Utility Collections Supervisor position closed. Transferred one Account Tech Entry to Office Administrator I.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments. Billing Clerk II position closed. Created Utility Billing Manager position.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	164,078	223,271	226,099	227,814
Benefits	86,202	99,845	89,467	94,719
Supplies	83,293	101,530	101,041	100,830
Maintenance of Equipment	4,994	10,480	12,180	12,480
Miscellaneous Services	6,969	14,879	11,770	11,969
TOTAL	345,536	450,005	440,557	447,812

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Office Administrator I	-	-	1	1
Utility Billing Manager (formerly Utility Collection Supervisor)	1	1	-	1
Billing Clerk II (formerly Accounting Tech Entry)	2	2	1	-
Billing Clerk I (formerly Utility Billing Clerk)	3	3	3	3
FULL TIME	6	6	5	5
PART TIME	-	-	-	-
TOTAL	6	6	5	5

CITY OF LUFKIN TEXAS EST. 1882

CITY OF LUFKIN, TEXAS

Utility Collections / Meter Reading

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	173,778	177,443	165,008	171,958
Benefits	80,924	81,525	81,055	95,391
Supplies	21,238	36,900	24,900	24,900
Maintenance of Equipment	26,608	45,840	45,840	45,840
Miscellaneous Services	34,878	45,507	46,322	42,136
TOTAL	337,426	387,215	363,125	380,225

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Meter Maintenance Supervisor (formerly Crew Leader III)	1	1	1	1
Meter Maintenance Worker	2	2	2	2
Meter Reader	2	2	2	2
FULL TIME	5	5	5	5
PART TIME	-	-	-	-
TOTAL	5	5	5	5

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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 Cl2 scale drum holders



Wastewater Treatment Plant Aeration Basin

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **Water / Wastewater** DEPARTMENT **Wastewater Treatment**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	740,625	777,093	682,747	800,630
Benefits	315,614	331,681	305,817	386,482
Supplies	554,853	836,250	625,950	634,970
Maintenance of Equipment	236,214	239,270	371,098	349,124
Miscellaneous Services	678,095	1,021,856	875,136	971,509
TOTAL	2,525,401	3,236,150	2,890,748	3,142,715

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
WWTP Superintendent	1	1	1	1
Office Administrator I (formerly Administrative Assistant)	1	1	1	1
Pretreatment Manager (formerly Environmental Manager)	1	1	1	1
Pretreatment Technician (formerly Environmental Compliance Tech)	1	1	1	1
Plant Operator I (formerly Operator II&III)	5	5	5	3
Plant Operator II	-	-	-	3
Crew Leader III	1	1	1	1
Driver III (formerly Driver II)	1	1	1	1
Maintenance Worker I	3	3	3	3
Maintenance Worker III (formerly Maintenance Mechanic)	2	2	2	2
Grounds Maintenance (Summer)	1	1	1	1
Lab Manager	1	1	1	1
Lab Technician (formerly Microbiologist Journeyman)	1	1	1	1
FULL TIME	18	18	18	19
PART TIME	1	1	1	1
TOTAL	19	19	19	20

SIGNIFICANT CHANGES

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	184,282	207,653	155,095	209,232
Benefits	78,223	83,028	73,137	97,488
Supplies	10,801	16,500	12,800	16,500
Maintenance of Equipment	1,664	5,270	34,770	5,924
Miscellaneous Services	477,979	757,287	658,567	682,654
TOTAL	752,949	1,069,738	934,369	1,011,798

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
WWTP Superintendent	1	1	1	1
Office Administrator I (formerly Administrative Assistant)	1	1	1	1
Pretreatment Manager (formerly Environmental Manager)	1	1	1	1
Pretreatment Technician (formerly Environmental Compliance Tech)	1	1	1	1
FULL TIME	4	4	4	4
PART TIME	-	-	-	-
TOTAL	4	4	4	4

WATER / WASTEWATER FUND

DIVISION: Operations

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	206,355	209,174	220,297	206,757
Benefits	90,009	91,685	87,940	103,037
Supplies	465,118	697,200	508,500	509,000
Miscellaneous Services	31,419	35,000	32,000	38,000
TOTAL	792,901	1,033,059	848,737	856,794

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Plant Operator I (formerly Operator II&III)	5	5	5	3
Plant Operator II	-	-	-	3
FULL TIME	5	5	5	6
PART TIME	-	-	-	-
TOTAL	5	5	5	6

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	264,872	273,996	218,698	294,443
Benefits	110,637	120,401	106,422	142,458
Supplies	44,462	91,200	73,500	79,000
Maintenance of Equipment	234,550	234,000	336,328	323,200
Miscellaneous Services	69,913	54,569	59,56999	125,855
Capital Outlay	-	30,000	30,000	-
TOTAL	724,434	804,166	824,517	964,956

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Crew Leader III	1	1	1	1
Driver III (formerly Driver II)	1	1	1	1
Maintenance Worker I	3	3	3	3
Maintenance Worker III (formerly Maintenance Mechanic)	2	2	2	2
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	7	7	7	7
PART TIME	1	1	1	1
TOTAL	8	8	8	8

WATER / WASTEWATER FUND

DIVISION: Laboratory

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	85,116	86,270	88,657	90,198
Benefits	36,745	36,567	38,318	43,499
Supplies	34,472	31,350	31,150	30,470
Maintenance of Equipment	-	-	-	20,000
Miscellaneous Services	98,784	175,000	125,000	125,000
TOTAL	255,117	329,187	283,125	309,167

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Lab Manager	1	1	1	1
Lab Technician (formerly Microbiologist Journeyman)	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	-	-	-	-
TOTAL	2	2	2	2

CITY OF LUFKIN, TEXAS

Water Production

WATER / WASTEWATER FUND

MISSION

The 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.



Water Storage Tank on Whitehouse Drive

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 2025 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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **Water / Wastewater** DEPARTMENT **Water Production**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	106,957	154,008	154,073	157,461
Benefits	54,692	66,080	66,244	79,344
Supplies	383,614	449,400	449,900	472,600
Maintenance of Equipment	231,794	216,500	220,940	187,000
Miscellaneous Services	1,313,949	1,435,263	1,474,978	1,527,139
Capital Outlay	-	-	-	14,400
TOTAL	2,091,006	2,321,251	2,366,135	2,437,944

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Water Production Superintendent (formerly Water Plant Chief Operator)	1	1	1	1
Plant Operator I (formerly Operator II&III)	1	1	2	2
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	2	2	3	3
PART TIME	1	1	1	1
TOTAL	3	3	4	4

SIGNIFICANT CHANGES

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	106,957	154,008	154,073	157,461
Benefits	54,692	66,080	66,244	79,344
Supplies	357,935	418,400	420,900	438,600
Miscellaneous Services	1,308,743	1,430,342	1,470,057	1,473,363
TOTAL	1,828,327	2,068,830	2,111,274	2,148,768

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Water Production Superintendent (formerly Water Plant Chief Operator)	1	1	1	1
Plant Operator I (formerly Operator II&III)	1	1	2	2
Grounds Maintenance (Summer)	1	1	1	1
FULL TIME	2	2	3	3
PART TIME	1	1	1	1
TOTAL	3	3	4	4

WATER / WASTEWATER FUND

DIVISION: Maintenance

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	25,679	31,000	29,000	34,000
Maintenance of Equipment	231,794	216,500	220,940	187,000
Miscellaneous Services	5,206	4,921	4,921	53,776
TOTAL	262,679	252,421	254,861	289,176

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME **PART TIME**				
TOTAL				

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CITY OF LUFKIN, TEXAS

Water/Sewer Utilities

WATER / WASTEWATER FUND

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.

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 these functions in as timely and accurate manner as possible.

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.

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WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **Water / Wastewater** DEPARTMENT **Water / Sewer Utilities**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	1,372,299	1,589,573	1,354,769	1,554,849
Benefits	543,779	620,871	606,868	716,125
Supplies	286,832	350,060	303,950	276,350
Maintenance of Equipment	888,176	913,150	904,550	916,900
Miscellaneous Services	501,777	519,263	498,600	562,504
TOTAL	3,592,863	3,992,917	3,668,737	4,036,728

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Utilities Director (formerly Director of Utilities)	1	1	1	1
Water/Sewer Superintendent (Formerly Assistant Director)	1	1	1	1
Office Administrator (formerly Warehouse Clerk)	1	1	1	1
Office Assistant III (formerly Administrative Assistant)	1	1	1	1
Water Utility Customer Service Inspector	1	1	1	-
Crew Leader II	2	2	2	2
Crew Leader III	2	2	2	2
Laborer I	5	5	5	12
Maintenance Worker	6	6	6	-
Equipment Operator I (formerly Light Equipment Operator)	5	5	5	5
Equipment Operator II (formerly Heavy Equipment Operator)	3	3	3	3
PLC Technician (formerly PLC Advance Tech)	1	1	1	1
Field Supervisor (formerly Construction & Maintenance Supervisor)	-	-	-	2
Construction Supervisor	1	1	1	-
Maintenance Supervisor	1	1	1	-
Electrician I (formerly Elect Utility Journeyman)	1	1	1	1
Lift Station Operator	1	1	1	1
FULL TIME	33	33	33	33
PART TIME	-	-	-	-
TOTAL	33	33	33	33

SIGNIFICANT CHANGES

.FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

WATER / WASTEWATER FUND

DIVISION: Water/Sewer Administration

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	244,592	291,191	246,435	265,900
Benefits	96,620	107,620	92,083	106,514
Supplies	23,133	24,000	20,950	20,650
Maintenance of Equipment	10,168	12,500	20,055	30,000
Miscellaneous Services	83,138	97,531	65,268	72,809
TOTAL	457,651	532,842	444,791	495,873

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Utilities Director (formerly Director of Utilities)	1	1	1	1
Water/Sewer Superintendent (Formerly Assistant Director)	1	1	1	1
Office Administrator (formerly Warehouse Clerk)	1	1	1	1
Office Assistant III (formerly Administrative Assistant)	1	1	1	1
FULL TIME	4	4	4	4
PART TIME	-	-	-	-
TOTAL	4	4	4	4

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	489,409	508,196	421,754	544,539
Benefits	183,023	210,876	211,713	275,825
Supplies	86,262	132,560	115,000	88,200
Maintenance of Equipment	468,362	531,400	510,245	531,400
Miscellaneous Services	98,434	100,021	99,021	181,392
TOTAL	1,325,490	1,483,053	1,357,733	1,631,356

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Crew Leader II	2	2	2	2
Crew Leader III	1	1	1	1
Laborer I	5	5	5	8
Equipment Operator I (formerly Light Equipment Operator)	2	2	2	2
Water Utility Customer Service Inspector	1	1	1	-
Maintenance Worker	2	2	2	-
FULL TIME	13	13	13	13
PART TIME	-	-	-	-
TOTAL	13	13	13	13

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 other 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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	638,298	790,186	686,580	744,410
Benefits	264,136	302,375	303,072	333,786
Supplies	177,437	193,500	168,000	167,500
Maintenance of Equipment	409,646	369,250	374,250	355,500
Miscellaneous Services	320,205	321,711	334,311	308,303
TOTAL	1,809,722	1,977,022	1,866,213	1,909,499

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Crew Leader III	1	1	1	1
Laborer I	-	-	-	4
Maintenance Worker	4	4	4	-
Equipment Operator I (formerly Light Equipment Operator)	3	3	3	3
Equipment Operator II (formerly Heavy Equipment Operator)	3	3	3	3
PLC Technician (formerly PLC Advance Tech)	1	1	1	1
Field Supervisor (formerly Construction & Maintenance Supervisor)	-	-	-	2
Construction Supervisor	1	1	1	-
Maintenance Supervisor	1	1	1	-
Electrician I (formerly Elect Utility Journeyman)	1	1	1	1
Lift station Operator	1	1	1	1
FULL TIME	16	16	16	16
PART TIME	-	-	-	-
TOTAL	16	16	16	16

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 2025 are the following items:

Liability Insurance Premium	$ 185,623
Contingency Amount	$ 150,000
Allowance for Uncollectible Accounts	$ 150,000
General and Administrative Charges	$3,634,577
Funded Depreciation Transfers	$2,116,836
Debt Service Transfers	$1,866,058
Transfer to General Fund	$ 250,000
Lease Principal & Interest	$1,600,000

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Salaries & Wages	-	156,383	69,157	90,415
Benefits	-	27,374	-	1,922
Supplies	-	51,000	51,000	51,000
Equipment Maintenance	28,462	30,000	32,000	32,000
Miscellaneous Services	318,912	400,623	400,623	400,623
Sundry Charges	5189,678	5,619,204	5,619,204	5,901,413
Debt Service	713,013	1,566,493	1,566,493	1,600,000
Transfers	2,150,695	2,111,383	2,111,383	4,966,058
TOTAL	8,400,760	9,962,460	9,849,860	13,043,431

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				


CITY OF
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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 2025



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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **Solid Waste / Recycling** DEPARTMENT **Solid Waste**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	1,077,252	1,106,923	1,141,078	1,184,743
Benefits	472,676	481,095	503,289	586,511
Supplies	540,147	625,750	571,000	610,800
Maintenance of Equipment	262,002	237,700	322,700	292,700
Miscellaneous Services	2,179,440	2,181,127	2,131,177	2,584,768
TOTAL	4,531,517	4,632,595	4,669,244	5,259,522

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Solid Waste Director	1	1	1	1
Solid Waste Assistant Director	1	1	1	1
Office Assistant III (formerly Clerk – Journeyman)	2	2	2	2
Driver I	-	-	-	3
Driver II	15	15	15	3
Driver III	3	3	3	4
Driver IV	-	-	-	5
Driver V	-	-	-	3
Maintenance Worker III (formerly Maintenance Mechanic/Welder)	1	1	1	1
Laborer II (formerly Laborer & Maintenance Worker)	2	2	2	3
Maintenance Worker	1	1	1	-
FULL TIME	26	26	26	26
PART TIME	-	-	-	-
TOTAL	26	26	26	26

SIGNIFICANT CHANGES

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

SOLID WASTE / RECYCLING FUND

DIVISION: Administration

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	207,941	209,753	225,423	256,846
Benefits	79,255	81,702	89,852	114,913
Supplies	19,006	27,500	25,500	24,200
Maintenance of Equipment	35,439	2,700	7,700	2,700
Miscellaneous Services	29,985	42,137	41,387	43,419
TOTAL	371,626	363,792	389,862	442,078

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Solid Waste Director	1	1	1	1
Solid Waste Assistant Director	1	1	1	1
Office Assistant III (formerly Clerk – Journeyman)	2	2	2	2
FULL TIME	4	4	4	4
PART TIME	-	-	-	-
TOTAL	4	4	4	4

SOLID WASTE / RECYCLING FUND

DIVISION: Residential Collections

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	208,337	210,596	214,403	218,607
Benefits	92,547	92,896	96,596	110,123
Supplies	96,819	116,500	115,000	141,000
Maintenance of Equipment	74,986	75,000	115,000	115,000
Miscellaneous Services	602,760	671,421	632,921	718,186
TOTAL	1,075,449	1,166,413	1,173,920	1,302,916

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Driver III (formerly Driver II)	4	4	4	4
Driver V (formerly Driver III)	1	1	1	1
FULL TIME	5	5	5	5
PART TIME	-	-	-	-
TOTAL	5	5	5	5

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.

Solid Waste / Commercial Collection

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	345,182222	358,547	372,323	370,346
Benefits	152,049	153,102	160,442	179,957
Supplies	197,604	226,500	212,500	216,000
Maintenance of Equipment	87,094	95,000	125,000	105,000
Miscellaneous Services	787,171	705,646	710,646	843,444
TOTAL	1,569,100	1,538,795	1,580,911	1,714,747
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
Driver IV (formerly Driver II)	5	5	5	5
Driver V (formerly Driver III)	2	2	2	2
Maintenance Worker III (formerly Maintenance Mechanic/Welder)	1	1	1	1
FULL TIME	8	8	8	8
PART TIME	-	-	-	-
TOTAL	8	8	8	8

SOLID WASTE / RECYCLING FUND

DIVISION: Special Collections

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	201,261	210,351	208,123	218,508
Benefits	94,220	98,201	100,310	117,510
Supplies	35,447	41,750	40,750	41,300
Maintenance of Equipment	22,389	30,000	30,000	30,000
Miscellaneous Services	331,354	309,875	312,875	393,833
TOTAL	684,671	690,177	692,058	801,151

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Driver I (formerly Driver II)	3	3	3	3
Laborer II (formerly Laborer & Maintenance Worker)	2	2	2	3
Maintenance Worker	1	1	1	-
FULL TIME	6	6	6	6
PART TIME	-	-	-	-
TOTAL	6	6	6	6

SOLID WASTE /RECYCLING FUND

DIVISION: Roll-off Collections

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	114,531	117,676	120,806	120,436
Benefits	54,605	55,194	56,089	64,008
Supplies	191,271	213,500	177,250	188,300
Maintenance of Equipment	42,094	35,000	45,000	40,000
Miscellaneous Services	428,170	452,048	433,348	585,886
TOTAL	830,671	873,418	832,493	998,630

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Driver II	3	3	3	3
FULL TIME	3	3	3	3
PART TIME	-	-	-	-
TOTAL	3	3	3	3

Fiscal Year 2025



CITY OF LUFKIN, TEXAS

Solid Waste / Recycling

SOLID WASTE / RECYCLING FUND

MISSION

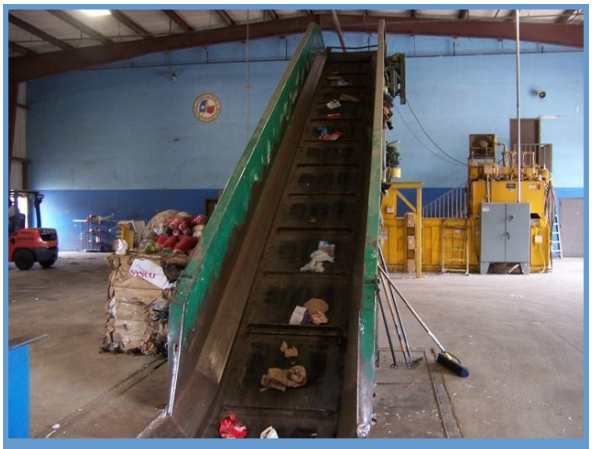
The mission of the Recycling Department is to establish and perform a Recycling Program that works with the City and Regional Solid Waste Plans.

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

The Recycling Department will continue to promote the Recycling program through education and public awareness. The department will evaluate proposals to reduce costs such as reducing the recyclable materials collected from neighboring counties and other purchasing decisions that promote efficiencies within the department.



Sorting recyclables at the Lufkin Recycling Center

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **Solid Waste / Recycling** DEPARTMENT **Recycling**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	98,089	99,035	101,813	102,884
Benefits	47,204	47,328	49,545	57,343
Supplies	16,412	24,500	20,500	29,500
Maintenance of Equipment	37,942	40,000	39,500	55,500
Miscellaneous Services	55,557	63,284	62,884	67,530
TOTAL	255,204	274,147	274,242	312,757

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Crewleader I (formerly Maintenance Worker)	1	1	1	1
Laborer I (formerly Laborer)	2	2	2	2
FULL TIME	3	3	3	3
PART TIME	-	-	-	-
TOTAL	3	3	3	3

SIGNIFICANT CHANGES

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 2025 are the following items:

Liability Insurance Premium	$ 10,872
Allowance for Uncollectible Accounts	$ 35,000
General and Administrative Charges	$2,845,485
General Fund Transfer	$ 550,000
GF Construction Fund Transfer	$ 680,000

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	-	85,359	45,321	55,624
Benefits	-	13,687	-	-
Supplies	-	100,370	100,370	100,000
Equipment Maintenance	5,636	6,000	8,000	800,000
Miscellaneous Services	54,551	60,872	60,872	60,872
Sundry Charges	2,475,842	4,206,605	2,706,605	2,930,485
Transfers	250,000	550,000	550,000	1,230,000
TOTAL	2,786,029	5,022,893	3,471,168	5,176,981

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				


CITY OF
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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.

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Miscellaneous Services	6,239	4,159	4,159	-
Sundry	1,300,427	1,293,200	1,293,200	1,384,000
TOTAL	1,198,076	1,297,359	1,293,159	1,384,000

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to This fund/department. **FULL TIME** **PART TIME**				
TOTAL				

SIGNIFICANT CHANGES

HOTEL / MOTEL TAX FUND

WORK PROGRAM

The Fiscal year 2025 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:	$553,000
Marketing & Tourism:	$521,000
Pines Theater:	$ 35,000

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Sundry Charges	1,300,427	1,293,200	1,293,200	1,384,000
TOTAL	1,300,427	1,293,200	1,293,200	1,384,000
AUTHORIZED POSITIONS	**2022-2023 Actual**	**2023-2024 Approved**	**2023-2024 Revised**	**2024-2025 Budget**
There are no positions assigned to this department.				
FULL TIME **PART TIME**				
TOTAL				

Fiscal Year 2025

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.

WORK PROGRAM

The work program for the 2025 Fiscal year is to continually train the staff to acquire the utmost efficiency in all aspects of the Convention Center and train all staff to operate all equipment without assistance, when circumstances arise. We are striving to keep all Saturdays filled, with the goal of additional rentals on Friday or Sunday. Our rental goal is to add two multi-day, mid-week conferences and have at least one become an annual event. We will continue to search for out-of-town renters to bring more revenue to the City as a whole as-well-as the Convention Center.



WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **Convention Services Fund** DEPARTMENT **Convention Center**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	322,468	348,150	337,460	350,729
Benefits	120,486	142,351	145,005	166,830
Supplies	22,122	23,975	55,025	29,415
Maintenance of Equipment	146,348	72,900	144,100	72,900
Miscellaneous Services	113,912	153,649	145,081	161,238
TOTAL	725,336	741,025	826,671	781,112

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Convention Services Director (formerly Director of Convention Services)	1	1	1	1
Assistant Director Convention Ctr.	1	1	1	1
Crew Leader I	1	1	1	1
Laborer I	5	5	5	5
FULL TIME	8	8	8	8
PART TIME	-	-	-	-
TOTAL	8	8	8	8

SIGNIFICANT CHANGES

FY2023– Added laborer position.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.



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

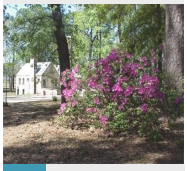
The Department will continue to offer a wide variety of recreation programs this year. Softball will continue to increase teams using the Kit McConnico fields. The Department is working hard at trying to bring baseball tournaments to Lufkin. The Department will continue to search for new classes and 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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	37,387	40,000	40,000	40,000
Benefits	3,370	3,030	3,048	3,104
Supplies	195,941	180,745	182,661	161,760
Maintenance of Equipment	22,990	25,900	25,200	23,030
Miscellaneous Services	141,358	175,925	169,239	178,902
Capital	7,560	-	15,216	-
Transfers	29,564	-	-	-
TOTAL	438,170	425,600	435,364	406,796

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Concession Stand Workers	25	25	25	25
FULL TIME	-	-	-	-
PART TIME	25	25	25	25
TOTAL	25	25	25	25



SPECIAL RECREATION FUND

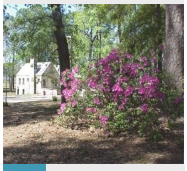
DIVISION: Softball

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	16,685	17,920	14,520	15,480
Maintenance of Equipment	17,833	14,700	14,000	12,980
Miscellaneous Services	38,748	43,200	43,900	52,750
TOTAL	73,266	75,820	72,420	81,210

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME **PART TIME**				
TOTAL				



SPECIAL RECREATION FUND

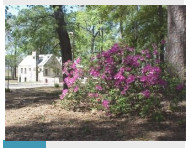
DIVISION: Volleyball

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	314	3,865	3,865	1,020
Miscellaneous	-	2,800	2,800	1,100
TOTAL	314	6,665	6,656	2,120

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



SPECIAL RECREATION FUND

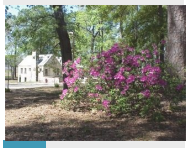
DIVISION: Basketball

DIVISION DESCRIPTION

This division is provided for youth and adult basketball programs.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	7,865	8,900	8,940	9,200
Miscellaneous Services	10,635	19,900	19,200	21,200
TOTAL	18,500	28,800	28,140	30,400

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



SPECIAL RECREATION FUND

DIVISION: Football

DIVISION DESCRIPTION

This division is provided for youth football programs.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	-	-	-	-
Miscellaneous Services	-	-	-	-
TOTAL	-	-	-	-

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



SPECIAL RECREATION FUND

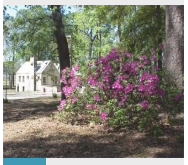
DIVISION: Gymnastics

DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	1,112	2,300	2,300	200
Miscellaneous Services	6,035	8,000	8,000	7,000
TOTAL	7,147	10,300	10,300	7,200

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



SPECIAL RECREATION FUND

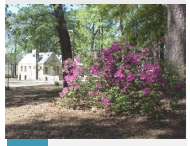
DIVISION: Special Events

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, Daddy/Daughter Dance, and Challenger Olympics. Donations, sponsors, vendors, and user fees provide funding for this division.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	3,314	8,900	7,400	6,700
Miscellaneous Services	2,440	4,830	200	3,800
TOTAL	5,754	13,730	7,600	10,500

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



SPECIAL RECREATION FUND

DIVISION: Recreation Classes

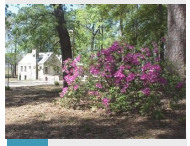
DIVISION DESCRIPTION

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	7,344	8,610	4,460	3,255
Miscellaneous Services	32,291	40,890	35,000	35,000
TOTAL	39,635	49,500	39,460	38,255

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

SPECIAL RECREATION FUND



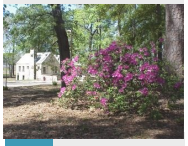
DIVISION: Baseball

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	32,811	26,900	41,000	25,025
Maintenance of Equipment	678	1,550	1,550	500
Miscellaneous Services	37,231	37,780	39,914	39,112
Capital	7,560	-	15,216	-
TOTAL	78,280	66,230	97,680	64,637

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME **PART TIME**				
TOTAL				



SPECIAL RECREATION FUND

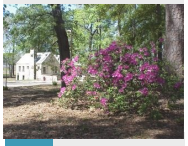
DIVISION: Concessions

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	37,387	40,000	40,000	40,000
Benefits	3,370	3,030	3,048	3,104
Miscellaneous	1,699	4,605	4,605	3,740
Supplies	70,708	62,370	64,705	63,400
TOTAL	113,164	110,005	112,358	110,244

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Concession Workers	25	25	25	25
FULL TIME	-	-	-	-
PART TIME	25	25	25	25
TOTAL	25	25	25	25



SPECIAL RECREATION FUND

DIVISION: Youth Soccer

DIVISION DESCRIPTION

This division is provided for youth soccer programs.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	55,588	40,980	35,480	37,480
Maintenance	4,479	9,650	9,650	9,550
Miscellaneous	12,279	13,920	15,620	15,200
TOTAL	72,546	64,550	60,750	62,230

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
No authorized position	-	-	-	-
FULL TIME	-	-	-	-
PART TIME	-	-	-	-
TOTAL	-	-	-	-

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.

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.

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

Description	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non operational department and does not have performance measures.			

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Transfers	29,564	-	-	-
TOTAL	29,564	-	-	-

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME **PART TIME**				
TOTAL				

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	3,963	4,100	2,450	2,450
Maintenance of Equipment	660	8,000	7,000	7,000
Miscellaneous Services	20,124	17,786	17,786	17,786
Capital Outlay	5,495	-	-	-
TOTAL	30,242	29,886	27,236	27,236

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



ZOO BUILDING FUND

MISSION

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

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	25,255	35,633	44,645	70,170
Benefits	13,531	16,450	19,238	37,886
Supplies	77,248	91,500	97,405	62,455
Maintenance of Equipment	86,101	167,965	166,835	289,705
Miscellaneous Services	35,341	53,300	53,300	62,540
Capital Outlay	14,729	238,000	289,602	-
Transfers	28,599	46,506	-	-
TOTAL	280,804	649,354	671,025	522,756

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Louisiana Pine Snake Specialist	1	1	1	2
FULL TIME	1	1	1	2
PART TIME	-	-	-	-
TOTAL	1	1	1	2



COURT SECURITY / TECHNOLOGY FUND

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

WORK PROGRAM

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

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

WORKLOAD INDICATORS & PERFORMANCE MEASURES

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	25,668	500	577	820
Maintenance of Equipment	6,660	2,100	1,570	1,670
Miscellaneous Services	6,819	12,207	14,204	14,057
TOTAL	39,147	14,807	16,351	16,547

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME **PART TIME**				
TOTAL				

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	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	5,553	-	77	320
Maintenance of Equipment	6,310	1,600	1,070	1,170
Miscellaneous Services	6,819	12,042	14,039	13,892
TOTAL	18,682	13,642	15,186	15,382

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

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.

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	20,115	500	500	500
Maintenance of Equipment	350	500	500	500
Miscellaneous Services	-	165	165	165
TOTAL	20,465	1,165	1,165	1,165

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



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.

DESCRIPTION OF SERVICES

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Transfers	-	-	-	-
TOTAL	-	-	-	-

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME **PART TIME**				
TOTAL				

ANIMAL CONTROL—KURTH GRANT FUND



MISSION

This is a designated fund used exclusively for Animal Control.

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.

WORK PROGRAM

There is no work program associated with this fund.

The following items are budgeted in this department:

Transfer to General Fund	$50,000

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	4,354	-	10,585	-
Miscellaneous	16,304	-	-	-
Maintenance of Equipment	3,308	-	5,553	-
Transfers	50,500	50,000	50,000	50,000
TOTAL	74,466	50,000	66,138	50,000

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				



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.

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	2,618	-	-	-
Miscellaneous Services	26,890	-	51,500	20,000
TOTAL	29,508	-	51,500	20,000

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

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.

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.
- 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	2022-2023 Actual	2023-2024 Revised	2024-2025 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

FUND **Marketing & Tourism** DEPARTMENT **Marketing & Tourism**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	165,639	224,606	193,719	199,567
Benefits	62,258	65,119	71,837	79,767
Supplies	3,789	8,000	8,000	7,200
Maintenance	990	30,871	5,871	6,626
Miscellaneous Services	421,711	364,997	324,516	264,409
Sundry charges	2,390	42,069	42,069	43,664
Transfers	-	-	90,000	-
TOTAL	656,777	735,662	736,012	601,233

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Tourism & Marketing Director (formerly Director of Tourism & Marketing)	1	1	1	1
Community Coordinator Spclst (formerly Administrative Assistant)	1	1	1	1
Office Assistant I- P/T	1	1	1	1
Social Media & CC Manager (formerly Social Media/Content Specialist)	1	1	1	1
FULL TIME	3	3	3	3
PART TIME	1	1	1	1
TOTAL	4	4	4	4

SIGNIFICANT CHANGES

FY2023-Created Social Media/Content Specialist position. Addition of part-time office assistant.
FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

Fiscal Year 2025

CITY OF Lufkin TEXAS EST. 1882

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.

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 department under the management of the Human Resources Department..

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WORK PROGRAM

In fiscal year 2025, 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	2021-2022 Actual	2022-2023 Revised	2023-2024 Budget
This is a non-operational department.			

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	-	120,000	120,000	-
Miscellaneous Services	17,273	-	-	-
Sundry Charges	-	-	-	-
Capital Outlay	2,381,790	1,981,560	2,470,334	2,330,000
TOTAL	2,399,063	2,101,560	2,590,334	2,330,000

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

Fiscal Year 2025

CITY OF Lufkin TEXAS EST. 1882

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 .

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

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Supplies	18,221	42,560	60,591	150,700
Miscellaneous Services	215,164	-	-	-
Sundry	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL	233,385	42,560	60,591	150,700

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				

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.

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 2025

CITY OF Lufkin TEXAS EST. 1882

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	2022-2023 Actual	2023-2024 Revised	2024-2025 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%

FUND **Economic Development Fund** DEPARTMENT **Economic Development**

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	201,662	215,690	214,682	218,260
Benefits	69,850	69,980	71,955	77,517
Economic Development Incentives	96,000	800,000	800,000	765,000
Supplies	14,240	14,565	14,530	13,630
Miscellaneous Services	133,862	231,012	231,012	183,314
Transfers	400,000	-	3,050,000	-
Capital Outlay	-	-	17,000	-
Debt Service	327,393	610,231	610,231	611,719
Sundry Charges	39,765	101,065	101,065	98,311
TOTAL	1,282,772	2,042,543	5,110,475	1,967,751

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Economic Development Director (formerly Director of Economic Development)	1	1	1	1
Office Administrator I (formerly Econ Development Specialist)	1	1	1	1
FULL TIME	2	2	2	2
PART TIME	-	-	-	-
TOTAL	2	2	2	2

SIGNIFICANT CHANGES

FY25: Position titles were revised due to the City's initiative to create standard job titles across departments.

Fiscal Year 2025

CITY OF Lufkin TEXAS EST. 1882

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	$ 4,237
General and Administrative Charges	$ 89,811
Debt Service	$611,719

EXPENDITURES	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
Personnel Services	-	12,850	6,169	8,942
Benefits	-	920	-	-
Supplies	-	35	-	-
Miscellaneous Services	4,237	3,805	3,805	4,237
Sundry Charges	18,990	86,565	86,565	89,811
Transfers	400,000	-	3,050,000	-
Debt Service	327,393	610,231	610,231	611,719
TOTAL	750,620	714,406	3,756,770	714,709

AUTHORIZED POSITIONS	2022-2023 Actual	2023-2024 Approved	2023-2024 Revised	2024-2025 Budget
There are no positions assigned to this division.				
FULL TIME				
PART TIME				
TOTAL				


CITY OF
Lufkin
TEXAS
EST.
1882

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 $0.473215 and the proposed rate for FY 2025 is $0.508215. 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 2025 is $3,027,106,395, which, when calculated, provides a policy debt limit of $151,355,320. The City's total estimated outstanding debt for Fiscal 2025 is $25,855,000
.

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:

$$\text{Net Debt Per Capita} = \frac{\$25{,}855{,}000 \text{ (Net Direct Debt)}}{36{,}830 \text{ (Population)}} = \$702$$

$$\text{Ratio of Net Debt to Taxable Assessed Value} = \frac{\$25{,}855{,}000 \text{ (Net Direct Debt)}}{\$3{,}733{,}259{,}743 \text{ (Assessed Value)}} = 0.69\ \%$$

The subsequent table reflects the allocation of the property tax levy between Debt Service and General Fund Operations for Fiscal 2025 and the previous four years.

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2024
Debt Service Fund	$0.140000	$0.140000	$0.100000	$0.040000	$0.035000
General Fund	$0.391135	$0.391135	$0.424671	$0.438215	$0.473215
Total Tax Rate	$0.531135	$0.531135	$0.524671	$0.478215	$0.508215

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 2024 a 6-cent shift from I&S to M&O allowed the City to make additional appropriations plans in the General Fund. This trend was also followed in Fiscal 2025 with an addition one-half of a cent.

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 potentially planned for FY 2025.

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 2025 Operating Budget

	FY2023 Actual	FY2024 Budget	FY2024 Adjusted	FY2025 Budget
Beginning Balance	$ 2,598,002	$ 2,702,610	$ 2,710,015	$ 1,562,830
Revenues				
Current year collections	2,498,335	1,173,938	1,192,353	1,001,586
Interest income	86,197	-	120,000	40,000
Other-Transfer fromWater/Wastewater Fund	1,870,695	1,861,383	1,861,383	1,866,058
Total Revenues	4,455,227	3,035,321	3,173,736	2,907,644
Total Funds Available	$ 7,053,229	$ 5,737,931	$ 5,883,751	$ 4,470,474
Expenditures				
Principal payments	$ 3,365,000	$ 3,435,000	$ 3,435,000	$ 3,150,000
Interest payments	974,214	879,571	879,571	781,321
Debt service fees	4,000	6,350	6,350	6,350
Total Expenditures	4,343,214	4,320,921	4,320,921	3,937,671
Excess(deficiency) of revenues over expenditures	112,013	(1,285,600)	(1,147,185)	(1,030,027)
Fund balance ending	2,710,015	1,417,010	1,562,830	532,803
Total Funds Applied	$ 7,053,229	$ 5,737,931	$ 5,883,751	$ 4,470,474

GENERAL OBLIGATION BONDS
DEBT REQUIREMENTS
SUMMARY
Fiscal 2025 Operating Budget

			Requirements for Fiscal 2025			
Issue	**Purpose**	**Principal Outstanding 10/1/2024**	**Principal**	**Interest**	**Paying Agent Fees**	**Total**
2012	C.O. Improvements	3,550,000	350,000	75,188	750	425,938
2013	C.O. Improvements	2,635,000	255,000	90,908	750	346,658
2014	G.O. Refunding Bond	580,000	580,000	17,400	750	598,150
2015	G.O. Refunding Bond	1,330,000	430,000	53,200	750	483,950
2016	G.O. Refunding Bond	7,070,000	50,000	211,350	750	262,100
2017	G.O. Refunding Bond	5,905,000	830,000	164,576	750	995,326
2020	G.O. Refunding Bond	555,000	485,000	26,350	750	512,100
2020	C.O. Improvements	4,230,000	145,000	158,950	750	304,700
	Total	$25,855,000	$3,125,000	$797,922	$6,000	$3,928,922

GENERAL OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
All Series

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	3,125,000	399,336	398,586	6,000	3,928,922
2026	2,265,000	350,787	350,037	5,250	2,971,074
2027	3,660,000	318,028	302,353	4,500	4,284,881
2028	2,515,000	265,084	248,959	3,750	3,032,793
2029	2,590,000	225,593	209,018	3,750	3,028,361
2030	2,235,000	188,090	177,440	3,750	2,604,280
2031	2,300,000	154,190	143,390	3,750	2,601,330
2032	2,380,000	119,362	108,037	3,750	2,611,149
2033	1,790,000	83,260	71,785	3,000	1,948,045
2034	1,075,000	55,925	44,000	1,500	1,176,425
2035	290,000	38,400	38,400	750	367,550
2036	300,000	32,600	32,600	750	365,950
2037	315,000	26,600	26,600	750	368,950
2038	325,000	20,300	20,300	750	366,350
2039	340,000	13,800	13,800	750	368,350
2040	350,000	7,000	7,000	750	364,750
Total	$25,855,000	$2,198,055	$2,092,005	$39,750	$28,554,810

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION BONDS
Series 2012

Original Issue: $7,100,000
Dated: December 15, 2012

Interest Rate: 2.0 - 4.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	350,000	37,594	37,594	750	425,938
2026	375,000	34,094	34,094	750	443,938
2027	375,000	30,344	30,344	750	436,438
2028	375,000	26,594	26,594	750	428,938
2029	400,000	22,844	22,844	750	446,438
2030	400,000	18,844	18,844	750	438,438
2031	425,000	14,344	14,344	750	454,438
2032	425,000	9,563	9,563	750	444,876
2033	425,000	4,781	4,781	750	435,312
Totals	$3,550,000	$199,002	$199,002	$6,750	$3,954,754

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION BONDS
Series 2013

Original Issue: $5,100,000
Dated: December 31, 2013

Interest Rate: 2.5 - 3.45%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	255,000	45,454	45,454	750	346,658
2026	265,000	41,055	41,055	750	347,860
2027	275,000	36,484	36,484	750	348,718
2028	285,000	34,740	34,740	750	355,230
2029	290,000	26,824	26,824	750	344,398
2030	300,000	21,821	21,821	750	344,392
2031	310,000	16,646	16,646	750	344,042
2032	320,000	11,299	11,299	750	343,348
2033	335,000	5,779	5,779	750	347,308
Totals	$2,635,000	$240,102	$240,102	$6,750	$3,121,954

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS
Series 2014

Original Issue: $5,350,000
Dated: July, 2014

Interest Rate: 2.0-3.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	580,000	8,700	8,700	750	598,150
Totals	$580,000	$8,700	$8,700	750	598,150

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS
Series 2015

Original Issue: $4,970,000
Dated: May 19, 2015

Interest Rate: 2.0 - 3.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	430,000	26,600	26,600	750	483,950
2026	440,000	18,000	18,000	750	476,750
2027	460,000	9,200	9,200	750	479,150
Totals	$1,330,000	$53,800	$53,800	$2,250	$1,439,850

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS
Series 2016

Original Issue: $9,080,000
Dated: May 1, 2016

Interest Rate: 3.0 - 5.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	50,000	106,050	105,300	750	262,100
2026	50,000	105,300	104,550	750	260,600
2027	1,045,000	104,550	88,875	750	1,239,175
2028	1,075,000	88,875	72,750	750	1,237,375
2029	1,105,000	72,750	56,175	750	1,234,675
2030	710,000	56,175	45,525	750	812,450
2031	720,000	45,525	34,725	750	801,000
2032	755,000	34,725	23,400	750	813,875
2033	765,000	23,400	11,925	750	801,075
2034	795,000	11,925	-	750	807,675
Totals	$7,070,000	$649,275	$543,225	$7,500	$8,270,000

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS
Series 2017

Original Issue: $9,080,000
Dated: October 5, 2017

Interest Rate: 2.0 - 3.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
Totals	625,000	9,375	9,375	750	644,500
	$5,905,000	$354,051	$354,051	$6,000	$6,619,102

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS
Series 2020

Original Issue: $5,085,000
Dated: June 4, 2020

Interest Rate: 2.0 - 3.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
2025	485,000	13,175	13,175	750	512,100
2026	70,000	1,050	1,050	750	72,850
Totals	$555,000	$14,225	$14,225	$1,500	$584,950

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION
Series 2020

Original Issue: $4,630,000
Dated: June 4, 2020

Interest Rate: 3.0 - 4.0%

Fiscal Year	Principal	Interest 15-Feb	Interest 15-Aug	Paying Agent Fees	Total
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
	230,000	$492,800	$492,800	$5,250	$5,800,400

CITY OF LUFKIN
LUFKIN, TEXAS

CAPITAL FUNDS

CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvement program is developed and presented during the annual budget process. It identifies major infrastructure repair, rehabilitation needs, and maintains a facilities master plan that documents construction/modification of City facilities. The capital improvement program includes both capital expenditures and capital projects.

A capital expenditure is defined as a long-lived tangible asset with a value in excess of $5,000 and a useful life of more than a year. Assets includes furniture, vehicles, equipment, and fixtures.

Capital projects include acquisitions or the construction of major capital facilities or equipment. Capital projects are normally in excess of $50,000 and can be new or improvements to buildings, water & sewer lines, etc. Capital projects are funded with tax supported funds or revenue supported funds.

- **TAX SUPPORTED FUNDS**

  Tax supported funds are governmental fund types that are budgeted on a project basis which may span more than one year. Any funds not spent in current year will automatically be carried forward to the next year until the project is completed. The project is generally discussed as part of the capital improvements program during strategic planning and adopted during the budget process. Funding sources include transfers from operating funds, general obligation bond issues, certificates of obligation issues, grants and donations. Some projects may be approved or modified during the course of the year through budget amendments as necessitated by changing events.

- **REVENUE SUPPORTED FUNDS**

  Revenue supported funds are enterprise fund types that are budgeted on a project basis which may span more than one year. Any funds not spent in current year will automatically be carried forward to the next year until the project is completed. The project is generally discussed as part of the capital improvements program during strategic planning and adopted during the budget process. Funding sources include revenue bonds, transfers from enterprise funds, certificates of obligation issues, state revolving fund bonds, grants and donations. Some projects may be approved or modified during the course of the year through budget amendments as necessitated by changing events.

RENEWAL AND REPLACEMENT FUNDS

The City maintains two renewal and replacement funds: the Water/Wastewater Renewal & Replacement Fund and the Solid Waste/Recycling Renewal & Replacement Fund. These funds were established in fiscal 1996 to provide long-term funding to replace exhausted equipment and to provide funds for replacement and/or expansion of plant facilities. Cash transfers from the

Water/Wastewater Fund in an amount equal to the second preceding year's depreciation charges less the amount required for the Equipment Acquisition and Replacement Fund, fund this Fund. The City Council modified the policy effective October 1, 2009 to reserve 25% of the actual cash transfer for system expansion. The City Council modified the policy for the Solid Waste/Recycling Renewal & Replacement Fund to eliminate any funding requirements in fiscal 2007 and thereafter with the implementation of the Equipment Acquisition and Replacement Fund which is used to replace rolling stock for the City. Projects will continue to be funded from the Solid Waste/Recycling Renewal & Replacement Fund until all reserves are depleted.

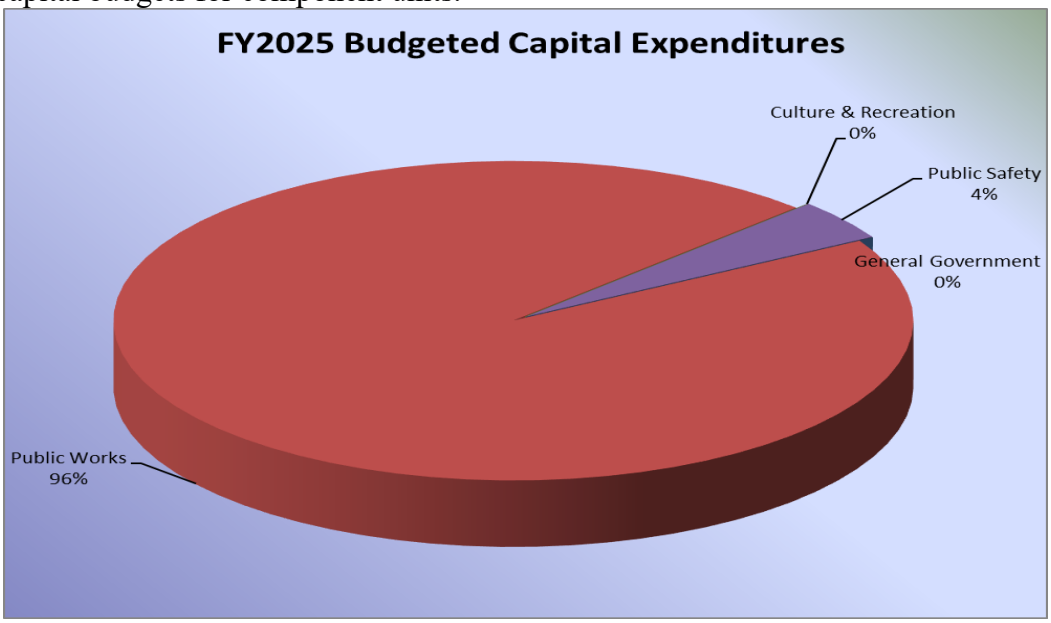
EQUIPMENT ACQUISITION AND REPLACEMENT FUND

The Equipment Acquisition and Replacement Fund is an internal service fund that accounts for the depreciation cost on all rolling stock type vehicles, machinery and equipment. An amount equivalent to the annual straight line depreciation expense is prorated and transferred to this fund on a monthly basis for the purpose of accumulating funds necessary to replace and acquire new equipment. These expenditures are completed within the budget year and are adopted as part of the annual operating budget process.

2025 Budgeted Capital Expenditures (New Projects)

Responsibility Center	Included in Operating Budget	Included in CIP - Tax Supported	Included in CIP - Revenue Supported	Included in Solid Waste Depreciation Fund	Included in Water/ Wastewater Renewal & Replacement Fund	Included in Equipment Acquisition & Replacement Fund	Total
General Government	-	-	-	-	-	-	-
Public Works	-	-	-	-	1,026,000	2,190,000	3,216,000
Culture & Recreation	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	140,000	140,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,026,000**	**$ 2,330,000**	**$ 3,356,000**

The summary does not include projects funded by grants, contributions from outside sources, or capital budgets for component units.



CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is a long-range capital budget typically covering a three to ten year time frame and including major capital purchases and/or construction projects that are funded through bonds, operating revenues, grants or other funding mechanisms.

City Council reviews Capital Improvements Plans on a yearly basis and large-scale projects, which includes construction, infrastructure, improvements and/or new buildings are approved as deemed necessary.

Non routine equipment purchases and/or projects included in the CIP are required to have a life of more than 15 years and a minimum cost of $50,000. Bonds and Certificates of Obligation (CO's) typically fund expenditures meeting this definition, although occasionally grants and donations will also fund expenditures meeting this definition.

Certificates of Obligation are issued periodically to provide adequate cash for planned projects and equipment purchases. In addition, transfers may be made from other funds to provide sources to pay for planned capital expenditures.

The CIP contains the following categories:

- **Tax Supported Projects** – funded by the debt portion of the ad valorem taxes collected annually or governmental fund balance. Tax supported projects fall into the following sub-categories:
  - **General Government** – includes projects related to Administration, Finance and/or projects common to multiple governmental fund departments.
  - **Public Safety** – includes Police, Fire, Municipal Court, Animal Control and Inspection Services projects.
  - **Culture and Recreation** – includes Parks, Zoo, Library, and Civic Center projects.
  - **Public Works** – includes streets and drainage, curb and gutter, sidewalk construction.

- **Revenue supported projects** are funded by revenues of the enterprise funds, i.e. Water/Wastewater and Solid Waste/Recycling and fall into the following sub-categories:
  - **Water** – includes water and water production projects such as transmission and distribution water lines, water line relocation, and water wells.
  - **Wastewater** – includes wastewater treatment plant construction projects, installation of transmission and collection sewer lines, and sewer line relocations.
  - **Solid Waste** – includes capital projects relating specifically to solid waste collection activities.
  - **Recycling** – includes capital projects relating specifically to recycling activities such as building construction and equipment purchases.

Tax Supported Projects

The following table reflects details of the City's non-routine FY2010 thru FY2025 capital projects arranged by responsibility center. Non-routine significant capital projects may or may not have an impact on the operating budget. Operating impacts may include personnel, supplies and service cost depending on the project.

Capital Projects - New, In Progess & Future Planned					
Project	Project Budget	Revised Budget	To-date as of September 30, 2024	Budget Expend for FY2025	Percent Complete
General Government:					
Pines Theatres	300,000	300,000	170,992	129,008	57%
City Hall Refresh	250,000	250,000	40,841	209,159	16%
Library Building Improvements	400,000	400,000	-	400,000	0%
Subtotal	**950,000**	**950,000**	**211,833**	**738,167**	
Public Safety:					
Fire Dept. Machine & Equipment	67,000	67,000	-	67,000	0%
Air Packs for Back-up Engine	50,500	50,500	-	50,500	0%
Subtotal	**117,500**	**117,500**	**0**	**117,500**	
Public Works:					
Thrash Parking Downtown	175,000	175,000	149,790	25,210	86%
Gaslight Blvd. Reconstruction	400,000	4,400,000	468,345	3,931,655	11%
Subtotal	**575,000**	**4,575,000**	**618,135**	**3,956,865**	
Culture & Recreation					
Morris Frank Park Phase 1	4,000,000	6,000,000	5,955,440	44,560	99%
Morris Frank Park Phase II	3,610,000	3,610,000	-	3,610,000	57%
Subtotal	**7,610,000**	**9,610,000**	**5,955,440**	**3,654,560**	
Total	**9,252,500**	**15,252,500**	**6,785,408**	**8,467,092**	

The City Council had several planning sessions to review capital projects. Some projects that were included in CIP for future years were removed from future plans by the current administration and others added in their place.

REVENUE SUPPORTED PROJECTS

Revenue Supported Capital Projects - New, In Progess & Future Planned					
Project	Project Budget	Revised Budget	To-date Expend as of September 30, 2024	Budget Expend for FY2025	Percent complete
Belt thickener	400,000	750,000	726,195	23,805	97%
Replace Belt Presswash/Centrifuse	660,000	660,000	-	660,000	0%
WWTP DigestersWaste Gas Flare	100,000	100,000	93,186	6,814	93%
WWTP Rehab Aeration +	2,190,000	2,190,000	-	2,190,000	0%
Homer Alto Line Replacement	80,000	80,000	-	80,000	0%
New Elev Stg Tank Kiln St.	1,000,000	1,000,000	-	1,000,000	0%
24" Sewer Line Replacement	850,000	850,000	-	850,000	0%
WP#2 Main Bus	90,000	90,000	-	90,000	0%
Total	**5,370,000**	**5,720,000**	**819,381**	**4,900,619**	

Proper maintenance of water and sewer lines will in effect reduce long-term cost for the Water and Wastewater Fund. Although there are some operating cost for these projects, the City will benefit long term in that lines will be kept in operation for longer periods of time with proper maintenance.

WATER/WASTEWATER RENEWAL & REPLACEMENT FUND

Each year as part of the budget process, utility fund departments prepare replacement equipment requests for *routine* capital projects to be funded from the Renewal & Replacement Funds. The City Manager, along with applicable staff, reviews these requests, rank as to importance, and present results to Council for approval. A list of items approved is reflected in the following tables for the Water/Wastewater Renewal and Replacement Fund. Completed items for previous year are shown in blue.

Department	Description	Budget	Expended
WWTP/Water Prod	Fiscal 2009-2015 Completed Projects	13,783,055	12,709,004
	Fiscal 2016 Completed Projects	735,895	718,212
	Fiscal 2017 Completed Projects	2,763,928	2,354,202
	Fiscal 2018 Completed Projects	1,869,991	1,706,257
	Fiscal 2019 Completed Projects	3,509,798	2,992,055
	Fiscal 2020 Completed Projects	838,570	834,435
	Fiscal 2021 Completed Projects	1,235,605	954,491
	Fiscal 2022 Completed Projects	219,500	210,686
	Fiscal 2023 Completed Projects	670,129	666,252
	Fiscal 2024 Completed Projects	2,907,208	2,489,280
Prior Years CIP			
	Kiwanis Park Water Ft (3)	9,000	-0-
	Forest Pk Line Replacement	22,000	-0-
	Joplin Line Replacement	5,000	-0-
	Homer Alto Line Replacement	80,000	-0-
	Belt Thickner	750,000	726,195
	New Elev. St g. Tank Kiln St. Tower	1,000,000	-0-
	WWTP Equal Lagoon#2 Repr	250,000	-0-
	Replace 2 Implant Pumps	106,000	48,234
	Replace Belt Presswash/Centrf	660,000	-0-
	TBLL Redevelopment	85,000	17,950
	WWTP Process Evaluation	80,000	61,760
	Kurth Lake Road 2023	650,000	-0-
	Gate & Door Security	27,000	8,943
	Digital Strap-on Well Tota	61,344	44,316
	WWTP TBLLS Final App/Permits	39,000	-0-
	WWTP-2 Holding Tank Pumps	50,000	52,644
	WWTP-2 Pumps	62,000	68,293
	WWTP-2 Equalization Basin Aer	44,000	36,455
	WWTP-Primary Sample Pump	15,000	6,965
	WWTP-Digesters Waste Gas Flare	100,000	93,186
	WWTP- Rehab Aeration +	2,190,000	-
	New Motors Wells #6,7,9 &10	225,000	134,180
	WP#1 Grnd Stg Tank 1 Rehab	200,000	-0-
	WP#1 Grnd Stg Tank 2 Rehab	200,000	-0-
	WP Dam Safety Emergency Act Plan	84,000	73,920
	Well #15 Emerg Rehab 2024	400,000	125,600
	Well #7 & #25 Exploration	800,000	-0-
	Prior Years Subtotal	*8,194,344*	*1,299,121*
New Fiscal 2025:			
	24" SewerLine Repl-EPIS	850,000	-0-
	Water Plant #2 Main Bus	90,000	-0-
	Rehab Ground Storage Tank #3	46,000	-0-
	Rehab Ground Storage Tank #4	40,000	-0-
	Subtotal	*1,026,000*	*0*
	Total-Prior year and Fiscal 2025	**$9,220,344**	**$1,299,121**

EQUIPMENT ACQUISITION & REPLACEMENT FUND

REVENUES

Revenues for the Equipment Acquisition and Replacement Fund are charged to the Departmental budgets to cover the cost of annual depreciation on the City's rolling stock or other machinery and equipment. After a one time initial transfer in from the General, Water/Wastewater and Solid Waste funds in fiscal 2006, annual replacement cost on each piece of equipment will be recorded in this fund until such time as the equipment is ready for replacement. All machinery and equipment is placed on a schedule for replacement based upon anticipated life of the equipment. Revenues for fiscal 2024 are anticipated to be $2,264,692.

EXPENDITURES

CAPITAL OUTLAY

All expenditures in the fund are *routine* capital in nature with the exception of the fleet vehicles that the City maintains for employees occasional use while conducting City business. The Fiscal 2025 estimated expenditures are $2,330,000.

FY 2025 Equipment Acquisition and Amortization Fund Purchases

	Description	Amount
Police Patrol	1 Chevy Tahoe Police Pursuit Vehicle includes upfitting cost	95,000
Inspection Services	1/2 ton Pickup	45,000
Street Department	1/2 ton 4x4 Pickup -	80,000
	John Deere 50P Mini-	80,000
	3/4 ton Crew Cab Pickup	65,000
	Excavator	255,000
	3 - Dump Trucks	510,000
	2 - Zero Turn Mowers	24,000
	Tractor	33,000
Water / Wastewater Utilities	3/4 ton Pickup with utility bed	80,000
	John Deere 50P Mini-Excavator with open cab	80,000
	1 ton 4x4 Pickup with utility bed	80,000
Solid Waste	Container Handler Truck - includes chasis and container handler	115,000
	Front Loader	435,000
	Roll-off Truck	275,000
Recycling	Skid Steer Loader	78,000
Total Equipment Purchases		**2,330,000**

WORKING CAPITAL BALANCE

City Financial Policies require the Equipment Acquisition & Replacement Fund to maintain a working capital balance of zero or greater. However, excess funds are retained from year to year to be applied toward future purchases. The anticipated working capital balance at fiscal 2025 year-end is $5,826,930.

ORDINANCE NO. 5082

AN APPROPRIATIONS ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

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 $46,922,373 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 $3,937,671 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 $23,488,855 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 $2,116,836 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 $1,866,058 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 $10,749,260 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 $1,384,000 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 $781,112 to the Convention Services Fund for operating expenditures and necessary capital outlay.

SECTION XI

That there is hereby appropriated the sum of $27,236 to the Pines Theater Fund for operating expenditures and necessary capital outlay.

SECTION XII

That there is hereby appropriated the sum of $522,756 to the Ellen Trout Zoo Building Fund for operating expenditures and necessary capital outlay.

SECTION XIII

That there is hereby appropriated the sum of $406,796 to the Special Recreation Fund for operating expenses and necessary capital outlay.

SECTION XIV

That there is hereby appropriated the sum of $16,547 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 $1,967,751 to the Economic Development Fund for operating expenses and necessary capital outlay.

SECTION XVII

That there be appropriated the sum of $601,233 to the Marketing & Tourism Fund for operating expenses and necessary capital outlay.

SECTION XVIII

That there is hereby appropriated the sum of $1,026,000 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 $2,330,000 to be expended for certain capital items from the Equipment Acquisition and Replacement Fund.

SECTION XX

That there is hereby appropriated the sum of $150,700 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, 2024.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 10th day of September 2024.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

PASSED AND APPROVED on Second and Final Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 17th day of September 2024.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED:

Kristi C. Skillern, City Attorney

ORDINANCE NO. 5084

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 2025 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-five (2025) upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of .508215 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), $0.473215 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 $0.035 on each One Hundred Dollars ($100.00) valuation of property to be apportioned as follows:

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	$0.035

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, 2024.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 10th day of September 2024.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

PASSED AND APPROVED on Second and Final Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 17th day of September 2024.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED:

Kristi C. Skillern, City Attorney

ORDINANCE NO. 5083

AN ORDINANCE FOR THE CITY OF LUFKIN, TEXAS RATIFYING THE PROPERTY TAX REVENUE IN THE 2024-2025 BUDGET AS A RESULT OF THE CITY RECEIVING MORE REVENUES FROM PROPERTY TAXES IN THE 2024-2025 BUDGET THAN IN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Texas Local Government Code 102.007 relating to Adoption of the Budget, requires the City Council to ratify by a separate vote and providing the necessary disclosure language in the ratification, when there is an increase to the property tax revenues in the proposed budget as compared to the previous year; and

WHEREAS, the City's 2024-2025 Budget has an increase in property tax revenues as compared to the previous year; and

WHEREAS, as a result of the approval of the 2024-2025 Budget, the City Council finds that it must ratify the increased revenue from property taxes.

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

SECTION I

The increased revenue from property taxes in the 2024-2025 City of Lufkin Budget is hereby ratified, with the following declaration:

"THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $1,128,939 OR 8.23%, AND OF THAT AMOUNT, $125,118 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR."

SECTION II

That this ordinance shall be and become effective on October 1, 2024.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 10th day of September 2024.

THE CITY OF LUFKIN TEXAS

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

PASSED AND APPROVED on Second and Final Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 17th day of September 2024.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED:

Kristi C. Skillern, City Attorney

ORDINANCE NO. 5085

AN ORDINANCE OF THE CITY OF LUFKIN, TEXAS, AMENDING ORDINANCE NO. 5037, UPDATING THE CITY OF LUFKIN RATE AND FEE SCHEDULE FOR THE 2024-2025 FISCAL YEAR; REPEALING ALL INCONSISTENT ORDINANCES; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, it is in the best interest of the health, safety, and welfare of the citizens of the City of Lufkin that the City's fee and rate schedule for its residents. businesses and customers be revised from time to time to meet operational obligations and maintain a sound financial position; and

WHEREAS, during the preparation of the City of Lufkin Annual Budget, each Department reviews and updates rates and fees to present to City Council for approval; and

WHEREAS, the City Council is responsible for establishing and amending rates and fees for the variety of services by multiple Departments to be charged to customers for those services.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF LUFKIN, TEXAS, THAT:

Section 1: The attached Exhibit "A", entitled City of Lufkin Rates and Fees, is hereby adopted and approved as if incorporated herein, its entirety and shall remain in full force and effect until amended or modified by the action of the City Council.

Section 2: The rates and fees adopted will be effective beginning with any charges for services or bills due on or after passage, or any services, rental, uses or activities after said passage. A copy of said rates and fees will be kept in the City Secretary's office.

Section 3: This Ordinance shall be and is declared to be cumulative of all other ordinances of the City of Lufkin and this Ordinance shall not operate to repeal or affect any such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other ordinance are hereby repealed.

Section 4: This Ordinance shall pertain to fees related to Departments of the General Fund; unless otherwise specifically stated.

Section 5: If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional, such holding shall not affect the validity of the remaining portions or this Ordinance.

Section 6: This Ordinance shall become effective October 1st, 2024 after approval and proper publication in accordance with the City Charter and State law.

PASSED AND APPROVED on First Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 10th of September 2024.

THE CITY OF LUFKIN TEXAS

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

PASSED, APPROVED AND ADOPTED on Second and Final Reading by the City Council of the City of Lufkin, Texas, at its regular meeting this the 17th day of September 2024.

Mark Hicks, Mayor

ATTEST:

Kara Andrepont, City Secretary

APPROVED AS TO FORM:

Kristi C. Skillern, City Attorney

2024-2025
CITY OF LUFKIN
RATE AND FEE SCHEDULE

PITSER GARRISON CONVENTION CENTER RENTAL RATES

Room	Weekday Monday - Thursday 8:00 p.m. - 5:00 p.m. Per Day	Weekday Monday - Thursday 8:00 a.m. - 12:00 a.m. Per Day	Weekend Friday - Sunday 8:00 a.m. - 12:00 a.m. Per Day
Angelina Room	$1,000	$1,200	$1,500
Roadrunner or Panther Room	$600	$800	$1,000
Lufkin Room	$800	$1,000	$1,200
Lufkin & Roadrunner or Panther	$1,000	$1,200	$1,500
Lufkin/Roadrunner/ Panther	$1,000	$1,500	$2,000
Angelina/Lufkin/Roadrunner/Panther	$1,600	$2,000	$3,000
Texas Room	$300	$500	$800
Neches Room	$300	$500	$800
Entire Building	$2,000	$3,000	$3,500
Misc. Fees			
Catering Kitchen	$100		
Cooking Kitchen	$200		
Dishware (per 150 sets)	$100		
Extra day prior to move in (8:00 a.m. - 5:00 p.m.)	$500		
Early move in (no earlier than 6:00 a.m.)	$200		
Late move out (Midnight - 1:00 a.m.)	$200		
Lufkin PD Security (3 hour minimum)	$50/hr/officer		
Bartenders (3 hour minimum)	$30/hr/Bartender		
Coffee/Water Service (per 50 persons)	$75		

LUFKIN POLICE RECORDS DIVISION FEES

Reports	Amount
Major Vehicle Accident (CR-3)	$6
Non-Reportable Crash Form	$2
Offense/Incident Report	$2
Arrest Record Check	$8
Fax	$2.00 (+ cost of report)

FIRE DEPARTMENT

Fire Alarm Registration	Amount	
Fire Alarm Initial Registration	$25	Each
Fire Alarm Annual Registration (Before Dec. 31)	No Charge	Each
Fire Alarm Annual Registration (After Dec. 31)	$25	Each
Fire Alarm Change of Contact	No Charge	Each
Fire Alarm Change of Ownership	$25	Each

Fire Alarm - False Alarms	Amount	
Fire Alarm False Alarm (1-5)	No Charge	Per Year
Fire Alarm False Alarm (6-7)	$75	Each Per Year
Fire Alarm False Alarm (8-9)	$150	Each Per Year
Fire Alarm False Alarm (10 or more)	$300	Each Per Year

Fire and EMS Standby	Amount	
Fire Dept Manpower	$35.00	Per Hour
Fire Engine Type I	$92.40	Per Hour
Fire Engine Type III	$87.14	Per Hour
Fire Engine Type VI	$87.14	Per Hour
Fire Ladder Truck	$181.43	Per Hour
Ambulance Unit	$48.32	Per Hour
Rescue Unit	$119.39	Per Hour
HazMat Unit	$119.39	Per Hour
Incident Commander Unit	$30.20	Per Hour
Fire and HazMat Supplies	Charged at Actual Replacement Cost	

Fireworks	Amount	
Fireworks Permit	$50	Each
Contractor Event Fee	$150	Each

2024-2025
CITY OF LUFKIN
RATE AND FEE SCHEDULE

EMS Billing	Amount	
Basic Life Support (BLS) Transport	$1,200	Per Transport
Advanced Life Support 1 (ALS) Transport	$1,400	Per Transport
Advanced Life Support 2 (ALS) Transport	$1,650	Per Transport
Deceased on Scene (DOS) w/ Resuscitation Attempt	$1,650	
Oxygen Support Fee	$130	
Loaded Mile Rate	$20	Per Loaded Mile
No Transport - with ALS Procedure	$175	Per Contact
Basic Life Support (BLS) Disposable Fee	$200	
Advanced Life Support (ALS) Disposable Fee	$400	

ANIMAL SERVICES

Cats and Dogs	Amount
1st impoundment	$30
2nd impoundment	$60
After 2nd impoundment	$150

Unaltered dogs or cats	Amount
1st impoundment	$50
2nd impoundment	$100
After 2nd impoundment	$150

Animals other than cats or dogs	Amount
Daily Board Fee	$10
Pickup Fee	$50
Both fees apply	

Adoption Fees	Amount
Dogs and Cats	$70
Livestock	$100

Surrender Fee	Amount
Lufkin Resident	$50
Animal with litter (per littermate)	$10
Non-Resident	$120
Animal with litter (per littermate)	$20

Prohibited Animal Permit	Amount
Commercial	$240
Temporary	$60
Non-Commercial (educational)	$60
Special Use (rehabilitation, falconry)	No Charge

Miscellaneous Fees	Amount
Microchip Fee	$10
Pick-up fee (dogs and cats if not brought in by owner)	$50
Breeder Permit	$200

Rabies Quarantine	Amount
First 10 days	$100
Each additional day beyond 10 days	$10
Rabies Testing Fee	$200

ELLEN TROUT ZOO

Admission Fees	Adult (12-60 years)	Child (4-12 years)
General	$10	$5
Military	$8	
Senior (60 yrs and over)	$8	
Group (15 or more)	$5	$2.50
School Tours	$2	$2

2024-2025
CITY OF LUFKIN
RATE AND FEE SCHEDULE

PARKS & RECREATION

Youth Sports	Registration Fee	Late Registration
Soccer	$80/Player	$100
Baseball	$70/Player	$90
Prep T-Ball (4)	$90/Player	$110
T-Ball (5-6)	$100/Player	$120
FARM Coach Pitch (7-8)	$100/Player	$120
Minors (9-10)	$100/Player	$120
Majors (11-12)	$100/Player	$120
Juniors (13-14)	$100/Player	$120
Fall Baseball	$300/ Team	$350
Basketball	$80/Player	$100
Kickball	$40/Player	$60
Volleyball Clinic	$45/Player	$65
Softball Fast Pitch	$70/Player	$90
Fall Fast Pitch Softball	$300/Team	$350

Adult Sports	Registration Fee	Late Registration
Men's Softball	$400/Team	$450
Co-Ed Softball	$400/Team	$450

Sports Field Reservations	Fee
Baseball Fields	$10/Per Hr
Softball Fields	$10/Per Hr
Soccer Fields	$10/Per Hr
Football Fields	$10/Per Hr
Gym Practice	$10/Per Hr
Lights	$20/Per Hr

Tournament Fees	Deposit	Fee
Kit McConnico Park	$100	$75/Per Field
Morris Frank Boys (Turf Fields)	$500	$150/Per Field
Morris Frank Girls	$100	$75/Per Field
Field Lights		$20 Per Hr/Per Field

Soccer Tournament Rental Fees

Field Size	Fee Per Field
U6 - U8	$75
U10	$100
U12 - U15	$100

Stage and Bleacher Rental	Deposit	Fee
Stage	$100	$300
Delivery/ Pickup Fee		$50
After Hours Fee		$20/Per Hr
Bleacher	$100	$20/Per set/Per Day
Delivery Pick Up Fee		$50
After Hours Fee		$20/Per Hr

Community Centers	Deposit	Fee
Chambers Rock House	$100	$30/Per Hr
Brandon Community Center	$100	$30/Per Hr
Recreation Center Gym	$100	$30/Per Hr
Multipurpose Room in the Recreation Center	$100	$30/Per Hr
Kurth Lake Lodge	$300	$450/Per Day

Park Facilities	Fee
Pavilions	$5/Per Hr/Max 6 Hr
Gazebos	$5/Per Hr/Max 6 Hr
Cotton Square	No Charge / Reservations Only
Louis Bronaugh Park	No Charge / Reservations Only
Outdoor Classroom	No Charge / Reservations Only

Kurth Lake Fishing Permits	Fee
Three (3) Day Permit	$15
Annual Permit	$120
Annual Pass, Senior Citizen/Military	$50
Bird Watching Pass	$5
Lost Permit	$5

2024-2025
CITY OF LUFKIN
RATE AND FEE SCHEDULE

CITY SECRETARY

Vendor/Solicitor Permits	Fee
Initial Annual Permit	$100
On Time Annual Renewal	$25
Additional Employee (Initial & Renewal)	$10

Vehicle for Hire Fees	Fee
Taxicab Drivers Business License (Initial & Renewal)	$25
Taxicab Drivers License - Initial	$15
Taxicab Drivers License - On Time Renewal	$10
Annual Vehicle Inspection	$10
Monthly Tax Rate	2% of gross receipts
Ambulance Certificate Fee	$100

Purchasers of Second Hand Goods	Fee
Annual Permit	$100

Alcohol Permit Fees (These fees are regulated by State law & are two (2) year permits)	Intial	Renewal
(BG) Wine & Malt Beverage Retailer (Initial & Renewal)	$175	$175
(BQ) Wine & Malt Beverage off Premise Retailer (Initial & Renewal)	$60	$60
(BE) Malt Beverage Retailer (Initial & Renewal)	$150	$150
(BF) Malt Beverage off Premise Retailer (Initial & Renewal)	$60	$60
(P) Package Store Permit (Initial & Renewal)	$500	$500
(Q) Wine only Package Store Permit (Initial & Renewal)	$75	$75
(BP) Brew Pub License (Initial & Renewal)	$500	$500

INSPECTION SERVICES

New Single Family Residential and Duplex Construction Permit	Fee
Building	$.40 per sq. ft. conditioned space
Mechanical	$.02 per sq. ft. conditioned space
Electrical	$.04 per sq. ft. conditioned space
Plumbing	$.06 per sq. ft. conditioned space

Residential Remodeling, Alterations, Addition, and Repair Permit	Fee
Building	$50 base permit fee plus $.40 per sq. ft.
Mechanical	$50 base permit fee plus $.02 per sq. ft.
Electrical	$50 base permit fee plus $.04 per sq. ft.
Plumbing	$50 base permit fee plus $.06 per sq. ft.

New Commercial Construction Permit	Fee
Building	$300 base permit fee plus $.45 per sq. ft.
Shell building	$300 base permit fee plus $.30 per sq. ft.

Interior finish out	$100 base permit fee plus $.15 per sq. ft.
Mechanical	$50 base permit fee plus $.03 per sq. ft
Electrical	$50 base permit fee plus $.04 per sq. ft
Plumbing	$50 base permit fee plus $.06 per sq. ft

Commercial Remodeling, Alteration, Addition, and Repair Permits	**Fee**
Building	$50 base permit fee plus $.25 per sq. ft
Mechanical	$50 base permit fee plus $.03 per sq. ft
Electrical	$50 base permit fee plus $.04 per sq. ft
Plumbing	$50 base permit fee plus $.06 per sq. ft

Miscellaneous Permit and Inspection Fees	**Fee**
Plumbing Trade	
Water Heater	$35
Water Line	$35
Sewer Line	$35
Gas Line	$35
Gas Test	$35

Electrical Permits	**Fee**
Electrical temporary pole	$35
Electrical temporary power	$35
Electrical Services 100-150 Amps	$55
Electrical Services 200-400 Amps	$65
Electrical Services 600 Amps and UP	$75
Electrical Underground	$35
Solar Panel System	$100

Heating, Ventilation & Air Conditioning (HVAC) Permits	**Fee**
Residential A/C Remove & Replace Unit	$35 each unit
Commercial A/C Remove & Replace Unit	$75 each unit
A/C Duct Inspection (Commercial as needed)	$35

Fire Permits	**Fee**
Fire Alarm System	$75
Fire Alarm Panel Change	$75
Fire Suppression System	$50
Fire Sprinkler System	$100
Fire Pump Installation/Modification	$75
Fire Line (Underground)	$50
Fire Line (Hydro Test)	$50
Fuel Tank	$250

Lawn Irrigation Permits	**Fee**
Lawn Sprinkler (0-19 Heads)	$60
Lawn Sprinkler (20 Heads and up)	$75

Roofing Permits	**Fee**
Residential Roofing (0-19 Squares)	$50
Residential Roofing (20-39 Squares)	$75
Residential Roofing (40-59 Squares)	$100
Residential Roofing (60 Squares and up)	$150
Commercial Roofing	$50 base fee Plus $1.25 Per Square

Sign Permits	**Fee**
Illuminated	$85
Non-Illuminated	$65
Pylon	$150

2024-2025
CITY OF LUFKIN
RATE AND FEE SCHEDULE

Miscellaneous Permits & Fees	Fee
Demolition	$35
Tent (20x20 and Under)	$20
Tent (Larger than 20x20)	$40
Drive Way Approach	$55
Driveway Culvert (Diameter Varies)	Material Cost per Linear Foot
Driveway Safety-End Treatment (Diameter Varies)	Material Cost per Size
Reinspection Fee	$35
City Inspection Fee (Utility Reconnection)	$35
After Hours Inspection	$100 (2hr Min Charge)
Fence	$40
Storage Building, Carport, Shed	$60
Swimming Pool, Spa, Fountain	$250
Swimming Pool Electrical	$35
Communication Tower	$850
Generator	$70
Retaining Wall	$90
Any Permit Not Listed	$50
Burn permit	$50
Land Clearing	$35
House Moving	$250

Planning Fees	
Zone Change	$300
Specal Use Permit	$300
Annexation Request	$300
Board of Adjustment (Variance)	$300
Board of Adjustment (Appeal)	$300
Comprehensive Plan	$110
Oil and Gas Well Filing	$1,000
Oil and Gas Well Processing (if Application is Withdrawn)	$200

Subdivision Fees	Amount
Preliminary Plat	$150
Construction Plan Review	$300
Final Plat	$150 plus filing fee
Minor Plat	$150 plus filing fee

Other	Amount
Temporary Street Closing	$100
Undeveloped Street or Alley Purchase Application	$75

Manufactured Home Fees	Amount
Manufactured Home Park Annual Fee	$100 plus $10 per home space
Temporary Mobile Home Permit	$100

Short Term Rental Fees	Amount
Assessment Fee	$100 (Renewed Every 2 Years)
Re-inspection Fee	$35

FEMA Fees	Amount
Floodplain Development Permit	$25

Miscellaneous	Fee
Sexually Oriented Business Annual License	$1,000
Right-of-Way Permit Fee for Network	$150
Right-of-Way Application Fee for Network Providers	$175 for up to 5 network nodes plus $75 for each additional node
Public Right-of-Way Rate for Network Providers	$250 multiplied by the network nodes in ROW
Annual Adjustment to Public Right-of-Way Rate for Network Providers	One-half the annual charge to the Consumer Price Index for All Urban Consumers of Texas

Network provider's installation of its own transport facilities	$30 multiplied by the number of provider's network nodes in public ROW until payment exceeds monthly aggregate per node compensation
Network provider's collocation rate	$20 per year per pole

WATER & SEWER TAP FEES

Water Tap: Within City Limits	Amount
3/4" Meter Only: Laid In-Place	$350
3/4" Meter & Tap	$845
1" Meter Only: Laid In-Place	$520
1" Meter & Tap	$1,080
2" Meter Only Laid In-Place	$1,300
2" Meter & Tap	$3,200
6" Tap Only (Customer furnishes and installs meter, vault and backflow)	$3,640

Water Tap: Outside City Limits (1.5 X Inside the City Limits)	Amount
3/4" Meter Only: Laid In-Place	$525
3/4" Meter & Tap	$1,300
1" Meter Only: Laid In-Place	$780
1" Meter & Tap	$1,620
2" Meter Only Laid In-Place	$2,000
2" Meter & Tap	$4,800
6" Tap Only (Customer furnishes and installs meter, vault and backflow)	$5,460

Sewer Tap: Within City Limits Only	Amount
4" Sewer Service Tap	$350 plus Bore
4" Sewer Service Tap Laid In-Place	$10
6" Sewer Tap Only into Existing Manhole	$600
6" Sewer Service Service with New Manhole	$1,660 plus bore
Video Locate Existing Sewer Service	$350

KURTH MEMORIAL LIBRARY

Library Charges	Fee
Copier and Printer per page	$0.25
Microfile/fiche copies	$0.50
Mailed copies of documents	$2.00
Replacement of Library Card	$1.00
Fax - 1st page	$2.00
Fax - Subsequent pages	$1.00

MUNICIPAL COURT

	Fee
Technology	$4.00
Municipal Court Building Security	$3.00

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.

    - Special Recreation Fund - An amount equal to approximately twelve and one-half percent (12.5%) of original adopted budgeted expenditures shall be reserved as Fund Balance.

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

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

3. Other Funds and Fund Types:

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

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

ASSET MANAGEMENT

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

2. The City will prepare and maintain a facilities master plan. This document will serve as a management tool to project space needs including construction and/or modification of facilities.

3. Repair, renovation and maintenance shall be regularly performed to protect the life of the assets and to ensure their safety and utility. A systematic program of routine and preventive maintenance shall be developed based on need identification and prioritization.

4. The Annual Operating Budget will provide sufficient funding levels for ongoing maintenance of the infrastructure.

ACCOUNTING, AUDITING AND FINANCIAL MANAGEMENT

1. Accounting systems shall produce information that is consistent with generally accepted accounting principles for governmental entities.

2. An independent public accounting firm shall conduct an annual comprehensive audit of all funds.

3. Net revenues of the Water & Sewer Fund shall be maintained at a level sufficient to cover average annual debt service requirements by 1.25 times.

RESPONSIBILITY AND AUTHORITY

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

Glossary of Terms

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

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

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

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

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

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

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

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

BONDED DEBT - the portion of the indebtedness representing outstanding bonds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INFRASTRUCTURE - the underlying permanent foundation or basic framework.

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

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

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

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

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

MATERIALS AND SUPPLIES - materials necessary to conduct departmental activities.

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

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

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

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

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

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

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

REVENUE - funds that a government receives as income.

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

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

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

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

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

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

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

TEXAS COMMISSION ON ENVIRIONMENTAL 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.

CITY OF LUFKIN
Chart of Accounts

Revised 4/15/24

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 $10 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 (not auto/equipment batteries), 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, breakroom and kitchen supplies and other miscellaneous consumables should be budgeted in this line item. Hardware and lumber used to board up houses. 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 safety glasses, 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, Clorox, 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, air condition/heating repairs, 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, and kitchen equipment. 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.

40-18: Telephone/communications equipment maintenance - Telephone/ communications equipment includes maintenance and repair of phone systems, cellular phones, faxes, modems, mobile radios, TVs, cameras, and 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), cellular phones, cable and/or satellite TV, and internet 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, pest control and other similar services. The cost of special services is budgeted and charged to this account.

50-05: **Marketing – (EDC and Marketing & Tourism use only) –** Includes Marketing items promoting the City of Lufkin and 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 relating to training, and 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. Digital monthly memberships, subscriptions, and app costs such as icloud are 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.

50-24: Heating fuel 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, Springfest, 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.

50-42: Technology Amortization – Costs associated with replacement of computers and technology equipment will be charged to this account. Budgeted amounts will be transferred to the Technology Amortization 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
LUFKIN, TEXAS

City of Lufkin

Five-Year Personnel History

Department	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
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	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
Finance					
Full Time	9	9	9	10	10
Part Time	0	0	0	0	0
Total	9	9	9	10	10
Legal					
Full Time	0	1	1	1	1
Part Time	0	0	0	0	0
Total	0	1	1	1	1
Municipal Court					
Full Time	3	3	4	4	4
Part Time	0	0	0	0	0
Total	3	3	4	4	4
Human Resources					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0
Total	5	5	5	5	5

City of Lufkin

Five-Year Personnel History

(Continued)

Department	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
Building Services					
Full Time	2	2	3	3	3
Part Time	1	0	0	0	0
Total	3	2	3	3	3
Information Technology					
Full Time	6	6	8	8	8
Part Time	0	0	0	0	0
Total	6	6	8	8	8
Police					
Full Time	99	102	102	102	103
Part Time	1	0	1	1	1
Total	100	102	103	103	104
Fire					
Full Time	86	77	77	77	77
Part Time	0	0	0	0	0
Total	86	77	77	77	77
Animal Control					
Full Time	11	11	15	14	14
Part Time	0	0	0	0	0
Total	11	11	15	14	14
Engineering					
Full Time	16	16	19	19	19
Part Time	0	0	0	0	0
Total	16	16	19	19	19

City of Lufkin

Five-Year Personnel History

(Continued)

Department	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
Streets					
Full Time	31	32	32	32	32
Part Time	0	1	1	1	1
Total	31	33	33	33	33
Parks & Recreation					
Full Time	21	21	27	27	27
Part Time	5	10	11	11	11
Total	26	31	38	38	38
Fleet Maintenance					
Full Time	7	7	7	8	8
Part Time	0	0	0	0	0
Total	7	7	7	8	8
Ellen Trout Zoo					
Full Time	26	27	27	27	29
Part Time	2	2	2	2	2
Total	28	29	29	29	31
Kurth Memorial Library					
Full Time	8	8	8	8	8
Part Time	3	4	5	5	5
Total	11	12	13	13	13

City of Lufkin

Five-Year Personnel History

(Continued)

Department	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
Utility Collections					
Full Time	11	11	11	10	10
Part Time	0	0	0	0	0
Total	11	11	11	10	10
Wastewater Treatment					
Full Time	19	18	18	18	18
Part Time	1	1	1	1	1
Total	20	19	19	19	19
Water Production					
Full Time	1	2	3	3	3
Part Time	1	1	1	1	1
Total	2	3	4	4	4
Water/Sewer Utilities					
Full Time	33	34	34	34	34
Part Time	0	0	0	0	0
Total	33	34	34	34	34
Solid Waste					
Full Time	25	26	26	26	26
Part Time	0	0	0	0	0
Total	25	26	26	26	26
Recycling					
Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
Total	3	3	3	3	3

City of Lufkin

Five-Year Personnel History

(Continued)

Department	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
Convention Center					
Full Time	8	7	8	8	8
Part Time	0	0	0	0	0
Total	8	7	8	8	8
Special Recreation Fund					
Full Time	0	0	0	0	0
Part Time	25	25	25	25	25
Total	25	25	25	25	25
Louisiana Pine Snake					
Full Time	1	1	1	2	2
Part Time	0	0	0	0	0
Total	1	1	1	2	2
Economic Development					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
Marketing & Tourism					
Full Time	0	2	3	3	3
Part Time	0	0	10	10	1
Total	0	2	13	13	4

Total Full Time	441	441	461	462	465
Total Part Time	39	44	57	57	48
Total Employees	480	485	518	519	513

CITY OF LUFKIN
WATER/WASTEWATER FUND
Fiscal 2023, 2024 and Fiscal 2025 General & Administrative Charges Comparison
6/21/2024

	Costs Allocated					EST.
Cost Center	Percent to General	FY 2023 Budget	Percent to General	FY 2024 Budget	Percent to General	FY 2025 Budget
City Council/City Secretary	25%	$ 68,119.25	25%	$ 71,398.50	25%	$ 76,929.75
City Administration	45%	$ 440,462.25	45%	$ 470,853.45	45%	$ 484,699.95
Finance	40%	$ 306,990.40	40%	$ 334,897.20	40%	$ 363,280.00
Legal	33%	$ 74,932.44	33%	$ 80,058.00	33%	$ 81,929.10
Human Resources	44%	$ 194,174.64	44%	$ 188,389.08	44%	$ 196,183.24
Municipal Building	20%	$ 83,350.40	20%	$ 95,154.20	20%	$ 94,187.00
Information Technology	35%	$ 338,385.25	35%	$ 376,852.35	35%	$ 363,732.95
Fire Department [1]						
Emergency Management	25%	$ 11,608.00	25%	$ 7,216.75	25%	$ 7,383.50
Engineering	65%	$ 826,117.50	65%	$ 1,068,050.10	65%	$ 1,152,806.20
Street	11%	$ 471,462.82	11%	$ 509,011.81	11%	$ 585,631.87
Fleet Maintenance	35%	$ 17,688.30	35%	$ 177,138.50	35%	$ 227,813.25
Total to General		$ 2,833,291.25		$ 3,379,019.94		$ 3,634,576.81

[1] Hydrant Maintenance

CITY OF LUFKIN
SOLID WASTE & RECYCLING FUND
Fiscal 2023, 2024 and Fiscal 2025 General & Administrative Charges Comparison

Cost Center	Costs Allocated Percent to General	FY 2022 Budget	Percent to General	FY 2023 Budget	Percent to General	EST. FY 2025 Budget
City Council/City Secretary	20%	$ 54,495.40	20%	$ 57,118.80	20%	$ 61,543.80
City Administration	35%	$ 342,581.75	35%	$ 366,219.35	35%	$ 376,988.85
Finance	35%	$ 268,616.60	35%	$ 293,035.05	35%	$ 317,870.00
Legal	30%	$ 68,120.40	30%	$ 72,780.00	30%	$ 74,481.00
Human Resources/Purchasing	35%	$ 154,457.10	35%	$ 149,854.95	35%	$ 156,054.85
Municipal Building	5%	$ 20,837.60	5%	$ 23,788.55	5%	$ 23,546.75
Information Technology	25%	$ 236,869.68	25%	$ 263,796.65	25%	$ 254,613.07
Emergency Management	25%	$ 11,608.00	25%	$ 7,216.75	25%	$ 7,383.50
Engineering	24%	$ 305,028.00	24%	$ 394,356.96	24%	$ 425,651.52
Street	15%	$ 621,436.05	15%	$ 670,929.45	15%	$ 771,922.50
Fleet Maintenance	39%	$ 19,709.82	39%	$ 197,382.90	39%	$ 253,849.05
Total to General		$ 2,103,760.40		$ 2,496,479.41		$ 2,723,904.89
Transfer to Water and Sewer Fund	15%	$ 114,722.40	15%	$ 125,126.25	15%	$ 121,580.55
		$ 2,218,482.80		$ 2,621,605.66		$ 2,845,485.44

CITY OF LUFKIN
ECONOMIC DEVELOPMENT
Fiscal 2025 General & Administrative Charges Comparison

Cost Center	Percentage to General Fund	Estimated Budget	GF Dept Budget Amount
City Council/City Secretary	2.0%	6,154.38	307,719
City Administration	3.0%	32,313.33	1,077,111
Finance	1.0%	9,082.00	908,200
Legal	2.0%	4,965.40	248,270
Human Resources/Purchasing	1.0%	4,458.71	445,871
Municipal Building	1.0%	4,709.35	470,935
Information Technology	1.0%	10,392.37	1,039,237
Engineering	1.0%	17,735.48	1,773,548
Total to General		$ 89,811	

CITY OF LUFKIN

Marketing & Tourism

Fiscal 2025 General & Administrative Charges Comparison

Cost Center	Percentage to General Fund	Estimated Budget	GF Dept Budget Amount
City Council/City Secretary	1.0%	3,077.19	307,719
City Administration	1.5%	16,156.67	1,077,111
Finance	0.5%	4,541.00	908,200
Legal	0.5%	1,241.35	248,270
Human Resources/Purchasing	0.5%	2,229.36	445,871
Municipal Building	0.5%	2,354.68	470,935
Information Technology	0.5%	5,196.19	1,039,237
Engineering	0.5%	8,867.74	1,773,548
Total to General		$ 43,664	